



**THE REPUBLIC OF UGANDA**

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# **CLASSIFICATIONS AND CHART OF ACCOUNTS**

***ACCOUNTANT GENERAL'S OFFICE  
NOVEMBER, 2021***

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## **FOREWORD**

A Chart of Accounts (CoA) is a critical element of the Public Financial Management (PFM) framework for classifying, recording and reporting information on financial plans, transactions and events in a systematic and consistent way. It plays a key role in government fiscal planning, financial management, accountability and financial reporting frameworks.

The Government of Uganda (GoU) decided in 2002, in line with many other countries, to adopt systems that will enable it to conform to International Public Sector Accounting Standards. One of such systems was the Government Finance Statistics (GFS) for the compilation and presentation of fiscal statistics. GFS Manual compliant COA was developed and issued in 2002 to promote accountability and transparency in Government finances, operations and oversight.

However, a lot of events/ reforms have since taken place including the shift from output based budgeting to program based budgeting enshrined in NDPIII, the need to transit and comply with the IPSAS standards and the need to comply with the requirements of GFS manual 2014 that replaced the GFS 2001.

The above have necessitated the review of the old Chart of Accounts issued in 2002. The review benefitted from widespread consultations from various stakeholders and is compliant with both the Government of Uganda legal and regulatory framework and the GFS Manual 2014.

The structure of this chart has 9 segments with a total of 43 digits from the 9 segments and 38 digits in the previous COA. New segments like the Program and Geographical location have been created and the vote cost center segment enhanced.

I would like to acknowledge the invaluable input accorded to this process by the Accounting Officers of entities and other stakeholders.

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**ACCOUNTANT GENERAL**

November 2021

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**LIST OF ACRONYMS**

ADB:	Africa Development Bank
ADF:	Africa Development Fund
AMFG:	Asset Management Framework and Guidelines
AU:	African Union
BADEA:	Arab Bank for Economic Development in Africa
BBS:	Bank of Uganda Banking System
BTC:	Belgium Technical Cooperation
CDC:	Commonwealth Development Corporation
CDO:	Cotton Development Organization
CL	Clearing Accounts
CERUDET:	Centenary Rural Development Trust
CMA:	Capital Markets Authority
COA:	Chart of Accounts
COMESA:	Common Market of Eastern and Southern Africa
DANIDA:	Danish International Development Agency
DDA:	Diary Development Authority
DEI:	Directorate of Ethics and Integrity
DFID:	Department for International Development
DGAL:	Directorate of Government Analytical Laboratory
DPP:	Directorate of Public Prosecutions
EAC:	East African Community
EADB:	East African Development Bank
EC:	Electoral Commission
EDF:	European Development Fund
WFP:	World Food Programme
EFT:	Electronic Fund Transfer
EGP:	Electronic Government Procurement
EOC:	Equal Opportunities Commission
ESC:	Education Service Commission
ESO:	External Security Organization
FAO:	Food and Agricultural Organisation
FIA:	Financial Intelligence Authority

FSA:	Foreign Service Allowance
GAVI:	Global Alliance for Vaccines and Immunization
GFS:	Government Finance Statistic
GIZ:	Gesellschaft für Internationale Zusammenarbeit
GOU:	Government of Uganda
HCM:	Human Capital Management
HSC:	Health Service Commission
IBRD:	International Bank for Reconstruction and Development
ICT:	Information and Communications Technology
IDA:	International Development Association
IDB:	Islamic Development Bank
IFAD:	International Fund for Agriculture and Development
IFC:	International Finance Corporation
IGAD:	Intergovernmental Authority for Development
IGG:	Inspector General of Government's Office
ILO:	International Labour Organisation
IMF:	International Monetary Fund
IPSAS:	International Public Sector Accounting Standards
ISO:	Internal Security Organization
JBIC:	Japanese Bank for International Cooperation
JICA:	Japanese International Cooperation Agency
JSC:	Judicial Service Commission
KCCA:	Kampala Capital City Authority
KOICA:	Korean International Cooperation Agency
LAN:	Local Area Network
LCV:	Local Council Five
LGFC:	Local Government Finance Commission
MALGs:	Ministries Agencies & Local Governments
MoFPED:	Ministry of Finance Planning & Economic Development
NAADS:	National Agricultural Advisory Services
NAGRC&DB:	National Animal Genetic Resource Centre and Data Bank
NARO:	National Agricultural Research Organization
NCDC:	National Curriculum Development Centre

NCIC:	National Citizenship and Immigration Control
NDP III:	The National Development Plan Phase III
NEMA:	National Environment Management Authority
NFA:	National Forestry Authority
NIRA:	National Identification and Registration Authority
NITA:	National Information Technologies Authority
NPA:	National Planning Authority
NPC:	National Population Council
NTR:	Non Tax Revenue
OAG:	Office of the Auditor General
OPEC:	Organisation of Petroleum Exporting Countries
OTT:	Over the Top Tax
OTV:	Owner's Transport Vehicle license
PAF:	Performance and Accountability Framework
PARL:	Parliamentary Commission
PAU:	Petroleum Authority of Uganda
PAYE:	Pay as You Earn
PBS:	Program Based Budgeting System
PFM:	Public Financial Management
PFMA:	Public Finance Management Act
PMO:	Private omnibus vehicle
PPDA:	Public Procurement & Disposal of Assets
PSC:	Public Service Commission
PSV:	Passenger Service Vehicle
SoE:	State Owned Enterprise
TASO:	The AIDS Support Organisation
TOP:	Treasury Operations
TSA:	Treasury Single Account
UAC:	Uganda Aids Commission
UBOS:	Uganda Bureau of Statistics
UBTS:	Uganda Blood Transfusion Services
UCDA:	Uganda Coffee Development Authority
UCF:	Uganda Consolidated Fund

UCI:	Uganda Cancer Institute
UDB:	Uganda Development Bank
UEPB:	Uganda Export Promotion Board
UHI:	Uganda Heart Institute
UHRC:	Uganda Human Rights Commission
UIA:	Uganda Investment Authority
UIRI:	Uganda Industrial Research Institute
ULC:	Uganda Land Commission
ULRC:	Uganda Law Reform Commission
UNAIDS:	United Nations Programme on HIV and AIDS
UNBS:	Uganda National Bureau of Standards
UNDP:	United Nations Development Programme
UNEB:	Uganda National Examination Board
UNEP:	United Nations Environment Programme
UNEPI:	United Nations Expanded Programme on Immunization
UNESCO:	United Nations Educational, Scientific & Cultural Organisation
UNHCR:	United Nations High Commissioner for Refugees
UNICEF:	United Nations Children's Fund
UNMA:	Uganda National Meteorological Authority
UNOP:	United Nations Office for Partnerships
UNOPS:	United Nations Office for Project Services
UNPF:	United Nations Population Fund
UNRA:	Uganda National Roads Authority
URA:	Uganda Revenue Authority
URSB:	Uganda Registration Services Bureau
USA:	United States of America
USE:	Uganda Securities Exchange
UTB:	Uganda Tourism Board
UVRI:	Uganda Virus Research Institute
VAT:	Value Added Tax
WHO:	World Health Organisation
WHT:	Withholding Tax
WTO:	World Trade Organisation



**STRUCTURE OF THE CHART OF ACCOUNTS**

**STRUCTURE OF THE CHART OF ACCOUNTS**

<b>Segment name</b>	<b>Segment Details</b>	<b>Digits</b>
Fund	Fund	2
Funding Source	Funding Source	3
Programme	Programme	2
	Sub-Programme	2
	Unspecified	2
Vote/Cost Center	Ministry/Agency/LG	3
	Directorate	2
	Department/PC/SoEs	3
	Unspecified	2
Project	Project	4
Budget Outputs	Outputs	6
Spare	Unspecified	4
Geographical Location	Region	2
Account	Account Class	1
	Item	1
	Sub item	1
	Sub-sub item	1
	Sub-sub-sub item	2
<b>Total</b>		<b>43</b>

**FUND CODES**

**FUND CODES**

This segment caters for the various Funds as established by the various laws of Uganda. E.g. the Constitution, PFMA, etc

<b>CODE</b>	<b>FUND</b>
01	Consolidated Fund
02	Contingencies Fund
03	Road Fund
04	Petroleum Fund
98	OAG System Control Fund*
99	System Control Fund*

\*System Funds

**FUNDING SOURCES****FUNDING SOURCE CODES**

The segment allows for analysis of revenues and payments by the source of funds. Sources of funds include both the domestic and foreign from private to large multinational donors.

<b>Fund Source Arrangement</b>			
001	-	099:	Domestic GOU (up to 99)
100	-	199:	Domestic Commercial Banks (up to 100)
200	-	299:	Other Domestic Fund Sources (up to 100)
300	-	399:	Foreign Commercial Banks (Up to 100)
400	-	499:	Multi-lateral Donors (up to 100)
500	-	649:	Bi-lateral Donors (up to 150)
650	-	750:	Other Foreign Donors (up to 150)

## FUNDING SOURCES

<b>CODE</b>	<b>TYPES OF FUNDING SOURCE</b>
<b>001 - 98</b>	<b>DOMESTIC GOVERNMENT OF UGANDA</b>
001	Unspecified
002	Central GOU Sources
003	Local Government Sources
004	NTR Sources
005	Other Government Units
998	Non Cash
<b>100 - 199</b>	<b>COMMERCIAL BANK SOURCES</b>
<b>100</b>	<b>Commercial Bank Sources</b>
101	Bank of Uganda
102	ABC Capital Bank Limited
103	Bank of Baroda
104	Bank of Africa Uganda Limited
105	Cairo International Bank Ltd
106	Centenary Rural Development Bank Limited
107	Citibank Uganda Limited
108	Bank of India (Uganda) Limited
109	Diamond Trust Bank Uganda Limited
110	DFCU Bank Limited
111	NCBA Bank Uganda Ltd
112	Ecobank Uganda limited
113	Orient Bank Limited
114	Stanbic Bank Uganda Limited
115	Standard Chartered Bank Uganda limited
116	Equity Bank Uganda Limited
117	ABSA Bank Uganda Limited
118	Exim Bank (Uganda) Ltd.
119	Finance Trust Bank Ltd

## FUNDING SOURCES

<b>CODE</b>	<b>TYPES OF FUNDING SOURCE</b>
120	Guaranty Trust Bank Uganda Ltd.
121	Housing Finance Bank Limited
122	KCB Bank Uganda Limited
123	Tropical Bank Limited
124	United Bank for Africa (Uganda) Limited
125	Afriland First Bank Uganda Limited
126	Opportunity Bank Uganda Limited
<b>200 - 299</b>	<b>OTHER DOMESTIC FUNDING SOURCES</b>
<b>200</b>	<b>Other Domestic Funding Sources</b>
<b>201 - 249</b>	<b>Finance corporations other than Commercial Banks</b>
201	Uganda Development Bank (UDB)
202	Centenary Rural Development Trust (CERUDET)
<b>250 - 274</b>	<b>Non- Financial Corporations</b>
251	Kinderhilfswerk (Uganda)
252	Uganda Society for Disabled Children
253	Action Aid (Uganda)
254	Baylor International (Uganda)
255	The Aids Support Organisation (TASO)
<b>275 - 299</b>	<b>Households</b>
<b>300 - 399</b>	<b>FOREIGN COMMERCIAL BANKS</b>
<b>300</b>	<b>Foreign Commercial Banks</b>
301	Bank Paribus
302	Exim Bank (U.S.A.)
303	Exim Bank (CHINA)
<b>400 - 499</b>	<b>MULTI-LATERAL DEVELOPMENT PARTNERS</b>
<b>400</b>	<b>Multi-lateral development partners</b>

## FUNDING SOURCES

<b>CODE</b>	<b>TYPES OF FUNDING SOURCE</b>
401	Africa Development Bank (ADB)
402	Africa Development Fund (ADF)
403	Arab Bank for Economic Development in Africa (BADEA)
404	Commonwealth Development Corporation (CDC)
405	East African Development Bank (EADB)
406	European Union (EU)
407	European Development Fund (EDF)
408	European Investment Bank
409	International Bank for Reconstruction and Development (IBRD)
410	International Development Association (IDA)
411	International Fund for Agriculture and Development (IFAD)
412	International Finance Corporation (IFC)
413	International Monetary Fund (IMF)
414	Islamic Development Bank
415	Organisation of Petroleum Exporting Countries (OPEC)
416	Nordic Development Fund
417	Shelter Afrique
418	PTA Bank
419	East African Community (EAC)
420	Joint (Multi/Basket) Financing
421	United Nations
422	United Nations Development Programme
423	World Food Programme
424	Global Environment Facility
425	Food and Agricultural Organisation
426	United Nations International Children's Emergency Fund (UNICEF)
427	United Nations Population Fund
428	United Nations Industrial Development Organisation
429	World Trade Organisation
430	International Center for Tropical Agriculture

## FUNDING SOURCES

<b>CODE</b>	<b>TYPES OF FUNDING SOURCE</b>
431	United Nations Conference on Trade and Development
432	United Nations Capital Development Fund
433	African Capacity Building Foundation
434	International Trade Center
435	East African Compensation Fund
436	Global Fund for HIV, TB and Malaria
437	United Nations High Commissioner for Refugees (UNHCR)
438	Joint United Nations Programme on HIV/AIDS (UNAIDS)
439	Commonwealth Fund for Technical Cooperation
440	International Labour Organisation (ILO)
441	United Nations Sahel Organisation
442	International Atomic Energy Agency
443	Common Fund for Commodities
444	United Nations Environment Programme
445	World Health Organisation (WHO)
446	United Nations International Drug Control Programme
447	United Nations Economic Commission for Africa
448	United Nations Development Fund for Women
449	United Nations Educational, Scientific and Cultural Organisation (UNESCO)
450	African Union
451	Global Alliance for Vaccines and Immunization (GAVI)
452	United Nations Office for Partnerships [UNOP]
453	Common Market of Eastern and Southern Africa (COMESA)
454	United Nations Office for Project Services (UNOPS)
455	Bill and Melinda Gates Foundation
456	Trade Mark East Africa
457	Cities Alliance
458	Japanese International Cooperation Agency (JICA)
459	Japanese Bank For International Cooperation (JBIC)

## FUNDING SOURCES

<b>CODE</b>	<b>TYPES OF FUNDING SOURCE</b>
460	Gesellschaft fur Internationale Zusammenarbeit (GIZ)
461	United Nations Expanded Programme on Immunisation (UNEPI)
462	Danish International Development Agency (DANIDA)
463	Korean International Cooperation Agency (KOICA)
<b>500 -599</b>	<b>BILATERAL DEVELOPMENT PARTNERS</b>
<b>500</b>	<b>Bilateral Development Partners</b>
501	Abu Dhabi
502	Algeria
503	Austria
504	Belgium
505	Burundi
506	Canada
507	China (PR)
508	Cuba
509	Czech Rep.
510	Denmark
511	Egypt
512	Finland
513	France
514	Germany Fed. Rep.
515	Greece
516	Iceland
517	India
518	Iran Islamic Rep.
519	Iraq
520	Ireland Rep of (Eire)
521	Israel
522	Italy
523	Japan



**FUNDING SOURCES**

<b>CODE</b>	<b>TYPES OF FUNDING SOURCE</b>
524	Kenya
525	Korea N. (PDR)
526	Korea S. (Rep)
527	Kuwait
528	Libya
529	Luxembourg
530	Malaysia
531	Mauritius
532	Morocco
533	Netherlands
534	Nigeria
535	Norway
536	Pakistan
537	Portugal
538	Russia
539	Rwanda
540	Saudi Arabia
541	Singapore
542	Spain
543	Sweden
544	Switzerland
545	Tanzania
546	Tunisia
547	Turkey
548	United Arab Emirates
549	United Kingdom
550	United States of America
551	Serbia
552	Australia
553	Qatar

## FUNDING SOURCES

<b>CODE</b>	<b>TYPES OF FUNDING SOURCE</b>
554	New Zealand
<b>650 -750</b>	<b>OTHER FOREIGN SOURCES OF FUNDS</b>
<b>650</b>	<b>Other Foreign Sources of Funds</b>
651	International Committee of the Red Cross
652	Save the Children Fund
653	International Development Research Centre
654	World Vision
655	Mac Arthur Foundation
656	Netherlands Development Organisation
657	Catholic Relief Services
658	Gatsby Charitable Foundation (U.K.)
659	Christian Engineers in Development
660	Lutheran World Services
661	Islamic African Relief Agency
662	Handicap International
663	Mildmay International
664	National Science Foundation – U.S.A.
665	Royal Commonwealth Society for the Blind
666	Belgium Technical Cooperation (BTC)
667	Christian Reformed Relief Committee
668	Euro Accord
669	Cooperative for Assistance and Relief Everywhere
670	UK Department for International Development (DFID)
671	Intergovernmental Authority for Development (IGAD)

## PROGRAMMES/SUB PROGRAMMES

## Programme Codes

This segment provides for the programmes and sub programmes as per the NDP III structure.

<b>Programme/sub- Programme code</b>	<b>Programme/ Sub-Programme name</b>
<b>010000</b>	<b>AGRO-INDUSTRIALIZATION</b>
010100	Institutional Strengthening and Coordination
010200	Agricultural Production and Productivity
010300	Storage, Agro-Processing and Value addition
010400	Agricultural Market Access and Competitiveness
010500	Agricultural Financing
<b>020000</b>	<b>MINERAL DEVELOPMENT</b>
020100	Mineral exploration, development and value addition
<b>030000</b>	<b>SUSTAINABLE PETROLEUM DEVELOPMENT</b>
030100	Upstream
030200	Midstream
030300	Downstream
<b>040000</b>	<b>MANUFACTURING</b>
040100	Industrial and Technological Development
040200	Trade Development
040300	Enabling Environment
<b>050000</b>	<b>TOURISM DEVELOPMENT</b>
050100	Marketing and Promotion
050200	Infrastructure, Product Development and Conservation
050300	Regulation and Skills Development
<b>060000</b>	<b>NATURAL RESOURCES, ENVIRONMENT, CLIMATE CHANGE, LAND AND WATER MANAGEMENT</b>
060100	Environment and Natural Resources Management
060200	Land Management

## PROGRAMMES/SUB PROGRAMMES

Programme/sub-	
Programme code	Programme/ Sub-Programme name
060300	Water Resources Management
<b>070000</b>	<b>PRIVATE SECTOR DEVELOPMENT</b>
070100	Enabling Environment
070200	Private Sector Institutional and Organizational Capacity
<b>080000</b>	<b>SUSTAINABLE ENERGY DEVELOPMENT</b>
080100	Generation
080200	Transmission and Distribution
080300	Renewable Energy Development
080400	Energy Efficiency
<b>090000</b>	<b>INTEGRATED TRANSPORT INFRASTRUCTURE AND SERVICES</b>
090100	Transport Regulation
090200	Land Use and Transport Planning
090300	Transport Infrastructure and Services Development
090400	Transport Asset Management
<b>100000</b>	<b>SUSTAINABLE URBANISATION AND HOUSING</b>
100100	Physical Planning and Urbanization
100200	Housing Development
100300	Institutional Coordination
<b>110000</b>	<b>DIGITAL TRANSFORMATION</b>
110100	ICT Infrastructure
110200	E-Services
110300	Research, Innovation and ICT skills development
110400	Enabling Environment
<b>120000</b>	<b>HUMAN CAPITAL DEVELOPMENT</b>
120100	Education, Sports and skills
120200	Population Health, Safety and Management
120300	Gender and Social Protection
120400	Labour and employment services
<b>130000</b>	<b>INNOVATION, TECHNOLOGY DEVELOPMENT AND</b>

**PROGRAMMES/SUB PROGRAMMES**

<b>Programme/sub- Programme code</b>	<b>Programme/ Sub-Programme name</b>
	<b>TRANSFER</b>
130100	Research and Development
130200	Industrial Value Chain Development
130300	STI Ecosystem Development
<b>140000</b>	<b>PUBLIC SECTOR TRANSFORMATION</b>
140100	Strengthening Accountability
140200	Government Structures and Systems
140300	Human Resource Management
140400	Decentralization and Local Economic Development
140500	Business Process Re-engineering and Information Management
<b>150000</b>	<b>COMMUNITY MOBILIZATION AND MINDSET CHANGE</b>
150100	Community sensitization and empowerment
150200	Strengthening institutional support
150300	Civic Education and Mindset change
<b>160000</b>	<b>GOVERNANCE AND SECURITY</b>
160100	Institutional Coordination
160200	Security
160300	Policy and Legislation Processes
160400	Access to Justice
160500	Anti-Corruption and Accountability
160600	Democratic Processes
160700	Refugee Protection & Migration Management
<b>170000</b>	<b>REGIONAL BALANCED DEVELOPMENT</b>
170100	Production and productivity
170200	Infrastructure Development
170300	Capacity Building of Leaders
<b>180000</b>	<b>DEVELOPMENT PLAN IMPLEMENTATION</b>
180100	Development Planning, Research, Evaluation and Statistics
180200	Resource Mobilization and Budgeting

**PROGRAMMES/SUB PROGRAMMES**

<b>Programme/sub-</b>	
<b>Programme code</b>	<b>Programme/ Sub-Programme name</b>
180300	Oversight, Implementation, Coordination and Monitoring
180400	Accountability Systems and Service Delivery
<b>190000</b>	<b>ADMINISTRATION OF JUSTICE</b>
190100	Institutional Coordination
190200	Civil Justice
190300	Criminal Justice
190400	Legal Education, Training and Research
<b>200000</b>	<b>LEGISLATION, OVERSIGHT AND REPRESENTATION</b>
200100	Legislation
200200	Oversight
200300	Representation
200400	Institutional Capacity

## VOTE COST CENTER SEGMENT

**Vote Cost Center Codes**

This segment provides for the votes/ entities with their respective directorates and departments for which appropriation is made by an appropriation act or Supplementary act. The entities [votes] are categorized under Ministries, Agencies, Public Universities and Self Accounting Tertiary Institutions, Referral Hospitals, Embassies/ Missions abroad, Municipal Councils, Cities and District Local Governments.

**Ministries [001-100]**

Code	Ministry
001	Office of the President
002	State House
003	Office of the Prime Minister
004	Ministry of Defence and Veteran Affairs
005	Ministry of Public Service
006	Ministry of Foreign Affairs
007	Ministry of Justice and Constitutional Affairs
008	Ministry of Finance, Planning and Economic Development
009	Ministry of Internal Affairs
010	Ministry of Agriculture, Animal Industry and Fisheries
011	Ministry of Local Government
012	Ministry of Lands, Housing and Urban Development
013	Ministry of Education and Sports
014	Ministry of Health
015	Ministry of Trade, Industry and Co-Operatives
016	Ministry of Works, and Transport
017	Ministry of Energy and Mineral Development
018	Ministry of Gender, Labour and Social Development
019	Ministry of Water and Environment
020	Ministry of Information Communication Technology and National Guidance
021	Ministry of East African Community Affairs

**VOTE COST CENTER SEGMENT**

<b>Code</b>	<b>Ministry</b>
022	Ministry of Tourism, Wildlife and Antiquities
023	Ministry of Kampala Capital City and Metropolitan Affairs



## VOTE COST CENTER SEGMENT

## Agencies [101-300]

Code	Agency
101	Courts of Judicature
102	Electoral Commission(EC)
103	Inspector General of Government's Office(IGG)
104	Parliamentary Commission(PARL)
105	Uganda Law Reform Commission(ULRC)
106	Uganda Human Rights Commission (UHRC)
107	Uganda Aids Commission (UAC)
108	National Planning Authority(NPA)
109	Uganda National Meteorological Authority (UNMA)
110	Uganda Industrial Research Institute (UIRI)
111	National Curriculum Development Centre (NCDC)
112	Directorate of Ethics and Integrity(DEI)
113	Uganda National Roads Authority (UNRA)
114	Uganda Cancer Institute (UCI)
115	Uganda Heart Institute (UHI)
116	Uganda National Medical Stores
117	Uganda Tourism Board (UTB)
118	Uganda Road Fund (RF)
119	Uganda Registration Services Bureau (URSB)
120	National Citizenship and Immigration Control(NCIC)
121	Diary Development Authority (DDA)
122	Kampala Capital City Authority(KCCA)
123	National Lotteries and Gaming Regulatory Board
124	Equal Opportunities Commission
125	National Animal Genetic Resource Centre and Data Bank
126	National Information Technology Authority
127	Uganda Virus Research Institute (UVRI)
128	Uganda National Examination Board (UNEB)
129	Financial Intelligence Authority (FIA)
130	Treasury Operations (TOP)

**VOTE COST CENTER SEGMENT**

<b>Code</b>	<b>Agency</b>
131	Office of the Auditor General (OAG)
132	Education Service Commission(ESC)
133	Directorate of Public Prosecutions(DPP)
134	Health Service Commission(HSC)
135	Directorate of Government Analytical Laboratory (DGAL)
136	Uganda Export Promotion Board (UEPB)
137	National Identification and Registration Authority (NIRA)
138	Uganda Investment Authority (UIA)
139	Petroleum Authority of Uganda (PAU)
140	Capital Markets Authority
141	Uganda Revenue Authority (URA)
142	National Agricultural Research Organization(NARO)
143	Uganda Bureau of Statistics (UBOS)
144	Uganda Police Force
145	Uganda Prisons Services
146	Public Service Commission (PSC)
147	Local Government Finance Commission(LGFC)
148	Judicial Service Commission(JSC)
149	National Population Council
150	National Environment Management Authority (NEMA)
151	Uganda Blood Transfusion Services (UBTS)
152	National Agricultural Advisory Services (NAADS)
153	Public Procurement and Disposal of Public Assets Authority
154	Uganda National Bureau of Standards (UNBS)
155	Cotton Development Organization
156	Uganda Land Commission (ULC)
157	National Forestry Authority(NFA)
158	Internal Security Organization (ISO)
159	External Security Organization (ESO)
160	Uganda Coffee Development Authority(UCDA)
161	Uganda Free Zones Authority

**VOTE COST CENTER SEGMENT**

<b>Code</b>	<b>Agency</b>
162	Uganda Microfinance Regulatory Authority
163	Uganda Retirements Benefits Regulatory Authority
164	National Council for Higher Education
165	Uganda Business and Technical Examination Board
166	National Council of Sports

**VOTE COST CENTER SEGMENT****Public Universities and Self Accounting Tertiary Institutions (PUSATIS) [301-400]**

<b>Code</b>	<b>PUSATI</b>
301	Makerere University
302	Mbarara University
303	Makerere University Business School
304	Kyambogo University
305	Busitema University
306	Muni University
307	Kabale University
308	Soroti University
309	Gulu University
310	Lira University
311	Law Development Centre.
312	Uganda Management Institute

**VOTE COST CENTER SEGMENT****Referral Hospitals [401-500]**

<b>Code</b>	<b>Hospital</b>
401	Mulago National Referral Hospital
402	Butabika National Referral Mental Hospital
403	Arua Regional Referral Hospital
404	Fort Portal Regional Referral Hospital
405	Gulu Regional Referral Hospital
406	Hoima Regional Referral Hospital
407	Jinja Regional Referral Hospital
408	Kabale Regional Referral Hospital
409	Masaka Regional Referral Hospital
410	Mbale Regional Referral Hospital
411	Soroti Regional Referral Hospital
412	Lira Regional Referral Hospital
413	Mbarara Regional Referral Hospital
414	Mubende Regional Referral Hospital
415	Moroto Regional Referral Hospital
416	China-Uganda Friendship Hospital Naguru
417	Kiruddu Specialised National Referral Hospital
418	Kawempe Specialised National Referral Hospital
419	Entebbe Regional Referral Hospital
420	Mulago Specialized Women and Neonatal Hospital
421	Kayunga Regional Referral Hospital
422	Yumbe Regional Referral Hospital

**VOTE COST CENTER SEGMENT**

**Missions/Embassies Abroad [501-600]**

<b>Code</b>	<b>Embassy/Mission</b>
501	Uganda Mission at the United Nations, New York
502	Uganda High Commission in the United Kingdom
503	Uganda High Commission in Canada , Ottawa
504	Uganda High Commission in India, New Delhi
505	Uganda High Commission in Kenya ,Nairobi
506	Uganda High Commission in Tanzania , Dar es Salaam
507	Uganda High Commission in Nigeria , Abuja
508	Uganda High Commission in South Africa , Pretoria
509	Uganda High Commission in Rwanda , Kigali
510	Uganda Embassy in the United States , Washington
511	Uganda Embassy in Egypt , Cairo
512	Uganda Embassy in Ethiopia, Addis Ababa
513	Uganda Embassy in China, Beijing
514	Uganda Embassy in Switzerland, Geneva
515	Uganda Embassy in Japan, Tokyo
516	Uganda Embassy in Saudi Arabia, Riyadh
517	Uganda Embassy in Denmark, Copenhagen
518	Uganda Embassy in Belgium, Brussels
519	Uganda Embassy in Italy, Rome
520	Uganda Embassy in DRC, Kinshasa
521	Uganda Embassy in Sudan, Khartoum
522	Uganda Embassy in France, Paris
523	Uganda Embassy in Germany, Berlin
524	Uganda Embassy in Iran, Tehran
525	Uganda Embassy in Russia, Moscow
526	Uganda Embassy in Australia, Canberra
527	Uganda Embassy in South Sudan, Juba
528	Uganda Embassy in United Arab Emirates, Abu Dhabi
529	Uganda Embassy in Burundi, Bujumbura
530	Uganda Consulate in China, Guangzhou

**VOTE COST CENTER SEGMENT**

<b>Code</b>	<b>Embassy/Mission</b>
531	Uganda Embassy in Turkey, Ankara
532	Uganda Embassy in Somalia, Mogadishu
533	Uganda Embassy in Malaysia, Kuala Lumpur
534	Uganda Consulate in Kenya, Mombasa
535	Uganda Embassy in Algeria, Algiers
536	Uganda Embassy in Qatar, Doha

**VOTE COST CENTER SEGMENT****Cities [601-700]**

<b>Code</b>	<b>City</b>
601	Arua City Council
602	Fortportal City Council
603	Gulu City Council
604	Hoima City Council
605	Jinja City Council
606	Lira City Council
607	Masaka City Council
608	Mbale City Council
609	Mbarara City Council
610	Soroti City Council



## VOTE COST CENTER SEGMENT

## Municipal Councils [701-800]

Code	Municipal Council
701	Apac Municipal Council
702	Bugiri Municipal Council
703	Bushenyi-Ishaka Municipal Council
704	Busia Municipal Council
705	Entebbe Municipal Council
706	Ibanda Municipal Council
707	Iganga Municipal Council
708	Kabale Municipal Council
709	Kamuli Municipal Council
710	Kapchorwa Municipal Council
711	Kasese Municipal Council
712	Kira Municipal Council
713	Kisoro Municipal Council
714	Kitgum Municipal Council
715	Koboko Municipal Council
716	Kotido Municipal Council
717	Kumi Municipal Council
718	Lugazi Municipal Council
719	Makindye Ssabagabo Municipal Council
720	Masindi Municipal Council
721	Mityana Municipal Council
722	Moroto Municipal Council
723	Mubende Municipal Council
724	Mukono Municipal Council
725	Nansana Municipal Council
726	Nebbi Municipal Council
727	Njeru Municipal Council
728	Ntungamo Municipal Council
729	Rukungiri Municipal Council
730	Sheema Municipal Council
731	Tororo Municipal Council

## VOTE COST CENTER SEGMENT

## District Local Governments [801-999]

Code	District Local Government
801	Abim District Local Government
802	Adjumani District Local Government
803	Agago District Local Government
804	Alebtong District Local Government
805	Amolatar District Local Government
806	Amudat District Local Government
807	Amuria District Local Government
808	Amuru District Local Government
809	Apac District Local Government
810	Arua District Local Government
811	Budaka District Local Government
812	Bududa District Local Government
813	Bugiri District Local Government
814	Bugweri District Local Government
815	Buhweju District Local Government
816	Buikwe District Local Government
817	Bukedea District Local Government
818	Bukomansimbi District Local Government
819	Bukwa District Local Government
820	Bulambuli District Local Government
821	Bulisa District Local Government
822	Bundibugyo District Local Government
823	Bunyagabu District Local Government
824	Bushenyi District Local Government
825	Busia District Local Government
826	Butaleja District Local Government
827	Butambala District Local Government
828	Butebo District Local Government
829	Buvuma District Local Government
830	Buyende District Local Government

## VOTE COST CENTER SEGMENT

Code	District Local Government
831	Dokolo District Local Government
832	Gomba District Local Government
833	Gulu District Local Government
834	Hoima District Local Government
835	Ibanda District Local Government
836	Iganga District Local Government
837	Isingiro District Local Government
838	Jinja District Local Government
839	Kaabong District Local Government
840	Kabale District Local Government
841	Kabarole District Local Government
842	Kaberamaido District Local Government
843	Kagadi District Local Government
844	Kakumiro District Local Government
845	Kalaki District Local Government
846	Kalangala District Local Government
847	Kaliro District Local Government
848	Kalungu District Local Government
849	Kamuli District Local Government
850	Kamwenge District Local Government
851	Kanungu District Local Government
852	Kapchorwa District Local Government
853	Kapelebyong District Local Government
854	Karenga District Local Government
855	Kasanda District Local Government
856	Kasese District Local Government
857	Katakwi District Local Government
858	Kayunga District Local Government
859	Kazo District Local Government
860	Kibale District Local Government
861	Kiboga District Local Government

## VOTE COST CENTER SEGMENT

Code	District Local Government
862	Kibuku District Local Government
863	Kikuube District Local Government
864	Kiruhura District Local Government
865	Kiryandongo District Local Government
866	Kisoro District Local Government
867	Kitagwenda District Local Government
868	Kitgum District Local Government
869	Koboko District Local Government
870	Kole District Local Government
871	Kotido District Local Government
872	Kumi District Local Government
873	Kwania District Local Government
874	Kween District Local Government
875	Kyankwanzi District Local Government
876	Kyegegwa District Local Government
877	Kyenjojo District Local Government
878	Kyotera District Local Government
879	Lamwo District Local Government
880	Lira District Local Government
881	Luuka District Local Government
882	Luwero District Local Government
883	Lwengo District Local Government
884	Lyantonde District Local Government
885	Madi-Okollo District Local Government
886	Manafwa District Local Government
887	Maracha-Terego District Local Government
888	Masaka District Local Government
889	Masindi District Local Government
890	Mayuge District Local Government
891	Mbale District Local Government
892	Mbarara District Local Government

## VOTE COST CENTER SEGMENT

Code	District Local Government
893	Mitooma District Local Government
894	Mityana District Local Government
895	Moroto District Local Government
896	Moyo District Local Government
897	Mpigi District Local Government
898	Mubende District Local Government
899	Mukono District Local Government
900	Nabilatuk District Local Government
901	Nakapiripiri District Local Government
902	Nakaseke District Local Government
903	Nakasongola District Local Government
904	Namayingo District Local Government
905	Namisindwa District Local Government
906	Namutamba District Local Government
907	Napak District Local Government
908	Nebbi District Local Government
909	Ngora District Local Government
910	Ntoroko District Local Government
911	Ntungamo District Local Government
912	Nwoya District Local Government
913	Obongi District Local Government
914	Omorok District Local Government
915	Otuke District Local Government
916	Oyam District Local Government
917	Pader District Local Government
918	Pakwach District Local Government
919	Pallisa District Local Government
920	Rakai District Local Government
921	Rubanda District Local Government
922	Rubirizi District Local Government
923	Rukiga District Local Government

**VOTE COST CENTER SEGMENT**

<b>Code</b>	<b>District Local Government</b>
924	Rukungiri District Local Government
925	Rwampara District Local Government
926	Sembabule District Local Government
927	Serere District Local Government
928	Sheema District Local Government
929	Sironko District Local Government
930	Soroti District Local Government
931	Terego District Local Government
932	Tororo District Local Government
933	Wakiso District Local Government
934	Yumbe District Local Government
935	Zombo District Local Government

**PROJECT CODES****Projects Segment**

This segment caters for all Government of Uganda approved projects. The project codes have been attached as **annex I**.

