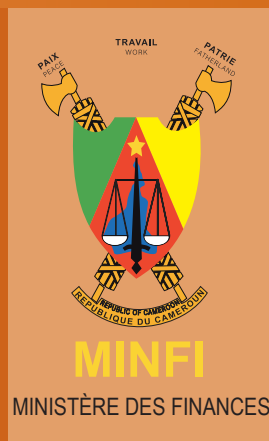


DECREE N° 2019/3187/ PM
OF 9 SEPTEMBER 2019
TO SET THE GENERAL FRAMEWORK
FOR THE PRESENTATION OF THE

STATE'S BUDGETARY NOMENCLATURE



REPUBLIC OF CAMEROON
PEACE - WORK - FATHERLAND

Ministry of Finance

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THE PRIME MINISTER,
HEAD OF GOVERNMENT,

Mindful of;

Mindful of Law No. 74/18 of 5 December 1974, relating to the control Authorising officers, vote holders and managers of public votes and State-owned enterprises as amended by Law No. 76/4 of 8 July 1976;

Mindful of Law No. 2018/011 of 11 July 2018 on the Code of transparency and Good Governance in the management of public finances in Cameroon; Mindful of Law No. 2018/012 of 11 July 2018 on the Fiscal Regime of the State and other public entities;

Mindful of Law No. 2017/011 of 12 July 2017 on the general statute of public enterprises;

Mindful of Law No. 2017/010 of 12 July 2017 on the general statute of public establishments;

Mindful of Decree No. 92/089 of 4 May 1992 to specify the duties of the Prime Minister, amended and Supplemented by Decree No. 95/145-A of 4 August 1995;

Mindful of Decree No. 2013/160 of 15 May 2013 on the General Regulations of Public Accounting

Mindful of Decree No. 2018/190 of 2 March 2018 to amend and supplement Decree No.2011/408 of 9 December 2011 on the organisation of Government;

Mindful of Decree No. 2019/001 of 4 January 2019 on the appointment of the Prime Minister, Head of Government;

HEREBY DECREES
AS FOLLOWS:

CHAPTER I GENERAL PROVISIONS

ARTICLE 1

This decree fixes the general framework of presentation of the Budgetary Nomenclature of the State, abbreviated «BNS».

- (2) To this end, it specifies the rules of presentation of the operations of the general budget, the annex budgets and the special accounts of the Treasury.
- (3) It applies to the State and to other corporate bodies governed by public law, subject to their specificities, like public establishments and regional and local authorities (RLAs).

ARTICLE 2

- (1) Budgetary operations are classified according to a codification common to all categories of revenue and expenditure of the State, called the «Budgetary Nomenclature of the State».
- (2) The budgetary nomenclature is the instrument that, by classifying the revenue and expenditure of the State in a logical, coherent and clear order, allows the elaboration, execution and control of the general budget, the annexed budgets and the special accounts of the Treasury, as well as the provision of authorities with reliable information, facilitating analysis and decision-making.

ARTICLE 3

- (1) Operations of the general budget, annex budgets and special accounts of the Treasury are classified under revenue, according to their nature.
- (2) Operations of the general budget, the annex budgets and the special accounts of the Treasury are classified under expenditure, according to the classifications by administrative destination, by programme, by function and by economic nature.
- (3) The classification of operations shall be carried out according to the criteria referred to in paragraphs 1 and 2, in order to reflect the various objectives and needs of the users. This classification is represented by the budget allocation.

ARTICLE 4

- (1) Accounting standards are a set of internationally recognized principles, rules, methods and criteria for the purpose of ensuring the transparency, regularity and fairness of accounts and ensuring that they give a true picture of the State's financial situation.
- (2) The accounting standards applicable to the public sector are defined by the body in charge of the standardization of public accounts.

CHAPTER II CLASSIFICATION OF REVENUE

ARTICLE 5

Revenue from the general budget, the annex budgets and the special

Treasury accounts are grouped into titles according to their nature as follows:

- Title I: Tax revenues comprising taxes, duties and other compulsory transfers other than social security contributions;

- Title II: Donations, legacies and assistance funds;
- Title III: Social contributions, in particular contributions to retirement and social protection funds;
- Title IV: other revenues comprising in particular income from property, the sales of goods and services, fines, penalties and confiscations, voluntary transfers other than donations, and sundry revenues.

ARTICLE 6

- (1) The codification of the revenue from the general budget, the annex budgets and the special Treasury accounts comprises four (04) compulsory levels: the title, the article, the paragraph and the heading.
- (2) The title is codified on one (01) character and represents the first level of the classification of revenue.
- (3) The article is a subdivision of the title, which is codified on two (02) characters and represents the second level of revenue classification, corresponding to the main account of the State's Accounting Plan.
- (4) The paragraph is a subdivision of the article, which is codified on one (01) character and represents the third level of revenue classification, corresponding to the first three characters of the accounts of the State's Accounting Plan.
- (5) The heading is a subdivision of the paragraph, which is codified on two characters and represents the fourth level of revenue classification in order to detail the revenue operations.
- (6) The classification of revenue is consistent with the accounting plan of the State.
- (7) The detailed presentation of the classification of revenue by type is presented in point 1.2 of the appendix to this Decree.

CHAPTER III

CLASSIFICATION OF EXPENDITURE

ARTICLE 7

Expenditures from the general budget, the annex budgets and special Treasury accounts are presented according to the administrative classifications, per programme, per function and per economic nature.

Section I

Administrative Classification

ARTICLE 8

- (1) The administrative classification aims to:
- present budgetary expenditures according to the services or groups of services in charge of their management;
 - identify the administrative hierarchy of the service in charge of the execution of expenditure and specify its degree of autonomy, as well as its geographical location.
- (2) The administrative classification corresponds to the administrative organisation of the ministries or institutions.

ARTICLE 9

The administrative classification comprises two levels:

- the ministries or institutions are at the first level of classification corresponding to the sections which are codified on two (02) characters;
- services and groups of services, constitute the second level of classification corresponding to the budgetary heads which are codified on eight (08) characters.

ARTICLE 10

- (1) The codification of the budgetary head comprises the service codification, the geographical codification and the serial number.
- (2) The service codification on two (02) characters identifies the type and category of service.
- (3) The geographical codification of the service outlined on four (04) alphanumeric characters identifies:
- at the national level, the region, the division and the sub-division;
 - abroad, the area in which the country hosting the diplomatic representation is classified.
- (4) The serial number codified on two (02) characters represents the identifier of the service within the same category and the same geographical location.

ARTICLE 11

The State's Budgetary Nomenclature takes into account four (04) types of services namely:

- services of the central administration;
- decentralized services at the national level or abroad;
- autonomous decentralized services;
- services without organic existence.

ARTICLE 12

- (1) The mapping of categories of services and geographical codes is set out in the appendix to this decree in point II. 1.2.
- (2) The mapping of the categories of services and geographical codes referred to above may be updated by order of the Prime Minister at the behest of the Minister of Finance.

Section II

Classification according to programme

ARTICLE 13

- (1) Budgetary appropriations are broken down into programmes and endowments.
- (2) Each programme is identified by three (03) characters.
- (3) The programmes are subdivided into actions identified by one (01) character.
- (4) Budgetary appropriations not allocated to programmes are broken down into three (03) characters.

ARTICLE 14

The codes of programmes/endowments, independent of the ministry or institution managing the programme concerned, are numerical and sequential from 001 for the first identified programme.

Section III

Functional classification

ARTICLE 15

- (1) The purpose of the functional classification is to classify budgetary expenditures according to their socio- economic objectives per major functions representing the main areas of State intervention called divisions.
- (2) Budgetary expenditures are grouped into ten (10) divisions:
 - General services of public administrations;
 - Defence;
 - Public Order and security;
 - Economic affairs;
 - Protection of the environment;
 - Housing and community amenities;
 - Health;

- Leisure, culture and worship;
- Teaching;
- Social protection.

ARTICLE 16

- (1) The functional classification is organized around the notions of division, group and class, the whole of which is codified on four (4) characters.
- (2) The division is identified by two (2) characters. It has a subdivision representing the group.
- (3) The group, identified by one (1) character, gives details of the means by which the general objectives are achieved. The group is subdivided into classes.
- (4) The class, the most operational level of the functional destination of expenditure, is identified by one (1) character.
- (5) The detailed presentation of the functional classification is given in the table in Part IV of the appendix to this Decree.
- (6) The functional classification comprising the division, the group and the class can be used as a basis for monitoring poverty reduction expenditure.

Section IV

Classification according to economic nature

ARTICLE 17

Expenditure of the State budget is grouped into titles according to their nature, as follows:

- Title 1: Financial charges on the debt;
- Title 2: Personnel expenditure;
- Title 3: Expenditure on goods and services;
- Title 4: Transfer expenditure;

- Title 5: Investment expenditures;
- Title 6: Other expenses.

