

Adamawa State Government of Nigeria



Revenue and Expenditure Chart of Accounts

For

Local Governments

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1. FOREWORD

This chart of Account is a reference for use by 21 Local Governments in Adamawa State in line with the National Chart of Accounts (NCOA) and International Public Sector Accounting Standards (IPSAS).

Local Government budgeting and financial reporting in line with the National Chart of Accounts (NCOA) is an integrated budget and accounting classification system which has been prepared primarily for the implementation of the uniform accounting system that is IPSAS compliant.

The NCOA provides the platform for Budgeting, Accounting and Reporting of all Government financial transactions in the three tiers of Government in Nigeria.

The Chart of Accounts is a systematic list of the Accounts used by an entity to define each class of items for which money or the equivalent is spent or received.

It may also be further defined as a complete list of budget and accounting items where each item is uniquely represented by a code and grouped into tables of related data for the purposes of tracking, managing and reporting budgetary and accounting items in an orderly, efficient and transparent manner.

The Local Governments Chart of Account (COA) provides the foundation for the financial record keeping system. The COA includes budget classification (revenue, expenditure and borrowings). This will assist in Policy formulation, Fiscal planning, Budget analysis, Accountability, Routine Financial management and International comparisons.

2. LIST OF 21 LOCAL GOVERNMENTS IN ADAMA WA STATE

S/NO.	LOCAL GOVERNMENTS
1	DEMSA
2	FUFORE
3	GANYE
4	GIREI
5	GOMBI
6	GUYUK
7	HONG
8	JADA
9	LAMURDE
10	MADAGALI
11	MAIHA
12	MAYO/BELWA
13	MICHIKA
14	MUBI NORTH
15	MUBI SOUTH
16	NUMAN
17	SHELLENG
18	SONG
19	TOUNGO
20	YOLA NORTH
21	YOLA SOUTH

3. LOCAL GOVERNMENT REVENUE CODES

ECONOMIC CODE	DESCRIPTION
1101	STATUTORY REVENUE
11010101	Local Government Share of FAAC
11010105	Excess Petroleum Profit Tax (PPT Revenue)
11010106	Exchange Difference
11010107	Refund from Paris Club
11010108	Recovered Excess Bank Charges
11010109	Equalisation Fund
11010110	Budget Augmentation
11010111	Refund from Federal Government
11010112	Stabilization Fund Receipts
110102	LOCAL GOVERNMENT SHARE OF VAT
11010201	Local Government Share of VAT
110103	LOCAL GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT
11010303	Local Government Share of Excess Crude Account
110104	LOCAL GOVERNMENT SHARE OF STATE REVENUE
11010401	Local Government Share of Taxes
11010402	Allocation from State Government
12	INDEPENDENT REVENUE
1201	TAX REVENUE
120101	PERSONAL TAXES
12010107	Cattle Tax (Cattle Farmers)
12010108	Arrears: Cattle Tax (Cattle Farmers)
1202	NON-TAX REVENUE
120201	LICENCES - GENERAL
12020107	Canoe (Small Craft) License
12020109	Registration of Voluntary Organizations
12020111	Bake House License
12020112	Bicycles License & Hire Permits
12020113	Brickmaking License
12020114	Wheelbarrow/Cart Licenses
12020115	Dane Gun Licenses
12020116	Cattle Dealer Licenses
12020117	Dried Fish & Meat Licenses
12020118	Pet (Dog) Licenses

ECONOMIC CODE	DESCRIPTION
12020119	Fishing Permits
12020120	Hawker's Permits
12020121	Hunting Permits
12020122	Small Produce Buying Licenses
12020123	Animal Health Certificate Licenses
12020124	Abattoir/Slaughter Licenses
12020125	Renewal of Fisher Licenses
12020126	Hiring Services
12020128	Well Drilling Licenses
12020130	Cinematograph Licenses
12020131	Liquor Licenses (On & Off)
12020138	Motor Cycle License
12020139	Hackney Permit License
12020140	Buki Cigarettes License
12020141	Auctioneer License
12020142	Registration of Septic Tank Dislodging
12020143	Pit Sawing License
12020144	Workshop Permit for Artisans
12020145	Permanent and Block Stalls Levy
12020146	Seasonal Market Levy
12020147	Hotel/Food Permit
12020148	Vehicle Radio License
120204	FEES - GENERAL
12020417	Local Government Contractor Registration Fees
12020418	Marriage/ Divorce Fees
12020419	Attestation of Bachelorhood & Spinsterhood Fees
12020425	Disinfection of Produce Fees
12020426	Court Summons Fees
12020427	Tender Fees
12020436	Sign Board and Advertisement Permit Fees
12020440	PHC Medical Consultancy Fees
12020441	PHC Medical Laboratory Fees
12020442	Association Fees
12020443	Birth & Death Registration Fees
12020444	Burial Fees
12020446	Agricultural/Veterinary Services Fees
12020450	Inspection Fees

