

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
Government Finance Statistics Codes 2014

(Classification of transactions in assets and liabilities)

CHAPTER 1

1 Revenue

The gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets/equity, other than increases relating to contributions to owners.

110 Taxes on Income, Profits, and Capital Gains - Payable by Individuals

This item code used to record transactions related to personal income taxes, including those deducted by employers (pay-as-you-earn taxes) and surtaxes. Such taxes are usually levied on the total declared or presumed income from all sources of the person concerned: compensation of employees (e.g., wages, salaries, tips, fees, commissions, and fringe benefits), property income (e.g., interest, dividends, rent, royalty incomes), and pensions (taxable portions of social security, pension, annuity, life insurance, and other retirement benefit distributions), etc.

Item Description	GFS Code
PAYE from Government Employees	11110101
PAYE from Parastatal Employees	11110102
PAYE from Private Sector Employees	11110103
Individuals - Presumptive Tax	11110104
Individuals - Assessed Tax	11110105
Withholding Tax on Director's Fees	11110106
With Holding tax on Bank Interest	11110110
Windfall Tax	11110111
Treasury Bills	11110116
Miscellaneous Collection	11110117
Transport Tax	11110118
unclassified Income Tax Fines Penalties	11110119
Unclassified Income Tax Refund	11110120

120 Taxes on Income, Profits, and Capital Gains - Payable by Corporations and other enterprises

This item code used to record transactions related to corporate and other enterprises income taxes, corporate profits taxes, corporate surtaxes, etc. This item includes taxes on the income of units such as partnerships, sole proprietorships, estates and some trusts that are recognized as corporations. This covers income from all sources and not simply profits generated by production. Also included are income taxes on trusts where the beneficiaries are corporations such as With Holding tax on Bank Interest, Capital Gain Tax, Shipping, etc.

Item Description	GFS Code
Withholding Tax on IRMD	11120101
Withholding Tax on Goods and Services	11120102
Capital Gain Tax	11120103
Limited Companies	11120104
Parastatals	11120105
Withholding Tax on Insurance Commission	11120106
With Holding tax on Bank Interest	11120107
Shipping	11120108

Treasury Bills	11120109
Withholding Tax on Insurance Commission	11120110
Unclassified Income Tax Refund	11120111

201 Taxes on Payroll and Workforce

This item code shall be credited with taxes on payroll or workforce taxes payable by enterprises assessed either as a proportion of the wages and salaries paid or as a fixed amount per person employed such as Payroll/Skills and Development Levy.

Item Description	GFS Code
Payroll/Skills and Development Levy	11201101

310 Recurrent taxes on immovable Property

This item code shall be credited with recurrent taxes on immovable property which cover taxes levied regularly on the use or ownership of immovable property including land, buildings, and other structures.

Item Description	GFS Code
Rental Tax	11310101
Property Tax	11310102

350 Taxes on Property - Capital levies

This item code shall be credited with taxes on capital levies which cover taxes on the values of the assets or net worth owned by institutional units levied at irregular and very infrequent intervals of time. Capital levies are recorded as exceptional both by units concerned and by the government. It includes taxes on Betterment Levy on Agricultural land, tax on property, revaluation of capital, etc.

Item Description	GFS Code
Betterment Levy on Agricultural land	11350101
Revaluation of Capital	11350102

360 Other recurrent taxes on property

This item code shall be credited with taxes on other recurrent taxes on property include all recurrent taxes on property other than immovable property or net wealth. This category includes recurrent gross taxes on personal property, jewelry, cattle, other livestock, other particular items of property, and external signs of wealth.

Item Description	GFS Code
personal property	11360101

411 Taxes on Goods and Services - Value added taxes

This item code shall be credited with taxes on goods or services collected in stages by enterprises that are ultimately charged in full to the final purchasers. VAT may also be paid on import of goods and services in addition to any import duties or other taxes on the imports. It includes VAT on Cigarettes, Cement, beer, soft drinks, etc.

Item Description	GFS Code
VAT on Cigarettes	11411101
VAT on Petroleum	11411102
VAT on sugar	11411103
VAT on Soft Drinks	11411104
VAT on Cement	11411105
VAT on Beer	11411106
VAT on Textiles	11411107
VAT on Soaps and Detergents	11411108

VAT on Electrical Products	11411109
VAT on Konyagi	11411110
VAT on Spirits	11411111
VAT on Kibuku	11411112
VAT on Wines and Liquor	11411113
VAT on Cooking Oil	11411114
VAT on Wheat and Flour	11411115
VAT on Tea and Coffee	11411116
VAT on Paper and Paper Products	11411117
VAT on Tyres and Tubes	11411118
VAT on Perfumes and Cosmetics	11411119
VAT on Metal Products	11411120
VAT on Leather Products	11411121
VAT on Other Chemicals	11411122
VAT on Plastics	11411123
VAT on Paints	11411124
VAT on Locally Assembled MVs	11411125
VAT on Furniture and Wood Products	11411126
VAT on Milk and Milk Products	11411127
VAT on Sweets and Confectioneries	11411128
VAT on Bread and Biscuits	11411129
VAT on Fruit and Juices	11411130
VAT on Matches	11411131
VAT on Ceramic Products	11411132
VAT on Aluminium	11411133
VAT on Cotton and Kapok	11411134
VAT on MV Spares and Bicycles	11411135
VAT on Agricultural Products	11411136
VAT on Forestry Products	11411137
VAT on Fish Products	11411138
VAT on Roofing Materials	11411139
VAT on Salt	11411140
VAT on Nails	11411141
VAT on Bottled Water	11411142
VAT on Medicines	11411143
VAT on Interest	11411144
VAT on Electricity	11411145
VAT on Telephone	11411146

(Classification of transactions in assets and liabilities)

VAT on Retailers	11411147
VAT on Wholesalers	11411148
VAT on Transport	11411149
VAT on Hotel Services	11411150
VAT on Catering Services	11411151
VAT on Other Services	11411152
VAT on Building Contractors	11411153
VAT on Electrical Contractors	11411154
VAT on Engineering Services	11411155
VAT on Accountants	11411156
VAT on Advocates	11411157
VAT on Auctioneers	11411158
VAT on Consultancy	11411159
VAT on Clearing and Forwarding	11411160
VAT on Vehicle Repairs	11411161
VAT on Tour Operators	11411162
VAT on Laundry and Dry Cleaners	11411163
VAT on Photo Studios	11411164
VAT on Fitness Centres	11411165
VAT on Hair Saloon	11411166
VAT on Barber Shops	11411167
VAT on Tailoring Marts	11411168
VAT on Secretarial Services	11411169
VAT on Radios and Television	11411170
VAT on Architectural	11411171
VAT on Security Services	11411172
VAT on Courier Services	11411173
VAT on Fumigation Services	11411174
VAT on Appliances Repair	11411175
VAT on Boat Charterers	11411176
VAT on Car Rentals	11411177
VAT on Air Charters	11411178
VAT on Quantity Surveyors	11411179
VAT on Valuation Services	11411180
VAT on Driving Schools	11411181
VAT on Jewellers	11411182
VAT on Telex and Faxes	11411183
VAT from rent on leased building	11411184

VAT on air cargo services	11411185
VAT on Hotel levy	11411186
VAT on Telecommunication data services	11411187
VAT on Telecommunication Voice services	11411188
VAT on Computer products	11411189
VAT on Natural gas	11411190

414 Taxes on financial and capital transactions

This item code shall be credited with taxes levied on the change in ownership of property, except those classified as gifts, inheritance, or estate transactions. These taxes are recorded as taxes on the services of the unit selling the asset. Included are taxes on the purchase and sale of nonfinancial or financial assets (including foreign exchange or securities), taxes on checks and other forms of payment, and taxes levied on specific legal transactions, such as the validation of contracts and the sale of immovable property.

Item Description	GFS Code
Motor Vehicle Transfer Tax	11414101
Cheques and other forms of Payments	11414102
Validation of contracts	11414103

420 Taxes on Goods and Services - Excise

This item code shall be credited with tax levied on product specific unit tax of a predefined limited range of goods. Excises are usually levied at differentiated rates on nonessential or luxury goods, sugar, sugar beets, matches, chocolate, tobacco goods, alcoholic drinks, motor fuel and hydrocarbon oils. Excises may be imposed at any stage of production or distribution and are usually assessed as a specific charge per unit based on characteristics by reference to the value, weight, strength, or quantity of the product.

Item Description	GFS Code
Excise Duty On Cigarattes	11420101
Excise Duty On Petroleum	11420102
Excise Duty On Softdrinks	11420103
Excise Duty On Konyagi	11420104
Excise Duty On Spirit	11420105
Excise Duty On Wine and Liquor	11420106
Excise Duty On Perfume and Cosmetics	11420107
Excise Duty On Beer	11420108
Excise Duty On Plastic Bags	11420109
Excise Duty On Mobile Phones	11420110
Excise Duty On Satellite TV Services	11420111
Excise Duty on Others	11420112
Excise Duty on Imports - beverage	11420113
Excise Duty on Imports -Tobacco	11420114
Excise Duty on Imports -petroleum	11420115
Excise Duty on Imports - plastic bags	11420116
Excise Duty on Imports - Vehicle	11420117
Excise Duty - Others	11420118
Treasury Voucher - Excise Imports	11420119

440 Taxes on specific services

This item code shall be credited when taxes on specific services are levied on payments for specific services. These taxes are levied on services such as transportation (including airport and other passenger taxes), insurance, banking, entertainment, restaurants, and advertising. Also included in this item are taxes levied on gambling and betting stakes for horse races, football pools, lotteries, and so forth. Taxes on entry to casinos, races, etc. are also classified as taxes on specific services.

Item Description	GFS Code
Transportation	11440101
Banking	11440102
Insurance	11440103
Entertainment	11440104
Restaurant	11440105
Advertisement	11440106
Betting stakes for horse racing	11440107
Gambling	11440108
Lotteries	11440109
Entry to Casino	11440110

451 Motorvehicles , Motorcycle,Tricycle taxes

This item code shall be credited with taxes on the use of motor vehicles or permission to use motor vehicles. It does not include taxes on motor vehicles as property or net wealth or tolls for use of roads, bridges, and tunnels.

Item Description	GFS Code
Motor Vehicles,Motorcycle,Tricycle Tax	11451101
Motor Vehicles,Motorcycle,Tricycle Licenses Fees	11451102
Motor Vehicles,Motorcycle,Tricycle Registration Fees	11451103
Motor Vehicles,Motorcycle,Tricycle FVP Fees	11451104
Motor Vehicles,Motorcycle,Tricycle Plate Number Fees	11451107
Motor Vehicles,Motorcycle,Tricycle Fine and Penalties	11451108
Motor Vehicles,Motorcycle,Tricycle Annual Fees	11451109
Motor Vehicles,Motorcycle,Tricycle Inspection Fees	11451110

452 Other Taxes on use of goods and permission to use goods or perform activities

This item code shall be credited with other taxes on use of goods and on permission to use goods or perform activities include business and professional licenses that consist of taxes paid by enterprises in order to obtain a license to carry on a particular kind of business or profession and taxes payable by individuals to perform certain activities.

Item Description	GFS Code
Business and professional license	11452101
Pollution taxes	11452102
Radio and Television Licences	11452103
Licences and permits for households	11452104
Other Taxes on use of goods and permission to use goods or perform activities not lsewhere classified	11452105

460 Other taxes on goods and services

This item code shall be credited with other taxes on goods and services include taxes on the extraction of minerals, fossil fuels, and other exhaustible resources from deposits owned privately or by another government and any other taxes on goods or services not included in the main taxes

Item Description	GFS Code
Extraction of Minerals	11460101
Extraction of fossil fuel	11460102
Other exhaustible resources	11460102

510 Customs and other import duties

This item code shall be credited with revenue from all levies and duties collected on goods of a particular kind because they are entering the country or services because they are delivered by nonresidents to residents. The levies may be imposed for revenue or protection purposes and may be determined on a specific or ad valorem basis.

Item Description	GFS Code
Import Duties	11510101
Other Import Charges	11510102
Custom Agency Fees	11510103
Auction Sales (Customs)	11510104
Unclassified Customs Department Penalties	11510105
Unclassified Customs Department Refunds	11510106
Treasury Voucher - Import Duty	11510107
Export Duty	11510111
Fuel Levy	11510119
Transit Fees	11510120
Leather Development Levy	11510121
Trophy Export Certificate	11510122
Fishing and Export Licenses	11510123
Export royalty	11510124
Forestry Export Certificates and Permits	11510125
Exclusive Economic Zone Fishing Licenses	11510126

540 Exchange profits

This item code shall be credited with exchange profits which include the profits generated when the monopoly powers of government or monetary authorities are exercised to extract a margin between the purchase and sale prices of foreign exchange, other than to cover administrative costs.

Item Description	GFS Code
Purchase and sale of foreign exchange	11540101
Multiple exchange regime	11540102

550 Exchange Taxes

This item code shall be credited with exchange taxes cover taxes that are levied upon the sale or purchase of foreign exchange, whether at a unified exchange rate or at different exchange rates.

Item Description	GFS Code
Remittance abroad	11550101

560 Other taxes on International trade and Transactions

This item code shall be credited with other taxes on international trade and transactions include other taxes levied on various aspects of international trade and transactions, except those payable by producers.

Item Description	GFS Code
International travel	11560101
Investment Abroad	11560102
Insurance	11560103
Foreign remittance	11560104

610 Payable solely by business

This item code shall be credited with other taxes on persons/businesses that are not based on income or presumptive income such as poll taxes, head taxes or capitation taxes.

Item Description	GFS Code
FCV Licenses	11610101
Transit Charges	11610102
Business Licences	11610103
Cinematographic Permit	11610104
Trophy Dealer Licenses	11610105
Licences for Wiremen	11610106
Licences for Cinema Operation	11610107
Licences for Electrical Contractor	11610108
Private Generator	11610109
Registration and Corporate Management Fees	11610110
Entertainment Permit	11610111
Certificate of ownership	11610112
Tour Operation Services	11610113
Game Licenses	11610114
Hunting Licenses	11610115
Registration of Sports Club	11610116
Receipt from Presscard	11610117
Transport Licenses	11610118
Foreign Commercial Licences	11610119
Foreign Commercial Vehicle - Fines and Penalties	11610120
Shipping License Fees	11610121
Fire Arms Licenses	11610122
Companies Registration Fees	11610123
Business Names Registration Fees	11610124
Trade and Service Marks Registration Fees	11610125
Industrial Licenses and Registration Fees	11610126
Other Licences - Fines and Penalties	11610127

Destination Inspection Fees	11610128
Driving School Licenses	11610129
Stamp Duty on Receipt - Composition Agreement	11610130
Stamp Duty on Receipt - Non Composition Agreement	11610131
Stamp Duty Other than Stamp Duty on Receipt	11610132
Airport Departure Charge	11610133
Port Departure Charge	11610134
Capture Permit	11610135
Car Benefit Tax	11610136
Car Benefit Tax-Fines and penalties	11610137
Treasury Voucher Cheques	11610138

2 Social Contributions

Amount left over after direct (variable) costs are deducted from the sales revenue. Also called gross income, this sum pays for indirect (fixed) costs and contributes to net income

110 Employee Contributions

This item will be used to record social security contributions which are either paid directly by employees or deducted from employees' wages and salaries and transferred on their behalf by the employer.

Item Description	GFS Code
Receipts from Pension Contributions	12110101
Receipt from Premium Compensation	12110102

120 Employer Contributions

This item will be used to record social security contributions paid directly by employers on behalf of their employees.

Item Description	GFS Code
Receipts from Pension Contributions	12120101
Receipt from Premium Compensation	12120102

130 Self-employed or non employed Contributions

This item will be used to record social security contributions paid by contributors who are not employees.

Item Description	GFS Code
Receipts from Voluntary Contributions	12130101

140 Unallocable Contributions

This item will be used to record social security contributions whose source cannot be determined.

Item Description	GFS Code
Receipts from households Contributions	12140101

3 Revenue Grants

Bounty, contribution, gift, or subsidy (in cash or kind) bestowed by a government or other organization (called the grantor) for specified purposes to an eligible recipient (called the grantee). Grants are usually conditional upon certain qualifications as to the use, maintenance of specified standards, or a proportional contribution by the grantee or other grantor(s)

110 Current Grants From Foreign Government

This item will be used to record grants from foreign governments made for the purpose of current expenditure and are not linked to or conditional on the acquisition of an asset by the recipient government.

Item Description	GFS Code
Belgium	13110101
Canada	13110102
Denmark	13110103
Finland	13110104
Germany	13110105
Ireland	13110106
Japan/JICA	13110107
Norway	13110108
Sweden	13110109
Switzerland	13110110
United States of America	13110111
French/AFD	13110112

120 Capital Grants From Foreign Government

This item will be used to record grants from foreign governments made for acquisition of assets by the government and may consist of a transfer of cash that the recipient is expected or required to use for the acquisition of an asset or assets.

Item Description	GFS Code
Belgium	13120101
Canada	13120102
Denmark	13120103
Finland	13120104
Germany	13120105
Ireland	13120106
Japan/JICA	13120107
Norway	13120108
Sweden	13120109
Switzerland	13120110
United States of America	13120111
French/AFD	13120112

210 Current Grants From International Organization

This item will be used to record grants from international organization made for the purpose of current expenditure and are not linked to or conditional on the acquisition of an asset by the recipient government.

Item Description	GFS Code
African Development Bank(AfDB)	13210101
European Union (EU)	13210102
International Fund for Agriculture Development (IFAD)	13210103
Global Fund	13210104
United National Development	13210105

World Bank (IDA)	13210106
World Health Organisation (WHO)	13210107
UNCEF	13210108
United Nations Food and Agriculture Organization (FAO)	13210109

220 Capital Grants From International Organization

This item will be used to record grants from International organization made for acquisition of assets by the government and may consist of a transfer of cash that the recipient is expected or required to use for the acquisition of an asset or assets. In some cases grants may be in the form of goods or services.

Item Description	GFS Code
African Development Bank(AfDB)	13220101
European Union (EU)	13220102
International Fund for Agriculture Development (IFAD)	13220103
Global Fund	13220104
United National Development	13220105
World Bank (IDA)	13220106
World Health Organisation (WHO)	13220107
UNCEF	13220108
United Nations Food and Agriculture Organization (FAO)	13220109

4 Other Revenue

Revenue that an entity derives from any source other than its operations

111 Interest From nonresidents

This item will be used to record investment income receivable by the government or government units in relation to certain kinds of financial assets (SDRs, deposits, debt securities, loans, and other accounts receivable) from nonresidents for putting these financial assets and other resources at the disposal.

Item Description	GFS Code
Special Drawing rights	14111101
Deposits	14111102
Debt securities	14111103
Loans	14111104
Other Accounts Receivable	14111105

112 Interest From residents other than general government

This item will be used to record investment income receivable by the government or government units related to certain kinds of financial assets (SDRs, deposits, debt securities, loans, and other accounts receivable) from residents other than general government for putting these financial assets and other resources at the disposal.

Item Description	GFS Code
Special Drawing rights	14112101
Deposits	14112102
Debt securities	14112103
Loans	14112104
Other Accounts Receivable	14112105

113 Interest From other general government Units

This item will be used to record investment income receivable by the government or government units related to certain kinds of financial assets (SDRs, deposits, debt securities, loans, and other accounts receivable) from other general government Units for putting these financial assets and other resources at the disposal.

Item Description	GFS Code
Special Drawing rights	14113101
Deposits	14113102
Debt securities	14113103
Loans	14113104
Other Accounts Receivable	14113105

121 Dividends from nonresidents

This account shall be credited with dividend earned by government or public sector units, as the owners of equity, for placing funds at the disposal of corporations receivable from nonresidents.

Item Description	GFS Code
Private financial Corporation	14121101
Private non financial Corporation	14121102
Public financial Corporation	14121103
Public non financial Corporation	14121104
Other general government units	14121105

122 Dividends from residents

This account shall be credited with dividend earned by government or public sector units, as the owners of equity, for placing funds at the disposal of corporations receivable from residents.

Item Description	GFS Code
Private financial Corporation	14122101
Private non financial Corporation	14122102
Public financial Corporation	14122103
Public non financial Corporation	14122104
Other general government units	14122105

150 Rent

This account shall be credited with revenue receivable from certain leases of land, subsoil assets and other natural occurring resources.

Item Description	GFS Code
Receipts from Land	14150101
Other Subsoil assets	14150105

210 Sale of Goods and Services - Sales by market establishments

This account shall be credited with amount received by government unit from sales of all market establishments that are part of an enterprise situated in a single location and at which only a single productive activity is carried out or the principal productive activity accounts for most of the value added such as rental of produced assets, printing and publications and sale electricity

Item Description	GFS Code
Rental of Produced assets	14210101
Air Navigation Charges	14210102

Printing and Publications	14210103
Receipt from sales of Publications	14210104
Sale Electricity	14210105
Hire of Transport, Vehicles and Craft	14210106
Receipts from Sale of Stores	14210107
Receipts from Ferries	14210108
Vehicle Maintenance	14210109
Bank of Zanzibar	14210110
Railway Transport	14210111
Williamson Diamond Ltd	14210112
Security services	14210113
Sale of Meteorological Data	14210114
Telephone Charges	14210115
Receipts from Sale of Plans	14210116
Receipt from Water Connection	14210117
Sewage Disposal	14210118
Receipts from Poultry Produce	14210119
Receipts from hides & skins	14210120
Receipts from Weights & Measure Implements	14210121
Receipts from Water Charges	14210122
Tanzania Tree Seeds Projects	14210123
Agriculture and Farm produce	14210125
Receipt from Horticulture	14210127
Receipt from sales of Livestock	14210128
Mbegani Fisheries Development Centre	14210129
Nyegezi Fisheries Training Institute	14210130
Reproduction services	14210131
Laboratory Charges	14210132
Stadium Ancillary Charges	14210133
Sales of Ivory, Trophy and Hippo teeth	14210134
Sales of Honey and Beeswax	14210135
Receipt from Conference Facilities	14210136
Receipt from Veterinary Charges	14210137
National Festival	14210138
Receipts from Cooperative Sales	14210139
Receipts from Workshop manufacturers	14210140
Sale of Minerals	14210141
Exploration Activities	14210142

Sale of Gas	14210143
Receipts from Livestock Multiplication Unit	14210144
Prison Industry	14210145

220 Sale of Goods and Services - Administration fees

This account shall be credited with amount received by government unit from administrative fees that include fees for compulsory licenses and other administrative fees such as drivers' licenses, passports, visas, court fees, and radio and television licenses when public authorities provide general broadcasting services.

