



DEMSA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE

FINANCIAL STATEMENT FOR THE YEAR ENDED
31ST DECEMBER, 2018



TERRY TYONA & CO

(Certified National Accountants)

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CORPORATE INFORMATION

Executive Council

- | | | |
|----|-------------------|---------------------------|
| 1. | Elkanah Kados Fwa | Executive Chairman |
| 2. | Pwasato Amos | Vice Chairman |
| 3. | Hilary Philemon | Council Secretary |
| 4. | Aduksukti Johanna | Head of Local Govt. Admin |

Legislative Council

1. David Dahbille
2. Karewa Batal
3. Hintiya Evans
4. Donald Tangwami
5. Aso Haziell
6. Pwanzadi T. Dawson
7. Genesis Donatus
8. Zaphaniah Jim Leha
9. Ndansole Denham
10. Bulus Banbwanam
11. Bamanga Rebangre
12. Salisu Timothy Alex
13. Paul Pusam Istifanus
14. Kenosom Mboh Zobe
15. Sadiq Isiyaku Lawan

Head of Service and Directors

- | | | |
|----|------------------------|------------------------------------|
| 1. | Aduksukti Johanna | Head of Local Govt. Admin |
| 2. | Umaru Aliyu Musdafa | Dir. Gen. Services & admin |
| 3. | Salihu Mohammed | Director Finance |
| 4. | Adamu Hamidu | Director Works & Housing |
| 5. | Readison Bako Jemidiye | Director Agric & Natural Resources |
| 6. | Mole Bamaiyi | Director Budget |
| 7. | Umaru Musa | Clerk to the Council |

BANKER

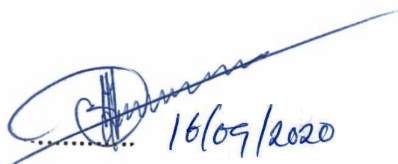
First Bank Nigeria PLC

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages **6 to 10** for the year ended 31st December, 2018 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended, International Public Sector Accounting Standards – IPSAS – Cash Basis, Adamawa State Local Government Audit Law, No. 11 of 2017 (as amended), section 126 of Adamawa State Local Government Law No: 5 of 1999 and section 150 (1) of Local Government Law No: 20 of 1976 and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. IPSAS one (1) – provides for the fair presentation of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, Statement of Comparison of Budget and Actual and Notes to the Financial Statements. Statements of Consolidated Revenue Fund and Capital Development Fund are provided as additional presentation.

To fulfil accounting and reporting responsibilities of the Treasurer, I ensured the establishment and maintenance of a system of internal controls designed to provide reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. The accounting estimates are reasonable and appropriate accounting policies set out in pages 11 were applied. The financial statements have been prepared to meet the information needs of a wide range of users (general purpose financial statements). As a result, the Financial Statements represent a fair presentation of Demsa Local Government and of its Financial Performance and Cash flows and its operations for the year ended 31st December, 2018.

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



Treasurer



Executive Chairman



TERRY TYONA & CO

(Certified National Accountants)

HEAD OFFICE:

23 Gimba/Ganye Road
Opp. JB Suya, Jimeta Yola
Tel: 0803 6524 173
E-mail: terrytyona9@gmail.com

Our Ref:.....Your Ref:.....Date:.....

AUDITORS REPORT ON THE FINANCIAL STATEMENT OF DEMSA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

We have audited the Financial Statement of the Council for the year ended 31st December, 2018 set out on pages 6 to 10 which have been prepared in according to International Public Sector Accounting Standards (IPSAS) and on the basis of the accounting Policies set out on page 11.

RESPECTIVE RESPONSIBILITIES OF COUNCIL AND AUDITORS

The Management of the Council is responsible for the preparation of the Financial Statement. It is our responsibility to form an independent opinion based on our Audit of these statement and to report our opinion to you.

BASIS OF OPINION

We conducted our audit in accordance with the generally accepted Auditing Standards and with International Standards of Supreme Audit Institutions (ISSAI). An audit includes examination, on a test basis of evidence relevant to the amounts and disclosures in the Financial Statements. It also includes an assessment of the significant estimates and judgments made by the Management in the preparation of the Financial Statement and of whether the Accounting policies are appropriate to the Council circumstances, consistently applied and adequately disclosed.

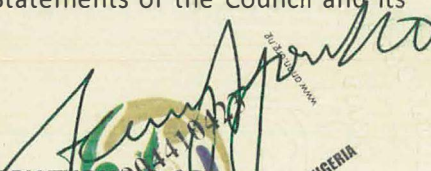
We planned and performed our audit so as to obtain all the information and explanations, which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Financial Statements are free from material misstatement. In forming our opinion, we also evaluated the overall adequacy of the presentation of information and explanations we required for the purpose of our audit.

We have received sufficient explanations on keys issues we considered pertinent for the purpose of the audit except for issues relating to the Independent revenue (details as in the management report).

OUR OPINION

In our opinion and subject to the above reservation, proper books were kept and the books records are agreement and together give a true and fair view of the Financial Statements of the Council and its Assets and Liabilities as at 31st December, 2018.

Date
YOLA, NIGERIA


TERRY TYONA & CO
(Certified National Accountants)
16/09/2020
ASSOCIATION OF NATIONAL ACCOUNTANTS OF NIGERIA
a premium brand of choice

**DEMSA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2018

| | NOTES | 2018 | 2017 |
|--|-------|---------------------------|-------------------------|
| | | ₦ | ₦ |
| Operating Activities | | | |
| Receipts | | | |
| Statutory Revenue | | 2,045,976,932.84 | 433,226,254.40 |
| Independent Revenue | | 214,686,897.00 | 28,371,870.00 |
| BTL Receipts | | - | - |
| Total Receipts | | 2,260,663,829.84 | 461,598,124.40 |
| Payments | | | |
| Personnel Cost | | (342,593,144.24) | (261,247,599.99) |
| Social Benefits | | - | - |
| Overhead Cost | | (448,447,566.81) | (154,792,999.60) |
| Loans and Advances | | - | - |
| Grants and Contributions | | (1,059,074,558.03) | - |
| Subsidies | | (6,622,210.70) | - |
| Transfers to other funds | | - | - |
| BTL Payments | | - | - |
| Total Payments | | (1,856,737,479.78) | (416,040,599.59) |
| Net Cash flow from Operating Activities | | 403,926,350.05 | 45,557,524.81 |
| Investing Activities | | | |
| Purchase of Fixed Assets | | (147,708,748.85) | - |
| Construction/Provision of Fixed Assets | | (210,752,802.04) | (45,400,624.81) |
| Rehabilitation/Repairs of Fixed Assets | | (26,816,654.66) | - |
| Preservation of the Environment | | - | - |
| Acquisition of Non Tangible Assets | | - | - |
| Net Cash Flow from Investing Activities | | (385,278,205.55) | (45,400,624.81) |
| Financing Activities | | | |
| Proceeds from Aids and Grants | | - | - |
| Proceeds from External Loans | | - | - |
| Proceeds from Internal Loans | | - | - |
| Proceeds from Other Capital Receipts | | - | - |
| Repayment of Loans | | (19,694,621.40) | - |
| Net Cash Flow from Financing Activities | | (19,694,621.40) | - |
| Net Surplus/(Deficit) for the Year | | (1,046,476.90) | 156,900.00 |
| Add: Opening Balance | | 1,051,877.03 | 894,977.03 |
| Closing Cash Balance | | 5,400.13 | 1,051,877.03 |

