



ADAMAWA STATE
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENTS
P.M.B. 2107, YOLA
aud-gen-localgovts@yahoo.com

Ref: LGA/OFF. 13/VOL. 11/535

Date: December 23, 2020



His Excellency
The Governor,
Adamawa State,
Adamawa State Government House.

Dear Sir,

**NOTIFICATION OF SUBMISSION OF REPORT OF THE AUDITOR GENERAL FOR
LOCAL GOVERNMENTS FOR THE YEARS ENDED 31ST DECEMBER 2018 AND 2019
TO THE ADAMAWA STATE HOUSE OF ASSEMBLY**

Your Excellency, it is with great pleasure that I notify you that pursuant to the provisions of Sections 14, 15 and 16 of the Adamawa State Local Government Audit Law, No. 11 of 2017 (as amended), I have submitted to the Honourable Speaker, Adamawa State House of Assembly, my report on the results of my examination of the individual and consolidated accounts of the 21 Local Government Councils for the years ended 31st December 2018 and 31st December, 2019 for tabling in the Honourable House of Assembly.

Also forwarded, Your Excellency, are the Audited and Management Reports of each of the 21 local governments.

Yours faithfully,

Sini Zira Kwabe
Auditor General for Local Governments

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Sini Zira Kwabe
23/12/20

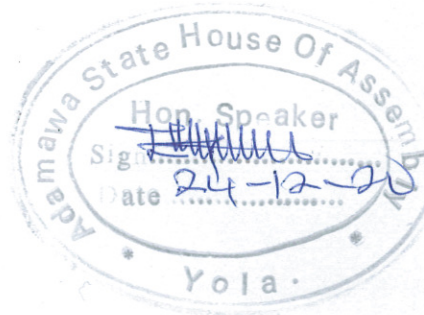


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Ref: LGA/OFF. 13/VOL. 11/534

Date: December 23, 2020

The Honourable Speaker,
State House of Assembly,
Yola,
Adamawa State.



Dear Sir,

SUBMISSION OF REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS FOR THE YEARS ENDED 31ST DECEMBER 2018 AND 2019

Pursuant to the provisions of Sections 14, 15 and 16 of the Adamawa State Local Government Audit Law, No. 11 of 2017 (as amended), I have the honour to submit my report on the results of my examination of the individual and consolidated accounts of the 21 Local Government Councils for the years ended 31st December 2018 and 31st December, 2019 for tabling in the Honourable House of Assembly.

Also forwarded are Audited and Management Reports of each of the 21 local governments.

Yours faithfully,

Sini Zira Kwabe

Auditor General for Local Governments

So
pls file this copy
Sini Zira Kwabe,
23/12/20



THE REPORT

Of The

**AUDITOR GENERAL
(LOCAL GOVERNMENTS)
ADAMAWA STATE**

On The

**AUDITED FINANCIAL STATEMENTS OF
21 LOCAL GOVERNMENTS**

**FOR THE YEAR ENDED
31ST DECEMBER, 2018**

THE REPORT

OF

AUDITOR GENERAL
(LOCAL GOVERNMENTS)
ADAMAWA STATE

ON THE

AUDITED FINACIAL STATEMENTS OF
21 LOCAL GOVERNMENTS

For the year ended
31st December, 2018



**His Excellency
Rt Hon. Ahmadu Umaru Fintiri
Executive Governor,
Adamawa State**



**His Excellency
Chief Crowther Seth
Deputy Governor,
Adamawa State**



Rt. Hon. Aminu Iya Abbas
Speaker Adamawa State
House of Assembly, Yola



Hon. Umar Muhammad Mutawalle
Chairman, House Committee on Public Accounts
(ADSHA)



Hon. Umar Nashon
Chairman, House Committee on LG & Chieftaincy Affairs
(ADSHA)



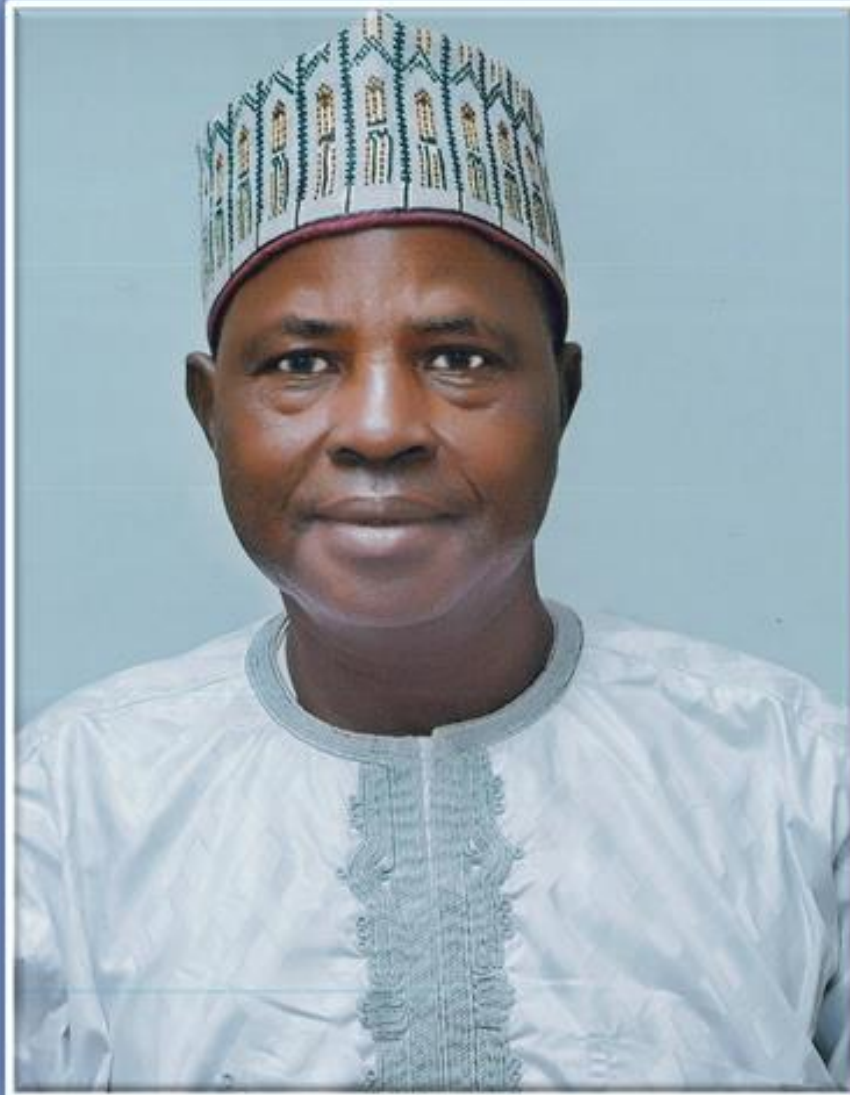
Malam Bashir Ahmad
Secretary to the State Government
Adamawa State



**Hon. Jingi Rufa'i
ALGON Chairman,
Adamawa Chapter
&
Executive Chairman,
Mubi South Local Government.**



**Hon. Mohammed Umar
Honourable Commissioner,
Ministry for Local Governments & Chieftaincy Affairs**



Sini Zira Kwabe
Auditor General (Local Governments)
Adamawa State



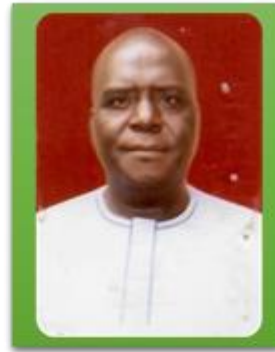
Kennedy B. Dauda mni
Permanent Secretary,
Ministry for Local Governments & Chieftaincy Affairs
Adamawa State

**HONOURABLE CHAIRMEN OF 21 LOCAL GOVERNMENTS
OF ADAMAWA STATE**

Chief Elkanah K. Fwa
Executive Chairman
Demsa L.G.A



Musa J. Usman Gurin
Executive Chairman
Fufore L.G.A



Rev. Habila M. Istifanus
Executive Chairman
Ganye L.G.A



Judah Amisa
Executive Chairman
Girei L.G.A



Engr, Dimas A. Shekel
Executive Chairman
Gombi L.G.A



Barr. K.D Shallum
Executive Chairman
Guyuk L.G.A



James Tartius Pukuma
Executive Chairman
Hong L.G.A



Abdulkarim A. Bakala
Executive Chairman
Jada L.G.A



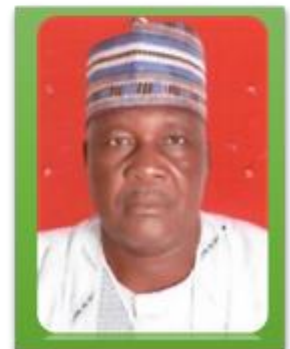
Burto P. William
Executive Chairman
Lamurde L.G.A



Aiyen M. Tsukom
Executive Chairman
Madagali L.G.A



Hon. Idi Aliyu Aminu
Executive Chairman
Maiha L.G.A

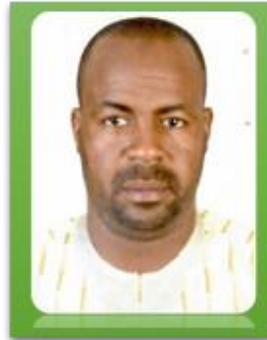


Gershow H. Kasuwa
Executive Chairman
Mayo-Belwa L.G.A

Honourable Chairmen of 21 Local Governments of Adamawa State (Cont'd)



Michael A. Shehu
Executive Chairman
Michika L.G.A



Suleiman Yahya
Executive Chairman
Mubi-North L.G.A



Jingi Rufa'1
Executive Chairman
Mubi-South L.G.A



Innocent Koto Dedan
Executive Chairman
Numan L.G.A



Danjuma Chiroma
Executive Chairman
Shelleng L.G.A



Gidado Abdulsalam
Executive Chairman
Song L.G.A



Kefas Calvin
Executive Chairman
Toungo L.G.A



Ibrahim Bappa
Executive Chairman
Yola North L.G.A



Salihu Usman Malkohi
Executive Chairman
Yola South L.G.A

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STATEMENT OF RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements that are consolidated as set out in pages 19 to 23 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 and Notes to the Financial Statements. Statements of Consolidated Revenue Fund and Capital Development Fund are provided as additional presentation.

In fulfilling the accounting and reporting responsibilities of the Treasurers, the Treasurers 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 18 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 of the individual local governments used in the consolidation represent a fair presentation of each of the respective Local Governments and of the Financial Performance and Cash flows and their operations for the year ended 31st December, 2018.

The responsibility for the preparation of the Financial Statements of each local government rests entirely with the Treasury Department of the respective local governments. The Auditor General for Local Governments is responsible for the Consolidation of the Financial Statements of the 21 Local governments and proffer his opinion.



SINI ZIRA KWABE
Ag. AUDITOR GENERAL FOR LOCAL GOVERNMENTS
ADAMAWA STATE



ADAMAWA STATE
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENTS
P.M.B. 2107, YOLA
aud-gen-localgovts@yahoo.com

Ref: LGA/OFF. 13/VOL. 11/429

Date: October 12th, 2020

AUDIT CERTIFICATE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT ON THE ACCOUNTS OF THE 21 LOCAL GOVERNMENT COUNCILS TO THE HONOURABLE MEMBERS OF ADAMAWA STATE HOUSE OF ASSEMBLY FOR THE YEAR ENDED 31ST DECEMBER 2018

The Auditor General audited the books of accounts and reviewed the audited financial statements of each of the 21 Local Governments Councils ("Councils") of Adamawa State and consolidated the audited financial statements for the year ended 31st December, 2018 set out in pages **19 to 23** in accordance with 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. The Consolidated Financial Statements comprise of the Consolidated Statement of Cash Flows, Consolidated Statement of Financial Position, Consolidated Statement of Income and Expenditure, and Notes to the Consolidated Financial Statements set out in pages **24 to 32**. The individual and consolidated financial statements of the 21 local governments are prepared in compliance with International Public Sector Accounting Standards – Cash Basis. Additional presentation is made in form of Consolidated Statements of Consolidated Revenue Fund and Capital Development Fund. Part II **pages 160 to 210** contains the management report.

Responsibility of the Local Government Councils

Each local government council is responsible for the preparation and fair presentation of its financial statements in accordance with International Public Sector Accounting Standards (IPSAS) - Cash Basis, Adamawa State Financial Memorandum (FM) and the laws. This responsibility includes maintaining internal control relevant to the preparation of financial statements that are free of material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies that are consistent with IPSAS – Cash Basis; and making accounting estimates that are reasonable in the circumstances.

Responsibility of External Auditors

The responsibility of the external auditors is to express an opinion on the financial statements of each local government council based on their audit in accordance with International Standards on Auditing (Adapted as Nigerian Standards on Auditing) relevant to public sector. Those standards require that the external auditors plan and perform the audit to obtain reasonable, but not absolute, assurance whether the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Council's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Councils and the overall presentation of the financial statements.

Responsibility of Auditor General

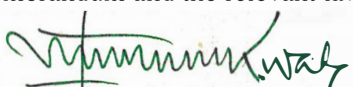
The Auditor General responsible for undertaking regularity and performance audits in compliance with International Standards of Supreme Audit Institutions (ISSAIs) - "INTOSAI Auditing Standards" and the relevant laws stated in paragraph one (1) above on the accounts and financial management of the 21 local government councils and review of their respective audited financial statements. Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the opinion of the Auditor General on the consolidated financial statements of the 21 local government councils.

During the year, I successfully completed reviews of activity-based audit, performance audit, financial statements assessment audit and compliance audit. The Financial statements for each of the 21 local governments show completely and distinctly the financial allocation received from the State – Local Government Joint Accounts and Allocation Committee (SLJAAC).

Opinion

In my opinion, the individual financial statements give a true and fair view of the financial position of each Council as of December 31, 2018, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards – Cash Basis, Financial Memorandum and the relevant laws.

OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
YOLA
ADAMAWA STATE


SINI ZIRA KWABE
AUDITOR GENERAL (LGs)
ADAMAWA STATE

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Local Government Councils 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 Generally Accepted Accounting Principles (GAAP) and also comply with Cash Basis 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

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

**CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR
ENDED 31ST DECEMBER 2018**

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	41,208,679,128.12	8,293,206,040.68
Independent Revenue	1,538,001,174.53	285,290,516.81
Total Receipts	42,746,680,302.65	8,578,496,557.49
Payments		
Personnel Cost	(8,263,192,774.80)	(5,788,385,079.87)
Social Benefits	(10,455,520.00)	-
Overhead Cost	(8,987,899,221.29)	(2,227,993,333.00)
Loans and Advances	(805,649.14)	-
Grants and Contributions	(20,107,539,050.24)	(45,584,317.00)
Subsidies	(126,226,124.10)	-
Transfers to other funds	-	-
BTL Payments	-	-
Total Payments	(37,496,118,339.58)	(8,061,962,729.87)
Net Cash flow from Operating Activities	5,250,561,963.08	516,533,827.62
Investing Activities		
Purchase of Fixed Assets	(1,800,016,939.66)	(662,759.64)
Construction/Provision of Fixed Assets	(2,583,885,109.49)	(503,864,313.69)
Rehabilitation/Repairs of Fixed Assets	(365,288,666.86)	-
Preservation of the Environment	-	(4,657,599.52)
Acquisition of Non Tangible Assets	(60,386,663.33)	-
Net Cash Flow from Investing Activities	(4,809,577,379.33)	(509,184,672.84)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	4,500,000.00
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(499,254,438.97)	-
Net Cash Flow from Financing Activities	(499,254,438.97)	4,500,000.00
Net Surplus/(Deficit) for the Year	(58,269,855.23)	11,849,154.78
Add: Opening Balance	69,313,123.39	57,463,968.61
Closing Cash Balance	11,043,268.16	69,313,123.39

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31st
DECEMBER, 2018**

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	16	11,043,268.16	69,313,123.39
TOTAL ASSETS		11,043,268.16	69,313,123.39
LIABILITIES			
Public Funds	24	11,043,268.16	69,313,123.39
TOTAL LIABILITIES		11,043,268.16	69,313,123.39

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

	NOTES	APPROVED BUDGET 2018	FINALBUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE		5,211,139.29	5,211,139.29	69,313,123.39		57,463,968.61
Add: Revenue						
REVENUE						
Statutory Revenue	1	50,261,721,926.07	50,261,721,926.07	41,208,679,128.12	(9,053,042,797.95)	8,293,206,040.68
Independent Revenue	2	3,317,480,713.23	3,317,480,713.23	1,538,001,174.53	(1,779,479,538.69)	285,290,516.81
Capital Receipts and Other Revenue Sources	3	19,523,013,954.13	19,523,013,954.13	-	(19,523,013,954.13)	4,500,000.00
TOTAL REVENUE		73,102,216,593.43	73,102,216,593.43	42,746,680,302.65	(30,355,536,290.77)	8,582,996,557.49
TOTAL RECEIPTS		73,107,427,732.71	73,107,427,732.71	42,815,993,426.04	(30,355,536,290.77)	8,640,460,526.10
EXPENDITURE						
Personnel Cost	5	21,609,003,623.94	19,185,634,726.57	8,263,192,774.80	10,922,441,951.77	5,788,385,079.87
Social Benefits	7	500,000.00	10,500,000.00	10,455,520.00	44,480.00	-
Overhead Cost	8	14,211,223,984.12	13,313,266,098.71	8,987,899,221.29	4,325,366,877.42	2,227,993,333.00
Loans and Advances	9	6,945,000.00	7,615,000.00	805,649.14	6,809,350.86	-
Grants and Contributions	10	2,716,239,925.14	22,029,729,789.66	20,107,539,050.24	1,922,190,739.41	45,584,317.00
Subsidies	11	457,529,756.04	246,616,721.66	126,226,124.10	120,390,597.55	-
Public Debt Charges	12	2,654,679,266.06	1,383,059,927.51	499,254,438.97	883,805,488.54	-
TOTAL OPERATING EXPENDITURE		41,656,121,555.31	56,176,422,264.10	37,995,372,778.55	18,181,049,485.56	8,061,962,729.87
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		31,451,306,177.41	16,931,005,468.61	4,820,620,647.49	(48,536,585,776.33)	578,497,796.23
CAPITAL EXPENDITURE						
Purchase of Fixed Assets		4,513,028,119.21	2,899,413,998.20	1,800,016,939.66	1,099,397,058.54	662,759.64
Construction/Provision of Fixed Assets		22,313,825,083.37	10,366,114,946.32	2,583,885,109.49	7,782,229,836.83	503,864,313.69
Rehabilitation/Repairs of Fixed Assets		2,150,028,032.48	2,341,915,408.09	365,288,666.86	1,976,626,741.23	-
Preservation of the Environment		490,790,000.00	525,650,000.00	-	525,650,000.00	4,657,599.52
Acquisition of Non Tangible Assets		1,983,634,942.35	797,911,116.00	60,386,663.33	737,524,452.67	-
TOTAL CAPITAL EXPENDITURE	15	31,451,306,177.41	16,931,005,468.61	4,809,577,379.33	12,121,428,089.27	509,184,672.84
SURPLUS/(DEFICIT)		(0.00)	0.00	11,043,268.16		69,313,123.39

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

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE		5,211,139.29	5,211,139.29	69,313,123.39	-	57,463,968.61
Add: Revenue						
REVENUE						
Statutory Revenue	1	50,261,721,926.07	50,261,721,926.07	41,208,679,128.12	(9,053,042,797.95)	8,293,206,040.68
Independent Revenue	2	3,317,480,713.23	3,317,480,713.23	1,538,001,174.53	(1,779,479,538.69)	285,290,516.81
TOTAL REVENUE		53,584,413,778.58	53,584,413,778.58	42,815,993,426.04	(10,832,522,336.64)	8,635,960,526.10
EXPENDITURE						
Personnel Cost	5	21,609,003,623.94	19,185,634,726.57	8,263,192,774.80	10,922,441,951.77	5,788,385,079.87
Government Contribution to Pension	6	-	-	-	-	-
Social Benefits	7	500,000.00	10,500,000.00	10,455,520.00	44,480.00	-
Overhead Cost	8	14,211,223,984.12	13,313,266,098.71	8,987,899,221.29	4,325,366,877.42	2,227,993,333.00
Loans and Advances	9	6,945,000.00	7,615,000.00	805,649.14	6,809,350.86	-
Grants and Contributions	10	2,716,239,925.14	22,029,729,789.66	20,107,539,050.24	1,922,190,739.41	45,584,317.00
Subsidies	11	457,529,756.04	246,616,721.66	126,226,124.10	120,390,597.55	-
Public Debt Charges	12	2,654,679,266.06	1,383,059,927.51	499,254,438.97	883,805,488.54	-
TOTAL OPERATING EXPENDITURE		41,656,121,555.31	56,176,422,264.10	37,995,372,778.55	18,181,049,485.56	8,061,962,729.87
BALANCE FOR THE PERIOD BEFORE TRANSFERS				4,820,620,647.49		573,997,796.23
TRANSFERS						
Transfer to Capital Development Fund				(4,820,113,814.45)		(504,684,672.84)
Transfer from Capital Development Fund				-		-
TRANSFERS TOTAL				(4,820,113,814.45)		(504,684,672.84)
CLOSING BALANCE				506,833.04		69,313,123.39

**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR
ENDED 31ST DECEMBER 2018**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE		-	-	0.00	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				4,820,113,814.45		504,684,672.84
Capital Receipts and Other Revenue Sources	3	19,523,013,954.13	19,523,013,954.13	-	(19,523,013,954.13)	4,500,000.00
CAPITAL RECEIPTS SUB-TOTAL		19,523,013,954.13	19,523,013,954.13	4,820,113,814.45	(19,523,013,954.13)	509,184,672.84
Transfer to Consolidated Revenue Fund		-	-	-	-	-
TOTAL CAPITAL REVENUE AVAILABLE		19,523,013,954.13	19,523,013,954.13	4,820,113,814.45		509,184,672.84
CAPITAL EXPENDITURE	15					
Purchase of Fixed Assets - General		4,513,028,119.21	2,899,413,998.20	1,800,016,939.66	1,099,397,058.54	662,759.64
Construction/Provision of Fixed Assets - General		22,313,825,083.37	10,366,114,946.32	2,583,885,109.49	7,782,229,836.83	503,864,313.69
Rehabilitation/Repairs of Fixed Assets - General		2,150,028,032.48	2,341,915,408.09	365,288,666.86	1,976,626,741.23	-
Preservation of the Environment - General		490,790,000.00	525,650,000.00	-	525,650,000.00	4,657,599.52
Acquisition of Non Tangible Assets		1,983,634,942.35	797,911,116.00	60,386,663.33	737,524,452.67	-
TOTAL CAPITAL EXPENDITURE		31,451,306,177.41	16,931,005,468.61	4,809,577,379.33	12,121,428,089.27	509,184,672.84
CLOSING BALANCE		-	-	10,536,435.12		0.00

NOTES TO THE FINANCIAL STATEMENTS

Note 1 - Statutory Revenue	ACTUAL 2018	ACTUAL 2017
Demsa	2,045,976,932.84	433,226,254.40
Fufore	2,435,017,261.22	189,007,103.84
Ganye	2,100,052,539.39	766,556,286.72
Girei	1,858,397,565.78	142,802,587.00
Gombi	1,855,484,627.75	161,921,551.00
Guyuk	1,983,507,491.25	400,912,264.41
Hong	2,119,397,672.78	156,571,929.00
Jada	2,199,144,681.39	628,915,399.73
Lamurde	1,751,855,365.68	484,624,386.94
Madagali	1,792,155,308.18	707,094,545.98
Maiha	1,743,443,943.93	566,131,475.12
Mayo Belwa	2,001,453,955.23	508,260,768.56
Michika	1,953,157,923.47	824,502,677.06
Mubi North	1,877,252,220.56	176,595,383.00
Mubi South	1,756,379,434.48	127,157,937.60
Numan	1,656,375,156.15	476,617,366.88
Shelleng	1,880,198,925.35	526,464,547.34
Song	2,307,225,688.36	174,190,837.00
Toungo	1,923,118,372.50	528,305,292.92
Yola North	1,984,673,535.69	158,345,922.47
Yola South	1,984,410,526.15	155,001,523.71
	41,208,679,128.12	8,293,206,040.68

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 2 - Independent Revenue			
Demsa	90,926,215.20		28,371,870.00
Fufore	99,401,540.04		25,013,035.83
Ganye	52,776,185.60		2,357,453.98
Girei	87,767,478.49		26,442,201.00
Gombi	49,947,346.94		27,130,800.00
Guyuk	60,619,195.00		790,496.84
Hong	34,883,322.76		27,690,947.00
Jada	38,262,110.80		1,487,445.84
Lamurde	35,653,998.21		5,292,599.86
Madagali	52,965,400.00		7,772,021.00
Maiha	88,110,873.58		14,733,350.00
Mayo Belwa	121,833,449.12		39,000.00
Michika	24,741,527.80		5,973,630.00
Mubi North	40,350,208.80		2,396,560.00
Mubi South	161,216,153.34		19,569,335.00
Numan	34,899,168.84		4,913,618.91
Shelleng	49,041,700.00		767,122.07
Song	72,809,400.00		30,397,154.00
Toungo	50,955,300.00		1,709,566.48
Yola North	164,570,900.00		33,771,079.00
Yola South	126,269,700.00		18,671,230.00
	1,538,001,174.53		285,290,516.81
Note 3 - Capital Receipts and Other Revenue Sources			
	ACTUAL 2018		ACTUAL 2017
Yola South			4,500,000.00
	-		4,500,000.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 5 - Personnel Cost		
	ACTUAL 2018	ACTUAL 2017
Demsa	342,593,144.24	261,247,599.99
Fufore	446,390,995.80	87,963,035.84
Ganye	430,531,164.70	323,691,508.73
Girei	403,245,718.69	89,705,419.00
Gombi	392,899,905.00	84,264,530.00
Guyuk	316,295,888.00	226,871,074.49
Hong	266,671,988.61	87,943,148.20
Jada	503,989,010.91	445,868,761.29
Lamura	391,061,794.36	319,572,148.92
Madagali	342,447,260.75	650,234,075.00
Maiha	317,016,439.54	541,506,814.00
Mayo Belwa	452,142,475.40	319,596,132.55
Michika	492,836,819.78	830,565,356.00
Mubi North	419,751,267.95	120,851,979.21
Mubi South	386,952,351.17	72,273,365.31
Numan	360,997,342.90	319,074,710.69
Shelleng	445,695,253.62	349,229,968.79
Song	385,019,529.23	108,363,118.00
Toungo	423,938,966.23	363,892,364.88
Yola North	348,598,574.84	100,232,681.63
Yola South	394,116,883.07	85,437,287.35
	8,263,192,774.80	5,788,385,079.87
Note 7 - Social Benefits		
	ACTUAL 2018	ACTUAL 2017
Shelleng	10,455,520.00	
	10,455,520.00	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 8 - Overhead Cost			
		ACTUAL 2018	ACTUAL 2017
Demsa		448,447,566.81	154,792,999.60
Fufore		652,349,175.32	65,328,795.57
Ganye		562,358,114.37	398,531,799.27
Girei		327,996,815.21	37,035,410.00
Gombi		385,291,685.01	96,796,337.05
Guyuk		588,179,614.19	135,198,467.92
Hong		371,163,155.93	76,853,188.16
Jada		476,602,935.46	142,707,837.13
Lamurde		457,845,779.79	131,977,882.41
Madagali		405,759,676.87	59,439,005.00
Maiha		441,475,847.93	38,541,252.00
Mayo Belwa		166,356,006.72	145,934,947.06
Michika		211,971,698.76	-
Mubi North		377,562,116.10	43,883,928.43
Mubi South		310,398,977.38	63,372,209.36
Numan		352,462,309.35	125,668,991.54
Shelleng		491,855,618.96	137,633,839.51
Song		711,828,802.80	70,475,523.00
Toungo		578,501,098.24	128,526,898.40
Yola North		391,734,938.60	106,171,246.57
Yola South		277,757,287.49	69,122,775.00
		8,987,899,221.29	2,227,993,333.00
Note 9 - Loans and Advances			
		ACTUAL 2018	ACTUAL 2017
Jada		805,649.14	-
		805,649.14	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 10 - Grants and Contributions			
		ACTUAL 2018	ACTUAL 2017
Demsa		1,059,074,558.03	-
Fufore		1,085,158,137.64	3,737,300.00
Ganye		907,089,183.33	-
Girei		981,349,646.82	10,928,845.00
Gombi		946,803,143.73	2,363,200.00
Guyuk		834,817,209.23	-
Hong		1,329,420,011.42	2,000,522.00
Jada		1,052,284,268.88	-
Lamurde		719,252,040.35	-
Madagali		953,810,184.86	-
Maiha		720,263,619.05	-
Mayo Belwa		1,212,606,373.37	-
Michika		1,179,881,666.17	-
Mubi North		906,659,259.83	631,000.00
Mubi South		789,350,308.49	516,000.00
Numan		793,603,313.52	-
Shelleng		775,685,111.46	-
Song		949,288,799.57	12,939,350.00
Toungo		675,406,922.06	-
Yola North		1,100,527,215.57	-
Yola South		1,135,208,076.86	12,468,100.00
		20,107,539,050.24	45,584,317.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 12 - Public Debt Charges	ACTUAL 2018	ACTUAL 2017
Demsa	19,694,621.40	-
Fufore	29,590,910.36	-
Ganye	23,930,890.74	-
Girei	14,551,415.10	-
Gombi	16,862,379.40	-
Guyuk	25,432,686.96	-
Hong	15,481,366.72	-
Jada	18,979,981.11	-
Lamurde	19,449,317.75	-
Madagali	13,237,628.48	-
Maiha	145,678,041.90	-
Mayo Belwa	8,273,252.65	-
Michika	7,307,198.34	-
Mubi North	16,663,315.74	-
Mubi South	16,987,611.89	-
Numan	14,950,620.23	-
Shelleng	19,902,493.47	-
Song	29,223,286.49	-
Toungo	25,528,386.38	-
Yola North	8,636,415.96	-
Yola South	8,892,617.90	-
	499,254,438.97	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 15 - Capital Expenditure	ACTUAL 2018	ACTUAL 2017
Demsa	261,517,523.75	45,400,624.81
Fufore	337,351,218.63	31,087,340.00
Ganye	226,323,536.17	45,932,421.70
Girei	221,186,194.66	24,117,959.00
Gombi	158,446,278.74	9,780,500.00
Guyuk	286,825,265.59	39,483,218.84
Hong	167,129,885.38	18,899,159.64
Jada	181,674,979.12	41,676,247.15
Lamurde	194,613,768.75	38,542,682.42
Madagali	125,648,066.74	8,730,300.00
Maiha	200,695,120.62	-
Mayo Belwa	281,634,410.85	42,618,688.95
Michika	83,950,561.89	-
Mubi North	191,087,623.96	13,627,150.00
Mubi South	405,856,910.49	10,833,375.00
Numan	164,804,544.87	36,637,283.56
Shelleng	177,064,547.68	40,367,861.11
Song	293,007,328.29	12,810,000.00
Toungo	262,135,560.21	37,534,860.67
Yola North	296,354,196.49	-
Yola South	292,269,856.47	11,105,000.00
	4,809,577,379.33	509,184,672.84

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 16 - Cash and Bank Balances		
	ACTUAL 2018	ACTUAL 2017
Demsa	5,400.13	1,051,877.03
Fufore	(810,500.40)	25,560,920.81
Ganye	84,002.51	5,534,800.34
Girei	198,267.77	7,240,718.17
Gombi	30,091.92	571,393.64
Guyuk	8,620.94	15,984,203.08
Hong	135,339.06	926,278.00
Jada	231,003.73	3,542,952.88
Lamurde	19,526.98	1,272,592.76
Madagali	1,399,995.96	1,633,186.98
Maiha	844,143.10	1,591,931.12
Mayo Belwa	19,459.71	526,411.13
Michika	18,242.20	523,742.06
Mubi North	776,312.13	500,416.80
Mubi South	2,722,961.95	385,526.83
Numan	35,014.31	605,885.98
Shelleng	2,903,885.97	1,013,912.38
Song	1,842,197.01	1,028.19
Toungo	9,285.91	30,329.37
Yola North	568,634.04	192,756.00
Yola South	1,383.23	622,259.84
	11,043,268.16	69,313,123.39

NOTES TO THE FINANCIAL STATEMENTS CONT'D

Note 24 - Public Funds	ACTUAL 2018	ACTUAL 2017
Demsa	5,400.13	1,051,877.03
Fufore	(810,500.40)	25,560,920.81
Ganye	84,002.51	5,534,800.34
Girei	198,267.77	7,240,718.17
Gombi	30,091.92	571,393.64
Guyuk	8,620.94	15,984,203.08
Hong	135,339.06	926,278.00
Jada	231,003.73	3,542,952.88
Lamurde	19,526.98	1,272,592.76
Madagali	1,399,995.96	1,633,186.98
Maiha	844,143.10	1,591,931.12
Mayo Belwa	19,459.71	526,411.13
Michika	18,242.20	523,742.06
Mubi North	776,312.13	500,416.80
Mubi South	2,722,961.95	385,526.83
Numan	35,014.31	605,885.98
Shelleng	2,903,885.97	1,013,912.38
Song	1,842,197.01	1,028.19
Toungo	9,285.91	30,329.37
Yola North	568,634.04	192,756.00
Yola South	1,383.23	622,259.84
	11,043,268.16	69,313,123.39

SCHEDULE OF DETAILED STATUTORY REVENUE BY LOCAL GOVERNMENT FOR THE YEAR 2018

LG NAME/ DESCRIPTION	STATUTORY ALLOCATION	EXCESS PETROLEUM PROFIT TAX (PPT REVENUE)	EXCHANGE DIFFERENCE	RECOVERED EXCESS BANK CHARGES	LOCAL GOVERNMENT SHARE OF VAT	TOTAL STATUTORY REVENUE
DEMSA	1,608,535,276.49	7,135,190.68	42,988,822.03	802,879.03	386,514,764.61	2,045,976,932.84
FUFORE	1,965,062,920.40	8,716,687.06	52,517,182.16	980,835.52	407,739,636.09	2,435,017,261.22
GANYE	1,673,251,639.70	7,422,261.53	44,718,395.65	835,181.36	373,825,061.15	2,100,052,539.39
GIREI	1,464,955,919.79	6,498,296.91	39,151,599.71	731,213.30	347,060,536.07	1,858,397,565.77
GOMBI	1,449,626,378.85	6,430,297.65	38,741,910.86	723,561.76	359,962,478.62	1,855,484,627.75
GUYUK	1,549,859,491.52	6,874,914.81	41,420,685.50	773,591.79	384,578,807.63	1,983,507,491.25
HONG	1,688,168,581.30	7,488,430.55	45,117,057.51	842,626.94	377,780,976.48	2,119,397,672.78
JADA	1,765,965,161.90	7,833,523.04	47,196,205.82	881,458.07	377,268,332.57	2,199,144,681.39
YOLANORTH	1,535,418,843.24	6,810,858.53	41,034,752.73	766,383.93	400,642,697.26	1,984,673,535.69
LAMURDE	1,374,765,652.55	6,098,228.13	36,741,224.65	686,196.04	333,564,064.31	1,751,855,365.68
MADAGALI	1,397,069,299.69	6,197,163.33	37,337,299.50	697,328.60	350,854,217.06	1,792,155,308.18
MAIHA	1,367,820,782.90	6,067,421.86	36,555,619.90	682,729.58	332,317,389.69	1,743,443,943.93
MAYO/BELWA	1,586,017,604.32	7,035,306.09	42,387,027.19	791,639.63	365,222,377.99	2,001,453,955.23
MICHIKA	1,537,550,138.15	6,820,312.59	41,091,712.52	767,447.74	366,928,312.48	1,953,157,923.47
MUBI NORTH	1,467,192,780.40	6,508,219.24	39,211,380.78	732,329.80	363,607,510.34	1,877,252,220.56
MUBI SOUTH	1,366,873,440.38	6,063,219.61	36,530,301.76	682,256.75	346,230,215.98	1,756,379,434.48
NUMAN	1,299,017,768.02	5,762,223.39	34,716,829.02	648,387.48	316,229,948.24	1,656,375,156.15
SHELLENG	1,471,573,271.32	6,527,650.37	39,328,451.41	734,516.28	362,035,035.97	1,880,198,925.35
SONG	1,852,295,628.96	8,216,470.01	49,503,424.18	924,548.76	396,285,616.45	2,307,225,688.36
TOUNGO	1,587,011,446.67	7,039,714.60	42,413,588.03	792,135.70	285,861,487.51	1,923,118,372.50
YOLASOUTH	1,537,933,825.26	6,822,014.57	41,101,966.78	767,639.25	397,785,080.29	1,984,410,526.15
TOTAL	32,545,965,851.79	144,368,404.55	869,805,437.68	16,244,887.30	7,632,294,546.79	41,208,679,128.11

SCHEDULE OF DETAILED CASH AND BANK BALANCES BY LOCAL GOVERNMENT

DEMSA		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	5,400.13	1,051,877.03
		5,400.13	1,051,877.03
FUFORE		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	26,276.87	26,526,980.16
	Fufore Microfinance Bank Account	(836,777.27)	(966,059.35)
		(810,500.40)	25,560,920.81
GANYE		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank (Main)	9,817.10	5,515,495.98
	First Bank (Revenue)	74,185.41	19,304.36
		84,002.51	5,534,800.34
GIREI		2018	2017
		₦	₦
	Cash Account	348,890.00	-
	First Bank Account	12,200.75	7,426,422.73
	Girei Microfinance Bank Account	(162,822.97)	(185,704.56)
		198,267.78	7,240,718.17

**SCHEDULE OF DETAILED CASH AND BANK BALANCES BY
LOCAL GOVERNMENT CONT'D**

GOMBI		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	1,172.11	2,066.11
	UBA Bank Account	20,752.81	561,160.53
	Gudusisa Microfinance Bank	8,167.00	8,167.00
		30,091.92	571,393.64
GUYUK		2018	2017
		₦	₦
	Cash Account	-	-
	Union Bank Account (Main)	64.38	15,532,399.99
	Union Bank Account (Revenue)	8,556.56	451,803.09
		8,620.94	15,984,203.08
HONG		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	135,339.06	926,278.00
		135,339.06	926,278.00
JADA		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	4,358.73	3,500,475.38
	Standard Microfinance Bank	226,645.00	42,477.50
		231,003.73	3,542,952.88

**SCHEDULE OF DETAILED CASH AND BANK BALANCES BY
LOCAL GOVERNMENT CONT'D**

LAMURDE		2018	2017
		₦	₦
	Cash Account	-	-
	Union Bank Account	19,526.98	1,272,592.76
		19,526.98	1,272,592.76
MADAGALI		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	1,399,995.96	1,633,186.98
		1,399,995.96	1,633,186.98
MAIHA		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	844,143.10	1,591,931.12
		844,143.10	1,591,931.12
MAYO BELWA		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	19,459.71	526,411.13
		19,459.71	526,411.13

**SCHEDULE OF DETAILED CASH AND BANK BALANCES BY
LOCAL GOVERNMENT CONT'D**

MICHIKA		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	18,242.20	523,742.06
		18,242.20	523,742.06
MUBI NORTH		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	772,218.86	500,416.80
	Unity Bank Account	4,093.27	-
		776,312.13	500,416.80
MUBI SOUTH		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	1,409,023.55	203,760.43
	Zenith Bank Account	1,313,938.40	181,766.40
		2,722,961.95	385,526.83
NUMAN		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	35,014.31	605,885.98
		35,014.31	605,885.98

**SCHEDULE OF DETAILED CASH AND BANK BALANCES BY
LOCAL GOVERNMENT CONT'D**

SHELLENG		2018	2017
		₦	₦
	Cash Account	439,655.00	-
	First Bank Account	2,464,230.97	1,013,912.38
		2,903,885.97	1,013,912.38
SONG			
		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	1,842,197.01	1,028.19
		1,842,197.01	1,028.19
TOUNGO			
		2018	2017
		₦	₦
	Cash Account	-	-
	First Bank Account	10.63	30,329.37
	Bonghe Microfinance Bank	9,275.28	
		9,285.91	30,329.37
YOLA NORTH			
		2018	2017
		₦	₦
	Cash Account	285,000.00	-
	UBA Bank Account	9,220.38	137,836.00
	ECO Bank Account	91,453.12	2,297.00
	Sterling Bank (Revenue Account)	182,960.54	52,623.00
		568,634.04	192,756.00
YOLA SOUTH			
		2018	2017
		₦	₦
	Cash Account	-	-
	Fidelity Bank Account (Main)	1,031.78	536,808.39
	Fidelity Bank Account (Revenue)	351.45	85,451.45
		1,383.23	622,259.84

SUMMARY OF TOTAL REVENUE BY ECONOMIC LINE ITEMS

DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
	₦	₦	₦	₦	₦
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
Local Government Share of FAAC	35,236,338,204.34	35,236,338,204.34	32,545,965,851.79	(2,690,372,352.55)	6,318,683,766.15
Allocation from State Government	4,401,932,350.78	4,401,932,350.78	-	(4,401,932,350.78)	1,537,430,477.73
Excess Petroleum Profit Tax (PPT Revenue)	356,917,957.61	356,917,957.61	144,368,404.55	(212,549,553.06)	-
Exchange Difference	-	-	869,805,437.68	869,805,437.68	-
Refund from Paris Club	170,792,209.88	170,792,209.88	-	(170,792,209.88)	-
Recovered Excess Bank Charges	-	-	16,244,887.30	16,244,887.30	-
Equalisation	-	-	-	-	-
Budget Augmentation	-	-	-	-	-
Refund From Federal Government	-	-	-	-	-
Stabilization Fund Receipts	870,563,549.85	870,563,549.85	-	(870,563,549.85)	-
Local Government Share of VAT	4,283,290,331.62	4,283,290,331.62	7,632,294,546.79	3,349,004,215.17	109,728,972.24
Local Government Share of Excess Crude Account	4,941,887,321.98	4,941,887,321.98	-	(4,941,887,321.98)	327,362,824.56
STATUTORY REVENUE TOTAL	50,261,721,926.07	50,261,721,926.07	41,208,679,128.12	(9,053,042,797.95)	8,293,206,040.68
INDEPENDENT REVENUE					
Personal Taxes	635,129,924.81	635,129,924.81	441,002,265.78	(194,127,659.02)	48,149,877.46
Licences - General	741,735,660.08	741,735,660.08	374,603,826.45	(367,131,833.62)	46,859,935.54
Fees - General	783,743,117.33	783,743,117.33	226,038,416.91	(557,704,700.42)	12,067,466.00
Fines - General	2,897,236.50	2,897,236.50	120,747,600.00	117,850,363.50	18,930,363.57
Sales - General	260,453,643.00	260,453,643.00	125,597,225.64	(134,856,417.36)	-
Earnings - General	534,120,091.51	534,120,091.51	91,201,826.75	(442,918,264.76)	92,492,647.90
Rent on Government Buildings - General	60,929,863.01	60,929,863.01	-	(60,929,863.01)	9,818,000.00
Rent on Land & Others - General	119,773,594.36	119,773,594.36	1,724,700.00	(118,048,894.36)	10,332,090.00
Repayments - General	5,154,122.47	5,154,122.47	128,600.00	(5,025,522.47)	-
Investment Income	24,638,285.38	24,638,285.38	-	(24,638,285.38)	-
Interest Earned	43,012,586.31	43,012,586.31	818,100.00	(42,194,486.31)	1,509,500.00
Rates	46,474,338.58	46,474,338.58	81,562,700.00	35,088,361.43	10,407,874.38
Miscellaneous	59,418,249.91	59,418,249.91	74,575,913.00	15,157,663.09	34,722,761.96
INDEPENDENT REVENUE TOTAL	3,317,480,713.23	3,317,480,713.23	1,538,001,174.53	(1,779,479,538.69)	285,290,516.81
OTHER REVENUE SOURCES AND CAPITAL					
Domestic Loans/ Borrowings Receipt	17,791,646,230.26	17,791,646,230.26	-	(17,791,646,230.26)	4,500,000.00
OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL	19,523,013,954.13	19,523,013,954.13	-	(19,523,013,954.13)	4,500,000.00
TOTAL REVENUE	73,102,216,593.43	73,102,216,593.43	42,746,680,302.65	(30,355,536,290.77)	8,582,996,557.49