ECONOMIC CODE	DESCRIPTION
12020453	Applications Fees
12020454	Parking Fees
12020455	Learning Driving Test Fees
12020456	Wharf Landing Fees
12020457	Entertainment, Drumming and Temporary Booth Permit Fees
12020458	Control of Noise Permit Fees
12020459	Naming of Street Registration Fees
12020460	Tent At Sea Beech Permit Fees
12020461	Beggars Minstrel Fees
12020462	Open Air Preaching Permit Fees
12020463	Dislodging of Septic Tank Charges
12020464	Night Soil Disposal/Depot Fees
12020465	Registration of Night Soil Contractors Fees
12020466	Vault Fees
12020467	Sand Dredging Fees
12020468	Right of Occupancy Fees
12020469	Motor Park Entrance Fees
12020470	Motor Park Loading Fees
12020471	Domestic Animal Fees
12020472	Wrong Parking Charges
12020473	Religious Centre Establishment Fees
12020474	Radio/Television Fees
120205	FINES - GENERAL
12020501	Towing of Vehicle Fines and Fees
12020502	Fines on Overdue Lost Library Books
12020503	Impounding of Animals Fines
120206	SALES - GENERAL
12020601	Sales of Journal & Publications
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

ECONOMIC CODE	DESCRIPTION
12020612	Proceeds from Sales of Drugs and Medications
12020614	Sales of Govt. Buildings
12020615	Sales of Uniforms
120207	EARNINGS -GENERAL
12020701	Earnings from Consultancy Services
12020702	Earnings from Laboratory Services
12020703	Earnings from Hire of Plants & Equipment
12020704	Earnings from the Use of Govt. Vehicles
12020705	Earnings from the Use of Govt. Halls
12020707	Earnings from Medical Services
12020708	Earnings from Agricultural Produce
12020709	Earnings from Tourism/Culture/Arts Centres
12020710	Earnings from Guest Houses
12020711	Earnings from Commercial Activities
12020712	Earnings from Environmental Sanitation Services
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL
12020801	Rent on Govt. Quarters
12020802	Rent on Govt. Offices
12020803	Rent on Govt. Buildings
12020804	Rent on Conference Centres
12020805	Rent on Building At Aerodromes
120209	RENT ON LAND & OTHERS - GENERAL
12020901	Rent on Govt. Land
12020903	Rents & Premium on the Allocation of Land
12020904	Rents of Plots & Sites Services Programme
12020905	Lease Rental
12020906	Rents on Govt. Properties
120210	REPAYMENTS - GENERAL
12021002	Motor Vehicle Advances
12021003	Bicycle Advances (Principal)
12021004	Motor Vehicle Refurbishing Loan
12021005	House Refurbishing Loan
12021006	Refunds

ECONOMIC CODE	DESCRIPTION
120211	INVESTMENT INCOME
12021101	Operating Surplus
12021102	Dividend Received
12021103	Other Investment Income
120212	INTEREST EARNED
12021201	Motor Vehicle Advances
12021202	Bicycle Advances (Interest)
12021203	Refurbishing Loan
12021204	Furniture Loan
12021205	Interest on Housing Loan
12021206	Interest on Loans to States
12021207	Interest on Loans to LGAs
12021208	Interest on Loans to Government Owned Companies
12021209	Interest on Debenture Loans
12021210	Bank Interest
12021211	Gains on Foreign Exchange
120214	RATES
12021401	Tenement Rate
12021402	Penalty For Tenement Rate
12021403	Arrears of Tenement Rate
12021404	Ground Rent
12021405	Federal Government Grant in Lieu of Tenement Rate
12021406	State Government Grant in Lieu of Tenement Rate
120215	MISCELLANEOUS
12021501	Mortuary Hearse and Cemetery Earnings
12021502	Recovery of Losses and Overpayments
12021503	Payment in Lieu of Registration Notices
12021504	Unclaimed Deposit
12021505	Indigene Certificate
	CAPITAL RECEIPTS
13	AID AND GRANTS
1301	AID

