



EDO STATE

MINISTRY OF FINANCE

SECRETARIAT BUILDING COMPLEX.
P.M.B. 1059, BENIN CITY
EDO STATE, NIGERIA

Ref: FAD.1006/3

25TH JANUARY, 2025

OFFICIAL CIRCULAR

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

MANDATORY IMPLEMENTATION OF THE NATIONAL CHART OF ACCOUNTS (NCOA) ACROSS EDO STATE LOCAL GOVERNMENTS

1. Directive and Objective

As part of its ongoing efforts to modernize public financial management, elevate transparency, and align with the Federal and State benchmarks, the Edo State Government mandates all eighteen (18) Local Government Councils to officially adopt and implement the National Chart of Accounts (NCoA).

The NCoA serves as a standardized blueprint for budgeting, financial reporting, and expenditure tracking nationwide. Transitioning to this system will:

- Improve the accuracy, consistency, and compatibility of financial data.
- Streamline budget preparation and execution.
- Empower leadership with data-driven decision-making tools.
- Ensure full compliance with International Public Sector Accounting Standards (IPSAS) and fiscal responsibility mandates.

2. Operational Requirements

Moving forward, every Local Government Council must utilize the authorized NCoA coding structure across all six core segments: **Administrative, Economic, Functional, Programme, Fund, and Location.**

This framework must be strictly applied to:

- Budget formulation
- Daily financial transactions
- Official financial reporting
- Public resource management

All relevant personnel—including budget officers, accountants, directors of finance, personnel managers, and internal auditors—are personally responsible for ensuring their operations mirror the NCoA guidelines.

3. Support and Enforcement

To guarantee a seamless transition, the Ministry of finance in collaboration with the Ministry of Budget and Economic Planning and the Ministry of Local Government and Chieftaincy Affairs, will roll out comprehensive technical support, training sessions, and administrative oversight.

Note:

All Local Government Chairmen and Heads of Administration are expected to personally oversee and enforce total compliance with this directive.

This directive is effective immediately and governs all upcoming budget cycles, accounting workflows, and financial reports at the local government level.


Engr. Emmanuel Okoebor
Hon. Commissioner,
Ministry of Finance

Edo State Government
Local Government Chart of Account

1	Administrative Segment
Code	Description
010000000000	ADMINISTRATION SECTOR
011100000000	OFFICE OF THE LG CHAIRMAN
011100100100	CHAIRMAN
011100100200	VICE-CHAIRMAN
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN
011101300100	SECRETARY TO THE LOCAL GOVERNMENT
011118300100	INTERNAL AUDIT
011200000000	LOCAL GOVT COUNCIL
011200100100	THE LEGISTRATIVE COUNCIL
011200500100	ASSISTANTS/ AIDES/ADVISERS
011200700100	COUNCIL COMMITTEES
011202100100	OFFICE OF THE HOUSE LEADER
011202200100	CLERK TO THE HOUSE
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT
020000000000	ECONOMIC SECTOR
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE
023400000000	DEPARTMENT OF WORKS & HOUSING
023400100100	DEPARTMENT OF WORKS & HOUSING
050000000000	SOCIAL SECTOR
051700000000	DEPARTMENT OF EDUCATION
051700100100	DEPARTMENT OF EDUCATION
051702600100	PRIMARY SCHOOL
052100000000	DEPARTMENT OF HEALTH CARE
052100100100	DEPARTMENT OF HEALTH CARE
052110500100	LOCAL GOVERNMENT CLINIC
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION
055100000000	COUNCIL OF TRADITIONAL RULERS
055102000100	COUNCIL OF TRADITIONAL RULERS
055103000100	DEPARTMENT OF COMMUNITY DEVELOPMENT & CULTURE

2	Economic Segment
Code	Description
<u>1</u>	<u>REVENUE</u>
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)
110101	STATUTORY ALLOCATION (FAAC)
11010101	STATUTORY ALLOCATION
110102	VALUE ADDED TAX ALLOCATION
11010201	SHARE OF VAT
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT
11010301	EXCESS CRUDE
11010399	OTHER FAAC DISTRIBUTIONS
12	INDEPENDENT REVENUE
1201	DIRECT TAX REVENUE
120101	PERSONAL TAXES
12010101	COMMUNITY DEVELOPMENT/POLL TAX
12010102	OTHER SPECIAL SERVICE TAX E.G ELECTRICITY
12010103	DEVELOPMENT LEVIES
120102	COPORATE TAXES
1202	NON-TAX REVENUE
120201	LICENCES - GENERAL
12020102	GOLDSMITHS & GOLD DEALER LICENSES
12020104	HACKNEY PERMIT
12020105	RADIO/TELEVISION STATION LICENSES
12020106	BUS/COMERCIAL VIHICLE LINCENSE
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE
12020108	NATIVE LIQOUR LINCENSE
12020109	REGISTATION OF VOLUNTARY ORGANIZATIONS
12020110	INLAND WATER-WAY LICENSE
12020111	BAKE HOUSE LICENSE
12020112	BICYCLES LICENSE & HIRE PERMITS
12020113	BRICKMAKING, etc LICENSE
12020114	CART LICENSES
12020115	DANE GUN LICENSES
12020116	CATTLE DEALER LICENSES
12020117	DRIED FISH & MEAT LICENSES
12020118	PET (DOG) LICENSES
12020119	FISHING PERMITS
12020120	HAWKER'S PERMITS
12020121	HUNTING PERMITS

