

Ministry of Budget and Planning

MBEP/DB/45/ VOL.1/23

30th October, 2023.

The Chief of Staff,
Government House Gusau,
Principal Private Secretary,
Office of the Executive Governor/ Deputy Governor,
The Secretary to the State Government,
The Head of Service,
The Clerk to the Legislature,
Zamfara State House of Assembly,
All Permanent Secretaries /Chief Executives,
The Chief Registrars,
High Court of Justice, and
Shariah Court of Appeal,
All Heads of Extra Ministerial Departments, Commissions, Boards and Agencies,
The Accountant General of the State,
The Auditor General of the State Audit,
The Auditor General for Local Government Audit,
All Chief Executive of State Tertiary Institutions,

Call Circular for 2024-2026 Budget Preparation:

1.0 Preamble

As you may be aware, provision of section E of the 1999 Constitution of the Federal Republic of Nigeria (as amended), 'Powers and Control over Public Funds' provides that each state of the federation shall have cause to prepare an estimate of revenue and expenditure for the state for every Financial Year (FY), in this case the FY 2024. Equally, the Zamfara State Financial Instructions 2015 and Law Application to Zamfara state, Cap108 also enshrined the preparations and monitoring of annual estimates to the Ministry of Budget and Planning.

In accordance with the above provisions and on behalf of His Excellency the Executive Governor of Zamfara state, **Dauda Lawal (Gamjin Gusau)**, the Ministry of Budget and Planning, hereby requests for submission of financial proposals for the 2024 fiscal year, as well as out year estimates for 2025 and 2026. Your submission is expected to cover projected revenue in-flows, as well as recurrent and capital expenditures. In regard to the above, you are requested to abide by the following, please: -

1.1 All submissions must be made to the nearest Thousand Naira.

1.2 **The 2024 budget submission must be accompanied by 2023 budget implementation reports of your organization between January - September 2023**, detailing revenues collected (*Internal Revenue Generated, Grants Collected from the Federal Government, Educational Trust Fund etc, External Donors; World Bank, USAID, UNICEF, UK-Aid etc.*) as well as expenditures (Recurrent and Capital) incurred during the period.

1.3 Our drive on opening up new as well as expanding existing sources of internal Revenues in the state is still in force. Thus, the State Internal Revenue Board will continue its efforts to ensure compliance. All revenue generating MDAs will get releases based on their performance on the revenue generation.

1.4 **IPSAS Formats and Templates:** MDAs are strongly advised to carefully study the formats and templates attached and exercise due diligence in providing all necessary information as required. ***Please note that all proposals that are not in accordance with the above guidelines will not be accepted.*** Should that happen, this ministry will have no option but to provide nearest feasible allocations for the affected MDAs. Attached to this is copy of the Budget Classifications for your guidance to that effect.

1.5 All MDAs are requested to submit their 2024 budget proposals and 2025 - 2026 out year estimates on **Excel spreadsheet (soft copy on flash-drives), as well as provide 12 hard copies** to the Ministry of Budget and Planning, on or before **Tuesday 14th November, 2023**.

1.6 **Budget Bilateral Discussions:** The timetable for bilateral discussions will be forwarded to your office on or before **Friday 3rd November, 2023** for your guidance.

1.7 **Honourable Commissioner, Permanent Secretaries and Chief Executives** are strongly advised to lead their MDAs bilateral teams. Please ensure that all submissions meet specified requirements relating to format, contents, timeline, and adherence to MDA'S Establishment Law and State Procurement Law as well as government policy trust.

1.8 The state will give emphasis to Security, Education, Health, Agriculture and Social Protection as a way of driving development across sectors and communities in the state. In this regard affected MDAs of Security, Education, Health, Agriculture and Social Protection sectors are urged to craft people driven developmental activities and projects that will promote livelihood.

1.9 **For further enquiries please contact:**

Permanent secretary	08033499115
Director of Budget	08034233475
Deputy Director Budget	08069275493

Thank You.

Signed:

Garba Altine Dauran
Permanent Secretary

ZAMFARA STATE GOVERNMENT

CALL CIRCULAR FOR 2024 BUDGET PREPARATION & 2025 – 2026 OUT YEAR ESTIMATES SUBMISSION

Ministry of Budget & Economic Planning

August, 2023

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Annexure--Budget Proposal Submission Forms

ZAM Budget Form 01-Revenue Projection Submission Template

ZAM Budget Form 02-Recurrent Estimates Submission Template

ZAM Budget Form 03-Core Mandates of MDAs Submission Template

ZAM Budget Cap. Form 04-Capital Receipt Collection Submission Template

ZAM Budget Cap. Form 05-Capital Estimates Submission Template

ZAM Budget Cap. Form 06-Projects with External Financing Template

Guidelines for Preparing the 2024 Budget and the Medium Term Budget Framework 2024 - 2026(MTBF)

1.0 General Instructions:

In preparing the 2024- 2026 budget proposals all MDAs, are required to strictly adhere to the following general guidelines:

1.1 All budget proposals should capture a three-year planning horizon for the three fiscal years (FY) covering 2024-2026. Estimates should be provided for FY2024, while indicative projections should be provided for FY 2025 and 2026

1.2 In furtherance with our effort on meeting standard best practices on Public Financial Management (PFM), the Ministry is continuing with the adopted integrated approach to planning and budgeting within a multi-year framework. Government's decision to adopt the

preparation of the Economic and Fiscal Updates (EFU), Fiscal Strategy Paper (FSP) and Budget Policy Statement (BPS) is part of the movement towards a comprehensive Medium Term Expenditure Framework (MTEF) process. The 2024 - 2026 MTBF is a continuation of that movement process. The use of a combined EFU, FSP and BPS allows for projection of revenues and expenditures using a multi- year framework. Whilst the EFU provides an assessment of budget performance (both historical and current) and identifies significant factors affecting their implementation, the FSP on the other hand determines the resources available to fund Government projects and programmes from a fiscally sustainable perspective.

1.3 In line with the above practice, resource allocation for recurrent and capital expenditures has been outlined by the FSP. This forms the basis of the 2024 planning ceilings (budget envelopes) for MDAs.

1.4 Honourable Commissioners, Permanent Secretaries and Chief Executives of MDAs are advised to strictly observe the limits imposed by the ceilings and carry out all fiscal planning within the prescribed limits. This will remain the case unless there are fundamental changes in the underlying revenue assumptions of the state or where there are urgent and unpredicted changes in the process of preparing the new budget.

Macro-Economic Framework:

2.1 The Macroeconomic assumptions used in projecting the 2024 - 2026 estimates were based on the latest Nigerian National Real GDP growth and inflation (CPI) as estimated in the IMF World Economic Outlook publications. Oil benchmarks and recent NGN: USD exchange rates were also based on the 2024 - 2026 Federal Fiscal Framework document (by the Budget Office). Minor adjustments were made on inflation rate to suit expected position of the state.

2.2 The assumptions made are shown below:

Table 1: Zamfara State Macro-Economic Framework

ITEM	2023		*2024	*2025	*2026	Remarks
	*Projected	Actual				
National Inflation	20.13%	25.80%	15.80%	14.69%	14.47%	Average inflation rate as at end of August 2023
National GDP growth rate	3.23%	2.51%	3.01%	2.97%	2.99%	
State Inflation	21.14%	27.09%	17.09%	15.98%	15.76%	Average inflation rate as at end of August 2023

ITEM	2023		*2024	*2025	*2026	Remarks
	*Projected	Actual				
State GDP growth	9.50%	11.68%	14.89%	11.26%	12.53%	
State GDP Actual	2,116,541	2,200,546	2,528,165	2,812,718	3,129,500	In Million
Oil Production Benchmark	1.69	1.44	1.23	1.42	1.57	Oil production fall by 15% as at August 2023 short of 2023 budget benchmark
Exchange Rate	764	769	873	882	892	

Source: Ministry of finance, Budget & National Planning, BOF, NNPC, CBN & NBS

2.3 The Macroeconomic framework is based on IMF World Economic Outlook (April 2023 edition), the United Nations World Economic Situation and Prospect estimates the state GDP per person (pp) and Inflation as well as Nigeria National Budget Office forecast for the 2024 - 2026 MTEF.

2.4 The IMF's April 2023 World Economic Outlook (WEO) the baseline forecast for global output growth is 0.1% point low than the predicted in the January 2023 WEO Update, before raising to 3.0% in 2024.

2.5 In the absence of state figures on Inflation rate, Zamfara adopted national figures as shown in the above table on inflation and an exchange rate of N462 was adopted as in the national MTEF for our medium-term plan.

2.7 The Federal Executive Council approved a benchmark crude oil price of \$70 per barrel for 2023, this is at a time the actual market price is fluctuating. The US Energy Information Outlook short term projection for crude oil price is around \$75 per barrel in 2024 taking into account the need to benchmark below market price, and using a discount of 25%, an estimated Benchmark price of \$70 per barrel is expected price and this is very close to the country's forecast of \$75 for the 2024 -2026 period. Going by happening in the country however, it is doubtful if our oil production benchmark of 1.5 million barrels per day will be achieved.

Policy statement

3.1 In continuation of its policy, this administration states the following:

- To provides security services across the state

- Creating sustainable development in urban and rural areas through the construction of accessible road networks, improvement of secondary and tertiary education, healthcare facilities to reduce diseases and mortality, as well as provision of other basic social services such as water supply, electricity and affordable housing,
- Improvement in Agricultural production through provision of farm inputs, implements and revival of irrigation schemes,
- Ensuring the achievement of sustainable Development Goals,
- Sustenance of good governance through effective development policies & budgetary, public finance management & public procurement reforms, sustainable department management and improve revenue collections and promotion of transparency & accountability by ensuring due process in government businesses as well as security for lives and property,
- To improve revenue generation through systematic blockage of leakages, harnessing and revitalising more sources to reduce overdependence on federal allocations and loans.

3.2 Economic Sustainability Programmes

Nigeria COVID-19 Action Recovery and Economic Stimulus:

- Provision of Social Transfers to poor & vulnerable groups, aged and chronically ill people with a view of uplifting their standard of living.
- Create jobs to unskilled youths through labour intensive public works programme.
- Provision of livelihood grants to poor and vulnerable households.
- Provision of basic services to communities through establishment/renovations of schools, healthcare facilities, water & and sanitation and nutrition.
- Food security programme through provision of basic agricultural inputs, farming assets, rehabilitation of wet markets and basic services to farmers.
- Provision of basic investment grants to micro businesses in the state.

Mines and Steel Development

- Create and support jobs along the mineral value chain in the state
- The project aims to develop artisanal and small-scale mining for economic growth and development in the state.

State Action on Business Enabling Reforms Programme

- Creating business enabling environment for business groups through enhanced land administration and provision of enabling policies and guidelines for businesses as well as provision of starter parks to business groups.

Jobs creation Strategy

- To create jobs through the construction of mass housing in the state.
- Easing bottlenecks in delivery of social housing using PPP.
- Job creation through National Public Infrastructure Maintenance Project
- Creating job opportunities to the citizen especially youths

Fiscal Strategy Assumptions

4.1 Forecast Assumptions:

- a. **Statutory Allocation** –Elasticity based forecast was used as with revenue and distribution calculations used for federal revenues.
Given the current happenings on prices of oil (and its attendant impact on federal state revenues), It is imperative that the state reduces its expectations from this end. Revenues from this Statutory Allocation continued with its upward trend in 2022 But in first half 2023 revenue performance report was 43.1% of the actual collections from January to June 2023.
- b. **VAT** – As with the statutory allocation, forecast for VAT is based on Electricity forecast estimates. This is the only indicator (VAT) that has performed modestly at about 111.06% in the reporting period as at December 2022.
- c. **Excess Crude**- This revenue line item though not envisaged in the 2022 FY, but over six billion was realised as at December 2022. To this end we due emphasised our expectations on this source of revenue.
- d. **Internally Generated Revenue (IGR)**: A four-year weighted moving average was used as basis for IGR growth based on the FY2022 actual collections (Baseline). IGR collection in the state has been on the nominal decrease, to improves the performance revenues collection reforms needs to include upward review on rates and levies. But, even with this, the state needs as a matter of urgency re-strategized on how to improve its internal revenue generation to be able to meet up with our expectations.
- e. In spite of this however, the low volume of economic activities occasioned by current security challenges as well as advert effect of crises has affected revenue collection in the state.
- f. **Grants**- The forecasts are based on current commitment from Federal Government, Local Government, and the Development partners (including NG-CARES, UNICEF, DFID, the World Bank Group). Since grant funding is non discretional, these funds are tied to the implementation of specific programmers/projects. Due to its effect on programme implementation especially if funds are not realised, the state made zero anticipation on this head.
- g. **Miscellaneous Capital Receipts**- These include local government contribution to joint projects, national a forestation, UBE programme, SDGs, LNG receipts and deregulation

funds among others. Through their contributions to the state budget are not steady, they contribute significantly to the capital revenue formation.

- h. **Financing (Net loans)**- The performance of loan receipt against budgets has been significantly high these years past. This is attributed to incidence of unrealistic flow of resources from other sources to the state. State Government in it's effort to reduce short term borrowings, only about 8.2% of the projected figure for loan was actually collected up to the end of first half of the year, which is highly recommendable.
- i. The absence of a clear policy on loan by government is an issue affecting budgets and budget implementation negatively in the state. Additionally, this makes it difficult to realistically project funds required on this revenue line item.

