

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

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

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

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CORPORATE INFORMATION

COUNCIL MEMBERS

- | | | | |
|-----|----------------------|---|---------------|
| 1. | Ahmed Jamilu Shabewa | - | Chairman |
| 2. | Malala Umar Manu | - | Vice Chairman |
| 3. | Abdulkadir Abubakar | - | Councilor |
| 4. | Babayo Hassan | - | Councilor |
| 5. | Tafida Jalo | - | Councilor |
| 6. | Adamu Umar | - | Councilor |
| 7. | Muhammed S. Umar | - | Councilor |
| 8. | Hussaini Shehu | - | Councilor |
| 9. | Musa Danlami | - | Councilor |
| 10. | Aminu Hussaini | - | Councilor |
| 11. | Abdullahi Salima | - | Councilor |
| 12. | Siddi Maikudi | - | Councilor |
| 13. | Abdullahi Labaran | - | Councilor |

MANAGEMENT AND HEADS OF DEPARTMENT

- | | | | |
|-------|------------------------|---|-----------------------|
| (i) | Dahiru Kawu | - | Secretary |
| (ii) | Abubakar Hayatu | - | Deputy Secretary (DS) |
| (iii) | Ahmed Usman Moh'd. | - | Treasurer |
| (iv) | Bello Gurama | - | HOD; Agric Department |
| (v) | Mohammed Usman | - | HOD; PHC Department |
| (vi) | Ayuba Moh'd. Julde | - | HOD; Works Department |
| (vii) | Moh'd. Kabir Abdullahi | - | HOD; ESD Department |

BANKERS

Fidelity Bank PLC
FCMB Bank PLC
Zenith Bank PLC
Access Bank PLC
Bubayero Microfinance Bank

AUDITORS

UMARU B. KINAFI & 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 Dukku 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.



14/5/19

Treasurer

Dukku Local Government Council



14/5/19

Chairman

Dukku Local Government Council

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,360,498,979.32	1,957,956,503.14
Independent Revenue	37,153,600.00	36,956,100.00
Total Receipts	<u>2,397,652,579.32</u>	<u>1,994,912,603.14</u>
Payments		
Personnel Cost	(694,404,381.79)	(730,983,584.56)
Social Benefits	-	-
Overhead Cost	(471,635,982.40)	(230,445,586.93)
Loans and Advances	-	-
Grants and Contributions	(811,186,762.10)	(822,564,056.30)
Subsidies	(47,434,763.64)	(100,000.00)
Transfers to Other Funds	-	-
Total Payments	<u>(2,024,661,889.93)</u>	<u>(1,784,093,227.80)</u>
Net Cash flow from Operating Activities	<u>372,990,689.39</u>	<u>210,819,375.34</u>
Investing Activities		
Purchase of Fixed Assets	(68,697,361.53)	(46,930,751.24)
Construction/Provision of Fixed Assets	(71,759,361.99)	(58,735,040.80)
Rehabilitation/Repairs of Fixed Assets	(61,626,046.72)	(14,715,700.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(1,838,450.92)	-
Net Cash Flow from Investing Activities	<u>(203,921,221.16)</u>	<u>(120,381,492.04)</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	(168,927,407.90)	(181,290,272.09)
Net Cash Flow from Financing Activities	<u>(168,927,407.90)</u>	<u>(90,381,181.18)</u>
Net Surplus/(Deficit) for the Year	142,060.33	56,702.12
Add: Opening Balance	88,924.43	32,222.31
Closing Cash Balance	<u>230,984.76</u>	<u>88,924.43</u>

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

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	230,984.76	88,924.43
TOTAL ASSETS		230,984.76	88,924.43
LIABILITIES			
Public Funds	29	230,984.76	88,924.43
TOTAL LIABILITIES		230,984.76	88,924.43

 14/5/19

TREASURER

 14/5/2019

SECRETARY

 14/5/19

EXECUTIVE CHAIRMAN

**DUKKU 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 ₦
OPENING BALANCE				88,924.43		32,222.31
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,452,842,380.00	2,452,842,380.00	2,360,498,979.32	(92,343,400.7)	1,957,956,503.14
Independent Revenue	2	43,710,000.00	43,710,000.00	37,153,600.00	(6,556,400.0)	36,956,100.00
Capital Receipts and Other Revenue Sources	3	500,000.00	500,000.00	-	(500,000.0)	90,909,090.91
TOTAL REVENUE		2,497,052,380.00	2,497,052,380.00	2,397,652,579.32	(99,399,800.7)	2,085,821,694.05
TOTAL RECEIPTS		2,497,052,380.00	2,497,052,380.00	2,397,741,503.75	(99,399,800.7)	2,085,853,916.36
EXPENDITURE						
Personnel Cost	10	809,257,547.00	700,583,721.00	694,404,381.79	6,179,339.2	730,983,584.56
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	286,000,000.00	526,850,000.00	471,635,982.40	55,214,017.6	230,445,586.93
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	413,291,418.00	821,000,000.00	811,186,762.10	9,813,237.9	822,564,056.30
Subsidies	16	36,500,000.00	50,600,000.00	47,434,763.64	3,165,236.4	100,000.00
Public Debt Charges	17	200,000,000.00	172,357,654.00	168,927,407.90	3,430,246.1	181,290,272.09
TOTAL OPERATING EXPENDITURE		1,745,048,965.00	2,271,391,375.00	2,193,589,297.83	77,802,077.2	1,965,383,499.89
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		752,003,415.00	225,661,005.00	204,152,205.92	(177,201,877.9)	120,470,416.47
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	136,000,000.00	74,761,005.00	68,697,361.53	6,063,643.5	46,930,751.24
Construction/Provision of Fixed Assets	20B	350,003,415.00	80,500,000.00	71,759,361.99	8,740,638.0	58,735,040.80
Rehabilitation/Repairs of Fixed Assets	20C	196,000,000.00	67,400,000.00	61,626,046.72	5,773,953.3	14,715,700.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	70,000,000.00	3,000,000.00	1,838,450.92	1,161,549.1	-
TOTAL CAPITAL EXPENDITURE		752,003,415.00	225,661,005.00	203,921,221.16	21,739,783.8	120,381,492.04
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	230,984.76	-	88,924.43

