

**KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE.**



**UMARU B.
KINAFI & CO.
CERTIFIED
NATIONAL
ACCOUNTANTS.**

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

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CORPORATE INFORMATION

COUNCIL MEMBERS

Alh. Yau Hassan Marafa	–	Chairman
Alh. Salisu Rabi	–	Deputy Chairman
Hon. Mohammed Isa Umar	–	Councilor
Hon. Jalo Adamu Dukul	–	Councilor
Hon. Ahmed Shehu Malleri	–	Councilor
Hon. Buba Abubakar	–	Councilor
Hon. Babangida Ibrahim	–	Councilor
Hon. Samaila Sale	–	Councilor
Hon. Haruna Tafida	–	Councilor
Hon. Abubakar Usman	–	Councilor
Hon. Usman Baba	–	Councilor

MANAGEMENT AND HEADS OF DEPARTMENT

Alh. Dahiru Kawu	–	Secretary
Alh. Ladan Sulei	–	Treasurer
Alh. Aliyu Ibrahim	–	Dep. Secretary
Alh. Ayuba Muhammed Jude	–	HOD works
Alh. Buba Baba	–	HOD Agric.
Mrs. Biba Aji	–	HOD PHC
Alh. Tijjani Mamuda	–	HOD ESD

BANKERS

Acces Bank (Revenue) – 0024906537

Zenith Bank PLC – 1015261479

Fidelity Bank – 5030036756

Jaiz Bank PLC

UBA PLC – 1003863957

UBA PLC – 1004421778

AUDITORS

UMARU B. KINFAFA & CO

CERTIFIED NATIONAL ACCOUNTANT

NO. 02 BUBA SHONGO, NEAR ALHERI PRI SCHOOL, GOMBE, GOMBE STATE.

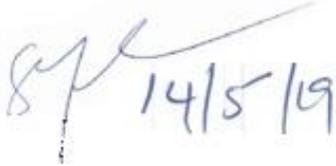
STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 5 to 9 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. IPSAS one (1) - provides for the fair presentation of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, and Notes to the Financial Statements. Statements of Consolidated Revenue Fund and Capital Development Fund are provided as additional presentation.

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 10 were applied. The financial statements have been prepared to meet the information needs of a wide range of users (general purpose financial statements). As a result, the Financial Statements represent a fair presentation of Kwami Local Government and of its Financial Performance and Cash flows and its operations 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 Council.

Treasurer
Kwami Local Government Council



14/5/19

Chairman
Kwami Local Government Council



14/5/19



**INDEPENDENT AUDITORS REPORT TO THE COUNCIL MEMBERS OF KWAMI LOCAL
GOVERNMENT COUNCIL, GOMBE STATE.**

We have audited the financial statement and schedules of Kwami Local Government Council for the year ended 31st December 2018 set out on pages 5-9 which have been prepared based on the accounting policies set out on page 10.

Respective Responsibilities of the Council and Auditors

In accordance with the Nigerian Constitution, and the Financial Memoranda, the council is responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of Opinion

We conducted our audit in accordance with International Auditing Standards, as well as the International Standards of Supreme Audit Institutions (INTOSAI Standard). Those standards require that we comply with ethical requirements. The audit includes examination on a test basis of evidence, which we considered relevant to the amount of disclosures in the financial statements.

We planned and performed our audit so as to obtain the information and explanation in order to provide sufficient evidence to give reasonable assurance that the accounts are free from material mis-statement weather caused by fraud, error or irregularity. In forming our opinion, we also evaluated the adequacy of the presentation of information in the financial statements.

Opinion

In our opinion, the Council had kept proper books of account and the financial statements are in agreement with the books. The financial statements drawn up in conformity with the International Public Sector Accounting Standards (IPSAS) – Cash Basis and Generally Accepted Accounting Standards in Nigeria issued by Financial Reporting Council of Nigeria (FRC), give a true and fair view of the state of financial affairs of the council as at 31st December 2018 and of its Financial performance for the year ended on that date.

SIGNATURE.....
UMARU BUBA KINAFI FCNA, FCTI, CPA(IRELAND)
MANAGING PARTNER
FRC/2012/ANAN/00000000120.

FOR. UMARU B. KINAFI & CO
CERTIFIED NATIONAL ACCOUNTANTS
GOMBE, NIGERIA.



180 - MARCH 2019



UMARU B. KINAFI & CO. CERTIFIED NATIONAL ACCOUNTANTS GOMBE, NIGERIA

KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

	2018 N	2017 N
Operating Activities		
Receipts		
Statutory Revenue	2,142,272,195.89	1,797,399,015.72
Independent Revenue	54,432,210.00	53,701,700.00
Total Receipts	<u>2,196,704,405.89</u>	<u>1,851,100,715.72</u>
Payments		
Personnel Cost	(653,705,927.08)	(691,967,678.63)
Social Benefits	-	-
Overhead Cost	(268,495,852.42)	(195,411,051.77)
Loans and Advances	-	-
Grants and Contributions	(841,405,416.65)	(764,213,987.25)
Subsidies	(47,684,263.64)	-
Transfers to Other Funds	-	-
Total Payments	<u>(1,811,291,459.79)</u>	<u>(1,651,592,717.65)</u>
Net Cash flow from Operating Activities	<u>385,412,946.10</u>	<u>199,507,998.07</u>
Investing Activities		
Purchase of Fixed Assets	(99,174,247.24)	(45,987,511.24)
Construction/Provision of Fixed Assets	(90,418,677.32)	(17,241,100.00)
Rehabilitation/Repairs of Fixed Assets	(38,716,672.81)	(15,524,230.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(1,424,400.00)	-
Net Cash Flow from Investing Activities	<u>(229,733,997.37)</u>	<u>(78,752,841.24)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(155,150,707.90)	(211,623,356.21)
Net Cash Flow from Financing Activities	<u>(155,150,707.90)</u>	<u>(120,714,265.30)</u>
Net Surplus/(Deficit) for the Year	528,240.83	40,891.53
Add: Opening Balance	65,356.83	24,465.30
Closing Cash Balance	<u>593,597.66</u>	<u>65,356.83</u>

KWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	NOTES	2018 N	2017 N
ASSETS			
Cash and Bank Balances	21	593,597.66	65,356.83
TOTAL ASSETS		593,597.66	65,356.83
LIABILITIES			
Public Funds	29	593,597.66	65,356.83
TOTAL LIABILITIES		593,597.66	65,356.83

[Signature]
14/5/19
TREASURER

[Signature]
14/5/2019
SECRETARY

[Signature]
14/5/19
EXECUTIVE CHAIRMAN

KIYAMI LOCAL GOVERNMENT COUNCIL
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		N	N	N	N	N
OPENING BALANCE				65,356.83		24,465.30
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,589,766,661.94	2,589,766,661.94	2,142,272,195.89	(447,494,466.1)	1,797,399,015.72
Independent Revenue	2	50,190,136.00	50,190,136.00	54,432,210.00	4,242,074.0	53,701,700.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
TOTAL REVENUE		2,639,956,797.94	2,639,956,797.94	2,196,704,405.89	(443,252,392.1)	1,942,009,806.63
TOTAL FUNDS AVAILABLE		2,639,956,797.94	2,639,956,797.94	2,196,769,762.72	(443,252,392.1)	1,942,034,271.93
EXPENDITURE						
Personnel Cost	10	741,360,103.00	765,681,869.05	653,705,927.08	111,975,942.0	691,967,678.63
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	644,671,487.94	433,014,595.94	268,495,852.42	164,518,743.5	195,411,051.77
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	120,000,000.00	855,132,442.50	841,405,416.65	13,727,025.9	764,213,987.25
Subsidies	16	20,000,000.00	48,723,000.00	47,684,263.64	1,038,736.4	-
Public Debt Charges	17	185,725,198.00	160,804,890.45	155,150,707.90	5,654,182.6	211,623,356.21
TOTAL OPERATING EXPENDITURE		1,711,756,798.94	2,263,356,797.94	1,966,442,167.69	296,914,630.3	1,863,216,073.86
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		928,199,999.00	376,600,000.00	230,327,595.03	(740,167,022.3)	78,818,198.07
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	228,200,000.00	105,050,000.00	99,174,247.24	5,875,752.8	45,987,511.24
Construction/Provision of Fixed Assets	20B	604,999,999.00	200,300,000.00	90,418,677.32	109,881,322.7	17,241,100.00
Rehabilitation/Repairs of Fixed Assets	20C	90,000,000.00	59,250,000.00	38,716,672.81	20,533,327.2	15,524,230.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	5,000,000.00	12,000,000.00	1,424,400.00	10,575,600.0	-
TOTAL CAPITAL EXPENDITURE		928,199,999.00	376,600,000.00	229,733,997.37	146,866,002.6	78,752,841.24
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	593,597.66	-	65,356.83

