

Bayelsa State Government



BAYELSA STATE
...the Glory of All Land

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

**Ministry of Local Government
Chieftaincy & Community
Development**

December 2024

Contents

Foreword.....	Error! Bookmark not defined.
Acronyms	5
1.0 - Introduction.....	6
1.1 - Benefits of IPSAS Compliant Budget Classification (BC) and New Chart of Accounts (NCoA)	6
2.0 - Structure of the Revised Chart of Accounts	7
2.1 - Administrative Segment.....	7
2.2 - Economic Segment	8
2.3 - Function Segment	33
2.4 - Fund Segment	37
2.5 - Location Segment.....	40
2.6 - Programme Segment	43

Foreword

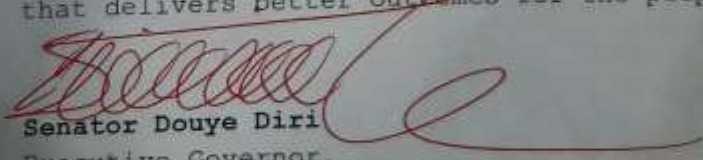
This user manual for the Budget classification and Chart of account (BC. & CoA) marks a significant step forward in our commitment to strengthen governance, accountability and transparency at the local Government level. It is a key part of our broader public financial management (PFM) reforms, designed 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
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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
010000000000	Administration Sector	1
011100000000	Office of the LG Chairman	2
011100100100	Chairman Office	3
011100100200	Deputy Chairman Office	3
011100100500	Advisers/Assistants	3
011100118300	Internal Audit	3
016100000000	Secretary to the Local Government	2
016100100100	Secretary to the Local Government	3
011200000000	The Legislative Council	2
011200100100	The Legislative Council	3
020000000000	Economic Sector	1
021500000000	Department of Agriculture and Forestry	2
021500100100	Department of Agriculture and Forestry	3
022000000000	Department of Administration and Finance	2
022000100100	Department of Administration and Finance	3
023400000000	Department of Works and Infrastructure	2
023400100100	Department of Works and Infrastructure	3
050000000000	Social Sector	1
051700000000	Department of Education	2
051700100100	Department of Education	3
052100000000	Department of Health Care	2
052100100100	Department of Health Care	3
055100000000	Department of Social Development	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
1	<u>REVENUE</u>	1
11	<u>GOVERNMENT SHARE OF FAAC</u>	2
1101	<u>GOVERNMENT SHARE OF FAAC</u>	3
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	4
11010101	STATUTORY ALLOCATION	5
11010104	13% DERIVATION	5
110102	STATE GOVERNMENT SHARE OF VAT	4
11010201	SHARE OF VAT	5
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	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
12	<u>INDEPENDENT REVENUE</u>	2
1201	<u>TAX REVENUE</u>	3
120101	PERSONAL TAXES	4
12010101	PERSONAL TAXES - BYSG	5
12010102	PERSONAL TAXES - OTHERS	5
12010103	DIRECT ASSESSMENT - CURRENT/ARREARS	5
120103	OTHER TAXES	4
12010301	OTHER WITHHOLDING TAXES	5
12010302	CAPITAL GAINS TAX	5
1202	<u>NON-TAX REVENUE</u>	3
120201	LICENCES - GENERAL	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
120204	FEES - GENERAL	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
120205	FINES - GENERAL	4
12020501	FINES/PENALTIES	5
12020502	LATE FILING PENALTIES	5
120206	SALES - GENERAL	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
120207	EARNINGS -GENERAL	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
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	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
120209	RENT ON LAND & OTHERS - GENERAL	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
120210	REPAYMENTS - GENERAL	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
120211	INVESTMENT INCOME	4
12021101	OPERATING SURPLUS	5
12021102	DIVIDEND RECEIVED	5
12021103	OTHER INVESTMENT INCOME	5
120212	INTEREST EARNED	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
120213	RE-IMBURSEMENT GENERAL	4
12021301	AUDIT FEES	5
12021302	REIMBURSEMENTS	5
13	AID AND GRANTS	2
1301	AID	3
130101	DOMESTIC AIDS	4
13010101	CURRENT DOMESTIC AIDS	5
13010102	CAPITAL DOMESTIC AIDS	5
130102	FOREIGN AIDS	4
13010201	CURRENT FOREIGN AIDS	5
13010202	CAPITAL FOREIGN AIDS	5
1302	GRANTS	3
130201	DOMESTIC GRANTS	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
130202	FOREIGN GRANTS	4
13020201	CURRENT FOREIGN GRANTS	5
13020202	CAPITAL FOREIGN GRANTS	5
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	2
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	3

