

# GUYUK LOCAL GOVERNMENT COUNCIL

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018

### **I. M. UMAR & CO.**

**(CERTIFIED NATIONAL ACCOUNTANTS, CERTIFIED FORENSIC ACCOUNTANTS)**

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## **TABLE OF CONTENT**

COVER.....	1
TABLE OF CONTENT.....	2
CORPORATE INFORMATION.....	3
AUDIT OPINION.....	4
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**

<b>NAME</b>	<b>POSITION</b>
BARR. KASSA D. SHALLUM	EXECUTIVE CHAIRMAN
HON. DAVID K NELSON	VICE CHAIRMAN
MR. JACOB Y. BITRUS	SECRETARY

### **Legislative Council**

HON. KUBE DIMAS  
HON. ABSOLOM DIKKO  
HON. JOHN JATAU  
HON. EZRA DIMAS  
HON. EZEKIEL MAMBA  
HON. GAD AYUBA  
HON. SALIYO OLIVER  
HON. BITRUS JAFO GUBIYO  
HON. MOLI AMBOI  
HON. CHILGE LINUS

### **Directors**

ALH. SHEHU ADILI UMAR	HEAD OF LOCAL GOVT. ADMIN
ALH. AMINU MUDE	DIR. GENERAL SERVICES & ADMIN
ALIYU HONG	DIR. AGRIC & NATURAL RESOURCES
TASALLA SANDERSON	DIR. BUDGET & PLANNING
YUSUF ABRAHAM	DIR. WORKS

### **BANKERS**


**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 Guyuk Local Government and of its Financial Performance and Cash flows and its operations for the year ended 31<sup>st</sup> December, 2018.

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the local government.



19/11/2020  
**Treasurer**



*Barr. K. D. Shallum*  
EXECUTIVE CHAIRMAN  
GUYUK L.G.A.  
19/11/2020  
Chairman

# I.M. UMAR & CO.

(CERTIFIED NATIONAL ACCOUNTANTS, CERTIFIED FORENSIC ACCOUNTANTS)

RC:AD3738

NO. 5 BISHOP STREET,  
JIMETA-YOLA, ADAMAWA STATE.

## REPORT OF THE AUDITORS TO THE MEMBERS OF GUYUK LOCAL GOVERNMENT COUNCIL

We have audited the financial statements set out on pages 6-10 which have been prepared on the basis of accounting policies set out on page 11.

### **RESPECTIVE RESPONSIBILITY OF THE DIRECTOR AND AUDITORS**

The Council are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion based on our audit on the financial statements and to report our opinion to you.

### **BASIS OF OPINION**

We conducted our audit in accordance with generally accepted auditing standards and with International standard of supreme Audit Institutions (ISSAIS) of the International Organization of Supreme Audit Institutions (INTOSAI). An audit includes examination on test basis of evidences relevant to the information and disclosures in the Financial Statements. It also includes assessment of the significant estimates and judgments made by the director Finance in the Financial Statements and of whether accounting policies adopted are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

We planned and perform our audit so as to obtain all the information and explanation which are considered necessary to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements whether caused by fraud other irregularities or error. In forming our opinion, we evaluated the overall adequacy of presentation of information in the financial statements.

### **OPINION**

In our opinion the financial statements give true and fair view of the state of affair of the Councils at 31<sup>st</sup> December, 2018 and of its financial performance and cash flow for the year ended on that date prepared in accordance with International Public Sector Accounting Standards.

(CERTIFIED NATIONAL ACCOUNTANTS, CERTIFIED FORENSIC ACCOUNTANTS)

YOLA, NIGERIA



19/11/2020

FIN. REPORTING COUNCIL

REG. No. 00000014336

**GUYUK LOCAL GOVERNMENT COUNCIL,  
ADAMAWA STATE**


**CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2018**

	NOTES	2018	2017
		₦	₦
<b>Operating Activities</b>			
<b>Receipts</b>			
Statutory Revenue		1,983,507,491.25	400,912,264.41
Independent Revenue		60,619,195.00	790,496.84
BTL Receipts		-	-
<b>Total Receipts</b>		<b>2,044,126,686.25</b>	<b>401,702,761.25</b>
<b>Payments</b>			
Personnel Cost		(316,295,888.00)	(226,871,074.49)
Social Benefits		-	-
Overhead Cost		(588,179,614.19)	(135,198,467.92)
Loans and Advances		-	-
Grants and Contributions		(834,817,209.23)	-
Subsidies		(8,551,604.43)	-
Transfers to Other Funds		-	-
BTL Payments		-	-
<b>Total Payments</b>		<b>(1,747,844,315.84)</b>	<b>(362,069,542.41)</b>
<b>Net Cash flow from Operating Activities</b>		<b>296,282,370.41</b>	<b>39,633,218.84</b>
<b>Investing Activities</b>			
Purchase of Fixed Assets		(110,604,465.58)	-
Construction/Provision of Fixed Assets		(156,340,517.84)	(39,483,218.84)
Rehabilitation/Repairs of Fixed Assets		(19,880,282.17)	-
Preservation of the Environment		-	-
Acquisition of Non Tangible Assets		-	-
<b>Net Cash Flow from Investing Activities</b>		<b>(286,825,265.59)</b>	<b>(39,483,218.84)</b>
<b>Financing Activities</b>			
Proceeds from Aids and Grants		-	-
Proceeds from External Loans		-	-
Proceeds from Internal Loans		-	-
Proceeds from Other Capital Receipts		-	-
Repayment of Loans		(25,432,686.96)	-
<b>Net Cash Flow from Financing Activities</b>		<b>(25,432,686.96)</b>	<b>-</b>
<b>Net Surplus/(Deficit) for the Year</b>		<b>(15,975,582.14)</b>	<b>150,000.00</b>
Add: Opening Balance		15,984,203.08	15,834,203.08
<b>Closing Cash Balance</b>		<b>8,620.94</b>	<b>15,984,203.08</b>

**GUYUK LOCAL GOVERNMENT COUNCIL,  
ADAMAWA STATE  
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31<sup>st</sup>, 2018**

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	8,620.94	15,984,203.08
<b>TOTAL ASSETS</b>		<b>8,620.94</b>	<b>15,984,203.08</b>
 <b>LIABILITIES</b>			
Public Funds	29	8,620.94	15,984,203.08
<b>TOTAL LIABILITIES</b>		<b>8,620.94</b>	<b>15,984,203.08</b>

  
 Barr. K. D. Shallum  
 EXECUTIVE CHAIRMAN  
 GUYUK L.G.A.  
 19/11/2020  
 ..... Chairman

  
 ..... Director Finance  
 19/11/2020

**GUYUK 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 ₦
<b>OPENING BALANCE</b>				15,984,203.08	- 15,984,203.08	15,834,203.08
					-	
Add: Revenue					0	
<b>REVENUE</b>					-	
Statutory Revenue	1	1,899,178,853.80	1,899,178,853.90	1,983,507,491.25	- 84,328,637.45	400,912,264.41
Independent Revenue	2	71,316,700.00	71,316,700.00	60,619,195.00	10,697,505.00	790,496.84
Capital Receipts and Other Revenue Sources	3	500,720,238.10	500,720,238.10	-	500,720,238.10	-
<b>TOTAL REVENUE</b>		<b>2,471,215,791.90</b>	<b>2,471,215,792.00</b>	<b>2,044,126,686.25</b>	<b>427,089,105.65</b>	<b>401,702,761.25</b>
					0	
BTL Receipts	9	-	-	-	-	-
					0	
<b>TOTAL RECEIPTS</b>		<b>2,471,215,791.90</b>	<b>2,471,215,792.00</b>	<b>2,060,110,889.33</b>	<b>411,104,902.57</b>	<b>417,536,964.33</b>
					0	
<b>EXPENDITURE</b>					0	
Personnel Cost	10	984,050,891.30	548,358,158.26	316,295,888.00	667,755,003.30	226,871,074.49
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	403,521,217.74	667,321,217.74	588,179,614.19	- 184,658,396.45	135,198,467.92
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	97,701,765.76	869,639,877.46	834,817,209.23	- 737,115,443.47	-
Subsidies	16	-	13,000,000.00	8,551,604.43	- 8,551,604.43	-
Public Debt Charges	17	79,365,079.35	27,365,079.35	25,432,686.96	53,932,392.39	-
Below the Line Payments	19	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>		<b>1,564,638,954.15</b>	<b>2,125,684,332.81</b>	<b>1,773,277,002.80</b>	<b>- 208,638,048.65</b>	<b>362,069,542.41</b>
					-	
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>906,576,837.76</b>	<b>345,531,459.20</b>	<b>286,833,886.53</b>	<b>619,742,951.23</b>	<b>55,467,421.92</b>
					-	
<b>CAPITAL EXPENDITURE</b>					0	
Purchase of Fixed Assets	20A	120,321,438.70	151,321,438.70	110,604,465.58	9,716,973.11	-
Construction/Provision of Fixed Assets	20B	592,312,539.33	169,817,287.36	156,340,517.84	435,972,021.50	39,483,218.84
Rehabilitation/Repairs of Fixed Assets	20C	76,092,859.73	24,392,733.14	19,880,282.17	56,212,577.56	-
Preservation of the Environment	20D	3,600,000.00	-	-	3,600,000.00	-
Acquisition of Non Tangible Assets	20E	114,250,000.00	-	-	114,250,000.00	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>906,576,837.76</b>	<b>345,531,459.20</b>	<b>286,825,265.59</b>	<b>619,751,572.17</b>	<b>39,483,218.84</b>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CLOSING BALANCE</b>		<b>-</b>	<b>-</b>	<b>8,620.94</b>		<b>15,984,203.08</b>



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

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
<b>OPENING BALANCE</b>		-	-	15,984,203.08	-	15,834,203.08
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	1,899,178,853.81	1,899,178,853.81	1,983,507,491.25	(84,328,637.44)	400,912,264.41
Independent Revenue	2	71,316,700.00	71,316,700.00	60,619,195.00	10,697,505.00	790,496.84
<b>TOTAL REVENUE</b>		<b>1,970,495,553.81</b>	<b>1,970,495,553.81</b>	<b>2,060,110,889.33</b>	<b>(73,631,132.44)</b>	<b>417,536,964.33</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	984,050,891.30	548,358,158.16	316,295,888.00	667,755,003.31	226,871,074.49
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	403,521,217.74	667,321,217.74	588,179,614.19	(184,658,396.45)	135,198,467.92
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	97,701,765.76	869,639,877.46	834,817,209.23	(737,115,443.47)	-
Subsidies	16	-	13,000,000.00	8,551,604.43	(8,551,604.43)	-
Public Debt Charges	17	79,365,079.35	27,365,079.35	25,432,686.96	53,932,392.39	-
Below the Line Payments	19	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>		<b>1,564,638,954.15</b>	<b>2,125,684,332.71</b>	<b>1,773,277,002.80</b>	<b>(208,638,048.65)</b>	<b>362,069,542.41</b>
<b>BALANCE FOR THE PERIOD BEFORE TRANSFERS</b>				<b>286,833,886.53</b>		<b>55,467,421.92</b>
<b>TRANSFERS</b>						
Transfer to Capital Development Fund				(286,833,886.53)		(39,483,218.84)
Transfer from Capital Development Fund				-		-
<b>TRANSFERS TOTAL</b>				<b>(286,833,886.53)</b>		<b>(39,483,218.84)</b>
<b>CLOSING BALANCE</b>						<b>15,984,203.08</b>