KIWAMI LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF CONSOLIDATED REVENUE FUND THE YEAR ENDED 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		N	N	N	N	N
OPENING BALANCE		-	-	-	-	24,465.30
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,589,766,661.94	2,589,766,661.94	2,142,272,195.89	(447,494,466.05)	1,797,399,015.72
Independent Revenue	2	50,190,136.00	50,190,136.00	54,432,210.00	4,242,074.00	53,701,700.00
TOTAL REVENUE		2,639,956,797.94	2,639,956,797.94	2,196,704,405.89	(443,252,392.05)	1,851,125,181.02
EXPENDITURE						
Personnel Cost	10	741,360,103.00	765,661,869.05	653,705,927.08	111,975,941.97	691,967,678.63
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	644,671,497.94	433,014,595.94	268,495,652.42	164,518,743.52	195,411,051.77
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	120,000,000.00	855,132,442.50	841,405,416.65	13,727,025.85	764,213,987.25
Subsidies	16	20,000,000.00	48,723,000.00	47,684,263.64	1,038,736.36	-
Public Debt Charges	17	185,725,198.00	160,804,890.45	155,150,707.90	5,654,182.55	211,623,356.21
TOTAL OPERATING EXPENDITURE		1,711,756,798.94	2,263,356,797.94	1,966,442,167.69	296,914,630.25	1,863,216,073.86
BALANCE FOR THE PERIOD BEFORE TRANSFERS				230,262,238.20		(12,090,892.84)
TRANSFERS						
Transfer to Capital Development Fund				(230,262,238.20)		12,090,892.84
Transfer from Capital Development Fund						-
TRANSFERS TOTAL				(230,262,238.20)		12,090,892.84
CLOSING BALANCE						

Kwami Local Government Council,
Gombe State
STATEMENT OF CAPITAL DEVELOPMENT FUND THE YEAR ENDED 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		N	N	N	N	N
OPENING BALANCE		-	-	65,356.83	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				230,262,238.20		(12,090,892.84)
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
CAPITAL RECEIPTS SUB-TOTAL		-	-	230,262,238.20	-	78,818,198.07
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE		-	-	230,327,595.03	-	78,818,198.07
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	20A	228,200,000.00	105,050,000.00	99,174,247.24	5,875,752.76	45,987,511.24
Construction/Provision of Fixed Assets - General	20B	604,999,999.00	200,300,000.00	90,418,677.32	108,881,322.68	17,241,100.00
Rehabilitation/Repairs of Fixed Assets - General	20C	90,000,000.00	59,250,000.00	38,716,672.81	20,533,327.19	15,524,230.00
Preservation of the Environment - General	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	5,000,000.00	12,000,000.00	1,424,400.00	10,575,600.00	-
TOTAL CAPITAL EXPENDITURE		928,199,999.00	376,600,000.00	229,733,997.37	146,866,002.63	78,752,841.24
CLOSING BALANCE		-	-	593,597.66	-	65,356.83

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Kwami Local Government Council of Gombe 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 STATEMENTS

NOTES ECONOMIC CODE	DESCRIPTION	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			N	N	N	N	N
1	1101	Government Share of FAAC (Statutory Revenue)					
	110101	Local Government Share of FAAC	1,539,115,440.00	1,539,115,440.00	1,642,599,003.82	103,483,563.8	1,095,334,738.60
	11010104	Share of State IGR	21,109,988.00	21,109,988.00	4,003,126.14	(17,106,861.9)	20,783,361.94
	11010105	Excess Petroleum Profit Tax (PPT Revenue) Exchange Difference	225,101,030.00	225,101,030.00	12,583,839.94	(212,517,190.1)	-
	11010106	Refund From Paris Club	-	-	49,151,935.06	49,151,935.1	88,205,105.35
	11010107	Recovered Excess Bank Charges	242,434,201.94	242,434,201.94	-	(242,434,201.9)	172,388,874.63
	11010108	Equalisation	-	-	2,241,878.78	2,241,878.8	-
	11010109	Budget Augmentation	-	-	-	-	-
	11010110	Refund From Federal Government	92,409,161.00	92,409,161.00	-	(92,409,161.0)	4,020,156.27
	11010111	Stabilization Fund Receipts	-	-	-	-	-
	11010112	Good Value Consideration	-	-	-	-	4,363,500.00
	11010113	Local Government Share of VAT	-	-	-	-	-
	11010201	Local Government Share of Excess Crude Account	399,710,308.00	399,710,308.00	431,692,412.15	31,982,104.2	359,350,087.20
	11010303	Statutory Revenue Total	69,886,533.00	69,886,533.00	-	(69,886,533.0)	52,953,171.73
			<u>2,589,766,661.94</u>	<u>2,589,766,661.94</u>	<u>2,142,272,195.89</u>	<u>(447,494,466.1)</u>	<u>1,797,399,015.72</u>
		Independent Revenue					
2	12	Personal Taxes					
	120101	Licences - General	1,153,333.00	1,153,333.00	3,820,500.00	2,667,167.0	-
	120201	Fees - General	1,910,803.00	1,910,803.00	9,448,280.00	7,537,477.0	5,152,400.00
	120204	Fines - General	9,220,000.00	9,220,000.00	11,001,160.00	1,781,160.0	686,600.00
	120205	Sales - General	-	-	-	-	-
	120206	Earnings - General	300,000.00	300,000.00	8,964,260.00	8,664,260.0	186,000.00
	120207	Rent on Government Buildings - General Rent on Land & Others -	7,100,000.00	7,100,000.00	2,216,810.00	(4,883,190.0)	22,636,000.00
	120208	General	-	-	11,530.00	11,530.0	118,700.00
	120209	Repayments - General	30,206,000.00	30,206,000.00	3,786,570.00	(26,419,430.0)	8,287,100.00
	120210	Investment Income	-	-	380,940.00	380,940.0	5,325,300.00
	120211	Interest Earned	300,000.00	300,000.00	841,140.00	541,140.0	8,664,800.00
	120212	Rates	-	-	-	-	-
	120214	Miscellaneous	-	-	7,975,960.00	7,975,960.0	244,800.00
	120215	Independent Revenue Total	50,190,136.00	50,190,136.00	54,432,210.00	4,242,074.0	53,701,700.00
		Other Revenue Sources and Capital Receipts					
3		Domestic Aids					
	130101	Foreign Aids	-	-	-	-	-
	130102	Domestic Grants	-	-	-	-	-
	130203	Foreign Grants	-	-	-	-	-
	130204	Other Capital Receipts	-	-	-	-	-
	140202	Domestic Loans/ Borrowings Receipt	-	-	-	-	-
	140301	International Loans/ Borrowings Receipt Debt Forgiveness	-	-	-	-	90,909,090.91
	140302	Extraordinary Items	-	-	-	-	-
	140400	Other Revenue Sources and Capital Receipts	-	-	-	-	-
	140701	- Total	-	-	-	-	-
		TOTAL REVENUE	-	-	-	-	90,909,090.91
			<u>2,639,566,797.94</u>	<u>2,639,566,797.94</u>	<u>2,196,704,406.89</u>	<u>(442,862,391.1)</u>	<u>1,942,009,806.63</u>

