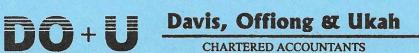
YOLA NORTH LOCAL GOVERNMENT AREA **ADAMAWA STATE**

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31st DECEMBER 2019



CHARTERED ACCOUNTANTS

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CORPORATE INFORMATION

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Executive Council

1. Hon. Ibrahim Bappa

3. Hon. Shuaibu Musa

- 2. Hon. Paul Buba Joshua
- Executive Chairman
- Vice Chairman
- Secretary

Legislative Council

- 1. Abdulrasheed Idris Kugong
- 2. Micheal Okopi
- 3. Aliyu Abdullahi
- 4. Salihu Mohammed
- 5. Hassan Lala
- 6. Bello Dahiru
- 7. NUru Garba
- 8. Mohammed A. Garba
- 9. Dahiru Aliyu
- 10. Auwal Bashir
- 11. Sanusi Mohammed
- 12. Zuladdeen Mohammed Gawi
- 13. Hauwa Isa Pakka
- 14. Aliyu Abdullahi
- 15. Larai Mohammed

Head of Service and Directors

- 1. Adamu Sambo
- 2. Amina Aliyu
- 3. Ibrahim Bala
- 4. Ahmed A. Aminu
- 5. Micheal Abrahman
- 6. Ibrahim Mohammed Umar -
- DGS & A Director Works

Clerk

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HLGA

- Director Budget
 - Director Agric & Nat Resources
- Administrator
- 7. Afiniki Paveno Makafi -

BANKERS UBA Bank Plc Eco Bank Plc Sterling Bank Plc

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages **6 to 10** for the year ended 31st December, 2019 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended, International Public Sector Accounting Standards – IPSAS – Cash Basis, Adamawa State Local Government Audit Law, No. 11 of 2017 (as amended), section 126 of Adamawa State Local Government Law No: 5 of 1999 and section 150 (1) of Local Government Law No: 20 of 1976 and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. IPSAS one (1) – provides for the fair presentation of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, Statement of Comparison of Budget and Actual and Notes to the Financial Statements. Statements of Consolidated Revenue Fund and Capital Development Fund are provided as additional presentation.

To fulfil accounting and reporting responsibilities of the Treasurer, I ensured the establishment and maintenance of a system of internal controls designed to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. The accounting estimates are reasonable and appropriate accounting policies set out in pages 11 were applied. The financial statements have been prepared to meet the information needs of a wide range of users (general purpose financial statements). As a result, the Financial Statements represent a fair presentation of Yola North Local Government and of its Financial Performance and Cash flows and its operations for the year ended 31st December, 2019.

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

Treasurer

Chairman

REPORT OF THE INDEPENDENT AUDITORS TO THE COUNCIL MEMBERS OF YOLA NORTH LOCAL GOVERNMENT COUNCIL

We have audited the financial Statements of **Yola North Local Government Council** as at 31st December, 2019, set out on pages **6** to **10** which have been prepared on the basis of the accounting policies on page **11**.

Davis, Offiong & Ukah

CHARTERED ACCOUNTANTS

Council Responsibility for the Financial Statements:

The Council is responsible for the preparation and fair presentation of these Financial Statements. This responsibility includes, designing, implementing and maintaining Internal Controls relevant to the preparation and fair presentation of Financial Statements that are free from material mis-statement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility:

Our responsibility is to express an opinion on these Financial Statements based on our audit.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing as well as the International Standards of Supreme Audit Institutions (ISSAIs). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material mis-statement, caused by error, other irregularities.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the Auditors' judgment, including the assessment of the risks of material mis-statement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the Auditors consider internal control relevant to the entity's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the Financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

DATE: .

In our opinion, the Council has kept proper accounting records and the Financial Statements are in agreement with the records in all material respects and given in the prescribed manner, information required. The Financial Statements give a true and fair view of the financial position of **Yola North Local Government council** as at **31**st**December**, **2019** and of its financial performance and cash flows for the period ended on that date in accordance with the Statements of Accounting Standards issued by the International Public

Sector Accounting Standards (IPSAS Cash).

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FOR: DAVIS, OFFIONG & UKAH CHARTERED ACCOUNTANTS Yola, NIGERIA.



ABUJA OFFICE:

B Close House 3, Off 69 Road (Opposite Hillside School), Gwarinpa - Abuja. 08038021349

LAGOS OFFICE: 24, Seriki Aro Avenue, Off Obafemi Awolowo way, Ikeja, Lagos. 08063911297 08075051689 08053404483

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31st, 2019

	2019	2018
	H	Ħ
Operating Activities		
Receipts		
Statutory Revenue	1,963,092,751.06	1,984,673,535.69
Independent Revenue	135,372,400.00	164,570,900.00
Total Receipts	2,098,465,151.06	2,149,244,435.69
Payments		
Personnel Cost	(279,968,657.97)	(348,598,574.84)
Overhead Cost	(365,660,975.33)	(391,734,938.60)
Loans and Advances	_	· · · · ·
Grants and Contrbutions	(1,281,197,045.25)	(1,100,527,215.57)
Subsidies	(8,210,820.76)	(3,017,216.19)
Transfers to Other Funds		-
Total Payments	(1,935,037,499.31)	(1,843,877,945.19)
Net Cash flow from Operating Activities	163,427,651.75	305,366,490.50
Investing Activities		
Purchase of Fixed Assets	(333,750.59)	(118,034,586.07)
Construction/Provision of Fixed Assets	(85,018,207.53)	(171,793,890.98)
Rehabilitation/Repairs of Fixed Assets	(865,526.53)	(6,525,719.44)
Preservation of the Environment	-	
Acquisition of Non Tangible Assets		<u> </u>
Net Cash Flow from Investing Activities	(86,217,484.65)	(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	(72,308,442.57)	(8,636,415.96)
Net Cash Flow from Financing Activities	(72,308,442.57)	(8,636,415.96)
Net Surplus/(Deficit) for the Year	4,901,724.53	375,878.04
Add: Opening Balance	568,634.04	192,756.00
Closing Cash Balance	5,470,358.57	568,634.04

	ADAMAWA	ERNMENT COUNC STATE N AS AT DECEMBER 31	
	NOTES	2019	2018
		*	N
ASSETS			
Cash and Bank Balances	21	5,470,358.57	568,634.04
TOTAL ASSETS		5,470,358.57	568,634.04
LIABILITIES			
Public Funds	29	5,470,358.57	568,634.04
TOTAL LIABILITIES		5,470,358.57	568,634.04

homme 10/6/2020 Chairman

Lof6 2020 Director Finance

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STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31st, 2019

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		Ħ	#	#	#	#
OPENING BALANCE				568,634.04		192,756.00
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,113,605,874.46	2,113,605,874.46	1,963,092,751.06	(150,513,123.40)	1,984,673,535.69
Independent Revenue	2	218,597,925.38	218,597,925.38	135,372,400.00	(83,225,525.38)	164,570,900.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
TOTAL REVENUE		2,332,203,799.84	2,332,203,799.84	2,098,465,151.06	(233,738,648.78)	2,149,244,435.69
EXPENDITURE						
Personnel Cost	10	622,994,346.70	290,991,699.87	279,968,657.97	11,023,041.90	348,598,574.84
Overhead Cost	13	364,200,000.00	414,314,630.00	365,660,975.33	48,653,654.67	391,734,938.60
Loans and Advances	14	2,000,000.00	-	-	-	-
Grants and Contrbutions	15	260,720,379.98	1,281,253,029.98	1,281,197,045.25	55,984.73	1,100,527,215.57
Subsidies	16	-	8,220,000.00	8,210,820.76	9,179.24	3,017,216.19
Public Debt Charges	17	116,610,189.99	123,310,000.00	72,308,442.57	51,001,557.43	8,636,415.96
TOTAL OPERATING EXPENDITURE		1,366,524,916.68	2,118,089,359.85	2,007,345,941.88	110,743,417.97	1,852,514,361.16
BALANCE FOR THE PERIOD BEFORE CAPITAL Expenditure		965,678,883.17	214,114,439.99	91,687,843.22	(344,482,066.75)	296,922,830.53
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	373,490,000.00	333,800.00	333,750.59	49.41	118,034,586.07
Construction/Provision of Fixed Assets	20R	312,543,839.29	212,915,109.99	85,018,207.53	127,896,902.46	171,793,890.98
Rehabilitation/Repairs of Fixed Assets	202	136,145,043.88	865,530.00	865,526.53	3.47	6,525,719.44
Preservation of the Environment	200 20D	33,500,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	110,000,000.00		-	-	-
TOTAL CAPITAL EXPENDITURE		965,678,883.17	214,114,439.99	86,217,484.65	127,896,955.34	296,354,196.49
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		· .	· .	•		•
SURPLUS/(DEFICIT)		•	0.00	5,470,358.57		568,634.04

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED DECEMBER 31st, 2019

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		*	*	#	Ħ	*
OPENING BALANCE		-	-	422,830.53	-	192,756.00
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,113,605,874.46	2,113,605,874.46	1,963,092,751.06	(150,513,123.40)	1,984,673,535.69
Independent Revenue	2	218,597,925.38	218,597,925.38	135,372,400.00	(83,225,525.38)	164,570,900.00
TOTAL REVENUE		2,332,203,799.84	2,332,203,799.84	2,098,887,981.59	(233,738,648.78)	2,149,437,191.69
EXPENDITURE						
Personnel Cost	10	622,994,346.70	290,991,699.87	279,968,657.97	11,023,041.90	348,598,574.84
Government Contribution to Pension	11				-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	364,200,000.00	414,314,630.00	365,660,975.33	48,653,654.67	391,734,938.60
Loans and Advances	14	2,000,000.00	-	-	-	-
Grants and Contrbutions	15	260,720,379.98	1,281,253,029.98	1,281,197,045.25	55,984.73	1,100,527,215.57
Subsidies	16	-	8,220,000.00	8,210,820.76	9,179.24	3,017,216.19
Public Debt Charges	17	116,610,189.99	123,310,000.00	72,308,442.57	51,001,557.43	8,636,415.96
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		1,366,524,916.68	2,118,089,359.85	2,007,345,941.88	110,743,417.97	1,852,514,361.16
BALANCE FOR THE PERIOD BEFORE Transfers				91,542,039.71		296,922,830.53
TRANSFERS						
Transfer to Capital Development Fund				(86,500,000.00)		(296,500,000.00)
Transfer from Capital Development Fund		-	-	-	-	-
TRANSFERS TOTAL		-	•	(86,500,000.00)	•	(296,500,000.00)
CLOSING BALANCE				5,042,039.71		422,830.53

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED DECEMBER 31st, 2019

	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
		#	#	*	#	Ħ
OPENING BALANCE		•	•	145,803.51	•	•
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				86,500,000.00		296,500,000.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	-
CAPITAL RECEIPTS SUB-TOTAL		•	•	86,500,000.00	•	296,500,000.00
Transfer to Consolidated Revenue Fund		-	-		-	-
TOTAL CAPITAL REVENUE AVAILABLE		•	•	86,645,803.51		296,500,000.00
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	20A	373,490,000.00	333,800.00	333,750.59	49.41	118,034,586.07
Construction/Provision of Fixed Assets - General	20B	312,543,839.29	212,915,109.99	85,018,207.53	127,896,902.46	171,793,890.98
Rehabilitation/Repairs of Fixed Assets - General	20C	136,145,043.88	865,530.00	865,526.53	3.47	6,525,719.44
Preservation of the Environment - Gnenral	20D	33,500,000.00	-	-	-	-
Acquisition of Non Tangible Assets	20E	110,000,000.00	-	-	-	-
TOTAL CAPITAL EXPENDITURE		965,678,883.17	214,114,439.99	86,217,484.65	127,896,955.34	296,354,196.49
CLOSING BALANCE				428,318.86		145,803.51

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Yola North Local Government Council of Adamawa State in the preparation of the accounts.

a. Statement of Compliance and Basis of Preparation

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

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

b. Revenue

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

c. Recurrent Expenditure

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

d. Capital Expenditure

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

NOTES	DESCRIPTION	FDN	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			Ħ	¥	Ħ	¥	#
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		1,600,983,737.82	1,600,983,737.82	1,486,854,515.79	(114,129,222.03)	1,535,418,843.24
	Allocation from State Government		-	-	-	-	-
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	6,810,858.53
	Exchange Difference		-	-	46,509,327.63	46,509,327.63	41,034,752.73
	Refund from Paris Club		-	-	-	-	-
	Recovered Excess Bank Charges		-	-	-	-	766,383.93
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		46,902,722.37	46,902,722.37	-	(46,902,722.37)	-
	Local Government Share of VAT		457,934,602.97	457,934,602.97	429,728,907.64	(28,205,695.33)	400,642,697.26
	Local Government Share of Excess Crude Account		7,784,811.30	7,784,811.30	-	(7,784,811.30)	-
	STATUTORY REVENUE TOTAL		2,113,605,874.46	2,113,605,874.46	1,963,092,751.06	(150,513,123.40)	1,984,673,535.69
2	INDEPENDENT REVENUE						
2	Personal Taxes	2A	45,106,424.99	45,106,424.99	43,429,200.00	(1,677,224.99)	49,359,800.00
	Licences - General	2R 2B	43,100,424.39	77,901,209.35	45,988,500.00	(31,912,709.35)	39,849,900.00
		2B 2C	11,901,209.55	11,901,209.55	40,900,000.00	(31,912,709.33)	39,049,900.00
	Mining Rents	20 2D	-	-	-	-	-
	Royalties Fees - General		-	-	-	-	-
		2E	67,963,646.80	67,963,646.80	41,037,500.00	(26,926,146.80)	18,074,000.00
	Fines - General	2F	6,076,301.10	6,076,301.10	1,871,000.00	(4,205,301.10)	13,086,400.00
	Sales - General	2G	-	-	-	-	14,722,200.00
	Earnings - General	2H	21,550,343.14	21,550,343.14	503,200.00	(21,047,143.14)	4,941,600.00
	Rent on Government Buildings - General	21	-	-	-	-	-
	Rent on Land & Others - General	2J	-	-	-	-	-
	Repayments - General	2K	-	-	-	-	-
	Investment Income	2L	-	-	-	-	-
	Interest Earned	2M	-	-	-	-	-
	Re-Imbursement General	2N	-	-	-	-	-
	Rates	20	-	-	-	-	13,086,400.00
	Miscellaneous	2P	-	-	2,543,000.00	2,543,000.00	11,450,600.00
	INDEPENDENT REVENUE TOTAL		218,597,925.38	218,597,925.38	135,372,400.00	(83,225,525.38)	164,570,900.00
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	-	-	-	-	-
	International Loans/ Borrowings Receipt	6B	-	-	-	_	-
	Debt Forgiveness	7		-	<u> </u>		
	Extraordinary Items	8		-	-		-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS -	0	-	-	_		
	TOTAL		•				-
	TOTAL REVENUE		2 222 202 700 04	0 000 000 700 04	2 000 465 454 06	(000 700 640 70)	2 140 244 425 00
			2,332,203,799.84	2,332,203,799.84	2,098,465,151.06	(233,738,648.78)	2,149,244,435.69

