

MINISTRY OF FINANCE (ACCOUNTING DIVISION)

Classification List of Below-the-Line Accounts

To be used for transactions occurring on and after 1st April, 1958

NOTES

1. A General Ledger Account has been opened for all the accounts listed herein except for those in the series 6200 to 6299, 6300 to 6399 and 6700 to 6799 ; Subsidiary accounts have been opened to balance with the Main Accounts Nos. 1807, 1811 and 1801 respectively.

2. Numbers and titles for any further accounts will be allocated only by the Accountant-General of the Federation. Similarly, cancellations of existing accounts will be authorised only by him.

3. This List contains additions and amendments up to 31st July, 1959 subsequent to which the Accountant-General of the Federation will, at intervals, issue circulars further amending the List. In order to minimise the risk of misallocations Permanent Secretaries of Ministries and Heads of Departments are urged to ensure that all lists are amended in accordance therewith.

4. Permanent Secretaries of Ministries and Heads of Departments named in the titles of accounts in the following series are responsible for regular reconciliation of the Ministerial/Departmental records with those maintained by the Accounting Division :—

1100-1199	Cash Accounts—Self-Accounting Units.
1300-1399	General Accounts—Self-Accounting Units.
1500-1599	Deposits Accounts—Self-Accounting Units.
1600-1699	Deposits Accounts—General.
1700-1799	Advance Accounts—Self-Accounting Units.
1912-1915	Trading Accounts where applicable.
6006/7 & 6019-6023	} Special Funds
6106/7 & 6117-6123	
6200-6299	Control Accounts—Advances—Motor Vehicle.
6300-6399	Control Accounts—Advances—Bicycles
6500-6599	Advances Personal—Self-Accounting Units.
6600-6699	Suspense Accounts—Self-Accounting Units.
6700-6799	Control Accounts—Advances—Personal.

5. It is emphasised that Financial Instruction No. 102 applies.

6. Attention is drawn to Financial Instruction No. 105 regarding receipts and payments on behalf of a Self-Accounting Unit being classified to the General Ledger Account number and NOT direct to the items in the Estimates.

GROUP 1000 TO 1099. CASH ACCOUNTS—TREASURY (BALANCES ON THESE ACCOUNTS
ARE INCLUDED IN THE ASSETS SIDE OF THE BALANCE SHEET AS CASH)

- 1000 Cash—Local.
- 1001 Cash—Crown Agents.
- 1002 Cash on deposit in Joint Consolidated Fund.
- 1003 Cash on deposit in London Banks.
- 1004 Treasury Bills.
- 1005 Imprests.
- 1006 Remittances—within Nigeria. (From 1-4-1959).
- 1006 Remittances—Federal/Northern Region. (Closes 31-3-59).
- 1007 Remittances—Federal/Western Region. (Closes 31-3-59).
- 1008 Remittances—Federal/Eastern Region. (Closes 31-3-59).
- 1009 Remittances—Federal/Southern Cameroons. (Closes 31-3-59).
- 1010 Remittances—Head Quarters Central/Lagos Sub-Treasury. (Closes 31-3-59).
- 1011 Remittances—Federal/Ghana.
- 1012 Remittances—Federal/Crown Agents.
- 1013 Drafts—Federal/Northern Region.
- 1014 Drafts—Federal/Western Region.
- 1015 Drafts—Federal/Eastern Region.
- 1016 Drafts—Federal/Southern Cameroons.
- 1017 Cash Transfers—Federal/Northern Region.
- 1018 Cash Transfers—Federal/Western Region.
- 1019 Cash Transfers—Federal/Eastern Region.
- 1020 Cash Transfers—Federal/Southern Cameroons.
- 1021 Payable Orders—Western Region.
- 1022 Cash—Self-Accounting Departments and Offices outside Nigeria.
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CASH ACCOUNTS—TREASURY (1000-1099)—*continued*

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CASH ACCOUNTS—TREASURY (1000-1099)—*continued*

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GROUP 1100 TO 1199. CASH ACCOUNTS—SELF-ACCOUNTING DEPARTMENTS. (T
ACCOUNTS SHOULD HAVE NIL BALANCES AT THE END OF EACH MONTH. BALA
WHICH DO OCCUR ARE CLEARED THROUGH THE TREASURY CLEARANCE FUND)

- 1100 Excess Cash Payments—Customs Department/Northern Region.
- 1101 Excess Cash Payments—Customs Department/Western Region.
- 1102 Excess Cash Payments—Customs Department/Eastern Region.
- 1103 Excess Cash Payments—Customs Department/Southern Cameroons.
- 1104 Cash Advances—Northern Region/Customs Department.
- 1105 Cash Advances—Western Region/Customs Department.
- 1106 Cash Advances—Eastern Region/Customs Department.
- 1107 Cash Advances—Southern Cameroons/Customs Department.
- 1108 Excess Cash Payments—Posts and Telegraphs/Northern Region.
- 1109 Excess Cash Payments—Posts and Telegraphs/Western Region.
- 1110 Excess Cash Payments—Posts and Telegraphs/Eastern Region.
- 1111 Excess Cash Payments—Posts and Telegraphs/Southern Cameroons.
- 1112 Cash Advances—Northern Region/Posts and Telegraphs.
- 1113 Cash Advances—Western Region/Posts and Telegraphs.
- 1114 Cash Advances—Eastern Region/Posts and Telegraphs.
- 1115 Cash Advances—Southern Cameroons/Posts and Telegraphs.
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CASH ACCOUNTS—SELF-ACCOUNTING DEPARTMENTS (1100-1199)—*continued*

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GROUP 1300 TO 1399. GENERAL ACCOUNTS—SELF-ACCOUNTING DEPARTMENTS AND OFFICES OUTSIDE NIGERIA

(BALANCES ON THESE ACCOUNTS SHOULD AGREE WITH THE CASH BALANCES AS CERTIFIED BY THE DEPARTMENTS OR OFFICES CONCERNED. DIFFERENCES AT EACH 31ST MARCH ARE TRANSFERRED TO GROUPS 6600-6699 FOR IMMEDIATE INVESTIGATION). TREASURY CIRCULAR B7/1959 APPLIES.

