

# LAU LOCAL GOVERNMENT COUNCIL

# AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED

31<sup>ST</sup> DECEMBER, 2018



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

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### CORPORATE INFORMATION

#### **EXECUTIVE COUNCIL**

1. Suleiman Gambo Idris - Head Local Gov't. Admin

2. Ali Baba - Director Admin & Gen. Service

3. Mohammed A. Mohammed - Director Finance

4. Abigail Asoge - Director Agric

5. Mohammed Bala Adamu - Director Works & Housing

6. Tanimu Ali Ibrahim - Director Budget

7. Mathew Yudaba Yakoko - Acting Director PHC

8. Galadima Yahaya Kapi - Director Legislative

9. Jiconia M. Dangari - 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 Lau 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 Lau Local Government Council



## (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 LAU LOCAL GOVERNMENT COUNCIL ON THE ACCOUNTS OF THE COUNCIL FOR THE YEAR ENDED 31st DECEMBER, 2018

We have audited the accompanying financial statements of Lau 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 Lau 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

LEAD CONSULTANT:

AHMED BAWA BELLO - FCA (MANAG

FRC/2018/ICAN/00000018402

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

**CO-CONSULTANTS:** 

Prof. Ahmed Modu Kumshe Bsc

Prof. Ahmed Bawa Bello BSc, MBA, MSc, ACTI, ACS, PhD, FCA

# CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2018

<b>-</b>	2018	2017 <b>№</b>
Operating Activities	14	14
Receipts		
Statutory Revenue	1,819,553,184.30	1,415,945,671.65
Independent Revenue	37,324,777.99	28,630,300.00
Total Receipts	1,856,877,962.29	1,444,575,971.65
Payments		
Personnel Cost	(658,125,441.54)	(539,135,915.51)
Social Benefits	-	-
Overhead Cost	(296,243,878.24)	(64,851,633.49)
Loans and Advances	-	-
Grants and Contrbutions	(833,937,199.99)	(786,059,859.85)
Subsidies	-	-
Transfers to Other Funds		-
Total Payments	(1,788,306,519.77)	(1,390,047,408.84)
Net Cash flow from Operating Activities	68,571,442.51	54,528,562.81
Investing Activities		
Purchase of Fixed Assets	(31,206,080.17)	(5,751,000.00)
Construction/Provision of Fixed Assets	-	-
Rehabilitation/Repairs of Fixed Assets	-	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(3,889,508.12)	(716,800.00)
Net Cash Flow from Investing Activities	(35,095,588.29)	(6,467,800.00)
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	(38,535,306.92)	(43,151,253.66)
Net Surplus/(Deficit) for the Year	(5,059,452.69)	4,909,509.15
Add: Opening Balance	5,059,509.47	150,000.32
Closing Cash Balance	56.78	5,059,509.47

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2018

	NOTES	2018 ₩	2017 №
ASSETS Cash and Bank Balances TOTAL ASSETS	21	56.78 <b>56.78</b>	5,059,509.47 <b>5,059,509.47</b>
LIABILITIES Public Funds TOTAL LIABILITIES	29	56.78 <b>56.78</b>	5,059,509.47 <b>5,059,509.47</b>

Chairman

......Director Finance/Treasurer

# 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		Ħ	Ħ	<b>₩</b> 5,059,509.47	Ħ	<b>₩</b> 150,000.32
Add: Revenue REVENUE						
Statutory Revenue	1	2,002,633,170.86	2,002,633,170.86	1,819,553,184.30	(183,079,986.56)	1,415,945,671.65
Independent Revenue	2	89,152,800.00	89,152,800.00	37,324,777.99	(66,278,922.01)	28,630,300.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		2,091,785,970.86	2,091,785,970.86	1,856,877,962.29	(249,358,908.57)	1,444,575,971.65
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		2,091,785,970.86	2,091,785,970.86	1,861,937,471.76	(249,358,908.57)	1,444,725,971.97
EXPENDITURE						
Personnel Cost	10	891,491,128.46	671,491,128.46	658,125,441.54	13,365,686.91	539,135,915.51
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost Loans and Advances	13 14	964,143,449.05	464,525,035.80	296,243,878.24	168,281,157.57	64,851,633.49
Grants and Contrbutions	15	214,323,393.36	843,000,000.00	833,937,199.99	8,961,970.15	786,059,859.85
Subsidies	16	-	-	-	-	-
Public Debt Charges	17		40,000,000.00	38,535,306.92	1,464,693.08	43,151,253.66
TOTAL OPERATING EXPENDITURE		2,069,957,970.86	2,019,016,164.26	1,826,841,826.69	192,073,507.71	1,433,198,662.50
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		21,828,000.00	72,769,806.60	35,095,645.06	(441,432,416.28)	11,527,309.47
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	21,828,000.00	67,979,226.60	31,206,080.17	36,773,146.43	5,751,000.00
Construction/Provision of Fixed Assets	20B	-	-	-	-	-
Rehabilitation/Repairs of Fixed Assets	20C	-	-	-	-	-
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E		4,790,580.00	3,889,508.12	901,071.88	716,800.00
TOTAL CAPITAL EXPENDITURE		21,828,000.00	72,769,806.60	35,095,588.29	37,674,218.31	6,467,800.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals TRANSFERS TOTAL	18B	<u> </u>	<del>-</del>	<u> </u>	<u> </u>	<u> </u>
IRANSFERS IVIAL		<u>-</u>	<u> </u>	<u> </u>	•	<u> </u>
SURPLUS/(DEFICIT)				56.78		5059509.47
		·		<del></del> -		<del></del>

# STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED DECEMBER 31, 2018

	NOTES	APPROVED BUDGET 2018	FINALBUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
OPENING BALANCE		<b>*</b>	<b>*</b>	₩ -	<b>#</b>	<b>₩</b> 150,000.32
Add: Revenue REVENUE						
Statutory Revenue Independent Revenue	1 2	2,002,633,170.86 89,152,800.00	2,002,633,170.86 89,152,800.00	1,819,553,184.30 37,324,777.99	(183,079,986.56) (66,278,922.01)	1,415,945,671.65 28,630,300.00
TOTAL REVENUE		2,091,785,970.86	2,091,785,970.86	1,856,877,962.29	(249,358,908.57)	1,444,725,971.97
EXPENDITURE						
Personnel Cost Government Contribution to Pension	10 11	891,491,128.46 -	671,491,128.46	658,125,441.54	13,365,686.91	539,135,915.51
Social Benefits Overhead Cost	12	-	-	-	-	-
Overnead Cost Loans and Advances	13 14	964,143,449.05	464,525,035.80	296,243,878.24	168,281,157.57 -	64,851,633.49
Grants and Contrbutions Subsidies	15 16	214,323,393.36	843,000,000.00	833,937,199.99	8,961,970.15	786,059,859.85
Public Debt Charges	17	-	40,000,000.00	38,535,306.92	1,464,693.08	43,151,253.66
Below the Line Payments TOTAL OPERATING EXPENDITURE	19	2,069,957,970.86	2,019,016,164.26	1,826,841,826.69	192,073,507.71	1,433,198,662.50
BALANCE FOR THE PERIOD BEFORE TRANSFERS				30,036,135.59		11,527,309.47
TRANSFERS Transfer to Capital Development Fund Transfer from Capital Development Fund				(30,036,135.59)		(11,527,309.47)
TRANSFERS TOTAL		<u> </u>	<u> </u>	(30,036,135.59)	-	(11,527,309.47)
CLOSING BALANCE					<u> </u>	<u>-</u>

# 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		₩ .	₩ -	<b>₩</b> 5,059,509.47	₩ .	₩ .
Add: Revenue (Capital Receipts) Transfer from Consolidated Revenue Fund Capital Receipts and Other Revenue Sources	3		<u>-</u> _	30,036,135.59	<u> </u>	11,527,309.47
CAPITAL RECEIPTS SUB-TOTAL		<u> </u>	<u> </u>	30,036,135.59	<u> </u>	11,527,309.47
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE				35,095,645.06		11,527,309.47
CAPITAL EXPENDITURE Purchase of Fixed Assets - General	20A	21,828,000.00	67,979,226.60	31,206,080.17	36,773,146.43	5,751,000.00
Construction/Provision of Fixed Assets - General	20A 20B	21,020,000.00	01,919,220.00	31,200,000.17	30,773,140.43	5,751,000.00
Rehabilitation/Repairs of Fixed Assets - General	20C	-	-	-	-	-
Preservation of the Environment - Gnenral	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E		4,790,580.00	3,889,508.12	901,071.88	716,800.00
TOTAL CAPITAL EXPENDITURE		21,828,000.00	72,769,806.60	35,095,588.29	37,674,218.31	6,467,800.00
CLOSING BALANCE				56.78		5,059,509.47

### STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Lau 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.

	NOIDS .		. 1112 1 1142		OIIII DIVI.		
NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			×	Ħ	Ħ	×	Ħ
1	Government Share of FAAC (Statutory Revenue)	1	4 500 570 000 05	4 500 570 000 05	4 450 000 005 00	(444 044 407 40)	007 404 500 07
	Local Government Share of FAAC Allocation From State Government		1,598,578,232.85	1,598,578,232.85	1,453,966,805.36	(144,611,427.49)	897,401,532.07
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	8,964,968.62	8,964,968.62	35,103,179.36
	Exchange Difference		-	-	4,926,866.26	4,926,866.26	73,280,010.01
	Refund From Paris Club		•	-	4,320,000.20	4,320,000.20	73,200,010.01
	Recovered Excess Bank Charges				3,550,260.94	3,550,260.94	
	Equalisation		_	_	28,591,094.19	28,591,094.19	133,304,323.98
	Budget Augmentation		-	-	20,001,004.10	-	-
	Refund From Federal Government		-	-	_	-	_
	Stabilization Fund Receipts		-	-	_	-	_
	Local Government Share of VAT		365,526,195.30	365,526,195.30	319,553,188.93	(45,973,006.37)	276,856,626.23
	Local Government Share of Excess Crude Account		000,020,100.00	000,020,100.00	0.0,000,0000	(10,010,000,01)	2.0,000,020.20
			38,528,742.71	38,528,742.71	=	(38,528,742.71)	-
	Statutory Revenue Total		2,002,633,170.86	2,002,633,170.86	1,819,553,184.30	(183,079,986.56)	1,415,945,671.65
2	Independent Revenue						
	Personal Taxes	2A	32,819,400.00	32,819,400.00	14,534,289.16	(18,285,110.84)	16,208,900.00
	Licences - General	2B	14,586,000.00	14,586,000.00	6,459,515.88	(22,577,384.12)	3,589,800.00
	Fees - General	2E	18,351,600.00	18,351,600.00	7,471,708.20	(10,879,891.80)	5,941,800.00
	Fines - General	2F	588,000.00	588,000.00	239,400.00	(348,600.00)	-
	Sales - General	2G	11,039,300.00	11,039,300.00	4,494,554.52	(6,544,745.48)	-
	Earnings -General	2H	7,788,300.00	7,788,300.00	3,170,930.58	(4,617,369.42)	434,900.00
	Rent on Government Buildings - General	21	2,344,100.00	2,344,100.00	954,379.64	(1,389,720.36)	542,800.00
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	1,636,100.00	1,636,100.00	-	(1,636,100.00)	-
	Re-Imbursement General	2N	-	-	-	-	-
	Rates	20	-	-	-	-	1,912,100.00
	Miscellaneous	2P	-	-			-
	Independent Revenue Total		89,152,800.00	89,152,800.00	37,324,777.99	(66,278,922.01)	28,630,300.00
3	Other Revenue Sources and Capital Receipts						
J	Domestic Aids	2.1					
	Foreign Aids	3A 3B	•	-	-	-	-
	Domestic Grants	3C	•	-	-	-	-
	Foreign Grants	3D		_	_		
	Other Capital Receipts	5 5			_		
	Domestic Loans/ Borrowings Receipt	6A	_	_	_	_	_
	International Loans/ Borrowings Receipt	6B	-	_	- -	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total	U					
	The state of the s					<u> </u>	
	TOTAL REVENUE		2,091,785,970.86	2,091,785,970.86	1,856,877,962.29	(249,358,908.57)	1,444,575,971.65

NN	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			N	Ħ	Ħ	Ħ	Ħ
	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	1,598,578,232.85	1,598,578,232.85	1,453,966,805.36	(144,611,427.49)	897,401,532.07
	11010104	Allocation from State Government	-	-	-	<del>-</del>	-
	11010105	Excess Petroleum Profit Tax (PPT Revenue)	-	-	8,964,968.62	8,964,968.62	35,103,179.36
	11010106	Exchange Difference	-	-	4,926,866.26	4,926,866.26	73,280,010.01
	11010107 11010108	Refund from Paris Club Recovered Excess Bank Charges	-	-	3,550,260.94	3,550,260.94	-
	11010100	Equalisation	-	-	28,591,094.19	28,591,094.19	133,304,323.98
	11010110	Budget Augmentation	-	-	-	-	-
	11010111	Refund from Federal Government	-	-	-	-	-
	11010112	Stabilization Fund Receipts	-	-	-	-	-
	110102	GOVERNMENT SHARE OF VAT	-	-	-	-	-
	11010201	Local Government Share of VAT	365,526,195.30	365,526,195.30	319,553,188.93	(45,973,006.37)	276,856,626.23
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	-	-	-	-	-
	11010303	Local Government Share of Excess Crude Account STATUTORY REVENUE TOTAL	38,528,742.71 2,002,633,170.86	38,528,742.71 <b>2,002,633,170.86</b>	1,819,553,184.30	(38,528,742.71) (183,079,986.56)	1,415,945,671.65
		STATUTORT REVENUE TOTAL	2,002,033,170.00	2,002,033,170.00	1,019,000,104.00	(103,079,900.30)	1,410,940,071.00
2	12	INDEPENDENT REVENUE					
	1201	TAX REVENUE					
2A	120101	PERSONAL TAXES			-	-	-
	12010101	Community Development/Poll Tax	21,029,700.00	21,029,700.00	9,313,144.54	(11,716,555.46)	3,455,800.00
	12010104	Arrears: Community or Poll Tax	-	-	-	-	4,939,300.00
	12010105	Dev. Tax or Levy	2,800,000.00	2,800,000.00	1,240,000.00	(1,560,000.00)	-
	12010106	Arrears: Dev. Tax or Levy	1 050 000 00	1 050 000 00	465,000,00	- (ERE 000 00)	2 767 200 00
	12010107 12010108	Cattle Tax (Where Applicable) Arrears: Cattle Tax (Where Applicable)	1,050,000.00 3,920,000.00	1,050,000.00 3,920,000.00	465,000.00 1,736,000.00	(585,000.00) (2,184,000.00)	3,767,300.00
	12010100	Other Special Service Taxes (E.G. Electricity, Water, or Night	3,676,900.00	3,676,900.00	1,730,000.00	(2,104,000.00)	-
	12010100	Guard Rate)	0,010,000.00	0,010,000.00	1,628,331.42	(2,048,568.58)	3,731,900.00
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or	342,800.00	342,800.00			
		Night Guard Rate)			151,813.20	(190,986.80)	-
	12010111	Produce Sales Tax	-	-	-	-	314,600.00
	12010112	Entertainment Tax	22 040 400 00	- 22 040 400 00	- 44 524 200 46	- (40 20E 440 04)	46 200 000 00
		PERSONAL TAXES TOTAL	32,819,400.00	32,819,400.00	14,534,289.16	(18,285,110.84)	16,208,900.00
			-	-	- -		
	1202	NON-TAX REVENUE	-	-	-		
			-	-	-		
2B	120201	LICENCES - GENERAL	-	-	-	-	-
	12020102	Goldsmiths & Gold Dealer Licenses	135,100.00	135,100.00	59,830.00	(14,526,170.00)	100,200.00
	12020105	Radio/Television Station Licenses	111,700.00	111,700.00	49,476.00	(62,224.00)	30,800.00
	12020107	Boats & Canoe (Small Craft ) License	1,008,000.00	1,008,000.00	446,400.00	(561,600.00)	-
	12020109 12020110	Registation of Voluntary Organizations Inland Water-Way License	-	-	-	-	55,500.00
	12020110	Bake House License	265.700.00	265,700.00	117,649.96	(148,050.04)	30,800.00
	12020111	Bicycles License & Hire Permits	1,260,000.00	1,260,000.00	558,000.00	(702,000.00)	15,400.00
	12020113	Brickmaking, Etc License	-	, , , , , , , , , , , , , , , , , , , ,	-	-	46,300.00
	12020114	Cart Licenses	420,000.00	420,000.00	186,000.00	(234,000.00)	37,000.00
	12020115	Dane Gun Licenses	224,000.00	224,000.00	99,200.00	(124,800.00)	30,800.00
	12020116	Cattle Dealer Licenses	840,000.00	840,000.00	372,000.00	(468,000.00)	69,400.00
	12020117	Dried Fish & Meat Licenses	728,000.00	728,000.00	322,400.00	(405,600.00)	41,600.00
	12020118	Pet (Dog) Licenses	980,000.00	980,000.00	434,000.00	(546,000.00)	94,100.00
	12020119 12020120	Fishing Permits Hawker'S Permits	162,600.00	162,600.00	71,994.40	(90,605.60)	30,800.00 81,700.00
	12020120	namoro i omino	-	-	-	-	01,700.00

