



Bayelsa State Local Government Harmonised Budget Classification Codes and Chart of Accounts

1.0 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 6 segments and their parts are stated in the National Chart of Accounts. (NCOA) is shown below.

S/No	Segment	No of Digits	Description
1	Administrative	12	Entity Responsible/Cost or Revenue Centre/Who? e.g. Department 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. Adavi LGA, Kogi State
TOTAL		52	

2.0 Administrative Segment

Administrative segment or classification provides information on the public sector organizations 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 day-to-day administration of the budget. The administrative classification identifies the entity that is responsible for managing the public funds concerned, such as the Treasury, Works & Housing Departments or at the lower level, Local Government Clinic and Internal Audit.

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

Structure of Administrative Segment

Level	Component	Digits	Description
1	Sector	2	Five Sectors are Defined in the National COA

2	Organization	2	Departments (at LG level)
3	Sub-Organization	3	Sections
4	Sub-Sub-Organization	3	Units
5	Sub-Sub-Sub-Organization	2	Facilities

Administrative Segment Codes

Code	Description
010000000000	ADMINISTRATION SECTOR
011100000000	OFFICE OF THE LG CHAIRMAN
011100100100	OFFICE OF THE CHAIRMAN
011100100200	OFFICE OF THE VICE-CHAIRMAN
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN
011102100100	OFFICE OF LEGAL ADVISER
011118300100	OFFICE OF INTERNAL AUDIT
011200000000	LOCAL GOVT COUNCIL
011200100100	THE LEGISLATIVE COUNCIL
011200500100	ASSISTANTS/ AIDES/ADVISERS
011200700100	COUNCIL COMMITTEES
011202100100	OFFICE OF THE HOUSE LEADER
011202200100	CLERK TO THE HOUSE
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT
016100100100	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT
012500000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT ADMINISTRATION/DEPARTMENT OF PERSONNEL MANANGEMENT
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT ADMINISTRATION/DEPARTMENT OF PERSONNEL MANANGEMENT
020000000000	ECONOMIC SECTOR
021500000000	DEPARTMENT OF AGRICULTURE & SOCIAL DEVELOPMENT
021500100100	AGRICULTURE, NATURAL RESOURCES & SOCIAL DEPARTMENT
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)
022000100100	FINANCE AND SUPPLY DEPARTMENT
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY DEPARTMENT
023400100100	WORKS, TRANSPORT, HOUSING, LAND & SURVEY DEPARTMENT
023800000000	BUDGET, PLANNING, RESEARCH AND STATISTICS DEPARTMENT
023800100100	BUDGET, PLANNING, RESEARCH AND STATISTICS DEPARTMENT
050000000000	SOCIAL SECTOR
051700000000	DEPARTMENT OF EDUCATION, YOUTHS, SPORTS & CULTURE
051700100100	EDUCATION DEPARTMENT, YOUTHS, SPORTS & CULTURE
051700100100	PRIMARY SCHOOL EDUCATION

052100000000	DEPARTMENT OF MEDICAL AND HEALTH CARE
052100100100	DEPARTMENT OF MEDICAL HEALTH CARE

3.0 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 below:

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

Economic Segment Codes – Revenue

Code	Description
<u>1</u>	<u>REVENUE</u>
<u>11</u>	<u>GOVERNMENT SHARE OF FAAC</u>
<u>1101</u>	<u>GOVERNMENT SHARE OF FAAC</u>
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES
11010101	STATUTORY ALLOCATION
11010104	13% DERIVATION
110102	LOCAL GOVERNMENT SHARE OF VAT
11010201	SHARE OF VAT

Code	Description
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES
11010301	Excess Crude
11010302	Excess Non-Oil
11010303	Exchange Gain
11010304	Ecological Fund
11010305	Electronic Money Transfer Levy (EMTL)
11010306	FOREX Equalisation Mineral
11010307	FOREX Equalisation Non-Mineral
11010308	Solid Mineral
11010309	Derivation Refunds
11010310	NNPC Refund
11010311	NLNG Divided
11010312	Stabilisation Funds
11010313	State Infrastructure & Security
11010314	Signature Bonus
11010315	Refund for Excess Bank Charges
11010316	Flood Intervention
11010399	Other FAAC Distributions
12	<u>INDEPENDENT REVENUE</u>
1201	<i>TAX REVENUE</i>
120101	PERSONAL TAXES
120103	OTHER TAXES
12010301	PRODUCTION SALES TAX
12010302	RADIO AND TV TAX
12010303	PROPERTY TAX
1202	<i>NON-TAX REVENUE</i>
120201	LICENCES - GENERAL
12020105	RADIO/TELEVISION STATION LICENSES
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE
12020108	REGISTRATION OF VOLUNTARY ORGANIZATIONS
12020109	INLAND WATER-WAY LICENSE
12020110	BAKE HOUSE LICENSE
12020112	BRICKMAKING, etc LICENSE
12020113	CART LICENSES
12020114	DANE GUN LICENSES
12020115	CATTLE DEALER LICENSES
12020116	DRIED FISH & MEAT LICENSES
12020118	PET (DOG) LICENSES
12020119	FISHING PERMITS
12020120	HAWKER'S PERMITS
12020121	HUNTING PERMITS
12020122	PRODUCE BUYING LICENSES
12020124	ABBATTOIR LICENSE
12020126	TRACTOR HIRING SERVICES
12020127	BOREHOLE DRILLING LICENSES
12020128	POOL BETTING & CASINO LICENSES/GAMING
12020129	CINEMATOGRAPH LICENSES
12020131	MOTOR VEHICLE LICENSES
12020132	DRIVERS' LICENSES
12020133	PATENT MEDICINE & DRUG STORES LICENSES
12020134	PRIVATE SCHOOLS LICENSES
12020135	HEALTH FACILITIES LICENSES

