

# An Assessment of the Trend in the Unified Chart of Accounts in Some Selected Government Ministries in Nigeria (2008-2017)

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## Abstract

Nigeria has since 2010 adopted the IPSAS and has equally accepted all that the new standard has to offer which includes the chart of accounts (COA). The COA adopted in Nigeria is prescribed by the International Public Sector Accounting Standards Board (IPSASB) and it is called the unified national chart of accounts with the objective that the presentation of accounts must follow a uniform pattern. In addition to that, the COA adopted in Nigeria is a flexible one because it does not use the same coding structure as the styles for coding differ in number of digits to be used. But as at 2017, it was obvious that so many ministries in Nigeria had consistently prepared and presented the budget statements using the IPSAS coding structure but are yet to classify accounts with the IPSAS approved standard budget classification methods.

## Introduction

Chart of accounts (COA) is a system of assigning numbers to the various names of accounts found in the general ledger. It is a multiple report format guided by listing all the accounts titles found in the general ledger of a company, whether complex or simple and assigning reference codes to them for ease of identification. Clemenson (2003) defined COA as a coding formula used in the system to classify accounts; it is not a system of creating another set of accounts but are used to improve the already created system for easy reporting of information. These charts of account which are systematically structured from different chart fields which run in 1-10 to  $\infty$  numbering digits (e.g 2 digits, 3 digits .....10 digits = 1000000000 etc) can also be alpha numeric in nature. The use of chart in accounts brings about consistency in the accounting system, ease of reporting information and enables better decision making. It is a flexible system where the code used in one state may differ from another (the numbers used for the charts are mandatory and open). In using charts of accounts, it follows a general rule of assigning one (1) to assets and (two) to liabilities etc. COA is a budgeting requirement introduced to the public sector through the provisions of the IPSAS, though from the history of COA, (in the 70s) it was developed mainly for the funders and small organizations but excluding the public sector, and was called the model chart of accounts in the United States of America at that time. But today, it has developed and is recommended for the public sector as well by IPSAS.

In Nigeria, the use of COA is not common in the private sectors, but is used mostly by the government establishments in response to budget requirements; no doubt, the private sectors can adopt them by choice. In the IPSAS road map, it was emphasized that the COA is a flexible one because the chart of accounts do not use the same coding system. The styles for coding COA differ from one jurisdiction or country to the other as well as in the number of digits to be used. But the unification comes in where there is uniform mode of accounting practices which must be coded in digits where assets takes the number one digit as a starting point and liabilities takes the number two digit which in all must portray the attitude of transparency in government.

IPSAS makes use of numbers because in the public sector, budgeting is a complex task which is made up of un-defined classification structure or too many accounts, sub-accounts, and sub-sub-accounts. Some make use of digits like 14 to 15 digits all in one statement, subhead, vote and sub votes head. And even with the presence of the previously used COA, the process was still tedious to operate. But with the adoption of IPSAS (which acknowledges classification by numbers) in the year 2010 in Nigeria, there is proper organization and there is no confusion in the utilization of account codes, heads and subheads in the budgetary coding system. The purpose of this study is to examine the trend of the chart of accounts in Nigeria for the period 2008-2017.

## Review of Related Literature

Cooper & Pattanayak, (2011) emphasized that the COA is made up of several hierarchies or several segments called the chart fields such as fund, activities, program etc which are consolidated across several other Departments, Parastatals, Ministries, Agencies. As a follow up on proper classification of accounts, Le (2014) emphasized that the COA must include the relevant ledger codes for supporting various standards and if the account is under accrual, it must be specified. That was why Hadden (2014), emphasized that Classifications change frequently in the public sector to reflect organizational adjustments.

Since budget formulation differ among countries and levels of government, so also does chart of accounts. In Nigeria, the COA differs in some states only by the number of digits used. Some states like Yobe, Edo, Kano

have prepared their budget for the previous years and have used coding structures between 10 and 30 digits. The chart of accounts though differs in classification codes are similar in the mode of preparation and still encourages transparent preparation of accounts. All these portray flexibility in the chart of accounts and a practical case is seen in table one (1) below where in the years 2008 and 2009 (the year before the adoption of IPSAS), the Nigerian budget was prepared using mostly 15 digits representing numbers like (020000001100001, 03000000110003201 etc see appendix I). But in the years 2011-2017 (the years after the adoption of IPSAS), the digits varied from 7 to 8 and 10 respectively. This was a fair practice of flexibility in the coding structure. More so, some states in Nigeria have adopted the COA using digits but it should be made clear that the account presentation must follow a uniform pattern to portray the attitude of transparency.