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		2018				
		₦	₦	₦	₦	₦
1	REVENUE					
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
110101	LOCAL GOVERNMENT SHARE OF FAAC	-	-	-	-	-
11010101	Local Government Share of FAAC	35,236,338,204.34	35,236,338,204.34	32,545,965,851.79	(2,690,372,352.55)	6,318,683,766.15
11010104	Allocation from State Government	4,401,932,350.78	4,401,932,350.78	-	(4,401,932,350.78)	1,537,430,477.73
11010105	Excess Petroleum Profit Tax (PPT Revenue)	356,917,957.61	356,917,957.61	144,368,404.55	(212,549,553.06)	-
11010106	Exchange Difference	-	-	869,805,437.68	869,805,437.68	-
11010107	Refund from Paris Club	170,792,209.88	170,792,209.88	-	(170,792,209.88)	-
11010108	Recovered Excess Bank Charges	-	-	16,244,887.30	16,244,887.30	-
11010109	Equalisation	-	-	-	-	-
11010110	Budget Augmentation	-	-	-	-	-
11010111	Refund from Federal Government	-	-	-	-	-
11010112	Stabilization Fund Receipts	870,563,549.85	870,563,549.85	-	(870,563,549.85)	-
110102	GOVERNMENT SHARE OF VAT	-	-	-	-	-
11010201	Local Government Share of VAT	4,283,290,331.62	4,283,290,331.62	7,632,294,546.79	3,349,004,215.17	109,728,972.24
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	-	-	-	-	-
11010303	Local Government Share of Excess Crude Account	4,941,887,321.98	4,941,887,321.98	-	(4,941,887,321.98)	327,362,824.56
	STATUTORY REVENUE TOTAL	50,261,721,926.07	50,261,721,926.07	41,208,679,128.12	(9,053,042,797.95)	8,293,206,040.68
12	INDEPENDENT REVENUE	-	-	-	-	-
1201	TAX REVENUE	-	-	-	-	-
120101	PERSONAL TAXES	-	-	-	-	-
12010101	Community Development/Poll Tax	238,384,039.93	238,384,039.93	157,185,100.00	(81,198,939.93)	7,292,395.35
12010104	Arrears: Community or Poll Tax	6,045,800.00	6,045,800.00	34,669,400.00	28,623,600.00	9,886,790.69
12010105	Dev. Tax or Levy	31,265,155.50	31,265,155.50	32,326,100.00	1,060,944.50	12,184,836.04
12010106	Arrears: Dev. Tax or Levy	398,082.00	398,082.00	8,329,100.00	7,931,018.00	11,000,381.38
12010107	Cattle Tax (Where Applicable)	95,388,967.23	95,388,967.23	87,237,900.00	(8,151,067.23)	4,285,034.00
12010108	Arrears: Cattle Tax (Where Applicable)	3,816,694.00	3,816,694.00	14,086,400.00	10,269,706.00	1,741,200.00
12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	39,836,599.60	39,836,599.60	34,891,325.03	(4,945,274.57)	941,850.00
12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	3,252,100.00	3,252,100.00	10,857,344.12	7,605,244.12	817,390.00
12010111	Produce Sales Tax	167,459,345.55	167,459,345.55	36,255,368.84	(131,203,976.71)	-
12010112	Entertainment Tax	49,283,141.00	49,283,141.00	25,164,227.79	(24,118,913.21)	-
	PERSONAL TAXES TOTAL	635,129,924.81	635,129,924.81	441,002,265.78	(194,127,659.02)	48,149,877.46
1202	NON-TAX REVENUE	-	-	-	-	-
120201	LICENCES - GENERAL	-	-	-	-	-
12020102	Goldsmiths & Gold Dealer Licenses	16,822,393.31	16,822,393.31	8,419,800.00	(8,402,593.31)	-
12020105	Radio/Television Station Licenses	13,140,509.50	13,140,509.50	7,097,800.00	(6,042,709.50)	200,000.00
12020107	Boats & Canoe (Small Craft) License	22,284,575.25	22,284,575.25	11,378,498.21	(10,906,077.04)	4,683,887.10
12020109	Registration of Voluntary Organizations	19,190,915.56	19,190,915.56	10,041,400.00	(9,149,515.56)	-
12020110	Inland Water-Way License	20,021,750.00	20,021,750.00	8,702,200.00	(11,319,550.00)	-
12020111	Bake House License	30,864,736.80	30,864,736.80	14,253,900.00	(16,610,836.80)	20,000.00
12020112	Bicycles License & Hire Permits	8,333,199.19	8,333,199.19	5,217,862.14	(3,115,337.06)	5,520,754.57
12020113	Brickmaking, Etc License	19,509,992.00	19,509,992.00	8,541,000.00	(10,968,992.00)	-
12020114	Cart Licenses	7,394,453.75	7,394,453.75	2,853,400.00	(4,541,053.75)	2,967,350.00
12020115	Dane Gun Licenses	16,192,976.37	16,192,976.37	6,851,000.00	(9,341,976.37)	200,000.00
12020116	Cattle Dealer Licenses	81,463,106.60	81,463,106.60	16,371,900.00	(65,091,206.60)	962,250.00

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

12020117	Dried Fish & Meat Licenses	21,608,776.00	21,608,776.00	7,719,200.00	(13,889,576.00)	250,620.00
12020118	Pet (Dog) Licenses	8,211,737.00	8,211,737.00	3,825,300.00	(4,386,437.00)	800,000.00
12020119	Fishing Permits	35,682,425.24	35,682,425.24	17,730,100.00	(17,952,325.24)	-
12020120	Hawker'S Permits	23,655,291.86	23,655,291.86	14,545,800.00	(9,109,491.86)	610,400.00
12020121	Hunting Permits	7,526,009.79	7,526,009.79	4,275,900.00	(3,250,109.79)	-
12020122	Produce Buying Licenses	119,588,720.90	119,588,720.90	68,034,400.00	(51,554,320.90)	7,295,281.00
12020123	Animal Health Certificate Licenses	13,701,261.00	13,701,261.00	6,302,900.00	(7,398,361.00)	-
12020124	Abattoir/Slaughter Licenses	33,747,159.01	33,747,159.01	19,495,500.00	(14,251,659.01)	3,192,252.00
12020125	Renewal of Fisher Licenses	4,107,959.96	4,107,959.96	2,828,200.00	(1,279,759.96)	-
12020126	Hiring Services	50,248,593.75	50,248,593.75	26,471,100.00	(23,777,493.75)	7,450,814.87
12020127	Borehole Drilling Licenses	19,643,481.00	19,643,481.00	13,582,600.00	(6,060,881.00)	-
12020129	Cinematograph Licenses	3,268,715.00	3,268,715.00	1,593,700.00	(1,675,015.00)	2,000,000.00
12020130	Liquor Licenses	31,858,413.30	31,858,413.30	18,311,400.00	(13,547,013.30)	1,750,000.00
12020136	Trade Permit Licenses	56,661,131.69	56,661,131.69	38,274,400.00	(18,386,731.69)	2,570,600.00
12020137	Motor Cycle Licence	3,604,686.50	3,604,686.50	1,492,866.10	(2,111,820.39)	1,589,100.00
12020138	Hackney Permit Licence	534,000.00	534,000.00	306,500.00	(227,500.00)	4,717,350.00
12020139	Buki Cigarettes Licence	646,473.50	646,473.50	386,200.00	(260,273.50)	79,276.00
12020140	Auctioneer Licence	1,523,818.00	1,523,818.00	1,154,600.00	(369,218.00)	-
12020141	Registration of Septic Tank Dislodging	1,651,280.50	1,651,280.50	730,400.00	(920,880.50)	-
12020142	Pit Sawing Licence	49,047,117.75	49,047,117.75	27,814,000.00	(21,233,117.75)	-
	LICENCES TOTAL	741,735,660.08	741,735,660.08	374,603,826.45	(367,131,833.62)	46,859,935.54
120204	FEES - GENERAL	-	-	-	-	-
12020404	Trade Union Fees	9,628,219.60	9,628,219.60	6,711,600.00	(2,916,619.60)	-
12020417	Contractor Registration Fees	172,509,078.52	172,509,078.52	62,251,730.20	(110,257,348.32)	-
12020418	Marriage/ Divorce Fees	6,344,847.05	6,344,847.05	7,378,600.00	1,033,752.95	-
12020419	Attestation of Bachelorhood & Spinsterhood Fees	5,921,200.00	5,921,200.00	1,457,400.00	(4,463,800.00)	-
12020425	Disinfection of Produce Fees	11,513,045.69	11,513,045.69	8,155,100.00	(3,357,945.69)	-
12020426	Court Summons Fees	5,267,571.00	5,267,571.00	3,691,800.00	(1,575,771.00)	-
12020427	Tender Fees	3,552,359.50	3,552,359.50	3,672,900.00	120,540.50	-
12020436	Bill Board Advertisement Fees	15,371,879.30	15,371,879.30	6,037,800.00	(9,334,079.30)	-
12020440	Medical Consultancy Fees	-	-	-	-	-
12020441	Laboratory Fees	34,896,249.60	34,896,249.60	13,136,000.00	(21,760,249.60)	-
12020442	Association Fees	4,587,114.53	4,587,114.53	3,095,800.00	(1,491,314.53)	-
12020443	Birth & Death Registration Fees	21,309,205.09	21,309,205.09	9,960,500.00	(11,348,705.09)	207,500.00
12020444	Burial Fees	2,505,651.00	2,505,651.00	723,900.00	(1,781,751.00)	-
12020445	Change of Ownership Fees	63,421,630.97	63,421,630.97	44,021,200.00	(19,400,430.97)	-
12020446	Agricultural/Vetinary Services Fees	411,500.00	411,500.00	306,700.00	(104,800.00)	-
12020448	Development Levies	13,988,199.75	13,988,199.75	4,771,000.00	(9,217,199.75)	30,000.00
12020449	Business/Trade Operating Fees	325,007,423.33	325,007,423.33	27,249,194.97	(297,758,228.35)	4,426,846.00
12020450	Inspection Fees	5,950,600.00	5,950,600.00	1,275,500.00	(4,675,100.00)	-
12020451	Timber & Forest Fees	47,952,101.00	47,952,101.00	4,208,891.73	(43,743,209.26)	852,000.00
12020453	Applications Fees	2,612,946.00	2,612,946.00	554,600.00	(2,058,346.00)	-
12020454	Parking Fees	2,600,287.00	2,600,287.00	1,145,700.00	(1,454,587.00)	161,420.00
12020455	Learning Driving Test Fees	5,276,666.00	5,276,666.00	4,136,000.00	(1,140,666.00)	400,000.00
12020456	Wharf Landing Fees	1,398,056.00	1,398,056.00	902,400.00	(495,656.00)	-
12020457	Entertainment, Drumming and Temporary Both Permit Fees	4,436,040.00	4,436,040.00	1,509,600.00	(2,926,440.00)	-
12020458	Control of Noise Permit Fees	308,350.00	308,350.00	264,800.00	(43,550.00)	-
12020459	Naming of Street Registration Fees	779,395.00	779,395.00	760,600.00	(18,795.00)	-
12020460	Tent At Sea Beech Permit Fees	352,948.00	352,948.00	237,900.00	(115,048.00)	-
12020461	Beggars Minstrel Fees	69,575.00	69,575.00	34,300.00	(35,275.00)	5,400,000.00
12020462	Open Air Preaching Permit Fees	109,250.00	109,250.00	53,900.00	(55,350.00)	310,700.00
12020463	Dislodging of Septic Tank Charges	779,642.50	779,642.50	899,600.00	119,957.50	-
12020464	Night Soil Disposal/Depot Fees	2,994,278.00	2,994,278.00	2,259,700.00	(734,578.00)	-
12020465	Registration of Night Soil Contractors Fees	9,097,796.80	9,097,796.80	2,365,800.00	(6,731,996.80)	-
12020466	Vault Fees	1,152,952.60	1,152,952.60	988,500.00	(164,452.60)	279,000.00
12020467	Sand Dredging Fees	1,637,058.50	1,637,058.50	1,819,400.00	182,341.50	-
	FEES TOTAL	783,743,117.33	783,743,117.33	226,038,416.91	(557,704,700.42)	12,067,466.00

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

120205	FINES - GENERAL	-	-	-	-	-
12020501	Towing of Vehicle Fines and Fees	1,605,774.00	1,605,774.00	53,352,200.00	51,746,426.00	11,987,260.52
12020502	Fines on Overdue Lost Library Books	-	-	2,026,400.00	2,026,400.00	6,943,103.05
12020503	Impounding of Animals Fines	1,291,462.50	1,291,462.50	65,369,000.00	64,077,537.50	-
	FINES TOTAL	2,897,236.50	2,897,236.50	120,747,600.00	117,850,363.50	18,930,363.57
120206	SALES - GENERAL	-	-	-	-	-
12020601	Sales of Journal & Publications	14,915,876.20	14,915,876.20	6,292,300.00	(8,623,576.20)	-
12020603	Sales of ID Cards	3,545,273.00	3,545,273.00	4,173,500.00	628,227.00	-
12020604	Sales of Stores/Scraps/Unservicable Items	71,262,235.57	71,262,235.57	56,136,625.64	(15,125,609.92)	-
12020605	Sales of Vaccines	2,530,451.00	2,530,451.00	535,400.00	(1,995,051.00)	-
12020607	Sales of Consultancy Registration Forms	6,568,515.00	6,568,515.00	2,376,600.00	(4,191,915.00)	-
12020608	Sales of Improved Seeds/Chemical	39,899,092.68	39,899,092.68	14,495,800.00	(25,403,292.68)	-
12020609	Proceeds from Sales of Farm Produce	12,393,612.00	12,393,612.00	6,546,000.00	(5,847,612.00)	-
12020610	Proceeds from Sales of Goods By Public Auctions	38,596,453.66	38,596,453.66	8,228,900.00	(30,367,553.66)	-
12020611	Proceeds from Sales of Govt. Vehicles	25,669,534.64	25,669,534.64	8,245,200.00	(17,424,334.64)	-
12020612	Proceeds from Sales of Drugs and Medications	15,705,423.25	15,705,423.25	9,471,100.00	(6,234,323.25)	-
12020614	Sales of Govt. Buildings	26,792,000.00	26,792,000.00	4,578,200.00	(22,213,800.00)	-
12020615	Sales of Uniforms	2,575,176.00	2,575,176.00	4,517,600.00	1,942,424.00	-
	SALES TOTAL	260,453,643.00	260,453,643.00	125,597,225.64	(134,856,417.36)	-
120207	EARNINGS -GENERAL	-	-	-	-	-
12020701	Earnings from Consultancy Services	5,752,138.00	5,752,138.00	2,081,200.00	(3,670,938.00)	-
12020702	Earnings from Laboratory Services	2,600,996.75	2,600,996.75	1,235,200.00	(1,365,796.75)	-
12020703	Earnings from Hire of Plants & Equipment	167,659,901.86	167,659,901.86	7,995,500.00	(159,664,401.86)	5,942,630.00
12020704	Earnings from the Use of Govt. Vehicles	18,779,690.00	18,779,690.00	-	(18,779,690.00)	195,300.00
12020705	Earnings from the Use of Govt. Halls	12,641,900.00	12,641,900.00	-	(12,641,900.00)	70,600.00
12020706	Earnings from Toll Gates	2,200,000.00	2,200,000.00	-	(2,200,000.00)	-
12020707	Earnings from Medical Services	10,892,225.25	10,892,225.25	4,979,800.00	(5,912,425.25)	-
12020708	Earnings from Agricultural Produce	32,745,152.00	32,745,152.00	20,939,740.00	(11,805,412.00)	9,179,570.00
12020709	Earnings from Tourism/Culture/Arts Centres	3,318,220.00	3,318,220.00	-	(3,318,220.00)	-
12020710	Earnings from Guest Houses	22,964,264.31	22,964,264.31	22,232,800.00	(731,464.31)	-
12020711	Earnings from Commercial Activities	230,489,809.94	230,489,809.94	30,660,586.75	(199,829,223.19)	75,604,547.90
12020712	Earnings from Environmental Sanitation Services	24,075,793.40	24,075,793.40	1,077,000.00	(22,998,793.40)	1,500,000.00
	EARNINGS TOTAL	534,120,091.51	534,120,091.51	91,201,826.75	(442,918,264.76)	92,492,647.90
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	-	-	-
12020801	Rent on Govt. Quarters	16,800,172.00	16,800,172.00	-	(16,800,172.00)	7,568,000.00
12020802	Rent on Govt. offices	1,220,000.00	1,220,000.00	-	(1,220,000.00)	-
12020803	Rent on Govt Buildings	37,979,451.81	37,979,451.81	-	(37,979,451.81)	2,250,000.00
12020804	Rent on Conference Centres	4,330,239.20	4,330,239.20	-	(4,330,239.20)	-
12020805	Rent on Building At Aerodromes	600,000.00	600,000.00	-	(600,000.00)	-
	RENT ON GOVERNMENT BUILDINGS TOTAL	60,929,863.01	60,929,863.01	-	(60,929,863.01)	9,818,000.00
120209	RENT ON LAND & OTHERS - GENERAL	-	-	-	-	-
12020901	Rent on Govt. Land	11,959,988.19	11,959,988.19	-	(11,959,988.19)	10,332,090.00
12020903	Rents & Premium on the Allocation of Land	19,216,841.00	19,216,841.00	1,321,700.00	(17,895,141.00)	-
12020904	Rents of Plots & Sites Services Programme	6,092,885.00	6,092,885.00	-	(6,092,885.00)	-
12020905	Lease Rental	8,808,665.00	8,808,665.00	-	(8,808,665.00)	-
12020906	Rents on Govt. Properties	73,695,215.17	73,695,215.17	403,000.00	(73,292,215.17)	-
	RENT ON LAND & OTHERS TOTAL	119,773,594.36	119,773,594.36	1,724,700.00	(118,048,894.36)	10,332,090.00

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

120210	REPAYMENTS - GENERAL	-	-	-	-	-
12021002	Motor Vehicle Advances	1,222,565.37	1,222,565.37	128,600.00	(1,093,965.37)	-
12021003	Bicycle Advances (Principal)	225,000.00	225,000.00	-	(225,000.00)	-
12021004	Motor Vehicle Refurbishing Loan	1,534,420.00	1,534,420.00	-	(1,534,420.00)	-
12021005	House Refurbishing Loan	1,200,000.00	1,200,000.00	-	(1,200,000.00)	-
12021006	Refunds	972,137.10	972,137.10	-	(972,137.10)	-
	REPAYMENTS TOTAL	5,154,122.47	5,154,122.47	128,600.00	(5,025,522.47)	-
120211	INVESTMENT INCOME	-	-	-	-	-
12021101	Operating Surplus	2,945,000.00	2,945,000.00	-	(2,945,000.00)	-
12021102	Dividend Received	10,711,112.00	10,711,112.00	-	(10,711,112.00)	-
12021103	Other Investment Income	10,982,173.38	10,982,173.38	-	(10,982,173.38)	-
	INVESTMENT INCOME TOTAL	24,638,285.38	24,638,285.38	-	(24,638,285.38)	-
120212	INTEREST EARNED	-	-	-	-	-
12021201	Motor Vehicle Advances	3,345,403.50	3,345,403.50	818,100.00	(2,527,303.50)	-
12021202	Bicycle Advances (Interest)	5,060,490.00	5,060,490.00	-	(5,060,490.00)	-
12021203	Refurbishing Loan	1,648,680.00	1,648,680.00	-	(1,648,680.00)	-
12021204	Furniture Loan	3,375,000.00	3,375,000.00	-	(3,375,000.00)	-
12021205	Interest on Housing Loan	3,983,830.00	3,983,830.00	-	(3,983,830.00)	1,509,500.00
12021206	Interest on Loans to States	81,235.00	81,235.00	-	(81,235.00)	-
12021207	Interest on Loans to Lgas	2,892,580.00	2,892,580.00	-	(2,892,580.00)	-
12021208	Interest on Loans to Government Owned Companies	4,164,981.32	4,164,981.32	-	(4,164,981.32)	-
12021209	Interest on Debenture Loans	60,060.00	60,060.00	-	(60,060.00)	-
12021210	Bank Interest	18,400,326.50	18,400,326.50	-	(18,400,326.50)	-
12021211	Gains on Foreign Exchange	-	-	-	-	-
	INTEREST EARNED TOTAL	43,012,586.31	43,012,586.31	818,100.00	(42,194,486.31)	1,509,500.00
120214	RATES	-	-	-	-	-
12021401	Tenement Rate	19,790,518.33	19,790,518.33	46,979,900.00	27,189,381.68	5,393,375.44
12021402	Penalty For Tenement Rate	900,962.50	900,962.50	2,065,600.00	1,164,637.50	2,343,710.88
12021403	Arreas of Tenement Rate	2,185,353.60	2,185,353.60	5,243,100.00	3,057,746.40	363,246.31
12021404	Ground Rent	20,739,671.40	20,739,671.40	16,212,900.00	(4,526,771.40)	2,277,541.75
12021405	Federal Government Grant in Lieu of Tenement Rate	1,013,832.75	1,013,832.75	3,115,800.00	2,101,967.25	30,000.00
12021406	State Government Grant in Lieu of Tenement Rate	1,844,000.00	1,844,000.00	7,945,400.00	6,101,400.00	-
	RATES TOTAL	46,474,338.58	46,474,338.58	81,562,700.00	35,088,361.43	10,407,874.38
120215	MISCELLANEOUS	-	-	-	-	-
12021501	Mortuary Hearse and Cementry Earnings	280,000.00	280,000.00	7,308,800.00	7,028,800.00	29,986,005.00
12021502	Recovery of Losses and Overpayments	11,822,304.50	11,822,304.50	6,111,713.00	(5,710,591.50)	150,000.00
12021503	Payment in Lieu of Registration Notices	2,573,235.00	2,573,235.00	4,094,000.00	1,520,765.00	200,000.00
12021504	Unclaimed Deposit	8,131,549.80	8,131,549.80	1,354,400.00	(6,777,149.80)	2,337,256.96
12021505	Indigene Certificate	36,611,160.61	36,611,160.61	55,707,000.00	19,095,839.39	2,049,500.00
	MISCELLANEOUS TOTAL	59,418,249.91	59,418,249.91	74,575,913.00	15,157,663.09	34,722,761.96
13	AID AND GRANTS	-	-	-	-	-
1301	AID	-	-	-	-	-
130101	DOMESTIC AIDS	-	-	-	-	-
13010101	Current Domestic Aids	152,758,331.23	152,758,331.23	-	(152,758,331.23)	-
13010102	Capital Domestic Aids	2,767,567.95	2,767,567.95	-	(2,767,567.95)	-
	DOMESTIC AIDS TOTAL	155,525,899.18	155,525,899.18	-	(155,525,899.18)	-
130102	FOREIGN AIDS	-	-	-	-	-
13010201	Current Foreign Aids	106,095,460.00	106,095,460.00	-	(106,095,460.00)	-
13010202	Capital Foreign Aids	2,970,000.00	2,970,000.00	-	(2,970,000.00)	-
	FOREIGN AIDS TOTAL	109,065,460.00	109,065,460.00	-	(109,065,460.00)	-
130203	DOMESTIC GRANTS	-	-	-	-	-
13020301	Current Domestic Grants	293,610,152.00	293,610,152.00	-	(293,610,152.00)	-
13020302	Capital Domestic Grants	69,310,625.00	69,310,625.00	-	(69,310,625.00)	-
	DOMESTIC GRANTS TOTAL	362,920,777.00	362,920,777.00	-	(362,920,777.00)	-

DETAILED TOTAL REVENUE BY ECONOMIC LINE ITEMS CONT'D

130204	FOREIGN GRANTS	-	-	-	-	-
13020401	Current Foreign Grants	7,700,000.00	7,700,000.00	-	(7,700,000.00)	-
13020402	Capital Foreign Grants	-	-	-	-	-
	FOREIGN GRANTS TOTAL	7,700,000.00	7,700,000.00	-	(7,700,000.00)	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-	-
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	-	-	-	-	-
140101	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	-	-	-	-	-
14010101	Transfer from CRF to CDF	268,666,034.50	268,666,034.50	-	(268,666,034.50)	-
	TRANSFER TO CDF TOTAL	268,666,034.50	268,666,034.50	-	(268,666,034.50)	-
1402	OTHER CAPITAL RECEIPTS	-	-	-	-	-
140202	OTHER CAPITAL RECEIPTS	-	-	-	-	-
14020201	Other Capital Receipts to CDF	132,000,000.00	132,000,000.00	-	(132,000,000.00)	-
14020202	Sale of Fixed Assets	-	-	-	-	-
	OTHER CAPITAL RECEIPTS TOTAL	132,000,000.00	132,000,000.00	-	(132,000,000.00)	-
1403	LOANS/ BORROWINGS RECEIPT	-	-	-	-	-
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	-	-	-	-	-
14030301	Domestic Loans/ Borrowings from Financial Institutions	15,448,408,135.02	15,448,408,135.02	-	(15,448,408,135.02)	-
14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	4,500,000.00
14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations	2,343,238,095.24	2,343,238,095.24	-	(2,343,238,095.24)	-
	DOMESTIC LOANS/ BORROWINGS TOTAL	17,791,646,230.26	17,791,646,230.26	-	(17,791,646,230.26)	4,500,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	-	-	-	-	-
14030201	International Loans/ Borrowings from Financial Institutions	338,095,238.10	338,095,238.10	-	(338,095,238.10)	-
14030202	International Loans/ Borrowings from Other Government Entities	-	-	-	-	-
14030203	International Loans/ Borrowings from Other Entities/ Organisations	120,000,000.00	120,000,000.00	-	(120,000,000.00)	-
	INTERNATIONAL LOANS/ BORROWINGS TOTAL	458,095,238.10	458,095,238.10	-	(458,095,238.10)	-
1404	DEBT FORGIVENESS	-	-	-	-	-
140401	FOREIGN DEBT FORGIVENESS	-	-	-	-	-
14040101	Foreign Debt Forgiveness	2,100,000.00	2,100,000.00	-	(2,100,000.00)	-
140402	DOMESTIC DEBT FORGIVENESS	-	-	-	-	-
14040201	Domestic Debt Forgiveness	152,000,000.00	152,000,000.00	-	(152,000,000.00)	-
	DEBT FORGIVENESS TOTAL	154,100,000.00	154,100,000.00	-	(154,100,000.00)	-
1407	EXTRAORDINARY ITEMS	-	-	-	-	-
140701	EXTRAORDINARY ITEMS	-	-	-	-	-
14070101	Extraordinary Items	71,250,107.10	71,250,107.10	-	(71,250,107.10)	-
14070102	Unspecified Revenue	12,044,208.00	12,044,208.00	-	(12,044,208.00)	-
	EXTRAORDINARY ITEMS TOTAL	83,294,315.10	83,294,315.10	-	(83,294,315.10)	-

SUMMARY OF TOTAL EXPENDITURE BY ECONOMIC LINE ITEMS

DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
	₦	₦	₦	₦	₦
EXPENDITURES					
Personnel Cost					
Salary (Excluding CRF Charges Salaries/Allowances)	8,080,982,849.45	9,085,029,610.23	6,730,711,961.06	2,354,317,649.17	5,711,966,566.74
Overtime payments	212,556,201.35	1,000,000.00	-	1,000,000.00	-
Consolidated Revenue Charges -	3,735,391,025.22	3,407,455,464.52	917,744,832.95	2,489,710,631.57	831,349.62
Salary Arrears	4,623,165,778.00	2,895,225,871.42	-	2,895,225,871.42	-
Allowances	4,920,907,769.91	3,790,923,780.40	614,735,980.80	3,176,187,799.61	75,587,163.51
Social Contributions	36,000,000.00	6,000,000.00	-	6,000,000.00	-
Personnel Cost Total	21,609,003,623.94	19,185,634,726.57	8,263,192,774.80	10,922,441,951.77	5,788,385,079.87
Government Contribution to Pension	-	-	-	-	-
Social Benefits	500,000.00	10,500,000.00	10,455,520.00	44,480.00	-
Overhead Cost					
Travels and Transport - General	954,606,630.89	1,138,139,575.10	763,142,712.20	374,996,862.91	283,454,058.61
Utilities - General	189,315,125.38	442,391,080.59	278,665,040.73	163,726,039.86	606,913,657.64
Materials and Supplies - General	1,098,506,865.94	2,220,997,972.67	1,826,596,913.94	394,401,058.73	525,618,105.47
Maintenance Services - General	1,236,774,626.56	534,993,994.84	145,940,956.03	389,053,038.81	604,261,977.72
Training - General	1,647,567,767.25	3,174,549,120.80	2,565,648,742.00	608,900,378.80	43,297,174.72
Other Services - General	3,076,766,437.28	2,068,781,008.03	1,440,673,055.93	628,107,952.10	21,289,700.00
Consulting and Professional Services	4,140,749,120.03	2,145,249,825.60	1,273,049,971.57	872,199,854.03	16,899,970.00
Fuel and Lubricants	223,438,953.88	222,995,423.13	35,807,383.53	187,188,039.60	2,035,919.88
Financial Charges	686,765,884.66	290,181,676.95	576,697.79	289,604,979.16	3,313.80
Miscellaneous Expenses	956,732,572.24	1,074,986,421.01	657,797,747.59	417,188,673.42	124,219,455.16
Overhead Cost Total	14,211,223,984.12	13,313,266,098.71	8,987,899,221.29	4,325,366,877.42	2,227,993,333.00
Loans and Advances					
Staff Loans and Advances	6,945,000.00	7,615,000.00	805,649.14	6,809,350.86	-
Loans and Advances Total	6,945,000.00	7,615,000.00	805,649.14	6,809,350.86	-
Grants and Contributions					
Local Grants and Contributions	2,712,739,925.14	22,029,729,789.66	20,107,539,050.24	1,922,190,739.41	45,584,317.00
Foreign Grants and Contributions	3,500,000.00	-	-	-	-
Grants and Contributions Total	2,716,239,925.14	22,029,729,789.66	20,107,539,050.24	1,922,190,739.41	45,584,317.00
Subsidies					
Subsidy to Government Owned Companies & Parastatals	457,529,756.04	246,616,721.66	126,226,124.10	120,390,597.55	-
Subsidy to Private Companies	-	-	-	-	-
Subsidies Total	457,529,756.04	246,616,721.66	126,226,124.10	120,390,597.55	-
Public Debt Charges					
Foreign Interest/Discount - Treasury Bill	53,635,606.40	1,295,000.00	-	1,295,000.00	-
Domestic Interest/Discount	2,226,194,095.03	1,292,937,453.39	499,209,438.97	793,728,014.42	-
Interest - Internal Public Debt	374,849,564.63	88,827,474.11	45,000.00	88,782,474.11	-
Public Debt Charges Total	2,654,679,266.06	1,383,059,927.51	499,254,438.97	883,805,488.54	-

**SUMMARY OF TOTAL EXPENDITURE BY ECONOMIC LINE
ITEMS CONT'D**

Transfers					
Transfers to Other Funds	-	-	-	-	-
Transfers - Payments to Individuals	-	-	-	-	-
Transfers - Total	-	-	-	-	-
Below the Line Payments					
BTL Payments Total	-	-	-	-	-
Capital Expenditure					
Purchase of Fixed Assets	4,513,028,119.21	2,899,413,998.20	1,800,016,939.66	1,099,397,058.54	662,759.64
Construction/Provision of Fixed Assets	22,313,825,083.37	10,366,114,946.32	2,583,885,109.49	7,782,229,836.83	503,864,313.69
Rehabilitation/Repairs of Fixed Assets	2,150,028,032.48	2,341,915,408.09	365,288,666.86	1,976,626,741.23	-
Preservation of the Environment	490,790,000.00	525,650,000.00	-	525,650,000.00	4,657,599.52
Acquisition of Non Tangible Assets	1,983,634,942.35	797,911,116.00	60,386,663.33	737,524,452.67	-
Capital Expenditure Total	31,451,306,177.41	16,931,005,468.61	4,809,577,379.33	12,121,428,089.27	509,184,672.84
TOTAL EXPENDITURE	73,107,427,732.71	73,107,427,732.71	42,804,950,157.88	30,302,477,574.83	8,571,147,402.71

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS

ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
2	EXPENDITURE					
21	Personnel cost					
2101	Salaries and Wages					
210101	Salaries and Wages					
21010101	Salary (Excluding CRF Charges Salaries/Allowances)	8,080,982,849.45	9,085,029,610.23	6,730,711,961.06	2,354,317,649.17	5,711,966,566.74
21010102	Overtime Payments	212,556,201.35	1,000,000.00	-	1,000,000.00	-
21010103	Consolidated Revenue Charges - Salaries/Allowances	3,735,391,025.22	3,407,455,464.52	917,744,832.95	2,489,710,631.57	831,349.62
21010130	Salary Arrears	4,623,165,778.00	2,895,225,871.42	-	2,895,225,871.42	-
	TOTAL	16,652,095,854.03	15,388,710,946.17	7,648,456,794.01	7,740,254,152.16	5,712,797,916.36
ECONOMIC CODE	DESCRIPTION					
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS					
210201	Allowances	4,920,907,769.91	3,790,923,780.40	593,024,135.80	3,197,899,644.61	75,587,163.51
21020101	Housing/Rent Allowance	-	-	21,711,845.00	(21,711,845.00)	-
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	4,920,907,769.91	3,790,923,780.40	614,735,980.80	3,176,187,799.61	75,587,163.51
ECONOMIC CODE	DESCRIPTION					
210202	SOCIAL CONTRIBUTION	36,000,000.00	6,000,000.00	-	6,000,000.00	-
21020201	NHIS Contribution (Employer's Contribution)	-	-	-	-	-
21020202	Contributory Pension (Employer's Contribution)	-	-	-	-	-
21020203	Group Life Insurance	-	-	-	-	-
21020204	Employee Compensation Fund	-	-	-	-	-
21020205	Housing Fund Contribution	-	-	-	-	-
	TOTAL	36,000,000.00	6,000,000.00	-	6,000,000.00	-
22	OTHER RECURRENT COSTS					
2201	SOCIAL BENEFITS					
ECONOMIC CODE	DESCRIPTION					
220101	Social Benefits	500,000.00	-	-	-	-
22010101	Gratuity	-	-	-	-	-
22010102	Pension	-	10,500,000.00	10,455,520.00	44,480.00	-
22010103	Death Benefits	-	-	-	-	-
	TOTAL	500,000.00	10,500,000.00	10,455,520.00	44,480.00	-

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

2202	OVERHEAD COST					
ECONOMIC CODE	DESCRIPTION					
220201	TRAVEL AND TRANSPORT - GENERAL	-	-	-	-	269,903,144.61
22020101	Local travels and transport: training	423,491,592.52	281,636,633.75	151,557,265.28	130,079,368.46	8,893,714.00
22020102	Local travels and transport: others	205,855,497.96	191,799,372.82	125,961,105.53	65,838,267.29	3,992,200.00
22020103	International travels & transport: training	68,759,652.97	176,338,326.91	132,447,602.14	43,890,724.77	415,000.00
22020104	International travels: others	61,655,353.40	115,172,692.84	76,699,957.89	38,472,734.95	250,000.00
22020105	Hotel Accommodation - Local	75,189,938.59	32,325,860.75	13,851,519.20	18,474,341.55	-
22020106	Hotel Accommodation - International	1,100,000.00	-	-	-	-
22020107	Hotel Accommodation - Local Training	46,150,270.67	20,472,948.82	7,013,534.10	13,459,414.71	-
22020108	Hotel Accommodation - International Training	-	3,500,000.00	-	3,500,000.00	-
22020109	Per Diems/Estacodes	72,404,324.79	316,893,739.23	255,611,728.05	61,282,011.18	-
	TOTAL	954,606,630.89	1,138,139,575.10	763,142,712.20	374,996,862.91	283,454,058.61
ECONOMIC CODE	DESCRIPTION					
220202	UTILITIES - GENERAL	-	-	-	-	603,683,657.64
22020201	Electricity Charges	78,196,621.35	313,991,911.31	201,724,110.19	112,267,801.12	2,670,000.00
22020202	Telephone Charges	10,205,309.84	13,328,491.26	6,379,168.07	6,949,323.19	-
22020203	Internet Access Charges	14,784,426.78	25,968,974.31	10,772,561.67	15,196,412.65	560,000.00
22020204	Satellite Broadcasting Access Charges	6,787,967.49	10,353,130.65	7,557,680.35	2,795,450.31	-
22020205	Water Rates	23,404,506.48	29,411,135.81	19,212,111.33	10,199,024.48	-
22020206	Sewerage Charges	6,834,083.41	1,974,000.00	1,175,617.07	798,382.93	-
22020207	Leased Communication Lines	3,442,000.00	2,959,000.00	1,767,825.23	1,191,174.77	-
22020208	Software Charges/License Renewal	5,297,264.91	1,158,500.00	662,906.01	495,593.99	-
22020209	Interactive Learning	5,011,144.96	9,341,460.00	7,945,413.34	1,396,046.66	-
22020210	Multiyear Traffic Order	4,195,000.00	1,890,000.00	1,358,254.09	531,745.91	-
22020211	Other Utility Charges	31,156,800.16	32,014,477.24	20,109,393.39	11,905,083.85	-
	TOTAL	189,315,125.38	442,391,080.59	278,665,040.73	163,726,039.86	606,913,657.64
ECONOMIC CODE	DESCRIPTION					
220203	MATERIALS AND SUPPLIES - GENERAL	-	-	-	-	514,621,705.47
22020301	Office Stationaries/Computer Consumables	526,705,688.10	163,686,529.12	87,303,154.66	76,383,374.46	4,226,000.00
22020302	Books	203,162,731.10	582,112,709.77	515,152,885.68	66,959,824.09	300,000.00
22020303	Newspapers	12,271,355.24	13,115,484.36	5,156,628.12	7,958,856.24	-
22020304	Magazines and Periodicals	7,614,731.65	23,788,650.15	5,506,502.76	18,282,147.38	2,335,400.00
22020305	Printing of Non Security Documents	45,496,417.76	60,128,022.32	24,519,053.66	35,608,968.66	50,000.00
22020306	Printing of Security Documents	91,545,613.74	65,031,665.13	49,458,869.26	15,572,795.87	50,000.00
22020307	Drugs/Laboratory/Medical Supplies	56,390,744.40	589,305,066.70	526,495,548.22	62,809,518.49	-
22020308	Field and Camping Materials Supplies	21,420,407.88	10,971,417.72	2,065,414.30	8,906,003.42	500,000.00
22020309	Uniforms and Other Clothing	26,816,304.55	15,529,969.39	4,425,408.13	11,104,561.26	-
22020310	Teachind Aids/Instructional Materials	19,631,303.86	229,201,177.25	194,554,283.40	34,646,893.85	-
22020311	Food stuff/Cartering Materials Supplies	30,330,230.14	3,218,270.19	1,041,811.26	2,176,458.93	3,535,000.00
22020312	Chemicals and Reagents Materials Supplies	39,263,860.64	316,064,259.01	280,946,441.19	35,117,817.82	-
22020313	Other Materials and Supplies	17,857,476.88	148,844,751.56	129,970,913.30	18,873,838.26	-
	TOTAL	1,098,506,865.94	2,220,997,972.67	1,826,596,913.94	394,401,058.73	525,618,105.47
ECONOMIC CODE	DESCRIPTION					
220204	MAINTENANCE SERVICES GENERAL	-	-	-	-	584,629,472.72
22020401	Maintenance of Motor Vehicles/Transport Equipment	535,370,541.87	232,920,916.98	106,980,803.74	125,940,113.24	5,451,300.00
22020402	Maintenance of Office Furniture	190,968,457.27	84,804,740.68	11,941,289.31	72,863,451.37	70,000.00
22020403	Maintenance of Office Building/Residential Qtrs	126,576,431.72	22,581,690.01	5,377,223.69	17,204,466.32	4,205,000.00
22020404	Maintenance of Office/IT Equipment	90,041,420.92	71,077,111.34	3,956,885.74	67,120,225.60	7,275,205.00
22020405	Maintenance of Plant and Generators	64,506,788.57	15,702,867.49	1,849,306.53	13,853,560.96	-
22020406	Other Maintenance Services	73,590,393.70	46,522,672.98	8,848,735.32	37,673,937.66	1,646,000.00
22020407	Maintenance of Air Conditioners	12,096,044.55	6,755,000.00	79,166.77	6,675,833.23	-
22020408	Maintenance of Boats	10,487,500.00	8,750,000.00	201,601.68	8,548,398.32	-
22020409	Maintenance of Railway Equipments	17,600,000.00	3,005,000.00	-	3,005,000.00	-
22020410	Maintenance of Street Lights	4,819,210.00	5,415,000.00	688,977.38	4,726,022.62	-
22020411	Maintenance of Communication Equipments	5,081,838.75	1,577,286.00	40,007.77	1,537,278.23	385,000.00
22020412	Maintenance of Market/Public Places	46,232,503.56	16,464,025.62	1,926,932.22	14,537,093.40	-
22020413	Minor Road Maintenance	59,403,495.65	19,417,683.74	4,050,025.89	15,367,657.86	600,000.00
	TOTAL	1,236,774,626.56	534,993,994.84	145,940,956.03	389,053,038.81	604,261,977.72

