



APPROVED (HARMONIZED) CHART OF ACCOUNT FOR LGAs IN KEBBI STATE CONSISTENT WITH THE STATE AND NATIONAL CHART OF ACCOUNT

This Harmonized Chart of Accounts for LGAs in Kebbi State has been jointly reviewed by the Kebbi State Ministry of Budget and Economic Planning and the Office of Accountant General and is hereby approved for adoption for budgeting and accounting across the 21 LGAs in Kebbi State. Approved this 11th day of March, 2025.

KALGO

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Honourable Commissioner,
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Preamble

Contained in this document is a complete list of budget and accounting codes with each item uniquely represented by a code and grouped into tables of related data for tracking, managing, and reporting budgetary and accounting items in an orderly, efficient, and transparent manner in the local government level in Kebbi State and is named the Harmonized Chart of Accounts (CoA) for Local Governments in Kebbi State. The CoA provides the platform for Budgeting, Accounting, and Reporting of all Government Financial transactions, particularly the dimensions by which the budget can be prepared and analyzed; and the systematic list of the Accounts that will be used by a local government entity to define each class for which money or equivalent is spent or received.

This CoA is consistent with the State CoA that was prepared in alignment with the National Chart of Account (NCOA), it contains 6 segments and 52 digits of numerical codes only. This is summarized in the table below.

S/No	Segment	No of Digits	Description
1	Administrative	12	Entity Responsible/Cost or Revenue Centre/Who? e.g. Department of Finance and Supplies
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 Transaction) e.g. Biu Ward, Arewa LGA, Kebbi State
	TOTAL	52	

Structure of the Harmonized Kebbi State LGA Chart of Account

Each segment of the Harmonized LGA CoA is structured as follows:

1. **The Administration Segment:** this segment has five levels presented below:

SECTOR	ORG	SUB-ORG	SUB-SUB-ORG	SUB-SUB-SUB-ORG	STATE GOVERNMENT
01					ADMINISTRATION SECTOR
01	11				CHAIRMAN'S OFFICE
01	11	001	001	00	OFFICE OF THE CHAIRMAN
01	11	001	002	00	OFFICE OF THE VICE CHAIRMAN

2. **The Economic Segment:** The economic segment is broken down into 5 levels/parts as follows:

- i. Account Type (1 Digit): Maps all transactions into Revenue, Expenditure, Asset, and Liability (REAL) and recognises FAAC items as either Revenue or Expenditure;
- ii. Sub Account Type (1 Digit): Details the Account Type and maps it into the various Financial Statements and provides a summary of all transactions;
- iii. Account Class (2 Digits): Breaks the Sub Account Types down into a group of related items and serves as a Note to the Financial Statements;
- iv. Sub Account Class (2 Digits): Breaks the Account Class down into more details and serves as another level of Notes to the Financial Statements; and
- v. Line Items (2 Digits): The lowest detail of every transaction or budget item. Used to generate a detailed transaction/budget list.

3. **Function Segment:** This segment has 3 levels:

- i. Main Functions or Divisions (3 Digits): the broad objectives of government e.g. General Public Services, Defence, Health, Education, etc.
- ii. Functions or Groups (1 Digit): Details out how the broad objectives are achieved e.g. Public Health Services, Secondary Education, Tertiary Education, etc.
- iii. Classes or Secondary Functions (1 Digit): Details out how the Functions or Groups are achieved e.g. Junior Secondary Education, Senior Secondary Education etc.

4. **Programme Segment:** There are 5 levels:

- i. Level 1 = Sector (2 digits) – these are in line with the 21 Sectors being used to date:
 - Agriculture = 01
 - Health = 04
 - Education = 05
- ii. Level 2 = Objectives (2 digits)
- iii. Level 3 = Programmes (2 digits)
- iv. For these sectors there are detailed Objectives and Programmes (see example in next slide)
- v. Level 4 = Projects (6 digits)
- vi. Level 5 = Activities (2 digits)

The programme code in this CoA is to Level 3 only, other levels can be completed based on the projects and activities to be budgeted for.

5. **Fund Segment:**

- i. Main Funds (2 Digits) - A list of the broad categories of Funds available for financing government activities e.g. CRF, Aid & Grants, etc.
- ii. Sub-Funds (1 Digit) - A more detailed list of the Main Funds e.g. Main Envelop (Budget), Multi-Lateral Aid & Grants, etc.
- iii. Fund Sources (2 Digits) – Third-level breakdown of the Fund segment detailing the various Funds mapped into Sub Funds e.g. Pension & Gratuities, Service Wide Vote, ECOWAS Fund, European Development Bank, IDA-African Facility etc.

6. **Geo-Location Segment:** broken down into 5 levels/parts as follows:

- i. Zones (1 Digit) - Geo-political zone;

- ii. States (2 Digits) - States and the FCT mapped into each zone;
- iii. Senatorial Zones (1 Digit) - Senatorial District;
- iv. LGAs (2 Digits) - LGAs mapped into the Senatorial District; and
- v. Wards (2 Digits) - All the wards per LGA/State.

It must, however, be noted that the World Bank HOPE-GOV project requires that the CoA should report on the Primary Healthcare and Basic Education budget. The Basic Education budget items can be identified through the Functional Segment “Sub-Function (level 2) code 7091 PRE-PRIMARY AND PRIMARY EDUCATION” or “Detailed Function (level 3) code 70912 PRIMARY EDUCATION”.

While this works for the Basic Education budget, there is no equivalent for Primary Healthcare in the Functional Segment. However, the activity level code in the programme segment should be used to code for Primary Healthcare items in the budget following the structure using “01” as the activity code for **Primary Healthcare** activities. This same structure is being used at the State level for higher levels of health activities, i.e., code 02 for Secondary healthcare activities, code 03 for Tertiary healthcare activities, and code 04 for Multiple/Other levels of healthcare activities.

The detailed codes for the 6 segments are presented in the tables below:

I. ADMINISTRATIVE SEGMENT CODES

Code	Description	Level
01000000000	ADMINISTRATION SECTOR	1
01110000000	OFFICE OF THE LG CHAIRMAN	2
011100100100	OFFICE OF THE CHAIRMAN	3
011100100200	OFFICE OF THE VICE CHAIRMAN	3
011118300100	INTERNAL AUDIT	3
011100200100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	3
01120000000	LOCAL GOVERNMENT COUNCIL	2
011200300100	THE COUNCIL	3
011200500100	ASSISTANTS/AIDES/ADVISERS	3
011200700100	COUNCIL COMMITTEES	3
011202100100	OFFICE OF THE HOUSE LEADER	3
011202100200	OFFICE OF THE DEPUTY LEADER	3
011202100300	OFFICE OF THE MAJORITY LEADER	3
011202100400	OFFICE OF THE DEPUTY MAJORITY LEADER	3
011202100500	OFFICE OF THE MINORITY LEADER;	3
011202100600	OFFICE OF THE DEPUTY MINORITY LEADER	3
011202100700	OFFICE OF THE CHIEF WHIP	3
011202100800	OFFICE OF THE DEPUTY CHIEF WHIP	3
011202200100	CLERK TO THE HOUSE	3
01250000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	2
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	3
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	2
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	3
01620000000	ADMINISTRATION & GENERAL SERVICES	2
016200100100	ADMINISTRATION & GENERAL SERVICES	3
02000000000	ECONOMIC SECTOR	1
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	2
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	3
02200000000	DEPARTMENT FINANCE AND SUPPLIES	2
022000100100	DEPARTMENT FINANCE AND SUPPLIES	3
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	2
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	3
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	2
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	3
02520000000	WATER, SANITATION & HYGIENE (WASH)	2
025200100100	WATER, SANITATION & HYGIENE (WASH)	3
05000000000	SOCIAL SECTOR	1
05140000000	WOMEN DEVELOPMENT OFFICE	2
051400100100	WOMEN DEVELOPMENT OFFICE	3
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	2
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	3
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	3
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	2
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	3
052100100200	ENVIRONMENTAL HEALTH UNIT	3
052100100300	NUTRITION UNIT	3
05510000000	TRADITIONAL RULERS' COUNCIL	2
055100100100	TRADITIONAL RULERS' COUNCIL	3

