



# **YOBE STATE GOVERNMENT**

## **LOCAL GOVERNMENT BUDGET CLASSIFICATION AND CHART OF ACCOUNTS**

# **HANDBOOK**

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**MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTEINCY AFFAIRS, DAMATURU**

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## 1. STRUCTURE OF THE CHART OF ACCOUNT

S/No	Segment	Digits	Remarks
<b>1</b>	<b>Administrative Segment:</b>	<b>12</b>	<b>Responsibility Code (Cost/Revenue Centre) e.g Min of Health</b>
1.1	Sector	2	
1.2	Organization	2	
1.3	Sub- Organization	3	
1.4	Sub-Sub- Organization	3	
1.5	Sub-Sub-Sub- Organization	2	
<b>2</b>	<b>Economic Segment</b>	<b>8</b>	<b>What? e.g. Expenditures on Local Travel &amp; Travel</b>
2.1	Account Type	1	
2.2	Sub- Account Type	1	
2.3	Account Class	2	
2.4	Sub-Class	2	
2.5	Economic Code (line Item)	2	
<b>3</b>	<b>Functional Segment</b>	<b>5</b>	<b>Purpose? e.g General Medical Service</b>
3.1	Main Function or Divisions	3	
3.2	Function or Groups	1	
3.3	Secondary Function or Classes	1	
<b>4</b>	<b>Programme Segment</b>	<b>14</b>	<b>Why? e.g Primary Health Care</b>
4.1	Policy	2	
4.2	Programme	2	
4.3	Project	6	
4.4	Objective	2	
4.5	Activity	2	
<b>5</b>	<b>Fund Segment</b>	<b>5</b>	<b>Financed by e.g Finances from CRF or Aids &amp; Grants</b>
5.1	Main Funds	2	
5.2	Sub –Funds	1	
5.3	Fund Sources	2	

<b>6</b>	<b>Geo Code Segment</b>	<b>8</b>	<b>Where? (location of Transactions) e.g Yobe State</b>
6.1	Zone	1	
6.2	State	2	
6.3	Senatorial	1	
6.4	LGA	2	
6.5	Wards	2	
	<b>Total</b>	<b>52</b>	

## **2. DESCRIPTION OF STRUCTURE OF THE CHART OF ACCOUNT**

### ***2.1 Administrative Segment***

This segment identifies a Departments/Agencies as a cost center/ budgeting entity. Under this segment, the first two (2) digits represent a sector e.g Administration Sector (01); the next two (2) digits represent an organisation e.g. Office of the Local Government Chairman (11); the next three (3) digits represent a Sub-organisation e.g Chairman (001); the next three (3) digits represent sub sub-organisation e.g EXCO Appointees (005); the last two digits (2) represent a sub-sub-sub-organisation e.g. Supervisor Health (01). In compliance to the 12 digits of the Administrative segment, the example as presented will be recorded as 011100100501.

### ***2.2 Economic Segment***

This segment identifies list of economic activities covering the entire fiscal operations of the local government. Under this segment, the first one (1) digit represent an account type e.g. Expenditure (2); the next one (1) digits represent sub-account type e.g. Personnel costs (1); the next two (2) digits represent account class e.g. Salary (01); the next two (2) digits represent sub-account class e.g. Salaries and Wages (01); the last two (2) digits represent object of economic classification e.g Basic Salary (01). In compliance to the 8 digits of the economic segment, the example as presented will be recorded as 21010101.

### ***2.3 Functional Segment***

This segment identifies expenditures that are related to the core Classifications of functions of Government (CoFoG). Under this segment, the first three (3) digits represent main function of

division e.g. General Public Services (701); the next one (1) digit represent function or group e.g. Executive and Legislative Organs (7011); the last one (1) digit represent Secondary function or Classes e.g. Financial and Fiscal Affairs (70112).

#### ***2.4 Programme Segment***

This segment identifies list of expenditure items that are related to each of the policy and programmes of the Local Government. Under this segment, the first two (2) digits represent policy e.g. Economic Development (01); the next two (2) represent programme e.g. Economic Empowerment through Agriculture (01); the next six (6) digits represent project e.g. Development of Farm Settlements (100001); the next two (2) digits represent an objective e.g. Increase in Farm Production (1); the last two (2) digits represent activity e.g. Purchased/Provision of Fertilizer to Farmers (01). In compliance to the 14 digits of the Programme segment, the example as presented will be recorded as 01011000010101.

#### ***2.5 Fund Segment***

This segment identifies list of fund types and sources to finance the fiscal operations of the local government. Under this segment, the first two (2) digits represent main fund e.g. Consolidated Revenue Fund (02); the next one (1) digit represent sub-funds e.g. Main Envelop (1); the last two (2) digits represent fund sources e.g. Main Envelope Budgetary Allocation (01). In compliance to the 5 digits of the fund segment, the example as presented will be recorded as 02101.

#### ***2.6 Geo Code Segment***

This segment identifies list of locations/beneficiaries of the budgeting, revenues and expenditures in items of the overall of the budgeting, revenues and expenditures in items of the overall fiscal operation of the local government. Under this segment, the first one (1) digit represent zone e.g. North-East (2); the next two (2) digits represent states e.g. Yobe State (35); the next one (1) digit represent Senatorial District e.g. North Senatorial District (3); the next two (2) digits represent local government area e.g. Bade Local Government Area (01); the last two (2) digits represent Wards e.g. Dagona (01). In compliance to the 8 digits of the geo code segment, the example as presented will be recorded as 23530101.

### 3. SECTORS & STRUCTURE OF THE ADMINISTRATIVE SEGMENT

#### 3.1 Sectors of the Administrative Segment

There are five (5) sectors of the administrative segment of the National Chart of Account. The sectors is the first and highest level of the administrative segment. Units Divisions Departments, and Ministries are all rolling up to their Sectorial entity. The sectors and their sector codes are present in the following table:

S/N	SECTOR CODE	SECTOR NAME
1	01	ADMINISTRATION
2	02	ECONOMIC
3	03	LAW & JUSTICE
4	04	REGIONAL
5	05	SOCIAL

#### 3.2 Structure of the Administrative Segment

There are five elements within the structure the administrative segment. The elements are sector, organization, sub-organisation, sub-sub-organisation, and sub-sub-sub-organization. The total number of digits in the administrative segment is twelve (12) and the transaction entries for both budgeting and accounting are done at sub-sub-sub-organizational level. The other layers in the rollups, that is sub-sub-organization, sub-organization, organization, and sector, are mainly for reporting. In the event wherein an institution's structure is not up to the sub-sub-sub-organization level, then, zero padding should be applied so as to comply to the 12 digits of the administrative segment. In terms of rollups, the elements within the administrative sector can be rolled up in vertical and horizontal rollups as show in the following table.

VERTICAL ROLLUPS		
S/N	DESCRIPTION	ROLLUPS
1	SECTOR	XX
2	ORGANIZATION	XX-XX
3	SUB-ORGANIZATION	XX-XX-XX
4	SUB- SUB-ORGANIZATION	XX-XX-XXX-XXX
5	SUB- SUB- SUB-ORGANIZATION	XX-XX-XXX-XXX-XX

HORIZONTAL ROLLUPS				
SECTOR	ORGANIZATION	SUB-ORGANIZATION	SUB- SUB- ORGANIZATION	SUB-SUB-SUB-ORGANIZATION
XX	XX-XX	XX-XX-XXX	XX-XX-XXX-XXX	XX-XX-XXX-XXX-XX

## 4. DOMESTICATION SEGMENTS OF THE COA

### 4.1 The Administrative Segment

The domesticated administrative segment of the Chart of Account is presented in the following table

ADMINISTRATION SECTOR					
SECTOR CODE	ORGANIZATION CODE	SUB-ORGANIZATION	SUB-SUB-ORGANIZATION	SUB-SUB-SUB-ORGANIZATION	SUB-SUB-SUB-ORGANIZATION NAME
OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN					
01	11	001	001	00	OFFICE OF THE CHAIRMAN
01	11	001	002	00	OFFICE OF THE VICE CHAIRMAN
01	11	005	001	00	EXCO APPOINTEES
01	11	005	001	01	SUPERVISOR, HEALTH
01	11	005	001	02	SUPERVISOR, WORKS
01	11	005	001	03	SUPERVISOR, EDUCATION
01	11	005	001	04	SUPERVISOR, FINANCE
01	11	005	001	05	SUPERVISOR, AGRICULTURE
01	11	005	001	06	SUPERVISOR, ENVIRONMENT
01	11	005	001	07	SUPERVISOR, BUDGET/ DUE PROCESS
01	11	005	002	00	NON-EXCO APPOINTEES
01	11	005	002	01	LEGAL ADVISER
01	11	005	002	02	SSA SECURITY
01	11	005	002	03	PRESS SECRETARY
01	11	005	002	04	PROTOCOL
01	11	005	002	05	SPECIAL ASSISTANTS
01	11	005	002	06	PERSONAL ASSISTANTS
01	11	013	001	00	OFFICE OF THE SECRETARY TO COUNCIL
01	11	035	001	00	LOCAL GOVERNMENT PENSION BOARD
01	11	183	001	00	INTERNAL AUDITS
LOCAL GOVERNMENT COUNCIL					
SECTOR CODE	ORGANIZATION CODE	SUB-ORGANIZATION	SUB-SUB-ORGANIZATION	SUB-SUB-SUB-ORGANIZATION	SUB-SUB-SUB-ORGANIZATION NAME
01	12	001	001	00	THE LEGISLATURE
01	12	005	001	00	ADVISERS, ASSISTANTS, AIDES & SPECIAL ASSISTANTS
01	12	007	001	00	COUNCIL COMMITTEES
01	12	021	001	00	OFFICE OF THE LEADER OF THE HOUSE

01	12	021	002	00	OFFICE OF THE DEPUTY LEADER OF THE HOUSE
01	12	022	001	00	CLERK OF THE HOUSE
<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>					
01	25	001	001	00	DEPARTMENT OF PERSONNEL MANAGEMENT
01	25	001	002	00	SECTORIAL HEAD, ADMINISTRATION
01	25	001	002	01	PERSONNEL
01	25	001	002	02	LITIGATION
01	25	001	002	03	LEGISLATIVE
01	25	001	002	04	DEPARTMENTAL SECURITY OFFICER (DSO)
01	25	001	002	05	SECRET REGISTRY
01	25	001	002	06	OPEN REGISTRY
01	25	001	002	07	PENSION
01	25	001	002	08	SERVICOM
05	25	001	002	09	INFORMATION
05	25	001	002	10	YOUTH, SPORTS AND CULTURE
05	25	001	002	11	WOMEN DEVELOPMENT
05	25	001	002	12	COMMUNITY DEVELOPMENT
05	25	001	002	13	TRADITIONAL RULERS
05	25	001	002	14	STORES
05	25	001	002	15	DISTRICT ADMINISTRATION
<b>AUDITOR GENERAL FOR LOCAL GOVERNMENT</b>					
01	40	001	001	00	AUDITOR GENERAL FOR LOCAL GOVERNMENT
<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>					
01	47	001	001	00	LOCAL GOVERNMENT SERVICE COMMISSION
<b>ECONOMIC SECTOR</b>					
<b>SECTOR CODE</b>	<b>ORGANIZATION CODE</b>	<b>SUB-ORGANIZATION</b>	<b>SUB-SUB-ORGANIZATION</b>	<b>SUB-SUB-SUB-ORGANIZATION</b>	<b>SUB-SUB-SUB-ORGANIZATION NAME</b>
<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>					
02	15	001	001	00	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
02	15	001	002	00	LIVESTOCK & VETERINARY
02	15	001	003	00	FORESTRY
02	15	001	004	00	EXTENSION SERVICES
02	15	001	005	00	GENERAL AGRICULTURE
02	15	001	006	00	AGRICULTURE ENGINEERING
<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>					
02	20	001	001	00	DEPARTMENT OF FINANCE & SUPPLIES
02	20	001	001	01	FINAL ACCOUNTS

02	20	001	001	02	OTHER CHARGES
02	20	001	001	03	REVENUE
02	20	001	001	04	CASH OFFICE
02	20	001	001	05	NATIONAL HOUSING FUND/ PENSION
02	20	001	001	06	PAYROLL
<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>					
02	20	003	001	00	BUDGET, PLANNING, RESEARCH AND STATISTICS
02	20	003	001	01	BUDGET & PLANNING
02	20	003	001	02	MONITORING & EVALUATION
02	20	003	001	03	DONOR AGENCY
02	20	003	001	04	RESEARCH & STATISTICS
02	20	003	001	05	DUE PROCESS & PRICE INTELLIGENCE
<b>DEPARTMENT OF WORKS &amp; HOUSING</b>					
02	34	001	001	00	DEPARTMENT OF WORKS & HOUSING
02	34	001	001	01	BUILDINGS
02	34	001	001	02	ELECTRICAL
02	34	001	001	03	MECHANICAL
02	34	001	001	04	WATER
02	34	001	001	05	LAND & HOUSING
<b>SOCIAL SECTOR</b>					
<b>SECTOR CODE</b>	<b>ORGANIZATION CODE</b>	<b>SUB- ORGANIZATION</b>	<b>SUB-SUB- ORGANIZATION</b>	<b>SUB-SUB-SUB- ORGANIZATION</b>	<b>SUB-SUB-SUB-ORGANIZATION NAME</b>
<b>DEPARTMENT OF EDUCATION</b>					
05	17	001	001	00	DEPARTMENT OF EDUCATION
05	17	001	001	01	LOCAL EDUCATION AUTHORITIES (LEAs)
05	17	001	001	02	MONITORING & EVALUATION (M&E)
05	17	001	001	03	TRAINING
05	17	001	001	04	ADULT EDUCATION
05	17	026	000	00	LOCAL GOVERNMENT PRIMARY SCHOOLS
<b>DEPARTMENT OF HEALTH CARE</b>					
05	21	001	001	00	DEPARTMENT OF HEALTH CARE
05	21	001	001	01	TRAINING
05	21	001	001	02	NATIONAL PROGRAMME IMMUNIZATION (NPI)
05	21	001	001	03	MONITORING & EVALUATION (M&E)
05	21	001	001	04	WATER, SANITATION & HYGIENE (WASH)
05	21	001	001	05	SOCIAL WELFARE UNIT

05	21	001	001	06	DISEASE SURVEILLANCE AND CONTROL
<b>DEPARTMENT OF ENVIRONMENT &amp; SANITATION</b>					
05	35	001	001	00	DEPARTMENT OF ENVIRONMENT & SANITATION

## 4.2 The Economic Segment

### 4.2.1 Account Types

The economic segment has various accounts classified into revenues, expenditures, assets, and liabilities. These accounts are then controlled in unique account codes as presented in the below table.