ARTICLE 18

The economic classification of the budget nomenclature is consistent with the State's Accounting Plan.

ARTICLE 19

- (1) The codification of expenditure of the general budget, annex budgets and special Treasury accounts comprises four (04) compulsory levels which are the title, the article, the paragraph and the heading.
- (2) The title is codified on one (01) character and represents the first level of the classification of expenditure.
- (3) The article is codified on two (02) characters and represents the second level of classification of expenditure, corresponding to the main account of the State's Accounting Plan.
- (4) The paragraph is codified on one (01) character and represents the third level of expenditure classification.
- (5) The heading is codified on two (02) characters and represents the fourth level of classification of expenditure, corresponding to the subdivision of the paragraph to detail the expenditure operations.
- (6) The detailed presentation of the classification of expenditure by type is given in point V.3 of the appendix to this Decree.

Section V

The other classifications

ARTICLE 20

- (1) The Prime Minister may define other classifications by order at the behest of the Minister of Finance, with the aim of responding to a specific concern.
- (2) Other classifications include classification by source of funding and classification by beneficiary.
- (3) The classification by sources of financing makes it possible to identify and track the means of financing budgetary expenditure (own funds, donations and domestic or foreign loans).
- (4) The classification by beneficiary makes it possible to establish a link between the budgetary expenditure and the beneficiary.

CHAPTER IV BUDGETARY IMPUTATION

ARTICLE 21

Revenue imputation comprises the title, the article, the paragraph and the headings, codified on six (06) characters.

ARTICLE 22

The budgetary allocation of the expenditure comprises at least twenty-six (26) characters in particular:

- Tanned, coded on two (02) characters, comes at the top of the budget account number. Its code is incremented by one unit for each new fiscal year with 2013 base year, coded 47;

Year	Section	Classification by programme		Head		
		Programme	Action	Type of service	Location	Order Number
2 characters	2 characters	3 characters	1 character	2 characters	4 characters	2 characters
XX	XX	XXX	X	XX	XXXX	XX

Functional classification			Economic classification			
Division	Group	Class	Title	Article	Paragraph	Heading
2 characters	1 character	1 character	1 character	2 characters	1 character	2 characters
XX	X	X	X	XX	X	XX

- the section corresponding to the department or institution is coded on two (02) characters;
- the programme is coded on three (03) characters;
- the action which is a subdivision of the programme is coded on a (01) character;
- the budgetary head is coded on eight (08) characters;
- the division is coded on two (02) characters;
- the group is coded on a (01) character;
- the class is coded on a (01) character;
- the title, article, paragraph and heading corresponding to the nature of the budgetary expenditure are coded on six (06) characters.

CHAPTER 5 MISCELLANEOUS AND FINAL PROVISIONS

ARTICLE 23

- (1) The classifications listed in this decree are detailed in the appendix.
- (2) The appendix referred to in paragraph 1 above forms an integral part of this decree.
- (3) It can be updated by order of the Prime Minister at the behest of the Minister of Finance.

ARTICLE 24

This decree, which repeals all previous provisions, in particular those of Decree No. 2003/011/PM of 9 January 2003 on the budgetary nomenclature of the State, will be registered and published following the procedure of urgency and then inserted in the Official Gazette in English and in French.

YAOUNDE, ON 11 SEPTEMBER 2019
THE PRIME MINISTER, HEAD OF GOVERNMENT,

LE PREMIER MINISTRE, CHEF DU
GOUVERNEMENT,



**APPENDIX TO DECREE N° 2019/3187/PM
OF 09 SEPTEMBER 2019 ON THE STATE'S
BUDGETARY NOMENCLATURE**



I. Classification of budgetary operations in revenue

1.1 Definition of the nomenclature in revenue

The nomenclature of revenue is a list of the resources of the general budget, supplementary budgets and special accounts of the Treasury, classified in sections according to their nature. Intended for budgetary, statistical and accounting use, it provides an accounting framework for budgetary revenue transactions.

1.2 Accounting presentation of revenue classification

The classification of revenue is constructed from a common accounting presentation in the Budget and the Consolidated Revenue Fund according to the same principles as the classification of expenditure. Together, the two classifications (revenue and expenditure) constitute the nomenclature of the operations of the general budget, supplementary budgets and special accounts of the Treasury according to their nature.

Budgetary revenue operations are grouped under the four headings below:

- Part I: Tax revenue comprising taxes, duties and other compulsory transfers other than social security contributions,
- Part II: Gifts and legacies and competition funds,

- Part III: Social security contributions
- Part IV: other revenue, including income from property, sales of goods and services, fines, penalties and confiscations, voluntary transfers other than grants, and sundry revenue.

The classification of revenue must provide a sufficient level of detail to define and characterise each budgetary operation within the four parts above.

1.3 Basis of revenue classification

Tax revenue, taxes, compulsory, unrequited and non-refundable payments to general government are classified in categories according to the nature of their basis of assessment or according to the event giving rise to the tax obligation, e.g. import, sale or income.

The tax base or chargeable event indicates the origin of the proceeds of each tax and, on the other hand, the tax itself as an additional cost element affecting the interplay of supply and demand. This classification allows a better understanding of the nature and economic impact of each type of tax levy.

Current non-tax revenues are also classified according to their nature: income from property, sales or royalties, fines.

Capital revenues include the proceeds from the sale of various types of capital goods and voluntary contributions from sources other than public entities.

1.4 Structure of revenue classification

The revenue of the general budget, the supplementary budgets and the special accounts of the Treasury are classified according to their nature on four (04) levels of compulsory codification which are the section, item, subsection and heading.

The classification of revenues is first presented according to the standards of a classic chart of accounts by the section code and the item code; the revenues and donations of the public administration are then broken down into subsections and then into headings within each type of revenue.

- The section represents the first level of revenue classification;
- The item, represents the second level;
- The subsection is a subdivision of the item and corresponds to the first three characters of the accounts in the State chart of accounts;
- The heading subdivides the subsection. The heading subdivides the subsection. It corresponds to the four (04) character accounts of the State chart of accounts (SCA).

1.5 Classification of revenue per type

Within the four parts defined above, the classification of revenue is broken down in accordance with the State chart of accounts (SCA) as follows.

Part	Account SCA SD	Heading
1	71	TAX REVENUE
	711	Income, income and capital gains taxes
	7110	Personal income tax - industrial, handicraft and commercial profits
	7111	Personal income tax - non-business profits -
	7112	Personal income tax - farm profits -
	7113	Personal income tax - income from property -
	7114	Taxes on oil companies
	7115	Non-petroleum corporate taxes
	7116	Taxes on income from movable assets
	7117	Special income tax (TSR)
	7118	Other income, income and capital gains taxes
	712	Taxes on salaries paid and other remuneration
	7120	Taxes on wages and salaries
7121	Non-Commercial Income Taxes	
	7122	Surplus on contributions to the CFC

Part	Account SCA SD	Heading
	7123	Surplus on contributions to the NIF
	7124	Surplus on contributions to the CRTV
	7125	Surplus on other contributions
	713	Wealth tax
	7130	Property tax
	7132	Weapons tax
	7133	Registration fees on death transfers
	7134	Registration fees on inter vivos transfers free of charge
	7135	Axle tax
	7136	Excess over revenue from stamp duty on motor vehicles
	7137	Registration fees on transfers of securities
	7138	Other registration fees
	7139	Other taxes on assets
	714	Taxes and internal taxes on goods and services
	7140	Inland value added taxes
	7141	Value added tax on imports
	7142	Indoor excise duties
	7143	Import excise duties
	7144	Special tax on petroleum products

Part	Account SCA SD	Heading
	7145	Visitor's tax
	7146	Felling tax
	7149	Other internal taxes and duties on goods and services
	715	Taxes on foreign trade and international transactions
	7150	Import Customs Duty
	7151	Import duty
	7152	Veterinary health inspection on import
	7153	Other import duties and taxes
	7154	Right of exit from the woods
	7155	Right of exit on the wood
	7156	Temporary Export Surtax on Forest Products
	7157	Veterinary health inspection for export
	7158	Other export duties and taxes
	7159	<i>Other taxes on foreign trade and international transactions</i>
	719	Other tax revenues
	7190	Stamps identity cards, resident stay
	7191	Minute registration and patents
	7192	papersize and Graduated Stamp
	7193	Debit stamps

Part	Account SCA SD	Heading
	7194	Stamps on passports and passes
	7195	Bills of lading stamps and transp. contracts
	7196	Airport stamps
	7197	Stamps on advertising
	7198	Vignettes on tobacco and other manufactured products (wines, spirits,..)
	7199	Other registration fees
	74	Grants from international institutions
	741	Grants from international institutions
	7410	Current grants received from the Multilateral Debt Relief Initiative (MDRI)
	7411	Capital grants (or projects)
	7412	Support Fund
	7419	Other current donations from international institutions
2	742	Grants from foreign governments
	7420	Current grants received from the Heavily Indebted Poor Countries Initiative (HIPC)
	7421	Capital donations (or projects)

