

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



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

**AUDITED FINANCIAL  
STATEMENTS FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2018.**

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## CORPORATE INFORMATION

### COUNCIL MEMBERS

Hon. Abubakar Danzaria	–	Chairman
Hon. Ibrahim A. Koli	–	Vice Chairman
Hon. Yakubu Manzo	–	Councilor
Hon. Zakari Manzo	–	Councilor
Hon. Emmanuel Lakwamba	–	Councilor
Hon. Doris Samson	–	Councilor
Hon. Elisha Timothy	–	Councilor
Hon. Abdullahi Sarkin Sadan	–	Councilor
Hon. Joseph Kwati Buus	–	Councilor
Hon. Peter Usman	–	Councilor
Hon. Medicine Joshua	–	Councilor
Hon. Umaru Yakubu Kalla	–	Councilor

### MANAGEMENT AND HEADS OF DEPARTMENT

Alh. Adamu K. Abubakar	–	Secretary
Mr. Abubakar K. Adamu	–	Deputy Secretary
Alh. Ibrahim Hassan	–	HOD; Agric Department
Mrs. Comfort Yohanna	–	HOD; PHC Department
Mr. Lawrence Daniel	–	HOD; Works Department
Alh. Hussaini Mohammed	–	HOD; ESD Department
Mr. Bello Lamuwa	–	Treasurer

### BANKERS

FIRST BANK PLC

SHONGOM MICRO-FINANCE BANK (NIG.) LTD ZENITH BANK PLC

### 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

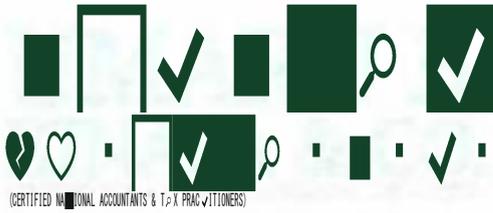
The Financial Statements set out in pages 5 to 9 for the year ended 31<sup>st</sup> December, 2018 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended, International Public Sector Accounting Standards – IPSAS – Cash Basis, and Financial Memoranda (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 Kaltungo Local Government and of its Financial Performance and Cash flows and its operations for the year ended 31<sup>st</sup> December, 2018.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

Treasurer  
Kaltungo Local Government Council

A handwritten signature in blue ink, followed by the date 21/8/2019, also written in blue ink.



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 Opus Interim Office Building Sango, Gomeri, Abuja  
 GS 080238320 8 0805 354978 08 32587978  
 ABUJA LA SO D S State B A o laz D  
 Op > v ng a t c u c G u j e  
 < u k a f n o e c o

INDEPENDENT AUDITORS REPORT ON THE FINANCIAL STATEMENTS OF THE COMPANY FOR THE YEAR ENDED 31st DECEMBER 2012

Respective Responsibilities of the Council and Auditors

Basis of Opinion

Opinion

Umaru Buba Kinfa & Co



Umaru Buba Kinfa & Co

UMARU BUBA KINFA FCNA FC CPA (RELAND)  
 MANAGER PARTNER  
 RC/2012/A/A/0000000120

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ACCOUNTANTS

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

	2018 N	2017 N
Operating Activities		
Receipts		
Statutory Revenue	1,987,030,948.09	1,681,553,604.04
Independent Revenue	21,366,900.00	19,016,600.00
Total Receipts	<u>2,008,397,848.09</u>	<u>1,700,570,204.04</u>
Payments		
Personnel Cost	(518,013,495.21)	(540,372,998.44)
Social Benefits	-	-
Overhead Cost	(189,542,085.91)	(157,224,588.42)
Loans and Advances	-	-
Grants and Contributions	(1,068,370,149.92)	(904,700,343.56)
Subsidies	(42,986,363.64)	(1,845,800.00)
Transfers to Other Funds	-	-
Total Payments	<u>(1,818,912,094.68)</u>	<u>(1,604,143,730.41)</u>
Net Cash flow from Operating Activities	<u>189,485,753.41</u>	<u>96,426,473.63</u>
Investing Activities		
Purchase of Fixed Assets	(38,361,247.24)	(41,207,911.24)
Construction/Provision of Fixed Assets	(1,818,181.82)	-
Rehabilitation/Repairs of Fixed Assets	(3,643,741.45)	(2,363,000.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	<u>(43,823,170.51)</u>	<u>(43,570,911.24)</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	(145,491,307.90)	(144,683,339.55)
Net Cash Flow from Financing Activities	<u>(145,491,307.90)</u>	<u>(53,774,248.64)</u>
Net Surplus/(Deficit) for the Year	171,275.00	(918,686.25)
Add: Opening Balance	(396,576.46)	522,109.79
Closing Cash Balance	<u>(225,301.46)</u>	<u>(396,576.46)</u>

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

	NOTES	2018 N	2017 N
<b>ASSETS</b>			
Cash and Bank Balances	21	(225, 301. 46)	(396, 576. 46)
<b>TOTAL ASSETS</b>		<b>(225, 301. 46)</b>	<b>(396, 576. 46)</b>
<b>LIABILITIES</b>			
Public Funds	29	(225, 301. 46)	(396, 576. 46)
<b>TOTAL LIABILITIES</b>		<b>(225, 301. 46)</b>	<b>(396, 576. 46)</b>

  
18/3/2019  
TREASURER

  
18/3/2019  
SECRETARY

EXECUTIVE CHAIRMAN

KALTUNGO LOCAL GOVERNMENT COUNCIL,  
GOMBE 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
		N	N	N	N	N
OPENING BALANCE				(396,576.5)		522,109.79
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,063,347,475.00	2,063,347,475.00	1,987,030,948.09	(76,316,526.9)	1,681,553,604.04
Independent Revenue	2	26,378,178.00	26,378,178.00	21,366,900.00	(5,011,278.0)	19,016,600.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
<b>TOTAL REVENUE</b>		<b>2,089,725,653.00</b>	<b>2,089,725,653.00</b>	<b>2,008,397,848.09</b>	<b>(81,327,804.9)</b>	<b>1,791,479,294.95</b>
<b>TOTAL RECEIPTS</b>		<b>2,089,725,653.00</b>	<b>2,089,725,653.00</b>	<b>2,008,001,271.63</b>	<b>(81,327,804.9)</b>	<b>1,792,001,404.74</b>
EXPENDITURE						
Personnel Cost	10	573,983,567.03	523,791,927.50	518,013,495.21	5,778,432.3	540,372,998.44
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	195,504,956.00	195,611,548.00	189,542,085.91	6,069,462.1	157,224,588.42
Loans and Advances	14	1,885,000.00	685,000.00	-	685,000.0	-
Grants and Contributions	15	623,228,805.97	1,104,214,029.50	1,068,370,149.92	35,843,879.6	904,700,343.56
Subsidies	16	15,597,048.00	44,710,548.00	42,986,363.64	1,724,184.4	1,845,800.00
Public Debt Charges	17	180,526,276.00	154,245,000.00	145,491,307.90	8,753,692.1	144,683,339.55
<b>TOTAL OPERATING EXPENDITURE</b>		<b>1,590,725,653.00</b>	<b>2,023,258,053.00</b>	<b>1,964,403,402.58</b>	<b>58,854,650.4</b>	<b>1,748,827,069.96</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>499,000,000.00</b>	<b>66,467,600.00</b>	<b>43,597,869.05</b>	<b>(140,182,453.3)</b>	<b>43,174,334.78</b>
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	64,000,000.00	38,700,000.00	38,361,247.24	338,752.8	41,207,911.24
Construction/Provision of Fixed Assets	20B	335,000,000.00	22,000,000.00	1,818,181.82	20,181,818.2	-
Rehabilitation/Repairs of Fixed Assets	20C	-	4,355,100.00	3,643,741.45	711,358.6	2,363,000.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	100,000,000.00	1,412,500.00	-	1,412,500.0	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>499,000,000.00</b>	<b>66,467,600.00</b>	<b>43,823,170.51</b>	<b>22,644,429.5</b>	<b>43,570,911.24</b>
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>0.00</b>	<b>-</b>	<b>(225,301.46)</b>	<b>-</b>	<b>(396,576.46)</b>