Code	Description
12020136	TRADE PERMIT LICENSES
120204	FEES - GENERAL
12020401	COURT FEES
12020404	TRADE UNION FEES
12020409	WEIGHTS & MEASURE FEES
12020410	ELECTRICAL INSPECTORATE FEES
12020412	RESEARCH TESTING FEES
12020413	FILMS CENSORSHIP/ PRODUCTION FEES
12020415	TRADE TESTING FEES
12020417	CONTRACTOR REGISTRATION FEES
12020418	MARRIAGE/ DIVORCE FEES
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES
12020420	PILGRIMS WELFARE FEES
12020424	ACCREDITATION FEES
12020425	DISINFECTION OF PRODUCE FEES
12020426	COURT SUMMONS FEES
12020427	TENDER FEES
12020428	FIRE SAFETY CERTIFICATE FEES
12020430	PROFESSIONAL REGISTRATION FEES
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES
12020436	BILL BOARD ADVERTISEMENT FEES
12020437	DEEDS REGISTRATION FEES
12020438	SURVEY/ PLANNING/ BUILDING FEES
12020439	AGENCY FEES
12020440	MEDICAL CONSULTANCY FEES
12020441	LABORATORY FEES
12020442	ASSOCIATION FEES
12020443	BIRTH & DEATH REGISTRATION FEES
12020444	BURIAL FEES
12020445	CHANGE OF OWNERSHIP FEES
12020446	AGRICULTURAL/VETINARY SERVICES FEES
12020447	LAND USE FEES /CERTIFICATE OF OCCUPANCY
12020448	DEVELOPMENT LEVIES/BAYELSA INFRASTRUCTURE MAINTENANCE LEVY (BIM)
12020449	BUSINESS/TRADE OPERATING FEES
12020450	INSPECTION FEES
12020451	TIMBER & FORESTRY FEES
12020452	SCHOOL/ TUITION/ EXAMINATION FEES
12020453	APPLICATIONS FEES
12020454	PARKING FEES
120205	FINES - GENERAL
12020501	FINES/PENALTIES
12020502	LATE FILING PENALTIES
120206	SALES - GENERAL
12020601	SALES OF JOURNAL & PUBLICATIONS
12020602	SALES OF ID CARDS
12020603	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS
12020604	SALES OF VACCINES
12020605	SALES OF BILLS OF ENTRIES/APPLICATION FORMS
12020606	SALES OF CONSULTANCY REGISTRATION FORMS
12020607	SALES OF IMPROVED SEEDS/CHEMICAL
12020608	PROCEEDS FROM SALES OF FARM PRODUCE

Code	Description
12020609	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS
12020610	PROCEEDS FROM SALES OF GOVT. VEHICLES
12020611	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS
12020612	PROCEEDS FROM SALES OF SHIPS SCRAPS
12020613	SALES OF GOVT. BUILDINGS
12020614	SALES OF UNIFORMS
120207	EARNINGS -GENERAL
12020701	EARNINGS FROM CONSULTANCY SERVICES
12020702	EARNINGS FROM LABORATORY SERVICES
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES
12020705	EARNINGS FROM THE USE OF GOVT. HALLS
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY
12020707	EARNINGS FROM MEDICAL SERVICES
12020708	EARNINGS FROM AGRICULTURAL PRODUCE
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES
12020710	EARNINGS FROM GUEST HOUSES
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES
12020712	EARNINGS FROM STAMP DUTIES
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL
12020801	RENT ON GOVT.QUARTERS
12020802	RENT ON GOVT.OFFICES
12020803	RENT ON GOVT BUILDINGS
12020804	RENT ON CONFERENCE CENTRES
12020805	RENT ON BUILDING AT AERODROMES
120209	RENT ON LAND & OTHERS - GENERAL
12020901	RENT ON GOVT. LAND
12020902	RENT ON OIL PLOT & AERODROMES
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME
12020905	LEASE RENTAL
12020906	RENTS ON GOVT. PROPERTIES
120210	REPAYMENTS - GENERAL
12021001	MOTOR VEHICLE ADVANCES (REPAYMENT)
12021002	BICYCLE ADVANCES (PRINCIPAL)
12021003	MOTOR VEHICLE REFURBISHING LOAN
12021004	HOUSE REFURBISHING LOAN
12021005	REFUNDS
120211	INVESTMENT INCOME
12021101	OPERATING SURPLUS
12021102	DIVIDEND RECEIVED
12021103	OTHER INVESTMENT INCOME
120212	INTEREST EARNED
12021201	MOTOR VEHICLE ADVANCES/LOANS (INTEREST)
12021202	BICYCLE ADVANCES (INTEREST)
12021203	REFURBISHING LOAN
12021204	FURNITURE LOAN
12021205	INTEREST ON HOUSING LOAN
12021206	INTEREST ON LOANS TO STATES
12021207	INTEREST ON LOANS TO LGAs
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES
12021209	INTEREST ON DEBENTURE LOANS

Code	Description
12021210	BANK INTEREST
12021211	GAINS ON FOREIGN EXCHANGE
12021212	INTEREST EARNED ON UNDISBURSED LOANS
120213	RE-IMBURSEMENT GENERAL
12021301	AUDIT FEES
12021302	REIMBURSEMENTS
13	<u>AID AND GRANTS</u>
1301	<i>AID</i>
130101	DOMESTIC AIDS
13010101	CURRENT DOMESTIC AIDS
13010102	CAPITAL DOMESTIC AIDS
130102	FOREIGN AIDS
13010201	CURRENT FOREIGN AIDS
13010202	CAPITAL FOREIGN AIDS
1302	<i>GRANTS</i>
130201	DOMESTIC GRANTS
13020101	CURRENT GRANTS FROM FGN
13020102	CAPITAL GRANTS FROM FGN
13020103	CURRENT GRANTS FROM LGAs
13020104	CAPITAL GRANTS FROM LGAs
13020105	CURRENT GRANTS FROM OTHER SOURCES
13020106	CAPITAL GRANTS FROM OTHER SOURCES
130202	FOREIGN GRANTS
13020201	CURRENT FOREIGN GRANTS
13020202	CAPITAL FOREIGN GRANTS
14	<u>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</u>
1401	<i>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</i>
140101	TRANSFER FROM CRF TO CDF GENERAL
14010101	TRANSFER FROM CRF TO CDF
1402	<i>OTHER CAPITAL RECEIPTS</i>
140201	OTHER CAPITAL RECEIPTS
14020101	OTHER CAPITAL RECEIPTS TO CDF
14020102	SALE OF FIXED ASSETS
1403	<i>LOANS/ BORROWINGS RECEIPT</i>
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030102	DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
1404	<i>DEBT FORGIVENESS</i>
140401	FOREIGN DEBT FORGIVENESS
14040101	FOREIGN DEBT FORGIVENESS
140402	DOMESTIC DEBT FORGIVENESS
14040201	DOMESTIC DEBT FORGIVENESS

Code	Description
1405	<i>GAIN ON DISPOSAL OF ASSET</i>
140501	GAIN ON DISPOSAL OF ASSET - PPE
14050101	GAIN ON DISPOSAL OF ASSET - PPE
140502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
1406	<i>MINORITY INTEREST SHARE OF SURPLUS</i>
140601	MINORITY INTEREST SHARE OF SURPLUS
14060101	MINORITY INTEREST SHARE OF SURPLUS
1407	<i>EXTRAORDINARY ITEMS</i>
140701	EXTRAORDINARY ITEMS
14070101	EXTRAORDINARY ITEMS
14070102	UNSPECIFIED REVENUE

