

MAIHA LOCAL GOVERNMENT COUNCIL
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2018



SA'AD & CO.

(Certified National Accountants)

1st Floor, Bank of Agricultural's Building,
Off Lamido Aliyu Mustapha Wa.,

Jimeta Yola

Mobile No: 08035383888; 08123829480

08038288408

E-mail: saadandco@yahoo.com

saadandco194@gmail.com

TABLE OF CONTENT

COVER.....	1
TABLE OF CONTENT.....	2
CORPORATE INFORMATION.....	3
STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS.....	4
AUDIT OPINION,.....	5
CASH FLOW STATEMENT.....	6
STATEMENT OF FINANCIAL POSITION.....	7
STATEMENT OF INCOME AND EXPENDITURE.....	8
STATEMENT OF CONSOLIDATED REVENUE FUND.....	9
STATEMENT OF CAPITAL DEVELOPMENT FUND.....	10
STATEMENT OF ACCOUNTING POLICIES.....	11
NOTES TO THE FINANCIAL STATEMENTS.....	12
SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE.....	27

CORPORATE INFORMATION

Executive Council

- | | | |
|---------------------------|---|----------------------------------|
| 1. Hon. Idi Ali Aminu | - | Executive Chairman |
| 2. Hon. Abdullahi Saidu | - | Vice Chairman |
| 3. Hon. Yakubu Suleiman | - | Secretary |
| 4. Hon. Dauda Abubakar | - | Sup. Councilor for Works |
| 5. Hon. Ahmadu A. Ibrahim | - | Sup. Councilor for Education |
| 6. Hon. Salihu Arabiya | - | Sup. Councilor for Health |
| 7. Hon. Hayaatu Abbo | - | Sup. Councilor for Agric |
| 8. Hon. Abubakar Nasir | - | Sup. Councilor for Youth & Sport |
| 9. Hon. Hassan Ahmadu | - | Special Adviser |

Legislative Council

1. Hon. Sa'adu Alh. Sali
2. Hon. Ibrahim Idi
3. Hon. Haruna Maksha
4. Hon. Adamu Ardo Ahmadu
5. Hon. Ibrahim Mohammed
6. Hon. Sali Hammanadama
7. Hon. Yusufu Sali
8. Hon. Ahmadu Zubairu
9. Hon. Raymond Iliya
10. Hon. Hassan Ibrahim

Health of Service & Director

- | | | |
|---------------------------|---|-----------------|
| 1. Idris Isa Inuwa | - | HLGA |
| 2. Hassan Abubakar Inde | - | DGS&A |
| 3. Mohammed Ibrahim Gaya | - | Treasurer |
| 4. Hajjya Rahimatu Hamman | - | Director Budget |
| 5. Joshua S. Anhenya | - | Director Works |
| 6. Mohammed Ali Duwu | - | Director Agric |
| 7. Chinda Wajilda | - | Clerk |

BANKER

First Bank Plc

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages **6 to 10** for the year ended 31st December, 2018 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended, International Public Sector Accounting Standards – IPSAS – Cash Basis, Adamawa State Local Government Audit Law, No. 11 of 2017 (as amended), section 126 of Adamawa State Local Government Law No: 5 of 1999 and section 150 (1) of Local Government Law No: 20 of 1976 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, Statement of Comparison of Budget and Actual 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 11 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 Maiha 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.



19/11/2020
Treasurer



19/11/2020
Executive Chairman

BN: KD 018425

SC

Sa'ad & Co.

(Certified National Accountants)

Email: saadandco@yahoo.com

HEAD OFFICE
BOA's Building
1st Floor, Off Yola Road
P.O.Box 1185 Jimeta-Yola
Adamawa State.
Tel: 08035383888

**AUDITORS REPORT TO THE COUNCIL MEMBERS OF THE
MAIHA LOCAL GOVERNMENT**

Abuja
Offices:

Jalingo
Offices:

Damaturu
Offices:

Bauchi
Offices:

Lagos
Offices:

We have audited the Financial Statements set out on page 6 to 10 for the financial year ended 31st December, 2018.

RESPONSIBILITIES OF THE MENAGEMENT AND AUDITORS:

The preparation of Financial Statements is the responsibility of the Management of the Local Government Council. It is our responsibility to form an independent opinion based on our audit on those statements and report our opinion to you.

BASIS OF OPINION:

We conducted our audit exercise in accordance with the International Standards on Auditing as well as the International Standards of Supreme Audit Institutions [ISSAIs]. Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are true and fair. An audit includes examination on a test basis of evidence relevant to the amounts and disclosures in the financial statements. It includes an assessment of the significant estimates and judgments made by the Management in the preparation of the financial statements and of whether the accounting policies are appropriate to the Local Government Council circumstances consistently applied and adequately disclosed.

OPINION:

In our opinion, the Financial Statements have been drawn up in conformity with the International Public Sector Accounting Standards and give a true and fair view of the state of affairs of the Local Government Council as at 31st December, 2018 with the Statement of Income and Expenditure and statement of Cash flow for the year ended on that date

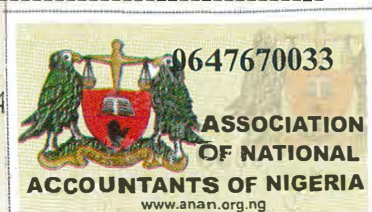
30-10-2022

SA'AD & CO
(CERTIFIED NATIONAL ACCOUNTANTS)

DATE
SIGN

A.S. Muhammad, FCNA, FCSA (USA), AMNIM
Managing Consultant

SC



Madugu, Ibrahim M. Babawuro, Yakubu R. Marshal, Salisu A. Kure

**MAIHA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

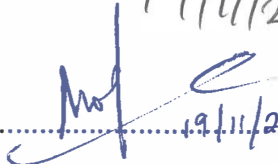
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2018

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,743,443,943.93	566,131,475.12
Independent Revenue	136,547,871.30	14,733,350.00
BTL Receipts	-	-
Total Receipts	1,879,991,815.23	580,864,825.12
Payments		
Personnel Cost	(317,016,439.54)	(541,506,814.00)
Social Benefits	-	-
Overhead Cost	(489,912,845.65)	(38,541,252.00)
Loans and Advances	-	-
Grants and Contributions	(720,263,619.05)	-
Subsidies	(7,173,536.49)	-
Transfers to Other Funds	-	-
BTL Payments	-	-
Total Payments	(1,534,366,440.73)	(580,048,066.00)
Net Cash flow from Operating Activities	345,625,374.50	816,759.12
Investing Activities		
Purchase of Fixed Assets	(77,181,665.80)	-
Construction/Provision of Fixed Assets	(109,571,352.54)	-
Rehabilitation/Repairs of Fixed Assets	(13,942,102.28)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(200,695,120.62)	-
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(145,678,041.90)	-
Net Cash Flow from Financing Activities	(145,678,041.90)	-
Net Surplus/(Deficit) for the Year	(747,788.02)	816,759.12
Add: Opening Balance	1,591,931.12	775,172.00
Closing Cash Balance	844,143.10	1,591,931.12

**MAIHA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31ST, 2018**

	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	844,143.10	1,591,931.12
TOTAL ASSETS		844,143.10	1,591,931.12
LIABILITIES			
Public Funds	29	844,143.10	1,591,931.12
TOTAL LIABILITIES		844,143.10	1,591,931.12


 Chairman

19/11/2020

 Director Finance

**MAIHA LOCAL GOVERNMENT COUNCIL,
ADAMAWA 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				1591931.12		775172
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,427,749,535.51	2,427,749,535.51	1,743,443,943.93	(684,305,591.6)	566,131,475.12
Independent Revenue	2	209,787,794.26	209,787,794.25	136,547,871.30	(73,239,922.9)	14,733,350.00
Capital Receipts and Other Revenue Sources	3	458,095,238.10	458,095,238.10	-	(458,095,238.1)	-
TOTAL REVENUE		3,095,632,567.87	3,095,632,567.86	1,879,991,815.23	(1,215,640,752.6)	580,864,825.12
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		3,095,632,567.87	3,095,632,567.86	1,881,583,746.35	(1,215,640,752.6)	581,639,997.12
EXPENDITURE						
Personnel Cost	10	1,071,914,142.70	1,071,914,142.70	317,016,439.54	754,897,703.2	541,506,814.00
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	736,905,195.87	730,905,195.87	489,912,845.65	240,992,350.2	38,541,252.00
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	120,782,579.89	754,183,307.81	720,263,619.05	37,219,688.8	-
Subsidies	16	35,395,179.23	35,395,179.23	7,173,536.49	28,221,642.7	-
Public Debt Charges	17	190,870,462.99	190,870,462.99	145,678,041.90	45,192,421.1	-
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,155,867,560.67	2,783,268,288.59	1,680,044,482.63	1,106,523,806.0	580,048,066.00
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		939,765,007.20	312,364,279.27	201,539,263.72	(2,322,164,558.6)	1,591,931.12
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	253,042,416.76	123,042,416.76	77,181,665.80	45,860,751.0	-
Construction/Provision of Fixed Assets	20B	435,634,307.15	153,646,379.55	109,571,352.54	44,075,027.0	-
Rehabilitation/Repairs of Fixed Assets	20C	89,769,006.64	35,675,482.96	13,942,102.28	26,314,404.4	-
Preservation of the Environment	20D	61,962,500.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	99,356,776.65	-	-	-	-
TOTAL CAPITAL EXPENDITURE		939,765,007.20	312,364,279.27	200,695,120.62	116,250,182.3	-
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		(0.00)	(0.00)	844,143.10	(2,438,414,740.9)	1,591,931.12

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

	NOTES	APPROVED BUDGET 2018	FINALBUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE		-	-	1,591,931.12	-	775,172.00
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,427,749,535.51	2,427,749,535.51	1,743,443,943.93	(684,305,591.57)	566,131,475.12
Independent Revenue	2	209,787,794.26	209,787,794.26	88,110,873.58	(121,676,920.68)	14,733,350.00
TOTAL REVENUE		2,637,537,329.77	2,637,537,329.77	1,833,146,748.64	(805,982,512.25)	581,639,997.12
EXPENDITURE						
Personnel Cost	10	1,071,914,142.70	1,071,914,142.70	317,016,439.54	754,897,703.16	541,506,814.00
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	736,905,195.87	730,905,195.88	441,475,847.93	289,429,347.95	38,541,252.00
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	120,782,579.89	754,183,307.81	720,263,619.05	33,919,688.76	-
Subsidies	16	35,395,179.23	35,395,179.23	7,173,536.49	28,221,642.73	-
Public Debt Charges	17	190,870,462.99	190,870,462.99	145,678,041.90	45,192,421.08	-
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,155,867,560.67	2,783,268,288.61	1,631,607,484.92	1,151,660,803.69	580,048,066.00
BALANCE FOR THE PERIOD BEFORE TRANSFERS				201,539,263.72		1,591,931.12
TRANSFERS						
Transfer to Capital Development Fund				(201,539,263.72)		-
Transfer from Capital Development Fund		-	-	-	-	-
TRANSFERS TOTAL		-	-	(201,539,263.72)	-	-
CLOSING BALANCE		-	-	-	-	1,591,931.12

