

# **Bayelsa State Government**



**BAYELSA STATE**  
...the Glory of All Land

## **Budget Classification and Chart of Accounts for Local Governments in Bayelsa State - Users' Manual**

**2025**



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## Foreword

This user manual for the Budget classification and Chart of account (BC. & CoA) marks a significant step forward in our commitment to strengthen governance, accountability and transparency at the local Government level. It is a key part of our broader public financial management (PFM) reforms, designed to bring structure, clarity and consistency on how local governments plan, budget and report their finances. The manual provides a standardized guide for the adoption and implementation of the updated BC&CoA across all local Government Councils (LGCs) in the State.

Beyond technical improvements, this reform is about a better service delivery with clearer budget classifications and improved financial reporting. local Government Councils will be better positioned to allocate resources effectively, prioritize projects based on real needs, and track spending with greater precision. The manual also sets the foundation for the rollout of the local Government Financial Management Information System (LG-FMIS), a digital tool that will help to further improve efficiency, accuracy and data-driven decision making.

As part of the State Government reform efforts, Local Government Development Plans (LGDPs) will be developed and aligned with the Bayelsa State Development plan. This ensures that budgeting at the local level is tied to broader policy goals, helping to drive real, measurable progress across communities.

I call on all Local Government Councils, administrators, and finance officers to embrace this reform with the seriousness it deserves. The Ministry of Local Government, Chieftaincy and Community Development, Budget and Economic Planning and the Auditors-General for State and local Governments will continue to provide guidance and oversight as implementation progresses.

Together we can build a stronger, more accountable system, one that delivers better outcomes for the people of Bayelsa State.



Senator Douye Diri  
Executive Governor,  
Bayelsa State.

#### ACKNOWLEDGEMENT

I am pleased to formally acknowledge the implementation of Budget Classification and Chart of Accounts (BC & CoA) at the local Government level in Bayelsa State. This milestone represents a major advancement in our ongoing efforts to strengthen financial management, promote transparency and improve governance across all tiers of government.

The standardized BC & CoA will bring greater clarity to budget processes, align local government financial reporting with national standards, and enable more consistent, accurate, and timely financial data. These improvements will support better planning, more responsible resource allocation, and ultimately, more effective service delivery to the people of Bayelsa State.

On behalf of the Bayelsa State Government, I extend my sincere appreciation to my staff for their commitment and our partners for the technical support and continued partnership in driving public financial management reforms. I also commend the dedicated teams from the Ministry of Local government, Budget and Economic Planning, and the office of the Auditor-General for local Government for their contributions in making this reform a reality.

This implementation is more than a technical upgrade, it is a foundation for better governance and more accountable leadership. We encourage all local government stakeholders to fully embrace this framework and make the most of the tools it offers to improve financial systems and outcomes across Bayelsa State.

  
**Tokoni Ifidi**  
Accountant-General  
Bayelsa State.

## Acronyms

| Acronym | Definition                                      |
|---------|-------------------------------------------------|
| BC      | Budget Classification                           |
| CDF     | Capital Development Fund                        |
| CoA     | Chart of Accounts                               |
| COFOG   | Classification by Functions of Government       |
| CRF     | Consolidated Revenue Fund                       |
| FAAC    | Federation Account Allocation Committee         |
| FEC     | Federal Executive Council                       |
| FOI     | Freedom of Information                          |
| IFAC    | International Federation of Accountants         |
| IPSAS   | International Public Sector Accounting Standard |
| LGs     | Local Governments                               |
| LOCU    | Local Government Coordination Unit              |
| NCoA    | New Chart of Account                            |
| PPE     | Property, Plant and Equipment                   |
| RE      | Revenue and Expenditure                         |
| REAL    | Revenue, Expenditure, Assets and Liabilities    |
| VAT     | Value Added Tax                                 |

## 1.0 - Introduction

Public Financial Management and Public Service Reforms are considered critical to effective and efficient service delivery across all three tiers of Government. One such reform area being pursued by the Bayelsa State Government along with the 8 Local Government Areas of the State is the adoption of the International Public Sector Accounting Standard (IPSAS) in budgeting and financial reporting.

Essentially, this includes the adoption of the New National Chart of Account (NCoA) and Budget Classification (BC) which helps in the improvement of the quality of public expenditure and financial management systems and ensures transparency and accountability in the use of public resources. Budget Classification (BC) and New Chart of Accounts (NCoA) is a complete listing of budgeting and accounting *items* where each item is *uniquely* represented by a *code* and grouped into tables of *related* data to track, manage and report, and accounting of public expenditure in an orderly, efficient and transparent manner. It is primarily for the implementation of a uniform accounting system that is IPSAS-compliant.

The migration to the IPSAS standard was sequel to the Federal Executive Council (FEC) approval of July 2010 for the adoption of the International Public Sectors entities in Nigeria. After this, the Office of the Accountant General of the Federation through a sub-committee of the Federation Account Allocation Committee (FAAC) established in June 2011 developed the new BC & CoA, which the Federal Government and almost all States in the Federation (including Bayelsa State) have now migrated to. This makes it imperative for all the eight (8) Local Governments (LGs) in the State to follow the same path and adopt the new BC & CoA as they affect public expenditure and financial management operations in the Local Government Councils.

Indeed, the subsequent National Treasury Circular of May 2013 among others, enjoined both States and Local Governments to implement IPSAS Complaint Budget and Accounting formats. Based on the above, the 8 Local Governments of Bayelsa State are committed to the implementation of the IPSAS Complaint Budget and financial reporting with effect from the 2023 fiscal year. This manual is therefore prepared to guide the users to use the BC & CoA for effective implementation.

### 1.1 - Benefits of IPSAS Compliant Budget Classification (BC) and New Chart of Accounts (NCoA)

The benefits and advantages of adopting the IPSAS Chart of Account include the following;

1. Improve accountability and transparency hence, quality service delivery
2. Ensure credibility/integrity that will build confidence in partners and other stakeholders
3. Secure political and economic leverage
4. Ensure comparability in line with international best practices.
5. Greater disclosures provide information for better decision-making and in turn, lead to better use of public resources.
6. To enhance the Fiscal Operation Report that will increase control of public agencies.
7. Enhance Public Private Partnership arrangements.
8. Increased cross-border investment and foreign direct investment.
9. Enhance the adaptation of the Freedom of Information (FOI) Act, 2011

## 2.0 - Structure of the Revised Chart of Accounts

The Chart of Accounts is made up of six (6) segments of 26 parts and 52 digits each representing an essential detail of each transaction. The six segments and their parts are shown in Table 1. In designing the CoA, an effort has been made to comply, as much as practicable, with the IMF Government Finance Manual 2001 (GFS), International Public Sector Accounting Standards (IPSAS) of International Federation of Accountants (IFAC) reporting requirements and other known modern public sector budgeting and accounting coding models. The Economic Segment of the COA has been modelled using the **REAL** (*Revenue, Expenditure, Assets and Liabilities*). This will enable easy migration to IPSAS accrual basis of accounting in future. Table 1 below presents the picture of each segment of the COA.

Table 1 NCoA Structure

| S/No  | Segment        | No of Digits | Description                                                               |
|-------|----------------|--------------|---------------------------------------------------------------------------|
| 1     | Administrative | 12           | Entity Responsible/Cost or Revenue Centre/Who? e.g. Min. of Health        |
| 2     | Economic       | 8            | What Transaction? e.g. Expenditure on Local Travel & Transport            |
| 3     | Functional     | 5            | Purpose? e.g. General Medical Services                                    |
| 4     | Programme      | 14           | Why? e.g. Primary Health Care                                             |
| 5     | Fund           | 5            | Source/Financed by? Main Envelope- CRF, Domestic Aid & Grants             |
| 6     | Geo Codes      | 8            | Where? (Location of Benefit of Transaction) e.g. Nasarawa LGA, Kano State |
| TOTAL |                | 52           |                                                                           |

### 2.1 - Administrative Segment

Administrative classification provides information on the public sector organisations that incur expenditures or receive revenues on behalf of the government. An administrative classification of expenditure is needed to identify responsibilities for the main blocks of public expenditure and the day-to-day administration of the budget. The administrative classification identifies the entity that is responsible for managing the public funds concerned – such as Treasury, Works, Agric, Community and Water Sanitation and Hygiene Departments or at the lower level, Building, Livestock and Water sections of the Local Government.

The Administrative segment is made up of twelve (12) digits and is broken down into 5 levels. The levels, components, number of digits and descriptions are presented in Table 2 below.

Table 2: Structure of Administrative Segment

| Level | Component            | Digits | Description                                  |
|-------|----------------------|--------|----------------------------------------------|
| 1     | Sector               | 2      | Five Sectors are Defined in the National CoA |
| 2     | Organisation         | 2      | Departments (at LG level)                    |
| 3     | Sub-Organisation     | 3      | Sections                                     |
| 4     | Sub-Sub-Organisation | 3      | Units                                        |

|   |                          |   |            |
|---|--------------------------|---|------------|
| 5 | Sub-Sub-Sub-Organisation | 2 | Facilities |
|---|--------------------------|---|------------|

For practical application, levels 3 and 4 have effectively been merged to form a six-digit code (combining sub-org and sub-sub-org). The sub-sub-sub organisation (level 5) is not currently being deployed.

*Table 3: Administrative Segment Coding*

| Code                | Description                                     | Level |
|---------------------|-------------------------------------------------|-------|
| <b>010000000000</b> | <b>Administration Sector</b>                    | 1     |
| <b>011100000000</b> | <b>Office of the LG Chairman</b>                | 2     |
| 011100100100        | Chairman Office                                 | 3     |
| 011100100200        | Deputy Chairman Office                          | 3     |
| 011100100500        | Advisers/Assistants                             | 3     |
| 011100118300        | Internal Audit                                  | 3     |
| <b>016100000000</b> | <b>Secretary to the Local Government</b>        | 2     |
| 016100100100        | Secretary to the Local Government               | 3     |
| <b>011200000000</b> | <b>The Legislative Council</b>                  | 2     |
| 011200100100        | The Legislative Council                         | 3     |
| <b>020000000000</b> | <b>Economic Sector</b>                          | 1     |
| <b>021500000000</b> | <b>Department of Agriculture and Forestry</b>   | 2     |
| 021500100100        | Department of Agriculture and Forestry          | 3     |
| <b>022000000000</b> | <b>Department of Administration and Finance</b> | 2     |
| 022000100100        | Department of Administration and Finance        | 3     |
| <b>023400000000</b> | <b>Department of Works and Infrastructure</b>   | 2     |
| 023400100100        | Department of Works and Infrastructure          | 3     |
| <b>050000000000</b> | <b>Social Sector</b>                            | 1     |
| <b>051700000000</b> | <b>Department of Education</b>                  | 2     |
| 051700100100        | Department of Education                         | 3     |
| <b>052100000000</b> | <b>Department of Health Care</b>                | 2     |
| 052100100100        | Department of Health Care                       | 3     |
| <b>055100000000</b> | <b>Department of Social Development</b>         | 2     |
| 055100100100        | Department of Social Development                | 3     |

## 2.2 - Economic Segment

The Economic segment answers the “What” question of every transaction whether receipts (revenues) or payments (expenditure). Economic classification identifies the type of revenue received (whether recurrent revenue such as Internally Generated Revenue and Federally collected Revenue or Capital receipts such as Aid & Grants, Loans, etc.) or expenditure incurred (whether recurrent expenditure – personnel cost (salaries and allowances) and Other Recurrent also referred to as overhead costs (transport & travelling, office materials, maintenance of vehicles, etc) and Capital expenditure. Economic Segment has 8 digits and is made up of five (5) different grouping levels as shown in the Table 4 below.

*Table 4: Structure of Economic Segment*

| Level | Grouping Level   | Digit |
|-------|------------------|-------|
| 1     | Account Type     | 1     |
| 2     | Account Sub-type | 1     |

|   |                   |   |
|---|-------------------|---|
| 3 | Account Class     | 2 |
| 4 | Account Sub-class | 2 |
| 5 | Line item         | 2 |

Table 5: Economic Segment Coding – Revenue

| Code          | Description                                          | Level |
|---------------|------------------------------------------------------|-------|
| <b>1</b>      | <b>REVENUE</b>                                       | 1     |
| <b>11</b>     | <b>GOVERNMENT SHARE OF FAAC</b>                      | 2     |
| <b>1101</b>   | <b>GOVERNMENT SHARE OF FAAC</b>                      | 3     |
| <b>110101</b> | <b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>  | 4     |
| 11010101      | STATUTORY ALLOCATION                                 | 5     |
| 11010104      | 13% DERIVATION                                       | 5     |
| <b>110102</b> | <b>STATE GOVERNMENT SHARE OF VAT</b>                 | 4     |
| 11010201      | SHARE OF VAT                                         | 5     |
| <b>110103</b> | <b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b> | 4     |
| 11010301      | Excess Crude                                         | 5     |
| 11010302      | Excess Non-Oil                                       | 5     |
| 11010303      | Exchange Gain                                        | 5     |
| 11010304      | Ecological Fund                                      | 5     |
| 11010305      | Electronic Money Transfer Levy (EMTL)                | 5     |
| 11010306      | FOREX Equalisation Mineral                           | 5     |
| 11010307      | FOREX Equalisation Non-Mineral                       | 5     |
| 11010308      | Solid Mineral                                        | 5     |
| 11010309      | Derivation Refunds                                   | 5     |
| 11010310      | NNPC Refund                                          | 5     |
| 11010311      | NLNG Divided                                         | 5     |
| 11010312      | Stabilization Funds                                  | 5     |
| 11010313      | State Infrastructure & Security                      | 5     |
| 11010314      | Signature Bonus                                      | 5     |
| 11010315      | Refund for Excess Bank Charges                       | 5     |
| 11010316      | Flood Intervention                                   | 5     |
| 11010399      | Other FAAC Distributions                             | 5     |
| <b>12</b>     | <b>INDEPENDENT REVENUE</b>                           | 2     |
| <b>1201</b>   | <b>TAX REVENUE</b>                                   | 3     |
| <b>120101</b> | <b>PERSONAL TAXES</b>                                | 4     |
| 12010101      | PERSONAL TAXES - BYSG                                | 5     |
| 12010102      | PERSONAL TAXES - OTHERS                              | 5     |
| 12010103      | DIRECT ASSESSMENT - CURRENT/ARREARS                  | 5     |
| <b>120103</b> | <b>OTHER TAXES</b>                                   | 4     |
| 12010301      | OTHER WITHHOLDING TAXES                              | 5     |
| 12010302      | CAPITAL GAINS TAX                                    | 5     |
| <b>1202</b>   | <b>NON-TAX REVENUE</b>                               | 3     |
| <b>120201</b> | <b>LICENCES - GENERAL</b>                            | 4     |
| 12020105      | RADIO/TELEVISION STATION LICENSES                    | 5     |
| 12020107      | BOATS & CANOE (SMALL CRAFT) LICENSE                  | 5     |
| 12020108      | REGISTRATION OF VOLUNTARY ORGANIZATIONS              | 5     |
| 12020109      | INLAND WATER-WAY LICENSE                             | 5     |
| 12020110      | BAKE HOUSE LICENSE                                   | 5     |
| 12020112      | BRICKMAKING, etc LICENSE                             | 5     |

| Code          | Description                                     | Level |
|---------------|-------------------------------------------------|-------|
| 12020113      | CART LICENSES                                   | 5     |
| 12020114      | DANE GUN LICENSES                               | 5     |
| 12020115      | CATTLE DEALER LICENSES                          | 5     |
| 12020116      | DRIED FISH & MEAT LICENSES                      | 5     |
| 12020118      | PET (DOG) LICENSES                              | 5     |
| 12020119      | FISHING PERMITS                                 | 5     |
| 12020120      | HAWKER'S PERMITS                                | 5     |
| 12020121      | HUNTING PERMITS                                 | 5     |
| 12020122      | PRODUCE BUYING LICENSES                         | 5     |
| 12020124      | ABBATTOIR LICENSE                               | 5     |
| 12020126      | TRACTOR HIRING SERVICES                         | 5     |
| 12020127      | BOREHOLE DRILLING LICENSES                      | 5     |
| 12020128      | POOL BETTING & CASINO LICENSES/GAMING           | 5     |
| 12020129      | CINEMATOGRAPH LICENSES                          | 5     |
| 12020131      | MOTOR VEHICLE LICENSES                          | 5     |
| 12020132      | DRIVERS' LICENSES                               | 5     |
| 12020133      | PATENT MEDICINE & DRUG STORES LICENSES          | 5     |
| 12020134      | PRIVATE SCHOOLS LICENSES                        | 5     |
| 12020135      | HEALTH FACILITIES LICENSES                      | 5     |
| 12020136      | TRADE PERMIT LICENSES                           | 5     |
| <b>120204</b> | <b>FEES - GENERAL</b>                           | 4     |
| 12020401      | COURT FEES                                      | 5     |
| 12020404      | TRADE UNION FEES                                | 5     |
| 12020409      | WEIGHTS & MEASURE FEES                          | 5     |
| 12020410      | ELECTRICAL INSPECTORATE FEES                    | 5     |
| 12020412      | RESEARCH TESTING FEES                           | 5     |
| 12020413      | FILMS CENSORSHIP/ PRODUCTION FEES               | 5     |
| 12020415      | TRADE TESTING FEES                              | 5     |
| 12020417      | CONTRACTOR REGISTRATION FEES                    | 5     |
| 12020418      | MARRIAGE/ DIVORCE FEES                          | 5     |
| 12020419      | ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES | 5     |
| 12020420      | PILGRIMS WELFARE FEES                           | 5     |
| 12020424      | ACCREDITATION FEES                              | 5     |
| 12020425      | DISINFECTION OF PRODUCE FEES                    | 5     |
| 12020426      | COURT SUMMONS FEES                              | 5     |
| 12020427      | TENDER FEES                                     | 5     |
| 12020428      | FIRE SAFETY CERTIFICATE FEES                    | 5     |
| 12020430      | PROFESSIONAL REGISTRATION FEES                  | 5     |
| 12020431      | ENVIRONMENTAL IMPACT ASSESSMENT FEES            | 5     |
| 12020436      | BILLBOARD ADVERTISEMENT FEES                    | 5     |
| 12020437      | DEEDS REGISTRATION FEES                         | 5     |
| 12020438      | SURVEY/ PLANNING/ BUILDING FEES                 | 5     |
| 12020439      | AGENCY FEES                                     | 5     |
| 12020440      | MEDICAL CONSULTANCY FEES                        | 5     |
| 12020441      | LABORATORY FEES                                 | 5     |
| 12020442      | ASSOCIATION FEES                                | 5     |
| 12020443      | BIRTH & DEATH REGISTRATION FEES                 | 5     |
| 12020444      | BURIAL FEES                                     | 5     |
| 12020445      | CHANGE OF OWNERSHIP FEES                        | 5     |
| 12020446      | AGRICULTURAL/VETINARY SERVICES FEES             | 5     |