- 1300 Office of the Commissioner of the Federation of Nigeria in the United Kingdom.
- 1301
- 1302 Pilgrim Officer, Khartoum.
- 1303 Pilgrim Officer, Sudan.
- 1304 Pilgrim Officer, Jeddah.
- 1305 Liaison Officer, Washington.
- 1306 Labour Officer, Fernando Po.
- 1307 Labour Officer, Gabon.
- 1308 Director of Posts and Telegraphs.
- 1309 Comptroller of Customs and Excise.
- 1310 Director of Inland Waterways.
- 1311 Director of Naval Forces.
- 1312 Director of Federal Audit.
- 1313 Director of Marketing and Exports.
- 1314 Chief Federal Lands Officer, (Closes 1-4-59).
- 1315 Government Coastal Agent.
- 1316 Nigerian Military Force.
- 1317 Chief Inspector of Mines.
- 1318 Ministry of Lagos Affairs, Mines and Power, (From 1-4-59).
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GENERAL ACCOUNTS—SELF-ACCOUNTING DEPARTMENTS AND OFFICES OUTS
NIGERIA (1300-1399)—*continued*

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GENERAL ACCOUNTS—SELF-ACCOUNTING DEPARTMENTS AND OFFICES OUTSIDE
NIGERIA (1300-1399)—*continued*

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GROUP 1400 TO 1499. GENERAL ACCOUNTS—TREASURY. (BALANCES ARE
THE TREASURY CLEARANCE FUND)

- 1400 Meteorological Services.
- 1401 Nigerian Film Unit.
- 1402 Electricity Corporation of Nigeria.
- 1403 Nigerian Railway Corporation:— Freight.
- 1404 Nigerian Railway Corporation—Sundries Account.
- 1405 Nigerian Railway Corporation Pensions Fund.
- 1406 Nigerian Ports Authority.
- 1407 Nigerian Broadcasting Corporation.
- 1408 West African Airways Corporation.
- 1409 Other Air Lines.
- 1410 Elder Dempster Lines Limited.
- 1411 Other Shipping Lines.
- 1412 British Consulates and Embassies.
- 1413 Other Governments.
- 1414 Other Governments' Widows' and Orphans' Pension Fund Contrib
- 1415 Crown Agents' Special Account.
- 1416 Native Authorities.
- 1417 Nigerian Savings Certificates.
- 1418 Marine Department.
- 1419 Commonwealth Relations Office.
- 1420 Central Bank of Nigeria.
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GENERAL ACCOUNTS—TREASURY (1400-1499)—*continued*

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GENERAL ACCOUNTS—TREASURY (1400-1499)—*continued*

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GROUP 1500 TO 1599. DEPOSIT ACCOUNTS—SELF-ACCOUNTING DEPARTMENTS AND OFFICES OUTSIDE NIGERIA

(BALANCES ARE CLEARED *via* THE TREASURY CLEARANCE FUND).

- 1500 Deposits—Office of the Commissioner of the Federation of Nigeria in the United Kingdom.
- 1501 Deposits—Office of the Commissioner of the Federation of Nigeria in the United Kingdom. (Students).
- 1502 Deposits—Pilgrim Officer, Khartoum.
- 1503 Deposits—Office of the Commissioner of the Federation of Nigeria in the United Kingdom (P.A.Y.E.).
- 1504 Deposits—Pilgrim Officer, Jeddah.
- 1505 Deposits—Liaison Officer, Washington.
- 1506 Deposits—Labour Officer, Fernando Po.
- 1507 Deposits—Labour Officer, French Gabon.
- 1508 Deposits—Director of Posts and Telegraphs.
- 1509 Deposits—Comptroller of Customs and Excise.
- 1510 Deposits—Director of Inland Waterways.
- 1511 Deposits—Director of Naval Forces.
- 1512 Deposits—Director of Federal Audit.
- 1513 Deposits—Director of Marketing and Exports.
- 1514 Deposits—Chief Federal Lands Officer. (Closes 1-4-59).
- 1515 Deposits—Government Coastal Agent.
- 1516 Deposits—Nigerian Military Force.
- 1517 Deposits—Chief Inspector of Mines.
- 1518 Deposits—Ministry of Lagos Affairs, Mines and Power. (From 1-4-59).
- 1519 Deposits—Office of the Commissioner of the Federation of Nigeria in the United Kingdom (National Insurance).
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DEPOSIT ACCOUNTS—SELF-ACCOUNTING DEPARTMENTS AND OFFICES OUTSIDE
NIGERIA (1500-1599)—*continued*

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DEPOSIT ACCOUNTS—SELF-ACCOUNTING DEPARTMENTS AND OFFICES OUTSIDE
NIGERIA (1500-1599)—*continued*

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GROUP 1600 TO 1699. DEPOSIT ACCOUNTS—GENERAL. (BALANCES ARE CLEARED
TREASURY CLEARANCE FUND)

- 1600 Deposits—Colonial Development and Welfare Schemes.
- 1601 Deposits—Cameroons Development Fund.
- 1602 Deposits—Apapa Wharf Extension—Retention Account.
- 1603 Deposits—Port Harcourt Wharf Extension—Retention Account.
- 1604 Deposits—Civil Service Insurance Scheme.
- 1605 Deposits—Carnegie Co-operative Library Grant.
- 1606 Deposits—Estates—Expatriate Officers.
- 1607 Deposits—Estates—Others.
- 1608 Deposits—Pilgrims to Mecca.
- 1609 Deposits—Unclaimed Interest—Local Loan.
- 1610 Deposits—Home Allotments.
- 1611 Deposits—Nigeria Ex-Servicemen's Welfare Association (Poppy Day
tians, etc).
- 1612 Deposits—Station Account.
- 1613 Deposits—Crown Agents.
- 1614 Deposits—Tin Buffer Stock Contributions (Assistance to Producers).
- 1615 Deposits—Tin Buffer Stock Contributions.
- 1616 Deposits—Unclaimed Cheques.
- 1617 Deposits—Ministry of Health—Superannuation Contributions of Sec
Medical Officers, etc.
- 1618 Deposits—Nigeria Ports Authority—Replacement of obsolete Craft.
- 1619 Deposits—African Staff Housing Scheme.
- 1620 Deposits—Co-operative Thrift and Loan Societies (New A/c) (transa
after 1st August, 1950.—Closed for Deposits (*See* A/c No. 1657).
- 1621 Deposits—Co-operative Thrift and Loan Societies (Old A/c) (transa
before 1st August, 1950.—Closed for Deposits (*See* A/c No. 1657).
- 1622 Deposits—London University.
- 1623 Deposits—Military Pensions and Gratuities.
- 1624 Deposits—Passports (Repatriation).
- 1625 Deposits—Immigrants.
- 1626 Deposits—Prisoners' Property.
- 1627 Deposits—Prison Warders' Reward Account.
- 1628 Deposits—Hussey Charitable Fund.
- 1629 Deposits—Trainees.
- 1630 Deposits—In-Service Teacher Training Scheme.
- 1631 Deposits—Domestic Science Centre.

