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**APPROVED CHART OF ACCOUNT FOR LGAs IN KEBBI STATE, CONSISTENT WITH THE STATE AND NATIONAL CHART OF ACCOUNT**

1. **ADMINISTRATIVE SEGMENT CODES**

|  |  |  |
| --- | --- | --- |
| **Code** | **Description** | **Level** |
| ***010000000000*** | ***ADMINISTRATION SECTOR*** | 1 |
| **011100000000** | **OFFICE OF THE LG CHAIRMAN** | 2 |
| 011100100100 | OFFICE OF THE CHAIRMAN | 3 |
| 011100100200 | OFFICE OF THE VICE CHAIRMAN | 3 |
| 011118300100 | INTERNAL AUDIT | 3 |
| 011100200100 | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | 3 |
| **011200000000** | **LOCAL GOVERNMENT COUNCIL** | 2 |
| 011200300100 | THE COUNCIL | 3 |
| 011200500100 | ASSISTANTS/AIDES/ADVISERS | 3 |
| 011200700100 | COUNCIL COMMITTEES | 3 |
| 011202100100 | OFFICE OF THE HOUSE LEADER | 3 |
| 011202100200 | OFFICE OF THE DEPUTY LEADER | 3 |
| 011202100300 | OFFICE OF THE MAJORITY LEADER | 3 |
| 011202100400 | OFFICE OF THE DEPUTY MAJORITY LEADER | 3 |
| 011202100500 | OFFICE OF THE MINORITY LEADER; | 3 |
| 011202100600 | OFFICE OF THE DEPUTY MINORITY LEADER | 3 |
| 011202100700 | OFFICE OF THE CHIEF WHIP | 3 |
| 011202100800 | OFFICE OF THE DEPUTY CHIEF WHIP | 3 |
| 011202200100 | CLERK TO THE HOUSE | 3 |
| **012500000000** | **OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE** | 2 |
| 012500100100 | OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE | 3 |
| **016100000000** | **OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT** | 2 |
| 016100100100 | SECRETARY TO THE LOCAL GOVERNMENT | 3 |
| **016200000000** | **ADMINISTRATION & GENERAL SERVICES** | 2 |
| 016200100100 | ADMINISTRATION & GENERAL SERVICES | 3 |
| ***020000000000*** | ***ECONOMIC SECTOR*** | 1 |
| **021500000000** | **DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT** | 2 |
| 021500100100 | DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT | 3 |
| **022000000000** | **DEPARTMENT FINANCE AND SUPPLIES** | 2 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLIES | 3 |
| **023400000000** | **DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY** | 2 |
| 023400100100 | DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY | 3 |
| **023800000000** | **DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)** | 2 |
| 023800100100 | DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS) | 3 |
| **025200000000** | **WATER, SANITATION & HYGIENE (WASH)** | 2 |
| 025200100100 | WATER, SANITATION & HYGIENE (WASH) | 3 |
| ***050000000000*** | ***SOCIAL SECTOR*** | 1 |
| **051400000000** | **WOMEN DEVELOPMENT OFFICE** | 2 |
| 051400100100 | WOMEN DEVELOPMENT OFFICE | 3 |
| **051700000000** | **DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION** | 2 |
| 051700100100 | DEPARTMENT OF SOCIAL DEVELOPMENT | 3 |
| 051702600100 | UNIVERSAL BASIC EDUCATION BOARD (UBEB) | 3 |
| **052100000000** | **DEPARTMENT OF MEDICAL & HEALTH SERVICE** | 2 |
| 052100100100 | DEPARTMENT OF MEDICAL & HEALTH SERVICE | 3 |
| 052100100200 | ENVIRONMENTAL HEALTH UNIT | 3 |
| 052100100300 | NUTRITION UNIT | 3 |
| **055100000000** | **TRADITIONAL RULERS' COUNCIL** | 2 |
| 055100100100 | TRADITIONAL RULERS' COUNCIL | 3 |
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1. **ECONOMIC SEGMENT CODES**
2. **EXPENDITURE CODES**

|  |  |  |
| --- | --- | --- |
| **Code** | **Description** | **Level** |
| ***2*** | ***EXPENDITURES*** | 1 |
| **21** | **PERSONNEL COST** | 2 |
| ***2101*** | ***SALARY*** | 3 |
| **210101** | **SALARIES AND WAGES** | 4 |
| 21010101 | SALARIES | 5 |
| 21010102 | OVERTIME PAYMENT | 5 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 5 |
| 21010104 | CLEARANCE OF SALARY ARREARS | 5 |
| 21010105 | PROMOTION ARREARS | 5 |
| ***2102*** | ***ALLOWANCES AND SOCIAL CONTRIBUTION*** | 3 |
| **210201** | **ALLOWANCES** | 4 |
| 21020101 | Housing /Rent Allowance | 5 |
| 21020102 | Transport Allowance | 5 |
| 21020103 | Meal Subsidy | 5 |
| 21020104 | Utility Allowance | 5 |
| 21020105 | Entertainment Allowance | 5 |
| 21020106 | Leave Grant/Allowance | 5 |
| 21020107 | Domestic Staff Allowance | 5 |
| 21020108 | Responsibility Allowance | 5 |
| 21020109 | Furniture Allowance | 5 |
| 21020110 | Shift Allowance | 5 |
| 21020111 | Motor Vehicle Allowance | 5 |
| 21020112 | Personal Assistance Allowance | 5 |
| 21020113 | Acting Allowance | 5 |
| 21020118 | Call Duty Allowance | 5 |
| 21020119 | Clinical Allowance | 5 |
| 21020120 | Exams Supervision Allowance | 5 |
| 21020121 | NON REGULAR ALLOWANCES | 5 |
| 21020122 | Hazard Allowance | 5 |
| 21020123 | Inducement Allowance | 5 |
| 21020124 | Journal Allowance | 5 |
| 21020128 | Local Society Allowance | 5 |
| 21020130 | Medical Allowance | 5 |
| 21020131 | Council Allowance | 5 |
| 21020134 | Research Academic Allowance | 5 |
| 21020135 | STUDENT ALLOWANCE | 5 |
| 21020136 | Rural Posting Allowance | 5 |
| 21020137 | Science Teachers Allowance | 5 |
| 21020138 | Teaching Allowance | 5 |
| 21020139 | Weighing Allowance | 5 |
| 21020140 | Part-Time Post Teach | 5 |
| 21020141 | Teaching Practice/SIWES Allowance | 5 |
| 21020142 | TSS Allowance | 5 |
| 21020143 | N.Y.S.C Allowances | 5 |
| 21020144 | Security Allowance | 5 |
| **210202** | **SOCIAL CONTRIBUTIONS** | 4 |
| 21020201 | NHIS CONTRIBUTION | 5 |
| 21020202 | CONTRIBUTORY PENSION (EMPLOYERS ) | 5 |
| 21020203 | GROUP LIFE INSURANCE | 5 |
| 21020204 | EMPLOYEES COMPENSATION FUND | 5 |
| 21020205 | HOUSING FUND CONTRIBUTION | 5 |
| ***2103*** | ***SOCIAL BENEFITS*** | 3 |
| **210301** | **SOCIAL BENEFITS** | 4 |
| 21030101 | GRATUITY | 5 |
| 21030102 | PENSION | 5 |
| 21030103 | DEATH BENEFITS | 5 |
| 21030104 | CLEARANCE OF GRATUITY ARREARS | 5 |
| 21030105 | CLEARANCE OF PENSION ARREARS | 5 |
| 21030106 | SEVERANCE BENEFITS/PAYMENT FOR POLITICAL OFFICE HOLDERS | 5 |
| **22** | **OTHER RECURRENT COSTS** | 2 |
| ***2202*** | ***OVERHEAD COST*** | 3 |
| **220201** | **TRAVEL & TRANSPORT - GENERAL** | 4 |
| 22020101 | LOCAL TRAVEL AND TRANSPORT - TRAINING | 5 |
| 22020102 | LOCAL TRAVEL AND TRANSPORT - OTHERS | 5 |
| 22020103 | INT'L TRAVEL & TRANSPORT - TRAINING | 5 |
| 22020104 | INT'L TRAVEL & TRANSPORT - OTHERS | 5 |
| **220202** | **UTILITIES - GENERAL** | 4 |
| 22020201 | ELECTRICITY CHARGES | 5 |
| 22020202 | TELEPHONE CHARGES | 5 |
| 22020203 | INTERNET ACCESS CHARGES | 5 |
| 22020204 | SATELLITE BROADCAST CHARGES | 5 |
| 22020205 | WATER RATE | 5 |
| 22020206 | SEWERAGE CHARGES | 5 |
| 22020207 | LEASED COMMUNICATION LINES(S) | 5 |
| 22020208 | SOFTWARE CHARGES/ LICENSE RENEWAL | 5 |
| **220203** | **MATERIALS & SUPPLIES - GENERAL** | 4 |
| 22020301 | OFFICE STATIONARY / COMPUTER CONSUMABLES | 5 |
| 22020302 | BOOKS | 5 |
| 22020303 | NEWSPAPERS | 5 |
| 22020304 | MAGAZINE AND PERIODICALS | 5 |
| 22020305 | PRINTING OF SECURITY DOCUMENTS | 5 |
| 22020306 | PRINTING OF NON - SECURITY DOCUMENTS | 5 |
| 22020307 | DRUGS / LABORATORY / MEDICAL SUPPLIES | 5 |
| 22020308 | FIELD AND CAMPING MATERIAL SUPPLIES | 5 |
| 22020309 | UNIFORM AND OTHER CLOTHING | 5 |
| 22020310 | TEACHING AIDS / INSTRUCTION MATERIALS | 5 |
| 22020311 | FOOD STUFF/ CATERING MATERIALS SUPPLIES | 5 |
| 22020312 | CHEMICALS FOR WATER TREATMENT | 5 |
| 22020313 | PRODUCTION OF REPORTS | 5 |
| 22020315 | CHEMICALS/ANALYTICAL REAGENTS | 5 |
| 22020316 | START-UP PACKS & SKILL DEVELOPMENT CERTIFICATE | 5 |
| **220204** | **MAINTENANCE SERVICES - GENERAL** | 4 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 5 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 5 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 5 |
| 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENT | 5 |
| 22020405 | MAINTENANCE OF PLANTS / GENERATORS | 5 |
| 22020406 | OTHER MAINTENANCE SERVICES | 5 |
| 22020407 | MAINTENANCE OF AIRCRAFTS | 5 |
| 22020408 | MAINTENANCE OF SEA BOATS | 5 |
| 22020409 | MAINTENANCE OF RAILWAY EQUIPMENT | 5 |
| 22020410 | MAINTENANCE OF STREET LIGHTING | 5 |
| 22020411 | MAINTENANCE OF COMMUNICATION EQUIPMENT | 5 |
| 22020412 | MAINTENANCE OF MARKETS/PUBLIC PLACES | 5 |
| 22020413 | MINOR ROAD MAINTAINANCE | 5 |
| 22020414 | MAINTENANCE OF LIBRARY | 5 |
| **220205** | **TRAINING - GENERAL** | 4 |
| 22020501 | LOCAL TRAINING | 5 |
| 22020502 | INTERNATIONAL TRAINING | 5 |
| 22020503 | WORKSHOP/SEMINAR/CONFERENCES | 5 |
| **220206** | **OTHER SERVICES - GENERAL** | 4 |
| 22020601 | SECURITY SERVICES | 5 |
| 22020602 | OFFICE RENT | 5 |
| 22020603 | RESIDENTIAL RENT | 5 |
| 22020604 | SECURITY VOTE (INCLUDING OPERATIONS) | 5 |
| 22020605 | CLEANING AND FUMIGATION SERVICES | 5 |