| Code          | Description                                                      | Level |
|---------------|------------------------------------------------------------------|-------|
| 12020447      | LAND USE FEES /CERTIFICATE OF OCCUPANCY                          | 5     |
| 12020448      | DEVELOPMENT LEVIES/BAYELSA INFRASTRUCTURE MAINTENANCE LEVY (BIM) | 5     |
| 12020449      | BUSINESS/TRADE OPERATING FEES                                    | 5     |
| 12020450      | INSPECTION FEES                                                  | 5     |
| 12020451      | TIMBER & FORESTRY FEES                                           | 5     |
| 12020452      | SCHOOL/ TUITION/ EXAMINATION FEES                                | 5     |
| 12020453      | APPLICATIONS FEES                                                | 5     |
| 12020454      | PARKING FEES                                                     | 5     |
| <b>120205</b> | <b>FINES - GENERAL</b>                                           | 4     |
| 12020501      | FINES/PENALTIES                                                  | 5     |
| 12020502      | LATE FILING PENALTIES                                            | 5     |
| <b>120206</b> | <b>SALES - GENERAL</b>                                           | 4     |
| 12020601      | SALES OF JOURNAL & PUBLICATIONS                                  | 5     |
| 12020602      | SALES OF ID CARDS                                                | 5     |
| 12020603      | SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS                        | 5     |
| 12020604      | SALES OF VACCINES                                                | 5     |
| 12020605      | SALES OF BILLS OF ENTRIES/APPLICATION FORMS                      | 5     |
| 12020606      | SALES OF CONSULTANCY REGISTRATION FORMS                          | 5     |
| 12020607      | SALES OF IMPROVED SEEDS/CHEMICAL                                 | 5     |
| 12020608      | PROCEEDS FROM SALES OF FARM PRODUCE                              | 5     |
| 12020609      | PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS                  | 5     |
| 12020610      | PROCEEDS FROM SALES OF GOVT. VEHICLES                            | 5     |
| 12020611      | PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS                     | 5     |
| 12020612      | PROCEEDS FROM SALES OF SHIPS SCRAPS                              | 5     |
| 12020613      | SALES OF GOVT. BUILDINGS                                         | 5     |
| 12020614      | SALES OF UNIFORMS                                                | 5     |
| <b>120207</b> | <b>EARNINGS -GENERAL</b>                                         | 4     |
| 12020701      | EARNINGS FROM CONSULTANCY SERVICES                               | 5     |
| 12020702      | EARNINGS FROM LABORATORY SERVICES                                | 5     |
| 12020703      | EARNINGS FROM HIRE OF PLANTS & EQUIPMENT                         | 5     |
| 12020704      | EARNINGS FROM THE USE OF GOVT. VEHICLES                          | 5     |
| 12020705      | EARNINGS FROM THE USE OF GOVT. HALLS                             | 5     |
| 12020706      | EARNINGS FROM TOLLS OF EXPRESSWAY                                | 5     |
| 12020707      | EARNINGS FROM MEDICAL SERVICES                                   | 5     |
| 12020708      | EARNINGS FROM AGRICULTURAL PRODUCE                               | 5     |
| 12020709      | EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES                       | 5     |
| 12020710      | EARNINGS FROM GUEST HOUSES                                       | 5     |
| 12020711      | EARNINGS FROM COMMERCIAL ACTIVITIES                              | 5     |
| 12020712      | EARNINGS FROM STAMP DUTIES                                       | 5     |
| <b>120208</b> | <b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>                    | 4     |
| 12020801      | RENT ON GOVT.QUARTERS                                            | 5     |
| 12020802      | RENT ON GOVT. OFFICES                                            | 5     |
| 12020803      | RENT ON GOVT BUILDINGS                                           | 5     |
| 12020804      | RENT ON CONFERENCE CENTRES                                       | 5     |
| 12020805      | RENT ON BUILDING AT AERODROMES                                   | 5     |
| <b>120209</b> | <b>RENT ON LAND &amp; OTHERS - GENERAL</b>                       | 4     |
| 12020901      | RENT ON GOVT. LAND                                               | 5     |
| 12020902      | RENT ON OIL PLOT & AERODROMES                                    | 5     |
| 12020903      | RENTS & PREMIUM ON THE ALLOCATION OF LAND                        | 5     |

| Code          | Description                                           | Level |
|---------------|-------------------------------------------------------|-------|
| 12020904      | RENTS OF PLOTS & SITES SERVICES PROGRAMME             | 5     |
| 12020905      | LEASE RENTAL                                          | 5     |
| 12020906      | RENTS ON GOVT. PROPERTIES                             | 5     |
| <b>120210</b> | <b>REPAYMENTS - GENERAL</b>                           | 4     |
| 12021001      | MOTOR VEHICLE ADVANCES (REPAYMENT)                    | 5     |
| 12021002      | BICYCLE ADVANCES (PRINCIPAL)                          | 5     |
| 12021003      | MOTOR VEHICLE REFURBISHING LOAN                       | 5     |
| 12021004      | HOUSE REFURBISHING LOAN                               | 5     |
| 12021005      | REFUNDS                                               | 5     |
| <b>120211</b> | <b>INVESTMENT INCOME</b>                              | 4     |
| 12021101      | OPERATING SURPLUS                                     | 5     |
| 12021102      | DIVIDEND RECEIVED                                     | 5     |
| 12021103      | OTHER INVESTMENT INCOME                               | 5     |
| <b>120212</b> | <b>INTEREST EARNED</b>                                | 4     |
| 12021201      | MOTOR VEHICLE ADVANCES/LOANS (INTEREST)               | 5     |
| 12021202      | BICYCLE ADVANCES (INTEREST)                           | 5     |
| 12021203      | REFURBISHING LOAN                                     | 5     |
| 12021204      | FURNITURE LOAN                                        | 5     |
| 12021205      | INTEREST ON HOUSING LOAN                              | 5     |
| 12021206      | INTEREST ON LOANS TO STATES                           | 5     |
| 12021207      | INTEREST ON LOANS TO LGAs                             | 5     |
| 12021208      | INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES       | 5     |
| 12021209      | INTEREST ON DEBENTURE LOANS                           | 5     |
| 12021210      | BANK INTEREST                                         | 5     |
| 12021211      | GAINS ON FOREIGN EXCHANGE                             | 5     |
| 12021212      | INTEREST EARNED ON UNDISBURSED LOANS                  | 5     |
| <b>120213</b> | <b>RE-IMBURSEMENT GENERAL</b>                         | 4     |
| 12021301      | AUDIT FEES                                            | 5     |
| 12021302      | REIMBURSEMENTS                                        | 5     |
| <b>13</b>     | <b>AID AND GRANTS</b>                                 | 2     |
| <b>1301</b>   | <b>AID</b>                                            | 3     |
| <b>130101</b> | <b>DOMESTIC AIDS</b>                                  | 4     |
| 13010101      | CURRENT DOMESTIC AIDS                                 | 5     |
| 13010102      | CAPITAL DOMESTIC AIDS                                 | 5     |
| <b>130102</b> | <b>FOREIGN AIDS</b>                                   | 4     |
| 13010201      | CURRENT FOREIGN AIDS                                  | 5     |
| 13010202      | CAPITAL FOREIGN AIDS                                  | 5     |
| <b>1302</b>   | <b>GRANTS</b>                                         | 3     |
| <b>130201</b> | <b>DOMESTIC GRANTS</b>                                | 4     |
| 13020101      | CURRENT GRANTS FROM FGN                               | 5     |
| 13020102      | CAPITAL GRANTS FROM FGN                               | 5     |
| 13020103      | CURRENT GRANTS FROM LGAs                              | 5     |
| 13020104      | CAPITAL GRANTS FROM LGAs                              | 5     |
| 13020105      | CURRENT GRANTS FROM OTHER SOURCES                     | 5     |
| 13020106      | CAPITAL GRANTS FROM OTHER SOURCES                     | 5     |
| <b>130202</b> | <b>FOREIGN GRANTS</b>                                 | 4     |
| 13020201      | CURRENT FOREIGN GRANTS                                | 5     |
| 13020202      | CAPITAL FOREIGN GRANTS                                | 5     |
| <b>14</b>     | <b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>        | 2     |
| <b>1401</b>   | <b>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</b> | 3     |

| Code          | Description                                                        | Level |
|---------------|--------------------------------------------------------------------|-------|
| <b>140101</b> | <b>TRANSFER FROM CRF TO CDF GENERAL</b>                            | 4     |
| 14010101      | TRANSFER FROM CRF TO CDF                                           | 5     |
| <b>1402</b>   | <b>OTHER CAPITAL RECEIPTS</b>                                      | 3     |
| <b>140201</b> | <b>OTHER CAPITAL RECEIPTS</b>                                      | 4     |
| 14020101      | OTHER CAPITAL RECEIPTS TO CDF                                      | 5     |
| 14020102      | SALE OF FIXED ASSETS                                               | 5     |
| <b>1403</b>   | <b>LOANS/ BORROWINGS RECEIPT</b>                                   | 3     |
| <b>140301</b> | <b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>                          | 4     |
| 14030101      | DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS             | 5     |
| 14030102      | DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES          | 5     |
| 14030103      | DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET               | 5     |
| 14030104      | DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS      | 5     |
| <b>140302</b> | <b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>                     | 4     |
| 14030201      | INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS        | 5     |
| 14030202      | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES     | 5     |
| 14030203      | INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET                | 5     |
| 14030204      | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS | 5     |
| <b>1404</b>   | <b>DEBT FORGIVENESS</b>                                            | 3     |
| <b>140401</b> | <b>FOREIGN DEBT FORGIVENESS</b>                                    | 4     |
| 14040101      | FOREIGN DEBT FORGIVENESS                                           | 5     |
| <b>140402</b> | <b>DOMESTIC DEBT FORGIVENESS</b>                                   | 4     |
| 14040201      | DOMESTIC DEBT FORGIVENESS                                          | 5     |
| <b>1405</b>   | <b>GAIN ON DISPOSAL OF ASSET</b>                                   | 3     |
| <b>140501</b> | <b>GAIN ON DISPOSAL OF ASSET - PPE</b>                             | 4     |
| 14050101      | GAIN ON DISPOSAL OF ASSET - PPE                                    | 5     |
| <b>140502</b> | <b>GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY</b>             | 4     |
| 14050201      | GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY                    | 5     |
| <b>1406</b>   | <b>MINORITY INTEREST SHARE OF SURPLUS</b>                          | 3     |
| <b>140601</b> | <b>MINORITY INTEREST SHARE OF SURPLUS</b>                          | 4     |
| 14060101      | MINORITY INTEREST SHARE OF SURPLUS                                 | 5     |
| <b>1407</b>   | <b>EXTRAORDINARY ITEMS</b>                                         | 3     |
| <b>140701</b> | <b>EXTRAORDINARY ITEMS</b>                                         | 4     |
| 14070101      | EXTRAORDINARY ITEMS                                                | 5     |
| 14070102      | UNSPECIFIED REVENUE                                                | 5     |

Table 6: Economic Segment Coding – Expenditure

| Code               | Description                  | Level |
|--------------------|------------------------------|-------|
| <b><u>2</u></b>    | <b><u>EXPENDITURES</u></b>   | 1     |
| <b><u>21</u></b>   | <b><u>PERSONNEL COST</u></b> | 2     |
| <b><u>2101</u></b> | <b><u>SALARY</u></b>         | 3     |
| <b>210101</b>      | <b>SALARIES AND WAGES</b>    | 4     |
| 21010101           | SALARY                       | 5     |
| 21010102           | OVER TIME PAYMENTS           | 5     |

| Code          | Description                                                    | Level |
|---------------|----------------------------------------------------------------|-------|
| 21010103      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES                     | 5     |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                      | 3     |
| <b>210201</b> | <b>ALLOWANCES</b>                                              | 4     |
| 21020101      | NON REGULAR ALLOWANCES                                         | 5     |
| 21020102      | MEDICAL ALLOWANCE                                              | 5     |
| 21020103      | OTHER ALLOWANCES                                               | 5     |
| <b>210202</b> | <b>SOCIAL CONTRIBUTIONS</b>                                    | 4     |
| 21020201      | SHIS CONTRIBUTION (BAYELSA STATE HEALTH INSURANCE SCHEME-BHIS) | 5     |
| 21020202      | CONTRIBUTORY PENSION SCHEME                                    | 5     |
| 21020203      | GROUP LIFE INSURANCE                                           | 5     |
| 21020204      | EMPLOYEES COMPENSATION FUND                                    | 5     |
| 21020205      | HOUSING FUND CONTRIBUTION                                      | 5     |
| 21020206      | EDTF (EDUCATION DEVELOPMENT TRUST FUND)                        | 5     |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>                                         | 3     |
| <b>210301</b> | <b>SOCIAL BENEFITS</b>                                         | 4     |
| 21030101      | GRATUITY                                                       | 5     |
| 21030102      | PENSION                                                        | 5     |
| 21030103      | DEATH BENEFITS                                                 | 5     |
| 21030104      | LOCAL GOVERNMENT PENSION FUND                                  | 5     |
| 21030105      | SEVERANCE GRATUITY TO POLITICAL OFFICE HOLDERS                 | 5     |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                                   | 2     |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                           | 3     |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>                        | 4     |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                             | 5     |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                               | 5     |
| 22020103      | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING                     | 5     |
| 22020104      | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS                       | 5     |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                                     | 4     |
| 22020201      | ELECTRICITY CHARGES                                            | 5     |
| 22020202      | TELEPHONE CHARGES                                              | 5     |
| 22020203      | INTERNET ACCESS CHARGES                                        | 5     |
| 22020204      | SATELLITE BROADCASTING ACCESS CHARGES                          | 5     |
| 22020205      | WATER RATES                                                    | 5     |
| 22020206      | SEWAGE CHARGES                                                 | 5     |
| 22020207      | LEASED COMMUNICATION LINES(S)                                  | 5     |
| 22020208      | SOFTWARE CHARGES/ LICENSE RENEWAL                              | 5     |
| 22020209      | WEBSITE HOSTING AND DOMAIN NAME RENEWAL FEE                    | 5     |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                      | 4     |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES                     | 5     |
| 22020302      | BOOKS                                                          | 5     |
| 22020303      | NEWSPAPERS                                                     | 5     |
| 22020304      | MAGAZINES & PERIODICALS                                        | 5     |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                             | 5     |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                                 | 5     |

| Code          | Description                                             | Level |
|---------------|---------------------------------------------------------|-------|
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                       | 5     |
| 22020308      | FIELD & CAMPING MATERIALS SUPPLIES                      | 5     |
| 22020309      | UNIFORMS & OTHER CLOTHING                               | 5     |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS                   | 5     |
| 22020311      | FOOD STUFF / CATERING MATERIALS SUPPLIES                | 5     |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                   | 4     |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT      | 5     |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                         | 5     |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS       | 5     |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS                   | 5     |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                        | 5     |
| 22020406      | OTHER MAINTENANCE SERVICES                              | 5     |
| 22020407      | MAINTENANCE OF AIRCRAFTS                                | 5     |
| 22020408      | MAINTENANCE OF SEA BOATS                                | 5     |
| 22020409      | MAINTENANCE OF RAILWAY EQUIPMENTS                       | 5     |
| 22020410      | MAINTENANCE OF STREET LIGHTINGS                         | 5     |
| 22020411      | MAINTENANCE OF COMMUNICATION EQUIPMENTS                 | 5     |
| 22020412      | MAINTENANCE OF MARKETS/PUBLIC PLACES                    | 5     |
| 22020413      | MINOR ROAD MAINTENANCE                                  | 5     |
| 22020414      | MAINTENANCE OF DUMP-SITES                               | 5     |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                               | 4     |
| 22020501      | LOCAL TRAINING                                          | 5     |
| 22020502      | INTERNATIONAL TRAINING                                  | 5     |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                         | 4     |
| 22020601      | SECURITY SERVICES                                       | 5     |
| 22020602      | OFFICE RENT                                             | 5     |
| 22020603      | RESIDENTIAL RENT                                        | 5     |
| 22020604      | SECURITY VOTE (INCLUDING OPERATIONS)                    | 5     |
| 22020605      | CLEANING & FUMIGATION SERVICES                          | 5     |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | 4     |
| 22020701      | FINANCIAL CONSULTING                                    | 5     |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                       | 5     |
| 22020703      | LEGAL SERVICES                                          | 5     |
| 22020704      | ENGINEERING SERVICES                                    | 5     |
| 22020705      | ARCHITECTURAL SERVICES                                  | 5     |
| 22020706      | SURVEYING SERVICES                                      | 5     |
| 22020707      | AGRICULTURAL CONSULTING                                 | 5     |
| 22020708      | MEDICAL CONSULTING                                      | 5     |
| 22020709      | TOWN PLANNING SERVICES                                  | 5     |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | 4     |
| 22020801      | MOTOR VEHICLE FUEL COST                                 | 5     |
| 22020802      | OTHER TRANSPORT EQUIPMENT FUEL COST                     | 5     |
| 22020803      | PLANT / GENERATOR FUEL COST                             | 5     |
| 22020804      | AIRCRAFT FUEL COST                                      | 5     |
| 22020805      | SEA BOAT FUEL COST                                      | 5     |