2. ECONOMIC SEGMENT CODES

a. EXPENDITURE CODES

Code	Description	Level
2	<u>EXPENDITURES</u>	1
21	<u>PERSONNEL COST</u>	2
2101	<u>SALARY</u>	3
210101	<u>SALARIES AND WAGES</u>	4
21010101	SALARIES	5
21010102	OVERTIME PAYMENT	5
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5
21010104	CLEARANCE OF SALARY ARREARS	5
21010105	PROMOTION ARREARS	5
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	3
210201	<u>ALLOWANCES</u>	4
21020101	Housing /Rent Allowance	5
21020102	Transport Allowance	5
21020103	Meal Subsidy	5
21020104	Utility Allowance	5
21020105	Entertainment Allowance	5
21020106	Leave Grant/Allowance	5
21020107	Domestic Staff Allowance	5
21020108	Responsibility Allowance	5
21020109	Furniture Allowance	5
21020110	Shift Allowance	5
21020111	Motor Vehicle Allowance	5
21020112	Personal Assistance Allowance	5
21020113	Acting Allowance	5
21020118	Call Duty Allowance	5
21020119	Clinical Allowance	5
21020120	Exams Supervision Allowance	5
21020121	NON REGULAR ALLOWANCES	5
21020122	Hazard Allowance	5
21020123	Inducement Allowance	5
21020124	Journal Allowance	5
21020128	Local Society Allowance	5
21020130	Medical Allowance	5
21020131	Council Allowance	5
21020134	Research Academic Allowance	5
21020135	STUDENT ALLOWANCE	5
21020136	Rural Posting Allowance	5
21020137	Science Teachers Allowance	5
21020138	Teaching Allowance	5
21020139	Weighing Allowance	5
21020140	Part-Time Post Teach	5
21020141	Teaching Practice/SIWES Allowance	5
21020142	TSS Allowance	5
21020143	N.Y.S.C Allowances	5
21020144	Security Allowance	5
210202	<u>SOCIAL CONTRIBUTIONS</u>	4
21020201	NHIS CONTRIBUTION	5
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	5
21020203	GROUP LIFE INSURANCE	5
21020204	EMPLOYEES COMPENSATION FUND	5
21020205	HOUSING FUND CONTRIBUTION	5
2103	<u>SOCIAL BENEFITS</u>	3
210301	<u>SOCIAL BENEFITS</u>	4
21030101	GRATUITY	5
21030102	PENSION	5
21030103	DEATH BENEFITS	5
21030104	CLEARANCE OF GRATUITY ARREARS	5
21030105	CLEARANCE OF PENSION ARREARS	5
21030106	SEVERANCE BENEFITS/PAYMENT FOR POLITICAL OFFICE HOLDERS	5
22	<u>OTHER RECURRENT COSTS</u>	2
2202	<u>OVERHEAD COST</u>	3
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	4
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	5
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	5

22020103	INT'L TRAVEL & TRANSPORT - TRAINING	5
22020104	INT'L TRAVEL & TRANSPORT - OTHERS	5
220202	UTILITIES - GENERAL	4
22020201	ELECTRICITY CHARGES	5
22020202	TELEPHONE CHARGES	5
22020203	INTERNET ACCESS CHARGES	5
22020204	SATELLITE BROADCAST CHARGES	5
22020205	WATER RATE	5
22020206	SEWERAGE CHARGES	5
22020207	LEASED COMMUNICATION LINES(S)	5
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	5
220203	MATERIALS & SUPPLIES - GENERAL	4
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	5
22020302	BOOKS	5
22020303	NEWSPAPERS	5
22020304	MAGAZINE AND PERIODICALS	5
22020305	PRINTING OF SECURITY DOCUMENTS	5
22020306	PRINTING OF NON - SECURITY DOCUMENTS	5
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	5
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	5
22020309	UNIFORM AND OTHER CLOTHING	5
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5
22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES	5
22020312	CHEMICALS FOR WATER TREATMENT	5
22020313	PRODUCTION OF REPORTS	5
22020315	CHEMICALS/ANALYTICAL REAGENTS	5
22020316	START-UP PACKS & SKILL DEVELOPMENT CERTIFICATE	5
220204	MAINTENANCE SERVICES - GENERAL	4
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5
22020402	MAINTENANCE OF OFFICE FURNITURE	5
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	5
22020405	MAINTENANCE OF PLANTS / GENERATORS	5
22020406	OTHER MAINTENANCE SERVICES	5
22020407	MAINTENANCE OF AIRCRAFTS	5
22020408	MAINTENANCE OF SEA BOATS	5
22020409	MAINTENANCE OF RAILWAY EQUIPMENT	5
22020410	MAINTENANCE OF STREET LIGHTING	5
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	5
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	5
22020413	MINOR ROAD MAINTAINANCE	5
22020414	MAINTENANCE OF LIBRARY	5
220205	TRAINING - GENERAL	4
22020501	LOCAL TRAINING	5
22020502	INTERNATIONAL TRAINING	5
22020503	WORKSHOP/SEMINAR/CONFERENCES	5
220206	OTHER SERVICES - GENERAL	4
22020601	SECURITY SERVICES	5
22020602	OFFICE RENT	5
22020603	RESIDENTIAL RENT	5
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	5
22020605	CLEANING AND FUMIGATION SERVICES	5
22020606	INTERNAL AUDIT EXPENSES	5
22020607	RESCUE SERVICES	5
22020609	MONITORING / SUPERVISION	5
22020610	OTHER SERVICES	5
22020611	HOSTING/MOBILIZATION OF POLITICAL ASSOCIATIONS AND INTEREST GROUPS	5
22020612	BURIAL EXPENSES	5
22020613	SOFTWARE RENEWALS	5
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4
22020701	FINANCIAL CONSULTING	5
22020702	INFORMATION TECHNOLOGY CONSULTING	5
22020703	LEGAL SERVICES	5
22020704	ENGINEERING SERVICES	5
22020705	ARCHITECTURAL SERVICES	5
22020706	SURVEYING SERVICES	5
22020707	AGRICULTURAL CONSULTING	5
22020708	MEDICAL CONSULTING	5
22020709	RESEARCH SERVICES	5
220208	FUEL & LUBRICANTS - GENERAL	4
22020801	FUEL AND LUBRICANT - GENERAL	5