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

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
<b>OPENING BALANCE</b>		-	-	-	-	-
<b>Add: Revenue (Capital Receipts)</b>						
Transfer from Consolidated Revenue Fund				286,833,886.53		39,483,218.84
Capital Receipts and Other Revenue Sources	3	500,720,238.10	500,720,238.10	-	500,720,238.10	-
<b>CAPITAL RECEIPTS SUB-TOTAL</b>		<b>500,720,238.10</b>	<b>500,720,238.10</b>	<b>286,833,886.53</b>	<b>500,720,238.10</b>	<b>39,483,218.84</b>
Transfer to Consolidated Revenue Fund		-	-	-	-	-
<b>TOTAL CAPITAL REVENUE AVAILABLE</b>		<b>500,720,238.10</b>	<b>500,720,238.10</b>	<b>286,833,886.53</b>		<b>39,483,218.84</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets - General	20A	120,321,438.70	151,321,438.70	110,604,465.58	9,716,973.11	-
Construction/Provision of Fixed Assets - General	20B	592,312,539.33	169,817,287.36	156,340,517.84	435,972,021.50	39,483,218.84
Rehabilitation/Repairs of Fixed Assets - General	20C	76,092,859.73	24,392,733.14	19,880,282.17	56,212,577.56	-
Preservation of the Environment - General	20D	3,600,000.00	-	-	3,600,000.00	-
Acquisition of Non Tangible Assets	20E	114,250,000.00	-	-	114,250,000.00	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>906,576,837.76</b>	<b>345,531,459.20</b>	<b>286,825,265.59</b>	<b>619,751,572.17</b>	<b>39,483,218.84</b>
<b>CLOSING BALANCE</b>		-	-	<b>8,620.94</b>		-

## **STATEMENT OF ACCOUNTING POLICIES**

The following are the summaries of the significant accounting policies adopted by Guyuk 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	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	1					
	LOCAL GOVERNMENT SHARE OF FAAC		1,520,178,378.91	1,520,178,378.91	1,549,859,491.52	- 29,681,112.61	330,566,726.77
	N/A		-	-	-	-	-
	N/A		-	-	-	-	-
	ALLOCATION FROM STATE GOVERNMENT		80,656,280.74	80,656,280.74	-	80,656,280.74	33,881,415.33
	EXCESS PETROLEUM PROFIT TAX (PPT REVENUE)		79,948,450.32	79,948,450.42	6,874,914.81	73,073,535.61	-
	EXCHANGE DIFFERENCE		-	-	41,420,685.50	- 41,420,685.50	-
	REFUND FROM PARIS CLUB		-	-	-	-	-
	RECOVERED EXCESS BANK CHARGES		-	-	773,591.79	- 773,591.79	-
	EQUALISATION		-	-	-	-	-
	BUDGET AUGMENTATION		-	-	-	-	-
	REFUND FROM FEDERAL GOVERNMENT		-	-	-	-	-
	STABILIZATION FUND RECEIPTS		155,617,064.53	155,617,064.53	-	155,617,064.53	-
	LOCAL GOVERNMENT SHARE OF VAT		-	-	384,578,807.63	- 384,578,807.63	9,654,266.57
	LOCAL GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT		62,778,679.31	62,778,679.31	-	62,778,679.31	26,809,855.74
	<b>STATUTORY REVENUE TOTAL</b>		<b>1,899,178,853.80</b>	<b>1,899,178,853.90</b>	<b>1,983,507,491.25</b>	<b>- 84,328,637.35</b>	<b>400,912,264.41</b>
2	<b>INDEPENDENT REVENUE</b>						
	PERSONAL TAXES	2A	11,552,300.00	11,552,300.00	21,293,158.58	- 9,740,858.58	474,098.43
	LICENCES - GENERAL	2B	9,317,930.00	9,317,930.00	17,034,526.86	- 7,716,596.86	111,512.73
	MINING RENTS	2C	-	-	-	-	-
	ROYALTIES	2D	-	-	-	-	-
	FEES - GENERAL	2E	4,169,870.00	4,169,870.00	7,807,491.48	- 3,637,621.48	-
	FINES - GENERAL	2F	-	-	5,678,175.62	- 5,678,175.62	47,791.17
	SALES - GENERAL	2G	440,000.00	440,000.00	6,387,947.57	- 5,947,947.57	-
	EARNINGS - GENERAL	2H	31,791,600.00	31,791,600.00	-	31,791,600.00	137,326.47
	RENT ON GOVERNMENT BUILDINGS - GENERAL	2I	4,195,000.00	4,195,000.00	-	4,195,000.00	-
	RENT ON LAND & OTHERS - GENERAL	2J	935,000.00	935,000.00	402,982.48	532,017.52	-
	REPAYMENTS - GENERAL	2K	-	-	-	-	-
	INVESTMENT INCOME	2L	-	-	-	-	-
	INTEREST EARNED	2M	-	-	-	-	-
	RE-IMBURSEMENT GENERAL	2N	-	-	-	-	-
	RATES	2O	4,095,000.00	4,095,000.00	1,074,619.95	3,020,380.05	19,768.04
	MISCELLANEOUS	2P	4,820,000.00	4,820,000.00	940,292.45	3,879,707.55	-
	<b>INDEPENDENT REVENUE TOTAL</b>		<b>71,316,700.00</b>	<b>71,316,700.00</b>	<b>60,619,195.00</b>	<b>10,697,505.00</b>	<b>790,496.84</b>
3	<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS</b>						
	DOMESTIC AIDS	3A	-	-	-	-	-
	FOREIGN AIDS	3B	-	-	-	-	-
	DOMESTIC GRANTS	3C	42,625,000.00	42,625,000.00	-	42,625,000.00	-
	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	-	458,095,238.10	-
	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	6B	-	-	-	-	-
	DEBT FORGIVENESS	7	-	-	-	-	-
	EXTRAORDINARY ITEMS	8	-	-	-	-	-
	<b>OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL</b>		<b>500,720,238.10</b>	<b>500,720,238.10</b>	<b>-</b>	<b>500,720,238.10</b>	<b>-</b>
9	BTL Receipts	9	-	-	-	-	-
	<b>TOTAL REVENUE</b>		<b>2,471,215,791.90</b>	<b>2,471,215,792.00</b>	<b>2,044,126,686.25</b>	<b>427,089,105.75</b>	<b>401,702,761.25</b>

**NOTES TO THE FINANCIAL STATEMENT CONT'D**

NN	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₪	₪	₪	₪	₪
	<b>1</b>	<b>REVENUE</b>					
	11	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
1	1101	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
	110101	<b>LOCAL GOVERNMENT SHARE OF FAAC</b>			-	-	-
	11010101	Local Government Share of FAAC	1,520,178,378.91	1,520,178,378.91	1,549,859,491.52	- 29,681,112.61	330,566,726.77
	11010104	Allocation from State Government	80,656,280.74	80,656,280.74	-	80,656,280.74	33,881,415.33
	11010105	Excess Petroleum Profit Tax (PPT Revenue)	79,948,450.32	79,948,450.42	6,874,914.81	73,073,535.61	-
	11010106	Exchange Difference	-	-	41,420,685.50	- 41,420,685.50	-
	11010107	Refund from Paris Club	-	-	-	-	-
	11010108	Recovered Excess Bank Charges	-	-	773,591.79	- 773,591.79	-
	11010109	Equalisation	-	-	-	-	-
	11010110	Budget Augmentation	-	-	-	-	-
	11010111	Refund from Federal Government	-	-	-	-	-
	11010112	Stabilization Fund Receipts	155,617,064.53	155,617,064.53	-	155,617,064.53	-
	110102	<b>GOVERNMENT SHARE OF VAT</b>	-	-	-	-	-
	11010201	Local Government Share of VAT	-	-	384,578,807.63	- 384,578,807.63	9,654,266.57
	110103	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>	-	-	-	-	-
	11010303	Local Government Share of Excess Crude Account	62,778,679.31	62,778,679.31	-	62,778,679.31	26,809,855.74
		<b>STATUTORY REVENUE TOTAL</b>	<b>1,899,178,853.80</b>	<b>1,899,178,853.90</b>	<b>1,983,507,491.25</b>	<b>- 84,328,637.35</b>	<b>400,912,264.41</b>
			-	-	-	-	-
2	12	<b>INDEPENDENT REVENUE</b>	-	-	-	-	-
	1201	<b>TAX REVENUE</b>	-	-	-	-	-
2A	120101	<b>PERSONAL TAXES</b>	-	-	-	-	-
	12010101	Community Development/Poll Tax	6,928,750.00	6,928,750.00	12,771,047.54	- 5,842,297.54	47,409.84
	12010104	Arrears: Community or Poll Tax	567,000.00	567,000.00	1,045,092.40	- 478,092.40	94,819.69
	12010105	Dev. Tax or Levy	679,800.00	679,800.00	1,253,004.96	- 573,204.96	142,229.53
	12010106	Arrears: Dev. Tax or Levy	253,000.00	253,000.00	466,328.71	- 213,328.71	189,639.37
	12010107	Cattle Tax (Where Applicable)	2,184,000.00	2,184,000.00	4,025,541.09	- 1,841,541.09	-
	12010108	Arrears: Cattle Tax (Where Applicable)	362,250.00	362,250.00	667,697.92	- 305,447.92	-
	12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	157,500.00	157,500.00	290,303.44	- 132,803.44	-
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	420,000.00	420,000.00	774,142.52	- 354,142.52	-
	12010111	Produce Sales Tax	-	-	-	-	-
	12010112	Entertainment Tax	-	-	-	-	-
		<b>PERSONAL TAXES TOTAL</b>	<b>11,552,300.00</b>	<b>11,552,300.00</b>	<b>21,293,158.58</b>	<b>- 9,740,858.58</b>	<b>474,098.43</b>
			-	-	-	-	-
	1202	<b>NON-TAX REVENUE</b>	-	-	-	-	-
2B	120201	<b>LICENCES - GENERAL</b>	-	-	-	-	-
	12020102	Goldsmiths & Gold Dealer Licenses	-	-	-	-	-
	12020105	Radio/Television Station Licenses	-	-	-	-	-
	12020107	Boats & Canoe (Small Craft ) License	72,000.00	72,000.00	131,626.44	- 59,626.44	63,721.56
	12020109	Registation of Voluntary Organizations	120,600.00	120,600.00	220,474.28	- 99,874.28	-
	12020110	Inland Water-Way License	-	-	-	-	-
	12020111	Bake House License	94,500.00	94,500.00	172,759.70	- 78,259.70	-
	12020112	Bicycles License & Hire Permits	621,000.00	621,000.00	1,135,278.03	- 514,278.03	47,791.17
	12020113	Brickmaking, Etc License	-	-	-	-	-
	12020114	Cart Licenses	46,000.00	46,000.00	84,094.67	- 38,094.67	-
	12020115	Dane Gun Licenses	594,000.00	594,000.00	1,085,918.11	- 491,918.11	-
	12020116	Cattle Dealer Licenses	240,000.00	240,000.00	438,754.79	- 198,754.79	-