The 2024 Budget Focus:

5.1 The government will focus on sustaining and improving the progress made over last few years on economic development. The 2024 budget will seek to diversify the economy through the promotion of indigenous production, processing and exportation of agricultural produce.

Specifically, the budget will focus on:

2024 Budget Focus:

- Enhancing Security, Law and Order.
- Improve Human Capital (Education & Manpower Development, Health and Nutrition and Youth and Women Development).
- Create Enable Business Environment, Trade and Technology
- Improvement in Agricultural and Water Resources (Agriculture, Food Security and Rural Development & Water Resources and Sanitation).
- Infrastructural development (Housing and Urban Development, Manufacturing & Indoctrinations and Improved Transportation).

5.2 Submissions for 2024 budget should be guided by:

- The policy thrust of the state government.
- Overall stated focus of 2024 budget.
- Trend and past experience.
- Specific mandate of MDAs.
- Medium Term Sector Strategies (MTSS).

b. Strategic overview of the Ministry/Department/Agencies (MDAs):

MDAs should provide supplementary information on the under-listed (ZAM Budget F06):

- MDA Goal and Vision,
- MDA Core Functions,
- Policy Outcome Indicators and Targets,

- Specific objectives of the budget proposal and how they address state policy statements.

5.3 Similarly, MDAs should keep in view the following considerations while preparing their budgets

- Boosting Internal Revenue Opportunities and Inclusive Development,
- Transparent and Accountable Governance,
- Completion of On-going projects,
- Sustainability of on-going programmes/projects by way of capturing anticipated recurrent costs elements in the medium and long-term frame.

Revenue projections:

Revenue proposals should follow the format prescribed in ZAM Budget Form 01. Revenue generating MDAs in the state are encouraged to prepare their revenue estimates and targets as well as take necessary measure to achieve the targets.

6.1 All revenue generating MDAs are advised to make very realistic revenue projections based on all exploitable revenue potentials for 2024 fiscal year. MDAs are required to submit proposals for the review of obsolete rates, fees and charges collected on goods and services rendered to the public and for the introduction of **new revenue activities/sources to the state Board of Internal Revenue.**

6.2 All revenue projections for the 2024 Fiscal Year should be submitted on Form ZAM Budget Form 01

6.3 **Actual revenues collections made up to 31st August, 2023** should be shown in the appropriate columns on ZAM Budget Form 01. This will be compared and analysed with the indicative revenue projections for the years 2024.

6.4 **MDAs and chief Executives are reminded** that failure to disclose collections from all sources (Local generation, External Donors/Draw Downs etc) to the Accountant General's office are advised to desist from doing so, because it's a gross miss-conduct.

6.5 The 2024-2026 Mid Term Expenditures Framework were fashioned from the below forecasts comprising of the expected revenue inflows as well as expenditures for the 3 year period. The details of the ceilings together with sectorial breakdowns are attached on the tables below.

6.5 Budget Sector Envelop

Based on the MTEF Revenue, Expenditure projections and 2023 budget performance, the sector envelops based on discretionary funds were derived which would ultimately form the basis for the issuance of sector Envelops for MTSS preparations and budget ceilings as presented below:

BUDGET CEILING

CODE	SECTORS	% ALLOCATION	2024	2025	2026
1	ADMIN	24.0%	42,195,689,512	46,935,877,561	47,726,458,369
2	ECONOMIC	43.0%	75,600,610,376	84,093,447,296	85,509,904,579
3	LAW & JUSTICE	16.9%	29,712,798,031	33,050,680,449	33,607,381,102
5	SOCIAL	16.2%	28,482,090,421	31,681,717,354	32,215,359,399
TOTAL		100%	175,991,188,340	195,761,722,660	199,059,103,449

[illegible]

ZAMFARA STATE GOVERNMENT

ANNUAL BUDGET PROPOSAL FOR 2024 FISCAL YEAR

PERSONNEL AND OVERHEAD COST TEMPLATE

Admin Code: _____ **Organization:** _____ **Form 02**

Admin Code: _____ **Organization:** _____ **Form 02**

[illegible]

STAFF LIST

ORGANIZATION: _____

ADMINISTRATION CODE:_____[illegible]

ZAMFARA STATE GOVERNMENT
ANNUAL BUDGET PROPOSAL FOR 2024 FISCAL YEAR
CORE MANDATE FUNCTION OF MDAs

Form 03

ORGANIZATION: _____

ADMINISTRATION CODE: _____

MDAs
MDAs GOALS, VISION, CORE, MANDATES/ WHAT MDA IS SET TO ACHIEVED
MDAs CORE FUNCTIONS (WHAT THE MDA DOES
THE MDA POLICY OUTCOMES INDICATORS AND TARGETS
STATE THE SPECIFIC OBJECTIVES OF THE BUDGET PROPOSALS AND STRATAGES TO ADDRESS STATE STATEMENTS

ZAMFARA STATE GOVERNMENT
ANNUAL BUDGET PROPOSAL FOR 2024 FISCAL YEAR
CAPITAL ESTIMATES TEMPLATE

Admin Code:_____ **Organization:**_____ **Form 04**

Admin Code:_____ **Organization:**_____ **Form 04**

[illegible]

ADMINISTRATIVE CODE

Code	Description	Level
010000000000	ADMINISTRATIVE SECTOR	1
011100000000	GOVERNMENT HOUSE ADMINISTRATION	2
011100100100	GOVERNMENT HOUSE ADMINISTRATION	3
011100100400	OFFICE OF THE EXECUTIVE GOVERNOR	3
011100100700	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	3
011100200200	INTER- COMMUNITY RELATIONS	3
011100200300	NON GOVERNMENTAL ORGANISATIONS/PROTOCOL	3
011100200500	DIRECTORATE OF REVENUE GENERATION	3
011100500100	ADVISER/ ASSISTANT TO THE GOVERNOR ON MDAs	3
011101200100	INVESTMENT PROMOTION AGENCY	3
011101600100	ECONOMIC AND FINANCE MATTERS	3
011101900100	SPECIAL DUTIES	3
011102000100	HUMANITARIAN AND RELIEF MATTERS	3
011102100500	DOMESTIC AFFAIRS UNIT	3
011105500100	INFRASTRUCTURE AND URBAN RENEWAL	3
011110100100	PROJECTS IMPLEMENTATION UNIT	3
011200000000	STATE ASSEMBLY	2
011200300100	ZAMFARA STATE HOUSE OF ASSEMBLY	3
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	3
011300000000	OFFICE OF THE DEPUTY GOVERNOR	2
011300100100	OFFICE OF THE DEPUTY GOVERNOR	3
011400000000	OFFICE OF THE CHIEF OF STAFF	2
011400100100	OFFICE OF THE CHIEF OF STAFF	3
011402100100	LIAISON OFFICE ABUJA	3
011402100200	LIAISON OFFICE KADUNA	3
011402100300	LIAISON OFFICE LAGOS	3
011500000000	PRINCIPAL PRIVATE SECRETARY - PPS	2
011500100100	PRINCIPAL PRIVATE SECRETARY - PPS	3
011700000000	BUREAU FOR PUBLIC PROCUREMENT (BPP)	2
011701000100	BUREAU FOR PUBLIC PROCUREMENT (BPP)	3
012300000000	MINISTRY OF INFORMATION AND CULTURE	2
012300100100	MINISTRY OF INFORMATION AND CULTURE	3
012300100200	DIRECTORATE OF PUBLIC ENLIGHTENMENT	3
012300100500	HISTORY BUREAU	3
012300200100	COUNCIL FOR ARTS AND CULTURE	3
012300300100	ZAMFARA RADIO AND TELEVISION SERVICES	3
012300400100	MEDIA CORPORATION	3
012301000100	CENSORSHIP BOARD	3
012301300100	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERNMENT PRINT	3
012400000000	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	2
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	3
012500000000	HEAD OF CIVIL SERVICE	2
012500100100	PUBLIC SERVICE OFFICE	3
012500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	3
012500600100	BUREAU FOR PUBLIC SERVICE REFORM	3
012500700100	DIRECTORATE OF LABOUR MATTERS	3
012500900100	STATE AND LOCAL GOVERNMENT PENSION COMMISSION	3
014000000000	AUDITOR GENERAL	2
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	3
014000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	3
014500000000	PUBLIC COMPLAINTS COMMISSION	2
014500100100	PUBLIC COMPLAINTS COMMISSION	3
014700000000	CIVIL SERVICE COMMISSION	2
014700100100	CIVIL SERVICE COMMISSION	3

ADMINISTRATIVE CODE

Code	Description	Level
014800000000	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	2
014800100100	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	3
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION	2
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	3
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	2
016100100100	CABINET AFFAIRS	3
016100100200	GENERAL SERVICES	3
016100400200	HISBAH COMMISSION	3
016101000200	QUOTA SYSTEM AND RECRUITMENT	3
016101400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	3
016102100400	ZAMFARA STATE COMPREHENSIVE DEVELOPMENT PROGRAMME	3
016102100700	CENTRAL DELIVERY COORDINATING UNIT	3
016103300100	ZAMFARA AGENCY FOR THE CONTROL OF AIDS (ZAMSACA)	3
016103800100	HAJJ COMMISSION	3
016105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	3
016111400100	SUBSTANCE ABUSE AND HUMAN TRAFFICKING AGENCY	3
016800000000	MINISTRY FOR RELIGIOUS AFFAIRS	2
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	3
016800200100	ULAMA CONSULTATIVE COUNCIL	3
016800700100	ZAKKAT AND ENDOWMENT BOARD	3
020000000000	ECONOMIC SECTOR	1
021500000000	MINISTRY OF AGRICULTURE	2
021500100100	MINISTRY OF AGRICULTURE	3
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA	3
021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	3
021510200200	ZAMFARA STATE IFAD – CAPS	3
021510200300	STATE FADAMA III PROJECT	3
021510200900	LIVESTOCK PRODUCTIVITY AND RESILIENCE SUPPORT PROJECT (L-PRESS)	3
021510201000	SECOND LIVESTOCK DEVELOPMENT PROJECT	3
021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	3
022000000000	MINISRY OF FINANCE	2
022000100100	MINISTRY OF FINANCE	3
022000100200	BOARD OF SURVEY	3
022000100300	STORE CONTROL UNIT	3
022000200100	DEBT MANAGEMENT OFFICE	3
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	3
022000700300	PROJECT FINANCE MANAGEMENT UNIT	3
022000800100	BOARD OF INTERNAL REVENUE	3
022200000000	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	2
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	3
022200100200	COMMODITY, MARKETING AND DISTRIBUTION COMPANY	3
022200100300	AMUSEMENT PARK	3
022200200100	MARKETS DEVELOPMENT AND MANAGEMENT	3
022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	3
022201800300	HOTELS AND TOURISM MANAGEMENT BOARD	3
022205300200	ZAMFARA STATE TRANSPORT COMPANY	3
023400000000	MINISTRY OF WORKS AND INFRASTRUCTURE	2
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	3
023400100200	ZAMFARA URBAN, RURAL ELECTRIFICATION AND TELECOMMUNICATION AGENCY (ZURE)	3
023400100300	WORKS SCHOOL	3
023400400100	ZAMFARA ROADS AGENCY (ZARA)	3
023400400300	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	3
023400400400	VEHICLE INSPECTION OFFICE	3
023400700100	ZAMFARA STATE FIRE SERVICE	3

ADMINISTRATIVE CODE

Code	Description	Level
023410200100	ZAMAFARA STATE WATER CORPORATION	3
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	3
023800000000	MINISTRY OF BUDGET AND PLANNING	2
023800100100	MINISTRY OF BUDGET AND PLANNING	3
023800100200	SUSTAINABLE DEVELOPMENT GOALS	3
023800100400	HOME-GROWN SCHOOL FEEDING PROGRAMME	3
023800100500	NATIONAL SOCIAL INVESTMENT PROGRAMME	3
023800100600	ZAMFARA SOCIAL INTERVENTION PROGRAMME (Z-SIP)	3
023800100700	ZAMFARA STATE AGENCY FOR COMMUNITY AND SOCIAL DEVELOPMENT	3
023800200100	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	3
023800300100	PUBLIC PRIVATE PARTNERSHIP (PPP)	3
023800400100	STATE BUREAU OF STATISTICS	3
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	2
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	3
025301000100	HOUSING CORPORATION	3
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	3
030000000000	LAW AND JUSTICE SECTOR	1
031800000000	JUDICIARY	2
031800400100	HIGH COURT OF JUSTICE	3
031800600100	SHARI'AH COURT OF APPEAL	3
031801100100	JUDICIARY SERVICE COMMISSION	3
032600000000	MINISTRY OF JUSTICE	2
032600100100	MINISTRY OF JUSTICE	3
032600100300	RENT TRIBUNAL	3
032600100400	ANTI-CORRUPTION TRIBUNAL	3
032600200100	LAW REFORM COMMISSION	3
032600900100	ANTI-CORRUPTION COMMISSION	3
050000000000	SOCIAL SECTOR	1
051300000000	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	2
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	3
051300100200	SPORTS COUNCIL	3
051305300100	ZAMFARA FOOTBALL CLUB	3
051400000000	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	2
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	3
051400300100	ORPHANAGE HOME	3
051400400100	REMAND HOME, GUSAU	3
051400500100	ZAMFARA STATE BOARD FOR PERSONS WITH DISABILITY	3
051400600100	APPROVED SCHOOL BUNGUDU	3
051700000000	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	2
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	3
051700100300	ARABIC AND ISLAMIC EDUCATION BOARD	3
051700100500	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	3
051700100600	QUALITY ASSURANCE AUTHORITY	3
051700100700	BETTER EDUCATION SERVICE DELIVERY FOR ALL (BESDA)	3
051700100800	ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT (AGILE)	3
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	3
051700800100	LIBRARY BOARD	3
051701000100	AGENCY FOR MASS EDUCATION BOARD	3
051701100100	AGENCY FOR NOMADIC EDUCATION	3
051701800100	ABDU GUSAU POLYTECHNIC, TALATA MAFARA	3
051702100100	ZAMFARA STATE UNIVERSITY, TALATA MAFARA	3
051702600100	GOVERNMENT SCIENCE SECONDARY SCHOOL, BAKURA	3
051702600200	GOVERNMENT SCIENCE SECONDARY SCHOOL BUKKUYUM	3
051702600300	GOVERNMENT TECHNICAL COLLEGE GUSAU	3