KALTUNGU LOCAL GOVERNMENT COUNCIL, GOMBE 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
		N	N	N	N	N
OPENING BALANCE		-	-	(396,576.46)	-	522,109.79
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,063,347,475.00	2,063,347,475.00	1,987,030,948.09	(76,316,526.91)	1,681,553,604.04
Independent Revenue	2	26,378,178.00	26,378,178.00	21,366,900.00	(5,011,278.00)	19,016,600.00
TOTAL REVENUE		<u>2,089,725,653.00</u>	<u>2,089,725,653.00</u>	<u>2,008,001,271.63</u>	<u>(81,327,804.91)</u>	<u>1,701,092,313.83</u>
EXPENDITURE						
Persomel Cost	10	573,983,567.03	523,791,927.50	518,013,495.21	5,778,432.29	540,372,998.44
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	195,504,956.00	195,611,548.00	189,542,085.91	6,069,462.09	157,224,588.42
Loans and Advances	14	1,885,000.00	685,000.00	-	685,000.00	-
Grants and Contributions	15	623,228,805.97	1,104,214,029.50	1,068,370,149.92	35,843,879.58	904,700,343.56
Subsidies	16	15,597,048.00	44,710,548.00	42,986,363.64	1,724,184.36	1,845,800.00
Public Debt Charges	17	180,526,276.00	154,245,000.00	145,491,307.90	8,753,692.10	144,683,339.55
TOTAL OPERATING EXPENDITURE		<u>1,590,725,653.00</u>	<u>2,023,258,053.00</u>	<u>1,964,403,402.58</u>	<u>58,854,650.42</u>	<u>1,748,827,069.96</u>
BALANCE FOR THE PERIOD BEFORE TRANSFERS				<u>43,597,869.05</u>		<u>(47,734,756.13)</u>
TRANSFERS						
Transfer to Capital Development Fund				(43,597,869.05)		-
Transfer from Capital Development Fund						47,338,179.67
TRANSFERS TOTAL				<u>(43,597,869.05)</u>		<u>47,338,179.67</u>
CLOSING BALANCE						<u>(396,576.46)</u>

KALTUNGO LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED DECEMBER 31, 2018

	NOTES	APPROVED BUDGET 2018 N	FINAL BUDGET 2018 N	ACTUAL 2018 N	VARIANCE N	ACTUAL 2017 N
OPENING BALANCE		-	-	-	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				43,597,869.05		-
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
<b>CAPITAL RECEIPTS SUB-TOTAL</b>		<b>-</b>	<b>-</b>	<b>43,597,869.05</b>	<b>-</b>	<b>90,909,090.91</b>
Transfer to Consolidated Revenue Fund		-	-	-	-	(47,338,179.67)
<b>TOTAL CAPITAL REVENUE AVAILABLE</b>		<b>-</b>	<b>-</b>	<b>43,597,869.05</b>	<b>-</b>	<b>43,570,911.24</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets - General	20A	64,000,000.00	38,700,000.00	38,361,247.24	338,752.76	41,207,911.24
Construction/Provision of Fixed Assets - General	20B	335,000,000.00	22,000,000.00	1,818,181.82	20,181,818.18	-
Rehabilitation/Repairs of Fixed Assets - General	20C	-	4,355,100.00	3,643,741.45	711,358.55	2,363,000.00
Preservation of the Environment - General	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	100,000,000.00	1,412,500.00	-	1,412,500.00	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>499,000,000.00</b>	<b>66,467,600.00</b>	<b>43,823,170.51</b>	<b>22,644,429.49</b>	<b>43,570,911.24</b>
<b>CLOSING BALANCE</b>		<b>-</b>	<b>-</b>	<b>(225,301.46)</b>	<b>-</b>	<b>-</b>

## STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Kaltungo 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	DESCRIPTION	NOTES TO THE FINANCIAL STATEMENTS					
		NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			N	N	N	N	N
1	Government Share of FMAC (Statutory Revenue)	1					
	Local Government Share of FMAC		1,434,706,244.00	1,434,706,244.00	1,531,297,842.91	96,591,598.9	1,021,115,774.08
	Share of State IGR		24,061,623.00	24,061,623.00	4,003,126.14	(20,058,496.9)	19,908,937.56
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	11,731,169.28	11,731,169.3	-
	Exchange Difference		-	-	45,821,440.26	45,821,440.3	82,228,399.77
	Refund From Paris Club		-	-	-	-	172,388,874.63
	Recovered Excess Bank Charges		90,909,090.00	90,909,090.00	1,175,596.01	(89,733,494.0)	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		103,478,388.00	103,478,388.00	-	(103,478,388.0)	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64
	Local Government Share of VAT		319,084,074.00	319,084,074.00	393,001,773.49	73,917,699.5	327,640,490.25
	Local Government Share of Excess Crude Account		91,108,056.00	91,108,056.00	-	(91,108,056.0)	49,879,553.84
	Statutory Revenue Total		<u>2,063,347,475.00</u>	<u>2,063,347,475.00</u>	<u>1,987,030,948.09</u>	<u>(76,316,526.9)</u>	<u>1,681,553,604.04</u>
2	Independent Revenue						
	Personal Taxes	2A	-	-	-	-	-
	Licences - General	2B	6,803,321.00	6,803,321.00	5,511,100.00	(1,292,221.0)	4,905,100.00
	Fees - General	2E	2,972,739.41	2,972,739.41	2,408,600.00	(564,139.4)	2,143,500.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	2,222,450.00	2,222,450.00	1,800,300.00	(422,150.0)	1,602,200.00
	Earnings - General	2H	4,773,114.00	4,773,114.00	3,866,000.00	(907,114.0)	3,440,800.00
	Rent on Government Buildings - General	2I	804,021.00	804,021.00	651,200.00	(152,821.0)	579,600.00
	Rent on Land & Others - General	2J	6,320,000.00	6,320,000.00	5,118,800.00	(1,201,200.0)	4,555,700.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	1,500,000.00	1,500,000.00	1,214,900.00	(285,100.0)	1,081,300.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	982,532.59	982,532.59	796,000.00	(186,532.6)	708,400.00
	Independent Revenue Total		<u>26,378,178.00</u>	<u>26,378,178.00</u>	<u>21,366,900.00</u>	<u>(5,011,278.0)</u>	<u>19,016,600.00</u>
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	90,909,090.91
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,909,090.91</u>
	<b>TOTAL REVENUE</b>		<u><b>2,089,725,653.00</b></u>	<u><b>2,089,725,653.00</b></u>	<u><b>2,008,397,848.09</b></u>	<u><b>(81,327,804.9)</b></u>	<u><b>1,791,479,294.95</b></u>