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION					
220205	TRAINING GENERAL	-	-	-	-	38,922,674.72
22020501	Local Training	366,879,175.04	1,952,868,130.85	1,619,097,105.18	333,771,025.68	4,324,500.00
22020502	International Training	500,286,803.07	174,544,105.43	122,937,853.87	51,606,251.57	-
22020503	Other Trainings	106,842,737.02	106,340,234.76	30,763,371.16	75,576,863.60	50,000.00
22020504	Seminars/Workshops and Conference	673,559,052.12	940,796,649.75	792,850,411.79	147,946,237.96	-
	TOTAL	1,647,567,767.25	3,174,549,120.80	2,565,648,742.00	608,900,378.80	43,297,174.72
ECONOMIC CODE	DESCRIPTION					
220206	OTHER SERVICE - GENERAL	-	-	-	-	-
22020601	Security Services	2,085,276,981.97	1,682,621,972.38	1,264,741,888.57	417,880,083.81	8,145,000.00
22020602	Office Rent	437,778,016.97	72,794,054.48	-	72,794,054.48	240,000.00
22020603	Residential Rent	37,968,374.25	13,697,704.65	-	13,697,704.65	-
22020604	Security Vote (Including Operations)	271,417,017.43	66,815,706.99	-	66,815,706.99	12,369,700.00
22020605	Cleaning and Fumigation Services	211,197,042.68	121,425,352.05	85,704,739.82	35,720,612.23	-
22020606	Land Uses Charges	11,322,101.40	3,448,365.77	-	3,448,365.77	-
22020607	Rescue Service	21,806,902.58	107,977,851.71	90,226,427.54	17,751,424.17	535,000.00
	TOTAL	3,076,766,437.28	2,068,781,008.03	1,440,673,055.93	628,107,952.10	21,289,700.00
ECONOMIC CODE	DESCRIPTION					
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	-	-	-	-	14,441,570.00
22020701	Financial Consulting	1,406,848,890.57	939,006,942.62	631,832,886.27	307,174,056.35	1,238,400.00
22020702	Information Technology Consulting	582,199,186.11	27,664,936.13	40,000.00	27,624,936.13	-
22020703	Legal Services	62,429,940.47	24,232,738.10	-	24,232,738.10	-
22020704	Engineering Services	239,820,503.13	41,048,809.52	-	41,048,809.52	-
22020705	Architectural Services	886,439,102.75	507,671,513.36	384,220,697.48	123,450,815.88	-
22020706	Surveying Services	328,032,801.47	40,017,491.30	-	40,017,491.30	-
22020707	Agricultural Consulting	160,331,968.72	41,351,126.60	-	41,351,126.60	-
22020708	Medical Consulting	49,740,309.30	105,784,983.63	66,871,768.57	38,913,215.06	-
22020709	Other Consultancy Services	145,586,439.14	177,155,189.03	41,543,780.03	135,611,409.01	1,220,000.00
22020710	Auditing	279,319,978.35	241,316,095.30	148,540,839.23	92,775,256.07	-
	TOTAL	4,140,749,120.03	2,145,249,825.60	1,273,049,971.57	872,199,854.03	16,899,970.00
ECONOMIC CODE	DESCRIPTION					
220208	FUEL AND LUBRICANTS - GENERAL	-	-	-	-	220,919.88
22020801	Motor Vehicle Fuel Cost	122,877,235.90	134,539,571.60	21,686,961.36	112,852,610.24	1,790,000.00
22020802	Other Transport Equipments Fuel Cost	45,949,135.04	36,818,092.12	6,859,564.21	29,958,527.90	25,000.00
22020803	Plant/Generator Fuel Cost	41,377,768.54	45,737,759.41	7,106,655.71	38,631,103.70	-
22020804	Aircraft Fuel Cost	9,749,814.40	2,415,000.00	129,982.00	2,285,018.00	-
22020805	Boat Fuel Cost	2,220,000.00	2,220,000.00	6,458.73	2,213,541.27	-
22020806	Cooking Gas/Fuel Cost	1,265,000.00	1,265,000.00	17,761.51	1,247,238.49	-
	TOTAL	223,438,953.88	222,995,423.13	35,807,383.53	187,188,039.60	2,035,919.88
ECONOMIC CODE	DESCRIPTION					
220209	FINANCIAL CHARGES GENERAL	-	-	-	-	3,313.80
22020901	Bank charges (Other Than Interest)	598,979,082.24	279,769,176.95	576,697.79	279,192,479.16	-
22020902	Insurance Premium	79,165,472.69	1,890,000.00	-	1,890,000.00	-
22020903	Loss on Foreign Exchange	1,952,500.00	2,615,000.00	-	2,615,000.00	-
22020904	Other CRF Bank Charges	6,668,829.73	5,907,500.00	-	5,907,500.00	-
	TOTAL	686,765,884.66	290,181,676.95	576,697.79	289,604,979.16	3,313.80

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION					
220210	MISCELLANEOUS EXPENSES - GENERAL	-	-	-	-	78,394,182.34
22021001	Refreshment and Meals	267,975,126.05	248,762,070.48	163,256,556.76	85,505,513.72	7,804,400.00
22021002	Honorarium and Sitting Allowance	84,732,424.09	270,242,784.52	206,642,441.99	63,600,342.53	2,282,152.00
22021003	Publicity and Advertisements	15,973,113.17	102,362,739.93	70,992,016.30	31,370,723.63	-
22021004	Medical Expenses - local	165,523,414.96	62,228,906.29	25,635,880.41	36,593,025.89	328,800.00
22021006	Postage and Courier Services	6,338,669.97	17,120,691.74	11,515,904.80	5,604,786.94	-
22021007	Welfare Packages	65,649,694.01	28,595,641.98	10,235,365.98	18,360,276.00	14,768,750.00
22021008	Subscription to Professional Bodies	13,260,769.20	12,296,189.07	2,685,454.54	9,610,734.53	-
22021009	Sporting Activities	20,589,328.01	86,227,857.54	59,915,980.01	26,311,877.53	500,000.00
22021010	Direct Teaching and Laboratory Cost	5,686,039.21	5,905,444.19	3,009,413.40	2,896,030.79	-
22021014	Annual Budget Expenses and Administration	13,034,140.00	8,950,000.00	2,056,996.24	6,893,003.76	-
22021019	Medical Expenses - International	2,946,125.00	-	-	-	-
22021020	Foreign Scholarship Scheme	2,531,799.91	13,601,167.23	11,819,829.02	1,781,338.21	-
22021021	Special Days/Celebrations	216,824,325.59	141,377,869.55	47,396,702.33	93,981,167.22	-
22021022	Youth Corpers Allowance	3,863,181.52	2,861,794.76	1,041,130.83	1,820,663.93	-
22021023	Development Plan Preparation Expenses	4,420,000.00	2,100,000.00	1,007,144.10	1,092,855.90	-
22021024	Final Account Preparation Expenses	6,682,500.00	1,892,500.00	-	1,892,500.00	-
22021025	Other Miscellaneous Expenses	16,954,421.55	49,842,971.93	27,068,470.74	22,774,501.19	20,141,170.82
22021026	Monitoring and Evaluation	5,110,000.00	770,000.00	-	770,000.00	-
22021027	Daily Rate Allowances	38,637,500.00	19,847,791.81	13,518,460.15	6,329,331.66	-
	TOTAL	956,732,572.24	1,074,986,421.01	657,797,747.59	417,188,673.42	124,219,455.16
2203	LOANS AND ADVANCES	-	-	-	-	-
ECONOMIC CODE	DESCRIPTION					
220301	STAFF LOANS AND ADVANCES - GENERAL	-	-	-	-	-
22030101	Motor Cycle Advances	230,000.00	-	-	-	-
22030102	Bicycle Advances	-	-	-	-	-
22030103	Refurbishing Advances	1,150,000.00	1,150,000.00	-	1,150,000.00	-
22030104	Correspondence Advances	4,600,000.00	4,600,000.00	-	4,600,000.00	-
22030105	Spectacle Advances	-	-	-	-	-
22030106	Motor Vehicle Advances	-	900,000.00	805,649.14	94,350.86	-
22030107	Furnishing Advances	-	-	-	-	-
22030108	Housing Loans	965,000.00	965,000.00	-	965,000.00	-
	TOTAL	6,945,000.00	7,615,000.00	805,649.14	6,809,350.86	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	-	-	-	-	-
ECONOMIC CODE	DESCRIPTION					
220401	LOCAL GRANTS AND CONTRIBUTIONS	-	-	-	-	45,584,317.00
22040101	Grants to Other Government - Current	1,102,927,654.58	259,457,646.02	7,577,000.00	251,880,646.02	-
22040102	Grants to Other Government - Capital	540,366,107.63	100,000,000.00	-	100,000,000.00	-
22040103	Grants to Local government - Current	9,492,730.00	-	-	-	-
22040104	Grants to Local Government - Capital	12,165,000.00	-	-	-	-
22040105	Grants to Government Owned Companies - Current	7,248,130.00	-	-	-	-
22040106	Grant to Government Owned Companies - Capital	2,585,550.00	-	-	-	-
22040107	Grants to Private Companies - Current	2,365,000.00	-	-	-	-
22040108	Grants to Private Companies - Capital	-	-	-	-	-
22040109	Grants to Communities/NGO's	687,384,049.31	63,579,258.13	-	63,579,258.13	-
22040110	Contribution to State University	213,365,952.19	1,851,668,370.72	1,610,653,755.06	241,014,615.66	-
22040111	Grants/Allocation to Development Areas	49,524,841.53	451,365,334.77	393,071,127.78	58,294,206.99	-
22040112	Contribution to Traditional Councils	44,942,500.00	2,531,176,799.74	2,254,914,925.18	276,261,874.56	-
22040113	Contribution to Ministry for Local Government Affairs	19,607,400.00	630,448,000.67	470,206,149.19	160,241,851.48	-
22040115	Contribution to Local Government Education Authority	16,565,000.00	10,254,065,173.99	9,828,712,713.53	425,352,460.46	-
22040116	Contribution to Primary Health Care Development Agency	-	4,097,444,979.06	3,852,110,482.35	245,334,496.71	-
22040117	Contribution to Local government Staff Pension Board	4,200,009.92	1,306,652,066.60	1,247,125,485.24	59,526,581.36	-
22040118	Contribution to Local Government Service Commission	-	348,968,124.65	322,130,757.00	26,837,367.65	-
22040119	Contribution to Auditor General Local Government	-	134,904,035.29	121,036,654.90	13,867,380.39	-
	TOTAL	2,712,739,925.14	22,029,729,789.66	20,107,539,050.24	1,922,190,739.41	45,584,317.00

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

ECONOMIC CODE	DESCRIPTION	-	-	-	-	-
220402	FOREIGN GRANTS AND CONTRIBUTION	-	-	-	-	-
22040201	Grants to Foreign Government	2,400,000.00	-	-	-	-
22040202	Grants to Foreign International Organizations	1,100,000.00	-	-	-	-
	TOTAL	3,500,000.00	-	-	-	-
2205	SUBSIDIES GENERAL	-	-	-	-	-
ECONOMIC CODE	DESCRIPTION	-	-	-	-	-
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	-	-	-	-	-
22050101	Subsidy to Government Owned Companies	17,121,185.42	-	-	-	-
22050102	Meals subsidy to Government Schools	18,117,543.33	-	-	-	-
22050104	Petroleum Subsidy	2,968,571.43	-	-	-	-
22050105	Education Subsidy	2,880,000.00	-	-	-	-
22050106	Agricultural Inputs Subsidy	53,725,104.54	80,302,033.26	31,648,450.05	48,653,583.21	-
22050107	Health Subsidy	2,341,920.00	-	-	-	-
22050108	Religious Pilgrimage Subsidy	360,375,431.32	166,314,688.39	94,577,674.06	71,737,014.34	-
	TOTAL	457,529,756.04	246,616,721.66	126,226,124.10	120,390,597.55	-
ECONOMIC CODE	DESCRIPTION	-	-	-	-	-
220502	SUBSIDY TO PRIVATE COMPANIES	-	-	-	-	-
22050201	Subsidy to Private Companies	-	-	-	-	-
	TOTAL	-	-	-	-	-
2206	PUBLIC DEBT CHARGES	-	-	-	-	-
ECONOMIC CODE	DESCRIPTION	-	-	-	-	-
220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL	-	-	-	-	-
22060101	Foreign Interest/Discount - Treasury Bill	53,110,606.40	770,000.00	-	770,000.00	-
22060102	Foreign Interest/Discount - Short term Borrowings	525,000.00	525,000.00	-	525,000.00	-
	TOTAL	53,635,606.40	1,295,000.00	-	1,295,000.00	-
ECONOMIC CODE	DESCRIPTION	-	-	-	-	-
220602	DOMESTIC INTEREST / DISCOUNT	-	-	-	-	-
22060201	Domestic Interest/Discount - Treasury Bill	1,930,531,248.11	1,292,454,453.39	499,209,438.97	793,245,014.42	-
22060202	Domestic Interest/Discount - Short term Borrowings	1,082,999.97	483,000.00	-	483,000.00	-
22060203	Settlement of Liabilities	294,579,846.94	-	-	-	-
	TOTAL	2,226,194,095.03	1,292,937,453.39	499,209,438.97	793,728,014.42	-
ECONOMIC CODE	DESCRIPTION	-	-	-	-	-
220603	INSURANCE PREMIUM	-	-	-	-	-
22060301	Interest - Internal Public Debt	374,849,564.63	88,827,474.11	45,000.00	88,782,474.11	-
	TOTAL	374,849,564.63	88,827,474.11	45,000.00	88,782,474.11	-
ECONOMIC CODE	DESCRIPTION	-	-	-	-	-
23	CAPITAL EXPENDITURE GENERAL	-	-	-	-	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	-	662,759.64
23010101	Purchase/Acquisition of Land	256,462,000.00	277,558,441.32	172,679,064.76	104,879,376.55	-
23010102	Purchase of Office Building	226,500,000.00	99,254,223.60	60,235,766.56	39,018,457.04	-
23010103	Purchase of Residential Buildings	53,010,000.00	5,100,000.00	-	5,100,000.00	-
23010104	Purchase of Motor Cycles	95,846,432.88	24,428,573.15	315,354.40	24,113,218.75	-
23010105	Purchase of Motor Vehicles	870,746,003.53	186,886,991.89	127,493,788.49	59,393,203.40	-
23010106	Purchase of Vans	70,666,327.37	5,000,000.00	308,774.03	4,691,225.97	-
23010107	Purchase of Trucks	205,180,000.00	80,351,936.01	55,591,104.53	24,760,831.48	-
23010108	Purchase of Buses	142,099,323.48	3,770,500.00	-	3,770,500.00	-
23010109	Purchase of Sea Boats	15,650,000.00	550,000.00	-	550,000.00	-

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

23010112	Purchase of Office Furniture and Fittings	360,510,716.16	371,784,400.15	282,924,207.18	88,860,192.97	-
23010113	Purchase of Computers	165,638,214.77	177,041,510.80	113,547,654.94	63,493,855.87	-
23010114	Purchase of Computer Printers	26,262,500.00	21,170,000.00	2,339,101.07	18,830,898.93	-
23010115	Purchase of Photocopying Machines	18,490,000.00	16,540,000.00	1,027,436.85	15,512,563.15	-
23010116	Purchase of Typewriters	600,000.00	500,000.00	207,138.05	292,861.95	-
23010117	Purchase of Shredding Machines	17,075,000.00	63,153,203.37	37,292,750.49	25,860,452.88	-
23010118	Purchase of Scanners	9,112,000.00	3,952,000.00	36,637.62	3,915,362.38	-
23010119	Purchase of Power Generating Set	53,575,000.00	23,608,836.49	6,901,337.25	16,707,499.24	-
23010120	Purchase of Canteen/ Kitchen Equipment	21,323,500.00	81,054,583.30	56,273,102.75	24,781,480.56	-
23010121	Purchase of Residential Furniture	103,875,459.08	313,217,692.38	220,649,663.77	92,568,028.61	-
23010122	Purchase of Health/Medical Equipment	69,740,000.00	274,337,191.10	213,025,077.03	61,312,114.06	-
23010123	Purchase of Fire Fighting Equipment	28,610,000.00	8,960,000.00	921,843.99	8,038,156.01	-
23010124	Purchase of Teaching/Learning Aid Equipment	46,787,500.00	217,594,381.23	162,811,239.77	54,783,141.47	-
23010125	Purchase of Library Books & Equipment	33,603,306.32	550,000.00	-	550,000.00	-
23010126	Purchase of Sporting/Gaming Equipment	102,966,883.03	7,250,000.00	299,476.60	6,950,523.40	-
23010127	Purchase of Agricultural Equipment/Irrigation	354,005,873.27	101,587,902.04	58,012,754.76	43,575,147.28	-
23010128	Purchase of Security Equipment	39,400,000.00	244,813,686.25	176,202,560.05	68,611,126.20	-
23010129	Purchase of Industrial Equipment	115,846,613.79	-	-	-	-
23010130	Purchase of Recreational Facilities	105,025,000.00	-	-	-	-
23010133	Purchase of Surveying Equipment	123,233,095.55	-	-	-	-
23010134	Purchase of Diving Equipment	-	-	-	-	-
23010137	Purchase of Ship Spare/maintenance	11,730,000.00	-	-	-	-
23010139	Purchase of Fertilizer	769,457,369.97	289,397,945.12	50,921,104.73	238,476,840.39	-
	PURCHASE OF FIXED ASSETS -TOTAL	4,513,028,119.21	2,899,413,998.20	1,800,016,939.66	1,099,397,058.54	662,759.64
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	-	-	-	-	-
23020101	Construction/Provision of Office Buildings	2,769,548,110.36	164,352,393.56	118,398,986.78	45,953,406.78	2,385,000.00
23020102	Construction/Provision of Residential Buildings	1,436,280,525.54	8,750,000.00	-	8,750,000.00	-
23020103	Construction/Provision of Electricity	377,820,000.00	39,215,836.49	749,014.97	38,466,821.52	-
23020104	Construction/Provision of Housing	279,334,000.00	3,134,000.00	-	3,134,000.00	-
23020105	Construction/Provision of Water Facilities	948,967,582.65	506,801,652.36	371,745,877.93	135,055,774.43	2,803,960.00
23020106	Construction/Provision of Hospital/Health Centers	400,555,421.25	62,643,461.16	6,379,770.96	56,263,690.19	10,654,000.00
23020107	Construction/Provision of Public Schools	203,727,094.30	462,452,986.07	310,488,067.14	151,964,918.93	6,595,000.00
23020110	Construction/Provision of Fire Fighting Stations	12,050,000.00	1,000,000,000.00	-	1,000,000,000.00	-
23020111	Construction/Provision of Libraries	11,634,837.39	5,160,000.00	-	5,160,000.00	-
23020112	Construction/Provision of Sporting Facilities	122,552,971.48	23,500,000.00	-	23,500,000.00	-
23020113	Construction/Provision of Agricultural Facilities	2,690,715,266.00	447,613,695.31	8,122,575.48	439,491,119.83	276,237,174.19
23020114	Construction/Provision of Roads	2,892,558,332.73	498,619,971.82	339,410,831.12	159,209,140.70	109,555,208.47
23020115	Construction/Provision of Rail- ways	120,000,000.00	1,316,526.54	1,291,487.35	25,039.19	-
23020116	Construction/Provision of Water -Ways	159,622,867.41	70,116,327.24	6,000,000.00	64,116,327.24	-
23020117	Construction/Provision of Airport/Aerodromes	46,000,000.00	31,596,637.02	18,146,179.92	13,450,457.10	-
23020118	Construction/Provision of Infrastructure	501,642,726.87	514,218,669.45	350,748,348.70	163,470,320.76	13,450,100.00
23020119	Construction/Provision of Recreational Facilities	139,630,214.74	6,450,000.00	-	6,450,000.00	-
23020122	Construction of Boundary Pillars/Right Ways	13,490,000.00	1,940,000.00	462,270.96	1,477,729.04	35,264,179.90
23020123	Construction of Traffic Lights/Street Lights	126,100,503.75	1,502,291,667.18	1,031,028,940.24	471,262,726.94	-
23020124	Construction of Markets/Parks	8,826,028,967.35	4,986,041,122.11	20,815,507.94	4,965,225,614.17	7,008,100.00
23020125	Construction of Power generating Plants	161,078,558.32	6,000,000.00	-	6,000,000.00	-
23020126	Construction/Provision of Cemeteries	10,750,000.00	5,500,000.00	-	5,500,000.00	-
23020127	Construction/Provision of ICT Infrastructures	63,737,103.22	18,400,000.00	97,250.00	18,302,750.00	39,911,591.13
	CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	22,313,825,083.37	10,366,114,946.32	2,583,885,109.49	7,782,229,836.83	503,864,313.69

DETAILED EXPENDITURE BY ECONOMIC LINE ITEMS CONT'D

230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	-	-
23030101	Rehabilitation/Repairs - Residential Building	427,091,036.95	1,275,752,065.64	140,925,544.94	1,134,826,520.71	-
23030102	Rehabilitation/Repairs - Electricity	80,200,000.00	13,250,000.00	-	13,250,000.00	-
23030103	Rehabilitation/Repairs - Housing	86,100,000.00	93,754,315.53	49,073,265.38	44,681,050.15	-
23030104	Rehabilitation/Repairs - Water Facilities	156,617,475.96	10,485,750.63	169,563.61	10,316,187.02	-
23030105	Rehabilitation/Repairs - Hospital/Health Centers	64,500,000.00	24,869,186.98	-	24,869,186.98	-
23030106	Rehabilitation/Repairs - Public Schools	70,950,000.00	-	-	-	-
23030109	Rehabilitation/Repairs - Fire Fighting Stations	1,655,000.00	315,000.00	-	315,000.00	-
23030110	Rehabilitation/Repairs - Libraries	28,975,000.00	5,040,000.00	-	5,040,000.00	-
23030111	Rehabilitation/Repairs - Sporting Facilities	52,200,000.00	46,318,992.02	6,005,098.22	40,313,893.80	-
23030112	Rehabilitation/Repairs - Agricultural Facilities	54,015,000.00	18,000,000.00	-	18,000,000.00	-
23030113	Rehabilitation/Repairs - Roads	353,505,000.00	56,850,000.00	-	56,850,000.00	-
23030114	Rehabilitation/Repairs - Rail Ways	55,000,000.00	-	-	-	-
23030115	Rehabilitation/Repairs - Water Ways	61,202,867.41	168,454,187.18	92,108,222.23	76,345,964.95	-
23030116	Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-	-	-
23030118	Rehabilitation/Repairs - Recreational Facilities	15,936,023.69	78,168,603.04	76,945,649.85	1,222,953.19	-
23030119	Rehabilitation/Repairs - Air Navigational Equipment	10,185,000.00	-	-	-	-
23030121	Rehabilitation/Repairs - Office Buildings	391,826,081.10	111,909,439.66	61,322.63	111,848,117.03	-
23030122	Rehabilitation/Repairs - Boundaries	14,674,547.38	-	-	-	-
23030123	Rehabilitation/Repairs - Traffic/Street Lights	43,600,000.00	376,822,867.41	-	376,822,867.41	-
23030124	Rehabilitation/Repairs - Markets/parks	138,440,000.00	52,700,000.00	-	52,700,000.00	-
23030125	Rehabilitation/Repairs - Power Generating Plants	20,430,000.00	1,150,000.00	-	1,150,000.00	-
23030126	Rehabilitation/Repairs of Cemeteries	9,750,000.00	5,250,000.00	-	5,250,000.00	-
23030127	Rehabilitation/Repairs -ICT Infrastructures	13,175,000.00	2,825,000.00	-	2,825,000.00	-
	REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	2,150,028,032.48	2,341,915,408.09	365,288,666.86	1,976,626,741.23	-
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	-	-	-
23040101	Tree Planting	138,165,000.00	200,980,000.00	-	200,980,000.00	4,657,599.52
23040102	Erosion & Flood Control	126,600,000.00	130,010,000.00	-	130,010,000.00	-
23040103	Wild life Conservation	64,737,500.00	113,860,000.00	-	113,860,000.00	-
23040104	Industrial Pollution Preservation & Control	77,525,000.00	22,000,000.00	-	22,000,000.00	-
23040105	Water Pollution Prevention & Control	83,762,500.00	58,800,000.00	-	58,800,000.00	-
	PRESERVATION OF THE ENVIRONMENT - TOTAL	490,790,000.00	525,650,000.00	-	525,650,000.00	4,657,599.52
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	-	-
23050101	Research and Development	1,146,350,546.35	512,961,116.00	60,386,663.33	452,574,452.67	-
23050102	Computer Software Acquisition	388,175,000.00	142,825,000.00	-	142,825,000.00	-
23050103	Monitoring and Evaluation	349,425,000.00	121,725,000.00	-	121,725,000.00	-
23050104	Anniversaries/Celebration	42,434,396.00	3,150,000.00	-	3,150,000.00	-
23050107	Margin For Increase In Costs	57,250,000.00	17,250,000.00	-	17,250,000.00	-
	ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	1,983,634,942.35	797,911,116.00	60,386,663.33	737,524,452.67	-
	CAPITAL EXPENDITURE TOTAL	31,451,306,177.41	16,931,005,468.61	4,809,577,379.33	12,121,428,089.27	509,184,672.84

SCHEDULE TO THE REVIEWED ACCOUNTS

OF THE

**21 LOCAL GOVERNMENT AREAS OF ADAMAWA
STATE**

FOR THE YEAR ENDED

31ST DECEMBER, 2018

**DEMSA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,045,976,932.84	433,226,254.40
Independent Revenue	90,926,215.20	28,371,870.00
Total Receipts	2,136,903,148.04	461,598,124.40
Payments		
Personnel Cost	(342,593,144.24)	(261,247,599.99)
Social Benefits	-	-
Overhead Cost	(448,447,566.81)	(154,792,999.60)
Loans and Advances	-	-
Grants and Contributions	(1,059,074,558.03)	-
Subsidies	(6,622,210.70)	-
Transfers to other funds	-	-
Total Payments	(1,856,737,479.78)	(416,040,599.59)
Net Cash flow from Operating Activities	280,165,668.25	45,557,524.81
Investing Activities		
Purchase of Fixed Assets	(135,089,408.08)	-
Construction/Provision of Fixed Assets	(95,059,278.24)	(45,400,624.81)
Rehabilitation/Repairs of Fixed Assets	(31,368,837.43)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(261,517,523.75)	(45,400,624.81)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(19,694,621.40)	-
Net Cash Flow from Financing Activities	(19,694,621.40)	-
Net Surplus/(Deficit) for the Year	(1,046,476.90)	156,900.00
Add: Opening Balance	1,051,877.03	894,977.03
Closing Cash Balance	5,400.13	1,051,877.03

**DEMSA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	5,400.13	1,051,877.03
TOTAL ASSETS		5,400.13	1,051,877.03
LIABILITIES			
Public Funds	29	5,400.13	1,051,877.03
TOTAL LIABILITIES		5,400.13	1,051,877.03

**DEMSA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	NOTES	APPROVED BUDGET 2018	FINALBUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				1,051,877.03		894,977.03
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,043,173,266.67	2,043,173,266.67	2,045,976,932.84	2,803,666.16	433,226,254.40
Independent Revenue	2	252,572,820.00	252,572,820.00	90,926,215.20	(161,646,604.80)	28,371,870.00
Capital Receipts and Other Revenue Sources	3	458,095,238.10	458,095,238.10	-	(458,095,238.10)	-
TOTAL REVENUE		2,753,841,324.77	2,753,841,324.77	2,136,903,148.04	(616,938,176.74)	461,598,124.40
EXPENDITURE						
Personnel Cost	10	740,618,357.78	599,369,158.96	342,593,144.24	256,776,014.72	261,247,599.99
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	723,451,911.14	569,366,454.55	448,447,566.81	120,918,887.74	154,792,999.60
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	151,263,220.22	1,093,959,640.55	1,059,074,558.03	34,885,082.52	-
Subsidies	16	7,408,606.19	7,408,606.19	6,622,210.70	786,395.49	-
Public Debt Charges	17	65,962,955.00	20,000,000.00	19,694,621.40	305,378.60	-
TOTAL OPERATING EXPENDITURE		1,688,705,050.34	2,290,103,860.25	1,876,432,101.18	413,671,759.07	416,040,599.59
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,065,136,274.43	463,737,464.52	261,522,923.88	(1,030,609,935.80)	46,452,501.84
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	227,455,941.61	198,455,941.61	135,089,408.08	63,366,533.53	-
Construction/Provision of Fixed Assets	20B	273,196,461.89	226,184,475.52	95,059,278.24	131,125,197.29	45,400,624.81
Rehabilitation/Repairs of Fixed Assets	20C	66,597,047.38	39,097,047.38	31,368,837.43	7,728,209.95	-
Preservation of the Environment	20D	13,600,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	103,396,685.55	-	-	-	-
TOTAL CAPITAL EXPENDITURE		684,246,136.43	463,737,464.51	261,517,523.75	202,219,940.76	45,400,624.81
TRANSFERS						
Transfers to Other Funds	18A	380,890,138.00	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		380,890,138.00	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	5,400.13		1051877.03

DEMSA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
1	Government Share of FAAC (Statutory	1					
	Local Government Share of FAAC		1,280,214,624.32	1,280,214,624.32	1,608,535,276.49	328,320,652.17	374,513,737.32
	Allocation From State Government		122,857,142.86	122,857,142.86	-	(122,857,142.86)	37,230,553.34
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	7,135,190.68	7,135,190.68	-
	Exchange Difference		-	-	42,988,822.03	42,988,822.03	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	802,879.03	802,879.03	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		103,019,096.00	103,019,096.00	-	(103,019,096.00)	-
	Local Government Share of VAT		254,560,761.10	254,560,761.10	386,514,764.61	131,954,003.51	10,608,579.45
	Local Government Share of Excess Crude Account		282,521,642.40	282,521,642.40	-	(282,521,642.40)	10,873,384.29
	Statutory Revenue Total		2,043,173,266.67	2,043,173,266.67	2,045,976,932.84	2,803,666.16	433,226,254.40
2	Independent Revenue						
	Personal Taxes	2A	6,121,500.00	6,121,500.00	32,866,215.20	26,744,715.20	17,015,955.43
	Licences - General	2B	49,058,196.00	49,058,196.00	26,292,900.00	(22,765,296.00)	4,002,324.22
	Fees - General	2E	32,705,464.00	32,705,464.00	12,050,900.00	(20,654,564.00)	-
	Fines - General	2F	638,000.00	638,000.00	8,764,300.00	8,126,300.00	1,715,281.81
	Sales - General	2G	89,717,100.00	89,717,100.00	9,860,000.00	(79,857,100.00)	-
	Earnings -General	2H	17,873,000.00	17,873,000.00	182,000.00	(17,691,000.00)	4,928,810.14
	Rent on Government Buildings - General	2I	1,536,500.00	1,536,500.00	-	(1,536,500.00)	-
	Rent on Land & Others - General	2J	3,741,720.00	3,741,720.00	-	(3,741,720.00)	-
	Repayments - General	2K	525,000.00	525,000.00	-	(525,000.00)	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	1,859,700.00	1,859,700.00	-	(1,859,700.00)	-
	Rates	2O	29,462,840.00	29,462,840.00	485,300.00	(28,977,540.00)	709,498.41
	Miscellaneous	2P	19,333,800.00	19,333,800.00	424,600.00	(18,909,200.00)	-
	Independent Revenue Total		252,572,820.00	252,572,820.00	90,926,215.20	(161,646,604.80)	28,371,870.00
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	-	(458,095,238.10)	-
	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	-	(458,095,238.10)	-
	TOTAL REVENUE		2,753,841,324.77	2,753,841,324.77	2,136,903,148.04	(616,938,176.74)	461,598,124.40

DEMSA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	267,512,409.96	411,729,989.18	282,979,188.00	128,750,801.18	261,247,599.99
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	65,962,955.00	168,591,415.06	40,796,043.84	127,795,371.22	-
	Salary Arrears	10A	238,095,238.10	-	-	-	-
	Allowances	10B	169,047,754.72	19,047,754.72	18,817,912.40	229,842.32	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		740,618,357.78	599,369,158.96	342,593,144.24	256,776,014.72	261,247,599.99
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	50,446,794.80	49,446,794.80	33,368,545.51	16,078,249.29	15,479,299.96
	Utilities - General	13B	12,684,160.00	12,684,160.00	7,527,164.96	5,156,995.04	54,177,549.86
	Materials and Supplies - General	13C	62,362,876.24	100,625,326.96	95,619,399.02	5,005,927.94	38,698,249.90
	Maintenance Services - General	13D	56,024,341.35	17,761,890.63	6,445,499.94	11,316,390.68	46,437,899.88
	Training - General	13E	102,595,900.99	168,595,900.99	142,094,569.65	26,501,331.34	-
	Other Services - General	13F	109,839,785.54	74,544,285.54	74,205,289.01	338,996.53	-
	Consulting and Professional Services	13G	202,729,626.60	85,575,670.01	66,082,880.38	19,492,789.63	-
	Fuel and Lubricants	13H	34,903,082.14	3,903,082.14	1,254,527.49	2,648,554.65	-
	Financial Charges	13I	59,082,501.91	3,494,377.54	18,817.91	3,475,559.62	-
	Miscellaneous Expenses	13J	42,734,965.95	52,734,965.95	21,830,872.93	30,904,093.01	-
	Overhead Cost Total		733,404,035.51	569,366,454.55	448,447,566.81	120,918,887.74	154,792,999.60
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	154,713,220.22	1,093,959,640.55	1,059,074,558.03	34,885,082.52	-
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		154,713,220.22	1,093,959,640.55	1,059,074,558.03	34,885,082.52	-
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	7,408,606.19	7,408,606.19	6,622,210.70	786,395.49	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		7,408,606.19	7,408,606.19	6,622,210.70	786,395.49	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	20,000,000.00	19,694,621.40	305,378.60	-
	Interest - Internal Public Debt	17C	65,962,955.00	-	-	-	-
	Public Debt Charges Total		65,962,955.00	20,000,000.00	19,694,621.40	305,378.60	-
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	227,455,941.61	198,455,941.61	135,089,408.08	63,366,533.53	-
	Construction/Provision of Fixed Assets	20B	640,684,475.53	226,184,475.52	95,059,278.24	131,125,197.29	45,400,624.81
	Rehabilitation/Repairs of Fixed Assets	20C	66,597,047.38	39,097,047.38	31,368,837.43	7,728,209.95	-
	Preservation of the Environment	20D	13,600,000.00	-	-	-	-
	Acquisition of Non Tangible Assets	20E	103,396,685.55	-	-	-	-
	Capital Expenditure Total		1,051,734,150.07	463,737,464.51	261,517,523.75	202,219,940.76	45,400,624.81
	TOTAL EXPENDITURE		2,753,841,324.77	2,753,841,324.77	2,137,949,624.94	615,891,699.83	461,441,224.40

**FUFURE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,435,017,261.22	189,007,103.84
Independent Revenue	99,401,540.04	25,013,035.83
Total Receipts	2,534,418,801.26	214,020,139.67
Payments		
Personnel Cost	(446,390,995.80)	(87,963,035.84)
Social Benefits	-	-
Overhead Cost	(652,349,175.32)	(65,328,795.57)
Loans and Advances	-	-
Grants and Contributions	(1,085,158,137.64)	(3,737,300.00)
Subsidies	(9,949,784.72)	-
Transfers to Other Funds	-	-
Total Payments	(2,193,848,093.49)	(157,029,131.41)
Net Cash flow from Operating Activities	340,570,707.78	56,991,008.26
Investing Activities		
Purchase of Fixed Assets	(110,180,094.79)	-
Construction/Provision of Fixed Assets	(151,976,834.61)	(30,927,340.00)
Rehabilitation/Repairs of Fixed Assets	(19,337,870.01)	-
Preservation of the Environment	-	(160,000.00)
Acquisition of Non Tangible Assets	(55,856,419.21)	-
Net Cash Flow from Investing Activities	(337,351,218.63)	(31,087,340.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(29,590,910.36)	-
Net Cash Flow from Financing Activities	(29,590,910.36)	-
Net Surplus/(Deficit) for the Year	(26,371,421.21)	25,903,668.26
Add: Opening Balance	25,560,920.81	- 342,747.45
Closing Cash Balance	(810,500.40)	25,560,920.81

**FUFORE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	(810,500.40)	25,560,920.81
TOTAL ASSETS		(810,500.40)	25,560,920.81
LIABILITIES			
Public Funds	29	(810,500.40)	25,560,920.81
TOTAL LIABILITIES		(810,500.40)	25,560,920.81

**FUFURE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2018**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				25,560,920.81		(342,747.45)
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,440,879,435.41	2,440,879,435.41	2,435,017,261.22	(5,862,174.2)	189,007,103.84
Independent Revenue	2	102,475,814.48	102,475,814.48	99,401,540.04	(3,074,274.4)	25,013,035.83
Capital Receipts and Other Revenue Sources	3	458,095,238.10	458,095,238.10	-	(458,095,238.1)	-
TOTAL REVENUE		3,001,450,487.99	3,001,450,487.99	2,534,418,801.26	(467,031,686.7)	214,020,139.67
EXPENDITURE						
Personnel Cost	10	1,028,286,417.92	583,098,090.33	446,390,995.80	136,707,094.5	87,963,035.84
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	693,796,388.81	761,819,056.66	652,349,175.32	109,469,881.3	65,328,795.57
Loans and Advances	14	230,000.00	-	-	-	-
Grants and Contributions	15	157,469,930.02	1,117,666,050.98	1,085,158,137.64	32,507,913.3	3,737,300.00
Subsidies	16	7,408,606.19	11,000,000.00	9,949,784.72	1,050,215.3	-
Public Debt Charges	17	145,597,960.37	145,597,960.37	29,590,910.36	116,007,050.0	-
TOTAL OPERATING EXPENDITURE		2,032,789,303.32	2,619,181,158.34	2,223,439,003.85	395,742,154.5	157,029,131.41
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		968,661,184.67	382,269,329.65	336,540,718.23	(862,773,841.2)	56,648,260.81
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	102,254,941.10	128,700,000.00	110,180,094.79	18,519,905.2	-
Construction/Provision of Fixed Assets	20B	619,104,708.04	172,169,329.64	151,976,834.61	20,192,495.0	30,927,340.00
Rehabilitation/Repairs of Fixed Assets	20C	144,771,535.53	21,400,000.00	19,337,870.01	2,062,130.0	-
Preservation of the Environment	20D	5,250,000.00	-	-	-	160,000.00
Acquisition of Non Tangible Assets	20E	97,280,000.00	60,000,000.00	55,856,419.21	4,143,580.8	-
TOTAL CAPITAL EXPENDITURE		968,661,184.67	382,269,329.64	337,351,218.63	44,918,111.0	31,087,340.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	(810,500.40)		25,560,920.81

FUFOR LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	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		1,578,048,542.67	1,578,048,542.67	1,965,062,920.40	387,014,377.7	189,007,103.84
	Allocation From State Government		217,823,288.19	217,823,288.19	-	(217,823,288.2)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	8,716,687.06	8,716,687.1	-
	Exchange Difference		-	-	52,517,182.16	52,517,182.2	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	980,835.52	980,835.5	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		316,207,444.39	316,207,444.39	407,739,636.09	91,532,191.7	-
	Local Government Share of Excess Crude Account		328,800,160.16	328,800,160.16	-	(328,800,160.2)	-
	Statutory Revenue Total		2,440,879,435.41	2,440,879,435.41	2,435,017,261.22	(5,862,174.2)	189,007,103.84
2	Independent Revenue						
	Personal Taxes	2A	14,420,229.35	14,420,229.35	29,820,500.00	15,400,270.7	5,614,630.00
	Licences - General	2B	60,831,017.50	60,831,017.50	23,856,400.00	(36,974,617.5)	7,872,086.87
	Fees - General	2E	943,841.00	943,841.00	10,934,100.00	9,990,259.0	3,338,200.00
	Fines - General	2F	52,657.50	52,657.50	7,952,100.00	7,899,442.5	717,390.00
	Sales - General	2G	17,250,000.00	17,250,000.00	8,946,140.04	(8,303,860.0)	-
	Earnings -General	2H	8,404,558.80	8,404,558.80	2,982,000.00	(5,422,558.8)	4,567,372.00
	Rent on Government Buildings - General	2I	313,995.00	313,995.00	-	(313,995.0)	-
	Rent on Land & Others - General	2J	-	-	-	-	630,000.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	259,515.33	259,515.33	7,952,100.00	7,692,584.7	990,000.00
	Miscellaneous	2P	-	-	6,958,200.00	6,958,200.0	1,283,356.96
	Independent Revenue Total		102,475,814.48	102,475,814.48	99,401,540.04	(3,074,274.4)	25,013,035.83
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)	-
	TOTAL REVENUE		3,001,450,487.99	3,001,450,487.99	2,534,418,801.26	(467,031,686.7)	214,020,139.67

FUFURE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	393,412,511.09	376,319,421.60	355,726,112.73	20,593,308.9	87,963,035.84
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	161,486,680.00	71,486,680.00	44,065,111.16	27,421,568.8	-
	Salary Arrears	10A	238,095,238.10	-	-	-	-
	Allowances	10B	235,291,988.73	135,291,988.73	46,599,771.91	88,692,216.8	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,028,286,417.92	583,098,090.33	446,390,995.80	136,707,094.5	87,963,035.84
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	95,673,397.40	76,175,000.00	31,286,690.94	44,888,309.1	16,996,760.00
	Utilities - General	13B	3,544,550.00	24,688,050.00	18,639,908.77	6,048,141.2	13,447,666.18
	Materials and Supplies - General	13C	45,382,111.54	148,079,857.78	137,069,704.08	11,010,153.7	8,593,000.00
	Maintenance Services - General	13D	33,838,566.75	13,518,566.75	5,914,456.92	7,604,109.8	12,222,230.39
	Training - General	13E	92,395,650.99	218,562,501.35	205,983,856.56	12,578,644.8	12,579,369.00
	Other Services - General	13F	137,458,885.54	111,550,574.24	111,492,473.52	58,100.7	-
	Consulting and Professional Services	13G	197,864,376.60	99,344,905.78	99,288,661.09	56,244.7	1,489,770.00
	Fuel and Lubricants	13H	442,082.14	12,000,000.00	3,106,651.46	8,893,348.5	-
	Financial Charges	13I	39,414,501.91	15,765,800.76	46,599.77	15,719,201.0	-
	Miscellaneous Expenses	13J	47,782,265.95	42,133,800.00	39,520,172.22	2,613,627.8	-
	Overhead Cost Total		693,796,388.81	761,819,056.66	652,349,175.32	109,469,881.3	65,328,795.57
14	Loans and Advances						
	Staff Loans and Advances	14A	230,000.00	-	-	-	-
	Loans and Advances Total		230,000.00	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	157,469,930.02	1,117,666,050.98	1,085,158,137.64	32,507,913.3	3,737,300.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		157,469,930.02	1,117,666,050.98	1,085,158,137.64	32,507,913.3	3,737,300.00
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatal	16A	7,408,606.19	11,000,000.00	9,949,784.72	1,050,215.3	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		7,408,606.19	11,000,000.00	9,949,784.72	1,050,215.3	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	145,597,960.37	145,597,960.37	29,590,910.36	116,007,050.0	-
	Interest - Internal Public Debt	17C	-	-	-	-	-
	Public Debt Charges Total		145,597,960.37	145,597,960.37	29,590,910.36	116,007,050.0	-
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	102,254,941.10	128,700,000.00	110,180,094.79	18,519,905.2	-
	Construction/Provision of Fixed Assets	20B	619,104,708.04	172,169,329.64	151,976,834.61	20,192,495.0	30,927,340.00
	Rehabilitation/Repairs of Fixed Assets	20C	144,771,535.53	21,400,000.00	19,337,870.01	2,062,130.0	-
	Preservation of the Environment	20D	5,250,000.00	-	-	-	160,000.00
	Acquisition of Non Tangible Assets	20E	97,280,000.00	60,000,000.00	55,856,419.21	4,143,580.8	-
	Capital Expenditure Total		968,661,184.67	382,269,329.64	337,351,218.63	44,918,111.0	31,087,340.00
	TOTAL EXPENDITURE		3,001,450,487.99	3,001,450,487.99	2,560,790,222.47	440,660,265.5	188,116,471.41