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5
22020803	PLANT / GENERATOR FUEL COST	5
22020805	SEA BOAT FUEL COST	5
22020806	COOKING GAS/FUEL COST	5
220209	FINANCIAL CHARGES - GENERAL	4
22020901	BANK CHARGES (OTHER THAN INTEREST)	5
22020902	INSURANCE PREMIUN	5
22020903	LOSS ON FOREIGN EXCHANGE	5
22020904	OTHER CRF BANK CHARGES	5
220210	MISCELLANEOUS EXPENSES GENERAL	4
22021001	ENTERTAINMENT & HOSPITALITY	5
22021002	HONORARIUM AND SITTING ALLOWANCE	5
22021003	PUBLICITY AND ADVERTISEMENT	5
22021004	MEDICAL EXPENSES: LOCAL	5
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENTS	5
22021006	POSTAGES AND COURIER SERVICES	5
22021007	WELFARE PACKAGES	5
22021008	SUBSRPTION TO PROFESSIONAL BODIES	5
22021009	SPORTING ACTIVITIES	5
22021010	DIRECT TEACHING & LABORATORY COST	5
22021019	MEDICAL EXPENSES-INTERNATIONAL	5
22021020	FOREIGN SCHOLARSHIP SCHEME	5
22021021	SPECIAL DAYS/CELEBRATIONS	5
22021022	SCHOOL EXPENSES	5
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	5
22021024	COMMITTEE & COMMISION EXPENSES	5
22021025	SPECIAL ADVOCY, SENSITIZATION AND CAMPAIGN	5
22021026	EXCO & TENDER EXPENSES	5
22021027	PROJECT MONITORING EXPENSES	5
22021028	DEVELOPMENT PLANNING COSTS	5
22021029	MICRO FINANCE BANKS OPERATIONS	5
22021030	TRADE FAIR EXPENSES	5
22021031	FESTIVAL AND CULTURAL ACTIVITIES EXPENSES	5
22021032	ACCREDITATION EXPENSES	5
22021034	COMMUNITY ACTION FOR RESILIENCE AND ECONOMIC STIMULUS (CARES) Operations Cost	5
22021035	ANNUAL BUDGET PREPARATION BONUS	5
2203	LOANS AND ADVANCES	3
220301	STAFF LOANS & ADVANCES	4
22030101	MOTOR CYCLE ADVANCES	5
22030102	BICYCLE ADVANCES	5
22030103	REFURBISHING ADVANCES	5
22030104	CORRESPONDENCE ADVANCES	5
22030105	SPETACLE ADVANCES	5
22030106	MOTOR VEHICLE ADVANCE	5
22030107	FURNISHING ADVANCES	5
22030108	HOUSING LOANS	5
2204	GRANTS AND CONTRIBUTIONS GENERAL	3
220401	LOCAL GRANTS AND CONTRIBUTIONS	4
22040101	GRANTS TO STATE GOVERNMENT - RECURRENT	5
22040102	GRANTS TO STATE GOVERNMENT - CAPITAL	5
22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT	5
22040104	GRANTS TO LOCAL GOVERNMENTS - CAPITAL	5
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	5
22040106	GRANT TO GOVERMENT AGENCIES - CAPITAL	5
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	5
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL	5
22040109	GRANTS TO COMMUNITIES/NGOS	5
220402	FOREIGN GRANTS AND CONTRIBUTIONS	4
2205	SUBSIDIES GENERAL	3
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	4
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	5
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	5
22050103	SUBVENTION	5
22050104	PETROLEUM/ ENERGY SUBSIDY	5
22050105	EDUCATIONAL SUBSIDY	5
22050106	HEALTH SUBSIDY	5
22050107	RELIGIOUS PILGRIMAGE SUBSIDY	5
220502	SUBSIDY TO PRIVATE COMPANIES	4
22050201	SUBSIDY TO PRIVATE COMPANIES	5
2206	PUBLIC DEBT CHARGES	3

220601	FOREIGN INTEREST / DISCOUNT	4
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	5
220602	DOMESTIC INTEREST / DISCOUNT	4
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	5
220603	FOREIGN PRINCIPAL	4
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	5
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	5
220604	DOMESTIC PRINCIPAL	4
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	5
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	5
2207	TRANSFERS-PAYMENT	3
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	4
22070103	TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS	5
22070105	PAYMENT OF COST OF IGR COLLECTION	5
22070106	RETAINED REVENUE BY DEPT/AGENCY	5
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	3
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	4
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED	5
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	5
23	CAPITAL EXPENDITURE	2
2301	FIXED ASSETS PURCHASED	3
230101	PURCHASE OF FIXED ASSETS - GENERAL	4
23010101	PURCHASE / ACQUISITION OF LAND	5
23010102	PURCHASE OF OFFICE BUILDINGS	5
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	5
23010104	PURCHASE MOTOR CYCLES	5
23010105	PURCHASE OF MOTOR VEHICLES	5
23010106	PURCHASE OF VANS	5
23010107	PURCHASE OF TRUCKS	5
23010108	PURCHASE OF BUSES	5
23010109	PURCHASE OF SEA BOATS	5
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5
23010113	PURCHASE OF COMPUTERS	5
23010114	PURCHASE OF COMPUTER PRINTERS	5
23010115	PURCHASE OF PHOTOCOPYING MACHINES	5
23010117	PURCHASE OF SHREDDING MACHINES	5
23010118	PURCHASE OF SCANNERS	5
23010119	PURCHASE OF POWER GENERATING SET	5
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	5
23010121	PURCHASE OF RESIDENTIAL FURNITURE	5
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	5
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	5
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	5
23010128	PURCHASE OF SECURITY EQUIPMENT	5
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5
23010130	PURCHASE OF RECREATIONAL FACILITIES	5
23010133	PURCHASES OF SURVEYING EQUIPMENT	5
23010134	PURCHASE OF DIVING EQUIPMENT	5
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	5
23010140	PURCHASE OF CRANES VEHICLE	5
23010141	INSURANCE OF PUBLIC PROPERTY	5
23010142	PURCHASE OF INFORMATION EQUIPMENTS	5
23010143	PURCHASE OF MOBILE FILM EQUIPMENT CINITOVERS	5
23010144	PURCHASE OF REFUSE COLLECTION EQUIPMENT	5
23010145	PURCHASE OF ICT EQUIPMENTS	5
2302	CONSTRUCTION / PROVISION	3
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5
23020104	CONSTRUCTION / PROVISION OF HOUSING	5
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	5
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	5
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	5
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	5

23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	5
23020114	CONSTRUCTION / PROVISION OF ROADS	5
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	5
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	5
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	5
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	5
23020124	CONSTRUCTION OF MARKETS/PARKS	5
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	5
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	5
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	5
23020128	CONSTRUCTION OF PILGRIMS CAMP	5
2303	REHABILITATION / REPAIRS	3
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	4
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5
23030102	REHABILITATION / REPAIRS - ELECTRICITY	5
23030103	REHABILITATION / REPAIRS - HOUSING	5
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	5
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	5
23030110	REHABILITATION / REPAIRS - LIBRARIES	5
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	5
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5
23030113	REHABILITATION / REPAIRS - ROADS	5
23030115	REHABILITATION / REPAIRS - WATER-WAY	5
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	5
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	5
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	5
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	5
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	5
23030126	REHABILITATION/REPAIRS OF CEMETERIES	5
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	5
23030128	REHABILITATION/REPAIRS- OFFICE EQUIPMENT	5
23030129	REHABILITATION/REPAIRS- MOSQUES	5
2304	PRESERVATION OF THE ENVIRONMENT	3
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	4
23040101	TREE PLANTING	5
23040102	EROSION & FLOOD CONTROL	5
23040103	WILDLIFE CONSERVATION	5
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	5
23040105	WATER POLLUTION PREVENTION & CONTROL	5
23040106	FISH PRESERVATION	5
2305	OTHER CAPITAL PROJECTS	3
230501	ACQUISITION OF NON TANGIBLE ASSETS	4
23050101	RESEARCH AND DEVELOPMENT	5
23050102	COMPUTER SOFTWARE ACQUISITION	5
23050103	MONITORING AND EVALUATION	5
23050104	ANNIVERSARIES/CELEBRATIONS	5
23050107	MARGIN FOR INCREASES IN COSTS	5
23050108	SPECIAL GRANTS AND INTERVENTION	5
23050109	PROVISION OF AGRICULTURAL INPUTS	5
23050199	CONTINGENCY FUND	5

