



USSA LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2018



Ahmed Bawa & Co.
(Chartered Accountants)

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

TABLE OF CONTENT

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

CORPORATE INFORMATION

EXECUTIVE COUNCIL

- | | | | |
|----|---------------------|---|-------------------------------|
| 1. | Danlami J. Gbana | - | Head of Local Gov't. Admin |
| 2. | Lukman Ismail | - | Director Admin & Gen. Service |
| 3. | Daga Bakari | - | Director Finance |
| 4. | Balat Bunkaya | - | Director Agric |
| 5. | Dauda Joro | - | Director Works |
| 6. | Tani Rilwan PHC | - | Director PHC |
| 7. | Emmanuel Kikon | - | Director Legislative |
| 8. | Puri Abasiye | - | Director Budget |
| 9. | Zakari Bissala Audu | - | 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 Ussa 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
Ussa Local Government Council**



Ahmed Bawa & Co.

(Chartered Accountants, Tax Practitioners & Investment Consultants)

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

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

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

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

We have audited the accompanying financial statements of Ussa 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 **Ussa 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 (MANAG
FRC/2018/ICAN/00000018402



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

DATE: 20/10/2020

LEAD CONSULTANT:

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

CO-CONSULTANTS:

Prof. Ahmed Modu Kumshe BSc, MBA, MSc, PhD, ACT

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

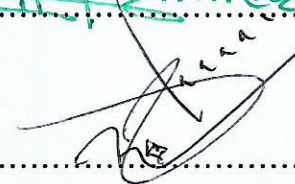
	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	1,854,724,527.19	1,434,458,988.17
Independent Revenue	75,886,200.00	50,996,900.00
Total Receipts	<u>1,930,610,727.19</u>	<u>1,485,455,888.17</u>
Payments		
Personnel Cost	(592,581,697.60)	(515,774,788.89)
Social Benefits	-	-
Overhead Cost	(433,398,397.83)	(260,127,874.53)
Loans and Advances	-	-
Grants and Contributions	(743,408,782.20)	(679,810,498.91)
Subsidies	-	-
Transfers to Other Funds	-	-
Total Payments	<u>(1,769,388,877.63)</u>	<u>(1,455,713,162.32)</u>
Net Cash flow from Operating Activities	<u>161,221,849.56</u>	<u>29,742,725.85</u>
Investing Activities		
Purchase of Fixed Assets	(35,896,273.30)	-
Construction/Provision of Fixed Assets	(36,451,378.90)	-
Rehabilitation/Repairs of Fixed Assets	(51,737,441.01)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(124,085,093.21)</u>	<u>-</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)	(28,310,975.50)
Net Cash Flow from Financing Activities	<u>(38,535,306.92)</u>	<u>(28,310,975.50)</u>
Net Surplus/(Deficit) for the Year	<u>(1,398,550.56)</u>	<u>1,431,750.35</u>
Add: Opening Balance	1,455,626.74	23,876.39
Closing Cash Balance	<u>57,076.18</u>	<u>1,455,626.74</u>

USSA LOCAL GOVERNMENT COUNCIL, TARABA STATE

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	57,076.17	1,455,626.74
TOTAL ASSETS		57,076.17	1,455,626.74
LIABILITIES			
Public Funds	29	57,076.17	1,455,626.74
TOTAL LIABILITIES		57,076.17	1,455,626.74

.....Chairman

.....Director Finance/Treasurer

**USSA 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 ₦
OPENING BALANCE				1,455,626.74
Add: Revenue				
REVENUE				
Statutory Revenue	1	2,124,317,071.72	2,124,317,071.72	1,854,724,527.19
Independent Revenue	2	105,996,789.80	105,996,789.80	75,886,200.00
Capital Receipts and Other Revenue Sources	3	-	-	-
TOTAL REVENUE		<u>2,230,313,861.52</u>	<u>2,230,313,861.52</u>	<u>1,930,610,727.19</u>
BTL Receipts	9	-	-	-
TOTAL RECEIPTS		<u>2,230,313,861.52</u>	<u>2,230,313,861.52</u>	<u>1,932,066,353.93</u>
EXPENDITURE				
Personnel Cost	10	858,694,196.22	772,790,261.52	592,581,697.60
Government Contribution to Pension	11	-	-	-
Social Benefits	12	-	-	-
Overhead Cost	13	568,404,817.89	545,589,600.00	433,398,397.83
Loans and Advances	14	-	-	-
Grants and Contributions	15	495,185,847.41	745,700,000.00	743,408,782.20
Subsidies	16	-	-	-
Public Debt Charges	17	20,000,000.00	39,000,000.00	38,535,306.92
TOTAL OPERATING EXPENDITURE		<u>1,942,284,861.52</u>	<u>2,103,079,861.52</u>	<u>1,807,924,184.54</u>
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		<u>288,029,000.00</u>	<u>127,234,000.00</u>	<u>124,142,169.39</u>
CAPITAL EXPENDITURE				
Purchase of Fixed Assets	20A	81,483,400.00	37,634,000.00	35,896,273.30
Construction/Provision of Fixed Assets	20B	103,295,600.00	37,500,000.00	36,451,378.90
Rehabilitation/Repairs of Fixed Assets	20C	68,250,000.00	52,100,000.00	51,737,441.01
Preservation of the Environment	20D	10,000,000.00	-	-
Acquisition of Non Tangible Assets	20E	25,000,000.00	-	-
TOTAL CAPITAL EXPENDITURE		<u>288,029,000.00</u>	<u>127,234,000.00</u>	<u>124,085,093.21</u>
TRANSFERS				
Transfers to Other Funds	18A	-	-	-
Transfers - Payments to Individuals	18B	-	-	-
TRANSFERS TOTAL		<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT)		<u>-</u>	<u>-</u>	<u>57,076.18</u>

**USSA 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		-	-	1,455,626.74	-	23,876.39
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,124,317,071.72	2,124,317,071.72	1,854,724,527.19	(307,225,725.05)	1,434,458,988.17
Independent Revenue	2	105,996,789.80	105,996,789.80	75,886,200.00	(30,110,589.80)	50,996,900.00
TOTAL REVENUE		<u>2,230,313,861.52</u>	<u>2,230,313,861.52</u>	<u>1,932,066,353.93</u>	<u>(337,336,314.85)</u>	<u>1,485,479,764.56</u>
EXPENDITURE						
Personnel Cost	10	858,694,196.22	772,790,261.52	592,581,697.60	180,208,563.92	515,774,788.89
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	568,404,817.89	545,589,600.00	433,398,397.83	112,191,202.17	260,127,874.53
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	495,185,847.41	745,700,000.00	743,408,782.20	2,291,217.80	679,810,498.91
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	20,000,000.00	39,000,000.00	38,535,306.92	464,693.08	28,310,975.50
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		<u>1,942,284,861.52</u>	<u>2,103,079,861.52</u>	<u>1,807,924,184.54</u>	<u>295,155,676.98</u>	<u>1,484,024,137.82</u>
BALANCE FOR THE PERIOD BEFORE TRANSFERS				<u>124,142,169.39</u>		<u>1,455,626.74</u>
TRANSFERS						
Transfer to Capital Development Fund				(124,142,169.39)		-
Transfer from Capital Development Fund				-		-
TRANSFERS TOTAL				<u>(124,142,169.39)</u>		<u>-</u>
CLOSING BALANCE				<u>-</u>		<u>1,455,626.74</u>

