

SARDAUNA 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 Kawu Usman - Head of Local Gov't. Admin
2. Ahmed T. Barkindo - Director Admin & Gen. Service
3. Buba Saidu - Director Finance
4. Ahmed Baba Takong - Director Agric
5. Titus Samuel - Director Works
6. Abubakar Rufar - Director PHC
7. Marfa Waltako - Director Budget
8. Iiyasu Bello - Director Legislative
9. Nuhu Aliyu Umar - 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 Sardauna 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
Sardauna Local Government Council**



Ahmed Bawa & Co.

(Chartered Accountants, Tax Practitioners & Investment Consultants)

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

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

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

INDEPENDENT AUDITORS REPORT TO THE COUNCIL MEMBERS OF SARDAUNA LOCAL GOVERNMENT COUNCIL ON THE ACCOUNTS OF THE COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

We have audited the accompanying financial statements of Sardauna 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.

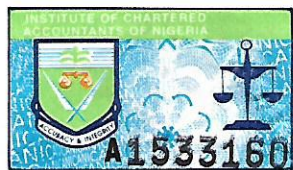
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the Auditors' judgment, including the assessment of the risks of material mis-statement of the Financial Statements, whether due to fraud or 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 **Sardauna Local Government Council** as at **December 31, 2018**, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) – Cash Basis, Financial Memoranda and the relevant laws.

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



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

DATE: 20/10/2020

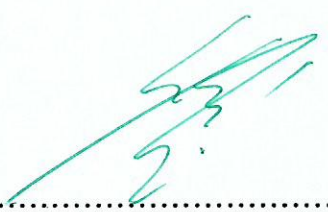
**SARDAUNA LOCAL GOVERNMENT COUNCIL,
TARABA STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER
31, 2018**

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,658,197,733.40	2,054,834,535.07
Independent Revenue	57,533,433.00	53,192,200.00
Total Receipts	<u>2,715,731,166.40</u>	<u>2,108,026,735.07</u>
Payments		
Personnel Cost	(763,130,537.13)	(586,752,396.38)
Social Benefits	-	-
Overhead Cost	(259,694,715.12)	(90,994,323.74)
Loans and Advances	-	-
Grants and Contributions	(1,400,296,751.35)	(1,270,097,061.34)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	<u>(2,423,122,003.60)</u>	<u>(1,947,843,781.45)</u>
Net Cash flow from Operating Activities	<u>292,609,162.80</u>	<u>160,182,953.62</u>
Investing Activities		
Purchase of Fixed Assets	(26,837,405.27)	(24,562,700.00)
Construction/Provision of Fixed Assets	(108,768,917.07)	(29,549,600.00)
Rehabilitation/Repairs of Fixed Assets	(26,074,273.43)	(15,864,200.00)
Preservation of the Environment	(62,136,187.21)	(18,869,500.00)
Acquisition of Non Tangible Assets	(30,561,662.73)	(27,971,300.00)
Net Cash Flow from Investing Activities	<u>(254,378,445.71)</u>	<u>(116,817,300.00)</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	(304,589.83)	214,399.96
Add: Opening Balance	373,042.02	158,642.06
Closing Cash Balance	<u>68,452.19</u>	<u>373,042.02</u>

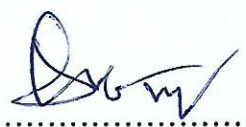
**SARDAUNA LOCAL GOVERNMENT COUNCIL,
TARABA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	68,452.19	373,042.02
TOTAL ASSETS		<u>68,452.19</u>	<u>373,042.02</u>
LIABILITIES			
Public Funds	29	68,452.19	373,042.02
TOTAL LIABILITIES		<u>68,452.19</u>	<u>373,042.02</u>



.....Chairman



.....Director Finance/Treasurer

**SARDAUNA 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			373,042.02		158,642.06	
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,740,787,322.98	2,740,787,322.98	2,658,197,733.40	(82,589,589.58)	2,054,834,535.07
Independent Revenue	2	147,901,394.20	147,901,394.20	57,533,433.00	(90,367,961.20)	53,192,200.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		<u>2,888,688,717.18</u>	<u>2,888,688,717.18</u>	<u>2,715,731,166.40</u>	<u>(172,957,550.78)</u>	<u>2,108,026,735.07</u>
EXPENDITURE						
Personnel Cost	10	1,312,977,817.18	811,641,417.18	763,130,537.13	48,510,880.05	586,752,396.38
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	654,804,400.00	276,202,900.00	259,694,715.12	16,508,184.88	90,994,323.74
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	266,660,200.00	1,489,310,700.00	1,400,296,751.35	89,013,948.65	1,270,097,061.34
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	-	40,984,900.00	38,535,306.92	2,449,593.08	43,151,253.66
TOTAL OPERATING EXPENDITURE		<u>2,234,442,417.18</u>	<u>2,618,139,917.18</u>	<u>2,461,657,310.52</u>	<u>156,482,606.66</u>	<u>1,990,995,035.11</u>
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		<u>654,246,300.00</u>	<u>270,548,800.00</u>	<u>254,446,897.90</u>	<u>(329,440,157.44)</u>	<u>117,190,342.02</u>
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	69,024,600.00	28,543,500.00	26,837,405.27	1,706,094.73	24,562,700.00
Construction/Provision of Fixed Assets	20B	279,744,900.00	115,683,100.00	108,768,917.07	6,914,182.93	29,549,600.00
Rehabilitation/Repairs of Fixed Assets	20C	67,061,900.00	27,731,700.00	26,074,273.43	1,657,426.57	15,864,200.00
Preservation of the Environment	20D	159,811,600.00	66,086,000.00	62,136,187.21	3,949,812.79	18,869,500.00
Acquisition of Non Tangible Assets	20E	78,603,300.00	32,504,500.00	30,561,662.73	1,942,837.27	27,971,300.00
TOTAL CAPITAL EXPENDITURE		<u>654,246,300.00</u>	<u>270,548,800.00</u>	<u>254,378,445.71</u>	<u>16,170,354.29</u>	<u>116,817,300.00</u>
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT)		<u>-</u>	<u>-</u>	<u>68,452.19</u>		<u>373,042.02</u>

