

Adamawa State Government of Nigeria



Updated Chart of Accounts for Recurrent and Capital Expenditure

Ministry of Finance and Budget

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1. MDAs CLASSIFICATION BY SECTOR

01 - Administration Sector	
Code	Organization Name
11001001	Government House - Office of the Governor
11001002	Government House - Office of the Deputy Governor
11003001	Agency for Museum and Monument
11010001	Bureau for Public Procurement
11013001	Office of the Secretary to the State Government
11017001	Cabinet Affairs Office
11018001	Internal Affairs and Special Services
11020001	NEPAD/APRM
11020002	Poverty Alleviation Agency
11037001	Muslim Pilgrims Welfare Board
11038001	Christian Pilgrims Welfare Board
11039001	Community and Social Development Agency
11042001	Energy Department
11043001	Gongola Basin Energy Development Company
11050001	Fiscal Responsibility Commission
12003001	Adamawa State House of Assembly (Legislature)
12004001	House of Assembly Service Commission
23001001	Ministry of Information and Strategy
23003001	Adamawa Television Corporation
23004001	Adamawa Broadcasting Corporation
23013001	Government Printing Press
23055001	Adamawa Press Limited
25001001	Office of the Head of Service
25005001	Establishment and Training Department
25021001	Lagos Liaison Office
25021002	Abuja Liaison Officer
25021003	Kaduna Liaison Office
25035001	Adamawa State Staff Pension Board
40001001	Office of the State Auditor General
40001002	Audit Commission
47001001	Civil Service Commission
48001001	Adamawa State Independent Electoral Commission
55001001	Local Government Staff Pension Board
63001001	Office of the Auditor General (Local Government)
64001001	Local Government Service Commission
71001001	Ministry for Special Duties

71008001	Adamawa State Emergency Management Agency (ADSEMA)
02 - Economic Sector	
Code	Organization Name
15001001	Ministry of Agriculture
15102001	Adamawa ADP
15111001	Adamawa Agricultural Development Investment Limited
15114001	Adamawa Agricultural Mechanization Authority
20001001	Ministry of Finance
20002001	Debt Management Agency
20003001	Budget Department
20015001	Adamawa Securities
20007001	Office of the Accountant General
20008001	Board of Internal Revenue
20009001	State Fiscal Transparency, Accountability and Sustainability Programme
22001001	Ministry of Commerce, Trade and Industries
22018001	Adamawa Investment and Property Development Company
22018002	Mubi Burnt Bricks Office
22018003	Adamawa Homes and Savings
22053001	Jimeta Modern Market Office
22053002	Jimeta Shopping Complex Office
22054001	Adamawa Plaza
27001001	Ministry of Labour and Productivity
29001001	Ministry of Transportation
29053001	Adamawa Transport Company
33001001	Ministry of Mineral Resources Development
33051001	Guyuk Cement Company
33051002	Adamawa State Mining Company
34001001	Ministry of Works and Energy Development
34004001	Adamawa State Road Maintenance Agency
34054001	Adamawa Quarry/Asphalt Plant
36001001	Ministry of Culture and Tourism
36003001	Adamawa State Agency for Museum and Monuments
36004001	Arts Council
36055001	Yola International Hotel
36056001	Amusement Park Yola
38001001	Adamawa State Planning Commission
38004001	Adamawa State Bureau of Statistic (ABS)
38005001	Sustainable Development Goals (Former MDG's Office)
52001001	Ministry of Water Resources

52102001	Adamawa State Water Board
52103001	Rural Water Supply & Environmental Sanitation Agency (RWESA)
52104001	Small Towns Water Supply Agency
53001001	Ministry of Housing and Urban Development
53053001	Adamawa State Urban Planning and Development Authority
60001001	Ministry of Land and Survey
60002001	Office of the Surveyor General
65001001	Ministry of Livestock & Aquaculture Development
66001001	Ministry of Entrepreneurship Development

03 - Law & Justice Sector

Code	Organization Name
18011001	Judicial Service Commission - Main
18051001	High Court of Justice
18052001	Customary Court of Appeal
18053001	Sharia Court of Appeal
18054000	Magistrate Courts
18055001	Area Courts
26001001	Ministry of Justice

04 - Regional Sector

Code	Organization Name
69001001	Ministry of Reconstruction, Rehabilitation, Reintegration Humanitarian Services
69001002	Boundary Commission