Economic Segment Codes – Expenditure

Code	Description
<u>2</u>	<u>EXPENDITURES</u>
<u>21</u>	<u>PERSONNEL COST</u>
<u>2101</u>	<u>SALARY</u>
210101	SALARIES AND WAGES
21010101	SALARY
21010102	OVER TIME PAYMENTS
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES
21010104	MINIMUM WAGE IMPLEMENTATION
<u>2102</u>	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>
210201	ALLOWANCES
21020101	NON REGULAR ALLOWANCES
21020102	MEDICAL ALLOWANCE
21020103	OTHER ALLOWANCES
210202	SOCIAL CONTRIBUTIONS
21020201	LHIS CONTRIBUTION (LOCAL GOVERNMENT HEALTH INSURANCE SCHEME-BHIS)
21020202	CONTRIBUTORY PENSION SCHEME
21020203	GROUP LIFE INSURANCE
21020204	EMPLOYEES COMPENSATION FUND
21020205	HOUSING FUND CONTRIBUTION
21020206	EDTF (EDUCATION DEVELOPMENT TRUST FUND)
<u>2103</u>	<u>SOCIAL BENEFITS</u>
210301	SOCIAL BENEFITS
21030101	GRATUITY
21030102	PENSION
21030103	DEATH BENEFITS
21030104	LOCAL GOVERNMENT PENSION FUND
21030105	SEVERANCE GRATUITY TO POLITICAL OFFICE HOLDERS
<u>22</u>	<u>OTHER RECURRENT COSTS</u>
<u>2202</u>	<u>OVERHEAD COST</u>
220201	TRAVEL & TRANSPORT - GENERAL
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS
220202	UTILITIES - GENERAL
22020201	ELECTRICITY CHARGES
22020202	TELEPHONE CHARGES
22020203	INTERNET ACCESS CHARGES
22020204	SATELLITE BROADCASTING ACCESS CHARGES
22020205	WATER RATES
22020206	SEWAGE CHARGES
22020207	LEASED COMMUNICATION LINES(S)
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL
22020209	WEBSITE HOSTING AND DOMAIN NAME RENEWAL FEE
220203	MATERIALS & SUPPLIES - GENERAL
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES
22020302	BOOKS
22020303	NEWSPAPERS
22020304	MAGAZINES & PERIODICALS

Code	Description
22020305	PRINTING OF NON SECURITY DOCUMENTS
22020306	PRINTING OF SECURITY DOCUMENTS
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES
22020308	FIELD & CAMPING MATERIALS SUPPLIES
22020309	UNIFORMS & OTHER CLOTHING
22020310	TEACHING AIDS / INSTRUCTION MATERIALS
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES
220204	MAINTENANCE SERVICES - GENERAL
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT
22020402	MAINTENANCE OF OFFICE FURNITURE
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS
22020405	MAINTENANCE OF PLANTS/GENERATORS
22020406	OTHER MAINTENANCE SERVICES
22020407	MAINTENANCE OF AIRCRAFTS
22020408	MAINTENANCE OF SEA BOATS
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS
22020410	MAINTENANCE OF STREET LIGHTINGS
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES
22020413	MINOR ROAD MAINTENANCE
22020414	MAINTENANCE OF DUMP-SITES
220205	TRAINING - GENERAL
22020501	LOCAL TRAINING
22020502	INTERNATIONAL TRAINING
220206	OTHER SERVICES - GENERAL
22020601	SECURITY SERVICES
22020602	OFFICE RENT
22020603	RESIDENTIAL RENT
22020604	SECURITY VOTE (INCLUDING OPERATIONS)
22020605	CLEANING & FUMIGATION SERVICES
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL
22020701	FINANCIAL CONSULTING
22020702	INFORMATION TECHNOLOGY CONSULTING
22020703	LEGAL SERVICES
22020704	ENGINEERING SERVICES
22020705	ARCHITECTURAL SERVICES
22020706	SURVEYING SERVICES
22020707	AGRICULTURAL CONSULTING
22020708	MEDICAL CONSULTING
22020709	TOWN PLANNING SERVICES
220208	FUEL & LUBRICANTS - GENERAL
22020801	MOTOR VEHICLE FUEL COST
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST
22020803	PLANT / GENERATOR FUEL COST
22020804	AIRCRAFT FUEL COST
22020805	SEA BOAT FUEL COST
22020806	COOKING GAS/FUEL COST
220209	FINANCIAL CHARGES - GENERAL
22020901	BANK CHARGES (OTHER THAN INTEREST)
22020902	INSURANCE PREMIUM
22020903	LOSS ON FOREIGN EXCHANGE

Code	Description
22020904	OTHER CRF BANK CHARGES
220210	MISCELLANEOUS EXPENSES GENERAL
22021001	REFRESHMENT & MEALS
22021002	HONORARIUM & SITTING ALLOWANCE
22021003	PUBLICITY & ADVERTISEMENTS
22021004	MEDICAL EXPENSES-LOCAL
22021006	POSTAGES & COURIER SERVICES
22021007	WELFARE PACKAGES
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES
22021009	SPORTING ACTIVITIES
22021010	DIRECT TEACHING & LABORATORY COST
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)
22021013	PROMOTION (SERVICE WIDE)
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION
22021015	CRECHE EXPENDITURE
22021019	MEDICAL EXPENSES-INTERNATIONAL
22021020	FOREIGN SCHOLARSHIP SCHEME
22021021	SPECIAL DAYS/CELEBRATIONS
22021022	GOVT. STRATEGIC ACTIVITY
22021023	LOCAL STUDENT FINANCING
22021024	BURIAL LOGISTICS
22021025	VERIFICATION EXERCISE EXPENSES
22021026	TOWN HALL MEETINGS EXPENSES
22021027	PRAISE NIGHT/ THANKSGIVING EXPENSES
22021028	CONFLICT RESOLUTION EXPENSES
22021029	DEMOLITION EXERCISE EXPENSES
22021030	FESTIVAL SUPPORT
22021031	MARRIAGE CEREMONY SUPPORT
22021032	GARNISHEE ORDER
22021033	SUMMIT/CONFERENCE HOSTING EXPENSES
22021034	VIP HOSTING EXPENSES
22021036	DISABILITY SUPPORT
22021037	TAKE-OFF GRANT
22021038	CHRISTMAS DECORATION
22021039	ACCREDITATION EXERCISE EXPENSES
22021040	SCHOOL CENSUS EXPENSES
22021041	CLEARING OF GOODS IN SEAPORT/AIRPORT
22021042	SCHOOL COMPETITION (NON SPORT) EXPENSES
22021044	HEALTH CARE FINANCING/HEALTH EXPENDITURE & TRACKING STUDY
22021045	LOGISTICS MANAGEMENT COORDINATING UNIT EXPENSES
22021046	HEALTH MANAGEMENT INFORMATION SYSTEM EXPENSES
22021047	STUDENT CLINICAL EXPERIENCE
22021048	NUTRITION ACTIVITIES
22021049	SIFMIS ACTIVITIES
22021050	CLIMATE CHANGE ACTIVITIES
22021051	SERVICE PROVIDERS (AIRPORT MANAGEMENT)
22021052	SOCIAL PROTECTION ACTIVITIES
22021053	STATE HEALTH ACCOUNT STUDY
22021054	DEVELOPMENT OF ANNUAL OPERATIONAL PLAN FOR HEALTH STUDY
22021055	SABER ACTIVITIES
22021056	MOBILIZATION ACTIVITIES