**GANYE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,100,052,539.39	766,556,286.72
Independent Revenue	52,776,185.60	2,357,453.98
Total Receipts	2,152,828,724.99	768,913,740.70
Payments		
Personnel Cost	(430,531,164.70)	(323,691,508.73)
Social Benefits	-	-
Overhead Cost	(562,358,114.37)	(398,531,799.27)
Loans and Advances	-	-
Grants and Contributions	(907,089,183.33)	-
Subsidies	(8,046,633.51)	-
Transfers to Other Funds	-	-
Total Payments	(1,908,025,095.91)	(722,223,308.00)
Net Cash flow from Operating Activities	244,803,629.08	46,690,432.70
Investing Activities		
Purchase of Fixed Assets	(87,777,157.30)	-
Construction/Provision of Fixed Assets	(122,907,371.86)	(41,434,822.18)
Rehabilitation/Repairs of Fixed Assets	(15,639,007.01)	-
Preservation of the Environment	-	(4,497,599.52)
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(226,323,536.17)	(45,932,421.70)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(23,930,890.74)	-
Net Cash Flow from Financing Activities	(23,930,890.74)	-
Net Surplus/(Deficit) for the Year	(5,450,797.83)	758,011.00
Add: Opening Balance	5,534,800.34	4,776,789.34
Closing Cash Balance	84,002.51	5,534,800.34

**GANYE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	84,002.51	5,534,800.34
TOTAL ASSETS		84,002.51	5,534,800.34
LIABILITIES			
Public Funds	29	84,002.51	5,534,800.34
TOTAL LIABILITIES		84,002.51	5,534,800.34

**GANYE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				5,534,800.34		4,776,789.34
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,175,526,165.37	2,175,526,165.37	2,100,052,539.39	(75,473,625.98)	766,556,286.72
Independent Revenue	2	12,841,750.00	12,841,750.00	52,776,185.60	39,934,435.60	2,357,453.98
Capital Receipts and Other Revenue Sources	3	458,033,000.00	458,033,000.00	-	(458,033,000.00)	-
TOTAL REVENUE		2,646,400,915.37	2,646,400,915.37	2,152,828,724.99	(493,572,190.38)	768,913,740.70
EXPENDITURE						
Personnel Cost	10	968,172,220.83	833,792,875.83	430,531,164.70	403,261,711.14	323,691,508.73
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	648,545,472.66	581,007,975.07	562,358,114.37	18,649,860.70	398,531,799.27
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	156,741,615.16	926,285,746.25	907,089,183.33	19,196,562.92	-
Subsidies	16	7,422,296.67	12,422,296.67	8,046,633.51	4,375,663.16	-
Public Debt Charges	17	136,554,751.87	26,365,079.37	23,930,890.74	2,434,188.63	-
TOTAL OPERATING EXPENDITURE		1,917,436,357.18	2,379,873,973.19	1,931,955,986.65	447,917,986.54	722,223,308.00
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		728,964,558.18	266,526,942.18	226,407,538.68	(941,490,176.91)	51,467,222.04
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	96,062,626.86	100,875,674.11	87,777,157.30	13,098,516.80	-
Construction/Provision of Fixed Assets	20B	522,311,419.47	131,773,261.10	122,907,371.86	8,865,889.24	41,434,822.18
Rehabilitation/Repairs of Fixed Assets	20C	10,440,511.84	21,878,006.97	15,639,007.01	6,238,999.96	-
Preservation of the Environment	20D	11,000,000.00	7,000,000.00	-	7,000,000.00	4,497,599.52
Acquisition of Non Tangible Assets	20E	89,150,000.00	5,000,000.00	-	5,000,000.00	-
TOTAL CAPITAL EXPENDITURE		728,964,558.18	266,526,942.18	226,323,536.17	40,203,406.00	45,932,421.70
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		0.00	0.00	84,002.51		5534800.34

GANYE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	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		1,949,565,352.23	1,949,565,352.23	1,673,251,639.70	(276,313,712.53)	630,922,565.20
	Allocation From State Government		85,345,465.95	85,345,465.95	-	(85,345,465.95)	105,556,230.00
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	7,422,261.53	7,422,261.53	-
	Exchange Difference		-	-	44,718,395.65	44,718,395.65	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	835,181.36	835,181.36	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		64,554,195.14	64,554,195.14	373,825,061.15	309,270,866.01	30,077,491.52
	Local Government Share of Excess Crude Account		76,061,152.05	76,061,152.05	-	(76,061,152.05)	-
	Statutory Revenue Total		2,175,526,165.37	2,175,526,165.37	2,100,052,539.39	(75,473,625.98)	766,556,286.72
2	Independent Revenue						
	Personal Taxes	2A	935,000.00	935,000.00	15,832,900.00	14,897,900.00	1,413,876.91
	Licences - General	2B	10,123,250.00	10,123,250.00	12,666,400.00	2,543,150.00	332,558.10
	Fees - General	2E	135,750.00	135,750.00	5,805,400.00	5,669,650.00	-
	Fines - General	2F	-	-	4,222,200.00	4,222,200.00	142,524.90
	Sales - General	2G	-	-	4,749,585.60	4,749,585.60	-
	Earnings -General	2H	737,000.00	737,000.00	1,583,300.00	846,300.00	409,540.97
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	180,000.00	180,000.00	-	(180,000.00)	-
	Interest Earned	2M	730,750.00	730,750.00	-	(730,750.00)	-
	Rates	2O	-	-	4,222,000.00	4,222,000.00	58,953.11
	Miscellaneous	2P	-	-	3,694,400.00	3,694,400.00	-
	Independent Revenue Total		12,841,750.00	12,841,750.00	52,776,185.60	39,934,435.60	2,357,453.98
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	458,000,000.00	458,000,000.00	-	(458,000,000.00)	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	33,000.00	33,000.00	-	(33,000.00)	-
	Other Revenue Sources and Capital Receipts - Total		458,033,000.00	458,033,000.00	-	(458,033,000.00)	-
	TOTAL REVENUE		2,646,400,915.37	2,646,400,915.37	2,152,828,724.99	(493,572,190.38)	768,913,740.70

GANYE LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	531,093,010.92	531,093,010.92	358,738,983.89	172,354,027.03	323,691,508.73
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	114,379,345.00	114,379,345.00	40,746,668.64	73,632,676.36	-
	Salary Arrears	10A	28,095,238.10	28,095,238.10	-	28,095,238.10	-
	Allowances	10B	294,604,626.81	160,225,281.81	31,045,512.17	129,179,769.65	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		968,172,220.83	833,792,875.83	430,531,164.70	403,261,711.14	323,691,508.73
13	Overhead Cost						
	Travels and Transport - General	13A	40,175,625.72	46,158,853.54	45,999,317.95	159,535.59	49,508,807.06
	Utilities - General	13B	3,886,500.00	12,886,500.00	12,418,204.87	468,295.13	144,313,943.31
	Materials and Supplies - General	13C	54,347,416.24	119,347,416.24	118,095,564.78	1,251,851.46	94,805,136.25
	Maintenance Services - General	13D	46,850,000.00	9,850,000.00	8,922,567.15	927,432.85	109,903,912.65
	Training - General	13E	89,817,540.20	175,287,889.99	174,831,925.12	455,964.86	-
	Other Services - General	13F	147,422,431.97	93,447,431.97	90,166,681.91	3,280,750.06	-
	Consulting and Professional Services	13G	193,378,626.60	83,163,018.11	80,297,161.23	2,865,856.88	-
	Fuel and Lubricants	13H	442,082.14	3,442,082.14	2,069,700.81	1,372,381.33	-
	Financial Charges	13I	37,700,827.91	1,700,827.91	31,045.51	1,669,782.40	-
	Miscellaneous Expenses	13J	34,524,421.87	35,723,955.18	29,525,945.04	6,198,010.14	-
	Overhead Cost Total		648,545,472.66	581,007,975.07	562,358,114.37	18,649,860.70	398,531,799.27
15	Grants and Contributions						
	Local Grants and Contributions	15A	156,741,615.16	926,285,746.25	907,089,183.33	19,196,562.92	-
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		156,741,615.16	926,285,746.25	907,089,183.33	19,196,562.92	-
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	7,422,296.67	12,422,296.67	8,046,633.51	4,375,663.16	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		7,422,296.67	12,422,296.67	8,046,633.51	4,375,663.16	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	136,554,751.87	26,365,079.37	23,930,890.74	2,434,188.63	-
	Interest - Internal Public Debt	17C	-	-	-	-	-
	Public Debt Charges Total		136,554,751.87	26,365,079.37	23,930,890.74	2,434,188.63	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	96,062,626.86	100,875,674.11	87,777,157.30	13,098,516.80	-
	Construction/Provision of Fixed Assets	20B	522,311,419.47	131,773,261.10	122,907,371.86	8,865,889.24	41,434,822.18
	Rehabilitation/Repairs of Fixed Assets	20C	10,440,511.84	21,878,006.97	15,639,007.01	6,238,999.96	-
	Preservation of the Environment	20D	11,000,000.00	7,000,000.00	-	7,000,000.00	4,497,599.52
	Acquisition of Non Tangible Assets	20E	89,150,000.00	5,000,000.00	-	5,000,000.00	-
	Capital Expenditure Total		728,964,558.18	266,526,942.18	226,323,536.17	40,203,406.00	45,932,421.70
	TOTAL EXPENDITURE		2,646,400,915.36	2,646,400,915.36	2,158,279,522.82	488,121,392.54	768,155,729.70

**GIREI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,858,397,565.78	142,802,587.00
Independent Revenue	87,767,478.50	26,442,201.00
Total Receipts	1,946,165,044.28	169,244,788.00
Payments		
Personnel Cost	(403,245,718.69)	(89,705,419.00)
Social Benefits	-	-
Overhead Cost	(327,996,815.21)	(37,035,410.00)
Loans and Advances	-	-
Grants and Contributions	(981,349,646.82)	(10,928,845.00)
Subsidies	(4,877,704.19)	-
Transfers to Other Funds	-	-
Total Payments	(1,717,469,884.91)	(137,669,674.00)
Net Cash flow from Operating Activities	228,695,159.37	31,575,114.00
Investing Activities		
Purchase of Fixed Assets	(49,444,881.76)	-
Construction/Provision of Fixed Assets	(85,315,617.79)	(24,117,959.00)
Rehabilitation/Repairs of Fixed Assets	(86,425,695.11)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(221,186,194.66)	(24,117,959.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(14,551,415.10)	-
Net Cash Flow from Financing Activities	(14,551,415.10)	-
Net Surplus/(Deficit) for the Year	(7,042,450.39)	7,457,155.00
Add: Opening Balance	7,240,718.17	(216,436.83)
Closing Cash Balance	198,267.78	7,240,718.17

**GIREI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	198,267.78	7,240,718.17
TOTAL ASSETS		198,267.78	7,240,718.17
LIABILITIES			
Public Funds	29	198,267.78	7,240,718.17
TOTAL LIABILITIES		198,267.78	7,240,718.17

**GIREI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2018**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				7,240,718.17		(216,436.83)
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,341,437,814.79	2,341,437,814.79	1,858,397,565.78	(483,040,249.0)	142,802,587.00
Independent Revenue	2	107,292,950.00	107,292,950.00	87,767,478.50	(19,525,471.5)	26,442,201.00
Capital Receipts and Other Revenue Sources	3	460,243,738.10	460,243,738.10	-	(460,243,738.1)	-
TOTAL REVENUE		2,908,974,502.89	2,908,974,502.89	1,946,165,044.28	(962,809,458.6)	169,244,788.00
EXPENDITURE						
Personnel Cost	10	1,132,721,427.04	1,132,721,427.04	403,245,718.69	729,475,708.3	89,705,419.00
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	532,718,769.11	377,718,769.11	327,996,815.21	49,721,953.9	37,035,410.00
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	103,032,712.09	1,023,281,051.28	981,349,646.82	41,931,404.5	10,928,845.00
Subsidies	16	10,000,000.00	10,000,000.00	4,877,704.19	5,122,295.8	-
Public Debt Charges	17	81,038,179.09	21,038,179.09	14,551,415.10	6,486,764.0	-
TOTAL OPERATING EXPENDITURE		1,859,511,087.34	2,564,759,426.53	1,732,021,300.01	832,738,126.5	137,669,674.00
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,049,463,415.55	344,215,076.36	221,384,462.43	(1,795,547,585.1)	31,358,677.17
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	228,764,036.16	53,313,508.32	49,444,881.76	3,868,626.6	-
Construction/Provision of Fixed Assets	20B	651,212,332.01	140,971,941.32	85,315,617.79	55,656,323.5	24,117,959.00
Rehabilitation/Repairs of Fixed Assets	20C	73,762,047.38	129,929,626.73	86,425,695.11	43,503,931.6	-
Preservation of the Environment	20D	15,725,000.00	10,000,000.00	-	10,000,000.0	-
Acquisition of Non Tangible Assets	20E	80,000,000.00	10,000,000.00	-	10,000,000.0	-
TOTAL CAPITAL EXPENDITURE		1,049,463,415.55	344,215,076.36	221,186,194.66	123,028,881.7	24,117,959.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(0.0)	(0.0)	198,267.78		7,240,718.17

GIREI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	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		1,853,184,412.74	1,853,184,412.74	1,464,955,919.79	(388,228,492.9)	142,802,587.00
	Allocation From State Government		292,869,612.52	292,869,612.52	-	(292,869,612.5)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	6,498,296.91	6,498,296.9	-
	Exchange Difference		-	-	39,151,599.71	39,151,599.7	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	731,213.30	731,213.3	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		83,681,857.94	83,681,857.94	347,060,536.07	263,378,678.1	-
	Local Government Share of Excess Crude Account		111,701,931.59	111,701,931.59	-	(111,701,931.6)	-
	Statutory Revenue Total		2,341,437,814.79	2,341,437,814.79	1,858,397,565.78	(483,040,249.0)	142,802,587.00
2	Independent Revenue						
	Personal Taxes	2A	12,206,000.00	12,206,000.00	3,568,478.50	(8,637,521.5)	2,218,600.00
	Licences - General	2B	41,084,050.00	41,084,050.00	27,370,400.00	(13,713,650.0)	2,820,000.00
	Fees - General	2E	24,986,900.00	24,986,900.00	22,668,600.00	(2,318,300.0)	5,670,700.00
	Fines - General	2F	-	-	7,704,700.00	7,704,700.0	-
	Sales - General	2G	-	-	-	-	-
	Earnings -General	2H	8,847,500.00	8,847,500.00	22,903,000.00	14,055,500.0	3,482,200.00
	Rent on Government Buildings - General	2I	1,747,500.00	1,747,500.00	-	(1,747,500.0)	4,250,000.00
	Rent on Land & Others - General	2J	4,440,000.00	4,440,000.00	-	(4,440,000.0)	1,734,000.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	5,586,000.00	5,586,000.00	-	(5,586,000.0)	-
	Rates	2O	-	-	-	-	1,700,000.00
	Miscellaneous	2P	8,395,000.00	8,395,000.00	3,552,300.00	(4,842,700.0)	4,566,701.00
	Independent Revenue Total		107,292,950.00	107,292,950.00	87,767,478.50	(19,525,471.5)	26,442,201.00
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	1,917,500.00	1,917,500.00	-	(1,917,500.0)	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	458,095,238.10	458,095,238.10	-	(458,095,238.1)	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	231,000.00	231,000.00	-	(231,000.0)	-
	Other Revenue Sources and Capital Receipts - Total		460,243,738.10	460,243,738.10	-	(460,243,738.1)	-
	TOTAL REVENUE		2,908,974,502.89	2,908,974,502.89	1,946,165,044.28	(962,809,458.6)	169,244,788.00

GIREI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	368,755,411.59	368,755,411.59	329,907,397.60	38,848,014.0	89,705,419.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	156,000,000.00	156,000,000.00	40,762,061.83	115,237,938.2	-
	Salary Arrears	10A	238,095,238.10	238,095,238.10	-	238,095,238.1	-
	Allowances	10B	369,870,777.35	369,870,777.35	32,576,259.26	337,294,518.1	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,132,721,427.04	1,132,721,427.04	403,245,718.69	729,475,708.3	89,705,419.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	42,102,147.40	32,102,147.40	17,216,741.23	14,885,406.2	7,885,090.00
	Utilities - General	13B	7,425,000.00	7,425,000.00	25,000.00	7,400,000.0	1,024,320.00
	Materials and Supplies - General	13C	54,246,626.24	73,246,626.24	73,080,573.40	166,052.8	3,261,000.00
	Maintenance Services - General	13D	27,197,500.00	8,197,500.00	7,813,913.66	383,586.3	8,769,500.00
	Training - General	13E	24,139,500.00	108,720,750.00	101,522,200.00	7,198,550.0	4,572,500.00
	Other Services - General	13F	83,809,785.54	58,809,785.54	54,657,193.10	4,152,592.4	-
	Consulting and Professional Services	13G	282,798,209.94	59,883,626.60	48,674,492.10	11,209,134.5	2,520,000.00
	Fuel and Lubricants	13H	-	-	-	-	-
	Financial Charges	13I	-	333,333.33	57,575.42	275,757.9	-
	Miscellaneous Expenses	13J	11,000,000.00	29,000,000.00	24,949,126.28	4,050,873.7	9,003,000.00
	Overhead Cost Total		532,718,769.11	377,718,769.11	327,996,815.21	49,721,953.9	37,035,410.00
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	103,032,712.09	1,023,281,051.28	981,349,646.82	41,931,404.5	10,928,845.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		103,032,712.09	1,023,281,051.28	981,349,646.82	41,931,404.5	10,928,845.00
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatal	16A	10,000,000.00	10,000,000.00	4,877,704.19	5,122,295.8	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		10,000,000.00	10,000,000.00	4,877,704.19	5,122,295.8	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	81,038,179.09	16,673,099.74	14,506,415.10	2,166,684.6	-
	Interest - Internal Public Debt	17C	-	4,365,079.35	45,000.00	4,320,079.4	-
	Public Debt Charges Total		81,038,179.09	21,038,179.09	14,551,415.10	6,486,764.0	-
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	228,764,036.16	53,313,508.32	49,444,881.76	3,868,626.6	-
	Construction/Provision of Fixed Assets	20B	651,212,332.01	140,971,941.32	85,315,617.79	55,656,323.5	24,117,959.00
	Rehabilitation/Repairs of Fixed Assets	20C	73,762,047.38	129,929,626.73	86,425,695.11	43,503,931.6	-
	Preservation of the Environment	20D	15,725,000.00	10,000,000.00	-	10,000,000.0	-
	Acquisition of Non Tangible Assets	20E	80,000,000.00	10,000,000.00	-	10,000,000.0	-
	Capital Expenditure Total		1,049,463,415.55	344,215,076.36	221,186,194.66	123,028,881.7	24,117,959.00
	TOTAL EXPENDITURE		2,908,974,502.89	2,908,974,502.89	1,953,207,494.67	955,767,008.2	161,787,633.00

**GOMBI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,855,484,627.75	161,921,551.00
Independent Revenue	49,947,346.94	27,130,800.00
Total Receipts	1,905,431,974.69	189,052,351.00
Payments		
Personnel Cost	(392,899,905.00)	(84,264,530.00)
Social Benefits	-	-
Overhead Cost	(385,291,685.01)	(96,796,337.05)
Loans and Advances	-	-
Grants and Contributions	(946,803,143.73)	(2,363,200.00)
Subsidies	(5,669,884.53)	-
Transfers to Other Funds	-	-
Total Payments	(1,730,664,618.27)	(183,424,067.05)
Net Cash flow from Operating Activities	174,767,356.42	5,628,283.95
Investing Activities		
Purchase of Fixed Assets	(60,822,599.33)	-
Construction/Provision of Fixed Assets	(86,603,994.75)	(9,780,500.00)
Rehabilitation/Repairs of Fixed Assets	(11,019,684.66)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(158,446,278.74)	(9,780,500.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(16,862,379.40)	-
Net Cash Flow from Financing Activities	(16,862,379.40)	-
Net Surplus/(Deficit) for the Year	(541,301.72)	(4,152,216.05)
Add: Opening Balance	571,393.64	4,723,609.69
Closing Cash Balance	30,091.92	571,393.64

**GOMBI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	30,091.92	571,393.64
TOTAL ASSETS		30,091.92	571,393.64
LIABILITIES			
Public Funds	29	30,091.92	571,393.64
TOTAL LIABILITIES		30,091.92	571,393.64

**GOMBI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE		5,211,139.29	5,211,139.29	571,393.64		4,723,609.69
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,690,836,008.67	2,690,836,008.67	1,855,484,627.75	(835,351,380.92)	161,921,551.00
Independent Revenue	2	59,016,710.40	59,016,710.40	49,947,346.94	(9,069,363.45)	27,130,800.00
Capital Receipts and Other Revenue Sources	3	460,348,015.10	460,348,015.10	-	(460,348,015.10)	-
TOTAL REVENUE		3,210,200,734.16	3,210,200,734.16	1,905,431,974.69	(1,304,768,759.47)	189,052,351.00
EXPENDITURE						
Personnel Cost	10	997,149,359.06	997,149,359.06	392,899,905.00	604,249,454.06	84,264,530.00
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	525,941,014.70	620,926,220.00	385,291,685.01	235,634,534.99	96,796,337.05
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	150,095,327.55	1,291,125,918.60	946,803,143.73	344,322,774.87	2,363,200.00
Subsidies	16	7,495,182.25	19,507,438.23	5,669,884.53	13,837,553.70	-
Public Debt Charges	17	79,365,079.37	26,999,918.22	16,862,379.40	10,137,538.82	-
TOTAL OPERATING EXPENDITURE		1,760,045,962.93	2,955,708,854.10	1,747,526,997.67	1,208,181,856.43	183,424,067.05
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,455,365,910.53	259,703,019.35	158,476,370.66	(2,512,950,615.90)	10,351,893.64
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	310,985,111.39	97,388,699.93	60,822,599.33	36,566,100.60	-
Construction/Provision of Fixed Assets	20B	934,987,787.29	113,669,681.17	86,603,994.75	27,065,686.42	9,780,500.00
Rehabilitation/Repairs of Fixed Assets	20C	95,940,511.84	35,644,638.25	11,019,684.66	24,624,953.59	-
Preservation of the Environment	20D	24,177,500.00	8,000,000.00	-	8,000,000.00	-
Acquisition of Non Tangible Assets	20E	89,275,000.00	5,000,000.00	-	5,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,455,365,910.52	259,703,019.35	158,446,278.74	101,256,740.61	9,780,500.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	30,091.92		571393.64

GOMBI LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
1	Government Share of FAAC (Statutory	1					
	Local Government Share of FAAC		2,038,033,827.07	2,038,033,827.07	1,449,626,378.85	(588,407,448.22)	161,921,551.00
	Allocation From State Government		190,486,003.99	190,486,003.99	-	(190,486,003.99)	-
	Excess Petroleum Profit Tax (PPT Revenue)		63,135,916.20	63,135,916.20	6,430,297.65	(56,705,618.55)	-
	Exchange Difference		-	-	38,741,910.86	38,741,910.86	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	723,561.76	723,561.76	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		69,148,860.60	69,148,860.60	-	(69,148,860.60)	-
	Local Government Share of VAT		-	-	359,962,478.62	359,962,478.62	-
	Local Government Share of Excess Crude Account		330,031,400.81	330,031,400.81	-	(330,031,400.81)	-
	Statutory Revenue Total		2,690,836,008.67	2,690,836,008.67	1,855,484,627.75	(835,351,380.92)	161,921,551.00
2	Independent Revenue						
	Personal Taxes	2A	2,445,600.00	2,445,600.00	14,983,946.94	12,538,346.94	2,100,000.00
	Licences - General	2B	29,252,984.80	29,252,984.80	11,987,400.00	(17,265,584.80)	5,200,000.00
	Fees - General	2E	8,491,860.00	8,491,860.00	6,992,800.00	(1,499,060.00)	1,416,500.00
	Fines - General	2F	34,200.00	34,200.00	3,995,800.00	3,961,600.00	5,000,000.00
	Sales - General	2G	105,600.00	105,600.00	4,495,300.00	4,389,700.00	-
	Earnings -General	2H	5,251,365.60	5,251,365.60	7,492,100.00	2,240,734.40	4,725,300.00
	Rent on Government Buildings - General	2I	5,085,000.00	5,085,000.00	-	(5,085,000.00)	5,068,000.00
	Rent on Land & Others - General	2J	904,200.00	904,200.00	-	(904,200.00)	1,000,000.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	216,000.00	216,000.00	-	(216,000.00)	-
	Interest Earned	2M	1,279,700.00	1,279,700.00	-	(1,279,700.00)	-
	Rates	2O	2,122,200.00	2,122,200.00	-	(2,122,200.00)	855,000.00
	Miscellaneous	2P	3,828,000.00	3,828,000.00	-	(3,828,000.00)	1,766,000.00
	Independent Revenue Total		59,016,710.40	59,016,710.40	49,947,346.94	(9,069,363.45)	27,130,800.00
3	Other Revenue Sources and Capital						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	2,252,777.00	2,252,777.00	-	(2,252,777.00)	-
	Foreign Grants	3D	-	-	-	-	-
	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	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		460,348,015.10	460,348,015.10	-	(460,348,015.10)	-
	TOTAL REVENUE		3,210,200,734.16	3,210,200,734.16	1,905,431,974.69	(1,304,768,759.47)	189,052,351.00

GOMBI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	489,525,700.54	489,525,700.54	335,400,185.79	154,125,514.75	84,264,530.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	110,220,000.00	110,220,000.00	40,762,462.82	69,457,537.18	-
	Salary Arrears	10A	238,095,238.10	238,095,238.10	-	238,095,238.10	-
	Allowances	10B	159,308,420.42	159,308,420.42	16,737,256.39	142,571,164.03	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		997,149,359.06	997,149,359.06	392,899,905.00	604,249,454.06	84,264,530.00
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	19,437,897.40	56,413,597.01	28,986,890.85	27,426,706.16	16,968,830.00
	Utilities - General	13B	-	20,719,828.87	6,694,902.56	14,024,926.31	50,000.00
	Materials and Supplies - General	13C	48,212,396.24	136,321,058.58	82,014,526.69	54,306,531.89	37,444,212.05
	Maintenance Services - General	13D	30,390,825.30	23,969,860.96	5,601,987.29	18,367,873.67	23,449,907.00
	Training - General	13E	89,915,262.19	155,067,579.32	121,826,425.74	33,241,153.58	4,709,000.00
	Other Services - General	13F	104,880,096.25	101,730,147.20	63,533,982.77	38,196,164.43	-
	Consulting and Professional Services	13G	193,710,912.32	90,594,905.55	56,579,640.61	34,015,264.94	1,200,000.00
	Fuel and Lubricants	13H	-	5,786,638.14	1,115,817.09	4,670,821.05	-
	Financial Charges	13I	-	26,799.57	16,737.26	10,062.32	-
	Miscellaneous Expenses	13J	39,393,624.99	30,295,804.79	18,920,774.15	11,375,030.64	12,974,388.00
	Overhead Cost Total		525,941,014.70	620,926,220.00	385,291,685.01	235,634,534.99	96,796,337.05
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	150,095,327.55	1,291,125,918.60	946,803,143.73	344,322,774.87	2,363,200.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		150,095,327.55	1,291,125,918.60	946,803,143.73	344,322,774.87	2,363,200.00
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatal	16A	7,495,182.25	19,507,438.23	5,669,884.53	13,837,553.70	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		7,495,182.25	19,507,438.23	5,669,884.53	13,837,553.70	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	79,365,079.37	26,999,918.22	16,862,379.40	10,137,538.82	-
	Interest - Internal Public Debt	17C	-	-	-	-	-
	Public Debt Charges Total		79,365,079.37	26,999,918.22	16,862,379.40	10,137,538.82	-
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19	-	-	-	-	-
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	310,985,111.39	97,388,699.93	60,822,599.33	36,566,100.60	-
	Construction/Provision of Fixed Assets	20B	934,987,787.29	113,669,681.17	86,603,994.75	27,065,686.42	9,780,500.00
	Rehabilitation/Repairs of Fixed Assets	20C	95,940,511.84	35,644,638.25	11,019,684.66	24,624,953.59	-
	Preservation of the Environment	20D	24,177,500.00	8,000,000.00	-	8,000,000.00	-
	Acquisition of Non Tangible Assets	20E	89,275,000.00	5,000,000.00	-	5,000,000.00	-
	Capital Expenditure Total		1,455,365,910.52	259,703,019.35	158,446,278.74	101,256,740.61	9,780,500.00
	TOTAL EXPENDITURE		3,215,411,873.45	3,215,411,873.45	1,905,973,276.41	1,309,438,597.04	193,204,567.05

**GUYUK LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,983,507,491.25	400,912,264.41
Independent Revenue	60,619,195.00	790,496.84
Total Receipts	2,044,126,686.25	401,702,761.25
Payments		
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	-	-
Total Payments	(1,747,844,315.84)	(362,069,542.41)
Net Cash flow from Operating Activities	296,282,370.41	39,633,218.84
Investing Activities		
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	-	-
Net Cash Flow from Investing Activities	(286,825,265.59)	(39,483,218.84)
Financing Activities		
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)	-
Net Cash Flow from Financing Activities	(25,432,686.96)	-
Net Surplus/(Deficit) for the Year	(15,975,582.14)	150,000.00
Add: Opening Balance	15,984,203.08	15,834,203.08
Closing Cash Balance	8,620.94	15,984,203.08

**GUYUK LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

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

**GUYUK LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2018**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				15,984,203.08		15,834,203.08
Add: Revenue						
REVENUE						
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	-
					-	
TOTAL REVENUE		2,471,215,791.90	2,471,215,792.00	2,044,126,686.25	427,089,105.65	401,702,761.25
EXPENDITURE						
Personnel Cost	10	984,050,891.30	548,358,158.26	316,295,888.00	667,755,003.30	226,871,074.49
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	-
TOTAL OPERATING EXPENDITURE		1,564,638,954.15	2,125,684,332.81	1,773,277,002.80	(208,638,048.65)	362,069,542.41
					-	
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		906,576,837.76	345,531,459.20	286,833,886.53	619,742,951.23	55,467,421.92
					-	
					-	
CAPITAL EXPENDITURE						
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	-
TOTAL CAPITAL EXPENDITURE		906,576,837.76	345,531,459.20	286,825,265.59	619,751,572.17	39,483,218.84
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	8,620.94		15984203.08

GUYUK LOCAL GOVERNMENT COUNCIL SUMMARY OF TOTAL REVENUE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	EXPENDITURES						
10	Personnel Cost	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	-	-	-	-	-
	Personnel Cost Total		984,050,891.30	548,358,158.26	316,295,888.00	232,062,270.26	226,871,074.49
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	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	-
	Overhead Cost Total		403,521,217.74	667,321,217.74	588,179,614.19	79,141,603.55	135,198,467.92
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	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	-	-	-	-	-
	Grants and Contributions Total		97,701,765.76	869,639,877.46	834,817,209.23	34,822,668.23	-
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatal	16A	-	13,000,000.00	8,551,604.43	4,448,395.57	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	13,000,000.00	8,551,604.43	4,448,395.57	-
17	Public Debt Charges						
	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	-	-	-	-	-
	Public Debt Charges Total		79,365,079.35	27,365,079.35	25,432,686.96	1,932,392.39	-
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	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	-	-	-	-
	Capital Expenditure Total		906,576,837.76	345,531,459.20	286,825,265.59	58,706,193.61	39,483,218.84
	TOTAL EXPENDITURE		2,471,215,791.90	2,471,215,792.00	2,060,102,268.39	411,113,523.61	401,552,761.25

GUYUK LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	EXPENDITURES						
10	Personnel Cost	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	-	-	-	-	-
	Personnel Cost Total		984,050,891.30	548,358,158.26	316,295,888.00	232,062,270.26	226,871,074.49
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	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	-
	Overhead Cost Total		403,521,217.74	667,321,217.74	588,179,614.19	79,141,603.55	135,198,467.92
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	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	-	-	-	-	-
	Grants and Contributions Total		97,701,765.76	869,639,877.46	834,817,209.23	34,822,668.23	-
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatal	16A	-	13,000,000.00	8,551,604.43	4,448,395.57	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		-	13,000,000.00	8,551,604.43	4,448,395.57	-
17	Public Debt Charges						
	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	-	-	-	-	-
	Public Debt Charges Total		79,365,079.35	27,365,079.35	25,432,686.96	1,932,392.39	-
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	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	-	-	-	-
	Capital Expenditure Total		906,576,837.76	345,531,459.20	286,825,265.59	58,706,193.61	39,483,218.84
	TOTAL EXPENDITURE		2,471,215,791.90	2,471,215,792.00	2,060,102,268.39	411,113,523.61	401,552,761.25

**HONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,119,397,672.78	156,571,929.00
Independent Revenue	34,883,322.76	27,690,947.00
Total Receipts	2,154,280,995.54	184,262,876.00
Payments		
Personnel Cost	(266,671,988.61)	(87,943,148.20)
Social Benefits	-	-
Overhead Cost	(371,163,155.93)	(76,853,188.16)
Loans and Advances	-	-
Grants and Contributions	(1,329,420,011.42)	(2,000,522.00)
Subsidies	(5,205,526.43)	-
Transfers to Other Funds	-	-
Total Payments	(1,972,460,682.39)	(166,796,858.36)
Net Cash flow from Operating Activities	181,820,313.16	17,466,017.64
Investing Activities		
Purchase of Fixed Assets	(60,982,772.09)	(662,759.64)
Construction/Provision of Fixed Assets	(94,454,913.43)	(18,236,400.00)
Rehabilitation/Repairs of Fixed Assets	(11,692,199.86)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(167,129,885.38)	(18,899,159.64)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(15,481,366.72)	-
Net Cash Flow from Financing Activities	(15,481,366.72)	-
Net Surplus/(Deficit) for the Year	(790,938.94)	(1,433,142.00)
Add: Opening Balance	926,278.00	2,359,420.00
Closing Cash Balance	135,339.06	926,278.00

HONG LOCAL GOVERNMENT COUNCIL
ADAMAWA STATE
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	135,339.06	926,278.00
TOTAL ASSETS		135,339.06	926,278.00
LIABILITIES			
Public Funds	29	135,339.06	926,278.00
TOTAL LIABILITIES		135,339.06	926,278.00

**HONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2018**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				926,278.00		2,359,420.00
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,910,335,709.62	2,910,335,709.62	2,119,397,672.78	(790,938,036.84)	156,571,929.00
Independent Revenue	2	41,159,203.25	41,159,203.25	34,883,322.76	(6,275,880.49)	27,690,947.00
Capital Receipts and Other Revenue Sources	3	458,540,238.10	458,540,238.10	-	(431,694,515.34)	-
TOTAL REVENUE		3,410,035,150.97	3,410,035,150.97	2,154,280,995.54	(1,228,908,432.67)	184,262,876.00
EXPENDITURE						
Personnel Cost	10	1,222,746,052.69	1,222,746,052.69	266,671,988.61	956,074,064.08	87,943,148.20
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	962,069,448.93	551,571,713.77	371,163,155.93	180,408,557.84	76,853,188.16
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	88,655,752.32	1,350,188,110.24	1,329,420,011.42	20,768,098.82	2,000,522.00
Subsidies	16	33,696,655.95	18,696,655.95	5,205,526.43	13,491,129.52	-
Public Debt Charges	17	79,365,079.35	26,365,079.35	15,481,366.72	10,883,712.63	-
TOTAL OPERATING EXPENDITURE		2,386,532,989.24	3,169,567,612.00	1,987,942,049.10	1,181,625,562.89	166,796,858.36
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,023,502,161.73	240,467,538.97	167,265,224.44	(2,410,533,995.56)	19,825,437.64
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	134,779,150.70	87,679,150.70	60,982,772.09	26,696,378.61	662,759.64
Construction/Provision of Fixed Assets	20B	579,450,489.89	129,857,127.71	94,454,913.43	35,402,214.28	18,236,400.00
Rehabilitation/Repairs of Fixed Assets	20C	167,672,521.14	22,931,260.56	11,692,199.86	11,239,060.70	-
Preservation of the Environment	20D	36,300,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	105,300,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		1,023,502,161.73	240,467,538.97	167,129,885.38	73,337,653.59	18,899,159.64
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	135,339.06		926,278.00

HONG LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

	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		1,905,762,665.89	1,905,762,665.89	1,688,168,581.30	(217,594,084.59)	156,571,929.00
	Allocation From State Government		555,215,488.11	555,215,488.11	-	(555,215,488.11)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	7,488,430.55	7,488,430.55	-
	Exchange Difference		-	-	45,117,057.51	45,117,057.51	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	842,626.94	842,626.94	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		131,453,752.38	131,453,752.38	377,780,976.48	246,327,224.10	-
	Local Government Share of Excess Crude Account		317,903,803.25	317,903,803.25	-	(317,903,803.25)	-
	Statutory Revenue Total		2,910,335,709.62	2,910,335,709.62	2,119,397,672.78	(790,938,036.84)	156,571,929.00
2	Independent Revenue						
	Personal Taxes	2A	3,006,391.60	3,006,391.60	-	(3,006,391.60)	3,227,390.00
	Licences - General	2B	18,691,185.70	18,691,185.70	148,300.00	(18,542,885.70)	4,276,957.00
	Fees - General	2E	5,095,000.00	5,095,000.00	28,316,822.76	23,221,822.76	400,000.00
	Fines - General	2F	240,000.00	240,000.00	-	(240,000.00)	4,000,000.00
	Sales - General	2G	1,550,000.00	1,550,000.00	-	(1,550,000.00)	-
	Earnings -General	2H	3,300,000.00	3,300,000.00	2,892,400.00	(407,600.00)	13,265,500.00
	Rent on Government Buildings - General	2I	1,920,000.00	1,920,000.00	-	(1,920,000.00)	500,000.00
	Rent on Land & Others - General	2J	1,650,000.00	1,650,000.00	-	(1,650,000.00)	397,020.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	440,000.00	440,000.00	-	(440,000.00)	-
	Interest Earned	2M	2,640,000.00	2,640,000.00	-	(2,640,000.00)	-
	Rates	2O	1,809,732.75	1,809,732.75	585,000.00	(1,224,732.75)	220,180.00
	Miscellaneous	2P	816,893.20	816,893.20	2,940,800.00	2,123,906.80	1,403,900.00
	Independent Revenue Total		41,159,203.25	41,159,203.25	34,883,322.76	(6,275,880.49)	27,690,947.00
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	445,000.00	445,000.00	-	(445,000.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	458,095,238.10	458,095,238.10	-	(431,249,515.34)	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		458,540,238.10	458,540,238.10	-	(431,694,515.34)	-
	TOTAL REVENUE		3,410,035,150.97	3,410,035,150.97	2,154,280,995.54	(1,228,908,432.67)	184,262,876.00

HONG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	592,372,959.68	592,372,959.68	214,263,135.19	378,109,824.49	84,629,350.00
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	198,353,729.34	198,353,729.34	44,298,850.99	154,054,878.35	-
	Salary Arrears	10A	238,095,238.10	238,095,238.10	-	238,095,238.10	-
	Allowances	10B	193,924,125.57	193,924,125.57	8,110,002.43	185,814,123.14	3,313,798.20
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		1,222,746,052.69	1,222,746,052.69	266,671,988.61	956,074,064.08	87,943,148.20
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	83,124,615.52	45,000,000.00	31,631,464.87	13,368,535.13	21,937,910.80
	Utilities - General	13B	-	7,418,926.75	200,000.00	7,218,926.75	1,325,519.28
	Materials and Supplies - General	13C	55,287,048.93	90,287,048.93	75,642,876.97	14,644,171.95	11,664,319.58
	Maintenance Services - General	13D	82,076,282.35	57,076,282.35	9,852,324.42	47,223,957.93	28,541,839.76
	Training - General	13E	126,536,347.11	166,536,347.12	109,870,093.92	56,666,253.20	3,544,305.72
	Other Services - General	13F	338,309,334.46	68,309,334.46	58,330,610.57	9,978,723.89	-
	Consulting and Professional Services	13G	189,006,332.12	61,214,285.71	51,985,822.36	9,228,463.36	1,000,000.00
	Fuel and Lubricants	13H	1,501,892.86	1,501,892.86	-	1,501,892.86	220,919.88
	Financial Charges	13I	34,273,479.92	4,273,479.92	4,550.00	4,268,929.92	3,313.80
	Miscellaneous Expenses	13J	51,954,115.68	49,954,115.68	33,645,412.82	16,308,702.86	8,615,059.34
	Overhead Cost Total		962,069,448.93	551,571,713.77	371,163,155.93	180,408,557.84	76,853,188.16
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	88,655,752.32	1,350,188,110.24	1,329,420,011.42	20,768,098.82	2,000,522.00
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		88,655,752.32	1,350,188,110.24	1,329,420,011.42	20,768,098.82	2,000,522.00
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatal	16A	33,696,655.95	18,696,655.95	5,205,526.43	13,491,129.52	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		33,696,655.95	18,696,655.95	5,205,526.43	13,491,129.52	-
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	79,365,079.35	26,365,079.35	15,481,366.72	10,883,712.63	-
	Interest - Internal Public Debt	17C	-	-	-	-	-
	Public Debt Charges Total		79,365,079.35	26,365,079.35	15,481,366.72	10,883,712.63	-
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19					
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	134,779,150.70	87,679,150.70	60,982,772.09	26,696,378.61	662,759.64
	Construction/Provision of Fixed Assets	20B	579,450,489.89	129,857,127.71	94,454,913.43	35,402,214.28	18,236,400.00
	Rehabilitation/Repairs of Fixed Assets	20C	167,672,521.14	22,931,260.56	11,692,199.86	11,239,060.70	-
	Preservation of the Environment	20D	36,300,000.00	-	-	-	-
	Acquisition of Non Tangible Assets	20E	105,300,000.00	-	-	-	-
	Capital Expenditure Total		1,023,502,161.73	240,467,538.97	167,129,885.38	73,337,653.59	18,899,159.64
	TOTAL EXPENDITURE		3,410,035,150.97	3,410,035,150.97	2,155,071,934.48	1,254,963,216.49	185,696,018.00

**JADA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,199,144,681.39	628,915,399.73
Independent Revenue	38,262,110.80	1,487,445.84
Total Receipts	2,237,406,792.19	630,402,845.57
Payments		
Personnel Cost	(503,989,010.91)	(445,868,761.29)
Social Benefits	-	-
Overhead Cost	(476,602,935.46)	(142,707,837.13)
Loans and Advances	(805,649.14)	-
Grants and Contributions	(1,052,284,268.88)	-
Subsidies	(6,381,916.73)	-
Transfers to other funds	-	-
Total Payments	(2,040,063,781.12)	(588,576,598.42)
Net Cash flow from Operating Activities	197,343,011.08	41,826,247.15
Investing Activities		
Purchase of Fixed Assets	(71,791,578.55)	-
Construction/Provision of Fixed Assets	(97,479,848.17)	(41,676,247.15)
Rehabilitation/Repairs of Fixed Assets	(12,403,552.40)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(181,674,979.12)	(41,676,247.15)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(18,979,981.11)	-
Net Cash Flow from Financing Activities	(18,979,981.11)	-
Net Surplus/(Deficit) for the Year	(3,311,949.15)	150,000.00
Add: Opening Balance	3,542,952.88	3,392,952.88
Closing Cash Balance	231,003.73	3,542,952.88

**JADA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	231,003.73	3,542,952.88
TOTAL ASSETS		231,003.73	3,542,952.88
LIABILITIES			
Public Funds	29	231,003.73	3,542,952.88
TOTAL LIABILITIES		231,003.73	3,542,952.88