Code	Description	Level
140101	TRANSFER FROM CRF TO CDF GENERAL	4
14010101	TRANSFER FROM CRF TO CDF	5
1402	OTHER CAPITAL RECEIPTS	3
140201	OTHER CAPITAL RECEIPTS	4
14020101	OTHER CAPITAL RECEIPTS TO CDF	5
14020102	SALE OF FIXED ASSETS	5
1403	LOANS/ BORROWINGS RECEIPT	3
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	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
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	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
1404	DEBT FORGIVENESS	3
140401	FOREIGN DEBT FORGIVENESS	4
14040101	FOREIGN DEBT FORGIVENESS	5
140402	DOMESTIC DEBT FORGIVENESS	4
14040201	DOMESTIC DEBT FORGIVENESS	5
1405	GAIN ON DISPOSAL OF ASSET	3
140501	GAIN ON DISPOSAL OF ASSET - PPE	4
14050101	GAIN ON DISPOSAL OF ASSET - PPE	5
140502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	4
14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	5
1406	MINORITY INTEREST SHARE OF SURPLUS	3
140601	MINORITY INTEREST SHARE OF SURPLUS	4
14060101	MINORITY INTEREST SHARE OF SURPLUS	5
1407	EXTRAORDINARY ITEMS	3
140701	EXTRAORDINARY ITEMS	4
14070101	EXTRAORDINARY ITEMS	5
14070102	UNSPECIFIED REVENUE	5

Table 6: Economic Segment Coding – Expenditure

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

Code	Description	Level
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3
210201	ALLOWANCES	4
21020101	NON REGULAR ALLOWANCES	5
21020102	MEDICAL ALLOWANCE	5
21020103	OTHER ALLOWANCES	5
210202	SOCIAL CONTRIBUTIONS	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
2103	SOCIAL BENEFITS	3
210301	SOCIAL BENEFITS	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
22	OTHER RECURRENT COSTS	2
2202	OVERHEAD COST	3
220201	TRAVEL & TRANSPORT - GENERAL	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
220202	UTILITIES - GENERAL	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
220203	MATERIALS & SUPPLIES - GENERAL	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
220204	MAINTENANCE SERVICES - GENERAL	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
220205	TRAINING - GENERAL	4
22020501	LOCAL TRAINING	5
22020502	INTERNATIONAL TRAINING	5
220206	OTHER SERVICES - GENERAL	4
22020601	SECURITY SERVICES	5
22020602	OFFICE RENT	5
22020603	RESIDENTIAL RENT	5
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	5
22020605	CLEANING & FUMIGATION SERVICES	5
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	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
220208	FUEL & LUBRICANTS - GENERAL	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
220209	FINANCIAL CHARGES - GENERAL	4
22020901	BANK CHARGES (OTHER THAN INTEREST)	5
22020902	INSURANCE PREMIUM	5
22020903	LOSS ON FOREIGN EXCHANGE	5
22020904	OTHER CRF BANK CHARGES	5
220210	MISCELLANEOUS EXPENSES GENERAL	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
2203	LOANS AND ADVANCES	3
220301	STAFF LOANS & ADVANCES	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
2204	GRANTS AND CONTRIBUTIONS GENERAL	3
220401	LOCAL GRANTS AND CONTRIBUTIONS	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
2205	SUBSIDIES GENERAL	3
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	4
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	5
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	5
22050103	SUBVENTION TO GOVERNMENT OWNED SCHOOLS	5
220502	SUBSIDY TO PRIVATE COMPANIES	4