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 N	FINAL BUDGET 2018 N	ACTUAL 2018 N	VARIANCE N	ACTUAL 2017 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	1,434,706,244.00	1,434,706,244.00	1,531,297,842.91	96,591,598.9	1,021,115,774.08
	11010104	Share of State IGR	24,061,623.00	24,061,623.00	4,003,126.14	(20,058,496.8)	19,908,937.56
	11010105	Excess Petroleum Profit Tax (PPT Revenue)			11,731,169.28	11,731,169.3	-
	11010106	Exchange Difference			45,821,440.26	45,821,440.3	82,228,399.77
	11010107	Refund from Paris Club			-	-	172,388,874.63
	11010108	Recovered Excess Bank Charges	90,909,090.00	90,909,090.00	1,175,596.01	(89,733,494.0)	-
	11010109	Equalisation			-	-	-
	11010110	Budget Augmentation	103,478,388.00	103,478,388.00	-	(103,478,388.0)	4,020,156.27
	11010111	Refund from Federal Government			-	-	-
	11010112	Stabilization Fund Receipts			-	-	4,363,412.64
	110102	GOVERNMENT SHARE OF VAT					
	11010201	Local Government Share of VAT	319,084,074.00	319,084,074.00	393,001,773.49	73,917,699.5	327,648,490.25
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
	11010303	Local Government Share of Excess Crude Account	91,108,056.00	91,108,056.00	-	(91,108,056.0)	49,879,558.84
		STATUTORY REVENUE TOTAL	2,063,347,475.00	2,063,347,475.00	1,987,030,948.09	(76,316,526.9)	1,891,553,604.04
2	12	INDEPENDENT REVENUE					
	1201	TAX REVENUE					
2A	120101	PERSONAL TAXES					
	12010101	Community Development/Poll Tax			-	-	-
	12010104	Arrears: Community or Poll Tax			-	-	-
	12010105	Dev. Tax or Levy			-	-	-
	12010106	Arrears: Dev. Tax or Levy			-	-	-
	12010107	Cattle Tax (Where Applicable)			-	-	-
	12010108	Arrears: Cattle Tax (Where Applicable)			-	-	-
	12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)			-	-	-
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)			-	-	-
	12010111	Produce Sales Tax			-	-	-
	12010112	Entertainment Tax			-	-	-
		PERSONAL TAXES TOTAL	-	-	-	-	-
	1202	NON-TAX REVENUE					
2B	120201	LICENCES - GENERAL					
	12020102	Goldsmiths & Gold Dealer Licenses			-	-	-
	12020105	Radio/Television Station Licenses			-	-	-
	12020107	Boats & Canoe (Small Craft) Licence			-	-	-
	12020109	Registration of Voluntary Organizations			-	-	-
	12020110	Inland Water-Way License			-	-	-
	12020111	Bake House License	160,000.00	160,000.00	129,600.00	(30,400.0)	115,300.00
	12020112	Bicycles License & Hire Permits	100,000.00	100,000.00	81,000.00	(19,000.0)	72,100.00
	12020113	Briekmaking, Etc License	500,000.00	500,000.00	405,000.00	(95,000.0)	360,500.00
	12020114	Cart Licenses	180,969.00	180,969.00	146,700.00	(34,269.0)	130,600.00
	12020115	Dane Gun Licenses	820,500.00	820,500.00	664,800.00	(155,900.0)	591,500.00
	12020116	Cattle Dealer Licenses	670,020.00	670,020.00	542,800.00	(127,220.0)	483,100.00
	12020117	Dried Fish & Meat Licenses	500,000.00	500,000.00	405,000.00	(95,000.0)	360,500.00
	12020118	Pet (Dog) Licenses			-	-	-
	12020119	Fishing Permits			-	-	-
	12020120	Hawker'S Permits	555,600.00	555,600.00	450,000.00	(105,600.0)	400,500.00
	12020121	Hunting Permits	695,000.00	695,000.00	563,000.00	(132,000.0)	501,100.00
	12020122	Produce Buying Licenses	600,850.00	600,850.00	466,700.00	(134,150.0)	433,200.00
	12020123	Animal Health Certificate Licenses			-	-	-
	12020124	Abattoir/Slaughter Licenses	970,950.00	970,950.00	786,500.00	(184,450.0)	700,000.00
	12020125	Renewal of Fisher Licenses			-	-	-
	12020126	Hiring Services			-	-	-
	12020127	Borehole Drilling Licenses	568,732.00	568,732.00	460,700.00	(108,032.0)	410,000.00
	12020129	Cinematograph Licenses	200,000.00	200,000.00	162,000.00	(38,000.0)	144,200.00
	12020130	Liquor Licenses	100,000.00	100,000.00	81,000.00	(19,000.0)	72,100.00
	12020136	Trade Permit Licenses	180,700.00	180,700.00	146,500.00	(34,200.0)	130,400.00
	12020137	Motor Cycle Licence			-	-	-
	12020138	Hackney Permit Licence			-	-	-
	12020139	Buki Cigarettes Licence			-	-	-
	12020140	Auctioneer Licence			-	-	-
	12020141	Registration of Septic Tank Dislodging			-	-	-
	12020142	Pit Sawing Licence			-	-	-
		LICENCES TOTAL	6,803,321.00	6,803,321.00	5,511,100.00	(1,292,221.0)	4,905,100.00
2E	120204	FEES - GENERAL					
	12020404	Trade Union Fees	355,402.41	355,402.41	288,000.00	(67,402.4)	256,300.00
	12020417	Contractor Registration Fees	250,327.00	250,327.00	202,800.00	(47,527.0)	180,500.00

