



# **ARDO KOLA LOCAL GOVERNMENT COUNCIL**

## **AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018**



*Ahmed Bawa & Co.*  
(Chartered Accountants)

**Tinsy House, Opposite Adamawa State House of  
Assembly Army Barracks Road,  
Jimeta, Yola**

# TABLE OF CONTENT

COVER.....	1
TABLE OF CONTENT .....	2
CORPORATE INFORMATION .....	3
STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS.....	4
AUDIT OPINION.....	5
CASH FLOW STATEMENT .....	6
STATEMENT OF FINANCIAL POSITION .....	7
STATEMENT OF INCOME AND EXPENDITURE.....	8
STATEMENT OF CONSOLIDATED REVENUE FUND .....	9
STATEMENT OF CAPITAL DEVELOPMENT FUND.....	10
STATEMENT OF ACCOUNTING POLICIES.....	11
NOTES TO THE FINANCIAL STATEMENT.....	12

## **CORPORATE INFORMATION**

### **EXECUTIVE COUNCIL**

1. Tanko Sule Abdulrahman - Head of Local Gov't. Admin
2. Alexanda Bingari - DAGS
3. Buba Bello Jibir - Director Agric
4. Ismaila Danjuma Ahmadu - Director Budget
5. Bilkisu S. Buba - Director Legislative
6. Mackson T. Mamman - Director Finance
7. Uba Idris Shagarda - Director Social Development
8. Rufai Madu Yuguda - Director Works
9. Mohammed Kabir Adamu - Director PHC

### **BANKER:**

United Bank for Africa Plc (UBA)

### **AUDITORS**

#### **AHMED BAWA & Co.**

*(Chartered Accountants)*

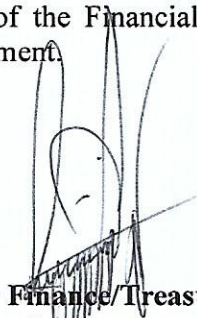
*Tinsy House, Ground Floor (Centre), Gibson Jalo Way, Opp.  
Adamawa State House of Assembly, Jimeta Yola*

**RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The Financial Statements set out in pages 6 to 10 for the year ended 31st December, 2018 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended, International Public Sector Accounting Standards – IPSAS – Cash Basis, and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice.

To fulfil accounting and reporting responsibilities of the Treasurer, I ensured the establishment and maintenance of a system of internal controls designed to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. The accounting estimates are reasonable and appropriate accounting policies set out in pages 11 were applied. The financial statements have been prepared to meet the information needs of a wide range of users. As a result, the Financial Statements represent a fair presentation of Ardo-Kola Local Government and of its Financial Performance and Cash flows for the year ended 31<sup>st</sup> December, 2018.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the local government.



**Director Finance/Treasurer  
Ardo-Kola Local Government Council**





# Ahmed Bawa & Co.

(Chartered Accountants, Tax Practitioners & Investment Consultants)

**HEAD OFFICE:** Tinsy House, Ground Floor (centre), Gibson Jalo Way, Opp. Adamawa Sate House Of Assembly, Jimeta-yola  
P.o. Box 2589 Jimeta-yola, Adamawa State. Tel: 08053472695, 07036942635 Email: ahmedbawabello@yahoo.com

**ABUJA OFFICE:** Plot 1034 Cadastral Zone B 07 Old Katampe District, Close To Bon Hotel By Aso Radio, Abuja. Tel: 08066251933, 08120638125

**MAIDUGURI OFFICE:** B1 No. 17, Open Air Theatre, Shehu Laminu Way, Maiduguri, Borno State, Tel: 07033278606, 08027100711

## INDEPENDENT AUDITORS REPORT TO THE COUNCIL MEMBERS OF ARDO-KOLA LOCAL GOVERNMENT COUNCIL ON THE ACCOUNTS OF THE COUNCIL FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER, 2018

We have audited the accompanying financial statements of Ardo-Kola Local Government Council as at December 31, 2018, set out on pages 6 to 10 and the related notes.

### Council Responsibility for the Financial Statements

The Council is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS) - Cash Basis, Financial Memoranda and the relevant laws. This responsibility includes maintaining Internal Control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies that are consistent with IPSAS – Cash Basis; and making accounting estimates that are reasonable in the circumstances.

### Auditors' Responsibility

Our responsibility to form an independent opinion, based on our audit, on the financial statements and to report our opinion.

### Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing and International Standards of Supreme Audit Institutions (ISSAIs) of the International Organization of Supreme Audit Institutions (INTOSAI). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material mis-statement, caused by error, other irregularities. It also includes an assessment of the significant estimates and judgments made by the management in the preparation of the financial statements and of whether the Accounting Policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

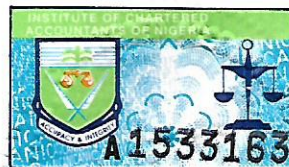
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the Auditors' judgment, including the assessment of the risks of material mis-statement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the Auditors consider internal control relevant to the entity's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the Financial Statements.

We have obtained all information and explanations, which to the best of our knowledge and belief were sufficient to provide a basis of our audit opinion.

### Opinion

In our opinion, the Financial Statements give a true and fair view of the financial position of the Ardo-Kola Local Government Council as at December 31, 2018, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) – Cash Basis, Financial Memoranda and the relevant laws.

SIGNATURE.....  
AHMED BAWA BELLO – FCA (MANA  
FRC/2018/ICAN/0000018402



FOR: AHMED BAWA & CO  
(CHARTERED ACCOUNTANTS)  
Yola, NIGERIA,

DATE: 21/12/20

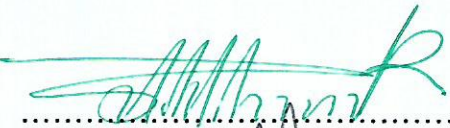
**ARDO KOLA LOCAL GOVERNMENT COUNCIL,  
TARABA STATE  
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31,  
2018**

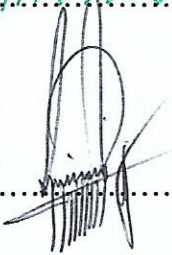
	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	1,831,651,986.57	1,376,052,679.24
Independent Revenue	47,316,100.00	38,926,200.00
<b>Total Receipts</b>	<u>1,878,968,086.57</u>	<u>1,414,978,879.24</u>
<b>Payments</b>		
Personnel Cost	(733,853,957.31)	(616,073,528.15)
Social Benefits	-	-
Overhead Cost	(243,270,386.00)	(264,888,061.38)
Loans and Advances	-	-
Grants and Contributions	(541,980,583.06)	(473,105,075.62)
Subsidies	-	-
Transfers to other funds	-	-
<b>Total Payments</b>	<u>(1,519,104,926.37)</u>	<u>(1,354,066,665.14)</u>
<b>Net Cash flow from Operating Activities</b>	<u>359,863,160.20</u>	<u>60,912,214.10</u>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(199,797,565.33)	(4,500,000.00)
Construction/Provision of Fixed Assets	(61,743,308.59)	(10,000,000.00)
Rehabilitation/Repairs of Fixed Assets	(60,152,758.15)	(3,000,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
<b>Net Cash Flow from Investing Activities</b>	<u>(321,693,632.07)</u>	<u>(17,500,000.00)</u>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(38,535,306.92)	(43,151,253.66)
<b>Net Cash Flow from Financing Activities</b>	<u>(38,535,306.92)</u>	<u>(43,151,253.66)</u>
<b>Net Surplus/(Deficit) for the Year</b>	<u>(365,778.79)</u>	<u>260,960.44</u>
Add: Opening Balance	430,457.64	169,497.20
<b>Closing Cash Balance</b>	<u>64,678.85</u>	<u>430,457.64</u>



**ARDO KOLA LOCAL GOVERNMENT COUNCIL,  
TARABA STATE**  
**STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2018**

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	64,678.85	430,457.64
<b>TOTAL ASSETS</b>		<b>64,678.85</b>	<b>430,457.64</b>
<b>LIABILITIES</b>			
Public Funds	29	64,678.85	430,457.64
<b>TOTAL LIABILITIES</b>		<b>64,678.85</b>	<b>430,457.64</b>