**JADA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				3542952.88		3392952.88
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,444,294,743.29	2,444,294,743.29	2,199,144,681.39	- 245,150,061.89	628,915,399.73
Independent Revenue	2	28,133,905.00	28,133,905.00	38,262,110.80	10,128,205.80	1,487,445.84
Capital Receipts and Other Revenue Sources	3	458,044,000.00	458,044,000.00	-	- 458,044,000.00	-
TOTAL REVENUE		2,930,472,648.29	2,930,472,648.29	2,237,406,792.19	- 693,065,856.09	630,402,845.57
EXPENDITURE						
Personnel Cost	10	1,070,551,877.82	871,303,602.74	503,989,010.91	367,314,591.82	445,868,761.29
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	683,790,866.32	775,919,045.55	476,602,935.46	299,316,110.09	142,707,837.13
Loans and Advances	14	-	900,000.00	805,649.14	94,350.86	-
Grants and Contributions	15	166,987,273.89	1,055,750,000.00	1,052,284,268.88	3,465,731.12	-
Subsidies	16	2,395,179.23	6,600,000.00	6,381,916.73	218,083.27	-
Public Debt Charges	17	154,424,214.87	19,000,000.00	18,979,981.11	20,018.89	-
TOTAL OPERATING EXPENDITURE		2,078,149,412.13	2,729,472,648.29	2,059,043,762.22	670,428,886.06	588,576,598.42
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		852,323,236.16	201,000,000.00	181,905,982.85	(1,363,494,742.15)	45,219,200.03
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	121,063,941.61	73,550,000.00	71,791,578.55	1,758,421.45	-
Construction/Provision of Fixed Assets	20B	536,837,247.17	114,800,000.00	97,479,848.17	17,320,151.83	41,676,247.15
Rehabilitation/Repairs of Fixed Assets	20C	94,822,047.38	12,650,000.00	12,403,552.40	246,447.60	-
Preservation of the Environment	20D	10,000,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	89,600,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		852,323,236.16	201,000,000.00	181,674,979.12	19,325,020.88	41,676,247.15
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(0.00)	-	231,003.73		3,542,952.88

JADA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	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		1,484,436,248.27	1,484,436,248.27	1,765,965,161.90	281,528,913.62	551,304,980.10
	Allocation From State Government		285,649,235.50	285,649,235.50	-	(285,649,235.50)	34,453,061.82
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	7,833,523.04	7,833,523.04	-
	Exchange Difference		-	-	47,196,205.82	47,196,205.82	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	881,458.07	881,458.07	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		336,692,189.31	336,692,189.31	377,268,332.57	40,576,143.26	9,817,153.14
	Local Government Share of Excess Crude Account		337,517,070.20	337,517,070.20	-	(337,517,070.20)	33,340,204.67
	Statutory Revenue Total		2,444,294,743.29	2,444,294,743.29	2,199,144,681.39	(245,150,061.89)	628,915,399.73
2	Independent Revenue						
	Personal Taxes	2A	13,060,000.00	13,060,000.00	11,478,310.80	(1,581,689.20)	892,091.78
	Licences - General	2B	1,785,030.00	1,785,030.00	9,182,900.00	7,397,870.00	209,828.98
	Fees - General	2E	1,662,700.00	1,662,700.00	4,209,000.00	2,546,300.00	-
	Fines - General	2F	1,575.00	1,575.00	3,061,000.00	3,059,425.00	89,926.71
	Sales - General	2G	116,500.00	116,500.00	3,443,600.00	3,327,100.00	-
	Earnings -General	2H	6,605,850.00	6,605,850.00	1,147,900.00	(5,457,950.00)	258,401.65
	Rent on Government Buildings - General	2I	405,000.00	405,000.00	-	(405,000.00)	-
	Rent on Land & Others - General	2J	367,500.00	367,500.00	-	(367,500.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	445,000.00	445,000.00	-	(445,000.00)	-
	Rates	2O	2,040,000.00	2,040,000.00	3,061,000.00	1,021,000.00	37,196.72
	Miscellaneous	2P	1,644,750.00	1,644,750.00	2,678,400.00	1,033,650.00	-
	Independent Revenue Total		28,133,905.00	28,133,905.00	38,262,110.80	10,128,205.80	1,487,445.84
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	44,000.00	44,000.00	-	(44,000.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	458,000,000.00	458,000,000.00	-	(458,000,000.00)	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		458,044,000.00	458,044,000.00	-	(458,044,000.00)	-
	TOTAL REVENUE		2,930,472,648.29	2,930,472,648.29	2,237,406,792.19	(693,065,856.09)	630,402,845.57

JADA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

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	363,668,610.82	560,712,610.83	432,273,793.82	128,438,817.01	445,868,761.29
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	225,177,406.50	125,177,406.50	42,507,167.21	82,670,239.29	-
	21010130	Salary Arrears	10A	238,095,238.10	138,846,963.02	-	138,846,963.02	-
	210201	Allowances	10B	243,610,622.40	46,566,622.39	29,208,049.88	17,358,572.50	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		1,070,551,877.82	871,303,602.74	503,989,010.91	367,314,591.82	445,868,761.29
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	43,615,511.56	56,115,511.56	43,729,740.29	12,385,771.27	14,413,832.87
	220202	Utilities - General	13B	11,534,000.00	22,934,000.00	19,515,338.90	3,418,661.10	50,019,267.58
	220203	Materials and Supplies - General	13C	49,007,876.24	131,007,876.24	94,733,439.30	36,274,436.94	35,605,434.70
	220204	Maintenance Services - General	13D	44,326,837.44	16,326,837.44	12,841,852.66	3,484,984.78	42,669,301.98
	220205	Training - General	13E	92,275,040.20	144,275,040.20	139,880,234.77	4,394,805.43	-
	220206	Other Services - General	13F	165,671,820.77	80,000,000.00	71,512,671.11	8,487,328.89	-
	220207	Consulting and Professional Services	13G	211,449,340.89	242,549,340.89	63,684,992.73	178,864,348.16	-
	220208	Fuel and Lubricants	13H	2,762,176.79	4,762,176.79	3,252,556.48	1,509,620.31	-
	220209	Financial Charges	13I	37,700,827.91	37,700,827.91	48,788.35	37,652,039.56	-
	220210	Miscellaneous Expenses	13J	25,447,434.52	40,247,434.52	27,403,320.86	12,844,113.66	-
		Overhead Cost Total		683,790,866.32	775,919,045.55	476,602,935.46	299,316,110.09	142,707,837.13
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	-	900,000.00	805,649.14	94,350.86	-
		Loans and Advances Total		-	900,000.00	805,649.14	94,350.86	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	166,987,273.89	1,055,750,000.00	1,052,284,268.88	3,465,731.12	-
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		166,987,273.89	1,055,750,000.00	1,052,284,268.88	3,465,731.12	-
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatal	16A	2,395,179.23	6,600,000.00	6,381,916.73	218,083.27	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		2,395,179.23	6,600,000.00	6,381,916.73	218,083.27	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	19,000,000.00	18,979,981.11	20,018.89	-
	220603	Interest - Internal Public Debt	17C	154,424,214.87	-	-	-	-
		Public Debt Charges Total		154,424,214.87	19,000,000.00	18,979,981.11	20,018.89	-
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	121,063,941.61	73,550,000.00	71,791,578.55	1,758,421.45	-
	230201	Construction/Provision of Fixed Assets	20B	536,837,247.17	114,800,000.00	97,479,848.17	17,320,151.83	41,676,247.15
	230301	Rehabilitation/Repairs of Fixed Assets	20C	94,822,047.38	12,650,000.00	12,403,552.40	246,447.60	-
	230401	Preservation of the Environment	20D	10,000,000.00	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	89,600,000.00	-	-	-	-
		Capital Expenditure Total		852,323,236.16	201,000,000.00	181,674,979.12	19,325,020.88	41,676,247.15
		TOTAL EXPENDITURE		2,930,472,648.29	2,930,472,648.29	2,240,718,741.34	689,753,906.94	630,252,845.57

**LAMURDE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,751,855,365.68	484,624,386.94
Independent Revenue	35,653,998.21	5,292,599.86
Total Receipts	1,787,509,363.89	489,916,986.80
Payments		
Personnel Cost	(391,061,794.36)	(319,572,148.92)
Social Benefits	-	-
Overhead Cost	(457,845,779.79)	(131,977,882.41)
Loans and Advances	-	-
Grants and Contributions	(719,252,040.35)	-
Subsidies	(6,539,728.66)	-
Transfers to Other Funds	-	-
Total Payments	(1,574,699,343.17)	(451,550,031.34)
Net Cash flow from Operating Activities	212,810,020.72	38,366,955.46
Investing Activities		
Purchase of Fixed Assets	(76,165,420.71)	-
Construction/Provision of Fixed Assets	(105,738,080.81)	(38,542,682.42)
Rehabilitation/Repairs of Fixed Assets	(12,710,267.23)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(194,613,768.75)	(38,542,682.42)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(19,449,317.75)	-
Net Cash Flow from Financing Activities	(19,449,317.75)	-
Net Surplus/(Deficit) for the Year	(1,253,065.78)	(175,726.96)
Add: Opening Balance	1,272,592.76	1,448,319.72
Closing Cash Balance	19,526.98	1,272,592.76

**LAMURDE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	19,526.98	1,272,592.76
TOTAL ASSETS		19,526.98	1,272,592.76
LIABILITIES			
Public Funds	29	19,526.98	1,272,592.76
TOTAL LIABILITIES		19,526.98	1,272,592.76

**LAMURDE LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				1,272,592.76		1,448,319.72
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,258,912,389.17	2,258,912,389.17	1,751,855,365.68	(507,057,023.50)	484,624,386.94
Independent Revenue	2	18,098,476.25	18,098,476.25	35,653,998.21	17,555,521.96	5,292,599.86
Capital Receipts and Other Revenue Sources	3	768,095,238.10	768,095,238.10	-	(768,095,238.10)	-
TOTAL REVENUE		3,045,106,103.52	3,045,106,103.52	1,787,509,363.89	(1,257,596,739.64)	489,916,986.80
EXPENDITURE						
Personnel Cost	10	858,581,357.45	858,581,357.45	391,061,794.36	467,519,563.09	319,572,148.92
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	851,629,351.18	748,629,351.18	457,845,779.79	290,783,571.39	131,977,882.41
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	50,000,000.00	776,385,547.37	719,252,040.35	57,133,507.02	-
Subsidies	16	422,846.43	9,422,846.43	6,539,728.66	2,883,117.77	-
Public Debt Charges	17	143,805,409.87	114,805,409.87	19,449,317.75	95,356,092.12	-
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		1,904,438,964.93	2,507,824,512.31	1,594,148,660.92	913,675,851.39	451,550,031.34
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,140,667,138.59	537,281,591.22	194,633,295.73	(2,171,272,591.03)	39,815,275.18
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	210,592,952.08	210,592,952.08	76,165,420.71	134,427,531.37	-
Construction/Provision of Fixed Assets	20B	831,267,193.50	227,881,646.13	105,738,080.81	122,143,565.32	38,542,682.42
Rehabilitation/Repairs of Fixed Assets	20C	18,806,993.01	18,806,993.01	12,710,267.23	6,096,725.77	-
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	80,000,000.00	80,000,000.00	-	80,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,140,667,138.59	537,281,591.22	194,613,768.75	342,667,822.47	38,542,682.42
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-

LAMURDE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	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		1,248,058,858.62	1,248,058,858.62	1,374,765,652.55	126,706,793.93	421,733,118.77
	Allocation From State Government		122,857,142.86	122,857,142.86	-	(122,857,142.86)	33,379,291.43
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	6,098,228.13	6,098,228.13	-
	Exchange Difference		-	-	36,741,224.65	36,741,224.65	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	686,196.04	686,196.04	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		58,836,823.50	58,836,823.50	-	(58,836,823.50)	-
	Local Government Share of VAT		423,794,447.54	423,794,447.54	333,564,064.31	(90,230,383.23)	9,511,189.96
	Local Government Share of Excess Crude Account		405,365,116.65	405,365,116.65	-	(405,365,116.65)	20,000,786.78
	Statutory Revenue Total		2,258,912,389.17	2,258,912,389.17	1,751,855,365.68	(507,057,023.50)	484,624,386.94
2	Independent Revenue						
	Personal Taxes	2A	656,995.00	656,995.00	10,696,200.00	10,039,205.00	3,174,223.04
	Licences - General	2B	5,112,281.25	5,112,281.25	8,556,998.21	3,444,716.96	746,609.25
	Mining Rents	2C	-	-	-	-	-
	Royalties	2D	-	-	-	-	-
	Fees - General	2E	640,000.00	640,000.00	3,921,900.00	3,281,900.00	-
	Fines - General	2F	189,200.00	189,200.00	2,852,300.00	2,663,100.00	319,975.39
	Sales - General	2G	-	-	3,208,900.00	3,208,900.00	-
	Earnings -General	2H	11,500,000.00	11,500,000.00	1,069,600.00	(10,430,400.00)	919,439.57
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Re-Imbursement General	2N	-	-	-	-	-
	Rates	2O	-	-	2,852,300.00	2,852,300.00	132,352.61
	Miscellaneous	2P	-	-	2,495,800.00	2,495,800.00	-
	Independent Revenue Total		18,098,476.25	18,098,476.25	35,653,998.21	17,555,521.96	5,292,599.86
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	768,095,238.10	768,095,238.10	-	(768,095,238.10)	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		768,095,238.10	768,095,238.10	-	(768,095,238.10)	-
	TOTAL REVENUE		3,045,106,103.52	3,045,106,103.52	1,787,509,363.89	(1,257,596,739.64)	489,916,986.80

LAMURDE LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

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	315,988,412.22	345,988,412.22	330,158,625.36	15,829,786.86	319,572,148.92
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	134,492,568.00	134,492,568.00	40,778,257.00	93,714,311.00	-
	21010130	Salary Arrears	10A	238,095,238.10	208,095,238.10	-	208,095,238.10	-
	210201	Allowances	10B	170,005,139.13	170,005,139.13	20,124,912.00	149,880,227.13	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		858,581,357.45	858,581,357.45	391,061,794.36	467,519,563.09	319,572,148.92
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	61,660,000.00	51,660,000.00	33,980,517.19	17,679,482.81	13,330,081.79
	220202	Utilities - General	13B	3,259,000.00	13,259,000.00	8,582,938.28	4,676,061.72	46,258,405.62
	220203	Materials and Supplies - General	13C	46,867,507.79	143,867,507.79	94,788,080.86	49,079,426.93	32,928,323.83
	220204	Maintenance Services - General	13D	24,420,000.00	24,420,000.00	7,005,773.19	17,414,226.81	39,461,071.18
	220205	Training - General	13E	27,480,000.00	197,480,000.00	140,734,224.43	56,745,775.57	-
	220206	Other Services - General	13F	84,231,928.57	84,231,928.57	78,132,838.76	6,099,089.81	-
	220207	Consulting and Professional Services	13G	530,732,284.82	140,732,284.82	69,580,525.96	71,151,758.86	-
	220208	Fuel and Lubricants	13H	30,567,500.00	30,567,500.00	1,430,489.71	29,137,010.29	-
	220209	Financial Charges	13I	16,760,000.00	16,760,000.00	21,457.35	16,738,542.65	-
	220210	Miscellaneous Expenses	13J	25,651,130.00	45,651,130.00	23,588,934.07	22,062,195.93	-
		Overhead Cost Total		851,629,351.18	748,629,351.18	457,845,779.79	290,783,571.39	131,977,882.41
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	50,000,000.00	776,385,547.37	719,252,040.35	57,133,507.02	-
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		50,000,000.00	776,385,547.37	719,252,040.35	57,133,507.02	-
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatal	16A	422,846.43	9,422,846.43	6,539,728.66	2,883,117.77	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		422,846.43	9,422,846.43	6,539,728.66	2,883,117.77	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	143,805,409.87	114,805,409.87	19,449,317.75	95,356,092.12	-
	220603	Interest - Internal Public Debt	17C	-	-	-	-	-
		Public Debt Charges Total		143,805,409.87	114,805,409.87	19,449,317.75	95,356,092.12	-
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	210,592,952.08	210,592,952.08	76,165,420.71	134,427,531.37	-
	230201	Construction/Provision of Fixed Assets	20B	831,267,193.50	227,881,646.13	105,738,080.81	122,143,565.32	38,542,682.42
	230301	Rehabilitation/Repairs of Fixed Assets	20C	18,806,993.01	18,806,993.01	12,710,267.23	6,096,725.77	-
	230401	Preservation of the Environment	20D	-	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	80,000,000.00	80,000,000.00	-	80,000,000.00	-
		Capital Expenditure Total		1,140,667,138.59	537,281,591.22	194,613,768.75	342,667,822.47	38,542,682.42
		TOTAL EXPENDITURE		3,045,106,103.52	3,045,106,103.52	1,788,762,429.67	1,256,343,673.86	490,092,713.76

**MADAGALI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,792,155,308.18	707,094,545.98
Independent Revenue	52,965,400.00	7,772,021.00
Total Receipts	1,845,120,708.18	714,866,566.98
Payments		
Personnel Cost	(342,447,260.75)	(650,234,075.00)
Social Benefits	-	-
Overhead Cost	(405,759,676.87)	(59,439,005.00)
Loans and Advances	-	-
Grants and Contributions	(953,810,184.86)	-
Subsidies	(4,451,081.50)	-
Transfers to Other Funds	-	-
Total Payments	(1,706,468,203.98)	(709,673,080.00)
Net Cash flow from Operating Activities	138,652,504.20	5,193,486.98
Investing Activities		
Purchase of Fixed Assets	(49,009,653.62)	-
Construction/Provision of Fixed Assets	(67,987,528.93)	(8,730,300.00)
Rehabilitation/Repairs of Fixed Assets	(8,650,884.20)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(125,648,066.74)	(8,730,300.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(13,237,628.48)	-
Net Cash Flow from Financing Activities	(13,237,628.48)	-
Net Surplus/(Deficit) for the Year	(233,191.02)	(3,536,813.02)
Add: Opening Balance	1,633,186.98	5,170,000.00
Closing Cash Balance	1,399,995.96	1,633,186.98

**MADAGALI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	1,399,995.96	1,633,186.98
TOTAL ASSETS		1,399,995.96	1,633,186.98
LIABILITIES			
Public Funds	29	1,399,995.96	1,633,186.98
TOTAL LIABILITIES		1,399,995.96	1,633,186.98

**MADAGALI LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2018**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				1,633,186.98		5,170,000.00
Add: Revenue						
REVENUE						
Statutory Revenue	1	1,676,240,023.00	1,676,240,023.00	1,792,155,308.18	115,915,285.18	707,094,545.98
Independent Revenue	2	123,175,836.45	123,175,836.45	52,965,400.00	(70,210,436.45)	7,772,021.00
Capital Receipts and Other Revenue Sources	3	747,963,086.03	747,963,086.03	-	(747,963,086.03)	-
TOTAL REVENUE		2,547,378,945.49	2,547,378,945.49	1,845,120,708.18	(702,258,237.30)	714,866,566.98
EXPENDITURE						
Personnel Cost	10	937,598,214.51	887,438,466.71	342,447,260.75	544,991,205.96	650,234,075.00
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	537,564,652.82	524,213,919.50	405,759,676.87	118,454,242.63	59,439,005.00
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	98,902,222.49	962,500,659.61	953,810,184.86	8,690,474.75	-
Subsidies	16	2,408,869.70	4,708,869.70	4,451,081.50	257,788.21	-
Public Debt Charges	17	131,705,685.77	17,340,606.40	13,237,628.48	56,443,584.32	-
TOTAL OPERATING EXPENDITURE		1,708,179,645.29	2,396,202,521.93	1,719,705,832.46	728,837,295.86	709,673,080.00
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		839,199,300.19	151,176,423.56	127,048,062.70	(1,431,095,533.17)	10,363,486.98
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	132,337,995.32	63,837,995.32	49,009,653.62	14,828,341.71	-
Construction/Provision of Fixed Assets	20B	513,446,036.38	69,788,428.24	67,987,528.93	1,800,899.31	8,730,300.00
Rehabilitation/Repairs of Fixed Assets	20C	103,681,023.69	11,000,000.00	8,650,884.20	2,349,115.80	-
Preservation of the Environment	20D	6,550,000.00	6,550,000.00	-	6,550,000.00	-
Acquisition of Non Tangible Assets	20E	83,184,244.80	-	-	-	-
TOTAL CAPITAL EXPENDITURE		839,199,300.19	151,176,423.56	125,648,066.74	25,528,356.82	8,730,300.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(0.00)	0.00	1,399,995.96		1,633,186.98

MADAGALI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	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		1,570,626,009.80	1,570,626,009.80	1,397,069,299.69	(173,556,710.10)	707,094,545.98
	Allocation From State Government		42,857,142.86	42,857,142.86	-	(42,857,142.86)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	6,197,163.33	6,197,163.33	-
	Exchange Difference		-	-	37,337,299.50	37,337,299.50	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	697,328.60	697,328.60	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		62,756,870.35	62,756,870.35	350,854,217.06	288,097,346.71	-
	Local Government Share of Excess Crude Account		-	-	-	-	-
	Statutory Revenue Total		1,676,240,023.00	1,676,240,023.00	1,792,155,308.18	115,915,285.18	707,094,545.98
2	Independent Revenue						
	Personal Taxes	2A	62,168,824.96	62,168,824.96	15,865,800.00	(46,303,024.96)	60,000.00
	Licences - General	2B	12,622,500.00	12,622,500.00	12,700,400.00	77,900.00	7,599,621.00
	Fees - General	2E	3,177,750.00	3,177,750.00	5,889,000.00	2,711,250.00	-
	Fines - General	2F	-	-	4,230,900.00	4,230,900.00	-
	Sales - General	2G	246,000.00	246,000.00	4,759,800.00	4,513,800.00	-
	Earnings -General	2H	20,670,000.00	20,670,000.00	1,586,600.00	(19,083,400.00)	112,400.00
	Rent on Government Buildings - General	2I	1,851,000.00	1,851,000.00	-	(1,851,000.00)	-
	Rent on Land & Others - General	2J	220,000.00	220,000.00	-	(220,000.00)	-
	Repayments - General	2K	913,500.00	913,500.00	-	(913,500.00)	-
	Investment Income	2L	11,750,000.00	11,750,000.00	-	(11,750,000.00)	-
	Interest Eamed	2M	9,556,261.50	9,556,261.50	-	(9,556,261.50)	-
	Rates	2O	-	-	4,230,900.00	4,230,900.00	-
	Miscellaneous	2P	-	-	3,702,000.00	3,702,000.00	-
	Independent Revenue Total		123,175,836.45	123,175,836.45	52,965,400.00	(70,210,436.45)	7,772,021.00
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	95,957,778.40	95,957,778.40	-	(95,957,778.40)	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	163,564,395.00	163,564,395.00	-	(163,564,395.00)	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	458,017,750.16	458,017,750.16	-	(458,017,750.16)	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	30,423,162.48	30,423,162.48	-	(30,423,162.48)	-
	Other Revenue Sources and Capital Receipts - Total		747,963,086.03	747,963,086.03	-	(747,963,086.03)	-
	TOTAL REVENUE		2,547,378,945.49	2,547,378,945.49	1,845,120,708.18	(702,258,237.30)	714,866,566.98

MADAGALI LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

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	285,088,886.16	335,088,886.16	204,933,028.37	130,155,857.79	650,234,075.00
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	130,851,516.00	80,851,516.00	40,777,856.01	40,073,659.99	-
	21010130	Salary Arrears	10A	238,095,238.10	238,095,238.10	-	238,095,238.10	-
	210201	Allowances	10B	283,562,574.25	233,402,826.45	96,736,376.38	136,666,450.07	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		937,598,214.51	887,438,466.71	342,447,260.75	544,991,205.96	650,234,075.00
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	71,124,511.56	38,124,511.56	33,528,611.13	4,595,900.43	7,777,800.00
	220202	Utilities - General	13B	-	8,000,000.00	7,778,821.17	221,178.83	3,120,000.00
	220203	Materials and Supplies - General	13C	38,867,876.24	96,507,876.24	80,102,777.18	16,405,099.06	4,761,400.00
	220204	Maintenance Services - General	13D	42,090,000.00	17,867,876.24	6,480,355.50	11,387,520.74	11,604,505.00
	220205	Training - General	13E	87,020,433.34	141,020,433.34	118,212,475.50	22,807,957.84	2,084,500.00
	220206	Other Services - General	13F	108,919,999.82	75,919,999.82	73,281,035.20	2,638,964.62	11,781,000.00
	220207	Consulting and Professional Services	13G	93,004,340.89	93,004,340.89	65,259,794.12	27,744,546.77	1,238,400.00
	220208	Fuel and Lubricants	13H	13,742,082.14	13,742,082.14	1,296,470.19	12,445,611.95	-
	220209	Financial Charges	13I	49,515,827.91	10,047,218.36	19,237.38	10,027,980.98	-
	220210	Miscellaneous Expenses	13J	33,279,580.92	29,979,580.92	19,800,099.51	10,179,481.41	17,071,400.00
		Overhead Cost Total		537,564,652.82	524,213,919.50	405,759,676.87	118,454,242.63	59,439,005.00
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	98,902,222.49	962,500,659.61	953,810,184.86	8,690,474.75	-
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		98,902,222.49	962,500,659.61	953,810,184.86	8,690,474.75	-
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatal	16A	2,408,869.70	4,708,869.70	4,451,081.50	257,788.21	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		2,408,869.70	4,708,869.70	4,451,081.50	257,788.21	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	52,340,606.40	-	-	52,340,606.40	-
	220602	Domestic Interest/Discount	17B	79,365,079.37	17,340,606.40	13,237,628.48	4,102,977.92	-
	220603	Interest - Internal Public Debt	17C	-	-	-	-	-
		Public Debt Charges Total		131,705,685.77	17,340,606.40	13,237,628.48	56,443,584.32	-
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	132,337,995.32	63,837,995.32	49,009,653.62	14,828,341.71	-
	230201	Construction/Provision of Fixed Assets	20B	513,446,036.38	69,788,428.24	67,987,528.93	1,800,899.31	8,730,300.00
	230301	Rehabilitation/Repairs of Fixed Assets	20C	103,681,023.69	11,000,000.00	8,650,884.20	2,349,115.80	-
	230401	Preservation of the Environment	20D	6,550,000.00	6,550,000.00	-	6,550,000.00	-
	230501	Acquisition of Non Tangible Assets	20E	83,184,244.80	-	-	-	-
		Capital Expenditure Total		839,199,300.19	151,176,423.56	125,648,066.74	25,528,356.82	8,730,300.00
		TOTAL EXPENDITURE		2,547,378,945.49	2,547,378,945.49	1,845,353,899.20	754,365,652.68	718,403,380.00

MAIHA LOCAL GOVERNMENT COUNCIL
ADAMAWA STATE

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,743,443,943.93	566,131,475.12
Independent Revenue	88,110,873.58	14,733,350.00
Total Receipts	1,831,554,817.52	580,864,825.12
Payments		
Personnel Cost	(317,016,439.54)	(541,506,814.00)
Social Benefits	-	-
Overhead Cost	(441,475,847.93)	(38,541,252.00)
Loans and Advances	-	-
Grants and Contributions	(720,263,619.05)	-
Subsidies	(7,173,536.49)	-
Transfers to Other Funds	-	-
Total Payments	(1,485,929,443.02)	(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

**MAIHA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 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	(684,305,591.6)	566,131,475.12
Independent Revenue	2	209,787,794.26	209,787,794.25	88,110,873.58	(121,676,920.7)	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	1,831,554,817.52	(1,264,077,750.3)	580,864,825.12
BTL Receipts	9	-	-	-	-	-
TOTAL RECEIPTS		3,095,632,567.87	3,095,632,567.86	1,833,146,748.64	(1,264,077,750.3)	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	441,475,847.93	289,429,347.9	38,541,252.00
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	120,782,579.89	754,183,307.81	720,263,619.05	33,919,688.8	-
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	1,631,607,484.92	1,151,660,803.7	580,048,066.00
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		939,765,007.20	312,364,279.27	201,539,263.72	(2,415,738,554.0)	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		1,591,931.12

MAIHA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	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
	Allocation From State Government		329,583,683.86	329,583,683.86	-	(329,583,683.9)	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		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		386,303,678.16	386,303,678.16	-	(386,303,678.2)	-
	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	26,433,073.58	(12,966,926.4)	1,327,050.00
	Licences - General	2B	131,672,000.00	131,672,000.00	21,146,600.00	(110,525,400.0)	7,540,650.00
	Fees - General	2E	3,642,492.51	3,642,492.51	9,692,200.00	6,049,707.5	510,420.00
	Fines - General	2F	-	-	7,048,900.00	7,048,900.0	-
	Sales - General	2G	11,022,905.20	11,022,905.20	7,930,000.00	(3,092,905.2)	-
	Earnings -General	2H	20,831,584.50	20,831,584.50	1,321,700.00	(19,509,884.5)	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	-	-	1,321,700.00	1,321,700.0	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	7,048,900.00	7,048,900.0	-
	Miscellaneous	2P	10,521.00	10,521.00	6,167,800.00	6,157,279.0	-
	Independent Revenue Total		209,787,794.26	209,787,794.25	88,110,873.58	(121,676,920.7)	14,733,350.00
					88,110,873.58	-	
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	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)	-
	TOTAL REVENUE		3,095,632,567.87	3,095,632,567.86	1,831,554,817.52	(1,264,077,750.3)	580,864,825.12

MAIHA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

FDM	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	-
		TOTAL	210,839,728.68	210,839,728.68	22,320,614.15	188,519,114.5	-
	22	OTHER RECURRENT COSTS					
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	24,624,019.23	4,566,383.6	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	5,145,957.75	954,288.4	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	25,324,814.90	4,696,342.1	-
	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	9,400,354.20	1,743,241.9	-
	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	13,367,587.70	2,478,942.7	-
	22020313	Other Materials and Supplies	1,725,000.00	6,810,451.64	5,745,062.62	1,065,389.0	-
		TOTAL	93,564,388.67	104,564,388.67	89,032,033.72	15,532,354.9	6,235,000.00

**MAYO BELWA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,001,453,955.23	508,260,768.56
Independent Revenue	121,833,449.12	39,000.00
Total Receipts	2,123,287,404.35	508,299,768.56
Payments		
Personnel Cost	(452,142,475.40)	(319,596,132.55)
Social Benefits	-	-
Overhead Cost	(166,356,006.72)	(145,934,947.06)
Loans and Advances	-	-
Grants and Contributions	(1,212,606,373.37)	-
Subsidies	(2,781,836.78)	-
Transfers to Other Funds	-	-
Total Payments	(1,833,886,692.27)	(465,531,079.61)
Net Cash flow from Operating Activities	289,400,712.07	42,768,688.95
Investing Activities		
Purchase of Fixed Assets	(141,343,928.25)	-
Construction/Provision of Fixed Assets	(116,418,679.63)	(42,618,688.95)
Rehabilitation/Repairs of Fixed Assets	(23,871,802.97)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(281,634,410.85)	(42,618,688.95)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(8,273,252.65)	-
Net Cash Flow from Financing Activities	(8,273,252.65)	-
Net Surplus/(Deficit) for the Year	(506,951.42)	150,000.00
Add: Opening Balance	526,411.13	376,411.13
Closing Cash Balance	19,459.71	526,411.13

**MAYO BELWA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	19,459.71	526,411.13
TOTAL ASSETS		19,459.71	526,411.13
LIABILITIES			
Public Funds	29	19,459.71	526,411.13
TOTAL LIABILITIES		19,459.71	526,411.13

**MAYO BELWA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2018**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				526,411.13		376,411.13
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,154,423,942.68	2,154,423,942.68	2,001,453,955.23	(152,969,987)	508,260,768.56
Independent Revenue	2	380,729,528.50	380,729,528.50	121,833,449.12	(258,896,079)	39,000.00
Capital Receipts and Other Revenue Sources	3	458,095,239.10	458,095,239.10	-	(458,095,239)	-
TOTAL REVENUE		2,993,248,710.28	2,993,248,710.28	2,123,287,404.35	(869,961,306)	508,299,768.56
EXPENDITURE						
Personnel Cost	10	1,218,729,966.19	724,078,525.74	452,142,475.40	271,936,050	319,596,132.55
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	439,666,152.86	399,765,881.02	166,356,006.72	233,409,874	145,934,947.06
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	99,000,000.00	1,398,828,967.30	1,212,606,373.37	186,222,594	-
Subsidies	16	59,268,049.52	12,240,000.00	2,781,836.78	9,458,163	-
Public Debt Charges	17	94,256,732.84	14,256,732.84	8,273,252.65	5,983,480	-
TOTAL OPERATING EXPENDITURE		1,910,920,901.41	2,549,170,106.90	1,842,159,944.92	707,010,162	465,531,079.61
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,082,327,808.87	444,078,603.38	281,653,870.56	(1,576,971,468)	43,145,100.08
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	298,589,234.76	245,680,000.00	141,343,928.25	104,336,072	-
Construction/Provision of Fixed Assets	20B	448,136,526.73	166,398,603.38	116,418,679.63	49,979,924	42,618,688.95
Rehabilitation/Repairs of Fixed Assets	20C	165,577,047.38	32,000,000.00	23,871,802.97	8,128,197	-
Preservation of the Environment	20D	53,500,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	116,525,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		1,082,327,808.87	444,078,603.38	281,634,410.85	162,444,193	42,618,688.95
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	19,459.71		526,411.13

MAYO BELWA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	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		1,452,860,339.82	1,452,860,339.82	1,586,017,604.32	133,157,264.50	429,577,424.60
	Allocation From State Government		121,000,000.00	121,000,000.00	-	(121,000,000.00)	35,936,602.71
	Excess Petroleum Profit Tax (PPT Revenue)		244,711,602.86	244,711,602.86	7,035,306.09	(237,676,296.77)	-
	Exchange Difference		-	-	42,387,027.19	42,387,027.19	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	791,639.63	791,639.63	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		-	-	-	-	10,239,877.49
	Local Government Share of Excess Crude Account		335,852,000.00	335,852,000.00	365,222,377.99	29,370,377.99	32,506,863.76
	Statutory Revenue Total		2,154,423,942.68	2,154,423,942.68	2,001,453,955.23	(152,969,987.45)	508,260,768.56
2	Independent Revenue						
	Personal Taxes	2A	278,027,203.55	278,027,203.55	41,989,449.12	(236,037,754.43)	23,390.15
	Licences - General	2B	20,165,278.00	20,165,278.00	33,591,600.00	13,426,322.00	5,501.60
	Fees - General	2E	20,462,931.00	20,462,931.00	15,396,200.00	(5,066,731.00)	-
	Fines - General	2F	639,928.00	639,928.00	11,197,200.00	10,557,272.00	2,357.83
	Sales - General	2G	25,737,245.45	25,737,245.45	10,575,000.00	(15,162,245.45)	-
	Earnings -General	2H	15,448,563.20	15,448,563.20	7,155,600.00	(8,292,963.20)	6,775.15
	Rent on Government Buildings - General	2I	4,833,739.20	4,833,739.20	-	(4,833,739.20)	-
	Rent on Land & Others - General	2J	4,073,102.00	4,073,102.00	-	(4,073,102.00)	-
	Repayments - General	2K	2,263,057.10	2,263,057.10	128,600.00	(2,134,457.10)	-
	Investment Income	2L	638,121.00	638,121.00	-	(638,121.00)	-
	Interest Eamed	2M	5,080,240.00	5,080,240.00	818,100.00	(4,262,140.00)	-
	Rates	2O	1,700,000.00	1,700,000.00	654,500.00	(1,045,500.00)	975.28
	Miscellaneous	2P	1,660,120.00	1,660,120.00	327,200.00	(1,332,920.00)	-
	Independent Revenue Total		380,729,528.50	380,729,528.50	121,833,449.12	(258,896,079.38)	39,000.00
3	Other Revenue Sources and Capital Receipts						
	Domestic Loans/ Borrowings Receipt	6A	458,095,239.10	458,095,239.10	-	(458,095,239.10)	-
	Other Revenue Sources and Capital Receipts - Total		458,095,239.10	458,095,239.10	-	(458,095,239.10)	-
	TOTAL REVENUE		2,993,248,710.28	2,993,248,710.28	2,123,287,404.35	(869,961,305.93)	508,299,768.56

MAYO BELWA LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

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	273,359,119.47	373,359,119.47	368,178,499.93	5,180,619.54	319,596,132.55
	21010102	Overtime payments	10A	211,556,201.35	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	356,949,030.52	306,949,030.52	44,298,850.99	262,650,179.53	-
	21010130	Salary Arrears	10A	238,095,239.10	-	-	-	-
	210201	Allowances	10B	138,770,375.75	43,770,375.75	39,665,124.48	4,105,251.27	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		1,218,729,966.19	724,078,525.74	452,142,475.40	271,936,050.34	319,596,132.55
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	17,992,024.12	55,113,496.37	45,063,621.52	10,049,874.85	14,739,778.70
	220202	Utilities - General	13B	20,009,072.07	16,401,134.00	4,451,246.25	11,949,887.75	51,150,373.47
	220203	Materials and Supplies - General	13C	52,173,442.00	58,773,908.99	13,348,139.15	45,425,769.84	36,410,594.77
	220204	Maintenance Services - General	13D	24,632,455.60	26,167,043.57	1,947,671.47	24,219,372.10	43,634,200.13
	220205	Training - General	13E	42,104,153.18	92,104,153.18	19,113,489.50	72,990,663.68	-
	220206	Other Services - General	13F	40,428,694.64	78,428,694.64	31,171,917.00	47,256,777.64	-
	220207	Consulting and Professional Services	13G	108,167,010.61	38,167,010.61	27,759,881.94	10,407,128.67	-
	220208	Fuel and Lubricants	13H	17,852,319.12	5,146,849.33	2,644,341.63	2,502,507.70	-
	220209	Financial Charges	13I	51,226,640.00	6,775,817.50	39,665.12	6,736,152.38	-
	220210	Miscellaneous Expenses	13J	62,100,441.52	22,687,772.83	20,816,033.12	1,871,739.71	-
		Overhead Cost Total		436,686,252.86	399,765,881.02	166,356,006.72	233,409,874.30	145,934,947.06
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	103,979,909.92	1,398,828,967.30	1,212,606,373.37	186,222,593.93	-
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		103,979,909.92	1,398,828,967.30	1,212,606,373.37	186,222,593.93	-
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	59,268,049.52	12,240,000.00	2,781,836.78	9,458,163.22	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		59,268,049.52	12,240,000.00	2,781,836.78	9,458,163.22	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	92,256,722.92	14,256,732.84	8,273,252.65	5,983,480.19	-
	220603	Interest - Internal Public Debt	17C	-	-	-	-	-
		Public Debt Charges Total		92,256,722.92	14,256,732.84	8,273,252.65	5,983,480.19	-
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	298,589,234.76	245,680,000.00	141,343,928.25	104,336,071.75	-
	230201	Construction/Provision of Fixed Assets	20B	448,136,526.73	166,398,603.38	116,418,679.63	49,979,923.75	42,618,688.95
	230301	Rehabilitation/Repairs of Fixed Assets	20C	165,577,047.38	32,000,000.00	23,871,802.97	8,128,197.03	-
	230401	Preservation of the Environment	20D	53,500,000.00	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	116,525,000.00	-	-	-	-
		Capital Expenditure Total		1,082,327,808.87	444,078,603.38	281,634,410.85	162,444,192.54	42,618,688.95
		TOTAL EXPENDITURE		2,993,248,710.28	2,993,248,710.28	2,123,794,355.77	869,454,354.51	508,149,768.56

**MICHIKA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,953,157,923.47	824,502,677.06
Independent Revenue	24,741,527.80	5,973,630.00
Total Receipts	1,977,899,451.27	830,476,307.06
Payments		
Personnel Cost	(492,836,819.78)	(830,565,356.00)
Social Benefits	-	-
Overhead Cost	(211,971,698.76)	-
Loans and Advances	-	-
Grants and Contributions	(1,179,881,666.17)	-
Subsidies	(2,457,006.20)	-
Transfers to Other Funds	-	-
Total Payments	(1,887,147,190.91)	(830,565,356.00)
Net Cash flow from Operating Activities	90,752,260.36	(89,048.94)
Investing Activities		
Purchase of Fixed Assets	(35,173,286.17)	-
Construction/Provision of Fixed Assets	(44,001,969.73)	-
Rehabilitation/Repairs of Fixed Assets	(4,775,305.99)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(83,950,561.89)	-
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(7,307,198.34)	-
Net Cash Flow from Financing Activities	(7,307,198.34)	-
Net Surplus/(Deficit) for the Year	(505,499.86)	(89,048.94)
Add: Opening Balance	523,742.06	612,791.00
Closing Cash Balance	18,242.20	523,742.06

**MICHIKA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	18,242.20	523,742.06
TOTAL ASSETS		18,242.20	523,742.06
LIABILITIES			
Public Funds	29	18,242.20	523,742.06
TOTAL LIABILITIES		18,242.20	523,742.06

**MICHIKA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2018**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				523,742.06		612,791.00
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,891,873,966.68	2,891,873,966.68	1,953,157,923.47	(938,716,043.21)	824,502,677.06
Independent Revenue	2	27,052,908.75	27,052,908.75	24,741,527.80	(2,311,380.95)	5,973,630.00
Capital Receipts and Other Revenue Sources	3	491,867,427.60	491,867,427.60	-	(491,867,427.60)	-
TOTAL REVENUE		3,410,794,303.03	3,410,794,303.03	1,977,899,451.27	(1,432,894,851.76)	830,476,307.06
EXPENDITURE						
Personnel Cost	10	1,105,959,922.72	1,105,959,922.72	492,836,819.78	613,123,102.94	830,565,356.00
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	628,587,936.87	570,298,051.81	211,971,698.76	358,326,353.05	-
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	103,036,920.91	1,197,192,518.27	1,179,881,666.17	17,310,852.11	-
Subsidies	16	5,764,844.82	5,764,844.82	2,457,006.20	3,307,838.62	-
Public Debt Charges	17	208,672,439.37	237,396,487.94	7,307,198.34	230,089,289.60	-
TOTAL OPERATING EXPENDITURE		2,052,022,064.69	3,116,611,825.56	1,894,454,389.25	1,222,157,436.32	830,565,356.00
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,358,772,238.34	294,182,477.47	83,968,804.09	(2,655,052,288.07)	523,742.06
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	343,122,662.31	84,355,000.00	35,173,286.17	49,181,713.83	-
Construction/Provision of Fixed Assets	20B	815,387,528.65	148,765,430.09	44,001,969.73	104,763,460.36	-
Rehabilitation/Repairs of Fixed Assets	20C	65,062,047.38	61,062,047.38	4,775,305.99	56,286,741.38	-
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	135,200,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		1,358,772,238.34	294,182,477.47	83,950,561.89	210,231,915.58	-
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	18,242.20		523,742.06