12020122	PRODUCE BUYING LICENSES
12020123	ANIMAL HEALTH CERTIFICATE LICENSES
12020124	ABBATTOIR/SLAUGHTER LICENSES
12020125	RENEWAL OF FISHER LICENSES
12020126	HIRING SERVICES
12020127	BOREHOLE DRILLING LICENSES
12020129	CINEMATOGRAPH LICENSES
12020130	LIQUOR LICENSES
12020131	DISPENSARY MATERNITY FEE
12020132	BUKER/CIGARETTE LINCENSE FEES
12020133	WORKSHOP RECEIPT FEES
12020134	PANEL BEATING LINCENSE FEES
12020135	VULCANIZER LINCENSE FEES
12020136	TRADE PERMIT LICENSES
12020137	HACKNING PERMIT
12020138	MOTORVEHICLE PERMIT
12020139	BUS/COMMERCIAL RADIO PERMIT
12020140	PALM WINE TAPER/SELLER LICENCE
12020141	NATIVE LIQUOR LICENSES
12020142	BULK CIGARRATE LICENSES
12020143	LIQUOR DISTRIBUTION LICENSES
12020144	EATING / (BUKATERIAL) HOUSE LICENSE
12020145	KIOSK LICENSES
12020146	BUTCHER LICENSES
12020147	COLD ROOM PERMIT
12020148	REGISTRATION OF MEAT VAN
12020149	TENT AT SEA BEACH PERMIT
12020150	MOBILE SALES LICENSES
12020151	CINEMATOGRAPHY / FOOTBAL WATCH LICENSE(CONSTRUCTION OF F.BALL PICTH MINI STADIUM)
12020152	BEGGERS MINISTERIAL PERMIT
12020153	OPEN AIR PREACHING PERMIT
12020154	PETTY TRADING LICENSE
12020155	SAND,GRAND, ION ROD SELLER LICENSES
12020156	PIT SEWING LICENSE
12020157	FORESTRY AND FUEL EXPLORATION
12020158	FALLING OF TREE / TIMBER LORRY LICENSE
12020159	SAWMILL LICENSES
12020160	RICE/CASSAVA GRINDING MILL LICENSES
12020161	INGREDIENTS GRINDING MILL LICENSES

12020162	CORN MILL LICENSES
12020163	BROWN SUGAR MACHINE LICENSES
12020164	PRINTING, SPRAYING & SIGN WRITING LICENSES
12020165	PHOTO STUDIO LICENSE
12020166	WELDING MACHINE LICENSE
12020167	ELECTRIC RADIO TV WORKSHOP LICENSES
12020168	BLACKSMITH W/SHOP LICENSES
12020169	WOOD MAKING / CARPENTARY LICENSES
12020170	BATTERY CHARGER LICENSES
12020171	PRINTING PRESS LICENSES
12020172	VULCANIZER LICENSES
12020173	VEHICLE SPARE PARTS SELLER LICENSES
12020174	CLOCK/WATCH REPAIRER LICENSES
12020175	CLOTH DRYER LICENSES
12020176	LAUNDARY/DRY CLEANER LICENSES
12020177	MOTOR MECHANIC / CAR WASH LICENSES
12020178	BUILDING MATERIALS LICENSES
12020179	SURFACE TANK KEROSENE LICENSE
12020180	PHOTO / TYPING INSTITUTE LICENSES
12020181	SEWING MACHINE INSTITUTE
12020182	HAIR DRESSING / BARBING SALOON LICENSES
12020183	LOCAL HAIR BARBING / PLATING LICENSES
12020184	ENGINE OIL SELLER LICENSES
12020185	TENERMENT
12020186	PENALTY OF TENERMENT
12020187	ARREAR OF TENAMENT
12020188	GRAND RENT
12020189	FED. GOVT IN LIEU OF TENAMENT
12020190	STATE GOVT IN LIEU OF TENAMENT
12020191	MOTOR/MACHINE AND CAR WASH DEPOT LICENSE FEES
12020192	BUILDING MATERIAL LICENSE FEES
12020193	SURFACE TANK KEROSENE LICENSE FEES
12020194	PHOTOSTATING/ TYPING INST. LICENSE FEES
12020195	SEWING INST. FEES
12020196	HAIR DRESSING AND BARBING SALON FEES
12020197	LOCAL HAIR SALON LICENSE FEES
12020198	BLOCK MAKING MACHINE LICENCE
120202	MINING RENTS
120203	ROYALTIES
12020301	ROYALTIES ON QUARRIES

