



**KANO STATE LOCAL GOVERNMENT COUNCILS  
BUDGET CLASSIFICATION AND CHART OF ACCOUNTS**

## Administrative Segment

Code	Description
<b>01000000000</b>	<b>Administration Sector</b>
<b>01110000000</b>	<b>Chairman Office</b>
011100100100	Chairman Office
011100100200	Vice Chairman Office
011100100300	Special Service Unit Office
011100100400	Special Advisers
011100100500	Special Assistants
011100600100	Internal Audit Office
<b>01120000000</b>	<b>Legislative Council</b>
011200300100	Legislative Council
011200400100	House Leader
011200500100	Deputy House Leader
011200600100	Majority Leader
<b>01610000000</b>	<b>Office of Secretary to the Local Government</b>
016100100100	Office of Secretary to the Local Government
016100700100	Legal Services
<b>01250000000</b>	<b>Personnel Management Office</b>
012500100100	Office of the Director Personnel Management
012500200100	Chief Personnel Officer (CPO)
<b>02000000000</b>	<b>Economic Sector</b>
<b>02150000000</b>	<b>Agriculture &amp; Natural Resources</b>
021500100100	Office of the Supervisory Councillor Agriculture & Natural Resources
021500200100	HOD Agriculture & Natural Resources
021500300100	Agric. Services
021500400100	Forestry
021500500100	Veterinary
021500600100	Fishery
021500700100	Livestock
<b>02200000000</b>	<b>Treasury Department</b>
022000100100	Treasurer
022000200100	Revenue Section
022000300100	Account section
022000400100	Store Section
<b>02340000000</b>	<b>Works, Housing &amp; Transport Department</b>
023400100100	Office of the Supervisory Councillor Works, Housing & Transport
023400200100	HOD Works
023400300100	Road
023400400100	Mechanical
023400500100	Electrical
023400600100	Building
023400700100	Land & Survey
023400800100	Estate
<b>02380000000</b>	<b>Planning, Research &amp; Statistics</b>
023800100100	Office of the Supervisory Councillor Planning, Research & Statistics
023800200100	HOD Planning, Research & Statistics
023800300100	Planning
023800400100	Budget
023800500100	Statistics
<b>05000000000</b>	<b>Social Sector</b>
<b>05210000000</b>	<b>Primary Healthcare Department</b>
052100100100	Office of the Supervisory Councillor Primary Healthcare
052100200100	Primary Healthcare Coordinator

<b>Code</b>	<b>Description</b>
052100300100	Curative Section
<b>053500000000</b>	<b>Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation section)</b>
053500100100	Office of the Supervisory Councillor, Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation section)
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation section)
053500300100	Water Supply
053500400100	Environmental, Sanitation and Hygiene
053500500100	Monitoring and Evaluation
053500600100	Preventive
<b>051700000000</b>	<b>Education, Community and Social Development Department</b>
051700100100	Office of the Supervisory Councillor Education
051700200100	Office of the Supervisory Councillor Community
051700300100	HOD Community and Social Development
051700400100	Local Government Primary Education
051700500100	Community
051700600100	social welfare
051700700100	Information Youth, Culture & Sport
051700800100	Adult Education
051700900100	Women Affairs
051701000100	Cooperative
051701100100	Trade, Commerce & Industry
<b>055100000000</b>	<b>District Administration</b>
055100100100	District Administration
055100200100	Traditional Rulers
055100300100	District Head
055100400100	Village Head
055100500100	Ward Head

## Economic Segment – Revenue

Code	Description
<b><u>1</u></b>	<b><u>REVENUE</u></b>
<b><u>11</u></b>	<b><u>GOVERNMENT SHARE OF FAAC</u></b>
<b><u>1101</u></b>	<b><u>GOVERNMENT SHARE OF FAAC</u></b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>
11010101	STATUTORY ALLOCATION
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>
11010201	SHARE OF VAT
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>
11010301	EXCESS CRUDE
11010302	EXCESS NON-OIL
11010303	EXCHANGE GAIN
11010304	ECOLOGICAL FUND
11010305	Electronic Money Transfer Levy (EMTL)
11010306	FOREX EQUALIZATION MINERAL
11010307	FOREX EQUALIZATION NON-MINERAL
11010308	SOLID MINERAL
11010309	DERIVATION REFUNDS
11010310	NNPC REFUND
11010311	NLNG DIVIDENDS
11010312	STABILIZATION FUND
11010313	STATE INFRASTRUCTURE & SECURITY
11010314	SIGNATURE BONUS
11010315	PAYMENT FOR GOODS AND VALUABLES
11010399	OTHER FAAC DISTRIBUTION
<b><u>12</u></b>	<b><u>INDEPENDENT REVENUE</u></b>
<b><u>1201</u></b>	<b><u>TAX REVENUE</u></b>
<b>120101</b>	<b>PERSONNAL TAXES</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX
<b>120103</b>	<b>OTHER TAXES</b>
12010301	Capital Gains Tax (Individual) - Main
12010320	Development Levy
12010323	Other Taxes - N.E.C
12010324	Tenement Rates
12010325	Penalty on Tenement Rates
12010326	Arrears on Tenement Rates
<b>1202</b>	<b><i>Non-Tax Revenue</i></b>
<b>120201</b>	<b>Licenses</b>
12020105	Radio /Television permit
12020106	Canoe licenses
12020107	Registration of Voluntary Organization
12020108	Berkery House license
12020109	Bicycle licenses
12020110	Brick Making
12020111	Cart/truck licenses
12020112	Dane Gun License
12020113	Cattle Dealers License
12020114	Dried Fish/Meat License
12020115	Dog licenses
12020116	Fishing Permit
12020117	Squatters /Hawkers permit fees
12020118	Hunting License
12020119	Produce Buying License

<b>Code</b>	<b>Description</b>
12020120	Animal Health Care License
12020121	Abattoir/Slaughter License
12020122	Tractor Hiring Services
12020123	Borehole Drilling License
12020124	Cinematography License
12020125	Native liquor License
12020126	Trade Permit License
12020127	Advertisement License
12020128	Approval of Building Plan License
12020129	Auctioneers License
12020130	Baggers /Television licenses
12020131	Battery charger licenses
12020132	Birth and Death Registration
12020133	Blacksmith workshop licenses
12020134	Block-making machine fees
12020135	Brown sugar machine licenses
12020136	Bulky Cigarettes License
12020137	Burial License
12020138	Butchers License
12020139	Clock/watch Repairs license
12020140	Cloth Dyers licenses
12020141	Cold room licenses
12020142	Control of Noise Permit License
12020143	Corn Grinding mill licenses
12020144	Dislodging of septic Tank charges
12020145	Environment Sanitation Service License
12020146	Electric/Radio/TV Workshop License
12020147	Entertainment Drumming & Temporary both permit License
12020148	Felling of Trees License
12020149	Forestry and Fuel Exploration License
12020150	Hair Dressing/Barbing Saloon License
12020151	Impounding of Animal License
12020152	Ingredients Grinding License
12020153	kiosk license
12020154	Local Hair Barbing/ plaiting license
12020155	Marriage Registration License
12020156	Mortgage Sub-lease Approval License
12020157	Motor match/cash wash licenses
12020158	Motor Vehicle License
12020159	Naming of Street Registration License
12020160	Night soil Disposal/Deposit fees
12020161	Open Air Preaching Permit License
12020162	Painting, Spraying and Sign Writing Workshop
12020163	Panel Beater licenses
12020164	Pest control and Disinfection
12020165	Petty Trader
12020166	Photo Studio License
12020167	Photostat/Typing Institute License
12020168	Pit Sawing License
12020169	Registration of Septic Tank and Dislodging License
12020170	Registration of Meat Van Licence
12020171	Registration of Night Soil Contract License
12020172	Rice Mill/Cassava Grinding License
12020173	Sand dredging licenses