DEPOSIT ACCOUNTS—GENERAL (1600-1699)

- 1632 Deposits—King's College—Admission Fees.
- 1633 Deposits—King's College Games Fees.
- 1634 Deposits—Yaba Technical Institute—Admission Fees.
- 1635 Deposits—Yaba Technical Institute—Games Fees.
- 1636 Deposits—Hospital Fees—Lagos General Hospital.
- 1637 Deposits—Hospital Fees—Royal Orthopaedic Hospital, Igbobi.
- 1638 Deposits—Tropical Testing Establishment.
- 1639 Deposits—Commissioner of Income Tax.
- 1640 Deposits—Welfare Officer, Lagos.
- 1641 Deposits—Juvenile Welfare Officer, Lagos.
- 1642 Deposits—Court Account—West African Court of Appeal.
- 1643 Deposits—Supreme Court, Lagos.
- 1644 Deposits—Magistrate's Court, Lagos.
- 1645 Deposits—Magistrate's Court, Ebute Metta No. 1.
- 1646 Deposits—Magistrate's Court, Ebute Metta No. 2.
- 1647 Deposits—Magistrates' Courts—Rent Account.
- 1648 Deposits—Juvenile Court, Lagos.
- 1649 Deposits—Lagos Town Council.
- 1650 Deposits—Nutrition Research—National Academy Grant to Dr Bruce Nicol.
- 1651 Deposits—Customs Preventive Service Reward Fund.
- 1652 Deposits—Science Training Scheme.
- 1653 Deposits—Primary Education, Lagos.
- 1654 Deposits—Mutawif Fees collected in the Sudan.
- 1655 Deposits—Aid to Pioneer Industries.
- 1656 Deposits—Mutawif Fees collected in Nigeria.
- 1657 Deposits—Co-operative Thrift and Loan Societies (Lagos Account) (transactions from 1st July, 1958).
- 1658 Deposits—Opobo Boatyard.
- 1659 Deposits—Marine Department.
- 1660 Deposits—Federal Loans Board.
- 1661 Deposits—Forest Royalties.
- 1662 Deposits—University College Endowment Fund.
- 1663 Deposits—University College Employees' Provident Fund.
- 1664 Deposits—Medical Stores, Oshodi.
- 1665 Deposits—Teacher Training College, Surulere.

DEPOSIT ACCOUNTS—GENERAL (1600-1699)

- 1666 Deposits—Supernumerary Constabulary Force.
1667 Deposits—Fernando Po—Miscellaneous.
1668 Deposits—Unclaimed Salaries and Wages.
1669 Deposits—Principal Immigration Officer—Special.
1670 Deposits—University College, Ibadan.
1671 Deposits—Probate Registry (with effect from 1-4-59).
1672 Deposits—Resident, Kano re Pilgrims.
1673 Deposits—W.A.I.T. Organisations.
1674 Deposits—Nigerian Ports Authority—Deferred Maintenance.
1675 Deposits—Central Bank of Nigeria—Fed. of Nigeria Development Loan.
1676 Deposits—Permanent Secretary, Federal Ministry of Health.
1677 Deposits—International Labour Office Housing in Lagos.
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GROUP 1700 TO 1799. ADVANCE ACCOUNTS—SELF-ACCOUNTING DEPARTMENTS AND OFFICES OUTSIDE NIGERIA

(BALANCES ARE CLEARED *via* THE TREASURY CLEARANCE FUND).

- 1700 Advances—Office of the Commissioner of the Federation of Nigeria in the United Kingdom.
- 1701 Advances
- 1702 Advances—Pilgrim Officer, Khartoum.
- 1703 Advances
- 1704 Advances—Pilgrim Officer, Jeddah.
- 1705 Advances—Liaison Officer, Washington.
- 1706 Advances—Labour Officer, Fernando Po.
- 1707 Advances—Labour Officer, French Gabon.
- 1708 Advances—Director of Posts and Telegraphs.
- 1709 Advances—Comptroller of Customs and Excise.
- 1710 Advances—Director of Inland Waterways.
- 1711 Advances—Director of Naval Forces.
- 1712 Advances—Director of Federal Audit.
- 1713 Advances—Director of Marketing and Exports.
- 1714 Advances—Chief Federal Lands Officer. (Closes 1-4-59).
- 1715 Advances—Government Coastal Agent.
- 1716 Advances—Nigerian Military Force.
- 1717 Advances—Chief Inspector of Mines.
- 1718 Advances—Ministry of Lagos Affairs, Mines and Power. (From 1-4-59).
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- 1732 Advances

ADVANCE ACCOUNTS—SELF-ACCOUNTING DEPARTMENTS AND OFFICES OUTSIDE
NIGERIA (1700-1799)—*continued*

- 1733 Advances
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- 1735 Advances
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ADVANCE ACCOUNTS—SELF-ACCOUNTING DEPARTMENTS AND OFFICES OUTSIDE
NIGERIA (1700-1799)—*continued*

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GROUP 1800, 1813, 1815, 1817 TO 1894. ADVANCE ACCOUNTS—GENERAL.
ARE CLEARED *via* THE TREASURY CLEARANCE FUND)

- 1800 Advances—Non-Personal
- 1813 Advances—Dishonoured Cheques.
- 1814 Advances—Commission on Cheques, etc., recoverable.
- 1815 Advances—University College Endowment Fund.
- 1817 Advances—Special—Capital Expenditure.
- 1818 Advances—Pilgrims in Jeddah on account of the Sudan Government
- 1819 Advances—Pensions, etc.—United Kingdom Ministry of Pensions
- 1820 Advances—Pensions, etc.—United Kingdom Ministry of National
- 1821 Advances—Pensions, etc.—United Kingdom Paymaster-General.
- 1822 Advances—Pensions, etc.—United Kingdom Admiralty.
- 1823 Advances—Pensions, etc.—United Kingdom Ministry of Health.
- 1824 Advances—Marine Department.
- 1825 Advances—West African Air Command.
- 1826 Advances—Special List B—Initial Advances.
- 1827 Advances—Special List B United Kingdom Government Contributions
- 1828 Advances—Nigerian Railway Pensions.
- 1829 Advances—Nigerian Cement Company.
- 1830 Advances—Registrar of Co-operative Societies.
- 1831 Advances—District Paymaster.
- 1832 Advances—Electricity Corporation of Nigeria—Reconstruction of
Bridge.
- 1833 Advances
- 1834 Advances
- 1835 Advances
- 1836 Advances
- 1837 Advances
- 1838 Advances
- 1839 Advances
- 1840 Advances—Cameroons Plebiscites Administrator
- 1841 Advances
- 1842 Advances
- 1843 Advances
- 1844 Advances
- 1845 Advances
- 1846 Advances
- 1847 Advances