Part	Account SCA SD	Heading
	7422	Support Fund
	7429	Other current grants from foreign governments
	744	Domestic grants received other than from other government budgets
	7440	Current grants
	7441	Capital grants (or projects)
	7442	Support Fund
	749	Other grants and legacies
	73	Transfers received from other government budgets
	731	Transfers received from the general budget
	732	Transfers received from supplementary budgets and special accounts of the Treasury
	7320	Transfers received from supplementary budgets
	7321	Transfers received from special Treasury accounts
	Social security contribution	
3	725	Social security contributions
	7250	Contributions by Public Servants

Part	Account SCA SD	Heading
	7251	Employer contributions from the various levels of administration
		Other revenue
4	72	Non-tax revenues
	721	Property income other than interest
	7210	Annual forestry royalties
	7211	Oil royalties
	7212	Surface royalties on mining activities
	7213	Pipeline Rights of Way
	7214	Licensing fees
	7215	Fixed rights to grant, renew or transfer mining sections
	7216	Tax on the extraction of quarry products
	7217	Water production royalty
	7218	Dividends
	7219	Other property income other than interest (livestock), fishing, hunting...)
	722	Fees and administrative charges
	7220	Visa fees
	7221	Costs of issuing judicial and extra-judicial documents for files
	7222	Examination and competitive entrance examination fees

Part	Account SCA SD	Heading
	7223	Transfer fees
	7224	Import declarations
	7225	Registration and tuition fees
	7226	Medical and legal medical certificates
	7227	Contributions in respect of the approval of private employment agencies or offices for the placement of workers
	7228	Contribution for the approval of temporary employment agencies
	7229	Driver licensing fees
	723	Fines, Penalties and Pecuniary Convictions
	7230	Criminal fines
	7231	Fines for traffic violations
	7232	Fines for breaches of charges
	7233	Fines for regulatory violations
	7234	Fines following metrological controls
	7235	Fines following phytosanitary controls
	7236	Fines for establishments classified as dangerous, unhealthy and inconvenient

Part	Account SCA SD	Heading
	7237	Fines for violations of water and forest regulations
	7238	Restitution of the corpus delicti in matters of infringement of public property
	7239	Other civil fines and penalties
	724	Other fees and administrative expenses
	7240	Car registration fees
	7241	Statement Issuance Fees
	7242	Rights to topographical and cadastral works
	7243	Rights on court decisions
	7244	Passport and Pass Issuance Fees
	7245	Fees for issuing identity and residence cards
	7246	Deductions from the remuneration of judicial officers
	7247	Registrations in the commercial register
	725	Social security contribution
	7260	Current voluntary transfers
	7261	Voluntary capital transfers (or projects)
	729	Other non-tax revenues
	701	Product Sales

Part	Account SCA SD	Heading
	7010	Sales of cartridges in cartridges
	7011	Training, reproduction of documents at the National Archives
	7012	Aerial shots
	7013	Sales of the general exchange programme
	7014	Sales of farm products
	7015	Interventions in veterinary clinics
	7016	Vaccinations (veterinarians)
	7017	Geological Map Sales
	7018	Revenue from the sale of gold
	702	Sales of services
	7020	Administrative garage receipts
	7021	Tourist and hotel activities amenities
	7022	Use of criminal labour
	7023	Hospital services (consultations, hospitalizations, deliveries, mortuaries...)
	7024	Visits to museums, exhibitions, historical sites and monuments
	7025	Revenues from stadiums and sporting events
	7026	Revenue from shows and cultural events

Part	Account SCA SD	Heading
	7027	Recipes of the Youth and Animation Centres
	7028	Subscription to the import/export file
	7029	Registration of gas pressure vessels
	703	Change in product inventories
	704	Sale of other products and services
	7040	Sales at public auctions
	7041	Costs of disposal of insignia and medals
	7042	Proceeds from the sale of items manufactured by vocational and craft training centres and units, prosthetic and orthotic workshops
	7043	Revenues from environmental and forestry services
	7044	Arm passage fees
	7045	Recovery of health and drug costs
	7046	Road worthiness
	7047	Tollgate revenue
	7048	Weighing recipes
	7049	Other sales of products and services

Part	Account SCA SD	Heading
	77	Financial products
	771	Interest on loans
	7710	Interest on domestic loans
	7711	Interest on external loans
	772	Interest on term deposits
	7720	Interest on domestic term deposits
	7721	Interest on external term deposits
	774	Interest on investment securities
	775	Holding gains on financial assets
	776	Foreign exchange gains
	777	Other financial income
	75	Extraordinary income
	752	Returns of duly paid amounts from the treasury
	754	Disposals of fixed assets
	753	Cancellation of expenses recognized in prior years
	759	Other exceptional revenue

II. Classification of budget operations in expenditure

Budgetary operations in terms of expenditure shall be identified by a number of at least 25 digits subdivided into budget year, section, programme, action, chapter, division, group, class, section, item, subsection and heading. This number gives the code for the budgetary allocation of public expenditure.

Budget subdivisions	Expenditure classification criteria	Code	Number of positions
Financial Year	Financial Year	Year code	2
Section	Department/institution receiving the expenditure	Department/institution code	2
Chapter	Administrative unit receiving the expenditure	Destination Code	8
Programme/ allocation	Programme/allocation to which the expenditure is to be allocated	Programme/ assignment indicator	3
Action	Action recipient of the expenditure	Action Code	1
Division	Function to which the expenditure relates	Function Code	2
Group	Average of the function for which the expenditure is intended	Group Code	1
Class	Means of the function receiving the expenditure	Class code	1
Section	Category of expenditure	Section Code	1
Item	Nature of expenditure	Section code	2
Subsection	Subdivision of the item	Subsection code	1
Heading	Subdivision of the subsection	Section code	1

The execution of the State budget in terms of expenditure is based on a nomenclature established according to administrative classifications, by programmes, by function, by economic nature and, where appropriate, by sources of financing and by beneficiaries.

II.1. Administrative classification

The administrative classification makes it possible to identify the ministries responsible for implementing one or more public policies as well as the institutions to which budget appropriations are made available. It thus determines, in detail, the departments or groups of departments responsible for the execution of

expenditure and their geographical location.

II.1.1. Section

This is the first level of the administrative classification that distinguishes between agents and parliamentary authorisation in the management of the State budget. The section represents the ministry or institution in charge of the management of the budget appropriations placed at its disposal.

At the level of the budget allocation, the section is coded on two (02) characters. This codification corresponds to a two-digit numbering.

Section code	Ministry or constitutional institution
01	Presidency of the Republic
02	Services attached to the Presidency of the Republic
03	National Assembly
04	Prime Minister's Office
05	Economic and Social Council
06	External Relations
07	Territorial Administration
08	Justice
09	Supreme Court
10	Public Contracts
11	Supreme State Audit Office
12	General Delegation for National Security
13	Defence
14	Arts and Culture
15	Basic Education
16	Sport and Physical Education
17	Communication
18	Higher education
19	Scientific research and innovation
20	Finance
21	Commerce
22	Economy, planning and regional development
23	Tourism and Leisure
25	Secondary education
26	Youth and civic education
27	Decentralization and local development
28	Environment, nature protection and sustainable development

29	Mining, Industry and Technological Development
30	Agriculture and Rural Development
31	Livestock, fisheries and animal industries
32	Water and energy
33	Forestry and wildlife
35	Employment and vocational training
36	Public Works
37	Domains, cadastre and land affairs
38	Habitat and urban development
39	Small and medium-sized enterprises, social economy and handicraft
40	Public Health
41	Labour and Social Security
42	Social Affairs
43	Advancement of women and the family
45	Post and telecommunications
46	Transport
49	Constitutional Council
50	Public service and administrative reform
51	Elections Cameroon
52	National Commission for Human Rights and Freedoms
53	Senate
54	National Commission for the Promotion of Bilingualism and Multiculturalism

II.1.2. Head

The head representing the second level of the administrative classification is coded at six (06) characters and makes it possible to identify the department or groups of departments responsible for the implementation of expenditure and their geographical location.

II.1.2.1. Service category

The service category is identified by two (02) digits:

- The first digit (first digit of the administrative destination) indicates the type of service and the method of management of the expenditure according to the table below.

Types of service	Code
Cabinets	2
Central Administrations	3
Regional Administrations	4
Operational units	5
Operational units	6
Autonomous decentralized administrative units	7

Exemple : 4x xxxx xx Regional administrations

- The second digit (first and second digit of the administrative destination) indicates the category of administrative unit receiving the expenditure.

This code is adapted to each department according to the table of categories of services receiving the expenditure below.

