



REVISED YOBE STATE BUDGET CLASSIFICATION & CHART OF ACCOUNTS

(BC&CoA)

IPSAS CASH & ACCRUAL COMPLIANT

JUNE 2024

YOBE STATE GOVERNMENT OF NIGERIA



Revised Budget Classification and Chart of Accounts (BC&CoA)

(IPSAS CASH & ACCRUAL COMPLIANT)

2024

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LIST OF ACRONYMS

BC&CoA	Budget Classification and Chart of Accounts
CDF	Capital Development Fund
COFOG	Classification of the Functions of Government
CRF	Consolidated Revenue Fund
DFID	Department for International Development
EU	European Union
FAAC	Federation Account Allocation Committee
FGN	Federal Government of Nigeria
FOI	Freedom of information Act
FRB	Fiscal Responsibility Board
GPFS	General Purpose Financial Statistics
ICT	Information Communication Technology
IGR	Internally Generated Revenue
IPSAS	International Public Sector Accounting Standards
LGAs	Local Government Areas
LMPs	Line Ministries and parastatals
M&E	Monitoring & Evaluation
MDA	Ministries, Departments and Agency
MTBF	Medium Term Budget Framework
MTEF	Medium Term Expenditure Framework
MTSS	Medium Term Sector Strategy
N.E.C	Not Elsewhere Classified
NA	Not Applicable
NGO	Non-Governmental Organization
PAYE	Pay-As-You-Earn
PFM	Public Financial Management
PPE	Property, Plant and Equipment
PPP	Public Private Partnership
PSEs	Public Sector Entities
PTA	Parent Teachers Association
R&D	Research and Development

SPARC State Partnership for Accountability, Responsiveness and Capability
VAT Value Added Tax

FOREWORD

Yobe State has excelled in the area of Public Financial Management reforms as a result of the numerous contributions and supports being received from the Development Partners especially the EU Programme e.g., PERL-ARC, SLOGOR and the EU Yobe M&E/Statistics Projects.

The state has also been producing its annual budgets and other financial reports using the 52 digits Budget Classification and Chart of Accounts (IPSAS Compliant) for several years. However, the revision of this document become necessary as a result of some updates provided by the Nigerian Governors' Forum (NGF) together enhanced and facilitate the production of a uniform, comprehensive, flexible, accountable and transparent financial management reporting system that is fully in conformity with the 52 digits approved National Chart of Account (NCOA) across the three tiers of government in Nigeria.

I equally appreciate the important role played by the Fiscal Responsibility Board in strengthening adherence to best practice in Public Financial Management of the state.

I therefore, urge all the users of this document to remain steadfast in understanding its content and put it into practice, thereby achieving the much-needed accountability and transparency in the management of public resources.



Mohammed Garba Gagiyo
Honourable Commissioner
Ministry of Budget & Economic Planning

ACKNOWLEDGMENT

It is with all humanity and gratitude to the Almighty Allah (SWT) under whose guidance and protection that we have been able to produce an updated version of the state budget classification and chart of accounts that is in conformity with the International best practice. This would facilitate the production of the state annual budgets as well as the accountant general's and auditor general's reports.

Worthy of commendation is the concerted effort of Alh. Musa Kadi Amshi, the Executive Chairman, Yobe State Fiscal Responsibility Board for spearheading the production of the first budget classification and chart of account in 2011, before the FAAC Sub-Committee come up with the National Chart of Account (NCOA) IPSAS Compliant in 2012 (Cash and Accrual). The result of his giant stride, vast public financial management experience and managerial expertise, facilitated the domestication of the National Chart of Account (IPSAS Compliant) in 2017.

Worthy to mentioned are the series of training and capacity building the Ministry and other Public Financial Management Institutions has been receiving from the Nigerian Governors' Forum (NGF) with regards to the National Chart of Accounts and other PFM Tools.

My unreserved appreciation also goes to the Hon. Commissioners, Ministries of Budget and that of Finance, the Chairman House Committee on Finance & Appropriation, the Executive Chairman, State Internal Revenue Service and the staff of this Ministry for their support and contributions towards the production of this document.

Finally, I would like to urge all the PFM Institutions to acquaint themselves with this revised budget classification and chart of account and exclusively use its provisions throughout the processes of budget preparation, execution, reporting, monitoring and evaluation.



QS Mohammed Hadi Usman, FNIQS, RQ
Permanent Secretary
Ministry of Budget & Economic Planning

1.0 INTRODUCTION

In recent times, there have been persistent calls for greater transparency and disclosure of financial information among countries of the world in a bid to raise the citizens' level of confidence in government's financial reports. An upsurge in cross-border activities have led to an increase in international transactions among countries of the world which necessitated the need for increased collaboration and trade across different geographical zones. Due to this development, there is the need for increased transparency, uniformity and comparability in the set of accounting standards guiding the preparation of financial statement for public entities. The essence of these accounting standards is to make public entities' financial statements more relevant.

The recent shift to accrual accounting system was initiated by the developed countries as a part of the public sector reform. The annual financial statements play a significant role in the accountability of governments to their citizens and their elected representatives. The necessity is because the cash and cash moderated-based accounting does not allow obtaining the necessary information in order to provide better support for planning and management of resources and more generally for the decision-making purposes, allowing greater accountability, even between different government entities. Thus, the International Public Sector Accounting Standards (IPSAS) Accrual have become de facto international benchmarks for evaluating government accounting practices and measuring accountability worldwide.

In order to improve the quality of public expenditure management and ensure comprehensiveness, transparency and accountability in estimating, recording, accounting and reporting of all financial transactions of government, and the need for a universally accepted and unified coding system, there is the need for domestication of a chart of accounts that conformed with the operational guidelines of the International Public Sector Accounting Standard (IPSAS) which is being used globally and adapted by the Federal Government of Nigeria and all the 36 States across the Federation.

In consonance with the provision of the constitution, Yobe State Government collects revenues and undertakes expenditures to achieve its developmental objectives. Therefore, this chart of accounts would provide a basis for the comprehensive, consistent and accurate recording of revenues and expenditure, and thus, allowing the government to:

- Analyse the effectiveness of its policies;
- Ensure funds are being used in line with legislative authorizations;
- Effectively and efficiently administer the budget on a day-to-day basis;
- Comply with the provisions of Laws regulating public finance.

2.0 BUDGET CLASSIFICATION AND CHART OF ACCOUNTS

In some developing and transition countries the term ‘budget classification and chart of accounts’ have evolved to mean two different systems for recording financial information – even though the two system of accounting are closely related to one another. While budget classification records cash or modified cash transactions, which is controlled centrally through treasury, and provides reports against budget appropriations or estimates that could be termed a cash-based accounting procedure. Chart of accounts generally uses modified accrual accounting and supports detailed account keeping in budget institutions.

Budget classification is therefore, a systematic way of categorising and structuring budgetary information which is provided to government managers, policymakers, the legislature, and the general public in a coherent and transparent reporting formats and coding system aimed to produce meaningful and accurate information. A sound budget classification system should contain classification of revenues into various categories (tax and non-tax), administrative, economic, functional, programme and geographical classification of expenditures.

Thus, budget classification comprises a coding system used for revenue and expenditure transactions at all stages of the budgetary processes – preparation, approval, execution and reporting. While chart of account in the other hand, focuses recording accounting transaction and balances (flows and stocks) in the general ledger and thus, used for administrating and reporting on financial transactions of government entities. Resources are channelled into three (3) different types of expenditure categories namely:

1. Human Resources;
2. Running cost of Governance; and
3. Infrastructural Development

The different types of budget inputs and entity classifications constitute the key elements for both the Budget Classification and Chart of Accounts (BC&CoA). Therefore, a well-structured BC&CoA improves the efficiency and effectiveness of budget and accounting processes, including compilation and presentation of data in a user-friendly format. It is a basic management tool required to ensure transparency and accountability in resource management.

3.0 BENEFITS OF IPSAS COMPLIANT BUDGET CLASSIFICATION AND CHART OF ACCOUNTS

International Public Sector Accounting Standards Board (IPSASB) issued a set of accounting standards called International Public Sector Accounting Standards (IPSAS) to regulate government accounting procedures in response to calls for a greater government financial accountability, transparency and value relevance. IPSAS are recognized and accepted by international bodies such as the UN, World Bank, IFAC etc. Countries are therefore encouraged to align their national accounting standards with IPSAS so as to conform to international best practices.

Poor budget implementation and lack of accountability in the public financial management are identified as contributory factors of massive corruption, poverty and high level of opacity in the conduct of government businesses. Thus, the advantage of adopting IPSAS Chart of Account cannot be overemphasized. Thus, it: -

- Improve accountability and transparency, quality service delivery;
- Ensure credibility/integrity that will build confidence in investors - the development partners and other stakeholders;
- Secure political and economic leverage;
- Ensure comparability with international best practice;
- Provide information for better decision making and in turn lead to better use of public resources;
- Enhance fiscal operation report that will increase control of public agencies;
- Enhance Public Private Partnership (PPP) arrangement;
- Increased cross-border investment and foreign direct investment;
- Enhance the adaption of the Freedom of Information (FOI) Act, 2011.

4.0 COMPONENT OF THE BUDGET CLASSIFICATION AND CHART OF ACCOUNTS

It should be noted that in compliance with IPSAS standard, the Federal Government of Nigeria, the 36 States and 774 Local Government Councils have been mandated to adopt the 52 digits' codes. The Chart of Account is made up of six (6) segments of 25 parts and 52-digits each representing an essential detail of each transaction. The 6 segments and their parts are shown as Table 1. The Chart of Account has been modelled using the REAL (Revenue, Expenditure, Assets and Liabilities).

Yobe State started implementing the IPSAS Budget Classification and Chart of Accounts with the first four segments (sector, admin, economic and function) in 2014. Fund and geographical segments were co-opted in 2019 and fully implemented the 52-digits in its 2020 fiscal year's budget, in an attempt to meet the requirement for the launch of a SIFMIS programme. Table 1 shows the structure of the Chart of Account.

Table 1: Structure of the Revised BC&COA at a Glance

S/NO.	SEGMENT	DIGIT	REMARKS
1	ADMINISTRATIVE SEGMENT:	12	RESPONSIBILITY (COST/REVENUE CENTRE) E.G., MINISTRY 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-ORGANIZATION	2	
2	ECONOMIC SEGMENT	8	WHAT? E.G., EXPENDITURES ON LOCAL TRANSPORT & TRAVEL
2.1	ACCOUNT TYPE	1	
2.2	SUB-ACCOUNT TYPES	1	
2.3	ACCOUNT CLASS	2	
2.4	SUB-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	POLICY	2	
4.2	PROGRAMME	2	
4.3	PROJECT	6	
4.4	OBJECTIVE	2	
4.5	ACTIVITY	2	

S/NO.	SEGMENT	DIGIT	REMARKS
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	ZONE	1	
6.2	STATE	2	
6.3	SENATORIAL	1	
6.4	LGA	2	
6.5	WARDS	2	
	TOTAL	52	

4.1 ADMINISTRATIVE SEGMENT

All the administrative or institutional units in Nigeria have been grouped into five sectors namely 1) Administrative; 2) Economic; 3) Law and Justice; 4) Regional and 5) Social. A sector is defined as a distinct subset of a market, society, industry or economy, whose components share similar characteristics. Sector is the first 2-digits, which formed part of the 12-digits Administrative Segment. Example of sector and main organisation are shown below:

Table 2: Sector and Main Organisation

CODE	SECTOR
01	ADMINISTRATIVE SECTOR
0111	GOVERNOR'S OFFICE
0112	YOBE STATE HOUSE OF ASSEMBLY
0123	MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE
0125	HEAD OF SERVICE
0140	AUDIT DEPARTMENT
0144	MINISTRY OF HUMANITARIAN AFFAIRS & DISASTER MANAGEMENT
0147	SERVICE COMMISSIONS
0148	ELECTORAL COMMISSION
0149	LOCAL GOVERNMENT SERVICE COMMISSION
0161	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT
0162	MINISTRY OF RELIGIOUS AFFAIRS & ETHICAL REORIENTATION
02	ECONOMIC SECTOR
0215	MINISTRY OF AGRICULTURE & NATURAL RESOURCES
0220	MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT
0222	MINISTRY OF COMMERCE, INDUSTRY & TOURISM
0227	MINISTRY OF WEALTH CREATION, EMPOWERMENT & EMPLOYMENT GENERATION
0228	INFORMATION TECHNOLOGY DEVELOPMENT AGENCY
0229	MINISTRY OF TRANSPORT AND ENERGY
0234	MINISTRY OF WORKS
0238	MINISTRY OF BUDGET & ECONOMIC PLANNING
0250	FISCAL RESPONSIBILITY BOARD
0252	MINISTRY OF WATER RESOURCES
0253	MINISTRY OF HOUSING & URBAN DEVELOPMENT
0260	YOBE STATE GEOGRAPHIC INFORMATION SERVICE
03	LAW & JUSTICE SECTOR
0318	JUDICIAL SERVICE COMMISSION
0326	MINISTRY OF JUSTICE
04	REGIONAL SECTOR
	N/A
05	SOCIAL SECTOR
513	MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUNITY DEVELOPMENT
514	MINISTRY OF WOMEN AFFAIRS
517	MINISTRY OF BASIC & SECONDARY EDUCATION
521	MINISTRY OF HEALTH & HUMAN SERVICES
535	MINISTRY OF ENVIRONMENT
551	MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS
563	MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY

The administrative classification provides information on the public sector organizations that incur expenditures or receive revenues on behalf of government. Thus, it identifies the entity that is responsible for managing the public funds. This provides the basis for establishing the responsibilities for the day-to-day administration of government business. The administrative structure can enhance or undermine the process of public expenditure tracking and analysis. The structure of the organizational hierarchy is reflected in the series of codes for ministries and departments reporting under each ministry.

Administrative entities are divided into main organizations, sub-organizations, Sub-Sub organization and Sub-Sub-Sub organization such as: Ministries and Departmental Units, Extra-Ministerial Departments, and Statutory Agencies. The administrative segment is made up of 10 digits and divided into three dimensions, the first 2 digits identify the main Organization, and the second 3 digits represent the sub-organization while the next 3 digits identify the sub-sub organization and the last 2 digits identify the sub-sub-sub organization which is allocated 2 zero digits at the moment.

An organization is the parent ministry or government administrative unit within which a transaction takes place. As an analogy, consider an organization as a father whose child is called Sub- Organization. All Ministries as well as such administrative units like Government House, Office of the Secretary to the State Government of the Federation, House of Assembly, Office of the Auditor-General, etc are examples of Organizations in this context. See a detailed list in Table 3.