**DUKKU 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 ₦
OPENING BALANCE		-	-	88,924.43	-	32,222.31
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,452,842,380.00	2,452,842,380.00	2,360,498,979.32	(92,343,400.68)	1,957,956,503.14
Independent Revenue	2	43,710,000.00	43,710,000.00	37,153,600.00	(6,556,400.00)	36,956,100.00
TOTAL REVENUE		2,496,552,380.00	2,496,552,380.00	2,397,741,503.75	(98,899,800.68)	1,994,944,825.45
EXPENDITURE						
Personnel Cost	10	809,257,547.00	700,583,721.00	694,404,381.79	6,179,339.21	730,983,584.56
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	286,000,000.00	526,850,000.00	471,635,982.40	55,214,017.60	230,445,586.93
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	413,291,418.00	821,000,000.00	811,186,762.10	9,813,237.90	822,564,056.30
Subsidies	16	36,500,000.00	50,600,000.00	47,434,763.64	3,165,236.36	100,000.00
Public Debt Charges	17	200,000,000.00	172,357,654.00	168,927,407.90	3,430,246.10	181,290,272.09
TOTAL OPERATING EXPENDITURE		1,745,048,965.00	2,271,391,375.00	2,193,589,297.83	77,802,077.17	1,965,383,499.89
BALANCE FOR THE PERIOD BEFORE TRANSFERS				204,152,205.92		29,561,325.56
TRANSFERS						
Transfer to Capital Development Fund				(203,921,221.16)		(29,472,401.13)
Transfer from Capital Development Fund		-	-	-	-	-
TRANSFERS TOTAL		-	-	(203,921,221.16)	-	(29,472,401.13)
CLOSING BALANCE		-	-	230,984.76	-	88,924.43

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

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE		-	-	-	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				203,921,221.16		29,472,401.13
Capital Receipts and Other Revenue Sources	3	500,000.00	500,000.00	-	(500,000.00)	90,909,090.91
CAPITAL RECEIPTS SUB-TOTAL		500,000.00	500,000.00	203,921,221.16	(500,000.00)	120,381,492.04
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE		500,000.00	500,000.00	203,921,221.16		120,381,492.04
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	20A	136,000,000.00	74,761,005.00	68,697,361.53	6,063,643.47	46,930,751.24
Construction/Provision of Fixed Assets - General	20B	350,003,415.00	80,500,000.00	71,759,361.99	8,740,638.01	58,735,040.80
Rehabilitation/Repairs of Fixed Assets - General	20C	196,000,000.00	67,400,000.00	61,626,046.72	5,773,953.28	14,715,700.00
Preservation of the Environment - General	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	70,000,000.00	3,000,000.00	1,838,450.92	1,161,549.08	-
TOTAL CAPITAL EXPENDITURE		752,003,415.00	225,661,005.00	203,921,221.16	21,739,783.84	120,381,492.04
CLOSING BALANCE		-	-	0.00		-

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Dukku 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	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
1	Government Share of FAAC (Statutory Revenue)	1					
	Local Government Share of FAAC		1,727,842,380.00	1,727,842,380.00	1,844,015,137.39	116,172,757.4	1,229,645,135.74
	Share of State IGR		25,000,000.00	25,000,000.00	4,003,126.14	(20,996,873.9)	22,365,763.92
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	14,126,875.33	14,126,875.3	-
	Exchange Difference		-	-	55,178,964.59	55,178,964.6	99,020,849.91
	Refund From Paris Club		-	-	-	-	172,388,874.63
	Recovered Excess Bank Charges		-	-	1,415,672.89	1,415,672.9	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		200,000,000.00	200,000,000.00	-	(200,000,000.0)	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64
	Local Government Share of VAT		400,000,000.00	400,000,000.00	441,759,202.98	41,759,203.0	367,636,975.10
	Local Government Share of Excess Crude Account		100,000,000.00	100,000,000.00	-	(100,000,000.0)	58,515,334.93
	Statutory Revenue Total		2,452,842,380.00	2,452,842,380.00	2,360,498,979.32	(92,343,400.7)	1,957,956,503.14
2	Independent Revenue						
	Personal Taxes	2A	-	-	-	-	-
	Licences - General	2B	5,000,000.00	5,000,000.00	10,739,300.00	5,739,300.0	1,482,400.00
	Fees - General	2E	24,660,000.00	24,660,000.00	12,720,900.00	(11,939,100.0)	13,817,800.00
	Fines - General	2F	100,000.00	100,000.00	-	(100,000.0)	-
	Sales - General	2G	1,200,000.00	1,200,000.00	810,700.00	(389,300.0)	2,515,500.00
	Earnings -General	2H	7,700,000.00	7,700,000.00	4,142,400.00	(3,557,600.0)	13,074,500.00
	Rent on Government Buildings - General	2I	1,700,000.00	1,700,000.00	1,428,900.00	(271,100.0)	2,710,400.00
	Rent on Land & Others - General	2J	1,500,000.00	1,500,000.00	2,281,300.00	781,300.0	393,000.00
	Repayments - General	2K	-	-	3,216,700.00	3,216,700.0	2,620,100.00
	Investment Income	2L	1,500,000.00	1,500,000.00	1,306,400.00	(193,600.0)	225,100.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	350,000.00	350,000.00	507,000.00	157,000.0	117,300.00
	Independent Revenue Total		43,710,000.00	43,710,000.00	37,153,600.00	(6,556,400.0)	36,956,100.00
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	500,000.00	500,000.00	-	(500,000.0)	-
	Other Revenue Sources and Capital Receipts - Total		500,000.00	500,000.00	-	(500,000.0)	90,909,090.91
	TOTAL REVENUE		2,497,052,380.00	2,497,052,380.00	2,397,652,579.32	(99,399,800.7)	2,085,821,694.05

