

1.0 INTRODUCTION

Governments in recent times focus attention towards making a significant progress in macro-economic policies and public service reforms to achieve good governance. One of such areas is the reform in the modification of budgeting system in conformity with international standards and best practices. 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 operations, a new Budget Classification and Chart of Accounts is now being introduced in compliance with 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 provision of the constitution, Yobe State Government collects revenues and undertakes expenditures to achieve its objectives, therefore, this Chart of Accounts provides a basis for the comprehensive, consistent and accurate recording of revenues and expenditure; thus allowing the government to:

- analyze 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 WHAT IS BUDGET CLASSIFICATION AND CHART OF ACCOUNTS

This is a systematic list of classification and accounts used by an entity to define each class of items for which money is spent or received. It may also be further defined as a complete list of budget and accounting items where each item is uniquely represented by a code and grouped into tables of related data for the purpose of tracking, managing and reporting budgetary and accounting items in an orderly, efficient and transparent manner.

Thus, resources are channeled into three (3) different types of expenditure categories namely:

1. Human Resources
2. Goods and Services

3. Capital Investments

The difference 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 THE IPSAS COMPLIANT BUDGET CLASSIFICATION AND CHARTS OF ACCOUNTS (BC&CoA)

The benefits and advantages of adapting IPSAS Chart of Account include the following;

- Improve accountability and transparency hence, quality service delivery
- Ensure credibility/integrity that will build confidence in partners and other stakeholders
- Secure political and economic leverage
- In line with international best practice that will ensure comparability.
- Greater disclosures which provide information for better decision making and in turn lead to better use of public resources.
- To enhance Fiscal Operation Report that will increase control of public agencies.
- Enhance Public Private Partnership arrangement
- Increased cross-border investment and foreign direct investment
- Enhance the adaption of the Freedom of Information (FOI) Act, 2011.

4.0 COMPONENTS OF THE BUDGET CLASSIFICATION AND CHART OF ACCOUNTS The major components of the Yobe state new BC&CoA are divided into seven (7) segments comprising of 52 digit codes which are outlined below;

Table 1: summary of 52 digits assigned to the seven classification segments

	Sector	Administrative	Economic	Function	Programme	Fund	Geographical	Total
Codes	01	1101300100	23010105	70160	00130000010102	03101	23510300	
Digits	2	10	8	5	14	5	8	52

It should be noted that in compliance with IPSAS standard, the FGN, states and Local Governments have been mandated to adapt 52 digits codes for the new BC&CoA. Yobe State have started implementing the IPSAS Charts of Accounts and Budget Classification with the first four segments since 2014 budget and Financial Reporting while the last three segments will be implemented in full in some MDAs where MTSS is concluded in 2018 fiscal year.

Table 2: Structure of the chart of Account at a glance.

S/No.	Segment	Digit	Remarks
1	Administrative Segment:	12	Responsibility Code (Cost/Revenue Centre) e.g. Min of Health
1.1	<i>Sector</i>	2	
1.2	<i>Organization</i>	2	
1.3	<i>Sub-Organization</i>	3	
1.4	<i>Sub-Sub-Organization</i>	3	
1.5	<i>Sub-Sub-Sub-Org.</i>	2	
2	Economic Segment	8	What? E.g. Expenditures on Local Transport & Travel
2.1	<i>Account Type</i>	1	
2.2	<i>Sub-Account Types</i>	1	
2.3	<i>Account Class</i>	2	

2.4	<i>Sub-Class</i>	2	
2.5	<i>Economic Code (Line Item)</i>	2	
3	Functional Segment	5	Purpose? E.g. General Medical Services
3.1	<i>Main Function or Division</i>	3	
3.2	<i>Function or Group</i>	1	
3.3	<i>Secondary Function or Classes</i>	1	
4	Programme Segment	14	Why? E.g. Reduction in maternal and infant mortality rate.
4.1	<i>Policy</i>	2	
4.2	<i>Programme</i>	2	
4.3	<i>Project</i>	6	
4.4	<i>Objective</i>	2	
4.5	<i>Activity</i>	2	
5	Fund Segment	5	Financed by? E.g. Finances from CRF or Aid & Grants
5.1	<i>Main Funds</i>	2	
5.2	<i>Sub-Funds</i>	1	
5.3	<i>Fund Source</i>	2	
6	Geo Code Segment	8	Where? (Location of transactions) e.g. Gashua, Bade LGA
6.1	<i>Zone</i>	1	
6.2	<i>State</i>	2	
6.3	<i>Senatorial</i>	1	
6.4	<i>LGA</i>	2	
6.5	<i>Wards</i>	2	
	Total	52	

4.1 Sector Segment consist of 2 Digits Codes

The National classification of account is currently divided into 5 sectors namely; Administration, economic, Law and justice, regional and Social sectors. The regional sector is not applicable to Yobe State. It is important to note that more than one MDA may be rendering services in a particular sector and also an MDA may be rendering services in more than one sector. But the MDAs should have their functions (mandate) well defined to avoid overlap of functions. Find below

the sector segment of the new BC&CoA of the state

Table 3: Sector Classification of the State;

CODE	SECTORS
01	ADMINISTRATION SECTOR
	<i>GOVERNANCE</i>
	<i>INFORMATION AND COMMUNICATION</i>
02	ECONOMIC SECTOR
	<i>AGRICULTURE AND NATURAL RESOURCES</i>
	<i>FINANCE</i>
	<i>COMMERCE AND INDUSTRY</i>
	<i>WORKS AND TRANSPORT</i>
	<i>BUDGET AND ECONOMIC PLANNING</i>
	<i>WATER SUPPLY AND SANITATION</i>
<i>LAND AND HOUSING</i>	
03	LAW AND JUSTICE SECTOR
	<i>LAW & JUSTICE</i>
	<i>JUDICIARY</i>
04	REGIONAL SECTOR
05	SOCIAL SECTOR
	<i>YOUTH,SPORTS AND COMMUNITY DEVELOPMENT</i>
	<i>WOMEN AFFAIRS</i>
	<i>EDUCATION</i>
	<i>HEALTH</i>
	<i>LOCAL GOVERNMENT</i>
<i>ENVIRONMENT</i>	

4.2 Administrative Segment consist of 10 digit Codes

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.

Table 4: Administrative Segment of the New Chart of Accounts;

SECTOR AND ADMINISTRATIVE SEGMENT 12 DIGITS					
SECTOR CODE	ORGANIZATION CODE	SUB-ORG CODE	SUB-SUB-ORG CODE	SUB-SUB-SUB-ORG CODE	ORGANIZATION
01	ADMINISTRATION				
01	11	Governor's Office			
01	11	001	001	00	Government House
01	11	001	002	00	Deputy Governor's Office
01	11	001	003	00	Special Advisers
01	11	005	001	00	MDG Office
01	11	008	001	00	State Emergency Management Agency
01	11	010	001	00	Public Procurement Bureau (PPB)
01	11	013	001	00	Secretary to the State Government
01	11	013	002	00	Unicef Coordinator
01	11	013	003	00	Landscape Unit
01	11	013	004	00	National Volunteer Unit
01	11	013	005	00	Maintenance Unit
01	11	021	001	00	Lagos Liaison Office
01	11	021	002	00	Kaduna Liaison Office
01	11	021	003	00	Abuja Liaison Office
01	11	021	004	00	Maiduguri Liaison Office
01	11	033	001	00	Yobe State AIDS Control Agency (YOSACA)
01	11	035	001	00	Local Government Pension Board
01	11	037	001	00	Pilgrims Service Commission
01	12	Yobe State House of Assembly			
01	12	003	001	00	House of Assembly
01	12	004	001	00	House of Assembly Service Commission
01	23	Ministry of Home Affairs, Information & Culture			
01	23	001	001	00	Ministry of Information
01	23	002	001	00	History Bureau
01	23	003	001	00	Yobe State Television
01	23	004	001	00	Yobe State Broadcasting Corporation
01	23	013	001	00	Printing Corporation
01	23	057	001	00	Council for Art & Culture

01	24	007	001	00	Fire Service Board
01	25	Head of service			
01	25	001	001	00	Office of the Head of service
01	40	Audit Department			
01	40	001	001	00	Office of the State Auditor General
01	40	002	001	00	Office of Local Government Auditor General
01	47	Service Commission			
01	47	001	001	00	Civil Service Commission
01	47	002	001	00	Local Government Service Commission
01	48	State INEC			
01	48	001	001	00	State INEC
01	62	Ministry of Religious Affairs			
01	62	001	001	00	Ministry of Religious Affairs
01	62	001	002	00	Yobe Mosque
02	ECONOMIC				
02	15	Ministry of Agriculture & Natural Resources			
02	15	001	001	00	Ministry of Agriculture
02	15	001	002	00	Modern Abattoir
02	15	001	003	00	Pilot Livestock
02	15	102	001	00	Agricultural Development Programme (ADP)
02	15	110	001	00	Fertilizer Blending Plant
02	20	Ministry of Finance			
02	20	001	001	00	Ministry of Finance
02	20	002	001	00	Debt Management Office
02	20	007	001	00	Yobe State Accountant General Office
02	20	007	002	00	Project Financial Management Unit
02	20	008	001	00	Board of Internal Revenue
02	22	Ministry of Commerce			
02	22	001	001	00	Ministry of Commerce, Industry & tourism
02	22	018	001	00	Yobe Investment Company
02	22	051	001	00	Small Scale Industries & Credit Schemes Board
02	22	052	001	00	State Hotels Board
02	22	056	001	00	Daforga Spring Water
02	22	057	001	00	Yobe Aluminum and Roofing Sheet Company
02	22	058	001	00	Yobe Polythene and Woven Sacks Company
02	22	059	001	00	Yobe State Loans & Savings
02	22	060	001	00	Hydro form Block Industry
02	34	Ministry of Works, Transport & Energy			
02	34	001	001	00	Ministry of Works, Transport & Energy
02	31	001	002	00	Rural Electrification Board (REB)
02	38	Ministry of Budget and Economic Planning			
02	38	001	001	00	Ministry of Budget and Economic Planning
02	38	001	003	00	Data Center and Statistical survey

02	38	001	004	00	Donor Coordination Unit
02	50	001	001	00	Fiscal Responsibility Board
02	52	Ministry of Water Resources			
02	52	001	001	00	Ministry of Water Resources
02	52	102	001	00	Water Corporation Board
02	52	103	001	00	Rural Water Supply & Sanitation Agency (RUWASA)
02	53	Ministry of Land & Housing			
02	53	001	001	00	Ministry of Land & Housing
02	53	001	002	00	Solid Mineral
02	53	010	001	00	Housing & Property Development Corporation
03	LAW & JUSTICE				
03	18	Judicial Service Commission			
03	18	001	001	00	Judicial Service Commission
03	26	Ministry of Justice			
03	26	001	001	00	Ministry of Justice
03	26	001	002	00	Prerogative of Mercy
03	26	001	003	00	Yobe State Rent Tribunal
03	26	001	004	00	Yobe State Sanitation Court
03	26	001	005	00	Yobe State Revenue Tribunal
03	26	051	001	00	High Court
03	26	052	001	00	Sharia Court Division
03	26	053	001	00	Sharia Court of Appeal
04	SOCIAL				
05	13	Ministry of Youth, Sports, Social & Community Dev.			
05	13	001	001	00	Ministry of Youth, Sports, Social & Community Dev
05	13	001	002	00	Yobe State Sport Commission
05	13	001	003	00	Yobe Desert Star
05	14	Ministry of Women Affairs			
05	14	001	001	00	Ministry of Women Affairs
05	17	Ministry of Education			
05	17	001	001	00	Ministry of Education
05	17	003	001	00	Yobe SUBEB
05	17	008	001	00	Yobe State Library Board
05	17	010	001	00	Agency for Mass Education
05	17	018	001	00	Polytechnic Geidam
05	17	021	001	00	State University
05	17	030	001	00	Zonal Inspectorate
05	17	031	001	00	Arabic & Islamic Education Board
05	17	054	001	00	Yobe State Teaching Service Board
05	17	055	001	00	Yobe State Science & Technical Education Board
05	17	056	001	00	Scholarship Board
05	17	064	001	00	Education Resource Center

05	17	065	001	00	College of Educ. Gashua
05	17	066	001	00	CABS Potiskum
05	17	067	001	00	College Of Agric. Gujba
05	17	068	001	00	YOCOLIS Nguru
05	21	Ministry of Health			
05	21	001	001	00	Ministry of Health
05	21	001	002	00	Epidemiological Unit
05	21	001	003	00	NPI unit
05	21	003	001	00	Primary Health Care Management Board
05	21	102	001	00	Hospital Management Board
05	21	102	002	00	200 Bed Ultra-Modern Hospital
05	21	104	001	00	School of Nursing
05	21	106	001	00	School of Health Technology
05	21	107	001	00	Family Support MCHC
05	35	Ministry of Environment			
05	35	001	001	00	Ministry of Environment
05	35	116	001	00	Yobe State Environmental Protection Agency (YOSEPA)
05	35	056	001	00	NEAZDP
05	35	057	001	00	Afforestation
05	51	Ministry of Local Government			
05	51	001	001	00	Ministry of Local Government
05	51	002	001	00	Emirate Council

4.3 Economic segment:

- 1 REVENUE
- 2 EXPENDITURE
- 21 RECURRENT EXPENDITURE (SALARY)
- 22 RECURRENT EXPENDITURE (OVERHEAD)
- 23 CAPITAL EXPENDITURE
- 3 ASSETS
- 4 LIABILITIES

The economic segment is classified into two classes' i.e.