<b>Code</b>	<b>Description</b>
12020174	Sand/Granite/Iron Rod Seller License
12020175	Saw Milling License
12020176	sewing Institute License
12020177	Tent at sea beach permit fees
12020178	Vaults License
12020179	Vehicle Spare Parts License
12020180	Vulcanizer License
12020181	Welding Machine License
12020182	wood making /carpentry workshop
12020183	Workshop Receipt
12020184	Bathing House License
12020185	Minor Industry License
12020186	Gold Smith and Gold licenses
12020187	Hide & Skin Buyer Licenses
<b>120204</b>	<b>Fees-Main</b>
12020401	Registration Fees
12020402	Renewal Fees
12020403	Slaughter Slab Fees
12020404	Irrigation Land Fees
12020405	Tender Fees
12020406	Vaccine Fees
12020407	School Fees
12020408	Private Schools Registration
12020409	Examination Fees
12020410	Student Boarding Fees
12020411	Pharm. Inspection of Ind.
12020412	students Registration Fees
12020413	Private Hospital & Clinic Inspection Fees
12020414	Lease Fees
12020415	Restaurant and Swimming Pool Fee
12020416	Registration of Youth Clubs
12020417	Land Development & Infrastructure Fees
12020418	Survey Fees
12020419	Deeds preparation & execution Fees
12020420	Document Registration & Search Fees
12020421	Valuation Fees for Private Properties
12020422	Non-Refundable Application for Land
12020423	Application for Re-grant of Land
12020424	Change of Purpose
12020425	Social Homes Corner - Shops
12020426	Day-Care Centre
12020427	Registration of Private Clinics
12020428	Refuse Collection Fees (House to House)
12020429	Registration of Environmental Dumping Sites
12020430	Hire of Conference Hall
12020431	Registration of Self-Help Group
12020432	Consultancy Services Fees
12020433	Patients Admission Deposits
12020434	Loss of Gate Pass Fees
12020435	Laundry Services & Dietary Consultation
12020436	Private Hospital Registration
12020437	Road Worthiness Test Fees
12020438	Safety (petrol station)
12020439	Schools Hostel (Boarding) Fees

<b>Code</b>	<b>Description</b>
12020440	Small Scale Industrial Estate Fees
12020441	Soil concrete testing charge
12020442	Soil development fees
12020443	State ground Rent
12020444	Laboratory Services Fees
12020445	State indigene certificate
12020446	Printing fees
12020447	Survey fees
12020448	Tenders Processing Fees
12020449	Trade cattle License
12020450	Trade Fair & Exhibition Fee
12020451	Trade test & workshop receipts
12020452	Tuition Fees
12020453	Veterinary treatment fees
12020454	Veterinary Clinic Treatment Fee
12020455	Work Receipt Adjustments
12020456	local indigene certificate
12020457	Bus Commercial Vehicle/Truck Fees
12020458	General Contractor Registration fees
12020459	Surface Tank
12020460	Health Inspection Fees
12020461	Registration of Private Refuse Collectors
12020462	Building Material & Site Registration
12020463	Registration of Business Groups & Associations
12020464	Registration of Business Premises
<b>120205</b>	<b>Fines -(Main)</b>
12020504	Road Traffic Offenses (Illegal parking)
12020505	Stamp Duties Penalties
12020506	Court Fine
12020507	Penalties
12020508	Other Fines
12020509	Towing vehicle fine and fees
12020510	Fine overdue /loss of library books
12020511	Firewood Trafficking Charges
<b>120206</b>	<b>Sales-Main</b>
12020601	Sales of Publications
12020602	Sales of Obsolete Stores/Vehicles
12020603	Sales of Farm Produce
12020604	Sales of Motorcycle/Bicycle App. Form
12020605	Sales from Drug Man. Unit
12020606	Sale of Forms
12020607	Proceeds from sales of Fertilizer
12020608	Other Sales
12020609	Sales of Fisheries Products
12020610	Sales of Agricultural Products
12020611	Sales of Grains
12020612	Sale of DRF Items
12020613	Drug Cost Recovery
12020614	Sales of High Court Civil Procedure Rules annual publication
12020615	Sales of Poles
12020616	Sale of Telephone Directory
12020617	Sale of Photograph
12020618	Sale of Home Economics Products
12020619	Sale of Workshop Products

<b>Code</b>	<b>Description</b>
12020620	Mobile sales
12020621	Sales of Plantations
12020622	Sales of Trade Fair Exhibition
<b>120207</b>	<b>Earnings -Main</b>
12020701	Plant Hire Services (Tractor)
12020702	Combine Harvester Services
12020703	Garage Hire Charges
12020704	Agricultural Sievers Charges
12020705	Farm Plot Charges
12020706	Animal Tractor Charges
12020707	Domestic Pest Control
12020708	Hatchery Charges
12020709	Gully Emptier Charges
12020710	Public Health Lab Services
12020711	Change of Ownership Charges
12020712	Plant Hire Charges
12020713	Printing Charges
12020714	Consultancy Services
12020715	Car Hire Charges
12020716	Environmental Laboratory Charges
12020717	Sewerage Collection & Treatment Charges
12020718	Accommodation Charges
12020719	Catering Services
12020720	Telephone Services
12020721	Hire of Video Equipment
12020722	Public Address System
12020723	Graphic Design Charges
12020724	Hire of Information Equipment
12020725	Bill Balance Cert. of Temporary Occupancy Permit
12020726	Earnings from Mortuary Services
12020799	Other Earnings
<b>120208</b>	<b>RENT ON LAND AND OTHERS - GENERAL</b>
12020806	Rent of Plot and Site Services Programme
12020807	Lease rental
12020808	Rent on Government Properties
12020809	Ground Rate Charges
12020810	(Customary) Right of Occupancy
12020811	Sub-Leases Charges
12020812	Commission on transfer of plot
<b>120213</b>	<b>REIMBURSEMENT GENERAL</b>
12021301	LOCAL GOVERNMENT SHARE OF STATE IGR
<b>13</b>	<b>AID AND GRANTS</b>
<b>1301</b>	<b>AID</b>
<b>130101</b>	<b>DOMESTIC AIDS</b>
13010101	CURRENT DOMESTIC AIDS
13010102	CAPITAL DOMESTIC AIDS
<b>130102</b>	<b>FOREIGN AIDS</b>
13010201	CURRENT FOREIGN AIDS
13010202	CAPITAL FOREIGN AIDS
<b>1302</b>	<b>GRANTS</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>
13020101	CURRENT DOMESTIC GRANTS FROM FGN
13020102	CAPITAL DOMESTIC GRANTS FROM FGN
13020103	CURRENT GRANT FROM LGAs

<b>Code</b>	<b>Description</b>
13020104	CAPITAL GRANT FROM LGAs
13020105	CURRENT GRANTS FROM OTHER SOURCES
13020106	CAPITAL GRANTS FROM OTHER SOURCES
<b>130202</b>	<b>FOREIGN GRANTS</b>
13020201	CURRENT FOREIGN GRANTS
13020202	CAPITAL FOREIGN GRANTS
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>
<b>1401</b>	<b>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</b>
<b>140101</b>	<b>TRANSFER FROM CRF TO CDF GENERAL</b>
14010101	TRANSFER FROM CRF TO CDF
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>
14020101	OTHER CAPITAL RECEIPTS TO CDF
14020102	SALE OF FIXED ASSETS
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
<b>1404</b>	<b>DEBT FORGIVENESS</b>
<b>140401</b>	<b>FOREIGN DEBT FORGIVENESS</b>
14040101	FOREIGN DEBT FORGIVENESS
<b>140402</b>	<b>DOMESTIC DEBT FORGIVENESS</b>
14040201	DOMESTIC DEBT FORGIVENESS
<b>1405</b>	<b>GAIN ON DISPOSAL OF ASSET</b>
<b>140501</b>	<b>GAIN ON DISPOSAL OF ASSET - PPE</b>
14050101	GAIN ON DISPOSAL OF ASSET - PPE
<b>140502</b>	<b>GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY</b>
14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
<b>1406</b>	<b>MINORITY INTEREST SHARE OF SURPLUS</b>
<b>140601</b>	<b>MINORITY INTEREST SHARE OF SURPLUS</b>
14060101	MINORITY INTEREST SHARE OF SURPLUS
<b>1407</b>	<b>EXTRAORDINARY ITEMS</b>
<b>140701</b>	<b>EXTRAORDINARY ITEMS</b>
14070101	EXTRAORDINARY ITEMS
14070102	UNSPECIFIED REVENUE
14070103	TAX REFUND FROM FGN
<b>1408</b>	<b>GAIN ON SWAPPED ASSETS</b>
<b>140801</b>	<b>GAIN ON SWAPPED ASSETS - PPE</b>
14080101	GAIN ON SWAPPED ASSETS - PPE
<b>140802</b>	<b>GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY</b>
14080201	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY
<b>140803</b>	<b>GAIN ON SWAPPED ASSETS - INTANGIBLE</b>
14080301	GAIN ON SWAPPED ASSETS - INTANGIBLE