  
 .....Chairman

  
 .....Director Finance/Treasurer

**ARDO KOLA LOCAL GOVERNMENT COUNCIL,  
TARABA STATE  
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED  
DECEMBER 31, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>				430,457.64		169,497.20
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	2,020,539,433.56	2,020,539,433.56	1,831,651,986.57	(188,887,446.99)	1,376,052,679.24
Independent Revenue	2	26,692,509.08	26,692,509.08	47,316,100.00	20,623,590.92	38,926,200.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
<b>TOTAL REVENUE</b>		<u>2,047,231,942.64</u>	<u>2,047,231,942.64</u>	<u>1,878,968,086.57</u>	<u>(168,263,856.07)</u>	<u>1,414,978,879.24</u>
BTL Receipts	9	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<u>2,047,231,942.64</u>	<u>2,047,231,942.64</u>	<u>1,878,968,086.57</u>	<u>(168,263,856.07)</u>	<u>1,414,978,879.24</u>
<b>EXPENDITURE</b>						
Personnel Cost	10	1,175,000,000.00	799,268,278.41	733,853,957.31	65,414,321.10	616,073,528.15
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	304,364,510.75	305,992,108.60	243,270,386.00	62,721,722.60	264,888,061.38
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	232,207,904.98	560,528,802.94	541,980,583.06	18,548,219.88	473,105,075.62
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	60,872,902.15	40,872,902.15	38,535,306.92	2,337,595.23	43,151,253.66
Below the Line Payments	19	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>		<u>1,772,445,317.88</u>	<u>1,706,662,092.10</u>	<u>1,557,640,233.29</u>	<u>149,021,858.81</u>	<u>1,397,217,918.80</u>
<b>BALANCE FOR THE PERIOD BEFORE</b>		<u>274,786,624.76</u>	<u>340,569,850.54</u>	<u>321,758,310.92</u>	<u>(317,285,714.89)</u>	<u>17,930,457.64</u>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	20A	165,946,770.06	205,946,770.06	199,797,565.33	6,149,204.73	4,500,000.00
Construction/Provision of Fixed Assets	20B	43,921,246.50	69,921,246.50	61,743,308.59	8,177,937.91	10,000,000.00
Rehabilitation/Repairs of Fixed Assets	20C	64,918,608.20	64,701,833.98	60,152,758.15	4,549,075.83	3,000,000.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<u>274,786,624.76</u>	<u>340,569,850.54</u>	<u>321,693,632.07</u>	<u>18,876,218.47</u>	<u>17,500,000.00</u>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SURPLUS/(DEFICIT)</b>		<u>0.00</u>	<u>(0.00)</u>	<u>64,678.85</u>	<u>-</u>	<u>430,457.64</u>



**ARDO KOLA LOCAL GOVERNMENT COUNCIL,  
TARABA STATE  
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR  
ENDED DECEMBER 31, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>		-	-	-	-	169,497.20
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	2,020,539,433.56	2,020,539,433.56	1,831,651,986.57	(188,887,446.99)	1,376,052,679.24
Independent Revenue	2	26,692,509.08	26,692,509.08	47,316,100.00	20,623,590.92	38,926,200.00
<b>TOTAL REVENUE</b>		<u>2,047,231,942.64</u>	<u>2,047,231,942.64</u>	<u>1,878,968,086.57</u>	<u>(168,263,856.07)</u>	<u>1,415,148,376.44</u>
<b>EXPENDITURE</b>						
Personnel Cost	10	1,175,000,000.00	799,268,278.41	733,853,957.31	65,414,321.10	616,073,528.15
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	304,364,510.75	305,992,108.60	243,270,386.00	62,721,722.60	264,888,061.38
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	232,207,904.98	560,528,802.94	541,980,583.06	18,548,219.88	473,105,075.62
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	60,872,902.15	40,872,902.15	38,535,306.92	2,337,595.23	43,151,253.66
Below the Line Payments	19	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>		<u>1,772,445,317.88</u>	<u>1,706,662,092.10</u>	<u>1,557,640,233.29</u>	<u>149,021,858.81</u>	<u>1,397,217,918.80</u>
<b>BALANCE FOR THE PERIOD BEFORE TRANSFERS</b>				<u>321,327,853.28</u>		<u>17,930,457.64</u>
<b>TRANSFERS</b>						
Transfer to Capital Development Fund				(321,327,853.28)		(17,930,457.64)
Transfer from Capital Development Fund		-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<u>-</u>	<u>-</u>	<u>(321,327,853.28)</u>	<u>-</u>	<u>(17,930,457.64)</u>
<b>CLOSING BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**ARDO KOLA LOCAL GOVERNMENT COUNCIL,  
TARABA STATE  
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR  
ENDED DECEMBER 31, 2018**

	NOTES	APPROVED ₦	FINALBUDGET ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE		-	-	430,457.64	-	-
<b>Add: Revenue (Capital Receipts)</b>						
Transfer from Consolidated Revenue Fund				321,327,853.28		17,930,457.64
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
<b>CAPITAL RECEIPTS SUB-TOTAL</b>		<u>-</u>	<u>-</u>	<u>321,327,853.28</u>	<u>-</u>	<u>17,930,457.64</u>
Transfer to Consolidated Revenue Fund		-	-	-	-	-
<b>TOTAL CAPITAL REVENUE AVAILABLE</b>		<u>-</u>	<u>-</u>	<u>321,758,310.92</u>	<u>-</u>	<u>17,930,457.64</u>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets - General	20A	165,946,770.06	205,946,770.06	199,797,565.33	6,149,204.73	4,500,000.00
Construction/Provision of Fixed Assets - General	20B	43,921,246.50	69,921,246.50	61,743,308.59	8,177,937.91	10,000,000.00
Rehabilitation/Repairs of Fixed Assets - General	20C	64,918,608.20	64,701,833.98	60,152,758.15	4,549,075.83	3,000,000.00
Preservation of the Environment - Gnenral	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<u>274,786,624.76</u>	<u>340,569,850.54</u>	<u>321,693,632.07</u>	<u>18,876,218.47</u>	<u>17,500,000.00</u>
<b>CLOSING BALANCE</b>		<u>-</u>	<u>-</u>	<u>64,678.85</u>	<u>-</u>	<u>430,457.64</u>

## **STATEMENT OF ACCOUNTING POLICIES**

The following are the summaries of the significant accounting policies adopted by Ardo Kola Local Government Council of Taraba State in the preparation of the accounts.

### **a. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on Cash Basis.

### **b. Revenue**

Revenue from Federation Account Allocation Committee (FAAC), Independent Revenue, Capital Receipts and Other Revenues were recognized in the year they were actually received.

### **c. Recurrent Expenditure**

They were considered in the financial statements in the year that payments were made.

### **d. Capital Expenditure**

Expenditure of capital in nature were written off in the same year they were charged to the account.

## NOTES TO THE FINANCIAL STATEMENT

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
1	<b>Government Share of FAAC (Statutory Revenue)</b>	1					
	Local Government Share of FAAC		1,018,339,787.00	1,018,339,787.00	1,410,939,701.00	392,599,914.00	-
	Allocation From State Government		238,889,684.95	238,889,684.95	-	(238,889,684.95)	-
	Excess Petroleum Profit Tax (PPT Revenue)		150,000,000.00	150,000,000.00	8,699,669.16	(141,300,330.84)	-
	Exchange Difference		-	-	4,781,065.98	4,781,065.98	-
	Refund From Paris Club		100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
	Recovered Excess Bank Charges		-	-	3,445,198.41	3,445,198.41	-
	Equalisation		-	-	27,745,000.66	27,745,000.66	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		250,000,000.00	250,000,000.00	64,078,904.64	(185,921,095.36)	-
	Local Government Share of VAT		199,118,256.00	199,118,256.00	311,962,446.72	112,844,190.72	-
	Local Government Share of Excess Crude Account		64,191,705.61	64,191,705.61	-	(64,191,705.61)	-
	<b>Statutory Revenue Total</b>		<b><u>2,020,539,433.56</u></b>	<b><u>2,020,539,433.56</u></b>	<b><u>1,831,651,986.57</u></b>	<b><u>(188,887,446.99)</u></b>	<b><u>-</u></b>
2	<b>Independent Revenue</b>						
	Personal Taxes	2A	8,080,118.00	8,080,118.00	8,584,400.00	504,282.00	-
	Licences - General	2B	4,329,677.54	4,329,677.54	5,881,400.00	1,551,722.46	-
	Fees - General	2E	5,223,927.00	5,223,927.00	12,015,100.00	6,791,173.00	-
	Fines - General	2F	448,628.00	448,628.00	1,031,800.00	583,172.00	-
	Sales - General	2G	310,892.00	310,892.00	715,100.00	404,208.00	-
	Earnings - General	2H	4,842,391.00	4,842,391.00	11,137,500.00	6,295,109.00	-
	Rent on Government Buildings - General	2I	156,570.00	156,570.00	360,100.00	203,530.00	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	3,300,305.54	3,300,305.54	7,590,700.00	4,290,394.46	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	-	-	-	-	-
	<b>Independent Revenue Total</b>		<b><u>26,692,509.08</u></b>	<b><u>26,692,509.08</u></b>	<b><u>47,316,100.00</u></b>	<b><u>20,623,590.92</u></b>	<b><u>-</u></b>
3	<b>Other Revenue Sources and Capital Receipts</b>						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	<b>Other Revenue Sources and Capital Receipts - Total</b>		<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
	<b>TOTAL REVENUE</b>		<b><u>2,047,231,942.64</u></b>	<b><u>2,047,231,942.64</u></b>	<b><u>1,878,968,086.57</u></b>	<b><u>(168,263,856.07)</u></b>	<b><u>-</u></b>