**NOTES TO THE FINANCIAL STATEMENT CONT'D**

12020117	Dried Fish & Meat Licenses	-	-	-	-	-
12020118	Pet (Dog) Licenses	402,500.00	402,500.00	735,828.35	-	333,328.35
12020119	Fishing Permits	-	-	-	-	-
12020120	Hawker'S Permits	770,880.00	770,880.00	1,409,280.39	-	638,400.39
12020121	Hunting Permits	-	-	-	-	-
12020122	Produce Buying Licenses	1,067,000.00	1,067,000.00	1,950,630.68	-	883,630.68
12020123	Animal Health Certificate Licenses	-	-	-	-	-
12020124	Abattoir/Slaughter Licenses	1,340,000.00	1,340,000.00	2,449,714.26	-	1,109,714.26
12020125	Renewal of Fisher Licenses	-	-	-	-	-
12020126	Hiring Services	157,500.00	157,500.00	287,932.83	-	130,432.83
12020127	Borehole Drilling Licenses	-	-	-	-	-
12020129	Cinematograph Licenses	73,500.00	73,500.00	134,368.66	-	60,868.66
12020130	Liquor Licenses	590,000.00	590,000.00	1,078,605.53	-	488,605.53
12020136	Trade Permit Licenses	1,790,700.00	1,790,700.00	3,273,659.20	-	1,482,959.20
12020137	Motor Cycle Licence	-	-	-	-	-
12020138	Hackney Permit Licence	-	-	-	-	-
12020139	Buki Cigarettes Licence	80,500.00	80,500.00	147,165.67	-	66,665.67
12020140	Auctioneer Licence	402,500.00	402,500.00	735,828.35	-	333,328.35
12020141	Registration of Septic Tank Dislodging	-	-	-	-	-
12020142	Pit Sawing Licence	854,750.00	854,750.00	1,562,606.91	-	707,856.91
	<b>LICENCES TOTAL</b>	<b>9,317,930.00</b>	<b>9,317,930.00</b>	<b>17,034,526.86</b>	<b>-</b>	<b>7,716,596.86</b>
						<b>111,512.73</b>
<b>2C</b>	<b>120202 MINING RENTS</b>					
	<b>MINING RENTS TOTAL</b>					
<b>2D</b>	<b>120203 ROYALTIES</b>					
	<b>ROYALTIES TOTAL</b>					
<b>2E</b>	<b>120204 FEES - GENERAL</b>					
12020404	Trade Union Fees	-	-	-	-	-
12020417	Contractor Registration Fees	-	-	-	-	-
12020418	Marriage/ Divorce Fees	138,000.00	138,000.00	258,385.47	-	120,385.47
12020419	Attestation of Bachelorhood & Spinsterhood Fees	-	-	-	-	-
12020425	Disinfection of Produce Fees	105,000.00	105,000.00	196,597.64	-	91,597.64
12020426	Court Summons Fees	-	-	-	-	-
12020427	Tender Fees	300,000.00	300,000.00	561,707.55	-	261,707.55
12020436	Bill Board Advertisement Fees	-	-	-	-	-
12020440	Medical Consultancy Fees	-	-	-	-	-
12020441	Laboratory Fees	1,029,250.00	1,029,250.00	1,927,124.97	-	897,874.97
12020442	Association Fees	-	-	-	-	-
12020443	Birth & Death Registration Fees	98,670.00	98,670.00	184,745.61	-	86,075.61
12020444	Burial Fees	-	-	-	-	-
12020445	Change of Ownership Fees	478,750.00	478,750.00	896,391.63	-	417,641.63
12020446	Agricultural/Vetinary Services Fees	-	-	-	-	-
12020448	Development Levies	-	-	-	-	-
12020449	Business/Trade Operating Fees	1,107,700.00	1,107,700.00	2,074,011.49	-	966,311.49
12020450	Inspection Fees	-	-	-	-	-
12020451	Timber & Forest Fees	-	-	-	-	-
12020453	Applications Fees	-	-	-	-	-
12020454	Parking Fees	-	-	-	-	-
12020455	Learning Driving Test Fees	-	-	-	-	-
12020456	Wharf Landing Fees	-	-	-	-	-
12020457	Entertainment, Drumming and Temporary Both Permit Fees	146,500.00	146,500.00	274,300.52	-	127,800.52
12020458	Control of Noise Permit Fees	28,750.00	28,750.00	53,830.31	-	25,080.31
12020459	Naming of Street Registration Fees	120,000.00	120,000.00	224,683.02	-	104,683.02
12020460	Tent At Sea Beech Permit Fees	-	-	-	-	-
12020461	Beggars Minstrel Fees	-	-	-	-	-
12020462	Open Air Preaching Permit Fees	-	-	-	-	-
12020463	Dislodging of Septic Tank Charges	-	-	-	-	-
12020464	Night Soil Disposal/Depot Fees	-	-	-	-	-
12020465	Registration of Night Soil Contractors Fees	109,250.00	109,250.00	204,555.16	-	95,305.16
12020466	Vault Fees	288,000.00	288,000.00	539,239.24	-	251,239.24
12020467	Sand Dredging Fees	220,000.00	220,000.00	411,918.87	-	191,918.87
	<b>FEES TOTAL</b>	<b>4,169,870.00</b>	<b>4,169,870.00</b>	<b>7,807,491.48</b>	<b>-</b>	<b>3,637,621.48</b>

**NOTES TO THE FINANCIAL STATEMENT CONT'D**

<b>2F</b>	<b>120205</b>	<b>FINES - GENERAL</b>	-	-	-	-	-
	12020501	Towing of Vehicle Fines and Fees	-	-	-	-	15,930.39
	12020502	Fines on Overdue Lost Library Books	-	-	-	-	31,860.78
	12020503	Impounding of Animals Fines	-	-	5,678,175.62	- 5,678,175.62	-
		<b>FINES TOTAL</b>	-	-	<b>5,678,175.62</b>	<b>- 5,678,175.62</b>	<b>47,791.17</b>
<b>2G</b>	<b>120206</b>	<b>SALES - GENERAL</b>	-	-	-	-	-
	12020601	Sales of Journal & Publications	-	-	-	-	-
	12020603	Sales of ID Cards	-	-	-	-	-
	12020604	Sales of Stores/Scraps/Unservicable Items	440,000.00	440,000.00	6,387,947.57	- 5,947,947.57	-
	12020605	Sales of Vaccines	-	-	-	-	-
	12020607	Sales of Consultancy Registration Forms	-	-	-	-	-
	12020608	Sales of Improved Seeds/Chemical	-	-	-	-	-
	12020609	Proceeds from Sales of Farm Produce	-	-	-	-	-
	12020610	Proceeds from Sales of Goods By Public Auctions	-	-	-	-	-
	12020611	Proceeds from Sales of Govt. Vehicles	-	-	-	-	-
	12020612	Proceeds from Sales of Drugs and Medications	-	-	-	-	-
	12020614	Sales of Govt. Buildings	-	-	-	-	-
	12020615	Sales of Uniforms	-	-	-	-	-
		<b>SALES TOTAL</b>	<b>440,000.00</b>	<b>440,000.00</b>	<b>6,387,947.57</b>	<b>- 5,947,947.57</b>	<b>-</b>
<b>2H</b>	<b>120207</b>	<b>EARNINGS -GENERAL</b>	-	-	-	-	-
	12020701	Earnings from Consultancy Services	-	-	-	-	-
	12020702	Earnings from Laboratory Services	-	-	-	-	-
	12020703	Earnings from Hire of Plants & Equipment	3,000,000.00	3,000,000.00	-	3,000,000.00	-
	12020704	Earnings from the Use of Govt. Vehicles	-	-	-	-	-
	12020705	Earnings from the Use of Govt. Halls	-	-	-	-	-
	12020706	Earnings from Toll Gates	-	-	-	-	-
	12020707	Earnings from Medical Services	-	-	-	-	-
	12020708	Earnings from Agricultural Produce	-	-	-	-	-
	12020709	Earnings from Tourism/Culture/Arts Centres	-	-	-	-	-
	12020710	Earnings from Guest Houses	-	-	-	-	-
	12020711	Earnings from Commercial Activities	28,791,600.00	28,791,600.00	-	28,791,600.00	137,326.47
	12020712	Earnings from Environmental Sanitation Services	-	-	-	-	-
		<b>EARNINGS TOTAL</b>	<b>31,791,600.00</b>	<b>31,791,600.00</b>	<b>-</b>	<b>31,791,600.00</b>	<b>137,326.47</b>
<b>2I</b>	<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	-	-	-	-	-
	12020801	Rent on Govt. Quarters	1,320,000.00	1,320,000.00	-	1,320,000.00	-
	12020802	Rent on Govt. offices	-	-	-	-	-
	12020803	Rent on Govt Buildings	2,875,000.00	2,875,000.00	-	2,875,000.00	-
	12020804	Rent on Conference Centres	-	-	-	-	-
	12020805	Rent on Building At Aerodromes	-	-	-	-	-
		<b>RENT ON GOVERNMENT BUILDINGS TOTAL</b>	<b>4,195,000.00</b>	<b>4,195,000.00</b>	<b>-</b>	<b>4,195,000.00</b>	<b>-</b>
<b>2J</b>	<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	-	-	-	-	-
	12020901	Rent on Govt. Land	-	-	-	-	-
	12020903	Rents & Premium on the Allocation of Land	-	-	-	-	-
	12020904	Rents of Plots & Sites Services Programme	-	-	-	-	-
	12020905	Lease Rental	-	-	-	-	-
	12020906	Rents on Govt. Properties	935,000.00	935,000.00	402,982.48	532,017.52	-
		<b>RENT ON LAND &amp; OTHERS TOTAL</b>	<b>935,000.00</b>	<b>935,000.00</b>	<b>402,982.48</b>	<b>532,017.52</b>	<b>-</b>
<b>2K</b>	<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	-	-	-	-	-
	12021002	Motor Vehicle Advances	-	-	-	-	-
	12021003	Bicycle Advances (Principal)	-	-	-	-	-
	12021004	Motor Vehicle Refurbishing Loan	-	-	-	-	-
	12021005	House Refurbishing Loan	-	-	-	-	-
	12021006	Refunds	-	-	-	-	-
		<b>REPAYMENTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2L</b>	<b>120211</b>	<b>INVESTMENT INCOME</b>	-	-	-	-	-
	12021101	Operating Surplus	-	-	-	-	-
	12021102	Dividend Received	-	-	-	-	-
	12021103	Other Investment Income	-	-	-	-	-
		<b>INVESTMENT INCOME TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**NOTES TO THE FINANCIAL STATEMENT CONT'D**