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
	12020418	Marriage/ Divorce Fees			-	-	-
	12020419	Attestation of Bachelorhood & Spinsterhood Fees			-	-	-
	12020425	Disinfection of Produce Fees	181,172.00	181,172.00	146,800.00	(34,372.00)	130,700.00
	12020426	Court Summons Fees			-	-	-
	12020427	Tender Fees			-	-	-
	12020436	Bill Board Advertisement Fees	312,500.00	312,500.00	253,200.00	(59,300.00)	225,300.00
	12020440	Medical Consultancy Fees	235,130.00	235,130.00	190,500.00	(44,630.00)	169,500.00
	12020441	Laboratory Fees			-	-	-
	12020442	Association Fees			-	-	-
	12020443	Birth & Death Registration Fees	263,500.00	263,500.00	213,500.00	(50,000.00)	190,000.00
	12020444	Burial Fees			-	-	-
	12020445	Change of Ownership Fees	222,000.00	222,000.00	179,900.00	(42,100.00)	160,100.00
	12020446	Agricultural/Veterinary Services Fees	377,000.00	377,000.00	305,400.00	(71,600.00)	271,800.00
	12020448	Development Levies			-	-	-
	12020449	Business/Trade Operating Fees	262,000.00	262,000.00	212,300.00	(49,700.00)	188,900.00
	12020450	Inspection Fees			-	-	-
	12020451	Timber & Forest Fees	513,708.00	513,708.00	416,200.00	(97,508.00)	370,400.00
	12020453	Applications Fees			-	-	-
	12020454	Parking Fees			-	-	-
	12020455	Learning Driving Test Fees			-	-	-
	12020456	Wharf Landing Fees			-	-	-
	12020457	Entertainment, Drumming and Temporary Booth Permit Fees			-	-	-
	12020458	Control of Noise Permit Fees			-	-	-
	12020459	Naming of Street Registration Fees			-	-	-
	12020460	Tent At Sea Beach Permit Fees			-	-	-
	12020461	Beggars Minstrel Fees			-	-	-
	12020462	Open Air Preaching Permit Fees			-	-	-
	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			-	-	-
		FEES TOTAL	<u>2,972,739.41</u>	<u>2,972,739.41</u>	<u>2,408,600.00</u>	<u>(564,139.41)</u>	<u>2,143,500.00</u>
2F	120206	FINES - GENERAL	-	-	-	-	-
	12020601	Towing of Vehicle Fines and Fees			-	-	-
	12020602	Fines on Overdue Lost Library Books			-	-	-
	12020603	Impounding of Animals Fines			-	-	-
		FINES TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2G	120206	SALES - GENERAL	-	-	-	-	-
	12020601	Sales of Journal & Publications			-	-	-
	12020603	Sales of ID Cards	360,000.00	360,000.00	291,600.00	(68,400.00)	259,900.00
	12020604	Sales of Stores/Scraps/Unserviceable Items			-	-	-
	12020605	Sales of Vaccines	622,725.00	622,725.00	504,500.00	(118,225.00)	449,000.00
	12020607	Sales of Consultancy Registration Forms			-	-	-
	12020608	Sales of Improved Seeds/Chemical			-	-	-
	12020609	Proceeds from Sales of Farm Produce	869,725.00	869,725.00	704,500.00	(165,225.00)	627,000.00
	12020610	Proceeds from Sales of Goods by Public Auctions			-	-	-
	12020611	Proceeds from Sales of Govt. Vehicles			-	-	-
	12020612	Proceeds from Sales of Drugs and Medications			-	-	-
	12020614	Sales of Govt. Buildings			-	-	-
	12020615	Sales of Uniforms	370,000.00	370,000.00	299,700.00	(70,300.00)	266,700.00
		SALES TOTAL	<u>2,222,450.00</u>	<u>2,222,450.00</u>	<u>1,800,300.00</u>	<u>(422,150.00)</u>	<u>1,602,200.00</u>
2H	120207	EARNINGS - GENERAL	-	-	-	-	-
	12020701	Earnings from Consultancy Services			-	-	-
	12020702	Earnings from Laboratory Services			-	-	-
	12020703	Earnings from Hire of Plants & Equipment			-	-	-
	12020704	Earnings from the Use of Govt. Vehicles	2,234,665.00	2,234,665.00	1,809,900.00	(424,765.00)	1,610,800.00
	12020705	Earnings from the Use of Govt. Halls			-	-	-
	12020706	Earnings from Toll Gates			-	-	-
	12020707	Earnings from Medical Services			-	-	-
	12020708	Earnings from Agricultural Produce	1,006,161.00	1,006,161.00	815,000.00	(191,161.00)	725,400.00
	12020709	Earnings from Tourism/Culture/Arts Centres			-	-	-
	12020710	Earnings from Guest Houses			-	-	-
	12020711	Earnings from Commercial Activities	1,532,288.00	1,532,288.00	1,241,100.00	(291,188.00)	1,104,600.00
	12020712	Earnings from Environmental Sanitation Services			-	-	-
		EARNINGS TOTAL	<u>4,773,114.00</u>	<u>4,773,114.00</u>	<u>3,866,000.00</u>	<u>(907,114.00)</u>	<u>3,440,800.00</u>
2I	120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	-	-	-
	12020801	Rent on Govt. Quarters	804,021.00	804,021.00	651,200.00	(152,821.00)	579,600.00
	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	<u>804,021.00</u>	<u>804,021.00</u>	<u>651,200.00</u>	<u>(152,821.00)</u>	<u>579,600.00</u>
2J	120209	RENT ON LAND & OTHERS - GENERAL	-	-	-	-	-

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	
	12020901	Rent on Govt. Land	1,820,000.00	1,820,000.00	1,474,100.00	(345,900.0)	1,311,900.00
	12020903	Rents & Premium on the Allocation of Land	700,000.00	700,000.00	567,000.00	(133,000.0)	504,600.00
	12020904	Rents of Plots & Sites Services Programme	1,500,000.00	1,500,000.00	1,214,900.00	(285,100.0)	1,081,300.00
	12020905	Lease Rental	-	-	-	-	-
	12020906	Rents on Govt. Properties	2,300,000.00	2,300,000.00	1,862,800.00	(437,200.0)	1,657,900.00
		<b>RENT ON LAND &amp; OTHERS TOTAL</b>	<b>6,320,000.00</b>	<b>6,320,000.00</b>	<b>5,118,800.00</b>	<b>(1,201,200.0)</b>	<b>4,555,700.00</b>
2K	120210	REPAYMENTS - GENERAL	-	-	-	-	-
	12021002	Motor Vehicle Advances	-	-	-	-	-
	12021003	Bicycle Advances (Principal)	-	-	-	-	-
	12021004	Motor Vehicle Refurbishing Loan	-	-	-	-	-
	12021005	House Refurbishing Loan	-	-	-	-	-
	12021006	Refunds	-	-	-	-	-
		<b>REPAYMENTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2L	120211	INVESTMENT INCOME	-	-	-	-	-
	12021101	Operating Surplus	-	-	-	-	-
	12021102	Dividend Received	1,500,000.00	1,500,000.00	1,214,900.00	(285,100.0)	1,081,300.00
	12021103	Other Investment Income	-	-	-	-	-
		<b>INVESTMENT INCOME TOTAL</b>	<b>1,500,000.0</b>	<b>1,500,000.0</b>	<b>1,214,900.0</b>	<b>(285,100.0)</b>	<b>1,081,300.00</b>
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 Leges	-	-	-	-	-
	12021208	Interest on Loans to Government Owned Companies	-	-	-	-	-
	12021209	Interest on Debenture Loans	-	-	-	-	-
	12021210	Bank Interest	-	-	-	-	-
	12021211	Gains on Foreign Exchange	-	-	-	-	-
		<b>INTEREST EARNED TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	120214	RATES	-	-	-	-	-
	12021401	Tenement Rate	-	-	-	-	-
	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	-	-	-	-	-
		<b>RATES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2P	120215	WISCELLANEOUS	-	-	-	-	-
	12021501	Mortuary Hearse and Cemetery Earnings	-	-	-	-	-
	12021502	Recovery of Losses and Overpayments	-	-	-	-	-
	12021503	Payment in Lieu of Registration Notices	210,572.59	210,572.59	170,700.00	(39,872.6)	151,900.00
	12021504	Unclaimed Deposit	-	-	-	-	-
	12021505	Indigene Certificate	771,960.00	771,960.00	625,300.00	(146,660.0)	556,500.00
		<b>WISCELLANEOUS TOTAL</b>	<b>982,532.59</b>	<b>982,532.59</b>	<b>796,000.00</b>	<b>(186,532.6)</b>	<b>708,400.00</b>
3	13	AID AND GRANTS	-	-	-	-	-
3A	1301	AID	-	-	-	-	-
	130101	DOMESTIC AIDS	-	-	-	-	-
	13010101	Current Domestic Aids	-	-	-	-	-
	13010102	Capital Domestic Aids	-	-	-	-	-
		<b>DOMESTIC AIDS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	130102	FOREIGN AIDS	-	-	-	-	-
	13010201	Current Foreign Aids	-	-	-	-	-
	13010202	Capital Foreign Aids	-	-	-	-	-
		<b>FOREIGN AIDS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3C	130203	DOMESTIC GRANTS	-	-	-	-	-
	13020301	Current Domestic Grants	-	-	-	-	-
	13020302	Capital Domestic Grants	-	-	-	-	-
		<b>DOMESTIC GRANTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3D	130204	FOREIGN GRANTS	-	-	-	-	-