### International Public Sector Accounting Standards (IPSAS)

It was in the year 2010 that the Federal Executive Council (FEC) in Nigeria approved that Nigeria should adopt the International Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSAS) for both the public and private sectors respectively. It was also emphasized that the implementation of the International Public Sector Accounting Standards, (IPSAS) by the government parastatals will commence in the country by January 2013

In the IPSAS roadmap, it was stated that the chart of accounts is flexible and the one used in one country could differ in another. That is the code used in one state could differ from another. The unifying element is that assets must be graded number one (1), liabilities =2, revenue=3, expenses=4 and equity=5. There must be uniform mode of account presentation and practices and the adopted COA must be in digits (numbers) or must have a unified numeric structure.

### Data analysis, Results and Discussion

The research adopted a trend study where the chart of accounts of different years as used in the federal government budget were tabulated, compared and analysed. The data used were collected from federal government budget from year 2008-2017, which was sourced from the website of the budget office of the federation. Secondary sources of data were used for the study and the study population consists of all the 32 core government ministries/departments found in the budget release of Nigeria for the periods 2008-2017.

Below is a schedule of the number of digits used in the budget of the selected ministries in Nigeria before and after the adoption of IPSAS in Nigeria.

**Table :1.**

**A schedule of the number of digits used in the budget of the federal ministries in Nigeria: 2008-2017**

NAME OF MINISTRY	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Ministry of youth development	15	15	15	7	8	10	10	10	10	10
Ministry of women affairs	15	15	15	7	8	10	10	10	10	10
Ministry of agriculture and water resources	15	14	14	7	8	10	10	10	10	10
Ministry of auditor general for the Federation	17	15	15	7	8	10	10	10	10	10
Defence/ MOD/Army/Air force/ Navy	15	15	15	7	8	10	10	10	10	10
Ministry of Education	15	15	15	7	8	10	10	10	10	10
Ministry of federal capital territory administration	15	15	15	7	8	10	10	10	10	10
Ministry of foreign and intergovernmental affairs	15	15	15	7	8	10	10	10	10	10
Ministry of finance	15	15	15	7	8	10	10	10	10	10
Ministry of health	15	15	15	7	8	10	10	10	10	10
Ministry of commerce and industry	15	15	15	7	8	10	10	10	10	10
Ministry of Information and communication	15	15	15	7	8	10	10	10	10	10
Ministry of interior	15	15	15	7	8	10	10	10	10	10
Office of the head of service of the federation	15	15	15	7	8	10	10	10	10	10
Ministry of justice	15	15	15	7	7	10	10	10	10	10
Ministry of labour and productivity	15	15	15	7	8	10	10	10	10	10
Ministry of science and technology	15	15	15	7	8	10	10	10	10	10
Ministry of transportation	15	15	15	7	8	10	10	10	10	10
Ministry of power	15	15	15	7	8	10	10	10	10	10
National salaries, income and wages commission	15	15	15	7	8	10	10	10	10	10
Ministry of mines and steel development	15	15	15	7	8	10	10	10	10	10
Ministry of works, housing and urban development	15	15	15	7	8	10	10	10	10	10
Ministry of police affairs	15	15	15	7	8	10	10	10	10	10
National planning commission	15	15	15	7	8	10	10	10	10	10
National sports commission	15	15	15	7	8	10	10	10	10	10
Office of national security adviser	15	15	15	7	8	10	10	10	10	10
Ministry of petroleum resources	15	15	15	7	8	10	10	10	10	10
Police formation and command	17	15	15	7	8	10	10	10	10	10
Ministry of aviation	15	15	15	7	8	10	10	10	10	10
Intelligence community	15	15	15	7	8	10	10	10	10	10
Ministry of Niger Delta	15	15	15	7	7	10	10	10	10	10
Ministry of special duties	15	15	15	7	8	10	10	10	10	10

Source: BUDGET OF THE FEDERAL REPUBLIC OF NIGERIA, 2008-2017

The table above shows the number of digits used in each ministry on the statements found in Nigerian

budgetary system. In the table above, it showed that the digits or coding structure used in the federal government budget from year 2008- 2013 started with the number zero (e.g 0230008766 See appendix I) which is contrary to the requirements of IPSAS that all assets should begin with the code number one (1) and expenses with a number two (2). In addition to that, the requirement by IPSAS that the coding structure should be based on a standard budget classification and should consist of six segments which are Administrative, Economic, Functional, Fund, Program and Geographic segments which are further broken down into other account classifications has not been followed as shown in Appendix II and III.