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTE	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 K	FINAL BUDGET 2018 K	ACTUAL 2018 K	VARIANCE K	ACTUAL 2017 K
	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	1,727,842,380.00	1,727,842,380.00	1,844,015,137.39	116,172,757.4	1,229,645,135.74
	11010104	Share of State IGR	25,000,000.00	25,000,000.00	4,003,126.14	(20,996,873.9)	22,365,763.92
	11010105	Excess Petroleum Profit Tax (PPT Revenue)			14,126,875.33	14,126,875.3	-
	11010106	Exchange Difference			55,178,964.59	55,178,964.6	99,020,849.91
	11010107	Refund from Paris Club			-	-	172,388,874.63
	11010108	Recovered Excess Bank Charges			1,415,672.89	1,415,672.9	-
	11010109	Equalisation			-	-	-
	11010110	Budget Augmentation	200,000,000.00	200,000,000.00	-	(200,000,000.0)	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	400,000,000.00	400,000,000.00	441,759,202.98	41,759,203.0	367,636,975.10
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
	11010303	Local Government Share of Excess Crude Account	100,000,000.00	100,000,000.00	-	(100,000,000.0)	58,515,334.93
		STATUTORY REVENUE TOTAL	2,452,842,380.00	2,452,842,380.00	2,360,498,979.32	(92,343,400.7)	1,957,956,503.14
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			1,661,900.00	1,661,900.0	44,800.00
	12020105	Radio/Television Station Licenses			-	-	-
	12020107	Boats & Canoe (Small Craft) License			824,500.00	824,500.0	658,500.00
	12020109	Registration of Voluntary Organizations	100,000.00	100,000.00	-	(100,000.0)	-
	12020110	Inland Water-Way License			-	-	-
	12020111	Bake House License			-	-	-
	12020112	Bicycles License & Hire Permits			-	-	-
	12020113	Brickmaking, Etc License	50,000.00	50,000.00	140,900.00	90,900.0	14,600.00
	12020114	Cart Licenses			-	-	-
	12020115	Dane Gun Licenses	300,000.00	300,000.00	422,700.00	122,700.0	43,700.00
	12020116	Cattle Dealer Licenses	1,000,000.00	1,000,000.00	-	(1,000,000.0)	-
	12020117	Dried Fish & Meat Licenses	10,000.00	10,000.00	-	(10,000.0)	-
	12020118	Pet (Dog) Licenses			-	-	-
	12020119	Fishing Permits	20,000.00	20,000.00	-	(20,000.0)	-
	12020120	Hawker'S Permits			-	-	-
	12020121	Hunting Permits	20,000.00	20,000.00	-	(20,000.0)	-
	12020122	Produce Buying Licenses			-	-	-
	12020123	Animal Health Certificate Licenses			-	-	-
	12020124	Abattoir/Slaughter Licenses	1,000,000.00	1,000,000.00	-	(1,000,000.0)	-
	12020125	Renewal of Fisher Licenses			845,500.00	845,500.0	87,300.00
	12020126	Hiring Services	2,000,000.00	2,000,000.00	1,351,900.00	(648,100.0)	232,900.00
	12020127	Borehole Drilling Licenses			-	-	-
	12020129	Cinematograph Licenses			4,957,900.00	4,957,900.0	308,600.00
	12020130	Liquor Licenses			-	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTE	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
	12020136	Trade Permit Licences	500,000.00	500,000.00	-	(500,000.0)	-
	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	-	-	534,000.00	534,000.0	92,000.00
		LICENCES TOTAL	5,000,000.00	5,000,000.00	10,739,300.00	5,739,300.0	1,482,400.00
2E	120204	FEES - GENERAL					
	12020404	Trade Union Fees	10,000.00	10,000.00	-	(10,000.0)	-
	12020417	Contractor Registration Fees	1,000,000.00	1,000,000.00	-	(1,000,000.0)	-
	12020418	Marriage/ Divorce Fees	-	-	409,800.00	409,800.0	1,620,100.00
	12020419	Attestation of Bachelorhood & Spinsterhood Fees	-	-	-	-	-
	12020425	Disinfection of Produce Fees	-	-	-	-	-
	12020426	Court Summons Fees	-	-	-	-	-
	12020427	Tender Fees	10,000.00	10,000.00	-	(10,000.0)	-
	12020436	Bill Board Advertisement Fees	-	-	-	-	-
	12020440	Medical Consultancy Fees	-	-	-	-	-
	12020441	Laboratory Fees	-	-	-	-	-
	12020442	Association Fees	20,000.00	20,000.00	-	(20,000.0)	-
	12020443	Birth & Death Registration Fees	10,000.00	10,000.00	-	(10,000.0)	-
	12020444	Burial Fees	-	-	-	-	-
	12020445	Change of Ownership Fees	60,000.00	60,000.00	-	(60,000.0)	-
	12020446	Agricultural/Vetinary Services Fees	150,000.00	150,000.00	-	(150,000.0)	-
	12020448	Development Levies	11,500,000.00	18,000,000.00	5,884,900.00	(5,615,100.0)	1,220,400.00
	12020449	Business/Trade Operating Fees	1,400,000.00	1,400,000.00	3,459,400.00	2,059,400.0	-
	12020450	Inspection Fees	-	-	-	-	6,355,800.00
	12020451	Timber & Forest Fees	4,000,000.00	4,000,000.00	-	(4,000,000.0)	-
	12020453	Applications Fees	-	-	-	-	-
	12020454	Parking Fees	-	-	-	-	-
	12020455	Learning Driving Test Fees	-	-	-	-	-
	12020456	Wharf Landing Fees	4,000,000.00	-	2,206,400.00	(1,793,600.0)	380,100.00
	12020457	Entertainment, Drumming and Temporary Both Permit Fees	2,500,000.00	-	760,400.00	(1,739,600.0)	131,000.00
	12020458	Control of Noise Permit Fees	-	-	-	-	-
	12020459	Naming of Street Registration Fees	-	-	-	-	-
	12020460	Tent At Sea Beech Permit Fees	-	-	-	-	-
	12020461	Beggars Minstrel Fees	-	-	-	-	-
	12020462	Open Air Preaching Permit Fees	-	-	-	-	-
	12020463	Dislodging of Septic Tank Charges	-	-	-	-	4,110,400.00
	12020464	Night Soil Disposal/Depot Fees	-	-	-	-	-
	12020465	Registration of Night Soil Contractors Fees	-	-	-	-	-
	12020466	Vault Fees	-	-	-	-	-
	12020467	Sand Dredging Fees	-	-	-	-	-
		FEES TOTAL	24,660,000.00	24,660,000.00	12,720,900.00	(11,939,100.0)	13,817,800.00
2F	120205	FINES - GENERAL					
	12020501	Towing of Vehicle Fines and Fees	100,000.00	100,000.00	-	(100,000.0)	-
