



# KOGI STATE GOVERNMENT OF NIGERIA

## OFFICE OF THE ACCOUNTANT GENERAL

**KSG/TRY/1/VOL.III/043**

**2nd January 2025**

**The Hon. Commissioner**  
Ministry for Local Government and Chieftaincy Affairs

**Attention: The Chairmen,**  
All Local Government Areas (LGAs) in Kogi State

### **CIRCULAR ON ADOPTION AND IMPLEMENTATION OF THE UPDATED DOMESTICATED NATIONAL CHART OF ACCOUNTS**

As part of the state government's efforts to enhance transparency, accountability, and fiscal discipline in public financial management, we have updated the National Chart of Accounts (NCOA) to reflect the unique needs and requirements of our state.

In line with the state government's policy on fiscal transparency and accountability, all Local Government Areas (LGAs) in the state are hereby directed to immediately commence the use of the updated domesticated National Chart of Accounts for all financial transactions, effective January 2025.

#### **KEY REQUIREMENTS:**

1. Immediate Adoption: All LGAs must adopt the updated NCOA with immediate effect.
2. Financial Reporting: All financial reports, including budget performance reports, must be prepared using the updated NCOA.
3. Accounting and Budgeting: All accounting and budgeting processes must be aligned with the updated NCOA.
4. Training and Capacity Building: All LGAs must ensure that their staff undergo training and capacity building on the use of the updated NCOA and the Budget Manual.

#### **IMPLEMENTATION AND MONITORING:**

The Ministry of Local Government and Chieftaincy Affairs will monitor the implementation of the updated NCOA in all LGAs. Any LGA found not to be following this directive will be sanctioned accordingly.

For further clarification or guidance, please contact the Office of the State Accountant-General and the State Budget Office.

Please acknowledge receipt of this circular and indicate your acceptance to implement the updated NCOA by signing and returning a copy of this circular to the Office of the State Accountant-General.

  
**Haj. Dr. Habibat O Tijjani FCNA,**  
The State Accountant-General.