



**HARMONIZED CHART OF  
ACCOUNTS (COA) FOR LOCAL  
GOVERNMENTS IN GOMBE  
STATE.**

**FIRST EDITION**

**MARCH 2025**

# Table of Contents

FOREWORD .....	3
1.0 BACKGROUND .....	4
1.1 Introduction.....	4
1.2 Overview of the Chart of Accounts Segments.....	4
1.2 Special Note on Primary Healthcare and Basic Education Identifier Coding.....	8
2.0 COMPONENTS OF THE HARMONIZED CHART OF ACCOUNTS.....	9
2.1 ADMINISTRATIVE SEGMENT .....	9
2.2 ECONOMIC SEGMENT.....	9
2.2.1 Revenue Codes .....	9
2.2.2 Expenditure Codes.....	13
2.3 FUNCTIONAL SEGMENT .....	18
2.4 FUND SEGMENT .....	21
2.5 PROGRAMME SEGMENT .....	22
2.6 LOCATION SEGMENT .....	25
3.0 CONCLUSION .....	27

## **FOREWORD**

The Harmonized Chart of Accounts (COA) for Local Government Areas (LGAs) in Gombe State represents a pivotal step toward enhancing fiscal transparency, accountability, and efficiency in public financial management. Developed in strict compliance with the International Public Sector Accounting Standards (IPSAS) and the 52-digit National Chart of Accounts (NCOA) framework, this document serves as a critical tool for standardizing financial transactions across all tiers of government.

This harmonized COA is the culmination of extensive collaboration between the Gombe State Ministry of Budget and Economic Planning, the Ministry of Finance, and the Office of the Accountant General, ensuring alignment with both national and state-level financial governance frameworks. It also adheres to the objectives of the Nigeria Human Capital Opportunities for Prosperity and Equity (HOPE-GOV) Project, a World Bank-supported initiative aimed at fostering transparency and strengthening fiscal governance at the local level.

By adopting this COA, Gombe State reaffirms its commitment to modernizing public finance systems at the local government level, enabling seamless tracking of revenues and expenditures, and facilitating data-driven decision-making. The structured classification of administrative, economic, functional, fund, programme, and location segments ensures clarity, consistency, and comparability in financial reporting. All LGAs are hereby mandated to utilize this harmonized framework in preparing annual budgets, budget performance reports, and financial statements, thereby promoting uniformity and accountability across the State.

We extend our gratitude to all stakeholders, technical teams, and development partners whose expertise and dedication have made this harmonization possible. It is our collective belief that this COA will serve as a cornerstone for sustainable development and effective resource management in all local governments in Gombe State.



**Hon. Abdulkadir Mohammed Waziri**

Honourable Commissioner

Gombe State Ministry of Local Government and Community Development

## **1.0 BACKGROUND**

### **1.1 Introduction**

Chart of Accounts (COA) is a complete list of budget and accounting codes with each item uniquely represented by a code and grouped into tables of related data for tracking, managing, and reporting budgetary and accounting items in an orderly, efficient, and transparent manner.

In compliance with the International Public Sector Accounting Standard (IPSAS), the Federal Government of Nigeria, the 36 States and the 774 Local Government Councils have been mandated to adopt the 52-digit National Chart of Account (NCOA) codes. The NCOA is made up of six (6) segments of 25 parts and 52 digits each, representing an essential detail of public financial transactions. The 6 segments include the Administrative, Economic, Functional, Fund, Programme, and Location/Geo-location segments.

In compliance with this requirement, the Gombe State Chart of Accounts (CoA) was prepared in line with the NCoA and issued by the Office of Accountant General and the Gombe State Ministry of Budget and Planning. Hence, to comply with this good practice, the Harmonized Chart of Accounts for the eleven (11) Local Governments in Gombe State was developed in consistent with the State-level Chart of Accounts. This development is also in compliance with the requirements of the Nigeria - Human Capital Opportunities for Prosperity and Equity (HOPE) Governance (HOPE-GOV) Project, a World Bank-supported initiative supporting transparency and effective fiscal governance at the local government level.

Going forward, all local governments in Gombe State are required to prepare their annual budgets, budget performance reports, and financial reports using the harmonized local government contained in this document.

### **1.2 Overview of the Chart of Accounts Segments<sup>1</sup>**

- i. **Administrative Segment:** This segment contains codes for various administrative units, departments, or divisions within the government organization. For example, it has codes for "Finance Department". All the administrative or institutional units of the government are grouped into five sectors, namely: Administrative, Economic, Law and Justice, Regional, and Social Sectors. However, only the Administrative, Economic, and Social Sectors are relevant to the local governments. The administrative classification provides information on the public sector organizations that incur expenditures or receive revenues on behalf of the government. Thus, it identifies the entity that

---

<sup>1</sup> The building of the current CoA structure adopted at the state level and used for this CoA was supported by the NGF working with Federal, State and Local Governments and various partners, including Bill and Melinda Gates Foundation and FCDO PERL.

is responsible for managing the public funds. This provides the basis for establishing the responsibilities for the day-to-day administration of government business. The administrative structure can enhance or undermine the process of public expenditure tracking and analysis. The structure of the organizational hierarchy is reflected in the series of codes for ministries and departments reporting under each ministry.

Administrative segment has 2 digits and has is broken down into 5 levels/parts as follows:

- Sector – Five Sectors as defined in NCOA (Administration, Economic, Law & Justice, Regional, and Social)– 2 digits;
- Organisation – Ministries – 2 digits;
- Sub-Organisation – (Main Ministries, Parastatals, Agencies) – 3 digits;
- Sub-Sub Organisation – Headquarters and Branch Offices – 3 digits; and
- Sub-Sub-Sub Organisation – Departments (e.g. finance & accounts) - 2 digits.

ii. **Economic Segment:** The economic segment focuses on the economic nature of financial transactions. It classifies transactions based on the type of assets, liabilities, revenues, and expenses involved. It helps in tracking financial resources and economic activities, such as "Tax Revenue," or "Employee Salaries." The economic segment has 8 digits broken down into 5 levels/parts as follows:

- Account Type (1 Digit): Maps all transactions into Revenue, Expenditure, Asset, and Liability (REAL) and recognises FAAC items as either Revenue or Expenditure;
- Sub Account Type (1 Digit): Details the Account Type and maps it into the various Financial Statements and provides a summary of all transactions;
- Account Class (2 Digits): Breaks the Sub Account Types down into a group of related items and serves as a Note to the Financial Statements;
- Sub Account Class (2 Digits): Breaks the Account Class down into more details and serves as another level of Notes to the Financial Statements; and
- Line Items (2 Digits): The lowest detail of every transaction or budget item. Used to generate a detailed transaction/budget list.

iii. **Function Segment:** This segment classifies transactions based on their purpose or function. It is often used to categorize expenditures by the services or functions they support. For instance, it might include codes for "Education,"

"Healthcare," or "Infrastructure Development." The functional classification is fully compliant with the Classification by Functions of Government (COFOG), a detailed classification of the functions, or socioeconomic objectives that government units aim to achieve through various kinds of outlays. It has 5 digits and includes:

- Main Functions or Divisions (3 Digits): Represents broad objectives of government e.g. General Public Services, Defence, Health, Education, etc.
- Functions or Groups (1 Digit): Details how the broad objectives are achieved e.g. Public Health Services, Secondary Education, Tertiary Education, etc.
- Classes or Secondary Functions (1 Digit): Details of how the Functions or Groups are achieved e.g. Junior Secondary Education, Senior Secondary Education etc.

