



Budget Performance Reporting Template User Manual and Training Guide



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Note: This manual comes with two spreadsheet applications which are described in the text:

- Budget Performance Reporting Template.data.xlsm
- Budget Performance Reporting Template.basic.xlsm

Abbreviations and acronyms

BPRT	Budget Performance Reporting Template
COA	Chart of Accounts
COFOG	Classification of Functions of Government
FAAC	Federal Accounts Allocation
IPSAS	International Public Sector Accounting Standards
MDAs	Ministries, Departments, Agencies
NCOA	National Chart of Accounts
SPARC	State Partnership for Accountability, Responsiveness and Capability
VBA	Visual Basic for Applications

1. Introduction

1.1 Purpose and uses of the Budget Performance Reporting Template

The spreadsheet-based Budget Performance Reporting Template (BPRT) is designed to be used by Nigerian State Governments to assist with the preparation of budgets and recording of transactions using the multi-dimensional National Chart of Accounts (NCOA).

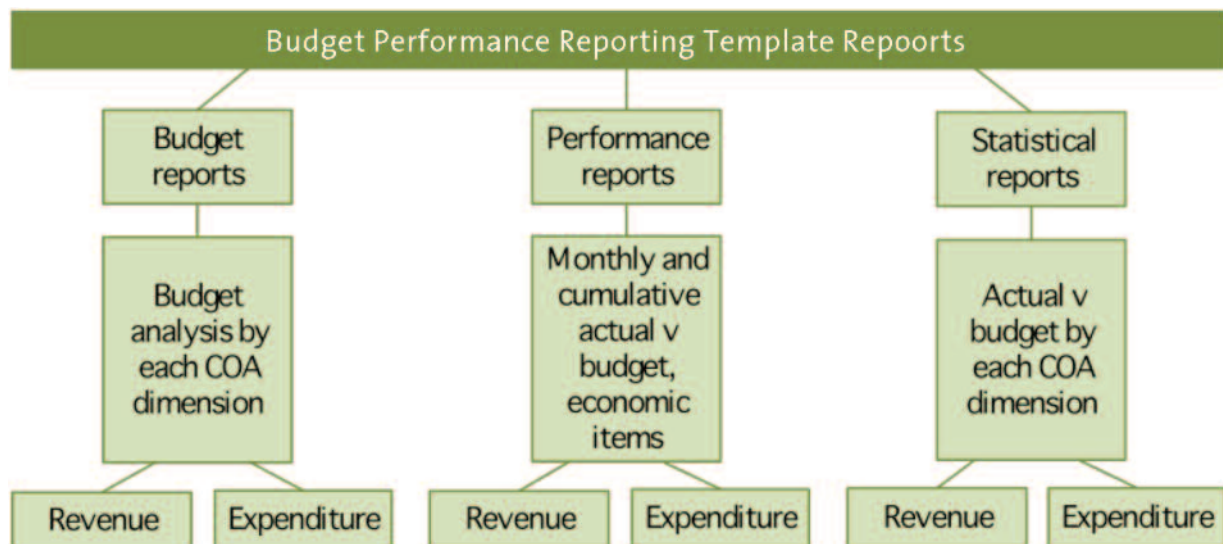
The Template can be used by the State Government as a whole or by individual Ministries, Departments, Agencies (MDAs) or projects for some or all of the following purposes:

- Preparation of the annual budget, incorporating the dimensions of the NCOA;
- Generation of budget reports, analysing the budget by each chart of accounts dimension;
- Recording individual transactions, incorporating the dimensions of the NCOA;
- Generation of information suitable for incorporation into the performance reports and statistical reports required by the Nigeria Cash Basis International Public Sector Accounting Standards (IPSAS) guidelines;
- Learning and training in any of the above tasks.

1.2 Reports generated by the BPRT

The reports generated by the BPRT are:

Budget Reports:	A detailed listing of the annual budget, and summaries of the budget under each dimension of the NCOA.
Performance Reports:	Monthly and cumulative actual revenue and expenditure, analysed against the budget by economic items.
Statistical reports:	Year to date totals of actual revenue and expenditure analysed against the budget by economic, functional, program, project, geographical and funding dimensions of the NCOA.



1.3 Structure of the BPRT

The structure of the BPRT is easy to understand. Three types of worksheets and one user form are kept permanently in the template:

Data input worksheets:	The user records budget and accounting data for revenue and expenditure on these sheets.
Chart of Accounts worksheets:	There is one sheet for each chart of accounts dimension in the NCOA, recording the code numbers and descriptions for each dimension. These sheets are not directly accessed by the user unless changes to the chart of accounts are required. They are therefore 'hidden', but can be 'unhidden' when changes are needed.
Report menu worksheets:	These are menus used for generating the reports summarising budget and actual revenue and expenditure.
Navigation form (menu):	This can be used to navigate from one sheet to another. It is an optional alternative to clicking on the worksheet tabs and provides a fuller description of what is contained on each worksheet.

The **reports** described in section 1.2 above are not kept in the worksheet permanently. They are created and closed by the user as required by using the report menu worksheets. There are so many different combinations of reports that to keep a permanent copy of each in the spreadsheet template would make it difficult to navigate. Therefore, the reports are generated 'on demand'¹. The reports will always be based on the latest data included in the spreadsheet template, and copies can be saved to other worksheets whenever required.

1.4 Chart of Accounts dimensions

The Nigerian IPSAS approach to budgeting and accounting incorporates analysis of revenue and expenditure not just by the conventional 'line item' codes (administration codes and economic items) but by the additional dimensions of function, programme, project, geographical location and funding. States have therefore developed charts of accounts based on this analysis.

The national codes for analysis under these dimensions are included in the NCOA, but states have inevitably developed some variations and additions to the basic code lists because it is difficult for 'one coat to fit all', not least because states have programs and projects with different names. In the BPRT, illustrative codes and descriptions have been used for some dimensions, especially programmes and projects. These can be replaced with the codes actually used by states by changing the Chart of Accounts worksheets. See section 3.1 for further details.

1.5 Learning to use the Budget Performance Reporting Template

The BPRT is a useful learning and training tool, as well as a tool for preparing and recording budgets and transaction data.

It is recommended that the user firstly becomes acquainted with the template by practising with the test data provided and entering further test data, and only later uses the template to record 'live' budget and accounting data.

¹ The template contains programmed instructions for generating the reports. These are covered in Section 5.

This manual will therefore take the reader through a logical sequence to prepare for using the template.

Using the template with the test data provided:

1. Generating reports using the test data included with the template;
2. Entering new data into the template, and observing the changes in the reports.

Adapting the template to live data requirements:

3. Adapting the chart of accounts codes;
4. Entering data when some dimensions of the chart of accounts are not being used.

Using the template for live recording of data:

5. Entering the budget;
6. Entering actual data.

There is also a section on advanced use and further development of the template.

2. Using the template with the test data provided

2.1 Template version

The version of the template to be used is:

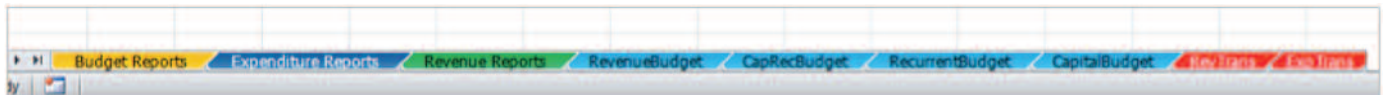
Budget Performance Reporting Template.data.xlsxm

The filename has the extension 'xlsxm' because it is a macro-enabled Excel file. Macros are small programs, written in the language Visual Basic for Applications (VBA), which are used to generate the reports produced by the template. The user does not need to know anything about these macros unless new reports need to be created. Macros are illustrated in section 5.

The template was constructed using Excel 2010 and will easily run in this and later versions of Excel. Note that if an earlier version of Excel is in use, the template may not work fully.

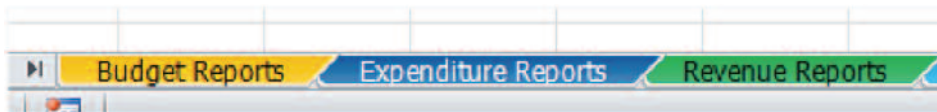
2.2 Navigating the sheets

2.2.1 Sheets in the template

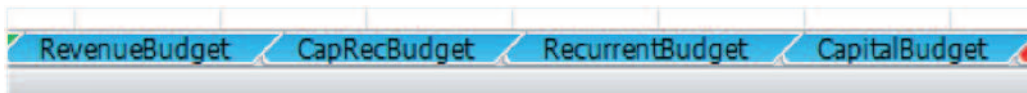


The template contains nine sheets:

- Three sheets for generating reports (Budget Reports, Expenditure Reports and Revenue Reports)



- Four sheets for entering budget data (RevenueBudget, CapRecBudget, RecurrentBudget, CapitalBudget)



- Two sheets for entering transactions data (i.e. actual amounts received or spent – accounting data) (RevTrans, ExpTrans)



The easiest way to move between these sheets is simply to click on the required sheet tab at the bottom of the spreadsheet.

However, in order to facilitate the learning process, and to provide a memory aid on what each sheet is for, a Navigation Form is also provided.

2.2.2 Using the Navigation Form

The Navigation Form appears when it is required and disappears immediately after use. To 'call up' the Navigation Form, press the keys Ctrl ⬆ M (hold down Ctrl and ⬆ simultaneously then press M). The form appears:

NAVIGATE TO WORKSHEETS

BUDGET PERFORMANCE REPORTING TEMPLATE

ENTER BUDGET DATA

RECURRENT REVENUE BUDGET

CAPITAL RECEIPTS BUDGET

RECURRENT EXPENDITURE BUDGET

CAPITAL EXPENDITURE BUDGET

VIEW BUDGET REPORTS

BUDGET REPORTS

ENTER TRANSACTIONS DATA

REVENUE TRANSACTIONS

EXPENDITURE TRANSACTIONS

VIEW PERFORMANCE REPORTS

REVENUE REPORTS

EXPENDITURE REPORTS

sparc

The form contains nine clickable buttons which navigate the user to the required sheet. For example, clicking on the button 'RECURRENT REVENUE BUDGET' takes the user to the sheet 'RevenueBudget' and the form then disappears.

To navigate to another sheet, press Ctrl ⬆ M again and the form will reappear.

2.2.3 Examining the contents of the worksheets

1. The **three reports sheets** contain sets of clickable buttons that will create the reports described. The 'Budget Reports' sheet contains a menu of eleven buttons, the 'Revenue Reports' sheet contains eight buttons and the 'Expenditure Reports' sheet contains eleven buttons.
2. The **four budget data entry sheets** each contain eight worksheet columns for entering budget data, and a set of test data for the budgets.

- The **two transaction data sheets** both have 13 worksheet columns for entering actual transactions data, and a set of test data for the transactions.

The next sections will explore the contents of the worksheets in more detail.

