



Yobe State Government

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

National and State CoA Compliant

2025

**Ministry for Local Government
and Chieftaincy Affairs**

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GENERAL STRUCTURE

S/No.	SEGMENT	DIGIT	REMARKS
1	Administrative Segment:	12	Responsibility Code (Cost/Revenue Centre) e.g. Min. of Health
1.1	Sector	2	
1.2	Organization	2	
1.3	Sub-Organization	3	
1.4	Sub-Sub-Organization	3	
1.5	Sub-Sub-Sub-Org.	2	
2	Economic Segment	8	What? e.g. Expenditures on Local Transport & Travel
2.1	Account Type	1	
2.2	Sub-Account Type	1	
2.3	Account Class	2	
2.4	Sub-Account Class	2	
2.5	Economic Code (Line Item)	2	
3	Functional Segment	5	Purpose? e.g. General Medical Services
3.1	Main Function or Division	3	
3.2	Function or Group	1	
3.3	Secondary Function or Classes	1	
4	Programme Segment	14	Why? e.g. Reduction in maternal and infant mortality rate.
4.1	Sector	2	
4.2	Objective	2	
4.3	Programme	2	
4.4	Project	6	
4.5	Activity	2	
5	Fund Segment	5	Financed by? e.g. Finances from CRF or Aid & Grants
5.1	Main Funds	2	
5.2	Sub-Funds	1	
5.3	Fund Source	2	
6	Geo Code Segment	8	Where? (Location of transactions) e.g. Gashua, Bade LGA
6.1	North East	1	
6.2	Yobe State	2	
6.3	Senatorial District	1	
6.4	LGAs	2	
6.5	Wards	2	
	Total	52	

ADMINISTRATIVE SEGMENT

SECTOR	ORGAN	SUB-OR	SUB-SU	SUB-SU	DESCRIPTION
01	00	000	000	000	ADMINISTRATION SECTOR
01	11	000	000	00	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	SUPERVISOR, HEALTH
01	11	005	002	00	SUPERVISOR, WORKS
01	11	005	003	00	SUPERVISOR, EDUCATION
01	11	005	004	00	SUPERVISOR, FINANCE
01	11	005	005	00	SUPERVISOR, AGRICULTURE
01	11	005	006	00	SUPERVISOR, ENVIRONMENT
01	11	005	007	00	SUPERVISOR, BUDGET/ DUE PROCESS
01	11	005	008	00	LEGAL ADVISER
01	11	005	009	00	SPECIAL ASSISTANTS
01	11	005	010	00	SSA SECURITY
01	11	183	001	00	INTERNAL AUDITS
01	12	000	000	00	LOCAL GOVERNMENT COUNCIL
01	12	001	001	00	THE COUNCIL
01	12	005	001	00	ADVISERS/ASSISTANTS/AIDES
01	12	007	001	00	COUNCIL COMMITTEES
01	12	021	001	00	OFFICE OF THE LEADER
01	12	021	002	00	OFFICE OF THE DEPUTY LEADER
01	12	021	003	00	OFFICE OF THE MAJORITY LEADER
01	12	021	004	00	OFFICE OF THE DEPUTY MAJORITY LEADER
01	12	021	005	00	OFFICE OF THE MINORITY LEADER
01	12	021	006	00	OFFICE OF THE DEPUTY MINORITY LEADER
01	12	021	007	00	OFFICE OF THE CHIEF WHIP
01	12	021	008	00	OFFICE OF THE DEPUTY CHIEF WHIP
01	12	022	001	00	CLERK OF THE HOUSE
01	25	000	000	00	DEPARTMENT OF PERSONNEL MANAGEMENT
01	25	001	001	00	DEPARTMENT OF PERSONNEL MANAGEMENT
01	40	000	000	00	AUDITOR GENERAL FOR LOCAL GOVERNMENT
01	40	001	001	00	AUDITOR GENERAL FOR LOCAL GOVERNMENT
01	47	000	000	00	LOCAL GOVERNMENT SERVICE COMMISSION
01	47	001	001	00	LOCAL GOVERNMENT SERVICE COMMISSION
01	49	000	000	00	LOCAL GOVERNMENT PENSION BOARD
01	49	035	001	00	LOCAL GOVERNMENT PENSION BOARD
01	61	000	000	00	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT
01	61	001	001	00	OFFICE OF THE SECRETARY TO COUNCIL
02	00	000	000	00	ECONOMIC SECTOR
02	15	000	000	00	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
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	102	001	00	AGRICULTURE ENGINEERING
02	20	000	000	00	DEPARTMENT OF FINANCE & SUPPLIES
02	20	001	001	00	DEPARTMENT OF FINANCE & SUPPLIES

ADMINISTRATIVE SEGMENT

SECTOR	ORGAN	SUB-OR	SUB-SU	SUB-SU	DESCRIPTION
02	20	001	004	00	OTHER CHARGES
02	20	001	001	04	CASH OFFICE
02	20	001	001	05	NATIONAL HOUSING FUND/ PENSION
02	20	001	005	00	PAYROLL
02	20	007	001	00	FINAL ACCOUNTS
02	20	008	001	00	REVENUE
02	38	000	000	00	BUDGET, PLANNING, RESEARCH AND STATISTICS
02	38	001	001	00	BUDGET, PLANNING, RESEARCH AND STATISTICS
02	38	001	002	00	MONITORING & EVALUATION
02	38	001	003	00	RESEARCH & STATISTICS
02	38	001	004	00	DONOR COORDINATION
02	38	001	005	00	DUE PROCESS & PRICE INTELLIGENCE
02	34	000	000	00	DEPARTMENT OF WORKS & HOUSING
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
05	00	000	000	00	SOCIAL SECTOR
05	17	000	000	00	DEPARTMENT OF EDUCATION
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
05	21	000	000	00	DEPARTMENT OF HEALTH CARE
05	21	001	001	00	DEPARTMENT OF HEALTH CARE
05	35	000	000	00	DEPARTMENT OF ENVIRONMENT & SANITATION
05	35	001	001	00	DEPARTMENT OF ENVIRONMENTAL SANITATION

ECONOMIC SEGMENT

Code	Description
1	Revenue
11	Government Share of FAAC (Statutory Revenue)
1101	Government Share of FAAC (Statutory Revenue)
110101	Government Share of FAAC
11010101	Statutory Allocation
11010104	FAAC Special Allocation
11010105	Receipt of Share of State IGR
110102	Government Share of VAT
11010201	Share of Value Added Tax (VAT)
110103	Government Share of Other FAAC Revenues
11010301	Excess Crude
11010302	Excess Non-Oil
11010303	Exchange Gain
11010304	Ecological Fund
11010305	Electronic Money Transfer Levy (EMTL)
11010306	FOREX Equalization Mineral
11010307	FOREX Equalization Non-Mineral
11010308	Solid Mineral
11010309	Derivation Refunds
11010310	NNPC Refund
11010311	NLNG Dividend
11010312	Stabilisation Funds
11010313	State Infrastructure & Security
11010314	Signature Bonus
11010315	Excess Bank Charges
11010399	Other FAAC Distributions
12	Independent Revenue
1201	Tax Revenue
120101	Personal Taxes
12010101	Community Development/Poll Tax
120103	Other Taxes
12010304	Stamp Duty
12010305	Pool Betting Tax
12010306	Development Tax/Levy
12010307	Capital Gain Tax
12010308	Livestock
12010309	Other Service Taxes
12010311	Withholding Tax
12010312	Property Tax
1202	Non-Tax Revenue
120201	Licences- General
12020105	Radio/ Television Station Licences
12020107	Boats & Canoe/ Small Craft Licence
12020109	Registration of Voluntary Organizations
12020110	Inland Water-Way Licence
12020111	Bakery House Licence
12020112	Bicycle Licence and Hire Permits
12020113	Brick Making, etc. Licence

ECONOMIC SEGMENT

Code	Description
12020114	Cart Licences
12020115	Dane Gun Licences
12020116	Cattle Dealer Licences
12020117	Dried Fish/ Meat Licences
12020118	Pet (Dog) Licences
12020119	Fishing Permits
12020120	Hawkers Permits
12020121	Hunting Permits
12020122	Produce Buying Licences
12020123	Animal Health Certificate Licences
12020125	Renewal of Fishing Licences
12020126	Hiring Licences
12020128	Borehole Drilling Licences
12020130	Cinematograph Licences
12020131	Liquor Licences
12020137	Trade Permit Licences
12020138	Forestry/Timber Licence
12020140	Lottery Permit
12020141	Reg./Renewal of Private Refuse Collectors
12020142	Petty Traders Licences
12020143	Pit Sawing Licences
12020144	Felling and Trees Licences
12020145	Saw Mill Licences
12020146	Brown Sugar Machine Licences
12020147	Photo Studio Licences
12020148	Welding Machine Licences
12020149	Electric (Radio/ Television) Workshop Licences
12020150	Blacksmith Workshop Licences
12020151	Wood Making/ Carpentry Workshop Licences
12020152	Animal Import Licences
12020153	Agro-Chemical Shop Licences
12020154	Panel Beaters Licences
12020155	Vulcanizers Licences
12020156	Veterinary Drug Licences
12020157	Phone Repairs Licences
12020158	Hackney Permit
12020159	Cloth Dyers Licences
12020160	Registration of Laundries and Dry Cleaners Licences
12020161	Building Materials Licences
12020162	Surface Tank Kerosene Licences
12020163	Sewing Institute Licences
12020164	Hair Dressing/ Barbing/ Plating/ Painting Licences
12020165	Advertisement Rate/ Licences
12020166	Security Institute Licences
12020167	Patent Medicine Licences
12020168	Kiosks Licences
12020169	Entertainment Drumming and Temporary Booth Permits
12020170	Noise Control Permits