## GEOGRAPHICAL LOCATION SEGMENT

**Geographical Location Segment**

This segment provides for the sub region and continental location of the beneficiary of the appropriated funds. Funds spent outside the geographical boundaries of Uganda [ A case of Uganda Embassies/ Missions abroad] will be denoted as External followed by the continent in which the beneficiary resides. The categorisation of entities per geographical location is detailed in Annex II

<b>Sub Region</b>	<b>Code</b>
Acholi	01
Central	02
East Central	03
Elgon	04
Karamoja	05
Lango	06
South Western	07
Teso	08
West Nile	09
Western	10
External- Africa	51
External- Europe	52
External- Asia	53
External- North America	54
External- South America	55
External- Oceania	56



## REVENUE SUMMARY

## Revenue Summary

## CLASS 1

## REVENUE SUMMARY

<b>11</b>	<b>TAXES</b>
<b>111</b>	<b><i>Taxes on income, profits and capital gains</i></b>
<b>1111</b>	<b><i>Payable by Individuals</i></b>
111101	Pay as You Earn (PAYE)
111102	Rental Income Tax
111103	Withholding tax payable by Individuals
111104	Presumptive tax
111105	Local Services Tax
111106	Individual Income Tax
111107	Capital Gains Tax
<b>1112</b>	<b><i>Payable by corporations and other enterprises</i></b>
111201	Company income tax
111202	Rental Income Tax
111203	Withholding tax payable by corporate entities
111204	Presumptive Tax
111205	Capital Gains Tax
<b>1113</b>	<b><i>Other Taxes on Income, Profits and Capital Gains</i></b>
<b>11131</b>	<b><i>Payable by General Government</i></b>
<b>11132</b>	<b><i>Unallocable Taxes on Income, Profits and Capital Gains</i></b>
<b>112</b>	<b><i>Taxes on payroll and workforce</i></b>
<b>113</b>	<b><i>Taxes on property</i></b>
<b>1131</b>	<b><i>Recurrent taxes on immovable property</i></b>
113101	Land Fees
<b>1132</b>	<b><i>Recurrent taxes on net wealth</i></b>
<b>1133</b>	<b><i>Estate, inheritance and gift taxes</i></b>
<b>1134</b>	<b><i>Capital Levies</i></b>

## REVENUE SUMMARY

<b>1135</b>	<b><i>Other recurrent taxes on property</i></b>
<b>114</b>	<b><i>Taxes on goods and services</i></b>
<b>1141</b>	<b><i>General taxes on goods and services</i></b>
114101	VAT paid by Government on Local Goods and Services
114102	VAT paid by Non-Government on Local Goods and Services
114103	VAT paid on Petroleum exploration/development/production
114104	VAT paid by Government on Imported Goods and Services
114105	VAT paid by Non- Government on imported Goods and Services
<b>11412</b>	<b><i>Sales Taxes</i></b>
<b>11413</b>	<b><i>Turnover and other general taxes on goods and services</i></b>
<b>11414</b>	<b><i>Taxes on financial and capital transactions</i></b>
114141	Financial services
<b>1142</b>	<b><i>Excises</i></b>
114201	Excise duty on Government Imports
114202	Excise duty on Non-Government Imports
114203	Excise duty on Petroleum Exploration, Development and Production
114204	Excise duty on bank fees and charges
114205	Excise duty on Local Goods and services
<b>1143</b>	<b><i>Profits of fiscal monopolies</i></b>
114301	Government Parastatals
114302	Local Government owned Companies
<b>1144</b>	<b><i>Taxes on specific services</i></b>
114401	Taxes on Lotteries and Gaming
114402	Taxes on other games of chance
114403	Local Hotel Tax
114419	Other taxes on specific services
<b>1145</b>	<b><i>Taxes on use of goods and on permission to use goods or perform activities</i></b>
<b>11451</b>	<b><i>Motor Vehicle Taxes</i></b>
114511	Motor Vehicle Road licenses
114512	Motor Vehicle Registration fees
114513	Motor Vehicle Related Application fees

## REVENUE SUMMARY

114514	Other Vehicle Fees and Licenses
<b>11452</b>	<b><i>Other Taxes on use of goods and on permission to use goods or perform activities</i></b>
114521	Environmental Levies
114522	Road licenses and registration fees for other transport equipment
114523	Business licenses
114524	Liquor licenses
114525	Guns and explosive fees
114526	Other licenses
114527	Stamp duty
114528	Signature Bonus
<b>1146</b>	<b><i>Other taxes on goods and Services</i></b>
<b>115</b>	<b><i>Taxes on International trade and transactions</i></b>
<b>1151</b>	<b><i>Customs and other import duties</i></b>
115101	Import Duties
115102	Infrastructure Levy
<b>1152</b>	<b><i>Taxes on exports</i></b>
115201	Export Duties
<b>1153</b>	<b><i>Profits of export or import monopolies</i></b>
<b>1154</b>	<b><i>Exchange profits</i></b>
<b>1155</b>	<b><i>Exchange taxes</i></b>
<b>1156</b>	<b><i>Other taxes on international trade and transactions</i></b>
<b>116</b>	<b><i>Other taxes</i></b>
<b>1161</b>	<b><i>Other taxes payable solely by business</i></b>
116101	Miscellaneous and unidentified taxes
<b>1162</b>	<b><i>Other taxes payable by other than business or unidentifiable</i></b>
116201	Miscellaneous and Unidentified taxes
<b>12</b>	<b><i>SOCIAL CONTRIBUTIONS</i></b>
<b>121</b>	<b><i>Social security contributions</i></b>
<b>1211</b>	<b><i>Employee contributions</i></b>
<b>1212</b>	<b><i>Employer contributions</i></b>
<b>1213</b>	<b><i>Self-employed or un-employed contributions</i></b>

## REVENUE SUMMARY

<b>1214</b>	<b><i>Un allocable contributions</i></b>
<b>122</b>	<b><i>Other social contributions</i></b>
<b>1221</b>	<b><i>Employee contributions</i></b>
<b>1222</b>	<b><i>Employer contributions</i></b>
<b>1223</b>	<b><i>Imputed contributions</i></b>
<b>13</b>	<b>GRANTS</b>
<b>131</b>	<b><i>From foreign Governments</i></b>
<b>1311</b>	<b><i>Current</i></b>
131101	Donor Funds - Foreign Governments
<b>1312</b>	<b><i>Capital</i></b>
131201	Donor Funds - Foreign Governments
<b>132</b>	<b><i>From International Organisations</i></b>
<b>1321</b>	<b><i>Current</i></b>
132101	Grants from multi-lateral development partners
132102	Grants from bilateral development partners
<b>1322</b>	<b><i>Capital</i></b>
132201	Grants from multi-lateral development partners
132202	Grants from bilateral development partners
<b>133</b>	<b><i>From other general Government units (Domestic Government Transfers)</i></b>
<b>1331</b>	<b><i>Central Government Grants</i></b>
133101	Transfers Received by Ministries and Agencies from Treasury
133102	Transfers Received from Other Government Units
133103	Transfers Received by Treasury from MALGs
133104	Transfers Received from Other Funds
<b>1332</b>	<b><i>Local Government Grants</i></b>
133201	District Unconditional Grant- Non Wage
133202	Urban Unconditional Grant - Non-Wage
133203	District Discretionary Development Equalization Grant

## REVENUE SUMMARY

133204	Urban Unconditional Grant (Wage)
133205	District Unconditional Grant (Wage)
133206	Urban Discretionary Development Equalization Grant
133207	Sector Conditional Grant (Wage)
133208	Sector Conditional Grant (Non-Wage)
133209	Support Services Conditional Grant (Non-Wage)
133210	Sector Development Grant
133211	Transitional Development Grant
133212	Transfers Received from Other Government Units
<b>14</b>	<b>OTHER REVENUE: NON – TAX REVENUES</b>
<b>141</b>	<b><i>Property income</i></b>
<b>1411</b>	<b><i>Interest</i></b>
<b>14111</b>	<b><i>From non-residents</i></b>
141111	Interest from private entities
<b>14112</b>	<b><i>From residents other than General Government</i></b>
141121	Interest from private entities
141122	Interest on loans issued
<b>14113</b>	<b><i>From other General Government units</i></b>
141131	Interest from other government units
<b>1412</b>	<b><i>Dividends</i></b>
<b>14121</b>	<b><i>From non-residents</i></b>
141211	Dividends
<b>14122</b>	<b><i>From residents</i></b>
141221	Dividends
<b>1413</b>	<b><i>Withdrawals of income from quasi-corporations</i></b>
<b>1414</b>	<b><i>Property income from investment income disbursements</i></b>
<b>1415</b>	<b><i>Rent and Rates</i></b>
141501	Rent & Rates - Non-Produced Assets – from private entities
141502	Mineral Royalties
141503	Petroleum Royalties
141504	Other Royalties

## REVENUE SUMMARY

141541	Rent & Rates - Non-Produced Assets – from Gov't units
<b>1416</b>	<b><i>Reinvested earnings from foreign direct investments</i></b>
<b>142</b>	<b><i>Sale of goods and services</i></b>
<b>1421</b>	<b><i>Sale by Market establishments</i></b>
<b>14211</b>	<b><i>From Private Entities</i></b>
142111	Rent & rates – produced assets
142112	Rentals-Guns and other explosives
142113	Utilities
142114	Sale of publications
142115	Sale of drugs
142116	Sale of petroleum products
142117	Sale of Feasibility studies and Research Works
142118	Sale of mineral and mineral products
142119	Sale of bid documents
142120	Sale of Agricultural products and services.
142121	Sale of ICT Services
142122	Sale of Medical Services
142149	Sale of Other produced assets
<b>14215</b>	<b><i>From Government Units</i></b>
142151	Rent & rates – produced assets
142152	Rentals-Guns and other explosives
142153	Utilities
142154	Sale of publications
142155	Sale of drugs
142156	Sale of petroleum products
142157	Sale of Feasibility studies and Research Works
142158	Sale of mineral and mineral products
142159	Sale of bid documents
142160	Sale of Agricultural products and services
142161	Sale of ICT Services
142162	Sale of Medical Services
142163	Sale of Other produced assets

## REVENUE SUMMARY

**1422**      ***Administrative Fees & Licenses (User Fees, Charges & Permits)***

142201	Vehicle Parking Fees
142202	Other fees e.g. street parking fees
142203	Passport fee
142204	Visa fees
142205	Work Permits
142206	Other migration permits (excluding passport and visa fees)
142207	Refuse collection charges/Public convenience
142208	Property related Duties/Fees
142209	Advertisements/Bill Boards
142210	Animal and Crop Husbandry related Levies
142211	Registration fees for Documents and Businesses
142212	Educational/Instruction related levies
142213	Driving permits
142214	Other permits
142215	Agency Fees
142216	Inspection Fees
142217	Market /Gate Charges
142218	Tax Tribunal – Court Charges and Fees
142219	Court Filing Fees
142220	Fees from appeals
142221	Other Court Fees
142222	Issuance of identification documents
142223	Document certification fees
142224	Nomination Fees
142225	Other Licence fees
142226	National Park Pees

**1423**      ***Incidental sales by non-market establishments***

142301	Sale of (Produced) Government Properties/Assets
142302	Sale of non-produced Government Properties/assets
142303	Discovery Bonus
142304	Production Bonus

## REVENUE SUMMARY

<b>1424</b>	<b><i>Imputed sales of goods and services</i></b>
<b>143</b>	<b><i>Fines, penalties and forfeits</i></b>
<b>1431</b>	<b><i>Court Fines and Penalties</i></b>
143101	Court fines and Penalties – private
143161	Court fines and Penalties – from other government units
<b>1432</b>	<b><i>Other fines and Penalties</i></b>
143201	Other fines and Penalties – private
143261	Other fines and Penalties – from other government units
<b>144</b>	<b><i>Transfers not elsewhere classified</i></b>
<b>1441</b>	<b><i>Current transfers not elsewhere classified</i></b>
<b>14411</b>	<b><i>Subsidies</i></b>
<b>14412</b>	<b><i>Other current transfers not elsewhere classified</i></b>
144121	Donations from Private Entities
144122	Donations from Individuals
144123	Debt Write off
144124	Compensation received by Government
144149	Miscellaneous receipts/income
<b>1442</b>	<b><i>Capital transfers not elsewhere classified</i></b>
<b>14421</b>	<b><i>Other capital transfers not elsewhere classified</i></b>
144211	Donations from Private Entities
144212	Donations from Individuals
144213	Compensation received by Government
<b>145</b>	<b><i>Premiums, fees and claims receivable related to nonlife insurance and standardized guarantee schemes</i></b>
<b>1451</b>	<b><i>Premiums, fees and current claims receivable</i></b>
<b>14511</b>	<b><i>Premiums receivable</i></b>
<b>14512</b>	<b><i>Fees receivable for standardized guarantee schemes</i></b>
<b>14513</b>	<b><i>Current claims receivable</i></b>
<b>1452</b>	<b><i>Capital Claims receivable</i></b>



## EXPENDITURE SUMMARY

## Expenditure Summary

## CLASS 2

## EXPENSES SUMMARY

## 21 COMPENSATION OF EMPLOYEES

211 *Wages and Salaries*2111 *Wages and Salaries – Cash*

211101 General Staff Salaries

211102 Contract Staff Salaries

211103 Statutory salaries

211104 Employee Gratuity

211105 Ex-Gratia for Political leaders.

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)

211107 Boards, Committees and Council Allowances

2112 *Wages and salaries – in kind*212 *Employers' Social Contributions*2121 *Employers' Social Contributions-Actual*

212101 Social Security Contributions

212102 Medical expenses (Employees)

212103 Incapacity benefits (Employees)

2122 *Employer's Social Contributions-Imputed*

212201 Social Security Contributions

## 22

## USE OF GOODS AND SERVICES

221 *General use of goods and services*

221001 Advertising and Public Relations

221002 Workshops, Meetings and Seminars

221003 Staff Training

221004 Recruitment Expenses

221005 Official Ceremonies and State Functions

221006 Commissions and related charges

221007 Books, Periodicals &amp; Newspapers

## EXPENDITURE SUMMARY

221008	Information and Communication Technology Supplies.
221009	Welfare and Entertainment
221010	Special Meals and Drinks
221011	Printing, Stationery, Photocopying and Binding
221012	Small Office Equipment
221013	Bad Debts
221014	Bank Charges and other Bank related costs
221015	Financial and related losses
221016	Systems Recurrent costs
221017	Membership dues and Subscription fees.
221018	Exchange losses/gains
221019	Discounts Allowed
221020	Litigation and related expenses
<b>222</b>	<b><i>Communications</i></b>
222001	Information and Communication Technology Services.
222002	Postage and Courier
<b>223</b>	<b><i>Utility and Property Expenses</i></b>
223001	Property Management Expenses
223002	Property Rates
223003	Rent – (Produced Assets) to private entities
223004	Guard and Security services
223005	Electricity
223006	Water
223007	Other Utilities- (fuel, gas, firewood, charcoal)
223901	Rent – (Produced Assets) to other govt. units
<b>224</b>	<b><i>Supplies and Services</i></b>
224001	Medical Supplies and Services
224002	Veterinary supplies and services
224003	Agricultural Supplies and Services
224004	Beddings, Clothing, Footwear and related Services
224005	Laboratory supplies and services

## EXPENDITURE SUMMARY

224006	Food Supplies
224007	Relief Supplies
224008	Educational Materials and Services
224009	Classified Expenditure
224010	Protective Gear
224011	Research Expenses
<b>225</b>	<b><i>Professional Services</i></b>
<b>2251</b>	<b>Consultancy Services- Recurrent</b>
225101	Consultancy Services
<b>2252</b>	<b>Consultancy Services- Capital</b>
225201	Consultancy Services
225202	Environment Impact Assessment for Capital Works
225203	Appraisal and Feasibility Studies for Capital Works
225204	Monitoring and Supervision of capital work
<b>226</b>	<b><i>Insurances and Licenses</i></b>
226001	Insurances
226002	Licenses
<b>227</b>	<b><i>Travel and Transport</i></b>
227001	Travel inland
227002	Travel abroad
227003	Carriage, Haulage, Freight and transport hire
227004	Fuel, Lubricants and Oils
<b>228</b>	<b><i>Maintenance</i></b>
228001	Maintenance – Buildings and Structures
228002	Maintenance – Transport Equipment
228003	Maintenance – Machinery & Equipment Other than Transport Equipment
228004	Maintenance – Other Fixed Assets
<b>229</b>	<b><i>Inventories</i></b>
<b>2291</b>	<b><i>Net change in inventories</i></b>
<b>2292</b>	<b><i>Sale of goods purchased for resale</i></b>
229201	Sale of goods purchased for resale

## EXPENDITURE SUMMARY

<b>23</b>	<b>CONSUMPTION OF FIXED ASSETS</b>
<b>231</b>	<b><i>Depreciation/Amortization</i></b>
<b>2311</b>	<b>Buildings And Structures</b>
<b>23111</b>	<b><i>Dwellings</i></b>
231111	Residential Buildings
231119	Other Dwellings
<b>23112</b>	<b><i>Buildings other than dwellings</i></b>
231121	Non-Residential Buildings
231129	Other Buildings other than dwellings
<b>23113</b>	<b><i>Structures</i></b>
231131	Roads and Bridges
231132	Airports and Airfields
231133	Railways and subways
231134	Oil Pipelines and reservoirs
231135	Water Plants, pipelines and sewerage networks
231136	Power lines, stations and plants
231137	ICT network lines
231139	Other Structures
<b>23114</b>	<b><i>Land Improvements</i></b>
231141	Irrigation and drainage Channels
231142	Flood barriers
231149	Other Land Improvements
<b>2312</b>	<b>Machinery And Equipment</b>
<b>23121</b>	<b><i>Transport equipment</i></b>
231211	Heavy Vehicles
231212	Light Vehicles

## EXPENDITURE SUMMARY

231213	Water Vessels
231214	Aircrafts
231215	Train Engines and Wagons
231216	Cycles
231219	Other Transport equipment
<b>23122</b>	<b><i>Information, Computer and Telecommunications Equipment</i></b>
231221	Light ICT hardware
231222	Heavy ICT hardware
231223	Television and radio transmitters
231229	Other ICT Equipment (TVs, Radios, Videos, Digital cameras, telephone sets)
<b>23123</b>	<b><i>Other Machinery and equipment (other than Transport or ICT Equipment)</i></b>
231231	Office Equipment
231232	Electrical machinery
231233	Medical and Laboratory appliances
231234	Precision and optical instruments
231235	Furniture and Fittings
231236	Musical instruments
231237	Sports Equipment
<b>2313</b>	<b>Weapon's Systems</b>
<b>23131</b>	<b><i>Classified Assets</i></b>
231311	Classified Assets
<b>23132</b>	<b><i>Non Classified</i></b>
231321	Non Classified
<b>2314</b>	<b><i>Amortization of Other Fixed Assets</i></b>
<b>23141</b>	<b><i>Biological Assets</i></b>

## EXPENDITURE SUMMARY

231411	Cultivated Animals
231412	Cultivated Plants
<b>23142</b>	<b><i>Intellectual Property products</i></b>
231421	Research and Development
231422	Mineral Exploration and Evaluation
231423	Computer software
231424	Computer databases
231425	Entertainment, Literary and Artistic Originals
<b>23143</b>	<b><i>Intellectual Property Rights</i></b>
231431	Copy Rights and Neighboring Rights
231432	Patents / Utility Modes
231433	Trade Secrets
<b>23144</b>	<b><i>Goodwill and marketing assets</i></b>
231441	Goodwill and marketing assets
231449	Other Intellectual Property products
<b>232</b>	<b>IMPAIRMENT OF ASSETS</b>
<b>2321</b>	<b>Buildings And Structures</b>
<b>23211</b>	<b><i>Dwellings</i></b>
232111	Residential Buildings
232119	Other Dwellings
<b>23212</b>	<b><i>Buildings other than dwellings</i></b>
232121	Non-Residential Buildings
232129	Other Buildings other than dwellings
<b>23213</b>	<b><i>Structures</i></b>
232131	Roads and Bridges
232132	Airports and Airfields
232133	Railways and subways
232134	Oil Pipelines and reservoirs
232135	Water Plants, pipelines and sewerage networks

## EXPENDITURE SUMMARY

232136	Power lines, stations and plants
232137	ICT network lines
232139	Other Structures
<b>23214</b>	<b><i>Land Improvements</i></b>
232141	Irrigation and drainage Channels
232142	Flood barriers
232149	Other Land Improvements
<b>2322</b>	<b>Machinery And Equipment</b>
<b>23221</b>	<b><i>Transport equipment</i></b>
232211	Heavy Vehicles
232212	Light Vehicles
232213	Water Vessels
232214	Aircrafts
232215	Train Engines and Wagons
232216	Cycles
232219	Other Transport equipment
<b>23222</b>	<b><i>Information, Computer and Telecommunications Equipment</i></b>
232221	Light ICT hardware
232222	Heavy ICT hardware
232223	Television and radio transmitters
232229	Other ICT Equipment (TVs, Radios, Videos, Digital cameras, telephone sets)
<b>23223</b>	<b><i>Other Machinery and equipment (other than Transport or ICT Equipment)</i></b>
232231	Office Equipment
232232	Electrical machinery
232233	Medical and Laboratory appliances
232234	Precision and optical instruments

## EXPENDITURE SUMMARY

232235	Furniture and Fittings
232236	Musical instruments
232237	Sports Equipment
<b>2323</b>	<b>Weapon's Systems</b>
<b>23231</b>	<b><i>Classified Assets</i></b>
232311	Classified Assets
<b>23232</b>	<b><i>Non Classified</i></b>
232321	Non Classified
<b>2324</b>	<b>Other Fixed Assets</b>
<b>23241</b>	<b><i>Other Fixed Assets</i></b>
232411	Other Fixed Assets
<b>2325</b>	<b>Impairment of Financial Assets</b>
<b>23251</b>	<b><i>Debt Securities</i></b>
232511	Bonds
232512	Promissory Notes
232513	Debentures
232519	Others
<b>23252</b>	<b>Loans</b>
232521	Government lending -State Enterprises
232522	Government lending - Private Entities
232529	Other lending
<b>23253</b>	<b>Equity</b>
232531	Shares in public corporations
232532	Shares in other entities
<b>23254</b>	<b>Investment Fund Shares or Units</b>
232541	Petroleum Revenue Investment Reserve



## EXPENDITURE SUMMARY

232549 Other Investment Fund Shares or Units

**24 INTEREST EXPENSE.**

**241 *Interest on External Debts***

241001 Loan interest

**242 *Interest on Domestic debts***

242001 Interest on Treasury bills

242002 Interest on Treasury Bonds

242003 Other

**243 *Interest to other general government units***

243001 Interest payable to other Government units

**244 *Finance Costs***

244001 Listing Fees

244002 Commitment fees

244003 Debt Management fees

244004 Agency fees

244005 Debt Insurance

244006 Loss/Gain on derivatives

**25**

**SUBSIDIES**

**251 *To Public Corporations***

**2511 *Public non-financial corporations***

251101 Subsidies to public enterprises

**2512 *Public financial corporations***

251201 Subsidies to public enterprises

**252 *To Private enterprises***

**2521 *Private non-financial enterprises***

252101 Subsidies to private enterprises

**2522 *Private financial enterprises***

252201 Subsidies to private enterprises

**253 *To other sectors***

## EXPENDITURE SUMMARY

<b>26</b>	<b>GRANTS</b>
<b>261</b>	<b><i>To foreign governments</i></b>
<b>2611</b>	<b><i>Current</i></b>
261101	Contributions to Foreign governments
<b>2612</b>	<b><i>Capital</i></b>
261201	Contributions to Foreign governments
<b>262</b>	<b><i>To international organisations</i></b>
<b>2621</b>	<b><i>Current</i></b>
262101	Contributions to International Organisations
<b>2622</b>	<b><i>Capital</i></b>
262201	Contributions to International Organisations
<b>263</b>	<b><i>To other general government units</i></b>
<b>2631</b>	<b><i>Central Government Transfers-Current</i></b>
263101	Treasury Transfers to Ministries and Agencies
<b>2632</b>	<b><i>Central Government Transfers-Capital</i></b>
263201	Treasury Transfers to Ministries and Agencies
<b>2633</b>	<b><i>Local Government Grants</i></b>
263301	District Unconditional Grant- Non Wage
263302	Urban Unconditional Grant - Non-Wage
263303	District Discretionary Development Equalization Grant
263304	Urban Unconditional Grant (Wage)
263305	District Unconditional Grant (Wage)
263306	Urban Discretionary Development Equalization Grant
263307	Sector Conditional Grant (Wage)
263308	Sector Conditional Grant (Non-Wage)
263309	Support Services Conditional Grant (Non-Wage)
263310	Sector Development Grant
263311	Transitional Development Grant
<b>2634</b>	<b><i>Other Transfers.</i></b>
263401	Transfers to Treasury
263402	Transfer to Other Government Units

## EXPENDITURE SUMMARY

263403	Transfer to Other Funds
<b>27</b>	<b>SOCIAL BENEFITS</b>
<b>271</b>	<b><i>Social security benefits</i></b>
<b>2711</b>	<b><i>Social security benefits in cash</i></b>
<b>2712</b>	<b><i>Social security benefits in kind</i></b>
<b>272</b>	<b><i>Social assistance benefits</i></b>
<b>2721</b>	<b><i>Social assistance benefits in cash</i></b>
<b>2722</b>	<b><i>Social assistance benefits in kind</i></b>
<b>273</b>	<b>Employment-related social benefits</b>
<b>2731</b>	<b>Employment-related social benefits in cash</b>
273101	Medical expenses (To general public)
273102	Incapacity, death benefits and funeral expenses
273103	Retrenchment costs
273104	Pension
273105	Gratuity
273106	Emoluments paid to former Presidents / Vice Presidents
273107	Ex-Gratia for other Retired and Serving Public Servants
<b>2732</b>	<b><i>Employment-related social benefits in in kind</i></b>
<b>28</b>	<b>OTHER EXPENSES</b>
<b>281</b>	<b><i>Property expenses other than interest</i></b>
<b>2811</b>	<b><i>Dividends</i></b>
<b>28111</b>	<b><i>To non-residents</i></b>
<b>28112</b>	<b><i>To residents</i></b>
<b>2812</b>	<b><i>Withdrawals from income of quasi – corporations</i></b>
<b>2813</b>	<b><i>Property expense for investment income disbursements</i></b>
<b>2814</b>	<b><i>Rent</i></b>
281401	Rent
<b>2815</b>	<b><i>Reinvested earnings on foreign direct investment</i></b>
<b>282</b>	<b><i>Transfers not elsewhere classified</i></b>
<b>2821</b>	<b><i>Current transfers not elsewhere classified</i></b>
282101	Donations

## EXPENDITURE SUMMARY

282102	Fines and Penalties
282103	Scholarships and related costs
282104	Compensation to 3 <sup>rd</sup> Parties
282105	Court Awards
282106	Contributions to Religious and Cultural institutions
282107	Contributions to Non-Government institutions
282151	Fines and Penalties – to other govt units
282161	Disposal of Assets (Loss/Gain)
282181	Extra-Ordinary Items (Losses/Gains)
<b>2822</b>	<b><i>Capital transfers not elsewhere classified</i></b>
282201	Contributions to Non-Government Institutions
282202	Transfer to Endowment and Convocation Funds
<b>2823</b>	<b><i>Tax expenditures</i></b>
282301	Transfers to Government Institutions
282302	Transfers to Non-Government Organisations
282303	Transfers to Other Private Entities
<b>283</b>	<b><i>Premiums, fees and claims payable related nonlife insurance and standardized guarantee schemes</i></b>
<b>2831</b>	<b><i>Premiums, fees and current claims payable</i></b>
<b>28311</b>	<b><i>Premiums payable</i></b>
<b>28312</b>	<b><i>Fees payable for standardized guarantee schemes</i></b>
<b>28313</b>	<b><i>Current claims payable</i></b>
<b>2832</b>	<b><i>Capital claims payable</i></b>

## ASSETS SUMMARY

## Assets Summary

**3 ASSET SUMMARY****31 Fixed Assets****311 Stock / Value Of Produced Assets****312 Acquisition / Budgeting of Produced Assets****313 Major Overhaul/Improvement of produced Assets****314 Acquisition of produced Assets on Merger /Transfer/Donation****Buildings And Structures*****Dwellings***

- 311111 Residential Buildings - Stock
- 312111 Residential Buildings - Acquisition
- 313111 Residential Buildings - Improvement
- 314111 Residential Buildings - Transfer

- 311119 Other Dwellings – Stock
- 312119 Other Dwellings - Acquisition
- 313119 Other Dwellings - Improvement
- 314119 Other Dwellings - Transfer

***Buildings other than dwellings***

- 311121 Non-Residential Buildings - Stock
- 312121 Non-Residential Buildings - Acquisition
- 313121 Non-Residential Buildings - Improvement
- 314121 Non-Residential Buildings - Transfer
- 311129 Other Buildings other than dwellings - Stock
- 312129 Other Buildings other than dwellings - Acquisition
- 313129 Other Buildings other than dwellings - Improvement
- 314129 Other Buildings other than dwellings - Transfer

***Structures***

- 311131 Roads and Bridges - Stock
- 312131 Roads and Bridges - Acquisition
- 313131 Roads and Bridges - Improvement
- 314131 Roads and Bridges - Transfer

- 311132 Airports and Airfields - Stock

## ASSETS SUMMARY

- 312132 Airports and Airfields - Acquisition  
313132 Airports and Airfields - Improvement  
314132 Airports and Airfields - Transfer
- 311133 Railways and subways - Stock  
312133 Railways and subways - Acquisition  
313133 Railways and subways - Improvement  
314133 Railways and subways - Transfer
- 311134 Oil Pipelines & reservoirs - Stock  
312134 Oil Pipelines & reservoirs - Acquisition  
313134 Oil Pipelines & reservoirs - Improvement  
314134 Oil Pipelines & reservoirs - Transfer
- 311135 Water Plants, pipelines and sewerage networks - Stock  
312135 Water Plants, pipelines and sewerage networks - Acquisition  
313135 Water Plants, pipelines and sewerage networks - Improvement  
314135 Water Plants, pipelines and sewerage networks - Transfer
- 311136 Power lines, stations and plants - Stock  
312136 Power lines, stations and plants - Acquisition  
313136 Power lines, stations and plants - Improvement  
314136 Power lines, stations and plants - Transfer
- 311137 Information Communication Technology network lines - Stock  
312137 Information Communication Technology network lines - Acquisition  
313137 Information Communication Technology network lines - Improvement  
314137 Information Communication Technology network lines - Transfer
- 311139 Other Structures - Stock  
312139 Other Structures - Acquisition  
313139 Other Structures - Improvement  
314139 Other Structures - Transfer
- Land Improvements***
- 311141 Irrigation and drainage Channels - Stock  
312141 Irrigation and drainage Channels - Acquisition  
313141 Irrigation and drainage Channels - Improvement  
314141 Irrigation and drainage Channels - Transfer
- 311142 Flood barriers - Stock