2.3 Exploring the budget

The BPRT is a powerful tool for creating a balanced budget using the different segments of the chart of accounts. The facility of the template for budget data entry and reporting can be used as a tool by budget departments even if the tool is not used for capturing accounting data. We will therefore start by exploring the budget data and reports in the template contained in the template 'Budget Performance Reporting Template.data.xlsm'.

2.3.1 Budget data entry sheets

There are four sheets with light blue tabs for entering different parts of the budget:

- RevenueBudget Revenue Receipts budget items
- CapRecBudget Capital Receipts budget items
- RecurrentBudget Recurrent Expenditure budget items
- CapitalBudget Capital Expenditure budget items

Every budget data entry sheet has the same eight columns for data entry:

Admin	Program	Project	Geo	Function	Econ	Amount	Fund
-------	---------	---------	-----	----------	------	--------	------

Columns 1 to 6 and 8 are Chart of Accounts (COA) segments and can be chosen from drop-down lists, which point to the codes on the hidden COA sheets.

Column 6 is the financial amount of the transaction.

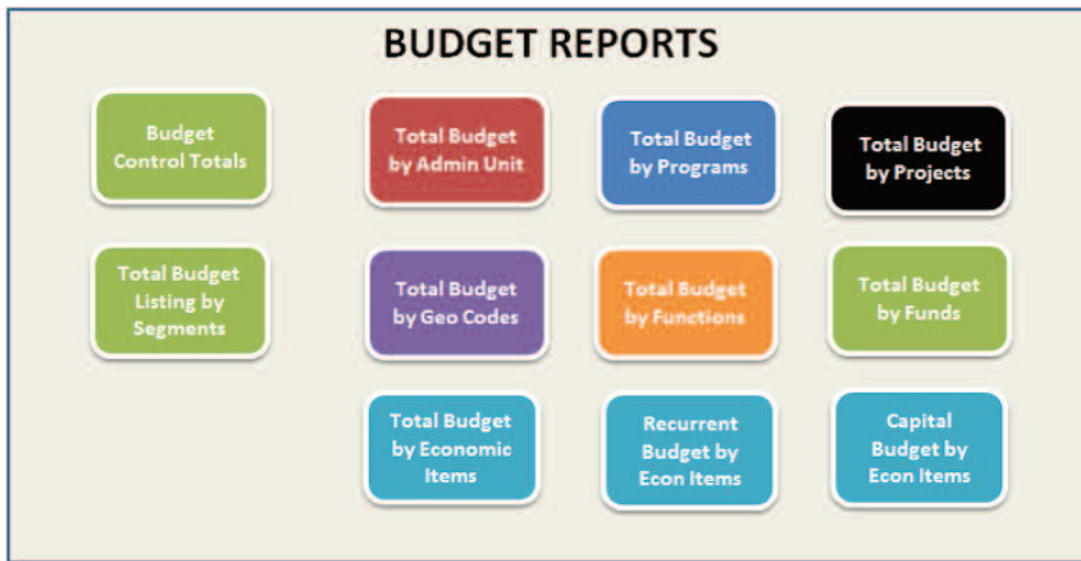
Note: Some of the chart of accounts segments are irrelevant to particular transactions. If so, the entry for those segments must not be missed out – instead the 'non-value' code is used. For example, in the RevenueBudget, if revenue is not associated with a program, the code '00 Non-program' is used. If it is not associated with a project, the code '000000 Non project' is used. If revenue is not associated with a particular geographic location, the code '00000000 Statewide' is used, and so on. If this technique is used consistently, the budget will balance across all the chart of accounts segments.

Example: Test data in the 'RecurrentBudget' worksheet (recurrent expenditure data)

	A	B	C	D	E	F	G	H
1	Admin	Program	Project	Geo	Function	Econ	Amount	Fund
2	051700100100	MINISTRY OF EC 05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Primary Education	21010101 SALARY	3,600,000	02101 CRF - MAIN ENVELOPE
3	051700100100	MINISTRY OF EC 05 Enhancing Skills and Knowledge	000000 Non project	12610600 Edati	70912 Primary Education	21010101 SALARY	1,500,000	02101 CRF - MAIN ENVELOPE
4	051700100100	MINISTRY OF EC 05 Enhancing Skills and Knowledge	000000 Non project	12610900 Katcha	70912 Primary Education	21010101 SALARY	1,620,000	02101 CRF - MAIN ENVELOPE
5	051700100100	MINISTRY OF EC 05 Enhancing Skills and Knowledge	000000 Non project	12611200 Lavun	70912 Primary Education	21010101 SALARY	1,590,000	02101 CRF - MAIN ENVELOPE
6	051700100100	MINISTRY OF EC 05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Primary Education	21020315 TEACHING ALLOWANCE	34,000	02101 CRF - MAIN ENVELOPE
7	051700100100	MINISTRY OF EC 05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70921 Lower Secondary Education	22020101 LOCAL TRAVEL & TRANSPORT: TRAINING	35,000	02101 CRF - MAIN ENVELOPE
8	051700100100	MINISTRY OF EC 05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Primary Education	22020201 ELECTRICITY CHARGES	14,520	02101 CRF - MAIN ENVELOPE
9	051700100100	MINISTRY OF EC 05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Primary Education	22021006 POSTAGES & COURIER SERVICES	20,000	02101 CRF - MAIN ENVELOPE
10	051700100100	MINISTRY OF EC 05 Enhancing Skills and Knowledge	000000 Non project	12622200 Shiroro	70921 Lower Secondary Education	22021010 DIRECT TEACHING & LABORATORY COST	23,000	02101 CRF - MAIN ENVELOPE
11								

Note the use of the categories '000000 Non project' and '00000000 Statewide'.

2.3.2 Budget reports

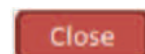


The Budget Reports sheet is a menu containing buttons for creating the budget using all segments or single segments of the COA.

Each button creates a sheet for a particular aspect of the budget. Some examples of the budget reports are shown on the next page.

Test whether the budget reconciles across the segments, by checking the control totals for each. The totals for revenue and expenditure should be the same, no matter which segment of the COA is used to analyse the budget. In the examples shown, the total revenue is always 15,653,000 and the total expenditure is 40,269,520.

- Note that the reports are created on worksheets when the buttons are clicked.
- If you want to save the report, it is best to export it to a new worksheet.
- Each report contains a close button. Practise opening the reports from the Budget Reports sheet, then closing them using the close buttons.



Budget Report examples

TOTAL BUDGET BY ADMINISTRATIVE UNIT	
REVENUE	Amount
051700100100 MINISTRY OF EDUCATION	11,083,000
051700300100 UNIVERSAL BASIC EDUCATION BOARD	120,000
052100100100 MINISTRY OF HEALTH	4,500,000
Total Revenue	15,653,000
EXPENDITURE	
051700100100 MINISTRY OF EDUCATION	40,149,520
051700300100 UNIVERSAL BASIC EDUCATION BOARD	120,000
Total Expenditure	40,269,520
Excess of Expenditure over Revenue	24,616,520

TOTAL BUDGET BY PROGRAMS	
REVENUE	
	Amount
00 Non-program	20,000
03 Poverty Alleviation	2,500,000
04 Improvement to Human Health	4,500,000
05 Enhancing Skills and Knowledge	8,633,000
Total Revenue	15,653,000
EXPENDITURE	
00 Non-program	1,200,000
03 Poverty Alleviation	2,500,000
05 Enhancing Skills and Knowledge	36,569,520
Total Expenditure	40,269,520
Excess of Expenditure over Revenue	24,616,520

TOTAL BUDGET BY FUNCTIONS	
REVENUE	
	Amount
70472 Hotels and Restaurants	20,000
70721 General Medical Services	4,500,000
70912 Primary Education	8,620,000
70921 Lower Secondary Education	13,000
71040 Family & Children	2,500,000
Total Revenue	15,653,000
EXPENDITURE	
70760 Subsidiary Services to Education	1,200,000
70912 Primary Education	14,498,520
70921 Lower Secondary Education	22,071,000
71040 Family & Children	2,500,000
Total Expenditure	40,269,520
Excess of Expenditure over Revenue	24,616,520

Note: When the 'Close' button is pressed, no data is lost. All the data is contained on the budget data entry sheets (see above). The budget sheets are reports that can be created when needed and deleted when not needed, and will always represent the latest data on the data entry sheets.

2.4 Exploring the transaction data and performance reports

When you have become familiar with using the BPRT to analyse budget data, you can experiment with using it to compare accounting data with the budget.

2.4.1 Revenue and Expenditure data entry sheets

There are two transaction data entry sheets (with red tabs) for recording accounting data (actual revenue and expenditure transactions):

- RevTrans: Revenue and Capital Receipts Transactions
- ExpTrans: Expenditure Transactions (Recurrent and Capital)

Both sheets have 13 worksheet columns for entering actual transactions data, and a set of test data for the transactions.

Date	DocRef	Admin	Program	Project	Geo	Function
Econ	Description	Amount	Fund	Month	Statement	

- Date: dd/mm/yyyy format
- DocRef: Reference number of transaction source document (e.g. invoice, journal no.)
- Program: Program code (drop-down list)
- Project: Project code (drop-down list)
- Geo: Geographic location code (drop-down list)
- Function: COFOG² Function code (drop-down list)
- Econ: Economic items (drop-down list)
- Description: Description of transaction (free-form)
- Amount: Amount of transaction
- Fund: Fund receiving or paying (drop-down list)
- Month: Abbreviation for month (e.g. Jan), derived automatically from Date
- Statement: Either CRF³ or CDF⁴. Determines which financial statement a transaction will be reported through. In theory, this could be derived from the fund code, but the fund codes have not yet all been finalized.

As with the budget data entry sheets, it is important that all of the above columns are completed for every transaction, if necessary by using the generic codes for non-programme, non-project, state-wide, etc.