**SARDAUNA LOCAL GOVERNMENT COUNCIL,
TARABA STATE
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		-	-	-	-	158,642.06
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,740,787,322.98	2,740,787,322.98	2,658,197,733.40	(82,589,589.58)	2,054,834,535.07
Independent Revenue	2	147,901,394.20	147,901,394.20	57,533,433.00	(90,367,961.20)	53,192,200.00
Overhead Cost	13	654,804,400.00	276,202,900.00	259,694,715.12	16,508,184.88	90,994,323.74
Loans and Advances	14	-	-	-	-	-
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	-	40,984,900.00	38,535,306.92	2,449,593.08	43,151,253.66
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		<u>2,234,442,417.18</u>	<u>2,618,139,917.18</u>	<u>2,461,657,310.52</u>	<u>156,482,606.66</u>	<u>1,990,995,035.11</u>
BALANCE FOR THE PERIOD BEFORE TRANSFERS				<u>254,073,855.88</u>		<u>117,190,342.02</u>
TRANSFERS						
Transfer to Capital Development Fund				(254,073,855.88)		(117,190,342.02)
Transfer from Capital Development Fund		-	-	-	-	-
TRANSFERS TOTAL		<u>-</u>	<u>-</u>	<u>(254,073,855.88)</u>	<u>-</u>	<u>(117,190,342.02)</u>
CLOSING BALANCE		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**SARDAUNA 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		-	-	373,042.02	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				254,073,855.88		117,190,342.02
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
CAPITAL RECEIPTS SUB-TOTAL		<u>-</u>	<u>-</u>	<u>254,073,855.88</u>	<u>-</u>	<u>117,190,342.02</u>
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE		<u>-</u>	<u>-</u>	<u>254,446,897.90</u>		<u>117,190,342.02</u>
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	20A	69,024,600.00	28,543,500.00	26,837,405.27	1,706,094.73	24,562,700.00
Construction/Provision of Fixed Assets - General	20B	279,744,900.00	115,683,100.00	108,768,917.07	6,914,182.93	29,549,600.00
Rehabilitation/Repairs of Fixed Assets - General	20C	67,061,900.00	27,731,700.00	26,074,273.43	1,657,426.57	15,864,200.00
Preservation of the Environment - General	20D	159,811,600.00	66,086,000.00	62,136,187.21	3,949,812.79	18,869,500.00
Acquisition of Non Tangible Assets	20E	78,603,300.00	32,504,500.00	30,561,662.73	1,942,837.27	27,971,300.00
TOTAL CAPITAL EXPENDITURE		<u>654,246,300.00</u>	<u>270,548,800.00</u>	<u>254,378,445.71</u>	<u>16,170,354.29</u>	<u>116,817,300.00</u>
CLOSING BALANCE		<u>-</u>	<u>-</u>	<u>68,452.19</u>		<u>373,042.02</u>

STATEMENT OF ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

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

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

b. Revenue

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

c. Recurrent Expenditure

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

d. Capital Expenditure

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

NOTES TO THE FINANCIAL STATEMENT

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		2,021,976,685.41	2,021,976,685.41	2,169,580,869.91	147,604,184.50	1,334,586,567.93
	Allocation From State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		51,122,649.54	51,122,649.54	13,378,584.25	(37,744,065.29)	52,385,106.96
	Exchange Difference		28,095,408.72	28,095,408.72	7,352,451.33	(20,742,957.39)	109,357,079.74
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		20,245,329.82	20,245,329.82	5,298,118.41	(14,947,211.41)	-
	Equalisation		163,040,446.70	163,040,446.70	42,667,005.17	(120,373,441.53)	194,310,532.03
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		415,370,676.48	415,370,676.48	419,920,704.33	4,550,027.85	364,195,248.41
	Local Government Share of Excess Crude Account		40,936,126.30	40,936,126.30	-	(40,936,126.30)	-
	Statutory Revenue Total		2,740,787,322.98	2,740,787,322.98	2,658,197,733.40	(82,589,589.58)	2,054,834,535.07
2	Independent Revenue						
	Personal Taxes	2A	57,725,993.00	57,725,993.00	13,226,600.00	(44,499,393.00)	12,228,900.00
	Licences - General	2B	39,114,536.00	39,114,536.00	20,992,233.00	(18,122,303.00)	19,408,900.00
	Fees - General	2E	25,706,530.00	25,706,530.00	8,812,500.00	(16,894,030.00)	8,147,800.00
	Fines - General	2F	50,000.00	50,000.00	44,400.00	(5,600.00)	41,100.00
	Sales - General	2G	14,470,811.00	14,470,811.00	4,841,600.00	(9,629,211.00)	4,476,400.00
	Earnings - General	2H	8,395,000.00	8,395,000.00	7,449,900.00	(945,100.00)	6,888,100.00
	Rent on Government Buildings - General	2I	170,000.00	170,000.00	151,000.00	(19,000.00)	139,600.00
	Rent on Land & Others - General	2J	367,894.20	367,894.20	326,500.00	(41,394.20)	301,900.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	1,900,630.00	1,900,630.00	1,688,700.00	(211,930.00)	1,559,500.00
	Miscellaneous	2P	-	-	-	-	-
	Independent Revenue Total		147,901,394.20	147,901,394.20	57,533,433.00	(90,367,961.20)	53,192,200.00
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		-	-	-	-	-
	TOTAL REVENUE		2,888,688,717.18	2,888,688,717.18	2,715,731,166.40	(172,957,550.78)	2,108,026,735.07

