

KARIM LAMIDO 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**

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CORPORATE INFORMATION

EXECUTIVE COUNCIL

1. Abubakar A. Sarti - Head of Local Gov't. Admin
2. Jonah S. Mashi - Director Finance
3. Gambo Mato - Director Agric
4. Abubakar Abdullahi - Director Works
5. Daniel B. Lenyol - Director Admin
6. Aminu Jaafaru - Director Budget
7. Mairo Solomon - Director PHC
8. Abubakar Babaji - Director Legislative
9. Bala Moh'd. Adamu Kari - 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 Karim Lamido 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
Karim Lamido 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 Cadestral 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 KARIM LAMIDO LOCAL GOVERNMENT COUNCIL ON THE ACCOUNTS OF THE COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

We have audited the accompanying financial statements of Karim Lamido 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 Karim Lamido 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

SIGNATURE.....
AHMED BAWA BELLO – FCA (MANAGII
FRC/2018/ICAN/00000018402



OR: AHMED BAWA & CO
CHARTERED ACCOUNTANTS)
yola, NIGERIA

DATE: 20/10/2020

**KARIM LAMIDO LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

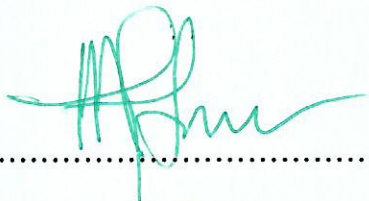
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2018


	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,679,746,275.22	2,065,026,517.67
Independent Revenue	54,263,739.34	23,458,100.00
Total Receipts	<u>2,734,010,014.56</u>	<u>2,088,484,617.67</u>
Payments		
Personnel Cost	(1,302,683,960.81)	(802,863,461.49)
Social Benefits	-	-
Overhead Cost	(232,671,762.33)	(85,843,475.98)
Loans and Advances	-	-
Grants and Contributions	(1,005,802,753.00)	(1,121,483,077.48)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	<u>(2,541,158,476.13)</u>	<u>(2,010,190,014.95)</u>
Net Cash flow from Operating Activities	<u>192,851,538.43</u>	<u>78,294,602.72</u>
Investing Activities		
Purchase of Fixed Assets	(6,600,395.31)	(2,083,800.00)
Construction/Provision of Fixed Assets	(91,772,204.65)	(14,590,300.00)
Rehabilitation/Repairs of Fixed Assets	(42,567,646.22)	(16,236,300.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(13,324,959.70)	(2,282,100.00)
Net Cash Flow from Investing Activities	<u>(154,265,205.89)</u>	<u>(35,192,500.00)</u>
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)	(43,151,253.66)
Net Cash Flow from Financing Activities	<u>(38,535,306.92)</u>	<u>(43,151,253.66)</u>
Net Surplus/(Deficit) for the Year	51,025.62	(49,150.94)
Add: Opening Balance	- 40,903.07	8,247.87
Closing Cash Balance	<u>10,122.55</u>	<u>(40,903.07)</u>

**KARIM LAMIDO LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2018

	NOTES	2018 ₦		2017 ₦
ASSETS				
Cash and Bank Balances	21	10,122.55	-	40,903.07
TOTAL ASSETS		<u>10,122.55</u>	<u>-</u>	<u>40,903.07</u>
LIABILITIES				
Public Funds	29	10,122.55	-	40,903.07
TOTAL LIABILITIES		<u>10,122.55</u>	<u>-</u>	<u>40,903.07</u>


.....Chairman


.....Director Finance/Treasurer

**KARIM LAMIDO 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				-		8,247.87
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,808,493,019.43	2,833,252,019.43	2,679,746,275.22	(153,505,744.21)	2,065,026,517.67
Independent Revenue	2	104,759,000.00	80,000,000.00	54,263,739.34	(25,736,260.66)	23,458,100.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		2,913,252,019.43	2,913,252,019.43	2,734,010,014.56	(179,242,004.87)	2,088,484,617.67
EXPENDITURE						
Personnel Cost	10	1,246,020,719.43	1,388,114,119.43	1,302,683,960.81	85,430,158.63	802,863,461.49
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	603,387,900.00	247,930,200.00	232,671,762.33	15,258,437.67	85,843,475.98
Loans and Advances	14	13,084,700.00	-	-	-	-
Grants and Contributions	15	211,583,700.00	1,071,763,400.00	1,005,802,753.00	65,960,647.00	1,121,483,077.48
Subsidies	16	62,000,000.00	-	-	-	-
Public Debt Charges	17	120,000,000.00	41,062,500.00	38,535,306.92	2,527,193.08	43,151,253.66
TOTAL OPERATING EXPENDITURE		2,256,077,019.43	2,748,870,219.43	2,579,693,783.05	169,176,436.38	2,053,341,268.61
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		657,175,000.00	164,381,800.00	154,275,328.44	(348,418,441.25)	35,151,596.93
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	65,190,300.00	7,033,200.00	6,600,395.31	432,804.69	2,083,800.00
Construction/Provision of Fixed Assets	20B	340,525,700.00	97,790,700.00	91,772,204.65	6,018,495.35	14,590,300.00
Rehabilitation/Repairs of Fixed Assets	20C	206,459,000.00	45,359,100.00	42,567,646.22	2,791,453.78	16,236,300.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	45,000,000.00	14,198,800.00	13,324,959.70	873,840.30	2,282,100.00
TOTAL CAPITAL EXPENDITURE		657,175,000.00	164,381,800.00	154,265,205.89	10,116,594.11	35,192,500.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	10,122.55	-	(40,903.07)