## ASSETS SUMMARY

312142 Flood barriers - Acquisition  
313142 Flood barriers - Improvement  
314142 Flood barriers - Transfer

311149 Other Land Improvements - Stock  
312149 Other Land Improvements - Acquisition  
313149 Other Land Improvements - Improvement  
314149 Other Land Improvements - Transfer

**Machinery And Equipment*****Transport equipment***

311211 Heavy Vehicles - Stock  
312211 Heavy Vehicles - Acquisition  
313211 Heavy Vehicles - Improvement  
314211 Heavy Vehicles - Transfer

311212 Light Vehicles - Stock  
312212 Light Vehicles - Acquisition  
313212 Light Vehicles - Improvement  
314212 Light Vehicles - Transfer

311213 Water Vessels - Stock  
312213 Water Vessels - Acquisition  
313213 Water Vessels - Improvement  
314213 Water Vessels - Transfer

311214 Aircrafts - Stock  
312214 Aircrafts - Acquisition  
313214 Aircrafts - Improvement  
314214 Aircrafts - Transfer

311215 Train Engines and Wagons - Stock  
312215 Train Engines and Wagons - Acquisition  
313215 Train Engines and Wagons - Improvement  
314215 Train Engines and Wagons - Transfer

311216 Cycles - Stock  
312216 Cycles - Acquisition  
313216 Cycles - Improvement  
314216 Cycles - Transfer

## ASSETS SUMMARY

- 311219 Other Transport equipment - Stock
- 312219 Other Transport equipment - Acquisition
- 313219 Other Transport equipment - Improvement
- 314219 Other Transport equipment - Transfer

***Information, Computer and Telecommunications Equipment***

- 311221 Light ICT hardware - Stock
- 312221 Light ICT hardware - Acquisition
- 313221 Light ICT hardware - Improvement
- 314221 Light ICT hardware - Transfer
  
- 311222 Heavy ICT hardware - Stock
- 312222 Heavy ICT hardware - Acquisition
- 313222 Heavy ICT hardware - Improvement
- 314222 Heavy ICT hardware - Transfer
  
- 311223 Television and radio transmitters - Stock
- 312223 Television and radio transmitters - Acquisition
- 313223 Television and radio transmitters - Improvement
- 314223 Television and radio transmitter - Transfers
  
- 311229 Other ICT Equipment - Stock
- 312229 Other ICT Equipment - Acquisition
- 313229 Other ICT Equipment - Improvement
- 314229 Other ICT Equipment - Transfer

***Other Machinery and equipment (other than Transport or ICT Equipment)***

- 311231 Office Equipment - Stock
- 312231 Office Equipment - Acquisition
- 313231 Office Equipment - Improvement
- 314231 Office Equipment - Transfer
  
- 311232 Electrical machinery - Stock
- 312232 Electrical machinery - Acquisition
- 313232 Electrical machinery - Improvement
- 314232 Electrical machinery - Transfer
  
- 311233 Medical, Laboratory and Research & appliances - Stock
- 312233 Medical, Laboratory and Research & appliances - Acquisition
- 313233 Medical, Laboratory and Research & appliances - Improvement



## ASSETS SUMMARY

314233 Medical, Laboratory and Research & appliances - Transfer

311234 Precision and optical instruments - Stock

312234 Precision and optical instruments - Acquisition

313234 Precision and optical instruments - Improvement

314234 Precision and optical instruments - Transfer

311235 Furniture and Fittings - Stock

312235 Furniture and Fittings - Acquisition

313235 Furniture and Fittings - Improvement

314235 Furniture and Fittings - Transfer

311236 Musical instruments - Stock

312236 Musical instruments - Acquisition

313236 Musical instruments - Improvement

314236 Musical instruments - Transfer

311237 Sports Equipment - Stock

312237 Sports Equipment - Acquisition

313237 Sports Equipment - Improvement

314237 Sports Equipment - Transfer

**Weapon's Systems*****Classified Assets***

311311 Classified Assets - Stock

312311 Classified Assets - Acquisition

313311 Classified Assets - Improvement

314311 Classified Assets - Transfer

***Non Classified***

311321 Non Classified - Stock

312321 Non Classified - Acquisition

313321 Non Classified - Improvement

314321 Non Classified - Transfer

**Other Fixed Assets*****Biological Assets***

311411 Cultivated Animals - Stock

312411 Cultivated Animals - Acquisition

## ASSETS SUMMARY

313411 Cultivated Animals - Improvement

314411 Cultivated Animals - Transfer

311412 Cultivated Plants - Stock

312412 Cultivated Plants - Acquisition

313412 Cultivated Plants - Improvement

314412 Cultivated Plants - Transfer

***Intellectual Property products***

311421 Research and Development - Stock

312421 Research and Development - Acquisition

313421 Research and Development - Improvement

314421 Research and Development - Transfer

311422 Mineral Exploration and Evaluation - Stock

312422 Mineral Exploration and Evaluation - Acquisition

313422 Mineral Exploration and Evaluation - Improvement

314422 Mineral Exploration and Evaluation - Transfer

311423 Computer Software - Stock

312423 Computer Software - Acquisition

313423 Computer Software - Improvement

314423 Computer Software - Transfer

311424 Computer databases - Stock

312424 Computer databases - Acquisition

313424 Computer databases - Improvement

314424 Computer databases - Transfer

311425 Entertainment, Literary and Artistic Originals- Stock

312425 Entertainment, Literary and Artistic Originals - Acquisition

313425 Entertainment, Literary and Artistic Originals - Improvement

314425 Entertainment, Literary and Artistic Originals - Transfer

***Intellectual Property Rights***

311431 Copy Rights and Neighboring Rights - Stock

312431 Copy Rights and Neighboring Rights - Acquisition

313431 Copy Rights and Neighboring Rights - Improvement

314431 Copy Rights and Neighboring Rights - Transfer

## ASSETS SUMMARY

311432 Patents / Utility Modes - Stock  
312432 Patents / Utility Modes - Acquisition  
313432 Patents / Utility Modes - Improvement  
314432 Patents / Utility Modes - Transfer

311433 Trade Secrets - Stock  
312433 Trade Secrets - Acquisition  
313433 Trade Secrets - Improvement  
314433 Trade Secrets - Transfer

***Goodwill and marketing assets***

311441 Goodwill and marketing assets - Stock  
312441 Goodwill and marketing assets - Acquisition  
313441 Goodwill and marketing assets - Improvement  
314441 Goodwill and marketing assets - Transfer

311449 Other Intellectual Property products - Stock  
312449 Other Intellectual Property products - Acquisition  
313449 Other Intellectual Property products - Improvement  
314449 Other Intellectual Property products - Transfer

**32 Inventories (Stock And Stores)**  
**321 Inventory Stock / Value**  
**322 Inventory Acquisition**  
**323 Inventory Transfer**

***Inventory***

321111 Materials and supplies - Stock  
322111 Materials and supplies - Acquisition  
323111 Materials and supplies - Transfer

321112 Work in progress - Stock  
322112 Work in progress - Acquisition  
323112 Work in progress - Transfer

321113 Finished goods - Stock  
322113 Finished goods - Acquisition  
323113 Finished goods - Transfer

## ASSETS SUMMARY

- 321114 Goods for resale - Stock
- 322114 Goods for resale - Acquisition
- 323114 Goods for resale - Transfer
  
- 321115 Military Inventories - Stock
- 322115 Military Inventories - Acquisition
- 323115 Military Inventories - Transfer
  
- 321119 Other Inventories - Stock
- 322119 Other Inventories - Acquisition
- 323119 Other Inventories - Transfer

**33 Valuables**

- 331 Stock/ Value Of Valuables**
- 332 Acquisition of Valuables**
- 333 Improvement of Valuables**
- 334 Transfer of Valuables**

*Valuables*

- 331111 National treasures - Stock
- 332111 National treasures - Acquisition
- 333111 National treasures - Improvement
- 334111 National treasures - Transfer

**34 Non-Produced Assets**

- 341 Stock / Value Of Non Produced Assets**
- 342 Acquisition of Non Produced Assets**
- 343 Transfer of Non Produced Assets**

**Land**

- 341111 Land - Stock
- 342111 Land - Acquisition
- 343111 Land - Transfer

**Mineral And Energy Resources**

- 341211 Minerals - Stock
- 342211 Minerals - Acquisition

## ASSETS SUMMARY

343211 Minerals - Transfer

341212 Oil & Natural Gas - Stock

342212 Oil & Natural Gas - Acquisition

343212 Oil & Natural Gas - Transfer

341213 Energy resources - Stock

342213 Energy resources - Acquisition

343213 Energy resources - Transfer

341219 Other Mineral and Energy Resources - Stock

342219 Other Mineral and Energy Resources - Acquisition

343219 Other Mineral and Energy Resources - Transfer

**Other Naturally Occurring Assets*****Non-Cultivated Biological resources***

341311 Wild Animals - Stock

342311 Wild Animals - Acquisition

343311 Wild Animals - Transfer

341312 Plants - Stock

342312 Plants - Acquisition

343312 Plants - Transfer

***Water resources***

341321 Lakes - Stock

342321 Lakes - Acquisition

343321 Lakes - Transfer

341322 Rivers and Streams - Stock

342322 Rivers and Streams - Acquisition

343322 Rivers and Streams - Transfer

341323 Swamps and Wetlands - Stock

342323 Swamps and Wetlands - Acquisition

343323 Swamps and Wetlands - Transfer

341329 Other Water resources - Stock

342329 Other Water resources - Acquisition

343329 Other Water resources - Transfer

***Airspace***

## ASSETS SUMMARY

341331 Radio Spectrum - Other Natural Resources - Stock  
 342331 Radio Spectrum - Other Natural Resources - Acquisition  
 343331 Radio Spectrum - Other Natural Resources - Transfer

341332 Aviation Airspace - Stock  
 342332 Aviation Airspace - Acquisition  
 343332 Aviation Airspace - Transfer

***Non-Cultivated Non Biological***

341341 Mountains and Rocks - Stock  
 342341 Mountains and Rocks - Acquisition  
 343341 Mountains and Rocks - Transfer

341349 Other Natural Resources (Not classified elsewhere) - Stock  
 342349 Other Natural Resources (Not classified elsewhere) - Acquisition  
 343349 Other Natural Resources (Not classified elsewhere) - Transfer

***Intangible assets***

341401 Marketable operating leases – Contracts, leases and Permits - Stock  
 342401 Marketable operating leases – Contracts, leases and Permits - Acquisition  
 343401 Marketable operating leases – Contracts, leases and Permits - Transfer

341402 Permits to use natural resources – Contracts, leases and Permits - Stock  
 342402 Permits to use natural resources – Contracts, leases and Permits - Acquisition  
 343402 Permits to use natural resources – Contracts, leases and Permits - Transfer

341403 Permits to undertake specific activities – Contracts, leases and Permits - Stock  
 342403 Permits to undertake specific activities – Contracts, leases and Permits -  
 Acquisition  
 343403 Permits to undertake specific activities – Contracts, leases and Permits -  
 Transfer

341405 Entitlement to future goods and services on an exclusive basis - Contracts  
 leases and Permits - Stock  
 342405 Entitlement to future goods and services on an exclusive basis - Contracts  
 leases and Permits - Acquisition  
 343405 Entitlement to future goods and services on an exclusive basis - Contracts  
 leases and Permits - Transfer

341406 Goodwill and marketing assets - Stock  
 342406 Goodwill and marketing assets - Acquisition  
 343406 Goodwill and marketing assets - Transfer

**ASSETS SUMMARY**

## ASSETS SUMMARY

**35 Financial Assets****351 Stock/Value Of Financial Assets****352 Acquisition of Financial Assets****353 Acquisition of financial assets on transfer, donation and merger of entities (de-merger )****3510 Monetary Gold and Special Drawing Rights(SDRs)*****Currency Deposits***

351101 Consolidated Fund - Stock

351102 Contingency Fund account - Stock

351103 Petroleum Fund Account - Stock

351104 Revenue Accounts - Stock

353104 Revenue Accounts - Transfer

351105 Project Accounts - Stock

353105 Project Accounts - Transfer

351106 Collection Accounts – Stock

353106 Collection Accounts - Transfer

351107 Cash-In-Transit – Stock

353107 Cash-In-Transit - Transfer

351108 Cash at Hand – Imprest - Stock

353108 Cash at Hand – Imprest - Transfer

351109 Other Holding accounts - Stock

353109 Other Holding accounts - Transfer

351110 TSA Holding account - Stock

351121 Expenditure Account – Stock

***Debt Securities***

351201 Bonds – Stock

352201 Bonds - Acquisition



## ASSETS SUMMARY

353201 Bonds - Transfer

351202 Promissory Notes – Stock

352202 Promissory Notes - Acquisition

353202 Promissory Notes - Transfer

351203 Debentures - Stock

352203 Debentures - Acquisition

353203 Debentures - Transfer

351204 Cash in Banks – Time Deposits - Stock

352204 Cash in Banks – Time Deposits - Acquisition

353204 Cash in Banks – Time Deposits - Transfer

351299 Other Debt Securities – Stock

352299 Other Debt Securities-Acquisition

353299 Other Debt Securities - Transfer

**Loans**

351301 Government lending -State Enterprises – Stock

352301 Government lending -State Enterprises - Acquisition

353301 Government lending -State Enterprises - Transfer

351302 Government lending - Private Entities - Stock

352302 Government lending - Private Entities - Acquisition

353302 Government lending - Private Entities - Transfer

351399 Other Government lending – Stock

352399 Other Government lending - Acquisition

353399 Other Government lending - Transfer

**Equity**

351401 Shares in public corporations - Stock

352401 Shares in public corporations - Acquisition

353401 Shares in public corporations - Transfer

351402 Shares in private entities - Stock

352402 Shares in private entities - Acquisition

353402 Shares in private entities - Transfer

**Investment Fund Shares or Units**

351501 Petroleum Revenue Investment Reserve - Stock

**ASSETS SUMMARY**

352501 Petroleum Revenue Investment Reserve - Acquisition

353501 Petroleum Revenue Investment Reserve - Transfer

351599 Other Investment Fund Shares or Units - Stock

352599 Other Investment Fund Shares or Units - Acquisition

353599 Other Investment Fund Shares or Units - Transfer

***Insurance, Pension & Standardized Guarantee schemes******Derivatives***

351701 Forwards - Stock

352701 Forwards - Acquisition

353701 Forwards - Transfer

351702 Futures - Stock

352702 Futures - Acquisition

353702 Futures - Transfer

351703 Options - Stock

352703 Options - Acquisition

353703 Options - Transfer

351704 Swaps - Stock

352704 Swaps - Acquisition

353704 Swaps - Transfer

***Accounts Receivable***

351801 Transfers to other Government Units - Stock

352801 Transfers to other Government Units - Acquisition

353801 Transfers to other Government Units - Transfer

351802 Staff Advances - Stock

352802 Staff Advances - Acquisition

353802 Staff Advances - Transfer

351803 Other Advances - Stock

352803 Other Advances - Acquisition

353803 Other Advances - Transfer

351804 Taxes Receivable - Stock

352804 Taxes Receivable - Acquisition

## ASSETS SUMMARY

353804 Taxes Receivable - Transfer

351805 Other Revenue receivable - Stock

352805 Other Revenue receivable - Acquisition

353805 Other Revenue receivable - Transfer

351806 Trade debtors - Stock

352806 Trade debtors - Acquisition

353806 Trade debtors - Transfer

351807 Sundry Debtors - Stock

352807 Sundry Debtors - Acquisition

353807 Sundry Debtors - Transfer

351808 Pre-payments - Stock

352808 Pre payments - Acquisition

353808 Pre payments - Transfer

**Clearing Grants**

351901 Sector Conditional Grant (Wage)

351902 Sector Conditional Grant (Non-Wage)

351903 Support Services Conditional Grant (Non-Wage)

## LIABILITIES SUMMARY

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**LIABILITIES SUMMARY****41****Financial Liabilities****411****Stock / Value of financial liabilities****4111*****Currency Deposits*****4112*****Debt Securities***

411201

Treasury Bills

411202

Treasury Bonds

411203

Promissory Notes

**4113*****Loans***

411301

Commercial Banks and Other Financial Institutions

411302

From other Government Units

411303

From State Owned Enterprises

411304

Interest Payable

411349

Other domestic Loans

411351

Multi-lateral

411352

Bilateral

411353

Foreign Commercial banks

411354

Commercial Non-banks

411355

Uninsured Commercial non-banks

411399

Other foreign loans

**4114*****Equity*****4115*****Investment Fund Shares or Units*****4116*****Derivatives***

411601

Forwards

411602

Futures

## LIABILITIES SUMMARY

411603	Options
411604	Swaps
<b>4117</b>	<b><i>Accounts Payable</i></b>
41171	Sundry Creditors
411711	Arrears
<b>41172</b>	<b><i>Other Accounts Payables</i></b>
411721	Trade creditors
411722	Taxes payable
411724	Deposits received
411725	Advances from Other Government Units
411726	Deferred Income
411798	Other Payables
<b>4118</b>	<b><i>Pension Liabilities</i></b>
411801	Pension Liabilities to employees
411802	Pension Liabilities to Military
411899	Other Pension Liabilities
<b>4119</b>	<b><i>Clearing Grants</i></b>
411901	Sector Conditional Grant (Wage)
411902	Sector Conditional Grant (Non-Wage)
411903	Support Services Conditional Grant (Non-Wage)

## LIABILITIES SUMMARY

<b>412</b>	<b>Liabilities - Interest payable</b>
<b>4121</b>	<b><i>Currency Deposits</i></b>
<b>4122</b>	<b><i>Debt Securities</i></b>
412201	Treasury Bills
412202	Treasury Bonds
412203	Promissory Notes
<b>4123</b>	<b><i>Loans</i></b>
412301	Commercial Banks & Other Financial Institutions
412302	From other Government units
412303	From State Owned Enterprises
412304	Interest Payable
412349	Other Loans
412351	Multi-lateral
412352	Bilateral
412353	Foreign Commercial banks
412354	Commercial Non- banks
412355	Uninsured Commercial non-banks
412399	Other foreign loans
<b>4124</b>	<b><i>Equity</i></b>
<b>4125</b>	<b><i>Investment Fund Shares or Units</i></b>
<b>4126</b>	<b><i>Insurance, Pension &amp; Standardized Guarantee schemes</i></b>
<b>4127</b>	<b><i>Accounts Payable</i></b>
41271	Sundry Creditors
412711	Arrears
<b>41272</b>	<b><i>Other Accounts Payables</i></b>
412721	Trade creditors
412723	Taxes payable

## LIABILITIES SUMMARY

412798 Other Accounts payable

**4128 Pension Liabilities**

412801 Pension Liabilities to employees

412802 Pension Liabilities to Military

412899 Other Pension Liabilities

**4129 Derivatives**

412901 Derivatives

412902 Forwards

412903 Futures

412904 Options

412905 Swaps

**LIABILITIES SUMMARY**

<b>413</b>	<b>Provisions</b>
413101	Litigation
413102	Onerous contracts
413103	Restructuring
413104	Warranty /Guarantees
413105	Environmental provisions
413106	Doubtful accounts receivable
413107	Inventory obsolescence
413108	Taxes and other statutory obligations
413109	Other Provisions



## LIABILITIES SUMMARY

<b>42</b>	<b>Consumption of Assets</b>
<b>421</b>	<b>Accumulated Depreciation/Amortization- Produced Assets</b>
<b>4211</b>	<b>Buildings And Structures</b>
<b>42111</b>	<b><i>Dwellings</i></b>
421111	Residential Buildings
421119	Others Dwellings
<b>42112</b>	<b><i>Buildings other than dwellings</i></b>
421121	Non-Residential Buildings
421129	Others Buildings other than dwellings
<b>42113</b>	<b>Structures</b>
421131	Roads and Bridges
421132	Airports and Airfields
421133	Railways and subways
421134	Oil Pipelines and reservoirs
421135	Water Plants, pipelines and sewerage networks
421136	Power lines, stations and plants
421137	Information Communication Technology network lines
421139	Other Structures
<b>42114</b>	<b>Land Improvements</b>
421141	Irrigation and drainage Channels
421142	Flood barriers
231149	Other Land Improvements
<b>4212</b>	<b>Machinery And Equipment</b>
<b>42121</b>	<b>Transport equipment</b>
421211	Heavy Vehicles
421212	Light Vehicles

## LIABILITIES SUMMARY

421213	Water Vessels
421214	Aircrafts
421215	Train Engines and Wagons
421216	Cycles
421219	Other Transport equipment
<b>42122</b>	<b>Information, Computer and Telecommunications Equipment</b>
421221	Light ICT hardware (Consult ICT
421222	Heavy ICT hardware
421223	Television and radio transmitters
421229	Other ICT Equipment
<b>42123</b>	<b><i>Other Machinery and equipment (other than Transport or ICT Equipment)</i></b>
421231	Office Equipment
421232	Electrical machinery.
421233	Medical, Laboratory and Research appliances
421234	Precision and optical instruments
421235	Furniture and Fittings
421236	Musical instruments
421237	Sports Equipment
<b>4213</b>	<b>Weapon's Systems</b>
<b>42131</b>	<b>Classified Assets</b>
421311	Classified Assets
<b>42132</b>	<b>Non Classified</b>
421321	Non Classified
<b>4214</b>	<b>Amortization of Other Fixed Assets</b>
<b>42141</b>	<b>Biological Assets</b>

**LIABILITIES SUMMARY**

421411	Cultivated Animals
421412	Cultivated Plants
<b>42142</b>	<b>Intellectual Property Products</b>
421421	Research and Development
421422	Mineral Exploration and Evaluation
421423	Computer software
421424	Computer databases
421425	Entertainment, Literary & Artistic Originals
<b>42143</b>	<b>Intellectual Property Rights</b>
421431	Copy Rights and Neighboring Rights
421432	Patents / Utility Modes
421433	Trade Secrets
<b>42144</b>	<b>Goodwill and marketing assets</b>
421441	Goodwill and marketing assets
421449	Other Intellectual Property products
<b>4215</b>	<b>Other Fixed Assets</b>
<b>42151</b>	<b>Other Fixed Assets</b>
<b>421511</b>	<b>Other Fixed Assets</b>

## RESERVES SUMMARY

## CLASS 5

## RESERVES SUMMARY

51	<b>Gou Equity Funds</b>
<b>511</b>	<b>Revenue reserves</b>
511001	Revenue Reserves
<b>512</b>	<b>Capital Reserves</b>
<b>5121</b>	<b>Fixed Assets Reserves</b>
512001	Fixed Assets Reserves
<b>5122</b>	<b>Inventory Reserves</b>
512201	Inventory Reserves
<b>5123</b>	<b>Financial Assets Reserves</b>
512301	Financial Assets Reserves
<b>513</b>	<b><i>Equity</i></b>
513001	Accumulated Fund

## CLEARING ACCOUNTS

**CLEARING ACCOUNTS**

These accounts are assigned for defined systems operations in the various ledgers. They are neither available for budgeting nor posting in the day to day operations by the users of the Chart of Accounts.

**19                      *Revenue Clearing Accounts***

191001	Clearing Account - Discount Taken
191002	Clearing Account - Unallocated Revenue
191003	Clearing Account - Income Offset Account

**29                      *Clearing Accounts - Expenses***

291001	Clearing Account - Bank Charges
291002	Clearing Account - Exchange Losses/Gains
291003	Clearing Account - Discounts Allowed
291004	Clearing Account - Purchase Price Variance
291005	Clearing Account - Bank Errors
291006	Clearing Account – Cost of Goods Sold

**36                      *Clearing Accounts -Assets***

<b>361</b>	<b>Stock / Value Of Produced Assets CL</b>
<b>362</b>	<b>Acquisition / Budgeting of Produced Assets CL</b>
<b>363</b>	<b>Major Overhaul/Improvement of produced Assets CL</b>
<b>364</b>	<b>Acquisition of produced Assets on Merger /Transfer/Donation CL</b>

**Buildings And Structures CL*****Dwellings CL***

361111	Residential Buildings - Stock CL
362111	Residential Buildings - Acquisition CL
363111	Residential Buildings - Improvement CL

## CLEARING ACCOUNTS

364111	Residential Buildings - Transfer CL
361119	Other Dwellings - Stock CL
362119	Other Dwellings - Acquisition CL
363119	Other Dwellings - Improvement CL
364119	Other Dwellings - Transfer CL
	<b><i>Buildings other than dwellings CL</i></b>
361121	Non-Residential Buildings - Stock CL
362121	Non-Residential Buildings - Acquisition CL
363121	Non-Residential Buildings - Improvement CL
364121	Non-Residential Buildings - Transfer CL
361129	Other Buildings other than dwellings - Stock CL
362129	Other Buildings other than dwellings - Acquisition CL
363129	Other Buildings other than dwellings - Improvement CL
364129	Other Buildings other than dwellings - Transfer CL
	<b><i>Structures CL</i></b>
361131	Roads and Bridges - Stock CL
362131	Roads and Bridges - Acquisition CL
363131	Roads and Bridges - Improvement CL
364131	Roads and Bridges - Transfer CL
361132	Airports and Airfields - Stock CL
362132	Airports and Airfields - Acquisition CL
363132	Airports and Airfields - Improvement CL
364132	Airports and Airfields - Transfer CL
361133	Railways and subways - Stock CL
362133	Railways and subways - Acquisition CL
363133	Railways and subways - Improvement CL
364133	Railways and subways - Transfer CL
361134	Oil Pipelines & reservoirs - Stock CL
362134	Oil Pipelines & reservoirs - Acquisition CL
363134	Oil Pipelines & reservoirs - Improvement CL
364134	Oil Pipelines & reservoirs - Transfer CL

## CLEARING ACCOUNTS

361135 Water Plants, pipelines and sewerage networks - Stock CL  
 362135 Water Plants, pipelines and sewerage networks - Acquisition CL  
 363135 Water Plants, pipelines and sewerage networks - Improvement CL  
 364135 Water Plants, pipelines and sewerage networks - Transfer CL

361136 Power lines, stations and plants - Stock CL  
 362136 Power lines, stations and plants - Acquisition CL  
 363136 Power lines, stations and plants - Improvement CL  
 364136 Power lines, stations and plants - Transfer CL

361137 ICT network lines - Stock CL  
 362137 ICT network lines - Acquisition CL  
 363137 ICT network lines - Improvement CL  
 364137 ICT network lines - Transfer CL

361139 Other Structures - Stock CL  
 362139 Other Structures - Acquisition CL  
 363139 Other Structures - Improvement CL  
 364139 Other Structures - Transfer CL

***Land Improvements CL***

361141 Irrigation and drainage Channels - Stock CL  
 362141 Irrigation and drainage Channels - Acquisition CL  
 363141 Irrigation and drainage Channels - Improvement CL  
 364141 Irrigation and drainage Channels - Transfer CL  
 361142 Flood barriers - Stock CL  
 362142 Flood barriers - Acquisition CL  
 363142 Flood barriers - Improvement CL  
 364142 Flood barriers - Transfer CL

361149 Other Land Improvements - Stock CL  
 362149 Other Land Improvements - Acquisition CL  
 363149 Other Land Improvements - Improvement CL  
 364149 Other Land Improvements - Transfer CL

***Machinery And Equipment CL*****Transport equipment CL**

## CLEARING ACCOUNTS

361211	Heavy Vehicles - Stock CL
362211	Heavy Vehicle - Acquisitions CL
363211	Heavy Vehicles - Improvement CL
364211	Heavy Vehicles - Transfer CL
361212	Light Vehicles - Stock CL
362212	Light Vehicles - Acquisition CL
363212	Light Vehicles - Improvement CL
364212	Light Vehicles - Transfer CL
361213	Water Vessels - Stock CL
362213	Water Vessels - Acquisition CL
363213	Water Vessels - Improvement CL
364213	Water Vessels - Transfer CL
361214	Aircrafts - Stock CL
362214	Aircrafts - Acquisition CL
363214	Aircrafts - Improvement CL
364214	Aircrafts - Transfer CL
361215	Train Engines and Wagons - Stock CL
362215	Train Engines and Wagons - Acquisition CL
363215	Train Engines and Wagons - Improvement CL
364215	Train Engines and Wagons - Transfer CL
361216	Cycles - Stock CL
362216	Cycles - Acquisition CL
363216	Cycles - Improvement CL
364216	Cycles - Transfer CL
361219	Other Transport equipment - Stock CL
362219	Other Transport equipment - Acquisition CL
363219	Other Transport equipment - Improvement CL
364219	Other Transport equipment - Transfer CL
	<b><i>Information, Computer and Telecommunications Equipment CL</i></b>
361221	Light ICT hardware - Stock CL
362221	Light ICT hardware - Acquisition CL
363221	Light ICT hardware - Improvement CL



## CLEARING ACCOUNTS

364221	Light ICT hardware - Transfer CL
361222	Heavy ICT hardware - Stock CL
362222	Heavy ICT hardware - Acquisition CL
363222	Heavy ICT hardware - Improvement CL
364222	Heavy ICT hardware - Transfer CL
361223	Television and radio transmitters - Stock CL
362223	Television and radio transmitters - Acquisition CL
363223	Television and radio transmitters - Improvement CL
364223	Television and radio transmitter - Transfers CL
361229	Other ICT Equipment (TVs, Radios, Videos, Digital cameras, telephone sets) - Stock CL
362229	Other ICT Equipment (TVs, Radios, Videos, Digital cameras, telephone sets) - Acquisition CL
363229	Other ICT Equipment (TVs, Radios, Videos, Digital cameras, telephone sets) - Improvement) CL
364229	Other ICT Equipment (TVs, Radios, Videos, Digital cameras, telephone sets) - Transfer CL
	<b><i>Other Machinery and equipment (other than Transport or ICT Equipment) CL</i></b>
361231	Office Equipment - Stock CL
362231	Office Equipment - Acquisition CL
363231	Office Equipment - Improvement CL
364231	Office Equipment - Transfer CL
361232	Electrical machinery - Stock CL
362232	Electrical machinery - Acquisition CL
363232	Electrical machinery - Improvement CL
364232	Electrical machinery - Transfer CL
361233	Medical, Laboratory and Research & appliances - Stock CL
362233	Medical & Laboratory appliances - Acquisition CL
363233	Medical & Laboratory appliances - Improvement CL
364233	Medical & Laboratory appliances - Transfer CL
361234	Precision and optical instruments - Stock CL
362234	Precision and optical instruments - Acquisition CL

## CLEARING ACCOUNTS

363234 Precision and optical instruments - Improvement CL  
 364234 Precision and optical instruments - Transfer CL

361235 Furniture and Fittings - Stock CL  
 362235 Furniture and Fittings - Acquisition CL  
 363235 Furniture and Fittings - Improvement CL  
 364235 Furniture and Fittings - Transfer CL

361236 Musical instruments - Stock CL  
 362236 Musical instruments - Acquisition CL  
 363236 Musical instruments - Improvement CL  
 364236 Musical instruments - Transfer CL

361237 Sports Equipment - Stock CL  
 362237 Sports Equipment - Acquisition CL  
 363237 Sports Equipment - Improvement CL  
 364237 Sports Equipment - Transfer CL

***Weapon's Systems CL******Classified Assets CL***

361311 Classified Assets - Stock CL  
 362311 Classified Assets - Acquisition CL  
 363311 Classified Assets - Improvement CL  
 364311 Classified Assets - Transfer CL

***Non Classified CL***

361321 Non Classified - Stock CL  
 362321 Non Classified - Acquisition CL  
 363321 Non Classified - Improvement CL  
 364321 Non Classified - Transfer CL

***Other Fixed Assets CL******Biological Assets CL***

361411 Cultivated Animals - Stock CL  
 362411 Cultivated Animals - Acquisition CL  
 363411 Cultivated Animals - Improvement CL  
 364411 Cultivated Animals - Transfer CL

## CLEARING ACCOUNTS

361412	Cultivated Plants - Stock CL
362412	Cultivated Plants - Acquisition CL
363412	Cultivated Plants - Improvement CL
364412	Cultivated Plants - Transfer CL

***Intellectual Property products CL***

361421	Research and Development - Stock CL
362421	Research and Development - Acquisition CL
363421	Research and Development - Improvement CL
364421	Research and Development - Transfer CL

361422	Mineral Exploration and Evaluation - Stock CL
362422	Mineral Exploration and Evaluation - Acquisition CL
363422	Mineral Exploration and Evaluation - Improvement CL
364422	Mineral Exploration and Evaluation - Transfer CL

361423	Computer software - Stock CL
362423	Computer software - Acquisition CL
363423	Computer software - Improvement CL
364423	Computer software - Transfer CL

361424	Computer databases - Stock CL
362424	Computer databases - Acquisition CL
363424	Computer databases - Improvement CL
364424	Computer databases - Transfer CL

361425	Entertainment, Literary and Artistic Originals - Stock CL
362425	Entertainment, Literary and Artistic Originals - Acquisition CL
363425	Entertainment, Literary and Artistic Originals - Improvement CL
364425	Entertainment, Literary and Artistic Originals - Transfer CL