S/N	SECTOR CODE	SECTOR NAME
1	1	REVENUES
2	2	EXPENDITURES
3	3	ASSETS
4	4	LIABILITIES

### 4.2.2 Structure of the Economic Segment

There are five (5) elements within the structure of the economic segment. The elements are account type, sub-account type, account class, sub-account class, and economic code (line item). The total number of digits in the economic segment is eight (8) and the transaction entities for both budgeting and account are done at economic code (line item) level. The other layers in the rollups, that is sub-account class, account class, sub-account type, and account type, are mainly for reporting. In terms of rollups, the elements within the economic segment can be rolled up in vertical and horizontal rollups as shown in the following table.

VERTICAL ROLLUPS		
S/N	DESCRIPTION	ROLLUPS
1	ACCOUNT TYPE	X
2	SUB-ACCOUNT TYPE	X-X
3	ACCOUNT CLASS	X-X-XX
4	SUB-ACCOUNT CLASS	X-X-XX-XX
5	ECONOMIC CODE (LINE ITEM)	X-X-XX-XX-XX

HORIZONTAL ROLLUPS				
ACCOUNT TYPE	SUB-ACCOUNT TYPE	ACCOUNT CLASS	SUB-ACCOUNT CLASS	ECONOMIC CODE (LINE ITEM)
X	X-X	X-X-XX	X-X-XX-XX	X-X-XX-XX-XX

### 4.2.3 Revenues

The domesticated revenue codes are presented in the following table:

<b>1</b>	<b>Revenues</b>
<b>11</b>	<b>Government Share of FAAC (Statutory Revenue)</b>
<b>1101</b>	<b>Government Share of FAAC (Statutory Revenue)</b>
<b>110101</b>	<b>Government Share of FAAC</b>
11010101	Statutory Allocation from Federal Government
11010102	Statutory Allocation from State Government
<b>110102</b>	<b>Government Share of VAT</b>
11010201	Share of Value Added Tax (VAT)
<b>110103</b>	<b>Government Share of Excess Crude Account</b>
11010303	Excess Crude
<b>110104</b>	<b>Government Share of Exchange Rates Differential</b>
11010401	Exchange Rates Differential
<b>110105</b>	<b>Government Share of Excess Petroleum Profit Tax (PPT)</b>
11010501	Excess Petroleum Profit Tax (PPT)
<b>110106</b>	<b>Government Share of Forex</b>
11010601	Share of Forex
<b>110107</b>	<b>Government Share of Refund of Excess Bank Charges</b>
11010701	Share of Refund of Excess Bank Charges
<b>110108</b>	<b>Government Share of Solid Minerals</b>
11010801	Share of Solid Minerals
<b>110109</b>	<b>Government Share of Ecological Fund</b>
11010901	Share of Ecological Fund
<b>110110</b>	<b>LNG Dividend</b>
11011001	LNG Dividend
<b>110111</b>	<b>Non-Excess Oil</b>
11011101	Non-Excess Oil
<b>1</b>	<b>Revenues</b>
<b>12</b>	<b>Independent Revenues</b>
<b>1201</b>	<b>Tax Revenues</b>
<b>120101</b>	<b>Personal Taxes</b>
12010101	Community/ Poll Taxes
12010104	Arrears of Community/ Poll Taxes
12010105	Development Levy/ Taxes
12010106	Arrears of Development Levy/ Taxes
12010107	Cattle Levy/ Taxes
12010108	Arrears of Cattle Levy/ Taxes
12010109	Other Social Services Tax (e.g. Electricity, Water, or Night Guard)

12010110	Arrears of Other Social Services Tax (e.g. Electricity, Water, or Night Guard)
12010111	Tenement Rate
12010112	Penalty for Tenement Rate
12010113	Arrears of Tenement Rate
12010114	Ground Rates
12010115	Federal Government Grant in lieu of Tenement Rate
12010116	State Government Grant in lieu of Tenement Rate
12010117	Other Personal Taxes/ Rates not elsewhere defined
<b>1202</b>	<b>Non-Tax Revenue</b>
<b>120201</b>	<b>Licenses- General</b>
12020102	Goldsmith/ Gold Dealers Licenses
12020105	Radio/ Television Licenses
12020107	Boats & Canoe/ Small Craft License
12020109	Registration of Voluntary Organizations
12020110	Inland Water-Way Licenses
12020111	Bakery House Licenses
12020112	Bicycle Licenses and Hire Permits
12020113	Brick Making, etc. Licenses
12020114	Cart/ Truck Licenses
12020115	Dane Gun Licensing
12020116	Cattle Dealers Licenses
12020117	Dried Fish/ Meat Licenses
12020118	Pet/ Dog Licenses
12020119	Fishing Permits
12020120	Hawking Permits
12020121	Hunting Permits
12020122	Produce Buying Licenses
12020123	Animal Health Certificate Licenses
12020124	Abattoir/ Slaughter Licenses
12020125	Renewal of Fishing Licenses
12020126	Hiring Licenses
12020128	Borehole Drilling Licenses
12020130	Cinematography Licenses
12020131	Liquor Licenses
12020137	Trade Permit Licenses
12020138	Tent at Sea Beach Permits
12020139	Open Air Preaching Permits
12020140	Minor Industrial Licenses
12020141	Auctioneers Licenses
12020142	Petty Traders Licenses
12020143	Pit Sawing Licenses
12020144	Felling and Trees Licenses

12020145	Saw Mill Licenses
12020146	Brown Sugar Machine Licenses
12020147	Photo Studio Licenses
12020148	Welding Machine Licenses
12020149	Electric (Radio/ Television) Workshop Licenses
12020150	Blacksmith Workshop Licenses
12020151	Wood Making/ Carpentry Workshop Licenses
12020152	Battery Charge Workshop Licenses
12020153	Printing Press Licenses
12020154	Panel Beaters Licenses
12020155	Vulcanizers Licenses
12020156	Vehicle Spare Parts Licenses
12020157	Phone Repairs Licenses
12020158	Clock/ Watch Repairs Licenses
12020159	Cloth Dyers Licenses
12020160	Registration of Laundries and Dry Cleaners Licenses
12020161	Building Materials Licenses
12020162	Surface Tank Kerosene Licenses
12020163	Sewing Institute Licenses
12020164	Hair Dressing/ Barbing/ Plating/ Painting Licenses
12020165	Advertisement Rate/ Licenses
12020166	Security Institute Licenses
12020167	Patent Medicine Licenses
12020168	Kiosks Licenses
12020169	Entertainment Drumming and Temporary Booth Permits
12020170	Noise Control Permits
12020171	Bathing House Licenses
12020172	Cold Room Licenses
12020173	Motorcycle Permits
12020174	Native Liquor Licenses
12020175	Cigarette Licenses
12020176	Squatters Permits
12020177	Butchers Licenses
12020178	Registration of Night Soil Contractors
12020179	Ingredients Grinding Mill Licenses
12020180	Photo Stating, Typing Institute Licenses
12020181	Other Licenses not elsewhere defined
<b>1202</b>	<b>Non-Tax Revenue</b>
<b>120204</b>	<b>Fees- General</b>
12020404	Trade Union Fees
12020417	General Contractors Registration Fees
12020418	Marriage Registration/ Divorce Fees

12020419	Attestation of Bachelorhood & Spinsterhood Fees
12020425	Disinfection of Produce Fees
12020426	Court Summons Fees
12020427	Tenders Fees
12020436	Billboard Advertisement Fees
12020442	Association Fees
12020443	Births and Deaths Registration Fees
12020444	Burial Fees
12020445	Change of Ownership Fees
12020446	Agricultural/ Veterinary Services Fees
12020448	Development Levies
12020449	Business/ Trade Operating Fees
12020450	Inspection Fees
12020451	Timber & Forests Fees
12020453	Applications Fees
12020454	Parking Fees
12020455	Produce Buying Fees
12020456	Forestry and Fuel Exploitation Fees
12020457	Rice/ Mill/ Cassava Grinding Fees
12020458	Painting, Spraying and Sign Writing Workshop Fees
12020459	Motor Mechanic/ Car Wash Depot Fees
12020460	Block Making Machines Fees
12020461	Survey Fees
12020462	Estate Agent Fees
12020463	Customary Right of Occupancy Fees
12020464	Commission on Transfer of Plot/ Property
12020465	Approval of Building Plan Fees
12020466	Mortgage Sub-Lease Approval Fees
12020467	Landing Fees
12020468	Business Premises/ Workshop Fees
12020469	Club/ Associations Registration Fees
12020470	Corn Grinding Mill Licenses
12020471	Payments in Lieu of Registration Notices
12020472	Mortuary, Hears, and Cemetery
12020473	Local Government Certificate of Origin
12020474	Farmers Registration
12020475	Registration of Vehicles
12020476	Eating House License Fees
12020477	Entertainment and Drumming Fees
12020478	Night Soil Disposal/ Depot Fees
12020479	Learning Driving Tests Fees
12020480	Bus/ Commercial Vehicle/ Taxi Permit Fees

12020481	Palm Wine Tappers/ Sellers Fees
12020482	Wharf/ Canoe Landing Fees
12020483	Toll Gate/ Stadium Fees
12020484	Slaughter Fees
12020485	Abattoir Fees
12020486	Registration for Meat Van Fees
12020487	Naming of Street Registration Fees
12020488	Mobile Sales Promotion Fees
12020489	Dislodging of Septic Tank Charges
12020490	Registration of Septic Tank Dislodging Fees
12020491	Pest Control and Disinfectant Fees
12020492	Vault Fees
12020493	Dispensary and Maternity Fees
12020494	Laboratory Test Fees
12020495	Environmental Sanitation Fees
12020496	Sand Dredging Fees
12020497	Sand, Granite, Iron Rod Sellers Fees
12020498	Irrigation Scheme Fees/ Charges
12020499	Other Fees not elsewhere defined
<b>1202</b>	<b>Non-Tax Revenue</b>
<b>120205</b>	<b>Fines- General</b>
12020501	Fines/ Penalties
12020502	Towing of Vehicles
12020503	Fine on Overdue and Lost Library Books
12020504	Impounding of Animal Fines
12020505	Sanitation Defaulters Fines
12020506	Other Fines not elsewhere defined
<b>1202</b>	<b>Non-Tax Revenue</b>
<b>120206</b>	<b>Sales- General</b>
12020601	Sales of Journal and Publications
12020602	Proceeds from Sales of Consumer Goods/ Haulage
12020603	Sales of ID Cards
12020604	Sales of Unserviceable Stores/ Scraps/ Unserviceable Items
12020605	Sales of Vaccines
12020607	Sales of Consultancy/ Registration Forms
12020608	Sales of Improved Seeds/ Chemicals
12020609	Proceeds from Sales of Farm Produce
12020610	Proceeds from Sales of Goods by Public Auctions
12020611	Proceeds from Sales of Government Vehicles
12020612	Proceeds from Sales of Drugs and Medications
12020614	Sales of Government Buildings
12020615	Sales of Uniforms

12020616	Sales of Emblems
12020617	Sales of Stores
12020618	Other Sales not elsewhere defined
<b>1202</b>	<b>Non-Tax Revenue</b>
<b>120207</b>	<b>Earnings- General</b>
12020701	Earnings from Consultancy Services
12020702	Earnings from Laboratory Services
12020703	Earnings from Hire of Plants and Equipment
12020704	Earnings from Use of Government Vehicles
12020705	Earnings from Use of Government Halls
12020706	Earnings from Toll Gates
12020707	Earnings from Medical Services
12020708	Earnings from Agricultural Produce
12020709	Earnings from Tourism/ Culture/ Arts Centers
12020710	Earnings from Guest Houses
12020711	Earnings from Commercial/ Industrial Activities
12020712	Earnings from Markets
12020713	Earnings from Motor Parks
12020714	Earnings from Shops and Shopping Centers
12020715	Earnings from Transport Services (Mass Transits)
12020716	Earnings from Tipper and Tractors
12020717	Earnings from Sign Posts
12020718	Earnings from GSM Operators
12020719	Earnings from Graders
12020720	Earnings from Low Boards
12020721	Earnings from Compressed Earth Bricks
12020722	Earnings Slaughter House
12020723	Earnings from Cattle Markets
12020724	Earnings from Goats and Sheeps Markets
12020725	Other Earnings not elsewhere defined
<b>1202</b>	<b>Non-Tax Revenue</b>
<b>120208</b>	<b>Rent on Government Buildings- General</b>
12020801	Rent on Government Quarters
12020802	Rent on Government Offices
12020803	Rent on Government Buildings
12020804	Rent on Conference/ Civic Centers
12020805	Rent on Buildings at Aerodromes
12020806	Rent on Local Government Guest House
<b>1202</b>	<b>Non-Tax Revenue</b>
<b>120209</b>	<b>Rent on Land &amp; Others- General</b>
12020901	Rent on Government Land
12020903	Rents and Premium on Allocations of Land

12020904	Rents of Plots and Sites Services Programme
12020905	Lease Rentals
12020906	Rents on Government Property (Quarters)
12020907	Rents on Government Property (Buildings other than Quarters)
12020908	Rents from Landed Property
<b>1202</b>	<b>Non-Tax Revenue</b>
<b>120210</b>	<b>Repayments- General</b>
12021002	Motor Vehicle Advances
12021003	Bicycle Advances (Principal)
12021004	Motor Vehicle Refurbishing Loan
12021005	House Refurbishing Loan
12021006	Refunds
<b>1202</b>	<b>Non-Tax Revenue</b>
<b>120211</b>	<b>Investments Income</b>
12021102	Operating Surplus
12021103	Dividend Received
12021104	Other Investments Income
<b>1202</b>	<b>Non-Tax Revenue</b>
<b>120212</b>	<b>Interests Earned</b>
12021201	Motor Vehicle Advances
12021202	Bicycle Advances (Interests)
12021203	Refurbishing Loans
12021204	Furniture Loans
12021205	Interests on Staff Housing Loan
12021206	Interests on Loans to States
12021207	Interests on Loans to LGAs
12021208	Interests on Loans to Government Owned Companies
12021209	Interests on Debenture Loans
12021210	Bank Interests
12021211	Gains on Foreign Exchange
12021212	Interests on Loans to Limited Liability Companies
12021213	Dividends/ Interests on Fixed Deposits
12021214	Others
<b>1202</b>	<b>Non-Tax Revenue</b>
<b>120213</b>	<b>Re-Imbursements</b>
12021301	Motor Vehicle Advances
12021302	Others (Motor Vehicle Emblem)
<b>1202</b>	<b>Non-Tax Revenue</b>
<b>120214</b>	<b>Other Revenues</b>
12021401	Recovery of Losses of Overpayments
12021402	Unclaimed Deposits
12021403	Payments in Lieu of Resigns

