



KOGI STATE LOCAL GOVERNMENT BUDGET MANUAL



MARCH 2025



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Foreword

It is with great pleasure that I present the Local Government Area (LGA) Budget Manual, a comprehensive guide designed to streamline budgeting and financial management processes at the local government level.

Purpose and Objectives

The LGA Budget Manual is a critical tool aimed at promoting transparency, accountability, and good governance in the management of public resources. Its primary objective is to provide a standardized framework for budget preparation, implementation, and monitoring, ensuring that our local governments are equipped to deliver effective services to the people.

Key Features

This manual provides detailed guidelines on:

- Budget preparation and submission
- Revenue and expenditure management
- Procurement and contract management
- Financial reporting and auditing
- Budget monitoring and evaluation

Benefits

The LGA Budget Manual will serve as a vital resource for local government officials, enabling them to:

- Improve budgeting and financial management practices
- Enhance transparency and accountability
- Strengthen internal controls and reduce corruption
- Deliver better services to the community

Barr. Salami Momodu Ozigi-Deedat
Hon. Commissioner for Local Government Affairs



Acknowledgement

I would like to express my appreciation to the team that worked tirelessly to develop this manual. I am confident that it will become an indispensable tool for our local governments, helping us to achieve our vision of providing effective and efficient services to the people.

Recommendation

I highly recommend this manual to all local government officials, stakeholders, and partners. Together, let us work towards promoting good governance, transparency, and accountability in our local governments.

Hon. Tosun Olokun
ALGON CHAIRMAN



1.0 Introduction to the Budget Manual

1.1 The Definition of the Budget

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

The need for a Local Government Council (LGC) budget is an express requirement of the Kogi State Local Government Law 2020. Section 86 (1) of the Local Government Law provides that "The Chairman shall cause to be prepared and laid before the Legislative arm of the Local Government at any time before the commencement of the financial year, estimates of revenues and expenditure of the Local Government Area for the following year.

Subsection 2 provides that the LGC budget shall

- reflect the priorities and needs of the locality as contained in the Local Government development plan;
- balance income and expenditure by way of an annual financial estimate of revenue and expenditure;
- be prepared in accordance with procedures prescribed by law; and
- be pasted on the notice board of a Local Government after its approval by the Legislative arm of the Local Government and during the whole of the financial year to which it applies.

1.2 Purpose of this Budget Manual

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

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

- 1999 Constitution of the Federal Republic of Nigeria (as amended);

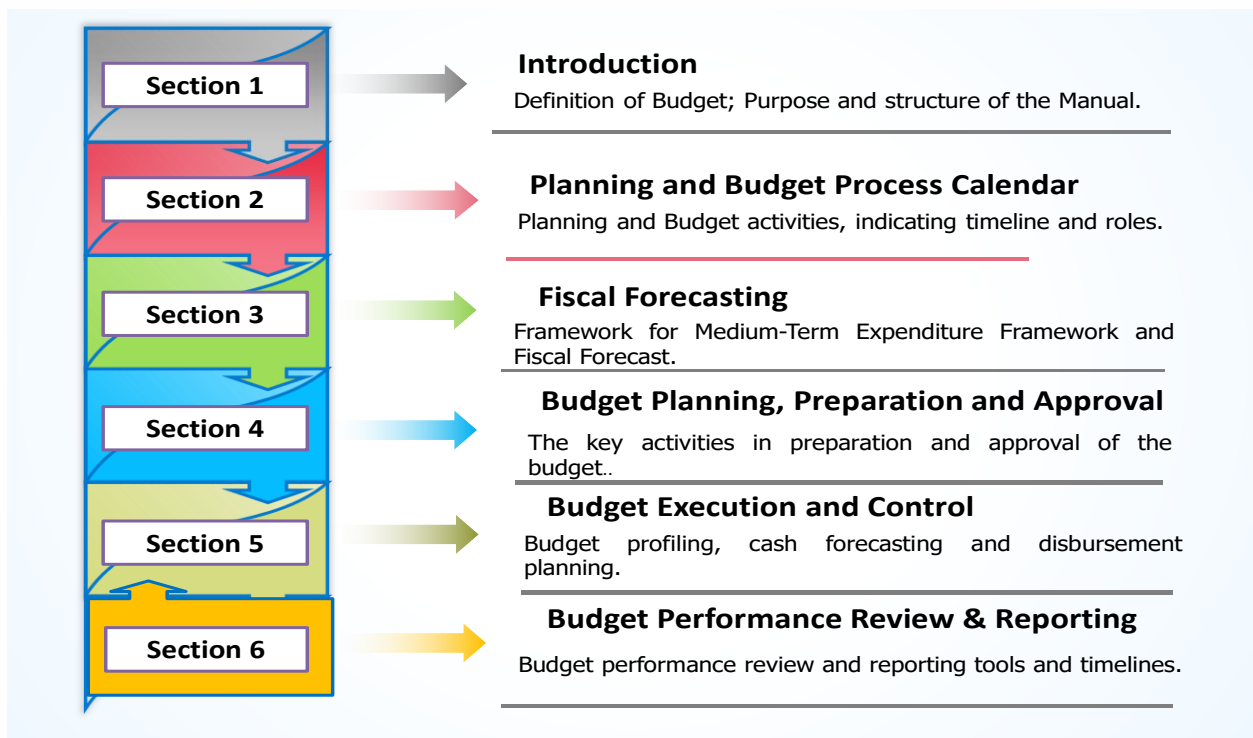


- Kogi State Local Government Law 2020,
- Kogi State Fiscal Responsibility Law, 2012
- Kogi State Public Finances Management Law 2015
- Kogi State Procurement Law (2020)
- Kogi State Revenue Administration Law, 2013
- Kogi State Audit Law 2021
- Local Government Financial Memorandum, and
- Local Government Budget Classification Codes and Chart of Accounts.

1.3 Structure of the Budget Manual

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

Figure 1: Structure of the Manual



2.0 Planning and Budget Process Calendar

There are various activities to be performed in each stage of the annual budget process. Each activity must be performed by an entity within a fixed timeline for the appropriation bill to be approved by the LGC Legislative Council before the start of the fiscal year. The budget calendar states the stages and/or activities, the responsible entity or entities, and the timeline (i.e. period for performing each activity).



The Local Government calendar for planning and preparation of the annual budget is presented below:

Table 1: Budget Calendar

S/N	Stages	Dates	Responsibility
1.0	Preparation of Local Government Medium Fiscal Framework		
1.1	Setting up of Local Government Council (LGC) Budget Committee	May	Local Government Chairman
1.2	Consolidation of LGC budget performance and outturn for the preceding 5 years, first and second quarter current year, and 3-year projected revenue from internal sources.	May	LGC Budget Committee
1.3	Preparation of LGC Medium Term Fiscal Framework and accompanying policy Statement	June	State Ministry of Finance, Budget and Economic Planning, in collaboration with the Ministry for Local Government and LGC Budget Committees
1.4	Medium-Term Fiscal Framework Stakeholders Session	June	Kogi State Ministry of Finance, Budget and Economic Planning collaboration with the Ministry for Local Government
2.0	Budget Preparation and Approval		
2.1	Issuance of Budget Call Circular	July	Ministry for Local Government, in consultation with the Ministry of Finance, Budget and Economic Planning
2.2	Town Hall Meeting on Budget Policy Thrust and Stakeholders' Input on Projects/Activities	July -August	LGC Chairmen and LGC Budget Committee
2.3	Preparation of Budget Proposals by Departments	July – August	LGC Departments, Units and Offices
2.4	Budget Defence and Bilateral Discussions	September	LGC Planning, Research and Statistics Office and LGC Budget Committee
2.5	Consolidation of Local Government Budget	September	LGC Planning, Research, and Statistics Office
2.6	Review of Local Government Budget Estimates by Local Government Executive	September	LGC Executive
2.7	Submission of Draft LGC Budget to Ministry of Local Government	September	LGC Executive



2.8	Bilateral Meetings with LGCs to review draft estimates	September - October	Ministry of Local Government, in collaboration with the Ministry of Finance, Budget and Economic Planning and the LGC Executive
2.10	Updating of LGC draft Budget	October	LGC Budget Committee and LGC Executive
2.11	Presentation of the draft Budget to the Local Government Legislative Council	October	LGC Chairman
2.12	Review and Approval of LGC Budget	October - December	LGC Legislative Council
2.12	Forward Approved LGC Budget to the Ministry of Local Government	December	LGC Chairman
2.13	Publication of LGC Budget	December	Local Government Budget Committee
3.0	Budget Performance Review and Reporting		
3.1	Produce first, second, third, and fourth quarter budget implementation reports	April, July, October, and January	LGC Planning, Research, and Statistics Department
3.2	Issue consolidated first, second, third and fourth quarter budget implementation reports	April, July, October, and January	Ministry of Local Governments
3.3	Public dissemination of quarterly and consolidated annual budget implementation reports		Ministry of Local Governments



3.0 Fiscal Forecasting

3.1 Overview

Fiscal Forecasting is the process of estimating aggregate LGC resources within a Medium-Term Fiscal Framework (MTFF). This is through an assessment of prior fiscal and economic performance (i.e. a backward-looking piece of analysis providing context for the future-looking fiscal and budget framework) and developing realistic macro-fiscal projections of total resources, both from federation accounts and the State's internal revenue, and LGC internal revenue.

The estimated LGC overall resources (from all sources over a medium-term timeframe - for example, 3 years) will be used to provide an aggregate resource constraint to guide the planning process, i.e. provide envelopes for the LGC to prepare a realistic annual budget.

3.2 Revenue Sources for Local Government Councils

There are two major sources of revenue to LGC – internal and external.

3.2.1 Internal Sources of Revenue

The 1999 Nigerian constitution made provisions for LGC to collect revenue from the following internal sources:

- Rates - which include property rates, tenement rates, education rates and street lighting, shops and kiosks rates;
- Taxes and levies such as market taxes and levies, excluding any market where state finance is involved;
- Fines and fees, which include court fines and fees, motor park fees, forest fees, public advertisement fees, market fees, wheelbarrow and cart fees, other than a mechanically propelled truck;
- Regulated premises fees, registration of births and deaths and licensing fees, permits and fines charged by Customary Courts;
- On and off Liquor License fees, Slaughter slab fees, Marriage, birth and death registration fees;
- Radio and Television licenses; and
- Miscellaneous sources such as rent on council estates, royalties, interest on investment and proceeds from commercial activities.



3.2.2 External Sources of Revenue

The three main external sources of revenue are:

- Share of revenues that are collected nationally – Statutory Allocation, Value Added Tax (VAT), Other Federation account ad hoc distributions;
- Share of State's Internally Generated Revenue (IGR); and
- Aids and Grants to LGC.

3.3 Forecasting Federation Account Transfers, State IGR Share, and Internal Revenue

As noted in Section 3.2, the largest source of revenue for LGC is the transfers from the Federation Account and LGC's share of State Internally Generated Revenue (IGR).

The State Government will produce a Medium-Term Expenditure Framework document whose content includes a detailed Medium-Term Fiscal Framework (MTFF) – a three-year projection of aggregate revenues and expenditures based on a set of macro-economic and crude oil assumptions. This includes estimates for Statutory Allocation, VAT, other federation account transfers and IGR for the state.

The forecasting technique used for both Statutory Allocation, VAT and other Federation Account distributions in the State MTEF document estimates gross revenue accruals to the Federation Account (Mineral Revenues, Companies Income Tax and Customs and Excise for Statutory Allocation, and VAT) and then uses the sharing ratios (vertical and horizontal) to estimate the share to Kogi State. The same model can be used to estimate the shares to each of the 21 LGCs in Kogi State.

State IGR is also forecast for three years in the State MTEF document. As with the federation account transfers, the IGR will be forecast by the Kogi State Government, and the percentage due the 21 LGCs will be calculated.

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

3.4 State and LGCs Consultation on MTEF

Before finalising the Medium Term Fiscal Framework, the Ministry of Local Government and the Ministry of Finance, Budget and Economic Planning will hold a session with the Chairmen, Treasurers of the LGC, and the LGC Budget



Committee to explain macroeconomic indicators, benchmarks, and assumptions used in preparing the LGC Medium Term Fiscal Framework. The State Government will also use the session to obtain specific LGC information and socio-economic data (including data on internal revenue generation efforts and strategic priorities of the LGC) that will be useful in setting the Statewide overarching goals/objectives, and priorities that will guide the LGC's annual budget.