***Intellectual Property Rights CL***

361431	Copy Rights and Neighboring Rights - Stock CL
362431	Copy Rights and Neighboring Rights - Acquisition CL

## CLEARING ACCOUNTS

363431 Copy Rights and Neighboring Rights - Improvement CL  
 364431 Copy Rights and Neighboring Rights - Transfer CL

361432 Patents / Utility Modes - Stock CL  
 362432 Patents / Utility Modes - Acquisition CL  
 363432 Patents / Utility Modes - Improvement CL  
 364432 Patents / Utility Modes - Transfer CL

361433 Trade Secrets - Stock CL  
 362433 Trade Secrets - Acquisition CL  
 363433 Trade Secrets - Improvement CL  
 364433 Trade Secrets - Transfer CL

***Good will and marketing assets CL***

361441 Goodwill and marketing assets - Stock CL  
 362441 Goodwill and marketing assets - Acquisition CL  
 363441 Goodwill and marketing assets - Improvement CL  
 364441 Goodwill and marketing assets - Transfer CL

361449 Other Intellectual Property products - Stock CL  
 362449 Other Intellectual Property products - Acquisition CL  
 363449 Other Intellectual Property products - Improvement CL  
 364449 Other Intellectual Property products - Transfer CL

**36 Valuables CL**

**3651 Stock/ Value Of Valuables CL**  
**3652 Acquisition of Valuables CL**  
**3653 Improvement of Valuables CL**  
**3654 Transfer of Valuables CL**

***Valuables CL***

365111 National treasures - Stock CL

## CLEARING ACCOUNTS

365211	National treasures - Acquisition CL
365311	National treasures - Improvement CL
365411	National treasures - Transfer CL
<b>36</b>	<b>Non-Produced Assets CL</b>
<b>366</b>	<b>Stock / Value Of Non Produced Assets CL</b>
<b>367</b>	<b>Acquisition Of Non Produced Assets</b>
<b>368</b>	<b>Acquisition through Transfer, Donation, and Merger /De-Merger</b>

***Land CL***

366111	Land - Stock CL
367111	Land - Acquisition CL
368111	Land - Transfer CL

***Mineral and Energy Resources CL***

366211	Minerals - Stock CL
367211	Minerals - Acquisition CL
368211	Minerals - Transfer CL
366212	Oil & Natural Gas - Stock CL
367212	Oil & Natural Gas - Acquisition CL
368212	Oil & Natural Gas - Transfer CL
366213	Energy resources - Stock CL
367213	Energy resources - Acquisition CL
368213	Energy resources - Transfer CL
366219	Other Mineral and Energy Resources - Stock CL
367219	Other Mineral and Energy Resources - Acquisition CL
368219	Other Mineral and Energy Resources - Transfer CL

***Other Naturally Occurring Assets CL******Non-Cultivated Biological resources CL***

366311	Wild Animals - Stock CL
367311	Wild Animals - Acquisition CL

## CLEARING ACCOUNTS

368311	Wild Animals - Transfer CL
366312	Plants - Stock CL
367312	Plants - Acquisition CL
368312	Plants - Transfer CL
<b><i>Water resources CL</i></b>	
366321	Lakes - Stock CL
367321	Lakes - Acquisition CL
368321	Lakes - Transfer CL
366322	Rivers and Streams - Stock CL
367322	Rivers and Streams - Acquisition CL
368322	Rivers and Streams - Transfer CL
366323	Swamps and Wetlands - Stock CL
367323	Swamps and Wetlands - Acquisition CL
368323	Swamps and Wetlands - Transfer CL
366329	Other Water resources - Stock CL
367329	Other Water resources - Acquisition CL
368329	Other Water resources - Transfer CL
<b><i>Airspace CL</i></b>	
366331	Radio Spectrum - Other Natural Resources - Stock CL
367331	Radio Spectrum - Other Natural Resources - Acquisition CL
368331	Radio Spectrum - Other Natural Resources - Transfer CL
366332	Aviation Airspace - Stock CL
367332	Aviation Airspace - Acquisition CL
368332	Aviation Airspace - Transfer CL
<b><i>Non-Cultivated Non Biological CL</i></b>	
366346	Mountains and Rocks - Stock CL
367346	Mountains and Rocks - Acquisition CL
368346	Mountains and Rocks - Transfer CL

## CLEARING ACCOUNTS

366349	Other Natural Resources (Not classified elsewhere) - Stock CL
367349	Other Natural Resources (Not classified elsewhere) - Acquisition CL
368349	Other Natural Resources (Not classified elsewhere) - Transfer CL
	<b><i>Intangible assets CL</i></b>
366401	Marketable operating leases – Contracts, leases and Permits - Stock CL
367401	Marketable operating leases – Contracts, leases and Permits - Acquisition CL
368401	Marketable operating leases – Contracts, leases and Permits - Transfer CL
366402	Permits to use natural resources – Contracts, leases and Permits - Stock CL
367402	Permits to use natural resources – Contracts, leases and Permits - Acquisition CL
368402	Permits to use natural resources – Contracts, leases and Permits - Transfer CL
366403	Permits to undertake specific activities – Contracts, leases and Permits - Stock CL
367403	Permits to undertake specific activities – Contracts, leases and Permits - Acquisition CL
368403	Permits to undertake specific activities – Contracts, leases and Permits - Transfer CL
366405	Entitlement to future goods and services on an exclusive basis - Contracts leases and Permits - Stock CL
367405	Entitlement to future goods and services on an exclusive basis - Contracts leases and Permits - Acquisition CL
368405	Entitlement to future goods and services on an exclusive basis - Contracts leases and Permits - Transfer CL
366406	Goodwill and marketing assets - Stock CL
367406	Goodwill and marketing assets - Acquisition CL
368406	Goodwill and marketing assets - Transfer CL
<b>390000</b>	<b>Clearing Accounts- Other Assets</b>
391001	Clearing Account - Cash Clearing
391002	Clearing Account - Prepayment to Suppliers

**CLEARING ACCOUNTS**

391003	Clearing Account - Unapplied Receipts
391004	Clearing Account - Receivables
391005	Clearing Account – Unidentified Receipts
391006	Clearing Account - Materials
391007	Clearing Account – Materials Encumbrance
391008	Clearing Account – Factored Receipts
<b>490000</b>	<b><i>Clearing Accounts- Liabilities</i></b>
491001	Clearing Account - Trade Creditors
491002	Clearing Account - With-holding Tax Payable
491003	Clearing Account - On Account Receipts
491004	Clearing Account - Inventory AP Accrual Account
491005	Clearing Account - Expense AP Accrual
491006	Clearing Account - Tax Code
491007	Clearing Account - Reserve for Encumbrance
491008	Clearing Account - Retainage



## CONTROL ACCOUNTS

**CONTROL ACCOUNTS**

These accounts are used in the processing of Accounting warrants by Ministry of Finance.. They are not available for the day to day operations by the other users of the COA.

<b><i>Account Code</i></b>	<b><i>Description</i></b>
999987	Project Control Account
999988	Subvention Control Account (Development)
999989	Subvention Control Account (Recurrent)
999990	Domestic Arrears Control Account (Non-Wage)
999991	Domestic Arrears Control Account (Development)
999992	Salary Arrears Control Account
999993	Pension and Gratuity Arrears Control Account
999994	Gratuity Control Account
999995	Pension Control Account
999996	AIA Control Account
999997	Wage Control Account
999998	Development Control Account
999999	Control Account - Recurrent (Non-Wage)

**REVENUE DESCRIPTION****CLASS 1 – REVENUE DESCRIPTION****11 TAXES****1111 Payable by Individuals****111101 Pay as you Earn (PAYE)**

This account shall be credited with remittances from employers in respect of deductions from employees for tax on Salaries, Wages and Allowances.

**111102 Rental Income Tax**

This account shall be credited with tax on incomes received from individuals, partnerships, trusts and beneficiaries on rental income earned.

**111103 Withholding tax payable by individuals**

This account shall be credited with amounts deducted as advance part payments (Withholding tax) of income tax from individuals.

**111104 Presumptive Tax**

This account shall be credited with amounts deducted from small business tax payers whose annual turnover is less than the amount stipulated in the Income Tax Act.

**111105 Local Service Tax**

This account shall be credited with tax levied on salaries, wages and incomes of all persons in gainful employment collected by Local Governments.

**111106 Individual Income Tax**

This account shall be credited with tax levied on incomes of individuals, partnerships and trusts.

## REVENUE DESCRIPTION

**111107 Capital Gains Tax**

This account shall be credited with tax levied on the profits / gains from the sale of property or an investment.

**1112 Payable by Corporations and other enterprises****111201 Company Income Tax**

Under this account shall be remittances in respect of taxes paid on company profits for current period. Prior year taxes shall also be credited on this account.

**111202 Rental Income Tax**

This account shall be credited with tax on incomes received from corporations and other enterprises on rental income earned.

**111203 Withholding tax payable by Corporations and other enterprises**

This account shall be credited with amounts deducted as advance part payments of corporation tax from corporate entities/bodies and other enterprises.

**111204 Presumptive Tax**

This account shall be credited with amounts deducted from corporations and other enterprises whose annual turnover is less than the amount stipulated in the Income Tax Act.

**111205 Capital Gains Tax**

This account shall be credited with tax levied on the profits / gains from the sale of property or an investment.

**1113 Other Taxes on Income, Profits and Capital Gains**

This section will cater for other taxes on Income, profits and capital gains. At the moment, such taxes are not existent hence the code is only for future use when such taxes do exist.

**REVENUE DESCRIPTION****11131 Payable by General Government****11132 Unallocable Taxes on Income, Profits and Capital Gains****112 Taxes on payroll and workforce**

This section will cater for taxes on payroll and workforce. At the moment, such taxes are not existent hence the code is only for future use when such taxes do exist.

**113 Taxes on property**

Taxes payable on the use, ownership or transfer of wealth.

**1131 Recurrent taxes on immovable property****113101 Land fees**

This account shall contain receipts in respect of Land premium/lease fee on land. Ground rates and ground rent payable to Land Board should be coded under 141501.

**1132 Recurrent taxes on net wealth**

Taxes under this code do not exist in our tax regime at the moment. This code is only for future use when such taxes do exist.

**1133 Estate, inheritance and gift taxes**

Taxes under this code do not exist in our tax regime at the moment. This code is only for future use when such taxes do exist.

**1134 Capital Levies.**

Taxes under this code do not exist in our tax regime at the moment. This code is only for future use when such taxes do exist.

**1135 Other recurrent taxes on property**

Taxes under this code do not exist in our tax regime at the moment. This code is only for future use when such taxes do exist.

**REVENUE DESCRIPTION****114 Taxes on goods and services****1141 General Taxes on goods and services****114101 VAT paid by Government on Local Goods and Services**

This account shall comprise Value added Tax payable by Government on local goods and services.

**114102 VAT paid by Non-Government on Local Goods and Services**

This account shall comprise Value added Tax due on local goods and services payable by the general public.

**114103 VAT paid on Petroleum exploration/development/production**

This account shall comprise of Value added Tax paid by companies dealing exclusively in petroleum exploration/development/production.

**114104 VAT paid by Government on Imported Goods and Services**

This account shall comprise Value added Tax payable by Government on imported goods and services.

**114105 VAT paid by Non- Government on imported Goods and Services**

This account shall comprise Value added Tax payable by the general public on imported goods and services.

**11412 Sales Taxes**

All general taxes levied at one stage only, whether at manufacturing or production stages or on wholesale or retail trade.

**11413 Turnover and other general taxes on goods and services****11414 Taxes on financial and capital transactions**

## REVENUE DESCRIPTION

**114141 Financial services**

This account shall comprise taxes specifically levied on banking services, taxes on insurance premiums, mobile money taxes etc.

**1142 Excises****114201 Excise duty on Government Imports**

This account shall be credited with Excise duty on Government imports.

**114202 Excise duty on Non-Government Imports**

This account shall be credited with Excise duty on Non-Government imports

**114203 Excise duty on Petroleum Exploration, Development and Production**

This account shall be credited with Excise duty on products in the petroleum exploration, development and production value chain

**114204 Excise duty on bank fees and charges.**

This account shall be credited with Excise duty on bank fees and charges.

**114205 Excise duty on Local Goods and Services**

This account shall be credited with Excise duty on locally manufactured/produced goods and services. For Example Over the Top Tax (OTT) among others.

**1143 Profits on Fiscal Monopolies**

This covers that part of the profits of fiscal monopolies that is transferred to the government.

**114301 Central Government Fiscal Monopolies**

Under this account, shall be Profits after tax transferred to government from central government owned public corporations or public quasi-corporations that exercise monopoly powers over the production or distribution of a particular kind of good or service.

## REVENUE DESCRIPTION

**114302 Local Government owned Companies**

Under this account, shall be Profits after tax transferred to government from local government owned public corporations or public quasi-corporations that exercise monopoly powers over the production or distribution of a particular kind of good or service.

**1144 Taxes on specific services**

These are levied on payments for specific services such as transportation, insurance, banking, entertainment, restaurants and advertising.

**114401 Taxes on Lotteries and Gaming**

This account shall be credited with Taxes levied on lotteries, gaming (casinos) and pool betting.

**114402 Taxes on Other games of chance**

This account shall be credited with Taxes on other games of chance not included under 114401 above

**114403 Local Hotel Tax**

This account shall be credited with Taxes levied and paid by room occupants of a hotel per room per night. It is levied and collected by the hotel owners / management.

**114419 Other taxes on specific services.**

This account shall be credited with other Taxes levied on specific services not listed above.

**1145 Taxes on use of goods and on permission to use goods or perform activities.****11451 Motor Vehicle Taxes**

This includes taxes on the use of motor vehicles or permission to use motor vehicles. This doesn't include taxes on motor vehicles as a property.

## REVENUE DESCRIPTION

**114511 Motor vehicle Road Licenses**

Under this account, shall be receipts in respect of Motor vehicle road licenses (for all types and categories of automobiles e.g. trucks, saloon cars, buses etc).

**114512 Motor Vehicle Registration fees**

Under this account shall be receipts in respect of Registration fees for all types of vehicles new and used, saloons, estates, mini-buses, buses, pick-ups, trucks, PMO's, PSV's, trailers, tractors, graders, rollers. Included here shall also be the cost of duplicate registration books, new and duplicate number plates for the above.

**114513 Motor Vehicle related Application Fees.**

This account shall be posted with application fees for PSVs, special hires and vehicle rentals.

**114514 Other Vehicle Fees and Licenses**

This account shall contain alteration of vehicle outlook/particulars fees, transfer fees, search fees, dealer vehicle licenses, OTV licenses, vehicle inspection fees, document certification fees, and any other vehicle fees and licenses not covered above.

**11452 Other Taxes on use of goods and on permission to use goods or perform activities****114521 Environmental Levies**

This account shall be credited with taxes levied on pollution or emission or discharge into the environment of noxious gases, liquids or other harmful substances.

**114522 Road licenses and registration fees for other transport equipment**

Under this account, shall be receipts in respect of transport equipment other than Motor vehicles road licenses and registration fees. e.g. motor cycles, bicycles and tricycles etc.



## REVENUE DESCRIPTION

Included here shall also be the cost of duplicate registration books, new and duplicate number plates for the above.

**114523 Business Licenses**

This account shall comprise receipts in respect of trading licenses to operate/conduct commercial and business services e.g. professional offices, shops, businesses, etc.

**114524 Liquor licenses**

This account shall be posted with licenses proceeds for the dealership in alcoholic and related beverages like beer, spirits, wines, etc.

**114525 Guns and Explosive Fees**

This account shall be credited with proceeds in respect of fees or other charges levied on ownership of guns, pistols, and other firearms. Rental fees shall be recognized under item 141503-Rentals for guns and explosives

**114526 Other licenses**

This account shall be credited with proceeds in respect of fees on the issue of licenses other than those mentioned above. It is only in cases where a particular item cannot be identified with the above codes that this code should be used.

**114527 Stamp duty**

This account shall be credited with duties paid on any document that confers any right or liability upon being created, transferred, limited, extended, extinguished or recorded.

**114528 Signature bonus**

This account shall be credited with a onetime fee for the assignment and securing of a license for exploration or production paid by the contractor / Licensee.

**1146 Other taxes on goods and services**

**REVENUE DESCRIPTION**

This section is available to cater for other taxes on goods and services other than those included in the above sections. None of these has been identified as of now.

**115 Taxes on International Trade and Transactions****1151 Customs and other import duties****115101 Import Duties**

This account shall comprise duties on all goods and services entering the country

**115102 Infrastructure Levy**

Levy charged on all imports from outside East Africa at 1.5% of customs value dedicated to support critical Infrastructure development.

**1152 Taxes on Exports****115201 Export Duties**

This account shall comprise duties on all goods and services leaving the country. Included under this code shall also be customs duties and export commission on goods and services leaving the country.

**1153 Profits of export or import monopolies****1154 Exchange profits****1155 Exchange taxes****1156 Other taxes on international trade and transactions****116 Other taxes****1161 Other taxes payable solely by business****116101 Miscellaneous and Unidentified taxes**

This account shall be posted with tax collections payable solely by business that cannot be classified under the above specified tax codes.

**1162 Other taxes payable by other than business or unidentifiable****116201 Miscellaneous and Unidentified taxes**

**REVENUE DESCRIPTION**

This account shall be posted with tax collections payable by other than business that cannot be classified under the above specified tax codes.

**12 SOCIAL CONTRIBUTIONS**

This account shall contain actual or imputed receipts from either employers on behalf of their employees or from employees, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for the contributors, their dependants, or their survivors.

**121 Social Security Contributions****1211 Employee Contributions****1212 Employer Contributions****1213 Self -employed or unemployed contributions****1214 Unallocable contributions****122 Other Social Contributions****1221 Employee Contributions****1222 Employer Contributions****1223 Imputed Contributions****13 GRANTS**

In general, Grants are transfers receivable by Government units from other resident or non-resident Government units or international organizations that do not meet the

**REVENUE DESCRIPTION**

definition of a tax, subsidy or social contribution.

**131 From foreign Governments****1311 CURRENT****131101 Donor Funds - Foreign Governments**

This account shall include contributions (other than loans) from one government unit to another government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient.

**1312 CAPITAL****131201 Donor Funds - Foreign Governments**

This account shall comprise contributions (other than loans) from one government unit to another government unit for purposes of acquiring assets by the recipient and may consist of a transfer of cash that the recipient is expected or required to use to acquire an asset or assets (other than inventories), the transfer of an asset (other than inventories and cash), the cancellation of a liability by mutual agreement.

**132 From International Organizations****1321 Current****132101 Grants from multi-lateral development partners**

This account shall comprise current transfer receivable by government units from multi-lateral development partners that don't meet the definition of a tax, subsidy or a social contribution.

**132102 Grants from bilateral development partners**

This account shall comprise current transfer receivable by government units from bilateral

## REVENUE DESCRIPTION

development partners that don't meet the definition of a tax, subsidy or a social contribution.

**1322 Capital****132201 Grants from multi-lateral development partners**

This account shall comprise capital transfer receivable by government units from multi-lateral development partners that don't meet the definition of a tax, subsidy or a social contribution.

**132202 Grants from bilateral development partners**

This account shall comprise capital transfer receivable by government units from bilateral development partners that don't meet the definition of a tax, subsidy or a social contribution.

**133 From Other general government units (Domestic Government Transfers)****1331 Central Government Grants****133101 Transfers Received By Ministries and Agencies from Treasury**

This account shall contain transfers received by central government ministries, agencies and projects from Treasury. In respect of recurrent expenses.

**133102 Transfers Received from Other Government Units**

This account shall be posted with transfers received by Government units for recurrent activities. These will be received from Government units other than the Treasury.

**133103 Transfers Received by Treasury from MALGs**

This account shall be posted with transfers received by Treasury from Government units. To comprise both NTR and unspent balances transferred to Treasury.

**133104 Transfers Received from Other Funds**

This account shall be posted with transfers received by one Fund from another Fund(s). To comprise all funds received from another Fund i.e. UCF, Petroleum Fund and

## REVENUE DESCRIPTION

Contingency Fund.

**1332 Local Government Grants****133201 District Unconditional Grant- Non Wage**

This account shall record transfers received by District Local Governments from Central Government to cater for district unconditional grant- Non wage.

**133202 Urban Unconditional Grant - Non-Wage**

This account shall record transfers received by Urban Local Governments (Cities and Municipal Councils) from Central Government to cater for urban unconditional grant- Non wage.

**133203 District Discretionary Development Equalization Grant**

This account shall record transfers received by selected District Local Governments from Central Government to cater for poor performance.

**133204 Urban Unconditional Grant (Wage)**

This account shall record transfers received by Urban Local Governments (Cities and Municipal Councils) from Central Government to cater for urban unconditional grant-wage.

**133205 District Unconditional Grant (Wage)**

This account shall record transfers received by District Local Governments from Central Government to cater for district unconditional grant- wage.

**133206 Urban Discretionary Development Equalization Grant**

This account shall record transfers received by select Urban Local Governments (Cities and Municipal Councils) from Central Government aimed at increasing performance of the selected entities.

**REVENUE DESCRIPTION****133207 Sector Conditional Grant (Wage)**

This account shall record transfers received by District Local Governments, Cities and Municipal Councils from Central Government to cater for Sector Conditional Grant (Wage)

**133208 Sector Conditional Grant (Non-Wage)**

This account shall record transfers received by District Local Governments, Cities and Municipal Councils from Central Government to cater for Sector Conditional Grant (Non-Wage)

**133209 Support Services Conditional Grant (Non-Wage)**

This account shall record transfers received by District Local Governments, Cities and Municipal Councils from Central Government to cater for Support Services Conditional Grant (Non-Wage).

**133210 Sector Development Grant**

This account shall record transfers received by District Local Governments, Cities and Municipal Councils from Central Government to cater for the Sector Development Grant.

**133211 Transitional Development Grant**

This account shall record transfers received by District Local Governments, Cities and Municipal Councils from Central Government to cater for the Transitional Development Grant.

**133212 Transfers Received from Other Government Units**

This account shall record transfers received by District Local Governments, Cities and Municipal Councils from other Government Units.

**14. OTHER REVENUE NON – TAX REVENUES****141. Property income****1411 Interest**

**REVENUE DESCRIPTION****14111 From non-residents****141111 Interest from private entities**

This account shall contain Interest earned on financial assets other than shares, loans and accounts receivable from non-resident private entities. E.g. interest on bank accounts, deposits, and other operational accounts held by private entities.

**14112 From residents other than General Government****141121 Interest from private entities**

This account shall contain Interest earned on financial assets other than shares, loans and accounts receivable from resident private entities other than General Government. E.g. interest on bank accounts, deposits, and other operational accounts held by resident private entities.

**141122 Interest on loans issued**

This account shall contain interest earned on loans issued by government e.g. interest on loans to private individuals and organisations.

**14113 From other General Government units**  
**141131 Interest from other government units**

This account shall contain Interest earned from dealings with other Government units. Whereas it is a revenue to one unit, it will be an expense to the other Government unit. On consolidation, this interest will cancel with the interest expense reflected on code 243001.

**1412. Dividends****14121 From Non residents****141211 Dividends**

This account shall be posted with receipts in respect of distributed profits of foreign corporations/entities in which government units have shareholdings or ownership.

**14122 From residents**



**REVENUE DESCRIPTION****141221 Dividends**

This account shall be posted with receipts in respect of distributed profits of resident corporations/entities in which government units have shareholdings or ownership.

**1413 Withdrawals of income from quasi-corporations****1414 Property income from investment income disbursements.****1415 Rent and Rates****141501 Rent & Rates - Non-Produced Assets- from private entities**

This account shall be used to capture all rentals and rates arising out of hire of naturally occurring assets to Non-Government entities e.g. rent for use of government forests for lumbering etc.

**141502 Mineral Royalties**

This account will include proceeds from the sale of rights to third parties to access future economic benefits from minerals. e.g. sale of rights to mine gold, copper and sand among others.

**141503 Petroleum Royalties**

This account will include proceeds from the sale of rights to third parties to access future economic benefits from oil and gas resources.

**141504 Other Royalties**

This account will include proceeds from the sale of rights to third parties to access future economic benefits from other economic activities other than mineral and petroleum exploitation. Such other economic activities include; intellectual property asset commercialization, e.g. franchise, sale of patents and copyrights.

**141541 Rent & Rates - Non-Produced Assets – from Govt units**

This account shall be used to capture all rentals and rates arising out of hire of naturally occurring assets from Government entities e.g. rent for use of government natural forests for lumbering etc. Whereas it is a revenue to one unit, it will be an expense to the other unit.

**REVENUE DESCRIPTION****1416 Reinvested earnings from foreign direct investments**

Other income received when government units place financial assets and/or non-produced assets at the disposal of other units.

**1421 Sale by market establishments****14211 From Private Entities****142111 Rent & Rates - Produced Assets**

This account shall contain receipts in respect of Income from lease/hire of residential and non-residential buildings, plants, vehicles, canteens rent, accommodation charges, hire of stadiums and parks, rent of state lodges and staff houses, letting of council hall, letting of offices and institutional housing rent received from private entities. This account shall also comprise rates and charges for use of produced government assets received from private entities.

**142112 Rentals-Guns and other explosives**

This account shall be credited with proceeds in respect of fees or other charges for the hire of guns, pistols, and other firearms.

**142113 Utilities**

This account shall comprise income from provision of utility services such as water, electricity, gas, other fuels, received from entities that are not Government units etc.

**142114 Sale of publications**

This account will be credited with proceeds from the sale of in-house publications to non-Government units including books, newspapers, photos, magazines, treasury forms, record books and any other publications by government units. For sale of bid documents, use code 142119 for private entities and code 142154 for other government units.

**142115 Sale of drugs**

## REVENUE DESCRIPTION

This account shall comprise proceeds from the sale of pharmaceuticals, veterinary drugs, herbicides and related drugs to non-Government units.

**142116 Sale of petroleum products**

This account shall be credited with proceeds from the sale of petroleum products to non-Government units, including aviation fuel, diesel, paraffin, motor oils and others.

**142117 Sale of Feasibility studies and Research Works**

This account shall be credited with proceeds from the sale of feasibility studies, geo-physical maps and other research materials. Included here will also be the sale of Research & Development products including sale of data.

**142118 Sale of mineral and mineral products**

This account shall be credited with proceeds from the sale of minerals and mineral products e.g.

**142119 Sale of bid documents**

This account will be credited with proceeds from the sale of bid documents to potential suppliers of goods and services. Sales of any other publication should be coded under 142114.

**142120 Sale of Agricultural products and services**

This account will be credited with proceeds from the sale of agricultural products and services. E.g. advisory services, animals, seedlings and timber among others.

**142121 Sale of ICT Services**

This account will be credited with proceeds from the provision of ICT Services E.g. sale of internet data bundles.

**142122 Sale of Medical Services**

## REVENUE DESCRIPTION

This account will be credited with proceeds from the provision of medical and consultancy services e.g. medical and laboratory tests.

**142149 Sale of Other produced assets.**

This account will be credited with proceeds from sale of goods and services not listed above.

**14215 From Government Units****142151 Rent & Rates - Produced Assets**

This account shall contain receipts in respect of Income from lease/hire of residential and non-residential buildings, plants, vehicles, canteens rent, accommodation charges, hire of stadiums and parks, rent of state lodges and staff houses, letting of council hall, letting of offices and institutional housing rent received from Government units. This account shall also comprise rates and charges for use of produced government assets received from Government units.

**142152 Rentals-Guns and other explosives**

This account shall be credited with proceeds in respect of fees or other charges for the hire of guns, pistols, and other firearms.

**142153 Utilities**

This account shall comprise income from provision of utility services such as water, electricity, gas, other fuels, received from Government units etc.

**142154 Sale of publications**

This account will be credited with proceeds from the sale of in-house publications to Government units including books, newspapers, photos, magazines, treasury forms, record books and any other publications by government units. For sale of bid documents, use code 142119 for private entities and code 142128 for other Government units.

## REVENUE DESCRIPTION

**142155 Sale of drugs**

This account shall comprise proceeds from the sale of pharmaceuticals, veterinary drugs, herbicides and related drugs to Government units.

**142156 Sale of petroleum products**

This account shall be credited with proceeds from the sale of petroleum products to Government units, including aviation fuel, diesel, paraffin, motor oils and others.

**142157 Sale of Feasibility studies and Research Works**

This account shall be credited with proceeds from the sale of feasibility studies, geo-physical maps and other research materials. Included here will also be the sale of Research & Development products including sale of data.

**142158 Sale of mineral and mineral products**

This account shall be credited with proceeds from the sale of minerals and mineral products e.g.

**142159 Sale of bid documents**

This account will be credited with proceeds from the sale of bid documents to potential suppliers of goods and services. Sales of any other publication should be coded under 142114.

**142160 Sale of Agricultural products and services**

This account will be credited with proceeds from the sale of agricultural products and services. E.g. advisory services, animals, seedlings and timber among others.

**142161 Sale of ICT Services**

This account will be credited with proceeds from the provision of ICT Services E.g. sale of internet data bundles.

**REVENUE DESCRIPTION****142162 Sale of Medical Services**

This account will be credited with proceeds from the provision of medical and consultancy services e.g. medical and laboratory tests.

**142179 Sale of Other produced assets.**

This account will be credited with proceeds from sale of goods and services not listed above.

**1422 Administrative Fees & Licenses (User Fees, Charges & Permits)****142201 Vehicle Parking Fees**

This account will be posted with receipts from automobiles to access parking facilities for example taxi parks, Lorry parks, bus parks etc. Fees and charges earned from parking of automobiles on streets shall also be recorded under this code.

**142202 Other Fees**

This account will be credited with proceeds from street parking and city congestion fees among others.

**142203 Passport Fees**

This account shall comprise receipts in respect of passport application, issuance and renewal fees.

**142204 Visa Fees**

This account shall comprise receipts in respect of visa application and/or issuance fees

**142205 Work Permit Fees**

This account shall comprise receipts in respect of issuance and renewal of work permits.

**142206 Other Migration Permits (Excl visa, passport and work permits)**

This account will include receipt of other migration fees other than visas, passports and

## REVENUE DESCRIPTION

work permits. Examples include; emergency travel documents and other temporary travel documents.

**142207 Refuse collection charges/Public convenience**

This account shall contain cesspool emptier fees, public convenience fees, and refuse collection fees.

**142208 Property related Duties/Fees**

This account will include receipts in respect of; administrator of estates fees, land premium, land survey, building permits survey, students' fees, transfer fees, land fees, and sketch plan.

**142209 Advertisements/Bill Boards**

This account will be posted with billboard placements in and around towns/cities, and advertising income from television, radio and newspapers.

**142210 Animal & Crop Husbandry related Levies**

This account will contain receipts from cattle branding, movement of livestock permits, quarantine charges, slaughter fees, crop husbandry and the like.

**142211 Registration Fees for Documents and Businesses**

This account will comprise fees for registration of businesses and issuance of documents. Documents include birth certificates, death certificates, marriage certificates, company registration, document alteration fees, copy rights, trademarks and patents any certifications will be catered for under 142223.

**142212 Educational/Instruction related levies**

This account will contain receipts from the Registration of schools, driving school operations, admission fees and tuition fees in government institutions such as the private

## REVENUE DESCRIPTION

sponsorship schemes in tertiary institutions and the cost sharing in institutions.

**142213 Driving permits**

This account will be posted with proceeds from driving test fees, form fees, fees for provisional driving permits, fees for replacements of driving permits, fees for new and duplicate driving permits, and renewals of driving permits. NOTE that fines arising out of evasion of driving permit duties should be captured under 143201.

**142214 Other Permits**

This account will be charged with fees from issuance of permits other than driving, migration and work permits e.g. wetland user permits, animal tracking permits and sport hunting and fishing permits among others.

**142215 Agency Fees**

This account shall contain agency fees, valuations, agents' fees and tender fees.

**142216 Inspection Fees**

Posted on this account shall be proceeds from inspections including inspection of livestock, public health licenses and laboratory water quality test fees, etc. Vehicle inspection fees should be captured under 114514

**142217 Market /Gate Charges**

This account is to contain receipts in respect of market gate charges, market fees and other related charges.

**142218 Tax Tribunal – Court Charges and Fees**

This account shall be used to capture fees collected by tribunals and commissions of inquiry in the course of performance of their duties as charges and fees for filing cases and fines paid by guilty parties.



## REVENUE DESCRIPTION

**142219 Court Filing Fees**

This account will capture all fees and charges for filing cases in courts of law.

**142220 Fees from Appeals**

This account will contain income from fees in respect of appeals of all nature.

**142221 Other court Fees**

This account shall contain other court fees not included elsewhere.

**142222 Issuance of identification documents**

This account shall contain other fees for issuance, replacement, alteration and renewal of identification documents.

**142223 Document certification fees**

This account shall contain fees in respect of certifying documents including education, marriage, birth and death certificates, articles and memorandums of association.

**142224 Nomination Fees**

This account shall contain fees paid by individuals vying for political offices. e.g. Presidential, Members of Parliament among others.

**142225 Other License fees**

This account shall contain other license fees other than those catered for above e.g. Pollution management licence fees, waste management licence fees, environmental practitioner licence fees among others.