12021404	Other Revenues not elsewhere defined
<b>1</b>	<b>Revenues</b>
<b>13</b>	<b>Aid &amp; Grants</b>
<b>1301</b>	<b>Aid</b>
<b>130101</b>	<b>Domestic Aid</b>
13010101	Current Domestic Aids
13010102	Capital Domestic Aids
<b>1301</b>	<b>Aid</b>
<b>130102</b>	<b>Foreign Aid</b>
13010201	Current Foreign Aids
13010202	Capital Foreign Aids
<b>1302</b>	<b>Grants</b>
<b>130203</b>	<b>Domestic Grants</b>
13020301	Current Domestic Grants
13020302	Capital Domestic Grants
13020303	Grants from Federal Government
13020304	Grants from State Government
13020305	Grants from Local Donor Agencies
13020306	Other Domestic Grants not elsewhere defined
<b>1302</b>	<b>Grants</b>
<b>130204</b>	<b>Foreign Grant</b>
13020401	Current Foreign Grants
13020402	Capital Foreign Grants
13020403	Grants from Foreign Donor Agencies
13020404	Other Foreign Grants not elsewhere defined
<b>1</b>	<b>Revenues</b>
<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>Other Capital Receipts</b>
14010101	Transfer from CRF to CDF
<b>1402</b>	<b>Other Capital Receipts</b>
<b>140202</b>	<b>Other Capital Receipts</b>
14020201	Other Capital Receipts to CDF
14020202	Sale of Fixed Assets
14020203	Proceeds from Leased Estates
<b>1403</b>	<b>Loans/ Borrowings Receipts</b>
<b>140301</b>	<b>Domestic Loans/ Borrowings Receipts</b>
14030101	Domestic Loans/ Borrowings from Financial Institutions
14030102	Domestic Loans/ Borrowings from Federal Government
14030103	Domestic Loans/ Borrowings from State Government
14030104	Domestic Loans/ Borrowings from Other Entities/ Organizations
14030105	Domestic Loans/ Borrowings not elsewhere specified

<b>1403</b>	<b>Loans/ Borrowings Receipts</b>
<b>140302</b>	<b>International Loans/ Borrowings Receipts</b>
14030201	International Loans/ Borrowings from Financial Institutions
14030202	International Loans/ Borrowings from Other Government Entities
14030203	International Loans/ Borrowings from Other Entities/ Organizations
14030204	International Loans/ Borrowings not elsewhere specified
<b>1404</b>	<b>Debt Forgiveness</b>
<b>140401</b>	<b>Foreign Debt Forgiveness</b>
14040101	Foreign Debt Forgiveness
<b>1404</b>	<b>Debt Forgiveness</b>
<b>140402</b>	<b>Domestic Debt Forgiveness</b>
14040201	Foreign Debt Forgiveness
<b>1405</b>	<b>Gain on Disposal of Assets</b>
<b>140501</b>	<b>Gain on Disposal of Assets- Property, Plants and Equipment (PPE)</b>
14050101	Gain on Disposal of Assets- PPE
<b>1405</b>	<b>Gain on Disposal of Assets</b>
<b>140502</b>	<b>Gain on Disposal of Assets- Investment Property</b>
14050201	Gain on Disposal of Assets- Investment Property
<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 Revenue

#### 4.2.4 Expenditures

The domesticated expenditures codes are presented in the following table

<b>2</b>	<b>Expenditures</b>
<b>21</b>	<b>Personnel Costs</b>
<b>2101</b>	<b>Salary</b>
<b>210101</b>	<b>Salaries and Wages</b>
21010101	Basic Salary
21010102	Overtime Payments
21010103	Consolidated Revenue Fund Charges- Salaries- Executives
21010104	Consolidated Revenue Fund Charges- Salaries- Legislature
21010105	Consolidated Revenue Fund Charges- Stipend- Traditional Rulers
21010106	Consolidated Revenue Fund Charges- Salaries (General)
<b>2102</b>	<b>Allowances &amp; Social Contributions</b>
<b>210201</b>	<b>Allowances</b>
21020101	Non-Regular Allowances
21020102	Rent
21020103	Transport
21020104	Utility
21020105	Entertainment
21020106	Domestic Servants
21020107	Leave Allowances
21020108	Hazard
21020109	Inducements
21020110	Shift
21020111	Health Workers
21020112	Uniform
21020113	Science Teachers Allowances
21020114	Rural Allowances
21020115	Learned Society Allowances
21020116	Call Duty Allowances
21020117	Midwifery Service Scheme (MSS)
21020118	Non-Payroll Allowance
21020119	Temporary Security- Nigerian Security and Civil Defense Corps (NSCDC)
21020120	Football Clubs
21020121	Adult Education Instructors
21020122	National Youth Service Corps (NYSC)
21020123	Industrial Attaches
21020124	Sweepers
21020125	Primary School Nannies
21020126	Temporary Staff or Office Assistants
21020127	Provision for Salary Inducements (Promotion, Salary Charges, etc.)
21020128	Furniture Allowance (Political)

21020129	Other Allowances not elsewhere defined
<b>2102</b>	<b>Allowances &amp; Social Contributions</b>
<b>210202</b>	<b>Social Contributions</b>
21020201	Employers NHIS Contributions
21020202	Employers Contributory Pension- 15% of Basic Salary
21020203	Group Life Insurance
21020204	Employees Compensation Fund
21020205	Housing Fund Contributions
<b>2</b>	<b>Expenditures</b>
<b>22</b>	<b>Other Recurrent Costs</b>
<b>2201</b>	<b>Social Benefits</b>
<b>220101</b>	<b>Social Benefits</b>
22010101	Gratuity
22010102	Pension
22010103	Death Benefits
22010104	Severance for Political Office Holders
<b>2202</b>	<b>Overhead Costs</b>
<b>220201</b>	<b>Transport and Travel- General</b>
22020101	Local Travel and Transport- Training
22020102	Local Travel and Transport- Others
22020103	International Travel and Transport- Training
22020104	International Travel and Transport- Others
<b>2202</b>	<b>Overhead Costs</b>
<b>220202</b>	<b>Utilities- General</b>
22020201	Electricity Charges
22020202	Telephone Charges
22020203	Internet Access Charges
22020204	Satellite Broadcasting Access Charges
22020205	Water Rates
22020206	Sewerage Charges
22020207	Leased Communication Lines
22020208	Software Charges/ Licenses Renewals
22020209	Mails, Courier, Diplomatic Mails, etc.
22020210	Other Utility Charges
<b>2202</b>	<b>Overhead Costs</b>
<b>220203</b>	<b>Materials &amp; Supplies- General</b>
22020301	Office Materials & Supplies
22020302	Books
22020303	Newspapers
22020304	Magazines & Periodicals
22020305	Printing of Non-Security Documents
22020306	Printing of Security Documents

22020307	Drugs/ Laboratory/ Medical Supplies
22020308	Field & Camping Materials Supplies
22020309	Uniforms & Other Clothing
22020310	Teaching Aids/ Instructional Materials
22020311	Food Stuffs/ Catering Materials and Supplies
22020312	Computer Materials & Supplies
22020313	Revenue Materials
<b>2202</b>	<b>Overhead Costs</b>
<b>220204</b>	<b>Maintenance Services- General</b>
22020401	Minor Motor Vehicle/ Transport Equipment Maintenance
22020402	Minor Office Furniture Maintenance
22020403	Minor Office Building/ Residential Quarters Maintenance
22020404	Minor Office/ IT Equipment Maintenance
22020405	Minor Plants/ Generators Maintenance
22020406	Other Maintenance Services
22020407	Minor Aircrafts Maintenance
22020408	Minor Sea Boats Maintenance
22020409	Minor Railway Equipment Maintenance
22020410	Minor Street Lightings Maintenance
22020411	Minor Communication Equipment Maintenance
22020412	Minor Markets/ Public Places Maintenance
22020413	Minor Road Maintenance
<b>2202</b>	<b>Overhead Costs</b>
<b>220205</b>	<b>Training- General</b>
22020501	Local Training
22020502	International Training
22020503	Workshops, Conferences, and Seminars
<b>2202</b>	<b>Overhead Costs</b>
<b>220206</b>	<b>Other Services- General</b>
22020601	Security Services/ Coverage
22020602	Office Rent
22020603	Residential Rent
22020604	Security Vote (including Operations)
22020605	Cleaning Services
22020606	SERVICOM
22020607	Sanitation Services
22020608	Retainership of CRBC, Newspaper Corporation and Other Media Houses
22020609	Rent for Health Post
22020610	Minor Fumigation Services
<b>2202</b>	<b>Overhead Costs</b>
<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 Services
22020708	Medical Consulting Services
22020709	Research, Survey and Field Investigation Services
22020710	Audit Services
22020711	Other Professional Services
<b>2202</b>	<b>Overhead Costs</b>
<b>220208</b>	<b>Fuel &amp; Lubricants- General</b>
22020801	Motor Vehicle Fuel Costs
22020802	Other Transports Equipment Fuel Costs
22020803	Plant/ Generator Fuel Costs
22020804	Aircraft Fuel Costs
22020805	Sea Boat Fuel Costs
22020806	Cooking Gas/ Fuel Costs
<b>2202</b>	<b>Overhead Costs</b>
<b>220209</b>	<b>Financial Charges- General</b>
22020901	Bank Charges (other than Interest)
22020902	Insurance Charges & Premium- Motor Vehicle
22020903	Loss on Foreign Exchange
22020904	Other Consolidated Revenue Fund (CRF) Bank Charges
22020905	Insurance Charges & Premium- Other Infrastructures
<b>2202</b>	<b>Overhead Costs</b>
<b>220210</b>	<b>Miscellaneous Expenses- General</b>
22021001	Refreshment & Meals
22021002	Honorarium & Sitting Allowances
22021003	Publicity & Advertisements
22021004	Medical Expenses- Local
22021006	Postages & Courier Services
22021007	Welfare Packages
22021008	Subscriptions to Professional Bodies
22021009	Sporting Activities
22021010	Direct Teaching & Laboratory Costs
22021019	Medical Expenses- International
22021020	Foreign Scholarships Scheme
22021021	Special Days/ Celebrations
22021022	Accommodation of NYSC Members
22021023	Production of Executive Council Minutes
22021024	Executive Council Retreat

22021025	Leaders Quarterly Meetings/ Press Briefings
22021026	Entertainment at Meetings
22021027	Financial Assistance
22021028	Chairman's Hospitality
22021029	Contingencies
22021030	Press & Public Relations
22021031	Legislative Vote
22021032	Burial
22021033	Happy Hour of Enlarged EXCO
22021034	Legislative Retreat
22021035	Manpower/ Other Committees
22021036	Constituency Allowances to Members Representing the LG in the State House of Assembly
<b>2203</b>	<b>Loans &amp; Advances</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 Advances
22030107	Furnishing Advances
22030108	Housing Loans
<b>2204</b>	<b>Grants &amp; Other Contributions- General</b>
<b>220401</b>	<b>Local Grants &amp; Contributions</b>
22040101	Grants to Other Governments- Currents
22040102	Grants to Other Governments- Capital
22040103	Grants to Local Governments- Current
22040104	Grants to Local Governments- Capital
22040105	Grants to Governments Owned Companies- Current
22040106	Grants to Governments Owned Companies- Capital
22040107	Grants to Private Companies- Current
22040108	Grants to Private Companies- Capital
22040109	Grants to Communities/ NGOs
22040110	Grants- General
22040111	Contribution to Emirate Council
<b>2204</b>	<b>Grants &amp; Other Contributions- General</b>
<b>220402</b>	<b>Foreign Grants &amp; Contributions</b>
22040201	Foreign Grants & Contributions
<b>2205</b>	<b>Subsidies- General</b>
<b>220501</b>	<b>Subsidies to Government Owned Companies &amp; Parastatals</b>
22050101	Subsidy to Government Owned Schools
22050102	Meal Subsidy to Government Schools

22050103	Meal Subsidy- General
22050104	Subventions- General
22050105	Subscriptions to Professional Bodies
<b>2205</b>	<b>Subsidies- General</b>
<b>220502</b>	<b>Subsidies to Private Companies</b>
22050201	Subsidies to Private Companies
<b>2206</b>	<b>Public Debt Charges</b>
<b>220601</b>	<b>Foreign Interest/ Discounts- Treasury Bills</b>
22060101	Foreign Interest/ Discounts- Treasury Bills
22060102	Foreign Interest/ Discounts- Short term Borrowings
<b>2206</b>	<b>Public Debt Charges</b>
<b>220602</b>	<b>Domestic Interest/ Discounts- Treasury Bills</b>
22060201	Domestic Interest/ Discounts- Treasury Bills
22060202	Domestic Interest/ Discounts- Short term Borrowings
<b>2206</b>	<b>Public Debt Charges</b>
<b>220603</b>	<b>Insurance Premium</b>
22060301	Interest- Internal Public Debt
<b>2206</b>	<b>Public Debt Charges</b>
<b>220604</b>	<b>Judgment Debt</b>
22060401	Judgement Debt
<b>2207</b>	<b>Transfer to Other Funds</b>
<b>220701</b>	<b>Transfer to CDF</b>
22070101	Transfer to CDF
22070102	Transfer to Sovereign Wealth Fund
22070103	Transfer to Sinking Fund
<b>2</b>	<b>Expenditures</b>
<b>23</b>	<b>Capital Expenditures</b>
<b>2301</b>	<b>Fixed Assets Purchased</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 of Motor Cycles
23010105	Purchase of Motor Vehicles
23010106	Purchase of Vans
23010107	Purchase of Trucks
23010108	Purchase of Mass Transits/ Buses
23010109	Purchase of Sea boats
23010110	Purchase of Ships
23010111	Purchase of Trains
23010112	Purchase of Office Furniture and Fittings
23010113	Purchase of Computers and Accessories

23010114	Purchase of Computer Printers
23010115	Purchase of Photocopier Machines
23010116	Purchase of Typewriters
23010117	Purchase of Shredding Machines
23010118	Purchase of Scanners
23010119	Purchase of Power Generator Sets
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 Farm Tools and Agricultural Equipment
23010128	Purchase of Security Equipment
23010129	Purchase of Industrial Equipment
23010130	Purchase of Recreational Facilities
23010131	Purchase of Air Navigational Equipment
23010132	Purchase of Surveying Equipment
23010133	Purchase of Diving Equipment
23010137	Purchase of Ship Spare/ Maintenance Equipment
23010138	Purchase of Aero Spare/ Maintenance Equipment
23010139	Purchase of Tractors and Other Equipment
23010140	Purchase of Forestry Equipment
23010141	Purchase/ Installation of Transformer
23010142	Purchase of Electronics/ Electrical Equipment
23010143	Purchase of Bricks Making Machine
23010144	Purchase/ Installation of Groundnuts Deshler
23010145	Purchase of Grader, Tipper, Etc.
23010146	Purchase/ Installation of Safe
23010147	Purchase of Earth Moving Equipment
23010148	Purchase/ Maintenance of Ambulance
23010149	Purchase of Public Address (PA) System
23010150	Purchase of Digital Satellite Television (DSTV)
23010151	Acquisition of Land and Payment of Compensation
23010152	Purchase/ Establishment of Oil Mills
23010153	Purchase/ Establishment of Garri Processing Mills
23010156	Purchase of Veterinary Equipment
23010157	Purchase of Hand Craft Materials
23010158	Purchase of Classroom Furniture
23010159	Purchase of Vaccines
23010160	Purchase of Sanitation Vehicles