Revenue code is represented by **1** and

Expenditure code is represented by **2**.

The expenditure class is further broken into;

Recurrent Expenditure (salaries) which is coded **21**

Recurrent expenditure (overhead) coded **22** and

Capital Expenditure coded **23**

The Economic segment consists of 8 digits which are been broken down as follows:

Descriptions	Digits
Account type	1
Sub account type	1
Account class	2
Sub account class	2
Economic line item	2

4.3.1 Economic Segment of Revenues 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”. The table below gives an elaborate presentation of the economic segment coding;

Table 5: Economic Segment of the New Chart of Accounts;

ECONOMIC SEGMENT (REVENUE)- 8 DIGITS	
CODE	DESCRIPTION
1	REVENUE – GENERAL
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)
110101	GOVERNMENT SHARE OF FAAC
11010101	Statutory Allocation
11010102	N/A
11010103	N/A
1102	GOVERNMENT SHARE Of V.A.T.
110201	GOVERNMENT SHARE Of V.A.T.
11020101	Share of V.A.T.
1103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT
110301	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT
11030101	N/A
11030102	N/A
11030103	Excess Crude
1104	ECOLOGICAL
110401	ECOLOGICAL
11040101	Ecological
1105	OTHERS

12	INTERNALLY GENERATED REVENUE
1201	TAX REVENUE
120101	PAY-AS-YOU-EARN (GENERAL)
12010101	Personal Taxes (PAYE)
12010102	N/A
12010103	N/A
12010104	Direct Assessment Tax
12010105	Stamp Duty Tax
12010106	Withholding Tax
12010107	Property Tax
12010199	Other Direct Tax
120102	CORPORATE TAXES
12010201	Pre-Operational Levy (N/A)
1202	NON-TAX REVENUE
120201	LICENCES - GENERAL
12020101	Diamond Dealers License (N/A)
12020102	Gold Smiths & Gold Dealers License (N/A)
12020103	Silver Dealers License (N/A)
12020104	Platinum Dealers License (N/A)
12020105	Radio/Television Licenses
12020106	Arms And Ammunition License (N/A)
12020107	Boat & Canoe (small craft) Licenses
12020108	Naturalization and Citizenship (N/A)
12020109	Registration of Voluntary Organizations
12020110	Inland Water Way licenses
12020111	Bake House Licenses
12020112	Bicycles licenses & Hire Permit
12020113	Brickmaking, etc. licenses
12020114	Cart licenses
12020115	Dane Gun License
12020116	Cattle Dealer License
12020117	Dried Fish & Meat License
12020118	Pet (DOG) License
12020119	Fishing Permit
12020120	Hawker's Permit
12020121	Hunting Permits
12020122	Produce Buying Licenses
12020123	N/A
12020124	N/A
12020125	N/A
12020126	Tractor Hiring Services
12020127	N/A
12020128	Borehole Drilling Licenses
12020129	Pool Betting & Casino Licenses/Gaming
12020130	Cinematograph Licenses

12020131	N/A
12020132	Motor Vehicle Licenses
12020133	Drivers' Licenses
12020134	Patent Medicine & Drug Stores Licenses
12020135	Private Schools License
12020136	Health Facilities Licenses
12020137	Trade Permit Licenses
12020138	Reg./Renewal of Private Refuse Collectors
12020139	Taxi Registration (side Badge)
12020140	Conductor's Badge
12020141	Driving Test
12020142	Driver's Badge
12020143	Learner's Permit
12020144	Taxi Registration
12020145	Vehicle Registration Weighting
12020146	Vehicle Registration
12020147	Vehicle Plate Number
12020148	Certificate of Road Worthiness
12020149	Animal Import Licenses
12020150	Registration of Agro Chemical Shops
12020151	Auctioneer License/Renewal
12020152	Artisan Registration Licenses
12020153	Veterinary Drug Licenses
120202	Mining Rents
12020201	N/A
120203	Royalties
12020301	N/A
120204	FEES – GENERAL
12020401	Court Fees
12020402	N/A
12020403	N/A
12020404	Trade Union Fees
12020405	N/A
12020406	N/A
12020407	N/A
12020408	N/A
12020409	Weight and Measure Fees
12020410	Electrical Inspection Fees
12020411	N/A
12020412	Research Testing Fees
12020413	Film censorship/ Production Fees
12020414	N/A
12020415	Trade Testing Fees
12020416	N/A
12020417	Contractor Registration Fees

12020418	Marriage/Divorce Fees
12020419	Attestation of Bachelorhood & Spinsterhood Fees
12020420	Pilgrims Welfare Fees
12020421	N/A
12020422	N/A
12020423	N/A
12020424	Accreditation Fees
12020425	Disinfection of Produce Fees
12020426	Court Sermons Fees
12020427	Tender Fees
12020428	Fire Safety Certificate Fees
12020429	N/A
12020430	Professional Registration Fees
12020431	Environmental Impact Assessment Fees
12020432	N/A
12020433	N/A
12020434	N/A
12020435	N/A
12020436	Bill Board Advertisement Fees
12020437	Deeds Registration Fees
12020438	Survey/Planning/Building Fees
12020439	Agency Fees
12020440	Medical Consultancy Fees
12020441	Laboratory Fees
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/Examination Fees
12020453	Application Fees
12020454	Parking Fees
12020455	Vetting Fees
12020456	water rate/tariff Fees
12020457	Abattoir/Slaughter House/Meat Fee
12020458	Plot Allocation Fee
12020459	Stamp Duty Fee
12020460	Change of Purpose
12020461	Agricultural Show Fees
12020462	Document Registration

12020463	Water Connection Fees
12020464	Coop. Societies & Supervision Fees
12020465	Affidavits
12020466	Letter of Administration
12020467	Probate Fees
12020468	Signing of Forms Fees
12020469	Drafting Fees
12020470	Announcement Fees
12020471	Reg./Renewal of Environmental Dump Site
12020472	Reg./Renewal of Telecom System (Mast)
12020473	News Coverage & Promotion Fees
12020474	Power of Attorney Fees
12020475	Valuation Fees
12020476	Waste Primary Treatment Plant Fees
12020477	C of O Processing Fees
12020478	Registration of Adult Education
12020479	Search Fees
12020480	Road Cut Fees
12020481	Filing Fees
12020482	Hide and Skin Fees
12020483	Accident Inspection Fees
12020484	Replacement of Broken Beacons
12020485	Petro Filling Station Fees
12020486	Stadium Gate Fees
12020487	Refuse Collection and Disposal Fees
12020488	Boarding Fees
12020489	Interim Examiner Permit Fees
12020490	Audit Supervision Fees
12020491	Library Fee
12020492	Training Fee
12020493	Kiosk Renewal Fee
12020494	Caution Fee
12020495	Interview Fee
12020499	Other Fees
120205	FINES – GENERAL
12020501	Court Order Fines
12020502	Firewood Trafficking Fines
12020503	Refuse Collection and Disposal Fines
12020504	Certificate of Judgment
12020505	Counter Affidavits
12020506	Loss and Replacement
12020507	Loss of Gate Pass
12020508	Road Cut Fines
12020509	Road Traffic Offence
12020510	Examination Malpractice Penalty

12020511	Forest Offence Fines
12020512	Stray Animal Fines
12020599	Miscellaneous Fines
120206	SALES – GENERAL
12020601	Sales of Journal & Publications
12020602	N/A
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
12020610	Proceeds From Sales of Goods by Publication Auction
12020611	Proceeds From Sales of Govt. Vehicles
12020612	Proceeds From Sales of Drugs and Medications
12020613	Proceeds from Sales of Ships Scraps
12020614	Sales of Government Buildings
12020615	Sales of Uniforms
12020616	Sales of Fertilizer
12020617	Sales of Maps
12020618	Sales of Fishing Gear
12020619	Sales of Live stocks
12020620	Sales of Roofing sheets
12020621	Sales of Quarry Products
12020622	Sales of Water Pump
12020623	Sales of Wild Trophy
12020624	Sales of Blind Inmate Products
12020625	Sales of Building Plan
12020626	Sale of Bill of Quantity
12020627	Sales of Horticulture
12020628	Sales of Sprayers
12020629	Sales of Firewood
12020630	Sales of Solid Minerals
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 Tools of Expressway
12020707	Earnings From Medical Services
12020708	Earnings From Agricultural Produce
12020709	Earnings From Tourism/Culture/Arts Centers
12020710	Earnings From Guest Houses

12020711	Earnings From Commercial Activities
12020712	Earnings From Registration of Trainee
12020713	Garage Hire Services
12020714	Earning from VIO Charges
12020715	Earnings from Provision Store/Shop
12020716	Earning from Nguru Oil Mill
12020717	Earnings from Poverty Scheme (S&M Ent.)
12020718	Export of Gum Arabic
12020719	Workshop Earnings
12020720	Earning from Hire of Tractor/Harvesters
12020721	Earnings from Public Toilets
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 Centers
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 Programmes
12020905	Lease Rentals
12020906	Rent on Government Properties
12020907	Rent Surface Mining/Sand/Laterite
12020920	Other Rent
120210	REPAYMENTS –GENERAL
12021001	N/A
12021002	Motor Vehicle Advances
12021003	Bicycle Advances (Principal)
12021004	Motor Vehicle Refurbishing Loan
12021005	House Refurbishing Loan
12021006	Refunds
12021007	Animal Traction Repayment
12021008	Furniture Loan Repayment
12021009	Tricycle Advance/Repayment
12021010	Loan Recovery on (Tractors)
120211	INVESTMENT INCOME –MAIN
12021101	Operating Surplus
12021102	Dividend Received
12021103	Other Investment Income
120212	INTEREST – EARNED
12021201	Motor Vehicle Advances
12021202	Bicycle Advances (Interest)
12021203	Refurbishing Loan

12021204	Furniture Loan
12021205	Interest on Housing Loan
12021206	Interest on Loans to States
12021207	Interest on Loans to LGAs
12021208	Interest on Loans to Government Owned Companies
12021209	Interest on Debenture Loans
12021210	Bank Interest
12021211	Gains on Foreign Exchange
12021212	Other Interest
120213	RE-EMBUSEMENT GENERAL
12021301	N/A
12021302	Audit Fees
13	AIDS and GRANTS
1301	AIDS and GRANTS
130101	DOMESTIC AIDS
13010101	Current Domestic Aids
13010102	Capital Domestic Aids
130102	FOREIGN AID
13010201	Current Foreign Aids
13010202	Capital Foreign Aids
130203	DOMESTIC GRANTS
13020301	Current Domestic Grants
13020302	Capital Domestic Grants
13020303	Joint Projects
13020304	(UBE) Matching Grants
13020305	FGN Grants for MDG/SDGs
13020306	ETF Grants
130204	FOREIGN GRANTS
13020401	Current Foreign Grants
13020402	Capital Foreign Grants
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS
1402	TRANSFER FROM CONSOLIDATED REVENUE FUND (CRF) TO CDF
140201	OTHER CAPITAL RECEIPTS
14010101	Transfer From CRF to CDF
140202	OTHER CAPITAL RECEIPTS
14020201	Other Capital Receipts to CDF
14020202	Sale of Fixed Assets
1403	LOANS/BORROWINGS RECEIPTS
140301	DOMESTIC LOANS/BORROWINGS RECEIPTS
14030101	Domestic Loans/Borrowings From Financial Institutions
14030102	Domestic Loans/Borrowings From Other Government Entities
14030103	Domestic Loans/Borrowings From Other Entities/Organizations
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 – PPE
140501	GAIN ON DISPOSAL OF ASSETS – PPE
15050101	Gain on Disposal of Assets – PPE
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

4.3.2 Economic Segment of Recurrent Expense 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.

Table 6: Economic Segment of the New Chart of Accounts (Expenditure);

ECONOMIC SEGMENT (SALARIES & WAGES)- 8 Digits	
2	EXPENDITURE
21	PERSONNEL COST
2101	SALARIES AND WAGES
210101	SALARIES AND WAGES
21010101	Salary
21010102	Overtime Payments
21010103	Consolidated Revenue Fund Charge – Salary
2102	ALLOWANCES AND SOCIAL CONTRIBUTION
210201	ALLOWANCES GENERAL
21020101	Non Regular Allowances
21020102	N/A
210202	SOCIAL CONTRIBUTION
21020201	NHIS Contribution
21020202	Contributory Pension
21020203	Group Life Insurance
21020204	Employees Compensation Fund
21020205	Housing Fund Contribution
21020206	Severance Benefits
22	GOODS AND NON-PERSONNEL SERVICES (OTHER RECURRENT COSTS)
2201	SOCIAL BENEFITS
220101	SOCIAL BENEFITS
22010101	Gratuity
22010102	Pension
22010103	Death Benefits
2202	OVERHEAD COST
220201	TRANSPORT & TRAVELLING GENERAL
22020101	Local Transport and Traveling (Training)
22020102	Local Transport and Traveling (Others)
22020103	International Transport and Traveling(Training)
22020104	International Transport and Traveling(Others)
220202	UTILITIES GENERAL
22020201	Electricity Charges
22020202	Telephone charges
22020203	Internet Access Charges
22020204	Satellites Broadcasting Access Charges
22020205	Water Rates & Charges
22020206	Sewage Charges
22020207	Leased Communication Lines(s)
22020208	Software Charges/ License Renewal
220203	MATERIALS AND SUPPLIES – GENERAL
22020301	Office Stationaries/Computer Consumables