**KARIM LAMIDO 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		-	-	-	-	8,247.87
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,808,493,019.43	2,833,252,019.43	2,679,746,275.22	(153,505,744.21)	2,065,026,517.67
Independent Revenue	2	104,759,000.00	80,000,000.00	54,263,739.34	(25,736,260.66)	23,458,100.00
Overhead Cost	13	603,387,900.00	247,930,200.00	232,671,762.33	15,258,437.67	85,843,475.98
Loans and Advances	14	13,084,700.00	-	-	-	-
Subsidies	16	62,000,000.00	-	-	-	-
Public Debt Charges	17	120,000,000.00	41,062,500.00	38,535,306.92	2,527,193.08	43,151,253.66
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		<u>2,256,077,019.43</u>	<u>2,748,870,219.43</u>	<u>2,579,693,783.05</u>	<u>169,176,436.38</u>	<u>2,053,341,268.61</u>
BALANCE FOR THE PERIOD BEFORE TRANSFERS				<u>154,316,231.51</u>		<u>35,151,596.93</u>
TRANSFERS						
Transfer to Capital Development Fund				(154,316,231.51)		(35,151,596.93)
Transfer from Capital Development Fund		-	-	-	-	-
TRANSFERS TOTAL		<u>-</u>	<u>-</u>	<u>(154,316,231.51)</u>	<u>-</u>	<u>(35,151,596.93)</u>
CLOSING BALANCE		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**KARIM LAMIDO 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		-	-	(40,903.07)	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				154,316,231.51		35,151,596.93
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
CAPITAL RECEIPTS SUB-TOTAL		<u>-</u>	<u>-</u>	<u>154,316,231.51</u>	<u>-</u>	<u>35,151,596.93</u>
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE		<u>-</u>	<u>-</u>	<u>154,275,328.44</u>	<u>-</u>	<u>35,151,596.93</u>
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	20A	65,190,300.00	7,033,200.00	6,600,395.31	432,804.69	2,083,800.00
Construction/Provision of Fixed Assets - General	20B	340,525,700.00	97,790,700.00	91,772,204.65	6,018,495.35	14,590,300.00
Rehabilitation/Repairs of Fixed Assets - General	20C	206,459,000.00	45,359,100.00	42,567,646.22	2,791,453.78	16,236,300.00
Preservation of the Environment - Gnenral	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	45,000,000.00	14,198,800.00	13,324,959.70	873,840.30	2,282,100.00
TOTAL CAPITAL EXPENDITURE		<u>657,175,000.00</u>	<u>164,381,800.00</u>	<u>154,265,205.89</u>	<u>10,116,594.11</u>	<u>35,192,500.00</u>
CLOSING BALANCE		<u>-</u>	<u>-</u>	<u>10,122.55</u>	<u>-</u>	<u>(40,903.07)</u>

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Karim Lamido 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

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		2,092,447,722.71	2,092,447,722.71	2,212,232,582.26	119,784,859.55	1,358,342,611.02
11010104	Allocation From State Government		69,297,007.92	-	-	-	-
11010105	Excess Petroleum Profit Tax (PPT Revenue)		37,500,000.00	64,657,607.07	13,640,335.95	(51,017,271.12)	53,410,020.38
11010106	Exchange Difference		23,875,000.00	35,533,797.79	7,496,301.85	(28,037,495.94)	111,496,648.46
11010107	Refund From Paris Club		-	-	-	-	-
11010108	Recovered Excess Bank Charges		20,000,000.00	25,605,374.34	5,401,775.97	(20,203,598.37)	-
11010109	Equalisation		156,571,929.00	206,206,157.72	43,501,784.15	(162,704,373.57)	195,763,080.66
11010110	Budget Augmentation		-	-	-	-	-
11010111	Refund From Federal Government		-	-	-	-	-
11010112	Stabilization Fund Receipts		-	-	-	-	-
11010201	Local Government Share of VAT		366,910,764.22	366,910,764.22	397,473,495.04	30,562,730.82	346,014,157.15
11010303	Local Government Share of Excess Crude Account		41,890,595.58	41,890,595.58	-	(41,890,595.58)	-
	Statutory Revenue Total		2,808,493,019.43	2,833,252,019.43	2,679,746,275.22	(153,505,744.21)	2,065,026,517.67
2	12 Independent Revenue						
120101	Personal Taxes	2A	28,299,520.90	13,540,520.90	11,934,400.00	(1,606,120.90)	3,970,400.00
120201	Licences - General	2B	35,396,845.40	25,396,845.40	18,992,484.34	(6,404,361.06)	7,447,200.00
120204	Fees - General	2E	14,320,683.00	14,320,683.00	8,745,225.00	(5,575,458.00)	4,199,200.00
120205	Fines - General	2F	380,250.20	380,250.20	342,200.00	(38,050.20)	111,500.00
120206	Sales - General	2G	10,530,600.00	10,530,600.00	7,288,980.00	(3,241,620.00)	3,087,800.00
120207	Earnings -General	2H	14,831,000.50	14,831,000.50	6,193,890.00	(8,637,110.50)	4,348,800.00
120208	Rent on Government Buildings - General	2I	450,000.00	450,000.00	352,500.00	(97,500.00)	131,900.00
120209	Rent on Land & Others - General	2J	200,000.00	200,000.00	174,000.00	(26,000.00)	58,600.00
120210	Repayments - General	2K	350,100.00	350,100.00	240,060.00	(110,040.00)	102,700.00
120211	Investment Income	2L	-	-	-	-	-
120212	Interest Earned	2M	-	-	-	-	-
120214	Rates	2O	-	-	-	-	-
120215	Miscellaneous	2P	-	-	-	-	-
	Independent Revenue Total		104,759,000.00	80,000,000.00	54,263,739.34	(25,736,260.66)	23,458,100.00
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		2,913,252,019.43	2,913,252,019.43	2,734,010,014.56	(179,242,004.87)	2,088,484,617.67