**USSA 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		-	-	-	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				124,142,169.39		-
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
CAPITAL RECEIPTS SUB-TOTAL		<u>-</u>	<u>-</u>	<u>124,142,169.39</u>	<u>-</u>	<u>-</u>
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE		<u>-</u>	<u>-</u>	<u>124,142,169.39</u>	<u>-</u>	<u>-</u>
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	20A	81,483,400.00	37,634,000.00	35,896,273.30	1,737,726.70	-
Construction/Provision of Fixed Assets - General	20B	103,295,600.00	37,500,000.00	36,451,378.90	1,048,621.10	-
Rehabilitation/Repairs of Fixed Assets - General	20C	68,250,000.00	52,100,000.00	51,737,441.01	362,558.99	-
Preservation of the Environment - Gnenral	20D	10,000,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	25,000,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		<u>288,029,000.00</u>	<u>127,234,000.00</u>	<u>124,085,093.21</u>	<u>3,148,906.79</u>	<u>-</u>
CLOSING BALANCE		<u>-</u>	<u>-</u>	<u>57,076.18</u>	<u>-</u>	<u>-</u>

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Ussa 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		1,682,441,806.89	1,682,441,806.89	1,476,126,818.70	(206,314,988.19)	901,439,122.32
	Allocation From State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	9,101,604.42	9,101,604.42	35,638,188.50
	Exchange Difference		-	-	5,001,956.47	-	74,396,876.45
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	3,604,370.75	-	-
	Equalisation		-	-	29,026,853.30	-	135,916,248.11
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		408,062,130.53	408,062,130.53	331,862,923.55	(76,199,206.98)	287,068,552.79
	Local Government Share of Excess Crude Account		-	-	-	-	-
			33,813,134.30	33,813,134.30	-	(33,813,134.30)	-
	Statutory Revenue Total		2,124,317,071.72	2,124,317,071.72	1,854,724,527.19	(307,225,725.05)	1,434,458,988.17
2	Independent Revenue						
	Personal Taxes	2A	23,498,549.80	23,498,549.80	15,201,100.00	(8,297,449.80)	28,871,300.00
	Licences - General	2B	30,690,242.00	30,690,242.00	19,845,100.00	(10,845,142.00)	6,394,500.00
	Fees - General	2E	18,261,710.50	18,261,710.50	13,224,900.00	(5,036,810.50)	10,583,600.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	8,056,049.10	8,056,049.10	6,651,900.00	(1,404,149.10)	-
	Earnings -General	2H	22,441,422.30	22,441,422.30	18,463,200.00	(3,978,222.30)	774,600.00
	Rent on Government Buildings - General	2I	3,048,816.10	3,048,816.10	2,500,000.00	(548,816.10)	966,900.00
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	3,406,000.00
	Miscellaneous	2P	-	-	-	-	-
	Independent Revenue Total		105,996,789.80	105,996,789.80	75,886,200.00	(30,110,589.80)	50,996,900.00
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		2,230,313,861.52	2,230,313,861.52	1,930,610,727.19	(337,336,314.85)	1,485,455,888.17

NOTES TO THE FINANCIAL STATEMENT CONT'D

NN	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	1	REVENUE					
	11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
1	1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
	110101	LOCAL GOVERNMENT SHARE OF FAAC					
	11010101	Local Government Share of FAAC	1,682,441,806.89	1,682,441,806.89	1,476,126,818.70	(206,314,988.19)	901,439,122.32
	11010104	Allocation from State Government	-	-	-	-	-
	11010105	Excess Petroleum Profit Tax (PPT Revenue)	-	-	9,101,604.42	9,101,604.42	35,638,188.50
	11010106	Exchange Difference	-	-	5,001,956.47	-	74,396,876.45
	11010107	Refund from Paris Club	-	-	-	-	-
	11010108	Recovered Excess Bank Charges	-	-	3,604,370.75	-	-
	11010109	Equalisation	-	-	29,026,853.30	-	135,916,248.11
	11010110	Budget Augmentation	-	-	-	-	-
	11010111	Refund from Federal Government	-	-	-	-	-
	11010112	Stabilization Fund Receipts	-	-	-	-	-
	110102	GOVERNMENT SHARE OF VAT					
	11010201	Local Government Share of VAT	408,062,130.53	408,062,130.53	331,862,923.55	(76,199,206.98)	287,068,552.79
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
	11010303	Local Government Share of Excess Crude Account	33,813,134.30	33,813,134.30	-	(33,813,134.30)	-
		STATUTORY REVENUE TOTAL	2,124,317,071.72	2,124,317,071.72	1,854,724,527.19	(269,592,544.53)	1,434,458,988.17
	2	INDEPENDENT REVENUE					
	1201	TAX REVENUE					
2A	120101	PERSONAL TAXES					
	12010101	Community Development/Poll Tax	16,463,477.80	16,463,477.80	10,637,900.00	(5,825,577.80)	6,155,500.00
	12010104	Arrears: Community or Poll Tax	430,384.90	430,384.90	-	(430,384.90)	8,797,900.00
	12010105	Dev. Tax or Levy	1,707,035.55	1,707,035.55	1,179,400.00	(527,635.55)	-
	12010106	Arrears: Dev. Tax or Levy	-	-	-	-	-
	12010107	Cattle Tax (Where Applicable)	4,897,651.55	4,897,651.55	3,383,800.00	(1,513,851.55)	6,710,400.00
	12010108	Arrears: Cattle Tax (Where Applicable)	-	-	-	-	-
	12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	-	-	6,647,200.00
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	-	-	-
	12010111	Produce Sales Tax	-	-	-	-	560,300.00
	12010112	Entertainment Tax	-	-	-	-	-
		PERSONAL TAXES TOTAL	23,498,549.80	23,498,549.80	15,201,100.00	(8,297,449.80)	28,871,300.00
	1202	NON-TAX REVENUE					
2B	120201	LICENCES - GENERAL					
	12020102	Goldsmiths & Gold Dealer Licenses	116,420.54	116,420.54	75,300.00	(41,120.54)	178,500.00
	12020105	Radio/Television Station Licenses	-	-	-	-	54,900.00
	12020107	Boats & Canoe (Small Craft) License	1,921,639.41	1,921,639.41	1,242,600.00	(679,039.41)	-
	12020109	Registration of Voluntary Organizations	-	-	-	-	98,900.00
	12020110	Inland Water-Way License	-	-	-	-	-
	12020111	Bake House License	1,361,266.59	1,361,266.59	880,200.00	(481,066.59)	54,900.00
	12020112	Bicycles License & Hire Permits	388,068.47	388,068.47	250,900.00	(137,168.47)	27,500.00
	12020113	Brickmaking, Etc License	2,134,376.61	2,134,376.61	1,380,100.00	(754,276.61)	82,400.00
	12020114	Cart Licenses	776,136.95	776,136.95	501,900.00	(274,236.95)	65,900.00
	12020115	Dane Gun Licenses	776,136.95	776,136.95	501,900.00	(274,236.95)	54,900.00
	12020116	Cattle Dealer Licenses	3,686,650.51	3,686,650.51	2,383,900.00	(1,302,750.51)	123,600.00
	12020117	Dried Fish & Meat Licenses	776,136.95	776,136.95	501,900.00	(274,236.95)	74,200.00
	12020118	Pet (Dog) Licenses	388,068.47	388,068.47	250,900.00	(137,168.47)	167,600.00
	12020119	Fishing Permits	892,557.49	892,557.49	577,200.00	(315,357.49)	54,900.00
	12020120	Hawker'S Permits	397,770.19	397,770.19	257,200.00	(140,570.19)	145,600.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