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			N	N	N	N	N
	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	1,539,115,440.00	1,539,115,440.00	1,642,599,003.82	103,483,563.8	1,095,334,758.60
	11010104	Share of State IGR	21,109,968.00	21,109,968.00	4,003,126.14	(17,106,841.8)	20,783,361.94
	11010105	Excess Petroleum Profit Tax (PPF Revenue)	225,101,000.00	225,101,000.00	12,583,839.94	(212,517,160.1)	-
	11010106	Exchange Difference			49,151,935.06	49,151,935.1	88,205,105.35
	11010107	Refund from Paris Club	242,434,201.94	242,434,201.94	-	(242,434,201.9)	172,388,874.63
	11010108	Recovered Excess Bank Charges			2,241,878.78	2,241,878.8	-
	11010109	Equalisation			-	-	-
	11010110	Budget Augmentation	92,409,161.00	92,409,161.00	-	(92,409,161.0)	4,020,156.27
	11010111	Refund from Federal Government			-	-	-
	11010112	Stabilization Fund Receipts			-	-	4,363,500.00
	11010113	Good Value Consideration			-	-	-
	110102	GOVERNMENT SHARE OF VAT					
	11010201	Local Government Share of VAT	399,710,308.00	399,710,308.00	431,692,412.15	31,982,104.2	359,350,067.20
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
	11010303	Local Government Share of Excess Crude Account	69,886,533.00	69,886,533.00	-	(69,886,533.0)	52,953,171.73
		STATUTORY REVENUE TOTAL	<u>2,589,766,661.94</u>	<u>2,589,766,661.94</u>	<u>2,142,272,195.89</u>	<u>(447,494,466.1)</u>	<u>1,797,399,015.72</u>
2	12	INDEPENDENT REVENUE					
	1201	TAX REVENUE					
2A	120101	PERSONAL TAXES					
	12010101	Community Development/Poll Tax			2,421,600.00	2,421,600.0	-
	12010104	Arrears: Community or Poll Tax			-	-	-
	12010105	Dev. Tax or Levy			-	-	-
	12010106	Arrears: Dev. Tax or Levy			-	-	-
	12010107	Cattle Tax (Where Applicable)			1,398,900.00	1,398,900.0	-
	12010108	Arrears: Cattle Tax (Where Applicable)	1,000,000.00	1,000,000.00	-	(1,000,000.0)	-
	12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	153,333.00	153,333.00	-	(153,333.0)	-
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)			-	-	-
	12010111	Produce Sales Tax			-	-	-
	12010112	Entertainment Tax			-	-	-
		PERSONAL TAXES TOTAL	<u>1,153,333.00</u>	<u>1,153,333.00</u>	<u>3,820,500.00</u>	<u>2,667,167.0</u>	<u>-</u>
	1202	NON-TAX REVENUE					
2B	120201	LICENCES - GENERAL					
	12020102	Goldsmiths & Gold Dealer Licenses			136,010.00	136,010.0	-
	12020105	Radio/Television Station Licenses			21,900.00	21,900.0	-
	12020107	Boats & Canoe (Small Craft) License			104,360.00	104,360.0	49,000.00
	12020109	Registration of Voluntary Organizations	60,503.00	60,503.00	-	(60,503.0)	-
	12020110	Inland Water-Way License			-	-	-
	12020111	Bake House License			45,400.00	45,400.0	-
	12020112	Bicycles License & Hire Permits			108,100.00	108,100.0	-
	12020113	Brickmaking, Etc License	80,300.00	80,300.00	-	(80,300.0)	-
	12020114	Cert Licenses			43,700.00	43,700.0	-
	12020115	Dane Gun Licenses			49,900.00	49,900.0	-
	12020116	Cattle Dealer Licenses	50,000.00	50,000.00	93,200.00	43,200.0	-
	12020117	Dried Fish & Meat Licenses			134,100.00	134,100.0	-
	12020118	Pet (Dog) Licenses			68,000.00	68,000.0	-
	12020119	Fishing Permits			-	-	-
	12020120	Hawker'S Permits			69,580.00	69,580.0	24,500.00
	12020121	Hunting Permits			-	-	-
	12020122	Produce Buying Licenses	570,000.00	570,000.00	3,898,820.00	3,328,820.0	1,147,800.00
	12020123	Animal Health Certificate Licenses			-	-	-
	12020124	Abattoir/Slaughter Licenses	120,000.00	120,000.00	156,380.00	36,380.0	32,700.00
	12020125	Renewal of Fisher Licenses	30,000.00	30,000.00	20,200.00	(9,800.0)	208,100.00
	12020126	Hiring Services	1,000,000.00	1,000,000.00	329,690.00	(670,310.0)	3,396,300.00
	12020127	Borehole Drilling Licenses			28,540.00	28,540.0	294,000.00
	12020129	Cinematograph Licenses			-	-	-
	12020130	Liquor Licenses			207,200.00	207,200.0	-
	12020136	Trade Permit Licenses			438,700.00	438,700.0	-
	12020137	Motor Cycle Licence			108,200.00	108,200.0	-
	12020138	Hackney Permit Licence			-	-	-
	12020139	Buki Cigarettes Licence			-	-	-
	12020140	Auctioneer Licence			-	-	-
	12020141	Registration of Septic Tank Dislodging			25,300.00	25,300.0	-
	12020142	Pit Sawing Licence			3,360,500.00	3,360,500.0	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED	FINAL BUDGET	ACTUAL 2018	VARIANCE	ACTUAL 2017
			BUDGET 2018	2018			
			N	N	N	N	N
			<u>1,910,803.00</u>	<u>1,910,803.00</u>	<u>9,448,280.00</u>	<u>7,537,477.0</u>	<u>5,152,400.00</u>
		LIENCES TOTAL					
2E	120204	FEES - GENERAL					
	12020404	Trade Union Fees			-	-	-
	12020417	Contractor Registration Fees	10,000.00	10,000.00	-	(10,000.00)	-
	12020418	Marriage/ Divorce Fees			1,222,800.00	1,222,800.0	-
	12020419	Attestation of Bachelorhood & Spinsterhood Fees			-	-	-
	12020425	Disinfection of Produce Fees			-	-	-
	12020426	Court Summons Fees			-	-	-
	12020427	Tender Fees	20,000.00	20,000.00	-	(20,000.00)	-
	12020436	Bill Board Advertisement Fees	10,000.00	10,000.00	-	(10,000.00)	-
	12020440	Medical Consultancy Fees				-	-
	12020441	Laboratory Fees			644,200.00	644,200.0	-
	12020442	Association Fees			-	-	-
	12020443	Birth & Death Registration Fees			3,192,200.00	3,192,200.0	-
	12020444	Burial Fees			-	-	-
	12020445	Change of Ownership Fees	20,000.00	20,000.00	2,453,800.00	2,453,800.0	-
	12020446	Agricultural/Vetinary Services Fees			-	-	-
	12020448	Development Levies			-	-	-
	12020449	Business/Trade Operating Fees	1,000,000.00	1,000,000.00	1,375,100.00	375,100.0	318,200.00
	12020450	Inspection Fees			-	-	-
	12020451	Timber & Forest Fees	6,000,000.00	6,000,000.00	-	(6,000,000.00)	-
	12020453	Applications Fees			-	-	-
	12020454	Parking Fees	2,160,000.00	2,160,000.00	-	(2,160,000.00)	-
	12020455	Learning Driving Test Fees			1,466,000.00	1,466,000.0	-
	12020456	Wharf Landing Fees			-	-	-
	12020457	Entertainment, Drumming and Temporary Booth Permit Fees			4,160.00	4,160.0	42,800.00
	12020458	Control of Noise Permit Fees			-	-	-
	12020459	Naming of Street Registration Fees			-	-	-
	12020460	Tent At Sea Beach Permit Fees			-	-	-
	12020461	Beggars Minstrel Fees			-	-	-
	12020462	Open Air Preaching Permit Fees			-	-	-
	12020463	Dislodging of Septic Tank Charges			-	-	-
	12020464	Night Soil Disposal/Depot Fees			-	-	-
	12020465	Registration of Night Soil Contractors Fees			-	-	-
	12020466	Vault Fees			-	-	-
	12020467	Sand Dredging Fees			642,900.00	642,900.0	325,500.00
		FEES TOTAL	<u>9,220,000.00</u>	<u>9,220,000.00</u>	<u>11,001,160.00</u>	<u>1,781,160.0</u>	<u>686,800.00</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2B	120206	SALES - GENERAL					
	12020601	Sales of Journal & Publications			18,060.00	18,060.0	186,000.00
	12020603	Sales of ID Cards			-	-	-
	12020604	Sales of Stores/Scraps/Unserviceable Items			8,946,200.00	8,946,200.0	-
	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	300,000.00	300,000.00	-	(300,000.00)	-
		SALES TOTAL	<u>300,000.00</u>	<u>300,000.00</u>	<u>8,964,260.00</u>	<u>8,964,260.00</u>	<u>186,000.00</u>
2H	120207	EARNINGS -GENERAL					
	12020701	Earnings from Consultancy Services			356,340.00	356,340.0	3,670,800.00
	12020702	Earnings from Laboratory Services			2,380.00	2,380.0	24,500.00
	12020703	Earnings from Hire of Plants & Equipment			-	-	-
	12020704	Earnings from the Use of Govt. Vehicles	200,000.00	200,000.00	5,940.00	(194,060.00)	61,200.00
	12020705	Earnings from the Use of Govt. Halls	5,400,000.00	5,400,000.00	94,960.00	(5,305,040.00)	978,200.00
	12020706	Earnings from Toll Gates			19,720.00	19,720.00	203,200.00
	12020707	Earnings from Medical Services			8,500.00	8,500.00	87,500.00
	12020708	Earnings from Agricultural Produce			756,530.00	756,530.00	7,793,200.00
	12020709	Earnings from Tourism/Culture/Arts Centres			45,800.00	45,900.00	472,800.00
	12020710	Earnings from Guest Houses			-	-	-
	12020711	Earnings from Commercial Activities	1,500,000.00	1,500,000.00	926,540.00	(573,460.00)	9,544,800.00
	12020712	Earnings from Environmental Sanitation Services			-	-	-
		EARNINGS TOTAL	<u>7,100,000.00</u>	<u>7,100,000.00</u>	<u>2,216,810.00</u>	<u>(4,883,190.00)</u>	<u>22,836,000.00</u>