Code	Description	Level
22050201	SUBSIDY TO PRIVATE COMPANIES	5
2206	PUBLIC DEBT CHARGES	3
220601	FOREIGN INTEREST / DISCOUNT	4
22060101	FOREIGN INTEREST / DISCOUNT - LONG TERM BORROWING	5
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
220602	DOMESTIC INTEREST / DISCOUNT	4
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
22060202	DOMESTIC INTEREST / DISCOUNT - LONG TERM BORROWING	5
220603	FOREIGN PRINCIPAL	4
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	5
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWING	5
220604	DOMESTIC PRINCIPAL	4
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	5
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWING	5
2207	TRANSFERS-PAYMENT	3
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	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
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	3
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	4
22080101	TRANSFERS-PAYMENT TO VULNERABLE GROUPS	5
2209	LOSS ON FOREIGN EXCHANGE	3
220901	LOSS ON FOREIGN EXCHANGE	4
23	CAPITAL EXPENDITURE	2
2301	FIXED ASSETS PURCHASED	3
230101	PURCHASE OF FIXED ASSETS - GENERAL	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
2302	CONSTRUCTION / PROVISION	3
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	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
2303	REHABILITATION / REPAIRS	3
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	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
2304	PRESERVATION OF THE ENVIRONMENT	3
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	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
2305	OTHER CAPITAL PROJECTS	3
230501	ACQUISITION OF NON-TANGIBLE ASSETS	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
2306	DEPRECIATION CHARGE FOR THE YEAR	3
230601	DEPRECIATION CHARGE FOR THE YEAR - GENERAL	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
<u>3</u>	<u>ASSETS</u>	1
<u>31</u>	<u>CURRENT ASSETS</u>	2
3101	CASH / BANK BALANCES HELD BY TREASURY	3
310101	CONSOLIDATED REVENUE FUND	4
31010101	Cash Balance: Consolidated Revenue Fund	5
310102	CAPITAL DEVELOPMENT FUND	4
31010201	Cash Balance: Capital Development Fund	5
310103	CONTINGENCY FUND	4
31010301	Cash Balance: Contingency Fund	5
3102	CASH AND BANK BALANCES HELD BY LMPS	3
310201	CASH AND BANK BALANCES HELD BY DEPARTMENTS	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
3103	CASH TRANSFERS/CASH TRANSFERS FROM CRF	3
310301	CASH TRANSFER - STATUTORY TRANSFERS	4
31030101	Cash Transfer - Statutory Transfers	5
310302	CASH TRANSFER – MAIN	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
310303	CASH TRANSFER - CONSOLIDATED REVENUE FUND CHARGES	4
31030301	Cash Transfer - Consolidated Revenue Fund Charges	5
3104	INTERNAL CASH TRANSFERS	3
310401	INTERNAL CASH TRANSFER – GENERAL	4
31040101	Cash Transfer to Outstations	5
31040102	Inter Account Transfers	5
31040103	Inter-MDA Cash Transfer	5
31040104	Revenue Remittance	5
3105	INVENTORIES	3
310501	INVENTORIES	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
310502	WORK-IN-PROGRESS	4
31050201	Work-in-Progress	5
3106	ADVANCES	3
310601	PERSONAL ADVANCES	4
31060101	Personal Advances	5
310602	ADMINISTRATIVE ADVANCES	4
31060201	Administrative Advances	5
3107	IMPREST	3
310701	IMPREST	4
31070101	Imprest	5
3108	PREPAYMENT/ARREARS OF REVENUE	3
310801	PREPAYMENT- GENERAL	4
31080101	Prepayment	5
310802	ARREARS OF REVENUE-GENERAL	4

Code	Description	Level
31080201	Arrears of Revenue	5
3109	INVESTMENTS	3
310901	LOCAL INVESTMENTS	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
310902	FOREIGN INVESTMENTS	4
31090201	N/A	5
31090202	N/A	5
3110	LOANS GRANTED	3
311001	LOCAL LOANS	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
311002	FOREIGN LOANS	4
31100201	N/A	5
31100202	N/A	5
31100203	N/A	5
32	FIXED ASSETS	2
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	3
320101	LAND & BUILDING – GENERAL	4
32010101	Land & Buildings – Office	5
32010102	Land & Buildings – Residential	5
32010103	Silos	5
32010104	Storage Facilities	5
320102	INFRASTRUCTURE – GENERAL	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
320103	PLANT & MACHINERY – GENERAL	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