MICHIKA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	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		1,546,368,782.41	1,546,368,782.41	1,537,550,138.15	(8,818,644.26)	133,903,267.00
	Allocation From State Government		171,560,606.86	171,560,606.86	-	(171,560,606.86)	690,599,410.06
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	6,820,312.59	6,820,312.59	-
	Exchange Difference		-	-	41,091,712.52	41,091,712.52	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	767,447.74	767,447.74	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		900,000,000.00	900,000,000.00	366,928,312.48	(533,071,687.52)	-
	Local Government Share of Excess Crude Account		273,944,577.41	273,944,577.41	-	(273,944,577.41)	-
	Statutory Revenue Total		2,891,873,966.68	2,891,873,966.68	1,953,157,923.47	(938,716,043.21)	824,502,677.06
2	Independent Revenue						
	Personal Taxes	2A	3,901,225.50	3,901,225.50	4,102,027.80	200,802.30	31,000.00
	Licences - General	2B	13,144,849.25	13,144,849.25	3,281,400.00	(9,863,449.25)	-
	Fees - General	2E	638,438.50	638,438.50	1,504,000.00	865,561.50	-
	Fines - General	2F	-	-	1,093,700.00	1,093,700.00	-
	Sales - General	2G	-	-	3,765,800.00	3,765,800.00	-
	Earnings -General	2H	5,828,395.50	5,828,395.50	8,943,900.00	3,115,504.50	5,942,630.00
	Rent on Government Buildings - General	2I	-	-	-	-	-
	Rent on Land & Others - General	2J	3,540,000.00	3,540,000.00	-	(3,540,000.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	1,093,700.00	1,093,700.00	-
	Miscellaneous	2P	-	-	957,000.00	957,000.00	-
	Independent Revenue Total		27,052,908.75	27,052,908.75	24,741,527.80	(2,311,380.95)	5,973,630.00
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	212,625.00	212,625.00	-	(212,625.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	33,559,564.50	33,559,564.50	-	(33,559,564.50)	-
	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	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		491,867,427.60	491,867,427.60	-	(491,867,427.60)	-
	TOTAL REVENUE		3,410,794,303.03	3,410,794,303.03	1,977,899,451.27	(1,432,894,851.76)	830,476,307.06

MICHIKA LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

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	384,466,946.90	384,466,946.90	382,874,237.92	1,592,708.98	830,565,356.00
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	235,104,290.00	235,104,290.00	81,612,035.93	153,492,254.07	-
	21010130	Salary Arrears	10A	238,095,238.10	238,095,238.10	-	238,095,238.10	-
	210201	Allowances	10B	248,293,447.72	248,293,447.72	28,350,545.93	219,942,901.79	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		1,105,959,922.72	1,105,959,922.72	492,836,819.78	613,123,102.94	830,565,356.00
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	19,274,511.56	49,274,511.56	26,626,319.43	22,648,192.13	-
	220202	Utilities - General	13B	-	15,000,000.00	11,340,218.37	3,659,781.63	-
	220203	Materials and Supplies - General	13C	28,206,200.75	63,206,200.75	40,463,207.81	22,742,992.94	-
	220204	Maintenance Services - General	13D	93,056,815.20	93,056,815.20	5,240,592.57	87,816,222.63	-
	220205	Training - General	13E	90,749,953.60	90,749,953.60	58,397,580.36	32,352,373.24	-
	220206	Other Services - General	13F	161,059,245.77	57,769,360.71	27,532,022.74	30,237,337.97	-
	220207	Consulting and Professional Services	13G	91,655,055.18	91,655,055.18	24,518,405.49	67,136,649.68	-
	220208	Fuel and Lubricants	13H	24,721,987.50	24,721,987.50	1,890,036.40	22,831,951.10	-
	220209	Financial Charges	13I	35,987,153.91	20,987,153.91	28,350.55	20,958,803.37	-
	220210	Miscellaneous Expenses	13J	83,877,013.39	63,877,013.39	15,934,965.04	47,942,048.35	-
		Overhead Cost Total		628,587,936.87	570,298,051.81	211,971,698.76	358,326,353.05	-
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	103,036,920.91	1,197,192,518.27	1,179,881,666.17	17,310,852.11	-
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		103,036,920.91	1,197,192,518.27	1,179,881,666.17	17,310,852.11	-
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	5,764,844.82	5,764,844.82	2,457,006.20	3,307,838.62	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		5,764,844.82	5,764,844.82	2,457,006.20	3,307,838.62	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	208,672,439.37	237,396,487.94	7,307,198.34	230,089,289.60	-
	220603	Interest - Internal Public Debt	17C	-	-	-	-	-
		Public Debt Charges Total		208,672,439.37	237,396,487.94	7,307,198.34	230,089,289.60	-
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	343,122,662.31	84,355,000.00	35,173,286.17	49,181,713.83	-
	230201	Construction/Provision of Fixed Assets	20B	815,387,528.65	148,765,430.09	44,001,969.73	104,763,460.36	-
	230301	Rehabilitation/Repairs of Fixed Assets	20C	65,062,047.38	61,062,047.38	4,775,305.99	56,286,741.38	-
	230401	Preservation of the Environment	20D	-	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	135,200,000.00	-	-	-	-
		Capital Expenditure Total		1,358,772,238.34	294,182,477.47	83,950,561.89	210,231,915.58	-
		TOTAL EXPENDITURE		3,410,794,303.03	3,410,794,303.03	1,978,404,951.13	1,432,389,351.90	830,565,356.00

**MUBI NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,877,252,220.56	176,595,383.00
Independent Revenue	40,350,208.80	2,396,560.00
Total Receipts	1,917,602,429.36	178,991,943.00
Payments		
Personnel Cost	(419,751,267.95)	(120,851,979.21)
Social Benefits	-	-
Overhead Cost	(377,562,116.10)	(43,883,928.43)
Loans and Advances	-	-
Grants and Contributions	(906,659,259.83)	(631,000.00)
Subsidies	(5,602,950.44)	-
Transfers to Other Funds	-	-
Total Payments	(1,709,575,594.33)	(165,366,907.64)
Net Cash flow from Operating Activities	208,026,835.03	13,625,035.36
Investing Activities		
Purchase of Fixed Assets	(60,424,757.23)	-
Construction/Provision of Fixed Assets	(119,773,271.59)	(13,627,150.00)
Rehabilitation/Repairs of Fixed Assets	(10,889,595.14)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(191,087,623.96)	(13,627,150.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(16,663,315.74)	-
Net Cash Flow from Financing Activities	(16,663,315.74)	-
Net Surplus/(Deficit) for the Year	275,895.33	(2,114.64)
Add: Opening Balance	500,416.80	502,531.44
Closing Cash Balance	776,312.13	500,416.80

**MUBI NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	776,312.13	500,416.80
TOTAL ASSETS		776,312.13	500,416.80
LIABILITIES			
Public Funds	29	776,312.13	500,416.80
TOTAL LIABILITIES		776,312.13	500,416.80

**MUBI NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2018**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				500,416.80		502,531.44
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,445,868,174.66	2,445,868,174.66	1,877,252,220.56	(568,615,954.10)	176,595,383.00
Independent Revenue	2	70,789,840.00	70,789,840.00	40,350,208.80	(30,439,631.20)	2,396,560.00
Capital Receipts and Other Revenue Sources	3	5,382,224,572.00	5,382,224,572.00	-	(5,382,224,572.00)	-
TOTAL REVENUE		7,898,882,586.66	7,898,882,586.66	1,917,602,429.36	(5,981,280,157.30)	178,991,943.00
EXPENDITURE						
Personnel Cost	10	963,301,117.64	963,301,117.64	419,751,267.95	543,549,849.68	120,851,979.21
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	835,748,922.45	813,165,210.00	377,562,116.10	435,603,093.90	43,883,928.43
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	301,145,521.61	1,136,145,521.61	906,659,259.83	229,486,261.78	631,000.00
Subsidies	16	87,344,805.34	6,344,805.34	5,602,950.44	741,854.89	-
Public Debt Charges	17	184,245,156.90	18,245,156.90	16,663,315.74	1,581,841.16	-
TOTAL OPERATING EXPENDITURE		2,371,785,523.93	2,937,201,811.48	1,726,238,910.06	1,210,962,901.42	165,366,907.64
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		5,527,097,062.73	4,961,680,775.18	191,863,936.09	(7,192,243,058.72)	14,127,566.80
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	147,668,643.13	147,668,643.13	60,424,757.23	87,243,885.89	-
Construction/Provision of Fixed Assets	20B	5,139,277,641.29	4,199,638,486.32	119,773,271.59	4,079,865,214.73	13,627,150.00
Rehabilitation/Repairs of Fixed Assets	20C	96,250,778.32	470,473,645.73	10,889,595.14	459,584,050.59	-
Preservation of the Environment	20D	58,150,000.00	58,150,000.00	-	58,150,000.00	-
Acquisition of Non Tangible Assets	20E	85,750,000.00	85,750,000.00	-	85,750,000.00	-
TOTAL CAPITAL EXPENDITURE		5,527,097,062.73	4,961,680,775.18	191,087,623.96	4,770,593,151.21	13,627,150.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	776,312.13		500,416.80

MUBI NORTH LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	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		1,555,068,809.10	1,555,068,809.10	1,467,192,780.40	(87,876,028.69)	161,595,383.00
	Allocation From State Government		542,283,195.56	542,283,195.56	-	(542,283,195.56)	15,000,000.00
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	6,508,219.24	6,508,219.24	-
	Exchange Difference		-	-	39,211,380.78	39,211,380.78	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	732,329.80	732,329.80	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		267,403,670.01	267,403,670.01	363,607,510.34	96,203,840.33	-
	Local Government Share of Excess Crude Account		81,112,500.00	81,112,500.00	-	(81,112,500.00)	-
	Statutory Revenue Total		2,445,868,174.66	2,445,868,174.66	1,877,252,220.56	(568,615,954.10)	176,595,383.00
2	Independent Revenue						
	Personal Taxes	2A	4,873,750.00	4,873,750.00	12,963,900.00	8,090,150.00	-
	Licences - General	2B	21,880,450.00	21,880,450.00	10,369,208.80	(11,511,241.20)	-
	Fees - General	2E	7,365,375.00	7,365,375.00	4,752,600.00	(2,612,775.00)	-
	Fines - General	2F	-	-	4,055,600.00	4,055,600.00	-
	Sales - General	2G	1,050,000.00	1,050,000.00	3,888,400.00	2,838,400.00	-
	Earnings -General	2H	10,445,000.00	10,445,000.00	4,320,500.00	(6,124,500.00)	2,237,560.00
	Rent on Government Buildings - General	2I	1,400,000.00	1,400,000.00	-	(1,400,000.00)	-
	Rent on Land & Others - General	2J	13,415,265.00	13,415,265.00	-	(13,415,265.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	10,130,000.00	10,130,000.00	-	(10,130,000.00)	-
	Rates	2O	-	-	-	-	159,000.00
	Miscellaneous	2P	230,000.00	230,000.00	-	(230,000.00)	-
	Independent Revenue Total		70,789,840.00	70,789,840.00	40,350,208.80	(30,439,631.20)	2,396,560.00
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	53,000,000.00	53,000,000.00	-	(53,000,000.00)	-
	Foreign Aids	3B	100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
	Domestic Grants	3C	30,150,000.00	30,150,000.00	-	(30,150,000.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	5,048,168,322.00	5,048,168,322.00	-	(5,048,168,322.00)	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	150,000,000.00	150,000,000.00	-	(150,000,000.00)	-
	Extraordinary Items	8	906,250.00	906,250.00	-	(906,250.00)	-
	Other Revenue Sources and Capital Receipts - Total		5,382,224,572.00	5,382,224,572.00	-	(5,382,224,572.00)	-
	TOTAL REVENUE		7,898,882,586.66	7,898,882,586.66	1,917,602,429.36	(5,981,280,157.30)	178,991,943.00

MUBI NORTH LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

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	347,182,882.76	385,182,882.76	358,905,232.69	26,277,650.07	120,851,979.21
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	148,405,444.06	148,405,444.06	42,538,354.58	105,867,089.48	-
	21010130	Salary Arrears	10A	238,095,238.10	200,095,238.10	-	200,095,238.10	-
	210201	Allowances	10B	229,617,552.72	229,617,552.72	18,307,680.68	211,309,872.04	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		963,301,117.64	963,301,117.64	419,751,267.95	543,549,849.68	120,851,979.21
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	101,606,821.74	103,606,821.74	29,823,368.87	73,783,452.87	4,275,563.69
	220202	Utilities - General	13B	585,000.00	8,685,000.00	7,323,072.27	1,361,927.73	15,229,875.00
	220203	Materials and Supplies - General	13C	55,663,533.63	84,313,533.63	81,458,865.13	2,854,668.50	10,878,482.31
	220204	Maintenance Services - General	13D	38,527,479.04	21,577,479.04	5,771,589.52	15,805,889.52	13,130,007.43
	220205	Training - General	13E	126,642,638.49	127,792,638.49	105,700,986.41	22,091,652.08	-
	220206	Other Services - General	13F	116,087,027.65	63,341,313.36	62,783,951.76	557,361.60	370,000.00
	220207	Consulting and Professional Services	13G	282,873,151.10	282,873,151.10	55,911,706.96	226,961,444.14	-
	220208	Fuel and Lubricants	13H	17,715,041.90	17,715,041.90	2,479,771.30	15,235,270.60	-
	220209	Financial Charges	13I	39,757,001.91	39,757,001.91	37,196.57	39,719,805.34	-
	220210	Miscellaneous Expenses	13J	56,291,227.00	52,291,227.00	26,271,607.31	26,019,619.69	-
		Overhead Cost Total		835,748,922.45	801,953,208.16	377,562,116.10	424,391,092.06	43,883,928.43
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	301,145,521.61	1,136,145,521.61	906,659,259.83	229,486,261.78	631,000.00
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		301,145,521.61	1,136,145,521.61	906,659,259.83	229,486,261.78	631,000.00
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	87,344,805.34	6,344,805.34	5,602,950.44	741,854.89	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		87,344,805.34	6,344,805.34	5,602,950.44	741,854.89	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	184,245,156.90	104,810,783.37	16,663,315.74	88,147,467.63	-
	220603	Interest - Internal Public Debt	17C	-	-	-	-	-
		Public Debt Charges Total		184,245,156.90	104,810,783.37	16,663,315.74	88,147,467.63	-
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	147,668,643.13	72,315,018.50	60,424,757.23	11,890,261.27	-
	230201	Construction/Provision of Fixed Assets	20B	5,139,277,641.29	4,199,638,486.32	119,773,271.59	4,079,865,214.73	13,627,150.00
	230301	Rehabilitation/Repairs of Fixed Assets	20C	96,250,778.32	470,473,645.73	10,889,595.14	459,584,050.59	-
	230401	Preservation of the Environment	20D	58,150,000.00	58,150,000.00	-	58,150,000.00	-
	230501	Acquisition of Non Tangible Assets	20E	85,750,000.00	85,750,000.00	-	85,750,000.00	-
		Capital Expenditure Total		5,527,097,062.73	4,886,327,150.55	191,087,623.96	4,695,239,526.59	13,627,150.00
		TOTAL EXPENDITURE		7,898,882,586.66	7,898,882,586.66	1,917,326,534.03	5,981,556,052.63	178,994,057.64

**MUBI SOUTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,756,379,434.48	127,157,937.60
Independent Revenue	161,216,153.34	19,569,335.00
Total Receipts	1,917,595,587.82	146,727,272.60
Payments		
Personnel Cost	(386,952,351.17)	(72,273,365.31)
Social Benefits	-	-
Overhead Cost	(310,398,977.38)	(63,372,209.36)
Loans and Advances	-	-
Grants and Contributions	(789,350,308.49)	(516,000.00)
Subsidies	(5,711,993.28)	-
Transfers to Other Funds	-	-
Total Payments	(1,492,413,630.33)	(136,161,574.67)
Net Cash flow from Operating Activities	425,181,957.49	10,565,697.93
Investing Activities		
Purchase of Fixed Assets	(200,108,702.38)	-
Construction/Provision of Fixed Assets	(194,646,683.13)	(10,833,375.00)
Rehabilitation/Repairs of Fixed Assets	(11,101,524.98)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(405,856,910.49)	(10,833,375.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(16,987,611.89)	-
Net Cash Flow from Financing Activities	(16,987,611.89)	-
Net Surplus/(Deficit) for the Year	2,337,435.12	(267,677.07)
Add: Opening Balance	385,526.83	653,203.90
Closing Cash Balance	2,722,961.95	385,526.83

**MUBI SOUTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	2,722,961.95	385,526.83
TOTAL ASSETS		2,722,961.95	385,526.83
LIABILITIES			
Public Funds	29	2,722,961.95	385,526.83
TOTAL LIABILITIES		2,722,961.95	385,526.83

**MUBI SOUTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2018**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				385,526.83		653,203.90
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,629,733,980.79	2,629,733,980.79	1,756,379,434.48	(873,354,546.31)	127,157,937.60
Independent Revenue	2	465,975,285.50	465,975,285.50	161,216,153.34	(304,759,132.16)	19,569,335.00
Capital Receipts and Other Revenue Sources	3	1,021,692,427.60	1,021,692,427.60	-	(1,021,692,427.60)	-
TOTAL REVENUE		4,117,401,693.89	4,117,401,693.89	1,917,595,587.82	(2,199,806,106.07)	146,727,272.60
EXPENDITURE						
Personnel Cost	10	1,671,934,691.40	1,542,980,266.40	386,952,351.17	1,156,027,915.23	72,273,365.31
Social Benefits	12	500,000.00	-	-	-	-
Overhead Cost	13	691,548,389.15	763,694,122.28	310,398,977.38	453,295,144.90	63,372,209.36
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	145,964,618.02	796,450,849.41	789,350,308.49	7,100,540.91	516,000.00
Subsidies	16	145,493,880.71	9,116,460.71	5,711,993.28	3,404,467.43	-
Public Debt Charges	17	81,616,079.37	19,251,000.00	16,987,611.89	2,263,388.11	-
TOTAL OPERATING EXPENDITURE		2,737,057,658.65	3,131,492,698.80	1,509,401,242.21	1,622,091,456.58	136,161,574.67
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,380,344,035.24	985,908,995.09	408,579,872.44	(3,821,897,562.66)	11,218,901.83
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	279,598,954.23	302,028,483.61	200,108,702.38	101,919,781.23	-
Construction/Provision of Fixed Assets	20B	936,132,429.47	518,767,859.95	194,646,683.13	324,121,176.83	10,833,375.00
Rehabilitation/Repairs of Fixed Assets	20C	31,411,535.53	43,411,535.53	11,101,524.98	32,310,010.56	-
Preservation of the Environment	20D	11,500,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	121,701,116.00	121,701,116.00	-	121,701,116.00	-
TOTAL CAPITAL EXPENDITURE		1,380,344,035.24	985,908,995.09	405,856,910.49	580,052,084.61	10,833,375.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	5,810,000.00	5,810,000.00	-	5,810,000.00	-
TRANSFERS TOTAL		5,810,000.00	5,810,000.00	-	5,810,000.00	-
SURPLUS/(DEFICIT)		0.00	0.00	2,722,961.95		385,526.83

MUBI SOUTH LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL REVENUE

NOTES	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		2,092,949,525.86	2,092,949,525.86	1,366,873,440.38	(726,076,085.48)	125,423,937.60
	Allocation From State Government		169,004,290.93	169,004,290.93	-	(169,004,290.93)	1,000,000.00
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	6,063,219.61	6,063,219.61	-
	Exchange Difference		-	-	36,530,301.76	36,530,301.76	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	682,256.75	682,256.75	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		-	-	346,230,215.98	346,230,215.98	-
	Local Government Share of Excess Crude Account						
			367,780,164.00	367,780,164.00	-	(367,780,164.00)	734,000.00
	Statutory Revenue Total		2,629,733,980.79	2,629,733,980.79	1,756,379,434.48	(873,354,546.31)	127,157,937.60
2	Independent Revenue						
	Personal Taxes	2A	83,333,409.00	83,333,409.00	46,117,200.00	(37,216,209.00)	2,744,250.00
	Licences - General	2B	93,196,450.95	93,196,450.95	36,893,753.34	(56,302,697.61)	217,500.00
	Fees - General	2E	123,686,209.55	123,686,209.55	16,909,400.00	(106,776,809.55)	-
	Fines - General	2F	-	-	12,297,900.00	12,297,900.00	135,210.00
	Sales - General	2G	74,421,503.00	74,421,503.00	13,835,100.00	(60,586,403.00)	-
	Earnings -General	2H	52,844,360.00	52,844,360.00	12,104,100.00	(40,740,260.00)	15,612,375.00
	Rent on Government Buildings - General	2I	11,845,575.00	11,845,575.00	-	(11,845,575.00)	-
	Rent on Land & Others - General	2J	16,660,000.00	16,660,000.00	-	(16,660,000.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	6,015,000.00	6,015,000.00	-	(6,015,000.00)	-
	Interest Earned	2M	1,425,045.00	1,425,045.00	-	(1,425,045.00)	-
	Rates	2O	-	-	12,298,000.00	12,298,000.00	740,000.00
	Miscellaneous	2P	2,547,733.00	2,547,733.00	10,760,700.00	8,212,967.00	120,000.00
	Independent Revenue Total		465,975,285.50	465,975,285.50	161,216,153.34	(304,759,132.16)	19,569,335.00
				149,112,091.36			
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	5,055,000.00	5,055,000.00	-	(5,055,000.00)	-
	Foreign Aids	3B	9,065,460.00	9,065,460.00	-	(9,065,460.00)	-
	Domestic Grants	3C	5,600,000.00	5,600,000.00	-	(5,600,000.00)	-
	Foreign Grants	3D	7,700,000.00	7,700,000.00	-	(7,700,000.00)	-
	Transfer From CRF to CDF	4	71,542,075.00	71,542,075.00	-	(71,542,075.00)	-
	Other Capital Receipts	5	132,000,000.00	132,000,000.00	-	(132,000,000.00)	-
	Domestic Loans/ Borrowings Receipt	6A	768,095,238.10	768,095,238.10	-	(768,095,238.10)	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	4,100,000.00	4,100,000.00	-	(4,100,000.00)	-
	Extraordinary Items	8	18,534,654.50	18,534,654.50	-	(18,534,654.50)	-
	Other Revenue Sources and Capital Receipts - Total		1,021,692,427.60	1,021,692,427.60	-	(1,021,692,427.60)	-
	TOTAL REVENUE		4,117,401,693.89	4,117,401,693.89	1,917,595,587.82	(2,199,806,106.07)	146,727,272.60

MUBI SOUTH LOCAL GOVERNMENT COUNCIL, SUMMARY OF TOTAL EXPENDITURE

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	770,948,962.46	770,948,962.46	320,337,843.31	450,611,119.15	-
	21010102	Overtime payments	10A	1,000,000.00	1,000,000.00	-	1,000,000.00	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	226,786,776.00	226,786,776.00	40,777,856.01	186,008,919.99	-
	21010130	Salary Arrears	10A	238,095,238.10	139,140,813.10	-	139,140,813.10	-
	210201	Allowances	10B	399,103,714.84	399,103,714.84	25,836,651.85	373,267,062.99	72,273,365.31
	210202	Social Contributions	10C	36,000,000.00	6,000,000.00	-	6,000,000.00	-
		Personnel Cost Total		1,671,934,691.40	1,542,980,266.40	386,952,351.17	1,156,027,915.23	72,273,365.31
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	500,000.00	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	20,600,625.72	41,100,625.72	35,185,563.73	5,915,062.00	6,495,121.60
	220202	Utilities - General	13B	14,380,600.00	14,380,600.00	10,334,660.74	4,045,939.26	1,731,561.76
	220203	Materials and Supplies - General	13C	50,882,720.76	91,494,215.76	84,717,815.33	6,776,400.43	7,608,000.00
	220204	Maintenance Services - General	13D	54,121,935.00	23,510,440.00	5,117,827.29	18,392,612.71	7,701,826.00
	220205	Training - General	13E	78,467,540.20	133,467,540.20	28,214,549.91	105,252,990.29	8,624,500.00
	220206	Other Services - General	13F	331,867,506.25	331,867,506.25	64,005,833.06	267,861,673.20	4,643,700.00
	220207	Consulting and Professional Services	13G	44,189,789.29	88,144,214.29	56,999,842.82	31,144,371.47	155,000.00
	220208	Fuel and Lubricants	13H	11,947,082.14	11,947,082.14	3,444,886.91	8,502,195.23	-
	220209	Financial Charges	13I	39,950,827.91	1,800,827.91	25,836.65	1,774,991.26	-
	220210	Miscellaneous Expenses	13J	45,139,761.87	25,981,070.00	22,352,160.95	3,628,909.05	26,412,500.00
		Overhead Cost Total		691,548,389.15	763,694,122.28	310,398,977.38	453,295,144.90	63,372,209.36
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	142,464,618.02	796,450,849.41	789,350,308.49	7,100,540.91	516,000.00
	220402	Foreign Grants and Contributions	15B	3,500,000.00	-	-	-	-
		Grants and Contributions Total		145,964,618.02	796,450,849.41	789,350,308.49	7,100,540.91	516,000.00
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	145,493,880.71	9,116,460.71	5,711,993.28	3,404,467.43	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		145,493,880.71	9,116,460.71	5,711,993.28	3,404,467.43	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	1,295,000.00	1,295,000.00	-	1,295,000.00	-
	220602	Domestic Interest/Discount	17B	80,321,079.37	17,956,000.00	16,987,611.89	968,388.11	-
	220603	Interest - Internal Public Debt	17C	-	-	-	-	-
		Public Debt Charges Total		81,616,079.37	19,251,000.00	16,987,611.89	2,263,388.11	-
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	5,810,000.00	5,810,000.00	-	5,810,000.00	-
		Transfers - Total		5,810,000.00	5,810,000.00	-	5,810,000.00	-
19	220801	Below the Line Payments	19					
		BTL Payments Total		-	-	-	-	-
20	23	Capital Expenditure						
	230101	Purchase of Fixed Assets	20A	279,598,954.23	302,028,483.61	200,108,702.38	101,919,781.23	-
	230201	Construction/Provision of Fixed Assets	20B	936,132,429.47	518,767,859.95	194,646,683.13	324,121,176.83	10,833,375.00
	230301	Rehabilitation/Repairs of Fixed Assets	20C	31,411,535.53	43,411,535.53	11,101,524.98	32,310,010.56	-
	230401	Preservation of the Environment	20D	11,500,000.00	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	121,701,116.00	121,701,116.00	-	121,701,116.00	-
		Capital Expenditure Total		1,380,344,035.24	985,908,995.09	405,856,910.49	580,052,084.61	10,833,375.00
		TOTAL EXPENDITURE		4,117,401,693.89	4,117,401,693.89	1,915,258,152.70	2,207,953,541.19	146,994,949.67

NUMAN LOCAL GOVERNMENT COUNCIL,**ADAMAWA STATE****CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2018**

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,656,375,156.15	476,617,366.88
Independent Revenue	34,899,168.84	4,913,618.91
Total Receipts	1,691,274,324.99	481,530,985.79
Payments		
Personnel Cost	(360,997,342.90)	(319,074,710.69)
Social Benefits	-	-
Overhead Cost	(352,462,309.35)	(125,668,991.54)
Loans and Advances	-	-
Grants and Contributions	(793,603,313.52)	-
Subsidies	(5,027,065.78)	-
Transfers to Other Funds	-	-
Total Payments	(1,512,090,031.55)	(444,743,702.23)
Net Cash flow from Operating Activities	179,184,293.43	36,787,283.56
Investing Activities		
Purchase of Fixed Assets	(58,803,428.39)	-
Construction/Provision of Fixed Assets	(91,700,535.90)	(36,637,283.56)
Rehabilitation/Repairs of Fixed Assets	(9,770,336.47)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(4,530,244.11)	-
Net Cash Flow from Investing Activities	(164,804,544.87)	(36,637,283.56)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(14,950,620.23)	-
Net Cash Flow from Financing Activities	(14,950,620.23)	-
Net Surplus/(Deficit) for the Year	(570,871.67)	150,000.00
Add: Opening Balance	605,885.98	455,885.98
Closing Cash Balance	35,014.31	605,885.98

**NUMAN LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	35,014.31	605,885.98
TOTAL ASSETS		35,014.31	605,885.98
LIABILITIES			
Public Funds	29	35,014.31	605,885.98
TOTAL LIABILITIES		35,014.31	605,885.98

**NUMAN LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2018**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				605,885.98		455,885.98
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,652,238,661.95	2,652,238,661.95	1,656,375,156.15	(995,863,505.80)	476,617,366.88
Independent Revenue	2	35,803,135.00	35,803,135.00	34,899,168.84	(903,966.16)	4,913,618.91
Capital Receipts and Other Revenue Sources	3	462,888,488.10	462,888,488.10	-	(462,888,488.10)	-
TOTAL REVENUE		3,150,930,285.05	3,150,930,285.05	1,691,274,324.99	(1,459,655,960.06)	481,530,985.79
EXPENDITURE						
Personnel Cost	10	1,062,761,613.14	1,062,761,613.14	360,997,342.90	701,764,270.24	319,074,710.69
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	776,400,013.74	673,683,663.74	352,462,309.35	321,221,354.39	125,668,991.54
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	178,148,333.37	820,890,120.80	793,603,313.52	27,286,807.27	-
Subsidies	16	4,066,321.55	9,066,321.55	5,027,065.78	4,039,255.77	-
Public Debt Charges	17	175,165,905.72	170,165,905.72	14,950,620.23	155,215,285.49	-
TOTAL OPERATING EXPENDITURE		2,196,542,187.53	2,736,567,624.95	1,527,040,651.79	1,209,526,973.16	444,743,702.23
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		954,388,097.52	414,362,660.10	164,839,559.18	(2,669,182,933.23)	37,243,169.54
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	76,090,001.70	75,616,351.70	58,803,428.39	16,812,923.31	-
Construction/Provision of Fixed Assets	20B	687,567,072.14	148,015,284.72	91,700,535.90	56,314,748.82	36,637,283.56
Rehabilitation/Repairs of Fixed Assets	20C	84,581,023.69	84,581,023.69	9,770,336.47	74,810,687.22	-
Preservation of the Environment	20D	7,450,000.00	7,450,000.00	-	7,450,000.00	-
Acquisition of Non Tangible Assets	20E	98,700,000.00	98,700,000.00	4,530,244.11	94,169,755.89	-
TOTAL CAPITAL EXPENDITURE		954,388,097.52	414,362,660.10	164,804,544.87	249,558,115.23	36,637,283.56
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(0.00)	(0.00)	35,014.31		605,885.98

NUMAN LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	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		1,825,387,876.66	1,825,387,876.66	1,299,017,768.02	(526,370,108.64)	412,179,406.39
	Allocation From State Government		221,684,524.47	221,684,524.47	-	(221,684,524.47)	30,352,932.90
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	5,762,223.39	5,762,223.39	-
	Exchange Difference		-	-	34,716,829.02	34,716,829.02	-
	Refund From Paris Club		170,792,209.88	170,792,209.88	-	(170,792,209.88)	-
	Recovered Excess Bank Charges		-	-	648,387.48	648,387.48	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		172,598,810.85	172,598,810.85	-	(172,598,810.85)	-
	Local Government Share of VAT		63,801,429.23	63,801,429.23	316,229,948.24	252,428,519.01	8,648,850.78
	Local Government Share of Excess Crude Account		197,973,810.85	197,973,810.85	-	(197,973,810.85)	25,436,176.82
	Statutory Revenue Total		2,652,238,661.95	2,652,238,661.95	1,656,375,156.15	(995,863,505.80)	476,617,366.88
2	Independent Revenue						
	Personal Taxes	2A	1,751,920.50	1,751,920.50	17,024,068.84	15,272,148.34	2,946,930.19
	Licences - General	2B	13,259,430.00	13,259,430.00	6,809,600.00	(6,449,830.00)	693,147.68
	Fees - General	2E	6,664,955.00	6,664,955.00	3,121,000.00	(3,543,955.00)	-
	Fines - General	2F	514,090.00	514,090.00	2,269,900.00	1,755,810.00	297,063.29
	Sales - General	2G	1,396,110.00	1,396,110.00	2,553,600.00	1,157,490.00	-
	Earnings -General	2H	7,740,816.00	7,740,816.00	851,200.00	(6,889,616.00)	853,602.34
	Rent on Government Buildings - General	2I	283,000.00	283,000.00	-	(283,000.00)	-
	Rent on Land & Others - General	2J	187,189.80	187,189.80	-	(187,189.80)	-
	Repayments - General	2K	435,000.00	435,000.00	-	(435,000.00)	-
	Investment Income	2L	57,200.00	57,200.00	-	(57,200.00)	-
	Interest Earned	2M	94,403.50	94,403.50	-	(94,403.50)	-
	Rates	2O	1,362,217.50	1,362,217.50	2,269,800.00	907,582.50	122,875.40
	Miscellaneous	2P	2,056,802.70	2,056,802.70	-	(2,056,802.70)	-
	Independent Revenue Total		35,803,135.00	35,803,135.00	34,899,168.84	(903,966.16)	4,913,618.91
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	4,793,250.00	4,793,250.00	-	(4,793,250.00)	-
	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	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		462,888,488.10	462,888,488.10	-	(462,888,488.10)	-
	TOTAL REVENUE		3,150,930,285.05	3,150,930,285.05	1,691,274,324.99	(1,459,655,960.06)	481,530,985.79

NUMAN LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

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	401,679,397.27	401,679,397.27	300,292,568.06	101,386,829.21	319,074,710.69
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	191,601,652.69	191,601,652.69	40,777,856.01	150,823,796.68	-
	21010130	Salary Arrears	10A	238,095,238.10	238,095,238.10	-	238,095,238.10	-
	210201	Allowances	10B	231,385,325.08	231,385,325.08	19,926,918.83	211,458,406.25	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		1,062,761,613.14	1,062,761,613.14	360,997,342.90	701,764,270.24	319,074,710.69
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	68,130,639.50	68,130,639.50	29,092,015.20	39,038,624.30	12,491,447.07
	220202	Utilities - General	13B	33,702,688.51	33,702,688.51	7,970,767.53	25,731,920.98	43,720,064.75
	220203	Materials and Supplies - General	13C	73,271,845.62	97,745,495.62	73,903,215.13	23,842,280.49	31,228,617.68
	220204	Maintenance Services - General	13D	59,256,100.58	14,997,864.15	5,645,164.45	9,352,699.70	37,474,341.22
	220205	Training - General	13E	102,305,854.77	122,564,091.20	109,365,958.34	13,198,132.86	-
	220206	Other Services - General	13F	115,444,943.64	115,444,943.64	56,330,866.82	59,114,076.82	-
	220207	Consulting and Professional Services	13G	212,618,936.70	109,428,936.70	50,164,967.80	59,263,968.90	-
	220208	Fuel and Lubricants	13H	3,057,271.43	3,057,271.43	1,328,461.26	1,728,810.17	-
	220209	Financial Charges	13I	39,414,501.91	39,414,501.91	19,926.92	39,394,574.99	-
	220210	Miscellaneous Expenses	13J	69,197,231.09	69,197,231.09	18,640,965.90	50,556,265.19	754,520.82
		Overhead Cost Total		776,400,013.74	673,683,663.74	352,462,309.35	321,221,354.39	125,668,991.54
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	178,148,333.37	820,890,120.80	793,603,313.52	27,286,807.27	-
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		178,148,333.37	820,890,120.80	793,603,313.52	27,286,807.27	-
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	4,066,321.55	9,066,321.55	5,027,065.78	4,039,255.77	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		4,066,321.55	9,066,321.55	5,027,065.78	4,039,255.77	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	175,165,905.72	170,165,905.72	14,950,620.23	155,215,285.49	-
	220603	Interest - Internal Public Debt	17C	-	-	-	-	-
		Public Debt Charges Total		175,165,905.72	170,165,905.72	14,950,620.23	155,215,285.49	-
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	76,090,001.70	75,616,351.70	58,803,428.39	16,812,923.31	-
	230201	Construction/Provision of Fixed Assets	20B	687,567,072.14	148,015,284.72	91,700,535.90	56,314,748.82	36,637,283.56
	230301	Rehabilitation/Repairs of Fixed Assets	20C	84,581,023.69	84,581,023.69	9,770,336.47	74,810,687.22	-
	230401	Preservation of the Environment	20D	7,450,000.00	7,450,000.00	-	7,450,000.00	-
	230501	Acquisition of Non Tangible Assets	20E	98,700,000.00	98,700,000.00	4,530,244.11	94,169,755.89	-
		Capital Expenditure Total		954,388,097.52	414,362,660.10	164,804,544.87	249,558,115.23	36,637,283.56
		TOTAL EXPENDITURE		3,150,930,285.05	3,150,930,285.05	1,691,845,196.66	1,459,085,088.40	481,380,985.79

**SHELLENG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,880,198,925.35	526,464,547.34
Independent Revenue	49,041,700.00	767,122.07
Total Receipts	1,929,240,625.35	527,231,669.41
Payments		
Personnel Cost	(445,695,253.62)	(349,229,968.79)
Social Benefits	(10,455,520.00)	-
Overhead Cost	(491,855,618.96)	(137,633,839.51)
Loans and Advances	-	-
Grants and Contributions	(775,685,111.46)	-
Subsidies	(6,692,106.56)	-
Transfers to Other Funds	-	-
Total Payments	(1,730,383,610.61)	(486,863,808.30)
Net Cash flow from Operating Activities	198,857,014.74	40,367,861.11
Investing Activities		
Purchase of Fixed Assets	(47,417,774.38)	-
Construction/Provision of Fixed Assets	(116,470,788.91)	(40,367,861.11)
Rehabilitation/Repairs of Fixed Assets	(13,175,984.39)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(177,064,547.68)	(40,367,861.11)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(19,902,493.47)	-
Net Cash Flow from Financing Activities	(19,902,493.47)	-
Net Surplus/(Deficit) for the Year	1,889,973.59	(0.00)
Add: Opening Balance	1,013,912.38	1,013,912.38
Closing Cash Balance	2,903,885.97	1,013,912.38

**SHELLENG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	2,903,885.97	1,013,912.38
TOTAL ASSETS		2,903,885.97	1,013,912.38
LIABILITIES			
Public Funds	29	2,903,885.97	1,013,912.38
TOTAL LIABILITIES		2,903,885.97	1,013,912.38

**SHELLENG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2018**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				1,013,912.38		1,013,912.38
Add: Revenue						
REVENUE						
Statutory Revenue	1	1,902,084,674.12	1,902,084,674.12	1,880,198,925.35	(21,885,748.78)	526,464,547.34
Independent Revenue	2	175,149,003.60	175,149,003.60	49,041,700.00	(126,107,303.60)	767,122.07
Capital Receipts and Other Revenue Sources	3	27,510,552.83	27,510,552.83	-	(27,510,552.83)	-
TOTAL REVENUE		2,104,744,230.55	2,104,744,230.55	1,929,240,625.35	(175,503,605.20)	527,231,669.41
EXPENDITURE						
Personnel Cost	10	617,373,113.38	461,622,946.99	445,695,253.62	15,927,693.37	349,229,968.79
Social Benefits	12	-	10,500,000.00	10,455,520.00	44,480.00	-
Overhead Cost	13	596,346,472.55	540,105,046.73	491,855,618.96	48,249,427.77	137,633,839.51
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	117,155,801.07	792,112,932.14	775,685,111.46	16,427,820.68	-
Subsidies	16	35,996,655.95	6,880,620.53	6,692,106.56	188,513.96	-
Public Debt Charges	17	-	20,463,138.75	19,902,493.47	560,645.28	-
TOTAL OPERATING EXPENDITURE		1,366,872,042.95	1,831,684,685.14	1,750,286,104.08	81,398,581.06	486,863,808.30
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		737,872,187.60	273,059,545.41	179,968,433.65	(256,902,186.27)	41,381,773.49
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	261,817,939.47	69,748,278.18	47,417,774.38	22,330,503.80	-
Construction/Provision of Fixed Assets	20B	371,222,380.06	188,962,622.67	116,470,788.91	72,491,833.76	40,367,861.11
Rehabilitation/Repairs of Fixed Assets	20C	93,300,748.72	14,348,644.56	13,175,984.39	1,172,660.17	-
Preservation of the Environment	20D	8,325,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	3,206,119.35	-	-	-	-
TOTAL CAPITAL EXPENDITURE		737,872,187.60	273,059,545.41	177,064,547.68	95,994,997.73	40,367,861.11
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(0.00)	(0.00)	2,903,885.97		1,013,912.38

SHELLENG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	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		1,763,051,764.07	1,763,051,764.07	1,471,573,271.32	(291,478,492.75)	470,322,843.21
	Allocation From State Government		-	-	-	-	39,748,347.42
	Excess Petroleum Profit Tax (PPT Revenue)		49,070,438.55	49,070,438.55	6,527,650.37	(42,542,788.18)	-
	Exchange Difference		-	-	39,328,451.41	39,328,451.41	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	734,516.28	734,516.28	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		-	-	362,035,035.97	362,035,035.97	11,326,006.83
	Local Government Share of Excess Crude Account						
			89,962,471.50	89,962,471.50	-	(89,962,471.50)	5,067,349.88
	Statutory Revenue Total		1,902,084,674.12	1,902,084,674.12	1,880,198,925.35	(21,885,748.78)	526,464,547.34
2	Independent Revenue						
	Personal Taxes	2A	4,300,000.00	4,300,000.00	11,687,200.00	7,387,200.00	460,079.47
	Licences - General	2B	27,759,003.60	27,759,003.60	12,704,600.00	(15,054,403.60)	108,215.33
	Fees - General	2E	5,470,000.00	5,470,000.00	20,445,500.00	14,975,500.00	-
	Fines - General	2F	-	-	1,257,900.00	1,257,900.00	46,378.00
	Sales - General	2G	8,100,000.00	8,100,000.00	-	(8,100,000.00)	-
	Earnings -General	2H	127,255,000.00	127,255,000.00	2,232,200.00	(125,022,800.00)	133,265.77
	Rent on Government Buildings - General	2I	780,000.00	780,000.00	-	(780,000.00)	-
	Rent on Land & Others - General	2J	1,485,000.00	1,485,000.00	-	(1,485,000.00)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	669,700.00	669,700.00	19,183.50
	Miscellaneous	2P	-	-	44,600.00	44,600.00	-
	Independent Revenue Total		175,149,003.60	175,149,003.60	49,041,700.00	(126,107,303.60)	767,122.07
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	10,552.83	10,552.83	-	(10,552.83)	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	27,500,000.00	27,500,000.00	-	(27,500,000.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		27,510,552.83	27,510,552.83	-	(27,510,552.83)	-
	TOTAL REVENUE		2,104,744,230.55	2,104,744,230.55	1,929,240,625.35	(175,503,605.20)	527,231,669.41