## NOTES TO THE FINANCIAL STATEMENT CONT'D

NN	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	<b>1</b>	<b>REVENUE</b>					
	11	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
1	1101	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
	110101	<b>LOCAL GOVERNMENT SHARE OF FAAC</b>			-	-	-
	11010101	Local Government Share of FAAC	1,018,339,787.00	1,018,339,787.00	1,410,939,701.00	392,599,914.00	-
	11010104	Allocation from State Government	238,889,684.95	238,889,684.95	-	(238,889,684.95)	-
	11010105	Excess Petroleum Profit Tax (PPT Revenue)	150,000,000.00	150,000,000.00	8,699,669.16	(141,300,330.84)	-
	11010106	Exchange Difference			4,781,065.98	4,781,065.98	-
	11010107	Refund from Paris Club	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
	11010108	Recovered Excess Bank Charges			3,445,198.41	3,445,198.41	-
	11010109	Equalisation			27,745,000.66	27,745,000.66	-
	11010110	Budget Augmentation			-	-	-
	11010111	Refund from Federal Government	-	-	-	-	-
	11010112	Stabilization Fund Receipts	250,000,000.00	250,000,000.00	64,078,904.64	(185,921,095.36)	-
	<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>			-	-	-
	11010201	Local Government Share of VAT	199,118,256.00	199,118,256.00	311,962,446.72	112,844,190.72	-
	<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>			-	-	-
	11010303	Local Government Share of Excess Crude Account	64,191,705.61	64,191,705.61	-	(64,191,705.61)	-
		<b>STATUTORY REVENUE TOTAL</b>	<u><u>2,020,539,433.56</u></u>	<u><u>2,020,539,433.56</u></u>	<u><u>1,831,651,986.57</u></u>	<u><u>(188,887,446.99)</u></u>	<u><u>-</u></u>
2	<b>12</b>	<b>INDEPENDENT REVENUE</b>			-	-	-
	1201	<b>TAX REVENUE</b>			-	-	-
2A	<b>120101</b>	<b>PERSONAL TAXES</b>			-	-	-
	12010101	Community Development/Poll Tax	3,875,433.00	3,875,433.00	913,500.00	(2,961,933.00)	-
	12010104	Arrears: Community or Poll Tax			-	-	-
	12010105	Dev. Tax or Levy	1,576,829.00	1,576,829.00	1,626,700.00	49,871.00	-
	12010106	Arrears: Dev. Tax or Levy	375,982.00	375,982.00	864,800.00	488,818.00	-
	12010107	Cattle Tax (Where Applicable)	1,675,982.00	1,675,982.00	3,854,800.00	2,178,818.00	-
	12010108	Arrears: Cattle Tax (Where Applicable)	575,892.00	575,892.00	1,324,600.00	748,708.00	-
	12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)			-	-	-
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)			-	-	-
	12010111	Produce Sales Tax			-	-	-
	12010112	Entertainment Tax			-	-	-
		<b>PERSONAL TAXES TOTAL</b>	<u><u>8,080,118.00</u></u>	<u><u>8,080,118.00</u></u>	<u><u>8,584,400.00</u></u>	<u><u>504,282.00</u></u>	<u><u>-</u></u>
	<b>1202</b>	<b>NON-TAX REVENUE</b>			-	-	-
2B	<b>120201</b>	<b>LICENCES - GENERAL</b>			-	-	-
	12020102	Goldsmiths & Gold Dealer Licenses	3,892.00	3,892.00	9,000.00	5,108.00	-
	12020105	Radio/Television Station Licenses	2,289.00	2,289.00	5,300.00	3,011.00	-
	12020107	Boats & Canoe (Small Craft ) License	60,000.54	60,000.54	138,000.00	77,999.46	-
	12020109	Registration of Voluntary Organizations	100,000.00	100,000.00	230,000.00	130,000.00	-
	12020110	Inland Water-Way License			-	-	-
	12020111	Bake House License	150,000.00	150,000.00	345,000.00	195,000.00	-
	12020112	Bicycles License & Hire Permits	40,000.00	40,000.00	92,000.00	52,000.00	-
	12020113	Brickmaking, Etc License			-	-	-
	12020114	Cart Licenses			-	-	-
	12020115	Dane Gun Licenses	150,000.00	150,000.00	345,000.00	195,000.00	-
	12020116	Cattle Dealer Licenses	560,000.00	560,000.00	1,288,000.00	728,000.00	-
	12020117	Dried Fish & Meat Licenses	670,000.00	670,000.00	1,541,000.00	871,000.00	-
	12020118	Pet (Dog) Licenses	110,000.00	110,000.00	253,000.00	143,000.00	-
	12020119	Fishing Permits			-	-	-
	12020120	Hawker'S Permits	10,000.00	10,000.00	23,000.00	13,000.00	-

## NOTES TO THE FINANCIAL STATEMENT CONT'D

12020121	Hunting Permits	160,000.00	160,000.00	368,000.00	208,000.00	-
12020122	Produce Buying Licenses	290,892.00	290,892.00	669,100.00	378,208.00	-
12020123	Animal Health Certificate Licenses	250,000.00	250,000.00	575,000.00	325,000.00	-
12020124	Abattoir/Slaughter Licenses			-	-	-
12020125	Renewal of Fisher Licenses			-	-	-
12020126	Hiring Services			-	-	-
12020127	Borehole Drilling Licenses			-	-	-
12020129	Cinematograph Licenses			-	-	-
12020130	Liquor Licenses	685,000.00	685,000.00	-	(685,000.00)	-
12020136	Trade Permit Licenses	1,087,604.00	1,087,604.00	-	(1,087,604.00)	-
12020137	Motor Cycle Licence			-	-	-
12020138	Hackney Permit Licence			-	-	-
12020139	Buki Cigarettes Licence			-	-	-
12020140	Auctioneer Licence			-	-	-
12020141	Registration of Septic Tank Dislodging			-	-	-
12020142	Pit Sawing Licence			-	-	-
	<b>LICENCES TOTAL</b>	<b>4,329,677.54</b>	<b>4,329,677.54</b>	<b>5,881,400.00</b>	<b>1,551,722.46</b>	<b>-</b>