05 - Social Sector

Code	Organization Name
13001001	Ministry of Youth & Sports Development
13051001	Sports Council
13053001	Adamawa United Football Club
14002001	Ministry of Women Affairs
17001001	Ministry of Education and Human Capital Development
17003001	Adamawa State Universal Basic Education Board
17008001	Adamawa State Library Board
17010001	Adamawa State Mass Education Board (ADSMEB)

17051001	Post Primary Schools Management Board
17064001	Education Resource Centre
21001001	Ministry of Health and Human Services
21002001	Adamawa State Health Insurance Scheme
21003001	Primary Health Care Development Agency
21027001	Adamawa State Referral Center
21027002	Yola Specialist Hospital
21027003	General Hospital Mubi
21027004	General Hospital Garkida
21027005	General Hospital Numan
21027006	General Hospital Ganye
21027007	Leprosy Hospital Garkida
21027008	Cottage Hospital Hong
21027009	Cottage Hospital Guyuk
21027010	Cottage Hospital Fufore
21027011	General Hospital Jada
21027012	Cottage Hospital Mayo Belwa
21027013	Cottage Hospital Toungo
21027014	Cottage Hospital Borrong
21027015	Cottage Hospital Song
21027016	Cottage Hospital Gulak
21027017	General Hospital Michika
21027018	Cottage Hospital Maiha
21027043	Onchocerciasis Programme
21033001	Adamawa State Agency for the Control of HIV/AIDS (ADSACA)
21102001	Adamawa State Health Services Management Board
21103001	Adamawa Traditional Medicine Board
21113001	Adamawa Essential Drugs Programme
28001001	Ministry of Tertiary and Professional Education
28003001	College of Agriculture Ganye
28003002	College of Legal Studies Yola
28018001	Adamawa State Polytechnic, Yola
28019001	College of Education Hong
28021001	Adamawa State University Mubi
28056001	Adamawa State Scholarship Trust Fund
28104001	College of Nursing & Midwifery Yola
28106001	College of Health Technology Michika
35001001	Ministry of Environment and Natural Resources Development
51001001	Ministry for Local Government Affairs
54002001	Ministry of Rural Infrastructure & Community Development
68001001	Ministry of Social Development
70001001	Ministry of Chieftaincy Affairs

2. STATE GOVERNMENT EXPENDITURE CODES

2.1 Recurrent Expenditure

ECONOMIC CODES	EXPENDITURE
2	EXPENDITURE
21	PERSONNEL COST
2101	SALARIES AND WAGES
21010100	SALARIES AND WAGES
21010101	Basic Salary
21010102	Overtime Payments
21010103	Consolidated Revenue Fund Charges - Salaries
21010104	Basic Wages
21010105	Salaries Arrears
21020100	ALLOWANCES
21020101	Housing/Rent Allowance
21020102	Transport Allowance
21020103	Meal Subsidy
21020104	Utility Allowance
21020105	Entertainment Allowance
21020106	Leave Allowance
21020107	Domestic Staff Allowance
21020108	Shift Allowance
21020109	Call Duties Allowance
21020110	Clinical Allowance
21020111	Hazard Allowance
21020112	Rural Posting Allowance
21020113	Teaching Allowance
21020114	Wardrobe Allowance
21020115	Robbing Allowance
21020116	Outfit Allowance
21020117	SIWES Allowance

ECONOMIC CODES	EXPENDITURE
21020118	Field Allowance
21020119	Journal Allowance
21020120	Weighing Allowance
21020121	Hardship Allowance
21020122	Responsibility Allowance
21020123	Medical Students Allowance
21020124	Student Nurses Allowance
21020125	Torch Light Allowance
21020126	Uniform Allowance
21020127	Personal Assistants Allowance
21020128	Newspaper Allowance
21020129	Motor Vehicle Maintenance Allowance
21020130	Special Allowance
21020131	Youth Corp Doctors Allowance
21020132	Non Clinical Allowance
21020133	Regular Allowance
21020134	Other Allowances & Benefits
21020135	Judges/Khadis Rent Allowance
21020137	Academic Allowance
21020138	Driver's Allowance
21020139	Admin Allowance
21020140	Accommodation Allowance
21020141	Furniture Allowance
21020142	Security
21020143	Medical
21020200	SOCIAL CONTRIBUTIONS
21020201	NHIS Contribution
21020202	Contributory Pension
21020203	Group Life Insurance
21020201	Employer's Compensations Fund
21020205	Housing Fund Contribution