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED	FINAL BUDGET	ACTUAL 2018	VARIANCE	ACTUAL 2017
			BUDGET 2018	2018			
			N	N	N	N	N
21	120208	RENT ON GOVERNMENT BUILDINGS – GENERAL					
	12020801	Rent on Govt. Quarters			-	-	-
	12020802	Rent on Govt. Offices			-	-	-
	12020803	Rent on Govt Buildings			11,530.00	11,530.0	118,700.00
	12020804	Rent on Conference Centres			-	-	-
	12020805	Rent on Building At Aerodromes			-	-	-
		RENT ON GOVERNMENT BUILDINGS TOTAL	-	-	11,530.00	11,530.0	118,700.00
2J	120209	RENT ON LAND & OTHERS – GENERAL					
	12020901	Rent on Govt. Land	30,000,000.00	30,000,000.00	173,660.00	(29,826,340.0)	1,788,900.00
	12020903	Rents & Premium on the Allocation of Land	206,000.00	206,000.00	143,250.00	(62,750.0)	1,475,700.00
	12020904	Rents of Plots & Sites Services Programme			9,390.00	9,390.0	96,700.00
	12020905	Lease Rental			-	-	-
	12020906	Rents on Govt. Properties			3,460,270.00	3,460,270.0	4,925,800.00
		RENT ON LAND & OTHERS TOTAL	30,206,000.00	30,206,000.00	3,788,570.00	(26,419,430.0)	8,287,100.00
2K	120210	REPAYMENTS - GENERAL					
	12021002	Motor Vehicle Advances			-	-	-
	12021003	Bicycle Advances (Principal)			-	-	-
	12021004	Motor Vehicle Refurbishing Loan			-	-	-
	12021005	House Refurbishing Loan			-	-	-
	12021006	Refunds			380,940.00	380,940.0	5,325,300.00
		REPAYMENTS TOTAL	-	-	380,940.00	380,940.0	5,325,300.00
2L	120211	INVESTMENT INCOME					
	12021101	Operating Surplus			-	-	-
	12021102	Dividend Received	300,000.00	300,000.00	841,140.00	541,140.0	8,664,800.00
	12021103	Other Investment Income			-	-	-
		INVESTMENT INCOME TOTAL	300,000.00	300,000.00	841,140.00	541,140.0	8,664,800.00
2M	120212	INTEREST EARNED					
	12021201	Motor Vehicle Advances			-	-	-
	12021202	Bicycle Advances (Interest)			-	-	-
	12021203	Refurbishing Loan			-	-	-
	12021204	Furniture Loan			-	-	-
	12021205	Interest on Housing Loan			-	-	-
	12021206	Interest on Loans to States			-	-	-
	12021207	Interest on Loans to Lgas			-	-	-
	12021208	Interest on Loans to Government Owned Companies			-	-	-
	12021209	Interest on Debenture Loans			-	-	-
	12021210	Bank Interest			-	-	-
	12021211	Gains on Foreign Exchange			-	-	-
		INTEREST EARNED TOTAL	-	-	-	-	-
20	120214	RATES					
	12021401	Tenement Rate			7,975,960.00	7,975,960.0	244,800.00
	12021402	Penalty For Tenement Rate			-	-	-
	12021403	Arrears of Tenement Rate			-	-	-
	12021404	Ground Rent			-	-	-
	12021405	Federal Government Grant in Lieu of Tenement Rate			-	-	-
	12021406	State Government Grant in Lieu of Tenement Rate			-	-	-
		RATES TOTAL	-	-	7,975,960.00	7,975,960.0	244,800.00
2P	120215	WISCELLANEOUS					
	12021501	Mortuary Hearse and Cemetery Earnings			2,292,400.00	2,292,400.0	-
	12021502	Recovery of Losses and Overpayments			-	-	-
	12021503	Payment in Lieu of Registration Notices			-	-	-
	12021504	Unclaimed Deposit			-	-	-
	12021505	Indigene Certificate			3,692,660.00	3,692,660.0	2,200,000.00
		WISCELLANEOUS TOTAL	-	-	5,985,060.00	5,985,060.0	2,200,000.00
3	13	AID AND GRANTS					
3A	1301	AID					
	130101	DOMESTIC AIDS					
	13010101	Current Domestic Aids			-	-	-
	13010102	Capital Domestic Aids			-	-	-
		DOMESTIC AIDS TOTAL	-	-	-	-	-
3B	130102	FOREIGN AIDS					
	13010201	Current Foreign Aids			-	-	-
	13010202	Capital Foreign Aids			-	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			N	N	N	N	N
		FOREIGN AIDS TOTAL	-	-	-	-	-
30	130200	DOMESTIC GRANTS					
	13020301	Current Domestic Grants			-	-	-
	13020302	Capital Domestic Grants			-	-	-
		DOMESTIC GRANTS TOTAL	-	-	-	-	-
30	130204	FOREIGN GRANTS					
	13020401	Current Foreign Grants			-	-	-
	13020402	Capital Foreign Grants			-	-	-
		FOREIGN GRANTS TOTAL	-	-	-	-	-
4	14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS					
	1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF					
	140101	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF					
	14010101	Transfer from CDF to CDF			-	-	-
		TRANSFER TO CDF TOTAL	-	-	-	-	-
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			-	-	90,908,090.91
	14030302	Domestic Loans/ Borrowings from Other Government Entities			-	-	-
	14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations			-	-	-
		DOMESTIC LOANS/ BORROWINGS TOTAL	-	-	-	-	90,908,090.91
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	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 N	APPROVED BUDGET 2018 N	ACTUAL 2018 N	VARIANCE N	ACTUAL 2017 N
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding ODF Charges Salaries/Allowances)	10A	726,494,959.00	740,816,725.05	636,756,836.17	104,059,888.9	691,967,678.63
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	14,865,144.00	24,865,144.00	16,949,090.91	7,916,053.1	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		<u>741,360,103.00</u>	<u>765,681,869.05</u>	<u>653,705,927.08</u>	<u>111,975,942.0</u>	<u>691,967,678.63</u>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	14,514,500.00	31,565,700.00	29,598,462.71	1,967,237.3	4,251,910.00
	Utilities - General	13B	11,543,200.00	1,543,200.00	774,300.00	768,900.0	5,494,810.00
	Materials and Supplies - General	13C	78,803,200.00	65,399,100.00	43,790,027.27	21,609,072.7	22,960,768.91
	Maintenance Services - General	13D	34,992,600.00	41,707,100.00	20,410,462.77	21,296,637.2	15,554,597.82
	Training - General	13E	-	19,850,000.00	17,934,600.00	1,915,400.0	3,976,787.95
	Other Services - General	13F	397,863,297.94	119,871,795.94	53,535,663.95	66,336,132.0	60,603,425.03
	Consulting and Professional Services	13G	12,450,000.00	19,700,000.00	10,252,754.55	9,447,245.5	13,688,943.51
	Fuel and Lubricants	13H	19,500,000.00	1,500,000.00	1,466,800.00	33,200.0	-
	Financial Charges	13I	1,250,000.00	12,050,000.00	12,046,445.68	3,554.3	6,423,201.71
	Miscellaneous Expenses	13J	73,754,700.00	119,827,700.00	78,686,335.49	41,141,364.5	62,456,606.84
	Overhead Cost Total		<u>644,671,497.94</u>	<u>433,014,595.94</u>	<u>288,495,852.42</u>	<u>164,518,743.5</u>	<u>195,411,051.77</u>
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
15	Grants and Contributions						
	Local Grants and Contributions	15A	120,000,000.00	855,132,442.50	841,405,416.65	13,727,025.9	764,213,987.25
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		<u>120,000,000.00</u>	<u>855,132,442.50</u>	<u>841,405,416.65</u>	<u>13,727,025.9</u>	<u>764,213,987.25</u>
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	20,000,000.00	48,723,000.00	47,684,263.64	1,038,736.4	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		<u>20,000,000.00</u>	<u>48,723,000.00</u>	<u>47,684,263.64</u>	<u>1,038,736.4</u>	<u>-</u>
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	1,250,000.00	1,223,300.00	26,700.0	59,554,890.45
	Interest - Internal Public Debt	17C	185,725,198.00	159,554,890.45	153,927,407.90	5,827,482.6	152,068,465.76
	Public Debt Charges Total		<u>185,725,198.00</u>	<u>160,804,890.45</u>	<u>155,150,707.90</u>	<u>5,654,182.6</u>	<u>211,623,356.21</u>
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	228,200,000.00	105,050,000.00	99,174,247.24	5,875,752.8	45,987,511.24
	Construction/Provision of Fixed Assets	20B	604,999,999.00	200,300,000.00	90,418,677.32	109,881,322.7	17,241,100.00
	Rehabilitation/Repairs of Fixed Assets	20C	90,000,000.00	59,250,000.00	38,716,672.81	20,533,327.2	15,524,230.00
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	5,000,000.00	12,000,000.00	1,424,400.00	10,575,600.0	-
	Capital Expenditure Total		<u>928,199,999.00</u>	<u>376,600,000.00</u>	<u>229,733,997.37</u>	<u>146,866,002.6</u>	<u>78,752,841.24</u>
	TOTAL EXPENDITURE		<u>2,639,956,797.94</u>	<u>2,639,956,797.94</u>	<u>2,196,176,165.06</u>	<u>443,780,632.9</u>	<u>1,941,968,915.10</u>

