KWAMI LOCAL GOVERNMENT COUNCIL, GOMBE STATE.

UMARU B.
KINAFA & CO.
CERTIFIED
NATIONAL
ACCOUNTANTS.



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

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CORPORATE INFORMATION

<u>council</u>	MEMBERS	

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

MANAGEMENT AND HEADS OF DEPARTMENT

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

BANKERS

Acces Bank (Revenue) - 0024906537 Zenith Bank PLC - 1015261479 Fidelity Bank - 5030036756 Jaiz Bank PLC UBA PLC - 1003863957 UBA PLC - 1004421778

AUDITORS

UMARU B. KINAFA & CO

CERTIFIED NATIONAL ACCOUNTANT

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

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages 5 to 9 for the year ended 31st December, 2018 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended, International Public Sector Accounting Standards - IPSAS - Cash Basis, and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. IPSAS one (1) - provides for the fair presentation of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, and Notes to the Financial Statements. Statements of Consolidated Revenue Fund and Capital Development Fund are provided as additional presentation.

To fulfil accounting and reporting responsibilities of the Treasurer, I ensured the establishment and maintenance of a system of internal controls designed to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. The accounting estimates are reasonable and appropriate accounting policies set out in pages 10 were applied. The financial statements have been prepared to meet the information needs of a wide range of users (general purpose financial statements). As a result, the Financial Statements represent a fair presentation of Kwami Local Government and of its Financial Performance and Cash flows and its operations for the year ended 31st December. 2018.

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

Treasurer Kwami Local Government Council Chairman Kwami Local Government Council

8/14/5/19



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

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

Respective Responsibilities of the Council and Auditors

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

Basis of Opinion

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

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

Opinion

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

FRC/2012/ANAN/00000000120.

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

S -MARCH 2019



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

ACCOUNTANTS OF NIGERIA

645340083

ASSOCIATION OF NATIONAL

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

CHOILLEON STATEMENT LOW THE TENY FINDED STOLE	DEGEMBER, ZUTO	
	2018 N	2017 N
Operating Activities		
Receipts		
Statutory Revenue	2, 142, 272, 195. 89	1, 797, 399, 015. 72
Independent Revenue	54, 432, 210. 00	53, 701, 700. 00
Total Receipts	2, 196, 704, 405. 89	1, 851, 100, 715. 72
Payments		
Personnel Cost	(653, 705, 927. 08)	(691, 967, 678. 63)
Social Benefits	_	-
Overhead Cost	(268, 495, 852. 42)	(195, 411, 051, 77)
Loans and Advances	-	-
Grants and Contrbutions	(841, 405, 416. 65)	(764, 213, 987. 25)
Subsidies	(47, 684, 263. 64)	-
Transfers to Other Funds	12	<u>-</u>
Total Payments	(1, 811, 291, 459, 79)	(1, 651, 592, 717. 65)
Net Cash flow from Operating Activities	385, 412, 946. 10	199, 507, 998. 07
Investing Activities		
Purchase of Fixed Assets	(99, 174, 247, 24)	(45, 987, 511, 24)
Construction/Provision of Fixed Assets	(90, 418, 677. 32)	(17, 241, 100.00)
Rehabilitation/Repairs of Fixed Assets	(38, 716, 672. 81)	(15, 524, 230.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(1, 424, 400. 00)	
Net Cash Flow from Investing Activities	(229, 733, 997. 37)	(78, 752, 841. 24)
Financing Activities		
Proceeds from Aids and Grants	_	-
Proceeds from External Loans	_	-
Proceeds from Internal Loans	-	90, 909, 090. 91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(155, 150, 707. 90)	(211, 623, 356. 21)
Net Cash Flow from Financing Activities	(155, 150, 707. 90)	(120, 714, 265. 30)
Net Surplus/(Deficit) for the Year	528, 240. 83	40, 891. 53
Add: Opening Balance	65, 356. 83	24, 465. 30
Closing Cash Balance	593, 597. 66	65, 356. 83

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

	NOTES	2018	2017
ASSETS		₩	N
Cash and Bank Balances	21	593, 597. 66	65, 356. 83
TOTAL ASSETS		593, 597. 66	65, 356. 83
LIABILITIES			
Public Funds	29	593, 597. 66	65, 356. 83
TOTAL LIABILITIES		593, 597. 66	65, 356. 83

EXECUTIVE CHAIRMAN

1415/19 TREASURER 34/5/2019 SECRETARY

KWAMI LOCAL GOVERNMENT COUNCIL,

GOMBE STATE

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
OPENING BALANCE		N	N	N 65, 356. 83	N	N 24, 465. 30
Add: Revenue REVENUE Statutory Revenue Independent Revenue Capital Receipts and Other Revenue Sources	1 2 3	2, 589, 766, 661. 94 50, 190, 136. 00	2, 589, 766, 661, 94 50, 190, 136, 00 —	2, 142, 272, 195, 89 54, 432, 210, 00	(447, 494, 466. 1) 4, 242, 074. 0	1, 797, 399, 015, 72 53, 701, 700, 00 90, 909, 990, 91
TOTAL REVENUE		2, 639, 956, 797. 94	2, 639, 956, 797. 94	2, 196, 704, 405. 89	(443, 252, 392. 1)	1, 942, 009, 806. 63
TOTAL FUNDS AVAILABLE		2, 639, 956, 797, 94	2, 639, 956, 797, 94	2, 196, 769, 762, 72	(443, 252, 392, 1)	1, 942, 034, 271, 93
EXPENDITURE Personnel Cost Government Contribution to Pension Social Benefits	10 11 12	741, 360, 103.00 –	765, 681, 869. 05 —	653, 705, 927. 08 —	111, 975, 942. 0 —	691, 967, 678. 63 –
Overhead Cost	13	644, 671, 497. 94	433, 014, 595. 94	268, 495, 852. 42	164, 518, 743. 5	195, 411, 051. 77
Loans and Advances Grants and Contrbutions Subsidies	14 15 16	120,000,000.00 20,000,000.00	855, 132, 442. 50 48, 723, 000. 00		13, 727, 025. 9 1, 038, 736. 4	764, 213, 987. 25
Public Debt Charges TOTAL OPERATING EXPENDITURE	17	185, 725, 198. 00 1, 711, 756, 798. 94	160, 804, 890. 45 2, 263, 356, 797. 94	155, 150, 707. 90 1, 966, 442, 167. 69	5, 654, 182. 6 296, 914, 630. 3	211, 623, 356. 21 1, 863, 216, 073. 86
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		928, 199, 999, 00	376,600,000.00	230, 327, 595, 03	(740, 167, 022, 3)	78, 818, 198, 07
CAPITAL EXPENDITURE Purchase of Fixed Assets Construction/Provision of Fixed Assets Rehabilitation/Repairs of Fixed Assets Preservation of the Environment Acquisition of Non Tangible Assets TOTAL CAPITAL EXPENDITURE	20A 20B 20C 20D 20E	228, 200, 000, 00 604, 999, 999, 00 90, 000, 000, 00 - 5, 000, 000, 00 928, 199, 999, 00	105, 050, 000, 00 200, 300, 000, 00 59, 250, 000, 00 — 12, 000, 000, 00 376, 600, 000, 00	99, 174, 247, 24 90, 418, 677, 32 38, 716, 672, 81 - 1, 424, 400, 00 229, 733, 997, 37	5, 815, 752, 8 109, 881, 322, 7 20, 533, 327, 2 — 10, 575, 600, 0 146, 866, 002, 6	45, 987, 511. 24 17, 241, 100. 00 15, 524, 230. 00 — — — — — — 78, 752, 841. 24
TRANSFERS Transfers to Other Funds Transfers - Payments to Individuals TRANSFERS TOTAL SURPLUS/(DEFICIT)	18A 18B	<u>-</u>	-	- - - - 583,597.66		- - - 65,356.83

KWANI LOCAL GOVERNMENT COUNCIL,

GOMBE STATE

STATEMENT OF CONSOLIDATED REVENUE FUND THE YEAR ENDED 31ST DECEMBER, 2018

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
OPENING BALANCE		N -	N -	N -	N _	N 24, 465. 30
Add: Revenue REVENUE						
Statutory Revenue Independent Revenue	1 2	2, 589, 766, 661. 94 50, 190, 136. 00	2, 589, 766, 661. 94 50, 190, 136. 00	2, 142, 272, 195. 89 54, 432, 210. 00	(447, 494, 466. 05) 4, 242, 074. 00	1, 797, 399, 015. 72 53, 701, 700. 00
TOTAL REVENUE		2, 639, 956, 797. 94	2, 639, 956, 797. 94	2, 196, 704, 405. 89	(443, 252, 392. 05)	1, 851, 125, 181. 02
EXPENDITURE						
Personnel Cost Government Contribution to Pension	10 11	741, 360, 103. 00	765, 681, 869. 05 	653, 705, 927. 08	111, 975, 941. 97	691, 967, 678. 63
Social Benefits	12	-		_	_	_
Overhead Cost	13	644, 671, 497, 94	433, 014, 595, 94	268, 495, 852, 42	164, 518, 743, 52	195, 411, 051, 77
Loans and Advances	14	-			-	-
Grants and Contrbutions	15	120, 000, 000. 00	855, 132, 442. 50	841, 405, 416. 65	13, 727, 025. 85	764, 213, 987. 25
Subsidies	16	20, 000, 000. 00	48, 723, 000. 00	47, 684, 263. 64	1, 038, 736. 36	-
Public Debt Charges	17	185, 725, 198. 00	160, 804, 890. 45	155, 150, 707. 90	5, 654, 182, 55	211, 623, 356, 21
TOTAL OPERATING EXPENDITURE		1, 711, 756, 798. 94	2, 263, 356, 797. 94	1, 966, 442, 167. 69	296, 914, 630. 25	1, 863, 216, 073. 86
BALANCE FOR THE PERIOD BEFORE Transfers				230, 262, 238. 20		(12, 090, 892, 84)
TRANSFERS Transfer to Capital Development Fund Transfer from Capital Development Fund		55	- 00	(230, 262, 238. 20)	-	12, 090, 892. 84
TRANSFERS TOTAL			-	(230, 262, 238. 20)	-	12, 090, 892. 84
CLOSING BALANCE						· <u> </u>

KWAMI LOCAL GOVERNMENT COUNCIL,

GOMBE STATE

STATEMENT OF CAPITAL DEVELOPMENT FIND THE YEAR ENDED 31ST DECEMBER 2018

		NENT FUND THE XEAK ENDED 3121 DECEN				
	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		N	N	N	N	N
OPENING BALANCE		-		65, 356. 83	-	-
Add: Revenue (Capital Receipts) Transfer from Consolidated Revenue Fund Capital Receipts and Other Revenue Sources	3			230, 262, 238. 20	-	(12, 090, 892. 84) 90, 909, 090, 91
CAPITAL RECEIPTS SUB-TOTAL			-	230, 262, 238. 20		78, 818, 198. 07
Transfer to Consolidated Revenue Fund				-	_	-
TOTAL CAPITAL REVENUE AVAILABLE			<u> </u>	230, 327, 595. 03		78, 818, 198. 07
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	20A	228, 200, 000. 00	105, 050, 000. 00	99, 174, 247. 24	5, 875, 752. 76	45, 987, 511. 24
Construction/Provision of Fixed Assets - General	20B	604, 999, 999. 00	200, 300, 000. 00	90, 418, 677. 32	109, 881, 322. 68	17, 241, 100. 00
Rehabilitation/Repairs of Fixed Assets - General	20C	90, 000, 000. 00	59, 250, 000. 00	38, 716, 672. 81	20, 533, 327. 19	15, 524, 230. 00
Preservation of the Environment - Gnenral	200			_	-	-
Acquisition of Non Tangible Assets	20E	5, 000, 000, 00	12, 000, 000, 00	1, 424, 400, 00	10, 575, 600, 00	- S
TOTAL CAPITAL EXPENDITURE		928, 199, 999. 00	376, 600, 000. 00	229, 733, 997. 37	146, 866, 002. 63	78, 752, 841. 24
CLOSING BALANCE				593, 597. 66		65, 356, 83