Code	Description
22021057	EMERGENCY RESPONSES
22021058	GENDER RESPONSE ACTIVITIES
22021059	HOPEGOV ACTIVITIES
22021060	SPECIAL INTERVENTION ACTIVITIES
2203	LOANS AND ADVANCES
220301	STAFF LOANS & ADVANCES
22030101	MOTOR CYCLE ADVANCES
22030102	BICYCLE ADVANCES
22030103	REFURBISHING ADVANCES
22030104	CORRESPONDENCE ADVANCES
22030105	SPETACLE ADVANCES
22030106	MOTOR VEHICLE ADVANCE
22030107	FURNISHING ADVANCES
22030108	HOUSING LOANS
2204	GRANTS AND CONTRIBUTIONS GENERAL
220401	LOCAL GRANTS AND CONTRIBUTIONS
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT
22040106	GRANT TO GOVERMENT OWNED COMPANIES - CAPITAL
22040107	GRANT TO PRIVATE COMPANIES - CURRENT
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL
22040109	GRANTS TO COMMUNITIES/NGOs
2205	SUBSIDIES GENERAL
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS
22050103	SUBVENTION TO GOVERNMENT OWNED SCHOOLS
220502	SUBSIDY TO PRIVATE COMPANIES
22050201	SUBSIDY TO PRIVATE COMPANIES
2206	PUBLIC DEBT CHARGES
220601	FOREIGN INTEREST / DISCOUNT
22060101	FOREIGN INTEREST / DISCOUNT - SHORT TERM BORROWING
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS
220602	DOMESTIC INTEREST / DISCOUNT
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060202	DOMESTIC INTEREST / DISCOUNT - LONG TERM BORROWING
220603	FOREIGN PRINCIPAL
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWING
220604	DOMESTIC PRINCIPAL
22060401	DOMESTIC PRCINIPAL - SHORT TERM BORROWINGS
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWING
2207	TRANSFERS-PAYMENT
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENT
22070105	TRANSFERS TO RURAL DEVELOPMENT AUTHORITIES (RDAS -G32)
22070106	TRANSFERS TO STATE UNIVERSAL BASIC EDUCATION BOARD

Code	Description
22070107	TRANSFER FOR JUDGEMENT DEBT
2208	TRANSFERS-PAYMENT TO INDIVIDUALS
220801	TRANSFERS-PAYMENT TO INDIVIDUALS
22080101	TRANSFERS-PAYMENT TO VULNERABLE GROUPS
2209	LOSS ON FOREIGN EXCHANGE
220901	LOSS ON FOREIGN EXCHANGE
23	CAPITAL EXPENDITURE
2301	FIXED ASSETS PURCHASED
230101	PURCHASE OF FIXED ASSETS - GENERAL
23010101	PURCHASE / ACQUISITION OF LAND
23010102	PURCHASE OF OFFICE BUILDINGS
23010103	PURCHASE OF RESIDENTIAL BUILDINGS
23010104	PURCHASE MOTOR CYCLES
23010105	PURCHASE OF MOTOR VEHICLES
23010106	PURCHASE OF VANS
23010107	PURCHASE OF TRUCKS
23010108	PURCHASE OF BUSES
23010109	PURCHASE OF SEA BOATS
23010110	PURCHASE OF SHIPS
23010111	PURCHASE OF TRAINS
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS
23010113	PURCHASE OF COMPUTERS
23010114	PURCHASE OF COMPUTER PRINTERS
23010115	PURCHASE OF PHOTOCOPYING MACHINES
23010116	PURCHASE OF TYPEWRITERS
23010117	PURCHASE OF SHREDDING MACHINES
23010118	PURCHASE OF SCANNERS
23010119	PURCHASE OF POWER GENERATING SET
23010120	PURCHASE OF Canteen / Kitchen Equipment
23010121	PURCHASE OF RESIDENTIAL FURNITURE
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT
23010128	PURCHASE OF SECURITY EQUIPMENT
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT
23010130	PURCHASE OF RECREATIONAL FACILITIES
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT
23010133	PURCHASES OF SURVEYING EQUIPMENT
23010134	PURCHASE OF DIVING EQUIPMENT
23010137	PURCHASE OF SHIP SPARE/MAINTENANCE
23010138	PURCHASE OF AERO SPARES/MAINTENANCE
23010139	PURCHASE OF TRANSFORMER
23010140	PURCHASE OF OFFICE EQUIPMENT
23010141	PURCHASE OF COMMUNICATIONS EQUIPMENT
2302	CONSTRUCTION / PROVISION
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY

Code	Description
23020104	CONSTRUCTION / PROVISION OF HOUSING
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS
23020111	CONSTRUCTION / PROVISION OF LIBRARIES
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES
23020114	CONSTRUCTION / PROVISION OF ROADS
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES
23020122	CONSTRUCTION OF BOUNDARY PILLS/ RIGHT OF WAYS
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS
23020124	CONSTRUCTION OF MARKETS/PARKS
23020125	CONSTRUCTION OF POWER GENERATING PLANTS
23020126	CONSTRUCTION/PROVISION OF CEMETERIES
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES
23020128	LAND RECLAMATION
2303	REHABILITATION / REPAIRS
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING
23030102	REHABILITATION / REPAIRS - ELECTRICITY
23030103	REHABILITATION / REPAIRS - HOUSING
23030104	REHABILITATION / REPAIRS - WATER FACILITIES
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS
23030110	REHABILITATION / REPAIRS - LIBRARIES
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES
23030113	REHABILITATION / REPAIRS - ROADS
23030114	REHABILITATION / REPAIRS - RAILWAYS
23030115	REHABILITATION / REPAIRS - WATER-WAY
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS
23030122	REHABILITATION/REPAIRS OF BOUNDARIES
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS
23030126	REHABILITATION/REPAIRS OF CEMETERIES
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES
2304	PRESERVATION OF THE ENVIRONMENT
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL
23040101	TREE PLANTING
23040102	EROSION & FLOOD CONTROL
23040103	WILDLIFE CONSERVATION
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL

Code	Description
23040105	WATER POLLUTION PREVENTION & CONTROL
2305	OTHER CAPITAL PROJECTS
230501	ACQUISITION OF NON TANGIBLE ASSETS
23050101	RESEARCH AND DEVELOPMENT
23050102	COMPUTER SOFTWARE ACQUISITION
23050103	MONITORING AND EVALUATION
23050104	ANNIVERSARIES/CELEBRATIONS
23050107	MARGIN FOR INCREASES IN COSTS
23050108	COUNTERPART FUNDING
23050111	OPERATION COST OF THE PROGRAMM
23050126	GOVERNANCE AND INSTITUTIONAL REFORMS
23050127	REFORM COMMUNICATIONS
23050128	ACQUISITION OF OTHER NON TANGIBLE ASSETS
23050129	CONTINGENCY -CAPITAL
2306	DEPRECIATION CHARGE FOR THE YEAR
230601	DEPRECIATION CHARGE FOR THE YEAR - GENERAL
23060101	DEPRECIATION CHARGE - LAND & BUILDINGS
23060102	DEPRECIATION CHARGE - PLANT & MACHINERIES
23060103	DEPRECIATION CHARGE - MOTOR VEHICLE
23060104	DEPRECIATION CHARGE - OFFICE EQUIPMENT
23060105	DEPRECIATION CHARGE - FURNITURE & FITTINGS

4.0 Functional Segment

The functional classification categorizes expenditure 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 organizes 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 organizational structure. A functional classification is especially useful in analyzing the allocation of resources among sectors. It may also be used for tracking poverty-reducing expenditures. COFOG is divided into three levels as presented below.

Functional Segment Structure

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

Function Segment

701	GENERAL PUBLIC SERVICES
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS
70111	EXECUTIVE AND LEGISLATIVE ORGANS
70112	FINANCIAL AND FISCAL AFFAIRS
70113	EXTERNAL AFFAIRS
7012	FOREIGN ECONOMIC AID
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS
7013	GENERAL SERVICES
70131	GENERAL PERSONNEL SERVICES
70132	OVERALL PLANNING AND STATISTICAL SERVICES
70133	OTHER GENERAL SERVICES
7014	BASIC RESEARCH
70141	BASIC RESEARCH
7015	R&D GENERAL PUBLIC SERVICES
70151	R&D GENERAL PUBLIC SERVICES
7016	GENERAL PUBLIC SERVICES N.E.C.
70161	GENERAL PUBLIC SERVICES N.E.C.
7017	PUBLIC DEBT TRANSACTIONS
70171	PUBLIC DEBT TRANSACTIONS
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
703	PUBLIC ORDER AND SAFETY
7031	POLICE SERVICES
70311	POLICE SERVICES
7032	FIRE PROTECTION SERVICES
70321	FIRE PROTECTION SERVICES
7033	LAW COURTS
70331	LAW COURTS
7034	PRISONS
70341	PRISONS
7035	R & D PUBLIC ORDER AND SAFETY
70351	R&D PUBLIC ORDER AND SAFETY
7036	PUBLIC ORDER AND SAFETY N.E.C.
70361	PUBLIC ORDER AND SAFETY N.E.C.

701	GENERAL PUBLIC SERVICES
704	ECONOMIC AFFAIRS
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
70412	GENERAL LABOUR AFFAIRS
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING
70421	AGRICULTURE
70422	FORESTRY
70423	FISHING AND HUNTING
7043	FUEL AND ENERGY
70431	COAL AND OTHER SOLID MINERAL FUEL
70432	PETROLUUM AND NATURAL GAS
70433	NUCLEAR FUEL
70434	OTHER FUELS
70435	ELECTRICITY
70436	NON ELECTRIC ENERGY
7044	MINING, MANUFACTURING, AND CONSTRUCTION
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS
70442	MANUFACTURING
70443	CONSTRUCTION
7045	TRANSPORT
70451	ROAD TRANSPORT
70452	WATER TRANSPORT
70453	RAILWAY TRANSPORT
70454	AIR TRANSPORT
70455	PIPELINE AND OTHER TRANSPORT
7046	COMMUNICATION
70461	COMMUNICATION
7047	OTHER INDUSTRIES
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING
70472	HOTELS AND RESTUARANTS
70473	TOURISM
70474	MULTIPURPOSE DEVELOPMENT PROJECTS
7048	R & D ECONOMIC AFFAIRS
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING
70483	FUEL AND ENERGY
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION
70485	R & D TRANSPORT
70486	R & D COMMUNICATION
70487	R & D OTHER INDUSTRIES
7049	ECONOMIC AFFAIRS N.E.C
70491	ECONOMIC AFFAIRS N.E.C.
705	ENVIRONMENTAL PROTECTION
7051	WASTE MANAGEMENT
70511	WASTE MANAGEMENT
7052	WASTE WATER MANAGEMENT
70521	WASTE WATER MANAGEMENT
7053	POLLUTION ABATEMENT
70531	POLLUTION ABATEMENT
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE
7055	R&D ENVIRONMENTAL PROTECTION
70551	R & D ENVIRONMENTAL PROTECTION
7056	ENVIRONMENTAL PROTECTION N.E.C.

