



YORRO 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. | Isaac Tenku | - | Head of Local Gov't Admin |
| 2. | Akirikwen Emmanuel | - | Director Admin & Gen. Service |
| 3. | Musa Abubakar Suntai | - | Director Finance |
| 4. | Abubakar Qasim | - | Director Agric |
| 5. | Dennis Ayuba | - | Director PHC |
| 6. | Abubakar D. Usman | - | Director Legislative |
| 7. | Sanusi Bange | - | Director Budget |
| 8. | Isa Barde | - | 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 Yorro 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
Yorro Local Government Council**



Ahmed Bawa & Co.

(Chartered Accountants, Tax Practitioners & Investment Consultants)

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

We have audited the accompanying financial statements of Yorro 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 **Yorro 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 (MANAGING PARTNER)
FR/2018/ICAN/00000018402

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

DATE: 20/10/2020

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

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	1,759,917,649.36	1,370,877,822.76
Independent Revenue	28,238,500.00	25,238,500.00
Total Receipts	<u>1,788,156,149.36</u>	<u>1,396,116,322.76</u>
Payments		
Personnel Cost	(706,838,655.08)	(776,990,504.71)
Social Benefits	-	-
Overhead Cost	(339,250,023.31)	(108,142,107.20)
Loans and Advances	-	-
Grants and Contributions	(614,205,597.22)	(461,754,269.49)
Subsidies	-	-
Transfers to Other Funds	-	-
BTL Payments	-	-
Total Payments	<u>(1,660,294,275.61)</u>	<u>(1,346,886,881.40)</u>
Net Cash flow from Operating Activities	<u>127,861,873.75</u>	<u>49,229,441.36</u>
Investing Activities		
Purchase of Fixed Assets	(51,118,027.78)	(1,150,000.00)
Construction/Provision of Fixed Assets	(29,976,205.23)	(5,000,000.00)
Rehabilitation/Repairs of Fixed Assets	(8,231,214.94)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(89,325,447.95)</u>	<u>(6,150,000.00)</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	<u>1,118.88</u>	<u>(71,812.29)</u>
Add: Opening Balance	81,971.91	153,784.20
Closing Cash Balance	<u>83,090.79</u>	<u>81,971.91</u>

YORRO LOCAL GOVERNMENT COUNCIL, TARABA STATE

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2018

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	83,090.79	81,971.91
TOTAL ASSETS		83,090.79	81,971.91
LIABILITIES			
Public Funds	29	83,090.79	81,971.91
TOTAL LIABILITIES		83,090.79	81,971.91

.....Chairman

.....Director Finance/Treasurer

**YORRO 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				81,971.91		153,784.20
Add: Revenue						
REVENUE						
Statutory Revenue	1	1,901,710,236.62	1,901,710,236.62	1,759,917,649.36	(141,792,587.26)	1,370,877,822.76
Independent Revenue	2	29,465,900.00	29,465,900.00	28,238,500.00	(1,227,400.00)	25,238,500.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		<u>1,931,176,136.62</u>	<u>1,931,176,136.62</u>	<u>1,788,156,149.36</u>	<u>(143,019,987.26)</u>	<u>1,396,116,322.76</u>
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		<u>1,931,176,136.62</u>	<u>1,931,176,136.62</u>	<u>1,788,238,121.27</u>	<u>(143,019,987.26)</u>	<u>1,396,270,106.96</u>
EXPENDITURE						
Personnel Cost	10	733,907,836.62	733,907,836.62	706,838,655.08	27,069,181.55	776,990,504.71
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	425,886,300.00	425,975,000.00	339,250,023.31	86,724,976.69	108,142,107.20
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	462,132,900.00	619,822,100.00	614,205,597.22	5,616,502.78	461,754,269.49
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	-	50,000,000.00	38,535,306.92	11,464,693.08	43,151,253.66
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		<u>1,621,927,036.62</u>	<u>1,829,704,936.62</u>	<u>1,698,829,582.53</u>	<u>130,875,354.09</u>	<u>1,390,038,135.05</u>
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		<u>309,249,100.00</u>	<u>101,471,200.00</u>	<u>89,408,538.74</u>	<u>(273,895,341.36)</u>	<u>6,231,971.91</u>
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	116,954,400.00	61,503,700.00	51,118,027.78	10,385,672.22	1,150,000.00
Construction/Provision of Fixed Assets	20B	108,113,600.00	30,090,000.00	29,976,205.23	113,794.77	5,000,000.00
Rehabilitation/Repairs of Fixed Assets	20C	14,869,100.00	9,877,500.00	8,231,214.94	1,646,285.06	-
Preservation of the Environment	20D	21,660,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	54,150,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		<u>315,747,100.00</u>	<u>101,471,200.00</u>	<u>89,325,447.95</u>	<u>12,145,752.05</u>	<u>6,150,000.00</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>(6,498,000.00)</u>	<u>-</u>	<u>83,090.79</u>	<u>-</u>	<u>81,971.91</u>

**YORRO LOCAL GOVERNMENT COUNCIL,
TARABA STATE
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR
ENDED DECEMBER 31, 2018**

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE		-	-	-	-	153,784.20
Add: Revenue						
REVENUE						
Statutory Revenue	1	1,901,710,236.62	1,901,710,236.62	1,759,917,649.36	(141,792,587.26)	1,370,877,822.76
Independent Revenue	2	29,465,900.00	29,465,900.00	28,238,500.00	(1,227,400.00)	25,238,500.00
TOTAL REVENUE		<u>1,931,176,136.62</u>	<u>1,931,176,136.62</u>	<u>1,788,156,149.36</u>	<u>(143,019,987.26)</u>	<u>1,396,270,106.96</u>
EXPENDITURE						
Personnel Cost	10	733,907,836.62	733,907,836.62	706,838,655.08	27,069,181.55	776,990,504.71
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	425,886,300.00	425,975,000.00	339,250,023.31	86,724,976.69	108,142,107.20
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	462,132,900.00	619,822,100.00	614,205,597.22	5,616,502.78	461,754,269.49
Subsidies	16	-	-	-	-	-
Public Debt Charges	17	-	50,000,000.00	38,535,306.92	11,464,693.08	43,151,253.66
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		<u>1,621,927,036.62</u>	<u>1,829,704,936.62</u>	<u>1,698,829,582.53</u>	<u>130,875,354.09</u>	<u>1,390,038,135.05</u>
BALANCE FOR THE PERIOD BEFORE TRANSFERS				<u>89,326,566.83</u>		<u>6,231,971.91</u>
TRANSFERS						
Transfer to Capital Development Fund				(89,326,566.83)		(6,231,971.91)
Transfer from Capital Development Fund				-		-
TRANSFERS TOTAL				<u>(89,326,566.83)</u>		<u>(6,231,971.91)</u>
CLOSING BALANCE				<u>-</u>		<u>-</u>