ECONOMIC CODE	DESCRIPTION
130101	DOMESTIC AIDS
13010101	Current Domestic Aids
13010102	Capital Domestic Aids
130102	FOREIGN AIDS
13010201	Current Foreign Aids
13010202	Capital Foreign Aids
130203	DOMESTIC GRANTS
13020301	Current Domestic Grants
13020302	Capital Domestic Grants
130204	FOREIGN GRANTS
13020401	Current Foreign Grants
13020402	Capital Foreign Grants
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF
140101	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF
14010101	Transfer from CRF to CDF
1402	OTHER CAPITAL RECEIPTS
140202	OTHER CAPITAL RECEIPTS
14020201	Other Capital Receipts to CDF
14020202	Sale of Fixed Assets
1403	LOANS/ BORROWINGS RECEIPT
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT
14030301	Domestic Loans/ Borrowings from Financial Institutions
14030302	Domestic Loans/ Borrowings from Other Government Entities
14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT
14030201	International Loans/ Borrowings from Financial Institutions
14030202	International Loans/ Borrowings from Other Government Entities
14030203	International Loans/ Borrowings from Other Entities/ Organisations

ECONOMIC CODE	DESCRIPTION
1404	DEBT FORGIVENESS
140401	FOREIGN DEBT FORGIVENESS
14040101	Foreign Debt Forgiveness
140402	DOMESTIC DEBT FORGIVENESS
14040201	Domestic Debt Forgiveness
1407	EXTRAORDINARY ITEMS
140701	EXTRAORDINARY ITEMS
14070101	Extraordinary Items
14070102	Unspecified Revenue

4. LOCAL GOVERNMENTS EXPENDITURE CODES

ECONOMIC CODE	DESCRIPTION
2	EXPENDITURE
21	Personnel cost
2101	Salaries and Wages
210101	Salaries and Wages
21010101	Salary (Excluding CRF Charges Salaries/Allowances)
21010102	Overtime Payments
21010103	Consolidated Revenue Charges - Salaries/Allowances
21010104	Salary Arrears
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS
210201	Allowances
21020101	Housing/Rent Allowance
21020102	Transport Allowance
21020103	Meal Allowance
21020104	Utility Allowance
21020105	Entertainment Allowance
21020106	Leave Allowance
21020107	Domestic Servant Allowance
21020108	Furniture Allowance
21020109	Hazard Allowance
21020110	Constituency Allowance
21020111	Consolidated
21020112	Specialist Allowance
21020113	Personal Assistant Allowance
21020114	Vehicle Maintenance Allowance
21020115	Call Duty Allowance
21020117	Hardship Allowance
21020118	Journal Allowance
21020119	Medical Allowance
21020120	Outfit Allowance
21020121	Security Allowance
21020122	Torch Light Allowance

ECONOMIC CODE	DESCRIPTION
21020123	Special Assistant Allowance
21020124	Other Allowances and Benefits
21020125	DDP
210202	SOCIAL CONTRIBUTION
21020201	NHIS Contribution (Employer's Contribution)
21020202	Contributory Pension (Employer's Contribution)
21020203	Group Live Insurance
21020204	Employee Compensation Fund
21020205	Housing Fund Contribution
22	OTHER RECURRENT COSTS
2201	SOCIAL BENEFITS
220101	Social Benefits
22010101	Gratuity
22010102	Pension
22010103	Death Benefits
2202	OVERHEAD COST
220201	TRAVEL AND TRANSPORT - GENERAL
22020101	Local travels and transport: training
22020102	Local travels and transport: others
22020103	International travels & transport: training
22020104	International travels: others
22020105	Hotel Accommodation - Local
22020106	Hotel Accommodation - International
22020107	Hotel Accommodation - Local Training
22020108	Hotel Accommodation - International Training
22020109	Per Diems/Estacodes
220202	UTILITIES - GENERAL
22020201	Electricity Charges

ECONOMIC CODE	DESCRIPTION
22020202	Telephone Charges
22020203	Internet Access Charges
22020204	Satellite Broadcasting Access Charges
22020205	Water Rates
22020206	Sewerage Charges
22020207	Leased Communication Lines
22020208	Software Charges/License Renewal
22020209	Interactive Learning
22020210	Multiyear Traffic Order
22020211	Other Utility Charges
220203	MATERIALS AND SUPPLIES - GENERAL
22020301	Office Stationaries/Computer Consumables
22020302	Books
22020303	Newspapers
22020304	Magazines and Periodicals
22020305	Printing of Non Security Documents
22020306	Printing of Security Documents
22020307	Drugs/Laboratory/Medical Supplies
22020308	Field and Camping Materials Supplies
22020309	Uniforms and Other Clothing
22020310	Teaching Aids/Instructional Materials
22020311	Food stuff/Catering Materials Supplies
22020312	Chemicals and Reagents Materials Supplies
22020313	Other Materials and Supplies
220204	MAINTENANCE SERVICES GENERAL
22020401	Maintenance of Motor Vehicles/Transport Equipment
22020402	Maintenance of Office Furniture
22020403	Maintenance of Office Building/Residential Qtrs.
22020404	Maintenance of Office/IT Equipment
22020405	Maintenance of Plant and Generators
22020406	Other Maintenance Services
22020407	Maintenance of Air Conditioners

