



GASHAKA LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST 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. | Sa'ad Khalid | - | Head of Local Gov't Admin |
| 2. | Ali Dahiru | - | DPRS |
| 3. | Emmanuel O Danbaba | - | DAGS |
| 4. | Daniel Ethan | - | Director Finance |
| 5. | Manaseh Gambo. D. | - | Director Agric. |
| 6. | Abubakar Aliyu D. | - | Director Works |
| 7. | Idris Yakubu | - | Director Legislative |
| 8. | Alh. Dahiru Umar | - | Director PHC |
| 9. | Irene P. Njoka | - | Director Social Development |

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 Gashaka Local Government and of its Financial Performance and Cash flows for the year ended 31st December, 2018.

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



**Director Finance/Treasurer
Gashaka Local Government Council**



AD 3504

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 GASHAKA LOCAL GOVERNMENT COUNCIL ON THE ACCOUNTS OF THE COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

We have audited the accompanying financial statements of Gashaka 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 **Gashaka 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 (MANAGI
FRC/2018/ICAN/00000018402



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

DATE: 20/10/2020

GASHAKA LOCAL GOVERNMENT COUNCIL, TARABA STATE

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2018

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,355,318,873.24	1,807,298,781.00
Independent Revenue	19,307,211.00	15,985,598.42
Total Receipts	2,374,626,084.24	1,823,284,379.42
Payments		
Personnel Cost	(661,811,156.89)	(527,473,778.94)
Social Benefits	-	-
Overhead Cost	(189,303,027.22)	(103,001,459.97)
Loans and Advances	-	-
Grants and Contributions	(883,229,601.78)	(848,599,993.48)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	(1,734,343,785.89)	(1,479,075,232.40)
Net Cash flow from Operating Activities	640,282,298.35	344,209,147.02
Investing Activities		
Purchase of Fixed Assets	(136,694,799.08)	(68,502,094.13)
Construction/Provision of Fixed Assets	(282,949,021.10)	(141,794,717.92)
Rehabilitation/Repairs of Fixed Assets	(102,833,317.95)	(51,533,033.25)
Preservation of the Environment	(9,348,483.45)	(4,684,821.20)
Acquisition of Non Tangible Assets	(64,373,842.63)	(32,259,771.82)
Net Cash Flow from Investing Activities	(596,199,464.20)	(298,774,438.32)
Financing Activities		
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)	(45,429,022.58)
Net Cash Flow from Financing Activities	(38,535,306.92)	(45,429,022.58)
Net Surplus/(Deficit) for the Year	5,547,527.23	5,686.12
Add: Opening Balance	53,339.99	47,653.87
Closing Cash Balance	5,600,867.22	53,339.99

**GASHAKA LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	5,600,867.22	53,339.99
TOTAL ASSETS		<u><u>5,600,867.22</u></u>	<u><u>53,339.99</u></u>
LIABILITIES			
Public Funds	29	5,600,867.22	53,339.99
TOTAL LIABILITIES		<u><u>5,600,867.22</u></u>	<u><u>53,339.99</u></u>

.....Chairman

.....Director Finance/Treasurer

**GASHAKA 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
		₦	₦	₦	₦	₦
OPENING BALANCE				53,339.99		47,653.87
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,464,498,800.00	2,464,498,800.00	2,355,318,873.24	109,179,926.76	1,807,298,781.00
Independent Revenue	2	65,039,100.00	65,039,100.00	19,307,211.00	45,731,889.00	15,985,598.42
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		2,529,537,900.00	2,529,537,900.00	2,374,626,084.24	154,911,815.76	1,823,284,379.42
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		2,529,537,900.00	2,529,537,900.00	2,374,679,424.23	154,858,475.77	1,823,332,033.29
EXPENDITURE						
Personnel Cost	10	565,965,958.00	609,907,100.00	661,811,156.89	(95,845,198.89)	527,473,778.94
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	447,508,382.07	164,604,700.00	189,303,027.22	258,205,354.85	103,001,459.97
Loans and Advances	14	31,209,618.01	-	-	31,209,618.01	-
Grants and Contributions	15	655,883,096.54	887,703,300.00	883,229,601.78	(227,346,505.24)	848,599,993.48
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	150,000,000.00	120,454,900.00	38,535,306.92	111,464,693.08	45,429,022.58
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		1,850,567,054.62	1,782,670,000.00	1,772,879,092.81	77,687,961.81	1,524,504,254.98
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		678,970,845.38	746,867,900.00	601,800,331.42	77,170,513.96	298,827,778.31
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	146,221,362.86	160,843,500.00	136,694,799.08	9,526,563.78	68,502,094.13
Construction/Provision of Fixed Assets	20B	343,889,284.00	378,278,200.00	282,949,021.10	60,940,262.90	141,794,717.92
Rehabilitation/Repairs of Fixed Assets	20C	110,000,000.00	121,000,000.00	102,833,317.95	7,166,682.05	51,533,033.25
Preservation of the Environment	20D	10,000,000.00	11,000,000.00	9,348,483.45	651,516.55	4,684,821.20
Acquisition of Non Tangible Assets	20E	68,860,198.52	75,746,200.00	64,373,842.63	4,486,355.90	32,259,771.82
TOTAL CAPITAL EXPENDITURE		678,970,845.38	746,867,900.00	596,199,464.20	82,771,381.18	298,774,438.32
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	5,600,867.22		53,339.99

**GASHAKA 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 ₦
OPENING BALANCE		-	-	-	-	47,653.87
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,464,498,800.00	2,464,498,800.00	2,355,318,873.24	109,179,926.76	1,807,298,781.00
Independent Revenue	2	65,039,100.00	65,039,100.00	19,307,211.00	45,731,889.00	15,985,598.42
TOTAL REVENUE		<u>2,529,537,900.00</u>	<u>2,529,537,900.00</u>	<u>2,374,626,084.24</u>	<u>154,911,815.76</u>	<u>1,823,332,033.29</u>
EXPENDITURE						
Personnel Cost	10	565,965,958.00	609,907,100.00	661,811,156.89	(95,845,198.89)	527,473,778.94
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	447,508,382.07	164,604,700.00	189,303,027.22	258,205,354.85	103,001,459.97
Loans and Advances	14	31,209,618.01	-	-	31,209,618.01	-
Grants and Contributions	15	655,883,096.54	887,703,300.00	883,229,601.78	(227,346,505.24)	848,599,993.48
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	150,000,000.00	120,454,900.00	38,535,306.92	111,464,693.08	45,429,022.58
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		<u>1,850,567,054.62</u>	<u>1,782,670,000.00</u>	<u>1,772,879,092.81</u>	<u>77,687,961.81</u>	<u>1,524,504,254.98</u>
BALANCE FOR THE PERIOD BEFORE TRANSFERS				<u>601,746,991.43</u>		<u>298,827,778.31</u>
TRANSFERS						
Transfer to Capital Development Fund				(601,746,991.43)		(298,827,778.31)
Transfer from Capital Development Fund		-	-	-	-	-
TRANSFERS TOTAL		<u>-</u>	<u>-</u>	<u>(601,746,991.43)</u>	<u>-</u>	<u>(298,827,778.31)</u>
CLOSING BALANCE		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	NOTES	APPROVED BUDGET 2018 ₦	FINALBUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE		-	-	53,339.99	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				601,746,991.43		298,827,778.31
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
CAPITAL RECEIPTS SUB-TOTAL		<u>-</u>	<u>-</u>	<u>601,746,991.43</u>	<u>-</u>	<u>298,827,778.31</u>
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE		<u>-</u>	<u>-</u>	<u>601,800,331.42</u>	<u>-</u>	<u>298,827,778.31</u>
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	20A	146,221,362.86	160,843,500.00	136,694,799.08	9,526,563.78	68,502,094.13
Construction/Provision of Fixed Assets - General	20B	343,889,284.00	378,278,200.00	282,949,021.10	60,940,262.90	141,794,717.92
Rehabilitation/Repairs of Fixed Assets - General	20C	110,000,000.00	121,000,000.00	102,833,317.95	7,166,682.05	51,533,033.25
Preservation of the Environment - General	20D	10,000,000.00	11,000,000.00	9,348,483.45	651,516.55	4,684,821.20
Acquisition of Non Tangible Assets	20E	68,860,198.52	75,746,200.00	64,373,842.63	4,486,355.90	32,259,771.82
TOTAL CAPITAL EXPENDITURE		<u>678,970,845.38</u>	<u>746,867,900.00</u>	<u>596,199,464.20</u>	<u>82,771,381.18</u>	<u>298,774,438.32</u>
CLOSING BALANCE		<u>-</u>	<u>-</u>	<u>5,600,867.22</u>	<u>-</u>	<u>53,339.99</u>