Code	Description	Level
320104	FIXED ASSETS – GENERAL	4
32010405	Motor Vehicles	5
32010406	Tricycles	5
32010407	Motorcycles	5
32010408	Bicycles	5
320105	OFFICE EQUIPMENT – GENERAL	4
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
320106	FURNITURE & FITTINGS – GENERAL	4
32010601	Chairs	5
32010602	Tables	5
32010603	File Cabinets/ Cupboards	5
32010604	Stools	5
32010605	Shelves	5
32010606	Ceiling Fans	5
3202	INVESTMENT PROPERTY	3
320201	INVESTMENT - LAND & BUILDING – GENERAL	4
32020101	Investment - Land & Buildings – Office	5
32020102	Investment - Land & Buildings – Residential	5
32020103	Investment – Silos	5
32020104	Investment - Storage Facilities	5
320202	Investment- Infrastructure – General	4
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
320203	INVESTMENT - PLANT & MACHINERY - GENERAL	4
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
320204	INVESTMENT - TRANSPORTATION EQUIPMENT - GENERAL	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
320205	INVESTMENT - OFFICE EQUIPMENT – GENERAL	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
320206	INVESTMENT - FURNITURE & FITTINGS - GENERAL	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
33	<u>INTANGIBLE ASSETS</u>	2
3301	<i>INTANGIBLE ASSETS</i>	3
330101	INTANGIBLE ASSETS	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
4	<u>LIABILITIES/ EQUITY</u>	1
41	<u>LIABILITIES/ EQUITY</u>	2
4101	<u>DEPOSITS – GENERAL</u>	3
410101	CONTRACT RETENTION FEES	4
41010101	Contract Retention Fees	5
410102	PRISON IN-MATES DEPOSITS	4
41010201	N/A	5
4102	<u>LOANS AND DEBTS</u>	3
410201	INTERNAL LOAN STOCK	4
41020101	Short Term Borrowings	5
4103	<u>UNREMITTED DEDUCTIONS</u>	3
410301	UNREMITTED TAXES	4
41030101	Unremitted Taxes: PAYE	5
41030102	Unremitted Taxes: Withholding Tax	5
41030103	Unremitted Taxes: Value Added Tax	5
410302	UNREMITTED DEDUCTIONS FROM SALARY	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
4104	<u>ACCRUED EXPENSES</u>	3
410401	ACCRUED EXPENSES	4
41040101	Personnel Emoluments	5
41040102	Pension & Gratuity	5
41040103	Professional Fees	5
41040104	Goods & Services	5
41040105	Utilities	5
41040106	Staff Claims	5
4105	<u>RURRENT PORTION OF LONG-TERM BORROWINGS</u>	3
410501	CURRENT PORTION OF LONG-TERM BORROWINGS	4
41050101	N/A	5
42	<u>PROVISIONS</u>	2
4201	PROVISION FOR DEPRECIATION – PPE	3