ECONOMIC SEGMENT

Code	Description
12020171	Bathing House Licences
12020172	Cold Room Licences
12020173	Motorcycle Permits
12020174	Native Liquor Licences
12020175	Cigarette Licences
12020176	Squatters Permits
12020177	Butchers Licences
12020178	Registration of Night Soil Contractors
12020179	Ingredients Grinding Mill Licences
12020180	Photo Copying, Typing Institute Licences
12020199	Other Licences not elsewhere defined
120204	Fees- General
12020404	Trade Union Fees
12020417	Contractor Registration Fees
12020418	Marriage/Divorce Fees
12020419	Attestation of Bachelorhood & Spinsterhood Fees
12020425	Disinfection of Produce Fees
12020426	Court Summons/Oath Fees
12020427	Tenders Fees
12020436	Billboard Advertisement Fees
12020442	Association Fees
12020443	Births & 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
12020452	School Tuition/Registration/Examination Fees - Undergraduate
12020453	Applications Fees
12020454	Parking Fees
12020455	School Tuition/Registration/Examination Fees - Postgraduate
12020456	School Tuition/Registration/Examination Fees - Others
12020457	Affiliation Charges
12020458	Unity/Staff/Other School Fees/Levies
12020459	Right of Occupancy Fees
12020460	Building Plan Approval Fees
12020461	Title Transfer Fees
12020462	Publication Fees
12020463	Hospital Service Registration Fees
12020464	Hospital Service Charges
12020465	Sports/Recreational Facilities Fees
12020466	Indigenship Registration Fees
12020478	Workshop Fees
12020480	Telecom System (Mast) Installation Fees
12020481	Broadcast, News Coverage & Promotion Fees
12020482	Haulage Fees

ECONOMIC SEGMENT

Code	Description
12020483	Processing Fees
12020484	Sticker Fees
12020485	Water Rate/Tariff Fees
12020486	Abattoir/Slaughterhouse/Meat Fees
12020487	Announcement Fees
12020488	Refuse Collection and Disposal Fees
12020489	Pest Control and Disinfectant Fees
12020490	Dispensary and Maternity Fees
12020491	Sand, Granite, Iron Rod Sellers Fees
12020492	Irrigation Scheme Fees/ Charges
120205	Fines- General
12020501	Fines/Penalties
12020502	Court Fines
12020503	Dislodging of Effluent/Pollution Fine
12020504	Impounding of Animal Fines
12020505	Sanitation Defaulters Fines
120206	Sales- General
12020601	Sales of Journal and Publications
12020602	Sales of Books
12020603	Sales of ID Cards
12020604	Sales of Stores/Scraps/Unserviceable Items
12020605	Sales of Vaccines
12020607	Sales of Consultancy Registration Forms
12020608	Sales of Improved Seeds/Chemical
12020609	Proceeds from Sales of Farm Produce
12020610	Proceeds from Sales of Goods by Public Auctions
12020611	Proceeds from Sales of Govt. Vehicles
12020612	Proceeds from Sales of Drugs and Medications
12020614	Proceeds from Sales of Govt. Building
12020615	Sales of Uniforms
12020616	Sales of Forms
12020617	Sales of Plan Phostat Print/Map
12020618	Sales of Reagents & Chemicals
12020619	Sales of Flags/Portraits
12020620	Sales of Other Government Properties
12020621	Sales of Government Paraphernalia (Flags, Portraits, Art Works etc)
12020622	Sales of Emblems
12020623	Sales of Stores
120207	Earnings- General
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 Centres

ECONOMIC SEGMENT

Code	Description
12020710	Earnings from Hire of Aircraft
12020711	Earnings from Commercial/ Industrial Activities
12020712	Hire of Academic Gown/Book of Proceedings/Others
12020713	Earnings from Library Services
12020714	Earnings from ICT Services
12020715	Maintenance/Repairs Fees
12020720	Earnings from Guest Houses
12020721	Earnings from Compressed Earth Bricks
12020722	Earnings from Cattle Markets
12020723	Earnings from Goats and Sheep's Markets
12020724	Earnings from Markets
12020725	Earnings from Motor Parks
12020726	Earnings from Shops and Shopping Centres
12020727	Earnings from Transport Services (Mass Transits)
12020728	Earnings from Tipper, Gragers and Tractors
12020729	Earnings from Sign Posts
12020730	Earnings from GSM Operators
120208	Rent on Government Buildings- General
12020801	Rent on Government Quarters
12020802	Rent on Government Offices
12020803	Rent on Government Buildings
12020804	Rent on Conference/Civic Centres
12020805	Rent on Buildings at Aerodromes
120209	Rent on Land & Others- General
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
12020907	Rent on Industrial Estate
12020908	Ground Rent
120210	Repayments- General
12021002	Motor Vehicle Advances
12021003	Bicycle Advances (Principal)
12021004	Motor Vehicle Refurbishing Loan
12021005	House Refurbishing Loan
12021006	Refunds
120211	Investments Income
12021101	Operating Surplus
12021102	Dividend Received
12021103	Other Investments Income
120212	Interests Earned
12021201	Motor Vehicle Advances
12021202	Bicycle Advances (Interests)
12021203	Refurbishing Loans
12021204	Furniture Loans
12021205	Interests on Housing Loan
12021206	Interests on Loans to States

ECONOMIC SEGMENT

Code	Description
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	Interest on Treasury Bills & Fixed Deposits
12021213	Interests on Fixed Deposits
120213	Re-Imbursements
12021302	Audit Fees
13	Aid & Grants
1301	Aid
130101	Domestic Aid
13010101	Current Domestic Aids
13010102	Capital Domestic Aids
130102	Foreign Aid
13010201	Current Foreign Aids
13010202	Capital Foreign Aids
1302	Grants
130201	Domestic Grants
13020101	Current Domestic Grants from FGN
13020102	Capital Domestic Grants FGN
13020103	Endowment Income
13020104	Current Grants from State Government
13020105	Capital Grants from State Government
13020106	Current Grants from Other Source
13020107	Capital Grants from Other Sources
130202	Foreign Grant
13020201	Current Foreign Grants
13020202	Capital Foreign Grants
14	Capital Development Fund (CDF) Receipts
1402	Other Capital Receipts
140201	Other Capital Receipts
14020101	Other Capital Receipts
14020102	Sale of Fixed Assets
1403	Loans/ Borrowings Receipts
140301	Domestic Loans/Borrowings Receipts
14030101	Domestic Loans/Borrowings from Financial Institutions
14030102	Domestic Loans/Borrowings from Other Government Entities
14030103	Domestic Loans/Borrowings from Other Entities/Organizations
14030104	Domestic Loans/Borrowings from Other Source
140302	International Loans/Borrowings Receipts
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 from Other Source
1404	Debt Forgiveness
140401	Foreign Debt Forgiveness
14040101	Foreign Debt Forgiveness

ECONOMIC SEGMENT

Code	Description
1404	Debt Forgiveness
140402	Domestic Debt Forgiveness
14040201	Foreign Debt Forgiveness
1405	Gain on Disposal of Assets
140501	Gain on Disposal of Assets- Property, Plants and Equipment (PPE)
14050101	Gain on Disposal of Assets- PPE
1405	Gain on Disposal of Assets
140502	Gain on Disposal of Assets- Investment Property
14050201	Gain on Disposal of Assets- Investment Property
1406	Minority Interest Share of Surplus
140601	Minority Interest Share of Surplus
14060101	Minority Interest Share of Surplus
1407	Extraordinary Items
140701	Extraordinary Items
14070101	Extraordinary Items
14070102	Unspecified Revenue
14070103	Recoveries (Stolen & Other Funds)
1408	Gain on Swapped Assets
140801	Gain on Swapped Assets - PPE
14080101	Gain on Swapped Assets - PPE
140802	Gain on Swapped Assets - Investment Property
14080201	Gain on Swapped Assets - Investment Property
140803	Gain on Swapped Assets - Intangible
14080301	Gain on Swapped Assets - Intangible
140804	Gain on Swapped Assets - Inventory
14080401	Gain on Swapped Assets - Inventory
1409	Gain on Swapped Services
140901	Gain on Swapped Services
14090101	Gain on Swapped Services Rendered
1410	Gain on Foreign Exchange
141010	Gain on Foreign Exchange
14101001	Gain on Foreign Exchange
15	Transfers
1501	Transfer to Fund Recurrent Expenditure
150101	Transfer to Fund Recurrent Expenditure
15010101	Receipt from CRF to Fund MDA Recurrent Expenditure
15010102	Receipt from Other Agency to Fund Recurrent Expenditure
15010103	Receipt of CRF Revenue from PSEs
2	Expenditures
21	Personnel Costs
2101	Salary
210101	Salaries and Wages
21010101	Basic Salary
21010102	Overtime Payments
21010103	Consolidated Revenue Fund Charge- Salaries
21010104	Clearance of Expenditure Arrears
2102	Allowances & Social Contributions
210201	Allowances