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Gashaka 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	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
1	1101	Government Share of FAAC (Statutory Revenue)	1					
	11010101	Local Government Share of FAAC		2,181,986,600.00	2,181,986,600.00	1,979,993,903.97	(201,992,696.03)	1,212,508,384.61
	11010104	Allocation From State Government		-	-	-	-	-
	11010105	Excess Petroleum Profit Tax (PPT Revenue)		-	-	12,208,382.71	12,208,382.71	47,803,072.50
	11010106	Exchange Difference		-	-	6,709,345.17	6,709,345.17	99,792,330.94
	11010107	Refund From Paris Club		-	-	-	-	-
	11010108	Recovered Excess Bank Charges		-	-	4,834,701.19	4,834,701.19	-
	11010109	Equalisation		-	-	38,934,996.32	38,934,996.32	171,970,314.27
	11010110	Budget Augmentation		-	-	-	-	-
	11010111	Refund From Federal Government		-	-	-	-	-
	11010112	Stabilization Fund Receipts		-	-	-	-	-
	11010113	Goods Value Consideration		-	-	-	-	-
	11010201	Local Government Share of VAT		239,305,400.00	239,305,400.00	312,637,543.88	73,332,143.88	275,224,678.68
	11010303	Local Government Share of Excess Crude Account		43,206,800.00	43,206,800.00	-	(43,206,800.00)	-
		Statutory Revenue Total		2,464,498,800.00	2,464,498,800.00	2,355,318,873.24	(109,179,926.76)	1,807,298,781.00
2	12	Independent Revenue						
	120101	Personal Taxes	2A	15,191,000.00	15,191,000.00	3,109,298.00	(12,081,702.00)	2,574,374.37
	120201	Licences - General	2B	14,786,600.00	14,786,600.00	4,767,668.00	(10,018,932.00)	3,947,438.40
	120204	Fees - General	2E	14,654,500.00	14,654,500.00	5,022,545.00	(9,631,955.00)	4,158,466.36
	120205	Fines - General	2F	-	-	-	-	-
	120206	Sales - General	2G	-	-	-	-	-
	120207	Earnings -General	2H	11,022,300.00	11,022,300.00	3,267,980.00	(7,754,320.00)	2,705,756.72
	120208	Rent on Government Buildings - General	2I	3,026,100.00	3,026,100.00	885,471.00	(2,140,629.00)	733,134.57
	120209	Rent on Land & Others - General	2J	-	-	-	-	-
	120210	Repayments - General	2K	2,697,200.00	2,697,200.00	888,121.00	(1,809,079.00)	735,328.66
	120211	Investment Income	2L	-	-	-	-	-
	120212	Interest Earned	2M	-	-	-	-	-
	120214	Rates	2O	3,465,000.00	3,465,000.00	1,257,478.00	(2,207,522.00)	1,041,141.48
	120215	Miscellaneous	2P	196,400.00	196,400.00	108,650.00	(87,750.00)	89,957.85
		Independent Revenue Total		65,039,100.00	65,039,100.00	19,307,211.00	(45,731,889.00)	15,985,598.42
3		Other Revenue Sources and Capital Receipts						
	130101	Domestic Aids	3A	-	-	-	-	-
	130102	Foreign Aids	3B	-	-	-	-	-
	130203	Domestic Grants	3C	-	-	-	-	-
	130204	Foreign Grants	3D	-	-	-	-	-
	140202	Other Capital Receipts	5	-	-	-	-	-
	140301	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	140302	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	140400	Debt Forgiveness	7	-	-	-	-	-
	140701	Extraordinary Items	8	-	-	-	-	-
		Other Revenue Sources and Capital Receipts - Total		-	-	-	-	-
		TOTAL REVENUE		2,529,537,900.00	2,529,537,900.00	2,374,626,084.24	(154,911,815.76)	1,823,284,379.42

NOTES TO THE FINANCIAL STATEMENT CONT'D

NN	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	APPROVED BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	1	REVENUE					
	11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
1	1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
	110101	LOCAL GOVERNMENT SHARE OF FAAC			-	-	-
	11010101	Local Government Share of FAAC	2,181,986,600.00	2,181,986,600.00	1,979,993,903.97	(201,992,696.03)	1,212,508,384.61
	11010104	Allocation from State Government	-	-	-	-	-
	11010105	Excess Petroleum Profit Tax (PPT Revenue)	-	-	12,208,382.71	12,208,382.71	47,803,072.50
	11010106	Exchange Difference	-	-	6,709,345.17	6,709,345.17	99,792,330.94
	11010107	Refund from Paris Club	-	-	-	-	-
	11010108	Recovered Excess Bank Charges	-	-	4,834,701.19	4,834,701.19	-
	11010109	Equalisation	-	-	38,934,996.32	38,934,996.32	171,970,314.27
	11010110	Budget Augmentation	-	-	-	-	-
	11010111	Refund from Federal Government	-	-	-	-	-
	11010112	Stabilization Fund Receipts	-	-	-	-	-
	11010113	Goods Value Consideration	-	-	-	-	-
	110102	GOVERNMENT SHARE OF VAT					
	11010201	Local Government Share of VAT	239,305,400.00	239,305,400.00	312,637,543.88	73,332,143.88	275,224,678.68
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
			-	-	-	-	-
	11010303	Local Government Share of Excess Crude Account	43,206,800.00	43,206,800.00	-	(43,206,800.00)	-
		STATUTORY REVENUE TOTAL	2,464,498,800.00	2,464,498,800.00	2,355,318,873.24	- 109,179,926.76	1,807,298,781.00
			-	-			
2	12	INDEPENDENT REVENUE					
	1201	TAX REVENUE					
2A	120101	PERSONAL TAXES					
	12010101	Community Development/Poll Tax	15,191,000.00	15,191,000.00	800,459.00	(14,390,541.00)	662,748.03
	12010104	Arrears: Community or Poll Tax	-	-	412,499.00	412,499.00	341,532.67
	12010105	Dev. Tax or Levy	-	-	494,543.00	494,543.00	409,461.82
	12010106	Arrears: Dev. Tax or Levy	-	-	184,069.00	184,069.00	152,401.77
	12010107	Cattle Tax (Where Applicable)	-	-	534,081.00	534,081.00	442,197.70
	12010108	Arrears: Cattle Tax (Where Applicable)	-	-	263,516.00	263,516.00	218,180.71
	12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	114,586.00	114,586.00	94,872.62
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	305,545.00	305,545.00	252,979.04
	12010111	Produce Sales Tax	-	-	-	-	-
	12010112	Entertainment Tax	-	-	-	-	-
		PERSONAL TAXES TOTAL	15,191,000.00	15,191,000.00	3,109,298.00	- 12,081,702.00	2,574,374.37
			-	-			
	1202	NON-TAX REVENUE					
2B	120201	LICENCES - GENERAL					
	12020102	Goldsmiths & Gold Dealer Licenses	-	-	-	-	-
	12020105	Radio/Television Station Licenses	-	-	-	-	-
	12020107	Boats & Canoe (Small Craft) License	-	-	63,229.00	63,229.00	52,351.08
	12020109	Registration of Voluntary Organizations	-	-	105,894.00	105,894.00	87,676.00
	12020110	Inland Water-Way License	-	-	-	-	-
	12020111	Bake House License	-	-	82,945.00	82,945.00	68,675.14
	12020112	Bicycles License & Hire Permits	173,300.00	173,300.00	519,400.00	346,100.00	430,042.42
	12020113	Brickmaking, Etc License	-	-	-	-	-
	12020114	Cart Licenses	-	-	40,386.00	40,386.00	33,437.99
	12020115	Dane Gun Licenses	-	-	362,467.00	362,467.00	300,108.18
	12020116	Cattle Dealer Licenses	3,707,600.00	3,707,600.00	210,675.00	(3,496,925.00)	174,430.47
	12020117	Dried Fish & Meat Licenses	-	-	-	-	-
	12020118	Pet (Dog) Licenses	-	-	141,351.00	141,351.00	117,032.97
	12020119	Fishing Permits	-	-	-	-	-
	12020120	Hawker'S Permits	1,155,000.00	1,155,000.00	406,457.00	(748,543.00)	336,530.14