**iv. Programme Segment:** The programme segment is used to track and report on specific programs or projects undertaken by the organization. It provides a way to link financial transactions to the objectives and outcomes of these programs. Codes in this segment could represent initiatives like "Environmental Conservation Program" or "Public Housing Project." There are 14 digits and five levels in the programme segment:

- Level 1 = Sector (2 digits) – these are in line with the 21 Sectors being used nationwide to date, e.g. Agriculture = 01, Health = 04, Education = 05.
- Level 2 = Objectives (2 digits)
- Level 3 = Programmes (2 digits)
- Level 4 = Projects (6 digits)
- Level 5 = Activities (2 digits)

The programme code in this CoA is currently at the programmes level only, the full code, including the Projects and Activities level codes, can be assigned using a Programme Code Constructor based on the list of projects and activities of each government unit until further updates to this CoA.

**v. Fund Segment:** In public sector accounting, various funds are established to manage specific resources for different purposes. The fund segment of the chart of accounts categorizes transactions according to these funds. The Fund Segment will fast-track the implementation of IPSAS, particularly with respect to the full disclosure of government revenue, including external assistance. The fund code contains 5 digits and include:

- Main Funds (2 Digits) - A list of the broad categories of Funds available for financing government activities e.g. CRF, Aid & Grants, etc.

- Sub-Funds (1 Digit) - A more detailed list of the Main Funds e.g. Main Envelop (Budget), Multi-Lateral Aid & Grants, etc.
  - Fund Sources (2 Digits) – Third-level breakdown of the Fund segment detailing the various Funds mapped into Sub Funds e.g. Pension & Gratuities, Service Wide Vote, ECOWAS Fund, European Development Bank, IDA-African Facility etc
- vi. **Location Segment:** Location Segment or Geographic Codes (Geo Codes) are used to identify the geographical location of an organisational unit's expenses or project so that an analysis of government budget and expenditure along the various zones, states, local government areas and wards can be done. Geo Codes are made up of 8 digits and 5 parts, namely: Zones (representing the 6 Geo-political zones of the country) - 1 Digit, States (representing the 36 states and the Federal Capital Territory) - 2 Digits, Senatorial Zones (representing the 109 senatorial zones) - 1 Digit, Local Government Areas (representing the 774 local government areas) - 2 Digits, and the Wards - 2 Digits.

The summary of the segments and their digits is presented in the table below.

S/No	Segment	No of Digits	Description
1	Administrative	12	Entity Responsible/Cost or Revenue Centre/Who? e.g. Social Development and Education Department
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 Transaction) e.g. Akko Ward, Akko LGA, Gombe State
	TOTAL	52	

## **I.2 Special Note on Primary Healthcare and Basic Education Identifier Coding**

In line with the requirement of the World Bank HOPE-GOV project that requires the CoA to report on Primary Health and Basic Education budget, Basic Education budget can be identified through the Functional Segment:

- Sub-Function (level 2) code 7091 PRE-PRIMARY AND PRIMARY EDUCATION, or
- Detailed Function (level 3) code 70912 PRIMARY EDUCATION

However, there is no equivalent for Primary Healthcare in the Functional Segment. Therefore, the activity level code in the programme segment should be used to code for Primary Healthcare items in the budget following the structure below:

- 01 – Primary Healthcare

This same structure is being used at the State level but inclusive of the levels below for higher-level health activities.

- 02 – Secondary Healthcare
- 03 – Tertiary Healthcare
- 04 – Multiple / Other level of Healthcare



## 2.0 COMPONENTS OF THE HARMONIZED CHART OF ACCOUNTS

### 2.1 ADMINISTRATIVE SEGMENT

Code	Description
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>
011100100100	OFFICE OF THE CHAIRMAN
011100100200	OFFICE OF THE VICE CHAIRMAN
011118300100	INTERNAL AUDIT
011100200100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>
011200300100	THE COUNCIL
011200500100	ASSISTANTS/AIDES/ADVISERS
011200700100	COUNCIL COMMITTEES
011202100100	OFFICE OF THE HOUSE LEADER
011202100200	OFFICE OF THE DEPUTY LEADER
011202100300	OFFICE OF THE MAJORITY LEADER
011202100400	OFFICE OF THE DEPUTY MAJORITY LEADER
011202100500	OFFICE OF THE MINORITY LEADER;
011202100600	OFFICE OF THE DEPUTY MINORITY LEADER
011202100700	OFFICE OF THE CHIEF WHIP
011202100800	OFFICE OF THE DEPUTY CHIEF WHIP
011202200100	CLERK TO THE HOUSE
<b>01250000000</b>	<b>OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE</b>
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>
016200100100	ADMINISTRATION & GENERAL SERVICES
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &amp; RURAL DEVELOPMENT</b>
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)
<b>02520000000</b>	<b>WATER, SANITATION &amp; HYGIENE (WASH)</b>
025200100100	WATER, SANITATION & HYGIENE (WASH)
<b>05000000000</b>	<b>SOCIAL SECTOR</b>
<b>05140000000</b>	<b>WOMEN DEVELOPMENT OFFICE</b>
051400100100	WOMEN DEVELOPMENT OFFICE
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND CULTURE</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE (PHC)</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE (PHC)
052100100200	ENVIRONMENTAL HEALTH UNIT
052100100300	NUTRITION UNIT
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>
055100100100	TRADITIONAL RULERS' COUNCIL

## 2.2 ECONOMIC SEGMENT

### 2.2.1 Revenue Codes

Code	Description
<b>1</b>	<b>REVENUE</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>
11010101	STATUTORY ALLOCATION
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>
11010201	SHARE OF VAT
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>
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 Dividend
11010312	Stabilization Funds
11010313	Infrastructure & Security
11010314	Signature Bonus
11010399	Other FAAC Distributions
<b>12</b>	<b>INDEPENDENT REVENUE</b>
<b>1201</b>	<b>TAX REVENUE</b>
<b>120101</b>	<b>PERSONAL TAXES</b>
12010104	Community or Poll Taxes
<b>120103</b>	<b>OTHER TAXES</b>
12010301	Cattle Tax (Where Applicable)
12010305	POOL BETTING TAX
12010306	DEVELOPMENT TAX/LEVY
12010308	LIVESTOCK TAX
12010311	Haulage Tax
12010314	Other Service Taxes
<b>1202</b>	<b>NON-TAX REVENUE</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>
12020101	Bicycle License
12020102	Liquor License
12020103	Palm wine Tappers/Selling License
12020104	Bulk Cigarettes License
12020105	Radio/Television Station Licences
12020106	Squatters/Hawkers Permit
12020107	Canoe Licences
12020108	Toll Gate (Where applicable)
12020109	Bake House Licences
12020110	Cart/Truck License
12020111	Dane Gun Licences
12020112	Cattle Dealer Licences
12020113	Dried Fish/Meat Licences
12020114	Pet (Dog/Cat) Licences
12020115	Hawker's Permits
12020116	Hunting Permits/Licences
12020117	Cinematograph Licences
12020118	Trade Permits Licences
12020119	Saw Mill Licences
12020120	Motorcycle /Tricycle Licences
12020121	Learner's Permit
12020122	Bathing House/Public Toilet License
12020123	Wood making/Carpentry Workshop License
12020124	Road Closure Permit
12020125	Warf Landing License
12020126	Eating House License
12020127	Kiosk License
12020128	Registration of Meat Van license
12020129	Cold Room License
12020130	Butcher License
12020131	Auctioneer License
12020132	Goldsmith & Gold Sellers License
12020133	Control of Noise Permit
12020134	Tent at Sea Beach Permit
12020135	Open Air Preaching Permit
12020136	Dislodging of Septic Tank Licence
12020137	Sand Dredging License
12020138	Petty Trade License
12020139	Sand, Granite, Iron, Sellers License
12020140	Milling License
12020141	Grinding Mill License
12020142	Brown Sugar Machine License
12020143	Painting, Spraying and Sign writing Workshop License
12020144	Photo Studio License
12020145	Welding Machine License
12020146	Electronic Radio /TV Workshop License
12020147	Blacksmith Workshop License
12020148	Battery Charges License
12020149	Printing Press License
12020150	Panel Beater License
12020151	Vulgarizers License
12020152	Vehicle Spare parts License
12020153	Clock/Watch Repairers License