b. REVENUE CODES

Code	Description	Level
I	REVENUE	1
II	GOVERNMENT SHARE OF FAAC	2
1101	GOVERNMENT SHARE OF FAAC	3
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	4
11010101	STATUTORY ALLOCATION	5
110102	LOCAL GOVERNMENT SHARE OF VAT	4
11010201	SHARE OF VAT	5
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	4
11010301	Excess Crude	5
11010302	Excess Non-Oil	5
11010303	Exchange Gain	5
11010304	Ecological Fund	5
11010305	Electronic Money Transfer Levy (EMTL)	5
11010306	FOREX Equalisation Mineral	5
11010307	FOREX Equalisation Non-Mineral	5
11010308	Solid Mineral	5
11010309	Derivation Refunds	5
11010310	NNPC Refund	5
11010311	NLNG Dividend	5
11010312	Stabilization Funds	5
11010313	Infrastructure & Security	5
11010314	Signature Bonus	5
11010399	Other FAAC Distribution	5
12	INDEPENDENT REVENUE	2
1201	TAX REVENUE	3
120101	PERSONAL TAXES	4
12010102	Community or Poll Taxes	5
120103	OTHER TAXES	4
12010301	Cattle Tax (Where Applicable)	5
12010305	POOL BETTING TAX	5
12010306	DEVELOPMENT TAX/LEVY	5
12010308	LIVESTOCK TAX	5
12010311	Haulage Tax	5
12010314	Other Service Taxes	5
1202	NON-TAX REVENUE	3
120201	LICENCES - GENERAL	4
12020101	Bicycle License	5
12020102	Canoe License	5
12020103	Dog/Cat License	5
12020104	Cart/Truck License	5
12020105	Hawker Permit License	5
12020106	Liquor License	5
12020107	Palm wine Tappers/Selling License	5
12020108	Learning Driving License	5
12020109	Bulk Cigarettes License	5
12020110	Squatters/Hawkers Permit	5
12020111	Toll Gate (Where applicable)	5
12020112	Motorcycle License	5
12020113	Warf Landing License	5
12020114	Eating House License	5
12020115	Kiosk License	5
12020116	Bakery House License	5
12020117	Registration of Meat Van license	5
12020118	Cattle Dealers License	5
12020119	Dried Fish/Dried Meat License	5
12020120	Cold Room License	5
12020121	Butcher License	5
12020122	Auctioneer License	5
12020123	Goldsmith & Gold Sellers License	5
12020124	Dane Gun License	5
12020125	Hunting License	5
12020126	Control of Noise Permit	5
12020128	Tent at Sea Beach Permit	5
12020129	Cinematography License	5
12020131	Radio & Television License	5
12020132	Road Closure Permit	5
12020133	Open Air Preaching Permit	5
12020134	Dislodging of Septic Tank Licence	5
12020135	Sand Dredging License	5
12020136	Trade License	5
12020137	Petty Trade License	5
12020138	Sand, Granite, Iron, Sellers License	5
12020139	Sawmill License	5
12020140	Milling License	5

12020141	Grinding Mill License	5
12020142	Brown Sugar Machine License	5
12020143	Painting, Spraying and Sign writing Workshop License	5
12020144	Photo Studio License	5
12020145	Welding Machine License	5
12020146	Electronic Radio /TV Workshop License	5
12020147	Blacksmith Workshop License	5
12020148	Wood making/Carpentry Workshop License	5
12020149	Battery Charges License	5
12020150	Printing Press License	5
12020151	Panel Beater License	5
12020152	Vulgarizers License	5
12020153	Vehicle Spare parts License	5
12020154	Clock/Watch Repairers License	5
12020155	Laundry/Dry Cleaning License	5
12020156	Motor Mechanic & Car Wash Depo License	5
12020157	Building Materials Seller License	5
12020158	Kerosene Seller License	5
12020159	Block making Machines License	5
12020160	Hair Dressing/Barbing Salon License	5
12020161	Vehicle Radio Permit	5
12020162	Poultry Trading	5
12020163	Pit sheading Licenses	5
12020164	Medicine Store License	5
12020165	Hacney Permit	5
12020166	Bathing House/Public Toilet License	5
12020167	Other Licenses	5
120204	FEES- GENERAL	4
12020401	Survey Fees	5
12020402	Slaughter/Abattoir Fees	5
12020403	Marriage Registration Fees	5
12020404	Naming of Streets Registration Fees	5
12020405	Night Soil Disposal/ Deposit Fees(Not applicable)	5
12020406	Registration of Septic Tank/Equipment Dislodging Fees	5
12020407	Registration of Effluent Disposal Fees	5
12020408	Burial Fees	5
12020409	Vault Fees	5
12020410	Maternity & Dispensary Fees	5
12020411	Laboratory Test Fees	5
12020412	Pest Control & Disinfectant Fees	5
12020413	Birth & Death Registration Fees	5
12020414	General Contractor Registration Fees	5
12020415	Tenders Fees	5
12020416	Forestry & Fuel Exploitation Fees	5
12020417	Falling of Trees Fees	5
12020418	Produce Buying/Haulage Fees	5
12020419	Advertisement Fee (Sign Post)	5
12020420	Private borehole Operating fees	5
12020421	Haulage Fees	5
12020422	Motor Garage/Park Fees (As applicable)	5
12020423	Market Fees (As applicable)	5
12020424	Mortgage Sub-lease Approval Fees	5
12020425	Customary Right of Occupancy fees	5
12020426	Recovery of Loss & Overpayment (As applicable)	5
12020427	Payment in lieu of Resignation Notice (As applicable)	5
12020428	Age Declaration/Affidavit	5
12020430	Certificate of Origin/Affidavit	5
12020431	Registration of Cultural Organization	5
12020432	Towing of Vehicle Fees	5
12020433	Other Registration not Specified above (As applicable)	5
12020434	Entertainment, Drumming & Temporary Booth Fees	5
12020435	Mobile Sales Promotion Fees	5
12020436	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	5
12020437	Sanitation/Pollution Fees	5
12020438	Approval of Building Plan Fees	5
12020439	Registration of Laundries	5
12020440	Mortuary House & Cemetery Fees	5
12020441	Land Application Fee	5
12020442	Other Fees	5
120205	FINES - GENERAL	4
12020501	Towing of Vehicle Fines	5
12020502	Fines on Overdue/Lost of library Books	5
12020503	Towing of Vehicle Fee	5
12020504	Impounding of Stray Animal Fine	5
12020505	Penalty on Tenement Rate	5
12020506	Court Fine (Customary Court)	5
12020507	Other Fines	5

I20206	SALES - GENERAL	4
I2020601	Sales of Stores (As applicable)	5
I2020602	Sales of Unserviceable Stores (Refer to scrap value/auctioneer)	5
I2020603	Sales of Agricultural Produce(As applicable)	5
I2020604	Other Sales	5
I20207	EARNINGS -GENERAL	4
I2020701	EARNINGS FROM CONSULTANCY SERVICES	5
I2020702	EARNINGS FROM LABORATORY SERVICES	5
I2020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	5
I2020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	5
I2020706	EARNINGS FROM TOLLS	5
I2020707	EARNINGS FROM MEDICAL SERVICES	5
I2020708	EARNINGS FROM AGRICULTURAL PRODUCE/COMMODITIES	5
I2020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	5
I2020710	EARNINGS FROM HOTELS/GUEST HOUSES	5
I2020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5
I2020713	Earning from Commercial Activities/Printing	5
I2020714	Earning from Workshops/Training Servises (Works School)	5
I2020715	Land Clearing Operation	5
I2020716	Earning from Pure Water Factories	5
I2020717	Earning from Bakery Industries	5
I2020718	Mechanical Cultivation/Tractor Hiring Services	5
I2020719	Commercial Public Toilet	5
I2020720	Royalties	5
I2020725	Earning from Environmental Sanitation Activities	5
I2020726	Commission on Transfer Plot	5
I2020727	Earnings from any other services	5
I20208	RENT ON GOVERNMENT BUILDINGS - GENERAL	4
I2020801	RENT ON LOCAL GOVERNMENT QUARTERS	5
I2020802	RENT ON LOCAL GOVERNMENT OFFICES	5
I2020804	RENT ON CONFERENCE CENTRES/HALLS	5
I2020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	5
I2020807	Rent on Market Lets & Government Shops	5
I2020811	Transfer of Ownership	5
I2020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	5
I2020813	Rent on School	5
I20209	RENT ON LAND & OTHERS - GENERAL	4
I2020901	Rent on Govt. Lands	5
I2020903	Rents and Premium on Allocation of Land	5
I2020905	Lease Rental	5
I2020913	Land Rent Temporary Right of Occupancy	5
I2020915	Ground Rate	5
I2020917	Federal Govt. Grant in lieu of Tenement Rates	5
I2020918	State Govt. Grant in lieu of Tenement Rates	5
I2020919	Rent of Plot for Farming Activities	5
I20210	REPAYMENTS - GENERAL	4
I2021001	REPAYMENT ON MOTOR CAR LOAN/VEHICLE ADVANCES	5
I2021002	REPAYMENT OF BICYCLE ADVANCES (PRINCIPAL)	5
I2021003	REPAYMENT OF MOTOR VEHICLE REFURBISHING LOAN	5
I2021004	REPAYMENT OF HOUSE REFURBISHING LOAN	5
I2021005	REFUNDS	5
I2021006	Refund of Compensation	5
I2021007	Refund of Overpayment	5
I2021008	Repayment of Furniture Loans	5
I2021009	Repayment of Loan and Advances to Parastatals	5
I2021010	Repayment of Motorcycle Loan	5
I2021011	Repayment of Housing Loan	5
I2021012	Repayment of Car Loan Political Office Holder	5
I20211	INVESTMENT INCOME	4
I2021101	Dividends Receivable	5
I2021103	OTHER INVESTMENT INCOME	5
I20212	INTEREST EARNED	4
I2021201	Interest on Car Loan/Motor Vehicle Advances	5
I2021202	Interest on Motorcycle & Bicycles Advance /Receivables	5
I2021203	Interest on Loans to other Local Governments (Receivable)	5
I2021204	Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Receivable)	5
I2021205	Interest on Staff Housing & other Loans (Receivable)	5
I2021206	Interest on Farmers Loan (Receivable)	5
I2021207	Unclaimed Deposits (As applicable)	5
I20213	RE-IMBURSEMENT GENERAL	4
I2021303	Special Allocation / Reimburse (non-FAAC)	5
I2021304	LG Share of State IGR	5
I2021305	Re-Imbursement in Respect of Pension	5
I3	AID AND GRANTS	2
I301	AID	3
I30101	DOMESTIC AIDS	4
I3010101	CURRENT DOMESTIC AIDS	5