ECONOMIC CODES	EXPENDITURE
22010100	SOCIAL BENEFITS
22010101	Gratuity
22010102	Pension
22010103	Death Benefits
22010104	Medical Refunds on Referrals
22010105	Poverty Alleviation
22010106	Severance Gratuity
22010107	Other Pensions Allowances Grat. Exgratia Award
22010108	Lump Sum Compensation
2202	OVERHEAD COST
22020100	TRAVEL AND TRANSPORT - GENERAL
22020101	Local Travel and Transport - Training
22020102	Local Travel and Transport - Others
22020103	International Transport and Travels - Training
22020104	International Transport and Travels - Others
22020105	Hotel Accommodation - Local
22020106	Hotel Accommodation - International
22020107	Hotel Accommodation - Local Training
22020108	Hotel Accommodation - International Training
22020109	Per Diems/Estacodes
22020200	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(s)
22020208	Software Charges/License Renewal

ECONOMIC CODES	EXPENDITURE
22020209	Other Utility Charges
22020300	MATERIALS & SUPPLIES - GENERAL
22020301	Office Stationeries/Computer Consumables
22020302	Books
22020303	Newspapers
22020304	Magazines & Periodicals
22020305	Printing of Non Security Documents
22020306	Printing of Security Documents
22020307	Drugs & Medical Supplies
22020308	Field & Camping Materials Supplies
22020309	Uniforms & Other Clothing
22020310	Teaching Aids/ Instructional Materials
22020311	Food Stuff /Catering Materials Supplies
22020312	Other Materials & Supplies
22020313	Chemical and Reagents Materials Supplies
22020400	MAINTENANCE SERVICES - GENERAL
22020401	Maintenance of Motor Vehicle/Transport Equipment
22020402	Maintenance of Office Furniture
22020403	Maintenance of Office Building/Residential Qtrs.
22020404	Maintenance of Office/ IT Equipment
22020405	Maintenance of Plants & Generators
22020406	Other Maintenance Services
22020407	Maintenance of Air conditioners
22020408	Maintenance of Boats
22020409	Maintenance of Railway Equipment
22020410	Maintenance of Street Lightings
22020411	Maintenance of Communication Equipment's
22020412	Maintenance of Markets/Public Places
22020413	Minor Road Maintenance

ECONOMIC CODES	EXPENDITURE
22020500	TRAINING - GENERAL
22020501	Local Training
22020502	International Training
22020503	Other Training
22020504	Seminars/Workshops & Conferences
22020600	OTHER SERVICES-GENERAL
22020601	Security Services
22020602	Office Rent
22020603	Residential Rent
22020604	Security Vote (Including Operations)
22020605	Cleaning &Fumigation Services
22020700	CONSULTING & PROFESSIONAL SERVICES - GENERAL
22020701	Financial consulting
22020702	Information Technology Consulting
22020703	Legal Services
22020704	Engineering Services
22020705	Architectural Services
22020706	Surveying Services
22020707	Agricultural Consulting
22020708	Medical Consulting
22020709	Other Consultancy Services
22020800	FUEL & LUBRICANTS - GENERAL
22020801	Motor Vehicle Fuel Cost
22020802	Other Transport Equipment Fuel Cost
22020803	Plant/Generator Fuel Cost
22020804	Aircraft Fuel Cost
22020805	Boat Fuel Cost
22020806	Cooking Gas/Fuel Cost

ECONOMIC CODES	EXPENDITURE
22020900	FINANCIAL CHARGES - GENERAL
22020901	Bank Charges (Other than Interest)
22020902	Insurance Premium
22020903	Loss on Foreign exchange
22020904	Other CRF Bank Charges
22021000	MISCELLANEOUS EXPENSES - GENERAL
22021001	Refreshment & Meals
22021002	Honorarium Allowance
22021003	Publicity & Advertisements
22021004	Medical Expenses - Local
22021005	Service School Fees Payment
22021006	Postages & Courier Services
22021007	Welfare Packages
22021008	Subscription to Professional Bodies
22021009	Sports Activities
22021010	Direct Teaching & Laboratory Cost
22021011	Recruitment and Appointment (Service Wide)
22021012	Discipline and Appointment (Service Wide)
22021013	Promotion (Service Wide)
22021014	Annual Budget Expenses & Administration
22021017	Anti-corruption
22021018	Gender
22021019	Medical Expenses - International
22021020	Foreign Scholarship Scheme
22021021	Special Days/Celebrations
22021022	Youth Corpers Allowance
22021023	Development Plan Preparation Expenses
22021024	Final Accounts Preparation Expenses
22021025	Other Miscellaneous Expenses
22021026	Monitoring & Evaluation
22021027	Daily Rated Allowances