ADMINISTRATIVE CODE

Code	Description	Level
051702600400	GOVERNMENT SCIENCE SECONDARY SCHOOL GUSAU	3
051702600500	GOVERNMENT TECHNICAL COLLEGE KAURA NAMODA	3
051702600600	GOVERNMENT SCIENCE SECONDARY SCHOOL DANSADAU	3
051702600700	GOVERNMENT SCIENCE SECONDARY SCHOOL, SHINKAFI	3
051702600800	GOVERNMENT GIRLS COLLEGE TALATA MAFARA	3
051702600900	FEDERAL GOVERNMENT COLLEGE ANKA	3
051702601000	GOVERNMENT DAY SECONDARY SCHOOL ANKA	3
051702601100	GOVERNMENT DAY SECONDARY SCHOOL BAGEGA	3
051702601200	GOVERNMENT DAY SECONDARY SCHOOL BARAYAR ZAKI	3
051702601300	GOVERNMENT DAY SECONDARY SCHOOL SABON BIRNI ANKA	3
051702601400	GOVERNMENT DAY SECONDARY SCHOOL WARAMU	3
051702601500	GOVERNMENT DAY SECONDARY SCHOOL WUYA	3
051702601600	GOVERNMENT GIRLS DAY SECONDARY SCHOOL ANKA	3
051702601700	GOVERNMENT SECONDARY SCHOOL ANKA	3
051702601800	GOVERNMENT DAY SECONDARY SCHOOL, DAMBO	3
051702601900	GOVERNMENT DAY SECONDARY SCHOOL, BAKURA	3
051702602000	GOVERNMENT DAY SECONDARY SCHOOL, BIRNIN TUDU	3
051702602100	GOVERNMENT DAY SECONDARY SCHOOL, DAMRI BAKURA	3
051702602200	GOVERNMENT DAY SECONDARY SCHOOL, GAMJI	3
051702602300	GOVERNMENT DAY SECONDARY SCHOOL, NASARAWA, BAKURA	3
051702602400	GOVERNMENT DAY SECONDARY SCHOOL, YARKOFOJI	3
051702602500	GOVERNMENT GIRLS DAY SECONDARY SCHOOL , BAKURA	3
051702602600	GOVERNMENT DAY SECONDARY SCHOOL, DAKKO	3
051702602700	GOVERNMENT DAY SECONDARY SCHOOL, DANKAIWA	3
051702602800	GOVERNMENT DAY SECONDARY SCHOOL , N/GODEL	3
051702602900	GOVERNMENT DAY SECONDARY SCHOOL MODOMAWA	3
051702603000	GOVERNMENT DAY SECONDARY SCHOOL NASARAWAR MAILAYI	3
051702603100	GOVERNMENT DAY SECONDARY SCHOOL SABON BIRNIN DAN ALI	3
051702603200	GOVERNMENT GIRLS DAY SECONDARY BIRNIN MAGAJI	3
051702603300	GOVERNMENT SECONDARY SCHOOL BIRNIN MAGAJI	3
051702603400	GOVERNMENT DAY SECONDARY SCHOOL GWASHI	3
051702603500	GOVERNMENT GIRLS SECONDARY SCHOOL BUKKUYUM	3
051702603600	GOVERNMENTDAY SECONDARY SCHOOL GADAR ZAIMA BUKKUYUM	3
051702603700	GOVERNMENTDAY SECONDARY SCHOOL MASAMAR MUDI	3
051702603800	GOVERNMENTDAY SECONDARY SCHOOL NASARAWA BUKK	3
051702603900	GOVERNMENTDAY SECONDARY SCHOOL ZUGU	3
051702604000	GOVERNMENT DAY SECONDARY SCHOOL ZARUMMAI	3
051702604100	GOVERNMENT DAY SECONDARY SCHOOL ADABKA	3
051702604200	GOVERNMENT DAY SECONDARY SCHOOL BELA	3
051702604300	GOVERNMENT DAY SECONDARY SCHOOL DASHI	3
051702604400	GOVERNMENT DAY SECONDARY SCHOOL FURFURI	3
051702604500	GOVERNMENT DAY SECONDARY SCHOOL GULUBBA	3
051702604600	GOVERNMENT DAY SECONDARY SCHOOL K/KOSHI	3
051702604700	GOVERNMENT DAY SECONDARY SCHOOL KARAKKAI	3
051702604800	GOVERNMENT DAY SECONDARY SCHOOL NAHUCE	3
051702604900	GOVERNMENT DAY SECONDARY SCHOOL RAWAYYA	3
051702605000	GOVERNMENT DAY SECONDARY SCHOOL SANKALAWA	3
051702605100	GOVERNMENT GIRLS DAY SECONDARY SCHOOL, BUNGUDU	3
051702605200	GOVERNMENT GIRLS SECONDARY SCHOOL KWATARKWASHI	3
051702605300	GOVERNMENT SECONDARY SCHOOL GADA BUNGUDU	3
051702605400	GOVERNMENT SECONDARY SCHOOL RIBEH	3
051702605500	USMAN DANGWAGGO SECONDARY SCHOOL BUNGUDU	3
051702605600	GOVERNMENT DAY SECONDARY SCHOOL TOFA	3
051702605700	GOVERNMENT GIRLS UNITY SECONDARY SCHOOL KOTORKOSHI	3

ADMINISTRATIVE CODE

Code	Description	Level
051702605800	GOVERNMENT DAY SECONDARY SCHOOL 'YARKATSINA	3
051702605900	FEDERAL GOVERNMENT GIRLS COLLEGE	3
051702606000	GOVERNMENT DAY SECONDARY BIRNIN MAGAJI GUMMI	3
051702606100	GOVERNMENT DAY SECONDARY SCHOOL BARDOKI	3
051702606200	GOVERNMENT DAY SECONDARY SCHOOL BIRNIN TUDU GUMMI	3
051702606300	GOVERNMENT DAY SECONDARY SCHOOL DAKI TAKWAS	3
051702606400	GOVERNMENT DAY SECONDARY SCHOOL FALALE	3
051702606500	GOVERNMENT DAY SECONDARY SCHOOL GAYARI	3
051702606600	GOVERNMENT UNITY SECONDARY SCHOOL GUMMI	3
051702606700	GOVERNMENT DAY SECONDARY SCHOOL GWALLI	3
051702606800	GOVERNMENT DAY SECONDARY SCHOOL GYALANGE	3
051702606900	GOVERNMENT GIRLS DAY SECONDARY SCHOOL GUMMI	3
051702607000	GOVERNMENT DAY SECONDARY SCHOOL GUMMI	3
051702607100	SHIEKUMAR MAI DAWAMEMORIAL CLLEDGE OF BASIC AND ISLAMIC STUDIES	3
051702607200	DANTURAI SECONDARY SCHOOL, GUSAU	3
051702607300	GOVERNMENT DAY SECONDARY SCHOOL BIRNIN RUWA, GUSAU	3
051702607400	GOVERNMENT DAY SECONDARY SCHOOL JANYAU	3
051702607500	GOVERNMENT DAY SECONDARY SCHOOL MAGAMI	3
051702607600	GOVERNMENT DAY SECONDARY SCHOOL RUWAN BORE	3
051702607700	GOVERNMENT DAY SECONDARY SCHOOL UNGUWAR DAN BABA	3
051702607800	GOVERNMENT DAY SECONDARY SCHOOL UNGUWAR GWAZA, GUSAU	3
051702607900	SAMBO SECONDARY SCHOOL TUDUN WADA GUSAU	3
051702608000	GOVERNMENT DAY SECONDARY SCHOOL DAMBA	3
051702608100	GOVERNMENT DAY SECONDARY SCHOOL MADA	3
051702608200	GOVERNMENT DAY SECONDARY SCHOOL MILENIUM QUARTERS	3
051702608300	GOVERNMENT DAY SECONDARY SCHOOL SABON GARI, GUSAU	3
051702608400	GOVERNMENT DAY SECONDARY SCHOOL SHEMORI	3
051702608500	GOVERNMENT DAY SECONDARY SCHOOL WANKE	3
051702608600	GOVERNMENT GIRLS ARABIC SECONDARY SCHOOL GUSAU	3
051702608700	GOVERNMENT GIRLS DAY SECONDARY SCHOOL GADA BIYU, GUSAU	3
051702608800	GOVERNMENT GIRLS DAY SECONDARY SCHOOL GALADIMA, GUSAU	3
051702608900	GOVERNMENT GIRLS DAY SECONDARY SCHOOL SAMARU GUSAU	3
051702609000	GOVERNMENT GIRLS DAY SECONDARY SCHOOL TUDUN WADA, GUSAU	3
051702609100	SARKIN KUDU GOVERNMENT DAY SECONDARY SCHOOL, GUSAU	3
051702609200	SCHOOL FOR CONTINUING EDUCATION (WOMEN) GUSAU	3
051702609300	GOVERNMENT DAY SECONDARY SCHOOL FEGIN MAHE	3
051702609400	GOVERNMENT DAY SECONDARY SCHOOL SAMARU	3
051702609500	GOVERNMENT GIRLS DAY SECONDARY SCHOOL, DAMBA	3
051702609600	GOVERNMENT DAY SECONDARY SCHOOL WONAKA	3
051702609700	SCHOOL FOR SPECIAL EDUCATION GUSAU	3
051702609800	GOVERNMENT GIRLS DAY SECONDARY SCHOOL UNGUWAR ZABARMA	3
051702609900	GOVERNMENT DAY SECONDARY SCHOOL DAN ISAH	3
051702610000	GOVERNMENT DAY SECONDARY SCHOOL DOGON KADE	3
051702610100	GOVERNMENT DAY SECONDARY SCHOOL KASUWAR DAJI	3
051702610200	GOVERNMENT DAY SECONDARY SCHOOL KURYAR MADARO	3
051702610300	GOVERNMENT DAY SECONDARY SCHOOL MAI LALLE	3
051702610400	GOVERNMENT DAY SECONDARY SCHOOL RUTUTU	3
051702610500	GOVERNMENT DAY SECONDARY SCHOOL SABON GARIN KAURA NAMODA	3
051702610600	GOVERNMENT GIRLS DAY SECONDARY SCHOOL KAURA NAMODA	3
051702610700	GOVERNMENT SECONDARY SCHOOL KAURA NAMODA	3
051702610800	NAMODA SECONDARY SCHOOL KAURA NAMODA	3
051702610900	GOVERNMENT DAY SECONDARY SCHOOL KATSURA	3
051702611000	GOVERNMENT DAY SECONDARY SCHOOL BANGA	3
051702611100	GOVERNMENT DAY SECONDARY SCHOOL MAGAMI KAURA	3