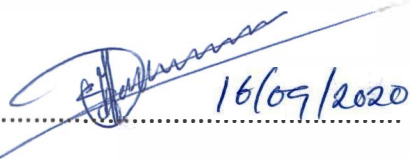
**DEMSA LOCAL GOVERNMENT COUNCIL,
ADAMAWA STATE**

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2018

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

 16/09/2020

..... Chairman

 16/09/2020

..... Director Finance

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

| | NOTE S | APPROVED BUDGET 2018 | FINAL BUDGET 2018 | ACTUAL 2018 | VARIANCE | ACTUAL 2017 |
|--|-----------|-------------------------|-------------------------|-------------------------|-----------------------|-----------------------|
| | | ₦ | ₦ | ₦ | ₦ | ₦ |
| OPENING BALANCE | | | | 1,051,877.03 | | 894,977.03 |
| Add: Revenue | | | | | | |
| REVENUE | | | | | | |
| Statutory Revenue | 1 | 2,043,173,266.67 | 2,043,173,266.67 | 2,045,976,932.84 | - 2,803,666.16 | 433,226,254.40 |
| Independent Revenue | 2 | 252,572,820.00 | 252,572,820.00 | 214,686,897.00 | 37,885,923.00 | 28,371,870.00 |
| Capital Receipts and Other Revenue | 3 | 458,095,238.10 | 458,095,238.10 | - | 458,095,238.10 | - |
| TOTAL REVENUE | | 2,753,841,324.77 | 2,753,841,324.77 | 2,260,663,829.84 | 493,177,494.94 | 461,598,124.40 |
| BTL Receipts | 9 | - | - | - | - | - |
| TOTAL RECEIPTS | | 2,753,841,324.77 | 2,753,841,324.77 | 2,261,715,706.87 | 493,177,494.94 | 462,493,101.43 |
| EXPENDITURE | | | | | | |
| Personnel Cost | 10 | 740,618,357.78 | 599,369,158.96 | 342,593,144.24 | 256,776,014.72 | 261,247,599.99 |
| Government Contribution to Pension | 11 | - | - | - | - | - |
| Social Benefits | 12 | - | - | - | - | - |
| Overhead Cost | 13 | 723,451,911.14 | 569,366,454.55 | 448,447,566.81 | 120,918,887.74 | 154,792,999.60 |
| Loans and Advances | 14 | - | - | - | - | - |
| Grants and Contributions | 15 | 151,263,220.22 | 1,093,959,640.55 | 1,059,074,558.03 | 34,885,082.52 | - |
| Subsidies | 16 | 7,408,606.19 | 7,408,606.19 | 6,622,210.70 | 786,395.49 | - |
| Public Debt Charges | 17 | 65,962,955.00 | 20,000,000.00 | 19,694,621.40 | 305,378.60 | - |
| Below the Line Payments | 19 | - | - | - | - | - |
| TOTAL OPERATING EXPENDITURE | | 1,688,705,050.34 | 2,290,103,860.25 | 1,876,432,101.18 | 413,671,759.07 | 416,040,599.59 |
| BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE | | 1,065,136,274.43 | 463,737,464.52 | 385,283,605.68 | 79,505,735.87 | 46,452,501.84 |
| CAPITAL EXPENDITURE | | | | | | |
| Purchase of Fixed Assets | 20A | 227,455,941.61 | 198,455,941.61 | 147,708,748.85 | 50,747,192.76 | - |
| Construction/Provision of Fixed Assets | 20B | 273,196,461.89 | 226,184,475.52 | 210,752,802.04 | 15,431,673.49 | 45,400,624.81 |
| Rehabilitation/Repairs of Fixed Assets | 20C | 66,597,047.38 | 39,097,047.38 | 26,816,654.66 | 12,280,392.72 | - |
| Preservation of the Environment | 20D | 13,600,000.00 | - | - | - | - |
| Acquisition of Non Tangible Assets | 20E | 103,396,685.55 | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE | | 684,246,136.43 | 463,737,464.51 | 385,278,205.55 | 78,459,258.96 | 45,400,624.81 |
| TRANSFERS | | | | | | |
| Transfers to Other Funds | 18A | 380,890,138.00 | - | - | - | - |
| Transfers - Payments to Individuals | 18B | - | - | - | - | - |
| TRANSFERS TOTAL | | 380,890,138.00 | - | - | - | - |
| SURPLUS/(DEFICIT) | | 0.00 | 0.00 | 5,400.13 | 1,046,476.90 | 1,051,877.03 |

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

| | NOTES | APPROVED BUDGET 2018 ₦ | FINAL BUDGET 2018 ₦ | ACTUAL 2018 ₦ | VARIANCE ₦ | ACTUAL 2017 ₦ |
|--|-------|------------------------------|---------------------------|-------------------------|-------------------------|------------------------|
| OPENING BALANCE | | - | - | 1,051,877.03 | - | 894,977.03 |
| Add: Revenue | | | | | | |
| REVENUE | | | | | | |
| Statutory Revenue | 1 | 2,043,173,266.67 | 2,043,173,266.67 | 2,045,976,932.84 | 2,803,666.16 | 433,226,254.40 |
| Independent Revenue | 2 | 252,572,820.00 | 252,572,820.00 | 90,926,215.20 | (161,646,604.80) | 28,371,870.00 |
| TOTAL REVENUE | | <u>2,295,746,086.67</u> | <u>2,295,746,086.67</u> | <u>2,137,955,025.07</u> | <u>(158,842,938.64)</u> | <u>462,493,101.43</u> |
| EXPENDITURE | | | | | | |
| Personnel Cost | 10 | 740,618,357.78 | 599,369,158.96 | 342,593,144.24 | 256,776,014.72 | 261,247,599.99 |
| Government Contribution to Pension | 11 | - | - | - | - | - |
| Social Benefits | 12 | - | - | - | - | - |
| Overhead Cost | 13 | 733,404,035.51 | 569,366,454.55 | 448,447,566.81 | 120,918,887.74 | 154,792,999.60 |
| Loans and Advances | 14 | - | - | - | - | - |
| Grants and Contributions | 15 | 154,713,220.22 | 1,093,959,640.55 | 1,059,074,558.03 | 34,885,082.52 | - |
| Subsidies | 16 | 7,408,606.19 | 7,408,606.19 | 6,622,210.70 | 786,395.49 | - |
| Public Debt Charges | 17 | 65,962,955.00 | 20,000,000.00 | 19,694,621.40 | 305,378.60 | - |
| Below the Line Payments | 19 | - | - | - | - | - |
| TOTAL OPERATING EXPENDITURE | | <u>1,702,107,174.70</u> | <u>2,290,103,860.25</u> | <u>1,876,432,101.18</u> | <u>413,671,759.07</u> | <u>416,040,599.59</u> |
| BALANCE FOR THE PERIOD BEFORE TRANSFERS | | | | <u>261,522,923.88</u> | | <u>46,452,501.84</u> |
| TRANSFERS | | | | | | |
| Transfer to Capital Development Fund | | | | (261,522,923.88) | | (45,400,624.81) |
| Transfer from Capital Development Fund | | - | - | - | - | - |
| TRANSFERS TOTAL | | <u>-</u> | <u>-</u> | <u>(261,522,923.88)</u> | <u>-</u> | <u>(45,400,624.81)</u> |
| CLOSING BALANCE | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,051,877.03</u> |

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

| | NOTES | APPROVED BUDGET 2018 ₦ | FINALBUDGET 2018 ₦ | ACTUAL 2018 ₦ | VARIANCE ₦ | ACTUAL 2017 ₦ |
|--|-------|------------------------------|--------------------------|-----------------------|-------------------------|----------------------|
| OPENING BALANCE | | - | - | - | - | - |
| Add: Revenue (Capital Receipts) | | | | | | |
| Transfer from Consolidated Revenue Fund | | | | 261,522,923.88 | | 45,400,624.81 |
| Capital Receipts and Other Revenue Sources | 3 | 458,095,238.10 | 458,095,238.10 | - | (458,095,238.10) | - |
| CAPITAL RECEIPTS SUB-TOTAL | | <u>458,095,238.10</u> | <u>458,095,238.10</u> | <u>261,522,923.88</u> | <u>(458,095,238.10)</u> | <u>45,400,624.81</u> |
| Transfer to Consolidated Revenue Fund | | - | - | - | - | - |
| TOTAL CAPITAL REVENUE AVAILABLE | | <u>458,095,238.10</u> | <u>458,095,238.10</u> | <u>261,522,923.88</u> | | <u>45,400,624.81</u> |
| CAPITAL EXPENDITURE | | | | | | |
| Purchase of Fixed Assets - General | 20A | 227,455,941.61 | 198,455,941.61 | 135,089,408.08 | 63,366,533.53 | - |
| Construction/Provision of Fixed Assets - General | 20B | 640,684,475.53 | 226,184,475.52 | 95,059,278.24 | 131,125,197.29 | 45,400,624.81 |
| Rehabilitation/Repairs of Fixed Assets - General | 20C | 66,597,047.38 | 39,097,047.38 | 31,368,837.43 | 7,728,209.95 | - |
| Preservation of the Environment - Gneral | 20D | 13,600,000.00 | - | - | - | - |
| Acquisition of Non Tangible Assets | 20E | 103,396,685.55 | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE | | <u>1,051,734,150.07</u> | <u>463,737,464.51</u> | <u>261,517,523.75</u> | <u>202,219,940.76</u> | <u>45,400,624.81</u> |
| CLOSING BALANCE | | <u>-</u> | <u>-</u> | <u>5,400.13</u> | | <u>-</u> |