ECONOMIC CODES	EXPENDITURE
22021028	Research & Development
22030100	STAFF LOANS & ADVANCES
22030101	Motor Cycle Advances
22030102	Bicycle Advances
22030103	Refurbishing Advances
22030104	Correspondence Advance
22030105	Spectacle Advances
22030106	Motor Vehicle Advance
22030107	Furnishing Advances
22030108	Housing Loans
22040100	LOCAL GRANTS AND CONTRIBUTIONS
22040101	Grant to State Governments - Recurrent
22040102	Grant to State Governments - Capital
22040103	Grant to Local Governments - Recurrent
22040104	Grant to Local Governments - Capital
22040105	Grant to Government Owned Companies - Recurrent
22040106	Grant to Government Owned Companies - Capital
22040107	Grant to Private Companies - Recurrent
22040108	Grant to Private Companies - Capital
22040109	Grant to Communities/NGOs
22040200	FOREIGN GRANTS AND CONTRIBUTIONS
22040201	Grant to Foreign Governments
22040202	Grant to Foreign International Organizations
22050100	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS
22050101	Subsidy to Government Owned Companies
22050102	Meal Subsidy to Government Schools

ECONOMIC CODES	EXPENDITURE
22050200	SUBSIDY TO PRIVATE COMPANIES
22050201	Subsidy to Private Companies
22060100	PUBLIC DEBT CHARGES - FOREIGN INTEREST DISCOUNT
22060101	Foreign Loans & Interest Payment
22060102	Foreign Interest Discount - Short Term Borrowings
22060200	PUBLIC DEBT CHARGES - DOMESTIC INTEREST/ DISCOUNT
22060201	Domestic Loans & Interest Payment
22060202	10% Internally Generated Revenue to Local Governments
22060203	Settlement of Liabilities
22060204	Contribution Towards Funding of Primary Education
22060205	Cost of IGR Collection
22060206	Contribution to Local Government Staff Pension Board
22060207	Bond Repayments
22060208	Repayment of Agric Loan
22060209	Deduction @ Source - FG. Salary Bailout to State
22060210	Settlement of Liabilities (LG Staff, PHCDA, ADSUBEB)
22060211	Settlement of Liability of Fertilizer - ADSU
22060212	Settlement of Liability of Fertilizer -Ministry of Agric
22060213	Take-off Grant to State Bureau of Statistics
22060214	Settlement of Contractual Liability - Ministry of Education and Human Capital Development
22060215	Severance Gratuity for all Political Office Holders
22060216	Settlement of Motor Vehicle Liability- ADSPC Chairman
22060217	ADIL Activities General
22060300	INTEREST
22060301	Interest - Internal Public Debt
22070000	TRANSFERS TO OTHER FUNDS

ECONOMIC CODES	EXPENDITURE
22070001	Transfer to Capital Development Fund
22070002	Transfer to Contingency Fund
22070003	Transfer to Ecological Fund
22080000	BELOW THE LINE PAYMENTS
22080001	Deposits - Remittance
22080002	With-Holding Taxes due to FIRS
22080003	VAT due to ARS - Remittance
22080004	Unions Deductions Remittance
22080005	Loans Deduction from Salary/Other Deductions from Payroll - Remittance
22080006	Monthly Net Total Salary Control Accounts
22080007	National Housing Fund (NHF) - Remittance
22080008	University Deductions - Remittance
22080009	PAYE Due to FIRS - Remittance (Abuja Residents)
22080010	BPP deduction
22080011	Contract Retention Fees - Deduction
22080012	Contributory Pension Scheme
22080013	Monthly Net Total Pension Control
22080014	Transfer from JAC Account
22080015	Stamp - Duties