NOTES TO THE FINANCIAL STATEMENT CONT'D

	12020121	Hunting Permits	-	-	-	-	-
	12020122	Produce Buying Licenses	-	-	406,722.00	406,722.00	336,749.55
	12020123	Animal Health Certificate Licenses	-	-	-	-	-
	12020124	Abattoir/Slaughter Licenses	877,800.00	877,800.00	487,388.00	(390,412.00)	403,537.77
	12020125	Renewal of Fisher Licenses	-	-	-	-	-
	12020126	Hiring Services	-	-	138,277.00	138,277.00	114,487.82
	12020127	Borehole Drilling Licenses	-	-	-	-	-
	12020129	Cinematograph Licenses	-	-	64,501.00	64,501.00	53,404.25
	12020130	Liquor Licenses	-	-	305,969.00	305,969.00	253,330.09
	12020136	Trade Permit Licenses	6,157,100.00	6,157,100.00	671,033.00	(5,486,067.00)	555,588.48
	12020137	Motor Cycle Licence	866,300.00	866,300.00	-	(866,300.00)	-
	12020138	Hackney Permit Licence	577,500.00	577,500.00	-	(577,500.00)	-
	12020139	Buki Cigarettes Licence	1,272,000.00	1,272,000.00	70,649.00	(1,201,351.00)	58,494.55
	12020140	Auctioneer Licence	-	-	194,351.00	194,351.00	160,914.85
	12020141	Registration of Septic Tank Dislodging	-	-	-	-	-
	12020142	Pit Sawing Licence	-	-	495,974.00	495,974.00	410,646.63
		LICENCES TOTAL	14,786,600.00	14,786,600.00	4,767,668.00	- 10,018,932.00	3,947,438.40
			-	-	-	-	-
2E	120204	FEES - GENERAL	-	-	-	-	-
	12020404	Trade Union Fees	577,500.00	577,500.00	-	(577,500.00)	-
	12020417	Contractor Registration Fees	909,000.00	909,000.00	-	(909,000.00)	-
	12020418	Marriage/ Divorce Fees	-	-	162,286.00	162,286.00	134,366.32
	12020419	Attestation of Bachelorhood & Spinsterhood Fees	-	-	-	-	-
	12020425	Disinfection of Produce Fees	-	-	204,156.00	204,156.00	169,033.00
	12020426	Court Summons Fees	-	-	-	-	-
	12020427	Tender Fees	-	-	413,665.00	413,665.00	342,498.07
	12020436	Bill Board Advertisement Fees	-	-	-	-	-
	12020440	Medical Consultancy Fees	1,732,500.00	1,732,500.00	-	(1,732,500.00)	-
	12020441	Laboratory Fees	-	-	941,068.00	941,068.00	779,166.66
	12020442	Association Fees	-	-	-	-	-
	12020443	Birth & Death Registration Fees	1,293,600.00	1,293,600.00	191,860.00	(1,101,740.00)	158,852.41
	12020444	Burial Fees	-	-	-	-	-
	12020445	Change of Ownership Fees	-	-	506,786.00	506,786.00	419,598.54
	12020446	Agricultural/Vetinary Services Fees	-	-	-	-	-
	12020448	Development Levies	-	-	-	-	-
	12020449	Business/Trade Operating Fees	1,386,000.00	1,386,000.00	1,093,602.00	(292,398.00)	905,458.71
	12020450	Inspection Fees	-	-	-	-	-
	12020451	Timber & Forest Fees	6,099,400.00	6,099,400.00	-	(6,099,400.00)	-
	12020453	Applications Fees	-	-	-	-	-
	12020454	Parking Fees	-	-	-	-	-
	12020455	Learning Driving Test Fees	-	-	-	-	-
	12020456	Wharf Landing Fees	-	-	-	-	-
	12020457	Entertainment, Drumming and Temporary Both Permit Fees	2,656,500.00	2,656,500.00	284,822.00	(2,371,678.00)	235,821.22
	12020458	Control of Noise Permit Fees	-	-	55,915.00	55,915.00	46,295.38
	12020459	Naming of Street Registration Fees	-	-	233,306.00	233,306.00	193,168.04
	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	-	-	212,424.00	212,424.00	175,878.58
	12020466	Vault Fees	-	-	400,945.00	400,945.00	331,966.42
	12020467	Sand Dredging Fees	-	-	321,710.00	321,710.00	266,363.01
		FEES TOTAL	14,654,500.00	14,654,500.00	5,022,545.00	- 9,631,955.00	4,158,466.36
			-	-	-	-	-
2F	120205	FINES - GENERAL	-	-	-	-	-
	12020501	Towing of Vehicle Fines and Fees	-	-	-	-	-
	12020502	Fines on Overdue Lost Library Books	-	-	-	-	-
	12020503	Impounding of Animals Fines	-	-	-	-	-
		FINES TOTAL	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