Table 3: Administrative Segment

ADMINISTRATIVE SEGMENT – 12 DIGITS						
SECT	ORG	SUB-ORG	SUB-SUB-ORG	SUB-SUB-SUB-ORG	ADMIN CODE	DESCRIPTION
01					01	ADMINISTRATION
01	11				0111	GOVERNOR'S OFFICE
01	11	001	001	00	011100100100	GOVERNMENT HOUSE
01	11	001	002	00	011100100200	DEPUTY GOVERNOR'S OFFICE
01	11	003	001	00	011100300100	SPECIAL ADVISER ON BUDGET
01	11	003	002	00	011100300200	SPECIAL ADVISER ON EDUCATION
01	11	003	003	00	011100300300	SPECIAL ADVISER ON FINANCE
01	11	003	004	00	011100300400	SPECIAL ADVISER ON JUSTICE
01	11	003	005	00	011100300500	SPECIAL ADVISER ON LOCAL GOVERNMENT
01	11	003	006	00	011100300600	SPECIAL ADVISER ON LAND & HOUSING

ADMINISTRATIVE SEGMENT – 12 DIGITS						
SECT	ORG	SUB-ORG	SUB-SUB-ORG	SUB-SUB-SUB-ORG	ADMIN CODE	DESCRIPTION
01	11	003	007	00	011100300700	SPECIAL ADVISER ON POLITICAL
01	11	003	008	00	011100300800	SPECIAL ADVISER ON SECURITY
01	11	003	009	00	011100300900	SPECIAL ADVISER ON WORKS
01	11	003	010	00	011100301000	SPECIAL ADVISER ON HEALTH
01	11	003	011	00	011100301100	SPECIAL ADVISER ON AGRICULTURE
01	11	003	012	00	011100301200	SPECIAL ADVISER ON RELIGIOUS MATTERS
01	11	003	013	00	011100301300	SPECIAL ADVISER ON COMMERCE
01	11	003	014	00	011100301400	SPECIAL ADVISER ON WATER RESOURCES
01	11	003	015	00	011100301500	SPECIAL ADVISER ON TRANSPORT & ENERGY
01	11	003	016	00	011100301600	SPECIAL ADVISER ON HUMANITARIAN AFFAIRS
01	11	003	017	00	011100301700	SPECIAL ADVISER ON ENVIRONMENT
01	11	003	018	00	011100301800	SPECIAL ADVISER ON YOUTH & SPORTS
01	11	003	019	00	011100301900	SPECIAL ADVISER ON WOMEN AFFAIRS
01	11	003	020	00	011100302000	SPECIAL ADVISER ON ECONOMIC DEVELOPMENT
01	11	003	021	00	011100302100	SPECIAL ADVISER ON LAND & SOLID MINERALS
01	11	003	022	00	011100302200	SPECIAL ADVISER ON SPECIAL DUTIES
01	11	003	023	00	011100302300	SPECIAL ADVISER ON INTER-PARTY AFFAIRS
01	11	003	024	00	011100302400	SPECIAL ADVISER ON WEALTH CREATION
01	11	003	025	00	011100302500	SPECIAL ADVISER ON SOCIAL DEVELOPMENT
01	11	003	026	00	011100302600	SPECIAL ADVISER ON INTER-GOVERNMENTAL AFFAIRS
01	11	003	027	00	011100302700	SPECIAL ADVISER ON INVESTMENT
01	11	003	028	00	011100302800	SPECIAL ADVISER ON EMPOWERMENT
01	11	005	001	00	011100500100	SUSTAINABLE DEVELOPMENT GOALS
01	11	010	001	00	011101000100	BUREAU FOR PUBLIC PROCUREMENT (BPP)
01	12				0112	YOBE STATE HOUSE OF ASSEMBLY
01	12	003	001	00	011200300100	HOUSE OF ASSEMBLY
01	12	004	001	00	011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION
01	23				0123	MIN. OF HOME AFFAIRS, INFORMATION & CULTURE
01	23	001	001	00	012300100100	MIN. OF HOME AFFAIRS, INFORMATION & CULTURE
01	23	003	001	00	012300300100	YOBE STATE TELEVISION (YTV)
01	23	004	001	00	012300400100	YOBE BROADCASTING CORPORATION (YBC)
01	23	013	001	00	012301300100	YOBE STATE PRINTING CORPORATION
01	23	057	001	00	012305700100	YOBE STATE COUNCIL FOR ARTS & CULTURE
01	25				0125	HEAD OF SERVICE
01	25	001	001	00	012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE
01	40				0140	AUDIT DEPARTMENT
01	40	001	001	00	014000100100	OFFICE OF THE STATE AUDITOR-GENERAL
01	40	002	001	00	014000200100	OFFICE OF THE LG AUDITOR-GENERAL
01	40	003	001	00	014000300100	AUDIT SERVICE BOARD
01	44				0144	MINISTRY OF HUMANITARIAN AFFAIRS & DISASTER MANAGEMENT
01	44	001	001	00	014400100100	MIN. OF HUMANITARIAN AFFAIRS & DISASTER MGT.
01	44	008	001	00	014400800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)
01	47				0147	SERVICE COMMISSIONS
01	47	001	001	00	014700100100	CIVIL SERVICE COMMISSION
01	48				0148	ELECTORAL COMMISSION
01	48	001	001	00	014800100100	STATE INDEPENDENT ELECTORAL COMMISSION

ADMINISTRATIVE SEGMENT – 12 DIGITS						
SECT	ORG	SUB-ORG	SUB-SUB-ORG	SUB-SUB-SUB-ORG	ADMIN CODE	DESCRIPTION
01	49				0149	LOCAL GOVERNMENT SERVICE COMMISSION
01	49	001	001	00	014900100100	LOCAL GOVERNMENT SERVICE COMMISSION
01	49	035	001	00	014903500100	LOCAL GOVERNMENT PENSION BOARD (LGPB)
01	61				0161	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT
01	61	001	001	00	016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVT
01	61	002	001	00	016100200100	UNICEF COORDINATOR
01	61	003	001	00	016100300100	LANDSCAPE UNIT
01	61	004	001	00	016100400100	NATIONAL VOLUNTEER UNIT
01	61	005	001	00	016100500100	MAINTENANCE UNIT
01	61	006	001	00	016100600100	LAGOS LIAISON OFFICE
01	61	007	001	00	016100700100	KADUNA LIAISON OFFICE
01	61	008	001	00	016100800100	ABUJA LIAISON OFFICE
01	61	009	001	00	016100900100	MAIDUGURI LIAISON OFFICE
01	61	010	001	00	016101000100	YOBE STATE AIDS CONTROL AGENCY (YOSACA)
01	61	037	001	00	016103700100	YOBE STATE PILGRIMS' COMMISSION
01	62				0162	MINISTRY OF RELIGIOUS AFFAIRS & ETHICAL REORIENTATION
01	62	001	001	00	016200100100	MINISTRY OF RELIGIOUS AFFAIRS & ETHICAL REORIENTATION
01	62	001	002	00	016200100200	YOBE MOSQUE & ISLAMIC CENTRE
01	62	002	001	00	016200200100	YOBE STATE HISBAH COMMISSION
02					02	ECONOMIC
02	15				0215	MINISTRY OF AGRICULTURE & NATURAL RESOURCES
02	15	001	001	00	021500100100	MINISTRY OF AGRICULTURE & NATURAL RESOURCES
02	15	001	002	00	021500100200	MODERN ABATTOIR
02	15	001	003	00	021500100300	PILOT LIVESTOCK
02	15	102	001	00	021510200100	AGRICULTURAL DEVELOPMENT PROGRAMME (ADP)
02	15	110	001	00	021511000100	FERTILIZER BLENDING PLANT
02	20				0220	MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT
02	20	001	001	00	022000100100	MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT
02	20	001	003	00	022000100300	MISCELLANEOUS EXPENSES
02	20	001	004	00	022000100400	CONSOLIDATED REVENUE FUND CHARGES
02	20	002	001	00	022000200100	DEBT MANAGEMENT OFFICE (DMO)
02	20	007	001	00	022000700100	OFFICE OF THE ACCOUNTANT-GENERAL
02	20	007	002	00	022000700200	PROJECT FINANCIAL MANAGEMENT UNIT
02	20	007	004	00	022000700400	EFFICIENCY UNIT
02	20	008	001	00	022000800100	YOBE INTERNAL REVENUE SERVICE (YIRS)
02	22				0222	MINISTRY OF COMMERCE, INDUSTRY & TOURISM
02	22	001	001	00	022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM
02	22	018	001	00	022201800100	YOBE STATE INVESTMENT PROMOTION AGENCY
02	22	018	001	00	022201800200	YOBE INVESTMENT COMPANY
02	22	051	001	00	022205100100	SMALL & MEDIUM SCALE INDUSTRIES CREDIT BOARD
02	22	052	001	00	022205200100	YOBE STATE HOTELS BOARD
02	22	059	001	00	022205900100	YOBE STATE MICRO-FINANCE BANK
02	22	061	001	00	022206100100	PRE-STRESS CONCRETE POLE INDUSTRY

ADMINISTRATIVE SEGMENT – 12 DIGITS						
SECT	ORG	SUB-ORG	SUB-SUB-ORG	SUB-SUB-SUB-ORG	ADMIN CODE	DESCRIPTION
02	27				0227	MINISTRY OF WEALTH CREATION, EMPOWERMENT & EMPLOYMENT GENERATION
02	27	001	001	00	022700100100	MINISTRY OF WEALTH CREATION, EMPOWERMENT & EMPLOYMENT GENERATION
02	28				0228	INFORMATION TECHNOLOGY DEVELOPMENT AGENCY
02	28	007	001	00	022800700100	INFORMATION TECHNOLOGY DEV. AGENCY
02	29				0229	MINISTRY OF TRANSPORT AND ENERGY
02	29	001	001	00	022900100100	MINISTRY OF TRANSPORT AND ENERGY
02	29	003	001	00	022900300100	RURAL ELECTRIFICATION BOARD (REB)
02	29	053	001	00	022905300100	YOBE TRANSPORT CORPORATION (YOBE LINE)
02	29	055	001	00	022905500100	YOBE ROAD TRAFFIC AGENCY (YOROTA)
02	29	056	001	00	022905600100	CARGO AIRPORT AGENCY
02	34				0234	MINISTRY OF WORKS
02	34	001	001	00	023400100100	MINISTRY OF WORKS
02	34	004	001	00	023400400100	YOBE ROAD MAINTENANCE AGENCY (YORMA)
02	38				0238	MINISTRY OF BUDGET & ECONOMIC PLANNING
02	38	001	001	00	023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING
02	38	001	002	00	023800100200	BUDGET MONITORING & INSPECTION
02	38	001	003	00	023800100300	STATISTICS DEPARTMENT
02	38	001	004	00	023800100400	DONOR COORDINATION
02	38	001	005	00	023800100500	NEW PARTNERSHIP FOR AFRICA'S DEV. (NEPAD)
02	38	001	006	00	023800100600	STATE DEVELOPMENT PLAN (SDP)
02	38	004	001	00	023800400100	STATE BUREAU OF STATISTICS (SBS)
02	50				0250	FISCAL RESPONSIBILITY BOARD (FRB)
02	50	001	001	00	025000100100	FISCAL RESPONSIBILITY BOARD (FRB)
02	52				0252	MINISTRY OF WATER RESOURCES
02	52	001	001	00	025200100100	MINISTRY OF WATER RESOURCES
02	52	102	001	00	025210200100	YOBE STATE WATER CORPORATION
02	52	103	001	00	025210300100	RURAL WATER SUPPLY & SANITATION AGENCY
02	53				0253	MINISTRY OF HOUSING & URBAN DEVELOPMENT
02	53	001	001	00	025300100100	MINISTRY OF HOUSING & URBAN DEVELOPMENT
02	53	007	001	00	025300700100	FIRE AND RESCUE SERVICE
02	53	010	001	00	025301000100	HOUSING & PROPERTY DEV. CORPORATION
02	60				0260	MINISTRY OF LAND & SOLID MINERALS
02	60	001	001	00	026000100100	MINISTRY OF LAND & SOLID MINERALS
02	60	003	001	00	026000300100	YOBE GEOGRAPHIC INFORMATION SERVICE (YOGIS)
03					03	LAW & JUSTICE
03	18				0318	JUDICIAL SERVICE COMMISSION
03	18	011	001	00	031801100100	JUDICIAL SERVICE COMMISSION
03	18	051	001	00	031805100100	HIGH COURT OF JUSTICE
03	18	052	001	00	031805200100	SHARIA COURT DIVISION
03	18	053	001	00	031805300100	SHARIA COURT OF APPEAL
03	18	054	003	00	031805400300	RENT TRIBUNAL
03	18	054	004	00	031805400400	SANITATION COURT
03	18	054	005	00	031805400500	REVENUE COURT
03	26				0326	MINISTRY OF JUSTICE
03	26	001	001	00	032600100100	MINISTRY OF JUSTICE

ADMINISTRATIVE SEGMENT – 12 DIGITS						
SECT	ORG	SUB-ORG	SUB-SUB-ORG	SUB-SUB-SUB-ORG	ADMIN CODE	DESCRIPTION
03	26	001	002	00	032600100200	PREROGATIVE OF MERCY
03	26	051	002	00	032605100200	ADMINISTRATION OF JUSTICE
05					05	SOCIAL
05	13				0513	MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUNITY DEVELOPMENT
05	13	001	001	00	051300100100	MINISTRY OF YOUTH, SPORTS, SOCIAL & COMMUNITY DEVELOPMENT
05	13	001	002	00	051300100200	YOBE STATE SPORTS COUNCIL
05	13	001	003	00	051300100300	YOBE DESERT STARS
05	13	052	001	00	051305200100	NYSC FIKA
05	14				0514	MINISTRY OF WOMEN AFFAIRS
05	14	001	001	00	051400100100	MINISTRY OF WOMEN AFFAIRS
05	17				0517	MINISTRY OF BASIC & SECONDARY EDUCATION
05	17	001	001	00	051700100100	MINISTRY OF BASIC & SECONDARY EDUCATION
05	17	001	002	00	051700100200	FRENCH, KANURI & ARABIC CENTRE
05	17	003	001	00	051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD
05	17	008	001	00	051700800100	YOBE STATE LIBRARY BOARD
05	17	010	001	00	051701000100	AGENCY FOR MASS EDUCATION
05	17	030	001	00	051703000100	ZONAL INSPECTORATE
05	17	031	001	00	051703100100	ARABIC & ISLAMIC EDUCATION BOARD
05	17	054	001	00	051705400100	TEACHING SERVICE BOARD
05	17	055	001	00	051705500100	SCIENCE & TECHNICAL SCHOOLS BOARD
05	17	064	001	00	051706400100	EDUCATIONAL RESOURCE CENTRE
05	63				0563	MINISTRY OF HIGHER EDUCATION, SCIENCE & TECHNOLOGY
05	63	001	001	00	056300100100	MIN. OF HIGHER EDUCATION, SCIENCE & TECH.
05	63	001	003	00	056300100300	REMEDIAL PROGRAMME
05	63	018	001	00	056301800100	MAI IDRIS ALOOMA POLYTECHNIC, GEIDAM
05	63	021	001	00	056302100100	YOBE STATE UNIVERSITY (YSU)
05	63	056	001	00	056305600100	YOBE STATE SCHOLARSHIP BOARD
05	63	065	001	00	056306500100	UMAR SULEIMAN COLLEGE OF EDUCATION, GASHUA
05	63	066	001	00	056306600100	COLLEGE OF ADMINISTRATION, MANAGEMENT & TECHNOLOGY (CAMTECH), POTISKUM
05	63	067	001	00	056306700100	COLLEGE OF AGRICULTURE, SCIENCE & TECHNOLOGY (COAST), GUJBA
05	63	068	001	00	056306800100	COLLEGE OF EDUCATION & LEGAL STUDIES (COELS), NGURU
05	21				0521	MINISTRY OF HEALTH & HUMAN SERVICES
05	21	001	001	00	052100100100	MINISTRY OF HEALTH & HUMAN SERVICES
05	21	001	002	00	052100100200	EPIDEMIOLOGICAL UNIT
05	21	001	003	00	052100100300	NPI UNIT
05	21	002	001	00	052100200100	YOBE STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (YSCHMA)
05	21	003	001	00	052100300100	YOBE STATE PRIMARY HEALTHCARE BOARD
05	21	026	001	00	052102600100	YOBE STATE UNIVERSITY TEACHING HOSPITAL
05	21	102	001	00	052110200100	HOSPITAL MANAGEMENT BOARD (HMB)

ADMINISTRATIVE SEGMENT – 12 DIGITS						
SECT	ORG	SUB-ORG	SUB-SUB-ORG	SUB-SUB-SUB-ORG	ADMIN CODE	DESCRIPTION
05	21	104	001	00	052110400100	SHEHU SULE COLLEGE OF NURSING & MIDWIFERY, DAMATURU
05	21	105	001	00	052110500100	HEALTH FACILITIES INSPECTION & MONITORING AGENCY
05	21	106	001	00	052110600100	GALTIMA MAI KYARI COLLEGE OF HEALTH SCIENCES & TECHNOLOGY, NGURU
05	21	107	001	00	052110700100	FAMILY SUPPORT MCHC
05	21	113	001	00	052111300100	YOBE STATE DRUGS & MEDICAL CONSUMABLES MANAGEMENT AGENCY
05	21	115	001	00	052111500100	YOBE EMERGENCY MEDICAL AMBULANCE SERVICES
05	35				0535	MINISTRY OF ENVIRONMENT
05	35	001	001	00	053500100100	MINISTRY OF ENVIRONMENT
05	35	016	001	00	053501600100	YOBE STATE ENVIRONMENTAL PROTECTION AGENCY
05	35	056	001	00	053505600100	NORTH EAST ARID ZONE DEVELOPMENT PROGRAMME (NEAZDP)
05	35	057	001	00	053505700100	AFFORESTATION PROGRAMME
05	51				0551	MIN. FOR LOCAL GOVT & CHIEFTAINCY AFFAIRS
05	51	001	001	00	055100100100	MIN. FOR LOCAL GOVT & CHIEFTAINCY AFFAIRS
05	51	002	001	00	055100200100	EMIRATE COUNCIL

4.2 ECONOMIC SEGMENT

Economic classification identifies the type of expenditure incurred – for example, salaries, goods and services, transfers and interest payments, or capital spending. It is made up of five segments that are used to achieve different grouping levels. The economic segment is made up of Revenue, Expenditure, Asset and Liability (REAL). The Economic segment consists of 8 digits (i.e., Account Type 1 digit; Sub-Account Type 1 digit; Account Class 2 digits; Sub-Account Class 2 digits; Economic Line Item 2 digits). These are broken into the following sub-headings:

1. *Revenue*
 11. Government Share of FAAC
 12. Independent Revenue (IGR)
 13. Aid and Grants
 14. Capital Receipts
 15. Transfers

2. *Expenditure*
 21. Recurrent Expenditure (Salary)
 22. Recurrent Expenditure (Overhead)
 23. Capital Expenditure
 24. Depreciation
 25. Amortization Charges
 26. Impairment Charges
 27. Bad Debts Charges
 28. Loss on Disposal

3. *Assets*
 31. Current Asset
 32. Fixed Asset
 33. Intangible Asset

4. *Liabilities*
 41. Liabilities/Equity
 42. Non-Current Liabilities
 43. Capital & Reserves
 44. Accumulated Provisions

4.2.1 Revenue

Which provides the basis for recording the source of funds primarily broken out by Taxes, Social Contributions, Grants, and all others. The IPSAS Board defines revenue as follows: “the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets/equip, other than increases relating to contributions from owners”.