	12020502	Fines on Overdue Lost Library Books	-	-	-	-	-
	12020503	Impounding of Animals Fines	-	-	-	-	-
		FINES TOTAL	100,000.00	100,000.00	-	(100,000.0)	-
2G	120206	SALES - GENERAL					
	12020601	Sales of Journal & Publications	-	-	-	-	-
	12020603	Sales of ID Cards	-	-	810,700.00	810,700.0	2,515,500.00
	12020604	Sales of Stores/Scraps/Unservicable Items	200,000.00	200,000.00	-	(200,000.0)	-
	12020605	Sales of Vaccines	-	-	-	-	-
	12020607	Sales of Consultancy Registration Forms	-	-	-	-	-
	12020608	Sales of Improved Seeds/Chemical	-	-	-	-	-
	12020609	Proceeds from Sales of Farm Produce	1,000,000.00	1,000,000.00	-	(1,000,000.0)	-
	12020610	Proceeds from Sales of Goods By Public Auctions	-	-	-	-	-
	12020611	Proceeds from Sales of Govt. Vehicles	-	-	-	-	-
	12020612	Proceeds from Sales of Drugs and Medications	-	-	-	-	-
	12020614	Sales of Govt. Buildings	-	-	-	-	-
	12020615	Sales of Uniforms	-	-	-	-	-
		SALES TOTAL	1,200,000.00	1,200,000.00	810,700.0	(389,300.0)	2,515,500.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTE	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
2H	120207	EARNINGS -GENERAL				-	-
	12020701	Earnings from Consultancy Services			-	-	-
	12020702	Earnings from Laboratory Services			-	-	-
	12020703	Earnings from Hire of Plants & Equipment	500,000.00	500,000.00	-	(500,000.0)	-
	12020704	Earnings from the Use of Govt. Vehicles	1,000,000.00	1,000,000.00	3,041,700.00	2,041,700.0	524,000.00
	12020705	Earnings from the Use of Govt. Halls	500,000.00	500,000.00	-	(500,000.0)	-
	12020706	Earnings from Toll Gates			-	-	-
	12020707	Earnings from Medical Services	100,000.00	100,000.00	-	(100,000.0)	-
	12020708	Earnings from Agricultural Produce			-	-	-
	12020709	Earnings from Tourism/Culture/Arts Centres			-	-	-
	12020710	Earnings from Guest Houses			374,000.00	374,000.0	3,783,200.00
	12020711	Earnings from Commercial Activities	5,600,000.00	5,600,000.00	726,700.00	(4,873,300.0)	8,767,300.00
	12020712	Earnings from Environmental Sanitation Services			-	-	-
		EARNINGS TOTAL	7,700,000.00	7,700,000.00	4,142,400.00	(3,557,600.0)	13,074,500.00
2I	120208	RENT ON GOVERNMENT BUILDINGS - GENERAL				-	-
	12020801	Rent on Govt.Quarters	200,000.00	200,000.00	-	(200,000.0)	-
	12020802	Rent on Govt.offices			-	-	-
	12020803	Rent on Govt Buildings	1,500,000.00	1,500,000.00	1,428,900.00	(71,100.0)	2,710,400.00
	12020804	Rent on Conference Centres			-	-	-
	12020805	Rent on Building At Aerodromes			-	-	-
		RENT ON GOVERNMENT BUILDINGS TOTAL	1,700,000.00	1,700,000.00	1,428,900.00	(271,100.0)	2,710,400.00
2J	120209	RENT ON LAND & OTHERS - GENERAL				-	-
	12020901	Rent on Govt. Land	500,000.00	500,000.00	2,281,300.00	1,781,300.0	393,000.00
	12020903	Rents & Premium on the Allocation of Land			-	-	-
	12020904	Rents of Plots & Sites Services Programme	500,000.00	500,000.00	-	(500,000.0)	-
	12020905	Lease Rental			-	-	-
	12020906	Rents on Govt. Properties	500,000.00	500,000.00	-	(500,000.0)	-
		RENT ON LAND & OTHERS TOTAL	1,500,000.00	1,500,000.00	2,281,300.00	781,300.0	393,000.00
2K	120210	REPAYMENTS - GENERAL				-	-
	12021002	Motor Vehicle Advances			3,216,700.00	3,216,700.0	2,620,100.00
	12021003	Bicycle Advances (Principal)			-	-	-
	12021004	Motor Vehicle Refurbishing Loan			-	-	-
	12021005	House Refurbishing Loan			-	-	-
	12021006	Refunds			-	-	-
		REPAYMENTS TOTAL	-	-	3,216,700.0	3,216,700.0	2,620,100.00
2L	120211	INVESTMENT INCOME				-	-
	12021101	Operating Surplus			-	-	-
	12021102	Dividend Received	1,500,000.00	1,500,000.00	1,306,400.00	(193,600.0)	225,100.00
	12021103	Other Investment Income			-	-	-
		INVESTMENT INCOME TOTAL	1,500,000.0	1,500,000.0	1,306,400.0	(193,600.0)	225,100.00
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	-	-	-	-	-
2O	120214	RATES				-	-
	12021401	Tenement Rate			-	-	-
	12021402	Penalty For Tenement Rate			-	-	-
	12021403	Arreas of Tenement Rate			-	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTE	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	12021404	Ground Rent			-	-	-
	12021405	Federal Government Grant in Lieu of Tenement Rate			-	-	-
	12021406	State Government Grant in Lieu of Tenement Rate			-	-	-
		RATES TOTAL	-	-	-	-	-
2P	120215	MISCELLANEOUS					
	12021501	Mortuary Hearse and Cementry Earnings			-	-	-
	12021502	Recovery of Losses and Overpayments			-	-	-
	12021503	Payment in Lieu of Registration Notices			-	-	-
	12021504	Unclaimed Deposit			-	-	-
	12021505	Indigene Certificate	350,000.00	350,000.00	507,000.00	157,000.0	117,300.00
		MISCELLANEOUS TOTAL	350,000.00	350,000.00	507,000.00	157,000.0	117,300.00
3	13	AID AND GRANTS					
	1301	AID					
3A	130101	DOMESTIC AIDS					
	13010101	Current Domestic Aids			-	-	-
	13010102	Capital Domestic Aids			-	-	-
		DOMESTIC AIDS TOTAL	-	-	-	-	-
3B	130102	FOREIGN AIDS					
	13010201	Current Foreign Aids			-	-	-
	13010202	Capital Foreign Aids			-	-	-
		FOREIGN AIDS TOTAL	-	-	-	-	-
3C	130203	DOMESTIC GRANTS					
	13020301	Current Domestic Grants			-	-	-
	13020302	Capital Domestic Grants			-	-	-
		DOMESTIC GRANTS TOTAL	-	-	-	-	-
3D	130204	FOREIGN GRANTS					
	13020401	Current Foreign Grants			-	-	-
	13020402	Capital Foreign Grants			-	-	-
		FOREIGN GRANTS TOTAL	-	-	-	-	-
4	14	CAPITAL 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					