ADMINISTRATIVE CODE

Code	Description	Level
051702611200	MUHAMMAD AHMAD ASHA SCHOOL FOR CONTINUING EDUCATION KAURA	3
051702611300	GOVERNMENT DAY SECONDARY SCHOOL FARU	3
051702611400	GOVERNMENT DAY SECONDARY SCHOOL GIDAN GOGA	3
051702611500	GOVERNMENT DAY SECONDARY SCHOOL KAYA	3
051702611600	GOVERNMENT DAY SECONDARY SCHOOL MARADUN	3
051702611700	GOVERNMENT GIRLS DAY SECONDARY SCHOOL MARADUN	3
051702611800	MUALLAH YIDI ARABIC SECONDARY SCHOOL MARADUN	3
051702611900	GOVERNMENT DAY SECONDARY SCHOOL GORA NAMAYE	3
051702612000	GOVERNMENT DAY SECONDARY SCHOOL DAN BAZA	3
051702612100	GOVERNMENT DAY SECONDARY SCHOOL DANGULBI	3
051702612200	GOVERNMENT DAY SECONDARY SCHOOL DANSADAU	3
051702612300	GOVERNMENT DAY SECONDARY SCHOOL KANOMA	3
051702612400	GOVERNMENT DAY SECONDARY SCHOOL MAYANCHI	3
051702612500	GOVERNMENT DAY SECONDARY SCHOOL, JABAKA	3
051702612600	GOVERNMENT DAY SECONDARY SCHOOL, RUWAN DORUWA	3
051702612700	GOVERNMENT GIRLS DAY SECONDARY SCHOOL MARU	3
051702612800	GOVERNMENT SECONDARY SCHOOL KANOMA BIRNIN	3
051702612900	GOVERNMENT SECONDARY SCHOOL MARU	3
051702613000	GOVERNMENT DAY SECONDARY SCHOOL BINGI SENIOR SECTION	3
051702613100	GOVERNMENT DAY SECONDARY SCHOOL DANKURMI	3
051702613200	GOVERNMENT DAY SECONDARY SCHOOL KATURU	3
051702613300	GOVERNMENT DAY SECONDARY SCHOOL BADARAWA	3
051702613400	GOVERNMENT DAY SECONDARY SCHOOL, BIRNIN YERO	3
051702613500	GOVERNMENT DAY SECONDARY SCHOOL, GALADI	3
051702613600	GOVERNMENT DAY SECONDARY SCHOOL, JANGERU	3
051702613700	GOVERNMENT DAY SECONDARY SCHOOL, K/SHINKAFI	3
051702613800	GOVERNMENT DAY SECONDARY SCHOOL, SHANAWA	3
051702613900	GOVERNMENT DAY SECONDARY SCHOOL, SHINKAFI	3
051702614000	GOVERNMENT GIRLS DAY SECONDARY SCHOOL , SHINKAFI	3
051702614100	AGWARAGI SECONDARY SCHOOL MAFARA	3
051702614200	GOVERNMENT DAY SECONDARY SCHOOL GARBADU	3
051702614300	GOVERNMENT DAY SECONDARY SCHOOL GURBI	3
051702614400	GOVERNMENT DAY SECONDARY SCHOOL GWARAM	3
051702614500	GOVERNMENT DAY SECONDARY SCHOOL KAGARA	3
051702614600	GOVERNMENT DAY SECONDARY SCHOOL MORAI	3
051702614700	GOVERNMENT DAY SECONDARY SCHOOL RUWAN GORA	3
051702614800	GOVERNMENT DAY SECONDARY SCHOOL TAKE TSABA	3
051702615000	GOVERNMENT DAY SECONDARY SCHOOL JANGEBE	3
051702615100	SCHOOL FOR ISLAMIC EDUCATION TALATA MAFARA	3
051702615200	GOVERNMENT DAY SECONDARY SCHOOL YANDOTO	3
051702615300	GOVERNMENT DAY SECONDARY SCHOOL DANJIBGA	3
051702615400	GOVERNMENT DAY SECONDARY SCHOOL YANWARE	3
051702615500	GOVERNMENT DAY SECONDARY SCHOOL BILBIS	3
051702615600	GOVERNMENT DAY SECONDARY SCHOOL KETA	3
051702615700	GOVERNMENT DAY SECONDARY SCHOOL KUNCHIN KALGO	3
051702615800	GOVERNMENT DAY SECONDARY SCHOOL KWARAN GANUWA	3
051702615900	GOVERNMENT DAY SECONDARY SCHOOL SDP TSAFE	3
051702616000	GOVERNMENT DAY SECONDARY SCHOOL TSAFE	3
051702616100	GOVERNMENT DAY SECONDARY SCHOOL YANKUZO	3
051702616200	GOVERNMENT GIRLS DAY SECONDARY SCHOOL TSAFE	3
051702616300	GOVERNMENT DAY SECONDARY SCHOOL MAGAZU	3
051705400100	TEACHERS SERVICE BOARD	3
051705600100	SCHOLARSHIP BOARD	3
051706400100	COLLEGE OF EDUCATION, MARU	3

ADMINISTRATIVE CODE

Code	Description	Level
051706500100	ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU	3
051706600100	COLLEGE OF ISLAMIC AND LEGAL STUDIES, KAURA NAMODA	3
052100000000	MINISTRY OF HEALTH	2
052100100100	MINISTRY OF HEALTH	3
052100200100	ZAMFARA CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (ZAMCHEMA)	3
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	3
052110200100	HOSPITAL SERVICES MANAGEMENT BOARD	3
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	3
052110200300	ZAMFARA STATE TB & LEPROSY CONTROL CLINIC	3
052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	3
052110200500	VVF HOSPITAL (FARIDA)	3
052110200600	PSYCHIATRIC HOSPITAL ANKA	3
052110200700	GENERAL HOSPITAL GUSAU	3
052110200800	GENERAL HOSPITAL TALATA MAFARA	3
052110200900	GENERAL HOSPITAL GUMMI	3
052110201000	GENERAL HOSPITAL K/NAMODA	3
052110201100	GENERAL HOSPITAL ANKA	3
052110201200	GENERAL HOSPITAL TSAFE	3
052110201300	GENERAL HOSPITAL BAKURA	3
052110201400	GENERAL HOSPITAL BUKKUYUM	3
052110201500	GENERAL HOSPITAL MARADUN	3
052110201600	GENERAL HOSPITAL SHIKAFAI	3
052110201700	GENERAL HOSPITAL DANSAUDAU	3
052110201800	GENERAL HOSPITAL ZURMI	3
052110201900	GENERAL HOSPITAL BUNGUDU	3
052110202000	GENERAL HOSPITAL MADA	3
052110202100	GENERAL HOSPITAL B/MAGAJI	3
052110202200	GENERAL HOSPITAL KAGARA	3
052110202300	GENERAL HOSPITAL MARU	3
052110202400	GENERAL HOSPITAL MAGAMI	3
052110202500	GENERAL HOSPITAL MORIKI	3
052110202600	GENERAL HOSPITAL K/DAJI	3
052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	3
052110400200	COLLEGE OF NURSING SCIENCES, ZURMI	3
052110600100	COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, TSAFE	3
052111300100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	3
053500000000	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	2
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	3
053500100200	FORESTRY III PROJECT	3
053500100300	FOREST MANAGEMENT AGENCY	3
053505500100	ZAMFARA ENVIRONMENTAL PROTECTION AGENCY	3
053505500200	SOLID MINERALS DEVELOPMENT AGENCY	3
053505500300	MIREMCO	3
053511100100	AGRO-CLIMATE RESILIENCE AND SEMI-ARID LANDSCAPES (ACRESAL)	3
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY	2
055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	3
055100200100	COUNCIL OF CHIEFS	3
057100000000	MINISRTY OF WEALTH CREATION, EMPOWERMENT & EMPLOYMENT GENERATION	2
057100100100	MINISRTY OF WEALTH CREATION, EMPOWERMENT & EMPLOYMENT GENERATION	3

REVENUE ECONOMIC CODE

Code	Description	Level
1	<u>REVENUE</u>	1
11	<u>GOVERNMENT SHARE OF FAAC</u>	2
1101	<u>GOVERNMENT SHARE OF FAAC</u>	3
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	4
11010101	STATUTORY ALLOCATION	5
110102	STATE GOVERNMENT SHARE OF VAT	4
11010201	SHARE OF VAT	5
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	4
11010303	EXCESS CRUDE	5
11010304	EXCHANGE BANK CHARGES (REFUNDS)	5
11010305	EXCESS PETROLEUM PROFIT TAX	5
11010306	NNPC REFUNDS	5
11010307	EXCHANGE GAINS	5
11010308	ELECTRONIC MONEY TRANSFER	5
11010309	SOLID MINERAL FUND	5
11010310	REFUNDS	5
11010311	NON OIL REVENUE	5
11010312	BRIDLING FACILITIES (ARGUMENTION)	5
12	<u>INDEPENDENT REVENUE</u>	2
1201	<u>TAX REVENUE</u>	3
120101	PERSONAL TAXES	4
12010101	PERSONAL TAXES	5
12010104	PAYE ORGANIZED PRIVATE SECTOR	5
12010105	PAYE INFORMAL SECTOR	5
12010106	PAYE PUBLIC - LOCAL GOVERNMENTS	5
12010107	PAYE PUBLIC - STATE GOVERNMENT	5
12010108	PAYE FEDERAL GOVERNMENT ESTABLISHMENTS	5
12010113	DIRECT ASSESSMENT TAX	5
120102	CORPORATE TAXES	4
120103	OTHER TAXES	4
12010301	SALES TAXES	5
12010302	PROPERTY TAX	5
12010303	WITHHOLDING TAX	5
12010304	STAMP DUTY	5
12010305	POOL BETTING TAX	5
12010306	DEVELOPMENT TAX/LEVY	5
12010307	CAPITAL GAIN TAX	5
12010308	LIVESTOCK TAX	5
12010309	ENTERTAINMENT TAX	5
12010310	LEGAL MORTGAGE TAX	5
12010311	SURFACE RENT CHARGES	5
1202	<u>NON-TAX REVENUE</u>	3
120201	LICENCES - GENERAL	4
12020105	RADIO/TELEVISION STATION LICENSES	5
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	5
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	5
12020110	BAKE HOUSE LICENSE	5
12020112	BRICKMAKING, etc LICENSE	5
12020113	CART LICENSES	5
12020114	DANE GUN LICENSES	5
12020115	CATTLE DEALER LICENSES	5
12020116	DRIED FISH & MEAT LICENSES	5
12020118	PET (DOG) LICENSES	5
12020119	FISHING PERMITS	5

REVENUE ECONOMIC CODE

Code	Description	Level
12020120	HAWKER'S PERMITS	5
12020121	HUNTING PERMITS	5
12020122	PRODUCE BUYING LICENSES	5
12020126	TRACTOR HIRING SERVICES	5
12020127	BOREHOLE DRILLING LICENSES	5
12020128	POOL BETTING & CASINO LICENSES/GAMING	5
12020129	CINEMATOGRAPH/VIEWING CENTRE LICENSES	5
12020131	MOTOR VEHICLE LICENSES	5
12020132	DRIVERS' LICENSES	5
12020133	PATENT MEDICINE & DRUG STORES LICENSES	5
12020134	PRIVATE SCHOOLS LICENSES	5
12020136	HEALTH FACILITIES LICENSES	5
12020137	TRADE PERMIT LICENSES	5
12020138	AUCTIONEER LICENCE	5
12020139	LEARNER'S PERMIT	5
12020140	FORESTRY REVENUE	5
12020141	HIDES AND SKIN BUYER'S LICENCE	5
12020142	HIDES AND SKIN PREMISES LICENCE	5
12020143	WAY LEAVE BUYER'S LICENCE	5
12020144	RENEWAL OF MOTOR VEHICLE LICENCE	5
12020145	MARRIAGE CERTIFICATE LICENSE	5
12020146	BEAST OF BURDEN LICENCE	5
12020147	MOVEMENT AND LOADING LICENCE	5
12020148	REGISTRATION OF NURSERY AND DAY CARE CENTRES	5
12020149	RENEWAL OF NURSERY AND DAY CARE CENTRES	5
12020150	RENEWAL OF YOUTHS SOCIAL CLUBS	5
12020151	REGISTRATION OF TRICYCLE LICENCE	5
12020152	RENEWAL OF TRICYCLE LICENCE	5
12020153	REGISTRATION OF MOTORCYCLE LICENCE	5
12020154	RENEWAL OF MOTORCYCLE LICENCE	5
12020155	QUARRY CRUSHING PLANT LICENCE	5
12020156	INLAND WATER-WAY LICENSE	5
120202	MINING RENTS	4
120203	ROYALTIES	4
120204	FEES - GENERAL	4
12020401	COURT FEES	5
12020404	TRADE UNION FEES	5
12020409	WEIGHTS & MEASURE FEES	5
12020410	ELECTRICAL INSPECTORATE FEES	5
12020412	RESEARCH TESTING FEES	5
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	5
12020415	TRADE TESTING FEES	5
12020417	CONTRACT REGISTRATION FEES	5
12020418	MARRIAGE/ DIVORCE FEES	5
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	5
12020420	PILGRIMS WELFARE FEES	5
12020424	ACCREDITATION FEES	5
12020425	DISINFECTION OF PRODUCE FEES	5
12020426	COURT SUMMONS FEES	5
12020427	TENDER FEES	5
12020428	FIRE SAFETY CERTIFICATE FEES	5
12020430	PROFESSIONAL REGISTRATION FEES	5
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	5
12020436	BILL BOARD ADVERTISEMENT FEES	5