<b>Code</b>	<b>Description</b>
<b>140804</b>	<b>GAIN ON SWAPPED ASSETS - INVENTORY</b>
14080401	GAIN ON SWAPPED ASSETS - INVENTORY
<b>1409</b>	<b><i>GAIN ON SWAPPED SERVICES</i></b>
<b>140901</b>	<b>GAIN ON SWAPPED SERVICES</b>
14090101	GAIN ON SWAPPED SERVICES - INTANGIBLE
14090102	GAIN ON SWAPPED ASSETS -
<b>1410</b>	<b><i>GAIN ON FOREIGN EXCHANGE</i></b>
<b>141001</b>	<b>GAIN ON FOREIGN EXCHANGE</b>
14100101	GAIN ON FOREIGN EXCHANGE

## Economic Segment – Expenditure

Code	Description
<b><u>2</u></b>	<b><u>EXPENDITURES</u></b>
<b><u>21</u></b>	<b><u>PERSONNEL COST</u></b>
<b><u>2101</u></b>	<b><u>SALARY</u></b>
<b><u>210101</u></b>	<b><u>SALARIES AND WAGES</u></b>
21010101	SALARY
21010102	OVERTIME PAYMENTS
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES
21010104	CLEARANCE OF SALARY ARREARS
<b><u>2102</u></b>	<b><u>ALLOWANCES AND SOCIAL CONTRIBUTION</u></b>
<b><u>210201</u></b>	<b><u>ALLOWANCES</u></b>
21020101	HOUSING / RENT ALLOWANCES
21020103	TRANSPORT ALLOWANCES
21020104	MEAL SUBSIDY
21020105	UTILITY ALLOWANCE
21020106	RESPONSIBILITY ALLOWANCE
21020107	ENTERTAINMENT ALLOWANCE
21020108	PROFESSIONAL DUTY ALLOWANCE
21020109	LEAVE GRANT
21020110	FURNITURE ALLOWANCE
21020111	ACTING ALLOWANCE
21020112	RAMADAN/ SALLAH GESTURE ALLOWANCE
21020113	DOMESTIC SERVANT ALLOWANCE
21020114	MEDICAL ALLOWANCE
21020115	RURAL POSTING ALLOWANCE
21020116	OTHER ALLOWANCES (LTG, & UPKEEP )
21020117	EXAMS ALLOWANCE
21020118	TEACHING INDUCEMENT
21020119	SHIFTING ALLOWANCE
21020120	LEARNED SOCIETY ALLOWANCE
21020123	TEACHING ALLOWANCE
21020124	CALL DUTY ALLOWANCE
21020126	HAZARD ALLOWANCE
21020127	LIVESTOCK & POULTRY SERVICES ALLOWANCE
21020128	NYSC/ IT ALLOWANCES
21020129	CASUAL WORKERS ALLOWANCE
21020199	OTHER ALLOWANCES
<b><u>210202</u></b>	<b><u>SOCIAL CONTRIBUTIONS</u></b>
21020201	NHIS CONTRIBUTION
21020202	CONTRIBUTORY PENSION
21020203	GROUP LIFE INSURANCE
21020204	EMPLOYEES COMPENSATION FUND
21020205	HOUSING FUND CONTRIBUTION
<b><u>2103</u></b>	<b><u>SOCIAL BENEFITS</u></b>
<b><u>210301</u></b>	<b><u>SOCIAL BENEFITS</u></b>
21030101	GRATUITY
21030102	PENSION
21030103	DEATH BENEFITS
21030104	CLEARANCE OF GRATUITY ARREARS
21030105	CLEARANCE OF PENSION ARREARS
21030106	SEVERANCE GRATUITY
<b><u>22</u></b>	<b><u>OTHER RECURRENT COSTS</u></b>
<b><u>2202</u></b>	<b><u>OVERHEAD COST</u></b>

<b>Code</b>	<b>Description</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS
<b>220202</b>	<b>UTILITIES - GENERAL</b>
22020201	ELECTRICITY CHARGES
22020202	TELEPHONE CHARGES
22020203	INTERNET ACCESS CHARGES
22020204	SATELLITE BROADCASTING ACCESS CHARGES
22020205	WATER RATES
22020206	SEWERAGE CHARGES
22020207	LEASED COMMUNICATION LINES(S)
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL
22020299	OTHER UTILITIES
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES
22020302	BOOKS
22020303	NEWSPAPERS
22020304	MAGAZINES & PERIODICALS
22020305	PRINTING OF NON-SECURITY DOCUMENTS
22020306	PRINTING OF SECURITY DOCUMENTS
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES
22020308	FIELD & CAMPING MATERIALS SUPPLIES
22020309	UNIFORMS & OTHER CLOTHING
22020310	TEACHING AIDS / INSTRUCTION MATERIALS
22020311	FOODSTUFF / CATERING MATERIALS SUPPLIES
22020312	SANITARY MATERIALS
22020313	WATER TREATMENT CHEMICALS
22020314	EXAMINATION MATERIALS
22020399	OTHER MATERIALS AND SUPPLIES
<b>220204</b>	<b>MAINTENANCE SERVICES – GENERAL</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT
22020402	MAINTENANCE OF OFFICE FURNITURE
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT
22020405	MAINTENANCE OF PLANTS/GENERATORS
22020406	OTHER MAINTENANCE SERVICES
22020407	MAINTENANCE OF AIRCRAFTS
22020408	MAINTENANCE OF SEABOATS
22020409	MAINTENANCE OF RAILWAY EQUIPMENT
22020410	MAINTENANCE OF STREET LIGHTINGS
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES
22020413	MINOR ROAD MAINTENANCE
22020416	MAINTENANCE OF PARKS AND GARDEN
22020499	MAINTENANCE OF OTHER INFRASTRUCTURE
<b>220205</b>	<b>TRAINING - GENERAL</b>
22020501	LOCAL TRAINING
22020502	INTERNATIONAL TRAINING
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>
22020601	SECURITY SERVICES
22020602	OFFICE RENT
22020603	RESIDENTIAL RENT

<b>Code</b>	<b>Description</b>
22020604	SECURITY VOTE (INCLUDING OPERATIONS)
22020605	CLEANING & FUMIGATION SERVICES
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>
22020701	FINANCIAL CONSULTING
22020702	INFORMATION TECHNOLOGY CONSULTING
22020703	LEGAL SERVICES
22020704	ENGINEERING SERVICES
22020705	ARCHITECTURAL SERVICES
22020706	SURVEYING SERVICES
22020707	AGRICULTURAL CONSULTING
22020708	MEDICAL CONSULTING
22020709	AUDIT CONSULTANCY
22020710	RESEARCH AND DOCUMENTATION
22020711	SUPERVISION AND MANAGEMENT
22020712	OTHER FINANCIAL CONSULTING
22020713	TECHNICAL CONSULTANCY SERVICES
22020714	IGR TECHNICAL CONSULTING
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>
22020801	MOTOR VEHICLE FUEL COST
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST
22020803	PLANT / GENERATOR FUEL COST
22020804	AIRCRAFT FUEL COST
22020805	SEABOAT FUEL COST
22020806	COOKING GAS/FUEL COST
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)
22020902	INSURANCE PREMIUM
22020903	OTHER CRF BANK CHARGES
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>
22021001	REFRESHMENT & MEALS
22021002	HONORARIUM & SITTING ALLOWANCE
22021003	PUBLICITY & ADVERTISEMENTS
22021004	MEDICAL EXPENSES-LOCAL
22021006	POSTAGES & COURIER SERVICES
22021007	WELFARE PACKAGES
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES
22021009	SPORTING ACTIVITIES
22021010	DIRECT TEACHING & LABORATORY COST
22021011	MEDICAL EXPENSES-INTERNATIONAL
22021012	PAYMENT FOR FOREIGN SCHOLARSHIP SCHEME
22021013	SPECIAL DAYS/CELEBRATIONS
22021014	HOSPITALITY EXPENSES
22021015	FINAL ACCOUNT PRODUCTION
22021016	BUDGET FORMULATION LOGISTICS
22021017	PURCHASE OF JAMB FORMS
22021018	EVACUATION OF ROADSIDE REFUSE
22021019	SYSTEMATIC LAND TITLING COST
22021020	SANITATION VANGUARD EXPENSES
<b>2203</b>	<b>LOANS AND ADVANCES</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>
22030101	MOTORCYCLE ADVANCES
22030102	BICYCLE ADVANCES
22030103	REFURBISHING ADVANCES
22030104	CORRESPONDENCE ADVANCES