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

	NOTES	APPROVED BUDGET 2018	FINALBUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE		-	-	-	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				201,539,263.72		-
Capital Receipts and Other Revenue Sources	3	458,095,238.10	458,095,238.10	-	(458,095,238.10)	-
CAPITAL RECEIPTS SUB-TOTAL		458,095,238.10	458,095,238.10	201,539,263.72	(458,095,238.10)	-
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE		458,095,238.10	458,095,238.10	201,539,263.72		-
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	20A	253,042,416.76	123,042,416.76	77,181,665.80	45,860,750.97	-
Construction/Provision of Fixed Assets - General	20B	435,634,307.15	153,646,379.55	109,571,352.54	44,075,027.01	-
Rehabilitation/Repairs of Fixed Assets - General	20C	89,769,006.64	35,675,482.96	13,942,102.28	26,314,404.36	-
Preservation of the Environment - General	20D	61,962,500.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	99,356,776.65	-	-	-	-
TOTAL CAPITAL EXPENDITURE		939,765,007.20	312,364,279.27	200,695,120.62	116,250,182.34	-
CLOSING BALANCE		-	-	844,143.10		-

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Maiha Local Government Council of Adamawa 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

	DESCRIPTION	FDN	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₺	₺	₺	₺	₺
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	LOCAL GOVERNMENT SHARE OF FAAC		1,487,995,493.93	1,487,995,493.93	1,367,820,782.90	(120,174,711.0)	120,391,585.12
	N/A		-	-	-	-	-
	N/A		-	-	-	-	-
	ALLOCATION FROM STATE GOVERNMENT		-	-	-	-	445,739,890.00
	EXCESS PETROLEUM PROFIT TAX (PPT REVENUE)		-	-	6,067,421.86	6,067,421.9	-
	EXCHANGE DIFFERENCE		-	-	36,555,619.90	36,555,619.9	-
	REFUND FROM PARIS CLUB		-	-	-	-	-
	RECOVERED EXCESS BANK CHARGES		-	-	682,729.58	682,729.6	-
	EQUALISATION		386,303,678.16	386,303,678.16	-	(386,303,678.2)	-
	BUDGET AUGMENTATION		-	-	-	-	-
	REFUND FROM FEDERAL GOVERNMENT		-	-	-	-	-
	STABILIZATION FUND RECEIPTS		329,583,683.86	329,583,683.86	-	(329,583,683.9)	-
	LOCAL GOVERNMENT SHARE OF VAT		223,866,679.56	223,866,679.56	332,317,389.69	108,450,710.1	-
	LOCAL GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT		-	-	-	-	-
	STATUTORY REVENUE TOTAL		2,427,749,535.51	2,427,749,535.51	1,743,443,943.93	(684,305,591.6)	566,131,475.12
2	INDEPENDENT REVENUE						
	PERSONAL TAXES	2A	39,400,000.00	39,400,000.00	40,964,361.39	1,564,361.4	1,327,050.00
	LICENCES - GENERAL	2B	131,672,000.00	131,672,000.00	32,771,489.11	(98,900,510.9)	7,540,650.00
	MINING RENTS	2C	-	-	-	-	-
	ROYALTIES	2D	-	-	-	-	-
	FEES - GENERAL	2E	3,642,492.51	3,642,492.51	15,020,265.84	11,377,773.3	510,420.00
	FINES - GENERAL	2F	-	-	10,923,829.70	10,923,829.7	-
	SALES - GENERAL	2G	11,022,905.20	11,022,905.20	12,289,308.42	1,266,403.2	-
	EARNINGS -GENERAL	2H	20,831,584.50	20,831,584.50	-	(20,831,584.5)	5,355,230.00
	RENT ON GOVERNMENT BUILDINGS - GENERAL	2I	3,208,291.06	3,208,291.04	-	(3,208,291.0)	-
	RENT ON LAND & OTHERS - GENERAL	2J	-	-	4,096,436.14	4,096,436.1	-
	REPAYMENTS - GENERAL	2K	-	-	-	-	-
	INVESTMENT INCOME	2L	-	-	-	-	-
	INTEREST EARNED	2M	-	-	-	-	-
	RE-IMBURSEMENT GENERAL	2N	-	-	-	-	-
	RATES	2O	-	-	10,923,829.70	10,923,829.7	-
	MISCELLANEOUS	2P	10,521.00	10,521.00	9,558,350.99	9,547,830.0	-
	INDEPENDENT REVENUE TOTAL		209,787,794.26	209,787,794.25	136,547,871.30	(73,239,922.9)	14,733,350.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	DOMESTIC AIDS	3A	-	-	-	-	-
	FOREIGN AIDS	3B	-	-	-	-	-
	DOMESTIC GRANTS	3C	-	-	-	-	-
	FOREIGN GRANTS	3D	-	-	-	-	-
	TRANSFER FROM CRF TO CDF	4	-	-	-	-	-
	OTHER CAPITAL RECEIPTS	5	-	-	-	-	-
	DOMESTIC LOANS/ BORROWINGS RECEIPT	6A	458,095,238.10	458,095,238.10	-	(458,095,238.1)	-
	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	6B	-	-	-	-	-
	DEBT FORGIVENESS	7	-	-	-	-	-
	EXTRAORDINARY ITEMS	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		458,095,238.10	458,095,238.10	-	(458,095,238.1)	-
9	BTL Receipts	9	-	-	-	-	-
	TOTAL REVENUE		3,095,632,567.87	3,095,632,567.86	1,879,991,815.23	(1,215,640,752.6)	580,864,825.12

NOTES TO THE FINANCIAL STATEMENT CONT'D

NN	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
	1	REVENUE					
	11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
1	1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
	110101	LOCAL GOVERNMENT SHARE OF FAAC			-	-	-
	11010101	Local Government Share of FAAC	1,487,995,493.93	1,487,995,493.93	1,367,820,782.90	(120,174,711.0)	120,391,585.12
	11010104	Allocation from State Government	-	-	-	-	445,739,890.00
	11010105	Excess Petroleum Profit Tax (PPT Revenue)	-	-	6,067,421.86	6,067,421.9	-
	11010106	Exchange Difference	-	-	36,555,619.90	36,555,619.9	-
	11010107	Refund from Paris Club	-	-	-	-	-
	11010108	Recovered Excess Bank Charges	-	-	682,729.58	682,729.6	-
	11010109	Equalisation	386,303,678.16	386,303,678.16	-	(386,303,678.2)	-
	11010110	Budget Augmentation	-	-	-	-	-
	11010111	Refund from Federal Government	-	-	-	-	-
	11010112	Stabilization Fund Receipts	329,583,683.86	329,583,683.86	-	(329,583,683.9)	-
	110102	GOVERNMENT SHARE OF VAT			-	-	-
	11010201	Local Government Share of VAT	223,866,679.56	223,866,679.56	332,317,389.69	108,450,710.1	-
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT			-	-	-
	11010303	Local Government Share of Excess Crude Account	-	-	-	-	-
		STATUTORY REVENUE TOTAL	2,427,749,535.51	2,427,749,535.51	1,743,443,943.93	(684,305,591.6)	566,131,475.12
			-	-	-	-	-
2	12	INDEPENDENT REVENUE					
	1201	TAX REVENUE					
2A	120101	PERSONAL TAXES					
	12010101	Community Development/Poll Tax	5,750,000.00	5,750,000.00	5,978,301.47	228,301.5	44,000.00
	12010104	Arrears: Community or Poll Tax	-	-	-	-	-
	12010105	Dev. Tax or Levy	6,000,000.00	6,000,000.00	6,238,227.62	238,227.6	-
	12010106	Arrears: Dev. Tax or Levy	-	-	-	-	-
	12010107	Cattle Tax (Where Applicable)	3,450,000.00	3,450,000.00	3,586,980.88	136,980.9	-
	12010108	Arrears: Cattle Tax (Where Applicable)	-	-	-	-	1,241,200.00
	12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	24,200,000.00	24,200,000.00	25,160,851.41	960,851.4	41,850.00
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	-	-	-
	12010111	Produce Sales Tax	-	-	-	-	-
	12010112	Entertainment Tax	-	-	-	-	-
		PERSONAL TAXES TOTAL	39,400,000.00	39,400,000.00	40,964,361.39	1,564,361.4	1,327,050.00
			-	-	-	-	-
	1202	NON-TAX REVENUE					
2B	120201	LICENCES - GENERAL					
	12020102	Goldsmiths & Gold Dealer Licenses	-	-	-	-	-
	12020105	Radio/Television Station Licenses	2,300,000.00	2,300,000.00	852,594.00	(1,447,406.0)	-
	12020107	Boats & Canoe (Small Craft) License	3,465,000.00	3,465,000.00	1,284,451.39	(2,180,548.6)	-
	12020109	Registration of Voluntary Organizations	-	-	-	-	-
	12020110	Inland Water-Way License	1,500,000.00	1,500,000.00	556,039.56	(943,960.4)	-
	12020111	Bake House License	15,226,000.00	15,226,000.00	5,644,172.26	(9,581,827.7)	20,000.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