22020302	Books
22020303	News Papers
22020304	Magazines and 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	Sanitary Materials
22020313	Water Treatment Chemicals
22020314	Examination Materials
22020315	Election Materials
22020316	Procurement of Seeds & Seedlings
220204	MAINTENANCE SERVICES – GENERAL
22020401	Maintenance of Motor Vehicle
22020402	Maintenance of Office/Residential 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 Lightening
22020411	Maintenance of Communication Equipment
22020412	Maintenance of Markets/Public Places
22020413	Minor Road Maintenance
22020414	Maintenance of Heavy Duty Machines/Equipment
22020415	Maintenance of Industrial Buildings
220205	STAFF TRAINING & CAREER DEVELOPMENT
22020501	Workshops & Training –Local
22020502	Workshops & Training –International
22020503	Conference & Seminars-Local
22020504	Conference & Seminars-International
22020505	Short Term Courses-Local
22020506	Short Term Courses-International
220206	OTHER SERVICES – GENERAL
22020601	Security Services
22020602	Office Rent
22020603	Residential Rent
22020604	Special Services
22020605	Cleaning and Fumigation Services
220207	CONSULTING AND PROFESSIONAL SERVICES – GENERAL

22020701	Financial Consulting
22020702	Information Technology Consulting
22020703	Legal Services
22020704	Engineering Services
22020705	Architectural Services
22020706	Surveying Services
22020707	Agricultural Consulting
22020708	Medical Consulting
22020709	Audit Consultancy
22020710	Investigation, Research and Documentations
22020711	Supervision and Management Expenses
22020799	Other Consultancy Service (N.E.C.)
220208	FUEL AND LUBRICANT – GENERAL
22020801	Motor Vehicle Fuel
22020802	Other Transport Equipment Fuel
22020803	Plant / Generator Fuel
22020804	Aircraft Fuel Cost
22020805	Sea boat Fuel Cost
22020806	Cooking Gas/Fuel
22020807	Other Fuel/Lubricants
220209	FINANCIAL CHARGES- GENERAL
22020901	Bank Charges (other than interest)
22020902	Insurance Premium
22020903	Loss on Foreign Exchange
22020904	Other CRF Bank Charges
220210	MISCELLANEOUS – GENERAL
22021001	Refreshment & Meals
22021002	Honorarium & Sitting Allowance
22021003	Publicity and Advertisement
22021004	Medical Expenses-local
22021005	N/A
22021006	Postages & courier Services
22021007	Welfare Packages
22021008	Subscription to Professional Bodies
22021009	Sporting Activities
22021010	Direct Teaching & laboratory Cost
22021011	N/A
22021012	Discipline and Appointment (Service Wide)
22021013	Promotion (Service Wide)
22021014	Annual Budget Expenses & Administration
22021015	Crèche
22021016	Servicom
22021017	Anti- Corruption
22021018	Gender
22021019	Medical Expenses – International

22021020	Foreign Scholarship Scheme
22021021	Special Days/ Celebrations
22021022	Sallah/Ramadan & Festivals
22021023	Souvenir/Gifts
22021024	Committees and Commissions
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	Furnishing Advances
22030108	Housing Loans
2204	GRANTS AND CONTRBUTIONS – GENERAL
220401	LOCAL GRANTS AND CONTRIBUTIONS
22040101	Grants to other State Governments – current
22040102	Grants to other State Governments – capital
22040103	Grants to Local Governments – current
22040104	Grants to Local Governments – capital
22040105	Grants to Government owned Companies – current
22040106	Grants to Government Owned Companies – capital
22040107	Grants to Private Companies – current
22040108	Grants to Private Companies – capital
22040109	Grants to Communities/NGOs
22040110	Grants to Emirate councils
220402	FOREIGN GRANTS AND CONTRIBUTIONS
22040201	Grants to Foreign Government
22040202	Grants to Foreign International Organizations
2205	SUBSIDIES GENERAL
220501	SUBSIDIES TO GOVT. OWNED COMPANIES & PARASTATALS
22050101	Subsidies to Govt. Owned Companies
22050102	Meal Subsidy to Government Schools
22050103	Purchase of Fertilizer
220502	SUBSIDY TO PRIVATE COMPANIES
22050201	Subsidy to Private Companies
2206	PUBLIC DEBT CHARGES
220601	FOREIGN INTEREST/DISCOUNT
22060102	Foreign Interest/ Discount - Treasury Bills
22060103	Foreign Interest/ Discount - Short Term Borrowings
220602	DOMESTIC INTEREST/ DISCOUNT
22060201	Domestic Interest/ Discount - Treasury Bills
22060202	Domestic Interest/ Discount - Short Term Borrowings
220603	INSURANCE PREMIUM

22060301	Interest - Internal Public Debt
2207	TRANSFER TO OTHER FUND
220701	TRANSFER TO CDF
220702	TRANSFER TO SOVEREIGN WEALTH FUND
220703	TRANSFER TO SINKING FUND

4.3.3 Economic Segment of Capital Expenditure 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. However, under a cash budget, these are recorded as capital expenditures and broken out as reflected. Find the details of the Economic segment of Capital Expenditure of the new BC&CoA of the state below.

Table 7: Economic Segment of the New Chart of Account (Capital Expenditure);

	ECONOMIC SEGMENT (CAPITAL EXPENDITURE) -8 Digits
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 and Fittings
23010113	Purchase of Computers
23010114	Purchase of Computer Printers
23010115	Purchase of Photocopying Machines
23010116	Purchase of Typewriters
23010117	Purchase of Shredding Machines
23010118	Purchase of Scanners
23010119	Purchase of Power Generating Set
23010120	Purchase of Canteen/Kitchen Equipment
23010121	Purchase of Residential Furniture

23010122	Purchase of Health/ Medical Equipment
23010123	Purchase of Fire Fighting Equipment
23010124	Purchase of Teaching/Learning 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
23010135	N/A
23010136	N/A
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
23010144	NA
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 and Fittings
23010149	Purchase of Hospital Furniture & Fittings
23010150	Purchase of Building Materials/Equipment
2302	CONSTRUCTION/PROVISION
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL
23020101	Construction/Provision of Office Buildings
23020102	Construction/Provision of Residential Buildings
23020103	Construction/Provision of Electricity
23020104	Construction/Provision of Housing
23020105	Construction/Provision of Water Facilities
23020106	Construction/Provision of Hospitals/ Health 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
23020120	N/A
23020121	N/A
23020122	Construction of Boundary Pillars/ Right of Ways
23020123	Construction of Traffic/ Street Lights
23020124	Construction Markets/ Parks
23020125	Construction of Power Generating Plants
23020126	Construction/Provision of Cemeteries
23020127	Construction of ICT Infrastructures
23020128	Construction of Other Buildings
2303	REHABILITATION/ REPIARS
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL
23030101	Rehabilitation/Repairs of Residential Buildings
23030102	Rehabilitation/Repairs – Electricity
23030103	Rehabilitation/Repairs – Housing
23030104	Rehabilitation/Repairs - Water Facilities
23030105	Rehabilitation/Repairs - Hospital/ Health Centers
23030106	Rehabilitation/Repairs - Public Schools
23030107	N/A
23030108	N/A
23030109	Rehabilitation/Repairs - Fire Fighting Stations
23030110	Rehabilitation/Repairs – Libraries
23030111	Rehabilitation/Repairs - Sporting Facilities
23030112	Rehabilitation/Repairs - Agricultural Facilities
23030113	Rehabilitation/Repairs – Roads
23030114	Rehabilitation/Repairs – Railways
23030115	Rehabilitation/Repairs - Water-Way
23030116	Rehabilitation/Repairs - Air Port/ Aerodromes
23030117	N/A
23030118	Rehabilitation/Repairs - Recreational Facilities
23030119	Rehabilitation/Repairs - Air Navigational Equipment
23030120	N/A
23030121	Rehabilitation/Repairs of Office Buildings
23030122	Rehabilitation/Repairs of Boundaries
23030123	Rehabilitation/Repairs of Traffic/ Street Lights
23030124	Rehabilitation/Repairs - Markets/Parks
23030125	Rehabilitation/Repairs - Power Generating Plants
23030126	Rehabilitation/Repairs of Cemeteries
23030127	Rehabilitation/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 ASSETS
23050101	Research and Development
23050102	Computer Software Acquisition
23050103	Monitoring and Evaluation
23050104	Anniversaries/Celebration
23050105	N/A
23050106	N/A
23050107	Margin for Increases in Cost
23050108	N/A
23050109	N/A
23050110	N/A
23050111	N/A
23050126	N/A
23050127	N/A
23050128	Counterpart Fund
24	DEPRECIATION CHARGES
2401	DEPRECIATION CHARGES – PPE
240101	DEPRECIATION CHARGES – LAND AND BUILDING – GENERAL
24010101	Depreciation Charges - Land & Buildings – Office
24010102	Depreciation Charges - Land & Buildings – Residential
24010103	Depreciation Charges - Silos
24010104	Depreciation Charges- Storage Facilities
240102	DEPRECIATION CHARGES - INFRASTRUCTURE – GENERAL
24010201	Depreciation Charges – Rails
24010202	Depreciation Charges - Roads & Bridges
24010203	Depreciation Charges – Airports
24010204	Depreciation Charges - Harbors/ 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 - Specialized Research Equipment (e.g. Satellite)
240103	DEPRECIATION CHARGES - PLANT & MACHINERY – GENERAL
24010301	Depreciation Charges - Earth Moving Equipment - Bull Dozers etc.
24010302	Depreciation Charges- Industrial Equipment
24010303	Depreciation Charges- Navigational Equipment

24010304	Depreciation Charges - Power Plants
24010305	Depreciation Charges - Power Generating Sets
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 – Bicycles
240105	DEPRECIATION CHARGES - OFFICE EQUIPMENT – GENERAL
24010501	Depreciation Charges – Computers
24010502	Depreciation Charges – Printers
24010503	Depreciation Charges – Scanners
24010504	Depreciation Charges - Fax Machines
24010505	Depreciation Charges – Photocopiers
24010506	Depreciation Charges - Type-Writers
24010507	Depreciation Charges - Shredding Machines
24010508	Depreciation Charges - Television Sets
24010509	Depreciation Charges - Radio Sets
24010510	Depreciation Charges - Air –Conditioner
24010511	Depreciation Charges – Projectors
24010512	Depreciation Charges - Binding Equipment
240106	DEPRECIATION CHARGES - FURNITURE & FITTINGS – GENERAL
24010601	Depreciation Charges – Chairs
24010602	Depreciation Charges- Tables
24010603	Depreciation Charges - File Cabinets/ Cupboards
24010604	Depreciation Charges – Stools
24010605	Depreciation Charges – Shelves
24010606	Depreciation Charges - Ceiling Fans
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
240202	DEPRECIATION CHARGES - INVESTMENT - INFRASTRUCTURE – GENERAL
24020201	Depreciation Charges - Investment – Rails
24020202	Depreciation Charges - Investment - Roads & Bridges
24020203	Depreciation Charges - Investment – Airports
24020204	Depreciation Charges - Investment - Harbours/ Sea Ports
24020205	Depreciation Charges - Investment - Zoos, Parks & Reserves
24020206	Depreciation Charges - Investment - Security Installations/ Equipment
24020207	Depreciation Charges- Investment - Electricity Transmission Network