<b>Code</b>	<b>Description</b>
22030105	SPECTACLE ADVANCES
22030106	MOTOR VEHICLE ADVANCE
22030107	FURNISHING ADVANCES
22030108	HOUSING LOANS
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL
22040105	GRANTS TO GOVERNMENT-OWNED COMPANIES - CURRENT
22040106	GRANT TO GOVERNMENT-OWNED COMPANIES - CAPITAL
22040107	GRANT TO PRIVATE COMPANIES - CURRENT
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL
22040109	GRANTS TO COMMUNITIES/NGOs
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>
<b>2205</b>	<b>SUBSIDIES GENERAL</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>
22050101	SUBSIDY TO GOVERNMENT-OWNED COMPANIES
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>
22050201	SUBSIDY TO PRIVATE COMPANIES
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>
22060101	FOREIGN INTEREST /DISCOUNT - SHORT-TERM BORROWINGS
22060102	FOREIGN INTEREST /DISCOUNT - LONG-TERM BORROWINGS
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>
22070101	PAYMENT FROM CRF TO FUND DEPARTMENT RECURRENT EXPENDITURE
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE
22070105	IGR COST OF COLLECTION TRANSFER
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP
22080103	Social Investment and KAN-CARES Social Transfer
22080104	Social Investment Programme
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>
<b>220901</b>	<b>LOSS ON FOREIGN EXCHANGE</b>
22090101	LOSS ON FOREIGN EXCHANGE
<b>23</b>	<b>CAPITAL EXPENDITURE</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>
23010101	PURCHASE / ACQUISITION OF LAND

<b>Code</b>	<b>Description</b>
23010102	PURCHASE OF OFFICE BUILDINGS
23010103	PURCHASE OF RESIDENTIAL BUILDINGS
23010104	PURCHASE MOTORCYCLES
23010105	PURCHASE OF MOTOR VEHICLES
23010106	PURCHASE OF VANS
23010107	PURCHASE OF TRUCKS
23010108	PURCHASE OF BUSES
23010109	PURCHASE OF SEABOATS
23010110	PURCHASE OF SHIPS
23010111	PURCHASE OF TRAINS
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS
23010113	PURCHASE OF COMPUTERS
23010114	PURCHASE OF COMPUTER PRINTERS
23010115	PURCHASE OF PHOTOCOPYING MACHINES
23010116	PURCHASE OF TYPEWRITERS
23010117	PURCHASE OF SHREDDING MACHINES
23010118	PURCHASE OF SCANNERS
23010119	PURCHASE OF POWER GENERATING SET
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT
23010121	PURCHASE OF RESIDENTIAL FURNITURE
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT
23010128	PURCHASE OF SECURITY EQUIPMENT
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT
23010130	PURCHASE OF RECREATIONAL FACILITIES
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT
23010133	PURCHASE OF SURVEYING EQUIPMENT
23010134	PURCHASE OF DIVING EQUIPMENT
23010137	PURCHASE OF SHIP SPARE/MAINTENANCE
23010138	PURCHASE OF AERO SPARES/MAINTENANCE
23010139	PURCHASE OF OTHER FIXED ASSETS
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY
23020104	CONSTRUCTION / PROVISION OF HOUSING
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS
23020111	CONSTRUCTION / PROVISION OF LIBRARIES
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES

<b>Code</b>	<b>Description</b>
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS
23020124	CONSTRUCTION OF MARKETS/PARKS
23020125	CONSTRUCTION OF POWER GENERATING PLANTS
23020126	CONSTRUCTION/PROVISION OF CEMETERIES
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES
23020128	OTHER CONSTRUCTION
23020129	EDUCATION CONSTRUCTION ARREARS
23020130	HEALTH CONSTRUCTION ARREARS
23020131	WORKS CONSTRUCTION ARREARS
23020132	WASH CONSTRUCTION ARREARS
23020133	OTHER CONSTRUCTION ARREARS
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING
23030102	REHABILITATION / REPAIRS – ELECTRICITY
23030103	REHABILITATION / REPAIRS – HOUSING
23030104	REHABILITATION / REPAIRS - WATER FACILITIES
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS
23030110	REHABILITATION / REPAIRS – LIBRARIES
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES
23030113	REHABILITATION / REPAIRS - ROADS/CULVERTS
23030114	REHABILITATION / REPAIRS - RAILWAYS
23030115	REHABILITATION / REPAIRS - WATER-WAY
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS
23030122	REHABILITATION/REPAIRS OF BOUNDARIES
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS
23030126	REHABILITATION/REPAIRS OF CEMETERIES
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES
23030128	OTHER REHABILITATION
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>
23040101	TREE PLANTING
23040102	EROSION & FLOOD CONTROL
23040103	WILDLIFE CONSERVATION
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL
23040105	WATER POLLUTION PREVENTION & CONTROL
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>
<b>230501</b>	<b>ACQUISITION OF NON-TANGIBLE ASSETS</b>
23050101	RESEARCH AND DEVELOPMENT
23050102	COMPUTER SOFTWARE ACQUISITION
23050103	MONITORING AND EVALUATION
23050104	ANNIVERSARIES/CELEBRATIONS
23050107	MARGIN FOR INCREASE IN COST
23050108	SPECIAL INTERVENTION FUND
23050109	PROVISION OF HEALTH PROGRAMMES / ACTIVITIES

<b>Code</b>	<b>Description</b>
23050110	PROVISION OF EDUCATIONAL PROGRAMME / ACTIVITIES
23050128	OTHER NON-TANGIBLE ASSETS

## Function Segment

Code	Description
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS
70112	FINANCIAL AND FISCAL AFFAIRS
70113	EXTERNAL AFFAIRS
<b>7012</b>	<b>FOREIGN ECONOMIC AID</b>
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS
<b>7013</b>	<b>GENERAL SERVICES</b>
70131	GENERAL PERSONNEL SERVICES
70132	OVERALL PLANNING AND STATISTICAL SERVICES
70133	OTHER GENERAL SERVICES
<b>7014</b>	<b>BASIC RESEARCH</b>
70141	BASIC RESEARCH
<b>7015</b>	<b>R&amp;D GENERAL PUBLIC SERVICES</b>
70151	R&D GENERAL PUBLIC SERVICES
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>
70161	GENERAL PUBLIC SERVICES N.E.C.
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>
70171	PUBLIC DEBT TRANSACTIONS
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>
<b>7031</b>	<b>POLICE SERVICES</b>
70311	POLICE SERVICES
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>
70321	FIRE PROTECTION SERVICES
<b>7033</b>	<b>LAW COURTS</b>
70331	LAW COURTS
<b>7034</b>	<b>PRISONS</b>
70341	PRISONS
<b>7035</b>	<b>R &amp; D PUBLIC ORDER AND SAFETY</b>
70351	R&D PUBLIC ORDER AND SAFETY
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.
<b>704</b>	<b>ECONOMIC AFFAIRS</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
70412	GENERAL LABOUR AFFAIRS
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>
70421	AGRICULTURE
70422	FORESTRY
70423	FISHING AND HUNTING
<b>7043</b>	<b>FUEL AND ENERGY</b>
70431	COAL AND OTHER SOLID MINERAL FUEL
70432	PETROLUUM AND NATURAL GAS
70433	NUCLEAR FUEL