Example: Test data in the ExpTrans worksheet

	A	B	C	D	E	F	G	H	I	J	K	L	M
#	Date	DocRef	Admin	Program	Project	Geo	Function	Econ	Description	Amount	Fund	Month	Statement
2	01/01/2015	1500001	051700100	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Primary Education	21010101 SALARY	Salaries xxxx	600,000	02101 CRF - MAIN ENVELOPE	Jan	02 CRF
3	02/01/2015	1500002	051700100	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Primary Education	22020201 ELECTRICITY CHARGES	Electricity Bill xxxx	1,200	02101 CRF - MAIN ENVELOPE	Jan	02 CRF
4	16/01/2015	1500003	051700100	03 Poverty Alleviation	000000 Non project	12610700 Gbako	71040 Family & Children	22020203 INTERNET ACCESS CHARGES	Internet xxx	1,400	02101 CRF - MAIN ENVELOPE	Jan	02 CRF
5	02/02/2015	1500034	051700100	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Primary Education	22021006 POSTAGES & COURIER SERVICES	Postage xxxx	1,000	02101 CRF - MAIN ENVELOPE	Feb	02 CRF
6	05/02/2015	1500035	051700100	07 Gender	000000 Non project	00000000 Statewide	Community Development	22020310 TEACHING AIDS / INSTRUCTION MATERIALS	Pamphlets and materials	1,200	02101 CRF - MAIN ENVELOPE	Feb	02 CRF
7	04/03/2015	1500092	051700100	05 Enhancing Skills and Knowledge	000001 Project 1	00000000 Statewide	70912 Primary Education	23010124 PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	Training materials	5,000	03101 CAPITAL DEVELOPMENT FUND	Mar	03 CAPITAL DF
8	12/03/2015	1500145	051700100	05 Enhancing Skills and Knowledge	000000 Non project	12610900 Katcha	70912 Primary Education	21010101 SALARY	Salaries xxxx	20,000	02101 CRF - MAIN ENVELOPE	Mar	02 CRF
9	04/04/2015	1500201	051700100	05 Enhancing Skills and Knowledge	000001 Project 1	00000000 Statewide	70912 Primary Education	22020302 BOOKS	Books	4,000	03101 CAPITAL DEVELOPMENT FUND	Apr	03 CAPITAL DF
10	13/04/2015	1500241	051700100	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Primary Education	21010101 SALARY	Salaries xxxx	15,000	02101 CRF - MAIN ENVELOPE	Apr	02 CRF
11	13/04/2015	1500341	051700100	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Primary Education	21010101 SALARY	Salaries xxxx	16,000	02101 CRF - MAIN ENVELOPE	Apr	02 CRF
12	13/05/2015	1500441	051700100	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Primary Education	21010101 SALARY	Salaries xxxx	28,000	02101 CRF - MAIN ENVELOPE	May	02 CRF
13	14/05/2015	1500443	051700100	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70921 Lower Secondary Education	22020101 LOCAL TRAVEL & TRANSPORT- TRAINING	Training cost	15,000	02101 CRF - MAIN ENVELOPE	May	02 CRF
14	15/05/2015	1500467	051700100	00 Non-program	000005 Project 5	00000000 Statewide	70760 Subsidiary Services to	23030111 REHABILITATION / REPAIRS - SPORTING FACILITIES	Major repairs to sports ground	300,000	03101 CAPITAL DEVELOPMENT FUND	May	03 CAPITAL DF
15	16/05/2015	U145734	051700300	05 Enhancing Skills and Knowledge	000008 Project 8	00000000 Statewide	70912 Primary Education	23010124 PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	Books, teaching materials	12,000	10103 SCHOOL LEVIES	May	03 CAPITAL DF

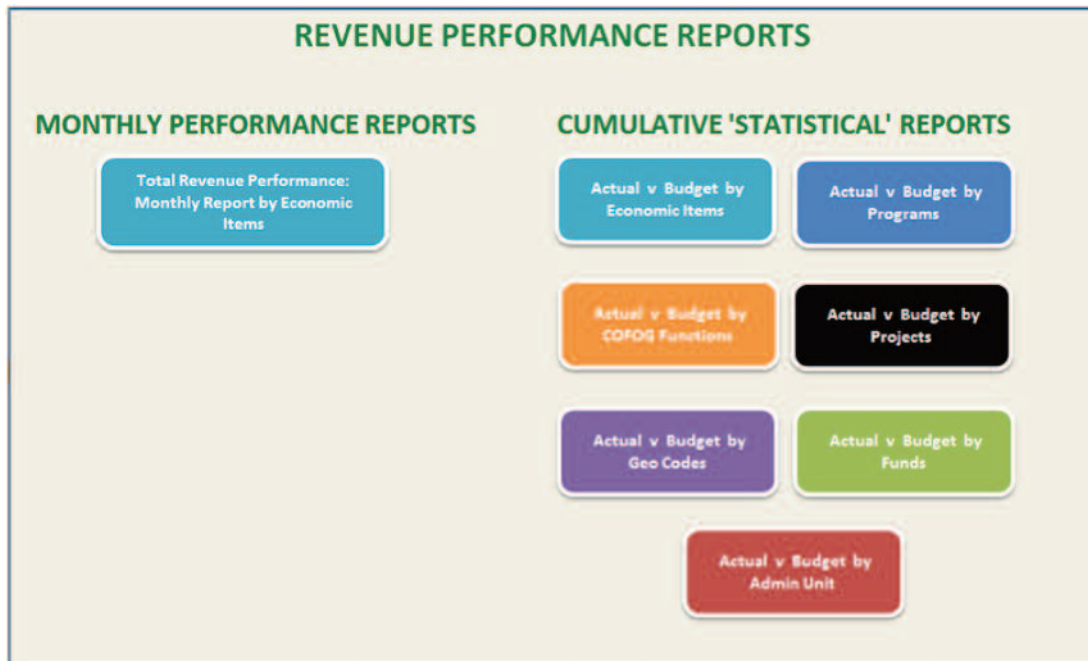
² Classification of Functions of Government - internationally agreed code numbers

³ Consolidated Revenue Fund

⁴ Capital Development Fund

2.4.2 Revenue performance reports

The Revenue Performance Reports worksheet ('Revenue Reports' with a green tab) contains a menu with buttons for creating reports showing actual revenue compared with budget.



There are two types of report: 'Monthly Performance Reports' and 'Cumulative Statistical Reports'.

Monthly Performance Reports

The monthly performance report shows monthly actual Revenue and the total Revenue to date compared with the annual budget. Revenue in this report includes Capital Receipts.

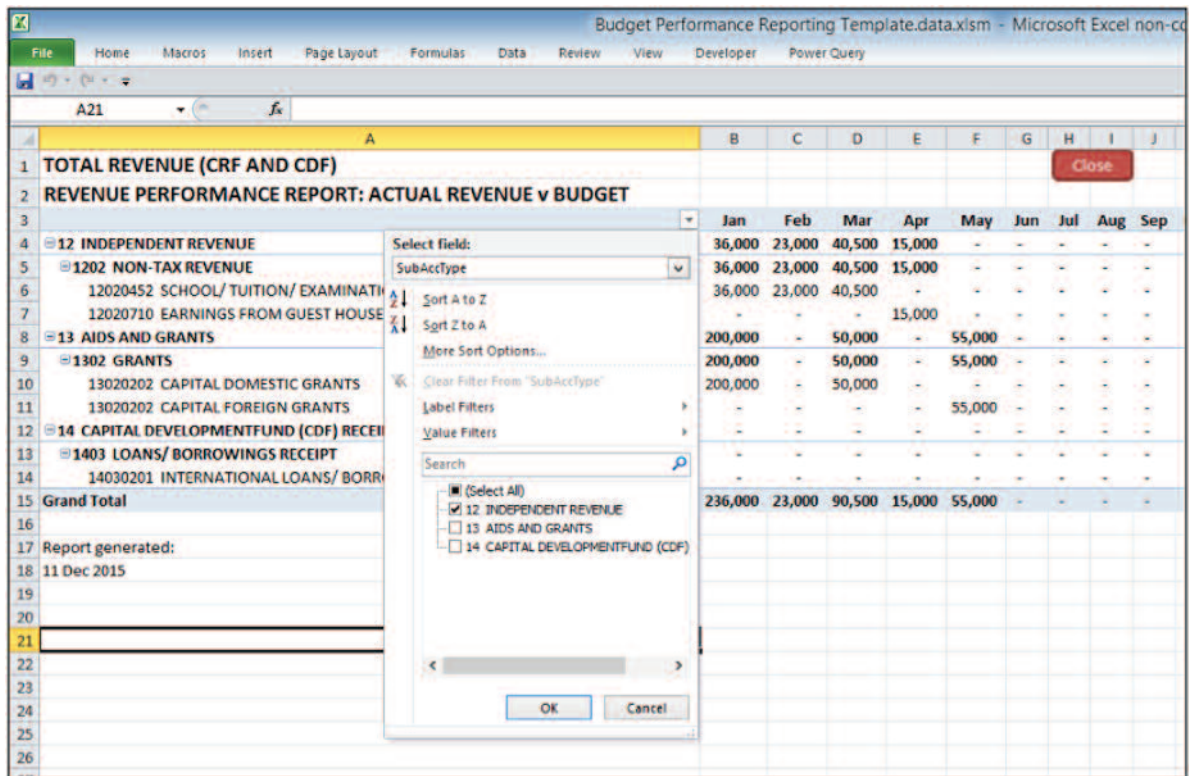
The report shows the percentage of revenue achieved against the budget in the year to date.

Example: Revenue Performance Report

TOTAL REVENUE (CRF AND CDF)																
REVENUE PERFORMANCE REPORT: ACTUAL REVENUE v BUDGET																
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget	% Achieved	
12 INDEPENDENT REVENUE	96,000	29,000	40,500	15,000	-	-	-	-	-	-	-	-	114,500	6,520,000	1.8%	
1202 NON-TAX REVENUE	96,000	29,000	40,500	15,000	-	-	-	-	-	-	-	-	114,500	6,520,000	1.8%	
12020452 SCHOOL/ TUITION/ EXAMINATION FEES	96,000	29,000	40,500	-	-	-	-	-	-	-	-	-	99,500	6,500,000	1.5%	
12020710 EARNINGS FROM GUEST HOUSES	-	-	-	15,000	-	-	-	-	-	-	-	-	15,000	20,000	75.0%	
13 AIDS AND GRANTS	200,000	-	50,000	-	55,000	-	-	-	-	-	-	-	305,000	4,633,000	6.6%	
1302 GRANTS	200,000	-	50,000	-	55,000	-	-	-	-	-	-	-	305,000	4,633,000	6.6%	
13020002 CAPITAL DOMESTIC GRANTS	200,000	-	50,000	-	55,000	-	-	-	-	-	-	-	250,000	2,120,000	11.8%	
13020002 CAPITAL FOREIGN GRANTS	-	-	-	-	55,000	-	-	-	-	-	-	-	55,000	2,513,000	2.2%	
14 CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-	-	-	-	-	-	-	-	-	-	4,500,000	0.0%	
1403 LOANS/ BORROWINGS RECEIPT	-	-	-	-	-	-	-	-	-	-	-	-	-	4,500,000	0.0%	
14030001 INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	4,500,000	0.0%	
Grand Total	296,000	29,000	90,500	15,000	55,000	-	-	-	-	-	-	-	419,500	15,633,000	2.7%	

The report is a pivot table that allows selection of either recurrent revenue or capital receipts if that is required, using the select button in Cell A3.

To do this, click on the down-arrow in Cell A3, then choose the types of revenue required. In the next example, we will choose Independent Revenue.



Click OK and the report for Independent Revenue is produced.

REVENUE PERFORMANCE REPORT: ACTUAL REVENUE v BUDGET															Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget	% Achieved
12 INDEPENDENT REVENUE		96,000	23,000	40,500	15,000	-	-	-	-	-	-	-	-	-	114,500	6,520,000	1.8%												
1202 NON-TAX REVENUE		96,000	23,000	40,500	15,000	-	-	-	-	-	-	-	-	-	114,500	6,520,000	1.8%												
12020452 SCHOOL/ TUITION/ EXAMINATION FEES		96,000	23,000	40,500	-	-	-	-	-	-	-	-	-	-	99,500	6,500,000	1.5%												
12020710 EARNINGS FROM GUEST HOUSES		-	-	-	15,000	-	-	-	-	-	-	-	-	-	15,000	20,000	75.0%												
Grand Total		96,000	23,000	40,500	15,000	-	-	-	-	-	-	-	-	-	114,500	6,520,000	1.8%												

Cumulative Statistical Reports

The statistical reports all have the same format, to display performance of actual revenue for the year to date against the annual budget figures. For maximum information, each report is divided into sections relating to the CRF statement, the CDF statement and the total. The reports show actual revenue achieved as a percentage achieved of the annual budget.