	ECONOMIC CODE	DESCRIPTION		FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			Ħ	×	Ħ	Ħ	×
	1	REVENUE GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
1	1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
1	110101	LOCAL GOVERNMENT SHARE OF FAAC			-	-	-
	11010101	Local Government Share of FAAC	1,600,983,737.82	1,600,983,737.82	1,486,854,515.79	(114, 129, 222.03)	1,535,418,843.2
	11010104	Allocation from State Government	-	-	-	-	-
	11010105	Excess Petroleum Profit Tax (PPT Revenue)			-	-	6,810,858.5
	11010106	Exchange Difference	-	-	46,509,327.63	46,509,327.63	41,034,752.7
	11010107	Refund from Paris Club	-	-	-	-	-
	11010108	Recovered Excess Bank Charges	-	-	-	-	766,383.9
	11010109	Equalisation	-	-	-	-	-
	11010110 11010111	Budget Augmentation Refund from Federal Government	-	-		-	-
	110101112	Stabilization Fund Receipts	46,902,722.37	46,902,722.37	-	(46,902,722.37)	-
	11010112	GOVERNMENT SHARE OF VAT				(40,302,722.37)	-
	11010201	Local Government Share of VAT	457,934,602.97	457,934,602.97	429,728,907.64	(28,205,695.33)	400,642,697.2
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	-	-	-	-	-
	11010303	Local Government Share of Excess Crude Account	7,784,811.30	7,784,811.30	-	(7,784,811.30)	-
		STATUTORY REVENUE TOTAL	2,113,605,874.46	2,113,605,874.46	1,963,092,751.06	(150,513,123.40)	1,984,673,535.6
						,	
2	12	INDEPENDENT REVENUE	-	-		-	
	1201	TAX REVENUE	-	-		-	
2A	120101	PERSONAL TAXES			-	-	-
	12010101	Community Development/Poll Tax	13,985,196.43	13,985,196.43	18,115,900.00	4,130,703.57	38,973,900.0
	12010104	Arrears: Community or Poll Tax	1,824,245.71	1,824,245.71	2,363,100.00	538,854.29	-
	12010105	Dev. Tax or Levy	8,459,396.56	8,459,396.56	5,958,000.00	(2,501,396.56)	1,329,000.0
	12010106	Arrears: Dev. Tax or Levy	7,690,220.00	7,690,220.00	6,961,600.00	(728,620.00)	-
	12010107	Cattle Tax (Where Applicable)	7,990,180.00	7,990,180.00	3,350,200.00	(4,639,980.00)	7,973,800.0
	12010108	Arrears: Cattle Tax (Where Applicable)	5,157,186.29	5,157,186.29	6,680,400.00	1,523,213.71	-
	12010109 12010110	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate) Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard	-	-	-	-	664,500.0
	12010110	Rate)	_		_	_	
	12010111	Produce Sales Tax					_
	12010112	Entertainment Tax	-	-	-	-	418,600.0
		PERSONAL TAXES TOTAL	45,106,424.99	45,106,424.99	43,429,200.00	(1,677,224.99)	49,359,800.0
	1202	NON-TAX REVENUE	-	-		-	
2B	120201	LICENCES - GENERAL			-	-	-
	12020102	Goldsmiths & Gold Dealer Licenses	6,979,219.21	6,979,219.21	9,040,600.00	2,061,380.79	6,729,800.0
	12020105	Radio/Television Station Licenses	915,480.00	915,480.00	1,185,900.00	270,420.00	395,800.0
	12020107	Boats & Canoe (Small Craft) License	5,132,808.40	5,132,808.40	119,900.00	(5,012,908.40)	3,833,600.0
	12020109	Registation of Voluntary Organizations	6,504,306.82	6,504,306.82	8,425,400.00	1,921,093.18	2,460,800.0
	12020110	Inland Water-Way License	-	-	-	-	2,161,900.0
	12020111	Bake House License	644,122.00	644,122.00 141,585.49	15,000.00	(629,122.00) 41.814.51	491,700.0
	12020112	Bicycles License & Hire Permits			183,400.00	4181451	192,800.0
			141,585.49	1	,	11,011.01	4 750 000 0
	12020113	Brickmaking, Etc License	-	-	-	-	4,756,300.0
	12020114	Brickmaking, Etc License Cart Licenses	- 1,008,000.00	- 1,008,000.00	23,500.00	(984,500.00)	399,500.0
	12020114 12020115	Brickmaking, Etc License Cart Licenses Dane Gun Licenses	1,008,000.00 69,053.21	- 1,008,000.00 69,053.21	23,500.00 89,400.00	- (984,500.00) 20,346.79	399,500.0 86,200.0
	12020114 12020115 12020116	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses	1,008,000.00 69,053.21 172,632.00	- 1,008,000.00 69,053.21 172,632.00	23,500.00 89,400.00 223,600.00	- (984,500.00) 20,346.79 50,968.00	399,500.0 86,200.0 65,300.0
	12020114 12020115 12020116 12020117	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses	- 1,008,000.00 69,053.21 172,632.00 122,223.82	1,008,000.00 69,053.21 172,632.00 122,223.82	23,500.00 89,400.00 223,600.00 158,300.00	(984,500.00) 20,346.79 50,968.00 36,076.18	399,500.0 86,200.0 65,300.0 48,400.0
	12020114 12020115 12020116	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses	1,008,000.00 69,053.21 172,632.00	- 1,008,000.00 69,053.21 172,632.00	23,500.00 89,400.00 223,600.00	- (984,500.00) 20,346.79 50,968.00	399,500.0 86,200.0 65,300.0 48,400.0 746,400.0
	12020114 12020115 12020116 12020117 12020118	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses	- 1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00	(984,500.00) 20,346.79 50,968.00 36,076.18 (1,759,100.00)	399,500.0 86,200.0 65,300.0 48,400.0 746,400.0 4,246,000.0
	12020114 12020115 12020116 12020117 12020118 12020119	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits	- 1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00	(984,500.00) 20,346.79 50,968.00 36,076.18 (1,759,100.00) (3,457,419.24)	399,500.0 86,200.0 65,300.0 48,400.0 746,400.0 4,246,000.0 1,337,000.0
	12020114 12020115 12020116 12020117 12020118 12020119 12020120	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker'S Permits		- 1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,179,600.00	(984,500.00) 20,346.79 50,968.00 36,076.18 (1,759,100.00) (3,457,419.24) (2,046,961.68)	399,500.0 86,200.0 65,300.0 746,400.0 4,246,000.0 1,337,000.0 94,600.0
	12020114 12020115 12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020122	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker'S Permits Hunting Permits	1,008,000.00 69,053,21 172,632.00 122,223.82 1,801,200.00 5,222,819,24 3,226,561.68 79,441.19	- 1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,179,600.00 102,900.00	(984,500.00) 20,346.79 50,968.00 36,076.18 (1,759,100.00) (3,457,419.24) (2,046,961.68) 23,458.81 104,707.00 (3,926,600.00)	399,500. 86,200. 65,300. 48,400. 746,400. 4,246,000. 1,337,000. 94,600. 135,600.
	12020114 12020115 12020116 12020117 12020118 12020119 12020120 12020121 12020122	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker'S Permits Hunting Permits Produce Buying Licenses	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,179,600.00 102,900.00 459,100.00	(984,500.00) 20,346.79 50,968.00 36,076.18 (1,759,100.00) (3,457,419.24) (2,046,961.68) 23,458.81 104,707.00	399,500. 86,200. 65,300. 48,400. 746,400. 4,246,000. 1,337,000. 94,600. 135,600. 3,035,400.
	12020114 12020115 12020116 12020117 12020118 12020119 12020120 12020120 12020122 12020123 12020124 12020125	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker'S Permits Hunting Permits Produce Buying Licenses Animal Health Certificate Licenses Abbattoin/Slaughter Licenses Renewal of Fisher Licenses	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,179,600.00 102,900.00 1459,100.00 3,093,400.00 1,500,000.00 695,500.00	(984,500.00) 20,346.79 50,968.00 36,076.18 (1,759,100.00) (3,457,419.24) (2,046,961.84) 23,458.81 104,707.00 (3,926,600.00) (7,377,797.29) 158,567.87	399,500. 86,200. 65,300. 48,400. 746,400. 1,237,000. 94,600. 135,600. 3,035,400. 5,024,900. 222,500.
	12020114 12020115 12020116 12020117 12020118 12020119 12020121 12020121 12020122 12020123 12020123 12020124 12020125 12020126	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker'S Permits Hunting Permits Produce Buying Licenses Animal Health Certificate Licenses Abbattoir/Slaughter Licenses Renewal of Fisher Licenses Hiring Services	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561,83 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.88 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,179,600.00 102,900.00 459,100.00 3,093,400.00 1,500,000.00 695,500.00 1,140,200.00	(984,500.00) 20,346.79 50,968.00 36,076.18 (1,759,100.00) (3,457,419.24) (2,046,961.68) 23,458 1104,707.00 (3,326,600.00) (7,377,797.29) 158,567.87 259,980.00	399,500. 86,200. 65,300. 48,400. 4,246,000. 1,337,000. 94,600. 3,035,400. 5,024,900. 222,500. 309,400.
	12020114 12020115 12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020123 12020124 12020125 12020126 12020127	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker'S Permits Hunting Permits Produce Buying Licenses Abbattoir/Slaughter Licenses Renewal of Fisher Licenses Renewal of Fisher Licenses Hiring Services Borehole Drilling Licenses	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561,833,00 7,020,000,00 8,877,797,29 536,932,13 880,220.00 1,081,200.00	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.88 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00 1,081,200.00	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,179,600.00 102,900.00 1459,100.00 3,093,400.00 1,500,000.00 695,500.00	(984,500.00) 20,346.79 50,968.00 36,076.18 (1,759,100.00) (3,457,419.24) (2,046,961.68) 23,458.81 104,707.00 (3,926,600.00) (7,377,797.29) 158,567.87 259,980.00 319,300.00	399,500. 86,200. 65,300. 48,400. 746,400. 4,246,000. 1,337,000. 94,600. 135,600. 3,035,400. 5,024,900. 222,500. 309,400. 409,100.
	12020114 12020115 12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020123 12020125 12020125 12020126 12020127 12020129	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker'S Permits Hunting Permits Produce Buying Licenses Animal Health Certificate Licenses Abbattori/Slaughter Licenses Renewal of Fisher Licenses Hiring Services Borehole Drilling Licenses Cinematograph Licenses	1,008,000.00 69,053.21 172,632.00 122,233.82 1,801,200.00 5,222,819.24 3,226,561.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00 1,081,200.00 122,400.00	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00 1,081,200.00 122,400.00	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,179,600.00 102,900.00 459,100.00 3,093,400.00 1,500,000.00 695,500.00 1,140,200.00 1,400,500.00	(984,500.00) 20,346,79 50,968.00 36,076.18 (1,759,100.00) (3,457,419.24) (2,046,961.68) 23,458.8 104,707.00 (3,926,600.00) (7,377,797.29) 158,567.87 259,980.00 319,300.00 (122,400.00)	399,500.0 86,200.0 65,300.0 48,400.0 746,400.0 1,337,000.0 94,600.0 3,035,400.0 5,024,900.0 5,024,900.0 222,500.0 309,400.0 409,100.0 79,600.0
	12020114 12020115 12020116 12020117 12020118 12020119 12020120 12020121 12020122 12020123 12020125 12020125 12020126 12020127 12020129 12020130	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker'S Permits Hunting Permits Produce Buying Licenses Animal Health Certificate Licenses Abbattoir/Slaughter Licenses Renewal of Fisher Licenses Hiring Services Borehole Drilling Licenses Liquor Licenses Liquor Licenses	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 556,932.13 880,220.00 1,081,200.00 122,400.00 5,321,160.00		23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,179,600.00 102,900.00 3,093,400.00 3,093,400.00 1,140,200.00 1,140,500.00 7,051,400.00	(984,500.00) 20,346,79 50,968.00 36,076.18 (1,759,100.00) (3,457,419.24) (2,046,961.68) 23,458.8 104,707.00 (3,926,600.00) (7,377,797.29) 158,567.87 259,980.00 319,300.00 (122,400.00) 1,730,240.00	399,500.0 86,200.0 65,300.0 48,400.0 746,400.0 1,337,000.0 94,600.0 135,600.0 3,035,400.0 5,024,900.0 222,500.0 309,400.0 409,100.0 79,600.0 2,109,100.0
	12020114 12020115 12020116 12020117 12020119 12020120 12020120 12020122 12020123 12020124 12020125 12020126 12020126 12020129 12020129 12020130	Brickmaking, Etc Licenses Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker/S Permits Hunting Permits Produce Buying Licenses Animal Health Certificate Licenses Abbattori/Slaughter Licenses Renewal of Fisher Licenses Hiring Services Borehole Drilling Licenses Cinematograph Licenses Liquor Licenses Trade Permit Licenses	1,008,000.00 69,053.21 172,632.00 122,233.82 1,801,200.00 5,222,819.24 3,226,561.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00 1,081,200.00 122,400.00		23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,179,600.00 102,900.00 459,100.00 3,093,400.00 1,500,000.00 695,500.00 1,140,200.00 1,400,500.00	- (984,500.00) 20,346,79 50,968.00 36,076.18 (1,759,100.00) (3,457,419.24) (2,046,961.68) 23,458.8 104,707.00 (3,926,600.00) (7,377,797.29) 158,567.87 259,980.00 319,300.00 (122,400.00) 1,730,240.00 (13,594,253.88)	399,500. 86,200. 65,300. 48,400. 746,400. 4,246,000. 1,337,000. 94,600. 3,035,400. 5,024,900. 222,500. 309,400. 409,100. 79,600. 2,109,100.
	12020114 12020115 12020116 12020117 12020119 12020120 12020120 12020121 12020123 12020124 12020125 12020125 12020125 12020127 12020127 12020130 12020130	Brickmaking, Etc License Cart Licenses Cattle Dealer Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker'S Permits Hunting Permits Produce Buying Licenses Animal Health Certificate Licenses Abbattoin/Slaughter Licenses Renewal of Fisher Licenses Borehole Drilling Licenses Cinematograph Licenses Liquor Licenses Liquor Licenses Liquor Licenses Trade Permit Licenses Motor Cycle Licence	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00 1,081,200.00 1,22,400.00 5,321,160.00 21,687,653.88	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00 1,081,200.00 1,081,200.00 1,22,400.00 5,321,160.00 21,687,653.88	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,179,600.00 102,900.00 459,100.00 3,093,400.00 1,140,200.00 1,140,200.00 1,140,200.00 1,140,500.00 1,140	(984,500.00) 20,346.79 50,968.00 36,076.18 (1,759,100.00) (3,457,419.24) (2,046,961.68) 23,458.81 104,707.00 (3,926,600.00) (7,377,797.29) 158,567.87 259,980.00 319,300.00 (122,400.00) 1,730,240.00 (13,594,253.88)	399,500.0 86,200.0 65,300.0 746,400.0 1,337,000.0 94,600.0 3,035,400.0 5,024,900.0 222,500.0 309,400.0 409,100.0 79,600.0 22,109,100.0 478,200.0
	12020114 12020115 12020116 12020117 12020119 12020120 12020120 12020121 12020123 12020124 12020125 12020125 12020125 12020125 12020129 12020130 12020130 12020130	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker/S Permits Hunting Permits Produce Buying Licenses Animal Health Certificate Licenses Abbattoin/Slaughter Licenses Renewal of Fisher Licenses Hiring Services Borehole Drilling Licenses Liquor Licenses Trade Permit Licenses Motor Cycle Licence Hackney Permit Licence	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 556,932.13 880,220.00 1,081,200.00 1,22,400.00 5,321,160.00 2,1,687,653.88	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00 1,081,200.00 1,22,400.00 5,321,160.00 21,687,653.88	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,179,600.00 1,02,900.00 459,100.00 3,093,400.00 1,140,200.00 1,140,200.00 1,140,200.00 1,140,500.00 1,14	(984,500.00) 20,346.79 50,968.00 36,076.18 (1,759,100.01) (3,457,419.24) (2,046,961.68) 23,458.81 104,707.00 (3,926,600.00) (7,377,797.29) 158,567.87 259,980.00 319,300.00 (122,400.00) (122,400.00) (13,594,253.88)	399,500.0 86,200.0 65,300.0 746,400.0 1,337,000.0 94,600.0 3,035,400.0 5,024,900.0 222,500.0 309,400.0 79,600.0 79,600.0 79,600.0 2,109,100.0 478,200.0
	12020114 12020115 12020116 12020117 12020118 12020120 12020120 12020121 12020122 12020123 12020124 12020125 12020126 12020126 12020127 12020130 12020130 12020138 12020138	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker'S Permits Produce Buying Licenses Animal Health Certificate Licenses Abbattoin/Slaughter Licenses Renewal of Fisher Licenses Hiring Services Borehole Drilling Licenses Cinematograph Licenses Liquor Licenses Motor Cycle Licence Hackney Permit Licence Buki Cigarettes Licence	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00 1,081,200.00 122,400.00 5,321,160.00 2,21,667,653.88	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,661.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00 1,081,200.00 122,400.00 15,321,160.00 21,687,653.88	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,7765,400.00 1,02,900.00 459,100.00 3,093,400.00 1,140,200.00 1,140,200.00 1,140,200.00 1,051,400.00 8,093,400.00	(984,500.00) 20,346.79 50,968.00 36,076.18 (1,759,100.00) (3,457,419.24) (2,046,961.68) 23,458.81 104,707.00 (3,926,600.00) (7,377,797.29) 158,567.87 259,980.00 319,300.00 (122,400.00) (1,730,240.00 (13,594,253.88)	399,500.0 86,200.0 65,300.0 48,400.0 4,246,000.0 1,337,000.0 94,600.0 3,035,400.0 5,024,900.0 222,500.0 309,400.0 409,100.0 79,600.0 79,600.0 2,109,100.0 478,200.0 -
	12020114 12020115 12020116 12020117 12020118 12020120 12020120 12020122 12020123 12020124 12020125 12020126 12020126 12020127 12020129 12020130 12020137 12020138 12020139 12020139	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker'S Permits Hunting Permits Produce Buying Licenses Animal Health Certificate Licenses Abbattoin/Slaughter Licenses Renewal of Fisher Licenses Hiring Services Borehole Drilling Licenses Cinematograph Licenses Cinematograph Licenses Motor Cycle Licence Hackney Permit Licence Buki Cigarettes Licence Auctioneer Licence	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00 1,081,200.00 122,400.00 122,400.00 5,321,160.00 2,321,637,653.88	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00 1,081,200.00 122,400.00 21,687,653.88	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,7765,400.00 102,900.00 459,100.00 3,093,400.00 1,140,200.00 1,140,500.00 7,051,400.00 8,093,400.00	(984,500.00) 20,346.79 50,968.00 36,076.18 (1,759,100.02) (2,046,961.68) 23,458.81 104,707.00 (3,926,600.00) (7,377,797.29) 158,567.87 2259,980.00 319,300.00 (122,400.00) 1,730,240.00 (13,594,253.88)	399,500.0 86,200.0 65,300.0 48,400.0 1,337,000.0 94,600.0 3,035,400.0 5,024,900.0 222,500.0 309,400.0 409,100.0 79,600.0 2,109,100.0 478,200.0 - - -
	12020114 12020115 12020116 12020117 12020118 12020120 12020120 12020121 12020122 12020123 12020124 12020125 12020126 12020126 12020127 12020130 12020130 12020138 12020138	Brickmaking, Etc License Cart Licenses Dane Gun Licenses Cattle Dealer Licenses Dried Fish & Meat Licenses Pet (Dog) Licenses Fishing Permits Hawker'S Permits Produce Buying Licenses Animal Health Certificate Licenses Abbattoin/Slaughter Licenses Renewal of Fisher Licenses Hiring Services Borehole Drilling Licenses Cinematograph Licenses Liquor Licenses Motor Cycle Licence Hackney Permit Licence Buki Cigarettes Licence	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,561.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00 1,081,200.00 122,400.00 5,321,160.00 2,21,667,653.88	1,008,000.00 69,053.21 172,632.00 122,223.82 1,801,200.00 5,222,819.24 3,226,661.68 79,441.19 354,393.00 7,020,000.00 8,877,797.29 536,932.13 880,220.00 1,081,200.00 122,400.00 15,321,160.00 21,687,653.88	23,500.00 89,400.00 223,600.00 158,300.00 42,100.00 1,765,400.00 1,7765,400.00 1,02,900.00 459,100.00 3,093,400.00 1,140,200.00 1,140,200.00 1,140,200.00 1,051,400.00 8,093,400.00	(984,500.00) 20,346.79 50,968.00 36,076.18 (1,759,100.00) (3,457,419.24) (2,046,961.68) 23,458.81 104,707.00 (3,926,600.00) (7,377,797.29) 158,567.87 259,980.00 319,300.00 (122,400.00) (1,730,240.00 (13,594,253.88)	399,500.0 86,200.0