<b>Code</b>	<b>Description</b>
70434	OTHER FUELS
70435	ELECTRICITY
70436	NON-ELECTRIC ENERGY
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS
70442	MANUFACTURING
70443	CONSTRUCTION
<b>7045</b>	<b>TRANSPORT</b>
70451	ROAD TRANSPORT
70452	WATER TRANSPORT
70453	RAILWAY TRANSPORT
70454	AIR TRANSPORT
70455	PIPELINE AND OTHER TRANSPORT
<b>7046</b>	<b>COMMUNICATION</b>
70461	COMMUNICATION
<b>7047</b>	<b>OTHER INDUSTRIES</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING
70472	HOTELS AND RESTUARANTS
70473	TOURISM
70474	MULTIPURPOSE DEVELOPMENT PROJECTS
<b>7048</b>	<b>R &amp; D ECONOMIC AFFAIRS</b>
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING
70483	FUEL AND ENERGY
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION
70485	R & D TRANSPORT
70486	R & D COMMUNICATION
70487	R & D OTHER INDUSTRIES
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C</b>
70491	ECONOMIC AFFAIRS N.E.C.
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>
70511	WASTE MANAGEMENT
<b>7052</b>	<b>WASTE WATER MANAGEMENT</b>
70521	WASTE WATER MANAGEMENT
<b>7053</b>	<b>POLLUTION ABATEMENT</b>
70531	POLLUTION ABATEMENT
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE
<b>7055</b>	<b>R&amp;D ENVIRONMENTAL PROTECTION</b>
70551	R & D ENVIRONMENTAL PROTECTION
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>
70611	HOUSING DEVELOPMENT
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>
70621	COMMUNITY DEVELOPMENT
<b>7063</b>	<b>WATER SUPPLY</b>
70631	WATER SUPPLY
<b>7064</b>	<b>STREET LIGHTING</b>
70641	STREET LIGHTING
<b>7065</b>	<b>R &amp; D HOUSING AND COMMUNITY AMMENITIES</b>
70651	R & D HOUSING AND COMMUNITY AMENITIES

<b>Code</b>	<b>Description</b>
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.
<b>707</b>	<b>HEALTH</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>
70711	PHARMACEUTICAL PRODUCTS
70712	OTHER MEDICAL PRODUCTS
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT
<b>7072</b>	<b>OUTPATIENT SERVICES</b>
70721	GENERAL MEDICAL SERVICES
70722	SPECIALIZED MEDICAL SERVICES
70723	DENTAL SERVICES
70724	PARAMEDICAL SERVICES
<b>7073</b>	<b>HOSPITAL SERVICES</b>
70731	GENERAL HOSPITAL SERVICES
70732	SPECIALIZED HOSPITAL SERVICES
70733	MEDICAL AND MATERNITY CENTRE SERVICES
70734	NURSING AND CONVALESCENT HOME SERVICES
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>
70741	PUBLIC HEALTH SERVICES
<b>7075</b>	<b>R &amp; D HEALTH</b>
70751	R & D HEALTH
<b>7076</b>	<b>HEALTH N.E.C.</b>
70761	HEALTH N.E.C.
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>
70811	RECREATIONAL AND SPORTING SERVICES
<b>7082</b>	<b>CULTURAL SERVICES</b>
70821	CULTURAL SERVICES
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>
70831	BROADCASTING AND PUBLISHING SERVICES
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES
<b>7085</b>	<b>R &amp; D RECREATION, CULTURE AND RELIGION</b>
70851	R & D RECREATION, CULTURE AND RELIGION
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>
70861	RECREATION, CULTURE AND RELIGION N.E.C.
<b>709</b>	<b>EDUCATION</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>
70911	PRE-PRIMARY EDUCATION
70912	PRIMARY EDUCATION
<b>7092</b>	<b>SECONDARY EDUCATION</b>
70921	LOWER SECONDARY EDUCATION
70922	UPPER-SECONDARY EDUCATION
<b>7093</b>	<b>POSTSECONDARY NONTERTIARY EDUCATION</b>
70931	POST-SECONDARY NON-TERTIARY EDUCATION
<b>7094</b>	<b>TERTIARY EDUCATION</b>
70941	FIRST STAGE OF TERTIARY EDUCATION
70942	SECOND STAGE OF TERTIARY EDUCATION
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>
70961	SUBSIDIARY SERVICES TO EDUCATION
<b>7097</b>	<b>R &amp; D EDUCATION</b>
70971	R & D EDUCATION

<b>Code</b>	<b>Description</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>
70981	EDUCATION N.E.C
<b>710</b>	<b><i>SOCIAL PROTECTION</i></b>
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>
71011	SICKNESS
71012	DISABILITY
<b>7102</b>	<b>OLD AGE</b>
71021	OLD AGE
<b>7103</b>	<b>SURVIVORS</b>
71031	SURVIVORS
<b>7104</b>	<b>FAMILY AND CHILDREN</b>
71041	FAMILY AND CHILDREN
<b>7105</b>	<b>UNEMPLOYMENT</b>
71051	UNEMPLOYMENT
<b>7106</b>	<b>HOUSING</b>
71061	HOUSING
<b>7107</b>	<b>SOCIAL EXCLUSSION N.E.C</b>
71071	SOCIAL EXCLUSION N.E.C.
<b>7108</b>	<b>R &amp; D SOCIAL PROTECTION</b>
71081	R & D SOCIAL PROTECTION
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>
71091	SOCIAL PROTECTION N.E.C.

## Programme Segment

<b>Code</b>	<b>Description</b>
<b>01</b>	<b>Agriculture</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
010102	Agriculture sector coordination mechanisms
<b>0102</b>	<b>Development of the livestock value chain</b>
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
<b>0103</b>	<b>Enhancement of food production and productivity</b>
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.)
<b>0104</b>	<b>Reduction of post-harvest losses</b>
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
<b>0105</b>	<b>Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)</b>
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
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>
010601	Forest regeneration and conservation
010602	Eco-tourism development
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme
<b>0107</b>	<b>Promotion of enabling environment for increased agricultural development</b>
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
<b>0110</b>	<b>Agriculture Sector Expenditures Not Elsewhere Classified</b>
011001	Agriculture Programme Not Elsewhere Classified

<b>Code</b>	<b>Description</b>
<b>02</b>	<b><i>Societal Re-orientation</i></b>
<b>0210</b>	<b><i>Societal Re-orientation - General</i></b>
021001	Societal Re-orientation - General
<b>03</b>	<b><i>Poverty Alleviation</i></b>
<b>0310</b>	<b><i>Poverty Alleviation - General</i></b>
031001	Poverty Alleviation - General
<b>04</b>	<b><i>Health</i></b>
<b>0401</b>	<b><i>Effective governance of the health system</i></b>
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
<b>0402</b>	<b><i>Community engagement and participation in health</i></b>
040201	Community interventions
040202	Community structures
<b>0403</b>	<b><i>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</i></b>
040301	Reproductive, maternal and neonatal health
040302	Child health
040303	Adolescent health
040304	Communicable diseases
040305	Non-communicable diseases
040306	Nutrition
040307	Emergency services
<b>0404</b>	<b><i>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)</i></b>
040401	Pre-service training
040402	HRH Performance management
040403	In service training (continuing education)
<b>0405</b>	<b><i>Provision of adequate and modern health infrastructure for health services delivery</i></b>
040501	Functional health facilities
040502	Planned Preventive Maintenance (PPM)
040503	Facility electrification, water and sanitation
<b>0406</b>	<b><i>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</i></b>
040601	Sustainable drug supply
040602	Vaccines supply chain
<b>0407</b>	<b><i>Evidence generation and utilisation</i></b>
040701	Routine information system
040702	Surveys and facility assessments
040703	Research and development (Institutional Review Board, Clinical Trials)
040704	Monitoring and Evaluation (M&E)
<b>0408</b>	<b><i>Institution and maintenance of a responsive public health emergency preparedness system</i></b>
040801	Integrated national disease surveillance
040802	Public health laboratories
040803	Emergency Operation Centres (EOC)
<b>0409</b>	<b><i>Provision of universal health coverage and financial risk protection for citizens</i></b>
040901	Mobilising equity contributions and vulnerable group funds