| 22020606 | INTERNAL AUDIT EXPENSES | 5 |
| 22020607 | RESCUE SERVICES | 5 |
| 22020609 | MONITORING / SUPERVISION | 5 |
| 22020610 | OTHER SERVICES | 5 |
| 22020611 | HOSTING/MOBILIZATION OF POLITICAL ASSOCIATIONS AND INTEREST GROUPS | 5 |
| 22020612 | BURIAL EXPENSES | 5 |
| 22020613 | SOFTWARE RENEWALS | 5 |
| **220207** | **CONSULTING & PROFESSIONAL SERVICES - GENERAL** | 4 |
| 22020701 | FINANCIAL CONSULTING | 5 |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING | 5 |
| 22020703 | LEGAL SERVICES | 5 |
| 22020704 | ENGINEERING SERVICES | 5 |
| 22020705 | ARCHITECTURAL SERVICES | 5 |
| 22020706 | SURVEYING SERVICES | 5 |
| 22020707 | AGRICULTURAL CONSULTING | 5 |
| 22020708 | MEDICAL CONSULTING | 5 |
| 22020709 | RESEARCH SERVICES | 5 |
| **220208** | **FUEL & LUBRICANTS - GENERAL** | 4 |
| 22020801 | FUEL AND LUBRICANT - GENERAL | 5 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 5 |
| 22020803 | PLANT / GENERATOR FUEL COST | 5 |
| 22020805 | SEA BOAT FUEL COST | 5 |
| 22020806 | COOKING GAS/FUEL COST | 5 |
| **220209** | **FINANCIAL CHARGES - GENERAL** | 4 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) | 5 |
| 22020902 | INSURANCE PREMIUN | 5 |
| 22020903 | LOSS ON FOREIGN EXCHANGE | 5 |
| 22020904 | OTHER CRF BANK CHARGES | 5 |
| **220210** | **MISCELLANEOUS EXPENSES GENERAL** | 4 |
| 22021001 | ENTERTAINMENT & HOSPITALITY | 5 |
| 22021002 | HONORARIUM AND SITTING ALLOWANCE | 5 |
| 22021003 | PUBLICITY AND ADVERTISEMENT | 5 |
| 22021004 | MEDICAL EXPENSES: LOCAL | 5 |
| 22021005 | FOREIGN SERVICE SCHOOL FEES PAYMENTS | 5 |
| 22021006 | POSTAGES AND COURIER SERVICES | 5 |
| 22021007 | WELFARE PACKAGES | 5 |
| 22021008 | SUBSRCIPTION TO PROFESSIONAL BODIES | 5 |
| 22021009 | SPORTING ACTIVITIES | 5 |
| 22021010 | DIRECT TEACHING & LABORATORY COST | 5 |
| 22021019 | MEDICAL EXPENSES-INTERNATIONAL | 5 |
| 22021020 | FOREIGN SCHOLARSHIP SCHEME | 5 |
| 22021021 | SPECIAL DAYS/CELEBRATIONS | 5 |
| 22021022 | SCHOOL EXPENSES | 5 |
| 22021023 | FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES | 5 |
| 22021024 | COMMITTEE & COMMISION EXPENSES | 5 |
| 22021025 | SPECIAL ADVOCCY, SENSITIZATION AND CAMPAIGN | 5 |
| 22021026 | EXCO & TENDER EXPENSES | 5 |
| 22021027 | PROJECT MONITORING EXPENSES | 5 |
| 22021028 | DEVELOPMENT PLANNING COSTS | 5 |
| 22021029 | MICRO FINANCE BANKS OPERATIONS | 5 |
| 22021030 | TRADE FAIR EXPENSES | 5 |
| 22021031 | FESTIVAL AND CULTURAL ACTIVITIES EXPENSES | 5 |
| 22021032 | ACCREDITATION EXPENSES | 5 |
| 22021034 | COMMUNITY ACTION FOR RESILIENCE AND ECONOMIC STIMULUS (CARES) Operations Cost | 5 |
| 22021035 | ANNUAL BUDGET PREPARATION BONUS | 5 |
| ***2203*** | ***LOANS AND ADVANCES*** | 3 |
| **220301** | **STAFF LOANS & ADVANCES** | 4 |
| 22030101 | MOTOR CYCLE ADVANCES | 5 |
| 22030102 | BICYCLE ADVANCES | 5 |
| 22030103 | REFURBISHING ADVANCES | 5 |
| 22030104 | CORRESPONDENCE ADVANCES | 5 |
| 22030105 | SPETACLE ADVANCES | 5 |
| 22030106 | MOTOR VEHICLE ADVANCE | 5 |
| 22030107 | FURNISHING ADVANCES | 5 |
| 22030108 | HOUSING LOANS | 5 |
| ***2204*** | ***GRANTS AND CONTRIBUTIONS GENERAL*** | 3 |
| **220401** | **LOCAL GRANTS AND CONTRIBUTIONS** | 4 |
| 22040101 | GRANTS TO STATE GOVERNMENT - RECURRENT | 5 |
| 22040102 | GRANTS TO STATE GOVERNMENT - CAPITAL | 5 |
| 22040103 | GRANTS TO LOCAL GOVERNMENTS - RECURRENT | 5 |
| 22040104 | GRANTS TO LOCAL GOVERNMENTS - CAPITAL | 5 |
| 22040105 | GRANTS TO GOVERNMENT AGENCIES - RECURRENT | 5 |
| 22040106 | GRANT TO GOVERMENT AGENCIES - CAPITAL | 5 |
| 22040107 | GRANT TO PRIVATE COMPANIES - RECURRENT | 5 |
| 22040108 | GRANT TO PRIVATE COMPANIES - CAPITAL | 5 |
| 22040109 | GRANTS TO COMMUNITIES/NGOS | 5 |
| **220402** | **FOREIGN GRANTS AND CONTRIBUTIONS** | 4 |
| ***2205*** | ***SUBSIDIES GENERAL*** | 3 |
| **220501** | **SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS** | 4 |
| 22050101 | SUBSIDY TO GOVERNMENT OWNED COMPANIES | 5 |
| 22050102 | MEAL SUBSIDY TO GOVERNMENT SCHOOLS | 5 |
| 22050103 | SUBVENTION | 5 |
| 22050104 | PETROLEUM/ ENERGY SUBSIDY | 5 |
| 22050105 | EDUCATIONAL SUBSIDY | 5 |
| 22050106 | HEALTH SUBSIDY | 5 |
| 22050107 | RELIGIOUS PILGRIMAGE SUBSIDY | 5 |
| **220502** | **SUBSIDY TO PRIVATE COMPANIES** | 4 |
| 22050201 | SUBSIDY TO PRIVATE COMPANIES | 5 |
| ***2206*** | ***PUBLIC DEBT CHARGES*** | 3 |
| **220601** | **FOREIGN INTEREST / DISCOUNT** | 4 |
| 22060101 | FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS | 5 |
| 22060102 | FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS | 5 |
| **220602** | **DOMESTIC INTEREST / DISCOUNT** | 4 |
| 22060201 | DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS | 5 |
| 22060202 | DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS | 5 |
| **220603** | **FOREIGN PRINCIPAL** | 4 |
| 22060301 | FOREIGN PRINCIPAL - SHORT TERM BORROWINGS | 5 |
| 22060302 | FOREIGN PRINCIPAL - LONG TERM BORROWINGS | 5 |
| **220604** | **DOMESTIC PRINCIPAL** | 4 |
| 22060401 | DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS | 5 |
| 22060402 | DOMESTIC PRINCIPAL - LONG TERM BORROWINGS | 5 |
| ***2207*** | ***TRANSFERS-PAYMENT*** | 3 |
| **220701** | **TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT** | 4 |
| 22070103 | TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS | 5 |
| 22070105 | PAYMENT OF COST OF IGR COLLECTION | 5 |
| 22070106 | RETAINED REVENUE BY DEPT/AGENCY | 5 |
| ***2208*** | ***TRANSFERS-PAYMENT TO INDIVIDUALS*** | 3 |
| **220801** | **TRANSFERS-PAYMENT TO INDIVIDUALS** | 4 |
| 22080101 | TRANSFERS-PAYMENT TO UNEMPLOYED | 5 |
| 22080102 | TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP | 5 |
| **23** | **CAPITAL EXPENDITURE** | 2 |
| ***2301*** | ***FIXED ASSETS PURCHASED*** | 3 |
| **230101** | **PURCHASE OF FIXED ASSETS - GENERAL** | 4 |
| 23010101 | PURCHASE / ACQUISITION OF LAND | 5 |
| 23010102 | PURCHASE OF OFFICE BUILDINGS | 5 |
| 23010103 | PURCHASE OF RESIDENTIAL BUILDINGS | 5 |
| 23010104 | PURCHASE MOTOR CYCLES | 5 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 5 |
| 23010106 | PURCHASE OF VANS | 5 |
| 23010107 | PURCHASE OF TRUCKS | 5 |
| 23010108 | PURCHASE OF BUSES | 5 |
| 23010109 | PURCHASE OF SEA BOATS | 5 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 5 |
| 23010113 | PURCHASE OF COMPUTERS | 5 |
| 23010114 | PURCHASE OF COMPUTER PRINTERS | 5 |
| 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 5 |
| 23010117 | PURCHASE OF SHREDDING MACHINES | 5 |
| 23010118 | PURCHASE OF SCANNERS | 5 |
| 23010119 | PURCHASE OF POWER GENERATING SET | 5 |
| 23010120 | PURCHASE OF CANTEEN / KITCHEN EQUIPMENT | 5 |
| 23010121 | PURCHASE OF RESIDENTIAL FURNITURE | 5 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 5 |
| 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 5 |
| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 5 |
| 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 5 |
| 23010126 | PURCHASE OF SPORTING / GAMING EQUIPMENT | 5 |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 5 |
| 23010128 | PURCHASE OF SECURITY EQUIPMENT | 5 |
| 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT | 5 |
| 23010130 | PURCHASE OF RECREATIONAL FACILITIES | 5 |
| 23010133 | PURCHASES OF SURVEYING EQUIPMENT | 5 |
| 23010134 | PURCHASE OF DIVING EQUIPMENT | 5 |
| 23010139 | PURCHASE OF TRANSFORMERS AND SPARE PARTS | 5 |
| 23010140 | PURCHASE OF CRANES VEHICLE | 5 |
| 23010141 | INSURANCE OF PUBLIC PROPERTY | 5 |
| 23010142 | PURCHASE OF INFORMATION EQUIPMENTS | 5 |
| 23010143 | PURCHASE OF MOBILE FILM EQUIPMENT CINITOVERS | 5 |
| 23010144 | PURCHASE OF REFUSE COLLECTION EQUIPMENT | 5 |
| 23010145 | PURCHASE OF ICT EQUIPMENTS | 5 |
| ***2302*** | ***CONSTRUCTION / PROVISION*** | 3 |
| **230201** | **CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL** | 4 |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 5 |
| 23020102 | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS | 5 |
| 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | 5 |
| 23020104 | CONSTRUCTION / PROVISION OF HOUSING | 5 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 5 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 5 |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 5 |
| 23020110 | CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS | 5 |
| 23020111 | CONSTRUCTION / PROVISION OF LIBRARIES | 5 |
| 23020112 | CONSTRUCTION / PROVISION OF SPORTING FACILITIES | 5 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 5 |
| 23020114 | CONSTRUCTION / PROVISION OF ROADS | 5 |