STATEMENT OF ACCOUNTING POLICIES

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

a. Statement of Compliance and Basis of Preparation

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

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

b. Revenue

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

c. Recurrent Expenditure

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

d. Capital Expenditure

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

NOTES TO THE FINANCIAL STATEMENT

| | DESCRIPTION | FDN | APPROVED BUDGET 2018 | FINAL BUDGET 2018 | ACTUAL 2018 | VARIANCE | ACTUAL 2017 |
|---|---|-----|-------------------------|-------------------------|-------------------------|-----------------------|-----------------------|
| | | | ₹ | ₹ | ₹ | ₹ | ₹ |
| 1 | GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | 1 | | | | | |
| | LOCAL GOVERNMENT SHARE OF FAAC | | 1,383,233,720.32 | 1,383,233,720.32 | 1,608,535,276.49 | - 225,301,556.17 | 374,513,737.32 |
| | N/A | | - | - | - | - | - |
| | N/A | | - | - | - | - | - |
| | ALLOCATION FROM STATE GOVERNMENT | | 122,857,142.86 | 22,857,142.86 | - | 22,857,142.86 | 37,230,553.34 |
| | EXCESS PETROLEUM PROFIT TAX (PPT REVENUE) | | - | 20,000,000.00 | 7,135,190.68 | 12,864,809.32 | - |
| | EXCHANGE DIFFERENCE | | - | 70,000,000.00 | 42,988,822.03 | 27,011,177.97 | - |
| | REFUND FROM PARIS CLUB | | - | - | - | - | - |
| | RECOVERED EXCESS BANK CHARGES | | - | 10,000,000.00 | 802,879.03 | 9,197,120.97 | - |
| | EQUALISATION | | - | - | - | - | - |
| | BUDGET AUGMENTATION | | - | - | - | - | - |
| | REFUND FROM FEDERAL GOVERNMENT | | - | - | - | - | - |
| | STABILIZATION FUND RECEIPTS | | - | - | - | - | - |
| | LOCAL GOVERNMENT SHARE OF VAT | | 254,560,761.10 | 254,560,761.10 | 386,514,764.61 | - 131,954,003.51 | 10,608,579.45 |
| | LOCAL GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT | | 282,521,642.40 | 282,521,642.40 | - | 282,521,642.40 | 10,873,384.29 |
| | STATUTORY REVENUE TOTAL | | 2,043,173,266.67 | 2,043,173,266.67 | 2,045,976,932.84 | - 2,803,666.16 | 433,226,254.40 |
| 2 | INDEPENDENT REVENUE | | | | | | |
| | PERSONAL TAXES | 2A | 6,121,500.00 | 6,121,500.00 | 77,600,841.24 | - 71,479,341.24 | 17,015,955.43 |
| | LICENCES - GENERAL | 2B | 49,058,196.00 | 49,058,196.00 | 62,080,672.99 | - 13,022,476.99 | 4,002,324.22 |
| | MINING RENTS | 2C | - | - | - | - | - |
| | ROYALTIES | 2D | - | - | - | - | - |
| | FEES - GENERAL | 2E | 32,705,464.00 | 32,705,464.00 | 28,453,641.79 | 4,251,822.21 | - |
| | FINES - GENERAL | 2F | 638,000.00 | 638,000.00 | 20,693,557.66 | - 20,055,557.66 | 1,715,281.81 |
| | SALES - GENERAL | 2G | 89,717,100.00 | 89,717,100.00 | 23,280,252.37 | 66,436,847.63 | - |
| | EARNINGS -GENERAL | 2H | 17,873,000.00 | 17,873,000.00 | - | 17,873,000.00 | 4,928,810.14 |
| | RENT ON GOVERNMENT BUILDINGS - | 2I | 1,536,500.00 | 1,536,500.00 | - | 1,536,500.00 | - |
| | RENT ON LAND & OTHERS - GENERAL | 2J | 3,741,720.00 | 3,741,720.00 | 429,655.16 | 3,312,064.84 | - |
| | REPAYMENTS - GENERAL | 2K | 525,000.00 | 525,000.00 | - | 525,000.00 | - |
| | INVESTMENT INCOME | 2L | - | - | - | - | - |
| | INTEREST EARNED | 2M | 1,859,700.00 | 1,859,700.00 | - | 1,859,700.00 | - |
| | RE-IMBURSEMENT GENERAL | 2N | - | - | - | - | - |
| | RATES | 2O | 29,462,840.00 | 29,462,840.00 | 1,145,747.08 | 28,317,092.92 | 709,498.41 |
| | MISCELLANEOUS | 2P | 19,333,800.00 | 19,333,800.00 | 1,002,528.70 | 18,331,271.30 | - |
| | INDEPENDENT REVENUE TOTAL | | 252,572,820.00 | 252,572,820.00 | 214,686,897.00 | 37,885,923.00 | 28,371,870.00 |
| 3 | OTHER REVENUE SOURCES AND CAPITAL RECEIPTS | | | | | | |
| | DOMESTIC AIDS | 3A | - | - | - | - | - |
| | FOREIGN AIDS | 3B | - | - | - | - | - |
| | DOMESTIC GRANTS | 3C | - | - | - | - | - |
| | FOREIGN GRANTS | 3D | - | - | - | - | - |
| | TRANSFER FROM CRF TO CDF | 4 | - | - | - | - | - |
| | OTHER CAPITAL RECEIPTS | 5 | - | - | - | - | - |
| | DOMESTIC LOANS/ BORROWINGS RECEIPT | 6A | 458,095,238.10 | 458,095,238.10 | - | 458,095,238.10 | - |
| | INTERNATIONAL LOANS/ BORROWINGS RECEIPT | 6B | - | - | - | - | - |
| | DEBT FORGIVENESS | 7 | - | - | - | - | - |
| | EXTRAORDINARY ITEMS | 8 | - | - | - | - | - |
| | OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL | | 458,095,238.10 | 458,095,238.10 | - | 458,095,238.10 | - |
| 9 | BTL Receipts | 9 | - | - | - | - | - |
| | TOTAL REVENUE | | 2,753,841,324.77 | 2,753,841,324.77 | 2,260,663,829.84 | 493,177,494.94 | 461,598,124.40 |