| Code          | Description                                | Level |
|---------------|--------------------------------------------|-------|
| 22020806      | COOKING GAS/FUEL COST                      | 5     |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>         | 4     |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)         | 5     |
| 22020902      | INSURANCE PREMIUM                          | 5     |
| 22020903      | LOSS ON FOREIGN EXCHANGE                   | 5     |
| 22020904      | OTHER CRF BANK CHARGES                     | 5     |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>      | 4     |
| 22021001      | REFRESHMENT & MEALS                        | 5     |
| 22021002      | HONORARIUM & SITTING ALLOWANCE             | 5     |
| 22021003      | PUBLICITY & ADVERTISEMENTS                 | 5     |
| 22021004      | MEDICAL EXPENSES-LOCAL                     | 5     |
| 22021006      | POSTAGES & COURIER SERVICES                | 5     |
| 22021007      | WELFARE PACKAGES                           | 5     |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES        | 5     |
| 22021009      | SPORTING ACTIVITIES                        | 5     |
| 22021010      | DIRECT TEACHING & LABORATORY COST          | 5     |
| 22021011      | RECRUITMENT AND APPOINTMENT (SERVICE WIDE) | 5     |
| 22021012      | DISCIPLINE AND APPOINTMENT (SERVICE WIDE)  | 5     |
| 22021013      | PROMOTION (SERVICE WIDE)                   | 5     |
| 22021014      | ANNUAL BUDGET EXPENSES & ADMINISTRATION    | 5     |
| 22021015      | CRECHE EXPENDITURE                         | 5     |
| 22021019      | MEDICAL EXPENSES-INTERNATIONAL             | 5     |
| 22021020      | FOREIGN SCHOLARSHIP SCHEME                 | 5     |
| 22021021      | SPECIAL DAYS/CELEBRATIONS                  | 5     |
| 22021022      | GOVT. STRATEGIC ACTIVITY                   | 5     |
| 22021023      | LOCAL STUDENT FINANCING                    | 5     |
| 22021024      | BURIAL LOGISTICS                           | 5     |
| 22021025      | VERIFICATION EXERCISE EXPENSES             | 5     |
| 22021026      | TOWN HALL MEETINGS EXPENSES                | 5     |
| 22021027      | PRAISE NIGHT/ THANKSGIVING EXPENSES        | 5     |
| 22021028      | CONFLICT RESOLUTION EXPENSES               | 5     |
| 22021029      | DEMOLITION EXERCISE EXPENSES               | 5     |
| 22021030      | FESTIVAL SUPPORT                           | 5     |
| 22021031      | MARRIAGE CEREMONY SUPPORT                  | 5     |
| 22021032      | GARNISHEE ORDER                            | 5     |
| 22021033      | SUMMIT/CONFERENCE HOSTING EXPENSES         | 5     |
| 22021034      | VIP HOSTING EXPENSES                       | 5     |
| 22021036      | DISABILITY SUPPORT                         | 5     |
| 22021037      | TAKE-OFF GRANT                             | 5     |
| 22021038      | CHRISTMAS DECORATION                       | 5     |
| 22021039      | ACCREDITATION EXERCISE EXPENSES            | 5     |
| 22021040      | SCHOOL CENSUS EXPENSES                     | 5     |
| 22021041      | CLEARING OF GOODS IN SEAPORT/AIRPORT       | 5     |
| 22021042      | SCHOOL COMPETITION (NON SPORT) EXPENSES    | 5     |

| Code          | Description                                               | Level |
|---------------|-----------------------------------------------------------|-------|
| 22021044      | HEALTH CARE FINANCING/HEALTH EXPENDITURE & TRACKING STUDY | 5     |
| 22021045      | LOGISTCIS MANAGEMENT COORDINATING UNIT EXPENSES           | 5     |
| 22021046      | HEALTH MANAGEMENT INFORMATION SYSTEM EXPENSES             | 5     |
| 22021047      | STUDENT CLINICAL EXPERIENCE                               | 5     |
| 22021048      | NUTRITION ACTIVITIES                                      | 5     |
| 22021049      | SIFMIS ACTIVITIES                                         | 5     |
| 22021050      | CLIMATE CHANGE ACTIVITIES                                 | 5     |
| 22021051      | SERVICE PROVIDERS (AIRPORT MANAGEMENT)                    | 5     |
| 22021052      | SOCIAL PROTECTION ACTIVITIES                              | 5     |
| 22021053      | STATE HEALTH ACCOUNT STUDY                                | 5     |
| 22021054      | DEVELOPMENT OF ANNUAL OPERATIONAL PLAN FOR HEALTH STUDY   | 5     |
| 22021055      | SABER ACTIVITIES                                          | 5     |
| 22021056      | MOBILIZATION ACTIVITIES                                   | 5     |
| 22021057      | EMERGENCY RESPONSES                                       | 5     |
| 22021058      | GENDER RESPONSE ACTIVITIES                                | 5     |
| 22021059      | HOPEGOV ACTIVITIES                                        | 5     |
| 22021060      | SPECIAL INTERVENTION ACTIVITIES                           | 5     |
| <b>2203</b>   | <b>LOANS AND ADVANCES</b>                                 | 3     |
| <b>220301</b> | <b>STAFF LOANS &amp; ADVANCES</b>                         | 4     |
| 22030101      | MOTORCYCLE ADVANCES                                       | 5     |
| 22030102      | BICYCLE ADVANCES                                          | 5     |
| 22030103      | REFURBISHING ADVANCES                                     | 5     |
| 22030104      | CORRESPONDENCE ADVANCES                                   | 5     |
| 22030105      | SPETACLE ADVANCES                                         | 5     |
| 22030106      | MOTOR VEHICLE ADVANCE                                     | 5     |
| 22030107      | FURNISHING ADVANCES                                       | 5     |
| 22030108      | HOUSING LOANS                                             | 5     |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                   | 3     |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                     | 4     |
| 22040101      | GRANT TO OTHER STATE GOVERNMENTS - CURRENT                | 5     |
| 22040102      | GRANT TO OTHER STATE GOVERNMENTS - CAPITAL                | 5     |
| 22040103      | GRANT TO LOCAL GOVERNMENTS -CURRENT                       | 5     |
| 22040104      | GRANT TO LOCAL GOVERNMENTS - CAPITAL                      | 5     |
| 22040105      | GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT            | 5     |
| 22040106      | GRANT TO GOVERMENT OWNED COMPANIES - CAPITAL              | 5     |
| 22040107      | GRANT TO PRIVATE COMPANIES - CURRENT                      | 5     |
| 22040108      | GRANT TO PRIVATE COMPANIES - CAPITAL                      | 5     |
| 22040109      | GRANTS TO COMMUNITIES/NGOs                                | 5     |
| <b>2205</b>   | <b>SUBSIDIES GENERAL</b>                                  | 3     |
| <b>220501</b> | <b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>              | 4     |
| 22050101      | SUBSIDY TO GOVERNMENT OWNED COMPANIES                     | 5     |
| 22050102      | MEAL SUBSIDY TO GOVERNMENT SCHOOLS                        | 5     |
| 22050103      | SUBVENTION TO GOVERNMENT OWNED SCHOOLS                    | 5     |
| <b>220502</b> | <b>SUBSIDY TO PRIVATE COMPANIES</b>                       | 4     |

| Code          | Description                                            | Level |
|---------------|--------------------------------------------------------|-------|
| 22050201      | SUBSIDY TO PRIVATE COMPANIES                           | 5     |
| <b>2206</b>   | <b>PUBLIC DEBT CHARGES</b>                             | 3     |
| <b>220601</b> | <b>FOREIGN INTEREST / DISCOUNT</b>                     | 4     |
| 22060101      | FOREIGN INTEREST / DISCOUNT - LONG TERM BORROWING      | 5     |
| 22060102      | FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS     | 5     |
| <b>220602</b> | <b>DOMESTIC INTEREST / DISCOUNT</b>                    | 4     |
| 22060201      | DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS    | 5     |
| 22060202      | DOMESTIC INTEREST / DISCOUNT - LONG TERM BORROWING     | 5     |
| <b>220603</b> | <b>FOREIGN PRINCIPAL</b>                               | 4     |
| 22060301      | FOREIGN PRINCIPAL - SHORT TERM BORROWINGS              | 5     |
| 22060302      | FOREIGN PRINCIPAL - LONG TERM BORROWING                | 5     |
| <b>220604</b> | <b>DOMESTIC PRINCIPAL</b>                              | 4     |
| 22060401      | DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS             | 5     |
| 22060402      | DOMESTIC PRINCIPAL - LONG TERM BORROWING               | 5     |
| <b>2207</b>   | <b>TRANSFERS-PAYMENT</b>                               | 3     |
| <b>220701</b> | <b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>  | 4     |
| 22070101      | PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE     | 5     |
| 22070102      | PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE  | 5     |
| 22070103      | PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENT      | 5     |
| 22070105      | TRANSFERS TO RURAL DEVELOPMENT AUTHORITIES (RDAS -G32) | 5     |
| 22070106      | TRANSFERS TO STATE UNIVERSAL BASIC EDUCATION BOARD     | 5     |
| 22070107      | TRANSFER FOR JUDGEMENT DEBT                            | 5     |
| <b>2208</b>   | <b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>                | 3     |
| <b>220801</b> | <b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>                | 4     |
| 22080101      | TRANSFERS-PAYMENT TO VULNERABLE GROUPS                 | 5     |
| <b>2209</b>   | <b>LOSS ON FOREIGN EXCHANGE</b>                        | 3     |
| <b>220901</b> | <b>LOSS ON FOREIGN EXCHANGE</b>                        | 4     |
| <b>23</b>     | <b>CAPITAL EXPENDITURE</b>                             | 2     |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                          | 3     |
| <b>230101</b> | <b>PURCHASE OF FIXED ASSETS - GENERAL</b>              | 4     |
| 23010101      | PURCHASE / ACQUISITION OF LAND                         | 5     |
| 23010102      | PURCHASE OF OFFICE BUILDINGS                           | 5     |
| 23010103      | PURCHASE OF RESIDENTIAL BUILDINGS                      | 5     |
| 23010104      | PURCHASE MOTORCYCLES                                   | 5     |
| 23010105      | PURCHASE OF MOTOR VEHICLES                             | 5     |
| 23010106      | PURCHASE OF VANS                                       | 5     |
| 23010107      | PURCHASE OF TRUCKS                                     | 5     |
| 23010108      | PURCHASE OF BUSES                                      | 5     |
| 23010109      | PURCHASE OF SEA BOATS                                  | 5     |
| 23010110      | PURCHASE OF SHIPS                                      | 5     |
| 23010111      | PURCHASE OF TRAINS                                     | 5     |
| 23010112      | PURCHASE OF OFFICE FURNITURE AND FITTINGS              | 5     |
| 23010113      | PURCHASE OF COMPUTERS                                  | 5     |
| 23010114      | PURCHASE OF COMPUTER PRINTERS                          | 5     |
| 23010115      | PURCHASE OF PHOTOCOPYING MACHINES                      | 5     |

| Code          | Description                                               | Level |
|---------------|-----------------------------------------------------------|-------|
| 23010116      | PURCHASE OF TYPEWRITERS                                   | 5     |
| 23010117      | PURCHASE OF SHREDDING MACHINES                            | 5     |
| 23010118      | PURCHASE OF SCANNERS                                      | 5     |
| 23010119      | PURCHASE OF POWER GENERATING SET                          | 5     |
| 23010120      | PURCHASE OF Canteen / Kitchen Equipment                   | 5     |
| 23010121      | PURCHASE OF RESIDENTIAL FURNITURE                         | 5     |
| 23010122      | PURCHASE OF HEALTH / MEDICAL EQUIPMENT                    | 5     |
| 23010123      | PURCHASE OF FIRE FIGHTING EQUIPMENT                       | 5     |
| 23010124      | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT             | 5     |
| 23010125      | PURCHASE OF LIBRARY BOOKS & EQUIPMENT                     | 5     |
| 23010126      | PURCHASE OF SPORTING / GAMING EQUIPMENT                   | 5     |
| 23010127      | PURCHASE OF AGRICULTURAL EQUIPMENT                        | 5     |
| 23010128      | PURCHASE OF SECURITY EQUIPMENT                            | 5     |
| 23010129      | PURCHASE OF INDUSTRIAL EQUIPMENT                          | 5     |
| 23010130      | PURCHASE OF RECREATIONAL FACILITIES                       | 5     |
| 23010131      | PURCHASE OF AIR NAVIGATIONAL EQUIPMENT                    | 5     |
| 23010133      | PURCHASES OF SURVEYING EQUIPMENT                          | 5     |
| 23010134      | PURCHASE OF DIVING EQUIPMENT                              | 5     |
| 23010137      | PURCHASE OF SHIP SPARE/MAINTENANCE                        | 5     |
| 23010138      | PURCHASE OF AERO SPARES/MAINTENANCE                       | 5     |
| 23010139      | PURCHASE OF TRANSFORMER                                   | 5     |
| 23010140      | PURCHASE OF OFFICE EQUIPMENT                              | 5     |
| 23010141      | PURCHASE OF COMMUNICATIONS EQUIPMENT                      | 5     |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                           | 3     |
| <b>230201</b> | <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> | 4     |
| 23020101      | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS              | 5     |
| 23020102      | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS         | 5     |
| 23020103      | CONSTRUCTION / PROVISION OF ELECTRICITY                   | 5     |
| 23020104      | CONSTRUCTION / PROVISION OF HOUSING                       | 5     |
| 23020105      | CONSTRUCTION / PROVISION OF WATER FACILITIES              | 5     |
| 23020106      | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES    | 5     |
| 23020107      | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS                | 5     |
| 23020110      | CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS        | 5     |
| 23020111      | CONSTRUCTION / PROVISION OF LIBRARIES                     | 5     |
| 23020112      | CONSTRUCTION / PROVISION OF SPORTING FACILITIES           | 5     |
| 23020113      | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES       | 5     |
| 23020114      | CONSTRUCTION / PROVISION OF ROADS                         | 5     |
| 23020115      | CONSTRUCTION / PROVISION OF RAIL-WAYS                     | 5     |
| 23020116      | CONSTRUCTION / PROVISION OF WATER-WAYS                    | 5     |
| 23020117      | CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES         | 5     |
| 23020118      | CONSTRUCTION / PROVISION OF INFRASTRUCTURE                | 5     |
| 23020119      | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES       | 5     |
| 23020122      | CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS           | 5     |
| 23020123      | CONSTRUCTION OF TRAFFIC /STREET LIGHTS                    | 5     |
| 23020124      | CONSTRUCTION OF MARKETS/PARKS                             | 5     |

| Code          | Description                                               | Level |
|---------------|-----------------------------------------------------------|-------|
| 23020125      | CONSTRUCTION OF POWER GENERATING PLANTS                   | 5     |
| 23020126      | CONSTRUCTION/PROVISION OF CEMETERIES                      | 5     |
| 23020127      | CONSTRUCTION OF ICT INFRASTRUCTURES                       | 5     |
| 23020128      | LAND RECLAMATION                                          | 5     |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                           | 3     |
| <b>230301</b> | <b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b> | 4     |
| 23030101      | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING          | 5     |
| 23030102      | REHABILITATION / REPAIRS - ELECTRICITY                    | 5     |
| 23030103      | REHABILITATION / REPAIRS - HOUSING                        | 5     |
| 23030104      | REHABILITATION / REPAIRS - WATER FACILITIES               | 5     |
| 23030105      | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES      | 5     |
| 23030106      | REHABILITATION / REPAIRS - PUBLIC SCHOOLS                 | 5     |
| 23030109      | REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS         | 5     |
| 23030110      | REHABILITATION / REPAIRS - LIBRARIES                      | 5     |
| 23030111      | REHABILITATION / REPAIRS - SPORTING FACILITIES            | 5     |
| 23030112      | REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES        | 5     |
| 23030113      | REHABILITATION / REPAIRS - ROADS                          | 5     |
| 23030114      | REHABILITATION / REPAIRS - RAILWAYS                       | 5     |
| 23030115      | REHABILITATION / REPAIRS - WATER-WAY                      | 5     |
| 23030116      | REHABILITATION / REPAIRS - AIR-PORT / AERODROMES          | 5     |
| 23030118      | REHABILITATION / REPAIRS - RECREATIONAL FACILITIES        | 5     |
| 23030119      | REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT     | 5     |
| 23030121      | REHABILITATION / REPAIRS OF OFFICE BUILDINGS              | 5     |
| 23030122      | REHABILITATION/REPAIRS OF BOUNDARIES                      | 5     |
| 23030123      | REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS            | 5     |
| 23030124      | REHABILITATION/REPAIRS- MARKETS/PARKS                     | 5     |
| 23030125      | REHABILITATION/REPAIRS- POWER GENERATING PLANTS           | 5     |
| 23030126      | REHABILITATION/REPAIRS OF CEMETERIES                      | 5     |
| 23030127      | REHABILITATION/REPAIRS- ICT INFRASTRUCTURES               | 5     |
| <b>2304</b>   | <b>PRESERVATION OF THE ENVIRONMENT</b>                    | 3     |
| <b>230401</b> | <b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>          | 4     |
| 23040101      | TREE PLANTING                                             | 5     |
| 23040102      | EROSION & FLOOD CONTROL                                   | 5     |
| 23040103      | WILDLIFE CONSERVATION                                     | 5     |
| 23040104      | INDUSTRIAL POLLUTION PREVENTION & CONTROL                 | 5     |
| 23040105      | WATER POLLUTION PREVENTION & CONTROL                      | 5     |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                             | 3     |
| <b>230501</b> | <b>ACQUISITION OF NON-TANGIBLE ASSETS</b>                 | 4     |
| 23050101      | RESEARCH AND DEVELOPMENT                                  | 5     |
| 23050102      | COMPUTER SOFTWARE ACQUISITION                             | 5     |
| 23050103      | MONITORING AND EVALUATION                                 | 5     |
| 23050104      | ANNIVERSARIES/CELEBRATIONS                                | 5     |
| 23050107      | MARGIN FOR INCREASES IN COSTS                             | 5     |
| 23050108      | COUNTERPART FUNDING                                       | 5     |
| 23050111      | OPERATION COST OF THE PROGRAMM                            | 5     |

| Code          | Description                                       | Level |
|---------------|---------------------------------------------------|-------|
| 23050126      | GOVERNANCE AND INSTITUTIONAL REFORMS              | 5     |
| 23050127      | REFORM COMMUNICATIONS                             | 5     |
| 23050128      | ACQUISITION OF OTHER NON-TANGIBLE ASSETS          | 5     |
| 23050129      | CONTINGENCY -CAPITAL                              | 5     |
| <b>2306</b>   | <b>DEPRECIATION CHARGE FOR THE YEAR</b>           | 3     |
| <b>230601</b> | <b>DEPRECIATION CHARGE FOR THE YEAR - GENERAL</b> | 4     |
| 23060101      | DEPRECIATION CHARGE - LAND & BUILDINGS            | 5     |
| 23060102      | DEPRECIATION CHARGE - PLANT & MACHINERIES         | 5     |
| 23060103      | DEPRECIATION CHARGE - MOTOR VEHICLE               | 5     |
| 23060104      | DEPRECIATION CHARGE - OFFICE EQUIPMENT            | 5     |
| 23060105      | DEPRECIATION CHARGE - FURNITURE & FITTINGS        | 5     |