24020208	Depreciation Charges - Investment - Water Distribution Network
24020209	Depreciation Charges - Investment - Sewage/ Drainage Network
24020210	Depreciation Charges - Investment – Dams
24020211	Depreciation Charges - Investment - Specialized Research Equipment (e.g. Satellite)
240203	DEPRECIATION CHARGES - INVESTMENT - PLANT & MACHINERY – GENERAL
24020301	Depreciation Charges- Investment - Earth Moving Equipment - Bull Dozers etc.
24020302	Depreciation Charges - Investment - Industrial Equipment
24020303	Depreciation Charges - Investment - Navigational Equipment
24020304	Depreciation Charges - Investment - Power Plants
24020305	Depreciation Charges - Investment - Power Generating Sets
240204	DEPRECIATION CHARGES - INVESTMENT - TRANSPORTATION EQUIPMENT – GENERAL
24020401	Depreciation Charges - Investment – Ships
24020402	Depreciation Charges - Investment - Air Crafts
24020403	Depreciation Charges - Investment – Trains
24020404	Depreciation Charges - Investment - Sea Boats
24020405	Depreciation Charges - Investment - Motor Vehicles
24020406	Depreciation Charges- Investment – Tricycle
24020407	Depreciation Charges - Investment - Motor Cycles
24020408	Depreciation Charges - Investment – Bicycles
240205	DEPRECIATION CHARGES - INVESTMENT - OFFICE EQUIPMENT – GENERAL
24020501	Depreciation Charges - Investment – Computers
24020502	Depreciation Charges - Investment - Printers
24020503	Depreciation Charges - Investment - Scanners
24020504	Depreciation Charges - Investment - Fax Machine
24020505	Depreciation Charges - Investment - Photocopiers
24020506	Depreciation Charges - Investment - Type-Writers
24020507	Depreciation Charges - Investment - Shredding Machines
24020508	Depreciation Charges - Investment - Television Sets
24020509	Depreciation Charges - Investment - Radio Sets
24020510	Depreciation Charges - Investment - Air –Conditioner
24020511	Depreciation Charges - Investment - Projectors
24020512	Depreciation Charges - Investment - Binding Equipment
240206	DEPRECIATION CHARGES - INVESTMENT - FURNITURE & FITTINGS – GENERAL
24020601	Depreciation Charges - Investment – Chairs
24020602	Depreciation Charges - Investment - Tables
24020603	Depreciation Charges - Investment - File Cabinets/ Cupboards
24020604	Depreciation Charges - Investment - Stools
24020605	Depreciation Charges - Investment - Shelves
24020606	Depreciation Charges - Investment - Ceiling Fans
25	IMPAIRMENT CHARGES
2501	IMPAIRMENT CHARGES- PPE
250101	IMPAIRMENT CHARGES - LAND & BUILDINGS –GENERAL
25010101	Impairment Charges - Land & Buildings – Office

25010102	Impairment Charges - Land & Buildings – Residential
25010103	Impairment Charges – Silos
25010104	Impairment Charges - Storage Facilities
250102	IMPAIRMENT CHARGES - INFRASTRUCTURE – GENERAL
25010201	Impairment Charges – Rails
25010202	Impairment Charges - Roads & Bridges
25010203	Impairment Charges – Airports
25010204	Impairment Charges - Harbors/ Sea Ports
25010205	Impairment Charges - Zoos, Parks & Reserves
25010206	Impairment Charges - Security Installations/ Equipment
25010207	Impairment Charges- Electricity Transmission Network
25010208	Impairment Charges - Water Distribution Network
25010209	Impairment Charges - Sewage/ Drainage Network
25010210	Impairment Charges – Dams
25010211	Impairment Charges - Specialized Research Equipment (e.g. Satellite)
250103	IMPAIRMENT CHARGES - PLANT & MACHINERY – GENERAL
25010301	Impairment Charges - Earth Moving Equipment - Bull Dozers etc.
25010302	Impairment Charges - Industrial Equipment
25010303	Impairment Charges - Navigational Equipment
25010304	Impairment Charges - Power Plants
25010305	Impairment Charges - Power Generating Sets
250104	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT – GENERAL
25010401	Impairment Charges – Ships
25010402	Impairment Charges - Air Crafts
25010403	Impairment Charges – Trains
25010404	Impairment Charges - Sea Boats
25010405	Impairment Charges - Motor Vehicles
25010406	Impairment Charges – Tricycles
25010407	Impairment Charges - Motor Cycles
25010408	Impairment Charges – Bicycles
250105	IMPAIRMENT CHARGES - OFFICE EQUIPMENT – GENERAL
25010501	Impairment Charges – Computers
25010502	Impairment Charges – Printers
25010503	Impairment Charges- Scanners
25010504	Impairment Charges - Fax Machine
25010505	Impairment Charges – Photocopiers
25010506	Impairment Charges - Type-Writers
25010507	Impairment Charges - Shredding Machines
25010508	Impairment Charges - Television Sets
25010509	Impairment Charges - Radio Sets
25010510	Impairment Charges - Air –Conditioner
25010511	Impairment Charges – Projectors
25010512	Impairment Charges - Binding Equipment
250106	IMPAIRMENT CHARGES - FURNITURE & FITTINGS – GENERAL
25010601	Impairment Charges – Chairs

25010602	Impairment Charges – Tables
25010603	Impairment Charges - File Cabinets/ Cupboards
25010604	Impairment Charges – Stools
25010605	Impairment Charges – Shelves
25010606	Impairment Charges - Ceiling Fans
2502	IMPAIRMENT CHARGES - INVESTMENT PROPERTY
250201	IMPAIRMENT CHARGES - INVESTMENT - LAND & BUILDING – GENERAL
25020101	Impairment Charges - Investment - Land & Buildings – Office
25020102	Impairment Charges - Investment - Land & Buildings – Residential
25020103	Impairment Charges - Investment – Silos
25020104	Impairment Charges - Investment- Storage Facilities
250202	IMPAIRMENT CHARGES - INVESTMENT - INFRASTRUCTURE – GENERAL
25020201	Impairment Charges - Investment – Rails
25020202	Impairment Charges - Investment - Roads & Bridges
25020203	Impairment Charges - Investment – Airports
25020204	Impairment Charges - Investment - Harbors/ Sea Ports
25020205	Impairment Charges - Investment - Zoos, Parks & Reserves
25020206	Impairment Charges - Investment - Security Installations/ Equipment
25020207	Impairment Charges - Investment - Electricity Transmission Network
25020208	Impairment Charges - Investment - Water Distribution Network
25020209	Impairment Charges - Investment - Sewage/ Drainage Network
25020210	Impairment Charges - Investment – Dams
25020211	Impairment Charges - Investment - Specialized Research Equipment (e.g. Satellite)
250203	IMPAIRMENT CHARGES - INVESTMENT - PLANT & MACHINERY – GENERAL
25020301	Impairment Charges - Investment - Earth Moving Equipment - Bull Dozers etc.
25020302	Impairment Charges - Investment - Industrial Equipment
25020303	Impairment Charges - Investment - Navigational Equipment
25020304	Impairment Charges - Investment - Power Plants
25020305	Impairment Charges - Investment - Power Generating Sets
250204	IMPAIRMENT CHARGES - INVESTMENT - TRANSPORTATION EQUIPMENT – GENERAL
25020401	Impairment Charges - Investment – Ships
25020402	Impairment Charges - Investment - Air Crafts
25020403	Impairment Charges - Investment – Trains
25020404	Impairment Charges - Investment - Sea Boats
25020405	Impairment Charges - Investment - Motor Vehicles
25020406	Impairment Charges - Investment – Tricycle
25020407	Impairment Charges - Investment - Motor Cycles
25020408	Impairment Charges - Investment- Bicycles
250205	IMPAIRMENT CHARGES - INVESTMENT - OFFICE EQUIPMENT – GENERAL
25020501	Impairment Charges - Investment – Computers
25020502	Impairment Charges - Investment – Printers
25020503	Impairment Charges - Investment – Scanners
25020504	Impairment Charges - Investment - Fax Machine
25020505	Impairment Charges - Investment – Photocopiers

25020506	Impairment Charges - Investment - Type-Writers
25020507	Impairment Charges - Investment - Shredding Machines
25020508	Impairment Charges - Investment - Television Sets
25020509	Impairment Charges - Investment - Radio Sets
25020510	Impairment Charges - Investment - Air –Conditioner
25020511	Impairment Charges - Investment – Projectors
25020512	Impairment Charges - Investment - Binding Equipment
250206	IMPAIRMENT CHARGES - INVESTMENT - FURNITURE & FITTINGS – GENERAL
25020601	Impairment Charges - Investment – Chairs
25020602	Impairment Charges - Investment – Tables
25020603	Impairment Charges - Investment - File Cabinets/ Cupboards
25020604	Impairment Charges - Investment – Stools
25020605	Impairment Charges - Investment – Shelves
25020606	Impairment Charges - Investment - Ceiling Fans
2503	IMPAIRMENT CHARGES - INTANGIBLE ASSETS
250301	IMPAIRMENT CHARGES - INTANGIBLE ASSETS
25030101	Impairment Charges – Goodwill
25030102	Impairment Charges - Patent Right
25030103	Impairment Charges – Copyright
25030104	Impairment Charges - Trade Mark
25030105	Impairment Charges – Franchise
26	AMMORTIZATION CHARGES - INTANGIBLE ASSETS
2601	AMMORTIZATION CHARGES - INTANGIBLE ASSETS
260101	AMMORTIZATION CHARGES - INTANGIBLE ASSETS
26010101	Amortization Charges – Goodwill
26010102	Amortization Charges - Patent Right
26010103	Amortization Charges – Copyright
26010104	Amortization Charges - Trade Mark
26010105	Amortization Charges- Franchise
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
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

Assets

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	CONTIGENCY FUND
31010301	Cash Balance: Contingency Fund
310104	N/A
31010401	N/A
3102	CASH AND BANK BALANCES HELD BY LMPS
310201	CASH AND BANK BALANCES HELD BY MDAs
31020101	LMP Cash Balance: Capital
31020102	LMP Cash Balance: Personnel
31020103	LMP Cash Balance: Overhead
31020104	LMP Cash Balance: Revenue
31020105	LMP Cash Balance: Consolidated Revenue Fund
31020106	LMP Cash Balance: Aids & Grants
31020107	LMP Cash Balance: Loans
31020108	LMP Cash Balance: Other Funds
3103	OAG CASH TRANSFERS/CASH TRANSFERS FROM CRF
310301	CASH TRANSFER - STATUTORY TRANSFERS
3103 0101	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 -JAAC Direct Allocation
31030206	Cash Transfer - Revolving Fund
31030207	N/A
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
31040104	Revenue Remittance
3105	INVENTORIES
310501	INVENTORIES

31050101	Engineering Stores
31050102	Medical Stores
31050103	Industrial & Chemical Stores
31050104	Ammunitions
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	Other Stock
310502	WORK-IN-PROGRESS
31050201	Work-in-Progress
3106	ADVANCES
310601	PERSONAL ADVANCES
31060101	Personal Advances
310602	ADMINISTRATIVE ADVANCES
31060201	Administrative Advances
3107	IMPREST
310701	IMPREST
31060101	Imp rest
3108	PREPAYMENT/ARREARS OF REVENUE
310801	PREPAYMENT- GENERAL
31080101	Prepayment
310802	ARREARS OF REVENUE-GENERAL
31080101	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
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 State 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	FIXED ASSETS
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT
320101	LAND & BUILDING – GENERAL
32010101	Land & Buildings – Office
32010102	Land & Buildings – Residential
32010103	Silos
32010104	Storage Facilities
320102	INFRASTRUCTURE – GENERAL
32010201	Rails
32010202	Roads & Bridges
32010203	Airports
32010204	Harbors/ Sea Ports
32010205	Zoos, Parks & Reserves
32010206	Security Installations/ Equipment
32010207	Electricity Transmission Network
32010208	Water Distribution Network
32010209	Sewage/ Drainage Network
32010210	Dams
32010211	Specialize Research Equipment (e.g. Satellite)
320103	PLANT & MACHINERY – GENERAL
32010301	Earth Moving Equipment - Bull Dozers etc.
32010302	Industrial Equipment
32010303	Navigational Equipment
32010304	Power Plants
32010305	Power Generating Sets
320104	FIXED ASSETS – GENERAL
32010401	Ships
32010402	Air Crafts
32010403	Trains
32010404	Sea Boats
32010405	Motor Vehicles
32010406	Tricycles
32010407	Motor Cycles
32010408	Bicycles
320105	OFFICE EQUIPMENT – GENERAL
32010501	Computers
32010502	Printers
32010503	Scanners

32010504	Fax Machines
32010505	Photocopiers
32010506	Type-Writers
32010507	Shredding Machines
32010508	Projectors
32010509	Binding Equipment
320106	FURNITURE & FITTINGS – GENERAL
32010601	Chairs
32010602	Tables
32010603	File Cabinets/ Cupboards
32010510	Air –Conditioner
32010508	Television Sets
32010509	Radio Sets
32010604	Stools
32010605	Shelves
32010606	Ceiling Fans
3202	INVESTMENT PROPERTY
320201	INVESTMENT - LAND & BUILDING – GENERAL
32020101	Investment - Land & Buildings – Office
32020102	Investment - Land & Buildings – Residential
32020103	Investment – Silos
32020104	Investment - Storage Facilities
320202	Investment- Infrastructure – General
32020201	Investment – Rails
32020202	Investment - Roads & Bridges
32020203	Investment – Airports
32020204	Investment - Harbors/ Sea Ports
32020205	Investment - Zoos, Parks & Reserves
32020206	Investment - Security Installations/ Equipment
32020207	Investment - Electricity Transmission Network
32020208	Investment - Water Distribution Network
32020209	Investment - Sewage/ Drainage Network
32020210	Investment – Dams
32020211	Investment - Specialized Research Equipment (e.g. Satellite)
320203	INVESTMENT - PLANT & MACHINERY - GENERAL
32020301	Investment - Earth Moving Equipment - Bull Dozers etc.
32020302	Investment - Industrial Equipment
32020303	Investment - Navigational Equipment
32020304	Investment - Power Plants
32020305	Investment - Power Generating Sets
320204	INVESTMENT - TRANSPORTATION EQUIPMENT - GENERAL
32020401	Investment – Ships
32020402	Investment - Air Crafts
32020403	Investment – Trains
32020404	Investment - Sea Boats