12020121	Hunting Permits	1,552,273.90	1,552,273.90	1,003,700.00	(548,573.90)	134,600.00
12020122	Produce Buying Licenses	2,134,376.61	2,134,376.61	1,380,100.00	(754,276.61)	2,815,500.00
12020123	Animal Health Certificate Licenses	-	-	-	-	-
12020124	Abattoir/Slaughter Licenses	1,746,308.13	1,746,308.13	1,129,200.00	(617,108.13)	178,500.00
12020125	Renewal of Fisher Licenses	582,102.71	582,102.71	376,400.00	(205,702.71)	49,400.00
12020126	Hiring Services	3,686,650.51	3,686,650.51	2,383,900.00	(1,302,750.51)	-
12020127	Borehole Drilling Licenses	-	-	-	-	-
12020129	Cinematograph Licenses	1,940,342.37	1,940,342.37	1,254,700.00	(685,642.37)	-
12020130	Liquor Licenses	1,358,239.66	1,358,239.66	878,300.00	(479,939.66)	637,300.00
12020136	Trade Permit Licenses	-	-	-	-	664,700.00
12020137	Motor Cycle Licence	4,074,718.98	4,074,718.98	2,634,800.00	(1,439,918.98)	222,500.00
12020138	Hackney Permit Licence	-	-	-	-	398,300.00
12020139	Buki Cigarettes Licence	-	-	-	-	-
12020140	Auctioneer Licence	-	-	-	-	-
12020141	Registration of Septic Tank Dislodging	-	-	-	-	109,900.00
12020142	Pit Sawing Licence	-	-	-	-	-
	LICENCES TOTAL	30,690,242.00	30,690,242.00	19,845,100.00	(10,845,142.00)	6,394,500.00

2E 120204 FEES - GENERAL

12020404	Trade Union Fees	1,846,234.27	1,846,234.27	1,337,000.00	(509,234.27)	87,900.00
12020417	Contractor Registration Fees	2,482,866.78	2,482,866.78	1,798,100.00	(684,766.78)	777,300.00
12020418	Marriage/ Divorce Fees	1,400,591.51	1,400,591.51	1,014,300.00	(386,291.51)	332,400.00
12020419	Attestation of Bachelorhood & Spinsterhood Fees	856,270.72	856,270.72	620,100.00	(236,170.72)	-
12020425	Disinfection of Produce Fees	910,384.48	910,384.48	659,300.00	(251,084.48)	-
12020426	Court Summons Fees	700,295.76	700,295.76	507,100.00	(193,195.76)	-
12020427	Tender Fees	398,885.28	398,885.28	288,900.00	(109,985.28)	332,400.00
12020436	Bill Board Advertisement Fees	1,209,601.76	1,209,601.76	876,000.00	(333,601.76)	-
12020440	Medical Consultancy Fees	700,295.76	700,295.76	507,100.00	(193,195.76)	1,109,700.00
12020441	Laboratory Fees	-	-	-	-	167,600.00
12020442	Association Fees	-	-	-	-	-
12020443	Birth & Death Registration Fees	700,295.76	700,295.76	507,100.00	(193,195.76)	1,664,600.00
12020444	Burial Fees	572,969.26	572,969.26	414,900.00	(158,069.26)	167,600.00
12020445	Change of Ownership Fees	-	-	-	-	134,600.00
12020446	Agricultural/Vetinary Services Fees	891,285.51	891,285.51	645,500.00	(245,785.51)	5,114,500.00
12020448	Development Levies	-	-	-	-	109,900.00
12020449	Business/Trade Operating Fees	4,770,477.72	4,770,477.72	3,454,700.00	(1,315,777.72)	87,900.00
12020450	Inspection Fees	-	-	-	-	-
12020451	Timber & Forest Fees	-	-	-	-	33,000.00
12020453	Applications Fees	-	-	-	-	-
12020454	Parking Fees	-	-	-	-	-
12020455	Learning Driving Test Fees	-	-	-	-	277,400.00
12020456	Wharf Landing Fees	-	-	-	-	-
12020457	Entertainment, Drumming and Temporary Both Permit Fees	-	-	-	-	-
12020458	Control of Noise Permit Fees	57,296.93	57,296.93	41,500.00	(15,796.93)	-
12020459	Naming of Street Registration Fees	763,959.01	763,959.01	553,300.00	(210,659.01)	-
12020460	Tent At Sea Beech Permit Fees	-	-	-	-	-
12020461	Beggars Minstrel Fees	-	-	-	-	-
12020462	Open Air Preaching Permit Fees	-	-	-	-	-
12020463	Dislodging of Septic Tank Charges	-	-	-	-	109,900.00
12020464	Night Soil Disposal/Depot Fees	-	-	-	-	-
12020465	Registration of Night Soil Contractors Fees	-	-	-	-	-
12020466	Vault Fees	-	-	-	-	-
12020467	Sand Dredging Fees	-	-	-	-	76,900.00
	FEES TOTAL	18,261,710.50	18,261,710.50	13,224,900.00	(5,036,810.50)	10,583,600.00

2F 120205 FINES - GENERAL

12020501	Towing of Vehicle Fines and Fees	-	-	-	-	-
12020502	Fines on Overdue Lost Library Books	-	-	-	-	-
12020503	Impounding of Animals Fines	-	-	-	-	-
	FINES TOTAL	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