NOTES TO THE FINANCIAL STATEMENT CONT'D

NN	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL 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	2,092,447,722.71	2,092,447,722.71	2,212,232,582.26	119,784,859.55	1,358,342,611.02
	11010104	Allocation from State Government	69,297,007.92		-	-	-
	11010105	Excess Petroleum Profit Tax (PPT Revenue)	37,500,000.00	64,657,607.07	13,640,335.95	(51,017,271.12)	53,410,020.38
	11010106	Exchange Difference	23,875,000.00	35,533,797.79	7,496,301.85	(28,037,495.94)	111,496,648.46
	11010107	Refund from Paris Club		-	-	-	-
	11010108	Recovered Excess Bank Charges	20,000,000.00	25,605,374.34	5,401,775.97	(20,203,598.37)	-
	11010109	Equalisation	156,571,929.00	206,206,157.72	43,501,784.15	(162,704,373.57)	195,763,080.66
	11010110	Budget Augmentation			-	-	-
	11010111	Refund from Federal Government			-	-	-
	11010112	Stabilization Fund Receipts			-	-	-
	110102	GOVERNMENT SHARE OF VAT					
	11010201	Local Government Share of VAT	366,910,764.22	366,910,764.22	397,473,495.04	30,562,730.82	346,014,157.15
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
	11010303	Local Government Share of Excess Crude Account			-	-	-
			41,890,595.58	41,890,595.58	-	(41,890,595.58)	-
		STATUTORY REVENUE TOTAL	<u>2,808,493,019.43</u>	<u>2,833,252,019.43</u>	<u>2,679,746,275.22</u>	<u>(153,505,744.21)</u>	<u>2,065,026,517.67</u>
2	12	INDEPENDENT REVENUE					
	1201	TAX REVENUE					
2A	120101	PERSONAL TAXES					
	12010101	Community Development/Poll Tax	2,587,000.00		-	-	-
	12010104	Arrears: Community or Poll Tax	6,574,000.00		-	-	-
	12010105	Dev. Tax or Levy			-	-	-
	12010106	Arrears: Dev. Tax or Levy			-	-	-
	12010107	Cattle Tax (Where Applicable)	250,000.00	250,000.00	237,500.00	(12,500.00)	73,300.00
	12010108	Arrears: Cattle Tax (Where Applicable)	3,598,000.00		-	-	-
	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)	5,290,520.90	5,290,520.90	4,496,900.00	(793,620.90)	1,551,300.00
	12010111	Produce Sales Tax	8,000,000.00	8,000,000.00	7,200,000.00	(800,000.00)	2,345,800.00
	12010112	Entertainment Tax	2,000,000.00		-	-	-
		PERSONAL TAXES TOTAL	<u>28,299,520.90</u>	<u>13,540,520.90</u>	<u>11,934,400.00</u>	<u>(1,606,120.90)</u>	<u>3,970,400.00</u>
					-	-	-
2B	1202	NON-TAX REVENUE					
	120201	LICENCES - GENERAL					
	12020102	Goldsmiths & Gold Dealer Licenses			-	-	-
	12020105	Radio/Television Station Licenses	50,100.30	50,100.30	42,585.26	(7,515.05)	14,700.00
	12020107	Boats & Canoe (Small Craft) License			-	-	-
	12020109	Registration of Voluntary Organizations	80,000.80	80,000.80	60,000.00	(20,000.80)	23,500.00
	12020110	Inland Water-Way License			-	-	-
	12020111	Bake House License	100,000.10	100,000.10	75,000.00	(25,000.10)	29,300.00
	12020112	Bicycles License & Hire Permits			-	-	-
	12020113	Brickmaking, Etc License	8,318,569.20	8,318,569.20	5,407,100.00	(2,911,469.20)	2,439,200.00
	12020114	Cart Licenses	280,380.00	280,380.00	196,266.00	(84,114.00)	82,200.00
	12020115	Dane Gun Licenses			-	-	-
	12020116	Cattle Dealer Licenses	380,550.00	380,550.00	247,400.00	(133,150.00)	111,600.00
	12020117	Dried Fish & Meat Licenses	200,100.80	200,100.80	130,100.00	(70,000.80)	58,700.00
	12020118	Pet (Dog) Licenses			-	-	-
	12020119	Fishing Permits			-	-	-
	12020120	Hawker'S Permits	500,000.00	500,000.00	275,000.00	(225,000.00)	146,600.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

12020121	Hunting Permits	140,000.00	140,000.00	91,000.00	(49,000.00)	41,100.00
12020122	Produce Buying Licenses	2,350,250.20	2,350,250.20	1,762,700.00	(587,550.20)	689,100.00
12020123	Animal Health Certificate Licenses	420,000.00	420,000.00	357,000.00	(63,000.00)	123,200.00
12020124	Abattoir/Slaughter Licenses	486,530.10	486,530.10	413,550.59	(72,979.52)	142,700.00
12020125	Renewal of Fisher Licenses	300,000.00	300,000.00	255,000.00	(45,000.00)	88,000.00
12020126	Hiring Services	200,000.90	200,000.90	130,000.00	(70,000.90)	58,600.00
12020127	Borehole Drilling Licenses			-	-	-
12020129	Cinematograph Licenses			-	-	-
12020130	Liquor Licenses	950,100.00	950,100.00	665,070.00	(285,030.00)	278,600.00
12020136	Trade Permit Licenses	14,294,612.30	4,294,612.30	3,650,400.00	(644,212.30)	1,259,300.00
12020137	Motor Cycle Licence	1,145,400.10	1,145,400.10	859,100.00	(286,300.10)	335,900.00
12020138	Hackney Permit Licence	400,000.00	400,000.00	340,000.00	(60,000.00)	117,300.00
12020139	Buki Cigarettes Licence	450,250.00	450,250.00	382,712.50	(67,537.50)	132,000.00
12020140	Auctioneer Licence			-	-	-
12020141	Registration of Septic Tank Dislodging	4,050,000.00	4,050,000.00	3,442,500.00	(607,500.00)	1,187,600.00
12020142	Pit Sawing Licence	300,000.60	300,000.60	210,000.00	(90,000.60)	88,000.00
	LICENCES TOTAL	35,396,845.40	25,396,845.40	18,992,484.34	(6,404,361.06)	7,447,200.00
2E	120204 FEES - GENERAL					
12020404	Trade Union Fees	1,250,000.50	1,250,000.50	-	(1,250,000.50)	366,500.00
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	500,000.00	500,000.00	400,000.00	(100,000.00)	146,600.00
12020440	Medical Consultancy Fees	2,200,000.00	2,200,000.00	1,540,000.00	(660,000.00)	645,100.00
12020441	Laboratory Fees			-	-	-
12020442	Association Fees	7,660,200.00	7,660,200.00	4,979,130.00	(2,681,070.00)	2,246,100.00
12020443	Birth & Death Registration Fees			-	-	-
12020444	Burial Fees			-	-	-
12020445	Change of Ownership Fees			-	-	-
12020446	Agricultural/Vetinary Services Fees			-	-	-
12020448	Development Levies			-	-	-
12020449	Business/Trade Operating Fees	871,000.00	871,000.00	522,600.00	(348,400.00)	255,400.00
12020450	Inspection Fees			-	-	-
12020451	Timber & Forest Fees	735,580.40	735,580.40	544,300.00	(191,280.40)	215,700.00
12020453	Applications Fees			-	-	-
12020454	Parking Fees			-	-	-
12020455	Learning Driving Test Fees	550,300.00	550,300.00	357,695.00	(192,605.00)	161,400.00
12020456	Wharf Landing Fees			-	-	-
12020457	Entertainment, Drumming and Temporary Both Permit Fees			-	-	-
12020458	Control of Noise Permit Fees			-	-	-
12020459	Naming of Street Registration Fees	22,500.50	22,500.50	15,800.00	(6,700.50)	6,600.00
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	20,350.00	20,350.00	13,200.00	(7,150.00)	6,000.00
12020465	Registration of Night Soil Contractors Fees	360,750.80	360,750.80	252,500.00	(108,250.80)	105,800.00
12020466	Vault Fees			-	-	-
12020467	Sand Dredging Fees	150,000.80	150,000.80	120,000.00	(30,000.80)	44,000.00
	FEES TOTAL	14,320,683.00	14,320,683.00	8,745,225.00	(5,575,458.00)	4,199,200.00
2F	120205 FINES - GENERAL					
12020501	Towing of Vehicle Fines and Fees	380,250.20	380,250.20	342,200.00	(38,050.20)	111,500.00
12020502	Fines on Overdue Lost Library Books			-	-	-
12020503	Impounding of Animals Fines			-	-	-
	FINES TOTAL	380,250.20	380,250.20	342,200.00	(38,050.20)	111,500.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