32020405	Investment - Motor Vehicles
32020406	Investment – Tricycle
32020407	Investment - Motor Cycles
32020408	Investment – Bicycle
320205	INVESTMENT - OFFICE EQUIPMENT – GENERAL
32020501	Investment – Computers
32020502	Investment – Printers
32020503	Investment – Scanners
32020504	Investment - Fax Machine
32020505	Investment – Photocopiers
32020506	Investment - Type-Writers
32020507	Investment - Shredding Machines
32020511	Investment- Projectors
32020512	Investment - Binding Equipment
320206	INVESTMENT - FURNITURE & FITTINGS - GENERAL
32020601	Investment – Chairs
32020602	Investment – Tables
32020603	Investment - File Cabinets/ Cupboards
32020508	Investment - Television Sets
32020509	Investment - Radio Sets
32020510	Investment - Air –Conditioner
32020604	Investment – Stools
32020605	Investment – Shelves
32020606	Investment - Ceiling Fans
33	INTANGIBLE ASSETS
3301	INTANGIBLE ASSETS
330101	INTANGIBLE ASSETS
33010101	Goodwill
33010102	Patent Right
33010103	Copyright
33010104	Trade Mark
33010105	Franchise
33010106	Monument
33010107	Heritage
33010108	Assets Over Liabilities

Liabilities

4	LIABILITIES/ EQUITY
41	LIABILITIES/ EQUITY
4101	DEPOSITS – GENERAL
410101	CONTRACT RETENTION FEES
41010101	Contract Retention Fees
410102	PRISON IN-MATES DEPOSITS
41020201	N/A
4102	LOANS AND DEBTS
410301	INTERNAL LOAN STOCK
41030101	Short Term Borrowings
4103	UNREMITTED DEDUCTIONS
410301	UNREMITTED TAXES
41030101	Unremitted Taxes: PAYE
41030102	Unremitted Taxes: Withholding Tax
41030103	Unremitted Taxes: Value Added Tax
410302	UNREMITTED DEDUCTIONS FROM SALARY
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
41030211	N/A
41030212	N/A
41030213	N/A
41030214	Loan Deductions
41030215	Pay Cut Recovered
41030216	Overpayment Recoverable (Receipt)
4104	ACCRUED EXPENSES
410401	ACCRUED EXPENSES
41040101	Personnel Emoluments
41040102	Pension & Gratuity
41040103	Professional Fees
41040104	Goods & Services
41040105	Utilities
41040106	Staff Claims
4105	CURRENT PORTION OF LONG-TERM BORROWINGS
410501	CURRENT PORTION OF LONG-TERM BORROWINGS
41050101	N/A
42	PROVISIONS

4201	PROVISION FOR DEPRECIATION – PPE
420101	PROV. FOR DEP-LAND & BUILDINGS -GENERAL
42010101	Provision for Dep. -Land & Buildings - Office
42010102	Provision for Dep. -Land & Buildings – Residential
42010103	Provision for Dep. –Silos
42010104	Provision for Dep. -Storage Facilities
420102	PROV. FOR DEP - INFRASTRUCTURE - GENERAL
42010201	Provision for Dep. –Rails
42010202	Provision for Dep. - Roads & Bridges
42010203	Provision for Dep. –Airports
42010204	Provision for Dep. -Harbors/ Sea Ports
42010205	Provision for Dep. -Zoos, Parks & Reserves
42010206	Provision for Dep. -Security Installations/ Equipment
42010207	Provision for Dep. -Electricity Transmission Network
42010208	Provision for Dep. -Water Distribution Network
42010209	Provision for Dep. -Sewage/ Drainage Network
42010210	Provision for Dep. –Dams
42010211	Provision for Dep. -Specialized Research Equipment (e.g. Satellite)
420103	PROV. FOR DEP - PLANT & MACHINERY - GENERAL
42010301	Provision for Dep. -Earth Moving Equipment - Bull Dozers etc.
42010302	Provision for Dep. -Industrial Equipment
42010303	Provision for Dep. –Navigational Equipment
42010304	Provision for Dep. -Power Plants
42010305	Provision for Dep. -Power Generating Sets
420104	PROV. FOR DEP - TRANSPORTATION EQUIPMENT - GENERAL
42010401	Provision for Dep. –Ships
42010402	Provision for Dep. -Air Crafts
42010403	Provision for Dep. –Trains
42010404	Provision for Dep. -Sea Boats
42010405	Provision for Dep. -Motor Vehicles
42010406	Provision for Dep. –Tricycle
42010407	Provision for Dep. -Motor Cycles
42010408	Provision for Dep. –Bicycles
420105	PROV. FOR DEP - OFFICE EQUIPMENT - GENERAL
42010501	Provision for Dep. –Computers
42010502	Provision for Dep. –Printers
42010503	Provision for Dep. –Scanners
42010504	Provision for Dep. -Fax Machines
42010505	Provision for Dep. –Photocopiers
42010506	Provision for Dep. -Type-Writers
42010507	Provision for Dep. -Shredding Machines
42010508	Provision for Dep. -Television Sets
42010509	Provision for Dep. -Radio Sets
42010510	Provision for Dep. -Air -Conditioner
42010511	Provision for Dep. –Projectors

42010512	Provision for Dep. -Binding Equipment
420106	PROV. FOR DEP - FURNITURE & FITTINGS - GENERAL
42010601	Provision for Dep. –Chairs
42010602	Provision for Dep. –Tables
42010603	Provision for Dep. -File Cabinets/ Cupboards
42010604	Provision for Dep. –Stools
42010605	Provision for Dep. –Shelves
42010606	Provision for Dep. -Ceiling Fans
4202	PROVISION FOR DEPRECIATION - INVESTMENT PROPERTY
420201	PROV. FOR DEP - INVESTMENT - LAND & BUILDING - GENERAL
42020101	Provision for Dep. - Investment - Land & Buildings - Office
42020102	Provision for Dep. - Investment - Land & Buildings - Residential
42020103	Provision for Dep. - Investment - Silos
42020104	Provision for Dep. -Investment - Storage Facilities
420202	PROV. FOR DEP - INVESTMENT - INFRASTRUCTURE - GENERAL
42020201	Provision for Dep. - Investment - Rails
42020202	Provision for Dep. - Investment - Roads & Bridges
42020203	Provision for Dep. - Investment - Airports
42020204	Provision for Dep. - Investment - Harbors/ Sea Ports
42020205	Provision for Dep. - Investment - Zoos, Parks & Reserves
42020206	Provision for Dep. - Investment - Security Installations/ Equipment
42020207	Provision for Dep. - Investment - Electricity Transmission Network
42020208	Provision for Dep. - Investment - Water Distribution Network
42020209	Provision for Dep. - Investment - Sewage/ Drainage Network
42020210	Provision for Dep. - Investment - Dams
42020211	Provision for Dep. - Investment - Specialized Research Equipment (e.g. Satellite)
420203	PROV. FOR DEP - INVESTMENT - PLANT & MACHINERY - GENERAL
42020301	Provision for Dep. - Investment - Earth Moving Equipment - Bull Dozers etc.
42020302	Provision for Dep. - Investment - Industrial Equipment
42020303	Provision for Dep. - Investment - Navigational Equipment
42020304	Provision for Dep. - Investment - Power Plants
42020305	Provision for Dep. - Investment - Power Generating Sets
420204	PROV. FOR DEP - INVESTMENT - TRANSPORTATION EQUIPMENT – GENERAL
42020401	Provision for Dep. –Ships
42020402	Provision for Dep. -Air Crafts
42020403	Provision for Dep. –Trains
42020404	Provision for Dep. -Sea Boats
42020405	Provision for Dep. -Motor Vehicles
42020406	Provision for Dep. –Tricycle
42020407	Provision for Dep. -Motor Cycles
42020408	Provision for Dep. –Bicycles
420205	PROV. FOR DEP - INVESTMENT - OFFICE EQUIPMENT - GENERAL
42020501	Provision for Dep. –Computers

42020502	Provision for Dep. –Printers
42020503	Provision for Dep. –Scanners
42020504	Provision for Dep. -Fax Machines
42020505	Provision for Dep. –Photocopiers
42020506	Provision for Dep. -Type-Writers
42020507	Provision for Dep. -Shredding Machines
42020508	Provision for Dep. -Television Sets
42020509	Provision for Dep. -Radio Sets
42020510	Provision for Dep. -Air –Conditioner
42020511	Provision for Dep. –Projectors
42020512	Provision for Dep. -Binding Equipment
420206	PROV. FOR DEP - INVESTMENT - FURNITURE & FITTINGS - GENERAL
42020601	Provision for Dep.-Chairs
42020602	Provision for Dep.-Tables
42020603	Provision for Dep.-File Cabinets/ Cupboards
42020604	Provision for Dep. –Stools
42020605	Provision for Dep. –Shelves
42020606	Provision for Dep. -Ceiling Fans
43	PROVISION FOR IMPAIRMENT
4301	PROVISION FOR IMPAIRMENT – PPE
430101	PROV. FOR IMPAIRMENT - LAND & BUILDINGS -GENERAL
43010101	Provision for Impairment- Land & Buildings - Office
43010102	Provision for Impairment- Land & Buildings - Residential
43010103	Provision for Impairment – Silos
43010104	Provision for Impairment - Storage Facilities
430102	PROV. FOR IMPAIRMENT - INFRASTRUCTURE - GENERAL
43010201	Provision for Impairment – Rails
43010202	Provision for Impairment - Roads & Bridges
43010203	Provision for Impairment – Airports
43010204	Provision for Impairment - Harbors/ Sea Ports
43010205	Provision for Impairment - Zoos, Parks & Reserves
43010206	Provision for Impairment - Security Installations/ Equipment
43010207	Provision for Impairment - Electricity Transmission Network
43010208	Provision for Impairment - Water Distribution Network
43010209	Provision for Impairment - Sewage/ Drainage Network
43010210	Provision for Impairment – Dams
43010211	Provision for Impairment - Specialized Research Equipment (e.g. Satellite)
430103	PROV. FOR IMPAIRMENT - PLANT & MACHINERY - GENERAL
43010301	Provision for Impairment - Earth Moving Equipment - Bull Dozers etc.
43010302	Provision for Impairment - Industrial Equipment
43010303	Provision for Impairment - Navigational Equipment
43010304	Provision for Impairment - Power Plants
43010305	Provision for Impairment - Power Generating Sets
430104	PROV. FOR IMPAIRMENT - TRANSPORTATION EQUIPMENT - GENERAL

43010401	Provision for Impairment – Ships
43010402	Provision for Impairment - Air Crafts
43010403	Provision for Impairment- Trains
43010404	Provision for Impairment - Sea Boats
43010405	Provision for Impairment - Motor Vehicles
43010406	Provision for Impairment – Tricycles
43010407	Provision for Impairment - Motor Cycles
43010408	Provision for Impairment- Bicycles
430105	PROV. FOR IMPAIRMENT - OFFICE EQUIPMENT - GENERAL
43010501	Provision for Impairment – Computers
43010502	Provision for Impairment – Printers
43010503	Provision for Impairment – Scanners
43010504	Provision for Impairment - Fax Machines
43010505	Provision for Impairment - Photocopiers
43010506	Provision for Impairment - Type-Writers
43010507	Provision for Impairment - Shredding Machines
43010508	Provision for Impairment - Television Sets
43010509	Provision for Impairment - Radio Sets
43010510	Provision for Impairment - Air -Conditioner
43010511	Provision for Impairment – Projectors
43010512	Provision for Impairment - Binding Equipment
430106	Provision for Impairment- Furniture & Fittings - General
43010601	Provision for Impairment – Chairs
43010602	Provision for Impairment – Tables
43010603	Provision for Impairment - File Cabinets/ Cupboards
43010604	Provision for Impairment – Stools
43010605	Provision for Impairment – Shelves
43010606	Provision for Impairment- Ceiling Fans
4302	PROVISION FOR IMPAIRMENT - INVESTMENT PROPERTY
430201	PROV. FOR IMPAIRMENT - INVESTMENT - LAND & BUILDING - GENERAL
43020101	Provision for Impairment - Investment - Land & Buildings - Office
43020102	Provision for Impairment - Investment - Land & Buildings - Residential
43020103	Provision for Impairment - Investment - Silos
43020104	Provision for Impairment - Investment - Storage Facilities
430202	PROV. FOR IMPAIRMENT - INVESTMENT - INFRASTRUCTURE - GENERAL
43020201	Provision for Impairment - Investment - Rails
43020202	Provision for Impairment - Investment - Roads & Bridges
43020203	Provision for Impairment - Investment - Airports
43020204	Provision for Impairment - Investment - Harbors/ Sea Ports
43020205	Provision for Impairment- Investment - Zoos, Parks & Reserves
43020206	Provision for Impairment - Investment - Security Installations/ Equipment
43020207	Provision for Impairment - Investment - Electricity Transmission Network
43020208	Provision for Impairment - Investment- Water Distribution Network