ECONOMIC SEGMENT

Code	Description
21020101	Non-Regular Allowances
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 Defence 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	Rent
21020199	Other Allowances not elsewhere defined
2102	Allowances & Social Contributions
210202	Social Contributions
21020201	Employers NHIS Contributions
21020202	Employers Contributory Pension
21020203	Group Life Insurance
21020204	Employees Compensation Fund
21020205	Housing Fund Contributions
2103	Social Benefits
210301	Social Benefits
21030101	Gratuity
21030102	Pension
21030103	Death Benefits
21030104	Severance for Political Office Holders
2202	Overhead Costs
220201	Transport and Travel- General
22020101	Local Travel and Transport- Training
22020102	Local Travel and Transport- Others
22020103	International Travel and Transport- Training
22020104	International Travel and Transport- Others

ECONOMIC SEGMENT

Code	Description
220202	Utilities- General
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	Multi Year Tariff Order
22020209	Interactive Learning Network
22020210	Software Charges/ Licence Renewal
22020299	Other Utility Charges
220203	Materials & Supplies- General
22020301	Office Stationaries/Computer Consumables
22020302	Books
22020303	News Papers
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/Instruction Materials
22020311	Food Stuff/Catering Materials Supplies
22020312	Production, Publication and Circulation of Annual Financial Statement
22020313	Production of Reports to Public Accounts Committee
22020314	Procurement of Seeds & Seedlings
220204	Maintenance Services- General
22020401	Maintenance of Motor Vehicle
22020402	Maintenance of Office Furniture
22020403	Maintenance of Office/Residential Building
22020404	Maintenance of Office/IT Equipment
22020405	Maintenance of Plants/Generators
22020406	Other Maintenance Services
22020407	Maintenance of Aircrafts
22020408	Maintenance of Sea Boats
22020409	Maintenance of Railway Equipment
22020410	Maintenance of Street Lightings
22020411	Maintenance of Communication Equipment
22020412	Maintenance of Markets/Public Places
22020413	Minor Road Maintenance
22020414	Maintenance of Library
22020415	Maintenance of Boreholes
220205	Training- General
22020501	Local Training
22020502	International Training
22020503	Workshop/Seminar/Conferences
220206	Other Services- General

ECONOMIC SEGMENT

Code	Description
22020601	Security Services
22020602	Office Rent
22020603	Residential Rent
22020604	Security Vote (Including Operations)
22020605	Cleaning & Fumigation Services
22020606	Land Use Charges
22020607	Rescue Services
220207	Consulting & Professional Services (General)
22020701	Financial Consulting
22020702	Information Technology Consulting
22020703	Legal Services
22020704	Engineering Services
22020705	Architectural Services
22020706	Surveying Services
22020707	Agricultural Consulting Services
22020708	Medical Consulting Services
22020709	Auditing of Accounts
22020799	Other Professional Services
220208	Fuel & Lubricants- General
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
220209	Financial Charges- General
22020901	Bank Charges (other than Interest)
22020902	Insurance Premium
22020904	Other CRF Bank Charges
22020905	Bond Issuance Expenses
220210	Miscellaneous Expenses- General
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
22021014	Annual Budget Expenses & Administration
22021015	Monitoring and Evaluation
22021016	Anniversaries/Celebration
22021017	Tuition, Registration & Exam Fees
22021019	Medical Expenses- International
22021035	Manpower/Other Committees
22021036	Constituency Allowances
22021037	Margin for Increase in Costs

ECONOMIC SEGMENT

Code	Description
22021041	Contingency
22021042	Recurrent Adjustment
22021044	Advocacy, Enlightenment & Campaign
2203	Loans & Advances
220301	Staff Loans & Advances
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
2204	Grants & Other Contributions- General
220401	Local Grants & Contributions
22040101	Grants to Other Governments- Current
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 to Academic Institutions
22040111	Contribution to Traditional Council
22040112	Contribution to Min. for LG/Bureau for Adm. Expenses
22040113	Contribution to Ecological Fund
220402	Foreign Grants & Contributions
22040203	Contribution to International Organization
22040204	External Financial Obligations
2205	Subsidies- General
220501	Subsidies to Government Owned Companies & Parastatals
22050101	Subsidy to Government Owned Companies
22050102	Meal Subsidy
22050104	Petroleum/Energy Subsidy
22050105	Education Subsidy
22050106	Agricultural Inputs Subsidy
22050107	Health Subsidy
22050108	Religious Pilgrimage Subsidy
220502	Subsidies to Private Companies
22050201	N/A
2206	Public Debt Charges
220601	Foreign Interest/Discounts- Treasury Bills
22060101	Foreign Interest/Discount - Short Term Borrowings
22060102	Foreign Interest/Discount - Long Term Borrowings
220602	Domestic Interest/Discounts- Treasury Bills
22060201	Domestic Interest/Discount - Short Term Borrowings

ECONOMIC SEGMENT

Code	Description
22060202	Domestic Interest/Discount - Long Term Borrowings
220603	Foreign Principal
22060301	Foreign Principal - Short Term Borrowings
22060302	Foreign Principal - Long Term Borrowings
220604	Domestic Principal
22060401	Domestic Principal - Short Term Borrowings
22060402	Domestic Principal - Long Term Borrowings
2207	Transfers-Payment
220701	Transfer to Fund Recurrent Expenditure - Payment
22070101	Payment from CRF to Fund MDA Recurrent Expenditure
22070102	Payment to Other Agency to Fund Recurrent Expenditure
22070104	CRF Revenue Remittance by PSEs
2208	Transfers-Payment to Individuals
220801	Transfers-Payment to Individuals
22080101	Transfers-Payment to Unemployed
22060102	Transfers-Payment to Aged/Vulnerable Group
2209	Loss on Foreign Exchange
220901	Loss on Foreign Exchange
22090101	Loss on Foreign Exchange
23	Capital Expenditures
2301	Fixed Assets Purchased
230101	Purchase of Fixed Assets- General
23010101	Purchase/ Acquisition of Land
23010102	Purchase of Office Buildings
23010103	Purchase of Residential Buildings
23010104	Purchase of Motor Cycles
23010105	Purchase of Motor Vehicles
23010106	Purchase of Vans
23010107	Purchase of Trucks
23010108	Purchase of Buses
23010109	Purchase of Sea Boats
23010110	Purchase of Ships
23010111	Purchase of Trains
23010112	Purchase of Office Furniture and Fittings
23010113	Purchase of Computers 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

ECONOMIC SEGMENT

Code	Description
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/ Provision Equipment
23010138	Purchase of Aero Spare/ Provision 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 of Thresher
23010145	Purchase of Grader, Tipper, Etc.
23010146	Purchase of Safe
23010147	Purchase of Earth Moving Equipment
23010148	Purchase 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 of Oil Mills Machine
23010153	Purchase 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 (Keke)
2302	Construction/ Provision
230201	Construction/ Provision of Fixed Assets- General
23020101	Construction/ Provision of Office Buildings
23020102	Construction/ Provision of Residential Buildings
23020103	Construction/ Provision of Electricity
23020104	Construction/ Provision of Housing
23020105	Construction/ Provision of Water Facilities
23020106	Construction/ Provision of Hospitals/ Health Centres
23020107	Construction/ Provision of Public Schools
23020110	Construction/ Provision of Fire Fighting Stations
23020111	Construction/ Provision of Libraries
23020112	Construction/ Provision of Sporting Facilities
23020113	Construction/ Provision of Agricultural Facilities
23020114	Construction/ Provision of Roads
23020115	Construction/ Provision of Railways