NOTES TO THE FINANCIAL STATEMENT CONT'D

NN	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET	FINAL BUDGET	ACTUAL 2018	VARIANCE	ACTUAL 2017
			2018	2018			
			₦	₦	₦	₦	₦
	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	2,021,976,685.41	2,021,976,685.41	2,169,580,869.91	147,604,184.50	1,334,586,567.93
	11010104	Allocation from State Government	-	-	-	-	-
	11010105	Excess Petroleum Profit Tax (PPT Revenue)	51,122,649.54	51,122,649.54	13,378,584.25	(37,744,065.29)	52,385,106.96
	11010106	Exchange Difference	28,095,408.72	28,095,408.72	7,352,451.33	(20,742,957.39)	109,357,079.74
	11010107	Refund from Paris Club	-	-	-	-	-
	11010108	Recovered Excess Bank Charges	20,245,329.82	20,245,329.82	5,298,118.41	(14,947,211.41)	-
	11010109	Equalisation	163,040,446.70	163,040,446.70	42,667,005.17	(120,373,441.53)	194,310,532.03
	11010110	Budget Augmentation	-	-	-	-	-
	11010111	Refund from Federal Government	-	-	-	-	-
	11010112	Stabilization Fund Receipts	-	-	-	-	-
	110102	GOVERNMENT SHARE OF VAT					
	11010201	Local Government Share of VAT	415,370,676.48	415,370,676.48	419,920,704.33	4,550,027.85	364,195,248.41
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
	11010303	Local Government Share of Excess Crude Account	40,936,126.30	40,936,126.30	-	(40,936,126.30)	-
		STATUTORY REVENUE TOTAL	2,740,787,322.98	2,740,787,322.98	2,658,197,733.40	(82,589,589.58)	2,054,834,535.07
2	12	INDEPENDENT REVENUE					
	1201	TAX REVENUE					
2A	120101	PERSONAL TAXES					
	12010101	Community Development/Poll Tax	8,461,611.00	8,461,611.00	7,508,900.00	(952,711.00)	6,942,500.00
	12010104	Arrears: Community or Poll Tax	960,000.00	960,000.00	851,900.00	(108,100.00)	787,600.00
	12010105	Dev. Tax or Levy	740,116.00	740,116.00	656,800.00	(83,316.00)	607,300.00
	12010106	Arrears: Dev. Tax or Levy	450,000.00	450,000.00	399,300.00	(50,700.00)	369,200.00
	12010107	Cattle Tax (Where Applicable)	43,080,651.00	43,080,651.00	230,300.00	(42,850,351.00)	212,900.00
	12010108	Arrears: Cattle Tax (Where Applicable)	3,938,615.00	3,938,615.00	3,495,200.00	(443,415.00)	3,231,600.00
	12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	-	-	-
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	-	-	-
	12010111	Produce Sales Tax	95,000.00	95,000.00	84,200.00	(10,800.00)	77,800.00
	12010112	Entertainment Tax	-	-	-	-	-
		PERSONAL TAXES TOTAL	57,725,993.00	57,725,993.00	13,226,600.00	(44,499,393.00)	12,228,900.00
	1202	NON-TAX REVENUE					
2B	120201	LICENCES - GENERAL					
	12020102	Goldsmiths & Gold Dealer Licenses	-	-	-	-	-
	12020105	Radio/Television Station Licenses	-	-	-	-	-
	12020107	Boats & Canoe (Small Craft) License	-	-	-	-	-
	12020109	Registration of Voluntary Organizations	300,000.00	300,000.00	549,933.00	249,933.00	508,500.00
	12020110	Inland Water-Way License	-	-	-	-	-
	12020111	Bake House License	500,000.00	500,000.00	443,700.00	(56,300.00)	410,200.00
	12020112	Bicycles License & Hire Permits	20,000.00	20,000.00	17,600.00	(2,400.00)	16,300.00
	12020113	Brickmaking, Etc License	1,200,000.00	1,200,000.00	1,064,900.00	(135,100.00)	984,600.00
	12020114	Cart Licenses	-	-	-	-	-
	12020115	Dane Gun Licenses	90,000.00	90,000.00	78,000.00	(12,000.00)	72,100.00
	12020116	Cattle Dealer Licenses	8,594,993.00	8,594,993.00	627,300.00	(7,967,693.00)	580,000.00
	12020117	Dried Fish & Meat Licenses	2,670,552.00	2,670,552.00	2,369,900.00	(300,652.00)	2,191,100.00
	12020118	Pet (Dog) Licenses	90,000.00	90,000.00	79,800.00	(10,200.00)	73,800.00
	12020119	Fishing Permits	-	-	-	-	-
	12020120	Hawker'S Permits	950,000.00	950,000.00	843,000.00	(107,000.00)	779,400.00

Financial Statements of SARDAUNA Local Government Council
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NOTES TO THE FINANCIAL STATEMENT CONT'D

12020121	Hunting Permits	1,400,000.00	1,400,000.00	1,242,400.00	(157,600.00)	1,148,700.00
12020122	Produce Buying Licenses	8,740,850.00	8,740,850.00	756,700.00	(7,984,150.00)	699,600.00
12020123	Animal Health Certificate Licenses	150,000.00	150,000.00	133,100.00	(16,900.00)	123,100.00
12020124	Abattoir/Slaughter Licenses	760,000.00	760,000.00	674,400.00	(85,600.00)	623,500.00
12020125	Renewal of Fisher Licenses	265,000.00	265,000.00	235,200.00	(29,800.00)	217,500.00
12020126	Hiring Services	1,801,760.00	1,801,760.00	1,598,900.00	(202,860.00)	1,478,300.00
12020127	Borehole Drilling Licenses	70,000.00	70,000.00	62,100.00	(7,900.00)	57,400.00
12020129	Cinematograph Licenses	6,560,761.00	6,560,761.00	5,822,100.00	(738,661.00)	5,382,900.00
12020130	Liquor Licenses	-	-	-	-	-
12020136	Trade Permit Licenses	3,206,620.00	3,206,620.00	2,845,600.00	(361,020.00)	2,631,000.00
12020137	Motor Cycle Licence	-	-	-	-	-
12020138	Hackney Permit Licence	-	-	-	-	-
12020139	Buki Cigarettes Licence	1,714,000.00	1,714,000.00	1,521,000.00	(193,000.00)	1,406,300.00
12020140	Auctioneer Licence	20,000.00	20,000.00	17,800.00	(2,200.00)	16,500.00
12020141	Registration of Septic Tank Dislodging	-	-	-	-	-
12020142	Pit Sawing Licence	10,000.00	10,000.00	8,800.00	(1,200.00)	8,100.00
	LICENCES TOTAL	39,114,536.00	39,114,536.00	20,992,233.00	(18,122,303.00)	19,408,900.00
2E	120204 FEES - GENERAL	-	-	-	-	-
12020404	Trade Union Fees	-	-	-	-	-
12020417	Contractor Registration Fees	-	-	-	-	-
12020418	Marriage/ Divorce Fees	250,000.00	250,000.00	221,800.00	(28,200.00)	205,100.00
12020419	Attestation of Bachelorhood & Spinsterhood Fees	-	-	-	-	-
12020425	Disinfection of Produce Fees	-	-	-	-	-
12020426	Court Summons Fees	-	-	-	-	-
12020427	Tender Fees	-	-	-	-	-
12020436	Bill Board Advertisement Fees	-	-	-	-	-
12020440	Medical Consultancy Fees	5,610,170.00	5,610,170.00	2,978,500.00	(2,631,670.00)	2,753,800.00
12020441	Laboratory Fees	-	-	-	-	-
12020442	Association Fees	-	-	-	-	-
12020443	Birth & Death Registration Fees	5,600,000.00	5,600,000.00	2,969,500.00	(2,630,500.00)	2,745,500.00
12020444	Burial Fees	-	-	-	-	-
12020445	Change of Ownership Fees	-	-	-	-	-
12020446	Agricultural/Vetinary Services Fees	-	-	-	-	-
12020448	Development Levies	-	-	-	-	-
12020449	Business/Trade Operating Fees	4,576,860.00	4,576,860.00	2,061,600.00	(2,515,260.00)	1,906,100.00
12020450	Inspection Fees	-	-	-	-	-
12020451	Timber & Forest Fees	9,400,000.00	9,400,000.00	341,700.00	(9,058,300.00)	315,900.00
12020453	Applications Fees	-	-	-	-	-
12020454	Parking Fees	-	-	-	-	-
12020455	Learning Driving Test Fees	-	-	-	-	-
12020456	Wharf Landing Fees	-	-	-	-	-
12020457	Entertainment, Drumming and Temporary Both Permit Fees	-	-	-	-	-
12020458	Control of Noise Permit Fees	-	-	-	-	-
12020459	Naming of Street Registration Fees	-	-	-	-	-
12020460	Tent At Sea Beach Permit Fees	-	-	-	-	-
12020461	Beggars Minstrel Fees	-	-	-	-	-
12020462	Open Air Preaching Permit Fees	10,000.00	10,000.00	9,000.00	(1,000.00)	8,300.00
12020463	Dislodging of Septic Tank Charges	-	-	-	-	-
12020464	Night Soil Disposal/Depot Fees	5,000.00	5,000.00	4,400.00	(600.00)	4,100.00
12020465	Registration of Night Soil Contractors Fees	4,500.00	4,500.00	4,000.00	(500.00)	3,700.00
12020466	Vault Fees	-	-	-	-	-
12020467	Sand Dredging Fees	250,000.00	250,000.00	222,000.00	(28,000.00)	205,300.00
	FEES TOTAL	25,706,530.00	25,706,530.00	8,812,500.00	(16,894,030.00)	8,147,800.00
2F	120205 FINES - GENERAL	-	-	-	-	-
12020501	Towing of Vehicle Fines and Fees	50,000.00	50,000.00	44,400.00	(5,600.00)	41,100.00
12020502	Fines on Overdue Lost Library Books	-	-	-	-	-
12020503	Impounding of Animals Fines	-	-	-	-	-
	FINES TOTAL	50,000.00	50,000.00	44,400.00	(5,600.00)	41,100.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