STATEMENT OF ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

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

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

b. Revenue

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

c. Recurrent Expenditure

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

d. Capital Expenditure

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

NOTES TO THE FINANCIAL STATEMENTS

NOTES ECONOMIC	CODE	DESCRIPTION	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
				N	N	N	N	N
1	1101	Government Share of FAAC (Statutory Revenue)	1					
	11010101	Local Government Share of FAAC		1, 539, 115, 440.00	1, 539, 115, 440. 00	1, 642, 599, 003. 82	103, 483, 563. 8	1, 095, 334, 758. 60
	11010104	Share of State IGR		21, 109, 988. 00	21, 109, 988. 00	4, 003, 126. 14	(17, 106, 861.9)	20, 783, 361. 94
	11010105	Excess Petroleum Profit Tax (PPT Revenue) Exchange Difference		225, 101, 030. 00	225, 101, 030. 00	12, 583, 839. 94	(212, 517, 190. 1)	-
	11010106	Refund From Paris Club		-	-	49, 151, 935. 06	49, 151, 935. 1	88, 205, 105. 35
	11010107	Recovered Excess Bank Charges		242, 434, 201. 94	242, 434, 201. 94	-	(242, 434, 201. 9)	172, 388, 874. 63
	11010108	Equalisation		-	-	2, 241, 878. 78	2, 241, 878. 8	-
	11010109 11010110	Budget Augmentation Refund From Federal Government				-	(00,400,404,0)	4 000 150 07
	11010110	Return From Federal Government Stabilization Fund Receipts		92, 409, 161. 00	92, 409, 161. 00	-	(92, 409, 161.0)	4, 020, 156. 27
	11010111	Good Value Consideration		_	_	_	_	4, 363, 500. 00
	11010113	Local Government Share of VAT		_	_	_	_	
	11010201	Local Government Share of Excess Crude		399, 710, 308. 00	399, 710, 308.00	431, 692, 412. 15	31, 982, 104. 2	359, 350, 087. 20
	11010303	Account Statutory Revenue Total		69, 886, 533, 00	69, 886, 533, 00		(69, 886, 533, 0)	52, 953, 171, 73
		Statutory Mevenue Total		2, 589, 766, 661, 94	2,589,766,661,94	2. 142. 272. 195. 89	(447, 494, 466, 1)	1, 797, 399, 015, 72
		Independent Revenue		2, 303, 700, 001.34	2, 303, 700, 001. 34	2, 142, 272, 130, 03	(117, 101, 100. 1)	1, 191, 039, 010. 12
2	12	Personal Taxes						
	120101	Licences - General	2A	1, 153, 333. 00	1, 153, 333. 00	3, 820, 500. 00	2, 667, 167. 0	-
	120201	Fees - General	28	1, 910, 803. 00	1, 910, 803. 00	9, 448, 280. 00	7, 537, 477. 0	5, 152, 400. 00
	120204	Fines - General	2E	9, 220, 000. 00	9, 220, 000. 00	11,001,160.00	1, 781, 160. 0	686, 600. 00
	120205	Sales - General	2F	-	-	-	-	-
	120206	Earnings -General	26	300, 000. 00	300, 000. 00	8, 964, 260. 00	8, 664, 260. 0	186, 000. 00
	120207	Rent on Government Buildings - General Rent on Land & Others -	2H	7, 100, 000. 00	7, 100, 000. 00	2, 216, 810. 00	(4, 883, 190. 0)	22, 836, 000. 00
	120208	General	21	-	-	11, 530. 00	11,530.0	118, 700. 00
	120209	Repayments - General	2J	30, 206, 000. 00	30, 206, 000. 00	3, 786, 570. 00	(26, 419, 430.0)	8, 287, 100.00
	120210	Investment Income Interest Earned	2K 2L	-	200 000 00	380, 940. 00	380, 940. 0	5, 325, 300. 00
	120211 120212	Interest tarned Rates	2N	300, 000. 00	300, 000. 00	841, 140. 00	541, 140. 0	8, 664, 800. 00
	120212	Miscel laneous	20	_	_	7, 975, 960. 00	7, 975, 960. 0	244, 800. 00
	120214	Independent Revenue Total	2P		.o 1	5, 985, 060. 00	5, 985, 060, 0	2, 200, 000. 00
	124214		-	50, 190, 136. 00	50, 190, 136, 00	54, 432, 210.00	4, 242, 074. 0	53, 701, 700. 00
		Other Revenue Sources and Capital Receipts		2				
3		Domestic Aids						
	130101	Foreign Aids	3A	_	_	_	_	_
	130102	Domestic Grants	38	_	_	_	_	_
	130203	Foreign Grants	30	_	_	-	_	-
	130204	Other Capital Receipts	30	-	-	-	-	-
	140202	Domestic Loans/ Borrowings Receipt	5	-	-	-	-	-
	140301	International Loans/ Borrowings Receipt Debt Forgiveness	6A	-	-	-	-	90, 909, 090. 91
	140302	Extraordinary Items	6B	-	-	-	-	-
	140400	Other Revenue Sources and Capital Receipts	1	-	-	-	-	-
	140701	- Total	8	-	-			-
		TOTAL REVENUE						90, 909, 090. 91
				2, 639, 956, 797. 94	2, 639, 956, 797. 94	2, 196, 704, 405. 89	(443, 252, 392. 1)	1, 942, 009, 806. 63