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			N		N	N	N
	2	EXPENDITURE					
10	21	Personnel cost					
	2101	Salaries and Wages					
10A	210101	Salaries and Wages					
	21010101	Salary (Excluding ODF Charges/Salaries/Allowances)	726,464,658.00	740,816,725.05	636,756,836.17	104,059,888.88	691,967,678.63
	21010102	Overtime Payments	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	14,865,144.00	24,865,144.00	16,948,060.91	7,916,083.09	-
	21010103	Salary Arrears	-	-	-	-	-
		TOTAL	741,329,802.00	765,681,869.05	653,705,897.08	111,975,971.97	691,967,678.63
	2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS					
10B	210201	Allowances					
		TOTAL	-	-	-	-	-
	22	OTHER RECURRENT COSTS					
	2202	OVERHEAD COST					
13A	220201	TRAVEL AND TRANSPORT - GENERAL					
	22020101	Local travels and transport: training	13,000,000.00	20,152,100.00	18,828,762.71	323,337.29	3,175,025.00
	22020102	Local travels and transport: others	364,700.00	2,364,700.00	2,167,800.00	196,800.00	90,900.00
	22020103	International travels & transport: training	1,094,200.00	4,094,200.00	3,158,900.00	935,300.00	272,600.00
	22020104	International travels: others	900.00	1,900,000.00	1,708,100.00	191,900.00	99,785.00
	22020105	Hotel Accommodation - Local	54,700.00	54,700.00	-	54,700.00	13,600.00
	22020106	Hotel Accommodation - International	-	-	-	-	-
	22020107	Hotel Accommodation - Local Training	-	-	-	-	-
	22020108	Hotel Accommodation - International Training	-	-	-	-	-
	22020109	Per Diem/Estacodes	-	3,000,000.00	2,724,300.00	275,700.00	-
		TOTAL	14,514,500.00	31,565,700.00	29,589,862.71	1,975,837.29	4,251,910.00
13B	220202	UTILITIES - GENERAL					
	22020201	Electricity Charges	11,053,900.00	1,053,900.00	774,300.00	279,600.00	5,408,510.00
	22020202	Telephone Charges	102,000.00	102,000.00	-	102,000.00	18,200.00
	22020203	Internet Access Charges	257,500.00	257,500.00	-	257,500.00	45,400.00
	22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
	22020205	Water Rates	128,800.00	128,800.00	-	128,800.00	22,700.00
	22020206	Sewerage Charges	-	-	-	-	-
	22020207	Leased Communication Lines	-	-	-	-	-
	22020208	Software Charges/License Renewal	-	-	-	-	-
	22020209	Interactive Learning	-	-	-	-	-
	22020210	Multiyear Traffic Order	-	-	-	-	-
	22020211	Other Utility Charges	-	-	-	-	-
		TOTAL	11,543,200.00	1,543,200.00	774,300.00	768,900.00	5,454,810.00
13C	220203	MATERIALS AND SUPPLIES - GENERAL					
	22020301	Office Stationeries/Computer Consumables	20,000,000.00	12,308,000.00	3,058,245.45	9,246,754.55	4,444,060.91
	22020302	Books	-	2,200,000.00	2,021,400.00	178,600.00	-
	22020303	Newspapers	42,335,100.00	-	-	-	12,503,078.00
	22020304	Magazines and Periodicals	3,077,000.00	-	-	-	900,700.00
	22020305	Printing of Non Security Documents	2,843,100.00	2,843,100.00	563,900.00	2,279,200.00	838,700.00
	22020306	Printing of Security Documents	461,500.00	2,461,500.00	1,722,200.00	739,300.00	136,300.00
	22020307	Drugs/Laboratory/Medical Supplies	9,691,800.00	9,691,800.00	7,108,791.92	2,583,008.08	3,003,500.00
	22020308	Field and Camping Materials/Supplies	-	-	-	-	-
	22020309	Uniforms and Other Clothing	178,500.00	178,500.00	107,400.00	71,100.00	52,700.00
	22020310	Teachind Aids/Instructional Materials	-	3,000,000.00	2,644,900.00	355,200.00	-
	22020311	Food stuff/Catering Materials/Supplies	-	-	-	-	-
	22020312	Chemicals and Reagents Materials/Supplies	-	12,500,000.00	10,324,900.00	2,175,100.00	-
	22020313	Other Materials and Supplies	246,200.00	20,246,200.00	15,237,400.00	4,008,800.00	1,072,700.00
		TOTAL	78,803,200.00	65,399,100.00	43,790,927.27	21,608,172.73	22,960,158.91
13D	220204	MAINTENANCE SERVICES GENERAL					
	22020401	Maintenance of Motor Vehicles/Transport Equipment	651,400.00	3,651,400.00	2,782,600.00	868,800.00	221,700.00
	22020402	Maintenance of Office Furniture	14,732,200.00	14,732,200.00	-	14,732,200.00	5,015,180.00
	22020403	Maintenance of Office Building/Residential Otrs	4,982,700.00	4,982,700.00	800,000.00	4,182,700.00	1,696,230.00
	22020404	Maintenance of Office/IT Equipment	-	-	-	-	-
	22020405	Maintenance of Plant and Generators	8,626,300.00	-	-	-	90,900.00
	22020406	Other Maintenance Services	6,000,000.00	6,738,600.00	5,747,862.77	990,737.23	1,613,108.00
	22020407	Maintenance of Air Conditioners	-	-	-	-	-
	22020408	Maintenance of Boats	-	-	-	-	-
	22020409	Maintenance of Railway Equipments	-	-	-	-	-
	22020410	Maintenance of Street Lights	-	-	-	-	-
	22020411	Maintenance of Communication Equipments	-	-	-	-	-
	22020412	Maintenance of Market/Public Places	-	7,840,300.00	7,380,000.00	460,300.00	6,317,679.82
	22020413	Minor Road Maintenance	-	3,761,600.00	3,690,000.00	71,600.00	599,800.00
		TOTAL	34,992,600.00	41,707,100.00	20,410,462.77	21,296,637.23	15,554,597.82
13E	220205	TRAINING GENERAL					
	22020501	Local Training	-	7,500,000.00	6,593,000.00	907,000.00	-
	22020502	International Training	-	5,125,000.00	4,414,600.00	710,400.00	-
	22020503	Other Trainings	-	125,000.00	105,300.00	19,700.00	-
	22020504	Seminars/Workshops and Conference	-	7,100,000.00	6,821,700.00	278,300.00	3,978,787.85
		TOTAL	-	19,850,000.00	17,934,600.00	1,915,400.00	3,978,787.85
13F	220206	OTHER SERVICE - GENERAL					
	22020601	Security Services	55,555,600.00	40,528,395.94	39,038,791.23	686,604.71	42,582,597.76