12020112	Bicycles License & Hire Permits	1,575,000.00	1,575,000.00	583,841.54	(991,158.5)	-
12020113	Brickmaking, Etc License	2,200,000.00	2,200,000.00	815,524.69	(1,384,475.3)	-
12020114	Cart Licenses	2,012,500.00	2,012,500.00	746,019.75	(1,266,480.3)	-
12020115	Dane Gun Licenses	11,000,000.00	11,000,000.00	4,077,623.47	(6,922,376.5)	-
12020116	Cattle Dealer Licenses	58,866,000.00	58,866,000.00	5,782,811.46	(53,083,188.5)	10,000.00
12020117	Dried Fish & Meat Licenses	11,500,000.00	11,500,000.00	4,262,969.99	(7,237,030.0)	-
12020118	Pet (Dog) Licenses	2,940,000.00	2,940,000.00	1,089,837.54	(1,850,162.5)	-
12020119	Fishing Permits	1,815,000.00	1,815,000.00	672,807.87	(1,142,192.1)	-
12020120	Hawker'S Permits	1,800,000.00	1,800,000.00	667,247.48	(1,132,752.5)	593,250.00
12020121	Hunting Permits	2,750,000.00	2,750,000.00	1,019,405.87	(1,730,594.1)	-
12020122	Produce Buying Licenses	3,300,000.00	3,300,000.00	1,223,287.04	(2,076,713.0)	2,046,450.00
12020123	Animal Health Certificate Licenses	2,750,000.00	2,750,000.00	1,019,405.87	(1,730,594.1)	-
12020124	Abattoir/Slaughter Licenses	2,012,500.00	2,012,500.00	746,019.75	(1,266,480.3)	-
12020125	Renewal of Fisher Licenses	-	-	-	-	-
12020126	Hiring Services	-	-	-	-	-
12020127	Borehole Drilling Licenses	1,575,000.00	1,575,000.00	583,841.54	(991,158.5)	-
12020129	Cinematograph Licenses	935,000.00	935,000.00	346,597.99	(588,402.0)	-
12020130	Liquor Licenses	1,100,000.00	1,100,000.00	407,762.35	(692,237.7)	-
12020136	Trade Permit Licenses	1,050,000.00	1,050,000.00	389,227.69	(660,772.3)	-
12020137	Motor Cycle Licence	-	-	-	-	895,600.00
12020138	Hackney Permit Licence	-	-	-	-	3,967,350.00
12020139	Buki Cigarettes Licence	-	-	-	-	-
12020140	Auctioneer Licence	-	-	-	-	-
12020141	Registration of Septic Tank Dislodging	-	-	-	-	-
12020142	Pit Sawing Licence	-	-	-	-	-
	LICENCES TOTAL	131,672,000.00	131,672,000.00	32,771,489.11	(98,900,510.9)	7,540,650.00
2C	120202 MINING RENTS	-	-	-	-	-
	MINING RENTS TOTAL	-	-	-	-	-
2D	120203 ROYALTIES	-	-	-	-	-
	ROYALTIES TOTAL	-	-	-	-	-
2E	120204 FEES - GENERAL	-	-	-	-	-
12020404	Trade Union Fees	60,490.00	60,490.00	249,437.95	188,948.0	-
12020417	Contractor Registration Fees	663,046.30	663,046.30	2,734,152.96	2,071,106.7	-
12020418	Marriage/ Divorce Fees	79,275.00	79,275.00	326,900.21	247,625.2	-
12020419	Attestation of Bachelorhood & Spinsterhood Fees	-	-	-	-	-
12020425	Disinfection of Produce Fees	528,780.00	528,780.00	2,180,489.36	1,651,709.4	-
12020426	Court Summons Fees	-	-	-	-	-
12020427	Tender Fees	-	-	-	-	-
12020436	Bill Board Advertisement Fees	57,615.00	57,615.00	237,582.54	179,967.5	-
12020440	Medical Consultancy Fees	-	-	-	-	-
12020441	Laboratory Fees	97,968.20	97,968.20	403,983.92	306,015.7	-
12020442	Association Fees	-	-	-	-	-
12020443	Birth & Death Registration Fees	96,744.00	96,744.00	398,935.78	302,191.8	-
12020444	Burial Fees	-	-	-	-	-
12020445	Change of Ownership Fees	1,878,024.01	1,878,024.01	7,744,262.98	5,866,239.0	-
12020446	Agricultural/Vetinary Services Fees	-	-	-	-	-
12020448	Development Levies	-	-	-	-	30,000.00
12020449	Business/Trade Operating Fees	-	-	-	-	-
12020450	Inspection Fees	-	-	-	-	-
12020451	Timber & Forest Fees	-	-	-	-	-
12020453	Applications Fees	-	-	-	-	-
12020454	Parking Fees	180,550.00	180,550.00	744,520.13	563,970.1	161,420.00
12020455	Learning Driving Test Fees	-	-	-	-	-
12020456	Wharf Landing Fees	-	-	-	-	-
12020457	Entertainment, Drumming and Temporary Both Permit Fees	-	-	-	-	-
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	-	-	-	-	40,000.00
12020463	Dislodging of Septic Tank Charges	-	-	-	-	-
12020464	Night Soil Disposal/Depot Fees	-	-	-	-	-
12020465	Registration of Night Soil Contractors Fees	-	-	-	-	-
12020466	Vault Fees	-	-	-	-	279,000.00
12020467	Sand Dredging Fees	-	-	-	-	-
	FEES TOTAL	3,642,492.51	3,642,492.51	15,020,265.84	11,377,773.3	510,420.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

2F	120205	FINES - GENERAL	-	-	-	-	-
	12020501	Towing of Vehicle Fines and Fees	-	-	-	-	-
	12020502	Fines on Overdue Lost Library Books	-	-	-	-	-
	12020503	Impounding of Animals Fines	-	-	10,923,829.70	10,923,829.7	-
		FINES TOTAL	-	-	10,923,829.70	10,923,829.7	-
2G	120206	SALES - GENERAL	-	-	-	-	-
	12020601	Sales of Journal & Publications	122,905.20	122,905.20	137,025.57	14,120.4	-
	12020603	Sales of ID Cards	172,500.00	172,500.00	192,318.24	19,818.2	-
	12020604	Sales of Stores/Scraps/Unservicable Items	55,000.00	55,000.00	61,318.86	6,318.9	-
	12020605	Sales of Vaccines	-	-	-	-	-
	12020607	Sales of Consultancy Registration Forms	-	-	-	-	-
	12020608	Sales of Improved Seeds/Chemical	7,425,000.00	7,425,000.00	8,278,045.88	853,045.9	-
	12020609	Proceeds from Sales of Farm Produce	360,000.00	360,000.00	401,359.80	41,359.8	-
	12020610	Proceeds from Sales of Goods By Public Auctions	210,000.00	210,000.00	234,126.55	24,126.6	-
	12020611	Proceeds from Sales of Govt. Vehicles	2,677,500.00	2,677,500.00	2,985,113.51	307,613.5	-
	12020612	Proceeds from Sales of Drugs and Medications	-	-	-	-	-
	12020614	Sales of Govt. Buildings	-	-	-	-	-
	12020615	Sales of Uniforms	-	-	-	-	-
		SALES TOTAL	11,022,905.20	11,022,905.20	12,289,308.42	1,266,403.2	-
2H	120207	EARNINGS -GENERAL	-	-	-	-	-
	12020701	Earnings from Consultancy Services	-	-	-	-	-
	12020702	Earnings from Laboratory Services	56,746.75	56,746.75	-	(56,746.8)	-
	12020703	Earnings from Hire of Plants & Equipment	-	-	-	-	-
	12020704	Earnings from the Use of Govt. Vehicles	1,650.00	1,650.00	-	(1,650.0)	-
	12020705	Earnings from the Use of Govt. Halls	-	-	-	-	-
	12020706	Earnings from Toll Gates	-	-	-	-	-
	12020707	Earnings from Medical Services	1,523,187.75	1,523,187.75	-	(1,523,187.8)	-
	12020708	Earnings from Agricultural Produce	-	-	-	-	5,355,230.00
	12020709	Earnings from Tourism/Culture/Arts Centres	-	-	-	-	-
	12020710	Earnings from Guest Houses	-	-	-	-	-
	12020711	Earnings from Commercial Activities	2,750,000.00	2,750,000.00	-	(2,750,000.0)	-
	12020712	Earnings from Environmental Sanitation Services	16,500,000.00	16,500,000.00	-	(16,500,000.0)	-
		EARNINGS TOTAL	20,831,584.50	20,831,584.50	-	(20,831,584.5)	5,355,230.00
2I	120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	-	-	-
	12020801	Rent on Govt. Quarters	1,880,250.00	1,880,250.00	-	(1,880,250.0)	-
	12020802	Rent on Govt. offices	-	-	-	-	-
	12020803	Rent on Govt Buildings	1,328,041.06	1,328,041.04	-	(1,328,041.0)	-
	12020804	Rent on Conference Centres	-	-	-	-	-
	12020805	Rent on Building At Aerodromes	-	-	-	-	-
		RENT ON GOVERNMENT BUILDINGS TOTAL	3,208,291.06	3,208,291.04	-	(3,208,291.0)	-
2J	120209	RENT ON LAND & OTHERS - GENERAL	-	-	-	-	-
	12020901	Rent on Govt. Land	-	-	-	-	-
	12020903	Rents & Premium on the Allocation of Land	-	-	2,048,218.07	2,048,218.1	-
	12020904	Rents of Plots & Sites Services Programme	-	-	-	-	-
	12020905	Lease Rental	-	-	-	-	-
	12020906	Rents on Govt. Properties	-	-	2,048,218.07	2,048,218.1	-
		RENT ON LAND & OTHERS TOTAL	-	-	4,096,436.14	4,096,436.1	-
2K	120210	REPAYMENTS - GENERAL	-	-	-	-	-
	12021002	Motor Vehicle Advances	-	-	-	-	-
	12021003	Bicycle Advances (Principal)	-	-	-	-	-
	12021004	Motor Vehicle Refurbishing Loan	-	-	-	-	-
	12021005	House Refurbishing Loan	-	-	-	-	-
	12021006	Refunds	-	-	-	-	-
		REPAYMENTS TOTAL	-	-	-	-	-
2L	120211	INVESTMENT INCOME	-	-	-	-	-
	12021101	Operating Surplus	-	-	-	-	-
	12021102	Dividend Received	-	-	-	-	-
	12021103	Other Investment Income	-	-	-	-	-
		INVESTMENT INCOME TOTAL	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

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	-	-	-	-	-
2N	120213	RE-IMBURSEMENT GENERAL	-	-	-	-	-
		RE-IMBURSEMENT TOTAL	-	-	-	-	-
2O	120214	RATES	-	-	-	-	-
	12021401	Tenement Rate	-	-	-	-	-
	12021402	Penalty For Tenement Rate	-	-	-	-	-
	12021403	Arreas of Tenement Rate	-	-	-	-	-
	12021404	Ground Rent	-	-	10,923,829.70	10,923,829.7	-
	12021405	Federal Government Grant in Lieu of Tenement Rate	-	-	-	-	-
	12021406	State Government Grant in Lieu of Tenement Rate	-	-	-	-	-
		RATES TOTAL	-	-	10,923,829.70	10,923,829.7	-
2P	120215	MISCELLANEOUS	-	-	-	-	-
	12021501	Mortuary Hearse and Cemenry Earnings	-	-	-	-	-
	12021502	Recovery of Losses and Overpayments	-	-	-	-	-
	12021503	Payment in Lieu of Registration Notices	-	-	-	-	-
	12021504	Unclaimed Deposit	-	-	-	-	-
	12021505	Indigene Certificate	10,521.00	10,521.00	9,558,350.99	9,547,830.0	-
		MISCELLANEOUS TOTAL	10,521.00	10,521.00	9,558,350.99	9,547,830.0	-
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 DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-	-	-
	1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	-	-	-	-	-
4A	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	338,095,238.10	338,095,238.10	-	(338,095,238.1)	-
	14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	-
	14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations	120,000,000.00	120,000,000.00	-	(120,000,000.0)	-
		DOMESTIC LOANS/ BORROWINGS TOTAL	458,095,238.10	458,095,238.10	-	(458,095,238.1)	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