120204	FEES - GENERAL
12020401	FINES OF OVERDUE LIBRARY BOOKS
12020404	TRADE UNION FEES
12020405	SAND DREDGING FEE
12020417	CONTRACTOR REGISTRATION FEES
12020418	MARRIAGE/ DIVORCE FEES
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES
12020420	SURVEY VERIFICATION
12020425	DISINFECTION OF PRODUCE FEES
12020426	COURT SUMMONS FEES
12020427	TENDER FEES
12020428	APPROVAL OF BUILDING PLAN
12020431	RADIO MECHANIC LICENCE
12020432	MOTORCYCLE MECHANIC LICENCE
12020433	REFRIGERATOR MECHANIC
12020434	NAMING OF STREET REGISTRATION FEE
12020436	BILL BOARD ADVERTISEMENT FEES
12020440	RESTAURANT & FAST FOOD
12020442	ASSOCIATION FEES
12020443	BIRTH & DEATH REGISTRATION FEES
12020444	BURIAL FEES
12020445	CHANGE OF OWNERSHIP FEES
12020446	AGRICULTURAL/VETINARY SERVICES FEES
12020448	DEVELOPMENT LEVIES
12020449	BUSINESS/TRADE OPERATING FEES
12020450	INSPECTION FEES
12020451	TIMBER & FOREST FEES
12020452	CUSTOMARY RIGHT OF OCCUPANCY
12020453	APPLICATIONS FEES
12020454	PARKING FEES
120205	FINES - GENERAL
12020501	FINES/PENALTIES
12020502	FINES OF OVERDUE LIBRARY BOOKS
120206	SALES - GENERAL
12020601	SALES OF JOURNAL & PUBLICATIONS
12020603	SALES OF ID CARDS
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS
12020605	SALES OF VACCINES
12020607	SALES OF CONSULTANCY REGISTRATION FORMS
12020608	SALES OF IMPROVED SEEDS/CHEMICAL

12020609	PROCEEDS FROM SALES OF FARM PRODUCE
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS
12020614	SALES OF GOVT. BUILDINGS
12020615	SALES OF UNIFORMS
12020616	SALES OF STATE OF ORIGIN CERTIFICATE
120207	EARNINGS -GENERAL
12020701	EARNINGS FROM CONSULTANCY SERVICES
12020702	EARNINGS FROM LABORATORY SERVICES
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES
12020705	EARNINGS FROM THE USE OF GOVT. HALLS
12020706	EARNINGS FROM TOLL GATES
12020707	EARNINGS FROM MEDICAL SERVICES
12020708	EARNINGS FROM AGRICULTURAL PRODUCE
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES
12020710	EARNINGS FROM GUEST HOUSES
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES
12020712	EARNING FROM MARKET
12020713	EARNING FROM SHOPS AND SHOPPING CENTRES
12020714	EARNING FROM CATTLE MARKET
12020715	EARNING FROM MASS TRANSIT
12020716	EARNING FROM INDUSTRIAL UNDERTAKING
12020717	EARNING FROM BANK BRANCHES
12020718	EARNING FROM WEC (REGISTRATION)
12020719	EARNING FROM SALES OF CONSUMING GOODS
12020720	EARNING FROM MOTOR PARK
12020721	TOWING OF VEHICLES FINES AND FEES
12020722	EARNING FROM ENVIRONMENTAL
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL
12020801	RENT ON GOVT.QUARTERS
12020802	RENT ON GOVT.OFFICES
12020803	RENT ON GOVT BUILDINGS
12020804	RENT ON CONFERENCE CENTRES
12020805	RENT ON BUILDING AT AERODROMES
120209	RENT ON LAND & OTHERS - GENERAL
12020901	RENT ON GOVT. LAND
12020902	RENT ON LOCAL GOVT. MOVABLE PROPERTY
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND

12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME
12020905	LEASE RENTAL
12020906	RENTS ON GOVT. PROPERTIES
120210	REPAYMENTS - GENERAL
12021001	MOTOR VEHICLE ADVANCES
12021002	BICYCLE ADVANCES (PRINCIPAL)
12021003	MOTOR VEHICLE REFURBISHING LOAN
12021004	HOUSE REFURBISHING LOAN
12021005	REFUND/RECOVERY OF LOSSES & PAYMENT
120211	INVESTMENT INCOME
12021101	OPERATING SURPLUS
12021102	DIVIDEND RECEIVED
12021103	OTHER INVESTMENT INCOME
120212	INTEREST EARNED
12021201	MOTOR VEHICLE ADVANCES
12021202	BICYCLE ADVANCES (INTEREST)
12021203	REFURBISHING LOAN
12021204	FURNITURE LOAN
12021205	INTEREST ON HOUSING LOAN
12021206	INTEREST ON LOANS TO STATES
12021207	INTEREST ON LOANS TO LGAs
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES
12021209	INTEREST ON DEBENTURE LOANS
12021210	BANK INTEREST
12021211	GAINS ON FOREIGN EXCHANGE
120213	RE-IMBURSEMENT GENERAL
12021301	10% of State IGR
12021302	OTHER RE-IMBURSEMENT
1203	OTHER REVENUE SOURCES OF GOVERNMENT
120301	OTHER REVENUES
12030101	OTHER REVENUE SOURCES
13	AID AND GRANTS
1301	AID
130101	DOMESTIC AID
13010101	CURRENT DOMESTIC AID
13010102	CAPITAL DOMESTIC AID
130102	FOREIGN AID
13010201	CURRENT FOREIGN AID
13010202	CAPITAL FOREIGN AID
1302	GRANTS