<b>2M</b>	<b>120212</b>	<b>INTEREST EARNED</b>	-	-	-	-	-
	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	-	-	-	-	-
		<b>INTEREST EARNED TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2N</b>	<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	-	-	-	-	-
		<b>RE-IMBURSEMENT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2O</b>	<b>120214</b>	<b>RATES</b>	-	-	-	-	-
	12021401	Tenement Rate	1,942,500.00	1,942,500.00	509,755.62	1,432,744.38	1,976.80
	12021402	Penalty For Tenement Rate	-	-	-	-	3,953.61
	12021403	Arreas of Tenement Rate	385,000.00	385,000.00	101,032.64	283,967.36	5,930.41
	12021404	Ground Rent	1,610,000.00	1,610,000.00	422,500.15	1,187,499.85	7,907.22
	12021405	Federal Government Grant in Lieu of Tenement Rate	157,500.00	157,500.00	41,331.54	116,168.46	-
	12021406	State Government Grant in Lieu of Tenement Rate	-	-	-	-	-
		<b>RATES TOTAL</b>	<b>4,095,000.00</b>	<b>4,095,000.00</b>	<b>1,074,619.95</b>	<b>3,020,380.05</b>	<b>19,768.04</b>
<b>2P</b>	<b>120215</b>	<b>MISCELLANEOUS</b>	-	-	-	-	-
	12021501	Mortuary Hearse and Cementry Earnings	-	-	-	-	-
	12021502	Recovery of Losses and Overpayments	-	-	-	-	-
	12021503	Payment in Lieu of Registration Notices	220,000.00	220,000.00	42,917.91	177,082.09	-
	12021504	Unclaimed Deposit	-	-	-	-	-
	12021505	Indigene Certificate	4,600,000.00	4,600,000.00	897,374.54	3,702,625.46	-
		<b>MISCELLANEOUS TOTAL</b>	<b>4,820,000.00</b>	<b>4,820,000.00</b>	<b>940,292.45</b>	<b>3,879,707.55</b>	<b>-</b>
<b>3</b>	<b>13</b>	<b>AID AND GRANTS</b>	-	-	-	-	-
	<b>1301</b>	<b>AID</b>	-	-	-	-	-
<b>3A</b>	<b>130101</b>	<b>DOMESTIC AIDS</b>	-	-	-	-	-
	13010101	Current Domestic Aids	-	-	-	-	-
	13010102	Capital Domestic Aids	-	-	-	-	-
		<b>DOMESTIC AIDS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3B</b>	<b>130102</b>	<b>FOREIGN AIDS</b>	-	-	-	-	-
	13010201	Current Foreign Aids	-	-	-	-	-
	13010202	Capital Foreign Aids	-	-	-	-	-
		<b>FOREIGN AIDS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3C</b>	<b>130203</b>	<b>DOMESTIC GRANTS</b>	-	-	-	-	-
	13020301	Current Domestic Grants	42,625,000.00	42,625,000.00	-	42,625,000.00	-
	13020302	Capital Domestic Grants	-	-	-	-	-
		<b>DOMESTIC GRANTS TOTAL</b>	<b>42,625,000.00</b>	<b>42,625,000.00</b>	<b>-</b>	<b>42,625,000.00</b>	<b>-</b>
<b>3D</b>	<b>130204</b>	<b>FOREIGN GRANTS</b>	-	-	-	-	-
	13020401	Current Foreign Grants	-	-	-	-	-
	13020402	Capital Foreign Grants	-	-	-	-	-
		<b>FOREIGN GRANTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4</b>	<b>14</b>	<b>CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS</b>	-	-	-	-	-
	<b>1401</b>	<b>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</b>	-	-	-	-	-
	<b>140101</b>	<b>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</b>	-	-	-	-	-
	14010101	Transfer from CRF to CDF	-	-	-	-	-
		<b>TRANSFER TO CDF TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**NOTES TO THE FINANCIAL STATEMENT CONT'D**

<b>5</b>	<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	-	-	-	-	-
	<b>140202</b>	<b>OTHER CAPITAL RECEIPTS</b>	-	-	-	-	-
	14020201	Other Capital Receipts to CDF	-	-	-	-	-
	14020202	Sale of Fixed Assets	-	-	-	-	-
		<b>OTHER CAPITAL RECEIPTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>6</b>	<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	-	-	-	-	-
<b>6A</b>	<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	-	-	-	-	-
	14030301	Domestic Loans/ Borrowings from Financial Institutions	338,095,238.10	338,095,238.10	-	338,095,238.10	-
	14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	-
	14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations	120,000,000.00	120,000,000.00	-	120,000,000.00	-
		<b>DOMESTIC LOANS/ BORROWINGS TOTAL</b>	<b>458,095,238.10</b>	<b>458,095,238.10</b>	<b>-</b>	<b>458,095,238.10</b>	<b>-</b>
			-	-	-	-	-
<b>6B</b>	<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	-	-	-	-	-
	14030201	International Loans/ Borrowings from Financial Institutions	-	-	-	-	-
	14030202	International Loans/ Borrowings from Other Government Entities	-	-	-	-	-
	14030203	International Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-	-
		<b>INTERNATIONAL LOANS/ BORROWINGS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
			-	-	-	-	-
<b>7</b>	<b>1404</b>	<b>DEBT FORGIVENESS</b>	-	-	-	-	-
<b>7A</b>	<b>140401</b>	<b>FOREIGN DEBT FORGIVENESS</b>	-	-	-	-	-
	14040101	Foreign Debt Forgiveness	-	-	-	-	-
<b>7B</b>	<b>140402</b>	<b>DOMESTIC DEBT FORGIVENESS</b>	-	-	-	-	-
	14040201	Domestic Debt Forgiveness	-	-	-	-	-
		<b>DEBT FORGIVENESS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
			-	-	-	-	-
<b>8</b>	<b>1407</b>	<b>EXTRAORDINARY ITEMS</b>	-	-	-	-	-
	<b>140701</b>	<b>EXTRAORDINARY ITEMS</b>	-	-	-	-	-
	14070101	Extraordinary Items	-	-	-	-	-
	14070102	Unspecified Revenue	-	-	-	-	-
		<b>EXTRAORDINARY ITEMS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
			-	-	-	-	-
<b>9</b>	<b>120216</b>	<b>BELOW THE LINE RECEIPTS</b>	-	-	-	-	-
	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	-	-	-	-	-
		<b>BTL TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**NOTES TO THE FINANCIAL STATEMENT CONT'D**

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018 ₱	FINAL BUDGET 2018 ₱	ACTUAL 2018 ₱	VARIANCE ₱	ACTUAL 2017 ₱
<b>EXPENDITURES</b>							
10	<b>Personnel Cost</b>	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	209,668,853.17	347,668,853.17	246,994,300.77	100,674,552.40	226,871,074.49
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	142,922,030.00	141,017,268.10	40,746,668.64	100,270,599.46	-
	Salary Arrears	10A	309,356,253.10	-	-	-	-
	Allowances	10B	322,103,755.03	59,672,036.99	28,554,918.59	31,117,118.40	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>984,050,891.30</b>	<b>548,358,158.26</b>	<b>316,295,888.00</b>	<b>232,062,270.26</b>	<b>226,871,074.49</b>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	27,495,625.72	55,495,625.72	45,926,782.61	9,568,843.11	13,655,368.62
	Utilities - General	13B	2,310,000.00	17,310,000.00	11,421,967.44	5,888,032.56	47,387,224.69
	Materials and Supplies - General	13C	42,376,251.13	137,356,251.13	124,470,980.19	12,885,270.94	33,731,856.06
	Maintenance Services - General	13D	67,595,000.00	10,915,000.00	8,890,658.19	2,024,341.81	40,424,018.54
	Training - General	13E	18,550,000.00	197,550,000.00	184,624,338.53	12,925,661.47	-
	Other Services - General	13F	58,166,428.57	99,166,428.57	95,825,141.65	3,341,286.92	-
	Consulting and Professional Services	13G	170,087,912.32	103,087,912.32	85,336,253.76	17,751,658.56	-
	Fuel and Lubricants	13H	-	4,000,000.00	1,903,661.24	2,096,338.76	-
	Financial Charges	13I	-	3,500,000.00	28,554.92	3,471,445.08	-
	Miscellaneous Expenses	13J	16,940,000.00	38,940,000.00	29,751,275.66	9,188,724.34	-
	<b>Overhead Cost Total</b>		<b>403,521,217.74</b>	<b>667,321,217.74</b>	<b>588,179,614.19</b>	<b>79,141,603.55</b>	<b>135,198,467.92</b>
14	<b>Loans and Advances</b>						
	Staff Loans and Advances	14A	-	-	-	-	-
	<b>Loans and Advances Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	97,701,765.76	869,639,877.46	834,817,209.23	34,822,668.23	-
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>97,701,765.76</b>	<b>869,639,877.46</b>	<b>834,817,209.23</b>	<b>34,822,668.23</b>	<b>-</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	-	13,000,000.00	8,551,604.43	4,448,395.57	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	<b>Subsidies Total</b>		<b>-</b>	<b>13,000,000.00</b>	<b>8,551,604.43</b>	<b>4,448,395.57</b>	<b>-</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	79,365,079.35	27,365,079.35	25,432,686.96	1,932,392.39	-
	Interest - Internal Public Debt	17C	-	-	-	-	-
	<b>Public Debt Charges Total</b>		<b>79,365,079.35</b>	<b>27,365,079.35</b>	<b>25,432,686.96</b>	<b>1,932,392.39</b>	<b>-</b>
18	<b>Transfers</b>						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	<b>Transfers - Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
19	<b>Below the Line Payments</b>	19					
	<b>BTL Payments Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	<b>Capital Expenditure</b>						
	Purchase of Fixed Assets	20A	120,321,438.70	151,321,438.70	110,604,465.58	40,716,973.11	-
	Construction/Provision of Fixed Assets	20B	592,312,539.33	169,817,287.36	156,340,517.84	13,476,769.52	39,483,218.84
	Rehabilitation/Repairs of Fixed Assets	20C	76,092,859.73	24,392,733.14	19,880,282.17	4,512,450.98	-
	Preservation of the Environment	20D	3,600,000.00	-	-	-	-
	Acquisition of Non Tangible Assets	20E	114,250,000.00	-	-	-	-
	<b>Capital Expenditure Total</b>		<b>906,576,837.76</b>	<b>345,531,459.20</b>	<b>286,825,265.59</b>	<b>58,706,193.61</b>	<b>39,483,218.84</b>
	<b>TOTAL EXPENDITURE</b>		<b>2,471,215,791.90</b>	<b>2,471,215,792.00</b>	<b>2,060,102,268.39</b>	<b>411,113,523.61</b>	<b>401,552,761.25</b>

**NOTES TO THE FINANCIAL STATEMENT CONT'D**

FDN	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₺		₺	₺	₺
	<b>2</b>	<b>EXPENDITURE</b>					
<b>10</b>	<b>21</b>	<b>Personnel cost</b>					
	<b>2101</b>	<b>Salaries and Wages</b>					
<b>10A</b>	<b>210101</b>	<b>Salaries and Wages</b>					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	209,668,853.17	347,668,853.17	246,994,300.77	100,674,552.40	226,871,074.49
	21010102	Overtime Payments			-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	142,922,030.00	141,017,268.10	40,746,668.64	100,270,599.46	-
	21010130	Salary Arrears	309,356,253.10		-	-	-
		<b>TOTAL</b>	<b>661,947,136.27</b>	<b>488,686,121.27</b>	<b>287,740,969.41</b>	<b>200,945,151.86</b>	<b>226,871,074.49</b>
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					
	<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>					
<b>10B</b>	<b>210201</b>	<b>Allowances</b>	322,103,755.03	59,672,036.99	28,554,918.59	31,117,118.40	-
	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			-	-	-
		<b>TOTAL</b>	<b>322,103,755.03</b>	<b>59,672,036.99</b>	<b>28,554,918.59</b>	<b>31,117,118.40</b>	<b>-</b>
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					
<b>10C</b>	<b>210202</b>	<b>SOCIAL CONTRIBUTION</b>					
	21020201	NHIS Contribution (Employer's Contribution)			-	-	-
<b>11</b>	21020202	Contributory Pension (Employer's Contribution)			-	-	-
	21020203	Group Live Insurance			-	-	-
	21020204	Employee Compensation Fund			-	-	-
	21020205	Housing Fund Contribution			-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
	<b>2201</b>	<b>SOCIAL BENEFITS</b>					
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					
<b>12</b>	<b>220101</b>	<b>Social Benefits</b>					
	22010101	Gratuity			-	-	-
	22010102	Pension			-	-	-
	22010103	Death Benefits			-	-	-
		<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**NOTES TO THE FINANCIAL STATEMENT CONT'D**