**YORRO 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		-	-	81,971.91	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				89,326,566.83		6,231,971.91
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
CAPITAL RECEIPTS SUB-TOTAL		-	-	<u>89,326,566.83</u>	-	<u>6,231,971.91</u>
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE		-	-	<u>89,408,538.74</u>	-	<u>6,231,971.91</u>
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	20A	116,954,400.00	61,503,700.00	51,118,027.78	10,385,672.22	1,150,000.00
Construction/Provision of Fixed Assets - General	20B	108,113,600.00	30,090,000.00	29,976,205.23	113,794.77	5,000,000.00
Rehabilitation/Repairs of Fixed Assets - General	20C	14,869,100.00	9,877,500.00	8,231,214.94	1,646,285.06	-
Preservation of the Environment - General	20D	21,660,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	54,150,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		<u>315,747,100.00</u>	<u>101,471,200.00</u>	<u>89,325,447.95</u>	<u>12,145,752.05</u>	<u>6,150,000.00</u>
CLOSING BALANCE		-	-	<u>83,090.79</u>	-	<u>81,971.91</u>

STATEMENT OF ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

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

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

b. Revenue

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

c. Recurrent Expenditure

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

d. Capital Expenditure

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

NOTES TO THE FINANCIAL STATEMENT

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
1	1101	Government Share of FAAC (Statutory Revenue)	1					
	11010101	Local Government Share of FAAC		1,683,986,748.86	1,683,986,748.86	1,401,625,147.18	(282,361,601.68)	865,564,028.25
	11010104	Allocation From State Government		-	-	-	-	-
	11010105	Excess Petroleum Profit Tax (PPT Revenue)		-	-	8,642,238.66	8,642,238.66	33,839,499.65
	11010106	Exchange Difference		-	-	4,749,503.98	4,749,503.98	70,641,802.20
	11010107	Refund From Paris Club		-	-	-	-	-
	11010108	Recovered Excess Bank Charges		-	-	3,422,455.08	3,422,455.08	-
	11010109	Equalisation		-	-	27,561,843.50	27,561,843.50	128,973,459.36
	11010110	Budget Augmentation		-	-	-	-	-
	11010111	Refund From Federal Government		-	-	-	-	-
	11010112	Stabilization Fund Receipts		-	-	-	-	-
	11010201	Local Government Share of VAT		184,899,289.70	184,899,289.70	313,916,460.96	129,017,171.26	271,859,033.30
	11010303	Local Government Share of Excess Crude Account		-	-	-	-	-
				32,824,198.06	32,824,198.06	-	(32,824,198.06)	-
		Statutory Revenue Total		1,901,710,236.62	1,901,710,236.62	1,759,917,649.36	(141,792,587.26)	1,370,877,822.76
2	12	Independent Revenue						
	120101	Personal Taxes	2A	6,783,300.00	6,783,300.00	6,500,800.00	(282,500.00)	14,288,500.00
	120201	Licences - General	2B	6,574,400.00	6,574,400.00	6,300,500.00	(273,900.00)	3,164,800.00
	120204	Fees - General	2E	5,620,200.00	5,620,200.00	5,386,100.00	(234,100.00)	5,237,800.00
	120205	Fines - General	2F	-	-	-	-	-
	120206	Sales - General	2G	-	-	-	-	-
	120207	Earnings - General	2H	9,462,000.00	9,462,000.00	9,067,800.00	(394,200.00)	383,300.00
	120208	Rent on Government Buildings - General	2I	285,000.00	285,000.00	273,100.00	(11,900.00)	478,500.00
	120209	Rent on Land & Others - General	2J	570,000.00	570,000.00	546,300.00	(23,700.00)	-
	120210	Repayments - General	2K	-	-	-	-	-
	120211	Investment Income	2L	57,000.00	57,000.00	54,600.00	(2,400.00)	-
	120212	Interest Earned	2M	-	-	-	-	-
	120214	Rates	2O	114,000.00	114,000.00	109,300.00	(4,700.00)	1,685,600.00
	120215	Miscellaneous	2P	-	-	-	-	-
		Independent Revenue Total		29,465,900.00	29,465,900.00	28,238,500.00	(1,227,400.00)	25,238,500.00
3		Other Revenue Sources and Capital Receipts						
	130101	Domestic Aids	3A	-	-	-	-	-
	130102	Foreign Aids	3B	-	-	-	-	-
	130203	Domestic Grants	3C	-	-	-	-	-
	130204	Foreign Grants	3D	-	-	-	-	-
	140202	Other Capital Receipts	5	-	-	-	-	-
	140301	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	140302	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	140400	Debt Forgiveness	7	-	-	-	-	-
	140701	Extraordinary Items	8	-	-	-	-	-
		Other Revenue Sources and Capital Receipts - Total		-	-	-	-	-
		TOTAL REVENUE		1,931,176,136.62	1,931,176,136.62	1,788,156,149.36	(143,019,987.26)	1,396,116,322.76