			NUIES IU INE FINANGIAL STATEMENTS CONT D.				
NOTES	ECONONIC	DESCRIPTION	APPROVED	FINAL BUDGET	ACTUAL 2018	VARIANCE	ACTUAL 2017
	CODE		BUDGET 2018	2018			
			N	N	N	N	N
	1	REVENUE					
	11	GOVERNMENT SHARE OF FAAC (STATUTORY					
		REVENUE)					
1	1101	GOVERNMENT SHARE OF FAAC (STATUTORY					
		REVENUE)					
	110101	LOCAL GOVERNMENT SHARE OF FAAC	4 500 445 440 00	4 500 415 440 00	1 010 500 000 00	100 100 500 0	1 005 004 750 00
	11010101 1101010 4	Local Government Share of FAAG Share of State IGR	1, 539, 115, 440. 00 21, 109, 988. 00	1, 539, 115, 440. 00 21, 109, 988. 00	1, 642, 599, 003. 82 4, 003, 126. 14	103, 483, 563. 8 (17, 106, 861. 9)	1, 095, 334, 758. 60 20, 783, 361. 94
	11010104	Excess Petroleum Profit Tax (PPT Revenue)	225, 101, 030, 00	225, 101, 030, 00	12, 583, 839, 94	(212, 517, 190, 1)	20, 765, 501. 94
	11010106	Exchange Difference	220, 101, 000. 00	220, 101, 000. 00	49, 151, 935. 06	49, 151, 935. 1	88, 205, 105. 35
	11010107	Refund from Paris Club	242, 434, 201. 94	242, 434, 201. 94	-	(242, 434, 201. 9)	172, 388, 874, 63
	11010108	Recovered Excess Bank Charges			2, 241, 878. 78	2, 241, 878. 8	_
	11010109	Equalisation			-	-	-
	11010110	Budget Augmentation	92, 409, 161. 00	92, 409, 161.00	-	(92, 409, 161. 0)	4, 020, 156. 27
	11010111	Refund from Federal Government			-	-	-
	11010112	Stabilization Fund Receipts			-	-	4, 363, 500. 00
	11010113	Good Value Consideration			-	-	-
	110102	GOVERNMENT SHARE OF VAT	200 710 200 00	200 710 200 00	401 000 410 10	21 000 104 0	150 150 007 00
	11010201 110103	Local Government Share of VAT GOVERNMENT SHARE OF EXCESS CRUDE	399, 710, 308. 00	399, 710, 308. 00	431, 692, 412. 15	31, 982, 104. 2	359, 350, 087. 20
	110103	ACCOUNT					
	11010303	Local Government Share of Excess Crude Account	69 886 533 00	69.886.533.00	_	(69, 886, 533, 0)	52, 953, 171, 73
	11010303	STATUTORY REVENUE TOTAL	2, 589, 766, 661, 94	2, 589, 766, 661, 94	2. 142. 272. 195. 89	(447, 494, 466, 1)	1, 797, 399, 015, 72
2	12	INDEPENDENT REVENUE					
	1201	TAX REVENUE					
2A	120101	PERSONAL TAXES					
	12010101	Community Development/Poll Tax			2, 421, 600. 00	2, 421, 600. 0	-
	12010104	Arrears: Community or Poll Tax			-	-	-
	12010105 12010106	Dev. Tax or Levy Arrears: Dev. Tax or Levy			_	-	_
	12010100	Gattle Tax (Where Applicable)			1, 398, 900. 00	1, 398, 900. 0	
	12010107	Arrears: Cattle Tax (Where Applicable)	1, 000, 000, 00	1, 000, 000, 00	1, 330, 300. 00	(1, 000, 000. 0)	_
	12010109	Other Special Service Taxes (E.G. Electricity, Water, or	1,000,000.00	1, 000, 000. 00		(1,000,000.0)	
	1211111	Night Guard Rate)	153, 333. 00	153, 333. 00	-	(153, 333.0)	-
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity,					
		Water, or Night Guard Rate)			-	-	-
	12010111	Produce Sales Tax			-	-	-
	12010112	Entertainment Tax		<u></u>			
		PERSONAL TAXES TOTAL	1, 153, 333, 00	1, 153, 333, 00	3, 820, 500, 00	2, 667, 167, 0	
	1202	NON-TAX REVENUE					
	1202	NON-IVV UFFICE					
28	120201	LICENCES - GENERAL					
-	12020102	Goldsmiths & Gold Dealer Licenses			136, 010. 00	136, 010. 0	_
	12020105	Radio/Television Station Licenses			21, 900.00	21, 900. 0	-
	12020107	Boats & Canoe (Small Craft) License			104, 360. 00	104, 360. 0	49, 000.00
	12020109	Registation of Voluntary Organizations	60, 503. 00	60, 503. 00	-	(60, 503. 0)	-
	12020110	Inland Water-Way License			-	-	-
	12020111	Bake House License			45, 400. 00	45, 400. 0	-
	12020112	Bicycles License & Hire Permits	aa aac	** *** **	108, 100. 00	108, 100. 0	-
	12020113	Brickmaking, Etc License Cart Licenses	80, 300. 00	80, 300. 00	- 40 700 00	(80, 300. 0) 43, 700. 0	-
	12020114	udi L Liucilaca					_
	10000115				43, 700. 00		_
	12020115 12020116	Dane Gun Licenses	50.000.00	50 000 00	49, 900. 00	49, 900. 0	-
	12020116	Dane Gun Licenses Gattle Dealer Licenses	50,000.00	50,000.00	49, 900. 00 93, 200. 00	49, 900. 0 43, 200. 0	- - -
	12020116 12020117	Dene Gun Licenses Gattle Dealer Licenses Dried Fish & Neat Licenses	50,000.00	50,000.00	49, 900. 00	49, 900. 0	- - -
	12020116	Dane Gun Licenses Gattle Dealer Licenses	50,000.00	50,000.00	49, 900. 00 93, 200. 00 134, 100. 00	49, 900. 0 43, 200. 0 134, 100. 0	- - - -
	12020116 12020117 12020118	Dane Gun Licenses Gattle Dealer Licenses Dried Fish & Weat Licenses Pet (Dog) Licenses	50,000,00	50,000.00	49, 900. 00 93, 200. 00 134, 100. 00	49, 900. 0 43, 200. 0 134, 100. 0	- - - - - 24,500.00
	12020116 12020117 12020118 12020119 12020120 12020121	Dane Gun Licenses Cattle Dealer Licenses Dried Flank West Licenses Pet (Dug) Licenses Fishing Permits Hanker's Permits Hunting Permits			49,900,00 93,200,00 134,100,00 68,000,00 – 69,580,00	49, 900, 0 43, 200, 0 134, 100, 0 68, 000, 0 - 69, 590, 0	-
	12020116 12020117 12020118 12020119 12020120 12020121	Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Weat Licenses Pet (Dogl Licenses Fishing Permits Hanker's Permits Hunting Permits Produce Buying Licenses	50, 000.00 570, 000.00	50, 000. 00 570, 000. 00	49, 900, 00 93, 200, 00 134, 100, 00 68, 000, 00	49, 900. 0 43, 200. 0 134, 100. 0 68, 000. 0	- - - 24,500.00 - 1,147,800.00
	12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020122	Dane Our Licenses Cattle Dealer Licenses Oried Fish & Neat Licenses Pet (Dog) Licenses Fishing Permits Hawker'S Permits Hurting Permits Produce Buying Licenses Animal Health Certificate Licenses	570, 000, 00	570,000.00	49, 900, 00 93, 200, 00 134, 100, 00 68, 000, 00 - 69, 580, 00 - 3, 898, 820, 00	49, 900, 0 43, 200, 0 134, 100, 0 68, 000, 0 - 69, 580, 0 - 3, 328, 820, 0	1, 147, 800. 00 —
	12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020123 12020124	Dane Gun Licenses Gattle Dealer Licenses Dried Fish & Weat Licenses Pet Obg! Licenses Fishing Permits Hanker'S Permits Hunting Permits Produce Buying Licenses Animal Health Certificate Licenses Abbattoir/Slaughter Licenses	570, 000, 00 120, 000 00	570, 000. 00 120, 000. 00	49,900,00 93,200,00 134,100,00 68,000,00 — 69,580,00 — 3,898,820,00 — 156,880,00	49, 900, 0 43, 200, 0 134, 100, 0 68, 000, 0 — 69, 580, 0 — 3, 328, 820, 0 — 36, 880, 0	- 1, 147, 800, 00 - 32, 700, 00
	12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020123 12020124 12020125	Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Weat Licenses Pet Obg! Licenses Fishing Permits Hawker'S Permits Hunting Permits Produce Duying Licenses Animal Health Certificate Licenses Abbattoi/Slauphter Licenses Renewal of Fisher Licenses	570,000.00 120,000.00 30,000.00	570, 000, 00 120, 000, 00 30, 000, 00	49, 900, 00 93, 200, 00 134, 100, 00 68, 000, 00 - 69, 580, 00 - 3, 898, 820, 00 - 156, 880, 00 20, 200, 00	49, 900, 0 43, 200, 0 134, 100, 0 68, 000, 0 	- 1, 147, 800, 00 - 32, 700, 00 208, 100, 00
	12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020123 12020124 12020125 12020125	Dane Gun Licenses Cattle Dealer Licenses Dried Fish & West Licenses Pet Ong! Licenses Fishing Permits Hanker's Permits Hunting Permits Produce Buying Licenses Animal Health Certificate Licenses Abbattoir/Slaughter Licenses Hemewal of Sher Licenses Hiring Services	570, 000, 00 120, 000 00	570, 000. 00 120, 000. 00	49,900.00 93,200.00 134,100.00 68,000.00 - 69,580.00 - 3,888,820.00 - 156,880.00 20,200.00 329,690.00	49,900.0 43,200.0 134,100.0 68,000.0 	1, 147, 800, 00 - 20, 700, 00 208, 100, 00 3, 396, 300, 00
	12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020123 12020124 12020125 12020125 12020127	Dane Gun Licenses Cattle Dealer Licenses Pried Fish & Weat Licenses Pet (Dog) Licenses Fishing Permits Hawker's Permits Hunting Permits Produce Buying Licenses Animal Health Certificate Licenses Abbattoir/Slaugher Licenses Hining Services Brehale Crilling Licenses Borehole Drilling Licenses	570,000.00 120,000.00 30,000.00	570, 000, 00 120, 000, 00 30, 000, 00	49, 900, 00 93, 200, 00 134, 100, 00 68, 000, 00 - 69, 580, 00 - 3, 898, 820, 00 - 156, 880, 00 20, 200, 00	49, 900, 0 43, 200, 0 134, 100, 0 68, 000, 0 	- 1, 147, 800, 00 - 32, 700, 00 208, 100, 00
	12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020123 12020124 12020125 12020125 12020127 12020129	Dane Gun Licenses Cattle Dealer Licenses Dried Fish & West Licenses Pet Obgl Licenses Fishing Permits Hamker'S Permits Hamting Permits Hamting Permits Annual Health Certificate Licenses Abhottoir/Slaughter Licenses Remewal of Fisher Licenses Hiring Services Borehole Drilling Licenses Cinematograph Licenses	570,000.00 120,000.00 30,000.00	570, 000, 00 120, 000, 00 30, 000, 00	49,900,00 93,200,00 134,100,00 68,000,00 - 69,580,00 - 3,898,820,00 - 156,880,00 20,200,00 329,660,00 28,540,00	49, 900, 0 42, 200, 0 134, 100, 0 68, 000, 0 	1, 147, 800, 00 - 20, 700, 00 208, 100, 00 3, 396, 300, 00
	12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020125 12020125 12020125 12020126 12020127 12020127	Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Neat Licenses Pet Obog! Licenses Fishing Fermits Hanker'S Permits Hunting Fermits Hunting Fermits Produce Duying Licenses Adminal Health Certificate Licenses Abbattoir/Slaughter Licenses Renewal of Fisher Licenses Hiring Services Borehole Drilling Licenses Cinematograph Licenses Liquor Licenses	570,000.00 120,000.00 30,000.00	570, 000, 00 120, 000, 00 30, 000, 00	49,900,00 93,200,00 134,100,00 68,000,00 - 69,580,00 - 3,898,820,00 - 156,880,00 20,200,00 329,990,00 28,540,00 - 207,200,00	49, 900, 0 43, 200, 0 134, 100, 0 68, 000, 0 - 69, 580, 0 - 3, 328, 820, 0 - 36, 880, 0 (9, 800, 0) (670, 310, 0) 28, 540, 0 - 207, 200, 0	1, 147, 800, 00 - 20, 700, 00 208, 100, 00 3, 396, 300, 00
	12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020122 12020125 12020126 12020126 12020127 12020126	Dane Gun Licenses Cattle Dealer Licenses Dried Fish & West Licenses Pet Obgl Licenses Fishing Permits Hamker'S Permits Hamting Permits Hamting Permits Annual Health Certificate Licenses Abhottoir/Slaughter Licenses Remewal of Fisher Licenses Hiring Services Borehole Drilling Licenses Cinematograph Licenses	570,000.00 120,000.00 30,000.00	570, 000, 00 120, 000, 00 30, 000, 00	49,900,00 93,200,00 134,100,00 68,000,00 - 69,580,00 - 3,898,820,00 - 156,880,00 20,200,00 229,590,00 28,540,00 - 207,200,00 438,700,00	49, 900, 0 43, 200, 0 134, 100, 0 68, 000, 0 - 69, 580, 0 - 3, 328, 820, 0 (9, 800, 0) (670, 310, 0) 28, 540, 0 - 207, 200, 0 438, 700, 0	1, 147, 800, 00 - 20, 700, 00 208, 100, 00 3, 396, 300, 00
	12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020123 12020125 12020126 12020127 12020126 12020127 12020127 12020127 12020130 12020137	Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Neat Licenses Pet Obg! Licenses Fishing Permits Hawker'S Permits Hunting Permits Produce Duying Licenses Animal Health Certificate Licenses Adhattoi/Slauphter Licenses Renewal of Fisher Licenses Hiring Services Borehole Drilling Licenses Cinematograph Licenses Liquor Licenses	570,000.00 120,000.00 30,000.00	570, 000, 00 120, 000, 00 30, 000, 00	49,900,00 93,200,00 134,100,00 68,000,00 - 69,580,00 - 3,898,820,00 - 156,880,00 20,200,00 329,990,00 28,540,00 - 207,200,00	49, 900, 0 43, 200, 0 134, 100, 0 68, 000, 0 - 69, 580, 0 - 3, 328, 820, 0 - 36, 880, 0 (9, 800, 0) (670, 310, 0) 28, 540, 0 - 207, 200, 0	1, 147, 800, 00 - 20, 700, 00 208, 100, 00 3, 396, 300, 00
	12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020122 12020125 12020126 12020126 12020127 12020126	Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Weat Licenses Pet Ong! Licenses Fishing Permits Hanker'S Permits Hunting Permits Produce Buying Licenses Animal Health Certificate Licenses Ahbattoir/Slaughter Licenses Hiring Services Borehole Drilling Licenses Cimentograph Licenses Liquor Licenses Liquor Licenses Liquor Licenses Intel Permit Licenses Notor Cycle Licenses Notor Cycle Licenses	570,000.00 120,000.00 30,000.00	570, 000, 00 120, 000, 00 30, 000, 00	49,900,00 93,200,00 134,100,00 68,000,00 - 69,580,00 - 3,898,820,00 - 156,880,00 20,200,00 229,590,00 28,540,00 - 207,200,00 438,700,00	49, 900, 0 43, 200, 0 134, 100, 0 68, 000, 0 - 69, 580, 0 - 3, 328, 820, 0 (9, 800, 0) (670, 310, 0) 28, 540, 0 - 207, 200, 0 438, 700, 0	1, 147, 800, 00 - 20, 700, 00 208, 100, 00 3, 396, 300, 00
	12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020123 12020125 12020126 12020127 12020128 12020130 12020130 12020131	Dane Gun Licenses Cattle Dealer Licenses Pret Obg! Licenses Pet Obg! Licenses Fishing Fermits Hanker's Permits Hunting Permits Horing Fermits Horing Fermit Licenses Horing Fermit Licenses Horing Verlie Licenses Horing Verlie License Horing Fermit License Auctioneer License Auctioneer License	570,000.00 120,000.00 30,000.00	570, 000, 00 120, 000, 00 30, 000, 00	49,900,00 93,200,00 134,100,00 68,000,00 - 69,580,00 - 3,898,820,00 - 156,880,00 20,200,00 329,990,00 28,540,00 - 207,200,00 438,700,00 108,200,00	49, 900, 0 43, 200, 0 134, 100, 0 68, 000, 0 - 69, 500, 0 - 3, 328, 820, 0 (9, 800, 0) (870, 310, 0) 28, 540, 0 - 207, 200, 0 438, 700, 0 108, 200, 0	1, 147, 800, 00 - 20, 700, 00 208, 100, 00 3, 396, 300, 00
	12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020125 12020125 12020126 12020127 12020127 12020127 12020130 12020130 12020137 12020137	Dane Gun Licenses Cattle Dealer Licenses Pried Fish & Neat Licenses Pet Obg! Licenses Fishing Permits Hawker's Permits Hunting Permits Produce Duying Licenses Animal Health Certificate Licenses Adhatotic/Slauphter Licenses Renewal of Fisher Licenses Renewal of Fisher Licenses Biring Services Greneble Drilling Licenses Ciensestograph Licenses Liquor Licenses Liquor Licenses Trade Permit Licenses Motor Cycle Licence Hackney Permit Licence Buki Cigarettes Licence Auctinemer Licence Registration of Septic Tank Dislodging	570,000.00 120,000.00 30,000.00	570, 000, 00 120, 000, 00 30, 000, 00	49,900.00 93,200.00 134,100.00 68,000.00 - 69,580.00 - 3,898,820.00 - 156,880.00 20,200.00 229,590.00 28,540.00 - 207,200.00 438,700.00 - 108,200.00 - 25,300.00	49, 900, 0 43, 200, 0 134, 100, 0 68, 000, 0 - 69, 580, 0 - 3, 328, 820, 0 (9, 800, 0) (670, 310, 0) 28, 540, 0 - 207, 200, 0 438, 700, 0 108, 200, 0 - 25, 300, 0 - 25, 300, 0	1, 147, 800, 00 - 20, 700, 00 208, 100, 00 3, 396, 300, 00
	120201 16 120201 17 120201 18 120201 19 120201 20 120201 21 120201 22 120201 23 120201 25 120201 25 120201 26 120201 27 120201 28 120201 30 120201 36 120201 37 120201 38 120201 38 120201 39 120201 40	Dane Gun Licenses Cattle Dealer Licenses Pret Obg! Licenses Pet Obg! Licenses Fishing Fermits Hanker's Permits Hunting Permits Horing Fermits Horing Fermit Licenses Horing Fermit Licenses Horing Verlie Licenses Horing Verlie License Horing Fermit License Auctioneer License Auctioneer License	570,000.00 120,000.00 30,000.00	570, 000, 00 120, 000, 00 30, 000, 00	49,900,00 93,200,00 134,100,00 68,000,00 - 69,580,00 - 3,898,820,00 - 156,880,00 20,200,00 329,990,00 28,540,00 - 207,200,00 438,700,00 108,200,00	49, 900, 0 43, 200, 0 134, 100, 0 68, 000, 0 - 69, 500, 0 - 3, 328, 820, 0 (9, 800, 0) (870, 310, 0) 28, 540, 0 - 207, 200, 0 438, 700, 0 108, 200, 0	1, 147, 800, 00 - 20, 700, 00 208, 100, 00 3, 396, 300, 00