2G	120206 SALES - GENERAL	-	-	-	-	-
	12020601 Sales of Journal & Publications	-	-	-	-	-
	12020603 Sales of ID Cards	-	-	-	-	-
	12020604 Sales of Stores/Scraps/Unservicable Items	-	-	-	-	-
	12020605 Sales of Vaccines	-	-	-	-	-
	12020607 Sales of Consultancy Registration Forms	-	-	-	-	-
	12020608 Sales of Improved Seeds/Chemical	-	-	-	-	-
	12020609 Proceeds from Sales of Farm Produce	12,130,320.00	12,130,320.00	2,764,600.00	(9,365,720.00)	2,556,100.00
	12020610 Proceeds from Sales of Goods By Public Auctions	-	-	-	-	-
	12020611 Proceeds from Sales of Govt. Vehicles	-	-	-	-	-
	12020612 Proceeds from Sales of Drugs and Medications	2,340,491.00	2,340,491.00	2,077,000.00	(263,491.00)	1,920,300.00
	12020614 Sales of Govt. Buildings	-	-	-	-	-
	12020615 Sales of Uniforms	-	-	-	-	-
	SALES TOTAL	14,470,811.00	14,470,811.00	4,841,600.00	(9,629,211.00)	4,476,400.00
2H	120207 EARNINGS -GENERAL	-	-	-	-	-
	12020701 Earnings from Consultancy Services	-	-	-	-	-
	12020702 Earnings from Laboratory Services	-	-	-	-	-
	12020703 Earnings from Hire of Plants & Equipment	-	-	-	-	-
	12020704 Earnings from the Use of Govt. Vehicles	-	-	-	-	-
	12020705 Earnings from the Use of Govt. Halls	320,000.00	320,000.00	284,000.00	(36,000.00)	262,600.00
	12020706 Earnings from Toll Gates	-	-	-	-	-
	12020707 Earnings from Medical Services	-	-	-	-	-
	12020708 Earnings from Agricultural Produce	1,286,881.00	1,286,881.00	1,142,000.00	(144,881.00)	1,055,900.00
	12020709 Earnings from Tourism/Culture/Arts Centres	1,630,000.00	1,630,000.00	1,446,500.00	(183,500.00)	1,337,400.00
	12020710 Earnings from Guest Houses	351,000.00	351,000.00	311,500.00	(39,500.00)	288,000.00
	12020711 Earnings from Commercial Activities	2,116,000.00	2,116,000.00	1,877,800.00	(238,200.00)	1,736,200.00
	12020712 Earnings from Environmental Sanitation Services	2,691,119.00	2,691,119.00	2,388,100.00	(303,019.00)	2,208,000.00
	EARNINGS TOTAL	8,395,000.00	8,395,000.00	7,449,900.00	(945,100.00)	6,888,100.00
2I	120208 RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	-	-	-
	12020801 Rent on Govt. Quarters	95,000.00	95,000.00	84,400.00	(10,600.00)	78,000.00
	12020802 Rent on Govt. offices	-	-	-	-	-
	12020803 Rent on Govt Buildings	75,000.00	75,000.00	66,600.00	(8,400.00)	61,600.00
	12020804 Rent on Conference Centres	-	-	-	-	-
	12020805 Rent on Building At Aerodromes	-	-	-	-	-
	RENT ON GOVERNMENT BUILDINGS TOTAL	170,000.00	170,000.00	151,000.00	(19,000.00)	139,600.00
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	367,894.20	367,894.20	326,500.00	(41,394.20)	301,900.00
	RENT ON LAND & OTHERS TOTAL	367,894.20	367,894.20	326,500.00	(41,394.20)	301,900.00
2K	120210 REPAYMENTS - GENERAL	-	-	-	-	-
	12021002 Motor Vehicle Advances	-	-	-	-	-
	12021003 Bicycle Advances (Principal)	-	-	-	-	-
	12021004 Motor Vehicle Refurbishing Loan	-	-	-	-	-
	12021005 House Refurbishing Loan	-	-	-	-	-
	12021006 Refunds	-	-	-	-	-
	REPAYMENTS TOTAL	-	-	-	-	-
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	750,000.00	750,000.00	667,600.00	(82,400.00)
	12021402 Penalty For Tenement Rate	-	-	-	-
	12021403 Arreas of Tenement Rate	-	-	-	-
	12021404 Ground Rent	1,150,630.00	1,150,630.00	1,021,100.00	(129,530.00)
	12021405 Federal Government Grant in Lieu of Tenement Rate	-	-	-	-
	12021406 State Government Grant in Lieu of Tenement Rate	-	-	-	-
	RATES TOTAL	1,900,630.00	1,900,630.00	1,688,700.00	(211,930.00)
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			-	-
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 DEVELOPMENTFUND (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>	<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>	<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>	<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>	<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>	<u>-</u>	<u>-</u>
9	120216 BELOW THE LINE RECEIPTS	-	-	-	-	-
	12021601 Deposit - Remittance	-	-	-	-	-
	12021602 With - Holding Tax Due to FIRS/SIRS	-	-	-	-	-
	12021603 VAT due to FIRS/SIRS - Remittance	-	-	-	-	-
	12021604 Unions Deductions - Remittance	-	-	-	-	-
	12021605 Loans Deduction from Salaries/Other Deduction from Payroll - Remittance	-	-	-	-	-
	12021606 Monthly Net Total Salary Control Accounts	-	-	-	-	-
	12021607 National Housing Fund (NHF) - Remittance	-	-	-	-	-
	12021608 PAYE Due to FIRS/SIRS - Remittance	-	-	-	-	-
	12021609 University Deductions	-	-	-	-	-
	12021610 BPP Deduction	-	-	-	-	-
	12021611 Contract Retention Deduction	-	-	-	-	-
	12021612 Contributory Pension Scheme	-	-	-	-	-
	BELOW THE LINE RECEIPTS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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	1,050,473,982.39	811,641,417.18	763,130,537.13	48,510,880.05	586,752,396.38
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances						
			10A	262,503,834.79	-	-	-	-
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	-	-	-	-	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		1,312,977,817.18	811,641,417.18	763,130,537.13	48,510,880.05	586,752,396.38
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	142,617,800.00	65,542,500.00	61,625,100.00	3,917,400.00	6,401,700.00
	220202	Utilities - General	13B	260,000.00	598,900.00	563,146.02	35,753.98	515,400.00
	220203	Materials and Supplies - General	13C	427,521,600.00	155,490,000.00	146,196,493.08	9,293,506.92	36,004,900.00
	220204	Maintenance Services - General	13D	16,851,600.00	7,739,100.00	7,276,600.00	462,500.00	6,659,700.00
	220205	Training - General	13E	13,830,100.00	6,355,900.00	5,976,000.00	379,900.00	5,469,500.00
	220206	Other Services - General	13F	1,210,000.00	556,200.00	523,000.00	33,200.00	478,600.00
	220207	Consulting and Professional Services	13G	6,783,000.00	3,121,000.00	2,934,400.00	186,600.00	2,685,800.00
	220208	Fuel and Lubricants	13H	16,516,800.00	7,590,400.00	7,136,800.00	453,600.00	6,531,900.00
	220209	Financial Charges	13I	1,651,600.00	15,783,300.00	14,839,976.02	943,323.98	14,693,523.74
	220210	Miscellaneous Expenses	13J	27,561,900.00	13,425,600.00	12,623,200.00	802,400.00	11,553,300.00
		Overhead Cost Total		654,804,400.00	276,202,900.00	259,694,715.12	16,508,184.88	90,994,323.74
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	-
		Loans and Advances Total		-	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	266,660,200.00	1,489,310,700.00	1,400,296,751.35	89,013,948.65	1,270,097,061.34
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		266,660,200.00	1,489,310,700.00	1,400,296,751.35	89,013,948.65	1,270,097,061.34
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	-	-	-	-	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		-	-	-	-	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	-
	220603	Interest - Internal Public Debt	17C	-	40,984,900.00	38,535,306.92	2,449,593.08	43,151,253.66
		Public Debt Charges Total		-	40,984,900.00	38,535,306.92	2,449,593.08	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	69,024,600.00	28,543,500.00	26,837,405.27	1,706,094.73	24,562,700.00
	230201	Construction/Provision of Fixed Assets	20B	279,744,900.00	115,683,100.00	108,768,917.07	6,914,182.93	29,549,600.00
	230301	Rehabilitation/Repairs of Fixed Assets	20C	67,061,900.00	27,731,700.00	26,074,273.43	1,657,426.57	15,864,200.00
	230401	Preservation of the Environment	20D	159,811,600.00	66,086,000.00	62,136,187.21	3,949,812.79	18,869,500.00
	230501	Acquisition of Non Tangible Assets	20E	78,603,300.00	32,504,500.00	30,561,662.73	1,942,837.27	27,971,300.00
		Capital Expenditure Total		654,246,300.00	270,548,800.00	254,378,445.71	16,170,354.29	116,817,300.00
		TOTAL EXPENDITURE		2,888,688,717.18	2,888,688,717.18	2,716,035,756.23	172,652,960.95	2,107,812,335.11

