

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS  
MANUAL FOR THE STATE OF OSUN**



**Ministry of Economic Planning, Budget and  
Development**

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**LIST OF ABBREVIATIONS**

DFA	-	Director Finance and Accounts
DVEA	-	Departmental Vote Book Analysis
EXCO	-	Executive Council
ERP	-	Enterprise Resource Planning
Econ	-	Economic
FMC	-	Fund Management Committee
Geo	-	Geographic location
IGR	-	Internally Generated Revenue
IFRS	-	International Financial Reporting Standards
IPSAS	-	International Public Sector Accounting Standards
MDAs	-	Ministries, Departments and Agencies
NCOA	-	National Chart of Accounts
COA	-	Chart of Accounts
OSAG	-	Office of State Accountant General
PROG	-	Programme
SIFMIS	-	State Integrated Financial Management System
TSA	-	Treasury Single Account

## **1.0 Introduction**

This is a reference manual on the Chart of Accounts of Osun State.

Osun State has domesticated the 52-digit code National Chart of Account (NCOA) for the State budgeting and financial reporting in line with International Public Sector Accounting Standards (IPSAS)

The National Chart of Accounts (NCOA) is an integrated budget and accounting classification system which has been prepared primarily for the implementation of the uniform accounting system that is IPSAS compliant.

The NCOA provides the platform for Budgeting, Accounting and Reporting of all Government financial transactions in the three tiers of Government in Nigeria.

The Chart of Accounts is a systematic list of the Accounts used by an entity to define each class of items for which money or the equivalent is spent or received.

It may also be further defined as a complete list of budget and accounting items where each item is uniquely represented by a code and grouped into tables of related data for the purposes of tracking, managing and reporting budgetary and accounting items in an orderly, efficient and transparent manner.

The State Chart of Account (COA) provides the foundation for the financial record keeping system. The COA includes budget classification (revenue, expenditure and borrowings) plus asset and liability.

It has sufficient structure for fiscal management to cater for Administrative, Economic, Functional, Programme, Fund source and Geo code Segment

## 2.0 The Structure of the Account.

The Domesticated Chart of Accounts (COA) is designed to be used by all entities that comprise Public Sector of the Government of Osun State with an objective to obtain useful and meaningful financial and statistical data.

This will assist in Policy formulation, Fiscal planning, Budget analysis, Accountability, Routine Financial management and International comparisons.

The chart of Accounts is made up of six (6) segments with fifty two (52) digits as shown in the table.

	Segment	Digits	Description
1	Administrative	12	This segment identifies the entity that is responsible and accountable for performing or delivering the service assigned to it by the Government- addresses the "who" in a transaction
2	Economic	8	Identifies the type (Nature or Object) of an account for reporting of financial transactions. It addresses the What question of every transaction.
3	Functional	5	Categorises expenditure according to the purpose and objectives for which they intended. E.g. General Medical Services
4	Programme	14	This segment answers the "Why" question of every transaction according to the purpose or objective. E.g. Access to Primary Health care
5	Fund	5	This segment addresses the "financed by" element of a transaction. It refers to the various pools of resources for financing government activities.
6	Geo Codes	8	This segment addresses the "Where"? (location /station) of every transaction. e.g. Olorunda Local Govt.
	<b>TOTAL</b>	<b>52</b>	

## **2.1 Administrative Segment**

This segment identifies the entity that is responsible and accountable for performing or delivering the service of the Government.

It addresses the "Who" element of each transaction, that is, the identity of the reporting entity.

Administrative segment is divided into 5 levels/parts as follows:

Part	Digits	Description
Sector	2	A set of broad Government entities performing related activities
Organization	2	Ministries/Department in case of LGAs
Sub-Organization	3	Main Ministries, Departments Parastatals, Agencies etc
Sub-Sub-Organization	3	Headquarters of MDA and outstation offices
Sub-Sub-Sub-Organization	2	Departments within an Entity, e.g. Finance & Accounts department

### 2.1.1 Sectors in Osun State

A sector describes a discrete area of government business under which key outcomes are defined. The State has established twelve sectors into which the various Ministries, Departments and Agencies (MDAs) are classified. The Sectors are listed in the table below.

<b>Sector</b>	<b>Digit</b>	<b>Code</b>
Governance and Administration	2	01
Agriculture	2	02
Budget Planning and Revenue Mobilisation	2	03
Commerce and Industry	2	04
Education	2	05
Environment	2	06
Health	2	07
Infrastructure	2	08
Social Development and Welfare	2	09
Security, Law and Justice	2	10
Information and Communication	2	11
Water and Sanitation	2	12



## 2.2 Classifications of MDAs by Sector

### 2.2.01 Governance and Administration Sector

The Governance and Administration Sector has the following main Ministries, Departments and Agencies.

Entity-Code	DESCRIPTION_MDAS
0111	OFFICE OF THE GOVERNOR
011100300100	Policy Implementation Committee & Boundary Adjustment Commission
011100500100	Sustainable Development Goals (SDGs)
011100700100	Office of Economic Development & Partnership
011100800100	Office of Enterprise and Wealth Creation
011100900100	Osun State Emergency Management Agency
011101000100	Public Procurement Agency
011101300100	Office of the Secretary to the State Government
011101700100	Ministry of Cabinet Matters
011101800100	Bureau of General Services
011101900100	Ministry of Special Duties
011102000100	Office of the Wife of the Governor
011102100100	Liaison Office
011103300100	Osun State Action Committee on Aids (O'SACA)
011103500100	BUREAU OF PUBLIC SERVICE PENSION
011103700100	Pilgrim Welfare Board - Muslim Wing
011103800100	Pilgrim Welfare Board - Christian Wing
011110100100	Office of Special Project
011110500100	Office of the Chief of Staff
011111300100	Bureau of Government House & Protocol
011113200100	Ministry of Federal Matters and Liaison Office
011200300100	OSUN STATE HOUSE OF ASSEMBLY
011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION
011200800100	Office of Legislative Liaison
012000100100	MINISTRY OF FINANCE
012000200100	DEBT MANAGEMENT OFFICE
012000700100	OFFICE OF THE ACCOUNTANT - GENERAL
012000800100	OSUN STATE INTERNAL REVENUE SERVICE
012500100100	Public Service Office
012500200100	Parastatal Monitoring Office
012500300100	Office of Public Service Productivity, Efficiency and Due Process
012500500100	Ministry of Human Resources & Capacity Development
013800100100	OSUN STATE PLANNING COMMISSION
013800400100	STATE BUREAU OF STATISTICS

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Entity-Code	DESCRIPTION_MDAS
014000100100	OFFICE OF THE AUDITOR GENERAL ( STATE )
014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)
014700100100	CIVIL SERVICE COMMISSION
014700200100	LOCAL GOVERNMENTS SERVICE COMMISSION
014800100100	Osun State Independent Electoral Commission
015100100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS
015102100100	MINISTRY OF REGIONAL INTEGRATION

These main Ministries in the Governance and Administration Sector are expanded to include all departments and agencies to uniquely identify each entity in each accounting transaction. For instance, the Governor's office has the following departments/Agencies.

SECT OR	O RG	SUB_ ORG	SUB_SUB_ ORG	SUB_SU B_SUB_ ORG	Complete Code	DESCRIPTION_MDAS
01	11	001	001	00	011100100100	Governor's Office
01	11	001	002	00	011100100200	Office of the Deputy Governor
01	11	001	003	00	011100100300	Bureau of Social Services
01	11	001	004	00	011100100400	Osun Job Centre
01	11	001	005	00	011100100500	UNDP
01	11	001	006	00	011100100600	State of Osun Bee Keeping Project
01	11	001	007	00	011100100700	Bureau of Communication and Strategy
01	11	001	008	00	011100100800	Department of Social and Grassroots Mobilization & Guidance (DSMG)
01	11	001	009	00	011100100900	Office of Policy Coordination

The detailed Codes for all the MDAs and other entities within each MDA are in Appendix 1 on page 41

## **2.2.02 Agriculture**

The Agriculture Sector has the following main Ministries, Departments and Agencies.

<b>Entity-Code</b>	<b>DESCRIPTION_MDAS</b>
021500100100	MINISTRY OF AGRICULTURE, FOOD SECURITY
021501300100	Tree Crop Project
021501400100	OSUN PRODUCE BOARD
021510200100	OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME
021510300100	OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION
023305100100	Office of Forestry, Natural & Mineral Resources

These main Ministries in the Agriculture Sector are expanded to include all departments and agencies to uniquely identify each entity in each accounting transaction. For instance, Osun State Agricultural Development Programme has the following departments/Agencies.

<b>Entity-Code</b>	<b>DESCRIPTION_MDAS</b>
<b>021510200100</b>	<b>OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME</b>
021510200200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
021510200300	Internal Audit
021510200400	Department of Administration and Supplies
021510200500	Department of Finance and Accounts
021510200600	Department of Planning, Research and Statistics
021510200700	Engineering Services
021510200800	Commercial Services
021510200900	Monitoring & Evaluation
021510201000	Agric Research & Extension Service

The detailed accounting codes are in Appendix 2 on page 56

### 2.2.03 Budget, Planning and Revenue Mobilisation

The Budget and Planning Sector has the following main Ministries, Departments and Agencies.

SUBORG	DESCRIPTION_MDAS
031900100100	MINISTRY OF ECONOMIC PLANNING, BUDGET & DEVELOPMENT

These main Ministries in Budget and Planning Sector are expanded to include all departments and agencies to uniquely identify each entity in each accounting transaction. For instance, the **Ministry of Economic Planning, Budget and Development** have the following departments/Agencies.

SECTOR	SECTOR	ORG	SUB_ORG	SUB_SUB_ORG	SUB_SUB_ORG	Entity-Code	DESCRIPTION_MDAS
02	03	19	001	001	00	031900100100	MINISTRY OF ECONOMIC PLANNING, BUDGET & DEVELOPMENT
02	03	19	001	002	00	031900100200	Office of the Honourable Commissioner / Chairman
02	03	19	001	003	00	031900100300	Office of the Special Adviser
02	03	19	001	004	00	031900100400	Office of the Senior Special Assistant
02	03	19	001	005	00	031900100500	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
02	03	19	001	006	00	031900100600	Internal Audit
02	03	19	001	007	00	031900100700	Department of Administration and Supplies
02	03	19	001	008	00	031900100800	Department of Finance and Accounts
02	03	19	001	009	00	031900100900	Department of Planning, Research and Statistics
02	03	19	001	010	00	031900101000	Budget
02	03	19	001	011	00	031900101100	Economic Planning

The detailed accounting codes are in Appendix 3 on page 59

## 2.2.04 Commerce and Industry

The Commerce and Industry has the following main Ministries, Departments and Agencies.

Entity-Code	DESCRIPTION_MDAS
042200100100	MINISTRY OF COMMERCE, INDUSTRY, COOPERATIVES AND EMPOWERMENT
042205100100	OSUN MICRO CREDIT AGENCY
042205600100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY

The main Ministries in Commerce and Industry Sector are expanded to include all departments and agencies to uniquely identify each entity in each accounting transaction. For instance, Osun Micro Credit Agency has the following departments/Agencies.

SECTOR	ORG	SUB_ORG	SUB_SUB_ORG	SUB_SUB_SUB_ORG	MDA-Code	DESCRIPTION_MDA
04	41	051	001	00	044105100100	OSUN MICRO CREDIT AGENCY
04	41	051	001	04	044105100104	Office of the General Manager
04	41	051	001	09	044105100109	Internal Audit
04	41	051	001	13	044105100113	Finance and Administration
04	41	051	001	21	044105100121	Operations

The detailed accounting codes are in Appendix 4 on page 60

## 2.2.05 Education

The Education Sector has the following main Ministries, Departments and Agencies.

SUBORG	DESCRIPTION_MDAS
0228001	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY
0517001	MINISTRY OF EDUCATION
0517003	STATE UNIVERSAL BASIC EDUCATION BOARD
0517008	OSUN STATE LIBRARY BOARD
0517010	OSUN STATE MASS EDUCATION AGENCY
0517018	OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE
0517019	OSUN STATE POLYTECHNIC, IREE
0517020	OSUN STATE COLLEGE OF EDUCATION, ILESA
0517021	OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN
0517022	OSUN STATE UNIVERSITY, OSOGBO
0517023	LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY, OGBOMOSO
0517026	OSUN CENTRAL EDUCATIONAL DISTRICT ILA ORANGUN (DISTRICT OFFICE)
0517027	OSUN EAST EDUCATIONAL DISTRICT OFFICE, ILE - IFE (DISTRICT OFFICE)
0517028	OSUN WEST EDUCATIONAL DISTRICT OFFICE, IKIRE (DISTRICT OFFICE)
0517051	TEACHERS' ESTABLISHMENT AND PENSIONS OFFICE, OSOGBO
0517053	BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION
0517056	OFFICE OF HIGHER EDUCATION, BURSARY & SCHOLARSHIP
0517065	OSUN EDUCATION QUALITY ASSURANCE AND MORALITY AGENCY

The main Ministries in Education Sector are expanded to include all departments and agencies to uniquely identify each entity in each accounting transaction. For instance, **Osun State Library Board** has the following departments/Agencies.

SECT OR	OR G	SUB_O RG	SUB_SUB_ ORG	SUB_SUB_SUB _ORG	COMPLETE_COD E	DESCRIPTION_MDA
05	17	008	001	00	051700800100	<b>OSUN STATE LIBRARY BOARD</b>
05	17	008	002	00	051700800200	Office of the Honourable Commissioner / Chairman
05	17	008	003	00	051700800300	Internal Audit
05	17	008	004	00	051700800400	Department of Administration and Supplies
05	17	008	005	00	051700800500	Department of Finance and Accounts
05	17	008	006	00	051700800600	Department of Planning, Research and Statistics
05	17	008	007	00	051700800700	Office of the State Librarian
05	17	008	008	00	051700800800	Library Services

The detailed accounting codes are in Appendix 5 on page 62

### **2.2.06 Environment**

The Environment Sector has the following main Ministries, Departments and Agencies.

<b>SUBORG</b>	<b>DESCRIPTION_MDAS</b>
0635001	MINISTRY OF ENVIRONMENT & SANITATION
0635002	OSUN PARKS AND GARDENS MANAGEMENT AGENCY
0635053	OSUN STATE WASTE MANAGEMENT AGENCY

The main Ministries in Environment Sector are expanded to include all departments and agencies to uniquely identify each entity in each accounting transaction. For instance, Osun State Waste Management Agency has the following departments/Agencies.

<b>SEC TOR</b>	<b>O R G</b>	<b>SUB_ ORG</b>	<b>SUB_ SU B_ ORG</b>	<b>SUB_ SUB_ SUB_ ORG</b>	<b>COMPLETE_ CO D E</b>	<b>DESCRIPTION_ MDA</b>
06	35	053	001	00	063505300100	<b>OSUN STATE WASTE MANAGEMENT AGENCY</b>
06	35	053	002	00	063505300200	Office of the Honourable Commissioner / Chairman
06	35	053	003	00	063505300300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
06	35	053	004	00	063505300400	Internal Audit
06	35	053	005	00	063505300500	Department of Administration and Supplies
06	35	053	006	00	063505300600	Department of Finance and Accounts
06	35	053	007	00	063505300700	Department of Planning, Research and Statistics
06	35	053	008	00	063505300800	Enforcement and Monitoring
06	35	053	009	00	063505300900	Waste Management and Sanitation

The detailed accounting codes are in Appendix 6 on page 92

## 2.2.07 Health Sector

The Health Sector has the following main Ministries, Departments and Agencies.

SUBORG	DESCRIPTION_MDAS
0721001	MINISTRY OF HEALTH
0721026	LAUTECH TEACHING HOSPITAL, OSOGBO
0721102	OSUN STATE HOSPITALS MANAGEMENT BOARD
0721115	OSUN AMBULANCE SCHEME
0721116	PRIMARY HEALTH CARE DEVELOPMENT BOARD

The main Ministries in Health Sector are expanded to include all departments and agencies to uniquely identify each entity in each accounting transaction. For instance, **Ministry of Health** has the following departments/Agencies.

SEC TOR	OR G	SUB_ORG	SUB_SU B_ORG	SUB_SUB_SUB_ORG	ENTITY-CODE	DESCRIPTION_MDAS
07	21	001	001	00	072100100100	MINISTRY OF HEALTH
07	21	001	002	00	072100100200	Office of the Honourable Commissioner / Chairman
07	21	001	003	00	072100100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
07	21	001	004	00	072100100400	Internal Audit
07	21	001	005	00	072100100500	Department of Administration and Supplies
07	21	001	006	00	072100100600	Department of Finance and Accounts
07	21	001	007	00	072100100700	Department of Planning, Research and Statistics
07	21	001	008	00	072100100800	Nursing Services
07	21	001	009	00	072100100900	Pharmaceutical Service
07	21	001	010	00	072100101000	Primary Health Care/Disease Control
07	21	001	011	00	072100101100	Tertiary & Non-Governmental Institutions
07	21	001	011	01	072100101101	School of Health Technology, Ilesa
07	21	001	011	02	072100101102	Osogbo Zonal Health Office
07	21	001	011	03	072100101103	Ilesa Zone Health Office
07	21	001	011	04	072100101104	Ede Zonal Health Office
07	21	001	011	05	072100101105	Ile Ife Zonal Health Office
07	21	001	011	06	072100101106	Iwo Zonal Health Office
07	21	001	011	07	072100101107	Ikirun Zonal Health Office



The detailed accounting codes are in Appendix 7 on page 94

### **2.2.08 Infrastructure**

The Infrastructure Sector has the following main Ministries, Departments and Agencies.

<b>SUBORG</b>	<b>DESCRIPTION_MDAS</b>
0829053	OFFICE OF THE TRANSPORTATION
0834001	MINISTRY OF WORKS & TRANSPORT
0834002	OFFICE OF THE SURVEYOR - GENERAL
0834004	OSUN ROAD MAINTENANCE AGENCY
0834055	Osun Assets Management Agency
0853053	OSUN STATE PROPERTY DEVELOPMENT CORPORATION
0853055	OSUN NEW TOWNS AND GROWTH AREAS DEVELOPMENT AUTHORITY
0853056	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY
0860001	MINISTRY OF LANDS AND PHYSICAL PLANNING

The main Ministries in Infrastructure Sector are expanded to include all departments and agencies to uniquely identify each entity in each accounting transaction. For instance, **Ministry of Works and Transport** has the following departments/Agencies.

<b>SEC TOR</b>	<b>O R G</b>	<b>SUB_ ORG</b>	<b>SUB_SU B_ORG</b>	<b>SUB_SUB_ SUB_ORG</b>	<b>Entity-Code</b>	<b>DESCRIPTION_MDAS</b>
08	29				0829	OFFICE OF THE TRANSPORTATION
08	29	053	001	00	082905300100	OFFICE OF THE TRANSPORTATION
08	29	053	002	00	082905300200	Office of the Special Adviser
08	29	053	003	00	082905300300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
08	29	053	004	00	082905300400	Internal Audit
08	29	053	005	00	082905300500	Department of Administration and Supplies
08	29	053	006	00	082905300600	Department of Finance and Accounts
08	29	053	007	00	082905300700	Transport Operations
08	29	053	008	00	082905300800	Transport Engineering
08	29	053	009	00	082905300900	Transport Planning

The detailed accounting codes are in Appendix 8 on page 99

## 2.2.09 Information and Communication

The Information and Communication has the following main Ministries, Departments and Agencies.

SUBORG	DESCRIPTION_MDAS
1136052	OSUN STATE TOURISM BOARD
1136005	CENTRE FOR BLACK CULTURE AND INTERNATIONAL UNDERSTANDING
1136004	OSUN STATE COUNCIL FOR ARTS AND CULTURE
1136001	Office of Tourism and Culture
1124001	MINISTRY OF HOME AFFAIRS
1123004	REALITY RADIOVISION SERVICE (RRS), IWO
1123003	OSUN STATE BROADCASTING CORPORATION
1123001	MINISTRY OF INFORMATION AND STRATEGY

The main Ministries in Information and Communication Sector are expanded to include all departments and agencies to uniquely identify each entity in each accounting transaction. For instance, **Ministry of Information, Home Affairs** has the following departments/Agencies.

SEC TOR	ORG	SUB_ORG	SUB_SUB_ORG	SUB_SUB_ORG	Entity-Code	DESCRIPTION_MDAS
11	24				1124	MINISTRY OF HOME AFFAIRS
11	24	001	001	00	112400100100	MINISTRY OF HOME AFFAIRS
11	24	001	002	00	112400100200	Office of the Honourable Commissioner / Chairman
11	24	001	003	00	112400100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
11	24	001	004	00	112400100400	Internal Audit
11	24	001	005	00	112400100500	Department of Administration and Supplies
11	24	001	006	00	112400100600	Department of Finance and Accounts
11	24	001	007	00	112400100700	Department of Planning, Research and Statistics
11	24	001	008	00	112400100800	Department of Fire Services
11	24	001	009	00	112400100900	Board of Traditional Religions

The detailed accounting codes are in Appendix 9 on page 103

## 2.2.10 Security, Law and Justice

The Security, Law and Justice has the following main Ministries, Departments and Agencies.

SUBORG	DESCRIPTION_MDAS
1018011	JUDICIAL SERVICE COMMISSION
1026001	MINISTRY OF JUSTICE
1026051	THE JUDICIARY (HIGH COURT OF JUSTICE)
1026052	CUSTOMARY COURT OF APPEAL

The main Ministries in Security, Law and Justice Sector are expanded to include all departments and agencies to uniquely identify each entity in each accounting transaction. For instance, **Judicial Service Commission** has the following departments/Agencies.

SEC TOR	OR G	SUB_ORG	SUB_SU B_ORG	SUB_SUB_S UB_ORG	Entity-Code	DESCRIPTION_MDAS
10	18				1018	JUDICIAL SERVICE COMMISSION
10	18	011	001	00	101801100100	JUDICIAL SERVICE COMMISSION
10	18	011	002	00	101801100200	Office of the Honourable Commissioner / Chairman
10	18	011	003	00	101801100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
10	18	011	004	00	101801100400	Internal Audit
10	18	011	005	00	101801100500	Department of Administration and Supplies
10	18	011	006	00	101801100600	Department of Finance and Accounts
10	18	011	007	00	101801100700	Department of Planning, Research and Statistics
10	18	011	008	00	101801100800	Office of the Commissioners

The detailed accounting codes are in Appendix 10 on page 104

## 2.2.11 Social, Development and Welfare

The Social, Development and Welfare has the following main Ministries, Departments and Agencies.

SUBORG	DESCRIPTION_MDAS
0939051	OSUN STATE SPORTS COUNCIL
0939001	MINISTRY OF SOCIAL PROTECTION, SPORTS & SPECIAL NEEDS
0914001	MINISTRY OF WOMEN & CHILDREN AFFAIRS
0913001	MINISTRY OF EMPOWERMENT AND YOUTH ENGAGEMENT

The main Ministries in Social, Development and Welfare are expanded to include all departments and agencies to uniquely identify each entity in each accounting transaction. For instance, **Ministry of Empowerment and Youth Engagement** has the following departments/Agencies.

SEC TOR	OR G	SUB_ ORG	SUB_SU B_ORG	SUB_SUB_S UB_ORG	Entity-CODE	DESCRIPTION_MDAS
09	13				0913	MINISTRY OF EMPOWERMENT AND YOUTH ENGAGEMENT
09	13	001	001	00	091300100100	MINISTRY OF EMPOWERMENT AND YOUTH ENGAGEMENT
09	13	001	002	00	091300100200	Office of the Honourable Commissioner / Chairman
09	13	001	003	00	091300100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
09	13	001	004	00	091300100400	Internal Audit
09	13	001	005	00	091300100500	Department of Administration and Supplies
09	13	001	006	00	091300100600	Department of Finance and Accounts
09	13	001	007	00	091300100700	Department of Planning, Research and Statistics
09	13	001	008	00	091300100800	Department of Empowerment
09	13	001	009	00	091300100900	Department of Youth Engagement

The detailed accounting codes are in Appendix 11 on page 106

## **2.2.12 Water and Sanitation**

The Water and Sanitation Sector has the following main Ministries, Departments and Agencies.

<b>SUBORG</b>	<b>DESCRIPTION_MDAS</b>
1252001	OFFICE OF WATER RESOURCES, RURAL AND COMMUNITY AFFAIRS
1252102	OSUN STATE WATER CORPORATION
1252103	RURAL WATER & ENVIRONMENTAL SANITATION AGENCY

These main Ministries in Water and Sanitation Sector are expanded to include all departments and agencies to uniquely identify each entity in each accounting transaction. For instance, Osun State Water Corporation has the following departments/Agencies.

<b>SEC TOR</b>	<b>O R G</b>	<b>SUB_ ORG</b>	<b>SUB_SU B_ORG</b>	<b>SUB_SUB_S UB_ORG</b>	<b>Entity-CODE</b>	<b>DESCRIPTION_MDAS</b>
12	52	102	001	00	125210200100	<b>OSUN STATE WATER CORPORATION</b>
12	52	102	002	00	125210200200	Office of the Honourable Commissioner / Chairman
12	52	102	003	00	125210200300	Office of the Special Adviser
12	52	102	004	00	125210200400	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
12	52	102	005	00	125210200500	Internal Audit
12	52	102	006	00	125210200600	Department of Administration and Supplies
12	52	102	007	00	125210200700	Department of Finance and Accounts
12	52	102	008	00	125210200800	Department of Planning, Research and Statistics
12	52	102	009	00	125210200900	Commercial Services
12	52	102	010	00	125210201000	Revenue Collection, Bill Distribution & Monitoring Division
12	52	102	011	00	125210201100	Mechanical & Electrical
12	52	102	012	00	125210201200	Design and Construction
12	52	102	013	00	125210201300	Operations and Production
12	52	102	014	00	125210201400	Water Schemes' Management
12	52	102	015	00	125210201500	Hydrology

The detailed accounting codes are in Appendix 12 on page 108

### 3.0 Economic Segment

This segment identifies the type (nature or Object) of an account for reporting of financial transactions. It answers the "What" question of every transaction.

The Economic segment consists of revenue, expenditure, and asset and liability classification.

It is an 8-Digit numerical code, with the first digit (Account type) classifying the transactions as follows:

Code	Description
1	Revenue
2	Expenditure
3	Asset
4	Liabilities

The structure of Economic Segment is as follow:

Account Type	Sub Account Type	Accounts Class	Sub Account Class	Line Item	Total Digit
1	1	2	2	2	8
Maps all transaction into Revenue, Expenditure, Assets, and Liabilities (REAL).	Details the Account Type and maps it into the various Financial Statements and provides a summary of all transactions.	Breaks the Sub Account type down into a group of related items and serve as Note to the Financial Statements.	Breaks the Account Class down into more details and serves as another level of Notes to the Financial Statements.	The lowest detail of every transaction or budget item. Used to generate a detailed transaction/budget list.	

### 3.1 Revenue Accounts

The Revenue has been classified into line items and are grouped under five main categories of

- Federation Account Revenue (from FAAC)
- Internally Generated Revenue (IGR).
- Tax Revenue
- Non-tax Revenue
- Capital Receipts.

The revenue accounts in the Chart of accounts are structured into the Sub accounts classes as shown in the table below.

SUBCLASS	SUB_ACCOUNT_CLASS
110101	GOVERNMENT SHARE OF FAAC
110102	GOVERNMENT SHARE OF VAT
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT
12	INDEPENDENT REVENUE
1201	TAX REVENUE
120101	PERSONAL TAXES
120102	COPORATE TAXES
1202	NON TAX REVENUE
120201	LICENCES - GENERAL
120204	FEES - GENERAL
120205	FINES - GENERAL
120206	SALES - GENERAL
120207	EARNINGS -GENERAL
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL
120209	RENT ON LAND & OTHERS - GENERAL
120210	REPAYMENTS - GENERAL
120211	INVESTMENT INCOME
120212	INTEREST EARNED
120213	RE-IMBURSEMENT GENERAL
130101	DOMESTIC AIDS
130102	FOREIGN AIDS
130203	DOMESTIC GRANTS
130204	FOREIGN GRANTS
140202	OTHER CAPITAL RECEIPTS
140401	FOREIGN DEBT FORGIVENESS
140402	DOMESTIC DEBT FORGIVENESS

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SUBCLASS	SUB_ACCOUNT_CLASS
140501	GAIN ON DISPOSAL OF ASSET - PPE
140502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
140503	GAIN ON DISPOSAL OF ASSET-INTANGIBLE
140601	MINORITY INTEREST SHARE OF SURPLUS
140701	EXTRAORDINARY ITEMS
140801	GAIN ON SWAPPED ASSETS-PPE
140802	GAIN ON SWAPPED ASSETS-INVESTMENT PROPERTY
140803	GAIN ON SWAPPED ASSETS-INTANGIBLE
140804	GAIN ON SWAPPED ASSETS-INVENTORY
140901	GAIN ON SWAPPED SERVICES
141001	GAIN ON FOREIGN EXCHANGE
150101	TRANSFER TO FUND RECURRENT EXPENDITURE

These sub account classes are broken down into more detailed line items. For instance Personal Income Tax has been expanded to detailed items as shown in the table below

Economic Code	Description
12010101	PERSONAL TAXES
12010104	STAMP DUTY
12010105	POOL BETTING TAX
12010106	DEVELOPMENTAL TAXES/LEVY
12010107	CAPITAL GAIN TAX
12010108	LIVESTOCK TAX
12010109	OTHER SERVICES TAXES

The detailed accounting codes are in Appendix 13 on page 111



### 3.2 Expenditure

The Expenditure line items are grouped under the following headings:

- Personnel Cost
- Other Recurrent Cost
- Depreciation Charges
- Impairment Charges
- Amortisation Charges
- Bad Debt Charges
- Loss on Disposal of Assets

These are categorised into the following sub accounts groups.

SUBCLASS	SUB_ACCOUNT_CLASS
210101	SALARIES AND WAGES
210201	ALLOWANCES
210202	SOCIAL CONTRIBUTIONS
210301	SOCIAL BENEFITS
220201	TRAVEL& TRANSPORT - GENERAL
220202	UTILITIES - GENERAL
220203	MATERIALS & SUPPLIES - GENERAL
220204	MAINTENANCE SERVICES - GENERAL
220205	TRAINING - GENERAL
220206	OTHER SERVICES - GENERAL
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL
220208	FUEL & LUBRICANTS - GENERAL
220209	FINANCIAL CHARGES - GENERAL
220210	MISCELLANEOUS EXPENSES GENERAL
220401	LOCAL GRANTS AND CONTRIBUTIONS
220402	FOREIGN GRANTS AND CONTRIBUTIONS
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS
220502	SUBSIDY TO PRIVATE COMPANIES
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT
220801	TRANSFERS-PAYMENT TO INDIVIDUALS
220901	LOSS ON FOREIGN EXCHANGE
230501	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)
240101	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL
240102	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL
240103	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL
240104	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL

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SUBCLASS	SUB_ACCOUNT_CLASS
240105	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL
240106	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL
240107	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS
240108	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE
240109	DEPRECIATION CHARGES - SPECIALISED ASSETS
240201	DEPRECIATION CHARGES - INVESTMENT - LAND & BUILDING - GENERAL
250101	AMORTIZATION CHARGES - INTANGIBLE ASSETS
260101	IMPAIRMENT CHARGES - LAND & BUILDINGS -GENERAL
260102	IMPAIRMENT CHARGES - INFRASTRUCTURE - GENERAL
260103	IMPAIRMENT CHARGES - PLANT & MACHINERY - GENERAL
260104	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT - GENERAL
260105	IMPAIRMENT CHARGES - OFFICE EQUIPMENT - GENERAL
260106	IMPAIRMENT CHARGES - FURNITURE & FITTINGS - GENERAL
260107	IMPAIRMENT CHARGES - SERVICE CONCESSION ASSETS
260108	IMPAIRMENT CHARGES - LEASED ASSETS - FINANCIAL LEASE
260109	DEPRECIATION CHARGES - SPECIALISED ASSETS
260110	DEPRECIATION CHARGES - INVESTMENT PROPERTY
260201	IMPAIRMENT CHARGES - INVESTMENT - LAND & BUILDING - GENERAL
260301	IMPAIRMENT CHARGES - INTANGIBLE ASSETS
27	IMPAIRMENT CHARGES - INTANGIBLE ASSETS
270101	FOREIGN BAD DEBTS CHARGES
270102	DOMESTIC BAD DEBTS CHARGES
280101	LOSS ON DISPOSAL OF ASSET - PPE
280102	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
280103	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
280104	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
280105	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY

These sub account classes are broken down into more detailed line items. For instance, **Social Contributions** has been expanded to detailed items as shown in the table below

Economic Code	Description
21020201	NHIS CONTRIBUTION
21020202	CONTRIBUTORY PENSION
21020203	GROUP LIFE INSURANCE
21020204	EMPLOYEES COMPENSATION FUND
21020205	HOUSING FUND CONTRIBUTION

The detailed accounting codes are in Appendix 14 on page 118

### 3.3 Assets

Assets are something valuable that an entity owns, benefits from, or has use of, in generating revenue. In other words they are valuables that an entity has acquired or purchased, and that has money value (its cost, book value, market value, or residual value)

Assets shown on Entities Balance Sheet are usually classified according to the ease with which they can be converted into cash. This is the Current and Non-current

These are categorised into the following sub accounts groups.

SUBCLASS	SUB_ACCOUNT_CLASS
310101	CONSOLIDATED REVENUE FUND
310103	CONTIGENCY FUND
310201	CASH AND BANK BALANCES HELD BY MDAs/SUB-TREASURIES
310401	INTERNAL CASH TRANSFER - GENERAL
310501	INVENTORIES
310502	WORK-IN-PROGRESS
310601	PERSONAL ADVANCES
310602	ADMINISTRATIVE ADVANCES
310801	PREPAYMENT- GENERAL
310901	LOCAL INVESTMENTS
310902	FOREIGN INVESTMENTS
311001	LOCAL LOANS
311002	FOREIGN LOANS
320101	LAND & BUILDING - GENERAL
320102	INFRASTRUCTURE - GENERAL

SUBCLASS	SUB_ACCOUNT_CLASS
320103	PLANT & MACHINERY - GENERAL
320104	FIXED ASSETS - GENERAL
320105	OFFICE EQUIPMENT - GENERAL
320106	FURNITURE & FITTINGS - GENERAL
320107	SERVICE CONCESSION ASSETS (PPP)-GENERAL
320108	LEASED ASSETS-FINANCE LEASE
320109	SPECIALISED ASSETS-GENERAL
320110	ASSETS-UNDER-CONSTRUCTION
320201	INTANGIBLE ASSETS

These sub account classes are broken down into more detailed line items. For instance, **Local Investments** has been expanded to detailed items as shown in the table below

Economic Code	Description
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES
31090102	LOCAL INVESTMENTS: NON QUOTED COMPANIES
31090103	INVESTMENT IN NIGERIAN TREASURY BILLS (NTBs)
31090104	INVESTMENT IN TREASURY BILLS OF OTHER GOVERNMENTS
31090105	INVESTMENT IN TREASURY BONDS
31090106	INVESTMENT IN DERIVIATIVES
31090107	INVESTMENT IN PUBLIC CORPORATIONS

The detailed accounting codes are in Appendix 15 on page 129

### 3.4 Liabilities

Liabilities are debts or obligations that an Entity must pay. These are items that are recorded on an entity's Statement of Assets and Liabilities or Balance Sheet

Liabilities of an Entity are divided into the following categories:

- CONTRACT RETENTION FEES
- DOMESTIC LOAN STOCK
- UNREMITTED TAXES
- ACCRUED EXPENSES
- DEFFERED INCOME
- CURRENT PORTION OF LONG-TERM BORROWINGS
- LONG-TERM PROVISIONS
- LONG-TERM BORROWINGS
- RESERVES
- ACCUMMULATED SURPLUS/(DEFICIT)
- ACCUMULATED PROVISIONS FOR DEPRECIATION-BUILDINGS-GENERAL
- ACCUMULATED PROVISION FOR DEPRECIATION-INVESTMENT PROPERTY-LAND& BUILDING-GENERAL
- ACCUMULATED PROVISION FOR AMORTIZATION
- ACCUMULATED PROV. FOR IMPAIRMENT - LAND & BUILDINGS –GENERAL
- ACCUMULATED PROV. FOR IMPAIRMENT - INVESTMENT - LAND & BUILDING – GENERAL
- ACCUMULATED PROVISION FOR IMPAIRMENT-INTANGIBLE
- PROVISION FOR FOREIGN DEBTS

These are categorised into the following sub accounts groups.