	120204	FEES - GENERAL					
2E	120204	Trade Union Fees				-	
	12020404	Contractor Registration Fees	868,366.01	868,366.01	1,124,800.00	256.433.99	41,300.00
	12020417	Marriage/ Divorce Fees	122,400.00	122,400.00	158,600.00	36,200.00	18,300.00
	12020418	Attestation of Bachelorhood & Spinsterhood Fees	122,400.00	122,400.00	130,000.00	30,200.00	10,300.00
	12020419	Disinfection of Produce Fees	86,028.79	86,028.79	111,400.00	25,371.21	13,000.00
	12020426	Court Summons Fees	28,568,480.65	28,568,480.65	7,006,500.00	(21,561,980.65)	468,700.00
	12020427	Tender Fees	710,300.00	710,300.00	920,100.00	209,800.00	32,900.00
	12020436	Bill Board Advertisement Fees	3,752,892.00	3,752,892.00	4,861,400.00	1,108,508.00	186,400.00
	12020440	Medical Consultancy Fees		-	-	-	-
	12020441	Laboratory Fees	11,711,967.61	11,711,967.61	5,171,200.00	(6,540,767.61)	450,700.00
	12020442	Association Fees	112,586.76	112,586.76	145,800.00	33,213.24	16,900.00
	12020443	Birth & Death Registration Fees	1,484,890.32	1,484,890.32	1,923,500.00	438,609.68	85,700.00
	12020444	Burial Fees	580,500.00	580,500.00	752,000.00	171,500.00	19,900.00
	12020445	Change of Ownership Fees	-	-	-	-	499,100.00
	12020446	Agricultural/Vetinary Services Fees		-	-	-	-
	12020448	Development Levies		-	-	-	-
	12020449	Business/Trade Operating Fees	13,044,934.54	13,044,934.54	16,897,900.00	3,852,965.46	16,145,800.00
	12020450	Inspection Fees			-		25,900.00
	12020450	Timber & Forest Fees	6,920,300.12	6,920,300.12	1,964,300.00	(4,956,000.12)	20,000.00
			0,320,300.12		1,304,300.00	(4,500,000.12)	-
	12020453	Applications Fees		-		-	-
	12020454	Parking Fees		-	-	-	69,400.00
	12020455	Learning Driving Test Fees		-	-	-	-
	12020456	Wharf Landing Fees	-	-	-	-	-
	12020457	Entertaiment, Drumming and Temporary Both Permit Fees		-	-	-	-
	12020458	Control of Noise Permit Fees	-	-	-	-	-
	12020459	Naming of Street Registration Fees	-	-	-	-	-
	12020460	Tent At Sea Beech Permit Fees	-	-	-	-	-
	12020461	Beggars Minstrel Fees	<u> </u>	-	-	-	-
	12020461	Open Air Preaching Permit Fees		-	-	-	-
	12020463	Dislodging of Septic Tank Charges				-	-
	12020464	Night Soil Disposal/Depot Fees		-	-	-	-
	12020465	Registration of Night Soil Contractors Fees		-	-	-	-
	12020466	Vault Fees		-	-	-	-
	12020467	Sand Dredging Fees		-	-	-	-
		FEES TOTAL	67,963,646.80	67,963,646.80	41,037,500.00	(26,926,146.80)	18,074,000.00
2F	120205	FINES - GENERAL					
21	12020501	Towing of Vehicle Fines and Fees	6,076,301.10	6,076,301.10	1,871,000.00	(4,205,301.10)	7,851,800.00
	12020502	Fines on Overdue Lost Library Books	-	-	-	-	7,001,000.00
						-	-
	12020503	Impounding of Animals Fines	-	-	- 1.871.000.00	(4.205.301.10)	5,234,600.00
		FINES TOTAL	6,076,301.10	6,076,301.10	1,671,000.00	(4,205,301.10)	13,086,400.00
2G	120206	SALES - GENERAL	-	-	-	-	-
	12020601	Sales of Journal & Publications		-	-	-	-
	12020603	Sales of ID Cards	-	-	-	-	803,600.00
	12020604	Sales of Stores/Scraps/Unservicable Items			-		7,862,600.00
				-	-	-	7,002,000.00
	12020605	Sales of Vaccines			-	-	-
	12020607	Sales of Consultancy Registration Forms		-	-	-	-
	12020608	Sales of Improved Seeds/Chemical		-	-	-	1,726,700.0
	12020609	Proceeds from Sales of Farm Produce		-	-	-	1,607,300.0
	12020610	Proceeds from Sales of Goods By Public Auctions	-	-	-	-	1,413,500.0
	12020611	Proceeds from Sales of Govt. Vehicles	-	-	-	-	1,308,500.0
	12020612	Proceeds from Sales of Drugs and Medications	-	-	-	-	-
	12020614	Sales of Govt. Buildings		-	-	-	-
		Sales of Uniforms		-	-	-	-
	12020615						44 700 000 0
	12020615	SALES TOTAL	· ·	·	-	•	14,722,200.00
		SALES TOTAL	· · ·	-			
2H	120207	SALES TOTAL EARNINGS -GENERAL			-	-	-
2H	120207 12020701	SALES TOTAL EARNINGS -GENERAL Earnings from Consultancy Services		-	-	-	-
2H	120207 12020701 12020702	SALES TOTAL EARNINGS -GENERAL Earnings from Consultancy Services Earnings from Laboratory Services			-	-	413,700.0
2H	120207 12020701 12020702 12020703	SALES TOTAL EARNINGS -GENERAL Earnings from Consultancy Services Earnings from Laboratory Services Earnings from Hire of Plants & Equipment		-	-	-	413,700.0
2H	120207 12020701 12020702	SALES TOTAL EARNINGS -GENERAL Earnings from Consultancy Services Earnings from Laboratory Services Earnings from Hire of Plants & Equipment Earnings from the Use of Govt. Vehicles		- []	- - -		-
2H	120207 12020701 12020702 12020703	SALES TOTAL EARNINGS -GENERAL Earnings from Consultancy Services Earnings from Laboratory Services Earnings from Hire of Plants & Equipment			- - - -		413,700.0
2H	120207 12020701 12020702 12020703 12020704	SALES TOTAL EARNINGS -GENERAL Earnings from Consultancy Services Earnings from Laboratory Services Earnings from Hire of Plants & Equipment Earnings from the Use of Govt. Vehicles Earnings from the Use of Govt. Halls		- - - - -			413,700.0
2H	120207 12020701 12020702 12020703 12020704 12020705 12020706	SALES TOTAL EARNINGS -GENERAL Earnings from Consultancy Services Earnings from Laboratory Services Earnings from Hire of Plants & Equipment Earnings from the Use of Govt. Vehicles Earnings from the Use of Govt. Halls Earnings from Toll Gates		- - - - - - -			413,700.0
2H	120207 12020701 12020702 12020703 12020704 12020705 12020706 12020707	SALES TOTAL EARNINGS -GENERAL Earnings from Consultancy Services Earnings from Laboratory Services Earnings from Hire of Plants & Equipment Earnings from the Use of Govt. Vehicles Earnings from the Use of Govt. Halls Earnings from Toll Gates Earnings from Medical Services					413,700.0
2H	120207 12020701 12020702 12020703 12020704 12020705 12020706 12020707 12020708	SALES TOTAL EARNINGS -GENERAL Earnings from Consultancy Services Earnings from Laboratory Services Earnings from Hire of Plants & Equipment Earnings from the Use of Govt. Vehicles Earnings from the Use of Govt. Halls Earnings from Toll Gates Earnings from Medical Services Earnings from Agricultural Produce					413,700.0 - - - -
2H	120207 12020701 12020702 12020703 12020704 12020705 12020706 12020707 12020708 12020709	SALES TOTAL EARNINGS -GENERAL Earnings from Consultancy Services Earnings from Laboratory Services Earnings from Hire of Plants & Equipment Earnings from the Use of Govt. Vehicles Earnings from the Use of Govt. Vehicles Earnings from Toll Gates Earnings from Medical Services Earnings from Tourism/Culture/Arts Centres					413,700.0
2H	120207 12020701 12020702 12020703 12020704 12020705 12020706 12020707 12020708 12020709 12020709	SALES TOTAL EARNINGS -GENERAL Earnings from Consultancy Services Earnings from Laboratory Services Earnings from Laboratory Services Earnings from Hire of Plants & Equipment Earnings from the Use of Govt. Vehicles Earnings from the Use of Govt. Vehicles Earnings from Toll Gates Earnings from Medical Services Earnings from Tourism/Culture/Arts Centres Earnings from Guest Houses					413,700.0(- - - - - - - - - - - - - - - - - - -
2H	120207 12020701 12020702 12020703 12020704 12020705 12020705 12020707 12020708 12020709 12020710 12020710	SALES TOTAL EARNINGS -GENERAL Earnings from Consultancy Services Earnings from Laboratory Services Earnings from Laboratory Services Earnings from Hire of Plants & Equipment Earnings from the Use of Govt Vehicles Earnings from the Use of Govt Halls Earnings from Toll Gates Earnings from Medical Services Earnings from Tourism/Culture/Arts Centres Earnings from Guest Houses Earnings from Commercial Activities				- - <t< td=""><td>413,700.00</td></t<>	413,700.00
2H	120207 12020701 12020702 12020703 12020704 12020705 12020706 12020707 12020708 12020709 12020709	SALES TOTAL EARNINGS -GENERAL Earnings from Consultancy Services Earnings from Laboratory Services Earnings from Laboratory Services Earnings from Hire of Plants & Equipment Earnings from the Use of Govt. Vehicles Earnings from the Use of Govt. Vehicles Earnings from Toll Gates Earnings from Medical Services Earnings from Tourism/Culture/Arts Centres Earnings from Guest Houses					413,700.00