130203	DOMESTIC GRANTS
13020301	CURRENT DOMESTIC GRANTS
13020302	CAPITAL DOMESTIC GRANTS
130204	FOREIGN GRANTS
13020401	CURRENT FOREIGN GRANTS
13020402	CAPITAL FOREIGN GRANTS
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF
140101	TRANSFER FROM CRF TO CDF GENERAL
14010101	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF
1402	OTHER CAPITAL RECEIPTS
140201	OTHER CAPITAL RECEIPTS
14020101	TRANSFER FROM CRF TO CDF
1402	OTHER CAPITAL RECEIPTS
140202	OTHER CAPITAL RECEIPTS
14020201	OTHER CAPITAL RECEIPTS TO CDF
14020202	SALE OF FIXED ASSETS
1403	LOANS/ BORROWINGS RECEIPT
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT
14030201	EXTERNAL LOANS/BORROWINGS - MULTILATERAL
14030202	EXTERNAL LOANS/BORROWINGS - BILATERAL
14030203	EXTERNAL LOANS/BORROWINGS - OTHERS
140303	DEVELOPMENT OF NATURAL RESOURCES-LOANS
14030301	DEVELOPMENT OF NATURAL RESOURCES LOANS
1404	DEBT FORGIVENESS
140401	FOREIGN DEBT FORGIVENESS
14040101	FOREIGN DEBT FORGIVENESS
140402	DOMESTIC DEBT FORGIVENESS
14040201	DOMESTIC DEBT FORGIVENESS
1405	GAIN ON DISPOSAL OF ASSET
140501	GAIN ON DISPOSAL OF ASSET - PPE
14050101	GAIN ON DISPOSAL OF ASSET - PPE
140502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
1406	MINORITY INTEREST SHARE OF SURPLUS
140601	MINORITY INTEREST SHARE OF SURPLUS

14060101	MINORITY INTEREST SHARE OF SURPLUS
1407	<i>EXTRAORDINARY ITEMS</i>
140701	EXTRAORDINARY ITEMS
14070101	EXTRAORDINARY ITEMS
14070102	UNSPECIFIED REVENUE
Code	Description
<u>2</u>	<u>EXPENDITURES</u>
21	<u>PERSONNEL COST</u>
2101	SALARY
210101	SALARIES AND WAGES
21010101	SALARY
21010102	OVER TIME PAYMENTS
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>
210201	ALLOWANCES
21020101	NON REGULAR ALLOWANCES
210202	SOCIAL CONTRIBUTIONS
21020201	NHIS CONTRIBUTION
21020202	CONTRIBUTORY PENSION
21020203	GROUP LIFE INSURANCE
21020204	EMPLOYEES COMPENSATION FUND
21020205	HOUSING FUND CONTRIBUTION
2103	<i>SOCIAL BENEFITS</i>
210301	SOCIAL BENEFITS
21030101	GRATUITY
21030102	PENSION
21030103	DEATH BENEFITS
22	<u>OTHER RECURRENT COSTS</u>
2202	<i>OVERHEAD COST</i>
220201	TRAVEL& TRANSPORT - GENERAL
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS
22020105	TRADITIONAL COUNCIL EXPENSES
220202	UTILITIES - GENERAL
22020201	ELECTRICITY CHARGES
22020202	TELEPHONE CHARGES
22020203	INTERNET ACCESS CHARGES
22020204	SATELLITE BROADCASTING ACCESS CHARGES

22020205	WATER RATES
22020206	SEWERAGE CHARGES
22020207	LEASED COMMUNICATION LINES(S)
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL
220203	MATERIALS & SUPPLIES - GENERAL
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES
22020302	BOOKS
22020303	NEWSPAPERS
22020304	MAGAZINES & PERIODICALS
22020305	PRINTING OF NON SECURITY DOCUMENTS
22020306	PRINTING OF SECURITY DOCUMENTS
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES
22020308	FIELD & CAMPING MATERIALS SUPPLIES
22020309	UNIFORMS & OTHER CLOTHING
22020310	TEACHING AIDS / INSTRUCTION MATERIALS
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES
22020312	SUPPLY OF PALLIATIVE
220204	MAINTENANCE SERVICES - GENERAL
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT
22020402	MAINTENANCE OF OFFICE FURNITURE
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS
22020405	MAINTENANCE OF PLANTS/GENERATORS
22020406	OTHER MAINTENANCE SERVICES
22020407	MAINTENANCE OF AIRCRAFTS
22020408	MAINTENANCE OF SEA BOATS
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS
22020410	MAINTENANCE OF STREET LIGHTINGS
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES
22020413	MINOR ROAD MAINTENANCE
220205	TRAINING - GENERAL
22020501	LOCAL TRAINING
22020502	INTERNATIONAL TRAINING
22020503	TRAINING OF FARMERS AND FISHERMENT
22020504	RESEARCH AND DEVELOPMENT EXPENSES
220206	OTHER SERVICES - GENERAL
22020601	SECURITY SERVICES
22020602	OFFICE RENT
22020603	RESIDENTIAL RENT