ECONOMIC SEGMENT

Code	Description
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/ Provision of Boundary Pillars/ Right of Ways
23020123	Construction/ Provision of Traffic/ Street Lights
23020124	Construction/ Provision of Market Stalls/ Parks, Open or Lock up Stores/ Shops
23020125	Construction/ Provision of Power Generating Plants
23020126	Construction/ Provision of Cemeteries
23020127	Construction/ Provision of ICT Equipment/ Infrastructure
23020133	Construction/ Provision Toilets
23020135	Construction/ Provision of Warehouse
23020136	Construction/ Provision of Hotel
23020137	Construction/ Provision of Mechanic Village
23020139	Construction/ Provision of Culverts/ Bridges
23020140	Construction/ Provision of Bus Stops
23020141	Construction/Provision of Road Signs
23020143	Construction/ Provision of Local Government City/ Town Gate
23020149	Construction/ Provision of ICT Centre
23020150	Construction/Provision of Youth/ Skill Development Centre
23020152	Construction/ Provision of Boreholes
23020153	Construction/ Provision of Drainage Channels
23020154	Construction/ Provision of Central Stores, Cold Stores, Drug Stores, Etc.
23020156	Construction/ Provision of Perimeter Wall Fence
23020161	Construction/ Provision of Abattoirs
23020162	Construction/ Provision of Fish Ponds/ Farms
23020163	Construction/ Provision of Art and Crafts Centre
23020164	Construction/ Provision of Motor Parks
23020165	Construction/ Provision of Cyber Café
23020166	Construction/ Provision of Filling Station
23020167	Construction/ Provision of Oil Mills
23020168	Construction/ Provision/ Rehabilitation of Sports Stadium Complex
23020169	Construction/ Provision of Guest Houses, Town Halls, Staff Canteen, Etc.
23020174	Construction/ Provision of Solar Powered Street Lights
23020178	Construction/ Provision of Police Sub-station
23020179	Construction/ Provision Fire Service Station
23020180	Construction/ Provision of Traditional Rulers Chambers
23020181	Construction/ Provision Garden
23020183	Construction/ Provision of Reclamation of Beaches
23020185	Construction/ Provision of Processing Factories
23020188	Construction/ Provision of Tourist Sites
23020189	Construction/Provision of Women Vocational/ Development Centres
23020190	Construction/ Provision of New Rail Lines
23020195	Construction/Provision of Waste Incinerators
23020196	Construction/ Provision of Hand Pumps
23020197	Construction/ Provision Refuse Collection/ Disposal Centres
23020198	Construction/ Provision of Veterinary Clinics
2303	Rehabilitation/ Repairs

ECONOMIC SEGMENT

Code	Description
230301	Rehabilitation/ Repairs of Fixed Assets- General
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 Centres
23030106	Rehabilitation/ Repairs of Public Schools
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	Rehabilitation/ Repairs of Cenotaph
23030132	Rehabilitation/ Repairs of Courts
23030133	Rehabilitation/ Repairs of Canteens
23030134	Rehabilitation/ Repairs of Police Station
23030135	Rehabilitation/Repairs of Motor Parks
23030136	Rehabilitation/ Repairs of Open Market Sheds
23030137	Rehabilitation/ Repairs of Lock Up/ Open Stores
23030138	Rehabilitation/ Repairs of Rural or Feeder Roads
23030139	Repairs of Trucks, Graders, Tippers, Etc.
23030140	Rehabilitation of Existing Harbours
23030141	Rehabilitation/ Repairs of Airports Facilities
23030142	Rehabilitation/ Repairs of Council Property
23030143	Landscaping and Beautification
23030144	Rehabilitation/ Repairs of Tractors
23030145	Rehabilitation/ Repairs of Abattoir
23030146	Rehabilitation/ Repairs of Veterinary Clinics
23030147	Rehabilitation/ Repairs of Nurseries
2304	Preservation of the Environment
230401	Preservation of the Environment- General
23040101	Tree Planting
23040102	Erosion & Flood Control
23040103	Wildlife Conservation

ECONOMIC SEGMENT

Code	Description
23040104	Industrial Pollution, Prevention & Control
23040105	Water Pollution, Prevention & Control
2305	Other Capital Projects
230501	Acquisition of Non Tangible Assets and Other Expenditures on Capital Projects N.E.C
23050101	Research and Development
23050102	Computer Software Acquisition
3	Assets
31	Current Assets
3101	Cash/ Bank Balances held by the Treasurer
310101	Consolidated Revenue Fund (CRF)
31010101	Cash Balance- Consolidated Revenue Fund
3101	Cash/ Bank Balances held by the Treasurer
310102	Capital Development Fund
31010201	Cash Balance- Capital Development Fund
3101	Cash/ Bank Balances held by the Treasurer
310103	Contingency Fund
31010301	Cash Balance- Contingency Fund
3102	Cash and Bank Balances Held by Departments
310201	Cash and Bank Balances Held by Departments
31020101	Cash Balance- Capital
31020102	Cash Balance- Personnel
31020103	Cash Balance- Overhead
31020104	Cash Balance- Revenue
31020105	Cash Balance- Consolidated Revenue Fund
31020106	Cash Balance- Aids and Grants
31020107	Cash Balance- Loans
31020108	Cash Balance- Other Funds
3103	Treasury Cash Transfers/ Cash Transfers from CRF
310301	Cash Transfer- Statutory Transfer
31030101	Cash Transfer- Statutory Transfer
3103	Treasury Cash Transfers/ Cash Transfers from CRF
310302	Cash Transfer- Main
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
3103	Treasury Cash Transfers/ Cash Transfers from CRF
310303	Cash Transfer- Consolidated Revenue Fund Charges
31030301	Cash Transfer- Consolidated Revenue Fund Charges
3104	Internal Cash Transfers
310401	Internal Cash Transfer- General
31040101	Cash Transfer to Outstations
31040102	Inter Account Transfers
31040103	Inter Department Cash Transfer
31040104	Revenue Remittances
3105	Inventories

ECONOMIC SEGMENT

Code	Description
310501	Inventories
31050101	Engineering Stores
31050102	Medical Stores
31050103	Industrial & Chemical Stores
31050104	Amory Stores (Ammunition, Etc)
31050105	Fuel & Lubricants
31050106	Agricultural Inputs
31050107	Farm Stock
31050108	Scholastic Materials
31050109	Stationeries Stores
31050110	Printed Materials
31050111	Building Materials
31050112	Strategic Stock Piles
31050113	Unissued Currency
31050114	Stamps
31050115	Property Held For Sale
31050116	Aircraft Spare Store
31050117	Computer/Information Technology Store
31050118	Provisional Store
31050119	Equipment Store
31050120	Projects Store (IPPIS, GIFMIS, IPSAS, Etc)
31050121	Electrical/Electronic Store
31050122	Grains Store
31050123	Perishable Store
31050124	Motor Spare Store
31050125	Rail Spare Store
31050126	Ship Spare Store
31050127	Furniture Store
31050128	Plant/ Equipment Store
31050129	Plant/ Equipment Spare Store
31050130	Animal Feed Store
31050131	Veterinary Store
31050132	Class Ware/Apparatus Store
31050133	Laboratory Equipment Store
31050134	Uniform Store
31050135	Other Stock
310502	Work-In-Progress
31050201	Work-In-Progress
3106	Receivables
310601	Personal Advances
31060101	Personal Advances
310602	Administrative Advances
31060201	Administrative Advances
310603	Imprests
31060301	Imprests
3108	Prepayment
310801	Prepayment-General
31080101	Prepayment

ECONOMIC SEGMENT

Code	Description
3109	Investments
310901	Local Investments
31090101	Local Investments: Quoted Companies
31090102	Local Investments: Non Quoted Companies
31090103	Investment In Nigerian Treasury Bills (NTBs)
31090104	Investment In Treasury Bills of Other Governments
31090105	Investment In Treasury Bonds
31090106	Investment In Derivatives
31090107	Investment In Public Corporations
310902	Foreign Investments
31090201	Foreign Investments: Quoted Companies
31090202	Foreign Investments: Non Quoted Companies
3110	Loans Granted
311001	Local Loans
31100101	Loan to State Governments
31100102	Loan to Other Local Governments
31100103	Loan to Government Owned Companies
31100104	Loan to Private Companies
311002	Foreign Loans
31100201	Loan to Foreign Governments
31100202	Loan to Foreign/International Organizations
31100203	Loan to Foreign Companies
32	Non-Current Assets
3201	Property, Plant & Equipment
320101	Land & Building - General
32010101	Land & Buildings - Administrative
32010102	Land & Buildings - Residential
32010103	Silos
32010104	Other Storage Facilities
320102	Infrastructure - General
32010201	Rails
32010202	Roads & Bridges
32010203	Airports
32010204	Harbours/ Sea Ports/ Jetties
32010205	Zoos, Parks & Reserves
32010206	Security Installations/ Equipment
32010207	Electricity Transmission Network
32010208	Water Distribution Network
32010209	Sewage/ Drainage Network
32010210	Dams
32010211	Specialised Research Equipment (e.g. Satellite)
32010212	Monuments
32010213	Heritage Assets
32010214	Boreholes & Other Water Facilities
32010215	Waste Disposal Equipment
320103	Plant & Machinery - General
32010301	Earth Moving Equipment - Bull Dozers Etc.
32010302	Industrial Equipment