| 23020116 | CONSTRUCTION / PROVISION OF WATER-WAYS | 5 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 5 |
| 23020119 | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES | 5 |
| 23020122 | CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS | 5 |
| 23020123 | CONSTRUCTION OF TRAFFIC /STREET LIGHTS | 5 |
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | 5 |
| 23020125 | CONSTRUCTION OF POWER GENERATING PLANTS | 5 |
| 23020126 | CONSTRUCTION/PROVISION OF CEMETERIES | 5 |
| 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 5 |
| 23020128 | CONSTRUCTION OF PILGRIMS CAMP | 5 |
| ***2303*** | ***REHABILITATION / REPAIRS*** | 3 |
| **230301** | **REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL** | 4 |
| 23030101 | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | 5 |
| 23030102 | REHABILITATION / REPAIRS - ELECTRICITY | 5 |
| 23030103 | REHABILITATION / REPAIRS - HOUSING | 5 |
| 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | 5 |
| 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 5 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 5 |
| 23030109 | REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS | 5 |
| 23030110 | REHABILITATION / REPAIRS - LIBRARIES | 5 |
| 23030111 | REHABILITATION / REPAIRS - SPORTING FACILITIES | 5 |
| 23030112 | REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES | 5 |
| 23030113 | REHABILITATION / REPAIRS - ROADS | 5 |
| 23030115 | REHABILITATION / REPAIRS - WATER-WAY | 5 |
| 23030118 | REHABILITATION / REPAIRS - RECREATIONAL FACILITIES | 5 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 5 |
| 23030122 | REHABILITATION/REPAIRS OF BOUNDARIES | 5 |
| 23030123 | REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS | 5 |
| 23030124 | REHABILITATION/REPAIRS- MARKETS/PARKS | 5 |
| 23030125 | REHABILITATION/REPAIRS- POWER GENERATING PLANTS | 5 |
| 23030126 | REHABILITATION/REPAIRS OF CEMETERIES | 5 |
| 23030127 | REHABILITATION/REPAIRS- ICT INFRASTRUCTURES | 5 |
| 23030128 | REHABILITATION/REPAIRS- OFFICE EQUIPMENT | 5 |
| 23030129 | REHABILITATION/REPAIRS- MOSQUES | 5 |
| ***2304*** | ***PRESERVATION OF THE ENVIRONMENT*** | 3 |
| **230401** | **PRESERVATION OF THE ENVIRONMENT - GENERAL** | 4 |
| 23040101 | TREE PLANTING | 5 |
| 23040102 | EROSION & FLOOD CONTROL | 5 |
| 23040103 | WILDLIFE CONSERVATION | 5 |
| 23040104 | INDUSTRIAL POLLUTION PREVENTION & CONTROL | 5 |
| 23040105 | WATER POLLUTION PREVENTION & CONTROL | 5 |
| 23040106 | FISH PRESERVATION | 5 |
| ***2305*** | ***OTHER CAPITAL PROJECTS*** | 3 |
| **230501** | **ACQUISITION OF NON TANGIBLE ASSETS** | 4 |
| 23050101 | RESEARCH AND DEVELOPMENT | 5 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 5 |
| 23050103 | MONITORING AND EVALUATION | 5 |
| 23050104 | ANNIVERSARIES/CELEBRATIONS | 5 |
| 23050107 | MARGIN FOR INCREASES IN COSTS | 5 |
| 23050108 | SPECIAL GARNTS AND INTERVENTION | 5 |
| 23050109 | PROVISION OF AGRICULTURAL INPUTS | 5 |
| 23050199 | CONTINGENCY FUND | 5 |
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1. **REVENUE CODES**

|  |  |  |
| --- | --- | --- |
| **Code** | **Description** | **Level** |
| ***1*** | ***REVENUE*** | 1 |
| **11** | **GOVERNMENT SHARE OF FAAC** | 2 |
| ***1101*** | ***GOVERNMENT SHARE OF FAAC*** | 3 |
| **110101** | **LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES** | 4 |
| 11010101 | STATUTORY ALLOCATION | 5 |
| **110102** | **LOCAL GOVERNMENT SHARE OF VAT** | 4 |
| 11010201 | SHARE OF VAT | 5 |
| **110103** | **LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES** | 4 |
| 11010301 | Excess Crude | 5 |
| 11010302 | Excess Non-Oil | 5 |
| 11010303 | Exchange Gain | 5 |
| 11010304 | Ecological Fund | 5 |
| 11010305 | Electronic Money Transfer Levy (EMTL) | 5 |
| 11010306 | FOREX Equalisation Mineral | 5 |
| 11010307 | FOREX Equalisation Non-Mineral | 5 |
| 11010308 | Solid Mineral | 5 |
| 11010309 | Derivation Refunds | 5 |
| 11010310 | NNPC Refund | 5 |
| 11010311 | NLNG Dividend | 5 |
| 11010312 | Stabilization Funds | 5 |
| 11010313 | Infrastructure & Security | 5 |
| 11010314 | Signature Bonus | 5 |
| 11010399 | Other FAAC Distribution | 5 |
| **12** | **INDEPENDENT REVENUE** | 2 |
| ***1201*** | ***TAX REVENUE*** | 3 |
| **120101** | **PERSONAL TAXES** | 4 |
| 12010102 | Community or Poll Taxes | 5 |
| **120103** | **OTHER TAXES** | 4 |
| 12010301 | Cattle Tax (Where Applicable) | 5 |
| 12010305 | POOL BETTING TAX | 5 |
| 12010306 | DEVELOPMENT TAX/LEVY | 5 |
| 12010308 | LIVESTOCK TAX | 5 |
| 12010311 | Haulage Tax | 5 |
| 12010314 | Other Service Taxes | 5 |
| ***1202*** | ***NON-TAX REVENUE*** | 3 |
| **120201** | **LICENCES - GENERAL** | 4 |
| 12020101 | Bicycle License | 5 |
| 12020102 | Canoe License | 5 |
| 12020103 | Dog/Cat License | 5 |
| 12020104 | Cart/Truck License | 5 |
| 12020105 | Hawker Permit License | 5 |
| 12020106 | Liquor License | 5 |
| 12020107 | Palm wine Tappers/Selling License | 5 |
| 12020108 | Learning Driving License | 5 |
| 12020109 | Bulk Cigarettes License | 5 |
| 12020110 | Squatters/Hawkers Permit | 5 |
| 12020111 | Toll Gate (Where applicable) | 5 |
| 12020112 | Motorcycle License | 5 |
| 12020113 | Warf Landing License | 5 |
| 12020114 | Eating House License | 5 |
| 12020115 | Kiosk License | 5 |
| 12020116 | Bakery House License | 5 |
| 12020117 | Registration of Meat Van license | 5 |
| 12020118 | Cattle Dealers License | 5 |
| 12020119 | Dried Fish/Dried Meat License | 5 |
| 12020120 | Cold Room License | 5 |
| 12020121 | Butcher License | 5 |
| 12020122 | Auctioneer License | 5 |
| 12020123 | Goldsmith & Gold Sellers License | 5 |
| 12020124 | Dane Gun License | 5 |
| 12020125 | Hunting License | 5 |
| 12020126 | Control of Noise Permit | 5 |
| 12020128 | Tent at Sea Beach Permit | 5 |
| 12020129 | Cinematography License | 5 |
| 12020131 | Radio & Television License | 5 |
| 12020132 | Road Closure Permit | 5 |
| 12020133 | Open Air Preaching Permit | 5 |
| 12020134 | Dislodging of Septic Tank Licence | 5 |
| 12020135 | Sand Dredging License | 5 |
| 12020136 | Trade License | 5 |
| 12020137 | Petty Trade License | 5 |
| 12020138 | Sand, Granite, Iron, Sellers License | 5 |
| 12020139 | Sawmill License | 5 |
| 12020140 | Milling License | 5 |
| 12020141 | Grinding Mill License | 5 |
| 12020142 | Brown Sugar Machine License | 5 |
| 12020143 | Painting, Spraying and Sign writing Workshop License | 5 |
| 12020144 | Photo Studio License | 5 |
| 12020145 | Welding Machine License | 5 |
| 12020146 | Electronic Radio /TV Workshop License | 5 |
| 12020147 | Blacksmith Workshop License | 5 |
| 12020148 | Wood making/Carpentry Workshop License | 5 |
| 12020149 | Battery Charges License | 5 |
| 12020150 | Printing Press License | 5 |
| 12020151 | Panel Beater License | 5 |
| 12020152 | Vulgarizers License | 5 |
| 12020153 | Vehicle Spare parts License | 5 |
| 12020154 | Clock/Watch Repairers License | 5 |
| 12020155 | Laundry/Dry Cleaning License | 5 |
| 12020156 | Motor Mechanic & Car Wash Depo License | 5 |
| 12020157 | Building Materials Seller License | 5 |
| 12020158 | Kerosene Seller License | 5 |
| 12020159 | Block making Machines License | 5 |
| 12020160 | Hair Dressing/Barbing Salon License | 5 |
| 12020161 | Vehicle Radio Permit | 5 |
| 12020162 | Poultry Trading | 5 |
| 12020163 | Pit sheading Licenses | 5 |
| 12020164 | Medicine Store License | 5 |
| 12020165 | Hacney Permit | 5 |
| 12020166 | Bathing House/Public Toilet License | 5 |
| 12020167 | Other Licenses | 5 |
| **120204** | **FEES- GENERAL** | 4 |
| 12020401 | Survey Fees | 5 |
| 12020402 | Slaughter/Abattoir Fees | 5 |
| 12020403 | Marriage Registration Fees | 5 |
| 12020404 | Naming of Streets Registration Fees | 5 |
| 12020405 | Night Soil Disposal/ Deposit Fees(Not applicable) | 5 |
| 12020406 | Registration of Septic Tank/Equipment Dislodging Fees | 5 |
| 12020407 | Registration of Effluent Disposal Fees | 5 |
| 12020408 | Burial Fees | 5 |
| 12020409 | Vault Fees | 5 |
| 12020410 | Maternity & Dispensary Fees | 5 |
| 12020411 | Laboratory Test Fees | 5 |
| 12020412 | Pest Control & Disinfectant Fees | 5 |
| 12020413 | Birth & Death Registration Fees | 5 |
| 12020414 | General Contractor Registration Fees | 5 |
| 12020415 | Tenders Fees | 5 |
| 12020416 | Forestry & Fuel Exploitation Fees | 5 |
| 12020417 | Falling of Trees Fees | 5 |
| 12020418 | Produce Buying/Haulage Fees | 5 |
| 12020419 | Advertisement Fee (Sign Post) | 5 |
| 12020420 | Private borehole Operating fees | 5 |
| 12020421 | Haulage Fees | 5 |
| 12020422 | Motor Garage/Park Fees (As applicable) | 5 |