22020604	SECURITY VOTE (INCLUDING OPERATIONS)
22020605	CLEANING & FUMIGATION SERVICES
22020606	OFFICE AND GENERAL EXPENSES
22020607	MONITORING AND EVALUATION SYSTEM
22020608	GOVERNMENT INTERVENTION /ASSISTANCE TO ALL FARMERS
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING
22020702	INFORMATION TECHNOLOGY CONSULTING
22020703	LEGAL SERVICES
22020704	ENGINEERING SERVICES
22020705	ARCHITECTURAL SERVICES
22020706	SURVEYING SERVICES
22020707	AGRICULTURAL CONSULTING
22020708	MEDICAL CONSULTING
220208	FUEL & LUBRICANTS - GENERAL
22020801	MOTOR VEHICLE FUEL COST
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST
22020803	PLANT / GENERATOR FUEL COST
22020804	AIRCRAFT FUEL COST
22020805	SEA BOAT FUEL COST
22020806	COOKING GAS/FUEL COST
220209	FINANCIAL CHARGES - GENERAL
22020901	BANK CHARGES (OTHER THAN INTEREST)
22020902	INSURANCE PREMIUM
22020903	LOSS ON FOREIGN EXCHANGE
22020904	OTHER CRF BANK CHARGES
220210	MISCELLANEOUS EXPENSES GENERAL
22021001	REFRESHMENT & MEALS
22021002	HONORARIUM & SITTING ALLOWANCE
22021003	PUBLICITY & ADVERTISEMENTS
22021004	MEDICAL EXPENSES-LOCAL
22021005	FINANCIAL ASSISTANCE TO NEEDIES
22021006	POSTAGES & COURIER SERVICES
22021007	WELFARE PACKAGES
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES
22021009	SPORTING ACTIVITIES
22021010	DIRECT TEACHING & LABORATORY COST
22021011	DISEASE CONTROL
22021012	PROVISION OF SERVICES MATERIAL
22021013	INTERENTAINMENT & HOSPITALITY

22021014	ENPOWERING PEOPLE FOR SMALL AND MEDIUM SCALE INDUSTRIES
22021015	COUNTERPART FUNDING FOR SOME PROJECTS
22021018	NIGERIA LEGION
22021019	MEDICAL EXPENSES-INTERNATIONAL
22021020	SCHOLARSHIP SCHEME/ STUDENTS BURSARY
22021021	SPECIAL DAYS/CELEBRATIONS
2203	LOANS AND ADVANCES
220301	STAFF LOANS & ADVANCES
22030101	MOTOR CYCLE ADVANCES
22030102	BICYCLE ADVANCES
22030103	REFURBISHING ADVANCES
22030104	CORRESPONDENCE ADVANCES
22030105	SPETACLE ADVANCES
22030106	MOTOR VEHICLE ADVANCE
22030107	FURNISHING ADVANCES
22030108	HOUSING LOANS
2204	GRANTS AND CONTRIBUTIONS GENERAL
220401	LOCAL GRANTS AND CONTRIBUTIONS
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT
22040106	GRANT TO GOVERMENT OWNED COMPANIES - CAPITAL
22040107	GRANT TO PRIVATE COMPANIES - CURRENT
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL
22040109	GRANTS TO COMMUNITIES/NGOs
22040110	GRANT, CONTRIBUTION & SUBVENTION
2205	SUBSIDIES GENERAL (SUBVENTION TOPARASTATALS & OTHER ENTITIES)
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS
2206	PUBLIC DEBT CHARGES
220601	FOREIGN INTEREST / DISCOUNT
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS
220602	DOMESTIC INTEREST / DISCOUNT
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS
220603	FOREIGN PRINCIPAL

22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS
220604	DOMESTIC PRINCIPAL
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS
2207	TRANSFER TO OTHER FUND
220701	TRANSFER TO OTHER FUND
22070101	TRANSFER TO CDF
22070102	TRANSFER TO SOVERIEGN WEALTH FUND
22070103	TRANSFER TO SINKING FUND
220702	TRANSFERS FROM CDF TO OTHER FUNDS
22070201	TRANSFER TO CRF
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
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
23010132	PURCHASE OF SECURITY 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 AGRICULTURAL PRODUCE/ EQUIPMENT
23010140	PURCHASE OF OFFICE EQUIPMENT
2302	CONSTRUCTION / PROVISION
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY
23020104	CONSTRUCTION / PROVISION OF HOUSING
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS
23020108	CONSTRUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR
23020109	CONSTRUCTION / PROVISION OF CATTLE MARKET
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
23020120	CONSTRUCTION / PROVISION OF ACQUISITION FACILITIES
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS
23020124	CONSTRUCTION OF MARKETS/PARKS
23020125	CONSTRUCTION OF POWER GENERATING PLANTS
23020126	CONSTRUCTION/PROVISION OF CEMETERIES

23020127	CONSTRUCTION OF ICT INFRASTRUCTURES
23020128	CONSTRUCTION OF CULVERT
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
23030107	REHABILITATION / REPAIRS -SLAUGHTER SLAP/ABATAIOR
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS
23030110	REHABILITATION / REPAIRS - LIBRARIES
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES
23030113	REHABILITATION / REPAIRS - ROADS
23030114	REHABILITATION / REPAIRS - RAILWAYS
23030115	REHABILITATION / REPAIRS - WATER-WAY
23030116	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES
23030117	REHABILITATION / REPAIRS - SECURITY EQUIPMENTS
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/ EQUIPMENT OF VOCATION CENTER
23030129	REHABILITATION/REPAIRS- MOTOR PARK/FENCING
2304	PRESERVATION OF THE ENVIRONMENT
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL
23040101	TREE PLANTING
23040102	EROSION & FLOOD CONTROL
23040103	WILDLIFE CONSERVATION
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL
23040105	WATER POLLUTION PREVENTION & CONTROL
2305	OTHER CAPITAL PROJECTS
230501	ACQUISITION OF NON TANGIBLE ASSETS