23010161	Purchase of Information Gadgets
23010162	Purchase of Costume and Equipment to Cultural Groups/ Dancers
23010163	Purchase of Fire Fighting Water Tank
23010164	Purchase of Tricycle (Kekeh)
<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/ Quarters
23020103	Construction/ Provision of Electricity
23020104	Construction/ Provision of Housing
23020105	Construction/ Provision of Water Facilities
23020106	Construction/ Provision of Hospitals/ Health Centers
23020107	Construction/ Provision of Public/ Primary Schools
23020110	Construction/ Provision of Fire Fighting Stations
23020111	Construction/ Provision of Libraries
23020112	Construction/ Provision of Sporting Facilities
23020113	Construction/ Provision of Agricultural Facilities
23020114	Construction/ Provision of Roads
23020115	Construction/ Provision of Railways
23020116	Construction/ Provision of Waterways
23020117	Construction/ Provision of Airport/ Aerodromes
23020118	Construction/ Provision of Infrastructure
23020119	Construction/ Provision of Recreational/ Amusement Facilities
23020122	Construction of Boundary Pillars/ Right of Ways
23020123	Construction of Traffic/ Street Lights
23020124	Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops
23020125	Construction of Power Generating Plants
23020126	Construction/ Provision of Cemeteries
23020127	Construction of ICT Equipment/ Infrastructure
23020128	Provision of Improved Cassava, Yams, Maize, Banana/ Plantain Suckers, Etc.
23020129	Provision of Fertilizer to Farmers
23020130	Provision of Agro Chemicals to Farmers
23020131	Provision of Extension Services
23020132	Provision of Fishing Equipment to Fish Farmers
23020133	Construction of Pour Flush Toilets in Markets/ Other Places
23020134	Construction of Shopping Centre
23020135	Construction/ Maintenance of Warehouse
23020136	Construction/ Maintenance of Hotel
23020137	Construction of Mechanic Village
23020138	Construction of New Roads
23020139	Construction/ Completion of Culverts/ Bridges
23020140	Construction of Bus Stops

23020141	Provision of Road Signs
23020142	Construction/ Maintenance of Cenotaph
23020143	Construction of Local Government City/ Town Gate
23020144	Construction of International Court of Justice (ICJ) Memorial Arcade
23020145	Construction/ Completion of New Classroom
23020146	Construction/ Completion of Primary Health Centre
23020147	Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards
23020148	Provision of Local Area Network (LAN)
23020149	Construction/ Equipping of ICT Centre
23020150	Provision of Youth/ Skill Development Centre/ Equipment
23020151	Construction of Youth/ Civic Centres
23020152	Construction/ Provision of Boreholes
23020153	Construction of Drainage Channels
23020154	Construction/ Equipping of Central Stores, Cold Stores, Drug Stores, Etc.
23020155	Construction/ Maintenance of Housing Estates
23020156	Construction/ Completion of Perimeter Fence
23020157	Provision of Pour Flush Toilets
23020158	Construction/ Maintenance of Multipurpose Farm
23020159	Construction, Maintenance and Monitoring of Poultry Farms
23020160	Construction, Maintenance and Monitoring of Piggery and Goat Farms
23020161	Construction of Abattoirs
23020162	Construction, Maintenance and Monitoring of Fish Ponds/ Farms
23020163	Construction/ Provision of Art and Crafts Centre
23020164	Construction/ Maintenance of Motor Parks
23020165	Construction/ Provision of Cyber Café
23020166	Construction/ Maintenance of Filling Station
23020167	Construction/ Maintenance of Oil Mills
23020168	Construction/ Maintenance/ Rehabilitation of Sports Stadium Complex
23020169	Construction/ Maintenance of Guest Houses, Town Halls, Staff Canteen, Etc.
23020170	Provision of Farm Roads to Farm Development/ Settlement Sites
23020171	Construction/ Completion of Council Secretariat
23020172	Drilling of Borehole for Nursery Plants and Overhead Tank in various Communities
23020173	Construction/ Establishment of Motor Parks
23020174	Provision of Solar Powered Street Lights
23020175	Construction of Open Market Sheds
23020176	Construction of Lock Up Stores
23020177	Drilling of Boreholes with Solar and Overhead Tank
23020178	Construction of Police Sub-station
23020179	Construction/ Equipping of Mini Fire Service Station
23020180	Construction of Traditional Rulers Chambers
23020181	Construction/ Development of Botanical Garden
23020182	Establishment/ Construction of Revenue Courts to Try Defaulters

23020183	Establishment/ Reclamation of Beaches
23020184	Establishment/ Maintenance of Market Company
23020185	Establishment/ Maintenance of Manufacturing/ Processing Factories
23020186	Dredging of New Water Ways
23020187	Provision of Information/ Communication Equipment
23020188	Establishment/ Maintenance of Tourist Sites
23020189	Establishment/ Construction of Women Vocational/ Development Centres
23020190	Construction of New Rail Lines
23020191	Infrastructure Development (Staff, Chairman & Vice Chairman Lodge/ Quarters)
23020192	Construction of Lock Up Stores
23020193	Construction/ Establishment of New Forestry Nursery
23020194	Construction/ Extension of Power Grid
23020195	Construction of Waste Incinerators
23020196	Construction/ Provision of Hand Pumps
23020197	Construction of Refuse Collection/ Disposal Centers
23020198	Construction of Veterinary Clinics
<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 of Electricity
23030103	Rehabilitation/ Repairs of Housing
23030104	Rehabilitation/ Repairs of Water Facilities
23030105	Rehabilitation/ Repairs of Hospitals/ Health Centers
23030106	Rehabilitation/ Repairs of Public Schools/ Quarters
23030109	Rehabilitation/ Repairs of Fire Fighting Stations
23030110	Rehabilitation/ Repairs of Libraries
23030111	Rehabilitation/ Repairs of Sporting Facilities
23030112	Rehabilitation/ Repairs of Agricultural Facilities
23030113	Rehabilitation/ Repairs of Roads
23030114	Rehabilitation/ Repairs of Railways
23030115	Rehabilitation/ Repairs of Waterways
23030118	Rehabilitation/ Repairs of Recreational Facilities
23030119	Rehabilitation/ Repairs of Air Navigational Equipment
23030121	Rehabilitation/ Repairs of Office Buildings
23030122	Rehabilitation/ Repairs of Boundaries
23030123	Rehabilitation/ Repairs of Traffic/ Street Lights
23030124	Rehabilitation/ Repairs of Markets/ Parks
23030125	Rehabilitation/ Repairs of Power Generating Plants
23030126	Rehabilitation/ Repairs of Cemeteries
23030127	Rehabilitation/ Repairs of ICT Infrastructures
23030128	Rehabilitation/ Repairs of Mass Transits/ Busses
23030129	Rehabilitation/ Tarring or Asphaltting of Roads/ Council Premises/ Quarters

23030130	Rehabilitation/ Repairs of Boreholes
23030131	Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc.
23030132	Repairs/ Maintenance of Cenotaph
23030133	Renovation/ Maintenance of High Courts
23030134	Renovation/ Maintenance of Magistrate Courts
23030135	Repairs/ Maintenance of Staff Canteens
23030136	Repairs/ Maintenance of Police Station
23030137	Repairs/ Maintenance of Other Courts
23030138	Establishment/ Development/ Maintenance of Motor Parks
23030139	Rehabilitation/ Landscaping of Primary Schools
23030140	Repairs/ Renovation of Local Government Education Authority (LGEA)
23030141	Rehabilitation/ Repairs of Motorized Borehole
23030142	Rehabilitation/ Maintenance of Open Market Sheds
23030143	Rehabilitation/ Maintenance of Lock Up/ Open Stores Stores
23030144	Grading/ Rehabilitation/ Repairs of Rural or Feeder Roads
23030145	Repairs/ Maintenance of INEC Office
23030146	Maintenance/ Repairs of Trucks, Graders, Tippers, Etc.
23030147	Upgrading/ Rehabilitation of Existing Harbours
23030148	Upgrading/ Repairs/ Maintenance of Airports Facilities
23030149	Renovation/ Repairs of Primary Schools/ Quarters
23030150	Repairs/ Maintenance of Council Property
23030151	Maintenance/ Repairs of Office/ Residential Quarters
23030152	Landscaping and Beautification
23030153	Upgrading/ Rehabilitation of Existing Rail Lines
23030154	Maintenance/ Repairs of Tractors and Services
23030155	Maintenance/ Rehabilitation of Abattoir
23030156	Renovation/ Rehabilitation of Veterinary Clinics
23030157	Rehabilitation of Nurseries
<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
<b>2305</b>	<b>Other Capital Projects</b>
<b>230501</b>	<b>Acquisition of Non Tangible Assets and Other Expenditures on Capital Projects N.E.C</b>
23050101	Research and Development
23050102	Computer Software Acquisition
23050103	Monitoring and Evaluations
23050104	Anniversaries/ Celebrations

23050108	Margin for Increases in Costs
23050112	Contributions to IFAD/ FADAMA
23050113	Provision of Micro Credit to Farmers
23050114	World Food Day Celebrations
23050115	Sensitization of Farmers
23050116	Counterpart Funds for Donor Assisted Projects
23050117	Special Programme for Food Security
23050118	Participation in Agricultural Trade Fair/ Exhibition
23050119	Tree Crop Development/ Raising of Seedlings- Cocoa, Oil Palm, Cashew, Etc.
23050120	Honey Production
23050121	Sensitization Campaign on the Control of Avian Influenza (Bird Flu)
23050122	Afforestation/ Tree Planting
23050123	Awareness Campaign against Bush Burning
23050124	Monitoring Fire Disasters
23050125	Fisheries Resources Survey and Data Collection
23050126	Organization/ Participation in Arts and Crafts Exhibition
23050128	Survey of Mineral Resources
23050129	Sensitization of Communities on Mineral Deposits/ Exploration
23050130	Council Electrification Projects
23050131	Preparation of Financial Reports
23050132	Participation in Local and International Trade Fairs
23050133	Support to Cooperative Societies
23050134	Cassava Pallets/ Chips Production
23050135	Rice Milling
23050136	Other Commercial Ventures
23050137	Water Transportation
23050138	Development of Transport Master Plan
23050139	Cultural Development and Exhibition
23050140	Award of Scholarship/ Bursary
23050141	Provision of Exercise Books
23050142	Monitoring of Teaching Process/ Teachers Posting to Urban & Rural Areas
23050143	Provision of School Uniforms, Sandals, Etc. for Primary School Pupils
23050144	Encouragement of Attendance and Healthy Competitions in Primary Schools (School Debate, Quiz Competition, Etc.)
23050145	Training and Retraining of Teachers
23050146	Payment of Exam Fees for Primary Six Pupils, NECO, WAEC, JAMB, Etc. in Public Schools
23050147	Millennium Development Goals (MDGs) Projects- Education
23050148	Personnel Audits of Teachers and Council Staff
23050149	Sensitize Parents towards Mandatory Education of Children/ Wards
23050150	Encouragement of Adult and Non-formal Education
23050151	Provision of Revolving Drug Scheme
23050152	HIV/ AIDS Awareness Campaign

23050153	Expansion of National Programme on Immunization (NPI)
23050154	Fumigation of Health Centres
23050155	Eye Care Project
23050156	Training of Health Workers
23050157	Worlds AIDS Day Celebration
23050158	Laboratory Equipment/ Services
23050159	Integrated Measles Campaign
23050160	Disease Surveillance and Control (eg. CoVid-19)
23050161	Health Education and Community Mobilization
23050162	Monitoring and Evaluation of Health facilities
23050163	Roll Back Malaria Project
23050164	World Breastfeeding Day/ Safe Motherhood Day
23050165	School Health Services
23050166	Reproductive Health
23050167	Child Health Week
23050168	Awareness Campaign for Patronage of Health Facilities
23050169	Support to Voluntary Health Organizations/ Vulnerable
23050170	Biometric Registration of Pregnant Women
23050171	Engagement of Medical Consultants/ Allowances
23050172	Other Health Projects
23050173	Production of Council Calendar/ Almanac
23050174	Production and Publication of Byelaws
23050175	Website Development
23050176	Publicity of Local Government Activities
23050177	Engagement of ICT Instructors
23050178	Town Hall Meetings/ Interactive Sessions/ Needs Assessments Tour of Wards
23050179	Public Hearing of Draft Bills
23050180	Provision of Vacation Jobs/ Jobs Placements for Youths
23050181	Provision of Micro Credit Scheme to Youth for Small Scale Ventures
23050182	Provision of Youth Empowerment Scheme
23050183	Support for Community/ Ward Projects
23050184	Women Empowerment Programme
23050185	Provision of Micro Credit/ Loans to Women Traders, Farmers and Associations
23050186	Awareness Campaign against Female Circumcision/ Violence against Women
23050187	Independence Day Celebration
23050188	Sports Development/ Talent Hunt/ Equipping of Football Clubs
23050189	Skills Acquisition Programme for the Physically Challenged
23050190	Children Parliament/ ASFAC Programme
23050191	Skills Acquisition Programme
23050192	Armed Forces Remembrance Day Celebration
23050193	Conditional Cash Transfer
23050194	NEPAD Activities in Local Government

23050195	Volunteer Services
23050196	Local Emergency Management Agency (LEMA)
23050197	Welfare Service to Handicaps, Less Privileged, Orphans, Aged, Vulnerable Children, Etc.
23050198	Anti Cultism/ Torture Crusade/ Trafficking in Persons
23050199	Mediation/ Peace Building Programme
	<b>Other Capital Projects</b>
	<b>Acquisition of Non Tangible Assets and Other Expenditures on Capital Projects N.E.C (Cont.)</b>
23050201	Training of Traditional Birth Attendance
23050202	Other Social Services
23050203	Mini Water Scheme
23050204	Supply of Water to Council Secretariats/ Quarters
23050205	Geo-physical Survey of Communities
23050206	Erosion Control
23050207	Boundary Matters
23050208	Development of Border Communities
23050209	Survey of Council Lands
23050210	Painting of Secretariat or Offices/ Residential Quarters
23050211	Provision of Auto-Map and Development of Auto Space Database
23050212	Environmental Sanitation/ Refuse Disposal
23050213	Environmental Management and Protection
23050214	Develop a Beautification Master Plan
23050215	Provide Public Enlightenment on the use of Public Toilets
23050216	Fumigation of Council Offices and Residential Quarters
23050217	Monitoring and Evaluation of Council Projects
23050218	Capacity Building
23050219	Insurance of Vehicle
23050220	Production of Council Annual Budget/ Action Plan
23050221	Provision of Security Operatives/ Internal Threats Management
23050222	Anti Corruption Practices
23050223	Local Government Elections/ Tribunals
23050224	Quarterly Preparations of Staff Nominal Rolls
23050225	Automation of Local Government Payroll
23050226	Assets Verification
23050227	Inauguration of New Councils
23050228	Visits of Important Dignitaries
23050229	Quarterly Joint Planning Board Meeting
23050230	Research and Statistics Activities
23050231	Consultancy Services
23050232	Other Capital Services
23050233	Farm Development
23050234	Farm Settlement