2.2 Capital Expenditure – Economic Line Items

23	CAPITAL EXPENDITURE
23010100	PURCHASE OF FIXED ASSETS - GENERAL
23010101	Purchase/Acquisition of Land
23010102	Purchase of Office Building
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 Boats
23010110	Purchase of Shies
23010111	Purchase of Trains
23010112	Purchase of Furniture and Fittings
23010113	Purchase of Computers
23010114	Purchase of IC'T Equipment
23010115	Purchase of Photocopying Machines
23010116	Purchase of Typewriter
23010117	Purchase of Shredding Machines
23010118	Purchase of Scanners
23010119	Purchase of Powers Generating Set
23010120	Purchase of Canteen/Kitchen Equipment
23010121	Purchase of Residential Furniture
23010122	Purchase of Health/Medical Equipment
23010123	Purchase of Fire Fighting Equipment
23010124	Purchase of Teaching/Learning Aid Equipment
23010125	Purchase of Library Books & Equipment
23010126	Purchase of Sporting/Games Equipment
23010127	Purchase of Agriculture 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 Agricultural Inputs
23010133	Purchase of Surveying equipment
23010134	Purchase of Diving Equipment
23010137	Purchase of Ship Spare/Maintenance
23010138	Purchase of Aero Spare/Maintenance
23010139	Purchase of Plants & Equipment
23010140	Purchase of Relief Materials
23010141	Purchase of Electrical equipment
23010142	Purchase of Office equipment
23010143	Purchase of Drilling equipment
23010144	Purchase of Water Treatment Chemicals
23010145	Purchase of Cooling Equipment
23010146	Purchase of Drugs
23020100	CONSTRLCTION/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 Centre
23020107	Construction/Provision of Public Schools
23020110	Construction/Provision of Fire Fighting Stations
23020111	Construction/Provision of Libraries
23020112	Construction/Provision of Snorting Facilities
23020113	Construction/Provision of Agricultural Facilities
23020114	Construction/Provision of Roads
23020115	Construction/Provision of Rail-Ways
23020116	Construction/Provision of Water Ways
23020117	Construction/Provision of Air-port/Aerodromes
23020118	Construction/Provision of Infrastructure
23020119	Construction/Provision of Recreational Facilities
23020122	Construction of Boundary Pillars/Right of Ways
23020123	Construction/Provision of Traffic/Street Lights

23020124	Construction of Markets/Parks
23020125	Construction/Provision of Power Generating Plants
23020126	Construction/Provision of Cemeteries
23020127	Construction/Provision of ICT Infrastructures
23030100	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL
23030101	Rehabilitation/Repairs - Residential Building
23030102	Rehabilitation/Repairs - Electricity
23030103	Rehabilitation/Repairs - Housing
23030104	Rehabilitation/Repairs - Water Facilities
23030105	Rehabilitation/Repairs - Hospital/Health Centers
23030106	Rehabilitation/Repairs - Public Schools
23030109	Rehabilitation/Repairs - Fire Fighting Stations
23030110	Rehabilitation/Repairs - Libraries
23030111	Rehabilitation/Repairs - Sporting Facilities
23030112	Rehabilitation/Repairs - Agricultural Facilities
23030113	Rehabilitation/Repairs - Roads
23030114	Rehabilitation/Repairs - Rail ways
23030115	Rehabilitation/Repairs - Waterway
23030116	Rehabilitation/Repairs - Airport/ Aerodromes
23030118	Rehabilitation/Repairs - Recreational Facilities
23030119	Rehabilitation/Repairs - Air Navigational Equipment
23030121	Rehabilitation/Repairs - Office Buildings
23030122	Rehabilitation/Repairs - Boundary Beacons
23030123	Rehabilitation/Repairs - Traffic/Street Lights
23030124	Rehabilitation/Repairs - Markets/Parks
23030125	Rehabilitation/Repairs - Power Generating Plants
23030126	Rehabilitation/Repairs - Cemeteries
23030127	Rehabilitation/Repairs - ICT Infrastructures
23030139	Rehabilitation/Repairs - Plants & Equipment's
23030140	Rehabilitation/Repairs - Electrical Equipment
23030141	Rehabilitation/Repairs - Office Equipment
23030142	Rehabilitation/Repairs - Drilling Equipment
23030143	Rehabilitation/Repairs - Cooling Equipment

23040100	PRESERVATION OF THE ENVIRONMENT - GENERAL
23040101	Tree Planting & Desertification Control
23040102	Erosion & Flood Control
23040103	Wildlife Conservation
23040104	Industrial Pollution Preservation & Control
23040105	Water Pollution Prevention & Control
23040106	Prohibition & Control of illegal Mining & Land Degradation
23040107	Aquatic Life Preservation
23050100	ACQUISITION OF NON-TANGIBLE ASSETS
23050101	Research and Development
23050102	Computer Software Acquisition/Upgrading
23050103	Monitoring and Evaluation
23050104	Anniversaries/Celebration
23050105	Purchase of Shares
23050107	Margin for Increase in Costs
23050108	Training Capacity Building & Human Capital Development