ADVANCE ACCOUNTS—GENERAL (1800, 1813, 1815, 1817-1894)—*continued*

- 1848 Advances
- 1849 Advances
- 1850 Advances
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- 1856 Advances
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- 1858 Advances
- 1859 Advances
- 1860 Advances
- 1861 Advances—Cameroons Plebiscites—General Expenses
- 1862 Advances
- 1863 Advances
- 1864 Advances
- 1865 Advances
- 1866 Advances
- 1867 Advances
- 1868 Advances
- 1869 Advances
- 1870 Advances
- 1871 Advances
- 1872 Advances
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- 1876 Advances
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- 1880 Advances
- 1881 Advances
- 1882 Advances
- 1883 Advances

ADVANCE ACCOUNTS—GENERAL (1800, 1813, 1815, 1817-1894)—*continues*

- 1884 Advances
- 1885 Advances
- 1886 Advances
- 1887 Advances
- 1888 Advances
- 1889 Advances
- 1890 Advances
- 1891 Advances
- 1892 Advances
- 1893 Advances
- 1894 Advances

GROUP 1816. ADVANCE ACCOUNTS—SOUTHERN CAMEROONS (BALANCE IS CLEARED *via*
SOUTHERN CAMEROONS MINIMUM GUARANTEE FUND)

1816 Advances—Southern Cameroons Minimum Income Guarantee—(Closes 31-3-59)

ADVANCE ACCOUNTS—SUSPENSE ACCOUNTS (1900-1999)—*continued*

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ADVANCE ACCOUNTS—SUSPENSE ACCOUNTS (1900-1999)—*continued*

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GROUP 6000 TO 6099. SPECIAL FUNDS

- 6000 Reserve Fund.
- 6001 Development Fund.
- 6002 Marine Renewals Fund. (CLOSES 31-3-1959).
- 6003 Water Supplies Renewals Fund. (CLOSES 31-3-1959).
- 6004 Stock Transfer Stamp Duty Fund.
- 6005 Nigeria Widows' and Orphans' Pension Fund.—see Appendix "A"
- 6006 Police Reward Fund.
- 6007 Post Office Savings Bank.
- 6008 University College Capital Account.
- 6009 University College Endowment Fund.
- 6010
- 6011 Nigeria Ex-Servicemen's Welfare Fund.
- 6012 Royal West African Frontier Force Reward Fund.
- 6013 Township Local Authorities Servants' Provident Fund.
- 6014 Deceased Officers' Children's Education Grant Fund.
- 6015 Government Servants' Provident Fund.
- 6016 Sir Alfred Jones' Bequest—Capital Account.
- 6017 Sir Alfred Jones' Bequest—Income Account.
- 6018 K.W. Marchant Memorial Fund.
- 6019 Public Trustee—D.O. Olukolu's Trust.
- 6020 Public Trustee—Jos Tin Areas Trust.
- 6021 Public Trustee—Dr John Randle's Trust.
- 6022 Public Trustee—J. M. Wood's Trust.
- 6023 Public Trustee—Nigerian Railway Provident Fund.
- 6024 Nigerian Widows' and Orphans' Pension Fund—Crown Agents Ltd
- 6025 Nigerian College of Arts, Science and Technology—Capital Account
- 6026
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SPECIAL FUNDS (6000-6099)—*continued*

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SPECIAL FUNDS (6000-6099)—*continued*

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FEDERAL TREASURY
BELOW-THE-LINE CLASSIFICATION LIST
Amendments and Additions

Amendments

Account No. 1642—substitute “Federal Supreme Court” in place of “Court Account—W.A.C.A.”

Account No. 1643—substitute “High Court of Lagos” in place of “Supreme Court, Lagos”

Account No. 1918—*add* “Motor Vehicle and Bicycle Old Advances—FOR TREASURY USE ONLY”

Additions

Account No. 1023—Cash—Police C.P.O.

Account No. 1024—Cash—Ministry of Works and Survey C.P.O.

Account No. 1320—Ministry of Works and Survey—Crown Agents Sub-Account.

Account No. 1321—Office of the Commissioner for Nigeria in Accra.

Account No. 1521—Deposits—Office of the Commissioner for Nigeria in Accra.

Account No. 1721—Advances—Office of the Commissioner for Nigeria in Accra.

Account No. 6424—1964 5 per cent Development Loan.

Account No. 6425—1969 5½ per cent Development Loan.

Account No. 6426—1979 6 per cent Development Loan.

Account No. 6521—Advances—Personal—Office of the Commissioner for Nigeria in Accra.

Account No. 6621—General Ledger Suspense Account—Office of the Commissioner for Nigeria in Accra.

From 1st April, 1959

GROUP 6800 TO 6899—CLEARANCE SUSPENSE ACCOUNTS

Self Accounting Departments

These accounts accommodate monthly items which, although accepted in totals of Voucher Schedules (per Treasury Circular B7/1959-60) are to be rejected cannot immediately be classified.

Items rejected will be cleared by Treasury through the General Ledger Account series 1300 which the self-accounting departments will bring to account through 1300 and 6800 series.

As to those items which cannot immediately be classified the self-accounting departments must themselves clear between this 6800 series and the classification when known ; ALL to be brought into the subsequent monthly Transcripts. Balances on this series in the Accounting Division Main Ledger are included in the Treasury Clearance Fund.