2G	120206	SALES - GENERAL	-	-	-	-	-
	12020601	Sales of Journal & Publications	-	-	-	-	-
	12020603	Sales of ID Cards	-	-	-	-	-
	12020604	Sales of Stores/Scraps/Unservicable Items	-	-	-	-	-
	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	-	-	-	-	-
		SALES TOTAL	-	-	-	-	-
2H	120207	EARNINGS -GENERAL	-	-	-	-	-
	12020701	Earnings from Consultancy Services	-	-	-	-	-
	12020702	Earnings from Laboratory Services	-	-	-	-	-
	12020703	Earnings from Hire of Plants & Equipment	2,585,000.00	2,585,000.00	900,099.00	(1,684,901.00)	745,245.97
	12020704	Earnings from the Use of Govt. Vehicles	-	-	-	-	-
	12020705	Earnings from the Use of Govt. Halls	-	-	-	-	-
	12020706	Earnings from Toll Gates	1,723,400.00	1,723,400.00	508,694.00	(1,214,706.00)	421,178.28
	12020707	Earnings from Medical Services	-	-	-	-	-
	12020708	Earnings from Agricultural Produce	4,308,400.00	4,308,400.00	1,323,463.00	(2,984,937.00)	1,095,774.43
	12020709	Earnings from Tourism/Culture/Arts Centres	-	-	-	-	-
	12020710	Earnings from Guest Houses	-	-	-	-	-
	12020711	Earnings from Commercial Activities	2,405,500.00	2,405,500.00	535,724.00	(1,869,776.00)	443,558.04
	12020712	Earnings from Environmental Sanitation Services	-	-	-	-	-
		EARNINGS TOTAL	11,022,300.00	11,022,300.00	3,267,980.00	- 7,754,320.00	2,705,756.72
2I	120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	-	-	-
	12020801	Rent on Govt. Quarters	-	-	367,767.00	367,767.00	304,496.37
	12020802	Rent on Govt. offices	-	-	-	-	-
	12020803	Rent on Govt Buildings	3,026,100.00	3,026,100.00	517,704.00	(2,508,396.00)	428,638.20
	12020804	Rent on Conference Centres	-	-	-	-	-
	12020805	Rent on Building At Aerodromes	-	-	-	-	-
		RENT ON GOVERNMENT BUILDINGS TOTAL	3,026,100.00	3,026,100.00	885,471.00	- 2,140,629.00	733,134.57
2J	120209	RENT ON LAND & OTHERS - GENERAL	-	-	-	-	-
	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	-	-	-	-	-
		RENT ON LAND & OTHERS TOTAL	-	-	-	-	-
2K	120210	REPAYMENTS - GENERAL	-	-	-	-	-
	12021002	Motor Vehicle Advances	1,732,500.00	1,732,500.00	428,558.00	(1,303,942.00)	354,828.88
	12021003	Bicycle Advances (Principal)	-	-	-	-	-
	12021004	Motor Vehicle Refurbishing Loan	-	-	-	-	-
	12021005	House Refurbishing Loan	964,700.00	964,700.00	459,563.00	(505,137.00)	380,499.78
	12021006	Refunds	-	-	-	-	-
		REPAYMENTS TOTAL	2,697,200.00	2,697,200.00	888,121.00	- 1,809,079.00	735,328.66
2L	120211	INVESTMENT INCOME	-	-	-	-	-
	12021101	Operating Surplus	-	-	-	-	-
	12021102	Dividend Received	-	-	-	-	-
	12021103	Other Investment Income	-	-	-	-	-
		INVESTMENT INCOME TOTAL	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

2M	120212	INTEREST EARNED	-	-	-	-	-
	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	-	-	-	-	-
		INTEREST EARNED TOTAL	-	-	-	-	-
			-	-	-	-	-
20	120214	RATES	-	-	-	-	-
	12021401	Tenement Rate	3,465,000.00	3,465,000.00	461,895.00	(3,003,105.00)	382,430.58
	12021402	Penalty For Tenement Rate	-	-	-	-	-
	12021403	Areas of Tenement Rate	-	-	180,200.00	180,200.00	149,198.39
	12021404	Ground Rent	-	-	541,660.00	541,660.00	448,472.81
	12021405	Federal Government Grant in Lieu of Tenement Rate	-	-	73,723.00	73,723.00	61,039.70
	12021406	State Government Grant in Lieu of Tenement Rate	-	-	-	-	-
		RATES TOTAL	3,465,000.00	3,465,000.00	1,257,478.00	- 2,207,522.00	1,041,141.48
			-	-	-	-	-
2P	120215	MISCELLANEOUS	-	-	-	-	-
	12021501	Mortuary Hearse and Cementry Earnings	-	-	-	-	-
	12021502	Recovery of Losses and Overpayments	-	-	-	-	-
	12021503	Payment in Lieu of Registration Notices	196,400.00	196,400.00	4,982.00	(191,418.00)	4,124.90
	12021504	Unclaimed Deposit	-	-	-	-	-
	12021505	Indigene Certificate	-	-	103,668.00	103,668.00	85,832.96
		MISCELLANEOUS TOTAL	196,400.00	196,400.00	108,650.00	- 87,750.00	89,957.85
			-	-	-	-	-
3	13	AID AND GRANTS	-	-	-	-	-
	1301	AID	-	-	-	-	-
3A	130101	DOMESTIC AIDS	-	-	-	-	-
	13010101	Current Domestic Aids	-	-	-	-	-
	13010102	Capital Domestic Aids	-	-	-	-	-
		DOMESTIC AIDS TOTAL	-	-	-	-	-
			-	-	-	-	-
3B	130102	FOREIGN AIDS	-	-	-	-	-
	13010201	Current Foreign Aids	-	-	-	-	-
	13010202	Capital Foreign Aids	-	-	-	-	-
		FOREIGN AIDS TOTAL	-	-	-	-	-
			-	-	-	-	-
3C	130203	DOMESTIC GRANTS	-	-	-	-	-
	13020301	Current Domestic Grants	-	-	-	-	-
	13020302	Capital Domestic Grants	-	-	-	-	-
		DOMESTIC GRANTS TOTAL	-	-	-	-	-
			-	-	-	-	-
3D	130204	FOREIGN GRANTS	-	-	-	-	-
	13020401	Current Foreign Grants	-	-	-	-	-
	13020402	Capital Foreign Grants	-	-	-	-	-
		FOREIGN GRANTS TOTAL	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

4	14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-	-
	1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	-	-	-	-	-
	140101	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	-	-	-	-	-
	14010101	Transfer from CRF to CDF	-	-	-	-	-
		TRANSFER TO CDF TOTAL	-	-	-	-	-
			-	-	-	-	-
5	1402	OTHER CAPITAL RECEIPTS	-	-	-	-	-
	140202	OTHER CAPITAL RECEIPTS	-	-	-	-	-
	14020201	Other Capital Receipts to CDF	-	-	-	-	-
	14020202	Sale of Fixed Assets	-	-	-	-	-
		OTHER CAPITAL RECEIPTS TOTAL	-	-	-	-	-
			-	-	-	-	-
6	1403	LOANS/ BORROWINGS RECEIPT	-	-	-	-	-
6A	140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	-	-	-	-	-
	14030301	Domestic Loans/ Borrowings from Financial Institutions	-	-	-	-	-
	14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	-
	14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-	-
		DOMESTIC LOANS/ BORROWINGS TOTAL	-	-	-	-	-
			-	-	-	-	-
6B	140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	-	-	-	-	-
	14030201	International Loans/ Borrowings from Financial Institutions	-	-	-	-	-
	14030202	International Loans/ Borrowings from Other Government Entities	-	-	-	-	-
	14030203	International Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-	-
		INTERNATIONAL LOANS/ BORROWINGS TOTAL	-	-	-	-	-
			-	-	-	-	-
7	1404	DEBT FORGIVENESS	-	-	-	-	-
7A	140401	FOREIGN DEBT FORGIVENESS	-	-	-	-	-
	14040101	Foreign Debt Forgiveness	-	-	-	-	-
7B	140402	DOMESTIC DEBT FORGIVENESS	-	-	-	-	-
	14040201	Domestic Debt Forgiveness	-	-	-	-	-
		DEBT FORGIVENESS TOTAL	-	-	-	-	-
			-	-	-	-	-
8	1407	EXTRAORDINARY ITEMS	-	-	-	-	-
	140701	EXTRAORDINARY ITEMS	-	-	-	-	-
	14070101	Extraordinary Items	-	-	-	-	-
	14070102	Unspecified Revenue	-	-	-	-	-
		EXTRAORDINARY ITEMS TOTAL	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	439,411,658.00	483,352,800.00	661,811,156.89	- 178,458,356.89	493,809,043.82
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	126,554,300.00	126,554,300.00	-	126,554,300.00	33,664,735.13
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	-	-	-	-	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		565,965,958.00	609,907,100.00	661,811,156.89	- 51,904,056.89	527,473,778.94
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	23,000,000.00	9,301,400.00	8,455,900.00	845,500.00	4,237,519.36
	220202	Utilities - General	13B	32,218,966.14	13,029,300.00	11,844,100.00	1,185,200.00	5,935,453.72
	220203	Materials and Supplies - General	13C	47,320,312.07	20,771,300.00	18,750,000.00	2,021,300.00	11,596,218.98
	220204	Maintenance Services - General	13D	18,500,000.00	40,515,200.00	35,678,500.00	4,836,700.00	17,879,626.60
	220205	Training - General	13E	186,462,229.15	16,990,800.00	15,000,000.00	1,990,800.00	7,516,975.18
	220206	Other Services - General	13F	45,079,525.00	2,200,000.00	2,000,000.00	200,000.00	1,002,263.36
	220207	Consulting and Professional Services	13G	29,146,649.71	33,059,800.00	71,450,000.00	- 38,390,200.00	35,805,858.44
	220208	Fuel and Lubricants	13H	14,000,000.00	-	-	-	-
	220209	Financial Charges	13I	25,000,000.00	23,100,000.00	21,000,000.00	2,100,000.00	16,459,481.42
	220210	Miscellaneous Expenses	13J	26,780,700.00	5,636,900.00	5,124,527.22	512,372.78	2,568,062.93
		Overhead Cost Total		447,508,382.07	164,604,700.00	189,303,027.22	- 24,698,327.22	103,001,459.97
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	31,209,618.01	-	-	-	-
		Loans and Advances Total		31,209,618.01	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	655,883,096.54	887,703,300.00	883,229,601.78	4,473,698.22	848,599,993.48
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		655,883,096.54	887,703,300.00	883,229,601.78	4,473,698.22	848,599,993.48
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		-	-	-	-	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	-
	220603	Interest - Internal Public Debt	17C	150,000,000.00	120,454,900.00	38,535,306.92	81,919,593.08	45,429,022.58
		Public Debt Charges Total		150,000,000.00	120,454,900.00	38,535,306.92	81,919,593.08	45,429,022.58