General table of service type and category

Codes	2 Cabinets	3 General administration	4 Devolved administration	5 Operational units	6 Execution agencies	7 Decentralized administration
1	21	31	41 Embassies	51 Technical operational units	61 Execution agencies of multi-sector projects	71 Special funds
2	Private Secretariats of the Presidencies of the major institutions	Secretariats General and services of major institutions	42 Governors' Offices, courts of appeal, High Courts	52 Technical operational units	62 Execution agencies of integrated projects	72 Budgets annexes

Codes	2 Cabinets	3 General administra- tion	4 Devolved administra- tion	5 Operational units	6 Execution agencies	7 Decentra- lized admin- istration
3	22	32	43 Senior Divisional Offices, courts of first instance, consulates	53 Technical operational units	63 Execution agencies of organiza- tion or research projects	73 Administra- tive Public Establi- shments (EPA)
4	Private Secretar- iats, of Ministers Secretaries of State, Ambassa- dors	Secretariats General of Ministries, Divisions, units at- tached	44 Regional Delegations and Related Services	54 Technical operational units	64 Execution agencies of infra- structure projects	
5	23	33	Divisional delegations and related services	55 Technical operational units	65 Execution agen- cies of construc- tion and rehabili- tation projects	75 Public capital companies
6	Inspectors General	Central Technical Directorates and Divi- sions, Mili- tary Staffs	46 Other local govern- ments, health dis- tricts	56 Technical operational units	66 Execution agencies of sectoral projects	76 Semi-public companies
7	24	34	47 Divisional Offices, delegations and sub- divisional services	57 Technical operational units	67 Execution agencies of renovation and equipment projects	77 RLA
8	Special Advisors and Advisors	Directorates and central resource divisions	48 Divisional Offices, delegations and district services, other services	58 Technical operational units	68 Training and su- pervision projects	

Codes	2 Cabinets	3 General administra- tion	4 Devolved administra- tion	5 Operational units	6 Execution agencies	7 Decentra- lized admi- nistration
9	25	35	49 Dépenses non répar- ties de l'ad- ministration en province	59 Technical operational units	69 Other agencies executing invest- ment projects	79 other national entities

Example 42xxxx xx

Governor's Office, Appeal Court, High Court, Delegations

II.1.2.2. Geographical location

In order to facilitate searches, groupings or comparisons, the region, divisions and sub-divisions, codes are common to the entire administration. However, central administrations may not have a geographical code. The "0" is therefore used in the third, fourth, fifth and sixth positions of the budget head.

xx 0000 xx

II.1.2.2.1. Regions

The regional location of administrative units is obtained by means of a four-character geographical code. This code is used to identify the location of services.

At the national level, the regional codes are taken from a table common to all services as shown in the following table coding the ten regions of Cameroon from 10 to 19.

Heading	Codes
Adamawa Region	10
Centre Region	11

East Region	12
Far North Region	13
Littoral Region	14
North Region	15
North West Region	16
West Region	17
South Region	18
South West Region	19

xx 12xx xx East Region

For administrative units located abroad, the geographical code identifies the major regions of the world. It differs from the code for national regions by the first position which is "5."

Codification of major regions of the world	
Heading	Codes
Africa	51
America	52
Asia and the Pacific	53
Europe	54

xx 52xx xx America

II.1.2.2.2. Divisions and subdivisions

The division gives the administrative jurisdiction of the service managing budgetary appropriations within a region whereas the subdivisions specifies the locality of the administrative unit within a division. Their codification is tree-like and based on the decimal principle (from 0 to

9) combined with the alpha code (from A to Z) for all cases where the number of divisions within a region and the number of subdivisions within a division exceeds ten (10). The third and fourth characters of the geographical code are the division and subdivisions respectively.

xx 12 00 xx gari Gombo

Table of divisional and sub divisional codes per region

Regions		Division		Subdivision	
Code	Heading	Code	Heading	Code	Heading
10	Adamawa	100	Djerem (Tibati)	1000	Ngaoundal
				1001	Tibati
		101	Faro and Deo (Tignere)	1010	Galim-Tignere
				1011	Kontcha
				1012	Mayo - Baleo
				1013	Tignere
		102	Mayo Banyo (Banyo)	1020	Bankim
				2021	Banyo
				1022	Mayo-Darlé
		103	Mbere (Meiganga)	1030	Dir
				1031	Djonhong
				1032	Meiganga
				1033	Ngaoui
		104	Vina (Ngaoundere)	1040	Belel
				1041	Martap
				1042	Mbe
				1043	Nganha
1044	Ngaoundere 1				
		1045	Ngaoundere 2		
		1046	Ngaoundere 3		
		1047	Nyambaka		

Code	Heading	Code	Heading	Code	Heading		
11	Centre	110	Upper Sanaga (Nanga-Eboko)	1100	Bibey		
				1101	Lembe – Yezoum		
				1102	Mbandjock		
				1103	Minta		
				1104	Nanga – Eboko		
				1105	Nkoteng		
		12		111	Lékié (Monatéélé)	1106	Nsem
						1110	Batschenga
						1111	Ebebda
						1112	Elig-Mfomo
						1113	Evodoula
						1114	Lobo
						1115	Monatéélé
						1116	Obala
				112	Mbam and Inoubou (Bafia)	1117	Okola
						1118	Sa'a
						1120	Bafia
						1121	Bokito
1122	Deuk						
1123	KIIIKI						
1124	Kon-Yambetta						
1125	Makenene						
113	Mbam and Kim (Ntui)	1126	Ndikinimeki				
		1127	Nitoukou				
		1128	Ombessa				
		1130	Mbangassina				
		1131	Ngambe-Tikar				
		1132	Ngoro				
		1133	Ntui				
		1134	Yoko				

Code	Heading	Code	Heading	Code	Heading
Centre		114	Mefou and Afamba (Mfou)	1140	Afanloum
				1141	Assamba
				1142	Awae
				1143	Edzendouan
				1144	Esse
				1145	Mfou
				1146	Nkolfamaba
				1147	Soa
		115	Mefou and Akono (Ngoumou)	1150	Akono
				1151	Bikok
				1152	Mbankomo
				1153	Ngoumou
		116	Mfoundi (Yaounde)	1160	Yaounde 1
				1161	Yaounde 2
				1162	Yaounde 3
				1163	Yaounde 4
				1164	Yaounde 5
				1165	Yaounde 6
				1166	Yaounde 7
		117	Nyong and Kelle (Eseka)	1170	Biyouha
1171	Bandjock				
1172	Bot-Makak				
1173	Dibang				
1174	Eseka				
1175	Makak				
1176	Matomb				
1177	Messondo				
1178	Ngog-Mapubi				
1179	Nguibassal				

Code	Heading	Code	Heading	Code	Heading		
		118	Nyong and Mfoumou (Akonolinga)	1180	Akonolinga		
				1181	Ayos		
				1182	Endom		
				1183	Mengang		
				1184	Nyakokombo		
		119	Nyong and So'o (Mbalmayo)	1190	Akoeman		
				1191	Dzeng		
				1192	Mbalmayo		
				1193	Mengueme		
				1194	Nkol-Metet		
				120	Bouma and Ngoko	1195	Ngomedzap
						1200	Gari-Gombo
						1201	Moloundou
						1202	Salapoumbe
			East	121	Upper – Nyong	1203	Yokadouma
1210	Abong – Mbang						
1211	Bebend						
1212	Dimako						
1213	Dja						
1214	Doumaintang						
1215	Doume						
1216	Lomié						
1217	Mboanz						
1218	Mboma						
1219	Messamena						
121A	Messok						
121B	Nguélémendouka						
121C	Ngoyla						
121D	Somalomo						

Code	Heading	Code	Heading	Code	Heading
		122	Kadey	1220	Batouri
				1221	Bombe
				1222	Kette
				1223	Mbang
				1224	Mbotoro
				1225	Ndelele
				1226	Ndem – Nam
		123	Lom and Djerem	1230	Belabo
				1231	Bertoua 1
				1232	Bertoua 2
				1233	Betaré – Oya
				1234	Diang
				1235	Garoua - Boulai
				1236	Mandjou
13	Far – North	130	Diamaré	1300	Bogo
				1301	Dargala
				1302	Gazawa
				1303	Maroua 1
				1304	Maroua 2
				1305	Maroua 3
				1306	Meri
				1307	Ndoukoula
				1308	Pette
		131	Logone and Chari	1310	Blangoua
				1311	Darak
				1312	Fotokol
				1313	Goulfey
				1314	Hile – Halifa
				1315	Kousserie
				1316	Logone – Birni
				1317	Makary
				1318	Waza
				1319	Zina

Code	Heading	Code	Heading	Code	Heading
		132	Mayo – Danay	1320	Datcheka
				1321	Gobo
				1322	Guere
				1323	Kaï-Kaï
				1324	Kalfou
				1325	Kar-Hay
				1326	Maga
				1327	Tchatibali
				1328	Vele
				1329	Wina
				132A	Yagoua
		133	Mayo-Kani	1330	Guidiguis
				1331	Kaele
				1332	Mindif
				1333	Moulvoudaye
				1334	Moutourwa