2.3 Capital Expenditure – Programme Classification

	CAPITAL EXPENDITURE - PROGRAMME CLASSIFICATION
PROGRAMME CODE	PROGRAMME AND OBJECTIVES DESCRIPTION
01	Economic Empowerment Through Agriculture
0101	Increase and Production by 200% by 2020
0102	Increase the Volume of Credit Facility to Farmers
0103	Double the number of farmers who have access to credit.
0104	Double the Rate of transfers of Technology by year 2020
0105	Reduce wastage by year 2020
0106	Increase agricultural productivity by 50% by year 2020
0107	Double the disposable income of farmers by year 2020
0108	Double poultry production by year 2020
02	Societal Re-Orientation

0201	Achieve 40% improvement in general behaviour by year 2020
0202	Minimize incidence of corruption in public service by 2020
0203	Minimize incidence of religious and intolerance by year 2020
0204	Improve Citizens Literacy Rate from 35% to 45% by 2020
0205	Minimize incidence of nepotism and favouritism by year 2020
0206	Achieve 75% improvement in behaviour of road users by 2020
0207	Reduce by Half the number of accidents and casualties
0208	Become credible in words and deeds in public service by 2020
03	Societal Re-Orientation
0301	Reduce by half proportion of people who suffer hunger in 2020
0302	Increase per capital income of Nigeria by 2020
0303	Create an additional 15,000 jobs by year 2020
0304	Improve literacy rate among the poor by 50% by 2020
0305	Increase number of registered cooperatives societies by 25%
0306	Minimize discrimination of the poor by 2020
0307	Improve access to Water, Education, Health and Sanitation Services
04	Improvement to Human Health
0401	Halt by 2020 and begun reversal of HIV/AIDS spread
0402	Halt by 2020 and begun reversal of malaria incidence
0403	In cooperation with Pharmaceutical Companies that provide Essential Drugs
0404	Reduce maternal mortality rate by 50% by 2020
0405	Reduce infant mortality rate by 50% by 2020
0406	Provide access for all women/children to basic health care
0407	Provide skilled assistance at birth to at least 40% women
0408	Achieve 35.65 cost sharing between people and Gov't for Health
0409	Eliminate the out of stock syndrome in all public hospitals
0410	Improve the response time to emergency call/treatment by 50%
0411	At 90% of people know how protect themselves against HIV/AIDS
0412	Achieve at least 70% increase in VCT Health Facilities
0413	Achieve at least 60% reduce in STI among people at risk
0414	At least 90% of Primary Health Workers know to treat STDs
0416	Decreasing HIV prevalence among ANC attendants by 2020

0417	At least 50% of PLWHA will have access to ART in year 2020
05	Enhancing Skills and Knowledge
0501	Ensure that by 2020 children complete Primary Education
0502	Increase public awareness on importance of education by 2020
0503	Increase community Support and participation in education
0504	Yearly renovation of 500 classrooms 50 hostels 20 labs
0505	Year provision of teaching materials to Post Primary Schools
0506	Year provision of teaching materials to 200 Primary Schools
0507	Year provision of teaching materials to all tertiary institution
0508	Provision of seats for all students and pupils
0509	Provide 1/4 need of students and pupils furniture
0510	improvement of teachers competence and skills
0511	Yearly training/retraining of 400 Post Primary Teachers
0512	Year training/retraining of 1500 Primary Teachers
0513	Inculcation of reading habit in our students/pupils
0514	Year establishment of 50 libraries in post primary schools
0515	Improve teaching post/strength (Mass production of teachers)
06	Housing and Urban Development
0601	By 2020 Improve the lives of slum dwellers
0602	Increasing housing delivery by 200%
0603	Impart building skills to a least 100 volunteers per LGA
0604	Improve rural housing by completing housing project per ward
0605	Achieve at least 60% local input in housing construction
0606	Increase private sector and community participation by 30%
07	Gender
0701	Eliminate gender disparity in primary & secondary education
0702	Increase employment opportunities for women by 30% by 2020
0703	Increase women's literacy levels by 50% by year 2020
0704	Double the productivity of women's work in the Agric sector
0705	Increase access to credit/investment opportunities for women
0706	Reduce the high rate of gender disparity by 30% by 2020
0707	Increase the rate of female enrolment at primary