ECONOMIC SEGMENT

Code	Description
32010303	Navigational Equipment
32010304	Power Plants
32010305	Power Generating Sets
320104	Fixed Assets - General
32010401	Ships
32010402	Air Crafts
32010403	Trains
32010404	Boats
32010405	Motor Vehicles
32010406	Tricycle
32010407	Motor Cycles
32010408	Bicycle
320105	Office Equipment - General
32010501	Computers
32010502	Printers
32010503	Scanners
32010504	Fax Machine
32010505	Photocopiers
32010506	Type-Writers
32010507	Shredding Machines
32010508	Projectors
32010509	Binding Equipment
320106	Furniture & Fittings - General
32010601	Chairs
32010602	Tables
32010603	Safes/ File Cabinets/ Cupboards
32010604	Television Sets
32010605	Radio Sets
32010606	Air Conditioner
32010607	Stools
32010608	Shelves
32010609	Ceiling Fans
32010610	Refrigerators
320107	Service Concession Assets (PPP)-General
32010701	Service Concession Assets (PPP)
320108	Leased Assets-Finance Lease
32010801	Leased Assets
320109	Specialised Assets-General
32010901	Military Equipment
32010902	Police/Para-Military Equipment
32010903	Biological Assets
32010904	Laboratory/Medical Equipment
320110	Assets-Under-Construction
32011001	Assets-Under-Construction
3202	Investment Property
320201	Land & Building - General
32020101	Land & Buildings - Office
32020102	Land & Buildings - Residential

ECONOMIC SEGMENT

Code	Description
32020103	Silos
32020104	Other Storage Facilities
3203	Intangible Assets
320301	Intangible Assets
32030101	Goodwill (Acquired)
32030102	Patent Right
32030103	Copyright
32030104	Trade Mark
32030105	Franchise
32030109	Research & Development
32030110	Broadcast Rights
4	Liabilities/ Equity
41	Liabilities/ Equity
4101	Deposits - General
410101	Contract Retention Fees
41010101	Contract Retention Fees
41010103	Caution Fees
41010104	Undisbursed Scholarships
41010105	Undisbursed Siwes
41010106	Bonds & Sureties
41010107	Other Deposits
4102	Loans And Debts
410201	Domestic Loan Stock
41020101	Short Term Borrowings
41020102	Nigerian Treasury Bills (NTBs)
41020103	Treasury Bonds
41020104	Treasury Certificates
4103	Unremitted Deductions
410301	Unremitted Taxes
41030101	Paye
41030102	Withholding Tax
41030103	Value Added Tax
410302	Other Unremitted Deductions
41030201	National Health Insurance Scheme
41030202	Contributory Pension Scheme
41030203	Union Dues
41030204	Housing Revolving Funds Deductions
41030205	Co-Operative Society
41030206	Housing Fund
41030207	Insurance Programmes (Superannuation)
41030208	Welfare Loan Scheme
41030209	Dependent Fund
41030210	Poverty Alleviation Scheme
41030214	Loan Deductions
41030215	Paycut Recovered
41030216	Overpayment Recoverable (Receipt)
41030217	Other Deductions
4104	Other Payables

ECONOMIC SEGMENT

Code	Description
410401	Accrued Expenses
41040101	Personnel Emoluments
41040102	Pension & Gratuity
41040103	Professional Fees
41040104	Overheads
41040105	Other Goods & Services
4105	Deferred Income
410501	Deferred Income
41050101	Deferred Income
4106	Current Portion of Long-Term Borrowings
410601	Current Portion of Long-Term Borrowings
41060101	Treasury Bonds
41060102	Bi-Lateral Loans
41060103	Multi-Lateral Loans
42	Non-Current Assets
4202	Long-Term Provisions
420201	Long-Term Provisions
42020101	Long-Term Employee Benefits
42020102	Other Long-Term Payables
4203	Long-Term Borrowings
420301	Long-Term Borrowings
42030101	Long Term Borrowings
42030102	Bi-Lateral Loans
42030103	Multi-Lateral Loans
43	Capital & Reserves
4301	Reserves
430101	Reserves
43010101	Reserves
4302	
430201	Accumulated Surplus/ (Deficit)
43020101	Accumulated Surplus/ (Deficit)
43020102	Prior Year Adjustment
43020103	Transitional Reserves
44	Accumulated Provisions
4401	Accumulated Provision for Depreciation - PPE
440101	Accumulated Prov. for Dep- Buildings -General
44010101	Prov. for Dep-Buildings - Administrative
44010102	Prov. for Dep-Buildings - Residential
44010103	Prov. for Dep-Silos
44010104	Prov. for Dep-Other Storage Facilities
440102	Accumulated Prov. for Dep - Infrastructure - General
44010201	Prov. for Dep-Rails
44010202	Prov. for Dep-Roads & Bridges
44010203	Prov. for Dep-Airports
44010204	Prov. for Dep-Harbours/ Sea Ports
44010205	Prov. for Dep-Zoos, Parks & Reserves
44010206	Prov. for Dep-Security Installations/ Equipment
44010207	Prov. for Dep-Electricity Transmission Network

ECONOMIC SEGMENT

Code	Description
44010208	Prov. for Dep-Water Distribution Network
44010209	Prov. for Dep-Sewage/ Drainage Network
44010210	Prov. for Dep-Dams
44010211	Prov. for Dep-Specialised Research Equipment (E.G. Satellite)
44010212	Prov. for Dep-Boreholes & Other Water Facilities
44010213	Prov. for Dep-Waste Disposal Equipment
440103	Accumulated Prov. for Dep - Plant & Machinery - General
44010301	Prov. for Dep-Earth Moving Equipment - Bull Dozers Etc.
44010302	Prov. for Dep-Industrial Equipment
44010303	Prov. for Dep-Navigational Equipment
44010304	Prov. for Dep-Power Plants
44010305	Prov. for Dep-Power Generating Sets
44010306	Prov. for Dep-Broadcast & Communications Equipment
440104	Accumulated Prov. for Dep - Transportation Equipment - General
44010401	Prov. for Dep-Ships
44010402	Prov. for Dep-Air Crafts
44010403	Prov. for Dep-Trains
44010404	Prov. for Dep-Sea Boats
44010405	Prov. for Dep-Motor Vehicles
44010406	Prov. for Dep-Tricycle
44010407	Prov. for Dep-Motor Cycles
44010408	Prov. for Dep-Bicycle
440105	Accumulated Prov. for Dep - Office Equipment - General
44010501	Prov. for Dep-Computers
44010502	Prov. for Dep-Printers
44010503	Prov. for Dep-Scanners
44010504	Prov. for Dep-Fax Machine
44010505	Prov. for Dep-Photocopiers
44010506	Prov. for Dep-Type-Writers
44010507	Prov. for Dep-Shredding Machines
44010508	Prov. for Dep-Projectors
44010509	Prov. for Dep-Binding Equipment
440106	Accumulated Prov. for Dep - Furniture & Fittings - General
44010601	Prov. for Dep-Chairs
44010602	Prov. for Dep-Tables
44010603	Prov. for Dep-Safes/ File Cabinets/ Cupboards
44010604	Prov. for Dep-Television Sets
44010605	Prov. for Dep-Radio Sets
44010606	Prov. for Dep-Air -Conditioner
44010607	Prov. for Dep-Stools
44010608	Prov. for Dep-Shelves
44010609	Prov. for Dep-Ceiling Fans
44010610	Prov. for Refrigerators
440107	Accumulated Prov. for - Service Concession Assets
44010701	Prov. for Dep - Service Concession Assets (PPE)
440108	Accumulated Prov. for Leased Assets-Finance Lease
44010801	Prov. for Leased Assets
440109	Accumulated Prov. for Specialised Assets-General

ECONOMIC SEGMENT

Code	Description
44010901	Prov. for Military Equipment
44010902	Prov. for Police/Para-Military Equipment
44010903	Prov. for Biological Assets
44010904	Prov. for Laboratory/Medical Equipment
440110	Accum. Prov. for Dep - Assets Under Construction
44011001	Accum. Prov. for Dep -Assets Under Construction
4402	Accum. Provision for Depreciation - Investment Property
440201	Accum. Prov. for Dep - Investment Property- Land & Building - General
44020101	Prov. for Dep - Investment - Land & Buildings - Administrative
44020102	Prov. for Dep - Investment - Land & Buildings - Residential
44020103	Prov. for Dep - Investment Property- Silos & Other Storage Facilities
4403	Accumulated Provision for Amortization
440301	Accumulated Provision for Amortization
44030101	Goodwill
44030102	Patent Right
44030103	Copyright
44030104	Trade Mark
44030105	Franchise
44030106	Research & Development
44030107	Broadcast Right
4404	Accumulated Provision for Impairment - PPE
440401	Accumulated Prov. for Impairment - Land & Buildings -General
44040101	Prov. for Impairment - Land & Buildings - Administrative
44040102	Prov. for Impairment - Land & Buildings - Residential
44040103	Prov. for Impairment - Silos & Other Storage Facilities
440402	Accumulated Prov. for Impairment - Infrastructure - General
44040201	Prov. for Impairment - Rails
44040202	Prov. for Impairment - Roads & Bridges
44040203	Prov. for Impairment - Airports
44040204	Prov. for Impairment - Harbours/ Sea Ports
44040205	Prov. for Impairment - Zoos, Parks & Reserves
44040206	Prov. for Impairment - Security Installations/ Equipment
44040207	Prov. for Impairment - Electricity Transmission Network
44040208	Prov. for Impairment - Water Distribution Network
44040209	Prov. for Impairment - Sewage/ Drainage Network
44040210	Prov. for Impairment - Dams
44040211	Prov. for Impairment - Specialised Research Equipment (e.g. Satellite)
44040212	Prov. for Impairment-Boreholes & Other Water Facilities
44040213	Prov. for Impairment-Waste Disposal Equipment
440403	Accumulated Prov. for Impairment - Plant & Machinery - General
44040301	Prov. for Impairment - Earth Moving Equipment - Bull Dozers Etc.
44040302	Prov. for Impairment - Industrial Equipment
44040303	Prov. for Impairment - Navigational Equipment
44040304	Prov. for Impairment - Power Plants
44040305	Prov. for Impairment - Power Generating Sets
44040306	Prov. for Impairment- Broadcast & Communication Equipment
440404	Accum. Prov. for Impairment - Transportation Equipment - General
44040401	Prov. for Impairment - Ships