12020154	Laundry/Dry Cleaning License
12020155	Motor Mechanic & Car Wash Depo License
12020156	Building Materials Seller License
12020157	Kerosene Seller License
12020158	Block making Machines License
12020159	Hair Dressing/Barbing Salon License
12020160	Vehicle Radio Permit
12020161	Poultry Trading
12020162	Pit sheading Licenses
12020163	Medicine Store License
12020164	Hacney Permit
12020165	Tailoring Shop Permit
12020166	Other Licenses
<b>120204</b>	<b>FEES- GENERAL</b>
12020401	Survey Fees
12020402	Slaughter/Abattoir Fees
12020403	Marriage Registration Fees
12020404	Naming of Streets Registration Fees
12020405	Night Soil Disposal/ Deposit Fees(Not applicable)
12020406	Registration of Septic Tank/Equipment Dislodging Fees
12020407	Registration of Effluent Disposal Fees
12020408	Burial Fees
12020409	Vault Fees
12020410	Maternity & Dispensary Fees
12020411	Laboratory Test Fees
12020412	Pest Control & Disinfectant Fees
12020413	Birth & Death Registration Fees
12020414	General Contractor Registration Fees
12020415	Tenders Fees
12020416	Forestry & Fuel Exploitation Fees
12020417	Falling of Trees Fees
12020418	Produce Buying/Haulage Fees
12020419	Advertisement Fee (Sign Post)
12020420	Private borehole Operating fees
12020421	Haulage Fees
12020422	Motor Garage/Park Fees (As applicable)
12020423	Market Fees (As applicable)
12020424	Mortgage Sub-lease Approval Fees
12020425	Customary Right of Occupancy fees
12020426	Recovery of Loss & Overpayment (As applicable)
12020427	Payment in lieu of Resignation Notice (As applicable)
12020428	Age Declaration/Affidavit
12020430	Certificate of Origin/Affidavit
12020431	Registration of Cultural Organization
12020432	Towing of Vehicle Fees
12020433	Other Registration not Specified above (As applicable)
12020434	Entertainment, Drumming & Temporary Booth Fees
12020435	Mobile Sales Promotion Fees
12020436	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees
12020437	Sanitation/Pollution Fees
12020438	Approval of Building Plan Fees
12020439	Registration of Laundries
12020440	Mortuary House & Cemetery Fees
12020441	Land Application Fee
12020442	Other Fees
<b>120205</b>	<b>FINES - GENERAL</b>
12020501	Towing of Vehicle Fines
12020502	Fines on Overdue/Lost of library Books
12020503	Towing of Vehicle Fee
12020504	Impounding of Stray Animal Fine
12020505	Penalty on Tenement Rate
12020506	Court Fine (Customary Court)
12020507	Other Fines
<b>120206</b>	<b>SALES - GENERAL</b>
12020601	Sales of Stores (As applicable)
12020602	Sales of Unserviceable Stores (Refer to scrap value/auctioneer)
12020603	Sales of Agricultural Produce (As applicable)
12020604	Other Sales
<b>120207</b>	<b>EARNINGS -GENERAL</b>
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
12020706	EARNINGS FROM TOLLS
12020707	EARNINGS FROM MEDICAL SERVICES
12020708	EARNINGS FROM AGRICULTURAL PRODUCE/COMMODITIES

12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES
12020710	EARNINGS FROM HOTELS/GUEST HOUSES
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES
12020713	Earning from Commercial Activities/Printing
12020714	Earning from Workshops/Training Services (Works School)
12020715	Land Clearing Operation
12020716	Earning from Pure Water Factories
12020717	Earning from Bakery Industries
12020718	Mechanical Cultivation/Tractor Hiring Services
12020719	Commercial Public Toilet
12020720	Royalties
12020725	Earning from Environmental Sanitation Activities
12020726	Commission on Transfer Plot
12020727	Earnings from any other services
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>
12020801	RENT ON LOCAL GOVERNMENT QUARTERS
12020802	RENT ON LOCAL GOVERNMENT OFFICES
12020804	RENT ON CONFERENCE CENTRES/HALLS
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES
12020807	Rent on Market Lets & Government Shops
12020811	Transfer of Ownership
12020812	Tenement Rate per annum
12020813	Rent on School
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>
12020901	Rent on Govt. Lands
12020903	Rents and Premium on Allocation of Land
12020905	Lease Rental
12020913	Land Rent Temporary Right of Occupancy
12020915	Ground Rate
12020917	Federal Govt. Grant in lieu of Tenement Rates
12020918	State Govt. Grant in lieu of Tenement Rates
12020919	Rent of Plot for Farming Activities
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>
12021001	REPAYMENT ON MOTOR CAR LOAN/VEHICLE ADVANCES
12021002	REPAYMENT OF BICYCLE ADVANCES (PRINCIPAL)
12021003	REPAYMENT OF MOTOR VEHICLE REFURBISHING LOAN
12021004	REPAYMENT OF HOUSE REFURBISHING LOAN
12021005	GENERAL REFUNDS
12021006	Refund of Compensation
12021007	Refund of Overpayment
12021008	Repayment of Furniture Loans
12021009	Repayment of Loan and Advances to Parastatals
12021010	Repayment of Motorcycle Loan
12021011	Repayment of Housing Loan
12021012	Repayment of Car Loan Political Office Holder
<b>120211</b>	<b>INVESTMENT INCOME</b>
12021101	Dividends Receivable
12021103	OTHER INVESTMENT INCOME
<b>120212</b>	<b>INTEREST EARNED</b>
12021201	Interest on Car Loan/Motor Vehicle Advances
12021202	Interest on Motorcycle & Bicycles Advance /Receivables
12021203	Interest on Loans to other Local Governments (Receivable)
12021204	Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Receivable)
12021205	Interest on Staff Housing & other Loans (Receivable)
12021206	Interest on Farmers Loan (Receivable)
12021207	Interest on Bank Deposits (As applicable)
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>
12021303	Special Allocation / Reimbursement (non-FAAC)
12021304	LG Share of State IGR
12021305	Re-Imbursement in Respect of Pension
<b>13</b>	<b>AID AND GRANTS</b>
<b>1301</b>	<b>AID</b>
<b>130101</b>	<b>DOMESTIC AIDS</b>
13010101	CURRENT DOMESTIC AIDS
13010102	CAPITAL DOMESTIC AIDS
<b>130102</b>	<b>FOREIGN AIDS</b>
13010201	CURRENT FOREIGN AIDS
13010202	CAPITAL FOREIGN AIDS
<b>1302</b>	<b>GRANTS</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>
13020101	CURRENT GRANTS FROM FGN
13020102	CAPITAL GRANTS FROM FGN
13020103	CURRENT GRANTS FROM STATE
13020104	CAPITAL GRANTS FROM STATE
13020105	CURRENT GRANTS FROM OTHER SOURCES
13020106	CAPITAL GRANTS FROM OTHER SOURCES