43020209	Provision for Impairment - Investment - Sewage/ Drainage Network
43020210	Provision for Impairment - Investment – Dams
43020211	Provision for Impairment- Investment- Specialized Research Equipment (e.g. Satellite)
430203	PROV. FOR IMPAIRMENT - INVESTMENT - PLANT & MACHINERY – GENERAL
43020301	Provision for Impairment - Investment - Earth Moving Equipment - Bull Dozers etc.
43020302	Provision for Impairment - Investment - Industrial Equipment
43020303	Provision for Impairment - Investment - Navigational Equipment
43020304	Provision for Impairment - Investment - Power Plants
43020305	Provision for Impairment - Investment - Power Generating Sets
430204	PROV. FOR IMPAIRMENT - INVESTMENT - TRANSPORTATION EQUIPMENT – GENERAL
43020401	Provision for Impairment - Investment – Ships
43020402	Provision for Impairment - Investment - Air Crafts
43020403	Provision for Impairment - Investment – TRAINS
43020404	Provision for Impairment - Investment - Sea Boats
43020405	Provision for Impairment - Investment - Motor Vehicles
43020406	Provision for Impairment - Investment – Tricycles
43020407	Provision for Impairment - Investment - Motor Cycles
43020408	Provision for Impairment - Investment - Bicycles
430205	PROV. FOR IMPAIRMENT - INVESTMENT - OFFICE EQUIPMENT – GENERAL
43020501	Provision for Impairment - Investment - Computers
43020502	Provision for Impairment - Investment - Printers
43020503	Provision for Impairment - Investment - Scanners
43020504	Provision for Impairment - Investment - Fax Machine
43020505	Provision for Impairment - Investment - Photocopiers
43020506	Provision for Impairment - Investment - Type-Writers
43020507	Provision for Impairment - Investment - Shredding Machines
43020508	Provision for Impairment - Investment - Television Sets
43020509	Provision for Impairment - Investment - Radio Sets
43020510	Provision for Impairment - Investment - Air -Conditioner
43020511	Provision for Impairment - Investment - Projectors
43020512	Provision for Impairment - Investment - Binding Equipment
430206	PROV. FOR IMPAIRMENT - INVESTMENT - FURNITURE & FITTINGS – GENERAL
43020601	Provision for Impairment - Investment - Chairs
43020602	Provision for Impairment - Investment - Tables
43020603	Provision for Impairment - Investment - File Cabinets/ Cupboards
43020604	Provision for Impairment - Investment - Stools
43020605	Provision for Impairment - Investment - Shelves
43020606	Provision for Impairment - Investment - Ceiling Fans
4303	PROVISION FOR IMPAIRMENT – INTANGIBLE
430301	PROVISION FOR IMPAIRMENT – INTANGIBLE
43030101	Provision for Impairment – Goodwill

43030102	Provision for Impairment - Patent Right
43030103	Provision for Impairment – Copyright
43030104	Provision for Impairment - Trade Mark
43030105	Provision for Impairment – Franchise
43030106	Provision for Impairment - Monument
43030107	Provision for Impairment - Heritage
44	PROVISION FOR DEBTS
4401	PROVISION FOR DEBTS
440101	PROVISION FOR FOREIGN DEBTS
44010101	Bilateral
440102	PROVISION FOR DOMESTIC DEBTS
44010201	Loans to States
44010202	Loans to Local Governments
44010203	Loans to Ministries, Departments & Agencies
44010204	Commercial Loans (e.g. Bail-Out Funds)
44010205	Other Loans
45	PROVISION FOR AMMORTIZATION
4501	PROVISION FOR AMMORTIZATION
450101	PROVISION FOR AMMORTIZATION
45010101	Provision for Amortization – Goodwill
45010102	Provision for Amortization - Patent Right
45010103	Provision for Amortization – Copyright
45010104	Provision for Amortization - Trade Mark
45010105	Provision for Amortization – Franchise
46	NON-CURRENT ASSETS
4601	PUBLIC FUNDS
460101	MAIN FUNDS/ CAPITAL RESERVES
46010101	CRF/ Statement of Financial Performance - Surplus/(Deficit)
46010102	Capital Development Fund - Surplus/ (Deficit)
46010103	Revaluation Reserve
460102	TRUST FUNDS
46010201	Education Trust Fund
46010202	Petroleum Technology Development Fund
460103	REVOLVING FUNDS
46010301	Fertilizer Revolving Fund
460104	OTHER FUNDS
46010401	Police Reward Fund
46010402	Prison Reward Fund
46010403	Armed Forces Reward Fund
46010404	Nigerian Ex-Servicemen Reward Fund
46010405	Cocoa Research Institute of Nigeria Fund
46010406	Fertilizer Revolving Fund
46010407	Sinking Fund for Judgment Debt Fund
4602	LONG-TERM BORROWINGS
460201	LONG-TERM BORROWINGS

46020101	State Bonds and Other Long Term Borrowings
46020102	Bi-Lateral Loans
46020103	Multi-Lateral Loans
47	CAPITAL & RESERVES
4701	RESERVES
470101	RESERVES
47010101	Reserves
47010102	Available for Sale Reserve
4702	ACCUMMULATED SURPLUS
470201	ACCUMMULATED SURPLUS
47020101	Accumulated Revenue/(Deficit)

5.0 Functional Segment consist of 5 digit code

The functional classification categorizes expenditure 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. The functional has 5 digit code which 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 code of the new BC&CoA is presented in the table below;

Table 8: Functional Segment of the New Chart of Account;

FUNCTION SEGMENT - 5 Digits	
CODE	DESCRIPTION
701	GENERAL PUBLIC SERVICES
7011	Executive and Legislative Organs, Financial and Fiscal Affairs, External Affairs
70111	Executive and Legislative Organs
70112	Financial and Fiscal Affairs
70113	External Affairs (N/A)
7012	Foreign Economic Aid
70121	Economic Aid to Developing Countries and Countries in Transition
70122	Economic Aids Routed Through International Organizations
7013	General Services
70131	General Personnel Services
70132	Overall Planning and Statistical Services
70133	Other General Services
7014	BASIC RESEARCH
70141	Basic Research
7015	R&D GENERAL PUBLIC SERVICES
70151	R&D General Public Services
7016	General Public Services N.E.C.
70161	General Public Service N.E.C.

7017	Public Debt Transactions
70171	Public Debt Transactions
7018	Transfers of a General Character Between Different Levels of Government
70181	Transfers of a General Character between Different Levels of Government
702	DEFENSE (N/A)
703	PUBLIC ORDER AND SAFETY
7031	Police Services (N/A)
7032	Fire Protection Services
70321	Fire Protection Services
7033	Law Courts
70331	Law Courts
704	ECONOMIC AFFAIRS
7041	General Economic , Commercial and Labour Affairs
70411	General economic and Commercial Affairs
70412	General Labour Affairs
7042	Agriculture, Forestry, Fishing and Hunting
70421	Agriculture
70422	Forestry
70423	Fishing and Hunting
7043	Fuel and Energy
70431	Coal and Other Solid Mineral Fuel
70432	Petroleum and Natural Gas (N/A)
70433	Nuclear Fuel (N/A)
70434	Other Fuel (N/A)
70435	Electricity
70436	Non Electric Energy
7044	Mining, Manufacturing and Construction
70441	Mining of Minerals Resources other than Mineral Fuels
70442	Manufacturing
70443	Construction
7045	Transport
70451	Road Transport
70452	Water Transport
70453	Railway Transport
70454	Air Transport
70455	Pipeline and other Transport
7046	Communication
70461	Communication
7047	Other Industries
70471	Distributive Trade, Storage and Warehousing
70472	Hotels and Restaurants
70473	Tourism
70474	Multi-Purpose Development Projects
7048	R & D Economic Affairs
70481	R & D General Economic, Commercial and Labour Affairs

70482	R & D Agriculture, Forestry, Fishing and Hunting
70483	Fuel and Energy
70484	R & D Mining, Manufacturing and Construction
70485	R & D Transport
70486	R & D Communication
70487	R & D Other Industries
7049	Economic Affairs
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
7053	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
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	Recreation, Culture and Religion
70811	Recreation, Culture and Religion
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 and Primary Education
70912	Primary Education
7092	Secondary Education
70921	Lower Secondary Education
70922	Upper Secondary Education
7093	Post-Secondary Non-Tertiary Education
70931	Post-Secondary Non-Tertiary Education
7094	Tertiary Education
70941	First Stage of Tertiary Education
70942	Second Stage of Tertiary Education
7095	Education not Definable by Level
70951	Education not Definable by Level
7096	Subsidiary Services to Education
70961	Subsidiary Services to Education
7097	R&D Education
70971	R&D Education
7098	Education N.E.C.
70981	Education N.E.C.
710	SOCIAL PROTECTION
7101	Sickness and Disability

71011	Sickness
71012	Disability
7102	Old Age
71021	Old Age
7103	Survivors
71031	Survivors
7104	Family and Children
7104	Family and Children
7105	Unemployment
71051	Unemployment
7106	Housing
71061	Housing
7107	Social Exclusion N.E.C.
71071	Social Exclusion N.E.C.
7108	R&D Social Protection
71081	R&D Social Protection
7109	Social Protection N.E.C.
71091	Social Protection N.E.C.

6.0 Program Segment contain 14 digits code

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.

The first 2 digits identify the policy, the second 2 digits identify the programme, the third 6 digits consider the project, and the Objective is represented by 2 digits while the last 2 digits identify the activities. The details of the programme segment of the chart as shown below.

Table 9: Programme Segment of the New Chart of Account;

PROGRAMME SEGMENT- 14 DIGITS

Program Code	Program Description	Content	Remarks
00	policy 1		1. To be determine by tiers of Government
00	policy 2		2. Code not assigned to Policies because Policy has not been determined
00	policy 3		
00	policy 4		
00	policy 5		
00	policy 6		
00	policy 7		
00	policy 8		
00	policy 9		
00	policy 10		
00	policy 11		
00	policy 12		
00	policy 13		
00	policy 14		
00	policy 15		
00	policy 16		
00	policy 17		
00	policy 18		
00	policy 19		
00	policy 20		
00	policy 21		
00	policy 22		
00	policy 23		
Programme Code	Programme Description		Not limited to under listed
01	Economic Empowerment Through Agriculture (General)		
02	Societal Re-orientation (General)		
03	Poverty Alleviation		
04	Improvement to Human Health (General)		
05	Enhancing Skills and Knowledge (General)		
06	Housing and Urban Development (General)		
07	Gender (General)		
08	Youth (General)		
09	Environmental Improvement (General)		
10	Water Resources and Rural Development		
11	Information Communication and Technology (General)		
12	Growing the Private Sector		
13	Reform of Government and Governance (General)		

14	Power (General)		
15	Rail (General)		
16	Water Ways (General)		
17	Road (General)		
18	Airways (General)		
19	Sea Ports (General)		
20	Shipping (General)		
21	Oil and Gas Infrastructure (General)		
00	Policy	Policy	
0001	Economic Empowerment Through Agriculture (General)	Programme 1	
0001000001	Development of Farm Settlements	Project 1	
000100000101	Increase in Farm Production	Objective 1	
00010000010101	Purchase of Fertilizer	Activity 1	
00010000010102	Purchase of improved seedlings	Activity 2	
00010000010103	Training of Farmers	Activity 3	
00010000010104	etc.	Activities	
000100002	Provision of Micro credit to Farmers	project 2	
00010000201	Increase the volume of credit facility to farmers.	Objective 1	Objective 2,3,4,5.e.t.c
0001000020101	Single digit interest rate Loans to Farm	Activity 1	
0001000020102	Establishment of Agricultural Co-operative Society	Activity 2	
0001000020103	Finance Management Training for Farmers	Activity 3	
0001000020104	etc.	Activities	
000100003	Provision of Mechanized Farm Equipment	Project 3, etc.	Project 4, 5, 6, 7, etc.
00010000301	Increase in Farm Export	Objective1	Objective 2,3,4,5.e.t.c
0001000030101	Purchase of Modernized Farm Equipment	Activity 1	
0001000030102	Appropriate Farming Technology	Activity 2	
0001000030103	Training of Farmers on Modern technology of Farming	Activity 3	
0001000030104	Upgrading/Construction of Dams	Activity 4	
0001000030105	Construction of Silos/ Storage facilities	Activity 5	
0001000030106	etc.	Activities	
00	Policy	Policy	
0002	Societal Re-orientation (General)	Programme 2	
0002000001	General Behavioural Change	Project 1	
000200000101	Improvement in General Behaviour	Objective1	Objective 2,3,4,5.e.t.cC
00020000010101	Enlightenment Campaign on Government Policies	Activity 1	
00020000010102	Partnering with NGOs, CBO, CSO, FBOs etc.	Activity 2	
00020000010103	Reward for Good conduct	Activity 3	