23050101	RESEARCH AND DEVELOPMENT
23050102	COMPUTER SOFTWARE ACQUISITION
23050103	MONITORING AND EVALUATION
23050104	ANNIVERSARIES/CELEBRATIONS
23050107	MARGIN FOR INCREASES IN COSTS
3	Functional 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
7015	R&D GENERAL PUBLIC SERVICES
70151	R&D GENERAL PUBLIC SERVICES
7016	GENERAL PUBLIC SERVICES N.E.C.
70161	GENERAL PUBLIC SERVICES N.E.C.
7017	PUBLIC DEBT TRANSACTIONS
70171	PUBLIC DEBT TRANSACTIONS
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
703	PUBLIC ORDER AND SAFETY
7031	POLICE SERVICES
70311	POLICE SERVICES
7032	FIRE PROTECTION SERVICES
70321	FIRE PROTECTION SERVICES
7033	LAW COURTS
70331	LAW COURTS
7034	PRISONS
70341	PRISONS

7035	R & D PUBLIC ORDER AND SAFETY
70351	R&D PUBLIC ORDER AND SAFETY
7036	PUBLIC ORDER AND SAFETY N.E.C.
70361	PUBLIC ORDER AND SAFETY N.E.C.
704	ECONOMIC AFFAIRS
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS
70412	GENERAL LABOUR AFFAIRS
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING
70421	AGRICULTURE
70422	FORESTRY
70423	FISHING AND HUNTING
7043	FUEL AND ENERGY
70431	COAL AND OTHER SOLID MINERAL FUEL
70432	PETROLUEM AND NATURAL GAS
70433	NUCLEAR FUEL
70434	OTHER FUELS
70435	ELECTRICITY
70436	NON ELECTRIC ENERGY
7044	MINING, MANUFACTURING, AND CONSTRUCTION
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS
70442	MANUFACTURING
70443	CONSTRUCTION
7045	TRANSPORT
70451	ROAD TRANSPORT
70452	WATER TRANSPORT
70453	RAILWAY TRANSPORT
70454	AIR TRANSPORT
70455	PIPELINE AND OTHER TRANSPORT
7046	COMMUNICATION
70461	COMMUNICATION
7047	OTHER INDUSTRIES
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING
70472	HOTELS AND RESTUARANTS
70473	TOURISM
70474	MULTIPURPOSE DEVELOPMENT PROJECTS
7048	R & D ECONOMIC AFFAIRS
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING
70483	FUEL AND ENERGY

70484	R & D MINING, MANUFACTURING AND CONSTRUCTION
70485	R & D TRANSPORT
70486	R & D COMMUNICATION
70487	R & D OTHER INDUSTRIES
7049	ECONOMIC AFFAIRS N.E.C
70491	ECONOMIC AFFAIRS N.E.C.
705	<i>ENVIRONMENTAL PROTECTION</i>
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	<i>HOUSING AND COMMUNITY AMMENITIES</i>
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.
707	<i>HEALTH</i>
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	<i>RECREATION, CULTURE AND RELIGION</i>
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	<i>EDUCATION</i>
7091	PRE-PRIMARY AND PRIMARY EDUCATION
70911	PRE-PRIMARY EDUCATION
70912	PRIMARY EDUCATION
7092	SECONDARY EDUCATION
70921	LOWER SECONDARY EDUCATION
70922	UPPER-SECONDARY EDUCATION
7093	POSTSECONDARY NONTERTIARY EDUCATION
70931	POST-SECONDARY NON-TERTIARY EDUCATION
7094	TERTIARY EDUCATION
70941	FIRST STAGE OF TERTIARY EDUCATION
70942	SECOND STAGE OF TERTIARY EDUCATION
7095	EDUCATION NOT DEFINABLE BY LEVEL
70951	EDUCATION NOT DEFINABLE BY LEVEL

7096	SUBSIDIARY SERVICES TO EDUCATION
70961	SUBSIDIARY SERVICES TO EDUCATION
7097	R & D EDUCATION
70971	R & D EDUCATION
7098	EDUCATION N.E.C.
70981	EDUCATION N.E.C
710	SOCIAL PROTECTION
7101	SICKNESS AND DISABILITY
71011	SICKNESS
71012	DISABILITY
7102	OLD AGE
71021	OLD AGE
7103	SURVIVORS
71031	SURVIVORS
7104	FAMILY AND CHILDREN
71041	FAMILY AND CHILDREN
7105	UNEMPLOYMENT
71051	UNEMPLOYMENT
7106	HOUSING
71061	HOUSING
7107	SOCIAL EXCLUSSION N.E.C
71071	SOCIAL EXCLUSION N.E.C.
7108	R & D SOCIAL PROTECTION
71081	R & D SOCIAL PROTECTION
7109	SOCIAL PROTECTION N.E.C.
71091	SOCIAL PROTECTION N.E.C.
4	Fund Segment
Code	Description
01	FEDERATION ACCOUNT
011	FAAC DIRECT ALLOCATION
01101	FAAC DIRECT ALLOCATION
02	CONSOLIDATED REVENUE FUND
021	MAIN ENVELOP
02101	MAIN ENVELOP - BUDGETARY ALLOCATION
022	CRF CHARGES
02201	PENSION AND GRATUITIES
02202	SERVICE WIDE VOTE
02203	CAPITAL SUPPLEMENTATION
02204	OTHER CRF CHARGES
03	CAPITAL DEVELOPMENT FUND