701	GENERAL PUBLIC SERVICES
70561	ENVIRONMENTAL PROTECTION N.E.C.
706	HOUSING AND COMMUNITY AMMENITIES
7061	HOUSING DEVELOPMENT
70611	HOUSING DEVELOPMENT
7062	COMMUNITY DEVELOPMENT
70621	COMMUNITY DEVELOPMENT
7063	WATER SUPPLY
70631	WATER SUPPLY
7064	STREET LIGHTING
70641	STREET LIGHTING
7065	R & D HOUSING AND COMMUNITY AMMENITIES
70651	R & D HOUSING AND COMMUNITY AMENITIES
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.
707	HEALTH
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT
70711	PHARMACEUTICAL PRODUCTS
70712	OTHER MEDICAL PRODUCTS
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT
7072	OUTPATIENT SERVICES
70721	GENERAL MEDICAL SERVICES
70722	SPECIALIZED MEDICAL SERVICES
70723	DENTAL SERVICES
70724	PARAMEDICAL SERVICES
7073	HOSPITAL SERVICES
70731	GENERAL HOSPITAL SERVICES
70732	SPECIALIZED HOSPITAL SERVICES
70733	MEDICAL AND MATERNITY CENTRE SERVICES
70734	NURSING AND CONVALESCENT HOME SERVICES
7074	PUBLIC HEALTH SERVICES
70741	PUBLIC HEALTH SERVICES
7075	R & D HEALTH
70751	R & D HEALTH
7076	HEALTH N.E.C.
70761	HEALTH N.E.C.
708	RECREATION, CULTURE AND RELIGION
7081	RECREATIONAL AND SPORTING SERVICES
70811	RECREATIONAL AND SPORTING SERVICES
7082	CULTURAL SERVICES
70821	CULTURAL SERVICES
7083	BROADCASTING AND PUBLISHING SERVICES
70831	BROADCASTING AND PUBLISHING SERVICES
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES
7085	R & D RECREATION, CULTURE AND RELIGION
70851	R & D RECREATION, CULTURE AND RELIGION
7086	RECREATION, CULTURE AND RELIGION N.E.C.
70861	RECREATION, CULTURE AND RELIGION N.E.C.
709	EDUCATION
7091	PRE-PRIMARY AND PRIMARY EDUCATION
70911	PRE-PRIMARY EDUCATION
70912	PRIMARY EDUCATION
7092	SECONDARY EDUCATION
70921	LOWER SECONDARY EDUCATION

701	GENERAL PUBLIC SERVICES
70922	UPPER-SECONDARY EDUCATION
7093	POSTSECONDARY NONTERTIARY EDUCATION
70931	POST-SECONDARY NON-TERTIARY EDUCATION
7094	TERTIARY EDUCATION
70941	FIRST STAGE OF TERTIARY EDUCATION
70942	SECOND STAGE OF TERTIARY EDUCATION
7095	EDUCATION NOT DEFINABLE BY LEVEL
70951	EDUCATION NOT DEFINABLE BY LEVEL
7096	SUBSIDIARY SERVICES TO EDUCATION
70961	SUBSIDIARY SERVICES TO EDUCATION
7097	R & D EDUCATION
70971	R & D EDUCATION
7098	EDUCATION N.E.C.
70981	EDUCATION N.E.C
710	SOCIAL PROTECTION
7101	SICKNESS AND DISABILITY
71011	SICKNESS
71012	DISABILITY
7102	OLD AGE
71021	OLD AGE
7103	SURVIVORS
71031	SURVIVORS
7104	FAMILY AND CHILDREN
71041	FAMILY AND CHILDREN
7105	UNEMPLOYMENT
71051	UNEMPLOYMENT
7106	HOUSING
71061	HOUSING
7107	SOCIAL EXCLUSION N.E.C
71071	SOCIAL EXCLUSION N.E.C.
7108	R & D SOCIAL PROTECTION
71081	R & D SOCIAL PROTECTION
7109	SOCIAL PROTECTION N.E.C.
71091	SOCIAL PROTECTION N.E.C.

5.0 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 below.

Programme Segment Structure

Level	Component	Digits
1	Sector	2
2	Objective	2
3	Programme	2
4	Project	6
5	Activity	2

Programme Segment

Code	Description
01	Agriculture
0101	Effective governance of the Agriculture Sector
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
010102	Agriculture sector coordination mechanisms
0102	Development of the livestock value chain
010201	Ruminant (cattle, sheep & goats) production and marketing
010202	Meat processing and marketing
010203	Poultry, pig, and micro livestock production
010204	Dairy development
010205	Animal health and livestock disease management
010206	Livestock feeds development
0103	Enhancement of food production and productivity
010301	Crop value chains and food systems promotion (food and cash crops of the state's comparative advantage)
010302	Intensive crop and vegetable production (irrigation, crop diversification, etc.)
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals, etc.)
0104	Reduction of post-harvest losses
010401	Modern technology for post-harvest storage and value addition

Code	Description
010402	Buffer stocking and commodity warehousing
010403	Market linkage
010404	Agricultural produce and quality control
0105	<i>Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)</i>
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs, etc.)
010502	Commercial coastal and inland fishing
010503	Fish processing and post-harvest management
010504	Marine industrial fishing
0106	<i>Promotion of forest resource conservation and preservation of biodiversity</i>
010601	Forest regeneration and conservation
010602	Eco-tourism development
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture, etc.) programme
0107	<i>Promotion of an enabling environment for increased agricultural development</i>
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures
010702	Youth and women in agriculture empowerment & smallholder agricultural credit strengthening
010703	Agricultural data and statistics management and institutionalisation of information and communication technology (ICT)
010704	Adaptive research, unified and all-inclusive extension services delivery
010705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)
010706	Capacity building for stakeholders and professional human resources development
0110	<i>Agriculture Sector Expenditures Not Elsewhere Classified</i>
011001	Agriculture Programme Not Elsewhere Classified
02	<i>Societal Re-orientation</i>
0210	<i>Societal Re-orientation - General</i>
021001	Societal Re-orientation - General
03	<i>Poverty Alleviation</i>
0310	<i>Poverty Alleviation - General</i>
031001	Poverty Alleviation – General
04	<i>Health</i>
0401	<i>Effective governance of the health system</i>
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
040102	Human and institutional capacity performance management
040103	Health sector coordination mechanisms
040104	Integrated supportive supervision
0402	<i>Community engagement and participation in health</i>
040201	Community interventions
040202	Community structures
0403	<i>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</i>
040301	Reproductive, maternal and neonatal health
040302	Child health
040303	Adolescent health
040304	Communicable diseases
040305	Non-communicable diseases
040306	Nutrition