<b>2E</b>	<b>120204 FEES - GENERAL</b>			-	-	-
	12020404 Trade Union Fees			-	-	-
	12020417 Contractor Registration Fees			-	-	-
	12020418 Marriage/ Divorce Fees			-	-	-
	12020419 Attestation of Bachelorhood & Spinsterhood Fees			-	-	-
	12020425 Disinfection of Produce Fees			-	-	-
	12020426 Court Summons Fees			-	-	-
	12020427 Tender Fees			-	-	-
	12020436 Bill Board Advertisement Fees			-	-	-
	12020440 Medical Consultancy Fees			-	-	-
	12020441 Laboratory Fees			-	-	-
	12020442 Association Fees			-	-	-
	12020443 Birth & Death Registration Fees			-	-	-
	12020444 Burial Fees	1,600,000.00	1,600,000.00	3,680,000.00	2,080,000.00	-
	12020445 Change of Ownership Fees			-	-	-
	12020446 Agricultural/Vetinary Services Fees			-	-	-
	12020448 Development Levies			-	-	-
	12020449 Business/Trade Operating Fees	1,355,815.00	1,355,815.00	3,118,400.00	1,762,585.00	-
	12020450 Inspection Fees			-	-	-
	12020451 Timber & Forest Fees			-	-	-
	12020453 Applications Fees	1,375,892.00	1,375,892.00	3,164,600.00	1,788,708.00	-
	12020454 Parking Fees			-	-	-
	12020455 Learning Driving Test Fees			-	-	-
	12020456 Wharf Landing Fees			-	-	-
	12020457 Entertainment, Drumming and Temporary Both Permit Fees			-	-	-
	12020458 Control of Noise Permit Fees			-	-	-
	12020459 Naming of Street Registration Fees			-	-	-
	12020460 Tent At Sea Beech Permit Fees			-	-	-
	12020461 Beggars Minstrel Fees			-	-	-
	12020462 Open Air Preaching Permit Fees			-	-	-
	12020463 Dislodging of Septic Tank Charges			-	-	-
	12020464 Night Soil Disposal/Depot Fees			-	-	-
	12020465 Registration of Night Soil Contractors Fees	892,220.00	892,220.00	2,052,100.00	1,159,880.00	-
	12020466 Vault Fees			-	-	-
	12020467 Sand Dredging Fees			-	-	-
	<b>FEES TOTAL</b>	<b>5,223,927.00</b>	<b>5,223,927.00</b>	<b>12,015,100.00</b>	<b>6,791,173.00</b>	<b>-</b>
<b>2F</b>	<b>120205 FINES - GENERAL</b>			-	-	-
	12020501 Towing of Vehicle Fines and Fees	448,628.00	448,628.00	1,031,800.00	583,172.00	-
	12020502 Fines on Overdue Lost Library Books			-	-	-
	12020503 Impounding of Animals Fines			-	-	-
	<b>FINES TOTAL</b>	<b>448,628.00</b>	<b>448,628.00</b>	<b>1,031,800.00</b>	<b>583,172.00</b>	<b>-</b>

## NOTES TO THE FINANCIAL STATEMENT CONT'D

<b>2G</b>	<b>120206 SALES - GENERAL</b>					
	12020601 Sales of Journal & Publications			-	-	-
	12020603 Sales of ID Cards			-	-	-
	12020604 Sales of Stores/Scraps/Unserviceable Items	310,892.00	310,892.00	715,100.00	404,208.00	-
	12020605 Sales of Vaccines			-	-	-
	12020607 Sales of Consultancy Registration Forms			-	-	-
	12020608 Sales of Improved Seeds/Chemical			-	-	-
	12020609 Proceeds from Sales of Farm Produce			-	-	-
	12020610 Proceeds from Sales of Goods By Public Auctions			-	-	-
	12020611 Proceeds from Sales of Govt. Vehicles			-	-	-
	12020612 Proceeds from Sales of Drugs and Medications			-	-	-
	12020614 Sales of Govt. Buildings			-	-	-
	12020615 Sales of Uniforms			-	-	-
	<b>SALES TOTAL</b>	<b>310,892.00</b>	<b>310,892.00</b>	<b>715,100.00</b>	<b>404,208.00</b>	<b>-</b>
<b>2H</b>	<b>120207 EARNINGS -GENERAL</b>					
	12020701 Earnings from Consultancy Services			-	-	-
	12020702 Earnings from Laboratory Services			-	-	-
	12020703 Earnings from Hire of Plants & Equipment			-	-	-
	12020704 Earnings from the Use of Govt. Vehicles			-	-	-
	12020705 Earnings from the Use of Govt. Halls			-	-	-
	12020706 Earnings from Toll Gates			-	-	-
	12020707 Earnings from Medical Services			-	-	-
	12020708 Earnings from Agricultural Produce	695,892.00	695,892.00	1,600,600.00	904,708.00	-
	12020709 Earnings from Tourism/Culture/Arts Centres			-	-	-
	12020710 Earnings from Guest Houses			-	-	-
	12020711 Earnings from Commercial Activities	3,146,499.00	3,146,499.00	7,236,900.00	4,090,401.00	-
	12020712 Earnings from Environmental Sanitation Services	1,000,000.00	1,000,000.00	2,300,000.00	1,300,000.00	-
	<b>EARNINGS TOTAL</b>	<b>4,842,391.00</b>	<b>4,842,391.00</b>	<b>11,137,500.00</b>	<b>6,295,109.00</b>	<b>-</b>
<b>2I</b>	<b>120208 RENT ON GOVERNMENT BUILDINGS - GENERAL</b>					
	12020801 Rent on Govt. Quarters	78,285.00	78,285.00	360,100.00	281,815.00	-
	12020802 Rent on Govt. offices			-	-	-
	12020803 Rent on Govt Buildings	78,285.00	78,285.00	-	(78,285.00)	-
	12020804 Rent on Conference Centres			-	-	-
	12020805 Rent on Building At Aerodromes			-	-	-
	<b>RENT ON GOVERNMENT BUILDINGS TOTAL</b>	<b>156,570.00</b>	<b>156,570.00</b>	<b>360,100.00</b>	<b>203,530.00</b>	<b>-</b>
<b>2J</b>	<b>120209 RENT ON LAND &amp; OTHERS - GENERAL</b>					
	12020901 Rent on Govt. Land			-	-	-
	12020903 Rents & Premium on the Allocation of Land			-	-	-
	12020904 Rents of Plots & Sites Services Programme			-	-	-
	12020905 Lease Rental			-	-	-
	12020906 Rents on Govt. Properties			-	-	-
	<b>RENT ON LAND &amp; OTHERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2K</b>	<b>120210 REPAYMENTS - GENERAL</b>					
	12021002 Motor Vehicle Advances			-	-	-
	12021003 Bicycle Advances (Principal)			-	-	-
	12021004 Motor Vehicle Refurbishing Loan			-	-	-
	12021005 House Refurbishing Loan			-	-	-
	12021006 Refunds	3,300,305.54	3,300,305.54	7,590,700.00	4,290,394.46	-
	<b>REPAYMENTS TOTAL</b>	<b>3,300,305.54</b>	<b>3,300,305.54</b>	<b>7,590,700.00</b>	<b>4,290,394.46</b>	<b>-</b>
<b>2L</b>	<b>120211 INVESTMENT INCOME</b>					
	12021101 Operating Surplus			-	-	-
	12021102 Dividend Received			-	-	-
	12021103 Other Investment Income			-	-	-
	<b>INVESTMENT INCOME TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## NOTES TO THE FINANCIAL STATEMENT CONT'D

<b>2M</b>	<b>120212 INTEREST EARNED</b>				
	12021201 Motor Vehicle Advances		-	-	-
	12021202 Bicycle Advances (Interest)		-	-	-
	12021203 Refurbishing Loan		-	-	-
	12021204 Furniture Loan		-	-	-
	12021205 Interest on Housing Loan		-	-	-
	12021206 Interest on Loans to States		-	-	-
	12021207 Interest on Loans to Lgas		-	-	-
	12021208 Interest on Loans to Government Owned Companies		-	-	-
	12021209 Interest on Debenture Loans		-	-	-
	12021210 Bank Interest		-	-	-
	12021211 Gains on Foreign Exchange		-	-	-
	<b>INTEREST EARNED TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>20</b>	<b>120214 RATES</b>		-	-	-
	12021401 Tenement Rate		-	-	-
	12021402 Penalty For Tenement Rate		-	-	-
	12021403 Arreas of Tenement Rate		-	-	-
	12021404 Ground Rent		-	-	-
	12021405 Federal Government Grant in Lieu of Tenement Rate		-	-	-
	12021406 State Government Grant in Lieu of Tenement Rate		-	-	-
	<b>RATES TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>2P</b>	<b>120215 MISCELLANEOUS</b>		-	-	-
	12021501 Mortuary Hearse and Cementry Earnings		-	-	-
	12021502 Recovery of Losses and Overpayments		-	-	-
	12021503 Payment in Lieu of Registration Notices		-	-	-
	12021504 Unclaimed Deposit		-	-	-
	12021505 Indigene Certificate		-	-	-
	<b>MISCELLANEOUS TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>3</b>	<b>13 AID AND GRANTS</b>		-	-	-
	<b>1301 AID</b>		-	-	-
<b>3A</b>	<b>130101 DOMESTIC AIDS</b>		-	-	-
	13010101 Current Domestic Aids		-	-	-
	13010102 Capital Domestic Aids		-	-	-
	<b>DOMESTIC AIDS TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>3B</b>	<b>130102 FOREIGN AIDS</b>		-	-	-
	13010201 Current Foreign Aids		-	-	-
	13010202 Capital Foreign Aids		-	-	-
	<b>FOREIGN AIDS TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>3C</b>	<b>130203 DOMESTIC GRANTS</b>		-	-	-
	13020301 Current Domestic Grants		-	-	-
	13020302 Capital Domestic Grants		-	-	-
	<b>DOMESTIC GRANTS TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>3D</b>	<b>130204 FOREIGN GRANTS</b>		-	-	-
	13020401 Current Foreign Grants		-	-	-
	13020402 Capital Foreign Grants		-	-	-
	<b>FOREIGN GRANTS TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>4</b>	<b>14 CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS</b>		-	-	-
	<b>1401 TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</b>		-	-	-
	<b>140101 TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</b>		-	-	-
	14010101 Transfer from CRF to CDF		-	-	-
	<b>TRANSFER TO CDF TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>