NOTES TO THE FINANCIAL STATEMENT

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	1,683,986,748.86	1,683,986,748.86	1,401,625,147.18	(282,361,601.68)	865,564,028.25
	11010104	Allocation from State Government	-	-	-	-	-
	11010105	Excess Petroleum Profit Tax (PPT Revenue)	-	-	8,642,238.66	8,642,238.66	33,839,499.65
	11010106	Exchange Difference	-	-	4,749,503.98	4,749,503.98	70,641,802.20
	11010107	Refund from Paris Club	-	-	-	-	-
	11010108	Recovered Excess Bank Charges	-	-	3,422,455.08	3,422,455.08	-
	11010109	Equalisation	-	-	27,561,843.50	27,561,843.50	128,973,459.36
	11010110	Budget Augmentation	-	-	-	-	-
	11010111	Refund from Federal Government	-	-	-	-	-
	11010112	Stabilization Fund Receipts	-	-	-	-	-
	110102	GOVERNMENT SHARE OF VAT					
	11010201	Local Government Share of VAT	184,899,289.70	184,899,289.70	313,916,460.96	129,017,171.26	271,859,033.30
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
	11010303	Local Government Share of Excess Crude Account	32,824,198.06	32,824,198.06	-	(32,824,198.06)	-
		STATUTORY REVENUE TOTAL	1,901,710,236.62	1,901,710,236.62	1,759,917,649.36	- 141,792,587.26	1,370,877,822.76
			-	-	-	-	-
2	12	INDEPENDENT REVENUE					
	1201	TAX REVENUE					
2A	120101	PERSONAL TAXES					
	12010101	Community Development/Poll Tax	1,425,000.00	1,425,000.00	2,523,300.00	1,098,300.00	3,046,400.00
	12010104	Arrears: Community or Poll Tax	1,083,000.00	1,083,000.00	-	(1,083,000.00)	4,354,100.00
	12010105	Dev. Tax or Levy	627,300.00	627,300.00	2,376,900.00	1,749,600.00	-
	12010106	Arrears: Dev. Tax or Levy	-	-	-	-	-
	12010107	Cattle Tax (Where Applicable)	2,736,000.00	2,736,000.00	1,600,600.00	(1,135,400.00)	3,321,000.00
	12010108	Arrears: Cattle Tax (Where Applicable)	570,000.00	570,000.00	-	(570,000.00)	-
	12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	114,000.00	114,000.00	-	(114,000.00)	3,289,700.00
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	-	-	-
	12010111	Produce Sales Tax	-	-	-	-	277,300.00
	12010112	Entertainment Tax	228,000.00	228,000.00	-	(228,000.00)	-
		PERSONAL TAXES TOTAL	6,783,300.00	6,783,300.00	6,500,800.00	- 282,500.00	14,288,500.00
			-	-	-	-	-
	1202	NON-TAX REVENUE					
2B	120201	LICENCES - GENERAL					
	12020102	Goldsmiths & Gold Dealer Licenses	182,400.00	182,400.00	-	(182,400.00)	88,400.00
	12020105	Radio/Television Station Licenses	57,000.00	57,000.00	473,800.00	416,800.00	27,200.00
	12020107	Boats & Canoe (Small Craft) License	-	-	-	-	-
	12020109	Registration of Voluntary Organizations	102,600.00	102,600.00	22,700.00	(79,900.00)	48,900.00
	12020110	Inland Water-Way License	-	-	-	-	-
	12020111	Bake House License	57,000.00	57,000.00	492,600.00	435,600.00	27,200.00
	12020112	Bicycles License & Hire Permits	28,500.00	28,500.00	174,300.00	145,800.00	13,600.00
	12020113	Brickmaking, Etc License	85,500.00	85,500.00	165,900.00	80,400.00	40,800.00
	12020114	Cart Licenses	68,400.00	68,400.00	-	(68,400.00)	32,600.00
	12020115	Dane Gun Licenses	57,000.00	57,000.00	1,700.00	(55,300.00)	27,200.00
	12020116	Cattle Dealer Licenses	127,700.00	127,700.00	-	(127,700.00)	61,200.00
	12020117	Dried Fish & Meat Licenses	77,500.00	77,500.00	342,800.00	265,300.00	36,700.00
	12020118	Pet (Dog) Licenses	171,000.00	171,000.00	-	(171,000.00)	82,900.00
	12020119	Fishing Permits	57,000.00	57,000.00	-	(57,000.00)	27,200.00
	12020120	Hawker'S Permits	148,200.00	148,200.00	894,000.00	745,800.00	72,000.00

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NOTES TO THE FINANCIAL STATEMENT CONT'D