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)	1,050,473,982.39	811,641,417.18	763,130,537.13	48,510,880.05	586,752,396.38
	21010102	Overtime Payments					
	21010103	Consolidated Revenue Charges - Salaries/Allowances					
			262,503,834.79				
	21010130	Salary Arrears					
		TOTAL	<u>1,312,977,817.18</u>	<u>811,641,417.18</u>	<u>763,130,537.13</u>	<u>48,510,880.05</u>	<u>586,752,396.38</u>
	ECONOMIC CODE	DESCRIPTION					
	2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS					
10B	210201	Allowances					
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	22	OTHER RECURRENT COSTS					
13	2202	OVERHEAD COST					
	ECONOMIC CODE	DESCRIPTION					
13A	220201	TRAVEL AND TRANSPORT - GENERAL					
	22020101	Local travels and transport: training	81,750,100.00	37,569,700.00	35,324,200.00	2,245,500.00	2,330,100.00
	22020102	Local travels and transport: others	60,867,700.00	27,972,800.00	26,300,900.00	1,671,900.00	4,071,600.00
	22020103	International travels & transport: training					
	22020104	International travels: others					
	22020105	Hotel Accommodation - Local					
	22020106	Hotel Accommodation - International					
	22020107	Hotel Accommodation - Local Training					
	22020108	Hotel Accommodation - International Training					
	22020109	Per Diems/Estacodes					
		TOTAL	<u>142,617,800.00</u>	<u>65,542,500.00</u>	<u>61,625,100.00</u>	<u>3,917,400.00</u>	<u>6,401,700.00</u>
	ECONOMIC CODE	DESCRIPTION					
13B	220202	UTILITIES - GENERAL					
	22020201	Electricity Charges					
	22020202	Telephone Charges					
	22020203	Internet Access Charges	260,000.00	119,400.00	112,300.00	7,100.00	102,800.00
	22020204	Satellite Broadcasting Access Charges		479,500.00	450,846.02	28,653.98	412,600.00
	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					
		TOTAL	<u>260,000.00</u>	<u>598,900.00</u>	<u>563,146.02</u>	<u>35,753.98</u>	<u>515,400.00</u>
	ECONOMIC CODE	DESCRIPTION					
13C	220203	MATERIALS AND SUPPLIES - GENERAL					
	22020301	Office Stationaries/Computer Consumables	70,851,000.00	32,560,800.00	30,614,700.00	1,946,100.00	8,019,800.00
	22020302	Books	251,100.00	115,400.00	108,500.00	6,900.00	99,300.00
	22020303	Newspapers	760,000.00	348,900.00	328,000.00	20,900.00	300,200.00
	22020304	Magazines and Periodicals	850,000.00	390,600.00	367,300.00	23,300.00	336,200.00
	22020305	Printing of Non Security Documents	157,750,000.00	31,511,900.00	29,628,493.08	1,883,406.92	7,117,200.00
	22020306	Printing of Security Documents	97,116,400.00	44,631,600.00	41,964,000.00	2,667,600.00	10,607,100.00
	22020307	Drugs/Laboratory/Medical Supplies	92,112,100.00	42,331,800.00	39,801,700.00	2,530,100.00	6,428,100.00
	22020308	Field and Camping Materials Supplies	40,000.00	18,400.00	17,300.00	1,100.00	15,800.00
	22020309	Uniforms and Other Clothing	50,000.00	23,000.00	21,600.00	1,400.00	19,800.00
	22020310	Teachind Aids/Instructional Materials	3,960,000.00	1,819,900.00	1,711,100.00	108,800.00	1,566,100.00
	22020311	Food stuff/Cartering Materials Supplies	3,781,000.00	1,737,700.00	1,633,800.00	103,900.00	1,495,300.00
	22020312	Chemicals and Reagents Materials Supplies					
	22020313	Other Materials and Supplies					
		TOTAL	<u>427,521,600.00</u>	<u>155,490,000.00</u>	<u>146,196,493.08</u>	<u>9,293,506.92</u>	<u>36,004,900.00</u>