SUBCLASS	SUB_ACCOUNT_CLASS
410101	CONTRACT RETENTION FEES
410201	DOMESTIC LOAN STOCK
410301	UNREMITTED TAXES
410302	OTHER UNREMITTED DEDUCTIONS
410401	ACCRUED EXPENSES
410501	DEFFERED INCOME
410601	CURRENT PORTION OF LONG-TERM BORROWINGS
420201	LONG-TERM PROVISIONS
420301	LONG-TERM BORROWINGS
430101	RESERVES
430201	ACCUMMULATED SURPLUS/(DEFICIT)
440101	ACCUMULATED PROVISIONS FOR DEPRECIATION-BUILDINGS-GENERAL

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SUBCLASS	SUB_ACCOUNT_CLASS
440102	ACCUMULATED PROVISION FOR DEPRECIATION-INFRASTRUCTURE-GENERAL
440103	ACCUMULATED PROVISION FOR DEPRECIATION-PLANT & MACHINERY-GENERAL
440104	ACCUMULATED PROVISION FOR DEPRECIATION-TRANSPORTATION EQUIPMENT - GENERAL
440105	ACCUMULATED PROVISION FOR DEPRECIATION-OFFICE EQUIPMENT - GENERAL
440106	ACCUMULATED PROVISION FOR DEPRECIATION-FURNITURE & FITTINGS - GENERAL
440107	ACCUMULATED PROVISION FOR-SERVICE CONCESSION ASSETS
440108	ACCUMULATED PROVISION FOR LEASED ASSETS-FINANCE LEASE
440109	ACCUMULATED PROVISION FOR SPECIALISED ASSETS-GENERAL
440110	ACCUMULATED PROVISION FOR DEPRECIATION-ASSETS UNDER CONSTRUCTION
440201	ACCUMULATED PROVISION FOR DEPRECIATION-INVESTMENT PROPERTY-LAND& BUILDING-GENERAL
440301	ACCUMULATED PROVISION FOR AMORTIZATION
440401	ACCUMULATED PROV. FOR IMPAIRMENT - LAND & BUILDINGS -GENERAL
440402	ACCUMULATED PROV. FOR IMPAIRMENT - INFRASTRUCTURE - GENERAL
440403	ACCUMULATED PROV. FOR IMPAIRMENT - PLANT & MACHINERY - GENERAL
440404	ACCUMULATED PROV. FOR IMPAIRMENT - TRANSPORTATION EQUIPMENT - GENERAL
440405	ACCUMULATED PROV. FOR IMPAIRMENT - OFFICE EQUIPMENT - GENERAL
440406	ACCUMULATED PROV. FOR IMPAIRMENT - FURNITURE & FITTINGS - GENERAL
440501	ACCUMULATED PROV. FOR IMPAIRMENT - INVESTMENT - LAND & BUILDING - GENERAL
440601	ACCUMULATED PROVISION FOR IMPAIRMENT-INTANGIBLE
440701	PROVISION FOR FOREIGN DEBTS

These sub account classes are broken down into more detailed line items. For instance, **Domestic Loan Stock** has been expanded to detailed items as shown in the table below

Economic Code	Description
41020101	SHORT TERM BORROWINGS
41020102	NIGERIA TRASURY BILLS (NTBs)
41020103	TREASURY BONDS
41020104	TREASURY CERTIFICATES

The detailed accounting codes are in Appendix 16 on page 135

## 4.0 Functional Segment

Functional classification categorises expenditure according to the purposes and objectives for which they are intended.

Functional Classification or Classification of Functions of Government (COFOG) is defined as a detailed classification of the functions, or socio-economic objectives, that general government units aim to achieve through various kinds of outlays.

A functional classification organises government activities according to their broad objectives or purposes (for example, education, social security, housing etc.)

A functional classification is especially useful in analysing the allocation of resources among sectors

Functions and sub functions are either assigned at the point of planning and budgeting for every transaction or at initial set up

The functional Segment is made up of 5 digits as in the table below:

Part	Code-digit	Description
Main Functions or Division	3	Represents broad objectives of Government e.g. General Public services, Health, Social Protection etc
Function or Groups	1	Details the means by which the broad objectives are achieved e.g. Public Health Services, Secondary school Education, Tertiary Education etc.
Secondary Function or Class	1	Details the means by which the functions or Groups are achieved e.g. Junior Secondary Education, Senior Secondary Education etc.

Functional Segment of the State Chart of Accounts is categorised into Nine (9) main functions of the Government as shown in table below:

Main Functions code	Description
701	General Public Services
703	Public Order and Safety
704	Economic Affairs
705	Environmental Protection
706	Housing and Community Amenities
707	Health
708	Recreation, Culture And Religion
709	Education
710	Social Protection

These main functions are broken down into more detailed sub functions. For instance, **Education function** is expanded to sub-functions as detailed in the table:

MAIN_FUNC TION	GROUP	CODE	DESCRIPTION
EDUCATION	PRE-PRIMARY AND PRIMARY EDUCATION	70911	PRE-PRIMARY EDUCATION
EDUCATION	PRE-PRIMARY AND PRIMARY EDUCATION	70912	PRIMARY EDUCATION
EDUCATION	SECONDARY EDUCATION	70921	LOWER SECONDARY EDUCATION
EDUCATION	SECONDARY EDUCATION	70922	UPPER-SECONDARY EDUCATION
EDUCATION	POSTSECONDARY NONTERTIARY EDUCATION	70930	POST-SECONDARY NON-TERTIARY EDUCATION
EDUCATION	TERTIARY EDUCATION	70941	FIRST STAGE OF TERTIARY EDUCATION
EDUCATION	TERTIARY EDUCATION	70942	SECOND STAGE OF TERTIARY EDUCATION
EDUCATION	EDUCATION NOT DEFINABLE BY LEVEL	70950	EDUCATION NOT DEFINABLE BY LEVEL
EDUCATION	SUBSIDIARY SERVICES TO EDUCATION	70960	SUBSIDIARY SERVICES TO EDUCATION
EDUCATION	R & D EDUCATION	70970	R & D EDUCATION
EDUCATION	EDUCATION N.E.C.	70980	EDUCATION N.E.C

The detailed accounting codes are in Appendix 17 on page 142



## 5.0 Programme Segment

The programme segment provides the basis for recording transactions associated with a specific policy, program or sub-program that is operating under an organizational unit.

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

The Programme Segment has a total of 14 digits as shown in the table

**Table: Structure of the Programme Segment**

S/No.	Part	Digit	Description
1	Policy	2	<b>Policy</b> is a deliberate plan of action to guide decisions and achieve rational outcomes. e.g Education policy
2	Programme	2	<b>Programme</b> may be defined as a long-term outline of a government function that is designed to meet specific policy objectives of the government. e.g Poverty alleviation
3	Project	6	<b>Projects</b> - Programmes are further broken down into projects. Budgeting and Accounting are carried out along project lines. e.g. Development of Farm settlement.
4	Objective	2	<b>Objectives</b> represent the specific result desired within a fixed period of time e.g. Increase in farm production
5	Activity	2	Planned set of interrelated tasks to be executed over a fixed period and within certain cost and other limitations e.g. Purchase of Fertiliser
	<b>Total</b>	<b>14</b>	

The Programme segment of the State Chart of Account (COA) has defined and assigned codes to specific policies, programmes and objectives as shown in tables A, B and C below.

**Table A: Policies**

POLICYCODE	POLICY
01	Banishment of Poverty
02	Banishment of Hunger
03	Banishment of Unemployment
04	Restoration of Healthy Living
05	Promotion of Functional Education
06	Enhancement of Communal Peace and Progrss

**Table B: Programmes**

PROGCODE	PROGRAMME
0103	Poverty Alleviation
0114	Power Generation and Distribution (General)
0115	Transportation (General)
0201	Economic Empowerment Through Agriculture (General)
0307	Gender (General)
0308	Youth Development (General)
0312	Private Sector Growth and Development (General)
0313	Reform of Government and Governance (General)
0404	Improvement to Human Health (General)
0409	Environmental Improvement
0410	Water Resources (General)
0505	Enhancing Quality Education (General)
0511	Information and Communication Technology (General)
0602	Societal Re-orientation (General)
0606	Housing and Urban Development (General)

**Table C: Objectives**

OBJECTIVE-code	OBJECTIVE
010300000101	Creation of Job Opportunities
010300000201	Improvement of Social Services
011400000101	Increase Access to Electricity Supply
011500000101	Improve Road network
020100000101	Increase in Farm Production
020100000201	Increase the volume of credit facility to farmers.
020100000301	Increase in Farm Export
030700000101	Increasing Women Participation in Development
030800000101	Reduce Youth Unemployment
030800000201	Reduce Youth Delinquency
031200000101	Increase the Role of Private Sector in Economic Development
031300000101	Improve Accountability, Transparency and Service Delivery
040400000101	Reduction in Maternal and Infant Mortality rate
040400000201	Reduction of Prevalence of HIV & AIDS
040400000301	Reduction in Prevalence of Diseases
040900000101	Reduce Environmental Degredation
041000000101	increase in Supply of safe drinking water
050500000101	Improvement in Literacy level
050500000201	Improving Quality of Graduate
050500000301	Improve Girl Child Education Enrolment
051100000101	Increase Access to ICT
060200000101	Improvement in General Behaviour
060200000201	Improvement of Basic Education
060600000101	Increasing Affordable Housing

These Policies, Programmes and Objectives are broken down into more detailed activities. For instance, **Banishment of Poverty Policy** is expanded to activities as detailed in the table below:

<b>Policy: Banishment of Poverty (Code - 01)</b>			
Programme: Poverty Alleviation (Code =03)			
PROJECT	OBJECTIVE	ACTIVITY	Code
Small and Medium Scale Enterprises	Creation of Job Opportunities	Provision of Micro Credit facilities	01030000010101
Small and Medium Scale Enterprises	Creation of Job Opportunities	Empowering of Relevant Poverty Alleviation Agencies	01030000010102
Small and Medium Scale Enterprises	Creation of Job Opportunities	Vocational Training	01030000010103
Access to Social Infrastructures	Improvement of Social Services	Provision of Safe Drinking Water	01030000020101
Access to Social Infrastructures	Improvement of Social Services	Provision of Health cares Sanitation	01030000020102
Access to Social Infrastructures	Improvement of Social Services	Provision of Affordable Housing	01030000020103
Access to Social Infrastructures	Improvement of Social Services	Provision of Basic Education	01030000020104
Access to Social Infrastructures	Improvement of Social Services	Provision of Stable Electricity supply	01030000020105

These codes are broken down to detailed activities in Appendix 18 on page 148.

## 6.0 Fund Segment

Fund can be defined as a fiscal and accounting entity with a self-balancing set of accounts to record cash and other resources, together with related liabilities and balances.

The Fund Segment provides a means to track the type as well as source of funding for expenditures. Expenditures are assigned against the appropriate funding code.

The Fund Segment addresses the "Financed by" element of a transaction.

Fund refers to the various pools of resources for financing government activities.

The Fund Segment will fast track the implementation of IPSAS particularly with respect to the full disclosure of government revenue including external assistance.

Fund Segment is made up of three dimensions of 5 Digits as shown in the table:

Part	Digit	Description
Main Fund	2	A list of the broad categories of Funds available for financing government activities e.g. CRF, Aid & Grants, etc.
Sub-Funds	1	A more detailed list of the Main Funds e.g. Main Envelope (Budget), Multi-Lateral Aid & Grants, etc.
Fund Sources	2	Third level breakdown of the Fund segment detailing the various Funds mapped into Sub Funds e.g. Pension & Gratuities, Service Wide Vote, ECOWAS Fund, European Development Bank, IDA-African Facility etc.
Total	5	

The types of funds in the -State are listed in the table below.

Main-CODE	MAIN_FUNDS
01	FEDERATION ACCOUNT
02	CONSOLIDATED REVENUE FUND
03	CAPITAL DEVELOPMENT FUND
04	CONTINGENCY FUND
05	DEBT RELIEF GAINS
06	SPECIAL AND TRUST FUNDS
07	OTHER PUBIC FUNDS
08	AIDS AND GRANTS
09	LOANS/DEBTS
10	RETAINED INDEPENDENT REVENUE

The main funds in the State, which are included in the Fund segment, are listed in the table.

SUB_CODE	SUB_FUNDS
011	FAAC DIRECT ALLOCATION
021	MAIN ENVELOP(Budget)
022	Consolidated Revenue Funds (CRF) CHARGES
031	CDF MAIN
041	CONTINGENCY FUND MAIN
051	DEBT RELIEF FUND MAIN
061	SPECIAL AND TRUST FUNDS
071	OTHER PUBLIC FUNDS
081	MULTILATERAL AIDS AND GRANTS
082	BILATERAL AIDS AND GRANTS
083	LOCAL AIDS AND GRANTS
091	MULTILATERAL LOANS/DEBTS
092	BILATERAL LOANS/DEBTS
101	RETAINED INDEPENDENT REVENUE

These Funds are broken down into more detailed sources of funding. For instance, **Consolidated Revenue Fund** is expanded to sources of funding as detailed in the table below:

MAIN_FUNDS	SUB_FUNDS	Main-FundCode	SUB_FundsCODE	SourceCode	CODE	DESCRIPTION
CONSOLIDATED REVENUE FUND	CRF CHARGES	02	2	01	02201	PENSION AND GRATUITIES
CONSOLIDATED REVENUE FUND	CRF CHARGES	02	2	02	02202	SERVICE WIDE VOTE
CONSOLIDATED REVENUE FUND	CRF CHARGES	02	2	03	02203	CAPITAL SUPPLEMENTATION
CONSOLIDATED REVENUE FUND	CRF CHARGES	02	2	04	02204	OTHER CRF CHARGES

These Fund codes are broken down to detailed are in Appendix 19 on page 156

## 7.0 Geographic Code Segment

The *Geographic Code Segment* addresses the "Where (Location or/station) element of every transaction. It is for location or physical existence of transaction so that the analysis of government budget and expenditure along the various Senatorial districts and Local Government Councils in the state can be done.

The use of *Geo Codes* will make it easier for agencies with oversight function like monitoring and evaluation (M&E) mandates to locate projects across the state.

### Structure of Geographic Code Segment

Part	Digit	Description
Zones	1	The Southwest code in the National Chart of Accounts (NCOA) is 6.
States	2	Osun State code is 29 in the NCOA
Senatorial Zones	1	Osun Central (1), Osun East (2) and Osun West (3).
LGA	2	Code allocated to the 30 LGAs in the state.
Wards	2	All the wards in the LGAs
Total	8	

The detailed *Geo codes* are in Appendix 20 on page 160



**Appendix 1:**  
**DETAILED CHART OF ACCOUNTS**  
**Administrative Segment**

**Appendix 1: Administrative Segment: Governance and Administration Sector Codes**

<b>Administrative Segment: Governance and Administration Sector Codes</b>						
SEC TO R	OR G	SUB _OR G	SUB_ SUB_ ORG	SUB_ SUB_ _SUB_ OR G	Entity-Code	DESCRIPTION_MDAS
01	11				0111	OFFICE OF THE GOVERNOR
01	11	001	001	00	011100100100	Governor's Office
01	11	001	002	00	011100100200	Office of the Deputy Governor
01	11	001	003	00	011100100300	Bureau of Social Services
01	11	001	004	00	011100100400	Osun Job Centre
01	11	001	005	00	011100100500	UNDP
01	11	001	006	00	011100100600	State of Osun Bee Keeping Project
01	11	001	007	00	011100100700	Bureau of Communication and Strategy
01	11	001	008	00	011100100800	Department of Social and Grassroots Mobilization & Guidance (DSMG)
01	11	001	009	00	011100100900	Office of Policy Coordination
01	11	003	001	00	011100300100	Policy Implementation Committee & Boundary Adjustment Commission
01	11	003	001	00	011100300100	Policy Implementation
01	11	003	002	00	011100300200	Boundary Adjustment Commission
01	11	005	001	00	011100500100	Sustainable Development Goals (SDGs)
01	11	005	002	00	011100500200	Office of the Special Adviser
01	11	005	003	00	011100500300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	11	005	004	00	011100500400	Internal Audit
01	11	005	005	00	011100500500	Department of Administration and Supplies
01	11	005	006	00	011100500600	Department of Finance and Accounts
01	11	005	007	00	011100500700	Department of Planning, Research and Statistics
01	11	007	001	00	011100700100	Office of Economic Development & Partnership
01	11	007	002	00	011100700200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	11	007	003	00	011100700300	Internal Audit
01	11	007	004	00	011100700400	Department of Administration and Supplies

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Governance and Administration Sector Codes</b>						
SEC TO R	OR G	SUB_OR G	SUB_OR G	SUB_SUB_OR G	Entity-Code	DESCRIPTION_MDAS
01	11	007	005	00	011100700500	Department of Finance and Accounts
01	11	007	006	00	011100700600	Department of Planning, Research and Statistics
01	11	007	007	00	011100700700	Investment Promotion & Public Private Partnership Unit
01	11	007	008	00	011100700800	Development Corporation
01	11	008	001	00	011100800100	Office of Enterprise and Wealth Creation
01	11	008	002	00	011100800200	Office of the Special Adviser
01	11	008	003	00	011100800300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	11	008	004	00	011100800400	Internal Audit
01	11	008	005	00	011100800500	Department of Administration and Supplies
01	11	008	006	00	011100800600	Department of Finance and Accounts
01	11	008	007	00	011100800700	Department of Planning, Research and Statistics
01	11	008	008	00	011100800800	Department of Enterprise and Wealth Creation
01	11	009	001	00	011100900100	Osun State Emergency Management Agency
01	11	009	002	00	011100900200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	11	009	003	00	011100900300	Internal Audit
01	11	009	004	00	011100900400	Department of Administration and Supplies
01	11	009	005	00	011100900500	Department of Finance and Accounts
01	11	009	006	00	011100900600	Department of Planning, Research and Statistics
01	11	009	007	00	011100900700	Information & Public Management Unit
01	11	009	008	00	011100900800	Operation Department
01	11	010	001	00	011101000100	Public Procurement Agency
01	11	010	002	00	011101000200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	11	010	003	00	011101000300	Internal Audit
01	11	010	004	00	011101000400	Department of Administration and Supplies
01	11	010	005	00	011101000500	Department of Finance and Accounts
01	11	010	006	00	011101000600	Department of Planning, Research and Statistics
01	11	013	001	00	011101300100	Office of the Secretary to the State

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Governance and Administration Sector Codes</b>						
SEC TO R	OR G	SUB_OR G	SUB_OR G	SUB_SUB_OR G	Entity-Code	DESCRIPTION_MDAS
						Government
01	11	017	001	00	011101700100	Ministry of Cabinet Matters
01	11	017	002	00	011101700200	Office of the Honourable Commissioner / Chairman
01	11	017	003	00	011101700300	Office of the Permanent Secretary / Executive Secretary / General Manager
01	11	017	004	00	011101700400	Internal Audit
01	11	017	005	00	011101700500	Department of Administration and Supplies
01	11	017	006	00	011101700600	Department of Finance and Accounts
01	11	017	007	00	011101700700	Department of Planning, Research and Statistics
01	11	018	001	00	011101800100	Bureau of General Services
01	11	018	002	00	011101800200	Office of the Permanent Secretary / Executive Secretary / General Manager
01	11	018	003	00	011101800300	Internal Audit
01	11	018	004	00	011101800400	Department of Administration and Supplies
01	11	018	005	00	011101800500	Department of Finance and Accounts
01	11	018	006	00	011101800600	Department of Planning, Research and Statistics
01	11	018	007	00	011101800700	Establishment Matters
01	11	019	001	00	011101900100	Ministry of Special Duties
01	11	019	002	00	011101900200	Office of the Honourable Commissioner / Chairman
01	11	019	003	00	011101900300	Office of the Special Adviser
01	11	019	004	00	011101900400	Office of the Permanent Secretary / Executive Secretary / General Manager
01	11	019	005	00	011101900500	Internal Audit
01	11	019	006	00	011101900600	Department of Administration and Supplies
01	11	019	007	00	011101900700	Department of Finance and Accounts
01	11	019	008	00	011101900800	Department of Planning, Research and Statistics
01	11	020	001	00	011102000100	Office of the Wife of the Governor
01	11	021	001	00	011102100100	Liaison Office
01	11	021	002	00	011102100200	Liaison Office Abuja (Administration Dept)
01	11	021	003	00	011102100300	Liaison Office Lagos
01	11	033	001	00	011103300100	O'SACA
01	11	033	002	00	011103300200	Office of the Permanent Secretary / Executive Secretary / General Manager
01	11	033	003	00	011103300300	Internal Audit

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Governance and Administration Sector Codes</b>						
SEC TO R	OR G	SUB_OR G	SUB_OR G	SUB_SUB_OR G	Entity-Code	DESCRIPTION_MDAS
01	11	033	004	00	011103300400	Department of Administration and Supplies / Project Manager
01	11	033	005	00	011103300500	Department of Finance and Accounts
01	11	033	006	00	011103300600	Finance & Resources Mobilization
01	11	033	007	00	011103300700	Human Resources & General
01	11	035	001	00	011103500100	BUREAU OF PUBLIC SERVICE PENSION
01	11	035	002	00	011103500200	Office of the Permanent Secretary / Executive Secretary / General Manager
01	11	035	003	00	011103500300	Internal Audit
01	11	035	004	00	011103500400	Department of Administration and Supplies
01	11	035	005	00	011103500500	Department of Finance and Accounts
01	11	035	006	00	011103500600	Department of Planning, Research and Statistics
01	11	035	007	00	011103500700	Pension Administration
01	11	037	001	00	011103700100	Pilgrim Welfare Board - Muslim Wing
01	11	038	001	00	011103800100	Pilgrim Welfare Board - Christian Wing
01	11	101	001	00	011110100100	Office of Special Project
01	11	101	002	00	011110100200	Office of the Special Adviser
01	11	101	003	00	011110100300	Office of the Permanent Secretary / Executive Secretary / General Manager
01	11	101	004	00	011110100400	Internal Audit
01	11	101	005	00	011110100500	Department of Administration and Supplies
01	11	101	006	00	011110100600	Department of Finance and Accounts
01	11	101	007	00	011110100700	Department of Planning, Research and Statistics
01	11	101	008	00	011110100800	Infrastructure Department
01	11	101	009	00	011110100900	Building Project Department
01	11	101	010	00	011110101000	Mechanical/Electrical Department
01	11	105	001	00	011110500100	Office of the Chief of Staff
01	11	105	002	00	011110500200	Office of the Deputy Chief of Staff
01	11	113	001	00	011111300100	Bureau of Government House & Protocol
01	11	113	002	00	011111300200	Office of the Permanent Secretary / Executive Secretary / General Manager
01	11	113	003	00	011111300300	Internal Audit
01	11	113	004	00	011111300400	Department of Administration and Supplies
01	11	113	005	00	011111300500	Department of Finance and Accounts
01	11	113	006	00	011111300600	Department of Planning, Research and Statistics
01	11	113	007	00	011111300700	Protocol Department

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Governance and Administration Sector Codes</b>						
SEC TO R	OR G	SUB_OR G	SUB_OR G	SUB_SUB_OR G	Entity-Code	DESCRIPTION_MDAS
01	11	113	008	00	011111300800	Catering Service Unit
01	11	113	009	00	011111300900	Security Department
01	11	132	001	00	011113200100	Ministry of Federal Matters and Liason Office
01	11	132	002	00	011113200200	Office of the Honourable Commissioner / Chairman
01	11	132	003	00	011113200300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	11	132	004	00	011113200400	Internal Audit
01	11	132	005	00	011113200500	Department of Administration and Supplies
01	11	132	006	00	011113200600	Department of Finance and Accounts
01	11	132	007	00	011113200700	Department of Planning, Research and Statistics
<b>01</b>	<b>12</b>				<b>0112</b>	<b>OSUN STATE HOUSE OF ASSEMBLY</b>
01	12	003	001	00	011200300100	OSUN STATE HOUSE OF ASSEMBLY
01	12	003	002	00	011200300200	Office of the Speaker
01	12	003	003	00	011200300300	Office of the Deputy Speaker
01	12	003	004	00	011200300400	Office of the Honourable Members
01	12	003	005	00	011200300500	Clerk of the House / Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	12	003	006	00	011200300600	Internal Audit
01	12	003	007	00	011200300700	Department of Administration and Supplies
01	12	003	008	00	011200300800	Department of Finance and Accounts
01	12	003	009	00	011200300900	Department of Planning, Research and Statistics
01	12	003	010	00	011200301000	Legal
01	12	003	011	00	011200301100	Legislative Management
01	12	003	012	00	011200301200	Technical
01	12	003	013	00	011200301300	Publications
01	12	004	001	00	011200400100	OSUN STATE HOUSE OF ASSEMBLY SERVICE COMMISSION
01	12	004	002	00	011200400200	Office of the Honourable Commissioner / Chairman
01	12	004	003	00	011200400300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	12	004	004	00	011200400400	Internal Audit

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Governance and Administration Sector Codes</b>						
SEC TO R	OR G	SUB_OR G	SUB_OR G	SUB_SUB_OR G	Entity-Code	DESCRIPTION_MDAS
01	12	004	005	00	011200400500	Department of Administration and Supplies
01	12	004	006	00	011200400600	Department of Finance and Accounts
01	12	004	007	00	011200400700	Department of Planning, Research and Statistics
01	12	004	008	00	011200400800	Office of the Commissioners
01	12	004	009	00	011200400900	Appointment, Promotion & Discipline
01	12	008	001	00	011200800100	Office of Legislative Liason
01	12	008	002	00	011200800200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	12	008	003	00	011200800300	Internal Audit
01	12	008	004	00	011200800400	Department of Administration and Supplies
01	12	008	005	00	011200800500	Department of Finance and Accounts
01	12	008	006	00	011200800600	Department of Planning, Research and Statistics
<b>01</b>	<b>20</b>				<b>0120</b>	<b>MINISTRY OF FINANCE</b>
01	20	001	001	00	012000100100	MINISTRY OF FINANCE
01	20	001	002	00	012000100200	Office of the Honourable Commissioner / Chairman
01	20	001	003	00	012000100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	20	001	004	00	012000100400	Internal Audit
01	20	001	005	00	012000100500	Department of Administration and Supplies
01	20	001	006	00	012000100600	Department of Finance and Accounts
01	20	001	007	00	012000100700	Department of Planning, Research and Statistics
01	20	001	008	00	012000100800	Central Internal Audit
01	20	001	009	00	012000100900	Fiscal Policy Matters
01	20	002	001	00	012000200100	DEBT MANAGEMENT OFFICE
01	20	002	002	00	012000200200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	20	002	003	00	012000200300	Internal Audit
01	20	002	004	00	012000200400	Department of Administration and Supplies
01	20	002	005	00	012000200500	Department of Finance and Accounts
01	20	002	006	00	012000200600	Department of Planning, Research and Statistics

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Governance and Administration Sector Codes</b>						
SEC TO R	OR G	SUB_OR G	SUB_OR G	SUB_SUB_OR G	Entity-Code	DESCRIPTION_MDAS
01	20	002	007	00	012000200700	External Loan
01	20	002	008	00	012000200800	Internal Loan
01	20	002	009	00	012000200900	Loan Reconciliation
01	20	007	001	00	012000700100	OFFICE OF THE ACCOUNTANT - GENERAL
01	20	007	002	00	012000700200	Office of the Permanent Secretary / Accountant-General
01	20	007	003	00	012000700300	Internal Audit
01	20	007	004	00	012000700400	Department of Administration and Supplies
01	20	007	005	00	012000700500	Department of Finance and Accounts
01	20	007	006	00	012000700600	Final Accounts
01	20	007	006	01	012000700601	Payroll Unit
01	20	007	006	02	012000700602	Vehicle Loan Unit
01	20	007	007	00	012000700700	Inspectorate & Management Services
01	20	007	008	00	012000700800	Treasury & Pension Services
01	20	007	008	01	012000700801	Treasury Cash Office-Apomu
01	20	007	008	02	012000700802	Treasury Cash Office-Awo
01	20	007	008	03	012000700803	Treasury Cash Office-Ede
01	20	007	008	04	012000700804	Treasury Cash Office-Ejigbo
01	20	007	008	05	012000700805	Treasury Cash Office-Gbongan
01	20	007	008	06	012000700806	Treasury Cash Office-Ibokun
01	20	007	008	07	012000700807	Treasury Cash Office-Ifetedo
01	20	007	008	08	012000700808	Treasury Cash Office-Ijebu-Jesa
01	20	007	008	09	012000700809	Treasury Cash Office-Ikire
01	20	007	008	10	012000700810	Treasury Cash Office-Ikirun
01	20	007	008	11	012000700811	Treasury Cash Office-Ila Orangun
01	20	007	008	12	012000700812	Treasury Cash Office-Eleyele Ife
01	20	007	008	13	012000700813	Treasury Cash Office-Ile Ogbo
01	20	007	008	14	012000700814	Treasury Cash Office-Ereja Square
01	20	007	008	15	012000700815	Treasury Cash Office-Ilobu
01	20	007	008	16	012000700816	Treasury Cash Office-Ipetu-Ijesa
01	20	007	008	17	012000700817	Treasury Cash Office-Ipetumodu
01	20	007	008	18	012000700818	Treasury Cash Office-Iragbiji
01	20	007	008	19	012000700819	Treasury Cash Office-Imo Ilesa
01	20	007	008	20	012000700820	Treasury Cash Office-Iwo
01	20	007	008	21	012000700821	Treasury Cash Office-Moore Ife
01	20	007	008	22	012000700822	Treasury Cash Office-Oke-Ila
01	20	007	008	23	012000700823	Treasury Cash Office-Okuku
01	20	007	008	24	012000700824	Treasury Cash Office-Olorunda
01	20	007	008	25	012000700825	Treasury Cash Office-Osogbo



**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Governance and Administration Sector Codes</b>						
SEC TO R	OR G	SUB_OR G	SUB_OR G	SUB_SUB_OR G	Entity-Code	DESCRIPTION_MDAS
01	20	007	008	26	012000700826	Treasury Cash Office-Osu
01	20	007	008	27	012000700827	Treasury Cash Office-Otan Ayegbaju
01	20	007	008	28	012000700828	Treasury Cash Office-Iperindo
01	20	007	008	29	012000700829	Treasury Cash Office-Modakeke Ife
01	20	007	008	30	012000700830	Treasury Cash Office-Ifon Osun
01	20	008	001	00	012000800100	OSUN STATE INTERNAL REVENUE SERVICE
01	20	008	002	00	012000800200	Office of the Honourable Commissioner / Chairman
01	20	008	003	00	012000800300	Internal Audit
01	20	008	004	00	012000800400	Department of Administration and Supplies
01	20	008	005	00	012000800500	Department of Finance and Accounts
01	20	008	006	00	012000800600	Department of Planning, Research and Statistics
01	20	008	007	00	012000800700	Audit & Informal Sector
01	20	008	008	00	012000800800	Income Taxes
01	20	008	009	00	012000800900	Betting Business Commission (Other Taxes)
01	20	008	010	00	012000801000	Boundary Adjustment (Other Taxes)
01	20	008	011	00	012000801100	Stamp Duties (Other Taxes)
01	20	008	012	00	012000801200	Tax Districts
01	20	008	012	01	012000801201	Olorunda Tax District
01	20	008	012	02	012000801202	Oja-Oba Tax District
01	20	008	012	03	012000801203	Ilobu Tax District
01	20	008	012	04	012000801204	Ifon Tax District
01	20	008	012	05	012000801205	Ilesa East Tax District
01	20	008	012	06	012000801206	Ilesa West Tax District
01	20	008	012	07	012000801207	Ibokun Tax District
01	20	008	012	08	012000801208	Osu Tax District
01	20	008	012	09	012000801209	Iperindo Tax District
01	20	008	012	10	012000801210	Ijebu-Jesa Tax District
01	20	008	012	11	012000801211	Ipetu-Ijesa Tax District
01	20	008	012	12	012000801212	Ife Central Tax District
01	20	008	012	13	012000801213	Ife East Tax District
01	20	008	012	14	012000801214	Modakeke Tax District
01	20	008	012	15	012000801215	Ifetedo Tax District
01	20	008	012	16	012000801216	Ipetumodu Tax District
01	20	008	012	17	012000801217	Iwo Tax District
01	20	008	012	18	012000801218	Bode-Osi Tax District
01	20	008	012	19	012000801219	Ile-Ogbo Tax District
01	20	008	012	20	012000801220	Ikire Tax District

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Governance and Administration Sector Codes</b>						
SEC TO R	OR G	SUB_OR G	SUB_OR G	SUB_SUB_OR G	Entity-Code	DESCRIPTION_MDAS
01	20	008	012	21	012000801221	Apomu Tax District
01	20	008	012	22	012000801222	Gbongan Tax District
01	20	008	012	23	012000801223	Ikirun Tax District
01	20	008	012	24	012000801224	Iragbiji Tax District
01	20	008	012	25	012000801225	Ila Orangun Tax District
01	20	008	012	26	012000801226	Oke-Ila Tax District
01	20	008	012	27	012000801227	Okuku Tax District
01	20	008	012	28	012000801228	Otan Ayegbaju Tax District
01	20	008	012	29	012000801229	Ede North Tax District
01	20	008	012	30	012000801230	Awo Tax District
01	20	008	012	31	012000801231	Ede South Tax District
01	20	008	012	32	012000801232	Ejigbo Tax District
<b>01</b>	<b>25</b>				<b>0125</b>	<b>Public Service Office</b>
01	25	001	001	00	012500100100	Public Service Office
01	25	001	002	00	012500100200	Office of the Honourable Commissioner / Chairman / Head of Service
01	25	001	003	00	012500100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	25	001	004	00	012500100400	Internal Audit
01	25	001	005	00	012500100500	Department of Administration and Supplies
01	25	001	006	00	012500100600	Department of Finance and Accounts
01	25	001	007	00	012500100700	Department of Planning, Research and Statistics
01	25	001	008	00	012500100800	Senior Management Office
01	25	001	009	00	012500100900	Centrally Deployed Cadre Division
01	25	001	010	00	012500101000	Service Welfare Department
01	25	002	001	00	012500200100	Parastatal Monitoring Office
01	25	002	002	00	012500200200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	25	002	003	00	012500200300	Internal Audit
01	25	002	004	00	012500200400	Department of Administration and Supplies
01	25	002	005	00	012500200500	Department of Finance and Accounts
01	25	002	006	00	012500200600	Department of Planning, Research and Statistics
01	25	002	007	00	012500200700	Monitoring Department
01	25	003	001	00	012500300100	Office of Public Service Productivity, Efficiency and Due Process

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Governance and Administration Sector Codes</b>						
SEC TO R	OR G	SUB_OR G	SUB_OR G	SUB_SUB_OR G	Entity-Code	DESCRIPTION_MDAS
01	25	003	002	00	012500300200	Office of the Special Adviser
01	25	005	001	00	012500500100	Ministry of Human Resources & Capacity Development
01	25	005	002	00	012500500200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	25	005	003	00	012500500300	Internal Audit
01	25	005	004	00	012500500400	Department of Administration and Supplies
01	25	005	005	00	012500500500	Department of Finance and Accounts
01	25	005	006	00	012500500600	Department of Planning, Research and Statistics
01	25	005	007	00	012500500700	Management , Planning & Training
01	25	005	008	00	012500500800	Public Service Establishment
01	25	005	009	00	012500500900	Staff Development Centre
01	25	005	010	00	012500501000	Labour & Industrial Relation
<b>01</b>	<b>38</b>				<b>0138</b>	<b>OSUN STATE PLANNING COMMISSION</b>
01	38	001	001	00	013800100100	OSUN STATE PLANNING COMMISSION
01	38	001	002	00	013800100200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	38	001	003	00	013800100300	Internal Audit
01	38	001	004	00	013800100400	Department of Administration and Supplies
01	38	001	005	00	013800100500	Department of Finance and Accounts
01	38	001	006	00	013800100600	Department of Planning, Research and Statistics
01	38	001	007	00	013800100700	Project Monitoring
01	38	001	008	00	013800100800	Micro Statistics
01	38	001	009	00	013800100900	Macro-Economic Planning
01	38	001	010	00	013800101000	International Cooperation
01	38	004	001	00	013800400100	STATE BUREAU OF STATISTICS
01	38	004	002	00	013800400200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General/Statistician- General
01	38	004	003	00	013800400300	Internal Audit
01	38	004	004	00	013800400400	Department of Administration and Supplies
01	38	004	005	00	013800400500	Department of Finance and Accounts
01	38	004	006	00	013800400600	Department of Planning, Research and Statistics