| 12020423 | Market Fees (As applicable) | 5 |
| 12020424 | Mortgage Sub-lease Approval Fees | 5 |
| 12020425 | Customary Right of Occupancy fees | 5 |
| 12020426 | Recovery of Loss & Overpayment (As applicable) | 5 |
| 12020427 | Payment in lieu of Resignation Notice (As applicable) | 5 |
| 12020428 | Age Declaration/Affidavit | 5 |
| 12020430 | Certificate of Origin/Affidavit | 5 |
| 12020431 | Registration of Cultural Organization | 5 |
| 12020432 | Towing of Vehicle Fees | 5 |
| 12020433 | Other Registration not Specified above (As applicable) | 5 |
| 12020434 | Entertainment, Drumming & Temporary Booth Fees | 5 |
| 12020435 | Mobile Sales Promotion Fees | 5 |
| 12020436 | Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees | 5 |
| 12020437 | Sanitation/Pollution Fees | 5 |
| 12020438 | Approval of Building Plan Fees | 5 |
| 12020439 | Registration of Laundries | 5 |
| 12020440 | Mortuary House & Cemetery Fees | 5 |
| 12020441 | Land Application Fee | 5 |
| 12020442 | Other Fees | 5 |
| **120205** | **FINES - GENERAL** | 4 |
| 12020501 | Towing of Vehicle Fines | 5 |
| 12020502 | Fines on Overdue/Lost of library Books | 5 |
| 12020503 | Towing of Vehicle Fee | 5 |
| 12020504 | Impounding of Stray Animal Fine | 5 |
| 12020505 | Penalty on Tenement Rate | 5 |
| 12020506 | Court Fine (Customary Court) | 5 |
| 12020507 | Other Fines | 5 |
| **120206** | **SALES - GENERAL** | 4 |
| 12020601 | Sales of Stores (As applicable) | 5 |
| 12020602 | Sales of Unserviceable Stores (Refer to scrap value/auctioneer) | 5 |
| 12020603 | Sales of Agricultural Produce(As applicable) | 5 |
| 12020604 | Other Sales | 5 |
| **120207** | **EARNINGS -GENERAL** | 4 |
| 12020701 | EARNINGS FROM CONSULTANCY SERVICES | 5 |
| 12020702 | EARNINGS FROM LABORATORY SERVICES | 5 |
| 12020703 | EARNINGS FROM HIRE OF PLANTS & EQUIPMENT | 5 |
| 12020704 | EARNINGS FROM THE USE OF GOVT. VEHICLES | 5 |
| 12020706 | EARNINGS FROM TOLLS | 5 |
| 12020707 | EARNINGS FROM MEDICAL SERVICES | 5 |
| 12020708 | EARNINGS FROM AGRICULTURAL PRODUCE/COMMODITIES | 5 |
| 12020709 | EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES | 5 |
| 12020710 | EARNINGS FROM HOTELS/GUEST HOUSES | 5 |
| 12020711 | EARNINGS FROM COMMERCIAL ACTIVITIES | 5 |
| 12020713 | Earning from Commercial Activities/Printing | 5 |
| 12020714 | Earning from Workshops/Training Servises (Works School) | 5 |
| 12020715 | Land Clearing Operation | 5 |
| 12020716 | Earning from Pure Water Factories | 5 |
| 12020717 | Earning from Bakery Industries | 5 |
| 12020718 | Mechanical Cultivation/Tractor Hiring Services | 5 |
| 12020719 | Commecial Public Toilet | 5 |
| 12020720 | Royalties | 5 |
| 12020725 | Earning from Environmental Sanitation Activities | 5 |
| 12020726 | Commission on Transfer Plot | 5 |
| 12020727 | Earnings from any other services | 5 |
| **120208** | **RENT ON GOVERNMENT BUILDINGS - GENERAL** | 4 |
| 12020801 | RENT ON LOCAL GOVERNMENT QUARTERS | 5 |
| 12020802 | RENT ON LOCAL GOVERNMENT OFFICES | 5 |
| 12020804 | RENT ON CONFERENCE CENTRES/HALLS | 5 |
| 12020805 | RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES | 5 |
| 12020807 | Rent on Market Lets & Government Shops | 5 |
| 12020811 | Transfer of Ownership | 5 |
| 12020812 | Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum | 5 |
| 12020813 | Rent on School | 5 |
| **120209** | **RENT ON LAND & OTHERS - GENERAL** | 4 |
| 12020901 | Rent on Govt. Lands | 5 |
| 12020903 | Rents and Premium on Allocation of Land | 5 |
| 12020905 | Lease Rental | 5 |
| 12020913 | Land Rent Temporary Right of Occupancy | 5 |
| 12020915 | Ground Rate | 5 |
| 12020917 | Federal Govt. Grant in lieu of Tenement Rates | 5 |
| 12020918 | State Govt. Grant in lieu of Tenement Rates | 5 |
| 12020919 | Rent of Plot for Farming Activities | 5 |
| **120210** | **REPAYMENTS - GENERAL** | 4 |
| 12021001 | REPAYMENT ON MOTOR CAR LOAN/VEHICLE ADVANCES | 5 |
| 12021002 | REPAYMENT OF BICYCLE ADVANCES (PRINCIPAL) | 5 |
| 12021003 | REPAYMENT OF MOTOR VEHICLE REFURBISHING LOAN | 5 |
| 12021004 | REPAYMENT OF HOUSE REFURBISHING LOAN | 5 |
| 12021005 | REFUNDS | 5 |
| 12021006 | Refund of Compensation | 5 |
| 12021007 | Refund of Overpayment | 5 |
| 12021008 | Repayment of Furniture Loans | 5 |
| 12021009 | Repayment of Loan and Advances to Parastatals | 5 |
| 12021010 | Repayment of Motorcycle Loan | 5 |
| 12021011 | Repayment of Housing Loan | 5 |
| 12021012 | Repayment of Car Loan Political Office Holder | 5 |
| **120211** | **INVESTMENT INCOME** | 4 |
| 12021101 | Dividends Receivable | 5 |
| 12021103 | OTHER INVESTMENT INCOME | 5 |
| **120212** | **INTEREST EARNED** | 4 |
| 12021201 | Interest on Car Loan/Motor Vehicle Advances | 5 |
| 12021202 | Interest on Motorcycle & Bicycles Advance /Receivables | 5 |
| 12021203 | Interest on Loans to other Local Governments (Receivable) | 5 |
| 12021204 | Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Receivable) | 5 |
| 12021205 | Interest on Staff Housing & other Loans (Receivable) | 5 |
| 12021206 | Interest on Farmers Loan (Receivable | 5 |
| 12021207 | Unclaimed Deposits (As applicable) | 5 |
| **120213** | **RE-IMBURSEMENT GENERAL** | 4 |
| 12021303 | Special Allocation / Reimburse (non-FAAC) | 5 |
| 12021304 | LG Share of State IGR | 5 |
| 12021305 | Re-Imbursement in Respect of Pension | 5 |
| **13** | **AID AND GRANTS** | 2 |
| ***1301*** | ***AID*** | 3 |
| **130101** | **DOMESTIC AIDS** | 4 |
| 13010101 | CURRENT DOMESTIC AIDS | 5 |
| 13010102 | CAPITAL DOMESTIC AIDS | 5 |
| **130102** | **FOREIGN AIDS** | 4 |
| 13010201 | CURRENT FOREIGN AIDS | 5 |
| 13010202 | CAPITAL FOREIGN AIDS | 5 |
| ***1302*** | ***GRANTS*** | 3 |
| **130201** | **DOMESTIC GRANTS** | 4 |
| 13020101 | CURRENT GRANTS FROM FGN | 5 |
| 13020102 | CAPITAL GRANTS FROM FGN | 5 |
| 13020103 | CURRENT GRANTS FROM STATE | 5 |
| 13020104 | CAPITAL GRANTS FROM STATE | 5 |
| 13020105 | CURRENT GRANTS FROM OTHER SOURCES | 5 |
| 13020106 | CAPITAL GRANTS FROM OTHER SOURCES | 5 |
| **130202** | **FOREIGN GRANTS** | 4 |
| 13020201 | CURRENT FOREIGN GRANTS | 5 |
| 13020202 | CAPITAL FOREIGN GRANTS | 5 |
| **14** | **CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS** | 2 |
| ***1401*** | ***TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF*** | 3 |
| **140101** | **TRANSFER FROM CRF TO CDF GENERAL** | 4 |
| ***1402*** | ***OTHER CAPITAL RECEIPTS*** | 3 |
| **140201** | **OTHER CAPITAL RECEIPTS** | 4 |
| 14020101 | OTHER CAPITAL RECEIPTS TO CDF | 5 |
| 14020102 | SALE OF FIXED ASSETS | 5 |
| ***1403*** | ***LOANS/ BORROWINGS RECEIPT*** | 3 |
| **140301** | **DOMESTIC LOANS/ BORROWINGS RECEIPT** | 4 |
| 14030101 | DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 5 |
| 14030102 | DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES | 5 |
| 14030103 | DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET | 5 |
| 14030104 | DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS | 5 |
| **140302** | **INTERNATIONAL LOANS/ BORROWINGS RECEIPT** | 4 |
| 14030201 | INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 5 |
| 14030202 | INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES | 5 |
| 14030203 | INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET | 5 |
| 14030204 | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS | 5 |
| ***1404*** | ***DEBT FORGIVENESS*** | 3 |
| **140401** | **FOREIGN DEBT FORGIVENESS** | 4 |
| 14040101 | FOREIGN DEBT FORGIVENESS | 5 |
| **140402** | **DOMESTIC DEBT FORGIVENESS** | 4 |
| 14040201 | DOMESTIC DEBT FORGIVENESS | 5 |
| ***1405*** | ***GAIN ON DISPOSAL OF ASSET*** | 3 |
| **140501** | **GAIN ON DISPOSAL OF ASSET - PPE** | 4 |
| 14050101 | GAIN ON DISPOSAL OF ASSET - PPE | 5 |
| **140502** | **GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY** | 4 |
| 14050201 | GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY | 5 |
| **140503** | **GAIN ON DISPOSAL OF ASSET - INTANGIBLE** | 4 |
| 14050301 | GAIN ON DISPOSAL OF ASSET -INTANGIBLE | 5 |
| ***1406*** | ***MINORITY INTEREST SHARE OF SURPLUS*** | 3 |
| **140601** | **MINORITY INTEREST SHARE OF SURPLUS** | 4 |
| 14060101 | MINORITY INTEREST SHARE OF SURPLUS | 5 |
| ***1407*** | ***EXTRAORDINARY ITEMS*** | 3 |
| **140701** | **EXTRAORDINARY ITEMS** | 4 |
| 14070101 | EXTRAORDINARY ITEMS | 5 |
| 14070102 | UNSPECIFIED CAPTIAL REVENUE | 5 |
| ***1408*** | ***GAIN ON SWAPPED ASSETS*** | 3 |
| **140801** | **GAIN ON SWAPPED ASSETS - PPE** | 4 |
| 14080101 | GAIN ON SWAPPED ASSETS - PPE | 5 |
| **140802** | **GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY** | 4 |