ECONOMIC SEGMENT

Code	Description
44040402	Prov. for Impairment - Air Crafts
44040403	Prov. for Impairment - Trains
44040404	Prov. for Impairment - Sea Boats
44040405	Prov. for Impairment - Motor Vehicles
44040406	Prov. for Impairment - Tricycle
44040407	Prov. for Impairment - Motor Cycles
44040408	Prov. for Impairment - Bicycle
440405	Accumulated Prov. for Impairment - Office Equipment - General
44040501	Prov. for Impairment - Computers
44040502	Prov. for Impairment - Printers
44040503	Prov. for Impairment - Scanners
44040504	Prov. for Impairment - Fax Machine
44040505	Prov. for Impairment - Photocopiers
44040506	Prov. for Impairment - Type-Writers
44040507	Prov. for Impairment - Shredding Machines
44040508	Prov. for Impairment - Projectors
44040509	Prov. for Impairment - Binding Equipment
440406	Accum. Prov. for Impairment - Furniture & Fittings - General
44040601	Prov. for Impairment - Chairs
44040602	Prov. for Impairment - Tables
44040603	Prov. for Impairment - Safes/File Cabinets/ Cupboards
44040604	Prov. for Impairment - Television Sets
44040605	Prov. for Impairment - Radio Sets
44040606	Prov. for Impairment - Air -Conditioner
44040607	Prov. for Impairment - Stools
44040608	Prov. for Impairment - Shelves
44040609	Prov. for Impairment - Ceiling Fans
44040610	Prov. for Impairment - Refrigerator
4405	Provision for Accum. Impairment - Investment Property
440501	Accum. Prov. for Impairment - Investment Property - Land & Building - General
44050101	Prov. for Impairment - Investment Property - Land & Buildings - Administrative
44050102	Prov. for Impairment - Investment Property- Land & Buildings - Residential
44050103	Prov. for Impairment - Investment Property- Silos
44050104	Prov. for Impairment - Investment Property-Other Storage Facilities
4406	Accumulated Provision for Impairment - Intangible
440601	Accumulated Provision for Impairment - Intangible
44060101	Provision for Impairment - Goodwill
44060102	Provision for Impairment - Patent Right
44060103	Provision for Impairment - Copyright
44060104	Provision for Impairment - Trade Mark
44060105	Provision for Impairment - Franchise
44060108	Provision for Impairment- Research & Development
44060109	Provision for Impairment- Broadcast Rights
4407	Accumulated Provision for Bad Debts
440701	Accumulated Provision for Bad Debts- Foreign Loans
44070101	Bilateral Loans
44070102	Multi-Lateral Loans
440702	Accumulated Provision for Bad Debts- Domestic Loans

ECONOMIC SEGMENT

Code	Description
44070201	Loans to States
44070202	Loans to Other Local Governments
44070203	Loans to Ministries, Departments & Agencies
44070204	Loans Granted to Government Owned Companies
44070205	Loans Granted to Private Owned Companies

FUNCTIONAL SEGMENT

Code	Description
701	GENERAL PUBLIC SERVICES
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS
70111	Executive and Legislative Organs
70112	Financial and Fiscal Affairs
70113	External Affairs
7012	FOREIGN ECONOMIC AID
70121	Economic Aid to Developing Countries and Countries in Transition
70122	Economic Aid Routed Through International Organizations
7013	GENERAL SERVICES
70131	General Personnel Services
70132	Overall Planning and Statistical Services
70133	Other General Services
7014	BASIC RESEARCH
70141	Basic Research
7015	R&D GENERAL PUBLIC SERVICES
70151	R&D General Public Services
7016	GENERAL PUBLIC SERVICES N.E.C.
70161	General Public Services N.E.C.
7017	PUBLIC DEBT TRANSACTIONS
70171	Public Debt Transactions
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
70181	Transfers of a General Character Between Different Levels of Government
703	PUBLIC ORDER AND SAFETY
7031	POLICE SERVICES
70311	Police Services
7032	FIRE PROTECTION SERVICES
70321	Fire Protection Services
7033	LAW COURTS
70331	Law Courts
7034	PRISONS
70341	Prisons
7035	R & D PUBLIC ORDER AND SAFETY
70351	R&D Public Order and Safety
7036	PUBLIC ORDER AND SAFETY N.E.C.
70361	Public Order and Safety N.E.C.
704	ECONOMIC AFFAIRS
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS
70411	General Economic and Commercial Affairs
70412	General Labour Affairs
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING
70421	Agriculture
70422	Forestry
70423	Fishing and Hunting
7043	FUEL AND ENERGY
70431	Coal and Other Solid Mineral Fuel
70432	Petroleum and Natural Gas
70433	Nuclear Fuel
70434	Other Fuels

FUNCTIONAL SEGMENT

Code	Description
70435	Electricity
70436	Non Electric Energy
7044	MINING, MANUFACTURING, AND CONSTRUCTION
70441	Mining of Mineral Resources Other Than Mineral Fuels
70442	Manufacturing
70443	Construction
7045	TRANSPORT
70451	Road Transport
70452	Water Transport
70453	Railway Transport
70454	Air Transport
70455	Pipeline and Other Transport
7046	COMMUNICATION
70461	Communication
7047	OTHER INDUSTRIES
70471	Distributive Trade, Storage and Warehousing
70472	Hotels and Restuarants
70473	Tourism
70474	Multipurpose Development Projects
7048	R & D ECONOMIC AFFAIRS
70481	R & D General Economic, Commercial and Labour Affairs
70482	R & D Agriculture, Forestry, Fishing and Hunting
70483	Fuel and Energy
70484	R & D Mining, Manufacturing and Construction
70485	R & D Transport
70486	R & D Communication
70487	R & D Other Industries
7049	ECONOMIC AFFAIRS N.E.C
70491	Economic Affairs N.E.C.
705	ENVIRONMENTAL PROTECTION
7051	WASTE MANAGEMENT
70511	Waste Management
7052	WASTE WATER MANAGEMENT
70521	Waste Water Management
7053	POLLUTION ABATEMENT
70531	Pollution Abatement
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE
70541	Protection of Biodiversity and Landscape
7055	R&D ENVIRONMENTAL PROTECTION
70551	R & D Environmental Protection
7056	ENVIRONMENTAL PROTECTION N.E.C.
70561	Environmental Protection N.E.C.
706	HOUSING AND COMMUNITY AMMENITIES
7061	HOUSING DEVELOPMENT
70611	Housing Development
7062	COMMUNITY DEVELOPMENT
70621	Community Development
7063	WATER SUPPLY

FUNCTIONAL SEGMENT

Code	Description
70631	Water Supply
7064	STREET LIGHTING
70641	Street Lighting
7065	R & D HOUSING AND COMMUNITY AMMENITIES
70651	R & D Housing and Community Amenities
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.
70661	Housing and Community Amenities N.E.C.
707	HEALTH
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT
70711	Pharmaceutical Products
70712	Other Medical Products
70713	Therapeutic Appliances and Equipment
7072	OUTPATIENT SERVICES
70721	General Medical Services
70722	Specialized Medical Services
70723	Dental Services
70724	Paramedical Services
7073	HOSPITAL SERVICES
70731	General Hospital Services
70732	Specialized Hospital Services
70733	Medical and Maternity Centre Services
70734	Nursing and Convalescent Home Services
7074	PUBLIC HEALTH SERVICES
70741	Public Health Services
7075	R & D HEALTH
70751	R & D Health
7076	HEALTH N.E.C.
70761	Health N.E.C.
708	RECREATION, CULTURE AND RELIGION
7081	RECREATIONAL AND SPORTING SERVICES
70811	Recreational and Sporting Services
7082	CULTURAL SERVICES
70821	Cultural Services
7083	BROADCASTING AND PUBLISHING SERVICES
70831	Broadcasting and Publishing Services
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES
70841	Religious and Other Community Services
7085	R & D RECREATION, CULTURE AND RELIGION
70851	R & D Recreation, Culture and Religion
7086	RECREATION, CULTURE AND RELIGION N.E.C.
70861	Recreation, Culture and Religion N.E.C.
709	EDUCATION
7091	PRE-PRIMARY AND PRIMARY EDUCATION
70911	Pre-Primary Education
70912	Primary Education
7092	SECONDARY EDUCATION
70921	Lower Secondary Education
70922	Upper-Secondary Education