		NOTES TO THE FINA	ANCIAL S	TATEME	ENT CO	NT'D	
	12020121	Hunting Permits	154,000.00	154,000.00	68,200.00	(85,800.00)	75,600.00
	12020122	Produce Buying Licenses	5,037,400.00	5,037,400.00	2,230,869.12	(2,806,530.88)	1,580,600.00
	12020123	Animal Health Certificate Licenses	-	-	· · ·	-	-
	12020124	Abbattoir/Slaughter Licenses	1,486,400.00	1,486,400.00	658,278.80	(828,121.20)	100,200.00
	12020125	Renewal of Fisher Licenses	-	-	•	-	27,800.00
	12020126	Hiring Services	-	-	-	-	-
	12020127	Borehole Drilling Licenses		-	-	-	-
	12020129	Cinematograph Licenses	175,600.00	175,600.00	77,748.00	(97,852.00)	_
	12020130	Liquor Licenses	1,009,400.00	1,009,400.00	447,020.00	(562,380.00)	357,800.00
	12020136	Trade Permit Licenses	-	-	· -	-	373,200.00
	12020137	Motor Cycle Licence	448,000.00	448,000.00	198,400.00	(249,600.00)	124,900.00
	12020138	Hackney Permit Licence	-	-	-	-	223,600.00
	12020139	Buki Cigarettes Licence	84,000.00	84,000.00	37,200.00	(46,800.00)	-
	12020140	Auctioneer Licence	56,100.00	56,100.00	24,849.60	(31,250.40)	-
	12020141	Registration of Septic Tank Dislodging		· -		-	61,700.00
	12020142	Pit Sawing Licence		-	-	-	· -
		LICENCES TOTAL	14,586,000.00	14,586,000.00	6,459,515.88	(22,577,384.12)	3,589,800.00
			-	-			
			-	-	-		
			-	-	-		
			-	-	-		
2E	120204	FEES - GENERAL		-	-	-	-
	12020404	Trade Union Fees	1,632,400.00	1,632,400.00	664,620.00	(967,780.00)	49,300.00
	12020417	Contractor Registration Fees	122,900.00	122,900.00	50,046.00	(72,854.00)	436,400.00
	12020418	Marriage/ Divorce Fees	560,000.00	560,000.00	228,000.00	(332,000.00)	186,600.00
	12020419	Attestation of Bachelorhood & Spinsterhood Fees	-	-	-	-	-
	12020425	Disinfection of Produce Fees	-	-	-	-	-
	12020426	Court Summons Fees	-	-	-	-	-
	12020427	Tender Fees	156,500.00	156,500.00	63,726.00	(92,774.00)	186,600.00
	12020436	Bill Board Advertisement Fees	61,900.00	61,900.00	25,194.00	(36,706.00)	-
	12020440	Medical Consultancy Fees	134,700.00	134,700.00	54,834.00	(79,866.00)	623,000.00
	12020441	Laboratory Fees	148,700.00	148,700.00	60,534.00	(88,166.00)	94,100.00
	12020442	Association Fees	-	-	-	-	-
	12020443	Birth & Death Registration Fees	-	-	-	-	934,500.00
	12020444	Burial Fees	-	-	-	-	94,100.00
	12020445	Change of Ownership Fees	-	-	-	-	75,600.00
	12020446	Agricultural/Vetinary Services Fees	-	-	-	-	2,871,400.00
	12020448	Development Levies	-	-	-	-	61,700.00
	12020449	Business/Trade Operating Fees	13,119,900.00	13,119,900.00	5,341,675.20	(7,778,224.80)	49,300.00
	12020450	Inspection Fees	-	-	-	-	-
	12020451	Timber & Forest Fees	170,200.00	170,200.00	69,312.00	(100,888.00)	18,500.00
	12020453	Applications Fees	-	-	-	-	-
	12020454	Parking Fees	700,000.00	700,000.00	285,000.00	(415,000.00)	-
	12020455	Learning Driving Test Fees	112,000.00	112,000.00	45,600.00	(66,400.00)	155,800.00
	12020456	Wharf Landing Fees	73,400.00	73,400.00	29,868.00	(43,532.00)	-
	12020457	Entertaiment, Drumming and Temporary Both Permit Fees	•	-	-	-	-
	12020458	Control of Noise Permit Fees	238,000.00	238,000.00	96,900.00	(141,100.00)	-
	12020459	Naming of Street Registration Fees	85,000.00	85,000.00	34,599.00	(50,401.00)	-
	12020460	Tent At Sea Beech Permit Fees	61,900.00	61,900.00	25,194.00	(36,706.00)	-
	12020461	Beggars Minstrel Fees	84,000.00	84,000.00	34,200.00	(49,800.00)	-
	12020462	Open Air Preaching Permit Fees	280,000.00	280,000.00	114,000.00	(166,000.00)	-
	12020463	Dislodging of Septic Tank Charges	324,000.00	324,000.00	131,898.00	(192,102.00)	61,700.00
	12020464	Night Soil Disposal/Depot Fees	79,500.00	79,500.00	32,376.00	(47,124.00)	-
	12020465	Registration of Night Soil Contractors Fees	88,200.00	88,200.00	35,910.00	(52,290.00)	-
	12020466	Vault Fees	23,500.00	23,500.00	9,576.00	(13,924.00)	-
	12020467	Sand Dredging Fees	94,900.00	94,900.00	38,646.00	(56,254.00)	43,200.00
		FEES TOTAL	18,351,600.00	18,351,600.00	7,471,708.20	(10,879,891.80)	5,941,800.00
				-	-		
				-	-		
2F	120205	FINES - GENERAL	· ·	-	-		-
	12020501	Towing of Vehicle Fines and Fees	392,000.00	392,000.00	159,600.00	(232,400.00)	-
	12020502	Fines on Overdue Lost Library Books	-	-	-	-	-
	12020503	Impounding of Animals Fines	196,000.00	196,000.00	79,800.00	(116,200.00)	
		FINES TOTAL	588,000.00	588,000.00	239,400.00	(348,600.00)	-

	400000	OALEO OFNEDAL					
2G	120206	SALES - GENERAL	•	-	-	-	-
	12020601	Sales of Journal & Publications	-	-	-	-	-
	12020603	Sales of ID Cards	-	-	-	-	-
	12020604	Sales of Stores/Scraps/Unservicable Items	11,039,300.00	11,039,300.00	-	(11,039,300.00)	-
	12020605	Sales of Vaccines	-	-	4,494,554.52	4,494,554.52	-
	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					
	12020013		11,039,300.00	11,039,300.00	4,494,554.52	(6,544,745.48)	
		SALES TOTAL	11,039,300.00	11,039,300.00	4,494,334.32	(0,344,743.40)	<u> </u>
			-	-	-		
			-	-	-		
2H	120207	EARNINGS -GENERAL		-	-	-	-
	12020701	Earnings from Consultancy Services	369,700.00	369,700.00	150,522.96	(219,177.04)	-
	12020702	Earnings from Laboratory Services	-	-	_	-	_
	12020702	Earnings from Libertatory Services  Earnings from Hire of Plants & Equipment					
			-	-	-	-	-
	12020704	Earnings from the Use of Govt. Vehicles	-	-	-	-	-
	12020705	Earnings from the Use of Govt. Halls	1,855,200.00	1,855,200.00	755,311.56	(1,099,888.44)	-
	12020706	Earnings from Toll Gates	28,000.00	28,000.00	11,400.00	(16,600.00)	208,200.00
	12020707	Earnings from Medical Services	148,100.00	148,100.00	60,306.00	(87,794.00)	-
	12020708	Earnings from Agricultural Produce	2,086,900.00	2,086,900.00	849,672.06	(1,237,227.94)	128,000.00
	12020709	Earnings from Tourism/Culture/Arts Centres	2,000,000.00	2,000,000.00	010,012.00	(1,201,221.01)	120,000.00
			<u>-</u>	-	-	-	-
	12020710	Earnings from Guest Houses		-	-	- (4.000.000.00)	-
	12020711	Earnings from Commercial Activities	3,220,000.00	3,220,000.00	1,311,000.00	(1,909,000.00)	98,700.00
	12020712	Earnings from Environmental Sanitation Services	80,400.00	80,400.00	32,718.00	(47,682.00)	-
		EARNINGS TOTAL	7,788,300.00	7,788,300.00	3,170,930.58	(4,617,369.42)	434,900.00
			-	-			
			_	_	_		
21	420200	RENT ON GOVERNMENT BUILDINGS - GENERAL	_				
21	120208			-	-	-	-
	12020801	Rent on Govt.Quarters	1,560,100.00	1,560,100.00	635,179.64	(924,920.36)	542,800.00
	12020802	Rent on Govt.offices	784,000.00	784,000.00	319,200.00	(464,800.00)	-
	12020803	Rent on Govt Buildings	-	-	-	-	-
	12020804	Rent on Conference Centres	-	-	-	-	-
		Refit off Conference Centres					-
	12020805		-	-	-	-	
	12020805	Rent on Building At Aerodromes	2.344.100.00	2.344.100.00	954.379.64	(1.389.720.36)	542.800.00
	12020805		2,344,100.00	2,344,100.00	954,379.64	(1,389,720.36)	542,800.00
	12020805	Rent on Building At Aerodromes	2,344,100.00 -	2,344,100.00 -	954,379.64	(1,389,720.36)	542,800.00
		Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL	2,344,100.00 - -	2,344,100.00 - -	954,379.64	(1,389,720.36)	542,800.00
2J	12020805 120209	Rent on Building At Aerodromes	2,344,100.00 - - - -	2,344,100.00 - - -	954,379.64	(1,389,720.36)	542,800.00
2J		Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL	2,344,100.00 - - - -	2,344,100.00 - - - -	954,379.64	(1,389,720.36)	542,800.00
2J	120209	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land	2,344,100.00 - - - - - -	2,344,100.00 - - - - -	954,379.64	(1,389,720.36)	542,800.00
2J	<b>120209</b> 12020901 12020903	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land	2,344,100.00 - - - - - -	2,344,100.00 - - - - - -	954,379.64 - - - - - -	(1,389,720.36) 	542,800.00 - - - -
2J	120209 12020901 12020903 12020904	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme	2,344,100.00 - - - - - - -	2,344,100.00 - - - - - -	954,379.64	(1,389,720.36) 	542,800.00 - - - -
2J	120209 12020901 12020903 12020904 12020905	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental	2,344,100.00 - - - - - - -	2,344,100.00 - - - - - - - -	954,379.64	(1,389,720.36) 	542,800.00 - - - - - -
2J	120209 12020901 12020903 12020904	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties	•	- - - - - - -	954,379.64 - - - - - - - - -	(1,389,720.36)	542,800.00 - - - - - - -
<b>2</b> J	120209 12020901 12020903 12020904 12020905	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental	2,344,100.00 	2,344,100.00 	954,379.64 - - - - - - - -	(1,389,720.36)	542,800.00 
2J	120209 12020901 12020903 12020904 12020905	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties	•	- - - - - - -	954,379.64	(1,389,720.36)	542,800.00 
2J	120209 12020901 12020903 12020904 12020905	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties	•	- - - - - - -	954,379.64	(1,389,720.36)	542,800.00 
	120209 12020901 12020903 12020904 12020905 12020906	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL	•	- - - - - - -	954,379.64	(1,389,720.36)	542,800.00 
2J 2K	120209 12020901 12020903 12020904 12020905 12020906	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL	•	- - - - - - -	954,379.64	(1,389,720.36)	542,800.00
	120209 12020901 12020903 12020904 12020905 12020906	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances	•	- - - - - - -	954,379.64	(1,389,720.36)	542,800.00
	120209 12020901 12020903 12020904 12020905 12020906 1202100 12021002 12021003	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances Bicycle Advances (Principal)	•	- - - - - - -	954,379.64	- (1,389,720.36)	542,800.00
	120209 12020901 12020903 12020904 12020905 12020906  1202100 12021002 12021003 12021004	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances Bicycle Advances (Principal) Motor Vehicle Refurbishing Loan	•	- - - - - - -	954,379.64	(1,389,720.36)	542,800.00
	120209 12020901 12020903 12020904 12020905 12020906 1202100 12021002 12021003	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances Bicycle Advances (Principal)	•	- - - - - - -	954,379.64	(1,389,720.36)	542,800.00
	120209 12020901 12020903 12020904 12020905 12020906  1202100 12021002 12021003 12021004	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances Bicycle Advances (Principal) Motor Vehicle Refurbishing Loan	•	- - - - - - -	954,379.64	(1,389,720.36)	542,800.00
	120209 12020901 12020903 12020904 12020905 12020906  1202100 12021002 12021003 12021004 12021005	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances Bicycle Advances (Principal) Motor Vehicle Refurbishing Loan House Refurbishing Loan Refunds	•	- - - - - - -	954,379.64	(1,389,720.36)	542,800.00
	120209 12020901 12020903 12020904 12020905 12020906  1202100 12021002 12021003 12021004 12021005	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances Bicycle Advances (Principal) Motor Vehicle Refurbishing Loan House Refurbishing Loan	•	- - - - - - -	954,379.64	(1,389,720.36)	542,800.00
	120209 12020901 12020903 12020904 12020905 12020906  1202100 12021002 12021003 12021004 12021005	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances Bicycle Advances (Principal) Motor Vehicle Refurbishing Loan House Refurbishing Loan Refunds	•	- - - - - - -	954,379.64		542,800.00
2K	120209 12020901 12020903 12020904 12020906 12020906	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances Bicycle Advances (Principal) Motor Vehicle Refurbishing Loan House Refurbishing Loan Refunds REPAYMENTS TOTAL	•	- - - - - - -	954,379.64		542,800.00
	120209 12020901 12020903 12020904 12020905 12020906  1202100 12021002 12021003 12021004 12021005 12021006	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances Bicycle Advances (Principal) Motor Vehicle Refurbishing Loan House Refurbishing Loan Refunds REPAYMENTS TOTAL	•	- - - - - - -	954,379.64	(1,389,720.36)	542,800.00
2K	120209 12020901 12020903 12020904 12020906 12020906	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances Bicycle Advances (Principal) Motor Vehicle Refurbishing Loan House Refurbishing Loan Refunds REPAYMENTS TOTAL	•	- - - - - - -	954,379.64	(1,389,720.36)	542,800.00
2K	120209 12020901 12020903 12020904 12020905 12020906  1202100 12021002 12021003 12021004 12021005 12021006	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances Bicycle Advances (Principal) Motor Vehicle Refurbishing Loan House Refurbishing Loan Refunds REPAYMENTS TOTAL	•	- - - - - - -	954,379.64	- (1,389,720.36)	542,800.00
2K	120209 12020901 12020903 12020904 12020905 12020906  1202100 12021002 12021003 12021004 12021005 12021006	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances Bicycle Advances (Principal) Motor Vehicle Refurbishing Loan House Refurbishing Loan Refunds REPAYMENTS TOTAL  INVESTMENT INCOME Operating Surplus	•	- - - - - - -	954,379.64	- (1,389,720.36)	542,800.00
2K	120209 12020901 12020903 12020904 12020905 12020906  1202100 12021002 12021003 12021004 12021005 12021006	Rent on Building At Aerodromes RENT ON GOVERNMENT BUILDINGS TOTAL  RENT ON LAND & OTHERS - GENERAL Rent on Govt. Land Rents & Premium on the Allocation of Land Rents of Plots & Sites Services Programme Lease Rental Rents on Govt. Properties RENT ON LAND & OTHERS TOTAL  REPAYMENTS - GENERAL Motor Vehicle Advances Bicycle Advances (Principal) Motor Vehicle Refurbishing Loan House Refurbishing Loan Refunds REPAYMENTS TOTAL  INVESTMENT INCOME Operating Surplus Dividend Received	•	- - - - - - -	954,379.64		542,800.00