Code	Description
040307	Emergency services
0404	<i>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)</i>
040401	Pre-service training
040402	HRH Performance management
040403	In service training (continuing education)
0405	<i>Provision of adequate and modern health infrastructure for health services delivery</i>
040501	Functional health facilities
040502	Planned Preventive Maintenance (PPM)
040503	Facility electrification, water and sanitation
0406	<i>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</i>
040601	Sustainable drug supply
040602	Vaccines supply chain
0407	<i>Evidence generation and utilisation</i>
040701	Routine information system
040702	Surveys and facility assessments
040703	Research and development (Institutional Review Board, Clinical Trials)
040704	Monitoring and Evaluation (M&E)
0408	<i>Institution and maintenance of a responsive public health emergency preparedness system</i>
040801	Integrated national disease surveillance
040802	Public health laboratories
040803	Emergency Operation Centres (EOC)
0409	<i>Provision of universal health coverage and financial risk protection for citizens</i>
040901	Mobilising equity contributions and vulnerable group funds
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme
0410	<i>Health Sector Expenditures Not Elsewhere Classified</i>
041001	Health Not Elsewhere Classified
05	<i>Education</i>
0501	<i>Effective governance of the education system</i>
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
050102	Human and institutional capacity performance management
050103	Education sector coordination mechanisms
050104	Integrated supportive supervision
0502	<i>Increase in access, retention, and completion rate at all levels</i>
050201	Early Childhood Care, Development and Education (ECCDE)
050202	Advocacy and sensitization
050203	School feeding
050204	School-based health
050205	Parental and community support
050206	Tertiary institutions' new courses accreditation
0503	<i>Equity and inclusiveness in the provision of educational services</i>
050301	Inclusive Education
050302	Special education
050303	Nomadic and migrants' education
050304	Second chance education
050305	Girls/Boys child education
050306	Emergency Response

Code	Description
0504	<i>Improved quality of teaching and learning outcomes</i>
050401	All levels of education quality assurance
050402	Instructional and learning materials
050403	Teaching and non-teaching staff capacity building
050404	Curriculum review and development
050405	Teachers' recruitment and deployment
050406	School examination and MLA
0505	<i>Adequate infrastructure at all levels</i>
050501	Schools' infrastructure construction and rehabilitation
050502	Furnishing
050503	Libraries and laboratories
050504	Water, sanitation and hygiene
050505	School safety
0506	<i>Improved education information management system (EIMS)</i>
050601	ICT equipment, software and expertise
050602	Research and development
050603	Data and data management
0510	<i>Education Sector Expenditures Not Elsewhere Classified</i>
051001	Education Not Elsewhere Classified
06	<i>Housing and Urban Development</i>
0610	<i>Housing and Urban Development - General</i>
061001	Housing and Urban Development - General
07	<i>Gender</i>
0710	<i>Gender - General</i>
071001	Gender - General
08	<i>Youth</i>
0810	<i>Youth - General</i>
081001	Youth - General
09	<i>Environmental Improvement</i>
0910	<i>Environmental Improvement - General</i>
091001	Environmental Improvement - General
10	<i>Water Resources and Rural Development</i>
1010	<i>Water Resources and Rural Deve - General</i>
101001	Water Resources and Rural Deve - General
11	<i>Information Communication and Technology</i>
1110	<i>Information Communication and Technology - General</i>
111001	Information Communication and Technology - General
12	<i>Growing the Private Sector</i>
1210	<i>Growing the Private Sector - General</i>
121001	Growing the Private Sector - General
13	<i>Reform of Government and Governance</i>
1310	<i>Reform of Government and Governance - General</i>
131001	Reform of Government and Governance - General
14	<i>Power</i>
1410	<i>Power - General</i>
141001	Power - General
15	<i>Rail</i>
1510	<i>Rail - General</i>
151001	Rail - General
16	<i>Water Ways</i>
1610	<i>Water Ways - General</i>

Code	Description
161001	Water Ways - General
17	Road
1710	Road - General
171001	Road - General
18	Airways
1810	Airways - General
181001	Airways - General
19	COVID-19
1910	COVID-19 - General
191001	COVID-19 - General
20	CLIMATE CHANGE
2010	CLIMATE CHANGE - General
201001	CLIMATE CHANGE - General
21	Oil and Gas Infrastructure
2110	Oil and Gas Infrastructure - General
211001	Oil and Gas Infrastructure - General

5.0 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 envelope, 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 particular means of funding each transaction. The structure of the Fund segment is presented below.

Fund Segment Structure

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

Fund Segment

Code	Description
01	FEDERATION ACCOUNT
011	FAAC DIRECT ALLOCATION
01101	FAAC DIRECT ALLOCATION
02	CONSOLIDATED REVENUE FUND
021	MAIN ENVELOP
02101	MAIN ENVELOP - BUDGETARY ALLOCATION
022	CRF CHARGES
02201	PENSION AND GRATUITIES
02202	SERVICE WIDE VOTE
02203	CAPITAL SUPPLEMENTATION
02204	OTHER CRF CHARGES
03	CAPITAL DEVELOPMENT FUND
031	CDF MAIN
03101	CAPITAL DEVELOPMENT FUND
04	CONTINGENCY FUND
041	CONTINGENCY FUND MAIN
04101	CONTINGENCY FUND
05	DEBT RELIEF GAINS
051	DEBT RELIEF FUND MAIN
05101	DEBT RELIEF GAINS
06	SPECIAL AND TRUST FUNDS
061	SPECIAL AND TRUST FUNDS
06103	PETROLEUM EQUALISATION FUND
07	OTHER PUBIC FUNDS
071	OTHER PUBLIC FUNDS
07102	FERTILIZER REVOLVING FUND

Code	Description
07106	NIGERIAN EX-SERVICEMEN REWARD FUND
07107	COCOA RESEARCH INSTITUTE OF NIGERIA FUND
07108	FERTILIZER REVOLVING FUND
07109	SINKING FUND FOR JUDGEMENT DEBT FUND
08	AIDS AND GRANTS
081	MULTILATERAL AIDS AND GRANTS
08101	AFRICAN DEVELOPMENT BANK
08102	AFRICAN DEVELOPMENT FUND
08103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)
08104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE
08105	ECOWAS FUND
08106	EUROPEAN DEVELOPMENT FUND
08107	EUROPEAN UNION
08108	EUROPEAN INVESTMENT BANK
08109	IDA - AFRICAN FACILITY
08110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
08112	INTERNATIONAL FINANCE CORPORATION
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
08114	INTERNATIONAL MONETARY FUND
08115	NIGERIA TRUST FUND
08116	NORDIC DEVELOPMENT FUND
08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
08121	WORLD BANK TRUST FUND
08122	WORLD FOOD PROGRAMME
08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
08124	GLOBAL 2000
08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
08126	MULTI-DONOR BUDGET SUPPORT
082	BILATERAL AIDS AND GRANTS
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID) - FCDO
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)
08205	SAUDI FUND FOR DEVELOPMENT
083	LOCAL AIDS AND GRANTS
08301	DONATION BY LOCAL NGOs
08302	DONATION BY STATE GOVERNMENTS
08303	DONATION BY LOCAL GOVERNMENTS
08304	DONATIONS BY FEDERAL GOVERNMENT
08305	DONATIONS BY PRIVATE SECTOR COMPANIES
08306	DONATIONS BY INDIVIDUALS
08307	DONATIONS FROM OTHER SOURCES
09	LOANS/DEBTS
091	MULTILATERAL LOANS/DEBTS
09101	AFRICAN DEVELOPMENT BANK
09102	AFRICAN DEVELOPMENT FUND
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)
09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE

Code	Description
09105	ECOWAS FUND
09106	EUROPEAN DEVELOPMENT FUND
09107	EUROPEAN UNION
09108	EUROPEAN INVESTMENT BANK
09109	IDA - AFRICAN FACILITY
09110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
09112	INTERNATIONAL FINANCE CORPORATION
09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
09114	INTERNATIONAL MONETARY FUND
09115	NIGERIA TRUST FUND
09116	NORDIC DEVELOPMENT FUND
09117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
09118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
09119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
09120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
09121	WORLD BANK TRUST FUND
09122	WORLD FOOD PROGRAMME
09123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
09124	GLOBAL 2000
09125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
09126	MULTI-DONOR BUDGET SUPPORT
09127	ISLAMIC DEVELOPMENT BANK
092	BILATERAL LOANS/DEBTS
09201	BI-LATERAL LOANS
093	LOCAL LOANS/DEBTS
09301	FEDERAL GOVERNMENT
09302	CENTRAL BANK OF NIGERIA (CBN)
09303	BOND
09304	COMMERCIAL BANK
09305	OTHER BANKS
10	RETAINED INDEPENDENT REVENUE
101	RETAINED INDEPENDENT REVENUE
10101	RETAINED INTERNALLY GENERATED REVENUE
10102	PTA CONTRIBUTIONS
10103	SCHOOL LEVIES

6.0 Geo 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 below.

Structure of Geo-location Segment

Level	Description	Digit
1	Geo-political zone	1
2	State	2
3	Senatorial Districts:	1
4	Local Government	2
5	Ward	2

Location Segment

Code	Description
5	<u>SOUTH-SOUTH</u>
506	<u>BAYELSA STATE</u>
5061	<i>BAYELSA CENTRAL (SENATORIAL DISTRICT 1)</i>
506103	KOLOKUMA/OPOKUMA LOCAL GOVERNMENT
50610301	IGBEDI
50610302	KAIAMA
50610303	KAIAMA/OLOBIRI
50610304	ODI (CENTRAL) II
50610305	ODI (NORTH) I
50610306	ODI (SOUTH) III
50610307	OKOLOBA (SABAGREIA) II
50610308	OPOKUMA NORTH
50610309	OPOKUMASOUTH
50610310	SAMPOU/KALAMA
50610311	SEIBOKOROGHA (SABAGREIA) 1
50610321	LG Wide
506107	SOUTHERN IJAW LOCAL GOVERNMENT
50610701	AMASSOMA I
50610702	AMASSOMA II
50610703	AMASSOMA III
50610704	APOI

50610705	CENTRAL BOMA I
50610706	CENTRAL BOMA II
50610707	EAST BOMA I
50610708	EAST BOMA II
50610709	FOROPA
50610710	KOLUAMA
50610711	OLODIAMA I
50610712	OLODIAMA II
50610713	OPOROMA II
50610714	OPOROMA 1
50610715	OTUAN
50610716	UKUBIE
50610717	WEST BOMA
50610721	LG Wide
506108	YENAGOA LOCAL GOVERNMENT
50610801	ATTISSA I
50610802	ATTISSA II
50610803	ATTISSA III
50610804	BISENI 1
50610805	BISENI 11
50610806	EKPETIAMA 11
50610807	EKPETIAMA I
50610808	EPIE 11
50610809	EPIE I
50610810	EPIE III
50610811	GBARAIN I
50610812	GBARAIN II
50610813	GBARAIN III
50610814	OKORDIA
50610815	ZARAMA
50610821	LG Wide
5062	BAYELSA EAST (SENATORIAL DISTRICT 2)
506201	BRASS LOCAL GOVERNMENT
50620101	BRASS 1
50620102	BRASS WARD II
50620103	CAPE FARMOSA
50620104	EWOAMA/FANTUO
50620105	KONSHO
50620106	MINIBIE
50620107	ODIOMA/DIEMA
50620108	OKPOAMA
50620109	OS-INIBIRI
50620110	SANGANA
50620121	LG Wide
506204	NEMBE LOCAL GOVERNMENT
50620401	BASSAMBIRI 1
50620402	BASSAMBIRI 11
50620403	BASSAMBIRI 111
50620404	BASSAMBIRI 1V
50620405	IGBETA-EWOAMA/FANTUO
50620406	IKENSI
50620407	MINI
50620408	OGBOLOMABIRI 1
50620409	OGBOLOMABIRI 11
50620410	OGBOLOMABIRI 111

50620411	OKOROMA 1
50620412	OKOROMA 11
50620413	OLUASIRI
50620421	LG Wide
506205	OGBIA LOCAL GOVERNMENT
50620501	ANYAMA
50620502	EMEYAL
50620503	IMIRINGI
50620504	KOLO
50620505	OGBIA
50620506	OKODI
50620507	OLOGI
50620508	OLOIBIRI
50620509	OPUME
50620510	OTAKEME
50620511	OTUABULA
50620512	OTUASEGA
50620513	OTUOKPOTI
50620521	LG Wide
5063	BAYELSA WEST (SENATORIAL DISTRICT 3)
506302	EKEREMOR LOCAL GOVERNMENT
50630201	EDUWINI I
50630202	EDUWINI II
50630203	OPOROMOR I
50630204	OPOROMOR II
50630205	OPOROMOR III
50630206	OPOROMOR IV
50630207	OPOROMOR V
50630208	OYIAKIRI I
50630209	OYIAKIRI II
50630210	OYIAKIRI III
50630211	OYIAKIRI IV
50630212	TARAKIRI
50630221	LG Wide
506306	SAGBAMA
50630601	ADAGBABIRI
50630602	ADONI
50630603	AGBERE
50630604	AGORO
50630605	ANGALABIRI
50630606	ASAMABIRI
50630607	EBEDEBIRI
50630608	OFONI I
50630609	OFONI II
50630610	OSEKWENIKE
50630611	OSSIAMA
50630612	SAGBAMA
50630613	TORU-EBENI
50630614	TROFANI
50630621	LG Wide