Table 7 Economic Segment Coding – Assets (for Financial Statements only)

| Code               | Description                                          | Level |
|--------------------|------------------------------------------------------|-------|
| <b><u>3</u></b>    | <b><u>ASSETS</u></b>                                 | 1     |
| <b><u>31</u></b>   | <b><u>CURRENT ASSETS</u></b>                         | 2     |
| <b><u>3101</u></b> | <b><u>CASH / BANK BALANCES HELD BY TREASURY</u></b>  | 3     |
| <b>310101</b>      | <b>CONSOLIDATED REVENUE FUND</b>                     | 4     |
| 31010101           | Cash Balance: Consolidated Revenue Fund              | 5     |
| <b>310102</b>      | <b>CAPITAL DEVELOPMENT FUND</b>                      | 4     |
| 31010201           | Cash Balance: Capital Development Fund               | 5     |
| <b>310103</b>      | <b>CONTINGENCY FUND</b>                              | 4     |
| 31010301           | Cash Balance: Contingency Fund                       | 5     |
| <b><u>3102</u></b> | <b><u>CASH AND BANK BALANCES HELD BY LMPS</u></b>    | 3     |
| <b>310201</b>      | <b>CASH AND BANK BALANCES HELD BY DEPARTMENTS</b>    | 4     |
| 31020101           | Cash Balance: Capital                                | 5     |
| 31020102           | Cash Balance: Personnel                              | 5     |
| 31020103           | Cash Balance: Overhead                               | 5     |
| 31020104           | Cash Balance: Revenue                                | 5     |
| 31020105           | Cash Balance: Consolidated Revenue Fund              | 5     |
| 31020106           | Cash Balance: Aids & Grants                          | 5     |
| 31020107           | Cash Balance: Loans                                  | 5     |
| 31020108           | Cash Balance: Other Funds                            | 5     |
| <b><u>3103</u></b> | <b><u>CASH TRANSFERS/CASH TRANSFERS FROM CRF</u></b> | 3     |
| <b>310301</b>      | <b>CASH TRANSFER - STATUTORY TRANSFERS</b>           | 4     |
| 31030101           | Cash Transfer - Statutory Transfers                  | 5     |
| <b>310302</b>      | <b>CASH TRANSFER – MAIN</b>                          | 4     |
| 31030201           | Cash Transfer - Personnel Cost                       | 5     |
| 31030202           | Cash Transfer - Overhead Cost                        | 5     |
| 31030203           | Cash Transfer – Capital                              | 5     |
| 31030204           | Cash Transfer - MDG/DRG                              | 5     |
| 31030205           | Cash Transfer -JAAC Direct Allocation                | 5     |

| Code          | Description                                              | Level |
|---------------|----------------------------------------------------------|-------|
| 31030206      | Cash Transfer - Revolving Fund                           | 5     |
| 31030207      | N/A                                                      | 5     |
| <b>310303</b> | <b>CASH TRANSFER - CONSOLIDATED REVENUE FUND CHARGES</b> | 4     |
| 31030301      | Cash Transfer - Consolidated Revenue Fund Charges        | 5     |
| <b>3104</b>   | <b>INTERNAL CASH TRANSFERS</b>                           | 3     |
| <b>310401</b> | <b>INTERNAL CASH TRANSFER – GENERAL</b>                  | 4     |
| 31040101      | Cash Transfer to Outstations                             | 5     |
| 31040102      | Inter Account Transfers                                  | 5     |
| 31040103      | Inter-MDA Cash Transfer                                  | 5     |
| 31040104      | Revenue Remittance                                       | 5     |
| <b>3105</b>   | <b>INVENTORIES</b>                                       | 3     |
| <b>310501</b> | <b>INVENTORIES</b>                                       | 4     |
| 31050101      | Engineering Stores                                       | 5     |
| 31050102      | Medical Stores                                           | 5     |
| 31050103      | Industrial & Chemical Stores                             | 5     |
| 31050104      | Ammunitions                                              | 5     |
| 31050105      | Fuel & Lubricants                                        | 5     |
| 31050106      | Agricultural Inputs                                      | 5     |
| 31050107      | Farm Stock                                               | 5     |
| 31050108      | Scholastic Materials                                     | 5     |
| 31050109      | Stationeries Stores                                      | 5     |
| 31050110      | Printed Materials                                        | 5     |
| 31050111      | Building Materials                                       | 5     |
| 31050112      | Strategic Stock Piles                                    | 5     |
| 31050113      | Unissued Currency                                        | 5     |
| 31050114      | Stamps                                                   | 5     |
| 31050115      | Property Held for Sale                                   | 5     |
| 31050116      | Other Stock                                              | 5     |
| <b>310502</b> | <b>WORK-IN-PROGRESS</b>                                  | 4     |
| 31050201      | Work-in-Progress                                         | 5     |
| <b>3106</b>   | <b>ADVANCES</b>                                          | 3     |
| <b>310601</b> | <b>PERSONAL ADVANCES</b>                                 | 4     |
| 31060101      | Personal Advances                                        | 5     |
| <b>310602</b> | <b>ADMINISTRATIVE ADVANCES</b>                           | 4     |
| 31060201      | Administrative Advances                                  | 5     |
| <b>3107</b>   | <b>IMPREST</b>                                           | 3     |
| <b>310701</b> | <b>IMPREST</b>                                           | 4     |
| 31070101      | Imprest                                                  | 5     |
| <b>3108</b>   | <b>PREPAYMENT/ARREARS OF REVENUE</b>                     | 3     |
| <b>310801</b> | <b>PREPAYMENT- GENERAL</b>                               | 4     |
| 31080101      | Prepayment                                               | 5     |
| <b>310802</b> | <b>ARREARS OF REVENUE-GENERAL</b>                        | 4     |

| Code          | Description                                           | Level |
|---------------|-------------------------------------------------------|-------|
| 31080201      | Arrears of Revenue                                    | 5     |
| <b>3109</b>   | <b>INVESTMENTS</b>                                    | 3     |
| <b>310901</b> | <b>LOCAL INVESTMENTS</b>                              | 4     |
| 31090101      | Local Investments: Quoted Companies                   | 5     |
| 31090102      | Local Investments: Non-Quoted Companies               | 5     |
| 31090103      | Investment in Nigerian Treasury Bills (NTBs)          | 5     |
| 31090104      | Investment in Treasury Bills of Other Governments     | 5     |
| 31090105      | Investment in Treasury Bonds                          | 5     |
| 31090106      | Investment in Derivatives                             | 5     |
| <b>310902</b> | <b>FOREIGN INVESTMENTS</b>                            | 4     |
| 31090201      | N/A                                                   | 5     |
| 31090202      | N/A                                                   | 5     |
| <b>3110</b>   | <b>LOANS GRANTED</b>                                  | 3     |
| <b>311001</b> | <b>LOCAL LOANS</b>                                    | 4     |
| 31100101      | Loan to State Governments                             | 5     |
| 31100102      | Loan to Local Governments                             | 5     |
| 31100103      | Loan to Government Owned Companies                    | 5     |
| 31100104      | Loan to Small & Medium Scale Enterprises              | 5     |
| <b>311002</b> | <b>FOREIGN LOANS</b>                                  | 4     |
| 31100201      | N/A                                                   | 5     |
| 31100202      | N/A                                                   | 5     |
| 31100203      | N/A                                                   | 5     |
| <b>32</b>     | <b>FIXED ASSETS</b>                                   | 2     |
| <b>3201</b>   | <b>FIXED ASSETS - PROPERTY, PLANT &amp; EQUIPMENT</b> | 3     |
| <b>320101</b> | <b>LAND &amp; BUILDING – GENERAL</b>                  | 4     |
| 32010101      | Land & Buildings – Office                             | 5     |
| 32010102      | Land & Buildings – Residential                        | 5     |
| 32010103      | Silos                                                 | 5     |
| 32010104      | Storage Facilities                                    | 5     |
| <b>320102</b> | <b>INFRASTRUCTURE – GENERAL</b>                       | 4     |
| 32010206      | Security Installations/ Equipment                     | 5     |
| 32010207      | Electricity Transmission Network                      | 5     |
| 32010208      | Water Distribution Network                            | 5     |
| 32010209      | Sewage/ Drainage Network                              | 5     |
| 32010210      | Dams                                                  | 5     |
| 32010211      | Specialize Research Equipment (e.g. Satellite)        | 5     |
| <b>320103</b> | <b>PLANT &amp; MACHINERY – GENERAL</b>                | 4     |
| 32010301      | Earth Moving Equipment - Bull Dozers etc.             | 5     |
| 32010302      | Industrial Equipment                                  | 5     |
| 32010303      | Navigational Equipment                                | 5     |
| 32010304      | Power Plants                                          | 5     |
| 32010305      | Power Generating Sets                                 | 5     |

| <b>Code</b>   | <b>Description</b>                                           | <b>Level</b> |
|---------------|--------------------------------------------------------------|--------------|
| <b>320104</b> | <b>FIXED ASSETS – GENERAL</b>                                | <b>4</b>     |
| 32010405      | Motor Vehicles                                               | 5            |
| 32010406      | Tricycles                                                    | 5            |
| 32010407      | Motorcycles                                                  | 5            |
| 32010408      | Bicycles                                                     | 5            |
| <b>320105</b> | <b>OFFICE EQUIPMENT – GENERAL</b>                            | <b>4</b>     |
| 32010501      | Computers                                                    | 5            |
| 32010502      | Printers                                                     | 5            |
| 32010503      | Scanners                                                     | 5            |
| 32010504      | Fax Machines                                                 | 5            |
| 32010505      | Photocopiers                                                 | 5            |
| 32010506      | Type-Writers                                                 | 5            |
| 32010507      | Shredding Machines                                           | 5            |
| 32010508      | Projectors                                                   | 5            |
| 32010509      | Binding Equipment                                            | 5            |
| 32010510      | Air-Conditioner                                              | 5            |
| 32010511      | Television Sets                                              | 5            |
| 32010512      | Radio Sets                                                   | 5            |
| <b>320106</b> | <b>FURNITURE &amp; FITTINGS – GENERAL</b>                    | <b>4</b>     |
| 32010601      | Chairs                                                       | 5            |
| 32010602      | Tables                                                       | 5            |
| 32010603      | File Cabinets/ Cupboards                                     | 5            |
| 32010604      | Stools                                                       | 5            |
| 32010605      | Shelves                                                      | 5            |
| 32010606      | Ceiling Fans                                                 | 5            |
| <b>3202</b>   | <b>INVESTMENT PROPERTY</b>                                   | <b>3</b>     |
| <b>320201</b> | <b>INVESTMENT - LAND &amp; BUILDING – GENERAL</b>            | <b>4</b>     |
| 32020101      | Investment - Land & Buildings – Office                       | 5            |
| 32020102      | Investment - Land & Buildings – Residential                  | 5            |
| 32020103      | Investment – Silos                                           | 5            |
| 32020104      | Investment - Storage Facilities                              | 5            |
| <b>320202</b> | <b>Investment- Infrastructure – General</b>                  | <b>4</b>     |
| 32020202      | Investment - Roads & Bridges                                 | 5            |
| 32020205      | Investment - Zoos, Parks & Reserves                          | 5            |
| 32020206      | Investment - Security Installations/ Equipment               | 5            |
| 32020207      | Investment - Electricity Transmission Network                | 5            |
| 32020208      | Investment - Water Distribution Network                      | 5            |
| 32020209      | Investment - Sewage/ Drainage Network                        | 5            |
| 32020210      | Investment – Dams                                            | 5            |
| 32020211      | Investment - Specialized Research Equipment (e.g. Satellite) | 5            |
| <b>320203</b> | <b>INVESTMENT - PLANT &amp; MACHINERY - GENERAL</b>          | <b>4</b>     |
| 32020301      | Investment - Earth Moving Equipment - Bull Dozers etc.       | 5            |

| Code          | Description                                            | Level |
|---------------|--------------------------------------------------------|-------|
| 32020302      | Investment - Industrial Equipment                      | 5     |
| 32020304      | Investment - Power Plants                              | 5     |
| 32020305      | Investment - Power Generating Sets                     | 5     |
| <b>320204</b> | <b>INVESTMENT - TRANSPORTATION EQUIPMENT - GENERAL</b> | 4     |
| 32020401      | Investment – Ships                                     | 5     |
| 32020404      | Investment - Sea Boats                                 | 5     |
| 32020405      | Investment - Motor Vehicles                            | 5     |
| 32020406      | Investment – Tricycle                                  | 5     |
| 32020407      | Investment - Motor Cycles                              | 5     |
| 32020408      | Investment – Bicycle                                   | 5     |
| <b>320205</b> | <b>INVESTMENT - OFFICE EQUIPMENT – GENERAL</b>         | 4     |
| 32020501      | Investment – Computers                                 | 5     |
| 32020502      | Investment – Printers                                  | 5     |
| 32020503      | Investment – Scanners                                  | 5     |
| 32020504      | Investment - Fax Machine                               | 5     |
| 32020505      | Investment – Photocopiers                              | 5     |
| 32020506      | Investment - Type-Writers                              | 5     |
| 32020507      | Investment - Shredding Machines                        | 5     |
| 32020508      | Investment - Television Sets                           | 5     |
| 32020509      | Investment - Radio Sets                                | 5     |
| 32020510      | Investment – Air-Conditioner                           | 5     |
| 32020511      | Investment- Projectors                                 | 5     |
| 32020512      | Investment - Binding Equipment                         | 5     |
| <b>320206</b> | <b>INVESTMENT - FURNITURE &amp; FITTINGS - GENERAL</b> | 4     |
| 32020601      | Investment – Chairs                                    | 5     |
| 32020602      | Investment – Tables                                    | 5     |
| 32020603      | Investment - File Cabinets/ Cupboards                  | 5     |
| 32020604      | Investment – Stools                                    | 5     |
| 32020605      | Investment – Shelves                                   | 5     |
| 32020606      | Investment - Ceiling Fans                              | 5     |
| <b>33</b>     | <b><u>INTANGIBLE ASSETS</u></b>                        | 2     |
| <b>3301</b>   | <b><i>INTANGIBLE ASSETS</i></b>                        | 3     |
| <b>330101</b> | <b>INTANGIBLE ASSETS</b>                               | 4     |
| 33010101      | Goodwill                                               | 5     |
| 33010102      | Patent Right                                           | 5     |
| 33010103      | Copyright                                              | 5     |
| 33010104      | Trademark                                              | 5     |
| 33010105      | Franchise                                              | 5     |
| 33010106      | Monument                                               | 5     |
| 33010107      | Heritage                                               | 5     |
| 33010108      | Assets Over Liabilities                                | 5     |