Examples of Revenue Cumulative Statistical Reports

ACTUAL REVENUE TO DATE COMPARED WITH ANNUAL BUDGET, ANALYSED BY PROGRAM										Close
CODE/ DESCRIPTION	CONSOLIDATED REVENUE FUND			CAPITAL DEVELOPMENT FUND			TOTAL			
	Recurrent Actual	Recurrent Budget	Recurrent % Achieved	Capital Actual	Capital Budget	Capital % Achieved	Total Actual	Total Budget	Total % Achieved	
00 Non-program	15,000	20,000	75.0%	-	-	-	15,000	20,000	75.0%	
03 Poverty Alleviation	-	-	-	55,000	2,500,000	2.2%	55,000	2,500,000	2.2%	
04 Improvement to Human Health	-	-	-	-	4,500,000	0.0%	-	4,500,000	0.0%	
05 Enhancing Skills and Knowledge	99,500	6,500,000	1.5%	250,000	2,133,000	11.7%	349,500	8,633,000	4.0%	
TOTALS	114,500	6,520,000	1.8%	305,000	9,133,000	3.3%	419,500	15,653,000	2.7%	

ACTUAL REVENUE TO DATE COMPARED WITH ANNUAL BUDGET, ANALYSED BY COFOG FUNCTION									
CODE / DESCRIPTION	CONSOLIDATED REVENUE FUND			CAPITAL DEVELOPMENT FUND			TOTAL		
	Recurrent Actual	Recurrent Budget	Recurrent % Achieved	Capital Actual	Capital Budget	Capital % Achieved	Total Actual	Total Budget	Total % Achieved
70472 Hotels and Restaurants	15,000	20,000	75.0%	-	-	-	15,000	20,000	75.0%
70721 General Medical Services	-	-	-	-	4,500,000	0.0%	-	4,500,000	0.0%
70912 Primary Education	63,500	6,500,000	1.0%	250,000	2,120,000	11.8%	313,500	8,620,000	3.6%
70921 Lower Secondary Education	-	-	-	-	13,000	0.0%	-	13,000	0.0%
70922 Upper Secondary Education	36,000	-	-	-	-	-	36,000	-	-
71040 Family & Children	-	-	-	55,000	2,500,000	2.2%	55,000	2,500,000	2.2%
TOTALS	114,500	6,520,000	1.8%	305,000	9,133,000	3.3%	419,500	15,653,000	2.7%

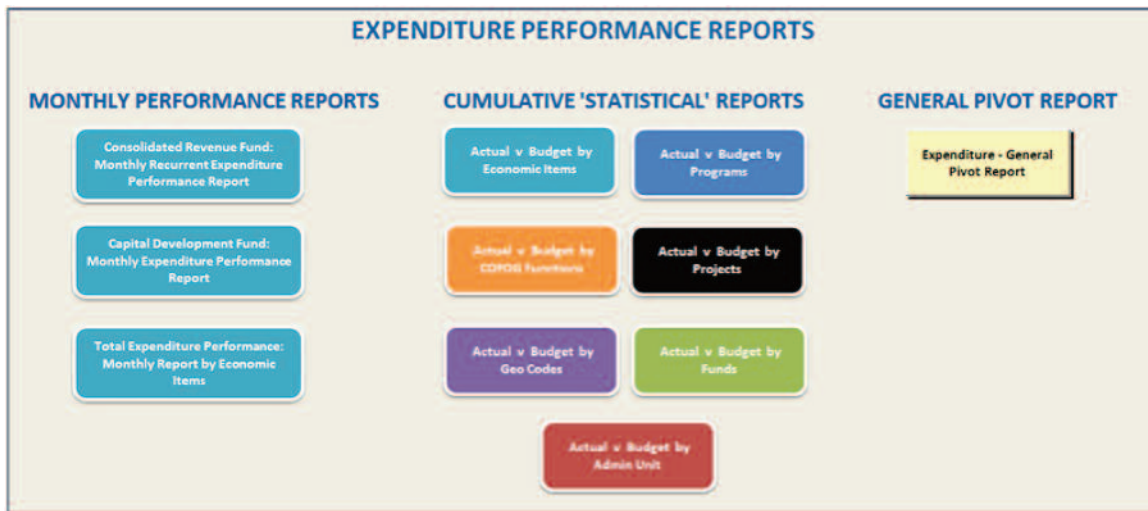
ACTUAL REVENUE TO DATE COMPARED WITH ANNUAL BUDGET, ANALYSED BY PROJECT									
CODE / DESCRIPTION	CONSOLIDATED REVENUE FUND			CAPITAL DEVELOPMENT FUND			TOTAL		
	Recurrent Actual	Recurrent Budget	Recurrent % Achieved	Capital Actual	Capital Budget	Capital % Achieved	Total Actual	Total Budget	Total % Achieved
000000 Non project	114,500	6,520,000	1.8%	-	-	-	114,500	6,520,000	1.8%
000002 Project 2	-	-	-	200,000	2,000,000	10.0%	200,000	2,000,000	10.0%
000004 Project 4	-	-	-	55,000	2,500,000	2.2%	55,000	2,500,000	2.2%
000007 Project 7	-	-	-	-	13,000	0.0%	-	13,000	0.0%
000008 Project 8	-	-	-	50,000	120,000	41.7%	50,000	120,000	41.7%
000012 Project 12	-	-	-	-	4,500,000	0.0%	-	4,500,000	0.0%
TOTALS	114,500	6,520,000	1.8%	305,000	9,133,000	3.3%	419,500	15,653,000	2.7%

ACTUAL REVENUE TO DATE COMPARED WITH ANNUAL BUDGET, ANALYSED BY GEO LOCATION									
CODE / DESCRIPTION	CONSOLIDATED REVENUE FUND			CAPITAL DEVELOPMENT FUND			TOTAL		
	Recurrent Actual	Recurrent Budget	Recurrent % Achieved	Capital Actual	Capital Budget	Capital % Achieved	Total Actual	Total Budget	Total % Achieved
00000000 Statewide	24,000	-	-	305,000	9,120,000	3.3%	329,000	9,120,000	3.6%
12610600 Edati	12,000	-	-	-	-	-	12,000	-	-
12622000 Rafi	-	2,200,000	0.0%	-	-	-	-	2,200,000	0.0%
12622300 Suleja	15,000	20,000	75.0%	-	-	-	15,000	20,000	75.0%
12622400 Tafa	-	-	-	-	13,000	0.0%	-	13,000	0.0%
12631300 Magama	23,000	2,500,000	0.9%	-	-	-	23,000	2,500,000	0.9%
12632500 Wushihi	40,500	1,800,000	2.3%	-	-	-	40,500	1,800,000	2.3%
TOTALS	114,500	6,520,000	1.8%	305,000	9,133,000	3.3%	419,500	15,653,000	2.7%

Note: As with the budget reports, check that the totals of actual and budgeted revenue are the same on all versions of the reports, and also agree with the totals on the revenue performance report.

2.4.3 Expenditure performance reports

The Expenditure Performance Reports worksheet ('Expenditure Reports' with a dark blue tab) contains a menu with buttons for creating reports showing actual expenditure compared with budget.



The menu is in three sections:

- Monthly Performance Reports
- Cumulative Statistical Reports
- General Pivot Report

Monthly Performance Reports

For Expenditure, there are three monthly performance reports, all pivot tables:

- Consolidated Revenue Fund: Monthly Recurrent Expenditure Performance Report
- Capital Development Fund: Monthly Recurrent Expenditure Performance Report
- Total Expenditure Performance: Monthly Report by Economic Items

The reason why the three reports are provided is that the Capital Development Fund, which contains what in Nigeria is referred to as 'Capital Expenditure', actually also contains some overhead items which have an economic item code in the recurrent expenditure section of the COA. Therefore, in order to properly reconcile budget and actual expenditure for the CRF and CDF it is necessary to produce separate performance statements.

Examples of the reports are shown on the next page.

Examples of Expenditure Performance Reports

TOTAL EXPENDITURE (CRF AND CDF)																
Close																
EXPENDITURE PERFORMANCE REPORT: ACTUAL EXPENDITURE v BUDGET																
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget	Balance	
21 PERSONNEL COST	600,000	-	20,000	31,000	28,000	-	-	-	-	-	-	-	679,000	8,344,000	7,665,000	
2101 SALARY	600,000	-	20,000	31,000	28,000	-	-	-	-	-	-	-	679,000	8,310,000	7,681,000	
210101 SALARY	600,000	-	20,000	31,000	28,000	-	-	-	-	-	-	-	679,000	8,310,000	7,681,000	
2102 ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-	-	34,000	34,000	
2102015 TEACHING ALLOWANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	34,000	34,000	
22 OTHER RECURRENT COSTS	2,600	2,200	-	4,000	15,000	-	-	-	-	-	-	-	23,800	3,592,520	3,568,720	
2202 OVERHEAD COST	2,600	2,200	-	4,000	15,000	-	-	-	-	-	-	-	23,800	3,592,520	3,568,720	
2202010 LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	15,000	-	-	-	-	-	-	-	15,000	585,000	520,000	
22020201 ELECTRICITY CHARGES	1,200	-	-	-	-	-	-	-	-	-	-	-	1,200	14,520	13,320	
22020203 INTERNET ACCESS CHARGES	1,400	-	-	-	-	-	-	-	-	-	-	-	1,400	-	(1,400)	
22020302 BOOKS	-	-	-	4,000	-	-	-	-	-	-	-	-	4,000	1,000,000	996,000	
22020310 TEACHING AIDS/ INSTRUCTION MATERIALS	-	1,200	-	-	-	-	-	-	-	-	-	-	1,200	2,000,000	1,998,800	
22021005 POSTAGES & COURIER SERVICES	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000	20,000	19,000	
22021010 DIRECT TEACHING & LABORATORY COST	-	-	-	-	-	-	-	-	-	-	-	-	-	23,000	23,000	
23 CAPITAL EXPENDITURE	-	-	5,000	-	312,000	-	-	-	-	-	-	-	317,000	28,333,000	28,016,000	
2301 FIXED ASSETS PURCHASED	-	-	5,000	-	12,000	-	-	-	-	-	-	-	17,000	2,633,000	2,616,000	
23010124 PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	5,000	-	12,000	-	-	-	-	-	-	-	17,000	2,620,000	2,603,000	
23010125 PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	13,000	13,000	
2303 REHABILITATION / REPAIRS	-	-	-	-	300,000	-	-	-	-	-	-	-	300,000	25,700,000	25,400,000	
23030106 REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	-	-	300,000	-	-	-	-	-	-	-	300,000	24,500,000	24,500,000	
23030111 REHABILITATION / REPAIRS - SPORTING FACILITIES	-	-	-	-	300,000	-	-	-	-	-	-	-	300,000	1,200,000	900,000	
Grand Total	602,600	2,200	25,000	35,000	355,000	-	-	-	-	-	-	-	1,019,800	40,269,520	39,249,720	