NOTES TO THE FINANCIAL STATEMENT CONT'D

| NN | ECONOMIC CODE | DESCRIPTION | APPROVED BUDGET 2018 | FINAL BUDGET 2018 | ACTUAL 2018 | VARIANCE | ACTUAL 2017 |
|----|---------------|---|-------------------------|-------------------------|-------------------------|------------------------|-----------------------|
| | | | ₹ | ₹ | ₹ | ₹ | ₹ |
| | 1 | REVENUE | | | | | |
| | 11 | GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | | | | | |
| 1 | 1101 | GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | | | | | |
| | 110101 | LOCAL GOVERNMENT SHARE OF FAAC | - | | - | - | - |
| | 11010101 | Local Government Share of FAAC | 1,383,233,720.32 | 1,383,233,720.32 | 1,608,535,276.49 | - 225,301,556.17 | 374,513,737.32 |
| | 11010104 | Allocation from State Government | 122,857,142.86 | 22,857,142.86 | - | 22,857,142.86 | 37,230,553.34 |
| | 11010105 | Excess Petroleum Profit Tax (PPT | | 20,000,000.00 | 7,135,190.68 | 12,864,809.32 | - |
| | 11010106 | Exchange Difference | | 70,000,000.00 | 42,988,822.03 | 27,011,177.97 | - |
| | 11010107 | Refund from Paris Club | | | - | - | - |
| | 11010108 | Recovered Excess Bank Charges | | 10,000,000.00 | 802,879.03 | 9,197,120.97 | - |
| | 11010109 | Equalisation | | | - | - | - |
| | 11010110 | Budget Augmentation | | | - | - | - |
| | 11010111 | Refund from Federal Government | - | - | - | - | - |
| | 11010112 | Stabilization Fund Receipts | | | - | - | - |
| | 110102 | GOVERNMENT SHARE OF VAT | | | | | |
| | 11010201 | Local Government Share of VAT | 254,560,761.10 | 254,560,761.10 | 386,514,764.61 | - 131,954,003.51 | 10,608,579.45 |
| | 110103 | GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT | | | | | |
| | 11010303 | Local Government Share of Excess Crude Account | 282,521,642.40 | 282,521,642.40 | - | 282,521,642.40 | 10,873,384.29 |
| | | STATUTORY REVENUE TOTAL | 2,043,173,266.67 | 2,043,173,266.67 | 2,045,976,932.84 | - 2,803,666.16 | 433,226,254.40 |
| | | | | | - | - | |
| 2 | 12 | INDEPENDENT REVENUE | | | | | |
| | 1201 | TAX REVENUE | | | | | |
| 2A | 120101 | PERSONAL TAXES | | | | | |
| | 12010101 | Community Development/Poll Tax | 918,225.00 | 918,225.00 | 11,640,126.19 | - 10,721,901.19 | 1,701,595.54 |
| | 12010104 | Arrears: Community or Poll Tax | | | - | - | 3,403,191.09 |
| | 12010105 | Dev. Tax or Levy | 1,224,300.00 | 1,224,300.00 | 15,520,168.25 | - 14,295,868.25 | 5,104,786.63 |
| | 12010106 | Arrears: Dev. Tax or Levy | | | - | - | 6,806,382.17 |
| | 12010107 | Cattle Tax (Where Applicable) | 1,040,655.00 | 1,040,655.00 | 13,192,143.01 | - 12,151,488.01 | - |
| | 12010108 | Arrears: Cattle Tax (Where Applicable) | | | - | - | - |
| | 12010109 | Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate) | 1,101,870.00 | 1,101,870.00 | 13,968,151.42 | - 12,866,281.42 | - |
| | 12010110 | Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate) | | | - | - | - |
| | 12010111 | Produce Sales Tax | 1,836,450.00 | 1,836,450.00 | 23,280,252.37 | - 21,443,802.37 | - |
| | 12010112 | Entertainment Tax | | | - | - | - |
| | | PERSONAL TAXES TOTAL | 6,121,500.00 | 6,121,500.00 | 77,600,841.24 | - 71,479,341.24 | 17,015,955.43 |
| | | | | | - | - | |
| | 1202 | NON-TAX REVENUE | | | | | |
| 2B | 120201 | LICENCES - GENERAL | | | | | |
| | 12020102 | Goldsmiths & Gold Dealer Licenses | | | - | - | - |
| | 12020105 | Radio/Television Station Licenses | | | - | - | - |
| | 12020107 | Boats & Canoe (Small Craft) License | 7,358,729.40 | 7,358,729.40 | 9,312,100.95 | - 1,953,371.55 | 2,287,042.41 |
| | 12020109 | Registration of Voluntary Organizations | 4,905,819.60 | 4,905,819.60 | 6,208,067.30 | - 1,302,247.70 | - |
| | 12020110 | Inland Water-Way License | | | - | - | - |
| | 12020111 | Bake House License | 2,452,909.80 | 2,452,909.80 | 3,104,033.65 | - 651,123.85 | - |
| | 12020112 | Bicycles License & Hire Permits | | | - | - | 1,715,281.81 |
| | 12020113 | Brickmaking, Etc License | | | - | - | - |
| | 12020114 | Cart Licenses | | | - | - | - |
| | 12020115 | Dane Gun Licenses | | | - | - | - |
| | 12020116 | Cattle Dealer Licenses | | | - | - | - |

NOTES TO THE FINANCIAL STATEMENT CONT'D

| | | | | | | |
|-----------|--|----------------------|----------------------|----------------------|------------------------|---------------------|
| 12020117 | Dried Fish & Meat Licenses | | | - | - | - |
| 12020118 | Pet (Dog) Licenses | | | - | - | - |
| 12020119 | Fishing Permits | 19,623,278.40 | 19,623,278.40 | 24,832,269.20 | - 5,208,990.80 | - |
| 12020120 | Hawker'S Permits | | | - | - | - |
| 12020121 | Hunting Permits | | | - | - | - |
| 12020122 | Produce Buying Licenses | | | - | - | - |
| 12020123 | Animal Health Certificate Licenses | | | - | - | - |
| 12020124 | Abattoir/Slaughter Licenses | | | - | - | - |
| 12020125 | Renewal of Fisher Licenses | | | - | - | - |
| 12020126 | Hiring Services | | | - | - | - |
| 12020127 | Borehole Drilling Licenses | | | - | - | - |
| 12020129 | Cinematograph Licenses | | | - | - | - |
| 12020130 | Liquor Licenses | 14,717,458.80 | 14,717,458.80 | 18,624,201.90 | - 3,906,743.10 | - |
| 12020136 | Trade Permit Licenses | | | - | - | - |
| 12020137 | Motor Cycle Licence | | | - | - | - |
| 12020138 | Hackney Permit Licence | | | - | - | - |
| 12020139 | Buki Cigarettes Licence | | | - | - | - |
| 12020140 | Auctioneer Licence | | | - | - | - |
| 12020141 | Registration of Septic Tank Dislodging | | | - | - | - |
| 12020142 | Pit Sawing Licence | | | - | - | - |
| | LICENCES TOTAL | 49,058,196.00 | 49,058,196.00 | 62,080,672.99 | - 13,022,476.99 | 4,002,324.22 |
| | | | | - | - | - |
| 2C | 120202 MINING RENTS | | | - | - | - |
| | MINING RENTS TOTAL | - | - | - | - | - |
| | | | | - | - | - |
| 2D | 120203 ROYALTIES | | | - | - | - |
| | ROYALTIES TOTAL | - | - | - | - | - |
| | | | | - | - | - |
| 2E | 120204 FEES - GENERAL | | | - | - | - |
| 12020404 | Trade Union Fees | 4,905,819.60 | 4,905,819.60 | 4,268,046.27 | 637,773.33 | - |
| 12020417 | Contractor Registration Fees | 3,270,546.40 | 3,270,546.40 | 2,845,364.18 | 425,182.22 | - |
| 12020418 | Marriage/ Divorce Fees | | | - | - | - |
| 12020419 | Attestation of Bachelorhood & Spinsterhood Fees | | | - | - | - |
| 12020425 | Disinfection of Produce Fees | | | - | - | - |
| 12020426 | Court Summons Fees | | | - | - | - |
| 12020427 | Tender Fees | | | - | - | - |
| 12020436 | Bill Board Advertisement Fees | 6,541,092.80 | 6,541,092.80 | 5,690,728.36 | 850,364.44 | - |
| 12020440 | Medical Consultancy Fees | | | - | - | - |
| 12020441 | Laboratory Fees | | | - | - | - |
| 12020442 | Association Fees | | | - | - | - |
| 12020443 | Birth & Death Registration Fees | 9,811,639.20 | 9,811,639.20 | 8,536,092.54 | 1,275,546.66 | - |
| 12020444 | Burial Fees | | | - | - | - |
| 12020445 | Change of Ownership Fees | | | - | - | - |
| 12020446 | Agricultural/Vetinary Services Fees | | | - | - | - |
| 12020448 | Development Levies | | | - | - | - |
| 12020449 | Business/Trade Operating Fees | | | - | - | - |
| 12020450 | Inspection Fees | | | - | - | - |
| 12020451 | Timber & Forest Fees | 8,176,366.00 | 8,176,366.00 | 7,113,410.45 | 1,062,955.55 | - |
| 12020453 | Applications Fees | | | - | - | - |
| 12020454 | Parking Fees | | | - | - | - |
| 12020455 | Learning Driving Test Fees | | | - | - | - |
| 12020456 | Wharf Landing Fees | | | - | - | - |
| 12020457 | Entertainment, Drumming and Temporary Both Permit Fees | | | - | - | - |
| 12020458 | Control of Noise Permit Fees | | | - | - | - |
| 12020459 | Naming of Street Registration Fees | | | - | - | - |
| 12020460 | Tent At Sea Beech Permit Fees | | | - | - | - |
| 12020461 | Beggars Minstrel Fees | | | - | - | - |
| 12020462 | Open Air Preaching Permit Fees | | | - | - | - |
| 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 | 32,705,464.00 | 32,705,464.00 | 28,453,641.79 | 4,251,822.21 | - |