		NOTES TO THE FINAN					
21	120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	-	-	-
	12020801	Rent on Govt.Quarters	-	-	-	-	-
	12020802	Rent on Govt.offices		-	-	-	-
	12020803	Rent on Govt Buildings			-	-	-
	12020804	Rent on Conference Centres		-	-	-	-
	12020805	Rent on Building At Aerodromes	-	-	-	-	-
	12020000	RENT ON GOVERNMENT BUILDINGS TOTAL					
		RENT ON GOVERNMENT BUILDINGS TOTAL	· · · ·	· ·		•	
2J	120209	RENT ON LAND & OTHERS - GENERAL		-	-	-	-
	12020901	Rent on Govt. Land	-	-	-	-	-
	12020903	Rents & Premium on the Allocation of Land	-	-	-	-	-
	12020904	Rents of Plots & Sites Services Programme		-	-	-	-
	12020905	Lease Rental		-	-	-	-
	12020906	Rents on Govt. Properties		-	-	-	-
	12020300	RENT ON LAND & OTHERS TOTAL					
		RENT ON LAND & OTHERS TOTAL	· · ·	-	•	<u> </u>	•
2K	120210	REPAYMENTS - GENERAL	-	-	-	-	-
	12021002	Motor Vehicle Advances	-	-	-	-	-
	12021003	Bicycle Advances (Principal)		-	-	-	-
	12021004	Motor Vehicle Refurbishing Loan		-	-	-	-
	12021005	House Refurbishing Loan		-		-	-
	12021005	Refunds			-	-	-
	12021000	REPAYMENTS TOTAL		-	-	-	-
			•		· ·	-	•
2L	120211	INVESTMENT INCOME	-	-	-	-	-
	12021101	Operating Surplus	-	-	-	-	-
	12021102	Dividend Received		-	-	-	-
	12021103	Other Investment Income		-	-	-	-
	02.100						
					· · ·	-	-
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2M	120212	INTEREST EARNED	· ·	-	-	-	-
	12021201	Motor Vehicle Advances		-	-	-	-
	12021202	Bicycle Advances (Interest)		-	-	-	-
	12021203	Refurbishing Loan	-	-	-	-	-
	12021204	Furniture Loan		-	-	-	-
	12021205	Interest on Housing Loan		-		-	-
	12021200	Interest on Loans to States	<u> </u>	-	-	-	-
					-		
	12021207	Interest on Loans to Lgas					
	12021208	Interest on Loans to Government Owned Companies	-	-	-	-	-
	12021209	Interest on Debenture Loans		-	-	-	-
	12021210	Bank Interest	-	-	-	-	-
	12021211	Gains on Foreign Exchange		-	-	-	-
		INTEREST EARNED TOTAL			•	-	
		INTEREST EARNED TOTAL		•	•	-	-
20	120214						•
20	120214	RATES		-	-	-	-
20	12021401	RATES Tenement Rate		-	- -	- -	- 13,086,400.00
20	12021401 12021402	RATES Tenement Rate Penalty For Tenement Rate		- - - -	- - - -	-	- 13,086,400.00 -
20	12021401 12021402 12021403	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate		-	- -	- -	-
20	12021401 12021402	RATES Tenement Rate Penalty For Tenement Rate		- - - -	- - - -	-	- 13,086,400.00 -
20	12021401 12021402 12021403	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate		- [-] -] -]		- - - - -	13,086,400.00
20	12021401 12021402 12021403 12021404	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent		- - - - - -		- - - - - - - - -	- 13,086,400.00 - -
20	12021401 12021402 12021403 12021404 12021405	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate		- - - - - -			- 13,086,400.00 - - - - -
20	12021401 12021402 12021403 12021404 12021405	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		- 13,086,400.00 - -
	12021401 12021402 12021403 12021404 12021405 12021406	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL					- 13,086,400.00 - - - - 13,086,400.00
20 22 22	12021401 12021402 12021403 12021404 12021405 12021406 120215	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS					13,086,400.00 - - - 13,086,400.00
	12021401 12021402 12021403 12021404 12021405 12021406 120215 12021501	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings					13,086,400.00 - - - 13,086,400.00 - -
	12021401 12021402 12021403 12021404 12021405 12021406 12021406 1202150 12021501 12021502	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments					13,086,400.00 - - - 13,086,400.00
	12021401 12021402 12021403 12021404 12021405 12021406 12021406 1202150 12021501 12021502 12021503	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices					13,086,400.00 - - - 13,086,400.00 - -
	12021401 12021402 12021403 12021404 12021405 12021406 12021406 1202150 12021501 12021502	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments					- 13,086,400.00 - - - - - - - - - - - - - - - - -
	12021401 12021402 12021403 12021404 12021405 12021406 12021406 1202150 12021501 12021502 12021503	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices	Image: state				13,086,400.00
	12021401 12021402 12021403 12021404 12021405 12021405 12021406 120215 01 12021501 12021502 12021503 12021504	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate MiscellAneous MiscellAneous Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit	Image: state		- - - - - - - - - - - - - - - - - - -		- 13,086,400.00 - - - - 13,086,400.00 - - - - - - - - - - - - - - - - -
	12021401 12021402 12021403 12021404 12021405 12021405 12021406 120215 01 12021501 12021502 12021503 12021504	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate Marce State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate				• •	13,086,400.00 - - - - - - - - - - - - - - - - -
2P	12021401 12021402 12021403 12021404 12021405 12021406 1202150 12021501 12021502 12021502 12021504 12021504	RATES Tenement Rate Penalty For Tenement Rate Paras of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate MiSCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL			- - - - - - - - - - - - - - - - - - -		13,086,400.00 - - - - - - - - - - - - - - - - -
	12021401 12021402 12021403 12021404 12021405 12021405 12021406 120215 01 12021501 12021502 12021503 12021504	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate Marce State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate			- - - - - - - - - - - - - - - - - - -		13,086,400.00 - - - - - - - - - - - - - - - - -
2P	12021401 12021402 12021403 12021404 12021405 12021406 120215 12021501 12021502 12021503 12021504 12021505 13	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL			- - - - - - - - - - - - - - - - - - -		13,086,400.00 - - - - - - - - - - - - - - - - -
2P	12021401 12021402 12021403 12021404 12021405 12021406 120215 01 12021501 12021502 12021503 12021504 12021505 13 1301	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID AND GRANTS AID			- - - - - - - - - - - - - - - - - - -		13,086,400.00 - - - - - - - - - - - - - - - - -
2P	12021401 12021402 12021403 12021404 12021405 12021406 12021406 12021501 12021501 12021503 12021503 12021504 12021505 1301 130101	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID AND GRANTS AID DOMESTIC AIDS			- - - - - - - - - - - - - - - - - - -		13,086,400.00 - - - - - - - - - - - - - - - - -
2P	12021401 12021402 12021403 12021404 12021405 12021406 120215 01 12021501 12021502 12021503 12021504 12021505 13 1301	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID AND GRANTS AID			- - - - - - - - - - - - - - - - - - -		- 13,086,400.00 - - - - - - - - - - - - - - - - -
2P	12021401 12021402 12021403 12021404 12021405 12021406 12021406 12021501 12021501 12021503 12021503 12021504 12021505 1301 130101	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID AND GRANTS AID DOMESTIC AIDS			- - - - - - - - - - - - - - - - - - -		- 13,086,400.00 - - - - 13,086,400.00 - - - - - - - - - - - - -
2P	12021401 12021402 12021403 12021404 12021405 12021406 12021406 12021501 12021501 12021502 12021503 12021504 12021505 13 1301 1301011	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID AND GRANTS AID DOMESTIC AIDS Current Domestic Aids					- 13,086,400.00 - - - 13,086,400.00 - - - - - - - - - - - - -
2P	12021401 12021402 12021403 12021404 12021405 12021406 12021406 12021501 12021501 12021502 12021503 12021504 12021505 13 1301 1301011	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID DOMESTIC AIDS Current Domestic Aids Capital Domestic Aids					- - - - - - - - - - - - - -
2P 3 3A	12021401 12021402 12021403 12021404 12021405 12021406 12021501 12021501 12021502 12021503 12021504 12021505 1301 13010101 13010101 13010102	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate MisCelLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID OMESTIC AIDS Current Domestic Aids Capital Domestic Aids DOMESTIC AIDS TOTAL					13,086,400.00
2P	12021401 12021402 12021403 12021404 12021405 12021406 120215 01 12021501 12021502 12021503 12021504 12021505 13 1301 13010101 13010102 130102	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Incligene Certificate MISCELLANEOUS TOTAL AID AND GRANTS AID Current Domestic Aids Capital Domestic Aids DOMESTIC AIDS TOTAL FOREIGN AIDS					- 13,086,400.00 - - - 13,086,400.00 - - - - - - - - - - - - -
2P 3 3A	12021401 12021402 12021403 12021404 12021405 12021405 12021405 12021501 12021501 12021503 12021503 12021503 12021504 12021505 13 13010 13010101 13010102 1301020	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID AND GRANTS AID DOMESTIC AIDS Current Domestic Aids DomESTIC AIDS TOTAL FOREIGN AIDS Current Foreign Aids					- 13,086,400.00 - - - 13,086,400.00 - - - - - - - - - - - - -
2P 3 3A	12021401 12021402 12021403 12021404 12021405 12021406 120215 01 12021501 12021502 12021503 12021504 12021505 13 1301 13010101 13010102 130102	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID AND GRANTS Current Domestic Aids Capital Domestic Aids Capital Domestic Aids Current Foreign Aids Current Foreign Aids Capital Foreign Aids					- 13,086,400.00 - - - - 13,086,400.00 - - - - - - - - - - - - -
2P 3 3A	12021401 12021402 12021403 12021404 12021405 12021405 12021405 12021501 12021501 12021503 12021503 12021503 12021504 12021505 13 13010 13010101 13010102 1301020	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID AND GRANTS AID DOMESTIC AIDS Current Domestic Aids DomESTIC AIDS TOTAL FOREIGN AIDS Current Foreign Aids					- 13,086,400.00 - - - 13,086,400.00 - - - - - - - - - - - - -
2P 3 3A	12021401 12021402 12021403 12021404 12021405 12021405 12021405 12021501 12021501 12021503 12021503 12021503 12021504 12021505 13 13010 13010101 13010102 1301020	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID AND GRANTS Current Domestic Aids Capital Domestic Aids Capital Domestic Aids Current Foreign Aids Current Foreign Aids Capital Foreign Aids					
2P 3 3A 3B	12021401 12021402 12021403 12021404 12021405 12021406 1202150 12021501 12021502 12021503 12021503 12021503 12021504 12021505 13 1301 13010101 13010102 130102 13010202	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID DOMESTIC AIDS Current Domestic Aids Capital Domestic Aids Capital Domestic Aids Capital Foreign Aids Capital Foreign Aids Capital Foreign Aids FOREIGN AIDS					- 13,086,400.00 - - - - 13,086,400.00 - - - - - - - - - - - - -
2P 3 3A	12021401 12021402 12021403 12021404 12021405 12021406 12021406 12021501 12021502 12021502 12021503 12021504 12021505 1301 130101 13010101 13010102 13010201 13010201 13010202	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID DOMESTIC AIDS Current Domestic Aids Capital Domestic Aids Capital Domestic Aids Capital Foreign Aids DOMESTIC GRANTS					
2P 3 3A 3B	12021401 12021402 12021403 12021404 12021405 12021406 12021501 12021501 12021502 12021503 12021504 12021505 1301 13010101 13010101 13010102 13010201 13010201 13010202 13020301	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate MisCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID DOMESTIC AIDS Current Domestic Aids Capital Domestic Aids Capital Foreign Aids Current Domestic Grants					
2P 3 3A 3B	12021401 12021402 12021403 12021404 12021405 12021406 12021406 12021501 12021502 12021502 12021503 12021504 12021505 1301 130101 13010101 13010102 13010201 13010201 13010202	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate RATES TOTAL MISCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID AND GRANTS AID DOMESTIC AIDS Current Domestic Aids Capital Domestic Aids Capital Foreign Aids Capital Foreign Aids Capital Foreign Aids DOMESTIC GRANTS DOMESTIC GRANTS Current Domestic Grants Capital Domestic Grants Capital Domestic Grants					- 13,086,400.00 - - - - 13,086,400.00 - - - - - - - - - - - - -
2P 3 3A 3B	12021401 12021402 12021403 12021404 12021405 12021406 12021501 12021501 12021502 12021503 12021504 12021505 1301 13010101 13010101 13010102 13010201 13010201 13010202 13020301	RATES Tenement Rate Penalty For Tenement Rate Arreas of Tenement Rate Ground Rent Federal Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate State Government Grant in Lieu of Tenement Rate MisCELLANEOUS Mortuary Hearse and Cementry Earnings Recovery of Losses and Overpayments Payment in Lieu of Registration Notices Unclaimed Deposit Indigene Certificate MISCELLANEOUS TOTAL AID DOMESTIC AIDS Current Domestic Aids Capital Domestic Aids Capital Foreign Aids Current Domestic Grants					

						5	
3D	130204	FOREIGN GRANTS	-	-	-	-	-
	13020401	Current Foreign Grants	-	-	-	-	-
	13020402	Capital Foreign Grants	-	-	-	-	-
		FOREIGN GRANTS TOTAL					
4	14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-		-	
	1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	-	-		-	
	140101	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	-	-	-	-	-
	14010101	Transfer from CRF to CDF	-	-	-	-	-
		TRANSFER TO CDF TOTAL			· .		
5	1402	OTHER CAPITAL RECEIPTS					
3	140202	OTHER CAPITAL RECEIPTS		-			
	14020201	Other Capital Receipts to CDF		-	-		-
	14020201	Sale of Fixed Assets	-	-	-	-	-
	IHUZUZUZ	OTHER CAPITAL RECEIPTS TOTAL		-		-	-
		OTHER CAPITAL RECEIPTS TOTAL				•	-
6	1403	LOANS/ BORROWINGS RECEIPT					
			· ·	-		-	
6A	140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	-	-	-	-	-
	14030301	Domestic Loans/ Borrowings from Financial Institutions	-	-	-	-	-
	14030302	Domestic Loans/ Borrowings from Other Government Entities		-	-	-	-
	14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations		-	-	-	-
		DOMESTIC LOANS/ BORROWINGS TOTAL	· ·	•	· ·	· _ ·	
6B	140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	-	-	-	-	-
	14030201	International Loans/ Borrowings from Financial Institutions	-	-	-	-	-
	14030202	International Loans/ Borrowings from Other Government Entities	-	-	-	-	-
	14030203	International Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-	-
		INTERNATIONAL LOANS/ BORROWINGS TOTAL	-	-	-	-	-
7	1404	DEBT FORGIVENESS	-	-		-	
7A	140401	FOREIGN DEBT FORGIVENESS	-	-	-	-	-
	14040101	Foreign Debt Forgiveness	-	-	-	-	-
7B	140402	DOMESTIC DEBT FORGIVENESS	-	-	-	-	-
	14040201	Domestic Debt Forgiveness	-	-	-	-	-
		DEBT FORGIVENESS TOTAL	•	•	-	•	-
8	1407	EXTRAORDINARY ITEMS	-	-		-	
	140701	EXTRAORDINARY ITEMS	-	-	-	-	-
	14070101	Extraordinary Items	-	-	-	-	-
	14070102	Unspecified Revenue	-	-	-	-	-
		EXTRAORDINARY ITEMS TOTAL		-	-	-	-

NOTES		NOTES TO THE FIN DESCRIPTION	FDN	APPROVED	FINAL BUDGET	ACTUAL 2019	VARIANCE	ACTUAL 2018
NUIES	ECONOMIC CODE	DESCRIPTION	FUN			ACTUAL 2019	VARIANCE	ACTUAL 2018
				BUDGET 2019	2019			
				*	Ħ	Ħ	×	Ħ
	2	EXPENDITURES						
10	21	Personnel Cost	10					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	10A	388,220,487.06	278,220,487.06	277,904,848.45	315,638.61	273,658,694.57
	21010102	Overtime payments	10A	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	10A	59,645,693.60	2,145,693.60	2,063,809.52	81,884.08	43,621,422.15
	21010130	Salary Arrears	10A	-	-	-	-	-
	210201	Allowances	10B	175,128,166.04	10,625,519.21	-	10,625,519.21	31,318,458.12
	210202	Social Contributions	10C	-	-	-	-	-
		Personnel Cost Total		622,994,346.70	290,991,699.87	279,968,657.97	11,023,041.90	348,598,574.84
11	21020202	Government Contribution to Pension	11	-	-	-	-	-
40	000404		40					
12	220101	Social Benefits	12	-	· ·	-	-	-
13	2202	Overhead Cost						
	220201	Travels and Transport - General	13A	26,500,000.00	33,899,500.00	33,680,016.61	219,483.39	27,189,136.33
	220202	Utilities - General	13B	11,200,000.00	36,509,000.00	36,508,944.52	55.48	91,233,531.2
	220203	Materials and Supplies - General	13C	36,500,000.00	74,070,100.00	63,529,832.98	10,540,267.02	46,399,122.3
	220204	Maintenance Services - General	13D	42,200,000.00	56,228,000.00	43,409,884.54	12,818,115.46	5,337,753.79
	220205	Training - General	13E	48,000,000.00	13,863,000.00	13,857,814.88	5,185.12	67,373,795.63
	220206	Other Services - General	13F	78,500,000.00	133,330,000.00	128,520,029.80	4,809,970.20	32,540,241.80
	220207	Consulting and Professional Services	13G	42,000,000.00	20,204,000.00	20,082,789.67	121,210.33	28,978,431.80
	220208	Fuel and Lubricants	13H	20,800,000.00	4,228,210.00	4,224,683.25	3,526.75	1,829,492.57
	220209	Financial Charges	131	7,000,000.00	30,500,000.00	10,405,960.72	20,094,039.28	31,566.8
	220203	Miscellaneous Expenses	13J	51,500,000.00	11,482,820.00	11,441,018.35	41,801.65	90,821,866.22
	220210	Overhead Cost Total	150	364,200,000.00	414,314,630.00	365,660,975.33	48,653,654.67	
		Overnead Cost Total		304,200,000.00	414,314,030.00	303,000,973.33	40,033,034.07	391,734,938.60
14	2203	Loans and Advances						
	220301	Staff Loans and Advances	14A	2,000,000.00	-	<u> </u>	-	-
		Loans and Advances Total		2,000,000.00	•			· ·
15	2204	Grants and Contrbutions						
	220401	Local Grants and Contrbutions	15A	260,720,379.98	1,281,253,029.98	1,281,197,045.25	55,984.73	1,100,527,215.57
	220402	Foreign Grants and Contrbutions	15B		-	-	-	-
		Grants and Contrbutions Total		260,720,379.98	1,281,253,029.98	1,281,197,045.25	55,984.73	1,100,527,215.57
40	0005	Out-states						
16	2205 220501	Subsidies Subsidy to Government Owned Companies & Parastatals	16A	-	8,220,000.00	8,210,820.76	9,179.24	3,017,216.19
	220502	Subsidy to Private Companies	16B	-	-	-	-	-
		Subsidies Total		· .	8,220,000.00	8,210,820.76	9,179.24	3,017,216.19
17	2206	Public Debt Charges						
17		Foreign Interest/Discount - Treasury Bill	474					
	220601		17A	-	-	-	-	-
	220602	Domestic Interest/Discount	17B	-	-	-	-	8,636,415.96
	220603	Interest - Internal Public Debt	17C	116,610,189.99	123,310,000.00	72,308,442.57	51,001,557.43	-
		Public Debt Charges Total		116,610,189.99	123,310,000.00	72,308,442.57	51,001,557.43	8,636,415.96
18	2207	Transfers						
	220701	Transfers to Other Funds	18A	-	-	-	-	-
	220702	Transfers - Payments to Individuals	18B	-	-	-	-	-
		Transfers - Total		· .	· ·	· ·	•	·
19	220801	Below the Line Payments	19					
IJ	220001	BTL Payments Total	13		· ·			· ·
20	23	Capital Expenditure		070 (00 000 0				440.004.000
	230101	Purchase of Fixed Assets	20A	373,490,000.00	333,800.00	333,750.59	49.41	118,034,586.07
	230201	Construction/Provision of Fixed Assets	20B	312,543,839.29	212,915,109.99	85,018,207.53	127,896,902.46	171,793,890.98
	230301	Pababilitation/Panairs of Fixed Assats	200				3 / 7	