Table 8 Economic Segment Coding – Liabilities (for Financial Statements only)

| Code          | Description                                           | Level |
|---------------|-------------------------------------------------------|-------|
| <b>4</b>      | <b><u>LIABILITIES/ EQUITY</u></b>                     | 1     |
| <b>41</b>     | <b><u>LIABILITIES/ EQUITY</u></b>                     | 2     |
| <b>4101</b>   | <b><u>DEPOSITS – GENERAL</u></b>                      | 3     |
| <b>410101</b> | <b>CONTRACT RETENTION FEES</b>                        | 4     |
| 41010101      | Contract Retention Fees                               | 5     |
| <b>410102</b> | <b>PRISON IN-MATES DEPOSITS</b>                       | 4     |
| 41010201      | N/A                                                   | 5     |
| <b>4102</b>   | <b><u>LOANS AND DEBTS</u></b>                         | 3     |
| <b>410201</b> | <b>INTERNAL LOAN STOCK</b>                            | 4     |
| 41020101      | Short Term Borrowings                                 | 5     |
| <b>4103</b>   | <b><u>UNREMITTED DEDUCTIONS</u></b>                   | 3     |
| <b>410301</b> | <b>UNREMITTED TAXES</b>                               | 4     |
| 41030101      | Unremitted Taxes: PAYE                                | 5     |
| 41030102      | Unremitted Taxes: Withholding Tax                     | 5     |
| 41030103      | Unremitted Taxes: Value Added Tax                     | 5     |
| <b>410302</b> | <b>UNREMITTED DEDUCTIONS FROM SALARY</b>              | 4     |
| 41030201      | National Health Insurance Scheme                      | 5     |
| 41030202      | Contributory Pension Scheme                           | 5     |
| 41030203      | Union Dues                                            | 5     |
| 41030204      | Housing Revolving Funds Deductions                    | 5     |
| 41030205      | Co-operative Society                                  | 5     |
| 41030206      | Housing Fund                                          | 5     |
| 41030207      | Insurance Programmes (superannuation)                 | 5     |
| 41030208      | Welfare Loan Scheme                                   | 5     |
| 41030209      | Dependent Fund                                        | 5     |
| 41030210      | Poverty Alleviation Scheme                            | 5     |
| 41030214      | Loan Deductions                                       | 5     |
| 41030215      | Pay Cut Recovered                                     | 5     |
| 41030216      | Overpayment Recoverable (Receipt)                     | 5     |
| <b>4104</b>   | <b><u>ACCRUED EXPENSES</u></b>                        | 3     |
| <b>410401</b> | <b>ACCRUED EXPENSES</b>                               | 4     |
| 41040101      | Personnel Emoluments                                  | 5     |
| 41040102      | Pension & Gratuity                                    | 5     |
| 41040103      | Professional Fees                                     | 5     |
| 41040104      | Goods & Services                                      | 5     |
| 41040105      | Utilities                                             | 5     |
| 41040106      | Staff Claims                                          | 5     |
| <b>4105</b>   | <b><u>RURRENT PORTION OF LONG-TERM BORROWINGS</u></b> | 3     |
| <b>410501</b> | <b>CURRENT PORTION OF LONG-TERM BORROWINGS</b>        | 4     |
| 41050101      | N/A                                                   | 5     |
| <b>42</b>     | <b><u>PROVISIONS</u></b>                              | 2     |
| <b>4201</b>   | <b>PROVISION FOR DEPRECIATION – PPE</b>               | 3     |

| Code          | Description                                                                 | Level |
|---------------|-----------------------------------------------------------------------------|-------|
| <b>420101</b> | <b>PROV. FOR DEP-LAND &amp; BUILDINGS -GENERAL</b>                          | 4     |
| 42010101      | Provision for Depreciation -Land & Buildings - Office                       | 5     |
| 42010102      | Provision for Depreciation -Land & Buildings – Residential                  | 5     |
| 42010103      | Provision for Depreciation –Silos                                           | 5     |
| 42010104      | Provision for Depreciation -Storage Facilities                              | 5     |
| <b>420102</b> | <b>PROV. FOR DEP - INFRASTRUCTURE - GENERAL</b>                             | 4     |
| 42010201      | Provision for Depreciation –Rails                                           | 5     |
| 42010202      | Provision for Depreciation - Roads & Bridges                                | 5     |
| 42010204      | Provision for Depreciation -Harbors/ Sea Ports                              | 5     |
| 42010205      | Provision for Depreciation -Zoos, Parks & Reserves                          | 5     |
| 42010206      | Provision for Depreciation -Security Installations/ Equipment               | 5     |
| 42010207      | Provision for Depreciation -Electricity Transmission Network                | 5     |
| 42010208      | Provision for Depreciation -Water Distribution Network                      | 5     |
| 42010209      | Provision for Depreciation -Sewage/ Drainage Network                        | 5     |
| 42010210      | Provision for Depreciation –Dams                                            | 5     |
| 42010211      | Provision for Depreciation -Specialized Research Equipment (e.g. Satellite) | 5     |
| <b>420103</b> | <b>PROV. FOR DEP - PLANT &amp; MACHINERY - GENERAL</b>                      | 4     |
| 42010301      | Provision for Depreciation -Earth Moving Equipment - Bull Dozers etc.       | 5     |
| 42010302      | Provision for Depreciation -Industrial Equipment                            | 5     |
| 42010303      | Provision for Depreciation –Navigational Equipment                          | 5     |
| 42010304      | Provision for Depreciation -Power Plants                                    | 5     |
| 42010305      | Provision for Depreciation -Power Generating Sets                           | 5     |
| <b>420104</b> | <b>PROV. FOR DEP - TRANSPORTATION EQUIPMENT - GENERAL</b>                   | 4     |
| 42010405      | Provision for Depreciation -Motor Vehicles                                  | 5     |
| 42010406      | Provision for Depreciation –Tricycle                                        | 5     |
| 42010407      | Provision for Depreciation -Motor Cycles                                    | 5     |
| 42010408      | Provision for Depreciation –Bicycles                                        | 5     |
| <b>420105</b> | <b>PROV. FOR DEP - OFFICE EQUIPMENT - GENERAL</b>                           | 4     |
| 42010501      | Provision for Depreciation –Computers                                       | 5     |
| 42010502      | Provision for Depreciation –Printers                                        | 5     |
| 42010503      | Provision for Depreciation –Scanners                                        | 5     |
| 42010504      | Provision for Depreciation -Fax Machines                                    | 5     |
| 42010505      | Provision for Depreciation –Photocopiers                                    | 5     |
| 42010506      | Provision for Depreciation -Typewriters                                     | 5     |
| 42010507      | Provision for Depreciation -Shredding Machines                              | 5     |
| 42010508      | Provision for Depreciation -Television Sets                                 | 5     |
| 42010509      | Provision for Depreciation -Radio Sets                                      | 5     |
| 42010510      | Provision for Depreciation -Air -Conditioner                                | 5     |
| 42010511      | Provision for Depreciation –Projectors                                      | 5     |
| 42010512      | Provision for Depreciation -Binding Equipment                               | 5     |
| <b>420106</b> | <b>PROV. FOR DEP - FURNITURE &amp; FITTINGS - GENERAL</b>                   | 4     |
| 42010601      | Provision for Depreciation –Chairs                                          | 5     |
| 42010602      | Provision for Depreciation –Tables                                          | 5     |

| Code          | Description                                                                               | Level |
|---------------|-------------------------------------------------------------------------------------------|-------|
| 42010603      | Provision for Depreciation -File Cabinets/ Cupboards                                      | 5     |
| 42010604      | Provision for Depreciation –Stools                                                        | 5     |
| 42010605      | Provision for Depreciation –Shelves                                                       | 5     |
| 42010606      | Provision for Depreciation -Ceiling Fans                                                  | 5     |
| <b>4202</b>   | <b>PROVISION FOR DEPRECIATION - INVESTMENT PROPERTY</b>                                   | 3     |
| <b>420201</b> | <b>PROV. FOR DEP - INVESTMENT - LAND &amp; BUILDING - GENERAL</b>                         | 4     |
| 42020101      | Provision for Depreciation - Investment - Land & Buildings – Office                       | 5     |
| 42020102      | Provision for Depreciation - Investment - Land & Buildings - Residential                  | 5     |
| 42020103      | Provision for Depreciation - Investment - Silos                                           | 5     |
| 42020104      | Provision for Depreciation -Investment - Storage Facilities                               | 5     |
| <b>420202</b> | <b>PROV. FOR DEP - INVESTMENT - INFRASTRUCTURE - GENERAL</b>                              | 4     |
| 42020206      | Provision for Depreciation - Investment - Security Installations/ Equipment               | 5     |
| 42020207      | Provision for Depreciation - Investment - Electricity Transmission Network                | 5     |
| 42020208      | Provision for Depreciation - Investment - Water Distribution Network                      | 5     |
| 42020209      | Provision for Depreciation - Investment - Sewage/ Drainage Network                        | 5     |
| 42020210      | Provision for Depreciation - Investment – Dams                                            | 5     |
| 42020211      | Provision for Depreciation - Investment - Specialized Research Equipment (e.g. Satellite) | 5     |
| <b>420203</b> | <b>PROV. FOR DEP - INVESTMENT - PLANT &amp; MACHINERY – GENERAL</b>                       | 4     |
| 42020301      | Provision for Depreciation - Investment - Earth Moving Equipment - Bull Dozers etc.       | 5     |
| 42020302      | Provision for Depreciation - Investment - Industrial Equipment                            | 5     |
| 42020303      | Provision for Depreciation - Investment - Navigational Equipment                          | 5     |
| 42020304      | Provision for Depreciation - Investment - Power Plants                                    | 5     |
| 42020305      | Provision for Depreciation - Investment - Power Generating Sets                           | 5     |
| <b>420204</b> | <b>PROV. FOR DEP - INVESTMENT - TRANSPORTATION EQUIPMENT – GENERAL</b>                    | 4     |
| 42020405      | Provision for Depreciation -Motor Vehicles                                                | 5     |
| 42020406      | Provision for Depreciation –Tricycle                                                      | 5     |
| 42020407      | Provision for Depreciation -Motor Cycles                                                  | 5     |
| 42020408      | Provision for Depreciation –Bicycles                                                      | 5     |
| Code          | Description                                                                               |       |
| <b>420205</b> | <b>PROV. FOR DEP - INVESTMENT - OFFICE EQUIPMENT – GENERAL</b>                            | 4     |
| 42020501      | Provision for Depreciation –Computers                                                     | 5     |
| 42020502      | Provision for Depreciation –Printers                                                      | 5     |
| 42020503      | Provision for Depreciation –Scanners                                                      | 5     |
| 42020504      | Provision for Depreciation -Fax Machines                                                  | 5     |
| 42020505      | Provision for Depreciation –Photocopiers                                                  | 5     |
| 42020506      | Provision for Depreciation -Typewriters                                                   | 5     |
| 42020507      | Provision for Depreciation -Shredding Machines                                            | 5     |

| Code          | Description                                                                | Level |
|---------------|----------------------------------------------------------------------------|-------|
| 42020508      | Provision for Depreciation -Television Sets                                | 5     |
| 42020509      | Provision for Depreciation -Radio Sets                                     | 5     |
| 42020510      | Provision for Depreciation -Air –Conditioner                               | 5     |
| 42020511      | Provision for Depreciation –Projectors                                     | 5     |
| 42020512      | Provision for Depreciation -Binding Equipment                              | 5     |
| <b>420206</b> | <b>PROV. FOR DEP - INVESTMENT - FURNITURE &amp; FITTINGS – GENERAL</b>     | 4     |
| 42020601      | Provision for Depreciation-Chairs                                          | 5     |
| 42020602      | Provision for Depreciation-Tables                                          | 5     |
| 42020603      | Provision for Depreciation-File Cabinets/ Cupboards                        | 5     |
| 42020604      | Provision for Depreciation –Stools                                         | 5     |
| 42020605      | Provision for Depreciation –Shelves                                        | 5     |
| 42020606      | Provision for Depreciation -Ceiling Fans                                   | 5     |
| <b>43</b>     | <b>PROVISION FOR IMPAIRMENT</b>                                            | 2     |
| <b>4301</b>   | <b>PROVISION FOR IMPAIRMENT – PPE</b>                                      | 3     |
| <b>430101</b> | <b>PROV. FOR IMPAIRMENT - LAND &amp; BUILDINGS -GENERAL</b>                | 4     |
| 43010101      | Provision for Impairment- Land & Buildings - Office                        | 5     |
| 43010102      | Provision for Impairment- Land & Buildings - Residential                   | 5     |
| 43010103      | Provision for Impairment – Silos                                           | 5     |
| 43010104      | Provision for Impairment - Storage Facilities                              | 5     |
| <b>430102</b> | <b>PROV. FOR IMPAIRMENT - INFRASTRUCTURE - GENERAL</b>                     | 4     |
| 43010202      | Provision for Impairment - Roads & Bridges                                 | 5     |
| 43010205      | Provision for Impairment - Zoos, Parks & Reserves                          | 5     |
| 43010206      | Provision for Impairment - Security Installations/ Equipment               | 5     |
| 43010207      | Provision for Impairment - Electricity Transmission Network                | 5     |
| 43010208      | Provision for Impairment - Water Distribution Network                      | 5     |
| 43010209      | Provision for Impairment – Sewage / Drainage Network                       | 5     |
| 43010210      | Provision for Impairment – Dams                                            | 5     |
| 43010211      | Provision for Impairment - Specialized Research Equipment (e.g. Satellite) | 5     |
| <b>430103</b> | <b>PROV. FOR IMPAIRMENT - PLANT &amp; MACHINERY - GENERAL</b>              | 4     |
| 43010301      | Provision for Impairment - Earth Moving Equipment - Bull Dozers etc.       | 5     |
| 43010302      | Provision for Impairment - Industrial Equipment                            | 5     |
| 43010304      | Provision for Impairment - Power Plants                                    | 5     |
| 43010305      | Provision for Impairment - Power Generating Sets                           | 5     |
| <b>430104</b> | <b>PROV. FOR IMPAIRMENT - TRANSPORTATION EQUIPMENT – GENERAL</b>           | 4     |
| 43010404      | Provision for Impairment - Sea Boats                                       | 5     |
| 43010405      | Provision for Impairment - Motor Vehicles                                  | 5     |
| 43010406      | Provision for Impairment – Tricycles                                       | 5     |
| 43010407      | Provision for Impairment - Motor Cycles                                    | 5     |
| 43010408      | Provision for Impairment- Bicycles                                         | 5     |
| <b>430105</b> | <b>PROV. FOR IMPAIRMENT - OFFICE EQUIPMENT - GENERAL</b>                   | 4     |
| 43010501      | Provision for Impairment – Computers                                       | 5     |

| Code          | Description                                                                           | Level |
|---------------|---------------------------------------------------------------------------------------|-------|
| 43010502      | Provision for Impairment – Printers                                                   | 5     |
| 43010503      | Provision for Impairment – Scanners                                                   | 5     |
| 43010504      | Provision for Impairment - Fax Machines                                               | 5     |
| 43010505      | Provision for Impairment - Photocopiers                                               | 5     |
| 43010506      | Provision for Impairment - Typewriters                                                | 5     |
| 43010507      | Provision for Impairment - Shredding Machines                                         | 5     |
| 43010508      | Provision for Impairment - Television Sets                                            | 5     |
| 43010509      | Provision for Impairment - Radio Sets                                                 | 5     |
| 43010510      | Provision for Impairment - Air -Conditioner                                           | 5     |
| 43010511      | Provision for Impairment – Projectors                                                 | 5     |
| 43010512      | Provision for Impairment - Binding Equipment                                          | 5     |
| <b>430106</b> | <b>PROVISION FOR IMPAIRMENT- FURNITURE &amp; FITTINGS – GENERAL</b>                   | 4     |
| 43010601      | Provision for Impairment – Chairs                                                     | 5     |
| 43010602      | Provision for Impairment – Tables                                                     | 5     |
| 43010603      | Provision for Impairment - File Cabinets/ Cupboards                                   | 5     |
| 43010604      | Provision for Impairment – Stools                                                     | 5     |
| 43010605      | Provision for Impairment – Shelves                                                    | 5     |
| 43010606      | Provision for Impairment- Ceiling Fans                                                | 5     |
| <b>4302</b>   | <b>PROVISION FOR IMPAIRMENT - INVESTMENT PROPERTY</b>                                 | 3     |
| <b>430201</b> | <b>PROV. FOR IMPAIRMENT - INVESTMENT - LAND &amp; BUILDING – GENERAL</b>              | 4     |
| 43020101      | Provision for Impairment - Investment - Land & Buildings – Office                     | 5     |
| 43020102      | Provision for Impairment - Investment - Land & Buildings – Residential                | 5     |
| 43020103      | Provision for Impairment - Investment - Silos                                         | 5     |
| 43020104      | Provision for Impairment - Investment - Storage Facilities                            | 5     |
| <b>430202</b> | <b>PROV. FOR IMPAIRMENT - INVESTMENT - INFRASTRUCTURE – GENERAL</b>                   | 4     |
| 43020202      | Provision for Impairment - Investment - Roads & Bridges                               | 5     |
| 43020205      | Provision for Impairment- Investment - Zoos, Parks & Reserves                         | 5     |
| 43020206      | Provision for Impairment - Investment - Security Installations/ Equipment             | 5     |
| 43020207      | Provision for Impairment - Investment - Electricity Transmission Network              | 5     |
| 43020208      | Provision for Impairment - Investment- Water Distribution Network                     | 5     |
| 43020209      | Provision for Impairment - Investment - Sewage/ Drainage Network                      | 5     |
| 43020210      | Provision for Impairment - Investment – Dams                                          | 5     |
| 43020211      | Provision for Impairment- Investment- Specialized Research Equipment (e.g. Satellite) | 5     |
| <b>430203</b> | <b>PROV. FOR IMPAIRMENT - INVESTMENT - PLANT &amp; MACHINERY – GENERAL</b>            | 4     |
| 43020301      | Provision for Impairment - Investment - Earth Moving Equipment - Bull Dozers, etc     | 5     |
| 43020302      | Provision for Impairment - Investment - Industrial Equipment                          | 5     |
| 43020304      | Provision for Impairment - Investment - Power Plants                                  | 5     |
| 43020305      | Provision for Impairment - Investment - Power Generating Sets                         | 5     |