Item Description	GFS Code
Receipts from Boat Inspection	14220101
Receipts from Certificate of Competence	14220102
Receipt from Issue of Discharge Book	14220103
Receipt from Vehicle Tank Calibration	14220104
Sale Stickers	14220105
Application for Registration of food premises	14220106
Application for Food licenses	14220107
Duplicate Registration Certificate	14220108
Registration from Marriages, Birth and Death	14220109
Plant Quarantine and Phytosanitary services	14220110
Valuation Charges	14220111
Air Craft Landing & Parking Charges	14220112
Receipts from Ante Mortal and Meat Inspection	14220113
Receipts from Dipping Fees	14220114
Receipt from Citizenship Registration	14220115
Receipt from Passport	14220116
Receipt from Newspaper Registration	14220117
Receipts from Quarries	14220118
Registration and Other Chattles	14220119
Trade Testing	14220120
Statutory Inspection	14220121
Tender Documents	14220122
Receipts from Full Registration	14220123
Receipt from Visa	14220124
Receipts from Provisional Registration	14220125
Receipts from Seconded Staff	14220126
Receipt from Inspection Fees	14220127
Design charges	14220128
Receipts from identification fees	14220129
Engineers Registration Board	14220130
Receipts from registration fees - Private Air	14220131

Receipts from Registration of food premises	14220132
Fees for Food Licenses	14220133
Patents Registration Fees	14220134
Receipts from issue for STCW Certificates	14220135
Receipts from Examination Fees	14220136
Incentives and Facilitation Fees - TIC Certificates	14220137
Receipts from Newspaper Annual Fees	14220138
Receipts from Contract Fees	14220139
Receipt from Sponsorship Fees	14220140
Registration Fees	14220141
Transit Fees	14220142
Receipt from Training and Examination Fees	14220143
Electrical Installation Fees	14220144
Receipt from survey Fees	14220145
Plot application Fees	14220146
Receipt from Consent Fees	14220147
Receipt from Consultancy Fees	14220148
Receipt from sign Board Fees	14220149
Receipt from security Fees	14220150
Receipt from Supervision and Agency Fees	14220151
Receipt from Audit Fees	14220152
Receipt from Annual Fees	14220153
Receipt from Miscellaneous Fees	14220154
vehicle Registration and Valuation Fees	14220155
Cooperative Society Registration Fees	14220156
Land registration Fees	14220157
Fees customary Tribunal and Rent Tribunal	14220158
Receipt from Cadastral and Technical Fees	14220159
Receipt from Fire Certificate Fees	14220160
Receipt from Miscellaneous Fees	14220161
Fees for Private Hospitals Registration	14220162
Fees for Private Health Laboratory Board	14220163
Fees from Health Laboratory Board and Technical Council	14220164
National Institute Fees	14220165
Geological Fees	14220166
Mineral Sorting Fees	14220167
Coumpounding Fees	14220168
Receipt from Game viewing Tourism Fees	14220169

Receipt from Research Fees	14220170
Receipt from Entrance Fees	14220171
Receipt from Immigration Fees	14220172
Receipt from Search Fees	14220173
Livestock Movement Permit	14220174
Livestock Market Fees	14220175
Abattoir Slaughter fees	14220176
Advertising Fees	14220177
Court Fees	14220178
Magistrate Fees	14220179
Directors Fees	14220180

230 Incidental sales by nonmarket establishments

This account shall be credited with amount received by government unit from incidental sales by nonmarket establishments that cover sales of goods and services of general government units other than administrative fees such as sales of products made at vocational schools, seeds from experimental farms, postcards and art reproductions by museums, fees at government hospitals and clinics, tuition fees at government schools, and admission fees to government museums, parks, and cultural and recreational facilities.

Item Description	GFS Code
Products made at vocational schools	14230101
Seeds from experimental farms	14230102
Postcards and art reproductions by museums	14230103
Fees at Government Hospitals and Clinics	14230104
Tuition Fees at Government schools	14230105
Admission Fees	14230106

240 Imputed Sales of goods and services

This account shall be credited with amount received by government unit from imputed sales of goods and services that are recorded when a unit produces goods and services for the purpose of using them as compensation of employees in kind.

Item Description	GFS Code
Meals	14240101
Drinks	14240102
Housing	14240103
Transport	14240104

310 Fines, Penalties and Forfeits

This item code shall be used to record amount received from fines, penalties and forfeits that are compulsory current transfers imposed by courts of law or quasi-judicial bodies for violations of laws or administrative rules.

Item Description	GFS Code
Fines	14310101
Penalties	14310102
Mining Royalties	14310102
Forest Royalties	14310103

Forfeits	14310103
Gas Royalties	14310104

411 Current transfers not elsewhere classified - Subsidies

This item code shall be used to record amount received from subsidies which are current unrequited transfers that government units make to enterprises on the basis of the level of their production activities or the quantities or values of the goods or services they produce, sell, export, or import.

Item Description	GFS Code
From other general government units	14411101

412 Other current transfers not elsewhere classified

This item code shall be used to record amount received from other current transfers not elsewhere classified from individuals, private nonprofit institutions, nongovernmental foundations, or corporations.

Item Description	GFS Code
Gifts and/ or transfers from Individual	14412101
Gifts and/or transfers from Private non profit Institution	14412102
Gifts and/or transfers from non governmental foundation	14412103
Gifts and/or transfers from corporations	14412104

420 Capital transfers not elsewhere classified

This item code shall be used to record amount received from other capital transfers not elsewhere classified from individuals, private nonprofit institutions, nongovernmental foundations, or corporations.

Item Description	GFS Code
Gifts and/ or transfers from Individual	14420101
Gifts and/or transfers from Private non profit Institution	14420102
Gifts and/or transfers from non governmental foundation	14420103
Gifts and/or transfers from corporations	14420104
International aid	14420105
Community building assets	14420106

CHAPTER 2**1 Compensation of Employees**

The total income—both wages and salaries and supplements to wages and salaries—earned by employees in return for contributing to production during an accounting period

111 Basic Salaries-Pensionable Posts

This account shall be used to record basic salaries for Pensionable Posts which include all payments payable to an Employee in respect of pensionable employment such as salaries for teachers, doctors, police, members of parliament and other civil servants.

Item Description	GFS Code
Civil Servants	21111101
Military Payroll	21111102
Other uniformed services	21111103
Teachers	21111104
Members of Parliament	21111105
Public Officers	21111106

Salary Adjustments

21111107

112 Basic Salaries-Non Pensionable Posts

This item cord shall be used to record transactions relating to basic salaries for non-pensionable posts which is payable to an employee in respect of non-pensionable employment such as salaries for casual laborers, operational staff and civil servants on contract.

Item Description	GFS Code
Civil Servants Contracts	21112101
Operational Service Staff	21112102
Teachers	21112103
Military	21112104
Other Uniformed Services	21112105
Non-Civil Servant Contracts	21112106
Casual Labourers	21112107
Local Staff Salaries	21112108

113 PERSONNEL ALLOWANCES - (NON-DISCRETIONARY)

This is item cord shall be used to record transaction relating to allowances provided in the civil service standing orders such as Leave travel allowance, extra duty Allowance, ration allowance, on-call allowance, moving expenses, housing allowance, disturbance allowance etc payable to an employee other than Basic salary and wages as a result of employment.

Item Description	GFS Code
Leave Travel	21113101
Internship Allowance	21113102
Extra-Duty	21113103
Invigilators Allowances	21113104
Foreign Service Allowance	21113105
Constituency Allowance	21113106
MP Personal Assistant's Allowance	21113107
Acting Allowance	21113108
Compassionate Leave - Foreign	21113109
Ambassador's Entertainment Allowance	21113110
Passages Allowances	21113111
Responsibility Allowance	21113112
Outfit Allowance	21113113
Sitting Allowance	21113114
Subsistence Allowance	21113115
Ration Allowance	21113116
On Call Allowance	21113117
Postmortem Allowance	21113118
Medical and Dental Refunds	21113119
Gratuities	21113120

Special Allowance	21113121
Housing allowance	21113122
Overseas Bursary Allowance	21113123
Field (Practical Allowance)	21113124
Military Enrolment	21113125
Professional Allowances	21113126
Uniform Allowance	21113127
Court Attire Allowance	21113128
Moving Expenses	21113129
Tribunal Members	21113130
Councillors Allowance	21113131
Staff debts	21113132

114 PERSONNEL ALLOWANCES - (DISCRETIONARY)- Optional

This item code shall be used to record transaction relating to allowances paid as a result of employment and work performed by an employee not included in (21113) such as Honoraria, hardship allowance and other allowance depend on Accounting Officer's Discretion payable to an employee other than Basic salary and wages.

Item Description	GFS Code
Honoraria	21114101
Hardship Allowance	21114102
Risk Allowance	21114103
Assessors Allowance	21114104

121 PERSONAL ALLOWANCES - IN-KIND

This account shall be used to record transactions relating to goods and services provided by government to employee without charge or at reduced price such as meals, drinks, furniture, free travel, clothing or footwear, housing services, Electricity allowance, telephone allowance etc.

Item Description	GFS Code
Electricity	21121101
Housing Allowance	21121102
Food and Refreshment	21121103
Telephone	21121104
Water and Waste Disposal	21121105
Household Appliances	21121106
Furniture	21121107
Accommodation in Lieu of Quarters	21121108

211 Actual Social Contributions - Pension benefits

This item code shall be used to record transaction relating to actual employers' social contributions payable to social security funds, employment-related pension funds, and other employment-related social insurance schemes to obtain entitlement to social benefits for their pensionable employees.

Item Description	GFS Code
Public Service Pension Fund (PSPF)	21211101
Government Employees Provident Fund (GEPP)	21211102

Local Authorities Pension Fund (LAPF)	21211103
Parastatal Pension Fund (PPF)	21211104
National Health Insurance Schemes(NHIF)	21211105
National Social Security Fund (NSSF)	21211106
Community Health Fund	21211107

212 Actual Social Contributions - Non pension benefits

This item cord shall be used to record transaction relating to actual employers' social contributions payable to social security funds, employment-related pension funds, and other employment-related social insurance schemes to obtain entitlement to social benefits for their non pensionable employees.

Item Description	GFS Code
Public Service Pension Fund (PSPF)	21212101
Government Employees Provident Fund (GEPF)	21212102
Local Authorities Pension Fund (LAPF)	21212103
Parastatal Pension Fund (PPF)	21212104
National Health Insurance Schemes(NHIF)	21212105
National Social Security Fund (NSSF)	21212106
Community Health Fund	21212107

221 Imputed employers' Social Contributions - Pension benefits

This item shall be used to record transaction relating to amounts calculated and added to actual contributions, sufficient to exactly match the increases in imputed related for Pensionable employees' social benefit entitlements.

Item Description	GFS Code
Public Service Pension Fund (PSPF)	21221101
Government Employees Provident Fund (GEPF)	21221102
Local Authorities Pension Fund (LAPF)	21221103
Parastatal Pension Fund (PPF)	21221104
National Health Insurance Fund (NHIF)	21221105
National Social Security Fund (NSSF)	21221106
Community Health Fund	21221107

222 Imputed employers' Social Contributions - Non pension benefits

This item shall be used to record transaction relating to amounts calculated and added to actual contributions, sufficient to exactly match the increases in imputed related for non-pensionable employees' social benefit entitlements.

Item Description	GFS Code
Public Service Pension Fund (PSPF)	21222101
Government Employees Provident Fund (GEPF)	21222102
Local Authorities Pension Fund (LAPF)	21222103
Parastatal Pension Fund (PPF)	21222104
National Health Insurance Fund (NHIF)	21222105
National Social Security Fund (NSSF)	21222106
Community Health Fund	21222107
Workman compansation fund	21222108

2 Use of goods and Services

A commodity or a physical, tangible item or Intangible products that satisfies some human want or need, or something that people find useful or desirable and make an effort to acquire it.

1 Use of goods and Services - Office And General Supplies And Services

This item code shall be used to record the value of goods and services such as Office Consumables (papers, pencils, pens and stationary), Computer Supplies and Accessories, Printing, Photocopying, Outsourcing services, Cleaning supplies, etc.

Item Description	GFS Code
Office Consumables (papers,pencils, pens and stationaries)	22001101
Computer Supplies and Accessories	22001102
Printing and Photocopy paper	22001103
Tapes, Films, and Materials (split)	22001104
Books, Reference and Periodicals	22001105
Maps	22001106
Financial Forms	22001107
Newspapers and Magazines	22001108
Printing and Photocopying Costs	22001109
Computer Software	22001110
Software License Fees	22001111
Outsourcing Costs (includes cleaning and security services)	22001112
Cleaning Supplies	22001113

2 Use of goods and Services - Utilities Supplies And Services

This item code shall be used to record the value of goods and services used for the production of market and nonmarket goods and services such as Electricity bill, Water Charges, Telephone charges, Sewage charges, Natural Gas, etc.

Item Description	GFS Code
Electricity	22002101
Water Charges	22002102
Natural Gas	22002103
Other Gas	22002104
Sewage Charges	22002105
Central Heating	22002106

3 Use of goods and Services - Fuel, Oils, Lubricants

This item code shall be used to record the production of market and nonmarket goods and services such as Petrol, Diesel, Illuminating kerosene (Paraffin), etc.

Item Description	GFS Code
Petrol	22003101
Diesel	22003102
Illuminating kerosene (Paraffin)	22003103
Motor Oil	22003104

Lubricants	22003105
Bottled Gas	22003106
Coal	22003107
Charcoal	22003108
Firewood	22003109
Jet A-1/Aviation kerosene	22003110
Aviation gas/spirit	22003111
Marine Fuel	22003112

4 Use of goods and Services - Medical Supplies & Services

This item code should be used to record the value of goods and services related to medical supplies and services used for the production of market and nonmarket goods and services such as Vaccines, Drugs and Medicines, Special Foods (diet food), Dental Supplies, etc.

Item Description	GFS Code
Vaccines	22004101
Drugs and Medicines	22004102
Special Foods (diet food)	22004103
Dental Supplies	22004104
Hospital Supplies	22004105
Post Mortem Expenses	22004106
Laboratory Supplies	22004107
Specialised Medical Supplies	22004108
Medical Gases and Chemicals	22004109
Consumable Medical Supplies	22004110

5 Military Supplies And Services

This item code should be used to record the value of goods and services related to Military Supplies and services consumables such as Air defence and Control Systems, Arms and Ammunitions, Tents and Camp Equipment, etc.

Item Description	GFS Code
Air Defence and Control Systems	22005101
Arms and Ammunitions	22005102
Tents and Camp Equipment	22005103
Field Equipment (Mechanical)	22005104
Personnel Track Vehicles	22005105
Aircraft Equipment	22005106
Barracks	22005107
Field Hospital Equipment	22005108
Naval Force Equipment	22005109
Land Force Equipment	22005110
Representation Abroad	22005111
Peoples Militia	22005112
Special Operations	22005113

Communication Equipment	22005114
Security Control and Surveillance in Military Installation	22005115
Combat Support Equipment	22005116
Maps Equipment and Accessories	22005117
Maritime Surveillance & Radar Stations	22005118
Military Exercises and Manoeuvres	22005119
Upkeep of Training Establishment	22005120
Military Surveillance	22005121
Parade and Ceremony	22005122
Telex and Radio	22005123
Court Martial and Legal Services	22005124
Medical Practitioners	22005125
Excerptiate Personnel	22005126
Land Scaping	22005127
Military Research	22005128

6 Clothing,Bedding, Footwear And Services

This item code should be used to record the value of goods and services related to Clothing, Bedding, Footwear and Services such as Bed and Mattresses, Bed Sheets and Linen, Blankets, etc.

Item Description	GFS Code
Bed and Mattresses	22006101
Bed Sheets and Linen	22006102
Blankets	22006103
Uniforms and Ceremonial Dresses	22006104
Protective Clothing, footwear and gears	22006105
Laundry and Cleaning	22006106
Towels and Other Related supplies	22006107
Clothing and Attachment	22006108
Special Uniforms and Clothing	22006109
Special Women Clothes	22006110
Prisoners Clothing	22006111
Uniforms	22006112

7 Rental Expenses

This item code shall be used to record the value of goods and services related to rental expenses on Vehicles and Crafts, Housing, Office Accommodation, etc.

Item Description	GFS Code
Rent of Vehicles and Crafts	22007101
Rent - Housing	22007102
Rent - Office Accommodation	22007103
Rent of Private vehicles	22007104

Furniture and Appliances	22007105
Warehousing	22007106
Heavy Equipment	22007107
Civilian Aircraft	22007108
Conference Facilities	22007109
Rent of Water Crafts	22007110

8 Training - Domestic

This item code should be used to record the value of goods and services related to cost of training within the country such as cost of accommodation, tuition fees, hiring of training facilities, air ticket etc.

Item Description	GFS Code
Accommodation	22008101
Tuition Fees	22008102
Hiring of Training Facilities	22008103
Remuneration of Instructors	22008104
Production and Printing of Training Materials	22008105
Contract based training services	22008106
Training Allowances	22008107
Training Materials	22008108
Air Travel Tickets	22008109
Ground Transport (Bus, Train, Water)	22008110
Research and Dissertation	22008111
Military Training - Domestic	22008112
Training Aids	22008113
Testing Facilities	22008114

9 Training - Foreign

This item code should be used to record the value of goods and services related to cost of training outside the country such as cost of accommodation, tuition fees, hiring of training facilities, air ticket, visa application fees, etc.

Item Description	GFS Code
Air Travel Tickets	22009101
Tuition fees	22009102
Upkeep Allowances	22009103
Research and Dissertation	22009104
Health Insurance	22009105
Military Training - Foreign	22009106
Joint Training & Operations (Regional)	22009107

10 Travel - In - Country

This item code should be used to record the value of goods and services related to cost of travel within the country such as cost of air tickets, ground travel (bus, railway taxi, etc), per diem, accommodation, etc.

Item Description	GFS Code
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Air Travel Tickets	22010101
Ground travel (bus, railway taxi, etc)	22010102
Water Transport	22010103
Lodging/Accommodation	22010104
Per Diem - Domestic	22010105

11 Travel Out Of Country

This item code should be used to record the value of goods and services related cost of travel abroad such as cost of air tickets, per diem, visa application fees, etc.

Item Description	GFS Code
Air Travel Tickets	22011101
Ground travel (bus, railway taxi, etc)	22011102
Water Transport	22011103
Lodging/Accommodation	22011104
Per Diem - Foreign	22011105
Visa Application Fees	22011106
Health Insurance	22011107

12 Communication & Information

This item code should be used to record the value of goods and services related cost of communication and information services such as Internet and Email connections, posts and telegraphs, wire, wireless, telephone, telex services and facsimile, etc.

Item Description	GFS Code
Internet and Email connections	22012101
Posts and Telegraphs	22012102
Wire, Wireless, Telephone, Telex Services and Facsimile	22012103
Programs Transmission Fees	22012104
Advertising and Publication	22012105
Courier Services	22012106
Leased lines	22012107
Satellite access services	22012108
Telephone Charges (Land Lines)	22012109
Mobile Charges	22012110
Publicity	22012111
Transcriptions Services	22012112
Subscription Fees	22012113
News Services Fees	22012114
Communication Network Services	22012115
Technical Service Fees	22012116

13 Educational Materials, Services And Supplies

This item code should be used to record the value of goods and services related cost of educational materials, Services and Supplies such as textbooks, exercise books, classroom teaching supplies, etc.

Item Description	GFS Code
Textbooks	22013101
Exercise Books	22013102
Classroom Teaching Supplies	22013103
Library Books	22013104
Archive Materials	22013105
Technical Materials	22013106
Artistic Materials	22013107
Special Needs material and supplies	22013108
Schools Laboratory Supplies	22013109
Laboratory small non-durable equipment	22013110
Examination Expenses	22013111
Educational Radio and TV broadcasting programming	22013112
Sporting Supplies	22013113
Capitation Costs	22013114

14 Hospitality Supplies And Services

This item code should be used to record the value of goods and services related cost of hospitality supplies and services such as exhibition, festivals and celebrations, catering services, food and refreshments, etc.

Item Description	GFS Code
Exhibition,Festivals and Celebrations	22014101
Catering Services	22014102
Accommodation	22014103
Food and Refreshments	22014104
Entertainment	22014105
Gifts and Prizes	22014106

15 Agricultural And Livestock Supplies & Services

This item code should be used to record the value of goods and services related cost of agricultural and livestock supplies and services such as seeds, agricultural implements, agricultural chemicals, fertilizers, veterinary drugs, etc.

Item Description	GFS Code
Seeds	22015101
Agricultural Implements	22015102
Agricultural Chemicals	22015103
Fertilizers	22015104
Quarantine Expenses	22015105
Veterinary Drugs and Medicine	22015106
Animal Feeds	22015107
Acaricides	22015108

16 Printing, advertizing and Information Supplies and Services

This item code should be used to record the value of goods and services related cost of printing, advertizing and information supplies and services such as printing material, printing accessories, advertising and publication, etc.

Item Description	GFS Code
Printing Material	22016101
Printing accessories	22016102
Advertising and publication	22016103

17 Food Supplies and Services

This item code should be used to record the value of goods and services related cost of food supplies and services such as ration - food purchase, food and supply services - defence forces, prisoners' food, etc.

Item Description	GFS Code
Ration - Food Purchase	22017101
Food and Supply Services - Defence Forces	22017102
Prisoners Food	22017103
Student meals	22017104
Patient meals	22017105

18 Routine Maintenance And Repair Of Roads And Bridges

This item code should be used to record the value of goods and services related cost of routine maintenance and repair of roads, bridges, etc.