3.5 Approval of LGC Medium Term Fiscal Framework and Accompanying Policy Statement

The Ministry of Finance, Budget and Economic Planning will complete the LGC Medium Term Fiscal Framework (MTFF) and Budget Policy Statement (indicating the State objectives, priorities and budget policy thrust) to guide the State and LGC annual budget. The MTFF and Policy Statement, as well as other documents, will be reviewed and approved by the State Executive Council. The Commissioner of the Ministry will transmit the documents to the State House of Assembly for review and approval

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

The Ministry of Local Government will transmit the LGC Medium Term Fiscal Framework and the accompanying Policy Statement to each LGC for preparation of the annual budget in the form of a Budget Call Circular (BCC). The BCC will, in addition to the MTFF and Policy Statement, contain detailed guidelines, templates and timelines for the budget preparation.



4.0 Budget Planning, Preparation, and Approval

4.1 Overview of Key Activities in the Annual Budget Process

Effective planning is essential for the timely preparation and approval of the annual budget. The key budget planning, preparation, and approval activities are as follows:

- Formation of LGC Budget Committee;
- Issuance of Annual Budget Call Circular;
- Embarking on budget consultative sessions;
- Preparation of budget estimates;
- Review and approval of the budget.

4.2 Local Government Budget Committee

The Chairman of LGC will constitute a Planning and Budget Committee. The recommended functions and composition of the Planning and Budget committee are:

Table 2: Composition and Functions of LG Planning and Budget Committee

Composition	Budgeting Functions
<ul style="list-style-type: none"> i. Director Local Government (DLG) ii. Treasurer iii. HOD Budget/Planning iv. HOD Works v. HOD Agric vi. Supervisory Councillor on Budget 	<ul style="list-style-type: none"> • Ensure adequate implementation and adherence to the budget calendar and early preparation of the budget. • Review budget performance and outturns. • Forecast 3-year LGC revenue from internal sources; • Coordinate preparation of LGC Budget from the LGC Medium Term Fiscal Framework and accompanying policy Statement. • Coordinate Budget Consultative Sessions.

The Committee should hold regular meetings for planning, preparation and review of the LGC annual budget.



4.3 Budget Consultation Sessions

The LGC should embark on several levels of consultation in the process of planning, preparation, and approval of the budget. Such consultations should include the following:

Figure 2: Budget Consultation Process



4.4 Local Government Chart of Accounts and Budget Preparation Template

4.4.1 Local Government Budget Classification Codes and Chart of Accounts

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

The Kogi State Local Government COA is consistent with the National Chart of Accounts (NCOA). The various COAs of federal, state, and local government councils were harmonized in 2012 to the NCOA, which is in line with international best practices. The NCOA comprises the coding of items used for classification, budgeting, accounting, and reporting within the financial year. Therefore, the Kogi State Local Government COA serves to facilitate and systematise the recording of all transactions and is linked to General Purpose Financial Statements (GPFS).

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

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



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

Table 3: Structure of the National Chart of Account

S/No	Segment	No of Digits	Description
1	Administrative	12	Entity Responsible/Cost or Revenue Centre/Who? e.g. Department of Health
2	Economic	8	What Transaction? e.g. Expenditure on Local Travel & Transport
3	Functional	5	Purpose? e.g. General Medical Services
4	Programme	14	Why? e.g. Primary Health Care
5	Fund	5	Source/Financed by? Main Envelope- CRF, Domestic Aid & Grants
6	Geo Codes	8	Where? (Location of Benefit of Transaction) e.g. Adavi LGA, Kogi State
TOTAL		52	

4.4.2 LGC MS Excel Budget Preparation Template

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

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

Table 4: Structure of Budget Preparation Template

Worksheet	Input / Output	Description
0. Calibration	Input	This section contains the options for choosing the State or local Government, budget year (the year for which the budget is being prepared), the period for current year budget performance, and budget status. Also requires identification of the code for LG Receipt of Share of State IGR.



X. Checks	Output	Check the integrity of the coding to ensure the summations across all reports are consistent and that there is no missing coding in the data worksheets (blue worksheet tabs as described below)
1. Rec Revenue	Input	Provides columns to paste the revenue proposals from all departments. A total of 500 rows for capturing all Departments submissions. Requires administrative, economic and fund segment coding.
2. Personnel	Input	Provides columns to paste the personnel proposals from all departments. A total of 500 rows for capturing all department submissions. Requires administrative, economic, function and fund segment coding.
3. Overhead	Input	Provides columns to paste the overhead (all non-personnel recurrent expenditure) proposals from departments. A total of 2,000 rows for capturing all Departments submissions. Requires administrative, economic, function and fund segment coding.
4. Capital	Input	Provides columns to paste the Capital Expenditure proposals from departments. A total of 500 rows for capturing all Departments submissions. Requires administrative, economic, function and fund segment coding.
5. Capital Receipts	Input	Provides columns to paste the Capital Receipts proposals from departments. A total of 500 rows for capturing all Departments submissions. Requires administrative, economic and fund segment coding.



<p>A-C (various, 20 worksheets in total)</p>	<p>Output</p>	<p>The template outputs the following Budget reports:</p> <p>A.0i – Budget Summary Tables</p> <p>A.0ii – Budget Summary Graphs</p> <p>A.1 – Budget Overview (Revenue and Expenditure)</p> <p>A.2 – Summary of Expenditure by MDA split into Personnel, Overhead and Capital</p> <p>B.0 – Total Revenue by Administrative Classification</p> <p>B.1 – Revenue by Economic Classification</p> <p>B.2 – Total Revenue by Fund</p> <p>B.3 – Capital Receipts by Item</p> <p>C.0 (and C.0i, ii, and iii) – Expenditure by Administrative Classification (total, then separately for Personnel, Overhead and Capital)</p> <p>C.1 – Expenditure by Economic Classification</p> <p>C.2 (and C.2i, ii, and iii) - Expenditure by Function Classification (total, then separately for Personnel, Overhead and Capital)</p> <p>C.3 (and C.3i, ii, and iii) - Expenditure by Location Classification (total, then separately for Personnel, Overhead and Capital)</p> <p>C.5 – Capital Expenditure by Project</p>
<p>.c (6 worksheets)</p>	<p>Input</p>	<p>These worksheets are for entering the Kogi State Local Governments Chart of Accounts (code and description) for all segments bar the programme segment. Note economic codes</p>



		are entered separately for Revenue (Account Class 1) and Expenditure (Account Class 2)
Hidden Worksheets		
Various	Processing	Worksheets that generate the drop-down lists for the coding in worksheets 1-5.

4.5 Preparation of Budget Estimates

The preparation of budget estimates should involve the following activities:

- a. Preparation of budget proposals by departments of the LGC:** On receipt of the annual budget call circular, the various departments should prepare their detailed proposals in the MS Excel Local Government Budget Preparation Template. The departments should base their proposals on identified priorities, properly integrate capital and recurrent expenditure, and apply the appropriate budget classification and codes in their submissions. The detailed budget proposals of the various departments should be submitted to the BPRS within the timeline in the budget calendar.
- b. Integration of annual proposals:** The new capital projects proposed for the next fiscal year would have recurrent expenditure implications. These additional recurrent costs should be added to the personnel and overhead estimates. To fully integrate the annual budget estimates, additional recurrent costs arising from new capital investments should be included in the budget proposals.
- c. Bilateral discussions:** After the receipt of budget proposals from departments, the BPRS should arrange for the Budget Committee to carry out joint bilateral discussions to negotiate the proposals submitted. The Budget Committee should review the proposals with the various departments and/or budgetary units and ensure the following:
 - Consistency with approved completion guidelines;
 - Compliance with input spending limits;
 - Compliance of the personnel and overhead costs with the overall recurrent expenditure policy of the LGC;
 - Consistency of proposed strategy, projects and programmes with the Budget policy thrust and priorities;



- Consistency of the budget proposals with the respective Local Government Medium Term Development Plans;
 - Adequacy of the costing mechanism of proposed projects and programmes; and
 - Departmental budget proposals are within the stipulated budget ceilings.
- d.** Consolidation of the draft budget: After the bilateral sessions, the budget proposals from the various departments and/or budgetary units should be aggregated and consolidated into the MS Excel Local Government Budget Preparation Template as the budget estimates of the LGC. Necessary adjustments and amendments should be made based on the observations of the bilateral sessions. The concluded budget estimates of the next fiscal year should be presented to the LGC Executive for review.

4.6 Review and Approval Processes

Below are the activities that should be undertaken for the review and approval of the LGC budget

- a.** The LGC Executive should review the budget proposal and ensure that it reflects the approved Budget Policy Statement. In addition, issues and interests identified from consultation and engagement with the legislature of the LGC, as well as the citizens, should be used to make necessary adjustments and amendments to the budget proposals. On the conclusion of this process, the budget proposals should be endorsed by the LGC Executive
- b.** The Chairman shall submit the LGC Budget to the Ministry of Local Government. The Ministry of Local Government, in collaboration with the Ministry of Finance, Budget and Economic Planning, should arrange for bilateral meetings with LGCs to review the LGC budgets to ensure that they are consistent with State strategic objectives and priorities, as well as adherence to the budget size and guidelines in the Budget Call circular.
- c.** Thereafter, the LGC Chairman should formally present the draft budget to the LGC Legislative Council.
- d.** After receiving the budget proposals, the LGC Legislative Council should review and approve the budget. The legislature may carry out public hearings and discussions with departments of the LGC during its review process.



- e. On approval by the LGC Legislative Council, the approved budget will be forwarded to the Chairman, who will forward the approved budget to the Ministry of Local Governments.
- f. Thereafter, the approved budgets should be printed, published, and circulated to the LGCs. Copies of the approved budgets of LGCs should also be made accessible to CSOs and the general public. The approved budget should also be posted on the websites of the LGCs.

5.0 Budget Execution and Control

5.1 Request for Work Plan

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

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

5.2 Revenue, Expenditure, and Cash Plan

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

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

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

- Name of entity;
- Entity code;



- Sources of revenue as well as approved estimates and code; and
- Monthly collection from each source.

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

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

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

5.3 Authority to Incur Expenditure

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

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

5.4 Vote Expenditure Book Management

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

At the end of each month, each vote account must be ruled off and the totals of expenditure, outstanding liabilities, and balance of fund available carried forward



to the next month. The DVEA book should be reconciled with the daily abstracts and subsidiary ledgers kept in the Treasury. The Treasurer should fix a date for each officer controlling a vote to submit his DVEA book to the Department of Finance and Supply for monthly reconciliation. The Treasurer shall report to the LGC Executive every month on the following:

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

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

5.5 Payment Procedures

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

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

As required by the Financial Memoranda, every payment voucher and its supporting documents should be subjected to pre-payment audit carried out by



the Internal Auditor, before payment is made. The pre-payment audit is to ensure that:

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

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

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

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



6.0 Budget Performance Review, Monitoring and Evaluation

6.1 Overview of Budget Performance Review, Monitoring and Evaluation

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

6.2 Budget Performance Reporting

6.2.1 Purpose of Budget Performance Reporting

The purpose of budget performance reporting is to ascertain the actual performance numbers achieved for revenue and expenditure at the end of every month, quarter, or financial year. In other words, a budget performance report is designed to compare how close the budgeted revenue and expenditure were to the actual performance.

6.2.2 Quarterly Budget Performance Reports

Each Local Government Council will produce a quarterly budget performance report within four weeks of the end of the quarter. The budget performance report will include variances, reasons for the major variances, and measures to be taken to maintain and/or ensure that the budget is implemented as intended. The quarterly budget performance report will be forwarded to the Ministry of Local Government for review and publication.

6.2.3 Annual Budget Performance Report

Each Local Government Council should also produce an annual budget performance report within four weeks of the end of the financial year. The annual budget performance report will show how much the approved budget was consistent with the implemented budget; how much the objectives of the budget were realized; and lessons learned.

The Local Government Council will, as a minimum, produce full-year function statistical reports as part of the economic and administrative segments' performance reports.

6.3 Budget Performance Monitoring and Reporting

6.3.1 Objectives of Budget Performance Monitoring

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

- Is the budget being implemented as intended?
- Are the right resources acquired at the lowest cost? (measure of input – Economy and value for money)



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

6.3.2 Performance Monitoring Tools

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

Revenue and Expenditure Variance Analysis – This examines the extent to which budgeted revenue and expenditure compared to the actual revenue and expenditure. This analysis is important to discover negative or positive variances at the earliest possible time for quick and effective corrective measures and actions to be taken to ensure effective and focused implementation of the budget. When detected in time, a negative variance will allow the LGC to either cut back on expenditure or source for additional funding, while a positive variance can allow the LGC to plan for additional capital expenditure or investment for future benefit.