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Governance and Administration Sector Codes</b>						
SEC TO R	OR G	SUB_OR G	SUB_OR G	SUB_SUB_OR G	Entity-Code	DESCRIPTION_MDAS
01	40				0140	OFFICE OF THE AUDITOR GENERAL ( STATE )
01	40	001	001	00	014000100100	OFFICE OF THE AUDITOR GENERAL ( STATE )
01	40	001	002	00	014000100200	Office of the Permanent Secretary / Auditor-General
01	40	001	003	00	014000100300	Internal Audit
01	40	001	004	00	014000100400	Department of Administration and Supplies
01	40	001	005	00	014000100500	Department of Finance and Accounts
01	40	001	006	00	014000100600	Department of Planning, Research and Statistics
01	40	001	007	00	014000100700	Ministerial and Non-Ministerial Accounts
01	40	001	008	00	014000100800	Accountant-General, Treasury Cash Offices and Final Accounts
01	40	001	009	00	014000100900	Revenue and Stores Educational Institute and Branches
01	40	001	009	01	014000100901	Ife Zone
01	40	001	009	02	014000100902	Ilesa Zone
01	40	001	009	03	014000100903	Osogbo Zone
01	40	001	009	04	014000100904	Ede Zone
01	40	001	009	05	014000100905	Iwo Zone
01	40	001	009	06	014000100906	Ikirun Zone
01	40	002	001	00	014000200100	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENTS)
01	40	002	002	00	014000200200	Office of the Permanent Secretary / Auditor-General
01	40	002	003	00	014000200300	Internal Audit
01	40	002	004	00	014000200400	Department of Administration and Supplies
01	40	002	005	00	014000200500	Department of Finance and Accounts
01	40	002	006	00	014000200600	Department of Planning, Research and Statistics
01	40	002	007	00	014000200700	Local Government Audit
01	40	002	007	01	014000200701	Ikirun Zone
01	40	002	007	02	014000200702	Ile-Ife Zone
01	40	002	007	03	014000200703	Osogbo Zone
01	40	002	007	04	014000200704	Ilesa Zone
01	40	002	007	05	014000200705	Iwo Zone
01	40	002	007	06	014000200706	Ede Zone
01	40	002	008	00	014000200800	Local Government Education Authorities

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Governance and Administration Sector Codes</b>						
SEC TO R	OR G	SUB_OR G	SUB_OR G	SUB_SUB_OR G	Entity-Code	DESCRIPTION_MDAS
01	40	002	009	00	014000200900	Special Investigations, Monitoring, Traditional Councils and Special Accounts
01	40	002	010	00	014000201000	Pensions
<b>01</b>	<b>47</b>				<b>0147</b>	<b>CIVIL SERVICE COMMISSION</b>
01	47	001	001	00	014700100100	CIVIL SERVICE COMMISSION
01	47	001	002	00	014700100200	Office of the Honourable Commissioner / Chairman
01	47	001	003	00	014700100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	47	001	004	00	014700100400	Internal Audit
01	47	001	005	00	014700100500	Department of Administration and Supplies
01	47	001	006	00	014700100600	Department of Finance and Accounts
01	47	001	007	00	014700100700	Department of Planning, Research and Statistics
01	47	001	008	00	014700100800	Office of the Commissioners
01	47	001	009	00	014700100900	Appointment, Promotion and Discipline
01	47	002	001	00	014700200100	LOCAL GOVERNMENTS SERVICE COMMISSION
01	47	002	002	00	014700200200	Office of the Honourable Commissioner / Chairman
01	47	002	003	00	014700200300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	47	002	004	00	014700200400	Internal Audit
01	47	002	005	00	014700200500	Department of Administration and Supplies
01	47	002	006	00	014700200600	Department of Finance and Accounts
01	47	002	007	00	014700200700	Department of Planning, Research and Statistics
01	47	002	008	00	014700200800	Office of the Commissioners
01	47	002	009	00	014700200900	Office of the Secretary
01	47	002	010	00	014700201000	Appointment, Promotion and Discipline
<b>01</b>	<b>48</b>				<b>0148</b>	<b>Osun State Independent Electoral Commission</b>
01	48	001	001	00	014800100100	Osun State Independent Electoral Commission
01	48	001	002	00	014800100200	Office of the Honourable Commissioner / Chairman
01	48	001	003	00	014800100300	Office of the Permanent Secretary /

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Governance and Administration Sector Codes</b>						
SEC TO R	OR G	SUB_OR G	SUB_OR G	SUB_SUB_OR G	Entity-Code	DESCRIPTION_MDAS
						Executive Secretary / General Manager / Director-General
01	48	001	004	00	014800100400	Internal Audit
01	48	001	005	00	014800100500	Department of Administration and Supplies
01	48	001	006	00	014800100600	Department of Finance and Accounts
01	48	001	007	00	014800100700	Department of Planning, Research and Statistics
01	48	001	008	00	014800100800	Office of the Commissioners
01	48	001	009	00	014800100900	Legal Department
01	48	001	010	00	014800101000	Operations & Logistics
01	48	001	011	00	014800101100	Press & Publicity
<b>01</b>	<b>50</b>				<b>0150</b>	<b>MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS</b>
01	50	001	001	00	015000100100	MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS
01	50	001	002	00	015000100200	Office of the Honourable Commissioner / Chairman
01	50	001	003	00	015000100300	Office of the Special Adviser
01	50	001	004	00	015000100400	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	50	001	005	00	015000100500	Internal Audit
01	50	001	006	00	015000100600	Department of Administration and Supplies
01	50	001	007	00	015000100700	Department of Finance and Accounts
01	50	001	008	00	015000100800	Department of Planning, Research and Statistics
01	50	001	009	00	015000100900	Chieftaincy Affairs Services
<b>01</b>	<b>51</b>				<b>0151</b>	<b>MINISTRY OF REGIONAL INTEGRATION</b>
01	51	021	001	00	015102100100	MINISTRY OF REGIONAL INTEGRATION
01	51	021	002	00	015102100200	Office of the Honourable Commissioner / Chairman
01	51	021	003	00	015102100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
01	51	021	004	00	015102100400	Internal Audit
01	51	021	005	00	015102100500	Department of Administration and Supplies
01	51	021	006	00	015102100600	Department of Finance and Accounts
01	51	021	007	00	015102100700	Department of Planning, Research and

**Administrative Segment: Governance and Administration Sector Codes**

SEC TO R	OR G	SUB _OR G	SUB_ SUB_ ORG	SUB_ SUB_ SUB_ ORG	Entity-Code	DESCRIPTION_MDAS
						Statistics
01	51	021	008	00	015102100800	Regional Integration
01	51	021	009	00	015102100900	Staff Housing Loan Board

**Appendix 2: Administrative Segment: AGRICULTURE SECTOR**

<b>Administrative Segment: AGRICULTURE SECTOR</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_ OR G	SUB_SUB_ SUB_ OR G	Entity-Code	DESCRIPTION_ MDAS
02	15				0215	MINISTRY OF AGRICULTURE, FOOD SECURITY
<b>02</b>	<b>15</b>	<b>001</b>	<b>001</b>	<b>00</b>	<b>021500100100</b>	<b>MINISTRY OF AGRICULTURE, FOOD SECURITY</b>
02	15	001	002	00	021500100200	Office of the Honourable Commissioner / Chairman
02	15	001	003	00	021500100300	Office of the Special Adviser
02	15	001	004	00	021500100400	Office of the Senior Special Assistant
02	15	001	005	00	021500100500	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
02	15	001	006	00	021500100600	Internal Audit
02	15	001	007	00	021500100700	Department of Administration and Supplies
02	15	001	008	00	021500100800	Department of Finance and Accounts
02	15	001	009	00	021500100900	Department of Planning, Research and Statistics
02	15	001	010	00	021500101000	Budgeting & Monitoring Unit
02	15	001	011	00	021500101100	Agricultural Service
02	15	001	012	00	021500101200	Fisheries Services
02	15	001	013	00	021500101300	Livestock Department
02	15	001	014	00	021500101400	Produce & Veterinary Services
02	15	001	014	01	021500101401	Osogbo Zone (Produce Services)
02	15	001	014	02	021500101402	Ilesha Zone (Produce Services)
02	15	001	014	03	021500101403	Ife Zone (Produce Services)
02	15	001	014	04	021500101404	Iwo Zone (Produce Services)
02	15	001	014	05	021500101405	Ikirun Zone (Produce Services)
02	15	001	014	06	021500101406	Ede Zone (Produce Services)
02	15	001	014	07	021500101407	Osogbo Clinic (Veterinary Services)
02	15	001	014	08	021500101408	Ilesha Clinic (Veterinary Services)
02	15	001	014	09	021500101409	Ife Clinic (Veterinary Services)
02	15	001	014	10	021500101410	Iwo Clinic (Veterinary Services)
02	15	001	014	11	021500101411	Ikirun Clinic (Veterinary Services)
02	15	001	014	12	021500101412	Ede Clinic (Veterinary Services)
02	15	001	014	13	021500101413	Ikire Clinic (Veterinary Services)
02	15	001	014	14	021500101414	Ejigbo Clinic (Veterinary Services)



**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: AGRICULTURE SECTOR</b>						
SEC TO R	OR G	SU B_OR G	SUB_S UB_OR G	SUB_SUB_ SUB_OR G	Entity-Code	DESCRIPTION_ MDAS
02	15	001	014	15	021500101415	Osogbo Zone (Vet Public Health)
02	15	001	014	16	021500101416	Ilesha Zone (Vet Public Health)
02	15	001	014	17	021500101417	Ife Zone (Vet Public Health)
02	15	001	014	18	021500101418	Iwo Zone (Vet Public Health)
02	15	001	014	19	021500101419	Ikirun Zone (Vet Public Health)
02	15	001	014	20	021500101420	Ede Zone (Vet Public Health)
<b>02</b>	<b>15</b>	<b>013</b>	<b>001</b>	<b>00</b>	<b>021501300100</b>	<b>Tree Crop Project</b>
02	15	013	002	00	021501300200	Office of the Project Manager
02	15	013	003	00	021501300300	Osogbo Circle
02	15	013	004	00	021501300400	Ilesha Circle
02	15	013	005	00	021501300500	Ife Circle
02	15	013	006	00	021501300600	Ode-Omu Circle
<b>02</b>	<b>15</b>	<b>014</b>	<b>001</b>	<b>00</b>	<b>021501400100</b>	<b>OSUN PRODUCE BOARD</b>
02	15	014	002	00	021501400200	Office of the Honourable Commissioner / Chairman
02	15	014	003	00	021501400300	Department of Administration and Supplies
02	15	014	004	00	021501400400	Department of Finance and Accounts
02	15	014	005	00	021501400500	Department of Planning, Research and Statistics
02	15	014	006	00	021501400600	Corporate and Commercial
02	15	014	007	00	021501400700	Legal Department
02	15	014	008	00	021501400800	Operations Department
<b>02</b>	<b>15</b>	<b>102</b>	<b>001</b>	<b>00</b>	<b>021510200100</b>	<b>OSUN STATE AGRICULTURAL DEVELOPMENT PROGRAMME</b>
02	15	102	002	00	021510200200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
02	15	102	003	00	021510200300	Internal Audit
02	15	102	004	00	021510200400	Department of Administration and Supplies
02	15	102	005	00	021510200500	Department of Finance and Accounts
02	15	102	006	00	021510200600	Department of Planning, Research and Statistics
02	15	102	007	00	021510200700	Engineering Services
02	15	102	008	00	021510200800	Commercial Services
02	15	102	009	00	021510200900	Monitoring & Evaluation
02	15	102	010	00	021510201000	Agric Research & Extension Service

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: AGRICULTURE SECTOR</b>						
SEC TO R	OR G	SU B_OR G	SUB_S UB_OR G	SUB_SUB_ SUB_OR G	Entity-Code	DESCRIPTION_ MDAS
02	15	103	001	00	021510300100	<b>OSUN STATE AGRICULTURAL DEVELOPMENT CORPORATION</b>
02	15	103	002	00	021510300200	Office of the Honourable Commissioner / Chairman
02	15	103	003	00	021510300300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
02	15	103	004	00	021510300400	Internal Audit
02	15	103	005	00	021510300500	Department of Administration and Supplies
02	15	103	006	00	021510300600	Department of Finance and Accounts
02	15	103	007	00	021510300700	Department of Planning, Research and Statistics
02	15	103	008	00	021510300800	Credit Management
02	15	103	009	00	021510300900	Engineering Services
02	33				0233	<b>Office of Forestry, Natural &amp; Mineral Resources</b>
02	33	051	001	00	023305100100	Office of Forestry, Natural & Mineral Resources
02	33	051	002	00	023305100200	Office of the Senior Special Assistant
02	33	051	003	00	023305100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
02	33	051	004	00	023305100400	Internal Audit
02	33	051	005	00	023305100500	Department of Administration and Supplies
02	33	051	006	00	023305100600	Department of Finance and Accounts
02	33	051	007	00	023305100700	Department of Planning, Research and Statistics
02	33	051	008	00	023305100800	Department of Resources and Monitoring of Mineral Exploration
02	33	051	009	00	023305100900	Department of Forestry

**Appendix 3: Administrative Segment: Budgeting, Planning, and Revenue Mobilisation**

<b>Administrative Segment: MINISTRY OF ECONOMIC PLANNING, BUDGET &amp; DEVELOPMENT Codes</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_OR G	SUB_SUB_ SUB_ORG	Entity-Code	DESCRIPTION_MDAS
03	19	001	001	00	031900100100	MINISTRY OF ECONOMIC PLANNING, BUDGET & DEVELOPMENT
03	19	001	002	00	031900100200	Office of the Honourable Commissioner / Chairman
03	19	001	003	00	031900100300	Office of the Special Adviser
03	19	001	004	00	031900100400	Office of the Senior Special Assistant
03	19	001	005	00	031900100500	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
03	19	001	006	00	031900100600	Internal Audit
03	19	001	007	00	031900100700	Department of Administration and Supplies
03	19	001	008	00	031900100800	Department of Finance and Accounts
03	19	001	009	00	031900100900	Department of Planning, Research and Statistics
03	19	001	010	00	031900101000	Budget
03	19	001	011	00	031900101100	Economic Planning

**Appendix 4: Administrative Segment: Commerce and Industry**

<b>Administrative Segment: Commerce and Industry</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_OR G	SUB_SUB_ SUB_ORG	Entity-Code	DESCRIPTION_MDAS
04	22	001	001	00	042200100100	<b>MINISTRY OF COMMERCE, INDUSTRY, COOPERATIVES AND EMPOWERMENT</b>
04	22	001	002	00	042200100200	Office of the Honourable Commissioner / Chairman
04	22	001	003	00	042200100300	Office of the Special Adviser
04	22	001	004	00	042200100400	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
04	22	001	005	00	042200100500	Internal Audit
04	22	001	006	00	042200100600	Department of Administration and Supplies
04	22	001	007	00	042200100700	Department of Finance and Accounts
04	22	001	008	00	042200100800	Department of Planning, Research and Statistics
04	22	001	009	00	042200100900	Commerce and Investment Promotion
04	22	001	010	00	042200101000	Department of Industry
04	22	001	011	00	042200101100	Cooperative Services
04	22	001	011	01	042200101101	Osogbo Zone
04	22	001	011	02	042200101102	Ede Zone
04	22	001	011	03	042200101103	Ile-Ife Zone
04	22	001	011	04	042200101104	Ikirun Zone
04	22	001	011	05	042200101105	Iwo Zone
04	22	001	011	06	042200101106	Ilesa Zone
04	22	001	012	00	042200101200	Cooperative College, Odeomu
04	22	051	001	00	042205100100	<b>OSUN MICRO CREDIT AGENCY</b>
04	22	051	002	00	042205100200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
04	22	051	003	00	042205100300	Internal Audit
04	22	051	004	00	042205100400	Department of Administration and Supplies
04	22	051	005	00	042205100500	Department of Finance and Accounts
04	22	051	006	00	042205100600	Department of Planning, Research and Statistics

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Commerce and Industry</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_ OR G	SUB_SUB_ SUB_ OR G	Entity-Code	DESCRIPTION_MDAS
04	22	051	007	00	042205100700	Operations
04	22	056	001	00	042205600100	OSUN SIGNAGE, HOARDING AND ADVERTISEMENT AGENCY
04	22	056	002	00	042205600200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
04	22	056	003	00	042205600300	Internal Audit
04	22	056	004	00	042205600400	Department of Administration and Supplies
04	22	056	005	00	042205600500	Department of Finance and Accounts
04	22	056	006	00	042205600600	Department of Planning, Research and Statistics
04	22	056	007	00	042205600700	Operations Department
04	22				0422	MINISTRY OF COMMERCE, INDUSTRY, COOPERATIVES AND EMPOWERMENT

**Appendix 5: Administrative Segment: Education**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_ O RG	SUB_SU B_ SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_ MDAS
02	28				0228	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY
<b>02</b>	<b>28</b>	<b>001</b>	<b>001</b>	<b>00</b>	<b>022800100100</b>	<b>MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY</b>
02	28	001	002	00	022800100200	Office of the Honourable Commissioner / Chairman
02	28	001	003	00	022800100300	Office of the Special Adviser
02	28	001	004	00	022800100400	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
02	28	001	005	00	022800100500	Internal Audit
02	28	001	006	00	022800100600	Department of Administration and Supplies
02	28	001	007	00	022800100700	Department of Finance and Accounts
02	28	001	008	00	022800100800	Department of Planning, Research and Statistics
02	28	001	009	00	022800100900	Technology
02	28	001	010	00	022800101000	Innovation and Science
02	28	001	011	00	022800101100	Land and Education Technology
05	17				0517	MINISTRY OF EDUCATION
<b>05</b>	<b>17</b>	<b>001</b>	<b>001</b>	<b>00</b>	<b>051700100100</b>	<b>MINISTRY OF EDUCATION</b>
05	17	001	002	00	051700100200	Office of the Honourable Commissioner / Chairman
05	17	001	003	00	051700100300	Office of the Special Adviser
05	17	001	004	00	051700100400	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
05	17	001	005	00	051700100500	Internal Audit
05	17	001	006	00	051700100600	Department of Administration and Supplies
05	17	001	007	00	051700100700	Department of Finance and Accounts
05	17	001	008	00	051700100800	Department of Planning, Research and Statistics
05	17	001	009	00	051700100900	Department of Coordination & Supervision
05	17	001	010	00	051700101000	Information/Public Relation Unit

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	001	011	00	051700101100	Curriculum Development & Evaluation
05	17	001	012	00	051700101200	Science, Mathematics & Technology
05	17	001	013	00	051700101300	Schools & Special Education:
05	17	001	013	01	051700101301	Unity School Osogbo
05	17	001	013	02	051700101302	Unity School Ejigbo
05	17	001	013	03	051700101303	Unity School Ikire
05	17	001	013	04	051700101304	Origbo Community Unity School Ipetumodu
05	17	001	013	05	051700101305	School of Science Ile-Ife
05	17	001	013	06	051700101306	School of Science Ikirun
05	17	001	013	07	051700101307	Unity School Imesi-Ile
05	17	001	013	08	051700101308	New Schools of Science / New Unity Schools / Special Schools
05	17	001	014	00	051700101400	Inspectorate Services:
05	17	001	014	01	051700101401	Ayedaade Local Education Office Gbongan
05	17	001	014	02	051700101402	Irewole Local Education Office Ikire
05	17	001	014	03	051700101403	Isokan Local Education Office Apomu
05	17	001	014	04	051700101404	Ife Central Local Education Office Ile-Ife
05	17	001	014	05	051700101405	Ife North Local Education Office Ipetumodu
05	17	001	014	06	051700101406	Ife South Local Education Office Ifetedo
05	17	001	014	07	051700101407	Ife East Local Education Office Oke-Ogbo, Ile-Ife
05	17	001	014	08	051700101408	Ife East Area Education Office Modakeke, Ile-Ife
05	17	001	014	09	051700101409	Ede South Local Education Office Ede
05	17	001	014	10	051700101410	Ede North Local Education Office Oja Timi, Ede
05	17	001	014	11	051700101411	Ejigbo Local Education Office Ejigbo
05	17	001	014	12	051700101412	Egbedore Local Education Office Awo
05	17	001	014	13	051700101413	Osogbo Local Education Office Osogbo
05	17	001	014	14	051700101414	Olorunda Local Education Office Igbona
05	17	001	014	15	051700101415	Irepodun Local Education Office Ilobu
05	17	001	014	16	051700101416	Orolu Local Education Office Ifon-Osun
05	17	001	014	17	051700101417	Ifelodun Local Education Office Ikirun
05	17	001	014	18	051700101418	Ila Local Education Office Ila Orangun
05	17	001	014	19	051700101419	Boripe Local Education Office Iragbiji
05	17	001	014	20	051700101420	Odo Otin Local Education Office Okuku
05	17	001	014	21	051700101421	Ifedayo Local Education Office Oke-Ila Orangun
05	17	001	014	22	051700101422	Boluwaduro Local Education Office Otan Ayegbaju
05	17	001	014	23	051700101423	Ilesa East Local Education Office Ilesa

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<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_ S UB_ O RG	SUB_ SU B_ SUB_ ORG	COMPLETE_ C ODES	DESCRIPTION_ MDAS
05	17	001	014	24	051700101424	Ilesa West Local Education Office Ereja Square
05	17	001	014	25	051700101425	Atakumosa West Local Education Office Osu
05	17	001	014	26	051700101426	Atakumosa East Local Education Office Iperindo
05	17	001	014	27	051700101427	Oriade Local Education Office Ijebu-Jesa
05	17	001	014	28	051700101428	Obokun Local Education Office Ibokun
05	17	001	014	29	051700101429	Iwo Local Education Office Iwo
05	17	001	014	30	051700101430	Ola Oluwa Local Education Office Bode-Osi
05	17	001	014	31	051700101431	Ayedire Local Education Office Ile-Ogbo
05	17	001	015	00	051700101500	Osun Elementary School Feeding (O'Meal)
05	17	003	001	00	051700300100	<b>STATE UNIVERSAL BASIC EDUCATION BOARD</b>
05	17	003	002	00	051700300200	Office of the Honourable Commissioner / Chairman
05	17	003	003	00	051700300300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
05	17	003	004	00	051700300400	Internal Audit
05	17	003	005	00	051700300500	Department of Administration and Supplies
05	17	003	006	00	051700300600	Department of Finance and Accounts
05	17	003	007	00	051700300700	Department of Planning, Research and Statistics
05	17	003	008	00	051700300800	Schools' Services
05	17	003	009	00	051700300900	Schools' Establishments
05	17	003	010	00	051700301000	Schools' Mobilisation
05	17	003	011	00	051700301100	Middle School Affairs
05	17	003	011	01	051700301101	Community Middle School, Iperindo
05	17	003	011	02	051700301102	Community Middle School, 1 Osu
05	17	003	011	03	051700301103	Community Middle School, 2 Osu
05	17	003	011	04	051700301104	Community Middle School, 3 Osu
05	17	003	011	05	051700301105	Ifewara Middle School, Ifewara
05	17	003	011	06	051700301106	Apara Memorial Middle School, Apara
05	17	003	011	07	051700301107	Gbongan Middle School 1, Gbongan
05	17	003	011	08	051700301108	Gbongan Middle School, 2 Gbongan
05	17	003	011	09	051700301109	St. Paul's Middle School 1 Gbongan
05	17	003	011	10	051700301110	St. Paul's Middle School 2 Gbongan
05	17	003	011	11	051700301111	Gbongan Muslim Middle School, Gbongan
05	17	003	011	12	051700301112	Olufi Middle School 1 Gbongan



**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_ S UB_ O RG	SUB_ SU B_ SUB_ OR G	COMPLETE_ C ODES	DESCRIPTION_ MDAS
05	17	003	011	13	051700301113	Olufi Middle School 2 Gbongan
05	17	003	011	14	051700301114	Community Middle School, Owoope Gbongan
05	17	003	011	15	051700301115	Baptist Middle School, 1, Odeomu
05	17	003	011	16	051700301116	Baptist Middle School, 2, Odeomu
05	17	003	011	17	051700301117	The Apostolic Middle School, Orile Owu
05	17	003	011	18	051700301118	Ode-Omu Middle School, Ode-Omu
05	17	003	011	19	051700301119	Community Middle School 1 Ile-Ogbo
05	17	003	011	20	051700301120	Community Middle School 2 Ile-Ogbo
05	17	003	011	21	051700301121	Olupona Middle School 1
05	17	003	011	22	051700301122	Olupona Middle School 2
05	17	003	011	23	051700301123	African Church Middle School Kuta/Ile-Ogbo
05	17	003	011	24	051700301124	St. Anthony Middle School, Igbajo
05	17	003	011	25	051700301125	Oluresi Middle School, Iresi
05	17	003	011	26	051700301126	St. Thomas Middle School, Otan Ayegbaju
05	17	003	011	27	051700301127	Community Middle School, Igbajo
05	17	003	011	28	051700301128	St. John's Middle School, Iree
05	17	003	011	29	051700301129	Amota Middle School, Ororuwo
05	17	003	011	30	051700301130	Ajayi Memorial Middle School, Ada
05	17	003	011	31	051700301131	African Church Middle School, Iree
05	17	003	011	32	051700301132	L.A. Middle School, ada
05	17	003	011	33	051700301133	Methodist Middle School, Aagba
05	17	003	011	34	051700301134	Baptist Middle School, Iragbiji
05	17	003	011	35	051700301135	N.U.D. Middle School, 1 Iragbiji
05	17	003	011	36	051700301136	N.U.D. Middle School, 2 Iragbiji
05	17	003	011	37	051700301137	Egbeda Community Middle School, Egbeda
05	17	003	011	38	051700301138	C.A.C. Middle School 1, Ede
05	17	003	011	39	051700301139	C.A.C. Middle School 2, Ede
05	17	003	011	40	051700301140	C.A.C. Middle School 3, Ede
05	17	003	011	41	051700301141	C.A.C Middle School 4, Ede
05	17	003	011	42	051700301142	Mapo Arogun Middle School 1, Ede
05	17	003	011	43	051700301143	Mapo Arogun Middle School 2, Ede
05	17	003	011	44	051700301144	Y.T.D Middle School 1, Ede
05	17	003	011	45	051700301145	Y.T.D Middle School 2, Ede
05	17	003	011	46	051700301146	Community Middle School, Alajue, Ede
05	17	003	011	47	051700301147	Obaloye Middle School 1 Ede
05	17	003	011	48	051700301148	Obaloye Middle School 2 Ede
05	17	003	011	49	051700301149	Obaloye Middle School 3 Ede
05	17	003	011	50	051700301150	Baptist Middle School 1 Ede

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

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SEC TO R	OR G	SU B_ OR G	SUB_ S UB_ O RG	SUB_ SU B_ SUB_ OR G	COMPLETE_ C ODES	DESCRIPTION_ MDAS
05	17	003	011	51	051700301151	Baptist Middle School 2 Ede
05	17	003	011	52	051700301152	Baptist Middle School 3 Ede
05	17	003	011	53	051700301153	Ansar Ul Islam Middle School 1, Ede
05	17	003	011	54	051700301154	Ansar Ul Islam Middle School 2, Ede
05	17	003	011	55	051700301155	Sekona Middle School, Sekona, Ede
05	17	003	011	56	051700301156	Muslim Middle School, Ido-Osun
05	17	003	011	57	051700301157	Ido-Osun Middle School, Ido-Osun
05	17	003	011	58	051700301158	A.D.S. Middle School 1, Ejigbo
05	17	003	011	59	051700301159	A.D.S. Middle School 2, Ejigbo
05	17	003	011	60	051700301160	A.D.S. Middle School 3, Ejigbo
05	17	003	011	61	051700301161	Baptist Middle School, Oke Moyo
05	17	003	011	62	051700301162	L.A. Middle School, Ejigbo
05	17	003	011	63	051700301163	C.A.C. Middle School, Ejigbo
05	17	003	011	64	051700301164	Ayeegbogbo Middle School 1, Ejigbo
05	17	003	011	65	051700301165	Ayeegbogbo Middle School 2, Ejigbo
05	17	003	011	66	051700301166	Ogiyan Middle School 1, Ejigbo
05	17	003	011	67	051700301167	Ogiyan Middle School 2, Ejigbo
05	17	003	011	68	051700301168	Oranmiyan Middle School 1, Ile-Ife
05	17	003	011	69	051700301169	Oranmiyan Middle School 2, Ile-Ife
05	17	003	011	70	051700301170	Oranmiyan Middle School 3, Ile-Ife
05	17	003	011	71	051700301171	Oranmiyan Middle School 4, Ile-Ife
05	17	003	011	72	051700301172	Anglican Central Middle School, Ile-Ife
05	17	003	011	73	051700301173	Ife Middle School 1, Ife
05	17	003	011	74	051700301174	Ife Middle School 2, Ife
05	17	003	011	75	051700301175	St. Murumba Middle School 1, Ife
05	17	003	011	76	051700301176	St. Murumba Middle School 2, Ife
05	17	003	011	77	051700301177	St. Murumba Middle School 3, Ife
05	17	003	011	78	051700301178	Oluorogbo Middle School 1, Ile-Ife
05	17	003	011	79	051700301179	Oluorogbo Middle School 2, Ile-Ife
05	17	003	011	80	051700301180	Oluorogbo Middle School 3, Ile-Ife
05	17	003	011	81	051700301181	Oluorogbo Middle School 4, Ile-Ife
05	17	003	011	82	051700301182	Urban Day Middle School 1, Ile-Ife
05	17	003	011	83	051700301183	Urban Day Middle School 2, Ile-Ife
05	17	003	011	84	051700301184	Ooni Middle School 1, Ile-Ife
05	17	003	011	85	051700301185	Ooni Middle School 2, Ile-Ife
05	17	003	011	86	051700301186	St. Peter's African Church Middle School 1, Ife
05	17	003	011	87	051700301187	St. Peter's African Church Middle School 2, Ife
05	17	003	011	88	051700301188	St. Philip's Anglican Middle School 1, Ile-Ife

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

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SEC TO R	OR G	SU B_ OR G	SUB_ S UB_ O RG	SUB_ SU B_ SUB_ OR G	COMPLETE_ C ODES	DESCRIPTION_ MDAS
05	17	003	011	89	051700301189	St. Philip's Anglican Middle School 2, Ile-Ife
05	17	003	011	90	051700301190	St. Philip's Anglican Middle School 3, Ile-Ife
05	17	003	011	91	051700301191	St. Philip's Anglican Middle School 4, Ile-Ife
05	17	003	011	92	051700301192	Ife City College Middle School, 1 Ile-Ife
05	17	003	011	93	051700301193	Ife City College Middle School, 2 Ile-Ife
05	17	003	011	94	051700301194	Idita Community Middle School, Ile-Ife
05	17	003	011	95	051700301195	Community Middle School Ondo Road, Ife
05	17	003	011	96	051700301196	Ethiopian Middle School Ile-Ife
05	17	003	011	97	051700301197	Olubuse Middle School, Ile-Ife
05	17	003	011	98	051700301198	Anglican Commercial Middle School Iyekere, Ife
05	17	003	011	99	051700301199	Anglican Middle School, Edunabo
05	17	003	012	01	051700301201	C.A. Middle School, Ipetumodu
05	17	003	012	02	051700301202	C & S Middle School, 1, Ipetumodu
05	17	003	012	03	051700301203	C & S Middle School, 2, Ipetumodu
05	17	003	012	04	051700301204	The Apostolic Middle School, Ipetumodu
05	17	003	012	05	051700301205	Yakoyo Middle School, 1
05	17	003	012	06	051700301206	Yakoyo Middle School, 2
05	17	003	012	07	051700301207	L.A. Middle School, Ifetedo
05	17	003	012	08	051700301208	Ifetedo Middle School 1, Ifetedo
05	17	003	012	09	051700301209	Ifetedo Middle School 2, Ifetedo
05	17	003	012	10	051700301210	St. Peter's RCM Middle School 1, Olode
05	17	003	012	11	051700301211	St. Peter's RCM Middle School 2, Olode
05	17	003	012	12	051700301212	Baptist Middle School 1, Mefoworade
05	17	003	012	13	051700301213	United Anglican Middle School, Olode
05	17	003	012	14	051700301214	Community Middle School, Omifunfun
05	17	003	012	15	051700301215	St. Stephen Middle School, Oraibomina
05	17	003	012	16	051700301216	Seventh day Adventist Middle School, Oke-Ila
05	17	003	012	17	051700301217	Community Middle School Oyiayegunle
05	17	003	012	18	051700301218	Ifesowapo Middle School, Abalagemo
05	17	003	012	19	051700301219	Coker Memorial Middle School 1, Ikirun
05	17	003	012	20	051700301220	Coker Memorial Middle School 2, Ikirun
05	17	003	012	21	051700301221	African Church Middle School 1, Ikirun
05	17	003	012	22	051700301222	African Church Middle School 2, Ikirun
05	17	003	012	23	051700301223	African Church Middle School 3, Ikirun
05	17	003	012	24	051700301224	Holy Micheal Middle School, 1
05	17	003	012	25	051700301225	Holy Micheal Middle School, 2
05	17	003	012	26	051700301226	Onaolapo Middle School 1
05	17	003	012	27	051700301227	Onaolapo Middle School 2

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

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SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	003	012	28	051700301228	Holy Trinity Middle School 1
05	17	003	012	29	051700301229	Holy Trinity Middle School 2
05	17	003	012	30	051700301230	Holy Trinity Middle School 3
05	17	003	012	31	051700301231	Ajagunna Middle School, Ila
05	17	003	012	32	051700301232	Agboluaje Middle School, 1, Ila
05	17	003	012	33	051700301233	Agboluaje Middle School, 2, Ila
05	17	003	012	34	051700301234	College Middle School, Ila
05	17	003	012	35	051700301235	Isedo Middle School. Ila
05	17	003	012	36	051700301236	St. Julius (RCM) Middle School, Ila
05	17	003	012	37	051700301237	Agboluaje Middle School 3, Ila.
05	17	003	012	38	051700301238	The Apostolic Middle School 1, Ilesa
05	17	003	012	39	051700301239	The Apostolic Middle School 2, Ilesa
05	17	003	012	40	051700301240	The Apostolic Middle School 3, Ilesa
05	17	003	012	41	051700301241	St. Lawrence Middle School 1, Ilesa
05	17	003	012	42	051700301242	St. Lawrence Middle School 2, Ilesa
05	17	003	012	43	051700301243	Babalola Memorial Middle School, Ilesa
05	17	003	012	44	051700301244	C&S Middle School 1, Iyemogun, Ilesa
05	17	003	012	45	051700301245	C&S Middle School 2, Iyemogun, Ilesa
05	17	003	012	46	051700301246	Hope Middle School, Ilesa
05	17	003	012	47	051700301247	Ijesa Muslm Middle School, Ilesa
05	17	003	012	48	051700301248	Obokun Middle School 1, Ilesa
05	17	003	012	49	051700301249	Obokun Middle School 2, Ilesa
05	17	003	012	50	051700301250	Obokun Middle School 3, Ilesa
05	17	003	012	51	051700301251	Biladu Middle School, Ilesa
05	17	003	012	52	051700301252	A.T.C. Middle School, Ilesa
05	17	003	012	53	051700301253	C.A.C Middle School 1, Ilesa
05	17	003	012	54	051700301254	C.A.C Middle School 2, Ilesa
05	17	003	012	55	051700301255	Ajimoko Middle School, Osogbo Road
05	17	003	012	56	051700301256	African Church Middle School 1, Osogbo Road
05	17	003	012	57	051700301257	African Church Middle School 2, Osogbo Road
05	17	003	012	58	051700301258	George Burton Middle School 1, Ibala Road
05	17	003	012	59	051700301259	George Burton Middle School 2, Ibala Road
05	17	003	012	60	051700301260	L.A. Middle School, Isokun
05	17	003	012	61	051700301261	Methodist Middle School, Oke-Ese
05	17	003	012	62	051700301262	Arimoro Middle School, Ido-Ijesa
05	17	003	012	63	051700301263	Ife-Oluwa Middle School, Muroko Road
05	17	003	012	64	051700301264	Oba Agunlejika Middle School,. Muroko Road