| 14080201 | GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY | 5 |
| **140803** | **GAIN ON SWAPPED ASSETS - INTANGIBLE** | 4 |
| 14080301 | GAIN ON SWAPPED ASSETS - INTANGIBLE | 5 |
| **140804** | **GAIN ON SWAPPED ASSETS - INVENTORY** | 4 |
| 14080401 | GAIN ON SWAPPED ASSETS - INVENTORY | 5 |
| ***1409*** | ***GAIN ON SWAPPED SERVICES*** | 3 |
| **140901** | **GAIN ON SWAPPED SERVICES** | 4 |
| 14090101 | GAIN ON SWAPPED SERVICES RENDERED | 5 |
| ***1410*** | ***GAIN ON FOREIGN EXCHANGE*** | 3 |
| **141001** | **GAIN ON FOREIGN EXCHANGE** | 4 |
| 14100101 | GAIN ON FOREIGN EXCHANGE | 5 |
|  |  |  |
|  |  |  |

1. **FUNCTION SEGMENT CODES**

|  |  |  |
| --- | --- | --- |
| **Code** | **Description** | **Level** |
| ***701*** | ***GENERAL PUBLIC SERVICES*** | 1 |
| **7011** | **EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS** | 2 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 3 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 3 |
| 70113 | EXTERNAL AFFAIRS | 3 |
| **7012** | **FOREIGN ECONOMIC AID** | 2 |
| 70121 | ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION | 3 |
| 70122 | ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS | 3 |
| **7013** | **GENERAL SERVICES** | 2 |
| 70131 | GENERAL PERSONNEL SERVICES | 3 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 3 |
| 70133 | OTHER GENERAL SERVICES | 3 |
| **7014** | **BASIC RESEARCH** | 2 |
| 70141 | BASIC RESEARCH | 3 |
| **7015** | **R&D GENERAL PUBLIC SERVICES** | 2 |
| 70151 | R&D GENERAL PUBLIC SERVICES | 3 |
| **7016** | **GENERAL PUBLIC SERVICES N.E.C.** | 2 |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 3 |
| **7017** | **PUBLIC DEBT TRANSACTIONS** | 2 |
| 70171 | PUBLIC DEBT TRANSACTIONS | 3 |
| **7018** | **TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT** | 2 |
| 70181 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 3 |
| ***703*** | ***PUBLIC ORDER AND SAFETY*** | 1 |
| **7031** | **POLICE SERVICES** | 2 |
| 70311 | POLICE SERVICES | 3 |
| **7032** | **FIRE PROTECTION SERVICES** | 2 |
| 70321 | FIRE PROTECTION SERVICES | 3 |
| **7033** | **LAW COURTS** | 2 |
| 70331 | LAW COURTS | 3 |
| **7034** | **PRISONS** | 2 |
| 70341 | PRISONS | 3 |
| **7035** | **R & D PUBLIC ORDER AND SAFETY** | 2 |
| 70351 | R&D PUBLIC ORDER AND SAFETY | 3 |
| **7036** | **PUBLIC ORDER AND SAFETY N.E.C.** | 2 |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 3 |
| ***704*** | ***ECONOMIC AFFAIRS*** | 1 |
| **7041** | **GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS** | 2 |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 3 |
| 70412 | GENERAL LABOUR AFFAIRS | 3 |
| **7042** | **AGRICULTURE, FORESTRY, FISHING, AND HUNTING** | 2 |
| 70421 | AGRICULTURE | 3 |
| 70422 | FORESTRY | 3 |
| 70423 | FISHING AND HUNTING | 3 |
| **7043** | **FUEL AND ENERGY** | 2 |
| 70431 | COAL AND OTHER SOLID MINERAL FUEL | 3 |
| 70432 | PETROLUEM AND NATURAL GAS | 3 |
| 70433 | NUCLEAR FUEL | 3 |
| 70434 | OTHER FUELS | 3 |
| 70435 | ELECTRICITY | 3 |
| 70436 | NON ELECTRIC ENERGY | 3 |
| **7044** | **MINING, MANUFACTURING, AND CONSTRUCTION** | 2 |
| 70441 | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS | 3 |
| 70442 | MANUFACTURING | 3 |
| 70443 | CONSTRUCTION | 3 |
| **7045** | **TRANSPORT** | 2 |
| 70451 | ROAD TRANSPORT | 3 |
| 70452 | WATER TRANSPORT | 3 |
| 70453 | RAILWAY TRANSPORT | 3 |
| 70454 | AIR TRANSPORT | 3 |
| 70455 | PIPELINE AND OTHER TRANSPORT | 3 |
| **7046** | **COMMUNICATION** | 2 |
| 70461 | COMMUNICATION | 3 |
| **7047** | **OTHER INDUSTRIES** | 2 |
| 70471 | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | 3 |
| 70472 | HOTELS AND RESTUARANTS | 3 |
| 70473 | TOURISM | 3 |
| 70474 | MULTIPURPOSE DEVELOPMENT PROJECTS | 3 |
| **7048** | **R & D ECONOMIC AFFAIRS** | 2 |
| 70481 | R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS | 3 |
| 70482 | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING | 3 |
| 70483 | FUEL AND ENERGY | 3 |
| 70484 | R & D MINING, MANUFACTURING AND CONSTRUCTION | 3 |
| 70485 | R & D TRANSPORT | 3 |
| 70486 | R & D COMMUNICATION | 3 |
| 70487 | R & D OTHER INDUSTRIES | 3 |
| **7049** | **ECONOMIC AFFAIRS N.E.C** | 2 |
| 70491 | ECONOMIC AFFAIRS N.E.C. | 3 |
| ***705*** | ***ENVIRONMENTAL PROTECTION*** | 1 |
| **7051** | **WASTE MANAGEMENT** | 2 |
| 70511 | WASTE MANAGEMENT | 3 |
| **7052** | **WASTE WATER MANAGEMENT** | 2 |
| 70521 | WASTE WATER MANAGEMENT | 3 |
| **7053** | **POLLUTION ABATEMENT** | 2 |
| 70531 | POLLUTION ABATEMENT | 3 |
| **7054** | **PROTECTION OF BIODIVERSITYAND LANDSCAPE** | 2 |
| 70541 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 3 |
| **7055** | **R&D ENVIRONMENTAL PROTECTION** | 2 |
| 70551 | R & D ENVIRONMENTAL PROTECTION | 3 |
| **7056** | **ENVIRONMENTAL PROTECTION N.E.C.** | 2 |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 3 |
| ***706*** | ***HOUSING AND COMMUNITY AMMENITIES*** | 1 |
| **7061** | **HOUSING DEVELOPMENT** | 2 |
| 70611 | HOUSING DEVELOPMENT | 3 |
| **7062** | **COMMUNITY DEVELOPMENT** | 2 |
| 70621 | COMMUNITY DEVELOPMENT | 3 |
| **7063** | **WATER SUPPLY** | 2 |
| 70631 | WATER SUPPLY | 3 |
| **7064** | **STREET LIGHTING** | 2 |
| 70641 | STREET LIGHTING | 3 |
| **7065** | **R & D HOUSING AND COMMUNITY AMMENITIES** | 2 |
| 70651 | R & D HOUSING AND COMMUNITY AMENITIES | 3 |
| **7066** | **HOUSING AND COMMUNITY AMENITIES N.E.C.** | 2 |
| 70661 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 3 |
| ***707*** | ***HEALTH*** | 1 |
| **7071** | **MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT** | 2 |
| 70711 | PHARMACEUTICAL PRODUCTS | 3 |
| 70712 | OTHER MEDICAL PRODUCTS | 3 |
| 70713 | THERAPEUTIC APPLIANCES AND EQUIPTMENT | 3 |
| **7072** | **OUTPATIENT SERVICES** | 2 |
| 70721 | GENERAL MEDICAL SERVICES | 3 |
| 70722 | SPECIALIZED MEDICAL SERVICES | 3 |
| 70723 | DENTAL SERVICES | 3 |
| 70724 | PARAMEDICAL SERVICES | 3 |
| **7073** | **HOSPITAL SERVICES** | 2 |
| 70731 | GENERAL HOSPITAL SERVICES | 3 |
| 70732 | SPECIALIZED HOSPITAL SERVICES | 3 |
| 70733 | MEDICAL AND MATERNITY CENTRE SERVICES | 3 |
| 70734 | NURSING AND CONVALESCENT HOME SERVICES | 3 |
| **7074** | **PUBLIC HEALTH SERVICES** | 2 |
| 70741 | PUBLIC HEALTH SERVICES | 3 |
| **7075** | **R & D HEALTH** | 2 |
| 70751 | R & D HEALTH | 3 |
| **7076** | **HEALTH N.E.C.** | 2 |
| 70761 | HEALTH N.E.C. | 3 |
| ***708*** | ***RECREATION, CULTURE AND RELIGION*** | 1 |
| **7081** | **RECREATIONAL AND SPORTING SERVICES** | 2 |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 3 |
| **7082** | **CULTURAL SERVICES** | 2 |
| 70821 | CULTURAL SERVICES | 3 |
| **7083** | **BROADCASTING AND PUBLISHING SERVICES** | 2 |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 3 |
| **7084** | **RELIGIOUS AND OTHER COMMUNITY SERVICES** | 2 |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 3 |
| **7085** | **R & D RECREATION, CULTURE AND RELIGION** | 2 |
| 70851 | R & D RECREATION, CULTURE AND RELIGION | 3 |
| **7086** | **RECREATION, CULTURE AND RELIGION N.E.C.** | 2 |
| 70861 | RECREATION, CULTURE AND RELIGION N.E.C. | 3 |
| ***709*** | ***EDUCATION*** | 1 |
| **7091** | **PRE-PRIMARY AND PRIMARY EDUCATION** | 2 |
| 70911 | PRE-PRIMARY EDUCATION | 3 |
| 70912 | PRIMARY EDUCATION | 3 |
| **7092** | **SECONDARY EDUCATION** | 2 |
| 70921 | LOWER SECONDARY EDUCATION | 3 |
| 70922 | UPPER-SECONDARY EDUCATION | 3 |
| **7093** | **POSTSECONDARY NONTERTIARY EDUCATION** | 2 |
| 70931 | POST-SECONDARY NON-TERTIARY EDUCATION | 3 |
| **7094** | **TERTIARY EDUCATION** | 2 |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 3 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 3 |
| **7095** | **EDUCATION NOT DEFINABLE BY LEVEL** | 2 |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 3 |
| **7096** | **SUBSIDIARY SERVICES TO EDUCATION** | 2 |
| 70961 | SUBSIDIARY SERVICES TO EDUCATION | 3 |
| **7097** | **R & D EDUCATION** | 2 |
| 70971 | R & D EDUCATION | 3 |
| **7098** | **EDUCATION N.E.C.** | 2 |
| 70981 | EDUCATION N.E.C | 3 |
| ***710*** | ***SOCIAL PROTECTION*** | 1 |
| **7101** | **SICKNESS AND DISABILITY** | 2 |
| 71011 | SICKNESS | 3 |
| 71012 | DISABILITY | 3 |
| **7102** | **OLD AGE** | 2 |
| 71021 | OLD AGE | 3 |
| **7103** | **SURVIVORS** | 2 |
| 71031 | SURVIVORS | 3 |
| **7104** | **FAMILY AND CHILDREN** | 2 |
| 71041 | FAMILY AND CHILDREN | 3 |
| **7105** | **UNEMPLOYMENT** | 2 |
| 71051 | UNEMPLOYMENT | 3 |
| **7106** | **HOUSING** | 2 |
| 71061 | HOUSING | 3 |
| **7107** | **SOCIAL EXCLUSSION N.E.C** | 2 |
| 71071 | SOCIAL EXCLUSION N.E.C. | 3 |