Item Description	GFS Code
Aggregates and Road Surfacing Materials	22018101
Metal barriers	22018102
Paint	22018103
Electrical cabling and equipment (traffic lights)	22018104
Small tools and implements	22018105
Direct labour (contracted or casual hire)	22018106
Outsource maintenance contract services	22018107

19 Routine maintenance and repair of buildings

This account shall be charged with expenses relating to routine maintenance and repair of government buildings and facilities, official residences, etc.

Item Description	GFS Code
Cement, Bricks and Building Materials	22019101
Roofing Materials	22019102
Wood and Timber Supplies	22019103
Paint and Weather Protection Coatings	22019104
Metal Fence and Posts	22019105
Plumbing Supplies and Fixtures	22019106
Electrical and Other Cabling Materials	22019107
Small Tools and Implements	22019108
Direct Labour (contracted or casual hire)	22019109
Outsource Maintenance Contract Services	22019110

20 Routine maintenance , Repair of Water And Electricity Installations

This account shall be charged with expenses relating to routine maintenance and repair of Water and Electricity Installations.

Item Description	GFS Code
Cement, bricks and construction materials	22020101
Excavations and Dredging	22020102
Wood and Timber Supplies	22020103
Weather Protection Coatings	22020104
Metal Fence and Posts	22020105
Electrical and Other Cabling Materials	22020106
Small Tools and Implements	22020107
Direct Labour (contracted or casual hire)	22020108
Water Pumps	22020109
Pipes and Fittings	22020110
Outsource Maintenance Contract Services	22020111

21 Routine Maintenance And Repair Of Vehicles And Transportation Equipment

This account shall be charged with expenses relating to routine maintenance and repair of vehicles and transportation equipment.

Item Description	GFS Code
Motor Vehicles and Water Craft	22021101
Tyres and Batteries	22021102
Panel and body shop repair materials and services	22021103
Oil and Grease	22021104
Small Car Mechanics Tools	22021105
Direct labour (contracted or casual hire)	22021106
Outsource maintenance contract services	22021107
Spare Parts	22021108

22 Maintenance of Specialized equipment

This account shall be charged with expenses relating to routine maintenance and repair of specialized equipment which includes X-Ray Equipment, Servers, Ultra-Sound equipment, CT scan equipment, Radar, cold room units, MRI equipment, etc.

Item Description	GFS Code
X-Ray Equipment	22022101
Servers	22022102
Ultra-Sound Equipment	22022103
CT Scan Equipment	22022104
Radar	22022105
Cold Room Units	22022106
MRI Equipment	22022107

23 Routine Maintenance and Repair of Machinery, Equipment and Plant

This account shall be charged with expenses relating to routine maintenance and repair of Machinery, Equipment and Plant.

Item Description	GFS Code
Mechanical, electrical, and electronic spare parts	22023101
Oil, grease, and other chemical materials	22023102
Small tools and equipment	22023103
Direct labour (contracted or casual hire)	22023104
Outsource maintenance contract services	22023105

24 Routine Maintenance and Repair of Office Equipment and Appliances

This account shall be charged with expenses relating to routine maintenance and repair of Machinery, Equipment and Plant

Item Description	GFS Code
Computers, printers, scanners, and other computer related equipment	22024101
Photocopiers	22024102
Fax machines and other small office equipment	22024103
Air conditioners	22024104
Telephones and Office PABX systems	22024105
Outsource maintenance contract services	22024106
Telephone Equipment (ground line)	22024106
Telephone Equipment (mobile)	22024106

25 Maintenance of Military Land Operations including Border control

This account shall be charged with expenses relating to routine maintenance and repair of Military Land Operations including Border control.

Item Description	GFS Code
Materials	22025101
Exercises	22025102
Services	22025103
Spare Parts	22025104
Outsource	22025105

26 Routine Maintenance and Repair of Naval Operations including sea & coastal patrols

This account shall be charged with expenses relating to routine maintenance and repair of Naval Operations including sea & coastal patrols

Item Description	GFS Code
Materials	22026101
Exercises	22026102
Services	22026103
Spare Parts	22026104
Outsource	22026105

27 Routine Maintenance and Repair of Air Force and Air Space

This account shall be charged with expenses relating to routine maintenance and repair of Air Force and Air Space.

Item Description	GFS Code
Materials	22027101
Exercises	22027102
Air Navigation Beacons	22027103
Services	22027104
Spare Parts	22027105
Outsource	22027106

28 Other Routine Maintenance Expenses not elsewhere classified

This account shall be charged with expenses relating to other routine maintenance expenses not elsewhere classified such as medical and laboratory equipment, fire protection equipments, TV sets and radios, etc.

Item Description	GFS Code
Medical and Laboratory equipment	22028101
Precision tools, weights and measures instruments	22028102
Navigation Equipment (flight calibrations, signalling and beacons)	22028103
Electrical and Telephone Cable Installations	22028104
Fire Protection Equipment	22028105
Photographic and survey equipment	22028106
Survey Aircraft	22028107
TV sets and Radios	22028108
War Graves	22028109

30 Other Supplies and Services (not elsewhere classified)

This item code shall be used to record the value of goods and services related to cost of other Supplies and services (not elsewhere classified) such as small engineering tools and equipment, geological surveys, geodesic surveys, etc.

Item Description	GFS Code
Small engineering tools and equipment	22030101
Geological Surveys	22030102
Geodesic Surveys	22030103
Mapping Surveys	22030104
Materials Testing Services	22030105
Non-Agriculture Chemicals Supplies and Services	22030106
Expenses of Former Leaders	22030107
Fumigation	22030108
Upkeep of Grounds and Amenities	22030109
Passport Printing Materials	22030110

31 Expenses on Professional fees and charges

This item code shall be used to record the value of goods and services related to expenses on professional fees and charges such as audit fees, legal fees, agency fees, consultancy fees, audit supervision expenses, education supervision expenses, capacity charges, investigation expenses, surveys, bank charges and commissions, etc.

Item Description	GFS Code
audit fees	22031101
legal fees	22031102
agency fees	22031103
consultancy fees	22031104
audit supervision expenses	22031105
education supervision expenses	22031106
investigation expenses	22031107
surveys	22031108
loan management and servicing fee	22031109
Shipping Administration Charges	22031110
Bank Charges and Commissions	22031111

32 Other operating Expenses

This item code shall be used to record the value of goods and services related to cost of value of use of goods and services not classified elsewhere such as contingencies item, sundry expenses, national expenses, census expenses, supplier debts, etc.

Item Description	GFS Code
Freight Forwarding and Clearing Charges	22032101
Weights and Measures Instruments	22032102
Census	22032103
Taxes Levied by another Level of Government	22032104
Honorariums (expert opinion)	22032105
Inmate Allowances	22032106
Sundry Expenses	22032107
National Expenses	22032108
Exchange Equalization	22032109
Insurance Expenses	22032110
Burial Expenses	22032111
Foreign Exchange Equalization	22032112
Treasury Voucher System (TVCs)	22032113
Parastatal Rehabilitation	22032114
Financial Intelligence Unit	22032115
Capacity Charges	22032116
Witnesses Expenses	22032117
Negotiated Compensation	22032118
Contingencies Item	22032119
Specialized Equipment and Supplies	22032120
Release Travel	22032121
Suppliers Debts	22032122

3 Consumption of Fixed Assets

Term used in accounting for assets and property that cannot easily be converted into cash. This can be compared with current assets such as cash or bank accounts, which are described as liquid assets. Also known as tangible assets or property, plant, and equipment (PP&E)

1 Consumption of Fixed Assets-Depreciation

This account shall be charged with the loss in value of tangible assets (Houses, cottages and condos, Town houses and apartments, Commercial Building, Bridges, Motor vehicles, Hardware: servers and equipment etc) for the period of fixed capital as a result of use.

Item Description	GFS Code
Depreciation - Office Buildings	23001101
Depreciation - Residential Buildings	23001102
Depreciation - Motor Vehicles	23001103
Deprec - Plant, Machinery & Eqpt	23001104
Depreciation - Investments Equipment & Machinery	23001105
Depreciation - Furniture & Fittings	23001106
Depreciation -FACTORY, Godowns & Store Building	23001107
Depreciation - Boats	23001108
Depreciation - Electrical Equip-Office	23001109
Depreciation - Electrical Equip Residential	23001110
Depreciation - Computers and Related Equipments	23001111

2 Consumption of Fixed Assets-Impairment Losses

This account shall be charged with the amount by which the carrying amount of an asset or cash-generating unit exceeds its recoverable amount as result of deterioration, normal obsolescence, or normal accidental damage.

Item Description	GFS Code
Impairment of Office Buildings	23002101
Impairment Residential Buildings	23002102
Impairment - Motor Vehicles	23002103
Impairment- Plant, Machinery & Eqpt	23002104
Impairment - Investments Equipment & Machinery	23002105
Impairment - Furniture & Fittings	23002106
Impairment -FACTORY, Godowns & Store Building	23002107
Impairment - Boats	23002108
Impairment - Electrical Equip-Office	23002109
Impairment - Electrical Equip Residential	23002110
Impairment - Computers and Related Equipments	23002111
Impairment- Inventory	23002112
Impairment - Debtors & Prepayments	23002113
Impairment- Financial Assets.	23002114
Impairment- INVESTMENTS.	23002115
Impairment- W.I.P	23002116

3 Amortization of Intangible Assets

This item code shall be used to record the value of amortization related to intangible assets for the period of fixed capital as a result of use.

Item Description	GFS Code
Amortization - Software	23003101
Amortization - Other Intangibles	23003102
Computer Software Amortization	23003103
Land Lease Amortisation	23003104
Amortisation of Computer Software	23003105
Amortization - Loans	23003106

4 Interests

A fee paid for the use of another party's money. To the borrower it is the cost of renting money, to the lender the income from lending it.

101 Interest to nonresidents

This item code shall be used to record interest expense that the debtor unit incurs for the use of the principal outstanding, which represents the economic value that has been provided by the creditor such as International Organizations, Foreign/Bilateral Loans (Non-Paris club Countries), Foreign Commercial Loans, etc.

Item Description	GFS Code
International Organizations	24101101
Foreign/Bilateral Loans (Non-Paris club Countries)	24101102
Foreign/Bilateral Loans (Paris Club Countries)	24101103
Export Credits Corporations	24101104
Foreign Commercial Loans	24101105
Domestic organizations Opt. Abroad	24101106

301 Interest to other general Government Units

This item code shall be used to record interest expense that the debtor unit incurs for the use of the principal outstanding, which represents the economic value that has been provided by the creditor such as holders of Central Bank - Treasury Bills, Tax Reserve Certificates, other short-term time loans, etc.

Item Description	GFS Code
Central Bank - 35 day Treasury Bills	24301101
Central Bank - 91 day Treasury Bills	24301102
Central Bank -182 day Treasury Bills	24301103
Central Bank -364 day Treasury Bills	24301104
Tax Reserve Certificates	24301105
Contingent Liabilities	24301106
Liquidity Management Cost	24301107
other short-term time loans	24301108

302 Interest Payments On Long-Term Debt to Other General Government Units

This item code shall be used to record interest expense that the debtor unit incurs for the use of the principal outstanding, which represents the economic value that has been provided by the creditor such as holders of Long-Term Tradable (Bonds), Mortgages, Financial Leases, etc.

Item Description	GFS Code
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Long-Term Tradable (Bonds)	24302101
Long-term Non-tradable (Stocks/Special bonds)	24302102
Long-term Trade Credit and Advances	24302103
Mortgages	24302104
Financial Leases	24302105
Index bonds or Other Index Loans	24302106

303 Other Domestic Interest Payments not elsewhere classified

This item code shall be used to record interest expense that the debtor unit incurs for the use of the principal outstanding, which represents the economic value that has been provided by the creditor such as interest on domestic loan.

Item Description	GFS Code
Interest on Domestic loans	24303101

5 Subsidies

Interest on all debt is normally deductible before taxes are assessed on a company's income

110 Subsidies to public nonfinancial corporations

This account shall be used to record all subventions and transfers to government institutions other than departments of state such as International Organizations, Foreign/Bilateral Loans (Non-Paris club Countries), etc

Item Description	GFS Code
Air Tanzania Company Limited (ATCL)	25110101
Arusha International Conference Centre (AICC).	25110102
Chinese Tanzania Shipping Company Limited	25110103
Cooperative Audit and Supervision Corporation(COASCO)	25110104
Dar es Salaam Development Corporation (DDC)	25110105
Dar es Salaam Water Supply Authority (DAWASA)	25110106
Dar es Salaam Water and Sewerage Corporation (DAWASCO)	25110107
Kariakoo Market Corporation (KMC)	25110108
Kilimanjaro Airport Development Company Limited	25110109
Machinga Complex	25110110
Marine Service Company	25110111
Mzinga Corporation	25110112
National Development Corporation (NDC)	25110113
National Housing Corporation (NHC)	25110114
National Ranching Company (NARCO)	25110115
Ngorongoro Conservation Area Authority (NCAA)	25110116
PUMA Energy Tanzania Limited (Former BP Tanzania Limited)	25110117
Reli Assets Holding Company (RAHCO)	25110118
Small Industries Development Organisation (SIDO)	25110119
State Mining Corporation (STAMICO)	25110120
Suma JKT Company	25110121

Tanzania Broadcasting Corporation	25110122
Tanzania Electric Supply Company Limited (TANESCO)	25110123
Tanzania Engineering & Manufacturing Design (TEMDO)	25110124
Tanzania Fertilizer Company	25110125
Tanzania International Petroleum Reserves Limited (TIPER)	25110126
Tanzania National Parks (TANAPA)	25110127
Tanzania Petroleum Development Corporation	25110128
Tanzania Ports Authority	25110130
Tanzania Posts Corporation	25110132
Tanzania Railway Limited	25110133
Tanzania Standards Newspaper	25110134
Tanzania Telecommunication Company Limited (TTCL)	25110135
Tanzania Zambia Railways Authority	25110136
Watumishi Housing Corporation	25110137

120 Subsidies to public Financial Corporations

This account shall be used to record all transactions in relation to subventions and transfers to financial public enterprises such as Bank of Tanzania, Tanzania Women's Bank, Tanzania Postal Bank, Tanzania Investment Bank, etc.

Item Description	GFS Code
Capital Markets and Securities Authority	25120101
Deposit Insurance Board	25120102
Tanzania Insurance Regulatory Authority (TIRA)	25120103
Unit Trust of Tanzania AMIS	25120104
Unit Trust of Tanzania Project (UTT-Project)	25120105
Bank of Tanzania	25120106
National Insurance Corporation (NIC)	25120107
Twiga Bancorp Limited	25120108
Tanzania Investment Bank – Corporate Bank	25120109
Tanzania Investment Bank – Development Bank	25120110
Tanzania Postal Bank	25120111
Tanzania Women Bank (TWB)	25120112
UTT Microfinance Public Limited Company (UTT-MPLC)	25120113
Dar es Salaam Development Corporation (DDC)	25120114

300 Subsidies to other sectors

This account shall be used to record transaction relating to subsidies to other sectors include payable to other general government units, to nonprofit institutions serving households, and to households, in their capacity as producers such as health sector, education sector, water sector, etc.

Item Description	GFS Code
Health	25300101
Agriculture	25300102
Water	25300103

6 Grants

Recognised profit or loss on a systematic basis over the periods in which the entity recognises expenses for the related costs for which the grants are intended to compensate, which in the case of grants related to assets requires setting up the grant as deferred income or deducting it from the carrying amount of the asset.

111 Grants to Foreign Governments - Current Cash

This item shall be used to record the grant issued to recipient who has never had a claim on the donor and the grant should be attributed to the time at which the cash payment is made to recipient such as humanitarian, defence, education, etc.

Item Description	GFS Code
Humanitarian	26111101
Defence	26111102
Educational	26111103

112 Grants to Foreign Governments - In Kind

This account shall be used to record transfers of goods or services provided free of charge without receiving anything of commensurate value in return to government units, other resident or nonresident government units or international organizations. These grants in kind could be Goods and services that are consumed, such as humanitarian, defence, education, etc in the form of food contributions, blankets, and medical and rescue services and supplies

Item Description	GFS Code
Humanitarian	26112101
Defence	26112102
Educational	26112103

211 Grants to International Organizations - Current Cash

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient paid in cash.

Item Description	GFS Code
International Police Organisation (INTERPOL)	26211101
Contributions to UN Organisations	26211102
Contributions to African Union (AU)	26211103
Subscription to other International Institutions	26211104
Contribution to World Food Programme	26211105
Contribution to AFROSAI	26211106
Contribution to INTOSAI	26211107
Subscription to Other International Organizations	26211108
Contribution to World Health Organisation	26211109
Contribution to E.A. Land Survey Examination Board	26211110
Contribution to International Union of Geodesy and Geophysics	26211111
Contribution to World Energy Council	26211112
Contribution to Commonwealth Secretariat	26211113
Contribution to UNESCO	26211114
Contribution to AOCRS	26211115
Inter-Parliamentary Union (IPU)	26211116

Commonwealth Parliamentary Association	26211117
Commonwealth Agriculture Bureau	26211118
Food and Agricultural Organization (FAO)	26211119
International Red Locust Control Organization	26211120
Desert Locust Control Organisation East Africa	26211121
International Seed Testing Unit	26211122
Office International des Epizooties, Paris	26211123
International Fund for Agricultural Development	26211124
International Society for Horticultural Services	26211125
SADC Cooperation in Agricultural Research and Funding SACCAR	26211126
SADC Generic Resource Centre	26211127
United Nations Industrial Development Organization (UNIDO)	26211128
Inter Society for Photogrammetry and Remote Sensing	26211129
Afro-Asian Housing Organisation and Habitat	26211130
Commonwealth Regional Health Secretariat	26211131
League of Red Cross and Red Cross Crescent	26211132
International Maritime Organisation	26211133
World Meteorology Organisation	26211134
International Labour Organisation	26211135
Inter-University Association	26211136
World Tourism Organisation	26211137
Regional Tourism for South Africa - RETOSA	26211138
London Trade Centre	26211139
International Festivals	26211140
IULA	26211141
AALC	26211142
CLAS	26211143
Inter Governmental Shipping Organization	26211144
Association for Strengthening Agricultural Research in Eastern and Central Africa	26211145
South South Centre	26211146
Great Lakes Contributions	26211147
The Lusaka Agreement on Cooperative Operations Directed at Illegal Trade in Wild Fauna and Flora	26211148
The Convention on International Trade on Endangered Species of Fauna na Flora (CITES)	26211149
The African-Eurasia Migratory Water Bird Agreement (AEWA)	26211150
The Convention on Migratory Wild Animal Species (The Bonn Convention)	26211151
The Convention on Wetlands (Ramsar Convetion)	26211152
International Union for Conservation of Nature (IUCN)	26211153

International Military Sports council (CISM)	26211154
East African Community (EAC)	26211155
SADC	26211156
CISM ESALO	26211157
EACRATANAL	26211158
Lake Victoria Fisheries Organization	26211159
Africa Peer Review Mechanism (APRM)	26211160
Pretoria Trading Centre	26211161
Contribution to ESAAG	26211162

212 Grants to International Organizations - Current In kind

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient paid in kind.