Revenue is classified into recurrent and capital receipts. Recurrent revenues, as the name implies are recurrent in nature either weekly, monthly, quarterly among others. The recurrent revenues applicable to the Yobe State Government are of two classes i) State Government’s Share of Federation Account and ii) Internally Generated Revenue. Table 4 gives an elaborate presentation of the economic segment (revenue) coding. Revenue classes are broken down into account type, sub-account type, account class, sub-account class.

- 11 Government Share of FAAC
 - 1101 Government Share of FAAC
- 12 Independent Revenue
 - 1201 Tax Revenue
 - 1202 Non-Tax Revenue
- 13 Aid and Grants
 - 1301 Aid
 - 1302 Grants
- 14 Capital Development Fund (CDF) Receipts
 - 1402 Other Capital Receipts
 - 1403 Loans/Borrowings Receipts
 - 1404 Debt Forgiveness
 - 1405 Gain on Disposal of Assets
 - 1406 Minority Interest Share of Surplus
 - 1407 Extraordinary Items
 - 1408 Gain on Swapped Assets
 - 1409 Gain on Swapped Services
 - 1410 Gain on Foreign Exchange
- 15 Transfers
 - 1501 Transfer to Fund Recurrent Expenditure

Table 4: Economic Segment – Revenue

ECONOMIC SEGMENT (REVENUE) – 8 DIGITS	
CODE	DESCRIPTION
1	REVENUE
11	GOVERNMENT SHARE OF FAAC
1101	GOVERNMENT SHARE OF FAAC
110101	GOVERNMENT SHARE OF FAAC
11010101	STATUTORY ALLOCATION
11010104	FAAC SPECIAL ALLOCATION
110102	GOVERNMENT SHARE OF VAT
11010201	SHARE OF VAT
110103	OTHER FAAC REVENUES
11010301	EXCESS CRUDE
11010302	OTHER FAAC REVENUE
11010303	BUDGET AUGMENTATION - STATUTORY
11010304	EXCHANGE RATE GAINS - STATUTORY
11010305	NNPC REFUNDS
11010306	STABILIZATION FUND RECEIPTS
11010307	ECOLOGICAL FUND
11010308	SPECIAL REFUND AND ALLOCATION
11010309	EXCHANGE RATE DIFFERENCE
11010310	NON-OIL REVENUE
11010311	STATUTORY ALLOCATION FOR ECOLOGICAL PROBLEM
11010312	EXCESS PPT
11010313	EXCESS BANK CHARGES RECOVERED
11010314	FOREX EQUALIZATION
11010315	ELECTRONIC MONEY TRANSFER LEVY (EMTL)
12	INDEPENDENT REVENUE
1201	TAX REVENUE
120101	PERSONAL TAXES
12010101	PERSONAL TAXES (E.G., PAYE)
12010102	DIRECT ASSESSMENT 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 LICENSES
12020107	BOAT & CANOE (SMALL CRAFT) LICENSES
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS
12020110	INLAND WATER WAY LICENSES
12020111	BAKE HOUSE LICENSES
12020113	BRICKMAKING, ETC. LICENSES
12020114	CART LICENSES
12020115	DANE GUN LICENSES

ECONOMIC SEGMENT (REVENUE) – 8 DIGITS	
CODE	DESCRIPTION
12020116	CATTLE DEALER LICENSES
12020117	DRIED FISH & MEAT LICENSES
12020118	PET (DOG) LICENSES
12020119	FISHING PERMIT
12020120	HAWKER'S PERMIT
12020121	HUNTING PERMIT
12020122	PRODUCE BUYING LICENSES
12020126	TRACTOR HIRING SERVICES
12020128	BOREHOLE DRILLING LICENSES
12020129	POOL BETTING & CASINO LICENSES/GAMING
12020130	CINEMATOGRAPH LICENSES
12020132	MOTOR VEHICLE LICENSES
12020133	DRIVERS' LICENSES
12020134	PATENT MEDICINE & DRUG STORES LICENSES
12020135	PRIVATE SCHOOLS LICENSES
12020136	HEALTH FACILITIES LICENSES
12020137	TRADE PERMIT LICENSES
12020138	FORESTRY/TIMBER LICENSES
12020140	LOTTERY PERMIT
12020141	REG./RENEWAL OF PRIVATE REFUSE COLLECTORS
12020152	ANIMAL IMPORT LICENSES
12020153	REGISTRATION OF AGRO-CHEMICAL SHOPS
12020156	VETERINARY DRUG LICENSES
12020158	HACKNEY PERMIT
120204	FEES - GENERAL
12020401	COURT FEES
12020404	TRADE UNION FEES
12020409	WEIGHT AND MEASURE FEES
12020410	ELECTRICAL INSPECTORATE FEES
12020412	RESEARCH TESTING FEES
12020413	FILMS CENSORSHIP/PRODUCTION FEES
12020415	TRADE TESTING FEES
12020417	CONTRACTOR REGISTRATION FEES
12020418	MARRIAGE/DIVORCE FEES
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES
12020420	PILGRIMS WELFARE FEES
12020424	ACCREDITATION FEES
12020425	DISINFECTION OF PRODUCE FEES
12020426	COURT SERMONS FEES
12020427	TENDER FEES
12020428	FIRE SAFETY CERTIFICATE FEES
12020430	PROFESSIONAL REGISTRATION FEES
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES
12020436	BILL BOARD ADVERTISEMENT FEES
12020437	DEEDS REGISTRATION FEES
12020438	SURVEY/PLANNING/BUILDING FEES
12020439	AGENCY FEES
12020440	MEDICAL CONSULTANCY FEES
12020441	LABORATORY FEES

ECONOMIC SEGMENT (REVENUE) – 8 DIGITS	
CODE	DESCRIPTION
12020442	ASSOCIATION FEES
12020443	BIRTH & DEATH REGISTRATION FEES
12020444	BURIAL FEES
12020445	CHANGE OF OWNERSHIP FEES
12020446	AGRICULTURAL/VETERINARY SERVICES FEES
12020447	LAND USE FEES
12020448	DEVELOPMENT LEVIES
12020449	BUSINESS/TRADE OPERATING FEES
12020450	INSPECTION FEES
12020451	TIMBER & FOREST FEES
12020452	SCHOOL/TUITION/REGISTRATION/EXAMINATION FEES - UNDERGRADUATE
12020453	APPLICATION 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
12020483	PROCESSING FEES
12020484	STICKER FEES
12020485	WATER RATE/TARIFF FEES
12020486	ABATTOIR/SLAUGHTER HOUSE/MEAT FEES
12020487	ANNOUNCEMENT FEES
12020488	REFUSE COLLECTION AND DISPOSAL FEES
120205	FINES - GENERAL
12020501	FINES/PENALTIES
12020502	COURT FINES
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE
120206	SALES - GENERAL
12020601	SALES OF JOURNAL & PUBLICATIONS
12020602	SALES BOOK
12020603	SALES OF ID CARDS
12020604	SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS
12020605	SALES OF VACCINES
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS
12020607	SALES OF CONSULTANCY REGISTRATION FORMS
12020608	SALES OF IMPROVED SEEDS/CHEMICALS
12020609	PROCEEDS FROM SALES OF FARM PRODUCE

ECONOMIC SEGMENT (REVENUE) – 8 DIGITS	
CODE	DESCRIPTION
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLICATION AUCTION
12020611	PROCEEDS FROM SALES OF GOVERNMENT VEHICLES
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS
12020613	PROCEEDS FROM SALES OF SHIPS SCRAPS
12020614	PROCEEDS FROM SALES OF GOVERNMENT BUILDING
12020615	SALES OF UNIFORMS
12020616	SALES OF FORMS
12020617	SALES OF PLAN PHOTOSTAT 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)
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 GOVERNMENT VEHICLES
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALLS
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY
12020707	EARNINGS FROM MEDICAL SERVICES
12020708	EARNINGS FROM AGRICULTURAL PRODUCE
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES
12020710	EARNINGS FROM HIRE OF AIRCRAFT
12020711	EARNINGS FROM COMMERCIAL 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
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 CENTRES
12020805	RENT ON BUILDING AT AERODROMES
120209	RENT ON LAND & OTHERS - GENERAL
12020901	RENT ON GOVERNMENT LAND
12020902	RENT ON OIL PLOT & AERODROMES
12020903	RENT & PREMIUM ON THE ALLOCATION OF LAND
12020904	RENT OF PLOTS & SITES SERVICES PROGRAMME
12020905	LEASE RENTALS
12020906	RENT ON GOVERNMENT PROPERTIES
12020907	RENT ON INDUSTRIAL ESTATE
120210	REPAYMENTS - GENERAL
12021007	MOTOR VEHICLE ADVANCE REFURBISHING LOAN REPAYMENT
12021008	BICYCLE ADVANCES (PRINCIPAL)
12021009	MOTOR VEHICLE REFURBISHING LOAN
12021010	HOUSE REFURBISHING LOAN REPAYMENT
12021011	REFUNDS

ECONOMIC SEGMENT (REVENUE) – 8 DIGITS	
CODE	DESCRIPTION
12021012	ANIMAL TRACTION REPAYMENT
12021013	FURNITURE LOAN REPAYMENT
12021014	TRICYCLE ADVANCE/REPAYMENT
12021015	LOAN RECOVERY ON (TRACTORS)
12021016	SMALL SCALE LOAN REPAYMENT
120211	INVESTMENT INCOME
12021101	OPERATING SURPLUS
12021102	DIVIDEND RECEIVED
12021103	OTHER INVESTMENT INCOME
120212	INTEREST EARNED
12021201	MOTOR VEHICLE ADVANCES - INTEREST
12021202	BICYCLE ADVANCES - INTEREST
12021203	REFURBISHING LOAN - INTEREST
12021204	FURNITURE LOAN - INTEREST
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
12021212	INTEREST ON TREASURY BILLS & FIXED DEPOSITS
120213	RE-IMBURSEMENT GENERAL
12021302	AUDIT FEES
13	AID AND GRANTS
1301	AID
130101	DOMESTIC AID
13010101	CURRENT DOMESTIC AID
13010102	CAPITAL DOMESTIC AID
130102	FOREIGN AID
13010201	CURRENT FOREIGN AID
13010202	CAPITAL FOREIGN AID
1302	GRANTS
130201	DOMESTIC GRANTS
13020101	CURRENT GRANTS FROM FGN
13020102	CAPITAL GRANTS FROM FGN
13020103	CURRENT GRANTS FROM LGAS
13020104	CAPITAL GRANTS FROM LGAS
13020105	CURRENT GRANTS FROM OTHER SOURCES
13020106	CAPITAL GRANTS FROM OTHER SOURCES
130202	FOREIGN GRANTS
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
1403	LOANS/BORROWINGS RECEIPTS
140301	DOMESTIC LOANS/BORROWINGS RECEIPTS
14030101	DOMESTIC LOANS/BORROWINGS FROM FINANCIAL INSTITUTIONS

ECONOMIC SEGMENT (REVENUE) – 8 DIGITS	
CODE	DESCRIPTION
14030102	DOMESTIC LOANS/BORROWINGS FROM OTHER GOVERNMENT ENTITIES
14030103	DOMESTIC LOANS/BORROWINGS FROM OTHER ENTITIES/ORGANIZATIONS
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
1404	DEBT FORGIVENESS
140401	FOREIGN DEBT FORGIVENESS
14040101	FOREIGN DEBT FORGIVENESS
140402	DOMESTIC DEBT FORGIVENESS
14040201	DOMESTIC DEBT FORGIVENESS
1405	GAIN ON DISPOSAL OF ASSETS
140501	GAIN ON DISPOSAL OF ASSETS – PPE
14050101	GAIN ON DISPOSAL OF ASSETS – PPE
140502	GAIN ON DISPOSAL OF ASSETS – INVESTMENT PROPERTY
14050201	GAIN ON DISPOSAL OF ASSETS – INVESTMENT PROPERTY
140503	GAIN ON DISPOSAL OF ASSETS – INTANGIBLE
14050301	GAIN ON DISPOSAL OF ASSETS – INTANGIBLE
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

4.2.2 Expenditure

Expenditure is classified into recurrent and capital. While recurrent expenditure focuses on government's standard operation, which tracks ongoing revenues and expenses that occur on a regular basis, be it monthly, quarterly, semi-annually or annually, treated as operational cost or rather cost of governance includes line items such as wages and salaries, utilities, rent or lease payments, and taxes and also includes purchases that are expected to last for less than a year, such as office supplies.

Capital expenditure on the other hand, focuses on growth, improvement and development, which is used to evaluate potential investments or expenditures for specific projects. Capital budgets covers purchases that are expected to last more than a year.

4.2.2.1 Recurrent Expenditure

This provides the basis for recording specific activity by the kind of transactions by which the Government performs its functions, as well as the impact outside of Government in the market for goods and services, in financial markets, and in the distribution of income. The precise definition of items, sub-items and economic groupings within the economic classification structure are of vital importance to the costing and analysis of budget preparations, particularly under a program and sub-program classification, where cost of services being provided is an important performance measure.

The item classification is, for the most part, consistent with definitions in the analytical framework of the Government Financial Statistics (GFS) Manual and has been based on the structure at the federal level in Nigeria. Recurrent Expenditure is further broken-down into following headings (see details in Table 5):

- 21 Personnel Cost
 - 2101 Salary
 - 2102 Allowances and Social Contribution
 - 2103 Social Benefits

- 22 Other Recurrent Costs
 - 2202 Overhead Cost
 - 2203 Loans and Advances

- 2204 Grants and Contributions General
- 2205 Subsidies General
- 2206 Public Debt Charges
- 2207 Transfers-Payment
- 2208 Transfers-Payment to Individuals
- 2209 Loss on Foreign Exchange

Table 5: Economic Segment – Recurrent Expenditure

ECONOMIC SEGMENT (RECURRENT EXPENDITURE) – 8 DIGITS	
CODE	DESCRIPTION
2	EXPENDITURE
21	PERSONNEL COST
2101	SALARIES AND WAGES
210101	SALARIES AND WAGES
21010101	CONSOLIDATED SALARY
21010102	OVERTIME PAYMENTS
21010103	CONSOLIDATED REVENUE FUND CHARGE - SALARIES
21010104	CLEARANCE OF EXPENDITURE ARREARS
2102	ALLOWANCES AND SOCIAL CONTRIBUTION
210201	ALLOWANCES
21020101	NON-REGULAR ALLOWANCES
210202	SOCIAL CONTRIBUTIONS
21020201	NHIS CONTRIBUTION
21020202	CONTRIBUTORY PENSION (EMPLOYERS)
21020203	GROUP LIFE INSURANCE
21020204	EMPLOYEES COMPENSATION FUND
21020205	HOUSING FUND CONTRIBUTION
2103	SOCIAL BENEFITS
210301	SOCIAL BENEFITS
21030101	GRATUITY
21030102	PENSION
21030103	DEATH BENEFITS
21030104	CLEARANCE OF GRATUITY ARREARS
21030105	CLEARANCE OF PENSION ARREARS
21030106	SEVERANCE GRATUITY
22	OTHER RECURRENT COSTS
2202	OVERHEAD COST
220201	TRAVEL & TRANSPORT - GENERAL
22020101	LOCAL TRANSPORT & TRAVELING - TRAINING
22020102	LOCAL TRANSPORT & TRAVELING - OTHERS
22020103	INTERNATIONAL TRANSPORT & TRAVELING - TRAINING
22020104	INTERNATIONAL TRANSPORT & TRAVELING - OTHERS
220202	UTILITIES - GENERAL
22020201	ELECTRICITY CHARGES
22020202	TELEPHONE CHARGES
22020203	INTERNET ACCESS CHARGES
22020204	SATELLITES BROADCASTING ACCESS CHARGES
22020205	WATER RATES

ECONOMIC SEGMENT (RECURRENT EXPENDITURE) – 8 DIGITS	
CODE	DESCRIPTION
22020206	SEWAGE CHARGES
22020207	LEASED COMMUNICATION LINES(S)
22020208	MULTI-YEAR TARIFF ORDER
22020209	INTERACTIVE LEARNING NETWORK
22020210	SOFTWARE CHARGES/LICENCE RENEWAL
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
220205	TRAINING - GENERAL
22020501	LOCAL TRAINING
22020502	INTERNATIONAL TRAINING
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 USE CHARGES
22020607	RESCUE SERVICES
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL
22020701	FINANCIAL CONSULTING
22020702	INFORMATION TECHNOLOGY CONSULTING
22020703	LEGAL SERVICES