<b>130202</b>	<b>FOREIGN GRANTS</b>
13020201	CURRENT FOREIGN GRANTS
13020202	CAPITAL FOREIGN GRANTS
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>
<b>1401</b>	<b>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</b>
<b>140101</b>	<b>TRANSFER FROM CRF TO CDF GENERAL</b>
14010101	TRANSFER FROM CRF TO CDF
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>
14020101	OTHER CAPITAL RECEIPTS TO CDF
14020102	SALE OF FIXED ASSETS
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
<b>1404</b>	<b>DEBT FORGIVENESS</b>
<b>140401</b>	<b>FOREIGN DEBT FORGIVENESS</b>
14040101	FOREIGN DEBT FORGIVENESS
<b>140402</b>	<b>DOMESTIC DEBT FORGIVENESS</b>
14040201	DOMESTIC DEBT FORGIVENESS
<b>1405</b>	<b>GAIN ON DISPOSAL OF ASSET</b>
<b>140501</b>	<b>GAIN ON DISPOSAL OF ASSET - PPE</b>
14050101	GAIN ON DISPOSAL OF ASSET - PPE
<b>140502</b>	<b>GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY</b>
14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
<b>140503</b>	<b>GAIN ON DISPOSAL OF ASSET - INTANGIBLE</b>
14050301	GAIN ON DISPOSAL OF ASSET -INTANGIBLE
<b>1406</b>	<b>MINORITY INTEREST SHARE OF SURPLUS</b>
<b>140601</b>	<b>MINORITY INTEREST SHARE OF SURPLUS</b>
14060101	MINORITY INTEREST SHARE OF SURPLUS
<b>1407</b>	<b>EXTRAORDINARY ITEMS</b>
<b>140701</b>	<b>EXTRAORDINARY ITEMS</b>
14070101	EXTRAORDINARY ITEMS
14070102	UNSPECIFIED CAPTIAL REVENUE
<b>1408</b>	<b>GAIN ON SWAPPED ASSETS</b>
<b>140801</b>	<b>GAIN ON SWAPPED ASSETS - PPE</b>
14080101	GAIN ON SWAPPED ASSETS - PPE
<b>140802</b>	<b>GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY</b>
14080201	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY
<b>140803</b>	<b>GAIN ON SWAPPED ASSETS - INTANGIBLE</b>
14080301	GAIN ON SWAPPED ASSETS - INTANGIBLE
<b>140804</b>	<b>GAIN ON SWAPPED ASSETS - INVENTORY</b>
14080401	GAIN ON SWAPPED ASSETS - INVENTORY
<b>1409</b>	<b>GAIN ON SWAPPED SERVICES</b>
<b>140901</b>	<b>GAIN ON SWAPPED SERVICES</b>
14090101	GAIN ON SWAPPED SERVICES RENDERED
<b>1410</b>	<b>GAIN ON FOREIGN EXCHANGE</b>
<b>141001</b>	<b>GAIN ON FOREIGN EXCHANGE</b>
14100101	GAIN ON FOREIGN EXCHANGE

## 2.2.2 Expenditure Codes

Code	Description
<b>2</b>	<b>EXPENDITURES</b>
<b>21</b>	<b>PERSONNEL COST</b>
<b>2101</b>	<b>SALARY</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>
21010101	BASIC SALARIES
21010102	OVERTIME PAYMENT
21010103	CONSOLIDATED REVENUE FUND CHARGE- STATUTORY OFFICE HOLDERS' SALARIES
21010104	CLEARANCE OF SALARY ARREARS
21010105	PROMOTION ARREARS
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>
<b>210201</b>	<b>ALLOWANCES</b>
21020101	Earned Allowance
21020102	Shift Allowance

21020103	Call Duty Allowance
21020104	Sabbatical Allowance
21020105	Legislative Aids
21020106	Wardrobe Allowances
21020108	Housing/Rent Allowance
21020109	Transport Allowance
21020110	Utility Allowance
21020111	Meal Subsidy Allowance
21020112	Leave Grant/Allowance
21020113	Domestic Staff Allowance
21020118	Personal Assistance Allowance
21020119	Medical Allowance
21020120	Hazard Allowance
21020121	Inducement Allowance
21020122	Non Regular Allowances
21020124	Legislative Council Allowance
21020128	Peculiar Allowance
21020130	Furniture Allowance
21020131	Tea Allowance
21020134	Research Grant Allowance
21020137	Science Teachers Allowance
21020138	Teaching Allowance
21020139	Weighing Allowance
21020140	Part-Time Post Teach
21020141	Teaching Practice Allowance
21020142	TSS Allowance
21020143	N.Y.S.C Allowances
21020144	Security Allowance
21020145	Motor Vehicle Allowance
21020146	Acting Allowance
21020147	Exams Supervision Allowance
21020148	Local Society Allowance
21020149	Student Allowance
21020150	Rural Posting Allowance
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>
21020201	NHIS CONTRIBUTION
21020202	CONTRIBUTORY PENSION (EMPLOYERS)
21020203	GROUP LIFE INSURANCE
21020204	EMPLOYEES COMPENSATION FUND
21020205	HOUSING FUND CONTRIBUTION
21020206	PERSONNEL INSURANCE PROVISION
<b>2103</b>	<b>SOCIAL BENEFITS</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>
21030101	GRATUITY
21030102	PENSION
21030103	DEATH BENEFITS
21030104	CLEARANCE OF GRATUITY ARREARS
21030105	SEVERANCE BENEFITS/PAYMENT FOR POLITICAL OFFICE HOLDERS
21030106	CLEARANCE OF PENSION ARREARS
<b>22</b>	<b>OTHER RECURRENT COSTS</b>
<b>2202</b>	<b>OVERHEAD COST</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS
22020103	INT'L TRAVEL & TRANSPORT - TRAINING
22020104	INT'L TRAVEL & TRANSPORT - OTHERS
<b>220202</b>	<b>UTILITIES - GENERAL</b>
22020201	ELECTRICITY CHARGES
22020202	TELEPHONE CHARGES
22020203	INTERNET ACCESS CHARGES
22020204	SATELLITE BROADCAST CHARGES
22020205	WATER RATE
22020206	SEWERAGE CHARGES
22020207	LEASED COMMUNICATION LINES(S)
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES
22020302	BOOKS
22020303	NEWSPAPERS
22020304	MAGAZINES AND PERIODICALS
22020305	PRINTING OF NON-SECURITY DOCUMENTS
22020306	PRINTING OF SECURITY DOCUMENTS
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES
22020308	FIELD AND CAMPING MATERIAL SUPPLIES
22020309	UNIFORM AND OTHER CLOTHING
22020310	TEACHING AIDS / INSTRUCTION MATERIALS