2G	120206 SALES - GENERAL							
12020601	Sales of Journal & Publications	440,000.00	440,000.00	363,300.00	(76,700.00)	-	-	-
12020603	Sales of ID Cards	550,000.00	550,000.00	454,100.00	(95,900.00)	-	-	-
12020604	Sales of Stores/Scraps/Unservicable Items	1,100,000.00	1,100,000.00	908,300.00	(191,700.00)	-	-	-
12020605	Sales of Vaccines	1,100,000.00	1,100,000.00	908,300.00	(191,700.00)	-	-	-
12020607	Sales of Consultancy Registration Forms	660,000.00	660,000.00	545,000.00	(115,000.00)	-	-	-
12020608	Sales of Improved Seeds/Chemical	770,000.00	770,000.00	635,800.00	(134,200.00)	-	-	-
12020609	Proceeds from Sales of Farm Produce	935,000.00	935,000.00	772,000.00	(163,000.00)	-	-	-
12020610	Proceeds from Sales of Goods By Public Auctions	440,000.00	440,000.00	363,300.00	(76,700.00)	-	-	-
12020611	Proceeds from Sales of Govt. Vehicles	330,000.00	330,000.00	272,500.00	(57,500.00)	-	-	-
12020612	Proceeds from Sales of Drugs and Medications	1,291,049.10	1,291,049.10	1,066,000.00	(225,049.10)	-	-	-
12020614	Sales of Govt. Buildings	440,000.00	440,000.00	363,300.00	(76,700.00)	-	-	-
12020615	Sales of Uniforms	-	-	-	-	-	-	-
	SALES TOTAL	8,056,049.10	8,056,049.10	6,651,900.00	(1,404,149.10)			
2H	120207 EARNINGS -GENERAL							
12020701	Earnings from Consultancy Services	1,100,000.00	1,100,000.00	905,000.00	(195,000.00)	-	-	-
12020702	Earnings from Laboratory Services	1,760,000.00	1,760,000.00	1,448,000.00	(312,000.00)	-	-	-
12020703	Earnings from Hire of Plants & Equipment	1,100,000.00	1,100,000.00	905,000.00	(195,000.00)	-	-	-
12020704	Earnings from the Use of Govt. Vehicles	1,100,000.00	1,100,000.00	905,000.00	(195,000.00)	-	-	-
12020705	Earnings from the Use of Govt. Halls	1,760,000.00	1,760,000.00	1,448,000.00	(312,000.00)	-	-	-
12020706	Earnings from Toll Gates	-	-	-	-	-	-	370,800.00
12020707	Earnings from Medical Services	3,520,000.00	3,520,000.00	2,896,000.00	(624,000.00)	-	-	-
12020708	Earnings from Agricultural Produce	2,530,000.00	2,530,000.00	2,081,500.00	(448,500.00)	-	-	228,000.00
12020709	Earnings from Tourism/Culture/Arts Centres	2,200,000.00	2,200,000.00	1,810,000.00	(390,000.00)	-	-	-
12020710	Earnings from Guest Houses	3,300,000.00	3,300,000.00	2,715,000.00	(585,000.00)	-	-	-
12020711	Earnings from Commercial Activities	4,071,422.30	4,071,422.30	3,349,700.00	(721,722.30)	-	-	175,800.00
12020712	Earnings from Environmental Sanitation Services	-	-	-	-	-	-	-
	EARNINGS TOTAL	22,441,422.30	22,441,422.30	18,463,200.00	(3,978,222.30)			774,600.00
2I	120208 RENT ON GOVERNMENT BUILDINGS - GENERAL							
12020801	Rent on Govt. Quarters	-	-	-	-	-	-	966,900.00
12020802	Rent on Govt. offices	-	-	-	-	-	-	-
12020803	Rent on Govt Buildings	1,948,816.10	1,948,816.10	1,600,000.00	(348,816.10)	-	-	-
12020804	Rent on Conference Centres	1,100,000.00	1,100,000.00	900,000.00	(200,000.00)	-	-	-
12020805	Rent on Building At Aerodromes	-	-	-	-	-	-	-
	RENT ON GOVERNMENT BUILDINGS TOTAL	3,048,816.10	3,048,816.10	2,500,000.00	(548,816.10)			966,900.00
2J	120209 RENT ON LAND & OTHERS - GENERAL							
12020901	Rent on Govt. Land	-	-	-	-	-	-	-
12020903	Rents & Premium on the Allocation of Land	-	-	-	-	-	-	-
12020904	Rents of Plots & Sites Services Programme	-	-	-	-	-	-	-
12020905	Lease Rental	-	-	-	-	-	-	-
12020906	Rents on Govt. Properties	-	-	-	-	-	-	-
	RENT ON LAND & OTHERS TOTAL	-	-	-	-			-
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	<u>-</u>			<u>-</u>
20	120214 RATES				
	12021401 Tenement Rate	-			2,554,500.00
	12021402 Penalty For Tenement Rate	-			-
	12021403 Arreas of Tenement Rate	-			-
	12021404 Ground Rent	-			851,500.00
	12021405 Federal Government Grant in Lieu of Tenement Rate	-			-
	12021406 State Government Grant in Lieu of Tenement Rate	-			-
	RATES TOTAL	<u>-</u>			<u>3,406,000.00</u>
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				
	1301 AID				
3A	130101 DOMESTIC AIDS				
	13010101 Current Domestic Aids	-			-
	13010102 Capital Domestic Aids	-			-
	DOMESTIC AIDS TOTAL	<u>-</u>			<u>-</u>
3B	130102 FOREIGN AIDS				
	13010201 Current Foreign Aids	-			-
	13010202 Capital Foreign Aids	-			-
	FOREIGN AIDS TOTAL	<u>-</u>			<u>-</u>
3C	130203 DOMESTIC GRANTS				
	13020301 Current Domestic Grants	-			-
	13020302 Capital Domestic Grants	-			-
	DOMESTIC GRANTS TOTAL	<u>-</u>			<u>-</u>
3D	130204 FOREIGN GRANTS				
	13020401 Current Foreign Grants	-			-
	13020402 Capital Foreign Grants	-			-
	FOREIGN GRANTS TOTAL	<u>-</u>			<u>-</u>
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	<u>-</u>			<u>-</u>

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>							
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>							
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/	-							
	INTERNATIONAL LOANS/ BORROWINGS TOTAL	<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>							
8	1407 EXTRAORDINARY ITEMS								
	140701 EXTRAORDINARY ITEMS								
	14070101 Extraordinary Items	-							
	14070102 Unspecified Revenue	-							
	EXTRAORDINARY ITEMS TOTAL	<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>							