I3010102	CAPITAL DOMESTIC AIDS	5
I30102	FOREIGN AIDS	4
I3010201	CURRENT FOREIGN AIDS	5
I3010202	CAPITAL FOREIGN AIDS	5
I302	GRANTS	3
I30201	DOMESTIC GRANTS	4
I3020101	CURRENT GRANTS FROM FGN	5
I3020102	CAPITAL GRANTS FROM FGN	5
I3020103	CURRENT GRANTS FROM STATE	5
I3020104	CAPITAL GRANTS FROM STATE	5
I3020105	CURRENT GRANTS FROM OTHER SOURCES	5
I3020106	CAPITAL GRANTS FROM OTHER SOURCES	5
I30202	FOREIGN GRANTS	4
I3020201	CURRENT FOREIGN GRANTS	5
I3020202	CAPITAL FOREIGN GRANTS	5
I4	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	2
I401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	3
I40101	TRANSFER FROM CRF TO CDF GENERAL	4
I402	OTHER CAPITAL RECEIPTS	3
I40201	OTHER CAPITAL RECEIPTS	4
I4020101	OTHER CAPITAL RECEIPTS TO CDF	5
I4020102	SALE OF FIXED ASSETS	5
I403	LOANS/ BORROWINGS RECEIPT	3
I40301	DOMESTIC LOANS/ BORROWINGS RECEIPT	4
I4030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5
I4030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	5
I4030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	5
I4030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
I40302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	4
I4030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5
I4030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	5
I4030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	5
I4030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
I404	DEBT FORGIVENESS	3
I40401	FOREIGN DEBT FORGIVENESS	4
I4040101	FOREIGN DEBT FORGIVENESS	5
I40402	DOMESTIC DEBT FORGIVENESS	4
I4040201	DOMESTIC DEBT FORGIVENESS	5
I405	GAIN ON DISPOSAL OF ASSET	3
I40501	GAIN ON DISPOSAL OF ASSET - PPE	4
I4050101	GAIN ON DISPOSAL OF ASSET - PPE	5
I40502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	4
I4050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	5
I40503	GAIN ON DISPOSAL OF ASSET - INTANGIBLE	4
I4050301	GAIN ON DISPOSAL OF ASSET -INTANGIBLE	5
I406	MINORITY INTEREST SHARE OF SURPLUS	3
I40601	MINORITY INTEREST SHARE OF SURPLUS	4
I4060101	MINORITY INTEREST SHARE OF SURPLUS	5
I407	EXTRAORDINARY ITEMS	3
I40701	EXTRAORDINARY ITEMS	4
I4070101	EXTRAORDINARY ITEMS	5
I4070102	UNSPECIFIED CAPTIAL REVENUE	5
I408	GAIN ON SWAPPED ASSETS	3
I40801	GAIN ON SWAPPED ASSETS - PPE	4
I4080101	GAIN ON SWAPPED ASSETS - PPE	5
I40802	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY	4
I4080201	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY	5
I40803	GAIN ON SWAPPED ASSETS - INTANGIBLE	4
I4080301	GAIN ON SWAPPED ASSETS - INTANGIBLE	5
I40804	GAIN ON SWAPPED ASSETS - INVENTORY	4
I4080401	GAIN ON SWAPPED ASSETS - INVENTORY	5
I409	GAIN ON SWAPPED SERVICES	3
I40901	GAIN ON SWAPPED SERVICES	4
I4090101	GAIN ON SWAPPED SERVICES RENDERED	5
I410	GAIN ON FOREIGN EXCHANGE	3
I41001	GAIN ON FOREIGN EXCHANGE	4
I4100101	GAIN ON FOREIGN EXCHANGE	5

3. FUNCTION SEGMENT CODES

Code	Description	Level
701	GENERAL PUBLIC SERVICES	1
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS,	2

	EXTERNAL AFFAIRS	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3
70112	FINANCIAL AND FISCAL AFFAIRS	3
70113	EXTERNAL AFFAIRS	3
7012	FOREIGN ECONOMIC AID	2
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	3
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	3
7013	GENERAL SERVICES	2
70131	GENERAL PERSONNEL SERVICES	3
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3
70133	OTHER GENERAL SERVICES	3
7014	BASIC RESEARCH	2
70141	BASIC RESEARCH	3
7015	R&D GENERAL PUBLIC SERVICES	2
70151	R&D GENERAL PUBLIC SERVICES	3
7016	GENERAL PUBLIC SERVICES N.E.C.	2
70161	GENERAL PUBLIC SERVICES N.E.C.	3
7017	PUBLIC DEBT TRANSACTIONS	2
70171	PUBLIC DEBT TRANSACTIONS	3
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	3
703	PUBLIC ORDER AND SAFETY	1
7031	POLICE SERVICES	2
70311	POLICE SERVICES	3
7032	FIRE PROTECTION SERVICES	2
70321	FIRE PROTECTION SERVICES	3
7033	LAW COURTS	2
70331	LAW COURTS	3
7034	PRISONS	2
70341	PRISONS	3
7035	R & D PUBLIC ORDER AND SAFETY	2
70351	R&D PUBLIC ORDER AND SAFETY	3
7036	PUBLIC ORDER AND SAFETY N.E.C.	2
70361	PUBLIC ORDER AND SAFETY N.E.C.	3
704	ECONOMIC AFFAIRS	1
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3
70412	GENERAL LABOUR AFFAIRS	3
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2
70421	AGRICULTURE	3
70422	FORESTRY	3
70423	FISHING AND HUNTING	3
7043	FUEL AND ENERGY	2
70431	COAL AND OTHER SOLID MINERAL FUEL	3
70432	PETROLEUM AND NATURAL GAS	3
70433	NUCLEAR FUEL	3
70434	OTHER FUELS	3
70435	ELECTRICITY	3
70436	NON ELECTRIC ENERGY	3
7044	MINING, MANUFACTURING, AND CONSTRUCTION	2
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	3
70442	MANUFACTURING	3
70443	CONSTRUCTION	3
7045	TRANSPORT	2
70451	ROAD TRANSPORT	3
70452	WATER TRANSPORT	3
70453	RAILWAY TRANSPORT	3
70454	AIR TRANSPORT	3
70455	PIPELINE AND OTHER TRANSPORT	3
7046	COMMUNICATION	2
70461	COMMUNICATION	3
7047	OTHER INDUSTRIES	2
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	3
70472	HOTELS AND RESTUARANTS	3
70473	TOURISM	3
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	3
7048	R & D ECONOMIC AFFAIRS	2
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	3
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	3