NOTES TO THE FINANCIAL STATEMENT CONT'D

| | | | | | | | | |
|-----------|---------------|---|----------------------|----------------------|----------------------|----------|----------------------|---------------------|
| 2F | 120205 | FINES - GENERAL | | | | - | - | - |
| | 12020501 | Towing of Vehicle Fines and Fees | | | | - | - | 571,760.60 |
| | 12020502 | Fines on Overdue Lost Library Books | | | | - | - | 1,143,521.20 |
| | 12020503 | Impounding of Animals Fines | 638,000.00 | 638,000.00 | 20,693,557.66 | - | 20,055,557.66 | - |
| | | FINES TOTAL | 638,000.00 | 638,000.00 | 20,693,557.66 | - | 20,055,557.66 | 1,715,281.81 |
| | | | | | | - | - | - |
| 2G | 120206 | SALES - GENERAL | | | | - | - | - |
| | 12020601 | Sales of Journal & Publications | | | | - | - | - |
| | 12020603 | Sales of ID Cards | | | | - | - | - |
| | 12020604 | Sales of Stores/Scraps/Unservicable Items | 26,915,130.00 | 26,915,130.00 | 6,984,075.71 | - | 19,931,054.29 | - |
| | 12020605 | Sales of Vaccines | | | | - | - | - |
| | 12020607 | Sales of Consultancy Registration Forms | | | | - | - | - |
| | 12020608 | Sales of Improved Seeds/Chemical | 17,943,420.00 | 17,943,420.00 | 4,656,050.47 | - | 13,287,369.53 | - |
| | 12020609 | Proceeds from Sales of Farm Produce | | | | - | - | - |
| | 12020610 | Proceeds from Sales of Goods By Public Auctions | 31,400,985.00 | 31,400,985.00 | 8,148,088.33 | - | 23,252,896.67 | - |
| | 12020611 | Proceeds from Sales of Govt. Vehicles | 13,457,565.00 | 13,457,565.00 | 3,492,037.86 | - | 9,965,527.14 | - |
| | 12020612 | Proceeds from Sales of Drugs and Medications | | | | - | - | - |
| | 12020614 | Sales of Govt. Buildings | | | | - | - | - |
| | 12020615 | Sales of Uniforms | | | | - | - | - |
| | | SALES TOTAL | 89,717,100.00 | 89,717,100.00 | 23,280,252.37 | - | 66,436,847.63 | - |
| | | | | | | - | - | - |
| 2H | 120207 | EARNINGS -GENERAL | | | | - | - | - |
| | 12020701 | Earnings from Consultancy Services | | | | - | - | - |
| | 12020702 | Earnings from Laboratory Services | | | | - | - | - |
| | 12020703 | Earnings from Hire of Plants & Equipment | | | | - | - | - |
| | 12020704 | Earnings from the Use of Govt. Vehicles | | | | - | - | - |
| | 12020705 | Earnings from the Use of Govt. Halls | 5,361,900.00 | 5,361,900.00 | - | - | 5,361,900.00 | - |
| | 12020706 | Earnings from Toll Gates | | | | - | - | - |
| | 12020707 | Earnings from Medical Services | | | | - | - | - |
| | 12020708 | Earnings from Agricultural Produce | 4,468,250.00 | 4,468,250.00 | - | - | 4,468,250.00 | - |
| | 12020709 | Earnings from Tourism/Culture/Arts Centres | | | | - | - | - |
| | 12020710 | Earnings from Guest Houses | 4,110,790.00 | 4,110,790.00 | - | - | 4,110,790.00 | - |
| | 12020711 | Earnings from Commercial Activities | 3,932,060.00 | 3,932,060.00 | - | - | 3,932,060.00 | 4,928,810.14 |
| | 12020712 | Earnings from Environmental Sanitation Services | | | | - | - | - |
| | | EARNINGS TOTAL | 17,873,000.00 | 17,873,000.00 | - | - | 17,873,000.00 | 4,928,810.14 |
| | | | | | | - | - | - |
| 2I | 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 | 1,536,500.00 | 1,536,500.00 | - | - | 1,536,500.00 | - |
| | 12020805 | Rent on Building At Aerodromes | | | | - | - | - |
| | | RENT ON GOVERNMENT BUILDINGS TOTAL | 1,536,500.00 | 1,536,500.00 | - | - | 1,536,500.00 | - |
| | | | | | | - | - | - |
| 2J | 120209 | RENT ON LAND & OTHERS - GENERAL | | | | - | - | - |
| | 12020901 | Rent on Govt. Land | 935,430.00 | 935,430.00 | 429,655.16 | - | 505,774.84 | - |
| | 12020903 | Rents & Premium on the Allocation of Land | 1,122,516.00 | 1,122,516.00 | - | - | 1,122,516.00 | - |
| | 12020904 | Rents of Plots & Sites Services Programme | | | | - | - | - |
| | 12020905 | Lease Rental | | | | - | - | - |
| | 12020906 | Rents on Govt. Properties | 1,683,774.00 | 1,683,774.00 | - | - | 1,683,774.00 | - |
| | | RENT ON LAND & OTHERS TOTAL | 3,741,720.00 | 3,741,720.00 | 429,655.16 | - | 3,312,064.84 | - |
| | | | | | | - | - | - |
| 2K | 120210 | REPAYMENTS - GENERAL | | | | - | - | - |
| | 12021002 | Motor Vehicle Advances | | | | - | - | - |
| | 12021003 | Bicycle Advances (Principal) | | | | - | - | - |
| | 12021004 | Motor Vehicle Refurbishing Loan | | | | - | - | - |
| | 12021005 | House Refurbishing Loan | | | | - | - | - |
| | 12021006 | Refunds | 525,000.00 | 525,000.00 | - | - | 525,000.00 | - |
| | | REPAYMENTS TOTAL | 525,000.00 | 525,000.00 | - | - | 525,000.00 | - |
| | | | | | | - | - | - |
| 2L | 120211 | INVESTMENT INCOME | | | | - | - | - |
| | 12021101 | Operating Surplus | | | | - | - | - |
| | 12021102 | Dividend Received | | | | - | - | - |
| | 12021103 | Other Investment Income | | | | - | - | - |
| | | INVESTMENT INCOME TOTAL | - | - | - | - | - | - |

NOTES TO THE FINANCIAL STATEMENT CONT'D

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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 | 650,895.00 | 650,895.00 | | - | 650,895.00 | - |
| | 12021206 | Interest on Loans to States | | | | - | - | - |
| | 12021207 | Interest on Loans to Lgas | | | | - | - | - |
| | 12021208 | Interest on Loans to Government Owned Companies | | | | - | - | - |
| | 12021209 | Interest on Debenture Loans | | | | - | - | - |
| | 12021210 | Bank Interest | 1,208,805.00 | 1,208,805.00 | | - | 1,208,805.00 | - |
| | 12021211 | Gains on Foreign Exchange | | | | - | - | - |
| | | INTEREST EARNED TOTAL | 1,859,700.00 | 1,859,700.00 | | - | 1,859,700.00 | - |
| | | | | | | - | - | - |
| 2N | 120213 | RE-IMBURSEMENT GENERAL | | | | - | - | - |
| | | RE-IMBURSEMENT TOTAL | - | - | | - | - | - |
| | | | | | | - | - | - |
| 2O | 120214 | RATES | | | | - | - | - |
| | 12021401 | Tenement Rate | 13,258,278.00 | 13,258,278.00 | 1,145,747.08 | 12,112,530.92 | 70,949.84 | |
| | 12021402 | Penalty For Tenement Rate | | | | - | - | 141,899.68 |
| | 12021403 | Arreas of Tenement Rate | | | | - | - | 212,849.52 |
| | 12021404 | Ground Rent | 16,204,562.00 | 16,204,562.00 | | - | 16,204,562.00 | 283,799.36 |
| | 12021405 | Federal Government Grant in Lieu of Tenement Rate | | | | - | - | - |
| | 12021406 | State Government Grant in Lieu of Tenement Rate | | | | - | - | - |
| | | RATES TOTAL | 29,462,840.00 | 29,462,840.00 | 1,145,747.08 | 28,317,092.92 | 709,498.41 | |
| | | | | | | - | - | - |
| 2P | 120215 | MISCELLANEOUS | | | | - | - | - |
| | 12021501 | Mortuary Hearse and Cemenry Earnings | | | | - | - | - |
| | 12021502 | Recovery of Losses and Overpayments | 9,666,900.00 | 9,666,900.00 | 501,264.35 | 9,165,635.65 | - | - |
| | 12021503 | Payment in Lieu of Registration Notices | | | | - | - | - |
| | 12021504 | Unclaimed Deposit | 5,800,140.00 | 5,800,140.00 | 300,758.61 | 5,499,381.39 | - | - |
| | 12021505 | Indigene Certificate | 3,866,760.00 | 3,866,760.00 | 200,505.74 | 3,666,254.26 | - | - |
| | | MISCELLANEOUS TOTAL | 19,333,800.00 | 19,333,800.00 | 1,002,528.70 | 18,331,271.30 | - | - |
| | | | | | | - | - | - |
| 3 | 13 | AID AND GRANTS | | | | - | - | - |
| | 1301 | AID | | | | - | - | - |
| 3A | 130101 | DOMESTIC AIDS | | | | - | - | - |
| | 13010101 | Current Domestic Aids | | | | - | - | - |
| | 13010102 | Capital Domestic Aids | | | | - | - | - |
| | | DOMESTIC AIDS TOTAL | - | - | | - | - | - |
| | | | | | | - | - | - |
| 3B | 130102 | FOREIGN AIDS | | | | - | - | - |
| | 13010201 | Current Foreign Aids | | | | - | - | - |
| | 13010202 | Capital Foreign Aids | | | | - | - | - |
| | | FOREIGN AIDS TOTAL | - | - | | - | - | - |
| | | | | | | - | - | - |
| 3C | 130203 | DOMESTIC GRANTS | | | | - | - | - |
| | 13020301 | Current Domestic Grants | | | | - | - | - |
| | 13020302 | Capital Domestic Grants | | | | - | - | - |
| | | DOMESTIC GRANTS TOTAL | - | - | | - | - | - |
| | | | | | | - | - | - |
| 3D | 130204 | FOREIGN GRANTS | | | | - | - | - |
| | 13020401 | Current Foreign Grants | | | | - | - | - |
| | 13020402 | Capital Foreign Grants | | | | - | - | - |
| | | FOREIGN GRANTS TOTAL | - | - | | - | - | - |
| | | | | | | - | - | - |
| 4 | 14 | CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS | | | | - | - | - |
| | 1401 | TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF | | | | - | - | - |
| | 140101 | TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF | | | | - | - | - |
| | 14010101 | Transfer from CRF to CDF | | | | - | - | - |
| | | TRANSFER TO CDF TOTAL | - | - | | - | - | - |