CONSOLIDATED REVENUE FUND																
Close																
RECURRENT EXPENDITURE PERFORMANCE REPORT: ACTUAL EXPENDITURE v BUDGET																
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget	Balance	
21 PERSONNEL COST	600,000	-	20,000	31,000	28,000	-	-	-	-	-	-	-	679,000	8,344,000	7,665,000	
2101 SALARY	600,000	-	20,000	31,000	28,000	-	-	-	-	-	-	-	679,000	8,310,000	7,681,000	
210101 SALARY	600,000	-	20,000	31,000	28,000	-	-	-	-	-	-	-	679,000	8,310,000	7,681,000	
2102 ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-	-	34,000	34,000	
2102015 TEACHING ALLOWANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	34,000	34,000	
22 OTHER RECURRENT COSTS	2,600	2,200	-	-	15,000	-	-	-	-	-	-	-	19,800	92,520	72,720	
2202 OVERHEAD COST	2,600	2,200	-	-	15,000	-	-	-	-	-	-	-	19,800	92,520	72,720	
2202010 LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	15,000	-	-	-	-	-	-	-	15,000	35,000	20,000	
22020201 ELECTRICITY CHARGES	1,200	-	-	-	-	-	-	-	-	-	-	-	1,200	14,520	13,320	
22020203 INTERNET ACCESS CHARGES	1,400	-	-	-	-	-	-	-	-	-	-	-	1,400	-	(1,400)	
22020310 TEACHING AIDS/ INSTRUCTION MATERIALS	-	1,200	-	-	-	-	-	-	-	-	-	-	1,200	24,500,000	(1,200)	
22021005 POSTAGES & COURIER SERVICES	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000	20,000	19,000	
22021010 DIRECT TEACHING & LABORATORY COST	-	-	-	-	-	-	-	-	-	-	-	-	-	23,000	23,000	
Grand Total	602,600	2,200	20,000	31,000	43,000	-	-	-	-	-	-	-	698,800	8,495,520	7,737,720	

CAPITAL DEVELOPMENT FUND																
Close																
EXPENDITURE PERFORMANCE REPORT: ACTUAL EXPENDITURE v BUDGET																
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Budget	Balance	
22 OTHER RECURRENT COSTS	-	-	-	4,000	-	-	-	-	-	-	-	-	4,000	3,500,000	3,496,000	
2202 OVERHEAD COST	-	-	-	4,000	-	-	-	-	-	-	-	-	4,000	3,500,000	3,496,000	
2202010 LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	500,000	
22020302 BOOKS	-	-	-	4,000	-	-	-	-	-	-	-	-	4,000	1,000,000	996,000	
22020310 TEACHING AIDS/ INSTRUCTION MATERIALS	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000,000	2,000,000	
23 CAPITAL EXPENDITURE	-	-	5,000	-	312,000	-	-	-	-	-	-	-	317,000	28,333,000	28,016,000	
2301 FIXED ASSETS PURCHASED	-	-	5,000	-	12,000	-	-	-	-	-	-	-	17,000	2,633,000	2,616,000	
23010124 PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	5,000	-	12,000	-	-	-	-	-	-	-	17,000	2,620,000	2,603,000	
23010125 PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	13,000	13,000	
2303 REHABILITATION / REPAIRS	-	-	-	-	300,000	-	-	-	-	-	-	-	300,000	25,700,000	25,400,000	
23030106 REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	-	-	300,000	-	-	-	-	-	-	-	300,000	24,500,000	24,500,000	
23030111 REHABILITATION / REPAIRS - SPORTING FACILITIES	-	-	-	-	300,000	-	-	-	-	-	-	-	300,000	1,200,000	900,000	
Grand Total	-	-	5,000	4,000	312,000	-	-	-	-	-	-	-	321,000	31,833,000	31,512,000	

Since all these reports are pivot tables, they can be easily adjusted to display the requirements of the user, if necessary (e.g. particular code levels can be displayed or hidden).

Statistical reports

As for revenue, the statistical expenditure reports display performance of actual expenditure for the year to date against the annual budget figures. For maximum information, each report is divided into sections relating to the CRF statement, the CDF statement and the total. The expenditure reports show the budget balance remaining after deducting actual expenditure.

Note: For full compliance with the IPSAS requirements, the expenditure reports should show committed expenditure as well as actual expenditure, but this requirement has not yet been included in the template. It has been deferred until reliable information on commitments is available.

Examples of Expenditure Statistical Reports

ACTUAL EXPENDITURE TO DATE COMPARED WITH ANNUAL BUDGET, ANALYSED BY PROGRAM										Close
CODE / DESCRIPTION	CONSOLIDATED REVENUE FUND			CAPITAL DEVELOPMENT FUND			TOTAL			
Program	Recurrent Actual	Recurrent Budget	Recurrent Balance	Capital Actual	Capital Budget	Capital Balance	Total Actual	Total Budget	Total Balance	
00 Non-program	-	-	-	300,000	1,200,000	900,000	300,000	1,200,000	900,000	
03 Poverty Alleviation	1,400	-	(1,400)	-	2,500,000	2,500,000	1,400	2,500,000	2,498,600	
05 Enhancing Skills and Knowledge	696,200	8,436,520	7,740,320	21,000	28,133,000	28,112,000	717,200	36,569,520	35,852,320	
07 Gender	1,200	-	(1,200)	-	-	-	1,200	-	(1,200)	
TOTALS	698,800	8,436,520	7,737,720	321,000	31,833,000	31,512,000	1,019,800	40,269,520	39,249,720	

ACTUAL EXPENDITURE TO DATE COMPARED WITH ANNUAL BUDGET, ANALYSED BY COFOG FUNCTION										Close
CODE / DESCRIPTION	CONSOLIDATED REVENUE FUND			CAPITAL DEVELOPMENT FUND			TOTAL			
Function	Recurrent Actual	Recurrent Budget	Recurrent Balance	Capital Actual	Capital Budget	Capital Balance	Total Actual	Total Budget	Total Balance	
70520 Community Development	1,200	-	(1,200)	-	-	-	1,200	-	(1,200)	
70912 Primary Education	681,200	8,378,520	7,697,320	21,000	6,120,000	6,099,000	702,200	14,498,520	13,796,320	
70921 Lower Secondary Education	15,000	58,000	43,000	-	22,013,000	22,013,000	15,000	22,071,000	22,056,000	
70760 Subsidiary Services to Education	-	-	-	300,000	1,200,000	900,000	300,000	1,200,000	900,000	
71040 Family & Children	1,400	-	(1,400)	-	2,500,000	2,500,000	1,400	2,500,000	2,498,600	
TOTALS	698,800	8,436,520	7,737,720	321,000	31,833,000	31,512,000	1,019,800	40,269,520	39,249,720	

ACTUAL EXPENDITURE TO DATE COMPARED WITH ANNUAL BUDGET, ANALYSED BY GEO LOCATION										Close
CODE / DESCRIPTION	CONSOLIDATED REVENUE FUND			CAPITAL DEVELOPMENT FUND			TOTAL			
Geo	Recurrent Actual	Recurrent Budget	Recurrent Balance	Capital Actual	Capital Budget	Capital Balance	Total Actual	Total Budget	Total Balance	
00000000 Statewide	677,400	3,708,520	3,026,120	321,000	7,320,000	6,999,000	998,400	11,023,520	10,025,120	
12610800 Bida	-	-	-	-	2,500,000	2,500,000	-	2,500,000	2,500,000	
12610600 Edati	-	1,500,000	1,500,000	-	-	-	-	1,500,000	1,500,000	
12610700 Gbako	1,400	-	(1,400)	-	10,000,000	10,000,000	1,400	10,000,000	9,998,600	
12610900 Katcha	20,000	1,620,000	1,600,000	-	12,000,000	12,000,000	20,000	13,620,000	13,600,000	
12611200 Larun	-	1,590,000	1,590,000	-	-	-	-	1,590,000	1,590,000	
12622200 Shiroro	-	23,000	23,000	-	-	-	-	23,000	23,000	
12622400 Tafa	-	-	-	-	13,000	13,000	-	13,000	13,000	
TOTALS	698,800	8,436,520	7,737,720	321,000	31,833,000	31,512,000	1,019,800	40,269,520	39,249,720	

General Pivot Report

It is often useful to present a summary of expenditure by more than segment of the chart of accounts. The 'general pivot' report enables this. Clicking on the button for 'Expenditure - General Pivot Report' brings up a menu for selecting any two dimensions out of the possibilities Admin, Program, Project, Geographic, Function, Economic and Fund.

In the first example below, we select 'Program' then 'Economic'. In the second example we select 'Project' the 'Geographic', and in the third example 'Fund' and 'Function'. The resulting reports are shown.

Examples of the General Pivot Report

Choose dimensions for report ✕

Choose two dimensions for the expenditure report, from Admin, Program, Project, Geographic, Function, Economic and Fund.

First dimension |

Second dimension |

Note: You must enter two different dimensions. You cannot leave either one blank, and they cannot be the same.