20C

20D

20E

230301

230401

230501

Rehabilitation/Repairs of Fixed Assets

Preservation of the Environment

Capital Expenditure Total

TOTAL EXPENDITURE

Acquisition of Non Tangible Assets

136,145,043.88

33,500,000.00

110,000,000.00

965,678,883.17

2,332,203,799.84

865,530.00

214,114,439.99

2,332,203,799.84

865,526.53

86,217,484.65

2,093,563,426.53

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NOTES TO THE FINANCIAL STATEMENTS CONT'D

6,525,719.44

296,354,196.49

2,148,868,557.65

3.47

127,896,955.34

238,640,373.31

	2	EXPENDITURE					
10	21	Personnel cost					
	2101	Salaries and Wages					
10A	210101	Salaries and Wages				-	-
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	388,220,487.06	278,220,487.06	277,904,848.45	315,638.61	273,658,694.
	21010101	Overtime Payments	-	-	-		210,000,001.
	21010102	Consolidated Revenue Charges - Salaries/Allowances	59.645.693.60	2,145,693.60	2,063,809.52	81,884.08	43,621,422.
	21010130	Salary Arrears	00,040,000.00	2,140,000.00	2,000,000.02	01,004.00	40,021,422.
	21010130		447.000.400.00	200.000.000	-	-	-
		TOTAL	447,866,180.66	280,366,180.66	279,968,657.97	397,522.69	317,280,116.
						-	
	ECONOMIC CODE	DESCRIPTION				-	
	2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS				-	
10B	210201	Allowances	175,128,166.04	10,625,519.21	-	10,625,519.21	31,318,458.
		TOTAL	175,128,166.04	10,625,519.21	-	10,625,519.21	31,318,458.
						-	
	22	OTHER RECURRENT COSTS				-	
13	2202	OVERHEAD COST				-	
10	ECONOMIC CODE	DESCRIPTION					
13A	220201	TRAVEL AND TRANSPORT - GENERAL					
IJА			7 050 000 00	1 550 000 00	4 520 504 04	17,475.16	11 400 004
	22020101	Local travels and transport: training	7,950,000.00	1,550,000.00	1,532,524.84	,	11,406,064.
	22020102	Local travels and transport: others	5,300,000.00	26,200,000.00	26,184,799.81	15,200.19	2,533,035.
	22020103	International travels & transport: training		700,000.00	620,004.02	79,995.98	3,360,725.
	22020104	International travels: others		669,500.00	669,469.20	30.80	1,994,595.
	22020105	Hotel Accommodation - Local	7,420,000.00	1,220,000.00	1,215,005.80	4,994.20	-
	22020106	Hotel Accommodation - International			-	-	-
	22020107	Hotel Accommodation - Local Training	5,830,000.00	960,000.00	954,647.42	5,352.58	-
	22020108	Hotel Accommodation - International Training			-	-	-
	22020109	Per Diems/Estacodes		2,600,000.00	2,503,565.52	96,434.48	7,894,716.
		TOTAL	26,500,000.00	33,899,500.00	33,680,016.61	219,483.39	27,189,136.
	ECONOMIC CODE	DESCRIPTION				-	
13B	220202	UTILITIES - GENERAL			_		
	22020201	Electricity Charges	2,600,000.00	36,116,000.00	36,115,950.73	49.27	91,233,531.
	22020201	Telephone Charges	2,000,000.00	00,110,000.00	00,110,000.10	-J.21	01,200,001.
	22020202	Internet Access Charges	-	-	-	-	
					-	-	-
	22020204	Satellite Broadcasting Access Charges			-	-	-
	22020205	Water Rates			-	-	-
	22020206	Sewerage Charges	4,920,000.00	275,100.00	275,095.65	4.35	-
	22020207	Leased Communication Lines			-	-	-
	22020208	Software Charges/License Renewal			-	-	-
	22020209	Interactive Learning			-	-	-
	22020210	Multiyear Traffic Order	3,680,000.00	117,900.00	117,898.14	1.86	
	22020211	Other Utility Charges			-	-	-
		TOTAL	11,200,000.00	36,509,000.00	36,508,944.52	55.48	91,233,531.
						-	
	ECONOMIC CODE	DESCRIPTION				-	
13C	220203	MATERIALS AND SUPPLIES - GENERAL			_	-	-
	22020301	Office Stationaries/Computer Consumables	9,275,000.00	1,775,000.00	1,518,757.25	256,242.75	2,071,739.
	22020302	Books	5,215,000.00	1,110,000.00	1,010,707.20	200,242.10	13,360,454.
			1 225 000 00	225 000 00	-	100 024 60	13,300,434.
	22020303	Newspapers	1,325,000.00	325,000.00	216,965.32	108,034.68	-
	22020304	Magazines and Periodicals		(0.000.000.00	-	-	-
	22020305	Printing of Non Security Documents		10,900,000.00	10,848,618.55	51,381.45	457,998.
	22020306	Printing of Security Documents			-	-	1,210,468.
		Drugs/Laboratory/Medical Supplies			-	-	13,740,690.
	22020307					-	-
	22020307 22020308	Field and Camping Materials Supplies					
		Field and Camping Materials Supplies Uniforms and Other Clothing			-	-	87,237.
	22020308 22020309	Uniforms and Other Clothing		19,400.000.00	- 19,312.735.98	- 87.264.02	
	22020308 22020309 22020310	Uniforms and Other Clothing Teachind Aids/Instructional Materials		19,400,000.00	19,312,735.98	87,264.02	
	22020308 22020309 22020310 22020311	Uniforms and Other Clothing Teachind Aids/Instructional Materials Food stuff/Cartering Materials Supplies			-	-	5,100,426.
	22020308 22020309 22020310	Uniforms and Other Clothing Teachind Aids/Instructional Materials	25,900,000.00	19,400,000.00 24,920,100.00 16,750,000.00	19,312,735.98 - 14,907,584.67 16,725,171.21	- 87,264.02 - 10,012,515.33 24,828.79	87,237. 5,100,426. - 7,252,960. 3,117,145.

NOTES TO THE FINANCIAL STATEMENTS	CONT'D
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10 2204 Manusco (Des Functs effects) 14770000 15.00000 1.01.25 2.242.07.4 5.37 220000 Namesco (Des functs) 6.330.000 1.020.000 <td< th=""><th></th><th></th><th>NOTES TO THE FINANCIAL</th><th></th><th></th><th>1 1⁄</th><th> </th><th></th></td<>			NOTES TO THE FINANCIAL			1 1 ⁄		
Subscription Mathemates of local hearing and space of a space space of a space of a space of a space space of a space of a sp	13D	ECONOMIC CODE	DESCRIPTION				-	
S20000 Manamod of the Funture 5.33.0000 1.07.00.00 1.05.2112 07.88 S20000 Manamod of the Edupre Resolution 8.445.000 1.327.0000 1.327.00000 1.327.000	130			14 770 000 00	15 600 000 00	12 147 026 55	2 542 072 45	5,337,753.7
ECCOMIC CODE ESCOPTION Image of the basing Parameter of the Conformation of the Conformat								0,007,700.7
Sign of the second of the Texpent of Lenstron A.440,000 S.550,000				6,330,000.00	1,037,000.00	1,036,521.12	4/8.88	-
Sector Sector<							-	-
2202045 Opt. Matematers of loads Image: Second Condition 25:703.88.45 10.88.03.44 2202048 Manness of Sonse Lpin Image: Second Condition Image: Sec						-	-	-
220000 Maneraze of Rohas International of Rohas Inte				8,440,000.00				-
2202048 Mannaco of basis Futurem Image: Additional program in the sector of the secto					35,959,000.00	25,770,366.46	10,188,633.54	-
Image: 220009 Materiance of Pailwig-Equiprets Image: 220041 Materiance of Communicate Equipmens Materiancer		22020407	Maintenance of Air Conditioners			-	-	-
2220110 Maneware of Stret Lipis Image: Stret Lipis Image: Stret Lipis 2220112 Maneware of Mane/Pacie Plauss 19.500.000 1.72.000.00 19.22.52.71 2.447.79 2220113 Mare Road Mane/Pacie Plauss 19.500.000 5.22.000.00 42.500.000 42.500.000 42.500.000 43.52.71 2.447.79 2200113 Mare Road Mane/Pacie Plauss 19.500.000 42.500.000 43.408.8454 12.81.155.8 5.327 ECONDMIC CODE DESCRPTION 42.200.000 42.500.000 42.500.000 42.500.000 43.585.16 2200502 Internation Training 20.1100.000 5.507.165.6 22.81.55 45.35 2200502 Description 43.500.000 5.507.165.6 22.81.55 47.37 2200504 Security Societis 41.400.000.0 128.500.000 122.500.000 48.500.00 22.500.000 5.507.165.6 22.81.15 48.500.000 125.500.000 125.500.000 125.500.000 125.500.000 125.500.000 125.500.000 125.500.000 125.500.000 125.500.000 125.500.000		22020408	Maintenance of Boats			-	-	-
Image: Section of the sectio		22020409	Maintenance of Railway Equipments			-	-	-
22021412 Mannementer of Meder/Shale Papes 10 550,000.0 17.255,21 2.447.30 2202143 Mannementer of Meder/Shale Papes 21(00.00) 42.30,000.0 43.550.04 53.225 101 TOTA. 42.20,000.00 43.500.01 43.498.8454 12.814.155.8 5377 112 220205 TOTA. 42.20,000.00 42.30.00.01 43.498.8454 12.814.155.8 5377 12 220205 Totaming General Papes 20.810,000.0 4.280.0010 4.280.0012 4.80.78 4.81.8 2200502 Internang 20.810,000.0 4.280.0010 9.950.0010 9.970.566 22.43.3 7.71.9 2200502 Internang Internang 20.810,000.0 9.950.0010 9.970.566 22.43.3 7.71.9 2200502 BescherPhanes 41.400,000.0 9.980.0010 13.850.0010 13.850.0010 13.850.0010 13.97.44.8 7.77.9 2200502 Other Strington Services 23.550.0010 5.170.0000 13.850.0010 14.90.0010 4.80.0010 22.98.010 1.95.98.42		22020410	Maintenance of Street Lights			-	-	-
Image: 2200412 Maneshare of Maneshare (Places) 19550000 17253521 2.447.9 2200413 Mare float Ministeria 2110000 4230000 4335000 43.498.845 5377 100 2200513 Mare float Ministeria 2100000 42.30000 43.498.8454 5377 101 220053 TRAINING GERERAL 20.500000 4.285.0001 4.280.0052 4.887.8 220053 Mare float Ministeria 20.500000 4.285.0001 3.877.468 4.887 220053 Manestant Ministeria 20.500000 4.285.0001 3.877.468 7.78 220053 Marestant Ministeria 27.150.0000 9.595.0000 9.597.866 2.2433 7.78 220054 Semina/Mickelops are Conference 27.150.0000 13.85.0000 13.857.468 7.77 119 20065 Searthy Senios 41.000.0000 13.85.0000 14.900.000 4.800.000 14.800.000 14.800.000 14.800.000 14.800.000 14.800.000 14.800.000 14.800.000 14.800.000 14.800.000 14.8		22020411	Maintenance of Communication Equipments			-	-	-
Z200413 More Read Valentance 2/10/2000 4/28/0000 342/89/204 8/3/205 INTAL CONUME CODE DESCRIPTION INTERNAL INTERNAL <td></td> <td>22020412</td> <td></td> <td>10 550 000 00</td> <td>1 730 000 00</td> <td>1 727 535 21</td> <td>2 464 79</td> <td>-</td>		22020412		10 550 000 00	1 730 000 00	1 727 535 21	2 464 79	-
International sector Internati								-
ECONOMIC CODE DESCRIPTION Image: Content of the second se								5,337,753.79
13E 22035 TRAINING CREIFBAL 1 <th1< th=""> 1 1 <th1< th=""></th1<></th1<>				12,200,000100	00,220,000.00	10,100,001.01	-	0,001,100110
13E 20203 TRAINING GENERAL Image							-	
2202501 Local Taining 20,810,000.00 4.250,000.00 4.280,108.22 4.800.78 33,84 2202502 Iterratings 27,180,000.00 9.957,705.65 294.34 4333 2202503 Other Taining 4000,000.00 13,857,015.65 294.34 23,851 2202504 Seminas Workshops and Conference 27,190,000.00 9.957,705.65 294.34 23,851 13F 2202665 Deter REINCE - GEREAL 44,00,000.00 13,857,941.85 5,161.51 6,171.71 2202060 Sensing Services 41,400,000.00 126,000,00.01 4,200							-	
2200502 Interestinal Training Interesti	13E					-	-	-
2200503 Other Tarings				20,810,000.00	4,295,000.00	4,290,109.22	4,890.78	38,514,893.30
220304 Seminars/Workshops and Conference 27, 190,000,00 9,987,000,00 9,987,000,00 13,867,814.88 5,195,12 67,737 ECOMOR CODE DESCRIPTION Image: Control of the service - GENERAL			v			-	-	4,538,834.83
22026/4 Seminers/Workshops and Conference 27,190,000,00 9,987,000,00 9,987,000,00 9,987,000,00 9,987,000,00 9,987,000,00 9,987,000,00 9,987,000,00 9,987,000,00 9,987,000,00 9,987,000,00 9,987,000,00 9,987,000,00 9,987,000,00 9,987,000,000,00 9,987,000,000 9,987,000,000 9,987,000,000,00 9,987,000,000,00 9,987,000,000,00 4,800,000,00,00 4,800,000,00,00 4,800,000,00,00 122,000,000,00 4,800,000,00,00 122,000,00,00 4,800,000,00,00 122,000,00,00 4,800,000,00 122,000,00,00 4,800,000,00 122,000,00,00 120,000,00,00 120,004,038 9,995,62 2,027,00 1,998,42 10,858 1,988,42 1,988		22020503	Other Trainings			-	-	438,339.2
UTAL 48,000,000,00 13,887,241.88 5,155.12 67,373 ISP 20206 OTHER SERVICE - GENERAL 1 <td< td=""><td></td><td>22020504</td><td></td><td>27,190,000.00</td><td>9,568,000.00</td><td>9,567,705.66</td><td>294.34</td><td>23,881,728.29</td></td<>		22020504		27,190,000.00	9,568,000.00	9,567,705.66	294.34	23,881,728.29
13F 220206 OTHER SERVICE - GENERAL Image: Constraint of the services Image: Constraint of the service Image: Conservice Image: Constraint of the service			TOTAL				5,185.12	67,373,795.63
13F 220216 OTHER SERVICE - GNERAL Image: Comparison of the services of the service o							-	
22020501 Security Services 41,400,000.00 126,800,000.00 122,000,000.00 4,800,000.00 28,566 22020502 Office Rent - 1 1 - - - - - - - - - - - - - - - -							-	
22202002 Office Fart Internal Part Internal Part </td <td>13F</td> <td></td> <td>OTHER SERVICE - GENERAL</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td>	13F		OTHER SERVICE - GENERAL			-	-	-
22202033 Residential Rent Image: Security Vote (Including Operations) Image: Security Vote Vote Vote Vote Vote Vote Vote Vote		22020601	Security Services	41,400,000.00	126,800,000.00	122,000,000.00	4,800,000.00	28,566,513.89
2202004 Security Vote (rotuding Operations) 2 2 4 - - - 2202005 Cleaning and Funigation Services 2 2 5,120,000,00 5,119,989,42 10.58 1,935 2202007 Rescue Service 6,550,000,00 1,410,000,00,38 9,959,62 2,037 2202070 TOTAL 78,500,000,00 133,330,000,00 128,520,028,39 4,869,970,20 32,240 13G 2202071 CONSULTING & PROFESSIONAL SERVICE - GENERAL - <td< td=""><td></td><td>22020602</td><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td></td<>		22020602				-	-	-
2202005 Cleaning and Fungation Services 22,850,000.00 5,119,000.00 5,119,000.00 5,119,000.00 1,400,040.38 9,959,62 2,037 2202006 Land Uses Charges 8,550,000.00 1,410,000.00 1,400,040.38 9,959,62 2,037 2202070 Rescues Service 78,550,000.00 133,330,000.00 128,520,072.80 4,689,770.20 32,540 130 2202071 Financial Consulting 20,000,000.00 10,000,000 9,916,549.99 83,415.01 14,333 22020710 Indemation Technology Consulting 5,000,000.00 10,000,000.00 9,916,549.99 83,415.01 14,333 22020710 Engineering Services		22020603	Residential Rent			-	-	-
2202005 Cleaning and Fungation Services 22,850,000.00 5,119,000.00 5,119,000.00 5,119,000.00 1,400,040.38 9,959,62 2,037 2202006 Land Uses Charges 8,550,000.00 1,410,000.00 1,400,040.38 9,959,62 2,037 2202070 Rescues Service 78,550,000.00 133,330,000.00 128,520,072.80 4,689,770.20 32,540 130 2202071 Financial Consulting 20,000,000.00 10,000,000 9,916,549.99 83,415.01 14,333 22020710 Indemation Technology Consulting 5,000,000.00 10,000,000.00 9,916,549.99 83,415.01 14,333 22020710 Engineering Services		22020604	Security Vote (Including Operations)			-	-	-
2200060 Land Uses Charges 8,50000 1,410,0000 1,400,040.38 9,958.62 2,007 200070 Rescue Service 78,600,0000 133,330,0000 128,250,028.00 4,889,970.20 32,240 136 200071 CONSULTING & PROFESSIONAL SERVICE - GENERAL		22020605		28.550.000.00	5.120.000.00	5.119.989.42	10.58	1,935,798.65
2202007 Rescue Service 2.037 TOTAL 778.500.000.00 13.33.000.00 128,520.028.80 4,899.970.20 32.540 ECONOMIC CODE DESCRIPTION 13.33.000.00 128,520.028.80 4,899.970.20 32.540 20200710 Financia Consulting Service - GENERAL -		22020606			., .,	-	-	-
Introduct Introduct <thintroduct< th=""> <thintroduct< th=""> <thi< td=""><td></td><td></td><td></td><td>8 550 000 00</td><td>1 410 000 00</td><td>1 400 040 38</td><td>9 959 62</td><td>2,037,929.26</td></thi<></thintroduct<></thintroduct<>				8 550 000 00	1 410 000 00	1 400 040 38	9 959 62	2,037,929.26
ECONMIC CODE DESCRIPTION Image: Consulting & PROFESSIONAL SERVICE - GENERAL Image: Consulting & Provide & Provid								32,540,241.80
136 220207 CONSULTING & PROFESSIONAL SERVICE - GENERAL Imanial Consulting 20.000.0000 10.000.000 9.916.584.99 83.415.01 14.383 22020701 Financial Consulting 5.000.000 1.000.0000 9.916.584.99 83.415.01 14.383 22020703 Legal Services 0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>							-	
22020701 Financial Consulting 20.000,000,00 10.000,000,00 9.916,684.99 88,415.01 14,383 22020702 Information Technology Consulting 5,000,000,00 - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td></td<>							-	
22020702 Information Technology Consulting 5,000,000.00	13G		CONSULTING & PROFESSIONAL SERVICE - GENERAL			-	-	-
22020703 Legal Services · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · · ·		22020701		20,000,000.00	10,000,000.00	9,916,584.99	83,415.01	14,393,265.42
22020704 Engineering Services Image: Construct of the construct of t		22020702	Information Technology Consulting	5,000,000.00	-	-	-	-
22020705 Architectural Services Image: Constraint of the constr		22020703	Legal Services	-	-	-	-	-
22020705 Architectural Services Image: Constraint of the constr		22020704	Engineering Services	-	-	-	-	-
22020706 Surveying Services · <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>8,752,615.76</td>						-	-	8,752,615.76
22020707 Agricultural Consulting 7,000,000.00 (,,,,,,,					-		-	
22020708 Medical Consulting Image: Medical Consulting<				7 000 000 00			-	
22020709 Other Consultancy Services 10,000,000 4,682,000.00 4,681,215.12 784.88 938 22020710 Auditing				1,000,000.00	-	-	-	1,510,421.47
22020710 Auditing 5,522,000.00 5,484,989.56 37,010.44 3,383 Image: Constant				10 000 000 00	-	-	- 70/ 00	938,342.42
TOTAL 42,000,000.00 20,204,000.00 20,082,789.67 121,210.33 28,978 Image: Construction of the second sec				10,000,000.00				
ECONOMIC CODE DESCRIPTION Image: content of the section of the sectio		22020710		40 000 000 00				3,383,786.71
13H220208FUEL AND LUBRICANTS - GENERALImage: Constant of the consta				42,000,000.00	20,204,000.00	20,082,789.67	121,210.33	28,978,431.80
13H 20208 FUEL AND LUBRICANTS - GENERAL Image: Constant of the conston the constant of the constant of the constant of the constant		ECONOMIC CODE	DESCRIPTION					
22020801 Motor Vehicle Fuel Cost 15,800,000.00 2,590,210.00 2,587,209.12 3,000.88 1,653 22020802 Other Transport Equipments Fuel Cost 175 22020803 Plant/Generator Fuel Cost 5,000,000.00 1,638,000.00 1,637,474.13 525.87 175 22020804 Aircraft Fuel Cost 5,000,000.00 1,638,000.00 1,637,474.13 525.87 175 22020805 Boat Fuel Cost 175 22020806 Cooking Gas/Fuel Cost 175 22020806 Cooking Gas/Fuel Cost 1529 </td <td>131</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	131							
22020802Other Transport Equipments Fuel CostImage: Cost of the cost	1911			15 800 000 00	2 500 210 00	2 587 200 12	3 000 88	1,653,992.85
22020803 Plant/Generator Fuel Cost 5,000,000.00 1,638,000.00 1,637,474.13 552.87 22020804 Aircraft Fuel Cost Image: Constant Consta				13,000,000.00	2,000,210.00	2,001,203.12	3,000.00	
22020804Aircraft Fuel CostIncome					-		-	175,499.72
22020805Boat Fuel CostImage: Cost Cost Cost CostImage: Cost Cost Cost Cost Cost Cost Cost Cost				5,000,000.00	1,030,000.00	1,03/,4/4.13	525.87	-
22020806 Cooking Gas/Fuel Cost Image: Construction of the cost Image: Cost						-		-
TOTAL 20,800,000.00 4,228,210.00 4,224,683.25 3,526.75 1,829 ECONOMIC CODE DESCRIPTION Image: Contract of the state of the sta						-		-
Image: Note of the system Im		22020806		20 000 000 00	1 220 240 00	-	- 0 E00 7E	4 000 400 57
131 20209 FINANCIAL CHARGES GENERAL Image: Constraints of the constraint				20,800,000.00	4,220,210.00	4,224,003.20	3,320.73	1,829,492.57
131 220209 FINANCIAL CHARGES GENERAL Image: Control of the control		ECONOMIC CODE	DESCRIPTION				-	
22020901 Bank charges (Other Than Interest) 7,000,000.00 30,500,000.00 10,405,960.72 20,094,039.28 31 22020902 Insurance Premium -	131					-	-	-
22020902 Insurance Premium Insurance Premium Insurance Premium 22020903 Loss on Foreign Exchange Insurance Premium Insurance Premium 22020904 Other CRF Bank Charges Insurance Premium Insurance Premium 22020904 Other CRF Bank Charges Insurance Premium Insurance Premium 22020905 Admin Charges (JAAC) Insurance Premium Insurance Premium				7 000 000 00	30,500 000 00	10,405,960,72	20,094,039,28	31,566.87
22020903 Loss on Foreign Exchange - <t< td=""><td></td><td></td><td></td><td>.,000,000.00</td><td>00,000,000.00</td><td></td><td></td><td>01,000.01</td></t<>				.,000,000.00	00,000,000.00			01,000.01
22020904 Other CRF Bank Charges - - 22020905 Admin Charges (JAAC) - -						-	-	
22020905 Admin Charges (JAAC)								
						-		-
TUTAL 7,000,000.00 30,500,000.00 10,405,960.72 20,094,039.28 31		22020303		7 000 000 00	20 500 000 00	-	-	31,566.87
					au 200 000 00	10.403.960.72	ZU.094.039.28	31.566.8/