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SEC TO R	OR G	SU B_ OR G	SUB_ S UB_ O RG	SUB_ SU B_ SUB_ OR G	COMPLETE_ C ODES	DESCRIPTION_ MDAS
05	17	003	012	65	051700301265	Aromolaran Middle School 1, Ijebu-Jesa Road, Ilesa
05	17	003	012	66	051700301266	Aromolaran Middle School 2, Ijebu-Jesa Road, Ilesa
05	17	003	012	67	051700301267	ADS Middle School 1, Ilobu
05	17	003	012	68	051700301268	ADS Middle School 2, Ilobu
05	17	003	012	69	051700301269	ADS Middle School 3, Ilobu
05	17	003	012	70	051700301270	A.U.D. Middle School, Ilobu
05	17	003	012	71	051700301271	St. Paul's Middle School, Ilobu
05	17	003	012	72	051700301272	Olobu Middle School, Ilobu
05	17	003	012	73	051700301273	IMA Middle School, Ilobu
05	17	003	012	74	051700301274	Laarosin Middle School, Ilobu
05	17	003	012	75	051700301275	ADS Middle School, Erin-Osun
05	17	003	012	76	051700301276	Ansarul Islam Middle School, Erin-Osun
05	17	003	012	77	051700301277	Erinmoje Middle School Erin-Osun.
05	17	003	012	78	051700301278	Baptist Middle School 1 Ikire
05	17	003	012	79	051700301279	Baptist Middle School 2 Ikire
05	17	003	012	80	051700301280	Anwal-ul-Islam Middle, School, Ikire
05	17	003	012	81	051700301281	St. Johns Middle School 2, Ikire
05	17	003	012	82	051700301282	St. Augustine Middle School 1, Ikire
05	17	003	012	83	051700301283	St. Augustine Middle School 2, Ikire
05	17	003	012	84	051700301284	Islamic Middle School, Ikire
05	17	003	012	85	051700301285	Akinrere Middle School 1, Ikire
05	17	003	012	86	051700301286	Akinrere Middle School 2, Ikire
05	17	003	012	87	051700301287	Community Middle School 1 Oke-Ada Ikire
05	17	003	012	88	051700301288	Community Middle School 2 Oke-Ada Ikire
05	17	003	012	89	051700301289	NUD Middle School, Ikire.
05	17	003	012	90	051700301290	African Church Middle School 1, Apomu
05	17	003	012	91	051700301291	African Church Middle School 2, Apomu
05	17	003	012	92	051700301292	African Church Middle School 3, Apomu
05	17	003	012	93	051700301293	Muslim Middle School 1, Apomu
05	17	003	012	94	051700301294	Muslim Middle School 2, Apomu
05	17	003	012	95	051700301295	Muslim Middle School , Ikoyi
05	17	003	012	96	051700301296	Alapomu Middle School 1, Awotedo Apomu
05	17	003	012	97	051700301297	Alapomu Middle School 2, Awotedo Apomu
05	17	003	012	98	051700301298	Community Middle School 1, Ikoyi
05	17	003	012	99	051700301299	Community Middle School 2, Ikoyi
05	17	003	013	01	051700301301	Community Middle School, Asejire.
05	17	003	013	02	051700301302	A.U.D. Middle School 1, Araromi, Iwo
05	17	003	013	03	051700301303	A.U.D. Middle School 2, Araromi, Iwo

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05	17	003	013	04	051700301304	A.U.D. Middle School 3, Araromi, Iwo
05	17	003	013	05	051700301305	Baptist Middle School 1, Iwo
05	17	003	013	06	051700301306	Baptist Middle School 2, Iwo
05	17	003	013	07	051700301307	Baptist Middle School 3, Iwo
05	17	003	013	08	051700301308	Islahudeen Community Middle School 1, Iwo
05	17	003	013	09	051700301309	Islahudeen Community Middle School 2, Iwo
05	17	003	013	10	051700301310	Islahudeen Community Middle School 3, Iwo
05	17	003	013	11	051700301311	Islahudeen Community Middle School 4, Iwo
05	17	003	013	12	051700301312	Iwo Muslim Comprehensive Middle School, Iwo
05	17	003	013	13	051700301313	L.A. Middle School 1 Iwo
05	17	003	013	14	051700301314	L.A. Middle School 2 Iwo
05	17	003	013	15	051700301315	St. Anthony Catholic Middle School 1, Iwo
05	17	003	013	16	051700301316	St. Anthony Catholic Middle School 2, Iwo
05	17	003	013	17	051700301317	St.Mary's Middle School, Iwo
05	17	003	013	18	051700301318	United Methodist Middle School 1, Iwo
05	17	003	013	19	051700301319	United Methodist Middle School 2, Iwo
05	17	003	013	20	051700301320	United Methodist Middle School 3, Iwo
05	17	003	013	21	051700301321	L.A. Middle School, Ibokun
05	17	003	013	22	051700301322	St. Joseph Catholic Middle School, Esa-Oke
05	17	003	013	23	051700301323	Imesi-Ile Middle School, Imesi-Ile
05	17	003	013	24	051700301324	A.U.D Comprehensive Middle School 1, Inisa
05	17	003	013	25	051700301325	A.U.D Comprehensive Middle School 2, Inisa
05	17	003	013	26	051700301326	Oyinlola Comprehensive Middle School, Okuku
05	17	003	013	27	051700301327	St. Anthony Middle School, Okuku
05	17	003	013	28	051700301328	St. Peter's Anglican Middle School 1, Inisa
05	17	003	013	29	051700301329	St. Peter's Anglican Middle School 2, Inisa
05	17	003	013	30	051700301330	N.U.D. Middle School, Oyan
05	17	003	013	31	051700301331	St. Peter's Anglican Middle school, Oyan
05	17	003	013	32	051700301332	Community Middle School, Bode-Osi
05	17	003	013	33	051700301333	Ogbaagbaa Community Middle School, Ogbaagbaa
05	17	003	013	34	051700301334	Irepodun Community Middle School, Asa.
05	17	003	013	35	051700301335	C.A.C. Middle School 1 Gbonmi, Osogbo



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05	17	003	013	36	051700301336	C.A.C. Middle School 2 Gbonmi, Osogbo
05	17	003	013	37	051700301337	C.A.C. Middle School 3 Gbonmi, Osogbo
05	17	003	013	38	051700301338	C.A.C. Middle School 4 Gbonmi, Osogbo
05	17	003	013	39	051700301339	Islahu-Deen Middle School 1, Oke Onitea
05	17	003	013	40	051700301340	Islahu-Deen Middle School 2, Oke Onitea
05	17	003	013	41	051700301341	Islahu-Deen Middle School 3, Oke Onitea
05	17	003	013	42	051700301342	Islahu-Deen Middle School 4, Oke Onitea
05	17	003	013	43	051700301343	L.A. Adenle Middle School 1, Osogbo
05	17	003	013	44	051700301344	L.A. Adenle Middle School 2, Osogbo
05	17	003	013	45	051700301345	A.U.D Middle School 1, Sabo
05	17	003	013	46	051700301346	A.U.D Middle School 2, Sabo
05	17	003	013	47	051700301347	Aderounmu Middle School, Oba-Ile
05	17	003	013	48	051700301348	Oroki Middle School 1, Osogbo
05	17	003	013	49	051700301349	Oroki Middle School 2, Osogbo
05	17	003	013	50	051700301350	St. James Middle School 1, Ayetoro
05	17	003	013	51	051700301351	St. James Middle School 2, Ayetoro
05	17	003	013	52	051700301352	St. James Middle School 3, Ayetoro
05	17	003	013	53	051700301353	St. James Middle School 4, Ayetoro
05	17	003	013	54	051700301354	St. James Middle School 5, Ayetoro
05	17	003	013	55	051700301355	D.T.T.C. Middle School 1, Ipetu-Ijesa
05	17	003	013	56	051700301356	D.T.T.C. Middle School 2, Ipetu-Ijesa
05	17	003	013	57	051700301357	D.T.T.C. Middle School 3, Ipetu-Ijesa
05	17	003	013	58	051700301358	Elofosan Middle School, Ipetu-Jesa
05	17	003	013	59	051700301359	Aro-Odo Middle School 1, Ipetu-Jesa
05	17	003	013	60	051700301360	Aro-Odo Middle School 2, Ipetu-Jesa
05	17	003	013	61	051700301361	Owena Community Middle School, Owena Ijesa.
05	17	003	013	62	051700301362	Ansarul-Islam Middle School 1, Ifon
05	17	003	013	63	051700301363	Ansarul-Islam Middle School 2 Ifon
05	17	003	013	64	051700301364	Orolu Community Middle School, Ifon
05	17	003	013	65	051700301365	ADS Middle School, Ifon.
05	17	003	013	66	051700301366	Laro Middle School 1, Oke-Fia
05	17	003	013	67	051700301367	Laro Middle School 2, Oke-Fia
05	17	003	013	68	051700301368	Laro Middle School 3 Oke-Fia
05	17	003	013	69	051700301369	C.A.C. Middle School 1, Araromi
05	17	003	013	70	051700301370	C.A.C. Middle School 2, Araromi
05	17	003	013	71	051700301371	Christ African Middle School,Opp. NECO
05	17	003	013	72	051700301372	Ife Oluwa Middle School 1, Osogbo
05	17	003	013	73	051700301373	Ife Oluwa Middle School 2, Osogbo

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	003	013	74	051700301374	Ife Oluwa Middle School 3, Osogbo
05	17	003	013	75	051700301375	Christ African Middle School 1, Gbodofon
05	17	003	013	76	051700301376	Christ African Middle School 2, Gbodofon
05	17	003	013	77	051700301377	Ogidan Middle School, Oke-Baale
05	17	003	013	78	051700301378	N.U.D Middle School 1, Oke-Baale
05	17	003	013	79	051700301379	N.U.D Middle School 2, Oke-Baale
05	17	003	013	80	051700301380	Muslim Middle School 1, Oke-Osun
05	17	003	013	81	051700301381	Muslim Middle School 2, Oke-Osun
05	17	003	013	82	051700301382	Salvation Army Middle School 1, Osogbo
05	17	003	013	83	051700301383	Salvation Army Middle School 2, Osogbo
05	17	003	013	84	051700301384	St. Francis Middle School 1, Osogbo
05	17	003	013	85	051700301385	St. Francis Middle School 2, Osogbo
05	17	003	013	86	051700301386	Laro Timehin Middle Isale-Osun, Osogbo
05	17	003	013	87	051700301387	Baptist Middle School 1, Iraye
05	17	003	013	88	051700301388	Baptist Middle School 2, Iraye
05	17	003	013	89	051700301389	Community Middle School 1
05	17	003	013	90	051700301390	Community Middle School 2
05	17	003	013	91	051700301391	Ogunsua Middle School
05	17	003	013	92	051700301392	Modakeke Muslim Middle School
05	17	003	013	93	051700301393	L.A. Middle School 1
05	17	003	013	94	051700301394	L.A. Middle School 2
05	17	003	013	95	051700301395	St. Francis Middle School
05	17	003	013	96	051700301396	St. Stephen's Middle School 1
05	17	003	013	97	051700301397	St. Stephen's Middle School 2
05	17	003	013	98	051700301398	St. Stephen's Middle School 3
05	17	003	013	99	051700301399	Atakumosa East Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	01	051700301401	Atakumosa West Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	02	051700301402	Ayedaade Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	03	051700301403	Ayedire Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	04	051700301404	Boluwaduro Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	05	051700301405	Boripe Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	06	051700301406	Ede North Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	07	051700301407	Ede South Local Government Education Authority (Non-Teaching Staff)



**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	003	014	08	051700301408	Egbedore Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	09	051700301409	Ejigbo Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	10	051700301410	Ife Central Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	11	051700301411	Ife East Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	12	051700301412	Ife North Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	13	051700301413	Ife South Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	14	051700301414	Ifedayo Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	15	051700301415	Ifelodun Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	16	051700301416	Ila Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	17	051700301417	Ilesa East Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	18	051700301418	Ilesa West Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	19	051700301419	Irepodun Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	20	051700301420	Irewole Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	21	051700301421	Iwo Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	22	051700301422	Obokun Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	23	051700301423	Odo-Otin Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	24	051700301424	Ola-Oluwa Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	25	051700301425	Olorunda Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	26	051700301426	Oriade Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	27	051700301427	Orolu Local Government Education Authority (Non-Teaching Staff)
05	17	003	014	28	051700301428	Osogbo Local Government Education Authority (Non-Teaching Staff)

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	008	001	00	051700800100	<b>OSUN STATE LIBRARY BOARD</b>
05	17	008	002	00	051700800200	Office of the Honourable Commissioner / Chairman
05	17	008	003	00	051700800300	Internal Audit
05	17	008	004	00	051700800400	Department of Administration and Supplies
05	17	008	005	00	051700800500	Department of Finance and Accounts
05	17	008	006	00	051700800600	Department of Planning, Research and Statistics
05	17	008	007	00	051700800700	Office of the State Librarian
05	17	008	008	00	051700800800	Library Services
05	17	010	001	00	051701000100	<b>OSUN STATE MASS EDUCATION AGENCY</b>
05	17	010	002	00	051701000200	Office of the Honourable Commissioner / Chairman
05	17	010	003	00	051701000300	Internal Audit
05	17	010	004	00	051701000400	Department of Administration and Supplies
05	17	010	005	00	051701000500	Department of Finance and Accounts
05	17	010	006	00	051701000600	Department of Planning, Research and Statistics
05	17	010	007	00	051701000700	Adult Literacy & Quranic Education
05	17	010	008	00	051701000800	Network Public Enlightenment, NOGALSS NGOs, HIV/AIDS & OVC
05	17	010	009	00	051701000900	Continuing/Computer Education Centres & Summer Schools and Early Childcare Development Centre
05	17	010	010	00	051701001000	Women & Vocational Education
05	17	018	001	00	051701800100	<b>OSUN STATE COLLEGE OF TECHNOLOGY, ESA-OKE</b>
05	17	018	002	00	051701800200	Governing Council
05	17	018	003	00	051701800300	Rector's Office
05	17	018	004	00	051701800400	Deputy Rector's Office
05	17	018	005	00	051701800500	Registry
05	17	018	006	00	051701800600	Internal Audit
05	17	018	007	00	051701800700	Directorate of Student Affairs
05	17	018	008	00	051701800800	Bursary
05	17	018	009	00	051701800900	Health Centre
05	17	018	010	00	051701801000	Library

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	018	011	00	051701801100	Works & Services
05	17	018	012	00	051701801200	Faculty of Engineering
05	17	018	013	00	051701801300	Faculty of Environmental Studies
05	17	018	014	00	051701801400	Faculty of Management Science
05	17	018	015	00	051701801500	Faculty of Science
<b>05</b>	<b>17</b>	<b>019</b>	<b>001</b>	<b>00</b>	<b>051701900100</b>	<b>OSUN STATE POLYTECHNIC, IREE</b>
05	17	019	002	00	051701900200	Governing Council
05	17	019	003	00	051701900300	Rectory
05	17	019	004	00	051701900400	Deputy Rectory
05	17	019	005	00	051701900500	Registry
05	17	019	006	00	051701900600	Internal Audit
05	17	019	007	00	051701900700	Bursary
05	17	019	008	00	051701900800	Health Centre
05	17	019	009	00	051701900900	Library
05	17	019	010	00	051701901000	Works and Services
05	17	019	011	00	051701901100	School of Basic Studies
05	17	019	012	00	051701901200	Faculty of Engineering
05	17	019	013	00	051701901300	Faculty of Environmental Studies
05	17	019	014	00	051701901400	Faculty of Financial Studies
05	17	019	015	00	051701901500	Faculty of Information and Communication Technology
05	17	019	016	00	051701901600	Faculty of Management Studies
05	17	019	017	00	051701901700	Faculty of Science
<b>05</b>	<b>17</b>	<b>020</b>	<b>001</b>	<b>00</b>	<b>051702000100</b>	<b>OSUN STATE COLLEGE OF EDUCATION, ILESA</b>
05	17	020	002	00	051702000200	Governing Council
05	17	020	003	00	051702000300	Office of the Provost
05	17	020	004	00	051702000400	Deputy Provost Office
05	17	020	005	00	051702000500	Registry
05	17	020	006	00	051702000600	Bursary
05	17	020	007	00	051702000700	Library
05	17	020	008	00	051702000800	Works & Maintenance
05	17	020	009	00	051702000900	Academic Planning
05	17	020	010	00	051702001000	College Ventures and ICT
05	17	020	011	00	051702001100	Entrepreneurship
05	17	020	012	00	051702001200	Internal Quality Assurance
05	17	020	013	00	051702001300	MIS
05	17	020	014	00	051702001400	School of Education:

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	020	015	00	051702001500	School of Arts & Social Studies:
05	17	020	016	00	051702001600	School of Languages
05	17	020	017	00	051702001700	School of Science:
05	17	020	018	00	051702001800	School of Vocational & Technical Education
05	17	020	019	00	051702001900	U.I.B.ED & Sandwich Programme Directorates
<b>05</b>	<b>17</b>	<b>021</b>	<b>001</b>	<b>00</b>	<b>051702100100</b>	<b>OSUN STATE COLLEGE OF EDUCATION, ILA-ORANGUN</b>
05	17	021	002	00	051702100200	Office of the Provost
05	17	021	003	00	051702100300	Deputy Provost
05	17	021	004	00	051702100400	Registry
05	17	021	005	00	051702100500	Internal Audit
05	17	021	006	00	051702100600	Bursary
05	17	021	007	00	051702100700	Health Centre
05	17	021	008	00	051702100800	Library
05	17	021	009	00	051702100900	Maintenance
05	17	021	010	00	051702101000	Institution VIP (Charlet)
05	17	021	011	00	051702101100	School of Arts & Social Sciences
05	17	021	012	00	051702101200	School of Education
05	17	021	013	00	051702101300	School of Languages
05	17	021	014	00	051702101400	School of Science
05	17	021	015	00	051702101500	School of Vocational & Technical
<b>05</b>	<b>17</b>	<b>022</b>	<b>001</b>	<b>00</b>	<b>051702200100</b>	<b>OSUN STATE UNIVERSITY, OSOGBO</b>
05	17	022	002	00	051702200200	Office of the Vice Chancellor
05	17	022	003	00	051702200300	Registry
05	17	022	004	00	051702200400	Internal Audit
05	17	022	005	00	051702200500	Bursary
05	17	022	006	00	051702200600	Library
05	17	022	007	00	051702200700	Works
05	17	022	008	00	051702200800	Physical Planning
05	17	022	009	00	051702200900	College of Agriculture
05	17	022	010	00	051702201000	College of Education
05	17	022	011	00	051702201100	College of Health Sciences
05	17	022	012	00	051702201200	College of Humanities & Culture
05	17	022	013	00	051702201300	College of Law
05	17	022	014	00	051702201400	College of Management & Social Sciences
05	17	022	015	00	051702201500	College of Sciences, Engineering & Tech
05	17	022	016	00	051702201600	Centre for Pre-Degree Studies

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	022	017	00	051702201700	Post Graduate College
<b>05</b>	<b>17</b>	<b>023</b>	<b>001</b>	<b>00</b>	<b>051702300100</b>	<b>LADOKE AKINTOLA UNIVERSITY OF TECHNOLOGY, OGBOMOSO</b>
05	17	023	002	00	051702300200	Office of the Vice Chancellor
05	17	023	003	00	051702300300	Registry
05	17	023	004	00	051702300400	Internal Audit
05	17	023	005	00	051702300500	Bursary
05	17	023	006	00	051702300600	Health Centre
05	17	023	007	00	051702300700	Library
05	17	023	008	00	051702300800	Works
05	17	023	009	00	051702300900	Physical Planning
05	17	023	010	00	051702301000	Information and Communication Technology
05	17	023	011	00	051702301100	University Farm
05	17	023	012	00	051702301200	Faculty of Agricultural Science
05	17	023	013	00	051702301300	Faculty of Basic Medical Sciences
05	17	023	014	00	051702301400	Faculty of Clinical Sciences
05	17	023	015	00	051702301500	Faculty of Engineering and Technology
05	17	023	016	00	051702301600	Faculty of Environmental Sciences
05	17	023	017	00	051702301700	Faculty of Management Sciences
05	17	023	018	00	051702301800	Faculty of Pure and Applied Sciences
05	17	023	019	00	051702301900	Part time Unit
05	17	023	020	00	051702302000	Pre-degree Programme
05	17	023	021	00	051702302100	Post Graduate School
<b>05</b>	<b>17</b>	<b>026</b>	<b>001</b>	<b>00</b>	<b>051702600100</b>	<b>OSUN CENTRAL EDUCATIONAL DISTRICT ILA ORANGUN (DISTRICT OFFICE)</b>
05	17	026	002	00	051702600200	Office of the Tutor-General/Permanent Secretary
05	17	026	003	00	051702600300	Internal Audit
05	17	026	004	00	051702600400	Department of Administration and Supplies
05	17	026	005	00	051702600500	Department of Finance and Accounts
05	17	026	006	00	051702600600	Co-Curricular Science & Technology
05	17	026	007	00	051702600700	School Administration
05	17	026	008	00	051702600800	Teachers Establishment
05	17	026	009	00	051702600900	Inspectorate (Quality Assurance):
05	17	026	009	01	051702600901	Boluwaduro Local Education Office
05	17	026	009	02	051702600902	Boripe Local Education Office

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_ S UB_ O RG	SUB_ SU B_ SUB_ ORG	COMPLETE_ C ODES	DESCRIPTION_ MDAS
05	17	026	009	03	051702600903	Ifedayo Local Education Office
05	17	026	009	04	051702600904	Ifelodun Local Education Office
05	17	026	009	05	051702600905	Ila Local Education Office
05	17	026	009	06	051702600906	Irepodun Local Education Office
05	17	026	009	07	051702600907	Odo Otin Local Education Office
05	17	026	009	08	051702600908	Olorunda Local Education Office
05	17	026	009	09	051702600909	Orolu Local Education Office
05	17	026	009	10	051702600910	Osogbo Local Education Office
05	17	026	010	00	051702601000	ANGLICAN HIGH SCHOOL, OTAN AYEGBAJU
05	17	026	011	00	051702601100	BAPTIST HIGH SCHOOL, IRESI
05	17	026	012	00	051702601200	KIRIJI MEMORIAL HIGH SCHOOL, IGBAJO
05	17	026	013	00	051702601300	COMMUNITY MIDDLE/HIGH SCHOOL, ERIPA.
05	17	026	014	00	051702601400	COMMUNITY MIDDLE/HIGH SCHOOL, OKE-IRUN
05	17	026	015	00	051702601500	OKE-IRAGBIJI HIGH SCHOOL 1, IRAGBIJI.
05	17	026	016	00	051702601600	OKE-IRAGBIJI HIGH SCHOOL 2, IRAGBIJI.
05	17	026	017	00	051702601700	BAPTIST HIGH SCHOOL, IREE.
05	17	026	018	00	051702601800	AAGBA METHODIST HIGH SCHOOL, AAGBA.
05	17	026	019	00	051702601900	ADA COMMERCIAL HIGH SCHOOL, ADA.
05	17	026	020	00	051702602000	ISINMI OLOOTU MIDDLE/HIGH SCHOOL, ISINMI OLOOTU.
05	17	026	021	00	051702602100	COMMUNITY MIDDLE/HIGH SCHOOL,OYI AYEGUNLE
05	17	026	022	00	051702602200	OKE-ILA HIGH SCHOOL, OKE-ILA
05	17	026	023	00	051702602300	ORA HIGH SCHOOL, ORA
05	17	026	024	00	051702602400	ARUTU MEMORIAL MIDDLE/HIGH SCHOOL, OYI-ARAROMI.
05	17	026	025	00	051702602500	AKINORUN HIGH SCHOOL 1, IKIRUN.
05	17	026	026	00	051702602600	AKINORUN HIGH SCHOOL 2, IKIRUN.
05	17	026	027	00	051702602700	AKINORUN HIGH SCHOOL 3, IKIRUN.
05	17	026	028	00	051702602800	AKINORUN HIGH SCHOOL 4, IKIRUN.
05	17	026	029	00	051702602900	ORIMOLADE HIGH SCHOOL 1, IKIRUN
05	17	026	030	00	051702603000	ORIMOLADE HIGH SCHOOL 2, IKIRUN
05	17	026	031	00	051702603100	IBA COMMUNITY MIDDLE/HIGH SCHOOL, IBA.
05	17	026	032	00	051702603200	COMMUNITY MIDDLE/HIGH SCHOOL, OBAAGUN
05	17	026	033	00	051702603300	EKO ENDE MIDDLE/HIGH SCHOOL, EKO ENDE.
05	17	026	034	00	051702603400	IGBONNIBI HIGH SCHOOL 1, ILA.

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<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_ S UB_ O RG	SUB_ SU B_ SUB_ ORG	COMPLETE_ C ODES	DESCRIPTION_ MDAS
05	17	026	035	00	051702603500	IGBONNIBI HIGH SCHOOL 2, ILA.
05	17	026	036	00	051702603600	ILA HIGH SCHOOL 1, ILA.
05	17	026	037	00	051702603700	KAJOLA MIDDLE /HIGH SCHOOL, AJABA.
05	17	026	038	00	051702603800	ILOBU HIGH SCHOOL 1, ILOBU
05	17	026	039	00	051702603900	ILOBU HIGH SCHOOL 2, ILOBU
05	17	026	040	00	051702604000	ILOBU HIGH SCHOOL 3, ILOBU
05	17	026	041	00	051702604100	IMA HIGH SCHOOL , ILOBU
05	17	026	042	00	051702604200	ERIN COMMUNITY HIGH SCHOOL 1, ERIN OSUN
05	17	026	043	00	051702604300	ERIN COMMUNITY HIGH SCHOOL 2, ERIN OSUN
05	17	026	044	00	051702604400	ST PAUL'S MIDDLE SCHOOL, ILOBU
05	17	026	045	00	051702604500	AGBEYE COMMUNITY MIDDLE/HIGH SCHOOL, AGBEYE
05	17	026	046	00	051702604600	COMMUNITY MIDDLE/HIGH SCHOOL, FAJI
05	17	026	047	00	051702604700	COMMUNITY MIDDLE/HIGH SCHOOL, EKUSA
05	17	026	048	00	051702604800	COMMUNITY MIDDLE/HIGH SCHOOL, IYEKU
05	17	026	049	00	051702604900	COMMUNITY MIDDLE/HIGH SCHOOL, ASI-ASABA
05	17	026	050	00	051702605000	COMMUNITY MIDDLE/HIGH SCHOOL, ILA-ODO
05	17	026	051	00	051702605100	COMMUNITY MIDDLE/HIGH SCHOOL, OKUA
05	17	026	052	00	051702605200	EKOSIN COMMUNITY MIDDLE/HIGH SCHOOL,EKOSIN
05	17	026	053	00	051702605300	IGBAYE COMMUNITY MIDDLE/HIGH SCHOOL, IGBAYE
05	17	026	054	00	051702605400	INISA HIGH SCHOOL,1 INISA
05	17	026	055	00	051702605500	INISA HIGH SCHOOL, 2 INISA
05	17	026	056	00	051702605600	ODO-OTIN HIGH SCHOOL, OKUKU
05	17	026	057	00	051702605700	OKOYEKOLA COMMUNITY MIDDLE/HIGH SCHOOL, IJABE
05	17	026	058	00	051702605800	ORE COMMUNITY MIDDLE/HIGH SCHOOL, ORE
05	17	026	059	00	051702605900	OYAN HIGH SCHOOL, OYAN
05	17	026	060	00	051702606000	ST MARKS ANGLICAN HIGH SCHOOL 1, OSOGBO.
05	17	026	061	00	051702606100	ST MARKS ANGLICAN HIGH SCHOOL 2, OSOGBO.
05	17	026	062	00	051702606200	ST MARKS ANGLICAN HIGH SCHOOL 3, OSOGBO.
05	17	026	063	00	051702606300	ST MARKS ANGLICAN HIGH SCHOOL 4,

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_OR G	SUB_S UB_OR G	SUB_SU B_SUB_OR G	COMPLETE_C ODES	DESCRIPTION_MDAS
						OSOGBO.
05	17	026	064	00	051702606400	ST MARKS ANGLICAN HIGH SCHOOL 5, OSOGBO.
05	17	026	065	00	051702606500	ADS HIGH SCHOOL 1, OSOGBO
05	17	026	066	00	051702606600	ADS HIGH SCHOOL 2, OSOGBO
05	17	026	067	00	051702606700	ADS HIGH SCHOOL 3, OSOGBO
05	17	026	068	00	051702606800	ADS HIGH SCHOOL 4, OSOGBO
05	17	026	069	00	051702606900	COMMUNITY MIDDLE/HIGH SCHOOL 1, OTA EFUN OSOGBO.
05	17	026	070	00	051702607000	COMMUNITY MIDDLE/HIGH SCHOOL 2, OTA EFUN OSOGBO.
05	17	026	071	00	051702607100	ADEROHUNMU MIDDLE/HIGH SCHOOL, OBA-ILE.
05	17	026	072	00	051702607200	LAGUNLE MIDDLE/HIGH SCHOOL, OBA-OKE
05	17	026	073	00	051702607300	A.U.D. MIDDLE/HIGH SCHOOL, ILIE.
05	17	026	074	00	051702607400	IFON-ERIN HIGH SCHOOL 1, IFON-OSUN
05	17	026	075	00	051702607500	IFON-ERIN HIGH SCHOOL 2, IFON-OSUN
05	17	026	076	00	051702607600	IFON-ERIN HIGH SCHOOL 3, IFON-OSUN
05	17	026	077	00	051702607700	UNITED CHRISTIAN MIDDLE/HIGH SCHOOL, IFON-OSUN
05	17	026	078	00	051702607800	OLUFON COMPREHENSIVE MIDDLE/HIGH SCHOOL, IFON-OSUN
05	17	026	079	00	051702607900	OBA MORONFOLU MIDDLE/HIGH SCHOOL, IFON-OSUN
05	17	026	080	00	051702608000	OSOGBO HIGH SCHOOL 1, OSOGBO.
05	17	026	081	00	051702608100	OSOGBO HIGH SCHOOL 2, OSOGBO.
05	17	026	082	00	051702608200	OSOGBO HIGH SCHOOL 3, OSOGBO.
05	17	026	083	00	051702608300	OSOGBO HIGH SCHOOL 4, OSOGBO.
05	17	026	084	00	051702608400	BAPTIST HIGH SCHOOL 1, OSOGBO
05	17	026	085	00	051702608500	BAPTIST HIGH SCHOOL 2, OSOGBO
05	17	026	086	00	051702608600	BAPTIST HIGH SCHOOL 3, OSOGBO
05	17	026	087	00	051702608700	ST. CHARLES' HIGH SCHOOL 1, OSOGBO
05	17	026	088	00	051702608800	ST. CHARLES' HIGH SCHOOL 2, OSOGBO
05	17	026	089	00	051702608900	ST. CHARLES' HIGH SCHOOL 3, OSOGBO
05	17	026	090	00	051702609000	UNITY HIGH SCHOOL, IRAGBIJI
05	17	026	091	00	051702609100	SCIENCE HIGH SCHOOL, IKIRUN
05	17	026	092	00	051702609200	FAKUNLE UNITY HIGH SCHOOL, OSOGBO
05	17	026	093	00	051702609300	ATAOJA SCIENCE HIGH SCHOOL, OSOGBO.
05	17	026	094	00	051702609400	EBEKUN MIDDLE/HIGH SCHOOL, IRESI
05	17	026	095	00	051702609500	AMOTA COMMUNITY MIDDLE/HIGH SCHOOL, ORORUWO



**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	026	096	00	051702609600	ONADOLAPO HIGH SCHOOL, IKIRUN
<b>05</b>	<b>17</b>	<b>027</b>	<b>001</b>	<b>00</b>	<b>051702700100</b>	<b>OSUN EAST EDUCATIONAL DISTRICT OFFICE, ILE - IFE (DISTRICT OFFICE)</b>
05	17	027	002	00	051702700200	Office of the Tutor-General/Permanent Secretary
05	17	027	003	00	051702700300	Internal Audit
05	17	027	004	00	051702700400	Department of Administration and Supplies
05	17	027	005	00	051702700500	Department of Finance and Accounts
05	17	027	006	00	051702700600	Co-Curricular Science & Technology
05	17	027	007	00	051702700700	School Administration
05	17	027	008	00	051702700800	Teachers Establishment
05	17	027	009	00	051702700900	Inspectorate (Quality Assurance):
05	17	027	009	01	051702700901	Atakunmosa East Local Education Office
05	17	027	009	02	051702700902	Atakunmosa West Local Education Office
05	17	027	009	03	051702700903	Ife Central Local Education Office
05	17	027	009	04	051702700904	Ife East Area Office Local Education Office
05	17	027	009	05	051702700905	Ife East Local Education Office
05	17	027	009	06	051702700906	Ife North Local Education Office
05	17	027	009	07	051702700907	Ife South Local Education Office
05	17	027	009	08	051702700908	Ilesa East Local Education Office
05	17	027	009	09	051702700909	Ilesa West Local Education Office
05	17	027	009	10	051702700910	Obokun Local Education Office
05	17	027	009	11	051702700911	Oriade Local Education Office
05	17	027	010	00	051702701000	IWARA COMMUNITY MIDDLE/HIGH SCHOOL, IWARA
05	17	027	011	00	051702701100	IGANGAN COMMUNITY MIDDLE/HIGH SCHOOL, IGANGAN
05	17	027	012	00	051702701200	OKO-AAGO COMMUNITY MIDDLE/HIGH SCHOOL, OKO-AGO
05	17	027	013	00	051702701300	ODOGBO COMMUNITY MIDDLE/HIGH SCHOOL, ODOGBO
05	17	027	014	00	051702701400	FAFORIJI COMMUNITY MIDDLE/HIGH SCHOOL, FAFORIJI
05	17	027	015	00	051702701500	ABA OLOWU MIDDLE/HIGH SCHOOL, ABA-OLOWU
05	17	027	016	00	051702701600	AYINRIN COMMUNITY MIDDLE/HIGH SCHOOL, AYINRIN-ADEDEJI
05	17	027	017	00	051702701700	ILUPEJU COMMUNITY MIDDLE/HIGH SCHOOL, AJEBAMDELE
05	17	027	018	00	051702701800	TEMIDIRE MIDDLE/HIGH SCHOOL,

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_ S UB_ O RG	SUB_ SU B_ SUB_ OR G	COMPLETE_ C ODES	DESCRIPTION_ MDAS
						TEMIDIRE
05	17	027	019	00	051702701900	IFEDORE COMMUNITY MIDDLE/HIGH SCHOOL, S.B. OJO
05	17	027	020	00	051702702000	IREPODUN COMMUNITY MIDDLE/HIGH SCHOOL, ISE-IJESA
05	17	027	021	00	051702702100	ODO-IJESA MIDDLE/HIGH SCHOOL, ODO-IJESA
05	17	027	022	00	051702702200	AYEGUNLE COMMUNITY MIDDLE/HIGH SCHOOL, ALAGBON
05	17	027	023	00	051702702300	IPERINDO COMMUNITY HIGH SCHOOL, IPERINDO
05	17	027	024	00	051702702400	OKEBODE MIDDLE/HIGH SCHOOL, OKEBODE
05	17	027	025	00	051702702500	KOSILE MEMORIAL MIDDLE/HIGH SCHOOL, ITAGUNMODI
05	17	027	026	00	051702702600	OKE-OSIN COMMUNITY MIDDLE/HIGH SCHOOL, OKE-OSIN
05	17	027	027	00	051702702700	IWARO COMMUNITY MIDDLE/HIGH SCHOOL, IWARO
05	17	027	028	00	051702702800	ISOLO COMMUNITY MIDDLE/HIGH SCHOOL, ISOLO
05	17	027	029	00	051702702900	ILAA-JESA COMMUNITY MIDDLE/HIGH SCHOOL, ILA-IJESA
05	17	027	030	00	051702703000	IBODI MIDDLE/HIGH SCHOOL, IBODI
05	17	027	031	00	051702703100	ATAKUNMOSA HIGH SCHOOL, OSU
05	17	027	032	00	051702703200	AKINYEMI MEMORIAL HIGH SCHOOL, IFEWARA
05	17	027	033	00	051702703300	APARA MEM. HIGH SCHOOL, KAJOLA
05	17	027	034	00	051702703400	BILADU MIDDLE/HIGH SCHOOL, ILESA
05	17	027	035	00	051702703500	ILESA HIGH SCHOOL I, ILESA
05	17	027	036	00	051702703600	ILESA HIGH SCHOOL II, ILESA
05	17	027	037	00	051702703700	ILESA HIGH SCHOOL III, ILESA
05	17	027	038	00	051702703800	ILESA HIGH SCHOOL IV, ILESA
05	17	027	039	00	051702703900	ST. MARGARET HIGH SCHOOL I, ILESA
05	17	027	040	00	051702704000	ST. MARGARET HIGH SCHOOL II, ILESA
05	17	027	041	00	051702704100	UNITED ANGLICAN /METHODIST HIGH SCHOOL I, ILESA
05	17	027	042	00	051702704200	UNITED ANGLICAN /METHODIST HIGH SCHOOL II, ILESA
05	17	027	043	00	051702704300	IJESA MUSLIM HIGH SCHOOL, ILESA
05	17	027	044	00	051702704400	METHODIST HIGH SCHOOL I, ILESA
05	17	027	045	00	051702704500	METHODIST HIGH SCHOOL II, ILESA