13	2202	OVERHEAD COST					-	
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					-	
13A	220201	<b>TRAVEL AND TRANSPORT - GENERAL</b>					-	13,655,368.62
	22020101	Local travels and transport: training	9,782,687.72	9,545,401.01	8,126,237.08	1,419,163.93		
	22020102	Local travels and transport: others	-	5,641,245.23	3,946,180.48	1,695,064.75		
	22020103	International travels & transport: training	-	7,305,757.44	5,750,086.88	1,555,670.56		
	22020104	International travels: others	-	3,869,028.62	3,109,294.76	759,733.86		
	22020105	Hotel Accommodation - Local	13,290,250.29	11,341,676.77	9,518,306.20	<b>1,823,370.57</b>		
	22020106	Hotel Accommodation - International	-	-	-	-		
	22020107	Hotel Accommodation - Local Training	4,422,687.72	2,268,335.35	1,903,661.24	364,674.11		
	22020108	Hotel Accommodation - International Training	-	-	-	-		
	22020109	Per Diems/Estacodes	-	15,524,181.30	13,573,015.99	1,951,165.32		
		<b>TOTAL</b>	<b>27,495,625.72</b>	<b>55,495,625.72</b>	<b>45,926,782.61</b>	<b>9,568,843.11</b>		<b>13,655,368.62</b>
							-	
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					-	
13B	220202	<b>UTILITIES - GENERAL</b>					-	47,387,224.69
	22020201	Electricity Charges	1,310,000.00	7,577,503.65	5,000,000.00	2,577,503.65		
	22020202	Telephone Charges	1,000,000.00	6,062,002.92	4,000,000.00	2,062,002.92		
	22020203	Internet Access Charges	-	1,515,500.73	1,000,000.00	515,500.73		
	22020204	Satellite Broadcasting Access Charges	-	-	-	-		
	22020205	Water Rates	-	2,154,992.69	1,421,967.44	733,025.25		
	22020206	Sewerage Charges	-	-	-	-		
	22020207	Leased Communication Lines	-	-	-	-		
	22020208	Software Charges/License Renewal	-	-	-	-		
	22020209	Interactive Learning	-	-	-	-		
	22020210	Multiyear Traffic Order	-	-	-	-		
	22020211	Other Utility Charges	-	-	-	-		
		<b>TOTAL</b>	<b>2,310,000.00</b>	<b>17,310,000.00</b>	<b>11,421,967.44</b>	<b>5,888,032.56</b>		<b>47,387,224.69</b>
							-	
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					-	
13C	220203	<b>MATERIALS AND SUPPLIES - GENERAL</b>					-	33,731,856.06
	22020301	Office Stationaries/Computer Consumables	31,666,251.13	5,480,642.56	3,134,071.98	2,346,570.58		
	22020302	Books	-	40,446,850.32	36,620,781.26	3,826,069.06		
	22020303	Newspapers	-	3,066,345.50	3,000,000.00	66,345.50		
	22020304	Magazines and Periodicals	-	1,699,587.76	1,662,814.34	36,773.42		
	22020305	Printing of Non Security Documents	140,000.00	2,012,437.52	1,026,442.79	985,994.73		
	22020306	Printing of Security Documents	4,855,000.00	5,482,700.73	3,136,672.30	2,346,028.43		
	22020307	Drugs/Laboratory/Medical Supplies	-	36,182,494.18	35,606,083.18	576,411.00		
	22020308	Field and Camping Materials Supplies	-	-	-	-		
	22020309	Uniforms and Other Clothing	1,000,000.00	254,750.00	195,512.91	<b>59,237.09</b>		
	22020310	Teachind Aids/Instructional Materials	-	15,461,100.25	13,216,672.85	2,244,427.40		
	22020311	Food stuff/Catering Materials Supplies	2,000,000.00	-	-	-		
	22020312	Chemicals and Reagents Materials Supplies	2,715,000.00	18,876,000.64	18,794,508.13	81,492.51		
	22020313	Other Materials and Supplies	-	8,393,341.65	8,077,420.45	315,921.21		
		<b>TOTAL</b>	<b>42,376,251.13</b>	<b>137,356,251.13</b>	<b>124,470,980.19</b>	<b>12,885,270.94</b>		<b>33,731,856.06</b>
							-	
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					-	
13D	220204	<b>MAINTENANCE SERVICES GENERAL</b>					-	40,424,018.54
	22020401	Maintenance of Motor Vehicles/Transport Equipment	32,680,000.00	6,040,163.21	5,083,335.71	956,827.50		
	22020402	Maintenance of Office Furniture	13,605,000.00	-	-	-		
	22020403	Maintenance of Office Building/Residential Qtrs	-	2,560,769.05	2,000,000.00	560,769.05		
	22020404	Maintenance of Office/IT Equipment	-	2,314,067.74	1,807,322.48	506,745.26		
	22020405	Maintenance of Plant and Generators	15,000,000.00	-	-	-		
	22020406	Other Maintenance Services	3,860,000.00	-	-	-		
	22020407	Maintenance of Air Conditioners	1,020,000.00	-	-	-		
	22020408	Maintenance of Boats	-	-	-	-		
	22020409	Maintenance of Railway Equipments	-	-	-	-		
	22020410	Maintenance of Street Lights	-	-	-	-		
	22020411	Maintenance of Communication Equipments	1,430,000.00	-	-	-		
	22020412	Maintenance of Market/Public Places	-	-	-	-		
	22020413	Minor Road Maintenance	-	-	-	-		
		<b>TOTAL</b>	<b>67,595,000.00</b>	<b>10,915,000.00</b>	<b>8,890,658.19</b>	<b>2,024,341.81</b>		<b>40,424,018.54</b>

**NOTES TO THE FINANCIAL STATEMENT CONT'D**

	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					-	
<b>13E</b>	<b>220205</b>	<b>TRAINING GENERAL</b>					-	-
	22020501	Local Training	9,570,000.00	120,715,468.09	115,419,412.47	5,296,055.63		
	22020502	International Training	-	13,724,456.08	11,035,904.78	2,688,551.30		
	22020503	Other Trainings	8,350,000.00	2,883,190.76	2,777,705.73	105,485.03		
	22020504	Seminars/Workshops and Conference	630,000.00	60,226,885.07	55,391,315.55	4,835,569.52		
		<b>TOTAL</b>	<b>18,550,000.00</b>	<b>197,550,000.00</b>	<b>184,624,338.53</b>	<b>12,925,661.47</b>		-
							-	
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					-	
<b>13F</b>	<b>220206</b>	<b>OTHER SERVICE - GENERAL</b>					-	-
	22020601	Security Services	39,153,857.14	85,620,951.91	84,123,229.85	1,497,722.06		-
	22020602	Office Rent	9,410,000.00	-	-	-		-
	22020603	Residential Rent	-	-	-	-		-
	22020604	Security Vote (Including Operations)	-	-	-	-		-
	22020605	Cleaning and Fumigation Services	9,602,571.43	6,650,071.99	5,700,577.80	949,494.19		-
	22020606	Land Uses Charges	-	-	-	-		-
	22020607	Rescue Service	-	6,895,404.67	6,001,334.00	894,070.66		-
		<b>TOTAL</b>	<b>58,166,428.57</b>	<b>99,166,428.57</b>	<b>95,825,141.65</b>	<b>3,341,286.92</b>		-
							-	
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					-	
<b>13G</b>	<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>					-	-
	22020701	Financial Consulting	104,800,000.00	55,308,577.00	42,385,570.04	12,923,006.96		-
	22020702	Information Technology Consulting	3,809,523.81	-	-	-		-
	22020703	Legal Services	860,000.00	-	-	-		-
	22020704	Engineering Services	10,000,000.00	-	-	-		-
	22020705	Architectural Services	11,904,761.90	27,471,319.99	25,774,874.40	1,696,445.59		-
	22020706	Surveying Services	37,613,626.60	-	-	-		-
	22020707	Agricultural Consulting	-	-	-	-		-
	22020708	Medical Consulting	-	5,705,262.93	4,447,918.75	1,257,344.19		-
	22020709	Other Consultancy Services	1,100,000.00	3,301,877.63	2,763,249.16	538,628.48		-
	22020710	Auditing	-	11,300,874.76	9,964,641.41	1,336,233.35		-
		<b>TOTAL</b>	<b>170,087,912.32</b>	<b>103,087,912.32</b>	<b>85,336,253.76</b>	<b>17,751,658.56</b>		-
							-	
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					-	
<b>13H</b>	<b>220208</b>	<b>FUEL AND LUBRICANTS - GENERAL</b>					-	-
	22020801	Motor Vehicle Fuel Cost		1,050,607.09	500,000.00	550,607.09		-
	22020802	Other Transport Equipments Fuel Cost		1,470,849.93	700,000.00	<b>770,849.93</b>		-
	22020803	Plant/Generator Fuel Cost		1,478,542.98	703,661.24	774,881.74		-
	22020804	Aircraft Fuel Cost		-	-	-		-
	22020805	Boat Fuel Cost		-	-	-		-
	22020806	Cooking Gas/Fuel Cost		-	-	-		-
		<b>TOTAL</b>	<b>-</b>	<b>4,000,000.00</b>	<b>1,903,661.24</b>	<b>2,096,338.76</b>		-
							-	
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					-	
<b>13I</b>	<b>220209</b>	<b>FINANCIAL CHARGES GENERAL</b>					-	-
	22020901	Bank charges (Other Than Interest)		1,000,000.00	28,554.92	<b>971,445.08</b>		-
	22020902	Insurance Premium			-	-		-
	22020903	Loss on Foreign Exchange		2,500,000.00	-	2,500,000.00		-
	22020904	Other CRF Bank Charges			-	-		-
	22020905	Admin Charges (JAAC)			-	-		-
		<b>TOTAL</b>	<b>-</b>	<b>3,500,000.00</b>	<b>28,554.92</b>	<b>3,471,445.08</b>		-