2G	120206 SALES - GENERAL					
	12020601 Sales of Journal & Publications					
	12020603 Sales of ID Cards	2,400,300.00	2,400,300.00	2,160,270.00	(240,030.00)	703,800.00
	12020604 Sales of Stores/Scraps/Unservicable Items	3,000,000.00	3,000,000.00	1,800,000.00	(1,200,000.00)	879,700.00
	12020605 Sales of Vaccines					
	12020607 Sales of Consultancy Registration Forms					
	12020608 Sales of Improved Seeds/Chemical	2,250,000.00	2,250,000.00	1,912,500.00	(337,500.00)	659,800.00
	12020609 Proceeds from Sales of Farm Produce	2,000,000.00	2,000,000.00	800,000.00	(1,200,000.00)	586,400.00
	12020610 Proceeds from Sales of Goods By Public Auctions					
	12020611 Proceeds from Sales of Govt. Vehicles	880,300.00	880,300.00	616,210.00	(264,090.00)	258,100.00
	12020612 Proceeds from Sales of Drugs and Medications					
	12020614 Sales of Govt. Buildings					
	12020615 Sales of Uniforms					
	SALES TOTAL	10,530,600.00	10,530,600.00	7,288,980.00	(3,241,620.00)	3,087,800.00
2H	120207 EARNINGS -GENERAL					
	12020701 Earnings from Consultancy Services					
	12020702 Earnings from Laboratory Services					
	12020703 Earnings from Hire of Plants & Equipment	280,000.00	280,000.00	162,400.00	(117,600.00)	82,100.00
	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	500,000.00	500,000.00	375,000.00	(125,000.00)	146,600.00
	12020709 Earnings from Tourism/Culture/Arts Centres					
	12020710 Earnings from Guest Houses	200,500.00	200,500.00	116,290.00	(84,210.00)	58,800.00
	12020711 Earnings from Commercial Activities	13,850,500.50	13,850,500.50	5,540,200.00	(8,310,300.50)	4,061,300.00
	12020712 Earnings from Environmental Sanitation Services					
	EARNINGS TOTAL	14,831,000.50	14,831,000.50	6,193,890.00	(8,637,110.50)	4,348,800.00
2I	120208 RENT ON GOVERNMENT BUILDINGS - GENERAL					
	12020801 Rent on Govt. Quarters	250,000.00	250,000.00	212,500.00	(37,500.00)	73,300.00
	12020802 Rent on Govt. offices					
	12020803 Rent on Govt Buildings	200,000.00	200,000.00	140,000.00	(60,000.00)	58,600.00
	12020804 Rent on Conference Centres					
	12020805 Rent on Building At Aerodromes					
	RENT ON GOVERNMENT BUILDINGS TOTAL	450,000.00	450,000.00	352,500.00	(97,500.00)	131,900.00
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	200,000.00	200,000.00	174,000.00	(26,000.00)	58,600.00
	RENT ON LAND & OTHERS TOTAL	200,000.00	200,000.00	174,000.00	(26,000.00)	58,600.00
2K	120210 REPAYMENTS - GENERAL					
	12021002 Motor Vehicle Advances					
	12021003 Bicycle Advances (Principal)					
	12021004 Motor Vehicle Refurbishing Loan	150,000.00	150,000.00	120,000.00	(30,000.00)	44,000.00
	12021005 House Refurbishing Loan	200,100.00	200,100.00	120,060.00	(80,040.00)	58,700.00
	12021006 Refunds					
	REPAYMENTS TOTAL	350,100.00	350,100.00	240,060.00	(110,040.00)	102,700.00
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	-	-	-
	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	-	-	-
		RATES TOTAL	-	-	-
2P	120215	MISCELLANEOUS	-	-	-
	12021501	Mortuary Hearse and Cemetry Earnings	-	-	-
	12021502	Recovery of Losses and Overpayments	-	-	-
	12021503	Payment in Lieu of Registration Notices	-	-	-
	12021504	Unclaimed Deposit	-	-	-
	12021505	Indigene Certificate	-	-	-
		MISCELLANEOUS TOTAL	-	-	-
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	-	-	-
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	-	-	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

5	1402	OTHER CAPITAL RECEIPTS	-	-	-
	140202	OTHER CAPITAL RECEIPTS	-	-	-
	14020201	Other Capital Receipts to CDF	-	-	-
	14020202	Sale of Fixed Assets	-	-	-
		OTHER CAPITAL RECEIPTS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
			-	-	-
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	<u>-</u>	<u>-</u>	<u>-</u>
			-	-	-
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	<u>-</u>	<u>-</u>	<u>-</u>
			-	-	-
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	<u>-</u>	<u>-</u>	<u>-</u>
			-	-	-
8	1407	EXTRAORDINARY ITEMS	-	-	-
	140701	EXTRAORDINARY ITEMS	-	-	-
	14070101	Extraordinary Items	-	-	-
	14070102	Unspecified Revenue	-	-	-
		EXTRAORDINARY ITEMS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>