REVENUE ECONOMIC CODE

Code	Description	Level
12020437	DEEDS REGISTRATION/ASSIGNMENT FEES	5
12020438	SURVEY/ PLANNING/ BUILDING FEES	5
12020439	AGENCY FEES	5
12020440	MEDICAL CONSULTANCY FEES	5
12020441	LABORATORY ANALYSIS FEES	5
12020442	ASSOCIATION FEES	5
12020443	BIRTH & DEATH REGISTRATION FEES	5
12020444	BURIAL FEES	5
12020445	CHANGE OF OWNERSHIP FEES	5
12020446	AGRICULTURAL/VETINARY SERVICES FEES	5
12020447	LAND USE FEES	5
12020448	DEVELOPMENT LEVIES	5
12020449	BUSINESS/TRADE OPERATING FEES	5
12020450	INSPECTION FEES	5
12020451	TIMBER & FOREST FEES	5
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	5
12020453	APPLICATIONS FEES	5
12020454	PARKING FEES	5
12020455	CONSENT FEES (NON-REFUNDABLE)	5
12020456	CERTIFICATE OF ROAD WORTHINESS	5
12020457	COURT FEES - HIGH COURT	5
12020458	LAND DEVELOPMENT FEES	5
12020459	EXAMINATION FEES	5
12020460	MARKET FEES	5
12020461	HOTELS LEVY	5
12020462	IRRIGATION FEES	5
12020464	INNOCULATION, VACCINATION & POULTRY FEES	5
12020465	PREPARATION OF CONTRACT AGREEMENTS	5
12020466	SEARCH FEES	5
12020468	SURVEY FEES	5
12020469	TRADE CATTLE FEES	5
12020470	USE OF GOVERNMENT PREMISES FEES	5
12020471	MARRIAGE CERTIFICATE	5
12020472	ROAD CUTTING FEES	5
12020473	ACCOMMODATION FEES	5
12020474	HACKNEY CARRIAGE CERTIFICATE	5
12020475	CONTRACT PROCESSING FEES	5
12020476	REGISTRATION BOOKLET	5
12020477	LAND CHARGES	5
12020478	WORKS SCHOOL TRAINING FEES	5
12020479	PRIVATE CLINICS REGISTATION/RENEWAL	5
12020480	AFFIDAVIT AND DECLARATION OF AGE	5
12020481	POSTERS PASTING FEES	5
12020482	AMUSEMENT PARK FEES	5
12020483	GATE FEES	5
12020484	EDUCATION LEVY	5
12020485	APPEAL FEES - COURT	5
12020486	GROUND RENT	5
12020487	MECHANICAL CULTIVATION FEES	5
12020488	BOARD OF DIRECTORS FEES	5
12020489	CONFERENCE HALL FEES	5
12020490	ZAMFARA TRANSPORT AUTHORITY FEES	5
12020491	BILLBOARD ADVERTISEMENT FEES	5
12020492	CERTIFICATE OF OCCUPANCY FEES	5

REVENUE ECONOMIC CODE

Code	Description	Level
12020493	RAISES OF COAL/CHARCOAL FEES	5
12020494	JUNIOR LEAVING CERTIFICATE FEES	5
12020495	ABARTOUR FEES	5
12020496	WATER RATE FEES	5
12020497	MAST/V-SAT FEES/FIBER OPTICS	5
12020498	HOTEL REGISTRATION FEES	5
120205	FINES - GENERAL	4
12020501	COURT FINES	5
12020502	OBSTRUCTION FINES	5
12020503	PENALTY GENERAL	5
12020504	FINES FOR ILLEGAL CUTTING OF ROAD	5
12020505	SANITATION COURT FINES	5
12020506	ILLEGAL EVACUATION	5
12020507	EVACUATION OFFENCES FINES	5
12020508	SEWAGE AND SEWARAGE CONTROL FINES	5
12020509	CONSERVATION OFFENCES FINES	5
12020510	ILLEGAL MINERS	5
12020511	MINING OFFENCES FINES	5
12020512	PETROLEUM PRODUCT OFFENCES FINES	5
12020513	CONTRAVENTION OFFENCES FINES	5
12020514	FINES FOR ILLEGAL OPERATION OF SCHOOL	5
12020515	FINES FOR ILLEGAL OPERATION OF TRADO MEDICAL HEALTH SHOPS	5
12020516	FINES FOR ILLEGAL OPERATION OF PATENT MEDICINE STORE	5
12020517	FINES FOR ILLEGAL OPERATION OF HOSPITALS & MATERNITY HOMES	5
12020518	FINES FOR LATE REMITTANCE OF PAYE DEDUCTION	5
12020519	FINES FOR LATE REMITTANCE OF WITHOLDING TAX DEDUCTIONS	5
12020520	PENALTY ON STAMP DUTIES	5
12020521	FINES FOR FAILURE TO DEDUCT TAXES	5
12020522	PENALTY FOR LATE PAYMENT DEVELOPMENT FEE	5
12020523	PENALTY ON LATE PAYMENT OF RENT	5
12020524	FOREST OFFENCES FINES	5
12020525	PENALTY FOR HEAVY DUTY VEHICLE	5
12020526	FINES ON PLEDGES/DONATIONS	5
12020527	SANITATION FINES	5
12020528	PENALTY FOR DAMAGE TO PUBLIC PROPERTY	5
12020529	FINES ON OVERDUE BOOKS	5
12020530	COURT FINES ON TRAFIC OFFENCES	5
12020531	GULLY EMPTIER FINES	5
12020532	STRAY ANIMAL FINES	5
12020533	POLLUTERS PAY PRINCIPLE FINES	5
12020534	FINES FOR OVERLOADING	5
12020535	FINES FOR WRONG PARKING	5
12020536	FINES FOR DOUBLE HEADLIGHT	5
12020537	FINES FOR TRAFFIC AND VEHICLE OFFENCES	5
120206	SALES - GENERAL	4
12020601	SALES OF JOURNAL & PUBLICATIONS	5
12020603	SALES OF ID CARDS	5
12020604	SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS	5
12020605	SALES OF VACCINES	5
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	5
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	5
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	5
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	5
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	5

REVENUE ECONOMIC CODE

Code	Description	Level
12020611	PROCEEDS FROM SALES OF GOVERNMENT. VEHICLES	5
12020612	PROCEEDS FROM MEDICAMENTS	5
12020613	PROCEEDS FROM SALES OF SHIPS SCRAPS	5
12020614	SALES OF GOVERNMENT BUILDINGS	5
12020615	SALES OF UNIFORMS	5
12020616	SALES OF SEED FROM NURSERIES	5
12020617	SALES OF STRATEGIC GRAINS	5
12020618	SALES OF TOURISM GUIDE	5
12020619	SALES OF TRADE FAIR MATERIALS	5
12020620	SALES OF VEHICLE NEW PLATE NUMBER	5
12020621	SALES OF WEIGH AND MEASURES	5
12020622	SALES OF CARDS(YELLOW CARDS)	5
12020623	SEEDS MULTIPLICATION SALES	5
12020625	UNALLOCATED STORES SALES	5
12020626	SALES OF ADMISSION FORMS GENERAL	5
12020627	SALES OF DRUGS	5
12020628	SALES OF BUDGET BOOKS	5
12020629	SALES OF TRACTORS TO INDIVIDUAL	5
12020630	SALES OF BROADCASTING AIRTIME	5
12020631	SALES OF NEWSPAPER	5
12020632	SALES OF FRUITS AND VEGITABLES	5
12020634	SALES OF COTTON MARKET MATERIALS	5
12020635	SALES OF COMMERCIAL POSTERS	5
12020636	SALES OF TELEPHONE DIRECTORIES	5
12020638	SALES OF CRAFT SURVEY SHOPS	5
12020639	SALES OF FERTILIZER	5
12020640	SALES OF CONTRACT AGREEMENT FORMS	5
12020641	SALES OF FORMS - OTHER INSTITUTIONS	5
12020642	SALES OF FORMS - JSC	5
12020643	SALES OF APPLICATION FORMS - CSC	5
12020644	SALES OF APPLICATION FORMS - LGSC	5
12020645	SALES OF BOAT	5
12020646	SALES OF PHOTOGRAPH CALENDER AND DIARY	5
12020647	SALES OF DIARY PRODUCTS	5
12020648	SALES OF COMMERCIAL & INDUSTIAL PROMOTIONS	5
12020649	SALES OF FISH	5
12020650	SALES OF FISHING EQUIPMENT	5
12020651	SALES OF ART DESIGN	5
12020652	SALES OF LIVESTOCKS FROM RANCHERS	5
12020653	SALES OF FORMS NATIONAL DRIVING LICENCES	5
12020654	SALES OF MATERIALS	5
12020655	SALES OF POULTRY FEEDS	5
12020656	SALES OF POULTRY PRODUCTS	5
12020657	SALES OF RURAL DIARY MILKING COWS	5
12020658	SALES OF APER FORM	5
12020659	SALES OF CONTRACT STAFF RENEWAL FORM	5
12020660	SALES OF TRANSFER OF SERVICE FORM	5
12020661	SALES OF CAFE'S AIRTIME	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 GOVERNMENT VEHICLES	5
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALLS	5

REVENUE ECONOMIC CODE

Code	Description	Level
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	5
12020707	EARNINGS FROM MEDICAL SERVICES	5
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	5
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	5
12020710	EARNINGS FROM GUEST HOUSES	5
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5
12020712	EARNINGS FROM ASPHALT BARCH PLANT	5
12020713	EARNINGS FROM QUARRY CRUSHING PLANT	5
12020714	EARNINGS FROM PARASATALS	5
12020715	OTHER EARNINGS	5
12020716	EARNINGS FROM VIEWING CENTRES, HERBAL MEDICINES SELLERS	5
12020717	EARNINGS FROM DOWNLOADERS, PLAY STATIONS, MUSICIANS	5
12020718	EARNINGS FROM FILM'S PRODUCERS,	5
12020719	EARNINGS FROM SOIL TEST	5
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	4
12020801	RENT ON GOVERNMENT QUARTERS	5
12020802	RENT ON GOVERNMENT OFFICES	5
12020803	RENT ON GOVERNMENT BUILDINGS	5
12020804	RENT ON CONFERENCE CENTRES	5
12020805	RENT ON BUILDING AT AERODROMES	5
12020806	RENT OF PRODUCE STORES	5
12020807	RIGHT OF OCCUPANCY-COMPENSATION RECOVERED	5
120209	RENT ON LAND & OTHERS - GENERAL	4
12020901	RENT ON GOVERNMENT LAND	5
12020902	RENT ON OIL PLOT & AERODROMES	5
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	5
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	5
12020905	LEASE RENTAL	5
12020906	RENTS ON GOVERNMENT. PROPERTIES	5
120210	REPAYMENTS/REFUNDS - GENERAL	4
12021002	MOTOR VEHICLE ADVANCES (REPAY)	5
12021003	BICYCLE ADVANCES (PRINCIPAL)	5
12021004	MOTOR VEHICLE REFURBISHING LOAN	5
12021005	HOUSE REFURBISHING LOAN	5
12021006	REFUNDS	5
12021007	REPAYMENTS OF ADVANCES BY PARASTATALS	5
12021008	REPAYMENT OF MOTORCYCLES LOANS	5
12021009	REPAYMENT OF CASH LOAN	5
12021010	REPAYMENT OF HOUSING LOAN	5
12021011	REFUNDS OF OVER PAYMENT	5
12021012	REPAYMENT OF FURNITURE LOANS	5
12021013	REPAYMENT OF SHARE LOAN	5
12021014	REFUND OF FEDERAL ROAD	5
12021015	TAX LIABILITY	5
120211	INVESTMENT INCOME	4
12021101	OPERATING SURPLUS	5
12021102	DIVIDEND RECEIVED	5
12021103	OTHER INVESTMENT INCOME	5
120212	INTEREST EARNED	4
12021201	MOTOR VEHICLE ADVANCES (INTEREST)	5
12021202	INTEREST ON BICYCLE ADVANCES	5
12021203	INTEREST ON REFURBISHING LOAN	5
12021204	INTEREST ON FURNITURE LOAN	5
12021205	INTEREST ON LOANS TO LGAs	5

REVENUE ECONOMIC CODE

Code	Description	Level
12021206	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES	5
12021207	INTEREST ON DEBENTURE LOANS	5
12021208	BANK INTEREST	5
12021210	INTEREST ON BANK DEPOSIT	5
12021211	INTEREST ON TRESURY BILLS	5
12021212	DIVIDENDS RECIEVED	5
120213	RE-IMBURSEMENT GENERAL	4
12021302	AUDIT FEES	5
12021303	RE-IMBURSEMENT BY FEDERAL GOVERNMENT	5
12021304	REFUND OF COMPENSATION	5
12021305	LOCUST CONTROL BY FGN	5
12021306	COTTON SEEDS DISTRIBUTION	5
12021307	PEST CONTROL RE-IMBURSEMENT	5
12021308	RE-IMBURSEMENT FROM FGN FOR PENSION	5
12021309	RE-IMBURSEMENT FROM ZASCO	5
12021310	RE-IMBURSEMENT IN RESPECT OF COOKERS/STOVES SALES	5
12021311	RE-IMBURSEMENT FROM SALES OF COTTON SEEDS	5
12021312	RE-IMBURSEMENT OF CONSTRUCTION OF MARKET	5
13	AID AND GRANTS	2
1301	AID	3
130101	DOMESTIC AIDS	4
13010101	RECURRENT DOMESTIC AIDS	5
13010102	CAPITAL DOMESTIC AIDS	5
13010103	DONATIONS GENERAL	5
130102	FOREIGN AIDS	4
13010201	RECURRENT FOREIGN AIDS	5
13010202	CAPITAL FOREIGN AIDS	5
1302	GRANTS	3
130201	DOMESTIC GRANTS	4
13020101	RECURRENT DOMESTIC GRANTS	5
13020102	CAPITAL DOMESTIC GRANTS	5
130202	FOREIGN GRANTS	4
13020201	RECURRENT FOREIGN GRANTS	5
13020202	CAPITAL FOREIGN GRANTS	5
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	2
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	3
140101	OTHER CAPITAL RECEIPTS	4
14010101	TRANSFER FROM CRF TO CDF	5
1402	OTHER CAPITAL RECEIPTS	3
140201	OTHER CAPITAL RECEIPTS	4
14020101	OTHER CAPITAL RECEIPTS TO CDF	5
14020102	SALE OF FIXED ASSETS	5
14020103	RE-IMBURSEMENT FROM FGN	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 OTHER GOVERNMENT ENTITIES	5
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
14030104	DOMESTIC LOANS/ BORROWINGS FROM CBN	5
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	4
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES	5
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
1404	DEBT FORGIVENESS	3