6B	140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	-	-	-	-	-
	14030201	International Loans/ Borrowings from Financial Institutions	-	-	-	-	-
	14030202	International Loans/ Borrowings from Other Government Entities	-	-	-	-	-
	14030203	International Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-	-
		INTERNATIONAL LOANS/ BORROWINGS TOTAL	-	-	-	-	-
7	1404	DEBT FORGIVENESS	-	-	-	-	-
7A	140401	FOREIGN DEBT FORGIVENESS	-	-	-	-	-
	14040101	Foreign Debt Forgiveness	-	-	-	-	-
7B	140402	DOMESTIC DEBT FORGIVENESS	-	-	-	-	-
	14040201	Domestic Debt Forgiveness	-	-	-	-	-
		DEBT FORGIVENESS TOTAL	-	-	-	-	-
8	1407	EXTRAORDINARY ITEMS	-	-	-	-	-
	140701	EXTRAORDINARY ITEMS	-	-	-	-	-
	14070101	Extraordinary Items	-	-	-	-	-
	14070102	Unspecified Revenue	-	-	-	-	-
		EXTRAORDINARY ITEMS TOTAL	-	-	-	-	-
9	120216	BELOW THE LINE RECEIPTS	-	-	-	-	-
	12021601	Deposit - Remittance	-	-	-	-	-
	12021602	With - Holding Tax Due to FIRS/SIRS	-	-	-	-	-
	12021603	VAT due to FIRS/SIRS - Remittance	-	-	-	-	-
	12021604	Unions Deductions - Remittance	-	-	-	-	-
	12021605	Loans Deduction from Salaries/Other Deduction from Payroll - Remittance	-	-	-	-	-
	12021606	Monthly Net Total Salary Control Accounts	-	-	-	-	-
	12021607	National Housing Fund (NHF) - Remittance	-	-	-	-	-
	12021608	PAYE Due to FIRS/SIRS - Remittance	-	-	-	-	-
	12021609	University Deductions	-	-	-	-	-
	12021610	BPP Deduction	-	-	-	-	-
	12021611	Contract Retention Deduction	-	-	-	-	-
	12021612	Contributory Pension Scheme	-	-	-	-	-
		BTL TOTAL	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	FDN	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
				₦	₦	₦	₦	₦
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	438,657,234.66	438,657,234.66	253,902,175.20	184,755,059.46	541,506,814.00
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	184,321,941.26	184,321,941.26	40,793,650.19	143,528,291.07	-
	21010130	Salary Arrears	10A	238,095,238.10	238,095,238.10	-	238,095,238.10	-
	210201	Allowances	10B	210,839,728.68	210,839,728.68	22,320,614.15	188,519,114.53	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		1,071,914,142.70	1,071,914,142.70	317,016,439.54	754,897,703.16	541,506,814.00
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	7,621,241.56	40,821,241.56	37,437,301.42	3,383,940.14	5,735,550.00
	220202	Utilities - General	13B	2,940,139.20	9,140,139.20	8,928,245.66	211,893.54	110,000.00
	220203	Materials and Supplies - General	13C	93,564,388.67	104,564,388.67	104,031,841.72	532,546.95	6,235,000.00
	220204	Maintenance Services - General	13D	77,997,286.00	21,597,286.00	7,240,251.79	14,357,034.21	8,028,000.00
	220205	Training - General	13E	77,542,540.20	157,542,540.20	154,438,856.54	3,103,683.67	2,290,000.00
	220206	Other Services - General	13F	299,635,232.45	180,635,232.45	80,383,179.14	100,252,053.31	4,495,000.00
	220207	Consulting and Professional Services	13G	40,551,428.57	79,551,428.57	71,584,547.18	7,966,881.39	1,220,000.00
	220208	Fuel and Lubricants	13H	11,742,176.79	11,742,176.79	1,488,040.94	10,254,135.84	1,815,000.00
	220209	Financial Charges	13I	51,450,827.91	51,450,827.91	22,320.61	51,428,507.30	-
	220210	Miscellaneous Expenses	13J	73,859,934.52	73,859,934.52	24,358,260.63	49,501,673.88	8,612,702.00
		Overhead Cost Total		736,905,195.87	730,905,195.87	489,912,845.65	240,992,350.22	38,541,252.00
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	-	-	-	-
		Loans and Advances Total		-	-	-	-	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	120,782,579.89	754,183,307.81	720,263,619.05	37,219,688.76	-
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		120,782,579.89	754,183,307.81	720,263,619.05	37,219,688.76	-
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	35,395,179.23	35,395,179.23	7,173,536.49	28,221,642.73	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		35,395,179.23	35,395,179.23	7,173,536.49	28,221,642.73	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	190,870,462.99	190,870,462.99	145,678,041.90	45,192,421.08	-
	220603	Interest - Internal Public Debt	17C	-	-	-	-	-
		Public Debt Charges Total		190,870,462.99	190,870,462.99	145,678,041.90	45,192,421.08	-
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		-	-	-	-	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	253,042,416.76	123,042,416.76	77,181,665.80	45,860,750.97	-
	230201	Construction/Provision of Fixed Assets	20B	435,634,307.15	153,646,379.55	109,571,352.54	44,075,027.01	-
	230301	Rehabilitation/Repairs of Fixed Assets	20C	89,769,006.64	35,675,482.96	13,942,102.28	26,314,404.36	-
	230401	Preservation of the Environment	20D	61,962,500.00	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	99,356,776.65	-	-	-	-
		Capital Expenditure Total		939,765,007.20	312,364,279.27	200,695,120.62	116,250,182.34	-
		TOTAL EXPENDITURE		3,095,632,567.87	3,095,632,567.86	1,880,739,603.25	1,222,773,988.29	580,048,066.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

FDN	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)	438,657,234.66	438,657,234.66	253,902,175.20	184,755,059.5	541,506,814.00
	21010102	Overtime Payments			-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	184,321,941.26	184,321,941.26	40,793,650.19	143,528,291.1	-
	21010130	Salary Arrears	238,095,238.10	238,095,238.10	-	238,095,238.1	-
		TOTAL	861,074,414.02	861,074,414.02	294,695,825.39	566,378,588.6	541,506,814.00
	ECONOMIC CODE	DESCRIPTION					
	2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS					
10B	210201	Allowances	210,839,728.68	210,839,728.68	22,320,614.15	188,519,114.5	-
	21020101	Housing/Rent Allowance			-	-	-
	21020102	Transport Allowance			-	-	-
	21020103	Meal Allowance			-	-	-
	21020104	Utility Allowance			-	-	-
	21020105	Entertainment Allowance			-	-	-
	21020106	Leave Allowance			-	-	-
	21020107	Domestic Servant Allowance			-	-	-
	21020108	Furniture Allowance			-	-	-
	21020109	Hazard Allowance			-	-	-
	21020110	Constituency Allowance			-	-	-
	21020111	Consolidated			-	-	-
	21020112	Specialist Allowance			-	-	-
	21020113	Personal Assistant Allowance			-	-	-
	21020114	Vehicle Maintenance Allowance			-	-	-
	21020115	Call Duty Allowance			-	-	-
	21020117	Hardship Allowance			-	-	-
	21020118	Journal Allowance			-	-	-
	21020119	Medical Allowance			-	-	-
	21020120	Outfit Allowance			-	-	-
	21020121	Security Allowance			-	-	-
	21020122	Torch Light Allowance			-	-	-
	21020123	Special Assistant Allowance			-	-	-
	21020124	Other Allowances and Benefits			-	-	-
	21020125	DDP			-	-	-
		TOTAL	210,839,728.68	210,839,728.68	22,320,614.15	188,519,114.5	-
	ECONOMIC CODE	DESCRIPTION					
10C	210202	SOCIAL CONTRIBUTION			-	-	-
	21020201	NHIS Contriution (Employer's Contribution)			-	-	-
11	21020202	Contributory Pension (Employer's Contribution)			-	-	-
	21020203	Group Live Insurance			-	-	-
	21020204	Employee Compensation Fund			-	-	-
	21020205	Housing Fund Contribution			-	-	-
		TOTAL	-	-	-	-	-
	22	OTHER RECURRENT COSTS					
	2201	SOCIAL BENEFITS					
	ECONOMIC CODE	DESCRIPTION					
12	220101	Social Benefits			-	-	-
	22010101	Gratuity			-	-	-
	22010102	Pension			-	-	-
	22010103	Death Benefits			-	-	-
		Total	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

13	2202	OVERHEAD COST					
	ECONOMIC CODE	DESCRIPTION					
13A	220201	TRAVEL AND TRANSPORT - GENERAL			-	-	-
	22020101	Local travels and transport: training	2,774,511.56	467,941.14	429,150.43	38,790.7	1,078,350.00
	22020102	Local travels and transport: others	-	14,967,287.26	13,726,550.77	1,240,736.5	3,992,200.00
	22020103	International travels & transport: training	3,685,000.00	5,259,467.65	4,823,475.92	435,991.7	415,000.00
	22020104	International travels: others	1,161,730.00	7,711,630.74	7,072,363.14	639,267.6	250,000.00
	22020105	Hotel Accommodation - Local	-	-	-	-	-
	22020106	Hotel Accommodation - International	-	-	-	-	-
	22020107	Hotel Accommodation - Local Training	-	-	-	-	-
	22020108	Hotel Accommodation - International Training	-	-	-	-	-
	22020109	Per Diems/Estacodes	-	12,414,914.77	11,385,761.16	1,029,153.6	-
		TOTAL	7,621,241.56	40,821,241.56	37,437,301.42	3,383,940.1	5,735,550.00
	ECONOMIC CODE	DESCRIPTION					
13B	220202	UTILITIES - GENERAL			-	-	-
	22020201	Electricity Charges	2,940,139.20	9,140,139.20	8,928,245.66	211,893.5	110,000.00
	22020202	Telephone Charges	-	-	-	-	-
	22020203	Internet Access Charges	-	-	-	-	-
	22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
	22020205	Water Rates	-	-	-	-	-
	22020206	Sewerage Charges	-	-	-	-	-
	22020207	Leased Communication Lines	-	-	-	-	-
	22020208	Software Charges/License Renewal	-	-	-	-	-
	22020209	Interactive Learning	-	-	-	-	-
	22020210	Multiyear Traffic Order	-	-	-	-	-
	22020211	Other Utility Charges	-	-	-	-	-
		TOTAL	2,940,139.20	9,140,139.20	8,928,245.66	211,893.5	110,000.00
	ECONOMIC CODE	DESCRIPTION					
13C	220203	MATERIALS AND SUPPLIES - GENERAL			-	-	-
	22020301	Office Stationaries/Computer Consumables	23,455,522.20	2,642,482.93	2,629,024.75	13,458.2	1,800,000.00
	22020302	Books	6,000,000.00	29,190,402.83	29,041,735.96	148,666.9	300,000.00
	22020303	Newspapers	1,725,000.00	-	-	-	-
	22020304	Magazines and Periodicals	-	-	-	-	-
	22020305	Printing of Non Security Documents	23,321,541.98	6,100,246.19	6,069,177.61	31,068.6	50,000.00
	22020306	Printing of Security Documents	5,500,000.00	2,644,675.38	2,631,206.04	13,469.3	50,000.00
	22020307	Drugs/Laboratory/Medical Supplies	11,000,000.00	30,021,157.04	29,868,259.14	152,897.9	-
	22020308	Field and Camping Materials Supplies	12,000,000.00	-	-	-	500,000.00
	22020309	Uniforms and Other Clothing	-	164,846.10	164,006.53	839.6	-
	22020310	Teachind Aids/Instructional Materials	2,100,000.00	11,143,596.14	11,086,841.75	56,754.4	-
	22020311	Food stuff/Catering Materials Supplies	6,000,000.00	-	-	-	3,535,000.00
	22020312	Chemicals and Reagents Materials Supplies	737,324.50	15,846,530.41	15,765,823.96	80,706.5	-
	22020313	Other Materials and Supplies	1,725,000.00	6,810,451.64	6,775,765.98	34,685.7	-
		TOTAL	93,564,388.67	104,564,388.67	104,031,841.72	532,547.0	6,235,000.00
	ECONOMIC CODE	DESCRIPTION					
13D	220204	MAINTENANCE SERVICES GENERAL			-	-	-
	22020401	Maintenance of Motor Vehicles/Transport Equipment	17,250,000.00	7,250,000.00	7,240,251.79	9,748.2	1,122,000.00
	22020402	Maintenance of Office Furniture	18,000,000.00	-	-	-	70,000.00
	22020403	Maintenance of Office Building/Residential Qtrs	11,000,000.00	-	-	-	4,205,000.00
	22020404	Maintenance of Office/IT Equipment	5,250,000.00	5,250,000.00	-	5,250,000.0	-
	22020405	Maintenance of Plant and Generators	9,200,000.00	-	-	-	-
	22020406	Other Maintenance Services	8,800,000.00	8,800,000.00	-	8,800,000.0	1,646,000.00
	22020407	Maintenance of Air Conditioners	-	-	-	-	-
	22020408	Maintenance of Boats	-	-	-	-	-
	22020409	Maintenance of Railway Equipments	-	-	-	-	-
	22020410	Maintenance of Street Lights	-	-	-	-	-
	22020411	Maintenance of Communication Equipments	297,286.00	297,286.00	-	297,286.0	385,000.00
	22020412	Maintenance of Market/Public Places	2,200,000.00	-	-	-	-
	22020413	Minor Road Maintenance	6,000,000.00	-	-	-	600,000.00
		TOTAL	77,997,286.00	21,597,286.00	7,240,251.79	14,357,034.2	8,028,000.00