Financial Statements of KARIM LAMIDO Local Government Council
Taraba State 2018

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	625,512,270.63	876,703,563.13	822,747,764.72	53,955,798.41	747,243,241.73
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/ Allowances	10A	620,508,448.80	511,410,556.30	479,936,196.09	31,474,360.22	55,620,219.76
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	-	-	-	-	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		1,246,020,719.43	1,388,114,119.43	1,302,683,960.81	85,430,158.63	802,863,461.49
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	226,338,900.00	82,233,000.00	77,172,031.00	5,060,969.00	11,132,600.00
	220202	Utilities - General	13B	32,462,900.00	10,057,600.00	9,438,708.70	618,891.30	8,700,100.00
	220203	Materials and Supplies - General	13C	49,227,400.00	27,241,400.00	25,564,856.09	1,676,543.91	11,764,200.00
	220204	Maintenance Services - General	13D	169,052,700.00	70,688,200.00	66,337,807.77	4,350,392.23	20,146,300.00
	220205	Training - General	13E	20,440,400.00	13,739,500.00	12,893,923.31	845,576.69	5,884,900.00
	220206	Other Services - General	13F	27,946,600.00	5,341,400.00	5,012,764.09	328,635.91	4,620,400.00
	220207	Consulting and Professional Services	13G	-	-	-	-	-
	220208	Fuel and Lubricants	13H	20,000,000.00	-	-	-	-
	220209	Financial Charges	13I	8,220,100.00	20,548,300.00	19,283,661.90	1,264,638.10	18,954,975.98
	220210	Miscellaneous Expenses	13J	49,698,900.00	18,080,800.00	16,968,009.46	1,112,790.54	4,640,000.00
		Overhead Cost Total		603,387,900.00	247,930,200.00	232,671,762.33	15,258,437.67	85,843,475.98
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	13,084,700.00	-	-	-	-
		Loans and Advances Total		13,084,700.00	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	211,583,700.00	1,071,763,400.00	1,005,802,753.00	65,960,647.00	1,121,483,077.48
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		211,583,700.00	1,071,763,400.00	1,005,802,753.00	65,960,647.00	1,121,483,077.48
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	62,000,000.00	-	-	-	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		62,000,000.00	-	-	-	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	-
	220603	Interest - Internal Public Debt	17C	120,000,000.00	41,062,500.00	38,535,306.92	2,527,193.08	43,151,253.66
		Public Debt Charges Total		120,000,000.00	41,062,500.00	38,535,306.92	2,527,193.08	43,151,253.66
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	65,190,300.00	7,033,200.00	6,600,395.31	432,804.69	2,082,800.00
	230201	Construction/Provision of Fixed Assets	20B	340,525,700.00	97,790,700.00	91,772,204.65	6,018,495.35	14,590,300.00
	230301	Rehabilitation/Repairs of Fixed Assets	20C	206,459,000.00	45,359,100.00	42,567,646.22	2,791,453.78	16,236,300.00
	230401	Preservation of the Environment	20D	-	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	45,000,000.00	14,198,800.00	13,324,959.70	873,840.30	2,282,100.00
		Capital Expenditure Total		657,175,000.00	164,381,800.00	154,265,205.89	10,116,594.11	35,192,500.00
		TOTAL EXPENDITURE		2,913,252,019.43	2,913,252,019.43	2,733,958,988.94	179,293,030.49	2,088,533,768.61

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)	625,512,270.63	876,703,563.13	822,747,764.72	53,955,798.41	747,243,241.73
	21010102	Overtime Payments	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	620,508,448.80	511,410,556.30	479,936,196.09	31,474,360.22	55,620,219.76
	21010130	Salary Arrears	-	-	-	-	-
		TOTAL	1,246,020,719.43	1,388,114,119.43	1,302,683,960.81	85,430,158.63	802,863,461.49
	ECONOMIC CODE	DESCRIPTION					
	2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS					
10B	210201	Allowances					
		TOTAL	-	-	-	-	-
	22	OTHER RECURRENT COSTS					
13	2202	OVERHEAD COST					
	ECONOMIC CODE	DESCRIPTION					
13A	220201	TRAVEL AND TRANSPORT - GENERAL					
	22020101	Local travels and transport: training	53,403,900.00	35,896,700.00	33,687,458.86	2,209,241.14	1,051,100.00
	22020102	Local travels and transport: others	48,935,000.00	32,892,800.00	30,868,463.74	2,024,336.26	8,452,700.00
	22020103	International travels & transport: training	20,000,000.00	13,443,500.00	12,616,108.40	827,391.60	1,628,800.00
	22020104	International travels: others	48,000,000.00	-	-	-	-
	22020105	Hotel Accommodation - Local	-	-	-	-	-
	22020106	Hotel Accommodation - International	-	-	-	-	-
	22020107	Hotel Accommodation - Local Training	56,000,000.00	-	-	-	-
	22020108	Hotel Accommodation - International Training	-	-	-	-	-
	22020109	Per Diems/Estacodes	-	-	-	-	-
		TOTAL	226,338,900.00	82,233,000.00	77,172,031.00	5,060,969.00	11,132,600.00
	ECONOMIC CODE	DESCRIPTION					
13B	220202	UTILITIES - GENERAL					
	22020201	Electricity Charges	6,436,900.00	4,326,700.00	4,060,437.72	266,262.28	3,742,700.00
	22020202	Telephone Charges	2,268,300.00	1,524,700.00	1,430,878.64	93,821.36	1,318,900.00
	22020203	Internet Access Charges	5,837,100.00	3,923,500.00	3,682,062.33	241,437.67	3,393,900.00
	22020204	Satellite Broadcasting Access Charges	420,600.00	282,700.00	265,330.01	17,369.99	244,600.00
	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	17,500,000.00	-	-	-	-
		TOTAL	32,462,900.00	10,057,600.00	9,438,708.70	618,891.30	8,700,100.00
	ECONOMIC CODE	DESCRIPTION					
13C	220203	MATERIALS AND SUPPLIES - GENERAL					
	22020301	Office Stationaries/Computer Consumables	11,643,100.00	7,826,200.00	7,344,535.63	481,664.37	2,769,800.00
	22020302	Books	872,300.00	586,300.00	550,234.22	36,065.78	507,200.00
	22020303	Newspapers	-	-	-	-	-
	22020304	Magazines and Periodicals	-	-	-	-	-
	22020305	Printing of Non Security Documents	2,126,200.00	1,429,200.00	1,341,206.50	87,993.50	1,236,200.00
	22020306	Printing of Security Documents	-	-	-	-	2,200,000.00
	22020307	Drugs/Laboratory/Medical Supplies	23,673,400.00	15,912,600.00	14,933,284.56	979,315.44	3,764,600.00
	22020308	Field and Camping Materials Supplies	-	-	-	-	-
	22020309	Uniforms and Other Clothing	-	-	-	-	-
	22020310	Teachind Aids/Instructional Materials	-	-	-	-	-
	22020311	Food stuff/Catering Materials Supplies	2,212,400.00	1,487,100.00	1,395,595.17	91,504.83	1,286,400.00
	22020312	Chemicals and Reagents Materials Supplies	-	-	-	-	-
	22020313	Other Materials and Supplies	8,700,000.00	-	-	-	-
		TOTAL	49,227,400.00	27,241,400.00	25,564,856.09	1,676,543.91	11,764,200.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