			NOTES TO THE FINANCIAL STATEMENTS CONT'D.				
NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			N	N	N	N	- N
		LICENGES TOTAL	1, 910, 803, 00	1, 910, 803, 00	9, 448, 280, 00	7, 537, 477. 0	5, 152, 400, 00
2E	120204	FEES - GENERAL					
	12020404	Trade Union Fees			-	-	-
	12020417	Contractor Registration Fees	10,000.00	10,000.00	-	(10, 000. 0)	-
	12020418	Marriage/ Divorce Fees			1, 222, 800. 00	1, 222, 800. 0	-
	12020419	Attestation of Bachelorhood & Spinsterhood Fees			-	-	-
	12020425	Disinfection of Produce Fees			-	-	-
	12020426 12020427	Court Summons Fees Tender Fees	20,000.00	20, 000. 00	-	(20, 000. 0)	-
	12020427	Bill Board Advertisement Fees	20,000.00	20,000.00 10,000.00	_	(10, 000. 0)	_
	12020440	Medical Consultancy Fees	10,000.00	10,000.00	_	(10, 000. 0)	_
	12020441	Laboratory Fees			644, 200. 00	644, 200. 0	_
	12020442	Association Fees			_	_	-
	12020443	Birth & Death Registration Fees			3, 192, 200. 00	3, 192, 200. 0	-
	12020444	Burial Fees			=	-	-
	12020445	Change of Ownership Fees	20,000.00	20, 000. 00	2, 453, 800. 00	2, 433, 800. 0	-
	12020446	Agricultural/Vetinary Services Fees			-	-	-
	12020448	Development Levies			-	-	-
	12020449	Business/Trade Operating Fees	1,000,000.00	1, 000, 000. 00	1, 375, 100. 00	375, 100. 0	318, 200. 00
	12020450	Inspection Fees	0.000.000.00		-	- (4 444 444 4)	-
	12020451	Timber & Forest Fees	6, 000, 000. 00	6, 000, 000. 00	-	(6, 000, 000. 0)	-
	12020453	Applications Fees Parking Fees	2, 160, 000. 00	2, 160, 000, 00	-	(2, 160, 000. 0)	-
	12020454	Learning Driving Test Fees	2, 100, 000. 00	2, 100, 000. 00	1, 466, 000. 00	1, 466, 000. 0	_
	12020455 12020456	Wharf Landing Fees			1, 400, 000. 00	1, 400, 000. 0	_
	12020457	Entertainent, Drumming and Temporary Both Permit					
	12020101	Fees			4, 160.00	4, 160. 0	42, 900. 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 12020464	Dislodging of Septic Tank Charges Night Soil Disposal/Depot Fees			-	-	-
	12020465	Registration of Night Soil Contractors Fees			_	_	
	12020466	Vault Fees			_	_	_
	12020467	Sand Dredging Fees	23	- 22	642, 900, 00	642, 900, 0	325, 500, 00
		FEES TOTAL	9, 220, 000, 00	9, 220, 000, 00	11,001,160.00	1, 781, 160. 0	686, 600, 00
2F	120205	FINES - GENERAL					
_	12020501	Towing of Vehicle Fines and Fees			_	-	_
	12020502	Fines on Overdue Lost Library Books			-	-	-
	12020503	Impounding of Animals Fines	22	<u></u>			
		FINES TOTAL					
26	120206	SALES - GENERAL					
	12020601	Sales of Journal & Publications			18, 060. 00	18, 060. 0	186, 000. 00
	12020603	Sales of ID Cards			-	-	-
	12020604	Sales of Stores/Scraps/Unservicable Items			8, 946, 200. 00	8, 946, 200. 0	-
	12020605	Sales of Vaccines			-	-	-
	12020607 12020608	Sales of Consultancy Registration Forms Sales of Improved Seeds/Chemical			-	-	-
	12020609	Proceeds from Sales of Farm Produce			_	_	
	12020610	Proceeds from Sales of Goods By Public Auctions			_	_	_
	12020611	Proceeds from Sales of Govt. Vehicles			_	-	_
	12020612	Proceeds from Sales of Drugs and Medications			_	-	-
	12020614	Sales of Govt. Buildings			_	-	-
	12020615	Sales of Uniforms	300, 000, 00	300,000.00		(300,000.0)	
		SALES TOTAL	300,000.0	300,000.0	8, 964, 260, 0	8, 664, 260. 0	186, 000, 00
2H	120207	EARNINGS -GENERAL					
	12020701	Earnings from Consultancy Services			356, 340. 00	356, 340. 0	3, 670, 800. 00
	12020702	Earnings from Laboratory Services			2, 380. 00	2, 380. 0	24, 500. 00
	12020703 12020704	Earnings from Hire of Plants & Equipment Earnings from the Use of Govt. Vehicles	200, 000. 00	200, 000. 00	- 5, 940. 00	(104 050 0)	61, 200. 00
	12020704	Earnings from the Use of Govt. Wenicles Earnings from the Use of Govt. Halls	5, 400, 000. 00	5, 400, 000. 00	5, 940.00 94, 960.00	(194, 060. 0) (5, 305, 040. 0)	978, 200. 00
	12020706	Earnings from Coll Gates	0, 400, 000. 00	3, 400, 000. 00	94, 900. 00 19, 720. 00	(5, 305, 040. 0)	203, 200. 00
	12020707	Earnings from Nedical Services			8, 500. 00	8, 500. 0	87, 500. 00
	12020708	Earnings from Agricultural Produce			756, 530. 00	756, 530. 0	7, 793, 200. 00
	12020709	Earnings from Tourism/Culture/Arts Centres			45, 900. 00	45, 900. 0	472, 800. 00
	12020710	Earnings from Guest Houses	4 PAR RAG C*		-		-
	12020711 12020712	Earnings from Commercial Activities Earnings from Environmental Sanitation Services	1, 500, 000. 00	1, 500, 000. 00	926, 540. 00	(573, 460. 0)	9, 544, 600. 00
	12020/12	EARNINGS TOTAL	7, 100, 000. 00	7, 100, 000. 00	2, 216, 810. 00	(4, 883, 190. 0)	22, 836, 000. 00

			NOTES TO THE FINANCIAL STATEMENTS (ONI'D.				
NOTES	ECONONIC	DESCRIPTION	APPROVE	n	FINAL BUDGET	ACTUAL 2018	VARIANCE	ACTUAL 2017
NOTE2		DESCRIPTION				AGIUAL 2018	VAKLANGE	AGIUAL ZUII
	CODE		BUDGET 20	18	2018			
				N	N	N	N	N
	100000	DENT ON ASSESSMENT DISTINGS AFRED I						
21	120208	RENT ON GOVERNMENT BUILDINGS - GENERAL						
	12020801	Rent on Govt. Quarters				_	-	-
	12020802	Rent on Govt.offices				_	_	_
						11 520 00	11 FAA A	110 700 00
	12020803	Rent on Govt Buildings				11, 530. 00	11, 530. 0	118, 700. 00
	12020804	Rent on Conference Centres				-	-	-
	12020805	Rent on Building At Aerodromes				_	_	_
	12020000		-			11,530.00	11,530.0	118, 700, 00
		RENT ON GOVERNMENT BUILDINGS TOTAL				11,330,00	11,330.0	118, 700, 00
2J	120209	RENT ON LAND & OTHERS - GENERAL						
20								
	12020901	Rent on Govt. Land	30,00	0, 000. 00	30, 000, 000. 00	173, 660. 00	(29, 826, 340. 0)	1, 788, 900. 00
	12020903	Rents & Premium on the Allocation of Land		206, 000. 00	206, 000. 00	143, 250. 00	(62, 750. 0)	1, 475, 700. 00
	12020904	Rents of Plots & Sites Services Programme				9, 390. 00	9, 390. 0	96, 700. 00
						5, 550. 00	3, 330. 0	30, 700.00
	12020905	Lease Rental				-	-	-
	12020906	Rents on Govt. Properties	2.5			3, 460, 270, 00	3, 460, 270, 0	4, 925, 800, 00
		RENT ON LAND & OTHERS TOTAL	30.20	6,000.00	30, 206, 000, 00	3, 786, 570, 00	(26, 419, 430, 0)	8, 287, 100, 00
			-					
2K	120210	REPAYMENTS - GENERAL						
	12021002	Motor Vehicle Advances				_	_	_
							_	
	12021003	Bicycle Advances (Principal)				-	-	-
	12021004	Motor Vehicle Refurbishing Loan				-	-	-
	12021005	House Refurbishing Loan				_	_	_
						200 040 00	200.040.0	00 000 700 7
	12021006	Refunds				380, 940, 00	380, 940. 0	5, 325, 300, 00
		REPAYMENTS TOTAL	250	- 3	_	380, 940. 0	380, 940. 0	5, 325, 300. 00
			-			-		
2L	120211	INVESTMENT INCOME						
	12021101	Operating Surplus				_	_	_
		Dividend Received		000 000 00	000 000 00	041 140 00	F# ## A	0.004.000.00
	12021102			300, 000. 00	300, 000. 00	841, 140. 00	541, 140. 0	8, 664, 800. 00
	12021103	Other Investment Income	55					<u> </u>
		INVESTMENT INCOME TOTAL		300, 000, 00	300,000,00	841, 140, 0	541,140,0	8, 664, 800, 00
		INTERNAL INVESTIGATION						
2N	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		- %	-	- :	(= -0)) - 항
							-	
20	120214	RATES						
	19091401	Tenement Rate				7, 975, 960. 00	7, 975, 960. 0	244, 800. 00
	12021401					1, 414, 300.00	1, 414, 300. 0	۵۳۲, ۵۷۷. ۷۷
	12021402	Penalty For Tenement Rate				-	-	-
	12021403	Arreas of Tenement Rate				-	-	-
	12021404	Ground Rent				_	_	_
		Federal Government Grant in Lieu of Tenement Rate						
	12021405					=	-	-
	12021406	State Government Grant in Lieu of Tenement Rate	<u> </u>					
		RATES TOTAL		-	-	7, 975, 960, 0	7, 975, 960. 0	244, 800, 00
		111124 141112	-					
**	100015	MIANTI I ANTONIO						
2P	120215	MISCELLANEOUS						
	12021501	Mortuary Hearse and Cementry Earnings				2, 292, 400.00	2, 292, 400. 0	-
	12021502	Recovery of Losses and Overpayments						_
	12021503	Payment in Lieu of Registration Notices				-	-	-
	12021504	Unclaimed Deposit				-	-	-
	12021505	Indigene Certificate				3, 692, 660. 00	3, 692, 660. 0	2, 200, 000. 00
	12021000		***			5,985,060,00	5, 985, 060, 0	2, 200, 000, 00
		MISCELLANEOUS TOTAL				3, 563, 060, 00	3, 965, U6U, U	Z. ZVV. WVV. W
4	40	AID AND CDANTE						
3	13	AID AND GRANTS						
	1301	AID						
11								
3A	130101	DOMESTIC AIDS						
	13010101	Current Domestic Aids				-	-	-
	13010102	Capital Domestic Aids						
	.evividE		-				$\overline{}$	
		DOMESTIC AIDS TOTAL						
3B	130102	FOREIGN AIDS						
JØ								
	13010201	Current Foreign Aids				-	-	-
	13010202	Capital Foreign Aids				-	-	-
	19010202	estation to a Straining						

			NOTES TO THE FINANCIAL STATEMENTS CONT'D.				
NOTES	ECONONIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARI ANCE	ACTUAL 2017
		FOREIGN AIDS TOTAL	N	N			N
30	130203 13020301	DOMESTIC GRANTS Current Domestic Grants			-	-	-
	13020302	Capital Domestic Grants DOMESTIC GRANTS TOTAL	-	-			
30	130204 13020401	FOREIGN GRANTS Current Foreign Grants			_	_	-
	13020402	Capital Foreign Grants Foreign Grants Total	_	-	-		
4	14	CAPITAL DEVELOPMENTFUND (COF) RECEIPTS					
	1401	TRANSFER FROM CONSOLIDATED REVENUE FUND To COF					
	140101	TRANSFER FROM CONSULIDATED REVENUE FUND TO COF					
	14010101	Transfer from CRF to CDF Transfer to CDF TOTAL	<u> </u>	· -	ļ <u> </u>		
5	1402	OTHER CAPITAL RECEIPTS OTHER CAPITAL RECEIPTS					
	140202 14020201	Other Capital Receipts to CDF			_	_	_
	14020202	Sale of Fixed Assets Other capital receipts total		-			
6	1403	LOANS/ BORROWINGS RECEIPT					
6A	140301 14030301	DOMESTIC LOANS/ BORROWINGS RECEIPT Domestic Loans/ Borrowings from Financial Institutions			-	-	90, 909, 090. 91
	14030302	Domestic Loans/ Borrowings from Other Government Entities			-	-	-
	14030303	Ownestic Loans/ Borrovings from Other Entities/ Organisations DOMESTIC LOAKS/ BORROVINGS TOTAL	-	-			90, 909, 090, 91
6B	140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT					
	14030201 14030202	International Loans/ Borrowings from Financial Institutions International Loans/ Borrowings from Other Government			-	-	-
	14030203	Entities International Loans/ Borrowings from Other Entities/			-	-	-
		Organisations International Loans/ Borrowings Total	-	-			
1	1404	DEBT FORGIVENESS					
7A	140401	FOREIGN DEBT FORGIVENESS					
an.	14040101	Foreign Debt Forgiveness DOMESTIC DEBT FORGIVENESS			-	-	-
7B	140402 14040201	Omestic Debt Forgiveness Denestic Debt Forgiveness Debt Forgiveness Total			-		===
8	1407	EXTRAOROLNARY ITEMS					
	140701	EXTRAORDINARY ITEMS					
	14070101 14070102	Extraordinary Items Unspecified Revenue	8.0			- -	- Ind
		EXTRAORDINARY ITEMS TOTAL	-	-	-		