In year 2008-2010, the chart of accounts used in these years are characterized by a lengthy code numbers of 15-17 digits, some of the ministries are coded with 15 digits while some ministries like the ministry of auditor general and ministry of police command vary by one or two digits. This showed that there was a lot of inconsistency in the charting system previously adopted. On the other hand, the table also revealed that from the year 2011-2017 (which is a period after Nigeria adopted the IPSAS and IFRS), there were some certain amount of reduction in the number of digits used which was done to reflect the ongoing IPSAS reform. The number of digits used dropped to seven (7) in 2011, eight (8) in 2012 and ten (10) in 2013 to 2017 but with some few variations in ministry of Niger delta and ministry of justice (in year 2013). In all, Nigeria had always prepared her budgets using digits even before the specifications by the IPSAS. This is because prior to the introduction of IPSAS in Nigeria, a programme on medical chart of accounts was conducted in Nigeria in year 2006/2007 by the DFID. As a result, some states like Ekiti, Kaduna, Enugu, Jigawa and Kano participated fully in that programme which helped broaden their knowledge on the preparation of charts of account in the budget structures of their various states.

In the IPSAB road map, it was specifically stated that numbers should be used for charting as well as divisions of the accounts into segments such as fund, location, economic etc for proper clarification, simplicity, transparency and accountability. But what the budget shows is insufficient because, it only presents the use of digits but not yet into hierarchies/divisions. Therefore, as stated in the table above, the numbering used prior to 2011 was based on heads and subheads with numerous digits but with the adjustments from IPSAS, there is only a consistent reduction in the codes and not in divisions.

## Conclusion

As a form of reorganization, the IPSAS introduced the chart of account in the public sector to reduce the problems found in this area (budgeting is a complex exercise in the public sector). A good government chart of account is one that is simple to understand, has clarity in appearance, well planned and designed because it is a control tool used by the government for decision-making purposes because a faulty COA will lead to a faulty decision. Nigeria has since 2010 adopted the IPSAS and has equally accepted all that the new standard has to offer which includes the chart of accounts (COA). The COA adopted in Nigeria is a flexible one because it does not use the same coding system, and the styles for coding differed in the number of digits used up till 2013 from when the digits has remained ten (10) till the year 2017.

The COA adopted in Nigeria is prescribed by the IPSASB and is called the unified national chart of accounts with the objective that the presentation of accounts must follow a uniform pattern. But the unifying element comes in where there is uniform mode of accounting practices which must be coded in digits; the mode of classification must be in numeric (digits) where assets takes the number one digit and liabilities takes the number two digit as well as divisions. Up till 2017, the Nigerian budget has been prepared and presented using the IPSAS coding structure but are still intone with the old budget classification methods. That is, the Nigerian budgets are yet to reflect the IPSAS standard budget classification methods in the presentation of accounts.

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## APPENDIX I

### A schedule of the code numbers used in some federal government ministries.

YEAR	Ministry of agriculture	Ministry of audit	Ministry of transportation	Ministry of power	Ministry of justice	Ministry of Niger Delta
2008	02500001100001	026000001100001	049000001100001	044065307000001	041000001100001	029060707000001
2009	02500007000001	026000007000001	049000007000001	043000007000001	041000007000001	071000007000001
2010	02500007000001	026000007000001	049000007000001	043000007000001	041000007000001	071000007000001
2011	21010101	21010101	0229001	21010101	21010101	0451001
2012	0215001	140001	0145001	0231001	0326001	0451001
2013	0215001001	140001001	nil	0231001001	0326002001	0451001001