20	120214	RATES					-
	12021401	Tenement Rate		-		-	1,434,100.00
	12021402	Penalty For Tenement Rate		-	-	ē	-
	12021403	Arreas of Tenement Rate		-		-	-
	12021404	Ground Rent		-		-	478,000.00
	12021405	Federal Government Grant in Lieu of Tenement Rate		-	-	-	-
	12021406	State Government Grant in Lieu of Tenement Rate		-	-		-
		RATES TOTAL		•	•	<u> </u>	1,912,100.00
				-	-		
				-			
2P	120215	MISCELLANEOUS		_		-	-
-	12021501	Mortuary Hearse and Cementry Earnings		-	-	-	-
	12021502	Recovery of Losses and Overpayments		-	-	-	-
	12021503	Payment in Lieu of Registration Notices		-	-	-	-
	12021504	Unclaimed Deposit		-	-	-	-
	12021505	Indigene Certificate		-	-		
		MISCELLANEOUS TOTAL		•	•	<u> </u>	<u> </u>
				-	-		
3	13	AID AND GRANTS		-			
·	10	THE THE STUTTE		_			
	1301	AID		-	-		
3A	130101	DOMESTIC AIDS	,	-	-		
	13010101	Current Domestic Aids		-	-		-
	13010102	Capital Domestic Aids		-			
		DOMESTIC AIDS TOTAL		•	•	<u> </u>	
			•	-	-		
an.	130102	FOREIGN AIDS		-			
3B	130102	Current Foreign Aids		-	-	-	-
	13010201	Capital Foreign Aids		-	-	-	-
	10010202	FOREIGN AIDS TOTAL		•		<del>.</del> — .	
				-		= =====	
				-			
3C	130203	DOMESTIC GRANTS		-	-	-	-
	13020301	Current Domestic Grants		-		ē	-
	13020302	Capital Domestic Grants	-		-		
		DOMESTIC GRANTS TOTAL		•	•	<u> </u>	<u> </u>
				-			
3D	130204	FOREIGN GRANTS		-	- -	-	<u>-</u>
**	13020401	Current Foreign Grants		-	-	-	-
	13020402	Capital Foreign Grants		-		-	-
		FOREIGN GRANTS TOTAL		•	•	·	<u> </u>
				-			
				-	-		
4	14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS		-	-		
	1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	•	-			
	1401	TRANSPER FROM CONSOLIDATED REVENUE FUND TO CUP	•	-			
	140101	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF		-	-		
					-	-	-
	14010101	Transfer from CRF to CDF		-			-
		TRANSFER TO CDF TOTAL		•	•	<u>·</u>	

		MOIDO TO THE TIME		1111 1111		112	
5	1402 140202	OTHER CAPITAL RECEIPTS OTHER CAPITAL RECEIPTS	-				
	14020201	Other Capital Receipts to CDF	-			-	_
	14020202	Sale of Fixed Assets	-			-	-
		OTHER CAPITAL RECEIPTS TOTAL			•	<del></del>	•
						= =====	
			-				
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	-				
	4.4000000	D (1) 1D 1 1 0 0 5 0 10			-	-	-
	14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations	-		-		
		DOMESTIC LOANS/ BORROWINGS TOTAL			•	<del></del>	
		DOMESTIC LOARS, BORROWINGS TOTAL					
6B	140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	_			-	_
05	14030201	International Loans/ Borrowings from Financial Institutions	_			-	-
	14030202	International Loans/ Borrowings from Other Government Entities	-				
					-	-	-
	14030203	International Loans/ Borrowings from Other Entities/ Organisations	-				
					-	_ <u>-</u>	<u> </u>
		INTERNATIONAL LOANS/ BORROWINGS TOTAL			•		
			-				
			-				
7	1404	DEBT FORGIVENESS	-				
	440404	FORFION REPT FORON (FMFOO	-				
7 <b>A</b>	140401	FOREIGN DEBT FORGIVENESS	-			-	-
7D	14040101 140402	Foreign Debt Forgiveness  DOMESTIC DEBT FORGIVENESS	-			-	-
7B	140402	Domestic Debt Forgiveness	-				-
	14040201	DEBT FORGIVENESS TOTAL			•	. <del> </del>	
					<u> </u>	-	
			-				
8	1407	EXTRAORDINARY ITEMS	-				
			-				
	140701	EXTRAORDINARY ITEMS	-			-	-
	14070101	Extraordinary Items	-			-	-
	14070102	Unspecified Revenue					
		EXTRAORDINARY ITEMS TOTAL			•	·	
			-				
			-				
9		6 BELOW THE LINE RECEIPTS	-	,			
		1 Deposit - Remitance	-				-
		2 With - Holding Tax Due to FIRS/SIRS	-				
		3 VAT due to FIRS/SIRS - Remittance 4 Unions Deductions - Remittance	-				
		5 Loans Deduction from Salaries/Other Deduction from Payroll -	-		·		
	1202100	Remittance	_		<u>.</u>		
	1202160	6 Monthly Net Total Salary Control Accounts	-	-	-		
		7 National Housing Fund (NHF) - Remittance	-				
		8 PAYE Due to FIRS/SIRS - Remittance	-				
		9 University Deductions	-				_
		0 BPP Deduction					-
		1 Contract Retention Deduction	-				-
	1202161	2 Contributory Pension Scheme					
		BELOW THE LINE RECEIPTS TOTAL			•		