Item Description	GFS Code
International Police Organisation (INTERPOL)	26212101
Contributions to UN Organisations	26212102
Contributions to African Union (AU)	26212103
Subscription to other International Institutions	26212104
Contribution to World Food Programme	26212105
Contribution to AFROSAI	26212106
Contribution to INTOSAI	26212107
Subscription to Other International Organizations	26212108
Contribution to World Health Organisation	26212109
Contribution to E.A. Land Survey Examination Board	26212110
Contribution to International Union of Geodesy and Geophysics	26212111
Contribution to World Energy Council	26212112
Contribution to Commonwealth Secretariat	26212113
Contribution to UNESCO	26212114
Contribution to AOCRS	26212115
Inter-Parliamentary Union (IPU)	26212116
Commonwealth Parliamentary Association	26212117
Commonwealth Agriculture Bureau	26212118
Food and Agricultural Organization (FAO)	26212119
International Red Locust Control Organization	26212120
Desert Locust Control Organisation East Africa	26212121
International Seed Testing Unit	26212122
Office International des Epizooties, Paris	26212123
International Fund for Agricultural Development	26212124
International Society for Horticultural Services	26212125
SADC Cooperation in Agricultural Research and Funding SACCAR	26212126

SADC Generic Resource Centre	26212127
United Nations Industrial Development Organization (UNIDO)	26212128
Inter Society for Photogrammetry and Remote Sensing	26212129
Afro-Asian Housing Organisation and Habitat	26212130
Commonwealth Regional Health Secretariat	26212131
League of Red Cross and Red Cross Crescent	26212132
International Maritime Organisation	26212133
World Meteorology Organisation	26212134
International Labour Organisation	26212135
Inter-University Association	26212136
World Tourism Organisation	26212137
Regional Tourism for South Africa - RETOSA	26212138
London Trade Centre	26212139
International Festivals	26212140
IULA	26212141
AALC	26212142
CLAS	26212143
Inter Governmental Shipping Organization	26212144
Association for Strengthening Agricultural Research in Eastern and Central Africa	26212145
South South Centre	26212146
Great Lakes Contributions	26212147
The Lusaka Agreement on Cooperative Operations Directed at Illegal Trade in Wild Fauna and Flora	26212148
The Convention on International Trade on Endangered Species of Fauna na Flora (CITES)	26212149
The African-Eurasia Migratory Water Bird Agreement (AEWA)	26212150
The Convention on Migratory Wild Animal Species (The Bonn Convention)	26212151
The Convention on Wetlands (Ramsar Convetion)	26212152
International Union for Conservation of Nature (IUCN)	26212153
International Military Sports council (CISM)	26212154
East African Community (EAC)	26212155
SADC	26212156
CISM ESALO	26212157
EACRATANAL	26212158
Lake Victoria Fisheries Organization	26212159
Africa Peer Review Mechanism (APRM)	26212160
Pretoria Trading Centre	26212161

311 Grants to Other General Government Units current extra-budgetary accounts and funds -Cash

(Classification of transactions in assets and liabilities)

This item shall be used to charge contributions (other than loans) made by a government unit to extra-budgetary for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient paid in cash such as Academic Institutions, Research Institutes, Hospitals, etc

Item Description	GFS Code
Appropriate Technology Transfer Institute (ATTI) - Mbeya	26311101
Ardhi University	26311102
Arusha Technical College (ATC)	26311103
College of African Wildlife Management (Mweka)	26311104
College of Business Education (CBE)	26311105
Dar es Salaam Institute of Technology(DIT)	26311106
Dar es Salaam University College of Education (DUCE)	26311107
Dar-es-Salaam Maritime Institute (DMI)	26311108
East Africa Statistical Training Centre(EASTC)	26311109
Institute of Accountancy Arusha (IAA)	26311110
Institute of Finance Management (IFM)	26311111
Institute of Judicial Administration (IJA) LUSHOTO	26311112
Institute of Rural Development Planning (IRDP)	26311113
Institute of Social Works (USTAWI)	26311114
Kilimanjaro Christian Medical University College (KCMC)	26311115
Kivukoni College (Mwalimu Nyerere Memorial Academy)	26311116
Livestock Training Agency (LITA)	26311117
Local Government Training Institute (Hombolo)	26311118
Mbeya University of Science & Technology (MIST)	26311119
Mineral Resources Institute (MRI)	26311120
Mkwawa University College of Education (MUCE)	26311121
Morogoro Works Trainnig Institute (MWTI)	26311122
Moshi University College of Cooperative and Business Studies (MUCCOBS)	26311123
Muhimbili University Of Health and Allied Sciences. (MUHAS)	26311124
Mzumbe University	26311125
National College of Tourism (NCT)	26311126
National Institute of Transport (NIT)	26311127
Nelson Mandela African Institute of Science & Technology	26311128
Open University of Tanzania(OUT)	26311129
Sokoine University of Agriculture (SUA)	26311130
Taasisi ya Sanaa na Utamaduni Bagamoyo (TASUBA)	26311131
Tanzania Forest Research Institute (TAFORI)	26311132
Tanzania Institute of Accountancy (TIA)	26311133
Tanzania Public Service College (TPCS)	26311134
Tanzania Wildlife Research Institute (TAWIRI)	26311135

Tengeru Community Development Training(TCDTI)	26311136
University of Dar es Salaam (UDSM)	26311137
University of Dodoma (UDOM)	26311138
Vocational Education Training Authority(VETA)	26311139
Forest Industries Training Institute (FITI)	26311140
Fotest Training Institute (FTI - Olmotonyi)	26311141
Beekeeping Training Institute (BTI)	26311142
Tanzania Livestock Training Institute (TALIRI)	26311143
Pansiansi Wildlife Training Institute	26311144
Capital Development Authority(CDA)	26311145
Capital Markets and Securities Authority (CMSA)	26311146
Energy and Water Regulatory Authority(EWURA)	26311147
Export Processing Zone Authority (EPZA)	26311148
National Identity Authority (NIDA)	26311149
Ngorongoro Conservation Area Authority (NCAA)	26311150
Occupational Safety Health Authority (OSHA)	26311151
Public Procurement Appeals Authority (PPAA)	26311152
Public Procurement Regulatory Authority(PPRA)	26311153
Rufiji Basin Development Authority (RUBADA)	26311154
Social Security Regulatory Authority(SSRA)	26311155
Surface and Marine Transport Authority (SUMATRA)	26311156
Tanzania Airports Authority (TAA)	26311157
Tanzania Civil Aviation Authority (TCAA)	26311158
Tanzania Communication Regulatory Authority (TCRA)	26311159
Tanzania Education Authority (TEA)	26311160
Tanzania Fertilizer Regulatory Authority (TFRA)	26311161
Tanzania Food and Drugs Authority (TFDA)	26311162
Tanzania Insurance Regulatory Authority (TIRA)	26311163
Tanzania Revenue Authority (TRA)	26311164
Tanzania Trade Development Authority (TANTRADE)	26311165
Agency for Development Education Management (ADEM)	26311166
Agriculture Seed Agency(ASA)	26311167
Business Registrations and Licensing Agency (BRELA)	26311168
Dar es salaam Rapid Transport Agency (DART)	26311169
e-Government Agency	26311170
Fisheries Education Training Agency (FETA)	26311171
Government Chemist Laboratory Agency (GCLA)	26311172
Government Procurement Services Agency (GPSA)	26311173

National Food Reserve Agency (NFRA)	26311174
National Housing Building Resesrch Agency (NHBRA)	26311175
Registration Insolvency Trusteeship Agency (RITA)	26311176
Rural Energy Agency (REA)	26311177
Tanzania Buiding Agency (TBA)	26311178
Tanzania Electrical, Mechanical & Electronics Services Agency (TEMESA)	26311179
Tanzania Employment Services Agency (TaESA)	26311180
Tanzania Forest Services Agency (TFSA)	26311181
Tanzania Global Learning Agency (TaGLA)	26311182
Tanzania Government Flight Agency (TGFA)	26311183
Tanzania Meteorological Agency (TMA)	26311184
Tanzania Mineral Audit Agency (TMAA)	26311185
Tanzania National Road Agency (TANROADS)	26311186
Tanzania Tea SmallHolders Development Agency (TTSDA)	26311187
Tanzania Tree Seed Agency (TTSA)	26311188
Tanzania Veterinary Laboratory Agency (TVLA)	26311189
Weights and Measures Agency (WMA)	26311190
Drilling and Dam Construction Agency (DDCA)	26311191
Architects and Quantity Surveyors Registration Board (AQRB)	26311192
Contractors Registration Board (CRB)	26311193
Engineers Registration Board (ERB)	26311194
Law School of Tanzania(LST)	26311195
National Board of Accountants and Auditors (NBAA)	26311196
Procurement and Supplies Professionals and Technicians Board (PSPTB)	26311197
Cereals and Other Produce Board (COPB)	26311198
Sugar Board of Tanzania (SBT)	26311199
Tanzania Cashewnut Board (TCashewB)	26311200
Tanzania Coffee Board (TCoffeeB)	26311201
Tanzania Cotton Board (TCottonB)	26311202
Tanzania Dairy Board (TDB)	26311203
Tanzania Meat Board (TMB)	26311204
Tanzania Pyrethrum Board (TPB)	26311205
Tanzania Sisal Board (TSB)	26311206
Tanzania Tea Board(TTeaB)	26311207
Tanzania Tobacco Board(TTobaccoB)	26311208
Internal Drainage Basin Water Board (IDBWB)	26311209
Fair Competition Commission (FCC)	26311210
National Land use Planning Commission (NLPC)	26311211

Tanzania Atomic Energy Commission(TAEC)	26311212
Tanzania Commission for Science & Technology - COSTECH	26311213
Tanzania Commission for Universities (TCU)	26311214
UNESCO National Commission	26311215
Muhimbili National Hospital (MNH)	26311216
Muhimbili Orthopaedic Institute (MOI)	26311217
Ocean Road Cancer Institute (ORCI)	26311218
Arusha International Conference Centre (AICC)	26311219
Centre for Agricultural Mechanisation and Rural Technology (Camatec)	26311220
Centre for Foreign Relations (CFR)	26311221
Corporation Sole Works Superintendent (CSWS)	26311222
Kibaha Education Centre (KEC)	26311223
Tanzania Automobile Technology Centre (NYUMBU).	26311224
Tanzania Food and Nutrition Centre (TFNC)	26311225
Tanzania Investment Centre (TIC)	26311226
National Bureau of Statistics (NBS)	26311227
Tanzania Bureau of Standards(TBS)	26311228
Agriculture Input Trust Fund (AGITF)	26311229
Deposit Insurance Fund (DIB)	26311230
Road Fund Board (RFB)	26311231
Tanzania Culture Trust Fund	26311232
Universal Communication Services Access Fund (UCSAF)	26311233
African Peer Review Mechanism	26311234
Copyright Society of Tanzania (COSOTA)	26311235
FAIR Competition Tribunal (FCT)	26311236
Geological Survey of Tanzania (GST)	26311237
Marine Parks and Reserves Unit (MPRU)	26311238
Medical Stores Department (MSD)	26311239
National Museum of Tanzania (NMT)	26311240
Tanzania Library Service (TSL)	26311241
Tanzania National Parks (TANAPA)	26311242
Tax Revenue Appeal Tribunal(TRAT)	26311243
Unit Trust of Tanzania AMIS (UTT-AMIS)	26311244
Unit Trust of Tanzania Project (UTT-Project)	26311245
Gaming Board of Tanzania (GBT)	26311246
Higher Education Student's Loan Board (HESLB)	26311247
Local Government Loans Board (LGLB)	26311248
Tanzania Revenue Appeals Board (TRAB)	26311249

Tanzania Tourist Board (TTB)	26311250
Tanzania Warehouse Licencing Board(WLB)	26311251
Town Planners Registration Board	26311252
Institute of Adult Education (National Correspondent Institute)	26311253
National Institute for Medical Research (NIMR)	26311254
National Institute for Productivity (NIP)	26311255
National Sugar Institute (NSI)	26311256
Tanzania Coffee Research Institute (TACRI)	26311257
Tanzania Fishing Research Institute (TAFIRI)	26311258
Tanzania Institute of Education (TIE)	26311259
Tanzania Institute of Research and Development Organisation (TIRDO)	26311260
Tanzania Official Seed Certification Institute (TOSCI)	26311261
Tea Research Institute of Tanzania (TRIT)	26311262
Tobacco Research Institute of Tanzania (TORITA)	26311263
Tropical Pesticides Research Institute (TPRI)	26311264
Water Development Management Institute (WDMI)	26311265
Baraza la Kiswahili Tanzania (BAKITA)	26311266
National Arts Council (NAC)	26311267
National Construction Council (NCC)	26311268
National Council for Technical Education(NACTE)	26311269
National Economic Empowerment Council (NEEC)	26311270
National Environment Management Council (NEMC)	26311271
National Examination Council of Tanzania (NECTA)	26311272
National Sports Council (NSC)	26311273
Pharmacy Council of Tanzania (PCTz)	26311274
Tanzania National Business Council (TNBC)	26311275
Tanzania Nurses and Midwifery Council (TNMC)	26311276
Arusha Water Supply Authority (Auwsa)	26311277
Dar es Salaam Water Supply Authority (Dawasa)	26311278
Dodoma Water Supply Authority (Duwasa)	26311279
Iringa Water Supply Authority (Iruwasa)	26311280
Kilimanjaro Water Supply Authority (Mowasa)	26311281
Kahama Water Supply Authority (Kuwasa(KH))	26311282
Kigoma Water Supply Authority (Kuwasa(KG))	26311283
Bukoba Water Supply Authority (Buwasa)	26311284
Lindi Water Supply Authority (Luwasa)	26311285
Manyara Water Supply Authority (Bawasa)	26311286
Mara Water Supply Authority (Muwasa)	26311287

Mbeya Water Supply Authority (Mbeya Uwss)	26311288
Morogoro Water Supply Authority (Moruwasa)	26311289
Mtwara Water Supply Authority (Mtuwasa)	26311290
Mwanza Water Supply Authority (Mwauwasa)	26311291
Rukwa Water Supply Authority (Suwasa)	26311292
Ruvuma Water Supply Authority (Sowasa)	26311293
Simiyu Water Supply Authority (Siwasa)	26311294
Shinyanga Water Supply Authority (Shuwasa)	26311295
Tanga Water Supply Authority (Tauwasa)	26311296
Tabora Water Supply Authority (Tuwasa)	26311297
Geita Water Supply Authority (Geiwasa)	26311298
Singida Water Supply Authority (Baruasa)	26311299
Mpanda Water Supply Authority (Mpawasa)	26311300
Njombe Water Supply Authority (Njowasa)	26311301
Makonde Water Authority	26311302
Chalinze water supply and sanitation authority	26311303
Waging'ombe Water Supply Authority	26311304
Mugango Kiabakari	26311305
Handeni Trunk Main (HTM) Water Authority	26311306
Kahama Shinyanga Water Supply and Sewerage Authority (KASHWASA)	26311307
Masasi Nachingwea Water Supply Authority (Manawasa)	26311308
Maswa Water Supply Authority	26311309
Lake Victoria Environment Management Project (LVEMP)	26311310
Pangani	26311311
Wami Ruvu	26311312
Ziwa Tanganyika	26311313
Mto Ruvuma	26311314
Rufiji	26311315
Lake Nyasa	26311316
Lake Rukwa	26311317
Lake Victoria	26311318
Mto Songwe	26311319
Central Stores Maji (CSO)	26311320
Babati Water Supply and Sanitation Authority	26311321
Bariadi Water Supply and Sanitation Authority	26311322
Moshi Water Supply and Sanitation Authority	26311323
Musoma Water Supply and Sewerage Authority	26311324
Songea Water Supply and Sewerage Authority	26311325

Tanzanian Embassy in Addis Ababa, Ethiopia	26311326
Tanzanian Embassy in Berlin, Germany	26311327
Tanzanian Embassy in Cairo, Egypt	26311328
Tanzanian Embassy in Kinshasa, Congo-Democratic Republic of	26311329
High Commission of Tanzania - Abuja	26311330
High Commission of Tanzania - London	26311331
High Commission of Tanzania - Lusaka	26311332
Tanzanian Embassy in Maputo, Mozambique	26311333
Tanzanian Embassy in Moscow, Russia	26311334
High Commission of Tanzania - New Delhi	26311335
Permanent Mission to the UN - New York	26311336
High Commission of Tanzania - Ottawa	26311337
Tanzanian Embassy in Paris, France	26311338
Tanzanian Embassy in Beijing, China	26311339
Tanzanian Embassy in Rome, Italy	26311340
Tanzanian Embassy in Stockholm, Sweden	26311341
Tanzanian Embassy in Tokyo, Japan	26311342
Tanzanian Embassy in Washington, D.C., United States	26311343
Tanzanian Embassy in Brussels, Belgium	26311344
Permanent Mission to the UN - Geneva	26311345
Tanzanian Embassy in Kampala, Uganda	26311346
High Commission of Tanzania - Harare	26311347
Tanzanian Embassy in Nairobi, Kenya	26311348
Tanzanian Embassy in Riyadh, Saudi Arabia	26311349
Tanzanian Embassy in Pretoria, South Africa	26311350
Tanzanian Embassy in Kigali, Rwanda	26311351
Tanzanian Embassy in Abu Dhabi	26311352
Tanzanian Embassy in Bujumbura	26311353
Tanzanian Embassy in The Hague	26311354
Tanzanian Embassy in Lilongwe	26311355
High Commission of Tanzania - Kuala Lumpur	26311356
Tanzanian Embassy in Brasilia	26311357
Tanzanian Embassy in The Hague, Netherlands	26311358
Tanzanian Embassy in Moroni, Comoro	26311359

312 Grants to Other General Government Units current Local Government - cash

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient paid in cash such as Municipal councils, Education Transfers, Agriculture Transfers, etc.

Item Description	GFS Code
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Arusha City Council	26312101
Arusha District Council	26312102
Karatu District Council	26312103
Longido District Council	26312104
Meru District Council	26312105
Monduli District Council	26312106
Ngorongoro District Council	26312107
Ilala Municipal Council	26312108
Kinondoni Municipal Council	26312109
Temeke Municipal Council	26312110
Dar es Salaam City Council	26312111
Bahi District Council	26312112
Chamwino District Council	26312113
Chemba District Council	26312114
Dodoma District Council	26312115
Dodoma Municipal Council	26312116
Kondoa District Council	26312117
Kondoa Municipal Council	26312118
Kongwa District Council	26312119
Mpwapwa District Council	26312120
Bukombe District Council	26312121
Chato District Council	26312122
Geita District Council	26312123
Geita Town Council	26312124
Mbongwe District Council	26312125
Nyang'hwale District Council	26312126
Iringa District Council	26312127
Iringa Municipal Council	26312128
Kilolo District Council	26312129
Mafinga Town Council	26312130
Mufindi District Council	26312131
Biharamulo District Council	26312132
Bukoba District Council	26312133
Bukoba Municipal Council	26312134
Karagwe District Council	26312135
Kyerwa District Council	26312136
Misenyi District Council	26312137
Muleba District Council	26312138

Ngara District Council	26312139
Mlele District Council	26312140
Mpanda District Council	26312141
Mpanda Town Council	26312142
Nsimbo District Council	26312143
Buhigwe District Council	26312144
Kakonko District Council	26312145
Kasulu District Council	26312146
Kasulu Town Council	26312147
Kibondo District Council	26312148
Kigoma District Council	26312149
Kigoma-Ujiji Municipal Council	26312150
Uvinza District Council	26312151
Hai District Council	26312152
Moshi District Council	26312153
Moshi Municipal Council	26312154
Mwanga District Council	26312155
Rombo District Council	26312156
Same District Council	26312157
Siha District Council	26312158
Kilwa District Council	26312159
Lindi District Council	26312160
Lindi Municipal Council	26312161
Liwale District Council	26312162
Nachingwea District Council	26312163
Ruangwa District Council	26312164
Babati Town Council	26312165
Babati District Council	26312166
Hanang District Council	26312167
Kiteto District Council	26312168
Mbulu District Council	26312169
Simanjiro District Council	26312170
Bunda District Council	26312171
Bunda Town Council	26312172
Butiama District Council	26312173
Musoma District Council	26312174
Musoma Municipal Council	26312175
Rorya District Council	26312176

Serengeti District Council	26312177
Tarime District Council	26312178
Tarime Town Council	26312179
Busokelo District Council	26312180
Chunya District Council	26312181
Ileje District Council	26312182
Kyela District Council	26312183
Mbarali District Council	26312184
Mbeya City Council	26312185
Mbeya District Council	26312186
Mbozi District Council	26312187
Momba District Council	26312188
Rungwe District Council	26312189
Tunduma Town Council	26312190
Gairo District Council	26312191
Kilombero District Council	26312192
Kilombero Town Council	26312193
Malinyi District Council	26312194
Kilosa District Council	26312195
Morogoro District Council	26312196
Morogoro Municipal Council	26312197
Mvomero District Council	26312198
Ulanga District Council	26312199
Masasi District Council	26312200
Masasi Town Council	26312201
Mtwara District Council	26312202
Mtwara Municipal Council	26312203
Nanyumbu District Council	26312204
Newala District Council	26312205
Newala Town Council	26312206
Nanyamba District Council	26312207
Tandahimba District Council	26312208
Ilemela Municipal Council	26312209
Kwimba District Council	26312210
Magu District Council	26312211
Misungwi District Council	26312212
Nyamagana Municipal Council	26312213
Buchosa District Council	26312214

Sengerema District Council	26312215
Ukerewe District Council	26312216
Ludewa District Council	26312217
Makambako Town Council	26312218
Makete District Council	26312219
Njombe District Council	26312220
Njombe Town Council	26312221
Wanging'ombe District Council	26312222
Bagamoyo District Council	26312223
Chalinze District Council	26312224
Kibaha District Council	26312225
Kibaha Town Council	26312226
Kisarawe District Council	26312227
Mafia District Council	26312228
Mkuranga District Council	26312229
Rufiji District Council	26312230
Kalambo District Council	26312231
Nkasi District Council	26312232
Sumbawanga District Council	26312233
Sumbawanga Municipal Council	26312234
Mbinga District Council	26312235
Mbinga Town Council	26312236
Madaba District Council	26312237
Songea District Council	26312238
Songea Municipal Council	26312239
Tunduru District Council	26312240
Namtumbo District Council	26312241
Nyasa District Council	26312242
Kahama Town Council	26312243
Kishapu District Council	26312244
Msalala District Council	26312245
Shinyanga District Council	26312246
Shinyanga Municipal Council	26312247
Ushetu District Council	26312248
Bariadi District Council	26312249
Bariadi Town Council	26312250
Busega District Council	26312251
Itilima District Council	26312252

Maswa District Council	26312253
Meatu District Council	26312254
Ikungi District Council	26312255
Iramba District Council	26312256
Itigi District Council	26312257
Manyoni District Council	26312258
Mkalama District Council	26312259
Singida District Council	26312260
Singida Municipal Council	26312261
Igunga District Council	26312262
Kaliua District Council	26312263
Nzega District Council	26312264
Nzega Town Council	26312265
Sikonge District Council	26312266
Tabora Municipal Council	26312267
Urambo District Council	26312268
Uyui District Council	26312269
Bumbuli District Council	26312270
Handeni District Council	26312271
Handeni Town Council	26312272
Kilindi District Council	26312273
Korogwe Town Council	26312274
Korogwe District Council	26312275
Lushoto District Council	26312276
Muheza District Council	26312277
Mkinga District Council	26312278
Pangani District Council	26312279
Tanga City Council	26312280

313 Grants to Other General Government Units current extra-budgetary accounts and funds -in kind

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient paid in kind such as Academic Institutions, Research Institutes, Hospitals, etc

Item Description	GFS Code
Appropriate Technology Transfer Institute (ATTI) - Mbeya	26313101
Ardhi University	26313102
Arusha Technical College (ATC)	26313103
College of African Wildlife Management (Mweka)	26313104
College of Business Education (CBE)	26313105
Dar es Salaam Institute of Technology(DIT)	26313106

Dar es Salaam University College of Education (DUCE)	26313107
Dar-es-Salaam Maritime Institute (DMI)	26313108
East Africa Statistical Training Centre(EASTC)	26313109
Institute of Accountancy Arusha (IAA)	26313110
Institute of Finance Management (IFM)	26313111
Institute of Judicial Administration (IJA) LUSHOTO	26313112
Institute of Rural Development Planning (IRDP)	26313113
Institute of Social Works (USTAWI)	26313114
Kilimanjaro Christian Medical University College (KCMC)	26313115
Kivukoni College (Mwalimu Nyerere Memorial Academy)	26313116
Livestock Training Agency (LITA)	26313117
Local Government Training Institute (Hombolo)	26313118
Mbeya University of Science & Technology (MIST)	26313119
Mineral Resources Institute (MRI)	26313120
Mkwawa University College of Education (MUCE)	26313121
Morogoro Works Trainnig Institute (MWTI)	26313122
Moshi University College of Cooperative and Business Studies (MUCCOBS)	26313123
Muhimbili University Of Health and Allied Sciences. (MUHAS)	26313124
Mzumbe University	26313125
National College of Tourism (NCT)	26313126
National Institute of Transport (NIT)	26313127
Nelson Mandela African Institute of Science & Technology	26313128
Open University of Tanzania(OUT)	26313129
Sokoine University of Agriculture (SUA)	26313130
Taasisi ya Sanaa na Utamaduni Bagamoyo (TASUBA)	26313131
Tanzania Forest Research Institute (TAFORI)	26313132
Tanzania Institute of Accountancy (TIA)	26313133
Tanzania Public Service College (TPCS)	26313134
Tanzania Wildlife Research Institute (TAWIRI)	26313135
Tengeru Community Development Training(TCDTI)	26313136
University of Dar es Salaam (UDSM)	26313137
University of Dodoma (UDOM)	26313138
Vocational Education Training Authority(VETA)	26313139
Forest Industries Training Institute (FITI)	26313140
Fotest Training Institute (FTI - Olmotonyi)	26313141
Beekeeping Training Institute (BTI)	26313142
Tanzania Livestock Training Institute (TALIRI)	26313143
Pansiansi Wildlife Training Institute	26313144