70483	FUEL AND ENERGY	3
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	3
70485	R & D TRANSPORT	3
70486	R & D COMMUNICATION	3
70487	R & D OTHER INDUSTRIES	3
7049	ECONOMIC AFFAIRS N.E.C	2
70491	ECONOMIC AFFAIRS N.E.C.	3
705	ENVIRONMENTAL PROTECTION	1
7051	WASTE MANAGEMENT	2
70511	WASTE MANAGEMENT	3
7052	WASTE WATER MANAGEMENT	2
70521	WASTE WATER MANAGEMENT	3
7053	POLLUTION ABATEMENT	2
70531	POLLUTION ABATEMENT	3
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	2
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3
7055	R&D ENVIRONMENTAL PROTECTION	2
70551	R & D ENVIRONMENTAL PROTECTION	3
7056	ENVIRONMENTAL PROTECTION N.E.C.	2
70561	ENVIRONMENTAL PROTECTION N.E.C.	3
706	HOUSING AND COMMUNITY AMMENITIES	1
7061	HOUSING DEVELOPMENT	2
70611	HOUSING DEVELOPMENT	3
7062	COMMUNITY DEVELOPMENT	2
70621	COMMUNITY DEVELOPMENT	3
7063	WATER SUPPLY	2
70631	WATER SUPPLY	3
7064	STREET LIGHTING	2
70641	STREET LIGHTING	3
7065	R & D HOUSING AND COMMUNITY AMMENITIES	2
70651	R & D HOUSING AND COMMUNITY AMENITIES	3
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	2
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	3
707	HEALTH	1
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	2
70711	PHARMACEUTICAL PRODUCTS	3
70712	OTHER MEDICAL PRODUCTS	3
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	3
7072	OUTPATIENT SERVICES	2
70721	GENERAL MEDICAL SERVICES	3
70722	SPECIALIZED MEDICAL SERVICES	3
70723	DENTAL SERVICES	3
70724	PARAMEDICAL SERVICES	3
7073	HOSPITAL SERVICES	2
70731	GENERAL HOSPITAL SERVICES	3
70732	SPECIALIZED HOSPITAL SERVICES	3
70733	MEDICAL AND MATERNITY CENTRE SERVICES	3
70734	NURSING AND CONVALESCENT HOME SERVICES	3
7074	PUBLIC HEALTH SERVICES	2
70741	PUBLIC HEALTH SERVICES	3
7075	R & D HEALTH	2
70751	R & D HEALTH	3
7076	HEALTH N.E.C.	2
70761	HEALTH N.E.C.	3
708	RECREATION, CULTURE AND RELIGION	1
7081	RECREATIONAL AND SPORTING SERVICES	2
70811	RECREATIONAL AND SPORTING SERVICES	3
7082	CULTURAL SERVICES	2
70821	CULTURAL SERVICES	3
7083	BROADCASTING AND PUBLISHING SERVICES	2
70831	BROADCASTING AND PUBLISHING SERVICES	3
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3
7085	R & D RECREATION, CULTURE AND RELIGION	2
70851	R & D RECREATION, CULTURE AND RELIGION	3
7086	RECREATION, CULTURE AND RELIGION N.E.C.	2
70861	RECREATION, CULTURE AND RELIGION N.E.C.	3
709	EDUCATION	1
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2
70911	PRE-PRIMARY EDUCATION	3
70912	PRIMARY EDUCATION	3

7092	SECONDARY EDUCATION	2
70921	LOWER SECONDARY EDUCATION	3
70922	UPPER-SECONDARY EDUCATION	3
7093	POSTSECONDARY NONTERTIARY EDUCATION	2
70931	POST-SECONDARY NON-TERTIARY EDUCATION	3
7094	TERTIARY EDUCATION	2
70941	FIRST STAGE OF TERTIARY EDUCATION	3
70942	SECOND STAGE OF TERTIARY EDUCATION	3
7095	EDUCATION NOT DEFINABLE BY LEVEL	2
70951	EDUCATION NOT DEFINABLE BY LEVEL	3
7096	SUBSIDIARY SERVICES TO EDUCATION	2
70961	SUBSIDIARY SERVICES TO EDUCATION	3
7097	R & D EDUCATION	2
70971	R & D EDUCATION	3
7098	EDUCATION N.E.C.	2
70981	EDUCATION N.E.C	3
710	SOCIAL PROTECTION	1
7101	SICKNESS AND DISABILITY	2
71011	SICKNESS	3
71012	DISABILITY	3
7102	OLD AGE	2
71021	OLD AGE	3
7103	SURVIVORS	2
71031	SURVIVORS	3
7104	FAMILY AND CHILDREN	2
71041	FAMILY AND CHILDREN	3
7105	UNEMPLOYMENT	2
71051	UNEMPLOYMENT	3
7106	HOUSING	2
71061	HOUSING	3
7107	SOCIAL EXCLUSION N.E.C	2
71071	SOCIAL EXCLUSION N.E.C.	3
7108	R & D SOCIAL PROTECTION	2
71081	R & D SOCIAL PROTECTION	3
7109	SOCIAL PROTECTION N.E.C.	2
71091	SOCIAL PROTECTION N.E.C.	3

4. FUND SEGMENT CODES

Code	Description	Level
01	FEDERATION ACCOUNT	1
011	FAAC DIRECT ALLOCATION	2
01101	FAAC DIRECT ALLOCATION	3
02	CONSOLIDATED REVENUE FUND	1
021	MAIN ENVELOP	2
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	3
022	CRF CHARGES	2
02201	PENSION AND GRATUITIES	3
02202	SERVICE WIDE VOTE	3
02203	CAPITAL SUPPLEMENTATION	3
02204	OTHER CRF CHARGES	3
03	CAPITAL DEVELOPMENT FUND	1
031	CDF MAIN	2
03101	CAPITAL DEVELOPMENT FUND	3
04	CONTINGENCY FUND	1
041	CONTINGENCY FUND MAIN	2
04101	CONTINGENCY FUND	3
05	DEBT RELIEF GAINS	1
051	DEBT RELIEF FUND MAIN	2
05101	DEBT RELIEF GAINS	3
06	SPECIAL AND TRUST FUNDS	1
061	SPECIAL AND TRUST FUNDS	2
06103	PETROLEUM EQUALISATION FUND	3
07	OTHER PUBIC FUNDS	1
071	OTHER PUBLIC FUNDS	2
07102	FERTILIZER REVOLVING FUND	3