23050235	Other Agricultural Projects
23050236	Animal Disease Control
23050237	National Health Insurance Scheme (NHIS)
23050238	Other ICT Projects/ Services
23050239	Youth Day Celebration
23050240	Democracy Day Celebration
23050241	Maintenance of Clean and Green Environment
23050242	Climate Change
23050243	Purchase of Vehicles (Official Car for Principal Staff & Others)
23050244	Special Security
23050245	Conditional Grant Scheme (CGS)
23050246	Global Sanitation Fund (GSF)
23050247	Other WASH Programme
23050248	Quarterly Cluster Meeting
23050249	Workers Day Celebration
23050250	Rent for Stakeholders (LGSC, AGLG, Etc.)
23050251	Sustainable Development Goals (SDGs) Projects
23050252	Provision of Soft Loans or Credit Facilities to Fish Farmers
23050253	Provision of Desks/ Teaching Aids
23050254	Grass Cutter/ Snail Farming
23050255	Other Farm Projects/ Services
23050256	Other Livestock/ Veterinary Services
23050257	Other Forestry Projects/ Services
23050258	Other Fisheries Projects/ Services
23050259	Other Manufacturing & Crafts Projects/ Services
23050260	Other Power Projects/ Services
23050261	Training & Retraining on ICT
23050262	Skill Acquisition Programme for the Physically Challenged
23050263	Establishment of Rehabilitation Centres
23050264	Youth Vocational Training
23050265	Youth Re-integration Schemes
23050266	Evacuation of Unidentified Corpse
23050267	Evacuation of Lunatics
23050268	Recruitment of Qualified Teachers
23050269	Community Sensitization
23050270	Establishment of more Girls School
23050271	Establishment of Bursary Scheme
23050272	Establishment of Orchards Tree Planting Campaign
23050274	Provision of Annuak Tree Planting
23050275	Clearing of Deciduous Road Side Shrubs
23050276	Contribution to Yobe State University
23050277	Training of Midwives

23050278	Counterpart Funding for Community Radios
23050279	Counterpart Funding to Yobe State Rural Water Supply
23050280	Sinking of Productive Cement Wells at various Locations of the LGA Council
23050281	Contribution to Sanitation Committee
23050282	New Layout Demarcation of Mechanical Village, New Fire-wood Market, New Timber Market
23050283	Special Assistance
23050284	Area Development Programmes
23050285	Contribution to Developer Projects
23050286	Emergency Relief to Disaster Victims
23050287	Contribution to Yobe Islamic Center (YMIC)
23050288	Contribution to District House
23050289	Finance Management Training for Farmers

#### 4.2.5 Assets

The domesticated assets codes are presented in the following table. The domestication is done mainly on cash basis of accounting method, therefore, assets entities for inventories, advances, prepayments/ arrears and other accrual related items are not covered. After the local councils would have adapt to the new CoA on cash basis of accounting method, through a transition process, the CoA will then be revised, exclusively for accrual accounting method.

<b>3</b>	<b>Assets</b>
<b>31</b>	<b>Current Assets</b>
<b>3101</b>	<b>Cash/ Bank Balances held by the Treasurer</b>
<b>310101</b>	<b>Consolidated Revenue Fund (CRF)</b>
31010101	Cash Balance- Consolidated Revenue Fund
<b>3101</b>	<b>Cash/ Bank Balances held by the Treasurer</b>
<b>310102</b>	<b>Capital Development Fund</b>
31010201	Cash Balance- Capital Development Fund
<b>3101</b>	<b>Cash/ Bank Balances held by the Treasurer</b>
<b>310103</b>	<b>Contingency Fund</b>
31010301	Cash Balance- Contingency Fund
<b>3102</b>	<b>Cash and Bank Balances Held by Departments</b>
<b>310201</b>	<b>Cash and Bank Balances Held by Departments</b>
31020101	Department Cash Balance- Capital
31020102	Department Cash Balance- Personnel
31020103	Department Cash Balance- Overhead
31020104	Department Cash Balance- Revenue
31020105	Department Cash Balance- Consolidated Revenue Fund
31020106	Department Cash Balance- Aids and Grants
31020107	Department Cash Balance- Loans
31020108	Department Cash Balance- Other Funds
<b>3103</b>	<b>Treasury Cash Transfers/ Cash Transfers from CRF</b>
<b>310301</b>	<b>Cash Transfer- Statutory Transfer</b>
31030101	Cash Transfer- Statutory Transfer
<b>3103</b>	<b>Treasury Cash Transfers/ Cash Transfers from CRF</b>
<b>310302</b>	<b>Cash Transfer- Main</b>
31030201	Cash Transfer- Personnel Cost
31030202	Cash Transfer- Overhead Cost
31030203	Cash Transfer- Capital
31030204	Cash Transfer- MDG/ DRG
31030205	Cash Transfer- JAAC Direct Allocation
31030206	Cash Transfer- Revolving Fund
<b>3103</b>	<b>Treasury Cash Transfers/ Cash Transfers from CRF</b>
<b>310303</b>	<b>Cash Transfer- Consolidated Revenue Fund Charges</b>
31030301	Cash Transfer- Consolidated Revenue Fund Charges

<b>3104</b>	<b>Internal Cash Transfers</b>
<b>310401</b>	<b>Internal Cash Transfer- General</b>
31040101	Cash Transfer to Out Stations
31040102	Inter Account Transfers
31040103	Inter Department Cash Transfer
31040104	Revenue Remittances

#### 4.2.6 Liabilities

The domesticated liability codes are presented in the following table

<b>4</b>	<b>Liabilities</b>
<b>41</b>	<b>Liabilities/ Equity</b>
<b>4101</b>	<b>Deposits- General</b>
<b>410101</b>	<b>Contract Retention Fees</b>
41010101	Contract Retention Fees
<b>4102</b>	<b>Loans and Debts</b>
<b>410201</b>	<b>Loans and Debts</b>
41020101	Loans and Debts
<b>4103</b>	<b>Unremitted Deductions</b>
<b>410301</b>	<b>Unremitted Taxes</b>
41030101	Unremitted Taxes- Payee
41030102	Unremitted Taxes- Withholding Taxes
41030103	Unremitted Taxes- Value Added Taxes
<b>4103</b>	<b>Unremitted Deductions</b>
<b>410302</b>	<b>Unremitted Deductions from Salary</b>
41030201	National Health Insurance Scheme
41030202	Contributory Pension Scheme
41030203	Union Dues
41030204	Housing Revolving Funds Deductions
41030205	Co-operative Societies
41030206	Housing Funds
41030207	Insurance Programmes (superannuation)
41030208	Welfare Loan Scheme
41030209	Dependent Fund
41030210	Poverty Alleviation Scheme
41030214	Loan Deductions
41030215	Pay cut Recovered
41030216	Overpayment Recoverable (Receipt)
41030217	Contributions towards the Construction of Religious Centres
41030218	Contributions towards Maintenance of Water Supply in the LGC
<b>4104</b>	<b>Accrued Expenses</b>
<b>410401</b>	<b>Accrued Expenses</b>
41040101	Personnel Emoluments
41040102	Pension & Gratuity
41040103	Professional Fees
41040104	Goods & Services
41040105	Utilities
41040106	Staff Claims

### 4.3 The Functional Segment

#### 4.3.1 Structure of the Functional Segment

There are three (3) element within the structure of the functional segment. The elements are main function or divisions, function or groups, and secondary function or classes. The total number of digits in the function segment is five (5) and the transaction entities for both budgeting and accounting are done at secondary function or classes level. The other layers in the rollups, that is function or groups, and main function or divisions, are mainly for reporting. In terms of rollups, the elements within the functional segment can be rolled up in vertical and horizontal rollups as shown in the following table.

VERTICAL ROLLUPS		
S/N	DESCRIPTION	ROLLUPS
1	MAIN FUNCTION OR DIVISIONS	XXX
2	FUNCTION OR GROUPS	XXX-X
3	SECONDARY FUNCTION OR CLASSES	XXX-X-X

HORIZONTAL ROLLUPS		
MAIN FUNCTION OR DIVISIONS	FUNCTION OR GROUPS	SECONDARY FUNCTION OR CLASSES
XXX	XXX-X	XXX-X-X

#### 4.3.2 Domesticated Functional Segment

The domesticated functional codes are presented in the following table.

<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
<b>701</b>	<b>General Public Services</b>
<b>7012</b>	<b>Foreign Economic Aid</b>
70121	Economic Aid to Foreign Countries and Countries in Transition
70122	Economic Aid Routed through International Organizations
<b>701</b>	<b>General Public Services</b>
<b>7013</b>	<b>General Services</b>
70131	General Personnel Services
70132	Overall Planning and Statistical Services
70133	Other General Services
<b>701</b>	<b>General Public Services</b>
<b>7014</b>	<b>Basic Research</b>
70140	Basic Research
<b>701</b>	<b>General Public Services</b>
<b>7015</b>	<b>R&amp;D General Public Services</b>
70150	R&D General Public Services
<b>701</b>	<b>General Public Services</b>
<b>7016</b>	<b>General Public Services N.E.C</b>
70160	General Public Services N.E.C
<b>701</b>	<b>General Public Services</b>
<b>7017</b>	<b>Public Debt Transactions</b>
70170	Public Debt Transactions
<b>701</b>	<b>General Public Services</b>
<b>7018</b>	<b>Transfer of a General Character between Different Levels of Government</b>
70180	Transfer of a General Character between Different Levels of Government
<b>703</b>	<b>Public Order and Safety</b>
<b>7032</b>	<b>Fire Protection Services</b>
70320	Fire Protection Services
<b>703</b>	<b>Public Order and Safety</b>
<b>7033</b>	<b>Law Courts</b>
70330	Law Courts
<b>704</b>	<b>Economic Affairs</b>
<b>7041</b>	<b>General Economic, Commercial, and Labour Affairs</b>
70411	General Economic Affairs
70412	General Labour Affairs

<b>704</b>	<b>Economic Affairs</b>
<b>7042</b>	<b>Agriculture, Forestry, Fishing, and Hunting</b>
70421	Agriculture
70422	Forestry
70423	Fishing and Hunting
<b>704</b>	<b>Economic Affairs</b>
<b>7043</b>	<b>Fuel and Energy</b>
70430	Fuel and Energy
<b>704</b>	<b>Economic Affairs</b>
<b>7044</b>	<b>Mining, Manufacturing, and Construction</b>
70441	Mining
70442	Manufacturing
70443	Construction
<b>704</b>	<b>Economic Affairs</b>
<b>7045</b>	<b>Transport</b>
70451	Road Transport
70452	Water Transport
<b>704</b>	<b>Economic Affairs</b>
<b>7046</b>	<b>Communication</b>
70460	Communication
<b>704</b>	<b>Economic Affairs</b>
<b>7047</b>	<b>Other Industries</b>
70471	Distributive Trade, Storage, and Warehousing
70472	Hotels and Restaurants
70473	Tourism
70474	Multipurpose Development Projects
<b>704</b>	<b>Economic Affairs</b>
<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
70485	R&D Transport
70486	R&D Communication
70487	R&D Other Industries
<b>704</b>	<b>Economic Affairs</b>
<b>7049</b>	<b>Economic Affairs N.E.C</b>
70490	Economic Affairs N.E.C
<b>705</b>	<b>Environmental Protection</b>
<b>7051</b>	<b>Waste Management</b>
70510	Waste Management
<b>705</b>	<b>Environmental Protection</b>
<b>7052</b>	<b>Waste Water Management</b>
70520	Waste Water Management

<b>705</b>	<b>Environmental Protection</b>
<b>7053</b>	<b>Pollution Abatement</b>
70530	Pollution Abatement
<b>705</b>	<b>Environmental Protection</b>
<b>7054</b>	<b>Protection of Biodiversity and Landscape</b>
70540	Protection of Biodiversity and Landscape
<b>705</b>	<b>Environmental Protection</b>
<b>7055</b>	<b>R&amp;D Environmental Protection</b>
70550	R&D Environmental Protection
<b>705</b>	<b>Environmental Protection</b>
<b>7056</b>	<b>Environmental Protection N.E.C</b>
70560	Environmental Protection N.E.C
<b>706</b>	<b>Housing and Community Amenities</b>
<b>7061</b>	<b>Housing Development</b>
70610	Housing Development
<b>706</b>	<b>Housing and Community Amenities</b>
<b>7062</b>	<b>Community Development</b>
70620	Community Development
<b>706</b>	<b>Housing and Community Amenities</b>
<b>7063</b>	<b>Water Supply</b>
70630	Water Supply
<b>706</b>	<b>Housing and Community Amenities</b>
<b>7064</b>	<b>Street Lighting</b>
70640	Street Lighting
<b>706</b>	<b>Housing and Community Amenities</b>
<b>7065</b>	<b>R&amp;D Housing and Community Amenities</b>
70650	R&D Housing and Community Amenities
<b>706</b>	<b>Housing and Community Amenities</b>
<b>7066</b>	<b>Housing and Community Amenities N.E.C</b>
70660	Housing and Community Amenities N.E.C
<b>707</b>	<b>Health</b>
<b>7071</b>	<b>Medical Products, Appliances, and Equipment</b>
70711	Pharmaceutical Products
70712	Other Medical Products
70713	Therapeutic Appliances and Equipment
<b>707</b>	<b>Health</b>
<b>7072</b>	<b>Outpatient Services</b>
70721	General Medical Services
70722	Specialized Medical Services
70723	Dental Services
70724	Paramedical Services
<b>707</b>	<b>Health</b>