| Code          | Description                                                                   | Level |
|---------------|-------------------------------------------------------------------------------|-------|
| <b>430204</b> | <b>PROV. FOR IMPAIRMENT - INVESTMENT - TRANSPORTATION EQUIPMENT - GENERAL</b> | 4     |
| 43020405      | Provision for Impairment - Investment - Motor Vehicles                        | 5     |
| 43020406      | Provision for Impairment - Investment - Tricycles                             | 5     |
| <b>430205</b> | <b>PROV. FOR IMPAIRMENT - INVESTMENT - OFFICE EQUIPMENT – GENERAL</b>         | 4     |
| 43020501      | Provision for Impairment - Investment - Computers                             | 5     |
| 43020502      | Provision for Impairment - Investment - Printers                              | 5     |
| 43020503      | Provision for Impairment - Investment - Scanners                              | 5     |
| 43020504      | Provision for Impairment - Investment - Fax Machine                           | 5     |
| 43020505      | Provision for Impairment - Investment - Photocopiers                          | 5     |
| 43020506      | Provision for Impairment - Investment - Typewriters                           | 5     |
| 43020507      | Provision for Impairment - Investment - Shredding Machines                    | 5     |
| 43020508      | Provision for Impairment - Investment - Television Sets                       | 5     |
| 43020509      | Provision for Impairment - Investment - Radio Sets                            | 5     |
| 43020510      | Provision for Impairment - Investment - Air -Conditioner                      | 5     |
| 43020511      | Provision for Impairment - Investment - Projectors                            | 5     |
| 43020512      | Provision for Impairment - Investment - Binding Equipment                     | 5     |
| <b>430206</b> | <b>PROV. FOR IMPAIRMENT - INVESTMENT - FURNITURE &amp; FITTINGS – GENERAL</b> | 4     |
| 43020601      | Provision for Impairment - Investment - Chairs                                | 5     |
| 43020602      | Provision for Impairment - Investment - Tables                                | 5     |
| 43020603      | Provision for Impairment - Investment - File Cabinets/ Cupboards              | 5     |
| 43020604      | Provision for Impairment - Investment - Stools                                | 5     |
| 43020605      | Provision for Impairment - Investment - Shelves                               | 5     |
| 43020606      | Provision for Impairment - Investment - Ceiling Fans                          | 5     |
| <b>4303</b>   | <b>PROVISION FOR IMPAIRMENT – INTANGIBLE</b>                                  | 3     |
| <b>430301</b> | <b>PROVISION FOR IMPAIRMENT – INTANGIBLE</b>                                  | 4     |
| 43030101      | Provision for Impairment – Goodwill                                           | 5     |
| 43030102      | Provision for Impairment - Patent Right                                       | 5     |
| 43030103      | Provision for Impairment – Copyright                                          | 5     |
| 43030104      | Provision for Impairment - Trade Mark                                         | 5     |
| 43030105      | Provision for Impairment – Franchise                                          | 5     |
| 43030106      | Provision for Impairment - Monument                                           | 5     |
| 43030107      | Provision for Impairment - Heritage                                           | 5     |
| <b>44</b>     | <b>PROVISION FOR DEBTS</b>                                                    | 2     |
| <b>4401</b>   | <b>PROVISION FOR DEBTS</b>                                                    | 3     |
| <b>440101</b> | <b>PROVISION FOR FOREIGN DEBTS</b>                                            | 4     |
| 44010101      | Bilateral                                                                     | 5     |
| <b>440102</b> | <b>PROVISION FOR DOMESTIC DEBTS</b>                                           | 4     |
| 44010201      | Loans to States                                                               | 5     |
| 44010202      | Loans to Local Governments                                                    | 5     |
| 44010203      | Loans to Ministries, Departments & Agencies                                   | 5     |
| 44010204      | Commercial Loans (e.g. Bail-Out Funds)                                        | 5     |
| 44010205      | Other Loans                                                                   | 5     |

| <b>Code</b>   | <b>Description</b>                                          | <b>Level</b> |
|---------------|-------------------------------------------------------------|--------------|
| <b>45</b>     | <b><u>PROVISION FOR AMMORTIZATION</u></b>                   | <b>2</b>     |
| <b>4501</b>   | <b><i>PROVISION FOR AMMORTIZATION</i></b>                   | <b>3</b>     |
| <b>450101</b> | <b><u>PROVISION FOR AMMORTIZATION</u></b>                   | <b>4</b>     |
| 45010101      | Provision for Amortization – Goodwill                       | 5            |
| 45010102      | Provision for Amortization - Patent Right                   | 5            |
| 45010103      | Provision for Amortization – Copyright                      | 5            |
| 45010104      | Provision for Amortization - Trade Mark                     | 5            |
| 45010105      | Provision for Amortization – Franchise                      | 5            |
| <b>46</b>     | <b><u>NON-CURRENT ASSETS</u></b>                            | <b>2</b>     |
| <b>4601</b>   | <b><i>PUBLIC FUNDS</i></b>                                  | <b>3</b>     |
| <b>460101</b> | <b><u>MAIN FUNDS/ CAPITAL RESERVES</u></b>                  | <b>4</b>     |
| 46010101      | CRF/ Statement of Financial Performance - Surplus/(Deficit) | 5            |
| 46010102      | Capital Development Fund - Surplus/ (Deficit)               | 5            |
| 46010103      | Revaluation Reserve                                         | 5            |
| <b>460102</b> | <b><u>TRUST FUNDS</u></b>                                   | <b>4</b>     |
| 46010201      | Education Trust Fund                                        | 5            |
| 46010202      | Petroleum Technology Development Fund                       | 5            |
| <b>460103</b> | <b><u>REVOLVING FUNDS</u></b>                               | <b>4</b>     |
| 46010301      | Fertilizer Revolving Fund                                   | 5            |
| <b>460104</b> | <b><u>OTHER FUNDS</u></b>                                   | <b>4</b>     |
| 46010406      | Other Revolving Fund                                        | 5            |
| <b>4602</b>   | <b><i>LONG-TERM BORROWINGS</i></b>                          | <b>3</b>     |
| <b>460201</b> | <b><u>LONG-TERM BORROWINGS</u></b>                          | <b>4</b>     |
| 46020101      | LG Bonds and Other Long-Term Borrowings                     | 5            |
| 46020102      | Bi-Lateral Loans                                            | 5            |
| 46020103      | Multi-Lateral Loans                                         | 5            |
| <b>47</b>     | <b><u>CAPITAL &amp; RESERVES</u></b>                        | <b>2</b>     |
| <b>4701</b>   | <b><i>RESERVES</i></b>                                      | <b>3</b>     |
| <b>470101</b> | <b><u>RESERVES</u></b>                                      | <b>4</b>     |
| 47010101      | Reserves                                                    | 5            |
| 47010102      | Available for Sale Reserve                                  | 5            |
| <b>4702</b>   | <b><i>ACCOMMULATED SURPLUS</i></b>                          | <b>3</b>     |
| <b>470201</b> | <b><u>ACCOMMULATED SURPLUS</u></b>                          | <b>4</b>     |
| 47020101      | Accumulated Revenue/(Deficit)                               | 5            |

## 2.3 - Function Segment

The functional classification categorises expenditures according to the purposes and objectives for which they are intended. Functional Classification or Classification by Functions of Government (COFOG) is defined as a detailed classification of the functions, or socioeconomic objectives, that general government units aim to achieve through various kinds of outlays. It comprises 5-digit codes. A “functional” classification organises government activities according to their broad objectives or purposes (for example, education, social security, housing, etc.). It is independent of the government’s administrative or organisational structure. A functional classification is especially useful in analysing the allocation of resources among sectors. It may also be used for tracking poverty-reducing expenditures. COFOG is divided into three levels as presented in *Table 9* below.

*Table 9 Functional Segment Structure*

| Level | Component       | Digits |
|-------|-----------------|--------|
| 1     | Main Functions  | 3      |
| 2     | Function Groups | 1      |
| 3     | Function Class  | 2      |

*Table 10 Functional Segment Coding*

| Code        | Description                                                                             | Level |
|-------------|-----------------------------------------------------------------------------------------|-------|
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>                                                          | 1     |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | 2     |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS                                                        | 3     |
| 70112       | FINANCIAL AND FISCAL AFFAIRS                                                            | 3     |
| 70113       | EXTERNAL AFFAIRS                                                                        | 3     |
| <b>7012</b> | <b>FOREIGN ECONOMIC AID</b>                                                             | 2     |
| 70121       | ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION                        | 3     |
| 70122       | ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS                                 | 3     |
| <b>7013</b> | <b>GENERAL SERVICES</b>                                                                 | 2     |
| 70131       | GENERAL PERSONNEL SERVICES                                                              | 3     |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                               | 3     |
| 70133       | OTHER GENERAL SERVICES                                                                  | 3     |
| <b>7014</b> | <b>BASIC RESEARCH</b>                                                                   | 2     |
| 70141       | BASIC RESEARCH                                                                          | 3     |
| <b>7015</b> | <b>R&amp;D GENERAL PUBLIC SERVICES</b>                                                  | 2     |
| 70151       | R&D GENERAL PUBLIC SERVICES                                                             | 3     |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>                                                   | 2     |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.                                                          | 3     |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>                                                         | 2     |
| 70171       | PUBLIC DEBT TRANSACTIONS                                                                | 3     |
| <b>7018</b> | <b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>          | 2     |
| 70181       | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT                 | 3     |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>                                                          | 1     |

| Code        | Description                                             | Level |
|-------------|---------------------------------------------------------|-------|
| <b>7031</b> | <b>POLICE SERVICES</b>                                  | 2     |
| 70311       | POLICE SERVICES                                         | 3     |
| <b>7032</b> | <b>FIRE PROTECTION SERVICES</b>                         | 2     |
| 70321       | FIRE PROTECTION SERVICES                                | 3     |
| <b>7033</b> | <b>LAW COURTS</b>                                       | 2     |
| 70331       | LAW COURTS                                              | 3     |
| <b>7034</b> | <b>PRISONS</b>                                          | 2     |
| 70341       | PRISONS                                                 | 3     |
| <b>7035</b> | <b>R &amp; D PUBLIC ORDER AND SAFETY</b>                | 2     |
| 70351       | R&D PUBLIC ORDER AND SAFETY                             | 3     |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>                   | 2     |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.                          | 3     |
| <b>704</b>  | <b><i>ECONOMIC AFFAIRS</i></b>                          | 1     |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b> | 2     |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS                  | 3     |
| 70412       | GENERAL LABOUR AFFAIRS                                  | 3     |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>      | 2     |
| 70421       | AGRICULTURE                                             | 3     |
| 70422       | FORESTRY                                                | 3     |
| 70423       | FISHING AND HUNTING                                     | 3     |
| <b>7043</b> | <b>FUEL AND ENERGY</b>                                  | 2     |
| 70431       | COAL AND OTHER SOLID MINERAL FUEL                       | 3     |
| 70432       | PETROLUUM AND NATURAL GAS                               | 3     |
| 70433       | NUCLEAR FUEL                                            | 3     |
| 70434       | OTHER FUELS                                             | 3     |
| 70435       | ELECTRICITY                                             | 3     |
| 70436       | NON ELECTRIC ENERGY                                     | 3     |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>          | 2     |
| 70441       | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS    | 3     |
| 70442       | MANUFACTURING                                           | 3     |
| 70443       | CONSTRUCTION                                            | 3     |
| <b>7045</b> | <b>TRANSPORT</b>                                        | 2     |
| 70451       | ROAD TRANSPORT                                          | 3     |
| 70452       | WATER TRANSPORT                                         | 3     |
| 70453       | RAILWAY TRANSPORT                                       | 3     |
| 70454       | AIR TRANSPORT                                           | 3     |
| 70455       | PIPELINE AND OTHER TRANSPORT                            | 3     |
| <b>7046</b> | <b>COMMUNICATION</b>                                    | 2     |
| 70461       | COMMUNICATION                                           | 3     |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>                                 | 2     |
| 70471       | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING             | 3     |
| 70472       | HOTELS AND RESTUARANTS                                  | 3     |
| 70473       | TOURISM                                                 | 3     |
| 70474       | MULTIPURPOSE DEVELOPMENT PROJECTS                       | 3     |
| <b>7048</b> | <b>R &amp; D ECONOMIC AFFAIRS</b>                       | 2     |
| 70481       | R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS   | 3     |
| 70482       | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING        | 3     |
| 70483       | FUEL AND ENERGY                                         | 3     |

| <b>Code</b> | <b>Description</b>                                 | <b>Level</b> |
|-------------|----------------------------------------------------|--------------|
| 70484       | R & D MINING, MANUFACTURING AND CONSTRUCTION       | 3            |
| 70485       | R & D TRANSPORT                                    | 3            |
| 70486       | R & D COMMUNICATION                                | 3            |
| 70487       | R & D OTHER INDUSTRIES                             | 3            |
| <b>7049</b> | <b>ECONOMIC AFFAIRS N.E.C</b>                      | 2            |
| 70491       | ECONOMIC AFFAIRS N.E.C.                            | 3            |
| <b>705</b>  | <b>ENVIRONMENTAL PROTECTION</b>                    | 1            |
| <b>7051</b> | <b>WASTE MANAGEMENT</b>                            | 2            |
| 70511       | WASTE MANAGEMENT                                   | 3            |
| <b>7052</b> | <b>WASTE WATER MANAGEMENT</b>                      | 2            |
| 70521       | WASTE WATER MANAGEMENT                             | 3            |
| <b>7053</b> | <b>POLLUTION ABATEMENT</b>                         | 2            |
| 70531       | POLLUTION ABATEMENT                                | 3            |
| <b>7054</b> | <b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>    | 2            |
| 70541       | PROTECTION OF BIODIVERSITY AND LANDSCAPE           | 3            |
| <b>7055</b> | <b>R&amp;D ENVIRONMENTAL PROTECTION</b>            | 2            |
| 70551       | R & D ENVIRONMENTAL PROTECTION                     | 3            |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>             | 2            |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.                    | 3            |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENITIES</b>            | 1            |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>                         | 2            |
| 70611       | HOUSING DEVELOPMENT                                | 3            |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>                       | 2            |
| 70621       | COMMUNITY DEVELOPMENT                              | 3            |
| <b>7063</b> | <b>WATER SUPPLY</b>                                | 2            |
| 70631       | WATER SUPPLY                                       | 3            |
| <b>7064</b> | <b>STREET LIGHTING</b>                             | 2            |
| 70641       | STREET LIGHTING                                    | 3            |
| <b>7065</b> | <b>R &amp; D HOUSING AND COMMUNITY AMMENITIES</b>  | 2            |
| 70651       | R & D HOUSING AND COMMUNITY AMENITIES              | 3            |
| <b>7066</b> | <b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>      | 2            |
| 70661       | HOUSING AND COMMUNITY AMENITIES N.E.C.             | 3            |
| <b>707</b>  | <b>HEALTH</b>                                      | 1            |
| <b>7071</b> | <b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b> | 2            |
| 70711       | PHARMACEUTICAL PRODUCTS                            | 3            |
| 70712       | OTHER MEDICAL PRODUCTS                             | 3            |
| 70713       | THERAPEUTIC APPLIANCES AND EQUIPMENT               | 3            |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>                         | 2            |
| 70721       | GENERAL MEDICAL SERVICES                           | 3            |
| 70722       | SPECIALIZED MEDICAL SERVICES                       | 3            |
| 70723       | DENTAL SERVICES                                    | 3            |
| 70724       | PARAMEDICAL SERVICES                               | 3            |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                           | 2            |
| 70731       | GENERAL HOSPITAL SERVICES                          | 3            |
| 70732       | SPECIALIZED HOSPITAL SERVICES                      | 3            |
| 70733       | MEDICAL AND MATERNITY CENTRE SERVICES              | 3            |
| 70734       | NURSING AND CONVALESCENT HOME SERVICES             | 3            |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                      | 2            |

| <b>Code</b> | <b>Description</b>                                | <b>Level</b> |
|-------------|---------------------------------------------------|--------------|
| 70741       | PUBLIC HEALTH SERVICES                            | 3            |
| <b>7075</b> | <b>R &amp; D HEALTH</b>                           | 2            |
| 70751       | R & D HEALTH                                      | 3            |
| <b>7076</b> | <b>HEALTH N.E.C.</b>                              | 2            |
| 70761       | HEALTH N.E.C.                                     | 3            |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>           | 1            |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>         | 2            |
| 70811       | RECREATIONAL AND SPORTING SERVICES                | 3            |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                          | 2            |
| 70821       | CULTURAL SERVICES                                 | 3            |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>       | 2            |
| 70831       | BROADCASTING AND PUBLISHING SERVICES              | 3            |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>     | 2            |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES            | 3            |
| <b>7085</b> | <b>R &amp; D RECREATION, CULTURE AND RELIGION</b> | 2            |
| 70851       | R & D RECREATION, CULTURE AND RELIGION            | 3            |
| <b>7086</b> | <b>RECREATION, CULTURE AND RELIGION N.E.C.</b>    | 2            |
| 70861       | RECREATION, CULTURE AND RELIGION N.E.C.           | 3            |
| <b>709</b>  | <b>EDUCATION</b>                                  | 1            |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>          | 2            |
| 70911       | PRE-PRIMARY EDUCATION                             | 3            |
| 70912       | PRIMARY EDUCATION                                 | 3            |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                        | 2            |
| 70921       | LOWER SECONDARY EDUCATION                         | 3            |
| 70922       | UPPER-SECONDARY EDUCATION                         | 3            |
| <b>7093</b> | <b>POSTSECONDARY NONTERTIARY EDUCATION</b>        | 2            |
| 70931       | POST-SECONDARY NON-TERTIARY EDUCATION             | 3            |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                         | 2            |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION                 | 3            |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION                | 3            |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>           | 2            |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL                  | 3            |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b>           | 2            |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION                  | 3            |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                        | 2            |
| 70971       | R & D EDUCATION                                   | 3            |
| <b>7098</b> | <b>EDUCATION N.E.C.</b>                           | 2            |
| 70981       | EDUCATION N.E.C.                                  | 3            |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                          | 1            |
| <b>7101</b> | <b>SICKNESS AND DISABILITY</b>                    | 2            |
| 71011       | SICKNESS                                          | 3            |
| 71012       | DISABILITY                                        | 3            |
| <b>7102</b> | <b>OLD AGE</b>                                    | 2            |
| 71021       | OLD AGE                                           | 3            |
| <b>7103</b> | <b>SURVIVORS</b>                                  | 2            |
| 71031       | SURVIVORS                                         | 3            |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                        | 2            |
| 71041       | FAMILY AND CHILDREN                               | 3            |

| Code        | Description                        | Level |
|-------------|------------------------------------|-------|
| <b>7105</b> | <b>UNEMPLOYMENT</b>                | 2     |
| 71051       | UNEMPLOYMENT                       | 3     |
| <b>7106</b> | <b>HOUSING</b>                     | 2     |
| 71061       | HOUSING                            | 3     |
| <b>7107</b> | <b>SOCIAL EXCLUSION N.E.C</b>      | 2     |
| 71071       | SOCIAL EXCLUSION N.E.C.            | 3     |
| <b>7108</b> | <b>R &amp; D SOCIAL PROTECTION</b> | 2     |
| 71081       | R & D SOCIAL PROTECTION            | 3     |
| <b>7109</b> | <b>SOCIAL PROTECTION N.E.C.</b>    | 2     |
| 71091       | SOCIAL PROTECTION N.E.C.           | 3     |

## 2.4 - Fund Segment

The Sources of Funds refer to the various means of funding government activities. Payments in respect of Salaries and Overhead Costs for instance may be funded from the Local Government's regular budget/main envelop or capital expenditure may be funded from Aid and Grants from local or foreign bodies. Other possible sources of funds are Capital Development Fund, Consolidated Revenue Fund (Charges), etc. The Source of Funds code is used to uniquely identify the means of funding each transaction. The structure of the Fund segment is presented in *Table 11* below.