Cancel
OK

TOTAL EXPENDITURE COMPARED WITH BUDGET				
Program and Economic Item				
	Actual Exp	Budget Exp	Balance left	
00 Non-program	300,000	1,200,000	900,000	
23030111 REHABILITATION / REPAIRS- SPORTING FACILITIES	300,000	1,200,000	900,000	
03 Poverty Alleviation	1,400	2,500,000	2,498,600	
22020101 LOCAL TRAVEL & TRANSPORT: TRAINING	-	500,000	500,000	
22020203 INTERNET ACCESS CHARGES	1,400	-	(1,400)	
22020310 TEACHING AIDS / INSTRUCTION MATERIALS	-	2,000,000	2,000,000	
05 Enhancing Skills and Knowledge	717,200	36,569,520	35,852,320	
21010101 SALARY	679,000	8,310,000	7,631,000	
21020115 TEACHING ALLOWANCE	-	34,000	34,000	
22020101 LOCAL TRAVEL & TRANSPORT: TRAINING	15,000	35,000	20,000	
22020201 ELECTRICITY CHARGES	1,200	14,520	13,320	
22020302 BOOKS	4,000	1,000,000	996,000	
22021006 POSTAGES & COURIER SERVICES	1,000	20,000	19,000	
22021010 DIRECT TEACHING & LABORATORY COST	-	23,000	23,000	
23010124 PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	17,000	2,620,000	2,603,000	
23010125 PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	13,000	13,000	
23030106 REHABILITATION / REPAIRS- PUBLIC SCHOOLS	-	24,500,000	24,500,000	
07 Gender	1,200	-	(1,200)	
22020310 TEACHING AIDS / INSTRUCTION MATERIALS	1,200	-	(1,200)	
Grand Total	1,019,800	40,269,520	39,249,720	

TOTAL EXPENDITURE COMPARED WITH BUDGET			
Project and Geographic			
	Actual Exp	Budget Exp	Balance left
000000 Non project	698,800	8,436,520	7,737,720
0000000 Statewide	677,400	3,703,520	3,026,120
12610600 Edati	-	1,500,000	1,500,000
12610700 Gbako	1,400	-	(1,400)
12610900 Katcha	20,000	1,620,000	1,600,000
12611200 Lavun	-	1,590,000	1,590,000
12622200 Shiroro	-	23,000	23,000
000001 Project 1	9,000	3,500,000	3,491,000
0000000 Statewide	9,000	3,500,000	3,491,000
000002 Project 2	-	10,000,000	10,000,000
12610700 Gbako	-	10,000,000	10,000,000
000003 Project 3	-	12,000,000	12,000,000
12610900 Katcha	-	12,000,000	12,000,000
000004 Project 4	-	2,500,000	2,500,000
0000000 Statewide	-	2,500,000	2,500,000
000005 Project 5	300,000	1,200,000	900,000
0000000 Statewide	300,000	1,200,000	900,000
000006 Project 6	-	2,500,000	2,500,000
12610300 Bida	-	2,500,000	2,500,000
000007 Project 7	-	13,000	13,000
12622400 Tafa	-	13,000	13,000
000008 Project 8	12,000	120,000	108,000
0000000 Statewide	12,000	120,000	108,000
Grand Total	1,019,800	40,269,520	39,249,720

TOTAL EXPENDITURE COMPARED WITH BUDGET			
Fund and Function			
	Actual Exp	Budget Exp	Balance left
02101 CRF - MAIN ENVELOPE	698,800	8,436,520	7,737,720
70620 Community Development	1,200	-	(1,200)
70912 Primary Education	681,200	8,378,520	7,697,320
70921 Lower Secondary Education	15,000	58,000	43,000
71040 Family & Children	1,400	-	(1,400)
03101 CAPITAL DEVELOPMENT FUND	309,000	29,200,000	28,891,000
70760 Subsidiary Services to Education	300,000	1,200,000	900,000
70912 Primary Education	9,000	6,000,000	5,991,000
70921 Lower Secondary Education	-	22,000,000	22,000,000
08116 NORDIC DEVELOPMENT FUND	-	13,000	13,000
70921 Lower Secondary Education	-	13,000	13,000
08119 UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	2,500,000	2,500,000
71040 Family & Children	-	2,500,000	2,500,000
10103 SCHOOL LEVIES	12,000	120,000	108,000
70912 Primary Education	12,000	120,000	108,000
Grand Total	1,019,800	40,269,520	39,249,720

Extending the capability of the General Pivot Report

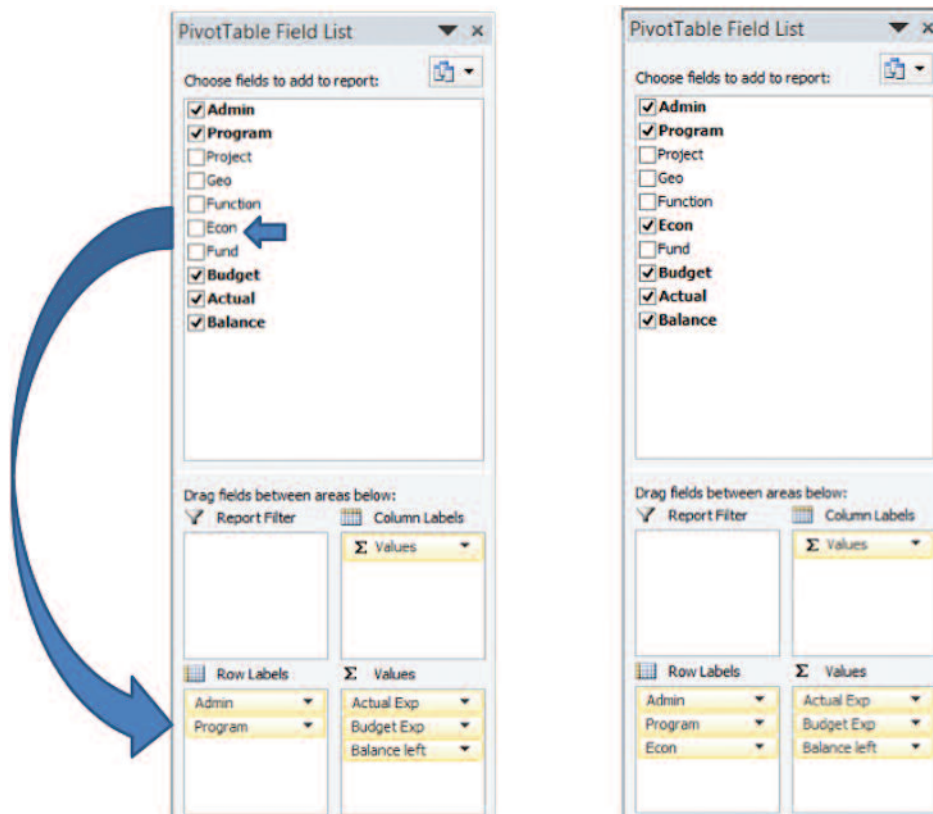
Note that the pre-formatted 'General Pivot' reports can be tailored by the user if required, because the pivot table is accessible for making alterations.

For example, suppose we want a report that analyses by three dimensions: Admin, Program and Economic items.

Firstly we click on the 'General Pivot Report' button, then from the selection form choose first Admin and second Program. The result is shown below.

TOTAL EXPENDITURE COMPARED WITH BUDGET			
Admin and Program			
	Actual Exp	Budget Exp	Balance left
051700100100 MINISTRY OF EDUCATION	1,007,800	40,149,520	39,141,720
00 Non-program	300,000	1,200,000	900,000
03 Poverty Alleviation	1,400	2,500,000	2,498,600
05 Enhancing Skills and Knowledge	705,200	36,449,520	35,744,320
07 Gender	1,200	-	(1,200)
051700300100 UNIVERSAL BASIC EDUCATION BOARD	12,000	120,000	108,000
05 Enhancing Skills and Knowledge	12,000	120,000	108,000
Grand Total	1,019,800	40,269,520	39,249,720

To adapt the pivot table, click anywhere within the report. The pivot table field list appears, as shown below. Drag the 'Econ' field down to the 'Row Labels' part of the Field List.



The resulting table analyses the expenditure by Admin, Program and Economic Items:

	Actual Exp	Budget Exp	Balance left
051700100100 MINISTRY OF EDUCATION	1,007,800	40,149,520	39,141,720
00 Non-program	300,000	1,200,000	900,000
23030111 REHABILITATION / REPAIRS- SPORTING FACILITIES	300,000	1,200,000	900,000
03 Poverty Alleviation	1,400	2,500,000	2,498,600
22020101 LOCAL TRAVEL & TRANSPORT: TRAINING	-	500,000	500,000
22020203 INTERNET ACCESS CHARGES	1,400	-	(1,400)
22020310 TEACHING AIDS / INSTRUCTION MATERIALS	-	2,000,000	2,000,000
05 Enhancing Skills and Knowledge	705,200	36,449,520	35,744,320
21010101 SALARY	679,000	8,310,000	7,631,000
21020115 TEACHING ALLOWANCE	-	34,000	34,000
22020101 LOCAL TRAVEL & TRANSPORT: TRAINING	15,000	35,000	20,000
22020201 ELECTRICITY CHARGES	1,200	14,520	13,320
22020302 BOOKS	4,000	1,000,000	996,000
22021006 POSTAGES & COURIER SERVICES	1,000	20,000	19,000
22021010 DIRECT TEACHING & LABORATORY COST	-	23,000	23,000
23010124 PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5,000	2,500,000	2,495,000
23010125 PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	13,000	13,000
23030106 REHABILITATION / REPAIRS- PUBLIC SCHOOLS	-	24,500,000	24,500,000
07 Gender	1,200	-	(1,200)
22020310 TEACHING AIDS / INSTRUCTION MATERIALS	1,200	-	(1,200)
051700300100 UNIVERSAL BASIC EDUCATION BOARD	12,000	120,000	108,000
05 Enhancing Skills and Knowledge	12,000	120,000	108,000
23010124 PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	12,000	120,000	108,000
Grand Total	1,019,800	40,269,520	39,249,720

2.5 Adding budget and accounting data to the template

When you have followed all the examples in sections 2.3 and 2.4 above, you can practice adding new lines of data to the data input sheets. After adding each line of data, you can check any of the reports to see how they have changed.

2.5.1 Adding budget data

The budget data is held on the four sheets with light blue tabs: RevenueBudget, CapRecBudget, Recurrent Budget and Capital Budget.

The data is entered by selecting the chart of accounts segments from the drop down menus (see the illustration below) and typing in the description and numerical amounts.

Remember that all the chart of accounts segments in a row of data must be given a value by selection from the lists. Do not leave any blank. If a segment does not apply to a particular budget item, remember to use the 'non-value' codes (e.g. non-project and non-program, described in section 2.3.1).

Control totals

If all the analysis columns in the data entry sheets are completed for all the data, both, the reports will all add up to the same total figures for revenue and expenditure. In order to check this at all times, the BPRT has control totals on the data input sheets and a facility to generate a control totals report at any time.

Select the chart of accounts segments from the drop down menus

	A	B	C	D	
1	Admin	Program	Project	Geo	Function
2	051700100100 MINISTRY OF ED	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Pr
3	051700100100 MINISTRY OF ED	05 Enhancing Skills and Knowledge	000000 Non project	12610600 Edati	70912 Pr
4	051700100100 MINISTRY OF ED	05 Enhancing Skills and Knowledge	000000 Non project	12610900 Katcha	70912 Pr
5	051700100100 MINISTRY OF ED	05 Enhancing Skills and Knowledge	000000 Non project	12611200 Lavun	70912 Pr
6	051700100100 MINISTRY OF ED	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Pr
7	051700100100 MINISTRY OF ED	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70921 Lo Educatio
8	051700100100 MINISTRY OF ED	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Pr
9	051700100100 MINISTRY OF ED	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Pr
10	051700100100 MINISTRY OF ED	05 Enhancing Skills and Knowledge	000000 Non project	12622200 Shiroro	70921 Lo Educatio
11					
12	0111 GOVERNOR'S OFFICE				
13	011100100100 GOV. HOUSE				
14	011100100200 DEPUTY GOVERNOR'S O				
15	011100200100 OFFICE OF THE SPECI				
16	011100300100 BOUNDARY ADJUSTME				
17	011100500100 ADVISER/ ASSISTANT				
18	011100700100 ENTERPRISES DEVELOP				
19	011100800100 STATE EMERGENCY MA				

Practice adding data into all four budget data entry sheets. If you wish to enter data under COA codes that do not exist, do not attempt to do so at this stage. We will discuss adding COA codes later, in section 3.1.