ECONOMIC CODE	DESCRIPTION					
13D	220204 MAINTENANCE SERVICES GENERAL	-	-	-	-	-
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,139,800.00	2,110,500.00	1,980,585.20	129,914.80	1,825,600.00
22020402	Maintenance of Office Furniture	2,792,900.00	1,877,300.00	1,761,746.49	115,553.51	1,623,900.00
22020403	Maintenance of Office Building/Residential Qtrs	1,962,600.00	1,319,200.00	1,238,018.72	81,181.28	1,141,100.00
22020404	Maintenance of Office/IT Equipment	8,890,300.00	5,975,800.00	5,608,057.63	367,742.37	2,169,200.00
22020405	Maintenance of Plant and Generators	6,165,300.00	4,144,200.00	3,889,112.86	255,087.14	3,584,800.00
22020406	Other Maintenance Services	3,363,000.00	2,260,500.00	2,121,418.81	139,081.19	1,955,400.00
22020407	Maintenance of Air Conditioners	-	-	-	-	-
22020408	Maintenance of Boats	2,800,000.00	-	-	-	-
22020409	Maintenance of Railway Equipments	-	-	-	-	-
22020410	Maintenance of Street Lights	3,985,600.00	2,679,000.00	2,514,163.32	164,836.68	2,317,400.00
22020411	Maintenance of Communication Equipments	-	-	-	-	-
22020412	Maintenance of Market/Public Places	124,144,400.00	42,384,100.00	39,775,657.27	2,608,442.73	2,662,800.00
22020413	Minor Road Maintenance	11,808,800.00	7,937,600.00	7,449,047.48	488,552.52	2,866,100.00
	TOTAL	169,052,700.00	70,688,200.00	66,337,807.77	4,350,392.23	20,146,300.00
13E	220205 TRAINING GENERAL	-	-	-	-	-
22020501	Local Training	16,440,400.00	11,050,800.00	10,370,701.63	680,098.37	3,559,100.00
22020502	International Training	-	-	-	-	-
22020503	Other Trainings	4,000,000.00	2,688,700.00	2,523,221.68	165,478.32	2,325,800.00
22020504	Seminars/Workshops and Conference	-	-	-	-	-
	TOTAL	20,440,400.00	13,739,500.00	12,893,923.31	845,576.69	5,884,900.00
13F	220206 OTHER SERVICE - GENERAL	-	-	-	-	-
22020601	Security Services	2,101,200.00	1,412,300.00	1,325,420.66	86,879.34	1,221,700.00
22020602	Office Rent	-	-	-	-	-
22020603	Residential Rent	-	-	-	-	-
22020604	Security Vote (Including Operations)	22,023,600.00	1,360,200.00	1,276,523.08	83,676.92	1,176,600.00
22020605	Cleaning and Fumigation Services	3,821,800.00	2,568,900.00	2,410,820.36	158,079.64	2,222,100.00
22020606	Land Uses Charges	-	-	-	-	-
22020607	Rescue Service	-	-	-	-	-
	TOTAL	27,946,600.00	5,341,400.00	5,012,764.09	328,635.91	4,620,400.00
13G	220207 CONSULTING & PROFESSIONAL SERVICE - GENERAL	-	-	-	-	-
22020701	Financial Consulting	-	-	-	-	-
22020702	Information Technology Consulting	-	-	-	-	-
22020703	Legal Services	-	-	-	-	-
22020704	Engineering Services	-	-	-	-	-
22020705	Architectural Services	-	-	-	-	-
22020706	Surveying Services	-	-	-	-	-
22020707	Agricultural Consulting	-	-	-	-	-
22020708	Medical Consulting	-	-	-	-	-
22020709	Other Consultancy Services	-	-	-	-	-
22020710	Auditing	-	-	-	-	-
	TOTAL	-	-	-	-	-
13H	220208 FUEL AND LUBRICANTS - GENERAL	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	20,000,000.00	-	-	-	-
22020802	Other Transport Equipments Fuel Cost	-	-	-	-	-
22020803	Plant/Generator Fuel Cost	-	-	-	-	-
22020804	Aircraft Fuel Cost	-	-	-	-	-
22020805	Boat Fuel Cost	-	-	-	-	-
22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
	TOTAL	20,000,000.00	-	-	-	-
13I	220209 FINANCIAL CHARGES GENERAL	-	-	-	-	-
22020901	Bank charges (Other Than Interest)	4,639,300.00	15,023,000.00	14,098,392.77	924,607.23	14,175,475.98
22020902	Insurance Premium	-	-	-	-	-
22020903	Loss on Foreign Exchange	-	-	-	-	-
22020904	Other CRF Bank Charges	3,580,800.00	5,525,300.00	5,185,269.13	340,030.87	4,779,500.00
22020905	Admin Charges (JAAC)	-	-	-	-	-
	TOTAL	8,220,100.00	20,548,300.00	19,283,661.90	1,264,638.10	18,954,975.98