*Table 11 Fund Segment Structure*

| Level | Component   | Digits |
|-------|-------------|--------|
| 1     | Main Fund   | 2      |
| 2     | Sub-Fund    | 1      |
| 3     | Fund Source | 2      |

*Table 12 Fund Segment Coding*

| Code       | Description                         | Level |
|------------|-------------------------------------|-------|
| <b>01</b>  | <b>FEDERATION ACCOUNT</b>           | 1     |
| <b>011</b> | <b>FAAC DIRECT ALLOCATION</b>       | 2     |
| 01101      | FAAC DIRECT ALLOCATION              | 3     |
| <b>02</b>  | <b>CONSOLIDATED REVENUE FUND</b>    | 1     |
| <b>021</b> | <b>MAIN ENVELOP</b>                 | 2     |
| 02101      | MAIN ENVELOP - BUDGETARY ALLOCATION | 3     |
| <b>022</b> | <b>CRF CHARGES</b>                  | 2     |
| 02201      | PENSION AND GRATUITIES              | 3     |
| 02202      | SERVICE WIDE VOTE                   | 3     |
| 02203      | CAPITAL SUPPLEMENTATION             | 3     |
| 02204      | OTHER CRF CHARGES                   | 3     |
| <b>03</b>  | <b>CAPITAL DEVELOPMENT FUND</b>     | 1     |
| <b>031</b> | <b>CDF MAIN</b>                     | 2     |
| 03101      | CAPITAL DEVELOPMENT FUND            | 3     |
| <b>04</b>  | <b>CONTINGENCY FUND</b>             | 1     |
| <b>041</b> | <b>CONTINGENCY FUND MAIN</b>        | 2     |

| Code       | Description                                                | Level |
|------------|------------------------------------------------------------|-------|
| 04101      | CONTINGENCY FUND                                           | 3     |
| <b>05</b>  | <b>DEBT RELIEF GAINS</b>                                   | 1     |
| <b>051</b> | <b>DEBT RELIEF FUND MAIN</b>                               | 2     |
| 05101      | DEBT RELIEF GAINS                                          | 3     |
| <b>06</b>  | <b>SPECIAL AND TRUST FUNDS</b>                             | 1     |
| <b>061</b> | <b>SPECIAL AND TRUST FUNDS</b>                             | 2     |
| 06103      | PETROLEUM EQUALISATION FUND                                | 3     |
| <b>07</b>  | <b>OTHER PUBIC FUNDS</b>                                   | 1     |
| <b>071</b> | <b>OTHER PUBLIC FUNDS</b>                                  | 2     |
| 07102      | FERTILIZER REVOLVING FUND                                  | 3     |
| 07106      | NIGERIAN EX-SERVICEMEN REWARD FUND                         | 3     |
| 07107      | COCOA RESEARCH INSTITUTE OF NIGERIA FUND                   | 3     |
| 07108      | FERTILIZER REVOLVING FUND                                  | 3     |
| 07109      | SINKING FUND FOR JUDGEMENT DEBT FUND                       | 3     |
| <b>08</b>  | <b>AIDS AND GRANTS</b>                                     | 1     |
| <b>081</b> | <b>MULTILATERAL AIDS AND GRANTS</b>                        | 2     |
| 08101      | AFRICAN DEVELOPMENT BANK                                   | 3     |
| 08102      | AFRICAN DEVELOPMENT FUND                                   | 3     |
| 08103      | ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)                  | 3     |
| 08104      | ARAB GRANT FUND FOR AFRICAN ARAB LEAGUE                    | 3     |
| 08105      | ECOWAS FUND                                                | 3     |
| 08106      | EUROPEAN DEVELOPMENT FUND                                  | 3     |
| 08107      | EUROPEAN UNION                                             | 3     |
| 08108      | EUROPEAN INVESTMENT BANK                                   | 3     |
| 08109      | IDA - AFRICAN FACILITY                                     | 3     |
| 08110      | INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)          | 3     |
| 08111      | INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)                | 3     |
| 08112      | INTERNATIONAL FINANCE CORPORATION                          | 3     |
| 08113      | INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT            | 3     |
| 08114      | INTERNATIONAL MONETARY FUND                                | 3     |
| 08115      | NIGERIA TRUST FUND                                         | 3     |
| 08116      | NORDIC DEVELOPMENT FUND                                    | 3     |
| 08117      | ORGANISATION OF PETROLEUM EXPORTING COUNTRIES              | 3     |
| 08118      | UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)                | 3     |
| 08119      | UNITED NATIONS CHILDREN'S FUND (UNICEF)                    | 3     |
| 08120      | UNITED NATIONS FUND FOR POPULATION ACTIVITIES              | 3     |
| 08121      | WORLD BANK TRUST FUND                                      | 3     |
| 08122      | WORLD FOOD PROGRAMME                                       | 3     |
| 08123      | UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)            | 3     |
| 08124      | GLOBAL 2000                                                | 3     |
| 08125      | UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO) | 3     |
| 08126      | MULTI-DONOR BUDGET SUPPORT                                 | 3     |
| <b>082</b> | <b>BILATERAL AIDS AND GRANTS</b>                           | 2     |
| 08201      | SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)         | 3     |
| 08202      | UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID) | 3     |
| 08203      | DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID)            | 3     |

| Code       | Description                                                | Level |
|------------|------------------------------------------------------------|-------|
| 08204      | CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)           | 3     |
| 08205      | SAUDI FUND FOR DEVELOPMENT                                 | 3     |
| 08206      | ISLAMIC DEVELOPMENT BANK                                   | 3     |
| 08207      | OTHER INTERNATIONAL DEVELOPMENT (LOANS)                    | 3     |
| <b>083</b> | <b>LOCAL AIDS AND GRANTS</b>                               | 2     |
| 08301      | DONATION BY LOCAL NGOs                                     | 3     |
| 08302      | DONATION BY STATE GOVERNMENTS                              | 3     |
| 08303      | DONATION BY LOCAL GOVERNMENTS                              | 3     |
| 08304      | DONATIONS BY FED. GOVERNMENT                               | 3     |
| 08305      | DONATIONS BY PRIVATE SECTOR COMPANIES                      | 3     |
| 08306      | DONATIONS BY INDIVIDUALS                                   | 3     |
| <b>09</b>  | <b>LOANS/DEBTS</b>                                         | 1     |
| <b>091</b> | <b>MULTILATERAL LOANS/DEBTS</b>                            | 2     |
| 09101      | AFRICAN DEVELOPMENT BANK                                   | 3     |
| 09102      | AFRICAN DEVELOPMENT FUND                                   | 3     |
| 09103      | ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)                  | 3     |
| 09104      | ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE                     | 3     |
| 09105      | ECOWAS FUND                                                | 3     |
| 09106      | EUROPEAN DEVELOPMENT FUND                                  | 3     |
| 09107      | EUROPEAN UNION                                             | 3     |
| 09108      | EUROPEAN INVESTMENT BANK                                   | 3     |
| 09109      | IDA - AFRICAN FACILITY                                     | 3     |
| 09110      | INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)          | 3     |
| 09111      | INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)                | 3     |
| 09112      | INTERNATIONAL FINANCE CORPORATION                          | 3     |
| 09113      | INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT            | 3     |
| 09114      | INTERNATIONAL MONETARY FUND                                | 3     |
| 09115      | NIGERIA TRUST FUND                                         | 3     |
| 09116      | NORDIC DEVELOPMENT FUND                                    | 3     |
| 09117      | ORGANISATION OF PETROLEUM EXPORTING COUNTRIES              | 3     |
| 09118      | UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)                | 3     |
| 09119      | UNITED NATIONS CHILDREN'S FUND (UNICEF)                    | 3     |
| 09120      | UNITED NATIONS FUND FOR POPULATION ACTIVITIES              | 3     |
| 09121      | WORLD BANK TRUST FUND                                      | 3     |
| 09122      | WORLD FOOD PROGRAMME                                       | 3     |
| 09123      | UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)            | 3     |
| 09124      | GLOBAL 2000                                                | 3     |
| 09125      | UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO) | 3     |
| 09126      | MULTI-DONOR BUDGET SUPPORT                                 | 3     |
| 09127      | ISLAMIC DEVELOPMENT BANK (LOAN)                            | 3     |
| 09128      | OTHER INTERNATIONAL DEVELOPMENT (LOANS)                    | 3     |
| <b>092</b> | <b>BILATERAL LOANS/DEBTS</b>                               | 2     |
| 09201      | BI-LATERAL LOANS                                           | 3     |
| <b>093</b> | <b>LOCAL LOANS/DEBTS</b>                                   | 2     |
| 09301      | FEDERAL GOVERNMENT                                         | 3     |
| 09302      | CENTRAL BANK OF NIGERIA (CBN)                              | 3     |
| 09303      | BOND                                                       | 3     |

| Code       | Description                           | Level |
|------------|---------------------------------------|-------|
| 09304      | COMMERCIAL BANK                       | 3     |
| 09305      | OTHER BANKS                           | 3     |
| <b>10</b>  | <b>RETAINED INDEPENDENT REVENUE</b>   | 1     |
| <b>101</b> | <b>RETAINED INDEPENDENT REVENUE</b>   | 2     |
| 10101      | RETAINED INTERNALLY GENERATED REVENUE | 3     |
| 10102      | PTA CONTRIBUTIONS                     | 3     |
| 10103      | SCHOOL LEVIES                         | 3     |

## 2.5 - Location Segment

Geographic Codes (Geo Codes, for short) are used to identify the geographical location of the benefit of an expenditure so that an analysis of government budget and expenditure along the various Wards of the Local Government Areas in the State can be done.

Geo Code Segment consists of 8 digits as shown in *Table 13* below.

*Table 13 Structure of Geo-location Segment*

| Level    | Description                  | Digit    |
|----------|------------------------------|----------|
| <b>1</b> | <b>Geo-political zone</b>    | <b>1</b> |
| <b>2</b> | <b>State</b>                 | <b>2</b> |
| <b>3</b> | <b>Senatorial Districts:</b> | <b>1</b> |
| <b>4</b> | <b>Local Government</b>      | <b>2</b> |
| <b>5</b> | <b>Ward</b>                  | <b>2</b> |

There is also a ward-level code for any expenditure that cannot be assigned to a specific ward –code 97 refers to “LG Wide”, “98” refers to “Outside LG” but within the State, and “99” refers to “Outside State”.

*Table 14 Location Segment Codes*

| Code          | Description                                    | Level |
|---------------|------------------------------------------------|-------|
| <b>5</b>      | <b>SOUTH-SOUTH</b>                             | 1     |
| <b>506</b>    | <b>BAYELSA STATE</b>                           | 1     |
| <b>5061</b>   | <b>BAYELSA CENTRAL (SENATORIAL DISTRICT 1)</b> | 2     |
| <b>506103</b> | <b>KOLOKUMA/OPOKUMA LOCAL GOVERNMENT</b>       | 3     |
| 50610301      | IGBEDI                                         | 4     |
| 50610302      | KAIAMA                                         | 4     |
| 50610303      | KAIAMA/OLOBIRI                                 | 4     |
| 50610304      | OKOLOBA                                        | 4     |
| 50610305      | OPOKUMA NORTH                                  | 4     |
| 50610306      | OPOKUMA SOUTH                                  | 4     |
| 50610307      | SAMPOU/KALAMA                                  | 4     |
| 50610308      | SEIBOKOROGHA                                   | 4     |
| 50610309      | ODI (NORTH) I                                  | 4     |
| 50610310      | ODI (CENTRAL) II                               | 4     |
| 50610311      | ODI (SOUTH) III                                | 4     |

| Code          | Description                                               | Level |
|---------------|-----------------------------------------------------------|-------|
| 50610397      | KOLOKUMA/OPOKUMA LG - LG Wide                             | 4     |
| 50610398      | KOLOKUMA/OPOKUMA LG - Outside LG but Within Bayelsa State | 4     |
| 50610399      | KOLOKUMA/OPOKUMA LG - Outside Bayelsa State               | 4     |
| <b>506107</b> | <b>SOUTHERN IJAW LOCAL GOVERNMENT</b>                     | 3     |
| 50610701      | AMASSOMA I                                                | 4     |
| 50610702      | AMASSOMA II                                               | 4     |
| 50610703      | AMASSOMA III                                              | 4     |
| 50610704      | APOI                                                      | 4     |
| 50610705      | CENTRAL BOMO I                                            | 4     |
| 50610706      | CENTRAL BOMO II                                           | 4     |
| 50610707      | EAST BOMO I                                               | 4     |
| 50610708      | EAST BOMO II                                              | 4     |
| 50610709      | FOROPA                                                    | 4     |
| 50610710      | KOLUAMA                                                   | 4     |
| 50610711      | OLODIAMA I                                                | 4     |
| 50610712      | OLODIAMA II                                               | 4     |
| 50610713      | OPOROMA I                                                 | 4     |
| 50610714      | OPOROMA II                                                | 4     |
| 50610715      | OTUAN                                                     | 4     |
| 50610716      | UKUBIE                                                    | 4     |
| 50610717      | WEST BOMO                                                 | 4     |
| 50610797      | SOUTHERN IJAW LG - LG Wide                                | 4     |
| 50610798      | SOUTHERN IJAW LG - Outside LG but Within Bayelsa State    | 4     |
| 50610799      | SOUTHERN IJAW LG - Outside Bayelsa State                  | 4     |
| <b>506108</b> | <b>YENAGOA LOCAL GOVERNMENT</b>                           | 3     |
| 50610801      | ATTISSA I                                                 | 4     |
| 50610802      | ATTISSA II                                                | 4     |
| 50610803      | ATTISSA III                                               | 4     |
| 50610804      | BISENI I                                                  | 4     |
| 50610805      | BISENI II                                                 | 4     |
| 50610806      | EKPETIAMA I                                               | 4     |
| 50610807      | EKPETIAMA II                                              | 4     |
| 50610808      | EPIE I                                                    | 4     |
| 50610809      | EPIE II                                                   | 4     |
| 50610810      | EPIE III                                                  | 4     |
| 50610811      | GBARAIN I                                                 | 4     |
| 50610812      | GBARAIN II                                                | 4     |
| 50610813      | GBARAIN III                                               | 4     |
| 50610814      | OKORDIA                                                   | 4     |
| 50610815      | ZARAMA                                                    | 4     |
| 50610897      | YENAGOA LG - LG Wide                                      | 4     |
| 50610898      | YENAGOA LG - Outside LG but Within Bayelsa State          | 4     |
| 50610899      | YENAGOA LG - Outside Bayelsa State                        | 4     |
| <b>5062</b>   | <b>BAYELSA EAST (SENATORIAL DISTRICT 2)</b>               | 2     |
| <b>506201</b> | <b>BRASS LOCAL GOVERNMENT</b>                             | 3     |
| 50620101      | BRASS I                                                   | 4     |
| 50620102      | BRASS II                                                  | 4     |
| 50620103      | CAPE FARMOSA                                              | 4     |

| Code          | Description                                    | Level |
|---------------|------------------------------------------------|-------|
| 50620104      | EWOAMA/FANTUO                                  | 4     |
| 50620105      | KONSHO                                         | 4     |
| 50620106      | MINIBIE                                        | 4     |
| 50620107      | ODIOMA/DIEMA                                   | 4     |
| 50620108      | OS-INBIRI                                      | 4     |
| 50620109      | OKPOAMA                                        | 4     |
| 50620110      | SANGANA                                        | 4     |
| 50620197      | BRASS LG - LG Wide                             | 4     |
| 50620198      | BRASS LG - Outside LG but Within Bayelsa State | 4     |
| 50620199      | BRASS LG - Outside Bayelsa State               | 4     |
| <b>506204</b> | <b>NEMBE LOCAL GOVERNMENT</b>                  | 3     |
| 50620401      | BASSAMBIRI I                                   | 4     |
| 50620402      | BASSAMBIRI II                                  | 4     |
| 50620403      | BASSAMBIRI III                                 | 4     |
| 50620404      | BASSAMBIRI IV                                  | 4     |
| 50620405      | IGBETA-EWOAMA/FANTUO                           | 4     |
| 50620406      | IKENSI                                         | 4     |
| 50620407      | MINI                                           | 4     |
| 50620408      | OGBOLOMABIRI I                                 | 4     |
| 50620409      | OGBOLOMABIRI II                                | 4     |
| 50620410      | OGBOLOMABIRI III                               | 4     |
| 50620411      | OKOROMA I                                      | 4     |
| 50620412      | OKOROMA II                                     | 4     |
| 50620413      | OLUASIRI                                       | 4     |
| 50620497      | NEMBE LG - LG Wide                             | 4     |
| 50620498      | NEMBE LG - Outside LG but Within Bayelsa State | 4     |
| 50620499      | NEMBE LG - Outside Bayelsa State               | 4     |
| <b>506205</b> | <b>OGBIA LOCAL GOVERNMENT</b>                  | 3     |
| 50620501      | ANYAMA                                         | 4     |
| 50620502      | EMEYAL                                         | 4     |
| 50620503      | IMIRINGI                                       | 4     |
| 50620504      | KOLO                                           | 4     |
| 50620505      | OGBIA                                          | 4     |
| 50620506      | OKODI                                          | 4     |
| 50620507      | OLOGI                                          | 4     |
| 50620508      | OLOIBIRI                                       | 4     |
| 50620509      | OPUME                                          | 4     |
| 50620510      | OTAKEME                                        | 4     |
| 50620511      | OTUABULA                                       | 4     |
| 50620512      | OTUASEGA                                       | 4     |
| 50620513      | OTUOKPOTI                                      | 4     |
| 50620597      | OGBIA LG - LG Wide                             | 4     |
| 50620598      | OGBIA LG - Outside LG but Within Bayelsa State | 4     |
| 50620599      | OGBIA LG - Outside Bayelsa State               | 4     |
| <b>5063</b>   | <b>BAYELSA WEST (SENATORIAL DISTRICT 3)</b>    | 2     |
| <b>506302</b> | <b>EKEREMOR LOCAL GOVERNMENT</b>               | 3     |
| 50630201      | EDUWINI I                                      | 4     |
| 50630202      | EDUWINI II                                     | 4     |