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	027	046	00	051702704600	METHODIST HIGH SCHOOL III, ILESA
05	17	027	047	00	051702704700	OGEDENGBE HIGH SCHOOL I, ILESA
05	17	027	048	00	051702704800	OGEDENGBE HIGH SCHOOL II, ILESA
05	17	027	049	00	051702704900	IFELODUN COMMUNITY MIDDLE/HIGH SCHOOL, IDOMINASI
05	17	027	050	00	051702705000	ILUMEF A COMMUNITY MIDDLE/HIGH SCHOOL, IDO-OKO
05	17	027	051	00	051702705100	IPETU ILE MIDDLE/HIGH SCHOOL, IPETU-ILE
05	17	027	052	00	051702705200	ADA OWODE BAPTIST COMMUNITY MIDDLE/HIGH SCHOOL, ADA-OWODE
05	17	027	053	00	051702705300	OTAN-ILE COMMUNIY MIDDLE/HIGH SCHOOL, OTAN-ILE
05	17	027	054	00	051702705400	ILASE COMMUNITY MIDDLE/HIGH SCHOOL, ILASE
05	17	027	055	00	051702705500	ESA-ODO COMMUNITY MIDDLE/HIGH SCHOOL, ESA-ODO
05	17	027	056	00	051702705600	ILAHUN COMMUNITY MIDDLE/HIGH SCHOOL, ILAHUN
05	17	027	057	00	051702705700	L.A. MIDDLE/HIGH SCHOOL, IBOKUN
05	17	027	058	00	051702705800	ILARE COMMUNITY MIDDLE/HIGH SCHOOL, ILARE
05	17	027	059	00	051702705900	IBOKUN HIGH SCHOOL I, IBOKUN
05	17	027	060	00	051702706000	IBOKUN HIGH SCHOOL II, IBOKUN
05	17	027	061	00	051702706100	ESA-OKE HIGH SCHOOL I, ESA-OKE
05	17	027	062	00	051702706200	ESA-OKE HIGH SCHOOL II, ESA-OKE
05	17	027	063	00	051702706300	IMESI-ILE HIGH SCHOOL, IMESI-ILE
05	17	027	064	00	051702706400	IKINYINWA/IPONDA COMMUNITY MIDDLE SCHOOL, IKINYINWA/IPONDA
05	17	027	065	00	051702706500	ERINMO MIDDLE/HIGH SCHOOL, ERINMO-IJESA
05	17	027	066	00	051702706600	ERE-IJESA MIDDLE/HIGH SCHOOL, ERE-IJESA
05	17	027	067	00	051702706700	EBENEZER MIDDLE/HIGH SCHOOL, IJEDA
05	17	027	068	00	051702706800	C.A.C. MIDDLE/HIGH SCHOOL, IWARAJA
05	17	027	069	00	051702706900	ERIN-IJESA MIDDLE/HIGH SCHOOL, ERIN-IJESA
05	17	027	070	00	051702707000	IREPODUN MIDDLE/HIGH SCHOOL, ERIN-OKE
05	17	027	071	00	051702707100	A.U.D. MIDDLE/HIGH SCHOOL, IPETU-IJESA
05	17	027	072	00	051702707200	IKEJI-ILE COMMUNITY MIDDLE/HIGH SCHOOL, IKEJI-ILE
05	17	027	073	00	051702707300	APOTI MIDDLE/HIGH SCHOOL, APOTI
05	17	027	074	00	051702707400	DAGBAJA MIDDLE/HIGH SCHOOL, DAGBAJA

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	027	075	00	051702707500	ORISUNBARE-ALAKA MIDDLE/HIGH SCHOOL, ALAKA
05	17	027	076	00	051702707600	IKEJI-ARAKEJI MIDDLE/HIGH SCHOOL, IKEJI-ARAKEJI
05	17	027	077	00	051702707700	IPETU IJESA HIGH SCHOOL I, IPETU-IJESA
05	17	027	078	00	051702707800	IPETU IJESA HIGH SCHOOL II, IPETU-IJESA
05	17	027	079	00	051702707900	IPETU IJESA HIGH SCHOOL III, IPETU-IJESA
05	17	027	080	00	051702708000	IJEBU-JESA HIGH SCHOOL, IJEBU-IJESA
05	17	027	081	00	051702708100	OWENA IJESA HIGH SCHOOL, OWENA-IJESA
05	17	027	082	00	051702708200	IWOYE-IJESA MIDDLE/HIGH SCHOOL, IWOYE-IJESA
05	17	027	083	00	051702708300	ODUDUWA HIGH SCHOOL I, ILE-IFE
05	17	027	084	00	051702708400	ODUDUWA HIGH SCHOOL II, ILE-IFE
05	17	027	085	00	051702708500	ST. DAVIDS HIGH SCHOOL I, ILE-IFE
05	17	027	086	00	051702708600	ST. DAVIDS HIGH SCHOOL II, ILE-IFE
05	17	027	087	00	051702708700	SEVENTH DAY HIGH SCHOOL I, ILE-IFE
05	17	027	088	00	051702708800	SEVENTH DAY HIGH SCHOOL II, ILE-IFE
05	17	027	089	00	051702708900	MOREMI HIGH SCHOOL I, ILE-IFE
05	17	027	090	00	051702709000	MOREMI HIGH SCHOOL II, ILE-IFE
05	17	027	091	00	051702709100	IYANFOWOROGI MIDDLE/HIGH SCHOOL, ILE-IFE
05	17	027	092	00	051702709200	WANIKIN COMMUNITY MIDDLE/HIGH SCHOOL, ILE-IFE
05	17	027	093	00	051702709300	YEKEMI MIDDLE/HIGH SCHOOL, ILE-IFE
05	17	027	094	00	051702709400	IFE ANGLICAN HIGH SCHOOL, ILE-IFE
05	17	027	095	00	051702709500	ADS HIGH SCHOOL I, ILE-IFE
05	17	027	096	00	051702709600	ADS HIGH SCHOOL II, ILE-IFE
05	17	027	097	00	051702709700	IFE CITY HIGH SCHOOL, ILE-IFE
05	17	027	098	00	051702709800	ST. JOHN HIGH SCHOOL I, ILE-IFE
05	17	027	099	00	051702709900	ST. JOHN HIGH SCHOOL II, ILE-IFE
05	17	027	100	00	051702710000	ST. JOHN'S HIGH SCHOOL III, ILE-IFE
05	17	027	101	00	051702710100	IFE SCHOOL OF SCIENCE, ILE-IFE
05	17	027	102	00	051702710200	ASIPA MIDDLE/HIGH SCHOOL, ASIPA
05	17	027	103	00	051702710300	AKINLALU MIDDLE/HIGH SCHOOL, AKINLALU
05	17	027	104	00	051702710400	AMUKEGUN MIDDLE/HIGH SCHOOL, AMUKEGUN
05	17	027	105	00	051702710500	OYERE-APAMU MIDDLE/HIGH SCHOOL, OYERE-APAMU
05	17	027	106	00	051702710600	UNITED MIDDLE/HIGH SCHOOL, OYERE-ABORISADE

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	027	107	00	051702710700	OKUU OMONI COMMUNITY MIDDLE/HIGH SCHOOL, OKUU OMONI
05	17	027	108	00	051702710800	C.A.C. MIDDLE/HIGH SCHOOL, MORO
05	17	027	109	00	051702710900	ORIGBO HIGH SCHOOL, MORO
05	17	027	110	00	051702711000	L.A. HIGH SCHOOL I, IPETUMODU
05	17	027	111	00	051702711100	L.A. HIGH SCHOOL II, IPETUMODU
05	17	027	112	00	051702711200	C.A.C. HIGH SCHOOL, EDUNABON
05	17	027	113	00	051702711300	UNITY HIGH SCHOOL, IPETUMODU
05	17	027	114	00	051702711400	IREPODUN MIDDLE/HIGH SCHOOL, AYE-ARODE
05	17	027	115	00	051702711500	OMIFUNFUN COMMUNITY MIDDLE/HIGH SCHOOL, OMIFUNFUN
05	17	027	116	00	051702711600	ONIPEREGUN COMMUNITY MIDDLE/HIGH SCHOOL, ONIPEREGUN
05	17	027	117	00	051702711700	OLUGBODE COMMUNITY MIDDLE/HIGH SCHOOL, OLUGBODE
05	17	027	118	00	051702711800	IFESOWASOPO COMMUNITY MIDDLE/HIGH SCHOOL, EGBEJODA
05	17	027	119	00	051702711900	ARA COMMUNITY MIDDLE/HIGH SCHOOL, ARA-JOSHUA
05	17	027	120	00	051702712000	ALABAMETA COMMUNITY MIDDLE/HIGH SCHOOL, ALABAMETA
05	17	027	121	00	051702712100	ARAROMI COMMUNITY MIDDLE/HIGH SCHOOL, ARAROMI OKE-ODO
05	17	027	122	00	051702712200	IDI-AKO COMMUNITY MIDDLE/HIGH SCHOOL, IDI-AKO
05	17	027	123	00	051702712300	EYENLA COMMUNITY MIDDLE/HIGH SCHOOL, AMULA-SALIU
05	17	027	124	00	051702712400	ALUTIERIN MIDDLE/HIGH SCHOOL, ALUTIERIN
05	17	027	125	00	051702712500	AYEDUN MIDDLE/HIGH SCHOOL, LABATA
05	17	027	126	00	051702712600	ADEREMI MEMORIAL MIDDLE/HIGH SCHOOL, AYE-OBA
05	17	027	127	00	051702712700	COMMUNITY MIDDLE/HIGH SCHOOL, AJEBAMDELE FADEHAN
05	17	027	128	00	051702712800	AYANBEKU MEMORIAL HIGH SCHOOL I, AYANBEKU
05	17	027	129	00	051702712900	AYANBEKU MEMORIAL HIGH SCHOOL II, AYANBEKU
05	17	027	130	00	051702713000	IFETEDO HIGH SCHOOL, IFETEDO
05	17	027	131	00	051702713100	OSI COMMUNITY HIGH SCHOOL, OSI-SOOKO
05	17	027	132	00	051702713200	OLODE HIGH SCHOOL I, OLODE
05	17	027	133	00	051702713300	OLODE HIGH SCHOOL II, OLODE

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	027	134	00	051702713400	BAPTIST HIGH SCHOOL, MEFOWORADE
05	17	027	135	00	051702713500	THE APOSTOLIC HIGH SCHOOL, MODAKEKE
05	17	027	136	00	051702713600	MODAKEKE HIGH SCHOOL I, MODAKEKE
05	17	027	137	00	051702713700	MODAKEKE HIGH SCHOOL II, MODAKEKE
05	17	027	138	00	051702713800	OUR LADYS HIGH SCHOOL I, MODAKEKE
05	17	027	139	00	051702713900	OUR LADYS HIGH SCHOOL II, MODAKEKE
05	17	027	140	00	051702714000	MODAKEKE ISLAMIC HIGH SCHOOL, MODAKEKE
<b>05</b>	<b>17</b>	<b>028</b>	<b>001</b>	<b>00</b>	<b>051702800100</b>	<b>OSUN WEST EDUCATIONAL DISTRICT OFFICE, IKIRE (DISTRICT OFFICE)</b>
05	17	028	002	00	051702800200	Office of the Tutor-General/Permanent Secretary
05	17	028	003	00	051702800300	Internal Audit
05	17	028	004	00	051702800400	Department of Administration and Supplies
05	17	028	005	00	051702800500	Department of Finance and Accounts
05	17	028	006	00	051702800600	Co-Curricular Science & Technology
05	17	028	007	00	051702800700	School Administration
05	17	028	008	00	051702800800	Teachers Establishment
05	17	028	009	00	051702800900	Inspectorate (Quality Assurance):
05	17	028	009	01	051702800901	Ayedaade Local Education Office
05	17	028	009	02	051702800902	Ayedire Local Education Office
05	17	028	009	03	051702800903	Ede North Local Education Office
05	17	028	009	04	051702800904	Ede South Local Education Office
05	17	028	009	05	051702800905	Egbedore Local Education Office
05	17	028	009	06	051702800906	Ejigbo Local Education Office
05	17	028	009	07	051702800907	Irewole Local Education Office
05	17	028	009	08	051702800908	Isokan Local Education Office
05	17	028	009	09	051702800909	Iwo Local Education Office
05	17	028	009	10	051702800910	Ola Oluwa Local Education Office
05	17	028	010	00	051702801000	OOGI COMM MIDDLE/HIGH SCHOOL, OOGI
05	17	028	011	00	051702801100	ST. DAVID'S ANG. HIGH SCHL. I, ODE-OMU
05	17	028	012	00	051702801200	COMM. MIDDLE /HIGH SCHL, AGO-OWU
05	17	028	013	00	051702801300	COMM. MIDDLE /HIGH SCHL, AKIRIBOTO
05	17	028	014	00	051702801400	COMM MIDDLE/HIGH SCHOOL, WAKAJAYE.
05	17	028	015	00	051702801500	GBONGAN ODE-OMU ANG HIGH SCHOOL I
05	17	028	016	00	051702801600	GBONGAN/ODEOMU. ANG. HIGH SCH. II
05	17	028	017	00	051702801700	ST. DAVID'S ANG. HIGH SCHOOL II, ODE-OMU

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	028	018	00	051702801800	ST. PATRICK'S HIGH SCHOOL I, GBONGAN
05	17	028	019	00	051702801900	ST. PATRICK'S HIGH SCHOOL II, GBONGAN
05	17	028	020	00	051702802000	ST. DAVID'S ANG. HIGH SCHOOL III, ODE-OMU
05	17	028	021	00	051702802100	ARAROMI-OWU MIDDLE HIGH SCHOOL
05	17	028	022	00	051702802200	ORILE-OWU HIGH SCHOOL, ORILE-OWU
05	17	028	023	00	051702802300	COMM. MIDDLE /HIGH SCHL, TONKERE
05	17	028	024	00	051702802400	COMMUNITY MIDDLE/HIGH SCHL, IGBOTENTE
05	17	028	025	00	051702802500	LUTHER KING'S HIGH SCHOOL II, ILE-OGBO
05	17	028	026	00	051702802600	KUTA COMMUNITY HIGH SCHL., KUTA
05	17	028	027	00	051702802700	LUTHER KING'S HIGH SCHOOL I, ILE-OGBO
05	17	028	028	00	051702802800	OLUPONNA HIGH SCHOOL, OLUPONNA
05	17	028	029	00	051702802900	AKINRERE MIDDLE /HIGH SCHOOL III, IKIRE
05	17	028	030	00	051702803000	ANSAR-U-DEEN HIGH SCHOOL
05	17	028	031	00	051702803100	AYEDAAGE HIGH SCHOOL I, IKIRE
05	17	028	032	00	051702803200	FATIMA COLLEGE SENIOR SCHOOL II, IKIRE
05	17	028	033	00	051702803300	COMMUNITY MIDDLE/HIGH ODEYINKA
05	17	028	034	00	051702803400	AYEDAAGE HIGH SCHOOL III, IKIRE
05	17	028	035	00	051702803500	COMMUNITY MIDDLE/HIGH SCHL, WASINMI
05	17	028	036	00	051702803600	FATIMA COLLEGE SENIOR SCHOOL I, IKIRE
05	17	028	037	00	051702803700	IKIRE MUSLIM MIDDLE / HIGH SCHOOL, IKIRE
05	17	028	038	00	051702803800	AYEDAAGE HIGH SCHOOL II, IKIRE
05	17	028	039	00	051702803900	ST. ANTHONY'S HIGH SCHOOL II, IKOYI
05	17	028	040	00	051702804000	COMM MIDDLE/HIGH SCHOOL, ORANRAN
05	17	028	041	00	051702804100	APOMU MIDDLE / HIGH SCHOOL I, APOMU
05	17	028	042	00	051702804200	A.D.C HIGH SCHOOL I, APOMU
05	17	028	043	00	051702804300	A.D.C HIGH SCHOOL II, APOMU
05	17	028	044	00	051702804400	APOMU MIDDLE /HIGH SCHOOL II, APOMU
05	17	028	045	00	051702804500	A.D.C HIGH SCHOOL III, APOMU
05	17	028	046	00	051702804600	COMM MIDDLE/HIGH SCHOOL, EGBEDA
05	17	028	047	00	051702804700	COMM. MIDDLE/HIGH SCHOOL, AYEPE
05	17	028	048	00	051702804800	ST. ANTHONY'S HIGH SCHOOL I, IKOYI
05	17	028	049	00	051702804900	BAPTIST HIGH SCHOOL 5, IWO
05	17	028	050	00	051702805000	IWO MUSLIM COMP. HIGH SCHOOL
05	17	028	051	00	051702805100	ANWARUL-ISLAM HIGH SCHOOL 3, IWO
05	17	028	052	00	051702805200	ANWARUL-ISLAM HIGH SCHOOL 1, IWO
05	17	028	053	00	051702805300	BAPTIST HIGH SCHOOL 2, IWO



**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	028	054	00	051702805400	COMM. MIDDLE/HIGH SCHOOL, ELEM O ADANA
05	17	028	055	00	051702805500	COMM. MIDDLE/HIGH SCHOOL, OLUPO IWO
05	17	028	056	00	051702805600	COMM. MIDDLE/HIGH SCHOOL, PAPA
05	17	028	057	00	051702805700	IWO HIGH SCHOOL 3, IWO
05	17	028	058	00	051702805800	IWO HIGH SCHOOL 1, IWO
05	17	028	059	00	051702805900	IWO HIGH SCHOOL 2, IWO
05	17	028	060	00	051702806000	BAPTIST HIGH SCHOOL 3, IWO
05	17	028	061	00	051702806100	BAPTIST HIGH SCHOOL 4, IWO
05	17	028	062	00	051702806200	BAPTIST HIGH SCHOOL 1, IWO
05	17	028	063	00	051702806300	ANWARUL-ISLAM HIGH SCHOOL 2, IWO
05	17	028	064	00	051702806400	TELEMU COMP. MIDDLE/HIGH SCHL., TELEMU
05	17	028	065	00	051702806500	IWO-OKE MIDDLE/HIGH SCHOOL, IWO-OKE
05	17	028	066	00	051702806600	OGBAAGBA COMM HIGH SCHOOL, OGBAAGBA
05	17	028	067	00	051702806700	ADATAN HIGH SCHOOL, ASA
05	17	028	068	00	051702806800	COMPR MIDDLE/HIGH SCHOOL, ILE-OGO
05	17	028	069	00	051702806900	COMM HIGH SCHOOL, BODE-OSI
05	17	028	070	00	051702807000	COMM MIDDLE/HIGH SCHOOL, IKIRE-ILE
05	17	028	071	00	051702807100	COMM MIDDLE/HIGH SCHOOL, IKONIFIN
05	17	028	072	00	051702807200	COMM MIDDLE/HIGH SCHOOL, AJAGUNLASE
05	17	028	073	00	051702807300	ILUPEJU COMM. M/HIGH SCHL, ILEMOWU
05	17	028	074	00	051702807400	ADS HIGH SCHOOL II, EJIGBO
05	17	028	075	00	051702807500	ADS HIGH SCHOOL I, OLA RD. EJIGBO
05	17	028	076	00	051702807600	AGURODO MIDDLE/HIGH SCHOOL
05	17	028	077	00	051702807700	AJODA COMM MIDDLE/HIGH SCHOOL, INISA
05	17	028	078	00	051702807800	ANGLICAN HIGH SCHOOL, IFE-ODAN
05	17	028	079	00	051702807900	BAPTIST MIDDLE/HIGH SCHOOL, OLA
05	17	028	080	00	051702808000	COMM. MIDDLE/HIGH SCHL, IDIGBASONGBE
05	17	028	081	00	051702808100	ISOKO COMM. MIDDLE/HIGH SCHOOL.
05	17	028	082	00	051702808200	ISUNDUNRIN MIDDLE/HIGH SCHOOL.
05	17	028	083	00	051702808300	EJIGBO BAPTIST HIGH SCHOOL, EJIGBO 1
05	17	028	084	00	051702808400	EJIGBO BAPTIST HIGH SCHOOL, EJIGBO 11
05	17	028	085	00	051702808500	ILAWO COMM. MIDDLE/HIGH SCHL., ILAWO
05	17	028	086	00	051702808600	MASIFA MIDDLE/HIGH SCHOOL
05	17	028	087	00	051702808700	MUSLIM COMMERCIAL MIDDLE/HIGH, OLA



**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	028	088	00	051702808800	OGURO MIDDLE/HIGH SCHOOL
05	17	028	089	00	051702808900	TIMI-AGBALE HIGH SCHOOL II, EDE
05	17	028	090	00	051702809000	EDE MUSLIM HIGH SCHOOL II, EDE
05	17	028	091	00	051702809100	EDE MUSLIM HIGH SCHOOL I, EDE
05	17	028	092	00	051702809200	OWODE ADEJUWON MIDDLE/HIGH SCHL
05	17	028	093	00	051702809300	TIMI-AGBALE HIGH SCHOOL I, EDE
05	17	028	094	00	051702809400	ADVENTIST HIGH SCHOOL I, EDE
05	17	028	095	00	051702809500	AGBONRAN HIGH SCHOOL I, EDE
05	17	028	096	00	051702809600	AKODA MODEL MIDDLE/HIGH SCHOOL
05	17	028	097	00	051702809700	AGBONRAN HIGH SCHOOL II, EDE
05	17	028	098	00	051702809800	BAPTIST HIGH SCHOOL, EDE
05	17	028	099	00	051702809900	COMM. HIGH SCHOOL, ALAJUE EDE
05	17	028	100	00	051702810000	LAMINISA MIDDLE/HIGH SCHOOL, EDE
05	17	028	101	00	051702810100	ADVENTIST HIGH SCHOOL II, EDE
05	17	028	102	00	051702810200	SEKONA HIGH SCHOOL, EDE
05	17	028	103	00	051702810300	ALAWO MIDDLE/HIGH SCHOOL, AWO
05	17	028	104	00	051702810400	BAPTIST MIDDLE/HIGH SCHOOL, ARA
05	17	028	105	00	051702810500	COMMUNITY MIDDLE/HIGH SCHOOL, IWOYE
05	17	028	106	00	051702810600	IDDO-OSUN HIGH SCHOOL, IDO-OSUN
05	17	028	107	00	051702810700	IRAGBERI MIDDLE/HIGH SCHL, IRAGBERI
05	17	028	108	00	051702810800	OJO ARO COM MIDDLE/HIGH SCHL, ARO
05	17	028	109	00	051702810900	OKINNI COMM. MIDDLE/HIGH SCHOOL
05	17	028	110	00	051702811000	OLOFA MIDDLE/HIGH SCHOOL OFATEDO
05	17	051	001	00	051705100100	<b>TEACHERS' ESTABLISHMENT AND PENSIONS OFFICE, OSOGBO</b>
05	17	051	002	00	051705100200	Office of the Honourable Commissioner / Chairman
05	17	051	003	00	051705100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
05	17	051	004	00	051705100400	Internal Audit
05	17	051	005	00	051705100500	Department of Administration and Supplies
05	17	051	006	00	051705100600	Department of Finance and Accounts
05	17	051	007	00	051705100700	Department of Planning, Research and Statistics
05	17	051	008	00	051705100800	Pension Administration
05	17	051	009	00	051705100900	Teachers Resource Centre

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_O RG	SUB_SU B_SUB_ ORG	COMPLETE_C ODES	DESCRIPTION_MDAS
05	17	053	001	00	051705300100	<b>BOARD FOR TECHNICAL AND VOCATIONAL EDUCATION</b>
05	17	053	002	00	051705300200	Office of the Honourable Commissioner / Chairman
05	17	053	003	00	051705300300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
05	17	053	004	00	051705300400	Internal Audit
05	17	053	005	00	051705300500	Department of Administration and Supplies
05	17	053	006	00	051705300600	Department of Finance and Accounts
05	17	053	007	00	051705300700	Department of Planning, Research and Statistics
05	17	053	008	00	051705300800	Business/Technical School Services Department
05	17	053	009	00	051705300900	Nine-Life Academies in Federal Constituencies of the State
05	17	053	010	00	051705301000	Government Technical College Ara
05	17	053	011	00	051705301100	Government Technical College Gbongan
05	17	053	012	00	051705301200	Government Technical College Ijebu-Jesa
05	17	053	013	00	051705301300	Government Technical College Ile-Ife
05	17	053	014	00	051705301400	Government Technical College Inisha
05	17	053	015	00	051705301500	Government Technical College Iwo
05	17	053	016	00	051705301600	Government Technical College Osogbo
05	17	053	017	00	051705301700	Government Technical College Osu
05	17	053	018	00	051705301800	Government Technical College Otan-Ayegbaju
05	17	056	001	00	051705600100	<b>OFFICE OF HIGHER EDUCATION, BURSARY &amp; SCHOLARSHIP</b>
05	17	056	002	00	051705600200	Office of the Special Adviser
05	17	056	003	00	051705600300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
05	17	056	004	00	051705600400	Internal Audit
05	17	056	005	00	051705600500	Department of Administration and Supplies
05	17	056	006	00	051705600600	Department of Finance and Accounts
05	17	056	007	00	051705600700	Department of Research Monitoring & Evaluation
05	17	056	008	00	051705600800	Bursary & Scholarship

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Education</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_ O RG	SUB_SU B_ SUB_ ORG	COMPLETE_ C ODES	DESCRIPTION_ MDAS
05	17	056	009	00	051705600900	Tertiary Education
<b>05</b>	<b>17</b>	<b>065</b>	<b>001</b>	<b>00</b>	<b>051706500100</b>	<b>OSUN EDUCATION QUALITY ASSURANCE AND MORALITY AGENCY</b>
05	17	065	002	00	051706500200	Office of the Honourable Commissioner / Chairman
05	17	065	003	00	051706500300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
05	17	065	004	00	051706500400	Internal Audit
05	17	065	005	00	051706500500	Department of Administration and Supplies
05	17	065	006	00	051706500600	Department of Finance and Accounts
05	17	065	007	00	051706500700	Department of Planning, Research and Statistics
05	17	065	008	00	051706500800	Legal, Morality and Counselling Services

**Appendix 6: Administrative Segment: Environment Sector**

<b>Administrative Segment: Environment Sector</b>						
<b>SEC TO R</b>	<b>OR G</b>	<b>SUB_ ORG</b>	<b>SUB_ SUB_ ORG</b>	<b>SUB_ SUB_ SUB_ ORG</b>	<b>Entity-Code</b>	<b>DESCRIPTION_MDAS</b>
06	35				0635	MINISTRY OF ENVIRONMENT & SANITATION
<b>06</b>	<b>35</b>	<b>001</b>	<b>001</b>	<b>00</b>	<b>063500100100</b>	<b>MINISTRY OF ENVIRONMENT &amp; SANITATION</b>
06	35	001	002	00	063500100200	Office of the Honourable Commissioner / Chairman
06	35	001	003	00	063500100300	Office of the Special Adviser
06	35	001	004	00	063500100400	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
06	35	001	005	00	063500100500	Internal Audit
06	35	001	006	00	063500100600	Department of Administration and Supplies
06	35	001	007	00	063500100700	Department of Finance and Accounts
06	35	001	008	00	063500100800	Department of Planning, Research and Statistics
06	35	001	009	00	063500100900	Environmental Health and Sanitation
06	35	001	010	00	063500101000	Flood Control and Engineering Services
<b>06</b>	<b>35</b>	<b>002</b>	<b>001</b>	<b>00</b>	<b>063500200100</b>	<b>OSUN PARKS AND GARDENS MANAGEMENT AGENCY</b>
06	35	002	002	00	063500200200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
06	35	002	003	00	063500200300	Internal Audit
06	35	002	004	00	063500200400	Department of Administration and Supplies
06	35	002	005	00	063500200500	Department of Finance and Accounts
06	35	002	006	00	063500200600	Department of Planning, Research and Statistics
06	35	002	007	00	063500200700	Beautification and Design
06	35	002	008	00	063500200800	Parks and Games
<b>06</b>	<b>35</b>	<b>053</b>	<b>001</b>	<b>00</b>	<b>063505300100</b>	<b>OSUN STATE WASTE MANAGEMENT AGENCY</b>
06	35	053	002	00	063505300200	Office of the Honourable Commissioner / Chairman
06	35	053	003	00	063505300300	Office of the Permanent Secretary / Executive Secretary / General Manager /

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

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<b>Administrative Segment: Environment Sector</b>						
SEC TO R	OR G	SUB_ ORG	SUB_ SUB_ ORG	SUB_ SUB_ SUB_ ORG	Entity-Code	DESCRIPTION_MDAS
						Director-General
06	35	053	004	00	063505300400	Internal Audit
06	35	053	005	00	063505300500	Department of Administration and Supplies
06	35	053	006	00	063505300600	Department of Finance and Accounts
06	35	053	007	00	063505300700	Department of Planning, Research and Statistics
06	35	053	008	00	063505300800	Enforcement and Monitoring
06	35	053	009	00	063505300900	Waste Management and Sanitation

**Appendix 7: Administrative Segment: HEALTH**

<b>Administrative Segment: HEALTH</b>						
<b>SEC TO R</b>	<b>OR G</b>	<b>SU B_ OR G</b>	<b>SUB_S UB_ OR G</b>	<b>SUB_SUB_ SUB_ OR G</b>	<b>ENTITY-CODE</b>	<b>DESCRIPTION_ MDAS</b>
07	21	001	001	00	072100100100	<b>MINISTRY OF HEALTH</b>
07	21	001	002	00	072100100200	Office of the Honourable Commissioner / Chairman
07	21	001	003	00	072100100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
07	21	001	004	00	072100100400	Internal Audit
07	21	001	005	00	072100100500	Department of Administration and Supplies
07	21	001	006	00	072100100600	Department of Finance and Accounts
07	21	001	007	00	072100100700	Department of Planning, Research and Statistics
07	21	001	008	00	072100100800	Nursing Services
07	21	001	009	00	072100100900	Pharmaceutical Service
07	21	001	010	00	072100101000	Primary Health Care/Disease Control
07	21	001	011	00	072100101100	Tertiary & Non-Governmental Institutions
07	21	001	011	01	072100101101	School of Health Technology, Ilesa
07	21	001	011	02	072100101102	Osogbo Zonal Health Office
07	21	001	011	03	072100101103	Ilesa Zone Health Office
07	21	001	011	04	072100101104	Ede Zonal Health Office
07	21	001	011	05	072100101105	Ile Ife Zonal Health Office
07	21	001	011	06	072100101106	Iwo Zonal Health Office
07	21	001	011	07	072100101107	Ikirun Zonal Health Office
07	21	026	001	00	072102600100	<b>LAUTECH TEACHING HOSPITAL, OSOGBO</b>
07	21	026	002	00	072102600200	Office of the Honourable Commissioner / Chairman
07	21	026	003	00	072102600300	Office of the Permanent Secretary / Chief Medical Director
07	21	026	004	00	072102600400	Internal Audit
07	21	026	005	00	072102600500	Department of Administration
07	21	026	006	00	072102600600	Department of Finance and Accounts
07	21	026	007	00	072102600700	Marketing / Purchasing & Supplies
07	21	026	008	00	072102600800	Public Relations

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: HEALTH</b>						
SEC TO R	OR G	SU B_OR G	SUB_S UB_OR G	SUB_SUB_ SUB_OR G	ENTITY-CODE	DESCRIPTION_MDAS
07	21	026	009	00	072102600900	Security
07	21	026	010	00	072102601000	Office of the Chairman Medical Advisory Committee
07	21	026	011	00	072102601100	Stores & Supplies
07	21	026	012	00	072102601200	Works & Maintenance
07	21	026	013	00	072102601300	Management Information System
07	21	026	014	00	072102601400	Medicine
07	21	026	015	00	072102601500	Surgery
07	21	026	016	00	072102601600	Obstetrics & Gynaecology
07	21	026	017	00	072102601700	Paediatrics
07	21	026	018	00	072102601800	Haematology
07	21	026	019	00	072102601900	Microbiology
07	21	026	020	00	072102602000	Chemical Pathology
07	21	026	021	00	072102602100	Morbid Anatomy/Histopathology
07	21	026	022	00	072102602200	Community Medicine
07	21	026	023	00	072102602300	Ophthalmology
07	21	026	024	00	072102602400	Radiology
07	21	026	025	00	072102602500	General Outpatient
07	21	026	026	00	072102602600	Physiotherapy
07	21	026	027	00	072102602700	Pharmacy
07	21	026	028	00	072102602800	ENT
07	21	026	029	00	072102602900	Nursing
07	21	026	030	00	072102603000	Anaesthesia
07	21	026	031	00	072102603100	Psychiatry
07	21	026	032	00	072102603200	Medical Social Work
07	21	026	033	00	072102603300	Medical Records
07	21	026	034	00	072102603400	Medical Library
07	21	026	035	00	072102603500	Laundry & Tailoring
07	21	026	036	00	072102603600	Telephone Exchange
07	21	026	037	00	072102603700	Dietetics
07	21	026	038	00	072102603800	IHVN
07	21	026	039	00	072102603900	School of Nursing / Basic Studies
07	21	026	040	00	072102604000	Dental Health
07	21	026	041	00	072102604100	Catering
07	21	026	042	00	072102604200	Procurement
07	21	026	043	00	072102604300	Medical Laboratory
07	21	102	001	00	072110200100	OSUN STATE HOSPITALS MANAGEMENT BOARD
07	21	102	002	00	072110200200	Office of the Honourable Commissioner

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: HEALTH</b>						
SEC TO R	OR G	SU B_OR G	SUB_S UB_OR G	SUB_SUB_ SUB_OR G	ENTITY-CODE	DESCRIPTION_MDAS
						/ Chairman
07	21	102	003	00	072110200300	Office of the Special Adviser
07	21	102	004	00	072110200400	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
07	21	102	005	00	072110200500	Internal Audit
07	21	102	006	00	072110200600	Department of Administration and Supplies
07	21	102	007	00	072110200700	Department of Finance and Accounts
07	21	102	008	00	072110200800	Department of Planning, Research and Statistics
07	21	102	009	00	072110200900	Medical Lab. Services
07	21	102	010	00	072110201000	Medical Services
07	21	102	011	00	072110201100	Nursing Services
07	21	102	012	00	072110201200	Pharmaceutical Services
07	21	102	013	00	072110201300	Physiotherapy & Medical Rehabilitation Services
07	21	102	014	00	072110201400	State Specialist Hospital, Osogbo
07	21	102	015	00	072110201500	Comprehensive Health Centre, Oke Ayepe
07	21	102	016	00	072110201600	Comprehensive Health Centre, Oba-Ile
07	21	102	017	00	072110201700	Comprehensive Health Centre, Ilobu
07	21	102	018	00	072110201800	Comprehensive Health Centre, Ilie
07	21	102	019	00	072110201900	Comprehensive Health Centre, Ifon
07	21	102	020	00	072110202000	Secretariat Staff Clinic, Osogbo
07	21	102	021	00	072110202100	Government House Clinic
07	21	102	022	00	072110202200	House of Assembly Clinic
07	21	102	023	00	072110202300	State Hospital, Ede
07	21	102	024	00	072110202400	General Hospital, Ejigbo
07	21	102	025	00	072110202500	Comprehensive Health Centre, Iragberi
07	21	102	026	00	072110202600	Comprehensive Health Centre, Awo
07	21	102	027	00	072110202700	State Hospital, Iwo
07	21	102	028	00	072110202800	Comprehensive Health Centre, Kuta
07	21	102	029	00	072110202900	Comprehensive Health Centre, Ile-Ogbo
07	21	102	030	00	072110203000	Comprehensive Health Centre, Bode-Osi
07	21	102	031	00	072110203100	Comprehensive Health Centre, Ogbaagba
07	21	102	032	00	072110203200	State Hospital, Ikire
07	21	102	033	00	072110203300	Comprehensive Health Centre, Gbongan
07	21	102	034	00	072110203400	Comprehensive Health Centre, Odeomu
07	21	102	035	00	072110203500	Comprehensive Health Centre, Apomu