**142226 National Park Fees**

This account shall contain fees charged to have access to national parks and wildlife centre activities. e.g. park entry fees, animal tracking fees and other related costs. All

## REVENUE DESCRIPTION

permits relating to wildlife activities should be coded under 142214

**1423 Incidental sales by non-market establishments**  
**142301 Sale of produced Government Properties/Assets**

Income received from disposal of produced/constructed government properties/assets, proceeds from liquidated enterprises, sale of custodian board properties, sale of government stores, sale of houses, sale of scrap and sale of vehicles and plants. This code should only be used if the sold property has not already been captured in the assets for the entity. In case it already exists in the assets, then the transaction is simply transformation of the asset to cash where the difference between the selling price and asset value will be a profit/(loss) on disposal.

**142302 Sale of non-produced Government Properties/assets**

Income received from disposal of non-produced/constructed government properties/assets such as land, forests, water and mineral deposits. This code should only be used if the sold property has not already been captured in the assets for the entity. In case it already exists in the assets, then the transaction is simply transformation of the asset to cash where the difference between the selling price and asset value will be a profit/(loss) on disposal.

**142303 Discovery Bonus**

This account shall be credited with payments made upfront to government by petroleum exploring companies in the event that discoveries are made.

**142304 Production Bonus**

This account shall be credited with payments made to government by petroleum exploring companies once an agreement is signed for the right to start production.

**1424 Imputed sales of goods & services**

**REVENUE DESCRIPTION****143 Fines, Penalties and Forfeits****1431 Court Fines and Penalties****143101 Court Fines and penalties - private**

This shall include income raised through court bails and income from court rulings requiring guilty parties (which are not Government units) to make payments as part of the fines for offences committed.

**143161 Court fines and Penalties – from other government units**

This shall include income raised through court bails and income from court rulings requiring guilty parties (Government units) to make payments as part of the fines for offences committed.

**1432 Other Fines and Penalties****143201 Other fines and penalties – private entities**

This account will be used to record proceeds from tax default charges and fines from private entities e.g. surcharges of graduated tax, surcharge on income tax, surcharge on corporation tax, etc.

**143261 Other fines and Penalties – from other government units**

This account will be used to record proceeds from tax default charges and fines from Government units

**144 Transfers not elsewhere classified**

Gifts and voluntary donations from individuals, private Non-Profit institutions, Non-Governmental foundations, corporations and any other source other than government and international organisations.

**1441 Current transfers not elsewhere classified**

**REVENUE DESCRIPTION****14411 Subsidies****14412 Other current transfers not elsewhere classified****144121 Donations from Private entities**

This account shall be used to account for contributions of food items, blankets, medical supplies and other relief supplies of recurrent nature to Government from private entities.

**144122 Donations from Individuals**

This account shall be used to account for contributions of food items, blankets, medical supplies and other relief supplies of recurrent nature to Government from individuals.

**144123 Debt write off**

This account shall be used for income from non – cash waivers of debt.

**144124 Compensation received by government**

This account shall be used to recognize receipts from insurance, individual and entity claims for loss of property of a recurrent nature.

**144149 Miscellaneous receipts/income**

This account shall be used for income from sources not listed above

**1442 Capital transfers not elsewhere classified****14421 Other Capital transfers not elsewhere classified****144211 Donations from Private entities**

This account shall be used to account for contributions of food items, blankets, medical supplies and other relief supplies of capital nature to Government from private entities.

**144212 Donations from Individuals**

This account shall be used to account for contributions of food items, blankets, medical supplies and other relief supplies of capital nature to Government from individuals.

**REVENUE DESCRIPTION****144213 Compensation received by government**

This account shall be used to recognize receipts from insurance, individual and entity claims for loss of property of a capital nature.

**145 Premiums, fees and claims receivable related to nonlife insurance and standardized guarantee schemes****1451 Premiums, fees and current claims receivable****14511 Premiums receivable****14512 Fees receivable for standardized guarantee schemes****14513 Current claims receivable****1452 Capital claims receivable**

## EXPENDITURE DESCRIPTION

## CLASS 2 – EXPENSES DESCRIPTION

**21 COMPENSATION OF EMPLOYEES****2111 Wages and Salaries****211101 General Staff Salaries**

This account shall include Salaries of all personnel regardless of designation, level or duration of employment as long as their remuneration qualifies to be part of the Wage Bill. This will include staff engaged in managing, coordinating and supervising the work of others as well as those engaged in clerical duties and those engaged in duties/activities of a manual nature. A few examples include Ministers, Permanent Secretaries, Heads of Agencies and other bodies in similar categories, Heads of Directorates (including heads of Departments, Divisions, Sections, etc.), Chief Administrative Officers, etc. In the lower levels will be accounts clerks, general clerks, secretaries, typists, drivers, cleaners, etc.

End of Month Staff Salaries shall include all allowances paid in the form of consolidated salaries.

**211102 Contract Staff Salaries**

This account shall include Salaries of personnel on contract (not permanent and pensionable). Included shall also be the salaries of local staff at Uganda missions/embassies abroad.

**211103 Statutory salaries**

Charged to this account shall be statutory salaries e.g. The president's salary, Auditor General's salary, Mayors, LCV Chairpersons, etc.

**211104 Employee Gratuity**

This account shall be charged with gratuity to serving employees. Gratuity for retired/former employees should be charged under 273105

**EXPENDITURE DESCRIPTION****211105 Ex-Gratia for Political leaders**

Charged to this account shall be benefits other than pensions and gratuity for serving Public Officers. E.g. Councilors

**211106 Allowances (Incl. Casuals, Temporary)**

Charged to this account shall be Lump sum cash payments (not aggregated as part of General Staff Salaries (211101 or 211102 above) for Overtime, Honoraria, Bonuses, sitting allowance, Duty & Responsibility, Leave, Housing, welfare & entertainment Allowances. Charged to this account shall also include the Foreign Service (FSA) and Education allowances for officers serving in Uganda Embassies/High Commissions/Consulates abroad Apart from honoraria, allowances to be captured under this code include those allowances that are of a regular period (e.g. monthly entitlements, payments to Casual and Temporary Laborers. Allowances of irregular nature shall be charged to the relevant expenditure items. e.g. per diem for travel abroad, will be charged under the travel abroad item (227002).

**211107 Boards, Committees and Council Allowances**

Charged to this account shall be allowances related to boards, committees and councils. Examples include; retainer allowances, sitting allowance, etc.

**2112 Wages and salaries – in kind****2120 Social Contributions****2121 Employers' Social Contributions-Actual****212101 Social Security Contributions - Actual**

This account shall record the employer's portion of Social security contributions paid directly to a Social Security Scheme on behalf of its employees' welfare. Examples are old age security payments, unemployment benefits, disability protection, pension payments gratuities, etc.

**212102 Medical expenses (Employees)**

This account shall be charged with expenses incurred on drugs and other medical supplies purchased by staff either on an individual or group basis from local chemists/pharmacies or hospitals and clinics. Included here too shall be the cost of medical treatment and hospitalization including surgical operation. Included here too, shall

**EXPENDITURE DESCRIPTION**

be contributions for staff in respect of a medical insurance scheme. This will cover expenditures incurred within the country and abroad. If similar costs are incurred for the benefit of any person who is not a MALG member of staff, they should not be coded to this account but rather to 273101.

**212103 Incapacity benefits**

Payments/benefits paid directly to staff or their dependants incapacitated through injury, prolonged sickness. Funeral and burial expenses e.g. cost of coffin, transportation of body to burial place, cost of transporting mourners, etc. will be catered for under the 273102.

**2122. Employer's Social Contributions-Imputed****212201 Social Security Contributions**

Where there is no social security scheme and the employer pays the various benefits directly to the employee at the agreed time, the monthly equivalent of such payments prior to the date of payment, shall be charged on this account (and not on account 212101).

**220. USE OF GOODS AND SERVICES****2210 General Use of goods and services****221001 Advertising and Public Relations**

Radio/TV/Newspaper/Newsletters/ etc. advertisements designed to promote a unit or a particular program being undertaken by the unit (for sensitization purposes) provided such program does not have its own budget. Examples of expenses charged to this account include public awareness and sensitizations on environment, health, security etc. Advertisement expenses relating to recruitment shall be charged to account 221004 while that relating to Workshops shall be charged to account 221002.

**221002 Workshops, Meetings and Seminars**

This account shall be charged with costs incurred at Workshops, meetings and/or Seminars. The costs included will be those incurred as a direct result of such workshops/Seminars, like stationery, charts, handouts or brochures, photocopying, hire of venue, hire of projectors/LSDs, transport for participants and resource personnel, banquets, meals, per diems and any other costs incidental to the workshop, meetings and seminars. The Workshops, Meetings and Seminars can be anything from Sensitization to



**EXPENDITURE DESCRIPTION**

instructional meetings, competitions, exhibitions. This code shall be used only by the organizers of the workshops, meetings and seminars while participants from other entities will charge the respective expenditure code for example training, travel inland (227001) or abroad (227002).

**221003 Staff Training**

This account shall be used whenever a distinct course is identified (as opposed to sensitisation (a/c 221002) or routine meetings and the costs included shall be those in respect of specialized training programs, whether on a group or individual basis, including registration fees, cost of materials and related scholastic materials, travel expenses, and other related expenses.

**221004 Recruitment expenses**

Costs to be charged on this account shall be those in respect of placing advertisements for positions to be filled, cost of stationery, communications (telecomm and postage/courier) expenses, interview panel expenses and other incidental costs. Included here too, will be the relocation costs to the new place of work e.g. transportation, packaging and storage of personal effects, and the transportation of staff and their families (both within the country and/or from abroad).

**221005 Official Ceremonies and State Functions**

This account will be charged with costs incurred while hosting official functions e.g. state functions (independence and other public holiday celebrations), graduation ceremonies and any other related costs.

**221006 Commissions and related charges**

This account shall be associated with costs incurred to cater for commissions and other charges payable to third parties for services rendered. E.g. The commissions paid to auctioneers, debt collectors, whistleblowers or any other identified commissions.

**221007 Books, Periodicals & Newspapers**

Charged under this account, shall be subscriptions or payments for Periodicals,

**EXPENDITURE DESCRIPTION**

newspapers, and books supplied on a periodical and regular basis. Books such as record books, magazines and other books of daily use e.g. Record books, ledgers, registers, etc should be captured under 221011.

**221008 Information and Communication Technology Supplies.**

This account shall be charged with the cost of Computer accessories including toner, memory sticks, extra drives, back-up tapes. This account shall also be charged with the recurrent costs of information and communications technology, LAN maintenance and other related costs.

**221009 Welfare and Entertainment**

This account shall be charged with expenses in connection with the provision of Entertainment, whether inland or abroad. Entertainment can be anything from a simple provision of soft drinks to large international banquets provided that they are given in their own right, i.e. not under an item with its own budget line e.g. A Workshop or a Meeting etc. Entertainment provided at Workshops or scheduled meetings shall be charged as part of those activities. Also included here shall be costs relating to recreation activities such as sports, tourism, music, dance and drama among others.

**221010 Special Meals and Drinks**

This item will embrace special meals and drinks necessitated by exceptional working conditions and meals provided to servicemen (e.g. the Military during combat operations) or others on active duty.

**221011 Printing, Stationery, Photocopying and Binding**

Expenses charged under this account shall be supplies used as record books, binders, forms, printing and printing supplies, letterheads, envelopes, paper (writing, photocopying, duplicating, etc), business cards, inks, pens, pencils, typewriter and adding machine ribbons, rubber stamps, staples, office pins, markers, etc. Also included here will be the cost of document production and binding into hard copies.

**EXPENDITURE DESCRIPTION****221012 Small Office Equipment**

Under this account shall be included small equipment, which though not consumables but cannot qualify to be classified as fixed assets. Examples include things like kettles, spoons, forks, calculators, stapling machines, pen-holders, punches, paper trays, pin and staple holders, type writer etc.

**221013 Bad Debts**

This account shall contain accounts receivable devoid of recovery (Unrecoverable debts).

**221014 Bank Charges and other bank related costs**

This account shall be charged with costs associated with the operation of bank accounts such as EFT charges, BBS Token Charges, Internet banking charges, bank statement charges, ledger fees, Cheque book charges, over-draft fees, cost of transferring money, etc.

**221015 Financial and related losses**

This account shall be charged with costs associated with loss of funds due to acts like cash shortages due to pilferage, thefts, or normal losses, etc.).

**221016 Systems Recurrent costs**

For budgeting purposes, this account shall be charged with costs directly and distinctly related to the maintenance and running the IFMS computerised system, Program Based Budgeting System(PBS), Navision, Human Capital Management (HCM), Electronic Government Procurement(EGP),Integrated Bank of Projects, PROCAMIS systems among others. Included here will be costs in respect of equipment maintenance, software upgrades and certain administrative costs.

**221017 Membership dues and Subscription fees**

This account shall be associated with costs incurred to cater for membership and

**EXPENDITURE DESCRIPTION**

subscription fees to professional or other bodies both for Staff and Government units where membership to such bodies is of general importance for Government via improvement of service delivery by its staff and enables access to benefits offered by such bodies that it may subscribe to.

**221018 Exchange losses/gains**

This account shall be associated with holding/translation losses/ gains arising from variations in exchange rates for transactions denominated in foreign currencies. The gains arising from exchange rate variations should be credited to this account whereas the losses should be debited to the same account.

**221019 Discounts allowed**

Under this code shall be all discounts that a MALG allows to its customers. If services are offered at lower than their actual price then the difference should be debited to this account.

**221020 Litigation and related expenses.**

This account shall be used to cater for prosecution case management expenses. Such expenses include court appearance expenses, prosecution led investigation expenses, witness management expenses, witness protection and victim's support expenses.

**2220 Communications****222001 Information and Communication Technology Services**

This account shall be charged with the cost and related costs of telephones whether fixed or Mobile lines, airtime, data, telegraphs, Faxes, Email, Internet and Web hosting services among others. The related costs include connection cables and telephone installation costs among others. Large switchboards shall not be included here. These shall be included under account 311222 Heavy ICT Hardware.

**222002 Postage and Courier**

This account shall be charged with the cost of postage, stamped envelopes, postal registry and money order fees, postage meter impression and parcels delivered by post or courier.

**EXPENDITURE DESCRIPTION*****2230 Utility and Property Expenses*****223001 Property Management Expenses**

This account will be charged with costs of Waste garbage disposal, pest control, fumigation, etc. Included under this code will be the costs relating to cleaning and sanitation of property.

**223002 Property Rates**

This account is to be debited with payments made to local authorities as assessments in respect of Property occupied by a government unit buildings, Plant, Equipment, Machinery, etc.

**223003 Rent - Produced Assets – to private entities**

This account is to be used to record Rent for produced assets received from Non-government units buildings (incl. Barracks and other accommodation facilities), Plant, Equipment, Machinery, etc. Charged here too, real estate taxes paid on leased premises as part of the lease agreement, and commissions paid to real estate agents for negotiating leases and sub-letting rented property.

**223004 Guard and Security Services**

This account shall be charged with payments in respect of security and guarding of government units' properties (empty or occupied), government personnel, installations and equipment.

**223005 Electricity**

This account will be for the cost of Electricity consumed.

**223006 Water**

This account will include cost of metered Water utilised other than bottled drinking water (which will be treated like a beverage).

**223007 Other Utilities**

## EXPENDITURE DESCRIPTION

Cost of other utility services will include firewood, charcoal, fuels, gas, etc.

**223901 Rent – (Produced Assets) to other govt. units**

This account is to be used to record Rent for produced assets received from Government units buildings (incl. Barracks and other accommodation facilities) Plant, Equipment, Machinery, etc. Charged here too, real estate taxes paid on leased premises as part of the lease agreement, and commissions paid to real estate agents for negotiating leases and sub-letting rented property

**224 Supplies and Services****224001 Medical Supplies and Services**

This account is to be charged with the cost of consumable Medical and related supplies given out to the final user i.e. to the patient. e.g. sanitizers, face masks, medical gloves etc. Note that costs incurred to acquire these drugs and supplies in bulk for future use, are not debited to this account but rather to *321111 Materials and Supplies*. It is when these drugs and supplies are issued to the final users that this account will be debited and 321111 credited

**224002 Veterinary supplies and services**

This account is to be charged with the cost of consumable veterinary supplies and services given out to animals. e.g. Animal drugs and pest control drugs among others. Note that costs incurred to acquire these drugs and supplies in bulk for future use, are not debited to this account but rather to *321111 Materials and Supplies*. It is when these veterinary drugs and supplies are issued to the final users that this account will be debited and 321111 credited

**224003 Agricultural Supplies and Services**

This account is to be charged with the cost of consumable agricultural (plants) drugs, inputs required for agricultural production e.g. fertilizers and related supplies given out to the final user i.e. to the farmer. Note that costs incurred to acquire these supplies in bulk for future use, are not debited to this account but rather to *321111 Materials and Supplies*. It is when these supplies are issued to the final users that this account will be debited and 321111 credited.

**EXPENDITURE DESCRIPTION****224004 Beddings, Clothing, Footwear and related Service**

This account is to be charged with the cost incurred in acquiring beddings, clothing (uniforms, gowns, wigs and warm clothing), footwear and related services. Note that costs incurred to acquire these supplies in bulk for future use, are not debited to this account but rather to *321111 Materials and Supplies*. It is when these supplies are issued to the final users that this account will be debited and 321111 credited.

**224005 Laboratory supplies & services**

This account is to be charged with costs of acquiring laboratory supplies and services e.g. lab experiment expenses and reagents among others. Note that costs incurred to acquire these supplies in bulk for future use, are not debited to this account but rather to *321111 Materials and Supplies*. It is when these supplies are issued to the final users that this account will be debited and 321111 credited

**224006 Food Supplies**

This account shall be charged with food supplies to government entities e.g. food stuffs to hospitals, prisons, police and the army among others. Note that costs incurred to acquire these supplies in bulk for future use, are not debited to this account but rather to *321111 Materials and Supplies*. It is when these supplies are issued to the final users that this account will be debited and 321111 credited

**224007 Relief Supplies**

This account shall be charged with relief supplies to disaster affected areas and refugee camps. Examples of relief supplies include food stuffs, drugs, beddings, tents and utensils among others. Included here also will be all costs incidental to the relief supplies e.g. transportation, communication, accommodation and hire of facilities etc. Note that costs incurred to acquire these supplies in bulk for future use, are not debited to this account but rather to *321111 Materials and Supplies*. It is when these supplies are issued to the final users that this account will be debited and 321111 credited

**224008 Educational Materials and Services**

This account shall be charged with teaching materials, examination expenses, internship supervision expenses, non-resident students expenses, international student services and admission costs, students guild operations-limited to educational institution and other

**EXPENDITURE DESCRIPTION**

related costs. Note that costs incurred to acquire these supplies in bulk for future use, are not debited to this account but rather to *321111 Materials and Supplies*. It is when these supplies are issued to the final users that this account will be debited and 321111 credited

**224009 Classified Expenditure**

This account shall be charged with classified related expenditure of a recurrent nature. e.g. bullets, rockets, missiles, and associated warheads among others. Equipment used e.g. guns, rocket launchers, warships, aircrafts, submarines, and tanks, among others shall be charged under *311311 Classified Assets*.

This code shall not be charged with the salaries, uniforms and other recurrent items paid in respect of servicemen. Also excluded here are weapons or armored vehicles acquired by police and internal security organisations, which are treated as acquisitions of fixed assets.

**224010 Protective Gear**

This account shall be charged with costs to acquire protective equipment for officers in line of duty to guard them against physical, electrical, heat, biohazards and airborne particulate matter. Such equipment includes helmets, goggles, or other garments or equipment designed to protect the wears' body from injury or infection. Please note that face masks and medical gloves should be charged under *224001 Medical supplies and services*

**224011 Research Expenses**

This account is to be charged with the recurrent costs of carrying out research and development and related activities such as data collection, research monitoring and evaluation, research dissemination, intellectual property value chain management activities, among others. Costs relating to research that has materialized into an asset will be capitalized under the respective asset code.

**225 Professional Services****2251 Consultancy Services- Recurrent****225101 Consultancy Services**

This account shall be charged with all professional services of a recurrent nature. Examples of professional services to be included here will be fees of accountants such as



**EXPENDITURE DESCRIPTION**

management consultancy, tax, audit and Legal services. Included here will be all costs incidental to acquisition of these consultancy services.

***2252 Consultancy Services- Capital*****225201 Consultancy Services**

This account shall be charged with all professional services of a capital nature. Examples of professional services to be included here will be fees for engineering, design studies, Valuation and architectural plans etc. Such fees will be capitalized in the respective assets for which the consultancy relates. Included here will be all costs incidental to acquisition of these consultancy services.

**225202 Environment and Social Impact Assessment for Capital Works**

This account shall be charged with environment impact assessment costs for capital works. Examples of such costs include environment assessment costs including costs relating to baseline information and verification exercises before construction of assets such as roads, buildings, railways, dams, bridges, refineries and industries among others.

**225203 Appraisal and Feasibility Studies for Capital Works**

This account shall be charged with costs of appraisal and feasibility studies for capital works. Examples of such costs include feasibility study costs before procurement or construction of assets such as roads, buildings, railways, dams, bridges, refineries and industries among others. The costs will be capitalized to the relevant asset code if the feasibility study results into a procurement or construction of an asset.

**225204 Monitoring and Supervision of Capital works**

This account shall be charged with costs of monitoring and supervision of capital works in progress. For example, costs of monitoring and supervising bridges, roads and other assets under construction.. The costs will be capitalized to the relevant asset code once construction of an asset is completed. This code will also be charged with costs related to environmental inspections, monitoring, audit field activities of air, water and land.

***2260 Insurances and Licenses*****226001 Insurances**

This account shall be debited with Insurance premiums payments for Property, Vehicles,

**EXPENDITURE DESCRIPTION**

Equipment, Plant, Aircrafts, boats etc. Included here too, will be premiums paid in respect of insurances for fidelity, burglary, cash shortages etc.

**226002 Licenses**

This account is to be charged with the cost of Licenses for Property, Vehicles, Equipment, Plant, etc.

**227 Travel and Transport****227001 Travel Inland**

This account shall be charged with expenses in connection with In-country official travel such as per diem, transport (bus and taxi fares or fuel), accommodation, etc.

**227002 Travel Abroad**

This account shall be charged with expenses in connection with overseas travel per diem, air tickets, visa costs, local transport, accommodation, meals, warm clothing, travel insurance etc.

**227003 Carriage, Haulage, Freight and Transport Hire**

This account will be charged with the costs of freight, haulage & clearing of goods and supplies procured by government units to their place of aboard. Included hereto will be the cost of vehicle hire for persons and/or goods.

**227004 Fuel, Lubricants and Oils**

This account shall be charged with the cost of gasoline or petrol, diesel, grease, Oil, etc. If these costs are incurred in a travel status, they shall be included in account Travel Inland (227001).

**228 Maintenance****228001 Maintenance – Buildings and Structures**

This account is to include the cost of materials, supplies and parts used in the repair and minor rehabilitation or restoration of infrastructure in respect of buildings, Grounds, Roads, Bridges, Airports and Airfields, Oil Pipelines & reservoirs, Irrigation and drainage

**EXPENDITURE DESCRIPTION**

Channels, Water Plants, pipelines and sewerage networks, Power lines, stations and plants, wetlands, riverbanks, lakeshores, hilltops, rangelands etc. Major repairs will be capitalized under the respective asset codes (3131 Buildings and Structures)

**228002 Maintenance – Transport Equipment.**

This account is to be charged with the minor repairs of transport equipment. Examples include Heavy Vehicles, Light Vehicles, Water Vessels, Aircrafts, Train Engines and Wagons Cycles and Other Transport equipment. Included here too shall be the cost of embracing repairs (e.g. Garage services), spares, supplies, tyres, etc. Major repairs will be capitalized under the respective asset codes (31321 Transport Equipment)

**228003 Maintenance – Machinery & Equipment other than Transport Equipment**

This account shall be charged with expenses on minor repairs and maintenance of machinery and equipment other than transport equipment which will be coded under 228002 above. Examples include Light ICT hardware, Heavy ICT hardware, Television and radio transmitters, Other ICT Equipment (TVs, Radios, Videos, Digital cameras, telephone sets), Office Equipment, Electrical machinery, Medical & Laboratory appliances, Precision and optical instruments, Furniture and Fittings, Musical instruments and Sports Equipment. Major repairs will be capitalized under the respective asset codes (31322 Information, Computer and Telecommunications Equipment and 31323 Other Machinery and equipment (other than Transport or ICT Equipment)

**228004 Maintenance – Other Fixed Assets**

This account shall be charged with expenses on minor repairs and maintenance of assets other than those listed under 3111 and 3112. Examples include biological assets, intellectual property products among others. Major repairs will be capitalized under the respective asset codes (3133 Other fixed assets)

**2290 Inventories****2291 Net Change in Inventories****2292 Sale of goods purchased for resale**

**EXPENDITURE DESCRIPTION****229201 Sale of goods purchased for resale**

This account shall contain goods acquired for the purpose of reselling without being further processed. This category also includes goods purchased by general government units at prices that are not economically significant to other units.

***2310 Depreciation*****2311 BUILDINGS AND STRUCTURES*****23111 Dwellings*****231111 Residential Buildings**

This account shall include depreciation expense of all buildings that are used entirely or primarily as residences, including garages and other associated structures.

**231119 Others Dwellings**

This account shall include depreciation expense of all other buildings that are used primarily as residences other than those in 311111 such as; Tents, Caravans and other associated structures. Houseboats, barges, mobile homes, and caravans that are used primarily as principal residences shall also be included. Dwellings acquired for military personnel are also included here.

***23112 Buildings other than dwellings*****231121 Non-Residential Buildings**

This account shall contain depreciation expense of all buildings other than residential buildings. Examples include office buildings, schools, hospitals, and buildings for public entertainment, warehouse and industrial buildings, commercial buildings, hotels and restaurants. Buildings acquired for military purposes other than dwellings are included here, for example buildings for administration purposes.

**231129 Others Buildings other than dwellings**

This account shall contain depreciation expense of all buildings other than residential buildings, Nonresidential buildings and Others Dwellings. Examples

**EXPENDITURE DESCRIPTION****23113 Structures****231131 Roads and Bridges**

This account shall contain depreciation expense of highways, streets, roads, bridges, elevated highways, airfield runways, railways and subways.

**231132 Airports and Airfields**

This account shall contain depreciation expense of Airports and Airfields.

**231133 Railways and subways**

This account shall contain depreciation expense of Railways and subways.

**231134 Oil Pipelines and reservoirs**

This account shall contain depreciation expense of Oil Pipelines and reservoirs.

**231135 Water Plants, pipelines and sewerage networks**

This account shall contain depreciation expense of Sewers, waterways, and other waterworks, treatment plants.

**231136 Power lines, stations and plants**

This account shall contain depreciation expense of Power lines, stations and plants

**231137 Information Communication Technology network lines**

This account shall contain depreciation expense of Information Communication Technology network lines, masts and wide area network communication equipment.

**231139 Other Structures**

This account shall contain depreciation expense of, other than; Roads and Bridges, Airports and Airfields, Railways and subways, Oil Pipelines & reservoirs, Water Plants, pipelines and sewerage networks, Power lines, stations and plants, Information

**EXPENDITURE DESCRIPTION**

Communication Technology network lines, such as harbors and dams e.t.c

**23114 Land Improvements****231141 Irrigation and drainage Channels**

This account shall contain depreciation expense of Irrigation and drainage Channels.

**231142 Flood barriers**

This account shall contain depreciation expense of flood barriers.

**231149 Other Land Improvements**

This account shall contain depreciation expense of all other land improvements other than Irrigation and drainage Channels, and flood barriers.

**2312 MACHINERY AND EQUIPMENT****23121 Transport equipment****231211 Heavy Vehicles**

This account shall comprise depreciation expense of heavy equipment for moving people and objects on land, including earth moving equipment, trailers and semi-trailers.

**231212 Light Vehicles**

This account shall comprise depreciation expense of light equipment for moving people and objects on land, including motor vehicles.

**231213 Water Vessels**

This account shall comprise depreciation expense of equipment for moving people and objects on water, including ships, boats, canoes, yachts, rafts, and hovercraft.

**231214 Aircrafts**

This account shall comprise depreciation expense of air transport equipment for moving people and objects in space, including passenger and cargo planes.

**EXPENDITURE DESCRIPTION****231215 Train Engines and Wagons**

This account shall comprise depreciation expense of equipment for moving people and objects on wheeled vehicles running on rails, including railway locomotives.

**231216 Cycles**

This account shall comprise depreciation expense of two and three-wheel equipment for moving people and objects on land, including, motorcycles, tricycles and bicycles.

**231219 Other Transport equipment**

This account shall contain depreciation expense of all other Transport equipment other than Heavy Vehicles, Light Vehicles, Water Vessels, Aircrafts, Train Engines and Wagons, and Cycles.

***23122 Information, Computer and Telecommunications Equipment*****231221 Light ICT hardware (Consult ICT)**

This account shall contain depreciation expense of all Information Communication Technology equipment supporting Local Area Networks. Types of assets that would be included are general and special purpose machinery office, accounting, and computing equipment and communication equipment.

**231222 Heavy ICT hardware**

This account shall contain depreciation expense for all Information Communication Technology equipment supporting Wide Area Networks. Types of assets that would be included are general and special purpose machinery office, accounting, and computing equipment and communication equipment.

**231223 Television and radio transmitters**

This account shall contain depreciation expense for all Information Communication Technology equipment supporting Television and radio transmissions.

**EXPENDITURE DESCRIPTION****231229 Other ICT Equipment**

This account shall contain depreciation expense for all Information Communication Technology equipment other than heavy and light Information Communication Technology equipment. Types of assets that would be included are TVs, Radios, Videos, Digital cameras, telephone sets etc.

***23123 Other Machinery and equipment (other than Transport or ICT Equipment)*****231231 Office Equipment**

This account shall contain depreciation expense for all equipment used in offices that are not categorized in furniture and other Information Communication Technology equipment.

**231232 Electrical machinery.**

This account shall contain depreciation expense for all equipment used in generation and transmission of electricity.

**231233 Medical, Laboratory and Research appliances**

This account shall contain depreciation expense for all Medical, laboratory and research equipment. Types of assets that would be included are general and special purpose medical and laboratory equipment used for research.

**231234 Precision and optical instruments**

This account shall contain depreciation expense for all instruments used for tasks which are precise or exact in nature. This account excludes all those equipment contained in office equipment, Medical, Laboratory and Research appliances, and other Information Communication Technology equipment categories.

**231235 Furniture and Fittings**

Under this account shall be depreciation expense for all office and residential furniture such as desks, chairs, cabinets, and curtains. It also includes office paintings, sculptures,



**EXPENDITURE DESCRIPTION**

and other works of art or antiques, and other collections of considerable value that are owned and displayed in government offices but excludes those in museums and similar organizations for the purpose of producing non-market services, mostly collective services.

**231236 Musical instruments**

This account shall contain depreciation expense for all instruments used for production of rhythms and lyrics, combined in such a way as to produce beauty of form, harmony, and expression of emotion.

**231237 Sports Equipment**

This account shall contain depreciation expense for all instruments used for sports and fitness health purposes.

**2313 WEAPON'S SYSTEMS****23131 Classified Assets****231311 Classified Assets**

This account shall consist of depreciation expense of strategic assets for security purposes, include vehicles and other equipment, such as warships, submarines, military aircraft, tanks, missile carriers and launchers, etc.

**23132 Non Classified****231321 Non Classified**

This account shall consist of consist of depreciation expense for security purposes, include vehicles and other equipment, such as warships, submarines, military aircraft, tanks, missile carriers and launchers, etc. excluding those under any other classification of assets above.

**2314. Amortization of Other Fixed Assets****23141 Biological Assets**

## EXPENDITURE DESCRIPTION

**231411 Cultivated Animals**

This account shall be charged with the amortization expense of the cost/value of the cultivated animals recognised/ accumulated on the account code (311411).

**231412 Cultivated Plants**

This account shall be charged with the amortization expense of the cost/value of the cultivated plants recognised/ accumulated on the account code (311412).

**23142 Intellectual Property Products****231421 Research and Development**

This account shall be charged with the amortization expense of the cost/value of intellectual property in research and development recognized/ accumulated on the account code (311421).

**231422 Mineral Exploration and Evaluation**

This account shall be charged with the amortization expense of the cost/value of intellectual property in mineral exploration and evaluation recognized/ accumulated on the account code (311422).

**231423 Computer software**

This account shall be charged with the amortization expense of the cost/value of intellectual property in computer software recognized/ accumulated on the account code (311423).

**231424 Computer databases**

This account shall be charged with the amortization expense of the cost/value of intellectual property in computer databases recognized/ accumulated on the account code (311424).

**EXPENDITURE DESCRIPTION****231425 Entertainment, Literary & Artistic Originals**

This account shall be charged with the amortization expense of the cost/value of intellectual property in Entertainment, Literary & Artistic Originals recognized/accumulated on the account code (311425).

**23143 Intellectual Property Rights****231431 Copy Rights and Neighboring Rights**

This account shall be charged with the amortization expense of the cost/value of copy rights and neighboring rights recognized on the account (311431).

**231432 Patents / Utility Modes**

This account shall be charged with the amortization expense of the cost/value of patents/utility modes recognized on the account (311432).

**231433 Trade Secrets**

This account shall be charged with the amortization expense of the cost/value of trade secrets recognized on the account (311433).

**23144 Goodwill and marketing assets****231441 Goodwill and marketing assets**

This account shall be charged with the amortization expense of the cost/value of goodwill and marketing assets recognized on the account (311441).

**231449 Other Intellectual Property products**

This account shall be charged with the amortization expense of the cost/value of other intellectual property products recognized on the account (311449).