Code	Description	Level
420101	PROV. FOR DEP-LAND & BUILDINGS -GENERAL	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
420102	PROV. FOR DEP - INFRASTRUCTURE - GENERAL	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
420103	PROV. FOR DEP - PLANT & MACHINERY - GENERAL	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
420104	PROV. FOR DEP - TRANSPORTATION EQUIPMENT - GENERAL	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
420105	PROV. FOR DEP - OFFICE EQUIPMENT - GENERAL	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
420106	PROV. FOR DEP - FURNITURE & FITTINGS - GENERAL	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
4202	PROVISION FOR DEPRECIATION - INVESTMENT PROPERTY	3
420201	PROV. FOR DEP - INVESTMENT - LAND & BUILDING - GENERAL	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
420202	PROV. FOR DEP - INVESTMENT - INFRASTRUCTURE - GENERAL	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
420203	PROV. FOR DEP - INVESTMENT - PLANT & MACHINERY – GENERAL	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
420204	PROV. FOR DEP - INVESTMENT - TRANSPORTATION EQUIPMENT – GENERAL	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	
420205	PROV. FOR DEP - INVESTMENT - OFFICE EQUIPMENT – GENERAL	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
420206	PROV. FOR DEP - INVESTMENT - FURNITURE & FITTINGS – GENERAL	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
43	PROVISION FOR IMPAIRMENT	2
4301	PROVISION FOR IMPAIRMENT – PPE	3
430101	PROV. FOR IMPAIRMENT - LAND & BUILDINGS -GENERAL	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
430102	PROV. FOR IMPAIRMENT - INFRASTRUCTURE - GENERAL	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
430103	PROV. FOR IMPAIRMENT - PLANT & MACHINERY - GENERAL	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
430104	PROV. FOR IMPAIRMENT - TRANSPORTATION EQUIPMENT – GENERAL	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
430105	PROV. FOR IMPAIRMENT - OFFICE EQUIPMENT - GENERAL	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
430106	PROVISION FOR IMPAIRMENT- FURNITURE & FITTINGS – GENERAL	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
4302	PROVISION FOR IMPAIRMENT - INVESTMENT PROPERTY	3
430201	PROV. FOR IMPAIRMENT - INVESTMENT - LAND & BUILDING – GENERAL	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
430202	PROV. FOR IMPAIRMENT - INVESTMENT - INFRASTRUCTURE – GENERAL	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
430203	PROV. FOR IMPAIRMENT - INVESTMENT - PLANT & MACHINERY – GENERAL	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
430204	PROV. FOR IMPAIRMENT - INVESTMENT - TRANSPORTATION EQUIPMENT - GENERAL	4
43020405	Provision for Impairment - Investment - Motor Vehicles	5
43020406	Provision for Impairment - Investment - Tricycles	5
430205	PROV. FOR IMPAIRMENT - INVESTMENT - OFFICE EQUIPMENT - GENERAL	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
430206	PROV. FOR IMPAIRMENT - INVESTMENT - FURNITURE & FITTINGS - GENERAL	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
4303	PROVISION FOR IMPAIRMENT - INTANGIBLE	3
430301	PROVISION FOR IMPAIRMENT - INTANGIBLE	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
44	PROVISION FOR DEBTS	2
4401	PROVISION FOR DEBTS	3
440101	PROVISION FOR FOREIGN DEBTS	4
44010101	Bilateral	5
440102	PROVISION FOR DOMESTIC DEBTS	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

Code	Description	Level
45	<u>PROVISION FOR AMMORTIZATION</u>	2
4501	<i>PROVISION FOR AMMORTIZATION</i>	3
450101	<u>PROVISION FOR AMMORTIZATION</u>	4
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
46	<u>NON-CURRENT ASSETS</u>	2
4601	<i>PUBLIC FUNDS</i>	3
460101	<u>MAIN FUNDS/ CAPITAL RESERVES</u>	4
46010101	CRF/ Statement of Financial Performance - Surplus/(Deficit)	5
46010102	Capital Development Fund - Surplus/ (Deficit)	5
46010103	Revaluation Reserve	5
460102	<u>TRUST FUNDS</u>	4
46010201	Education Trust Fund	5
46010202	Petroleum Technology Development Fund	5
460103	<u>REVOLVING FUNDS</u>	4
46010301	Fertilizer Revolving Fund	5
460104	<u>OTHER FUNDS</u>	4
46010406	Other Revolving Fund	5
4602	<i>LONG-TERM BORROWINGS</i>	3
460201	<u>LONG-TERM BORROWINGS</u>	4
46020101	LG Bonds and Other Long-Term Borrowings	5
46020102	Bi-Lateral Loans	5
46020103	Multi-Lateral Loans	5
47	<u>CAPITAL & RESERVES</u>	2
4701	<i>RESERVES</i>	3
470101	<u>RESERVES</u>	4
47010101	Reserves	5
47010102	Available for Sale Reserve	5
4702	<i>ACCOMMULATED SURPLUS</i>	3
470201	<u>ACCOMMULATED SURPLUS</u>	4
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
701	GENERAL PUBLIC SERVICES	1
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3
70112	FINANCIAL AND FISCAL AFFAIRS	3
70113	EXTERNAL AFFAIRS	3
7012	FOREIGN ECONOMIC AID	2
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	3
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	3
7013	GENERAL SERVICES	2
70131	GENERAL PERSONNEL SERVICES	3
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3
70133	OTHER GENERAL SERVICES	3
7014	BASIC RESEARCH	2
70141	BASIC RESEARCH	3
7015	R&D GENERAL PUBLIC SERVICES	2
70151	R&D GENERAL PUBLIC SERVICES	3
7016	GENERAL PUBLIC SERVICES N.E.C.	2
70161	GENERAL PUBLIC SERVICES N.E.C.	3
7017	PUBLIC DEBT TRANSACTIONS	2
70171	PUBLIC DEBT TRANSACTIONS	3
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	3
703	PUBLIC ORDER AND SAFETY	1