		NOTES TO THE	FINANCIAL STATEMENTS CONT'D.				
NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018	APPROVED BUDGET 2018	ACTUAL 2018	VARI ANCE	ACTUAL 2017
	EXPENDITURES		N	N	N	N	N
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	726, 494, 959. 00	740, 816, 725. 05	636, 756, 836. 17	104, 059, 888. 9	691, 967, 678. 63
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	14, 865, 144. 00	24, 865, 144. 00	16, 949, 090. 91	7, 916, 053. 1	-
	Salary Arrears Allowances	10A 10B	_	_	-	_	-
	Social Contributions	100	yes -	- ·	::::::::::::::::::::::::::::::::::::::	· -	-
	Personnel Cost Total		741, 360, 103, 00	765, 681, 869, 05	653, 705, 927, 08	111, 975, 942. 0	691, 967, 678, 63
			270				
11		11	7				
11	Government Contribution to Pension	11		· -	-		
12	Social Benefits	12	-	<u> </u>			-
13	Overhead Cost						
10	Overhead Cost Travels and Transport - General	13A	14, 514, 500, 00	31, 565, 700, 00	29, 598, 462, 71	1, 967, 237, 3	4, 251, 910. 00
	Utilities - General	13B	11, 543, 200. 00	1, 543, 200. 00	774, 300. 00	768, 900. 0	5, 494, 810. 00
	Materials and Supplies - General	130	78, 803, 200. 00	65, 399, 100. 00	43, 790, 027. 27	21, 609, 072. 7	22, 960, 768. 91
	Maintenance Services - General	13D	34, 992, 600. 00	41, 707, 100. 00	20, 410, 462. 77	21, 296, 637. 2	15, 554, 597. 82
	Training - General	13E	-	19, 850, 000. 00	17, 934, 600. 00	1, 915, 400. 0	3, 976, 787. 95
	Other Services - General	13F 13G	397, 863, 297. 94 12. 450. 000. 00	119, 871, 795. 94 19, 700, 000. 00	53, 535, 663. 95 10. 252. 754. 55	66, 336, 132. 0 9, 447, 245. 5	60, 603, 425. 03 13, 688, 943. 51
	Consulting and Professional Services Fuel and Lubricants	13H	19, 500, 000. 00	1, 500, 000. 00	1, 466, 800. 00	9, 447, 243. 5 33, 200. 0	13, 000, 943. 31
	Financial Charges	131	1, 250, 000. 00	12, 050, 000. 00	12, 046, 445, 68	3, 554. 3	6, 423, 201, 71
	Miscellaneous Expenses	13J	73, 754, 700. 00	119, 827, 700. 00	78, 686, 335. 49	41, 141, 364. 5	62, 456, 606. 84
	Overhead Cost Total		644, 671, 497, 94	433, 014, 595, 94	268, 495, 852, 42	164, 518, 743, 5	195, 411, 051, 77
14	Loans and Advances						
14	Staff Loans and Advances	14A	10A	703 – 71	-	· ·	- c
	Loans and Advances Total	1111					
			100	.0			
15	Grants and Contrbutions	451	400 000 000 00	055 400 440 50	014 105 140 05	40 707 005 0	704 040 007 05
	Local Grants and Contributions Foreign Grants and Contrbutions	15A 15B	120, 000, 000. 00	855, 132, 442. 50	841, 405, 416. 65	13, 727, 025. 9	764, 213, 987. 25
	Grants and Contrbutions Total	130	120, 000, 000, 00	855, 132, 442, 50	841, 405, 416, 65	13. 727. 025. 9	764, 213, 987, 25
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	20, 000, 000. 00	48, 723, 000. 00	47, 684, 263. 64	1, 038, 736. 4	-
	Subsidy to Private Companies Subsidies Total	16B	20, 000, 000. 00	48, 723, 000. 00	47, 684, 263. 64	1, 038, 736, 4	· — — — ·
	JUDSTUTES TOTAL		20,000,000.00	40, 720, 000.00	47, 004, 203, 04	1, 030, 700. 4	
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	1, 250, 000. 00	1, 223, 300. 00	26, 700. 0	59, 554, 890. 45
	Interest - Internal Public Debt	17C	185, 725, 198. 00 185, 725, 198. 00	159, 554, 890. 45 160, 804, 890, 45	153, 927, 407. 90 155, 150, 707. 90	5, 627, 482. 6 5, 654, 182. 6	152, 068, 465, 76 211, 623, 356, 21
	Public Debt Charges Total		100, 120, 100.00	100, 004, 030. 43	100, 100, 101, 30	0,004,102.0	211, 020, 000. 21
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B		41			
	Transfers - Total		-			. 	
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	228, 200, 000. 00	105, 050, 000. 00	99, 174, 247. 24	5, 875, 752. 8	45, 987, 511. 24
	Construction/Provision of Fixed Assets	20B	604, 999, 999. 00	200, 300, 000. 00	90, 418, 677. 32	109, 881, 322. 7	17, 241, 100. 00
	Rehabilitation/Repairs of Fixed Assets	200	90, 000, 000. 00	59, 250, 000. 00	38, 716, 672. 81	20, 533, 327. 2	15, 524, 230. 00
	Preservation of the Environment Acquisition of Non Tangible Assets	20D 20E	5, 000, 000. 00	12,000,000.00	1, 424, 400, 00	10, 575, 600. 0	-
	acquisition of won langible assets Capital Expenditure Total	ZUE.	928, 199, 999, 00	376, 600, 000, 00	229, 733, 997, 37	146, 866, 002. 6	78, 752, 841. 24
			323, 133, 999, 99	3.0,000,000	220,100,001.01		19,192,911.21
	TOTAL EXPENDITURE		2, 639, 956, 797. 94	2, 639, 956, 797, 94	2, 196, 176, 165. 06	443, 780, 632. 9	1, 941, 968, 915. 10

			NOTES TO THE FINANCIAL STATEMENTS CONT'	ù.				
MOTES	ECONONIC CODE	DESCRIPTION		PPROVED	FINAL BUDGET	ACTUAL 2018	VARIANCE	ACTUAL 2017
				GET 2018	2018			
		CADCADITADE		N		N	N	N
10	2 21	EXPENDITURE Personnel cost						
	2101	Salaries and Wages						
10A	210101	Salaries and Wages						
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	7.	26, 494, 959.00	740,816,725.05	636, 756, 836. 17	104, 059, 888. 88	691, 967, 678. 63
	21010102 21010103	Overtime Payments Consolidated Revenue Charges – Salaries/Allowances		14, 865, 144, 00	24, 865, 144.00	16, 949, 090. 91	7, 916, 053. 09	-
	21010130	Salary Arrears			2,00,111.0			<u></u>
		TOTAL		41, 360, 103, 00	765, 681, 869, 05	653, 705, 927, 08	111, 975, 941, 97	691, 967, 678, 63
	2102	ALLONANCES AND SOCIAL CONTRIBUTIONS						
108	210201	Al lowances	_					
		TOTAL	_	- 0				
	22	OTHER RECURPENT COSTS						
10	0000	OUTDIERD ORGE						
13	2202	OVERHEAD COST						
13A	220201	TRAVEL AND TRANSPORT - GENERAL						
	22020101	Local travels and transport: training		13, 000, 000. 00	20, 152, 100.00	19, 828, 762. 71	323, 337. 29	3, 775, 025. 00
	22020102 22020103	Local travels and transport: others International travels & transport: training		364, 700. 00 1, 094, 200. 00	2, 364, 700. 00 4, 094, 200. 00	2, 167, 900. 00 3, 158, 900. 00	196, 800. 00 935, 300. 00	90, 900. 00 272, 600. 00
	22020103	International travels: others		900.00	1,900,000.00	1, 708, 100.00	191, 900.00	99, 785.00
	22020105	Hotel Accommodation - Local		54, 700.00	54, 700.00	-	54, 700. 00	13, 600. 00
	22020106	Hotel Accommodation - International		-	-	-	-	-
	22020107 22020108	Hotel Accommodation - Local Training Hotel Accommodation - International Training		-	-	-	-	-
	22020109	Per Diems/Estacodes	92	- 330	3,000,000,00	2,734,800.00	265, 200, 00	0 <u>0 - 9</u> 0
		TOTAL	_	14,514,500,00	31, 565, 700, 00	29, 598, 462, 71	1,967,237,29	4, 251, 910, 00
138	220202	UTILITIES - GENERAL						
	22020201	Electricity Charges		11, 053, 900. 00	1, 053, 900. 00	774, 300. 00	279, 600.00	5, 408, 510.00
	22020202	Telephone Charges		103,000.00	103,000.00	-	103,000.00	18, 200. 00
	22020203 22020204	Internet Access Charges Satellite Broadcasting Access Charges		257, 500. 00	257,500.00	-	257, 500. 00	45, 400. 00
	22020205	Mater Rates		128, 800. 00	128,800.00	-	128, 800.00	22, 700. 00
	22020206	Sewerage Charges		-	-	-	-	-
	22020207 22020208	Leased Communication Lines Software Charges/License Renewal		_	_	_	-	-
	22020209	Interactive Learning		-	_	-	-	-
	22020210	Multiyear Traffic Order		-	-	-	-	-
	22020211	Other Utility Charges	10	11, 543, 200, 00	1,543,200.00	774, 300, 00	768, 900, 00	5, 494, 810, 00
		TOTAL	-	11,343,200.00	1,340,200.00	114,300.00	/10,300.00	3,434,010.00
130	220203	NATERIALS AND SUPPLIES - GENERAL		00 000 000 00	10 000 000 00	2 552 245 45	0.040.754.55	4 444 000 01
	22020301 22020302	Office Stationaries/Computer Consumables Books		20, 000, 000. 00	12, 308, 000.00 2, 200, 000.00	3, 058, 245. 45 2, 021, 400. 00	9, 249, 754, 55 178, 600, 00	4, 444, 090. 91
	22020303	Newspapers		42, 335, 100.00	2,200,000.00	2,021,100.00	-	12,503,078.00
	22020304	Magazines and Periodicals		3, 077, 000. 00		-	-	908, 700. 00
	22020305	Printing of Non Security Documents Printing of Security Documents		2, 843, 100. 00 461, 500. 00	2, 843, 100. 00 2, 461, 500. 00	563, 900. 00 1, 723, 200. 00	2, 279, 200. 00 738, 300. 00	839, 700. 00 136, 300. 00
	22020306 22020307	Printing of Security Documents Drugs/Laboratory/Medical Supplies		9, 661, 800.00	9,661,800.00	7, 108, 781. 82	2,553,018.18	3, 003, 500. 00
	22020308	Field and Camping Materials Supplies		-	-	-	-	-
	22020309 22020310	Uniforms and Other Clothing Teachind Aids/Instructional Waterials		178, 500. 00	178,500.00 3,000,000.00	107, 400.00 2, 644, 800.00	71, 100.00 355, 200.00	52, 700. 00
	22020311	Food stuff/Cartering Materials Supplies		_	3,000,002.00	2, 044, 000. 00	30,200.00	-
	22020312	Chemicals and Reagents Materials Supplies		-	12, 500, 000. 00	10, 324, 900. 00	2, 175, 100. 00	-
	22020313	Other Materials and Supplies TOTAL	_	246, 200. 00 78, 803, 200. 00	20, 246, 200.00 65, 399, 100.00	16, 237, 400, 00 43, 790, 027, 27	4, 008, 800, 00 21, 609, 072, 73	1, 072, 700, 00 22, 960, 768, 91
		IVIAL	-	10, 603, 200, 00	03,399,100.00	40, 190, 021, 21	21, 009, 072, 13	22, 300, 700, 31
130	220204	NAINTENANCE SERVICES GENERAL		251 400 00	0.001.400.00	2, 792, 600, 00	850 800 80	004 700 00
	22020401 22020402	Maintenance of Motor Vehicles/Transport Equipment Maintenance of Office Furniture		651, 400. 00 14, 732, 200. 00	3, 651, 400. 00 14, 732, 200. 00	£, 19£, 000. W	858, 800. 00 14, 732, 200. 00	221, 700. 00 5, 015, 180. 00
	22020403	Maintenance of Office Building/Residential Otrs		4, 982, 700. 00	4, 982, 700. 00	800, 000. 00	4, 182, 700. 00	1, 696, 230. 00
	22020404	Maintenance of Office/IT Equipment		-	-	-	-	-
	22020405 22020406	Maintenance of Plant and Generators Other Maintenance Services		8, 626, 300. 00 6, 000, 000. 00	6,738,600.00	5, 747, 862, 77	990, 737. 23	90, 900. 00 1, 613, 108. 00
	22020407	Maintenance of Air Conditioners		0, 000, 000. 00	-	-	-	-
	22020408	Maintenance of Boats			-	-	-	-
	22020409 22020410	Maintenance of Railway Equipments Maintenance of Street Lights			-	-	-	-
	22020410	Maintenance of Communication Equipments			_	-	-	-
	22020412	Maintenance of Market/Public Places			7,840,300.00	7, 380, 000. 00	460, 300. 00	6, 317, 679. 82
	22020413	Ninor Road Naintenance		24 002 600 00	3,761,900.00	3, 690, 000. 00	71, 900, 00	599,800.00
		TOTAL		34, 992, 600. 00	41, 707, 100.00	20, 410, 462, 77	21, 296, 637, 23	15, 554, 597, 82
13E	220205	TRAINING GENERAL						
	22020501 22020502	Local Training			7, 500, 000. 00 5, 125, 000. 00	6, 593, 000. 00 4, 414, 600. 00	907, 000. 00	-
	22020502 22020503	International Training Other Trainings			5, 125, 000. 00 125, 000. 00	4, 414, 600.00 105, 300.00	710, 400. 00 19, 700. 00	-
	22020504	Seninars/Norkshops and Conference	12	200	7,100,000.00	6,821,700.00	278, 300, 00	3,976,787,95
		TOTAL	% <u></u>		19, 850, 000.00	17, 934, 600.00	1, 915, 400. 00	3, 976, 787, 95
13F	220206	OTHER SERVICE - GENERAL						
	22020601	Security Services		55, 555, 600.00	40, 538, 395. 94	39, 839, 791. 23	698, 604. 71	42, 582, 567. 76