REVENUE ECONOMIC CODE

Code	Description	Level
140401	FOREIGN DEBT FORGIVENESS	4
14040101	FOREIGN DEBT FORGIVENESS	5
140402	DOMESTIC DEBT FORGIVENESS	4
14040201	DOMESTIC DEBT FORGIVENESS	5
1405	<i>GAIN ON DISPOSAL OF ASSET</i>	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
1406	<i>MINORITY INTEREST SHARE OF SURPLUS</i>	3
140601	MINORITY INTEREST SHARE OF SURPLUS	4
14060101	MINORITY INTEREST SHARE OF SURPLUS	5
1407	<i>EXTRAORDINARY ITEMS</i>	3
140701	EXTRAORDINARY ITEMS	4
14070101	EXTRAORDINARY ITEMS	5
14070102	UNSPECIFIED REVENUE	5
1410	<i>GAINS ON FOREIGN EXCHANGE</i>	3
141001	GAINS ON FOREIGN EXCHANGE	4
14100101	GAINS ON FOREIGN EXCHANGE	5

EXPENDITURE ECONOMIC CODES

Code	Description	Level
2	<u>EXPENDITURES</u>	1
21	<u>PERSONNEL COST</u>	2
2101	<u>SALARY</u>	3
210101	<u>SALARIES AND WAGES</u>	4
21010101	SALARY	5
21010102	OVER TIME PAYMENTS	5
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5
21010112	CLEARANCE OF SALARIES ARREARS	5
21010113	CONTRACT STAFF SALARY	5
21010114	POLITICAL OFFICE HOLDERS' SALARY	5
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	3
210201	<u>ALLOWANCES</u>	4
21020101	NON REGULAR ALLOWANCES	5
21020103	TRANSPORT	5
21020104	RENT	5
21020105	UTILITY	5
21020106	MEAL SUBSIDY	5
21020107	LEAVE GRANT	5
21020108	DOMESTIC	5
21020109	ENTERTAINMENT	5
21020110	HAZARD	5
21020111	ACCOMMODATION ALLOWANCE	5
21020112	MAINTENANCE	5
21020113	OUTFIT	5
21020114	FURNITURE	5
21020115	SECRETARIAT	5
21020116	NON-ACCIDENT	5
21020117	NYSC/ IT ALLOWANCES	5
21020118	INTERNS' ALLOWANCES	5
21020119	SECURITY PERSONNEL ALLOWANCES	5
21020120	CASUAL WORKERS' ALLOWANCES	5
21020121	LOCUM ALLOWANCES	5
21020122	WARDROP ALLOWANCE	5
21020123	INDUCEMENT ALLOWANCES	5
21020124	CONSULTANCY ALLOWANCES	5
21020125	INSURANCE ALLOWANCES	5
21020126	JOURNAL ALLOWANCES	5
21020127	CALL DUTY ALLOWANCES	5
21020128	SHIFTING ALLOWANCES	5
21020129	RURAL POSTING ALLOWANCES	5
21020130	NON-CLINICAL ALLOWANCES	5
21020131	CLINICAL ALLOWANCES	5
21020132	DISTURBANCE ALLOWANCES	5
21020133	RESPONSIBILITY ALLOWANCES	5
21020134	TEACHING ALLOWANCES	5
21020135	SPECIALITY ALLOWANCES	5
21020136	EX-GRATIA ALLOWANCES	5
21020137	EXAMINATION ALLOWANCES	5
21020138	HONOURARIUM	5
21020139	EXTERNAL EXAMINERS ALLOWANCES	5
21020140	EXAMS MODERATION ALLOWANCES	5
210202	<u>SOCIAL CONTRIBUTIONS</u>	4
21020201	NHIS/ZAMCHEMA CONTRIBUTION	5
21020202	CONTRIBUTORY PENSION	5

EXPENDITURE ECONOMIC CODES

Code	Description	Level
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	SEVERANCE GRATUITY	5
21030105	15% GOVERNMENT CONTRIBUTION TO STAFF PENSION FUND	5
21030106	2.5% STATE GOVERNMENT. CONTR. TO LOCAL GOVERNMENT. PENSION FUND	5
21030107	CONTRACT GRATUITY	5
21030108	Clearance of Gratuity Arrears	5
21030109	Clearance of Pension Arrears	5
22	OTHER RECURRENT COSTS	2
2202	OVERHEAD COST	3
220201	TRAVEL & TRANSPORT - GENERAL	4
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5
22020105	HOTEL EXPENSES-LOCAL	5
22020106	HOTEL EXPENSES-OVERSEAS	5
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	5
22020108	OUT-OF STATION ALLOWANCE – OVERSEA	5
22020109	LOCAL RUNNING ALLOWANCE	5
22020110	TRANSPORTATION OF GOODS	5
22020111	TRANSPORTATION OF FERTILIZER	5
22020112	TRANSPORTATION OF GRAINS	5
220202	UTILITIES - GENERAL	4
22020201	ELECTRICITY CHARGES	5
22020202	TELEPHONE CHARGES	5
22020203	INTERNET ACCESS CHARGES	5
22020204	SATELLITE BROADCASTING ACCESS CHARGES	5
22020205	WATER RATES	5
22020206	SEWERAGE CHARGES	5
22020207	LEASED COMMUNICATION LINES(S)	5
22020208	SOFTWARE CHARGES (LICENSE)	5
22020209	SOFTWARE CHARGES (RENEWAL)	5
22020210	POSTAGE EXPENSES	5
22020211	GENERAL UTILITY SERVICES	5
220203	MATERIALS & SUPPLIES - GENERAL	4
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5
22020302	BOOKS	5
22020303	NEWSPAPERS	5
22020304	MAGAZINES & PERIODICALS	5
22020305	PRINTING OF NON SECURITY DOCUMENTS	5
22020306	PRINTING OF SECURITY DOCUMENTS	5
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5
22020308	FIELD & CAMPING MATERIALS SUPPLIES	5
22020309	UNIFORMS & OTHER CLOTHING	5
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5
22020312	LIBRARY BOOKS & PERIODICALS	5

EXPENDITURE ECONOMIC CODES

Code	Description	Level
22020313	MEDICAL CONSUMABLES	5
22020314	FORGIVENESS MATERIALS	5
22020315	SUPPLY OF WORK TOOLS	5
22020316	SUPPLY OF VACCINES	5
22020317	WATER CHEMICAL	5
22020318	SUPPLY OF FERTILIZER	5
22020319	SUPPLY OF GRAINS	5
22020320	SUPPLY OF SEEDLINGS	5
22020321	PRINTING OF IEC MATRIALS	5
22020322	PUBLICATIONS	5
22020323	ELECTION MATERIALS	5
22020324	NUTRITION COMMODITIES	5
22020325	PRINTING OF LETTER HEAD	5
22020326	ANIMAL FEED	5
22020327	SUPPLY OF STANDARD WEIGHT MEASURE	5
22020328	INSTRUCTIONAL MATERIALS	5
22020329	INTRO-TECHNICAL EQUIPMENT	5
22020330	HOSPITAL RE-AGENTS	5
22020331	SUPPLY OF VOCATIONAL AND SKILL EQUIPMENTS	5
22020332	PRINTING OF EXAMINATION MATERIALS	5
22020333	SUPPLY OF COSTUMES AND DRUMS	5
22020334	STUDENTS EXAMINATION REGISTRATION	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 EQUIPMENTS	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 EQUIPMENTS	5
22020410	MAINTENANCE OF STREET LIGHTINGS	5
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	5
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	5
22020413	MINOR ROAD MAINTENANCE	5
22020414	DIRECT REPAIRS & MAINTENANCE OF SCHOOL BUILDING	5
22020415	MAINTENANCE OF FUEL DUMPS	5
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	5
22020417	MAINTENANCE OF PARKS AND GARDENS	5
22020418	MAINTENANCE OF AIRPORT/AERODRUMS	5
22020419	MAINTENANCE OF PLANT & MACHINERY	5
22020420	MAINTENANCE OF CAR PARKS	5
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	5
22020422	MAINTENANCE OF STADIA	5
22020423	MAINTENANCE OF WEBSITE	5
22020424	MAINTENANCE OF RESIDENTIAL BUILDING	5
22020425	MAINTENANCE OF LAYBYS	5
22020426	MAINTENANCE OF FARM	5
22020427	MAINTENANCE OF TRACTOR & HEAVY EQUIPMENT	5
22020428	MAINTENANCE OF LABORATORIES	5
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	5
22020430	MAINTENANCE OF ENVIRONMENT & LAND SCRAPING	5
22020431	MAINTENANCE OF SEWAGE AND SANITARY WARES	5

EXPENDITURE ECONOMIC CODES

Code	Description	Level
22020432	MAINTENANCE OF HOSPITAL MORTUARY	5
22020433	MAINTENANCE OF SPECIALISED HOSPITAL EQUIPMENT	5
22020434	MAINTENANCE OF E-REGISTRY	5
22020435	MAINTENANCE OF TRAFFIC SIGNALS	5
22020436	MAINTENANCE OF ROAD SIGNS	5
22020437	MAINTENANCE OF DRAINAGE CHANNELS	5
22020438	MAINTENANCE OF CEMETERIES	5
22020439	MAINTENANCE OF TOWNSHIP ROADS	5
22020440	MAINTENANCE OF STAFF QUARTERS	5
22020441	MAINTENANCE OF BRIDGES	5
22020442	MAINTENANCE OF TRUCK BARRIERS	5
22020443	MAINTENANCE OF BOREHOLES	5
22020444	MAINTENANCE OF WATER PIPES	5
22020445	MAINTENANCE OF HAND PUMPS	5
22020446	MAINTENANCE OF WATER SCHEMES	5
22020447	MAINTENANCE OF MOTORCYCLE	5
22020448	MAINTENANCE OF ABARTOUR	5
22020449	MAINTENANCE OF IT EQUIPMENT	5
22020450	MAINTENANCE OF DATABASE	5
22020451	MAINTENANCE OF SCHOOL FURNITURE	5
22020452	MAINTENANCE OF COMPUTERS	5
22020453	MAINTENANCE OF POULTRY PRODUCTION UNIT	5
22020454	MAINTENANCE OF SCIENCE EQUIPMENT	5
22020455	MAINTENANCE OF WORKSHOPS	5
22020456	MAINTENANCE OF LIBRARY	5
22020457	MAINTENANCE OF LABORATORY EQUIPMENT	5
22020458	MAINTENANCE OF LAB PRACTICAL EQUIPMENT	5
22020459	MAINTENANCE OF TRANSMITTERS	5
22020460	MAINTENANCE OF RADIO EQUIPMENT	5
22020461	MAINTENANCE OF HOSPITAL BEDS AND BEDDINGS	5
22020462	MAINTENANCE OF TRANSFORMER	5
22020463	MAINTENANCE OF ELECTRICAL FITTINGS	5
220205	TRAINING - GENERAL	4
22020501	LOCAL TRAINING	5
22020502	INTERNATIONAL TRAINING	5
22020503	CONFERENCE & SEMINARS-LOCAL	5
22020504	CONFERENCE & SEMINARS-OVERSEAS	5
22020505	SHORT TERM COURSES-LOCAL	5
22020506	SHORT TERM COURSES-OVERSEAS	5
22020507	IN-SERVICE TRAINING	5
22020508	VOCATIONAL TRAINING	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 & FUMIGATION SERVICES	5
22020606	ESCORT EXPENDITURE	5
22020607	OVERSIGHT FUNCTION	5
22020608	BOUNDARY MATTERS	5
22020609	CARREARS AND COUNSELLING	5
22020610	RECRUITMENT SERVICES	5
22020611	SURVEY EXPENSES	5
22020612	INSPECTION EXPENSES	5