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTE	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	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	500,000.00	500,000.00	-	(500,000.0)	-
		EXTRAORDINARY ITEMS TOTAL	500,000.00	500,000.00	-	(500,000.0)	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
EXPENDITURES							
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	759,257,547.00	680,797,289.00	677,455,290.88	3,341,998.1	730,883,584.56
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	50,000,000.00	19,786,432.00	16,949,090.91	2,837,341.1	100,000.00
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		809,257,547.00	700,583,721.00	694,404,381.79	6,179,339.2	730,983,584.56
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	10,800,000.00	27,400,000.00	21,089,754.09	6,310,245.9	5,601,522.00
	Utilities - General	13B	3,500,000.00	24,200,000.00	21,777,600.00	2,422,400.0	5,458,510.00
	Materials and Supplies - General	13C	18,000,000.00	97,250,000.00	89,974,524.53	7,275,475.5	2,650,390.91
	Maintenance Services - General	13D	35,200,000.00	50,500,000.00	44,599,754.02	5,900,246.0	35,042,548.34
	Training - General	13E	10,000,000.00	42,600,000.00	39,740,900.00	2,859,100.0	3,609,887.95
	Other Services - General	13F	50,000,000.00	95,000,000.00	86,047,697.71	8,952,302.3	43,282,351.02
	Consulting and Professional Services	13G	8,000,000.00	62,100,000.00	55,418,454.55	6,681,545.5	14,866,943.41
	Fuel and Lubricants	13H	24,000,000.00	3,000,000.00	2,019,400.00	980,600.0	22,063,600.00
	Financial Charges	13I	7,000,000.00	13,000,000.00	11,565,436.74	1,434,563.3	5,949,955.72
	Miscellaneous Expenses	13J	119,500,000.00	111,800,000.00	99,402,460.76	12,397,539.2	91,919,877.58
	Overhead Cost Total		286,000,000.00	526,850,000.00	471,635,982.40	55,214,017.6	230,445,586.93
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	413,291,418.00	821,000,000.00	811,186,762.10	9,813,237.9	822,564,056.30
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		413,291,418.00	821,000,000.00	811,186,762.10	9,813,237.9	822,564,056.30
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	36,500,000.00	50,600,000.00	47,434,763.64	3,165,236.4	100,000.00
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		36,500,000.00	50,600,000.00	47,434,763.64	3,165,236.4	100,000.00
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	15,500,000.00	15,000,000.00	500,000.0	54,059,790.45
	Interest - Internal Public Debt	17C	200,000,000.00	156,857,654.00	153,927,407.90	2,930,246.1	127,230,481.64
	Public Debt Charges Total		200,000,000.00	172,357,654.00	168,927,407.90	3,430,246.1	181,290,272.09
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19	-	-	-	-	-
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	136,000,000.00	74,761,005.00	68,697,361.53	6,063,643.5	46,930,751.24
	Construction/Provision of Fixed Assets	20B	350,003,415.00	80,500,000.00	71,759,361.99	8,740,638.0	58,735,040.80
	Rehabilitation/Repairs of Fixed Assets	20C	196,000,000.00	67,400,000.00	61,626,046.72	5,773,953.3	14,715,700.00
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	70,000,000.00	3,000,000.00	1,838,450.92	1,161,549.1	-
	Capital Expenditure Total		752,003,415.00	225,661,005.00	203,921,221.16	21,739,783.8	120,381,492.04
	TOTAL EXPENDITURE		2,497,052,380.00	2,497,052,380.00	2,397,510,518.99	99,541,861.0	2,085,764,991.93