ECONOMIC SEGMENT (RECURRENT EXPENDITURE) – 8 DIGITS	
CODE	DESCRIPTION
22020704	ENGINEERING SERVICES
22020705	ARCHITECTURAL SERVICES
22020706	SURVEYING SERVICES
22020707	AGRICULTURAL CONSULTING
22020708	MEDICAL CONSULTING
22020709	AUDITING OF ACCOUNTS
220208	FUEL & LUBRICANTS - GENERAL
22020801	MOTOR VEHICLE FUEL
22020802	OTHER TRANSPORT EQUIPMENT FUEL
22020803	PLANT/GENERATOR FUEL
22020804	AIRCRAFT FUEL
22020805	SEA BOAT FUEL
22020806	COOKING GAS/FUEL
220209	FINANCIAL CHARGES - GENERAL
22020901	BANK CHARGES (OTHER THAN INTEREST)
22020902	INSURANCE PREMIUM
22020904	OTHER CRF BANK CHARGES
220210	MISCELLANEOUS EXPENSES GENERAL
22021001	REFRESHMENT & MEALS
22021002	HONORARIUM & SITTING ALLOWANCE
22021003	PUBLICITY & ADVERTISEMENTS
22021004	MEDICAL EXPENSES
22021006	POSTAGES & COURIER SERVICES
22021007	WELFARE PACKAGES
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES
22021009	SPORTING ACTIVITIES
22021010	DIRECT TEACHING & LABORATORY COST
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION
22021015	MONITORING AND EVALUATION
22021016	ANNIVERSARIES/CELEBRATION
22021017	TUITION, REGISTRATION & EXAM FEES
22021020	ELECTION - LOGISTICS SUPPORT
22021037	MARGIN FOR INCREASE IN COSTS
22021041	CONTINGENCY
22021042	RECURRENT ADJUSTMENT
22021044	ADVOCACY, ENLIGHTENMENT & CAMPAIGN
2203	LOANS AND ADVANCES
220301	STAFF LOANS & ADVANCES
22030101	MOTOR CYCLE ADVANCES
22030102	BICYCLE ADVANCES
22030103	REFURBISHING ADVANCES
22030104	CORRESPONDENCE ADVANCES
22030105	SPECTACLE ADVANCES
22030106	MOTOR VEHICLE ADVANCE
22030107	FURNITURE ADVANCES
22030108	HOUSING LOANS
22030109	SOFT LOANS
2204	GRANTS AND CONTRIBUTIONS GENERAL
220401	LOCAL GRANTS AND CONTRIBUTIONS

ECONOMIC SEGMENT (RECURRENT EXPENDITURE) – 8 DIGITS	
CODE	DESCRIPTION
22040101	GRANTS TO OTHER STATE GOVERNMENTS
22040103	GRANTS TO LOCAL GOVERNMENTS
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES
22040107	GRANTS TO PRIVATE COMPANIES
22040109	GRANTS TO COMMUNITIES/NGOs
22040110	GRANTS TO ACADEMIC INSTITUTIONS
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS
220402	FOREIGN GRANTS AND CONTRIBUTIONS
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION
22040204	EXTERNAL FINANCIAL OBLIGATIONS
2205	SUBSIDIES GENERAL
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS
22050101	SUBSIDIES 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	SUBSIDY TO PRIVATE COMPANIES
22050201	SUBSIDY TO PRIVATE COMPANIES
2206	PUBLIC DEBT CHARGES
220601	FOREIGN INTEREST/DISCOUNT
22060101	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS
22060102	FOREIGN INTEREST/DISCOUNT - LONG TERM BORROWINGS
220602	DOMESTIC INTEREST/DISCOUNT
22060201	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS
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
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS
22070104	CRF REVENUE REMITTANCE BY PSES
2208	TRANSFERS-PAYMENT TO INDIVIDUALS
220801	TRANSFERS-PAYMENT TO INDIVIDUALS
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP
2209	LOSS ON FOREIGN EXCHANGE
220901	LOSS ON FOREIGN EXCHANGE
22090101	LOSS ON FOREIGN EXCHANGE

4.2.2.2 Capital Expenditure

This provides the basis for recording investments in capital assets. In a full accrual accounting system under the IPSAS and the GPFS Manual, these would be recorded as assets and liabilities. Under a cash budget, these are recorded as capital expenditures and broken out as reflected. Table 6 shows the details of the Economic segment of Capital Expenditure under IPSAS Cash.

Nevertheless, Yobe State Government had in 2020 fiscal year kickstarted the implementation of IPSAS Accrual accounting procedure, and thenceforth, Sub Account Type 32, was strictly used to capture capital expenditure (see details in Table 12):

- 23 Capital Expenditure
 - 2301 Fixed Assets Purchased
 - 2302 Construction/Provision
 - 2303 Rehabilitation/Repairs
 - 2304 Preservation of the Environment
 - 2305 Other Capital Projects

Table 6: Economic Segment – Capital Expenditure (Cash)

ECONOMIC SEGMENT (CAPITAL EXPENDITURE) – 8 DIGITS	
CODE	DESCRIPTION
2	EXPENDITURE
23	CAPITAL EXPENDITURE
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 /TRICYCLES
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 & FITTINGS
23010113	PURCHASE OF COMPUTERS
23010114	PURCHASE OF COMPUTER PRINTERS

ECONOMIC SEGMENT (CAPITAL EXPENDITURE) – 8 DIGITS	
CODE	DESCRIPTION
23010115	PURCHASE OF PHOTOCOPYING MACHINES
23010116	PURCHASE OF TYPEWRITERS
23010117	PURCHASE OF SHREDDING MACHINES
23010118	PURCHASE OF SCANNERS
23010119	PURCHASE OF POWER GENERATING SET
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT
23010121	PURCHASE OF RESIDENTIAL FURNITURE & FITTINGS
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT
23010124	PURCHASE OF TEACHING/LEARNING EQUIPMENT
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT
23010126	PURCHASE OF SPORTING/GAMING EQUIPMENT
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT
23010128	PURCHASE OF SECURITY EQUIPMENT
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT
23010130	PURCHASE OF RECREATIONAL FACILITIES
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT
23010132	PURCHASE OF SECURITY EQUIPMENT
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 AMBULANCE
23010140	PURCHASE OF WATER DRILLING EQUIPMENT
23010141	PURCHASE OF SANITARY EQUIPMENT
23010142	PURCHASE OF ELECTRICAL EQUIPMENT
23010143	PURCHASE OF WATER SUPPLY EQUIPMENT
23010145	PURCHASE OF HEAVY-DUTY PLANT AND MACHINE
23010146	PURCHASE OF ROAD CONSTRUCTION EQUIPMENT
23010147	PURCHASE OF SPARE PARTS & TOOLS
23010148	PURCHASE OF SCHOOL FURNITURE & FITTINGS
23010149	PURCHASE OF HOSPITAL FURNITURE & FITTINGS
23010150	PURCHASE/ACQUISITION OF LAND
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

ECONOMIC SEGMENT (CAPITAL EXPENDITURE) – 8 DIGITS	
CODE	DESCRIPTION
23020106	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTERS
23020107	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS
23020108	CONSTRUCTION/PROVISION OF POLICE STATIONS/BARRACKS
23020109	CONSTRUCTION/PROVISION OF PRISON
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 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/PROVISION OF BOUNDARY PILLARS/RIGHT OF WAYS
23020123	CONSTRUCTION/PROVISION OF TRAFFIC/STREET LIGHTS
23020124	CONSTRUCTION/PROVISION OF MARKETS/PARKS
23020125	CONSTRUCTION/PROVISION OF POWER GENERATING PLANTS
23020126	CONSTRUCTION/PROVISION OF CEMETERIES
23020127	CONSTRUCTION/PROVISION OF ICT INFRASTRUCTURES
23020128	CONSTRUCTION/PROVISION OF OTHER BUILDINGS
2303	REHABILITATION/REPIARS
230301	REHAB./REPAIRS OF FIXED ASSETS - GENERAL
23030101	REHAB./REPAIRS OF RESIDENTIAL BUILDINGS
23030102	REHAB./REPAIRS OF ELECTRICITY
23030103	REHAB./REPAIRS OF HOUSING
23030104	REHAB./REPAIRS OF WATER FACILITIES
23030105	REHAB./REPAIRS OF HOSPITAL/HEALTH CENTERS
23030106	REHAB./REPAIRS OF PUBLIC SCHOOLS
23030109	REHAB./REPAIRS OF FIRE FIGHTING STATIONS
23030110	REHAB./REPAIRS OF LIBRARIES
23030111	REHAB./REPAIRS OF SPORTING FACILITIES
23030112	REHAB./REPAIRS OF AGRICULTURAL FACILITIES
23030113	REHAB./REPAIRS OF ROADS
23030114	REHAB./REPAIRS OF RAILWAYS
23030115	REHAB./REPAIRS OF WATER-WAY
23030116	REHAB./REPAIRS OF AIR PORT/AERODROMES
23030118	REHAB./REPAIRS OF RECREATIONAL FACILITIES
23030119	REHAB./REPAIRS OF AIR NAVIGATIONAL EQUIPMENT
23030121	REHAB./REPAIRS OF OFFICE BUILDINGS

ECONOMIC SEGMENT (CAPITAL EXPENDITURE) – 8 DIGITS	
CODE	DESCRIPTION
23030122	REHAB./REPAIRS OF BOUNDARIES
23030123	REHAB./REPAIRS OF TRAFFIC/STREET LIGHTS
23030124	REHAB./REPAIRS OF MARKETS/PARKS
23030125	REHAB./REPAIRS OF POWER GENERATING PLANTS
23030126	REHAB./REPAIRS OF CEMETERIES
23030127	REHAB./REPAIRS OF ICT INFRASTRUCTURE
2304	PRESERVATION OF THE ENVIROMENT
230401	PRESERVATION OF THE ENVIROMENT - GENERAL
23040101	TREE PLANTING
23040102	EROSION & FLOOD CONTROL
23040103	WILDLIFE CONSERVATION
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL
23040105	WATER POLLUTION PREVENTION & CONTROL
2340106	ALTERNATIVE ENERGY
2305	OTHER CAPITAL PROJECTS
230501	ACQUISITION OF NON-TANGIBLE ASSESTS
23050101	RESEARCH AND DEVELOPMENT
23050102	COMPUTER SOFTWARE ACQUISITION
23050103	MONITORING AND EVALUATION
23050104	ANNIVERSARIES/CELEBRATION
23050107	MARGIN FOR INCREASES IN COST

4.2.2.3 Depreciation Charges

This is an accounting method used to allocate the cost of a tangible or physical asset over its useful life. Depreciation represents how much an asset’s value has been used. It allows companies to earn revenue from the assets they own by paying for them over a certain period of time. Depreciation charges is an amount that is commonly a fixed percentage of the original cost of a property and that is periodically charged off to expense or against revenue in order to compensate for the depreciation of the property.

Thus, it is the annual non-cash deduction from the operating income for the use of fixed asset that are subject to exhaustion, wear and tear and obsolescence during their employment in a mining operation.

Table 7: Economic Segment – Depreciation Charges

CODE	DESCRIPTION
24	DEPRECIATION CHARGES
2401	DEPRECIATION CHARGES - PPE
240101	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL
24010101	DEPRECIATION CHARGES - LAND & BUILDINGS - OFFICE
24010102	DEPRECIATION CHARGES - LAND & BUILDINGS - RESIDENTIAL
24010103	DEPRECIATION CHARGES - SILOS
24010104	DEPRECIATION CHARGES - STORAGE FACILITIES
24010105	DEPRECIATION CHARGES - SCHOOL BUILDING
24010106	DEPRECIATION CHARGES - HOSPITAL/HEALTH CENTRES
24010107	DEPRECIATION CHARGES - TOILET
24010108	DEPRECIATION CHARGES - INCINERATOR
24010109	DEPRECIATION CHARGES - CAR PORCH/SHED
24010110	DEPRECIATION CHARGES - MOSQUE/CHURCH
24010111	DEPRECIATION CHARGES - GATE HOUSE
24010112	DEPRECIATION CHARGES - GENERATOR ROOM
24010113	DEPRECIATION CHARGES - SPORTING & GAMING FACILITIES
24010114	DEPRECIATION CHARGES - PRISON
24010115	DEPRECIATION CHARGES - LIBRARIES
24010116	DEPRECIATION CHARGES - FIRE FIGHTING STATIONS
24010117	DEPRECIATION CHARGES - MARKETS/PARKS
24010118	DEPRECIATION CHARGES - WAREHOUSE AND SHOPS
24010119	DEPRECIATION CHARGES - FISH POND AND AQUACULTURE
240102	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL
24010201	DEPRECIATION CHARGES - RAILS
24010202	DEPRECIATION CHARGES - ROADS & BRIDGES
24010203	DEPRECIATION CHARGES - AIRPORTS
24010204	DEPRECIATION CHARGES - HARBOURS/SEA PORTS
24010205	DEPRECIATION CHARGES - ZOOS, PARKS & RESERVES
24010206	DEPRECIATION CHARGES - SECURITY INSTALLATIONS/EQUIPMENT
24010207	DEPRECIATION CHARGES - ELECTRICITY TRANSMISSION NETWORK
24010208	DEPRECIATION CHARGES - WATER DISTRIBUTION NETWORK
24010209	DEPRECIATION CHARGES - SEWAGE/DRAINAGE NETWORK
24010210	DEPRECIATION CHARGES - DAMS
24010211	DEPRECIATION CHARGES - SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)
24010212	DEPRECIATION CHARGES - BOREHOLES & OTHER WATER FACILITIES
24010213	DEPRECIATION CHARGES - WASTE DISPOSAL EQUIPMENT
240103	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL
24010301	DEPRECIATION CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.
24010302	DEPRECIATION CHARGES - INDUSTRIAL EQUIPMENT

CODE	DESCRIPTION
24	DEPRECIATION CHARGES
24010303	DEPRECIATION CHARGES - NAVIGATIONAL EQUIPMENT
24010304	DEPRECIATION CHARGES - POWER PLANTS
24010305	DEPRECIATION CHARGES - POWER GENERATING SETS
24010306	DEPRECIATION CHARGES - BROADCAST & COMMUNICATION EQUIPMENT
24010307	DEPRECIATION CHARGES - AGRICULTURAL EQUIPMENT
24010308	DEPRECIATION CHARGES - SURVEYING EQUIPMENT
24010309	DEPRECIATION CHARGES - WATER SUPPLY EQUIPMENT
24010310	DEPRECIATION CHARGES - SPORTING & GAMING EQUIPMENT
24010311	DEPRECIATION CHARGES - FIRE FIGHTING EQUIPMENT
24010312	DEPRECIATION CHARGES - CANTEEN/KITCHEN EQUIPMENT
24010313	DEPRECIATION CHARGES - ELECTRICAL EQUIPMENT
24010314	DEPRECIATION CHARGES - SANITARY EQUIPMENT
24010315	DEPRECIATION CHARGES - DIVING EQUIPMENT
24010316	DEPRECIATION CHARGES - TEACHING & LEARNING EQUIPMENT
24010317	DEPRECIATION CHARGES - LIBRARY BOOKS/EQUIPMENT
24010318	DEPRECIATION CHARGES - BUILDING MATERIALS/EQUIPMENT
24010319	DEPRECIATION CHARGES - SPARE PARTS AND TOOLS
240104	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL
24010401	DEPRECIATION CHARGES - SHIPS
24010402	DEPRECIATION CHARGES - AIR CRAFTS
24010403	DEPRECIATION CHARGES - TRAINS
24010404	DEPRECIATION CHARGES - SEA BOATS
24010405	DEPRECIATION CHARGES - MOTOR VEHICLES
24010406	DEPRECIATION CHARGES - TRICYCLE
24010407	DEPRECIATION CHARGES - MOTOR CYCLES
24010408	DEPRECIATION CHARGES - BICYCLE
240105	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL
24010501	DEPRECIATION CHARGES - COMPUTERS
24010502	DEPRECIATION CHARGES - PRINTERS
24010503	DEPRECIATION CHARGES - SCANNERS
24010504	DEPRECIATION CHARGES - FAX MACHINE
24010505	DEPRECIATION CHARGES - PHOTOCOPIERS
24010506	DEPRECIATION CHARGES - TYPE-WRITERS
24010507	DEPRECIATION CHARGES - SHREDDING MACHINES
24010508	DEPRECIATION CHARGES - PROJECTORS
24010509	DEPRECIATION CHARGES - BINDING EQUIPMENT
24010510	DEPRECIATION CHARGES - STABILIZERS
240106	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL
24010601	DEPRECIATION CHARGES - CHAIRS
24010602	DEPRECIATION CHARGES - TABLES

CODE	DESCRIPTION
24	DEPRECIATION CHARGES
24010603	DEPRECIATION CHARGES - FILE CABINETS/CUPBOARDS
24010604	DEPRECIATION CHARGES - TELEVISION SETS
24010605	DEPRECIATION CHARGES - RADIO SETS
24010606	DEPRECIATION CHARGES - AIR-CONDITIONER
24010607	DEPRECIATION CHARGES - STOOLS
24010608	DEPRECIATION CHARGES - SHELVES
24010609	DEPRECIATION CHARGES - CEILING FANS
24010610	DEPRECIATION CHARGES - REFRIGERATORS
24010611	DEPRECIATION CHARGES - BEDS & BEDDINGS
24010612	DEPRECIATION CHARGES - RUGS AND CARPETS
24010613	DEPRECIATION CHARGES - DESKS
24010614	DEPRECIATION CHARGES - DOORS & WINDOWS
24010615	DEPRECIATION CHARGES - CUSHIONS
24010616	DEPRECIATION CHARGES - BED-TABLES/SIDE-LOCKERS
240107	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS
24010701	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS (PPE)
240108	DEPRECIATION CHARGES - LEASED ASSETS-FINANCE LEASE
24010801	DEPRECIATION CHARGES - LEASED ASSETS
240109	DEPRECIATION CHARGES - SPECIALISED ASSETS
24010901	DEPRECIATION CHARGES - MILITARY EQUIPMENT
24010902	DEPRECIATION CHARGES - POLICE/PARA-MILITARY EQUIPMENT
24010903	DEPRECIATION CHARGES - BIOLOGICAL ASSETS
24010904	DEPRECIATION CHARGES - LABORATORY/MEDICAL EQUIPMENT
2402	DEPRECIATION CHARGES - INVESTMENT PROPERTY
240201	DEPRECIATION CHARGES - INVESTMENT - LAND & BUILDING - GENERAL
24020101	DEPRECIATION CHARGES - INVESTMENT - LAND & BUILDINGS - OFFICE
24020102	DEPRECIATION CHARGES - INVESTMENT - LAND & BUILDINGS - RESIDENTIAL
24020103	DEPRECIATION CHARGES - INVESTMENT - SILOS
24020104	DEPRECIATION CHARGES - INVESTMENT - STORAGE FACILITIES

4.2.2.4 Amortization Charges

Amortization is the process of incrementally charging the cost of an asset to expense over its expected period of use, which shifts the asset from the balance sheet to the income statement. It is essentially reflecting the consumption of an intangible asset over its useful life. Amortization is most commonly used for the gradual write-down of the cost of those intangible assets that have a specific useful life.