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
	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 CRF 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	-	-	-	-	90,909,090.91
	14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	-
	14030303	Domestic Loans/ Borrowings from Other Entities/Organisations	-	-	-	-	-
		DOMESTIC LOANS/ BORROWINGS TOTAL	-	-	-	-	90,909,090.91
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	DESCRIPTION	NOTES TO THE FINANCIAL STATEMENTS CONT D					
		NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			N	N	N	N	N
	<b>EXPENDITURES</b>						
10	Personnel Cost	10					
	Salary (Excluding ORF Charges Salaries/Allowances)	10A	561,083,567.03	505,041,816.50	501,064,404.30	3,977,412.2	540,372,988.44
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	12,900,000.00	18,750,111.00	16,949,090.91	1,801,020.1	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		<u>573,983,567.03</u>	<u>523,791,927.50</u>	<u>518,013,495.21</u>	<u>5,770,432.3</u>	<u>540,372,988.44</u>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	14,521,187.00	1,391,687.00	1,243,444.09	148,242.9	25,090,874.44
	Utilities - General	13B	3,468,310.00	85,680.00	74,000.00	11,680.0	3,568,710.00
	Materials and Supplies - General	13C	6,165,000.00	26,780,000.00	26,217,627.27	542,372.7	1,674,090.91
	Maintenance Services - General	13D	5,101,579.00	8,096,079.00	7,691,692.77	404,386.2	8,898,832.23
	Training - General	13E	500,000.00	50,000.00	-	50,000.0	3,976,787.95
	Other Services - General	13F	93,560,260.00	49,762,260.00	48,188,472.26	1,573,787.7	47,722,882.93
	Consulting and Professional Services	13G	5,000,000.00	2,425,500.00	2,303,286.55	122,213.5	7,360,594.55
	Fuel and Lubricants	13H	1,000,000.00	675,000.00	586,000.00	88,000.0	750,000.00
	Financial Charges	13I	10,000,000.00	12,370,200.00	12,284,835.16	85,364.8	6,422,509.65
	Miscellaneous Expenses	13J	56,188,620.00	93,995,142.00	90,952,727.81	3,042,414.2	51,759,205.76
	Overhead Cost Total		<u>195,504,956.00</u>	<u>195,611,548.00</u>	<u>189,542,085.91</u>	<u>6,069,462.1</u>	<u>157,224,588.42</u>
14	Loans and Advances						
	Staff Loans and Advances	14A	1,885,000.00	685,000.00	-	685,000.0	-
	Loans and Advances Total		<u>1,885,000.00</u>	<u>685,000.00</u>	<u>-</u>	<u>685,000.0</u>	<u>-</u>
15	Grants and Contributions						
	Local Grants and Contributions	15A	623,228,805.97	1,104,214,029.50	1,068,370,149.92	35,843,879.6	904,700,343.56
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		<u>623,228,805.97</u>	<u>1,104,214,029.50</u>	<u>1,068,370,149.92</u>	<u>35,843,879.6</u>	<u>904,700,343.56</u>
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	15,597,048.00	44,710,548.00	42,986,383.64	1,724,164.4	1,845,800.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		<u>15,597,048.00</u>	<u>44,710,548.00</u>	<u>42,986,383.64</u>	<u>1,724,164.4</u>	<u>1,845,800.00</u>
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	59,554,890.45
	Interest - Internal Public Debt	17C	180,526,276.00	154,245,000.00	145,491,307.90	8,753,692.1	85,128,449.09
	Public Debt Charges Total		<u>180,526,276.00</u>	<u>154,245,000.00</u>	<u>145,491,307.90</u>	<u>8,753,692.1</u>	<u>144,683,339.55</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	64,000,000.00	38,700,000.00	38,361,247.24	338,752.8	41,207,911.24
	Construction/Provision of Fixed Assets	20B	335,000,000.00	22,000,000.00	1,818,181.82	20,181,818.2	-
	Rehabilitation/Repairs of Fixed Assets	20C	-	4,355,100.00	3,643,741.45	711,358.6	2,363,000.00
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	100,000,000.00	1,412,500.00	-	1,412,500.0	-
	Capital Expenditure Total		<u>499,000,000.00</u>	<u>66,467,600.00</u>	<u>43,823,170.51</u>	<u>22,644,429.5</u>	<u>43,570,911.24</u>
	<b>TOTAL EXPENDITURE</b>		<u>2,089,725,653.00</u>	<u>2,089,725,653.00</u>	<u>2,008,226,573.09</u>	<u>81,499,079.9</u>	<u>1,792,397,981.20</u>