Code	Description	Level
7031	POLICE SERVICES	2
70311	POLICE SERVICES	3
7032	FIRE PROTECTION SERVICES	2
70321	FIRE PROTECTION SERVICES	3
7033	LAW COURTS	2
70331	LAW COURTS	3
7034	PRISONS	2
70341	PRISONS	3
7035	R & D PUBLIC ORDER AND SAFETY	2
70351	R&D PUBLIC ORDER AND SAFETY	3
7036	PUBLIC ORDER AND SAFETY N.E.C.	2
70361	PUBLIC ORDER AND SAFETY N.E.C.	3
704	ECONOMIC AFFAIRS	1
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3
70412	GENERAL LABOUR AFFAIRS	3
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2
70421	AGRICULTURE	3
70422	FORESTRY	3
70423	FISHING AND HUNTING	3
7043	FUEL AND ENERGY	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
7044	MINING, MANUFACTURING, AND CONSTRUCTION	2
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	3
70442	MANUFACTURING	3
70443	CONSTRUCTION	3
7045	TRANSPORT	2
70451	ROAD TRANSPORT	3
70452	WATER TRANSPORT	3
70453	RAILWAY TRANSPORT	3
70454	AIR TRANSPORT	3
70455	PIPELINE AND OTHER TRANSPORT	3
7046	COMMUNICATION	2
70461	COMMUNICATION	3
7047	OTHER INDUSTRIES	2
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	3
70472	HOTELS AND RESTUARANTS	3
70473	TOURISM	3
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	3
7048	R & D ECONOMIC AFFAIRS	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

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

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

Code	Description	Level
7105	UNEMPLOYMENT	2
71051	UNEMPLOYMENT	3
7106	HOUSING	2
71061	HOUSING	3
7107	SOCIAL EXCLUSION N.E.C	2
71071	SOCIAL EXCLUSION N.E.C.	3
7108	R & D SOCIAL PROTECTION	2
71081	R & D SOCIAL PROTECTION	3
7109	SOCIAL PROTECTION N.E.C.	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
01	FEDERATION ACCOUNT	1
011	FAAC DIRECT ALLOCATION	2
01101	FAAC DIRECT ALLOCATION	3
02	CONSOLIDATED REVENUE FUND	1
021	MAIN ENVELOP	2
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	3
022	CRF CHARGES	2
02201	PENSION AND GRATUITIES	3
02202	SERVICE WIDE VOTE	3
02203	CAPITAL SUPPLEMENTATION	3
02204	OTHER CRF CHARGES	3
03	CAPITAL DEVELOPMENT FUND	1
031	CDF MAIN	2
03101	CAPITAL DEVELOPMENT FUND	3
04	CONTINGENCY FUND	1
041	CONTINGENCY FUND MAIN	2

Code	Description	Level
04101	CONTINGENCY FUND	3
05	DEBT RELIEF GAINS	1
051	DEBT RELIEF FUND MAIN	2
05101	DEBT RELIEF GAINS	3
06	SPECIAL AND TRUST FUNDS	1
061	SPECIAL AND TRUST FUNDS	2
06103	PETROLEUM EQUALISATION FUND	3
07	OTHER PUBIC FUNDS	1
071	OTHER PUBLIC FUNDS	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
08	AIDS AND GRANTS	1
081	MULTILATERAL AIDS AND GRANTS	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 POPUPLATION 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
082	BILATERAL AIDS AND GRANTS	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
083	LOCAL AIDS AND GRANTS	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
09	LOANS/DEBTS	1
091	MULTILATERAL LOANS/DEBTS	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
092	BILATERAL LOANS/DEBTS	2
09201	BI-LATERAL LOANS	3
093	LOCAL LOANS/DEBTS	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
10	RETAINED INDEPENDENT REVENUE	1
101	RETAINED INDEPENDENT REVENUE	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
1	Geo-political zone	1
2	State	2
3	Senatorial Districts:	1
4	Local Government	2
5	Ward	2