031	CDF MAIN
03101	CAPITAL DEVELOPMENT FUND
04	CONTINGENCY FUND
041	CONTINGENCY FUND MAIN
04101	CONTINGENCY FUND
05	DEBT RELIEF GAINS
051	DEBT RELIEF FUND MAIN
05101	DEBT RELIEF GAINS
06	SPECIAL AND TRUST FUNDS
061	SPECIAL AND TRUST FUNDS
06103	PETROLEUM EQUALISATION FUND
07	OTHER PUBIC FUNDS
071	OTHER PUBLIC FUNDS
07102	FERTILIZER REVOLVING FUND
07106	NIGERIAN EX-SERVICEMEN REWARD FUND
07107	COCOA RESEARCH INSTITUTE OF NIGERIA FUND
07108	FERTILIZER REVOLVING FUND
07109	SINKING FUND FOR JUDGEMENT DEBT FUND
07110	CAR LOANS REVOLVING 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
08128	ISLAMIC DEVELOPMENT BANK
082	BILATERAL AIDS AND GRANTS
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID)
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)
08205	SAUDI FUND FOR DEVELOPMENT
08206	DONATION BY INTERNATIONAL NGOs
083	LOCAL AIDS AND GRANTS
08301	DONATION BY LOCAL NGOs
08302	DONATION BY STATE GOVERNMENTS
08303	DONATION BY LOCAL GOVERNMENTS
08304	DONATIONS BY FED. GOVERNMENT
08305	DONATIONS BY PRIVATE SECTOR COMPANIES
08306	DONATIONS BY INDIVIDUALS
09	LOANS/DEBTS
091	MULTILATERAL LOANS/DEBTS
09101	AFRICAN DEVELOPMENT BANK
09102	AFRICAN DEVELOPMENT FUND
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT (BADEA)
09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE
09105	ECOWAS FUND
09106	EUROPEAN DEVELOPMENT FUND
09107	EUROPEAN UNION
09108	EUROPEAN INVESTMENT BANK
09109	IDA - AFRICAN FACILITY
09110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
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
09127	ISLAMIC DEVELOPMENT BANK
092	BILATERAL LOANS/DEBTS
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
5	Location Segment
Code	Description
5	South South
512	EDO STATE
5121	EDO CENTRAL
512103	ESAN CENTRAL
51210301	UNEAH
51210302	UWESSAN I
51210303	UWESSAN II
51210304	IKEKATO
51210305	OTORUWO I
51210306	OTORUWO II
51210307	EWU I
51210308	EWU II
51210309	OPJI

51210310	UGBEGUN
512104	ESAN NORTH EAST
51210401	EGBELE
51210402	OBEIDU
51210403	ARUE
51210404	UELEN/OKUGBE
51210405	IDUMU-OKOJIE
51210406	UZEA
51210407	AMEDOKHIAN
51210408	EFADION
51210409	UWALOR
51210410	EWOYI
51210411	UBIERUMU
512105	ESAN SOUTH EAST
51210501	EWOHIMI I
51210502	EWOHIMI II
51210503	EWATTO
51210504	OHORDUA
51210505	EMU
51210506	UBIAJA I
51210507	UBIAJA II
51210508	ILLUSHI I
51210509	ILLUSHI II
51210510	UGBOHA
512106	ESAN WEST
51210601	OGWA
51210602	UJIOGBA
51210603	EGORO/IDOA/UKHUN
51210604	EMAUDO/EGUARE/EKPOMA
51210605	IHUNMUDUMU/IDUMEBU/UKU/UKHUN
51210606	IRUEKPEN
51210607	EMUHI/UKPENU/UJOELEN
51210608	UROHI
51210609	UHIELE
51210610	ILLEH/EKO-INE
512110	IGUEBEN
51211001	EKEKHEN/IDUMUOGO/EGBIKI
51211002	IDIGUN/IDUMEDO
51211003	AFUDA/IDUMUOKA
51211004	UHE/IDUMUOGBU/IDUMUEKE

51211005	UDO
51211006	OWU/OKUTA/EGUARE EBELLE
51211007	OKALO/OKPUJIE
51211008	AMAHOR/UGUN
51211009	EWOSSA
51211010	EKPON
5122	EDO NORTH
512201	AKOKO EDO
51220101	IGARRA I
51220102	IGARRA II
51220103	IMOGA/LAMPESE/BEKUMA/EKPE
51220104	IBILLO/EKPESA/EKOR/IKIRAN-ILE/OKE
51220105	MAKEKE/OJAH/DANGBALA/OJIRAMI/ANYAWOZA
51220106	OLOMA/OKPE/IJAJA/KAKUMA/ANYARA
51220107	SOMORIKA/OGBE/SASARO/ONUMU/ESHAWA/OGUGU
51220108	ENWAN/ATTE/IKPESHI/EGBIGELE
51220109	UNEME-NEKHUA/AKPAMA/AIYETORO/EKPEDO/ERHURUN
51220110	OSOSO
512207	ETSAKO CENTRAL
51220701	FUGAR I
51220702	FUGAR II
51220703	FUGAR III
51220704	OGBONA
51220705	IRAOKHOR
51220706	EKPERI I
51220707	EKPERI II
51220708	EKPERI III
51220709	SOUTH UNEME I
51220710	SOUTH UNEME II
512208	ETSAKO EAST
51220801	AGENEBODE
51220802	WANNO I
51220803	WANNO II
51220804	WEPPA
51220805	OKPELLA I
51220806	OKPELLA II
51220807	OKPELLA III
51220808	OKPELLA IV
51220809	THREE IBIES
51220810	OKPEKPE