NOTES TO THE FINANCIAL STATEMENT CONT'D

13D	ECONOMIC CODE	DESCRIPTION					
	220204	MAINTENANCE SERVICES GENERAL					
	22020401	Maintenance of Motor Vehicles/Transport Equipment	460,000.00	209,300.00	196,800.00	12,500.00	180,100.00
	22020402	Maintenance of Office Furniture	6,740,100.00	3,097,500.00	2,912,400.00	185,100.00	2,665,500.00
	22020403	Maintenance of Office Building/Residential Qtrs	1,900,000.00	873,200.00	821,000.00	52,200.00	751,400.00
	22020404	Maintenance of Office/IT Equipment	250,000.00	112,700.00	106,000.00	6,700.00	97,000.00
	22020405	Maintenance of Plant and Generators	460,000.00	213,600.00	200,800.00	12,800.00	183,800.00
	22020406	Other Maintenance Services	441,500.00	202,900.00	190,800.00	12,100.00	174,600.00
	22020407	Maintenance of Air Conditioners	-	-	-	-	-
	22020408	Maintenance of Boats	-	-	-	-	-
	22020409	Maintenance of Railway Equipments	-	-	-	-	-
	22020410	Maintenance of Street Lights	-	-	-	-	-
	22020411	Maintenance of Communication Equipments	250,000.00	111,700.00	105,000.00	6,700.00	96,100.00
	22020412	Maintenance of Market/Public Places	390,000.00	179,200.00	168,500.00	10,700.00	154,200.00
	22020413	Minor Road Maintenance	5,960,000.00	2,739,000.00	2,575,300.00	163,700.00	2,357,000.00
	TOTAL		16,851,600.00	7,739,100.00	7,276,600.00	462,500.00	6,659,700.00
13E	ECONOMIC CODE	DESCRIPTION					
	220205	TRAINING GENERAL					
	22020501	Local Training	13,830,100.00	6,355,900.00	5,976,000.00	379,900.00	5,469,500.00
	22020502	International Training	-	-	-	-	-
	22020503	Other Trainings	-	-	-	-	-
	22020504	Seminars/Workshops and Conference	-	-	-	-	-
	TOTAL		13,830,100.00	6,355,900.00	5,976,000.00	379,900.00	5,469,500.00
13F	ECONOMIC CODE	DESCRIPTION					
	220206	OTHER SERVICE - GENERAL					
	22020601	Security Services	760,000.00	349,700.00	328,800.00	20,900.00	300,900.00
	22020602	Office Rent	-	-	-	-	-
	22020603	Residential Rent	-	-	-	-	-
	22020604	Security Vote (Including Operations)	-	-	-	-	-
	22020605	Cleaning and Fumigation Services	450,000.00	206,500.00	194,200.00	12,300.00	177,700.00
	22020606	Land Uses Charges	-	-	-	-	-
	22020607	Rescue Service	-	-	-	-	-
	TOTAL		1,210,000.00	556,200.00	523,000.00	33,200.00	478,600.00
13G	ECONOMIC CODE	DESCRIPTION					
	220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL					
	22020701	Financial Consulting	2,761,700.00	1,269,200.00	1,193,300.00	75,900.00	1,092,200.00
	22020702	Information Technology Consulting	450,000.00	207,400.00	195,000.00	12,400.00	178,500.00
	22020703	Legal Services	2,116,400.00	972,600.00	914,500.00	58,100.00	837,000.00
	22020704	Engineering Services	-	-	-	-	-
	22020705	Architectural Services	-	-	-	-	-
	22020706	Surveying Services	250,000.00	118,100.00	111,000.00	7,100.00	101,600.00
	22020707	Agricultural Consulting	651,100.00	299,200.00	281,300.00	17,900.00	257,500.00
	22020708	Medical Consulting	553,800.00	254,500.00	239,300.00	15,200.00	219,000.00
	22020709	Other Consultancy Services	-	-	-	-	-
	22020710	Auditing	-	-	-	-	-
	TOTAL		6,783,000.00	3,121,000.00	2,934,400.00	186,600.00	2,685,800.00
13H	ECONOMIC CODE	DESCRIPTION					
	220208	FUEL AND LUBRICANTS - GENERAL					
	22020801	Motor Vehicle Fuel Cost	5,760,500.00	2,647,300.00	2,489,100.00	158,200.00	2,278,100.00
	22020802	Other Transport Equipments Fuel Cost	7,930,400.00	3,644,500.00	3,426,700.00	217,800.00	3,136,300.00
	22020803	Plant/Generator Fuel Cost	2,805,900.00	1,289,500.00	1,212,400.00	77,100.00	1,109,600.00
	22020804	Aircraft Fuel Cost	-	-	-	-	-
	22020805	Boat Fuel Cost	-	-	-	-	-
	22020806	Cooking Gas/Fuel Cost	20,000.00	9,100.00	8,600.00	500.00	7,900.00
	TOTAL		16,516,800.00	7,590,400.00	7,136,800.00	453,600.00	6,531,900.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