## NOTES TO THE FINANCIAL STATEMENT CONT'D

5	<b>1402 OTHER CAPITAL RECEIPTS</b>		-	-	-
	<b>140202 OTHER CAPITAL RECEIPTS</b>		-	-	-
	14020201 Other Capital Receipts to CDF		-	-	-
	14020202 Sale of Fixed Assets		-	-	-
	<b>OTHER CAPITAL RECEIPTS TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>
6	<b>1403 LOANS/ BORROWINGS RECEIPT</b>		-	-	-
6A	<b>140301 DOMESTIC LOANS/ BORROWINGS RECEIPT</b>		-	-	-
	14030301 Domestic Loans/ Borrowings from Financial Institutions		-	-	-
	14030302 Domestic Loans/ Borrowings from Other Government Entities		-	-	-
	14030303 Domestic Loans/ Borrowings from Other Entities/ Organisations		-	-	-
	<b>DOMESTIC LOANS/ BORROWINGS TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>
6B	<b>140302 INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>		-	-	-
	14030201 International Loans/ Borrowings from Financial Institutions		-	-	-
	14030202 International Loans/ Borrowings from Other Government Entities		-	-	-
	14030203 International Loans/ Borrowings from Other Entities/ Organisations		-	-	-
	<b>INTERNATIONAL LOANS/ BORROWINGS TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>
7	<b>1404 DEBT FORGIVENESS</b>		-	-	-
7A	<b>140401 FOREIGN DEBT FORGIVENESS</b>		-	-	-
	14040101 Foreign Debt Forgiveness		-	-	-
7B	<b>140402 DOMESTIC DEBT FORGIVENESS</b>		-	-	-
	14040201 Domestic Debt Forgiveness		-	-	-
	<b>DEBT FORGIVENESS TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>
8	<b>1407 EXTRAORDINARY ITEMS</b>		-	-	-
	<b>140701 EXTRAORDINARY ITEMS</b>		-	-	-
	14070101 Extraordinary Items		-	-	-
	14070102 Unspecified Revenue		-	-	-
	<b>EXTRAORDINARY ITEMS TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>
9	<b>120216 BELOW THE LINE RECEIPTS</b>		-	-	-
	12021601 Deposit - Remittance		-	-	-
	12021602 With - Holding Tax Due to FIRS/SIRS		-	-	-
	12021603 VAT due to FIRS/SIRS - Remittance		-	-	-
	12021604 Unions Deductions - Remittance		-	-	-
	12021605 Loans Deduction from Salaries/Other Deduction from Payroll - Remittance		-	-	-
	12021606 Monthly Net Total Salary Control Accounts		-	-	-
	12021607 National Housing Fund (NHF) - Remittance		-	-	-
	12021608 PAYE Due to FIRS/SIRS - Remittance		-	-	-
	12021609 University Deductions		-	-	-
	12021610 BPP Deduction		-	-	-
	12021611 Contract Retention Deduction		-	-	-
	12021612 Contributory Pension Scheme		-	-	-
	<b>BELOW THE LINE RECEIPTS TOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>

Financial Statements of Ardo Kola Local Government Council  
Taraba State 2018

**NOTES TO THE FINANCIAL STATEMENT CONT'D**

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	<b>EXPENDITURES</b>						
10	<b>Personnel Cost</b>	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	1,100,000,000.00	739,893,278.41	677,082,327.92	62,810,950.49	-
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	75,000,000.00	59,375,000.00	56,771,629.39	2,603,370.61	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>1,175,000,000.00</b>	<b>799,268,278.41</b>	<b>733,853,957.31</b>	<b>65,414,321.10</b>	<b>-</b>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	24,349,160.86	24,349,160.86	19,479,300.00	4,869,860.86	-
	Utilities - General	13B	21,305,515.75	21,305,515.75	17,044,400.00	4,261,115.75	-
	Materials and Supplies - General	13C	15,218,225.54	15,218,225.54	12,174,500.00	3,043,725.54	-
	Maintenance Services - General	13D	60,872,902.15	42,500,500.00	33,669,800.00	8,830,700.00	-
	Training - General	13E	-	10,500,000.00	8,700,000.00	1,800,000.00	-
	Other Services - General	13F	30,436,451.08	30,436,451.08	24,349,000.00	6,087,451.08	-
	Consulting and Professional Services	13G	45,654,676.61	45,654,676.61	36,523,600.00	9,131,076.61	-
	Fuel and Lubricants	13H	60,872,902.15	60,872,902.15	48,698,200.00	12,174,702.15	-
	Financial Charges	13I	15,218,225.54	30,218,225.54	26,680,186.00	3,538,039.54	-
	Miscellaneous Expenses	13J	30,436,451.08	33,936,451.08	15,951,400.00	17,985,051.08	-
	<b>Overhead Cost Total</b>		<b>304,364,510.75</b>	<b>314,992,108.60</b>	<b>243,270,386.00</b>	<b>71,721,722.60</b>	<b>-</b>
14	<b>Loans and Advances</b>						
	Staff Loans and Advances	14A	-	-	-	-	-
	<b>Loans and Advances Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	242,207,904.98	570,528,802.94	541,980,583.06	28,548,219.88	-
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>242,207,904.98</b>	<b>570,528,802.94</b>	<b>541,980,583.06</b>	<b>28,548,219.88</b>	<b>-</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	<b>Subsidies Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	-
	Interest - Internal Public Debt	17C	60,872,902.15	40,872,902.15	38,535,306.92	2,337,595.23	-
	<b>Public Debt Charges Total</b>		<b>60,872,902.15</b>	<b>40,872,902.15</b>	<b>38,535,306.92</b>	<b>2,337,595.23</b>	<b>-</b>
18	<b>Transfers</b>						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	<b>Transfers - Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
19	<b>Below the Line Payments</b>	19	-	-	-	-	-
	<b>BTL Payments Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	<b>Capital Expenditure</b>						
	Purchase of Fixed Assets	20A	196,946,770.06	325,450,004.08	72,593,365.96	252,856,638.12	-
	Construction/Provision of Fixed Assets	20B	11,921,246.50	3,061,242.34	225,425,447.44	- 222,364,205.10	-
	Rehabilitation/Repairs of Fixed Assets	20C	65,918,608.20	3,058,604.12	23,674,818.68	- 20,616,214.56	-
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	-	-	-	-	-
	<b>Capital Expenditure Total</b>		<b>274,786,624.76</b>	<b>331,569,850.54</b>	<b>321,693,632.07</b>	<b>9,876,218.47</b>	<b>-</b>
	<b>TOTAL EXPENDITURE</b>		<b>2,057,231,942.64</b>	<b>2,057,231,942.64</b>	<b>1,879,333,865.36</b>	<b>177,898,077.28</b>	<b>-</b>