**232 Impairment of Produced Assets**

In accordance with IPSAS standards there is an impairment to an Asset when the Book value (carrying value) exceeds the (future) recoverable service amount. Such impairment

**EXPENDITURE DESCRIPTION**

should be credited against Account item Code 317 charging the impairment expenses (232) in the statement of financial performance. The detail relating to the expense categories below is also covered under Account Item Code 311. Impairment relates to operational service assets rather than investment assets, and therefore does not pertain to heritage and cultural assets; valuables; and investment property.

In line with the Asset Management Framework and Guidelines (AMFG), Votes are required to test their assets for impairment whenever there is an indication that the asset might be impaired.

**2321. Impairment of Building and Structures**

232111 Residential Buildings.

232119 Others Dwellings.

232121 Non-Residential Buildings.

232129 Others Buildings other than dwellings.

232131 Roads and Bridges.

232132 Airports and Airfields.

232133 Railways and subways.

232134 Oil Pipelines and reservoirs.

232135 Water Plants, pipelines and sewerage networks.

232136 Power lines, stations and plants.

232137 Information Communication Technology network lines.

232139 Other Structures.

232141 Irrigation and drainage Channels.

232142 Flood barriers.

232149 Other Land Improvements.

**2322. Impairment of Machinery & Equipment**

232211 Heavy Vehicles.

232212 Light Vehicles.

232213 Water Vessels.

## EXPENDITURE DESCRIPTION

232214 Aircrafts.

232215 Train Engines and Wagons.

232216 Cycles.

232219 Other Transport equipment.

232221 Light ICT hardware.

232222 Heavy ICT hardware.

232223 Television and radio transmitters.

232229 Other ICT Equipment

232231 Office Equipment

232232 Electrical machinery.

232233 Medical, Laboratory and Research appliances

232234 Precision and optical instruments

232235 Furniture and Fittings

232236 Musical instruments

232237 Sports Equipment

**2323. Impairment of Weapons Systems**

232311 Classified Assets

232321 Non Classified

**2324 Impairment of other fixed Assets**

23241 Impairment of other fixed Assets

232411 Impairment of other fixed Assets

**2325. Impairment of Financial Assets**

**23251. Debt Securities**

232511 Bonds

232512 Promissory Notes

232513 Debentures

232519 Others

**23252. Loans**

232521 Government lending -State Enterprises

**EXPENDITURE DESCRIPTION**

232522 Government lending - Private Entities

232529 Other lending

***23253. Equity***

232531 Shares in public corporations

232532 Shares in other entities

***23254 Investment Fund Shares or Units***

232541 Petroleum Revenue Investment Reserve

232542 Other Investment Fund Shares or Units

***24 INTEREST EXPENSE******241 Interest on External Debts******241001 Loan Interest***

This account shall be charged with interest on foreign loans regardless of source (i.e. multi-lateral, Bi-lateral, private, etc.).

***242 Interest on Domestic debts******242001 Interest on Treasury bills***

This account shall be charged with interest on Treasury Bills issued by government.

***242002 Interest on Treasury Bonds***

Interest on Bonds issued by a government unit shall be charged on this account.

***242003 Other***

This account shall contain any other interest on domestic debts that is not included in the above specifications.

***243 Interest to other general government uni******243001 Interest payable to other Government units***

Charged to this account shall be all interest payments in respect of dealings with other Government units. Whereas it is an expense to one unit, it will be reflected as a revenue in the other Government unit. On consolidation, it should cancel with code 141161.

## EXPENDITURE DESCRIPTION

**244 Finance Costs****244001 Listing Fees**

This account shall be charged with costs paid to the Uganda Securities Exchange (USE) before trading Treasury Bonds on the secondary market. Such costs include application for listing, any re-submission of application, initial listing, re-opening and annual listing.

**244002 Commitment fees**

This account shall be debited with payment charges in respect of undisbursed loan amounts. Commitment charges are levied as a percentage of the undisbursed loan amount.

**244003 Debt Management fees**

This account shall be debited with payment charges in respect of newly acquired loans. Management Fees are levied as a percentage of the total loan amount payable before the loan becomes effective.

**244004 Agency fees**

This account shall be charged with an annual administration fee payable on the full amount of the facility, sometimes by reference to the number of lenders in the syndicate.

**244005 Debt Insurance**

This account shall be charged with an amount of premium payable as insurance for repayment of the loan to the lender.

**244006 Loss/(Gain) on derivatives**

This account shall be charged with income earned and or loss incurred as a result of hedging against existing exposures to market prices such as interest rates. The derivative effectively insures us against adverse changes in the market price. When the market price goes against us, the value of the hedging derivative moves in our favor, reducing or eliminating the total change in our net hedged position.

**25 SUBSIDIES****251 To Public Corporations****2511 Public non-financial corporations****251101 Subsidies to public enterprises**

This account shall be charged with subsidies by the Government to public non-financial

## EXPENDITURE DESCRIPTION

enterprises.

**2512 Public financial corporations**

**251201 Subsidies to public enterprises**

This account shall be charged with subsidies by the Government to public financial enterprises.

**252 To Private Enterprises**

**2521 Private non-financial enterprises**

**252101 Subsidies to private enterprises**

This account shall be charged with subsidies by the Government to privately owned non-financial enterprises.

**2522 Private financial enterprises**

**252201 Subsidies to private enterprises**

This account shall be charged with subsidies by the Government to privately owned financial enterprises.

**253 To other sectors**

**2611 Grants To Foreign Governments - CURRENT**

**261101 Contributions to foreign governments**

This account shall contain all grants and contributions of a current (short term use e.g. for activities that will last for not more than one year) made by the government or any of the general government units to governments of other countries

**2612 Grants To Foreign Governments - CAPITAL**

**261201 Contributions to foreign governments**

This account shall contain all grants and contributions of a capital (long-term use e.g. for activities that will last for more than one year) made by the government or any of the general government units to governments of other countries

**2621 Grants To International Organisations - CURRENT**

In general, these are contributions (other than loans) made by a government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient.



## EXPENDITURE DESCRIPTION

**262101 Contributions to International Organisations**

This account is to be charged with current grants to international Organisations.

**2622 Grants To International Organisations - CAPITAL**

In general, these are contributions (other than loans) made by a government unit for purposes of acquiring assets by the recipient and may consist of a transfer of cash that the recipient is expected or required to use to acquire an asset or assets (other than inventories), the transfer of an asset (other than inventories and cash), the cancellation of a liability by mutual agreement.

**262201 Contributions to International Organisations**

This account is to be charged with capital grants to international Organisations, mainly multi-lateral agencies, where all countries are member countries like the UN Agencies, the World Bank, etc.

**263 To other general government units.**

In general, these are contributions (other than loans) made by one government unit to another government unit for purposes of current expenses and not linked to or conditional to the acquisition of assets by the recipient.

**2631 Central Government Transfers- Current****263101 Treasury transfers to Ministries and Agencies**

This account shall be charged with current transfers by treasury to ministries and agencies.

**2632 Central Government Transfers- Capital****263101 Treasury transfers to Ministries and Agencies-capital**

This account shall be charged with capital transfers by treasury to ministries and agencies.

**2633: Local Government Grants****263301 District Unconditional Grant- Non Wage**

This account shall record transfers made to District Local Governments from Central Government to cater for district unconditional grant- Non wage.

**263302 Urban Unconditional Grant - Non-Wage**

This account shall record transfers made to Urban Local Governments (Cities and Municipal Councils) from Central Government to cater for urban unconditional grant-

## EXPENDITURE DESCRIPTION

Non wage.

**263303 District Discretionary Development Equalization Grant**

This account shall record transfers made to selected District Local Governments from Central Government to cater for poor performance

**263304 Urban Unconditional Grant (Wage)**

This account shall record transfers made to Urban Local Governments (Cities and Municipal Councils) from Central Government to cater for urban unconditional grant-wage.

**263305 District Unconditional Grant (Wage)**

This account shall record transfers made to District Local Governments from Central Government to cater for district unconditional grant- wage.

**263306 Urban Discretionary Development Equalization Grant**

This account shall record transfers made to select Urban Local Governments (Cities and Municipal Councils) from Central Government to cater for poor performance.

**263307 Sector Conditional Grant (Wage)**

This account shall record transfers made to District Local Governments, Cities and Municipal Councils from Central Government to cater for Sector Conditional Grant (Wage)

**263308 Sector Conditional Grant (Non-Wage)**

This account shall record transfers made to District Local Governments, Cities and Municipal Councils from Central Government to cater for Sector Conditional Grant (Non-Wage)

**263309 Support Services Conditional Grant (Non-Wage)**

This account shall record transfers made to District Local Governments, Cities and Municipal Councils from Central Government to cater for Support Services Conditional Grant (Non-Wage).

**263310 Sector Development Grant**

This account shall record transfers made to District Local Governments, Cities and Municipal Councils from Central Government to cater for the Sector Development Grant.

**263311 Transitional Development Grant**

## EXPENDITURE DESCRIPTION

This account shall record transfers made to District Local Governments, Cities and Municipal Councils from Central Government to cater for the Transitional Development Grant.

**2634 Other Transfers****263401 Transfers to Treasury**

This account shall be charged with transfers to treasury by ministries, agencies and local governments. This includes NTR, unspent balances and any other refunds.

**263402 Transfers to other government units**

This account shall be charged with Current Grants to Government units from other Government units. This will include PAF monitoring grants given to ministries.

**263403 Transfer to other Funds**

This account shall be charged with transfers to another Fund. These will include transfer of Funds from one Fund to another e.g. from the Petroleum Fund to the Consolidated Fund.

**27 : SOCIAL BENEFITS****271 : Social security benefits****2711 : Social security benefits in cash****2712 : Social security benefits in kind****272 : Social assistance benefits****2721 : Social assistance benefits in cash****2722 : Social assistance benefits in kind****273 : Employment-related social benefits****2731 : Employer social benefits in cash****273101 : Medical Expenses (To general public)**

This account shall be charged with expenses incurred on drugs and other medical supplies, medical bills, treatment abroad, etc. incurred for the benefit of a person who is not a MALG member of staff. Payments in respect of MALG staff should be coded under 212102.

**273102 Incapacity, death benefits and Funeral costs**

**EXPENDITURE DESCRIPTION**

Payments/benefits paid directly to staff dependants or any other third parties incapacitated through injury, prolonged sickness or death. This account shall also be charged with funeral and burial expenses incurred for the benefit of Non-staff members. E.g. cost of coffin, transportation of body to burial place, cost of transporting mourners, etc. Payments in respect of MALG staff should be coded under 212103.

**273103 Retrenchments Costs**

If Government, by nature of its social responsibility is called upon to meet payments in respect of the termination or redundancy of individuals by their employers (Non-Government) then such payments should be coded under this code.

**273104 Pension**

This account shall record pension payments for former members of the general civil service. This also includes pension to teachers, military and Local Governments.

**273105 Gratuity**

This account shall record gratuity benefits for retired civil servants. This also includes gratuity to teachers, military and Local Governments. For serving officers gratuity should be charged to 211104.

**273106 Emoluments paid to former Presidents / Vice Presidents**

This account shall be charged with emoluments for the past Presidents and Vice Presidents of the Republic of Uganda.

**273107 Ex-Gratia for other Retired and Serving Public Servants**

This account shall be charged with benefits other than pension and gratuity for other retired officers for example Judges with exception of Presidents and Vice Presidents who will be charged under 273106.

***2732. Employment-related social benefits in in kind*****28 OTHER EXPENSES*****281 Property expenses other than interest******2811 Dividends******28111 To non-residents******28112 To residents******2812 Withdrawals from income of quasi – corporations***

**EXPENDITURE DESCRIPTION****2813 Property expense for investment income disbursements****2814 Rent**

Charged under this category will be expenses payable to owners of the natural resource (lessor/landlord) for putting the natural resource at the disposal of another institutional unit (lessee/tenant) for use of the natural resource in production.

**281401 Rent**

This account will be charged with rent payable for use of a natural resource by another government unit. Rent payable is typically related to a resource lease on land, subsoil resources and other natural resources (Non-produced assets). Rent on produced assets should be charged under 223003 and 223901.

**2815 Reinvested earnings on foreign direct investment****2821 Current transfers not elsewhere classified****282101 Donations**

This account shall be charged with voluntary donations (whether made on a regular or occasional basis) by a government unit to non-government charitable institutions or individuals serving households to cover those institutions' costs of production and such other similar costs. Such donations are both cash and kind. Included hereto, will be goods and services from market producers that are distributed directly to households for final consumption other than social benefits.

**282102 Fines and Penalties/Court Awards**

Fines/penalties imposed by courts or other quasi-judicial bodies, payable by Government to Non-government units.

**282103 Scholarships and related costs**

This account shall consist of scholarships paid by Government to individuals or groups other than government employees in their capacity as such (which is chargeable under Staff Training 221003). Included hereto will be costs incurred in related education benefits e.g. scholastic materials.

**282104 Compensation to 3<sup>rd</sup> Parties**

This account shall be charged with payments of a current nature in respect of

**EXPENDITURE DESCRIPTION**

compensation for injuries to persons or damages to property, loss of life, livestock or property caused by general Government units. Included hereto is compensation for injuries and damages caused by natural disasters.

**282105 Court Awards**

This account shall be charged with payments of by the merits of adjudication and is equivalent to a judgement in the courts of law.

**282106 Contributions to Religious and Cultural Institutions**

This account shall be charged with transfers by government to religious and cultural institutions.

**282107 Contributions to Non-Government Institutions**

This account shall be charged with current transfers by government to Non- Government institutions. Transfers to government units should be coded under the 263series.

**282151 Fines and Penalties – to other government units**

Fines/penalties imposed by courts or other quasi-judicial bodies, payable by Government to another Government unit.

**282161 Disposal of Assets (Loss/Gain)**

This account shall be charged with debited with losses from disposal of public assets and credited with profits resulting from the sale of public assets. This code is a book code, it does not involve any cash movement.

**282181 Extra-Ordinary Items (Losses/Gains)**

This account shall be debited with losses and credited with profits arising from extra-ordinary activities.

**2822 Capital transfers not elsewhere classified****282201 Contributions to Non- Government Institutions**

This account shall be charged with capital transfers by government to Non- Government institutions. Transfers to government units should be coded under the 263series.

**282202 Transfer to Endowment and Convocation Funds**

This account shall be used by mostly education institutions for transfers of funds to facilitate activities of convocation and cater for entity's contributions to endowments and other such funds.

**EXPENDITURE DESCRIPTION****2823 Tax expenditures****282301 Transfers to Government Institutions**

As an incentive to Investment or through certain donor requirements, certain Government Institutions may be exempt from taxes on imports and or given income tax holidays by the Minister of Finance or any government agency to which the minister may delegate such authority e.g. The Uganda Investment Authority. Since these institutions are not 'exempt organisations' as per the Income Tax Act 2005, they will go on and pay the taxes to URA but will be due for a refund from MoFPED. All such tax refunds should be debited to this account. For avoidance of doubt, the refunds should be done for actual tax paid and evidence of payment should be produced. Local taxes like VAT and PAYE should not be part of the exemptions since these form part of the cost price of goods and services consumed by the entity

**282302 Transfers to Non-Government Organisations(NGOs)**

As an incentive to Investment or through certain donor requirements, certain Non-Government Organizations may be exempt from taxes on imports and or given income tax holidays by the Minister of Finance or any government agency to which the minister may delegate such authority e.g. The Uganda Investment Authority. Since these institutions are not 'exempt organisations' as per the Income Tax Act 2005, they will go on and pay the taxes to URA but will be due for a refund from MoFPED. All such tax refunds should be debited to this account. For avoidance of doubt, the refunds should be done for actual tax paid and evidence of payment should be produced. Local taxes like VAT and PAYE should not be part of the exemptions since these form part of the cost price of goods and services consumed by the entity.

**282303 Transfers to Other Private Entities**

As an incentive to Investment or through certain donor requirements, certain private entities may be exempt from taxes on imports and or given income tax holidays by the Minister of Finance or any government agency to which the minister may delegate such authority e.g. The Uganda Investment Authority. Since these institutions are not 'exempt organisations' as per the Income Tax Act 2005, they will go on and pay the taxes to URA but will be due for a refund from MoFPED. All such tax refunds should be debited to this

**EXPENDITURE DESCRIPTION**

account. For avoidance of doubt, the refunds should be done for actual tax paid and evidence of payment should be produced. Local taxes like VAT and PAYE should not be part of the exemptions since these form part of the cost price of goods and services consumed by the entity

***283 Premiums, fees and claims payable related nonlife insurance and standardized guarantee schemes***

***2831 Premiums, fees and current claims payable***

***28311 Premiums payable***

***Current claims payable***

***2832 Capital claims payable***



## ASSET DESCRIPTION

**CLASS 3 :ASSET DESCRIPTION****31 FIXED ASSETS**

These are produced assets that are used repeatedly or continuously in production processes for more than one year. Comprises of Account item codes 311 to 314 under the accrual basis of accounting that are used for the historical costs, asset opening balances and the annual transactions in fixed assets. The transactions reflect budget inflows and outflows as well as other non-budgeted (non-cash) transactions, such as impairment, revaluation and other adjustments.

**311 Assets Cost/Value**

Accounts under item code 311 are used for opening cost balances (cumulative historical costs) or opening asset values in produced assets such as Buildings and for cumulative balances transferred from the accounts under the Account item codes 312 to 313 to arrive at the total assets cost or value. Accounts under item code 311 are also used for transactions in fixed assets relating to revaluations, impairment, disposal and effecting any non-cash adjustments affecting the assets value such as clearing of (writing-off) differences arising out of losses and thefts of assets. Increases in the asset values will be debited to these accounts while decreases are credited accordingly.

**3111 BUILDINGS AND STRUCTURES*****31111 Dwellings*****311111 Residential Buildings**

This account shall include all buildings that are used entirely or primarily as residences, including garages and other associated structures. Residential buildings acquired by government for military personnel are also included in this category.

**311119 Others Dwellings**

This account shall include all other buildings that are used primarily as residences other than those in 311111 such as; Tents, Caravans and other associated structures. Houseboats, barges, mobile homes, and caravans that are used primarily as principal residences shall

## ASSET DESCRIPTION

also be included. Dwellings acquired for military personnel are also included here.

**31112 Buildings other than dwellings**

**311121 Non-Residential Buildings**

This account shall contain all buildings other than residential buildings. Examples include office buildings, schools, hospitals, and buildings for public entertainment, warehouse and industrial buildings, commercial buildings, hotels and restaurants. Buildings acquired for military purposes other than dwellings are included here, for example buildings for administration purposes.

**311129 Others Buildings other than dwellings**

This account shall contain all buildings other than residential buildings, Non-residential buildings and Others Dwellings. Examples

**31113 Structures**

**311131 Roads and Bridges**

This account shall contain highways, streets, roads, bridges, elevated highways, airfield runways, railways and subways.

**311132 Airports and Airfields**

This account shall contain Airports and Airfields.

**311133 Railways and subways**

This account shall contain Railways and subways.

**311134 Oil Pipelines and reservoirs**

This account shall contain Oil Pipelines and reservoirs.

**311135 Water Plants, pipelines and sewerage networks**

This account shall contain Sewers, waterways, boreholes and other waterworks and treatment plants.

**311136 Power lines, stations and plants**

This account shall contain Power lines, stations and plants

**311137 Information Communication Technology network lines**

This account shall contain Information Communication Technology network lines, masts and wide area network communication equipment and any other telecommunication infrastructure.

## ASSET DESCRIPTION

**311139 Other Structures**

This account shall contain infrastructure other than specified above; Examples of other structures include harbors and dams.

***31114 Produced Land Improvements*****311141 Irrigation and drainage Channels**

As part of a produced asset distinct from the non-produced asset of land, this account shall contain irrigation and drainage channels, land reclamation, land contouring, creation of wells and watering holes that result into major improvements in the quantity, quality, or productivity of land, or prevent its deterioration.

**311142 Flood barriers**

This account shall contain flood barriers such as dikes and dams that are integral part of the land that lead to improvement in quantity, quality or productivity of the land.

**311149 Other Land Improvements**

This account shall contain all other land improvements other than Irrigation and drainage Channels, and flood barriers.

**3112 MACHINERY AND EQUIPMENT*****31121 Transport equipment*****311211 Heavy Vehicles**

This account shall comprise heavy equipment for moving people and objects on land, including earth moving equipment, trailers and semi-trailers.

**311212 Light Vehicles**

This account shall comprise light equipment for moving people and objects on land, including motor vehicles.

**311213 Water Vessels**

This account shall comprise equipment for moving people and objects on water, including ships, boats, canoes, yachts, rafts, and hovercraft.

**311214 Aircrafts**

This account shall comprise air transport equipment for moving people and objects in space, including passenger and cargo planes.

**311215 Train Engines and Wagons**

## ASSET DESCRIPTION

This account shall comprise equipment for moving people and objects on wheeled vehicles running on rails, including railway locomotives.

**311216 Cycles**

This account shall comprise two and three-wheel equipment for moving people and objects on land, including, motorcycles, tricycles and bicycles.

**311219 Other Transport equipment**

This account shall contain all other Transport equipment other than Heavy Vehicles, Light Vehicles, Water Vessels, Aircrafts, Train Engines and Wagons, and Cycles.

***31122. Information, Computer and Telecommunications Equipment*****311221 Light ICT hardware**

This account shall be used for all Information Communication Technology equipment supporting Local Area Networks. Types of assets that would be included are general and special purpose machinery office, accounting, and computing equipment and communication equipment.

**311222 Heavy ICT hardware**

This account shall be used for all Information Communication Technology equipment supporting Wide Area Networks. Types of assets that would be included are general and special purpose machinery office, accounting, and computing equipment and communication equipment.

**311223 Television and radio transmitters**

This account shall be used for all Information Communication Technology equipment supporting Television and radio transmissions.

**311229 Other ICT Equipment**

This account shall be used for all Information Communication Technology equipment other than heavy and light Information Communication Technology equipment. Types of assets that would be included are TVs, Radios, Videos, Digital cameras, telephone sets etc.

***31123 Other Machinery and equipment (other than Transport or ICT Equipment)*****311231 Office Equipment**

This account shall be used for all equipment used in offices that are not categorized in furniture and other Information Communication Technology equipment.

## ASSET DESCRIPTION

**311232 Electrical machinery.**

This account shall be used for all equipment used in generation and transmission of electricity.

**311233 Medical, Laboratory and Research appliances**

This account shall be used for all Medical, laboratory and research equipment. Types of assets that would be included are general and special purpose medical and laboratory equipment used for research.

**311234 Precision and optical instruments**

This account shall be used for all instruments used for tasks which are precise or exact in nature. This account excludes all those equipment contained in office equipment, Medical, Laboratory and Research appliances, and other Information Communication Technology equipment categories.

**311235 Furniture and Fittings**

Under this account shall be all office and residential furniture such as desks, chairs, cabinets, and curtains. It also includes office paintings, sculptures, and other works of art or antiques, and other collections of considerable value that are owned and displayed in government offices but excludes those in museums and similar organizations for the purpose of producing non-market services, mostly collective services.

**311236 Musical instruments**

This account shall be used for all instruments used for production of rhythms and lyrics, combined in such a way as to produce beauty of form, harmony, and expression of emotion.

**311237 Sports Equipment**

This account shall be used for all instruments used for sports and fitness health purposes.

**311238 Other Machinery and Equipment**

This account covers any general or special purpose machinery or equipment not specified above under account item 31123 Machinery and Equipment other than Transport or ICT equipment

**3113 WEAPON'S SYSTEMS*****31131 Classified Assets***

## ASSET DESCRIPTION

**311311 Classified Assets**

This account shall consist of the value of expenditures on the purchase and development of classified assets for security and military purpose and include vehicles and other equipment such as warships, submarines, military aircraft, tanks, missile carriers and launchers, etc. Classified expenditure of recurrent nature should be recorded under *224009 Classified expenditure*.

**31132 Non Classified****311321 Non Classified**

This account shall consist of the value of expenditures on the purchase and development of non-classified assets for security and military purpose and include vehicles and other equipment such as warships, submarines, military aircraft, tanks, missile carriers and launchers, etc.

**3114 OTHER FIXED ASSETS****31141 Biological Assets****311411 Cultivated Animals**

Cultivated assets consist of animals that are used repeatedly or continuously for more than one year to produce other goods or services. The types of animals included in this category include breeding stocks (including fish and poultry), dairy cattle, draft animals, sheep or other animals used for wool production and animals used for transportation, racing or entertainment.

**311412 Cultivated Plants**

Cultivated assets consist of plants that are used repeatedly or continuously for more than one year to produce other goods or services. The types of plants in this category include trees, vines and shrubs cultivated for fruits, nuts, sap, resin, bark and leaf products.

**31142 Intellectual Property products****311421 Research and Development**

This account shall be used for the value of original investigation undertaken in order to acquire new knowledge, but directed primarily toward a specific practical aim or objective of increase the stock of knowledge, including knowledge of man, culture, and society, excluding the value of the copy rights, patents and rights on it.

## ASSET DESCRIPTION

**311422 Mineral Exploration and Evaluation**

This account shall consist of the value of expenditure on exploration for petroleum and natural gas and for nonpetroleum deposits and subsequent evaluation of the discoveries made.

**311423 Computer software**

This account shall consist of the value of Computer software includes computer programs, program descriptions, and supporting materials for both systems and applications software that are expected to be used for more than one year.

**311424 Computer databases**

This account shall consist of the value of expenditures on the purchase, development, or extension of computer databases are assets when expected to be used in production for more than one year. Examples include ERPs such as IFMS, e-GP etc.

**311425 Entertainment, Literary & Artistic Originals**

This account shall consist of the value of original films, sound recordings, manuscripts, tapes, and models in which drama performances, radio and television programming, musical performances, sporting events, and literary and artistic output are recorded or embodied.

***31143 Intellectual Property Rights*****311431 Copy Rights and Neighboring Rights**

This account shall consist of the value of Copyright (or author's right) that the creator (s) have over any of the intellectual products in 31142 above.

**311432 Patents / Utility Model**

This account shall consist of the value of exclusive rights granted for an invention of a process, method, device, product, new use, some forms of indigenous knowledge, and chemical / industrial formulae or any unique rights in respect of the intellectual products in 31142 above.

**311433 Trade Secrets**

This account shall consist of the value of exclusive right granted on confidential information in respect of the intellectual products in 31142 above, or any other Technical, commercial, Financial information, Combination of elements, Formulae and recipes, Source codes, and any other form of indigenous knowledge and traditional cultural expressions.

## ASSET DESCRIPTION

**31144 Goodwill and marketing assets****311441 Goodwill and marketing assets**

This account shall be used for goodwill and marketing assets.

**311449 Other Intellectual Property products**

This account shall be used for Other Intellectual Property products, relating to information assets not specified elsewhere.

**312: Acquisition of Produced Assets**

This provides classifications for the acquisition of all produced fixed assets including intangible fixed assets. These accounts relate to in- year transactions in assets for budgeted outflows and are used for budgeting and reporting of the full cost of acquisition for each asset category as described under **311: Cost / Value Of Produced Assets**. During the year the balances are maintained gross to show the total acquisitions in the budget performance reports.

At the end of the FY ( in the adjustment period) all balances under this range (**312: Acquisition of Produced Assets**) will be transferred to their respective account items under **311: Cost / Value Of Produced Assets**

The detailed list of accounts under **312: Acquisition of Produced Assets** is provided in the summary section of this chart of accounts and the accounts shall be used in line with the descriptions under the 311 account range/series described above.



## ASSET DESCRIPTION

**313: Major Repairs, Overhaul and Improvement to Produced Assets**

Accounts under item code 313 relate to major repairs, overhaul and improvement of fixed assets, which are of a capital rather than recurrent in nature, and extend the service and/or performance of the asset. They are used as appropriation accounts and during the year the balances on these accounts are maintained gross to show the total investment in major repairs, overhaul and improvements in the budget performance reports.

Under IPSAS 17, any major repairs that improve the life span of the asset are capitalized and the balances against these accounts are included as part of the total of the asset (Stock balance). At the end of the FY ( in the adjustment period) all balances under this range (**313: Major Repairs, Overhaul and Improvement to Produced Assets**) will be transferred to their respective account items under **311: Cost / Value Of Produced Assets**

The detailed list of accounts under **313: Major Repairs, Overhaul and Improvement to Produced Assets** is provided in the summary section of this chart of accounts and the accounts shall be used in line with the descriptions under the 311 account range/series described above.

**314 : Acquisition of Produced Assets on Merger /transfer/ donation of Entities (De-Merger of Entities)**

This account code relates to accounts that shall be used for bringing assets into the books of a recipient entity where two or more entities have been merged. Account code 314 will also be used to recognize transfers of assets between entities. In the books of the recipient entity, the accounts under this range are debited and a credit is made to the Reserves under Account Item Code 512001 Fixed Asset Reserves.

For the transferring (closing entity/ discontinued entity), the respective asset accounts will be closed by crediting them and debiting the Item Code 512001 Fixed Asset Reserves. In case of de-mergers, Account Code 314 will be credited by debiting Account Item Code 512001 Fixed Asset Reserves. to close the books of the concerned entity.

**ASSET DESCRIPTION**

The detailed list of accounts under **314 : Acquisition of Produced Assets on Merger /transfer/ donation of Entities (De-Merger of Entities)** is provided in the summary section of this chart of accounts and the accounts shall be used in line with the descriptions under the 311 account range/series described above.

## ASSET DESCRIPTION

**32: INVENTORIES (*Stocks and Stores*)**

Account codes under this series shall be used for inventories which are assets in the form of materials and supplies that are either to be consumed in the production process, or to be consumed in the rendering of public services, or held for sale or distribution in the ordinary course of operations, or in the process of production for sale or distribution. Examples include ammunition, consumables, maintenance materials, strategic stockpiles (e.g energy reserves), reference materials, publications and supplies awaiting for distribution to other parties for free or for a nominal charge, land/property held for sale. Irrespective of the nature of the inventory, only the goods used (consumed) should be taken to expense, with purchases of goods being adjusted for opening and closing stocks.

**321: *Inventory Stock/Value***

The accounts under item code 321 shall be used for the opening balances of inventories stock and as well as recording transactions in inventories of purchases, donations , issuance, disposal, sale and effecting any adjustments to the inventory balances including revaluations.

**321111: *Materials and supplies***

Under this account shall be included all goods held with the intention of using them as inputs to a production process or generally held for future use. Examples include medical supplies, veterinary supplies, Agricultural supplies, laboratory supplies, food supplies, relief supplies, office supplies & consumables , strategic stockpiles (e.g energy reserves),fuel, and reference materials. Whenever these are acquired in bulk, they should be debited to this account and when they are issued for final use, the appropriate accounts like *224001 for Medical supplies and services, 224002 for Veterinary Supplies and services, 224003 Agricultural supplies and services, 224004 Bedding, clothing, footwear and related services, 224005 Laboratory supplies and services, 224006 Food Supplies,224007 Relief supplies 224008 Educational materials and services* will be debited and this account credited.

**321112: *Work in progress***

This account shall record goods and services that have been partially processed, fabricated or assembled by the producer but that are not usually sold, shipped or turned over to others without further processing and whose production will be continued in a subsequent period

## ASSET DESCRIPTION

by the same producer.

**321113: Finished goods**

This account shall record goods that are the output of a production process, are still held by their producer and are not expected to be processed further by the producer before being supplied to units.

**321114: Goods for resale**

This account shall contain goods acquired for the purpose of reselling or transferring to other units without being further processed e.g land/property held for sale. This category also includes goods purchased by general government units/votes for provision free of charge or at prices that are not economically significant to other units.

**321115: Military Inventories**

This account consists of single-use military weapons assets such as ammunition, missiles, rockets and bombs among others.

**321119: Other Inventories**

This account shall record inventory other than materials and supplies, work in progress, finished goods and goods for resale and military inventories. i.e not specified above .

**322: Acquisition of Inventory**

**323: Acquisition of inventories on transfer/Donation / Merger (De-Merger).**

The accounts under this item are used to update the books of the affected/concerned votes for transfer of assets made by MDALGs on the acquisition of inventories upon transfers, donations and mergers (de-mergers), . For a receiving entity, the account under this Account Item is debited and a credit is made to the Capital Reserves Account 511101. For the giving entity, accounts in the range of **323: Transfer and/Donation of Inventory between entities /Acquisition of inventories on Merger (De-Merger)** will be credited by debiting the capital reserve account 511101.

The detailed list of accounts under **322: Transfer and/Donation of Inventory between entities /Acquisition of inventories on Merger (De-Merger)** is provided in the summary section of this chart of accounts and the accounts shall be used in line with the descriptions under the 322 account range/series described above.

## ASSET DESCRIPTION

**33 : VALUABLES**

Examples of valuables consist of paintings, sculptures, and other objects recognized as works of art or antiques jewelry of significant value fashioned out of precious stones and metals, Precious stones and metals such as diamonds, nonmonetary gold, platinum, and silver that are not intended to be used as intermediate inputs into processes of production. Such includes valuables used to decorate government offices.

**331 : Stock/Value of Valuables**

Accounts under item code 331 are used for opening cost balances (cumulative historical costs) or opening asset values in Valuables and for cumulative balances transferred from the accounts under the Account item codes 332 and 333 to arrive at the total cost or value of the valuables. Accounts under item code 331 are also used for transactions in valuables relating to revaluations, disposal and effecting any non-cash adjustments affecting the assets value such as clearing of (writing-off) differences arising out of losses and thefts of the valuables. Increases in the asset values will be debited to these accounts while decreases are credited accordingly.