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|----|----------|---|-----------------------|-----------------------|----------|-----------------------|----------|
| 5 | 1402 | OTHER CAPITAL RECEIPTS | | | - | - | - |
| | 140202 | OTHER CAPITAL RECEIPTS | | | - | - | - |
| | 14020201 | Other Capital Receipts to CDF | | | - | - | - |
| | 14020202 | Sale of Fixed Assets | | | - | - | - |
| | | OTHER CAPITAL RECEIPTS TOTAL | - | - | - | - | - |
| 6 | 1403 | LOANS/ BORROWINGS RECEIPT | | | - | - | - |
| 6A | 140301 | DOMESTIC LOANS/ BORROWINGS RECEIPT | | | - | - | - |
| | 14030301 | Domestic Loans/ Borrowings from Financial Institutions | 274,857,142.86 | 274,857,142.86 | - | 274,857,142.86 | - |
| | 14030302 | Domestic Loans/ Borrowings from Other Government Entities | | | - | - | - |
| | 14030303 | Domestic Loans/ Borrowings from Other Entities/ Organisations | 183,238,095.24 | 183,238,095.24 | - | 183,238,095.24 | - |
| | | DOMESTIC LOANS/ BORROWINGS TOTAL | 458,095,238.10 | 458,095,238.10 | - | 458,095,238.10 | - |
| | | | | | - | - | - |
| 6B | 140302 | INTERNATIONAL LOANS/ BORROWINGS RECEIPT | | | - | - | - |
| | 14030201 | International Loans/ Borrowings from Financial Institutions | | | - | - | - |
| | 14030202 | International Loans/ Borrowings from Other Government Entities | | | - | - | - |
| | 14030203 | International Loans/ Borrowings from Other Entities/ Organisations | | | - | - | - |
| | | INTERNATIONAL LOANS/ BORROWINGS TOTAL | - | - | - | - | - |
| | | | | | - | - | - |
| 7 | 1404 | DEBT FORGIVENESS | | | - | - | - |
| 7A | 140401 | FOREIGN DEBT FORGIVENESS | | | - | - | - |
| | 14040101 | Foreign Debt Forgiveness | | | - | - | - |
| 7B | 140402 | DOMESTIC DEBT FORGIVENESS | | | - | - | - |
| | 14040201 | Domestic Debt Forgiveness | | | - | - | - |
| | | DEBT FORGIVENESS TOTAL | - | - | - | - | - |
| | | | | | - | - | - |
| 8 | 1407 | EXTRAORDINARY ITEMS | | | - | - | - |
| | 140701 | EXTRAORDINARY ITEMS | | | - | - | - |
| | 14070101 | Extraordinary Items | | | - | - | - |
| | 14070102 | Unspecified Revenue | | | - | - | - |
| | | EXTRAORDINARY ITEMS TOTAL | - | - | - | - | - |
| | | | | | - | - | - |
| 9 | 120216 | BELOW THE LINE RECEIPTS | | | - | - | - |
| | 12021601 | Deposit - Remittance | | | - | - | - |
| | 12021602 | With - Holding Tax Due to FIRS/SIRS | | | - | - | - |
| | 12021603 | VAT due to FIRS/SIRS - Remittance | | | - | - | - |
| | 12021604 | Unions Deductions - Remittance | | | - | - | - |
| | 12021605 | Loans Deduction from Salaries/Other Deduction from Payroll - Remittance | | | - | - | - |
| | 12021606 | Monthly Net Total Salary Control Accounts | | | - | - | - |
| | 12021607 | National Housing Fund (NHF) - Remittance | | | - | - | - |
| | 12021608 | PAYE Due to FIRS/SIRS - Remittance | | | - | - | - |
| | 12021609 | University Deductions | | | - | - | - |
| | 12021610 | BPP Deduction | | | - | - | - |
| | 12021611 | Contract Retention Deduction | | | - | - | - |
| | 12021612 | Contributory Pension Scheme | | | - | - | - |
| | | BTL TOTAL | - | - | - | - | - |