Financial Statements of Ardo Kola Local Government Council  
Taraba State 2018

**NOTES TO THE FINANCIAL STATEMENT CONT'D**

FDN	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	<b>2</b>	<b>EXPENDITURE</b>					
<b>10</b>	<b>21</b>	<b>Personnel cost</b>					
	<b>2101</b>	<b>Salaries and Wages</b>					
<b>10A</b>	<b>210101</b>	<b>Salaries and Wages</b>					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	1,100,000,000.00	739,893,278.41	677,082,327.92	62,810,950.49	560,453,308.39
	21010102	Overtime Payments					
	21010103	Consolidated Revenue Charges - Salaries/Allowances	109,375,000.00	59,375,000.00	56,771,629.39	2,603,370.61	55,620,219.76
	21010130	Salary Arrears					
		<b>TOTAL</b>	<b>1,209,375,000.00</b>	<b>799,268,278.41</b>	<b>733,853,957.31</b>	<b>65,414,321.10</b>	<b>616,073,528.15</b>
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					
	<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>					
<b>10B</b>	<b>210201</b>	<b>Allowances</b>	75,000,000.00				
		<b>TOTAL</b>					
	<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
<b>13</b>	<b>2202</b>	<b>OVERHEAD COST</b>					
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					
<b>13A</b>	<b>220201</b>	<b>TRAVEL AND TRANSPORT - GENERAL</b>					
	22020101	Local travels and transport: training	14,349,160.86	14,349,160.86	11,479,300.00	2,869,860.86	3,160,000.00
	22020102	Local travels and transport: others	10,000,000.00	10,000,000.00	8,000,000.00	2,000,000.00	3,092,600.00
	22020103	International travels & transport: training					1,988,300.00
	22020104	International travels: others					1,075,200.00
	22020105	Hotel Accommodation - Local					467,800.00
	22020106	Hotel Accommodation - International					
	22020107	Hotel Accommodation - Local Training					423,100.00
	22020108	Hotel Accommodation - International Training					
	22020109	Per Diems/Estacodes					4,693,500.00
		<b>TOTAL</b>	<b>24,349,160.86</b>	<b>24,349,160.86</b>	<b>19,479,300.00</b>	<b>4,869,860.86</b>	<b>14,900,500.00</b>
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					
<b>13B</b>	<b>220202</b>	<b>UTILITIES - GENERAL</b>					
	22020201	Electricity Charges	6,305,515.75	6,305,515.75	5,044,400.00	1,261,115.75	2,385,500.00
	22020202	Telephone Charges	5,000,000.00	5,000,000.00	4,000,000.00	1,000,000.00	257,500.00
	22020203	Internet Access Charges					335,100.00
	22020204	Satellite Broadcasting Access Charges					42,400.00
	22020205	Water Rates					
	22020206	Sewerage Charges					
	22020207	Leased Communication Lines					
	22020208	Software Charges/License Renewal					
	22020209	Interactive Learning					
	22020210	Multiyear Traffic Order					
	22020211	Other Utility Charges	10,000,000.00	10,000,000.00	8,000,000.00	2,000,000.00	340,800.00
		<b>TOTAL</b>	<b>21,305,515.75</b>	<b>21,305,515.75</b>	<b>17,044,400.00</b>	<b>4,261,115.75</b>	<b>3,361,300.00</b>
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					
<b>13C</b>	<b>220203</b>	<b>MATERIALS AND SUPPLIES - GENERAL</b>					
	22020301	Office Stationaries/Computer Consumables	5,218,225.54	5,218,225.54	4,174,500.00	1,043,725.54	2,353,500.00
	22020302	Books					11,971,600.00
	22020303	Newspapers					51,700.00
	22020304	Magazines and Periodicals					31,400.00
	22020305	Printing of Non Security Documents	3,000,000.00	3,000,000.00	2,400,000.00	600,000.00	449,300.00
	22020306	Printing of Security Documents					3,457,600.00
	22020307	Drugs/Laboratory/Medical Supplies					12,312,400.00
	22020308	Field and Camping Materials Supplies					
	22020309	Uniforms and Other Clothing					67,600.00
	22020310	Teachind Aids/Instructional Materials					4,570,200.00
	22020311	Food stuff/Catering Materials Supplies	7,000,000.00	7,000,000.00	5,600,000.00	1,400,000.00	
	22020312	Chemicals and Reagents Materials Supplies					6,839,500.00
	22020313	Other Materials and Supplies					2,793,100.00
		<b>TOTAL</b>	<b>15,218,225.54</b>	<b>15,218,225.54</b>	<b>12,174,500.00</b>	<b>3,043,725.54</b>	<b>44,897,900.00</b>

## NOTES TO THE FINANCIAL STATEMENT CONT'D

ECONOMIC CODE	DESCRIPTION					
13D	<b>220204 MAINTENANCE SERVICES GENERAL</b>					
22020401	Maintenance of Motor Vehicles/Transport Equipment	20,872,902.15	2,500,500.00	1,669,800.00	830,700.00	2,458,100.00
22020402	Maintenance of Office Furniture	15,000,000.00	15,000,000.00	12,000,000.00	3,000,000.00	18,900.00
22020403	Maintenance of Office Building/Residential Qtrs					100,000.00
22020404	Maintenance of Office/IT Equipment	10,000,000.00	10,000,000.00	8,000,000.00	2,000,000.00	-
22020405	Maintenance of Plant and Generators					170,000.00
22020406	Other Maintenance Services					51,200.00
22020407	Maintenance of Air Conditioners					20,000.00
22020408	Maintenance of Boats					-
22020409	Maintenance of Railway Equipments					-
22020410	Maintenance of Street Lights	8,000,000.00	8,000,000.00	6,400,000.00	1,600,000.00	-
22020411	Maintenance of Communication Equipments					-
22020412	Maintenance of Market/Public Places	7,000,000.00	7,000,000.00	5,600,000.00	1,400,000.00	-
22020413	Minor Road Maintenance					60,000.00
	<b>TOTAL</b>	<b>60,872,902.15</b>	<b>42,500,500.00</b>	<b>33,669,800.00</b>	<b>8,830,700.00</b>	<b>2,878,200.00</b>

ECONOMIC CODE	DESCRIPTION					
13E	<b>220205 TRAINING GENERAL</b>					
22020501	Local Training		6,000,000.00	5,200,000.00	800,000.00	39,572,700.00
22020502	International Training					3,355,700.00
22020503	Other Trainings					204,200.00
22020504	Seminars/Workshops and Conference		4,500,000.00	3,500,000.00	1,000,000.00	20,318,600.00
	<b>TOTAL</b>	<b>-</b>	<b>10,500,000.00</b>	<b>8,700,000.00</b>	<b>1,800,000.00</b>	<b>63,451,200.00</b>

ECONOMIC CODE	DESCRIPTION					
13F	<b>220206 OTHER SERVICE - GENERAL</b>					
22020601	Security Services	15,218,225.54	15,218,225.54	12,174,500.00	3,043,725.54	29,089,300.00
22020602	Office Rent	6,087,290.22	6,087,290.22	4,869,800.00	1,217,490.22	-
22020603	Residential Rent					-
22020604	Security Vote (Including Operations)	9,130,935.32	9,130,935.32	7,304,700.00	1,826,235.32	-
22020605	Cleaning and Fumigation Services					1,971,200.00
22020606	Land Uses Charges					-
22020607	Rescue Service					2,075,200.00
	<b>TOTAL</b>	<b>30,436,451.08</b>	<b>30,436,451.08</b>	<b>24,349,000.00</b>	<b>6,087,451.08</b>	<b>33,135,700.00</b>

ECONOMIC CODE	DESCRIPTION					
13G	<b>220207 CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>					
22020701	Financial Consulting	18,261,870.65	18,261,870.65	14,609,500.00	3,652,370.65	14,656,700.00
22020702	Information Technology Consulting	9,130,935.32	9,130,935.32	7,304,700.00	1,826,235.32	-
22020703	Legal Services					-
22020704	Engineering Services					-
22020705	Architectural Services					8,912,800.00
22020706	Surveying Services					-
22020707	Agricultural Consulting					-
22020708	Medical Consulting	11,413,669.15	11,413,669.15	9,130,900.00	2,282,769.15	1,538,100.00
22020709	Other Consultancy Services	6,848,201.49	6,848,201.49	5,478,500.00	1,369,701.49	55,973,095.68
22020710	Auditing					3,445,700.00
	<b>TOTAL</b>	<b>45,654,676.61</b>	<b>45,654,676.61</b>	<b>36,523,600.00</b>	<b>9,131,076.61</b>	<b>84,526,395.68</b>

ECONOMIC CODE	DESCRIPTION					
13H	<b>220208 FUEL AND LUBRICANTS - GENERAL</b>					
22020801	Motor Vehicle Fuel Cost	27,392,805.97	27,392,805.97	21,914,200.00	5,478,605.97	364,100.00
22020802	Other Transport Equipments Fuel Cost	9,130,935.32	9,130,935.32	7,304,700.00	1,826,235.32	112,000.00
22020803	Plant/Generator Fuel Cost	24,349,160.86	24,349,160.86	19,479,300.00	4,869,860.86	84,000.00
22020804	Aircraft Fuel Cost					-
22020805	Boat Fuel Cost					-
22020806	Cooking Gas/Fuel Cost					-
	<b>TOTAL</b>	<b>60,872,902.15</b>	<b>60,872,902.15</b>	<b>48,698,200.00</b>	<b>12,174,702.15</b>	<b>560,100.00</b>