512209	ETSAKO WEST
51220901	AUCHI
51220902	AUCHI I
51220903	AUCHI II
51220904	AUCHI III
51220905	SOUTH IBIE
51220906	JAGBE
51220907	AVIELE
51220908	ANWAIN
51220909	UZAIRUE NORTH WEST
51220910	UZAIRUE NOTH EAST
51220911	UZAIRUE SOUTH WEST
51220912	UZAIRUE SOUTH EAST
512216	OWAN EAST
51221601	EMAI I
51221602	EMAI II
51221603	IHIEVBE I
51221604	IHIEVBE II
51221605	UOKHA/AKE
51221606	IGUE/IKAO
51221607	IVBIANION
51221608	OTUO I
51221609	OTUO II
51221610	IVBIADAObI
51221611	WARRAKE
512217	OWAN WEST
51221701	OZALLA
51221702	UHONMORA
51221703	EME-ORA/OKE
51221704	SABONGIDA/ORA/OGBETURU
51221705	AVBIOSI
51221706	UKHUSE-OSI
51221707	ERUERE
51221708	OKPEJU
51221709	UZEBBA I
51221710	UZEBBA II
51221711	SOBE
5123	EDO SOUTH
512302	EGOR
51230201	OTUBU

51230202	OLIHA
51230203	OGIDA/USE
51230204	EGOR
51230205	UWELU
51230206	EVBAREKE
51230207	USELU I
51230208	USELU II
51230209	OKHORO
51230210	UGBOWO
512311	IKPOBA OKHA
51231101	IWOGBAN/UTEH
51231102	OREGBENI
51231103	OGBESON
51231104	ADUWAWA/EVBO MODU
51231105	ST. SAVIOUR
51231106	GORRETTI
51231107	UGBEKUN
51231108	IDOGBO
51231109	OBAYANTOR
51231110	OLOGBO
512312	OREDO
51231201	OGBE
51231202	GRA/ETETE
51231203	UZEBU
51231204	URUBI/EVBIEMWEN/IWEHEN
51231205	IHOGBE/ISEKHERE/OREOGHENE/IBIWE/ICE ROAD
51231206	NEW BENIN I
51231207	NEW BENIN II
51231208	OREDO
51231209	IKPEMA/EGUADASE
51231210	UNUERU/OGBOKA
51231211	OGBELAKA/NEKPENNEKPEN
51231212	IBIWE/IWEGIE/UGBAGUE
512313	ORHIONWON
51231301	AIBIOKUNLA I
51231302	AIBIOKUNLA II
51231303	UGBEKA
51231304	IYOBA
51231305	UGBOKO
51231306	UKPATO

51231307	URHONIGBE NORTH
51231308	URHONIGBE SOUTH
51231309	UGU
51231310	EVBOESI
51231311	IGBANKE EAST
51231312	IGBANKE WEST
512314	OVIA NORTH EAST
51231401	OKADA WEST
51231402	OKADA EAST
51231403	UHEN
51231404	ADOLOR
51231405	OFUNMWEGBE
51231406	OLUKU
51231407	UHIERE
51231408	ISIUWA
51231409	OKOKHUO
51231410	OGHEDE
51231411	ODUNA
51231412	IGUOSHODIN
51231413	UTOKA
512315	OVIA SOUTH WEST
51231501	IGUOBAZUWA EAST
51231502	IGUOBAZUWA WEST
51231503	UMAZA
51231504	SILUKO
51231505	UDO
51231506	ORA
51231507	USEN
51231508	UGBOGUI
51231509	OFUNNAMA
51231510	NIKOROGHA
512318	UHUNMWODE
51231801	EHOR
51231802	UHI
51231803	IGIEDUMA
51231804	IRHUE
51231805	UMAGBAE NORTH
51231806	UMAGBAE SOUTH
51231807	ISI NORTH
51231808	ISI SOUTH

51231809	OHUAN
51231810	EGBEDE
6	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
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	<i>Societal Re-orientation</i>
0210	Societal Re-orientation - General
021001	Societal Re-orientation - General
03	<i>Poverty Alleviation</i>
0310	Poverty Alleviation - General
031001	Poverty Alleviation - General
04	<i>Health</i>
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
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
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	<i>Housing and Urban Development</i>
0610	Housing and Urban Development - General
061001	Housing and Urban Development - General
07	<i>Gender</i>
0710	Gender - General
071001	Gender - General
08	<i>Youth</i>
0810	Youth - General
081001	Youth - General
09	<i>Environmental Improvement</i>
0910	Environmental Improvement - General
091001	Environmental Improvement - General
10	<i>Water Resources and Rural Development</i>
1010	Water Resources and Rural Deve - General
101001	Water Resources and Rural Deve - General
11	<i>Information Communication and Technology</i>
1110	Information Communication and Technology - General
111001	Information Communication and Technology - General
12	<i>Growing the Private Sector</i>

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