<b>Code</b>	<b>Description</b>
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme
<b>0410</b>	<b>Health Sector Expenditures Not Elsewhere Classified</b>
041001	Health Not Elsewhere Classified
<b>05</b>	<b>Education</b>
<b>0501</b>	<b>Effective governance of the education system</b>
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
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels</b>
050201	Early Childhood Care, Development and Education (ECCDE)
050202	Advocacy and sensitization
050203	School feeding
050204	School-based health
050205	Parental and community support
050206	Tertiary institutions' new courses accreditation
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>
050301	Inclusive Education
050302	Special education
050303	Nomadic and migrants' education
050304	Second chance education
050305	Girls/Boys child education
050306	Emergency Response
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>
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
<b>0505</b>	<b>Adequate infrastructure at all levels</b>
050501	Schools' infrastructure construction and rehabilitation
050502	Furnishing
050503	Libraries and laboratories
050504	Water, sanitation and hygiene
050505	School safety
<b>0506</b>	<b>Improved education information management system (EIMS)</b>
050601	ICT equipment, software and expertise
050602	Research and development
050603	Data and data management
<b>0510</b>	<b>Education Sector Expenditures Not Elsewhere Classified</b>
051001	Education Not Elsewhere Classified
<b>06</b>	<b>Housing and Urban Development</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>
061001	Housing and Urban Development - General
<b>07</b>	<b>Gender</b>
<b>0710</b>	<b>Gender - General</b>
071001	Gender - General
<b>08</b>	<b>Youth</b>

<b>Code</b>	<b>Description</b>
<b>0810</b>	<b>Youth - General</b>
081001	Youth - General
<b>09</b>	<b>Environmental Improvement</b>
<b>0910</b>	<b>Environmental Improvement - General</b>
091001	Environmental Improvement - General
<b>10</b>	<b>Water Resources and Rural Development</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>
101001	Water Resources and Rural Deve - General
<b>11</b>	<b>Information Communication and Technology</b>
<b>1110</b>	<b>Information Communication and Technology - General</b>
111001	Information Communication and Technology - General
<b>12</b>	<b>Growing the Private Sector</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>
121001	Growing the Private Sector - General
<b>13</b>	<b>Reform of Government and Governance</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>
131001	Reform of Government and Governance - General
<b>14</b>	<b>Power</b>
<b>1410</b>	<b>Power - General</b>
141001	Power - General
<b>15</b>	<b>Rail</b>
<b>1510</b>	<b>Rail - General</b>
151001	Rail - General
<b>16</b>	<b>Water Ways</b>
<b>1610</b>	<b>Water Ways - General</b>
161001	Water Ways - General
<b>17</b>	<b>Road</b>
<b>1710</b>	<b>Road - General</b>
171001	Road - General
<b>18</b>	<b>Airways</b>
<b>1810</b>	<b>Airways - General</b>
181001	Airways - General
<b>19</b>	<b>COVID-19</b>
<b>1910</b>	<b>COVID-19 - General</b>
191001	COVID-19 - General
<b>20</b>	<b>CLIMATE CHANGE</b>
<b>2010</b>	<b>CLIMATE CHANGE - General</b>
201001	CLIMATE CHANGE - General
<b>21</b>	<b>Oil and Gas Infrastructure</b>
<b>2110</b>	<b>Oil and Gas Infrastructure - General</b>
211001	Oil and Gas Infrastructure - General

## Fund Segment

Code	Description
<b>01</b>	<b>FEDERATION ACCOUNT</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>
01101	FAAC DIRECT ALLOCATION
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>
<b>021</b>	<b>MAIN ENVELOP</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION
<b>022</b>	<b>CRF CHARGES</b>
02201	PENSION AND GRATUITIES
02202	SERVICE WIDE VOTE
02203	CAPITAL SUPPLEMENTATION
02204	OTHER CRF CHARGES
<b>03</b>	<b>CAPITAL DEVELOPMENT FUND</b>
<b>031</b>	<b>CDF MAIN</b>
03101	CAPITAL DEVELOPMENT FUND
<b>04</b>	<b>CONTINGENCY FUND</b>
<b>041</b>	<b>CONTINGENCY FUND MAIN</b>
04101	CONTINGENCY FUND
<b>05</b>	<b>DEBT RELIEF GAINS</b>
<b>051</b>	<b>DEBT RELIEF FUND MAIN</b>
05101	DEBT RELIEF GAINS
<b>06</b>	<b>SPECIAL AND TRUST FUNDS</b>
<b>061</b>	<b>SPECIAL AND TRUST FUNDS</b>
06103	PETROLEUM EQUALISATION FUND
<b>07</b>	<b>OTHER PUBLIC FUNDS</b>
<b>071</b>	<b>OTHER PUBLIC FUNDS</b>
07102	FERTILIZER REVOLVING FUND
07106	NIGERIAN EX-SERVICEMEN REWARD FUND
07107	COCOA RESEARCH INSTITUTE OF NIGERIA FUND
07108	FERTILIZER REVOLVING FUND
07109	SINKING FUND FOR JUDGEMENT DEBT FUND
<b>08</b>	<b>AIDS AND GRANTS</b>
<b>081</b>	<b>MULTILATERAL AIDS AND GRANTS</b>
08101	AFRICAN DEVELOPMENT BANK
08102	AFRICAN DEVELOPMENT FUND
08103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)
08104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE
08105	ECOWAS FUND
08106	EUROPEAN DEVELOPMENT FUND
08107	EUROPEAN UNION
08108	EUROPEAN INVESTMENT BANK
08109	IDA - AFRICAN FACILITY
08110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
08112	INTERNATIONAL FINANCE CORPORATION
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
08114	INTERNATIONAL MONETARY FUND
08115	NIGERIA TRUST FUND
08116	NORDIC DEVELOPMENT FUND
08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES

<b>Code</b>	<b>Description</b>
08121	WORLD BANK TRUST FUND
08122	WORLD FOOD PROGRAMME
08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
08124	GLOBAL 2000
08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
08126	MULTI-DONOR BUDGET SUPPORT
<b>082</b>	<b>BILATERAL AIDS AND GRANTS</b>
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID) - FCDO
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)
08205	SAUDI FUND FOR DEVELOPMENT
<b>083</b>	<b>LOCAL AIDS AND GRANTS</b>
08301	DONATION BY LOCAL NGOs
08302	DONATION BY STATE GOVERNMENTS
08303	DONATION BY LOCAL GOVERNMENTS
08304	DONATIONS BY FEDERAL GOVERNMENT
08305	DONATIONS BY PRIVATE SECTOR COMPANIES
08306	DONATIONS BY INDIVIDUALS
08307	DONATIONS FROM OTHER SOURCES
<b>09</b>	<b>LOANS/DEBTS</b>
<b>091</b>	<b>MULTILATERAL LOANS/DEBTS</b>
09101	AFRICAN DEVELOPMENT BANK
09102	AFRICAN DEVELOPMENT FUND
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)
09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE
09105	ECOWAS FUND
09106	EUROPEAN DEVELOPMENT FUND
09107	EUROPEAN UNION
09108	EUROPEAN INVESTMENT BANK
09109	IDA - AFRICAN FACILITY
09110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
09112	INTERNATIONAL FINANCE CORPORATION
09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
09114	INTERNATIONAL MONETARY FUND
09115	NIGERIA TRUST FUND
09116	NORDIC DEVELOPMENT FUND
09117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
09118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
09119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
09120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
09121	WORLD BANK TRUST FUND
09122	WORLD FOOD PROGRAMME
09123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
09124	GLOBAL 2000
09125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
09126	MULTI-DONOR BUDGET SUPPORT
09127	ISLAMIC DEVELOPMENT BANK
<b>092</b>	<b>BILATERAL LOANS/DEBTS</b>
09201	BI-LATERAL LOANS
<b>093</b>	<b>LOCAL LOANS/DEBTS</b>
09301	FEDERAL GOVERNMENT
09302	CENTRAL BANK OF NIGERIA (CBN)

<b>Code</b>	<b>Description</b>
09303	BOND
09304	COMMERCIAL BANK
09305	OTHER BANKS
<b>10</b>	<b><i>RETAINED INDEPENDENT REVENUE</i></b>
<b>101</b>	<b>RETAINED INDEPENDENT REVENUE</b>
10101	RETAINED INTERNALLY GENERATED REVENUE
10102	PTA CONTRIBUTIONS
10103	SCHOOL LEVIES