NOTES TO THE FINANCIAL STATEMENT CONT'D

	ECONOMIC CODE	DESCRIPTION					
13E	220205	TRAINING GENERAL				-	-
	22020501	Local Training	3,150,000.00	103,103,219.96	101,072,023.94	2,031,196.0	2,240,000.00
	22020502	International Training	26,459,788.24	6,876,409.90	6,740,940.45	135,469.4	-
	22020503	Other Trainings	1,100,000.00	163,967.60	160,737.34	3,230.3	50,000.00
	22020504	Seminars/Workshops and Conference	46,832,751.96	47,398,942.74	46,465,154.80	933,787.9	-
		TOTAL	77,542,540.20	157,542,540.20	154,438,856.54	3,103,683.7	2,290,000.00
	ECONOMIC CODE	DESCRIPTION					
13F	220206	OTHER SERVICE - GENERAL				-	-
	22020601	Security Services	29,963,523.24	70,963,523.24	70,566,998.79	396,524.5	1,645,000.00
	22020602	Office Rent	14,981,761.62	14,981,761.62	-	14,981,761.6	240,000.00
	22020603	Residential Rent	5,442,704.65	5,442,704.65	-	5,442,704.6	-
	22020604	Security Vote (Including Operations)	149,817,616.22	61,817,616.22	-	61,817,616.2	2,075,000.00
	22020605	Cleaning and Fumigation Services	98,879,626.71	20,879,626.71	4,781,945.10	16,097,681.6	-
	22020606	Land Uses Charges	-	-	-	-	-
	22020607	Rescue Service	550,000.00	6,550,000.00	5,034,235.25	1,515,764.7	535,000.00
		TOTAL	299,635,232.45	180,635,232.45	80,383,179.14	100,252,053.3	4,495,000.00
	ECONOMIC CODE	DESCRIPTION					
13G	220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL				-	-
	22020701	Financial Consulting	8,800,000.00	36,012,311.58	35,555,250.02	457,061.6	-
	22020702	Information Technology Consulting	1,150,000.00	1,100,000.00	-	1,100,000.0	-
	22020703	Legal Services	525,000.00	1,100,000.00	-	1,100,000.0	-
	22020704	Engineering Services	1,100,000.00	1,100,000.00	-	1,100,000.0	-
	22020705	Architectural Services	1,100,000.00	22,027,631.74	21,621,323.07	406,308.7	-
	22020706	Surveying Services	1,050,000.00	1,100,000.00	-	1,100,000.0	-
	22020707	Agricultural Consulting	1,650,000.00	1,100,000.00	-	1,100,000.0	-
	22020708	Medical Consulting	575,000.00	4,146,400.56	3,731,148.67	415,251.9	-
	22020709	Other Consultancy Services	3,308,571.43	2,575,932.36	2,317,959.03	257,973.3	1,220,000.00
	22020710	Auditing	21,292,857.14	9,289,152.32	8,358,866.39	930,285.9	-
		TOTAL	40,551,428.57	79,551,428.57	71,584,547.18	7,966,881.4	1,220,000.00
	ECONOMIC CODE	DESCRIPTION					
13H	220208	FUEL AND LUBRICANTS - GENERAL				-	-
	22020801	Motor Vehicle Fuel Cost	6,442,176.79	6,442,176.79	1,488,040.94	4,954,135.8	1,790,000.00
	22020802	Other Transport Equipments Fuel Cost	4,200,000.00	4,200,000.00	-	4,200,000.0	25,000.00
	22020803	Plant/Generator Fuel Cost	1,100,000.00	1,100,000.00	-	1,100,000.0	-
	22020804	Aircraft Fuel Cost	-	-	-	-	-
	22020805	Boat Fuel Cost	-	-	-	-	-
	22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
		TOTAL	11,742,176.79	11,742,176.79	1,488,040.94	10,254,135.8	1,815,000.00
	ECONOMIC CODE	DESCRIPTION					
13I	220209	FINANCIAL CHARGES GENERAL				-	-
	22020901	Bank charges (Other Than Interest)	48,700,827.91	48,700,827.91	22,320.61	48,678,507.3	-
	22020902	Insurance Premium	1,650,000.00	1,650,000.00	-	1,650,000.0	-
	22020903	Loss on Foreign Exchange	-	-	-	-	-
	22020904	Other CRF Bank Charges	1,100,000.00	1,100,000.00	-	1,100,000.0	-
	22020905	Admin Charges (JAAC)	-	-	-	-	-
		TOTAL	51,450,827.91	51,450,827.91	22,320.61	51,428,507.3	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

	ECONOMIC CODE	DESCRIPTION					
13J	220210	MISCELLANEOUS EXPENSES - GENERAL					
	22021001	Refreshment and Meals	13,912,500.00	13,912,500.00	8,184,225.19	5,728,274.8	-
	22021002	Honorarium and Sitting Allowance	5,500,000.00	12,249,189.64	9,865,250.74	2,383,938.9	2,282,152.00
	22021003	Publicity and Advertisements	-	6,749,189.64	3,006,786.47	3,742,403.2	-
	22021004	Medical Expenses - local	13,498,379.28	-	-	-	328,800.00
	22021006	Postage and Courier Services	-	-	-	-	-
	22021007	Welfare Packages	6,000,000.00	6,000,000.00	-	6,000,000.0	5,501,750.00
	22021008	Subscription to Professional Bodies	-	-	-	-	-
	22021009	Sporting Activities	2,902,380.95	2,902,380.95	2,296,091.49	606,289.5	500,000.00
	22021010	Direct Teaching and Laboratory Cost	-	-	-	-	-
	22021014	Annual Budget Expenses and Administration	5,500,000.00	5,000,000.00	-	5,000,000.0	-
	22021019	Medical Expenses - International	-	-	-	-	-
	22021020	Foreign Scholarship Scheme	-	-	-	-	-
	22021021	Special Days/Celebrations	17,346,674.29	17,346,674.29	546,688.45	16,799,985.8	-
	22021022	Youth Corpers Allowance	-	-	-	-	-
	22021023	Development Plan Preparation Expenses	-	-	-	-	-
	22021024	Final Account Preparation Expenses	-	-	-	-	-
	22021025	Other Miscellaneous Expenses	-	500,000.00	459,218.30	40,781.7	-
	22021026	Monitoring and Evaluation	-	-	-	-	-
	22021027	Daily Rate Allowances	-	-	-	-	-
		TOTAL	73,859,934.52	73,859,934.52	24,358,260.63	49,501,673.9	8,612,702.00
14	2203	LOANS AND ADVANCES					
	ECONOMIC CODE	DESCRIPTION					
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					
	ECONOMIC CODE	DESCRIPTION					
15A	220401	LOCAL GRANTS AND CONTRIBUTIONS					
	22040101	Grants to Other Government - Current	40,666,051.47	-	-	-	-
	22040102	Grants to Other Government - Capital	8,115,714.29	-	-	-	-
	22040103	Grants to Local government - Current	-	-	-	-	-
	22040104	Grants to Local Government - Capital	5,500,000.00	-	-	-	-
	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	-	-	-	-	-
	22040110	Contribution to State University	58,560,508.13	73,396,834.75	68,391,039.16	5,005,795.6	-
	22040111	Grants/Allocation to Development Areas	865,306.00	25,259,546.30	23,536,800.00	1,722,746.3	-
	22040112	Contribution to Traditional Councils	1,575,000.00	102,755,568.61	95,747,454.79	7,008,113.8	-
	22040113	Contribution to Ministry for Local Government Affairs	2,200,000.00	20,000,000.00	17,516,963.60	2,483,036.4	-
	22040115	Contribution to Local Government Education Authority	-	281,519,449.87	280,955,283.36	564,166.5	-
	22040116	Contribution to Primary Health Care Development Agency	-	178,901,484.98	166,700,083.29	12,201,401.7	-
	22040117	Contribution to Local government Staff Pension Board	-	52,120,341.15	48,565,640.53	3,554,700.6	-
	22040118	Contribution to Local Government Service Commission	-	14,679,366.96	13,678,207.84	1,001,159.1	-
	22040119	Contribution to Auditor General Local Government	-	5,550,715.20	5,172,146.48	378,568.7	-
		TOTAL	120,782,579.89	754,183,307.81	720,263,619.05	37,219,688.8	-
	ECONOMIC CODE	DESCRIPTION					
15B	220402	FOREIGN GRANTS AND CONTRIBUTION					
		TOTAL	-	-	-	-	-
16	2205	SUBSIDIES GENERAL					
	ECONOMIC CODE	DESCRIPTION					
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	2,301,190.48	2,301,190.48	1,790,951.36	510,239.1	-
	22050108	Religious Pilgrimage Subsidy	33,093,988.75	33,093,988.75	5,382,585.13	27,711,403.6	-
		TOTAL	35,395,179.23	35,395,179.23	7,173,536.49	28,221,642.7	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