12020121	Hunting Permits	136,800.00	136,800.00	-	(136,800.00)	66,600.00
12020122	Produce Buying Licenses	2,892,200.00	2,892,200.00	1,226,600.00	(1,665,600.00)	1,393,400.00
12020123	Animal Health Certificate Licenses	-	-	-	-	-
12020124	Abattoir/Slaughter Licenses	182,400.00	182,400.00	934,400.00	752,000.00	88,400.00
12020125	Renewal of Fisher Licenses	51,300.00	51,300.00	-	(51,300.00)	24,500.00
12020126	Hiring Services	-	-	-	-	-
12020127	Borehole Drilling Licenses	-	-	-	-	-
12020129	Cinematograph Licenses	-	-	105,800.00	105,800.00	-
12020130	Liquor Licenses	655,500.00	655,500.00	522,100.00	(133,400.00)	315,400.00
12020136	Trade Permit Licenses	684,000.00	684,000.00	943,800.00	259,800.00	329,000.00
12020137	Motor Cycle Licence	228,000.00	228,000.00	-	(228,000.00)	110,100.00
12020138	Hackney Permit Licence	410,400.00	410,400.00	-	(410,400.00)	197,100.00
12020139	Buki Cigarettes Licence	-	-	-	-	-
12020140	Auctioneer Licence	-	-	-	-	-
12020141	Registration of Septic Tank Dislodging	114,000.00	114,000.00	-	(114,000.00)	54,400.00
12020142	Pit Sawing Licence	-	-	-	-	-
	LICENCES TOTAL	6,574,400.00	6,574,400.00	6,300,500.00	-	273,900.00
2E	120204 FEES - GENERAL					
12020404	Trade Union Fees	91,200.00	91,200.00	731,400.00	640,200.00	43,500.00
12020417	Contractor Registration Fees	798,000.00	798,000.00	46,300.00	(751,700.00)	384,700.00
12020418	Marriage/ Divorce Fees	342,000.00	342,000.00	-	(342,000.00)	164,500.00
12020419	Attestation of Bachelorhood & Spinsterhood Fees	-	-	-	-	-
12020425	Disinfection of Produce Fees	-	-	-	-	-
12020426	Court Summons Fees	-	-	-	-	-
12020427	Tender Fees	342,000.00	342,000.00	847,900.00	505,900.00	164,500.00
12020436	Bill Board Advertisement Fees	-	-	383,900.00	383,900.00	-
12020440	Medical Consultancy Fees	1,140,000.00	1,140,000.00	-	(1,140,000.00)	549,200.00
12020441	Laboratory Fees	171,000.00	171,000.00	120,700.00	(50,300.00)	82,900.00
12020442	Association Fees	-	-	-	-	-
12020443	Birth & Death Registration Fees	1,710,000.00	1,710,000.00	2,815,300.00	1,105,300.00	823,800.00
12020444	Burial Fees	171,000.00	171,000.00	-	(171,000.00)	82,900.00
12020445	Change of Ownership Fees	136,800.00	136,800.00	440,600.00	303,800.00	66,600.00
12020446	Agricultural/Vetinary Services Fees	-	-	-	-	2,531,200.00
12020448	Development Levies	114,000.00	114,000.00	-	(114,000.00)	54,400.00
12020449	Business/Trade Operating Fees	91,200.00	91,200.00	-	(91,200.00)	43,500.00
12020450	Inspection Fees	-	-	-	-	-
12020451	Timber & Forest Fees	34,200.00	34,200.00	-	(34,200.00)	16,300.00
12020453	Applications Fees	-	-	-	-	-
12020454	Parking Fees	-	-	-	-	-
12020455	Learning Driving Test Fees	285,000.00	285,000.00	-	(285,000.00)	137,300.00
12020456	Wharf Landing Fees	-	-	-	-	-
12020457	Entertainment, Drumming and Temporary Both Permit Fees	-	-	-	-	-
12020458	Control of Noise Permit Fees	-	-	-	-	-
12020459	Naming of Street Registration Fees	57,000.00	57,000.00	-	(57,000.00)	-
12020460	Tent At Sea Beach Permit Fees	-	-	-	-	-
12020461	Beggars Minstrel Fees	-	-	-	-	-
12020462	Open Air Preaching Permit Fees	-	-	-	-	-
12020463	Dislodging of Septic Tank Charges	57,000.00	57,000.00	-	(57,000.00)	54,400.00
12020464	Night Soil Disposal/Depot Fees	57,000.00	57,000.00	-	(57,000.00)	-
12020465	Registration of Night Soil Contractors Fees	-	-	-	-	-
12020466	Vault Fees	-	-	-	-	-
12020467	Sand Dredging Fees	22,800.00	22,800.00	-	(22,800.00)	38,100.00
	FEES TOTAL	5,620,200.00	5,620,200.00	5,386,100.00	-	234,100.00
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	-	-	-	-	-
	12020603 Sales of ID Cards	-	-	-	-	-
	12020604 Sales of Stores/Scraps/Unservicable Items	-	-	-	-	-
	12020605 Sales of Vaccines	-	-	-	-	-
	12020607 Sales of Consultancy Registration Forms	-	-	-	-	-
	12020608 Sales of Improved Seeds/Chemical	-	-	-	-	-
	12020609 Proceeds from Sales of Farm Produce	-	-	-	-	-
	12020610 Proceeds from Sales of Goods By Public Auctions	-	-	-	-	-
	12020611 Proceeds from Sales of Govt. Vehicles	-	-	-	-	-
	12020612 Proceeds from Sales of Drugs and Medications	-	-	-	-	-
	12020614 Sales of Govt. Buildings	-	-	-	-	-
	12020615 Sales of Uniforms	-	-	-	-	-
	SALES TOTAL	-	-	-	-	-
2H	120207 EARNINGS -GENERAL	-	-	-	-	-
	12020701 Earnings from Consultancy Services	-	-	-	-	-
	12020702 Earnings from Laboratory Services	342,000.00	342,000.00	-	(342,000.00)	-
	12020703 Earnings from Hire of Plants & Equipment	-	-	-	-	-
	12020704 Earnings from the Use of Govt. Vehicles	-	-	-	-	-
	12020705 Earnings from the Use of Govt. Halls	-	-	-	-	-
	12020706 Earnings from Toll Gates	1,710,000.00	1,710,000.00	-	(1,710,000.00)	183,500.00
	12020707 Earnings from Medical Services	-	-	-	-	-
	12020708 Earnings from Agricultural Produce	3,420,000.00	3,420,000.00	-	(3,420,000.00)	112,800.00
	12020709 Earnings from Tourism/Culture/Arts Centres	-	-	-	-	-
	12020710 Earnings from Guest Houses	-	-	-	-	-
	12020711 Earnings from Commercial Activities	1,710,000.00	1,710,000.00	9,067,800.00	7,357,800.00	87,000.00
	12020712 Earnings from Environmental Sanitation Services	2,280,000.00	2,280,000.00	-	(2,280,000.00)	-
	EARNINGS TOTAL	9,462,000.00	9,462,000.00	9,067,800.00	- 394,200.00	383,300.00
2I	120208 RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	-	-	-
	12020801 Rent on Govt. Quarters	285,000.00	285,000.00	273,100.00	(11,900.00)	478,500.00
	12020802 Rent on Govt. offices	-	-	-	-	-
	12020803 Rent on Govt Buildings	-	-	-	-	-
	12020804 Rent on Conference Centres	-	-	-	-	-
	12020805 Rent on Building At Aerodromes	-	-	-	-	-
	RENT ON GOVERNMENT BUILDINGS TOTAL	285,000.00	285,000.00	273,100.00	- 11,900.00	478,500.00
2J	120209 RENT ON LAND & OTHERS - GENERAL	-	-	-	-	-
	12020901 Rent on Govt. Land	285,000.00	285,000.00	546,300.00	261,300.00	-
	12020903 Rents & Premium on the Allocation of Land	-	-	-	-	-
	12020904 Rents of Plots & Sites Services Programme	-	-	-	-	-
	12020905 Lease Rental	-	-	-	-	-
	12020906 Rents on Govt. Properties	285,000.00	285,000.00	-	(285,000.00)	-
	RENT ON LAND & OTHERS TOTAL	570,000.00	570,000.00	546,300.00	- 23,700.00	-
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	57,000.00	57,000.00	54,600.00	(2,400.00)	-
	12021103 Other Investment Income	-	-	-	-	-
	INVESTMENT INCOME TOTAL	57,000.00	57,000.00	54,600.00	- 2,400.00	-

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	-	-	-	-
		-	-	-	-
		-	-	-	-
6	1403 LOANS/ BORROWINGS RECEIPT	-	-	-	-
		-	-	-	-
		-	-	-	-
6A	140301 DOMESTIC LOANS/ BORROWINGS RECEIPT	-	-	-	-
	14030301 Domestic Loans/ Borrowings from Financial Institutions	-	-	-	-
	14030302 Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-
		-	-	-	-
	14030303 Domestic Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-
		-	-	-	-
	DOMESTIC LOANS/ BORROWINGS TOTAL	-	-	-	-
		-	-	-	-
		-	-	-	-
6B	140302 INTERNATIONAL LOANS/ BORROWINGS RECEIPT	-	-	-	-
	14030201 International Loans/ Borrowings from Financial Institutions	-	-	-	-
		-	-	-	-
	14030202 International Loans/ Borrowings from Other Government Entities	-	-	-	-
		-	-	-	-
	14030203 International Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-
		-	-	-	-
	INTERNATIONAL LOANS/ BORROWINGS TOTAL	-	-	-	-
		-	-	-	-
		-	-	-	-
7	1404 DEBT FORGIVENESS	-	-	-	-
		-	-	-	-
		-	-	-	-
7A	140401 FOREIGN DEBT FORGIVENESS	-	-	-	-
	14040101 Foreign Debt Forgiveness	-	-	-	-
7B	140402 DOMESTIC DEBT FORGIVENESS	-	-	-	-
	14040201 Domestic Debt Forgiveness	-	-	-	-
	DEBT FORGIVENESS TOTAL	-	-	-	-
		-	-	-	-
		-	-	-	-
8	1407 EXTRAORDINARY ITEMS	-	-	-	-
		-	-	-	-
		-	-	-	-
	140701 EXTRAORDINARY ITEMS	-	-	-	-
	14070101 Extraordinary Items	-	-	-	-
	14070102 Unspecified Revenue	-	-	-	-
	EXTRAORDINARY ITEMS TOTAL	-	-	-	-
		-	-	-	-
		-	-	-	-
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	-	-	-	-
		-	-	-	-
		-	-	-	-