**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: HEALTH</b>						
SEC TO R	OR G	SU B_OR G	SUB_S UB_OR G	SUB_SUB SUB_OR G	ENTITY-CODE	DESCRIPTION_MDAS
07	21	102	036	00	072110203600	State Hospital, Ikirun
07	21	102	037	00	072110203700	Comprehensive Health Centre, Iragbiji
07	21	102	038	00	072110203800	Comprehensive Health Centre, Inisa
07	21	102	039	00	072110203900	General Hospital, Okuku
07	21	102	040	00	072110204000	Comprehensive Health Centre, Oyan
07	21	102	041	00	072110204100	Comprehensive Health Centre, Iree
07	21	102	042	00	072110204200	State Hospital, Ila Orangun
07	21	102	043	00	072110204300	Comprehensive Health Centre, Iresi
07	21	102	044	00	072110204400	Comprehensive Health Centre, Otan Ayegbaju
07	21	102	045	00	072110204500	Comprehensive Health Centre, Igbajo
07	21	102	046	00	072110204600	Comprehensive Health Centre, Oke-Ila
07	21	102	047	00	072110204700	Comprehensive Health Centre, Ora
07	21	102	048	00	072110204800	State Hospital, Ilesa
07	21	102	049	00	072110204900	Comprehensive Health Centre, Ifewara
07	21	102	050	00	072110205000	Comprehensive Health Centre, Iperindo
07	21	102	051	00	072110205100	Comprehensive Health Centre, Osu
07	21	102	052	00	072110205200	Comprehensive Health Centre, Iwara
07	21	102	053	00	072110205300	Comprehensive Health Centre, Alaka
07	21	102	054	00	072110205400	State Hospital, Oriade Zone
07	21	102	055	00	072110205500	State Hospital, Ipetu-Ijesa
07	21	102	056	00	072110205600	General Hospital, Ijebu-Jesa
07	21	102	057	00	072110205700	Comprehensive Health Centre, Ikeji-Ile
07	21	102	058	00	072110205800	Comprehensive Health Centre, Ijeda
07	21	102	059	00	072110205900	Comprehensive Health Centre, Iloko
07	21	102	060	00	072110206000	Comprehensive Health Centre, Esa-Oke
07	21	102	061	00	072110206100	State Hospital, Oke-Ogbo, Ile-Ife
07	21	102	062	00	072110206200	Comprehensive Health Centre, Edunabon
07	21	102	063	00	072110206300	Comprehensive Health Centre, Garage Olode
07	21	102	064	00	072110206400	General Hospital, Ipetumodu
07	21	102	065	00	072110206500	Comprehensive Health Centre, Modakeke
07	21	102	066	00	072110206600	General Hospital, Ifetedo
07	21	102	067	00	072110206700	Comprehensive Health Centre, Arubiewe, Ife
07	21	115	001	00	072111500100	<b>OSUN AMBULANCE SCHEME</b>
07	21	115	002	00	072111500200	Office of the Permanent Secretary / Executive Secretary / General Manager /

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: HEALTH</b>						
SEC TO R	OR G	SU B_OR G	SUB_S UB_OR G	SUB_SUB_ SUB_OR G	ENTITY-CODE	DESCRIPTION_MDAS
						Director-General
07	21	115	003	00	072111500300	Internal Audit
07	21	115	004	00	072111500400	Department of Administration and Supplies
07	21	115	005	00	072111500500	Department of Finance and Accounts
07	21	115	006	00	072111500600	Department of Planning, Research and Statistics
<b>07</b>	<b>21</b>	<b>116</b>	<b>001</b>	<b>00</b>	<b>072111600100</b>	<b>PRIMARY HEALTH CARE DEVELOPMENT BOARD</b>
07	21	116	002	00	072111600200	Office of the Honourable Commissioner / Chairman
07	21	116	003	00	072111600300	Office of the Special Adviser
07	21	116	004	00	072111600400	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
07	21	116	005	00	072111600500	Internal Audit
07	21	116	006	00	072111600600	Department of Administration and Supplies
07	21	116	007	00	072111600700	Department of Finance and Accounts
07	21	116	008	00	072111600800	Department of Planning, Research and Statistics
07	21	116	009	00	072111600900	Community Health
07	21	116	010	00	072111601000	Medical & Disease Control
07	21	116	011	00	072111601100	Medical Laboratory
07	21	116	012	00	072111601200	Nursing Services
07	21	116	013	00	072111601300	Nutrition and Health Education
07	21	116	014	00	072111601400	Pharmaceutical Services
07	21				0721	MINISTRY OF HEALTH

**Appendix 8: Administrative Segment: Infrastructure Sector**

<b>Administrative Segment: Infrastructure Sector</b>						
SEC TO R	OR G	SU B_OR G	SUB_S UB_OR G	SUB_SUB_ SUB_ORG	Entity-Code	DESCRIPTION_MDAS
08	29				0829	OFFICE OF THE TRANSPORTATION
08	29	053	001	00	082905300100	OFFICE OF THE TRANSPORTATION
08	29	053	002	00	082905300200	Office of the Special Adviser
08	29	053	003	00	082905300300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
08	29	053	004	00	082905300400	Internal Audit
08	29	053	005	00	082905300500	Department of Administration and Supplies
08	29	053	006	00	082905300600	Department of Finance and Accounts
08	29	053	007	00	082905300700	Transport Operations
08	29	053	008	00	082905300800	Transport Engineering
08	29	053	009	00	082905300900	Transport Planning
08	34				0834	MINISTRY OF WORKS & TRANSPORT
08	34	001	001	00	083400100100	MINISTRY OF WORKS & TRANSPORT
08	34	001	002	00	083400100200	Office of the Honourable Commissioner / Chairman
08	34	001	003	00	083400100300	Office of the Special Adviser
08	34	001	004	00	083400100400	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
08	34	001	005	00	083400100500	Internal Audit
08	34	001	006	00	083400100600	Department of Administration and Supplies
08	34	001	007	00	083400100700	Department of Finance and Accounts
08	34	001	008	00	083400100800	Department of Planning, Research and Statistics
08	34	001	009	00	083400100900	Department of Mechanical and Engineering Services
08	34	001	010	00	083400101000	Department of Public Building
08	34	001	011	00	083400101100	Department of Highway
08	34	001	012	00	083400101200	Transport Operations
08	34	001	013	00	083400101300	Motor Licensing
08	34	001	014	00	083400101400	Transport Engineering
08	34	001	015	00	083400101500	Geotechnics and Structures
08	34	001	016	00	083400101600	Department of Structures and design

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Infrastructure Sector</b>						
SEC TO R	OR G	SU B_OR G	SUB_S UB_OR G	SUB_SUB_ SUB_OR G	Entity-Code	DESCRIPTION_MDAS
08	34	001	017	00	083400101700	Monitoring and Evaluation Department
08	34	002	001	00	083400200100	OFFICE OF THE SURVEYOR - GENERAL
08	34	002	002	00	083400200200	Office of the Permanent Secretary / Surveyor-General
08	34	002	003	00	083400200300	Internal Audit
08	34	002	004	00	083400200400	Department of Administration and Supplies
08	34	002	005	00	083400200500	Department of Finance and Accounts
08	34	002	006	00	083400200600	Department of Planning, Research and Statistics
08	34	002	007	00	083400200700	Cadastral, Engineering and Legal Surveys
08	34	002	008	00	083400200800	Mapping, Geo-Information and Administrative Boundaries
08	34	002	009	00	083400200900	Land Use Department
08	34	004	001	00	083400400100	OSUN ROAD MAINTENANCE AGENCY
08	34	004	002	00	083400400200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
08	34	004	003	00	083400400300	Internal Audit
08	34	004	004	00	083400400400	Department of Administration and Supplies
08	34	004	005	00	083400400500	Department of Finance and Accounts
08	34	004	006	00	083400400600	Operations Department
08	34	055	001	00	083405500100	Osun Assets Management Agency
08	34	055	002	00	083405500200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
08	34	055	003	00	083405500300	Internal Audit
08	34	055	004	00	083405500400	Department of Administration and Supplies
08	34	055	005	00	083405500500	Department of Finance and Accounts
08	34	055	006	00	083405500600	Department of Planning, Research and Statistics
08	34	055	007	00	083405500700	Operations Department
08	53				0853	OSUN STATE PROPERTY DEVELOPMENT CORPORATION
08	53	053	001	00	085305300100	OSUN STATE PROPERTY DEVELOPMENT CORPORATION
08	53	053	002	00	085305300200	Office of the Honourable Commissioner / Chairman
08	53	053	003	00	085305300300	Office of the Permanent Secretary /

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Infrastructure Sector</b>						
SEC TO R	OR G	SU B_OR G	SUB_S UB_OR G	SUB_SUB SUB_OR G	Entity-Code	DESCRIPTION_MDAS
						Executive Secretary / General Manager / Director-General
08	53	053	004	00	085305300400	Internal Audit
08	53	053	005	00	085305300500	Department of Administration and Supplies
08	53	053	006	00	085305300600	Department of Finance and Accounts
08	53	053	007	00	085305300700	Department of Planning, Research and Statistics
08	53	053	008	00	085305300800	Legal Unit
08	53	053	009	00	085305300900	Estate, Town Planning and Survey
08	53	053	010	00	085305301000	Works and Maintenance
08	53	055	001	00	085305500100	OSUN NEW TOWNS AND GROWTH AREAS DEVELOPMENT AUTHORITY
08	53	055	002	00	085305500200	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
08	53	055	003	00	085305500300	Internal Audit
08	53	055	004	00	085305500400	Department of Administration and Supplies
08	53	055	005	00	085305500500	Department of Finance and Accounts
08	53	055	006	00	085305500600	Department of Planning, Research and Statistics
08	53	056	001	00	085305600100	OSUN STATE CAPITAL TERRITORY DEVELOPMENT AUTHORITY
08	53	056	002	00	085305600200	Office of the Honourable Commissioner / Chairman
08	53	056	003	00	085305600300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
08	53	056	004	00	085305600400	Internal Audit
08	53	056	005	00	085305600500	Department of Administration and Supplies
08	53	056	006	00	085305600600	Department of Finance and Accounts
08	53	056	007	00	085305600700	Department of Planning, Research and Statistics
08	53	056	008	00	085305600800	Physical Planning, Estate Management and Environmental Management
08	53	056	009	00	085305600900	Engineering Services and Surveying
08	60				0860	<b>MINISTRY OF LANDS AND PHYSICAL PLANNING</b>
08	60	001	001	00	086000100100	MINISTRY OF LANDS AND PHYSICAL PLANNING

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Infrastructure Sector</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_OR G	SUB_SUB_ SUB_ORG	Entity-Code	DESCRIPTION_MDAS
08	60	001	002	00	086000100200	Office of the Honourable Commissioner / Chairman
08	60	001	003	00	086000100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
08	60	001	004	00	086000100400	Internal Audit
08	60	001	005	00	086000100500	Department of Administration and Supplies
08	60	001	006	00	086000100600	Department of Finance and Accounts
08	60	001	007	00	086000100700	Department of Planning, Research and Statistics
08	60	001	008	00	086000100800	Lands Department
08	60	001	009	00	086000100900	Department of Town Planning

**Appendix 9: Administrative Segment: Information and Communication Sector**

<b>Information and Communication Sector</b>						
SECT OR	OR G	SUB_ ORG	SUB_S UB_OR G	SUB_SUB _SUB_OR G	MDA_CODE	DESCRIPTION-MDA
09	00				0900	Information and Communication
09	76	001	001	00	097600100100	MINISTRY OF INFORMATION, HOME AFFAIRS, TOURISM AND CULTURE
09	76	001	001	03	097600100103	Office of the Honourable Commissioner
09	76	001	001	04	097600100104	Office of the Permanent Secretary
09	76	001	001	09	097600100109	Internal Audit
09	76	001	001	13	097600100113	Finance and Administration
09	76	001	001	21	097600100121	Press and Public Relations Department
09	76	001	001	22	097600100122	Grassroot and Public Enlightenment Department
09	76	001	001	23	097600100123	Social Mobilization and Strategy Department
09	76	001	001	24	097600100124	Political, Social Mobilization and Guidance Department
09	77	003	001	00	097700300100	OSUN STATE BROADCASTING CORPORATION
09	77	003	001	03	097700300103	Office of the Board Members
09	77	003	001	04	097700300104	Office of the Director-General
09	77	003	001	05	097700300105	Finance and Supplies Department
09	77	003	001	08	097700300108	Engineering Department
09	77	003	001	09	097700300109	Audit Unit
09	77	003	001	12	097700300112	Marketing Department
09	77	003	001	13	097700300113	Administration Department
09	77	003	001	21	097700300121	Corporate Affairs Department
09	77	003	001	22	097700300122	Global Ventures Department
09	77	003	002	00	097700300200	TV Programmes (Living Spring Station)
09	77	003	002	21	097700300221	TV News
09	77	003	003	00	097700300300	Radio Programmes
09	77	003	003	23	097700300323	Radio News
09	77	003	004	00	097700300400	Office of the General Manager (Orisun FM / New Dawn Television)
09	78	004	001	00	097800400100	REALITY RADIOVISION SERVICE (RRS), IWO
09	78	004	001	04	097800400104	Office of the Director-General
09	78	004	001	05	097800400105	Finance Unit
09	78	004	001	08	097800400108	Engineering Department
09	78	004	001	12	097800400112	Marketing Unit
09	78	004	001	13	097800400113	Administration Unit
09	78	004	001	21	097800400121	Corporate Service Department
09	78	004	001	22	097800400122	Programmes Service Department

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<b>Information and Communication Sector</b>						
SECT OR	OR G	SUB_ ORG	SUB_S UB_OR G	SUB_SUB _SUB_OR G	MDA_CODE	DESCRIPTION-MDA
09	78	004	001	23	097800400123	News and Current Affairs Department

**Appendix 10: Administrative Segment: Security, Law and Justice**

<b>Administrative Segment: Security, Law and Justice</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_OR G	SUB_SUB _SUB_OR G	Entity-Code	DESCRIPTION_MDAS
<b>10</b>	<b>18</b>				<b>1018</b>	<b>JUDICIAL SERVICE COMMISSION</b>
10	18	011	001	00	101801100100	JUDICIAL SERVICE COMMISSION
10	18	011	002	00	101801100200	Office of the Honourable Commissioner / Chairman
10	18	011	003	00	101801100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
10	18	011	004	00	101801100400	Internal Audit
10	18	011	005	00	101801100500	Department of Administration and Supplies
10	18	011	006	00	101801100600	Department of Finance and Accounts
10	18	011	007	00	101801100700	Department of Planning, Research and Statistics
10	18	011	008	00	101801100800	Office of the Commissioners
<b>10</b>	<b>26</b>				<b>1026</b>	<b>MINISTRY OF JUSTICE</b>
10	26	001	001	00	102600100100	MINISTRY OF JUSTICE
10	26	001	002	00	102600100200	Office of the Attorney-General & Commissioner for Justice
10	26	001	003	00	102600100300	Office of the Solicitor-General and Permanent Secretary
10	26	001	004	00	102600100400	Internal Audit
10	26	001	005	00	102600100500	Department of Administration and Supplies
10	26	001	006	00	102600100600	Department of Finance and Accounts
10	26	001	007	00	102600100700	Internal Audit Unit
10	26	001	008	00	102600100800	Commercial and Legal Drafting
10	26	001	009	00	102600100900	Public Prosecution
10	26	001	010	00	102600101000	Department of Public Defender and Citizens' Right
10	26	001	011	00	102600101100	Litigation and Advisory Services Department



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10	26	001	012	00	102600101200	Office of the Administrator-General and Public Trustee
10	26	001	013	00	102600101300	Legal and Judicial Reform
10	26	051	001	00	102605100100	THE JUDICIARY (HIGH COURT OF JUSTICE)
10	26	051	002	00	102605100200	Office of the Magistrates
10	26	051	003	00	102605100300	Office of the Chief Registrar
10	26	051	004	00	102605100400	Office of the Deputy Chief Registrar
10	26	051	005	00	102605100500	Internal Audit
10	26	051	006	00	102605100600	Department of Administration and Supplies
10	26	051	007	00	102605100700	Department of Finance and Accounts
10	26	051	008	00	102605100800	Litigation
10	26	052	001	00	102605200100	CUSTOMARY COURT OF APPEAL
10	26	052	002	00	102605200200	Office of the President and Judges
10	26	052	003	00	102605200300	Office of the Chief Registrar
10	26	052	004	00	102605200400	Office of the Deputy Chief Registrar
10	26	052	005	00	102605200500	Internal Audit
10	26	052	006	00	102605200600	Department of Administration and Supplies
10	26	052	007	00	102605200700	Department of Finance and Accounts
10	26	052	008	00	102605200800	Litigation
10	26	052	009	00	102605200900	District Customary Courts
10	26	052	010	00	102605201000	Customary Courts

**Appendix 11- Administrative Segment: Social Development and Welfare Sector**

<b>Administrative Segment: Social Development and Welfare Sector</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_OR G	SUB_SUB_ SUB_OR G	Entity-CODE	DESCRIPTION_MDAS
09	13				0913	<b>MINISTRY OF EMPOWERMENT AND YOUTH ENGAGEMENT</b>
09	13	001	001	00	091300100100	MINISTRY OF EMPOWERMENT AND YOUTH ENGAGEMENT
09	13	001	002	00	091300100200	Office of the Honourable Commissioner / Chairman
09	13	001	003	00	091300100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
09	13	001	004	00	091300100400	Internal Audit
09	13	001	005	00	091300100500	Department of Administration and Supplies
09	13	001	006	00	091300100600	Department of Finance and Accounts
09	13	001	007	00	091300100700	Department of Planning, Research and Statistics
09	13	001	008	00	091300100800	Department of Empowerment
09	13	001	009	00	091300100900	Department of Youth Engagement
09	14				0914	<b>MINISTRY OF WOMEN &amp; CHILDREN AFFAIRS</b>
09	14	001	001	00	091400100100	MINISTRY OF WOMEN & CHILDREN AFFAIRS
09	14	001	002	00	091400100200	Office of the Honourable Commissioner / Chairman
09	14	001	003	00	091400100300	Office of the Special Adviser
09	14	001	004	00	091400100400	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
09	14	001	005	00	091400100500	Internal Audit
09	14	001	006	00	091400100600	Department of Administration and Supplies
09	14	001	007	00	091400100700	Department of Finance and Accounts
09	14	001	008	00	091400100800	Department of Planning, Research and Statistics
09	14	001	009	00	091400100900	Office of Women Mobilizer and Women Board
09	14	001	010	00	091400101000	Women Affairs

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<b>Administrative Segment: Social Development and Welfare Sector</b>						
SEC TO R	OR G	SU B_OR G	SUB_S UB_OR G	SUB_SUB_ SUB_OR G	Entity-CODE	DESCRIPTION_MDAS
09	14	001	011	00	091400101100	Social Welfare
09	14	001	012	00	091400101200	Child Development Department
09	14	001	013	00	091400101300	Special Needs
09	39	001	001	00	093900100100	<b>MINISTRY OF SOCIAL PROTECTION, SPORTS &amp; SPECIAL NEEDS</b>
09	39	001	002	00	093900100200	Office of the Honourable Commissioner / Chairman
09	39	001	003	00	093900100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
09	39	001	004	00	093900100400	Internal Audit
09	39	001	005	00	093900100500	Department of Administration and Supplies
09	39	001	006	00	093900100600	Department of Finance and Accounts
09	39	001	007	00	093900100700	Department of Planning, Research and Statistics
09	39	001	008	00	093900100800	Social Protection Department
09	39	001	009	00	093900100900	Special Needs Department
09	39	001	010	00	093900101000	Sports Department
09	39	051	001	00	093905100100	OSUN STATE SPORTS COUNCIL
09	39	051	002	00	093905100200	Office of the Honourable Commissioner / Chairman
09	39	051	003	00	093905100300	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
09	39	051	004	00	093905100400	Internal Audit
09	39	051	005	00	093905100500	Department of Administration and Supplies
09	39	051	006	00	093905100600	Department of Finance and Accounts
09	39	051	007	00	093905100700	Department of Planning, Research and Statistics
09	39	051	008	00	093905100800	Coaching and Training
09	39	051	009	00	093905100900	Footballers and Athletes
09	39	051	010	00	093905101000	Sports Development and Organizer
09	39	051	011	00	093905101100	Sports Facilities Department

**Appendix 12 - Administrative Segment: Water and Sanitation Sector**

<b>Administrative Segment: Water and Sanitation Sector</b>						
SEC TO R	OR G	SU B_ OR G	SUB_S UB_ OR G	SUB_SUB_ SUB_ OR G	Entity-Code	DESCRIPTION_MDAS
12	52	001	001	00	125200100100	<b>OFFICE OF WATER RESOURCES, RURAL AND COMMUNITY AFFAIRS</b>
12	52	001	002	00	125200100200	Office of the Special Adviser
12	52	001	003	00	125200100300	Office of the Senior Special Assistant
12	52	001	004	00	125200100400	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
12	52	001	005	00	125200100500	Internal Audit
12	52	001	006	00	125200100600	Department of Administration and Supplies
12	52	001	007	00	125200100700	Department of Finance and Accounts
12	52	001	008	00	125200100800	Department of Planning, Research and Statistics
12	52	001	009	00	125200100900	Office of the Project Coordinator
12	52	001	010	00	125200101000	Department of Water resources
12	52	001	011	00	125200101100	Community & Rural Development
12	52	001	012	00	125200101200	Rural Infrastructure
12	52	001	013	00	125200101300	Rural Access Mobility Project (RAMP)
12	52	102	001	00	125210200100	<b>OSUN STATE WATER CORPORATION</b>
12	52	102	002	00	125210200200	Office of the Honourable Commissioner / Chairman
12	52	102	003	00	125210200300	Office of the Special Adviser
12	52	102	004	00	125210200400	Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
12	52	102	005	00	125210200500	Internal Audit
12	52	102	006	00	125210200600	Department of Administration and Supplies
12	52	102	007	00	125210200700	Department of Finance and Accounts
12	52	102	008	00	125210200800	Department of Planning, Research and Statistics
12	52	102	009	00	125210200900	Commercial Services
12	52	102	010	00	125210201000	Revenue Collection, Bill Distribution & Monitoring Division
12	52	102	011	00	125210201100	Mechanical & Electrical

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Administrative Segment: Water and Sanitation Sector</b>						
SEC TO R	OR G	SU B_OR G	SUB_S UB_OR G	SUB_SUB_ SUB_ORG	Entity-Code	DESCRIPTION_MDAS
12	52	102	012	00	125210201200	Design and Construction
12	52	102	013	00	125210201300	Operations and Production
12	52	102	014	00	125210201400	Water Schemes' Management
12	52	102	015	00	125210201500	Hydrology
<b>12</b>	<b>52</b>	<b>103</b>	<b>001</b>	<b>00</b>	<b>125210300100</b>	<b>RURAL WATER &amp; ENVIRONMENTAL SANITATION AGENCY</b>
						Office of the Permanent Secretary / Executive Secretary / General Manager / Director-General
12	52	103	002	00	125210300200	
12	52	103	003	00	125210300300	Internal Audit
						Department of Administration and Supplies
12	52	103	004	00	125210300400	
12	52	103	005	00	125210300500	Department of Finance and Accounts
12	52	103	006	00	125210300600	Water Supply and Maintenance
12	52	103	007	00	125210300700	Planning, Monitoring and Evaluation
12	52	103	008	00	125210300800	Sanitation and Hygiene
12	52				1252	OFFICE OF WATER RESOURCES, RURAL AND COMMUNITY AFFAIRS
12	52				1252	OSUN STATE WATER CORPORATION

**DETAILED CHART OF ACCOUNTS**

**ECONOMIC SEGMENT:REVENUE**

## Appendix 13 -Economic Segment: Revenue

### Statutory Allocation

ECONOMIC_CODE	DESCRIPTION
11010101	GOVERNMENT SHARE OF FAAC
11010201	SHARE OF VAT
11010301	EXCESS CRUDE

### Personal Taxes

Economic Code	Description
12010101	PERSONAL TAXES
12010104	STAMP DUTY
12010105	POOL BETTING TAX
12010106	DEVELOPMENTAL TAXES/LEVY
12010107	CAPITAL GAIN TAX
12010108	LIVESTOCK TAX
12010109	OTHER SERVICES TAXES
12010201	Corporate Tax

### Licences -General

Economic Code	Description
12020105	RADIO/TELEVISION STATION LICENCES
12020107	BOAT & CANOE (SMALL CRAFT) LICENCE
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS
12020110	INLAND WATER-WAY LICENCE
12020111	BAKE HOUSE LICENSE
12020113	BRICKMAKING, etc LICENSE
12020114	CART LICENSES
12020115	DANE GUN LICENSES
12020116	CATTLE DEALER LICENSES
12020117	DRIED FISH & MEAT LICENSES
12020118	PET (DOG) LICENSES
12020119	FISHING PERMITS
12020120	HAWKER'S PERMITS
12020121	HUNTING PERMITS
12020122	PRODUCE BUYING LICENSES
12020126	TRACTOR HIRING SERVICES

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Economic Code</b>	<b>Description</b>
12020128	BOREHOLE DRILLING LICENSES
12020129	POOL BETTING & CASINO LICENSES/GAMING
12020130	CINEMATOGRAPH LICENSES
12020132	MOTOR VEHICLE LICENSES
12020133	DRIVERS' LICENSES
12020134	PATENT MEDICINE & DRUG STORES LICENSES
12020135	PRIVATE SCHOOLS LICENSES
12020136	HEALTH FACILITIES LICENSES
12020137	TRADE PERMIT LICENSES
12020139	FORESTRY/TIMBER LICENSE
12020140	LOTTERY PERMIT

<b>FEES-GENERAL</b>	
<b>Economic Code</b>	<b>Description</b>
12020401	COURT FEES
12020404	TRADE UNION FEES
12020409	WEIGHTS & MEASURE FEES
12020410	ELECTRICAL INSPECTORATE FEES
12020412	RESEARCH TESTING FEES
12020413	FILMS CENSORSHIP/ PRODUCTION FEES
12020415	TRADE TESTING FEES
12020417	CONTRACTOR REGISTRATION FEES
12020418	MARRIAGE/ DIVORCE FEES
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES
12020420	PILGRIMS WELFARE FEES
12020424	ACCREDITATION FEES
12020425	DISINFECTION OF PRODUCE FEES
12020426	COURT SUMMONS FEES
12020427	TENDER FEES
12020428	FIRE SAFETY CERTIFICATE FEES
12020430	PROFESSIONAL REGISTRATION FEES
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES
12020436	BILL BOARD ADVERTISEMENT FEES
12020437	DEEDS REGISTRATION FEES
12020438	SURVEY/ PLANNING/ BUILDING FEES
12020439	AGENCY FEES
12020440	MEDICAL CONSULTANCY FEES
12020441	LABORATORY FEES
12020442	ASSOCIATION FEES
12020443	BIRTH & DEATH REGISTRATION FEES
12020444	BURIAL FEES



**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>FEES-GENERAL</b>	
<b>Economic Code</b>	<b>Description</b>
12020445	CHANGE OF OWNERSHIP FEES
12020446	AGRICULTURAL/VETINARY SERVICES FEES
12020447	LAND USE FEES
12020448	DEVELOPMENT LEVIES
12020449	BUSINESS/TRADE OPERATING FEES
12020450	INSPECTION FEES
12020451	TIMBER & FOREST FEES
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- UNDERGRADUATE
12020453	APPLICATIONS FEES
12020454	PARKING FEES
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POST GRADUATE
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-OTHERS
12020457	AFFILIATION CHARGES
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES
12020459	RIGHT OF OCCUPANCY FEES
12020460	BUILDING PLAN APPROVAL FEES
12020461	TITLE TRANSFER FEES
12020462	PUBLICATION FEES
12020463	HOSPITAL SERVICE REGISTRATION FEES
12020464	HOSPITAL SERVICE CHARGES
12020465	SPORTS/RECREATIONAL FACILITIES FEES
12020466	INDIGENSHIP REGISTRATION FEES
12020478	WORKSHOP FEES

<b>FINES-GENERAL</b>	
<b>Economic Code</b>	<b>Description</b>
12020501	FINES/PENALTIES
12020502	COURT FINES
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE
12020601	SALES OF JOURNAL & PUBLICATIONS

<b>SALES-GENERAL</b>	
<b>Economic Code</b>	<b>Description</b>
12020602	SALES OF BOOKS
12020603	SALES OF ID CARDS
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS
12020605	SALES OF VACCINES
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS
12020607	SALES OF CONSULTANCY REGISTRATION FORMS
12020608	SALES OF IMPROVED SEEDS/CHEMICAL
12020609	PROCEEDS FROM SALES OF FARM PRODUCE
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS
12020613	PROCEEDS FROM SALES OF SHIPS SCRAPS
12020614	PROCEEDS FROM SALES OF GOVT. BUILDINGS
12020615	SALES OF UNIFORMS
12020616	SALES OF FORMS
12020617	SALES OF PLAN PHOTOSTAT PRINT/MAP
12020618	SALES OF REAGENTS & CHEMICALS
12020619	SALES OF FLAGS/POTRAITS
12020620	SALES OF OTHER GOVERNMENT PROPERTY
12020621	SALES OF GOVERNMENT PANAPHARELIA (FLAGS, POTRAITS, ART WORKS, E.T.C.)

<b>Earnings-General</b>	
<b>Economic Code</b>	<b>Description</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES
12020702	EARNINGS FROM LABORATORY SERVICES
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES
12020705	EARNINGS FROM THE USE OF GOVT. HALLS
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY
12020707	EARNINGS FROM MEDICAL SERVICES
12020708	EARNINGS FROM AGRICULTURAL PRODUCE
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES
12020710	EARNING OF HIRE OF AIRCRAFT
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES
12020712	HIRE OF ACADEMIC GOWNS, BOOKS OF PRECEEDING/OTHERS
12020713	EARNINGS FROM LIBRARY SERVICES
12020714	EARNINGS FROM ICT SERVICES
12020715	MAINTENANCE/REPAIRS FEES
12020720	EARNING FROM GUEST HOUSES

<b>Rent on Government Buildings-General</b>	
<b>Economic Code</b>	<b>Description</b>
12020801	RENT ON GOVT.QUARTERS
12020802	RENT ON GOVT.OFFICES
12020803	RENT ON GOVT BUILDINGS
12020804	RENT ON CONFERENCE CENTRES
12020805	RENT ON BUILDING AT AERODROMES
12020901	RENT ON GOVT. LAND
12020902	RENT ON OIL PLOT & AERODROMES
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME
12020905	LEASE RENTAL
12020906	RENTS ON GOVT. PROPERTIES
12020907	RENT ON INDUSTRIAL ESTATE

**Repayments-General**

Economic Code	Description
120210	Repayments - General
12021002	Motor Vehicle Advances
12021003	Bicycle Advances (Principal)
12021004	Motor Vehicle Refurbishing Loan
12021005	House Refurbishing Loan
12021006	Refunds

**Investment Income**

Economic Code	Description
12021101	Operating Surplus
12021102	Dividend Received
12021103	Other Investment Income

**Interest Earned**

Economic Code	Description
12021201	MOTOR VEHICLE ADVANCES
12021202	BICYCLE ADVANCES (INTEREST)
12021203	REFURBISHING LOAN
12021204	FURNITURE LOAN
12021205	INTEREST ON HOUSING LOAN
12021206	INTEREST ON LOANS TO STATES
12021207	INTEREST ON LOANS TO LGAs
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES
12021209	INTEREST ON DEBENTURE LOANS
12021210	BANK INTEREST
12021212	INTEREST ON TREASURY BILLS & FIXED DEPOSITS
12021302	AUDIT FEES(RE-IMBURSEMENT GENERAL)

**AIDS and Grants**

Economic Code	Description
13010101	DOMESTIC AID
13010201	FOREIGN AID
13020301	DOMESTIC GRANTS

13020303	ENDOWMENT INCOME
13020401	FOREIGN GRANTS

**Other Capital Receipts**

Economic Code	Description
14020201	Other Capital Receipts To Cdf
14040101	Foreign Debt Forgiveness
14040201	Domestic Debt Forgiveness
14050101	Gain On Disposal Of Asset -PPE
14050201	Gain On Disposal Of Asset - Investment Property
14050301	Gain On Disposal Of Asset-Intangible
14060101	Minority Interest Share Of Surplus
14070101	Extraordinary Items
14070102	Unspecified Revenue
14070103	Recoveries (Stolen & Other Funds)
14080101	Gain On Swapped Assets-Ppe
14080201	Gain On Swapped Assets-Investment Property
14080301	Gain On Swapped Assets-Intangible
14080401	Gain On Swapped Assets-Inventory
14090101	Gain On Swapped Services Rendered
14100101	Gain On Foreign Exchange
15010101	Receipt From Crf To Fund Mda Recurrent Expenditure
15010102	Receipt From Other Agency To Fund Recurrent Expenditure
15010103	Receipt Of CRF Revenue From Pses

**DETAILED CHART OF ACCOUNTS**  
**ECONOMIC SEGMENT:EXPENDITURE**

**Appendix 14-Economic Segment: Expenditure**

ECONOMIC_CODE	DESCRIPTION
<b>SALARIES AND WAGES</b>	
21010101	SALARY
21010102	OVER TIME PAYMENTS
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES
21020101	NON REGULAR ALLOWANCES
<b>SOCIAL CONTRIBUTIONS</b>	
21020201	NHIS CONTRIBUTION
21020202	CONTRIBUTORY PENSION
21020203	GROUP LIFE INSURANCE
21020204	EMPLOYEES COMPENSATION FUND
21020205	HOUSING FUND CONTRIBUTION
<b>SOCIAL BENEFITS</b>	
21030101	GRATUITY
21030102	PENSION
21030103	DEATH BENEFITS
<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>UTILITIES - GENERAL</b>	
22020201	ELECTRICITY CHARGES
22020202	TELEPHONE CHARGES
22020203	INTERNET ACCESS CHARGES
22020204	SATELLITE BROADCASTING ACCESS CHARGES
22020205	WATER RATES
22020206	SEWAGE CHARGES
22020207	LEASED COMMUNICATION LINES(S)
22020208	MULTI YEAR TARIFF ORDER
22020209	INTERACTIVE LEARNING NETWORK
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL
<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
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	FOOD STUFF / CATERING MATERIALS SUPPLIES
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE
MAINTENANCE SERVICES - GENERAL	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT
22020402	MAINTENANCE OF OFFICE FURNITURE
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS
22020405	MAINTENANCE OF PLANTS/GENERATORS
22020406	OTHER MAINTENANCE SERVICES
22020407	MAINTENANCE OF AIRCRAFTS
22020408	MAINTENANCE OF SEA BOATS
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS
22020410	MAINTENANCE OF STREET LIGHTINGS
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES
22020413	MINOR ROAD MAINTENANCE
TRAINING and Other Services - GENERAL	
22020501	LOCAL TRAINING
22020502	INTERNATIONAL TRAINING
22020601	SECURITY SERVICES
22020602	OFFICE RENT
22020603	RESIDENTIAL RENT
22020604	SECURITY VOTE (INCLUDING OPERATIONS)
22020605	CLEANING & FUMIGATION SERVICES
22020606	LAND USE CHARGES
22020607	RESCUE SERVICES