	ECONOMIC CODE	DESCRIPTION					
16B	220502	SUBSIDY TO PRIVATE COMPANIES				-	-
	22050201	Subsidy to Private Companies				-	-
		TOTAL				-	-
17	2206	PUBLIC DEBT CHARGES					
	ECONOMIC CODE	DESCRIPTION					
17A	220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL				-	-
	22060101	Foreign Interest/Discount - Treasury Bill				-	-
	22060102	Foreign Interest/Discount - Short term Borrowings				-	-
		TOTAL				-	-
	ECONOMIC CODE	DESCRIPTION					
17B	220602	DOMESTIC INTEREST / DISCOUNT				-	-
	22060201	Domestic Interest/Discount - Treasury Bill	190,870,462.99	190,870,462.99	145,678,041.90	45,192,421.1	-
	22060202	Domestic Interest/Discount - Short term Borrowings				-	-
	22060203	Settlement of Liabilities				-	-
		TOTAL	190,870,462.99	190,870,462.99	145,678,041.90	45,192,421.1	-
	ECONOMIC CODE	DESCRIPTION					
17C	220603	INSURANCE PREMIUM				-	-
	22060301	Interest - Internal Public Debt				-	-
		TOTAL				-	-
	ECONOMIC CODE	DESCRIPTION					
18	2207	TRANSFERS					
18A	220701	TRANSFERS TO OTHER FUNDS				-	-
	22070101	Transfer to CDF				-	-
	22070102	Transfer to Sovereign Wealth Fund				-	-
	22070103	Transfer to Sinking Fund				-	-
	22070109	Transfer to Joint Project Account (MLGA)				-	-
		TOTAL				-	-
	ECONOMIC CODE	DESCRIPTION					
18B	220702	TRANSFERS-PAYMENTS TO INDIVIDUALS				-	-
	22070201	Transfers payments to individuals				-	-
	22070202	Transfers payments to unemployed				-	-
	22070203	Transfer payments to aged/vulnerable group				-	-
		TOTAL				-	-
	ECONOMIC CODE	DESCRIPTION					
19	2208	BELOW THE LINE ITEMS					
	220801	BELOW THE LINE PAYMENTS				-	-
	22080101	Deposit - Remittance				-	-
	22080102	With - Holding Tax Due to FIRS/SIRS				-	-
	22080103	VAT due to FIRS/SIRS - Remittance				-	-
	22080104	Unions Deductions - Remittance				-	-
	22080105	Loans Deduction from Salaries/Other Deduction from Payroll - Remittance				-	-
	22080106	Monthly Net Total Salary Control Accounts				-	-
	22080107	National Housing Fund (NHF) - Remittance				-	-
	22080108	PAYE Due to FIRS/SIRS - Remittance				-	-
		TOTAL				-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

	ECONOMIC CODE	DESCRIPTION					
20	23	CAPITAL EXPENDITURE GENERAL					
20A	230101	PURCHASE OF FIXED ASSETS - GENERAL				-	-
	23010101	Purchase/Acquisition of Land	39,237,000.00	5,237,000.00	4,464,122.83	772,877.2	-
	23010102	Purchase of Office Building	-	700,000.00	683,360.56	16,639.4	-
	23010103	Purchase of Residential Buildings	-	-	-	-	-
	23010104	Purchase of Motor Cycles	-	-	-	-	-
	23010105	Purchase of Motor Vehicles	13,697,786.58	13,697,786.58	2,791,527.89	10,906,258.7	-
	23010106	Purchase of Vans	-	-	-	-	-
	23010107	Purchase of Trucks	99,000,000.00	3,000,000.00	2,733,278.24	266,721.8	-
	23010108	Purchase of Buses	3,770,500.00	3,770,500.00	-	3,770,500.0	-
	23010109	Purchase of Sea Boats	-	-	-	-	-
	23010110	Purchase of Ships	-	-	-	-	-
	23010111	Purchase of Trains	-	-	-	-	-
	23010112	Purchase of Office Furniture and Fittings	6,916,911.74	13,916,911.74	13,785,112.25	131,799.5	-
	23010113	Purchase of Computers	540,000.00	6,540,000.00	6,199,447.02	340,553.0	-
	23010114	Purchase of Computer Printers	11,500,000.00	11,500,000.00	-	11,500,000.0	-
	23010115	Purchase of Photocopying Machines	6,000,000.00	6,000,000.00	-	6,000,000.0	-
	23010116	Purchase of Typewriters	-	-	-	-	-
	23010117	Purchase of Shredding Machines	-	2,000,000.00	1,833,593.06	166,406.9	-
	23010118	Purchase of Scanners	-	-	-	-	-
	23010119	Purchase of Power Generating Set	-	500,000.00	324,317.46	175,682.5	-
	23010120	Purchase of Canteen/ Kitchen Equipment	-	3,000,000.00	2,701,358.47	298,641.5	-
	23010121	Purchase of Residential Furniture	-	12,000,000.00	11,783,847.96	216,152.0	-
	23010122	Purchase of Health/Medical Equipment	-	11,000,000.00	10,214,953.75	785,046.2	-
	23010123	Purchase of Fire Fighting Equipment	1,260,000.00	1,260,000.00	-	1,260,000.0	-
	23010124	Purchase of Teaching/Learning Aid Equipment	-	9,000,000.00	8,160,194.34	839,805.7	-
	23010125	Purchase of Library Books & Equipment	-	-	-	-	-
	23010126	Purchase of Sporting/Gaming Equipment	-	-	-	-	-
	23010127	Purchase of Agricultural Equipment/irrigation	21,440,218.45	3,440,218.45	2,650,977.03	789,241.4	-
	23010128	Purchase of Security Equipment	-	9,000,000.00	8,855,574.94	144,425.1	-
	23010129	Purchase of Industrial Equipment	-	-	-	-	-
	23010130	Purchase of Recreational Facilities	-	-	-	-	-
	23010131	Purchase of Air Navigational Equipment	-	-	-	-	-
	23010132	Purchase of Defense Equipment	-	-	-	-	-
	23010133	Purchase of Surveying Equipment	-	-	-	-	-
	23010134	Purchase of Diving Equipment	-	-	-	-	-
	23010135	Kitting of Armed Forces Personnel	-	-	-	-	-
	23010136	Baam Salatuting and Ceremonials	-	-	-	-	-
	23010137	Purchase of Ship Spare/maintenance	-	-	-	-	-
	23010138	Purchase of Aero Spares/Maintenance	-	-	-	-	-
	23010139	Purchase of fertilizer	49,680,000.00	7,480,000.00	-	7,480,000.0	-
		PURCHASE OF FIXED ASSETS - TOTAL	253,042,416.76	123,042,416.76	77,181,665.80	45,860,751.0	-
20B	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL				-	-
	23020101	Construction/Provision of Office Buildings	134,433,725.95	-	-	-	-
	23020102	Construction/Provision of Residential Buildings	11,500,000.00	-	-	-	-
	23020103	Construction/Provision of Electricity	-	-	-	-	-
	23020104	Construction/Provision of Housing	-	-	-	-	-
	23020105	Construction/Provision of Water Facilities	1,598,398.23	26,598,398.23	21,656,949.21	4,941,449.0	-
	23020106	Construction/Provision of Hospital/Health Centers	-	-	-	-	-
	23020107	Construction/Provision of Public Schools	-	20,000,000.00	16,550,992.80	3,449,007.2	-
	23020110	Construction/Provision of Fire Fighting Stations	-	-	-	-	-
	23020111	Construction/Provision of Libraries	-	-	-	-	-
	23020112	Construction/Provision of Sporting Facilities	-	-	-	-	-
	23020113	Construction/Provision of Agricultural Facilities	141,054,201.64	-	-	-	-
	23020114	Construction/Provision of Roads	116,771,895.68	6,771,895.68	-	6,771,895.7	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

	23020115	Construction/Provision of Rail- ways	-	-	-	-	-
	23020116	Construction/Provision of Water -Ways	15,750,000.00	5,750,000.00	-	5,750,000.0	-
	23020117	Construction/Provision of Airport/Aerodromes	-	-	-	-	-
	23020118	Construction/Provision of Infrastructure	-	25,000,000.00	19,191,914.85	5,808,085.2	-
	23020119	Construction/Provision of Recreational Facilities	-	-	-	-	-
	23020122	Construction of Boundary Pillars/Right Ways	1,440,000.00	1,440,000.00	-	1,440,000.0	-
	23020123	Construction of Traffic Lights/Street Lights	-	55,000,000.00	51,351,463.00	3,648,537.0	-
	23020124	Construction of Markets/Parks	13,086,085.64	13,086,085.64	820,032.67	12,266,053.0	-
	23020125	Construction of Power generating Plants	-	-	-	-	-
	23020126	Construction/Provision of Cemeteries	-	-	-	-	-
	23020127	Construction/Provision of ICT Infrastructures	-	-	-	-	-
		CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	435,634,307.15	153,646,379.55	109,571,352.54	44,075,027.0	-
20C	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL					
	23030101	Rehabilitation/Repairs - Residential Building	10,500,000.00	10,500,000.00	7,234,814.80	3,265,185.2	-
	23030102	Rehabilitation/Repairs - Electricity	5,500,000.00	5,500,000.00	-	5,500,000.0	-
	23030103	Rehabilitation/Repairs - Housing	4,950,000.00	4,950,000.00	2,412,208.11	2,537,791.9	-
	23030104	Rehabilitation/Repairs - Water Facilities	2,000,482.96	1,500,482.96	-	1,500,483.0	-
	23030105	Rehabilitation/Repairs - Hospital/Health Centers	-	-	-	-	-
	23030106	Rehabilitation/Repairs - Public Schools	-	-	-	-	-
	23030109	Rehabilitation/Repairs - Fire Fighting Stations	-	-	-	-	-
	23030110	Rehabilitation/Repairs - Libraries	-	-	-	-	-
	23030111	Rehabilitation/Repairs - Sporting Facilities	-	500,000.00	292,675.13	207,324.9	-
	23030112	Rehabilitation/Repairs - Agricultural Facilities	55,000,000.00	-	-	-	-
	23030113	Rehabilitation/Repairs - Roads	-	-	-	-	-
	23030114	Rehabilitation/Repairs - Rail Ways	-	-	-	-	-
	23030115	Rehabilitation/Repairs - Water Ways	-	5,000,000.00	3,947,735.39	1,052,264.6	-
	23030116	Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-	-	-
	23030118	Rehabilitation/Repairs - Recreational Facilities	5,512,500.00	-	-	-	-
	23030119	Rehabilitation/Repairs - Air Navigational Equipment	-	-	-	-	-
	23030121	Rehabilitation/Repairs - Office Buildings	-	6,000,000.00	-	6,000,000.0	-
	23030122	Rehabilitation/Repairs - Boundaries	-	-	-	-	-
	23030123	Rehabilitation/Repairs - Traffic/Street Lights	-	-	-	-	-
	23030124	Rehabilitation/Repairs - Markets/parks	-	-	-	-	-
	23030125	Rehabilitation/Repairs - Power Generating Plants	-	-	-	-	-
	23030126	Rehabilitation/Repairs of Cemeteries	-	-	-	-	-
	23030127	Rehabilitation/Repairs -ICT Infrastructures	1,725,000.00	1,725,000.00	-	1,725,000.0	-
		REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	89,769,006.64	35,675,482.96	13,942,102.28	26,314,404.4	-
20D	230401	PRESERVATION OF THE ENVIRONMENT - GNERAL					
	23040101	Tree Planting	28,325,000.00	-	-	-	-
	23040102	Erosion & Flood Control	12,000,000.00	-	-	-	-
	23040103	Wild life Conservation	16,387,500.00	-	-	-	-
	23040104	Industrial Pollution Preservation & Control	5,250,000.00	-	-	-	-
	23040105	Water Pollution Prevention & Control	-	-	-	-	-
		PRESERVATION OF THE ENVIRONMENT - TOTAL	61,962,500.00	-	-	-	-
20E	230501	ACQUISITION OF NON TANGIBLE ASSETS					
	23050101	Research and Development	5,953,500.00	-	-	-	-
	23050102	Computer Software Acquisition	20,000,000.00	-	-	-	-
	23050103	Monitoring and Evaluation	25,500,000.00	-	-	-	-
	23050104	Anniversaries/Celebration	7,903,276.65	-	-	-	-
	23050105	N/A	-	-	-	-	-
	23050106	Empowerment programme for Youth/Women (Human Development)	40,000,000.00	-	-	-	-
	23050107	Margin For Increase In Costs	-	-	-	-	-
	23050128	Repayment of Capital Loan	-	-	-	-	-
		ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	99,356,776.65	-	-	-	-
		CAPITAL EXPENDITURE TOTAL	939,765,007.20	312,364,279.27	200,695,120.62	116,250,182.3	-