ECONOMIC CODE	DESCRIPTION
22020408	Maintenance of Boats
22020409	Maintenance of Railway Equipment
22020410	Maintenance of Street Lights
22020411	Maintenance of Communication Equipment
22020412	Maintenance of Market/Public Places
22020413	Minor Road Maintenance
220205	TRAINING GENERAL
22020501	Local Training
22020502	International Training
22020503	Other Trainings
22020504	Seminars/Workshops and Conference
220206	OTHER SERVICES - GENERAL
22020601	Security Services
22020602	Office Rent
22020603	Residential Rent
22020604	Security Vote (Including Operations)
22020605	Cleaning and Fumigation Services
22020606	Land Uses Charges
22020607	Rescue Service
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
22020708	Medical Consulting
22020709	Other Consultancy Services
22020710	Auditing

ECONOMIC CODE	DESCRIPTION
220208	FUEL AND 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
220209	FINANCIAL CHARGES GENERAL
22020901	Bank Charges (Other than Interest)
22020902	Insurance Premium
22020903	Loss on Foreign Exchange
22020904	Other Bank Interest Charges
220210	MISCELLANEOUS EXPENSES - GENERAL
22021001	Refreshment and Meals
22021002	Honorarium and Sitting Allowance
22021003	Publicity and Advertisements
22021004	Medical Expenses - local
22021006	Postage and Courier Services
22021007	Welfare Packages
22021008	Subscription to Professional Bodies
22021009	Sporting Activities
22021010	Direct Teaching and Laboratory Cost
22021014	Annual Budget Expenses and Administration
22021019	Medical Expenses - International
22021020	Foreign Scholarship Scheme
22021021	Special Days/Celebrations
22021022	Youth Corpers Allowance
22021023	Development Plan Preparation Expenses
22021024	Final Account Preparation Expenses
22021025	Other Miscellaneous Expenses
22021026	Monitoring and Evaluation
22021027	Daily Rate Allowances

ECONOMIC CODE	DESCRIPTION
2203	LOANS AND ADVANCES
220301	STAFF LOANS AND ADVANCES - GENERAL
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 AND CONTRIBUTIONS - GENERAL
220401	LOCAL GRANTS AND CONTRIBUTIONS
22040101	Grants to Other Government - Current
22040102	Grants to Other Government - Capital
22040103	Grants to Local government - Current
22040104	Grants to Local Government - Capital
22040105	Grants to Government Owned Companies - Current
22040106	Grant to Government Owned Companies - Capital
22040107	Grants to Private Companies - Current
22040108	Grants to Private Companies - Capital
22040109	Grants to Communities/NGO's
22040110	Contribution to State University
22040111	Grants/Allocation to Development Areas
22040112	Contribution to Traditional Councils
22040113	Contribution to Ministry for Local Government Affairs (Admin Charges)
22040115	Contribution to Local Government Education Authority
22040116	Contribution to Primary Health Care Development Agency
22040117	Contribution to Local government Staff Pension Board
22040118	Contribution to Local Government Service Commission
22040119	Contribution to Auditor General Local Government
220402	FOREIGN GRANTS AND CONTRIBUTION

ECONOMIC CODE	DESCRIPTION
22040201	Grants to Foreign Government
22040202	Grants to Foreign International Organizations
2205	SUBSIDIES GENERAL
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS
22050101	Subsidy to Government Owned Companies
22050102	Meals subsidy to Government Schools
22050104	Petroleum Subsidy
22050106	Agricultural Inputs Subsidy
22050108	Religious Pilgrimage Subsidy
220502	SUBSIDY TO PRIVATE COMPANIES
22050201	Subsidy to Private Companies
2206	PUBLIC DEBT CHARGES
220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL
22060101	Foreign Interest/Discount - Treasury Bill
22060102	Foreign Interest/Discount - Short term Borrowings
220602	DOMESTIC INTEREST / DISCOUNT
22060201	Domestic Interest/Discount - Treasury Bill
22060202	Domestic Interest/Discount - Short term Borrowings
22060203	Settlement of Liabilities
220603	INSURANCE PREMIUM
22060301	Interest - Internal Public Debt
2207	TRANSFERS
220701	TRANSFERS TO OTHER FUNDS
22070103	Transfer to Sinking Fund
22070109	Transfer to Joint Project Account (MLGA)
220702	TRANSFERS-PAYMENTS TO INDIVIDUALS