EXPENDITURE ECONOMIC CODES

Code	Description	Level
22020613	MONITORING AND EVALUATION EXPENSES	5
22020614	NUTRITION SERVICES	5
22020615	RE-CALIBRATION OF HISTORY BOOKS	5
22020616	DEVELOPMENT PARTNERS ACTIVITIES	5
22020617	NIGERIAN ARMY RECRUITMENT EXERCISE	5
22020618	BILATERAL MATTERS	5
22020619	PREPARATION OF FINAL ACCOUNT	5
22020620	ANNUAL BUDGET EXPENSES	5
22020621	COMMON SERVICES-COMMITTEE AND COMMISSION	5
22020622	FEDERAL GOVERNMENT COLLEGE FEES	5
22020623	STUDENT EXCHANGE PROGRAMME	5
22020624	IPSAS PROGRAMME	5
22020625	SFTAS PROGRAMME	5
22020626	OPEN GOVERNMENT PARTNERSHIP	5
22020627	PREPARATION/PUBLICATION OF GDP	5
22020628	SDGS TRACKING TOOLS	5
22020629	PRESIDENTIAL RESPONSE TO HIV/AIDS	5
22020630	COMMUNICABLE AND NON-COMMUNICABLE DISEASE CONTROL	5
22020631	CONTRIBUTORY HEALTH INSURANCE SCHEME	5
22020632	STUDENTS FIELD TRIPS	5
22020633	DMO ANNUAL PREPARATION	5
22020634	INTEGRATED INSPECTION SERVICES	5
22020635	PRIVATE CLEANERS' EXPENSES	5
22020636	SANITATION SERVICES	5
22020637	DESALTING OF WATER RESERVOIR	5
22020638	PLANNING AND POLICY	5
22020639	MALARIA CONTROL SERVICES	5
22020640	NEGELECTED TROPICAL DISEASES	5
22020641	OPERATIONAL RESEARCH ACTIVITIES	5
22020642	INTEGRATED SUPPORTIVE SUPERVISION	5
22020644	HUMAN RESOURCES FOR HEALTH	5
22020645	TRADITIONAL MEDICINE ACTIVITIES	5
22020646	EYE CENTER EXPENSES	5
22020647	SENSITIZATION EXPENSES	5
22020648	AGRO CHEMICALS	5
22020649	EQUITY FUNDS CONTRIBUTORY SCHEME	5
22020650	ROUTINE IMMUNIZATION	5
22020651	SABER ACTIVITIES	5
22020652	SCIENCE QUIZ & EXHIBITION	5
22020653	SCREENING EXAMINATION INTO SCIENCE & TECH COLLEGES	5
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4
22020701	FINANCIAL CONSULTING	5
22020702	INFORMATION TECHNOLOGY CONSULTING	5
22020703	LEGAL SERVICES CONSULTING	5
22020704	ENGINEERING SERVICES	5
22020705	ARCHITECTURAL SERVICES	5
22020706	SURVEYING SERVICES	5
22020707	AGRICULTURAL CONSULTING	5
22020708	MEDICAL CONSULTING	5
22020709	INTELLIGENCE SERVICES	5
22020711	PRIVATE SECURITY	5
22020712	EXTERNAL AUDITOR'S FEE	5
22020713	REVENUE AUDIT CONSULTING	5
22020714	TAX CONSULTING	5

EXPENDITURE ECONOMIC CODES

Code	Description	Level
22020715	PROCUREMENT CONSULTING	5
22020716	AUDIT OF COLLECTING BANKS	5
22020717	AUDIT OF COLLECTING MDAS	5
220208	FUEL & LUBRICANTS - GENERAL	4
22020801	MOTOR VEHICLE FUEL COST	5
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5
22020803	PLANT / GENERATOR FUEL COST	5
22020804	AIRCRAFT FUEL COST	5
22020805	SEA BOAT FUEL COST	5
22020806	COOKING GAS/FUEL COST	5
22020807	LUBRICANT	5
22020808	MOTORCYCLE FUEL	5
220209	FINANCIAL CHARGES - GENERAL	4
22020901	BANK CHARGES (OTHER THAN INTEREST)	5
22020902	INSURANCE PREMIUM	5
22020903	LOSS ON FOREIGN EXCHANGE	5
22020904	OTHER CRF BANK CHARGES	5
22020905	COST OF REVENUE COLLECTION	5
22020906	INSURANCE ON CAPITAL ASSET	5
220210	MISCELLANEOUS EXPENSES GENERAL	4
22021001	REFRESHMENT & MEALS	5
22021002	HONORARIUM & SITTING ALLOWANCE	5
22021003	PUBLICITY & ADVERTISEMENTS	5
22021004	MEDICAL EXPENSES-LOCAL	5
22021006	POSTAGES & COURIER SERVICES	5
22021007	WELFARE PACKAGES	5
22021008	SUBSCRIPTION 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	COUNCELLING AND SUPPORT TO VICTIMS OF SOCIAL HARRASMENT	5
22021023	PROTOCOL TRADITIONAL GIFTS	5
22021024	LUAC EXPENSES	5
22021025	DONATION	5
22021026	DOMESTIC SCHOLARSHIP SCHEME	5
22021027	DMO PROGRAMMES/EXERCISE	5
22021028	RETREAT OF POLITICAL OFFICE HOLDERS	5
22021029	RETREAT OF PERMANENT SECRETARIES AND HEADS OF PARASTATATALS	5
22021030	CIVIL SERVICE PROMOTION EXAM	5
22021031	STREET NAMING/HOUSE NUMBERING	5
22021032	COMMUNICATION FOR DEVELOPMENT - UNICEF SUPPORTED PROGRAM.	5
22021033	RAMADAN & SALLAH ACTIVITIES	5
22021034	ACCREDITATION EXPENSES	5
22021035	LOADING AND UPLOADING	5
22021036	FINANCIAL ASSISTANCE	5
22021037	TRADITIONAL SPORTS ACTIVITIES	5
22021038	SUBSIDY TO INDIVIDUALS	5
22021039	SUBSIDY TO COMMUNITY ORGANISATION	5
2203	LOANS AND ADVANCES	3
220301	STAFF LOANS & ADVANCES	4
22030101	MOTOR CYCLE ADVANCES	5
22030102	BICYCLE ADVANCES	5

EXPENDITURE ECONOMIC CODES

Code	Description	Level
22030103	REFURBISHING ADVANCES	5
22030104	CORRESPONDENCE ADVANCES	5
22030105	SPECTACLE ADVANCES	5
22030106	MOTOR VEHICLE ADVANCE	5
22030107	FURNISHING ADVANCES	5
22030108	HOUSING LOANS	5
22030109	HOUSING RENOVATION LOAN	5
22030110	LOAN TO LOCAL GOVERNMENT	5
22030111	LOAN TO ORGANISATION	5
22030112	LOAN TO INDIVIDUALS	5
2204	GRANTS AND CONTRIBUTIONS GENERAL	3
220401	LOCAL GRANTS AND CONTRIBUTIONS	4
22040101	GRANT TO OTHER STATE GOVERNMENTS - RECURRENT	5
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL	5
22040103	GRANT TO LOCAL GOVERNMENTS -RECURRENT	5
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	5
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT	5
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	5
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	5
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL	5
22040109	GRANTS TO COMMUNITIES/NGOs	5
22040110	GRANT TO OTHER ORGANIZATIONS	5
22040111	CONTRIBUTION TO LOCAL ORGANIZATIONS	5
22040112	CONTRIBUTION TO PROFESSIONAL BODIES	5
22040113	CONTRIBUTION TO COLLECTING MDA'S	5
22040114	CONTRIBUTION TO TRADE UNIONS	5
22040115	GRANT TO INDIVIDUALS	5
220402	FOREIGN GRANTS AND CONTRIBUTIONS	4
22040203	GRANT TO OTHER GOVERNMENT	5
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
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 - TREASURY BILL	5
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
220602	DOMESTIC INTEREST / DISCOUNT	4
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL	5
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
220603	FOREIGN PRINCIPAL	4
22060301	FOREIGN PRINCIPLE - TREASURY BILL	5
22060302	FOREIGN PRINCIPLE - SHORT TERM BORROWINGS	5
220604	DOMESTIC PRINCIPAL	4
22060401	DOMESTIC PRINCIPLE - TREASURY BILL	5
22060402	DOMESTIC PRINCIPLE - SHORT TERM BORROWINGS	5
2207	TRANSFERS-PAYMENT	3
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	4
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	5
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	5
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	5
23	CAPITAL EXPENDITURE	2

EXPENDITURE ECONOMIC CODES

Code	Description	Level
2301	<i>FIXED ASSETS PURCHASED</i>	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
23010110	PURCHASE OF SHIPS	5
23010111	PURCHASE OF TRAINS	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
23010116	PURCHASE OF TYPEWRITERS	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	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
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	5
23010133	PURCHASES OF SURVEYING EQUIPMENT	5
23010134	PURCHASE OF DIVING EQUIPMENT	5
23010137	PURCHASE OF SHIP SPARE/MAINTENANCE	5
23010138	PURCHASE OF AERO SPARES/MAINTENANCE	5
23010139	PURCHASE OF LIBRARY EQUIPMENT	5
23010142	PURCHASE OF LAW BOOKS	5
23010143	PURCHASE OF TRANSFORMERS	5
23010144	PURCHASE OF TRANSMITTERS	5
23010145	PURCHASE OF POLES	5
23010146	PURCHASE OF ELECTRICAL FITTINGS	5
23010147	PURCHASE OF WATER EQUIPMENT	5
23010150	PURCHASE OF HOSPITAL BED	5
23010151	PURCHASE OF PLANTS AND MACHINERIES	5
23010152	PURCHASE OF IRRIGATIONAL EQUIPMENT	5
23010153	PURCHASE OF PHOTOGRAPHIC EQUIPMENT	5
23010154	PURCHASE OF FISHING EQUIPMENT	5
23010155	PURCHASE OF TRAFFIC CONTROL DEVICES	5
23010156	PURCHASE OF SKILLS ACQUISITION EQUIPMENT	5
23010158	PURCHASE OF VETERINARY EQUIPMENT	5
23010159	PURCHASE OF HYBRID CATTLE	5
23010160	PURCHASE OF ARTIFICIAL INSIMINATION EQUIPMENT	5

EXPENDITURE ECONOMIC CODES

Code	Description	Level
23010161	PURCHASE OF BOATS	5
23010162	PURCHASE OF SOLAR EQUIPMENT	5
23010163	PURCHASE OF ELECTRICAL CABLES	5
23010164	PURCHASE OF WEIGH BRIDGE	5
23010165	PURCHASE OF SPECIALISED VEHICLES	5
23010166	PURCHASE OF STUDIO EQUIPMENT	5
23010167	PURCHASE OF INTERNET EQUIPMENT	5
23010168	PURCHASE OF CULTURAL ITEMS	5
23010169	PURCHASE OF ZOOLOGICAL ITEMS	5
23010170	PURCHASE OF TRICYCLES	5
23010171	PURCHASE OF BICYCLES	5
23010172	PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	5
23010173	PURCHASE OF COMMUNICATION EQUIPMENT	5
23010174	PURCHASE OF INVESTMENT PROPERTIES	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
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	5
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	5
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	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/ PROVISION OF ICT INFRASTRUCTURES	5
23020128	CONSTRUCTION / PROVISION OF DAMS	5
23020129	CONSTRUCTION / PROVISION OF RUGGA	5
23020130	CONSTRUCTION/ PROVISION OF BOREHOLES	5
23020131	CONSTRUCTION/ PROVISION OF HAND PUMP	5
23020132	CONSTRUCTION/ PROVISION OF MOSQUE	5
23020133	CONSTRUCTION/ PROVISION OF ISLAMIYA SCHOOLS	5
23020134	CONSTRUCTION/ PROVISION OF EMIRS PALACE	5
23020135	CONSTRUCTION / PROVISION OF IRRIGATIONAL FACILITIES	5
23020136	CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	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

EXPENDITURE ECONOMIC CODES

Code	Description	Level
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	5
23030110	REHABILITATION / REPAIRS - LIBRARIES	5
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	5
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5
23030113	REHABILITATION / REPAIRS - ROADS	5
23030114	REHABILITATION / REPAIRS - RAILWAYS	5
23030115	REHABILITATION / REPAIRS - WATER-WAY	5
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	5
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	5
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT	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
23030130	REHABILITATION/ REPAIRS OF DAMS	5
23030131	REHABILITATION/ REPAIRS OF RUGGA	5
23030132	REHABILITATION/ REPAIRS OF BOREHOLES	5
23030133	REHABILITATION/ REPAIRS OF HAND PUMP	5
23030134	REHABILITATION/ REPAIRS OF MOSQUE	5
23030135	REHABILITATION/ REPAIRS OF ISLAMIYA SCHOOLS	5
23030136	REHABILITATION/ REPAIRS OF EMIRS PALACE	5
23030137	REHABILITATION/ REPAIRS OF IRRIGATIONAL FACILITIES	5
23030138	REHABILITATION/ REPAIRS OF PLANTS AND MACHINARIES	5
23030139	REHABILITATION/ REPAIRS OF CULVERTS & DRAINAGES	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
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
23050128	GOVERNOR'S AMNESTY PROGRAMME	5
23050129	CONSULTANCY SERVICES	5
23050130	COUNTER PART FUNDING	5
23050131	NG-CARES PROGRAMME	5
23050132	PURCHASE OF COMPANY SHARES	5
23050133	PALLIATIVES FOR POVERTY ALLEVIATION	5
23050134	SABER PROGRAMME	5
2306	DEPRECIATION CHARGE FOR THE YEAR	3
230601	DEPRECIATION CHARGE FOR THE YEAR - GENERAL	4
23060101	DEPRECIATION CHARGE - LAND & BUILDINGS	5
23060102	DEPRECIATION CHARGE - PLANT & MACHINERIES	5