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED	FINAL BUDGET	ACTUAL 2018	VARIANCE	ACTUAL 2017
			BUDGET 2018	2018			
			N		N	N	N
	22024902	Office Rent	27,777,800.00	27,777,800.00	4,740,000.00	23,037,800.00	4,996,100.00
	22024903	Residential Rent	47,863,197.94		-	-	4,478,230.00
	22024904	Security Vote (Including Operations)	266,666,700.00	43,255,600.00	2,527,272.72	40,728,327.28	7,191,427.27
	22024905	Cleaning and Fumigation Services	-	5,000,000.00	3,131,700.00	1,868,300.00	1,363,100.00
	22024906	Land Use Charges	-	-	-	-	-
	22024907	Rescue Service	-	3,300,000.00	3,296,900.00	3,100.00	-
		TOTAL	397,683,237.94	119,871,795.94	53,535,663.65	66,306,131.69	60,603,425.00
136	220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL					
	22020701	Financial Consulting	5,950,000.00	7,330,000.00	2,187,600.00	5,142,400.00	2,544,500.10
	22020702	Information Technology Consulting	5,000,000.00		-	-	-
	22020703	Legal Services	1,500,000.00	750,000.00	-	750,000.00	7,598,888.86
	22020704	Engineering Services			-	-	-
	22020705	Architectural Services		2,000,000.00	1,411,300.00	588,700.00	-
	22020706	Surveying Services			-	-	-
	22020707	Agricultural Consulting			-	-	-
	22020708	Medical Consulting		2,500,000.00	2,443,500.00	56,500.00	-
	22020709	Other Consultancy Services		2,120,000.00	1,818,000.00	302,000.00	-
	22020710	Auditing		5,000,000.00	2,292,354.55	2,707,645.45	3,545,454.55
		TOTAL	12,450,000.00	19,700,000.00	10,252,754.55	9,447,245.45	13,688,843.51
139	220208	FUEL AND LUBRICANTS - GENERAL					
	22020801	Motor Vehicle Fuel Cost	12,000,000.00	1,500,000.00	1,466,800.00	33,200.00	-
	22020802	Other Transport Equipments Fuel Cost	7,500,000.00		-	-	-
	22020803	Plant/Generator Fuel Cost			-	-	-
	22020804	Aircraft Fuel Cost			-	-	-
	22020805	Boat Fuel Cost			-	-	-
	22020806	Cooking Gas/Fuel Cost			-	-	-
		TOTAL	19,500,000.00	1,500,000.00	1,466,800.00	33,200.00	-
133	220209	FINANCIAL CHARGES - GENERAL					
	22020901	Bank charges (Other Than Interest)	1,250,000.00	12,050,000.00	12,046,445.68	3,554.32	6,423,201.71
	22020902	Insurance Premium			-	-	-
	22020903	Loss on Foreign Exchange			-	-	-
	22020904	Other Off Bank Charges			-	-	-
	22020905	Admin Charges (AAR)			-	-	-
		TOTAL	1,250,000.00	12,050,000.00	12,046,445.68	3,554.32	6,423,201.71
134	220210	MISCELLANEOUS EXPENSES - GENERAL					
	22021001	Refreshment and Meals	10,000,000.00	8,245,200.00	513,000.00	7,732,200.00	2,615,212.69
	22021002	Honorarium and Sitting Allowance	1,130,200.00	1,130,200.00	794,800.00	335,400.00	380,500.00
	22021003	Publicity and Advertisements	17,558,700.00	16,551,600.00	3,648,486.36	12,903,113.64	7,581,358.56
	22021004	Medical Expenses - local	227,900.00	227,900.00	-	227,900.00	72,700.00
	22021006	Postage and Courier Services			-	-	-
	22021007	Welfare Packages	25,094,100.00	25,094,100.00	7,750,188.99	17,343,911.01	13,854,158.00
	22021008	Subscription to Professional Bodies			-	-	-
	22021009	Sporting Activities	854,700.00	1,504,000.00	1,002,376.50	501,623.50	272,600.00
	22021010	Direct Teaching and Laboratory Cost	99,700.00	99,700.00	-	99,700.00	31,800.00
	22021014	Annual Budget Expenses and Administration	4,515,800.00	600,000.00	600,000.00	-	2,803,400.00
	22021019	Medical Expenses - International			-	-	-
	22021020	Foreign Scholarship Scheme			-	-	-
	22021021	Special Days/Celebrations		375,000.00	358,000.00	17,000.00	4,500,000.00
	22021022	Youth Corps Allowance			-	-	-
	22021023	Development Plan Preparation Expenses			-	-	980,677.29
	22021024	Final Account Preparation Expenses		5,000,000.00	4,813,636.36	186,363.64	-
	22021025	Other Miscellaneous Expenses	14,273,600.00	61,000,000.00	59,206,847.28	1,794,152.72	21,487,169.39
	22021026	Monitoring and Evaluation			-	-	-
	22021027	Daily Rate Allowances			-	-	-
	22021028	Election Logistic Allowance			-	-	7,809,030.91
		TOTAL	73,754,700.00	119,827,700.00	78,686,335.49	41,141,384.51	62,456,636.81
14	2203	LOANS AND ADVANCES					
14A	220301	STAFF LOANS AND ADVANCES - GENERAL					
	22030101	Motor Cycle Advances			-	-	-
	22030102	Bicycle Advances			-	-	-
	22030103	Refurbishing Advances			-	-	-
	22030104	Correspondence Advances			-	-	-
	22030105	Spectacle Advances			-	-	-
	22030106	Motor Vehicle Advances			-	-	-
	22030107	Furnishing Advances			-	-	-
	22030108	Housing Loans			-	-	-
		TOTAL	-	-	-	-	-
15	2204	GRANTS AND CONTRIBUTIONS - GENERAL					
15A	220401	LOCAL GRANTS AND CONTRIBUTIONS					
	22040101	Grants to Other Government - Current			-	-	-
	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	1,250,000.00		1,100,000.00	150,000.00	-
	22040110	Contribution to State University		165,000,000.00	161,609,647.78	3,390,352.22	111,587,604.73