Financial Statements of USSA Local Government Council
Taraba State 2018

NOTES TO THE FINANCIAL STATEMENT CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	696,294,196.22	696,294,196.22	542,813,281.40	153,480,914.82	479,283,087.13
	21010102	Overtime payments	10A	46,400,000.00	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	116,000,000.00	76,496,065.30	49,768,416.20	26,727,649.10	36,491,701.75
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	-	-	-	-	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		858,694,196.22	772,790,261.52	592,581,697.60	180,208,563.92	515,774,788.89
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	56,428,537.87	39,407,100.00	36,410,700.00	2,996,400.00	33,815,706.84
	220202	Utilities - General	13B	55,154,427.96	63,979,200.00	32,730,300.00	31,248,900.00	4,446,104.61
	220203	Materials and Supplies - General	13C	45,095,852.06	62,311,100.00	31,485,900.00	30,825,200.00	45,433,572.94
	220204	Maintenance Services - General	13D	60,764,900.00	21,093,300.00	17,485,800.00	3,607,500.00	37,092,598.85
	220205	Training - General	13E	58,995,600.00	224,908,300.00	222,981,300.00	1,927,000.00	8,106,282.62
	220206	Other Services - General	13F	61,558,900.00	50,028,000.00	37,675,400.00	12,352,600.00	6,878,153.42
	220207	Consulting and Professional Services	13G	58,153,900.00	17,368,900.00	11,701,100.00	5,667,800.00	9,850,817.89
	220208	Fuel and Lubricants	13H	61,814,500.00	15,288,400.00	12,819,200.00	2,469,200.00	8,302,911.89
	220209	Financial Charges	13I	65,342,600.00	12,329,800.00	10,839,797.83	1,490,002.17	17,874,835.44
	220210	Miscellaneous Expenses	13J	45,095,600.00	38,875,500.00	19,268,900.00	19,606,600.00	88,326,890.02
		Overhead Cost Total		568,404,817.89	545,589,600.00	433,398,397.83	112,191,202.17	260,127,874.53
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	495,185,847.41	745,700,000.00	743,408,782.20	2,291,217.80	679,810,498.91
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		495,185,847.41	745,700,000.00	743,408,782.20	2,291,217.80	679,810,498.91
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	20,000,000.00	39,000,000.00	38,535,306.92	464,693.08	28,310,975.50
		Public Debt Charges Total		20,000,000.00	39,000,000.00	38,535,306.92	464,693.08	28,310,975.50
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	81,483,400.00	37,634,000.00	35,896,273.30	1,737,726.70	-
	230201	Construction/Provision of Fixed Assets	20B	103,295,600.00	37,500,000.00	36,451,378.90	1,048,621.10	-
	230301	Rehabilitation/Repairs of Fixed Assets	20C	68,250,000.00	52,100,000.00	51,737,441.01	362,558.99	-
	230401	Preservation of the Environment	20D	10,000,000.00	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	25,000,000.00	-	-	-	-
		Capital Expenditure Total		288,029,000.00	127,234,000.00	124,085,093.21	3,148,906.79	-
		TOTAL EXPENDITURE		2,230,313,861.52	2,230,313,861.52	1,932,009,277.75	298,304,583.77	1,484,024,137.82

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)	696,294,196.22	696,294,196.22	542,813,281.40	153,480,914.82	479,283,087.13
	21010102	Overtime Payments	46,400,000.00	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	116,000,000.00	76,496,065.30	49,768,416.20	26,727,649.10	36,491,701.75
	21010130	Salary Arrears	-	-	-	-	-
		TOTAL	858,694,196.22	772,790,261.52	592,581,697.60	180,208,563.92	515,774,788.89

ECONOMIC CODE	DESCRIPTION					
	2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS				
10B	210201	Allowances	-	-	-	-
		TOTAL	-	-	-	-

ECONOMIC CODE	DESCRIPTION					
	22	OTHER RECURRENT COSTS				
13	2202	OVERHEAD COST				
13A	220201	TRAVEL AND TRANSPORT - GENERAL				
	22020101	Local travels and transport: training	44,428,537.87	12,537,100.00	11,703,900.00	833,200.00
	22020102	Local travels and transport: others	12,000,000.00	5,520,000.00	5,340,700.00	179,300.00
	22020103	International travels & transport: training	-	5,000,000.00	4,452,700.00	547,300.00
	22020104	International travels: others	-	3,000,000.00	2,407,800.00	592,200.00
	22020105	Hotel Accommodation - Local	-	1,500,000.00	1,047,500.00	452,500.00
	22020106	Hotel Accommodation - International	-	-	-	-
	22020107	Hotel Accommodation - Local Training	-	1,100,000.00	947,400.00	152,600.00
	22020108	Hotel Accommodation - International Training	-	-	-	-
	22020109	Per Diems/Estacodes	-	10,750,000.00	10,510,700.00	239,300.00
		TOTAL	56,428,537.87	39,407,100.00	36,410,700.00	2,996,400.00

ECONOMIC CODE	DESCRIPTION					
13B	220202	UTILITIES - GENERAL				
	22020201	Electricity Charges	12,954,447.03	15,027,200.00	7,687,600.00	7,339,600.00
	22020202	Telephone Charges	5,386,491.02	6,248,300.00	3,196,500.00	3,051,800.00
	22020203	Internet Access Charges	10,990,232.56	12,748,700.00	6,521,900.00	6,226,800.00
	22020204	Satellite Broadcasting Access Charges	8,605,111.11	9,981,900.00	5,106,500.00	4,875,400.00
	22020205	Water Rates	7,689,338.06	8,919,600.00	4,563,100.00	4,356,500.00
	22020206	Sewerage Charges	5,850,390.80	6,786,500.00	3,471,800.00	3,314,700.00
	22020207	Leased Communication Lines	3,598,010.11	4,173,700.00	2,135,200.00	2,038,500.00
	22020208	Software Charges/License Renewal	-	-	-	-
	22020209	Interactive Learning	-	-	-	-
	22020210	Multiyear Traffic Order	-	-	-	-
	22020211	Other Utility Charges	80,407.27	93,300.00	47,700.00	45,600.00
		TOTAL	55,154,427.96	63,979,200.00	32,730,300.00	31,248,900.00

ECONOMIC CODE	DESCRIPTION					
13C	220203	MATERIALS AND SUPPLIES - GENERAL				
	22020301	Office Stationeries/Computer Consumables	6,897,816.39	8,001,500.00	4,349,100.00	3,652,400.00
	22020302	Books	4,598,927.40	5,334,800.00	2,439,700.00	2,895,100.00
	22020303	Newspapers	3,684,568.90	4,274,100.00	333,100.00	3,941,000.00
	22020304	Magazines and Periodicals	3,456,238.56	4,009,200.00	359,700.00	3,649,500.00
	22020305	Printing of Non Security Documents	5,001,980.12	5,802,300.00	2,677,900.00	3,124,400.00
	22020306	Printing of Security Documents	5,560,808.30	6,450,500.00	3,403,400.00	3,047,100.00
	22020307	Drugs/Laboratory/Medical Supplies	5,111,234.06	5,929,000.00	3,128,300.00	2,800,700.00
	22020308	Field and Camping Materials Supplies	2,550,990.39	2,959,100.00	1,306,200.00	1,652,900.00
	22020309	Uniforms and Other Clothing	2,405,991.40	2,791,000.00	991,400.00	1,799,600.00
	22020310	Teachind Aids/Instructional Materials	3,205,301.61	3,718,100.00	1,320,700.00	2,397,400.00
	22020311	Food stuff/Cartering Materials Supplies	2,621,994.93	3,041,500.00	1,604,800.00	1,436,700.00
	22020312	Chemicals and Reagents Materials Supplies	-	5,500,000.00	5,316,600.00	183,400.00
	22020313	Other Materials and Supplies	-	4,500,000.00	4,255,000.00	245,000.00
		TOTAL	45,095,852.06	62,311,100.00	31,485,900.00	30,825,200.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