	ECONOMIC CODE	DESCRIPTION				-	
13J	220210	MISCELLANEOUS EXPENSES - GENERAL			-	-	-
	22021001	Refreshment and Meals	5,775,000.00	946,000.00	945,641.31	358.69	46,492,602.2
	22021002	Honorarium and Sitting Allowance	7,700,000.00	1,733,500.00	1,733,425.31	74.69	15,406,908.6
	22021003	Publicity and Advertisements	1,925,000.00	315,220.00	315,213.77	6.23	9,964,621.6
	22021004	Medical Expenses - local			-	-	502,970.5
	22021006	Postage and Courier Services			-	-	-
	22021007	Welfare Packages	3,850,000.00	630,500.00	630,427.54	72.46	-
	22021008	Subscription to Professional Bodies			-	-	-
	22021009	Sporting Activities	4,620,000.00	756,600.00	756,513.05	86.95	6,177,949.4
	22021010	Direct Teaching and Laboratory Cost			-	-	-
	22021014	Annual Budget Expenses and Administration			-	-	-
	22021019	Medical Expenses - International			-	-	-
	22021020	Foreigh Scholarship Scheme		3,116,000.00	3,115,005.50	994.50	-
	22021021	Special Days/Celebrations	6,930,000.00	2,177,000.00	2,176,007.03	992.97	8,016,252.3
	22021022	Youth Corpers Allowance	5,000,000.00	-	-	-	-
	22021023	Development Plan Preparation Expenses	-	-	-	-	-
	22021024	Final Account Preparation Expenses	5,000,000.00	-	-	-	-
	22021025	Other Miscellaneous Expenses	3,000,000.00	508,000.00	507,929.77	70.23	4,260,561.2
	22021026	Monitoring and Evaluation	0,000,000.00		-		-
	22021020	Daily Rate Allowances	7,700,000.00	1,300,000.00	1,260,855.08	39,144.92	-
		TOTAL	51,500,000.00	11,482,820.00	11,441,018.35	41,801.65	90,821,866.2
			01,000,000.00	, TOL, VEU.UU	11,-11,010.00	1,001.00	50,0£ 1,000.Z
14	2203	LOANS AND ADVANCES				-	
14	ECONOMIC CODE	DESCRIPTION					
14A	220301	STAFF LOANS AND ADVANCES - GENERAL					
14A	220301		1 100 000 00				-
		Motor Cycle Advances	1,100,000.00		-		-
	22030102	Bicycle Advances			-	-	-
	22030103	Refurbishing Advances			-		-
	22030104	Correspondence Advances			-		-
	22030105	Spectacle Advances			-	-	-
	22030106	Motor Vehicle Advances			-	-	-
	22030107	Furnishing Advances			-		-
	22030108	Housing Loans	900,000.00	- ·	-	-	-
		TOTAL	2,000,000.00	· ·	•	•	•
15	2204	GRANTS AND CONTRIBUTIONS - GENERAL				- -	
	ECONOMIC CODE	DESCRIPTION					
15A	220401	LOCAL GRANTS AND CONTRIBUTIONS			-		-
	22040101	Grants to Other Government - Current			<u> </u>	-	_
	22040101	Grants to Other Government - Capital			<u> </u>	-	
	22040102	Grants to Local government - Current	9,625,000.00		<u> </u>		-
	22040103	Grants to Local Government - Capital	6,875,000.00		<u> </u>	-	-
	22040104	Grants to Government Owned Companies - Current	0,075,000.00		-	-	-
					-		-
	22040106	Grant to Government Owned Companies - Capital Grants to Private Companies - Current			-	-	-
	22040107	•			-	-	-
	22040108	Grants to Private Companies - Capital			-		-
	22040109	Grants to Communities/NGO's	5 500 000 00	74 0 40 750 00	-	-	-
	22040110	Contribution to State University	5,500,000.00	74,342,750.00	74,342,725.79	24.21	66,397,592.6
	22040111	Grants/Allocation to Development Areas	233,220,379.98	6,529,379.98	6,529,305.01	74.97	6,861,436.2
	22040112	Contribution to Traditional Councils		69,750,000.00	69,747,726.46	2,273.54	92,956,629.7
	22040113	Contribution to Ministry for Local Government Affairs	5,500,000.00	19,631,000.00	19,630,927.51	72.49	17,246,386.8
	22040115	Contribution to Local Government Education Authority		789,550,000.00	789,538,339.44	11,660.56	684,297,205.8
	22040116	Contribution to Primary Health Care Development Agency		234,680,000.00	234,673,266.58	6,733.42	166,618,614.2
	22040117	Contribution to Local government Staff Pension Board		67,554,900.00	67,545,865.30	9,034.70	47,782,243.6
	22040118	Contribution to Local Government Service Commission		14,890,000.00	14,868,545.16	21,454.84	13,279,518.5
	22040119	Contribution to Auditor General Local Government		4,325,000.00	4,320,344.00	4,656.00	5,087,587.8

16	2205	SUBSIDIES GENERAL				-	
	ECONOMIC CODE	DESCRIPTION				-	
16A	220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS			-	-	-
	22050101	Subsidy to Government Owned Companies			-	-	-
	22050102	Meals subsidy to Government Schools			-	-	-
	22050104	Petroleum Subsidy			-	-	-
	22050106	Agricultural Inputs Subsidy			-	-	838,270.00
	22050108	Religious Pilgrimage Subsidy		8,220,000.00	8,210,820.76	9,179.24	2,178,946.19
		TOTAL	•	8,220,000.00	8,210,820.76	9,179.24	3,017,216.19
	ECONOMIC CODE	DESCRIPTION				-	
16B	220502	SUBSIDY TO PRIVATE COMPANIES			-	-	-
	22050201	Subsidy to Private Companies			-	-	-
		TOTAL	· ·	<u> </u>	•	<u> </u>	
17	2206	PUBLIC DEBT CHARGES				-	
	ECONOMIC CODE	DESCRIPTION				-	
17A	220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL			-	-	-
	22060101	Foreign Interest/Discount - Treasury Bill			-	-	-
	22060102	Foreign Interest/Discount - Short term Borowings			-	-	-
		TOTAL	•	<u> </u>	•	-	
	ECONOMIC CODE	DESCRIPTION				-	
17B	220602	DOMESTIC INTEREST / DISCOUNT			-	-	-
	22060201	Domestic Interest/Discount - Treasury Bill			-	-	8,636,415.96
	22060202	Domestic Interest/Discount - Short term Borowings			-	-	-
	22060203	Settlement of Liabilities			-	-	-
		TOTAL	•	•	•	•	8,636,415.96
	ECONOMIC CODE	DESCRIPTION				-	
17C	220603	INSURANCE PREMIUM			-	-	-
	22060301	Interest - Internal Public Debt	116,610,189.99	123,310,000.00	72,308,442.57	51,001,557.43	-
		TOTAL	116,610,189.99	123,310,000.00	72,308,442.57	51,001,557.43	