22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES
22020312	CHEMICALS FOR WATER TREATMENT
22020313	PRODUCTION OF REPORTS
22020315	CHEMICALS/ANALYTICAL REAGENTS
22020316	START-UP PACKS & SKILL DEVELOPMENT CERTIFICATE
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT
22020402	MAINTENANCE OF OFFICE FURNITURE
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT
22020405	MAINTENANCE OF PLANTS / GENERATORS
22020406	OTHER MAINTENANCE SERVICES
22020407	MAINTENANCE OF AIRCRAFTS
22020408	MAINTENANCE OF SEA BOATS
22020409	MAINTENANCE OF RAILWAY EQUIPMENT
22020410	MAINTENANCE OF STREET LIGHTING
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES
22020413	MINOR ROAD MAINTAINANCE
22020414	MAINTENANCE OF LIBRARY
22020415	MAINTENANCE OF BOREHOLES/OPEN DUG WELLS
<b>220205</b>	<b>TRAINING - GENERAL</b>
22020501	LOCAL TRAINING
22020502	INTERNATIONAL TRAINING
22020503	WORKSHOP/SEMINAR/CONFERENCES
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>
22020601	SECURITY SERVICES
22020602	OFFICE RENT
22020603	RESIDENTIAL RENT
22020604	SECURITY VOTE (INCLUDING OPERATIONS)
22020605	CLEANING AND FUMIGATION SERVICES
22020606	AUDIT EXPENSES
22020607	RESCUE SERVICES
22020609	MONITORING/INSPECTION/SUPERVISION
22020610	NUTRITION ACTIVITIES/INTERVENTION
22020611	HOSTING/MOBILIZATION OF POLITICAL ASSOCIATIONS AND INTEREST GROUPS
22020612	BURIAL EXPENSES
22020613	SOFTWARE RENEWALS
22020614	OTHER SERVICES
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>
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	RESEARCH SERVICES
22020710	OTHER CONSULTANCY SERVICES
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>
22020801	MOTOR VEHICLE FUEL COST
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST
22020803	PLANT / GENERATOR FUEL COST
22020805	SEA BOAT FUEL COST
22020806	COOKING GAS/FUEL COST
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)
22020902	INSURANCE PREMIUN
22020904	OTHER CRF BANK CHARGES
22020905	BOND ISSUANCE EXPENSES
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>
22021001	ENTERTAINMENT & HOSPITALITY
22021002	HONORARIUM AND SITTING ALLOWANCE
22021003	PUBLICITY AND ADVERTISEMENT
22021004	MEDICAL EXPENSES: LOCAL & INTERNATIONAL
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENTS
22021006	POSTAGES AND COURIER SERVICES
22021007	WELFARE PACKAGES
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES
22021009	SPORTING ACTIVITIES
22021010	DIRECT TEACHING & LABORATORY COST
22021011	RECRUITMENT AND APPOINTMENTS
22021014	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES
22021016	PROJECT MONITORING & EVALUATION EXPENSES
22021021	SPECIAL DAYS/CELEBRATIONS

22021022	SCHOOL EXPENSES
22021023	DEVELOPMENT PLANNING COSTS
22021024	COMMITTEE & COMMISSION EXPENSES
22021025	SPECIAL ADVOCACY, SENSITIZATION AND CAMPAIGN
22021026	EXCO & TENDER EXPENSES
22021027	MICRO FINANCE BANKS OPERATIONS
22021028	TRADE FAIR EXPENSES
22021029	FESTIVAL AND CULTURAL ACTIVITIES EXPENSES
22021030	ACCREDITATION EXPENSES
22021031	COMMUNITY ACTION FOR RESILIENCE AND ECONOMIC STIMULUS (CARES) Operations Cost
22021032	ANNUAL BUDGET PREPARATION BONUS
<b>2203</b>	<b><i>LOANS AND ADVANCES</i></b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>
22030101	MOTOR CYCLE ADVANCES
22030102	BICYCLE ADVANCES
22030103	REFURBISHING ADVANCES
22030104	CORRESPONDENCE ADVANCES
22030105	SPECTACLE ADVANCES
22030106	MOTOR VEHICLE ADVANCE
22030107	FURNISHING ADVANCES
22030108	HOUSING LOANS
<b>2204</b>	<b><i>GRANTS AND CONTRIBUTIONS GENERAL</i></b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>
22040101	GRANTS TO STATE GOVERNMENT - RECURRENT
22040102	GRANTS TO STATE GOVERNMENT - CAPITAL
22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT
22040104	GRANTS TO LOCAL GOVERNMENTS - CAPITAL
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT
22040106	GRANT TO GOVERNMENT AGENCIES - CAPITAL
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL
22040109	GRANTS TO COMMUNITIES/NGOS
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>
22040201	Foreign Grants
22040202	Grant to other Organisations
22040203	Grant to Foreign Government
22040204	Grant to Foreign International Organisation
<b>2205</b>	<b><i>SUBSIDIES GENERAL</i></b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS
22050103	SUBVENTION
22050104	PETROLEUM/ ENERGY SUBSIDY
22050105	EDUCATIONAL SUBSIDY
22050106	HEALTH SUBSIDY
22050107	RELIGIOUS PILGRIMAGE SUBSIDY
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>
22050201	SUBSIDY TO PRIVATE COMPANIES
<b>2206</b>	<b><i>PUBLIC DEBT CHARGES</i></b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS
<b>2207</b>	<b><i>TRANSFERS-PAYMENT</i></b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>
22070103	TRANSFER OF 25% OF FAAC FOR STATE/LG JOINT PROJECTS
22070105	PAYMENT OF COST OF IGR COLLECTION
22070106	RETAINED REVENUE BY DEPT/AGENCY
<b>2208</b>	<b><i>TRANSFERS-PAYMENT TO INDIVIDUALS</i></b>
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP
<b>2209</b>	<b><i>LOSS ON FOREIGN EXCHANGE</i></b>
<b>220901</b>	<b>LOSS ON FOREIGN EXCHANGE</b>
22090101	LOSS ON FOREIGN EXCHANGE
<b>23</b>	<b><i>CAPITAL EXPENDITURE</i></b>
<b>2301</b>	<b><i>FIXED ASSETS PURCHASED</i></b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>



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
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS
23010113	PURCHASE OF COMPUTERS
23010114	PURCHASE OF COMPUTER PRINTERS
23010115	PURCHASE OF PHOTOCOPYING MACHINES
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
23010133	PURCHASES OF SURVEYING EQUIPMENT
23010134	PURCHASE OF DIVING EQUIPMENT
23010140	PURCHASE OF ICT FACILITY
23010141	PURCHASE OF WATER SUPPLY EQUIPMENT/FACILITY
23010143	PURCHASE OF TRANSFORMERS AND SPARE PARTS
23010144	PURCHASE OF CRANES VEHICLE
23010145	PURCHASE OF INFORMATION EQUIPMENTS
23010146	PURCHASE OF REFUSE COLLECTION EQUIPMENT
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY
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
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ 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
23020128	CONSTRUCTION OF ICT INFRASTRUCTURES
23020129	CONSTRUCTION OF PILGRIMS CAMP
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>
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
23030115	REHABILITATION / REPAIRS - WATER-WAY
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES
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
23030128	REHABILITATION/REPAIRS- OFFICE EQUIPMENT
23030129	REHABILITATION/REPAIRS- MOSQUES/CHURCHES
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>
23040101	TREE PLANTING
23040102	EROSION & FLOOD CONTROL
23040103	WILDLIFE CONSERVATION
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL
23040105	WATER POLLUTION PREVENTION & CONTROL
23040106	ENVIRONMENTAL SANITATION
23040107	CLIMATE CHANGE ADAPTATION
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>
23050101	RESEARCH AND DEVELOPMENT
23050102	COMPUTER SOFTWARE ACQUISITION
23050103	MONITORING AND EVALUATION
23050104	ANNIVERSARIES/CELEBRATIONS
23050107	MARGIN FOR INCREASES IN COSTS
23050108	OTHER NON-TANGIBLE ASSETS
23050110	LIVESTOCK DEVELOPMENT
23050111	PROVISION OF AGRICULTURAL INPUTS
23050112	SPECIAL GRANTS AND INTERVENTION
23050199	CONTINGENCY FUND
<b>2306</b>	<b>DEPRECIATION CHARGE FOR THE YEAR</b>
<b>230601</b>	<b>DEPRECIATION CHARGE FOR THE YEAR - GENERAL</b>
23060101	DEPRECIATION CHARGE - BUILDINGS
23060102	DEPRECIATION CHARGE- PLANT & MACHINERIES
23060103	DEPRECIATION CHARGE - MOTOR VEHICLE
23060104	DEPRECIATION CHARGE - OFFICE EQUIPMENT, FURNITURES & FITTINGS
23060105	DEPRECIATION CHARGE - OTHERS