## NOTES TO THE FINANCIAL STATEMENT CONT'D

	ECONOMIC CODE	DESCRIPTION					
							-
<b>13J</b>	<b>220210</b>	<b>MISCELLANEOUS EXPENSES - GENERAL</b>					-
	22021001	Refreshment and Meals	7,640,000.00				-
	22021002	Honorarium and Sitting Allowance	5,500,000.00	12,375,849.57	11,760,408.83	615,440.75	-
	22021003	Publicity and Advertisements	-	7,719,691.07	7,584,403.39	135,287.68	-
	22021004	Medical Expenses - local	2,000,000.00	3,417,961.06	3,000,000.00	417,961.06	-
	22021006	Postage and Courier Services	-	5,000,000.00	3,470,136.82	1,529,863.18	-
	22021007	Welfare Packages	-	-	-	-	-
	22021008	Subscription to Professional Bodies	-	-	-	-	-
	22021009	Sporting Activities	1,300,000.00	3,414,931.00	2,737,180.77	677,750.24	-
	22021010	Direct Teaching and Laboratory Cost	-	-	-	-	-
	22021014	Annual Budget Expenses and Administration	-	-	-	-	-
	22021019	Medical Expenses - International	-	-	-	-	-
	22021020	Foreigh Scholarship Scheme	-	-	-	-	-
	22021021	Special Days/Celebrations	-	1,574,983.57	651,709.71	923,273.87	-
	22021022	Youth Corpers Allowance	-	-	-	-	-
	22021023	Development Plan Preparation Expenses	-	-	-	-	-
	22021024	Final Account Preparation Expenses	-	-	-	-	-
	22021025	Other Miscellaneous Expenses	-	1,482,986.20	547,436.15	935,550.05	-
	22021026	Monitoring and Evaluation	-	-	-	-	-
	22021027	Daily Rate Allowances	-	-	-	-	-
		<b>TOTAL</b>	<b>16,940,000.00</b>	<b>38,940,000.00</b>	<b>29,751,275.66</b>	<b>9,188,724.34</b>	<b>-</b>
							-
<b>14</b>	<b>2203</b>	<b>LOANS AND ADVANCES</b>					-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					-
<b>14A</b>	<b>220301</b>	<b>STAFF LOANS AND ADVANCES - GENERAL</b>					-
	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					-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
							-
<b>15</b>	<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>					-
<b>15A</b>	<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					-
	22040101	Grants to Other Government - Current	3,840,000.00	-	-	-	-
	22040102	Grants to Other Government - Capital	50,000,000.00	-	-	-	-
	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	43,861,765.76	-	-	-	-
	22040110	Contribution to State University		78,144,503.47	77,492,974.26	651,529.21	-
	22040111	Grants/Allocation to Development Areas		26,311,015.90	26,091,648.00	219,367.90	-
	22040112	Contribution to Traditional Councils		109,402,304.88	108,490,163.99	912,140.89	-
	22040113	Contribution to Ministry for Local Government Affairs		47,900,000.00	19,928,581.88	27,971,418.12	-
	22040115	Contribution to Local Government Education Authority		393,627,960.39	390,346,090.25	3,281,870.14	-
	22040116	Contribution to Primary Health Care Development Agency		127,913,188.02	126,846,712.78	1,066,475.24	-
	22040117	Contribution to Local government Staff Pension Board		64,779,836.08	64,239,734.59	540,101.49	-
	22040118	Contribution to Local Government Service Commission		15,628,900.71	15,498,594.87	130,305.84	-
	22040119	Contribution to Auditor General Local Government		5,932,168.01	5,882,708.61	49,459.41	-
		<b>TOTAL</b>	<b>97,701,765.76</b>	<b>869,639,877.46</b>	<b>834,817,209.23</b>	<b>34,822,668.23</b>	<b>-</b>

**NOTES TO THE FINANCIAL STATEMENT CONT'D**

	ECONOMIC CODE	DESCRIPTION					
15B	220402	FOREIGN GRANTS AND CONTRIBUTION					-
		<b>TOTAL</b>	-	-	-	-	-
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		3,000,000.00	2,135,001.00	864,999.00	-
	22050108	Religious Pilgrimage Subsidy		10,000,000.00	6,416,603.43	3,583,396.57	-
		<b>TOTAL</b>	-	<b>13,000,000.00</b>	<b>8,551,604.43</b>	<b>4,448,395.57</b>	-
	ECONOMIC CODE	DESCRIPTION					-
16B	220502	SUBSIDY TO PRIVATE COMPANIES					-
	22050201	Subsidy to Private Companies					-
		<b>TOTAL</b>	-	-	-	-	-
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					-
		<b>TOTAL</b>	-	-	-	-	-
	ECONOMIC CODE	DESCRIPTION					-
17B	220602	DOMESTIC INTEREST / DISCOUNT					-
	22060201	Domestic Interest/Discount - Treasury Bill	79,365,079.35	27,365,079.35	25,432,686.96	1,932,392.39	-
	22060202	Domestic Interest/Discount - Short term Borrowings					-
	22060203	Settlement of Liabilities					-
		<b>TOTAL</b>	<b>79,365,079.35</b>	<b>27,365,079.35</b>	<b>25,432,686.96</b>	<b>1,932,392.39</b>	-
	ECONOMIC CODE	DESCRIPTION					-
17C	220603	INSURANCE PREMIUM					-
	22060301	Interest - Internal Public Debt					-
		<b>TOTAL</b>	-	-	-	-	-
	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)					-
		<b>TOTAL</b>	-	-	-	-	-
18B	220702	TRANSFERS-PAYMENTS TO INDIVIDUALS					-
	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					-
		<b>TOTAL</b>	-	-	-	-	-

**NOTES TO THE FINANCIAL STATEMENT CONT'D**

	ECONOMIC CODE	DESCRIPTION					
							-
							-
<b>20</b>	<b>23</b>	<b>CAPITAL EXPENDITURE GENERAL</b>					-
<b>20A</b>	<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					-
	23010101	Purchase/Acquisition of Land					-
	23010102	Purchase of Office Building	14,950,000.00	12,776,806.08	7,810,558.13	4,966,247.95	-
	23010103	Purchase of Residential Buildings	-	-	-	-	-
	23010104	Purchase of Motor Cycles	-	-	-	-	-
	23010105	Purchase of Motor Vehicles	14,492,859.73	4,160,084.68	3,983,056.76	177,027.92	-
	23010106	Purchase of Vans	-	-	-	-	-
	23010107	Purchase of Trucks	7,250,000.00	5,094,144.51	3,899,943.97	1,194,200.54	-
	23010108	Purchase of Buses	-	-	-	-	-
	23010109	Purchase of Sea Boats	-	-	-	-	-
	23010110	Purchase of Ships	-	-	-	-	-
	23010111	Purchase of Trains	-	-	-	-	-
	23010112	Purchase of Office Furniture and Fittings	16,492,859.73	22,605,117.97	19,669,115.49	2,936,002.47	-
	23010113	Purchase of Computers	12,492,859.51	13,017,940.82	8,845,603.66	4,172,337.17	-
	23010114	Purchase of Computer Printers	-	-	-	-	-
	23010115	Purchase of Photocopying Machines	-	-	-	-	-
	23010116	Purchase of Typewriters	-	-	-	-	-
	23010117	Purchase of Shredding Machines	-	3,075,676.68	2,616,239.39	459,437.29	-
	23010118	Purchase of Scanners	-	-	-	-	-
	23010119	Purchase of Power Generating Set	-	1,367,136.09	462,748.32	904,387.77	-
	23010120	Purchase of Canteen/ Kitchen Equipment	-	4,058,010.47	3,854,399.64	203,610.83	-
	23010121	Purchase of Residential Furniture	-	25,339,632.94	16,813,636.50	8,525,996.45	-
	23010122	Purchase of Health/Medical Equipment	3,150,000.00	18,563,602.49	14,575,079.37	3,988,523.12	-
	23010123	Purchase of Fire Fighting Equipment	-	-	-	-	-
	23010124	Purchase of Teaching/Learning Aid Equipment	-	16,237,559.55	11,643,271.52	4,594,288.03	-
	23010125	Purchase of Library Books & Equipment	6,000,000.00	-	-	-	-
	23010126	Purchase of Sporting/Gaming Equipment	-	-	-	-	-
	23010127	Purchase of Agricultural Equipment/Irrigation	14,492,859.73	4,000,977.32	3,795,346.18	205,631.14	-
	23010128	Purchase of Security Equipment	-	21,024,749.10	12,635,466.66	8,389,282.44	-
	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	31,000,000.00	-	-	-	-
	23010138	Purchase of Aero Spares/Maintenance	-	-	-	-	-
	23010139	Purchase of fertilizer	-	-	-	-	-
		<b>PURCHASE OF FIXED ASSETS -TOTAL</b>	<b>120,321,438.70</b>	<b>151,321,438.70</b>	<b>110,604,465.58</b>	<b>40,716,973.11</b>	<b>-</b>
							-
<b>20B</b>	<b>230201</b>	<b>CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>					-
	23020101	Construction/Provision of Office Buildings	1,274,427.63	-	-	-	-
	23020102	Construction/Provision of Residential Buildings	126,056,971.00	-	-	-	-
	23020103	Construction/Provision of Electricity	-	-	-	-	-
	23020104	Construction/Provision of Housing	15,750,000.00	-	-	-	-
	23020105	Construction/Provision of Water Facilities	14,492,859.73	35,480,118.91	30,900,947.88	4,579,171.03	-
	23020106	Construction/Provision of Hospital/Health Centers	52,145,421.25	-	-	-	-
	23020107	Construction/Provision of Public Schools	5,250,000.00	25,651,618.22	23,615,577.66	2,036,040.55	-
	23020110	Construction/Provision of Fire Fighting Stations	4,200,000.00	-	-	-	-
	23020111	Construction/Provision of Libraries	-	-	-	-	-
	23020112	Construction/Provision of Sporting Facilities	5,250,000.00	-	-	-	-
	23020113	Construction/Provision of Agricultural Facilities	6,900,000.00	-	-	-	28,776,505.73
	23020114	Construction/Provision of Roads	134,492,859.73	-	-	-	3,547,022.62
	23020115	Construction/Provision of Rail- ways	120,000,000.00	-	-	-	-