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
5	SOUTH-SOUTH	1
506	BAYELSA STATE	1
5061	BAYELSA CENTRAL (SENATORIAL DISTRICT 1)	2
506103	KOLOKUMA/OPOKUMA LOCAL GOVERNMENT	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
506107	SOUTHERN IJAW LOCAL GOVERNMENT	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
506108	YENAGOA LOCAL GOVERNMENT	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
5062	BAYELSA EAST (SENATORIAL DISTRICT 2)	2
506201	BRASS LOCAL GOVERNMENT	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
506204	NEMBE LOCAL GOVERNMENT	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
506205	OGBIA LOCAL GOVERNMENT	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
5063	BAYELSA WEST (SENATORIAL DISTRICT 3)	2
506302	EKEREMOR LOCAL GOVERNMENT	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
506306	SAGBAMA LOCAL GOVERNMENT	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
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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)

Code	Description	Level
01	<i>Agriculture</i>	1
0101	<i>Effective governance of the Agriculture Sector</i>	1
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3
010102	Agriculture sector coordination mechanisms	3
0102	<i>Development of the livestock value chain</i>	1
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
0103	<i>Enhancement of food production and productivity</i>	1
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
0104	<i>Reduction of post-harvest losses</i>	1
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
0105	<i>Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)</i>	1
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
0106	<i>Promotion of forest resource conservation and preservation of biodiversity</i>	1
010601	Forest regeneration and conservation	3
010602	Eco-tourism development	3
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	3
0107	<i>Promotion of enabling environment for increased agricultural development</i>	1
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
0110	<i>Agriculture Sector Expenditures Not Elsewhere Classified</i>	1
011001	Agriculture Programme Not Elsewhere Classified	3
02	<i>Societal Re-orientation</i>	1
0210	<i>Societal Re-orientation - General</i>	1
021001	Societal Re-orientation - General	3
03	<i>Poverty Alleviation</i>	1
0310	<i>Poverty Alleviation - General</i>	1
031001	Poverty Alleviation - General	3
04	<i>Health</i>	1
0401	<i>Effective governance of the health system</i>	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
0402	<i>Community engagement and participation in health</i>	1
040201	Community interventions	3
040202	Community structures	3
0403	<i>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</i>	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
0404	<i>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)</i>	1
040401	Pre-service training	3
040402	HRH Performance management	3
040403	In service training (continuing education)	3
0405	<i>Provision of adequate and modern health infrastructure for health services delivery</i>	1
040501	Functional health facilities	3
040502	Planned Preventive Maintenance (PPM)	3
040503	Facility electrification, water and sanitation	3
0406	<i>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</i>	1
040601	Sustainable drug supply	3
040602	Vaccines supply chain	3
0407	<i>Evidence generation and utilisation</i>	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
0408	<i>Institution and maintenance of a responsive public health emergency preparedness system</i>	1
040801	Integrated national disease surveillance	3

Code	Description	Level
040802	Public health laboratories	3
040803	Emergency Operation Centres (EOC)	3
0409	<i>Provision of universal health coverage and financial risk protection for citizens</i>	1
040901	Mobilising equity contributions and vulnerable group funds	3
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	3
0410	<i>Health Sector Expenditures Not Elsewhere Classified</i>	1
041001	Health Not Elsewhere Classified	3
05	<i>Education</i>	1
0501	<i>Effective governance of the education system</i>	1
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
0502	<i>Increase in access, retention, and completion rate at all levels</i>	1
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
0503	<i>Equity and inclusiveness in the provision of educational services</i>	1
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
0504	<i>Improved quality of teaching and learning outcomes</i>	1
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
0505	<i>Adequate infrastructure at all levels</i>	1
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
0506	<i>Improved education information management system (EIMS)</i>	1
050601	ICT equipment, software and expertise	3
050602	Research and development	3
050603	Data and data management	3
0510	<i>Education Sector Expenditures Not Elsewhere Classified</i>	1
051001	Education Not Elsewhere Classified	3
06	<i>Housing and Urban Development</i>	1

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