ECONOMIC CODE	DESCRIPTION
22070201	Transfers Payments to Individuals
22070202	Transfers Payments to Unemployed
22070203	Transfer Payments to Aged/Vulnerable Group
2208	BELOW THE LINE ITEMS
220801	BELOW THE LINE PAYMENTS
22080101	Deposit - Remittance
22080102	With - Holding Tax Due to FIRS/SIRS
22080103	VAT due to FIRS/SIRS - Remittance
22080104	Unions Deductions - Remittance
22080105	Loans Deduction from Salaries/Other Deduction from Payroll - Remittance
22080108	PAYE Due to FIRS/SIRS - Remittance
23	CAPITAL EXPENDITURE
230101	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 Sea Boats
23010110	Purchase of Ships
23010111	Purchase of Trains
23010112	Purchase of Office Furniture and Fittings
23010113	Purchase of Computers
23010114	Purchase of Computer Printers
23010115	Purchase of Photocopying Machines
23010116	Purchase of Typewriters
23010117	Purchase of Shredding Machines
23010118	Purchase of Scanners

ECONOMIC CODE	DESCRIPTION
23010119	Purchase of Power Generating Set
23010120	Purchase of Canteen/ Kitchen Equipment
23010121	Purchase of Residential Furniture
23010122	Purchase of Health/Medical Equipment
23010123	Purchase of Fire Fighting Equipment
23010124	Purchase of Teaching/Learning Aid Equipment
23010125	Purchase of Library Books & Equipment
23010126	Purchase of Sporting/Gaming Equipment
23010127	Purchase of Agricultural Equipment/irrigation
23010128	Purchase of Security Equipment
23010129	Purchase of Industrial Equipment
23010130	Purchase of Recreational Facilities
23010131	Purchase of Air Navigational Equipment
23010132	Purchase of Defense Equipment
23010133	Purchase of Surveying Equipment
23010134	Purchase of Diving Equipment
23010135	Kitting of Armed Forces Personnel
23010136	Baam Salatuting and Ceremonials
23010137	Purchase of Ship Spare/maintenance
23010138	Purchase of Aero Spares/Maintenance
23010139	Purchase of Fertilizer
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 Hospital/Health Centers
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

ECONOMIC CODE	DESCRIPTION
23020114	Construction/Provision of Roads
23020115	Construction/Provision of Rail- ways
23020116	Construction/Provision of Water -Ways
23020117	Construction/Provision of Airport/Aerodromes
23020118	Construction/Provision of Infrastructure
23020119	Construction/Provision of Recreational Facilities
23020122	Construction of Boundary Pillars/Right Ways
23020123	Construction of Traffic Lights/Street Lights
23020124	Construction of Markets/Parks
23020125	Construction of Power generating Plants
23020126	Construction/Provision of Cemeteries
23020127	Construction/Provision of ICT Infrastructures
230301	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 - Water Ways
23030116	Rehabilitation/Repairs - Air Port/Aerodromes
23030118	Rehabilitation/Repairs - Recreational Facilities
23030119	Rehabilitation/Repairs - Air Navigational Equipment
23030121	Rehabilitation/Repairs - Office Buildings
23030122	Rehabilitation/Repairs - Boundaries
23030123	Rehabilitation/Repairs - Traffic/Street Lights
23030124	Rehabilitation/Repairs - Markets/parks

ECONOMIC CODE	DESCRIPTION
23030125	Rehabilitation/Repairs - Power Generating Plants
23030126	Rehabilitation/Repairs of Cemeteries
23030127	Rehabilitation/Repairs -ICT Infrastructures
230401	PRESERVATION OF THE ENVIRONMENT - GNERAL
23040101	Tree Planting
23040102	Erosion & Flood Control
23040103	Wild life Conservation
23040104	Industrial Pollution Preservation & Control
23040105	Water Pollution Prevention & Control
230501	ACQUISITION OF NON TANGIBLE ASSETS
23050101	Research and Development
23050102	Computer Software Acquisition
23050103	Monitoring and Evaluation
23050104	Anniversaries/Celebration
23050107	Margin For Increase In Costs