Source: BUDGET OF THE FEDERAL REPUBLIC OF NIGERIA, 2008-2013

## APPENDIX II

### 2008 BUDGET OF THE FEDERAL REPUBLIC OF NIGERIA

#### FEDERAL MINISTRY OF AGRICULTURE AND WATER RESOURCES

<b>TOTAL ALLOCATION:</b>	<b>75,324,031,463</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>
<b>025000001100001</b>	<b>TOTAL PERSONNEL COST</b>
<b>025000001100010</b>	<b>SALARY &amp; WAGES - GENERAL</b>
025000001100011	CONSOLIDATED SALARY
<b>025000001200020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>
025000001200021	NON-REGULAR ALLOWANCES
025000001200022	RENT SUBSIDY
<b>025000001300030</b>	<b>SOCIAL CONTRIBUTION</b>
025000001300031	NHIS
025000001300032	PENSION
<b>025000002000100</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>
<b>025000002050110</b>	<b>TRAVELS &amp; TRANSPORT - GENERAL</b>
025000002050111	LOCAL TRAVELS & TRANSPORT
025000002050112	INTERNATIONAL TRAVELS & TRANSPORT
<b>025000002060120</b>	<b>TRAVELS &amp; TRANSPORT (TRAINING) - GENERAL</b>
025000002060121	LOCAL TRAVELS & TRANSPORT
	<b>5,353,428,931</b>
	<b>4,764,214,839</b>
	<b>4,764,214,839</b>
	<b>0</b>
	<b>589,214,092</b>
	235,685,637
	353,528,455
	<b>1,387,878,899</b>
	<b>164,403,157</b>
	89,773,790
	74,629,367
	<b>126,003,979</b>
	64,412,478

**MINISTRY OF AUDITOR GENERAL FOR THE FEDERATION**

**2,477,435,789**

**TOTAL ALLOCATION:**

<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>026000001100001</b>	<b>TOTAL PERSONNEL COST</b>	<b>955,850,941</b>
<b>026000001100010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>885,047,168</b>
026000001100011	CONSOLIDATED SALARY	885,047,168
<b>026000001200020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	
026000001200021	REGULAR ALLOWANCES	-
<b>026000001300030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>70,803,773</b>
026000001300031	NHIS	30,976,651
026000001300032	PENSION	39,827,123
<b>026000002000100</b>	<b>TOTAL GOODS AND NON PERSONAL SERVICES - GENERAL</b>	<b>1,221,584,848</b>
<b>026000002050110</b>	<b>TRAVELS &amp; TRANSPORT - GENERAL</b>	<b>298,323,387</b>
026000002050111	LOCAL TRAVELS & TRANSPORT	203,823,387
026000002050112	INTERNATIONAL TRAVELS & TRANSPORT	94,500,000

**FEDERAL MINISTRY OF POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE**

**TOTAL ALLOCATION:**

**90,875,187**

<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>044065307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>45,635,187</b>
<b>044065307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>33,772,295</b>
044065307000011	CONSOLIDATED SALARY	33,772,295
<b>044065307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>7,641,356</b>
044065307000021	NON-REGULAR ALLOWANCES	430,000
044065307000022	RENT SUBSIDY	7,211,356
<b>044065307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>4,221,537</b>
044065307000031	NHIS	1,688,615
044065307000032	PENSION	2,532,922
<b>044065307001401</b>	<b>TOTAL GOODS AND NON PERSONAL SERVICES - GENERAL</b>	<b>9,240,000</b>
<b>TOTAL CAPITAL PROJECT ONGOING PROJECTS (OTHERS)</b>		<b>36,000,000</b>
<b>044065320010000</b>	<b>ACQUISITION OF EQUIPMENT FOR ADVANCED MANUFACTURING WORKSHOP AND REVERSE ENGINEERING ON SMALL TRANSFORMERS</b>	<b>30,000,000</b>
<b>044065320020000</b>	<b>EXPANSION &amp; PHYSICAL DEVELOPMENT OF PEEMADi SITE &amp; INFRASTRUCTURE</b>	<b>6,000,000</b>