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

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

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



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

6.3.4 Non-state Actors Monitoring of Allocation, Use and Accountability

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

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

- Civil Society Organisations (CSOs);
- Representatives of Community Development Associations (CDAs);
- Opinion Leaders of the communities that make up the LGC;
- Women's groups/Organizations;
- Traditional and Religious Leaders;
- Youth Leaders;
- Vulnerable groups (e.g. minority ethnic groups, IDPs, the elderly, etc.); and
- The news media.

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

- budget proposals;
- legislative budget committee reports before budget approval;
- official budget documents following approval; and



- budget reports and audit reports during budget execution.

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

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



Annex 1: Kogi State Local Government Harmonised Budget Classification Codes and Chart of Accounts



1.0 Structure of the Local Government Council (LGC) Budget Classification Codes and Chart of Accounts

The Chart of Accounts is made up of six (6) segments of 26 parts and 52 digits each, representing an essential detail of each transaction. The 6 segments and their parts as stated in the National Chart of Accounts. (NCOA) is shown below.

S/No	Segment	No of Digits	Description
1	Administrative	12	Entity Responsible/Cost or Revenue Centre/Who? e.g. Department of Health
2	Economic	8	What Transaction? e.g. Expenditure on Local Travel & Transport
3	Functional	5	Purpose? e.g. General Medical Services
4	Programme	14	Why? e.g. Primary Health Care
5	Fund	5	Source/Financed by? Main Envelope- CRF, Domestic Aid & Grants
6	Geo Codes	8	Where? (Location of Benefit of Transaction) e.g. Adavi LGA, Kogi State
TOTAL		52	

2.0 Administrative Segment

Administrative segment or classification provides information on the public sector organizations that incur expenditures or receive revenues on behalf of the government. An administrative classification of expenditure is needed to identify responsibilities for the main blocks of public expenditure and day-to-day administration of the budget. The administrative classification identifies the entity that is responsible for managing the public funds concerned, such as the Treasury, Works & Housing Departments or at the lower level, Local Government Clinic and Internal Audit.

The Administrative segment is made up of twelve (12) digits and is broken down into 5 levels. The levels, components, number of digits and the descriptions are presented below.



Structure of Administrative Segment

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

Administrative Segment Codes

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 LEGISLATIVE 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 OF FINANCE AND SUPPLY (TREASURY)
022000100100	DEPARTMENT OF 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

3.0 Economic Segment

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

Structure of Economic Segment

Level	Grouping Level	Digit
1	Account Type	1
2	Account Sub-type	1
3	Account Class	2
4	Account Sub-class	2
5	Line item	2



Economic Segment Codes - Revenue

Code	Description
1	Revenue
11	GOVERNMENT SHARE OF FAAC
1101	GOVERNMENT SHARE OF FAAC
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES
11010101	STATUTORY ALLOCATION
11010104	KOGI STATE MINERAL FUND (13% DERIVATION)
110102	STATE GOVERNMENT SHARE OF VAT
11010201	SHARE OF VAT
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES
11010301	EXCESS CRUDE
11010302	FOREX EQUALISATION
11010303	STATE SHARE OF SURE-P FUND
11010304	BUDGET AUGMENTATION
11010305	NON-OIL REVENUE
11010306	EXCHANGE DIFFERENCE
11010309	RECOVERED EXCESS BANK CHARGES
11010311	DISASTER MANAGEMENT
11010312	NNPC REFUND
11010313	EXCESS PETROLEUM PROFIT TAX (PPT)
11010314	FOREIGN EXCESS CRUDE
11010315	DOMESTIC EXCESS CRUDE
11010316	SOLID MINERALS
11010317	ECOLOGICAL FUND
11010318	ELECTRONIC MONEY TRANSFER (EMT)
12	INDEPENDENT REVENUE
1201	TAX REVENUE
120101	PERSONAL TAXES
12010101	PERSONAL INCOME TAX
12010102	PERSONAL INCOME TAX (PAYE)
12010103	PERSONAL INCOME TAXES (OTHERS)
12010104	DIRECT ASSESMENT TAX
12010105	TAX CLEARANCE CERTIFICATE
120103	OTHER TAXES
12010301	WITHHOLDING TAX
12010302	MOTOR VEHICLE RESALE TAX
12010303	WITHHOLDING TAX(LGAs)
12010304	CONSUMPTION TAX
12010305	PROPERTY TAX
12010306	CAPITAL GAIN TAX
12010307	2% DEVELOPMENT LEVY



Code	Description
12010308	INFRASTRUCTURAL MAINTENANCE LEVY
12010309	ECONOMIC DEVELOPMENT LEVY
12010310	INDIVIDUAL DEVELOPMENTAL LEVY
12010311	EDUCATION DEVELOPMENT LEVY
12010312	ENVIRONMENTAL LEVY
12010313	TAX AUDIT
12010314	SOCIAL SERVICE CONTRIBUTION LEVY (CORPORATE)
12010315	SOCIAL SERVICE CONTRIBUTION LEVY (INDIVIDUALS)
12010316	1% PROJECT MORNITORING FUND
12010317	STAMP DUTY
1202	NON-TAX REVENUE
120201	LICENCES - GENERAL
12020101	REGISTRATION OF MARKET ASSOCIATION
12020102	ENHANCED NATIONAL DRIVER'S LICENSE (ENDL)
12020103	LEARNERS' PERMIT
12020104	PATIENT MEDICINE LICENSE
12020105	ANIMAL TRADE LICENSE
12020106	HIDES AND SKIN BUYER LICENSE
12020107	FISHING LICENSES / PERMIT
12020108	HUNTING LICENSE
12020109	AUCTIONEERS LICENSE
12020110	PETROL STATION SUBLEASE PERMIT
12020111	ANEMATOGRAPHY INSPECTION LICENCE
12020112	POOLS BETTING, CASINO AND GAMING LICENSES
12020113	BOREHOLE DRILLING LICENSE
12020114	MOTOR VEHICLE LICENCES
12020115	CHURCH MARRIAGE LICENCES
12020116	REGISTRATION OF NEW HOSPITALS & CLINICS
12020117	CERTIFICATION OF PREMISE FOR HABITATION
12020118	ENVIRONMENTAL PERMIT
12020119	AUTO DATA/MOTOR VEHICLE REGISTRATION
12020120	SURVEY VERIFICATION
12020121	REGISTRATION OF HERBALIST
12020122	PERMIT TO FOOD VENDOR
12020123	ACCREDITATION OF COMPUTERISED VEHICLE TESTING SERVICES
12020124	ACCREDITATION OF ALTERNATIVE MEDICAL PRATITIONERS (AMP)
12020125	ACCREDITATION OF HEALTHCARE PROVIDERS/FACILITIES
12020126	RENEWAL OF HOSPITALS AND PRIVATE CLINICS
12020127	REGISTRATION OF BEAUTY PAGEANT
12020128	RIGHT OF WAY PERMIT FEE FOR FIBER OPTIC CABLE, ELECTRICITY CABLE, GAS PIPELINES, SEWAGE PIPES ETC



Code	Description
12020129	PERMIT FEE FOR MASTS/TOWERS/TRANSFORMERS/PARABOLIC ANTENNAS/ROOFTOP ANTENNAS
12020130	ANNUAL RENEWAL OF PERMITS FOR MASTS/TOWERS
12020131	ANNUAL RENEWAL OF RIGHT OF WAY
12020132	REGISTRATION OF CONTRACTORS
12020133	REGISTRATION OF POWER SAW OPERATION
12020134	REGISTRATION OF HEALTHCARE PROVIDERS/FACILITIES
12020135	REGISTRATION OF VETERINARY CLINICS
12020136	REGISTRATION OF SLAUGHTER SLABS/MEAT
12020137	REGISTRATION/DOCUMENTATION OF THEATRE TROUPES, VISUAL ARTS AND CRAFT PRACTITIONER
12020138	REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH CLUBS/ASSOCIATION FEES
12020139	ANNUAL RENEWAL OF AUCTIONEER PERMIT
12020140	REGISTRATION/RENEWAL OF ORPHANAGE HOMES
12020141	REGISTRATION OF SAW MILLERS
12020142	REGISTRATION/RENEWAL OF PATENT MEDICINE STORE
12020143	REGISTRATION/RENEWAL OF PRIVATE INSTITUTION FEES
12020144	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS
12020145	REGISTRATION OF COMPLAINTS
12020146	CONSULTANCY REGISTRATION FEES
12020147	REGISTRATION/RENEWAL OF DAY-CARE CENTRES
12020148	REGISTRATION AND RENEWAL OF CONTINUING EDUCATION CENTRES (NGO)
12020149	REGISTRATION OF POST LITERACY CLASSES (EXAM)
12020150	REGISTRATION/ RENEWAL FEES OF ACCOUNTING FIRM FOR LOCAL GOVT. ACCOUNT
12020151	HACKNEY PERMIT
12020152	REGISTRATION OF PRIVATE SERVICE PROVIDERS UNDER PUBLIC PRIVATE PARTNERSHIP INITIATIVE (PPPI)
12020153	HOTEL REGISTRATION
12020154	EARNINGS FROM REGISTRATION/RENEWAL OF DRIVING SCHOOLS
12020155	ANNUAL REGISTRATION ON ADVERTISING ON WRITING ON WALL/CANOPY/ROOFTOP
12020156	ANNUAL REGISTRATION ON ADVERTISEMENT TAX RATE PER FACE FREE STANDING
12020157	PERMIT WALL DRAPES ADVERTISEMENT
12020158	PROJECTING SIGNS PER FACE
12020159	CONSTRUCTION SIGN
12020160	VEHICLE BRANDING PERMIT
12020161	SPECIAL ADVERTISEMENT RATE/SECOND PARTY SIGNAGE
12020162	OTHER SPECIAL ADVERTISEMENT STRUCTURES
12020163	POLITICAL CAMPAIGN POSTER RATES
12020164	REGISTRATION/RENEWAL FOR SECOND PARTY SIGNAGE
12020165	SCHOOL APPROVAL ASSESSMENT



Code	Description
12020166	CERTIFICATE FOR APPROVED SCHOOLS
12020167	REGISTRATION/RENEWAL OF PHARMACEUTICAL DRUGS SUPPLIERS
120204	FEES - GENERAL
12020401	CONTRACT PROCESSING FEE
12020402	BUILDING POST APPROVAL FEES
12020403	NEW NUMBER PLATE RATE
12020404	CERTIFICATE OF ROAD WORTHINESS
12020405	DESIGN AND MAINTENANCE OF STREET NAMING
12020406	CHARGES FROM CONSULTANCY SALES OF FOREST PRODUCTS AND TASKFORCE
12020407	PROCESSING FEE WITH R of O
12020408	PROCESSING FEE WITH C of O
12020409	TUITION FEES/SDC TUITION FEES
12020410	CHARTING FEE FOR C OF O
12020411	SURVEY BILL FEE FOR C OF O
12020412	TRANSCRIPT FEES
12020413	SURVEY PLAN
12020414	EVENING CLASSES/EXTRA-MURAL CENTRES/CLASSES
12020415	CONTRACT REGISTRATION/RENEWAL FEES
12020416	SURVEY DEPOSIT FEE FOR C OF O
12020417	CONTRACT IDENTITY CARD
12020418	QUARRY SAND DREDGING FEES
12020419	METAL SCRAPS COLLECTION FEES
12020420	FOREST INSPECTION FEES
12020421	CONTRACT DOCUMENT NON-REFUNDABLE TENDER FEES
12020422	COURT FEE
12020423	ACCEPTANCE OF ADMISSION LETTER
12020424	FIRST SCHOOL LEAVING CERTIFICATE
12020425	ADMIN. FEES FOR UNSERVICEABLE PLANTS, VEHICLES AND MATERIALS
12020426	CHARTING FEE FOR R OF O
12020427	DEPOSIT FEE FOR R OF O
12020428	ADMINISTRATIVE CHARGES
12020429	CHANGE OF OWNERSHIP
12020430	DRIVERS THEORY TEST (DTT) FEE
12020431	GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES
12020432	APPLICATION FEES FOR PLOT ALLOCATION
12020433	EXAMINATION FEES
12020434	LIBRARY FEES
12020435	RECERTIFICATION & CONFIRMATION
12020436	PROBATE FEE
12020437	LOCAL TRADE FAIR FEE IN THE STATE
12020438	APPEAL FEE