NOTES TO THE FINANCIAL STATEMENT CONT'D

		ACTUAL 2018	ACTUAL 2017
21	CASH AND BANK BALANCES	₹	₹
	Cash Account	-	-
	First Bank Account	844,143.10	1,591,931.12
		844,143.10	1,591,931.12
29	PUBLIC FUNDS		
	Statement of Income and Expenditure - Surplus/(Deficit)	844,143.10	1,591,931.12
		844,143.10	1,591,931.12

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE

FDN	ECONOMIC CODE	DESCRIPTION	ACTUAL 2018		TOTAL
			GROUP	LG	
			₪	₪	₪
13	2202	OVERHEAD COST			
	ECONOMIC CODE	DESCRIPTION			
13A	220201	TRAVEL AND TRANSPORT - GENERAL			-
	22020101	Local travels and transport: training	429,150.43	-	429,150.43
	22020102	Local travels and transport: others	3,310,264.16	10,416,286.60	13,726,550.77
	22020103	International travels & transport: training	4,823,475.92	-	4,823,475.92
	22020104	International travels: others	2,608,240.31	4,464,122.83	7,072,363.14
	22020105	Hotel Accommodation - Local	-	-	-
	22020106	Hotel Accommodation - International	-	-	-
	22020107	Hotel Accommodation - Local Training	-	-	-
	22020108	Hotel Accommodation - International Training	-	-	-
	22020109	Per Diems/Estacodes	11,385,761.16	-	11,385,761.16
		TOTAL	22,556,891.99	14,880,409.43	37,437,301.42
	ECONOMIC CODE	DESCRIPTION			-
13B	220202	UTILITIES - GENERAL	-	-	-
	22020201	Electricity Charges	-	8,928,245.66	8,928,245.66
	22020202	Telephone Charges	-	-	-
	22020203	Internet Access Charges	-	-	-
	22020204	Satellite Broadcasting Access Charges	-	-	-
	22020205	Water Rates	-	-	-
	22020206	Sewerage Charges	-	-	-
	22020207	Leased Communication Lines	-	-	-
	22020208	Software Charges/License Renewal	-	-	-
	22020209	Interactive Learning	-	-	-
	22020210	Multiyear Traffic Order	-	-	-
	22020211	Other Utility Charges	-	-	-
		TOTAL	-	8,928,245.66	8,928,245.66
	ECONOMIC CODE	DESCRIPTION			-
13C	220203	MATERIALS AND SUPPLIES - GENERAL	-	-	-
	22020301	Office Stationaries/Computer Consumables	2,629,024.75	-	2,629,024.75
	22020302	Books	29,041,735.96	-	29,041,735.96
	22020303	Newspapers	-	-	-
	22020304	Magazines and Periodicals	-	-	-
	22020305	Printing of Non Security Documents	861,034.31	5,208,143.30	6,069,177.61
	22020306	Printing of Security Documents	2,631,206.04	-	2,631,206.04
	22020307	Drugs/Laboratory/Medical Supplies	29,868,259.14	-	29,868,259.14
	22020308	Field and Camping Materials Supplies	-	-	-
	22020309	Uniforms and Other Clothing	164,006.53	-	164,006.53
	22020310	Teachind Aids/Instructional Materials	11,086,841.75	-	11,086,841.75
	22020311	Food stuff/Cartering Materials Supplies	-	-	-
	22020312	Chemicals and Reagents Materials Supplies	15,765,823.96	-	15,765,823.96
	22020313	Other Materials and Supplies	6,775,765.98	-	6,775,765.98
		TOTAL	98,823,698.42	5,208,143.30	104,031,841.72

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D

	ECONOMIC CODE	DESCRIPTION			-
13D	220204	MAINTENANCE SERVICES GENERAL	-	-	-
	22020401	Maintenance of Motor Vehicles/Transport Equipment	4,264,169.90	2,976,081.89	7,240,251.79
	22020402	Maintenance of Office Furniture	-	-	-
	22020403	Maintenance of Office Building/Residential Qtrs	-	-	-
	22020404	Maintenance of Office/IT Equipment	-	-	-
	22020405	Maintenance of Plant and Generators	-	-	-
	22020406	Other Maintenance Services	-	-	-
	22020407	Maintenance of Air Conditioners	-	-	-
	22020408	Maintenance of Boats	-	-	-
	22020409	Maintenance of Railway Equipments	-	-	-
	22020410	Maintenance of Street Lights	-	-	-
	22020411	Maintenance of Communication Equipments	-	-	-
	22020412	Maintenance of Market/Public Places	-	-	-
	22020413	Minor Road Maintenance	-	-	-
		TOTAL	4,264,169.90	2,976,081.89	7,240,251.79
	ECONOMIC CODE	DESCRIPTION			-
13E	220205	TRAINING GENERAL	-	-	-
	22020501	Local Training	95,142,180.78	5,929,843.16	101,072,023.94
	22020502	International Training	6,740,940.45	-	6,740,940.45
	22020503	Other Trainings	160,737.34	-	160,737.34
	22020504	Seminars/Workshops and Conference	46,465,154.80	-	46,465,154.80
		TOTAL	148,509,013.38	5,929,843.16	154,438,856.54
	ECONOMIC CODE	DESCRIPTION			-
13F	220206	OTHER SERVICE - GENERAL	-	-	-
	22020601	Security Services	70,566,998.79	-	70,566,998.79
	22020602	Office Rent	-	-	-
	22020603	Residential Rent	-	-	-
	22020604	Security Vote (Including Operations)	-	-	-
	22020605	Cleaning and Fumigation Services	4,781,945.10	-	4,781,945.10
	22020606	Land Uses Charges	-	-	-
	22020607	Rescue Service	5,034,235.25	-	5,034,235.25
		TOTAL	80,383,179.14	-	80,383,179.14
	ECONOMIC CODE	DESCRIPTION			-
13G	220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	-	-	-
	22020701	Financial Consulting	35,555,250.02	-	35,555,250.02
	22020702	Information Technology Consulting	-	-	-
	22020703	Legal Services	-	-	-
	22020704	Engineering Services	-	-	-
	22020705	Architectural Services	21,621,323.07	-	21,621,323.07
	22020706	Surveying Services	-	-	-
	22020707	Agricultural Consulting	-	-	-
	22020708	Medical Consulting	3,731,148.67	-	3,731,148.67
	22020709	Other Consultancy Services	2,317,959.03	-	2,317,959.03
	22020710	Auditing	8,358,866.39	-	8,358,866.39
		TOTAL	71,584,547.18	-	71,584,547.18

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D

	ECONOMIC CODE	DESCRIPTION			-
13H	220208	FUEL AND LUBRICANTS - GENERAL	-	-	-
	22020801	Motor Vehicle Fuel Cost	-	1,488,040.94	1,488,040.94
	22020802	Other Transport Equipments Fuel Cost	-	-	-
	22020803	Plant/Generator Fuel Cost	-	-	-
	22020804	Aircraft Fuel Cost	-	-	-
	22020805	Boat Fuel Cost	-	-	-
	22020806	Cooking Gas/Fuel Cost	-	-	-
		TOTAL	-	1,488,040.94	1,488,040.94
	ECONOMIC CODE	DESCRIPTION			-
13I	220209	FINANCIAL CHARGES GENERAL	-	-	-
	22020901	Bank charges (Other Than Interest)	-	22,320.61	22,320.61
	22020902	Insurance Premium	-	-	-
	22020903	Loss on Foreign Exchange	-	-	-
	22020904	Other CRF Bank Charges	-	-	-
	22020905	Admin Charges (JAAC)	-	-	-
		TOTAL	-	22,320.61	22,320.61
	ECONOMIC CODE	DESCRIPTION			-
13J	220210	MISCELLANEOUS EXPENSES - GENERAL	-	-	-
	22021001	Refreshment and Meals	-	8,184,225.19	8,184,225.19
	22021002	Honorarium and Sitting Allowance	9,865,250.74	-	9,865,250.74
	22021003	Publicity and Advertisements	3,006,786.47	-	3,006,786.47
	22021004	Medical Expenses - local	-	-	-
	22021006	Postage and Courier Services	-	-	-
	22021007	Welfare Packages	-	-	-
	22021008	Subscription to Professional Bodies	-	-	-
	22021009	Sporting Activities	2,296,091.49	-	2,296,091.49
	22021010	Direct Teaching and Laboratory Cost	-	-	-
	22021014	Annual Budget Expenses and Administration	-	-	-
	22021019	Medical Expenses - International	-	-	-
	22021020	Foreign Scholarship Scheme	-	-	-
	22021021	Special Days/Celebrations	546,688.45	-	546,688.45
	22021022	Youth Corpers Allowance	-	-	-
	22021023	Development Plan Preparation Expenses	-	-	-
	22021024	Final Account Preparation Expenses	-	-	-
	22021025	Other Miscellaneous Expenses	459,218.30	-	459,218.30
	22021026	Monitoring and Evaluation	-	-	-
	22021027	Daily Rate Allowances	-	-	-
		TOTAL	16,174,035.45	8,184,225.19	24,358,260.63
14	2203	LOANS AND ADVANCES		-	-
	ECONOMIC CODE	DESCRIPTION			-
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	-	-	-