Amortization concept is also used in lending, where an amortization schedule itemizes the beginning balance of a loan, less the interest and principal due for payment in each period, and the ending loan balance. The amortization schedule shows that a larger proportion of loan payments go toward paying off interest early in the term of the loan, with this proportion declining over time as more and more of the loan’s principal balance is paid off. This schedule is quite useful for properly recording the interest and principal components of a loan payment. Details below:

Table 8: Economic Segment – Amortization Charges

25	AMMORTIZATION CHARGES - INTANGIBLE ASSETS
2501	AMMORTIZATION CHARGES - INTANGIBLE ASSETS
250101	AMMORTIZATION CHARGES - INTANGIBLE ASSETS
25010101	AMORTIZATION CHARGES – GOODWILL
25010102	AMORTIZATION CHARGES - PATENT RIGHT
25010103	AMORTIZATION CHARGES – COPYRIGHT
25010104	AMORTIZATION CHARGES - TRADE MARK
25010105	AMORTIZATION CHARGES – FRANCHISE
25010106	AMORTIZATION CHARGES - R&D
25010107	AMORTIZATION CHARGES - BROADCASTS RIGHTS

4.2.2.5 Impairment Charges

In accounting, impairment is a permanent reduction in the value of a company asset. It may be a fixed asset or an intangible asset. When testing an asset for impairment, the total profit, cash flow, or other benefits that can be generated by the asset is periodically compared with its current book value. If the book value of the asset exceeds the future cash flow or other benefits of the asset, the difference between the two is written off, and the value of the asset declines on the company’s balance sheet.

An impairment charge is a process used by businesses to write off worthless goodwill. These are assets whose value drops or is lost completely, rendering them completely worthless. Investors, creditors, and others can find these charges on corporate income statements under the operating expense section.

Table 9: Economic Segment – Impairment Charges

CODE	DESCRIPTION
26	IMPAIRMENT CHARGES
2601	IMPAIRMENT CHARGES - PPE
260101	IMPAIRMENT CHARGES - LAND & BUILDING - GENERAL
26010101	IMPAIRMENT CHARGES - LAND & BUILDING - OFFICE
26010102	IMPAIRMENT CHARGES - LAND & BUILDING - RESIDENTIAL
26010103	IMPAIRMENT CHARGES - SILOS
26010104	IMPAIRMENT CHARGES - OTHER STORAGE FACILITIES
26010105	IMPAIRMENT CHARGES - SCHOOL BUILDING
26010106	IMPAIRMENT CHARGES - HOSPITAL/HEALTH CENTRES
26010107	IMPAIRMENT CHARGES - TOILET
26010108	IMPAIRMENT CHARGES - INCINERATOR
26010109	IMPAIRMENT CHARGES - CAR PORCH/SHED
26010110	IMPAIRMENT CHARGES - MOSQUE/CHURCH
26010111	IMPAIRMENT CHARGES - GATE HOUSE
26010112	IMPAIRMENT CHARGES - GENERATOR ROOM
26010113	IMPAIRMENT CHARGES - SPORTING & GAMING FACILITIES
26010114	IMPAIRMENT CHARGES - PRISON
26010115	IMPAIRMENT CHARGES - LIBRARIES
26010116	IMPAIRMENT CHARGES - FIRE FIGHTING STATIONS
26010117	IMPAIRMENT CHARGES - MARKETS/PARKS
26010118	IMPAIRMENT CHARGES - WAREHOUSE AND SHOPS
26010119	IMPAIRMENT CHARGES - FISH POND AND AQUACULTURE
260102	IMPAIRMENT CHARGES - INFRASTRUCTURE - GENERAL
26010201	IMPAIRMENT CHARGES - RAILS
26010202	IMPAIRMENT CHARGES - ROADS & BRIDGES
26010203	IMPAIRMENT CHARGES - AIRPORTS
26010204	IMPAIRMENT CHARGES - HARBOURS/SEA PORTS
26010205	IMPAIRMENT CHARGES - ZOOS, PARKS & RESERVES
26010206	IMPAIRMENT CHARGES - SECURITY INSTALLATIONS/EQUIPMENT
26010207	IMPAIRMENT CHARGES - ELECTRICITY TRANSMISSION NETWORK
26010208	IMPAIRMENT CHARGES - WATER DISTRIBUTION NETWORK
26010209	IMPAIRMENT CHARGES - SEWAGE/DRAINAGE NETWORK
26010210	IMPAIRMENT CHARGES - DAMS
26010211	IMPAIRMENT CHARGES - SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)
26010212	IMPAIRMENT CHARGES - BOREHOLES & OTHER WATER FACILITIES
26010213	IMPAIRMENT CHARGES - WASTE DISPOSAL EQUIPMENT
260103	IMPAIRMENT CHARGES - PLANT & MACHINERY - GENERAL
26010301	IMPAIRMENT CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.
26010302	IMPAIRMENT CHARGES - INDUSTRIAL EQUIPMENT
26010303	IMPAIRMENT CHARGES - NAVIGATIONAL EQUIPMENT
26010304	IMPAIRMENT CHARGES - POWER PLANTS
26010305	IMPAIRMENT CHARGES - POWER GENERATING SETS
26010306	IMPAIRMENT CHARGES - BROADCAST & COMMUNICATION EQUIPMENT
26010307	IMPAIRMENT CHARGES - AGRICULTURAL EQUIPMENT
26010308	IMPAIRMENT CHARGES - SURVEYING EQUIPMENT
26010309	IMPAIRMENT CHARGES - WATER SUPPLY EQUIPMENT
26010310	IMPAIRMENT CHARGES - SPORTING & GAMING EQUIPMENT
26010311	IMPAIRMENT CHARGES - FIRE FIGHTING EQUIPMENT

CODE	DESCRIPTION
26	IMPAIRMENT CHARGES
26010312	IMPAIRMENT CHARGES - CANTEEN/KITCHEN EQUIPMENT
26010313	IMPAIRMENT CHARGES - ELECTRICAL EQUIPMENT
26010314	IMPAIRMENT CHARGES - SANITARY EQUIPMENT
26010315	IMPAIRMENT CHARGES - DIVING EQUIPMENT
26010316	IMPAIRMENT CHARGES - TEACHING & LEARNING EQUIPMENT
26010317	IMPAIRMENT CHARGES - LIBRARY BOOKS/EQUIPMENT
26010318	IMPAIRMENT CHARGES - BUILDING MATERIALS/EQUIPMENT
26010319	IMPAIRMENT CHARGES - SPARE PARTS AND TOOLS
260104	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT - GENERAL
26010401	IMPAIRMENT CHARGES - SHIPS
26010402	IMPAIRMENT CHARGES - AIR CRAFTS
26010403	IMPAIRMENT CHARGES - TRAINS
26010404	IMPAIRMENT CHARGES - SEA BOATS
26010405	IMPAIRMENT CHARGES - MOTOR VEHICLES
26010406	IMPAIRMENT CHARGES - TRICYCLE
26010407	IMPAIRMENT CHARGES - MOTOR CYCLES
26010408	IMPAIRMENT CHARGES - BICYCLE
260105	IMPAIRMENT CHARGES - OFFICE EQUIPMENT - GENERAL
26010501	IMPAIRMENT CHARGES - COMPUTERS
26010502	IMPAIRMENT CHARGES - PRINTERS
26010503	IMPAIRMENT CHARGES - SCANNERS
26010504	IMPAIRMENT CHARGES - FAX MACHINE
26010505	IMPAIRMENT CHARGES - PHOTOCOPIERS
26010506	IMPAIRMENT CHARGES - TYPE-WRITERS
26010507	IMPAIRMENT CHARGES - SHREDDING MACHINES
26010508	IMPAIRMENT CHARGES - PROJECTORS
26010509	IMPAIRMENT CHARGES - BINDING EQUIPMENT
26010510	IMPAIRMENT CHARGES - STABILIZERS
260106	IMPAIRMENT CHARGES - FURNITURE & FITTINGS - GENERAL
26010601	IMPAIRMENT CHARGES - CHAIRS
26010602	IMPAIRMENT CHARGES - TABLES
26010603	IMPAIRMENT CHARGES - FILE CABINETS/CUPBOARDS
26010604	IMPAIRMENT CHARGES - TELEVISION SETS
26010605	IMPAIRMENT CHARGES - RADIO SETS
26010606	IMPAIRMENT CHARGES - AIR-CONDITIONER
26010607	IMPAIRMENT CHARGES - STOOLS
26010608	IMPAIRMENT CHARGES - SHELVES
26010609	IMPAIRMENT CHARGES - CEILING FANS
26010610	IMPAIRMENT CHARGES - REFRIGERATORS
26010611	IMPAIRMENT CHARGES - BEDS & BEDDINGS
26010612	IMPAIRMENT CHARGES - RUGS AND CARPETS
26010613	IMPAIRMENT CHARGES - DESKS
26010614	IMPAIRMENT CHARGES - DOORS & WINDOWS
26010615	IMPAIRMENT CHARGES - CUSHIONS
26010616	IMPAIRMENT CHARGES - BED-TABLES/SIDE-LOCKERS
260107	IMPAIRMENT CHARGES - SERVICE CONCESSION ASSETS
26010701	IMPAIRMENT CHARGES - SERVICE CONCESSION ASSETS (PPE)
260108	IMPAIRMENT CHARGES - LEASED ASSETS-FINANCE LEASE
26010801	IMPAIRMENT CHARGES - LEASED ASSETS

CODE	DESCRIPTION
26	IMPAIRMENT CHARGES
260109	IMPAIRMENT CHARGES - SPECIALISED ASSETS
26010901	IMPAIRMENT CHARGES - MILITARY EQUIPMENT
26010902	IMPAIRMENT CHARGES - POLICE/PARA-MILITARY EQUIPMENT
26010903	IMPAIRMENT CHARGES - BIOLOGICAL ASSETS
26010904	IMPAIRMENT CHARGES - LABORATORY/MEDICAL EQUIPMENT
2602	IMPAIRMENT CHARGES - INVESTMENT PROPERTY
260201	IMPAIRMENT CHARGES - INVESTMENT PROPERTY - GENERAL
26020101	IMPAIRMENT CHARGES - INVESTMENT - LAND & BUILDING - OFFICE
26020102	IMPAIRMENT CHARGES - INVESTMENT - LAND & BUILDING - RESIDENTIAL
26020103	IMPAIRMENT CHARGES - INVESTMENT - SILOS
26020104	IMPAIRMENT CHARGES - INVESTMENT - OTHER STORAGE FACILITIES
2603	IMPAIRMENT CHARGES - INTANGIBLE ASSETS
260301	IMPAIRMENT CHARGES - INTANGIBLE ASSETS
26030101	IMPAIRMENT CHARGES - GOODWILL
26030102	IMPAIRMENT CHARGES - PATENT RIGHT
26030103	IMPAIRMENT CHARGES - COPYRIGHT
26030104	IMPAIRMENT CHARGES - TRADE MARK
26030105	IMPAIRMENT CHARGES - FRANCHISE
26030106	IMPAIRMENT CHARGES - R&D
26030107	IMPAIRMENT CHARGES - BROADCASTS RIGHTS

4.2.2.6 Bad Debts Charges

Bad debt occurs when the creditor has given up on collecting the money owed and has decided to categorize the debt as a bad debt, meaning it is a loss for the company or a government entity. This is an expense that a business incurs once the repayment of credit previously extended to a customer is estimated to be uncollectible.

When a financial obligation goes unpaid – whether it is a credit card, loan or medical bill – it may eventually be charged off as bad debt. These instances would be treated in the following manner as show below:

Table 10: Economic Segment – Bad Debts Charges

27	BAD DEBTS CHARGES
2701	BAD DEBTS CHARGES
270101	FOREIGN BAD DEBTS CHARGES
27010101	BILATERAL BAD DEBTS CHARGES
270102	DOMESTIC BAD DEBTS CHARGES
27010201	BAD DEBTS CHARGES – STATES
27010202	BAD DEBTS CHARGES - LOCAL GOVERNMENTS
27010203	BAD DEBTS CHARGES - MINISTRIES, DEPARTMENTS & AGENCIES
27010204	BAD DEBTS CHARGES - COMMERCIAL DEBTS
27010205	BAD DEBTS CHARGES - OTHER DEBTS

4.2.2.7 Loss on Disposal of Asset

Fixed assets must be removed from the balance sheet when the asset is disposed-of, such as sold, exchanged, or retired from operation. The journal entry to dispose of fixed assets affects several balance sheets accounts and one income statement account for the gain or loss from disposal. Removing disposed-of fixed assets from the balance sheet is an important bookkeeping task in order to keep the balance sheet accurate and useful.

Asset disposal results in a direct effect on the company’s financial statements. A disposal account is a gain or loss account that appears in the income statement, and in which is recorded the difference between the disposal proceeds and the net carrying amount of the fixed asset being disposed of. Details below:

Table 11: Economic Segment – Loss on Disposal of Asset

28	LOSS ON DISPOSAL
2801	LOSS ON DISPOSAL OF ASSET
280101	LOSS ON DISPOSAL OF ASSET – PPE
28010101	LOSS ON DISPOSAL OF ASSET – PPE
280102	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
28010201	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
280103	LOSS ON DISPOSAL OF ASSET – INTAGIBLE
28010301	LOSS ON DISPOSAL OF ASSET – INTANGIBLE
280104	LOSS ON SWAPPED ASSET
28010401	LOSS ON SWAPPED ASSET
280105	LOSS ON SWAPPED SERVICES
28010501	LOSS ON SWAPPED SERVICES

4.2.3 Assets

An asset is a resource with economic value owned or controlled by an individual, corporation, or government entity(ies) with the expectation that it will generate and provide positive economic benefit. It is anything (tangible or intangible) that can be used to produce positive economic value. They represent value of ownership that can be converted into cash (although cash itself is also considered an asset). Asset is classified into current, fixed and intangible.

Under IPSAS Accrual Accounting System, and with cessation of sub account type 23, the Sub Account Type 32, which is modified to meet government’s expenditure requirements, would be used in reporting government accounting procedures, financial statements, and infrastructural development (capital expenditure), pending the resolution of the FAAC Sub Committee on IPSAS implementation, on issues surround the definition of capital expenditure under IPSAS Accrual. These are broken into following headings. Details in Table 12.