		N	IOTES TO THE FINANCIAL STATEMENTS CONT'D.				
NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED Bloget 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
	22020602 22020603	Office Rent Residential Rent	N 27, 777, 810. 00 47, 663, 197. 94	27, 777, 800.00	N 4, 740, 000. 00	N 23, 037, 800.00	N 4, 998, 100, 00
	22020604 22020605	nescrent an ment Security Vote (Including Operations) Cleaning and Funigation Services	47, 603, 191. 94 266, 666, 700. 00	43, 255, 600.00 5, 000, 000.00	2, 527, 272, 72 3, 131, 700, 00	40, 728, 327, 28 1, 868, 300, 00	4, 478, 230, 00 7, 181, 427, 27 1, 363, 100, 00
	22020606 22020607	Land Uses Charges Rescue Service	-	3,300,000,00	3, 296, 900, 00	3.100.00	-
	ZEVENNY	TOTAL	397, 863, 297, 94	119.871,795.94	53, 535, 663, 95	66, 336, 131, 99	60, 603, 425, 03
136	220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL					
	22020701	Financial Consulting	5, 950, 000. 00	7, 330, 000. 00	2, 187, 600. 00	5, 142, 400. 00	2, 544, 500. 10
	22020702 22020703	Information Technology Consulting Legal Services	5, 000, 000. 00 1, 500, 000. 00	750.000.00	-	750, 000, 00	7, 598, 988. 86
	22020704	Engineering Services		0.000.000.00	- 444 000 00		-
	22020705 22020706	Architectural Serivoes Surveying Services		2,000,000.00	1, 411, 300. 00	588, 700. 00	-
	22020707 22020708	Agricultural Consulting Nedical Consulting		2,500,000.00	2, 443, 500. 00	- 56, 500. 00	-
	22020709	Other Consultancy Services		2, 120, 000. 00	1, 918, 000. 00	202, 000. 00	-
	22020710	Auditing TOTAL	12, 450, 000, 00	5,000,000.00 19,700,000.00	2, 292, 354, 55 10, 252, 754, 55	2,707,645.45 9,447,245.45	3, 545, 454, 55 13, 688, 943, 51
			-				
13H	220208	FUEL AND LUBRICANTS - GENERAL	12,000,000,00	1 500 000 00	4 400 000 00	20 000 00	
	22020801 22020802	Notor Vehicle Fuel Cost Other Transport Equipments Fuel Cost	12, 000, 000. 00 7, 500, 000. 00	1,500,000.00	1, 466, 800. 00	33, 200. 00	-
	22020803 22020804	Plant/Generator Fuel Cost Aircraft Fuel Cost			-	-	-
	22020805	Boat Fuel Cost			-	-	-
	22020806	Cooking Gas/Fuel Cost TOTAL	19,500,000.00	1,500,000.00	1, 466, 800. 00	33, 200, 00	
131	220209	FINANCIAL CHARGES GENERAL	1 070 000 00	10.000.000.00	10 010 115 00	0.554.00	c san ans 7s
	22020901 22020902	Bank charges (Other Than Interest) Insurance Premium	1, 250, 000. 00	12, 050, 000.00	12, 046, 445. 68	3,554.32	6, 423, 201. 71
	22020903 22020904	Loss on Foreign Exchange Other CRF Bank Charges			-	-	-
	22020905	Admin Charges (JAAC)	4 070 000 00	40.070.000.00	- 40.040.445.00	3 554 37	-
		TOTAL	1, 250, 000, 00	12.050.000.00	12.046.445.68	3,534,32	6, 423, 201, 71
13J	220210	NISCELLANEOUS EXPENSES - GENERAL					
	22021001 22021002	Refreshment and Weals Honorarium and Sitting Allowance	10, 000, 000. 00 1, 130, 200. 00	8, 245, 200. 00 1, 130, 200. 00	513, 000. 00 794, 800. 00	7, 732, 200. 00 335. 400. 00	2, 615, 212, 69 360, 500, 00
	22021003	Publicity and Advertisements	17, 558, 700. 00	16, 551, 600.00	3, 648, 486. 36	12, 903, 113. 64	7, 581, 358. 56
	22021004 22021006	Nedical Expenses - local Postage and Courier Services	227, 900. 00	227, 900. 00	-	227, 900.00	72, 700. 00
	22021007 22021008	Welfare Packages Subscription to Professional Bodies	25, 094, 100. 00	25, 094, 100. 00	7, 750, 188. 99	17, 343, 911. 01	13, 854, 158. 00
	22021009	Sporting Activities	854, 700. 00	1,504,000.00	1, 002, 376.50	501, 623. 50	272, 600. 00
	22021010 22021014	Direct Teaching and Laboratory Cost Annual Budget Expenses and Administration	99, 700. 00 4, 515, 800. 00	99, 700.00 600.000.00	600, 000. 00	99, 700. 00	31, 800. 00 2, 803, 400. 00
	22021019	Nedical Expenses - International	-	-	-	-	-
	22021020 22021021	Foreigh Scholarship Scheme Special Days/Celebrations	-	375,000.00	358, 000. 00	17, 000. 00	4, 500, 000. 00
	22021022 22021023	Youth Corpers Allowance Development Plan Preparation Expenses	-	-	-	-	968, 677. 29
	22021024	Final Account Preparation Expenses	44 672 666 66	5,000,000.00	4, 813, 636. 36 59. 205. 847. 28	186, 363, 64	21, 487, 169, 39
	22021025 22021026	Other Niscellaneous Expenses Nonitoring and Evaluation	14, 273, 600. 00	61, 000, 000.00 –	33, 243, 647. 26	1,794,152.72 -	21,407,109.39
	22021027 22021028	Daily Rate Allomances Election Logistic Allomance	9 (0	-	- 100 m	9 8	7, 909, 030, 91
		TOTAL	73, 754, 700.00	119,827,700.00	78, 686, 335, 49	41, 141, 364, 51	62, 456, 606. 84
14	2203	LOANS AND ADVANCES					
144	220301 22030101	STAFF LOANS AND ADVAINCES - GENERAL Notor Cycle Advances			-	-	-
	22030102 22030103	Bicycle Advances Refurbishing Advances			-	-	-
	22030104	Correspondence Advances			-	-	-
	22030105 22030106	Spectacle Advances Notor Vehicle Advances			-	-	-
	22030107 22030108	Furnishing Advances Housing Loans			-	-	-
	22030106	nousing Loans Total				=	_
4.5	****	STATE AND CONTRIBUTIONS OF THE					
15	2204	GRANTS AND CONTRIBUTIONS - GENERAL					
15A	220.401 220.40101	LOCAL GRANTS AND CONTRIBUTIONS Grants to Other Government - Current			-	-	-
	22040102 22040103	Grants to Other Government - Capital Grants to Local government - Current			-	-	-
	22040104	Grants to Local Government - Capital			-	-	-
	22040105 22040106	Grants to Government Owned Companies - Current Grant to Government Owned Companies - Capital			-	-	-
	22040107	Grants to Private Companies - Current			-	-	-
	22040108 22040109	Grants to Private Companies - Capital Grants to Communities/NGO's		1,250,000.00	1, 100, 000. 00	150,000.00	-
	22040110	Contribution to State University		165,000,000.00	161, 609, 647. 78	3, 390, 352. 22	111, 587, 604.73