**331111: National treasures**

This account shall be used for such as Paintings, Sculptures, Precious stones and metals

**332: Acquisition of Valuables****332111 :National treasures**

This is an appropriation account and used to budget for the acquisition of valuables such as Paintings, Sculptures, Precious stones and metals. The account reflects budgeted cash outflows and are captured in the budget performance reports at cost for the reporting period. At the start of the new financial year, the Acquisition balances are cleared against Cost/Value of Valuables brought forward – Account Item 331

**333: Major repairs/improvement/Overhaul of valuables****333111 : National treasures**

This is an appropriation account used to budget for major repairs/improvements to assets held as valuables which comprise Paintings, Sculptures, Precious stones and metals .

**ASSET DESCRIPTION**

Balances on this accounts are reflected in the budget performance reports for the reporting period/financial year.

**334 : Acquisition of Valuables on Transfer, Donation and Merger (De-Merger)****334111 : National treasures**

This account is used to update the books of the affected/concerned votes for transfer of valuables made by MDALGs or on the acquisition of valuables upon mergers (de-mergers). For a receiving entity, this Account is debited and a credit is made to the Fixed Assets reserves 512001. For the giving entity the account will be credited by debiting the capital reserve account 512001.

## ASSET DESCRIPTION

**34 NON PRODUCED ASSETS**

These are naturally occurring Assets.

**341 : Stock/Value of Non Produced Assets**

Accounts under item code 341 are used for opening cost balances (cumulative historical costs) or opening asset values in non-produced assets such as land and for cumulative balances transferred from the accounts under the Account item codes 342 to 343 to arrive at the total assets cost or value. Accounts under item code 341 are also used for transactions in non-produced assets relating to revaluations, disposal and effecting any non-cash adjustments affecting the assets value such as clearing of (writing-off) differences arising out of losses and thefts of assets. Increases in the asset values will be debited to these accounts while decreases are credited accordingly. Depreciation and Impairment will not apply to these assets.

**3411 : Land****341111 : Land**

This account shall include all land being used for; Natural Conservation, Agricultural land, Dumping site, Industrial land, Market, Mining, Office land, Other recreation land, Residential land, Unoccupied land, and Others. This account shall include the ground itself, including the soil covering, associated surface water, and major improvements that cannot be physically separated from the land, but excluding the following;

- Buildings and other structures constructed on the land or through it, such as roads, office buildings, and tunnels.
- Cultivated vineyards, and other plantations of trees, animals, and crops.
- Subsoil assets such as minerals, oil, and natural gas.
- Non-cultivated biological resources.
- Water resources below the ground.
- Major improvements that can be physically separated from the land

The associated surface water includes any reservoirs, lakes, rivers, and other inland waters over which ownership rights can be exercised.

## ASSET DESCRIPTION

**3412 : Mineral and Energy Resources*****34121: Mineral & Energy Resources*****341211 : Minerals**

This account shall include stock of petroleum, Gold, Diamonds, cobalt, lime, copper et.c held by government as discoveries or for strategic and emergency purposes. This does not included Oil & natural gas, energy resources and goods for sale.

**341212 : Oil & Natural Gas**

This account shall include stock of Oil and Natural Gas held by government as discoveries or for strategic and emergency purposes. This does not included goods for sale.

**341213 : Energy resources**

This account shall include stock of energy resources held by government as discoveries or for strategic and emergency purposes. This does not included goods for sale.

**341219 : Other Mineral and Energy Resources**

This account shall include stock of other Minerals and Energy resources other than those under 341212 to 341218, excluding goods for sale.

**3413 : Other Naturally occurring assets*****34131 : Non-Cultivated Biological resources***

Non Cultivated assets consist of animals and plants that are used repeatedly or continuously for more than one year to produce other goods or services. The types of animals included in this category include, reserved and conserved stocks in Zoos, Game parks, Game reserves, and Sanctuaries including; birds, elephants, buffalos, lions, and all wild and domestic preserved animals.

**341311 : Wild Animals**

These consist of animals and any fauna that are used repeatedly or continuously for more than one year to produce other animals, goods or services. The types of animals included in this category include, reserved and conserved stocks in Zoos, Game parks, Game reserves, study centers and Sanctuaries including; birds, elephants, buffalos, lions, and all wild and domesticated wild but preserved animals.

**341312 : Plants**



## ASSET DESCRIPTION

The types of plants in this category include non-cultivated trees and flora, vines and shrubs for fruits, nuts, sap, resin, bark and leaf for medical products, research, tourism, preservation and natural conservation of flora and fauna.

**34132 : Water resources****341321 : Lakes**

This account shall include stock of areas filled with water resources, localized in a basin, surrounded by land, gazetted as lakes and held by government as discoveries or for strategic and emergency purposes.

**341322 : Rivers and Streams**

This account shall include stock of natural flowing watercourses gazetted as Rivers / streams and held by government as discoveries or for strategic and emergency purposes.

**341323 : Swamps and Wetlands**

This account shall include stock of low-lying, uncultivated ground water resources gazetted as Swamps and Wetlands, held by government as natural conservation areas or for strategic and emergency purposes.

**341329 : Other Water resources**

This account shall include stock of other Water resources other than those under 341321 to 341328, excluding goods for sale.

**34133 : Airspace****341331 : Radio Spectrum**

The account shall be used for the stock of National Radio spectrum. These are the electromagnetic spectrum with frequencies in Hz and GHz, for generation and transmission of radio and TV waves, regulated by licensing or sale in the National Airspace.

**341332 : Aviation Airspace**

The account shall be used for the stock of Assets in terms of the area and dimensions within which the National air traffic control service is provided. These will also include air spaces; Controlled, Uncontrolled, Special use and others

**34134 : Non-cultivated Non Biological**

## ASSET DESCRIPTION

**341341 Mountains and Rocks**

This account shall be used for the stock of assets in respect of all land forms gazetted and held by government as mountains or rocks as natural conservation areas or for strategic and emergency purposes.

**341349 Other Naturally Occurring Resources (Not classified elsewhere)**

This account shall include stock of other Naturally occurring resources other than those under 341311 to 341398, excluding goods for sale.

**3414 : Intangible assets****34140 : Intangible assets****341401 : Marketable operating leases**

This account shall be used for all marketable Contracts, leases and Permits relating to Assets

**341402 : Permits to use natural resources**

This account shall include all Contracts, leases and Permits that relate to issuance of right to use or access in respect of resources classified as naturally occurring assets.

**341403 : Permits to undertake specific activities**

This account shall include all Contracts, leases and Permits that relate to issuance of right to use or access in respect of specific activities regulated by government, other than those issued in else where

**341405 : Entitlement to future goods and services on an exclusive basis.**

This account shall include all Contracts, leases and Permits that relate to issuance of futuristic rights and entitlement to specific goods and services as a regulation by government to exclude other parties.

**341406 : Goodwill and marketing assets**

This account shall be used for the stock of the premium above the net value of individually identified and valued assets and liabilities. The marketing assets consists of items such as nationally copyrights and patented; brand names, mastheads, trademarks, logos, and domain names, which when sold individually and separately, their value should also be recorded under this item.

## ASSET DESCRIPTION

**342 : Acquisition of Non - Produced Assets**

This provides for the classifications for the acquisition of all non-produced assets including non-produced intangible assets. These accounts relate to transactions in assets for budgeted outflows and are used to budget and capture the full cost of acquisition for each category of the non-produced assets as described under 341. During the year the balances are maintained gross to show the total acquisitions in the budget performance reports. At the start of the new financial year, the Acquisition balances are journalized and cleared against Assets cost/value brought forward – Account Code 341

The detailed list of accounts under **342 : Acquisition of Non - Produced Assets** is provided in the summary section of this chart of accounts and the accounts shall be used in line with the descriptions under the 341 account range/series described above.

**343 : Acquisition of Non - Produced Assets on Transfer/ Donation/Merger of Entities (De-Merger of Entities)**

This account code relates to accounts that shall be used for bringing non-produced assets into the books of a recipient entity where two or more entities have been merged. Account code 343 will also be used to recognize transfers of assets between entities. In the books of the recipient entity, the accounts under this range are debited and a credit is made to the Reserves under Account Item Code 512001 Fixed Assets Reserves. For the transferring (closing entity), the respective asset accounts will be closed by crediting them and debiting the capital reserve account Code 512001 Fixed Assets Reserves. In case of de-mergers, Account Codes in this range 343 will be credited by debiting Code 512001 Fixed Assets Reserves to close the books of the concerned entity.

The detailed list of accounts under **343 : Acquisition of Non - Produced Assets on Merger/transfer/donations of Entities** is provided in the summary section of this chart of accounts and the accounts shall be used in line with the descriptions under the 341 account range/series described above.

## ASSET DESCRIPTION

**35 : FINANCIAL ASSETS**

Financial assets comprise cash, equity instruments, contractual rights to receive cash or another financial asset or to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity. Financial assets are domestic or foreign and this distinction (that relates to the residence of the other party) shall be met through the Government Financial Management Systems such as IFMS, DMFAS etc

***Cost/Value of Financial Assets******351 : Monetary Gold and SDRs******352 : Financial Assets******3521 : Currency Deposits*****352101 : Consolidated Fund**

This account shall contain cash (other than time deposits) on the Uganda Consolidated Fund Account at the Bank of Uganda. The Uganda Consolidated Fund refers to the Central Government's Control Account for all Recurrent, Capital and other activities.

**352102 : Contingency Fund account**

This account shall contain cash (other than time deposits) on the Contingency Fund Account at the Bank of Uganda.

**352103 : Petroleum Fund Account**

This account will provide for the recording of funds received specifically under the Petroleum Fund. The Petroleum Fund refers to the Central Government's Control Account for all Recurrent, Capital and other Petroleum activities.

**352104 : Revenue Accounts**

This is a control account code for all Revenue accounts held by Ministries and agencies both at the Central Bank and in commercial Banks. It will be linked to the Individual Bank accounts opened in respect of Non Tax Revenue (NTR) and other Revenue proceeds by Agencies and Ministries. There should be no expenditures made from this account

**352105 : Expenditure Accounts**

This is a control account code for all Expenditure accounts held by Ministries, Agencies and

## ASSET DESCRIPTION

Local Governments both at the Central Bank and in Commercial Banks. It will be linked to the Individual Bank accounts opened in respect of Expenditures by Ministries, Agencies and Local Governments. Examples can include the bank accounts held by Ministries and Agencies at the Bank of Uganda into which transfers from Central Government (MoFPED) are made for the operations of the Ministries and Agencies or Bank accounts held by Local Governments into which transfers from Collection accounts (321106) are made for operational expenditures.

**352106 : Project Accounts**

This is a control account for cash in bank accounts held in respect of specified projects either in Commercial banks or at the Bank of Uganda. It will be linked to all Bank accounts opened by and for projects.

**352107 : Collection Accounts**

This is the control account on which all cash collected by local authorities is kept before being transferred to the relevant specifically designated accounts. This is the account on which funds are collected and later transferred to operational accounts (352103). There should be no expenditure made from this account. It will be linked to the Local revenue collection account and also to the Central Government collection account at the Local Governments.

**352108 : Cash-In-Transit**

This is an account that provides for the recording of funds received too late for deposit in the current period and remittances forwarded by other Government units in the current period but not credited by the bank until the following period.

**352109 : Cash at Hand – Imprest**

This account shall be charged with all the cash in respect of Petty Cash and other working funds.

**352110 : TSA Holding accounts**

This account will provide for the recording of funds received specifically under the Treasury Single Account (TSA) arrangement, before they leave for their final destination.

**352111 : Other Holding accounts**

This is the control account on which all cash held in Banks accounts which cannot be

## ASSET DESCRIPTION

appropriately classified under 352101 to 352107 above and not classified as holding accounts below, will be captured. This account shall be linked to all such accounts that may fall under its description. Examples include, The Treasury bills investment account.

**3522 : Debt Securities****352201 : Bonds**

This account shall include all securities held by the Government in resident or non-resident units, which securities give Government the unconditional right to fixed money incomes or contractually determined variable money incomes, normally referred to as interest.

**352202 : Promissory Notes**

This account shall record all documents held by Government promising to repay a short-term loan due to it, under agreed-upon terms. These are legal documents that obligate the borrower to repay a loan at a specified interest rate during a specified period of time or on demand.

**352203 : Debentures**

This account shall include all short-term debt securities held by the Government, excluding bonds and promissory notes.

**352204 : Cash in Banks – Time Deposits.**

Cash deposits, which may be withdrawn at a specified future date, after the lapse of a specific period of time, or upon thirty or more days, advance notice of withdrawal, are included in this account. Cash placements, certificates of deposit, etc. should be included in this account.

**352299 : Other Debt Securities**

This account shall record all other debt securities held by Government, excluding bonds, Promissory notes, debentures and cash in banks.

**3523 : Loans****352301 : Government lending -State Enterprises**

This account shall comprise all Government lending to Public Corporations, and/or other Public entities from funds obtained from various sources.

**352302 : Government lending -Private Entities**

This account shall comprise all Government lending to Private Companies and/or other

## ASSET DESCRIPTION

private entities from funds obtained from various sources.

**352399 : Other Government lending**

This account shall comprise all Government lending to other entities other than to Public Corporations, and/or other Public entities, to Private Companies and/or other private entities, from funds obtained from various sources.

**3524 : Equity**

**352401 : Shares in public corporations**

This account shall comprise shareholdings in public corporations and companies where the Government has a controlling interest.

**352402 : Shares in private entities**

Recorded into this account shall be Government's shareholdings in private enterprises.

**3525 : Investment Fund Shares or Units**

**352501 : Petroleum Revenue Investment Reserve**

This account shall be used to record the value of Government's Investment in the Petroleum Revenue Investment Reserve in Bank of Uganda.

**352599 : Others Investment Fund Shares or Units**

This account shall be used to record the value of other Government's Investment other than in public corporations and nonpublic enterprises.

**3526 : Insurance, Pension & Standardized Guarantee schemes**

**3527 : Derivatives**

**352701 : Forwards**

This account shall be used to record the value of forwards contracts.

**352702 : Futures**

This account shall be used to record the value of futures contracts.

**352703 : Options**

This account shall be used to record the value of options contracts.

**352704 : Swaps**

This account shall be used to record the value of swap contracts.

**3528 : Accounts Receivable**

**352801: Transfers to other Government Units**

## ASSET DESCRIPTION

This account shall include transfers made from the Central Government to Local Governments. On making the transfer, this account shall be debited and the Bank account credited. When the relevant Local Authority renders a Return indicating that the funds have been spent for the purpose, this account shall be credited and the corresponding expense account debited.

**352802 : Staff Advances**

Recorded into this account shall be short-term loans made against a staff's salary.

**352803 : Other Advances**

Recorded into this account shall be advances other than those relating to staff's salary.

**352804 : Taxes Receivable**

Contained in this account shall be debtors in respect of unpaid taxes to government. Note that these are all the tax defaulters whose tax collection is administered by any government entity, including URA e.g. Local service tax defaulters.

**352805 : Other Revenue receivable**

Recorded into this account shall be other revenues receivable other than taxes. i.e. Non tax revenue (NTR).

**352806 :Trade debtors**

This account shall include trade credit extended by the government directly to purchasers of goods and services. This will also cater for unpaid bills in respect of utilities.

**352807 : Sundry Debtors**

This category shall include other accounts receivable including rent, wages, salaries, social contributions and social benefits among others.

**352808 : Pre-payments**

Recorded into this account shall be pre-payments other than advances.

**353 : Acquisition of financial assets**

Accounts under item code 353 are appropriation accounts and used to budget for lending and the acquisition of investments in debt securities, equity and Investment Fund Shares or Units and reflect budgeted cash outflows and captured in the budget performance reports at cost for the reporting period.

The detailed list of accounts under **353 : Acquisition of financial assets** is provided in the



## ASSET DESCRIPTION

summary section of this chart of accounts and the accounts shall be used in line with the descriptions under the 352 account range/series described above.

**354 : Acquisition of Financial Assets on Transfer, Donation and Merger of Entities (De-Merger of Entities)**

The accounts under this item are used to update the books of the affected/concerned votes/entity for transfer of financial assets made by MDALGs or acquisition of financial assets on merger of entities. For a receiving entity, the accounts under this Account Item code 354 are debited and a credit is made to the capital reserves account Code 512001 Fixed Assets Reserves. For the giving entity 354 will be credited by debiting the capital reserve account.

The detailed list of accounts under **354 : Acquisition of Financial Assets on Merger of Entities (De-Merger of Entities)/ Transfers of Financial Assets between Votes** is provided in the summary section of this chart of accounts and the accounts shall be used in line with the descriptions under the 352 account range/series described above.

**LIABILITIES DESCRIPTION****CLASS 4 : LIABILITIES DESCRIPTION**

Financial liabilities are contractual obligations to (i) to deliver cash or another financial asset; or (ii) to exchange financial assets or financial liabilities under conditions that are potentially unfavorable to the entity.

**41 : Financial Liabilities****411: Stock / Value of Financial Liabilities**

This range will be used to record the total stock of liabilities including those obtained through merger/ demerger of entities (*MDALGs*) and any adjustments made to the stock of these liabilities. Any interest on the stock of these liabilities will be recorded under the 412 – Liabilities [Interest Payable). The codes under this range will also be used for budgeting and repayment of the liabilities

**4111: Currency Deposits****4112 : Debt Securities****411201 : Treasury Bills**

This account shall be charged with the total value of Treasury Bills issued by Government but which have not yet matured. The negotiable debt obligations include here are all issues by the Government having maturities of 90 days, 182 days, 273 days and 364 days.

**411202 : Treasury Bonds**

This account shall record all long term securities issued by Government to other entities, which securities give such entities an unconditional right to fixed money incomes or contractually determined valuable money incomes, normally referred to as interest. These usually mature after a period of more than one year.

**411203 : Promissory Notes**

This account shall record all documents issued by Government promising to repay a loan at a specified interest rate, during a specified period of time or on demand. The documents referred to in this case do not include formal loan agreements like those issued by lending agencies e.g. Bank loan agreements, etc.

## LIABILITIES DESCRIPTION

**4113 : Loans****411301 : Commercial Banks & Other Financial Institutions**

This account shall be charged with the total value of Government borrowings from Commercial Banks and financial intermediaries.

**411302 : From other Government units**

This account shall be charged with the total value of Government borrowings from other government units.

**411303 : From State Owned Enterprises**

This account shall be charged with the total value of Government borrowings from state owned enterprises.

**411304 : Interest Payable**

This account shall be credited with unpaid interest charged arising as a result of loan finance procured by Government from domestic sources e.g. Interest on Treasury bills, Bonds, Bank loans and Promissory notes. It is meant to record only the interest arrears. Note that it is only when paying off the previously unpaid interest (arrears) and not payment of the expense that this account should be debited.

**411315 : Other loans**

This account shall be charged with the total value of Government domestic borrowings from other sources other than; State owned enterprises, lower government levels, local Commercial Banks and financial intermediaries.

**4114 : Equity****4115 : Investment Fund Shares or Units****4116 : Derivatives****411601 : Forwards**

This account shall be used to record the value payable as a result of forwards contracts.

**411602 : Futures**

This account shall be used to record the value payable as a result of futures contracts.

**411603 : Options**

## LIABILITIES DESCRIPTION

This account shall be used to record the value payable as a result of options contracts.

**411604 : Swaps**

This account shall be used to record the value payable as a result of swaps contracts

**4117 : Accounts Payable****411711 : Arrears**

This account shall be charged with the stock of Arrears.

**411721 : Trade creditors**

This account shall record trade credit extended to Government in the purchase of goods and services. It does not include loans or other securities.

**411723 : Taxes payable**

Contained in this account shall be unpaid taxes by a government entity. Note that these are all the tax arrears whose collection is administered by any other government entity or URA e.g. Local service and withholding tax.

**411724 : Deposits received**

Charged to this account shall be deposits received from third parties for various activities e.g. deposits received from third parties for repairs after road cutting.

**411725 : Advances from Other Government Units**

Charged to this account shall be advances received from other government units for performance of specified work after which accountabilities would be required. These funds would have initially been voted for under the Giving unit but work will be done by the receiving unit.

**411726 : Deferred Income**

This account shall record advances received in respect of non-tax revenue whose service is yet to be rendered. The liability shall be retired as and when the service is rendered by recognizing the non-tax revenue or in case of a refund e.g. Tuition paid in advance by Students.

**411798 : Other Accounts payable**

This account shall record other accounts payable other than those recorded under; salary arrears,

**LIABILITIES DESCRIPTION**

Trade creditors, taxes payable, deposits received, advances from other government units and Deferred income above.

**4118 : Pension Liabilities****411801 : Pension Liabilities to employees**

This account shall be credited with the total outstanding pension arrears to the General Public Service with the exclusion of the military and education service arrears. These include total outstanding to general public service, education service, excluding to military.

**411802 : Pension Liabilities to Military**

This account shall be credited with the total outstanding pension arrears to the military exclusively.

**411899 : Other Pension Liabilities**

This account shall be credited with the total outstanding pension arrears other than those to the general Public Service, education service and to military.

**412 : Liabilities – Interest *Payable***

The detailed listing of codes is provided in the summary section of this chart of accounts. The accounts shall be used to record the interest payable on the liabilities under 411 above.

**413 : Provisions**

A provision is a liability of uncertain timing or amount. Examples include provisions for litigation, warranty provisions, restructuring, environmental (provisions for decommissioning, dismantling, (depollution or site restoration). Provisions may also be made for the uncertainty in the collection of accounts receivable.

Account codes under this series shall be used to make provisions for liabilities.

**413101 : Litigation.**

This account shall be used to make provision for costs arising out of litigation and legal obligations

**LIABILITIES DESCRIPTION****413102 : Onerous contracts.**

This account shall be used to make provision for government contracts where unavoidable costs of meeting the obligations of the contract exceed the economic benefits or service potential to be received.

**413103 : Restructuring.**

This account shall be used to make provision for costs relating to Government restructuring programmes such as termination or fundamental reorganization of certain activities, dismissal of staff, etc.

**413104 : Warranty /Guarantees.**

This account shall be used to make provision for costs associated with warranties or guarantees

**413105 : Environmental provision.**

This account shall relate to provision for decommissioning, dismantling, depollution or site restoration costs.

**413106 : Doubtful accounts receivable.**

This account shall be used to estimate the doubtful accounts receivable in order to arrive at the Net Book Values of the accounts receivable.

**413107 : Inventory obsolescence.**

This account shall be used to provide for expected loss of value of inventories due to obsolesce.

**413108 : Taxes and other statutory obligations.**

This account shall be used to provide for costs arising out tax and other statutory obligations

**413109 : Other Provisions.**

This account shall be used to provide for provisions not covered above.

## LIABILITIES DESCRIPTION

**42 : ACCUMULATED DEPRECIATION****421: CONSUMPTION OF PRODUCED ASSETS****4211 BUILDINGS AND STRUCTURES*****42111 Dwellings*****421111 Residential Buildings**

This account shall include accumulated depreciation of all buildings that are used entirely or primarily as residences, including garages and other associated structures.

**421119 Others Dwellings**

This account shall include accumulated depreciation of all other buildings that are used primarily as residences other than those in 311111 such as; Tents, Caravans and other associated structures. Houseboats, barges, mobile homes, and caravans that are used primarily as principal residences shall also be included. Dwellings acquired for military personnel are also included here.

***42112 Buildings other than dwellings*****421121 Non-Residential Buildings**

This account shall contain accumulated depreciation of all buildings other than residential buildings. Examples include office buildings, schools, hospitals, and buildings for public entertainment, warehouse and industrial buildings, commercial buildings, hotels and restaurants. Buildings acquired for military purposes other than dwellings are included here, for example buildings for administration purposes.

**421129 Others Buildings other than dwellings**

This account shall contain accumulated depreciation of all buildings other than residential buildings, Nonresidential buildings and Others Dwellings. Examples

***42113 Structures*****421131 Roads and Bridges**

This account shall contain accumulated depreciation of highways, streets, roads, bridges, elevated highways, airfield runways, railways and subways.

**LIABILITIES DESCRIPTION****421132 Airports and Airfields**

This account shall contain accumulated depreciation of Airports and Airfields.

**421133 Railways and subways**

This account shall contain accumulated depreciation of Railways and subways.

**421134 Oil Pipelines and reservoirs**

This account shall contain accumulated depreciation of Oil Pipelines and reservoirs.

**421135 Water Plants, pipelines and sewerage networks**

This account shall contain accumulated depreciation of Sewers, waterways, and other waterworks, treatment plants.

**421136 Power lines, stations and plants**

This account shall contain accumulated depreciation of Power lines, stations and plants

**421137 Information Communication Technology network lines**

This account shall contain accumulated depreciation of Information Communication Technology network lines, masts and wide area network communication equipment.

**421139 Other Structures**

This account shall contain accumulated depreciation of, other than; Roads and Bridges, Airports and Airfields, Railways and subways, Oil Pipelines & reservoirs, Water Plants, pipelines and sewerage networks, Power lines, stations and plants, Information Communication Technology network lines, such as harbors and dams etc.

**42114 Land Improvements****421141 Irrigation and drainage Channels**

This account shall contain accumulated depreciation of Irrigation and drainage Channels.

**421142 Flood barriers**

This account shall contain accumulated depreciation of flood barriers.



## LIABILITIES DESCRIPTION

**231149 Other Land Improvements**

This account shall contain accumulated depreciation of all other land improvements other than Irrigation and drainage Channels, and flood barriers.

**4212 MACHINERY AND EQUIPMENT*****42121 Transport equipment*****421211 Heavy Vehicles**

This account shall comprise accumulated depreciation of heavy equipment for moving people and objects on land, including earth moving equipment, trailers and semi-trailers.

**421212 Light Vehicles**

This account shall comprise accumulated depreciation of light equipment for moving people and objects on land, including motor vehicles.

**421213 Water Vessels**

This account shall comprise accumulated depreciation of equipment for moving people and objects on water, including ships, boats, canoes, yachts, rafts, and hovercraft.

**421214 Aircrafts**

This account shall comprise accumulated depreciation of air transport equipment for moving people and objects in space, including passenger and cargo planes.

**421215 Train Engines and Wagons**

This account shall comprise accumulated depreciation of equipment for moving people and objects on wheeled vehicles running on rails, including railway locomotives.

**421216 Cycles**

This account shall comprise accumulated depreciation of two and three-wheel equipment for moving people and objects on land, including, motorcycles, tricycles and bicycles.

**421219 Other Transport equipment**

This account shall contain accumulated depreciation of all other Transport equipment other than Heavy Vehicles, Light Vehicles, Water Vessels, Aircrafts, Train Engines and Wagons, and Cycles.

***42122 Information, Computer and Telecommunications Equipment*****421221 Light ICT hardware (Consult ICT)**

This account shall contain accumulated depreciation of all Information Communication

**LIABILITIES DESCRIPTION**

Technology equipment supporting Local Area Networks. Types of assets that would be included are general and special purpose machinery office, accounting, and computing equipment and communication equipment.

**421222 Heavy ICT hardware**

This account shall contain accumulated depreciation for all Information Communication Technology equipment supporting Wide Area Networks. Types of assets that would be included are general and special purpose machinery office, accounting, and computing equipment and communication equipment.

**421223 Television and radio transmitters**

This account shall contain accumulated depreciation for all Information Communication Technology equipment supporting Television and radio transmissions.

**421229 Other ICT Equipment**

This account shall contain accumulated depreciation for all Information Communication Technology equipment other than heavy and light Information Communication Technology equipment. Types of assets that would be included are TVs, Radios, Videos, Digital cameras, telephone sets etc.

**42123 Other Machinery and equipment (other than Transport or ICT Equipment)****421231 Office Equipment**

This account shall contain accumulated depreciation for all equipment used in offices that are not categorized in furniture and other Information Communication Technology equipment.

**421232 Electrical machinery.**

This account shall contain accumulated depreciation for all equipment used in generation and transmission of electricity.

**421233 Medical, Laboratory and Research appliances**

This account shall contain accumulated depreciation for all Medical, laboratory and research equipment. Types of assets that would be included are general and special purpose medical and laboratory equipment used for research.

**421234 Precision and optical instruments**

This account shall contain accumulated depreciation for all instruments used for tasks

**LIABILITIES DESCRIPTION**

which are precise or exact in nature. This account excludes all those equipment contained in office equipment, Medical, Laboratory and Research appliances, and other Information Communication Technology equipment categories.

**421235 Furniture and Fittings**

Under this account shall be accumulated depreciation for all office and residential furniture such as desks, chairs, cabinets, and curtains. It also includes office paintings, sculptures, and other works of art or antiques, and other collections of considerable value that are owned and displayed in government offices but excludes those in museums and similar organizations for the purpose of producing non-market services, mostly collective services.

**421236 Musical instruments**

This account shall contain accumulated depreciation for all instruments used for production of rhythms and lyrics, combined in such a way as to produce beauty of form, harmony, and expression of emotion.

**421237 Sports Equipment**

This account shall contain accumulated depreciation for all instruments used for sports and fitness health purposes.

**4213 WEAPON'S SYSTEMS****42131 Classified Assets****421311 Classified Assets**

This account shall consist of accumulated depreciation of strategic assets for security purposes, include vehicles and other equipment, such as warships, submarines, military aircraft, tanks, missile carriers and launchers, etc.

**42132 Non Classified****421321 Non Classified**

This account shall consist of accumulated depreciation for security purposes, include vehicles and other equipment, such as warships, submarines, military aircraft, tanks, missile carriers and launchers, etc. excluding those under any other classification of assets above.

## RESERVES DESCRIPTION

## CLASS 5 – RESERVES DESCRIPTION

**51 : GOU Equity Funds****511: Revenue Reserves****511001 : Revenue Reserve**

The revenue reserve records the surplus or deficit for the period. In the statement of financial performance for the year, if the incomes exceed the expenses i.e. If there is a surplus then it should be credited to this account. In case of a deficit, this account shall be debited by the deficit amount. This amount is derived from the income statement and shall be shown as the revenue reserve for the year in the balance sheet under the “Financed by” items .

Annually the revenue reserves are closed off to the 513001 : Accumulated Fund/Net worth

**512: Capital Reserves**

Account Item Code 512 relates to revaluation of all categories of assets. These include, the fixed assets reserves, inventory reserves and financial assets reserves. This account shall be credited/ debited with a surplus or deficit arising out of an increase or a reduction of the carrying amount of the assets,

**5121: Fixed Assets Reserves**

## 512101: Fixed Assets Reserves

Account Item Code 512101 relates to revaluation of Fixed assets. These include, Buildings and structures, machinery and equipment, etc. This account shall be credited/ debited with a surplus or deficit arising out of an increase or a reduction of the carrying amount of the assets,.

**5122: Inventory Reserves**

## 512201: Inventory Reserves

Account relates to revaluation of Inventory items. This account shall be credited/ debited with a surplus or deficit arising out of an increase or a reduction of the carrying amount of the inventories,.

**5123: Financial Assets**

## 512301 Financial Assets

Account relates to revaluation of all categories of financial assets. This account shall be credited/ debited with a surplus or deficit arising out of an increase or a reduction of the

**RESERVES DESCRIPTION**

carrying amount of the financial assets,.

**513 : Equity****513001 : Accumulated Fund/Net worth**

This is the cumulated revenue reserve over time. Whereas reserves for the year are recorded under 511001, this account shall be used to record the total effect of the revenue reserves for prior years. If the net effect is a deficit, then that balance shall be a debit whereas a surplus will be a credit to this code. This code will appear under the “financed by” items on the balance sheet.