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTE	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	2	EXPENDITURE					
10	21	Personnel cost					
	2101	Salaries and Wages					
10A	210101	Salaries and Wages					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	759,257,547.00	680,797,289.00	677,455,290.88	3,341,998.12	730,883,584.56
	21010102	Overtime Payments	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	50,000,000.00	19,786,432.00	16,949,090.91	2,837,341.09	100,000.00
	21010130	Salary Arrears	-	-	-	-	-
	TOTAL		809,257,547.00	700,583,721.00	694,404,381.79	6,179,339.21	730,983,584.56
	2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS					
10B	210201	Allowances					
	TOTAL		-	-	-	-	-
	22	OTHER RECURRENT COSTS					
13	2202	OVERHEAD COST					
13A	220201	TRAVEL AND TRANSPORT - GENERAL					
	22020101	Local travels and transport: training	10,800,000.00	2,000,000.00	1,177,809.09	822,190.91	4,936,522.00
	22020102	Local travels and transport: others	-	3,500,000.00	2,984,500.00	515,500.00	480,000.00
	22020103	International travels & transport: training	-	5,500,000.00	4,734,345.00	765,655.00	-
	22020104	International travels: others	-	3,200,000.00	2,351,600.00	848,400.00	-
	22020105	Hotel Accommodation - Local	-	-	-	-	170,000.00
	22020106	Hotel Accommodation - International	-	-	-	-	15,000.00
	22020107	Hotel Accommodation - Local Training	-	-	-	-	-
	22020108	Hotel Accommodation - International Training	-	-	-	-	-
	22020109	Per Diems/Estacodes	-	13,200,000.00	9,841,500.00	3,358,500.00	-
	TOTAL		10,800,000.00	27,400,000.00	21,089,754.09	6,310,245.91	5,601,522.00
13B	220202	UTILITIES - GENERAL					
	22020201	Electricity Charges	2,000,000.00	19,000,000.00	17,894,700.00	1,105,300.00	5,050,010.00
	22020202	Telephone Charges	-	-	-	-	-
	22020203	Internet Access Charges	-	-	-	-	408,500.00
	22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
	22020205	Water Rates	500,000.00	2,200,000.00	1,294,300.00	905,700.00	-
	22020206	Sewerage Charges	-	-	-	-	-
	22020207	Leased Communication Lines	-	-	-	-	-
	22020208	Software Charges/License Renewal	1,000,000.00	3,000,000.00	2,588,600.00	411,400.00	-
	22020209	Interactive Learning	-	-	-	-	-
	22020210	Multiyear Traffic Order	-	-	-	-	-
	22020211	Other Utility Charges	-	-	-	-	-
	TOTAL		3,500,000.00	24,200,000.00	21,777,600.00	2,422,400.00	5,458,510.00
13C	220203	MATERIALS AND SUPPLIES - GENERAL					
	22020301	Office Stationeries/Computer Consumables	5,000,000.00	4,000,000.00	3,706,845.45	293,154.55	925,090.91
	22020302	Books	-	2,900,000.00	2,782,900.00	117,100.00	42,000.00
	22020303	Newspapers	-	-	-	-	-
	22020304	Magazines and Periodicals	-	-	-	-	-
	22020305	Printing of Non Security Documents	2,000,000.00	10,000,000.00	9,059,700.00	940,300.00	1,148,300.00
	22020306	Printing of Security Documents	2,000,000.00	3,200,000.00	2,372,300.00	827,700.00	385,000.00
	22020307	Drugs/Laboratory/Medical Supplies	5,000,000.00	35,000,000.00	33,312,379.08	1,687,620.92	150,000.00
	22020308	Field and Camping Materials Supplies	-	-	-	-	-
	22020309	Uniforms and Other Clothing	-	150,000.00	147,900.00	2,100.00	-
	22020310	Teachind Aids/Instructional Materials	1,000,000.00	12,000,000.00	10,589,700.00	1,410,300.00	-
	22020311	Food stuff/Cartering Materials Supplies	1,000,000.00	-	-	-	-
	22020312	Chemicals and Reagents Materials Supplies	-	15,000,000.00	13,627,400.00	1,372,600.00	-
	22020313	Other Materials and Supplies	2,000,000.00	15,000,000.00	14,375,400.00	624,600.00	-
	TOTAL		18,000,000.00	97,250,000.00	89,974,524.53	7,275,475.47	2,650,390.91
13D	220204	MAINTENANCE SERVICES GENERAL					
	22020401	Maintenance of Motor Vehicles/Transport Equipment	6,000,000.00	4,000,000.00	3,685,800.00	314,200.00	883,200.00
	22020402	Maintenance of Office Furniture	1,000,000.00	-	-	-	-
	22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	1,000,000.00	767,000.00	233,000.00	7,261,800.00
	22020404	Maintenance of Office/IT Equipment	-	-	-	-	-
	22020405	Maintenance of Plant and Generators	-	13,000,000.00	12,426,791.25	573,208.75	-
	22020406	Other Maintenance Services	2,700,000.00	13,000,000.00	12,211,062.77	788,937.23	194,500.00
	22020407	Maintenance of Air Conditioners	-	-	-	-	-
	22020408	Maintenance of Boats	-	-	-	-	15,000.00
	22020409	Maintenance of Railway Equipments	-	-	-	-	-
	22020410	Maintenance of Street Lights	-	-	-	-	-
	22020411	Maintenance of Communication Equipments	500,000.00	-	-	-	-
	22020412	Maintenance of Market/Public Places	2,000,000.00	7,000,000.00	4,963,300.00	2,036,700.00	15,341,448.34
	22020413	Minor Road Maintenance	18,000,000.00	12,500,000.00	10,545,800.00	1,954,200.00	11,346,600.00
	TOTAL		35,200,000.00	50,500,000.00	44,599,754.02	5,900,245.98	35,042,548.34