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
	EVENDITUDEO		Ħ	Ħ	N	N	Ħ
10	EXPENDITURES Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances) Overtime payments	10A 10A	372,238,752.31 -	292,238,752.31	287,929,880.68 -	4,308,871.63	483,515,695.75 -
	Consolidated Revenue Charges - Salaries/Allowances	10A	-	-	_	-	55,620,219.76
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	519,252,376.15	379,252,376.15	370,195,560.87	9,056,815.28	-
	Social Contributions Personnel Cost Total	10C	891,491,128.46	671,491,128.46	658,125,441.54	13,365,686.91	539,135,915.51
	reisonnei cost rotai		091,491,120.40	071,451,120.40	030,123,441.34	13,303,000.31	333,133,313.31
11	Government Contribution to Pension	11				-	-
12	Social Benefits	12				<u> </u>	-
13	Overhead Cost						
10	Travels and Transport - General	13A	81,299,579.00	39,384,389.55	30,849,630.07	8,534,759.48	5,685,500.00
	Utilities - General	13B	6,908,968.00	13,243,003.60	10,283,210.02	2,959,793.58	1,895,300.00
	Materials and Supplies - General	13C	57,606,442.22	55,950,000.00	51,416,050.12	4,533,949.88	11,675,700.00
	Maintenance Services - General	13D	319,230,534.27	121,058,989.15	82,548,890.22	38,510,098.93	15,213,800.00
	Training - General Other Services - General	13E	81,687,987.27	26,036,542.95	20,566,420.05	5,470,122.90	3,790,300.00
	Consulting and Professional Services	13F 13G	130,964,631.73 54,581,196.70	39,320,435.68 37,642,204.62	24,132,840.10 5,141,605.01	15,187,595.58 32,500,599.61	4,447,600.00 947,700.00
	Fuel and Lubricants	13H	110,828,958.45	49,683,764.45	25,708,025.06	23.975.739.39	4,737,900.00
	Financial Charges	131	17,825,621.99	12,293,532.40	9,605,972.50	2,687,559.90	9,824,833.49
	Miscellaneous Expenses	13J	103,209,529.41	69,912,173.40	35,991,235.08	33,920,938.32	6,633,000.00
	Overhead Cost Total		964,143,449.05	464,525,035.80	296,243,878.24	168,281,157.57	64,851,633.49
14	Loans and Advances						
	Staff Loans and Advances	14A			<u> </u>	<u> </u>	-
	Loans and Advances Total			<u> </u>	<del></del> -	<u> </u>	•
15	Grants and Contrbutions						
	Local Grants and Contrbutions Foreign Grants and Contrbutions	15A 15B	214,323,393.36	843,000,000.00	833,937,199.99	8,961,970.15	786,059,859.85 -
	Grants and Contrbutions Total		214,323,393.36	843,000,000.00	833,937,199.99	8,961,970.15	786,059,859.85
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	Subsidy to Private Companies	16B			<u> </u>		
	Subsidies Total		<del></del>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount Interest - Internal Public Debt	17B 17C	-	40,000,000.00	38,535,306.92	1,464,693.08	43,151,253.66
	Public Debt Charges Total	110		40,000,000.00	38,535,306.92	1,464,693.08	43,151,253.66
18	Transfers						
	Transfers to Other Funds	18A	_	-	-	-	-
	Transfers - Payments to Individuals	18B			<u> </u>	<u> </u>	-
	Transfers - Total				<u> </u>	<u> </u>	<u> </u>
19	Below the Line Payments	19					
	BTL Payments Total				<u> </u>		
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	21,828,000.00	67,979,226.60	31,206,080.17	36,773,146.43	5,751,000.00
	Construction/Provision of Fixed Assets	20B	-	-	-	-	-
	Rehabilitation/Repairs of Fixed Assets	20C	-	-	-	-	-
	Preservation of the Environment Acquisition of Non Tangible Assets	20D 20E	-	4,790,580.00	3,889,508.12	901,071.88	716,800.00
	Capital Expenditure Total	LVL	21,828,000.00	72,769,806.60	35,095,588.29	37,674,218.31	6,467,800.00
	TOTAL EXPENDITURE		2,091,785,970.86	2,091,785,970.86	1,861,937,414.98	229,747,726.02	1,439,666,462.50

FDN	ECONOMIC CODE		APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
	2	EXPENDITURE	*	Ħ	Ħ	Ħ	Ħ
10	21	Personnel cost					
	2101	Salaries and Wages					
10A	<b>210101</b> 21010101	Salaries and Wages	270 020 750 24	202 220 752 24	287,929,880.68	4,308,871.63	- 483,515,695.75
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)  Overtime Payments	372,238,752.31	292,238,752.31	201,929,000.00	4,300,071.03	403,313,033.73
	21010103	Consolidated Revenue Charges - Salaries/Allowances			-	-	55,620,219.76
	21010130	Salary Arrears	372,238,752.31 #	292,238,752.31 #	287,929,880.68	4 200 074 02	-
		TOTAL	312,230,132.31 #	232,230,732.31 #	201,323,000.00	4,308,871.63	539,135,915.51
	ECONOMIC CODE	DESCRIPTION			-		
	2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			-		
10B	210201	Allowances	519,252,376.15	379,252,376.15	370,195,560.87	9,056,815.28	
		TOTAL	519,252,376.15 #	379,252,376.15 #	370,195,560.87	9,056,815.28	
	22	OTHER RECURRENT COSTS			-		
13	2202	OVERHEAD COST			-		
	ECONOMIC CODE	DESCRIPTION					
					-		
13A	<b>220201</b> 22020101	TRAVEL AND TRANSPORT - GENERAL	20,000,000,00	14 500 000 00	- 10 067 107 21	- 1,432,812.79	1,855,400.00
	22020101	Local travels and transport: training Local travels and transport: others	30,000,000.00 51,299,579.00	11,500,000.00 4,384,389.55	10,067,187.21 2,290,937.89	2,093,451.66	422,200.00
	22020103	International travels & transport: training	0.,200,0.0.00	5,000,000.00	3,338,187.90	1,661,812.10	615,200.00
	22020104	International travels: others		10,000,000.00	7,273,561.75	2,726,438.25	1,340,500.00
	22020105 22020106	Hotel Accommodation - Local Hotel Accommodation - International		-	-	-	-
	22020106	Hotel Accommodation - International Hotel Accommodation - Local Training		-	-	-	-
	22020108	Hotel Accommodation - International Training		-	-	-	-
	22020109	Per Diems/Estacodes	04.000.570.00. //	8,500,000.00	7,879,755.33	620,244.67	1,452,200.00
		TOTAL	81,299,579.00 #	39,384,389.55 #	30,849,630.07	8,534,759.48	5,685,500.00
	ECONOMIC CODE	DESCRIPTION		-	· -		
13B	220202	UTILITIES - GENERAL		-	-	-	-
	22020201	Electricity Charges	1,908,000.00	3,766,600.00	2,839,840.15	926,759.85	523,400.00
	22020202	Telephone Charges	500,000.00	1,725,000.00	744,192.91	980,807.09	137,200.00
	22020203 22020204	Internet Access Charges Satellite Broadcasting Access Charges	3,500,000.00 500,968.00	6,075,000.00 926,403.60	5,209,350.38 745,633.67	865,649.62 180,769.93	960,100.00 137,400.00
	22020205	Water Rates	500,000.00	750,000.00	744,192.91	5,807.09	137,200.00
	22020206	Sewerage Charges		-	-	-	-
	22020207 22020208	Leased Communication Lines Software Charges/License Renewal		-	-	-	-
	22020200	Interactive Learning		-	-	-	-
	22020210	Multiyear Traffic Order		-	-	-	-
	22020211	Other Utility Charges TOTAL	6,908,968.00 #	13,243,003.60 #	10,283,210.02	2,959,793.58	1,895,300.00
	ECONOMIC CODE	E DESCRIPTION		-	-		
					-		
13C	220203	MATERIALS AND SUPPLIES - GENERAL	40 000 000 00	-			-
	22020301 22020302	Office Stationaries/Computer Consumables Books	10,000,000.00 300,000.00	4,500,000.00 14,035,000.00	3,613,441.37 13,862,540.48	886,558.63 172,459.52	665,900.00 2,554,800.00
	22020303	Newspapers	200,000.00	2,090,000.00	1,885,844.00	204,156.00	347,600.00
	22020304	Magazines and Periodicals	500,000.00	725,000.00	-	725,000.00	-
	22020305	Printing of Non Security Documents	8,000,000.00	600,000.00	410,998.95	189,001.05 144,042.01	75,700.00 2.431.500.00
	22020306 22020307	Printing of Security Documents Drugs/Laboratory/Medical Supplies	12,000,000.00 10,000,000.00	1,400,000.00 14,500,000.00	1,255,957.99 14,257,066.18	242,933.82	2,431,500.00 2,627,500.00
	22020307	Field and Camping Materials Supplies	4,000,000.00	,500,000.00		- 12,000.02	-,021,000.00
	22020309	Uniforms and Other Clothing	3,000,000.00	350,000.00	78,285.51	271,714.49	14,400.00
	22020310	Teachind Aids/Instructional Materials	5,000,000.00	6,250,000.00	5,292,100.75	957,899.25	975,300.00
	22020311 22020312	Food stuff/Cartering Materials Supplies Chemicals and Reagents Materials Supplies	4,606,442.22	8,000,000.00	7,525,527.16	474,472.84	1,386,900.00
	22020312	Other Materials and Supplies	<u>_</u>	3,500,000.00	3,234,287.73	265,712.27	596,100.00
		TOTAL	57,606,442.22 #	55,950,000.00 #	51,416,050.12	4,533,949.88	11,675,700.00