07106	NIGERIAN EX-SERVICEMEN REWARD FUND	3
07107	COCOA RESEARCH INSTITUTE OF NIGERIA FUND	3
07108	FERTILIZER REVOLVING FUND	3
07109	SINKING FUND FOR JUDGEMENT DEBT FUND	3
08	AIDS AND GRANTS	1
081	MULTILATERAL AIDS AND GRANTS	2
08101	AFRICAN DEVELOPMENT BANK	3
08102	AFRICAN DEVELOPMENT FUND	3
08103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)	3
08104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE	3
08105	ECOWAS FUND	3
08106	EUROPEAN DEVELOPMENT FUND	3
08107	EUROPEAN UNION	3
08108	EUROPEAN INVESTMENT BANK	3
08109	IDA - AFRICAN FACILITY	3
08110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)	3
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3
08112	INTERNATIONAL FINANCE CORPORATION	3
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	3
08114	INTERNATIONAL MONETARY FUND	3
08115	NIGERIA TRUST FUND	3
08116	NORDIC DEVELOPMENT FUND	3
08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES	3
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	3
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	3
08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES	3
08121	WORLD BANK TRUST FUND	3
08122	WORLD FOOD PROGRAMME	3
08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)	3
08124	GLOBAL 2000	3
08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)	3
08126	MULTI-DONOR BUDGET SUPPORT	3
082	BILATERAL AIDS AND GRANTS	2
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)	3
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)	3
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID)	3
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)	3
08205	SAUDI FUND FOR DEVELOPMENT	3
083	LOCAL AIDS AND GRANTS	2
08301	DONATION BY LOCAL NGOs	3
08302	DONATION BY STATE GOVERNMENTS	3
08303	DONATION BY LOCAL GOVERNMENTS	3
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	3
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	3
08306	DONATIONS BY INDIVIDUALS	3
09	LOANS/DEBTS	1
091	MULTILATERAL LOANS/DEBTS	2
09101	AFRICAN DEVELOPMENT BANK	3
09102	AFRICAN DEVELOPMENT FUND	3
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)	3
09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE	3
09105	ECOWAS FUND	3
09106	EUROPEAN DEVELOPMENT FUND	3
09107	EUROPEAN UNION	3
09108	EUROPEAN INVESTMENT BANK	3
09109	IDA - AFRICAN FACILITY	3
09110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)	3
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3
09112	INTERNATIONAL FINANCE CORPORATION	3
09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	3
09114	INTERNATIONAL MONETARY FUND	3
09115	NIGERIA TRUST FUND	3
09116	NORDIC DEVELOPMENT FUND	3
09117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES	3
09118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	3
09119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	3
09120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES	3
09121	WORLD BANK TRUST FUND	3
09122	WORLD FOOD PROGRAMME	3

09123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)	3
09124	GLOBAL 2000	3
09125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)	3
09126	MULTI-DONOR BUDGET SUPPORT	3
092	BILATERAL LOANS/DEBTS	2
09201	BI-LATERAL LOANS	3
093	LOCAL LOANS/DEBTS	2
09301	FEDERAL GOVERNMENT	3
09302	CENTRAL BANK OF NIGERIA (CBN)	3
09303	BOND	3
09304	COMMERCIAL BANK	3
09305	OTHER BANKS	3
10	RETAINED INDEPENDENT REVENUE	1
101	RETAINED INDEPENDENT REVENUE	2
10101	RETAINED INTERNALLY GENERATED REVENUE	3
10102	PTA CONTRIBUTIONS	3
10103	SCHOOL LEVIES	3

5. PROGRAMME SEGMENT CODES

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	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
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
0503	Equity and inclusiveness in the provision of educational services
050301	Inclusive Education
050302	Special education
050303	Nomadic and migrants' education
050304	Second chance education
050305	Girls/Boys child education
050306	Emergency Response
0504	Improved quality of teaching and learning outcomes
050401	All levels of education quality assurance
050402	Instructional and learning materials
050403	Teaching and non-teaching staff capacity building
050404	Curriculum review and development

050405	Teachers' recruitment and deployment
050406	School examination and MLA
0505	Adequate infrastructure at all levels
050501	Schools' infrastructure construction and rehabilitation
050502	Furnishing
050503	Libraries and laboratories
050504	Water, sanitation and hygiene
050505	School safety
0506	Improved education information management system (EIMS)
050601	ICT equipment, software and expertise
050602	Research and development
050603	Data and data management
0510	Education Sector Expenditures Not Elsewhere Classified
051001	Education Not Elsewhere Classified
06	Housing and Urban Development
0610	Housing and Urban Development - General
061001	Housing and Urban Development - General
07	Gender
0710	Gender - General
071001	Gender - General
08	Youth
0810	Youth - General
081001	Youth - General
09	Environmental Improvement
0910	Environmental Improvement - General
091001	Environmental Improvement - General
10	Water Resources and Rural Development
1010	Water Resources and Rural Deve - General
101001	Water Resources and Rural Deve - General
11	Information Communication and Technology
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
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

6. LOCATION SEGMENT CODES

Code	Description	Level
3	North West	1
321	Kebbi State	1
3211	Zone I - Kebbi North	2
321102	Arewa	3
32110201	Biu	4
32110202	Chibike	4
32110203	Daura/sakkwabe/jarkuka	4
32110204	Falde	4
32110205	Feske/jaffeji	4
32110206	Gorun Dikko	4
32110207	Gumumdai/rafin Tsaka	4
32110208	Kangiwa	4
32110209	Laima/jantullu	4
32110210	Sarka/dantsoho	4
32110211	Yeldu	4
32110297	LG Wide - Arewa LG	4
32110298	Outside Arewa LG	4
32110299	Outside State - Arewa LG	4
321103	Argungu	3
32110301	Alwasa/gotomo	4
32110302	Dikko	4
32110303	Felande	4
32110304	Galadima	4
32110305	Gulma	4
32110306	Gwazange/kisawa/u Gyaga	4
32110307	Kokani North	4
32110308	Kokani South	4
32110309	Lailaba	4
32110310	Sauwa/kaurar Sani	4
32110311	Tungar Zazzagawa/rumbuki/sarkawa	4
32110397	LG Wide - Argungu LG	4
32110398	Outside Argungu LG	4
32110399	Outside State - Argungu LG	4
321104	Augie	3
32110401	Augie North	4
32110402	Augie South	4
32110403	Bagaye/mera	4
32110404	Bayawa North	4
32110405	Bayawa South	4
32110406	Birnin Tudu/gudale	4
32110407	Bubuce	4
32110408	Dundaye/kwaido/zagi/illela	4
32110409	Tiggi/awade	4
32110410	Yola	4
32110497	LG Wide - Augie LG	4
32110498	Outside Augie LG	4
32110499	Outside State - Augie LG	4
321105	Bagudo	3
32110501	Bagudo/tuga	4
32110502	Bahindi/boki-doma	4
32110503	Bani/tsamiya/kali	4
32110504	Illo/sabon/gari/yantau	4
32110505	Kaoje/gwamba	4
32110506	Kende/kurgu	4
32110507	Lafagu/gante	4
32110508	Lolo/giris	4
32110509	Matsinka/geza	4
32110510	Sharabi/kwanguwai	4
32110511	Zagga/kwasara	4
32110597	LG Wide - Bagudo LG	4
32110598	Outside Bagudo LG	4
32110599	Outside State - Bagudo LG	4
321108	Dandi	3
32110801	Bani Zumbu	4
32110802	Buma	4
32110803	Dolekaina	4
32110804	Fana	4
32110805	Geza	4