<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>707</b>	<b>Health</b>
<b>7074</b>	<b>Public Health Services</b>
70740	Public Health Services
<b>707</b>	<b>Health</b>
<b>7075</b>	<b>R&amp;D Health</b>
70750	R&D Health
<b>707</b>	<b>Health</b>
<b>7076</b>	<b>Health N.E.C</b>
70760	Health N.E.C
<b>708</b>	<b>Recreation, Culture and Religion</b>
<b>7081</b>	<b>Recreation and Sporting Services</b>
70810	Recreation and Sporting Services
<b>708</b>	<b>Recreation, Culture and Religion</b>
<b>7082</b>	<b>Cultural Services</b>
70820	Cultural Services
<b>708</b>	<b>Recreation, Culture and Religion</b>
<b>7083</b>	<b>Broadcasting and Publishing Services</b>
70830	Broadcasting and Publishing Services
<b>708</b>	<b>Recreation, Culture and Religion</b>
<b>7084</b>	<b>Religious and Other Community Services</b>
70840	Religious and Other Community Services
<b>708</b>	<b>Recreation, Culture and Religion</b>
<b>7085</b>	<b>R&amp;D Recreation, Culture and Religion</b>
70850	R&D Recreation, Culture and Religion
<b>708</b>	<b>Recreation, Culture and Religion</b>
<b>7086</b>	<b>Recreation, Culture and Religion N.E.C</b>
70860	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>709</b>	<b>Education</b>
<b>7092</b>	<b>Secondary Education</b>
70921	Lower Secondary Education
70922	Upper Secondary Education
<b>709</b>	<b>Education</b>
<b>7093</b>	<b>Post-Secondary Non-Tertiary Education</b>

70930	Post-Secondary Non-Tertiary Education
<b>709</b>	<b>Education</b>
<b>7094</b>	<b>Tertiary Education</b>
70941	First Stage of Tertiary Education
70942	Second Stage of Tertiary Education
<b>709</b>	<b>Education</b>
<b>7095</b>	<b>Education Not Definable by Level</b>
70950	Education Not Definable by Level
<b>709</b>	<b>Education</b>
<b>7096</b>	<b>Subsidiary Services to Education</b>
70960	Subsidiary Services to Education
<b>709</b>	<b>Education</b>
<b>7097</b>	<b>R&amp;D Education</b>
70970	R&D Education
<b>709</b>	<b>Education</b>
<b>7098</b>	<b>Education N.E.C</b>
70980	Education N.E.C
<b>710</b>	<b>Social Protection</b>
<b>7101</b>	<b>Sickness and Disability</b>
71011	Sickness
71012	Disability
<b>710</b>	<b>Social Protection</b>
<b>7102</b>	<b>Old Age</b>
71020	Old Age
<b>710</b>	<b>Social Protection</b>
<b>7103</b>	<b>Survivors</b>
71030	Survivors
<b>710</b>	<b>Social Protection</b>
<b>7104</b>	<b>Family and Children</b>
71040	Family and Children
<b>710</b>	<b>Social Protection</b>
<b>7105</b>	<b>Unemployment</b>
71050	Unemployment
<b>710</b>	<b>Social Protection</b>
<b>7106</b>	<b>Housing</b>
71060	Housing
<b>710</b>	<b>Social Protection</b>
<b>7107</b>	<b>Social Exclusion N.E.C</b>
71070	Social Exclusion N.E.C
<b>710</b>	<b>Social Protection</b>
<b>7108</b>	<b>R&amp;D Social Protection</b>
71080	R&D Social Protection

<b>710</b>	<b>Social Protection</b>
<b>7109</b>	<b>Social Protection N.E.C</b>
71090	Social Protection N.E.C

#### 4.4 The Programme Segment

##### 4.4.1 Structure of the Programme Segment

There are five (5) elements within the structure of the programme segment. The elements are policy, programme, project, objectives, and activity. The total number of digits in the programme segment is fourteen (14) and the transaction entities for both budgeting and accounting are done activity level. The other layers in the rollups, that is, objective, project, programme, and policy, are mainly for reporting. In terms of rollups, the elements within the programme segment can be rolled up in vertical and horizontal rollups as shown in the following table.

VERTICAL ROLLUPS		
S/N	DESCRIPTION	ROLLUPS
1	POLICY	XX
2	PROGRAMME	XX-XX
3	PROJECT	XX-XX-XXXXXX
4	OBJECTIVE	XX-XX-XXXXXX-XX
5	ACTIVITY	XX-XX-XXXXXX-XX-XX

HORIZONTAL ROLLUPS				
POLICY	PROGRAMME	PROJECT	OBJECTIVE	ACTIVITY
XX	XX-XX	XX-XX-XXXXXX	XX-XX-XXXXXX-XX	XX-XX-XXXXXX-XX-XX

#### 4.4.2 Domesticated Programme Segment

The domesticated Programme codes are presented in the following table.

<b>01</b>	<b>Economic Development</b>
<b>0101</b>	<b>Economic Empowerment Through Agriculture (General)</b>
<b>0101100001</b>	<b>Development of Farm Settlements</b>
<b>010110000101</b>	<b>Increase in Farm Production</b>
01011000010101	Purchase/ Provision of Fertilizers to Farmers
01011000010102	Purchase of Improved Seedlings (Cassava, Yams, Maize, Banana/ Plantain Suckers, Etc.)
01011000010103	Training/ Sensitization to Farmers
01011000010104	Contributions towards IFAD/ FADAMA Project
01011000010105	Provision of Agro Chemicals to Farmers
01011000010106	World Food Day Celebrations
01011000010107	Counterpart Funds for Donor Assisted Projects
01011000010108	Provision of Extension Services
01011000010109	Special Programme for Food Security
01011000010110	Establishment/ Maintenance of Multipurpose Farm
01011000010111	Tree Crop Development/ Raising of Seedlings- Cocoa, Oil Palm, Cashew, Etc.
01011000010112	Establishment/ Development of Orchards I Tree Planting Campaign
01011000010113	Honey Production
01011000010114	Farm Development
01011000010115	Farm Settlement
01011000010116	Acquisition of Land
01011000010117	Grass Cutter/ Snail Farming
01011000010118	Other Farm Projects/ Services
<b>0101100002</b>	<b>Provision of Micro Credit to Farmers</b>
<b>010110000201</b>	<b>Increase the Volume of Credit Facility to Farmers</b>
01011000020101	Single digit interest rate Loans to Farm
01011000020102	Establishment of Agricultural Co-operative Society
01011000020103	Finance Mangement Training for Farmers
<b>0101100003</b>	<b>Provision of Mechanized Farm Equipment</b>
<b>010110000301</b>	<b>Increase in Farm Export</b>
01011000030101	Purchase of Modernized Farm Equipments
01011000030102	Appropriate Farming Technology
01011000030103	Training of Farmers on Modern technology of Farming
01011000030104	Upgrading/Construction of Dams
01011000030105	Construction of Silos/ Storage facilities
01011000030106	Participation in Agricultural Trade Fair/ Exhibition
01011000030107	Acquisition/ Maintenance of Tractors and Other Equipment
01011000030108	Procurement of Farm Tools and Agricultural Equipment
01011000030109	Drilling of Borehole for Nursery Plants and Overhead Tank in various Communities

01011000030110	Purchase of Machines/ Equipment for Irrigation Farming
<b>0101100004</b>	<b>Development of Animal Settlements</b>
<b>010110000401</b>	<b>Livestock/ Veterinary</b>
01011000040101	Establishment, Maintenance and Monitoring of Poultry Farms
01011000040102	Establishment, Maintenance and Monitoring of Cattle and Goat Farms
01011000040103	Sensitization Campaign on the Control of Avian Influenza (Bird Flu)
01011000040104	Construction of Abattoirs
01011000040105	Animal Disease Control
01011000040106	Provision of Veterinary Equipment/ Drugs
01011000040107	Rehabilitation/ Rehabilitation of Abattoir
01011000040108	Other Livestock/ Veterinary Services
<b>0101100005</b>	<b>Forestry Development</b>
<b>010110000501</b>	<b>Forestry</b>
01011000050101	Afforestation/ Tree Planting
01011000050102	Awareness Campaign against Bush Burning
01011000050103	Monitoring Fire Disasters
01011000050104	Procurement of Forestry Equipment
01011000050105	Development of Botanical Garden
01011000050106	Rehabilitation/ Rehabilitation of Nurseries
01011000050107	Ancillary Equipment for Forestry Dam
01011000050108	Provision of Annual Tree Planting
01011000050109	Establishment of New Forestry Nursery
01011000050110	Clearing of Deciduous Road Side Shrubs
01011000050111	Other Forestry Projects/ Services
<b>0101100006</b>	<b>Fishing Establishments/ Developments</b>
<b>010110000601</b>	<b>Fisheries</b>
01011000060101	Establishment/ Development/ Maintenance & Monitoring of Fish Ponds/ Farms
01011000060102	Provision of Fishing Equipment to Fish Farmers
01011000060103	Provision of Soft Loans or Credit Facilities to Fish Farmers
01011000060104	Fisheries Resource Survey and Data Collection
01011000060105	Other Fisheries Projects/ Services
<b>0101100007</b>	<b>Manufacturing, Arts &amp; Crafts Establishments/ Developments</b>
<b>010110000701</b>	<b>Manufacturing &amp; Crafts</b>
01011000070101	Establishment of Art & Craft Centre
01011000070102	Organization/ Participation in Arts and Crafts Exhibitions
01011000070103	Establishment/ Maintenance of Manufacturing/ Processing Factories
01011000070104	Purchase/ Provision of Hand Craft Materials
01011000070105	Other Manufacturing & Crafts Projects/ Services
<b>01</b>	<b>Economic Development</b>
<b>0114</b>	<b>Power Generation and Distribution (General)</b>
<b>0114100001</b>	<b>Sustainable Power Supply</b>
<b>011410000101</b>	<b>Increase Access to Electricity Supply</b>

01141000010101	Construction/ Rehabilitation of Power generating Plants
01141000010102	Upgrade Distribution Facilities
01141000010103	Protection of Power Infrastructure
01141000010104	Council Electrification Projects
01141000010105	Purchase/ Installation of Generators
01141000010106	Purchase/ Installation of Transformers
01141000010107	Electricity Maintenance
01141000010108	Purchase of Electronics/ Electrical Equipment
01141000010109	Contribution to State Electrification Agency for Rural Electrification
01141000010110	Provision/ Maintenance/ Rehabilitation of Street Lights
01141000010111	Extension of Power Grid
01141000010112	Other Power Projects/ Services
<b>01</b>	<b>Economic Development</b>
<b>0117</b>	<b>Commerce and Finance</b>
<b>0117100001</b>	<b>Economic Development (Commerce and Finance Related)</b>
<b>011710000101</b>	<b>Commerce and Finance as part of the Economic Development of the LGC</b>
01171000010101	Improving Machinery for Revenue Generation
01171000010102	Establishment of Revenue Court to Try Defaulters
01171000010103	Construction of Market Stalls, Open or Lock up Stores/ Shops
01171000010104	Construction/ Maintenance of Pour Flush Toilets in Markets/ Other Places
01171000010105	Establishment/ Development/ Maintenance of Motor Parks
01171000010106	Procurement of Uniform for Revenue Staff
01171000010107	Establishment of Cyber Café
01171000010108	Preparation of Financial Reports
01171000010109	Construction of Shopping Centre/ Complex
01171000010110	Procurement of Revenue Materials
01171000010111	Rent for Health Posts
01171000010112	Procurement of Bricks Making Machines
01171000010113	Molding of Compressed Earth Bricks
01171000010114	Procurement/ Installation of Groundnuts Deshler
01171000010115	Construction/ Maintenance of Warehouse
01171000010116	Establishment/ Maintenance of Filling Station
01171000010117	Construction/ Maintenance of Hotel
01171000010118	Establishment/ Maintenance of Mass Transit/ Procurement of Buses
01171000010119	Participation in Local and International Trade Fairs
01171000010120	Maintenance/ Repairs of Trucks (Grader, Tipper, Etc.)
01171000010121	Purchase, Installation and Maintenance of Safe
01171000010122	Establishment/ Maintenance of Marketing Company
01171000010123	Construction/ Maintenance of Recreational/ Amusement Park
01171000010124	Support to Cooperative Societies
01171000010125	Cassava Pellets/ Chips Production
01171000010126	Establishment/ Maintenance/ Reactivation of Oil Mills

01171000010127	Establishment/ Maintenance/ Reactivation of Garri Processing Mills
01171000010128	Rice Milling
01171000010129	Purchase of Shares
01171000010130	Construction of Mechanic Village
01171000010131	Other Commercial Ventures
01171000010132	IPSAS Training
01171000010133	Construction/ Establishment of Motor Parks
01171000010134	Construction of Open Market Sheds
01171000010135	Construction of Lock Up Stores
01171000010136	Rehabilitation/ Maintenance of Open Market Sheds
01171000010137	Rehabilitation/ Maintenance of Lock Up Stores
01171000010138	Feeds Production
01171000010139	Statutory Contributions to Joint Account
01171000010140	Purchase of Firefighting Water Tank
01171000010141	Purchase of Trucks
01171000010142	Purchase of Graders, Tippers, Etc.
01171000010143	Rehabilitation of Stadium Complex
01171000010144	Purchase of Costume/ Equipment for Cultural Dancers
01171000010145	Purchase of Sport Equipment and Logistics
01171000010146	Purchase of Fire Extinguisher
01171000010147	Provision of Emergency Relief to Disaster Victims
01171000010148	Contribution to Yobe Islamic Center (YMIC)
01171000010149	Repayment of Loans and Interests
01171000010150	Other Commerce and Finance Projects/ Services
<b>01</b>	<b>Economic Development</b>
<b>0115</b>	<b>Transportation (General)</b>
<b>0115100001</b>	<b>Effective Road Transport System</b>
<b>011510000101</b>	<b>Improve Road Network</b>
01151000010101	Construction of New Roads
01151000010102	Maintenance/ Rehabilitation of Roads
01151000010103	Concessionairing arrangement for Road
01151000010104	Construction/ Completion of Culverts
01151000010105	Construction/ Completion of Bridges
01151000010106	Extension of Existing Road
01151000010107	Tarring or Asphaltting of Roads/ Council Premises/ Quarters
01151000010108	Provision of Farm Roads to Farm Development/ Settlement Sites
01151000010109	Grading of Rural or Feeder Roads
01151000010110	Provision of Road Signs
01151000010111	Development of Transport Master Plan
01151000010112	Purchase/ Repairs of Earth Moving Equipment
01151000010113	Construction of Bus Stops
01151000010114	Other Road Improvement Projects/ Services