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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	733,907,836.62	612,907,600.00	585,986,675.87	26,920,924.13	721,370,284.95
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances			121,000,236.62	120,851,979.21	148,257.41	55,620,219.76
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	-	-	-	-	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		733,907,836.62	733,907,836.62	706,838,655.08	27,069,181.55	776,990,504.71
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	74,542,900.00	74,542,900.00	45,369,700.00	29,173,200.00	13,163,200.00
	220202	Utilities - General	13B	9,801,100.00	9,801,100.00	5,965,300.00	3,835,800.00	1,730,700.00
	220203	Materials and Supplies - General	13C	95,304,000.00	70,292,100.00	58,005,700.00	12,286,400.00	19,029,100.00
	220204	Maintenance Services - General	13D	81,766,200.00	54,076,200.00	49,766,300.00	4,309,900.00	14,438,700.00
	220205	Training - General	13E	17,869,600.00	12,165,200.00	10,876,000.00	1,289,200.00	3,155,400.00
	220206	Other Services - General	13F	15,162,000.00	16,353,000.00	9,228,200.00	7,124,800.00	2,677,400.00
	220207	Consulting and Professional Services	13G	21,714,900.00	14,897,200.00	13,216,600.00	1,680,600.00	3,834,500.00
	220208	Fuel and Lubricants	13H	18,302,700.00	12,053,100.00	11,139,800.00	913,300.00	3,232,000.00
	220209	Financial Charges	13I	12,996,100.00	17,296,100.00	17,176,182.84	119,917.16	12,498,707.20
	220210	Miscellaneous Expenses	13J	78,426,800.00	144,498,100.00	118,506,240.47	25,991,859.53	34,382,400.00
		Overhead Cost Total		425,886,300.00	425,975,000.00	339,250,023.31	86,724,976.69	108,142,107.20
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	462,132,900.00	619,822,100.00	614,205,597.22	5,616,502.78	461,754,269.49
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		462,132,900.00	619,822,100.00	614,205,597.22	5,616,502.78	461,754,269.49
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	-	50,000,000.00	38,535,306.92	11,464,693.08	43,151,253.66
		Public Debt Charges Total		-	50,000,000.00	38,535,306.92	11,464,693.08	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	116,954,400.00	61,503,700.00	51,118,027.78	10,385,672.22	1,150,000.00
	230201	Construction/Provision of Fixed Assets	20B	108,113,600.00	30,090,000.00	29,976,205.23	113,794.77	5,000,000.00
	230301	Rehabilitation/Repairs of Fixed Assets	20C	14,869,100.00	9,877,500.00	8,231,214.94	1,646,285.06	-
	230401	Preservation of the Environment	20D	21,660,000.00	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	54,150,000.00	-	-	-	-
		Capital Expenditure Total		315,747,100.00	101,471,200.00	89,325,447.95	12,145,752.05	6,150,000.00
		TOTAL EXPENDITURE		1,937,674,136.62	1,931,176,136.62	1,788,155,030.48	143,021,106.14	1,396,188,135.05

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ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
2	EXPENDITURE					
21	Personnel cost					
2101	Salaries and Wages					
210101	Salaries and Wages					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	733,907,836.62	612,907,600.00	585,986,675.87	26,920,924.13	721,370,284.95
21010102	Overtime Payments	-	-	-	-	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	-	121,000,236.62	120,851,979.21	148,257.41	55,620,219.76
21010130	Salary Arrears	-	-	-	-	-
	TOTAL	733,907,836.62	733,907,836.62	706,838,655.08	27,069,181.55	776,990,504.71

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

ECONOMIC CODE	DESCRIPTION					
22	OTHER RECURRENT COSTS					
2202	OVERHEAD COST					
	TOTAL	-	-	-	-	-

ECONOMIC CODE	DESCRIPTION					
220201	TRAVEL AND TRANSPORT - GENERAL					
22020101	Local travels and transport: training	5,260,800.00	5,260,800.00	3,201,900.00	2,058,900.00	929,000.00
22020102	Local travels and transport: others	14,237,300.00	14,237,300.00	8,665,400.00	5,571,900.00	2,514,100.00
22020103	International travels & transport: training	21,129,200.00	21,129,200.00	12,860,100.00	8,269,100.00	3,731,100.00
22020104	International travels: others	11,970,200.00	11,970,200.00	7,285,500.00	4,684,700.00	2,113,700.00
22020105	Hotel Accommodation - Local	3,808,700.00	3,808,700.00	2,318,100.00	1,490,600.00	672,600.00
22020106	Hotel Accommodation - International	-	-	-	-	-
22020107	Hotel Accommodation - Local Training	-	-	-	-	-
22020108	Hotel Accommodation - International Training	-	-	-	-	-
22020109	Per Diems/Estacodes	18,136,700.00	18,136,700.00	11,038,700.00	7,098,000.00	3,202,700.00
	TOTAL	74,542,900.00	74,542,900.00	45,369,700.00	29,173,200.00	13,163,200.00

ECONOMIC CODE	DESCRIPTION					
220202	UTILITIES - GENERAL					
22020201	Electricity Charges	930,300.00	930,300.00	566,200.00	364,100.00	164,300.00
22020202	Telephone Charges	374,900.00	374,900.00	228,200.00	146,700.00	66,200.00
22020203	Internet Access Charges	224,900.00	224,900.00	136,900.00	88,000.00	39,700.00
22020204	Satellite Broadcasting Access Charges	1,799,700.00	1,799,700.00	1,095,400.00	704,300.00	317,800.00
22020205	Water Rates	2,116,200.00	2,116,200.00	1,288,000.00	828,200.00	373,700.00
22020206	Sewerage Charges	1,001,900.00	1,001,900.00	609,800.00	392,100.00	176,900.00
22020207	Leased Communication Lines	981,400.00	981,400.00	597,300.00	384,100.00	173,300.00
22020208	Software Charges/License Renewal	299,900.00	299,900.00	182,500.00	117,400.00	52,900.00
22020209	Interactive Learning	783,800.00	783,800.00	477,000.00	306,800.00	138,400.00
22020210	Multiyear Traffic Order	1,288,100.00	1,288,100.00	784,000.00	504,100.00	227,500.00
22020211	Other Utility Charges	-	-	-	-	-
	TOTAL	9,801,100.00	9,801,100.00	5,965,300.00	3,835,800.00	1,730,700.00