**FEDERAL MINISTRY OF TRANSPORTATION**

<b>0490000</b>	<b>TRANSPORTATION ( WORKS SECTOR)</b>	
<b>TOTAL ALLOCATION:</b>	<b>75,241,481,758</b>	
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>049000001100001</b>	<b>TOTAL PERSONNEL COST</b>	<b>2,458,980,431</b>
<b>049000001100010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>2,188,631,116</b>
049000001100011	CONSOLIDATED SALARY	2,188,631,116
<b>049000001200020</b>	<b>BENEFITS AND ALLOWANCES - 0</b>	
	<b>GENERAL</b>	
049000001200021	NON-REGULAR ALLOWANCES	0
<b>049000001300030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>270,349,315</b>
049000001300031	NHIS	108,139,726
049000001300032	PENSION	162,209,589
<b>049000002000100</b>	<b>TOTAL GOODS AND NON - 966,033,104</b>	
	<b>PERSONAL SERVICES - GENERAL</b>	
<b>049000002050110</b>	<b>TRAVELS &amp; TRANSPORT - GENERAL</b>	<b>151,963,457</b>
049000002050111	LOCAL TRAVELS & TRANSPORT	117,600,000
049000002050112	INTERNATIONAL TRAVELS & TRANSPORT	34,363,457
<b>049000002250500</b>	<b>TRAVELS &amp; TRANSPORT 61,708,479</b>	
	<b>(TRAINING) - GENERAL</b>	
049000002250501	LOCAL TRAINING	35,458,479
049000002250502	INTERNATIONAL TRAVELS & TRANSPORT	26,250,000

**FEDERAL MINISTRY OF JUSTICE**

<b>TOTAL ALLOCATION:</b>	<b>4,030,180,452</b>	
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>041000001100001</b>	<b>TOTAL PERSONNEL COST</b>	<b>835,180,452</b>
<b>041000001100010</b>	<b>SALARY &amp; WAGES - 706,631,226</b>	
	<b>GENERAL</b>	
041000001100011	CONSOLIDATED SALARY	706,631,226
<b>041000001200020</b>	<b>BENEFITS AND 73,181,375</b>	
	<b>ALLOWANCES - GENERAL</b>	
041000001200021	REGULAR ALLOWANCES	73,181,375
041000001200022	NON-REGULAR ALLOWANCES	0
<b>041000001300030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>55,367,851</b>
041000001300031	NHIS	24,732,093
041000001300032	PENSION	30,635,758
<b>041000002000100</b>	<b>TOTAL GOODS AND NON - 2,800,000,000</b>	
	<b>PERSONAL SERVICES -</b>	
	<b>GENERAL</b>	
<b>041000002050110</b>	<b>TRAVELS &amp; TRANSPORT - 128,000,000</b>	
	<b>GENERAL</b>	
041000002050111	LOCAL TRAVELS & TRANSPORT	60,000,000
041000002050112	INTERNATIONAL TRAVELS & TRANSPORT	68,000,000



**FEDERAL MINISTRY OF NIGER DELTA RIVER BASIN DEVELOPMENT AUTHORITY**

<b>TOTAL ALLOCATION:</b>	<b>1,371,833,054</b>
Classification No.	<b>EXPENDITURE ITEMS</b>
029060707000001	<b>TOTAL PERSONNEL COST 291,942,565</b>
029060707000010	<b>SALARY &amp; WAGES - 259,504,502</b>
	<b>GENERAL</b>
029060707000011	CONSOLIDATED SALARY 259,504,502
029060707000020	<b>BENEFITS AND 0</b>
	<b>ALLOWANCES – GENERAL</b>
029060707000021	RENT SUBSIDY
029060707000030	<b>SOCIAL CONTRIBUTION 32,438,063</b>
029060707000031	NHIS 12,975,225
029060707000032	PENSION 19,462,838
029060707001401	<b>TOTAL GOODS AND NON - 79,890,489</b>
	<b>PERSONAL SERVICES –</b>
	<b>GENERAL</b>
<b>TOTAL CAPITAL PROJECT</b>	<b>1,000,000,000</b>
029060730000000	<b>MDGS ONGOING F/L MDAS 987,500,000</b>
	<b>PROJECTS</b>
029060730010000	FLOOD AND EROSION 20,000,000
	CONTROL PROJECTS AT
	ELIBRADA, EKPORO,
	RUMUCHE II, AGWARA,
	ETEAMA AGBAROH,
	TORUGBENE AND ODE-
	ITSHEKIRI
029060730020000	PORT HARCOURT WATER 10,000,000
	SUPPLY SCHEME

**APPENDIX III**  
**2013/ 2014 / 2017 BUDGET**  
**MINISTRY OF AUDITOR GENERAL FOR THE FEDERATION**

ACCOUNT CODE	ACCOUNT NAME	=N=
<b>140,001,001</b>	<b>PERSONNEL COST</b>	<b>1,815,699,618</b>
21010101	CONSOLIDATED SALARY	1,613,955,216
21020201	NHIS	80,697,761
21020202	CONTRIBUTORY PENSION	121,046,641
<b>02201</b>	<b>OVERHEAD COST</b>	<b>892,523,708</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,934,764
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	125,892,102
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	17,550,163