ECONOMIC CODE	DESCRIPTION					
13D	220204 MAINTENANCE SERVICES GENERAL					
	22020401 Maintenance of Motor Vehicles/Transport Equipment	6,900,400.00	2,448,600.00	2,344,500.00	104,100.00	8,677,406.34
	22020402 Maintenance of Office Furniture	9,568,800.00	1,249,000.00	1,029,600.00	219,400.00	3,313,173.62
	22020403 Maintenance of Office Building/Residential Qtrs	9,726,000.00	2,384,500.00	1,769,300.00	615,200.00	3,187,664.18
	22020404 Maintenance of Office/IT Equipment	8,103,600.00	1,485,900.00	1,474,200.00	11,700.00	-
	22020405 Maintenance of Plant and Generators	10,752,900.00	6,269,700.00	5,951,700.00	318,000.00	3,786,540.37
	22020406 Other Maintenance Services	7,859,700.00	3,775,600.00	3,182,100.00	593,500.00	2,603,221.90
	22020407 Maintenance of Air Conditioners	1,345,600.00	1,160,000.00	644,800.00	515,200.00	3,313,173.62
	22020408 Maintenance of Boats	-	-	-	-	3,628,751.45
	22020409 Maintenance of Railway Equipments	-	-	-	-	3,470,962.53
	22020410 Maintenance of Street Lights	1,125,500.00	-	-	-	5,111,704.84
	22020411 Maintenance of Communication Equipments	-	-	-	-	-
	22020412 Maintenance of Market/Public Places	2,691,200.00	-	-	-	-
	22020413 Minor Road Maintenance	2,691,200.00	2,320,000.00	1,089,600.00	1,230,400.00	-
	TOTAL	60,764,900.00	21,093,300.00	17,485,800.00	3,607,500.00	37,092,598.85
13E	220205 TRAINING GENERAL					
	22020501 Local Training	58,995,600.00	190,858,300.00	189,508,000.00	1,350,300.00	4,628,103.13
	22020502 International Training	-	8,000,000.00	7,514,000.00	486,000.00	459,129.67
	22020503 Other Trainings	-	500,000.00	457,200.00	42,800.00	478,287.41
	22020504 Seminars/Workshops and Conference	-	25,550,000.00	25,502,100.00	47,900.00	2,540,762.42
	TOTAL	58,995,600.00	224,908,300.00	222,981,300.00	1,927,000.00	8,106,282.62
13F	220206 OTHER SERVICE - GENERAL					
	22020601 Security Services	12,311,800.00	10,613,600.00	6,615,500.00	3,998,100.00	6,015,989.52
	22020602 Office Rent	11,173,100.00	9,632,000.00	5,812,400.00	3,819,600.00	-
	22020603 Residential Rent	12,382,800.00	10,674,800.00	6,441,700.00	4,233,100.00	-
	22020604 Security Vote (Including Operations)	14,137,700.00	16,087,700.00	15,800,600.00	287,100.00	-
	22020605 Cleaning and Fumigation Services	11,553,500.00	3,019,900.00	3,005,200.00	14,700.00	427,768.71
	22020606 Land Uses Charges	-	-	-	-	-
	22020607 Rescue Service	-	-	-	-	434,395.19
	TOTAL	61,558,900.00	50,028,000.00	37,675,400.00	12,352,600.00	6,878,153.42
13G	220207 CONSULTING & PROFESSIONAL SERVICE - GENERAL					
	22020701 Financial Consulting	6,191,700.00	5,337,700.00	3,400,600.00	1,937,100.00	6,224,756.40
	22020702 Information Technology Consulting	8,614,900.00	-	-	-	-
	22020703 Legal Services	5,836,200.00	5,031,200.00	2,500,000.00	2,531,200.00	-
	22020704 Engineering Services	6,053,200.00	-	-	-	-
	22020705 Architectural Services	8,749,100.00	-	-	-	-
	22020706 Surveying Services	5,518,600.00	-	-	-	-
	22020707 Agricultural Consulting	9,152,200.00	-	-	-	-
	22020708 Medical Consulting	8,038,000.00	-	-	-	-
	22020709 Other Consultancy Services	-	3,000,000.00	2,800,500.00	199,500.00	3,299,658.23
	22020710 Auditing	-	4,000,000.00	3,000,000.00	1,000,000.00	326,403.27
	TOTAL	58,153,900.00	17,368,900.00	11,701,100.00	5,667,800.00	9,850,817.89
13H	220208 FUEL AND LUBRICANTS - GENERAL					
	22020801 Motor Vehicle Fuel Cost	20,604,800.00	7,762,800.00	6,720,500.00	1,042,300.00	3,147,249.22
	22020802 Other Transport Equipments Fuel Cost	21,535,200.00	564,800.00	336,600.00	228,200.00	2,460,654.20
	22020803 Plant/Generator Fuel Cost	19,674,500.00	6,960,800.00	5,762,100.00	1,198,700.00	2,695,008.47
	22020804 Aircraft Fuel Cost	-	-	-	-	-
	22020805 Boat Fuel Cost	-	-	-	-	-
	22020806 Cooking Gas/Fuel Cost	-	-	-	-	-
	TOTAL	61,814,500.00	15,288,400.00	12,819,200.00	2,469,200.00	8,302,911.89