	ECONOMIC CODE	DESCRIPTION			00111		
13D	220204	MAINTENANCE SERVICES GENERAL		-			
	22020401	Maintenance of Motor Vehicles/Transport Equipment	21,025,000.00	6,500,000.00	6,095,408.20	404,591.80	1,123,400.00
	22020402	Maintenance of Office Furniture	21,025,000.00	7,000,000.00	6,095,408.20	904,591.80	1,123,400.00
	22020403	Maintenance of Office Building/Residential Qtrs	84,100,000.00	20,000,000.00	19,381,632.81	618,367.19	3,572,000.00
	22020404	Maintenance of Office/IT Equipment	18,095,044.77	5,479,341.22	5,245,977.85	233,363.37	966,800.00
	22020405	Maintenance of Plant and Generators	14,717,500.00	5,150,000.00	4,266,785.74	883,214.26	786,400.00
	22020406	Other Maintenance Services	14,717,500.00	4,850,000.00	4,266,785.74	583,214.26	786,400.00
	22020407	Maintenance of Air Conditioners		-	-	-	-
	22020408	Maintenance of Boats	10,512,500.00	3,150,000.00	3,047,704.10	102,295.90	561,700.00
	22020409	Maintenance of Railway Equipments		-	-	-	-
	22020410	Maintenance of Street Lights	21,025,000.00	6,200,000.00	6,095,408.20	104,591.80	1,123,400.00
	22020411	Maintenance of Communication Equipments	21,025,000.00	7,000,000.00	6,095,408.20	904,591.80	1,123,400.00
	22020412	Maintenance of Market/Public Places	21,025,000.00	6,100,000.00	6,095,408.20	4,591.80	1,123,400.00
	22020413	Minor Road Maintenance	71,962,989.50	49,629,647.93	15,862,962.97	33,766,684.96	2,923,500.00
		TOTAL	319,230,534.27 #	121,058,989.15 #	82,548,890.22	38,510,098.93	15,213,800.00
	ECONOMIC CODE	DESCRIPTION	-		-		
13E	220205	TRAINING GENERAL	_	_		_	_
.02	22020501	Local Training	81,687,987.27	15,336,542.95	10,664,495.83	4,672,047.12	1,965,400.00
	22020502	International Training	-	1,200,000.00	1,131,469.05	68,530.95	208,500.00
	22020503	Other Trainings		1,000,000.00	971,263.79	28,736.21	179,000.00
	22020504	Seminars/Workshops and Conference		8.500.000.00	7,799,191.37	700,808.63	1,437,400.00
		TOTAL	81,687,987.27 #	26,036,542.95 #	20,566,420.05	5,470,122.90	3,790,300.00
			-	-	•		
	ECONOMIC CODE		•	-	-		
13F	220206	OTHER SERVICE - GENERAL	-	-	-	-	-
	22020601	Security Services	63,075,000.00	3,500,000.00	2,810,340.05	689,659.95	517,900.00
	22020602	Office Rent	10,512,500.00	7,250,000.00	3,301,723.34	3,948,276.66	608,500.00
	22020603	Residential Rent	10,512,500.00	7,250,000.00	3,301,723.34	3,948,276.66	608,500.00
	22020604	Security Vote (Including Operations)	31,537,500.00	10,750,000.00	9,905,170.02	844,829.98	1,825,500.00
	22020605	Cleaning and Fumigation Services	15,327,131.73	10,570,435.68	4,813,883.34	5,756,552.34	887,200.00
	22020606 22020607	Land Uses Charges Rescue Service	•	-	-	•	-
	22020001	TOTAL	130,964,631.73 #	39,320,435.68 #	24,132,840.10	15,187,595.58	4,447,600.00
			-	-	-		, ,
	ECONOMIC CODE		-	-	-		
13G	220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	•	-	-	-	-
	22020701	Financial Consulting	10,512,500.00	7,250,000.00	990,288.34	6,259,711.66	182,500.00
	22020702	Information Technology Consulting	8,410,000.00	5,800,000.00	792,230.67	5,007,769.33	146,000.00
	22020703	Legal Services	10,512,500.00	7,250,000.00	990,288.34	6,259,711.66	182,500.00
	22020704	Engineering Services	4,205,000.00	2,900,000.00	396,115.34	2,503,884.66	73,000.00
	22020705	Architectural Serivces	4,205,000.00	2,900,000.00	396,115.34	2,503,884.66	73,000.00
	22020706	Surveying Services	3,153,750.00	2,175,000.00	297,086.50	1,877,913.50 1,877,913.50	54,800.00
	22020707	Agricultural Consulting Medical Consulting	3,153,750.00	2,175,000.00	297,086.50		54,800.00
	22020708 22020709	Other Consultancy Services	10,428,696.70	7,192,204.62	982,393.98	6,209,810.64	181,100.00
	22020709	Auditing	•	-	-	•	-
	22020110	TOTAL	54,581,196.70 #	37,642,204.62 #	5,141,605.01	32,500,599.61	947,700.00
			-	-	-		
	ECONOMIC CODE	DESCRIPTION	•	•			
13H	220208	FUEL AND LUBRICANTS - GENERAL	-				
•••	22020801	Motor Vehicle Fuel Cost	21,025,000.00	14,500,000.00	4,876,985.53	9,623,014.47	898,800.00
	22020802	Other Transport Equipments Fuel Cost	16,216,458.45	11,183,764.45	3,761,590.17	7,422,174.28	693,300.00
	22020803	Plant/Generator Fuel Cost	42,050,000.00	10,000,000.00	9,753,971.06	246,028.94	1,797,600.00
	22020804	Aircraft Fuel Cost	10,512,500.00	8,250,000.00	2,438,492.77	5,811,507.23	449,400.00
	22020805	Boat Fuel Cost	10,512,500.00	3,250,000.00	2,438,492.77	811,507.23	449,400.00
	22020806	Cooking Gas/Fuel Cost	10,512,500.00	2,500,000.00	2,438,492.77	61,507.23	449,400.00
		TOTAL	110,828,958.45 #	49,683,764.45 #	25,708,025.06	23,975,739.39	4,737,900.00