- 6800 Clearance Suspense Account.
- 6801 Clearance Suspense Account.
- 6802 Clearance Suspense Account.
- 6803 Clearance Suspense Account.
- 6804 Clearance Suspense Account.
- 6805 Clearance Suspense Account.
- 6806 Clearance Suspense Account.
- 6807 Clearance Suspense Account.
- 6808 Clearance Suspense Account—Director of Posts and Telegraphs.
- 6809 Clearance Suspense Account—Comptroller, Customs and Excise.
- 6810 Clearance Suspense Account—Director, Inland Waterways.
- 6811 Clearance Suspense Account—Director, Naval Forces.
- 6812 Clearance Suspense Account—Director of Federal Audit.
- 6813 Clearance Suspense Account—Director of Marketing and Exports.
- 6814 Clearance Suspense Account—
- 6815 Clearance Suspense Account—Government Coastal Agent.
- 6816 Clearance Suspense Account—Nigeria Military Forces.
- 6817 Clearance Suspense Account—Chief Inspector of Mines.
- 6818 Clearance Suspense Account—Ministry of Lagos Affairs, Mines and Power.
- 6819 Clearance Suspense Account—
- 6820 Clearance Suspense Account—Ministry of Works and Survey—Crown Agent
Sub Account.
- 6821 Clearance Suspense Account—
- 6822 Clearance Suspense Account—

CLEARANCE SUSPENSE ACCOUNTS (6800 TO 6899)—*continued*

- 6823 Clearance Suspense Account—
- 6824 Clearance Suspense Account—
- 6825 Clearance Suspense Account—
- 6826 Clearance Suspense Account—
- 6827 Clearance Suspense Account—
- 6828 Clearance Suspense Account—
- 6829 Clearance Suspense Account—
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- 6855 Clearance Suspense Account—
- 6856 Clearance Suspense Account—
- 6857 Clearance Suspense Account—
- 6858 Clearance Suspense Account—
- 6859 Clearance Suspense Account—
- 6860 Clearance Suspense Account—

CLEARANCE SUSPENSE ACCOUNTS (6800 TO 6899—*continued*)

- 6861 Clearance Suspense Account—
- 6862 Clearance Suspense Account—
- 6863 Clearance Suspense Account—
- 6864 Clearance Suspense Account—
- 6865 Clearance Suspense Account—
- 6866 Clearance Suspense Account—
- 6867 Clearance Suspense Account—
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- 6895 Clearance Suspense Account—
- 6896 Clearance Suspense Account—
- 6897 Clearance Suspense Account—
- 6898 Clearance Suspense Account—
- 6899 Clearance Suspense Account—

GROUP 6100 TO 6199. INVESTMENTS

- 6100 Investments—Reserve Fund.
- 6101 Investments
- 6102 Investments
- 6103 Investments—Water Supplies Renewals Fund. (CLOSES 31-3-1959).
- 6104 Investments—Stock Transfer Stamp Duty Fund.
- 6105 Investments—Nigeria Widows' and Orphans' Pensions Fund.
- 6106 Investments—Police Reward Fund.
- 6107 Investments—Post Office Savings Bank.
- 6108 Investments—Nigeria Widows' and Orphans' Pension Fund—Crown Agents Loan.
- 6109 Investments
- 6110 Investments
- 6111 Investments—Nigeria Ex-Servicemen's Welfare Fund.
- 6112 Investments—Royal West Africa Frontier Force Reward Fund.
- 6113 Investments—Townships Local Authorities Servants' Provident Fund.
- 6114 Investments—Deceased Officers' Children's Education Grants Fund.
- 6115 Investments—Government Servants' Provident Fund.
- 6116 Investments—Sir Alfred Jones' Bequest—Capital Account.
- 6117 Investments—Sir Alfred Jones' Bequest—Income Account.
- 6118 Investments—K.W. Marchant Memorial Fund.
- 6119 Investments—Public Trustee—D. O. Olukolu's Trust.
- 6120 Investments—Public Trustee—Jos Tin Areas Trust.
- 6121 Investments—Public Trustee—Dr John Randle's Trust.
- 6122 Investments—Public Trustee—J. M. Wood's Trust.
- 6123 Investments—Public Trustee—Nigerian Railway Provident Fund.
- 6124 Investments—General.
- 6125 Investments
- 6126 Investments
- 6127 Investments
- 6128 Investments
- 6129 Investments
- 6130 Investments
- 6131 Investments
- 6132 Investments
- 6133 Investments
- 6134 Investments

INVESTMENTS (6100-6199)—*continued*

- 6135 Investments
- 6136 Investments
- 6137 Investments
- 6138 Investments
- 6139 Investments
- 6140 Investments
- 6141 Investments
- 6142 Investments
- 6143 Investments
- 6144 Investments
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- 6168 Investments
- 6169 Investments
- 6170 Investments

INVESTMENTS (6100-6199)—*continued*

- 6171 Investments
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- 6176 Investments
- 6177 Investments
- 6178 Investments
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- 6192 Investments
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- 6194 Investments
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- 6197 Investments
- 6198 Investments
- 6199 Investments

GROUP 6200 TO 6299. CONTROL ACCOUNTS—ADVANCES—MOTOR VEHICLES
(THESE ACCOUNTS ARE SUBSIDIARY TO ACCOUNT 1807 ADVANCES—
MOTOR VEHICLE—TREASURY CONTROL ACCOUNT).

- 6200 Advances—Motor Vehicles—Accountant-General. (Closes 31-5-1959).
- 6200 Advances—Motor Vehicles—Ministry of Finance. (From 1-6-1959).
- 6201 Advances—Motor Vehicles—Administrator-General.
- 6202 Advances—Motor Vehicles—Agricultural Research.
- 6203 Advances—Motor Vehicles—Antiquities.
- 6204 Advances—Motor Vehicles—Civil Aviation.
- 6205 Advances—Motor Vehicles—Chemistry.
- 6206 Advances—Motor Vehicles—Commerce and Industries.
- 6207 Advances—Motor Vehicles—Co-operative.
- 6208 Advances—Motor Vehicles—Council of Ministers.
- 6209 Advances—Motor Vehicles—Education.
- 6210 Advances—Motor Vehicles—Fisheries Research.
- 6211 Advances—Motor Vehicles—Forest Research.
- 6212 Advances—Motor Vehicles—Geological Survey.
- 6213 Advances—Motor Vehicles—Governor-General's Office.
- 6214 Advances—Motor Vehicles—House of Representatives.
- 6215 Advances—Motor Vehicles—Inland Revenue.
- 6216 Advances—Motor Vehicles—Information Service.
- 6217 Advances—Motor Vehicles—Judicial.
- 6218 Advances—Motor Vehicles—Labour.
- 6219 Advances—Motor Vehicles—Legal.
- 6220 Advances—Motor Vehicles—Medical.
- 6221 Advances—Motor Vehicles—Meteorology.
- 6222 Advances—Motor Vehicles—Mines.
- 6223 Advances—Motor Vehicles—Ministry of Commerce and Industries.
- 6224 Advances—Motor Vehicles—Ministry of Communications and Aviation.
- 6225 Advances—Motor Vehicles—Ministry of Education.
- 6226 Advances—Motor Vehicles—Ministry of Health.
- 6227 Advances—Motor Vehicles—Ministry of Internal Affairs.
- 6228 Advances—Motor Vehicles—Ministry of Labour and Welfare.
- 6229 Advances—Motor Vehicles—Ministry of Lagos Affairs, Mines and Power.
(Closes 31-3-1959).
- 6230 Advances—Motor Vehicles—Ministry of Research and Information.
- 6231 Advances—Motor Vehicles—Ministry of Transport (Marine).
- 6232 Advances—Motor Vehicles—Ministry of Works.
- 6233 Advances—Motor Vehicles—Miscellaneous Recoveries (Accountant-General).