ECONOMIC CODE	DESCRIPTION					
13I	220209 FINANCIAL CHARGES GENERAL					
	22020901 Bank charges (Other Than Interest)	1,651,600.00	15,783,300.00	14,839,976.02	943,323.98	14,693,523.74
	22020902 Insurance Premium					
	22020903 Loss on Foreign Exchange					
	22020904 Other CRF Bank Charges					
	22020905 Admin Charges (JAAC)					
	TOTAL	1,651,600.00	15,783,300.00	14,839,976.02	943,323.98	14,693,523.74
13J	220210 MISCELLANEOUS EXPENSES - GENERAL					
	22021001 Refreshment and Meals	2,116,400.00	1,731,700.00	1,628,200.00	103,500.00	1,490,200.00
	22021002 Honorarium and Sitting Allowance	15,360,200.00	7,059,100.00	6,637,200.00	421,900.00	6,074,600.00
	22021003 Publicity and Advertisements	3,461,800.00	1,590,900.00	1,495,800.00	95,100.00	1,369,000.00
	22021004 Medical Expenses - local	2,851,800.00	1,310,500.00	1,232,200.00	78,300.00	1,127,800.00
	22021006 Postage and Courier Services					
	22021007 Welfare Packages	300,000.00	137,800.00	129,600.00	8,200.00	118,600.00
	22021008 Subscription to Professional Bodies					
	22021009 Sporting Activities	1,500,000.00	689,400.00	648,200.00	41,200.00	593,300.00
	22021010 Direct Teaching and Laboratory Cost					
	22021014 Annual Budget Expenses and Administration	1,971,700.00	906,200.00	852,000.00	54,200.00	779,800.00
	22021019 Medical Expenses - International					
	22021020 Foreign Scholarship Scheme					
	22021021 Special Days/Celebrations					
	22021022 Youth Corpers Allowance					
	22021023 Development Plan Preparation Expenses					
	22021024 Final Account Preparation Expenses					
	22021025 Other Miscellaneous Expenses					
	22021026 Monitoring and Evaluation					
	22021027 Daily Rate Allowances					
	TOTAL	27,561,900.00	13,425,600.00	12,623,200.00	802,400.00	11,553,300.00
14	2203 LOANS AND ADVANCES					
14A	220301 STAFF LOANS AND ADVANCES - GENERAL					
	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					
	TOTAL					
15	2204 GRANTS AND CONTRIBUTIONS - GENERAL					
15A	220401 LOCAL GRANTS AND CONTRIBUTIONS					
	22040101 Grants to Other Government - Current		57,687,400.00	54,239,521.76	3,447,878.24	39,381,786.06
	22040102 Grants to Other Government - Capital					
	22040103 Grants to Local government - Current					
	22040104 Grants to Local Government - Capital					
	22040105 Grants to Government Owned Companies - Current					
	22040106 Grant to Government Owned Companies - Capital					
	22040107 Grants to Private Companies - Current					
	22040108 Grants to Private Companies - Capital					
	22040109 Grants to Communities/NGO's					
	22040110 Contribution to State University		38,877,800.00	36,554,157.56	2,323,642.44	17,499,997.44
	22040111 Grants/Allocation to Development Areas	266,660,200.00				
	22040112 Contribution to Traditional Councils		193,063,800.00	181,524,653.64	11,539,146.36	151,586,355.72
	22040113 Contribution to Ministry for Local Government Affairs		18,802,200.00	17,678,465.27	1,123,734.73	10,201,120.82
	22040115 Contribution to Local Government Education Authority		952,750,000.00	895,805,454.24	56,944,545.76	904,808,635.56
	22040116 Contribution to Primary Health Care Development Agency					
	22040117 Contribution to Local government Staff Pension Board		205,472,700.00	193,191,848.00	12,280,852.00	130,897,651.32
	22040118 Contribution to Local Government Service Commission		22,656,800.00	21,302,650.88	1,354,149.12	15,721,514.42
	22040119 Contribution to Auditor General Local Government					
	TOTAL	266,660,200.00	1,489,310,700.00	1,400,296,751.35	89,013,948.65	1,270,097,061.34

NOTES TO THE FINANCIAL STATEMENT CONT'D

16	2205	SUBSIDIES GENERAL	-	-	-
	ECONOMIC CODE	DESCRIPTION			
16A	220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS			
	22050101	Subsidy to Government Owned Companies			
	22050102	Meals subsidy to Government Schools			
	22050104	Petroleum Subsidy			
	22050106	Agricultural Inputs Subsidy			
	22050108	Religious Pilgrimage Subsidy			
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
	ECONOMIC CODE	DESCRIPTION			
16B	220502	SUBSIDY TO PRIVATE COMPANIES			
	22050201	Subsidy to Private Companies			
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
17	2206	PUBLIC DEBT CHARGES			
	ECONOMIC CODE	DESCRIPTION			
17A	220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL			
	22060101	Foreign Interest/Discount - Treasury Bill			
	22060102	Foreign Interest/Discount - Short term Borrowings			
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
	ECONOMIC CODE	DESCRIPTION			
17B	220602	DOMESTIC INTEREST / DISCOUNT			
	22060201	Domestic Loan and interest Payment			
	22060202	Domestic Interest/Discount - Short term Borrowings			
	22060203	Settlement of Liabilities			
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
	ECONOMIC CODE	DESCRIPTION			
17C	220603	INSURANCE PREMIUM			
	22060301	Interest - Internal Public Debt	-	40,984,900.00	38,535,306.92
		TOTAL	<u>-</u>	<u>40,984,900.00</u>	<u>38,535,306.92</u>
	ECONOMIC CODE	DESCRIPTION			
18	2207	TRANSFERS			
18A	220701	TRANSFERS TO OTHER FUNDS			
	22070101	Transfer to CRF Services			
	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>
	ECONOMIC CODE	DESCRIPTION			
18B	220702	TRANSFERS-PAYMENTS TO INDIVIDUALS			
	22070201	Transfers payments to individuals			
	22070202	Transfers payments to unemployed			
	22070203	Transfer payments to aged/vulnerable group			
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
	ECONOMIC CODE	DESCRIPTION			
19	2208	BELOW THE LINE ITEMS			
	220801	BELOW THE LINE PAYMENTS			
	22080101	Deposit - Remittance			
	22080102	With - Holding Tax Due to FIRS/SIRS			
	22080103	VAT due to FIRS/SIRS - Remittance			
	22080104	Unions Deductions - Remittance			
	22080105	Loans Deduction from Salaries/Other Deduction from Payroll - Remittance			
	22080106	Monthly Net Total Salary Control Accounts			
	22080107	National Housing Fund (NHF) - Remittance			
	22080108	PAYE Due to FIRS/SIRS - Remittance			
		TOTAL	<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	-	2,680,600.00	2,520,391.73	160,208.27	2,306,800.00
	23010102	Purchase of Office Building	-	1,475,500.00	1,387,315.45	88,184.55	1,269,700.00
	23010103	Purchase of Residential Buildings	-	44,700.00	42,039.86	2,660.14	38,500.00
	23010104	Purchase of Motor Cycles	-	-	-	-	-
	23010105	Purchase of Motor Vehicles	-	1,041,200.00	978,928.94	62,271.06	896,000.00
	23010106	Purchase of Vans	-	-	-	-	-
	23010107	Purchase of Trucks	18,630,300.00	888,900.00	835,797.24	53,102.76	765,000.00
	23010108	Purchase of Buses	-	-	-	-	-
	23010109	Purchase of Sea Boats	-	-	-	-	-
	23010110	Purchase of Ships	1,823,200.00	-	-	-	-
	23010111	Purchase of Trains	-	-	-	-	-
	23010112	Purchase of Office Furniture and Fittings	-	4,233,200.00	3,980,185.74	253,014.26	3,642,800.00
	23010113	Purchase of Computers	-	2,284,800.00	2,148,236.96	136,563.04	1,966,200.00
	23010114	Purchase of Computer Printers	-	469,500.00	441,418.55	28,081.45	404,000.00
	23010115	Purchase of Photocopying Machines	-	536,500.00	504,478.35	32,021.65	461,700.00
	23010116	Purchase of Typewriters	-	-	-	-	-
	23010117	Purchase of Shredding Machines	-	704,200.00	662,127.83	42,072.17	606,000.00
	23010118	Purchase of Scanners	-	234,700.00	220,709.28	13,990.72	202,000.00
	23010119	Purchase of Power Generating Set	-	223,600.00	210,199.31	13,400.69	192,400.00
	23010120	Purchase of Canteen/ Kitchen Equipment	5,600,000.00	899,600.00	845,797.24	53,802.76	774,100.00
	23010121	Purchase of Residential Furniture	-	3,353,400.00	3,152,989.67	200,410.33	2,885,700.00
	23010122	Purchase of Health/Medical Equipment	-	3,577,000.00	3,363,188.98	213,811.02	3,078,100.00
	23010123	Purchase of Fire Fighting Equipment	-	-	-	-	-
	23010124	Purchase of Teaching/Learning Aid Equipment	10,621,100.00	2,684,900.00	2,524,391.73	160,508.27	2,310,400.00
	23010125	Purchase of Library Books & Equipment	-	-	-	-	-
	23010126	Purchase of Sporting/Gaming Equipment	-	-	-	-	-
	23010127	Purchase of Agricultural Equipment/Irrigation	7,350,000.00	752,000.00	707,015.98	44,984.02	647,100.00
	23010128	Purchase of Security Equipment	-	2,459,200.00	2,312,192.42	147,007.58	2,116,200.00
	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 Salaluting and Ceremonials	-	-	-	-	-
	23010137	Purchase of Ship Spare/maintenance	-	-	-	-	-
	23010138	Purchase of Aero Spares/Maintenance	-	-	-	-	-
	23010139	Purchase of fertilizer	25,000,000.00	-	-	-	-
		PURCHASE OF FIXED ASSETS -TOTAL	69,024,600.00	28,543,500.00	26,837,405.27	1,706,094.73	24,562,700.00
20B	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-	-	-	-	-
	23020101	Construction/Provision of Office Buildings	77,570,700.00	-	-	-	-
	23020102	Construction/Provision of Residential Buildings	-	-	-	-	-
	23020103	Construction/Provision of Electricity	10,445,300.00	-	-	-	-
	23020104	Construction/Provision of Housing	-	-	-	-	-
	23020105	Construction/Provision of Water Facilities	-	22,443,000.00	21,101,638.42	1,341,361.58	9,313,100.00
	23020106	Construction/Provision of Hospital/Health Centers	8,100,000.00	-	-	-	-
	23020107	Construction/Provision of Public Schools	70,390,900.00	17,819,200.00	16,754,191.03	1,065,008.97	5,334,100.00
	23020110	Construction/Provision of Fire Fighting Stations	-	-	-	-	-
	23020111	Construction/Provision of Libraries	-	-	-	-	-
	23020112	Construction/Provision of Sporting Facilities	14,304,400.00	-	-	-	-
	23020113	Construction/Provision of Agricultural Facilities	3,500,000.00	-	-	-	-
	23020114	Construction/Provision of Roads	25,711,700.00	-	-	-	-
	23020115	Construction/Provision of Rail- ways	-	-	-	-	-
	23020116	Construction/Provision of Water -Ways	26,511,600.00	-	-	-	-
	23020117	Construction/Provision of Airport/Aerodromes	-	-	-	-	-
	23020118	Construction/Provision of Infrastructure	8,963,500.00	19,891,200.00	18,702,352.78	1,188,847.22	7,117,100.00
	23020119	Construction/Provision of Recreational Facilities	4,320,000.00	-	-	-	-
	23020122	Construction of Boundary Pillars/Right Ways	-	-	-	-	-
	23020123	Construction of Traffic Lights/Street Lights	-	53,872,100.00	50,652,205.44	3,219,894.56	6,358,900.00
	23020124	Construction of Markets/Parks	11,700,000.00	1,657,600.00	1,558,529.40	99,070.60	1,426,400.00
	23020125	Construction of Power generating Plants	-	-	-	-	-
	23020126	Construction/Provision of Cemeteries	-	-	-	-	-
	23020127	Construction/Provision of ICT Infrastructures	18,226,800.00	-	-	-	-
		CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	279,744,900.00	115,683,100.00	108,768,917.07	6,914,182.93	29,549,600.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