NOTES TO THE FINANCIAL STATEMENT CONT'D

18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	146,221,362.86	160,843,500.00	136,694,799.08	24,148,700.92	68,502,094.13
	230201	Construction/Provision of Fixed Assets	20B	343,889,284.00	378,278,200.00	282,949,021.10	95,329,178.90	141,794,717.92
	230301	Rehabilitation/Repairs of Fixed Assets	20C	110,000,000.00	121,000,000.00	102,833,317.95	18,166,682.05	51,533,033.25
	230401	Preservation of the Environment	20D	10,000,000.00	11,000,000.00	9,348,483.45	1,651,516.55	4,684,821.20
	230501	Acquisition of Non Tangible Assets	20E	68,860,198.52	75,746,200.00	64,373,842.63	11,372,357.37	32,259,771.82
		Capital Expenditure Total		678,970,845.38	746,867,900.00	596,199,464.20	150,668,435.80	298,774,438.32
		TOTAL EXPENDITURE		2,529,537,900.00	2,529,537,900.00	2,369,078,557.01	160,459,342.99	1,823,278,693.30

NOTES TO THE FINANCIAL STATEMENT CONT'D

FDN	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
	2	EXPENDITURE					
10	21	Personnel cost					
	2101	Salaries and Wages					
10A	210101	Salaries and Wages			-	-	-
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	439,411,658.00	483,352,800.00	661,811,156.89	- 178,458,356.89	493,809,043.82
	21010102	Overtime Payments		-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	126,554,300.00	126,554,300.00	-	126,554,300.00	33,664,735.13
	21010130	Salary Arrears		-	-	-	-
		TOTAL	565,965,958.00	609,907,100.00	661,811,156.89	- 51,904,056.89	527,473,778.94
	ECONOMIC CODE	DESCRIPTION					
	2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS					
10B	210201	Allowances					
		TOTAL	-	0	-	-	-
	22	OTHER RECURRENT COSTS					
13	2202	OVERHEAD COST					
	ECONOMIC CODE	DESCRIPTION					
13A	220201	TRAVEL AND TRANSPORT - GENERAL					
	22020101	Local travels and transport: training	8,778,637.14	3,550,500.00	3,227,700.00	322,800.00	1,617,502.72
	22020102	Local travels and transport: others	6,000,000.00	2,427,000.00	2,206,400.00	220,600.00	1,105,696.94
	22020103	International travels & transport: training	3,000,000.00	1,212,600.00	1,102,400.00	110,200.00	552,447.56
	22020104	International travels: others	5,221,362.86	2,111,300.00	1,919,400.00	191,900.00	961,872.14
	22020105	Hotel Accommodation - Local		-	-	-	-
	22020106	Hotel Accommodation - International		-	-	-	-
	22020107	Hotel Accommodation - Local Training		-	-	-	-
	22020108	Hotel Accommodation - International Training		-	-	-	-
	22020109	Per Diems/Estacodes		-	-	-	-
		TOTAL	23,000,000.00	9,301,400.00	8,455,900.00	845,500.00	4,237,519.36
	ECONOMIC CODE	DESCRIPTION					
13B	220202	UTILITIES - GENERAL					
	22020201	Electricity Charges	8,999,727.00	3,639,800.00	3,308,800.00	331,000.00	1,658,144.50
	22020202	Telephone Charges	5,000,000.00	2,022,400.00	1,838,400.00	184,000.00	921,280.48
	22020203	Internet Access Charges	7,000,000.00	2,830,200.00	2,572,800.00	257,400.00	1,289,311.58
	22020204	Satellite Broadcasting Access Charges	6,000,000.00	2,427,200.00	2,206,400.00	220,800.00	1,105,696.94
	22020205	Water Rates	5,219,239.14	2,109,700.00	1,917,700.00	192,000.00	961,020.22
	22020206	Sewerage Charges		-	-	-	-
	22020207	Leased Communication Lines		-	-	-	-
	22020208	Software Charges/License Renewal		-	-	-	-
	22020209	Interactive Learning		-	-	-	-
	22020210	Multiyear Traffic Order		-	-	-	-
	22020211	Other Utility Charges		-	-	-	-
		TOTAL	32,218,966.14	13,029,300.00	11,844,100.00	1,185,200.00	5,935,453.72
	ECONOMIC CODE	DESCRIPTION					
13C	220203	MATERIALS AND SUPPLIES - GENERAL					
	22020301	Office Stationaries/Computer Consumables	5,000,000.00	880,000.00	748,700.00	131,300.00	375,197.29
	22020302	Books		6,073,100.00	5,520,900.00	552,200.00	2,766,697.88
	22020303	Newspapers	2,500,000.00	460,900.00	418,400.00	42,500.00	209,673.49
	22020304	Magazines and Periodicals	1,000,000.00	255,200.00	231,700.00	23,500.00	116,112.21
	22020305	Printing of Non Security Documents	6,000,000.00	302,500.00	274,900.00	27,600.00	137,761.10
	22020306	Printing of Security Documents		823,900.00	748,700.00	75,200.00	2,575,197.29
	22020307	Drugs/Laboratory/Medical Supplies	15,000,000.00	5,434,000.00	4,938,200.00	495,800.00	2,474,688.46
	22020308	Field and Camping Materials Supplies	5,000,000.00	-	-	-	-
	22020309	Uniforms and Other Clothing		38,500.00	34,600.00	3,900.00	17,339.16
	22020310	Teachind Aids/Instructional Materials	4,000,000.00	2,323,200.00	2,111,200.00	212,000.00	1,057,989.20
	22020311	Food stuff/Catering Materials Supplies	6,820,312.07	-	-	-	-
	22020312	Chemicals and Reagents Materials Supplies		2,860,000.00	2,576,300.00	283,700.00	1,291,065.54
	22020313	Other Materials and Supplies	2,000,000.00	1,320,000.00	1,146,400.00	173,600.00	574,497.36
		TOTAL	47,320,312.07	20,771,300.00	18,750,000.00	2,021,300.00	11,596,218.98