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 N	FINAL BUDGET 2018	ACTUAL 2018 N	VARIANCE N	ACTUAL 2017 N
	22040111	Grants/Allocation to Development Areas					
	22040112	Contribution to Traditional Councils	10,000,000.00	50,000,000.00	46,386,653.18	3,613,346.82	43,677,026.94
	22040113	Contribution to Ministry for Local Government Affairs	15,000,000.00	20,000,000.00	15,440,788.20	4,559,211.80	29,386,665.77
	22040115	Contribution to Local Government Education Authority	60,000,000.00	498,382,442.50	497,382,442.50	1,000,000.00	493,197,511.51
	22040116	Contribution to Primary Health Care Development Agency	1,000,000.00	500,000.00	345,454.55	154,545.45	9,198,795.45
	22040117	Contribution to Local Government Staff Pension Board	30,000,000.00	120,000,000.00	118,140,430.44	859,569.56	69,220,071.98
	22040118	Contribution to Local Government Service Commission	4,000,000.00				1,946,091.77
	22040119	Contribution to Auditor General Local Government					
	22040120	Contingency					
		TOTAL	<u>120,000,000.00</u>	<u>855,132,442.50</u>	<u>841,405,416.65</u>	<u>13,727,025.85</u>	<u>784,413,987.85</u>
16	2205	SUBSIDIES GENERAL					
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	15,000,000.00	30,000,000.00	29,972,900.00	27,100.00	
	22050108	Religious Pilgrimage Subsidy	5,000,000.00	18,123,000.00	17,161,363.64	961,636.36	
	22050109	Health Subsidy		600,000.00	550,000.00	50,000.00	
		TOTAL	<u>20,000,000.00</u>	<u>48,723,000.00</u>	<u>47,684,263.64</u>	<u>1,038,736.36</u>	<u>-</u>
16B	220502	SUBSIDY TO PRIVATE COMPANIES					
	22050201	Subsidy to Private Companies					
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
17	2206	PUBLIC DEBT CHARGES					
17A	220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL					
	22060101	Foreign Interest/Discount - Treasury Bill					
	22060102	Foreign Interest/Discount - Short term Borrowings					
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
17B	220602	DOMESTIC INTEREST / DISCOUNT					
	22060201	Domestic Interest/Discount - Treasury Bill		1,250,000.00	1,223,300.00	26,700.00	
	22060202	Domestic Interest/Discount - Short term Borrowings					
	22060203	Settlement of Liabilities					59,554,890.45
		TOTAL	<u>-</u>	<u>1,250,000.00</u>	<u>1,223,300.00</u>	<u>26,700.00</u>	<u>59,554,890.45</u>
17C	220603	INSURANCE PREMIUM					
	22060301	Interest - Internal Public Debt	185,725,198.00	158,554,980.45	153,927,407.90	5,627,482.55	132,088,465.78
		TOTAL	<u>185,725,198.00</u>	<u>158,554,980.45</u>	<u>153,927,407.90</u>	<u>5,627,482.55</u>	<u>132,088,465.78</u>
18	2207	TRANSFERS					
18A	220701	TRANSFERS TO OTHER FUNDS					
	22070101	Transfer to CDF					
	22070102	Transfer to Sovereign Health Fund					
	22070103	Transfer to Sinking Fund					
	22070105	Transfer to Contingencies Fund					
	22070109	Transfer to Joint Project Account (MLSA)					
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	23	CAPITAL EXPENDITURE GENERAL					
20A	230101	PURCHASE OF FIXED ASSETS - GENERAL					
	23010101	Purchase/Acquisition of Land	32,200,000.00				
	23010102	Purchase of Office Building					
	23010103	Purchase of Residential Buildings	5,000,000.00				
	23010104	Purchase of Motor Cycles					
	23010105	Purchase of Motor Vehicles		50,200,000.00	49,295,947.24	904,052.76	40,217,911.24
	23010106	Purchase of Vans					
	23010107	Purchase of Trucks		1,850,000.00	1,790,000.00	60,000.00	
	23010108	Purchase of Buses	15,000,000.00				
	23010109	Purchase of Sea Bots	9,000,000.00				
	23010110	Purchase of Ships					
	23010111	Purchase of Trains					
	23010112	Purchase of Office Furniture and Fittings		10,000,000.00	9,027,800.00	972,200.00	
	23010113	Purchase of Computers		5,000,000.00	4,060,000.00	940,000.00	
	23010114	Purchase of Computer Printers					5,769,600.00
	23010115	Purchase of Photocopying Machines					
	23010116	Purchase of Typewriters					
	23010117	Purchase of Shredding Machines					
	23010118	Purchase of Scanners	9,000,000.00				
	23010119	Purchase of Power Generating Set					
	23010120	Purchase of Canteen/ Kitchen Equipment					
	23010121	Purchase of Residential Furniture		8,000,000.00	7,717,200.00	282,800.00	
	23010122	Purchase of Health/Medical Equipment		7,500,000.00	6,689,700.00	810,300.00	
	23010123	Purchase of Fire Fighting Equipment	8,000,000.00				
	23010124	Purchase of Teaching/Learning Aid Equipment		5,500,000.00	5,344,100.00	155,900.00	
	23010125	Purchase of Library Books & Equipment	120,000,000.00				
	23010126	Purchase of Sporting/Gaming Equipment					
	23010127	Purchase of Agricultural Equipment/Irrigation					
	23010128	Purchase of Security Equipment		12,000,000.00	10,298,500.00	1,700,500.00	
	23010129	Purchase of Industrial Equipment					
	23010130	Purchase of Recreational Facilities					