- 31 Current Assets
 - 3101 Cash/Bank Balances Held by AG
 - 3102 Cash and Bank Balances Held by MDAS/Sub-Treasuries
 - 3103 OAG Cash Transfers/Cash Transfers from CRF
 - 3104 Internal Cash Transfers
 - 3105 Inventories
 - 3106 Receivables
 - 3108 Prepayment
 - 3109 Investments
 - 3110 Loans Granted

- 32 Fixed (Non-Current) Assets
 - 3201 Fixed Assets - Property, Plant & Equipment
 - 3202 Investment Property
 - 3203 Intangible Assets

Table 12: Economic Segment – Assets

ECONOMIC SEGMENT (ASSET) – 8 DIGITS	
3	ASSETS
31	CURRENT ASSETS
3101	CASH/BANK BALANCES HELD BY AG
310101	CONSOLIDATED REVENUE FUND
31010101	CASH BALANCE: CONSOLIDATED REVENUE FUND
310102	CAPITAL DEVELOPMENT FUND
31010201	CASH BALANCE: CAPITAL DEVELOPMENT FUND
310103	CONTINGENCY FUND
31010301	CASH BALANCE: CONTINGENCY FUND
310105	TSA-ACCOUNT CASH BALANCE
31010501	
31010502	
31010503	
31010504	
3102	CASH AND BANK BALANCES HELD BY MDAS/SUB-TREASURIES
310201	CASH AND BANK BALANCES HELD BY MDAS/SUB-TREASURIES
31020101	CASH BALANCE: CAPITAL
31020102	CASH BALANCE: PERSONNEL
31020103	CASH BALANCE: OVERHEAD
31020104	CASH BALANCE: REVENUE
31020105	CASH BALANCE: CONSOLIDATED REVENUE FUNDS
31020106	CASH BALANCE: AIDS & GRANTS
31020107	CASH BALANCE: LOANS
31020108	CASH BALANCE: OTHER FUNDS
3103	OAG CASH TRANSFERS/CASH TRANSFERS FROM CRF
310301	CASH TRANSFER - STATUTORY TRANSFERS
31030101	CASH TRANSFER - STATUTORY TRANSFERS
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 - FAAC DIRECT ALLOCATION
31030206	CASH TRANSFER - REVOLVING FUND
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-MDA CASH TRANSFER

ECONOMIC SEGMENT (ASSET) – 8 DIGITS	
3	ASSETS
31040104	REVENUE REMITTANCE
3105	INVENTORIES
310501	INVENTORIES
31050101	ENGINEERING STORES
31050102	MEDICAL STORES
31050103	INDUSTRIAL & CHEMICAL STORES
31050104	AMORY STORES (AMMUNITIONS 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	ADMINISTRATIVE ADVANCES
31060301	IMPREST
3108	PREPAYMENT
310801	PREPAYMENT- GENERAL

ECONOMIC SEGMENT (ASSET) – 8 DIGITS	
3	ASSETS
31080101	PREPAYMENT
310802	ARREARS OF REVENUE-GENERAL
31080201	ARREARS OF REVENUE
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 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	CONSTRUCTION/PROVISION OF OFFICE BUILDING
32010102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDING
32010103	REHABILITATION OF SILOS
32010104	OTHER STORAGE FACILITIES
32010105	CONSTRUCTION/PROVISION OF SCHOOL BUILDING
32010106	CONSTRUCTION/PROVISION OF HOSPITAL/HEALTH CENTRES
32010107	REHAB./REPAIRS OF OFFICE BUILDING
32010108	REHAB./REPAIRS OF RESIDENTIAL BUILDING
32010109	REHAB./REPAIRS OF SCHOOL BUILDING
32010110	REHAB./REPAIRS OF HOSPITAL BUILDING
32010111	ACQUISITION OF LAND
32010112	ACQUISITION OF OFFICE BUILDING
32010113	ACQUISITION OF RESIDENTIAL BUILDING
32010114	CONSTRUCTION OF TOILET
32010115	CONSTRUCTION OF INCINERATOR
32010116	CONSTRUCTION OF CAR PORCH/SHED
32010117	CONSTRUCTION OF MOSQUE/CHURCH
32010118	CONSTRUCTION OF GATE HOUSE
32010119	CONSTRUCTION OF WALL FENCING
32010120	CONSTRUCTION OF GENERATOR ROOM
32010121	CONSTRUCTION/PROVISION OF SPORTING & GAMING FACILITIES

ECONOMIC SEGMENT (ASSET) – 8 DIGITS	
3	ASSETS
32010122	REHAB./REPAIRS OF SPORTING & GAMING FACILITIES
32010124	CONSTRUCTION/PROVISION OF PRISON
32010125	CONSTRUCTION/PROVISION OF LIBRARIES
32010128	REHAB./REPAIRS OF LIBRARIES
32010129	TREE PLANTING/LANDSCAPING
32010130	DAIRY AND ARTIFICIAL INSEMINATION
32010131	CONSTRUCTION OF FIRE FIGHTING STATIONS
32010132	CONSTRUCTION OF MARKETS/PARKS
32010133	CONSTRUCTION OF WAREHOUSE AND SHOPS
32010134	FISH POND AND AQUACULTURE
32010199	CONSTRUCTION OF OTHER BUILDING
320102	INFRASTRUCTURE – GENERAL
32010201	CONSTRUCTION OF RAIL-WAYS
32010202	CONSTRUCTION OF ROADS & BRIDGES
32010203	CONSTRUCTION OF AIRPORTS
32010204	CONSTRUCTION OF HARBOURS/SEA PORTS/JETTIES
32010205	ZOOS, PARKS & RESERVES (RECREATIONAL)
32010206	SECURITY INSTALLATIONS/EQUIPMENT
32010207	ELECTRICITY TRANSMISSION NETWORK
32010208	WATER DISTRIBUTION NETWORK
32010209	CONSTRUCTION OF SEWAGE/DRAINAGE & CULVERTS
32010210	CONSTRUCTION OF DAMS
32010211	SPECIALIZE RESEARCH EQUIPMENT (E.G., SATELLITE)
32010212	MONUMENTS
32010213	HERITAGE ASSETS
32010214	BOREHOLES & OTHER WATER FACILITIES
32010215	WASTE DISPOSAL EQUIPMENT
32010216	BOUNDARY PILLARS/RIGHT OF WAYS/ROAD SIGNS
32010217	REHAB./REPAIRS OF BOUNDARY PILLARS/RIGHT OF WAYS/ROAD SIGNS
32010218	REHAB./REPAIRS OF ELECTRICITY
32010219	WATER POLLUTION CONTROL
32010220	REHAB./REPAIRS OF WATER FACILITIES
32010221	REHAB./REPAIRS OF ROADS
32010222	CONSTRUCTION/PROVISION OF ICT INFRASTRUCTURES
32010223	REHAB./REPAIRS OF RAIL-WAYS
32010224	REHAB./REPAIRS OF ICT INFRASTRUCTURES
32010225	INDUSTRIAL POLLUTION CONTROL
32010226	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES
32010227	REHAB./REPAIRS OF AGRICULTURAL FACILITIES
32010228	REHAB./REPAIRS OF WATER WAYS
32010299	CONSTRUCTION/PROVISION OF OTHER INFRASTRUCTURES
320103	PLANT & MACHINERY – GENERAL
32010301	PURCHASE OF TRUCKS/TANKERS/TRACTORS/BULL DOZERS/RIGS ETC.
32010302	PURCHASE OF INDUSTRIAL EQUIPMENT
32010303	PURCHASE OF NAVIGATIONAL EQUIPMENT
32010304	PURCHASE OF POWER PLANTS
32010305	PURCHASE OF POWER GENERATING SETS
32010306	PURCHASE OF BROADCAST & COMMUNICATION EQUIPMENT
32010307	PURCHASE OF AGRICULTURAL EQUIPMENT

ECONOMIC SEGMENT (ASSET) – 8 DIGITS	
3	ASSETS
32010308	PURCHASE OF SURVEYING EQUIPMENT
32010309	PURCHASE OF WATER SUPPLY EQUIPMENT
32010310	PURCHASE OF SPORTING & GAMING EQUIPMENT
32010312	PURCHASE OF FIRE FIGHTING EQUIPMENT
32010313	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT
32010314	PURCHASE OF ELECTRICAL EQUIPMENT
32010315	PURCHASE OF SANITARY EQUIPMENT
32010316	PURCHASE OF DIVING EQUIPMENT
32010317	PURCHASE OF TEACHING & LEARNING EQUIPMENT
32010318	REHAB./REPAIRS OF POWER GENERATING PLANTS
32010319	PURCHASE OF LIBRARY BOOKS/EQUIPMENT
32010320	PURCHASE OF BUILDING MATERIALS/EQUIPMENT
32010321	REHAB./REPAIRS OF AGRICULTURAL EQUIPMENT
32010322	PURCHASE OF SPARE PARTS AND TOOLS
32010399	ALTERNATIVE ENERGY
320104	FIXED ASSETS – GENERAL
32010401	PURCHASE OF SHIPS
32010402	PURCHASE OF AIR CRAFTS
32010403	PURCHASE OF TRAINS
32010404	PURCHASE OF BOATS
32010405	PURCHASE OF MOTOR VEHICLES
32010406	PURCHASE OF TRICYCLES
32010407	PURCHASE OF MOTOR CYCLES
32010408	PURCHASE OF BICYCLES
320105	OFFICE EQUIPMENT – GENERAL
32010501	PURCHASE OF COMPUTERS
32010502	PURCHASE OF PRINTERS
32010503	PURCHASE OF SCANNERS
32010504	PURCHASE OF FAX MACHINES
32010505	PURCHASE OF PHOTOCOPIERS
32010506	PURCHASE OF TYPE-WRITERS
32010507	PURCHASE OF SHREDDING MACHINES
32010508	PURCHASE OF PROJECTORS
32010509	PURCHASE OF BINDING EQUIPMENT
32010510	PURCHASE OF STABILIZERS
320106	FURNITURE & FITTINGS – GENERAL
32010601	PURCHASE OF CHAIRS
32010602	PURCHASE OF TABLES
32010603	PURCHASE OF SAFES/FILE CABINETS/CUPBOARDS
32010604	PURCHASE OF TELEVISION SETS
32010605	PURCHASE OF RADIO SETS
32010606	PURCHASE OF AIR-CONDITIONER
32010607	PURCHASE OF STOOLS
32010608	PURCHASE OF SHELVES
32010609	PURCHASE OF CEILING FANS
32010610	PURCHASE OF REFRIGERATORS
32010611	PURCHASE OF BEDS & BEDDINGS
32010612	PURCHASE OF RUGS AND CARPETS
32010613	PURCHASE OF DESKS

ECONOMIC SEGMENT (ASSET) – 8 DIGITS	
3	ASSETS
32010614	PURCHASE OF DOORS & WINDOWS
32010615	PURCHASE OF CUSHIONS
32010616	PURCHASE OF BED-TABLES/SIDE-LOCKERS
320107	SERVICE CONCESSION ASSETS (PPP) – GENERAL
32010701	SERVICE CONCESSION ASSETS
320108	LEASED ASSETS-FINANCE LEASE
32010801	LEASED ASSETS
320109	SPECIALISED ASSETS – GENERAL
32010901	MILITARY EQUIPMENT
32010902	POLICE/PARA-MILITARY EQUIPMENT
32010903	BIOLOGICAL ASSETS (WILDLIFE CONSERVATION)
32010904	LABORATORY/MEDICAL EQUIPMENT
320110	ASSETS-UNDER CONSTRUCTION
32011001	ASSETS UNDER CONSTRUCTION
3202	INVESTMENT PROPERTY
320201	INVESTMENT - LAND & BUILDING – GENERAL
32020101	LAND & BUILDING – OFFICE
32020102	LAND & BUILDING – RESIDENTIAL
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 RIGHT
32030112	COMPUTER SOFTWARE ACQUISITION
32030115	COUNTERPART FUND
32030122	GRANT TO COMMUNITIES/PRIVATE INSTITUTIONS/SMALL-SCALE FARMERS
32030123	GRANT TO TSANGAYA/ALMAJIRI SCHOOL CAPITAL PROJECT

4.2.4 Liabilities/Equity

Liabilities represent government’s obligations; they are debts that government owes and costs that it needs to pay in order to keep the system running. Debt is a liability, whether it is a long-term loan or a bill that is due to be paid. Shareholders equity is the total number of monetary values that government would have left if it liquidated all of its assets and paid off all its liabilities. Both liabilities and shareholders’ equity represent how the assets of government or a company are financed. Financing through debt shows as a liability, while financing through issuing equity shares appears in shareholders’ equity.

Table 13: Economic Segment – Liabilities/Equities

ECONOMIC SEGMENT (LIABILITY/EQUITIES) – 8 DIGITS	
CODE	DESCRIPTION
4	LIABILITIES
41	CURRENT LIABILITIES
4101	DEPOSITS – GENERAL
410101	DEPOSITS
41010101	CONTRACT RETENTION FEES
41010102	PRISON IN-MATES DEPOSITS
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	PAY CUT RECOVERED
41030216	OVERPAYMENT RECOVERABLE (RECEIPT)
41030217	OTHER DEDUCTIONS
4104	OTHER PAYABLES
410401	ACCRUED EXPENSES
41040101	PERSONNEL EMOLUMENTS
41040102	PENSION & GRATUITY
41040103	PROFESSIONAL FEES
41040104	OVERHEADS
41040105	OTHER GOODS & SERVICES
41040106	STAFF CLAIMS
4105	DEFERRED INCOME
410501	DEFERRED INCOME

ECONOMIC SEGMENT (LIABILITY/EQUITIES) - 8 DIGITS	
CODE	DESCRIPTION
41050101	DEFERRED INCOME
41050102	
41050103	
4106	CURRENT PORTION OF LONG-TERM BORROWINGS
410601	CURRENT PORTION OF LONG-TERM BORROWINGS
41060101	TREASURY BONDS
41060102	BILATERAL LOANS
41060103	MULTILATERAL LOANS
42	NON-CURRENT LIABILITIES
4201	PUBLIC FUNDS
420101	TRUST FUNDS
420102	OTHER PUBLIC FUNDS
42010201	
42010202	
42010203	
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	STATE BONDS AND OTHER LONG-TERM BORROWINGS
42030102	BILATERAL LOANS
42030103	MULTILATERAL LOANS
43	CAPITAL & RESERVES
4301	RESERVES
430101	RESERVES
43010101	RESERVES
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 PROVISION FOR DEPRECIATION - GENERAL
44010101	PROV. FOR DEP - BUILDING – ADMINISTRATIVE
44010102	PROV. FOR DEP - BUILDING – RESIDENTIAL
44010103	PROV. FOR DEP – SILOS
44010104	PROV. FOR DEP - OTHER STORAGE FACILITIES
44010105	PROV. FOR DEP - SCHOOL BUILDING
44010106	PROV. FOR DEP - HOSPITAL/HEALTH CENTRES
44010107	PROV. FOR DEP – TOILET
44010108	PROV. FOR DEP – INCINERATOR
44010109	PROV. FOR DEP - CAR PORCH/SHED
44010110	PROV. FOR DEP - MOSQUE/CHURCH
44010111	PROV. FOR DEP - GATE HOUSE
44010112	PROV. FOR DEP - GENERATOR ROOM
44010113	PROV. FOR DEP - SPORTING & GAMING FACILITIES
44010114	PROV. FOR DEP – PRISON

ECONOMIC SEGMENT (LIABILITY/EQUITIES) - 8 DIGITS	
CODE	DESCRIPTION
44010115	PROV. FOR DEP – LIBRARIES
44010116	PROV. FOR DEP - FIRE FIGHTING STATIONS
44010117	PROV. FOR DEP - MARKETS/PARKS
44010118	PROV. FOR DEP - WAREHOUSE AND SHOPS
44010119	PROV. FOR DEP - FISH POND AND AQUACULTURE
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
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	PROV. FOR DEP - PLANT & MACHINERY - GENERAL
44010301	PROV. FOR DEP-EARTH MOVING EQUIPMENT - BULL DOZERS ETC.
44010301	PROV. FOR DEP - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.
44010302	PROV. FOR DEP-INDUSTRIAL EQUIPMENT
44010302	PROV. FOR DEP - INDUSTRIAL EQUIPMENT
44010303	PROV. FOR DEP-NAVIGATIONAL EQUIPMENT
44010303	PROV. FOR DEP - NAVIGATIONAL EQUIPMENT
44010304	PROV. FOR DEP-POWER PLANTS
44010304	PROV. FOR DEP - POWER PLANTS
44010305	PROV. FOR DEP-POWER GENERATING SETS
44010305	PROV. FOR DEP - POWER GENERATING SETS
44010306	PROV. FOR DEP-BROADCAST & COMMUNICATION EQUIPMENT
44010306	PROV. FOR DEP - BROADCAST & COMMUNICATION EQUIPMENT
44010307	PROV. FOR DEP - AGRICULTURAL EQUIPMENT
44010308	PROV. FOR DEP - SURVEYING EQUIPMENT
44010309	PROV. FOR DEP - WATER SUPPLY EQUIPMENT
44010310	PROV. FOR DEP - SPORTING & GAMING EQUIPMENT
44010311	PROV. FOR DEP - FIRE FIGHTING EQUIPMENT
44010312	PROV. FOR DEP - CANTEEN/KITCHEN EQUIPMENT
44010313	PROV. FOR DEP - ELECTRICAL EQUIPMENT
44010314	PROV. FOR DEP - SANITARY EQUIPMENT
44010315	PROV. FOR DEP - DIVING EQUIPMENT
44010316	PROV. FOR DEP - TEACHING & LEARNING EQUIPMENT
44010317	PROV. FOR DEP - LIBRARY BOOKS/EQUIPMENT
44010318	PROV. FOR DEP - BUILDING MATERIALS/EQUIPMENT
44010319	PROV. FOR DEP - SPARE PARTS AND TOOLS
440104	PROV. FOR DEP - TRANSPORTATION EQUIPMENT - GENERAL
44010401	PROV. FOR DEP-SHIPS
44010402	PROV. FOR DEP-AIR CRAFTS
44010403	PROV. FOR DEP-TRAINS