NOTES TO THE FINANCIAL STATEMENT CONT'D

ECONOMIC CODE	DESCRIPTION					
			-	-	-	-
13D	220204 MAINTENANCE SERVICES GENERAL		-	-	-	-
	22020401 Maintenance of Motor Vehicles/Transport Equipment	1,500,000.00	-	-	-	-
	22020402 Maintenance of Office Furniture	3,000,000.00	3,604,700.00	2,863,700.00	741,000.00	1,435,090.79
	22020403 Maintenance of Office Building/Residential Qtrs		7,700,000.00	6,683,400.00	1,016,600.00	3,349,263.46
	22020404 Maintenance of Office/IT Equipment	4,000,000.00	4,400,000.00	3,819,700.00	580,300.00	1,914,172.67
	22020405 Maintenance of Plant and Generators	1,000,000.00	3,300,000.00	2,863,700.00	436,300.00	1,435,090.79
	22020406 Other Maintenance Services	2,000,000.00	2,200,000.00	1,911,900.00	288,100.00	958,113.66
	22020407 Maintenance of Air Conditioners		-	-	-	-
	22020408 Maintenance of Boats		-	-	-	-
	22020409 Maintenance of Railway Equipments		-	-	-	-
	22020410 Maintenance of Street Lights		3,158,100.00	2,863,700.00	294,400.00	1,435,090.79
	22020411 Maintenance of Communication Equipments	4,000,000.00	4,202,000.00	3,819,700.00	382,300.00	1,914,172.67
	22020412 Maintenance of Market/Public Places	3,000,000.00	3,150,400.00	2,863,700.00	286,700.00	1,435,090.79
	22020413 Minor Road Maintenance		8,200,000.00	7,989,000.00	811,000.00	4,003,540.98
	TOTAL	18,500,000.00	40,515,200.00	35,678,500.00	4,836,700.00	17,879,626.60
			-	-	-	-
			-	-	-	-
			-	-	-	-
13E	220205 TRAINING GENERAL		-	-	-	-
	22020501 Local Training	120,000,000.00	11,000,000.00	9,653,400.00	1,346,600.00	4,837,624.55
	22020502 International Training	16,462,229.15	1,480,800.00	1,324,300.00	156,500.00	663,648.68
	22020503 Other Trainings		-	-	-	-
	22020504 Seminars/Workshops and Conference	50,000,000.00	4,510,000.00	4,022,300.00	487,700.00	2,015,701.95
	TOTAL	186,462,229.15	16,990,800.00	15,000,000.00	1,990,800.00	7,516,975.18
			-	-	-	-
			-	-	-	-
			-	-	-	-
13F	220206 OTHER SERVICE - GENERAL		-	-	-	-
	22020601 Security Services	10,000,000.00	2,200,000.00	2,000,000.00	200,000.00	1,002,263.36
	22020602 Office Rent		-	-	-	-
	22020603 Residential Rent		-	-	-	-
	22020604 Security Vote (Including Operations)	35,079,525.00	-	-	-	-
	22020605 Cleaning and Fumigation Services		-	-	-	-
	22020606 Land Uses Charges		-	-	-	-
	22020607 Rescue Service		-	-	-	-
	TOTAL	45,079,525.00	2,200,000.00	2,000,000.00	200,000.00	1,002,263.36
			-	-	-	-
			-	-	-	-
			-	-	-	-
13G	220207 CONSULTING & PROFESSIONAL SERVICE - GENERAL		-	-	-	-
	22020701 Financial Consulting	5,000,000.00	3,882,500.00	3,529,500.00	353,000.00	1,768,744.26
	22020702 Information Technology Consulting	2,000,000.00	1,554,300.00	1,413,000.00	141,300.00	708,099.06
	22020703 Legal Services	4,000,000.00	3,105,300.00	2,823,000.00	282,300.00	1,414,694.73
	22020704 Engineering Services		-	2,116,500.00	- 2,116,500.00	1,060,645.20
	22020705 Architectural Services		-	1,413,000.00	- 1,413,000.00	708,099.06
	22020706 Surveying Services		-	37,866,200.00	- 37,866,200.00	18,975,952.37
	22020707 Agricultural Consulting	5,000,000.00	4,802,600.00	4,366,000.00	436,600.00	2,187,940.91
	22020708 Medical Consulting	8,916,649.71	11,519,200.00	10,472,000.00	1,047,200.00	5,247,850.94
	22020709 Other Consultancy Services	4,230,000.00	8,195,900.00	7,450,800.00	745,100.00	3,733,831.91
	22020710 Auditing		-	-	-	-
	TOTAL	29,146,649.71	33,059,800.00	71,450,000.00	- 38,390,200.00	35,805,858.44
			-	-	-	-
			-	-	-	-
			-	-	-	-
13H	220208 FUEL AND LUBRICANTS - GENERAL		-	-	-	-
	22020801 Motor Vehicle Fuel Cost	4,000,000.00	-	-	-	-
	22020802 Other Transport Equipments Fuel Cost		-	-	-	-
	22020803 Plant/Generator Fuel Cost	10,000,000.00	-	-	-	-
	22020804 Aircraft Fuel Cost		-	-	-	-
	22020805 Boat Fuel Cost		-	-	-	-
	22020806 Cooking Gas/Fuel Cost		-	-	-	-
	TOTAL	14,000,000.00	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