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED	FINAL BUDGET	ACTUAL 2016	VARIANCE	ACTUAL 2017
			BUDGET 2016	2016			
			N	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)	561,033,567.03	505,041,816.50	501,064,404.30	3,977,412.20	540,372,999.44
	21010102	Overtime Payments	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	12,900,000.00	10,750,111.00	16,949,089.91	1,801,020.09	-
	21010104	Salary Arrears	-	-	-	-	-
		TOTAL	<u>561,033,567.03</u>	<u>561,093,567.03</u>	<u>518,013,494.21</u>	<u>5,778,432.79</u>	<u>540,372,999.44</u>
	2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS					
10B	210201	Allowances					
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	22	OTHER RECURRENT COSTS					
13	2202	OVERHEAD COST					
13A	220201	TRAVEL AND TRANSPORT - GENERAL					
	22020101	Local travels and transport- training	14,521,167.00	921,167.00	790,909.09	130,277.91	25,046,344.44
	22020102	Local travels and transport- others	-	-	-	-	-
	22020103	International travels & transport- training	-	400,000.00	385,545.00	14,455.00	-
	22020104	International travels- others	-	-	-	-	-
	22020105	Hotel Accommodation - Local	-	-	-	-	-
	22020106	Hotel Accommodation - International	-	25,000.00	23,500.00	1,500.00	30,000.00
	22020107	Hotel Accommodation - Local Training	-	-	-	-	14,530.00
	22020108	Hotel Accommodation - International Training	-	-	-	-	-
	22020109	Per Diem/Estados	-	45,500.00	43,480.00	2,020.00	-
		TOTAL	<u>14,521,167.00</u>	<u>1,391,667.00</u>	<u>1,243,444.09</u>	<u>148,247.91</u>	<u>25,080,874.44</u>
13B	220202	UTILITIES - GENERAL					
	22020201	Electricity Charges	3,468,310.00	35,680.00	34,000.00	1,680.00	3,458,310.00
	22020202	Telephone Charges	-	-	-	-	-
	22020203	Internet Access Charges	-	-	-	-	-
	22020204	Satellite Broadcasting Access Charges	-	50,000.00	40,000.00	10,000.00	-
	22020205	Water Rates	-	-	-	-	-
	22020206	Sewerage Charges	-	-	-	-	110,400.00
	22020207	Leased Communication Lines	-	-	-	-	-
	22020208	Software Charges/License Renewal	-	-	-	-	-
	22020209	Interactive Learning	-	-	-	-	-
	22020210	Multiyear Traffic Order	-	-	-	-	-
	22020211	Other Utility Charges	-	-	-	-	-
		TOTAL	<u>3,468,310.00</u>	<u>85,680.00</u>	<u>74,000.00</u>	<u>11,680.00</u>	<u>3,568,710.00</u>
13C	220203	MATERIALS AND SUPPLIES - GENERAL					
	22020301	Office Stationeries/Computer Consumables	385,000.00	1,995,000.00	1,832,145.45	162,854.55	884,880.91
	22020302	Books	-	17,500.00	15,000.00	2,500.00	-
	22020303	Newspapers	-	-	-	-	-
	22020304	Magazines and Periodicals	-	110,000.00	106,300.00	3,700.00	20,000.00
	22020305	Printing of Non Security Documents	770,000.00	70,000.00	-	70,000.00	550,000.00
	22020306	Printing of Security Documents	-	37,500.00	30,000.00	7,500.00	70,000.00
	22020307	Drugs/Laboratory/Medical Supplies	2,000,000.00	5,300,000.00	5,299,181.82	818.18	170,000.00
	22020308	Field and Camping Materials/Supplies	-	-	-	-	-
	22020309	Uniforms and Other Clothing	-	-	-	-	-
	22020310	Teaching Aids/Instructional Materials	-	1,100,000.00	1,050,000.00	50,000.00	-
	22020311	Food stuff/Catering Materials/Supplies	3,000,000.00	2,700,000.00	2,500,000.00	200,000.00	-
	22020312	Chemicals and Reagents Materials/Supplies	-	-	-	-	-
	22020313	Other Materials and Supplies	-	15,430,000.00	15,385,000.00	45,000.00	-
		TOTAL	<u>6,165,000.00</u>	<u>26,780,000.00</u>	<u>26,217,627.27</u>	<u>562,372.73</u>	<u>1,674,880.91</u>
13D	220204	MAINTENANCE SERVICES GENERAL					
	22020401	Maintenance of Motor Vehicles/Transport Equipment	-	404,300.00	348,730.00	54,570.00	4,438,752.41
	22020402	Maintenance of Office Furniture	-	-	-	-	2,380,500.00
	22020403	Maintenance of Office Building/Residential Otrs	100,800.00	818,800.00	800,000.00	10,800.00	100,800.00
	22020404	Maintenance of Office/IT Equipment	500,000.00	100,000.00	-	100,000.00	-
	22020405	Maintenance of Plant and Generators	-	70,200.00	61,100.00	9,100.00	-
	22020406	Other Maintenance Services	3,250,000.00	5,650,000.00	5,747,882.77	102,137.23	885,000.00
	22020407	Maintenance of Air Conditioners	-	200,000.00	165,000.00	35,000.00	-
	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	-	210,000.00	168,000.00	42,000.00	1,250,778.82
	22020413	Minor Road Maintenance	1,250,778.82	450,778.82	400,000.00	50,778.82	-
		TOTAL	<u>5,101,578.82</u>	<u>8,096,078.82</u>	<u>7,661,692.77</u>	<u>434,386.05</u>	<u>8,888,822.23</u>
13E	220205	TRAINING GENERAL					
	22020501	Local Training	500,000.00	50,000.00	-	50,000.00	-
	22020502	International Training	-	-	-	-	-
	22020503	Other Trainings	-	-	-	-	-
	22020504	Seminars/Workshops and Conference	-	-	-	-	3,678,787.85
		TOTAL	<u>500,000.00</u>	<u>50,000.00</u>	<u>-</u>	<u>50,000.00</u>	<u>3,678,787.85</u>
13F	220206	OTHER SERVICE - GENERAL					
	22020601	Security Services	85,960,260.00	34,960,260.00	34,341,199.54	618,060.46	31,641,920.66