| **7108** | **R & D SOCIAL PROTECTION** | 2 |
| 71081 | R & D SOCIAL PROTECTION | 3 |
| **7109** | **SOCIAL PROTECTION N.E.C.** | 2 |
| 71091 | SOCIAL PROTECTION N.E.C. | 3 |
|  |  |  |
|  |  |  |

1. **FUND SEGMENT CODES**

|  |  |  |
| --- | --- | --- |
| **Code** | **Description** | **Level** |
| ***01*** | ***FEDERATION ACCOUNT*** | 1 |
| **011** | **FAAC DIRECT ALLOCATION** | 2 |
| 01101 | FAAC DIRECT ALLOCATION | 3 |
| ***02*** | ***CONSOLIDATED REVENUE FUND*** | 1 |
| **021** | **MAIN ENVELOP** | 2 |
| 02101 | MAIN ENVELOP - BUDGETARY ALLOCATION | 3 |
| **022** | **CRF CHARGES** | 2 |
| 02201 | PENSION AND GRATUITIES | 3 |
| 02202 | SERVICE WIDE VOTE | 3 |
| 02203 | CAPITAL SUPPLEMENTATION | 3 |
| 02204 | OTHER CRF CHARGES | 3 |
| ***03*** | ***CAPITAL DEVELOPMENT FUND*** | 1 |
| **031** | **CDF MAIN** | 2 |
| 03101 | CAPITAL DEVELOPMENT FUND | 3 |
| ***04*** | ***CONTINGENCY FUND*** | 1 |
| **041** | **CONTINGENCY FUND MAIN** | 2 |
| 04101 | CONTINGENCY FUND | 3 |
| ***05*** | ***DEBT RELIEF GAINS*** | 1 |
| **051** | **DEBT RELIEF FUND MAIN** | 2 |
| 05101 | DEBT RELIEF GAINS | 3 |
| ***06*** | ***SPECIAL AND TRUST FUNDS*** | 1 |
| **061** | **SPECIAL AND TRUST FUNDS** | 2 |
| 06103 | PETROLEUM EQUALISATION FUND | 3 |
| ***07*** | ***OTHER PUBIC FUNDS*** | 1 |
| **071** | **OTHER PUBLIC FUNDS** | 2 |
| 07102 | FERTILIZER REVOLVING FUND | 3 |
| 07106 | NIGERIAN EX-SERVICEMEN REWARD FUND | 3 |
| 07107 | COCOA RESEARCH INSTITUTE OF NIGERIA FUND | 3 |
| 07108 | FERTILIZER REVOLVING FUND | 3 |
| 07109 | SINKING FUND FOR JUDGEMENT DEBT FUND | 3 |
| ***08*** | ***AIDS AND GRANTS*** | 1 |
| **081** | **MULTILATERAL AIDS AND GRANTS** | 2 |
| 08101 | AFRICAN DEVELOPMENT BANK | 3 |
| 08102 | AFRICAN DEVELOPMENT FUND | 3 |
| 08103 | ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA) | 3 |
| 08104 | ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE | 3 |
| 08105 | ECOWAS FUND | 3 |
| 08106 | EUROPEAN DEVELOPMENT FUND | 3 |
| 08107 | EUROPEAN UNION | 3 |
| 08108 | EUROPEAN INVESTMENT BANK | 3 |
| 08109 | IDA - AFRICAN FACILITY | 3 |
| 08110 | INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD) | 3 |
| 08111 | INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) | 3 |
| 08112 | INTERNATIONAL FINANCE CORPORATION | 3 |
| 08113 | INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT | 3 |
| 08114 | INTERNATIONAL MONETARY FUND | 3 |
| 08115 | NIGERIA TRUST FUND | 3 |
| 08116 | NORDIC DEVELOPMENT FUND | 3 |
| 08117 | ORGANISATION OF PETROLEUM EXPORTING COUNTRIES | 3 |
| 08118 | UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) | 3 |
| 08119 | UNITED NATIONS CHILDREN'S FUND (UNICEF) | 3 |
| 08120 | UNITED NATIONS FUND FOR POPUPLATION ACTIVITIES | 3 |
| 08121 | WORLD BANK TRUST FUND | 3 |
| 08122 | WORLD FOOD PROGRAMME | 3 |
| 08123 | UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF) | 3 |
| 08124 | GLOBAL 2000 | 3 |
| 08125 | UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO) | 3 |
| 08126 | MULTI-DONOR BUDGET SUPPORT | 3 |
| **082** | **BILATERAL AIDS AND GRANTS** | 2 |
| 08201 | SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) | 3 |
| 08202 | UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID) | 3 |
| 08203 | DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID) | 3 |
| 08204 | CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA) | 3 |
| 08205 | SAUDI FUND FOR DEVELOPMENT | 3 |
| **083** | **LOCAL AIDS AND GRANTS** | 2 |
| 08301 | DONATION BY LOCAL NGOs | 3 |
| 08302 | DONATION BY STATE GOVERNMENTS | 3 |
| 08303 | DONATION BY LOCAL GOVERNMENTS | 3 |
| 08304 | DONATIONS BY FED. GOVERNMENT OWNED COMPANIES | 3 |
| 08305 | DONATIONS BY PRIVATE SECTOR COMPANIES | 3 |
| 08306 | DONATIONS BY INDIVIDUALS | 3 |
| ***09*** | ***LOANS/DEBTS*** | 1 |
| **091** | **MULTILATERAL LOANS/DEBTS** | 2 |
| 09101 | AFRICAN DEVELOPMENT BANK | 3 |
| 09102 | AFRICAN DEVELOPMENT FUND | 3 |
| 09103 | ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA) | 3 |
| 09104 | ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE | 3 |
| 09105 | ECOWAS FUND | 3 |
| 09106 | EUROPEAN DEVELOPMENT FUND | 3 |
| 09107 | EUROPEAN UNION | 3 |
| 09108 | EUROPEAN INVESTMENT BANK | 3 |
| 09109 | IDA - AFRICAN FACILITY | 3 |
| 09110 | INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD) | 3 |
| 09111 | INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) | 3 |
| 09112 | INTERNATIONAL FINANCE CORPORATION | 3 |
| 09113 | INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT | 3 |
| 09114 | INTERNATIONAL MONETARY FUND | 3 |
| 09115 | NIGERIA TRUST FUND | 3 |
| 09116 | NORDIC DEVELOPMENT FUND | 3 |
| 09117 | ORGANISATION OF PETROLEUM EXPORTING COUNTRIES | 3 |
| 09118 | UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) | 3 |
| 09119 | UNITED NATIONS CHILDREN'S FUND (UNICEF) | 3 |
| 09120 | UNITED NATIONS FUND FOR POPUPLATION ACTIVITIES | 3 |
| 09121 | WORLD BANK TRUST FUND | 3 |
| 09122 | WORLD FOOD PROGRAMME | 3 |
| 09123 | UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF) | 3 |
| 09124 | GLOBAL 2000 | 3 |
| 09125 | UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO) | 3 |
| 09126 | MULTI-DONOR BUDGET SUPPORT | 3 |
| **092** | **BILATERAL LOANS/DEBTS** | 2 |
| 09201 | BI-LATERAL LOANS | 3 |
| **093** | **LOCAL LOANS/DEBTS** | 2 |
| 09301 | FEDERAL GOVERNMENT | 3 |
| 09302 | CENTRAL BANK OF NIGERIA (CBN) | 3 |
| 09303 | BOND | 3 |
| 09304 | COMMERCIAL BANK | 3 |
| 09305 | OTHER BANKS | 3 |
| ***10*** | ***RETAINED INDEPENDENT REVENUE*** | 1 |
| **101** | **RETAINED INDEPENDENT REVENUE** | 2 |
| 10101 | RETAINED INTERNALLY GENERATED REVENUE | 3 |
| 10102 | PTA CONTRIBUTIONS | 3 |
| 10103 | SCHOOL LEVIES | 3 |
|  |  |  |
|  |  |  |

1. **PROGRAMME SEGMENT CODES**

|  |  |
| --- | --- |
| **Code** | **Description** |
| ***01*** | ***Agriculture*** |
| ***0101*** | ***Effective governance of the Agriculture Sector*** |
| 010101 | Legal, policy, regulations and standards, guidelines and protocols development and reviews |
| 010102 | Agriculture sector coordination mechanisms |
| ***0102*** | ***Development of the livestock value chain*** |
| 010201 | Ruminant (cattle, sheep & goats) production and marketing |
| 010202 | Meat processing and marketing |
| 010203 | Poultry, pig, and micro livestock production |
| 010204 | Dairy development |
| 010205 | Animal health and livestock diseases management |
| 010206 | Livestock feeds development |
| ***0103*** | ***Enhancement of food production and productivity*** |
| 010301 | Crop value chains and food systems promotion (food and cash crops of state’s comparative advantage) |
| 010302 | Intensive crop and vegetable production (irrigation, crop diversification etc.) |
| 010303 | Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.) |
| ***0104*** | ***Reduction of post-harvest losses*** |
| 010401 | Modern technology for post-harvest storage and value addition |
| 010402 | Buffer stocking and commodity warehousing |
| 010403 | Market linkage |
| 010404 | Agricultural produce and quality control |
| ***0105*** | ***Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)*** |
| 010501 | Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.) |
| 010502 | Commercial coastal and inland fishing |
| 010503 | Fish processing and post-harvest management |
| 010504 | Marine industrial fishing |
| ***0106*** | ***Promotion of forest resource conservation and preservation of biodiversity*** |
| 010601 | Forest regeneration and conservation |
| 010602 | Eco-tourism development |
| 010603 | Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme |
| ***0107*** | ***Promotion of enabling environment for increased agricultural development*** |
| 010701 | Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures |
| 010702 | Youth and women In agriculture empowerment & smallholder agricultural credit strengthening |
| 010703 | Agricultural data and statistic management and institutionalisation of information and communication technology (ICT) |
| 010704 | Adaptive research, unified and all-inclusive extension services delivery |
| 010705 | Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations) |
| 010706 | Capacity building for stakeholders and professional human resources development |
| ***0110*** | ***Agriculture Sector Expenditures Not Elsewhere Classified*** |
| 011001 | Agriculture Programme Not Elsewhere Classified |
| ***02*** | ***Societal Re-orientation*** |
| ***0210*** | ***Societal Re-orientation - General*** |
| 021001 | Societal Re-orientation - General |
| ***03*** | ***Poverty Alleviation*** |