| Code          | Description                                       | Level |
|---------------|---------------------------------------------------|-------|
| 50630203      | OPOROMOR I                                        | 4     |
| 50630204      | OPOROMOR II                                       | 4     |
| 50630205      | OPOROMOR III                                      | 4     |
| 50630206      | OPOROMOR IV                                       | 4     |
| 50630207      | OPOROMOR V                                        | 4     |
| 50630208      | OYIAKIRI I                                        | 4     |
| 50630209      | OYIAKIRI II                                       | 4     |
| 50630210      | OYIAKIRI III                                      | 4     |
| 50630211      | OYIAKIRI IV                                       | 4     |
| 50630212      | TARAKIRI                                          | 4     |
| 50630297      | EKEREMOR LG - LG Wide                             | 4     |
| 50630298      | EKEREMOR LG - Outside LG but Within Bayelsa State | 4     |
| 50630299      | EKEREMOR LG - Outside Bayelsa State               | 4     |
| <b>506306</b> | <b>SAGBAMA LOCAL GOVERNMENT</b>                   | 3     |
| 50630601      | ADAGBABIRI                                        | 4     |
| 50630602      | AGBERE                                            | 4     |
| 50630603      | AGORO                                             | 4     |
| 50630604      | ANGALABIRI                                        | 4     |
| 50630605      | ASAMABIRI                                         | 4     |
| 50630606      | EBEDEBIRI                                         | 4     |
| 50630607      | ODONI                                             | 4     |
| 50630608      | OFONI I                                           | 4     |
| 50630609      | OFONI II                                          | 4     |
| 50630610      | OSEKWENIKE                                        | 4     |
| 50630611      | OSSIAMA                                           | 4     |
| 50630612      | SAGBAMA                                           | 4     |
| 50630613      | TORU-EBENI                                        | 4     |
| 50630614      | TROFANI                                           | 4     |
| 50630697      | SAGBAMA LG - LG Wide                              | 4     |
| 50630698      | SAGBAMA LG - Outside LG but Within Bayelsa State  | 4     |
| 50630699      | SAGBAMA LG - Outside Bayelsa State                | 4     |

## 2.6 - Programme Segment

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

The programme segment is made up of 14 digits which comprises Sectors, Objectives, Programmes, Projects, and Activities as presented in *Table 15* below.

*Table 15 Programme Segment Structure*

| Level | Component | Digits |
|-------|-----------|--------|
| 1     | Sector    | 2      |
| 2     | Objective | 2      |
| 3     | Programme | 2      |
| 4     | Project   | 6      |

|   |          |   |
|---|----------|---|
| 5 | Activity | 2 |
|---|----------|---|

Level 4 (project) and level 5 (activity) level codes are not defined in the NCoA beyond the number of digits and will be deployed based on state-by-state needs.

*Table 16 Programme Segment Codes (Levels 1-3 only)*

| <b>Code</b> | <b>Description</b>                                                                                                    | <b>Level</b> |
|-------------|-----------------------------------------------------------------------------------------------------------------------|--------------|
| <b>01</b>   | <b><i>Agriculture</i></b>                                                                                             | <b>1</b>     |
| <b>0101</b> | <b><i>Effective governance of the Agriculture Sector</i></b>                                                          | <b>1</b>     |
| 010101      | Legal, policy, regulations and standards, guidelines and protocols development and reviews                            | 3            |
| 010102      | Agriculture sector coordination mechanisms                                                                            | 3            |
| <b>0102</b> | <b><i>Development of the livestock value chain</i></b>                                                                | <b>1</b>     |
| 010201      | Ruminant (cattle, sheep & goats) production and marketing                                                             | 3            |
| 010202      | Meat processing and marketing                                                                                         | 3            |
| 010203      | Poultry, pig, and micro livestock production                                                                          | 3            |
| 010204      | Dairy development                                                                                                     | 3            |
| 010205      | Animal health and livestock diseases management                                                                       | 3            |
| 010206      | Livestock feeds development                                                                                           | 3            |
| <b>0103</b> | <b><i>Enhancement of food production and productivity</i></b>                                                         | <b>1</b>     |
| 010301      | Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)                   | 3            |
| 010302      | Intensive crop and vegetable production (irrigation, crop diversification etc.)                                       | 3            |
| 010303      | Farm inputs supply and service delivery system (improved seeds, fertilizer, agro chemicals etc.)                      | 3            |
| <b>0104</b> | <b><i>Reduction of post-harvest losses</i></b>                                                                        | <b>1</b>     |
| 010401      | Modern technology for post-harvest storage and value addition                                                         | 3            |
| 010402      | Buffer stocking and commodity warehousing                                                                             | 3            |
| 010403      | Market linkage                                                                                                        | 3            |
| 010404      | Agricultural produce and quality control                                                                              | 3            |
| <b>0105</b> | <b><i>Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)</i></b>                 | <b>1</b>     |
| 010501      | Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)                     | 3            |
| 010502      | Commercial coastal and inland fishing                                                                                 | 3            |
| 010503      | Fish processing and post-harvest management                                                                           | 3            |
| 010504      | Marine industrial fishing                                                                                             | 3            |
| <b>0106</b> | <b><i>Promotion of forest resource conservation and preservation of biodiversity</i></b>                              | <b>1</b>     |
| 010601      | Forest regeneration and conservation                                                                                  | 3            |
| 010602      | Eco-tourism development                                                                                               | 3            |
| 010603      | Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme                 | 3            |
| <b>0107</b> | <b><i>Promotion of enabling environment for increased agricultural development</i></b>                                | <b>1</b>     |
| 010701      | Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures              | 3            |
| 010702      | Youth and women In agriculture empowerment & smallholder agricultural credit strengthening                            | 3            |
| 010703      | Agricultural data and statistic management and institutionalisation of information and communication technology (ICT) | 3            |
| 010704      | Adaptive research, unified and all-inclusive extension services delivery                                              | 3            |
| 010705      | Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)    | 3            |

| Code        | Description                                                                                                                              | Level |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------|-------|
| 010706      | Capacity building for stakeholders and professional human resources development                                                          | 3     |
| <b>0110</b> | <b><i>Agriculture Sector Expenditures Not Elsewhere Classified</i></b>                                                                   | 1     |
| 011001      | Agriculture Programme Not Elsewhere Classified                                                                                           | 3     |
| <b>02</b>   | <b><i>Societal Re-orientation</i></b>                                                                                                    | 1     |
| <b>0210</b> | <b><i>Societal Re-orientation - General</i></b>                                                                                          | 1     |
| 021001      | Societal Re-orientation - General                                                                                                        | 3     |
| <b>03</b>   | <b><i>Poverty Alleviation</i></b>                                                                                                        | 1     |
| <b>0310</b> | <b><i>Poverty Alleviation - General</i></b>                                                                                              | 1     |
| 031001      | Poverty Alleviation - General                                                                                                            | 3     |
| <b>04</b>   | <b><i>Health</i></b>                                                                                                                     | 1     |
| <b>0401</b> | <b><i>Effective governance of the health system</i></b>                                                                                  | 1     |
| 040101      | Legal, policy, regulations and standards, guidelines and protocols development and reviews                                               | 3     |
| 040102      | Human and institutional capacity performance management                                                                                  | 3     |
| 040103      | Health sector coordination mechanisms                                                                                                    | 3     |
| 040104      | Integrated supportive supervision                                                                                                        | 3     |
| <b>0402</b> | <b><i>Community engagement and participation in health</i></b>                                                                           | 1     |
| 040201      | Community interventions                                                                                                                  | 3     |
| 040202      | Community structures                                                                                                                     | 3     |
| <b>0403</b> | <b><i>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</i></b>                                 | 1     |
| 040301      | Reproductive, maternal and neonatal health                                                                                               | 3     |
| 040302      | Child health                                                                                                                             | 3     |
| 040303      | Adolescent health                                                                                                                        | 3     |
| 040304      | Communicable diseases                                                                                                                    | 3     |
| 040305      | Non-communicable diseases                                                                                                                | 3     |
| 040306      | Nutrition                                                                                                                                | 3     |
| 040307      | Emergency services                                                                                                                       | 3     |
| <b>0404</b> | <b><i>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)</i></b> | 1     |
| 040401      | Pre-service training                                                                                                                     | 3     |
| 040402      | HRH Performance management                                                                                                               | 3     |
| 040403      | In service training (continuing education)                                                                                               | 3     |
| <b>0405</b> | <b><i>Provision of adequate and modern health infrastructure for health services delivery</i></b>                                        | 1     |
| 040501      | Functional health facilities                                                                                                             | 3     |
| 040502      | Planned Preventive Maintenance (PPM)                                                                                                     | 3     |
| 040503      | Facility electrification, water and sanitation                                                                                           | 3     |
| <b>0406</b> | <b><i>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</i></b>                    | 1     |
| 040601      | Sustainable drug supply                                                                                                                  | 3     |
| 040602      | Vaccines supply chain                                                                                                                    | 3     |
| <b>0407</b> | <b><i>Evidence generation and utilisation</i></b>                                                                                        | 1     |
| 040701      | Routine information system                                                                                                               | 3     |
| 040702      | Surveys and facility assessments                                                                                                         | 3     |
| 040703      | Research and development (Institutional Review Board, Clinical Trials)                                                                   | 3     |
| 040704      | Monitoring and Evaluation (M&E)                                                                                                          | 3     |
| <b>0408</b> | <b><i>Institution and maintenance of a responsive public health emergency preparedness system</i></b>                                    | 1     |
| 040801      | Integrated national disease surveillance                                                                                                 | 3     |

| Code        | Description                                                                                     | Level    |
|-------------|-------------------------------------------------------------------------------------------------|----------|
| 040802      | Public health laboratories                                                                      | 3        |
| 040803      | Emergency Operation Centres (EOC)                                                               | 3        |
| <b>0409</b> | <b><i>Provision of universal health coverage and financial risk protection for citizens</i></b> | <b>1</b> |
| 040901      | Mobilising equity contributions and vulnerable group funds                                      | 3        |
| 040902      | Mobilising employers' contributions to the State Social Health Insurance Scheme                 | 3        |
| <b>0410</b> | <b><i>Health Sector Expenditures Not Elsewhere Classified</i></b>                               | <b>1</b> |
| 041001      | Health Not Elsewhere Classified                                                                 | 3        |
| <b>05</b>   | <b><i>Education</i></b>                                                                         | <b>1</b> |
| <b>0501</b> | <b><i>Effective governance of the education system</i></b>                                      | <b>1</b> |
| 050101      | Legal, policy, regulations and standards, guidelines and protocols development and reviews      | 3        |
| 050102      | Human and institutional capacity performance management                                         | 3        |
| 050103      | Education sector coordination mechanisms                                                        | 3        |
| 050104      | Integrated supportive supervision                                                               | 3        |
| <b>0502</b> | <b><i>Increase in access, retention, and completion rate at all levels</i></b>                  | <b>1</b> |
| 050201      | Early Childhood Care, Development and Education (ECCDE)                                         | 3        |
| 050202      | Advocacy and sensitization                                                                      | 3        |
| 050203      | School feeding                                                                                  | 3        |
| 050204      | School-based health                                                                             | 3        |
| 050205      | Parental and community support                                                                  | 3        |
| 050206      | Tertiary institutions' new courses accreditation                                                | 3        |
| <b>0503</b> | <b><i>Equity and inclusiveness in the provision of educational services</i></b>                 | <b>1</b> |
| 050301      | Inclusive Education                                                                             | 3        |
| 050302      | Special education                                                                               | 3        |
| 050303      | Nomadic and migrants' education                                                                 | 3        |
| 050304      | Second chance education                                                                         | 3        |
| 050305      | Girls/Boys child education                                                                      | 3        |
| 050306      | Emergency Response                                                                              | 3        |
| <b>0504</b> | <b><i>Improved quality of teaching and learning outcomes</i></b>                                | <b>1</b> |
| 050401      | All levels of education quality assurance                                                       | 3        |
| 050402      | Instructional and learning materials                                                            | 3        |
| 050403      | Teaching and non-teaching staff capacity building                                               | 3        |
| 050404      | Curriculum review and development                                                               | 3        |
| 050405      | Teachers' recruitment and deployment                                                            | 3        |
| 050406      | School examination and MLA                                                                      | 3        |
| <b>0505</b> | <b><i>Adequate infrastructure at all levels</i></b>                                             | <b>1</b> |
| 050501      | Schools' infrastructure construction and rehabilitation                                         | 3        |
| 050502      | Furnishing                                                                                      | 3        |
| 050503      | Libraries and laboratories                                                                      | 3        |
| 050504      | Water, sanitation and hygiene                                                                   | 3        |
| 050505      | School safety                                                                                   | 3        |
| <b>0506</b> | <b><i>Improved education information management system (EIMS)</i></b>                           | <b>1</b> |
| 050601      | ICT equipment, software and expertise                                                           | 3        |
| 050602      | Research and development                                                                        | 3        |
| 050603      | Data and data management                                                                        | 3        |
| <b>0510</b> | <b><i>Education Sector Expenditures Not Elsewhere Classified</i></b>                            | <b>1</b> |
| 051001      | Education Not Elsewhere Classified                                                              | 3        |
| <b>06</b>   | <b><i>Housing and Urban Development</i></b>                                                     | <b>1</b> |

| <b>Code</b> | <b>Description</b>                                               | <b>Level</b> |
|-------------|------------------------------------------------------------------|--------------|
| <b>0610</b> | <b><i>Housing and Urban Development - General</i></b>            | 1            |
| 061001      | Housing and Urban Development - General                          | 3            |
| <b>07</b>   | <b><i>Gender</i></b>                                             | 1            |
| <b>0710</b> | <b><i>Gender - General</i></b>                                   | 1            |
| 071001      | Gender - General                                                 | 3            |
| <b>08</b>   | <b><i>Youth</i></b>                                              | 1            |
| <b>0810</b> | <b><i>Youth - General</i></b>                                    | 1            |
| 081001      | Youth - General                                                  | 3            |
| <b>09</b>   | <b><i>Environmental Improvement</i></b>                          | 1            |
| <b>0910</b> | <b><i>Environmental Improvement - General</i></b>                | 1            |
| 091001      | Environmental Improvement - General                              | 3            |
| <b>10</b>   | <b><i>Water Resources and Rural Development</i></b>              | 1            |
| <b>1010</b> | <b><i>Water Resources and Rural Deve - General</i></b>           | 2            |
| 101001      | Water Resources and Rural Deve - General                         | 3            |
| <b>11</b>   | <b><i>Information Communication and Technology</i></b>           | 1            |
| <b>1110</b> | <b><i>Information Communication and Technology - General</i></b> | 2            |
| 111001      | Information Communication and Technology - General               | 3            |
| <b>12</b>   | <b><i>Growing the Private Sector</i></b>                         | 1            |
| <b>1210</b> | <b><i>Growing the Private Sector - General</i></b>               | 2            |
| 121001      | Growing the Private Sector - General                             | 3            |
| <b>13</b>   | <b><i>Reform of Government and Governance</i></b>                | 1            |
| <b>1310</b> | <b><i>Reform of Government and Governance - General</i></b>      | 2            |
| 131001      | Reform of Government and Governance - General                    | 3            |
| <b>14</b>   | <b><i>Power</i></b>                                              | 1            |
| <b>1410</b> | <b><i>Power - General</i></b>                                    | 2            |
| 141001      | Power - General                                                  | 3            |
| <b>15</b>   | <b><i>Rail</i></b>                                               | 1            |
| <b>1510</b> | <b><i>Rail - General</i></b>                                     | 2            |
| 151001      | Rail - General                                                   | 3            |
| <b>16</b>   | <b><i>Water Ways</i></b>                                         | 1            |
| <b>1610</b> | <b><i>Water Ways - General</i></b>                               | 2            |
| 161001      | Water Ways - General                                             | 3            |
| <b>17</b>   | <b><i>Road</i></b>                                               | 1            |
| <b>1710</b> | <b><i>Road - General</i></b>                                     | 2            |
| 171001      | Road - General                                                   | 3            |
| <b>18</b>   | <b><i>Airways</i></b>                                            | 1            |
| <b>1810</b> | <b><i>Airways - General</i></b>                                  | 2            |
| 181001      | Airways - General                                                | 3            |
| <b>19</b>   | <b><i>COVID-19</i></b>                                           | 1            |
| <b>1910</b> | <b><i>COVID-19 - General</i></b>                                 | 2            |
| 191001      | COVID-19 - General                                               | 3            |
| <b>20</b>   | <b><i>CLIMATE CHANGE</i></b>                                     | 1            |
| <b>2010</b> | <b><i>CLIMATE CHANGE - General</i></b>                           | 2            |
| 201001      | CLIMATE CHANGE - General                                         | 3            |
| <b>21</b>   | <b><i>Oil and Gas Infrastructure</i></b>                         | 1            |
| <b>2110</b> | <b><i>Oil and Gas Infrastructure - General</i></b>               | 2            |
| 211001      | Oil and Gas Infrastructure - General                             | 3            |
| <b>22</b>   | <b><i>Solid Minerals</i></b>                                     | 1            |
| <b>2210</b> | <b><i>Solid Mineral Infrastructure - General</i></b>             | 2            |
| 221001      | Solid Minerals Infrastructure - General                          | 3            |