00020000010104	etc.	Activities	
0002000002	Fight against Corruption	Project 2	
000200000201	Minimize the incidence of Corruption	Objective 1	Objective 2,3,4,5.e.t.c
00020000020101	Empowering relevant Anti-corruption Agencies	Activity 1	
00020000020102	Sensitization of the Public against Corruption	Activity 2	
00020000020103	Review of Policies and Legal Framework on Corruption	Activity 3	
00020000020104	etc.	Activities	
0002000003	Citizens' Literacy	Project 3	Project 4, 5, 6, 7, etc.
000200000301	Improvement of Basic Education	Objective 1	Objective 2,3,4,5.e.t.c
00020000030101	Establishment of More Schools	Activity 1	
00020000030102	Teachers Training and Retraining	Activity 2	
00020000030103	Provision of Teaching Aids	Activity 3	
00020000030104	Establishment of Public libraries	Activity 4	
00020000030105	etc.	Activities	
00	Policy Name	Policy	
0003	Poverty Alleviation	Programme 3	
0003000001	Small and Medium Scale Enterprises	Project1	
000300000101	Creation of Job Opportunities	Objective 1	
00030000010101	Provision of Micro Credit facilities	Activity 1	
00030000010102	Empowering of Relevant Poverty Alleviation Agencies	Activity 2	
00030000010103	Vocational Training	Activity 3	
00030000010104	etc.	Activities	
0003000002	Access to Social Infrastructures	Project 2	Project 3, 4, 5, 6, 7, etc.
000300000201	Improvement of Social Services	Objective 2	Objective 3,4,5.e.t.c
00030000020101	Provision of Safe Drinking Water	Activity 1	
00030000020102	Provision of Health Care & Sanitation	Activity 2	
00030000020103	Provision of Affordable Housing	Activity 3	
00030000020104	Provision of Basic Education	Activity 4	
00030000020105	Provision of Stable Electricity supply	Activity 5	
00030000020106	etc.	Activities	
00	Policy	Policy	
0004	Improvement to Human Health (General)	Programme 4	
0004000001	Access to Primary Health Care	Project 1	
000400000101	Reduction in Maternal and Infant Mortality rate	Objective 1	Objective 2,3,4,5.e.t.c
00040000010101	Construction/Rehabilitation of Health Centres	Activity 1	
00040000010102	Equipping Health centres	Activity 2	
00040000010103	Provision of Affordable Drugs	Activity 3	

00040000010104	Recruitment of Qualified Personnel	Activity 4	
00040000010105	Training and retraining of Health Personnel	Activity 5	
00040000010106	etc.	Activities	
0004000002	Control and Prevention of HIV & AIDS	Project 2	
000400000201	Reduction of Prevalence of HIV & AIDS	Objective 1	Objective 2,3,4,5.e.t.c
00040000020101	Prevention of Mother to Child Transmission	Activity 1	
00040000020102	Provision of Anti-Retroviral drugs/Commodities	Activity 2	
00040000020103	Provision of Testing and Counselling Services	Activity 3	
00040000020104	Strengthen Health Public-Private Partnership	Activity 4	
00040000020105	etc.	Activities	
0004000003	Control and Prevention of Common Killer diseases	Project 3 etc.	Project 4, 5, 6, 7, etc.
000400000301	Reduction in Prevalence of Diseases	Objective 1	Objective 2,3,4,5.e.t.c
00040000030101	Immunization	Activity 1	
00040000030102	Provision of drugs & other Commodities	Activity 2	
00040000030103	Awareness campaign	Activity 3	
00040000030104	etc.	Activities	
00	Policy	Policy	
0005	Enhancing Quality Education (General)	Programme 5	
0005000001	Universal Basic Education	Project 1	
000500000101	Improvement in Literacy level	Objective 1	Objective 2,3,4,5.e.t.c
00050000010101	Establishment of Bursary Scheme	Activity 1	
00050000010102	Provision of Teaching Aids	Activity 2	
00050000010103	Enlightenment of Stakeholders(PTA)	Activity 3	
00050000010104	Construction /rehabilitation of School Infrastructure	Activity 4	
00050000010105	Training & Retraining of Teachers	Activity 5	
00050000010106	etc.	Activities	
0005000002	Higher Education	Project 2	
000500000201	Improving Quality of Graduate	Objective 1	Objective 2,3,4,5.e.t.c
00050000020101	Review of curriculum contents	Activity 1	
00050000020102	Investment in Research & Development	Activity 2	
00050000020103	Training & Retraining of teachers/instructors	Activity 3	
00050000020104	Recruitment of Qualified Teachers	Activity 4	
00050000020105	etc.	Activities	
0005000003	Girl Child Education	Project 3	Project 3, 4, 5, 6, 7, etc.
000500000301	Improve Girl Child Education Enrolment	Objective 1	Objective 2,3,4,5.e.t.c

00050000030101	Community sensitization	Activity 1	
00050000030102	Establishment of more Girls School	Activity 2	
00050000030103	Establishment of Bursary Scheme	Activity 3	
00050000030104	Training & Retraining of Teachers	Activity 4	
00050000030105	etc.	Activities	
00	Policy	Policy	
0006	Housing and Urban Development (General)	Programme 6	
0006000001	Mass Housing	Project 1	Project 1, 2, 3, 4, 5, 6, 7, etc.
000600000101	Increasing Affordable Housing	Objective1	Objective 2,3,4,5.e.t.c
00060000010101	Provision of Affordable Land	Activity 1	
00060000010102	Empowering of Mortgage Institutions	Activity 2	
00060000010103	Provision of Basic Infrastructure	Activity 3	
00060000010104	Review of Land Laws	Activity 4	
00060000010105	etc.	Activity 5, etc.	
00	Policy		
0007	Gender (General)	Programme 7	
0007000001	Women Empowerment	Project 1	Project 1, 2, 3, 4, 5, 6, 7, etc.
000700000101	Increasing Women Participation in Development	Objective 1	Objective 2,3,4,5.e.t.c
00070000010101	Provision of Credit Facilities & Investment	Activity 1	
00070000010102	Establishment of Vocational training Centres	Activity 2	
00070000010103	Sensitisation of Communities	Activity 3	
00070000010104	etc.	Activities	
00	Policy		
0008	Youth Development (General)	Programme 8	
0008000001	Job Creation	Project 1	
000800000101	Reduce Youth Unemployment	Objective 1	Objective 2,3,4,5.e.t.c
00080000010101	Provision of Vocational Training Schemes	Activity 1	
00080000010102	Provision Micro credit facilities	Activity 2	
00080000010103	Establishment of Business Incubation Centres	Activity 3	
0008000002	Youth Behavioural Change	Project 2	Project 3, 4, 5, 6, 7, etc.
000800000201	Reduce Youth delinquency	Objective 1	Objective 2,3,4,5.e.t.c
00080000020101	Establishment of Rehabilitation Centres	Activity 1	
00080000020102	Youth Vocational Training	Activity 2	
00080000020103	Recreational centres	Activity 3	
00080000020104	Re-integration Schemes	Activity 4	
00080000020105	etc.	Activities	

00	Policy		
0009	Environmental Improvement	Programme 9	
0009000001	Sustainable Environmental development	Project 1	Project , 2, 3, 4, 5, 6, 7, etc.
000900000101	Reduce Environmental Degradation	Objective 1	Objective 2,3,4,5.e.t.c
00090000010101	Afforestation and Reforestation scheme	Activity 1	
00090000010102	Procurement of Waste Management Equipment	Activity 2	
00090000010103	provision of Drainages	Activity 3	
	etc.	Activities	
00	Policy		
0010	Water Resources (General)	Programme 10	
0010000001	Access to safe drinking water	Project 1	Project 2, 3, 4, 5, 6, 7, etc.
001000000101	increase in Supply of safe drinking water	Objective 1	Objective 2,3,4,5.e.t.c
00100000010101	Construction/Rehabilitation of Dams	Activity 1	
00100000010102	Borehole water supply schemes	Activity 2	
00100000010103	construction / rehabilitation of Water Plants	Activity 3	
00100000010104	etc.	activities	
00	Policy		
0011	Information & Comm. Technology (General)	Programme 11	
0011000001	ICT Literacy	Project 1	Project 2, 3, 4, 5, 6, 7, etc.
001100000101	Increase Access to ICT	Objective 1	Objective 2,3,4,5.e.t.c
00110000010101	Establishment of ICT Training centres	Activity 1	
00110000010102	Provision of ICT Infrastructures	Activity 2	
00110000010103	Training & Retraining on ICT	Activity 3	
00110000010104	etc.	Activity 4, etc.	
00	Policy		
0012	Private Sector Growth and Development (General)	Programme 12	
0012000001	Private Sector Driven Economy	Project1	Project 2, 3, 4, 5, 6, 7, etc.
001200000101	Increase the Role of Private Sector in Economic Development	Objective1	Objective 2,3,4,5.e.t.c
00120000010101	Intervention Scheme	Activity 1	
00120000010102	Public-private Partnership	Activity 2	
00120000010103	Review of Existing business Legal frame Work	Activity 3	
00120000010104	Provision of Appropriate Infrastructures	Activity 4	
00120000010105	Bailout / Supporting Financial Scheme	Activity 5	
00120000010106	etc.	activity 5, etc.	
00	Policy		
0013	Reform of Government and Governance (General)	Programme 13	

0013000001	Public Sector Reform	Project 1	Project 2, 3, 4, 5, 6, 7, etc.
001300000101	Improve Accountability, Transparency and Service Delivery	Objective1	Objective 2,3,4,5.e.t.c
00130000010101	Review of Political Structures	Activity 1	
00130000010102	Review of Civil Service Structures	Activity 2	
00130000010103	Adoption & Implementation of International Best Practices	Activity 3	
00130000010104	Training and Retraining	Activity 4	
00130000010105	etc.	Activity 5, etc.	
00	Policy		
0014	Power Generation and Distribution (General)	Programme 14	
0014000001	Sustainable Power Supply	Project 1	
001400000101	Increase Access to Electricity Supply	Objective 1	Objective 2,3,4,5.e.t.c
00140000010101	Construction/ Rehabilitation of Power generating Plants	Activity 1	
00140000010102	Upgrade Distribution Facilities	Activity 2	
00140000010103	Protection of Power Infrastructure	Activity 3	
00140000010104	etc.	Activity 4, etc.	
00	Policy		
0015	Transportation (General)	Programme 15	
0015000001	Effective Road Transport System	Project 1	
001500000101	Improve Road network	Objective 1	Objective 2,3,4,5.e.t.c
00150000010101	Construction of New Roads	Activity 1	
00150000010102	Upgrading /Rehabilitation of Existing Roads	Activity 2	
00150000010103	Concession airing arrangement for Road	Activity 3	
0015000002	Effective Rail Transport System	project 2	
001500000201	Improve Rail network	Objective 1	Objective 2,3,4,5.e.t.c
00150000020101	Construction of New Rail Lines	Activity 1	
00150000020102	Upgrading /Rehabilitation of Existing Rail Lines	Activity 2	
00150000020103	Concession airing arrangement for Rail Services	Activity 3	
0015000003	Effective Inland Water Ways Transport System	project 3	
001500000301	Improve Inland Water Way network	Objective 1	Objective 2,3,4,5.e.t.c
00150000030101	Dredging of New Water ways	Activity 1	
00150000030102	Upgrading /Rehabilitation of Existing harbours	Activity 2	
00150000030103	Concession airing arrangement for Inland Water ways	Activity 3	
0015000004	Effective Air Transport System	Project 4	

001500000401	Improve Safety Air Transport network	Objective 1	Objective 2,3,4,5.e.t.c
00150000040101	Construction/ Rehabilitation of Airports	Activity 1	
00150000040102	Upgrading Navigation of Airports Facilities	Activity 2	
00150000040103	Concession airing arrangement for Airports	Activity 3	
0015000005	Effective Seaports System	Project 5	
001500000501	Improve Seaport Operation	Objective 1	Objective 2,3,4,5.e.t.c
00150000050101	Construction/ Rehabilitation of Seaports	Activity 1	
00150000050102	Upgrading of Seaports Facilities	Activity 2	
00150000050103	Concession airing arrangement for Seaports	Activity 3	
0015000006	Effective Shipping services System	Project 6	Project 7, 8,9, etc.
001500000601	Improve Shipping Line Network	Objective 1	Objective 2,3,4,5.e.t.c
00150000060101	Purchase of Ship	Activity 1	
00150000060102	Rehabilitation of Ship Facilities	Activity 2	
00150000060103	Concession airing arrangement for Ships	Activity 3	
00	Policy		
0016	Oil and Gas Development (General)	Programme 16	
0016000001	Expansion of Oil and Gas Infrastructure	Project 1	Project 2, 3, 4, 5, 6, 7, etc.
001600000101	Improving Availability of Oil & Gas Resources	Objective 1	Objective 2,3,4,5.e.t.c
00160000010101	Construction/Upgrading of Pipeline	Activity 1	
00160000010102	Construction/Rehabilitation of refineries	Activity 2	
00160000010103	Protection of oil & Gas facilities	Activity 3	
00160000010104	Review of legal framework	Activity 4	

7.0 Fund Segment consist of 5 Digit Code

A Funding Classification provides a means to track the type as well as source of funding for expenditures. Fund accounting is an accounting system emphasizing accountability rather than profitability used by non-profit organizations and governments. The Government can have more than one fund depending on its financial reporting requirements. Therefore, MDA accountants 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; it identify 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; it identify a more detailed list of the main funds e.g. Main Envelop (Budget), Multi-Lateral Aids and Grants etc. And the last 2 digits identify the source of the fund. Find below details of the fund segment of the new BC&CoA of the state.