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED	FINAL BUDGET	ACTUAL 2016	VARIANCE	ACTUAL 2017
			BUDGET 2016	2016	2016		2017
			N	N	N	N	N
	2202002	Office Rent	-	11,202,000.00	11,120,000.00	82,000.00	-
	2202003	Residential Rent	-	-	-	-	-
	2202004	Security Vote (Including Operations)	4,600,000.00	2,600,000.00	2,537,272.72	72,727.28	15,694,522.27
	2202005	Cleaning and Furnigation Services	1,500,000.00	100,000.00	-	100,000.00	386,540.00
	2202006	Land Uses Charges	500,000.00	300,000.00	200,000.00	100,000.00	-
	2202007	Rescue Service	1,000,000.00	800,000.00	-	800,000.00	-
		<b>TOTAL</b>	<b>93,560,260.00</b>	<b>49,752,000.00</b>	<b>48,188,472.26</b>	<b>1,573,787.74</b>	<b>47,722,882.83</b>
136	220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	-	-	-	-	-
	22020701	Financial Consulting	1,000,000.00	400,000.00	372,832.00	27,168.00	315,140.00
	22020702	Information Technology Consulting	-	60,000.00	50,000.00	10,000.00	-
	22020703	Legal Services	-	-	-	-	-
	22020704	Engineering Services	-	-	-	-	-
	22020705	Architectural Services	500,000.00	250,000.00	230,000.00	20,000.00	-
	22020706	Surveying Services	-	300,000.00	280,000.00	20,000.00	-
	22020707	Agricultural Consulting	-	320,000.00	305,000.00	15,000.00	-
	22020708	Medical Consulting	-	-	-	-	3,500,000.00
	22020709	Other Consultancy Services	-	485,000.00	470,000.00	15,000.00	-
	22020710	Auditing	3,500,000.00	810,500.00	595,454.55	15,045.45	3,545,454.55
		<b>TOTAL</b>	<b>5,000,000.00</b>	<b>2,435,500.00</b>	<b>2,303,286.55</b>	<b>122,213.45</b>	<b>3,380,584.55</b>
138	220208	FUEL AND LUBRICANTS - GENERAL	-	-	-	-	-
	22020801	Motor Vehicle Fuel Cost	1,000,000.00	500,000.00	426,000.00	74,000.00	750,000.00
	22020802	Other Transport Equipments Fuel Cost	-	-	-	-	-
	22020803	Plant/Generator Fuel Cost	-	175,000.00	160,000.00	15,000.00	-
	22020804	Aircraft Fuel Cost	-	-	-	-	-
	22020805	Boat Fuel Cost	-	-	-	-	-
	22020806	Cooking Gas Fuel Cost	-	-	-	-	-
		<b>TOTAL</b>	<b>1,000,000.00</b>	<b>675,000.00</b>	<b>586,000.00</b>	<b>89,000.00</b>	<b>750,000.00</b>
131	220209	FINANCIAL CHARGES - GENERAL	-	-	-	-	-
	22020901	Bank charges (Other Than Interest)	10,000,000.00	12,370,200.00	12,294,835.16	85,364.84	6,422,508.65
	22020902	Insurance Premium	-	-	-	-	-
	22020903	Loss on Foreign Exchange	-	-	-	-	-
	22020904	Other ODF Bank Charges	-	-	-	-	-
	22020905	Admin Charges (AAAC)	-	-	-	-	-
		<b>TOTAL</b>	<b>10,000,000.00</b>	<b>12,370,200.00</b>	<b>12,294,835.16</b>	<b>85,364.84</b>	<b>6,422,508.65</b>
133	220210	MISCELLANEOUS EXPENSES - GENERAL	-	-	-	-	-
	22021001	Refreshment and Meals	2,508,620.00	508,620.00	-	508,620.00	10,665,759.61
	22021002	Honorarium and Sitting Allowance	1,120,000.00	3,520,000.00	3,465,607.50	54,392.50	4,164,950.00
	22021003	Publicity and Advertisements	13,000,000.00	2,000,000.00	1,678,386.36	320,613.64	1,690,756.56
	22021004	Medical Expenses - Local	3,000,000.00	2,500,000.00	2,043,000.00	457,000.00	2,030,000.00
	22021006	Postage and Courier Services	-	-	-	-	510,000.00
	22021007	Welfare Packages	2,000,000.00	12,500,000.00	12,199,519.99	300,480.01	7,832,570.00
	22021008	Subscription to Professional Bodies	-	-	-	-	-
	22021009	Sporting Activities	1,000,000.00	180,000.00	150,000.00	30,000.00	1,180,000.00
	22021010	Direct Teaching and Laboratory Cost	1,000,000.00	340,000.00	-	340,000.00	-
	22021014	Annual Budget Expenses and Administration	2,000,000.00	800,000.00	600,000.00	200,000.00	15,000.00
	22021019	Medical Expenses - International	5,000,000.00	-	-	-	-
	22021020	Foreign Scholarship Scheme	-	-	-	-	93,000.00
	22021021	Special Days Celebrations	-	-	-	-	2,360,000.00
	22021022	Youth Corps Allowance	-	-	-	-	680,000.00
	22021023	Development Plan Preparation Expenses	-	-	-	-	988,677.29
	22021024	Final Account Preparation Expenses	-	4,895,200.00	4,813,636.36	171,563.64	-
	22021025	Other Miscellaneous Expenses	25,560,000.00	66,564,322.00	65,691,577.90	674,744.40	1,641,409.39
	22021026	Monitoring and Evaluation	-	95,000.00	90,000.00	5,000.00	7,028,050.00
	22021027	Daily Rate Allowances	-	-	-	-	1,050,000.00
	22021028	Election Logistics	-	-	-	-	3,688,030.91
		<b>TOTAL</b>	<b>56,188,620.00</b>	<b>93,995,142.00</b>	<b>90,952,727.91</b>	<b>3,042,414.19</b>	<b>91,758,265.76</b>
14	2203	LOANS AND ADVANCES	-	-	-	-	-
14A	220301	STAFF LOANS AND ADVANCES - GENERAL	-	-	-	-	-
	22030101	Motor Cycle Advances	-	-	-	-	-
	22030102	Bicycle Advances	-	-	-	-	-
	22030103	Refurbishing Advances	1,885,000.00	685,000.00	-	685,000.00	-
	22030104	Correspondence Advances	-	-	-	-	-
	22030105	Spectacle Advances	-	-	-	-	-
	22030106	Motor Vehicle Advances	-	-	-	-	-
	22030107	Furnishing Advances	-	-	-	-	-
	22030108	Housing Loans	-	-	-	-	-
		<b>TOTAL</b>	<b>1,885,000.00</b>	<b>685,000.00</b>	<b>-</b>	<b>685,000.00</b>	<b>-</b>
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	10,000,000.00	1,000,000.00	-	1,000,000.00	-
	22040104	Grants to Local Government - Capital	90,000,000.00	5,000,000.00	-	5,000,000.00	-
	22040105	Grants to Government Owned Companies - Current	-	-	-	-	-
	22040106	Grant to Government Owned Companies - Capital	-	-	-	-	-
	22040107	Grants to Private Companies - Current	40,100,261.00	10,100,261.00	-	10,100,261.00	-
	22040108	Grants to Private Companies - Capital	40,267,265.00	10,267,265.00	-	10,267,265.00	-
	22040109	Grants to Communities/NGO's	2,000,000.00	1,300,000.00	1,100,000.00	200,000.00	-
	22040110	Contribution to State University	97,374,584.00	182,000,000.00	161,698,647.78	390,352.22	119,004,883.59