NOTES TO THE FINANCIAL STATEMENT CONT'D

ECONOMIC CODE	DESCRIPTION					
13I	220209 FINANCIAL CHARGES GENERAL	-	-	-	-	-
	22020901 Bank charges (Other Than Interest)	53,068,300.00	1,748,500.00	1,048,464.00	700,036.00	11,979,303.49
	22020902 Insurance Premium	-	-	-	-	-
	22020903 Loss on Foreign Exchange	-	-	-	-	-
	22020904 Other CRF Bank Charges	12,274,300.00	10,581,300.00	9,791,333.83	789,966.17	5,895,531.95
	TOTAL	65,342,600.00	12,329,800.00	10,839,797.83	1,490,002.17	17,874,835.44
<hr/>						
ECONOMIC CODE	DESCRIPTION					
13J	220210 MISCELLANEOUS EXPENSES - GENERAL	-	-	-	-	-
	22021001 Refreshment and Meals	4,582,600.00	3,950,500.00	1,231,000.00	2,719,500.00	1,657,406.92
	22021002 Honorarium and Sitting Allowance	4,036,800.00	3,480,000.00	3,454,100.00	25,900.00	16,527,552.61
	22021003 Publicity and Advertisements	2,691,200.00	2,320,000.00	1,200,000.00	1,120,000.00	5,254,994.24
	22021004 Medical Expenses - local	9,353,400.00	8,063,300.00	2,861,500.00	5,201,800.00	5,252,173.06
	22021006 Postage and Courier Services	2,691,200.00	2,320,000.00	800,000.00	1,520,000.00	194,989.05
	22021007 Welfare Packages	2,691,200.00	2,320,000.00	900,000.00	1,420,000.00	3,814,030.41
	22021008 Subscription to Professional Bodies	2,691,200.00	2,320,000.00	1,100,000.00	1,220,000.00	1,864,599.18
	22021009 Sporting Activities	2,691,200.00	2,320,000.00	700,000.00	1,620,000.00	4,536,513.39
	22021010 Direct Teaching and Laboratory Cost	-	-	-	-	-
	22021014 Annual Budget Expenses and Administration	5,326,600.00	4,591,900.00	3,364,800.00	1,227,100.00	1,864,599.18
	22021019 Medical Expenses - International	-	-	-	-	-
	22021020 Foreign Scholarship Scheme	-	-	-	-	-
	22021021 Special Days/Celebrations	-	-	-	-	27,866,113.32
	22021022 Youth Corpers Allowance	-	-	-	-	-
	22021023 Development Plan Preparation Expenses	-	-	-	-	-
	22021024 Final Account Preparation Expenses	-	-	-	-	-
	22021025 Other Miscellaneous Expenses	8,340,200.00	7,189,800.00	3,657,500.00	3,532,300.00	19,493,918.65
	22021026 Monitoring and Evaluation	-	-	-	-	-
	22021027 Daily Rate Allowances	-	-	-	-	-
	TOTAL	45,095,600.00	38,875,500.00	19,268,900.00	19,606,600.00	88,326,890.02
<hr/>						
14	2203 LOANS AND ADVANCES	-	-	-	-	-
<hr/>						
ECONOMIC CODE	DESCRIPTION					
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	-	-	-	-	-
<hr/>						
15	2204 GRANTS AND CONTRIBUTIONS - GENERAL	-	-	-	-	-
<hr/>						
ECONOMIC CODE	DESCRIPTION					
15A	220401 LOCAL GRANTS AND CONTRIBUTIONS	-	-	-	-	-
	22040101 Grants to Other Government - Current	-	-	-	-	-
	22040102 Grants to Other Government - Capital	-	-	-	-	-
	22040103 Grants to Local government - Current	-	-	-	-	-
	22040104 Grants to Local Government - Capital	-	-	-	-	-
	22040105 Grants to Government Owned Companies - Current	-	-	-	-	-
	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	50,000,000.00	25,000,000.00	24,871,333.97	128,666.03	12,252,736.37
	22040111 Grants/Allocation to Development Areas	-	-	-	-	-
	22040112 Contribution to Traditional Councils	120,000,000.00	112,850,000.00	112,741,062.35	108,937.65	98,270,167.01
	22040113 Contribution to Ministry for Local Government Affairs	15,000,000.00	12,200,000.00	12,027,643.07	172,356.93	6,838,195.31
	22040115 Contribution to Local Government Education Authority	124,510,700.00	470,000,000.00	468,435,078.60	1,564,921.40	481,512,376.44
	22040116 Contribution to Primary Health Care Development Agen	45,675,147.41	-	-	-	-
	22040117 Contribution to Local government Staff Pension Board	80,000,000.00	73,200,000.00	73,113,798.22	86,201.78	43,700,785.20
	22040118 Contribution to Local Government Service Commission	20,000,000.00	15,450,000.00	15,316,195.52	133,804.48	10,593,782.46
	22040119 Contribution to Auditor General Local Government	-	-	-	-	-
	22040120 Contingency	40,000,000.00	37,000,000.00	36,903,670.47	96,329.53	26,642,456.12
	TOTAL	495,185,847.41	745,700,000.00	743,408,782.20	2,291,217.80	679,810,498.91

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	-	-	-
	ECONOMIC CODE	DESCRIPTION			
16B	220502	SUBSIDY TO PRIVATE COMPANIES	-	-	-
	22050201	Subsidy to Private Companies	-	-	-
		TOTAL	-	-	-
17	2206	PUBLIC DEBT CHARGES	-	-	-
	ECONOMIC CODE	DESCRIPTION			
17A	220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL	-	-	-
	22060101	Foreign Interest/Discount - Treasury Bill	-	-	-
	22060102	Foreign Interest/Discount - Short term Borrowings	-	-	-
		TOTAL	-	-	-
	ECONOMIC CODE	DESCRIPTION			
17B	220602	DOMESTIC INTEREST / DISCOUNT	-	-	-
	22060201	Domestic Interest/Discount - Treasury Bill	-	-	-
	22060202	Domestic Interest/Discount - Short term Borrowings	-	-	-
	22060203	Settlement of Liabilities	-	-	-
		TOTAL	-	-	-
	ECONOMIC CODE	DESCRIPTION			
17C	220603	INSURANCE PREMIUM	-	-	-
	22060301	Interest - Internal Public Debt	20,000,000.00	39,000,000.00	38,535,306.92
		TOTAL	20,000,000.00	39,000,000.00	38,535,306.92
	ECONOMIC CODE	DESCRIPTION			
18	2207	TRANSFERS	-	-	-
18A	220701	TRANSFERS TO OTHER FUNDS	-	-	-
	22070101	Transfer to CDF	-	-	-
	22070102	Transfer to Sovereign Wealth Fund	-	-	-
	22070103	Transfer to Sinking Fund	-	-	-
	22070109	Transfer to Joint Project Account (MLGA)	-	-	-
		TOTAL	-	-	-
	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	-	-	-
	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	-	-	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