CONTROL ACCOUNTS—ADVANCES—MOTOR VEHICLES (6200-6299)—*continued*

- 6234 Advances—Motor Vehicles—Nigeria Magazine and Exhibition.
- 6235 Advances—Motor Vehicles—Nigerianisation Office.
- 6236 Advances—Motor Vehicles—Pension Assessment Board.
- 6237 Advances—Motor Vehicles—Police (Central).
- 6238 Advances—Motor Vehicles—Police (Force Headquarters).
- 6239 Advances—Motor Vehicles—Police (Northern Region).
- 6240 Advances—Motor Vehicles—Police (Western Region).
- 6241 Advances—Motor Vehicles—Police (Eastern Region).
- 6242 Advances—Motor Vehicles—Police (Southern Cameroons).
- 6243 Advances—Motor Vehicles—Port Harcourt Wharf Extension.
- 6244 Advances—Motor Vehicles—Prime Minister's Office. (Excl'd. Min. of Finance
1-6-59)
- 6245 Advances—Motor Vehicles—Printing and Stationery.
- 6246 Advances—Motor Vehicles—Prisons.
- 6247 Advances—Motor Vehicles—Public Service Commission.
- 6248 Advances—Motor Vehicles—Public Works Department.
- 6249 Advances—Motor Vehicles—Records Office.
- 6250 Advances—Motor Vehicles—Social Welfare.
- 6251 Advances—Motor Vehicles—Statistics.
- 6252 Advances—Motor Vehicles—Survey.
- 6253 Advances—Motor Vehicles—Training Centre.
- 6254 Advances—Motor Vehicles—Valuation Unit. (Closes 31-3-59).
- 6255 Advances—Motor Vehicles—Veterinary Research.
- 6256 Advances—Motor Vehicles—Ministry of Finance (Leave Reliefs).
- 6257 Advances—Motor Vehicles—Railway Police.
- 6258 Advances—Motor Vehicles
- 6259 Advances—Motor Vehicles
- 6260 Advances—Motor Vehicles
- 6261 Advances—Motor Vehicles
- 6262 Advances—Motor Vehicles
- 6263 Advances—Motor Vehicles
- 6264 Advances—Motor Vehicles
- 6265 Advances—Motor Vehicles
- 6266 Advances—Motor Vehicles
- 6267 Advances—Motor Vehicles
- 6268 Advances—Motor Vehicles
- 6269 Advances—Motor Vehicles
- 6270 Advances—Motor Vehicles

CONTROL ACCOUNTS—ADVANCES—MOTOR VEHICLES (6200-6299)—*continued*

- 6271 Advances—Motor Vehicles
- 6272 Advances—Motor Vehicles
- 6273 Advances—Motor Vehicles
- 6274 Advances—Motor Vehicles
- 6275 Advances—Motor Vehicles
- 6276 Advances—Motor Vehicles
- 6277 Advances—Motor Vehicles
- 6278 Advances—Motor Vehicles
- 6279 Advances—Motor Vehicles
- 6280 Advances—Motor Vehicles
- 6281 Advances—Motor Vehicles
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- 6294 Advances—Motor Vehicles
- 6295 Advances—Motor Vehicles
- 6296 Advances—Motor Vehicles
- 6297 Advances—Motor Vehicles
- 6298 Advances—Motor Vehicles
- 6299 Advances—Motor Vehicles

GROUP 6300 TO 6399. CONTROL ACCOUNTS—ADVANCES—BICYCLES. (THESE ACCOUNTS ARE SUBSIDIARY TO ACCOUNT 1811 ADVANCES—BICYCLE—TREASURY CONTROL ACCOUNT)

- 6300 Advances—Bicycles—Accountant-General. (Closes 31-5-1959).
- 6300 Advances—Bicycles—Ministry of Finance. (From 1-6-59).
- 6301 Advances—Bicycles—Administrator-General.
- 6302 Advances—Bicycles—Agricultural Research.
- 6303 Advances—Bicycles—Antiquities.
- 6304 Advances—Bicycles—Civil Aviation.
- 6305 Advances—Bicycles—Chemistry.
- 6306 Advances—Bicycles—Commerce and Industries.
- 6307 Advances—Bicycles—Co-operative.
- 6308 Advances—Bicycles—Council of Ministers.
- 6309 Advances—Bicycles—Education.
- 6310 Advances—Bicycles—Fisheries Research.
- 6311 Advances—Bicycles—Forest Research.
- 6312 Advances—Bicycles—Geological Survey.
- 6313 Advances—Bicycles—Governor-General's Office.
- 6314 Advances—Bicycles—House of Representatives.
- 6315 Advances—Bicycles—Inland Revenue.
- 6316 Advances—Bicycles—Information Service.
- 6317 Advances—Bicycles—Judicial.
- 6318 Advances—Bicycles—Labour.
- 6319 Advances—Bicycles—Legal.
- 6320 Advances—Bicycles—Medical.
- 6321 Advances—Bicycles—Meteorology.
- 6322 Advances—Bicycles—Mines.
- 6323 Advances—Bicycles—Ministry of Commerce and Industries.
- 6324 Advances—Bicycles—Ministry of Communications and Aviation.
- 6325 Advances—Bicycles—Ministry of Education.
- 6326 Advances—Bicycles—Ministry of Health.
- 6327 Advances—Bicycles—Ministry of Internal Affairs.
- 6328 Advances—Bicycles—Ministry of Labour and Welfare.
- 6329 Advances—Bicycles—Ministry of Lagos Affairs, Mines and Power. (Closes 31-3-59).
- 6330 Advances—Bicycles—Ministry of Research and Information.
- 6331 Advances—Bicycles—Ministry of Transport (Marine).
- 6332 Advances—Bicycles—Ministry of Works.