## 2.3 FUNCTIONAL SEGMENT

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

70361	PUBLIC ORDER AND SAFETY N.E.C.
<b>704</b>	<b><i>ECONOMIC AFFAIRS</i></b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS
70412	GENERAL LABOUR AFFAIRS
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>
70421	AGRICULTURE
70422	FORESTRY
70423	FISHING AND HUNTING
<b>7043</b>	<b>FUEL AND ENERGY</b>
70431	COAL AND OTHER SOLID MINERAL FUEL
70432	PETROLUEM AND NATURAL GAS
70433	NUCLEAR FUEL
70434	OTHER FUELS
70435	ELECTRICITY
70436	NON ELECTRIC ENERGY
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS
70442	MANUFACTURING
70443	CONSTRUCTION
<b>7045</b>	<b>TRANSPORT</b>
70451	ROAD TRANSPORT
70452	WATER TRANSPORT
70453	RAILWAY TRANSPORT
70454	AIR TRANSPORT
70455	PIPELINE AND OTHER TRANSPORT
<b>7046</b>	<b>COMMUNICATION</b>
70461	COMMUNICATION
<b>7047</b>	<b>OTHER INDUSTRIES</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING
70472	HOTELS AND RESTUARANTS
70473	TOURISM
70474	MULTIPURPOSE DEVELOPMENT PROJECTS
<b>7048</b>	<b>R &amp; D ECONOMIC AFFAIRS</b>
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
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C</b>
70491	ECONOMIC AFFAIRS N.E.C.
<b>705</b>	<b><i>ENVIRONMENTAL PROTECTION</i></b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>
70511	WASTE MANAGEMENT
<b>7052</b>	<b>WASTE WATER MANAGEMENT</b>
70521	WASTE WATER MANAGEMENT
<b>7053</b>	<b>POLLUTION ABATEMENT</b>
70531	POLLUTION ABATEMENT
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE
<b>7055</b>	<b>R&amp;D ENVIRONMENTAL PROTECTION</b>
70551	R & D ENVIRONMENTAL PROTECTION
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.
<b>706</b>	<b><i>HOUSING AND COMMUNITY AMMENITIES</i></b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>
70611	HOUSING DEVELOPMENT
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>
70621	COMMUNITY DEVELOPMENT
<b>7063</b>	<b>WATER SUPPLY</b>
70631	WATER SUPPLY
<b>7064</b>	<b>STREET LIGHTING</b>
70641	STREET LIGHTING
<b>7065</b>	<b>R &amp; D HOUSING AND COMMUNITY AMMENITIES</b>
70651	R & D HOUSING AND COMMUNITY AMENITIES
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.
<b>707</b>	<b><i>HEALTH</i></b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>
70711	PHARMACEUTICAL PRODUCTS
70712	OTHER MEDICAL PRODUCTS
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT
<b>7072</b>	<b>OUTPATIENT SERVICES</b>
70721	GENERAL MEDICAL SERVICES

70722	SPECIALIZED MEDICAL SERVICES
70723	DENTAL SERVICES
70724	PARAMEDICAL SERVICES
<b>7073</b>	<b>HOSPITAL SERVICES</b>
70731	GENERAL HOSPITAL SERVICES
70732	SPECIALIZED HOSPITAL SERVICES
70733	MEDICAL AND MATERNITY CENTRE SERVICES
70734	NURSING AND CONVALESCENT HOME SERVICES
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>
70741	PUBLIC HEALTH SERVICES
<b>7075</b>	<b>R &amp; D HEALTH</b>
70751	R & D HEALTH
<b>7076</b>	<b>HEALTH N.E.C.</b>
70761	HEALTH N.E.C.
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>
70811	RECREATIONAL AND SPORTING SERVICES
<b>7082</b>	<b>CULTURAL SERVICES</b>
70821	CULTURAL SERVICES
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>
70831	BROADCASTING AND PUBLISHING SERVICES
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES
<b>7085</b>	<b>R &amp; D RECREATION, CULTURE AND RELIGION</b>
70851	R & D RECREATION, CULTURE AND RELIGION
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>
70861	RECREATION, CULTURE AND RELIGION N.E.C.
<b>709</b>	<b>EDUCATION</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>
70911	PRE-PRIMARY EDUCATION
70912	PRIMARY EDUCATION
<b>7092</b>	<b>SECONDARY EDUCATION</b>
70921	LOWER SECONDARY EDUCATION
70922	UPPER-SECONDARY EDUCATION
<b>7093</b>	<b>POSTSECONDARY NONTERTIARY EDUCATION</b>
70931	POST-SECONDARY NON-TERTIARY EDUCATION
<b>7094</b>	<b>TERTIARY EDUCATION</b>
70941	FIRST STAGE OF TERTIARY EDUCATION
70942	SECOND STAGE OF TERTIARY EDUCATION
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>
70961	SUBSIDIARY SERVICES TO EDUCATION
<b>7097</b>	<b>R &amp; D EDUCATION</b>
70971	R & D EDUCATION
<b>7098</b>	<b>EDUCATION N.E.C.</b>
70981	EDUCATION N.E.C.
<b>710</b>	<b>SOCIAL PROTECTION</b>
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>
71011	SICKNESS
71012	DISABILITY
<b>7102</b>	<b>OLD AGE</b>
71021	OLD AGE
<b>7103</b>	<b>SURVIVORS</b>
71031	SURVIVORS
<b>7104</b>	<b>FAMILY AND CHILDREN</b>
71041	FAMILY AND CHILDREN
<b>7105</b>	<b>UNEMPLOYMENT</b>
71051	UNEMPLOYMENT
<b>7106</b>	<b>HOUSING</b>
71061	HOUSING
<b>7107</b>	<b>SOCIAL EXCLUSION N.E.C</b>
71071	SOCIAL EXCLUSION N.E.C.
<b>7108</b>	<b>R &amp; D SOCIAL PROTECTION</b>
71081	R & D SOCIAL PROTECTION
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>
71091	SOCIAL PROTECTION N.E.C.

## 2.4 FUND SEGMENT

<b>Code</b>	<b>Description</b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>
01101	FAAC DIRECT ALLOCATION
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>
<b>021</b>	<b>MAIN ENVELOP</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION
<b>022</b>	<b>CRF CHARGES</b>
02201	PENSION AND GRATUITIES
02202	SERVICE WIDE VOTE
02203	CAPITAL SUPPLEMENTATION
02204	OTHER CRF CHARGES
<b>03</b>	<b>CAPITAL DEVELOPMENT FUND</b>
<b>031</b>	<b>CDF MAIN</b>
03101	CAPITAL DEVELOPMENT FUND
<b>04</b>	<b>CONTINGENCY FUND</b>
<b>041</b>	<b>CONTINGENCY FUND MAIN</b>
04101	CONTINGENCY FUND
<b>05</b>	<b>DEBT RELIEF GAINS</b>
<b>051</b>	<b>DEBT RELIEF FUND MAIN</b>
05101	DEBT RELIEF GAINS
<b>06</b>	<b>SPECIAL AND TRUST FUNDS</b>
<b>061</b>	<b>SPECIAL AND TRUST FUNDS</b>
06103	PETROLEUM EQUALISATION FUND
<b>07</b>	<b>OTHER PUBIC FUNDS</b>
<b>071</b>	<b>OTHER PUBLIC FUNDS</b>
07102	FERTILIZER REVOLVING FUND
07106	NIGERIAN EX-SERVICEMEN REWARD FUND
07107	COCOA RESEARCH INSTITUTE OF NIGERIA FUND
07108	FERTILIZER REVOLVING FUND
07109	SINKING FUND FOR JUDGEMENT DEBT FUND
<b>08</b>	<b>AIDS AND GRANTS</b>
<b>081</b>	<b>MULTILATERAL AIDS AND GRANTS</b>
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 POPUPLATION 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
<b>082</b>	<b>BILATERAL AIDS AND GRANTS</b>
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID)
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)
08205	SAUDI FUND FOR DEVELOPMENT
<b>083</b>	<b>LOCAL AIDS AND GRANTS</b>
08301	DONATION BY LOCAL NGOs
08302	DONATION BY STATE GOVERNMENTS
08303	DONATION BY LOCAL GOVERNMENTS
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES
08305	DONATIONS BY PRIVATE SECTOR COMPANIES
08306	DONATIONS BY INDIVIDUALS
<b>09</b>	<b>LOANS/DEBTS</b>