| ***0310*** | ***Poverty Alleviation - General*** |
| 031001 | Poverty Alleviation - General |
| ***04*** | ***Health*** |
| ***0401*** | ***Effective governance of the health system*** |
| 040101 | Legal, policy, regulations and standards, guidelines and protocols development and reviews |
| 040102 | Human and institutional capacity performance management |
| 040103 | Health sector coordination mechanisms |
| 040104 | Integrated supportive supervision |
| ***0402*** | ***Community engagement and participation in health*** |
| 040201 | Community interventions |
| 040202 | Community structures |
| ***0403*** | ***Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens*** |
| 040301 | Reproductive, maternal and neonatal health |
| 040302 | Child health |
| 040303 | Adolescent health |
| 040304 | Communicable diseases |
| 040305 | Non-communicable diseases |
| 040306 | Nutrition |
| 040307 | Emergency services |
| ***0404*** | ***Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)*** |
| 040401 | Pre-service training |
| 040402 | HRH Performance management |
| 040403 | In service training (continuing education) |
| ***0405*** | ***Provision of adequate and modern health infrastructure for health services delivery*** |
| 040501 | Functional health facilities |
| 040502 | Planned Preventive Maintenance (PPM) |
| 040503 | Facility electrification, water and sanitation |
| ***0406*** | ***Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities*** |
| 040601 | Sustainable drug supply |
| 040602 | Vaccines supply chain |
| ***0407*** | ***Evidence generation and utilisation*** |
| 040701 | Routine information system |
| 040702 | Surveys and facility assessments |
| 040703 | Research and development (Institutional Review Board, Clinical Trials) |
| 040704 | Monitoring and Evaluation (M&E) |
| ***0408*** | ***Institution and maintenance of a responsive public health emergency preparedness system*** |
| 040801 | Integrated national disease surveillance |
| 040802 | Public health laboratories |
| 040803 | Emergency Operation Centres (EOC) |
| ***0409*** | ***Provision of universal health coverage and financial risk protection for citizens*** |
| 040901 | Mobilising equity contributions and vulnerable group funds |
| 040902 | Mobilising employers’ contributions to the State Social Health Insurance Scheme |
| ***0410*** | ***Health Sector Expenditures Not Elsewhere Classified*** |
| 041001 | Health Not Elsewhere Classified |
| ***05*** | ***Education*** |
| ***0501*** | ***Effective governance of the education system*** |
| 050101 | Legal, policy, regulations and standards, guidelines and protocols development and reviews |
| 050102 | Human and institutional capacity performance management |
| 050103 | Education sector coordination mechanisms |
| 050104 | Integrated supportive supervision |
| ***0502*** | ***Increase in access, retention, and completion rate at all levels*** |
| 050201 | Early Childhood Care, Development and Education (ECCDE) |
| 050202 | Advocacy and sensitization |
| 050203 | School feeding |
| 050204 | School-based health |
| 050205 | Parental and community support |
| ***0503*** | ***Equity and inclusiveness in the provision of educational services*** |
| 050301 | Inclusive Education |
| 050302 | Special education |
| 050303 | Nomadic and migrants’ education |
| 050304 | Second chance education |
| 050305 | Girls/Boys child education |
| 050306 | Emergency Response |
| ***0504*** | ***Improved quality of teaching and learning outcomes*** |
| 050401 | All levels of education quality assurance |
| 050402 | Instructional and learning materials |
| 050403 | Teaching and non-teaching staff capacity building |
| 050404 | Curriculum review and development |
| 050405 | Teachers’ recruitment and deployment |
| 050406 | School examination and MLA |
| ***0505*** | ***Adequate infrastructure at all levels*** |
| 050501 | Schools’ infrastructure construction and rehabilitation |
| 050502 | Furnishing |
| 050503 | Libraries and laboratories |
| 050504 | Water, sanitation and hygiene |
| 050505 | School safety |
| ***0506*** | ***Improved education information management system (EIMS)*** |
| 050601 | ICT equipment, software and expertise |
| 050602 | Research and development |
| 050603 | Data and data management |
| ***0510*** | ***Education Sector Expenditures Not Elsewhere Classified*** |
| 051001 | Education Not Elsewhere Classified |
| ***06*** | ***Housing and Urban Development*** |
| ***0610*** | ***Housing and Urban Development - General*** |
| 061001 | Housing and Urban Development - General |
| ***07*** | ***Gender*** |
| ***0710*** | ***Gender - General*** |
| 071001 | Gender - General |
| ***08*** | ***Youth*** |
| ***0810*** | ***Youth - General*** |
| 081001 | Youth - General |
| ***09*** | ***Environmental Improvement*** |
| ***0910*** | ***Environmental Improvement - General*** |
| 091001 | Environmental Improvement - General |
| ***10*** | ***Water Resources and Rural Development*** |
| **1010** | **Water Resources and Rural Deve - General** |
| 101001 | Water Resources and Rural Deve - General |
| ***11*** | ***Information Communication and Technology*** |
| **1110** | **Information Communication and Technology - General** |
| 111001 | Information Communication and Technology - General |
| ***12*** | ***Growing the Private Sector*** |
| **1210** | **Growing the Private Sector - General** |
| 121001 | Growing the Private Sector - General |
| ***13*** | ***Reform of Government and Governance*** |
| **1310** | **Reform of Government and Governance - General** |
| 131001 | Reform of Government and Governance - General |
| ***14*** | ***Power*** |
| **1410** | **Power - General** |
| 141001 | Power - General |
| ***15*** | ***Rail*** |
| **1510** | **Rail - General** |
| 151001 | Rail - General |
| ***16*** | ***Water Ways*** |
| **1610** | **Water Ways - General** |
| 161001 | Water Ways - General |
| ***17*** | ***Road*** |
| **1710** | **Road - General** |
| 171001 | Road - General |
| ***18*** | ***Airways*** |
| **1810** | **Airways - General** |
| 181001 | Airways - General |
| ***19*** | ***COVID-19*** |
| **1910** | **COVID-19 - General** |
| 191001 | COVID-19 - General |
| ***20*** | ***CLIMATE CHANGE*** |
| **2010** | **CLIMATE CHANGE - General** |
| 201001 | CLIMATE CHANGE - General |
| ***21*** | ***Oil and Gas Infrastructure*** |
| **2110** | **Oil and Gas Infrastructure - General** |
| 211001 | Oil and Gas Infrastructure - General |
|  |  |
|  |  |

1. **LOCATION SEGMENT CODES**

|  |  |  |
| --- | --- | --- |
| **Code** | **Description** | **Level** |
| **3** | **North West** | 1 |
| **321** | **Kebbi State** | 1 |
| ***3211*** | ***Zone 1 - Kebbi North*** | 2 |
| **321102** | **Arewa** | 3 |
| 32110201 | Biu | 4 |
| 32110202 | Chibike | 4 |
| 32110203 | Daura/sakkwabe/jarkuka | 4 |
| 32110204 | Falde | 4 |
| 32110205 | Feske/jaffeji | 4 |
| 32110206 | Gorun Dikko | 4 |
| 32110207 | Gumumdai/rafin Tsaka | 4 |
| 32110208 | Kangiwa | 4 |
| 32110209 | Laima/jantullu | 4 |
| 32110210 | Sarka/dantsoho | 4 |
| 32110211 | Yeldu | 4 |
| 32110297 | LG Wide - Arewa LG | 4 |
| 32110298 | Outside Arewa LG | 4 |
| 32110299 | Outside State - Arewa LG | 4 |
| **321103** | **Argungu** | 3 |
| 32110301 | Alwasa/gotomo | 4 |
| 32110302 | Dikko | 4 |
| 32110303 | Felande | 4 |
| 32110304 | Galadima | 4 |
| 32110305 | Gulma | 4 |
| 32110306 | Gwazange/kisawa/u Gyaga | 4 |
| 32110307 | Kokani North | 4 |
| 32110308 | Kokani South | 4 |
| 32110309 | Lailaba | 4 |
| 32110310 | Sauwa/kaurar Sani | 4 |
| 32110311 | Tungar Zazzagawa/rumbuki/sarkawa | 4 |
| 32110397 | LG Wide - Argungu LG | 4 |
| 32110398 | Outside Argungu LG | 4 |
| 32110399 | Outside State - Argungu LG | 4 |
| **321104** | **Augie** | 3 |
| 32110401 | Augie North | 4 |
| 32110402 | Augie South | 4 |
| 32110403 | Bagaye/mera | 4 |
| 32110404 | Bayawa North | 4 |
| 32110405 | Bayawa South | 4 |
| 32110406 | Birnin Tudu/gudale | 4 |
| 32110407 | Bubuce | 4 |
| 32110408 | Dundaye/kwaido/zagi/illela | 4 |
| 32110409 | Tiggi/awade | 4 |
| 32110410 | Yola | 4 |
| 32110497 | LG Wide - Augie LG | 4 |
| 32110498 | Outside Augie LG | 4 |
| 32110499 | Outside State - Augie LG | 4 |
| **321105** | **Bagudo** | 3 |
| 32110501 | Bagudo/tuga | 4 |
| 32110502 | Bahindi/boki-doma | 4 |
| 32110503 | Bani/tsamiya/kali | 4 |
| 32110504 | Illo/sabon/gari/yantau | 4 |
| 32110505 | Kaoje/gwamba | 4 |
| 32110506 | Kende/kurgu | 4 |
| 32110507 | Lafagu/gante | 4 |
| 32110508 | Lolo/giris | 4 |
| 32110509 | Matsinka/geza | 4 |