0708	increase the rate of female enrolment at secondary school
0709	Improve the transition rate of females between years
0710	Eliminate conditions leading to drop out of female students
0711	Increase female employment in public service ration to 3:7
08	Youth
0801	Development and implement strategies for decent work for youth
0802	Eliminate cases of secondary schools drop outs
0803	Create 5000 functional jobs for youth development centred
0804	Eliminate cases to youth delinquency by year 2020
0805	Improve income per capital of youth by 25% by 2020
0806	Eliminate social inequality with respect to justice/education
0807	Achieve 90% placement rate in higher education by 2020
0808	Eliminate cases of drug abuse among youth by year 2020
0809	Reduce the number of youth beggar in the street by half
0810	Eliminate minimize HIV/AIDS among youth by year 2020
0811	Complete the integration of Islamic Schools into formal education
09	Environmental Improvement
0901	Integrated develop/Reversal of environmental Resources Loss
0902	Increase the number of bee farmers by 100% by year 2020
0903	Raise bee production by 100% by year 2020
0904	Create 200 new jobs through bee farming by year 2020
0905	Identify and document all economic trees - location quantity
0906	increase the number of such economic trees 100% by year 2020
0907	Demonstrate the value of indigenous trees by 2020
0908	To increase Fruit trees contribution of National Income
0909	Contribute 50% of fruit intake of the market by 2020
0910	Double the vegetation cover especially in the Fadama areas
0911	Eliminate problem of town sewage & its attendant health risk
0912	Create 100 new jobs for willing persons in pollution control
0913	Eliminate indiscriminate disposal of human waste
0914	To offset 45% - 50% of the monies spent on waste management
0915	Mass mobilization programme in waste recycling
0916	Provision of job opportunities for youth in waste recycling

0917	Production of organic fertilizer by year 2020
10	Water Resources and Rural Development
1001	Halve by 2020 people without sustainable drinking water
1002	increase access to water from the current 37.6% to 50%
1003	Improve water supply above 20000 liters per day by 2020
1004	Achieve 400 million litres per day by year 2020
1005	Borehole water supply schemes to reach 11000 by 2020
11	Information Communication and Technology
1101	Make available the benefits of new technologies
1102	Promote economic growth with intent to increase the GDP by 6%
1103	Increase the per capital income of citizens by 25% by 2020
1104	Create 2500 jobs in the ICT sector and multiplier effect.
1105	Improve Service delivery by computerization of Gov't operation
1106	Reduce government overhead cost by 25% as a result IT
1107	Eliminate the Ghost Worker/Pensioner by use of IT
1108	Achieve widespread availability of high speed connectivity
12	Growing the Private Sector
1201	Increase capacity utilization in industries by 25% in 2020
1202	Increase access to SMEIS for Small and Medium Enterprises
1203	Establish three pilot projects in Local Government Councils by 2020
1204	Facilitate revival of 50% of closed down industries by 2020
1205	Increase employment generation of our youth by 30% by 2020
1206	Increase employment generation of women by 30% by 2020
1207	Improve internally generated revenue base by 100% by 2020
1208	Attract Foreign Direct Investment worth 50 Billion by 2020
1209	Establish one factory for solid mineral deposit in each LGA
1210	To become a major exporter of solid minerals by 2020
1211	Attract at least 1 million tourist by year 2020
1212	Earn at least \$250000 annually from foreign tourists by 2020
1213	Attract 5 Billion investment from Private Sector in tourism
1214	Eliminate religious and ethnic conflict by year 2020
1215	Create 5000 new jobs in tourism sector by 2020

13	Reform of Government and Governance
1301	Good Governance Development and Poverty Reduction
1302	Make Debt Sustainable in the long term
1303	Ensure the budget is based on realistic expenditure targets
1304	Pursue balanced budget and avoid deficit budgeting
1305	Eliminate delay in the budget formulation process
1306	Improve IGR Collection by 200%
1307	Improve Capital - Recurrent Ratio to 60:40 by 2020
1308	Introduce participatory responsible and accountability policy
1309	Adopt mandatory budget calendar within budgeting framework
1310	Increase number of specialised teachers especially in science
1311	Recruit additional teachers in Universities
1312	Increase allowances for teachers in secondary and tertiary
1313	Set up Student Industrial Working Scheme and Rural Posting
1314	Increase recruitment of specialized staff doctors nurses
1315	Extension of Overseas training for improved health care
1316	Inputs such as fertilizer seeds and tractors to farmers
1317	Regularization of casual staff
1318	Eliminate pay difference between veterinary & medical Doctor
1319	Eliminate favourism in allocating resources and political
1320	Cut government overhead by 35% by 2020
1321	Improve the speed of service delivery by 100% by 2020
1322	Public Accounts of Government Stewardship within 3 months
1323	Cut capital cost by at least 35% by employing value engineer
1324	Collect all outstanding payment from leasers
1325	Commit to a policy program of privatization
14	Power
1401	Rehabilitation of all Power Generation & Distribution Assets
1402	Completion of all National Integrated Power Projects (NIPP)
1403	Cut Capital Costs by at least 35% by 2020 using value audit
1404	Develop alternative sources of energy such coal wind etc
16	Water Ways