<b>0115100002</b>	<b>Effective Rail Transport System</b>
<b>011510000201</b>	<b>Improve Rail Network</b>
01151000020101	Construction of New Rail Lines
01151000020102	Upgrading/ Rehabilitation of Existing Rail Lines
01151000020103	Concessionaire arrangement for Rail Services
01151000020104	Other Rail Network Projects/ Services
<b>0115100003</b>	<b>Effective Inland Water Ways Transport System</b>
<b>011510000301</b>	<b>Improve Inland Water Way Networks</b>
01151000030101	Dredging of New Water Ways
01151000030102	Upgrading/ Rehabilitation of Existing Harbours
01151000030103	Concessionaire arrangement for Inland Water Ways
01151000030104	Water Transportation
01151000030105	Other Water Ways Projects/ Services
<b>0115100004</b>	<b>Effective Air Transport System</b>
<b>011510000401</b>	<b>Improve Safety Air Transport Network</b>
01151000040101	Construction/ Rehabilitation of Airports
01151000040102	Upgrading Navigation of Airports Facilities
01151000040103	Concessionaire arrangement for Airports
01151000040104	Other Air Transport Projects/ Services
<b>New CoA Code</b>	<b>Description</b>
<b>02</b>	<b>Social Services Development</b>
<b>0205</b>	<b>Enhancing Quality Education (General)</b>
<b>0205100001</b>	<b>Universal Basic Education</b>
<b>020510000101</b>	<b>Improvement in Literacy Level</b>
02051000010101	Establishment of Bursary Scheme
02051000010102	Provision of Desk/ Teaching Aids
02051000010103	Enlightenment of Stakeholders(PTA)
02051000010104	Construction /rehabilitation of School Infrastructure
02051000010105	Training & Retraining of Teachers
02051000010106	Award of Scholarship/ Bursary
02051000010107	Construction/ Completion of New Classroom
02051000010108	Provision of Exercise Books
02051000010109	Monitoring of Teaching Process/ Teachers Postings to Urban and Rural Areas
02051000010110	Renovation of Primary Schools/ Quarters
02051000010111	Provision of School Uniform, Sandals, Etc. for Primary School Pupils
02051000010112	Encouragement of Attendance and Healthy Competitions in Primary Schools (School Debate, Quiz Competition, Etc.)
02051000010113	Construction/ Maintenance of Library
02051000010114	Payment of Exam Fees for Primary Six Pupils, NECO, WAEC, JAMB, Etc. in Public Schools
02051000010115	Personnel Audits of Teachers and Council Staff
02051000010116	Sensitize Parents towards Mandatory Education of Children/ Wards
02051000010117	Encouragement of Adult and Non-formal Education

02051000010118	Contribution to Yobe State University
02051000010119	Landscaping of Primary Schools
02051000010120	Renovation of Local Government Education Authority (LGEA)
02051000010121	Sustainable Development Goals (SDGs) Projects
02051000010122	Fumigation of Schools
02051000010123	Other Educational Projects/ Services
<b>0205100002</b>	<b>Higher Education</b>
<b>020510000201</b>	<b>Improving Quality of Graduate</b>
02051000020101	Review of Curriculum contents
02051000020102	Investment in Research & Development
02051000020103	Training and Re-training of Teachers/ Instructors
02051000020104	Recruitment of Qualified Teachers
<b>0205100003</b>	<b>Girl Child Education</b>
<b>020510000301</b>	<b>Improve Girl Child Education Enrolment</b>
02051000030101	Community Sensitization
02051000030102	Establishment of more Girls School
02051000030103	Establishment of Bursary Scheme
02051000030104	Training and Re-training of Teachers/ Instructors
<b>02</b>	<b>Social Services Development</b>
<b>0204</b>	<b>Improvements to Human Health (General)</b>
<b>0204100001</b>	<b>Access to Primary Health Care</b>
<b>020410000101</b>	<b>Reduction in Maternal and Infant Mortality rate</b>
02041000010101	Construction/Rehabilitation of Primary Health/ Dispensary Centres
02041000010102	Equipping Health Centres
02041000010103	Provision of Affordable Drugs
02041000010104	Recruitment of Qualified Personnel
02041000010105	Training and retraining of Health Personnel
02041000010106	Provision of Revolving Drug Scheme
02041000010107	Fumigation of Health Centres
02041000010108	Provision of Equipment, Furniture and Drugs for Health Centres/ Maternity Clinics
02041000010109	Eye Care Project
02041000010110	Training of Health Workers
02041000010111	Health Education and Community Mobilization
02041000010112	Monitoring and Evaluation of Health Facilities
02041000010113	World Breastfeeding Day/ Safe Motherhood Day
02041000010114	School Health Services
02041000010115	Renovation of Health Centres
02041000010116	Reproductive Health
02041000010117	Child Health Week
02041000010118	Awareness Campaign for Patronage of Health Facilities
02041000010119	Payment of Rent on Health Posts
02041000010120	LG Health Intervention Programme- Free Medical/ Surgical Services to the Less Privilege

02041000010121	Support to Voluntary Health Organization/ Vulnerable
02041000010122	Biometric Registration of Pregnant Women
02041000010123	Engagement of Medical Consultants/ Allowances
02041000010124	Procurement/ Maintenance/ Repairs of Ambulance
02041000010125	Other Health Projects
02041000010126	National Health Insurance Scheme (NHIS)
02041000010127	Training of Traditional Birth Attendance/ Midwives
02041000010128	Other Primary Health Projects/ Services
<b>0204100002</b>	<b>Control and Prevention of HIV &amp; AIDS</b>
<b>020410000201</b>	<b>Reduction of Prevalence of HIV &amp; AIDS</b>
02041000020101	Prevention of Mother to Child Transmission
02041000020102	Provision of Anti-Retroviral Drugs/ Commodities
02041000020103	Provision of Testing and Counseling Services
02041000020104	Strengthen Health Public-Private Partnership
02041000020105	HIV/ AIDS Awareness Campaign/ Establishment of VTC Centre (LACA)
02041000020106	World AIDS Day Celebrations
02041000020107	Other HIV & AIDS Projects/ Services
<b>0204100003</b>	<b>Control and Prevention of Common Killer Diseases</b>
<b>020410000301</b>	<b>Reduction in Prevalence of Diseases</b>
02041000030101	Expansion of National Programme on Immunization (NPI)
02041000030102	Laboratory Equipment/ Services
02041000030103	Integrated Measles Campaign
02041000030104	Disease Surveillance and Control (eg. CoVid-19)
02041000030105	Roll Back Malaria Project
02041000030106	Procurement of Vaccines
02041000030107	Construction of Waste Incinerators
02041000030108	Purchase of Sanitation Vehicles
02041000030109	Other Prevention of Common Killer Diseases, Projects/ Services
<b>02</b>	<b>Social Services Development</b>
<b>0211</b>	<b>Information and Communication Technology (ICT) General</b>
<b>0211100001</b>	<b>ICT Literacy</b>
<b>021110000101</b>	<b>Increase Access to ICT</b>
02111000010101	Establishment/ Construction of ICT Training Centres
02111000010102	Provision of ICT Infrastructures
02111000010103	Training & Retraining on ICT
02111000010104	Equipping of ICT Centres
02111000010105	Purchase of Computers and Accessories
02111000010106	Purchase of Public Address System
02111000010107	Production of Council Calendar/ Almanac
02111000010108	Provision of Information/ Communication Equipment
02111000010109	Production and Publication of Bye-laws

02111000010110	Website Development
02111000010111	Publicity of Local Government Activities
02111000010112	Procurement of Digital Satellite Television (DSTV)
02111000010113	Provision of Local Area Network (LAN)
02111000010114	Engagement of ICT Instructors
02111000010115	Town Hall Meetings/ Interactive Sessions/ Needs Assessments/ Tours of Wards
02111000010116	Public Hearing of Draft Bills
02111000010117	Counterpart Funds for Community Radio
02111000010118	Other ICT Projects/ Services
<b>02</b>	<b>Social Services Development</b>
<b>0208</b>	<b>Youth Development (General)</b>
<b>0208100001</b>	<b>Job Creation</b>
<b>020810000101</b>	<b>Reduce Youth Unemployment</b>
02081000010101	Provision of Youth/ Skill Development Centre/ Equipment
02081000010102	Provision of Vacation Jobs/ Jobs Placements for Youths
02081000010103	Provision of Micro Credit Scheme to Youth for Small Scale Ventures
02081000010104	Provision of Youth Empowerment Scheme
02081000010105	Support for Community/ Ward Projects
02081000010106	Skill Acquisition Programme for the Physically Challenged
02081000010107	Children Parliament/ ASFAC Programme
02081000010108	Skills Acquisition Programme
02081000010109	Conditional Cash Transfer
02081000010110	NEPAD Activities in Local Government
02081000010111	Volunteer Services
02081000010112	Other Social Activities
02081000010113	Other Youth Development Projects/ Services
<b>0208100002</b>	<b>Youth Behavioral Change</b>
<b>020810000201</b>	<b>Reduce Youth Delinquency</b>
02081000020101	Establishment of Rehabilitation Centres
02081000020102	Youth Vocational Training
02081000020103	Youth Re-integration Schemes
02081000020104	Construction of Youth/ Civic Centres
02081000020105	Welfare Services to Handicaps, Less Privileged, Orphans, Aged, Vulnerable Children, Etc.
02081000020106	Anti Cultism/ Torture Crusade/ Trafficking in Persons
02081000020107	Mediation/ Peace Building Programme
02081000020108	Sports Development/ Talent Hunt/ Equipping of Football Clubs
<b>02</b>	<b>Social Services Development</b>
<b>0207</b>	<b>Gender (General)</b>
<b>0207100001</b>	<b>Women Empowerment</b>
<b>020710000101</b>	<b>Increasing Women Participation in Development</b>
02071000010101	Provision of Micro Credit/ Loans to Women Traders/ Farmers and Associations

02071000010102	Establishment of Women Vocational/ Development Centres
02071000010103	Women Empowerment Programme
02071000010104	Awareness Campaign against Female Circumcision/ Violence against Women
02071000010105	Other Women Empowerment Projects/ Services
<b>New CoA Code</b>	<b>Description</b>
<b>03</b>	<b>Environment and Regional Development</b>
<b>0310</b>	<b>Water Resources (General)</b>
<b>0310100001</b>	<b>Access to Safe Drinking Water</b>
<b>031010000101</b>	<b>Increase in Supply of Safe Drinking Water</b>
03101000010101	Constuction/Rehabilitation of Dams
03101000010102	Borehole Water Supply Schemes
03101000010103	Construction/ Rehabilitation of Water Plants
03101000010104	Provision of Boreholes
03101000010105	Mini Water Scheme
03101000010106	Maintenance/ Reactivation/ Rehabilitation of Boreholes
03101000010107	Supply of Water to Council Secretariat/ Quarters
03101000010108	Geo-physical Survey of Communities
03101000010109	Drilling of Boreholes with Solar and Overhead Tank
03101000010110	Drilling of Handpumps
03101000010111	Rehabilitation of Motorized Borehole
03101000010112	Counterpart Funding to Yobe State Rural Water Supply
03101000010113	Sinking of Productive Cement Well at Various Locations
03101000010114	Purchase of Lister Engine
03101000010115	Conversion of Existing Handpumps to Submersible Boreholes
03101000010116	Other Water Resources Projects/ Services
<b>03</b>	<b>Environment and Regional Development</b>
<b>0306</b>	<b>Housing and Rural Development (General)</b>
<b>0306100001</b>	<b>Mass Housing</b>
<b>030610000101</b>	<b>Increasing Affordable Housing</b>
03061000010101	Provision of Affordable Land
03061000010102	Empowering of Mortgage Institutions
03061000010103	Provision of Basic Infrastructure
03061000010104	Review of Land Laws
03061000010105	Construction/ Completion of New Offices
03061000010106	Construction/ Completion of Residential Quarters
03061000010107	Construction/ Maintenance of Guest Houses, Town Halls, Staff Canteen, Etc.
03061000010108	Renovation of Local Government Offices/ Quarters/ Guest Houses/ Canteen/ Etc.
03061000010109	Furnishing of Office/ Residential Quarters
03061000010110	Building/ Equipping of Stores, Cold Storages, Drugs Stores, Etc.
03061000010111	Construction/ Maintenance of Housing Estates
03061000010112	Maintenance of Council Property
03061000010113	Construction of Traditional Rulers Chambers

03061000010114	Renovation and Furnishing of High Courts
03061000010115	Renovation and Furnishing of Magistrate Courts
03061000010116	Furnishing of Staff Canteens
03061000010117	Furnishing of Police Station
03061000010118	Rent for Stakeholders (LGSC, AGLG, Etc.)
03061000010119	Construction of Police Sub-station
03061000010120	Construction/ Equipping of Mini Fire Service Station
03061000010121	Construction of Town Gate
03061000010122	Acquisition of Land and Payment of Compensation
03061000010123	Landscaping and Beautification
03061000010124	Construction/ Completion of Perimeter Fence
03061000010125	Boundary Matters
03061000010126	Development of Border Communities
03061000010127	Survey of Council Land/ Border
03061000010128	Painting of Secretariat/ Offices/ Residential Quarters
03061000010129	Provision of Auto-Map and Development of Auto Space Database
03061000010130	Other Town and Country Planning Projects/ Services
03061000010131	Area Development Programmes
03061000010132	Contribution to Developer Project
03061000010133	Other Housing Projects/ Services
<b>03</b>	<b>Environment and Regional Development</b>
<b>0309</b>	<b>Environmental Improvements</b>
<b>0309100001</b>	<b>Sustainable Environmental Development</b>
<b>030910000101</b>	<b>Reduce Environmental Degradation</b>
03091000010101	Afforestation and Reforestation Scheme
03091000010102	Procurement of Waste Management Equipment
03091000010103	Environmental Sanitation/ Refuse Disposal
03091000010104	Environmental Management and Protection
03091000010105	Develop a Beautification Master Plan
03091000010106	Maintenance of Clean and Green Environment
03091000010107	Provision of Pour Flush Toilets
03091000010108	Public Enlightenment on the use of Public Toilets
03091000010109	Fumigation of Council Offices and Residential Quarters
03091000010110	Contribution for Environmental Protection and Management
03091000010111	Climate Change
03091000010112	Concern Universal (GSF) RUSHPIN
03091000010113	Global Sanitation Fund (GSF)
03091000010114	Other WASH Programme
03091000010115	Evacuation of Unidentified Corpse
03091000010116	Evacuation of Lunatics
03091000010117	Erosion Control
03091000010118	Construction of Drainage Channels

03091000010119	Construction of Refuse Collection Centers
03091000010120	Contribution to Sanitation Committee
03091000010121	Other Environmental and Refuse Disposal Projects/ Services
<b>New CoA Code</b>	<b>Description</b>
<b>04</b>	<b>General Administration</b>
<b>0418</b>	<b>General Administration</b>
<b>0418100001</b>	<b>General Administration Related</b>
<b>041810000101</b>	<b>General Administration of the LGC</b>
04181000010101	Monitoring and Evaluation of Council Projects
04181000010102	Capacity Building
04181000010103	Production of Council Annual Budgets/ Action Plans
04181000010104	Provision of Security Operatives/ Internal Threats Management
04181000010105	Anti Corruption Practices
04181000010106	Preparation of Documents for Revenue Mobilization
04181000010107	Provision of Car Trackers
04181000010108	Support to Yobe State Elections Office
04181000010109	Local Government Elections/ Tribunal
04181000010110	Quarterly Preparation of Staff Nominal Roll
04181000010111	Automation of Local Government Payroll
04181000010112	Assets Verification
04181000010113	Inauguration of New Councils
04181000010114	Visits of Important Dignitaries
04181000010115	Quarterly Joint Planning Board Meetings
04181000010116	Research and Statistics Activities
04181000010117	Support to INEC Office
04181000010118	Special Security
04181000010119	Quarterly Cluster Meeting
04181000010120	Independence Day Celebration
04181000010121	Democracy Day Celebration
04181000010122	Armed Forces Remembrance Day Celebration
04181000010123	Local Emergency Management Agency (LEMA)
04181000010124	Youth Day Celebration
04181000010125	Purchase of Motor Cycles
04181000010126	Other Capital Services
04181000010127	Contribution to Emirate Council
04181000010128	Contribution to Security
04181000010129	Contribution to Police Command
04181000010130	Contribution of District Office
04181000010131	Workshops/ Seminars
04181000010132	Administrative Charges

## 4.5 The Fund Segment

### 4.5.1 Structure of the Fund Segment

There are three (3) elements within the structure of the fund segment. The elements are main funds, sub funds, and fund sources. The total number of digits in the fund segments is five (5) and the transaction entities for both budgeting and accounting are done at fund sources level. The other layers in the rollups, that is sub funds, and main funds, are mainly for reporting. In terms of rollups, the elements within the fund segment can be rolled up in vertical and horizontal rollups as shown in the following table.