Capital Development Authority(CDA)	26313145
Capital Markets and Securities Authority (CMSA)	26313146
Energy and Water Regulatory Authority(EWURA)	26313147
Export Processing Zone Authority (EPZA)	26313148
National Identity Authority (NIDA)	26313149
Ngorongoro Conservation Area Authority (NCAA)	26313150
Occupational Safety Health Authority (OSHA)	26313151
Public Procurement Appeals Authority (PPAA)	26313152
Public Procurement Regulatory Authority(PPRA)	26313153
Rufiji Basin Development Authority (RUBADA)	26313154
Social Security Regulatory Authority(SSRA)	26313155
Surface and Marine Transport Authority (SUMATRA)	26313156
Tanzania Airports Authority (TAA)	26313157
Tanzania Civil Aviation Authority (TCAA)	26313158
Tanzania Communication Regulatory Authority (TCRA)	26313159
Tanzania Education Authority (TEA)	26313160
Tanzania Fertilizer Regulatory Authority (TFRA)	26313161
Tanzania Food and Drugs Authority (TFDA)	26313162
Tanzania Insurance Regulatory Authority (TIRA)	26313163
Tanzania Revenue Authority (TRA)	26313164
Tanzania Trade Development Authority (TANTRADE)	26313165
Agency for Development Education Management (ADEM)	26313166
Agriculture Seed Agency(ASA)	26313167
Business Registrations and Licensing Agency (BRELA)	26313168
Dar es salaam Rapid Transport Agency (DART)	26313169
e-Government Agency	26313170
Fisheries Education Training Agency (FETA)	26313171
Government Chemist Laboratory Agency (GCLA)	26313172
Government Procurement Services Agency (GPSA)	26313173
National Food Reserve Agency (NFRA)	26313174
National Housing Building Resesrch Agency (NHBRA)	26313175
Registration Insolvency Trusteeship Agency (RITA)	26313176
Rural Energy Agency (REA)	26313177
Tanzania Buiding Agency (TBA)	26313178
Tanzania Electrical, Mechanical & Electronics Services Agency (TEMESA)	26313179
Tanzania Employment Services Agency (TaESA)	26313180
Tanzania Forest Services Agency (TFSA)	26313181
Tanzania Global Learning Agency (TaGLA)	26313182

Tanzania Government Flight Agency (TGFA)	26313183
Tanzania Meteorological Agency (TMA)	26313184
Tanzania Mineral Audit Agency (TMAA)	26313185
Tanzania National Road Agency (TANROADS)	26313186
Tanzania Tea SmallHolders Development Agency (TTSDA)	26313187
Tanzania Tree Seed Agency (TTSA)	26313188
Tanzania Veterinary Laboratory Agency (TVLA)	26313189
Weights and Measures Agency (WMA)	26313190
Drilling and Dam Construction Agency (DDCA)	26313191
Architects and Quantity Surveyors Registration Board (AQRB)	26313192
Contractors Registration Board (CRB)	26313193
Engineers Registration Board (ERB)	26313194
Law School of Tanzania(LST)	26313195
National Board of Accountants and Auditors (NBAA)	26313196
Procurement and Supplies Professionals and Technicians Board (PSPTB)	26313197
Cereals and Other Produce Board (COPB)	26313198
Sugar Board of Tanzania (SBT)	26313199
Tanzania Cashewnut Board (TCashewB)	26313200
Tanzania Coffee Board (TCoffeeB)	26313201
Tanzania Cotton Board (TCottonB)	26313202
Tanzania Dairy Board (TDB)	26313203
Tanzania Meat Board (TMB)	26313204
Tanzania Pyrethrum Board (TPB)	26313205
Tanzania Sisal Board (TSB)	26313206
Tanzania Tea Board(TTeaB)	26313207
Tanzania Tobacco Board(TTobaccoB)	26313208
Internal Drainage Basin Water Board (IDBWB)	26313209
Fair Competition Commission (FCC)	26313210
National Land use Planning Commission (NLPC)	26313211
Tanzania Atomic Energy Commission(TAEC)	26313212
Tanzania Commission for Science & Technology - COSTECH	26313213
Tanzania Commission for Universities (TCU)	26313214
UNESCO National Commission	26313215
Muhimbili National Hospital (MNH)	26313216
Muhimbili Orthopaedic Institute (MOI)	26313217
Ocean Road Cancer Institute (ORCI)	26313218
Arusha International Conference Centre (AICC)	26313219
Centre for Agricultural Mechanisation and Rural Technology (Camatec)	26313220

Centre for Foreign Relations (CFR)	26313221
Corporation Sole Works Superintendent (CSWS)	26313222
Kibaha Education Centre (KEC)	26313223
Tanzania Automobile Technology Centre (NYUMBU).	26313224
Tanzania Food and Nutrition Centre (TFNC)	26313225
Tanzania Investment Centre (TIC)	26313226
National Bureau of Statistics (NBS)	26313227
Tanzania Bureau of Standards(TBS)	26313228
Agriculture Input Trust Fund (AGITF)	26313229
Deposit Insurance Fund (DIB)	26313230
Road Fund Board (RFB)	26313231
Tanzania Culture Trust Fund	26313232
Universal Communication Services Access Fund (UCSAF)	26313233
African Peer Review Mechanism	26313234
Copyright Society of Tanzania (COSOTA)	26313235
FAIR Competition Tribunal (FCT)	26313236
Geological Survey of Tanzania (GST)	26313237
Marine Parks and Reserves Unit (MPRU)	26313238
Medical Stores Department (MSD)	26313239
National Museum of Tanzania (NMT)	26313240
Tanzania Library Service (TSL)	26313241
Tanzania National Parks (TANAPA)	26313242
Tax Revenue Appeal Tribunal(TRAT)	26313243
Unit Trust of Tanzania AMIS (UTT-AMIS)	26313244
Unit Trust of Tanzania Project (UTT-Project)	26313245
Gaming Board of Tanzania (GBT)	26313246
Higher Education Student's Loan Board (HESLB)	26313247
Local Government Loans Board (LGLB)	26313248
Tanzania Revenue Appeals Board (TRAB)	26313249
Tanzania Tourist Board (TTB)	26313250
Tanzania Warehouse Licencing Board(WLB)	26313251
Town Planners Registration Board	26313252
Institute of Adult Education (National Correspondent Institute)	26313253
National Institute for Medical Research (NIMR)	26313254
National Institute for Productivity (NIP)	26313255
National Sugar Institute (NSI)	26313256
Tanzania Coffee Research Institute (TACRI)	26313257
Tanzania Fishing Research Institute (TAFIRI)	26313258

Tanzania Institute of Education (TIE)	26313259
Tanzania Institute of Research and Development Organisation (TIRDO)	26313260
Tanzania Official Seed Certification Institute (TOSCI)	26313261
Tea Research Institute of Tanzania (TRIT)	26313262
Tobacco Research Institute of Tanzania (TORITA)	26313263
Tropical Pesticides Research Institute (TPRI)	26313264
Water Development Management Institute (WDMI)	26313265
Baraza la Kiswahili Tanzania (BAKITA)	26313266
National Arts Council (NAC)	26313267
National Construction Council (NCC)	26313268
National Council for Technical Education(NACTE)	26313269
National Economic Empowerment Council (NEEC)	26313270
National Environment Management Council (NEMC)	26313271
National Examination Council of Tanzania (NECTA)	26313272
National Sports Council (NSC)	26313273
Pharmacy Council of Tanzania (PCTz)	26313274
Tanzania National Business Council (TNBC)	26313275
Tanzania Nurses and Midwifery Council (TNMC)	26313276
Arusha Water Supply Authority (Auwsa)	26313277
Dar es Salaam Water Supply Authority (Dawasa)	26313278
Dodoma Water Supply Authority (Duwasa)	26313279
Iringa Water Supply Authority (Iruwasa)	26313280
Kilimanjaro Water Supply Authority (Mowasa)	26313281
Kahama Water Supply Authority (Kuwasa(KH))	26313282
Kigoma Water Supply Authority (Kuwasa(KG))	26313283
Bukoba Water Supply Authority (Buwasa)	26313284
Lindi Water Supply Authority (Luwasa)	26313285
Manyara Water Supply Authority (Bawasa)	26313286
Mara Water Supply Authority (Muwasa)	26313287
Mbeya Water Supply Authority (Mbeya Uwss)	26313288
Morogoro Water Supply Authority (Moruwasa)	26313289
Mtwara Water Supply Authority (Mtuwasa)	26313290
Mwanza Water Supply Authority (Mwauwasa)	26313291
Rukwa Water Supply Authority (Suwasa)	26313292
Ruvuma Water Supply Authority (Sowasa)	26313293
Simiyu Water Supply Authority (Siwasa)	26313294
Shinyanga Water Supply Authority (Shuwasa)	26313295
Tanga Water Supply Authority (Tauwasa)	26313296

Tabora Water Supply Authority (Tuwasa)	26313297
Geita Water Supply Authority (Geiwasa)	26313298
Singida Water Supply Authority (Baruasa)	26313299
Mpanda Water Supply Authority (Mpawasa)	26313300
Njombe Water Supply Authority (Njowasa)	26313301
Makonde Water Authority	26313302
Chalinze water supply and sanitation authority	26313303
Waging'ombe Water Supply Authority	26313304
Mugango Kiabakari	26313305
Handeni Trunk Main (HTM) Water Authority	26313306
Kahama Shinyanga Water Supply and Sewerage Authority (KASHWASA)	26313307
Masasi Nachingwea Water Supply Authority (Manawasa)	26313308
Maswa Water Supply Authority	26313309
Lake Victoria Environment Management Project (LVEMP)	26313310
Pangani	26313311
Wami Ruvu	26313312
Ziwa Tanganyika	26313313
Mto Ruvuma	26313314
Rufiji	26313315
Lake Nyasa	26313316
Lake Rukwa	26313317
Lake Victoria	26313318
Mto Songwe	26313319
Central Stores Maji (CSO)	26313320
Babati Water Supply and Sanitation Authority	26313321
Bariadi Water Supply and Sanitation Authority	26313322
Moshi Water Supply and Sanitation Authority	26313323
Musoma Water Supply and Sewerage Authority	26313324
Songea Water Supply and Sewerage Authority	26313325
Tanzanian Embassy in Addis Ababa, Ethiopia	26313326
Tanzanian Embassy in Berlin, Germany	26313327
Tanzanian Embassy in Cairo, Egypt	26313328
Tanzanian Embassy in Kinshasa, Congo-Democratic Republic of	26313329
High Commission of Tanzania - Abuja	26313330
High Commission of Tanzania - London	26313331
High Commission of Tanzania - Lusaka	26313332
Tanzanian Embassy in Maputo, Mozambique	26313333
Tanzanian Embassy in Moscow, Russia	26313334

High Commission of Tanzania - New Delhi	26313335
Permanent Mission to the UN - New York	26313336
High Commission of Tanzania - Ottawa	26313337
Tanzanian Embassy in Paris, France	26313338
Tanzanian Embassy in Beijing, China	26313339
Tanzanian Embassy in Rome, Italy	26313340
Tanzanian Embassy in Stockholm, Sweden	26313341
Tanzanian Embassy in Tokyo, Japan	26313342
Tanzanian Embassy in Washington, D.C., United States	26313343
Tanzanian Embassy in Brussels, Belgium	26313344
Permanent Mission to the UN - Geneva	26313345
Tanzanian Embassy in Kampala, Uganda	26313346
High Commission of Tanzania - Harare	26313347
Tanzanian Embassy in Nairobi, Kenya	26313348
Tanzanian Embassy in Riyadh, Saudi Arabia	26313349
Tanzanian Embassy in Pretoria, South Africa	26313350
Tanzanian Embassy in Kigali, Rwanda	26313351
Tanzanian Embassy in Abu Dhabi	26313352
Tanzanian Embassy in Bujumbura	26313353
Tanzanian Embassy in The Hague	26313354
Tanzanian Embassy in Lilongwe	26313355
High Commission of Tanzania - Kuala Lumpur	26313356
Tanzanian Embassy in Brasilia	26313357
Tanzanian Embassy in The Hague, Netherlands	26313358
Tanzanian Embassy in Moroni, Comoro	26313359

314 Grants to Other General Government Units current Local Government - in kind

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient paid in kind such as Municipal councils, Education Transfers, Agriculture Transfers, etc.

Item Description	GFS Code
Arusha City Council	26314101
Arusha District Council	26314102
Karatu District Council	26314103
Longido District Council	26314104
Meru District Council	26314105
Monduli District Council	26314106
Ngorongoro District Council	26314107
Ilala Municipal Council	26314108
Kinondoni Municipal Council	26314109

Temeke Municipal Council	26314110
Dar es Salaam City Council	26314111
Bahi District Council	26314112
Chamwino District Council	26314113
Chemba District Council	26314114
Dodoma District Council	26314115
Dodoma Municipal Council	26314116
Kondoa District Council	26314117
Kondoa Municipal Council	26314118
Kongwa District Council	26314119
Mpwapwa District Council	26314120
Bukombe District Council	26314121
Chato District Council	26314122
Geita District Council	26314123
Geita Town Council	26314124
Mbongwe District Council	26314125
Nyang'hwale District Council	26314126
Iringa District Council	26314127
Iringa Municipal Council	26314128
Kilolo District Council	26314129
Mafinga Town Council	26314130
Mufindi District Council	26314131
Biharamulo District Council	26314132
Bukoba District Council	26314133
Bukoba Municipal Council	26314134
Karagwe District Council	26314135
Kyerwa District Council	26314136
Misenyi District Council	26314137
Muleba District Council	26314138
Ngara District Council	26314139
Mlele District Council	26314140
Mpanda District Council	26314141
Mpanda Town Council	26314142
Nsimbo District Council	26314143
Buhigwe District Council	26314144
Kakonko District Council	26314145
Kasulu District Council	26314146
Kasulu Town Council	26314147

(Classification of transactions in assets and liabilities)

Kibondo District Council	26314148
Kigoma District Council	26314149
Kigoma-Ujiji Municipal Council	26314150
Uvinza District Council	26314151
Hai District Council	26314152
Moshi District Council	26314153
Moshi Municipal Council	26314154
Mwanga District Council	26314155
Rombo District Council	26314156
Same District Council	26314157
Siha District Council	26314158
Kilwa District Council	26314159
Lindi District Council	26314160
Lindi Municipal Council	26314161
Liwale District Council	26314162
Nachingwea District Council	26314163
Ruangwa District Council	26314164
Babati Town Council	26314165
Babati District Council	26314166
Hanang District Council	26314167
Kiteto District Council	26314168
Mbulu District Council	26314169
Simanjiro District Council	26314170
Bunda District Council	26314171
Bunda Town Council	26314172
Butiama District Council	26314173
Musoma District Council	26314174
Musoma Municipal Council	26314175
Rorya District Council	26314176
Serengeti District Council	26314177
Tarime District Council	26314178
Tarime Town Council	26314179
Busokelo District Council	26314180
Chunya District Council	26314181
Ileje District Council	26314182
Kyela District Council	26314183
Mbarali District Council	26314184
Mbeya City Council	26314185

Mbeya District Council	26314186
Mbozi District Council	26314187
Momba District Council	26314188
Rungwe District Council	26314189
Tunduma Town Council	26314190
Gairo District Council	26314191
Kilombero District Council	26314192
Kilombero Town Council	26314193
Malinyi District Council	26314194
Kilosa District Council	26314195
Morogoro District Council	26314196
Morogoro Municipal Council	26314197
Mvomero District Council	26314198
Ulanga District Council	26314199
Masasi District Council	26314200
Masasi Town Council	26314201
Mtwara District Council	26314202
Mtwara Municipal Council	26314203
Nanyumbu District Council	26314204
Newala District Council	26314205
Newala Town Council	26314206
Nanyamba District Council	26314207
Tandahimba District Council	26314208
Ilemela Municipal Council	26314209
Kwimba District Council	26314210
Magu District Council	26314211
Misungwi District Council	26314212
Nyamagana Municipal Council	26314213
Buchosa District Council	26314214
Sengerema District Council	26314215
Ukerewe District Council	26314216
Ludewa District Council	26314217
Makambako Town Council	26314218
Makete District Council	26314219
Njombe District Council	26314220
Njombe Town Council	26314221
Wanging'ombe District Council	26314222
Bagamoyo District Council	26314223

(Classification of transactions in assets and liabilities)

Chalinze District Council	26314224
Kibaha District Council	26314225
Kibaha Town Council	26314226
Kisarawe District Council	26314227
Mafia District Council	26314228
Mkuranga District Council	26314229
Rufiji District Council	26314230
Kalambo District Council	26314231
Nkasi District Council	26314232
Sumbawanga District Council	26314233
Sumbawanga Municipal Council	26314234
Mbinga District Council	26314235
Mbinga Town Council	26314236
Madaba District Council	26314237
Songea District Council	26314238
Songea Municipal Council	26314239
Tunduru District Council	26314240
Namtumbo District Council	26314241
Nyasa District Council	26314242
Kahama Town Council	26314243
Kishapu District Council	26314244
Msalala District Council	26314245
Shinyanga District Council	26314246
Shinyanga Municipal Council	26314247
Ushetu District Council	26314248
Bariadi District Council	26314249
Bariadi Town Council	26314250
Busega District Council	26314251
Itilima District Council	26314252
Maswa District Council	26314253
Meatu District Council	26314254
Ikungi District Council	26314255
Iramba District Council	26314256
Itigi District Council	26314257
Manyoni District Council	26314258
Mkalama District Council	26314259
Singida District Council	26314260
Singida Municipal Council	26314261

Igunga District Council	26314262
Kaliua District Council	26314263
Nzega District Council	26314264
Nzega Town Council	26314265
Sikonge District Council	26314266
Tabora Municipal Council	26314267
Urambo District Council	26314268
Uyui District Council	26314269
Bumbuli District Council	26314270
Handeni District Council	26314271
Handeni Town Council	26314272
Kilindi District Council	26314273
Korogwe Town Council	26314274
Korogwe District Council	26314275
Lushoto District Council	26314276
Muheza District Council	26314277
Mkinga District Council	26314278
Pangani District Council	26314279
Tanga City Council	26314280

321 Grants to Other General Government Units capital extra-budgetary accounts and funds -Cash

This item shall be used to charge contributions (other than loans) made by a government unit to extra-budgetary for purposes of capital expenses and not linked to or conditional to the acquisition of assets by the recipient paid in cash such as Academic Institutions, Research Institutes, Hospitals, etc

Item Description	GFS Code
Appropriate Technology Transfer Institute (ATTI) - Mbeya	26321101
Ardhi University	26321102
Arusha Technical College (ATC)	26321103
College of African Wildlife Management (Mweka)	26321104
College of Business Education (CBE)	26321105
Dar es Salaam Institute of Technology(DIT)	26321106
Dar es Salaam University College of Education (DUCE)	26321107
Dar-es-Salaam Maritime Institute (DMI)	26321108
East Africa Statistical Training Centre(EASTC)	26321109
Institute of Accountancy Arusha (IAA)	26321110
Institute of Finance Management (IFM)	26321111
Institute of Judicial Administration (IJA) LUSHOTO	26321112
Institute of Rural Development Planning (IRDP)	26321113
Institute of Social Works (USTAWI)	26321114
Kilimanjaro Christian Medical University College (KCMC)	26321115

Kivukoni College (Mwalimu Nyerere Memorial Academy)	26321116
Livestock Training Agency (LITA)	26321117
Local Government Training Institute (Hombolo)	26321118
Mbeya University of Science & Technology (MIST)	26321119
Mineral Resources Institute (MRI)	26321120
Mkwawa University College of Education (MUCE)	26321121
Morogoro Works Trainnig Institute (MWTI)	26321122
Moshi University College of Cooperative and Business Studies (MUCCOBS)	26321123
Muhimbili University Of Health and Allied Sciences. (MUHAS)	26321124
Mzumbe University	26321125
National College of Tourism (NCT)	26321126
National Institute of Transport (NIT)	26321127
Nelson Mandela African Institute of Science & Technology	26321128
Open University of Tanzania(OUT)	26321129
Sokoine University of Agriculture (SUA)	26321130
Taasisi ya Sanaa na Utamaduni Bagamoyo (TASUBA)	26321131
Tanzania Forest Research Institute (TAFORI)	26321132
Tanzania Institute of Accountancy (TIA)	26321133
Tanzania Public Service College (TPCS)	26321134
Tanzania Wildlife Research Institute (TAWIRI)	26321135
Tengeru Community Development Training(TCDTI)	26321136
University of Dar es Salaam (UDSM)	26321137
University of Dodoma (UDOM)	26321138
Vocational Education Training Authority(VETA)	26321139
Forest Industries Training Institute (FITI)	26321140
Fotest Training Institute (FTI - Olmotonyi)	26321141
Beekeeping Training Institute (BTI)	26321142
Tanzania Livestock Training Institute (TALIRI)	26321143
Pansiansi Wildlife Training Institute	26321144
Capital Development Authority(CDA)	26321145
Capital Markets and Securities Authority (CMSA)	26321146
Energy and Water Regulatory Authority(EWURA)	26321147
Export Processing Zone Authority (EPZA)	26321148
National Identity Authority (NIDA)	26321149
Ngorongoro Conservation Area Authority (NCAA)	26321150
Occupational Safety Health Authority (OSHA)	26321151
Public Procurement Appeals Authority (PPAA)	26321152
Public Procurement Regulatory Authority(PPRA)	26321153