Table 10: Fund Segment of the New Chart of Account;

FUND SEGMENT 5 –DIGITS	
CODE	MAIN FUND (TYPE)
01	FEDERATION ACCOUNT
011	FAAC Direct Allocation
01101	FAAC Direct Allocation
02	CONSOLIDATED REVENUE FUND (CRF)
021	Main Envelop
02101	Main Envelop - Budgetary Allocation
022	CRF Charges
02201	Pension and Gratuity
02202	Service Wide
02203	Capital Supplementation
02204	Other CRF Charges
03	CAPITAL DEVELOPMENT FUND (CDF)
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 FUND
061	Special and Trust Fund
06101	Education Tax fund (N/A)
06102	Petroleum Technology Development Fund (N/A)
06103	Petroleum Equalization Fund
07	OTHER PUBLIC FUNDS
071	Other Public Funds
07101	Petroleum Technology Development Fund (N/A)
07102	Fertilizer Revolving Fund
07103	Police Reward Fund (N/A)
07104	Prison Reward Fund (N/A)
07105	Armed Forces Reward Fund (N/A)
07106	Nigerian Ex-Servicemen Reward Fund
07107	Coco Research Institute of Nigeria Fund

07108	NA
07109	Sinking Fund for Judgment 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	Int. Bank for Reconstruction & Development (IBRD)
08111	International Development Association (IDA)
08112	International Finance Corporation
08113	International Fund for Agricultural Development
08114	International Monetary Fund (IMF)
08115	Nigeria Trust Fund
08116	NORDIC Development Fund
08117	Organization 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 Organization (UNIDO)
08126	Multi-Donor Budget Support
082	Bilateral Aids and Grants
08201	Swedish International Development Authority (SIDA)
08202	United States Agency for International Development (USAID)
08203	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	Donations by State Government
08303	Donations by Local Governments
08304	Donation by Federal Government Owned Companies
08305	Donations by Private Sector Companies
08306	Donations by Individuals
09	LOANS/DEBTS
091	Multilateral Loans/Debts

09101	Bilateral Loans
092	Bilateral Loans/Debts
09201	African Development Bank
09202	African Development Fund
09203	Arab Bank for Economic Development (BADEA)
09204	Arab Loan Fund for African Arab League
09205	ECOWAS Fund
09206	European Development Fund
09207	European Union
09208	European Investment Bank
09209	IDA - African Facility
09210	Int. Bank for Reconstruction & Development (IBRD)
09211	International Development Association (IDA)
09212	International Finance Corporation
09213	International Fund for Agricultural Development
09214	International Monetary Fund (IMF)
09215	Nigeria Trust Fund
09216	NORDIC Development Fund
09217	Organization of Petroleum Exporting Countries (OPEC)
09218	United Nations Development Programme (UNDP)
09219	United Nations Children's Fund (UNICEF)
09220	United Nations Fund for Population Activities
09221	World Bank Trust Fund
09222	World Food Programme
09223	United Nations Capital Development Fund (UNCDF)
09224	GLOBAL 2000
09225	United Nations Industrial Development Organization (UNIDO)
09226	Multi-Donor Budget Support
10	RETAINED INDEPENDENT REVENUE
101	Retained Independent Revenue
10101	Retained Internally Generated Revenue
10102	PTA Contributions
10103	School Levies

CODE	MAIN FUND (TYPE)
01	CONSOLIDATED REVENUE FUND (CRF)
02	CAPITAL DEVELOPMENT. FUND (CDF)
03	DEBT SERVICE FUND
04	SPECIAL AND TRUST FUND

05	CONTINGENCY FUND
06	DRUG REVOLVING FUND
07	FURNITURE REVOLVING FUND
08	STABILIZATION FUND

CODE	FUND SOURCE
01	RECURRENT REVENUE
02	FAAC
03	IGR
04	UNITED NATIONS
05	INTERNATIONAL MONETARY FUND
06	WORLD BANK
07	DFID
08	USAID
09	AFRICAN DEVELOPMENT BANK
10	IDB
11	EUROPEAN UNION
12	DANGOTE
13	BILL AND MELLINDA GATE FOUNDATION
14	ISLAMIC DEVELOPMENT BANK
15	CONSORTIUM OF COMMERCIAL BANKS

8.0 Geo-Code (Location) Segment consist 8 digit code

Geo code is used to identify the geographical location of 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. It could be used to address the need for equity in the distribution of capital projects.

Geo Code Segment consists of 8 digits (the first digit represent 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 details of the geographical code of the new BC&CoA for each ward is as shown below

Table 11: Geographical Segment of the New Chart of Account;

CHARTS OF ACCOUNT (GEOGRAPHICAL SEGMENT)- 8 DIGITS	
ZONE : 1 DIGIT	
CODE	ZONE
1	NORTH-CENTRAL
2	NORTH-EAST
3	NORTH-WEST
4	SOUTH-EAST
5	SOUTH-SOUTH
6	SOUTH-WEST
7	FEDERAL CAPITAL TERRITORY
STATE: 2 DIGITS	
CODE	STATE
1	ABIA STATE
2	ADAMAWA STATE
3	AKWA-IBOM STATE
4	ANAMBRA STATE
5	BAUCHI STATE
6	BAYELSA STATE
7	BENUE STATE
8	BORNO STATE
9	CROSS RIVER STATE
10	DELTA STATE
11	EBONYI STATE
12	EDO STATE
13	EKITI STATE
14	ENUGU STATE
15	GOMBE STATE
16	IMO STATE
17	JIGAWA STATE
18	KADUNA STATE
19	KANO STATE
20	KATSINA STATE
21	KEBBI STATE
22	KOGI STATE
23	KWARA STATE
24	LAGOS STATE
25	NASSARAWA STATE
26	NIGER STATE
27	OGUN STATE
28	ONDO STATE
29	OSUN STATE
30	OYO STATE
31	PLATEAU STATE

32	RIVER STATE
33	SOKOTO STATE
34	TARABA STATE
35	YOBE STATE
36	ZAMFARA STATE
37	FCT, ABUJA
SENATORIAL DISTRICT : 1 DIGIT	
CODE	DESCRIPTION
1	A
2	B
3	C
CODE	LGAs/WARDS
2	North East
35	Yobe State
3	Zone C
01	BADE
23530101	DAGONA
23530102	GWIO KURA
23530103	KATUZU
23530104	L/AUDU/L ALWALI
23530105	LAWAN FANNAMI
23530106	LAWAN MUSA
23530107	SARKI HAUSA
23530108	TAGALI/SUGUM
23530109	USUR/DA
23530110	ZANGO M/Z UMAR
2	North East
35	Yobe State
1	Zone A
02	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
2	North East
35	Yobe State
1	Zone A

03	DAMATURU
23510301	BINDIGARI/PAWARI
23510302	DAMAKASU
23510303	DAMATURU CENTRAL
23510304	GAMBIR/MADURI
23510305	KALALLAWA/GABAI
23510306	KUKARETA/WARSALA
23510307	MAISANDARI W. IBRAHIM
23510308	MURFAKALAM
23510309	NAYINAWA
23510310	NJIWAJI GWANGE
23510311	SASAWA/KABARU
2	North East
35	Yobe State
2	Zone B
04	FIKA
23520401	DAYA/CHANA
23520402	FIKA/ANZE
23520403	GADAKA/SHEMBIRE
23520404	GUDI/DOZI GODOWOLI
23520405	JAANGA/BOZA
23520406	MUBI/FUSAMI
23520407	NGALDA/DUMBULWA
23520408	SHOYE/GARIN ABA
23520409	TURMI/MALURI
23520410	ZANGAYA/MAZAWUN
2	North East
35	Yobe State
2	Zone B
05	FUNE
23520501	ABAKIRE
23520502	ALAGARNO
23520503	BORNO KIJ/NGALRHO
23520504	DAMAGUM TOWN
23520505	DAURA/BULANYIWA
23520506	DODON KUKA/GISHIWARI
23520507	FUNE/NGELZARMA
23520508	GABATASHA
23520509	GUDUGURKA/MARMARI
23520510	JAJERE/BANELLEWA
23520511	KAYERI
23520512	KOLLERE/KAJAJE
2	North East

35	Yobe State
1	Zone A
06	GEIDAM
23510601	ASHEIKRI
23510602	BALLE/GALLABA
23510603	DAMAKARWA/KUSUR
23510604	DEGINA/FUKURTI
23510605	FITCHIMIRAM
23510606	KAWURI
23510607	HAUSARI
23510608	KAWURI
23510609	MA'ANNA/DAGAMBI
23510610	SHAMEKURA/DILAWA
23510611	ZURGU/BORKO
2	North East
35	Yobe State
1	Zone A
07	GUJBA
23510701	BUNI LAWANTI
23510702	BUNI YADI
23510703	DADINGEL
23510704	GONIRI
23510705	GOTALA/GOTUMBA
23510706	GUJBA EAST
23510707	MANDUNARI
23510708	MUTAI
23510709	NGURBUWA
23510710	WAGIR
2	North East
35	Yobe State
1	Zone A
08	GULANI
23510801	BARA
23510802	BORNO KIJI/TETTEBA
23510803	BULRAFA
23510804	BUMSA
23510805	DOKSHI
23510806	GABAI
23510807	GAGURE
23510808	GARIN TUWA
23510809	GULANI
23510810	KUSHIMGA
23510811	NJIBULWA

23510812	RUHU
2	North East
35	Yobe State
3	Zone C
09	JAKUSKO
23530901	BUDUWA/SAMINAKA
23530902	DUMBARI
23530903	GIR-GIR
23530904	GOGARAM
23530905	JABA
23530906	JAKUSKO
23530907	JAWIR/KATAMMA
23530908	LAFIA LOI-LOI
23530909	MUGURAM
23530910	ZABUDUM/DACHIA
2	North East
35	Yobe State
3	Zone C
10	KARASUWA
23531001	BUKARTI
23531002	FAJI GANARI
23531003	GARI GAWO
23531004	GASMA
23531005	JAIJ MAJI
23531006	KARASUWA GALU
23531007	KARASUWA GARIN DUNA
23531008	WACHAKAL
23531009	WARO
23531010	JAJERI
2	North East
35	Yobe State
3	Zone C
11	MACHINA
23531101	BOGO
23531102	DAMAI
23531103	DOLE
23531104	FALIMARAM
23531105	KOMKOMMA
23531106	KUKA YASKU
23531107	LAMISU
23531108	MACHINA
23531109	MASKANDARE
23531110	TAGANAMA

2	North East
35	Yobe State
2	Zone B
12	NANGERE
23521201	CHILARIYE
23521202	DADISO/CHUKURIWA
23521203	DAWASA/G. BABA
23521204	DAZIGAU
23521205	DEGUBI
23521206	KUKURI/CHIROMARI
23521207	LANGAWA/DARIN
23521208	NANGERE
23521209	PAKARAU KERE K/FULANI
23521210	TIKAU
23521211	WATINANI
2	North East
35	Yobe State
3	Zone C
13	NGURU
23531301	BULABULIN
23531302	BULAGUWA
23531303	DABULE
23531304	DUMSAI/DOGON-KUKA
23531305	GARBI/BAMIBORI
23531306	HAUSARI
23531307	KANURI
23531308	MAJA-KURA
23531309	MIRBA-KABIR/SAGIR
23531310	NGILEWA
2	North East
35	Yobe State
2	Zone B
14	POTISKUM
23521401	BARE-BARI-BAUYA/LAILAI
23521402	BOLEWA"A"
23521403	BOLEWA"B"
23521404	DANCHUWA/BULA
23521405	DOGO NINI
23521406	DOGO TEBO
23521407	HAUSAWA/M SALHE
23521408	NGOJIN/ ALARABA
23521409	MAMUDO
23521410	YERIMARAM

2	North East
35	Yobe State
1	Zone A
15	TARMUWA
23511501	BABANGIDA
23511502	BARKAMI/BULTURI
23511503	BIRIRI/CHUROKUSKO
23511504	JUMBAM
23511505	KOKA/SUNGUL
23511506	KORIYEL
23511507	LANTEWA
23511508	MAFA
23511509	MANDAADA
23511510	SHEKAU
2	North East
35	Yobe State
1	Zone A
16	YUNUSARI
23511601	BULTUWA/MAR/YARO
23511602	DARA/TOSHIA
23511603	DEGALTURA/NGAMZAI
23511604	DEKWA
23511605	DILALA/WALGI
23511606	MAIRARI
23511607	MOZOGUN KUJARI
23511608	NGIRABO
23511609	WADI/KAFIYA
23511610	ZAJIBIRIRI/DUMBOL/ZAI
2	North East
35	Yobe State
1	Zone C
17	YUSUFARI
23531701	ALANJIRORI
23531702	GUMSHI
23531703	GUYA
23531704	JEBUWA
23531705	KAJIMARAM SUMBOR
23531706	KASKA TULOTULO
23531707	KUMAGUNNAM
23531708	MAIMALARI
23531709	MAYORI
23531710	YUSUFARI