ECONOMIC SEGMENT (LIABILITY/EQUITIES) - 8 DIGITS	
CODE	DESCRIPTION
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	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
44010510	PROV. FOR DEP - STABILIZERS
44010510	PROV. FOR DEP-STABILIZERS
440106	PROV. FOR DEP - FURNITURE & FITTINGS - GENERAL
44010601	PROV. FOR DEP-CHAIRS
44010602	PROV. FOR DEP-TABLES
44010603	PROV. FOR DEP-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 DEP-REFRIGERATORS
44010611	PROV. FOR DEP - BEDS & BEDDINGS
44010612	PROV. FOR DEP - RUGS AND CARPETS
44010613	PROV. FOR DEP - DESKS
44010614	PROV. FOR DEP - DOORS & WINDOWS
44010615	PROV. FOR DEP - CUSHIONS
44010616	PROV. FOR DEP - BED-TABLES/SIDE-LOCKERS
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 DEP-LEASED ASSETS
440109	ACCUMULATED PROV. FOR SPECIALISED ASSETS - GENERAL
44010901	PROV. FOR DEP-MILITARY EQUIPMENT
44010902	PROV. FOR DEP-POLICE PARA-MILITARY EQUIPMENT
44010903	PROV. FOR DEP-BIOLOGICAL ASSETS
44010904	PROV. FOR DEP-LABORATORY/MEDICAL EQUIPMENT
440110	ACCUM. PROV. FOR DEP - ASSETS UNDER CONSTRUCTION
44011001	PROV. FOR DEP-ASSETS UNDER CONSTRUCTION
4402	ACCUM. PROV. FOR DEPRECIATION - INVESTMENT PROPERTY
440201	ACCUM. PROV. FOR DEP. - INVEST. PROP. - LAND & BUILDING - GENERAL
44020101	PROV. FOR DEP - INVESTMENT - LAND & BUILDINGS - ADMINISTRATIVE
44020102	PROV. FOR DEP - INVESTMENT - LAND & BUILDINGS - RESIDENTIAL

ECONOMIC SEGMENT (LIABILITY/EQUITIES) - 8 DIGITS	
CODE	DESCRIPTION
44020103	PROV. FOR DEP - INVESTMENT - SILOS
44020104	PROV. FOR DEP - INVESTMENT - STORAGE FACILITIES
4403	ACCUMULATED PROVISION FOR AMMORTIZATION
440301	ACCUMULATED PROVISION FOR AMMORTIZATION
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	ACCUM. PROV. FOR IMPAIRMENT - LAND & BUILDINGS -GENERAL
44040101	PROV. FOR IMPAIRMENT - LAND & BUILDINGS - OFFICE
44040102	PROV. FOR IMPAIRMENT - LAND & BUILDINGS - RESIDENTIAL
44040103	PROV. FOR IMPAIRMENT - SILOS & OTHER STORAGE FACILITIES
44040104	PROV. FOR IMPAIRMENT - SCHOOL BUILDING
44040105	PROV. FOR IMPAIRMENT - HOSPITAL/HEALTH CENTRES
44040106	PROV. FOR IMPAIRMENT - TOILET
44040107	PROV. FOR IMPAIRMENT - INCINERATOR
44040108	PROV. FOR IMPAIRMENT - CAR PORCH/SHED
44040109	PROV. FOR IMPAIRMENT - MOSQUE/CHURCH
44040110	PROV. FOR IMPAIRMENT - GATE HOUSE
44040111	PROV. FOR IMPAIRMENT - GENERATOR ROOM
44040112	PROV. FOR IMPAIRMENT - SPORTING & GAMING FACILITIES
44040113	PROV. FOR IMPAIRMENT - PRISON
44040114	PROV. FOR IMPAIRMENT - LIBRARIES
44040115	PROV. FOR IMPAIRMENT - FIRE FIGHTING STATIONS
44040116	PROV. FOR IMPAIRMENT - MARKETS/PARKS
44040117	PROV. FOR IMPAIRMENT - WAREHOUSE AND SHOPS
44040118	PROV. FOR IMPAIRMENT - FISH POND AND AQUACULTURE
440402	ACCUM. 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	ACCUM. 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

ECONOMIC SEGMENT (LIABILITY/EQUITIES) - 8 DIGITS	
CODE	DESCRIPTION
44040304	PROV. FOR IMPAIRMENT - POWER PLANTS
44040305	PROV. FOR IMPAIRMENT - POWER GENERATING SETS
44040306	PROV. FOR IMPAIRMENT - BROADCAST & COMMUNICATION EQUIPMENT
44040307	PROV. FOR IMPAIRMENT - AGRICULTURAL EQUIPMENT
44040308	PROV. FOR IMPAIRMENT - SURVEYING EQUIPMENT
44040309	PROV. FOR IMPAIRMENT - WATER SUPPLY EQUIPMENT
44040310	PROV. FOR IMPAIRMENT - SPORTING & GAMING EQUIPMENT
44040311	PROV. FOR IMPAIRMENT - FIRE FIGHTING EQUIPMENT
44040312	PROV. FOR IMPAIRMENT - CANTEEN/KITCHEN EQUIPMENT
44040313	PROV. FOR IMPAIRMENT - ELECTRICAL EQUIPMENT
44040314	PROV. FOR IMPAIRMENT - SANITARY EQUIPMENT
44040315	PROV. FOR IMPAIRMENT - DIVING EQUIPMENT
44040316	PROV. FOR IMPAIRMENT - TEACHING & LEARNING EQUIPMENT
44040317	PROV. FOR IMPAIRMENT - LIBRARY BOOKS/EQUIPMENT
44040318	PROV. FOR IMPAIRMENT - BUILDING MATERIALS/EQUIPMENT
44040319	PROV. FOR IMPAIRMENT - SPARE PARTS AND TOOLS
440404	ACCUM. PROV. FOR IMPAIRMENT - TRANSPORTATION EQUIPMENT - GENERAL
44040401	PROV. FOR IMPAIRMENT - SHIPS
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	ACCUM. 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
44040510	PROV. FOR IMPAIRMENT - STABILIZERS
440406	ACCUM. PROV. FOR IMPAIRMENT - FURNITURE & FITTINGS - GENERAL
44040601	PROV. FOR IMPAIRMENT - CHAIRS
44040602	PROV. FOR IMPAIRMENT - TABLES
44040603	PROV. FOR IMPAIRMENT - 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 - REFRIGERATORS
44040611	PROV. FOR IMPAIRMENT - BEDS & BEDDINGS
44040612	PROV. FOR IMPAIRMENT - RUGS AND CARPETS

ECONOMIC SEGMENT (LIABILITY/EQUITIES) - 8 DIGITS	
CODE	DESCRIPTION
44040613	PROV. FOR IMPAIRMENT - DESKS
44040614	PROV. FOR IMPAIRMENT - DOORS & WINDOWS
44040615	PROV. FOR IMPAIRMENT - CUSHIONS
44040616	PROV. FOR IMPAIRMENT - BED-TABLES/SIDE-LOCKERS
4405	ACCUM. PROV. FOR IMPAIRMENT - INVESTMENT PROPERTY
440501	ACCUM. PROV. FOR IMPAIRMENT - INVESTMENT - LAND & BUILDING - GENERAL
44050101	PROV. FOR IMPAIRMENT - INVESTMENT - LAND & BUILDINGS - OFFICE
44050102	PROV. FOR IMPAIRMENT - INVESTMENT - LAND & BUILDINGS - RESIDENTIAL
44050103	PROV. FOR IMPAIRMENT - INVESTMENT - SILOS
44050104	PROV. FOR IMPAIRMENT - INVESTMENT - STORAGE FACILITIES
4406	ACCUM. PROVISION FOR IMPAIRMENT - INTANGIBLE
440601	ACCUM. 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
44060106	PROVISION FOR IMPAIRMENT - RESEARCH & DEVELOPMENT
44060107	PROVISION FOR IMPAIRMENT - BROADCAST RIGHT
4407	ACCUMULATED PROVISION FOD BAD DEBTS
440701	PROVISION FOR DEBTS
44070101	BILATERAL LOANS
44070102	MULTILATERAL LOANS
440702	PROVISION FOR DOMESTIC DEBTS
44070201	LOANS TO STATES
44070202	LOANS TO LOCAL GOVERNMENTS
44070203	LOANS TO MINISTRIES, DEPARTMENTS & AGENCIES
44070204	LOANS GRANTED TO GOVERNMENT OWNED COMPANIES
44070205	LOANS GRANTED TO PRIVATE OWNED COMPANIES

4.3 FUNCTIONAL SEGMENT

The functional classification categorizes expenditure according to the purposes and objectives for which they are intended. Functional Classification or Classification by Functions of Government (COFOG) is defined as a detailed classification of the functions, or socioeconomic objectives, that general government units aim to achieve through various kinds of outlays. It facilitates the analysis of resource allocation among sectors and the impact of fiscal policies. It is fully consistent with COFOG and comprises 10 major government functions, further divided into groups and subgroups. COFOG system often adapted to a country's particular policy needs (mapping tables between COFOG and classification used).

Thus, expenditures are categorized according to the purposes and objectives for which it is intended which is defined as a detailed classification of the functions, or socio-economic objectives, that general government units aim to achieve through various kinds of outlays. Functional segment has 5-digit code where the first 3 digit represent the Main function or Divisions; 1 digit represent Function of group and last 1 digit represent secondary function or classes. The details of the functional segment are presented in table 14 below.

Table 14: Functional Segment

FUNCTIONAL SEGMENT – 5 DIGITS	
CODE	DESCRIPTION
701	GENERAL PUBLIC SERVICE
7011	EXECUTIVE & LEGISLATIVE ORGAN, FINANCIAL AFFAIRS AND EXTERNAL AFFAIRS
70111	EXECUTIVE ORGAN AND LEGISLATIVE ORGANS
70112	FINANCIAL AND FISCAL AFFAIRS
70113	EXTERNAL AFFAIRS
7012	FOREIGN AND ECONOMIC AID
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANISATIONS
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

FUNCTIONAL SEGMENT – 5 DIGITS	
CODE	DESCRIPTION
7018	TRANSFER OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
70181	TRANSFER 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	PETROLUUM AND NATURAL GAS
70433	NUCLEAR FUEL
70434	OTHER FUELS
70435	ELECTRICITY
70436	NON-ELECTRIC ENERGY
7044	MINING, MANUFACTURING AND CONSTRUCTION
70441	STATE SUPPORT TO MINING 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	HOTEL AND RESTAURANTS
70473	TOURISM
70474	MULTIPURPOSE DEVELOPMENT PROJECTS
7048	R&D ECONOMIC AFFAIRS
70481	R&D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS

FUNCTIONAL SEGMENT – 5 DIGITS	
CODE	DESCRIPTION
70482	R&D AGRICULTURE, FORESTRY, FISHING AND HUNTING
70483	R&D 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 BIODIVERSITY AND 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 AMENITIES
7061	HOUSING DEVELOPMENT
70611	HOUSING DEVELOPMENT
7062	COMMUNITY DEVELOPMENT
70621	COMMUNITY DEVELOPMENT
7063	WATER SUPPLY
70631	WATER SUPPLY
7064	STREET LIGHTING
70641	STREET LIGHTING
7065	R&D HOUSING AND COMMUNITY AMENITIES
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

FUNCTIONAL SEGMENT – 5 DIGITS	
CODE	DESCRIPTION
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
7093	POST-SECONDARY AND NON-TERTIARY EDUCATION
70931	POST-SECONDARY AND 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

FUNCTIONAL SEGMENT – 5 DIGITS	
CODE	DESCRIPTION
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

4.4 PROGRAMME SEGMENT

A programme may be defined as a long-term outline of a project or government function that is designed to achieve a stated objective¹⁷. A programme may also be defined as a set of activities that meets specific policy objectives of the government (e.g., pre-primary education or the development of crop production). Programs may be subdivided into homogeneous categories called activities (e.g., the vaccination activity within a disease prevention program), which in turn may encompass a series of related initiatives and projects.

Programme indicates a set of specific policy objectives to be achieved with the provided resources aimed to establish specific goals for budgetary spending and improve operational performance by adopting performance measures. Thus, serves not only for budgetary planning and reporting but mainly for promoting budgetary decision-making – better aligning government activities with policy priorities. A programme may be defined as a set of activities that meets specific policy objectives of the government.

Using improved economic categories and sector budget structures, monthly expenditure tracking and analysis of specific resources on specific activities and the expenditure can be tracked from release to destination and disbursement. Thus, classification by program takes into account the government's policy objectives and how these policies will be implemented.

By adapting the major reform programmes, Yobe State Government has embarked on implementing both Medium Term Budget Framework (MTBF) and Medium-Term Sector Strategy (MTSS) across the public service in order to improve resource management. The Program Segment and Classification of Programs and Sub-Programs would enable each MDA to carry out performance budgeting by linking expenditure line item to specific policy of government, programs and sub-programs.

Over the years, the Nigeria Governors Forum (NGF) has been working with Federal, State and Local Governments and various partners including Bill and Melinda Gates Foundation and FCDO PERL to develop detailed Programme segment coding for Agriculture, Education and Health Sectors.

A team of sector experts engaged by NGF to work with their in-house team on the coding. The proposal is to also slightly re-order the structure of the segment to better reflect the structure of policy and planning documents across the three tiers of Government (e.g., National and State Development Plans, Medium Term Sector Strategies).

Proposed coding structure and codes for the three sectors were presented and debated at a workshop in Abuja on 27th November 2023 in Abuja with representatives from FGN, 36 States and various development partner programmes.

NGF has been working with various partners and with representatives from FGN and the 36 States to develop programme segment codes to three levels for three sectors of Agriculture, Education and Health. The three levels are as per the proposed structure of the programme segment:

Level 1 = Sector (2 digits) – these are in line with the 21 Sectors being used to date:

Agricultures = 01

Health = 04

Education = 05

Level 2 = Objectives (2 digits)

Level 3 = Programmes (2 digits)

For these sectors there are detailed Objectives and Programmes. For the remaining 18 Sectors, the three-level coding will apply but with a single line for Objective and a single line for Programme. Details of the programme segment of the chart as shown in Table 15.