<b>091</b>	<b>MULTILATERAL LOANS/DEBTS</b>
09101	AFRICAN DEVELOPMENT BANK
09102	AFRICAN DEVELOPMENT FUND
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)
09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE
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
<b>092</b>	<b>BILATERAL LOANS/DEBTS</b>
09201	BI-LATERAL LOANS
<b>093</b>	<b>LOCAL LOANS/DEBTS</b>
09301	FEDERAL GOVERNMENT
09302	CENTRAL BANK OF NIGERIA (CBN)
09303	BOND
09304	COMMERCIAL BANK
09305	OTHER BANKS
<b>10</b>	<b>RETAINED INDEPENDENT REVENUE</b>
<b>101</b>	<b>RETAINED INDEPENDENT REVENUE</b>
10101	RETAINED INTERNALLY GENERATED REVENUE
10102	PTA CONTRIBUTIONS
10103	SCHOOL LEVIES

## 2.5 PROGRAMME SEGMENT

Code	Description
<b>01</b>	<b>Agriculture</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
010102	Agriculture sector coordination mechanisms
<b>0102</b>	<b>Development of the livestock value chain</b>
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 diseases management
010206	Livestock feeds development
<b>0103</b>	<b>Enhancement of food production and productivity</b>
010301	Crop value chains and food systems promotion (food and cash crops of 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.)
<b>0104</b>	<b>Reduction of post-harvest losses</b>
010401	Modern technology for post-harvest storage and value addition
010402	Buffer stocking and commodity warehousing
010403	Market linkage
010404	Agricultural produce and quality control
<b>0105</b>	<b>Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)</b>
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
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>
010601	Forest regeneration and conservation
010602	Eco-tourism development
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme

<b>0107</b>	<b><i>Promotion of enabling environment for increased agricultural development</i></b>
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 statistic 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
<b>0110</b>	<b><i>Agriculture Sector Expenditures Not Elsewhere Classified</i></b>
011001	Agriculture Programme Not Elsewhere Classified
<b>02</b>	<b><i>Societal Re-orientation</i></b>
<b>0210</b>	<b><i>Societal Re-orientation - General</i></b>
021001	Societal Re-orientation - General
<b>03</b>	<b><i>Poverty Alleviation</i></b>
<b>0310</b>	<b><i>Poverty Alleviation - General</i></b>
031001	Poverty Alleviation - General
<b>04</b>	<b><i>Health</i></b>
<b>0401</b>	<b><i>Effective governance of the health system</i></b>
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
<b>0402</b>	<b><i>Community engagement and participation in health</i></b>
040201	Community interventions
040202	Community structures
<b>0403</b>	<b><i>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</i></b>
040301	Reproductive, maternal and neonatal health
040302	Child health
040303	Adolescent health
040304	Communicable diseases
040305	Non-communicable diseases
040306	Nutrition
040307	Emergency services
<b>0404</b>	<b><i>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)</i></b>
040401	Pre-service training
040402	HRH Performance management
040403	In service training (continuing education)
<b>0405</b>	<b><i>Provision of adequate and modern health infrastructure for health services delivery</i></b>
040501	Functional health facilities
040502	Planned Preventive Maintenance (PPM)
040503	Facility electrification, water and sanitation
<b>0406</b>	<b><i>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</i></b>
040601	Sustainable drug supply
040602	Vaccines supply chain
<b>0407</b>	<b><i>Evidence generation and utilisation</i></b>
040701	Routine information system
040702	Surveys and facility assessments
040703	Research and development (Institutional Review Board, Clinical Trials)
040704	Monitoring and Evaluation (M&E)
<b>0408</b>	<b><i>Institution and maintenance of a responsive public health emergency preparedness system</i></b>
040801	Integrated national disease surveillance
040802	Public health laboratories
040803	Emergency Operation Centres (EOC)
<b>0409</b>	<b><i>Provision of universal health coverage and financial risk protection for citizens</i></b>
040901	Mobilising equity contributions and vulnerable group funds
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme
<b>0410</b>	<b><i>Health Sector Expenditures Not Elsewhere Classified</i></b>
041001	Health Not Elsewhere Classified
<b>05</b>	<b><i>Education</i></b>
<b>0501</b>	<b><i>Effective governance of the education system</i></b>
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
<b>0502</b>	<b><i>Increase in access, retention, and completion rate at all levels</i></b>
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
<b>0503</b>	<b><i>Equity and inclusiveness in the provision of educational services</i></b>
050301	Inclusive Education

050302	Special education
050303	Nomadic and migrants' education
050304	Second chance education
050305	Girls/Boys child education
050306	Emergency Response
<b>0504</b>	<b><i>Improved quality of teaching and learning outcomes</i></b>
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
<b>0505</b>	<b><i>Adequate infrastructure at all levels</i></b>
050501	Schools' infrastructure construction and rehabilitation
050502	Furnishing
050503	Libraries and laboratories
050504	Water, sanitation and hygiene
050505	School safety
<b>0506</b>	<b><i>Improved education information management system (EIMS)</i></b>
050601	ICT equipment, software and expertise
050602	Research and development
050603	Data and data management
<b>0510</b>	<b><i>Education Sector Expenditures Not Elsewhere Classified</i></b>
051001	Education Not Elsewhere Classified
<b>06</b>	<b><i>Housing and Urban Development</i></b>
<b>0610</b>	<b><i>Housing and Urban Development - General</i></b>
061001	Housing and Urban Development - General
<b>07</b>	<b><i>Gender</i></b>
<b>0710</b>	<b><i>Gender - General</i></b>
071001	Gender - General
<b>08</b>	<b><i>Youth</i></b>
<b>0810</b>	<b><i>Youth - General</i></b>
081001	Youth - General
<b>09</b>	<b><i>Environmental Improvement</i></b>
<b>0910</b>	<b><i>Environmental Improvement - General</i></b>
091001	Environmental Improvement - General
<b>10</b>	<b><i>Water Resources and Rural Development</i></b>
<b>1010</b>	<b><i>Water Resources and Rural Deve - General</i></b>
101001	Water Resources and Rural Deve - General
<b>11</b>	<b><i>Information Communication and Technology</i></b>
<b>1110</b>	<b><i>Information Communication and Technology - General</i></b>
111001	Information Communication and Technology - General
<b>12</b>	<b><i>Growing the Private Sector</i></b>
<b>1210</b>	<b><i>Growing the Private Sector - General</i></b>
121001	Growing the Private Sector - General
<b>13</b>	<b><i>Reform of Government and Governance</i></b>
<b>1310</b>	<b><i>Reform of Government and Governance - General</i></b>
131001	Reform of Government and Governance - General
<b>14</b>	<b><i>Power</i></b>
<b>1410</b>	<b><i>Power - General</i></b>
141001	Power - General
<b>15</b>	<b><i>Rail</i></b>
<b>1510</b>	<b><i>Rail - General</i></b>
151001	Rail - General
<b>16</b>	<b><i>Water Ways</i></b>
<b>1610</b>	<b><i>Water Ways - General</i></b>
161001	Water Ways - General
<b>17</b>	<b><i>Road</i></b>
<b>1710</b>	<b><i>Road - General</i></b>
171001	Road - General
<b>18</b>	<b><i>Airways</i></b>
<b>1810</b>	<b><i>Airways - General</i></b>
181001	Airways - General
<b>19</b>	<b><i>COVID-19</i></b>
<b>1910</b>	<b><i>COVID-19 - General</i></b>
191001	COVID-19 - General
<b>20</b>	<b><i>CLIMATE CHANGE</i></b>
<b>2010</b>	<b><i>CLIMATE CHANGE - General</i></b>
201001	CLIMATE CHANGE - General
<b>21</b>	<b><i>Oil and Gas Infrastructure</i></b>
<b>2110</b>	<b><i>Oil and Gas Infrastructure - General</i></b>
211001	Oil and Gas Infrastructure - General