Regions		Divisions		Subdivisions	
Code	Heading	Code	Heading	Code	Heading
				1335	PORHI
				1336	TAÏBONG
		134	MAYO-SAVA	1340	KOLOFATA
				1341	MORA
				1342	TOKOMBERE
		135	MAYO-TSANAGA	1350	BOURRHA
				1351	HINA
				1352	KOZA
				1353	MAYO-MOSKOTA
				1354	MOGODE
				1355	MOKOLO
				1356	SOULEDE-ROUA

Code	Heading	Code	Heading	Code	Heading
14	LITTORAL	140	MOUNGO	1400	BARE-BAKEM
				1401	DIBOMBARI
				1402	FIKO
				1403	LOUM
				1404	MANJO
				1405	MBANGA
				1406	MELONG
				1407	MOMBO
				1408	NJOMBE-PENJA
				1409	NKONGSAMBA 1
				140 A	NKONGSAMBA
				140B	NKONGSAMBA III
				140C	NLONAKO
		141	NKAM	1410	NKONDJOCK
				1411	NORD-MAKOMBE
				1412	YABASSI
				1413	YINGUI
		142	SANAGA-MARITIME	1420	DIBAMBA
				1421	DIZANGUE
				1422	EDEA 1
				1423	EDEA
				1424	MASSOCK-SONGLOULOU
				1425	MOUANKO
				1426	NDOM
				1427	NGAMBE
				1428	NGWEI
				1429	NYANON
		142 A	POUMA		
143	WOURI	1430	DOUALA 1		
		1431	DOUALA		

Regions		Division		Subdivisions			
Code	Heading	Code	Heading	Code	Heading		
15	NORTH			1432	DOUALA III		
				1433	DOUALA IV		
				1434	DOUALA V		
				1435	DOUALA VI		
		150	BENOUE	150		1500	BASCHEO
						1501	BIBEMI
						1502	DEMBO
						1503	DEMSA
						1504	GAROUA 1
						1505	GAROUA
						1506	GAROUA III
						1507	LAGDO
						1508	MAYO-HOURNA
1509	PITOA						
150A	TCHEBOA						
150B	TOUROUA						
151	FARO	151		1510	BEKA		
				1511	POLI		
152	MAYO-LOUTI	152		1520	FIGUIL		
				1521	GUIDER		
				1522	MAYO-OULO		
153	MAYO-REY	153		1530	MADINGRING		
				1531	REY-BOUBA		
				1532	TCHOLLIRE		
				1533	TOUBORO		

Code	Heading	Code	Heading	Code	Heading
16	NORTH WEST	160	BOYO	1600	BELO
				1601	BUM
				1602	FUNDONG
				1603	NJINIKOM
		161	BUI	1610	JAKIRI
				1611	KUMBO
				1612	MBVEN
				1613	NKUM
				1614	NONI
				1615	OKU
		162	DONGA-MANTUNG	1620	AKO
				1621	MISAJE
				1622	NDU
				1623	NKAMBE
				1624	NWA
		163	MENCHUM	1630	FUNGOM
				1631	FURU-AWA
				1632	MENCHUM-VALLEY

Regions		Divisions		Subdivision	
Code	Heading	Code	Heading	Code	Heading
				1633	WUM
		164	MEZAM	1640	BAFUT
				1641	BALI
				1642	BAMENDA 1
				1643	BAMENDA
				1644	BAMENDA III
				1645	SANTA
				1646	TUBAH
		165	MOMO	1650	BATIBO

Code	Heading	Code	Heading	Code	Heading
				1651	MBENGWI
				1652	NGIE
				1653	NJIKWA
				1654	WIDIKUM
		166	NGOKE-TUNJIA	1660	BABESSI
				1661	BALIKUMBAT
				1662	NDOP
17	WEST	170	BAMBOUTOS	1700	BABADJOU
				1701	BATCHAM
				1702	GALI M
				1703	MBOUDA
		171	UPPER-NKAM	1710	BAFANG
				1711	BAKOU
				1712	BANA
				1713	BANDJA
				1714	BANKA
				1715	BANWA
				1716	KEKEM
		172	UPPER-PLATEAUX	1720	BAHAM
				1721	BAMENDJOU
				1722	BANGOU
				1723	BATIE
		173	KOUNG-KHI	1730	BAYANGAM
				1731	DJEMBEM
				1732	POUMOUGNE
		174	MENOUA	1740	DSCHANG
				1741	FOKOUE
				1742	FONGO-TONGO
				1743	NKONG-NI
				1744	PENKA-MICHEL
				1745	SANTCHOU

Code	Heading	Code	Heading	Code	Heading
		175	MIFI	1750	BAFOUSSAM 1
				1751	BAFOUSSAM
				1752	BAFOUSSAM III

Region		Division		Subdivision	
Code	Heading	Regions	Heading	Code	Heading
		176	NDE	1760	BANGANGTE
				1761	BASSAMBA
				1762	BAZOU
				1763	TONGA
		177	NOUN	1770	BANGOURAIN
				1771	FOUMBAN
				1772	FOUMBOT
				1773	KOUOPTAMO
				1774	KOUTABA
				1775	MAGBA
				1776	MALENTOUEN
				1777	MASSANGAM
				1778	NJIMOM
18	SOUTH	180	DJA-AND-LOBO	1800	BENGBIS
				1801	DJOUM
				1802	MEYOMESSALA
				1803	MEYOMESSI
				1804	MINTOM
				1805	OVENG
				1806	SANGMELIMA
				1807	ZOETELE
		181	MVILA	1810	BIWONG-BANE
				1811	BIWONG-BULU
				1812	EBOLOWA 1
				1813	EBOLOWA II
				1814	EFOULAN

Code	Heading	Regions	Heading	Code	Heading
				1815	MENGONG
				1816	MVANGANE
				1817	NGOULEMAKONG
		182	OCEAN	1820	AKOM II
				1821	BIPINDI
				1822	CAMPO
				1823	KRIBI 1
				1824	KRIBI II
				1825	LOKOUNDJE
				1826	LOLODORF
				1827	MVENGUE
				1828	NIETE
		183	NTEM VALLEY	1830	AMBAM
				1831	KYE-OSSI
				1832	MA'AN
				1833	OLAMZE
19	SOUTH WEST	190	FAKO	1900	BUEA
				1901	LIMBE 1
				1902	LIMBE
				1903	LIMBE III
				1904	MUYUKA
				1905	TIKO
				1906	WEST-COAST
		191	KUPE-MUANENGUBA	1910	BANGEM
				1911	NGUTI
				1912	TOMBEL
		192	LEBIALEM	1920	ALOU
				1921	FONTEM
				1922	WABANE

Code	Heading	Regions	Heading	Code	Heading
		193	MANYU	1930	AKWAYA
				1931	EYUMODJOCK
				1932	MAMFE
				1933	UPPER-BAYANG
		194	MEME	1940	KONYE
				1941	KUMBA 1
				1942	KUMBA II
				1943	KUMBA III
				1944	MBONGE
		195	NDIAN	1950	BAMUSSO
				1951	DIKOME-BALUE
				1952	EKONDO-TITI
				1953	IDABATO
				1954	ISANGELE
				1955	KOMBO-ABEDIMO
				1956	KOMBO-ITINDI
				1957	MUNDEMBA
				1958	TOKO

**CODIFICATION OF CAPITALS AND
OTHER TOWNS ABROAD**

Embassies, High Commissions and consulates in Africa (CODE 51)	
Heading	Codes
Bangui	5101
BRAZZAVILLE	51 02
LIBREVILLE	51 03
MALABO	51 04
BATA	51 05
NDJAMENA	51 05

Heading	Codes
KINSHASA	51 06
KIGALI	51 07
KHARTOUM	51 08
SAO TOME	51 09
LAGOS	51 11
CALABAR	51 12
ABIDJAN	51 13
KONAKRY	51 14
DAKAR	51 15
COTONOU	51 16
LOME	51 17

Heading	Codes
ACCRA	51 18
NIAMEY	51 19
FREETOWN	51 20
RABAT	51 41
ALGER	51 42
TUNIS	51 43
TRIPOLI	51 44
CAIRO	51 45
ADDIS-ABEBA	51 51
MOGADISCIO	51 52
	51 53
KAMPALA	51 54
DAR ES SALAM	51 55
LUANDA	51 71
MAPUTO	51 72
LUSAKA	51 73
PRETORIA	51 74
Embassies, High Commissions and consulates in America	
OTTAWA	5201
WASHINGTON	5202
PRINSTONE	5203
BRASILIA	5205
Embassies, High Commissions and consulates in Asi and the Pacific (CODE 53)	
ANKARA	5301
TEL-AVIV	5302
BEYROUTH	5303
RIYAD	5304
DJEDDA	
KOWEÏT	5305

Heading	Codes
ABU DHABI	5306
DOHA	5307
BAHREIN	5308
BAGDAD	5309
PEKIN	5311

TOKYO	5312
TEHERAN	5313
SEOUL	5314
PYONGYANG	5315
Embassies, High Commissions and consulates in Europe (CODE 54)	
MADRID	5402
PARIS	5403
MARSEILLE	5404
ROME	5405
BERLIN	5406
BRUXELLES	5407
LONDRES	5408
HAGUE	5409
BERNE	5410
LUXEMBOURG	5411
OSLO	5412
STOCKHOLM	5413
HELSINKI	5414
BELGRADE	5415
ATHENS	5416
COPENHAGUE	5417
VIENNA	5418
MOSCO	5420

11.1.2.3 Serial numbers of administrative units

The seventh and eighth positions of the budget head constitute the serial number. It identifies in two digits each administrative unit in its category and region. It therefore makes it possible to differentiate between two administrative units corresponding to the same category of service and the same geographical code.