Code	Description
12020439	PRODUCE GRADING FEES
12020440	CHANGE OF LAND USE
12020441	FEES FROM VOCATIONAL IMPROVEMENT CENTRES
12020442	GAMES/SPORT FEES
12020443	CLINICAL TREATMENT CHARGES (VET)
12020444	CHRISTIAN PILGRIMS/HAJJ FEES
12020445	BUILDING PLAN APPROVAL
12020446	PROJECT IMPLEMENTATION COMMITTEE/PROJECT MANAGEMENT AND ADMINISTRATIVE FEE
12020447	SITE AND BUILDING INSPECTION
12020448	POST UTME SCREENING FEES
12020449	NON-REFUNDABLE CAUTION FEES
12020450	INTERNATIONAL INOCULATION
12020451	BUILDING PLAN REGISTRATION
12020452	BUILDING PLAN PROCESSING
12020453	BETTERMENT
12020454	BILL BOARD/SINGAGE FEES
12020455	ENVIRONMENTAL IMPACT ASSESSMENT FEES
12020456	FEES FOR REGISTRATION OF PUPILS INTO MINISTRY'S NUR/PRIMARY SCHOOL, GADUMO
12020457	STATIONERIES AND CONSULTATION FEE
12020458	ACCOMMODATION FEE
12020459	INSTRUMENT FEES
12020460	TRANSPORTATION FEES
12020461	ENVIRONMENTAL CLEANING FEE
12020462	APPLICATION AND PROCESSING FEE FOR NEW UTILITY INFRASTRUCTURE DEPLOYMENT
12020463	CHARGES FROM SOLID MINERALS CONSULTANCY SERVICES
12020464	PROCESSING OF PRIVATE LAYOUT
12020465	SITE ANALYSIS
12020466	DOCUMENT REG AND SEARCH
12020467	RENTAL VALUATION FEES
12020468	ESTABLISHMENT OF NURSERY/PRIMARY SCHOOL PROCESSING FEES
12020469	TRADE TEST CHARGES
12020470	STUDENTS ONLINE REGISTRATION
12020471	DIAGNOSIS FEE
12020472	OPHTHALMIC SERVICES FEE
12020473	DENTAL SERVICES FEE
12020474	AFFIDAVIT FEES/OATH FEE
12020475	AMBULANCE SERVICES (HIRING) FEE
12020476	CHARGES FROM SEMINARS AND WORKSHOPS
12020477	FOSTERING FEES
12020478	X-RAY SERVICES FEE



Code	Description
12020479	LABORATING SERVICES FEE
12020480	PREMISES INSPECTION AND CERTIFICATION
12020481	VIDEO RENTAL AND RENEWAL FEES
12020482	MORTUARY SERVICES FEE
12020483	WATER BOARD FORM
12020484	NHIS FEE
12020485	HAULAGE FEE
12020486	DAY CARE UNIT (HOMEC NURSERY)
12020487	BASIC LITERACY EXAMINATION
12020488	CITIZENSHIP FEES
12020489	CONTRACT AGREEMENT SIGNING FEE
12020490	1% SEMINAR APPLICATION PROCESSING FEES
12020491	SURGICAL OPERATION FEES
12020492	MEDICAL CERTIFICATE
12020493	SERVICE CHARGE (DRF)
12020494	HOSPITAL BED CHARGES FEES
12020495	WATER RATE FEE
12020496	WATER CONNECTION FEE
12020497	CAREER GUIDE AND CONSEQUENCES OF EXAMINATION MALPRACTICE FEES
12020498	WATER MAINTENANCE FEES
12020499	HOUSE-TO-HOUSE WASTE COLLECTION
120205	FINES - GENERAL
12020501	PENALTY
12020502	CUTTING OF ROADS FINES
12020503	COURT FINES
12020504	CLAMPING SERVICES
12020505	ROAD TRAFFIC OFFENCES
12020506	WATER RECONNECTION FEE
12020507	KOTRAMA REVENUE GENERATION
12020508	PENALTY OF FILE
12020509	PENALTY ON MEDICAL MALPRACTICES
12020510	PENALTY FOR UNREGISTERED SCHOOLS
12020511	SANITATION DAY EXERCISE FINE
12020512	ENFORCEMENT & PROSECUTION OF SANITARY DEFAULTERS
12020513	RELEASE OF ARRESTED STRAY ANIMALS
120206	SALES - GENERAL
12020601	SALES OF FRESH FISH
12020602	SALES OF FINGERLINGS
12020603	SALES OF CHEMICAL
12020604	SALES OF GRAINS
12020605	SALES OF VEGETABLES
12020606	SALES OF FERTILIZER



Code	Description
12020607	SALES OF FORMS
12020608	SALES OF SPECIAL FORM (ML9,23,25,& 40)
12020609	SALES OF GOVERNMENT PUBLICATION/BIDDINGS
12020610	SALES OF PHOTOGRAPHS
12020611	PROCEED FROM AUCTION SALES OF CONFISCATED
12020612	SALES OF STATISTICAL YEAR BOOK
12020613	SALES OF MARKET CALENDER
12020614	SALES OF SCHOLARSHIP FORMS
12020615	SALES OF LAW BOOKS
12020616	SALES OF MAPS
12020617	SALES OF APPLICATION / EMPLOYMENT FORM
12020618	SALES OF APPLICATION FOR TRANSFER OF SERVICE FORMS
12020619	SALES OF EXHIBITS
12020620	SALES OF DRUGS
12020621	AUCTION SALES
12020622	SALES OF APPLICATION FORM FOR VOCATIONAL INSTITUTION
12020623	SALES OF FOREST PRODUCTS
12020624	SALES OF INDIGENE FORM
12020625	SALES OF BUSINESS DIRECTORY
12020626	SALES OF FORMS FOR INTERNATIONAL MARKET, LOKOJA
12020627	SALES OF VOLUMETRIC MEASURES
12020628	SALES OF OPD CARDS
12020629	SALES FROM HORTICULTURE GARDEN
12020630	SALES OF COLOURED POST CARDS OF VARIOUS TOURIST ATTRACTIONS
12020631	SALES OF ADMISSION FORMS
12020632	SALES OF MANAGEMENT HANDBOOK
12020633	SALES OF STUDENT I.D. CARDS
12020634	SALES OF SCRAPS
12020635	SALES OF GRAPHICS NEWSPAPER
12020636	SALES OF PILGRIMAGE APPLICATION FORMS
12020637	SALES OF HAJJ REGISTRATION FORMS
12020638	SALES OF ARTS & CULTURE JOURNALS
12020639	SALES OF GAZETTES, CSC ANNUAL REPORTS & APER FORM
12020640	SALE OF PROCEEDINGS
12020641	SALES OF OTHER LEGAL PUBLICATIONS
12020642	SALES OF APER & PROMOTION FORMS
12020643	SALES OF FORMS & PROCESSING FEE FOR FINANCIAL WARRANT
12020644	SALE OF REGISTRATION FORMS
12020645	SALES OF STAFF DEVELOPMENT CENTRE ADMISSION FORMS
12020646	SALES OF PAMPHLETS - KOGI STATE SOLID MINERALS INVESTMENT PROSPECT
12020647	SALES OF SNACKS
12020648	PROCEEDS FROM OWNER-OCCUPIER HOUSING SCHEME



Code	Description
12020649	SALES OF CUSTOMIZED (ITEMS) MATERIALS
12020650	SALE OF IMPROVED PLANTLETS AND SEEDS TO FARMERS AND INDUSTRIES MAKING JUICE (DISEASES AND PESTS FREE).
12020651	SALE OF FISH AND FINGERLING, SNAIL, GRASS CUTTER, YOGHURT AND HONEY IN COMMERCIAL QUANTITIES.
12020652	SALES OF HAND WASH AND SANITIZERS TO GOVERNMENT HOSPITALS AND SCHOOLS IN THE STATE AND BEYOND
12020653	SALES OF PALM OIL (FRESH FRUIT BUNCHES)
12020655	SALES PROMOTION STANDS
12020656	SALES OF SEEDLINGS
12020657	SALES OF BROILER
12020658	SALES OF AGROCHEMICALS
12020659	SALES OF SEED
12020660	SALES OF KNAPSACK SPRAYERS
12020661	SALES OF WATER PUMPS
12020662	SALES OF STATUTES (KOGI STATE LAWS)
12020663	APPLICATION FORM FOR CERTIFICATE OF REGISTRATION FOR ADOPTION
12020664	SALES OF TRANSFER AND RETIREMENT FORM
120207	EARNINGS -GENERAL
12020701	EARNINGS FROM MARRIAGE CLEARANCE
12020702	EARNINGS FROM SEPTIC TANK EMPTIER
12020703	EARNINGS FROM REGISTRATION OF MARRIAGE
12020704	GAMES/SPORT LEVY FEES
12020705	EARNINGS FROM DOCUMENTATION/ RENEWAL OF REGULATED PREMISES I.E. SCHOOLS, RESTAURANTS, HOTELS, PURE WATER FACTORIES, BAKERIES ETC
12020706	EARNINGS FROM LAND DEVELOPMENT SCHEME /OPERATION
12020707	EARNINGS FROM NOTICE OF MARRIAGE
12020708	EARNINGS FROM IRRIGATION WATER RATE
12020709	EARNINGS FROM TREE FELLING OPERATION
12020710	EARNINGS FROM FOREST TRUST FUND
12020711	FUMIGATION SERVICES BY THE BOARD
12020712	PEST CONTROL SERVICES
12020713	EARNINGS FROM COLLECTION AND DISPOSAL OF SOLID WASTE FROM PREMISES
12020714	EARNINGS FROM DUMPSITE USERS CHARGE
12020715	EARNINGS FROM WORKSHOPS AND SEMINARS ON MANAGEMENT OF HOTELS RELATED ESTABLISHMENT
12020716	EARNING FROM DIAGNOSTIC AND COMPREHENSIVE IMAGE CENTRE, LOKOJA
12020717	EARNINGS FROM NEEM-BASED FERTILIZER PROJECT
12020718	EARNINGS FROM ANYIGBA FORESTRY PROJECT
12020719	EARNINGS FROM PACKAGE TOURS
12020720	EARNINGS FROM STADIUM GATE TAKING
12020721	EARNING FROM TRICYCLES AND MOTOR BIKES



Code	Description
12020722	EARNINGS FROM IRRIGATION SERVICES/FISH POND CONSULTANCY SERVICE
12020723	EARNINGS FROM CATERING SERVICES/FOOD, SNACKS AND DRINKS
12020724	EARNING FROM LOKOJA MEGA TERMINAL
12020725	EARNINGS FROM LUBRICATION SERVICES
12020726	EARNINGS FROM OFF LOADING WITHIN KOPECS PREMISES
12020727	FABRICATION OF IRON DOOR/IRON GATE/BURGLARY PROOF
12020728	EARNINGS FROM RESEARCH AND DOCUMENTATION
12020729	EARNINGS FROM ORIGINAL CERTIFICATE
12020730	EARNINGS FROM ACCOMODATION
12020731	EARNINGS FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)
12020732	EARNING FROM GRAPHIC DESIGN
12020733	EARNINGS FROM CERAMICS
12020734	EARNING FROM RICE FARMING/MILLING
12020735	EARNING FROM FISH FARMING
12020736	EARNING FROM CLOTHING LABORATORY
12020737	EARNINGS FROM COLLECTION OF STATEMENT OF RESULT
12020738	EARNINGS FROM ADMINISTRATIVE CHARGES FOR CONVERSION OF TITLE
12020739	EARNINGS FROM USED OF STADIUM (RELIGION AND POLITICAL RELIIES)
12020740	EARNINGS FROM SHOP RENTAGE
12020741	EARNINGS FROM TRACTOR HIRING
12020742	EARNINGS FROM TEXTILE DESIGN
12020743	REVENUE FROM SOLID MINERALS INVESTMENT PROSPECT
12020744	EARNINGS FROM PLANT HIRING SERVICES
12020745	EARNING FROM PLUMBING SERVICE
12020746	EARNING FROM DESK AND CHAIR
12020747	EARNINGS FROM PURE WATER FACTORY
12020748	MARKET TOLL COLLECTIONS
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS/AGENCIES
12020750	EARNING FROM MOTOR PARKS
12020751	EARNING FROM MASS TRANSIT BUSES
12020752	EARNING FROM INTERCITY BUS SERVICES
12020753	EARNING FROM NIGERIAN AUTOMOBILE TECHNICIANS ASSOCIATION
12020754	EARNING FROM OF PRIVATE MOTOR PARKS
12020755	EARNING FROM BRANDING OF PRIVATE VEHICLES
12020756	EARNING FROM PRINTING SERVICES
12020757	EARNING FROM PHOTOGRAPHICS SERVICES
12020758	EARNINGS FROM SNOOKER SERVICES
12020759	EARNINGS FROM POOLS BETTINGS AND GAMING MACHINE
12020760	EARNINGS FROM CINEMA, AUDIO/FILMING
12020761	EARNINGS FROM HIRING OF PUBLIC ADDRESS SYSTEM
12020762	EARNINGS FROM CULTURAL NIGHT SHOWS