Copying and pasting COA segment data

If you have already selected a chart of accounts code from the drop down menu and need to use it again in another transaction, you may simply copy and paste it from the first transaction to the second. This can save a lot of time if the chart of accounts code is repeated in many transactions. For example, if in the above example, most of the transactions are for 051700100100 MINISTRY OF EDUCATION, this code can be copied and pasted to all the transactions data lines where it applies.

2.5.2 Adding accounting data

The accounting data (transactions data) is held on the two sheets with the red tabs, one for revenue (RevTrans) and the other for expenditure (ExpTrans).

Adding the chart of accounts segments data is the same as described for adding data to the budget: select from the drop down lists, or copy and paste if it will save time. The data to be typed in is the date, document reference, description and amount.

The date: Use the format dd/mm/yyyy or mm/dd/yyyy, depending on how your computer has been set up, but be consistent! You can check whether you used an acceptable format because the month of the transaction is automatically generated in column L from the date that you typed into column A. e.g. using the format dd/mm/yyyy, the date 05/01/2015 automatically generates the month name 'Jan' which is used in the monthly performance reports.

Document reference: There is no required format for this data.

As with the budget data, check the control totals on the data entry sheets, and check how the reports have changed after entering each line of data.

3. Adapting the template to live data requirements

This section deals with issues that arise when the template is used to record live data of a state, ministry, department, agency or project:

- Adjusting the chart of accounts codes;
- Dealing with COA segments that are not used.

3.1 Adjusting the chart of accounts codes

The BPRT version with test data has been set up using a typical Chart of Accounts based on the National Chart of Accounts (NCOA). However individual states, MDAs or projects using the template will have variations to the chart of accounts including additional detailed codes and therefore need to know how to adjust the chart of accounts codes lists if necessary.

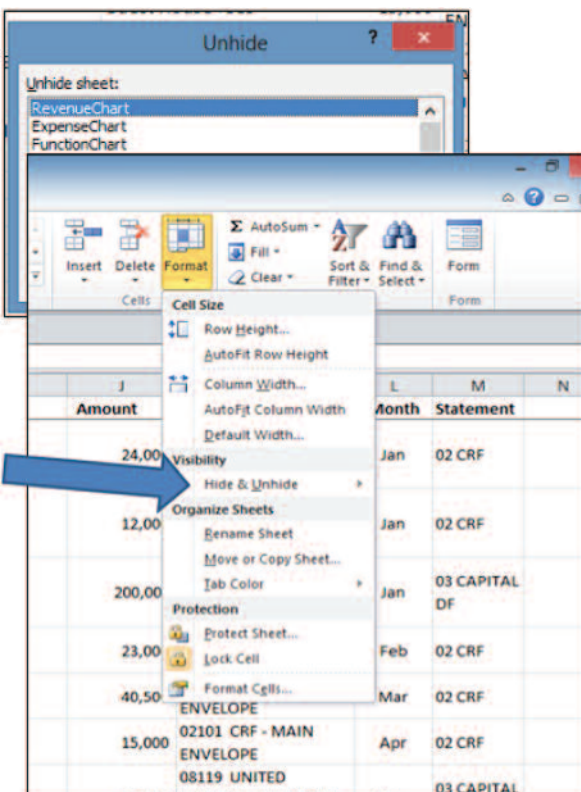
3.1.1 Unhiding the COA sheets

The chart of accounts codes are held on the Chart of Accounts Worksheets (see section 1.3) which are hidden sheets. To change the data, the sheets must be 'unhidden'.

Follow the menu: Home → Format → Hide & Unhide → Unhide Sheet.

This leads to the Unhide menu.

The eight hidden COA charts are:



RevenueChart	Revenue economic items
ExpenseChart	Expense economic items
FunctionChart	Functions (COFOG)
ProgChart	Program codes
ProjectChart	Project codes
FundChart	Fund codes
GeoChart	Geographic codes

As an example, we will unhide and change the Project Chart. Click on ProjectChart and OK. The chart is made visible.

C2		fx =IFERROR(CONCATENATE(A2," ",B2),"")			
	A	B	C	D	E
1	ProjCode	ProjDesc	Project		
2	000000	Non project	000000 Non project		
3	000001	Project 1	000001 Project 1		
4	000002	Project 2	000002 Project 2		
5	000003	Project 3	000003 Project 3		
6	000004	Project 4	000004 Project 4		
7	000005	Project 5	000005 Project 5		
8	000006	Project 6	000006 Project 6		
9	000007	Project 7	000007 Project 7		
10	000008	Project 8	000008 Project 8		
11	000009	Project 9	000009 Project 9		
12	000010	Project 10	000010 Project 10		
13	000011	Project 11	000011 Project 11		
14	000012	Project 12	000012 Project 12		
15					

Columns A and B contain data: the project code and the project description. Column C is generated automatically by 'concatenating' (joining together the code and the description).

3.1.2 Changing COA codes or descriptions - example

In our sample data, none of the projects have been given names. We will give a name to Project 1: "Enhanced teaching materials for schools". Type the name in column B. Column C will automatically update - do not touch it.

	A	B	C
1	ProjCode	ProjDesc	Project
2	000000	Non project	000000 Non project
3	000001	Enhanced teaching materials for schools	000001 Enhanced teaching materials for schools
4	000002	Project 2	000002 Project 2
5	000003	Project 3	000003 Project 3
6	000004	Project 4	000004 Project 4
7	000005	Project 5	000005 Project 5
8	000006	Project 6	000006 Project 6
9	000007	Project 7	000007 Project 7
10	000008	Project 8	000008 Project 8
11	000009	Project 9	000009 Project 9
12	000010	Project 10	000010 Project 10
13	000011	Project 11	000011 Project 11
14	000012	Project 12	000012 Project 12
15			

When you have finished updating the sheet, hide it: Right-click on the tab for the worksheet ProjectChart and choose 'Hide'.

Update the code in the budget and transactions data

When the COA is changed in this way, all the budget and accounting data that refers to this COA code must be updated manually. For this reason, it is important to substantially agree the chart of accounts before live data is entered in bulk.

In our test data, Project 1 is included only on the CapitalBudget and ExpTrans worksheets. To avoid typographical errors, change the project codes by using the drop down menus, not by retyping. The change is illustrated below in the CapitalBudget data worksheet.

Project	Geo	Function
000001 Project 1	00000000 Statewide	70912 Primary Education
000001 Project 1	00000000 Statewide	70912 Primary Education
000002 Project 2	12610700 Gbako	70921 Lower Secondary Educ
000003 Project 3	12610900 Katcha	70921 Lower Secondary Educ
000004 Project 4	00000000 Statewide	71040 Family & Children
000004 Project 4	00000000 Statewide	71040 Family & Children

Under the project column, press the down arrow beside 'Project 1' and you will see that the code name has now changed to 'Enhanced teaching materials for schools'. Select this.

Project	Geo	Function
000001 Enhanced teaching materials for schools	00000000 Statewide	70912 Primary Education
000001 Enhanced teaching materials for schools	00000000 Statewide	70912 Primary Education
000002 Project 2	12610700 Gbako	70921 Lower Secondary Educati
000003 Project 3	12610900 Katcha	70921 Lower Secondary Educati
000004 Project 4	00000000 Statewide	71040 Family & Children
000004 Project 4	00000000 Statewide	71040 Family & Children
000005 Project 5	00000000 Statewide	70760 Subsidiary Services to Ed
000006 Project 6	12610300 Bida	70912 Primary Education
000007 Project 7	12622400 Tafa	70921 Lower Secondary Educati
000008 Project 8	00000000 Statewide	70912 Primary Education

Project 1 occurs twice in the ExpTrans worksheet:

By using the dropdown menus, again change the code description for Project 1, and all the reports will automatically be updated.

05/02/2015	1500035	051700100	07 Gender	000000 Non project	00000000 Statewide	70620 Community Development
04/03/2015	1500092	051700100	05 Enhancing Skills and Knowledge	000001 Project 1	00000000 Statewide	70912 Primary Education
12/03/2015	1500145	051700100	05 Enhancing Skills and Knowledge	000000 Non project	12610900 Katcha	70912 Primary Education
04/04/2015	1500201	051700100	05 Enhancing Skills and Knowledge	000001 Project 1	00000000 Statewide	70912 Primary Education
13/04/2015	1500241	051700100	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Primary Education
			05 Enhancing Skills	000000 Non	00000000	70912 Primary

Check this by looking at the budget and transactions data sheets and by looking at reports containing analysis by projects.

05/02/2015	1500035	051700100	07 Gender	000000 Non project	00000000 Statewide	70620 Community Development
04/03/2015	1500092	051700100	05 Enhancing Skills and Knowledge	000001 Enhanced teaching materials for schools	00000000 Statewide	70912 Primary Education
12/03/2015	1500145	051700100	05 Enhancing Skills and Knowledge	000000 Non project	12610900 Katcha	70912 Primary Education
04/04/2015	1500201	051700100	05 Enhancing Skills and Knowledge	000001 Enhanced teaching materials for schools	00000000 Statewide	70912 Primary Education
13/04/2015	1500241	051700100	05 Enhancing Skills and Knowledge	000000 Non project	00000000 Statewide	70912 Primary Education
13/04/2015	1500341	051700100	05 Enhancing Skills	000000 Non	00000000	70912 Primary

The reports update automatically

No manual changes need to be made to reports because they are created automatically from the data sheets. Test all the reports that contain analysis by projects. Some are shown below.

TOTAL BUDGET BY PROJECTS	
REVENUE	
	Amount
000000 Non project	6,520,000
000002 Project 2	2,000,000
000004 Project 4	2,500,000
000007 Project 7	13,000
000008 Project 8	120,000
000012 Project 12	4,500,000
Total Revenue	15,653,000
EXPENDITURE	
000000 Non project	8,436,520
000001 Enhanced teaching materials for schools	3,500,000
000002 Project 2	10,000,000
000003 Project 3	12,000,000
000004 Project 4	2,500,000
000005 Project 5	1,200,000
000006 Project 6	2,500,000
000007 Project 7	13,000
000008 Project 8	120,000
Total Expenditure	40,269,520
Excess of Expenditure over Revenue	24,616,520

ACTUAL EXPENDITURE TO DATE COMPARED WITH ANNUAL BUDGET, ANALYSED BY PROJECT										Close
CODE/DESCRIPTION	CONSOLIDATED REVENUE FUND			CAPITAL DEVELOPMENT FUND			TOTAL			
	Recurrent Actual	Recurrent Budget	Recurrent Balance	Capital Actual	Capital Budget	Capital Balance	Total Actual	Total Budget	Total Balance	
000000 Non project	698,800	8,436,520	7,737,720	-	-	-	698,800	8,436,520	7,737,720	
000001 Enhanced teaching materials for schools	-	-	-	9,000	3,500,000	3,491,000	9,000	3,500,000	3,491,000	
000002 Project 2	-	-	-	-	10,000,000	10,000,000	-	10,000,000	10,000,000	
000003 Project 3	-	-	-	-	12,000,000	12,000,000	-	12,000,000	12,000,000	
000004 Project 4	-	-	-	-	2,500,000	2,500,000	-	2,500,000	2,500,000	
000005 Project 5	-	-	-	300,000	1,200,000	900,000	300,000	1,200,000	900,000	
000006 Project 6	-	-	-	-	2,500,000	2,500,000	-	2,500,000	2,500,000	
000007 Project 7	-	-	-	-	13,000	13,000	-	13,000	13,000	
000008 Project 8	-	-	-	12,000	120,000	108,000	12,000	120,000	108,000	
TOTALS	698,800	8,436,520	7,737,720	321,000	31,833,000	31,512,000	1,019,800	40,269,520	39,249,720	

3.1.3 Rules for changing the COA codes

Changes to the COA codes like the above example can be made to any of the COA worksheets. The only stipulations are:

- The COA for economic items must be in the NCOA 8-digit format (Account Type, Sub-Account Type, Account Class, Sub-Account Class, and Line Item);
- The worksheets for other COA dimensions must be formatted in the same design as the COA sheets included in this version of the BPRT. The codes may be different but the columns on the sheet must be the same;
- Change the columns in which data is entered (numbers or names). Do not change any of the columns where a formula is used.