MINISTRY OF JUSTICE HQTRS		
<b>032600</b>	<b>PERSONNEL COST</b>	<b>1,735,408,832</b>
21010101	CONSOLIDATED SALARY	1,460,925,267
21020101	NON REGULAR ALLOWANCES	91,867,906
21020201	NHIS	73,046,263
21020202	CONTRIBUTORY PENSION	109,569,395
<b>02201</b>	<b>OVERHEAD COST</b>	<b>3,603,032,502</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	68,973,983
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	122,270,156
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	46,735,280

MINISTRY OF NIGER DELTA AFFAIRS		
<b>0451001001</b>	<b>PERSONNEL COST</b>	<b>917,207,171</b>
21010101	CONSOLIDATED SALARY	815,295,263
21020201	NHIS	40,764,763
21020202	CONTRIBUTORY PENSION	61,147,145
<b>02201</b>	<b>OVERHEAD COST</b>	<b>1,475,169,903</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	55,454,707
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	105,363,943
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	55,690,944
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	55,690,944
22020201	ELECTRICITY CHARGES	1,313,456



**2014 FEDERAL MINISTRY OF FINANCE  
 2014 FGN BUDGET PROPOSAL**

NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
1	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	1,047,122,797	2,185,547,656	3,232,670,453	1,842,631,560	5,075,302,013
2	0220002001	DEBT MANAGEMENT OFFICE	443,105,555	712,169,506,989	712,612,612,544	25,002,381	712,637,614,925
3	0220003001	BUDGET OFFICE OF THE FEDERATION	791,575,683	753,296,472	1,544,872,155	30,942,381	1,575,814,536
4	0220003002	SERVICE WIDE VOTE NATIONAL INSURANCE COMMISSION	118,034,541,984	372,554,417,056	490,588,959,040	433,584,612,357	924,173,571,397
5	0220004001	INVESTMENT AND SECURITIES TRIBUNAL OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	328,026,699	214,365,530	542,392,229	0	542,392,229
6	0220006001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD)	330,446,703	212,206,338	542,653,041	32,746,573	575,399,614
7	0220007001		3,402,500,217	1,063,607,590	4,466,107,807	862,352,322	5,328,460,129
8	0220015001		805,998,943	1,971,992,102	2,777,991,045	737,601,051	3,515,592,096
			125,183,318,581	1,091,124,939,734	1,216,308,258,314	437,115,888,625	1,653,424,146,940
<b>0220001001 FEDERAL MINISTRY OF FINANCE - HQTRS</b>							
CODE	LINE ITEM		AMOUNT				
2	EXPENDITURE		5,075,302,013				
21	PERSONNEL COST		1,047,122,797				
2101	SALARY		930,775,820				
210101	SALARIES AND WAGES		930,775,820				
21010101	SALARY		930,775,820				
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		116,346,977				
210202	SOCIAL CONTRIBUTIONS		116,346,977				
21020201	NHIS		46,538,791				
21020202	CONTRIBUTORY PENSION		69,808,186				
22	OTHER RECURRENT COSTS		2,185,547,656				
2202	OVERHEAD COST		2,185,547,656				

Federal Republic of Nigeria 2017 APPROPRIATION ACT Federal Government of Nigeria

**FEDERAL MINISTRY OF COMMUNICATION TECHNOLOGY- HQTRS  
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NO	CODE	MDA	TOTAL PERSONNEL	TOTAL OVERHEAD	TOTAL RECURRENT	TOTAL CAPITAL	TOTAL ALLOCATION
1.	0156001001	FEDERAL MINISTRY OF COMMUNICATION TECHNOLOGY- HQTRS	742,880,502	203,791,496	<b>946,671,998</b>	6,558,982,259	<b>7,505,654,257</b>
2.	0156003001	NIGERIAN COMMUNICATION SATELLITE LIMITED	2,267,733,826	63,183,065	<b>2,330,916,891</b>	1,579,999,999	<b>3,910,916,890</b>
3.	0156006001	NIPOST	7,915,193,845	0	<b>7,915,193,845</b>	0	<b>7,915,193,845</b>
			<b>10,925,808,173</b>	<b>266,974,561</b>	<b>8,138,982,258</b>	<b>19,331,764,992</b>	