**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
CONSULTING & PROFESSIONAL SERVICES - GENERAL	
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	AUDITING OF ACCOUNTS
FUEL & LUBRICANTS - GENERAL	
22020801	MOTOR VEHICLE FUEL COST
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST
22020803	PLANT / GENERATOR FUEL COST
22020804	AIRCRAFT FUEL COST
22020805	SEA BOAT FUEL COST
22020806	COOKING GAS/FUEL COST
FINANCIAL CHARGES - GENERAL	
22020901	BANK CHARGES (OTHER THAN INTEREST)
22020902	INSURANCE PREMIUM
22020904	OTHER CRF BANK CHARGES
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN
22020906	FOREIGN INTEREST/DISCOUNT-SHORT TERM BORROWINGS
22020907	DOMESTIC INTEREST/DISCOUNT-TREASURY BILL
22020908	DOMESTIC INTEREST/DISCOUNT-SHORT TERM BORROWINGS
MISCELLANEOUS EXPENSES GENERAL	
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
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>ECONOMIC_CODE</b>	<b>DESCRIPTION</b>
22021020	ELECTION-LOGISTICS SUPPORT
22021037	MARGIN FOR INCREASE IN COSTS
22021041	CONTINGENCY
22021042	RECURRENT ADJUSTMENT
<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT
22040107	GRANT TO PRIVATE COMPANIES - CURRENT
22040109	GRANTS TO COMMUNITIES/NGOs
22040110	GRANTS TO ACADEMIC INSTITUTIONS
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS
22040203	CONTRIBUTION TO INTERNATIONAL ORGANISATION
22040204	EXTERNAL FINANCIAL OBLIGATIONS
<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>	
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES
22050102	MEAL SUBSIDY
22050104	PETROLEUM/ENERGY SUBSIDY
22050105	EDUCATION SUBSIDY
22050106	AGRICULTURAL INPUTS SUBSIDY
22050107	HEALTH SUBSIDY
22050108	RELIGIOUS PILGRIMAGE SUBSIDY
22050201	SUBSIDY TO PRIVATE COMPANIES
<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPEDITURE
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS
22070104	CRF REVENUE REMITTANCE BY PSEs
22080101	TRANSFER-PAYMENT TO UNEMPLOYED
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP
22090101	LOSS ON FOREIGN EXCHANGE
<b>LOANS &amp; ADVANCES</b>	
2203	LOANS & ADVANCES
220301	STAFF LOANS & ADVANCES

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
22030101	MOTOR CYCLE ADVANCES
22030102	BICYCLE ADVANCES
22030103	REFURBISHING ADVANCES
22030104	CORRESPONDENCE ADVANCES
22030105	SPECTACLE ADVANCES
22030106	MOTOR VEHICLE ADVANCES
22030107	FURNISHING ADVANCES
22030108	HOUSING LOAN
<b>PRESERVATION OF THE ENVIRONMENT</b>	
2304	PRESERVATION OF THE ENVIRONMENT
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL
23040101	TREE PLANTING
23040102	EROSION & FLOOD CONTROL
23040103	WILDLIFE CONSERVATION
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL
23040105	WATER POLLUTION, PREVENTION & CONTROL
<b>OTHER CAPITAL PROJECTS</b>	
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)
23050102	COMPUTER SOFTWARE ACQUISITION
23050103	MONITORING & EVALUATION
23050104	ANNIVERSARIES/ CELEBRATIONS
23050105	MARGIN FOR INCREASE IN COSTS
RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)
24010101	DEPRECIATION CHARGES - LAND & BUILDINGS - OFFICE
24010102	DEPRECIATION CHARGES - LAND & BUILDINGS - RESIDENTIAL
24010103	DEPRECIATION CHARGES - SILOS
24010104	DEPRECIATION CHARGES - STORAGE FACILITIES
DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	
24010201	DEPRECIATION CHARGES - RAILS
24010202	DEPRECIATION CHARGES - ROADS & BRIDGES
24010203	DEPRECIATION CHARGES - AIRPORTS
24010204	DEPRECIATION CHARGES - HARBOURS/ SEA PORTS
24010205	DEPRECIATION CHARGES - ZOOS, PARKS & RESERVES
24010206	DEPRECIATION CHARGES - SECURITY INSTALLATIONS/ EQUIPMENT

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
24010207	DEPRECIATION CHARGES - ELECTRICITY TRANSMISSION NETWORK
24010208	DEPRECIATION CHARGES - WATER DISTRIBUTION NETWORK
24010209	DEPRECIATION CHARGES - SEWAGE/ DRAINAGE NETWORK
24010210	DEPRECIATION CHARGES - DAMS
24010211	DEPRECIATION CHARGES - SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)
24010212	DEPRECIATION CHARGES - BOREHOLES AND OTHER WATER FACILITIES
24010213	DEPRECIATION CHARGES - WASTE DISPOSAL EQUIPMENT
DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	
24010301	DEPRECIATION CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.
24010302	DEPRECIATION CHARGES - INDUSTRIAL EQUIPMENT
24010303	DEPRECIATION CHARGES - NAVIGATIONAL EQUIPMENT
24010304	DEPRECIATION CHARGES - POWER PLANTS
24010305	DEPRECIATION CHARGES - POWER GENERATING SETS
24010306	DEPRECIATION CHARGES - BROADCAST AND COMMUNICATION EQUIPMENT
DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	
24010401	DEPRECIATION CHARGES - SHIPS
24010402	DEPRECIATION CHARGES - AIR CRAFTS
24010403	DEPRECIATION CHARGES - TRAINS
24010404	DEPRECIATION CHARGES - SEA BOATS
24010405	DEPRECIATION CHARGES - MOTOR VEHICLES
24010406	DEPRECIATION CHARGES - TRICYCLE
24010407	DEPRECIATION CHARGES - MOTOR CYCLES
24010408	DEPRECIATION CHARGES - BICYCLE
DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	
24010501	DEPRECIATION CHARGES - COMPUTERS
24010502	DEPRECIATION CHARGES - PRINTERS
24010503	DEPRECIATION CHARGES - SCANNERS
24010504	DEPRECIATION CHARGES - FAX MACHINE
24010505	DEPRECIATION CHARGES - PHOTOCOPIERS
24010506	DEPRECIATION CHARGES - TYPE-WRITERS
24010507	DEPRECIATION CHARGES - SHREDDING MACHINES

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
24010508	DEPRECIATION CHARGES - PROJECTORS
24010509	DEPRECIATION CHARGES - BINDING EQUIPMENT
DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	
24010601	DEPRECIATION CHARGES - CHAIRS
24010602	DEPRECIATION CHARGES - TABLES
24010603	DEPRECIATION CHARGES - FILE CABINETS/ CUPBOARDS
24010604	DEPRECIATION CHARGES - TELEVISION SETS
24010605	DEPRECIATION CHARGES - RADIO SETS
24010606	DEPRECIATION CHARGES - AIR CONDITIONER
24010607	DEPRECIATION CHARGES - STOOLS
24010608	DEPRECIATION CHARGES - SHELVES
24010609	DEPRECIATION CHARGES - CEILING FANS
24010610	DEPRECIATION CHARGES - REFRIGERATORS
DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	
24010701	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS (PPE)
24010801	DEPRECIATION CHARGES - LEASED ASSETS
24010901	DEPRECIATION CHARGES - MILITARY EQUIPMENT
24010902	DEPRECIATION CHARGES - POLICE/PARA-MILITARY EQUIPMENT
24010904	DEPRECIATION CHARGES - LABORATORY/MEDICAL EQUIPMENT
24020101	DEPRECIATION CHARGES - INVESTMENT - LAND & BUILDINGS - OFFICE
24020102	DEPRECIATION CHARGES - INVESTMENT - LAND & BUILDINGS - RESIDENTIAL
24020103	DEPRECIATION CHARGES - INVESTMENT - SILOS
24020104	DEPRECIATION CHARGES - INVESTMENT - STORAGE FACILITIES
AMORTIZATION CHARGES - INTANGIBLE ASSETS	
25010101	AMORTIZATION CHARGES - GOODWILL
25010102	AMORTIZATION CHARGES - PATENT RIGHT
25010103	AMORTIZATION CHARGES - COPYRIGHT
25010104	AMORTIZATION CHARGES - TRADEMARK
25010105	AMORTIZATION CHARGES - FRANCHISE
25010106	AMORTIZATION CHARGES - R&D
25010107	AMORTIZATION CHARGES - BROADCAST RIGHT

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
IMPAIRMENT CHARGES - LAND & BUILDINGS -GENERAL	
26010101	IMPAIRMENT CHARGES - LAND & BUILDINGS - OFFICE
26010102	IMPAIRMENT CHARGES - LAND & BUILDINGS - RESIDENTIAL
26010103	IMPAIRMENT CHARGES - SILOS
26010104	IMPAIRMENT CHARGES - STORAGE FACILITIES
IMPAIRMENT CHARGES - INFRASTRUCTURE - GENERAL	
26010201	IMPAIRMENT CHARGES - RAILS
26010202	IMPAIRMENT CHARGES - ROADS & BRIDGES
26010203	IMPAIRMENT CHARGES - AIRPORTS
26010204	IMPAIRMENT CHARGES - HARBOURS/ SEA PORTS
26010205	IMPAIRMENT CHARGES - ZOOS, PARKS & RESERVES
26010206	IMPAIRMENT CHARGES - SECURITY INSTALLATIONS/ EQUIPMENT
26010207	IMPAIRMENT CHARGES - ELECTRICITY TRANSMISSION NETWORK
26010208	IMPAIRMENT CHARGES - WATER DISTRIBUTION NETWORK
26010209	IMPAIRMENT CHARGES - SEWAGE/ DRAINAGE NETWORK
26010210	IMPAIRMENT CHARGES - DAMS
26010211	IMPAIRMENT CHARGES - SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)
26010212	IMPAIRMENT CHARGES - BOREHOLE AND OTHER WATER FACILITIES
26010213	IMPAIRMENT CHARGES - WASTE DISPOSAL EQUIPMENTS
IMPAIRMENT CHARGES - PLANT & MACHINERY - GENERAL	
26010301	IMPAIRMENT CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.
26010302	IMPAIRMENT CHARGES - INDUSTRIAL EQUIPMENT
26010303	IMPAIRMENT CHARGES - NAVIGATIONAL EQUIPMENT
26010304	IMPAIRMENT CHARGES - POWER PLANTS
26010305	IMPAIRMENT CHARGES - POWER GENERATING SETS
IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	
26010401	IMPAIRMENT CHARGES - SHIPS
26010402	IMPAIRMENT CHARGES - AIR CRAFTS
26010403	IMPAIRMENT CHARGES - TRAINS

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
26010404	IMPAIRMENT CHARGES - SEA BOATS
26010405	IMPAIRMENT CHARGES - MOTOR VEHICLES
26010406	IMPAIRMENT CHARGES - TRICYCLE
26010407	IMPAIRMENT CHARGES - MOTOR CYCLES
26010408	IMPAIRMENT CHARGES - BICYCLE
IMPAIRMENT CHARGES - OFFICE EQUIPMENT - GENERAL	
26010501	IMPAIRMENT CHARGES - COMPUTERS
26010502	IMPAIRMENT CHARGES - PRINTERS
26010503	IMPAIRMENT CHARGES - SCANNERS
26010504	IMPAIRMENT CHARGES - FAX MACHINE
26010505	IMPAIRMENT CHARGES - PHOTOCOPIERS
26010506	IMPAIRMENT CHARGES - TYPE-WRITERS
26010507	IMPAIRMENT CHARGES - SHREDDING MACHINES
26010508	IMPAIRMENT CHARGES - PROJECTORS
26010509	IMPAIRMENT CHARGES - BINDING EQUIPMENT
IMPAIRMENT CHARGES - FURNITURE & FITTINGS - GENERAL	
26010601	IMPAIRMENT CHARGES - CHAIRS
26010602	IMPAIRMENT CHARGES - TABLES
26010603	IMPAIRMENT CHARGES - FILE CABINETS/ CUPBOARDS
26010504	IMPAIRMENT CHARGES - TELEVISION SETS
26010505	IMPAIRMENT CHARGES - RADIO SETS
26010506	IMPAIRMENT CHARGES - AIR -CONDITIONER
26010607	IMPAIRMENT CHARGES - STOOLS
26010608	IMPAIRMENT CHARGES - SHELVES
26010609	IMPAIRMENT CHARGES - CEILING FANS
26010610	IMPAIRMENT CHARGES - REFRIGERATORS
IMPAIRMENT CHARGES - SERVICE CONCESSION ASSETS	
26010701	IMPAIRMENT CHARGES - SERVICE CONCESSION ASSETS (PPE)
26010801	IMPAIRMENT CHARGES - LEASED ASSETS
26010901	DEPRECIATION CHARGES - MILITARY EQUIPMENTS
26010902	DEPRECIATION CHARGES - POLICE/PARA-MILITARY EQUIPMENTS
26010904	DEPRECIATION CHARGES - LABORATORY/MEDICAL EQUIPMENTS
26011001	DEPRECIATION CHARGES-SERVICE CONCESSION ASSET (PPE)

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
IMPAIRMENT CHARGES - INVESTMENT - LAND & BUILDING - GENERAL	
26020101	IMPAIRMENT CHARGES - INVESTMENT - LAND & BUILDINGS - OFFICE
26020102	IMPAIRMENT CHARGES - INVESTMENT - LAND & BUILDINGS - RESIDENTIAL
26020103	IMPAIRMENT CHARGES - INVESTMENT - SILOS
26020104	IMPAIRMENT CHARGES- INVESTMENT PROPERTY- OTHER STORAGE FACILITIES
IMPAIRMENT CHARGES - INTANGIBLE ASSETS	
26030101	IMPAIRMENT CHARGES - GOODWILL (ACQUIRED)
26030102	IMPAIRMENT CHARGES - PATENT RIGHT
26030103	IMPAIRMENT CHARGES - COPYRIGHT
26030104	IMPAIRMENT CHARGES - TRADE MARK
26030105	IMPAIRMENT CHARGES - FRANCHISE
26030106	IMPAIRMENT CHARGES - R&D
26030107	IMPAIRMENT CHARGES - BROADCAST RIGHTS
IMPAIRMENT CHARGES - INTANGIBLE ASSETS	
27	BAD DEBT CHARGES
27010101	BILATERAL BAD DEBTS CHARGES
27010201	BAD DEBTS CHARGES - STATES
27010202	BAD DEBTS CHARGES - LOCAL GOVERNMENTS
27010203	BAD DEBTS CHARGES - MINISTRIES, DEPARTMENTS & AGENCIES
27010204	BAD DEBTS CHARGES - COMMERCIAL DEBTS
27010205	BAD DEBTS CHARGES - OTHER DEBTS
LOSS ON DISPOSAL OF ASSET - PPE	
28010101	LOSS ON DISPOSAL OF ASSET - PPE
28010201	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
280103	LOSS ON DISPOSAL OF ASSET-INTANGIBLE
28010301	LOSS ON DISPOSAL OF ASSET-INTANGIBLE
280104	LOSS ON SWAPPED ASSET
28010401	LOSS ON SWAPPED ASSET
280105	LOSS ON SWAPPED SERVICES
28010501	LOSS ON SWAPPED SERVICES



**DETAILED CHART OF ACCOUNTS**  
**ECONOMIC SEGMENT: ASSETS**

**Appendix 15 -Economic Segment: Assets**

ECONOMIC_CODE	DESCRIPTION
CASH BALANCE: CONSOLIDATED REVENUE FUND	
31010101	CASH BALANCE: CONSOLIDATED REVENUE FUND
31010301	CASH BALANCE: CONTIGENCY FUND
CASH AND BANK BALANCES HELD BY MDAs/SUB-TREASURIES	
31020101	CASH BALANCE: CAPITAL
31020102	CASH BALANCE: PERSONNEL
31020103	CASH BALANCE: OVERHEAD
31020104	CASH BALANCE: REVENUE
31020106	LMP CASH BALANCE: AIDS & GRANTS
31020107	LMP CASH BALANCE: LOANS
31020108	CASH BALANCE: OTHER FUNDS
INTERNAL CASH TRANSFER - GENERAL	
31040101	CASH TRANSFER TO OUTSTATIONS
31040102	INTER ACCOUNT TRANSFERS
31040103	INTER-MDA CASH TRANSFER
31040104	REVENUE REMITTANCE
INVENTORIES	
31050101	ENGINEERING STORES
31050102	MEDICAL STORES
31050103	INDUSTRIAL & CHEMICAL STORES
31050104	AMORY STORES (AMMUNITION, E.T.C.)
31050105	FUEL & LUBRICANTS
31050106	AGRICULTURAL INPUTS
31050107	FARM STOCK
31050108	SCHOLASTIC MATERIALS
31050109	STATIONERIES STORES
31050110	PRINTED MATERIALS
31050111	BUILDING MATERIALS
31050112	STRATEGIC STOCK PILES
31050113	UNISSUED CURRENCY
31050114	STAMPS
31050115	PROPERTY HELD FOR SALE
31050116	AIRCRAFT SPARE STORE
31050117	COMPUTER/INFORMATION TECHNOLOGY

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
	STORE
31050118	PROVISIONAL STORE
31050119	EQUIPMENT STORE
31050120	PROJECT STORE ( IPPIS, GIFMIS, IPSAS, E.T.C.)
31050121	ELECTRICAL/ELECTRONIC STORE
31050122	GRAINS STORE
31050123	PERISHABLE STORE
31050124	MOTOR SPARE STORE
31050125	RAIL SPARE STORE
31050126	SHIP SPARE STORE
31050127	FURNITURE STORE
31050128	PLANT/EQUIPMENT STORE
31050129	PLANT/EQUIPMENT SPARE STORE
31050130	ANIMAL FEED STORE
31050131	VETERINARY STORE
31050132	CLASS WARE/APPARATOS STORE
31050133	LABORATORY EQUIPMENT STORE
31050134	UNIFORM STORE
31050135	OTHER STOCK
31050201	WORK-IN-PROGRESS
ADVANCES	
31060101	PERSONAL ADVANCES
31060201	ADMINISTRATIVE ADVANCES
31060101	IMPRESTS
31080101	PREPAYMENT
LOCAL INVESTMENTS	
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES
31090102	LOCAL INVESTMENTS: NON QUOTED COMPANIES
31090103	INVESTMENT IN NIGERIAN TREASURY BILLS (NTBs)
31090104	INVESTMENT IN TREASURY BILLS OF OTHER GOVERNMENTS
31090105	INVESTMENT IN TREASURY BONDS
31090106	INVESTMENT IN DERIVIATIVES
31090107	INVESTMENT IN PUBLIC CORPORATIONS
FOREIGN INVESTMENTS	
31090201	FOREIGN INVESTMENTS: QUOTED COMPANIES
31090202	FOREIGN INVESTMENTS: NON QUOTED COMPANIES

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
LOCAL LOANS	
31100101	LOAN TO OTHER STATE GOVERNMENTS
31100102	LOAN TO LOCAL GOVERNMENTS
31100103	LOAN TO GOVERNMENT OWNED COMPANIES
31100104	LOAN TO PRIVATE COMPANIES
31100201	LOAN TO FOREIGN GOVERNMENTS
31100202	LOAN TO FOREIGN/INTERNATIONAL ORGANIZATIONS
31100203	LOAN TO FOREIGN COMPANIES
LAND & BUILDING - GENERAL	
32010101	LAND & BUILDINGS - ADMINISTRATIVE
32010102	LAND & BUILDINGS - RESIDENTIAL
32010103	SILOS
32010104	OTHER STORAGE FACILITIES
INFRASTRUCTURE - GENERAL	
32010201	RAILS
32010202	ROADS & BRIDGES
32010203	AIRPORTS
32010204	HARBOURS/ SEA PORTS/JETTIES
32010205	ZOOS, PARKS & RESERVES
32010206	SECURITY INSTALLATIONS/ EQUIPMENT
32010207	ELECTRICITY TRANSMISSION NETWORK
32010208	WATER DISTRIBUTION NETWORK
32010209	SEWAGE/ DRAINAGE NETWORK
32010210	DAMS
32010211	SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)
32010212	MONUMENTS
32010213	HERITAGE ASSETS
32010214	BOREHOLES & OTHER WATER FACILITIES
32010215	WATER DISPOSAL EQUIPMENT
PLANT & MACHINERY - GENERAL	
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.
32010302	INDUSTRIAL EQUIPMENT
32010303	NAVIGATIONAL EQUIPMENT
32010304	POWER PLANTS
32010305	POWER GENERATING SETS

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
FIXED ASSETS - GENERAL	
32010401	SHIPS
32010402	AIR CRAFTS
32010403	TRAINS
32010404	BOATS
32010405	MOTOR VEHICLES
32010406	TRICYCLE
32010407	MOTOR CYCLES
32010408	BICYCLE
OFFICE EQUIPMENT - GENERAL	
32010501	COMPUTERS
32010502	PRINTERS
32010503	SCANNERS
32010504	FAX MACHINE
32010505	PHOTOCOPIERS
32010506	TYPE-WRITERS
32010507	SHREDDING MACHINES
32010508	PROJECTORS
32010509	BINDING EQUIPMENT
FURNITURE & FITTINGS - GENERAL	
32010601	CHAIRS
32010602	TABLES
32010603	SAFES/FILE CABINETS/ CUPBOARDS
32010604	TELEVISION SETS
32010605	RADIO SETS
32010606	AIR -CONDITIONER
32010607	STOOLS
32010608	SHELVES
32010609	CEILING FANS
32010610	REFRIDGERATOR
SERVICE CONCESSION ASSETS (PPP)-GENERAL	
32010701	SERVICE CONCESSION ASSETS (PPP)
32010801	LEASED ASSETS
SPECIALISED ASSETS-GENERAL	
32010901	MILITARY EQUIPMENT
32010902	POLICE/PARA-MILITARY EQUIPMENT
32010903	BIOLOGICAL ASSETS

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

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ECONOMIC_CODE	DESCRIPTION
32010904	LABORATORY MEDICAL EQUIPMENTS
32011001	ASSETS-UNDER-CONSTRUCTION
<b>LAND &amp; BUILDING-GENERAL</b>	
32010101	LAND & BUILDINGS-OFFICE
32010102	LAND & BUILDINGS-RESIDENTIAL
32010103	SILOS
32010104	OTHER STORAGE FACILITIES
<b>INTANGIBLE ASSETS</b>	
32020101	GOODWILL (ACQUIRED)
32020102	PATENT RIGHT
32020103	COPYRIGHT
32020104	TRADE MARK
32020105	FRANCHISE
32020109	RESEARCH & DEVELOPMENT
32020110	BROADCAST RIGHTS

**DETAILED CHART OF ACCOUNTS**  
**ECONOMIC SEGMENT:LIABILITIES**

## Appendix 16: Economic Segment: Liabilities

ECONOMIC_CODE	DESCRIPTION
CONTRACT RETENTION FEES	
41010101	CONTRACT RETENTION FEES
41010103	CAUTION FEES
41010104	UNDISBURSED SCHOLARSHIPS
41010105	UNDISBURSED SIWES
41010106	BONDS & SURETIES
41010107	OTHER DEPOSITS
DOMESTIC LOAN STOCK	
41020101	SHORT TERM BORROWINGS
41020102	NIGERIA TRASURY BILLS (NTBs)
41020103	TREASURY BONDS
41020104	TREASURY CERTIFICATES
UNREMITTED TAXES	
41030101	PAYE
41030102	WITHHOLDING TAX
41030103	VALUE ADDED TAX
OTHER UNREMITTED DEDUCTIONS	
41030201	NATIONAL HEALTH INSURANCE SCHEME
41030202	CONTRIBUTORY PENSION SCHEME
41030203	UNION DUES
41030204	HOUSING REVOLVING FUNDS DEDUCTIONS
41030205	CO-OPERATIVE SOCEITY
41030206	HOUSING FUND
41030207	INSURANCE PROGRAMMES (superannuation)
41030208	WELFARE LOAN SCHEME
41030209	DEPENDENT FUND
41030210	POVERTY ALLEVIATION SCHEME
41030214	LOAN DEDUCTIONS
41030215	PAYCUT RECOVERED
41030216	OVERPAYMENT RECOVERABLE (RECEIPT)
41030217	OTHER DEDUCTIONS



**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
ACCRUED EXPENSES	
41040101	PERSONNEL EMOLUMENTS
41040102	PENSION & GRATUITY
41040103	PROFESSIONAL FEES
41040104	OVERHEADS
41040105	OTHER GOODS & SERVICES
CURRENT PORTION OF LONG-TERM BORROWINGS	
41050101	DEFERRED INCOME
41060101	TREASURY BONDS
41060102	BI-LATERAL LOANS
41060103	MULTI-LATERAL LOANS
LONG-TERM PROVISIONS	
42020101	LONG-TERM EMPLOYEE BENEFITS
42020102	OTHER LONG-TERM PAYABLES
42030101	STATE BONDS and OTHER LONG TERM BORROWINGS
42030102	BI-LATERAL LOANS
42030103	MULTI-LATERAL LOANS
RESERVES	
43010101	RESERVES
43020101	ACCUMMULATED SURPLUS/(DEFICIT)
43020102	PRIOR YEAR ADJUSTMENT
43020103	TRANSITIONAL RESERVES
ACCUMULATED PROVISIONS FOR DEPRECIATION-BUILDINGS-GENERAL	
44010101	PROVISION FOR DEPRECIATION-BUILDINGS-ADMINISTRATIVE
44010102	PROVISION FOR DEPRECIATION-BUILDINGS-RESIDENTIAL
44010103	PROVISION FOR DEPRECIATION-SILOS
44010104	PROVISION FOR DEPRECIATION-OTHER STORAGE FACILITIES
ACCUMULATED PROVISION FOR DEPRECIATION-INFRASTRUCTURE-GENERAL	
44010201	PROVISION FOR DEPRECIATION-RAILS
44010202	PROVISION FOR DEPRECIATION-ROADS & BRIDGES
44010203	PROVISION FOR DEPRECIATION-AIRPORTS
44010204	PROVISION FOR DEPRECIATION-HARBOURS/SEAPORTS
44010205	PROVISION FOR DEPRECIATION-ZOOS, PARKS, & RESERVES
44010206	PROVISION FOR DEPRECIATION-SECURITY INSTALLATION/EQUIPMENT
44010207	PROVISION FOR DEPRECIATION-ELECTRICITY TRANSMISSION NETWORK
44010208	PROVISION FOR DEPRECIATION-WATER DISTRIBUTION NETWORK

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
44010209	PROVISION FOR DEPRECIATION-SEWAGE/DRAINAGE NETWORK
44010210	PROVISION FOR DEPRECIATION-DAMS
44010211	PROVISION FOR DEPRECIATION- SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)
44010212	PROVISION FOR DEPRECIATION-BOREHOLES & OTHER WATER FACILITIES
44010213	PROVISION FOR DEPRECIATION-WATER DISPOSAL EQUIPMENTS
ACCUMULATED PROVISION FOR DEPRECIATION-PLANT & MACHINERY-GENERAL	
44010301	PROVISION FOR DEPRECIATION-EARTH MOVING EQUIPMENT-BULLDOZER, E.T.C.
44010302	PROVISION FOR DEPRECIATION-INDUSTRIAL EQUIPMENT
44010303	PROVISION FOR DEPRECIATION-NAVIGATIONAL EQUIPMENT
44010304	PROVISION FOR DEPRECIATION-POWER PLANTS
44010305	PROVISION FOR DEPRECIATION-POWER GENERATING SETS
44010306	PROVISION FOR DEPRECIATION-BROADCASTING & COMMUNICATIONS EQUIPMENT
ACCUMULATED PROVISION FOR DEPRECIATION-TRANSPORTATION EQUIPMENT - GENERAL	
44010401	PROVISION FOR DEPRECIATION- SHIPS
44010402	PROVISION FOR DEPRECIATION-AIR CRAFTS
44010403	PROVISION FOR DEPRECIATION-TRAINS
44010404	PROVISION FOR DEPRECIATION-SEA BOATS
44010405	PROVISION FOR DEPRECIATION- MOTOR VEHICLES
44010406	PROVISION FOR DEPRECIATION- TRICYCLE
44010407	PROVISION FOR DEPRECIATION-MOTOR CYCLES
44010408	PROVISION FOR DEPRECIATION-BICYCLE
ACCUMULATED PROVISION FOR DEPRECIATION-OFFICE EQUIPMENT - GENERAL	
44010501	PROVISION FOR DEPRECIATION- COMPUTERS
44010502	PROVISION FOR DEPRECIATION-PRINTERS
44010503	PROVISION FOR DEPRECIATION- SCANNERS
44010504	PROVISION FOR DEPRECIATION- FAX MACHINE
44010505	PROVISION FOR DEPRECIATION-PHOTOCOPIERS
44010506	PROVISION FOR DEPRECIATION- TYPE-WRITERS
44010507	PROVISION FOR DEPRECIATION-SHREDDING MACHINES
44010508	PROVISION FOR DEPRECIATION-PROJECTORS
44010509	PROVISION FOR DEPRECIATION- BINDING EQUIPMENT
44010601	PROVISION FOR DEPRECIATION- CHAIRS
44010602	PROVISION FOR DEPRECIATION- TABLES
44010603	PROVISION FOR DEPRECIATION- SAFES/FILE CABINETS/ CUPBOARDS
44010604	PROVISION FOR DEPRECIATION- TELEVISION SETS
44010605	PROVISION FOR DEPRECIATION- RADIO SETS
44010606	PROVISION FOR DEPRECIATION- AIR -CONDITIONER

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
44010607	PROVISION FOR DEPRECIATION- STOOLS
44010608	PROVISION FOR DEPRECIATION- SHELVES
44010609	PROVISION FOR DEPRECIATION- CEILING FANS
44010610	PROVISION FOR DEPRECIATION-REFRIDGERATORS
ACCUMULATED PROVISION FOR-SERVICE CONCESSION ASSETS	
44010701	PROVISION FOR DEPRECIATION-SERVICE CONCESSION ASSETS (PPE)
44010801	PROVISION FOR LEASED ASSETS
44010901	PROVISION FOR MILITARY EQUIPMENTS
44010902	PROVISION FOR POLICE/PARA-MILITARY EQUIPMENTS
44010903	PROVISION FOR BIOLOGICAL ASSETS
44010904	PROVISION FOR LABORATORY/MEDICAL EQUIPMENTS
44011001	ACCUMULATED PROVISION FOR DEPRECIATION-ASSETS UNDER CONSTRUCTION
ACCUMULATED PROVISION FOR DEPRECIATION-INVESTMENT PROPERTY-LAND& BUILDING-GENERAL	
44020101	PROVISION FOR DEPRECIATION-INVESTMENT-LAND & BUILDING-RESIDENTIAL
44020102	PROVISION FOR DEPRECIATION-SILOS & OTHER STORAGE FACILITIES
ACCUMULATED PROVISION FOR AMORTIZATION	
44030101	GOODWILL
44030102	PATENT RIGHT
44030103	COPYRIGHT
44030104	TRADE MARK
44030105	FRANCHISE
44030106	RESEARCH & DEVELOPMENT
44030107	BROADCAST RIGHTS
ACCUMULATED PROV. FOR IMPAIRMENT - LAND & BUILDINGS -GENERAL	
44040101	PROV. FOR IMPAIRMENT - LAND & BUILDINGS - ADMINISTRATIVE
44040102	PROV. FOR IMPAIRMENT - LAND & BUILDINGS - RESIDENTIAL
44040103	PROV. FOR IMPAIRMENT - SILOS & OTHER STORAGE FACILITIES
ACCUMULATED PROV. FOR IMPAIRMENT - INFRASTRUCTURE - GENERAL	
44040201	PROV. FOR IMPAIRMENT - RAILS
44040202	PROV. FOR IMPAIRMENT - ROADS & BRIDGES
44040203	PROV. FOR IMPAIRMENT - AIRPORTS
44040204	PROV. FOR IMPAIRMENT - HARBOURS/ SEA PORTS
44040205	PROV. FOR IMPAIRMENT - ZOOS, PARKS & RESERVES
44040206	PROV. FOR IMPAIRMENT - SECURITY INSTALLATIONS/ EQUIPMENT
44040207	PROV. FOR IMPAIRMENT - ELECTRICITY TRANSMISSION NETWORK

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
44040208	PROV. FOR IMPAIRMENT - WATER DISTRIBUTION NETWORK
44040209	PROV. FOR IMPAIRMENT - SEWAGE/ DRAINAGE NETWORK
44040210	PROV. FOR IMPAIRMENT - DAMS
44040211	PROV. FOR IMPAIRMENT - SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)
44040212	PROV. FOR IMPAIRMENT - BOREHOLES & OTHER WATER FACILITIES
44040213	PROV. FOR IMPAIRMENT - WASTE DISPOSAL EQUIPMENT
ACCUMULATED PROV. FOR IMPAIRMENT - PLANT & MACHINERY - GENERAL	
44040301	PROV. FOR IMPAIRMENT - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.
44040302	PROV. FOR IMPAIRMENT - INDUSTRIAL EQUIPMENT
44040303	PROV. FOR IMPAIRMENT - NAVIGATIONAL EQUIPMENT
44040304	PROV. FOR IMPAIRMENT - POWER PLANTS
44040305	PROV. FOR IMPAIRMENT - POWER GENERATING SETS
44040306	PROV. FOR IMPAIRMENT - BROADCAST & COMMUNICATION EQUIPMENT
ACCUMULATED PROV. FOR IMPAIRMENT - TRANSPORTATION EQUIPMENT - GENERAL	
44040401	PROV. FOR IMPAIRMENT - SHIPS
44040402	PROV. FOR IMPAIRMENT - AIR CRAFTS
44040403	PROV. FOR IMPAIRMENT - TRAINS
44040404	PROV. FOR IMPAIRMENT - SEA BOATS
44040405	PROV. FOR IMPAIRMENT - MOTOR VEHICLES
44040406	PROV. FOR IMPAIRMENT - TRICYCLE
44040407	PROV. FOR IMPAIRMENT - MOTOR CYCLES
44040408	PROV. FOR IMPAIRMENT - BICYCLE
ACCUMULATED PROV. FOR IMPAIRMENT - OFFICE EQUIPMENT - GENERAL	
44040501	PROV. FOR IMPAIRMENT - COMPUTERS
44040502	PROV. FOR IMPAIRMENT - PRINTERS
44040503	PROV. FOR IMPAIRMENT - SCANNERS
44040504	PROV. FOR IMPAIRMENT - FAX MACHINE
44040505	PROV. FOR IMPAIRMENT - PHOTOCOPIERS
44040506	PROV. FOR IMPAIRMENT - TYPE-WRITERS
44040507	PROV. FOR IMPAIRMENT - SHREDDING MACHINES
44040508	PROV. FOR IMPAIRMENT - PROJECTORS
44040509	PROV. FOR IMPAIRMENT - BINDING EQUIPMENT
ACCUMULATED PROV. FOR IMPAIRMENT - FURNITURE & FITTINGS - GENERAL	
44040601	PROV. FOR IMPAIRMENT - CHAIRS
44040602	PROV. FOR IMPAIRMENT - TABLES
44040603	PROV. FOR IMPAIRMENT - SAFES/FILE CABINETS/ CUPBOARDS
44040604	PROV. FOR IMPAIRMENT - TELEVISION SETS
44040605	PROV. FOR IMPAIRMENT - RADIO SETS

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

ECONOMIC_CODE	DESCRIPTION
44040606	PROV. FOR IMPAIRMENT - AIR -CONDITIONER
44040607	PROV. FOR IMPAIRMENT - STOOLS
44040608	PROV. FOR IMPAIRMENT - SHELVES
44040609	PROV. FOR IMPAIRMENT - CEILING FANS
440406010	PROV. FOR IMPAIRMENT - REFRIDGERATORS
PROV. FOR IMPAIRMENT - INVESTMENT - LAND & BUILDING - GENERAL	
44050101	PROV. FOR IMPAIRMENT - INVESTMENT - LAND & BUILDINGS - ADMINISTRATIVE
44050102	PROV. FOR IMPAIRMENT - INVESTMENT - LAND & BUILDINGS - RESIDENTIAL
44050103	PROV. FOR IMPAIRMENT - INVESTMENT - SILOS
44050104	PROV. FOR IMPAIRMENT - INVESTMENT PROPERTY-OTHER STORAGE FACILITIES
PROVISION FOR IMPAIRMENT-INTANGIBLE	
44060101	PROVISION FOR IMPAIRMENT-GOODWILL
44060102	PROVISION FOR IMPAIRMENT-PATENT RIGHT
44060103	PROVISION FOR IMPAIRMENT-COPYRIGHT
44060104	PROVISION FOR IMPAIRMENT-TRADE MARK
44060105	PROVISION FOR IMPAIRMENT-FRANCHISE
44060108	PROVISION FOR IMPAIRMENT-RESEARCH & DEVELOPMENT
44060109	PROVISION FOR IMPAIRMENT-BROADCAST RIGHTS
PROVISION FOR DEBTS	
44070101	BILATERAL LOANS
44070102	MULTI-LATERAL LOANS
44070101	LOANS TO OTHER STATES
44070102	LOANS TO LOCAL GOVERNMENTS
44070103	LOANS TO MINISTRIES, DEPARTMENTS & AGENCIES
44070104	LOANS GRANTED TO GOVERNMENT OWNED COMPANIES

**DETAILED CODES FOR FUNCTIONAL SEGMENT**

## Appendix 17 - Functional Segment

FUNCTIONAL SEGMENT:GENERAL PUBLIC SERVICES	
CODE	DESCRIPTION
EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	
70111	EXECUTIVE AND LEGISLATIVE ORGANS
70112	FINANCIAL AND FISCAL AFFAIRS
FOREIGN ECONOMIC AID	
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS
GENERAL SERVICES	
70131	GENERAL PERSONNEL SERVICES
70132	OVERALL PLANNING AND STATISTICAL SERVICES
70133	OTHER GENERAL SERVICES
GENERAL RESEARCH	
70140	BASIC RESEARCH
70150	R&D GENERAL PUBLIC SERVICES
70160	GENERAL PUBLIC SERVICES N.E.C.
70170	PUBLIC DEBT TRANSACTIONS
70180	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT

FUNCTIONAL SEGMENT:PUBLIC ORDER AND SAFETY	
CODE	DESCRIPTION
70320	FIRE PROTECTION SERVICES
70330	LAW COURTS

## BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN

FUNCTIONAL SEGMENT: ECONOMIC AFFAIRS	
CODE	DESCRIPTION
GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS
70412	GENERAL LABOUR AFFAIRS
AGRICULTURE, FORESTRY, FISHING, AND HUNTING	
70421	AGRICULTURE
70422	FORESTRY
70423	FISHING AND HUNTING
FUEL AND ENERGY	
70431	COAL AND OTHER SOLID MINERAL FUEL
70435	ELECTRICITY
70436	NON ELECTRIC ENERGY
MINING, MANUFACTURING, AND CONSTRUCTION	
70442	MANUFACTURING
70443	CONSTRUCTION
TRANSPORT	
70451	ROAD TRANSPORT
70452	WATER TRANSPORT
70453	RAILWAY TRANSPORT
70460	COMMUNICATION
OTHER INDUSTRIES	
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING
70472	HOTELS AND RESTUARANTS
70473	TOURISM
70474	MULTIPURPOSE DEVELOPMENT PROJECTS
R & D ECONOMIC AFFAIRS	
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING
70483	FUEL AND ENERGY
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION
70485	R & D TRANSPORT



**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

FUNCTIONAL SEGMENT: ECONOMIC AFFAIRS	
CODE	DESCRIPTION
70486	R & D COMMUNICATION
70487	R & D OTHER INDUSTRIES
70490	ECONOMIC AFFAIRS N.E.C.