Code	Description
12020763	EARNINGS FROM REPAIR AT WORKSHOP
12020764	EARNINGS FROM HIRING OF COMPRESSOR
12020765	EARNINGS FROM TANKER SERVICES
12020766	EARNINGS FROM REFRIGERATOR REPAIRS
12020767	EARNINGS FROM HIRING OF ROAD CONSTRUCTION EQUIPMENT
12020768	EARNINGS FROM AIR CONDITION REPAIRS
12020769	EARNINGS FROM ELECTRONIC REPAIR SERVICES
12020770	EARNINGS FROM COMPUTER MAINTENANCE
12020771	EARNINGS FROM NETWORKING SERVICES
12020772	EARNINGS FROM PRINTER/PHOTO COPIER
12020773	EARNINGS FROM INTERNET/COMPUTER SERVICES
12020774	EARNINGS FROM RADIO ADVERTISEMENT
12020775	EARNINGS FROM TELEVISION ADVERTISEMENT
12020776	EARNINGS FROM CLASSIFIED NOTICES
12020777	EARNINGS FROM COURT ADVERTISEMENTS
12020778	EARNINGS FROM PUBLIC NOTICES
12020779	EARNING FROM STEERING OVERHAUL
12020780	EARNINGS FROM SUSPENSION OVERHAUL
12020781	EARNINGS FROM VULCANIZING
12020782	EARNINGS FROM STARTER REPLACE
12020785	EARNINGS FROM COMMERCIAL VEHICLES LOADING
12020788	EARNINGS FROM FERRY (BARGE)
12020789	EARNINGS FROM ASHOK LEYLAND BUSES
12020792	EARNINGS FROM DEMOSTRATION PRIMARY SCHOOL/SECONDARY SCHOOL
12020797	EARNING FROM AMUSEMENT PARKS
12020798	REVENUE FROM MOUNT PATTI
12020799	EARNING FROM ENDORSEMENT OF CULTURAL ACTIVITIES
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL
12020801	RENT FROM STAFF QUARTERS (JUNIOR AND SENIOR)
12020802	RENTAL CHARGES OF THE SECRETARIAT CONFERENCE HALL
12020803	RENT FROM SECRETARIAT OPEN SPACE
12020804	RENT ON SHOP AND WAREHOUSES
12020805	TRADE FAIR COMPLEX
12020806	PROCEEDS FROM LEASE OF OLUSEGUN OBASANJO SQUARE
12020807	REVENUE FROM KOGI HOTELS LTD
12020808	REVENUE FROM CONFLUENCE BEACH HOTEL
12020809	PROCEEDS FROM MUHAMMED BUHARI EVENT CENTRE
120209	RENT ON LAND & OTHERS - GENERAL
12020902	PREMIUM ON CERTIFICATE OF OCCUPANCY
12020903	RENT FROM KOFAP PREPARED LAND
12020904	PROPERTY OWNER EXPRESS (SPECIAL PROGRAMME)
12020905	RENT FOR THE USE OF GOVERNMENT OPEN SPACE



Code	Description
12020906	GROUND RENTS
12020907	EARNINGS FROM RENT ON STADIUM
120210	REPAYMENT - GENERAL
12021001	MOTOR VEHICLE LOAN REPAYMENT
12021002	MOTOR CYCLE/BICYCLE LOAN REPAYMENT
12021003	RETURN ON INVESTMENT FROM KOGI TRANSPORT COMPANY
12021004	RETURN ON INVESTMENT FROM CONSUMER SHOP
12021005	MASS TRANSIT LOAN REPAYMENT FROM KOGI TRANSPORT COMPANY
12021006	TRACTOR LOAN REPAYMENT
12021008	SALARY REFUND FROM MDAs/INDIVIDUALS
12021009	OTHER GENERAL REFUNDS FROM MDAs AND INDIVIDUALS
12021010	LOANS REPAYMENT GENERAL
120211	INVESTMENT INCOME
12021101	INTEREST/DIVIDENDS ON GOVERNMENT INVESTMENTS
12021102	TEXTILE AND CRAFT
12021103	PRINTING AND GRAPHIC
12021104	CULTURAL PERFORMANCES
12021105	CRAFTS CERAMICS AND SCULPTURE
12021106	MUSEUM, RESEARCH AND PUBLICATION
12021107	REGISTRATION OF CASHEW SUB BUYERS
12021108	REGISTRATION OF CASHEW MERCHANTS
12021109	CASHEW LICENCE BUYING AGENTS
12021110	REGISTRATION OF HOSPITALITY AND TOURISM RELATED ENTERPRISES
12021111	REGISTRATION/RENEWAL OF BUSINESS PREMISES
12021112	COOPERATIVE REGISTRATION, AUDIT AND SUPERVISION FEES
120212	INTEREST EARNED
12021201	MOTOR VEHICLE ADVANCES (INTEREST)
12021202	BICYCLE ADVANCES (INTEREST)
12021203	REFURBISHING LOAN (INTEREST)
12021204	FURNITURE LOAN (INTEREST)
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
12021212	INTEREST ON TREASURY BILLS & FIXED DEPOSITS
120213	RE-IMBURSEMENT GENERAL
12021301	RE-IMBURSEMENT FROM FEDERAL GOVERNMENT ON PENSION AND GRATUITIES
12021302	AUDIT FEES
12021303	OTHER RE-IMBURSEMENT



Code	Description
12021304	STUDENT QUIZ COMPETITION SCHOLARSHIP/AWARD
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
130201	DOMESTIC GRANTS
13020101	CURRENT GRANTS FROM FGN
13020102	CAPITAL GRANTS FROM FGN
13020103	CURRENT GRANTS FROM LGAS
13020104	CAPITAL GRANTS FROM LGAS
13020105	CURRENT GRANTS FROM OTHER SOURCES
13020106	CAPITAL GRANTS FROM OTHER SOURCES
130202	FOREIGN GRANTS
13020201	CURRENT FOREIGN GRANTS
13020202	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	0.8% AUDIT PROJECTS MONITORING FUND FROM CAPITAL EXPENDITURE EXECUTED BY STATE GOVERNMENT
14020102	SALE OF FIXED ASSETS
14020103	1% KOGI STATE UNIVERSITY FUND (K.S.U)
14020104	SALES OF NON-ESSENTIAL GOVERNMENT ASSETS
14020105	SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT
14020106	REVOLVING CAR LOAN REPAYMENT
14020107	BAILOUT REFUND BY FAAC
14020108	PARIS CLUB REFUND
14020109	REFUND FROM FEDERAL GOVERNMENT
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
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS



Code	Description
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
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
140503	GAIN ON DISPOSAL OF ASSET - INTANGIBLE
14050301	GAIN ON DISPOSAL OF ASSET -INTANGIBLE
1406	MINORITY INTEREST SHARE OF SURPLUS
140601	MINORITY INTEREST SHARE OF SURPLUS
14060101	MINORITY INTEREST SHARE OF SURPLUS
1407	EXTRAORDINARY ITEMS
140701	EXTRAORDINARY ITEMS
14070101	EXTRAORDINARY ITEMS
14070102	UNSPECIFIED REVENUE
14070103	RECOVERIES (STOLEN & OTHER FUNDS)
1408	GAIN ON SWAPPED ASSETS
140801	GAIN ON SWAPPED ASSETS - PPE
14080101	GAIN ON SWAPPED ASSETS - PPE
140802	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY
14080201	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY
140803	GAIN ON SWAPPED ASSETS - INTANGIBLE
14080301	GAIN ON SWAPPED ASSETS - INTANGIBLE
140804	GAIN ON SWAPPED ASSETS - INVENTORY
14080401	GAIN ON SWAPPED ASSETS - INVENTORY
1409	GAIN ON SWAPPED SERVICES
140901	GAIN ON SWAPPED SERVICES
14090101	GAIN ON SWAPPED SERVICES RENDERED
1410	GAIN ON FOREIGN EXCHANGE
141001	GAIN ON FOREIGN EXCHANGE
14100101	GAIN ON FOREIGN EXCHANGE



Economic Segment Codes – Expenditure

Code	Description
2	EXPENDITURES
21	PERSONNEL COST
2101	SALARY
210101	SALARIES AND WAGES
21010101	SALARY
21010102	OVERTIME PAYMENT
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES
21010104	AUXILLARY STAFF
21010105	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS
21010106	SALARY ARREARS
21010107	LEAVE BONUS
2102	ALLOWANCES AND SOCIAL CONTRIBUTION
210201	ALLOWANCES
21020101	CALL DUTY ALLOWANCE
21020102	SHIFT ALLOWANCES
21020103	HAZARD ALLOWANCE
21020104	MAGISTRATE DRESSING ALLOWANCE
21020105	FURNITURE ALLOWANCE
21020106	SECURITY ALLOWANCE FOR MAGISTRATES AND OTHERS
21020107	NYSC ALLOWANCES
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE
21020109	MEDICAL ALLOWANCE
21020110	TEACHER DISTURBANCE ALLOWANCE ON TRANSFER
21020111	OUTFIT ALLOWANCES TO KHADIS
21020112	INTERPRETERS ALLOWANCES
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT
21020114	BOARD MEMBERS/EARNED ALLOWANCES
21020115	STAFF WELFARE ALLOWANCES
21020116	STAFF & CORPERS SEND OFF ALLOWANCES
21020117	STATE WITNESS CLAIM ALLOWANCES
21020118	COUNSEL ASSIGNED TO COURT ALLOWANCES
21020119	CORONERS INQUEST ALLOWANCES
21020120	OVERSEAS DUTY ALLOWANCES
21020121	PASSAGES AND BAGGAGE'S ALLOWANCE
21020122	RECESS ALLOWANCE/VACATION & RESEARCH ALLOWANCE FOR JUDGES
21020123	FURNITURE ALLOWANCE FOR HON. MEMBERS/CLERK OF THE HOUSE
21020124	MEDICAL STUDENT ALLOWANCE
21020125	UNIFORM ALLOWANCES
21020126	LEGISLATIVE DUTY ALLOWANCE
21020127	OUTFIT ALLOWANCE
21020128	HOUSING ALLOWANCE FOR JUDGES
21020129	MID-WIVES SERVICE SCHEME (MSS) ALLOWANCE
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/JSC SECRETARY
21020131	PANDEMIC HAZARD ALLOWANCE FOR HEALTH WORKERS



Code	Description
21020132	SABATICAL/VISITING LECTURER ALLOWANCE
21020133	VEHICLE MONITIZATION ALLOWANCE
21020134	PRODUCTIVITY ALLOWANCE (NG-CARES)
210202	SOCIAL CONTRIBUTIONS
21020201	NHIS FGN CONTRIBUTION
21020202	CONTRIBUTORY PENSION (EMPLOYERS)
21020203	GROUP LIFE INSURANCE
21020204	EMPLOYEES COMPENSATION FUND
21020205	HOUSING FUND CONTRIBUTION
21020206	STATE GOVERNMENT'S CONTRIBUTION OF 5% OF EMPLOYEES' BASIC SALARY AND THE DESIGNATED AMOUNT FOR POLITICAL APPOINTEES AS BASIC CARE FUND
2103	SOCIAL BENEFITS
210301	SOCIAL BENEFITS
21030101	GRATUITY (STATE)
21030102	PENSION (STATE)
21030103	DEATH BENEFITS
21030104	SEVERANCE GRATUITY
22	OTHER RECURRENT COSTS
2202	OVERHEAD COST
220201	TRAVEL & TRANSPORT - GENERAL
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING
22020102	TRAVEL AND TRANSPORT - OTHERS
22020103	INTERNATIONAL TRAVEL AND TRANSPORT - TRAINING
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS
22020105	INTERNATIONAL EXPOSITION
22020106	TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO LOKOJA INCLUDING EVACUATION OF OFFICIAL LUGGAGE
22020107	FIELD TRIP EXPENSES
22020108	TRAVEL OPERATION AND LOGISTICS
220202	UTILITIES - GENERAL
22020201	INTERNET ACCESS CHARGES
22020202	SOFTWARE CHARGES/LICENSE RENEWAL
22020203	WATER RATE
22020204	ELECTRICITY BILL/CHARGES
22020205	TELEPHONE CHARGES
22020206	SATELLITE BROADCASTING ACCESS CHARGES
22020207	ALTERNATIVE POWER GENERATION
220203	MATERIALS & SUPPLIES - GENERAL
22020301	OFFICE STATIONERY/COMPUTER CONSUMABLE
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS
22020303	EXPENSES ON CLIMATE CHANGE MATERIALS
22020304	DRUGS AND MEDICAL SUPPLIES
22020305	UNIFORMS AND OTHER CLOTHINGS
22020306	FOOD STUFF/CATERING MATERIALS SUPPLIES
22020307	DRAWING OFFICE AND SURVEY MATERIALS