ECONOMIC CODE	DESCRIPTION					
		-	-	-	-	-
		-	-	-	-	-
20	23	CAPITAL EXPENDITURE GENERAL	-	-	-	-
20A	230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	-
	23010101	Purchase/Acquisition of Land	-	-	-	-
	23010102	Purchase of Office Building	-	-	-	-
	23010103	Purchase of Residential Buildings	-	-	-	-
	23010104	Purchase of Motor Cycles	12,000,000.00	7,618,000.00	6,500,000.00	1,118,000.00
	23010105	Purchase of Motor Vehicles	20,000,000.00	18,000,000.00	17,637,763.98	362,236.02
	23010106	Purchase of Vans	13,000,000.00	12,000,000.00	11,758,509.32	241,490.68
	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	1,250,000.00	-	-	-
	23010113	Purchase of Computers	1,500,000.00	-	-	-
	23010114	Purchase of Computer Printers	2,500,000.00	-	-	-
	23010115	Purchase of Photocopying Machines	4,000,000.00	-	-	-
	23010116	Purchase of Typewriters	-	-	-	-
	23010117	Purchase of Shredding Machines	-	-	-	-
	23010118	Purchase of Scanners	1,500,000.00	-	-	-
	23010119	Purchase of Power Generating Set	-	-	-	-
	23010120	Purchase of Canteen/ Kitchen Equipment	-	-	-	-
	23010121	Purchase of Residential Furniture	-	-	-	-
	23010122	Purchase of Health/Medical Equipment	-	-	-	-
	23010123	Purchase of Fire Fighting Equipment	-	-	-	-
	23010124	Purchase of Teaching/Learning Aid Equipment	-	-	-	-
	23010125	Purchase of Library Books & Equipment	-	-	-	-
	23010126	Purchase of Sporting/Gaming Equipment	-	-	-	-
	23010127	Purchase of Agricultural Equipment/Irrigation	2,500,000.00	-	-	-
	23010128	Purchase of Security Equipment	-	-	-	-
	23010129	Purchase of Industrial Equipment	-	-	-	-
	23010130	Purchase of Recreational Facilities	3,000,000.00	-	-	-
	23010131	Purchase of Air Navigational Equipment	-	-	-	-
	23010132	Purchase of Defense Equipment	-	-	-	-
	23010133	Purchase of Surveying Equipment	-	-	-	-
	23010134	Purchase of Diving Equipment	-	-	-	-
	23010135	Kitting of Armed Forces Personnel	-	-	-	-
	23010136	Baam Salatuting and Ceremonials	-	-	-	-
	23010137	Purchase of Ship Spare/maintenance	-	-	-	-
	23010138	Purchase of Aero Spares/Maintenance	-	-	-	-
	23010139	Purchase of fertilizer	20,233,400.00	16,000.00	-	16,000.00
		PURCHASE OF FIXED ASSETS -TOTAL	81,483,400.00	37,634,000.00	35,896,273.30	1,737,726.70
			-	-	-	-
20B	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-	-	-	-
	23020101	Construction/Provision of Office Buildings	-	-	-	-
	23020102	Construction/Provision of Residential Buildings	2,345,600.00	-	-	-
	23020103	Construction/Provision of Electricity	-	-	-	-
	23020104	Construction/Provision of Housing	-	-	-	-
	23020105	Construction/Provision of Water Facilities	1,450,000.00	-	-	-
	23020106	Construction/Provision of Hospital/Health Centers	-	-	-	-
	23020107	Construction/Provision of Public Schools	10,000,000.00	-	-	-
	23020110	Construction/Provision of Fire Fighting Stations	-	-	-	-
	23020111	Construction/Provision of Libraries	-	-	-	-
	23020112	Construction/Provision of Sporting Facilities	-	-	-	-
	23020113	Construction/Provision of Agricultural Facilities	-	6,500,000.00	5,879,254.66	620,745.34
	23020114	Construction/Provision of Roads	50,000,000.00	31,000,000.00	30,572,124.23	427,875.77
	23020115	Construction/Provision of Rail- ways	-	-	-	-
	23020116	Construction/Provision of Water -Ways	-	-	-	-
	23020117	Construction/Provision of Airport/Aerodromes	-	-	-	-
	23020118	Construction/Provision of Infrastructure	35,000,000.00	-	-	-
	23020119	Construction/Provision of Recreational Facilities	-	-	-	-
	23020122	Construction of Boundary Pillars/Right Ways	-	-	-	-
	23020123	Construction of Traffic Lights/Street Lights	-	-	-	-
	23020124	Construction of Markets/Parks	-	-	-	-
	23020125	Construction of Power generating Plants	-	-	-	-
	23020126	Construction/Provision of Cemeteries	-	-	-	-
	23020127	Construction/Provision of ICT Infrastructures	4,500,000.00	-	-	-
		CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	103,295,600.00	37,500,000.00	36,451,378.90	1,048,621.10

NOTES TO THE FINANCIAL STATEMENT CONT'D

20C	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	-	-
	23030101	Rehabilitation/Repairs - Residential Building	-	-	-	-	-
	23030102	Rehabilitation/Repairs - Electricity	1,750,000.00	-	-	-	-
	23030103	Rehabilitation/Repairs - Housing	-	-	-	-	-
	23030104	Rehabilitation/Repairs - Water Facilities	4,500,000.00	5,000,000.00	4,703,403.73	296,596.27	-
	23030105	Rehabilitation/Repairs - Hospital/Health Centers	-	-	-	-	-
	23030106	Rehabilitation/Repairs - Public Schools	35,000,000.00	47,100,000.00	47,034,037.28	65,962.72	-
	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	15,000,000.00	-	-	-	-
	23030125	Rehabilitation/Repairs - Power Generating Plants	-	-	-	-	-
	23030126	Rehabilitation/Repairs of Cemeteries	-	-	-	-	-
	23030127	Rehabilitation/Repairs - ICT Infrastructures	12,000,000.00	-	-	-	-
		REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	68,250,000.00	52,100,000.00	51,737,441.01	362,558.99	-
			-	-	-	-	-
20D	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	-	-	-
	23040101	Tree Planting	-	-	-	-	-
	23040102	Erosion & Flood Control	-	-	-	-	-
	23040103	Wild life Conservation	-	-	-	-	-
	23040104	Industrial Pollution Preservation & Control	-	-	-	-	-
	23040105	Water Pollution Prevention & Control	10,000,000.00	-	-	-	-
		PRESERVATION OF THE ENVIRONMENT - TOTAL	10,000,000.00	-	-	-	-
			-	-	-	-	-
20E	230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	-	-
	23050101	Research and Development	25,000,000.00	-	-	-	-
	23050102	Computer Software Acquisition	-	-	-	-	-
	23050103	Monitoring and Evaluation	-	-	-	-	-
	23050104	Anniversaries/Celebration	-	-	-	-	-
	23050107	Margin For Increase In Costs	-	-	-	-	-
	23050128	Repayment of Capital Loan	-	-	-	-	-
		ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	25,000,000.00	-	-	-	-
			-	-	-	-	-
		CAPITAL EXPENDITURE TOTAL	288,029,000.00	127,234,000.00	124,085,093.21	3,148,906.79	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

NOTES	2018	2017
21 CASH AND BANK BALANCES	₦	₦
Cash Account	2,400.00	-
UBA Bank Account	54,676.17	1,455,626.74
	<u>57,076.17</u>	<u>1,455,626.74</u>
29 PUBLIC FUNDS		
Consolidated Revenue Fund - Surplus/(Deficit)	-	1,455,626.74
Capital Development Fund- Surplus/(Deficit)	57,076.18	-
	<u>57,076.18</u>	<u>1,455,626.74</u>