NOTES TO THE FINANCIAL STATEMENT CONT'D

ECONOMIC CODE	DESCRIPTION					
13J	220210 MISCELLANEOUS EXPENSES - GENERAL	-	-	-	-	-
22021001	Refreshment and Meals	1,108,000.00	744,800.00	698,936.82	45,863.18	644,200.00
22021002	Honorarium and Sitting Allowance	1,635,900.00	1,099,600.00	1,031,951.62	67,648.38	951,200.00
22021003	Publicity and Advertisements	-	-	-	-	-
22021004	Medical Expenses - local	10,191,900.00	6,850,800.00	6,429,130.99	421,669.01	926,000.00
22021006	Postage and Courier Services	549,400.00	369,300.00	346,539.27	22,760.73	319,400.00
22021007	Welfare Packages	926,800.00	623,000.00	584,647.50	38,352.50	538,900.00
22021008	Subscription to Professional Bodies	-	-	-	-	-
22021009	Sporting Activities	7,415,100.00	4,984,200.00	4,677,475.81	306,724.19	311,400.00
22021010	Direct Teaching and Laboratory Cost	-	-	-	-	-
22021014	Annual Budget Expenses and Administration	5,071,800.00	3,409,100.00	3,199,327.45	209,772.55	948,900.00
22021019	Medical Expenses - International	-	-	-	-	-
22021020	Foreigh Scholarship Scheme	-	-	-	-	-
22021021	Special Days/Celebrations	-	-	-	-	-
22021022	Youth Corpers Allowance	-	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	-	-	-
22021024	Final Account Preparation Expenses	2,500,000.00	-	-	-	-
22021025	Other Miscellaneous Expenses	17,500,000.00	-	-	-	-
22021026	Monitoring and Evaluation	2,800,000.00	-	-	-	-
22021027	Daily Rate Allowances	-	-	-	-	-
	TOTAL	49,698,900.00	18,080,800.00	16,968,009.46	1,112,790.54	4,640,000.00
14	2203 LOANS AND ADVANCES	-	-	-	-	-
	ECONOMIC CODE DESCRIPTION					
14A	220301 STAFF LOANS AND ADVANCES - GENERAL	-	-	-	-	-
22030101	Motor Cycle Advances	-	-	-	-	-
22030102	Bicycle Advances	-	-	-	-	-
22030103	Refurbishing Advances	-	-	-	-	-
22030104	Correspondence Advances	5,000,000.00	-	-	-	-
22030105	Spectacle Advances	8,084,700.00	-	-	-	-
22030106	Motor Vehicle Advances	-	-	-	-	-
22030107	Furnishing Advances	-	-	-	-	-
22030108	Housing Loans	-	-	-	-	-
	TOTAL	13,084,700.00	-	-	-	-
15	2204 GRANTS AND CONTRIBUTIONS - GENERAL	-	-	-	-	-
	ECONOMIC CODE DESCRIPTION					
15A	220401 LOCAL GRANTS AND CONTRIBUTIONS	-	-	-	-	-
22040101	Grants to Other Government - Current	-	58,932,800.00	55,305,814.58	3,626,985.42	40,370,599.62
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	8,000,000.00	-	-	-	-
22040109	Grants to Communities/NGO's	2,850,000.00	-	-	-	-
22040110	Contribution to State University	100,733,000.00	39,717,800.00	37,273,417.06	2,444,382.94	18,368,737.47
22040111	Grants/Allocation to Development Areas	100,000,700.00	39,083,700.00	36,678,342.12	2,405,357.88	-
22040112	Contribution to Traditional Councils	-	109,309,500.00	102,582,119.38	6,727,380.62	90,101,887.38
22040113	Contribution to Ministry for Local Government Affairs	-	19,207,500.00	18,025,363.59	1,182,136.41	10,417,879.86
22040115	Contribution to Local Government Education Authority	-	597,092,000.00	560,344,556.12	36,747,443.88	832,966,937.76
22040116	Contribution to Primary Health Care Development Agency	-	-	-	-	-
22040117	Contribution to Local government Staff Pension Board	-	184,985,900.00	173,601,170.30	11,384,729.70	113,210,455.56
22040118	Contribution to Local Government Service Commission	-	23,434,200.00	21,991,969.85	1,442,230.15	16,046,579.83
22040119	Contribution to Auditor General Local Government	-	-	-	-	-
	TOTAL	211,583,700.00	1,071,763,400.00	1,005,802,753.00	65,960,647.00	1,121,483,077.48

NOTES TO THE FINANCIAL STATEMENT CONT'D

16	2205	SUBSIDIES GENERAL	-	-	-	-	-
	ECONOMIC CODE	DESCRIPTION					
	220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS					
16A							
	22050101	Subsidy to Government Owned Companies	62,000,000.00	-	-	-	-
	22050102	Meals subsidy to Government Schools	-	-	-	-	-
	22050104	Petroleum Subsidy	-	-	-	-	-
	22050106	Agricultural Inputs Subsidy	-	-	-	-	-
	22050108	Religious Pilgrimage Subsidy	-	-	-	-	-
		TOTAL	<u>62,000,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			-	-	-	-	-
	ECONOMIC CODE	DESCRIPTION					
	220502	SUBSIDY TO PRIVATE COMPANIES					
16B							
	22050201	Subsidy to Private Companies	-	-	-	-	-
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			-	-	-	-	-
17	2206	PUBLIC DEBT CHARGES					
	ECONOMIC CODE	DESCRIPTION					
	220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL					
17A							
	22060101	Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
	22060102	Foreign Interest/Discount - Short term Borrowings	-	-	-	-	-
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			-	-	-	-	-
	ECONOMIC CODE	DESCRIPTION					
	220602	DOMESTIC INTEREST / DISCOUNT					
17B							
	22060201	Domestic Loan and interest Payment	-	-	-	-	-
	22060202	Domestic Interest/Discount - Short term Borrowings	-	-	-	-	-
	22060203	Settlement of Liabilities	-	-	-	-	-
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			-	-	-	-	-
	ECONOMIC CODE	DESCRIPTION					
	220603	INSURANCE PREMIUM					
17C							
	22060301	Interest - Internal Public Debt	120,000,000.00	41,062,500.00	38,535,306.92	2,527,193.08	43,151,253.66
		TOTAL	<u>120,000,000.00</u>	<u>41,062,500.00</u>	<u>38,535,306.92</u>	<u>2,527,193.08</u>	<u>43,151,253.66</u>
			-	-	-	-	-
	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	<u>-</u>	<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	25,000,000.00	-	-	-	-
	23010103 Purchase of Residential Buildings	-	-	-	-	-
	23010104 Purchase of Motor Cycles	-	-	-	-	-
	23010105 Purchase of Motor Vehicles	12,000,000.00	-	-	-	-
	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	5,900,000.00	-	-	-	-
	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	-	-	-	-	-
	23010120 Purchase of Canteen/ Kitchen Equipment	-	-	-	-	-
	23010121 Purchase of Residential Furniture	-	-	-	-	-
	23010122 Purchase of Health/Medical Equipment	2,540,200.00	-	-	-	-
	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	1,200,000.00	-	-	-	-
	23010128 Purchase of Security Equipment	-	-	-	-	-
	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	18,550,100.00	7,033,200.00	6,600,395.31	432,804.69	2,083,800.00
	PURCHASE OF FIXED ASSETS -TOTAL	65,190,300.00	7,033,200.00	6,600,395.31	432,804.69	2,083,800.00
20B	230201 CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-	-	-	-	-
	23020101 Construction/Provision of Office Buildings	39,250,800.00	12,384,800.00	11,622,562.85	762,237.15	713,000.00
	23020102 Construction/Provision of Residential Buildings	130,000,000.00	41,018,800.00	38,494,328.03	2,524,471.97	1,481,800.00
	23020103 Construction/Provision of Electricity	19,110,200.00	6,029,800.00	5,658,736.10	371,063.90	215,900.00
	23020104 Construction/Provision of Housing	-	-	-	-	-
	23020105 Construction/Provision of Water Facilities	2,349,800.00	741,400.00	695,808.96	45,591.04	641,400.00
	23020106 Construction/Provision of Hospital/Health Centers	17,401,700.00	5,490,800.00	5,152,833.28	337,966.72	1,749,600.00
	23020107 Construction/Provision of Public Schools	15,589,000.00	4,918,800.00	4,616,062.15	302,737.85	1,254,800.00
	23020108 Construction/Provision of Police Stations/Barracks	-	-	-	-	-
	23020109 Construction/Provision of Prisons	-	-	-	-	-
	23020110 Construction/Provision of Fire Fighting Stations	-	-	-	-	-
	23020111 Construction/Provision of Libraries	-	-	-	-	-
	23020112 Construction/Provision of Sporting Facilities	5,600,000.00	-	-	-	-
	23020113 Construction/Provision of Agricultural Facilities	-	-	-	-	-
	23020114 Construction/Provision of Roads	76,224,200.00	24,051,000.00	22,570,771.11	1,480,228.89	5,804,400.00
	23020115 Construction/Provision of Rail- ways	-	-	-	-	-
	23020116 Construction/Provision of Water -Ways	-	-	-	-	-
	23020117 Construction/Provision of Airport/Aerodromes	-	-	-	-	-
	23020118 Construction/Provision of Infrastructure	-	-	-	-	-
	23020119 Construction/Provision of Recreational Facilities	-	-	-	-	-
	23020120 Construction/Provision of Military Barracks	-	-	-	-	-
	23020121 Construction/Provision of Defense Equipment	-	-	-	-	-
	23020122 Construction of Boundary Pillars/Right Ways	-	-	-	-	-
	23020123 Construction of Traffic Lights/Street Lights	-	-	-	-	-
	23020124 Construction of Markets/Parks	25,000,000.00	-	-	-	-
	23020125 Construction of Power generating Plants	-	-	-	-	-
	23020126 Construction/Provision of Cemeteries	-	-	-	-	-
	23020127 Construction/Provision of ICT Infrastructures	10,000,000.00	3,155,300.00	2,961,102.16	194,197.84	2,729,400.00
	CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	340,525,700.00	97,790,700.00	91,772,204.65	6,018,495.35	14,590,300.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