Code	Description
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT/ LAW BOOKS
22020311	WATER SPARE PARTS /CHEMICALS/OTHER REGENTS
22020312	LIBRARY EXPENSES
22020313	PURCHASE OF RAIN BOOT
22020314	HEALTH CENTRE CONSUMABLE
22020315	EXECUTIVE COUNCIL REFRESHMENT
22020316	EXPENSES ON FELELE HOUSING ESTATE PROJECT (ESTATE/STREET LIGHT REPAIRS)
22020317	GROSS DOMESTIC PRODUCT (GDP) COMPUTATION
22020318	PURE WATER FACTORY EXPENSES
22020319	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES
22020320	FOOD, NUTRITION AND CHILD SURVIVAL
22020321	MEDICAL EXPENSES IN SCHOOLS/SCHOOL HEALTH INSPECTORATE SERVICES/INSPECTORATE SERVICES
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/PLANNING & STATISTIC BOOKS/STATE STATISTICAL MASTER PLAN
22020323	OFFICE AND GENERAL EXPENSES
22020324	RECORDING MATERIALS/CDs FOR TRANSMITTING INFORMATION
22020325	PURCHASE OF PRODUCE SEEDS
22020326	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES
22020327	EMERGENCY RELIEF (NATIONAL) DISASTER)/PURCHASE OF RELIEF MATERIALS LOADING AND OFF-LOADING
22020328	MAINTENANCE/REPAIR OF BOREHOLE WATER SUPPLY
22020329	POLIO AND NON-POLIO SIAs, MEASLES, SIPDs AND LIDs
22020330	NUT 3MS. Procure and distribute Zinc and L-ORS, de-worming tablets for MNCHW and routine services
22020331	SMALL HOLDER HORTICULTURAL EMPOWERMENT PROJECT (SHEP)
22020332	NATIONAL PROGRAMME FOR FOOD SECURITY (NPFS)
22020333	IFAD ASSISTED VALUE CHAIN DEVELOPMENT PROGRAMME OPERATIONAL COST
22020334	NUT 3MS. PROVISION OF ADEQUATE SUPPLEMENTARY FOODS TO CHILDREN WITH MODERATE ACUTE MALNUTRITION (MAM)
22020335	NUT 3MS. ROLE OUT AND SCALE UP THE DISTRIBUTION OF MICRONUTRIENT POWDER (MNP) FOR CHILDREN 6 - 59 MONTHS
22020336	NUT 3IMAM. SUPPORT ACTIVE CASE FINDING OF SAM FOR PROVISION OF APPROPRIATE TREATMENT
220204	MAINTENANCE SERVICES - GENERAL
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS
22020404	MAINTENANCE OF PLANTS/GENERATORS
22020405	MAINTENANCE OF OFFICE EQUIPMENT
22020406	CATTLE DAM MAINTENANCE
22020407	HIDES AND SKINS MAINTENANCE



Code	Description
22020408	MAINTENANCE OF HEAVY DUTY EQUIPMENT
22020409	WORKSHOP MAINTENANCE
22020410	CANTEEN MAINTENANCE AND RUNNING COSTS
22020411	MAINTENANCE & RUNNING COSTS OF NOMADIC EDUCATION PROGRAMME
22020412	STUDENT MAINTENANCE IN UNITY SCHOOLS
22020413	MAINTENANCE AND RUNNING COSTS OF JETS PROG.
22020414	MAINTENANCE OF ARTIFACTS/ HISTORICAL RELICS
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT
22020416	MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS
22020417	MAINTENANCE OF HAJJ CAMP AT GWAGWALADA/ABUJA/SCREENING GROUND
22020418	MAINTENANCE OF STREET LIGHT
22020419	AERIAL FIELD MAINTENANCE
22020420	MAINTENANCE OF GARAGE
22020421	MAINTENANCE OF HOSTELS
22020422	PROVISION/MAINTENANCE OF SOLAR LIGHT
22020423	REPAIR AND MAINTENANCE OF BOREHOLE
22020424	MAINTENANCE OF OFFICE PREMISES
22020425	MAINTENANCE OF TRACTORS
22020426	MAINTENANCE OF EDUCATION EQUIPMENT AND MATERIALS
22020427	MAINTENANCE OF REFUSE AND SEPTIC TANK EMPTIER
22020428	UP-KEEP OF GOVERNMENT HOUSE/GOVERNMENT LODGE
22020429	MAINTENANCE OF DEPUTY GOVERNOR'S LODGE/ DEPUTY GOVERNOR'S OFFICE
22020430	MAINTENANCE OF GRAIN STORES
22020431	UPKEEP OF PARLIAMENT VILLAGE
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES
22020433	MAINTENANCE OF DUMPSITE
22020434	ELECTRICAL INSTALLATION/REPAIRS
22020435	MINOR WORK (ALL MINISTRRIES)
22020436	VACCINE COLD CHAIN STORE MAINTENANCE
22020437	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)
220205	TRAINING - GENERAL
22020501	LOCAL TRAINING
22020502	INTERNATIONAL TRAINING
22020511	WORKSHOPS, SEMINARS & CONFERENCES
22020512	1% LOCAL GOVERNMENT TRAINING DEDUCTION FOR TRAINING LG STAFF
22020513	MASS LITERACY PROGRAMME: BASIC LITERACY (EQUIVALENT OF PRIMARY 1 - 3)/ POST LITERACY (EQUIVALENT OF PRIMARY 4 - 6)
22020514	CONTINUE EDUCATION CLASSES (JSS EQUIVALENT TO WRITE BECE/SSS EQUIVALENT TO WRITE NECO)
22020515	VOCATIONAL SKILLS TRAINNING-PRACTICAL SKILLS FOR COMMUNITIES/SKILL ACQUISITION & LEARNING MATERIALS



Code	Description
22020518	INDUSTRIAL TRAINING/ATTACHMENT
22020519	CONDUCT OF EXAMS EXPENSES
220206	OTHER SERVICES - GENERAL
22020601	SECURITY SERVICES
22020602	OFFICE RENT
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES
22020604	SECURITY VOTES (INCLUDING OPERATIONS)
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL SANITATION AND JANITORIAL SERVICE
22020606	MONITORING & EVALUATION SYSTEM
22020607	CULTURAL SHOWS/ PROMOTION OF CULTURAL SHOW/KOGI STATE CULTURAL INTERVENTION PROGRAMME
22020608	TOURISM PROMOTION/PERIODICAL VISIT TO TOURISM ATTRACTIONS
22020609	SPECIAL SECURITY EXPENSES/STATE AND FEDERAL
22020610	NATIONAL COUNCIL FOR INDUSTRY, COMMERCE COOPERATIVE AND INVESTMENT PROMOTION/STATE EXPORT PROMOTION/TRADE MISSION
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL
22020701	CONSULTANCY SERVICES/FINANCIAL CONSULTING
22020702	LEGAL SERVICES/PREROGATIVE OF MERCYEXPENSES/IMPLEMENTATION OF ACJ LAW 2017
22020703	CERTIFICATE VERIFICATION EXPENSES/DEVELOPMENT OF INTEGRATED PAYROLL AND PERSONNEL MANAGEMENT SYSTEM(STATE AND LOCAL GOVT)
22020704	STATE CASES/JUDGEMENT DEBTS SETTLEMENT/ASSIZES EXPENSES/ASSESSOR'S FEES
22020705	STATISTICAL INVESTIGATION/DATA COLLECTION
22020706	FEASIBILITY STUDY EXPENSES
220208	FUEL & LUBRICANTS - GENERAL
22020801	MOTOR VEHICLE FUEL COST
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST
22020803	PLANTS/GENERATOR FUEL COST
22020804	COOKING GAS/FUEL COST
22020805	MOTOR CYCLE/BICYCLE
22020806	DIESEL EXPENSES
22020807	FUEL EXPENSES
22020808	LUBRICANTS EXPENSES
22020809	PROCUREMENT OF RENEWABLE ENERGY
220209	FINANCIAL CHARGES - GENERAL
22020901	BANK CHARGES (OTHER THAN INTEREST)/SPECIAL CONVEYANCE & BANK CHARGES/FAAC MEETINGS
22020902	INSURANCE PREMIUM
22020903	VALUATION/PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES
220210	MISCELLANEOUS EXPENSES GENERAL
22021001	HONORARIUM, REFRESHMENT, MEALS, WELFARE PACKAGES AND HOSPITALITY
22021002	POSTAGES, PUBLICITY AND ADVERTISEMENT



Code	Description
22021003	CELEBRATION/REMEMBRANCE DAY
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION
22021005	HEALTH FACILITIES MAINTENANCE EXPENSES
22021006	TASKFORCE/KOGI VIGILANTE SERVICES OPERATIONAL
22021007	EMPOWERMENT/ENHANCEMENT PROGRAMME FOR PERSON WITH DISABILITY
22021008	ABANDONED BABIES/CHILDREN REHABILITATION EXPENSES
22021009	BOND MANAGEMENT/DEBT MANAGEMENT ANALYSIS EXPENSES
22021010	ALL SPORT COMPETITION EXPENSES
22021011	ANNUAL BOARD OF SURVEY
22021012	MEDICAL EXPENSES (Local & INTERNATIONAL)
22021013	RECRUITMENT AND APPOINTMENT COST/PROMOTION EXPENSES/DISCIPLINE COST
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/PARLIAMENTARY/ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS
22021016	CONDUTUNG ELECTION/ELECTION TRIBUNALS EXPENSES
22021017	PART-TIME TEACHING/ MASS LITERACY PROGGRAME EXPENSES
22021018	INSTALLATION OF TRADITIONAL CHIEFS/PRESENTATION OF STAFF OF OFFICE
22021019	BURIAL EXPENSES
22030103	LOANS AND ADVANCES
2204	GRANTS AND CONTRIBUTIONS GENERAL
220401	LOCAL GRANTS AND CONTRIBUTIONS
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT
22040107	GRANT TO PRIVATE COMPANIES - CURRENT
22040109	GRANTS TO COMMUNITIES/NGOs
22040110	GRANTS TO ACADEMIC INSTITUTIONS
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT
22040113	GRANTS, SUBVENTION,DONATIONS & REDEMPTION OF PLEDGES
220402	FOREIGN GRANTS AND CONTRIBUTIONS
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION
22040204	EXTERNAL FINANCIAL OBLIGATIONS
2205	SUBSIDIES GENERAL
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES
22050102	MEAL SUBSIDY
220502	SUBSIDY TO PRIVATE COMPANIES
22050201	SUBSIDY TO PRIVATE COMPANIES
2206	PUBLIC DEBT CHARGES
220601	FOREIGN INTEREST / DISCOUNT