EXPENDITURE ECONOMIC CODES

Code	Description	Level
23060103	DEPRECIATION CHARGE - MOTOR VEHICLE	5
23060104	DEPRECIATION CHARGE - OFFICE EQUIPMENT	5
23060105	DEPRECIATION CHARGE - FURNITURE & FITTINGS	5
23060106	DEPRECIATION CHARGE - INFRASTRUCTURE WATER	5
23060107	DEPRECIATION CHARGE - INFRASTRUCTURE OTHERS	5
23060108	DEPRECIATION CHARGE - NON TANGIBLE ASSET	5
25	IMPAIRMENT CHARGES	2
2501	IMPAIRMENT CHARGES- PPE	3
250101	IMPAIRMENT CHARGES - LAND & BUILDINGS -GENERAL	4
25010101	IMPAIRMENT CHARGES - LAND & BUILDINGS - OFFICE	5
25010102	IMPAIRMENT CHARGES - LAND & BUILDINGS - RESIDENTIAL	5
25010103	IMPAIRMENT CHARGES - SILOS	5
25010104	IMPAIRMENT CHARGES - STORAGE FACILITIES	5
250102	IMPAIRMENT CHARGES - INFRASTRUCTURE - GENERAL	4
25010202	IMPAIRMENT CHARGES - ROADS & BRIDGES	5
25010203	IMPAIRMENT CHARGES - AIRPORTS	5
25010205	IMPAIRMENT CHARGES - ZOOS, PARKS & RESERVES	5
25010206	IMPAIRMENT CHARGES - SECURITY INSTALLATIONS/ EQUIPMENT	5
25010207	IMPAIRMENT CHARGES - ELECTRICITY TRANSMISSION NETWORK	5
25010208	IMPAIRMENT CHARGES - WATER DISTRIBUTION NETWORK	5
25010209	IMPAIRMENT CHARGES - SEWAGE/ DRAINAGE NETWORK	5
25010210	IMPAIRMENT CHARGES - DAMS	5
25010211	IMPAIRMENT CHARGES - SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	5
250103	IMPAIRMENT CHARGES - PLANT & MACHINERY - GENERAL	4
25010301	IMPAIRMENT CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	5
25010302	IMPAIRMENT CHARGES - INDUSTRIAL EQUIPMENT	5
25010303	IMPAIRMENT CHARGES - NAVIGATIONAL EQUIPMENT	5
25010305	IMPAIRMENT CHARGES - POWER GENERATING SETS	5
250104	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	4
25010402	IMPAIRMENT CHARGES - AIR CRAFTS	5
25010405	IMPAIRMENT CHARGES - MOTOR VEHICLES	5
25010406	IMPAIRMENT CHARGES - TRICYCLE	5
25010407	IMPAIRMENT CHARGES - MOTOR CYCLES	5
25010408	IMPAIRMENT CHARGES - BICYCLE	5
250105	IMPAIRMENT CHARGES - OFFICE EQUIPMENT - GENERAL	4
25010501	IMPAIRMENT CHARGES - COMPUTERS	5
25010502	IMPAIRMENT CHARGES - PRINTERS	5
25010503	IMPAIRMENT CHARGES - SCANNERS	5
25010505	IMPAIRMENT CHARGES - PHOTOCOPIERS	5
25010506	IMPAIRMENT CHARGES - TYPE-WRITERS	5
25010507	IMPAIRMENT CHARGES - SHREDDING MACHINES	5
25010508	IMPAIRMENT CHARGES - TELEVISION SETS	5
25010509	IMPAIRMENT CHARGES - RADIO SETS	5
25010510	IMPAIRMENT CHARGES - AIR -CONDITIONER	5
25010511	IMPAIRMENT CHARGES - PROJECTORS	5
25010512	IMPAIRMENT CHARGES - BINDING EQUIPMENT	5
250106	IMPAIRMENT CHARGES - FURNITURE & FITTINGS - GENERAL	4
25010601	IMPAIRMENT CHARGES - CHAIRS	5
25010602	IMPAIRMENT CHARGES - TABLES	5
25010603	IMPAIRMENT CHARGES - FILE CABINETS/ CUPBOARDS	5
25010604	IMPAIRMENT CHARGES - STOOLS	5
25010605	IMPAIRMENT CHARGES - SHELVES	5
25010606	IMPAIRMENT CHARGES - CEILING FANS	5

FUNCTION CODES

Code	Description	Level
701	GENERAL PUBLIC SERVICES	1
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTE	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 OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVE	2
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	3
703	PUBLIC ORDER AND SAFETY	1
7031	POLICE SERVICES	2
70311	POLICE SERVICES	3
7032	FIRE PROTECTION SERVICES	2
70321	FIRE PROTECTION SERVICES	3
7033	LAW COURTS	2
70331	LAW COURTS	3
7034	PRISONS	2
70341	PRISONS	3
7035	R & D PUBLIC ORDER AND SAFETY	2
70351	R&D PUBLIC ORDER AND SAFETY	3
7036	PUBLIC ORDER AND SAFETY N.E.C.	2
70361	PUBLIC ORDER AND SAFETY N.E.C.	3
704	ECONOMIC AFFAIRS	1
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3
70412	GENERAL LABOUR AFFAIRS	3
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2
70421	AGRICULTURE	3
70422	FORESTRY	3
70423	FISHING AND HUNTING	3
7043	FUEL AND ENERGY	2
70431	COAL AND OTHER SOLID MINERAL FUEL	3
70432	PETROLEUM AND NATURAL GAS	3
70433	NUCLEAR FUEL	3
70434	OTHER FUELS	3
70435	ELECTRICITY	3
70436	NON ELECTRIC ENERGY	3
7044	MINING, MANUFACTURING, AND CONSTRUCTION	2
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	3

FUNCTION CODES

Code	Description	Level
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

FUNCTION CODES

Code	Description	Level
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	2
70711	PHARMACEUTICAL PRODUCTS	3
70712	OTHER MEDICAL PRODUCTS	3
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	3
7072	OUTPATIENT SERVICES	2
70721	GENERAL MEDICAL SERVICES	3
70722	SPECIALIZED MEDICAL SERVICES	3
70723	DENTAL SERVICES	3
70724	PARAMEDICAL SERVICES	3
7073	HOSPITAL SERVICES	2
70731	GENERAL HOSPITAL SERVICES	3
70732	SPECIALIZED HOSPITAL SERVICES	3
70733	MEDICAL AND MATERNITY CENTRE SERVICES	3
70734	NURSING AND CONVALESCENT HOME SERVICES	3
7074	PUBLIC HEALTH SERVICES	2
70741	PUBLIC HEALTH SERVICES	3
7075	R & D HEALTH	2
70751	R & D HEALTH	3
7076	HEALTH N.E.C.	2
70761	HEALTH N.E.C.	3
708	RECREATION, CULTURE AND RELIGION	1
7081	RECREATIONAL AND SPORTING SERVICES	2
70811	RECREATIONAL AND SPORTING SERVICES	3
7082	CULTURAL SERVICES	2
70821	CULTURAL SERVICES	3
7083	BROADCASTING AND PUBLISHING SERVICES	2
70831	BROADCASTING AND PUBLISHING SERVICES	3
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3
7085	R & D RECREATION, CULTURE AND RELIGION	2
70851	R & D RECREATION, CULTURE AND RELIGION	3
7086	RECREATION, CULTURE AND RELIGION N.E.C.	2
70861	RECREATION, CULTURE AND RELIGION N.E.C.	3
709	EDUCATION	1
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2
70911	PRE-PRIMARY EDUCATION	3
70912	PRIMARY EDUCATION	3
7092	SECONDARY EDUCATION	2
70921	LOWER SECONDARY EDUCATION	3
70922	UPPER-SECONDARY EDUCATION	3
7093	POSTSECONDARY NONTERTIARY EDUCATION	2
70931	POST-SECONDARY NON-TERTIARY EDUCATION	3
7094	TERTIARY EDUCATION	2
70941	FIRST STAGE OF TERTIARY EDUCATION	3
70942	SECOND STAGE OF TERTIARY EDUCATION	3
7095	EDUCATION NOT DEFINABLE BY LEVEL	2
70951	EDUCATION NOT DEFINABLE BY LEVEL	3
7096	SUBSIDIARY SERVICES TO EDUCATION	2
70961	SUBSIDIARY SERVICES TO EDUCATION	3
7097	R & D EDUCATION	2
70971	R & D EDUCATION	3
7098	EDUCATION N.E.C.	2

FUNCTION CODES

Code	Description	Level
70981	EDUCATION N.E.C	3
710	<i>SOCIAL PROTECTION</i>	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

PROGRAMME CODES

Code	Description
01	<i>Food Security and Wealth Creation</i>
02	<i>Adhering to Religious Doctrines.</i>
03	<i>Elimination of Poverty and Job Creation</i>
04	<i>Access and Affordable Health Services</i>
05	<i>Education For All</i>
06	<i>Provision for Affordable Housing</i>
07	<i>Improve the standard of living (Women and Children)</i>
08	<i>Youth Empowment and Sport Development</i>
09	<i>Environment and Solid Minerals Development</i>
10	<i>Water, Sanitation and Hygyine</i>
11	<i>Promoting of Information and Digital Economy</i>
12	<i>Revitalisation of Commerce and Industry Sector</i>
13	<i>Creating Enabling Policy and Regulatory Environment</i>
14	<i>Provision of Electricity and to Urban and Rural Areas</i>
17	<i>Works and Transport</i>
19	<i>COVID-19</i>
20	<i>Climate Change</i>
22	<i>Defense and Secuirity Services</i>
23	<i>Public Financial Management and Fiscal Strategies Development</i>
24	<i>Judiciary</i>
25	<i>Governance in Local Governments</i>

GEO-LOCATION CODES

Code	Description	Level
336	Zamfara	1
3361	Zamfara West	2
33610100	ANKA	3
33610200	BAKURA	3
33610300	BUKKUYUM	3
33610500	GUMMI	3
33610900	MARADUN	3
33611200	TALATA MAFARA	3
3362	Zamfara Central	2
33620400	BUNGUDU	3
33620600	GUSAU	3
33621000	MARU	3
33621300	TSAFE	3
3363	Zamfara North	2
33630700	KAURA NAMODA	3
33630800	KIYAWA	3
33631100	SHINKAFI	3
33631400	ZURMI	3
3364	OTHERS	2
33641800	STATEWIDE	3
33641900	OUTSIDE THE STATE	3

ZAMFARA STATE GOVERNMENT

2024 PROPOSED BUDGET BILATERAL DISCUSSION TIME TABLE

S/NO	MDAS	DAYS	DATE	TIME
1	GOVERNMENT HOUSE ADMINISTRATION & PARASTATALS	MONDAY	20/11/2023	9:00am-12:00noon
2	ZAMFARA STATE HOUSE OF ASSEMBLY & PARASTATALS			12:00noon-01:00pm
3	HOUSE OF ASSEMBLY SERVICE COMMISSION			01:30pm-02:00pm
4	OFFICE OF THE DEPUTY GOVERNOR			02:00pm-02:30pm
5	BUREAU FOR PUBLIC PROCUREMENT (BPP)			02:30pm-03:00pm
6	MINISTRY OF INFORMATION AND CULTURE & PARASTATALS			03:00pm-06:00pm
7	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTANCY AFFAIRS & PARASTATALS	TUESDAY	21/11/2023	09:00am-11:00am
8	HEAD OF SERVICE AND PARASTATALS			11:00am-01:00pm
9	STATE AND LOCAL GOVERNMENT PENSION COMMISSION			01:30pm-02:00pm
10	OFFICE OF THE AUDITOR GENERAL (STATE)			02:00pm-02:30pm
11	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS			02:30pm-03:00pm
12	CIVIL SERVICE COMMISSION			03:00pm-03:30pm
13	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION			03:30pm-04:00pm
14	LOCAL GOVERNMENT SERVICE COMMISSION			04:15pm-04:30pm
	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS			04:30pm-06:00pm
15	MINISTRY OF FINANCE & PARASTATALS	WEDNESDAY	22/11/2023	09:00pm-10:00am
16	BOARD OF INTERNAL REVENUE			10:00pm-10:30pm
17	MINISTRY OF BUDGET AND PLANNING & PARASTATALS			10:30am-11:00am
18	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT & PARASTATALS			11:00am-01:00pm
19	MINISTRY FOR RELIGIOUS AFFAIRS & PARASTATALS			01:15pm-01:45pm
	MINISTRY OF AGRICULTURE & PARASTATALS			01:45pm-03:45pm
	MINISTRY OF EDUCATION, SCIENCE & TECHNOLOGY			04:00pm-06:00pm
21	MINISTRY OF COMMERCE, INDUSTRY & TOURISM & PARASTATALS	THURSDAY	23/11/2023	09:00am-10:30am

S/NO	MDAS	DAYS	DATE	TIME
22	MINISTRY OF WORKS AND INFRASTRUCTURE & PARASTATALS			10:30am-11:30am
23	MINISTRY OF HOUSING AND URBAN DEVELOPMENT & PARASTATALS			11:30am-01:00pm
24	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)			01:30pm-02:00pm
25	HIGH COURT OF JUSTICE			2:00pm-02:30pm
26	SHARIAH COURT OF APPEAL			02:30pm-03:00pm
27	JUDICIARY SERVICE COMMISSION			03:00pm-03:30pm
28	MINISTRY OF JUSTICE & PARASTATALS			03:30pm-04:00pm
29	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT & PARASTATALS	FRIDAY	24/11/2023	09:00am-10:00am
30	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT & PARASTATALS			10:00am-10:30am
31	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES & PARASTATALS			10:30am-12:00noon
32	MINISTRY OF HEALTH & PARASTATALS			02:30pm-05:30pm