FUNCTIONAL SEGMENT

Code	Description
7093	POSTSECONDARY NONTERTIARY EDUCATION
70931	Post-Secondary Non-Tertiary Education
7094	TERTIARY EDUCATION
70941	First Stage of Tertiary Education
70942	Second Stage of Tertiary Education
7095	EDUCATION NOT DEFINABLE BY LEVEL
70951	Education Not Definable by Level
7096	SUBSIDIARY SERVICES TO EDUCATION
70961	Subsidiary Services to Education
7097	R & D EDUCATION
70971	R & D Education
7098	EDUCATION N.E.C.
70981	Education N.E.C
710	SOCIAL PROTECTION
7101	SICKNESS AND DISABILITY
71011	Sickness
71012	Disability
7102	OLD AGE
71021	Old Age
7103	SURVIVORS
71031	Survivors
7104	FAMILY AND CHILDREN
71041	Family and Children
7105	UNEMPLOYMENT
71051	Unemployment
7106	HOUSING
71061	Housing
7107	SOCIAL EXCLUSION N.E.C
71071	Social Exclusion N.E.C.
7108	R & D SOCIAL PROTECTION
71081	R & D Social Protection
7109	SOCIAL PROTECTION N.E.C.
71091	Social Protection N.E.C.
70970	R&D Education
70980	Education N.E.C
71011	Sickness
71012	Disability
71020	Old Age
71030	Survivors
71040	Family and Children
71050	Unemployment
71060	Housing
71070	Social Exclusion N.E.C
71080	R&D Social Protection
71090	Social Protection N.E.C

PROGRAMME SEGMENT

Code	Program Description
01	AGRICULTURE
0101	Effective governance of the Agriculture Sector
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
010102	Agriculture Sector Coordination Mechanisms
0102	Development of the livestock value chain
010201	Ruminant (cattle, sheep & goats) production and marketing
010202	Meat processing and marketing
010203	Poultry, pig, and micro livestock production
010204	Dairy Development
010205	Animal Health and Livestock Diseases Management
010206	Livestock Feeds Development
0103	Enhancement of food production and productivity
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, Agro-chemicals etc.)
0104	Reduction of post-harvest losses
010401	Modern technology for post-harvest storage and value addition
010402	Buffer stocking and commodity warehousing
010403	Market linkage
010404	Agricultural produce and quality control
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)
010502	Commercial coastal and inland fishing
010503	Fish processing and post-harvest management
010504	Marine industrial fishing
0106	Promotion of forest resource conservation and preservation of biodiversity
010601	Forest regeneration and conservation
010602	Eco-tourism development
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme
0107	Promotion of enabling environment for increased agricultural development
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening
010703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)
010704	Adaptive research, unified and all-inclusive extension services delivery
010705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)
010706	Capacity building for stakeholders and professional human resources development
0110	Agriculture Sector Expenditures Not Elsewhere Classified
011001	Agriculture Programme Not Elsewhere Classified
02	SOCIETAL RE-ORIENTATION
0210	Societal Re-orientation - General

PROGRAMME SEGMENT

Code	Program Description
021001	Societal Re-orientation - General
03	POVERTY ALLEVIATION
0310	Poverty Alleviation - General
031001	Poverty Alleviation - General
04	HEALTH
0401	Effective Governance of the Health System
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
040102	Human and institutional capacity performance management
040103	Health sector coordination mechanisms
040104	Integrated supportive supervision
0402	Community Engagement and Participation in Health
040201	Community Interventions
040202	Community Structures
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens
040301	Reproductive, Maternal and Neonatal Health
040302	Child Health
040303	Adolescent Health
040304	Communicable Diseases
040305	Non-communicable Diseases
040306	Nutrition
040307	Emergency Services
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)
040401	Pre-service Training
040402	HRH Performance Management
040403	In-service Training (Continuing Education)
0405	Provision of adequate and modern health infrastructure for health services delivery
040501	Functional Health Facilities
040502	Planned Preventive Maintenance (PPM)
040503	Facility electrification, water and sanitation
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities
040601	Sustainable drug supply
040602	Vaccines supply chain
0407	Evidence generation and utilisation
040701	Routine information system
040702	Surveys and facility assessments
040703	Research and development (Institutional Review Board, Clinical Trials)
040704	Monitoring and Evaluation (M&E)
0408	Institution and maintenance of a responsive public health emergency preparedness system
040801	Integrated national disease surveillance
040802	Public health laboratories
040803	Emergency Operation Centres (EOC)
0409	Provision of universal health coverage and financial risk protection for citizens
040901	Mobilising equity contributions and vulnerable group funds
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme
0410	Health Sector Expenditures Not Elsewhere Classified
041001	Health Not Elsewhere Classified

PROGRAMME SEGMENT

Code	Program Description
05	EDUCATION
0501	Effective governance of the education system
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
050102	Human and institutional capacity performance management
050103	Education Sector Coordination Mechanisms
050104	Integrated supportive supervision
0502	Increase in access, retention, and completion rate at all levels
050201	Early Childhood Care, Development and Education (ECCDE)
050202	Advocacy and Sensitization
050203	School Feeding
050204	School-based Health
050205	Parental and Community Support
050206	Tertiary Institutions' New Courses Accreditation
0503	Equity and inclusiveness in the provision of educational services
050301	Inclusive Education
050302	Special education
050303	Nomadic and migrants' education
050304	Second chance education
050305	Girls/Boys child education
050306	Emergency Response
0504	Improved quality of teaching and learning outcomes
050401	All levels of education quality assurance
050402	Instructional and learning materials
050403	Teaching and non-teaching staff capacity building
050404	Curriculum review and development
050405	Teachers' recruitment and deployment
050406	School examination and MLA
0505	Adequate infrastructure at all levels
050501	Schools' infrastructure construction and rehabilitation
050502	Furnishing
050503	Libraries and laboratories
050504	Water, sanitation and hygiene
050505	School safety
0506	Improved education information management system (EIMS)
050601	ICT equipment, software and expertise
050602	Research and development
050603	Data and data management
0510	Education Sector Expenditures Not Elsewhere Classified
051001	Education Not Elsewhere Classified
06	HOUSING AND URBAN DEVELOPMENT
0610	Housing and Urban Development - General
061001	Housing and Urban Development - General
07	GENDER
0710	Gender - General
071001	Gender - General
08	YOUTH
0810	Youth - General
081001	Youth - General

PROGRAMME SEGMENT

Code	Program Description
09	ENVIRONMENTAL IMPROVEMENT
0910	Environmental Improvement - General
091001	Environmental Improvement - General
10	WATER RESOURCES AND RURAL DEVELOPMENT
1010	Water Resources and Rural Deve - General
101001	Water Resources and Rural Deve - General
11	INFORMATION COMMUNICATION AND TECHNOLOGY
1110	Information Communication and Technology - General
111001	Information Communication and Technology - General
12	GROWING THE PRIVATE SECTOR
1210	Growing the Private Sector - General
121001	Growing the Private Sector - General
13	REFORM OF GOVERNMENT AND GOVERNANCE
1310	Reform of Government and Governance - General
131001	Reform of Government and Governance - General
14	POWER
1410	Power - General
141001	Power - General
15	RAIL
1510	Rail - General
151001	Rail - General
16	WATER WAYS
1610	Water Ways - General
161001	Water Ways - General
17	ROAD
1710	Road - General
171001	Road - General
18	AIRWAYS
1810	Airways - General
181001	Airways - General
19	COVID-19
1910	COVID-19 - General
191001	COVID-19 - General
20	CLIMATE CHANGE
2010	Climate Change - General
201001	Climate Change - General
21	OIL AND GAS INFRASTRUCTURE
2110	Oil and Gas Infrastructure - General
211001	Oil and Gas Infrastructure - General