1601	Increase the navigable routs on the inland waterways
1602	Increase inland waterways traffic and passengers substantial
1603	Dregding and Reclamation of the river Niger and Benue
1604	Rehabilitation and construction of key river ports jetties
17	Road
1701	Recovery of not less than 30% existing Federal Roads by 2020
1702	Rehabilitation and reconstruction of the major trunk roads
1703	Concession of major and viable routes

2.4 Capital Expenditure – Functional Classification

CAPITAL EXPENDITURE - FUNCTIONAL CLASSIFICATION	
FUNCTIONAL CODE	FUNCTIONAL/SUB-FUNCTIONS DESCRIPTIONS
701	GENERAL PUBLIC SERVICES
702	DEFENSE
703	PUBLIC ORDER AND SAFETY
704	ECONOMIC AFFAIRS
705	ENVIRONMENTAL PROTECTION
706	HOUSING AND COMMUNITY AMENITIES
707	HEALTH
708	RECREATION, CULTURE AND RELIGION
709	EDUCATION
710	SOCIAL PROTECTION
701	GENERAL PUBLIC SERVICES
7011	Executive and Legislative Organs, Financial and Fiscal Affairs External Affairs
7012	Foreign Economic Aid
7013	General Services
7014	Basic Research
7015	Research & Development General Public Services
7016	General Public Services Not Elsewhere Classified (N.E.C)

7017	Public Debt Transactions
7018	Transfers of a General Character Between Different Levels of Government
702	DEFENSE
7021	Military Defence
7022	Civil Defence
7023	Foreign Military Aid
7024	Research & Development Defence
7025	Defence Not Elsewhere Classified (N.E.C)
703	PUBLIC ORDER AND SAFETY
7031	Police Services
7032	Fire Protection Services
7033	Law Courts
7034	Prisons
7035	Research & Development Public Order and Safety
7036	Public Order and Safety Not Elsewhere classified (N.E.C)
704	ECONOMIC AFFAIRS
7041	General Economic, Commercial and Labour Affairs
7042	Agriculture, Forestry, Fishing and Hunting
7043	Fuel Energy
7044	Mining, Manufacturing and Construction
7045	Transport
7046	Communication
7047	Other Industries
7048	Research & Development Economic Affairs
7049	Economic Affairs Not Elsewhere Classified (N.E.C)
705	ENVIRONMENTAL PROTECTION
7051	Waste Management
7052	Waste Water Management
7053	Pollution Abatement
7054	Pollution of Biodiversity and Landscape
7055	Research & Development Environmental Protection

7056	Environmental Protection Not Elsewhere Classified (N.E.C)
706	HOUSING AND COMMUNITY AMENITIES
7061	Housing Development
7062	Community Development
7063	Water Supply
7064	Street Lighting
7065	Research & Development Housing and Community Amenities
7066	Housing and Community Amenities Not Elsewhere Classified (N.E.C)
707	HEALTH
7071	Medical Products, Appliances and Equipment
7072	Outpatient Services
7073	Hospital Services
7074	Public Health services
7075	Research & Development Health
7076	Health not Elsewhere Classified (N.E.C)
708	RECREATION, CULTURE AND RELIGION
7081	Recreational and Sporting Services
7082	Cultural Services
7083	Broadcasting and Publishing Services
7084	Religious and Other Community Services
7085	Research and Development Recreation, Culture and Religion
7086	Recreation, Culture and Religion Not Elsewhere Classified (N.C.E)
709	EDUCATION
7091	Pre-Primary and Primary Education
7092	Secondary Education
7093	Post-Secondary Non Tertiary Education
7094	Tertiary Education
7095	Education not Definable by Level
7096	Subsidiary Services to Education
7097	Research & Development Education
7098	Education not Elsewhere Classified (N.E.C)

710	SOCIAL PROTECTION
7101	Sickness and Disability
7102	Old Age
7103	Survivors
7104	Family and Children
7105	Unemployment
7106	Housing
7107	Social Exclusion Not Elsewhere Classified (N.E.C)
7108	Research & Development Social Protection
7109	Social Protection Not Elsewhere Classified (N.E.C)