## NOTES TO THE FINANCIAL STATEMENT CONT'D

ECONOMIC CODE	DESCRIPTION					
13I	<b>220209 FINANCIAL CHARGES GENERAL</b>					
22020901	Bank charges (Other Than Interest)	5,326,378.94	20,326,378.94	18,766,786.00	1,559,592.94	7,428,365.70
22020902	Insurance Premium	6,087,290.22	6,087,290.22	4,869,800.00	1,217,490.22	-
22020903	Loss on Foreign Exchange					-
22020904	Other CRF Bank Charges	3,804,556.38	3,804,556.38	3,043,600.00	760,956.38	-
	<b>TOTAL</b>	<b>15,218,225.54</b>	<b>30,218,225.54</b>	<b>26,680,186.00</b>	<b>3,538,039.54</b>	<b>7,428,365.70</b>
13J	<b>220210 MISCELLANEOUS EXPENSES - GENERAL</b>					
22021001	Refreshment and Meals	9,130,935.32	4,130,935.32	4,108,900.00	22,035.32	396,500.00
22021002	Honorarium and Sitting Allowance	6,087,290.22	6,087,290.22	2,739,300.00	3,347,990.22	4,730,000.00
22021003	Publicity and Advertisements					1,239,500.00
22021004	Medical Expenses - local	7,609,112.77	3,609,112.77	3,000,000.00	609,112.77	709,900.00
22021006	Postage and Courier Services					-
22021007	Welfare Packages	4,565,467.66	4,565,467.66	1,597,800.00	2,967,667.66	-
22021008	Subscription to Professional Bodies					-
22021009	Sporting Activities					988,000.00
22021010	Direct Teaching and Laboratory Cost					-
22021014	Annual Budget Expenses and Administration	3,043,645.11	3,043,645.11	2,434,900.00	608,745.11	-
22021019	Medical Expenses - International					-
22021020	Foreign Scholarship Scheme					-
22021021	Special Days/Celebrations					1,423,900.00
22021022	Youth Corpers Allowance					-
22021023	Development Plan Preparation Expenses					-
22021024	Final Account Preparation Expenses					-
22021025	Other Miscellaneous Expenses		3,500,000.00	2,070,500.00	1,429,500.00	260,600.00
22021026	Monitoring and Evaluation					-
22021027	Daily Rate Allowances					-
	<b>TOTAL</b>	<b>30,436,451.08</b>	<b>24,936,451.08</b>	<b>15,951,400.00</b>	<b>8,985,051.08</b>	<b>9,748,400.00</b>
14	<b>2203 LOANS AND ADVANCES</b>					
14A	<b>220301 STAFF LOANS AND ADVANCES - GENERAL</b>					
22030101	Motor Cycle Advances					-
22030102	Bicycle Advances					-
22030103	Refurbishing Advances					-
22030104	Correspondence Advances					-
22030105	Spectacle Advances					-
22030106	Motor Vehicle Advances					-
22030107	Furnishing Advances					-
22030108	Housing Loans					-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>2204 GRANTS AND CONTRIBUTIONS - GENERAL</b>					
15A	<b>220401 LOCAL GRANTS AND CONTRIBUTIONS</b>					
22040101	Grants to Other Government - Current					-
22040102	Grants to Other Government - Capital					-
22040103	Grants to Local government - Current					-
22040104	Grants to Local Government - Capital					-
22040105	Grants to Government Owned Companies - Current					-
22040106	Grant to Government Owned Companies - Capital					-
22040107	Grants to Private Companies - Current					-
22040108	Grants to Private Companies - Capital					-
22040109	Grants to Communities/NGO's					-
22040110	Contribution to State University	60,777,902.94	24,777,902.94	23,772,610.67	1,005,292.27	11,715,547.56
22040111	Grants/Allocation to Development Areas	90,000,000.00	41,000,000.00	36,678,342.12	4,321,657.88	-
22040112	Contribution to Traditional Councils	81,430,002.04	72,000,000.00	67,339,214.44	4,660,785.56	57,466,078.08
22040113	Contribution to Ministry for Local Government Affairs		12,500,000.00	11,496,395.70	1,003,604.30	6,632,945.22
22040115	Contribution to Local Government Education Authority		331,850,000.00	330,461,845.68	1,388,154.32	339,687,346.04
22040116	Contribution to Primary Health Care Development Agency					-
22040117	Contribution to Local government Staff Pension Board		24,800,000.00	22,849,284.84	1,950,715.16	21,823,771.20
22040118	Contribution to Local Government Service Commission		15,800,000.00	14,109,397.04	1,690,602.96	10,222,682.16
22040119	Contribution to Auditor General Local Government					-
22040120	Contingency		37,800,900.00	35,273,492.56	2,527,407.44	25,556,705.36
	<b>TOTAL</b>	<b>232,207,904.98</b>	<b>560,528,802.94</b>	<b>541,980,583.06</b>	<b>18,548,219.88</b>	<b>473,105,075.62</b>

## NOTES TO THE FINANCIAL STATEMENT CONT'D

16	2205	SUBSIDIES GENERAL				
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>				
16A	220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS				
	22050101	Subsidy to Government Owned Companies	-	-	-	-
	22050102	Meals subsidy to Government Schools	-	-	-	-
	22050104	Petroleum Subsidy	-	-	-	-
	22050106	Agricultural Inputs Subsidy	-	-	-	-
	22050108	Religious Pilgrimage Subsidy	-	-	-	-
		<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>				
16B	220502	SUBSIDY TO PRIVATE COMPANIES				
	22050201	Subsidy to Private Companies	-	-	-	-
		<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
17	2206	PUBLIC DEBT CHARGES				
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>				
17A	220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL				
	22060101	Foreign Interest/Discount - Treasury Bill	-	-	-	-
	22060102	Foreign Interest/Discount - Short term Borrowings	-	-	-	-
		<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>				
17B	220602	DOMESTIC INTEREST / DISCOUNT				
	22060201	Domestic Interest/Discount - Treasury Bill	-	-	-	-
	22060202	Domestic Interest/Discount - Short term Borrowings	-	-	-	-
	22060203	Settlement of Liabilities	-	-	-	-
		<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>				
17C	220603	INSURANCE PREMIUM				
	22060301	Interest - Internal Public Debt	60,872,902.15	40,872,902.15	38,535,306.92	2,337,595.23
		<b>TOTAL</b>	<u>60,872,902.15</u>	<u>40,872,902.15</u>	<u>38,535,306.92</u>	<u>2,337,595.23</u>
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>				
18	2207	TRANSFERS				
18A	220701	TRANSFERS TO OTHER FUNDS				
	22070101	Transfer to CDF	-	-	-	-
	22070102	Transfer to Sovereign Wealth Fund	-	-	-	-
	22070103	Transfer to Sinking Fund	-	-	-	-
		<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>				
18B	220702	TRANSFERS-PAYMENTS TO INDIVIDUALS				
	22070201	Transfers payments to individuals	-	-	-	-
	22070202	Transfers payments to unemployed	-	-	-	-
	22070203	Transfer payments to aged/vulnerable group	-	-	-	-
		<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