**NOTES TO THE FINANCIAL STATEMENT CONT'D**

	23020116	Construction/Provision of Water -Ways	-	-	-	-	-
	23020117	Construction/Provision of Airport/Aerodromes	46,000,000.00	-	-	-	-
	23020118	Construction/Provision of Infrastructure	-	31,149,033.57	27,383,744.35	3,765,289.23	-
	23020119	Construction/Provision of Recreational Facilities	19,800,000.00	-	-	-	-
	23020122	Construction of Boundary Pillars/Right Ways	11,000,000.00	-	-	-	2,453,528.78
	23020123	Construction of Traffic Lights/Street Lights	-	75,561,044.24	73,270,194.55	2,290,849.69	-
	23020124	Construction of Markets/Parks	-	1,975,472.41	1,170,053.39	805,419.02	-
	23020125	Construction of Power generating Plants	29,700,000.00	-	-	-	-
	23020126	Construction/Provision of Cemeteries	-	-	-	-	-
	23020127	Construction/Provision of ICT Infrastructures	-	-	-	-	4,706,161.71
		<b>CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL</b>	<b>592,312,539.33</b>	<b>169,817,287.36</b>	<b>156,340,517.84</b>	<b>13,476,769.52</b>	<b>39,483,218.84</b>
						-	
<b>20C</b>	<b>230301</b>	<b>REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>					
	23030101	Rehabilitation/Repairs - Residential Building	22,000,000.00	10,352,438.48	10,322,905.27	29,533.21	-
	23030102	Rehabilitation/Repairs - Electricity	-	-	-	-	-
	23030103	Rehabilitation/Repairs - Housing	18,000,000.00	3,697,815.72	3,441,829.06	255,986.66	-
	23030104	Rehabilitation/Repairs - Water Facilities	-	-	-	-	-
	23030105	Rehabilitation/Repairs - Hospital/Health Centers	10,500,000.00	-	-	-	-
	23030106	Rehabilitation/Repairs - Public Schools	-	-	-	-	-
	23030109	Rehabilitation/Repairs - Fire Fighting Stations	1,100,000.00	-	-	-	-
	23030110	Rehabilitation/Repairs - Libraries	-	-	-	-	-
	23030111	Rehabilitation/Repairs - Sporting Facilities	-	1,327,328.13	417,599.86	909,728.27	-
	23030112	Rehabilitation/Repairs - Agricultural Facilities	-	-	-	-	-
	23030113	Rehabilitation/Repairs - Roads	-	-	-	-	-
	23030114	Rehabilitation/Repairs - Rail Ways	-	-	-	-	-
	23030115	Rehabilitation/Repairs - Water Ways	-	9,015,150.81	5,632,777.01	3,382,373.80	-
	23030116	Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-	-	-
	23030118	Rehabilitation/Repairs - Recreational Facilities	-	-	-	-	-
	23030119	Rehabilitation/Repairs - Air Navigational Equipment	24,492,859.73	-	-	-	-
	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	-	-	-	-	-
		<b>REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL</b>	<b>76,092,859.73</b>	<b>24,392,733.14</b>	<b>19,880,282.17</b>	<b>4,512,450.98</b>	<b>-</b>
						-	
<b>20D</b>	<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>					
	23040101	Tree Planting	3,600,000.00	-	-	-	-
	23040102	Erosion & Flood Control	-	-	-	-	-
	23040103	Wild life Conservation	-	-	-	-	-
	23040104	Industrial Pollution Preservation & Control	-	-	-	-	-
	23040105	Water Pollution Prevention & Control	-	-	-	-	-
		<b>PRESERVATION OF THE ENVIRONMENT - TOTAL</b>	<b>3,600,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
						-	
<b>20E</b>	<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>					
	23050101	Research and Development	20,000,000.00	-	-	-	-
	23050102	Computer Software Acquisition	20,000,000.00	-	-	-	-
	23050103	Monitoring and Evaluation	5,500,000.00	-	-	-	-
	23050104	Anniversaries/Celebration	68,750,000.00	-	-	-	-
	23050107	Margin For Increase In Costs	-	-	-	-	-
	23050128	Repayment of Capital Loan	-	-	-	-	-
		<b>ACQUISITION OF NON TANGIBLE ASSETS - TOTAL</b>	<b>114,250,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
						-	
		<b>CAPITAL EXPENDITURE TOTAL</b>	<b>906,576,837.76</b>	<b>345,531,459.20</b>	<b>286,825,265.59</b>	<b>58,706,193.61</b>	<b>39,483,218.84</b>

**NOTES TO THE FINANCIAL STATEMENT CONT'D**

		NOTES	ACTUAL 2018	ACTUAL 2017
<b>21</b>	<b>CASH AND BANK BALANCES</b>		<b>₱</b>	<b>₱</b>
	Cash Account		-	-
	First Bank Account		8,620.94	15,984,203.08
			<b>8,620.94</b>	<b>15,984,203.08</b>
<b>29</b>	<b>PUBLIC FUNDS</b>			
	Statement of Income and Expenditure - Surplus/(Deficit)		8,620.94	15,984,203.08
			<b>8,620.94</b>	<b>15,984,203.08</b>

## SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE

FDN	ECONOMIC CODE	DESCRIPTION	GROUP	LG ACTUAL 2018 ₺	TOTAL ₺
	<b>22</b>	<b>OTHER RECURRENT COSTS</b>			
	<b>2201</b>	<b>SOCIAL BENEFITS</b>			
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>			
<b>12</b>	<b>220101</b>	<b>Social Benefits</b>			
	22010101	Gratuity			
	22010102	Pension			
	22010103	Death Benefits			
		<b>Total</b>			
<b>13</b>	<b>2202</b>	<b>OVERHEAD COST</b>			
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>			
<b>13A</b>	<b>220201</b>	<b>TRAVEL AND TRANSPORT - GENERAL</b>			
	22020101	Local travels and transport: training	524,413.59	7,601,823.49	8,126,237.08
	22020102	Local travels and transport: others	- 524,413.59	4,470,594.07	3,946,180.48
	22020103	International travels & transport: training	5,605,978.80	144,108.07	5,750,086.88
	22020104	International travels: others	3,031,369.94	77,924.82	3,109,294.76
	22020105	Hotel Accommodation - Local	-	9,518,306.20	9,518,306.20
	22020106	Hotel Accommodation - International	-	-	-
	22020107	Hotel Accommodation - Local Training	-	1,903,661.24	1,903,661.24
	22020108	Hotel Accommodation - International Training	-	-	-
	22020109	Per Diems/Estacodes	13,232,850.49	340,165.50	13,573,015.99
		<b>TOTAL</b>	<b>36,357,939.50</b>	<b>9,568,843.11</b>	<b>45,926,782.61</b>
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>			
<b>13B</b>	<b>220202</b>	<b>UTILITIES - GENERAL</b>			
	22020201	Electricity Charges	-	5,000,000.00	5,000,000.00
	22020202	Telephone Charges	-	4,000,000.00	4,000,000.00
	22020203	Internet Access Charges	-	1,000,000.00	1,000,000.00
	22020204	Satellite Broadcasting Access Charges	-	-	-
	22020205	Water Rates	-	1,421,967.44	1,421,967.44
	22020206	Sewerage Charges	-	-	-
	22020207	Leased Communication Lines	-	-	-
	22020208	Software Charges/License Renewal	-	-	-
	22020209	Interactive Learning	-	-	-
	22020210	Multiyear Traffic Order	-	-	-
	22020211	Other Utility Charges	-	-	-
		<b>TOTAL</b>	<b>5,533,934.88</b>	<b>5,888,032.56</b>	<b>11,421,967.44</b>
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>			
<b>13C</b>	<b>220203</b>	<b>MATERIALS AND SUPPLIES - GENERAL</b>			
	22020301	Office Stationaries/Computer Consumables	3,055,526.20	78,545.78	3,134,071.98
	22020302	Books	35,488,443.65	1,132,337.62	36,620,781.26
	22020303	Newspapers	-	3,000,000.00	3,000,000.00
	22020304	Magazines and Periodicals	-	1,662,814.34	1,662,814.34
	22020305	Printing of Non Security Documents	1,000,718.19	25,724.60	1,026,442.79
	22020306	Printing of Security Documents	3,058,061.35	78,610.95	3,136,672.30
	22020307	Drugs/Laboratory/Medical Supplies	34,713,727.26	892,355.92	35,606,083.18
	22020308	Field and Camping Materials Supplies	-	-	-
	22020309	Uniforms and Other Clothing	190,612.99	4,899.92	195,512.91
	22020310	Teachind Aids/Instructional Materials	12,885,437.98	331,234.87	13,216,672.85
	22020311	Food stuff/Cartering Materials Supplies	-	-	-
	22020312	Chemicals and Reagents Materials Supplies	18,323,482.14	471,025.99	18,794,508.13
	22020313	Other Materials and Supplies	7,874,984.98	202,435.46	8,077,420.45
		<b>TOTAL</b>	<b>111,585,709.25</b>	<b>12,885,270.94</b>	<b>124,470,980.19</b>

**SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D**

	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	-	-	-
<b>13D</b>	<b>220204</b>	<b>MAINTENANCE SERVICES GENERAL</b>	-	-	-
	22020401	Maintenance of Motor Vehicles/Transport Equipment	4,955,937.69	127,398.03	5,083,335.71
	22020402	Maintenance of Office Furniture	-	-	-
	22020403	Maintenance of Office Building/Residential Qtrs	-	2,000,000.00	2,000,000.00
	22020404	Maintenance of Office/IT Equipment	-	1,807,322.48	1,807,322.48
	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	-	-	-
		<b>TOTAL</b>	<b>6,866,316.38</b>	<b>2,024,341.81</b>	<b>8,890,658.19</b>
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	-	-	-
<b>13E</b>	<b>220205</b>	<b>TRAINING GENERAL</b>	-	-	-
	22020501	Local Training	114,576,907.06	842,505.41	115,419,412.47
	22020502	International Training	8,237,299.79	2,798,605.00	11,035,904.78
	22020503	Other Trainings	196,417.94	2,581,287.79	2,777,705.73
	22020504	Seminars/Workshops and Conference	54,003,104.21	1,388,211.33	55,391,315.55
		<b>TOTAL</b>	<b>171,698,677.05</b>	<b>12,925,661.47</b>	<b>184,624,338.53</b>
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	-	-	-
<b>13F</b>	<b>220206</b>	<b>OTHER SERVICE - GENERAL</b>	-	-	-
	22020601	Security Services	82,014,942.30	2,108,287.55	84,123,229.85
	22020602	Office Rent	-	-	-
	22020603	Residential Rent	-	-	-
	22020604	Security Vote (Including Operations)	-	-	-
	22020605	Cleaning and Fumigation Services	5,557,710.51	142,867.28	5,700,577.80
	22020606	Land Uses Charges	-	-	-
	22020607	Rescue Service	5,850,929.20	150,404.80	6,001,334.00
		<b>TOTAL</b>	<b>92,483,854.73</b>	<b>3,341,286.92</b>	<b>95,825,141.65</b>
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	-	-	-
<b>13G</b>	<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>	-	-	-
	22020701	Financial Consulting	41,323,307.34	1,062,262.71	42,385,570.04
	22020702	Information Technology Consulting	-	-	-
	22020703	Legal Services	-	-	-
	22020704	Engineering Services	-	-	-
	22020705	Architectural Services	25,128,907.20	645,967.20	25,774,874.40
	22020706	Surveying Services	-	-	-
	22020707	Agricultural Consulting	-	-	-
	22020708	Medical Consulting	4,336,445.48	111,473.27	4,447,918.75
	22020709	Other Consultancy Services	2,693,996.90	69,252.26	2,763,249.16
	22020710	Auditing	9,714,908.62	249,732.80	9,964,641.41
		<b>TOTAL</b>	<b>67,584,595.21</b>	<b>17,751,658.56</b>	<b>85,336,253.76</b>

**SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D**

	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>			
			-	-	-
<b>13H</b>	<b>220208</b>	<b>FUEL AND LUBRICANTS - GENERAL</b>	-	-	-
	22020801	Motor Vehicle Fuel Cost	-	500,000.00	500,000.00
	22020802	Other Transport Equipments Fuel Cost	-	700,000.00	700,000.00
	22020803	Plant/Generator Fuel Cost	-	703,661.24	703,661.24
	22020804	Aircraft Fuel Cost	-	-	-
	22020805	Boat Fuel Cost	-	-	-
	22020806	Cooking Gas/Fuel Cost	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>1,903,661.24</b>	<b>1,903,661.24</b>
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>			
			-	-	-
<b>13I</b>	<b>220209</b>	<b>FINANCIAL CHARGES GENERAL</b>	-	-	-
	22020901	Bank charges (Other Than Interest)	-	28,554.92	28,554.92
	22020902	Insurance Premium	-	-	-
	22020903	Loss on Foreign Exchange	-	-	-
	22020904	Other CRF Bank Charges	-	-	-
	22020905	Admin Charges (JAAC)	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>28,554.92</b>	<b>28,554.92</b>
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>			
			-	-	-
<b>13J</b>	<b>220210</b>	<b>MISCELLANEOUS EXPENSES - GENERAL</b>	-	-	-
	22021001	Refreshment and Meals	-	-	-
	22021002	Honorarium and Sitting Allowance	11,465,670.70	294,738.13	11,760,408.83
	22021003	Publicity and Advertisements	3,674,235.33	3,910,168.06	7,584,403.39
	22021004	Medical Expenses - local	-	3,000,000.00	3,000,000.00
	22021006	Postage and Courier Services	-	3,470,136.82	3,470,136.82
	22021007	Welfare Packages	-	-	-
	22021008	Subscription to Professional Bodies	-	-	-
	22021009	Sporting Activities	2,668,581.83	68,598.94	2,737,180.77
	22021010	Direct Teaching and Laboratory Cost	-	-	-
	22021014	Annual Budget Expenses and Administration	-	-	-
	22021019	Medical Expenses - International	-	-	-
	22021020	Foreign Scholarship Scheme	-	-	-
	22021021	Special Days/Celebrations	635,376.63	16,333.08	651,709.71
	22021022	Youth Corpers Allowance	-	-	-
	22021023	Development Plan Preparation Expenses	-	-	-
	22021024	Final Account Preparation Expenses	-	-	-
	22021025	Other Miscellaneous Expenses	533,716.37	13,719.79	547,436.15
	22021026	Monitoring and Evaluation	-	-	-
	22021027	Daily Rate Allowances	-	-	-
		<b>TOTAL</b>	<b>20,562,551.32</b>	<b>9,188,724.34</b>	<b>29,751,275.66</b>
			-	-	-
<b>14</b>	<b>2203</b>	<b>LOANS AND ADVANCES</b>	-	-	-
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>			
			-	-	-
<b>14A</b>	<b>220301</b>	<b>STAFF LOANS AND ADVANCES - GENERAL</b>	-	-	-
	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	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D**

15	2204	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>	-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	-	-	-
15A	220401	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	-	-	-
	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	-	77,492,974.26	77,492,974.26
	22040111	Grants/Allocation to Development Areas	-	26,091,648.00	26,091,648.00
	22040112	Contribution to Traditional Councils	-	108,490,163.99	108,490,163.99
	22040113	Contribution to Ministry for Local Government Affairs	-	19,928,581.88	19,928,581.88
	22040115	Contribution to Local Government Education Authority	-	390,346,090.25	390,346,090.25
	22040116	Contribution to Primary Health Care Development Agency	-	126,846,712.78	126,846,712.78
	22040117	Contribution to Local government Staff Pension Board	-	64,239,734.59	64,239,734.59
	22040118	Contribution to Local Government Service Commission	-	15,498,594.87	15,498,594.87
	22040119	Contribution to Auditor General Local Government	-	5,882,708.61	5,882,708.61
		<b>TOTAL</b>	<b>-</b>	<b>834,817,209.23</b>	<b>834,817,209.23</b>
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	-	-	-
15B	220402	<b>FOREIGN GRANTS AND CONTRIBUTION</b>	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
			-	-	-
16	2205	<b>SUBSIDIES GENERAL</b>	-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	-	-	-
16A	220501	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>	-	-	-
	22050101	Subsidy to Government Owned Companies	-	-	-
	22050102	Meals subsidy to Government Schools	-	-	-
	22050104	Petroleum Subsidy	-	-	-
	22050106	Agricultural Inputs Subsidy	2,081,493.83	53,507.17	2,135,001.00
	22050108	Religious Pilgrimage Subsidy	6,255,791.19	160,812.24	6,416,603.43
		<b>TOTAL</b>	<b>8,337,285.02</b>	<b>214,319.41</b>	<b>8,551,604.43</b>
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	-	-	-
16B	220502	<b>SUBSIDY TO PRIVATE COMPANIES</b>	-	-	-
	22050201	Subsidy to Private Companies	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D**

17	<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	-	-	-
17A	<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT - TREASURY BILL</b>	-	-	-
	22060101	Foreign Interest/Discount - Treasury Bill	-	-	-
	22060102	Foreign Interest/Discount - Short term Borrowings	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	-	-	-
17B	<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	-	-	-
	22060201	Domestic Interest/Discount - Treasury Bill	24,795,295.63	637,391.33	25,432,686.96
	22060202	Domestic Interest/Discount - Short term Borrowings	-	-	-
	22060203	Settlement of Liabilities	-	-	-
		<b>TOTAL</b>	<b>23,500,294.56</b>	<b>1,932,392.39</b>	<b>25,432,686.96</b>
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	-	-	-
17C	<b>220603</b>	<b>INSURANCE PREMIUM</b>	-	-	-
	22060301	Interest - Internal Public Debt	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	-	-	-
18	<b>2207</b>	<b>TRANSFERS</b>	-	-	-
18A	<b>220701</b>	<b>TRANSFERS TO OTHER FUNDS</b>	-	-	-
	22070101	Transfer to CDF	-	-	-
	22070102	Transfer to Sovereign Wealth Fund	-	-	-
	22070103	Transfer to Sinking Fund	-	-	-
	22070109	Transfer to Joint Project Account (MLGA)	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
			-	-	-
18B	<b>220702</b>	<b>TRANSFERS-PAYMENTS TO INDIVIDUALS</b>	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
			-	-	-
	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>	-	-	-
	<b>2208</b>	<b>BELOW THE LINE ITEMS</b>	-	-	-
19	<b>220801</b>	<b>BELOW THE LINE PAYMENTS</b>	-	-	-
	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	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D**

	<b>ECONOMIC CODE</b>	<b>DESCRIPTION</b>			
			-	-	-
<b>20</b>	<b>23</b>	<b>CAPITAL EXPENDITURE GENERAL</b>	-	-	-
<b>20A</b>	<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	-	-	-
	23010101	Purchase/Acquisition of Land	-	-	-
	23010102	Purchase of Office Building	835,053.48	6,975,504.65	7,810,558.13
	23010103	Purchase of Residential Buildings	-	-	-
	23010104	Purchase of Motor Cycles	-	-	-
	23010105	Purchase of Motor Vehicles	3,411,193.48	571,863.28	3,983,056.76
	23010106	Purchase of Vans	-	-	-
	23010107	Purchase of Trucks	3,340,013.52	559,930.45	3,899,943.97
	23010108	Purchase of Buses	-	-	-
	23010109	Purchase of Sea Boats	-	-	-
	23010110	Purchase of Ships	-	-	-
	23010111	Purchase of Trains	-	-	-
	23010112	Purchase of Office Furniture and Fittings	16,845,142.45	2,823,973.04	19,669,115.49
	23010113	Purchase of Computers	7,575,605.20	1,269,998.45	8,845,603.66
	23010114	Purchase of Computer Printers	-	-	-
	23010115	Purchase of Photocopying Machines	-	-	-
	23010116	Purchase of Typewriters	-	-	-
	23010117	Purchase of Shredding Machines	2,240,615.51	375,623.88	2,616,239.39
	23010118	Purchase of Scanners	-	-	-
	23010119	Purchase of Power Generating Set	396,309.70	66,438.61	462,748.32
	23010120	Purchase of Canteen/ Kitchen Equipment	3,301,008.17	553,391.47	3,854,399.64
	23010121	Purchase of Residential Furniture	14,399,635.92	2,414,000.58	16,813,636.50
	23010122	Purchase of Health/Medical Equipment	12,482,477.33	2,092,602.04	14,575,079.37
	23010123	Purchase of Fire Fighting Equipment	-	-	-
	23010124	Purchase of Teaching/Learning Aid Equipment	9,971,600.78	1,671,670.74	11,643,271.52
	23010125	Purchase of Library Books & Equipment	-	-	-
	23010126	Purchase of Sporting/Gaming Equipment	-	-	-
	23010127	Purchase of Agricultural Equipment/Irrigation	3,239,443.02	555,903.16	3,795,346.18
	23010128	Purchase of Security Equipment	10,821,342.52	1,814,124.14	12,635,466.66
	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	-	-	-
		<b>PURCHASE OF FIXED ASSETS -TOTAL</b>	<b>69,887,492.47</b>	<b>40,716,973.11</b>	<b>110,604,465.58</b>
			-	-	-
<b>20B</b>	<b>230201</b>	<b>CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>	-	-	-
	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	26,464,376.05	4,436,571.83	30,900,947.88
	23020106	Construction/Provision of Hospital/Health Centers	-	-	-
	23020107	Construction/Provision of Public Schools	20,224,995.37	3,390,582.29	23,615,577.66
	23020110	Construction/Provision of Fire Fighting Stations	-	-	-



**SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D**

	23020111	Construction/Provision of Libraries	-	-	-
	23020112	Construction/Provision of Sporting Facilities	-	-	-
	23020113	Construction/Provision of Agricultural Facilities	-	-	-
	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	23,452,151.39	3,931,592.95	27,383,744.35
	23020119	Construction/Provision of Recreational Facilities	-	-	-
	23020122	Construction of Boundary Pillars/Right Ways	-	-	-
	23020123	Construction of Traffic Lights/Street Lights	62,750,501.67	10,519,692.88	73,270,194.55
	23020124	Construction of Markets/Parks	1,002,064.18	167,989.21	1,170,053.39
	23020125	Construction of Power generating Plants	-	-	-
	23020126	Construction/Provision of Cemeteries	-	-	-
	23020127	Construction/Provision of ICT Infrastructures	-	-	-
		<b>CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL</b>	<b>69,887,492.47</b>	<b>86,453,025.36</b>	<b>156,340,517.84</b>
			-	-	-
<b>20C</b>	<b>230301</b>	<b>REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>	-	-	-
	23030101	Rehabilitation/Repairs - Residential Building	8,840,804.76	1,482,100.51	10,322,905.27
	23030102	Rehabilitation/Repairs - Electricity	-	-	-
	23030103	Rehabilitation/Repairs - Housing	2,947,671.99	494,157.07	3,441,829.06
	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	357,643.39	59,956.47	417,599.86
	23030112	Rehabilitation/Repairs - Agricultural Facilities	-	-	-
	23030113	Rehabilitation/Repairs - Roads	-	-	-
	23030114	Rehabilitation/Repairs - Rail Ways	-	-	-
	23030115	Rehabilitation/Repairs - Water Ways	4,824,056.84	808,720.17	5,632,777.01
	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	-	-	-
		<b>REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL</b>	<b>17,033,714.63</b>	<b>2,846,567.53</b>	<b>19,880,282.17</b>
			-	-	-
<b>20D</b>	<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	-	-	-
	23040101	Tree Planting	-	-	-
	23040102	Erosion & Flood Control	-	-	-
	23040103	Wild life Conservation	-	-	-
	23040104	Industrial Pollution Preservation & Control	-	-	-
	23040105	Water Pollution Prevention & Control	-	-	-
		<b>PRESERVATION OF THE ENVIRONMENT - TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D**

<b>20E</b>	<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	-	-	-
	23050101	Research and Development	-	-	-
	23050102	Computer Software Acquisition	-	-	-
	23050103	Monitoring and Evaluation	-	-	-
	23050104	Anniversaries/Celebration	-	-	-
	23050107	Margin For Increase In Costs	-	-	-
	23050128	Repayment of Capital Loan	-	-	-
		<b>ACQUISITION OF NON TANGIBLE ASSETS - TOTAL</b>	-	-	-
			-	-	-
		<b>CAPITAL EXPENDITURE TOTAL</b>	<b>228,119,071.98</b>	<b>58,706,193.61</b>	<b>286,825,265.59</b>