## Location Segment

<b>3</b>	<b>North West</b>
<b>319</b>	<b>Kano State</b>
<b>3191</b>	<b>Kano Central</b>
<b>319107</b>	<b>DALA</b>
31910701	Adakawa
31910702	Bakin Ruwa
31910703	Dala
31910704	Dogon Nama
31910705	Gobirawa
31910706	Gwammaja
31910707	Kabuwaya
31910708	Kantudu
31910709	Kofar Mazugal
31910710	Unguwar Bai
31910711	Madigawa
31910712	Yalwa
31910797	LG Wide
<b>319109</b>	<b>DAWAKIN KUDU</b>
31910901	Dabar Kwari
31910902	Danbagina
31910903	Dawaki
31910904	Dawakiji
31910905	Dosan
31910906	Gano
31910907	Gurjiya
31910908	Jido
31910909	Tanburawa
31910910	Tsakuwa
31910911	Unguwar Duniya
31910912	Yan Barau
31910913	Yakatsari
31910914	Yargaya
31910915	Zogarawa
31910997	LG WIDE
<b>319112</b>	<b>FAGGE</b>
31911201	Fagge A
31911202	Fagee B
31911203	Fagge C
31911204	Fagge D1
31911205	Fagge D2
31911206	Kwachiri
31911207	Rijiyar Lemo
31911208	Sabon Gari East
31911209	Sabon Gari West
31911210	Yammata
31911297	LG Wide
<b>319113</b>	<b>GABASAWA</b>
31911301	Gabasawa
31911302	Garun Danga
31911303	Karmami
31911304	Mekiya
31911305	Tarauni
31911306	Yautar Arewa

<b>3</b>	<b>North West</b>
31911307	Yautar Kudu
31911308	Yumbu
31911309	Zakirai
31911310	Zugachi
31911311	Joda
31911397	LG Wide
<b>319117</b>	<b>GEZAWA</b>
31911701	Babawa
31911702	Gawo
31911703	Gezewa
31911704	Jogana
31911705	Ketawa
31911706	Mesar Tudu
31911707	Sararin Gezewa
31911708	Tsamiya Babba
31911709	Tumbau
31911710	Wangara
31911711	Zango
31911797	LG Wide
<b>319118</b>	<b>GWALE</b>
31911801	Dandago
31911802	Diso
31911803	Dorayi
31911804	Galadanchi
31911805	Goron Dutse
31911806	Gwale
31911807	Gyaranya
31911808	Kabuga
31911809	Mandawari
31911810	Sani Mainagge
31911897	LG Wide
<b>319121</b>	<b>KANO MUNICIPAL</b>
31912101	Chedi
31912102	Dan Agundi
31912103	Gandun Albasa
31912104	Jakara
31912105	Kankarofi
31912106	Shahuci
31912107	Sharada
31912108	Sheshe
31912109	Tudun Nufawa
31912110	Tudun Wazirci
31912111	Yakasai
31912112	Zaitawa
31912113	Zango
31912197	LG Wide
<b>319125</b>	<b>KUMBOTSO</b>
31912501	Challawa
31912502	Chiranchi
31912503	Danbare
31912504	Danmaliki
31912505	Gurun Gawa
31912506	Kumbotso
31912507	Kureken Sani

<b>3</b>	<b>North West</b>
31912508	Mariri
31912509	Na'ibawa
31912510	Panshekara
31912511	Unguwar Rimi
31912597	LG Wide
<b>319127</b>	<b>KURA</b>
31912701	Dalli
31912702	Dan Hassan
31912703	Dukawa
31912704	Gandutse
31912705	Karfi
31912706	Kosawa
31912707	Kura
31912708	Kurun Samau
31912709	Rigar Duka
31912710	Tanawa
31912797	LG Wide
<b>319128</b>	<b>MADOBI</b>
31912801	Burji
31912802	Cinkoso
31912803	Galinja
31912804	Gora
31912805	Kafin Agur
31912806	Kanwa
31912807	Kauran Mata
31912808	Kubarachi
31912809	Kwankwanso
31912810	Madobi
31912811	Rikadawa
31912812	Yakun
31912897	LG Wide
<b>319131</b>	<b>NASSARAWA</b>
31913101	Dakata
31913102	Gama
31913103	Gawuna
31913104	Gwagwarwa
31913105	Giginyu
31913106	Hotoron North
31913107	Hotoron South
31913108	Kawaji
31913109	Kaura Goje
31913110	Tudun Murtala
31913111	Tudun Wada
31913197	LG Wide
<b>319138</b>	<b>TARAUNI</b>
31913801	Babban Giji
31913802	Darmanawa
31913803	Daurawa
31913804	Gyadi-Gyadi Arewa
31913805	Gyadi-Gyadi Kudu
31913806	Hotoro (NNPC)
31913807	Kauyen Alu
31913808	Tarauni
31913809	Unguwar Gano

<b>3 North West</b>	
31913810	Unguwa Uku
31913897	LG Wide
<b>319142</b>	<b>UNGOGO</b>
31914201	Bachirawa
31914202	Gayawa
31914203	Kadawa
31914204	Karo
31914205	Fanisau
31914206	Rangaza
31914207	Rijiyar Zaki
31914208	Tudun Fulani
31914209	Ungogo
31914210	Yada Kunya
31914211	Zango
31914297	LG Wide
<b>319143</b>	<b>WARAWA</b>
31914301	Amarawa
31914302	Danlasan
31914303	Garin Dau
31914304	Gogel
31914305	Imawa
31914306	Jemagu
31914307	Jigawa
31914308	Jumar Galadima
31914309	Katar Kawa
31914310	Madarin Mata
31914311	Tamburawar Gabas
31914312	Tanagar
31914313	Warawa
31914314	Yandalla
31914315	Yangizo
31914397	LG Wide
<b>3192</b>	<b>Kano North</b>
<b>319203</b>	<b>BAGWAI</b>
31920301	Bagwai
31920302	Dangada
31920303	Gogori
31920304	Kiyawa
31920305	Kwajali
31920306	Rimin Dako
31920307	Romo
31920308	Sare-Sare
31920309	Gadanya
31920310	Wuro Bagga
31920397	LG Wide
<b>319205</b>	<b>BICHI</b>
31920501	Badume
31920502	Bichi
31920503	Danzabuwa
31920504	Fagolo
31920505	Kau-Kau
31920506	Kwamarawa
31920507	Kyallo
31920508	Muntsira

<b>3</b>	<b>North West</b>
31920509	Saye
31920510	Waire
31920511	Yallami
31920597	LG Wide
<b>319208</b>	<b>DANBATTA</b>
31920801	Ajumawa
31920802	Danbatta East
31920803	Danbatta West
31920804	Fagwalawa
31920805	Goran Maje
31920806	Gwanda
31920807	Gwarabjawa
31920808	Kore
31920809	Saidawa
31920810	Sansan
31920897	LG Wide
<b>319210</b>	<b>DAWAKIN TOFA</b>
31921001	Dawaki East
31921002	Dawaki West
31921003	Dawanau
31921004	Danguguwa
31921005	Ganduje
31921006	Gargari
31921007	Jalli
31921008	Kwa
31921009	Marke
31921010	Tattarawa
31921011	Tumfafi
31921097	LG Wide
<b>319219</b>	<b>GWARZO</b>
31921901	Getso
31921902	Gwarzo
31921903	Jama'a
31921904	Kara
31921905	Kutama
31921906	Lakwaya
31921907	Madadi
31921908	Mainika
31921909	Sabon Birni
31921910	Unguwar Tudu
31921997	LG Wide
<b>319220</b>	<b>KABO</b>
31922001	Dugabau
31922002	Durun
31922003	Gammo
31922004	Garo
31922005	Godiya
31922006	Gude
31922007	Hauwade
31922008	Kabo
31922009	Kanwa
31922010	Masanawa
31922097	LG Wide
<b>319226</b>	<b>KUNCHI</b>