	ECONOMIC CODE	DESCRIPTION					
				-	-	-	
13I	220209	FINANCIAL CHARGES GENERAL		-	-	-	-
	22020901	Bank charges (Other Than Interest)	25,000,000.00	23,083,700.00	20,985,200.00	2,098,500.00	16,452,064.67
	22020902	Insurance Premium		3,300.00	3,000.00	300.00	1,503.40
	22020903	Loss on Foreign Exchange		4,800.00	4,400.00	400.00	2,204.98
	22020904	Other CRF Bank Charges		3,000.00	2,700.00	300.00	1,353.06
	22020905	Admin Charges (JAAC)		5,200.00	4,700.00	500.00	2,355.32
		TOTAL	25,000,000.00	23,100,000.00	21,000,000.00	2,100,000.00	16,459,481.42
				-	-	-	
				-	-	-	
				-	-	-	
13J	220210	MISCELLANEOUS EXPENSES - GENERAL		-	-	-	-
	22021001	Refreshment and Meals	18,800.00	21,700.00	19,700.00	2,000.00	9,872.29
	22021002	Honorarium and Sitting Allowance	5,322,200.00	22,100.00	20,127.22	1,972.78	10,086.39
	22021003	Publicity and Advertisements	6,261,600.00	24,200.00	22,000.00	2,200.00	11,024.90
	22021004	Medical Expenses - local	2,767,300.00	16,500.00	15,000.00	1,500.00	7,516.98
	22021006	Postage and Courier Services	3,869,500.00	229,200.00	208,400.00	20,800.00	104,435.84
	22021007	Welfare Packages	209,300.00	240,200.00	218,400.00	21,800.00	109,447.16
	22021008	Subscription to Professional Bodies	136,000.00	156,100.00	141,900.00	14,200.00	71,110.59
	22021009	Sporting Activities	2,486,800.00	335,600.00	305,100.00	30,500.00	152,895.28
	22021010	Direct Teaching and Laboratory Cost	398,500.00	457,500.00	415,900.00	41,600.00	208,420.67
	22021014	Annual Budget Expenses and Administration	589,600.00	676,800.00	615,300.00	61,500.00	308,346.32
	22021019	Medical Expenses - International	18,400.00	21,100.00	19,200.00	1,900.00	9,621.73
	22021020	Foreign Scholarship Scheme	467,100.00	536,300.00	487,500.00	48,800.00	244,301.69
	22021021	Special Days/Celebrations	892,300.00	447,000.00	406,400.00	40,600.00	203,659.91
	22021022	Youth Corpers Allowance	534,600.00	613,700.00	557,900.00	55,800.00	279,581.36
	22021023	Development Plan Preparation Expenses	178,400.00	204,800.00	186,200.00	18,600.00	93,310.72
	22021024	Final Account Preparation Expenses	1,423,400.00	1,634,100.00	1,485,500.00	148,600.00	744,431.11
	22021025	Other Miscellaneous Expenses	1,206,900.00	-	-	-	-
	22021026	Monitoring and Evaluation	-	-	-	-	-
	22021027	Daily Rate Allowances	-	-	-	-	-
		TOTAL	26,780,700.00	5,636,900.00	5,124,527.22	512,372.78	2,568,062.93
				-	-	-	
14	2203	LOANS AND ADVANCES		-	-	-	
				-	-	-	
				-	-	-	
14A	220301	STAFF LOANS AND ADVANCES - GENERAL		-	-	-	-
	22030101	Motor Cycle Advances	31,209,618.01	-	-	-	-
	22030102	Bicycle Advances		-	-	-	-
	22030103	Refurbishing Advances		-	-	-	-
	22030104	Correspondence Advances		-	-	-	-
	22030105	Spectacle Advances		-	-	-	-
	22030106	Motor Vehicle Advances		-	-	-	-
	22030107	Furnishing Advances		-	-	-	-
	22030108	Housing Loans		-	-	-	-
		TOTAL	31,209,618.01	-	-	-	-
				-	-	-	
15	2204	GRANTS AND CONTRIBUTIONS - GENERAL		-	-	-	
				-	-	-	
				-	-	-	
15A	220401	LOCAL GRANTS AND CONTRIBUTIONS		-	-	-	-
	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	26,091,648.00	-	-	-	-
	22040106	Grant to Government Owned Companies - Capital		-	-	-	-
	22040107	Grants to Private Companies - Current		-	-	-	-
	22040108	Grants to Private Companies - Capital	15,628,900.00	-	-	-	-
	22040109	Grants to Communities/NGO's		-	-	-	-
	22040110	Contribution to State University		73,194,200.00	66,540,186.95	6,654,013.05	52,220,638.33

NOTES TO THE FINANCIAL STATEMENT CONT'D

	22040111	Grants/Allocation to Development Areas	315,049,388.91	-	-	-	-
	22040112	Contribution to Traditional Councils		123,473,300.00	188,475,192.80	- 65,001,892.80	174,987,322.04
	22040113	Contribution to Ministry for Local Government Affairs	34,135,443.07	35,396,500.00	32,178,632.53	3,217,867.47	25,433,848.87
	22040115	Contribution to Local Government Education Authority	150,000,000.00	457,816,000.00	416,196,347.02	41,619,652.98	423,059,235.24
	22040116	Contribution to Primary Health Care Development Agency	110,049,000.00	-	-	-	-
	22040117	Contribution to Local government Staff Pension Board		44,673,600.00	40,612,349.74	4,061,250.26	52,918,164.64
	22040118	Contribution to Local Government Service Commission	4,928,716.56	43,441,800.00	39,492,550.51	3,949,249.49	34,136,618.96
	22040119	Contribution to Auditor General Local Government		-	-	-	-
	22040120	Contingency		109,707,900.00	99,734,342.24	9,973,557.76	85,844,165.42
		TOTAL	655,883,096.54	887,703,300.00	883,229,601.78	4,473,698.22	848,599,993.48
16	2205	SUBSIDIES GENERAL		-	-	-	-
	ECONOMIC CODE	DESCRIPTION		-	-	-	-
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		-	-	-	-
		TOTAL	-	0	-	-	-
	ECONOMIC CODE	DESCRIPTION		-	-	-	-
16B	220502	SUBSIDY TO PRIVATE COMPANIES		-	-	-	-
	22050201	Subsidy to Private Companies		-	-	-	-
		TOTAL		-	-	-	-
17	2206	PUBLIC DEBT CHARGES		-	-	-	-
	ECONOMIC CODE	DESCRIPTION		-	-	-	-
17A	220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		-	-	-	-
	22060101	Foreign Interest/Discount - Treasury Bill		-	-	-	-
	22060102	Foreign Interest/Discount - Short term Borrowings		-	-	-	-
		TOTAL		-	-	-	-
	ECONOMIC CODE	DESCRIPTION		-	-	-	-
17B	220602	DOMESTIC INTEREST / DISCOUNT		-	-	-	-
	22060201	Domestic Interest/Discount - Treasury Bill		-	-	-	-
	22060202	Domestic Interest/Discount - Short term Borrowings		-	-	-	-
	22060203	Settlement of Liabilities		-	-	-	-
		TOTAL		-	-	-	-
	ECONOMIC CODE	DESCRIPTION		-	-	-	-
17C	220603	INSURANCE PREMIUM		-	-	-	-
	22060301	Interest - Internal Public Debt	150,000,000.00	120,454,900.00	38,535,306.92	81,919,593.08	45,429,022.58
		TOTAL	150,000,000.00	120,454,900.00	38,535,306.92	81,919,593.08	45,429,022.58
	ECONOMIC CODE	DESCRIPTION		-	-	-	-
18	2207	TRANSFERS		-	-	-	-
18A	220701	TRANSFERS TO OTHER FUNDS		-	-	-	-
	22070101	Transfer to CDF		-	-	-	-
	22070102	Transfer to Sovereign Wealth Fund		-	-	-	-
	22070103	Transfer to Sinking Fund		-	-	-	-
	22070109	Transfer to Joint Project Account (MLGA)		-	-	-	-
		TOTAL		-	-	-	-
18B	220702	TRANSFERS-PAYMENTS TO INDIVIDUALS		-	-	-	-