## ANNEXES

## ANNEX I : Project codes

Project Code	Project name
0023	Defence Equipment Project
0265	Atiak-Moyo Road
0267	Construct And Improvement Ferry Services.
0355	Rehabilitation Of Parliament
0368	Mbarara Univ.Of Science And Techn.
0369	Rehabilitation Of Iték
0385	Assistance to Uganda Police
0906	Gulu University
0952	Upgrading of Masaka - Bukakata Road
0994	Development of Industrial Parks
1040	Kapchorwa - Suam Road
1041	Kyenjojo- Hoima-Masindi -Kigumba road
1120	Uganda Cancer Institute
1143	Isimba Hydro Power Project
1176	Hoima- Wanseko Road
1178	UPDF Peace Keeping Mission in Somalia
1183	Karuma Hydroelectricity Power Project
1193	Kampala Water- Lake Victoria Water & Sanitation project
1208	Support to National Authorising Officer
1242	Construction of the JLOS House
1243	Rehabilitation and Construction of General Hospitals
1262	Rural Electrification project
1274	Musita-Lumino-Busia/Majanji Road
1276	Mubende-Kakumiro-Kagadi Road
1277	Kampala Nothern Bypass Phase 2
1278	Kampala-Jinja Expressway
1279	Seeta-Kyaliwajjala-Matugga-Wakiso-Buloba-Nsangi
1280	Najjanankumbi-Busabala Road and Nambole-Namilyango-Seeta
1281	Tirinyi-Pallisa-Kumi/Kamonkoli Road
1284	Development of new Kampala Port in Bukasa
1291	Regional Integration Implementation Programme [RIIP] Support for Uganda
1302	Support for Hydro-Power Devt and Operations on River Nile
1308	Development and Improvement of Special Needs Education (SNE)
1310	Albertine Region Sustainable Development Project
1311	Upgrading Rukungiri-Kihihi-Ishasha/Kanungu Road
1313	North Eastern Road-Corridor Asset Management Project

**ANNEXES**

<b>Project Code</b>	<b>Project name</b>
1316	Enhancing National Food Security through increased Rice production in Eastern Uganda
1319	Kampala Flyover
1320	Construction of 66 Selected Bridges
1322	Upgrading of Muyembe-Nakapiripirit (92 km)
1323	The Project on Irrigation Scheme Development in Central and Eastern Uganda (PISD)-JICA Supported Project
1325	NAGRC Strategic Intervention for Animal Genetics Improvement Project
1330	Livestock Diseases Control Project Phase 2
1338	Skills Development Project
1345	ADB Support to UCI
1347	Solar Powered Mini-Piped Water Schemes in rural Areas
1350	Muzizi Hydro Power Project
1356	Uganda National Examination Board (UNEB) Infrastructure Development Project
1357	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour Saving Technologies
1358	Meat Export Support Services
1373	Entebbe Airport Rehabilitation Phase 1
1381	Programme for Restoration of Livelihoods in Northern Region (PRELNOR)
1386	Crop Pests and Diseases Control Phase II
1391	Lira-Gulu-Agago 132KV Transmission Project
1395	The Maize seed & Cotton production project under Uganda Prisons Service
1396	Water for Production Regional Center-North based in Lira (WfPRC-N)
1397	Water for Production Regional Center-East based in Mbale (WfPRC-E)
1398	Water for Production Regional Center-West based in Mbarara (WfPRC-W)
1402	Rwenkunya -Apac- Lira -Acholibur Road
1403	Soroti -Katakwi- Moroto -Lokitonyala Road
1404	Kibuye -Busega- Mpigi
1409	Mirama -Kabale 132kv Transmission Project
1413	East Africa Public Health Laboratory Network Project Phase II
1414	Support to Lira University Infrastructure Development
1415	Support to NCDC Infrastructure Development
1417	Farm Income Enhancement and Forestry Conservation Programme Phase II
1418	Support to Kabale University Infrastructure Development
1421	Development of the Construction Industry
1424	Multi-Lateral Lakes Edward & Albert Integrated Fisheries and Water Resources Management
1425	Multisectoral Food Safety & Nutrition Project
1426	Grid Expansion and Reinforcement Project - Lira,Gulu, Nebbi to Arua Transmission Line
1428	Energy for Rural Transformation (ERT) Phase III

**ANNEXES**

<b>Project Code</b>	<b>Project name</b>
1432	OFID funded Vocational Project Phase II
1436	GAVI Vaccines and Health Sector Dev't Plan Support
1438	Water Service Acceleration Project (SCAP 100%)
1440	Uganda Reproductive Maternal & Child Health Services Improvement Project
1443	Revitalisation of prison Industries
1444	Agriculture Value Chain Development
1456	Multinational Lake Victoria Maritime Comm. & Transport Project
1486	Development Initiative for Northern Uganda
1487	Enhancing Resilience of Communities to Climate Change
1489	Development of Kabaale Airport
1490	Luwero - Butalangu Road
1491	African Centers of Excellence II
1492	Kampala Metropolitan Transmission System Improvement Project
1494	Promoting Commercial Aquaculture Project
1496	Construction of the IGG Head Office Building Project
1497	Masaka-Mbarara Grid Expansion Line
1503	Karugutu - Ntoroko Road
1508	National Oil Palm Project
1509	Local Economic Growth (LEGS) Support Project
1511	Kiira Motors Corporation
1512	Uganda National Airline Project
1513	National Science, Technology, Engineering and Innovation Skills Enhancement Project
1514	Uganda Support to Municipal Infrastructure Development (USMID II)
1517	Bridging the demand gap through the accelerated rural electrification programme (TBEA)
1518	Uganda Rural Electrification Access Project (UREAP)
1520	Building Resilient Communities, W1554etland Ecosystems and Associated Catchments in Uganda
1521	Resource Enhancement and Accountability Programme (REAP)
1522	Inner Murchison Bay Cleanup Project
1523	Water for Production Phase II
1524	Water and Sanitation Development Facility East-Phase II
1525	Water and Sanitation Development Facility-South West-Phase II
1526	Uganda Heart Institute Infrastructure Development Project
1527	Establishment of an Oncology Centre in Northern Uganda
1528	Hoima Oil Refinery Proximity Development Master Plan
1529	Strategic Towns Water Supply and Sanitation Project (STWSSP)
1530	Integrated Water Resources Management and Development Project (IWMDP)
1531	South Western Cluster (SWC) Project
1532	100% Service Coverage Acceleration Project-umbrellas (SCAP 100- umbrellas)



**ANNEXES**

<b>Project Code</b>	<b>Project name</b>
1533	Water and Sanitation Development Facility Central-Phase II
1534	Water and Sanitation Development Facility North-Phase II
1536	Upgrading of Kitala-Gerenge Road
1537	Upgrading of Kaya-Yei Road
1539	Italian support to Health Sector Decelopment Plan- Karamoja Infrastructure Development Project Phase II
1540	Development of Secondary Education Phase II
1542	Airborne Geophysical Survey and Geological Mapping of Karamoja
1543	Kihihi-Butogota-Bohoma Road
1544	Kisoro-Lake Bunyonyi Road
1545	Kisoro-Mgahinga National Park Headquarters Road
1546	Kisoro-Nkuringo-Rubugiri-Muko Road
1547	Kebisoni-Kisizi-Muhanga Road
1550	Namunsi-Sironko/Muyembe-Kapchorwa Section I
1556	Construction of the Supreme Court and Court of Appeal Buildings
1558	Rural Bridges Infrastructure Development
1559	Drought Resilience in Karamoja Sub-Region Project
1560	Relocation and Operationalisation of the National Livestock Resources Research Institute(NALIRRI)
1562	Lake Victoria Water and Sanitation (LVWATSAN) Phase 3
1563	URC Capacity Building Project
1564	Community Roads Improvement Project
1565	Construction of 30,000 Housing Units for the UPDF personnel
1566	Retooling of Ministry of Health
1567	Retooling of National Medical Stores
1568	Retooling of Uganda Heart Institute
1569	Retooling of Uganda Virus Research Institute
1570	Retooling of Uganda Cancer Institute
1571	Retooling of National Trauma Centre, Naguru
1572	Retooling of Butabika National Referral Hospital
1573	Retooling of Mulago Specialized Women and Neonatal Hospital
1574	Retooling of Kiruddu National Referral Hospital
1575	Retooling of Kawempe National Referral Hospital
1576	Retooling of Fort Portal Regional Referral Hospital
1577	Retooling of Moroto Regional Referral Hospital
1578	Retooling of Mbarara Regional Referral Hospital
1579	Retooling of Mubende Regional Referral Hospital
1580	Retooling of Mbale Regional Referral Hospital
1581	Retooling of Arua Regional Referral Hospital

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<b>Project Code</b>	<b>Project name</b>
1582	Retooling of Kabale Regional Referral Hospital
1583	Retooling of Lira Regional Hospital
1584	Retooling of Hoima Regional Referral Hospital
1585	Retooling of Gulu Regional Referral Hospital
1586	Retooling of Masaka Regional Referral Hospital
1587	Retooling of Soroti Regional Referral Hospital
1588	Retooling of Entebbe Regional Referral Hospital
1589	Retooling of Office of the President
1590	Retooling of State House
1591	Retooling of Ministry of Foreign Affairs
1593	Retooling of Internal Security Organization
1594	Retooling of Ministry of Energy and Mineral Development (Phase II)
1595	Retooling of Uganda National Oil Company
1596	Retooling of Petroleum Authority of Uganda
1597	Retooling of Ministry of Science Technology and Innovation
1598	Retooling of Uganda Industrial Research Institute
1599	Retooling of Uganda National Council of Science and Technology
1600	Retooling of Ministry of ICT & National Guidance
1601	Retooling of Ministry of Education and Sports
1602	Retooling of Education service Commission
1603	Retooling of Makerere University
1604	Retooling of Kyambogo University
1605	Retooling of Kabale University
1606	Retooling of Busitema University
1607	Retooling of Makerere University Business School
1608	Retooling of Gulu University
1609	Retooling of Ministry of Tourism, Wildlife and Antiquities
1610	Liquefied Petroleum Gas (LPG) Supply and Infrastructure Intervention
1611	Petroleum Exploration and Promotion of Frontier Basins
1612	National Petroleum Data Repository Infrastructure
1613	Investing in Forests and Protected Areas for Climate-Smart Development
1614	Support to Rural Water Supply and Sanitation Project
1615	Government Network (GOVNET) Project
1616	Retooling of Uganda National Roads Authority
1617	Retooling of Ministry of Works and Transport
1618	Retooling of Ministry Agriculture, Animal Industry and Fisheries
1619	Retooling of National Agricultural Research Organization
1620	Retooling of Directorate of Ethics and Integrity
1621	Retooling of Public Procurement and Disposal of Public Assets Authority

**ANNEXES**

<b>Project Code</b>	<b>Project name</b>
1622	Retooling of Uganda Revenue Authority
1623	Retooling of Financial Intelligence Authority
1624	Retooling of Uganda Investment Authority
1625	Retooling of Ministry of Finance, Planning and Economic Development
1626	Retooling of Uganda Bureau of Statistics
1627	Retooling of Ministry of Gender, Labour and Social Development and its Institutions.
1628	Retooling of Equal Opportunities Commission
1629	Retooling of National Planning Authority
1630	Retooling of Ministry of Defense and Veteran Affairs
1631	Retooling of External Security Organization
1632	Retooling of Ministry of Lands, Housing and Urban Development
1633	Retooling of Uganda Land Commission
1634	Retooling of Uganda AIDS Commission
1635	Retooling of Health Service Commission
1636	Retooling of Jinja Regional Referral Hospital
1637	Retooling of Mulago National Referral Hospital
1638	Retooling of Ministry of Water and Environment
1639	Retooling of National Environment Management Authority
1640	Retooling of the Law Development Centre
1641	Retooling of Ministry of Internal Affairs
1642	Retooling of Directorate of Government Analytical Laboratory
1643	Retooling of Uganda Prisons Service
1644	Retooling of the Judiciary
1645	Retooling of Office of the Director of Public Prosecutions
1646	Retooling of Judicial Service Commission
1647	Retooling of Ministry of Justice and Constitutional Affairs
1648	Retooling of Uganda Registration Services Bureau
1649	Retooling of Uganda National Examinations Board
1650	Retooling of Mbarara University of Science and Technology
1651	Retooling of Local Government Finance Commission
1652	Retooling of Ministry of Local Government
1653	Retooling of National Information & Technology Authority
1654	Power Supply to industrial parks and Power Transmission Line Extension
1655	Kikagati Nsongezi Transmission Line
1656	Construction of Muko - Katuna Road (66.6 km)
1657	Moyo-Yumbe-Koboko road
1658	Kampala City Roads Rehabilitation Project
1659	Rehabilitation of the Tororo – Gulu railway line
1660	Strengthening Water Utilities Regulation Project

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<b>Project Code</b>	<b>Project name</b>
1661	Irrigation For Climate Resilience Project Profile
1662	Water Management Zones Project Phase 2
1663	China-Uganda South-South Cooperation Project Phase III
1665	Uganda Secondary Education Expansion Project
1666	Development of Solar Powered Irrigation and Water Supply Systems
1667	Retooling the National Identification and Registration Authority
1668	Retooling the Uganda Law Reform Commission
1669	Retooling the Uganda Police Force
1670	Retooling the Uganda Human Rights Commission
1671	Retooling the National Citizenship and Immigration Control
1672	Retooling of Uganda Blood Transfusion services
1673	Retooling of Office of the Prime Minister
1674	Retooling of Public Service Commission
1675	Retooling of Uganda National Bureau of Standards
1676	Retooling of Uganda Tourism Board
1677	Retooling of Uganda Road Fund
1678	Retooling of Uganda National Meteorological Authority
1679	Retooling of National Forestry Authority
1680	Retooling of Soroti University
1681	Retooling of National Curriculum Development Centre
1682	Retooling of Public Service
1683	Retooling of Uganda Coffee Development Authority
1684	Retooling of Inspectorate of Government
1685	Retooling of Muni University
1686	Retooling of Kampala Capital City Authority
1687	Retooling of Electoral Commission
1688	Retooling of Uganda Export Promotion Board
1689	Retooling of Ministry of Trade and Industry
1690	Retooling of Office of the Auditor General
1691	Retooling of Ministry of East African Affairs
1692	Rehabilitation of Masaka Town Roads (7.3 Km)
1693	Rehabilitation of Kampala-Jinja Highway (72 Km)
1694	Rehabilitation of Mityana-Mubende Road (100 Km)
1695	Rehabilitation of Packwach-Nebbi Section 2 Road (33 Km)
1696	Development of Sustainable Cashew Nut Value Chain in Uganda
1697	National Wetlands Restoration Project
1698	Establishment of Value Addition and Agro Processing Plants in Uganda
1699	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)
1700	Mt. Rwenzori Tourism Infrastructure Development Project (Phase II)

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<b>Project Code</b>	<b>Project name</b>
1701	Development of Source of the Nile (Phase II)
1702	Construction of the National Military Museum Project
1703	Rehabilitation of District Roads Project
1704	Development of the Local governments' Revenue Collection and Management Information System
1705	Rehabilitation and Upgrading of Urban Roads Project
1706	Investment for Industrial Transformation and Employment Project (INVITE)
1708	Retooling of Parliamentary Commission
1709	Rice Development Project Phase II
1710	Retooling of Uganda Mission in Guangzhou
1711	Retooling of Mission in Juba
1712	Retooling Mission in Canberra
1713	Retooling of Mission in ANKARA
1714	Retooling of Mission in Mogadishu
1715	Retooling of Mission in Qatar Doha
1716	Retooling of Mission in Kualar Lumpur
1717	Retooling of Mission in Berlin , Germany
1718	Retooling of Mission in Mombasa
1719	Retooling of Mission in Khartoum - Sudan
1720	Retooling of Mission in Kinshasa - D.R Congo
1721	Retooling of Mission in Rome - Italy
1722	Retooling of Mission in Algiers
1723	Retooling of Mission in Tokyo - Japan
1724	Retooling of Mission in Geneva - Switzerland
1725	Retooling of Mission in Kigali - Rwanda
1726	Retooling of Mission in Beijing - China
1727	Retooling of Mission in Addis Ababa - Ethiopia
1728	Retooling of Mission in Pretoria - South Africa
1729	Retooling of Mission in Abuja - Nigeria
1730	Retooling of Mission in Dar es saalam - Tanzania
1731	Retooling of Mission in Nairobi - Kenya
1732	Retooling of Mission in Cairo - Egypt
1733	Retooling of Mission in London - United Kingdom
1734	Retooling of Mission in Bujumbura - Burundi
1735	Retooling of Mission in New Delhi - INDIA
1736	Retooling of Mission in Tehran- IRAN
1737	Retooling of Mission in Copenhagen - Denmark
1738	Retooling Mission in Riyadh- SAUDI ARABIA
1740	Retooling of Mission in New york - USA

**ANNEXES**

<b>Project Code</b>	<b>Project name</b>
1741	Retooling of Mission in BRUSSELS - BELGIUM
1742	Retooling of Mission in PARIS - FRANCE
1743	Retooling of Mission in Ottawa - Canada
1744	Retooling Mission in Abu Dhabi
1745	Retooling of Mission in Washington -USA
1747	Retooling of National Council of Sports
1748	Retooling of the Uganda Business and Technical Examination Board
1749	Retooling of the National Council of Higher Education
1751	Retooling of Dairy Development Authority
1752	Retooling of the National Animal Genetic Resources Centre and Data Bank
1753	Retooling of Rural Electrification Authority
1754	Retooling of National Agricultural Advisory Services Secretariat
1755	Retooling of the Uganda Free Zones Authority
1756	Retooling for Cotton Development Organization
1757	Retooling of Ministry of Kampala City and Metropolitan Affairs
1758	Retooling of National Population Council
1759	Support to External Markets for flowers, fruits and vegetables
1761	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)
1762	Potable Water Project
1763	Land Valuation Infrastructure Project
1764	Upgrading Manibe-Yumbe road (77km) to paved standard
1765	Uganda Intergovernmental Fiscal Transfer Reform (UGIFT)
1767	USAID support to Regional Referral Hospitals
9998*	Local Government Development Programmes

## ANNEXES

## ANNEX II: Geographical Location Segment details.

Vote code	Ministry/Agency/Local Government	Location
<b>Ministries</b>		
001	Office of the President	Central
002	State House	Central
003	Office of the Prime Minister	Central
004	Ministry of Defence and Veteran Affairs	Central
005	Ministry of Public Service	Central
006	Ministry of Foreign Affairs	Central
007	Ministry of Justice and Constitutional Affairs	Central
008	Ministry of Finance, Planning and Economic Development	Central
009	Ministry of Internal Affairs	Central
010	Ministry of Agriculture, Animal Industry and Fisheries	Central
011	Ministry of Local Government	Central
012	Ministry of Lands, Housing and Urban Development	Central
013	Ministry of Education, Science, Technology and Sports	Central
014	Ministry of Health	Central
015	Ministry of Trade, Industry and Co-Operatives	Central
016	Ministry of Works, and Communications	Central
017	Ministry of Energy and Mineral Development	Central
018	Ministry of Gender, Labour and Social Development	Central
019	Ministry of Water and Environment	Central
020	Ministry of Information Communication Technology and National Guidance	Central
021	Ministry of East African Community Affairs	Central
022	Ministry of Tourism, Wildlife and Antiquities	Central
023	Ministry of Kampala Capital City and Metropolitan Affairs	Central
099	Treasury Consolidation	Central
<b>Agencies</b>		
101	Courts of Judicature	Central
102	Electoral Commission(EC)	Central
103	Inspector General of Government's Office(IGG)	Central
104	Parliamentary Commission(PARL)	Central
105	Uganda Law Reform Commission(ULRC)	Central
106	Uganda Human Rights Commission (UHRC)	Central
107	Uganda Aids Commission (UAC)	Central
108	National Planning Authority(NPA)	Central
109	Uganda National Meteorological Authority (UNMA)	Central

**ANNEXES**

<b>Vote code</b>	<b>Ministry/Agency/Local Government</b>	<b>Location</b>
110	Uganda Industrial Research Institute (UIRI)	Central
111	National Curriculum Development Centre (NCDC)	Central
112	Directorate of Ethics and Integrity(DEI)	Central
113	Uganda National Roads Authority (UNRA)	Central
114	Uganda Cancer Institute (UCI)	Central
115	Uganda Heart Institute (UHI)	Central
116	Uganda National Medical Stores	Central
117	Uganda Tourism Board (UTB)	Central
118	Uganda Road Fund (RF)	Central
119	Uganda Registration Services Bureau (URSB)	Central
120	National Citizenship and Immigration Control(NCIC)	Central
121	Diary Development Authority (DDA)	Central
122	Kampala Capital City Authority(KCCA)	Central
123	National Lotteries and Gaming Regulatory Board	Central
124	Equal Opportunities Commission	Central
125	National Animal Genetic Resource Centre and Data Bank(NAGRC&DB)	Central
126	National Information Technologies Authority	Central
127	Uganda Virus Research Institute (UVRI)	Central
128	Uganda National Examination Board (UNEB)	Central
129	Financial Intelligence Authority (FIA)	Central
130	Treasury Operations (TOP)	Central
131	Office of the Auditor General (OAG)	Central
132	Education Service Commission(ESC)	Central
133	Directorate of Public Prosecutions(DPP)	Central
134	Health Service Commission(HSC)	Central
135	Directorate of Government Analytical Laboratory (DGAL)	Central
136	Uganda Export Promotion Board (UEPB)	Central
137	National Identification and Registration Authority (NIRA)	Central
138	Uganda Investment Authority (UIA)	Central
139	Petroleum Authority of Uganda (PAU)	Central
140	Capital Markets Authority	Central
141	Uganda Revenue Authority (URA)	Central
142	National Agricultural Research Organization(NARO)	Central
143	Uganda Bureau of Statistics (UBOS)	Central
144	Uganda Police Force	Central
145	Uganda Prisons Services	Central
146	Public Service Commission (PSC)	Central



## ANNEXES

Vote code	Ministry/Agency/Local Government	Location
147	Local Government Finance Commission(LGFC)	Central
148	Judicial Service Commission(JSC)	Central
149	National Population Council	Central
150	National Environment Management Authority (NEMA)	Central
151	Uganda Blood Transfusion Services (UBTS)	Central
152	National Agricultural Advisory Services (NAADS)	Central
153	Public Procurement and Disposal of Public Assets Authority(PPDA)	Central
154	Uganda National Bureau of Standards (UNBS)	Central
155	Cotton Development Organization	Central
156	Uganda Land Commission (ULC)	Central
157	National Forestry Authority(NFA)	Central
158	Internal Security Organization (ISO)	Central
159	External Security Organization (ESO)	Central
160	Uganda Coffee Development Authority(UCDA)	Central
161	Uganda Free Zones Authority	Central
162	Uganda Microfinance Regulatory Authority	Central
163	Uganda Retirements Benefits Regulatory Authority	Central
164	National Council for Higher Education	Central
165	Uganda Business and Technical Examination Board	Central
166	National Council of Sports	Central
	<b>Public University and Self Accounting Tertiary Institutions</b>	
301	Makerere University	Central
302	Mbarara University	South Western
303	Makerere University Business School	Central
304	Kyambogo University	Central
305	Busitema University	East Central
306	Muni University	West Nile
307	Kabale University	South Western
308	Soroti University	Teso
309	Gulu University	Acholi
310	Lira University	Lango
311	Law Development Centre.	Central
312	Uganda Management Institute	Central
	<b>Refferal Hospitals</b>	

## ANNEXES

Vote code	Ministry/Agency/Local Government	Location
401	Mulago National Referral Hospital	Central
402	Butabika National Referral Mental Hospital	Central
403	Arua Regional Referral Hospital	West Nile
404	Fort Portal Regional Referral Hospital	Western
405	Gulu Regional Referral Hospital	Acholi
406	Hoima Regional Referral Hospital	Western
407	Jinja Regional Referral Hospital	East Central
408	Kabale Regional Referral Hospital	South Western
409	Masaka Regional Referral Hospital	Central
410	Mbale Regional Referral Hospital	Elgon
411	Soroti Regional Referral Hospital	Teso
412	Lira Regional Referral Hospital	Lango
413	Mbarara Regional Referral Hospital	South Western
414	Mubende Regional Referral Hospital	Central
415	Moroto Regional Referral Hospital	Karamoja
416	China-Uganda Friendship Hospital Naguru	Central
417	Kiruddu Specialised National Referral Hospital	Central
418	Kawempe Specialised National Referral Hospital	Central
419	Entebbe Regional Referral Hospital	Central
420	Mulago Specialized Women and Neonatal Hospital	Central
421	Kayunga Referral Hospital	Central
422	Yumbe Referral Hospital	West Nile
	<b>Embassies/Missions</b>	
501	Uganda Mission at the United Nations, New York	External- North America
502	Uganda High Commission in the United Kingdom	External- Europe
503	Uganda High Commission in Canada , Ottawa	External- North America
504	Uganda High Commission in India, New Delhi	External- Asia
505	Uganda High Commission in Kenya ,Nairobi	External- Africa
506	Uganda High Commission in Tanzania , Dar es Salaam	External- Africa
507	Uganda High Commission in Nigeria , Abuja	External- Africa
508	Uganda High Commission in South Africa , Pretoria	External- Africa
509	Uganda High Commission in Rwanda , Kigali	External- Africa
510	Uganda Embassy in the United States , Washington	External- North America
511	Uganda Embassy in Egypt , Cairo	External- Africa
512	Uganda Embassy in Ethiopia, Addis Ababa	External- Africa
513	Uganda Embassy in China, Beijing	External- Asia

**ANNEXES**

<b>Vote code</b>	<b>Ministry/Agency/Local Government</b>	<b>Location</b>
514	Uganda Embassy in Switzerland, Geneva	External- Europe
515	Uganda Embassy in Japan, Tokyo	External- Asia
516	Uganda Embassy in Saudi Arabia, Riyadh	External- Asia
517	Uganda Embassy in Denmark, Copenhagen	External- Europe
518	Uganda Embassy in Belgium, Brussels	External- Europe
519	Uganda Embassy in Italy, Rome	External- Europe
520	Uganda Embassy in DRC, Kinshasa	External- Africa
521	Uganda Embassy in Sudan, Khartoum	External- Africa
522	Uganda Embassy in France, Paris	External- Europe
523	Uganda Embassy in Germany, Berlin	External- Europe
524	Uganda Embassy in Iran, Tehran	External- Asia
525	Uganda Embassy in Russia, Moscow	External- Europe
526	Uganda Embassy in Australia, Canberra	External- Oceania
527	Uganda Embassy in South Sudan, Juba	External- Africa
528	Uganda Embassy in United Arab Emirates, Abudhabi	External- Asia
529	Uganda Embassy in Burundi, Bujumbura	External- Africa
530	Uganda Consulate in China, Guangzhou	External- Asia
531	Uganda Embassy in Turkey, Ankara	External- Europe
532	Uganda Embassy in Somalia, Mogadishu	External- Africa
533	Uganda Embassy in Malaysia, Kuala Lumpur	External- Asia
534	Uganda Consulate in Kenya, Mombasa	External- Africa
535	Uganda Embassy in Algeria, Algiers	External- Africa
536	Uganda Embassy in Qatar, Doha	External- Asia
<b>Vote</b>	<b>City/ Municipal Council/ DLGs</b>	<b>Sub-region</b>
601	Arua City Council	West Nile
602	Fortportal City Council	Western
603	Gulu City Council	Acholi
604	Hoima City Council	Western
605	Jinja City Council	East Central
606	Lira City Council	Lango
607	Masaka City Council	Central
608	Mbale City Council	Elgon
609	Mbarara City Council	South Western
610	Soroti City Council	Teso

## ANNEXES

Vote code	Ministry/Agency/Local Government	Location
	<b>Municipal Councils</b>	
701	Apac Municipal Council	Lango
702	Bugiri Municipal Council	East Central
703	Bushenyi-Ishaka Municipal Council	South Western
704	Busia Municipal Council	Elgon
705	Entebbe Municipal Council	Central
706	Ibanda Municipal Council	South Western
707	Iganga Municipal Council	East Central
708	Kabale Municipal Council	South Western
709	Kamuli Municipal Council	East Central
710	Kapchorwa Municipal Council	Elgon
711	Kasese Municipal Council	Western
712	Kira Municipal Council	Central
713	Kisoro Municipal Council	South Western
714	Kitgum Municipal Council	Acholi
715	Koboko Municipal Council	West Nile
716	Kotido Municipal Council	Karamoja
717	Kumi Municipal Council	Teso
718	Lugazi Municipal Council	Central
719	Makindye Ssabagabo Municipal Council	Central
720	Masindi Municipal Council	Western
721	Mityana Municipal Council	Central
722	Moroto Municipal Council	Karamoja
723	Mubende Municipal Council	Central
724	Mukono Municipal Council	Central
725	Nansana Municipal Council	Central
726	Nebbi Municipal Council	West Nile
727	Njeru Municipal Council	Central
728	Ntungamo Municipal Council	South Western
729	Rukungiri Municipal Council	South Western
730	Sheema Municipal Council	South Western
731	Tororo Municipal Council	Elgon
	<b>District Local Governments</b>	
801	Abim District Local Government	Karamoja
802	Adjumani District Local Government	West Nile
803	Agago District Local Government	Acholi
804	Alebtong District Local Government	Lango

**ANNEXES**

<b>Vote code</b>	<b>Ministry/Agency/Local Government</b>	<b>Location</b>
805	Amolatar District Local Government	Lango
806	Amudat District Local Government	Karamoja
807	Amuria District Local Government	Teso
808	Amuru District Local Government	Acholi
809	Apac District Local Government	Lango
810	Arua District Local Government	West Nile
811	Budaka District Local Government	Teso
812	Bududa District Local Government	Elgon
813	Bugiri District Local Government	East Central
814	Bugweri District Local Government	East Central
815	Buhweju District Local Government	South Western
816	Buikwe District Local Government	Central
817	Bukedea District Local Government	Teso
818	Bukomansimbi District Local Government	Central
819	Bukwo District Local Government	Elgon
820	Bulambuli District Local Government	Elgon
821	Bulisa District Local Government	Western
822	Bundibugyo District Local Government	Western
823	Bunyagabu District Local Government	South Western
824	Bushenyi District Local Government	South Western
825	Busia District Local Government	East Central
826	Butaleja District Local Government	East Central
827	Butambala District Local Government	Central
828	Butebo District Local Government	Teso
829	Buvuma District Local Government	Central
830	Buyende District Local Government	East Central
831	Dokolo District Local Government	Lango
832	Gomba District Local Government	Central
833	Gulu District Local Government	Acholi
834	Hoima District Local Government	Western
835	Ibanda District Local Government	South Western
836	Iganga District Local Government	East Central
837	Isingiro District Local Government	South Western
838	Jinja District Local Government	East Central
839	Kaabong District Local Government	Karamoja
840	Kabale District Local Government	South Western
841	Kabarole District Local Government	Western
842	Kaberamaido District Local Government	Teso

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<b>Vote code</b>	<b>Ministry/Agency/Local Government</b>	<b>Location</b>
843	Kagadi District Local Government	Western
844	Kakumiro District Local Government	Western
845	Kalaki District Local Government	Teso
846	Kalangala District Local Government	Central
847	Kaliro District Local Government	Central
848	Kalungu District Local Government	Central
849	Kamuli District Local Government	East Central
850	Kamwenge District Local Government	Western
851	Kanungu District Local Government	South Western
852	Kapchorwa District Local Government	Elgon
853	Kapelebyong District Local Government	Teso
854	Karenga District Local Government	Karamoja
855	Kasanda District Local Government	Central
856	Kasese District Local Government	Western
857	Katakwi District Local Government	Teso
858	Kayunga District Local Government	Central
859	Kazo District Local Government	South Western
860	Kibale District Local Government	Western
861	Kiboga District Local Government	Central
862	Kibuku District Local Government	Teso
863	Kikuube District Local Government	Western
864	Kiruhura District Local Government	South Western
865	Kiryandongo District Local Government	Western
866	Kisoro District Local Government	South Western
867	Kitagwenda District Local Government	Western
868	Kitgum District Local Government	Acholi
869	Koboko District Local Government	West Nile
870	Kole District Local Government	Lango
871	Kotido District Local Government	Karamoja
872	Kumi District Local Government	Elgon
873	Kwania District Local Government	Lango
874	Kween District Local Government	Elgon
875	Kyankwanzi District Local Government	Central
876	Kyegegwa District Local Government	Western
877	Kyenjojo District Local Government	Western
878	Kyotera District Local Government	Central
879	Lamwo District Local Government	Acholi
880	Lira District Local Government	Lango

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Vote code	Ministry/Agency/Local Government	Location
881	Luuka District Local Government	East Central
882	Luwero District Local Government	Central
883	Lwengo District Local Government	Central
884	Lyantonde District Local Government	Central
885	Madi-Okollo District Local Government	West Nile
886	Manafwa District Local Government	Elgon
887	Maracha District Local Government	West Nile
888	Masaka District Local Government	Central
889	Masindi District Local Government	Western
890	Mayuge District Local Government	East Central
891	Mbale District Local Government	Elgon
892	Mbarara District Local Government	South Western
893	Mitooma District Local Government	South Western
894	Mityana District Local Government	Central
895	Moroto District Local Government	Karamoja
896	Moyo District Local Government	West Nile
897	Mpigi District Local Government	Central
898	Mubende District Local Government	Central
899	Mukono District Local Government	Central
900	Nabilatuk District Local Government	Karamoja
901	Nakapiripiri District Local Government	Karamoja
902	Nakaseke District Local Government	Central
903	Nakasongola District Local Government	Central
904	Namayingo District Local Government	East Central
905	Namisindwa District Local Government	East Central
906	Namutamba District Local Government	East Central
907	Napak District Local Government	Karamoja
908	Nebbi District Local Government	West Nile
909	Ngora District Local Government	Teso
910	Ntoroko District Local Government	Western
911	Ntungamo District Local Government	South Western
912	Nwoya District Local Government	Acholi
913	Obongi District Local Government	West Nile
914	Omoro District Local Government	Acholi
915	Otuke District Local Government	Lango
916	Oyam District Local Government	Lango
917	Pader District Local Government	Acholi
918	Pakwach District Local Government	West Nile

**ANNEXES**

<b>Vote code</b>	<b>Ministry/Agency/Local Government</b>	<b>Location</b>
919	Pallisa District Local Government	Teso
920	Rakai District Local Government	Central
921	Rubanda District Local Government	South Western
922	Rubirizi District Local Government	South Western
923	Rukiga District Local Government	South Western
924	Rukungiri District Local Government	South Western
925	Rwampara District Local Government	South Western
926	Sembabule District Local Government	Central
927	Serere District Local Government	Teso
928	Sheema District Local Government	South Western
929	Sironko District Local Government	Elgon
930	Soroti District Local Government	Teso
931	Terego District Local Government	West Nile
932	Tororo District Local Government	Elgon
933	Wakiso District Local Government	Central
934	Yumbe District Local Government	West Nile
935	Zombo District Local Government	West Nile