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTE	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
13E	220205	TRAINING GENERAL					
	22020501	Local Training	10,000,000.00	35,400,000.00	33,518,500.00	1,881,500.00	-
	22020502	International Training	-	7,000,000.00	6,077,500.00	922,500.00	-
	22020503	Other Trainings	-	200,000.00	144,900.00	55,100.00	-
	22020504	Seminars/Workshops and Conference	-	-	-	-	3,609,887.95
		TOTAL	10,000,000.00	42,600,000.00	39,740,900.00	2,859,100.00	3,609,887.95
13F	220206	OTHER SERVICE - GENERAL					
	22020601	Security Services	40,000,000.00	59,000,000.00	55,250,024.99	3,749,975.01	25,555,323.75
	22020602	Office Rent	-	6,000,000.00	5,000,000.00	1,000,000.00	750,000.00
	22020603	Residential Rent	1,200,000.00	-	-	-	7,833,700.00
	22020604	Security Vote (Including Operations)	6,000,000.00	19,000,000.00	17,312,972.72	1,687,027.28	7,963,227.27
	22020605	Cleaning and Furnishing Services	2,300,000.00	5,500,000.00	4,133,300.00	1,366,700.00	-
	22020606	Land Uses Charges	-	-	-	-	-
	22020607	Rescue Service	500,000.00	5,500,000.00	4,351,400.00	1,148,600.00	1,180,100.00
		TOTAL	50,000,000.00	95,000,000.00	86,047,697.71	8,952,302.29	43,282,351.02
13G	220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL					
	22020701	Financial Consulting	2,000,000.00	14,000,000.00	12,153,300.00	1,846,700.00	935,000.00
	22020702	Information Technology Consulting	-	-	-	-	-
	22020703	Legal Services	-	-	-	-	6,732,888.86
	22020704	Engineering Services	-	-	-	-	-
	22020705	Architectural Services	-	20,000,000.00	18,688,700.00	1,311,300.00	-
	22020706	Surveying Services	-	-	-	-	-
	22020707	Agricultural Consulting	-	-	-	-	-
	22020708	Medical Consulting	2,000,000.00	5,500,000.00	4,364,000.00	1,136,000.00	200,000.00
	22020709	Other Consultancy Services	-	2,600,000.00	2,489,800.00	110,200.00	50,000.00
	22020710	Auditing	4,000,000.00	20,000,000.00	17,722,654.55	2,277,345.45	6,949,054.55
		TOTAL	8,000,000.00	62,100,000.00	55,418,454.55	6,681,545.45	14,866,943.41
13H	220208	FUEL AND LUBRICANTS - GENERAL					
	22020801	Motor Vehicle Fuel Cost	-	3,000,000.00	2,019,400.00	980,600.00	-
	22020802	Other Transport Equipments Fuel Cost	-	-	-	-	-
	22020803	Plant/Generator Fuel Cost	24,000,000.00	-	-	-	22,063,600.00
	22020804	Aircraft Fuel Cost	-	-	-	-	-
	22020805	Boat Fuel Cost	-	-	-	-	-
	22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
		TOTAL	24,000,000.00	3,000,000.00	2,019,400.00	980,600.00	22,063,600.00
13I	220209	FINANCIAL CHARGES GENERAL					
	22020901	Bank charges (Other Than Interest)	7,000,000.00	13,000,000.00	11,565,436.74	1,434,563.26	5,949,955.72
	22020902	Insurance Premium	-	-	-	-	-
	22020903	Loss on Foreign Exchange	-	-	-	-	-
	22020904	Other CRF Bank Charges	-	-	-	-	-
	22020905	Admin Charges (JAAC)	-	-	-	-	-
		TOTAL	7,000,000.00	13,000,000.00	11,565,436.74	1,434,563.26	5,949,955.72
13J	220210	MISCELLANEOUS EXPENSES - GENERAL					
	22021001	Refreshment and Meals	3,000,000.00	12,000,000.00	10,648,000.00	1,352,000.00	7,617,900.00
	22021002	Honorarium and Sitting Allowance	2,000,000.00	12,000,000.00	11,403,300.00	596,700.00	133,672.12
	22021003	Publicity and Advertisements	8,000,000.00	5,000,000.00	4,390,286.36	609,713.64	2,265,458.56
	22021004	Medical Expenses - local	5,000,000.00	-	-	-	1,361,600.00
	22021006	Postage and Courier Services	-	-	-	-	-
	22021007	Welfare Packages	15,000,000.00	8,000,000.00	7,750,019.99	249,980.01	18,284,729.31
	22021008	Subscription to Professional Bodies	-	-	-	-	-
	22021009	Sporting Activities	-	3,000,000.00	2,070,100.00	929,900.00	453,900.00
	22021010	Direct Teaching and Laboratory Cost	-	-	-	-	-
	22021014	Annual Budget Expenses and Administration	2,000,000.00	6,100,000.00	5,569,100.00	530,900.00	55,000.00
	22021019	Medical Expenses - International	-	-	-	-	1,361,600.00
	22021020	Foreigh Scholarship Scheme	-	-	-	-	-
	22021021	Special Days/Celebrations	-	700,000.00	492,900.00	207,100.00	34,493,800.00
	22021022	Youth Corpers Allowance	-	-	-	-	-
	22021023	Development Plan Preparation Expenses	-	-	-	-	879,277.29
	22021024	Final Account Preparation Expenses	-	5,000,000.00	4,614,936.36	385,063.64	-
	22021025	Other Miscellaneous Expenses	84,500,000.00	60,000,000.00	52,463,818.05	7,536,181.95	17,783,709.39
	22021026	Monitoring and Evaluation	-	-	-	-	50,000.00
	22021027	Daily Rate Allowances	-	-	-	-	-
	22021028	Election Logistics	-	-	-	-	7,179,230.91
		TOTAL	119,500,000.00	111,800,000.00	99,402,460.76	12,397,539.24	91,919,877.58
14	2203	LOANS AND ADVANCES					