3.2 Dealing with COA segments that are not used

Although the FAAC IPSAS reporting guidelines ask for statistical analysis of revenue and expenditure across all the dimensions covered in this guide, it is reasonable to assume that most states will not have a complete COA for all dimensions.

For this reason we have included 'non-value' codes for dimensions that may not yet be included in the chart of accounts, or where there is insufficient data to assign revenue or expenditure to a detailed COA code.

Program:	00: Non-program
Project:	000000: Non project
Geo:	00000000: Statewide
Function:	700: Unassigned Function
Fund:	00 Unassigned Fund

When the BPRT is used, all dimensions must be completed on the data input forms, so use these 'non-value' codes whenever a COA code does not exist. Do not leave the code entry blank, or items may be omitted or wrongly assigned.

Section 4 includes an example of using the template when only the traditional budget heads are used: administrative and economic codes for recurrent items, and project codes for capital items.

4. Using the template to record live data

4.1 Pre-requisites

Live data should not be entered into the BPRT until:

- You have practiced with the test data given, as described in this guide;
- The chart of accounts which will be used is substantially agreed and entered onto the COA sheets in the template;
- The dimensions of the COA which will not be used have also been agreed and have been replaced with 'non-value' codes, as described in 3.2 above.

4.2 Preparing the budget

The format of the budget determines the amount of detail that should be captured in the actual transactions. If the budget is analysed only by administrative units, economic items and projects, then capturing actual transactions and accounting data under other dimensions such as function or geography will be interesting but of no use in performance reports.

It is therefore recommended that the first step towards the multi-dimensional IPSAS reporting framework is to analyse the budget in as many dimensions as possible.

The key rule for having a multi-dimensional budget is that the budget must balance across all the dimensions used.

It is no use having a master budget expressed by administrative units and economic items with some side analysis on funds, functions, programs or geography that does not reconcile with the master budget. The budget totals must agree when analysed by all dimensions used in the COA, otherwise the statistical reports will be of little value.

States have various tools for preparing their budgets. The BPRT is not a budget preparation tool per se, but it is a useful aid in ensuring that the budget control totals are the same when analysis is carried out under all the dimensions used.

The first step towards using the BPRT for live data should therefore be to enter the actual budget into the BPRT using the four budget data sheets provided: RevenueBudget, CapRecBudget, RecurrentBudget and CapitalBudget.

If the budget data is not sufficiently detailed to enable this, then either one or more COA segments need to be 'dropped' from the budget and replaced with 'non-value codes', or else more work needs to be done to analyse the budget in more detail.

Having prepared the budget in as much detail as possible, you will have a realistic idea of which dimensions of the budget classification can be used in practice. Any dimensions that are not to be used should be replaced by 'non-value' codes.

4.3 Capturing the transactions data

The paperwork associated with capturing actual transactions will need to be made more detailed so that, ideally, for every transaction the administrative unit, program, project, geographic location, economic item, fund and amount are recorded. If this data is not recorded on the documentation behind the transactions, it cannot be recorded into the accounting system of the BPRT.

Again a decision needs to be made about how much of this is practically possible, and hence which dimensions of the COA will be used in practice, and which need to be dropped and replaced by 'non-value' codes.

4.4 Example of BPRT using only 'traditional' COA segments

The example described in this section uses the BPRT to record data using only a few dimensions of the COA. It is contained in the file '**Budget Performance Reporting Template.basic.xlsm**'.

The example records budget and actual data using three segments of the COA, Administrative Unit, Economic Item, and Project.

- Recurrent budget items use the dimensions Administrative Unit and Economic Item. Recurrent transactions are classified as 'non-project'.
- Capital budget items use the dimensions Administrative Unit, Project and Economic Items.
- The dimensions for Program, Geo, Function and Fund are not used at all, and are replaced with the 'non-value codes' listed in section 3.2.
- At first sight it may seem tedious to enter the non-value codes for all budget items and transactions, but this is easily done by copy and paste down a range of items.

Data

The columns program, geo, function and fund are always filled with non-value codes. The project column records a project code when relevant, otherwise non-project.

Examples:

Admin	Program	Project	Geo	Function	Econ	Amount	Fund
051700100100 MINISTRY OF EDUCATION	00 Non-program	000000 Non project	00000000 Statewide	700 Unassigned function	12020452 SCHOOL/ TUITION/ EXAMINATION FEES	2,500,000	00 Unassigned Fund
051701800100 STATE POLYTECHNIC	00 Non-program	000000 Non project	00000000 Statewide	700 Unassigned Function	12020452 SCHOOL/ TUITION/ EXAMINATION FEES	1,200,000	00 Unassigned Fund

Admin	Program	Project	Geo	Function	Econ	Amount	Fund
051700100100 MINISTRY OF EDUCATION	00 Non-program	000001 Enhancing tuition materials for schools	00000000 Statewide	700 Unassigned function	13020202 CAPITAL FOREIGN GRANTS	10,000,000	00 Unassigned Fund
021500100100 MINISTRY OF AGRICULTURE	00 Non-program	000002 Statewide Agricultural Project	00000000 Statewide	700 Unassigned Function	140302 INTERNATIONAL LOANS/ BORROWINGS RECEIPT	9,000,000	00 Unassigned Fund

Reports

The relevant reports are:

Budget:

- Control totals
- Total budget listing by segments
- Total budget by:
 - Admin Unit
 - Economic Items
 - Projects
- Recurrent budget by Economic Items
- Capital budget by Economic Items

Monthly Performance Reports:

- All of these reports for revenue and expenditure

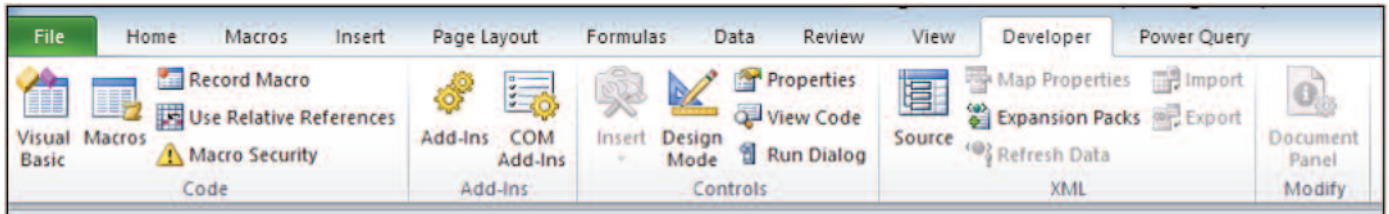
Statistical reports:

- Revenue and expenditure reports for admin unit, economic items and projects.

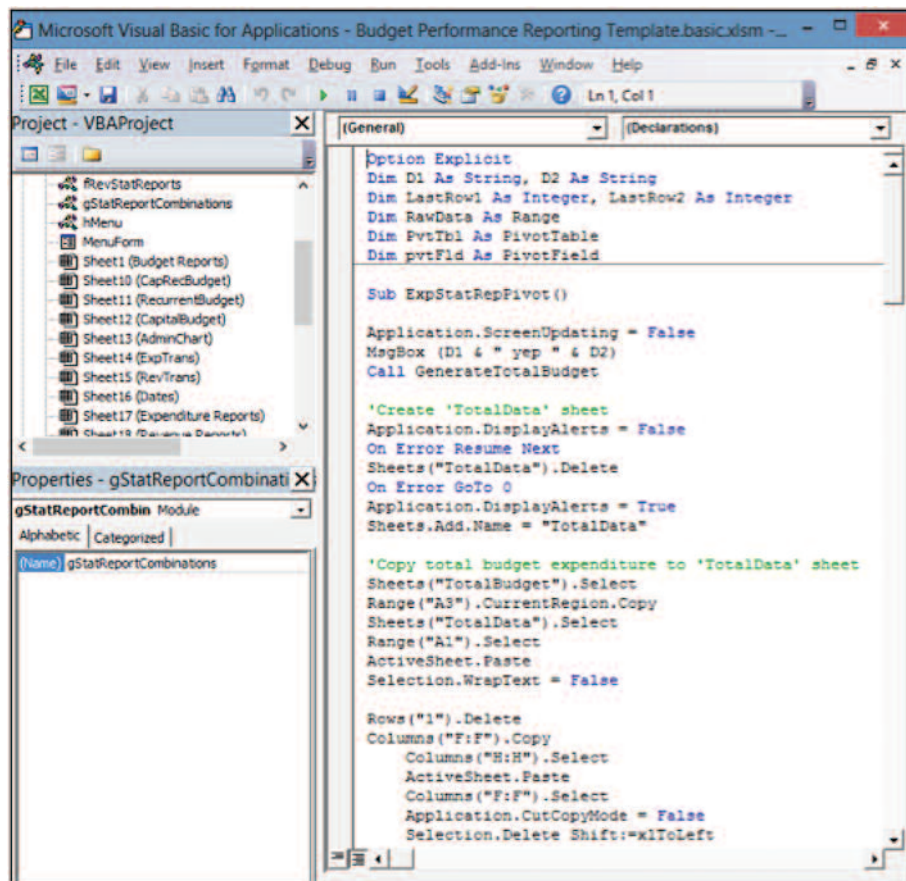
5. Advanced use of the template

To fully understand the template it is necessary to understand the programming code written in Visual Basic for Applications (VBA) which creates the reports.

To see the VBA code, you need to install the 'Developer' section of the Excel menu. See an Excel guide for how to do this.



The program instructions are written in macros, which can be examined by looking at the 'Visual Basic' menu at the left of the ribbon.



Using VBA codes, the reports can be adapted and new reports can be created. Use of macros and VBA in Excel is outside the scope of this user guide, but it is a valuable study which can help you to enhance the spreadsheets in use by your organisation.



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