CONTROL ACCOUNTS—ADVANCES—BICYCLES (6300-6399)—*continued*

- 6333 Advances—Bicycles—Miscellaneous Recoveries (Accountant-General).
- 6334 Advances—Bicycles—Nigeria Magazine and Exhibition.
- 6335 Advances—Bicycles—Nigerianisation Office.
- 6336 Advances—Bicycles—Pension Assessment Board.
- 6337 Advances—Bicycles—Police (Central).
- 6338 Advances—Bicycles—Police (Force Headquarters).
- 6339 Advances—Bicycles—Police (Northern Region).
- 6340 Advances—Bicycles—Police (Western Region).
- 6341 Advances—Bicycles—Police (Eastern Region).
- 6342 Advances—Bicycles—Police (Southern Cameroons).
- 6343 Advances—Bicycles—Port Harcourt Wharf Extension.
- 6344 Advances—Bicycles—Prime Minister's Office. (Excl'd. Min. of Finance 1-6-59).
- 6345 Advances—Bicycles—Printing and Stationery.
- 6346 Advances—Bicycles—Prisons.
- 6347 Advances—Bicycles—Public Service Commission.
- 6348 Advances—Bicycles—Public Works Department.
- 6349 Advances—Bicycles—Records Office.
- 6350 Advances—Bicycles—Social Welfare.
- 6351 Advances—Bicycles—Statistics.
- 6352 Advances—Bicycles—Survey.
- 6353 Advances—Bicycles—Training Centre.
- 6354 Advances—Bicycles—Valuation Unit. (Closes 31-1-59).
- 6355 Advances—Bicycles—Veterinary Research.
- 6356 Advances—Bicycles—Ministry of Finance (Leave Reliefs).
- 6357 Advances—Bicycles—Railway Police.
- 6358 Advances—Bicycles
- 6359 Advances—Bicycles
- 6360 Advances—Bicycles
- 6361 Advances—Bicycles
- 6362 Advances—Bicycles
- 6363 Advances—Bicycles
- 6364 Advances—Bicycles
- 6365 Advances—Bicycles
- 6366 Advances—Bicycles
- 6367 Advances—Bicycles
- 6368 Advances—Bicycles

CONTROL ACCOUNTS—ADVANCES—BICYCLES (6300-6399)—*continued*

- 6369 Advances—Bicycles
- 6370 Advances—Bicycles
- 6371 Advances—Bicycles
- 6372 Advances—Bicycles
- 6373 Advances—Bicycles
- 6374 Advances—Bicycles
- 6375 Advances—Bicycles
- 6376 Advances—Bicycles
- 6377 Advances—Bicycles
- 6378 Advances—Bicycles
- 6379 Advances—Bicycles
- 6380 Advances—Bicycles
- 6381 Advances—Bicycles
- 6382 Advances—Bicycles
- 6383 Advances—Bicycles
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- 6388 Advances—Bicycles
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- 6390 Advances—Bicycles
- 6391 Advances—Bicycles
- 6392 Advances—Bicycles
- 6393 Advances—Bicycles
- 6394 Advances—Bicycles
- 6395 Advances—Bicycles
- 6396 Advances—Bicycles
- 6397 Advances—Bicycles
- 6398 Advances—Bicycles
- 6399 Advances—Bicycles

GROUP 6400 TO 6499. PUBLIC DEBIT. (THESE ARE MEMORANDUM ACCOUNTS
MAINTAINED BY THE TREASURY, AND SHOULD BE USED BY NO OTHER DEPARTMENT)

- 6400 Public Debt.
- 6401 1923 4% Loan, redeemable 1963.
- 6402 1923 4% Loan, Statutory Sinking Fund.
- 6403 1923 4% Loan—Trustees—Statutory Sinking Fund.
- 6404 1946 3¼% Loan, redeemable 1956-61.
- 6405 1946 3¼% Loan, Statutory Sinking Fund.
- 6406 1946 3¼% Loan—Trustees—Statutory Sinking Fund.
- 6407 1947 2½% Loan, redeemable 1966-71.
- 6408 1947 2½% Loan, Statutory Sinking Fund.
- 6409 1947 2½% Loan, Trustees—Statutory Sinking Fund.
- 6410 1949 3% Loan, redeemable 1975-77.
- 6411 1949 3% Loan, Statutory Sinking Fund.
- 6412 1949 3% Loan—Trustees—Statutory Sinking Fund.
- 6413 1951 3½% Loan, redeemable 1964-66.
- 6414 1951 3½% Loan, Statutory Sinking Fund.
- 6415 1951 3½% Loan, Trustees—Statutory Sinking Fund.
- 6416 Loan from University College, Ibadan.
- 6417 Loan from Nigeria Cocoa Marketing Board.
- 6418 Loan from Northern Region Marketing Board.
- 6419 Loan from Western Region Marketing Board.
- 6420 Loan from Eastern Region Marketing Board.
- 6421 Loan from Southern Cameroons Marketing Board.
- 6422 Loan from International Bank for Railway Extension.
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PUBLIC DEBT (6400-6499)—*continued*

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PUBLIC DEBT (6400-6499)—*continued*

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GROUP 6500 TO 6599. ADVANCES—PERSONAL—SELF-ACCOUNTING DEPARTMENTS AND OFFICES OUTSIDE NIGERIA. (BALANCES ARE CLEARED *via* THE PERSONAL ADVANCE FUND).

- 6500 Advances—Personal—Office of the Commissioner of the Federation of Nigeria in the United Kingdom.
- 6501
- 6502 Advances—Personal—Pilgrim Officer, Khartoum.
- 6503
- 6504 Advances—Personal—Pilgrim Officer, Jeddah.
- 6505 Advances—Personal—Liaison Officer, Washington.
- 6506 Advances—Personal—Labour Officer, Fernando Po.
- 6507 Advances—Personal—Labour Officer, French Gabon.
- 6508 Advances—Personal—Director of Posts and Telegraphs.
- 6509 Advances—Personal—Comptroller of Customs and Excise.
- 6510 Advances—Personal—Director of Inland Waterways.
- 6511 Advances—Personal—Director of Naval Forces.
- 6512 Advances—Personal—Director of Federal Audit.
- 6513 Advances—Personal—Director of Marketing and Exports.
- 6514 Advances—Personal—Chief Federal Lands Officer. (Closes 31-3-59).
- 6515 Advances—Personal—Government Coastal Agent.
- 6516 Advances—Personal—Nigerian Military Force.
- 6517 Advances—Personal—Chief Inspector of Mines.
- 6518 Advances—Personal—Ministry of Lagos Affairs, Mines and Power. (From 1-4-59).
- 6519 Advances—Personal
- 6520 Advances—Personal
- 6521 Advances—Personal
- 6522 Advances—Personal
- 6523 Advances—Personal
- 6524 Advances—Personal
- 6525 Advances—Personal
- 6526 Advances—Personal
- 6527 Advances—Personal
- 6528 Advances—Personal
- 6529 Advances—Personal
- 6530 Advances—Personal
- 6531 Advances—Personal
- 6532 Advances—Personal
- 6533 Advances—Personal
- 6534 Advances—Personal
- 6535 Advances—Personal