Rufiji Basin Development Authority (RUBADA)	26321154
Social Security Regulatory Authority(SSRA)	26321155
Surface and Marine Transport Authority (SUMATRA)	26321156
Tanzania Airports Authority (TAA)	26321157
Tanzania Civil Aviation Authority (TCAA)	26321158
Tanzania Communication Regulatory Authority (TCRA)	26321159
Tanzania Education Authority (TEA)	26321160
Tanzania Fertilizer Regulatory Authority (TFRA)	26321161
Tanzania Food and Drugs Authority (TFDA)	26321162
Tanzania Insurance Regulatory Authority (TIRA)	26321163
Tanzania Revenue Authority (TRA)	26321164
Tanzania Trade Development Authority (TANTRADE)	26321165
Agency for Development Education Management (ADEM)	26321166
Agriculture Seed Agency(ASA)	26321167
Business Registrations and Licensing Agency (BRELA)	26321168
Dar es salaam Rapid Transport Agency (DART)	26321169
e-Government Agency	26321170
Fisheries Education Training Agency (FETA)	26321171
Government Chemist Laboratory Agency (GCLA)	26321172
Government Procurement Services Agency (GPSA)	26321173
National Food Reserve Agency (NFRA)	26321174
National Housing Building Resesrch Agency (NHBRA)	26321175
Registration Insolvency Trusteeship Agency (RITA)	26321176
Rural Energy Agency (REA)	26321177
Tanzania Buiding Agency (TBA)	26321178
Tanzania Electrical, Mechanical & Electronics Services Agency (TEMESA)	26321179
Tanzania Employment Services Agency (TaESA)	26321180
Tanzania Forest Services Agency (TFSA)	26321181
Tanzania Global Learning Agency (TaGLA)	26321182
Tanzania Government Flight Agency (TGFA)	26321183
Tanzania Meteorological Agency (TMA)	26321184
Tanzania Mineral Audit Agency (TMAA)	26321185
Tanzania National Road Agency (TANROADS)	26321186
Tanzania Tea SmallHolders Development Agency (TTSDA)	26321187
Tanzania Tree Seed Agency (TTSA)	26321188
Tanzania Veterinary Laboratory Agency (TVLA)	26321189
Weights and Measures Agency (WMA)	26321190
Drilling and Dam Construction Agency (DDCA)	26321191

Architects and Quantity Surveyors Registration Board (AQRB)	26321192
Contractors Registration Board (CRB)	26321193
Engineers Registration Board (ERB)	26321194
Law School of Tanzania(LST)	26321195
National Board of Accountants and Auditors (NBAA)	26321196
Procurement and Supplies Professionals and Technicians Board (PSPTB)	26321197
Cereals and Other Produce Board (COPB)	26321198
Sugar Board of Tanzania (SBT)	26321199
Tanzania Cashewnut Board (TCashewB)	26321200
Tanzania Coffee Board (TCoffeeB)	26321201
Tanzania Cotton Board (TCottonB)	26321202
Tanzania Dairy Board (TDB)	26321203
Tanzania Meat Board (TMB)	26321204
Tanzania Pyrethrum Board (TPB)	26321205
Tanzania Sisal Board (TSB)	26321206
Tanzania Tea Board(TTeaB)	26321207
Tanzania Tobacco Board(TTobaccoB)	26321208
Internal Drainage Basin Water Board (IDBWB)	26321209
Fair Competition Commission (FCC)	26321210
National Land use Planning Commission (NLPC)	26321211
Tanzania Atomic Energy Commission(TAEC)	26321212
Tanzania Commission for Science & Technology - COSTECH	26321213
Tanzania Commission for Universities (TCU)	26321214
UNESCO National Commission	26321215
Muhimbili National Hospital (MNH)	26321216
Muhimbili Orthopaedic Institute (MOI)	26321217
Ocean Road Cancer Institute (ORCI)	26321218
Arusha International Conference Centre (AICC)	26321219
Centre for Agricultural Mechanisation and Rural Technology (Camatec)	26321220
Centre for Foreign Relations (CFR)	26321221
Corporation Sole Works Superintendent (CSWS)	26321222
Kibaha Education Centre (KEC)	26321223
Tanzania Automobile Technology Centre (NYUMBU).	26321224
Tanzania Food and Nutrition Centre (TFNC)	26321225
Tanzania Investment Centre (TIC)	26321226
National Bureau of Statistics (NBS)	26321227
Tanzania Bureau of Standards(TBS)	26321228
Agriculture Input Trust Fund (AGITF)	26321229

Deposit Insurance Fund (DIB)	26321230
Road Fund Board (RFB)	26321231
Tanzania Culture Trust Fund	26321232
Universal Communication Services Access Fund (UCSAF)	26321233
African Peer Review Mechanism	26321234
Copyright Society of Tanzania (COSOTA)	26321235
FAIR Competition Tribunal (FCT)	26321236
Geological Survey of Tanzania (GST)	26321237
Marine Parks and Reserves Unit (MPRU)	26321238
Medical Stores Department (MSD)	26321239
National Museum of Tanzania (NMT)	26321240
Tanzania Library Service (TSL)	26321241
Tanzania National Parks (TANAPA)	26321242
Tax Revenue Appeal Tribunal (TRAT)	26321243
Unit Trust of Tanzania AMIS (UTT-AMIS)	26321244
Unit Trust of Tanzania Project (UTT-Project)	26321245
Gaming Board of Tanzania (GBT)	26321246
Higher Education Student's Loan Board (HESLB)	26321247
Local Government Loans Board (LGLB)	26321248
Tanzania Revenue Appeals Board (TRAB)	26321249
Tanzania Tourist Board (TTB)	26321250
Tanzania Warehouse Licencing Board (WLB)	26321251
Town Planners Registration Board	26321252
Institute of Adult Education (National Correspondent Institute)	26321253
National Institute for Medical Research (NIMR)	26321254
National Institute for Productivity (NIP)	26321255
National Sugar Institute (NSI)	26321256
Tanzania Coffee Research Institute (TACRI)	26321257
Tanzania Fishing Research Institute (TAFIRI)	26321258
Tanzania Institute of Education (TIE)	26321259
Tanzania Institute of Research and Development Organisation (TIRDO)	26321260
Tanzania Official Seed Certification Institute (TOSCI)	26321261
Tea Research Institute of Tanzania (TRIT)	26321262
Tobacco Research Institute of Tanzania (TORITA)	26321263
Tropical Pesticides Research Institute (TPRI)	26321264
Water Development Management Institute (WDMI)	26321265
Baraza la Kiswahili Tanzania (BAKITA)	26321266
National Arts Council (NAC)	26321267

National Construction Council (NCC)	26321268
National Council for Technical Education(NACTE)	26321269
National Economic Empowerment Council (NEEC)	26321270
National Environment Management Council (NEMC)	26321271
National Examination Council of Tanzania (NECTA)	26321272
National Sports Council (NSC)	26321273
Pharmacy Council of Tanzania (PCTz)	26321274
Tanzania National Business Council (TNBC)	26321275
Tanzania Nurses and Midwifery Council (TNMC)	26321276
Arusha Water Supply Authority (Auwsa)	26321277
Dar es Salaam Water Supply Authority (Dawasa)	26321278
Dodoma Water Supply Authority (Duwasa)	26321279
Iringa Water Supply Authority (Iruwasa)	26321280
Kilimanjaro Water Supply Authority (Mowasa)	26321281
Kahama Water Supply Authority (Kuwasa(KH))	26321282
Kigoma Water Supply Authority (Kuwasa(KG))	26321283
Bukoba Water Supply Authority (Buwasa)	26321284
Lindi Water Supply Authority (Luwasa)	26321285
Manyara Water Supply Authority (Bawasa)	26321286
Mara Water Supply Authority (Muwasa)	26321287
Mbeya Water Supply Authority (Mbeya Uwss)	26321288
Morogoro Water Supply Authority (Moruwasa)	26321289
Mtwara Water Supply Authority (Mtuwasa)	26321290
Mwanza Water Supply Authority (Mwauwasa)	26321291
Rukwa Water Supply Authority (Suwasa)	26321292
Ruvuma Water Supply Authority (Sowasa)	26321293
Simiyu Water Supply Authority (Siwasa)	26321294
Shinyanga Water Supply Authority (Shuwasa)	26321295
Tanga Water Supply Authority (Tauwasa)	26321296
Tabora Water Supply Authority (Tuwasa)	26321297
Geita Water Supply Authority (Geiwasa)	26321298
Singida Water Supply Authority (Baruasa)	26321299
Mpanda Water Supply Authority (Mpawasa)	26321300
Njombe Water Supply Authority (Njowasa)	26321301
Makonde Water Authority	26321302
Chalinze water supply and sanitation authority	26321303
Waging'ombe Water Supply Authority	26321304
Mugango Kiabakari	26321305

Handeni Trunk Main (HTM) Water Authority	26321306
Kahama Shinyanga Water Supply and Sewerage Authority (KASHWASA)	26321307
Masasi Nachingwea Water Supply Authority (Manawasa)	26321308
Maswa Water Supply Authority	26321309
Lake Victoria Environment Management Project (LVEMP)	26321310
Pangani	26321311
Wami Ruvu	26321312
Ziwa Tanganyika	26321313
Mto Ruvuma	26321314
Rufiji	26321315
Lake Nyasa	26321316
Lake Rukwa	26321317
Lake Victoria	26321318
Mto Songwe	26321319
Central Stores Maji (CSO)	26321320
Babati Water Supply and Sanitation Authority	26321321
Bariadi Water Supply and Sanitation Authority	26321322
Moshi Water Supply and Sanitation Authority	26321323
Musoma Water Supply and Sewerage Authority	26321324
Songea Water Supply and Sewerage Authority	26321325
Tanzanian Embassy in Addis Ababa, Ethiopia	26321326
Tanzanian Embassy in Berlin, Germany	26321327
Tanzanian Embassy in Cairo, Egypt	26321328
Tanzanian Embassy in Kinshasa, Congo-Democratic Republic of	26321329
High Commission of Tanzania - Abuja	26321330
High Commission of Tanzania - London	26321331
High Commission of Tanzania - Lusaka	26321332
Tanzanian Embassy in Maputo, Mozambique	26321333
Tanzanian Embassy in Moscow, Russia	26321334
High Commission of Tanzania - New Delhi	26321335
Permanent Mission to the UN - New York	26321336
High Commission of Tanzania - Ottawa	26321337
Tanzanian Embassy in Paris, France	26321338
Tanzanian Embassy in Beijing, China	26321339
Tanzanian Embassy in Rome, Italy	26321340
Tanzanian Embassy in Stockholm, Sweden	26321341
Tanzanian Embassy in Tokyo, Japan	26321342
Tanzanian Embassy in Washington, D.C., United States	26321343

Tanzanian Embassy in Brussels, Belgium	26321344
Permanent Mission to the UN - Geneva	26321345
Tanzanian Embassy in Kampala, Uganda	26321346
High Commission of Tanzania - Harare	26321347
Tanzanian Embassy in Nairobi, Kenya	26321348
Tanzanian Embassy in Riyadh, Saudi Arabia	26321349
Tanzanian Embassy in Pretoria, South Africa	26321350
Tanzanian Embassy in Kigali, Rwanda	26321351
Tanzanian Embassy in Abu Dhabi	26321352
Tanzanian Embassy in Bujumbura	26321353
Tanzanian Embassy in The Hague	26321354
Tanzanian Embassy in Lilongwe	26321355
High Commission of Tanzania - Kuala Lumpur	26321356
Tanzanian Embassy in Brasilia	26321357
Tanzanian Embassy in The Hague, Netherlands	26321358
Tanzanian Embassy in Moroni, Comoro	26321359

322 Grants to Other General Government Units capital Local Government - cash

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of capital expenses and not linked to or conditional to the acquisition of assets by the recipient paid in cash such as Municipal councils, Education Transfers, Agriculture Transfers, etc.

Item Description	GFS Code
Arusha City Council	26322101
Arusha District Council	26322102
Karatu District Council	26322103
Longido District Council	26322104
Meru District Council	26322105
Monduli District Council	26322106
Ngorongoro District Council	26322107
Ilala Municipal Council	26322108
Kinondoni Municipal Council	26322109
Temeke Municipal Council	26322110
Dar es Salaam City Council	26322111
Bahi District Council	26322112
Chamwino District Council	26322113
Chemba District Council	26322114
Dodoma District Council	26322115
Dodoma Municipal Council	26322116
Kondoa District Council	26322117
Kondoa Municipal Council	26322118

Kongwa District Council	26322119
Mpwapwa District Council	26322120
Bukombe District Council	26322121
Chato District Council	26322122
Geita District Council	26322123
Geita Town Council	26322124
Mbongwe District Council	26322125
Nyang'hwale District Council	26322126
Iringa District Council	26322127
Iringa Municipal Council	26322128
Kilolo District Council	26322129
Mafinga Town Council	26322130
Mufindi District Council	26322131
Biharamulo District Council	26322132
Bukoba District Council	26322133
Bukoba Municipal Council	26322134
Karagwe District Council	26322135
Kyerwa District Council	26322136
Misenyi District Council	26322137
Muleba District Council	26322138
Ngara District Council	26322139
Mlele District Council	26322140
Mpanda District Council	26322141
Mpanda Town Council	26322142
Nsimbo District Council	26322143
Buhigwe District Council	26322144
Kakonko District Council	26322145
Kasulu District Council	26322146
Kasulu Town Council	26322147
Kibondo District Council	26322148
Kigoma District Council	26322149
Kigoma-Ujiji Municipal Council	26322150
Uvinza District Council	26322151
Hai District Council	26322152
Moshi District Council	26322153
Moshi Municipal Council	26322154
Mwanga District Council	26322155
Rombo District Council	26322156

Same District Council	26322157
Siha District Council	26322158
Kilwa District Council	26322159
Lindi District Council	26322160
Lindi Municipal Council	26322161
Liwale District Council	26322162
Nachingwea District Council	26322163
Ruangwa District Council	26322164
Babati Town Council	26322165
Babati District Council	26322166
Hanang District Council	26322167
Kiteto District Council	26322168
Mbulu District Council	26322169
Simanjiro District Council	26322170
Bunda District Council	26322171
Bunda Town Council	26322172
Butiama District Council	26322173
Musoma District Council	26322174
Musoma Municipal Council	26322175
Rorya District Council	26322176
Serengeti District Council	26322177
Tarime District Council	26322178
Tarime Town Council	26322179
Busokelo District Council	26322180
Chunya District Council	26322181
Ileje District Council	26322182
Kyela District Council	26322183
Mbarali District Council	26322184
Mbeya City Council	26322185
Mbeya District Council	26322186
Mbozi District Council	26322187
Momba District Council	26322188
Rungwe District Council	26322189
Tunduma Town Council	26322190
Gairo District Council	26322191
Kilombero District Council	26322192
Kilombero Town Council	26322193
Malinyi District Council	26322194

Kilosa District Council	26322195
Morogoro District Council	26322196
Morogoro Municipal Council	26322197
Mvomero District Council	26322198
Ulanga District Council	26322199
Masasi District Council	26322200
Masasi Town Council	26322201
Mtwara District Council	26322202
Mtwara Municipal Council	26322203
Nanyumbu District Council	26322204
Newala District Council	26322205
Newala Town Council	26322206
Nanyamba District Council	26322207
Tandahimba District Council	26322208
Ilemela Municipal Council	26322209
Kwimba District Council	26322210
Magu District Council	26322211
Misungwi District Council	26322212
Nyamagana Municipal Council	26322213
Buchosa District Council	26322214
Sengerema District Council	26322215
Ukerewe District Council	26322216
Ludewa District Council	26322217
Makambako Town Council	26322218
Makete District Council	26322219
Njombe District Council	26322220
Njombe Town Council	26322221
Wanging'ombe District Council	26322222
Bagamoyo District Council	26322223
Chalinze District Council	26322224
Kibaha District Council	26322225
Kibaha Town Council	26322226
Kisarawe District Council	26322227
Mafia District Council	26322228
Mkuranga District Council	26322229
Rufiji District Council	26322230
Kalambo District Council	26322231
Nkasi District Council	26322232

Sumbawanga District Council	26322233
Sumbawanga Municipal Council	26322234
Mbinga District Council	26322235
Mbinga Town Council	26322236
Madaba District Council	26322237
Songea District Council	26322238
Songea Municipal Council	26322239
Tunduru District Council	26322240
Namtumbo District Council	26322241
Nyasa District Council	26322242
Kahama Town Council	26322243
Kishapu District Council	26322244
Msalala District Council	26322245
Shinyanga District Council	26322246
Shinyanga Municipal Council	26322247
Ushetu District Council	26322248
Bariadi District Council	26322249
Bariadi Town Council	26322250
Busega District Council	26322251
Itilima District Council	26322252
Maswa District Council	26322253
Meatu District Council	26322254
Ikungi District Council	26322255
Iramba District Council	26322256
Itigi District Council	26322257
Manyoni District Council	26322258
Mkalama District Council	26322259
Singida District Council	26322260
Singida Municipal Council	26322261
Igunga District Council	26322262
Kaliua District Council	26322263
Nzega District Council	26322264
Nzega Town Council	26322265
Sikonge District Council	26322266
Tabora Municipal Council	26322267
Urambo District Council	26322268
Uyui District Council	26322269
Bumbuli District Council	26322270

Handeni District Council	26322271
Handeni Town Council	26322272
Kilindi District Council	26322273
Korogwe Town Council	26322274
Korogwe District Council	26322275
Lushoto District Council	26322276
Muheza District Council	26322277
Mkinga District Council	26322278
Pangani District Council	26322279
Tanga City Council	26322280

323 Grants to Other General Government Units capital extra-budgetary accounts and funds -in kind

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of capital expenses and not linked to or conditional to the acquisition of assets by the recipient paid in kind such as Academic Institutions, Research Institutes, Hospitals, etc

Item Description	GFS Code
Appropriate Technology Transfer Institute (ATTI) - Mbeya	26323101
Ardhi University	26323102
Arusha Technical College (ATC)	26323103
College of African Wildlife Management (Mweka)	26323104
College of Business Education (CBE)	26323105
Dar es Salaam Institute of Technology(DIT)	26323106
Dar es Salaam University College of Education (DUCE)	26323107
Dar-es-Salaam Maritime Institute (DMI)	26323108
East Africa Statistical Training Centre(EASTC)	26323109
Institute of Accountancy Arusha (IAA)	26323110
Institute of Finance Management (IFM)	26323111
Institute of Judicial Administration (IJA) LUSHOTO	26323112
Institute of Rural Development Planning (IRDP)	26323113
Institute of Social Works (USTAWI)	26323114
Kilimanjaro Christian Medical University College (KCMC)	26323115
Kivukoni College (Mwalimu Nyerere Memorial Academy)	26323116
Livestock Training Agency (LITA)	26323117
Local Government Training Institute (Hombolo)	26323118
Mbeya University of Science & Technology (MIST)	26323119
Mineral Resources Institute (MRI)	26323120
Mkwawa University College of Education (MUCE)	26323121
Morogoro Works Trainnig Institute (MWTI)	26323122
Moshi University College of Cooperative and Business Studies (MUCCOBS)	26323123
Muhimbili University Of Health and Allied Sciences. (MUHAS)	26323124

Mzumbe University	26323125
National College of Tourism (NCT)	26323126
National Institute of Transport (NIT)	26323127
Nelson Mandela African Institute of Science & Technology	26323128
Open University of Tanzania(OUT)	26323129
Sokoine University of Agriculture (SUA)	26323130
Taasisi ya Sanaa na Utamaduni Bagamoyo (TASUBA)	26323131
Tanzania Forest Research Institute (TAFORI)	26323132
Tanzania Institute of Accountancy (TIA)	26323133
Tanzania Public Service College (TPCS)	26323134
Tanzania Wildlife Research Institute (TAWIRI)	26323135
Tengeru Community Development Training(TCDTI)	26323136
University of Dar es Salaam (UDSM)	26323137
University of Dodoma (UDOM)	26323138
Vocational Education Training Authority(VETA)	26323139
Forest Industries Training Institute (FITI)	26323140
Fotest Training Institute (FTI - Olmotonyi)	26323141
Beekeeping Training Institute (BTI)	26323142
Tanzania Livestock Training Institute (TALIRI)	26323143
Pansiansi Wildlife Training Institute	26323144
Capital Development Authority(CDA)	26323145
Capital Markets and Securities Authority (CMSA)	26323146
Energy and Water Regulatory Authority(EWURA)	26323147
Export Processing Zone Authority (EPZA)	26323148
National Identity Authority (NIDA)	26323149
Ngorongoro Conservation Area Authority (NCAA)	26323150
Occupational Safety Health Authority (OSHA)	26323151
Public Procurement Appeals Authority (PPAA)	26323152
Public Procurement Regulatory Authority(PPRA)	26323153
Rufiji Basin Development Authority (RUBADA)	26323154
Social Security Regulatory Authority(SSRA)	26323155
Surface and Marine Transport Authority (SUMATRA)	26323156
Tanzania Airports Authority (TAA)	26323157
Tanzania Civil Aviation Authority (TCAA)	26323158
Tanzania Communication Regulatory Authority (TCRA)	26323159
Tanzania Education Authority (TEA)	26323160
Tanzania Fertilizer Regulatory Authority (TFRA)	26323161
Tanzania Food and Drugs Authority (TFDA)	26323162