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D

15	2204	GRANTS AND CONTRIBUTIONS - GENERAL		-	-
	ECONOMIC CODE	DESCRIPTION		-	-
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	-	-	-
	22040110	Contribution to State University	-	68,391,039.16	68,391,039.16
	22040111	Grants/Allocation to Development Areas	-	23,536,800.00	23,536,800.00
	22040112	Contribution to Traditional Councils	-	95,747,454.79	95,747,454.79
	22040113	Contribution to Ministry for Local Government Affairs	-	17,516,963.60	17,516,963.60
	22040115	Contribution to Local Government Education Authority	-	280,955,283.36	280,955,283.36
	22040116	Contribution to Primary Health Care Development Agency	-	166,700,083.29	166,700,083.29
	22040117	Contribution to Local government Staff Pension Board	-	48,565,640.53	48,565,640.53
	22040118	Contribution to Local Government Service Commission	-	13,678,207.84	13,678,207.84
	22040119	Contribution to Auditor General Local Government	-	5,172,146.48	5,172,146.48
		TOTAL	-	720,263,619.05	720,263,619.05
	ECONOMIC CODE	DESCRIPTION		-	-
15B	220402	FOREIGN GRANTS AND CONTRIBUTION	-	-	-
		TOTAL	-	-	-
16	2205	SUBSIDIES GENERAL		-	-
	ECONOMIC CODE	DESCRIPTION		-	-
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	1,790,951.36	-	1,790,951.36
	22050108	Religious Pilgrimage Subsidy	5,382,585.13	-	5,382,585.13
		TOTAL	7,173,536.49	-	7,173,536.49
	ECONOMIC CODE	DESCRIPTION		-	-
16B	220502	SUBSIDY TO PRIVATE COMPANIES	-	-	-
	22050201	Subsidy to Private Companies	-	-	-
		TOTAL	-	-	-
17	2206	PUBLIC DEBT CHARGES		-	-
	ECONOMIC CODE	DESCRIPTION		-	-
17A	220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL	-	-	-
	22060101	Foreign Interest/Discount - Treasury Bill	-	-	-
	22060102	Foreign Interest/Discount - Short term Borrowings	-	-	-
		TOTAL	-	-	-

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D

	ECONOMIC CODE	DESCRIPTION		-	-
17B	220602	DOMESTIC INTEREST / DISCOUNT	-	-	-
	22060201	Domestic Loan and interest Payment	21,334,278.21	124,343,763.69	145,678,041.90
	22060202	Domestic Interest/Discount - Short term Borrowings	-	-	-
	22060203	Settlement of Liabilities	-	-	-
		TOTAL	21,334,278.21	124,343,763.69	145,678,041.90
	ECONOMIC CODE	DESCRIPTION		-	-
17C	220603	INSURANCE PREMIUM	-	-	-
	22060301	Interest - Internal Public Debt	-	-	-
		TOTAL	-	-	-
	ECONOMIC CODE	DESCRIPTION		-	-
18	2207	TRANSFERS		-	-
18A	220701	TRANSFERS TO OTHER FUNDS	-	-	-
	22070101	Transfer to CRF Services	-	-	-
	22070102	Transfer to Sovereign Wealth Fund	-	-	-
	22070103	Transfer to Sinking Fund	-	-	-
	22070109	Transfer to Joint Project Account (MLGA)	-	-	-
		TOTAL	-	-	-
	ECONOMIC CODE	DESCRIPTION		-	-
18B	220702	TRANSFERS-PAYMENTS TO INDIVIDUALS	-	-	-
	22070201	Transfers payments to individuals	-	-	-
	22070202	Transfers payments to unemployed	-	-	-
	22070203	Transfer payments to aged/vulnerable group	-	-	-
		TOTAL	-	-	-
	ECONOMIC CODE	DESCRIPTION		-	-
	2208	BELOW THE LINE ITEMS		-	-
19	220801	BELOW THE LINE PAYMENTS	-	-	-
	22080101	Deposit - Remittance	-	-	-
	22080102	With - Holding Tax Due to FIRS/SIRS	-	-	-
	22080103	VAT due to FIRS/SIRS - Remittance	-	-	-
	22080104	Unions Deductions - Remittance	-	-	-
	22080105	Loans Deduction from Salaries/Other Deduction from Payroll - Remittance	-	-	-
	22080106	Monthly Net Total Salary Control Accounts	-	-	-
	22080107	National Housing Fund (NHF) - Remittance	-	-	-
	22080108	PAYE Due to FIRS/SIRS - Remittance	-	-	-
		TOTAL	-	-	-
	ECONOMIC CODE	DESCRIPTION		-	-
20	23	CAPITAL EXPENDITURE GENERAL		-	-
20A	230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-
	23010101	Purchase/Acquisition of Land	-	4,464,122.83	4,464,122.83
	23010102	Purchase of Office Building	683,360.56	-	683,360.56
	23010103	Purchase of Residential Buildings	-	-	-
	23010104	Purchase of Motor Cycles	-	-	-
	23010105	Purchase of Motor Vehicles	2,791,527.89	-	2,791,527.89

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D

	23010106	Purchase of Vans	-	-	-
	23010107	Purchase of Trucks	2,733,278.24	-	2,733,278.24
	23010108	Purchase of Buses	-	-	-
	23010109	Purchase of Sea Boats	-	-	-
	23010110	Purchase of Ships	-	-	-
	23010111	Purchase of Trains	-	-	-
	23010112	Purchase of Office Furniture and Fittings	13,785,112.25	-	13,785,112.25
	23010113	Purchase of Computers	6,199,447.02	-	6,199,447.02
	23010114	Purchase of Computer Printers	-	-	-
	23010115	Purchase of Photocopying Machines	-	-	-
	23010116	Purchase of Typewriters	-	-	-
	23010117	Purchase of Shredding Machines	1,833,593.06	-	1,833,593.06
	23010118	Purchase of Scanners	-	-	-
	23010119	Purchase of Power Generating Set	324,317.46	-	324,317.46
	23010120	Purchase of Canteen/ Kitchen Equipment	2,701,358.47	-	2,701,358.47
	23010121	Purchase of Residential Furniture	11,783,847.96	-	11,783,847.96
	23010122	Purchase of Health/Medical Equipment	10,214,953.75	-	10,214,953.75
	23010123	Purchase of Fire Fighting Equipment	-	-	-
	23010124	Purchase of Teaching/Learning Aid Equipment	8,160,194.34	-	8,160,194.34
	23010125	Purchase of Library Books & Equipment	-	-	-
	23010126	Purchase of Sporting/Gaming Equipment	-	-	-
	23010127	Purchase of Agricultural Equipment/irrigation	2,650,977.03	-	2,650,977.03
	23010128	Purchase of Security Equipment	8,855,574.94	-	8,855,574.94
	23010129	Purchase of Industrial Equipment	-	-	-
	23010130	Purchase of Recreational Facilities	-	-	-
	23010131	Purchase of Air Navigational Equipment	-	-	-
	23010132	Purchase of Defense Equipment	-	-	-
	23010133	Purchase of Surveying Equipment	-	-	-
	23010134	Purchase of Diving Equipment	-	-	-
	23010135	Kitting of Armed Forces Personnel	-	-	-
	23010136	Baam Salatuting and Ceremonials	-	-	-
	23010137	Purchase of Ship Spare/maintenance	-	-	-
	23010138	Purchase of Aero Spares/Maintenance	-	-	-
	23010139	Purchase of fertilizer	-	-	-
		PURCHASE OF FIXED ASSETS -TOTAL	72,717,542.97	4,464,122.83	77,181,665.80
20B	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-	-	-
	23020101	Construction/Provision of Office Buildings	-	-	-
	23020102	Construction/Provision of Residential Buildings	-	-	-
	23020103	Construction/Provision of Electricity	-	-	-
	23020104	Construction/Provision of Housing	-	-	-
	23020105	Construction/Provision of Water Facilities	21,656,949.21	-	21,656,949.21
	23020106	Construction/Provision of Hospital/Health Centers	-	-	-
	23020107	Construction/Provision of Public Schools	16,550,992.80	-	16,550,992.80
	23020110	Construction/Provision of Fire Fighting Stations	-	-	-
	23020111	Construction/Provision of Libraries	-	-	-
	23020112	Construction/Provision of Sporting Facilities	-	-	-
	23020113	Construction/Provision of Agricultural Facilities	-	-	-

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D

	23020114	Construction/Provision of Roads	-	-	-
	23020115	Construction/Provision of Rail- ways	-	-	-
	23020116	Construction/Provision of Water -Ways	-	-	-
	23020117	Construction/Provision of Airport/Aerodromes	-	-	-
	23020118	Construction/Provision of Infrastructure	19,191,914.85	-	19,191,914.85
	23020119	Construction/Provision of Recreational Facilities	-	-	-
	23020122	Construction of Boundary Pillars/Right Ways	-	-	-
	23020123	Construction of Traffic Lights/Street Lights	51,351,463.00	-	51,351,463.00
	23020124	Construction of Markets/Parks	820,032.67	-	820,032.67
	23020125	Construction of Power generating Plants	-	-	-
	23020126	Construction/Provision of Cemeteries	-	-	-
	23020127	Construction/Provision of ICT Infrastructures	-	-	-
		CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	109,571,352.54	-	263,934,684.14
20C	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL	-	-	-
	23030101	Rehabilitation/Repairs - Residential Building	7,234,814.80	-	7,234,814.80
	23030102	Rehabilitation/Repairs - Electricity	-	-	-
	23030103	Rehabilitation/Repairs - Housing	2,412,208.11	-	2,412,208.11
	23030104	Rehabilitation/Repairs - Water Facilities	-	-	-
	23030105	Rehabilitation/Repairs - Hospital/Health Centers	-	-	-
	23030106	Rehabilitation/Repairs - Public Schools	-	-	-
	23030109	Rehabilitation/Repairs - Fire Fighting Stations	-	-	-
	23030110	Rehabilitation/Repairs - Libraries	-	-	-
	23030111	Rehabilitation/Repairs - Sporting Facilities	292,675.13	-	292,675.13
	23030112	Rehabilitation/Repairs - Agricultural Facilities	-	-	-
	23030113	Rehabilitation/Repairs - Roads	-	-	-
	23030114	Rehabilitation/Repairs - Rail Ways	-	-	-
	23030115	Rehabilitation/Repairs - Water Ways	3,947,735.39	-	3,947,735.39
	23030116	Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-
	23030118	Rehabilitation/Repairs - Recreational Facilities	-	-	-
	23030119	Rehabilitation/Repairs - Air Navigational Equipment	-	-	-
	23030121	Rehabilitation/Repairs - Office Buildings	-	-	-
	23030122	Rehabilitation/Repairs - Boundaries	-	-	-
	23030123	Rehabilitation/Repairs - Traffic/Street Lights	-	-	-
	23030124	Rehabilitation/Repairs - Markets/parks	-	-	-
	23030125	Rehabilitation/Repairs - Power Generating Plants	-	-	-
	23030126	Rehabilitation/Repairs of Cemeteries	-	-	-
	23030127	Rehabilitation/Repairs -ICT Infrastructures	-	-	-
		REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	13,942,102.28	-	13,887,433.43

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D

20D	230401	PRESERVATION OF THE ENVIRONMENT - GNENRAL	-	-	-
	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	-	-	-
	23050102	Computer Software Acquisition	-	-	-
	23050103	Monitoring and Evaluation	-	-	-
	23050104	Anniversaries/Celebration	-	-	-
	23050105	N/A	-	-	-
	23050106	Empowerment programme for Youth/Women (Human Development)	-	-	-
	23050107	Margin For Increase In Costs	-	-	-
	23050128	Repayment of Capital Loan	-	-	-
		ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	-	-	-
		CAPITAL EXPENDITURE TOTAL	196,230,997.79	4,464,122.83	200,695,120.62