## NOTES TO THE FINANCIAL STATEMENT CONT'D

ECONOMIC CODE	DESCRIPTION					
20	23 CAPITAL EXPENDITURE GENERAL					-
20A	230101 PURCHASE OF FIXED ASSETS - GENERAL					-
	23010101 Purchase/Acquisition of Land					-
	23010102 Purchase of Office Building	20,613,380.95	33,613,380.95	32,700,348.93	913,032.02	-
	23010103 Purchase of Residential Buildings	15,000,000.00				-
	23010104 Purchase of Motor Cycles	50,000,000.00	80,000,000.00	79,318,256.92	681,743.08	1,000,000.00
	23010105 Purchase of Motor Vehicles	25,000,000.00				-
	23010106 Purchase of Vans					-
	23010107 Purchase of Trucks					-
	23010108 Purchase of Buses					-
	23010109 Purchase of Sea Boats					-
	23010110 Purchase of Ships					-
	23010111 Purchase of Trains					-
	23010112 Purchase of Office Furniture and Fittings					-
	23010113 Purchase of Computers					-
	23010114 Purchase of Computer Printers					-
	23010115 Purchase of Photocopying Machines					-
	23010116 Purchase of Typewriters					-
	23010117 Purchase of Shredding Machines					-
	23010118 Purchase of Scanners					-
	23010119 Purchase of Power Generating Set	15,613,380.95	25,613,380.95	24,768,523.23	844,857.72	-
	23010120 Purchase of Canteen/ Kitchen Equipment					-
	23010121 Purchase of Residential Furniture					-
	23010122 Purchase of Health/Medical Equipment					-
	23010123 Purchase of Fire Fighting Equipment					-
	23010124 Purchase of Teaching/Learning Aid Equipment					-
	23010125 Purchase of Library Books & Equipment					-
	23010126 Purchase of Sporting/Gaming Equipment					-
	23010127 Purchase of Agricultural Equipment/Irrigation	6,860,004.08	11,860,004.08	10,882,471.32	977,532.76	2,300,000.00
	23010128 Purchase of Security Equipment	2,860,004.08	4,860,004.08	4,537,010.77	322,993.31	-
	23010129 Purchase of Industrial Equipment					-
	23010130 Purchase of Recreational Facilities					-
	23010131 Purchase of Air Navigational Equipment					-
	23010132 Purchase of Defense Equipment					-
	23010133 Purchase of Surveying Equipment					-
	23010134 Purchase of Diving Equipment					-
	23010135 Kitting of Armed Forces Personnel					-
	23010136 Baam Salatuting and Ceremonials					-
	23010137 Purchase of Ship Spare/maintenance					-
	23010138 Purchase of Aero Spares/Maintenance					-
	23010139 Purchase of fertilizer	30,000,000.00	50,000,000.00	47,590,954.15	2,409,045.85	1,200,000.00
	<b>PURCHASE OF FIXED ASSETS -TOTAL</b>	<b>165,946,770.06</b>	<b>205,946,770.06</b>	<b>199,797,565.33</b>	<b>6,149,204.73</b>	<b>4,500,000.00</b>
20B	230201 CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL					-
	23020101 Construction/Provision of Office Buildings					-
	23020102 Construction/Provision of Residential Buildings					-
	23020103 Construction/Provision of Electricity					-
	23020104 Construction/Provision of Housing					-
	23020105 Construction/Provision of Water Facilities					-
	23020106 Construction/Provision of Hospital/Health Centers	6,000,000.08	10,000,000.08	9,518,190.96	481,809.12	-
	23020107 Construction/Provision of Public Schools	2,860,004.08	4,860,004.08	4,537,010.77	322,993.31	-
	23020110 Construction/Provision of Fire Fighting Stations					-
	23020111 Construction/Provision of Libraries					-
	23020112 Construction/Provision of Sporting Facilities					-
	23020113 Construction/Provision of Agricultural Facilities	12,000,000.00	20,000,000.00	19,036,381.66	963,618.34	-
	23020114 Construction/Provision of Roads					10,000,000.00
	23020115 Construction/Provision of Rail- ways					-
	23020116 Construction/Provision of Water -Ways	3,061,242.34	5,061,242.34	4,856,248.13	204,994.21	-
	23020117 Construction/Provision of Airport/Aerodromes					-
	23020118 Construction/Provision of Infrastructure					-
	23020119 Construction/Provision of Recreational Facilities					-
	23020122 Construction of Boundary Pillars/Right Ways					-
	23020123 Construction of Traffic Lights/Street Lights					-
	23020124 Construction of Markets/Parks	15,000,000.00	25,000,000.00	23,795,477.08	1,204,522.92	-
	23020125 Construction of Power generating Plants					-
	23020126 Construction/Provision of Cemeteries					-
	23020127 Construction/Provision of ICT Infrastructures	5,000,000.00	5,000,000.00		5,000,000.00	-
	<b>CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL</b>	<b>43,921,246.50</b>	<b>69,921,246.50</b>	<b>61,743,308.59</b>	<b>8,177,937.91</b>	<b>10,000,000.00</b>

## NOTES TO THE FINANCIAL STATEMENT CONT'D

<b>20C</b>	<b>230301 REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>				
		-	-	-	-
	23030101 Rehabilitation/Repairs - Residential Building	-	-	-	-
	23030102 Rehabilitation/Repairs - Electricity	12,000,000.00	-	-	-
	23030103 Rehabilitation/Repairs - Housing	-	-	-	-
	23030104 Rehabilitation/Repairs - Water Facilities	7,500,000.00	14,283,225.78	11,897,738.54	2,385,487.24
	23030105 Rehabilitation/Repairs - Hospital/Health Centers	-	-	-	3,000,000.00
	23030106 Rehabilitation/Repairs - Public Schools	-	-	-	-
	23030109 Rehabilitation/Repairs - Fire Fighting Stations	-	-	-	-
	23030110 Rehabilitation/Repairs - Libraries	-	-	-	-
	23030111 Rehabilitation/Repairs - Sporting Facilities	-	-	-	-
	23030112 Rehabilitation/Repairs - Agricultural Facilities	-	-	-	-
	23030113 Rehabilitation/Repairs - Roads	27,360,004.08	45,360,004.08	43,402,956.66	1,957,047.42
	23030114 Rehabilitation/Repairs - Rail Ways	-	-	-	-
	23030115 Rehabilitation/Repairs - Water Ways	-	-	-	-
	23030116 Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-	-
	23030118 Rehabilitation/Repairs - Recreational Facilities	1,628,600.08	2,628,600.08	2,583,554.39	45,045.69
	23030119 Rehabilitation/Repairs - Air Navigational Equipment	-	-	-	-
	23030121 Rehabilitation/Repairs - Office Buildings	-	-	-	-
	23030122 Rehabilitation/Repairs - Boundaries	15,000,000.00	-	-	-
	23030123 Rehabilitation/Repairs - Traffic/Street Lights	-	-	-	-
	23030124 Rehabilitation/Repairs - Markets/parks	-	-	-	-
	23030125 Rehabilitation/Repairs - Power Generating Plants	-	-	-	-
	23030126 Rehabilitation/Repairs of Cemeteries	-	-	-	-
	23030127 Rehabilitation/Repairs -ICT Infrastructures	1,430,004.04	2,430,004.04	2,268,508.56	161,495.48
	<b>REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL</b>	<b>64,918,608.20</b>	<b>64,701,833.98</b>	<b>60,152,758.15</b>	<b>4,549,075.83</b>
		<b>3,000,000.00</b>			
<b>20D</b>	<b>230401 PRESERVATION OF THE ENVIRONMENT - GNERAL</b>				
		-	-	-	-
	23040101 Tree Planting	-	-	-	-
	23040102 Erosion & Flood Control	-	-	-	-
	23040103 Wild life Conservation	-	-	-	-
	23040104 Industrial Pollution Preservation & Control	-	-	-	-
	23040105 Water Pollution Prevention & Control	-	-	-	-
	<b>PRESERVATION OF THE ENVIRONMENT - TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>20E</b>	<b>230501 ACQUISITION OF NON TANGIBLE ASSETS</b>				
		-	-	-	-
	23050101 Research and Development	-	-	-	-
	23050102 Computer Software Acquisition	-	-	-	-
	23050103 Monitoring and Evaluation	-	-	-	-
	23050104 Anniversaries/Celebration	-	-	-	-
	23050107 Margin For Increase In Costs	-	-	-	-
	23050128 Repayment of Capital Loan	-	-	-	-
	<b>ACQUISITION OF NON TANGIBLE ASSETS - TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>CAPITAL EXPENDITURE TOTAL</b>	<b>274,786,624.76</b>	<b>340,569,850.54</b>	<b>321,693,632.07</b>	<b>18,876,218.47</b>
		<b>17,500,000.00</b>			

## NOTES TO THE FINANCIAL STATEMENT CONT'D

NOTES	2018	2017
<b>21 CASH AND BANK BALANCES</b>	<b>₦</b>	<b>₦</b>
Cash Account		24,900.00
United Bank for Africa Plc (UBA)	64,678.85	405,557.64
	<u>64,678.85</u>	<u>430,457.64</u>
<b>29 PUBLIC FUNDS</b>		
Consolidated Revenue Fund - Surplus/(Deficit)	-	-
Capital Development Fund - Surplus/(Deficit)	64,678.85	430,457.64
	<u>64,678.85</u>	<u>430,457.64</u>