Tanzania Insurance Regulatory Authority (TIRA)	26323163
Tanzania Revenue Authority (TRA)	26323164
Tanzania Trade Development Authority (TANTRADE)	26323165
Agency for Development Education Management (ADEM)	26323166
Agriculture Seed Agency(ASA)	26323167
Business Registrations and Licensing Agency (BRELA)	26323168
Dar es salaam Rapid Transport Agency (DART)	26323169
e-Government Agency	26323170
Fisheries Education Training Agency (FETA)	26323171
Government Chemist Laboratory Agency (GCLA)	26323172
Government Procurement Services Agency (GPSA)	26323173
National Food Reserve Agency (NFRA)	26323174
National Housing Building Resesrch Agency (NHBRA)	26323175
Registration Insolvency Trusteeship Agency (RITA)	26323176
Rural Energy Agency (REA)	26323177
Tanzania Buiding Agency (TBA)	26323178
Tanzania Electrical, Mechanical & Electronics Services Agency (TEMESA)	26323179
Tanzania Employment Services Agency (TaESA)	26323180
Tanzania Forest Services Agency (TFSA)	26323181
Tanzania Global Learning Agency (TaGLA)	26323182
Tanzania Government Flight Agency (TGFA)	26323183
Tanzania Meteorological Agency (TMA)	26323184
Tanzania Mineral Audit Agency (TMAA)	26323185
Tanzania National Road Agency (TANROADS)	26323186
Tanzania Tea SmallHolders Development Agency (TTSDA)	26323187
Tanzania Tree Seed Agency (TTSA)	26323188
Tanzania Veterinary Laboratory Agency (TVLA)	26323189
Weights and Measures Agency (WMA)	26323190
Drilling and Dam Construction Agency (DDCA)	26323191
Architects and Quantity Surveyors Registration Board (AQRB)	26323192
Contractors Registration Board (CRB)	26323193
Engineers Registration Board (ERB)	26323194
Law School of Tanzania(LST)	26323195
National Board of Accountants and Auditors (NBAA)	26323196
Procurement and Supplies Professionals and Technicians Board (PSPTB)	26323197
Cereals and Other Produce Board (COPB)	26323198
Sugar Board of Tanzania (SBT)	26323199
Tanzania Cashewnut Board (TCashewB)	26323200

Tanzania Coffee Board (TCoffeeB)	26323201
Tanzania Cotton Board (TCottonB)	26323202
Tanzania Dairy Board (TDB)	26323203
Tanzania Meat Board (TMB)	26323204
Tanzania Pyrethrum Board (TPB)	26323205
Tanzania Sisal Board (TSB)	26323206
Tanzania Tea Board(TTeaB)	26323207
Tanzania Tobacco Board(TTobaccoB)	26323208
Internal Drainage Basin Water Board (IDBWB)	26323209
Fair Competition Commission (FCC)	26323210
National Land use Planning Commission (NLPC)	26323211
Tanzania Atomic Energy Commission(TAEC)	26323212
Tanzania Commission for Science & Technology - COSTECH	26323213
Tanzania Commission for Universities (TCU)	26323214
UNESCO National Commission	26323215
Muhimbili National Hospital (MNH)	26323216
Muhimbili Orthopaedic Institute (MOI)	26323217
Ocean Road Cancer Institute (ORCI)	26323218
Arusha International Conference Centre (AICC)	26323219
Centre for Agricultural Mechanisation and Rural Technology (Camatec)	26323220
Centre for Foreign Relations (CFR)	26323221
Corporation Sole Works Superintendent (CSWS)	26323222
Kibaha Education Centre (KEC)	26323223
Tanzania Automobile Technology Centre (NYUMBU).	26323224
Tanzania Food and Nutrition Centre (TFNC)	26323225
Tanzania Investment Centre (TIC)	26323226
National Bureau of Statistics (NBS)	26323227
Tanzania Bureau of Standards(TBS)	26323228
Agriculture Input Trust Fund (AGITF)	26323229
Deposit Insurance Fund (DIB)	26323230
Road Fund Board (RFB)	26323231
Tanzania Culture Trust Fund	26323232
Universal Communication Services Access Fund (UCSAF)	26323233
African Peer Review Mechanism	26323234
Copyright Society of Tanzania (COSOTA)	26323235
FAIR Competition Tribunal (FCT)	26323236
Geological Survey of Tanzania (GST)	26323237
Marine Parks and Reserves Unit (MPRU)	26323238

Medical Stores Department (MSD)	26323239
National Museum of Tanzania (NMT)	26323240
Tanzania Library Service (TSL)	26323241
Tanzania National Parks (TANAPA)	26323242
Tax Revenue Appeal Tribunal (TRAT)	26323243
Unit Trust of Tanzania AMIS (UTT-AMIS)	26323244
Unit Trust of Tanzania Project (UTT-Project)	26323245
Gaming Board of Tanzania (GBT)	26323246
Higher Education Student's Loan Board (HESLB)	26323247
Local Government Loans Board (LGLB)	26323248
Tanzania Revenue Appeals Board (TRAB)	26323249
Tanzania Tourist Board (TTB)	26323250
Tanzania Warehouse Licencing Board (WLB)	26323251
Town Planners Registration Board	26323252
Institute of Adult Education (National Correspondent Institute)	26323253
National Institute for Medical Research (NIMR)	26323254
National Institute for Productivity (NIP)	26323255
National Sugar Institute (NSI)	26323256
Tanzania Coffee Research Institute (TACRI)	26323257
Tanzania Fishing Research Institute (TAFIRI)	26323258
Tanzania Institute of Education (TIE)	26323259
Tanzania Institute of Research and Development Organisation (TIRDO)	26323260
Tanzania Official Seed Certification Institute (TOSCI)	26323261
Tea Research Institute of Tanzania (TRIT)	26323262
Tobacco Research Institute of Tanzania (TORITA)	26323263
Tropical Pesticides Research Institute (TPRI)	26323264
Water Development Management Institute (WDMI)	26323265
Baraza la Kiswahili Tanzania (BAKITA)	26323266
National Arts Council (NAC)	26323267
National Construction Council (NCC)	26323268
National Council for Technical Education (NACTE)	26323269
National Economic Empowerment Council (NEEC)	26323270
National Environment Management Council (NEMC)	26323271
National Examination Council of Tanzania (NECTA)	26323272
National Sports Council (NSC)	26323273
Pharmacy Council of Tanzania (PCTz)	26323274
Tanzania National Business Council (TNBC)	26323275
Tanzania Nurses and Midwifery Council (TNMC)	26323276

Arusha Water Supply Authority (Auwsa)	26323277
Dar es Salaam Water Supply Authority (Dawasa)	26323278
Dodoma Water Supply Authority (Duwasa)	26323279
Iringa Water Supply Authority (Iruwasa)	26323280
Kilimanjaro Water Supply Authority (Mowasa)	26323281
Kahama Water Supply Authority (Kuwasa(KH))	26323282
Kigoma Water Supply Authority (Kuwasa(KG))	26323283
Bukoba Water Supply Authority (Buwasa)	26323284
Lindi Water Supply Authority (Luwasa)	26323285
Manyara Water Supply Authority (Bawasa)	26323286
Mara Water Supply Authority (Muwasa)	26323287
Mbeya Water Supply Authority (Mbeya Uwss)	26323288
Morogoro Water Supply Authority (Moruwasa)	26323289
Mtwara Water Supply Authority (Mtuwasa)	26323290
Mwanza Water Supply Authority (Mwauwasa)	26323291
Rukwa Water Supply Authority (Suwasa)	26323292
Ruvuma Water Supply Authority (Sowasa)	26323293
Simiyu Water Supply Authority (Siwasa)	26323294
Shinyanga Water Supply Authority (Shuwasa)	26323295
Tanga Water Supply Authority (Tauwasa)	26323296
Tabora Water Supply Authority (Tuwasa)	26323297
Geita Water Supply Authority (Geiwasa)	26323298
Singida Water Supply Authority (Baruasa)	26323299
Mpanda Water Supply Authority (Mpawasa)	26323300
Njombe Water Supply Authority (Njowasa)	26323301
Makonde Water Authority	26323302
Chalinze water supply and sanitation authority	26323303
Waging'ombe Water Supply Authority	26323304
Mugango Kiabakari	26323305
Handeni Trunk Main (HTM) Water Authority	26323306
Kahama Shinyanga Water Supply and Sewerage Authority (KASHWASA)	26323307
Masasi Nachingwea Water Supply Authority (Manawasa)	26323308
Maswa Water Supply Authority	26323309
Lake Victoria Environment Management Project (LVEMP)	26323310
Pangani	26323311
Wami Ruvu	26323312
Ziwa Tanganyika	26323313
Mto Ruvuma	26323314

Rufiji	26323315
Lake Nyasa	26323316
Lake Rukwa	26323317
Lake Victoria	26323318
Mto Songwe	26323319
Central Stores Maji (CSO)	26323320
Babati Water Supply and Sanitation Authority	26323321
Bariadi Water Supply and Sanitation Authority	26323322
Moshi Water Supply and Sanitation Authority	26323323
Musoma Water Supply and Sewerage Authority	26323324
Songea Water Supply and Sewerage Authority	26323325
Tanzanian Embassy in Addis Ababa, Ethiopia	26323326
Tanzanian Embassy in Berlin, Germany	26323327
Tanzanian Embassy in Cairo, Egypt	26323328
Tanzanian Embassy in Kinshasa, Congo-Democratic Republic of	26323329
High Commission of Tanzania - Abuja	26323330
High Commission of Tanzania - London	26323331
High Commission of Tanzania - Lusaka	26323332
Tanzanian Embassy in Maputo, Mozambique	26323333
Tanzanian Embassy in Moscow, Russia	26323334
High Commission of Tanzania - New Delhi	26323335
Permanent Mission to the UN - New York	26323336
High Commission of Tanzania - Ottawa	26323337
Tanzanian Embassy in Paris, France	26323338
Tanzanian Embassy in Beijing, China	26323339
Tanzanian Embassy in Rome, Italy	26323340
Tanzanian Embassy in Stockholm, Sweden	26323341
Tanzanian Embassy in Tokyo, Japan	26323342
Tanzanian Embassy in Washington, D.C., United States	26323343
Tanzanian Embassy in Brussels, Belgium	26323344
Permanent Mission to the UN - Geneva	26323345
Tanzanian Embassy in Kampala, Uganda	26323346
High Commission of Tanzania - Harare	26323347
Tanzanian Embassy in Nairobi, Kenya	26323348
Tanzanian Embassy in Riyadh, Saudi Arabia	26323349
Tanzanian Embassy in Pretoria, South Africa	26323350
Tanzanian Embassy in Kigali, Rwanda	26323351
Tanzanian Embassy in Abu Dhabi	26323352

Tanzanian Embassy in Bujumbura	26323353
Tanzanian Embassy in The Hague	26323354
Tanzanian Embassy in Lilongwe	26323355
High Commission of Tanzania - Kuala Lumpur	26323356
Tanzanian Embassy in Brasilia	26323357
Tanzanian Embassy in The Hague, Netherlands	26323358
Tanzanian Embassy in Moroni, Comoro	26323359

324 Grants to Other General Government Units capital Local Government - in kind

This item shall be used to charge contributions (other than loans) made by a government unit for purposes of capital expenses and not linked to or conditional to the acquisition of assets by the recipient paid in kind such as Municipal councils, Education Transfers, Agriculture Transfers, etc.

Item Description	GFS Code
Arusha City Council	26324101
Arusha District Council	26324102
Karatu District Council	26324103
Longido District Council	26324104
Meru District Council	26324105
Monduli District Council	26324106
Ngorongoro District Council	26324107
Ilala Municipal Council	26324108
Kinondoni Municipal Council	26324109
Temeke Municipal Council	26324110
Dar es Salaam City Council	26324111
Bahi District Council	26324112
Chamwino District Council	26324113
Chemba District Council	26324114
Dodoma District Council	26324115
Dodoma Municipal Council	26324116
Kondoa District Council	26324117
Kondoa Municipal Council	26324118
Kongwa District Council	26324119
Mpwapwa District Council	26324120
Bukombe District Council	26324121
Chato District Council	26324122
Geita District Council	26324123
Geita Town Council	26324124
Mbongwe District Council	26324125
Nyang'hwale District Council	26324126
Iringa District Council	26324127

Iringa Municipal Council	26324128
Kilolo District Council	26324129
Mafinga Town Council	26324130
Mufindi District Council	26324131
Biharamulo District Council	26324132
Bukoba District Council	26324133
Bukoba Municipal Council	26324134
Karagwe District Council	26324135
Kyerwa District Council	26324136
Misenyi District Council	26324137
Muleba District Council	26324138
Ngara District Council	26324139
Mlele District Council	26324140
Mpanda District Council	26324141
Mpanda Town Council	26324142
Nsimbo District Council	26324143
Buhigwe District Council	26324144
Kakonko District Council	26324145
Kasulu District Council	26324146
Kasulu Town Council	26324147
Kibondo District Council	26324148
Kigoma District Council	26324149
Kigoma-Ujiji Municipal Council	26324150
Uvinza District Council	26324151
Hai District Council	26324152
Moshi District Council	26324153
Moshi Municipal Council	26324154
Mwanga District Council	26324155
Rombo District Council	26324156
Same District Council	26324157
Siha District Council	26324158
Kilwa District Council	26324159
Lindi District Council	26324160
Lindi Municipal Council	26324161
Liwale District Council	26324162
Nachingwea District Council	26324163
Ruangwa District Council	26324164
Babati Town Council	26324165

Babati District Council	26324166
Hanang District Council	26324167
Kiteto District Council	26324168
Mbulu District Council	26324169
Simanjiro District Council	26324170
Bunda District Council	26324171
Bunda Town Council	26324172
Butiama District Council	26324173
Musoma District Council	26324174
Musoma Municipal Council	26324175
Rorya District Council	26324176
Serengeti District Council	26324177
Tarime District Council	26324178
Tarime Town Council	26324179
Busokelo District Council	26324180
Chunya District Council	26324181
Ileje District Council	26324182
Kyela District Council	26324183
Mbarali District Council	26324184
Mbeya City Council	26324185
Mbeya District Council	26324186
Mbozi District Council	26324187
Momba District Council	26324188
Rungwe District Council	26324189
Tunduma Town Council	26324190
Gairo District Council	26324191
Kilombero District Council	26324192
Kilombero Town Council	26324193
Malinyi District Council	26324194
Kilosa District Council	26324195
Morogoro District Council	26324196
Morogoro Municipal Council	26324197
Mvomero District Council	26324198
Ulanga District Council	26324199
Masasi District Council	26324200
Masasi Town Council	26324201
Mtwara District Council	26324202
Mtwara Municipal Council	26324203

(Classification of transactions in assets and liabilities)

Nanyumbu District Council	26324204
Newala District Council	26324205
Newala Town Council	26324206
Nanyamba District Council	26324207
Tandahimba District Council	26324208
Ilemela Municipal Council	26324209
Kwimba District Council	26324210
Magu District Council	26324211
Misungwi District Council	26324212
Nyamagana Municipal Council	26324213
Buchosa District Council	26324214
Sengerema District Council	26324215
Ukerewe District Council	26324216
Ludewa District Council	26324217
Makambako Town Council	26324218
Makete District Council	26324219
Njombe District Council	26324220
Njombe Town Council	26324221
Wanging'ombe District Council	26324222
Bagamoyo District Council	26324223
Chalinze District Council	26324224
Kibaha District Council	26324225
Kibaha Town Council	26324226
Kisarawe District Council	26324227
Mafia District Council	26324228
Mkuranga District Council	26324229
Rufiji District Council	26324230
Kalambo District Council	26324231
Nkasi District Council	26324232
Sumbawanga District Council	26324233
Sumbawanga Municipal Council	26324234
Mbinga District Council	26324235
Mbinga Town Council	26324236
Madaba District Council	26324237
Songea District Council	26324238
Songea Municipal Council	26324239
Tunduru District Council	26324240
Namtumbo District Council	26324241

Nyasa District Council	26324242
Kahama Town Council	26324243
Kishapu District Council	26324244
Msalala District Council	26324245
Shinyanga District Council	26324246
Shinyanga Municipal Council	26324247
Ushetu District Council	26324248
Bariadi District Council	26324249
Bariadi Town Council	26324250
Busega District Council	26324251
Itilima District Council	26324252
Maswa District Council	26324253
Meatu District Council	26324254
Ikungi District Council	26324255
Iramba District Council	26324256
Itigi District Council	26324257
Manyoni District Council	26324258
Mkalama District Council	26324259
Singida District Council	26324260
Singida Municipal Council	26324261
Igunga District Council	26324262
Kaliua District Council	26324263
Nzega District Council	26324264
Nzega Town Council	26324265
Sikonge District Council	26324266
Tabora Municipal Council	26324267
Urambo District Council	26324268
Uyui District Council	26324269
Bumbuli District Council	26324270
Handeni District Council	26324271
Handeni Town Council	26324272
Kilindi District Council	26324273
Korogwe Town Council	26324274
Korogwe District Council	26324275
Lushoto District Council	26324276
Muheza District Council	26324277
Mkinga District Council	26324278
Pangani District Council	26324279

7 Social Benefits

Goods, services and other benefits provide in the pursuit of the social policy objectives of a government. These benefits may include (a) the delivery of health, education, housing, transport and other social services to the community (b) payment of benefits to families, the aged, the disabled, the unemployed, veterans and others.

110 Social Security Benefits in Cash

This item code shall be used to record all transactions related to social security benefits in cash include extended sickness and invalidity benefits, maternity allowances, children's or family allowances, unemployment benefits, retirement and survivors' pensions, and death benefits.

Item Description	GFS Code
Sickness	27110101
Unemployment benefits	27110102
Retirement benefits	27110103
Survivors' pension	27110104
Death benefits	27110105
Invalidity	27110106
Maternity benefits	27110107
Child and Family Allowances	27110108
Benefits for PLHA	27110109
Funeral benefits	27110110

120 Social Security Benefits in Kind

This item code shall be used to record all transactions related to social security benefits in kind include extended sickness and invalidity benefits, maternity allowances, children's or family allowances, unemployment benefits, retirement and survivors' pensions, and death benefits. These benefits are likely to consist of medical or dental treatments, surgery, hospital accommodation, spectacles or contact lenses, pharmaceutical products, home care, and similar goods or services.

Item Description	GFS Code
Sickness	27120101
Death benefits	27120102
Invalidity	27120103
Benefits for PLHA	27120104
Funeral benefits	27120105

210 Social Assistance Benefits In-cash

This account shall be charged with payments in cash such as sick and invalidity benefits, maternity allowances, unemployment benefits, injuries compensation etc.

Item Description	GFS Code
Medical Treatment abroad	27210101
Life Saving Drugs	27210102
Food Security Distribution	27210103
Relief Assistance	27210104
Emergency Medical Treatment	27210105
Settlement of Medical Treatment Claims	27210106

Training for the Handicapped	27210107
Destitute	27210108

220 Social Assistance Benefits In-Kind

This account shall be charged with payments related to social security benefits not paid in cash but rather in kind. They include expenses such as sick and invalidity benefits, maternity allowances, unemployment benefits, injuries compensation, medical and dental benefits etc.

Item Description	GFS Code
Medical Treatment abroad	27220101
Life Saving Drugs	27220102
Destitute	27220103

310 Employment related Social benefits in cash

This account shall be charged with expenses incurred on sickness and invalidity benefits, retirement and survivors' pensions, prolonged sickness and invalidity benefits, etc, paid in cash to the employee.

Item Description	GFS Code
Redundancy Payment	27310101
Education Allowances	27310102
Health Costs	27310103
Accidental Death	27310104
Convalescent Leave	27310105
Incapacity	27310106
Retirement home	27310107

320 Employment related Social benefits In-kind

This account shall be charged with expenses incurred on sickness and invalidity benefits, retirement and survivors' pensions, prolonged sickness and invalidity benefits, etc, paid in kind to the employee.

Item Description	GFS Code
Redundancy Payment	27320101
Education Allowances	27320102
Health Costs	27320103
Accidental Death	27320104
Convalescent Leave	27320105
Incapacity	27320106
Retirement home	27320107

8 Other Expense

Comprise outsourcing costs, property or equipment rental charges, the cost of raw materials and supplies that cannot be held in inventory (i.e. water, energy, small items of equipment, maintenance-related items, administrative supplies, etc.), maintenance and repair work, insurance premiums, studies and research costs, external personnel charges, fees payable to intermediaries and professional expenses, advertising costs, transportation charges, travel expenses, the cost of meetings and receptions, postal charges, bank charges (i.e. not interest on bank loans, which is booked under interest expense) and other items of expenditure

120 Withdrawals from income of quasi- corporations

This account shall be charged with expenses related to withdrawal of income from quasi-corporations that are distributable income to the owner. The withdrawals of income from quasi-corporations do not include withdrawals of funds realized by the sale or other disposal of the quasi-corporation's assets, sale of inventories, fixed assets, land, or other non-produced assets. These transactions are related to public corporations only.

Item Description	GFS Code
Dividend	28120101

130 Property expense for investment income disbursements

This account shall be charged with expenses related to property expense for investment income disbursements includes property income attributed to insurance policyholders and holders of investment fund shares.. These transactions are related to public corporations only.

Item Description	GFS Code
Property Insurance Premiums	28130101
Installations Insurance	28130102
Vehicles Insurance	28130102

140 Rent

This account shall be charged with all expenses incurred on leases of land, other subsoil assets, and other natural occurring assets which may be payable in cash or in kind.

Item Description	GFS Code
Resource lease on Land	28140101
Resource lease on subsoil	28140102
Resource lease other natural resources	28140103

211 Current transfers not elsewhere classified

This account shall be charged with expenses related to current transfers to nonprofit institutions serving households, public non-financial corporations, public financial corporations and private corporations. These transfers usually consist of cash in form of membership dues, subscriptions and voluntary donations such as Voluntary Agencies Hospitals(VAHS), Political Parties, Designated District Hospitals(DDH), Bugando Medical Centre. etc.

Item Description	GFS Code
CHEWATA	28211101
Political Parties	28211102
Kilimanjaro Christian Medical Centre (KCMC)	28211103
Voluntary Agencies Hospitals(VAHS)	28211104
Designated District Hospitals(DDH)	28211105
Bugando Medical Centre	28211106
Self Help Scheme	28211107
Copyright Society of Tanzania (COSOTA)	28211108
Non-Government Organizations (NGOs)	28211109
SHIMIWI	28211110
Tanzania Horticultural Association (TAHA)	28211111
Union contribution to SMZ	28211112

221 Capital transfers not elsewhere classified

This account shall be charged with expenses related to capital transfers to nonprofit institutions serving households, public non-financial corporations, public financial corporations and private corporations. These transfers usually consist of cash in form of membership dues, subscriptions and voluntary donations such as Voluntary Agencies Hospitals (VAHS), Political Parties, Designated District Hospitals (DDH), Bugando Medical Centre. etc.