			NOTES TO THE FINANCIAL STATEMENTS CONT'D.				
MOTES	ECONONIC CODE	DESCRIPTION	APPROVED	FINAL BUDGET	ACTUAL 2018	VARIANCE	ACTUAL 2017
10120	LONDING THE		BUDGET 2018	2018	THE LAND	THE STATE OF THE S	101 W. 2011
			N		N	N	N
	22040111	Grants/Allocation to Development Areas			-	-	-
	22040112	Contribution to Traditional Councils	10,000,000.00	50, 000, 000. 00	46, 386, 653, 18	3, 613, 346. 82	43, 677, 026, 04
	22040113	Contribution to Ministry for Local Government Affairs Contribution to Local Government Education Authority	15, 000, 000. 00 60, 000, 000, 00	20, 000, 000. 00 498, 382, 447, 50	15, 440, 788. 20 497. 382. 442. 50	4,559,211.80 1,000.000.00	29, 386, 865. 77 493. 197. 531. 51
	22040115 22040116	Contribution to Local Government Education Authority Contribution to Primary Health Care Development Agency	1,000,000.00	490, 302, 442, 30 500, 000, 00	497, 302, 442, 50 345, 454, 55	154, 545, 45	9, 198, 795, 45
	22040117	Contribution to Primary Health Gare Development Agency Contribution to Local government Staff Pension Board	30,000,000.00	120,000,000,00	119, 140, 430, 44	859.569.56	69, 220, 071, 98
	22040118	Contribution to Local Government Service Commission	4,000,000.00	120,000,000.00	-	-	7, 946, 091, 77
	22040119	Contribution to Auditor General Local Government			-	-	-
	22040120	Contingency					
		TOTAL	120,000,000,00	855, 132, 442, 50	841, 405, 416, 65	13, 727, 025, 85	764, 213, 967, 25
16	2205	SUBSIDIES GENERAL					
10	2200	WESTIFIES WEILING					
16A	220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES &					
1411		PARASTATALS					
	22050101	Subsidy to Government Owned Companies			-	-	-
	22050102	Meals subsidy to Government Schools			-	-	-
	22050104 22050106	Petroleum Subsidy Agricultural Inputs Subsidy	10 000 000	30, 000, 000.00	29, 972, 900. 00	27, 100. 00	-
	22050108	Agricultural imputs sousiby Religious Pilgrimage Subsiby	15,000,000.00 5,000,000,00	18. 123. 000. 00	29, 972, 900. 00 17, 161, 363, 64	27, 100, 00 961, 636, 36	-
	22050109	Health Subsidy	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	600,000.00	550,000,00	50,000.00	- 9
		TOTAL	20, 000, 000, 00	48, 723, 000, 00	47, 684, 263, 64	1,038,736.36	
						8	
168	220502 22050201	SUBSIDY TO PRIVATE COMPANIES Subsidy to Private Companies					
	22(30)201	TOTAL	29		- 	· — —	$\overline{}$
		IVINL	3,				
17	2206	PUBLIC DERT CHARGES					
		Part and Internal of Part and					
17A	220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL					
	22060101 22060102	Foreign Interest/Discount - Treasury Bill Foreign Interest/Discount - Short term Borowings			_	-	-
	22000102	roreign interest/biscount - anort term burowings Total	St. 2		V		
		TOTAL	N-	00.00	V2		-
178	220602	DOMESTIC INTEREST / DISCOUNT					
	22060201	Domestic Interest/Discount - Treasury Bill		1, 250, 000. 00	1, 223, 300.00	26, 700.00	-
	22060202	Domestic Interest/Discount - Short term Borowings			-	-	-
	22060203	Settlement of Liabilities TOTAL		1,250,000,00	1,223,300.00	26,700.00	59, 554, 890, 45 59, 554, 890, 45
		TOTAL		1,230,000,00	1,223,300.00	20,100.00	30,304,000.40
170	220603	INSURANCE PRENTUN					
	22060301	Interest - Internal Public Debt	185, 725, 193, 00	159,554,890.45	153, 927, 407, 90	5,627,482,55	152,068,465,76
		TOTAL	185, 725, 198, 00	159.554,890.45	153, 927, 407, 90	5, 627, 482, 55	152,068,465,76
18	2207	TRANSFERS					
18A							
	220701	TRANSFERS TO OTHER FUNDS					_
****	22070101	Transfer to COF			-	-	
1901	22070101 22070102	Transfer to COF Transfer to Soveriegn Wealth Fund			-	-	-
****	22070101 22070102 22070103	Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund			-	- - -	-
1991	22070101 22070102 22070103 22070105	Transfer to COF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund Transfer to Contingencies Fund			- - - -	-	-
5441	22070101 22070102 22070103	Transfer to CDF Transfer to Soveriegn Wealth Fund Transfer to Sinking Fund					-
****	22070101 22070102 22070103 22070105	Transfer to COF Transfer to Soveriegn Nealth Fund Transfer to Sinking Fund Transfer to Contingencies Fund Transfer to Doint Project Account (MLGA)					
****	22070101 22070102 22070103 22070105	Transfer to COF Transfer to Soveriegn Nealth Fund Transfer to Sinking Fund Transfer to Contingencies Fund Transfer to Doint Project Account (MLGA)		;		====	<u>:</u>
	22070101 22070102 22070103 22070105 22070109	Transfer to OFF Transfer to Soveriege Nealth Fund Transfer to Sovience Fund Transfer to Contingencies Fund Transfer to Antingencies Fund Transfer to Aviet Project Account (MLSA) WING.		: <u>-</u>		===	===
20	22070101 22070102 22070103 22070105 22070109	Transfer to OServiego Nealth Fund Transfer to Soveriego Nealth Fund Transfer to Soiking Fund Transfer to Joint Project Account (MES) TOTAL OPTIAL EPROUNDS GENERAL	-	:====		===	<u>:</u>
	22070101 22070102 22070103 22070105 22070109 23 23 23 201011	Transfer to OSP Transfer to Soveriego Neal th Fund Transfer to Soveriego Neal th Fund Transfer to Chaine Fransfer Transfer to Admit Project Account (M.SA) TOTAL OPTIAL EPROVINGE CHIEAL PROMONE OF FIRE ASSETS - GREAN	27 200 000 00	:====		===	<u>:</u>
20	2070101 22070102 22070103 22070105 22070109 22070109 23070109	Transfer to OSE relate health Fund Transfer to Sinking Realth Fund Transfer to Schottagenical Fund Transfer to Accounting Fund Transfer to Joint Project Account (MLSI) TOTAL OPTIAL EPPONTING GENERAL PROMOSES OF FUEN ASSES - GENERAL Partobase Acquisition of Land	2, 20, 00, 0			====	=======================================
20	22070101 22070102 22070103 22070105 22070109 23 23 23 201011	Transfer to OSP Transfer to Soveriego Neal th Fund Transfer to Soveriego Neal th Fund Transfer to Chaine Fransfer Transfer to Admit Project Account (M.SA) TOTAL OPTIAL EPROVINGE CHIEAL PROMONE OF FIRE ASSETS - GREAN	22,200,000.00 \$ 500.000.00		:		=======================================
20	20/00/01 20/00/02 20/00/03 20/00/05 20/00/09 20/00/09 20/00/01 20/00/01 20/00/04	Transfer to OServies; Nealth Fund Transfer to Sixving Fund Transfer to Sixving Fund Transfer to Lower Foreign Fund Transfer to World Foreign Account (MLSI) TOTAL CAPTIAL EMPORTURE CENERAL PROMISES OF FILES ASSESS - GENERAL Purchases of Effice Socialists		-		:====	
20	200001 200002 200003 200005 200009 200009 23 20000 200000 200002 200000 200004 200004	Transfer to Oser legs - Nealth Fund Transfer to Soverlegs - Nealth Fund Transfer to Schilding Fund Transfer to Schilding Fund Transfer to Moint Project Account (MES) TOTAL OPTIAL EMPORTURE CENERAL PROMOSE OF TIES ASSIS - SCHEMA Parchase of Funds assis of East Assis - CENERAL Purchase of Office Sovering of Land Purchase of Office Sovering Ceneral Purchase of Residential Soliding Purchase of Residential Solidings Purchase of Near Option		50, 200, 000, 00	4) 265 947 24		40,217,811,24
20	20/00/01 20/00/02 20/00/05 20/00/05 20/00/09 23 20/00/01 20/00/05 20/00/05 20/00/05 20/00/05	Transfer to Ober legs. Neal th Food Transfer to Soverlegs. Neal th Food Transfer to Sinking Food Transfer to Joining Food Transfer to Transfer to Joining Transfer of Test Joining Transfer of Motor Geoles Transfer of Motor Velocites Transfer of Motor Velocites Transfer of Motor Transfer of Moto			-	-	40,217,911,24
20	20/00/01 20/00/02 20/00/05 20/00/05 20/00/09 23/00/07 20/00/07 20/00/05 20/00/05 20/00/05 20/00/07	Transfer to OSP region lead to Found Transfer to Soveriege lead to Found Transfer to Soveriege found Transfer to Mainte France Transfer to White Souther Transfer to Transfer to Maintenance Transfer to Transfer to Transfer Transfer to Transfer Transfer to Transfer Transfer to Transfer	5,000,000.00	50, 200, 000 .00 1, 850, 000 .00	42.25.547.24	904, 052, 76 	40,217,911.24
20	200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000	Transfer to Oser legs - Neal th Fund Transfer to Soverlegs - Neal th Fund Transfer to Soliciting Fund Transfer to Octot legacials - Fund Transfer to Octot legacials - Fund Transfer to Octot legacials - Fund Transfer to Octot Reposition - Fund Transfer to Octot Reposition - Fund Transfer - Fund Transfe	\$ 000,000,00 15,000,000,00		-	-	40,217,911.24
20	20/00/01 20/00/02 20/00/05 20/00/05 20/00/09 23/00/07 20/00/07 20/00/05 20/00/05 20/00/05 20/00/07	Transfer to OSP region lead to Found Transfer to Soveriege lead to Found Transfer to Soveriege found Transfer to Mainte France Transfer to White Souther Transfer to Transfer to Maintenance Transfer to Transfer to Transfer Transfer to Transfer Transfer to Transfer Transfer to Transfer	5,000,000.00		-	-	40,217,511.24
20	200000 200000 2000000 2000000 2000000 2000000	Transfer to Oberliep: Nealth Food Transfer to Soverliep: Nealth Food Transfer to Sinking Food Transfer to Joint Project Account (NES) TOTAL OPTIAL EPPODITION CONEAL PRODUCE OF FIRST ACCOUNT (NES) Professor of Transfer Soverlies Professor of Transfer Soverlies Professor of Transfer Soverlies Professor of Near Velocies Professor of Near Velocies Professor of Transfer Professor of Near Velocies Professor of Transfer Professor of Decement	\$ 000,000,00 15,000,000,00		-	-	40,217,911,24
20	20/00/01 20/00/02 20/00/05 20/00/05 20/00/09 22/00/01 20/00/01 20/00/02 20/00/03 20/00/05 20/	Transfer to Ober ings. Neath Food Transfer to Soverings. Neath Food Transfer to Sinking Food Transfer to White Froject, Account (NLSA) TOTAL CAPITAL EPROVINSE CENERAL PROVINSE OF FILES ASSETS - GREANL Purchases Accounts (In and Purchase of Section Line Purchase of Section Line Purchase of Hotor Opeles Purchase of Hotor Opeles Purchase of Hotor Helicites Purchase of Totals Purchase of Sections	\$ 000,000,00 15,000,000,00	1,850,000,00 10,000,000,00	1,790,000.00 - 1,790,000.00 - - - 9,027,800.00	60, 000, 00 - - - - - 972, 200, 00	40,217,911,24
20	200001 200002 200005 200005 200009 23 200001 200000 200000 200005 200005 200005 200005 200005 200006	Transfer to Oberliep: Neath Food Transfer to Soverliep: Neath Food Transfer to Sinking Food Transfer to Moint Project Account (NEA) TOTAL DEFINITE EPRODITING ESHEAU PROTOKES OF FIRED ASSETS - GREANU Provinces Account (NEA) Provinces of Office building Provinces of Section of Land Provinces of Section (Neal Building Provinces of Section (Neal Buildings Provinces of Section (Neal Buildings Provinces of Motor Nebicles Provinces of Motor Nebicles Provinces of Motor Publicles Provinces of Section Provinces of Offices Provinces of Occupators	\$ 000,000,00 15,000,000,00	1,850,000.00	1,790,000.00 - - - - -	60,000.00 - - - -	- - - - - -
20	200001 200002 200003 200003 200003 200003 200000 200000 200000 200003 2000003 2000003 2000003 2000003 200003 200003 200003 200003 20000	Transfer to Oberliep: Nealth Fund Transfer to Sourciep: Nealth Fund Transfer to Contingencie Fund Transfer to Contingencie Fund Transfer to White Project Account (MES) TOTAL OPTIAL EMPODITIVE CENERAL PROMOSE OF FUED ASSETS — EMERIL PROMOSE OF FUED ASSETS — EMERIL Purchase of Fiftine Building Purchase of Fiftine Building Purchase of Fiftine Building Purchase of Fotor Velocies Purchase of Fued Fued House Purchase of Fued Fued House Purchase of Fued Purchase Purchase of Fued Purchase Purchase of Fueds Purchase of Computer Purchase Purchase of Computer Purchase Purch	\$ 000,000,00 15,000,000,00	1,850,000,00 10,000,000,00	1,790,000.00 - 1,790,000.00 - - - 9,027,800.00	60, 000, 00 - - - - - 972, 200, 00	40,217,911,24
20	20/00/01 20/00/02 20/00/03 20/00/05 20/00/05 20/00/05 20/00/02 20/00/02 20/00/02 20/00/05 20/	Transfer to Oberliep: Neath Food Transfer to Soleniep Food Transfer to Sinking Food Transfer Ford Transfer Ford Transfer Ford Transfer Ford Transfer Ford Transfer Ford Transfer Food Transfer Ford Transf	\$ 000,000,00 15,000,000,00	1,850,000,00 10,000,000,00	1,790,000.00	972, 200, 00 972, 200, 00 940, 000, 00	- - - - - -
20	200010 200011 20	Transfer to Oberliep: Nealth Fund Transfer to Sourciep: Nealth Fund Transfer to Contingencie Fund Transfer to Contingencie Fund Transfer to White Project Account (MES) TOTAL OPTIAL EMPODITIVE CENERAL PROMOSE OF FUED ASSETS — EMERIL PROMOSE OF FUED ASSETS — EMERIL Purchase of Fiftine Building Purchase of Fiftine Building Purchase of Fiftine Building Purchase of Fotor Velocies Purchase of Fued Fued House Purchase of Fued Fued House Purchase of Fued Purchase Purchase of Fued Purchase Purchase of Fueds Purchase of Computer Purchase Purchase of Computer Purchase Purch	\$ 000,000,00 15,000,000,00	1,850,000,00 10,000,000,00	1,790,000,00	90, 000, 00 - - - - - 972, 200, 00 940, 000, 00	- - - - - -
20	20/00/01 20/00/02 20/00/03 20/00/05 20/00/05 20/00/05 20/00/02 20/00/02 20/00/02 20/00/05 20/	Transfer to Soveriege Nealth Food Transfer to Soveriege Nealth Food Transfer to Sinking Food Transfer to Montegonies Food Transfer Transfer Transfer of Transfer Transfer of Montegonies Transfer Transfer of Transfer	\$ 000,000,00 15,000,000,00	1,850,000,00 10,000,000,00	1,790,000,00	90, 000, 00 - - - - - 972, 200, 00 940, 000, 00	- - - - - -
20	2000101 2000102 2000103 2000105 2000109 23 200101 2000102 2000103 2000104 2000105 2000106 2000106 2000107 2000108 2000118 2000118 2000118	Transfer to Soveriege Nealth Food Transfer to Soveriege Nealth Food Transfer to Sinking Food Transfer to Sinking Food Transfer to Moint Project Account (MLS) TOTAL DEFINITION OF THE SETS - SEMENL Probases Account tion of Land Purchase of Tiffer Building Purchase of Tiffer Building Purchase of Tiffer Building Purchase of Resident all Buildings Purchase of Resident all Buildings Purchase of Nealth Publicles Purchase of Nealth Publicles Purchase of Steme Purchase of Times Purchase of Times Purchase of Times Purchase of Office Food Purchase of Times Purchase of Office Times Purchase of Opporter Purchase of Opporte	\$ 000,000,00 15,000,000,00 9,000,000,00	1,850,000,00 10,000,000,00	1,790,000,00	90, 000, 00 - - - - - 972, 200, 00 940, 000, 00	- - - - - -
20	2000101 2000103 2000103 2000103 2000103 2000103 2000101 2000101 2000101 2000103 2000101	Transfer to Ober lags: Nealth Fund Transfer to Solveriage; Nealth Fund Transfer to Schilding Fund Transfer to Schilding Fund Transfer to Moint Project Account (MES) TOTAL DRIVEN SETS: SCHING RROWSES OF FIRST SCHING RROWSES OF FIRST SCHING Revinders of History of Land Purchase of History in of Land Purchase of Hostory Neal Purchase of Bottor Neislicks Purchase of Hostory Neal Purchase of Story Purchase of Trains Purchase of Trains Purchase of Object Printure and Fittings Purchase of Object Printure Purchase of Object Pr	\$ 000,000,00 15,000,000,00 9,000,000,00	1, 850, 000, 00 10, 000, 000 00 5, 000, 000, 00	1,790,000.00	90, 000, 00 	- - - - - -
20	200010 200010 3 2000010 3 200010 3 200010 3 200010 3 200010 3 200010 3 200010 3 2000	Transfer to Soveriege Nealth Food Transfer to Soveriege Food Transfer to Sinking Food Transfer Soveriege Transfer Soveriege Transfer Soveriege Transfer Soveriege Transfer Transf	\$ 000,000,00 15,000,000,00 9,000,000,00	1,850,000,00 10,000,000,00 5,000,000,00	1,790,000.00	60,000,000	- - - - - -
20	2000101 2000102 2000103 2000105 2000109 2000101 2000101 2000102 2000104 2000105 2000105 2000106 2000106 2000107 2000108 2000107 2000108 2000109 2000109 2000101	Transfer to Soveriege Neath Food Transfer to Soveriege Neath Food Transfer to Sinking Food Transfer to Sinking Food Transfer to Sinking Food Transfer to Moint Project Account (MLS) TOTAL DRIVERS OF FIRED ASSETS - SEMENL Provinces Account from of Land Purchase of Title Buildings Purchase of Title Buildings Purchase of Title Buildings Purchase of Motor Velocies Purchase of Motor Velocies Purchase of Total Purchase of Title Purchase of Testedent (Titlen Equipment Purchase of Testedent) (Titlen Equipment	\$ 000,000,00 15,000,000,00 9,000,000,00	1, 850, 000, 00 10, 000, 000 00 5, 000, 000, 00	1,790,000.00	90, 000, 00 	- - - - - -
20	2000101 2000103 2000103 2000103 2000103 2000103 2000101 2000101 2000103 2000103 2000103 2000104 2000105 2000106 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108	Transfer to Oser iegs Nealth Food Transfer to Science Food Transfer	\$ 000,000,00 15,000,000,00 9,000,000,00	1, 850, 000, 00 10, 000, 000, 00 5, 000, 000, 00 8, 000, 000, 00 7, 500, 000, 00	1,790,000,00 - - 9,002,800,00 4,000,000,00 - - - - 7,717,200,00 6,689,700,00	97, 000, 00 	- - - - - -
20	2000101 2000102 2000103 2000105 2000109 2000101 2000101 2000102 2000104 2000105 2000105 2000106 2000106 2000107 2000108 2000107 2000108 2000109 2000109 2000101	Transfer to Soveriege Neath Food Transfer to Soveriege Neath Food Transfer to Sinking Food Transfer to Sinking Food Transfer to Sinking Food Transfer to Moint Project Account (MLS) TOTAL DRIVERS OF FIRED ASSETS - SEMENL Provinces Account from of Land Purchase of Title Buildings Purchase of Title Buildings Purchase of Title Buildings Purchase of Motor Velocies Purchase of Motor Velocies Purchase of Total Purchase of Title Purchase of Testedent (Titlen Equipment Purchase of Testedent) (Titlen Equipment	\$ 000,000,00 15,000,000,00 9,000,000,00	1,850,000,00 10,000,000,00 5,000,000,00	1,790,000.00	60,000,000	- - - - - -
20	2000101 2000103 2000103 2000103 2000103 2000103 2000101 2000101 2000103 2000103 2000103 2000104 2000105 2000104 2000105 2000106 2000107	Transfer to Soveriege Nealth Food Transfer to Soveriege Food Transfer to Solicing Food Transfer to Solicing Food Transfer to Solicing Food Transfer to Moint Project Account (MLS) TOTAL OPTIAL EPROUTING GENERAL PROMONES OF FIRED ASSETS - GENERAL Partones (Aspoist time of Land Purchase of Offitine Buildings Purchase of Solicing Purchase Purchase of Solicing Purchase Purchase of Solicing Purchase Purchase of Solicing Purchase P	\$ 000,000,00 15,000,000,00 9,000,000,00 9,000,000,00	1, 850, 000, 00 10, 000, 000, 00 5, 000, 000, 00 8, 000, 000, 00 7, 500, 000, 00	1,790,000,00 - - 9,002,800,00 4,000,000,00 - - - - 7,717,200,00 6,689,700,00	97, 000, 00 	- - - - - -
20	2000101 2000103 2000113 2000113 2000113 2000113 2000113 2000113 2000113 2000113 2000113 2000113 2000114 200012 200012 200012 200012 200012 200012 200012 200012 200012 200012 200012 200012 200012 200012 200012 200012 200012 200012 200012	Transfer to Soveriege Nealth Food Transfer to Soveriege Food Transfer to Soveriege Food Transfer to Soveriege Food Transfer to Moint Project Account (MLS) TOTAL OPTIAL EPROUTING GENERAL PROMEMS OF FIRED ASSETS - GENERAL Partones (Assets in Control Partones of Office Soveriege Food Partones of Soveriege Food Partones of Soveriege Food Partones of Soveriege Food Partones of Soveriege Partones of Computer Partones of Soveriege Partones Parto	\$ 000,000,00 15,000,000,00 9,000,000,00 9,000,000,00	1,850,000,00 10,000,000,00 5,000,000,00 8,000,000,00 7,500,000,00 5,500,000,00	1,790,000.00	60, 000, 00 	- - - - - -
20	2000101 2000102 2000103 2000103 2000103 2000103 2000104 2000104 2000105 2000106 2000106 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000109 2000107 2000108 2000109 2000117 2000118 2000117 2000118 2000118 2000117 2000118 2000117 2000118 2000118 2000118 2000118 200012	Transfer to Soveriege Neath Food Transfer to Soveriege Neath Food Transfer to Sinking Transfer Transfer Sinking Transfer T	\$ 000,000,00 15,000,000,00 9,000,000,00 9,000,000,00	1, 850, 000, 00 10, 000, 000, 00 5, 000, 000, 00 8, 000, 000, 00 7, 500, 000, 00	1,790,000.00	60,000,000 972,200,00 940,000,00 282,800,00 155,900,00 1,700,500,00	- - - - - -
20	2000101 2000103 2000103 2000103 2000103 2000103 2000101 2000101 2000103 2000103 2000103 2000103 2000103 2000104 2000105 2000106 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000109 200010	Transfer to Souriege Nealth Food Transfer to Souriege Nealth Food Transfer to Solicing Food Transfer to Solicing Food Transfer to Solicing Food Transfer to Moint Project Account (MES) TOTAL REMONSE OF INDEXESTS - EMERIL PROMONSE (Registrin of Land Purchase of Solicing of Land Purchase of Solicing Indexes Purchase of Trans Purchase of Trans Purchase of Trans Purchase of Trans Purchase of Opporter Purchase of Opporte	\$ 000,000,00 15,000,000,00 9,000,000,00 9,000,000,00	1,850,000,00 10,000,000,00 5,000,000,00 8,000,000,00 7,500,000,00 5,500,000,00	1,790,000.00	60, 000, 00 	- - - - - -
20	2000101 2000102 2000103 2000103 2000103 2000103 2000104 2000104 2000105 2000106 2000106 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000107 2000108 2000109 2000107 2000108 2000109 2000117 2000118 2000117 2000118 2000118 2000117 2000118 2000117 2000118 2000118 2000118 2000118 200012	Transfer to Soveriege Neath Food Transfer to Soveriege Neath Food Transfer to Sinking Transfer Transfer Sinking Transfer T	\$ 000,000,00 15,000,000,00 9,000,000,00 9,000,000,00	1,850,000,00 10,000,000,00 5,000,000,00 8,000,000,00 7,500,000,00 5,500,000,00	1,790,000.00	60,000,000 972,200,00 940,000,00 282,800,00 155,900,00 1,700,500,00	- - - - - -