SHELLENG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

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	270,066,330.39	393,944,601.42	383,151,380.32	10,793,221.10	348,398,619.17
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	184,014,145.35	45,354,886.58	40,832,028.30	4,522,858.28	831,349.62
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	163,292,637.64	22,323,458.99	21,711,845.00	611,613.99	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		617,373,113.38	461,622,946.99	445,695,253.62	15,927,693.37	349,229,968.79
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	10,500,000.00	10,455,520.00	44,480.00	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	26,397,283.24	37,072,840.68	22,440,695.27	14,632,145.41	13,763,383.95
	220202	Utilities - General	13B	5,322,415.60	7,224,053.26	6,108,000.00	1,116,053.26	48,171,843.83
	220203	Materials and Supplies - General	13C	37,556,251.13	116,828,333.29	104,424,692.18	12,403,641.11	34,408,459.88
	220204	Maintenance Services - General	13D	27,557,500.00	5,383,080.01	4,362,993.20	1,020,086.81	41,290,151.85
	220205	Training - General	13E	97,986,973.86	142,444,966.56	138,542,285.80	3,902,680.77	-
	220206	Other Services - General	13F	286,476,367.62	77,100,904.55	74,988,508.27	2,112,396.28	-
	220207	Consulting and Professional Services	13G	35,080,000.00	68,661,545.84	66,780,369.54	1,881,176.29	-
	220208	Fuel and Lubricants	13H	9,103,180.36	20,563.39	20,000.00	563.39	-
	220209	Financial Charges	13I	34,388,479.92	396.87	364.99	31.88	-
	220210	Miscellaneous Expenses	13J	36,478,020.83	85,368,362.28	74,187,709.71	11,180,652.57	-
		Overhead Cost Total		596,346,472.55	540,105,046.73	491,855,618.96	48,249,427.77	137,633,839.51
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	117,155,801.07	792,112,932.14	775,685,111.46	16,427,820.68	-
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		117,155,801.07	792,112,932.14	775,685,111.46	16,427,820.68	-
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatal	16A	35,996,655.95	6,880,620.53	6,692,106.56	188,513.96	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		35,996,655.95	6,880,620.53	6,692,106.56	188,513.96	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	20,463,138.75	19,902,493.47	560,645.28	-
	220603	Interest - Internal Public Debt	17C	-	-	-	-	-
		Public Debt Charges Total		-	20,463,138.75	19,902,493.47	560,645.28	-
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	261,817,939.47	69,748,278.18	47,417,774.38	22,330,503.80	-
	230201	Construction/Provision of Fixed Assets	20B	371,222,380.06	188,962,622.67	116,470,788.91	72,491,833.76	40,367,861.11
	230301	Rehabilitation/Repairs of Fixed Assets	20C	93,300,748.72	14,348,644.56	13,175,984.39	1,172,660.17	-
	230401	Preservation of the Environment	20D	8,325,000.00	-	-	-	-
	230501	Acquisition of Non Tangible Assets	20E	3,206,119.35	-	-	-	-
		Capital Expenditure Total		737,872,187.60	273,059,545.41	177,064,547.68	95,994,997.73	40,367,861.11
		TOTAL EXPENDITURE		2,104,744,230.55	2,104,744,230.55	1,927,350,651.76	177,393,578.79	527,231,669.41

**SONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	2,307,225,688.36	174,190,837.00
Independent Revenue	72,809,400.00	30,397,154.00
Total Receipts	2,380,035,088.36	204,587,991.00
Payments		
Personnel Cost	(385,019,529.23)	(108,363,118.00)
Social Benefits	-	-
Overhead Cost	(711,828,802.80)	(70,475,523.00)
Loans and Advances	-	-
Grants and Contributions	(949,288,799.57)	(12,939,350.00)
Subsidies	(9,826,173.17)	-
Transfers to Other Funds	-	-
Total Payments	(2,055,963,304.76)	(191,777,991.00)
Net Cash flow from Operating Activities	324,071,783.60	12,810,000.00
Investing Activities		
Purchase of Fixed Assets	(113,409,839.41)	-
Construction/Provision of Fixed Assets	(160,499,863.68)	(12,810,000.00)
Rehabilitation/Repairs of Fixed Assets	(19,097,625.20)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(293,007,328.29)	(12,810,000.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(29,223,286.49)	-
Net Cash Flow from Financing Activities	(29,223,286.49)	-
Net Surplus/(Deficit) for the Year	1,841,168.82	-
Add: Opening Balance	1,028.19	1,028.19
Closing Cash Balance	1,842,197.01	1,028.19

**SONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	1,842,197.01	1,028.19
TOTAL ASSETS		1,842,197.01	1,028.19
LIABILITIES			
Public Funds	29	1,842,197.01	1,028.19
TOTAL LIABILITIES		1,842,197.01	1,028.19

**SONG LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				1,028.19		1,028.19
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,703,110,211.19	2,703,110,211.19	2,307,225,688.36	(395,884,522.82)	174,190,837.00
Independent Revenue	2	75,843,364.20	75,843,364.20	72,809,400.00	(3,033,964.20)	30,397,154.00
Capital Receipts and Other Revenue Sources	3	584,600,000.00	584,600,000.00	-	(584,600,000.00)	-
TOTAL REVENUE		3,363,553,575.39	3,363,553,575.39	2,380,035,088.36	(983,518,487.02)	204,587,991.00
EXPENDITURE						
Personnel Cost	10	819,349,100.27	819,349,100.27	385,019,529.23	434,329,571.03	108,363,118.00
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	862,166,561.98	859,468,182.70	711,828,802.80	147,639,379.91	70,475,523.00
Loans and Advances	14	5,750,000.00	5,750,000.00	-	5,750,000.00	-
Grants and Contributions	15	138,802,902.78	1,050,498,890.20	949,288,799.57	101,210,090.63	12,939,350.00
Subsidies	16	2,422,560.18	12,422,560.18	9,826,173.17	2,596,387.01	-
Public Debt Charges	17	175,162,394.78	34,462,394.78	29,223,286.49	5,239,108.30	-
TOTAL OPERATING EXPENDITURE		2,003,653,519.99	2,781,951,128.13	2,085,186,591.25	696,764,536.88	191,777,991.00
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,359,900,055.39	581,602,447.25	294,849,525.30	(1,680,283,023.91)	12,811,028.19
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	193,027,995.32	196,027,995.32	113,409,839.41	82,618,155.92	-
Construction/Provision of Fixed Assets	20B	680,141,036.38	190,424,451.93	160,499,863.68	29,924,588.24	12,810,000.00
Rehabilitation/Repairs of Fixed Assets	20C	329,631,023.69	38,050,000.00	19,097,625.20	18,952,374.80	-
Preservation of the Environment	20D	27,000,000.00	27,000,000.00	-	27,000,000.00	-
Acquisition of Non Tangible Assets	20E	130,100,000.00	130,100,000.00	-	130,100,000.00	-
TOTAL CAPITAL EXPENDITURE		1,359,900,055.39	581,602,447.25	293,007,328.29	288,595,118.96	12,810,000.00
TRANSFERS						
Transfers to Other Funds	18A	164,173,032.25	4,173,032.25	-	4,173,032.25	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		164,173,032.25	4,173,032.25	-	4,173,032.25	-
SURPLUS/(DEFICIT)		-	-	1,842,197.01		1,028.19

SONG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	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		2,024,795,371.12	2,024,795,371.12	1,852,295,628.96	(172,499,742.16)	174,190,837.00
	Allocation From State Government		122,857,142.86	122,857,142.86	-	(122,857,142.86)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	8,216,470.01	8,216,470.01	-
	Exchange Difference		-	-	49,503,424.18	49,503,424.18	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	924,548.76	924,548.76	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		345,544,817.44	345,544,817.44	396,285,616.45	50,740,799.01	-
	Local Government Share of Excess Crude Account						
			209,912,879.77	209,912,879.77	-	(209,912,879.77)	-
	Statutory Revenue Total		2,703,110,211.19	2,703,110,211.19	2,307,225,688.36	(395,884,522.82)	174,190,837.00
2	Independent Revenue						
	Personal Taxes	2A	2,613,165.50	2,613,165.50	21,843,000.00	19,229,834.50	3,090,604.00
	Licences - General	2B	28,979,117.95	28,979,117.95	17,474,300.00	(11,504,817.95)	1,600,000.00
	Fees - General	2E	10,039,608.65	10,039,608.65	8,008,900.00	(2,030,708.65)	696,146.00
	Fines - General	2F	587,586.00	587,586.00	5,824,700.00	5,237,114.00	90,604.00
	Sales - General	2G	2,183,142.10	2,183,142.10	6,552,900.00	4,369,757.90	-
	Earnings -General	2H	17,698,845.00	17,698,845.00	2,184,300.00	(15,514,545.00)	18,623,200.00
	Rent on Government Buildings - General	2I	4,824,415.00	4,824,415.00	-	(4,824,415.00)	-
	Rent on Land & Others - General	2J	4,299,086.00	4,299,086.00	-	(4,299,086.00)	4,863,100.00
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	371,400.00	371,400.00	-	(371,400.00)	-
	Interest Earned	2M	713,985.00	713,985.00	-	(713,985.00)	-
	Rates	2O	1,822,833.00	1,822,833.00	5,824,700.00	4,001,867.00	150,000.00
	Miscellaneous	2P	1,710,180.00	1,710,180.00	5,096,600.00	3,386,420.00	1,283,500.00
	Independent Revenue Total		75,843,364.20	75,843,364.20	72,809,400.00	(3,033,964.20)	30,397,154.00
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	126,600,000.00	126,600,000.00	-	(126,600,000.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	458,000,000.00	458,000,000.00	-	(458,000,000.00)	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		584,600,000.00	584,600,000.00	-	(584,600,000.00)	-
	TOTAL REVENUE		3,363,553,575.39	3,363,553,575.39	2,380,035,088.36	(983,518,487.02)	204,587,991.00

SONG LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

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	272,040,065.14	372,040,065.14	310,950,408.09	61,089,657.05	108,363,118.00
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	136,540,573.47	136,540,573.47	42,553,747.77	93,986,825.70	-
	21010130	Salary Arrears	10A	238,095,238.10	138,095,238.10	-	138,095,238.10	-
	210201	Allowances	10B	172,673,223.56	172,673,223.56	31,515,373.37	141,157,850.18	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		819,349,100.27	819,349,100.27	385,019,529.23	434,329,571.03	108,363,118.00
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	38,074,511.56	100,574,511.56	76,907,129.66	23,667,381.90	15,674,150.00
	220202	Utilities - General	13B	43,700,000.00	23,700,000.00	12,606,149.35	11,093,850.65	683,200.00
	220203	Materials and Supplies - General	13C	77,452,876.24	155,627,876.24	142,720,400.19	12,907,476.05	16,654,562.00
	220204	Maintenance Services - General	13D	116,850,000.00	38,675,000.00	10,043,028.21	28,631,971.79	19,823,971.00
	220205	Training - General	13E	90,342,540.20	222,285,397.35	211,797,391.94	10,488,005.40	4,873,000.00
	220206	Other Services - General	13F	117,656,853.88	117,656,853.88	110,107,342.25	7,549,511.63	-
	220207	Consulting and Professional Services	13G	228,404,340.89	100,461,483.75	98,055,144.38	2,406,339.37	2,900,000.00
	220208	Fuel and Lubricants	13H	19,787,176.79	19,787,176.79	2,101,024.89	17,686,151.89	-
	220209	Financial Charges	13I	37,700,827.91	27,700,827.91	31,285.74	27,669,542.17	-
	220210	Miscellaneous Expenses	13J	92,197,434.52	52,999,055.24	47,459,906.19	5,539,149.05	9,866,640.00
		Overhead Cost Total		862,166,561.98	859,468,182.70	711,828,802.80	147,639,379.91	70,475,523.00
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	5,750,000.00	5,750,000.00	-	5,750,000.00	-
		Loans and Advances Total		5,750,000.00	5,750,000.00	-	5,750,000.00	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	138,802,902.78	1,050,498,890.20	949,288,799.57	101,210,090.63	12,939,350.00
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		138,802,902.78	1,050,498,890.20	949,288,799.57	101,210,090.63	12,939,350.00
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	2,422,560.18	12,422,560.18	9,826,173.17	2,596,387.01	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		2,422,560.18	12,422,560.18	9,826,173.17	2,596,387.01	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	100,065,079.37	29,365,079.37	29,223,286.49	141,792.88	-
	220603	Interest - Internal Public Debt	17C	75,097,315.41	5,097,315.41	-	5,097,315.41	-
		Public Debt Charges Total		175,162,394.78	34,462,394.78	29,223,286.49	5,239,108.30	-
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	193,027,995.32	196,027,995.32	113,409,839.41	82,618,155.92	-
	230201	Construction/Provision of Fixed Assets	20B	680,141,036.38	190,424,451.93	160,499,863.68	29,924,588.24	12,810,000.00
	230301	Rehabilitation/Repairs of Fixed Assets	20C	329,631,023.69	38,050,000.00	19,097,625.20	18,952,374.80	-
	230401	Preservation of the Environment	20D	27,000,000.00	27,000,000.00	-	27,000,000.00	-
	230501	Acquisition of Non Tangible Assets	20E	130,100,000.00	130,100,000.00	-	130,100,000.00	-
		Capital Expenditure Total		1,359,900,055.39	581,602,447.25	293,007,328.29	288,595,118.96	12,810,000.00
		TOTAL EXPENDITURE		3,363,553,575.39	3,363,553,575.39	2,378,193,919.54	985,359,655.84	204,587,991.00

**TOUNGO LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017	2016
	₦	₦	₦
Operating Activities			
Receipts			
Statutory Revenue	1,923,118,372.50	528,305,292.92	-
Independent Revenue	50,955,300.00	1,709,566.48	7,684,831.96
Total Receipts	1,974,073,672.50	530,014,859.40	7,684,831.96
Payments			
Personnel Cost	(423,938,966.23)	(363,892,364.88)	-
Social Benefits	-	-	-
Overhead Cost	(578,501,098.24)	(128,526,898.40)	(16,752.28)
Loans and Advances	-	-	-
Grants and Contributions	(675,406,922.06)	-	-
Subsidies	(8,583,782.85)	-	-
Transfers to Other Funds	-	-	-
Total Payments	(1,686,430,769.37)	(492,419,263.28)	(16,752.28)
Net Cash flow from Operating Activities	287,642,903.13	37,595,596.12	7,668,079.68
Investing Activities			
Purchase of Fixed Assets	(92,979,699.39)	-	(5,966,606.42)
Construction/Provision of Fixed Assets	(152,472,879.08)	(37,534,860.67)	-
Rehabilitation/Repairs of Fixed Assets	(16,682,981.74)	-	-
Preservation of the Environment	-	-	-
Acquisition of Non Tangible Assets	-	-	-
Net Cash Flow from Investing Activities	(262,135,560.21)	(37,534,860.67)	(5,966,606.42)
Financing Activities			
Proceeds from Aids and Grants	-	-	-
Proceeds from External Loans	-	-	-
Proceeds from Internal Loans	-	-	-
Proceeds from Other Capital Receipts	-	-	-
Repayment of Loans	(25,528,386.38)	-	-
Net Cash Flow from Financing Activities	(25,528,386.38)	-	-
Net Surplus/(Deficit) for the Year	(21,043.46)	60,735.45	1,701,473.26
Add: Opening Balance	30,329.37	-	30,406.08
Closing Cash Balance	9,285.91	30,329.37	1,701,473.26

**TOUNGO LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	9,285.91	30,329.37
TOTAL ASSETS		9,285.91	30,329.37
LIABILITIES			
Public Funds	29	9,285.91	30,329.37
TOTAL LIABILITIES		9,285.91	30,329.37

**TOUNGO LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
DECEMBER 31st, 2018**

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				30,329.37		(30,406.08)
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,714,007,086.86	2,714,007,086.86	1,923,118,372.50	(790,888,714.35)	528,305,292.92
Independent Revenue	2	61,747,811.40	61,747,811.40	50,955,300.00	(10,792,511.40)	1,709,566.48
Capital Receipts and Other Revenue Sources	3	770,152,806.05	770,152,806.05	-	(770,152,806.05)	-
TOTAL REVENUE		3,545,907,704.31	3,545,907,704.31	1,974,073,672.50	(1,571,834,031.80)	530,014,859.40
EXPENDITURE						
Personnel Cost	10	1,126,820,090.08	1,126,820,090.08	423,938,966.23	702,881,123.85	363,892,364.88
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	808,456,683.10	850,136,683.10	578,501,098.24	271,635,584.86	128,526,898.40
Loans and Advances	14	965,000.00	965,000.00	-	965,000.00	-
Grants and Contributions	15	62,506,000.00	836,301,006.24	675,406,922.06	160,894,084.18	-
Subsidies	16	2,422,560.18	22,422,560.18	8,583,782.85	13,838,777.33	-
Public Debt Charges	17	187,194,142.57	37,194,142.57	25,528,386.38	11,665,756.20	-
TOTAL OPERATING EXPENDITURE		2,188,364,475.93	2,873,839,482.17	1,711,959,155.75	1,161,880,326.42	492,419,263.28
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,357,543,228.38	672,068,222.14	262,144,846.12	(2,733,714,358.22)	37,565,190.04
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	173,581,913.44	146,321,913.44	92,979,699.39	53,342,214.05	-
Construction/Provision of Fixed Assets	20B	935,126,089.61	349,911,083.37	152,472,879.08	197,438,204.29	37,534,860.67
Rehabilitation/Repairs of Fixed Assets	20C	138,535,225.33	65,535,225.33	16,682,981.74	48,852,243.59	-
Preservation of the Environment	20D	23,550,000.00	23,550,000.00	-	23,550,000.00	-
Acquisition of Non Tangible Assets	20E	86,750,000.00	86,750,000.00	-	86,750,000.00	-
TOTAL CAPITAL EXPENDITURE		1,357,543,228.38	672,068,222.14	262,135,560.21	409,932,661.93	37,534,860.67
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	0.00	9,285.91		30,329.37

TOUNGO LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	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		1,845,568,532.27	1,845,568,532.27	1,587,011,446.67	(258,557,085.60)	469,658,713.55
	Allocation From State Government		197,667,033.17	197,667,033.17	-	(197,667,033.17)	34,552,742.72
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	7,039,714.60	7,039,714.60	-
	Exchange Difference		-	-	42,413,588.03	42,413,588.03	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	792,135.70	792,135.70	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		230,789,123.93	230,789,123.93	285,861,487.51	55,072,363.58	9,845,556.50
	Local Government Share of Excess Crude Account		439,982,397.49	439,982,397.49	-	(439,982,397.49)	14,248,280.15
	Statutory Revenue Total		2,714,007,086.86	2,714,007,086.86	1,923,118,372.50	(790,888,714.35)	528,305,292.92
2	Independent Revenue						
	Personal Taxes	2A	4,571,000.00	4,571,000.00	15,286,700.00	10,715,700.00	1,025,308.06
	Licences - General	2B	9,931,203.65	9,931,203.65	12,229,200.00	2,297,996.35	241,162.79
	Mining Rents	2C	-	-	-	-	-
	Royalties	2D	-	-	-	-	-
	Fees - General	2E	6,215,000.00	6,215,000.00	5,605,000.00	(610,000.00)	-
	Fines - General	2F	-	-	4,076,500.00	4,076,500.00	103,355.48
	Sales - General	2G	950,000.00	950,000.00	4,585,900.00	3,635,900.00	-
	Earnings -General	2H	34,757,500.00	34,757,500.00	1,528,700.00	(33,228,800.00)	296,988.83
	Rent on Government Buildings - General	2I	1,262,000.00	1,262,000.00	-	(1,262,000.00)	-
	Rent on Land & Others - General	2J	1,436,000.00	1,436,000.00	-	(1,436,000.00)	-
	Repayments - General	2K	595,107.75	595,107.75	-	(595,107.75)	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Re-Imbursement General	2N	-	-	-	-	-
	Rates	2O	1,800,000.00	1,800,000.00	4,076,400.00	2,276,400.00	42,751.31
	Miscellaneous	2P	230,000.00	230,000.00	3,566,900.00	3,336,900.00	-
	Independent Revenue Total		61,747,811.40	61,747,811.40	50,955,300.00	(10,792,511.40)	1,709,566.48
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	1,502,567.95	1,502,567.95	-	(1,502,567.95)	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	555,000.00	555,000.00	-	(555,000.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	768,095,238.10	768,095,238.10	-	(768,095,238.10)	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	Other Revenue Sources and Capital Receipts - Total		770,152,806.05	770,152,806.05	-	(770,152,806.05)	-
	TOTAL REVENUE		3,545,907,704.31	3,545,907,704.31	1,974,073,672.50	(1,571,834,031.80)	530,014,859.40

TOUNGO LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

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	462,394,593.29	462,394,593.29	366,455,813.01	95,938,780.28	363,892,364.88
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	215,658,126.42	215,658,126.42	40,730,874.46	174,927,251.96	-
	21010130	Salary Arrears	10A	238,095,238.10	238,095,238.10	-	238,095,238.10	-
	210201	Allowances	10B	210,672,132.27	210,672,132.27	16,752,278.76	193,919,853.51	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		1,126,820,090.08	1,126,820,090.08	423,938,966.23	702,881,123.85	363,892,364.88
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	45,316,050.00	55,216,050.00	46,880,042.00	8,336,008.00	12,981,524.15
	220202	Utilities - General	13B	13,887,000.00	13,887,000.00	6,700,911.50	7,186,088.50	45,048,831.59
	220203	Materials and Supplies - General	13C	61,171,000.00	149,011,529.45	122,160,325.51	26,851,203.94	32,067,307.45
	220204	Maintenance Services - General	13D	159,303,029.45	71,462,500.00	7,336,100.72	64,126,399.28	38,429,235.21
	220205	Training - General	13E	88,482,923.86	241,509,423.86	182,154,939.17	59,354,484.69	-
	220206	Other Services - General	13F	39,828,945.56	109,828,945.56	96,185,717.42	13,643,228.14	-
	220207	Consulting and Professional Services	13G	284,968,684.73	112,142,184.73	85,657,361.41	26,484,823.32	-
	220208	Fuel and Lubricants	13H	20,749,926.79	20,749,926.79	1,116,818.58	19,633,108.20	-
	220209	Financial Charges	13I	48,168,175.90	28,168,175.90	16,412.59	28,151,763.31	-
	220210	Miscellaneous Expenses	13J	46,580,946.81	48,160,946.81	30,292,469.34	17,868,477.47	-
		Overhead Cost Total		808,456,683.10	850,136,683.10	578,501,098.24	271,635,584.86	128,526,898.40
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	965,000.00	965,000.00	-	965,000.00	-
		Loans and Advances Total		965,000.00	965,000.00	-	965,000.00	-
15	2204	Grants and Contributions						
	220401	Local Grants and Contributions	15A	62,506,000.00	836,301,006.24	675,406,922.06	160,894,084.18	-
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		62,506,000.00	836,301,006.24	675,406,922.06	160,894,084.18	-
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	2,422,560.18	22,422,560.18	8,583,782.85	13,838,777.33	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		2,422,560.18	22,422,560.18	8,583,782.85	13,838,777.33	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	187,194,142.57	37,194,142.57	25,528,386.38	11,665,756.20	-
	220603	Interest - Internal Public Debt	17C	-	-	-	-	-
		Public Debt Charges Total		187,194,142.57	37,194,142.57	25,528,386.38	11,665,756.20	-
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	173,581,913.44	146,321,913.44	92,979,699.39	53,342,214.05	-
	230201	Construction/Provision of Fixed Assets	20B	935,126,089.61	349,911,083.37	152,472,879.08	197,438,204.29	37,534,860.67
	230301	Rehabilitation/Repairs of Fixed Assets	20C	138,535,225.33	65,535,225.33	16,682,981.74	48,852,243.59	-
	230401	Preservation of the Environment	20D	23,550,000.00	23,550,000.00	-	23,550,000.00	-
	230501	Acquisition of Non Tangible Assets	20E	86,750,000.00	86,750,000.00	-	86,750,000.00	-
		Capital Expenditure Total		1,357,543,228.38	672,068,222.14	262,135,560.21	409,932,661.93	37,534,860.67
		TOTAL EXPENDITURE		3,545,907,704.31	3,545,907,704.31	1,974,094,715.96	1,571,812,988.34	529,954,123.95

**YOLA NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,984,673,535.69	158,345,922.47
Independent Revenue	164,570,900.00	33,771,079.00
Total Receipts	2,149,244,435.69	192,117,001.47
Payments		
Personnel Cost	(348,598,574.84)	(100,232,681.63)
Social Benefits	-	-
Overhead Cost	(391,734,938.60)	(106,171,246.57)
Loans and Advances	-	-
Grants and Contributions	(1,100,527,215.57)	-
Subsidies	(3,017,216.19)	-
Transfers to Other Funds	-	-
Total Payments	(1,843,877,945.19)	(206,403,928.20)
Net Cash flow from Operating Activities	305,366,490.50	(14,286,926.73)
Investing Activities		
Purchase of Fixed Assets	(118,034,586.07)	-
Construction/Provision of Fixed Assets	(171,793,890.98)	-
Rehabilitation/Repairs of Fixed Assets	(6,525,719.44)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(296,354,196.49)	-
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(8,636,415.96)	-
Net Cash Flow from Financing Activities	(8,636,415.96)	-
Net Surplus/(Deficit) for the Year	375,878.04	(14,286,926.73)
Add: Opening Balance	192,756.00	14,479,682.73
Closing Cash Balance	568,634.04	192,756.00

**YOLA NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	568,634.04	192,756.00
TOTAL ASSETS		568,634.04	192,756.00
LIABILITIES			
Public Funds	29	568,634.04	192,756.00
TOTAL LIABILITIES		568,634.04	192,756.00

**YOLA NORTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				192756		14479682.73
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,174,980,294.12	2,174,980,294.12	1,984,673,535.69	(190,306,758.43)	158,345,922.47
Independent Revenue	2	604,329,841.11	604,329,841.11	164,570,900.00	(439,758,941.11)	33,771,079.00
Capital Receipts and Other Revenue Sources	3	499,136,966.22	499,136,966.22	-	(499,136,966.22)	-
TOTAL REVENUE		3,278,447,101.45	3,278,447,101.45	2,149,244,435.69	(1,129,202,665.76)	192,117,001.47
EXPENDITURE						
Personnel Cost	10	1,109,202,616.86	871,107,378.76	348,598,574.84	522,508,803.93	100,232,681.63
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	507,222,697.12	524,617,935.23	391,734,938.60	132,882,996.63	106,171,246.57
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	111,355,752.32	1,282,281,307.78	1,100,527,215.57	181,754,092.22	-
Subsidies	16	696,655.95	10,696,655.95	3,017,216.19	7,679,439.76	-
Public Debt Charges	17	79,365,079.37	19,365,079.37	8,636,415.96	10,728,663.41	-
TOTAL OPERATING EXPENDITURE		1,807,842,801.63	2,708,068,357.10	1,852,514,361.16	855,553,995.94	206,403,928.20
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		1,470,604,299.82	570,378,744.35	296,922,830.53	(1,984,756,661.70)	192,756.00
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	458,311,001.16	179,011,001.16	118,034,586.07	60,976,415.09	-
Construction/Provision of Fixed Assets	20B	847,615,882.12	323,890,326.66	171,793,890.98	152,096,435.67	-
Rehabilitation/Repairs of Fixed Assets	20C	35,587,416.54	35,587,416.54	6,525,719.44	29,061,697.10	-
Preservation of the Environment	20D	49,090,000.00	11,890,000.00	-	11,890,000.00	-
Acquisition of Non Tangible Assets	20E	80,000,000.00	20,000,000.00	-	20,000,000.00	-
TOTAL CAPITAL EXPENDITURE		1,470,604,299.82	570,378,744.35	296,354,196.49	274,024,547.86	-
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		(0.00)	(0.00)	568,634.04		192,756.00

YOLA NORTH LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	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		1,390,008,071.89	1,390,008,071.89	1,535,418,843.24	145,410,771.35	-
	Allocation From State Government		331,857,142.86	331,857,142.86	-	(331,857,142.86)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	6,810,858.53	6,810,858.53	-
	Exchange Difference		-	-	41,034,752.73	41,034,752.73	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	766,383.93	766,383.93	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		232,315,079.37	232,315,079.37	400,642,697.26	168,327,617.89	-
	Local Government Share of Excess Crude Account						
			220,800,000.00	220,800,000.00	-	(220,800,000.00)	158,345,922.47
	Statutory Revenue Total		2,174,980,294.12	2,174,980,294.12	1,984,673,535.69	(190,306,758.43)	158,345,922.47
2	Independent Revenue						
	Personal Taxes	2A	73,853,096.73	73,853,096.73	49,359,800.00	(24,493,296.73)	110,400.00
	Licences - General	2B	90,796,485.43	90,796,485.43	39,849,900.00	(50,946,585.43)	-
	Fees - General	2E	346,076,547.97	346,076,547.97	18,074,000.00	(328,002,547.97)	-
	Fines - General	2F	-	-	13,086,400.00	13,086,400.00	6,122,505.00
	Sales - General	2G	17,319,415.11	17,319,415.11	14,722,200.00	(2,597,215.11)	-
	Earnings -General	2H	53,918,274.73	53,918,274.73	4,941,600.00	(48,976,674.73)	-
	Rent on Government Buildings - General	2I	4,728,760.75	4,728,760.75	-	(4,728,760.75)	-
	Rent on Land & Others - General	2J	7,286,769.06	7,286,769.06	-	(7,286,769.06)	1,707,970.00
	Repayments - General	2K	422,457.62	422,457.62	-	(422,457.62)	-
	Investment Income	2L	4,384,052.38	4,384,052.38	-	(4,384,052.38)	-
	Interest Earned	2M	2,543,981.32	2,543,981.32	-	(2,543,981.32)	1,509,500.00
	Rates	2O	-	-	13,086,400.00	13,086,400.00	21,400.00
	Miscellaneous	2P	3,000,000.00	3,000,000.00	11,450,600.00	8,450,600.00	24,299,304.00
	Independent Revenue Total		604,329,841.11	604,329,841.11	164,570,900.00	(439,758,941.11)	33,771,079.00
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	8,000,000.00	8,000,000.00	-	(8,000,000.00)	-
	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	33,041,728.12	33,041,728.12	-	(33,041,728.12)	-
	Other Revenue Sources and Capital Receipts - Total		499,136,966.22	499,136,966.22	-	(499,136,966.22)	-
	TOTAL REVENUE		3,278,447,101.45	3,278,447,101.45	2,149,244,435.69	(1,129,202,665.76)	192,117,001.47

YOLA NORTH LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

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	363,438,276.64	363,438,276.64	273,658,694.57	89,779,582.07	100,232,681.63
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	209,000,000.00	209,000,000.00	43,621,422.15	165,378,577.85	-
	21010130	Salary Arrears	10A	238,095,238.10	-	-	-	-
	210201	Allowances	10B	298,669,102.12	298,669,102.12	31,318,458.12	267,350,644.01	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		1,109,202,616.86	871,107,378.76	348,598,574.84	522,508,803.93	100,232,681.63
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	48,472,283.24	33,972,283.24	27,189,136.33	6,783,146.90	10,396,988.35
	220202	Utilities - General	13B	3,600,000.00	130,600,000.00	91,233,531.27	39,366,468.73	38,010,410.73
	220203	Materials and Supplies - General	13C	55,366,251.13	62,345,274.94	46,399,122.31	15,946,152.63	35,430,649.00
	220204	Maintenance Services - General	13D	85,557,672.50	6,557,672.50	5,337,753.79	1,219,918.71	22,333,198.49
	220205	Training - General	13E	91,656,973.86	85,256,973.86	67,373,795.63	17,883,178.23	-
	220206	Other Services - General	13F	128,841,122.80	50,557,337.08	32,540,241.80	18,017,095.28	-
	220207	Consulting and Professional Services	13G	9,250,000.00	43,250,000.00	28,978,431.80	14,271,568.20	-
	220208	Fuel and Lubricants	13H	2,401,892.86	2,401,892.86	1,829,492.57	572,400.29	-
	220209	Financial Charges	13I	34,273,479.92	373,479.92	31,566.87	341,913.05	-
	220210	Miscellaneous Expenses	13J	47,803,020.83	109,303,020.83	90,821,866.22	18,481,154.61	-
		Overhead Cost Total		507,222,697.12	524,617,935.23	391,734,938.60	132,882,996.63	106,171,246.57
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	111,355,752.32	1,282,281,307.78	1,100,527,215.57	181,754,092.22	-
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		111,355,752.32	1,282,281,307.78	1,100,527,215.57	181,754,092.22	-
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	696,655.95	10,696,655.95	3,017,216.19	7,679,439.76	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		696,655.95	10,696,655.95	3,017,216.19	7,679,439.76	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	79,365,079.37	19,365,079.37	8,636,415.96	10,728,663.41	-
	220603	Interest - Internal Public Debt	17C	-	-	-	-	-
		Public Debt Charges Total		79,365,079.37	19,365,079.37	8,636,415.96	10,728,663.41	-
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	458,311,001.16	179,011,001.16	118,034,586.07	60,976,415.09	-
	230201	Construction/Provision of Fixed Assets	20B	847,615,882.12	323,890,326.66	171,793,890.98	152,096,435.67	-
	230301	Rehabilitation/Repairs of Fixed Assets	20C	35,587,416.54	35,587,416.54	6,525,719.44	29,061,697.10	-
	230401	Preservation of the Environment	20D	49,090,000.00	11,890,000.00	-	11,890,000.00	-
	230501	Acquisition of Non Tangible Assets	20E	80,000,000.00	20,000,000.00	-	20,000,000.00	-
		Capital Expenditure Total		1,470,604,299.82	570,378,744.35	296,354,196.49	274,024,547.86	-
		TOTAL EXPENDITURE		3,278,447,101.45	3,278,447,101.45	2,148,868,557.65	1,129,578,543.80	206,403,928.20

**YOLA SOUTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	2018	2017
	₦	₦
Operating Activities		
Receipts		
Statutory Revenue	1,984,410,526.15	155,001,523.71
Independent Revenue	126,269,700.00	18,671,230.00
Total Receipts	2,110,680,226.15	173,672,753.71
Payments		
Personnel Cost	(394,116,883.07)	(85,437,287.35)
Social Benefits	-	-
Overhead Cost	(277,757,287.49)	(69,122,775.00)
Loans and Advances	-	-
Grants and Contributions	(1,135,208,076.86)	(12,468,100.00)
Subsidies	(3,056,380.96)	-
Transfers to Other Funds	-	-
Total Payments	(1,810,138,628.38)	(167,028,162.35)
Net Cash flow from Operating Activities	300,541,597.76	6,644,591.36
Investing Activities		
Purchase of Fixed Assets	(43,271,240.39)	-
Construction/Provision of Fixed Assets	(242,671,207.90)	(11,105,000.00)
Rehabilitation/Repairs of Fixed Assets	(6,327,408.19)	-
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	-
Net Cash Flow from Investing Activities	(292,269,856.47)	(11,105,000.00)
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	4,500,000.00
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(8,892,617.90)	-
Net Cash Flow from Financing Activities	(8,892,617.90)	4,500,000.00
Net Surplus/(Deficit) for the Year	(620,876.61)	39,591.36
Add: Opening Balance	622,259.84	582,668.48
Closing Cash Balance	1,383.23	622,259.84

**YOLA SOUTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

	NOTES	2018	2017
		₦	₦
ASSETS			
Cash and Bank Balances	21	1,383.23	622,259.84
TOTAL ASSETS		1,383.23	622,259.84
LIABILITIES			
Public Funds	29	1,383.23	622,259.84
TOTAL LIABILITIES		1,383.23	622,259.84

**YOLA SOUTH LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

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

	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
		₦	₦	₦	₦	₦
OPENING BALANCE				622,259.84		582,668.48
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,684,836,987.71	2,684,836,987.71	1,984,410,526.15	(700,426,461.56)	155,001,523.71
Independent Revenue	2	394,188,035.09	394,188,035.09	126,269,700.00	(267,918,335.09)	18,671,230.00
Capital Receipts and Other Revenue Sources	3	4,138,572,206.80	4,138,572,206.80	-	(4,138,572,206.80)	4,500,000.00
TOTAL REVENUE		7,217,597,229.60	7,217,597,229.60	2,110,680,226.15	(5,106,917,003.45)	178,172,753.71
EXPENDITURE						
Personnel Cost	10	901,181,073.16	901,181,073.16	394,116,883.07	507,064,190.09	85,437,287.35
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	758,173,640.64	440,144,404.93	277,757,287.49	162,387,117.44	69,122,775.00
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	109,061,765.76	1,478,061,765.76	1,135,208,076.86	342,853,688.90	12,468,100.00
Subsidies	16	-	3,500,000.00	3,056,380.96	443,619.04	-
Public Debt Charges	17	182,946,487.15	89,946,487.15	8,892,617.90	81,053,869.25	-
TOTAL OPERATING EXPENDITURE		1,951,362,966.71	2,912,833,730.99	1,819,031,246.29	1,093,802,484.71	167,028,162.35
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		5,266,234,262.89	4,304,763,498.60	292,271,239.70	(6,200,719,488.16)	11,727,259.84
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	343,559,221.37	239,552,178.76	43,271,240.39	196,280,938.37	-
Construction/Provision of Fixed Assets	20B	4,595,969,961.16	2,480,781,239.49	242,671,207.90	2,238,110,031.59	11,105,000.00
Rehabilitation/Repairs of Fixed Assets	20C	167,735,080.36	1,123,460,080.36	6,327,408.19	1,117,132,672.17	-
Preservation of the Environment	20D	64,060,000.00	366,060,000.00	-	366,060,000.00	-
Acquisition of Non Tangible Assets	20E	94,910,000.00	94,910,000.00	-	94,910,000.00	-
TOTAL CAPITAL EXPENDITURE		5,266,234,262.89	4,304,763,498.60	292,269,856.47	4,012,493,642.13	11,105,000.00
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		0.00	-	1,383.23		622,259.84

YOLA SOUTH LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL REVENUE

NOTES	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		1,824,174,716.70	1,824,174,716.70	1,537,933,825.26	(286,240,891.45)	155,001,523.71
	Allocation From State Government		122,857,142.86	122,857,142.86	-	(122,857,142.86)	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	6,822,014.57	6,822,014.57	-
	Exchange Difference		-	-	41,101,966.78	41,101,966.78	-
	Refund From Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	767,639.25	767,639.25	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Local Government Share of VAT		265,919,563.60	265,919,563.60	397,785,080.29	131,865,516.69	-
	Local Government Share of Excess Crude Account		471,885,564.55	471,885,564.55	-	(471,885,564.55)	-
	Statutory Revenue Total		2,684,836,987.71	2,684,836,987.71	1,984,410,526.15	(700,426,461.56)	155,001,523.71
2	Independent Revenue						
	Personal Taxes	2A	11,932,313.12	11,932,313.12	37,790,300.00	25,857,986.88	200,000.00
	Licences - General	2B	53,072,966.00	53,072,966.00	30,457,000.00	(22,615,966.00)	3,282,260.00
	Fees - General	2E	171,472,424.15	171,472,424.15	13,933,700.00	(157,538,724.15)	35,500.00
	Fines - General	2F	-	-	10,077,400.00	10,077,400.00	100,000.00
	Sales - General	2G	8,848,122.14	8,848,122.14	11,337,100.00	2,488,977.87	-
	Earnings -General	2H	72,370,878.18	72,370,878.18	3,779,100.00	(68,591,778.18)	10,624,730.00
	Rent on Government Buildings - General	2I	10,710,087.00	10,710,087.00	-	(10,710,087.00)	-
	Rent on Land & Others - General	2J	55,132,762.50	55,132,762.50	-	(55,132,762.50)	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	586,512.00	586,512.00	-	(586,512.00)	-
	Interest Earned	2M	927,520.00	927,520.00	-	(927,520.00)	-
	Rates	2O	-	-	10,077,400.00	10,077,400.00	4,428,740.00
	Miscellaneous	2P	9,134,450.01	9,134,450.01	8,817,700.00	(316,750.01)	-
	Independent Revenue Total		394,188,035.09	394,188,035.09	126,269,700.00	(267,918,335.09)	18,671,230.00
3	Other Revenue Sources and Capital Receipts						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	112,225,625.00	112,225,625.00	-	(112,225,625.00)	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	4,026,222,061.80	4,026,222,061.80	-	(4,026,222,061.80)	4,500,000.00
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	124,520.00	124,520.00	-	(124,520.00)	-
	Other Revenue Sources and Capital Receipts - Total		4,138,572,206.80	4,138,572,206.80	-	(4,138,572,206.80)	4,500,000.00
	TOTAL REVENUE		7,217,597,229.60	7,217,597,229.60	2,110,680,226.15	(5,106,917,003.45)	178,172,753.71

YOLA SOUTH LOCAL GOVERNMENT COUNCIL

SUMMARY OF TOTAL EXPENDITURE

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	279,662,274.32	379,662,274.32	320,630,356.44	59,031,917.88	85,437,287.35
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	207,162,815.61	207,162,815.61	42,967,008.42	164,195,807.19	-
	21010130	Salary Arrears	10A	238,095,238.10	138,095,238.10	-	138,095,238.10	-
	210201	Allowances	10B	176,260,745.13	176,260,745.13	30,519,518.21	145,741,226.92	-
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		901,181,073.16	901,181,073.16	394,116,883.07	507,064,190.09	85,437,287.35
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
12	220101	Social Benefits	12	-	-	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	26,264,511.56	46,564,511.56	40,842,216.18	5,722,295.39	8,946,770.00
	220202	Utilities - General	13B	6,545,000.00	22,345,000.00	18,863,990.84	3,481,009.16	1,933,600.00
	220203	Materials and Supplies - General	13C	16,240,369.21	60,440,369.21	52,351,175.01	8,089,194.20	13,203,500.00
	220204	Maintenance Services - General	13D	45,105,000.00	12,105,000.00	8,128,594.10	3,976,405.90	8,932,860.00
	220205	Training - General	13E	10,560,000.00	85,735,000.00	74,436,755.91	11,298,244.09	20,000.00
	220206	Other Services - General	13F	100,730,000.00	38,440,000.00	33,505,558.08	4,934,441.92	-
	220207	Consulting and Professional Services	13G	538,228,759.87	71,764,524.16	29,838,085.89	41,926,438.27	5,176,800.00
	220208	Fuel and Lubricants	13H	-	26,000,000.00	2,034,634.55	23,965,365.45	-
	220209	Financial Charges	13I	-	150,000.00	30,407.31	119,592.69	-
	220210	Miscellaneous Expenses	13J	14,500,000.00	76,600,000.00	17,725,869.63	58,874,130.37	30,909,245.00
		Overhead Cost Total		758,173,640.64	440,144,404.93	277,757,287.49	162,387,117.44	69,122,775.00
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	109,061,765.76	1,478,061,765.76	1,135,208,076.86	342,853,688.90	12,468,100.00
	220402	Foreign Grants and Contributions	15B	-	-	-	-	-
		Grants and Contributions Total		109,061,765.76	1,478,061,765.76	1,135,208,076.86	342,853,688.90	12,468,100.00
16	2205	Subsidies						
	220501	Subsidy to Government Owned Companies & Parastatals	16A	-	3,500,000.00	3,056,380.96	443,619.04	-
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		-	3,500,000.00	3,056,380.96	443,619.04	-
17	2206	Public Debt Charges						
	220601	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	103,581,407.80	10,581,407.80	8,892,617.90	1,688,789.90	-
	220603	Interest - Internal Public Debt	17C	79,365,079.35	79,365,079.35	-	79,365,079.35	-
		Public Debt Charges Total		182,946,487.15	89,946,487.15	8,892,617.90	81,053,869.25	-
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	343,559,221.37	239,552,178.76	43,271,240.39	196,280,938.37	-
	230201	Construction/Provision of Fixed Assets	20B	4,595,969,961.16	2,480,781,239.49	242,671,207.90	2,238,110,031.59	11,105,000.00
	230301	Rehabilitation/Repairs of Fixed Assets	20C	167,735,080.36	1,123,460,080.36	6,327,408.19	1,117,132,672.17	-
	230401	Preservation of the Environment	20D	64,060,000.00	366,060,000.00	-	366,060,000.00	-
	230501	Acquisition of Non Tangible Assets	20E	94,910,000.00	94,910,000.00	-	94,910,000.00	-
		Capital Expenditure Total		5,266,234,262.89	4,304,763,498.60	292,269,856.47	4,012,493,642.13	11,105,000.00
		TOTAL EXPENDITURE		7,217,597,229.60	7,217,597,229.60	2,111,301,102.76	5,106,296,126.84	178,133,162.35

PART II

MANAGEMENTS REPORTS

DEMSA LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS:

Pages 462, 469, 479 & 487 paragraphs 2, 2, 2 & 2 respectively: The sum of **N16,323,500.00** was paid to various individuals to render services on behalf the council, but there was no evidence of expenditure attached to the payment vouchers, such as receipts, invoices, SRV and SIV to justify the payments, contrary to financial memoranda section 14.17.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Page 469 paragraph 3: The sum of **N2,771,000.00** was payments for made to various staff to render services for the period under review, but the payment vouchers were not checked and passed through the internal audit checked contrary to financial memoranda 14.10.