For example:

At the Ministry of Public Health, the health centres of Nanga Eboko and Ngoulemekong have the same category of service, i.e. "56". In addition, they are located in the same subdivision, namely "Nanga Eboko subdivision," Upper Nyong Division in the Centre region and therefore have the same geographical code which is "1104".

In order to differentiate between them, they must be assigned different serial numbers. Assuming that the number of the Nanga Eboko health centre is "01" and that of Ngoulemekong is 02, these two services will be coded as follows:

56 1104 01

Nanga Eboko Health Centre

56 1104 02

Ngoulemekong Health Centre

III. CLASSIFICATION PER PROGRAMME

The classification of expenditure per programme is essential to describe public policies according to the objectives that governments pursue. Attached to a single Ministry, the Programme is a coherent set of actions taken by the government to achieve the results it sets out to achieve. It brings together all or part of the appropriations of a department, service or a group of departments or services of the same ministry.

Classification per programme is a segment of administrative classification. This segment is composed of three characters for the programme and one character to identify the actions to be implemented to achieve the objectives pursued by the programme.

The programme codes are numeric and sequential starting at 001 for the first programme identified and independent of the department or institution managing the programme concerned. Similarly, the action codes are based on the decimal principle (from 0 to 9) and constitute the sixth character of the administrative classification segment.

Illustration of administrative segment:

xx 001 0 xx xxxx xx

IV. FUNCTIONAL CLASSIFICATION

IV.1 Definition of functional classification

The Classification of Functions of General Government (COFOG) is a detailed classification of expenditures by functions, or socio-economic objectives, which general government strives to achieve through different types of expenditures. As an integral part of the presentation of Government Finance Statistics, it is also part of a set of four international classifications referred to as the classification of expenditure by function. The COFOG provides a breakdown of government expenditure according to functions that are considered to be of general interest and lend themselves to a wide range of analytical applications. Statistics on health, education, social protection and environmental protection, for example, can be used to measure the effectiveness of government programmes in these areas.

The COFOG applies to all categories of expenditure, whether recurrent or capital, to all government activities, to all departments and agencies that consume public funds, and these functions allow a better understanding of the results of the use of budgetary appropriations:

- ✓ they allow sectoral and functional analyses of budgetary expenditure and thus help to guide choices and decisions;
- ✓ they facilitate budgetary unity since they provide common denominators for all categories

of expenditure, whether they be recurrent expenditure for services or capital expenditure, whether they be personnel expenditure, equipment or financial expenditure;

- ✓ they allow a comparison over time of government spending by codifying it outside its departmental framework independently of departmental reorganizations or internal restructuring within departments ;
- ✓ they allow international comparisons because ministerial structures differ from one country to another while the main functions of the State remain universal;
- ✓ finally, they contribute to budgetary transparency by requiring a more precise definition of lines of the budget expenditure.

IV.2 Structure of functional classification

The logic and architecture of the functional classification is based on each of the major areas of State activity, with the major functions of the State being identified and classified in each of them. The activities that make up these major functions are then grouped together and presented in the following structure.

IV.2.1. Main areas of State interventions

In accordance with international standards, budgetary expenditure is grouped into ten divisions. This makes it possible to identify 10 main areas of state intervention. Some of these areas are

specific to the State (general services of the public administration, defence, public order and security). Others are shared with private economic agents (economic affairs; environmental protection; housing and community facilities; health; leisure, culture and worship; social protection).

IV.2.2 List of divisions

The ten divisions constitute a first level of the general functional classification. They are numbered from 01 to 10.

10 DIVISIONS OF ACTIVITIES OF CAMEROON'S ADMINISTRATION

Division 01: General services of public entities;

Division 02: Defence;

Division 03: Public Order and Safety;

Division 04: Economic Affairs;
 Division 05: Environmental Protection;
 Division 06: Housing and utilities;
 Division 07: Health;
 Division 08: Leisure, culture and religion;
 Division 09: Education;
 Division 10: Social protection.

Functional classification is based on the notions of division, group and class, which are coded together in four (4) characters.

The division is identified by two (2) characters, the group, identified by one (1) character, and the class, subdivision of the group, is coded by one (1) character.

Classification of Functions of public entities

DIVISION CODE! HEADING	GROUP CODE AND HEADING	CLASS CODE	CLASS HEADING
01	General services of public entities		
	011	<i>Functioning of the executive and legislative bodies, financial and fiscal affairs, foreign affairs</i>	
		0111	Functioning of executive and legislative bodies (SC)
		0112	Financial and Fiscal Affairs (SC)
		0113	Foreign Affairs
	012	<i>External economic aid</i>	
		0121	Economic Assistance to Developing Countries or Countries in Transition (SC)
		0122	Economic assistance through international organizations (SC)
	013	<i>General services</i>	
		0131	General Personnel Services (SC)
		0132	General Planning and Statistical Services (SC)
		0133	Other General Services (SC)

DIVISION CODE AND HEADING	GROUP CODE HEADING	CLASS CODE	CLASS HEADING
	014	Basic research	
		0140	Basic research (SC)
	015	R-D on general government services	
		0150	R-D on general government services (SC)
	016	General Government Services, n.c.a	
		0160	General public services N.C.A (SC)
	017	Public Debt Transactions	
		0170	Public Debt Transactions (SC)
	018	Transfers of a general type between general government	
		0180	Transfers of a general type between general government (SC)
02	Defence		
	021	Military Defence	
		0210	Military Defence (SC)
	022	Civilian defence	
		0220	Civilian defence (SC)
	023	Military aid to foreign countries	
		0230	Military aid to foreign countries (SC)
	024	R-D concerning defence	
		0240	R-D concerning defence (SC)
	025	Defence, n.c.a	
0250		Defence N.C.A (SC)	

DIVISION CODE AND HEADING	GROUP CODE HEADING	CLASS CODE	CLASS HEADING
03	Public order and security		
	031	Police Services	
		0310	Police Services (SC)
	032	Civil protection Services	
		0320	Civil protection Services (SC)
	033	Courts	
		0330	Courts (SC)
	034	Penitentiary administration	
		0340	Penitentiary administration (SC)
	035	R-D on public order and security	
0350		R-D on public order and security (SC)	
036	Public order and security n.c.a		
	0360	Public order and security, n.c.a (SC)	
04	Economic Affairs		
	041	Supervision of the general economy, trade and employment	
		0411	Supervision of the general economy and trade (SC)
		0412	General Employment Affairs (SC)
	042	Agriculture, forestry, fishing and hunting	
		0421	Agriculture (SC)
		0422	Forestry (SC)

DIVISION CODE AND HEADING	GROUP CODE AND HEADING	CLASS CODE	CLASS HEADING
		0750	R-D in the field of health (SC)
	076	Health N.C.A	
		0760	Health N.C.A (SC)
08	Leisure, culture and worship		
	081	Recreational and Sporting Services	
		0810	Recreational and Sporting Services (SI)
	082	Cultural services	

DIVISION CODE AND HEADING	GROUP CODE HEADING	CLASS CODE	CLASS HEADING
		0820	Cultural services (SI)
	083		Broadcasting, television and publishing services
		0830	Broadcasting, Television and Publishing Stations (SI)
	084		Worship and other community services
		0840	Worship and other community services
	085		R-D in the field of leisure, culture and religion
		0850	R-D in the field of leisure, culture and religion (SC)
	086		Leisure, culture and worship N.C.A
		0860	Leisure, culture and worship N.C.A (SC)
09	Education		
	091		Pre-elementary and primary education
		0911	Pre-elementary education (SI)
		0912	Primary education (SI)
	092		Secondary education
		0921	First cycle of secondary education (SI)
		0922	Second cycle of secondary education (SI)
	093		Post secondary and non-higher education
		0930	Post-secondary and non-higher education (SI)
	094		Higher education
		0941	Non-doctoral higher education (SI)
		0942	Doctoral higher education (SI)
	095		Education not defined by level
		0950	Education not defined by level (SI)
	096		Services incidental to education
		0960	Services incidental to education (SI)
	097		R-D in the field of education
		0970	R-D in the field of education (SC)
	098		Education n.c.a
		0980	Education, n.c.a