			NOTES TO THE FINANCIAL STATEMENTS CONT'D.				
NOTES	ECONONIC CODE	DESCRIPTION	APPROVED	FINAL BUDGET	ACTUAL 2018	VARIANCE	ACTUAL 2017
MOTES	COMMITT VOIC	SCOUNT 150H	BUDGET 2018	2018	NATIONAL ZUTU	THUMBL	NOTURE 2011
			N		N	N	N
	23010131	Purchase of Air Navigational Equipment			-	-	-
	23010132	Purchase of Defense Equipment			-	-	-
	23010133	Purchase of Surveying Equipment			-	-	-
	23010134	Purchase of Diving Equipment			-	-	-
	23010135	Kitting of Armed Forces Personnel			-	-	-
	23010136	Baam Salatuting and Ceremonials			-	-	-
	23010137	Purchase of Ship Spare/maintenance			-	-	-
	23010138	Purchase of Aero Spares/Maintenance			-	-	-
	23010139	Purchase of fertalizer	30,000,000.00	5,000,000,00	4, 950, 000, 00	50,000.00	
		PURCHASE OF FIXED ASSETS -TOTAL	228, 200, 000, 00	105, 050, 000, 00	99, 174, 247, 24	5,875,752,76	45, 987, 511, 24
208	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS -					
210	LIVEVI	GENERAL TELEPROPERTY					
	23020101	Construction/Provision of Office Buildings	30,000,000.00	30,000,000,00	24, 489, 480, 67	5,510,519,33	_
	23020102	Construction/Provision of Residential Buildings	100,000,000.00		-	-	-
	23020103	Construction/Provision of Electricity	55, 000, 000. 00	29, 000, 000.00	28, 338, 396, 65	661, 603. 35	-
	23020104	Construction/Provision of Housing	50, 000, 000. 00		-	-	-
	23020105	Construction/Provision of Water Facilities		15, 000, 000.00	14, 183, 000. 00	817,000.00	5, 000, 000. 00
	23020106	Construction/Provision of Hospital/Health Centers	29, 999, 999, 00		-	-	-
	23020107	Construction/Provision of Public Schools		12, 000, 000.00	10, 839, 100.00	1, 160, 900. 00	-
	23020110	Construction/Provision of Fire Fighting Stations			-	-	-
	23020111	Construction/Provision of Libraries			-	-	-
	23020112	Construction/Provision of Sporting Facilities			-	-	-
	23020113	Construction/Provision of Agricultural Facilities	80,000,000.00		-	-	-
	23020114	Construction/Provision of Roads	100, 000, 000. 00		-	-	-
	23020115	Construction/Provision of Rail- ways	AA AAA AAA AA		-	-	-
	23020116	Construction/Provision of Water -Ways	20,000,000.00		-	-	-
	23020117	Construction/Provision of Airport/Aerodromes	100 000 000 00	74 000 000 00	10 CCO 700 00	et 701 000 00	-
	23020118 23020119	Construction/Provision of Infrastructure Construction/Provision of Recreational Facilities	100,000,000.00	74, 300, 000. 00	12,568,700.00	61, 731, 300.00	-
	23020119	Construction of Boundary Pillars/Right Mays	15, 000, 000. 00		-	-	
	23020123	Construction of Traffic Lights/Street Lights		40, 000, 000. 00		40, 000, 000, 00	
	23020124	Construction of Markets/Parks	15,000,000.00	42, 000, 000.00	_	49, 900, 900.00	_
	23020125	Construction of Power generating Plants	10, 000, 000. 00		_	_	7, 697, 400.00
	23020126	Construction/Provision of Cemeteries			-	-	4, 543, 700. 00
	23020127	Construction/Provision of ICT Infrastructures	10,000,000,00				
		CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	604, 999, 999, 00	200, 300, 000, 00	90, 418, 677, 32	109, 881, 322, 68	17, 241, 100, 00
			10.9			71	
20C	230301	REHABILITATION/REPAIRS OF FIXED ASSETS -					
	23030101	GENERAL Rehabilitation/Repairs - Residential Building	45, 000, 000. 00	15, 000, 000.00	8, 561, 535.00	6, 438, 465, 00	-
	23030102	Rehabilitation/Repairs - Electricity		2,000,000.00	1, 115, 135.51	884, 864, 49	8, 349, 000. 00
	23030103	Rehabilitation/Repairs - Housing	25, 000, 000. 00	1,850,000.00	1, 579, 700.00	270, 300. 00	-
	23030104	Rehabilitation/Repairs - Water Facilities			-	-	-
	23030105	Rehabilitation/Repairs - Hospital/Health Centers			-	-	-
	23030106	Rehabilitation/Repairs - Public Schools	10,000,000.00	10, 000, 000.00	-	10, 000, 000.00	-
	23030109	Rehabilitation/Repairs - Fire Fighting Stations			-	-	-
	23030110 23030111	Rehabilitation/Repairs - Libraries			-	-	-
	23030111	Rehabilitation/Repairs - Sporting Facilities Rehabilitation/Repairs - Agricultural Facilities			_	-	_
	23030112	Rehabilitation/Repairs - Roads		5, 000, 000. 00	3, 229, 472, 30	1,770,527.70	
	23030114	Rehabilitation/Repairs - Rail Ways		0,000,000.00	4, 224, 412, 40	1,714,921.14	_
	23030115	Rehabilitation/Repairs - Water Wavs		8,900,000.00	8, 760, 530. 00	139, 470. 00	6, 175, 230. 00
	23030116	Rehabilitation/Repairs - Air Port/Aerodromes			-	-	-
	23030118	Rehabilitation/Repairs - Recreational Facilities			-	-	-
	23030119	Rehabilitation/Repairs - Air Navigational Equipment			-	-	-
	23030121	Rehabilitation/Repairs - Office Buildings			-	-	1,000,000.00
	23030122	Rehabilitation/Repairs - Boundaries	10, 000, 000. 00		-	-	-
	23030123	Rehabilitation/Repairs - Traffic/Street Lights		16, 500, 000.00	15, 470, 300. 00	1,029,700.00	-
	23030124	Rehabilitation/Repairs - Warkets/parks			-	-	-
	23030125 23030126	Rehabilitation/Repairs - Power Generating Plants Rehabilitation/Repairs of Cometeries			-	-	-
	23030127	Rehabilitation/Repairs of Cameteries Rehabilitation/Repairs -ICT Infrastructures			-	-	-
	EMMOTET	REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	90,000,000,00	59, 250, 000, 00	38, 716, 672, 81	20, 533, 327, 19	15, 524, 230, 00
200	230401	PRESERVATION OF THE ENVIRONMENT - GNEWRAL					
	23040101	Tree Planting			-	-	-
	23040102	Erosion & Flood Control			-	-	-
	23040103	Wild life Conservation			-	-	-
	23040104	Industrial Pollution Preservation & Control			-	-	-
	23040105	Nater Pollution Prevention & Control PRESERVATION OF THE ENVIRONMENT - TOTAL	-		· ·	·	
		PRESENTATION OF THE ENVIRONMENT - TOTAL	Ω************************************	- ·	· · · · ·		
20E	230501	ACQUISITION OF NON TANGIBLE ASSETS					
LVL	23050101	Research and Development	5,000,000.00	12, 000, 000. 00	1, 424, 400.00	10, 575, 600, 00	_
	23050102	Computer Software Acquisition	s, one, and, 80	,	-, -27, 700.00		-
	23050103	Nonitoring and Evaluation			_	-	-
	23050104	Anniversaries/Celebration			-	-	-
	23050107	Margin For Increase In Costs			-	-	-
	23050128	Repayment of Capital Loan	89		7	· -	7
		ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	5,000,000.00	12,000,000.00	1, 424, 400.00	10, 575, 600, 00	
					(A)	1 7	<u> </u>
		CAPITAL EXPENDITURE TOTAL	928, 199, 999, 00	376, 600, 000, 00	229, 733, 997, 37	146, 866, 002, 63	78, 752, 841, 24

NOTES		2018	2017
21	CASH AND BANK BALANCES	N	N
	Cash Account	-	_
	Acces Bank (Revenue) - 0024906537	919. 19	919. 19
	Zenith Bank PLC - 1015261479	(2. 63)	(2, 513. 98)
	Fidelity Bank - 5030036756	4, 060. 47	28, 628. 80
	Jaiz Bank PLC	16, 085. 50	16, 085. 50
	UBA PLC - 1003863957	52, 201. 46	3, 227. 15
	UBA PLC - (69255)	501, 323. 50	_
	UBA PLC - 1004421778	19, 010. 17	19, 010. 17
		593, 597. 66	65, 356. 83
29	PUBLIC FUNDS	· · · · · · · · · · · · · · · · · · ·	
	Consolidated Revenue Fund - Surplus/(Deficit)	_	_
	Capital Development Fund - Surplus/(Deficit)	593, 597. 66	65, 356. 83
		593, 597. 66	65, 356. 83