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED	FINAL BUDGET	ACTUAL 2016	VARIANCE	ACTUAL 2017
			BUDGET 2016	2016			
			N	N	N	N	N
	22040111	Grants/Allocation to Development Areas	-	-	-	-	721,125.63
	22040112	Contribution to Traditional Councils	30,550,000.00	45,025,000.00	44,489,766.42	536,233.58	41,504,516.99
	22040113	Contribution to Ministry for Local Government Affairs	10,000,000.00	15,500,000.00	15,000,634.30	499,365.70	26,178,929.05
	22040115	Contribution to Local Government Education Authority	276,588,656.97	712,372,664.50	711,972,282.28	400,461.11	630,010,272.06
	22040116	Contribution to Primary Health Care Development Agency	10,000,000.00	700,000.00	345,454.55	354,545.45	9,180,795.45
	22040117	Contribution to Local government Staff Pension Board	-	119,400,000.00	119,140,450.44	259,549.56	62,261,576.33
	22040118	Contribution to Local Government Service Commission	-	15,200,000.00	14,722,013.04	477,986.96	6,810,222.45
	22040119	Contribution to Auditor General Local Government	16,347,839.00	6,347,839.00	-	6,347,839.00	-
	22040120	Contingency	-	-	-	-	-
		TOTAL	<u>623,228,895.97</u>	<u>1,104,214,029.50</u>	<u>1,098,370,148.92</u>	<u>58,843,879.58</u>	<u>904,700,343.56</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	12,710,548.00	710,548.00	-	710,548.00	-
	22050104	Petroleum Subsidy	-	-	-	-	-
	22050106	Agricultural Inputs Subsidy	2,886,500.00	29,100,000.00	28,800,000.00	300,000.00	-
	22050107	Health Subsidy	-	600,000.00	550,000.00	50,000.00	-
	22050108	Religious Pilgrimage Subsidy	-	14,300,000.00	13,636,353.54	663,646.46	1,845,800.00
		TOTAL	<u>15,597,048.00</u>	<u>44,710,548.00</u>	<u>42,886,353.54</u>	<u>1,724,194.46</u>	<u>1,845,800.00</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	-	-	-	-	-
	22060202	Domestic Interest/Discount - Short term Borrowings	-	-	-	-	-
	22060203	Settlement of Liabilities	-	-	-	-	59,554,880.45
		TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,554,880.45</u>
17C	220603	INSURANCE PREMIUM	-	-	-	-	-
	22060301	Interest - Internal Public Debt	180,538,276.00	154,245,000.00	145,491,807.80	8,753,692.20	65,129,449.09
		TOTAL	<u>180,538,276.00</u>	<u>154,245,000.00</u>	<u>145,491,807.80</u>	<u>8,753,692.20</u>	<u>65,129,449.09</u>
18	2207	TRANSFERS	-	-	-	-	-
18A	220701	TRANSFERS TO OTHER FUNDS	-	-	-	-	-
	22070101	Transfer to GDP	-	-	-	-	-
	22070102	Transfer to Sovereign Health Fund	-	-	-	-	-
	22070103	Transfer to Sinking Fund	-	-	-	-	-
	22070105	Transfer to Contingencies Fund	-	-	-	-	-
	22070109	Transfer to Joint Project Account (WBAI)	-	-	-	-	-
		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	-	-	-	-	-
	23010102	Purchase of Office Building	-	-	-	-	-
	23010103	Purchase of Residential Buildings	-	-	-	-	-
	23010104	Purchase of Motor Cycles	-	-	-	-	-
	23010105	Purchase of Motor Vehicles	50,000,000.00	38,700,000.00	38,391,247.24	338,752.76	41,207,911.24
	23010106	Purchase of Vans	-	-	-	-	-
	23010107	Purchase of Trucks	-	-	-	-	-
	23010108	Purchase of Buses	14,000,000.00	-	-	-	-
	23010109	Purchase of Sea Boats	-	-	-	-	-
	23010110	Purchase of Ships	-	-	-	-	-
	23010111	Purchase of Trains	-	-	-	-	-
	23010112	Purchase of Office Furniture and Fittings	-	-	-	-	-
	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 Cabinet/ 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	-	-	-	-	-
	23010128	Purchase of Security Equipment	-	-	-	-	-
	23010129	Purchase of Industrial Equipment	-	-	-	-	-
	23010130	Purchase of Recreational Facilities	-	-	-	-	-
	23010131	Purchase of Air Navigational Equipment	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED	FINAL BUDGET	ACTUAL 2016	VARIANCE	ACTUAL 2017
			BUDGET 2018	2018	2016		2017
			N	N	N	N	N
	2301032	Purchase of Defense Equipment			-	-	-
	2301033	Purchase of Surveying Equipment			-	-	-
	2301034	Purchase of Diving Equipment			-	-	-
	2301035	Kitting of Armed Forces Personnel			-	-	-
	2301036	Beam Saluting and Ceremonials			-	-	-
	2301037	Purchase of Ship Spare Maintenance			-	-	-
	2301038	Purchase of Aero Spares Maintenance			-	-	-
	2301039	Purchase of fertilizer			-	-	-
		<b>PURCHASE OF FIXED ASSETS - TOTAL</b>	<b>84,000,000.00</b>	<b>38,700,000.00</b>	<b>38,961,247.24</b>	<b>338,752.76</b>	<b>41,207,911.24</b>
208	230201	<b>CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>					
	23020101	Construction/Provision of Office Buildings	30,000,000.00	5,000,000.00	-	5,000,000.00	-
	23020102	Construction/Provision of Residential Buildings					
	23020103	Construction/Provision of Electricity		2,000,000.00	1,818,181.82	181,818.18	-
	23020104	Construction/Provision of Housing					
	23020105	Construction/Provision of Water Facilities	65,000,000.00	5,000,000.00	-	5,000,000.00	-
	23020106	Construction/Provision of Hospital/Health Centers					
	23020107	Construction/Provision of Public Schools					
	23020110	Construction/Provision of Fire Fighting Stations					
	23020111	Construction/Provision of Libraries					
	23020112	Construction/Provision of Sporting Facilities					
	23020113	Construction/Provision of Agricultural Facilities					
	23020114	Construction/Provision of Roads	200,000,000.00	5,000,000.00	-	5,000,000.00	-
	23020115	Construction/Provision of Rail-ways					
	23020116	Construction/Provision of Water Ways	15,000,000.00	3,000,000.00	-	3,000,000.00	-
	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	25,000,000.00	2,000,000.00	-	2,000,000.00	-
	23020125	Construction of Power generating Plants					
	23020126	Construction/Provision of Cemeteries					
	23020127	Construction/Provision of ICT Infrastructures					
		<b>CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL</b>	<b>335,000,000.00</b>	<b>22,000,000.00</b>	<b>1,818,181.82</b>	<b>20,181,818.18</b>	<b>-</b>
20C	230301	<b>REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>					
	23030101	Rehabilitation/Repairs - Residential Building					
	23030102	Rehabilitation/Repairs - Electricity		1,700,000.00	1,643,741.45	56,258.55	363,000.00
	23030103	Rehabilitation/Repairs - Housing					
	23030104	Rehabilitation/Repairs - Water Facilities					
	23030105	Rehabilitation/Repairs - Hospital/Health Centers					
	23030106	Rehabilitation/Repairs - Public Schools					
	23030109	Rehabilitation/Repairs - Fire Fighting Stations					
	23030110	Rehabilitation/Repairs - Libraries					
	23030111	Rehabilitation/Repairs - Sporting Facilities					
	23030112	Rehabilitation/Repairs - Agricultural Facilities					
	23030113	Rehabilitation/Repairs - Roads		155,100.00	-	155,100.00	-
	23030114	Rehabilitation/Repairs - Rail Ways					
	23030115	Rehabilitation/Repairs - Water Ways		2,500,000.00	2,000,000.00	500,000.00	-
	23030116	Rehabilitation/Repairs - Air Port/Aerodromes					
	23030118	Rehabilitation/Repairs - Recreational Facilities					
	23030119	Rehabilitation/Repairs - Air Navigational Equipment					
	23030121	Rehabilitation/Repairs - Office Buildings					2,000,000.00
	23030122	Rehabilitation/Repairs - Boundaries					
	23030123	Rehabilitation/Repairs - Traffic/Street Lights					
	23030124	Rehabilitation/Repairs - Markets/Parks					
	23030125	Rehabilitation/Repairs - Power Generating Plants					
	23030126	Rehabilitation/Repairs of Cemeteries					
	23030127	Rehabilitation/Repairs - ICT Infrastructures					
		<b>REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL</b>	<b>-</b>	<b>4,355,100.00</b>	<b>3,643,741.45</b>	<b>711,338.55</b>	<b>2,363,000.00</b>
20D	230401	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
	23040101	Tree Planting					
	23040102	Erosion & Flood Control					
	23040103	Wild life Conservation					
	23040104	Industrial Pollution Preservation & Control					
	23040105	Water Pollution Prevention & Control					
		<b>PRESERVATION OF THE ENVIRONMENT - TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20E	230501	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
	23050101	Research and Development	100,000,000.00	1,000,000.00	-	1,000,000.00	-
	23050102	Computer Software Acquisition		412,500.00	-	412,500.00	-
	23050103	Monitoring and Evaluation					
	23050104	Anniversaries/Celebration					
	23050107	Margin For Increase In Costs					
	23050128	Repayment of Capital Loan					
		<b>ACQUISITION OF NON TANGIBLE ASSETS - TOTAL</b>	<b>100,000,000.00</b>	<b>1,412,500.00</b>	<b>-</b>	<b>1,412,500.00</b>	<b>-</b>
		<b>CAPITAL EXPENDITURE TOTAL</b>	<b>489,000,000.00</b>	<b>66,467,600.00</b>	<b>43,823,170.51</b>	<b>22,644,439.49</b>	<b>43,570,911.24</b>

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES		2018	2017
21	CASH AND BANK BALANCES	<b>N</b>	<b>N</b>
	Cash Account	—	—
	First Bank (2003518546)	8,350.94	26,128.94
	Shongom Micro-Finance Bank (0308011949)	(230,567.5)	(429,467.5)
	Zenith Bank (1010649636)	(3,084.90)	6,762.10
		<u>(225,301.46)</u>	<u>(396,576.46)</u>
29	PUBLIC FUNDS		
	Consolidated Revenue Fund - Surplus/(Deficit)	—	(396,576.46)
	Capital Development Fund - Surplus/(Deficit)	(225,301.46)	—
		<u>(225,301.46)</u>	<u>(396,576.46)</u>