OUTSTANDING REVENUE RECEIPTS:

Pages 463, 470, 482 & 491 paragraphs 3, 4, 3 & 4 respectively: Three hundred and eighty one (381) booklets of outstanding revenue receipts were not returned to the Local Government Treasury. It was observed that the revenue receipts have been long overdue with the revenue collectors and the money collected on them without returning to the Local Government Treasury contrary to F.M. Section 7.9 (i& ii).

UN - POSTED REVENUE VOUCHERS:

Page 489 paragraphs 3: The total sum of **N479,100.00** was local revenue generated and receipt vouchers raised, but were not posted into the Local Government treasury, contrary to financial memoranda section 7.9 (i).

FUFORE LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

THE TREASURY CASH BOOKS:

Page 157 paragraph 2: The Treasury cash book(s) of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda Section 19.1, and other extant accounting Laws. It was observed that the sum of **N600,000.00** was withdrawn as cash withdrawal on cheque no. 0000014 of 28/6/2018 payable to Fadimatu Abdulsalam, but only **N60,000.00** was posted into the project cash book as contra entry, under charging both the debit and credit side of the cash book by **N540,000.00**.

BANK RECONCILIATION STATEMENT:

Page 157 paragraphs 3: It was observed that bank reconciliation statement has not been prepared to reconcile the cash books and other books of accounts with the council's bank transactions, contrary to financial memoranda sections 19.23-19.26. However, the council's cash books disclosed a debit balance of **N7,892,961.78** while, that of the bank accounts disclosed a debit balance of **(N807,324.41)** with a variance of **N7,085,637.37** as closing balances as at 31/12/2018. However, this shows that the cash book balance did not agree with the bank account balance as a result of the inability of the council to prepare bank reconciliation statement.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Page 158 paragraphs 4: The total sum of **N92,722,206.26** was payments made to various individual for various/services rendered on behalf of the council, but relevant documents, such as receipts, invoices and

SRVs necessary to authenticate the genuineness of the expenditures were neither attached to the payment vouchers nor produced to justify the payments, contrary to financial memoranda section 14.17.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Page 158 paragraph 5: The total sum of **N72,356,189.19** was payments made to various individual for various purchases/services said to have been rendered on behalf of the council, but the payment vouchers were not properly processed, checked and passed by the internal Auditor of the council, but posted into the cash book as paid PVs, Contrary to financial Memoranda section 14.10.

CONSTRUCTION OF SHOPPING MALL:

Page 159 paragraph 6: The total sum of **N34,000,000.00** was paid to Fassociate Nigerian Ltd on cheques Nos 00000012 and 00000030 Vide P.V No. 8 of July, 2018 for the construction of shops of shopping mall in Fufore Town at the total contract sum of **N161,597,008.50** awarded in December, 2017, but the contract agreement/documents and bills of quantities were neither attached to the payment vouchers nor produced to justify the said payments, contrary to Financial Memorandum Section. 14.17.

OUTSTANDING PAY AS YOU EARN (PAYE) NOT REMITTED:

Page 159 paragraph 7: The total sum of **N10,700,900.98** was pay as you earned (PAYE) deducted from the staff salaries of staff in previous years up to 31st December ,2018 is still outstanding. The pay as you earn has been long overdue in the deposit Ledger without remitting to the relevant tax authority concerned, contrary to extant laws.

UNACCOUNTED REVENUE RECEIPTS (COLLECTED BUT NOT REMITTED TO L.G TREASURY):

Page 161 paragraphs 9: The total sum of **N369,000.00** was the amount of unaccounted revenue receipts discovered in the course of checking the revenue receipts returned against the Revenue collector's cash books and distribution register, for various revenue receipts issued to the revenue collectors were neither posted into the revenue collectors' cash books nor remitted into the Local Government treasury, contrary to Financial Memoranda sections 6.3-6.5 and 7.9.

OUTSTANDING REVENUE RECEIPTS:

Page 161 paragraph 10: The total of two hundred and five (205) booklets of outstanding revenue receipts were not returned to the Local Government Treasury. It was observed that the revenue receipts have been long overdue with the revenue collectors and the money collected on them without returning to the Local Government Treasury contrary to F.M. Section 7.9 (i& ii).

5% VAT AND WHT DEDUCTED FROM THE CONTRACT PVS NOT PASS THROUGH THE ACCOUNTING BOOKS:

Page 162 paragraph 11: That 5% VAT and WHT deducted from contract on payment vouchers were not recorded into the relevant books of account amounting to **N14,987,615.23**. It was observed that the 5% VAT and WHT deducted from the contract payment vouchers were neither debited into the treasury cash books/deposited into the deposit ledger nor remitted to the relevant tax authority concerned, contrary to the provision of Financial Memoranda Section 19.8.

TRACTOR HIRING UNIT:

Page 163 paragraph 13: The total sum of **N160,000.00** was the only money remitted to the Local Government Treasury from the THU proceeds for the whole 2018 raining season, contrary to financial memoranda section 19.1. Hence, the THU log books and other relevant records were not produced for inspection.

GANYE LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

BANK RECONCILIATION STATEMENT:

Page 47 Paragraph 2: The cash book of the council was not properly maintained and kept as bank reconciliation statement was not carried out, during the period under review, contrary to financial memoranda sections 19.23 and 19.26. However, the cash book balance was **N67,752.80** while the closing bank balance as at 30th September 2018 stood at **N68,208.80**. Therefore, the cash book and bank balances did not agree, due to the inability of the council to prepare bank reconciliation statements.

UNCLAIMED PAYMENT VOUCHERS:

Pages 35, 43, 48 & 76 paragraphs 3, 3, 3, & 3 respectively: The total sum of **N6,711,700.00** was posted in to the cash book as paid payment voucher for various payments, but the amount were not claimed by the recipients or payees, since they have not signed the payment vouchers, contrary to financial memoranda section 14.6.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 36, 43, 48 & 75 paragraphs 4, 4, 4, & 2 respectively: The total sum of **N16,553,200.00** was paid to various individuals to render services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the payments, contrary to financial memoranda section 14.17.

OUTSTANDING REVENUE RECEIPTS:

Page 38, 45, 53 & 79 paragraphs 9, 7, 10 & 7 respectively: The total of three hundred (300) booklets of outstanding revenue receipt. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9 (i & ii).

GIREI LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

BANK RECONCILIATION STATEMENT:

Page 55 paragraph 3: The bank reconciliation statement has not been prepared during the period under review, contrary to financial memoranda sections 19.23 and 19.26. However, the council's closing bank balance as per bank statement and the main and revenue cash books disclosed a credit balance of **N66,057.36** and debit balance of **N169,419.05** respectively, as at 31st December 2018. This shows that the cash book balances did not agree as a result of the council's inability to prepare bank reconciliation statement.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECKS:

Pages 31 & 42 paragraphs 3 & 6: The total sum of **N25,694,800.00** was paid to various individuals for services / purchase on behalf of the council, but the payments for the period under review were not checked and passed through the internal audit checked contrary to financial memoranda section 40.10.

UN-REMITTED TAX:

Page 32 paragraph 4: The total sum of **N107,200.00** was 5% VAT and WHT that was not deducted from the contract sum paid to the contractor, contrary to extant tax laws.

UNCLAIMED PAYMENT VOUCHERS:

Pages 49 & 57 paragraph 5: The total sum of **N1,563,000.00** was posted in to the cash book as paid payment vouchers for various payments, but the amount were not claimed by the recipients or payee, since they

have not signed the payment vouchers, contrary to financial memoranda section 14.6.

PAYMENTS WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 30, 41, 47 & 57 paragraphs 2,5,4 & 4 respectively: The total sum of **N15,909,500.00** was paid to various individual to render services/ purchase on behalf of the council, but there were no relevant supporting documents as evidences of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

OUTSTANDING PAYMENT VOUCHERS:

Page 42 paragraph 7: The total sum of **N1,442,000.00** was paid to various individuals to render purchases / services on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection and verification, contrary to financial memoranda section 14.19.

UNPOSTED CHEQUES:

Page 47 paragraph 3: The total sum of **N470,000.00** was cash withdrawn on cheque number 0168266 dated, 19/7/2018 from Girei micro finance bank (revenue account), on behalf of the council, but the said cheque was not posted into the cash book, contrary to financial memoranda section 19.1.

OUTSTANDING REVENUE RECEIPTS:

Pages 50 & 59 paragraphs 7: Four hundred and thirty booklets (431) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue

collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 6.2.

REVENUE CASH BOOKS FOR VARIOUS REVENUE CENTERS NOT PASSED THROUGH INTERNAL AUDIT CHECKS:

Page 56 paragraphs 3: The total sum of **N1,171,680.00** was for various revenues centers collected on behalf of the council, but the revenue cash book were neither checked nor passed through the internal checks by the internal auditor of the council, contrary to financial memoranda section 14.10.

GOMBI LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

BANK RECONCILIATION STATEMENTS:

Page 179 paragraph 3: It was observed that, monthly bank reconciliation statement have not been prepared contrary to financial memoranda and regulations. The cash book balance of the council disclosed a debit balance of **N231,287.86** as at 31/12/2018, while that of bank account balances revealed a credit of **N1,969,654.19** with variance of **N1,738,366.33**. However, the cash book balance did not agree with the bank balance, as a result of the council's inability to prepare bank reconciliation statements.

UNCLAIMED PAYMENT VOUCHERS:

Pages 89, 100 & 109 paragraphs 2, 2 & 5 respectively: The total sum of **N5,230,575.00** was posted into the cash book as paid payment vouchers for various payments, but the amount were not claimed by the recipients or payee, since they have not signed the payment vouchers, contrary to financial memoranda section 14.6.

UN-REMITTED PAYE:

Page 90 paragraphs 3: The total sum of **N536,190.77** was pay as you earn deducted from salaries of staff, but the said amount was not remitted to the relevant tax authorities concerned, contrary to extant laws.

OUTSTANDING PAYMENT VOUCHERS:

Page 99, 100, 108 & 181 paragraphs, 4, 3, 3 & 7 respectively: The total sum of **N23,138,899.94** was paid to various individuals to render purchases/services on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection and verification, contrary to financial memoranda section 14.19.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 101, 109 & 181 paragraphs 5, 4 & 6 respectively: The total sum of **N8,544,675.00** was paid to various individual to render services/ purchase on behalf of the council. There was no evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

IMPREST ADVANCE NOT RETIRED:

Page 182 paragraphs 10: The total sum **N420,000.00** was paid to various imprest holders for service, but the imprest advance has not been retired during the year 2018, contrary to financial memoranda section 14:27-28.

OUTSTANDING REVENUE RECEIPTS:

Page 183 paragraph 11: Two hundred and fifty eight (**258**) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.6.

GUYUK LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

CASH BOOK AND BANK RECONCILIATION STATEMENT:

Page 96 paragraph 2: It was observed that the monthly bank reconciliation has not been prepared by council, to reconcile the cash book and bank transactions during the year under review, as aforementioned above, contrary to financial memoranda section 19.23 and 19.26. However, the cash book closing balance as 31/12/2018, was **N43,131.89** while the closing bank balance stood at **N2,063.44** as at same date. This was as a result of the inability of the council to prepare bank reconciliation statement.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Pages 97 & 104 paragraphs 3 & 4 respectively: The total sum of **N15,110,800.00** was paid to various individuals for services/purchase on behalf of the council, but the payments made for the period under review were not checked and passed through the internal audit checked contrary to financial memoranda section 40.10.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 98 & 104 paragraphs 5 & 5: The total sum of **N1,748,110.00** was paid to various individuals for services/purchases on behalf of the council, but there were some documents such as receipts, SRV that were not attached to the payment vouchers to justify the payments, contrary to financial memoranda section 14.17.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING VOTE:

Pages 89 & 99 paragraphs 7 & 6 respectively: The total sum of **N190,000.00** was paid to various staff of the council for purchases/services rendered, but the payment vouchers were not controlled by the officer controlling the vote, contrary to financial memoranda section 14.8.

OUTSTANDING REVENUE RECEIPTS:

Pages 81, 88 & 99 paragraphs 6, 4 & 7 respectively: The list of two hundred and seventy four (274) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.8.

DEPOSIT NOT REMITTED (PAYE):

Page 82 paragraph 3: The total sum of **N538,393.89** were various deductions made from staff salaries of the council as pay as you earn (PAYE), but the said amount was not remitted to the relevant tax authorities concerned, contrary to extant tax laws and regulations.

TRACTOR HIRING UNIT (THU)

Page 90 paragraphs 8: The total sum of **N2,080,000.00** was generated from one of the tractors of the council, which was said to have been away in Taraba state for two months on operation, but the amount generated was not remitted to the Local Government council treasury, contrary to financial memoranda section 6.1.

HONG LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

BANK RECONCILIATION STATEMENT:

Page 98 paragraph 1: The total cash book closing balance of **N131,667.78** while the bank balance stood at **N21,437.79** as at 31st December 2018. This shows that the cash book and bank balances did not agree, due to the inability of the council to prepare bank reconciliation statements, contrary to financial memoranda section 19.23 and 19.26.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Page 77 paragraphs 2: The total sum of **N1,290,000.00** was paid to various individuals to render services/ purchase on behalf of the council, but there was no evidence of expenditure attached to the payment vouchers to justify the payments, contrary to financial memoranda section 14.17.

PAYMENT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECKS:

Page 77 paragraph 3: The total sum of **N1,380,000.00** was payments made to sundry staff of the council for various purchases/services, but the payment vouchers were not checked and passed by the internal auditor of the council, contrary to financial memoranda section 40.10.

UNCLAIMED PAYMENT VOUCHERS:

Pages 78 paragraph 4: The total sum of **N1,060,000.00** was posted in to the cash book as paid payment vouchers for various payments, but the said amount w not claimed by the recipients or payee, since they have not

signed the payment vouchers, contrary to financial memoranda section 14.16.

OUTSTANDING PAYMENT VOUCHERS:

Page 79 paragraph 5: The total sum of **N585,198.00** was paid to various individuals for purchases/services rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection, contrary to financial memoranda section 14.19.

IMPREST ADVANCE NOT RETIRED:

Page 79 paragraph 6: The total sum of **N565,000.00** was granted to the imprest holders of the council for purchases/services for the year 2018, but the said imprest advance were not retired during the year, contrary to financial memoranda section 14.27-28.

OUTSTANDING REVENUE RECEIPTS:

Page 80 paragraph 8: The total number four hundred and forty three (**443**) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

JADA LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

BANK RECONCILIATION STATEMENT:

Page 35 paragraph 2: The total cash book balance of **N241,585.73** while, the total bank balance was **N122,432.51** as at 30th September 2018. This shows that the cash book and bank balances did not agree, due to the inability of the council to prepare bank reconciliation statements, contrary to financial memoranda sections 19.23 -26.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 22, 30, 36 & 65 of paragraphs 3, 3, 3 & 2: The total sum of **N21,021,750.00** was paid to various individuals to render services/purchases on behalf of the council, but there was no evidence of expenditure attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

OUTSTANDING PAYMENT VOUCHERS:

Page 45 paragraphs 8: The total sum of **N590,000.00** was paid to various individuals for purchases/services rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection and verification, contrary to financial memoranda section 14.19.

UNCLAIMED PAYMENT VOUCHERS:

Page 46 paragraph 9: The total sum of **N560,000.00** was posted in to the cash book as paid payment vouchers for various payments, but the amount were not claimed by the recipients or payees, since they have

not signed the payment vouchers, contrary to financial memoranda section 14.16.

PAYE NOT REMITTED:

Page 24 paragraphs 5: The total sum of **N637,300.00** was deducted from the consolidated salaries of the council, as pay as you earn, from January to March 2018, but the said amount was not remitted to the relevant tax authority concerned nor posted into deposit ledger, contrary to extant laws.

OUTSTANDING REVENUE RECEIPTS:

Pages 47& 69 paragraphs 12 & 6 respectively: The total of two hundred and forty (246) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

LAMURDE LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

BANK RECONCILIATION STATEMENT:

Page 76 paragraphs 2: It was observed that the bank reconciliation has not been carried out by the council during the year under review, contrary to financial memoranda section 19.23-26. However, the total cash book opening balances as at 30th June, 2018, was **N26,773.44** while the closing bank balances as at same period was **N26,969.72** as at same date.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 77 & 89 paragraphs 3 & 6 respectively: The total sum of **N38,647,000.00** was paid to various individuals to render services/purchase on behalf of the council. But there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the payments, contrary to financial memoranda section 14.17.

OUTSTANDING PAYMENT VOUCHERS:

Pages 77 & 89 paragraphs 4 & 7 respectively: The total sum of **N2,872,000.00** was paid to various staff of the council for services to be rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor produced, contrary to financial memoranda section 14.19.

UNCLAIMED PAYMENT VOUCHERS:

Page 77 paragraph 5: The total sum of **N1,081,181.52** was posted in to the cash book as paid payment vouchers for various payments made, but

the amount were not claimed by the recipients or payees, since they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

UNPOSTED CHEQUES:

Page 78 paragraph 7: The total sum of **N981,483.95** was withdrawn on cheque number 09990993 of 1/6/2018 as pension allowance, but the cheque was not posted into the cash book understating the payment side of the cash book, contrary to financial memoranda section 19.4.

OUTSTANDING REVENUE RECEIPTS:

Pages 78 & 90 paragraphs 6 & 10 respectively: Three hundred and thirty nine (339) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

IMPREST PAYMENT VOUCHERS NOT CONTROLLED BY THE OCV:

Page 90 paragraph 8: The total sum of **N440,000.00** was paid to sundry imprest holders for purchase/services on behalf the council, but the payment vouchers were not controlled by the officer controlling the vote, contrary to financial memoranda section 14.8.

**MADAGALI LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.**

CASH BOOK AND BANK RECONCILIATION STATEMENT:

Page 36 paragraph 2: The main cash book of the council was not properly maintained and kept as the bank reconciliation statement was not carried out, contrary to financial memoranda and regulation 19.23-26. However, the closing cash book balance of **N124,480,901.35** as at 30th June 2018, while the bank balance as at 30th June 2018 was **N33,752.34**. This shows that the cash book balance did not agree with the bank balance as a result of the inability of the council to prepare bank reconciliation statement.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Pages 37 & 51 paragraphs C & 2 respectively: The total sum of **N11,339,988.50** was payments made to various individuals for various purchase/services rendered on behalf of the council for the period under review, but the payment vouchers were not checked and passed through the internal audit checked contrary, to financial memoranda section 14.10.

PAYMENT WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 37 & 51 paragraphs B & 1 respectively: The total sum of **N7,239,500.00** was paid to various individuals to render services/purchase on behalf of the council, but there were no evidences of expenditure attached to the payment vouchers to justify the payments, contrary to financial memoranda section 14.17.

UNCLAIMED PAYMENT VOUCHERS:

Pages 38 & 52 paragraphs D & 3 respectively: The total sum of **N12,651,862.00** was posted in to the cash book as paid payment vouchers for various payments, but the amounts were not claimed by the recipients or payee, since they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING VOTE:

Pages 38 & 52 paragraphs F & 4 respectively: The total sum of **N5,455,291.25** was paid to various individuals for purchases/services to be rendered on behalf of the council, but the payment vouchers were not controlled by the officer controlling the vote, contrary to financial memoranda section 40.10.

OUTSTANDING PAYMENT VOUCHERS:

Page 53 paragraph 5: The total sum of **N438,128.46** was paid to various individuals for purchase/services on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection, contrary to financial memoranda section 14.19.

UN POSTED EXPENDITURES:

Page 37 paragraph A: The total sum of **N238,520,076.93** was debited to the council's bank account, but such amount was not posted into the treasury cash book, contrary financial memoranda section 19.1. However, the utilization of the said amount could not be therefore ascertained since the payment vouchers were not raised.

MAIHA LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

THE TREASURY CASH BOOK:

Page 113 paragraph 2: The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of Financial Memoranda section 19.21-23. However, it was observed that, single cash book was used for two bank accounts, i.e. First Bank Plc. (Main account) and Standard Micro Finance Bank (Revenue account). Hence, bank charges payment vouchers were not raised and posted into the cash book, contrary to financial memoranda section 19.1.

BANK RECONCILIATION STATEMENT:

Page 113 paragraph 3: It was observed during audit inspection that bank reconciliation statement have not been prepared to reconcile the cash book and other books of account with the bank transactions by the council, contrary to the provision of Financial Memoranda section 9.23-26. However, the opening balance of the treasury cash book disclosed a debit balance of **N418,629.81** while the council's two (2) bank accounts revealed a credit balance of **N1,687,364.17** with a variance of **N1,268,734.36** as at 1/1/18 understated, respectively, while the closing balance of the treasury cash book disclosed a debit balance of **N9,518.55** while that of bank statement revealed a credit balance of **N1,042,821.15** with a variance of **N1,033,302.60** as at 31/12/2018. From the above analysis, the cash book balance did not agree with the bank balance as a result of the inability of the council to prepare bank reconciliation statement.

TRACTOR HIRING UNIT (THU):

Page 116 paragraph 6: The total sum of **N2,998,000.00** was the amount generated or realized as IGR from five (5) tractors by the council. However, the amount generated was grossly inadequate with the tractors on ground. The poor performance of this revenue from these tractors could be as result of the following:

- i. The tractors were mismanaged to the extent that revenues were not realized.
- ii. That revenues collected were not remitted into the council's treasury as generated.
- iii. Revenues were collected, but it was diverted for private use.
- iv. Tractors were leased out to individuals at low rate per day and this could deny the council to generate more revenue from the tractors.
- v. Inflation of cost of maintenance which is not realistic compared with the actual costs.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Page 116 paragraph 7: The total sum of **N6,363,800.00** is without proper supporting documents. It was observed that the payments were made for various purchases and other services said to have been rendered on behalf of the council. However, relevant documents such as receipts, SRV necessary to authenticate the genuineness of the expenditures were neither attached to the payment vouchers nor produced for inspection and verification, contrary to financial memoranda section 14.17.

UNCLAIMED PAYMENT VOUCHERS:

Page 117 paragraph 8: The total sum of **N1,750,000.00** was paid to various individual for services / purchase rendered on behalf, but it was observed that the said money was not claimed by the rightfully beneficiaries, since the payment vouches were not signed by the recipients, but was posted in to the cash book as paid PVs, contrary to financial memoranda section 14.16.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OCV:

Page 118 paragraph 9: The total sum of **N1,325,00.00** was paid to various individuals for purchases/services rendered on behalf of the council, but the payment vouchers were not controlled by the officer controlling vote (OCV), contrary to financial memoranda section 14.8.

OUTSTANDING PAYMENT VOUCHERS:

Page 118 paragraphs 10: The total sum of **N990,000.00** was paid to various individuals for purchases/services to be rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection and verification contrary to financial memoranda section 14.19.

PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECKS:

Page 119 paragraph 11: The total sum of **N420,000.00** was paid to various individuals for services / purchases to be rendered on behalf of the council, but the payment vouchers were not checked and passed through internal Audit checks, contrary to financial memoranda section 40.10.

OUTSTANDING REVENUE RECEIPTS:

Page 120 paragraph 13: Eighty-six (86) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

**MAYO BELWA LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018**

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 250, 256, 260 & 268 paragraphs 2, 2, 2, & 2 respectively: The total sum of **N36,867,216.00** was paid to various individual to render services / purchase on behalf of the council, but there were no relevant supporting documents as evidences of expenditure attached to the payment vouchers to justify the payments, contrary to financial memoranda section 14.17.

UNCLAIMED PAYMENT VOUCHERS:

Page 251 paragraph 3: The total sum of **N294,000.00** was paid to various individuals for purchases/services on behalf of the council, however, it was posted in to the cash book as paid payment vouchers, but the amount were not claimed by the recipients or payees, since they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

TRACTOR HIRING UNIT (THU):

Page 252 paragraph 5: The total sum of **N3,525,000.00** was collected from the tractor hiring unit, but the amount was not remitted into the council's treasury, contrary to financial memoranda section 19.1 and 6.1.

OUTSTANDING REVENUE RECEIPTS:

Pages 252, 257, 261 & 271 of paragraphs 4, 3, 3 & 2 respectively: The total number of two hundred and twelve (212) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt

booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda 7.9.

MICHIKA LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

BANK RECONCILIATION STATEMENT:

Page 73 paragraphs 1: The cash book of the council were no properly maintained and kept as bank reconciliation was not carried out during the period under review, contrary to financial memoranda section 19.23 - 26. However, the cash book closing balance as at 31st December 2018 stood at **N18,242.20**, while the bank balance **N20,178.38** as at same date. This shows that the cash book balance did not agree with the bank balance as a result the inability of the council to prepare bank reconciliation statement.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 43 & 48 paragraphs 6 & 2: The total sums of **N22,412,860.00** were payments made to various individuals to render services/ purchase on behalf of the council. But there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the payments, contrary to financial memoranda section 14.17.

PAYE NOT REMITTED:

Page 38 paragraph 3: The total of **N703,345.52** was deducted from the staff salaries as pay as you earn, but the said amount was not remitted to the relevant tax authorities concerned, contrary to extant tax laws and regulations.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Page 49 paragraph 3: The total sum of **N11,099,651.68** was paid to various individuals for purchases/services on behalf of the council, but the payments vouchers were not checked and passed through the internal audit checked, contrary to financial memoranda section 14.10.

UNCLAIMED PAYMENT VOUCHERS:

Page 49 paragraphs 4: The total sum of **N9,498,000.00** was posted in to the cash book as paid payment vouchers for various payments made, but the monies were not claimed by the recipients or payees, since they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

OUTSTANDING PAYMENT VOUCHERS:

Page 49 paragraphs 5: The total sum of **N1,523,769.79** was paid to individuals for purchases/services to be rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor produced for inspection, contrary to financial memoranda section 14.19.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING VOTE:

Page 50 paragraph 7: The total sum of **N3,541,920.10** was paid to various individuals for purchases/services rendered on behalf of the council, but the payment vouchers were not controlled by the officer controlling the vote, contrary to financial memoranda 14.8.

IMPREST ADVANCE NOT RETIRED:

Page 77 paragraph 6: The total sum **N310,000.00**, was granted to imprest holders of the council for the year 2018, but the said imprest were not retired at the end of financial year, contrary to financial memoranda section 14.27-28.

**MUBI NORTH LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.**

TREASURY CASH BOOKS:

Page 112 paragraphs 2: The treasury cash book of the council was examined and found to have not been properly maintained in line with the provisions of financial memoranda sections 19.1 and 19.23.

BANK RECONCILIATION STATEMENT:

Page 112 paragraph 3: The monthly bank reconciliation statements have not been prepared to reconcile the cash book with that of the bank transactions by the council, contrary to financial memoranda 19.24. However, the closing balance of the cash book as at 31/12/18 was **N99,130.81** while the closing balance for bank account as at 31/12/2018 stood at **N667,400.13** with a variance of **N568,269.32**. This shows that cash book and bank balances did not agree as a result of the council's inability to prepare bank reconciliation statements.

UN POSTED CHEQUES:

Page 113 paragraph 4: The total sum of **N900,000.00** was withdrawn from the council's bank account, but the amount withdrawn on the various cheques were not posted in to the treasury cash book, contrary to the provision of financial memoranda section 19.4.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Page 117 paragraph 9: The total sum of **N23,095,990.00** was paid to various individuals for various purchases/services rendered on behalf of the council, but some relevant documents such as receipts, SRV necessary

to justify the said payments were neither produced nor attached to the payment vouchers, contrary to financial memoranda section 14.17.

UNCLAIMED PAYMENT VOUCHES:

Page 118 paragraph 10: The total sum of **N1,235,000.00** was claimed to have been paid to the under listed staff of the council for various purchases and other services said to have been carried out on behalf of the council. It was observed that the said money was not claimed by the rightfully owners since the payment vouchers were not signed by the recipients, but was posted in to the cash book as paid payment vouchers, contrary to financial memoranda section 14.16.

OUTSTANDING REVENUE RECEIPTS:

Page 119 paragraph 11: Seventy-two (72) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

**MUBI SOUTH LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.**

THE TREASURY CASH BOOK:

Page 95 paragraph 2: The treasury cash book of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda section 19.21-23.

BANK RECONCILIATION STATEMENT:

Page 95 paragraph 3: it was observed that, bank reconciliation statement have not been prepared to reconcile the cash book and other books of account with the bank transactions made by the council, contrary to the provision of financial memoranda section 19.24- 26. However, some transactions that were not posted into the treasury cash book.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Page 98 paragraph 7: The total sum of **N6,193,800.00** was paid to various staff of the council for purchases/services said to have been carried out. It was observed that the payments vouchers were not properly supported with relevant documents such as receipts, SRV necessary to justify the payments made, contrary to financial memoranda section 14.17.

UNCLAIMED PAYMENT VOUCHES:

Page 98 paragraph 8: The total sum of **N9,636,110.00** was claimed to have been paid to the under listed staff of the council for various purchases and other services said to have been carried out on behalf of the council. It was observed that the said money was not claimed by the rightfully owners since the payment vouches were not signed by

the recipients, but was posted in to the cash book as paid PVs, contrary to financial memoranda section 14.16.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OCV:

Page 99 paragraph 9: The total sum of **N3,852,100.00** was paid to sundry staff of the council listed below, for various purchases and other services said to have been rendered, but the payment vouchers were not controlled by the officer controlling vote (OCV), contrary to financial memoranda section 14.8.

BOOKS OF ACCOUNTS NOT MAINTAINED:

Page 99 paragraph 10: It was observe during audit inspection for the period under review, that, financial records, such as Daily Abstract Revenue and Expenditure, DVEAs, Receipt Book distribution register, deposit ledgers, advance ledgers, tractor hiring unit and land revenue records, and contracts documents were not maintained by the Council, contrary to financial memoranda section 18.3.

NUMAN LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 35, 46, 58 & 67 paragraphs 2, 2,3 & 2 respectively: The total sum of **N26,349,020.00** was paid to various individuals to render services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditures attached to the payment vouchers to justify the said payments, contrary to financial memoranda section 14.17.

UNCLAIMED PAYMENT VOUCHERS:

Page 46 paragraph 3: The total sum of **N4,658,187.23** was posted in to the cash book as paid payment vouchers for various payments for services/purchases rendered on behalf of the council, but the amounts were not claimed by the recipients or payees, since they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

UNPOSTED CHEQUES:

Page 36 paragraph 3: The total sum of **N8,229,044.81** was withdrawn from the bank account of the council, but was not posted into the treasury cash book, contrary to financial memoranda section 19.4.

TRACTOR HIRING UNIT (THU):

Page 37 paragraph 4: The total sum of **N3,040,000.00** was collected as revenue from the tractor hiring unit, but the said amount was not remitted into the local government treasury nor posted into the cash book, contrary to financial memoranda section 19.1.

OUTSTANDING REVENUE RECEIPTS:

Pages 38, 47 & 60 paragraphs 6, 5 & 3 respectively: Four hundred and Ninety-two (492) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

**SHELLENG LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.**

UNCLAIMED PAYMENT VOUCHERS:

Pages 303, 315, 323 & 342 of paragraphs 3, 4, 4 & 5 respectively: The total sum of **N9,346,000.00** was posted in to the cash book as paid payment vouchers for various payments. But the amounts were not claimed by the recipients or payees, since they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 321 & 342 paragraphs 3 & 6 respectively: The total sum of **N12,726,640.00** was paid to various individuals to render services/purchases on behalf of the council. But there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the payments, contrary to financial memoranda section 14.17.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OCV:

Page 305 paragraph 5: The total sum of **N6,350,984.36** was paid to sundry staff of the council listed below, for various purchases and other services said to have been rendered, but the payment vouchers were not controlled by the officer controlling vote (OCV), contrary to financial memoranda section 14.8.

OUTSTANDING PAYMENT VOUCHERS:

Page 306 paragraph 6: The total sum of **N830,000.00** was paid to various individuals for purchases/services rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor

presented for inspection, contrary to financial memoranda section 14.19.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Page 318 paragraph 5: The total sum of **N16,732,319.05** was paid to various individuals for purchases/services on behalf of the council, but the payments vouchers were not checked and passed through the internal audit checked, contrary to financial memoranda section 14.10.

UNPOSTED CHEQUES:

Page 309 paragraph 1: The total sum of **N3,403,000.00** was withdrawn from the bank account of the council, but was not posted into the treasury cash book, contrary to financial memoranda section 19.4.

TRACTOR HIRING UNIT (THU):

Page 301 paragraphs 12: The total sum of **N700,000.00** was generated from the tractor hiring unit, but was neither paid into the council's treasury nor posted into the cash book, contrary to financial memoranda section 19.1.

OUTSTANDING REVENUE RECEIPTS:

Page 345 paragraph 7: The total number one hundred and twenty (120) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

SONG LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

TREASURY CASH BOOK:

Page 60 paragraph 2: The treasury cash book of the council was examined and to have been found out that, it has not been maintained in line with the provision of financial memoranda section 19.1 -3.

BANK RECONCILIATION STATEMENT:

Pages 39, 48, 55 & 60 paragraphs 2, 2, 2 & 3. It was observed that, monthly bank reconciliation statement have not been prepared contrary to financial memoranda and regulations section 19.23-26.

PAYMENTS MADE WITHOUT PROPER SUPPORTING DOCUMENTS:

Pages 42, 50 & 58 paragraphs 7, 5, & 5: The total sum of **N12,389,200.00** was paid to various individuals to render services on behalf the council, but there was no evidence of expenditure attached to the payment vouchers, such as receipts, invoices, SRV and SIV to justify the payments, contrary to financial memoranda section 14.17.

UNCLAIMED PAYMENT VOUCHERS:

Pages 42 & 58 paragraphs 8& 6: The total sum of **N7,977,124.14** was posted in to the cash book as paid payment vouchers for various payments. But the amounts were not claimed by the recipients or payees, as they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

PAYMENT VOUCHERS NOT PASSED THROUGH THE INTERNAL AUDIT CHECK:

Pages 41, 49 & 57 paragraphs 5, 4 & 6: The total sum of **N13,373,309.44** was payments for the period under review that, were not checked and

passed through the internal audit checked, contrary to financial memoranda section 14.10.

PAYMENT VOUCHERS NOT CONTROLLED BY THE OFFICER CONTROLLING VOTE:

Page 43 paragraphs 9: The total sum of **N1,217,000.00** was paid to various staff of the council for purchases/services to be rendered, but the payment vouchers were not controlled by the officer controlling the vote, contrary to financial memoranda section 14.8.

OUTSTANDING PAYMENT VOUCHERS:

Page 50 paragraph 6: The total sum of **N4,136,855.00** was paid to various individuals for purchases / services to be rendered on behalf of the council, but the payment vouchers were neither found in the volumes nor presented for inspection, contrary to financial memoranda section 14.19.

STATUTORY ALLOCATION AND PENSION ALLOWANCE NOT POSTED INTO THE CASH BOOK:

Page 40 paragraph 3: The total sum of **N14,255,217.61** and **N4,178,745.20** amounting to **N18,433,962.81** was statutory allocation and pension allowance received by the council respectively, but the said amount was not posted into the cash book, contrary to financial memoranda section 19.1.

REVENUE RECEIPT VOUCHERS NOT PASSED THROUGH INTERNAL AUDIT CHECKS:

Pages 51 & 62 paragraphs 7: The total sum of **N4,832,940.00** was for various revenues collected by the revenue collectors on behalf of the council and was duly posted into various cash books, but the revenue

cash books were not checked and passed through internal audit checks, contrary to financial memoranda section 14.10.

OUTSTANDING REVENUE RECEIPTS:

Pages 52 & 63 paragraphs 9 & 9: The list of seven hundred and fifty three (753) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the Local Government treasury, contrary to financial memoranda section 7.9.

TOUNGO LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS:

Page 51 paragraph 5: The total sum of **N27,412,000.00** was paid to various individuals to render services/purchases on behalf of the council, but there were no relevant supporting documents as evidence of expenditure attached to the payment vouchers to justify the payments, contrary to financial memoranda section 14.17.

UNCLAIMED PAYMENT VOUCHERS:

Page 51 paragraph 6: The total sum of **N1,248,548.00** was posted in to the cash book as paid payment vouchers for various payments, but the amount were not claimed by the recipients or payees, since they have not signed the payment vouchers, contrary to financial memoranda section 14.16.

PAYMENTS MADE WITHOUT APPROVALS:

Page 52 paragraphs 7: The total sum of **N1,900,000.00** was paid to various individuals for purchases / services said to have been rendered on behalf of the council, but the payments were not approved by the council, to authenticate the expenditure incurred, contrary to financial memoranda section 14.1.

OUTSTANDING PAYMENT VOUCHERS:

Page 33 paragraph 5: The total sum of **N140,000.00** was paid to various individuals for purchases / services said to have been rendered on behalf of the council, but the payment vouchers were not found in the

volumes nor were presented for inspection, contrary to financial memoranda section 14.19.

OUTSTANDING REVENUE RECEIPTS:

Page 54 paragraph 12: The total number of two hundred booklets (200) booklets of outstanding revenue receipts. It was observed that the revenue earning receipt booklets have been long overdue with the revenue collectors with the money collected on them without remitting to the local government treasury, contrary to financial memoranda section 7.9.

YOLA NORTH LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

THE TREASURY CASH BOOKS AND BANK RECONCILIATION STATEMENT:

Page 189 paragraphs 2: The Treasury cash book(s) of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda Section 19.1. It was also observed that bank reconciliation statement has not been prepared to reconcile the cash books and other books of accounts with the bank transactions, contrary to Financial Memoranda sections 19.23-26. However, the closing balances of both the cash book and bank accounts of the council for the year 2018 are **N514,623.95** and **N245,802.64** respectively, with a variance of **N268,821.31** as at 31/12/2018.

This shows that, the cash book balance did not agree with the bank balance as a result of the inability of the council to prepare bank reconciliation statement on a monthly basis.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Page 190 paragraph 3: The sum of **N19,394,700.00**, was payments made for various individuals for purchases/services rendered on behalf of the council, but relevant documents such as receipts, invoices and SRVs necessary to authenticate the genuineness of the expenditures were neither attached to the payment vouchers nor produced to justify the payments, contrary to financial memoranda section 14.17.

OUTSTANDING REVENUE RECEIPTS:

Page 191 paragraph 6: The total sum of **N11,869,000.00** Collected on them in 795 booklets, while 18 booklets were open Departmental receipts

that the values were of various rates that cannot be ascertained. It was observed that the outstanding revenue receipts booklets have been long overdue with the revenue collectors and the money collected on them without returning to the Council's Treasury, contrary to financial memoranda section 7.9.

YOLA SOUTH LOCAL GOVERNMENT COUNCIL
MANAGEMENT REPORT FOR THE YEAR ENDED DECEMBER 31ST, 2018.

THE TREASURY CASH BOOK AND BANK RECONCILIATION STATEMENT:

Page 80 paragraph 2: The Treasury cash book(s) of the council was examined and found to have not been properly maintained in line with the provision of financial memoranda section 19.1. It was also observed that bank reconciliation statement has not been prepared to reconcile the cash books and other books of accounts with the bank transactions, contrary to financial memoranda sections 19.23-26. However, the closing balances of both the cash book and bank accounts of the council for the year, 2018, was **N67,831.78** and **N472,599.24** respectively, with a variance of **N404,767.46** as at 31/12/2018. This shows that the cash book balance did not agree with the bank balance as a result of the council's inability to prepare bank reconciliation statements.

PAYMENT VOUCHERS WITHOUT PROPER SUPPORTING DOCUMENTS:

Page 81 paragraph 3: The total sum of **N8,194,700.00** was payments made to individuals for various purchases /services rendered on behalf of the council, but relevant documents such as receipts, invoices and SRVs necessary to authenticate the genuineness of the expenditures were neither attached to the payment vouchers nor produced to justify the payments, contrary to financial memoranda section 14.17.

OVER-DRAFT OBTAINED WITHOUT APPROVAL:

Page 81 paragraph 4: Audit inspection revealed that the local government council had overdrawn its account in Ummah MF Bank on 27/8/2018

amounting to **N500,000.00** without approval. It was observed that the overdraft (O/D) was made without obtaining approval from the appropriate authority concerned, and the utilization of the said money was not justified. This is contrary to local government operational guidelines and other Financial Regulations.

UNACCOUNTED REVENUE RECEIPTS:

Page 82 paragraph 5: The total sum of **N116,000.00** was collected from the under listed 14 revenue receipts booklets issued to revenue collectors, but the amount was not remitted to the Local Government Treasury. The Unaccounted revenue receipts were discovered in the cause of audit inspection of some returned revenue receipts store, revenue collector's cash book and receipts book distribution register. It was apparently observed that the amount collected on these revenue receipts booklets was not posted into the revenue collector's cash book nor remitted to Local Government Treasury, contrary to financial memoranda sections 6.3, 6.4, 6.5 and 7.9.

TRACTOR HIRING UNIT (THU):

Page 83 paragraph 6: The total sum of **N4,904,100.00** was remitted to the Local Government Treasury from Tractor hiring unit in 2018 raining season, out of which the sum of **N1,191,500.00** generated from August -December 2018 was not reflected in the revenue Collector's cash book. Similarly, the total sum of **N4,928,000.00** was also generated from the THU from January to 11/7/2019 raining season. However, it was apparently observed that Log books for each tractor and other relevant records were not maintained to ascertain the actual collection made from the unit. Hence, the collections were made

without relevant records which could not give the true reflection of the amount collected.

PRINTING OF REVENUE RECEIPT BOOKLETS AT THE COMMERCIAL ROAD SIDE PRINTERS:

Page 83 paragraph 7: The total sum of **N307,400.00** and **N369,800.00** was paid to Ahmed Abubakar on P.V Nos 63 of April and 29 of September, 2018 respectively, for the printing of revenue booklet receipt at the commercial printing outlet. It was observed that the revenue earning receipts are being printed at unauthorized commercial printing outlets contrary to Financial Memoranda Section 7.3 and Audit Circular No.1. 2019 issued to your Local Government Council.

PAYMENTS MADE WITHOUT APPROVAL:

Page 86 paragraph 10: The total sum of **N600,000.00** was paid to various individuals for purchases / services rendered on behalf of the council, but the amount were not approved by the officer approving the vote, contrary to provision of finance memoranda section 14.1.

OUTSTANDING REVENUE RECEIPTS:

Page 86 paragraph 11: It was observed that thirty-one (31) assorted booklets of outstanding revenue receipt have been long overdue with the revenue collectors and the money collected on them without returning to the Local Government Treasury, contrary to financial memoranda section 7.9.