32110806	Kamba / Kamba	4
32110807	Kwakkwaba	4
32110808	Kyangakwai	4
32110809	Maigwaza	4
32110810	Maihausawa	4
32110811	Shiko	4
32110897	LG Wide - Dandi LG	4
32110898	Outside Dandi LG	4
32110899	Outside State - Dandi LG	4
321119	Suru	3
32111901	Aljannare	4
32111902	Bakuwai	4
32111903	Bandan	4
32111904	Barbarejo	4
32111905	Dakingari	4
32111906	Daniya/shema	4
32111907	Dendane	4
32111908	Ginga	4
32111909	Giro	4
32111910	Kwaifa	4
32111911	Suru	4
32111997	LG Wide - Suru LG	4
32111998	Outside Suru LG	4
32111999	Outside State - Suru LG	4
3212	Zone 2 - Kebbi Central	2
321201	Aliero	3
32120101	Aliero Dangaladima I	4
32120102	Aliero Dangaladima II	4
32120103	Aliero S/fada I	4
32120104	Aliero S/fada II	4
32120105	Danwarai	4
32120106	Jiga Birni	4
32120107	Jiga Makera	4
32120108	Kashin Zama	4
32120109	Rafin Bauna	4
32120110	Sabiyal	4
32120197	LG Wide - Aliero LG	4
32120198	Outside Aliero LG	4
32120199	Outside State - Aliero LG	4
321206	Birnin Kebbi	3
32120601	Ambursa	4
32120602	Birnin Kebbi Dangaladima	4
32120603	Birnin Kebbi Mafara	4
32120604	Gawasu	4
32120605	Godongaji	4
32120606	Gulumbe	4
32120607	Kardi/yamama	4
32120608	Kola /tarasa	4
32120609	Laga	4
32120610	Makera	4
32120611	Maurida /karyo/ung. Mijin-nana	4
32120612	Nassarawa - I	4
32120613	Nassarawa li	4
32120614	Ujariyo	4
32120615	Zauro	4
32120697	LG Wide - Birnin Kebbi LG	4
32120698	Outside Birnin Kebbi LG	4
32120699	Outside State - Birnin Kebbi LG	4
321207	Bunza	3
32120701	Bunza Dangaladima	4
32120702	Bunza Marafa	4
32120703	Gwade	4
32120704	Maidahini	4
32120705	Raha	4
32120706	Sabon Birni	4
32120707	Salwai	4
32120708	Tilli/hilema	4
32120709	Tunga	4
32120710	Zogrima	4
32120797	LG Wide - Banza LG	4
32120798	Outside Banza LG	4

32120799	Outside State - Banza LG	4
321211	Gwandu	3
32121101	Cheberu/bada	4
32121102	Dalijan	4
32121103	Dodoru	4
32121104	Gulmare	4
32121105	Gwandu Marafa	4
32121106	Gwandu Sarkin Fawa	4
32121107	Kambaza	4
32121108	Malisa	4
32121109	Maruda	4
32121110	Masama Kwasgara	4
32121197	LG Wide - Gwandu LG	4
32121198	Outside Gwandu LG	4
32121199	Outside State - Gwandu LG	4
321212	Jega	3
32121201	Alelu/gehuru	4
32121202	Dangamaji	4
32121203	Dunbegu/bausara	4
32121204	Gindi/nassarawa/kyarmi/galbi	4
32121205	Jandutsi/birnin Malam	4
32121206	Jega Firchin	4
32121207	Jega Kokani	4
32121208	Jega Magaji 'a'	4
32121209	Jega Magaji 'b'	4
32121210	Katanga/fagada	4
32121211	Kimba	4
32121297	LG Wide - Jega LG	4
32121298	Outside Jega LG	4
32121299	Outside State - Jega LG	4
321213	Kalgo	3
32121301	Badariya/magarza	4
32121302	Dangoma/gayi	4
32121303	Diggi	4
32121304	Etene	4
32121305	Kalgo	4
32121306	Kuka	4
32121307	Mutubari	4
32121308	Nayilwa	4
32121309	Wurogauro	4
32121310	Zuguru	4
32121397	LG Wide - Kalgo LG	4
32121398	Outside Kalgo LG	4
32121399	Outside State - Kalgo LG	4
321214	Koko/Besse	3
32121401	Besse	4
32121402	Dada/alelu	4
32121403	Dutsin Mari/dulmeru	4
32121404	Illela/s/gari	4
32121405	Jadadi	4
32121406	Koko Fircin	4
32121407	Koko Magaji	4
32121408	Lani/manyar/tafukka/shiba	4
32121409	Madacci/firini	4
32121410	Maikwari/ Karamar/ Damba/ Bakoshi	4
32121411	Takware	4
32121412	Zariya Kalakala/amiru	4
32121497	LG Wide - Koko/Besse LG	4
32121498	Outside Koko/Besse LG	4
32121499	Outside State - Koko/Besse LG	4
321215	Maiyama	3
32121501	Andarai/ Kurunkwu/ Zongun Liba	4
32121502	Giwa Tazo/zara	4
32121503	Gumbin Kure	4
32121504	Karaye/dogondaji	4
32121505	Kawara/s/sara/yarkamba	4
32121506	Kuben Rigidiga	4
32121507	Liba/danwa/kuka Kogo	4
32121508	Maiyama	4
32121509	Mungadi/botoro	4
32121510	Sambawa/mayalo	4

32121597	LG Wide - Maiyama LG	4
32121598	Outside Maiyama LG	4
32121599	Outside State - Maiyama LG	4
3213	Zone 3 - Kebbi South	2
321309	Wasagu/Danko	3
32130901	Ayu	4
32130902	Bena	4
32130903	Dan Umaru/mairairai	4
32130904	Danko/maga	4
32130905	Gwanfi/kele	4
32130906	Kanya	4
32130907	Kyabu/kandu	4
32130908	Ribah/machika	4
32130909	Waje	4
32130910	Wasagu	4
32130911	Yalmo/shindi	4
32130997	LG Wide - Wasagu/Danko LG	4
32130998	Outside Wasagu/Danko LG	4
32130999	Outside State - Wasagu/Danko LG	4
321310	Fakai	3
32131001	Bajida	4
32131002	Bangu/garinisa	4
32131003	Birnin Tudu	4
32131004	Fakai/Kuka zussun	4
32131005	Gulbin Kuka/majjarhula	4
32131006	Inga(bulu) Maikende	4
32131007	Kangi	4
32131008	Mahuta	4
32131009	Marafa	4
32131010	Penin Amana/penin Gaba	4
32131097	LG Wide - Fakai LG	4
32131098	Outside Fakai LG	4
32131099	Outside State - Fakai LG	4
321316	Ngaski	3
32131601	Birnin Yauri	4
32131602	Gafara Machupa	4
32131603	Garin Baka/makerin	4
32131604	Kambuwa/danmaraya	4
32131605	Kwakwaran	4
32131606	Libata/kwanga	4
32131607	Makawa/Uleira	4
32131608	Ngaski	4
32131609	Utono/hoge	4
32131610	Wara	4
32131697	LG Wide - Ngaski LG	4
32131698	Outside Ngaski LG	4
32131699	Outside State - Ngaski LG	4
321317	Sakaba	3
32131701	Adai	4
32131702	Dankolo	4
32131703	Doka/berre	4
32131704	Fada	4
32131705	Gelwasa	4
32131706	Janbirni	4
32131707	Makuku	4
32131708	Maza/maza	4
32131709	Sakaba	4
32131710	Tudun Kuka	4
32131797	LG Wide - Sakaba LG	4
32131798	Outside Sakaba LG	4
32131799	Outside State - Sakaba LG	4
321318	Shanga	3
32131801	Atuwo	4
32131802	Binuwa/gebe/bunkuji	4
32131803	Dugu Tsoho/dugu Raha	4
32131804	Kawara/ingu/sargo	4
32131805	Rafin Kirya/tefki Tara	4
32131806	Sawashi	4
32131807	Shanga	4
32131808	Sokage/golongo/hundeji	4
32131809	Takware Kadi	4

32131810	Yarbesse	4
32131897	LG Wide - Shanga LG	4
32131898	Outside Shanga LG	4
32131899	Outside State - Shanga LG	4
321320	Yauri	3
32132001	Chulu/koma	4
32132002	Gungun Sarki	4
32132003	Jijima	4
32132004	Tondi	4
32132005	Yelwa Central	4
32132006	Yelwa East	4
32132007	Yelwa North	4
32132008	Yelwa South	4
32132009	Yelwa West	4
32132010	Zamare	4
32132097	LG Wide - Yauri LG	4
32132098	Outside Yauri LG	4
32132099	Outside State - Yauri LG	4
321321	Zuru	3
32132101	Bedi	4
32132102	Ciroman Dabai	4
32132103	Isgogo /dago	4
32132104	Manga/ushe	4
32132105	Rafin Zuru	4
32132106	Rikoto	4
32132107	Rumu/daben/semi	4
32132108	Senchi	4
32132109	Tadurga	4
32132110	Zodi	4
32132197	LG Wide - Zuru LG	4
32132198	Outside Zuru LG	4
32132199	Outside State - Zuru LG	4