| 32110510 | Sharabi/kwanguwai | 4 |
| 32110511 | Zagga/kwasara | 4 |
| 32110597 | LG Wide - Bagudo LG | 4 |
| 32110598 | Outside Bagudo LG | 4 |
| 32110599 | Outside State - Bagudo LG | 4 |
| **321108** | **Dandi** | 3 |
| 32110801 | Bani Zumbu | 4 |
| 32110802 | Buma | 4 |
| 32110803 | Dolekaina | 4 |
| 32110804 | Fana | 4 |
| 32110805 | Geza | 4 |
| 32110806 | Kamba / Kamba | 4 |
| 32110807 | Kwakkwaba | 4 |
| 32110808 | Kyangakwai | 4 |
| 32110809 | Maigwaza | 4 |
| 32110810 | Maihausawa | 4 |
| 32110811 | Shiko | 4 |
| 32110897 | LG Wide - Dandi LG | 4 |
| 32110898 | Outside Dandi LG | 4 |
| 32110899 | Outside State - Dandi LG | 4 |
| **321119** | **Suru** | 3 |
| 32111901 | Aljannare | 4 |
| 32111902 | Bakuwai | 4 |
| 32111903 | Bandan | 4 |
| 32111904 | Barbarejo | 4 |
| 32111905 | Dakingari | 4 |
| 32111906 | Daniya/shema | 4 |
| 32111907 | Dendane | 4 |
| 32111908 | Ginga | 4 |
| 32111909 | Giro | 4 |
| 32111910 | Kwaifa | 4 |
| 32111911 | Suru | 4 |
| 32111997 | LG Wide - Suru LG | 4 |
| 32111998 | Outside Suru LG | 4 |
| 32111999 | Outside State - Suru LG | 4 |
| ***3212*** | ***Zone 2 - Kebbi Central*** | 2 |
| **321201** | **Aliero** | 3 |
| 32120101 | Aliero Dangaladima I | 4 |
| 32120102 | Aliero Dangaladima II | 4 |
| 32120103 | Aliero S/fada I | 4 |
| 32120104 | Aliero S/fada II | 4 |
| 32120105 | Danwarai | 4 |
| 32120106 | Jiga Birni | 4 |
| 32120107 | Jiga Makera | 4 |
| 32120108 | Kashin Zama | 4 |
| 32120109 | Rafin Bauna | 4 |
| 32120110 | Sabiyal | 4 |
| 32120197 | LG Wide - Aliero LG | 4 |
| 32120198 | Outside Aliero LG | 4 |
| 32120199 | Outside State - Aliero LG | 4 |
| **321206** | **Birnin Kebbi** | 3 |
| 32120601 | Ambursa | 4 |
| 32120602 | Birnin Kebbi Dangaladima | 4 |
| 32120603 | Birnin Kebbi Mafara | 4 |
| 32120604 | Gawasu | 4 |
| 32120605 | Godongaji | 4 |
| 32120606 | Gulumbe | 4 |
| 32120607 | Kardi/yamama | 4 |
| 32120608 | Kola /tarasa | 4 |
| 32120609 | Laga | 4 |
| 32120610 | Makera | 4 |
| 32120611 | Maurida /karyo/ung. Mijin-nana | 4 |
| 32120612 | Nassarawa - I | 4 |
| 32120613 | Nassarawa Ii | 4 |
| 32120614 | Ujariyo | 4 |
| 32120615 | Zauro | 4 |
| 32120697 | LG Wide - Birnin Kebbi LG | 4 |
| 32120698 | Outside Birnin Kebbi LG | 4 |
| 32120699 | Outside State - Birnin Kebbi LG | 4 |
| **321207** | **Bunza** | 3 |
| 32120701 | Bunza Dangaladima | 4 |
| 32120702 | Bunza Marafa | 4 |
| 32120703 | Gwade | 4 |
| 32120704 | Maidahini | 4 |
| 32120705 | Raha | 4 |
| 32120706 | Sabon Birni | 4 |
| 32120707 | Salwai | 4 |
| 32120708 | Tilli/hilema | 4 |
| 32120709 | Tunga | 4 |
| 32120710 | Zogrima | 4 |
| 32120797 | LG Wide - Banza LG | 4 |
| 32120798 | Outside Banza LG | 4 |
| 32120799 | Outside State - Banza LG | 4 |
| **321211** | **Gwandu** | 3 |
| 32121101 | Cheberu/bada | 4 |
| 32121102 | Dalijan | 4 |
| 32121103 | Dodoru | 4 |
| 32121104 | Gulmare | 4 |
| 32121105 | Gwandu Marafa | 4 |
| 32121106 | Gwandu Sarkin Fawa | 4 |
| 32121107 | Kambaza | 4 |
| 32121108 | Malisa | 4 |
| 32121109 | Maruda | 4 |
| 32121110 | Masama Kwasgara | 4 |
| 32121197 | LG Wide - Gwandu LG | 4 |
| 32121198 | Outside Gwandu LG | 4 |
| 32121199 | Outside State - Gwandu LG | 4 |
| **321212** | **Jega** | 3 |
| 32121201 | Alelu/gehuru | 4 |
| 32121202 | Dangamaji | 4 |
| 32121203 | Dunbegu/bausara | 4 |
| 32121204 | Gindi/nassarawa/kyarmi/galbi | 4 |
| 32121205 | Jandutsi/birnin Malam | 4 |
| 32121206 | Jega Firchin | 4 |
| 32121207 | Jega Kokani | 4 |
| 32121208 | Jega Magaji 'a' | 4 |
| 32121209 | Jega Magaji 'b' | 4 |
| 32121210 | Katanga/fagada | 4 |
| 32121211 | Kimba | 4 |
| 32121297 | LG Wide - Jega LG | 4 |
| 32121298 | Outside Jega LG | 4 |
| 32121299 | Outside State - Jega LG | 4 |
| **321213** | **Kalgo** | 3 |
| 32121301 | Badariya/magarza | 4 |
| 32121302 | Dangoma/gayi | 4 |
| 32121303 | Diggi | 4 |
| 32121304 | Etene | 4 |
| 32121305 | Kalgo | 4 |
| 32121306 | Kuka | 4 |
| 32121307 | Mutubari | 4 |
| 32121308 | Nayilwa | 4 |
| 32121309 | Wurogauri | 4 |
| 32121310 | Zuguru | 4 |
| 32121397 | LG Wide - Kalgo LG | 4 |
| 32121398 | Outside Kalgo LG | 4 |
| 32121399 | Outside State - Kalgo LG | 4 |
| **321214** | **Koko/Besse** | 3 |
| 32121401 | Besse | 4 |
| 32121402 | Dada/alelu | 4 |
| 32121403 | Dutsin Mari/dulmeru | 4 |
| 32121404 | Illela/s/gari | 4 |
| 32121405 | Jadadi | 4 |
| 32121406 | Koko Fircin | 4 |
| 32121407 | Koko Magaji | 4 |
| 32121408 | Lani/manyan/tafukka/shiba | 4 |
| 32121409 | Madacci/firini | 4 |
| 32121410 | Maikwari/ Karamar/ Damba/ Bakoshi | 4 |
| 32121411 | Takware | 4 |
| 32121412 | Zariya Kalakala/amiru | 4 |
| 32121497 | LG Wide - Koko/Besse LG | 4 |
| 32121498 | Outside Koko/Besse LG | 4 |
| 32121499 | Outside State - Koko/Besse LG | 4 |
| **321215** | **Maiyama** | 3 |
| 32121501 | Andarai/ Kurunkwu/ Zongun Liba | 4 |
| 32121502 | Giwa Tazo/zara | 4 |
| 32121503 | Gumbin Kure | 4 |
| 32121504 | Karaye/dogondaji | 4 |
| 32121505 | Kawara/s/sara/yarkamba | 4 |
| 32121506 | Kuben Rigidiga | 4 |
| 32121507 | Liba/danwa/kuka Kogo | 4 |
| 32121508 | Maiyama | 4 |
| 32121509 | Mungadi/botoro | 4 |
| 32121510 | Sambawa/mayalo | 4 |
| 32121597 | LG Wide - Maiyama LG | 4 |
| 32121598 | Outside Maiyama LG | 4 |
| 32121599 | Outside State - Maiyama LG | 4 |
| ***3213*** | ***Zone 3 - Kebbi South*** | 2 |
| **321309** | **Wasagu/Danko** | 3 |
| 32130901 | Ayu | 4 |
| 32130902 | Bena | 4 |
| 32130903 | Dan Umaru/mairairai | 4 |
| 32130904 | Danko/maga | 4 |
| 32130905 | Gwanfi/kele | 4 |
| 32130906 | Kanya | 4 |
| 32130907 | Kyabu/kandu | 4 |
| 32130908 | Ribah/machika | 4 |
| 32130909 | Waje | 4 |
| 32130910 | Wasagu | 4 |
| 32130911 | Yalmo/shindi | 4 |
| 32130997 | LG Wide - Wasagu/Danko LG | 4 |
| 32130998 | Outside Wasagu/Danko LG | 4 |
| 32130999 | Outside State - Wasagu/Danko LG | 4 |
| **321310** | **Fakai** | 3 |
| 32131001 | Bajida | 4 |
| 32131002 | Bangu/garinisa | 4 |
| 32131003 | Birnin Tudu | 4 |
| 32131004 | Fakai/Kuka zussun | 4 |
| 32131005 | Gulbin Kuka/maijarhula | 4 |
| 32131006 | Inga(bulu) Maikende | 4 |
| 32131007 | Kangi | 4 |
| 32131008 | Mahuta | 4 |
| 32131009 | Marafa | 4 |
| 32131010 | Penin Amana/penin Gaba | 4 |
| 32131097 | LG Wide - Fakai LG | 4 |
| 32131098 | Outside Fakai LG | 4 |
| 32131099 | Outside State - Fakai LG | 4 |
| **321316** | **Ngaski** | 3 |
| 32131601 | Birnin Yauri | 4 |
| 32131602 | Gafara Machupa | 4 |
| 32131603 | Garin Baka/makerin | 4 |
| 32131604 | Kambuwa/danmaraya | 4 |
| 32131605 | Kwakwaran | 4 |
| 32131606 | Libata/kwanga | 4 |
| 32131607 | Makawa/Uleira | 4 |
| 32131608 | Ngaski | 4 |
| 32131609 | Utono/hoge | 4 |
| 32131610 | Wara | 4 |
| 32131697 | LG Wide - Ngaski LG | 4 |
| 32131698 | Outside Ngaski LG | 4 |
| 32131699 | Outside State - Ngaski LG | 4 |
| **321317** | **Sakaba** | 3 |
| 32131701 | Adai | 4 |
| 32131702 | Dankolo | 4 |
| 32131703 | Doka/bere | 4 |
| 32131704 | Fada | 4 |
| 32131705 | Gelwasa | 4 |
| 32131706 | Janbirni | 4 |
| 32131707 | Makuku | 4 |
| 32131708 | Maza/maza | 4 |
| 32131709 | Sakaba | 4 |
| 32131710 | Tudun Kuka | 4 |
| 32131797 | LG Wide - Sakaba LG | 4 |
| 32131798 | Outside Sakaba LG | 4 |
| 32131799 | Outside State - Sakaba LG | 4 |
| **321318** | **Shanga** | 3 |
| 32131801 | Atuwo | 4 |
| 32131802 | Binuwa/gebe/bunkuji | 4 |
| 32131803 | Dugu Tsoho/dugu Raha | 4 |
| 32131804 | Kawara/ingu/sargo | 4 |
| 32131805 | Rafin Kirya/tefki Tara | 4 |
| 32131806 | Sawashi | 4 |
| 32131807 | Shanga | 4 |
| 32131808 | Sokage/golongo/hundeji | 4 |
| 32131809 | Takware Kadi | 4 |
| 32131810 | Yarbesse | 4 |
| 32131897 | LG Wide - Shanga LG | 4 |
| 32131898 | Outside Shanga LG | 4 |
| 32131899 | Outside State - Shanga LG | 4 |
| **321320** | **Yauri** | 3 |
| 32132001 | Chulu/koma | 4 |
| 32132002 | Gungun Sarki | 4 |
| 32132003 | Jijima | 4 |
| 32132004 | Tondi | 4 |
| 32132005 | Yelwa Central | 4 |
| 32132006 | Yelwa East | 4 |
| 32132007 | Yelwa North | 4 |
| 32132008 | Yelwa South | 4 |
| 32132009 | Yelwa West | 4 |
| 32132010 | Zamare | 4 |
| 32132097 | LG Wide - Yauri LG | 4 |
| 32132098 | Outside Yauri LG | 4 |
| 32132099 | Outside State - Yauri LG | 4 |
| **321321** | **Zuru** | 3 |
| 32132101 | Bedi | 4 |
| 32132102 | Ciroman Dabai | 4 |
| 32132103 | Isgogo /dago | 4 |
| 32132104 | Manga/ushe | 4 |
| 32132105 | Rafin Zuru | 4 |
| 32132106 | Rikoto | 4 |
| 32132107 | Rumu/daben/seme | 4 |
| 32132108 | Senchi | 4 |
| 32132109 | Tadurga | 4 |
| 32132110 | Zodi | 4 |
| 32132197 | LG Wide - Zuru LG | 4 |
| 32132198 | Outside Zuru LG | 4 |
| 32132199 | Outside State - Zuru LG | 4 |
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