FUND SEGMENT

CODE	DESCRIPTION
01	FEDERATION ACCOUNT
011	FAAC DIRECT ALLOCATION
01101	FAAC Direct Allocation
02	CONSOLIDATED REVENUE FUND
021	MAIN ENVELOP
02101	Main Envelop - Budgetary Allocation
022	CRF CHARGES
02201	Pension and Gratuities
02202	Service Wide Vote
02203	Capital Supplementation
02204	Other CRF Charges
03	CAPITAL DEVELOPMENT FUND
031	CDF MAIN
03101	Capital Development Fund
04	CONTINGENCY FUND
041	CONTINGENCY FUND MAIN
04101	Contingency Fund
05	DEBT RELIEF GAINS
051	DEBT RELIEF FUND MAIN
05101	Debt Relief Gains
06	SPECIAL AND TRUST FUNDS
061	SPECIAL AND TRUST FUNDS
06103	Petroleum Equalisation Fund
07	OTHER PUBIC FUNDS
071	OTHER PUBLIC FUNDS
07102	Fertilizer Revolving Fund
07106	Nigerian Ex-Servicemen Reward Fund
07107	Cocoa Research Institute of Nigeria Fund
07108	Fertilizer Revolving Fund
07109	Sinking Fund for Judgement Debt Fund
08	AIDS AND GRANTS
081	MULTILATERAL AIDS AND GRANTS
08101	African Development Bank
08102	African Development Fund
08103	Arab Bank for Economic Development (BADEA)
08104	Arab Loan Fund for African Arab League
08105	Ecowas Fund
08106	European Development Fund
08107	European Union
08108	European Investment Bank
08109	IDA - African Facility
08110	International Bank for Reconstruction & Development (IBRD)
08111	International Development Association (IDA)
08112	International Finance Corporation
08113	International Fund for Agricultural Development
08114	International Monetary Fund
08115	Nigeria Trust Fund
08116	Nordic Development Fund

FUND SEGMENT

CODE	DESCRIPTION
08117	Organisation of Petroleum Exporting Countries (OPEC)
08118	United Nations Development Programme (UNDP)
08119	United Nation Children's Fund (UNICEF)
08120	United Nation Fund for Population Activities
08121	World Bank Trust Fund
08122	World Food Programme
08123	United Nations Capital Development Fund (UNCDF)
08124	Global 2000
08125	United Nations Industrial Development Organisation (UNIDO)
08126	Multi-Donor Budget Support
082	BILATERAL AIDS AND GRANTS
08201	Swedish International Development Authority (SIDA)
08202	United States Agency for International Development (USAID)
08203	Foreign Commonwealth and Development Office (FCDO)
08204	Canadian International Development Agency (CIDA)
08205	Saudi Fund for Development
083	LOCAL AIDS AND GRANTS
08301	Donation by Local NGOs
08302	Donation by State Governments
08303	Donation by Local Governments
08304	Donation by Federal Government
08305	Donation by Private Sector Companies
08306	Donation by Individuals
09	LOANS/DEBTS
091	MULTILATERAL LOANS/DEBTS
09101	African Development Bank
09102	African Development Fund
09103	Arab Bank for Economic Development (BADEA)
09104	Arab Loan Fund for African Arab League
09105	Ecowas Fund
09106	European Development Fund
09107	European Union
09108	European Investment Bank
09109	IDA - African Facility
09110	International Bank for Reconstruction & Development (IBRD)
09111	International Development Association (IDA)
09112	International Finance Corporation
09113	International Fund for Agricultural Development
09114	International Monetary Fund
09115	Nigeria Trust Fund
09116	Nordic Development Fund
09117	Organisation of Petroleum Exporting Countries
09118	United Nations Development Programme (UNDP)
09119	United Nations Children'S Fund (UNICEF)
09120	United Nations Fund for Population Activities
09121	World Bank Trust Fund
09122	World Food Programme
09123	United Nations Capital Development Fund (UNCDF)

FUND SEGMENT

CODE	DESCRIPTION
09124	Global 2000
09125	United Nations Industrial Development Organisation (UNIDO)
09126	Multi-Donor Budget Support
092	BILATERAL LOANS/DEBTS
09201	Bi-Lateral Loans
093	LOCAL LOANS/DEBTS
09301	Federal Government
09302	Central Bank of Nigeria (CBN)
09303	Bond
09304	Commercial Bank
09305	Other Banks
10	RETAINED INDEPENDENT REVENUE
101	RETAINED INDEPENDENT REVENUE
10101	Retained Internally Generated Revenue
10102	PTA Contributions
10103	School Levies

GEO CODE (LOCATION) SEGMENT

Geo Code	Description
2	NORTH EAST
2351	YOBE EAST
235102	BURSARI LG
23510201	Bayamari
23510202	Damnawa/Juluri
23510203	Dana/Lawati
23510204	Dapchi
23510205	Garun Dole/Garin Alkali
23510206	Guba/Dapso
23510207	Guji/Metalari
23510208	Kaliyari
23510209	Kurnawa
23510210	Masaba
235103	DAMATURU LG
23510301	Bindigari/Pawari
23510302	Damakasu
23510303	Damaturu Central
23510304	Gambir/Maduri
23510305	Kalallawa/Gabai
23510306	Kukareta/Warsala
23510307	Maisandari/Waziri Ibrahim Estate
23510308	Murfakalam
23510309	Nayinawa
23510310	Njiwaji/Gwange
23510311	Sasawa/Kabaru
235106	GEIDAM LG
23510601	Asheikri
23510602	Balle/Gallaba/Meleri
23510603	Damakarwa/Kusur
23510604	Dejina/Fukurti
23510605	Futchimiram
23510606	Gumsa
23510607	Hausari
23510608	Kawuri
23510609	Ma'ana/Dagambi
23510610	Shame Kura/Dilawa
23510611	Zurgu Ngilewa/Borko
235107	GUJBA LG
23510701	Buni Gari/Lawanti
23510702	Buni Yadi
23510703	Dadingel
23510704	Goniri
23510705	Gotala/Gotumba
23510706	Gujba East
23510707	Mallam Dunari
23510708	Mutai
23510709	Ngurbuwa
23510710	Wagir

GEO CODE (LOCATION) SEGMENT

Geo Code	Description
235108	GULANI LG
23510801	Bara
23510802	Borno Kiji/Tetteba
23510803	Bulrafa
23510804	Bumsa
23510805	Dokshi
23510806	Gabai
23510807	Gagure
23510808	Garin Tuwo
23510809	Gulani
23510810	Kushimga
23510811	Njibulwa
23510812	Ruhu
235115	TARMUWA LG
23511501	Babangida
23511502	Barkami/Bulturi
23511503	Biriri/Churokusko
23511504	Jumbam
23511505	Koka/Sungul
23511506	Koriyel
23511507	Lantaiwa
23511508	Mafa
23511509	Mandadawa
23511510	Shekau
235116	YUNUSARI LG
23511601	Bultuwa/Mar/Yaro
23511602	Dara/Toshia
23511603	Degaltura/Ngamzai
23511604	Dekwa
23511605	Dilala/Kalgi
23511606	Mairari
23511607	Mozogun/Kujari
23511608	Ngirabo
23511609	Wadi/Kafiya
23511610	Zajibir/Dumbol/Zai
2352	YOBE SOUTH
235204	FIKA LG
23520401	Daya/Chana
23520402	Fika/Anze
23520403	Gadaka/Shembire
23520404	Gudi/Dozi/Godowoli
23520405	Jaanga/Boza/Fa.Sawa/T.Nanai
23520406	Mubi/Fusami/Garin Wayo
23520407	Ngalda/Dumbulwa
23520408	Shoye/Garin Aba
23520409	Turmi/Maluri
23520410	Zangaya/Mazawun
235205	FUNE LG

GEO CODE (LOCATION) SEGMENT

Geo Code	Description
23520501	Abakire/Ngelshengele/Shamka
23520502	Alagarno
23520503	Borno Kiji/Ngarho/Bebbende
23520504	Damagum Town
23520505	Daura/Bulanyiwa/Dubbol/Bauwa
23520506	Dogonkuka/Gishiwari/Gununu
23520507	Fune/Ngelzarma/Milbiyar/Lawan Kalam
23520508	Gabatasha/Aigada/Dumbulwa
23520509	Gudugurka/Marmari
23520510	Jajere/Banellewa/Babbare
23520511	Kayeri
23520512	Kollere/Kafaje
23520513	Mashio
235212	NANGERE LG
23521201	Chilariye
23521202	Dadiso/Chukuriwa
23521203	Dawasa/G. Baba
23521204	Dazigau
23521205	Degubi
23521206	Kukuri/Chiromari
23521207	Langawa/Darin
23521208	Nangere
23521209	Pakarau Karai-Karai/Pakarau Fulani
23521210	Tikau
23521211	Watinani
235214	POTISKUM LG
23521401	Lawan Bare-Bari-Bauya/Lilai Dumbulwa
23521402	Bolewa 'A'
23521403	Bolewa 'B'
23521404	Danchuwa/Bula
23521405	Dogo Nini
23521406	Dogo Tebo
23521407	Hausawa/M. Saleh
23521408	Mamudo
23521409	Ngojin/Alaraba
23521410	Yerimaram/Garin Daye/Badejo/Nahuta
2353	YOBE NORTH
235301	BADE LG
23530101	Dagona
23530102	Gwio-Kura
23530103	Katuzu
23530104	Lawan Audu/Lawan Alwali
23530105	Lawan Fannami
23530106	Lawan Musa
23530107	Sarkin Hausawa
23530108	Tagali/Sugum
23530109	Usur/Dawayo
23530110	Zango Musa/Zangon Umar