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			N		N	N	N
	2010131	Purchase of Air Navigational Equipment			-	-	-
	2010132	Purchase of Defense Equipment			-	-	-
	2010133	Purchase of Surveying Equipment			-	-	-
	2010134	Purchase of Diving Equipment			-	-	-
	2010135	Kitting of Armed Forces Personnel			-	-	-
	2010136	Band Saluting and Ceremonials			-	-	-
	2010137	Purchase of Ship Spares/maintenance			-	-	-
	2010138	Purchase of Aero Spares/maintenance			-	-	-
	2010139	Purchase of Fertilizer			-	-	-
		PURCHASE OF FIXED ASSETS - TOTAL	20,000,000.00	5,000,000.00	4,950,000.00	50,000.00	-
			228,200,000.00	105,650,000.00	99,174,247.24	5,875,752.76	45,887,511.24
20B	200201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL					
	20020101	Construction/Provision of Office Buildings	30,000,000.00	30,000,000.00	24,488,480.67	5,510,519.33	-
	20020102	Construction/Provision of Residential Buildings	100,000,000.00		-	-	-
	20020103	Construction/Provision of Electricity	55,000,000.00	29,000,000.00	28,338,396.65	661,603.35	-
	20020104	Construction/Provision of Housing	50,000,000.00		-	-	-
	20020105	Construction/Provision of Water Facilities		15,000,000.00	14,182,000.00	817,000.00	5,000,000.00
	20020106	Construction/Provision of Hospital/Health Centers	29,999,999.00		-	-	-
	20020107	Construction/Provision of Public Schools		12,000,000.00	10,838,100.00	1,160,900.00	-
	20020110	Construction/Provision of Fire Fighting Stations			-	-	-
	20020111	Construction/Provision of Libraries			-	-	-
	20020112	Construction/Provision of Sporting Facilities			-	-	-
	20020113	Construction/Provision of Agricultural Facilities	80,000,000.00		-	-	-
	20020114	Construction/Provision of Roads	100,000,000.00		-	-	-
	20020115	Construction/Provision of Rail-ways			-	-	-
	20020116	Construction/Provision of Water -Ways	20,000,000.00		-	-	-
	20020117	Construction/Provision of Airport/Aerodromes			-	-	-
	20020118	Construction/Provision of Infrastructure	100,000,000.00	74,300,000.00	12,568,700.00	61,731,300.00	-
	20020119	Construction/Provision of Recreational Facilities	15,000,000.00		-	-	-
	20020122	Construction of Boundary Pillars/Right Ways			-	-	-
	20020123	Construction of Traffic Lights/Street Lights		40,000,000.00	-	40,000,000.00	-
	20020124	Construction of Markets/Parks	15,000,000.00		-	-	-
	20020125	Construction of Power generating Plants			-	-	7,697,400.00
	20020126	Construction/Provision of Generators			-	-	4,543,700.00
	20020127	Construction/Provision of ICT Infrastructures	10,000,000.00		-	-	-
		CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	634,999,999.00	200,300,000.00	99,418,672.32	109,881,327.68	17,241,100.00
20C	200301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL					
	20030101	Rehabilitation/Repairs - Residential Building	45,000,000.00	15,000,000.00	8,561,535.00	6,438,465.00	-
	20030102	Rehabilitation/Repairs - Electricity		2,000,000.00	1,115,135.51	884,864.49	8,348,000.00
	20030103	Rehabilitation/Repairs - Housing	25,000,000.00	1,850,000.00	1,579,700.00	270,300.00	-
	20030104	Rehabilitation/Repairs - Water Facilities			-	-	-
	20030105	Rehabilitation/Repairs - Hospital/Health Centers			-	-	-
	20030106	Rehabilitation/Repairs - Public Schools	10,000,000.00	10,000,000.00	-	10,000,000.00	-
	20030109	Rehabilitation/Repairs - Fire Fighting Stations			-	-	-
	20030110	Rehabilitation/Repairs - Libraries			-	-	-
	20030111	Rehabilitation/Repairs - Sporting Facilities			-	-	-
	20030112	Rehabilitation/Repairs - Agricultural Facilities			-	-	-
	20030113	Rehabilitation/Repairs - Roads		5,000,000.00	3,229,472.30	1,770,527.70	-
	20030114	Rehabilitation/Repairs - Rail Ways			-	-	-
	20030115	Rehabilitation/Repairs - Water Ways		8,900,000.00	8,760,530.00	139,470.00	6,175,200.00
	20030116	Rehabilitation/Repairs - Air Port/Aerodromes			-	-	-
	20030118	Rehabilitation/Repairs - Recreational Facilities			-	-	-
	20030119	Rehabilitation/Repairs - Air Navigational Equipment			-	-	-
	20030121	Rehabilitation/Repairs - Office Buildings			-	-	1,000,000.00
	20030122	Rehabilitation/Repairs - Boundaries	10,000,000.00		-	-	-
	20030123	Rehabilitation/Repairs - Traffic/Street Lights		16,500,000.00	15,470,300.00	1,029,700.00	-
	20030124	Rehabilitation/Repairs - Markets/parks			-	-	-
	20030125	Rehabilitation/Repairs - Power Generating Plants			-	-	-
	20030126	Rehabilitation/Repairs of Generators			-	-	-
	20030127	Rehabilitation/Repairs -ICT Infrastructures			-	-	-
		REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	90,000,000.00	59,650,000.00	39,716,672.61	29,933,327.19	15,524,200.00
20D	200401	PRESERVATION OF THE ENVIRONMENT - GENERAL					
	20040101	Tree Planting			-	-	-
	20040102	Erosion & Flood Control			-	-	-
	20040103	Wild life Conservation			-	-	-
	20040104	Industrial Pollution Prevention & Control			-	-	-
	20040105	Water Pollution Prevention & Control			-	-	-
		PRESERVATION OF THE ENVIRONMENT - TOTAL	-	-	-	-	-
20E	200501	ACQUISITION OF NON TANGIBLE ASSETS					
	20050101	Research and Development	5,000,000.00	12,000,000.00	1,424,400.00	10,575,600.00	-
	20050102	Computer Software Acquisition			-	-	-
	20050103	Monitoring and Evaluation			-	-	-
	20050104	Anniversaries/Celebration			-	-	-
	20050107	Margin For Increase In Costs			-	-	-
	20050108	Repayment of Capital Loan			-	-	-
		ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	5,000,000.00	12,000,000.00	1,424,400.00	10,575,600.00	-
		CAPITAL EXPENDITURE TOTAL	938,199,999.00	376,600,000.00	229,733,917.37	145,866,002.63	78,792,841.24

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES		2018	2017
		N	N
21	CASH AND BANK BALANCES		
	Cash Account	-	-
	Acces Bank (Revenue) - 0024906537	919.19	919.19
	Zenith Bank PLC - 1015261479	(2.63)	(2,513.98)
	Fidelity Bank - 5030036756	4,060.47	28,628.80
	Jaiz Bank PLC	16,085.50	16,085.50
	UBA PLC - 1003863957	52,201.46	3,227.15
	UBA PLC - (69255)	501,323.50	-
	UBA PLC - 1004421778	19,010.17	19,010.17
		<u>593,597.66</u>	<u>65,356.83</u>
29	PUBLIC FUNDS		
	Consolidated Revenue Fund - Surplus/(Deficit)	-	-
	Capital Development Fund - Surplus/(Deficit)	593,597.66	65,356.83
		<u>593,597.66</u>	<u>65,356.83</u>