	ECONOMIC CODE	NOTES TO THE FINANC	IAL STAT	EMENTS	CONTD		
20							
20 20A	23 230101	CAPITAL EXPENDITURE GENERAL PURCHASE OF FIXED ASSETS - GENERAL			-		
20A	230101	Purchase OF FIXED ASSE IS - GENERAL Purchase/Acquisition of Land	25.000.000.00	333,800.00	333,750.59	- 49.41	52,743,509.75
	23010101	Purchase of Office Building	10,000,000.00	333,000.00		43.41	319,852.72
	23010102	Purchase of Residential Buildings	10,000,000.00		-		
	23010104	Purchase of Motor Cycles	40,000,000.00		-	-	-
	23010105	Purchase of Motor Vehicles	26,000,000.00		-	-	32,561,610.78
	23010106	Purchase of Vans	16,000,000.00		-	-	-
	23010107	Purchase of Trucks	35,500,000.00		-	-	1,279,334.11
	23010108	Purchase of Buses	12,000,000.00		-	-	-
	23010109	Purchase of Sea Boats	1,500,000.00		-	-	-
	23010110	Purchase of Ships	3,000,000.00		-	-	-
	23010111	Purchase of Trains	-	-	-	-	-
	23010112	Purchase of Office Furniture and Fittings	16,500,000.00		-	-	6,452,238.93
	23010113	Purchase of Computers	13,000,000.00		-	-	2,901,703.85
	23010114	Purchase of Computer Printers	7,000,000.00		-	-	-
	23010115	Purchase of Photocopying Machines	4,000,000.00		-	-	-
	23010116	Purchase of Typewriters	2,000,000.00		-	-	-
	23010117	Purchase of Shredding Machines	4,000,000.00		-	-	858,228.81
	23010118	Purchase of Scanners	1,300,000.00		-	-	-
	23010119	Purchase of Power Generating Set	7,000,000.00		-	-	151,799.54
	23010120	Purchase of Canteen/ Kitchen Equipment	3,000,000.00		-	-	1,264,393.79
	23010121	Purchase of Residential Furniture	7,000,000.00		-	-	5,515,530.17
	23010122	Purchase of Health/Medical Equipment	7,000,000.00		-	-	4,781,195.90
	23010123	Purchase of Fire Fighting Equipment	7,000,000.00		-	-	-
	23010124	Purchase ofTeaching/Learning Aid Equipment	15,000,000.00		-	-	3,819,448.30
	23010125	Purchase of Library Books & Equipment	8,000,000.00		-	-	-
	23010126	Purchase of Sporting/Gaming Equipment	5,000,000.00		-	-	-
	23010127	Purchase of Agricultural Equipment/irrigation	15,000,000.00		-	-	1,240,812.32
	23010128	Purchase of Security Equipment	12,000,000.00		-	-	4,144,927.10
	23010129 23010130	Purchase of Industrial Equipment Purchase of Recreational Facilities	5,000,000.00 6,500,000.00		-	-	-
	23010130	Purchase of Air Navigational Equipment	4,770,000.00		-	-	-
	23010131	Purchase of Defense Equipment	4,770,000.00	<u> </u>	-		-
	23010132	Purchase of Surveying Equipment	13,000,000.00	-	-	-	-
	23010133	Purchase of Diving Equipment	13,000,000.00	<u> </u>			
	23010134	Kitting of Armed Forces Personnel			-		-
	23010135	Baam Salatuting and Ceremonials		-	-		
	23010137	Purchase of Ship Spare/maintenance	1,420,000.00	-	-	-	-
	23010138	Purchase of Aero Spares/Maintenance	-	-	-	-	-
	23010139	Purchase of fertalizer	30,000,000.00	-	-	-	-
		PURCHASE OF FIXED ASSETS -TOTAL	373,490,000.00	333,800.00	333,750.59	49.41	118,034,586.07
20B	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			-	-	-
	23020101	Construction/Provision of Office Buildings	8,389,810.01	-	-	-	-
	23020102	Construction/Provision of Residential Buildings	25,000,000.00		-	-	-
	23020103	Construction/Provision of Electricity	40,000,000.00	31,610,189.99	-	31,610,189.99	-
	23020104	Construction/Provision of Housing	-		-	-	-
	23020105	Construction/Provision of Water Facilities	28,500,000.00		-	-	6,025,610.27
	23020106	Construction/Provision of Hospital/Health Centers	40,000,000.00		-	-	-
	23020107	Construction/Provision of Public Schools	-	-	-	-	4,604,980.66
	23020110	Construction/Provision of Fire Fighting Stations	-	-	-	-	-
	23020111	Construction/Provision of Libraries	-		-	-	-
	23020112	Construction/Provision of Sporting Facilities	9,000,000.00	85,000,000.00	-	85,000,000.00	-
	23020113	Construction/Provision of Agricultural Facilities	85,000,000.00		-	-	-
	23020114	Construction/Provision of Roads	36,654,029.28	96,304,920.00	85,018,207.53	11,286,712.47	-
	23020115	Construction/Provision of Rail- ways	-	-	-	-	-
	23020116	Construction/Provision of Water -Ways	3,000,000.00	-	-	-	-
	23020117	Construction/Provision of Airport/Aerodromes	-	-	-	-	-
	23020118	Construction/Provision of Infrastructure	8,000,000.00	-	-	-	5,339,764.06
	23020119	Construction/Provision of Recreational Facilities	4,000,000.00	-	-	-	-
	23020122	Construction of Boundary Pillars/Right Ways	-	-	-	-	-
	23020123	Construction of Traffic Lights/Street Lights Construction of Markets/Parks	-	-	-	-	155,439,712.73
	100000404	COUSINGION OF MARKEIS/CAIKS	20,000,000.00	-	-	-	383,823.26
	23020124						
	23020125	Construction of Power generating Plants	-	-	-	-	-
			- 5,000,000.00	- -		-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

20C	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			-	-	-
	23030101	Rehabilitation/Repairs - Residential Building	12,000,000.00	865,530.00	865,526.53	3.47	3,386,316.54
	23030102	Rehabilitation/Repairs - Electricity	5,000,000.00	-	-	-	-
	23030103	Rehabilitation/Repairs - Housing	-	-	-	-	1,129,054.50
	23030104	Rehabilitation/Repairs - Water Facilities	23,285,043.88		-	-	-
	23030105	Rehabilitation/Repairs - Hospital/Health Centers	20,400,000.00		-	-	-
	23030106	Rehabilitation/Repairs - Public Schools	-	-	-	-	-
	23030109	Rehabilitation/Repairs - Fire Fighting Stations	-	-	-	-	-
	23030110	Rehabilitation/Repairs - Libraries	-	-	-	-	-
	23030111	Rehabilitation/Repairs - Sporting Facilities	3,000,000.00	-	-	-	136,989.08
	23030112	Rehabilitation/Repairs - Agricultural Facilities	17,000,000.00		-	-	-
	23030113	Rehabilitation/Repairs - Roads	-	-	-	-	-
	23030114	Rehabilitation/Repairs - Rail Ways	-	-	-	-	-
	23030115	Rehabilitation/Repairs - Water Ways	11,750,000.00		-	-	1,873,359.31
	23030116	Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-	-	-
	23030118	Rehabilitation/Repairs - Recreational Facilities	1,500,000.00	-	-	-	-
	23030119	Rehabilitation/Repairs - Air Navigational Equipment	-	-	-	-	-
	23030121	Rehabilitation/Repairs - Office Buildings	5,000,000.00	-	-	-	-
	23030122	Rehabilitation/Repairs - Boundaries	5,210,000.00	-	-	-	-
	23030123	Rehabilitation/Repairs - Traffic/Street Lights	-	-	-	-	-
	23030124	Rehabilitation/Repairs - Markets/parks	27,000,000.00		-	-	-
	23030125	Rehabilitation/Repairs - Power Generating Plants	5,000,000.00	-	-	-	-
	23030126	Rehabilitation/Repairs of Cemeteries			-	-	-
	23030127	Rehabilitation/Repairs -ICT Infrastructures			-	-	-
		REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	136,145,043.88	865,530.00	865,526.53	3.47	6,525,719.44
20D	230401	PRESERVATION OF THE ENVIRONMENT - GNENRAL			-		-
	23040101	Tree Planting	10,000,000.00		-	-	-
	23040102	Erosion & Flood Control	13,000,000.00		-	-	-
	23040103	Wild life Conservation	5,500,000,00	-	-	-	-
	23040104	Industrial Pollution Preservation & Control	2,000,000.00	-	-	-	-
	23040105	Water Pollution Prevention & Control	3,000,000.00	-	-	-	-
		PRESERVATION OF THE ENVIRONMENT - TOTAL	33,500,000.00	•		•	•
20E	230501	ACQUISITION OF NON TANGIBLE ASSETS			-		-
201	23050101	Research and Development	30.000.000.00		-	-	
	23050101	Computer Software Acquisition	20,000,000.00			_	
	23050102	Monitoring and Evaluation	10,000,000.00				
	23050103	Anniversaries/Celebration	50,000,000.00				
	23050104	Margin For Increase In Costs	00,000,000.00			-	
	23050107	Repayment of Capital Loan				-	
	20000120	ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	110,000,000.00	-	•	-	•
			005 070 000 17	044 444 400 00	00.047.404.05	407.000.055.04	000 054 400 40
		CAPITAL EXPENDITURE TOTAL	965,678,883.17	214,114,439.99	86,217,484.65	127,896,955.34	296,354,196.49

NOTES		2019	2018
21	CASH AND BANK BALANCES	*	*
	Cash Account Revenue	189,060.00	285,000.00
	Cash Account Main	201,730.00	
	UBA Bank Account Main	5,018,577.44	9,220.38
	UBA Bank Account Main	1,818.09	91,453.12
	Sterling Bank (Revenue Account)	59,173.04	182,960.54
		5,470,358.57	568,634.04
29	PUBLIC FUNDS		
	Statement of Income and Expenditure - Surplus/(Deficit	5,470,358.57	568,634.04
		5,470,358.57	568,634.04

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE

	DECODIDITION	ACTUAL 2019				
ECONOMIC CODE	DESCRIPTION	GROUP	LG	TOTAL		
		*	*	Ħ		
2202	OVERHEAD COST					
ECONOMIC	DESCRIPTION					
CODE						
220201	TRAVEL AND TRANSPORT - GENERAL					
22020101	Local travels and transport: training	230,732.91	1,319,267.09	1,550,000.00		
22020102	Local travels and transport: Others	1,344,436.38	24,855,563.62	26,200,000.0		
22020103	International travels & transport: training	620,004.02	79,995.98	700,000.0		
22020104	International travels: others	669,500.00	-	669,500.0		
22020105	Hotel Accommodation - Local	-	1,220,000.00	1,220,000.0		
22020106	Hotel Accommodation - International	-	-	-		
22020107	Hotel Accommodation - Local Training		960,000.00	960,000.0		
22020108	Hotel Accommodation - International Training		-	-		
22020100	Per Diems/Estacodes	2,503,565.52	96,434.48	2,600,000.0		
22020100	TOTAL	5,368,238.83	28,531,261.17	33,899,500.0		
		3,000,200.00	20,001,201.17	33,033,000.0		
ECONOMIC	DESCRIPTION					
CODE	DESCRIPTION					
220202	UTILITIES - GENERAL	-	-	-		
220202			-	-		
22020201	Electricity Charges		36,116,000.00	36,116,000.0		
	Telephone Charges	-	-	-		
22020203	Internet Access Charges	-	-	-		
22020204	Satellite Broadcasting Access Charges	-	-	-		
22020205	Water Rates	-	-	-		
22020206	Sewerage Charges		275,100.00	275,100.0		
22020207	Leased Communication Lines		-	-		
22020208	Software Charges/License Renewal	-	-	-		
22020209	Interactive Learning	-	-	-		
22020210	Multiyear Traffic Order	-	117,900.00	117,900.0		
22020211	Other Utility Charges	-	-	-		
	TOTAL	-	36,509,000.00	36,509,000.0		
ECONOMIC	DESCRIPTION					
CODE		-	-	-		
220203	MATERIALS AND SUPPLIES - GENERAL	-	-	-		
22020301	Office Stationaries/Computer Consumables	-	1,775,000.00	1,775,000.0		
22020302	Books	-	-	-		
22020303	Newspapers	-	325,000.00	325,000.0		
22020304	Magazines and Periodicals	-	-	-		
22020305	Printing of Non Security Documents	10,848,618.55	51,381.45	10,900,000.0		
22020306	Printing of Security Documents	_	-	-		
	Drugs/Laboratory/Medical Supplies	_	_	-		
22020307	Field and Camping Materials Supplies			-		
22020307 22020308				_		
22020308						
22020308 22020309	Uniforms and Other Clothing	- 10 312 735 08	- 87 26/ 02	19 /00 000 0		
22020308 22020309 22020310	Uniforms and Other Clothing Teachind Aids/Instructional Materials	- 19,312,735.98	87,264.02	- 19,400,000.0		
22020308 22020309 22020310 22020311	Uniforms and Other Clothing Teachind Aids/Instructional Materials Food stuff/Cartering Materials Supplies	-	-	- 19,400,000.0 - -		
22020308 22020309 22020310	Uniforms and Other Clothing Teachind Aids/Instructional Materials	- 19,312,735.98 - 947,584.67 2,135,336.27	- 87,264.02 - 23,972,515.33 14,614,663.73	- 19,400,000.0 - 24,920,100.0 16,750,000.0		

ECONOMIC CODE	DESCRIPTION		-	
220204	MAINTENANCE SERVICES GENERAL	-	-	-
22020401	Maintenance of Motor Vehicles/Transport Equipment	1,279,377.26	14,410,622.74	15,690,000.
	Maintenance of Office Furniture	_	1,037,000.00	1,037,000.
	Maintenance of Office Building/Residential Qtrs		1,001,000.00	1,007,000.
		-	-	
	Maintenance of Office/IT Equipment	-	-	
	Maintenance of Plant and Generators	-	1,382,100.00	1,382,100
22020406	Other Maintenance Services	-	35,959,000.00	35,959,000
22020407	Maintenance of Air Conditioners	-	-	
22020408	Maintenance of Boats	-	-	
22020409	Maintenance of Railway Equipments	-	-	
	Maintenance of Street Lights	_	_	
	Maintenance of Communication Equipments	-		
			-	4 700 000
	Maintenance of Market/Public Places	-	1,730,000.00	1,730,000
	Minor Road Maintenance	-	429,900.00	429,900
	TOTAL	1,279,377.26	54,948,622.74	56,228,000
ECONOMIC CODE	DESCRIPTION			
220205	TRAINING GENERAL	-	-	
	Local Training	882,525.56	3,412,474.44	4,295,000
	International Training	002,020.00	0,712,717,77	7,200,000
	·	-	-	
	Other Trainings	-	-	
	Seminars/Workshops and Conference	6,309,132.15	3,258,867.85	9,568,000
	TOTAL	7,191,657.71	6,671,342.29	13,863,000
ECONOMIC	DESCRIPTION			
CODE		-	-	
220206	OTHER SERVICE - GENERAL	-	-	
	Security Services	120,000,000.00	6,800,000.00	126,800,000
	Office Rent	120,000,000.00	0,000,000.00	120,000,000
		-	-	
	Residential Rent	-	-	
	Security Vote (Including Operations)	-	-	
22020605	Cleaning and Fumigation Services	445,000.79	4,674,999.21	5,120,000
22020606	Land Uses Charges	-	-	
22020607	Rescue Service	-	1,410,000.00	1,410,000
	TOTAL	120,445,000.79	12,884,999.21	133,330,000
ECONOMIC	DESCRIPTION			
CODE		-	-	
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	_	_	
22020701	Financial Consulting	6,641,636.74	3,358,363.26	10,000,000
	Information Technology Consulting	_		,,
	Legal Services	-	-	
	•		-	
	Engineering Services	-	-	
	Architectural Serivces	-	-	
	Surveying Services	-	-	
	Agricultural Consulting	-	-	
22020708	Medical Consulting	-	-	
	Other Consultancy Services	2,225,003.93	2,456,996.07	4,682,000
	Auditing	4,338,757.67	1,183,242.33	5,522,000
	TOTAL	13,205,398.34	6,998,601.66	20,204,000
ECONOMIC CODE	DESCRIPTION	_	_	
	FUEL AND LUBRICANTS - GENERAL	-		
	Motor Vehicle Fuel Cost		2,590,210.00	2,590,210
		-	2,000,210.00	2,030,210
	Other Transport Equipments Fuel Cost	-	-	1 000 000
	Plant/Generator Fuel Cost	-	1,638,000.00	1,638,000
	Aircraft Fuel Cost	-	-	
22020805	Boat Fuel Cost	-	-	
22020806	Cooking Gas/Fuel Cost	-	-	