20C	230301 REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
	23030101 Rehabilitation/Repairs - Residential Building	-	-	-	-
	23030102 Rehabilitation/Repairs - Electricity	-	-	-	-
	23030103 Rehabilitation/Repairs - Housing	-	-	-	-
	23030104 Rehabilitation/Repairs - Water Facilities	35,000,600.00	11,043,700.00	10,364,035.21	679,664.79
	23030105 Rehabilitation/Repairs - Hospital/Health Centers	-	-	-	-
	23030106 Rehabilitation/Repairs - Public Schools	1,443,100.00	455,300.00	427,301.85	27,998.15
	23030109 Rehabilitation/Repairs - Fire Fighting Stations	-	-	-	-
	23030110 Rehabilitation/Repairs - Libraries	-	-	-	-
	23030111 Rehabilitation/Repairs - Sporting Facilities	5,000,000.00	1,577,600.00	1,480,551.08	97,048.92
	23030112 Rehabilitation/Repairs - Agricultural Facilities	-	-	-	-
	23030113 Rehabilitation/Repairs - Roads	40,500,000.00	12,778,900.00	11,992,463.73	786,436.27
	23030114 Rehabilitation/Repairs - Rail Ways	-	-	-	-
	23030115 Rehabilitation/Repairs - Water Ways	28,659,800.00	9,043,000.00	8,486,464.89	556,535.11
	23030116 Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-	-
	23030118 Rehabilitation/Repairs - Recreational Facilities	13,000,000.00	4,101,900.00	3,849,432.80	252,467.20
	23030119 Rehabilitation/Repairs - Air Navigational Equipment	-	-	-	-
	23030121 Rehabilitation/Repairs - Office Buildings	62,702,900.00	-	-	-
	23030122 Rehabilitation/Repairs - Boundaries	-	-	-	-
	23030123 Rehabilitation/Repairs - Traffic/Street Lights	-	-	-	-
	23030124 Rehabilitation/Repairs - Markets/parks	7,000,000.00	2,208,700.00	2,072,771.51	135,928.49
	23030125 Rehabilitation/Repairs - Power Generating Plants	-	-	-	-
	23030126 Rehabilitation/Repairs of Cemeteries	-	-	-	-
	23030127 Rehabilitation/Repairs -ICT Infrastructures	13,152,600.00	4,150,000.00	3,894,625.14	255,374.86
	REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	206,459,000.00	45,359,100.00	42,567,646.22	2,791,453.78
		206,459,000.00	45,359,100.00	42,567,646.22	2,791,453.78
20D	230401 PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	-	-
	23040101 Tree Planting	-	-	-	-
	23040102 Erosion & Flood Control	-	-	-	-
	23040103 Wild life Conservation	-	-	-	-
	23040104 Industrial Pollution Preservation & Control	-	-	-	-
	23040105 Water Pollution Prevention & Control	-	-	-	-
	PRESERVATION OF THE ENVIRONMENT - TOTAL	-	-	-	-
		-	-	-	-
20E	230501 ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	-
	23050101 Research and Development	45,000,000.00	14,198,800.00	13,324,959.70	873,840.30
	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	45,000,000.00	14,198,800.00	13,324,959.70	873,840.30
		45,000,000.00	14,198,800.00	13,324,959.70	873,840.30
	CAPITAL EXPENDITURE TOTAL	657,175,000.00	164,381,800.00	154,265,205.89	10,116,594.11
		657,175,000.00	164,381,800.00	154,265,205.89	10,116,594.11

NOTES TO THE FINANCIAL STATEMENT CONT'D

NOTES	2018	2017
21 CASH AND BANK BALANCES	₦	₦
Cash Account		-
UBA Bank Account	10,122.55	(40,903.07)
	10,122.55	(40,903.07)
 29 PUBLIC FUNDS		
Consolidated Revenue Fund - Surplus/(Deficit)	-	-
Capital Development Fund- Surplus/(Deficit)	10,122.55	(40,903.07)
	10,122.55	(40,903.07)