Code	Description
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	TRANSFERS-PAYMENT
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS
22070104	CRF REVENUE REMITTANCE BY PSEs
22070105	7% OF IGR AS GOVERNMENT CONTRIBUTION TO CONFLUENCE UNIVERSITY OF SCIENCE & TECHNOLOGY DEVELOPMENT
22070106	75% REFUND OF STATE TERTIARY INSTITUTIONS' REVENUE GENERATION
22070107	25% RETENTION COMMISSION FEES ON REVENUE GENERATION BY KOGI STATE BUREAU OF LANDS & TOWN PLANNING
22070108	SPECIAL GRANTS TO THE BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION)
22070109	PAYMENT TO LOCAL GOVT. JOINT ACCOUNT
22070110	PAYMENT TO STABILIZATION ACCOUNT
22070111	PAYMENT OF 10% TO LOCAL GOVERNMENT AREAS
2208	TRANSFERS-PAYMENT TO INDIVIDUALS
220801	TRANSFERS-PAYMENT TO INDIVIDUALS
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP
22080103	FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN THE NIGERIAN LAW SCHOOLS
22080104	PETROLEUM/ENERGY SUBSIDY
22080105	EDUCATION SUBSIDY
22080106	AGRICULTURAL INPUTS SUBSIDY
22080107	HEALTH SUBSIDY
22080108	RELIGIOUS PILGRIMAGE SUBSIDY
22080109	FINANCIAL ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN
22080110	FUEL SUBSIDY REMOVAL PALLIATIVES
2209	LOSS ON FOREIGN EXCHANGE
220901	LOSS ON FOREIGN EXCHANGE
22090101	LOSS ON FOREIGN EXCHANGE
23	CAPITAL EXPENDITURE
2301	FIXED ASSETS PURCHASED
230101	PURCHASE OF FIXED ASSETS - GENERAL



Code	Description
23010101	PURCHASE / ACQUISITION OF LAND
23010102	PURCHASE OF OFFICE BUILDINGS
23010103	PURCHASE OF RESIDENTIAL BUILDINGS
23010104	PURCHASE OF WATER NAVIGATIONAL EQUIPMENT
23010105	PURCHASE OF MOTOR VEHICLES
23010106	PURCHASE OF VANS
23010107	PURCHASE OF TRUCKS
23010108	PURCHASE OF BUSES
23010109	PURCHASE OF BOATS
23010110	PURCHASE OF ROAD EQUIPMENT
23010111	PURCHASE OF TRACTORS
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/PLANT
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 AND IMPLEMENTS
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 GADGETS
23010133	PURCHASE OF SURVEYING EQUIPMENT
23010134	PURCHASE OF DIVING EQUIPMENT
23010135	PURCHASE OF BOAT SPARE/MAINTENANCE
23010136	PURCHASE OF AERO SPARES/MAINTENANCE
23010137	PURCHASE OF FERTILIZERS
23010138	PURCHASE/STORAGE OF GRAINS
23010139	PURCHASE OF AGRICULTURAL PRODUCE/EQUIPMENT
23010140	PURCHASE OF OFFICE EQUIPMENT
23010141	PURCHASE OF OFFICE TOOLS/MATERIALS
23010142	PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/MATERIALS
23010143	PURCHASE OF CLEANING AND FUMIGATING TOOLS
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT
23010145	PURCHASE OF ICT INSTILLATION TOOLS/MATERIALS
23010146	PURCHASE OF MOTOR CYCLES



Code	Description
2302	CONSTRUCTION / PROVISION
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS
23020108	PRE-CONSTRUCTION DESIGN SERVICES
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
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 OF PRODUCTION 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 HOUSE
23020126	CONSTRUCTION/PROVISION OF CEMETERIES
23020127	CONSTRUCTION/PROVISION OF ICT INFRASTRUCTURES
23020128	CONSTRUCTION/PROVISION OF HOTEL BUILDINGS
23020129	CONSTRUCTION/PROVISION OF FENCING GOVERNMENT BUILDINGS
23020130	CONSTRUCTION/PROVISION OF MUSEUM
23020131	CONSTRUCTION/PROVISION OF HOSTEL BUILDINGS
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	REPAIR/MAINTENANCE OF MOTOR VEHICLES
23030108	REPAIR/MAINTENANCE OF PLANTS & EQUIPMENT
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 - TRACTORS / OTHER HEAVY VEHICLES



Code	Description
23030115	REHABILITATION / REPAIRS - WATER-WAY
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES
23030117	REPAIR/MAINTENANCE OF FURNITURE /FITTINGS
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS
23030122	REHABILITATION/REPAIRS OF BOUNDARY POST
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 OF MECHANIC WORKSHOP
23030129	REHABILITATION/REPAIRS OF HOSTEL BUILDINGS
2304	PRESERVATION OF THE ENVIRONMENT
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL
23040101	TREE PLANTING
23040102	EROSION & FLOOD CONTROL
23040103	WILDLIFE CONSERVATION
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL
23040105	WATER POLLUTION PREVENTION & CONTROL
23040106	PLANTING AND CULTIVATION
2305	OTHER CAPITAL PROJECTS
230501	ACQUISITION OF NON TANGIBLE ASSETS
23050101	RESEARCH AND DEVELOPMENT
23050102	COMPUTER SOFTWARE ACQUISITION
23050103	MONITORING AND EVALUATION
23050106	ECONOMIC EMPOWERMENT



4.0 Functional Segment

The functional classification categorizes expenditure according to the purposes and objectives for which they are intended. Functional Classification or Classification by Functions of Government (COFOG) is defined as a detailed classification of the functions, or socioeconomic objectives, that general government units aim to achieve through various kinds of outlays. It comprises 5-digit codes. A “functional” classification organizes government activities according to their broad objectives or purposes (for example, education, social security, housing, etc.). It is independent of the government’s administrative or organizational structure. A functional classification is especially useful in analyzing the allocation of resources among sectors. It may also be used for tracking poverty-reducing expenditures. COFOG is divided into three levels as presented below.

Functional Segment Structure

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

Function Segment

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



701	GENERAL PUBLIC SERVICES
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 COMMERCIAL AFFAIRS
70412	GENERAL LABOUR AFFAIRS
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING
70421	AGRICULTURE
70422	FORESTRY
70423	FISHING AND HUNTING
7043	FUEL AND ENERGY
70431	COAL AND OTHER SOLID MINERAL FUEL
70432	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



701	GENERAL PUBLIC SERVICES
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	ENVIRONMENTAL PROTECTION
7051	WASTE MANAGEMENT
70511	WASTE MANAGEMENT
7052	WASTE WATER MANAGEMENT
70521	WASTE WATER MANAGEMENT
7053	POLLUTION ABATEMENT
70531	POLLUTION ABATEMENT
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE
7055	R&D ENVIRONMENTAL PROTECTION
70551	R & D ENVIRONMENTAL PROTECTION
7056	ENVIRONMENTAL PROTECTION N.E.C.
70561	ENVIRONMENTAL PROTECTION N.E.C.
706	HOUSING AND COMMUNITY AMMENITIES
7061	HOUSING DEVELOPMENT
70611	HOUSING DEVELOPMENT
7062	COMMUNITY DEVELOPMENT
70621	COMMUNITY DEVELOPMENT



701	GENERAL PUBLIC SERVICES
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	HEALTH
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT
70711	PHARMACEUTICAL PRODUCTS
70712	OTHER MEDICAL PRODUCTS
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT
7072	OUTPATIENT SERVICES
70721	GENERAL MEDICAL SERVICES
70722	SPECIALIZED MEDICAL SERVICES
70723	DENTAL SERVICES
70724	PARAMEDICAL SERVICES
7073	HOSPITAL SERVICES
70731	GENERAL HOSPITAL SERVICES
70732	SPECIALIZED HOSPITAL SERVICES
70733	MEDICAL AND MATERNITY CENTRE SERVICES
70734	NURSING AND CONVALESCENT HOME SERVICES
7074	PUBLIC HEALTH SERVICES
70741	PUBLIC HEALTH SERVICES
7075	R & D HEALTH
70751	R & D HEALTH
7076	HEALTH N.E.C.
70761	HEALTH N.E.C.
708	RECREATION, CULTURE AND RELIGION
7081	RECREATIONAL AND SPORTING SERVICES
70811	RECREATIONAL AND SPORTING SERVICES
7082	CULTURAL SERVICES
70821	CULTURAL SERVICES
7083	BROADCASTING AND PUBLISHING SERVICES
70831	BROADCASTING AND PUBLISHING SERVICES
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES
7085	R & D RECREATION, CULTURE AND RELIGION
70851	R & D RECREATION, CULTURE AND RELIGION
7086	RECREATION, CULTURE AND RELIGION N.E.C.
70861	RECREATION, CULTURE AND RELIGION N.E.C.



701	GENERAL PUBLIC SERVICES
709	EDUCATION
7091	PRE-PRIMARY AND PRIMARY EDUCATION
70911	PRE-PRIMARY EDUCATION
70912	PRIMARY EDUCATION
7092	SECONDARY EDUCATION
70921	LOWER SECONDARY EDUCATION
70922	UPPER-SECONDARY EDUCATION
7093	POSTSECONDARY NONTERTIARY EDUCATION
70931	POST-SECONDARY NON-TERTIARY EDUCATION
7094	TERTIARY EDUCATION
70941	FIRST STAGE OF TERTIARY EDUCATION
70942	SECOND STAGE OF TERTIARY EDUCATION
7095	EDUCATION NOT DEFINABLE BY LEVEL
70951	EDUCATION NOT DEFINABLE BY LEVEL
7096	SUBSIDIARY SERVICES TO EDUCATION
70961	SUBSIDIARY SERVICES TO EDUCATION
7097	R & D EDUCATION
70971	R & D EDUCATION
7098	EDUCATION N.E.C.
70981	EDUCATION N.E.C
710	SOCIAL PROTECTION
7101	SICKNESS AND DISABILITY
71011	SICKNESS
71012	DISABILITY
7102	OLD AGE
71021	OLD AGE
7103	SURVIVORS
71031	SURVIVORS
7104	FAMILY AND CHILDREN
71041	FAMILY AND CHILDREN
7105	UNEMPLOYMENT
71051	UNEMPLOYMENT
7106	HOUSING
71061	HOUSING
7107	SOCIAL EXCLUSION N.E.C
71071	SOCIAL EXCLUSION N.E.C.
7108	R & D SOCIAL PROTECTION
71081	R & D SOCIAL PROTECTION
7109	SOCIAL PROTECTION N.E.C.
71091	SOCIAL PROTECTION N.E.C.



5.0 Programme Segment

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

The programme segment is made up of 14 digits, which comprises Sectors, Objectives, Programmes, Projects, and Activities as presented below.

Programme Segment Structure

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

Programme Segment

Code	Description
01	Agriculture
0101	Effective governance of the Agriculture Sector
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
010102	Agriculture sector coordination mechanisms
0102	Development of the livestock value chain
010201	Ruminant (cattle, sheep & goats) production and marketing
010202	Meat processing and marketing
010203	Poultry, pig, and micro livestock production
010204	Dairy development
010205	Animal health and livestock disease 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 the state's comparative advantage)
010302	Intensive crop and vegetable production (irrigation, crop diversification, etc.)



Code	Description
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals, etc.)
0104	<i>Reduction of post-harvest losses</i>
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	<i>Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)</i>
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	<i>Promotion of forest resource conservation and preservation of biodiversity</i>
010601	Forest regeneration and conservation
010602	Eco-tourism development
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture, etc.) programme
0107	<i>Promotion of an enabling environment for increased agricultural development</i>
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 statistics 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	<i>Agriculture Sector Expenditures Not Elsewhere Classified</i>
011001	Agriculture Programme Not Elsewhere Classified
02	<i>Societal Re-orientation</i>
0210	<i>Societal Re-orientation - General</i>
021001	Societal Re-orientation - General
03	<i>Poverty Alleviation</i>
0310	<i>Poverty Alleviation - General</i>
031001	Poverty Alleviation - General
04	<i>Health</i>
0401	<i>Effective governance of the health system</i>
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



Code	Description
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



Code	Description
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	<i>Increase in access, retention, and completion rate at all levels</i>
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	<i>Equity and inclusiveness in the provision of educational services</i>
050301	Inclusive Education
050302	Special education
050303	Nomadic and migrants' education
050304	Second chance education
050305	Girls/Boys child education
050306	Emergency Response
0504	<i>Improved quality of teaching and learning outcomes</i>
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	<i>Adequate infrastructure at all levels</i>
050501	Schools' infrastructure construction and rehabilitation
050502	Furnishing
050503	Libraries and laboratories
050504	Water, sanitation and hygiene
050505	School safety
0506	<i>Improved education information management system (EIMS)</i>
050601	ICT equipment, software and expertise
050602	Research and development
050603	Data and data management
0510	<i>Education Sector Expenditures Not Elsewhere Classified</i>
051001	Education Not Elsewhere Classified
06	<i>Housing and Urban Development</i>
0610	<i>Housing and Urban Development - General</i>
061001	Housing and Urban Development - General
07	<i>Gender</i>
0710	<i>Gender - General</i>
071001	Gender - General