<b>3 North West</b>	
31922601	Bumai
31922602	Garin Sheme
31922603	Gwarmai
31922604	Kasuwar Kuka
31922605	Kunchi
31922606	Matan Fada
31922607	Ridawa
31922608	Shamakawa
31922609	Shuwaki
31922610	Yandadi
31922697	LG Wide
<b>319229</b>	<b>MAKODA</b>
31922901	Babbar Riga
31922902	Durma
31922903	Jibga
31922904	Kadan Dani
31922905	Koguna
31922906	Koren Tabo
31922907	Maitsidau
31922908	Makoda
31922909	Satame
31922910	Tangaji
31922911	Wailare
31922997	LG Wide
<b>319230</b>	<b>MINJIBIR</b>
31923001	Azore
31923002	Gandurwawa
31923003	Kantama
31923004	Kunya
31923005	Kuru
31923006	Kwarkiya
31923007	Minjibir
31923008	Sarbi
31923009	Tsakiya
31923010	Tsakuwa
31923011	Wasai
31923097	LG Wide
<b>319233</b>	<b>RIMIN GADO</b>
31923301	Butu-Butu
31923302	Dawakin Gulu
31923303	Doka Dawa
31923304	Dugurawa
31923305	Gulu
31923306	Jili
31923307	Karofin Yashi
31923308	Rimin Gado
31923309	Sakaratsa
31923310	Tamawa
31923311	Yalwan Danziyal
31923312	Zangon DanAbdu
31923397	LG Wide
<b>319235</b>	<b>SHANONO</b>
31923501	Alajawa
31923502	Dutsen Bakoshi

<b>3 North West</b>	
31923503	Faruruwa
31923504	Goron Dutse
31923505	Kadamu
31923506	Kokiya
31923507	Leni
31923508	Shakogi
31923509	Shanono
31923510	Tsaure
31923597	LG Wide
<b>319239</b>	<b>TOFA</b>
31923901	Dandare
31923902	Doka
31923903	Gajida
31923904	Ginsawa
31923905	Jauben Kudu
31923906	Janguza
31923907	Kwami
31923908	Lambu
31923909	Langel
31923910	Tofa
31923911	Unguwar Rimi
31923912	Wangara
31923913	Yalwa Karama
31923914	Yanoko
31923915	Yarimawa
31923997	LG Wide
<b>319240</b>	<b>TSANYAWA</b>
31924001	Daddarawa
31924002	Dunbulum
31924003	Gozarki
31924004	Gurun
31924005	Kaba Giwa
31924006	Tatsan
31924007	Tsanyawa
31924008	Yanganau
31924009	Yan Kamaye
31924010	Zarogi
31924097	LG Wide
<b>3193</b>	<b>Kano South</b>
<b>319301</b>	<b>AJINGI</b>
31930101	Ajingi
31930102	Balare
31930103	Chula
31930104	Dabin-Kanawa
31930105	Dundun
31930106	Gafasa
31930107	Gurduba
31930108	Kunkurawa
31930109	Toranke
31930110	Unguwar Bai
31930197	LG Wide
<b>319302</b>	<b>ALBASU</b>
31930201	Albasu Central
31930202	Bataiya

<b>3 North West</b>	
31930203	Chamarawa
31930204	Daho
31930205	Fanda
31930206	Faragai
31930207	Gararami
31930208	Hungu
31930209	Saya-Saya
31930210	Tsangaya
31930297	LG Wide
<b>319304</b>	<b>BEBEJI</b>
31930401	Anadariya
31930402	Bagauda
31930403	Bebeji
31930404	Damau
31930405	Durmawa
31930406	Gargai
31930407	Garmai
31930408	Kofa
31930409	Kuki
31930410	Rahama
31930411	Ranka
31930412	Rantan
31930413	Tariwa
31930414	Wak
31930497	LG Wide
<b>319306</b>	<b>BUNKURE</b>
31930601	Barkum
31930602	Bunkure
31930603	Bono
31930604	Chirin
31930605	Gafan
31930606	Gurjiya
31930607	Gamma
31930608	Kulluwa
31930609	Kumurya
31930610	Sanda
31930697	LG Wide
<b>319311</b>	<b>DOGUWA</b>
31931101	Dariya
31931102	Dogon Kawo
31931103	Doguwa
31931104	Falgore
31931105	Maraku
31931106	Ragada
31931107	Ririwai
31931108	Tagwaye
31931109	Unguwar Tsohuwa
31931110	Zainabi
31931197	LG Wide
<b>319314</b>	<b>GARKO</b>
31931401	Dal
31931402	Garun Ali
31931403	Garko
31931404	Gurjiya

<b>3</b>	<b>North West</b>
31931405	Kafin Malamai
31931406	Katmari
31931407	Kwas
31931408	Sarina
31931409	Zakarawa
31931410	Raba
31931497	LG Wide
<b>319315</b>	<b>GARUN MALLAM</b>
31931501	Chiromawa
31931502	Dorarwar Sallah
31931503	Fankurun
31931504	Garun Mallam
31931505	Jobawa
31931506	Kadawa
31931507	Makwaro
31931508	Garun Babba
31931509	Yada Kwari
31931510	Yalwan Yada Kwari
31931597	LG Wide
<b>319316</b>	<b>GAYA</b>
31931601	Balan
31931602	Gaya Arewa
31931603	Gaya Kudu
31931604	Gamarya
31931605	Gamoji
31931606	Kademi
31931607	Kazurawa
31931608	Maimakawa
31931609	Shagogo
31931610	Wudilawa
31931611	LG Wide
<b>319322</b>	<b>KARAYE</b>
31932201	Daura
31932202	Karaye
31932203	Kurugu
31932204	Kwanyawa
31932205	Tudun Kaya
31932206	Turawa
31932207	Unguwar Hajji
31932208	Yammedi
31932209	Yola
31932210	Kafin Dafga
31932297	LG Wide
<b>319323</b>	<b>KIBIYA</b>
31932301	Durba
31932302	Fammar
31932303	Fassi
31932304	Kadigawa
31932305	Kahu
31932306	Kibiya I
31932307	Kibiya II
31932308	Nariya
31932309	Tarai
31932310	Unguwar Gai

<b>3</b>	<b>North West</b>
31932397	LG Wide
<b>319324</b>	<b>KIRU</b>
31932401	Ba'awa
31932402	Bargoni
31932403	Badafi
31932404	Bauda
31932405	Dangora
31932406	Dansoshiya
31932407	Dashi
31932408	Galadimawa
31932409	Kiru
31932410	Kogo
31932411	Maraku
31932412	Tsaudawa
31932413	Yako
31932414	Yalwa
31932415	Zuwo
31932497	LG Wide
<b>319332</b>	<b>RANO</b>
31933201	Dawaki
31933202	Lausu
31933203	Madachi
31933204	Rano
31933205	Rurum- Sabon Gari
31933206	Rurum- Tsohon Gari
31933207	Saji
31933208	Yalwa
31933209	Zinyau
31933210	Zurgau
31933297	LG Wide
<b>319334</b>	<b>ROGO</b>
31933401	Beli
31933402	Falgore
31933403	Fulatan
31933404	Gwangwan
31933405	Jajaye
31933406	Rogo Ruma
31933407	Rogo S/Gari
31933408	Ruwan Bago
31933409	Zarewa
31933410	Zoza
31933497	LG Wide
<b>319336</b>	<b>SUMAILA</b>
31933601	Gala
31933602	Gani
31933603	Garfa
31933604	Gediya
31933605	Kanawa
31933606	Magami
31933607	Masu
31933608	Rimi
31933609	Rumo
31933610	Sitti
31933611	Sumaila

<b>3</b>	<b>North West</b>
31933697	LG Wide
<b>319337</b>	<b>TAKAI</b>
31933701	Durbunde
31933702	Fajewa
31933703	Falali
31933704	Faruruwa
31933705	Kachako
31933706	Karfi
31933707	Kuka
31933708	Takai
31933709	Zuga
31933710	Bagwaro
31933797	LG Wide
<b>319341</b>	<b>TUDUN WADA</b>
31934101	Baburi
31934102	Burun-Burun
31934103	Dalawa
31934104	Jandutse
31934105	Jita
31934106	Karefa
31934107	Nata'ala
31934108	Sabon Gari
31934109	Shuwaki
31934110	Tsohon Gari
31934111	Yaryasa
31934112	LG Wide
31934197	WUDIL
<b>319344</b>	<b>WUDIL</b>
31934401	Achika
31934402	Dagumawa
31934403	Dankaza
31934404	Darki
31934405	Indabo
31934406	Kausani
31934407	Lajawa
31934408	Sabon Gari
31934409	Utai
31934410	Wudil
31934497	LG Wide