## 2.6 LOCATION SEGMENT

Code	Description
<b>2</b>	<b>North East</b>
<b>215</b>	<b>Gombe State</b>
<b>2151</b>	<b>Gombe Central</b>
<b>215101</b>	<b>AKKO</b>
21510101	Akko
21510102	Garko
21510103	Kalshingi
21510104	Kashere
21510105	Kumo Cetral
21510106	Kumo East
21510107	Kumo North
21510108	Kumo West
21510109	Pindigan
21510110	Tukulma
21510111	Tumu
21510112	LG Wide (Akko LG)
21510113	Outside Akko LG
21510114	Outside State (Akko LG)
<b>215111</b>	<b>YAMALTU/DEBA</b>
21511101	Deba
21511102	Difa/Lubo/Kinafa
21511103	Gwani/Shinga/Waje
21511104	Hinna
21511105	Jagali North
21511106	Jagali South
21511107	Kanawa/Wajari
21511108	Kuri/Lano/Lambam
21511109	Kwadon/Liji/Kurba
21511110	Nono/Kunwal/Wibirdeka
21511111	Zambuk/Kwali
21511112	LG Wide (Yamaltu/Deba LG)
21511113	Outside Yamaltu/Deba LG
21511114	Outside State (Yamaltu/Deba LG)
<b>2152</b>	<b>Gombe North</b>
<b>215204</b>	<b>DUKKU</b>
21520401	Gombe Abba
21520402	Hashidu
21520403	Jamari
21520404	Kunde
21520405	Lafiya
21520406	Malala
21520407	Waziri North
21520408	Waziri South / Central
21520409	Wuro Tale
21520410	Zange
21520411	Zaune
21520412	LG Wide (Dukku LG)
21520413	Outside Dukku LG
21520414	Outside State (Dukku LG)
<b>215205</b>	<b>FUNAKAYE</b>
21520501	Ashaka/Magaba
21520502	Bage
21520503	Bajoga West
21520504	Bajoga East
21520505	Bodor / Tilde
21520506	Jillahi
21520507	Kupto
21520508	Ribadu
21520509	Tongo
21520510	Wawa / Wakkulutu
21520511	LG Wide (Funakaye LG)
21520512	Outside Funakaye LG
21520513	Outside State (Funakaye LG)
<b>215206</b>	<b>GOMBE</b>
21520601	Ajiya
21520602	Bajoga
21520603	Bolari West
21520604	Bolari East
21520605	Jekada Fari
21520606	Dawaki
21520607	Pantami
21520608	Herwa Gana
21520609	Shamaki
21520610	Kumbiya- Kumbiya

21520611	Nasarawa
21520612	LG Wide (Gombe LG)
21520613	Outside Gombe LG
21520614	Outside State (Gombe LG)
<b>215208</b>	<b>KWAMI</b>
21520801	Bojude
21520802	Daban Fulani
21520803	Doho
21520804	Dukul
21520805	Gadam
21520806	Jurara
21520807	Komfulata
21520808	Kwami
21520809	Malam Sidi
21520810	Malleri
21520811	LG Wide (Kwami LG)
21520812	Outside Kwami LG
21520813	Outside State (Kwami LG)
<b>215209</b>	<b>NAFADA</b>
21520901	Barwo / Nasarawo
21520902	Barwo Winde
21520903	Birin Bolewa
21520904	Birin Fulani East
21520905	Birin Fulani West
21520906	Gudukku
21520907	Jigawa
21520908	Nafada Central
21520909	Nafada East
21520910	Nafada West
21520911	LG Wide (Nafada LG)
21520912	Outside Nafada LG
21520913	Outside State (Nafada LG)
<b>2153</b>	<b>Gombe South</b>
<b>215302</b>	<b>BALANGA</b>
21530201	Bambam
21530202	Bangu
21530203	Dadiya
21530204	Gelengu/Balanga
21530205	Mwona
21530206	Nyuwar/Jesu
21530207	Swa/Ref/W. Waga
21530208	Tallase/Dong/Reme
21530209	Kindiyo
21530210	Kulani/Degre/Sikkam
21530211	LG Wide (Balanga LG)
21530212	Outside Balanga LG
21530213	Outside State (Balanga LG)
<b>215303</b>	<b>BILLIRI</b>
21530301	Baganje North
21530302	Baganje South
21530303	Billiri North
21530304	Billiri South
21530305	Kalimai
21530306	Tal
21530307	Tanglang
21530308	Todi
21530309	Tudu Kwaya
21530310	Bore
21530311	LG Wide (Billiri LG)
21530312	Outside Billiri LG
21530313	Outside State (Billiri LG)
<b>215307</b>	<b>KALTUNGO</b>
21530701	Awak
21530702	Bule / Kaltin
21530703	Kaltungo East
21530704	Kaltungo West
21530705	Kamo
21530706	Tula – Yiri
21530707	Tula Baule
21530708	Tula Wange
21530709	Tungo
21530710	Ture
21530711	LG Wide (Kaltungo LG)
21530712	Outside Kaltungo LG
21530713	Outside State (Kaltungo LG)
<b>215310</b>	<b>SHONGOM</b>

21531001	Bangunji
21531002	Boh
21531003	Burak
21531004	Filiya
21531005	Gundale
21531006	Gwandum
21531007	Kulishin
21531008	Kushi
21531009	Lalaipido
21531010	Lapan
21531011	LG Wide (Shongom LG)
21531012	Outside Shongom LG
21531013	Outside State (Shongom LG)

### 3.0 CONCLUSION

The Harmonized Chart of Accounts (COA) for Local Government Areas in Gombe State establishes a robust and standardized framework for organizing, classifying, and reporting financial transactions. By integrating the six segments of NCOA, this COA ensures that every financial activity is meticulously categorized, tracked, and analyzed. This harmonization not only aligns with global best practices, such as IPSAS, but also addresses local governance needs by enabling precise expenditure tracking, revenue management, and performance evaluation. It empowers LGAs to align their financial operations with strategic objectives, ensuring that resources are allocated efficiently to critical sectors like education, healthcare, infrastructure, and social services.

The successful implementation of this COA will enhance fiscal discipline, reduce ambiguities in financial reporting, and strengthen public trust in governance. As Gombe State continues to prioritize transparency and accountability, adherence to this framework will be instrumental in achieving sustainable development goals and improving the quality of life for all citizens at the grassroots level.

We urge all local government authorities, financial officers, and stakeholders to fully embrace this harmonized system, leveraging its structure to drive innovation, equity, and prosperity across Gombe State. Together, we can build a future where public funds are managed with integrity and directed toward impactful outcomes.