ECONOMIC CODE	DESCRIPTION	_	_	-
220209	FINANCIAL CHARGES GENERAL	-	-	-
22020901	Bank charges (Other Than Interest)	29,259,994.67	1,240,005.33	30,500,000.0
22020902	Insurance Premium	-	-	-
22020903	Loss on Foreign Exchange	-	-	-
22020904	Other CRF Bank Charges	-	-	-
22020905	Admin Charges (JAAC)	-	-	-
	TOTAL	29,259,994.67	1,240,005.33	30,500,000.
ECONOMIC CODE	DESCRIPTION	<u> </u>	-	-
220210	MISCELLANEOUS EXPENSES - GENERAL	-	-	-
22021001	Refreshment and Meals	-	946,000.00	946,000.
22021002	Honorarium and Sitting Allowance	472,570.23	1,260,929.77	1,733,500.
22021003	Publicity and Advertisements	-	315,220.00	315,220.
22021004	Medical Expenses - local	-	-	-
22021006	Postage and Courier Services	-	-	-
22021007	Welfare Packages	-	630,500.00	630,500.
22021008	Subscription to Professional Bodies	-	-	-
22021009	Sporting Activities	-	756,600.00	756,600.
22021010	Direct Teaching and Laboratory Cost	-	-	-
22021014	Annual Budget Expenses and Administration	-	-	-
22021019	Medical Expenses - International	-	-	-
22021020	Foreigh Scholarship Scheme	3,116,000.00	-	3,116,000.
22021021	Special Days/Celebrations	222,500.39	1,954,499.61	2,177,000
22021022	Youth Corpers Allowance	-	-	•
22021023	Development Plan Preparation Expenses	-	-	
22021024	Final Account Preparation Expenses	-	-	-
22021025	Other Miscellaneous Expenses	16,687.53	491,312.47	508,000.
22021026	Monitoring and Evaluation	-	-	-
22021027	Daily Rate Allowances	-	1,300,000.00	1,300,000.
	TOTAL	3,827,758.15	7,655,061.85	11,482,820.
2203				
ECONOMIC CODE	LOANS AND ADVANCES DESCRIPTION	<u> </u>	- -	
220301	STAFF LOANS AND ADVANCES - GENERAL	-	-	
22030101	Motor Cycle Advances	-	-	
22030102	Bicycle Advances	-	-	
22030103				
22030103	Refurbishing Advances	-	-	-
	Refurbishing Advances Correspondence Advances	<u> </u>	-	-
22030104	Correspondence Advances			
22030104 22030105	Correspondence Advances Spectacle Advances		-	
22030104 22030105 22030106	Correspondence Advances Spectacle Advances Motor Vehicle Advances		-	
22030104 22030105 22030106 22030107	Correspondence Advances Spectacle Advances Motor Vehicle Advances Furnishing Advances	- - - -	- - -	-
22030104 22030105 22030106	Correspondence Advances Spectacle Advances Motor Vehicle Advances	- - - -	- - -	
22030104 22030105 22030106 22030107 22030108	Correspondence Advances Spectacle Advances Motor Vehicle Advances Furnishing Advances Housing Loans TOTAL	- - - -	- - -	
22030104 22030105 22030106 22030107 22030108 22030108 2204 ECONOMIC	Correspondence Advances Spectacle Advances Motor Vehicle Advances Furnishing Advances Housing Loans	- - - -	- - -	-
22030104 22030105 22030106 22030107 22030108 22030108 2204 ECONOMIC CODE	Correspondence Advances Spectacle Advances Motor Vehicle Advances Furnishing Advances Housing Loans TOTAL GRANTS AND CONTRIBUTIONS - GENERAL DESCRIPTION	- - - -	- - -	
22030104 22030105 22030106 22030107 22030108 22030108 2204 ECONOMIC CODE 220401	Correspondence Advances Spectacle Advances Motor Vehicle Advances Fumishing Advances Housing Loans TOTAL GRANTS AND CONTRIBUTIONS - GENERAL DESCRIPTION LOCAL GRANTS AND CONTRIBUTIONS	- - - -		-
22030104 22030105 22030106 22030107 22030108 22030108 220401 22040101	Correspondence Advances Spectacle Advances Motor Vehicle Advances Furnishing Advances Housing Loans TOTAL GRANTS AND CONTRIBUTIONS - GENERAL DESCRIPTION LOCAL GRANTS AND CONTRIBUTIONS Grants to Other Government - Current		- - -	-
22030104 22030105 22030106 22030107 22030108 22030108 22040 ECONOMIC CODE 220401 22040101 22040102	Correspondence Advances Spectacle Advances Motor Vehicle Advances Furnishing Advances Housing Loans TOTAL GRANTS AND CONTRIBUTIONS - GENERAL DESCRIPTION LOCAL GRANTS AND CONTRIBUTIONS Grants to Other Government - Current Grants to Other Government - Capital			
22030104 22030105 22030106 22030107 22030108 220401 22040101 22040102 22040103	Correspondence Advances Spectacle Advances Motor Vehicle Advances Furnishing Advances Housing Loans TOTAL GRANTS AND CONTRIBUTIONS - GENERAL DESCRIPTION LOCAL GRANTS AND CONTRIBUTIONS Grants to Other Government - Current Grants to Other Government - Capital Grants to Local government - Current	Image: Constraint of the sector of the se		· · · · · · · · · · · · · · · · · · ·
22030104 22030105 22030106 22030107 22030108 22030108 22040 ECONOMIC CODE 220401 22040101 22040102	Correspondence Advances Spectacle Advances Motor Vehicle Advances Furnishing Advances Housing Loans TOTAL GRANTS AND CONTRIBUTIONS - GENERAL DESCRIPTION LOCAL GRANTS AND CONTRIBUTIONS Grants to Other Government - Current Grants to Other Government - Capital	Image: sector		· · · · · · · · · · · · · · · · · · ·

2019 Financial Statements of Yola North Local Government Council

22040107	Grants to Private Companies - Current	-	-	
22040108	Grants to Private Companies - Capital	-	-	-
22040109	Grants to Communities/NGO's	-	-	-
22040110	Contribution to State University	-	74,342,750.00	74,342,750.0
22040111	Grants/Allocation to Development Areas	-	6,529,379.98	6,529,379.9
22040112	Contribution to Traditional Councils	-	69,750,000.00	69,750,000.0
22040113	Contribution to Ministry for Local Government Affairs	-	19,631,000.00	19,631,000.0
22040115	Contribution to Local Government Education Authority	-	789,550,000.00	789,550,000.0
22040116	Contribution to Primary Health Care Development Agency		,	,,
22010110	contribution to Finnary Field and Bevelopment Agency	_	234.680.000.00	234,680,000.0
22040117	Contribution to Local government Staff Pension Board	_	67,554,900.00	67,554,900.0
22040118	Contribution to Local Government Service Commission		14,890,000.00	14,890,000.0
22040119	Contribution to Auditor General Local Government	-	4,325,000.00	4,325,000.0
22010110		-	1,281,253,029.98	1,281,253,029.9
			, , , , , , , , , , , , , , , , , , , ,	
ECONOMIC	DESCRIPTION			
CODE	DECONAL HON	_	_	_
220402	FOREIGN GRANTS AND CONTRIBUTION	-	-	_
220402	TOTAL	-		
			-	
0005				
2205	SUBSIDIES GENERAL	-	-	-
	DESCRIPTION			
CODE		-	-	-
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES &			
	PARASTATALS	-	-	-
22050101	Subsidy to Government Owned Companies	-	-	-
22050102	Meals subsidy to Government Schools	-	-	-
22050104	Petroleum Subsidy	-	-	-
22050106	Agricultural Inputs Subsidy	-	-	-
22050108	Religious Pilgrimage Subsidy	8,220,000.00	-	8,220,000.0
	TOTAL	8,220,000.00	-	8,220,000.0
ECONOMIC	DESCRIPTION			
CODE		-	-	-
220502	SUBSIDY TO PRIVATE COMPANIES	-	-	-
22050201	Subsidy to Private Companies	-	-	-
	TOTAL	-	-	-
2206	PUBLIC DEBT CHARGES	-	-	-
ECONOMIC	DESCRIPTION			
CODE		-	-	-
220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL	-	-	-
22060101	Foreign Interest/Discount - Treasury Bill	-	-	-
22060101	Foreign Interest/Discount - Short term Borowings	-	-	_
22000102				-
	DESCRIPTION			
	DESCRIPTION			
CODE 220602	DOMESTIC INTEREST / DISCOUNT	-	-	-
		-	-	-
22060201	Domestic Interest/Discount - Treasury Bill	-	-	-
22060202	Domestic Interest/Discount - Short term Borowings	-	-	-
22060203	Settlement of Liabilities	-	-	-
	TOTAL	-	-	-
ECONOMIC	DESCRIPTION			
CODE		-	-	-
220603	INSURANCE PREMIUM	-	-	-
22060301	Interest - Internal Public Debt	123,310,000.00	-	123,310,000.0
	TOTAL	123,310,000.00	-	123,310,000.0
	DESCRIPTION			
ECONOMIC		_	_	_
		-	-	-
CODE	TRANSFERS		-	-
CODE 2207	TRANSFERS			
CODE 2207 220701	TRANSFERS TO OTHER FUNDS	-	-	-
CODE 2207 220701 22070101	TRANSFERS TO OTHER FUNDS Transfer to CDF	-	-	-
CODE 2207 220701	TRANSFERS TO OTHER FUNDS	-	-	

CONOMIC CONOMIC CODE	DESCRIPTION	_	_	_
CODE		-	-	-
23	CAPITAL EXPENDITURE GENERAL	-	-	-
	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-
	Purchase/Acquisition of Land	333,800.00	-	333,800.
	Purchase of Office Building	-	-	-
	Purchase of Residential Buildings		-	-
	Purchase of Motor Cycles		_	
	Purchase of Motor Vehicles		_	-
	Purchase of Vans			
	Purchase of Trucks			
	Purchase of Buses			
	Purchase of Sea Boats			
	Purchase of Ships	-		
	Purchase of Trains			
	Purchase of Office Furniture and Fittings	-	-	-
	<u> </u>	-	-	-
	Purchase of Computers	-	-	-
	Purchase of Computer Printers	-	-	-
	Purchase of Photocopying Machines	-	-	
	Purchase of Typewriters	-	-	
	Purchase of Shredding Machines	-	-	-
	Purchase of Scanners	-	-	-
	Purchase of Power Generating Set	-	-	-
	Purchase of Canteen/ Kitchen Equipment	-	-	-
	Purchase of Residential Furniture	-	-	-
	Purchase of Health/Medical Equipment	-	-	-
	Purchase of Fire Fighting Equipment	-	-	-
	Purchase ofTeaching/Learning Aid Equipment	-	-	-
23010125	Purchase of Library Books & Equipment	-	-	-
23010126	Purchase of Sporting/Gaming Equipment	-	-	-
23010127	Purchase of Agricultural Equipment/irrigation	-	-	-
23010128	Purchase of Security Equipment	-	-	-
23010129	Purchase of Industrial Equipment	-	-	-
23010130	Purchase of Recreational Facilities	-	-	-
23010131	Purchase of Air Navigational Equipment	-	-	-
23010132	Purchase of Defense Equipment	-	-	-
	Purchase of Surveying Equipment	-	-	-
	Purchase of Diving Equipment	-	-	-
	Kitting of Armed Forces Personnel	-	-	-
	Baam Salatuting and Ceremonials	-	-	-
	Purchase of Ship Spare/maintenance	-	-	-
	Purchase of Aero Spares/Maintenance	-	-	
	Purchase of fertalizer	-	-	
	PURCHASE OF FIXED ASSETS -TOTAL	333,800.00		333,800.
	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			
	Construction/Provision of Office Buildings	-	-	
	Construction/Provision of Residential Buildings	_	_	-
	Construction/Provision of Electricity	-	31,610,189.99	31,610,189.
	Construction/Provision of Housing	-	_	,
	Construction/Provision of Water Facilities	-	-	-
	Construction/Provision of Hospital/Health Centers	-	_	-
	Construction/Provision of Public Schools		-	
	Construction/Provision of Fire Fighting Stations			
	Construction/Provision of Libraries			
	Construction/Provision of Sporting Facilities		85,000,000.00	85,000,000
	Construction/Provision of Agricultural Facilities			55,000,000
	Construction/Provision of Roads	68,916.10	96,236,003.90	96,304,920

CDOLC	OF DETAILED JOINT AND LOCAL	GOVERNIVIEN	EXPENDITOR	
	Construction/Provision of Rail- ways	-	-	-
	Construction/Provision of Water -Ways	-	-	-
	Construction/Provision of Airport/Aerodromes	-	-	-
23020118	Construction/Provision of Infrastructure	-	-	-
	Construction/Provision of Recreational Facilities	-	-	-
23020122	Construction of Boundary Pillars/Right Ways	-	-	-
23020123	Construction of Traffic Lights/Street Lights	-	-	-
23020124	Construction of Markets/Parks	-	-	-
23020125	Construction of Power generating Plants	-	-	-
23020126	Construction/Provision of Cemeteries	-	-	-
23020127	Construction/Provision of ICT Infrastructures	-	-	-
	CONSTRUCTION/PROVISION OF FIXED ASSETS -			
	TOTAL	68,916.10	212,846,193.89	212,915,109.99
230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL	_	_	_
23030101	Rehabilitation/Repairs - Residential Building	865,530.00	-	865,530.00
	Rehabilitation/Repairs - Electricity	_	-	-
	Rehabilitation/Repairs - Housing		-	-
	Rehabilitation/Repairs - Water Facilities	_	-	_
	Rehabilitation/Repairs - Hospital/Health Centers	_		_
	Rehabilitation/Repairs - Public Schools			_
	Rehabilitation/Repairs - Fire Fighting Stations	-	-	-
	Rehabilitation/Repairs - Libraries		-	_
	Rehabilitation/Repairs - Sporting Facilities	-		_
	Rehabilitation/Repairs - Agricultural Facilities			_
	Rehabilitation/Repairs - Roads			_
	Rehabilitation/Repairs - Rail Ways			
	Rehabilitation/Repairs - Water Ways	-	-	
	Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-
	Rehabilitation/Repairs - Recreational Facilities			-
				-
	Rehabilitation/Repairs - Air Navigational Equipment Rehabilitation/Repairs - Office Buildings		-	-
		-	-	-
	Rehabilitation/Repairs - Boundaries	-		-
	Rehabilitation/Repairs - Traffic/Street Lights	-		-
	Rehabilitation/Repairs - Markets/parks	-	-	-
	Rehabilitation/Repairs - Power Generating Plants	-	-	-
	Rehabilitation/Repairs of Cemeteries	-	-	-
23030127	Rehabilitation/Repairs -ICT Infrastructures REHABILITATION/REPAIRS OF FIXED ASSETS -	-	-	-
	TOTAL	865,530.00	•	865,530.00
000404				
	PRESERVATION OF THE ENVIRONMENT - GNENRAL	-	-	-
	Tree Planting	-	-	-
	Erosion & Flood Control	-	-	-
	Wild life Conservation	-	-	-
	Industrial Pollution Preservation & Control	-	-	-
23040105	Water Pollution Prevention & Control	-	-	-
	PRESERVATION OF THE ENVIRONMENT - TOTAL	•	•	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-
	Research and Development	-	-	-
	Computer Software Acquisition	-	-	-
	Monitoring and Evaluation	-	-	-
23050104	Anniversaries/Celebration	-	-	-
23050107	Margin For Increase In Costs	-	-	-
	Repayment of Capital Loan	-	-	-
	ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	-	•	-

20E	230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-
	23050101	Research and Development	-	-	-
	23050102	Computer Software Acquisition	-	-	_
	23050103	Monitoring and Evaluation	-	-	-
	23050104	Anniversaries/Celebration	-	-	_
	23050105	N/A	-	-	-
	23050106	Empowerment programme for Youth/Women			
		(Human Development)	-	-	-
	23050107	Margin For Increase In Costs	-	-	-
	23050128	Repayment of Capital Loan	-	-	-
		ACQUISITION OF NON TANGIBLE ASSETS -			
		TOTAL	-	-	-
			-	-	-
		CAPITAL EXPENDITURE TOTAL	79,861,997.73	216,492,198.76	296,354,196.49