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		-	-	-	-
	23010103 Purchase of Residential Buildings		-	-	-	-
	23010104 Purchase of Motor Cycles		-	-	-	-
	23010105 Purchase of Motor Vehicles	12,000,000.00	13,200,000.00	11,218,180.14	1,981,819.86	5,621,785.45
	23010106 Purchase of Vans		-	-	-	-
	23010107 Purchase of Trucks		-	-	-	-
	23010108 Purchase of Buses	37,221,362.86	40,943,500.00	34,796,329.47	6,147,170.53	17,437,543.00
	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	12,000,000.00	13,200,000.00	11,218,180.14	1,981,819.86	5,621,785.45
	23010120 Purchase of Canteen/ Kitchen Equipment		-	-	-	-
	23010121 Purchase of Residential Furniture		-	-	-	-
	23010122 Purchase of Health/Medical Equipment	20,000,000.00	22,000,000.00	18,696,966.90	3,303,033.10	9,369,642.41
	23010123 Purchase of Fire Fighting Equipment	2,000,000.00	2,200,000.00	1,869,696.69	330,303.31	936,964.24
	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	12,000,000.00	13,200,000.00	11,218,180.14	1,981,819.86	5,621,785.45
	23010128 Purchase of Security Equipment		-	-	-	-
	23010129 Purchase of Industrial Equipment		-	-	-	-
	23010130 Purchase of Recreational Facilities		-	-	-	-
	23010131 Purchase of Air Navigational Equipment	4,000,000.00	4,400,000.00	3,739,393.38	660,606.62	1,873,928.48
	23010132 Purchase of Defense Equipment		-	-	-	-
	23010133 Purchase of Surveying Equipment	5,000,000.00	5,500,000.00	4,674,241.73	825,758.27	2,342,410.60
	23010134 Purchase of Diving Equipment	6,000,000.00	6,600,000.00	5,609,090.07	990,909.93	2,810,892.72
	23010135 Kitting of Armed Forces Personnel		-	-	-	-
	23010136 Baam Salauting and Ceremonials		-	-	-	-
	23010137 Purchase of Ship Spare/maintenance	15,000,000.00	16,500,000.00	14,022,725.18	2,477,274.82	7,027,231.81
	23010138 Purchase of Aero Spares/Maintenance	13,000,000.00	14,300,000.00	12,153,028.49	2,146,971.51	6,090,267.57
	23010139 Purchase of fertilizer	8,000,000.00	8,800,000.00	7,478,786.76	1,321,213.24	3,747,856.96
	PURCHASE OF FIXED ASSETS -TOTAL	146,221,362.86	160,843,500.00	136,694,799.08	24,148,700.92	68,502,094.13
			-	-	-	
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	50,000,000.00	55,000,000.00	46,742,417.25	8,257,582.75	23,424,106.02
	23020105 Construction/Provision of Water Facilities	20,000,000.00	22,000,000.00	18,696,966.90	3,303,033.10	9,369,642.41
	23020106 Construction/Provision of Hospital/Health Centers	10,000,000.00	11,000,000.00	9,348,483.45	1,651,516.55	4,684,821.20
	23020107 Construction/Provision of Public Schools	4,000,000.00	4,400,000.00	3,739,393.38	660,606.62	1,873,928.48
	23020110 Construction/Provision of Fire Fighting Stations		-	-	-	-
	23020111 Construction/Provision of Libraries	3,000,000.00	3,300,000.00	2,804,545.04	495,454.96	1,405,446.36
	23020112 Construction/Provision of Sporting Facilities		-	-	-	-
	23020113 Construction/Provision of Agricultural Facilities	1,000,000.00	1,100,000.00	934,848.35	165,151.65	468,482.12
	23020114 Construction/Provision of Roads	52,889,284.00	58,178,200.00	49,443,459.62	8,734,740.38	24,777,683.92
	23020115 Construction/Provision of Rail- ways		-	-	-	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

	23020116	Construction/Provision of Water -Ways		-	-	-	-
	23020117	Construction/Provision of Airport/Aerodromes		-	-	-	-
	23020118	Construction/Provision of Infrastructure	3,000,000.00	3,300,000.00	2,804,545.04	495,454.96	1,405,446.36
	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		-	-	-	-
	23020125	Construction of Power generating Plants	88,000,000.00	96,800,000.00	82,266,654.36	14,533,345.64	41,226,426.60
	23020126	Construction/Provision of Cemeteries		-	-	-	-
	23020127	Construction/Provision of ICT Infrastructures	112,000,000.00	123,200,000.00	66,167,707.72	57,032,292.28	33,158,734.45
		CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	343,889,284.00	378,278,200.00	282,949,021.10	95,329,178.90	141,794,717.92
				-	-	-	-
20C	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL		-	-	-	-
	23030101	Rehabilitation/Repairs - Residential Building	10,000,000.00	11,000,000.00	9,348,483.45	1,651,516.55	4,684,821.20
	23030102	Rehabilitation/Repairs - Electricity		-	-	-	-
	23030103	Rehabilitation/Repairs - Housing	14,000,000.00	15,400,000.00	13,087,876.83	2,312,123.17	6,558,749.69
	23030104	Rehabilitation/Repairs - Water Facilities	38,000,000.00	41,800,000.00	35,524,237.11	6,275,762.89	17,802,320.58
	23030105	Rehabilitation/Repairs - Hospital/Health Centers		-	-	-	-
	23030106	Rehabilitation/Repairs - Public Schools		-	-	-	-
	23030109	Rehabilitation/Repairs - Fire Fighting Stations		-	-	-	-
	23030110	Rehabilitation/Repairs - Libraries		-	-	-	-
	23030111	Rehabilitation/Repairs - Sporting Facilities	5,000,000.00	5,500,000.00	4,674,241.73	825,758.27	2,342,410.60
	23030112	Rehabilitation/Repairs - Agricultural Facilities		-	-	-	-
	23030113	Rehabilitation/Repairs - Roads	5,000,000.00	5,500,000.00	4,674,241.73	825,758.27	2,342,410.60
	23030114	Rehabilitation/Repairs - Rail Ways		-	-	-	-
	23030115	Rehabilitation/Repairs - Water Ways	13,000,000.00	14,300,000.00	12,153,028.49	2,146,971.51	6,090,267.57
	23030116	Rehabilitation/Repairs - Air Port/Aerodromes		-	-	-	-
	23030118	Rehabilitation/Repairs - Recreational Facilities	4,000,000.00	4,400,000.00	3,739,393.38	660,606.62	1,873,928.48
	23030119	Rehabilitation/Repairs - Air Navigational Equipment		-	-	-	-
	23030121	Rehabilitation/Repairs - Office Buildings	16,000,000.00	17,600,000.00	14,957,573.52	2,642,426.48	7,495,713.93
	23030122	Rehabilitation/Repairs - Boundaries		-	-	-	-
	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	5,000,000.00	5,500,000.00	4,674,241.73	825,758.27	2,342,410.60
		REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	110,000,000.00	121,000,000.00	102,833,317.95	18,166,682.05	51,533,033.25
				-	-	-	-
20D	230401	PRESERVATION OF THE ENVIRONMENT - GNERAL		-	-	-	-
	23040101	Tree Planting		-	-	-	-
	23040102	Erosion & Flood Control		-	-	-	-
	23040103	Wild life Conservation		-	-	-	-
	23040104	Industrial Pollution Preservation & Control	10,000,000.00	11,000,000.00	9,348,483.45	1,651,516.55	4,684,821.20
	23040105	Water Pollution Prevention & Control		-	-	-	-
		PRESERVATION OF THE ENVIRONMENT - TOTAL	10,000,000.00	11,000,000.00	9,348,483.45	1,651,516.55	4,684,821.20
				-	-	-	-
20E	230501	ACQUISITION OF NON TANGIBLE ASSETS		-	-	-	-
	23050101	Research and Development	68,860,198.52	75,746,200.00	64,373,842.63	11,372,357.37	32,259,771.82
	23050102	Computer Software Acquisition		-	-	-	-
	23050103	Monitoring and Evaluation		-	-	-	-
	23050104	Anniversaries/Celebration		-	-	-	-
	23050107	Margin For Increase In Costs		-	-	-	-
	23050128	Repayment of Capital Loan		-	-	-	-
		ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	68,860,198.52	75,746,200.00	64,373,842.63	11,372,357.37	32,259,771.82
				-	-	-	-
		CAPITAL EXPENDITURE TOTAL	678,970,845.38	746,867,900.00	596,199,464.20	150,668,435.80	298,774,438.32

NOTES TO THE FINANCIAL STATEMENT CONT'D

NOTES		2018	2017
21	CASH AND BANK BALANCES	₦	₦
	Cash Account	-	-
	United Bank for Africa Plc (UBA)	5,600,867.22	53,339.99
		<u>5,600,867.22</u>	<u>53,339.99</u>
		<u><u>5,600,867.22</u></u>	<u><u>53,339.99</u></u>
29	PUBLIC FUNDS		
	Consolidated Revenue Fund - Surplus/(Deficit)	-	-
	Capital Development Fund- Surplus/(Deficit)	5,600,867.22	53,339.99
		<u>5,600,867.22</u>	<u>53,339.99</u>
		<u><u>5,600,867.22</u></u>	<u><u>53,339.99</u></u>