FUNCTIONAL SEGMENT: ENVIRONMENTAL PROTECTION	
CODE	DESCRIPTION
70510	WASTE MANAGEMENT
70520	WASTE WATER MANAGEMENT
70530	POLLUTION ABATEMENT
70540	PROTECTION OF BIODIVERSITY AND LANDSCAPE
70550	R & D ENVIRONMENTAL PROTECTION
70560	ENVIRONMENTAL PROTECTION N.E.C.

FUNCTIONAL SEGMENT: HEALTH	
CODE	DESCRIPTION
MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	
70711	PHARMACEUTICAL PRODUCTS
70712	OTHER MEDICAL PRODUCTS
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT
OUTPATIENT SERVICES	
70721	GENERAL MEDICAL SERVICES
70722	SPECIALIZED MEDICAL SERVICES
70723	DENTAL SERVICES
70724	PARAMEDICAL SERVICES
HOSPITAL SERVICES	
70731	GENERAL HOSPITAL SERVICES
70732	SPECIALIZED HOSPITAL SERVICES
70733	MEDICAL AND MATERNITY CENTRE SERVICES
70734	NURSING AND CONVALESCENT HOME SERVICES
70740	PUBLIC HEALTH SERVICES
70750	R & D HEALTH
70760	HEALTH N.E.C.

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

FUNCTIONAL SEGMENT: RECREATION, CULTURE AND RELIGION	
CODE	DESCRIPTION
70810	RECREATIONAL AND SPORTING SERVICES
70820	CULTURAL SERVICES
70830	BROADCASTING AND PUBLISHING SERVICES
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES
70850	R & D RECREATION, CULTURE AND RELIGION
70860	RECREATION, CULTURE AND RELIGION N.E.C.

FUNCTIONAL SEGMENT: EDUCATION	
CODE	DESCRIPTION
PRE-PRIMARY AND PRIMARY EDUCATION	
70911	PRE-PRIMARY EDUCATION
70912	PRIMARY EDUCATION
SECONDARY EDUCATION	
70921	LOWER SECONDARY EDUCATION
70922	UPPER-SECONDARY EDUCATION
70930	POST-SECONDARY NON-TERTIARY EDUCATION
TERTIARY EDUCATION	
70941	FIRST STAGE OF TERTIARY EDUCATION
70942	SECOND STAGE OF TERTIARY EDUCATION
EDUCATION NOT DEFINABLE BY LEVEL	
70950	EDUCATION NOT DEFINABLE BY LEVEL
70960	SUBSIDIARY SERVICES TO EDUCATION
70970	R & D EDUCATION
70980	EDUCATION N.E.C

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

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FUNCTIONAL SEGMENT: SOCIAL PROTECTION	
CODE	DESCRIPTION
SICKNESS AND DISABILITY	
71011	SICKNESS
71012	DISABILITY
OTHERS	
71020	OLD AGE
71030	SURVIVORS
71040	FAMILY AND CHILDREN
71050	UNEMPLOYMENT
71060	HOUSING
71070	SOCIAL EXCLUSION N.E.C.
71080	R & D SOCIAL PROTECTION
71090	SOCIAL PROTECTION N.E.C.

**DETAILED CODES FOR PROGRAMME SEGMENT**

## Appendix 18 -Programme Segment Codes

<b>Policy: Banishment of Poverty (Code - 01)</b>			
<b>Programme: Poverty Alleviation (Code =03)</b>			
<b>PROJECT</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>Code</b>
Small and Medium Scale Enterprises	Creation of Job Opportunities	Provision of Micro Credit facilities	01030000010101
Small and Medium Scale Enterprises	Creation of Job Opportunities	Empowering of Relevant Poverty Alleviation Agencies	01030000010102
Small and Medium Scale Enterprises	Creation of Job Opportunities	Vocational Training	01030000010103
Access to Social Infrastructures	Improvement of Social Services	Provision of Safe Drinking Water	01030000020101
Access to Social Infrastructures	Improvement of Social Services	Provision of Health cares Sanitation	01030000020102
Access to Social Infrastructures	Improvement of Social Services	Provision of Affordable Housing	01030000020103
Access to Social Infrastructures	Improvement of Social Services	Provision of Basic Education	01030000020104
Access to Social Infrastructures	Improvement of Social Services	Provision of Stable Electricity supply	01030000020105
<b>Programme: Power Generation and Distribution (General)-Code =14</b>			
<b>PROJECT</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>Code</b>
Sustainable Power Supply	Increase Access to Electricity Supply	Construction/ Rehabilitation of Power generating Plants	01140000010101
Sustainable Power Supply	Increase Access to Electricity Supply	Upgrade Distribution Facilities	01140000010102
Sustainable Power Supply	Increase Access to Electricity Supply	Protection of Power Infrastructure	01140000010103
<b>Programme: Transportation (General)- Code = 15</b>			
<b>PROJECT</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>Code</b>
Effective Road Transport System	Improve Road network	Construction of New Roads	01150000010101
Effective Road Transport System	Improve Road network	Upgrading /Rehabilitation of Existing Roads	01150000010102
Effective Road Transport System	Improve Road network	Concessionairing arrangement for Road	01150000010103

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Policy: Banishment of Hunger(Code =02)</b>			
<b>PROGRAMME: Economic Empowerment Through Agriculture (General) Code =01</b>			
<b>PROJECT</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>CODE</b>
Development of Farm Settlements	Increase in Farm Production	Purchase of Fertilizer	02010000010101
Development of Farm Settlements	Increase in Farm Production	Purchase of improved seedlings	02010000010102
Development of Farm Settlements	Increase in Farm Production	Training of Farmers	02010000010103
Provision of Micro credit to Farmers	Increase the volume of credit facility to farmers.	Single digit interest rate Loans to Farm	02010000020101
Provision of Micro credit to Farmers	Increase the volume of credit facility to farmers.	Establishment of Agricultural Co-operative Society	02010000020102
Provision of Micro credit to Farmers	Increase the volume of credit facility to farmers.	Finance Mangement Training for Farmers	02010000020103
Provision of Mechanized Farm Equipments	Increase in Farm Export	Purchase of Modernized Farm Equipments	02010000030101
Provision of Mechanized Farm Equipments	Increase in Farm Export	Appropriate Farming Technology	02010000030102
Provision of Mechanized Farm Equipments	Increase in Farm Export	Training of Farmers on Modern technology of Farming	02010000030103
Provision of Mechanized Farm Equipments	Increase in Farm Export	Upgrading/Construction of Dams	02010000030104
Provision of Mechanized Farm Equipments	Increase in Farm Export	Construction of Silos/ Storage facilities	02010000030105

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Policy: Banishment of Unemployment(Code = 03)</b>			
<b>Programme: Youth Development (General) Code = 08</b>			
<b>PROJECT</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>Code</b>
Women Empowerment	Increasing Women Participation in Development	Vocational Training & Others	03070000010101
Job Creation	Reduce Youth Unemployment	Assembling of Electronic Gadgets	03080000010101
Youth Behavioural Change	Reduce Youth Delinquency	Public Awareness on Omoluabi Attributes	03080000020101
<b>Programme: Private Sector Growth and Development (General) code=12</b>			
<b>PROJECT</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>Code</b>
Private Sector Driven Economy	Increase the Role of Private Sector in Economic Development	Intervention Scheme	03120000010101
Private Sector Driven Economy	Increase the Role of Private Sector in Economic Development	Public-Private Partnership	03120000010102
Private Sector Driven Economy	Increase the Role of Private Sector in Economic Development	Review of Existing Business Legal Frame Work	03120000010103
Private Sector Driven Economy	Increase the Role of Private Sector in Economic Development	Provision of Appropriate Infrastructures	03120000010104
Private Sector Driven Economy	Increase the Role of Private Sector in Economic Development	Bailout, Grants / Supporting Financial Scheme	03120000010105
<b>Programme: Public Sector Reform. Code =13</b>			
<b>PROJECT</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>Code</b>
Public Sector Reform	Improve Accountability, Transparency and Service Delivery	Review of Political Structures	03130000010101
Public Sector Reform	Improve Accountability, Transparency and Service Delivery	Review of Public Service Structures	03130000010102
Public Sector Reform	Improve Accountability, Transparency and Service Delivery	Adoption and Implementation of International Best Practices	03130000010103
Public Sector Reform	Improve Accountability, Transparency and Service	Training and Retraining	03130000010104

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

	Delivery	
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Policy: Restoration of Healthy Living (Code =04)			
Programme: Improvement to Human Health (General) - Code = 04			
PROJECT	OBJECTIVE	ACTIVITY	COMPLETE_CODE
Access to Primary Health Care	Reduction in Maternal and Infant Mortality rate	Construction/Rehabilitation of Health Centres	04040000010101
Access to Primary Health Care	Reduction in Maternal and Infant Mortality rate	Equipping Health centres	04040000010102
Access to Primary Health Care	Reduction in Maternal and Infant Mortality rate	Provision of Affordable Drugs	04040000010103
Access to Primary Health Care	Reduction in Maternal and Infant Mortality rate	Recruitment of Qualified Personnel	04040000010104
Access to Primary Health Care	Reduction in Maternal and Infant Mortality rate	Training and retraining of Health Personnel	04040000010105
Control and Prevention of HIV & AIDS	Reduction of Prevalence of HIV & AIDS	Prevention of Mother to Child Transmission	04040000020101
Control and Prevention of HIV & AIDS	Reduction of Prevalence of HIV & AIDS	Provision of Anti-Retroviral drugs/Commodities	04040000020102
Control and Prevention of HIV & AIDS	Reduction of Prevalence of HIV & AIDS	Provision of Testing and Counselling Services	04040000020103
Control and Prevention of HIV & AIDS	Reduction of Prevalence of HIV & AIDS	Strengthen Health Public-Private Partnership	04040000020104
Control and Prevention of Common Killer diseases	Reduction in Prevalence of Diseases	Immunization	04040000030101
Control and Prevention of Common Killer diseases	Reduction in Prevalence of Diseases	Provision of drugs & other Commodities	04040000030102
Control and Prevention of Common Killer diseases	Reduction in Prevalence of Diseases	Awareness campaign	04040000030103



<b>Policy: Restoration of Healthy Living (Code =04)</b>			
<b>Programme: Environmental Improvement (Code = 09)</b>			
<b>PROJECT</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>COMPLETE_CODE</b>
Sustainable Environmental development	Reduce Environmental Degredation	Afforestation & Reafforestation Scheme	04090000010101
Sustainable Environmental development	Reduce Environmental Degredation	Procurement of Waste Management Equipment	04090000010102
Sustainable Environmental development	Reduce Environmental Degredation	Provision of Drainages	04090000010103
<b>Programme: Water Resources (General) Code =10</b>			
<b>PROJECT</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>COMPLETE_CODE</b>
Access to safe drinking water	increase in Supply of safe drinking water	Constuction/Re habilitation of Dams	04100000010101
Access to safe drinking water	increase in Supply of safe drinking water	Borehole Water Supply Schemes	04100000010102

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>Policy: Promotion of Functional Education (Code=05)</b>			
<b>Programme: Enhancing Quality Education (General) Code =05</b>			
<b>PROJECT</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>CODE</b>
Universal Basic Education	Improvement in Literacy level	Establishment of Bursary Scheme	05050000010101
Universal Basic Education	Improvement in Literacy level	Provision of Teaching Aids	05050000010102
Universal Basic Education	Improvement in Literacy level	Enlightenment of Stakeholders(PTA)	05050000010103
Universal Basic Education	Improvement in Literacy level	Construction /rehabilitation of School Infrastructure	05050000010104
Universal Basic Education	Improvement in Literacy level	Training & Retraining of Teachers	05050000010105
Higher Education	Improving Quality of Graduate	Review of curriculum contents	05050000020101
Higher Education	Improving Quality of Graduate	Investment in Reseach & Development	05050000020102
Higher Education	Improving Quality of Graduate	Training & Retraining of teachers/instructors	05050000020103
Higher Education	Improving Quality of Graduate	Recruitment of Qualified Teachers	05050000020104
Girl Child Education	Improve Girl Child Education Enrolment	Community sensitization	05050000030101
Girl Child Education	Improve Girl Child Education Enrolment	Establishment of more Girls School	05050000030102
Girl Child Education	Improve Girl Child Education Enrolment	Establishment of Bursary Scheme	05050000030103
Girl Child Education	Improve Girl Child Education Enrolment	Training & Retraining of Teachers	05050000030104
<b>Programme: Information and Communication Technology (General) Code = 11</b>			
ICT Literacy	Increase Access to ICT	Establishment of ICT Training centres	05110000010101
ICT Literacy	Increase Access to ICT	Provision of ICT Infrastructures (Opon-Imo)	05110000010102
ICT Literacy	Increase Access to ICT	Training & Retraining on ICT	05110000010103
ICT Literacy	Increase Access to ICT	Elementary School Feeding	05110000010104

<b>Policy: Enhancement of Communal Peace and Progrsss(Code=06)</b>			
<b>Programme: Societal Re-orientation (General)-Code = 02</b>			
<b>PROJECT</b>	<b>OBJECTIVE</b>	<b>ACTIVITY</b>	<b>Code</b>
General Behavioural Change	Improvement in General Behaviour	Enlightenment Campaign on Government Polices	06020000010101
General Behavioural Change	Improvement in General Behaviour	Partnering with NGOs, CBO, CSO, FBOs e.t.c.	06020000010102
General Behavioural Change	Improvement in General Behaviour	Reward for Good conduct	06020000010103
Citizens' Literacy	Improvement of Basic Education	Establishment of More Schools	06020000020101
Citizens' Literacy	Improvement of Basic Education	Teachers Training and Retraining	06020000020102
Citizens' Literacy	Improvement of Basic Education	Provision of Teaching Aids	06020000020103
Citizens' Literacy	Improvement of Basic Education	Establishment of Public libraries	06020000020104
<b>Programme: Housing and Urban Development (General) Code=06</b>			
Mass Housing	Increasing Affordable Housing	Provision of Affordable Land	06060000010101
Mass Housing	Increasing Affordable Housing	Empowering of Mortgage Institutions	06060000010102
Mass Housing	Increasing Affordable Housing	Provision of Basic Infrastructure	06060000010103
Mass Housing	Increasing Affordable Housing	Review of Land Laws	06060000010104

## DETAILED CODES FOR FUND SEGMENT

## Appendix 19-Codes for Fund Segment

FUND	
CODE	DESCRIPTION
01101	FAAC DIRECT ALLOCATION
CONSOLIDATED REVENUE FUND (Code 02)	
Sub-Fund: Main Envelop(Code 1)	
02101	MAIN ENVELOP - BUDGETARY ALLOCATION
Sub-Fund:CRF CHARGES(Code 2)	
02201	PENSION AND GRATUITIES
02202	SERVICE WIDE VOTE
02203	CAPITAL SUPPLEMENTATION
02204	OTHER CRF CHARGES
03101	CAPITAL DEVELOPMENT FUND
04101	CONTINGENCY FUND
05101	DEBT RELIEF GAINS
06103	PETROLEUM EQUALISATION FUND
OTHER PUBIC FUNDS	
07102	FERTILIZER REVOLVING FUND
07106	NIGERIAN EX-SERVICEMEN REWARD FUND
07107	COCOA RESEARCH INSTITUTE OF NIGERIA FUND
07108	FERTILIZER REVOLVING FUND
07109	SINKING FUND FOR JUDGEMENT DEBT FUND
Main-Fund: AIDS AND GRANTS(Code = 08)	
Sub-Fund: MULTILATERAL AIDS AND GRANTS(code 1)	
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
	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

FUND	
CODE	DESCRIPTION
08110	
Main-Fund: AIDS AND GRANTS(Code = 08)	
Sub-Fund: MULTILATERAL AIDS AND GRANTS(code 1)	
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
08112	INTERNATIONAL FINANCE CORPORATION
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
08114	INTERNATIONAL MONETARY FUND
08115	NIGERIA TRUST FUND
08116	NORDIC DEVELOPMENT FUND
08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
08121	WORLD BANK TRUST FUND
08122	WORLD FOOD PROGRAMME
08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
08124	GLOBAL 2000
08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
08126	MULTI-DONOR BUDGET SUPPORT
Sub-Fund: BILATERAL AIDS AND GRANTS (Code 2)	
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID)
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)
08205	SAUDI FUND FOR DEVELOPMENT
Main Fund - AIDS AND GRANTS (Code 08)	
Sub-Fund: LOCAL AIDS AND GRANTS (Code 3)	
08301	DONATION BY LOCAL NGOs
08302	DONATION BY STATE GOVERNMENTS
08303	DONATION BY LOCAL GOVERNMENTS
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES
08305	DONATIONS BY PRIVATE SECTOR COMPANIES
08306	DONATIONS BY INDIVIDUALS
Main-Fund: LOANS/DEBTS(Code 09)	

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

FUND	
CODE	DESCRIPTION
Sub-Fund: MULTILATERAL LOANS/DEBTS (Code 1)	
09101	BI-LATERAL LOANS
Sub-Fund: BILATERAL LOANS/DEBTS(Code 2)	
09201	AFRICAN DEVELOPMENT BANK
09202	AFRICAN DEVELOPMENT FUND
09203	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)
09204	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE
09205	ECOWAS FUND
09206	EUROPEAN DEVELOPMENT FUND
09207	EUROPEAN UNION
09208	EUROPEAN INVESTMENT BANK
09209	IDA - AFRICAN FACILITY
09210	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
09211	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
09212	INTERNATIONAL FINANCE CORPORATION
09213	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
09214	INTERNATIONAL MONETARY FUND
09215	NIGERIA TRUST FUND
09216	NORDIC DEVELOPMENT FUND
09217	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
09218	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
09219	UNITED NATIONS CHILDREN'S FUND (UNICEF)
09220	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
09221	WORLD BANK TRUST FUND
09222	WORLD FOOD PROGRAMME
Sub-Fund: BILATERAL LOANS/DEBTS(Code 2)	
09223	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
09224	GLOBAL 2000
09225	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
09226	MULTI-DONOR BUDGET SUPPORT
Main Fund: RETAINED INDEPENDENT REVENUE(Code =10)	
10101	RETAINED INTERNALLY GENERATED REVENUE
10102	PTA CONTRIBUTIONS
10103	SCHOOL LEVIES

**DETAILED CODES FOR GEO LOCATION SEGMENT**



**Appendix 20: Codes for Geo Location Segment**

<b>OSUN West Senatorial District Geographic Codes</b>	
<b>WARDS</b>	<b>CODES</b>
<b>Zone: South West (Code = 6)</b>	
<b>State: Osun (Code = 29)</b>	
<b>Senatorial District: Osun West (Code = 3)</b>	
<b>LOCAL GOVERNMENT AREA: AYEDADE</b>	
BALOGUN	62930301
OTUN BALOGUN	62930302
OLUFI	62930303
OTUN-OLUFI	62930304
IJEGBE/OKE-ESO/OKE-OWU IJUGBE	62930305
LAGERE/AMOLA	62930306
GBONGAN RURAL	62930307
ODE-OMU RURAL	62930308
OBALUFON	62930309
ANLUGBUA	62930310
ARAROMI-OWU	62930311
<b>LOCAL GOVERNMENT AREA :AYEDIRE</b>	
OLUPONNA I	62930401
OLUPONNA II	62930402
OLUPONNA III	62930403
OKE-OSUN	62930404
ILEOGBO I	62930405
ILEOGBO II	62930406
ILEOGBO III	62930407
ILEOGBO IV	62930408
KUTA I	62930409
KUTA II	62930410
<b>LOCAL GOVERNMENT AREA:EDE NORTH</b>	
OLABA/ATAPARA	62930701
ABOGUNDE/SAGBA	62930702
OLOGUN/AGBAAKIN	62930703
OLUSOKUN	62930704
ALUSEKERE	62930705
SABO/AGBONGBE I	62930706
SABO/AGBONGBE II	62930707
ISIBO/BUARI-ISOLA	62930708
APASO	62930709
ASUNMO	62930710
BARA EJEMU	62930711

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>OSUN West Senatorial District Geographic Codes</b>	
<b>WARDS</b>	<b>CODES</b>
BABANLA/AGATE	62930801
KUYE	62930802
JAGUN/JAGUN	62930803
ALAJUE I	62930804
<b>LOCAL GOVERNMENT AREA:EDE NORTH</b>	
ALAJUE II	62930805
OLODAN	62930806
BABASANYA	62930807
SEKONA	62930808
OLOKI/AKODA	62930809
LOOGUN	62930810
<b>LOCAL GOVERNMENT AREA :EGBEDORE</b>	
AWO/ABUDO	62930901
ARA I	62930902
ARA II	62930903
IDO-OSUN	62930904
IRA GBERI I	62930905
IRA GBERI II	62930906
IWOYE/IDOO/ORIGO	62930907
IKOTUN	62930908
OJO/ARO	62930909
OKINNI/OLORUNSOGO/OFATEDO	62930910
<b>LOCAL GOVERNMENT AREA :EJIGBO</b>	
ELEJIGBO 'A'	62931001
ELEJIGBO 'B'/OSOLO	62931002
ELEJIGBO 'C'/MAPO	62931003
ELEJIGBO 'D'/EJEMU	62931004
ELEJIGBO/AYEGBOGBO	62931005
OLA/AYE/AGURODO	62931006
IFEODAN 'A'/OWU-ILE	62931007
IFEODAN 'B'/MASIFA	62931008
ILAWO/ISOKO/ISUNDUNRIN	62931009
INISA I/AATO/IGBON	62931010
INISA II/AFAAKE/AYEGUNLE	62931011
<b>LOCAL GOVERNMENT AREA :IREWOLE</b>	
IKIRE 'A'	62932101
IKIRE 'B'	62932102
IKIRE 'C'	62932103
IKIRE 'D'	62932104
IKIRE 'E'	62932105
IKIRE 'F'	62932106
IKIRE 'G'	62932107
IKIRE 'H'	62932108
IKIRE 'I'	62932109
IKIRE 'J'	62932110
IKIRE 'K'	62932111

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<b>OSUN West Senatorial District Geographic Codes</b>	
<b>WARDS</b>	<b>CODES</b>
<b>LOCAL GOVERNMENT AREA:ISOKAN</b>	
OLUKOYI (OJA-OSUN)	62932201
OSA IKOYI (OLOKE)	62932202
ASALU IKOYI	62932203
ORANRAN WARD	62932204
IDOGUN WARD	62932205
ALAPOMU I (ODO-OSUN)	62932206
ALAPOMU II	62932207
ASALU (MOGIMOGI)	62932208
OOSA ADIFA	62932209
AWALA I	62932210
AWALA II	62932211
<b>LOCAL GOVERNMENT AREA : IWO</b>	
ISALE OBA I	62932301
ISALE OBA II	62932302
ISALE OBA III	62932303
ISALE OBA IV	62932304
MOLETE I	62932305
MOLETE II	62932306
MOLETE III	62932307
OKE-ADAN I	62932308
OKE-ADAN II	62932309
OKE-ADAN III	62932310
GIDIGBO I	62932311
GIDIGBO II	62932312
GIDIGBO III	62932313
OKE-OBA I	62932314
OKE-OBA II	62932315
<b>LOCAL GOVERNMENT AREA :OLA-OLUWA</b>	
TELEMU	62932601
ASAMU/ILEMOWU	62932602
OGBAAGBA I	62932603
OGBAAGBA II	62932604
IKIRE ILE/IWARA	62932605
ISERO/IKONIFIN	62932606
OBAMORO/ILE OGO	62932607
BODE-OSI	62932608
AJAGBA/IWOOKE	62932609
ASA AJAGUNLASE	62932610

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>OSUN EAST SENATORIAL DISTRICT GEOGRAPHIC CODES</b>	
<b>WARDS</b>	<b>COMPLETE CODES</b>
<b>LOCAL GOVERNMENT AREA:ATAKUMOSA EAST</b>	
AJEBANDELE	62920110
AYEGUNLE	62920106
ETI-ONI	62920105
FAFORIJI	62920109
FOREST RESERVE I	62920107
FOREST RESERVE II	62920108
IGANGAN	62920102
IPERINDO	62920104
IPOLE	62920103
IWARA	62920101
IBODI	62920204
IFELODUN	62920205
IFEWARA I	62920210
IFEWARA II	62920211
ISA OBI	62920208
ITA GUNMODI	62920206
MUROKO	62920209
OKE BODE	62920207
OSU I	62920201
OSU II	62920202
OSU III	62920203
<b>LOCAL GOVERNMENT AREA:IFE CENTRAL</b>	
AKARABATA	62921110
ILARE I	62921101
ILARE II	62921102
ILARE III	62921103
ILARE IV	62921104
IREMO II (ELEYELE)	62921106
IREMO III	62921107
IREMO IV	62921108
IREMO V	62921109
IREMO/AJEBANDELE	62921105
MOORE OAJA	62921111
<b>LOCAL GOVERNMENT AREA:IFE EAST</b>	
ILODE I	62921202
ILODE II	62921203

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>OSUN EAST SENATORIAL DISTRICT GEOGRAPHIC CODES</b>	
<b>WARDS</b>	<b>COMPLETE CODES</b>
MODAKEKE I	62921208
MODAKEKE II	62921209
MODAKEKE III	62921210
MOORE	62921201
OKEREWE I	62921204
OKEREWE II	62921205
OKEREWE III	62921206
YEKEMI	62921207
<b>LOCAL GOVERNMENT AREA: IFE NORTH</b>	
ASIPA/AKINLALU	62921301
EDUNABON I	62921302
EDUNABON II	62921303
FAMIA	62921304
IPETUMODU I	62921306
IPETUMODU II	62921307
MORO	62921308
OYERE I	62921309
OYERE II	62921310
YAKOYO	62921305
AARE	62921404
ABIRI OGUDU	62921410
AYE	62921411
AYESAN	62921401
IKIJA I	62921402
IKIJA II	62921403
KERE	62921409
MEFOWORADE	62921405
OKE OWENA	62921406
OLODE	62921407
OSI	62921408
<b>LOCAL GOVERNMENT AREA: ILES A EAST</b>	
BILADU	62921811
BOLORUNDURO	62921810
IFOSAN/OKE-ESO	62921803
IJAMO	62921805
ILERIN	62921809
ILORO/ROYE	62921807
IMO	62921802
ISARE	62921808
ITISIN/OGUDU	62921804
OKESA	62921801
UPPER & LOWER IJOKA	62921806
<b>LOCAL GOVERNMENT AREA: ILES A WEST</b>	
AYESO	62921910
EREJA	62921909
IKOYI / IKOTI ARAROMI	62921906

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>OSUN EAST SENATORIAL DISTRICT GEOGRAPHIC CODES</b>	
<b>WARDS</b>	<b>COMPLETE CODES</b>
ILAJE	62921907
ISIDA/ADETI	62921908
ISOKUN	62921905
ITAKOGUN/UPPER EGBE-IDI	62921901
LOWER EGBE-IDI	62921902
OMOFE/IDASA	62921904
UPPER/LOWER IGBOGI	62921903
<b>LOCAL GOVERNMENT AREA:OBOKUN</b>	
EESUN/IDOOKO	62922405
ESA - ODO	62922409
ESA-OKE	62922407
IBOKUN	62922401
ILAHUN/IKINYINWA	62922403
ILARE	62922410
ILASE/IDOMINASI	62922404
IMESI-ILE	62922406
IPETU-ILE/ADAOWODE	62922402
OTAN-ILE	62922408
<b>LOCAL GOVERNMENT AREA: ORIADE</b>	
APOTI DAGBAJA	62922808
ERIN-IJESA	62922802
ERINMO/IWARAJA	62922812
ERIN-OKE	62922801
IJEBU-JESA	62922803
IJEDA ILOKO	62922811
IJEJI ARAKEJI/OWENA	62922807
IKEJI-ILE	62922805
IPETU IJESA I	62922809
IPETU-IJESA II	62922810
IRA	62922806
IWOYE	62922804

**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>OSUN CENTRAL SENATORIAL DISTRICT CODES</b>	
<b>WARDS</b>	<b>COMPLETE CODES</b>
<b>LOCAL GOVERNMENT AREA: BOLUWADURO</b>	
OKE-OMI OTAN	62910501
OKE ODE OTAN	62910502
OKE-OTAN	62910503
GBELERU OBAALA I	62910504
GBELERU OBAALA II	62910505
OBALA ILORO	62910506
ERIPA	62910507
OKE-IRUN	62910508
IRESI I	62910509
IRESI II	62910510
<b>LOCAL GOVERNMENT AREA:BORIPE</b>	
OLOTI IRAGBIJI	62910601
OJA - OBA	62910602
COLLEGE/EGBEDA ROAD	62910603
ISALE-OYO	62910604
AGBA	62910605
ORORUWO	62910606
ADA I	62910607
ADA II	62910608
ISALE ASA IREE	62910609
OKE ESA/OKE OGI	62910610
OKE AREE	62910611
<b>LOCAL GOVERNMENT AREA: IFEDAYO</b>	
OYI	62911501
AYETORO	62911502
ISINMI	62911503
BALOGUN	62911504
OBAALE	62911505
AWORO/OKE-ILA RURAL	62911506
ASAONI	62911507
CO-OPERATIVE	62911508
AKESIN	62911509
TEMIDIRE	62911510
<b>LOCAL GOVERNMENT AREA:IFELODUN</b>	
EESA IKIRUN	62911601
AMOLA IKIRUN	62911602
OWODE IKIRUN	62911603
ISALE/OKE AFO	62911604

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<b>OSUN CENTRAL SENATORIAL DISTRICT CODES</b>	
<b>WARDS</b>	<b>COMPLETE CODES</b>
IKIRUN RURAL	62911605
STATION ROAD, IKIRUN	62911606
OKEBA IKIRUN	62911607
OLONDE IKIRUN	62911608
IBA I	62911609
IBA II	62911610
OBAGUN	62911611
EKOENDE/EKO AJALA	62911612
<b>LOCAL GOVERNMENT AREA :ILA</b>	
EJIGBO I	62911701
EJIGBO II	62911702
EJIGBO III	62911703
ISEDO I	62911704
ISEDO II	62911705
IPERIN	62911706
EYINDI	62911707
OKE OLA	62911708
OKE EDE	62911709
EYINDI/IPERIN	62911710
AJABA/EDEMOSI/ABA ORANGUN	62911711
<b>LOCAL GOVERNMENT AREA: IREPODUN</b>	
OLOBU 'A'	62912001
OLUBU 'B'	62912002
OLOBU 'C'	62912003
OLOBU 'D'	62912004
BARA 'A'	62912005
BARA 'B'	62912006
ELERIN 'A'	62912007
ELERIN 'B'	62912008
ELERIN 'C'	62912009
ELERIN 'D'	62912010
ELERIN 'E'	62912011
<b>LOCAL GOVERNMENT AREA: ODO OTIN</b>	
OBA OJOMU	62912501
BAALE	62912502
IGBAYE	62912503
FAJI/OPETE	62912504
EKOSIN/IYEKU	62912505
ORE/AGBEYE	62912506
IJABE/ILA ODO	62912507
OKUA/EKUSA	62912508
ASI/ASABA	62912509
OLUNISA	62912510
OLUKOTUN	62912511
ESA OTUN BAALE ODE	62912512
JAGUN OSI BALE ODE	62912513



**BUDGET CLASSIFICATION AND CHART OF ACCOUNTS MANUAL FOR THE STATE OF OSUN**

<b>OSUN CENTRAL SENATORIAL DISTRICT CODES</b>	
<b>WARDS</b>	<b>COMPLETE CODES</b>
OLOYAN ELEMOSHO / ESA	62912514
OSOLO/OPARIN/OLA	62912515
<b>LOCAL GOVERNMENT AREA: OLORUNDA</b>	
AGOWANDE	62912701
BALOGUN	62912702
AKOGUN	62912703
ATELEWO	62912704
OWOOPE	62912705
OWODE I	62912706
OWODE II	62912707
AYETORO	62912708
OBA-ILE	62912709
OBA OKE	62912710
ILIE	62912711
<b>LOCAL GOVERNMENT AREA:OROLU</b>	
OLUFON OROLU 'A'	62912901
OLUFON OROLU 'B'	62912902
OLUFON OROLU 'C'	62912903
OLUFON OROLU 'D'	62912904
OLUFON OROLU 'E'	62912905
OLUFON OROLU 'F'	62912906
OLUFON OROLU 'G'	62912907
OLUFON OROLU 'H'	62912908
OLUFON OROLU 'I'	62912909
OLUFON OROLU 'J'	62912910
<b>LOCAL GOVERNMENT AREA:OSOGBO</b>	
ATAOJA 'A'	62913001
ATAOJA 'B'	62913002
ATAOJA 'C'	62913003
ATAOJA 'D'	62913004
ATAOJA 'E'	62913005
OTUN JAGUN B	62913006
ALAGBA	62913007
ARE-AGO	62913008
JAGUN 'A'	62913009
JAGUN 'B'	62913010
BABA KEKERE	62913011
OTUN JAGUN 'A'	62913012
EKETA	62913013
OTUN BALOGUN 'A'	62913014
EKERIN	62913015