DIVISION CODE AND HEADING	GROUP CODE AND HEADING	CLASS CODE	CLASS HEADING
10	Social protection		
	101	Illness and invalidity	
		1011	Illness (SI)
		1012	Invalidity (SI)
	102	Old age	
		1020	Old age
	103	Survivors	

DIVISION CODE AND HEADING	GROUP CODE AND HEADING	CLASS CODE	CLASS HEADING
	052	Management of waste water	
	0520	Management of waste water	
	053	Fight against pollution	
		0530	Fight against pollution
	054	Biodiversity conservation and nature protection	
		0540	Biodiversity conservation and nature protection
	055	R-D concerning the protection of the environment	
		0550	R-D concerning the protection of the environment
	056	Protection of the environment, n.c.a	
		0560	Protection of the environment, n.c.a

DIVISION CODE AND HEADING	GROUP CODE HEADING	CLASS CODE	CLASS HEADING
06	Housing and community equipment		
	06f	Housing	
		0610	Housing
	062	Community equipment	
		0620	Community equipment
	063	Water supply	
		0630	Water supply
	064	Street lighting	
		0640	Street lighting
	065	R-D in the field of housing and community equipment	
0650		R-D in the field of housing and community equipment,	
066	housing and community equipment, n.c.a		
	0660	housing and community equipment, n.c.a	
07	Health		
	071	Medical products, appliances and equipment	
		0711	Pharmaceutical products (SI)
		0712	Various medical products (SI)
		0713	Therapeutic appliances and equipment (SI)
	072	Outpatient Services	
		0721	General Medicine Services (SI)
		0722	Specialty Medicine Services (SI)
		0723	Dental Services (SI)
	073	Paramedical Services (SI)	
		Hospital Services	
		0731	General Hospital Services (SI)
		0732	Specialized Hospital Services (Si)
	074	Dispensary and maternity services (SI)	
		0734	Rest home and nursing home services (SI)
	074	Public health services	
		0740	Public health services (SI)
	075	R-D in the field of health	

DIVISION CODE AND HEADING	GROUP CODE AND HEADING	CLASS CODE	CLASS HEADING
		1030	Supervisors (SI)
	104		Family and children
		1040	Family and children (SI)
	105		Unemployment
		1050	Unemployment (SI)
	106		Housing
		1060	Housing (SI)
	107		Social exclusion N.C.A
		1070	Social exclusion, N.C.A (SI)
	108		R-D in the field of social protection
		1080	R-D in the field of social protection (SC)
	109		Social protection N.C.A
		1090	Social protection N.C.A (SC)

SC: Collective services

SI: Individual Services

NCA: Not classified elsewhere

R-D: Research & Development

V. ECONOMIC CLASSIFICATION

V.1. Definition of economic classification

The purpose of economic classification is to account for the various means available to government departments to enable the implementation of its public policy objectives. These means are identified according to their nature of expenditure, classified according to economic criteria. All these types of expenditure constitute the "economic classification".

The nomenclature by economic nature divides expenditure between the six

types of budgetary operations into expenditure through its presentation in six (06) sections as follows:

- ✓ Part I: Financial charges of the debt ;
- ✓ Part II: Personnel expenditure;
- ✓ Part III: Expenditure on goods and services;
- ✓ Part IV: Transfer Expenditure;
- ✓ Part V: Capital Expenditure;
- ✓ Part VI: Other expenditure.

V.2. Structure of economic classification

- ✓ Four levels of coding help to identify expenditure by type:
- ✓ The section represents the first level of classification of the expenditure and is coded as ;
- ✓ The item is a subdivision of the section and is coded by the first two characters of the account by nature of the State chart of accounts ;
- ✓ The subsection is a subdivision of the item specifying the nature of the expenditure coded by the first three characters of the account by type of the State chart of accounts;
- ✓ The heading, coded by one character, is a subdivision of the subsection' to detail the nature of a specific section of expenditure.

Example of a typology for classifying expenditure per economic type

Economic classification			
5 digits			
Section X	Item Main account XX	Subsection Fractional account X	Heading Detailed type X
Transfer expenditure 4	Subventions 63	Subvention to public enterprises 2	Subsidies to government-owned refineries 1

The first level of the economic classification is the section coded with one character. Thus, for example, the Ministry of Water and Energy makes a transfer expenditure to the national public hydrocarbons company to support the current operation of the said company. It thus makes an expenditure of section 4. At the level of the item, this expenditure will be codified 63 "Subsidies" in accordance with the PCE. In the case of a public enterprise, this expenditure will be classified under subsection 632 "Subsidies paid to public enterprises" in accordance with the third character of the SCA. Finally, as the

specificity of the State concerned is that it is an oil and gas producer, a specific codified heading 6321 has been created to track "subventions paid to public refinery companies."

V.3. Content of the economic classification

The six sections of the economic classification are detailed as follows:

- ✓ The financial expenses of the debt which concern the interest on the debt, excluding principal repayments of the debt which are treated as cash transactions ;

- ✓ Personnel expenditure comprises the remuneration (including social security contributions) of personnel employed by the State;
- ✓ Expenditure on goods and services which relates to the use of goods and services (by government departments) for the production of market and non-market goods and services, as well as goods purchased for resale;
- ✓ Transfer expenditure, which includes subsidies to enterprises, social benefits delivered to households and current transfers (grants) provided by the State to public institutions, local authorities, associations or households:
- ✓ Subsidies are unrequited current payments made by general government to enterprises according to the general level of their productive activities or according to the volume or value of particular goods and services produced, sold, exported or imported;
- ✓ Social benefits are transfers in cash or in kind intended to protect the population as a whole or specific segments of the population against certain risks. Social risks are events or circumstances that may have a negative impact on the well-being of households by straining their resources or directly reducing their income. Examples include the provision of medical services, unemployment compensation or pensions from social security schemes;
- ✓ Current transfers are voluntary (unrequited) donations from one government unit to another, to an international organisation or to a non-profit institution serving households (association).
- Investment (or capital) expenditure is made up of:
 - ✓ investments carried out by the State whatever the source of financing ;
 - ✓ capital transfers which are unrequited payments to enterprises or households to help them acquire fixed assets or to compensate them for the loss or damage of fixed assets.
 - ✓ Other expenditure includes a number of transfers and charges not elsewhere classified, including: current and capital taxes, compulsory duties and fines imposed by one government unit on another, tax refunds, fines and penalties imposed by courts and quasi-judicial bodies.

Part	Account SCA	HEADING
1	67	Financial expenses of the debt
	671	Interest and financial expenses on debt
	672	Losses on disposals of marketable securities
	676	Foreign exchange losses
	679	Other interest and financial expenses
2	66	Personnel expenses
	660	Gross salaries of personnel under the general rules and regulations of the public service
	6600	Gross salary of personnel under general rules and regulations of the public service
	6601	Allowances linked to the general status
	6602	Benefits in kind related to the function
	6603	Support for new positions to be created
	661	Gross salaries of personnel with special status in the public service
	6610	Gross salary of personnel with special status in the public service

Part	Account SCA	HEADING
	6611	Indemnities related to special status
	6612	Benefits in kind related to the function
	6613	Support for new positions to be set up
	662	Gross salary of students in training
	6620	ENAM students
	6621	Cadets Officer during the legal period
	6622	Students of vocational training schools
	663	Gross salary of personnel with overall pay
	6630	Overall Pay Personnel
	664	Gross salaries of non-statutory personnel
	6640	Personnel recruited based on a contract
	6641	Personnel recruited based on a decision or auxiliary
	6642	NSIF contribution on salaries of employees on contract
	665	Emoluments, gratifications and other allowances excluding salaries
	6650	Overtime

Part	Account SCA	HEADING
	6651	Gratifications
	6652	Specific allowances
	6653	Flat rate tour and risk allowances
	6654	Cash compensation allowance
	6655	On-call duty allowances
	6656	Output allowance
	6657	Special work allowance
	6658	Specific allowances
	666	Personnel remuneration other than pay
	6660	Remuneration of foreign technicians
	6661	Remuneration of contract personnel posted abroad (embassies, representations)
	6662	Special Recruitment
	6663	Remuneration of domestic staff
	667	Remuneration of temporary personnel
	6670	Takeover for researchers
	6671	Takeover for teachers
	6672	Takeover of doctors or medical personnel
	6673	Takeover of specific temporary personnel

Part	Account SCA	HEADING
	6674	Takeover of occasional and seasonal personnel
	669	Other personnel expenditure
	6690	Family allowances
	6691	Death assistance
	6692	Military Food Allowances
	6693	Exceptional aid and assistance to personnel
		Expenditure on goods and services
	60	Purchase of goods
3	601	Materials, equipment and supplies
	6010	Office and technical supplies, minor maintenance (excluding fuel) for low-budget deconcentrated units
	6011	Purchases of office supplies and minor office maintenance
	6012	Purchase of everyday computer and office equipment
	6013	Purchases of office furniture
	6014	Purchases of other current service supplies (excluding office and technical supplies)