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTE	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
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		1,000,000.00	970,641.38	29,358.62	-
	22040110	Contribution to State University	200,000,000.00	143,000,000.00	142,604,555.31	395,444.69	111,587,604.73
	22040111	Grants/Allocation to Development Areas			-	-	800,000.00
	22040112	Contribution to Traditional Councils	30,000,000.00	48,000,000.00	43,994,193.93	4,005,806.07	46,429,680.67
	22040113	Contribution to Ministry for Local Government Affairs		17,000,000.00	14,327,825.00	2,672,175.00	30,729,969.54
	22040115	Contribution to Local Government Education Authority	120,000,000.00	490,000,000.00	489,076,410.85	923,589.15	545,757,102.40
	22040116	Contribution to Primary Health Care Development Agency		1,000,000.00	498,957.80	501,042.20	9,198,795.45
	22040117	Contribution to Local government Staff Pension Board	53,500,000.00	106,000,000.00	105,129,664.81	870,335.19	69,220,071.98
	22040118	Contribution to Local Government Service Commission	9,791,418.00	15,000,000.00	14,584,513.02	415,486.98	8,840,831.53
	22040119	Contribution to Auditor General Local Government			-	-	-
		TOTAL	413,291,418.00	821,000,000.00	811,186,762.10	9,813,237.90	822,564,056.30
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	6,500,000.00	31,000,000.00	29,158,900.00	1,841,100.00	-
	22050107	Health Subsidy		600,000.00	550,000.00	50,000.00	-
	22050108	Religious Pilgrimage Subsidy	30,000,000.00	19,000,000.00	17,725,863.64	1,274,136.36	100,000.00
		TOTAL	36,500,000.00	50,600,000.00	47,434,763.64	3,165,236.36	100,000.00
16B	220502	SUBSIDY TO PRIVATE COMPANIES					
	22050201	Subsidy to Private Companies			-	-	-
		TOTAL	-	-	-	-	-
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	-	-	-	-	-
17B	220602	DOMESTIC INTEREST / DISCOUNT					
	22060201	Domestic Interest/Discount - Treasury Bill			-	-	-
	22060202	Domestic Interest/Discount - Short term Borrowings			-	-	-
	22060203	Settlement of Liabilities		15,500,000.00	15,000,000.00	500,000.00	54,059,790.45
		TOTAL	-	15,500,000.00	15,000,000.00	500,000.00	54,059,790.45
17C	220603	INSURANCE PREMIUM					
	22060301	Interest - Internal Public Debt	200,000,000.00	156,857,654.00	153,927,407.90	2,930,246.10	127,230,481.64
		TOTAL	200,000,000.00	156,857,654.00	153,927,407.90	2,930,246.10	127,230,481.64
18	2207	TRANSFERS					
18A	220701	TRANSFERS TO OTHER FUNDS					
	22070101	Transfer to CDF			-	-	-
	22070102	Transfer to Sovereign Wealth Fund			-	-	-
	22070103	Transfer to Sinking Fund			-	-	-
	22070105	Transfer to Contingencies Fund			-	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTE	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
	22070109	Transfer to Joint Project Account (MLGA)	-	-	-	-	-
		TOTAL	-	-	-	-	-
20		23 CAPITAL EXPENDITURE GENERAL					
20A		230101 PURCHASE OF FIXED ASSETS - GENERAL					
		23010101 Purchase/Acquisition of Land	50,000,000.00	-	-	-	7,973,740.00
		23010102 Purchase of Office Building	-	-	-	-	-
		23010103 Purchase of Residential Buildings	-	-	-	-	-
		23010104 Purchase of Motor Cycles	-	-	-	-	-
		23010105 Purchase of Motor Vehicles	20,000,000.00	37,761,005.00	36,070,840.01	1,690,164.99	36,507,011.24
		23010106 Purchase of Vans	-	-	-	-	-
		23010107 Purchase of Trucks	-	-	-	-	-
		23010108 Purchase of Buses	20,000,000.00	-	-	-	1,500,000.00
		23010109 Purchase of Sea Boats	-	-	-	-	-
		23010110 Purchase of Ships	-	-	-	-	-
		23010111 Purchase of Trains	-	-	-	-	-
		23010112 Purchase of Office Furniture and Fittings	11,000,000.00	11,000,000.00	10,966,923.94	33,076.06	950,000.00
		23010113 Purchase of Computers	-	6,000,000.00	4,932,005.31	1,067,994.69	-
		23010114 Purchase of Computer Printers	-	-	-	-	-
		23010115 Purchase of Photocopying Machines	-	-	-	-	-
		23010116 Purchase of Typewriters	-	-	-	-	-
		23010117 Purchase of Shredding Machines	-	-	-	-	-
		23010118 Purchase of Scanners	-	-	-	-	-
		23010119 Purchase of Power Generating Set	-	-	-	-	-
		23010120 Purchase of Canteen/ Kitchen Equipment	-	-	-	-	-
		23010121 Purchase of Residential Furniture	-	-	-	-	-
		23010122 Purchase of Health/Medical Equipment	15,000,000.00	9,000,000.00	8,126,650.80	873,349.20	-
		23010123 Purchase of Fire Fighting Equipment	-	-	-	-	-
		23010124 Purchase of Teaching/Learning Aid Equipment	-	8,000,000.00	6,491,914.24	1,508,085.76	-
		23010125 Purchase of Library Books & Equipment	-	-	-	-	-
		23010126 Purchase of Sporting/Gaming Equipment	-	-	-	-	-
		23010127 Purchase of Agricultural Equipment/Irrigation	20,000,000.00	3,000,000.00	2,109,027.23	890,972.77	-
		23010128 Purchase of Security Equipment	-	-	-	-	-
		23010129 Purchase of Industrial Equipment	-	-	-	-	-
		23010130 Purchase of Recreational Facilities	-	-	-	-	-
		23010131 Purchase of Air Navigational Equipment	-	-	-	-	-
		23010132 Purchase of Defense Equipment	-	-	-	-	-
		23010133 Purchase of Surveying Equipment	-	-	-	-	-
		23010134 Purchase of Diving Equipment	-	-	-	-	-
		23010135 Kitting of Armed Forces Personnel	-	-	-	-	-
		23010136 Baam Salatuting and Ceremonials	-	-	-	-	-
		23010137 Purchase of Ship Spares/maintenance	-	-	-	-	-
		23010138 Purchase of Aero Spares/Maintenance	-	-	-	-	-
		23010139 Purchase of fertilizer	-	-	-	-	-
		PURCHASE OF FIXED ASSETS -TOTAL	136,000,000.00	74,761,005.00	68,697,361.53	6,063,643.47	46,930,751.24
20B		230201 CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL					
		23020101 Construction/Provision of Office Buildings	30,000,000.00	-	-	-	4,115,840.00
		23020102 Construction/Provision of Residential Buildings	35,000,000.00	-	-	-	-
		23020103 Construction/Provision of Electricity	-	8,500,000.00	7,781,174.67	718,825.33	-
		23020104 Construction/Provision of Housing	-	-	-	-	7,921,160.30
		23020105 Construction/Provision of Water Facilities	75,000,000.00	36,000,000.00	34,283,440.12	1,716,559.88	23,283,300.00
		23020106 Construction/Provision of Hospital/Health Centers	5,000,000.00	-	-	-	-
		23020107 Construction/Provision of Public Schools	-	15,000,000.00	12,623,667.94	2,376,332.06	-
		23020110 Construction/Provision of Fire Fighting Stations	-	-	-	-	-
		23020111 Construction/Provision of Libraries	10,000,000.00	-	-	-	-
		23020112 Construction/Provision of Sporting Facilities	-	-	-	-	-
		23020113 Construction/Provision of Agricultural Facilities	-	-	-	-	-
		23020114 Construction/Provision of Roads	60,003,415.00	-	-	-	-
		23020115 Construction/Provision of Rail- ways	-	-	-	-	-
		23020116 Construction/Provision of Water -Ways	-	-	-	-	-
		23020117 Construction/Provision of Airport/Aerodromes	-	-	-	-	-
		23020118 Construction/Provision of Infrastructure	105,000,000.00	21,000,000.00	17,071,079.26	3,928,920.74	-
		23020119 Construction/Provision of Recreational Facilities	-	-	-	-	-
		23020122 Construction of Boundary Pillars/Right Ways	-	-	-	-	-
		23020123 Construction of Traffic Lights/Street Lights	-	-	-	-	-
		23020124 Construction of Markets/Parks	-	-	-	-	-
		23020125 Construction of Power generating Plants	-	-	-	-	-
		23020126 Construction/Provision of Cemeteries	30,000,000.00	-	-	-	23,414,740.50
		23020127 Construction/Provision of ICT Infrastructures	-	-	-	-	-
		CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	350,003,415.00	80,500,000.00	71,759,361.99	8,740,638.01	58,735,040.80
20C		230301 REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL					
		23030101 Rehabilitation/Repairs - Residential Building	-	52,000,000.00	49,594,395.34	2,405,604.66	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTE	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
	23030102	Rehabilitation/Repairs - Electricity		1,300,000.00	983,996.97	316,003.03	6,000,000.00
	23030103	Rehabilitation/Repairs - Housing			-	-	-
	23030104	Rehabilitation/Repairs - Water Facilities	26,000,000.00	10,100,000.00	8,036,711.88	2,063,288.12	-
	23030105	Rehabilitation/Repairs - Hospital/Health Centers	100,000,000.00		-	-	-
	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	5,000,000.00		-	-	-
	23030113	Rehabilitation/Repairs - Roads			-	-	-
	23030114	Rehabilitation/Repairs - Rail Ways			-	-	-
	23030115	Rehabilitation/Repairs - Water Ways		4,000,000.00	3,010,942.53	989,057.47	-
	23030116	Rehabilitation/Repairs - Air Port/Aerodromes			-	-	-
	23030118	Rehabilitation/Repairs - Recreational Facilities			-	-	-
	23030119	Rehabilitation/Repairs - Air Navigational Equipment			-	-	-
	23030121	Rehabilitation/Repairs - Office Buildings	20,000,000.00		-	-	1,000,000.00
	23030122	Rehabilitation/Repairs - Boundaries			-	-	-
	23030123	Rehabilitation/Repairs - Traffic/Street Lights			-	-	-
	23030124	Rehabilitation/Repairs - Markets/parks	45,000,000.00		-	-	7,715,700.00
	23030125	Rehabilitation/Repairs - Power Generating Plants			-	-	-
	23030126	Rehabilitation/Repairs of Cemeteries			-	-	-
	23030127	Rehabilitation/Repairs -ICT Infrastructures			-	-	-
		REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	196,000,000.00	67,400,000.00	61,626,046.72	5,773,953.28	14,715,700.00
20D	230401	PRESERVATION OF THE ENVIRONMENT - GNERRAL					
	23040101	Tree Planting			-	-	-
	23040102	Erosion & Flood Control			-	-	-
	23040103	Wild life Conservation			-	-	-
	23040104	Industrial Pollution Preservation & Control			-	-	-
	23040105	Water Pollution Prevention & Control			-	-	-
		PRESERVATION OF THE ENVIRONMENT - TOTAL	-	-	-	-	-
20E	230501	ACQUISITION OF NON TANGIBLE ASSETS					
	23050101	Research and Development	70,000,000.00	3,000,000.00	1,838,450.92	1,161,549.08	-
	23050102	Computer Software Acquisition			-	-	-
	23050103	Monitoring and Evaluation			-	-	-
	23050104	Anniversaries/Celebration			-	-	-
	23050107	Margin For Increase In Costs			-	-	-
	23050128	Repayment of Capital Loan			-	-	-
		ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	70,000,000.00	3,000,000.00	1,838,450.92	1,161,549.08	-
		CAPITAL EXPENDITURE TOTAL	752,003,415.00	225,661,005.00	203,921,221.16	21,739,783.84	120,381,492.04

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	2018	2017
21 CASH AND BANK BALANCES	₦	₦
Cash Account	-	-
Fidelity Bank	98,493.32	33,453.24
FCMB Bank	10,921.05	3,084.05
Zenith Bank	45,058.06	45,058.06
Access Bank	7,329.08	7,329.08
Bubayero Microfinance	69,183.25	-
	<u>230,984.76</u>	<u>88,924.43</u>
 29 PUBLIC FUNDS		
Consolidated Revenue Fund - Surplus/(Deficit)	230,984.76	88,924.43
Capital Development Fund - Surplus/(Deficit)	0.00	-
	<u>230,984.76</u>	<u>88,924.43</u>