NOTES TO THE FINANCIAL STATEMENT CONT'D

| NOTES | DESCRIPTION | FDN | APPROVED BUDGET 2018 | FINAL BUDGET 2018 | ACTUAL 2018 | VARIANCE | ACTUAL 2017 |
|-------|---|-----|-------------------------|-------------------------|-------------------------|-----------------------|-----------------------|
| | | | ₹ | ₹ | ₹ | ₹ | ₹ |
| | EXPENDITURES | | | | | | |
| 10 | Personnel Cost | 10 | | | | | |
| | Salary (Excluding CRF Charges Salaries/Allowances) | 10A | 267,512,409.96 | 411,729,989.18 | 282,979,188.00 | 128,750,801.18 | 261,247,599.99 |
| | Overtime payments | 10A | - | - | - | - | - |
| | Consolidated Revenue Charges - Salaries/Allowances | 10A | 65,962,955.00 | 168,591,415.06 | 40,796,043.84 | 127,795,371.22 | - |
| | Salary Arrears | 10A | 238,095,238.10 | - | - | - | - |
| | Allowances | 10B | 169,047,754.72 | 19,047,754.72 | 18,817,912.40 | 229,842.32 | - |
| | Social Contributions | 10C | - | - | - | - | - |
| | Personnel Cost Total | | 740,618,357.78 | 599,369,158.96 | 342,593,144.24 | 256,776,014.72 | 261,247,599.99 |
| 11 | Government Contribution to Pension | 11 | - | - | - | - | - |
| 12 | Social Benefits | 12 | - | - | - | - | - |
| 13 | Overhead Cost | | | | | | |
| | Travels and Transport - General | 13A | 50,446,794.80 | 49,446,794.80 | 33,368,545.51 | 16,078,249.29 | 15,479,299.96 |
| | Utilities - General | 13B | 12,684,160.00 | 12,684,160.00 | 7,527,164.96 | 5,156,995.04 | 54,177,549.86 |
| | Materials and Supplies - General | 13C | 62,362,876.24 | 100,625,326.96 | 95,619,399.02 | 5,005,927.94 | 38,698,249.90 |
| | Maintenance Services - General | 13D | 56,024,341.35 | 17,761,890.63 | 6,445,499.94 | 11,316,390.68 | 46,437,899.88 |
| | Training - General | 13E | 102,595,900.99 | 168,595,900.99 | 142,094,569.65 | 26,501,331.34 | - |
| | Other Services - General | 13F | 93,544,285.54 | 74,544,285.54 | 74,205,289.01 | 338,996.53 | - |
| | Consulting and Professional Services | 13G | 194,661,126.60 | 85,575,670.01 | 66,082,880.38 | 19,492,789.63 | - |
| | Fuel and Lubricants | 13H | 34,903,082.14 | 3,903,082.14 | 1,254,527.49 | 2,648,554.65 | - |
| | Financial Charges | 13I | 73,494,377.54 | 3,494,377.54 | 18,817.91 | 3,475,559.62 | - |
| | Miscellaneous Expenses | 13J | 42,734,965.95 | 52,734,965.95 | 21,830,872.93 | 30,904,093.01 | - |
| | Overhead Cost Total | | 723,451,911.14 | 569,366,454.55 | 448,447,566.81 | 120,918,887.74 | 154,792,999.60 |
| 14 | Loans and Advances | | | | | | |
| | Staff Loans and Advances | 14A | - | - | - | - | - |
| | Loans and Advances Total | | - | - | - | - | - |
| 15 | Grants and Contributions | | | | | | |
| | Local Grants and Contributions | 15A | 151,263,220.22 | 1,093,959,640.55 | 1,059,074,558.03 | 34,885,082.52 | - |
| | Foreign Grants and Contributions | 15B | - | - | - | - | - |
| | Grants and Contributions Total | | 151,263,220.22 | 1,093,959,640.55 | 1,059,074,558.03 | 34,885,082.52 | - |
| 16 | Subsidies | | | | | | |
| | Subsidy to Government Owned Companies & Parastatals | 16A | 7,408,606.19 | 7,408,606.19 | 6,622,210.70 | 786,395.49 | - |
| | Subsidy to Private Companies | 16B | - | - | - | - | - |
| | Subsidies Total | | 7,408,606.19 | 7,408,606.19 | 6,622,210.70 | 786,395.49 | - |
| 17 | Public Debt Charges | | | | | | |
| | Foreign Interest/Discount - Treasury Bill | 17A | - | - | - | - | - |
| | Domestic Interest/Discount | 17B | - | 20,000,000.00 | 19,694,621.40 | 305,378.60 | - |
| | Interest - Internal Public Debt | 17C | 65,962,955.00 | - | - | - | - |
| | Public Debt Charges Total | | 65,962,955.00 | 20,000,000.00 | 19,694,621.40 | 305,378.60 | - |
| 18 | Transfers | | | | | | |
| | Transfers to Other Funds | 18A | 380,890,138.00 | - | - | - | - |
| | Transfers - Payments to Individuals | 18B | - | - | - | - | - |
| | Transfers - Total | | 380,890,138.00 | - | - | - | - |
| 19 | Below the Line Payments | 19 | | | | | |
| | BTL Payments Total | | - | - | - | - | - |

NOTES TO THE FINANCIAL STATEMENT CONT'D

| | | | | | | | |
|--|-----|-------------------------|-------------------------|-------------------------|-----------------------|-----------------------|--|
| 20 Capital Expenditure | | | | | | | |
| Purchase of Fixed Assets | 20A | 227,455,941.61 | 198,455,941.61 | 147,708,748.85 | 50,747,192.76 | - | |
| Construction/Provision of Fixed Assets | 20B | 273,196,461.89 | 226,184,475.52 | 210,752,802.04 | 15,431,673.49 | 45,400,624.81 | |
| Rehabilitation/Repairs of Fixed Assets | 20C | 66,597,047.38 | 39,097,047.38 | 26,816,654.66 | 12,280,392.72 | - | |
| Preservation of the Environment | 20D | 13,600,000.00 | - | - | - | - | |
| Acquisition of Non Tangible Assets | 20E | 103,396,685.55 | - | - | - | - | |
| Capital Expenditure Total | | 684,246,136.43 | 463,737,464.51 | 385,278,205.55 | 78,459,258.96 | 45,400,624.81 | |
| | | | | | | | |
| TOTAL EXPENDITURE | | 2,753,841,324.77 | 2,753,841,324.77 | 2,261,710,306.74 | 492,131,018.03 | 461,441,224.40 | |

| FDN | ECONOMIC CODE | DESCRIPTION | APPROVED BUDGET 2018 | FINAL BUDGET 2018 | ACTUAL 2018 | VARIANCE | ACTUAL 2017 |
|------------|---------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | | ₹ | ₹ | ₹ | ₹ | ₹ |
| | 2 | EXPENDITURE | | | | | |
| 10 | 21 | Personnel cost | | | | | |
| | 2101 | Salaries and Wages | | | | | |
| 10A | 210101 | Salaries and Wages | | | - | - | - |
| | 21010101 | Salary (Excluding CRF Charges Salaries/Allowances) | 267,512,409.96 | 411,729,989.18 | 282,979,188.00 | 128,750,801.18 | 261,247,599.99 |
| | 21010102 | Overtime Payments | | | - | - | - |
| | 21010103 | Consolidated Revenue Charges - Salaries/Allowances | 65,962,955.00 | 168,591,415.06 | 40,796,043.84 | 127,795,371.22 | - |
| | 21010130 | Salary Arrears | 238,095,238.10 | | - | - | - |
| | | TOTAL | 571,570,603.06 | 580,321,404.24 | 323,775,231.84 | 256,546,172.40 | 261,247,599.99 |
| | | | | | | - | |
| | 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | | | | | |
| 10B | 210201 | Allowances | 169,047,754.72 | 19,047,754.72 | 18,817,912.40 | 229,842.32 | - |
| | 21020101 | Housing/Rent Allowance | | | - | - | - |
| | 21020102 | Transport Allowance | | | - | - | - |
| | 21020103 | Meal Allowance | | | - | - | - |
| | 21020104 | Utility Allowance | | | - | - | - |
| | 21020105 | Entertainment Allowance | | | - | - | - |
| | 21020106 | Leave Allowance | | | - | - | - |
| | 21020107 | Domestic Servant Allowance | | | - | - | - |
| | 21020108 | Furniture Allowance | | | - | - | - |
| | 21020109 | Hazard Allowance | | | - | - | - |
| | 21020110 | Constituency Allowance | | | - | - | - |
| | 21020111 | Consolidated | | | - | - | - |
| | 21020112 | Specialist Allowance | | | - | - | - |
| | 21020113 | Personal Assistant Allowance | | | - | - | - |
| | 21020114 | Vehicle Maintenance Allowance | | | - | - | - |
| | 21020115 | Call Duty Allowance | | | - | - | - |
| | 21020117 | Hardship Allowance | | | - | - | - |
| | 21020118 | Journal Allowance | | | - | - | - |
| | 21020119 | Medical Allowance | | | - | - | - |
| | 21020120 | Outfit Allowance | | | - | - | - |
| | 21020121 | Security Allowance | | | - | - | - |
| | 21020122 | Torch Light Allowance | | | - | - | - |
| | 21020123 | Special Assistant Allowance | | | - | - | - |
| | 21020124 | Other Allowances and Benefits | | | - | - | - |
| | 21020125 | DDP | | | - | - | - |
| | | TOTAL | 169,047,754.72 | 19,047,754.72 | 18,817,912.40 | 229,842.32 | - |