Part	Account SCA	HEADING
	605	Water, electricity, gas and other energy sources
	6050	Subscriptions and water consumption
	6051	Subscriptions and electricity consumption
	6052	Connection and meter connection
	6053	Consumption of gas and other energies
	6054	Supply and consumption of solar and other new energies
	6055	Fuel and lubricants for generating sets
	6056	Motor vehicle fuels and lubricants -
	6057	Fuel and lubricants for machines
	6058	Fuel and lubricants for special-purpose machinery
	606	Specific equipment and supplies
	6060	Technical documentation, press subscriptions, book purchases
	6061	Supplies and services for publishing, printing and distribution of documents
	6062	Spare parts

Part	Account SCA	HEADING
	6063	Purchases of vaccines or tests and other preventive measures
	6064	Educational and school supplies or minimum school packages
	6065	Food costs specific to the function (social centres, prison canteens, military manoeuvres)
	6066	Procurement of medicines and medical supplies (health facilities only)
	6067	Clothing costs specific to service activities (uniforms, work clothes)
	6068	Purchase of materials, agricultural inputs, veterinary products, intermediate consumption
	6069	Purchases of small equipment, tools and technical supplies specific to the function
	609	Other purchases of goods
	61	Purchase of services
	611	Transport and mission expenses
	6110	Transportation costs for officers on mission within the country

Part	Account SCA	HEADING
	6111	Transportation costs for officers posted abroad
	6112	Relief expenses
	6113	Transport, transit and handling costs of materials and goods
	6114	Minimum packing and forwarding costs for packages
	6115	Mission allowances for staff members on internal missions
	6116	Mission allowances for staff members serving abroad
	612	Rent
	6120	Vehicle rentals
	6121	Rents for utility buildings
	6122	Administrative leases of staff housing
	6123	Rental of computer and office automation equipment
	6124	Rental of technical equipment
	6125	Renting of congress, conference, seminar or show rooms
	613	Fees and studies
	6130	Fees and incidental expenses

Part	Account SCA	HEADING
	6131	Studies and research
	614	Care and maintenance
	6140	Routine building maintenance
	6141	Elevator maintenance
	6142	Electrical, air conditioning, generator and plumbing maintenance
	6143	Care and maintenance of machinery and technical equipment
	6144	Maintenance of telecommunication equipment
	6145	Maintenance, repair of everyday vehicles, purchase of spare parts and tyres
	6146	Routine maintenance of aircraft, ships, ferries and other special vehicles
	6147	Major building repairs and industrial cleaning
	6148	Fire safety
	615	Insurance
	6150	Insurance for administrative buildings
	6151	Rolling stock and machinery insurance
	6152	Travel Insurance

Part	Account SCA	HEADING
	6159	Other Insurance
	617	Public relations-communication Fees
	6170	Representation expenses, hotel expenses
	6171	Reception fees
	6172	Official celebrations and ceremonies
	6173	costs of participation in fairs, exhibitions and other events
	6174	Subscriptions and consumption of telephone, fax, telex and mobile phones
	6175	Websites, subscriptions and internet consumption
	6176	Subscriptions and radio consumption
	6177	Postage on mail, diplomatic pouch, military franchise
	6178	Publications, press releases, radio, television and advertising expenses
	6179	Autres frais de relations publiques - communication
	618	Frais de formation du personnel
	6180	Frais de formation, stages
	6181	Organization of seminars, symposia and conferences

Part	Account SCA	HEADING
	6189	Other personnel training costs
	619	Other acquisitions of services
	6790	Bank charges
	6191	Legal fees
	6192	Taxes payable
	62	Other services (Refund of revenues received)
	621	Income, income and capital gains taxes
	622	Taxes on salaries paid and other remuneration
	623	Wealth tax
	624	Taxes and internal taxes on goods and services
	6241	value added tax
	6249	Other domestic taxes on goods and services
	625	Taxes on foreign trade and international transactions
	626	Other tax revenue
	627	Non-tax revenue
	629	Other revenue
	Transfer Expenditure	
4	63	Subventions
	630	Equilibrium subventions to merchant institutions
	6300	Price Support Grants

Part	Account SCA	HEADING
	6307	Equilibrium subventions
	6302	Merchant Establishments
	6303	Subventions to state-owned enterprises ^
	6304	Subventions to private companies
	6305	Start-up grants to microenterprises
	631	Operating subventions to non-market institutions
	6310	Operating subventions to APE and other agencies
	6311	Operating subventions to NGOs and associations
	6312	Operating subventions to health facilities
	6313	Operating subventions to Universities and Colleges
	6314	Operating subventions to schools
	6315	Operating subventions to social institutions
	6316	Operating subventions to cultural and sports institutions
	632	Capital subventions Capital grants to EPAs and other agencies

Part	Account SCA	HEADING
	6320	Capital subventions to State Enterprises
	6321	Capital subventions to health facilities
	6324	Capital subventions to universities and colleges
	6325	Capital subventions to educational institutions
	6326	Capital subventions to social institutions
	6327	Capital subventions to cultural and sports institutions
	6328	Operating subventions to APE and other agencies
	639	Subventions to other categories of beneficiaries
	64	Transfers
	640	Social benefits
	6400	Civilian pensions
	6401	Military pensions
	6402	Life Annuity and Workers' Compensation Benefits
	6403	Seniority life annuity
	6404	Death benefit
	6405	Emergency hospitalization and medical evacuation costs

Part	Account SCA	HEADING
	6406	Help and assistance
	6407	Contribution to the transport costs of pupils and students
	641	Current transfers to other administrative units
	6410	Transfers to local authorities
	6411	Transfers to road fund
	6412	Transfers to the forest fund
	6413	Transfers to the special appropriation account
	6414	Transfers to special funds
	6415	Transfers to other administrative units
	6419	Other current transfers to other administrative units
	642	Contributions to international organizations
	6420	Contributions to international organizations
	6421	Contributions to the capital of international organizations
	6422	Sundry contributions
	649	Other transfers

Part	Account SCA	HEADING
	Capital expenditure	
5	21	Intangible fixed assets
	211	Research and development expenses
	212	Patents, trademarks, copyrights
	213	Organizational Systems Design - Software Packages
	214	Business rights - goodwill
	218	Intangible assets in progress
	219	Other intangible assets
	22	Unproduced capital assets
	221	Land
	222	Subsoil, deposits and quarries
	223	Plantations and drills
	224	Bodies of water
	228	Land development in progress
	229	Other non-produced fixed assets
	23	Acquisitions, construction and major repairs of buildings
	231	Administrative buildings for office use

Part	Account SCA	HEADING
	2310	Non-residential administrative office buildings
	2311	Buildings for hospitals and other health centres
	2312	Buildings for classrooms and other educational premises
	2313	Buildings intended for congress halls or theatres ,
	2315	Buildings for other utility uses
	2319	Other administrative office buildings
	232	Administrative buildings used for accommodation (civilian and military)
	2320	Residential or investment properties
	2327	Canteen or accommodation buildings
	2329	Other administrative buildings used for accommodation
	233	Administrative buildings for technical use
	2330	Hangars or workshops
	233 1	Buildings for sports
	2332	Buildings for social, cultural or leisure centres

Part	Account SCA	HEADING
	2339	Other administrative buildings for technical use
	234	Books
	235	Infrastructure
	236	Computer Networks
	238	Acquisitions, constructions and major repairs of real estate in progress
	239	Other immovable property
	24	Acquisitions and major repairs of equipment and furniture
	241	Housing and office furniture and equipment
	242	Office computer equipment
	243	Transport equipment
	2431	Service and function transport equipment
	2432	Public and freight transportation equipment
	244	Technical equipment and tools
	245	Valuables - Collections - works of art
	246	Livestock
	247	Strategic or emergency stocks

Part	Account SCA	HEADING
	248	Equipment and furniture in progress
	249	Other equipment and furniture
	25	Military Equipment
	251	Military bases
	252	Military structures and infrastructure
	253	Furniture, military materials and equipment
	254	Police works and infrastructure
	255	Police furniture, materials and equipment
	258	Current equipment of the armed forces and police forces
	259	Other fixed assets of the armed forces and police
	26	Equity investments, related receivables and guarantees
	261	Indoor equity investments

Part	Account SCA	HEADING
	2611	Internally-held equity investments - controlled entities
	2612	Internally-held equity investments - non-controlled entities
	262	External equity investments
	263	Receivables related to investments
	264	Guarantee
	Other Expenditure	
	65	Exceptional charges
	651	Reversal of revenue recognized in prior years / write-offs
6	652	Convictions and transactions
	654	Book value of disposed, scrapped assets
	658	Other exceptional expenses