Code	Description
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



5.0 Fund Segment

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

Fund Segment Structure

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

Fund Segment

Code	Description
01	FEDERATION ACCOUNT
011	FAAC DIRECT ALLOCATION
01101	FAAC DIRECT ALLOCATION
02	CONSOLIDATED REVENUE FUND
021	MAIN ENVELOP
02101	MAIN ENVELOP - BUDGETARY ALLOCATION
022	CRF CHARGES
02201	PENSION AND GRATUITIES
02202	SERVICE WIDE VOTE
02203	CAPITAL SUPPLEMENTATION
02204	OTHER CRF CHARGES
03	CAPITAL DEVELOPMENT FUND
031	CDF MAIN
03101	CAPITAL DEVELOPMENT FUND
04	CONTINGENCY FUND
041	CONTINGENCY FUND MAIN
04101	CONTINGENCY FUND
05	DEBT RELIEF GAINS
051	DEBT RELIEF FUND MAIN
05101	DEBT RELIEF GAINS



Code	Description
06	SPECIAL AND TRUST FUNDS
061	SPECIAL AND TRUST FUNDS
06103	PETROLEUM EQUALISATION FUND
07	OTHER PUBLIC 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
08	AIDS AND GRANTS
081	MULTILATERAL AIDS AND GRANTS
08101	AFRICAN DEVELOPMENT BANK
08102	AFRICAN DEVELOPMENT FUND
08103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)
08104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE
08105	ECOWAS FUND
08106	EUROPEAN DEVELOPMENT FUND
08107	EUROPEAN UNION
08108	EUROPEAN INVESTMENT BANK
08109	IDA - AFRICAN FACILITY
08110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
08112	INTERNATIONAL FINANCE CORPORATION
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
08114	INTERNATIONAL MONETARY FUND
08115	NIGERIA TRUST FUND
08116	NORDIC DEVELOPMENT FUND
08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
08121	WORLD BANK TRUST FUND
08122	WORLD FOOD PROGRAMME
08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
08124	GLOBAL 2000
08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
08126	MULTI-DONOR BUDGET SUPPORT
082	BILATERAL AIDS AND GRANTS
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (Dfid) - FCDO
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)
08205	SAUDI FUND FOR DEVELOPMENT
083	LOCAL AIDS AND GRANTS
08301	DONATION BY LOCAL NGOs
08302	DONATION BY STATE GOVERNMENTS
08303	DONATION BY LOCAL GOVERNMENTS



Code	Description
08304	DONATIONS BY FEDERAL GOVERNMENT
08305	DONATIONS BY PRIVATE SECTOR COMPANIES
08306	DONATIONS BY INDIVIDUALS
08307	DONATIONS FROM OTHER SOURCES
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
09201	BI-LATERAL LOANS
093	LOCAL LOANS/DEBTS
09301	FEDERAL GOVERNMENT
09302	CENTRAL BANK OF NIGERIA (CBN)
09303	BOND
09304	COMMERCIAL BANK
09305	OTHER BANKS
10	RETAINED INDEPENDENT REVENUE
101	RETAINED INDEPENDENT REVENUE
10101	RETAINED INTERNALLY GENERATED REVENUE
10102	PTA CONTRIBUTIONS
10103	SCHOOL LEVIES



6.0 Geo-Location Segment

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

Geo Code Segment consists of 8 digits as shown below.

Structure of Geo-location Segment

Level	Description	Digit
1	Geo-political zone	1
2	State	2
3	Senatorial Districts:	1
4	Local Government	2
5	Ward	2

Location Segment

Code	Description
3	North Central
122	KOGI STATE
1221	KOGI CENTRAL
122101	ADAVI
12210101	OKUNCHI/OZURI/ONIEKA
12210102	OGAMINANA
12210103	IRUVUCHEBA
12210104	IDANUHUA
12210105	ADAVI-EBA
12210106	KUROKO I
12210107	KUROKO II
12210108	INO ZIOMI/IPAKU/OSISI
12210109	IKARAWORO/IDOBANYERE
12210110	NAGAZI FARM CENTRE
12210111	EGE/IRUVOCHINOMI
12210112	LG Wide
122102	AJAOKUTA
12210201	EBIYA NORTH
12210202	EBIYA SOUTH
12210203	ABODI/PATESI
12210204	ICHUWA/UPAJA
12210205	BADOKO



Code	Description
12210206	OGIGIRI
12210207	ADOGO
12210208	ACHAGANA
12210209	ODONU/UNOSI
12210210	OMGBO
12210211	ADOGU/APAMIRA/OGODO UHUOVENE
12210212	OBANGEDE/OHUNENE/UKOKO INYE'RE
12210213	OLD AJAOKUTA
12210214	GANAGA/TOWNSHIP
12210215	LG Wide
122115	OGORI/MAGONGO
12211501	ENI
12211502	OSHOBANE
12211503	OKIBO
12211504	OKESI
12211505	ILETEJU
12211506	AIYEROMI
12211507	UGUGU
12211508	OBINOYIN
12211509	OBATIGBEN
12211510	OTURU /OPOWUROYE
12211511	LG Wide
122116	OKEHI
12211601	OBAIBA I
12211602	OBAIBA II
12211603	OKUEHU
12211604	OHUETA
12211605	OBOROKE EBA
12211606	OBAROKE UVETE
12211607	EIKA / OHIZENYI
12211608	OKAITO / USUNGWEN
12211609	OHUEPE / OMAVI UBORO
12211610	OBANGEDE / UHUODO
12211611	OBOROKE UVETE - II
12211612	LG Wde
122117	OKENE
12211701	BARIKI
12211702	OBESSA
12211703	ONYUKOKO
12211704	IDOJI
12211705	ORIETESU
12211706	OTUTU
12211707	OKENE-EBA / AGASSA/ AHACHE
12211708	OBEHIRA UVETTA
12211709	OBEHIRA EBA
12211710	ABUGA/OZUJA
12211711	UPOGORO/ODENKU
12211712	LG Wide



Code	Description
1222	KOGI EAST
122203	ANKPA
12220301	ANKPA TOWNSHIP
12220302	ANKPA SUBURB I
12220303	ANKPA SUBURB II
12220304	ANKPA I
12220305	ANKPA II
12220306	ENJEMA I
12220307	ENJEMA II
12220308	ENJEMA III
12220309	ENJEMA IV
12220310	OJOKU I
12220311	OJOKU II
12220312	OJOKU III
12220313	OJOKU IV
12220314	LG Wide
122204	BASSA
12220401	AKUBA I
12220402	AKUBA II
12220403	AYEDE/AKAKANA
12220404	OZONGULO/KPANCHE
12220405	IKENDE
12220406	GBOLOKO
12220407	KPATA
12220408	EFORO
12220409	MOZUM
12220410	OZUGBE
12220411	LG Wide
122205	DEKINA
12220501	DEKINA TOWN
12220502	IYALE
12220503	EMEWE
12220504	ODU I
12220505	ODU II
12220506	ABOCHO
12220507	OGBABEDE
12220508	ADUMU EGUME
12220509	OJIKPADALA
12220510	ANYIGBA
12220511	OKURA OLAFIA
12220512	OGANE INIGU
12220513	LG Wide
122206	IBAJI
12220601	ODEKE
12220602	UJEH
12220603	IYANO
12220604	AKPANYO
12220605	UNALE



Code	Description
12220606	OJILA
12220607	EJULE
12220608	AYAH
12220609	ANALO
12220610	ONYEDEGA
12220611	LG Wide
122207	IDAH
12220701	IGALAOGBA
12220702	OWOLI APA
12220703	IGECHEBA
12220704	UKWAJA
12220705	OGEGELE
12220706	EDE
12220707	SABON GARI
12220708	EGA
12220709	UGWODA
12220710	ICHALA
12220711	LG Wide
122208	IGALAMELA-ODOLU
12220801	AVRUGO
12220802	EKWULOKO
12220803	ODOLU
12220804	OJI-AJI
12220805	AKPANYA
12220806	UBELE
12220807	AJAKA I
12220808	AJAKA II
12220809	OFORACHI I
12220810	OFORACHI II
12220811	LG Wide
122214	OFU
12221401	IGO
12221402	ALOMA
12221403	EJULE ALLAH
12221404	ITOB/OKOKENYI
12221405	UGWOLAWO - I
12221406	UGWOLAWO - 2
12221407	ALOJI
12221408	OFOKE
12221409	OCHADAMU
12221410	OGBONICHA
12221411	IBOKO/EFAKWU
12221412	LG Wide
122218	OLAMABORO
12221801	IMANE I
12221802	IMANE II
12221803	OGUGU I
12221804	OGUGU II



Code	Description
12221805	OGUGU III
12221806	OLAMABORO I
12221807	OLAMABORO II
12221808	OLAMABORO III
12221809	OLAMABORO IV
12221810	OLAMABORO V
12221811	LG Wide
122219	OMALA
12221901	ABEJUKOLO I
12221902	ABEJUKOLO II
12221903	OPODA/OFEJJI
12221904	BAGANA
12221905	OKPATALA
12221906	AKPACHA
12221907	BAGAJI
12221908	ICHEKE AJOPACHI
12221909	OGODU
12221910	OJI-AJI
12221911	OLLA
12221912	LG Wide
1223	KOGI WEST
122309	IJUMU
12230901	AIYEGUNLE
12230902	AIYETORO I
12230903	AIYETORO II
12230904	IYAH/AYEH
12230905	ODOKORO
12230906	AIYERE/ARIMAH
12230907	OGIDI
12230908	ILETEJU/ORIGA
12230909	OGALE/ADUGE
12230910	EGBEDA EGGA/OKEDAYO
12230911	IYARA
12230912	IFFE/IKOYI/OKEJUMU
12230913	IYAMOYE
12230914	EKINRIN ADE
12230915	IBGOLAYERE/ILAERE
12230916	LG Wide
122310	KABBA/BUNU
12231001	ASUTA
12231002	ODO-AKETE
12231003	OKEKOKO
12231004	ODOLU
12231005	AIYEWA
12231006	AIYETEJU
12231007	OTU
12231008	EGBEDA
12231009	OKEDAYO



Code	Description
12231010	AKUTUPA-KIRI
12231011	AIYETORO-KIRI
12231012	ILUKE
12231013	OLLE/OKE-OFIN
12231014	ODO-APE
12231015	OKEBUKUN
12231016	LG Wide
122311	KOGI
12231101	UKWO-KOTON KARFE
12231102	ODAKI-KOTON KARFE
12231103	KOTONKARFE SOUTH EAST
12231104	GIRINYA
12231105	IRENODU
12231106	AKPASU
12231107	TAWARI
12231108	GEGU-BEKI NORTH
12231109	GEGU-BEKI SOUTH
12231110	CHIKARA NORTH
12231111	CHIKARA SOUTH
12231112	LG Wide
122312	LOKOJA
12231201	LOKOJA - A
12231202	LOKOJA - B
12231203	LOKOJA - C
12231204	LOKOJA - D
12231205	LOKOJA - E
12231206	KUPA NORTH EAST
12231207	KUPA SOUTH WEST
12231208	OWORO
12231209	KAKANDA
12231210	EGGAN
12231211	LG Wide
122313	MOPA-AMURO
12231301	ODOLE - 1
12231302	ODOLE - 2
12231303	ILETEJU - 1
12231304	ILLETEJU - 2
12231305	OKEAGI/ILAI
12231306	OROKERE
12231307	TAKETE IDDE/OTAFUN
12231308	AIYEDAYO/AIYEDARO
12231309	AGBAFOGUN
12231310	AIYEDE/OKAGI
12231311	LG Wide
122320	YAGBA EAST
12232001	IFE OLUKOTUN I
12232002	IFE OLUKOTUN II
12232003	PONYAN



Code	Description
12232004	ALU/IGBAGUN/ORANRE
12232005	EJUKU
12232006	JEGE/OKE/AGI OGBOM/ISAO
12232007	MAKUTU I
12232008	MAKUTU II
12232009	ITEDO
12232010	ILAFIN/IDOFIN/ODO - OGBA
12232011	LG Wide
122321	YAGBA WEST
12232101	EJIBA
12232102	ODO ERI OKOTO
12232103	ODO ERE OKE ERE
12232104	ISANLU ESA/OKOLOKE/OKUNRAN
12232105	IYAMERIN/IGBARUKU
12232106	ODO ARA OMI OGGA
12232107	OGBE
12232108	OKE EGBE I
12232109	OKE EGBE II
12232110	OKE EGBE III
12232111	OKE EGBE IV
12232112	ODO EGBE I
12232113	ODO EGBE II
12232114	ODO EGBE
12232115	LG Wide