ECONOMIC CODE	DESCRIPTION					
220203	MATERIALS AND SUPPLIES - GENERAL					
22020301	Office Stationaries/Computer Consumables	2,405,800.00	1,735,200.00	1,464,300.00	270,900.00	424,800.00
22020302	Books	24,611,200.00	18,109,200.00	14,979,300.00	3,129,900.00	4,346,000.00
22020303	Newspapers	118,000.00	85,100.00	71,800.00	13,300.00	20,800.00
22020304	Magazines and Periodicals	352,000.00	253,700.00	214,200.00	39,500.00	62,100.00
22020305	Printing of Non Security Documents	1,064,600.00	767,900.00	647,900.00	120,000.00	188,000.00
22020306	Printing of Security Documents	2,541,600.00	1,832,900.00	1,546,900.00	286,000.00	2,648,800.00
22020307	Drugs/Laboratory/Medical Supplies	24,907,200.00	19,162,900.00	15,159,500.00	4,003,400.00	4,398,200.00
22020308	Field and Camping Materials Supplies	1,197,900.00	863,800.00	729,100.00	134,700.00	211,500.00
22020309	Uniforms and Other Clothing	273,400.00	197,000.00	166,400.00	30,600.00	48,300.00
22020310	Teachind Aids/Instructional Materials	9,603,900.00	6,926,400.00	5,845,300.00	1,081,100.00	1,695,900.00
22020311	Food stuff/Cartering Materials Supplies	1,145,800.00	826,400.00	697,400.00	129,000.00	202,300.00
22020312	Chemicals and Reagents Materials Supplies	13,541,300.00	9,765,800.00	8,241,800.00	1,524,000.00	2,391,200.00
22020313	Other Materials and Supplies	13,541,300.00	9,765,800.00	8,241,800.00	1,524,000.00	2,391,200.00
	TOTAL	95,304,000.00	70,292,100.00	58,005,700.00	12,286,400.00	19,029,100.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

ECONOMIC CODE	DESCRIPTION					
220204	MAINTENANCE SERVICES GENERAL	-	-	-	-	-
22020401	Maintenance of Motor Vehicles/Transport Equipment	19,128,300.00	12,128,300.00	11,642,300.00	486,000.00	3,377,800.00
22020402	Maintenance of Office Furniture	7,303,500.00	5,303,500.00	4,445,200.00	858,300.00	1,289,700.00
22020403	Maintenance of Office Building/Residential Qtrs	7,026,800.00	4,536,800.00	4,276,800.00	260,000.00	1,240,800.00
22020404	Maintenance of Office/IT Equipment	-	-	-	-	-
22020405	Maintenance of Plant and Generators	8,346,900.00	5,786,900.00	5,080,300.00	706,600.00	1,474,000.00
22020406	Other Maintenance Services	5,738,500.00	3,938,500.00	3,492,700.00	445,800.00	1,013,300.00
22020407	Maintenance of Air Conditioners	7,303,500.00	5,503,500.00	4,445,200.00	1,058,300.00	1,289,700.00
22020408	Maintenance of Boats	7,999,100.00	5,099,100.00	4,868,600.00	230,500.00	1,412,500.00
22020409	Maintenance of Railway Equipments	7,651,300.00	4,811,300.00	4,656,900.00	154,400.00	1,351,100.00
22020410	Maintenance of Street Lights	11,268,300.00	6,968,300.00	6,858,300.00	110,000.00	1,989,800.00
22020411	Maintenance of Communication Equipments	-	-	-	-	-
22020412	Maintenance of Market/Public Places	-	-	-	-	-
22020413	Minor Road Maintenance	-	-	-	-	-
TOTAL		81,766,200.00	54,076,200.00	49,766,300.00	4,309,900.00	14,438,700.00
220205	TRAINING GENERAL	-	-	-	-	-
22020501	Local Training	10,202,200.00	6,602,200.00	6,209,400.00	392,800.00	1,801,500.00
22020502	International Training	1,012,200.00	1,012,200.00	616,000.00	396,200.00	178,700.00
22020503	Other Trainings	1,054,400.00	750,000.00	641,700.00	108,300.00	186,200.00
22020504	Seminars/Workshops and Conference	5,600,800.00	3,800,800.00	3,408,900.00	391,900.00	989,000.00
TOTAL		17,869,600.00	12,165,200.00	10,876,000.00	1,289,200.00	3,155,400.00
220206	OTHER SERVICE - GENERAL	-	-	-	-	-
22020601	Security Services	14,377,000.00	14,377,000.00	8,071,500.00	6,305,500.00	2,341,800.00
22020602	Office Rent	50,300.00	-	-	-	-
22020603	Residential Rent	143,900.00	-	-	-	-
22020604	Security Vote (Including Operations)	105,100.00	-	-	-	-
22020605	Cleaning and Fumigation Services	192,100.00	1,192,100.00	573,900.00	618,200.00	166,500.00
22020606	Land Uses Charges	109,700.00	-	-	-	-
22020607	Rescue Service	183,900.00	783,900.00	582,800.00	201,100.00	169,100.00
TOTAL		15,162,000.00	16,353,000.00	9,228,200.00	7,124,800.00	2,677,400.00
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	-	-	-	-	-
22020701	Financial Consulting	7,158,800.00	9,158,800.00	8,351,600.00	807,200.00	2,423,100.00
22020702	Information Technology Consulting	827,800.00	-	-	-	-
22020703	Legal Services	1,533,000.00	-	-	-	-
22020704	Engineering Services	460,700.00	-	-	-	-
22020705	Architectural Services	4,434,400.00	-	-	-	-
22020706	Surveying Services	245,100.00	-	-	-	-
22020707	Agricultural Consulting	528,400.00	-	-	-	-
22020708	Medical Consulting	788,300.00	-	-	-	-
22020709	Other Consultancy Services	492,700.00	4,492,700.00	4,427,100.00	65,600.00	1,284,400.00
22020710	Auditing	5,245,700.00	1,245,700.00	437,900.00	807,800.00	127,000.00
TOTAL		21,714,900.00	14,897,200.00	13,216,600.00	1,680,600.00	3,834,500.00
220208	FUEL AND LUBRICANTS - GENERAL	-	-	-	-	-
22020801	Motor Vehicle Fuel Cost	4,890,200.00	4,890,200.00	4,222,600.00	667,600.00	1,225,100.00
22020802	Other Transport Equipments Fuel Cost	3,125,200.00	3,525,200.00	3,301,400.00	223,800.00	957,800.00
22020803	Plant/Generator Fuel Cost	5,637,700.00	3,637,700.00	3,615,800.00	21,900.00	1,049,100.00
22020804	Aircraft Fuel Cost	-	-	-	-	-
22020805	Boat Fuel Cost	3,217,200.00	-	-	-	-
22020806	Cooking Gas/Fuel Cost	1,432,400.00	-	-	-	-
TOTAL		18,302,700.00	12,053,100.00	11,139,800.00	913,300.00	3,232,000.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