		DESCRIPTION	·				
	ECONOMIC COD		-	-	-		
131	220209	FINANCIAL CHARGES GENERAL	-	-	-	-	-
	22020901	Bank charges (Other Than Interest)	17,825,621.99	12,293,532.40	9,605,972.50	2,687,559.90	9,824,833.49
	22020902	Insurance Premium			-	-	-
	22020903	Loss on Foreign Exchange	_	-	-	-	-
	22020904	Other CRF Bank Charges				_	_
	22020304						
	22020903	Admin Charges (JAAC)	17,825,621.99 #	12,293,532.40 #	9,605,972.50	0.007.550.00	0.004.000.40
		TOTAL	17,023,021.99 #	12,293,332.40 #	9,000,972.00	2,687,559.90	9,824,833.49
			-	-	-		
	ECONOMIC COD	DE DESCRIPTION	-	-			
					-		
13J	220210	MISCELLANEOUS EXPENSES - GENERAL	_	-	-	-	-
	22021001	Refreshment and Meals	12,615,000.00	8,700,000.00	4,478,815.78	4,221,184.22	825,400.00
					5,385,993.94	5,076,179.46	992,600.00
	22021002	Honorarium and Sitting Allowance	15,170,151.43	10,462,173.40			,
	22021003	Publicity and Advertisements	6,307,500.00	4,350,000.00	2,239,407.89	2,110,592.11	412,700.00
	22021004	Medical Expenses - local	8,410,000.00	5,800,000.00	2,985,877.18	2,814,122.82	550,300.00
	22021006	Postage and Courier Services	4,205,000.00	2,900,000.00	1,492,938.59	1,407,061.41	275,100.00
	22021007	Welfare Packages	10,512,500.00	7,250,000.00	3,732,346.48	3,517,653.52	687,900.00
	22021008	Subscription to Professional Bodies	6,307,500.00	4,350,000.00	2,239,407.89	2,110,592.11	412,700.00
	22021009	Sporting Activities	10,512,500.00	7,250,000.00	3,732,346.48	3,517,653.52	687,900.00
	22021010	Direct Teaching and Laboratory Cost	8,410,000.00	5,800,000.00	2,985,877.18	2,814,122.82	550,300.00
	22021014	Annual Budget Expenses and Administration	6,307,500.00	4,350,000.00	2,239,407.89	2,110,592.11	412,700.00
	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	_		_	_	_
	22021025	Other Miscellaneous Expenses	12,615,000.00	8,700,000.00	4,478,815.78	4,221,184.22	825,400.00
			12,013,000.00	0,700,000.00	4,470,013.70	4,221,104.22	023,400.00
	22021026	Monitoring and Evaluation	-	-	-	•	-
	22021027	Daily Rate Allowances	1,836,877.98	-	-	<del></del>	<del></del>
		TOTAL	103,209,529.41 #	69,912,173.40 #	35,991,235.08	33,920,938.32	6,633,000.00
			-	-	-		
14	2203	LOANS AND ADVANCES	-		-		
			_	-	-		
	ECONOMIC COD	DESCRIPTION					
444	220301	STAFF LOANS AND ADVANCES - GENERAL	-	-			
14A			-	-	-	-	-
	22030101	Motor Cycle Advances	•	•	-	-	-
	22030102	Bicycle Advances	-	-	-	-	-
	22030103	Refurbishing Advances	-	-	-	-	-
	22030104	Correspondence Advances	-	-	-	-	-
	22030105	Spectacle Advances	-	-	-	-	-
	22030106	Motor Vehicle Advances	-	-	-	-	-
	22030107	Furnishing Advances	_	-	-	-	-
	22030108	Housing Loans			_	_	_
	22000100	TOTAL	- #	- #			
		TOTAL	- п	- π			<u>_</u>
			•	•	-		
15	2204	GRANTS AND CONTRIBUTIONS - GENERAL	-	-	-		
			-	-	-		
	ECONOMIC COD	DE DESCRIPTION	-	-	-		
15A	220401	LOCAL GRANTS AND CONTRIBUTIONS	-	-	-	-	-
	22040101	Grants to Other Government - Current	-	-	-	-	-
	22040102	Grants to Other Government - Capital	_		-	-	-
	22040102	Grants to Cotal Government - Current	_	_	_		_
		· ·	-	-	-	-	-
	22040104	Grants to Local Government - Capital	-	-	-	-	-
	22040105	Grants to Government Owned Companies - Current	-	-	-	-	-
	22040106	Grant to Government Owned Companies - Capital	-	-	-	-	-
	22040107	Grants to Private Companies - Current	-	-	-	-	-
	22040108	Grants to Private Companies - Capital	-	-	-	-	-
	22040109	Grants to Communities/NGO's	-	-		-	
	22040110	Contribution to State University	91,327,500.00	31,950,000.00	24,497,564.84	7,452,435.16	12,064,742.95
	22040111	Grants/Allocation to Development Areas	17,870,893.36	,,000.00	-	.,.02,.000	-,-,-,,,,,-
	22040111	Contribution to Traditional Councils	-	70,000,000.00	69,396,020.40	603,979.60	59,218,526.28
						,	
	22040113	Contribution to Ministry for Local Government Affairs	-	12,000,000.00	11,846,982.34	153,017.66	7,349,041.20
	22040115	Contribution to Local Government Education Authority	105,125,000.00	605,000,000.00	604,336,046.28	663,953.72	621,207,290.20
	22040116	Contribution to Primary Health Care Development Agency	-	-	-	-	-
	22040117	Contribution to Local government Staff Pension Board	-	73,100,000.00	73,057,423.04	42,576.96	47,040,066.76
	22040118	Contribution to Local Government Service Commission	-	14,500,000.00	14,453,992.95	46,007.05	12,774,126.41
	22040119	Contribution to Auditor General Local Government	-	-			
	22040120	Contribution to Contingency	_	36,450,000.00	36,349,170.14	100,829.86	26,406,066.04
		TOTAL	214,323,393.36 #	843,000,000.00 #	833,937,199.99	8,961,970.15	786,059,859.85

16	2205	SUBSIDIES GENERAL			-		
	ECONOMIC CODE	DECEDIATION	-	-	-		
	220501	DESCRIPTION	-		-		
16A		SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS			-	-	
	22050101	Subsidy to Government Owned Companies	-	-	-	-	
	22050102 22050104	Meals subsidy to Government Schools Petroleum Subsidy	-	-	-	-	
	22050104	Agricultural Inputs Subsidy	-	-	-	-	
	22050108	Religious Pilgrimage Subsidy	-	- 4	-		-
		TOTAL	- #	- #	-		<u> </u>
	ECONOMIC CODE	DESCRIPTION			-		
16B	220502	SUBSIDY TO PRIVATE COMPANIES		-	-	-	-
	22050201	Subsidy to Private Companies	-	- "	-		-
		TOTAL	- #	- #	•		•
17	2206	PUBLIC DEBT CHARGES	-				
	ECONOMIC CODE		-	-			
474	000004	FOREIGN INTERFOL / DIGGOUNT - TREADURY BILL			-		
17A	<b>220601</b> 22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL Foreign Interest/Discount - Treasury Bill	-	-		-	
	22060102	Foreign Interest/Discount - Short term Borowings		-	-		
		TOTAL	- #	- #	•		•
	ECONOMIC CODE	DESCRIPTION	-	-			
17B	220602	DOMESTIC INTEREST / DISCOUNT	-	-		-	
	22060201	Domestic Interest/Discount - Treasury Bill	-	-	-	-	
	22060202 22060203	Domestic Interest/Discount - Short term Borowings Settlement of Liabilities	-	-	-	-	•
	22000203	TOTAL	- #	- #	<del>.</del>	<del></del>	· ·
			-	-	-		
470	ECONOMIC CODE		-	-	-		
17C	<b>220603</b> 22060301	INSURANCE PREMIUM Interest - Internal Public Debt	-	40,000,000.00	38,535,306.92	1,464,693.08	- 43,151,253.66
	2200001			40,000,000.00 #			43,151,253.66
		TOTAL	- #	40,000,000.00 #	38,535,306.92	1,464,693.08	,,======
			- #	-	38,333,300.92		,,
18	ECONOMIC CODE	DESCRIPTION					.,,,
18 18A	ECONOMIC CODE 2207 220701			- - - - -			-
	<b>2207</b> <b>220701</b> 22070101	DESCRIPTION TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF		- - - - -	35,535,300.92 - - - - - -		-
	<b>2207 220701</b> 22070101 22070102	DESCRIPTION TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund					- - -
	2207 220701 22070101 22070102 22070103	TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund			38,333,300.92 - - - - - - - -		- - - - -
	<b>2207 220701</b> 22070101 22070102	DESCRIPTION TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund		#	38,333,300.92		- - - - -
18A	2207 220701 22070101 22070102 22070103 22070109	TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund Transfer to Joint Project Account (MLGA) TOTAL	- - - - - - - -	- - - - - - -	38,333,300.92 - - - - - - - - - - - - - - - - - - -		
	2207 220701 22070101 22070102 22070103 22070109	TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund Transfer to Joint Project Account (MLGA) TOTAL TRANSFERS-PAYMENTS TO INDIVIDUALS	- - - - - - - -	- - - - - - -	38,333,300.92 		
18A	2207 220701 22070101 22070102 22070103 22070109	TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund Transfer to Joint Project Account (MLGA) TOTAL TRANSFERS-PAYMENTS TO INDIVIDUALS	- - - - - - - -	- - - - - - -	38,333,300.92		- - - - - -
18A 18B	2207 220701 22070101 22070102 22070103 22070109  220702 ECONOMIC CODE	TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund Transfer to Joint Project Account (MLGA) TOTAL  TRANSFERS-PAYMENTS TO INDIVIDUALS DESCRIPTION  BELOW THE LINE ITEMS	- - - - - - - -	- - - - - - -	38,333,300.92		- - - - - -
18A	2207 220701 22070101 22070102 22070103 22070109  220702 ECONOMIC CODE 2208 220801	TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund Transfer to Joint Project Account (MLGA) TOTAL  TRANSFERS-PAYMENTS TO INDIVIDUALS DESCRIPTION  BELOW THE LINE ITEMS BELOW THE LINE PAYMENTS	- - - - - - - -	- - - - - - -	38,333,300.92		
18A 18B	2207 220701 22070101 22070102 22070103 22070109  220702 ECONOMIC CODE	TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund Transfer to Joint Project Account (MLGA) TOTAL  TRANSFERS-PAYMENTS TO INDIVIDUALS DESCRIPTION  BELOW THE LINE ITEMS BELOW THE LINE PAYMENTS Deposit - Remitance	- - - - - - - -	- - - - - - -	38,333,300.92		
18A 18B	2207 2207010 22070101 22070102 22070109  220702 ECONOMIC CODE 2208 220801 22080101 22080102 22080103	TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund Transfer to Joint Project Account (MLGA) TOTAL  TRANSFERS-PAYMENTS TO INDIVIDUALS DESCRIPTION  BELOW THE LINE ITEMS BELOW THE LINE PAYMENTS Deposit - Remitance With - Holding Tax Due to FIRS/SIRS VAT due to FIRS/SIRS - Remittance	- - - - - - - -	- - - - - - -	38,333,300.92		
18A 18B	2207 220701 22070101 22070102 22070103 22070109  220702 ECONOMIC CODE 2208 220801 22080101 22080102 22080103 22080104	TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund Transfer to Joint Project Account (MLGA) TOTAL  TRANSFERS-PAYMENTS TO INDIVIDUALS DESCRIPTION  BELOW THE LINE ITEMS BELOW THE LINE PAYMENTS Deposit - Remitance With - Holding Tax Due to FIRS/SIRS VAT due to FIRS/SIRS - Remittance Unions Deductions - Remittance	- - - - - - - -	- - - - - - -	38,333,300.92		-
18A 18B	2207 2207010 22070101 22070102 22070109  220702 ECONOMIC CODE 2208 220801 22080101 22080102 22080103	TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund Transfer to Joint Project Account (MLGA) TOTAL  TRANSFERS-PAYMENTS TO INDIVIDUALS DESCRIPTION  BELOW THE LINE ITEMS BELOW THE LINE PAYMENTS Deposit - Remitance With - Holding Tax Due to FIRS/SIRS VAT due to FIRS/SIRS - Remittance	- - - - - - - -	- - - - - - -	38,333,300.92		
18A 18B	2207 220701 22070101 22070102 22070103 22070109  220702 ECONOMIC CODE 2208 220801 22080101 22080102 22080103 22080104 22080105	TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund Transfer to Joint Project Account (MLGA) TOTAL  TRANSFERS-PAYMENTS TO INDIVIDUALS DESCRIPTION  BELOW THE LINE ITEMS BELOW THE LINE PAYMENTS Deposit - Remitance With - Holding Tax Due to FIRS/SIRS VAT due to FIRS/SIRS - Remittance Unions Deductions - Remittance Loans Deduction from Salaries/Other Deduction from Payroll - Remittance Monthly Net Total Salary Control Accounts	- - - - - - - -	- - - - - - -	38,333,300.92		
18A 18B	2207 220701 22070101 22070102 22070103 22070109  220702 ECONOMIC CODE 2208 220801 2208010 22080102 22080103 22080104 22080105 22080106 22080107	TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund Transfer to Sinking Fund Transfer to Joint Project Account (MLGA) TOTAL  TRANSFERS-PAYMENTS TO INDIVIDUALS DESCRIPTION  BELOW THE LINE ITEMS BELOW THE LINE PAYMENTS Deposit - Remitance With - Holding Tax Due to FIRS/SIRS VAT due to FIRS/SIRS - Remittance Unions Deductions - Remittance Loans Deduction from Salaries/Other Deduction from Payroll - Remittance  Monthly Net Total Salary Control Accounts National Housing Fund (NHF) - Remittance	- - - - - - - -	- - - - - - -	38,333,300.92		
18A 18B	2207 220701 22070101 22070102 22070103 22070109  220702 ECONOMIC CODE 2208 220801 22080101 22080102 22080103 22080104 22080105	TRANSFERS TRANSFERS TO OTHER FUNDS Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund Transfer to Joint Project Account (MLGA) TOTAL  TRANSFERS-PAYMENTS TO INDIVIDUALS DESCRIPTION  BELOW THE LINE ITEMS BELOW THE LINE PAYMENTS Deposit - Remitance With - Holding Tax Due to FIRS/SIRS VAT due to FIRS/SIRS - Remittance Unions Deductions - Remittance Loans Deduction from Salaries/Other Deduction from Payroll - Remittance Monthly Net Total Salary Control Accounts	- - - - - - - -	- - - - - - -	38,333,300.92		