ADVANCES—PERSONAL—SELF-ACCOUNTING DEPARTMENTS AND OFFICE OUTSIDE
NIGERIA (6500-6599)—*continued*

- 6536 Advances—Personal
- 6537 Advances—Personal
- 6538 Advances—Personal
- 6539 Advances—Personal
- 6540 Advances—Personal
- 6541 Advances—Personal
- 6542 Advances—Personal
- 6543 Advances—Personal
- 6544 Advances—Personal
- 6545 Advances—Personal
- 6546 Advances—Personal
- 6547 Advances—Personal
- 6548 Advances—Personal
- 6549 Advances—Personal
- 6550 Advances—Personal
- 6551 Advances—Personal
- 6552 Advances—Personal
- 6553 Advances—Personal
- 6554 Advances—Personal
- 6555 Advances—Personal
- 6556 Advances—Personal
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- 6566 Advances—Personal
- 6567 Advances—Personal
- 6568 Advances—Personal
- 6569 Advances—Personal
- 6570 Advances—Personal
- 6571 Advances—Personal
- 6572 Advances—Personal
- 6573 Advances—Personal
- 6574 Advances—Personal

ADVANCES—PERSONAL—SELF-ACCOUNTING DEPARTMENTS AND OFFICE OUTSIDE
NIGERIA (6500-6599)—*continued*

- 6575 Advances—Personal
- 6576 Advances—Personal
- 6577 Advances—Personal
- 6578 Advances—Personal
- 6579 Advances—Personal
- 6580 Advances—Personal
- 6581 Advances—Personal
- 6582 Advances—Personal
- 6583 Advances—Personal
- 6584 Advances—Personal
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- 6586 Advances—Personal
- 6587 Advances—Personal
- 6588 Advances—Personal
- 6589 Advances—Personal
- 6590 Advances—Personal
- 6591 Advances—Personal
- 6592 Advances—Personal
- 6593 Advances—Personal
- 6594 Advances—Personal
- 6595 Advances—Personal
- 6596 Advances—Personal
- 6597 Advances—Personal
- 6598 Advances—Personal
- 6599 Advances—Personal

GENERAL LEDGER SUSPENSE ACCOUNTS—SELF-ACCOUNTING DEPARTMENTS AND
OFFICES OUTSIDE NIGERIA (6600-6699)—*continued*

- 6670 General Ledger Suspense Account
- 6671 General Ledger Suspense Account
- 6672 General Ledger Suspense Account
- 6673 General Ledger Suspense Account
- 6674 General Ledger Suspense Account
- 6675 General Ledger Suspense Account
- 6676 General Ledger Suspense Account
- 6677 General Ledger Suspense Account
- 6678 General Ledger Suspense Account
- 6679 General Ledger Suspense Account
- 6680 General Ledger Suspense Account
- 6681 General Ledger Suspense Account
- 6682 General Ledger Suspense Account
- 6683 General Ledger Suspense Account
- 6684 General Ledger Suspense Account
- 6685 General Ledger Suspense Account
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- 6692 General Ledger Suspense Account
- 6693 General Ledger Suspense Account
- 6694 General Ledger Suspense Account
- 6695 General Ledger Suspense Account
- 6696 General Ledger Suspense Account
- 6697 General Ledger Suspense Account
- 6698 General Ledger Suspense Account
- 6699 General Ledger Suspense Account

GROUP 6700 TO 6799 CONTROL ACCOUNTS—PERSONAL ADVANCES (THESE ACCOUNTS ARE SUBSIDIARY TO ACCOUNT 1801, ADVANCES—PERSONAL—TREASURY CONTROL ACCOUNT).

- 6700 Advances—Personal—Accountant-General. (Closes 31-3-59).
- 6700 Advance—Personal—Ministry of Finance. (From 1-6-59).
- 6701 Advances—Personal—Administrator-General.
- 6702 Advances—Personal—Agricultural Research.
- 6703 Advances—Personal—Antiquities.
- 6704 Advances—Personal—Civil Aviation.
- 6705 Advances—Personal—Chemistry.
- 6706 Advances—Personal—Commerce and Industries.
- 6707 Advances—Personal—Co-operative.
- 6708 Advances—Personal—Council of Ministers.
- 6709 Advances—Personal—Education.
- 6710 Advances—Personal—Fisheries Research.
- 6711 Advances—Personal—Forest Research.
- 6712 Advances—Personal—Geological Survey.
- 6713 Advances—Personal—Governor-General's Office.
- 6714 Advances—Personal—House of Representatives.
- 6715 Advances—Personal—Inland Revenue.
- 6716 Advances—Personal—Information Service.
- 6717 Advances—Personal—Judicial.
- 6718 Advances—Personal—Labour.
- 6719 Advances—Personal—Legal.
- 6720 Advances—Personal—Medical.
- 6721 Advances—Personal—Meteorology.
- 6722 Advances—Personal.
- 6723 Advances—Personal—Ministry of Commerce and Industries.
- 6724 Advances—Personal—Ministry of Communications and Aviation.
- 6725 Advances—Personal—Ministry of Education.
- 6726 Advances—Personal—Ministry of Health.
- 6727 Advances—Personal—Ministry of Internal Affairs.
- 6728 Advances—Personal—Ministry of Labour and Welfare.
- 6729 Advances—Personal—Ministry of Lagos Affairs, Mines and Power. (Closes 31-3-59).
- 6730 Advances—Personal—Ministry of Research and Information.
- 6731 Advances—Personal—Ministry of Transport (Marine).
- 6732 Advances—Personal—Ministry of Works.
- 6733 Advances—Personal—Miscellaneous Recoveries (Accountant-General).
- 6734 Advances—Personal—National Archives.