ECONOMIC CODE	DESCRIPTION					
		-	-	-	-	-
220209	FINANCIAL CHARGES GENERAL					
22020901	Bank charges (Other Than Interest)	9,026,900.00	9,326,900.00	9,266,280.38	60,619.62	10,203,807.20
22020902	Insurance Premium	-	-	-	-	-
22020903	Loss on Foreign Exchange	-	-	-	-	-
22020904	Other CRF Bank Charges	3,969,200.00	7,969,200.00	7,909,902.46	59,297.54	2,294,900.00
	TOTAL	12,996,100.00	17,296,100.00	17,176,182.84	119,917.16	12,498,707.20

ECONOMIC CODE	DESCRIPTION					
		-	-	-	-	-
220210	MISCELLANEOUS EXPENSES - GENERAL					
22021001	Refreshment and Meals	-	3,000,000.00	2,223,700.00	776,300.00	645,200.00
22021002	Honorarium and Sitting Allowance	27,600,000.00	27,600,000.00	22,174,700.00	5,425,300.00	6,433,600.00
22021003	Publicity and Advertisements	9,600,000.00	9,600,000.00	7,050,500.00	2,549,500.00	2,045,600.00
22021004	Medical Expenses - local	9,000,000.00	9,000,000.00	7,046,700.00	1,953,300.00	2,044,500.00
22021006	Postage and Courier Services	360,000.00	360,000.00	261,600.00	98,400.00	75,900.00
22021007	Welfare Packages	6,240,000.00	6,240,000.00	5,117,200.00	1,122,800.00	1,484,700.00
22021008	Subscription to Professional Bodies	-	2,600,000.00	2,501,700.00	98,300.00	725,800.00
22021009	Sporting Activities	9,581,300.00	9,581,300.00	6,086,500.00	3,494,800.00	1,765,900.00
22021010	Direct Teaching and Laboratory Cost	-	-	-	-	-
22021014	Annual Budget Expenses and Administration	3,524,900.00	3,524,900.00	2,501,700.00	1,023,200.00	725,800.00
22021019	Medical Expenses - International	-	-	-	-	-
22021020	Foreigh Scholarship Scheme	-	-	-	-	-
22021021	Special Days/Celebrations	-	45,951,900.00	37,387,340.47	8,564,559.53	10,847,200.00
22021022	Youth Corpers Allowance	7,551,900.00	-	-	-	-
22021023	Development Plan Preparation Expenses	-	-	-	-	-
22021024	Final Account Preparation Expenses	-	-	-	-	-
22021025	Other Miscellaneous Expenses	-	27,040,000.00	26,154,600.00	885,400.00	7,588,200.00
22021026	Monitoring and Evaluation	2,884,000.00	-	-	-	-
22021027	Daily Rate Allowances	2,084,700.00	-	-	-	-
	TOTAL	78,426,800.00	144,498,100.00	118,506,240.47	25,991,859.53	34,382,400.00

2203 LOANS AND ADVANCES

ECONOMIC CODE	DESCRIPTION					
		-	-	-	-	-
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	-	-	-	-	-

2204 GRANTS AND CONTRIBUTIONS - GENERAL

ECONOMIC CODE	DESCRIPTION					
		-	-	-	-	-
220401	LOCAL GRANTS AND CONTRIBUTIONS					
22040101	Grants to Other Government - Current	-	36,200,000.00	35,040,628.71	1,159,371.29	-
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	10,288,500.00	-	-	-	-
22040110	Contribution to State University	59,565,000.00	23,738,800.00	23,615,676.88	123,123.12	9,852,225.56
22040111	Grants/Allocation to Development Areas	-	-	-	-	-
22040112	Contribution to Traditional Councils	54,150,000.00	67,310,000.00	66,894,673.17	415,326.83	48,326,269.33
22040113	Contribution to Ministry for Local Government Affairs	-	13,800,000.00	11,420,501.99	2,379,498.01	5,578,063.02
22040115	Contribution to Local Government Education Authority	238,493,400.00	382,333,300.00	381,654,066.72	679,233.28	332,105,566.05
22040116	Contribution to Primary Health Care Development Agency	-	-	-	-	-
22040117	Contribution to Local government Staff Pension Board	86,640,000.00	82,440,000.00	81,646,389.16	793,610.84	31,905,259.83
22040118	Contribution to Local Government Service Commission	-	14,000,000.00	13,933,660.59	66,339.41	8,598,894.82
22040119	Contribution to Auditor General Local Government	6,498,000.00	-	-	-	-
22040120	Contingency	6,498,000.00	-	-	-	25,387,990.86
	TOTAL	462,132,900.00	619,822,100.00	614,205,597.22	5,616,502.78	461,754,269.49

NOTES TO THE FINANCIAL STATEMENT CONT'D

2205	SUBSIDIES GENERAL	-	-	-	-
ECONOMIC CODE	DESCRIPTION				
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>	<u>-</u>
ECONOMIC CODE	DESCRIPTION				
220502	SUBSIDY TO PRIVATE COMPANIES	-	-	-	-
22050201	Subsidy to Private Companies	-	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2206	PUBLIC DEBT CHARGES	-	-	-	-
ECONOMIC CODE	DESCRIPTION				
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>	<u>-</u>
ECONOMIC CODE	DESCRIPTION				
220602	DOMESTIC INTEREST / DISCOUNT	-	-	-	-
22060201	Domestic Interest/Discount - Treasury Bill	-	-	-	-
22060202	Domestic Interest/Discount - Short term Borrowings	-	-	-	-
22060203	Settlement of Liabilities	-	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ECONOMIC CODE	DESCRIPTION				
220603	INSURANCE PREMIUM	-	-	-	-
22060301	Interest - Internal Public Debt	-	50,000,000.00	38,535,306.92	11,464,693.08
	TOTAL	<u>-</u>	<u>50,000,000.00</u>	<u>38,535,306.92</u>	<u>11,464,693.08</u>
ECONOMIC CODE	DESCRIPTION				
2207	TRANSFERS	-	-	-	-
220701	TRANSFERS TO OTHER FUNDS	-	-	-	-
22070101	Transfer to CDF	-	-	-	-
22070102	Transfer to Sovereign Wealth Fund	-	-	-	-
22070103	Transfer to Sinking Fund	-	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ECONOMIC CODE	DESCRIPTION				
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>	<u>-</u>
ECONOMIC CODE	DESCRIPTION				
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>	<u>-</u>
22090000	LOSS ON FOREIGN EXCHANGE	-	-	-	-
22090001	Loss on foreign exchange	-	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENT CONT'D