Table 15: Programme Segment

Code	Description	Level	Level Description
01	AGRICULTURE	1	SECTOR
0101	Effective governance of the Agriculture Sector	2	Objective
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3	Programme
010102	Agriculture sector coordination mechanisms	3	Programme
0102	Development of the livestock value chain	2	Objective
010201	Ruminant (cattle, sheep & goats) production and marketing	3	Programme
010202	Meat processing and marketing	3	Programme
010203	Poultry, pig, and micro livestock production	3	Programme
010204	Dairy development	3	Programme
010205	Animal health and livestock diseases management	3	Programme
010206	Livestock feeds development	3	Programme
0103	Enhancement of food production and productivity	2	Objective
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	3	Programme
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	3	Programme
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	3	Programme
0104	Reduction of post-harvest losses	2	Objective
010401	Modern technology for post-harvest storage and value addition	3	Programme
010402	Buffer stocking and commodity warehousing	3	Programme
010403	Market linkage	3	Programme
010404	Agricultural produce and quality control	3	Programme
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	2	Objective
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	3	Programme
010502	Commercial coastal and inland fishing	3	Programme
010503	Fish processing and post-harvest management	3	Programme
010504	Marine industrial fishing	3	Programme
0106	Promotion of forest resource conservation and preservation of biodiversity	2	Objective
010601	Forest regeneration and conservation	3	Programme
010602	Eco-tourism development	3	Programme
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	3	Programme

Code	Description	Level	Level Description
0107	Promotion of enabling environment for increased agricultural development	2	Objective
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures)	3	Programme
010702	Youth and women in agriculture empowerment & smallholder agricultural credit strengthening	3	Programme
010703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	3	Programme
010704	Adaptive research, unified and all-inclusive extension services delivery	3	Programme
010705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)	3	Programme
010706	Capacity building for stakeholders and professional human resources development	3	Programme
0110	Agriculture Sector Expenditures Not Elsewhere Classified	2	Objective
011001	Agriculture Programme Not Elsewhere Classified	3	Programme
02	SOCIETAL RE-ORIENTATION	1	SECTOR
0210	Societal Re-orientation – General	2	Objective
021001	Societal Re-orientation – General	3	Programme
03	POVERTY ALLEVIATION	1	SECTOR
0310	Poverty Alleviation – General	2	Objective
031001	Poverty Alleviation – General	3	Programme
04	HEALTH	1	SECTOR
0401	Effective governance of the health system	2	Objective
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3	Programme
040102	Human and institutional capacity performance management	3	Programme
040103	Health sector coordination mechanisms	3	Programme
040104	Integrated supportive supervision	3	Programme
0402	Community engagement and participation in health	2	Objective
040201	Community interventions	3	Programme
040202	Community structures	3	Programme
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2	Objective
040301	Reproductive, maternal and neonatal health	3	Programme
040302	Child health	3	Programme

Code	Description	Level	Level Description
040303	Adolescent health	3	Programme
040304	Communicable diseases	3	Programme
040305	Non-communicable diseases	3	Programme
040306	Nutrition	3	Programme
040307	Emergency services	3	Programme
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	2	Objective
040401	Pre-service training	3	Programme
040402	HRH Performance management	3	Programme
040403	In service training (continuing education)	3	Programme
0405	Provision of adequate and modern health infrastructure for health services delivery	2	Objective
040501	Functional health facilities	3	Programme
040502	Planned Preventive Maintenance (PPM)	3	Programme
040503	Facility electrification, water and sanitation	3	Programme
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	2	Objective
040601	Sustainable drug supply	3	Programme
040602	Vaccines supply chain	3	Programme
0407	Evidence generation and utilisation	2	Objective
040701	Routine information system	3	Programme
040702	Surveys and facility assessments	3	Programme
040703	Research and development (Institutional Review Board, Clinical Trials)	3	Programme
040704	Monitoring and Evaluation (M&E)	3	Programme
0408	Institution and maintenance of a responsive public health emergency preparedness system	2	Objective
040801	Integrated national disease surveillance	3	Programme
040802	Public health laboratories	3	Programme
040803	Emergency Operation Centres (EOC)	3	Programme
0409	Provision of universal health coverage and financial risk protection for citizens	2	Objective
040901	Mobilising equity contributions and vulnerable group funds	3	Programme
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	3	Programme
0410	Health Sector Expenditures Not Elsewhere Classified	2	Objective
041001	Health Not Elsewhere Classified	3	Programme
05	EDUCATION	1	SECTOR
0501	Effective governance of the education system	2	Objective

Code	Description	Level	Level Description
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3	Programme
050102	Human and institutional capacity performance management	3	Programme
050103	Education sector coordination mechanisms	3	Programme
050104	Integrated supportive supervision	3	Programme
0502	Increase in access, retention, and completion rate at all levels	2	Objective
050201	Early Childhood Care, Development and Education (ECCDE)	3	Programme
050202	Advocacy and sensitization	3	Programme
050203	School feeding	3	Programme
050204	School-based health	3	Programme
050205	Parental and community support	3	Programme
050206	Tertiary institutions' new courses accreditation	3	Programme
0503	Equity and inclusiveness in the provision of educational services	2	Objective
050301	Inclusive Education	3	Programme
050302	Special education	3	Programme
050303	Nomadic and migrants' education	3	Programme
050304	Second chance education	3	Programme
050305	Girls/Boys child education	3	Programme
050306	Emergency Response	3	Programme
0504	Improved quality of teaching and learning outcomes	2	Objective
050401	All levels of education quality assurance	3	Programme
050402	Instructional and learning materials	3	Programme
050403	Teaching and non-teaching staff capacity building	3	Programme
050404	Curriculum review and development	3	Programme
050405	Teachers' recruitment and deployment	3	Programme
050406	School examination and MLA	3	Programme
0505	Adequate infrastructure at all levels	2	Objective
050501	Schools' infrastructure construction and rehabilitation	3	Programme
050502	Furnishing	3	Programme
050503	Libraries and laboratories	3	Programme
050504	Water, sanitation and hygiene	3	Programme
050505	School safety	3	Programme
0506	Improved education information management system (EIMS)	2	Objective
050601	ICT equipment, software and expertise	3	Programme
050602	Research and development	3	Programme

Code	Description	Level	Level Description
050603	Data and data management	3	Programme
0510	Education Sector Expenditures Not Elsewhere Classified	2	Objective
051001	Education Not Elsewhere Classified	3	Programme
06	HOUSING AND URBAN DEVELOPMENT	1	SECTOR
0610	Housing and Urban Development – General	2	Objective
061001	Housing and Urban Development – General	3	Programme
07	GENDER	1	SECTOR
0710	Gender – General	2	Objective
071001	Gender – General	3	Programme
08	YOUTH	1	SECTOR
0810	Youth – General	2	Objective
081001	Youth – General	3	Programme
09	ENVIRONMENTAL IMPROVEMENT	1	SECTOR
0910	Environmental Improvement – General	2	Objective
091001	Environmental Improvement – General	3	Programme
10	WATER RESOURCES AND RURAL DEVELOPMENT	1	SECTOR
1010	Water Resources and Rural Deve – General	2	Objective
101001	Water Resources and Rural Deve – General	3	Programme
11	INFORMATION COMMUNICATION AND TECHNOLOGY	1	SECTOR
1110	Information Communication and Technology - General	2	Objective
111001	Information Communication and Technology - General	3	Programme
12	GROWING THE PRIVATE SECTOR	1	SECTOR
1210	Growing the Private Sector – General	2	Objective
121001	Growing the Private Sector – General	3	Programme
13	REFORM OF GOVERNMENT AND GOVERNANCE	1	SECTOR
1310	Reform of Government and Governance - General	2	Objective
131001	Reform of Government and Governance - General	3	Programme
14	POWER	1	SECTOR
1410	Power – General	2	Objective
141001	Power – General	3	Programme
15	RAIL	1	SECTOR
1510	Rail – General	2	Objective
151001	Rail – General	3	Programme
16	WATER WAYS	1	SECTOR
1610	Water Ways – General	2	Objective
161001	Water Ways – General	3	Programme
17	ROAD	1	SECTOR
1710	Road – General	2	Objective
171001	Road – General	3	Programme

Code	Description	Level	Level Description
18	AIRWAYS	1	SECTOR
1810	Airways – General	2	Objective
181001	Airways – General	3	Programme
19	COVID-19	1	SECTOR
1910	COVID-19 – General	2	Objective
191001	COVID-19 – General	3	Programme
20	CLIMATE CHANGE	1	Sector
2010	Climate Change – General	2	Objective
201001	CLIMATE CHANGE – General	3	Programme
21	OIL AND GAS INFRASTRUCTURE	1	SECTOR
2110	Oil and Gas Infrastructure - General	2	Objective
211001	Oil and Gas Infrastructure - General	3	Programme

4.5 FUND SEGMENT

Sources of Funds refer to the various means of funding government activities. Payments in respect of salaries and overheads for instance was funded from the MDA's regular budget/main envelop or through aids and grants from local or foreign bodies. Other possible sources of funds are Capital Development Fund, Consolidated Revenue Fund (Charges), Service Wide Vote, Capital Supplementation, etc. The Source of Funds code is used to uniquely identify the particular means of funding each transaction.

Main Funds are the broad categories of various funds available for the execution of government programmes and activities. It needs to be pointed out that the groupings are not mutually exclusive. Funding Classification provides a means to track the type and source of funding for expenditures. Fund accounting is an accounting system emphasizing accountability rather than profitability used by non-profit organizations and governments. Government can have more than one fund source, depending on its financial reporting requirements. Therefore, Accounting Officers must be able to produce reports detailing the expenditures and revenues for each of the organization's individual funds and reports that summarize the organization's financial activities across all of its funds.

The fund segment consists of three dimensions: The first being the Main Fund represented by 2 digits; this identifies the type of fund used to finance government operations e.g., CRF, CDF, Aid and Grants etc. The second dimension being sub fund is represented by 1 digit; identifying a more detailed list of the main funds e.g., Main Envelop (Budget), Multi-Lateral Aids and Grants etc. The last 2 digits identify the source of the fund. Table below detailed the fund segment of the Revised BC&CoA.

Table 16: Fund Segment

FUND SEGMENT – 5 DIGITS	
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

FUND SEGMENT – 5 DIGITS	
CODE	DESCRIPTION
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 PUBLIC 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
08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES (OPEC)
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
08120	UNITED NATIONS 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

FUND SEGMENT – 5 DIGITS	
CODE	DESCRIPTION
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DFID)
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)
08205	SAUDI FUND FOR DEVELOPMENT
083	LOCAL AIDS AND GRANTS
08301	DONATION BY LOCAL NGOS
08302	DONATION BY STATE GOVERNMENTS
08303	DONATION BY LOCAL GOVERNMENTS
08304	DONATIONS BY FEDERAL GOVERNMENT OWNED COMPANIES
08305	DONATIONS BY PRIVATE SECTOR COMPANIES
08306	DONATIONS 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)
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

FUND SEGMENT - 5 DIGITS	
CODE	DESCRIPTION
101	RETAINED INDEPENDENT REVENUE
10101	RETAINED INTERNALLY GENERATED REVENUE
10102	PTA CONTRIBUTIONS
10103	SCHOOL LEVIES

4.6 GEOGRAPHICAL (LOCATION) SEGMENT

Geographic Codes (Geo Codes, for short) are used to identify the geographical location of an MDA or a project so that an analysis of government budget and expenditure along the various zones, states, and local government areas in the country can be done. Geo Codes are made up of 5 parts namely: Zones (representing the 6 Geo-political zones of the country), States (representing the 36 states and the Federal Capital Territory), Senatorial Zones (representing the 109 senatorial zones) and Local Government Areas (representing the 774 local government areas).

Geo code is used to identify the geographical location of the capital project, so that an analysis of government budgeted and actual expenditure across the various senatorial zones, local government areas and wards in the state can be carried out. For example, this type of analysis could provide feedback on the distribution of the capital investment by Senatorial Zone/LGA. Geographical information could be used to address the need for equity in the distribution of capital projects.

Geographical Segment consists of 8 digits (the first digit represents the geographical zone, the next 2 digits represent the State, 1-digit senatorial district, the next 2 digits represents the LGAs in that senatorial zone and the last 2 digits, the wards in that LGA). The state budget stops at the local government headquarters, whereas LGAs budget extends down to ward level. The details of the geographical code of the Revised BC&CoA for each ward is shown in Table 17 below.

Table 17: Geographical (Location) Segment

GEOGRAPHICAL SEGMENT – 8 DIGITS	
CODE	DESCRIPTION
SENATORIAL DISTRICT - 1 DIGIT	
1	YOBE EAST
2	YOBE SOUTH
3	YOBE NORTH
4	OTHER
LGAS - 2 DIGITS	
01	BADE
02	BURSARI
03	DAMATURU
04	FIKA
05	FUNE
06	GEIDAM

GEOGRAPHICAL SEGMENT – 8 DIGITS	
CODE	DESCRIPTION
07	GUJBA
08	GULANI
09	JAKUSKO
10	KARASUWA
11	MACHINA
12	NANGERE
13	NGURU
14	POTISKUM
15	TARMUWA
16	YUNUSARI
17	YUSUFARI
18	STATE WIDE
19	OUTSIDE STATE
20	OUTSIDE COUNTRY
2	NORTH EAST
35	YOBE STATE
2351	YOBE EAST
235102	BURSARI
23510201	BAYAMARI
23510202	DAMNAWA/JULURI
23510203	DANA/LAWATI
23510204	DAPCHI
23510205	GARIN DOLE/GARIN ALKALI
23510206	GUBA/DAPSO
23510207	GUJI/METALARI
23510208	KALIYARI
23510209	KURNAWA
23510210	MASABA
235103	DAMATURU
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
23510601	ASHEIKRI
23510602	BALLE/GALLABA/MELERI
23510603	DAMAKARWA/KUSUR
23510604	DEGINA/FUKURTI
23510605	FITCHIMIRAM
23510606	GUMSA
23510607	HAUSARI
23510608	KAWURI

GEOGRAPHICAL SEGMENT – 8 DIGITS	
CODE	DESCRIPTION
23510609	MA'ANNA/DAGAMBI
23510610	SHAMEKURA/DILAWA
23510611	ZURGU NGILEWA/BORKO
235107	GUJBA
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
235108	GULANI
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
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
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	ZAJIBIRIRI/DUMBOL/ZAI

GEOGRAPHICAL SEGMENT – 8 DIGITS	
CODE	DESCRIPTION
2352	YOBE SOUTH
235204	FIKA
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
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/KAJAJE
23520513	MASHIO
235212	NANGERE
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
23521401	LAWAN BARE-BARI-BAUYA/LAILAI 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

GEOGRAPHICAL SEGMENT – 8 DIGITS	
CODE	DESCRIPTION
2353	YOBE NORTH
235301	BADE
23530101	DAGONA
23530102	GWIO-KURA
23530103	KATUZU
23530104	LAWAN AUDU/LAWAN ALWALI
23530105	LAWAN FANNAMI
23530106	LAWAN MUSA
23530107	SARKIN HAUSA
23530108	TAGALI/SUGUM
23530109	USUR/DAWAYO
23530110	ZANGO MUSA/ZANGON UMAR
235309	JAKUSKO
23530901	BUDUWA/SAMINAKA
23530902	DUMBARI
23530903	GIDGID/BAYAN
23530904	GOGARAM
23530905	JABA
23530906	JAKUSKO
23530907	JAWUR/KATAMMA
23530908	LAFIYA LOI-LOI
23530909	MUGURAM
23530910	ZABUDUM/DACHIA
235310	KARASUWA
23531001	BUKARTI
23531002	FAJIGANARI
23531003	GARIN GAWO
23531004	GASMA
23531005	JAIJ MAJI
23531006	KARASUWA GALU
23531007	KARASUWA GARIN DUNA
23531008	WACHAKAL
23531009	WARO
23531010	WAJIR
235311	MACHINA
23531101	BOGO
23531102	DAMI
23531103	DOLE
23531104	FALIMARAM
23531105	KOMKOMMA
23531106	KUKA YASKU
23531107	LAMISU
23531108	MACHINA-KWARI
23531109	MASKANDARE
23531110	TAGANAMA
235313	NGURU
23531301	BULABULIN
23531302	BULANGUWA
23531303	DABULE

GEOGRAPHICAL SEGMENT – 8 DIGITS	
CODE	DESCRIPTION
23531304	DUMSAI/DOGON-KUKA
23531305	GARBI/BAMBORI
23531306	HAUSARI
23531307	KANURI
23531308	MAJA-KURA
23531309	MIRBA-KABIR/MIRBA-SAGIR
23531310	NGILAIWA
235317	YUSUFARI
23531701	ALANJIRO
23531702	GUMSHI
23531703	GUYA
23531704	JEBUWA
23531705	KAJIMARAM/SUMBAR
23531706	KASKA/TULOTULOWA
23531707	KUMAGANAM
23531708	MAIMALARI
23531709	MAYORI
23531710	YUSUFARI
2354	OTHER
235418	STATE WIDE
23541800	STATE WIDE
235419	OUTSIDE STATE
23541900	OUTSIDE STATE
235420	OUTSIDE NIGERIA
23542000	OUTSIDE NIGERIA

5.0 CONCLUSION

In a nutshell, the International Public Sector Accounting Standards (IPSAS) Chart of Accounts is a standardized framework used by public sector organizations to categorize and organize financial transactions. It typically consists of six segments:

1. Administrative Segment: This segment captures information related to the administrative structure of the organization. It includes codes for various administrative units, departments, or divisions within the organization. For example, it might have codes for "Finance Department" or "Human Resources Division."

2. Economic Segment: The economic segment focuses on the economic nature of financial transactions. It classifies transactions based on the type of assets, liabilities, revenues, and expenses involved. It helps in tracking financial resources and economic activities, such as "Cash," "Accounts Payable," "Tax Revenue," or "Employee Salaries."

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

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

5. Fund Segment: In public sector accounting, various funds are established to manage specific resources for different purposes. The fund segment of the chart of accounts categorizes transactions according to these funds. Common funds include "General Fund," "Special Revenue Fund," and "Capital Projects Fund."

6. Geo Code Segment: The geo code segment is used to categorize financial transactions by geographic location. It allows organizations to track and analyse financial activities by region or location. Codes in this segment could represent different cities, regions, or countries where the organization operates.

Overall, the IPSAS Chart of Accounts is a structured framework that facilitates the organization, classification, and reporting of financial information in a standardized manner, making it easier for public sector entities to manage and analyse their finances.