20C	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	-	
	23030101	Rehabilitation/Repairs - Residential Building	-	12,605,300.00	11,851,942.47	753,357.53	2,847,400.00
	23030102	Rehabilitation/Repairs - Electricity	-	-	-	-	-
	23030103	Rehabilitation/Repairs - Housing	-	5,042,100.00	4,740,776.99	301,323.01	4,338,900.00
	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	7,411,700.00	2,521,100.00	2,370,388.49	150,711.51	2,169,500.00
	23030112	Rehabilitation/Repairs - Agricultural Facilities	-	-	-	-	-
	23030113	Rehabilitation/Repairs - Roads	55,650,200.00	-	-	-	-
	23030114	Rehabilitation/Repairs - Rail Ways	-	-	-	-	-
	23030115	Rehabilitation/Repairs - Water Ways	4,000,000.00	7,563,200.00	7,111,165.48	452,034.52	6,508,400.00
	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	-	-	-	-	-
		REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	67,061,900.00	27,731,700.00	26,074,273.43	1,657,426.57	15,864,200.00
			-	-	-	-	-
20D	230401	PRESERVATION OF THE ENVIRONMENT - GNERAL	-	-	-	-	-
	23040101	Tree Planting	8,450,000.00	22,196,800.00	20,870,169.75	1,326,630.25	9,101,200.00
	23040102	Erosion & Flood Control	-	31,781,800.00	29,882,288.50	1,899,511.50	7,349,500.00
	23040103	Wild life Conservation	-	-	-	-	-
	23040104	Industrial Pollution Preservation & Control	151,361,600.00	-	-	-	-
	23040105	Water Pollution Prevention & Control	-	12,107,400.00	11,383,728.95	723,671.05	2,418,800.00
		PRESERVATION OF THE ENVIRONMENT - TOTAL	159,811,600.00	66,086,000.00	62,136,187.21	3,949,812.79	18,869,500.00
			-	-	-	-	-
20E	230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	-	-
	23050101	Research and Development	50,731,800.00	10,343,200.00	9,724,963.08	618,236.92	8,900,700.00
	23050102	Computer Software Acquisition	-	3,701,100.00	3,479,886.02	221,213.98	3,184,900.00
	23050103	Monitoring and Evaluation	8,950,100.00	-	-	-	-
	23050104	Anniversaries/Celebration	-	10,635,700.00	10,000,000.00	635,700.00	9,152,400.00
	23050107	Margin for Increase In Costs	-	-	-	-	-
	23050128	Repayment of Capital Loan	18,921,400.00	7,824,500.00	7,356,813.63	467,686.37	6,733,300.00
		ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	78,603,300.00	32,504,500.00	30,561,662.73	1,942,837.27	27,971,300.00
			-	-	-	-	-
		CAPITAL EXPENDITURE TOTAL	654,246,300.00	270,548,800.00	254,378,445.71	16,170,354.29	116,817,300.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

NOTES		2018	2017
21	CASH AND BANK BALANCES	₦	₦
	Cash Account	-	-
	UBA	68,452.19	373,042.02
		<u>68,452.19</u>	<u>373,042.02</u>
29	PUBLIC FUNDS		
	Consolidated Revenue Fund - Surplus/(Deficit)	-	-
	Capital Development - Surplus/(Deficit)	68,452.19	373,042.02
		<u>68,452.19</u>	<u>373,042.02</u>