ECONOMIC CODE	DESCRIPTION					
		-	-			
		-	-			
23	CAPITAL EXPENDITURE GENERAL	-	-			
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-			
23010101	Purchase/Acquisition of Land	24,613,100.00	6,200,000.00	-	6,200,000.00	-
23010102	Purchase of Office Building	-	-	-	-	-
23010103	Purchase of Residential Buildings	-	-	-	-	-
23010104	Purchase of Motor Cycles	-	14,400,000.00	12,000,000.00	2,400,000.00	-
23010105	Purchase of Motor Vehicles	-	-	-	-	-
23010106	Purchase of Vans	-	-	-	-	-
23010107	Purchase of Trucks	-	-	-	-	-
23010108	Purchase of Buses	-	-	-	-	-
23010109	Purchase of Sea Boats	-	-	-	-	-
23010110	Purchase of Ships	-	-	-	-	-
23010111	Purchase of Trains	-	-	-	-	-
23010112	Purchase of Office Furniture and Fittings	-	1,800,000.00	1,000,000.78	799,999.22	-
23010113	Purchase of Computers	-	-	-	-	-
23010114	Purchase of Computer Printers	-	-	-	-	-
23010115	Purchase of Photocopying Machines	-	-	-	-	-
23010116	Purchase of Typewriters	-	-	-	-	-
23010117	Purchase of Shredding Machines	-	-	-	-	-
23010118	Purchase of Scanners	-	-	-	-	-
23010119	Purchase of Power Generating Set	-	-	-	-	-
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	-	1,200,000.00	1,118,000.00	82,000.00	-
23010128	Purchase of Security Equipment	14,703,700.00	17,703,700.00	17,000,027.00	703,673.00	-
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 Salatuting and Ceremonials	-	-	-	-	-
23010137	Purchase of Ship Spare/maintenance	-	-	-	-	-
23010138	Purchase of Aero Spares/Maintenance	-	-	-	-	-
23010139	Purchase of fertilizer	77,637,600.00	20,200,000.00	20,000,000.00	200,000.00	1,150,000.00
	PURCHASE OF FIXED ASSETS - TOTAL	116,954,400.00	61,503,700.00	51,118,027.78	10,385,672.22	1,150,000.00
		-	-			
		-	-			
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-	-			
23020101	Construction/Provision of Office Buildings	-	-	-	-	-
23020102	Construction/Provision of Residential Buildings	-	-	-	-	-
23020103	Construction/Provision of Electricity	-	-	-	-	-
23020104	Construction/Provision of Housing	-	-	-	-	-
23020105	Construction/Provision of Water Facilities	-	-	-	-	-
23020106	Construction/Provision of Hospital/Health Centers	-	-	-	-	-
23020107	Construction/Provision of Public Schools	-	-	-	-	-
23020110	Construction/Provision of Fire Fighting Stations	-	-	-	-	-
23020111	Construction/Provision of Libraries	-	-	-	-	-
23020112	Construction/Provision of Sporting Facilities	32,496,000.00	-	-	-	-
23020113	Construction/Provision of Agricultural Facilities	5,764,100.00	-	-	-	-
23020114	Construction/Provision of Roads	32,490,000.00	30,090,000.00	29,976,205.23	113,794.77	5,000,000.00
23020115	Construction/Provision of Rail- ways	-	-	-	-	-
23020116	Construction/Provision of Water -Ways	-	-	-	-	-
23020117	Construction/Provision of Airport/Aerodromes	-	-	-	-	-
23020118	Construction/Provision of Infrastructure	-	-	-	-	-
23020119	Construction/Provision of Recreational Facilities	-	-	-	-	-
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	20,577,000.00	-	-	-	-
23020126	Construction/Provision of Cemeteries	-	-	-	-	-
23020127	Construction/Provision of ICT Infrastructures	16,786,500.00	-	-	-	-
	CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	108,113,600.00	30,090,000.00	29,976,205.23	113,794.77	5,000,000.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL				
23030101	Rehabilitation/Repairs - Residential Building	-	-	-	-
23030102	Rehabilitation/Repairs - Electricity	-	-	-	-
23030103	Rehabilitation/Repairs - Housing	-	-	-	-
23030104	Rehabilitation/Repairs - Water Facilities	-	-	-	-
23030105	Rehabilitation/Repairs - Hospital/Health Centers	-	-	-	-
23030106	Rehabilitation/Repairs - Public Schools	-	-	-	-
23030109	Rehabilitation/Repairs - Fire Fighting Stations	-	-	-	-
23030110	Rehabilitation/Repairs - Libraries	-	-	-	-
23030111	Rehabilitation/Repairs - Sporting Facilities	-	-	-	-
23030112	Rehabilitation/Repairs - Agricultural Facilities	8,646,100.00	-	-	-
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	6,223,000.00	-	-	-
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	-	9,877,500.00	8,231,214.94	1,646,285.06
23030125	Rehabilitation/Repairs - Power Generating Plants	-	-	-	-
23030126	Rehabilitation/Repairs of Cemeteries	-	-	-	-
23030127	Rehabilitation/Repairs -ICT Infrastructures	-	-	-	-
	REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	14,869,100.00	9,877,500.00	8,231,214.94	1,646,285.06
		-	-	-	-
		-	-	-	-
230401	PRESERVATION OF THE ENVIRONMENT - GNENRAL	-	-	-	-
23040101	Tree Planting	-	-	-	-
23040102	Erosion & Flood Control	-	-	-	-
23040103	Wild life Conservation	-	-	-	-
23040104	Industrial Pollution Preservation & Control	21,660,000.00	-	-	-
23040105	Water Pollution Prevention & Control	-	-	-	-
	PRESERVATION OF THE ENVIRONMENT - TOTAL	21,660,000.00	-	-	-
		-	-	-	-
		-	-	-	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	-
23050101	Research and Development	54,150,000.00	-	-	-
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	54,150,000.00	-	-	-
		-	-	-	-
		-	-	-	-
	CAPITAL EXPENDITURE TOTAL	315,747,100.00	101,471,200.00	89,325,447.95	12,145,752.05
		6,150,000.00	-	-	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

NOTES	ACTUAL 2018	ACTUAL 2017
21	₦	₦
CASH AND BANK BALANCES		
Cash Account		-
UBA Bank Account	83,090.79	81,971.91
	83,090.79	81,971.91
29		
PUBLIC FUNDS		
Consolidated Revenue Fund - Surplus/(Deficit)	-	-
Capital Development Fund- Surplus/(Deficit)	83,090.79	81,971.91
	83,090.79	81,971.91