	ECONOMIC CODE	DESCRIPTION					
					-		
20	23	CAPITAL EXPENDITURE GENERAL	-	-	-		
20A	230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	-	-
	23010101 23010102	Purchase/Acquisition of Land Purchase of Office Building	-	-	-	-	-
	23010102	Purchase of Residential Buildings	•	•	•	•	•
	23010103	Purchase of Motor Cycles	4,205,000.00	2,900,000.00	733,859.77	2,166,140.23	135,200.00
	23010104	Purchase of Motor Vehicles	2,025,000.00	4,500,000.00	3,669,298.85	830,701.15	676,200.00
	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	4,178,750.00	5,675,000.00	4,219,693.68	1,455,306.32	777,700.00
	23010113	Purchase of Computers	-	-	-	-	-
	23010114	Purchase of Computer Printers	-	-	-	-	-
	23010115	Purchase of Photocopying Machines	-	-	-	-	-
	23010116 23010117	Purchase of Typewriters Purchase of Shredding Machines	-	-	-	-	-
	23010117	Purchase of Scanners	•	•	•	•	•
	23010110	Purchase of Power Generating Set	_	_	-	_	_
	23010113	Purchase of Canteen/ Kitchen Equipment	1,471,750.00	1,015,000.00	256,850.92	758,149.08	47,300.00
	23010121	Purchase of Residential Furniture	-	-	-	-	-
	23010122	Purchase of Health/Medical Equipment	5,742,500.00	6,550,000.00	6,237,808.04	312,191.96	1,149,600.00
	23010123	Purchase of Fire Fighting Equipment	· · ·	-	-	-	-
	23010124	Purchase ofTeaching/Learning Aid Equipment	-	-	-	-	-
	23010125	Purchase of Library Books & Equipment	-	-	-	-	-
	23010126	Purchase of Sporting/Gaming Equipment		8,000,000.00	7,338,597.70	661,402.30	1,352,500.00
	23010127	Purchase of Agricultural Equipment/irrigation		9,905,000.00	8,016,111.44	1,888,888.56	1,477,300.00
	23010128	Purchase of Security Equipment	-	-	-	-	-
	23010129	Purchase of Industrial Equipment	-	-	-	-	-
	23010130 23010131	Purchase of Air Navinational Facilities	-	-	-	-	-
	23010131	Purchase of Air Navigational Equipment Purchase of Defense Equipment	-	-	-	-	-
	23010132	Purchase of Surveying Equipment				-	
	23010133	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 fertalizer	4,205,000.00	29,434,226.60	733,859.77	28,700,366.83	135,200.00
		PURCHASE OF FIXED ASSETS -TOTAL	21,828,000.00 #	67,979,226.60 #	31,206,080.17	36,773,146.43	5,751,000.00
000	000004	CONSTRUCTION INDOVIDION OF FIVER ASSETS. OF MEDAL	•	-	-		
20B	<b>230201</b> 23020101	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-	-	-	-	-
	23020101	Construction/Provision of Office Buildings Construction/Provision of Residential Buildings			-	-	-
	23020102	Construction/Provision of Electricity					
	23020104	Construction/Provision of Housing			-	-	-
	23020105	Construction/Provision of Water Facilities			-	-	-
	23020106	Construction/Provision of Hospital/Health Centers			-	-	-
	23020107	Construction/Provision of Public Schools			-	-	-
	23020110	Construction/Provision of Fire Fighting Stations		-	-	-	-
	23020111	Construction/Provision of Libraries		-	-	-	-
	23020112	Construction/Provision of Sporting Facilities		-	-	-	-
	23020113	Construction/Provision of Agricultural Facilities		-	-	-	-
	23020114	Construction/Provision of Roads			-	-	-
	23020115	Construction/Provision of Rail- ways		-	-	-	-
	23020116 23020117	Construction/Provision of Water -Ways Construction/Provision of Airport/Aerodromes		-	-	-	-
	23020117	Construction/Provision of Airport/Aerodromes  Construction/Provision of Infrastructure		-	-	-	•
	23020110	Construction/Provision of Infrastructure  Construction/Provision of Recreational Facilities			-	-	-
	23020119	Construction of Boundary Pillars/Right Ways			-	-	
	23020122	Construction of Traffic Lights/Street Lights			-	-	-
	23020124	Construction of Markets/Parks			-	_	-
	23020125	Construction of Power generating Plants			-	-	-
	23020126	Construction/Provision of Cemeteries			-	-	-
	23020127	Construction/Provision of ICT Infrastructures			<u> </u>	<u>-</u>	-
		CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	- #	- #	<u> </u>	<u> </u>	

			~		<b>U U I I I</b>	_	
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	-	-	-	-	-
	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	-	-	-	-	-
	23030112	Rehabilitation/Repairs - Agricultural Facilities	•		-	-	
	23030113	Rehabilitation/Repairs - Roads	-	-	-	-	
	23030114	Rehabilitation/Repairs - Rail Ways	-	-	-		
	23030115	Rehabilitation/Repairs - Water Ways	-	-	-		
	23030116	Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-	-	
	23030118	Rehabilitation/Repairs - Recreational Facilities	-	-	-	-	
	23030119	Rehabilitation/Repairs - Air Navigational Equipment	-	-	-	-	
	23030121	Rehabilitation/Repairs - Office Buildings	-	-	-	-	
	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	_	_	_	_	_
	20000121	REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	- #	- #			
		REINDERATIONALI AIRO OF FIRED AGGLEG TO THE	<del></del>	•	<del></del> -		
20D	230401	PRESERVATION OF THE ENVIRONMENT - GNENRAL	-	-	-	-	
	23040101	Tree Planting	-	-	-		
	23040102	Erosion & Flood Control	-	-	-	-	
	23040103	Wild life Conservation	-	-	-	-	
	23040104	Industrial Pollution Preservation & Control	-	-	-	_	
	23040105	Water Pollution Prevention & Control	_	_	-	-	
	20010100	PRESERVATION OF THE ENVIRONMENT - TOTAL	- #	- #	<del></del>	<del></del> -	
				•			
20E	230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-		
	23050101	Research and Development		4,790,580.00	3,889,508.12	901,071.88	716,800.00
	23050102	Computer Software Acquisition	-	-	-	-	-
	23050103	Monitoring and Evaluation	-	-	-	-	-
	23050104	Anniversaries/Celebration	-	-	-		
	23050107	Margin For Increase In Costs	-	-	-		
	23050128	Repayment of Capital Loan	-	-	-	-	
	2000120	ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	- #	4,790,580.00 #	3,889,508.12	901,071.88	716,800.00
		TO ACTUAL OF HOW INTRODUCED TO THE	<del></del>	-	-	VV 1,01 1100	
		CAPITAL EXPENDITURE TOTAL	21,828,000.00 #	72,769,806.60 #	35,095,588.29	37,674,218.31	6,467,800.00
		ONLITTE EXICITORE TOTAL	Σ1,020,000.00 π	. = 1.00 1000.00 π		31,017,210.31	0,701,000.00

21	CASH AND BANK BALANCES Cash Account	2018 <del>N</del> -	2017 ₩
	UBA Bank Account	56.78 <b>56.78</b>	5,059,509.47 <b>5,059,509.47</b>
29	PUBLIC FUNDS  Consolidated Revenue Fund - Surplus/(Deficit)  Capital Development Fund - Surplus/(Deficit)	56.78 56.78	5,059,509.47 <b>5,059,509.47</b>