VERTICAL ROLLUPS		
S/N	DESCRIPTION	ROLLUPS
1	MAIN FUNDS	XX
2	SUB FUNDS	XX-X
3	FUND SOURCES	XX-X-XX

HORIZONTAL ROLLUPS		
MAIN FUNDS	SUB FUNDS	FUND SOURCES
XX	XX-X	XX-X-XX

#### 4.5.2 Domesticated Fund Segment

The domesticated fund code are presented in the following table.

<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 Envelope</b>
02101	Main Envelope- Budgetary Allocation
<b>02</b>	<b>Consolidated Revenue Fund</b>
<b>022</b>	<b>CRF Charges</b>
02201	Pension and Gratuities
02202	Service Wide Vote
02203	Capital Supplementation
02204	Other CRF Charges
02205	Reserve Fund
<b>03</b>	<b>Capital Development Fund</b>
<b>031</b>	<b>CDF Main</b>
03101	Capital Development Fund
03102	Economic Fund
03103	Human 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>06</b>	
<b>1</b>	<b>Special and Trust Funds</b>
06103	Petroleum Equalization Fund
06104	Special and Trust Funds
06105	State and Local Government Joint Fund
06106	Education Trust Fund
<b>07</b>	<b>Other Public 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
07109	Sinking Fund for Judgment Debt Fund
07110	Staff Housing Fund

<b>08</b>	<b>Aid and Grants</b>
<b>081</b>	<b>Multilateral Aid 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	International Bank for Reconstruction and Development (IBRD)
08111	International Development Agency (IDA)
08112	International Finance Corporation (IFC)
08113	International Fund for Agricultural Development (IFAD)
08114	International Monetary Fund (IMF)
08115	Nigeria Trust Fund
08116	Nordic Development Fund
08117	Organization for Petroleum Exporting Countries (OPEC)
08118	United Nations Development Programme (UNDP)
08119	United Nations Children's Fund (UNICEF)
08120	United Nations Fund for Population Activities (UNFPA)
08121	World Bank Trust Fund
08122	World Food Programme (WFP)
08123	United Nations Capital Development Fund (UNCDF)
08124	Global 2000
08125	United Nations Industrial Development Organization (UNIDO)
08126	Multi-Donor Budget Support
08127	Millennium Development Goals (MDGs) Grants
08128	Donor Agencies Grants N.E.C
<b>08</b>	<b>Aid and Grants</b>
<b>082</b>	<b>Bilateral Aid 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>08</b>	<b>Aid and Grants</b>
<b>083</b>	<b>Local Aid and Grants</b>
08301	Donations by Local NGOs
08302	Donations by State Governments
08303	Donations by Local Governments

08304	Donations by Federal Government's Owned Companies
08305	Donations by Private Sector Companies
08306	Donations by Individuals
<b>09</b>	<b>Loans/ Debt</b>
<b>091</b>	<b>Multilateral Loans/ Debt</b>
09101	Multilateral Loans/ Debt
<b>09</b>	<b>Loans/ Debt</b>
<b>092</b>	<b>Bilateral Loans/ Debt</b>
09201	African Development Bank
09202	African Development Fund
09203	Arab Bank for Economic Development (BADEA)
09204	Arab Loan Fund for African Arab League
09205	ECOWAS Fund
09206	European Development Fund
09207	European Union
09208	European Investment Bank
09209	IDA- African Facility
09210	International Bank for Reconstruction and Development (IBRD)
09211	International Development Agency (IDA)
09212	International Finance Corporation (IFC)
09213	International Fund for Agricultural Development (IFAD)
09214	International Monetary Fund (IMF)
09215	Nigeria Trust Fund
09216	Nordic Development Fund
09217	Organization for Petroleum Exporting Countries (OPEC)
09218	United Nations Development Programme (UNDP)
09219	United Nations Children's Fund (UNICEF)
09220	United Nations Fund for Population Activities (UNFPA)
09221	World Bank Trust Fund
09222	World Food Programme (WFP)
09223	United Nations Capital Development Fund (UNCDF)
09224	Global 2000
09225	United Nations Industrial Development Organization (UNIDO)
09226	Multi-Donor Budget Support
<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

## 4.6 The Geo Code Segment

### 4.6.1 Structure of the Geo Code Segment

There are five (5) elements within the structure of the geo code segment. The elements are zone, state, senatorial district, local government area, and wards. The total number of digits in the geo code segment is eight (8). In terms of rollups, the elements within the geo code segment can be rolled up in vertical and horizontal rollups as shown in the following table.

VERTICAL ROLLUPS		
S/N	DESCRIPTION	ROLLUPS
1	ZONE	X
2	STATE	X-XX
3	SENATORIAL	X-XX-X
4	LOCAL GOVERNMENT AREA	X-XX-X-XX
5	WARDS	X-XX-X-XX-XX

HORIZONTAL ROLLUPS				
ZONE	STATE	SENATORIAL DISCRICT	LOCAL GOVERNMENT AREA	WARDS
X	X-XX	X-XX-X	X-XX-XX-XX	X-XX-X-XX-XX

## 4.6.2 Domesticated Geo Code Segment

The domesticated geo codes are presented in the following table.

Geo Code	Description
<b>2</b>	<b>North-East</b>
<b>235</b>	<b>Yobe State</b>
<b>2353</b>	<b>North Senatorial District</b>
<b>235301</b>	<b>Bade Local Government Council</b>
23530100	Bade Local Government Council
23530101	Dagona
23530102	Gwio Kura
23530103	Katuzu
23530104	Lawan Fannami
23530105	Lawan Musa
23530106	Sabon Gari
23530107	Sarki Hausawa
23530108	Sugum/Tagali
23530109	Usur/Dawayo
23530110	Zango
<b>2351</b>	<b>East Senatorial District</b>
<b>235102</b>	<b>Bursari Local Government Council</b>
23510200	Bursari Local Government Council
23510201	Bayamari
23510202	Damnawa Juluri
23510203	Danani/Lawanti
23510204	Dapchi
23510205	Garundole/Jawa
23510206	Guba/Dapso
23510207	Guji/Metalari
23510208	Kalirayi
23510209	Kurnawa
23510210	Masaba
<b>2351</b>	<b>East Senatorial District</b>
<b>235103</b>	<b>Damaturu Local Government Council</b>
23510300	Damaturu Local Government Council
23510301	Bindigari/Fawari
23510302	Damakasu
23510303	Damaturu Central
23510304	Gambir/Maduri
23510305	Kalallawa/Gabai
23510306	Kukareta/Warsala
23510307	Maisandari W. Ibrahim Estate

23510308	Murfakalam
23510309	Nayinawa
23510310	Njiwaji/Gwange
23510311	Sasawa/Kabaru
<b>2352</b>	<b>South Senatorial District</b>
<b>235204</b>	<b>Fika Local Government Council</b>
23520400	Fika Local Government Council
23520401	Daya/Chana
23520402	Fika/Anze
23520403	Gadaka/Shembire
23520404	Gudi/Dozi/Godowoli
23520405	Janga/Boza
23520406	Mubi/Fusami
23520407	Ngalda/Dumbulwa
23520408	Shoye/Garinaba
23520409	Turmi/Maluri
23520410	Zangaya/Mazawun
<b>2352</b>	<b>South Senatorial District</b>
<b>235205</b>	<b>Fune Local Government Council</b>
23520500	Fune Local Government Council
23520501	Abakire/Ngelshengele
23520502	Alagarno
23520503	Bornokiji/Bebbende
23520504	Damgum Town
23520505	Daura/Bulanyiwa
23520506	Dogonkuka/Gishiswari
23520507	Fune/Ngelzarma
23520508	Gabatasha/Aigada
23520509	Marmari/Gudugurka
23520510	Jajere/Banalewa
23520511	Kayeri
23520512	Kolere Kafaje
23520513	Mashio
<b>2351</b>	<b>East Senatorial District</b>
<b>235106</b>	<b>Geidam Local Government Council</b>
23510600	Geidam Local Government Council
23510601	Asheikiri
23510602	Balle/Gallaba
23510603	Damakarwa/Kusur
23510604	Degina/Fukurti
23510605	Futchimiram
23510606	Gumsa

23510607	Hausari
23510608	Kawuri
23510609	Ma'anna/Dagambi
23510610	Shame Kura/Dilawa
23510611	Zurgu/Borko
<b>2351</b>	<b>East Senatorial District</b>
<b>235107</b>	<b>Gujba Local Government Council</b>
23510700	Gujba Local Government Council
23510701	Bunigari Lawanti
23510702	Buniyadi North/South
23510703	Dadingel
23510704	Goniri
23510705	Gotala/Gotumba
23510706	Gujba
23510707	Mallam Dunari
23510708	Mutai
23510709	Ngurbuwa
23510710	Wagir
<b>2351</b>	<b>East Senatorial District</b>
<b>235108</b>	<b>Gulani Local Government Council</b>
23510800	Gulani Local Government Council
23510801	Bara
23510802	Bornokiji/Teteba
23510803	Bularafa
23510804	Bumsa
23510805	Dokshi
23510806	Gabai
23510807	Gagure
23510808	Garin-Tuwo
23510809	Gulani
23510810	Kushimaga
23510811	Njibulwa
23510812	Ruhu
<b>2353</b>	<b>North Senatorial District</b>
<b>235309</b>	<b>Jakusko Local Government Council</b>
23530900	Jakusko Local Government Council
23530901	Buduwa/Saminaka
23530902	Dumbari
23530903	Gidgid/Bayam
23530904	Gogoram
23530905	Jaba
23530906	Jakusko

23530907	Jawur/Katamma
23530908	Lafiya Loiloi
23530909	Muguram
23530910	zabudum/Dachia
<b>2353</b>	<b>North Senatorial District</b>
<b>235310</b>	<b>Karasuwa Local Government Council</b>
23531000	Karasuwa Local Government Council
23531001	Bukarti
23531002	Fajiganari
23531003	Garin Gawo
23531004	Gasma
23531005	Jajimaji
23531006	Karasuwa Galu
23531007	Karasuwa Garunguna
23531008	Wachakal
23531009	Waro
23531010	Jajeri
<b>2353</b>	<b>North Senatorial District</b>
<b>235311</b>	<b>Machina Local Government Council</b>
23531100	Machina Local Government Council
23531101	Bogo
23531102	Damai
23531103	Dole
23531104	Falimaram
23531105	Komikomma
23531106	Kuka Yasku
23531107	Lamisu
23531108	Machina
23531109	Maskandare
23531110	Taganama
<b>2352</b>	<b>South Senatorial District</b>
<b>235212</b>	<b>Nangere Local Government Council</b>
23521200	Nangere Local Government Council
23521201	Chilariye
23521202	Dadiso/Chukwuruwa
23521203	Dawasa/G. Baba
23521204	Dazigau
23521205	Degubi
23521206	Kukuri/Chiromari
23521207	Langawa
23521208	Nangere
23521209	Pakarau

23521210	Tikau
23521211	Watinani
<b>2353</b>	<b>North Senatorial District</b>
<b>235313</b>	<b>Nguru Local Government Council</b>
23531300	Nguru Local Government Council
23531301	Bulabulin
23531302	Bulanguwa
23531303	Dabule
23531304	Dumsa/Dogon Kuka
23531305	Garba Bombori
23531306	Hausari
23531307	Kanuri
23531308	Majakura
23531309	Mirwa Kabir/Sagir
23531310	Ngilewa
<b>2352</b>	<b>South Senatorial District</b>
<b>235214</b>	<b>Potiskum Local Government Council</b>
23521400	Potiskum Local Government Council
23521401	Bare-Bari Bawuya
23521402	Bolewa "A"
23521403	Bolewa "B"
23521404	Danchuwa/Bula
23521405	Dogo Nini
23521406	Dogo Tebo
23521407	Hausawa M. Sale
23521408	Mamudo
23521409	Ngojin Alaraba
23521410	Yarimaram
<b>2351</b>	<b>East Senatorial District</b>
<b>235115</b>	<b>Tarmua Local Government Council</b>
23511500	Tarmua Local Government Council
23511501	Babbangida
23511502	Barkami Bulturi
23511503	Biriri/Churokusko
23511504	Jumbam
23511505	Koka/Sungul
23511506	Koriyel
23511507	Lantewa
23511508	Mafa
23511509	Mandaadaa
23511510	Shekau
<b>2351</b>	<b>East Senatorial District</b>

<b>235116</b>	<b>Yunusari Local Government Council</b>
23511600	Yunusari Local Government Council
23511601	Bultuwa/Mar/Yaro
23511602	Dara/Toshia
23511603	Degaltura/Ngazai
23511604	DeKwa
23511605	Dilala/Kalgi
23511606	Mairari
23511607	Mozogun/Kujari
23511608	Ngirabo
23511609	Wada/Kafiya
23511610	Zajibiriri/Dumbol/Zayi
<b>2353</b>	<b>North Senatorial District</b>
<b>235317</b>	<b>Yusufari Local Government Council</b>
23531700	Yusufari Local Government Council
23531701	Alansirori Central
23531702	Gumshi Central
23531703	Guya Central
23531704	Jebuwa Central
23531705	Kajimaram Sumb
23531706	Kaska/Tulotulo
23531707	Kumaganam
23531708	Mdimasari Central
23531709	Maiyori Central
23531710	Yusufari Central