Item Description	GFS Code
CHEWATA	28221101

Political Parties	28221102
Kilimanjaro Christian Medical Centre (KCMC)	28221103
Voluntary Agencies Hospitals(VAHS)	28221104
Designated District Hospitals(DDH)	28221105
Bugando Medical Centre	28221106
Self Help Scheme	28221107
Copyright Society of Tanzania (COSOTA)	28221108
Non-Government Organizations (NGOs)	28221109
SHIMIWI	28221110
Tanzania Horticultural Association (TAHA)	28221111
Union contribution to SMZ	28221112

311 Premiums

This account shall be charged with expenses related to premiums payable. It comprises of nonlife insurance premiums expense, property insurance and insurance settlement expense that are not exceptional.

Item Description	GFS Code
Non life insurance	28311101
Property insurance	28311102

CHAPTER 3

1 Non Financial Assets

Any asset that can be seen and touched. Non-financial assets include things that can be reproduced, such as house of an entity, and things that cannot be reproduced, such as the land upon which the entity is built. Non-financial assets are comparatively easy to price and, therefore, are often used to express the value of an entity. However, because they do not include intangible (but still valuable) things like stocks and bonds, they may not truly express an entity's value.

111 Fixed Asset Buildings and Structures - Dwellings

This item shall be used to record dwellings which are buildings, or designated parts of buildings, that are used entirely or primarily as residences, including any associated structures, such as garages, and all permanent fixtures customarily installed in residences.

Item Description	GFS Code
Houses, cottages and condos	31111101
Town houses and apartments	31111102
House boats and barges	31111103
Mobile homes and caravans	31111104
Other dwellings	31111105

112 Fixed Asset Buildings other than dwellings

This account shall be used to record buildings other than dwellings which include whole buildings or parts of buildings not designated as dwellings. Fixtures, facilities, and equipment that are integral parts of the structures are included. Whereas, for new buildings, costs of site clearance and preparation are included.

Item Description	GFS Code
Commercial Building	31112101
Office buildings and structures	31112102
Schools , laboratories and facilities	31112103

Hospitals, clinics and health facilities	31112104
State houses, residences, apartments, hotels and restaurants	31112105
Colleges and other tertiary institutions	31112106
Military barracks, facilities and structures	31112107
Prisons, court and security buildings and structures	31112108
Telecommunications buildings and infrastructure	31112109
Port, bay buildings and related structures	31112110
Communication lines	31112111
Power lines	31112112
Local pipelines	31112113
Cables	31112114
Long distance pipelines	31112115
Sea walls	31112116
Waterways	31112117
Outdoor sporting facilities (Stadia, etc.)	31112118
Warehouses	31112119
Industrial Building	31112120

113 Fixed Asset Other Structures

This item shall be used to record value of other structures which consist of all structures other than buildings. The costs of site clearance and preparation are also included. Public monuments are included if identification as dwellings or buildings other than dwellings is not possible. Also included are the construction of sea walls, dikes, flood barriers, etc. intended to improve the quality and quantity of land adjacent to them.

Item Description	GFS Code
Canals	31113101
Harbours	31113102
Sand and Gravel	31113103
Roads	31113104
Bridges	31113105
Airports	31113106
Railways	31113107
Hospitals	31113108
Tunnels and subways	31113109
Sewers and ponds	31113110
Colleges and Universities	31113110
Hostels	31113111
Dams and other waterworks	31113111
Mining shafts and mining structures	31113112
Telephone lines, power lines, pipelines, etc.	31113113
Outdoor sports and recreational facilities	31113114
Highways	31113115

Elevated highways	31113116
Streets, street lights, curbs and gutters	31113117
Water Supplies and Sewerage Systems	31113118

114 Fixed Asset Land improvements

This item shall be used to record the value of land improvements which are the result of actions that lead to major improvements in the quantity, quality, or productivity of land, or prevent its deterioration. This includes activities such as land reclamation, land clearance, land contouring, and creation of wells and watering holes that are integral to the land in question.

Item Description	GFS Code
Acquisition of land	31114101
Reclamation of land	31114102
Site preparation	31114103
Landscaping	31114104
Land leveling and fencing (civil works)	31114105

121 Machinery and Equipment - Transportation Equipment

This item shall Transport equipment consists of equipment for moving people and objects, including motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft , motorcycles, and bicycles.

Item Description	GFS Code
Motor vehicles,	31121101
Trucks,Trailers, semi-trailers,	31121102
Buses, minibuses and vans	31121103
Railway locomotives and rolling stocks	31121104
Firefighting, ambulances and rescue vehicles	31121105
Police, military and security vehicles	31121106
Telecommunication, power, navigation and broadcasting vehicles	31121107
Ships, boats and ferries	31121108
Helicopters, jets and airplanes	31121109
Motorbikes and bicycles	31121110
Other specialized motorized vehicles (inc. mopeds and R&D work)	31121111

122 Machinery and Equipment Other thanTransport Equipment

This category consists of all machinery and equipment other than transport equipment.

Item Description	GFS Code
Telecommunications infrastructure, networks and equipment	31122101
Hardware: servers and equipment (incl. desktops, laptops etc.)	31122102
Application software systems and licenses	31122103
Data communication centres, networks and facilities	31122104
Security, radio equipment and installations	31122105
Audio visual equipment	31122106
Other equipment and installations	31122107

Computers and Photocopiers	31122108
Printers and Scanners	31122109
Swich-Boards	31122110
Filing Cabinets	31122111
Fax Machines	31122112
TV and Radios	31122113
Air Conditioner	31122114
Cameras	31122115
Radio Transmitters	31122116
Servers	31122117
Navigational Equipment	31122201
Scientific Equipment	31122202
Scientific Instruments and Tools	31122203
Precision Tools, Weights and Measures (Measurements)	31122204
Medical Equipment	31122205
Pumps	31122206
Generators	31122207
Veterinary Equipment	31122208
Photographic Equipment	31122209
GPS	31122210
Office furniture	31122211
Office Fittings	31122212
Office equipment	31122213
Printing and reprographic machinery	31122214
Driving licenses machinery	31122215
Energy generating equipment	31122216
Laboratory equipment and instruments	31122217
Medical appliances and hospital equipment and installations	31122218
Agricultural equipment and machinery	31122219
Gardening equipment and machinery	31122220
Hydrological equipment and installations	31122221
Survey equipment and installations	31122222
Irrigation construction equipment	31122223
Irrigation pump sets	31122224
Mining equipment and machinery	31122225
Geological equipment and installations	31122226
Traffic control equipment	31122227
Port equipment and installations	31122228

Lifts and cranes	31122229
Road cleaning and clearing equipment	31122230
Electrical equipment	31122231
Precision and optical Instruments	31122232
Sport goods	31122233
Musical instruments	31122234
Watches and clocks	31122235
Paintings	31122236
Sculptures	31122237
Antiques	31122238
Fire Fighting Equipment	31122239
Fire Detector Equipment	31122240
Kitchen Appliances, Utencils and Crockery	31122241
Beds, Desks, Shelves, Tables, Chairs and Cabinets	31122242
Institutional Appliances (washing machines, dryers etc.)	31122243
Desks, Shelves, Tables and Chairs	31122244

131 Other Fixed Assets - Cultivated Biological Resources

Cultivated biological resources cover animal resources yielding repeat products and tree, crop, and plant resources yielding repeat products whose natural growth and regeneration are under the direct control, responsibility, and management of institutional units.

Item Description	GFS Code
Breeding stocks	31131101
Dairy cattle	31131102
Sheep	31131103
Draft animal	31131104
Goat	31131105
Livestock	31131106
Police dogs	31131107
Hay	31131108
Poultry	31131109
Forestry	31131201
Cashcrops	31131202
Flowers	31131203
Certified Seed	31131204
Shrubs	31131205
Seedlings	31131206
Fruits Trees	31131207
Vines	31131208
Tree grown for timber	31131209

Cereal Crops

31131210

132 Other Fixed Assets - Intellectual Property Products

Intellectual property products are the result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production because use of the knowledge is restricted by means of legal or other protection.

Item Description	GFS Code
Research and Development	31132101
Mineral Exploration and evaluation	31132201
Computer Software	31132301
Databases	31132302
Original films	31132401
Sound recording	31132402
Manuscripts	31132403
Models on drama performances	31132404
Radio and Television Programming	31132405
Musical performances	31132406
Sporting events	31132407
storage media	31132408
Literary and artistic output	31132409

140 Other Fixed Assets - Weapons systems

Weapons systems include vehicles and other equipment, such as warships, submarines, military aircraft, tanks, missile carriers and launchers, etc. Weapons systems are treated as fixed assets.

Item Description	GFS Code
Warships	31140101
Submarines	31140102
Military Aircraft	31140103
Tanks	31140104
Missile Carriers	31140105
Missile Launchers	31140106

221 Inventories - Materials and Supplies

Materials and supplies consist of all goods held with the intention of using them as inputs to a production process. Public sector units may hold a variety of goods as materials and supplies, including office supplies, fuel, and foodstuffs.

Item Description	GFS Code
Consumables	31221101
Medical Supplies	31221102
Households	31221103
Learning Materials	31221104
Spareparts and tyres	31221105
IT and Computer Accessories	31221106
Uniforms	31221107

Books	31221108
Cleaning supplies	31221109
Printed matters	31221110
Non-Current assets held for sale	31221111
Foodstuffs	31221112
Oil and Lubricants	31221113
Fuel	31221114

222 Inventories Work-in-Progress

WIP consists of goods and services that are not yet sufficiently processed to be in a state in which it is normally supplied to other institutional units.

Item Description	GFS Code
	31222101

225 Military inventory

Military inventories consist of single use items, such as ammunition, missiles, rockets, bombs, etc., delivered by weapons or weapons systems.

Item Description	GFS Code
Ammunition	31225101
Missiles	31225102
Rockets	31225103
Bombs	31225104

301 Invenories - Valuable

Valuables are produced assets of considerable value that are not used primarily for purposes of production or consumption but are held as stores of value over time.

Item Description	GFS Code
Gold	31301101
Silver	31301102
Tanzanite	31301103
Paintings	31301104
Sculptures	31301105
Precious Stones	31301106
Jewelry	31301107
Metals	31301108
Miscellaneous other Valuables	31301109

410 Non-Produced Assets, Land

Non produced assets consist of tangible, naturally occurring assets natural resources over which ownership rights are enforced, and intangible non produced assets that are constructs of society.

Item Description	GFS Code
Industrial	31410101
Commercial	31410102
Urban	31410103

Agriculture	31410104
Derelict land	31410105

420 Mineral and energy resources

Mineral and energy resources consist of mineral and energy reserves located on or below the earth's surface that are economically exploitable, given current technology and relative prices.

Item Description	GFS Code
Gold	31420101
Uranium	31420102
Natural gas	31420103
Coals	31420104
Gypsum	31420105
Oils	31420106
Silver	31420107
Iron Ore	31420108
Diamond	31420109
Stone quarries	31420110
Clay and sand pits	31420111
Sulpha	31420112
Deposit of salt	31420113

431 Other Naturally Occurring Assets - Noncultivated biological resources

Non cultivated biological resources consist of animals, birds, fish, and plants that yield both once-only and repeat products over which ownership rights are enforced but for which natural growth or regeneration is not under the direct control, responsibility, and management of any institutional units.

Item Description	GFS Code
Animal	31431101
Birds	31431102
Fish	31431103
Plants(that yield	31431104

432 Other Naturally Occurring Assets - Water resources

Water resources consist of surface and groundwater resources used for extraction to the extent that their scarcity leads to the enforcement of ownership or use rights, market valuation, and some measure of economic control.

Item Description	GFS Code
Agricultural activities	31432101
Industrial activities	31432102
Households	31432103
Recreational	31432104
Environmental activities	31432105

433 Other Naturally Occurring Assets - Other natural resources

Other natural resources include the electromagnetic spectrum, which includes the range of radio frequencies used in the transmission of sound, data, and television.

Item Description	GFS Code
Data transmission	31433101
Television signals	31433102
Sound signals	31433103

441 Intangible Non-Produced Assets (Contracts, leases, and licenses)

Intangible non produced assets are constructs of society evidenced by legal or accounting actions. Such assets entitle their owners to engage in certain specific activities or to produce certain specific goods or services and to exclude other units from doing so except with the permission of the owner.

Item Description	GFS Code
Marketable operating leases	31441101
Permits to use natural resources	31441102
Permits to undertake specific activities	31441103
Entertainment to future goods and services on an exclusive basis	31441104

442 Intangible Non-Produced Assets (Goodwill and marketing assets)

This is an intangible asset which includes brand name, patents, copyright and other related intangible assets. Goodwill does not include contractual or other legal rights regardless of whether those are transferable or separable from the unit or other rights and regulations.

Item Description	GFS Code
Brand names	31442101
Mastheads	31442102
Trademarks	31442103
Logos	31442104
Domain names	31442105

451 Disposal of non- financial assets (Buildings and Structures)

This is the item which record non financial asset which will be eliminated from normal government operations due to either obsolete, out of technology; its useful life has end; etc.

Item Description	GFS Code
Dwellings	31451101
Buildings other than dwellings	31451102
Other Structures	31451103

452 Disposal of non- financial assets (Machinery and Equipment)

This item will be used to record Buildings and Structures which will be eliminated from normal government operations due to either obsolete, out of technology, its useful life has end, etc.

Item Description	GFS Code
Transportation Equipment	31452101
Machinery and Equipment Other than Transport Equipment	31452102

461 Acc depreciation (Buildings and Structures)

This account shall be charged with the accumulated loss in value of non financial assets since it was put into service as a result of use.

Item Description	GFS Code
Dwellings	31461101

Buildings other than dwellings	31461102
Other Structures	31461103

462 Acc depreciation (Machinery and Equipment)

This account shall be charged with the accumulated loss in value of Buildings and Structures since it was put into service as a result of use.

Item Description	GFS Code
Transportation Equipment	31462101
Machinery and Equipment Other than Transport Equipment	31462102

2 Financial Assets

Money at hand, or easily accessible, in the form of cash deposits, checks, loans, accounts receivable, and marketable securities (bonds, notes, shares)

11 Financial Assets - Monetary gold

This account shall be used to record monetary gold which are monetary authorities which are subject to the effective control of this authority and have title held as a reserve asset. It comprises gold bullion (including gold held in allocated gold accounts) and unallocated gold accounts with nonresidents that give title to claim the delivery of gold.

Item Description	GFS Code
Deposits	32011101
Loans	32011102
Security	32011103

12 Financial Assets - Special Drawing Rights(SDRs)

This account shall be used to record transactions relating to Special Drawing Rights (SDRs) which are international reserve assets created by the International Monetary Fund (IMF) and allocated to its members to supplement reserve assets. SDR holdings represent each holder's unconditional right to obtain foreign exchange or other reserve assets from other IMF members.

Item Description	GFS Code
SDRs Holdings	32012101

51 Financial Assets - Equity

This item shall be used to record equity and investment fund shares which have the distinguishing feature that the holders own a residual claim on the assets of the institutional unit that issued the instrument. Equity represents the owners' funds in the institutional unit or Taxpayer's fund.

Item Description	GFS Code
Treasury Bills	32051101
Treasury Bonds	32051102
Corporate Bonds	32051103
Accum. Impairment - Securities other than shares	32051104

52 Financial Assets - Investment fund shares or units

This account shall be used to record investment funds which are collective investment undertakings through which investors pool funds for investment in financial or nonfinancial assets. Investment funds may be in a range of assets invested, such as debt securities, equity, commodity-linked investments, real estate, shares in other investment funds, and structured assets.

Item Description	GFS Code
Listed equities	32052101
Unlisted equities	32052102
Accumulated Impairment - Equity	32052103

63 Insurance, pension, and standardized guarantee schemes (GFS) - Pension entitlements (GFS)

This item shall be used to record pension entitlements which are financial claims that existing and future pensioners hold against either their employer or a fund designated by the employer, to pay pensions earned as part of a compensation agreement between the employer and employee.

Item Description	GFS Code
Defined benefit scheme	32063101
Defined contribution scheme	32063102

81 Other Accounts Receivable - Trade credit and advances

This item shall be used to record trade credit and advances which include trade credit extended directly to purchasers of goods and services and advances for work that is in progress or to be undertaken, such as progress payments made during construction in advance for work being performed, or for prepayments of goods and services.

Item Description	GFS Code
Public Service Advance Funds	32081101
Bunge Advance Funds	32081102
Housing Revolving fund	32081103
Debtors & prepayments	32081104
Current Grants From other General Government Units - Receivables	32081105
Capital Grants From other General Government Units - Receivables	32081106

151 Domestic Equity

This account shall be used to record equity/taxpayer's fund and investment fund shares have the distinguishing feature that the holders own a residual claim on the assets of the institutional unit that issued the instrument. Equity/taxpayer's fund represents the owners' funds in the institutional unit.

Item Description	GFS Code
Treasury Bills	32151101
Treasury Bonds	32151102
Corporate Bonds	32151103
Accum. Impairment - Securities other than shares	32151104

152 Domestic Investment fund shares or units

This account shall be used to record investment funds which are collective investment undertakings through which investors' pool funds for investment in financial or non financial assets. Investment fund shares or units refer to the shares issued by mutual funds and unit trusts, rather than the shares they may hold.

Item Description	GFS Code
Listed equities	32152101
Unlisted equities	32152102
Accumulated Impairment - Equity	32152103

181 Other Accounts Receivable - Trade credit and advances

This account shall be used to record trade credit and advances which include trade credit extended directly to purchasers of goods and services and advances for work that is in progress or to be undertaken, such as progress payments made during construction in advance for work being performed, or for prepayments of goods and services. Such credit arises both from normal delays in receiving payment and from deliberate extensions of vendor credit to finance sales.

Item Description	GFS Code
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Public Service Advance Funds	32181101
Bunge Advance Funds	32181102
Housing Revolving fund	32181103
Debtors & prepayments	32181104
Current Grants From other General Government Units - Receivables	32181105
Capital Grants From other General Government Units - Receivables	32181106

251 External Equity

This account shall be used to record equity/taxpayer's fund which consists of all instruments and records that acknowledge claims on the residual value of a corporation or quasi-corporation, after the claims of all creditors have been met. Ownership of equity in legal entities is usually evidenced by shares, stocks, participations, depository receipts, or similar documents.

Item Description	GFS Code
Treasury Bills	32251101
Treasury Bonds	32251102
Corporate Bonds	32251103
Accum. Impairment - Securities other than shares	32251104

252 Investment fund shares or units

This account shall be used to record investment funds which are collective investment undertakings through which investors pool funds for investment in financial or nonfinancial assets. Investment funds may be in a range of assets invested, such as debt securities, equity, commodity-linked investments, real estate, shares in other investment funds, and structured assets.

Item Description	GFS Code
Listed equities	32252101
Unlisted equities	32252102

281 Other Accounts Receivable - Trade credit and advances

This item shall be used to record trade credit and advances which include trade credit extended directly to purchasers of goods and services and advances for work that is in progress or to be undertaken, such as progress payments made during construction in advance for work being performed, or for prepayments of goods and services.

Item Description	GFS Code
Public Service Advance Funds	32281101
Bunge Advance Funds	32281102
Housing Revolving fund	32281103
Debtors & prepayments	32281104
Current Grants From other General Government Units - Receivables	32281105
Capital Grants From other General Government Units - Receivables	32281106

3 Liabilities

A present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits or service potential

51 Equity

This account shall be used to record equity/taxpayer's fund which consists of all instruments and records that acknowledge claims on the residual value of a corporation or quasi corporation, after the claims of all creditors have been met.

Item Description	GFS Code
Treasury Bills	33051101
Treasury Bonds	33051102
Corporate Bonds	33051103

52 Investment fund shares or units

This account shall be used to record investment funds which are collective investment undertakings through which investors' pool funds for investment in financial or non financial assets. Investment fund shares or units refer to the shares issued by mutual funds and unit trusts, rather than the shares they may hold.

Item Description	GFS Code
Listed equities	33052101
Unlisted equities	33052102

181 Other Accounts Payable-Trade credit and advances

This account shall be used to record trade credit and advances which include trade credit extended directly to purchasers of goods and services and advances for work that is in progress or to be undertaken, such as progress payments made during construction in advance for work being performed, or for prepayments of goods and services. Such credit arises both from normal delays in receiving payment and from deliberate extensions of vendor credit to finance sales.

Item Description	GFS Code
Public Service Advance Funds	33181101
Bunge Advance Funds	33181102
Housing Revolving fund	33181103
Debtors & prepayments	33181104
Current Grants From other General Government Units - Receivables	33181105
Capital Grants From other General Government Units - Receivables	33181106

251 External - Equity

This account shall be used to record equity/taxpayer's fund and investment fund shares have the distinguishing feature that the holders own a residual claim on the assets of the institutional unit that issued the instrument. Equity/taxpayer's fund represents the owners' funds in the institutional unit.

Item Description	GFS Code
Treasury Bills	33251101
Treasury Bonds	33251102
Corporate Bonds	33251103
Accum. Impairment - Securities other than shares	33251104

252 External - Investment fund shares or units

This account shall be used to record investment funds which are collective investment undertakings through which investors' pool funds for investment in financial or non financial assets. Investment fund shares or units refer to the shares issued by mutual funds and unit trusts, rather than the shares they may hold.

Item Description	GFS Code
Listed equities	33252101
Unlisted equities	33252102

281 External - Trade credit and advances

This account shall be used to record trade credit and advances which include trade credit extended directly to purchasers of goods and services and advances for work that is in progress or to be undertaken, such as progress payments made during construction in advance for work being performed, or for prepayments of goods and services. Such credit arises both from normal delays in receiving payment and from deliberate extensions of vendor credit to finance sales.

Item Description	GFS Code
Public Service Advance Funds	33281101
Bunge Advance Funds	33281102
Housing Revolving fund	33281103
Debtors & prepayments	33281104
Current Grants From other General Government Units - Receivables	33281105
Capital Grants From other General Government Units - Receivables	33281106