NOTES TO THE FINANCIAL STATEMENT CONT'D

| ECONOMIC CODE | DESCRIPTION | | | | | | |
|---------------|---------------|--|----------------------|-----------------------|----------------------|----------------------|----------------------|
| | | | | | | | - |
| 10C | 210202 | SOCIAL CONTRIBUTION | | | | | - |
| | 21020201 | NHIS Contriution (Employer's Contribution) | | | | | - |
| 11 | 21020202 | Contributory Pension (Employer's Contribution) | | | | | - |
| | 21020203 | Group Live Insurance | | | | | - |
| | 21020204 | Employee Compensation Fund | | | | | - |
| | 21020205 | Housing Fund Contribution | | | | | - |
| | | TOTAL | - | - | - | - | - |
| | | | | | | | - |
| | 22 | OTHER RECURRENT COSTS | | | | | - |
| | 2201 | SOCIAL BENEFITS | | | | | - |
| ECONOMIC CODE | DESCRIPTION | | | | | | |
| 12 | 220101 | Social Benefits | | | | | - |
| | 22010101 | Gratuity | | | | | - |
| | 22010102 | Pension | | | | | - |
| | 22010103 | Death Benefits | | | | | - |
| | | Total | - | - | - | - | - |
| | | | | | | | - |
| 13 | 2202 | OVERHEAD COST | | | | | - |
| ECONOMIC CODE | DESCRIPTION | | | | | | |
| 13A | 220201 | TRAVEL AND TRANSPORT - GENERAL | | | | | - |
| | 22020101 | Local travels and transport: training | 26,862,926.88 | 7,445,417.54 | 7,076,528.91 | 368,888.63 | - |
| | 22020102 | Local travels and transport: others | 15,561,388.44 | 17,889,317.55 | 6,925,709.41 | 10,963,608.14 | - |
| | 22020103 | International travels & transport: training | - | 4,601,416.21 | 4,452,765.23 | 148,650.98 | - |
| | 22020104 | International travels: others | - | 2,488,164.02 | 2,407,782.68 | 80,381.34 | - |
| | 22020105 | Hotel Accommodation - Local | 4,212,179.48 | 4,212,179.48 | 1,047,498.65 | 3,164,680.83 | - |
| | 22020106 | Hotel Accommodation - International | - | - | - | - | - |
| | 22020107 | Hotel Accommodation - Local Training | 3,810,300.00 | 1,810,300.00 | 947,557.94 | 862,742.06 | - |
| | 22020108 | Hotel Accommodation - International Training | - | - | - | - | - |
| | 22020109 | Per Diems/Estacodes | - | 11,000,000.00 | 10,510,702.69 | 489,297.31 | - |
| | | TOTAL | 50,446,794.80 | 49,446,794.80 | 33,368,545.51 | 16,078,249.29 | 15,479,299.96 |
| | | | | | | | - |
| ECONOMIC CODE | DESCRIPTION | | | | | | |
| 13B | 220202 | UTILITIES - GENERAL | | | | | - |
| | 22020201 | Electricity Charges | 9,002,000.00 | 9,002,000.00 | 5,342,059.62 | 3,659,940.38 | - |
| | 22020202 | Telephone Charges | 971,600.00 | 971,600.00 | 576,576.89 | 395,023.11 | - |
| | 22020203 | Internet Access Charges | 1,264,720.00 | 1,264,720.00 | 750,523.18 | 514,196.82 | - |
| | 22020204 | Satellite Broadcasting Access Charges | 159,840.00 | 159,840.00 | 94,853.90 | 64,986.10 | - |
| | 22020205 | Water Rates | - | - | - | - | - |
| | 22020206 | Sewerage Charges | - | - | - | - | - |
| | 22020207 | Leased Communication Lines | - | - | - | - | - |
| | 22020208 | Software Charges/License Renewal | - | - | - | - | - |
| | 22020209 | Interactive Learning | - | - | - | - | - |
| | 22020210 | Multiyear Traffic Order | - | - | - | - | - |
| | 22020211 | Other Utility Charges | 1,286,000.00 | 1,286,000.00 | 763,151.37 | 522,848.63 | - |
| | | TOTAL | 12,684,160.00 | 12,684,160.00 | 7,527,164.96 | 5,156,995.04 | 54,177,549.86 |
| | | | | | | | - |
| ECONOMIC CODE | DESCRIPTION | | | | | | |
| 13C | 220203 | MATERIALS AND SUPPLIES - GENERAL | | | | | - |
| | 22020301 | Office Stationaries/Computer Consumables | 40,387,876.24 | 5,683,142.84 | 5,270,599.85 | 412,542.99 | - |
| | 22020302 | Books | - | 27,704,733.40 | 26,809,718.57 | 895,014.83 | - |
| | 22020303 | Newspapers | 1,645,000.00 | 145,000.00 | 115,821.18 | 29,178.82 | - |
| | 22020304 | Magazines and Periodicals | 1,000,000.00 | 1,000,000.00 | 70,408.01 | 929,591.99 | - |
| | 22020305 | Printing of Non Security Documents | 3,000,000.00 | 1,100,000.00 | 1,006,083.12 | 93,916.88 | - |
| | 22020306 | Printing of Security Documents | 5,500,000.00 | 3,500,000.00 | 2,816,227.43 | 683,772.57 | - |
| | 22020307 | Drugs/Laboratory/Medical Supplies | - | 28,493,205.69 | 27,572,718.88 | 920,486.81 | - |
| | 22020308 | Field and Camping Materials Supplies | - | - | - | - | - |
| | 22020309 | Uniforms and Other Clothing | - | 156,456.12 | 151,401.73 | 5,054.39 | - |
| | 22020310 | Teachind Aids/Instructional Materials | - | 10,576,433.70 | 10,234,756.89 | 341,676.81 | - |
| | 22020311 | Food stuff/Cartering Materials Supplies | - | - | - | - | - |
| | 22020312 | Chemicals and Reagents Materials Supplies | 10,830,000.00 | 15,802,527.07 | 15,316,652.32 | 485,874.75 | - |
| | 22020313 | Other Materials and Supplies | - | 6,463,828.14 | 6,255,011.04 | 208,817.10 | - |
| | | TOTAL | 62,362,876.24 | 100,625,326.96 | 95,619,399.02 | 5,005,927.94 | 38,698,249.90 |

NOTES TO THE FINANCIAL STATEMENT CONT'D

| | | | | | | | | |
|------------|----------------------|--|-----------------------|-----------------------|-----------------------|----------------------|---|----------------------|
| | ECONOMIC CODE | DESCRIPTION | | | | | | |
| 13D | 220204 | MAINTENANCE SERVICES GENERAL | | | | | | |
| | 22020401 | Maintenance of Motor Vehicles/Transport Equipment | 35,018,950.00 | 6,018,950.00 | 5,504,771.67 | 514,178.33 | - | 46,437,899.88 |
| | 22020402 | Maintenance of Office Furniture | 946,550.00 | 946,550.00 | 42,391.32 | 904,158.68 | - | - |
| | 22020403 | Maintenance of Office Building/Residential Qtrs | 5,000,000.00 | 5,000,000.00 | 223,925.43 | 4,776,074.57 | - | - |
| | 22020404 | Maintenance of Office/IT Equipment | - | - | - | - | - | - |
| | 22020405 | Maintenance of Plant and Generators | 8,500,000.00 | 500,000.00 | 380,673.24 | 119,326.76 | - | - |
| | 22020406 | Other Maintenance Services | 2,558,841.35 | 1,296,390.63 | 114,597.93 | 1,181,792.70 | - | - |
| | 22020407 | Maintenance of Air Conditioners | 1,000,000.00 | 1,000,000.00 | 44,785.09 | 955,214.91 | - | - |
| | 22020408 | Maintenance of Boats | - | - | - | - | - | - |
| | 22020409 | Maintenance of Railway Equipments | - | - | - | - | - | - |
| | 22020410 | Maintenance of Street Lights | - | - | - | - | - | - |
| | 22020411 | Maintenance of Communication Equipments | - | - | - | - | - | - |
| | 22020412 | Maintenance of Market/Public Places | - | - | - | - | - | - |
| | 22020413 | Minor Road Maintenance | 3,000,000.00 | 3,000,000.00 | 134,355.26 | 2,865,644.74 | - | - |
| | | TOTAL | 56,024,341.35 | 17,761,890.63 | 6,445,499.94 | 11,316,390.68 | | 46,437,899.88 |
| | | | | | | | | |
| | ECONOMIC CODE | DESCRIPTION | | | | | | |
| 13E | 220205 | TRAINING GENERAL | | | | | | |
| | 22020501 | Local Training | 16,222,500.00 | 91,552,583.28 | 88,620,469.89 | 2,932,113.39 | - | - |
| | 22020502 | International Training | 26,512,505.89 | 17,182,422.61 | 7,514,763.17 | 9,667,659.44 | - | - |
| | 22020503 | Other Trainings | 6,337,750.00 | 6,337,750.00 | 457,209.61 | 5,880,540.39 | - | - |
| | 22020504 | Seminars/Workshops and Conference | 53,523,145.09 | 53,523,145.09 | 45,502,126.98 | 8,021,018.12 | - | - |
| | | TOTAL | 102,595,900.99 | 168,595,900.99 | 142,094,569.65 | 26,501,331.34 | | |
| | | | | | | | | |
| | ECONOMIC CODE | DESCRIPTION | | | | | | |
| 13F | 220206 | OTHER SERVICE - GENERAL | | | | | | |
| | 22020601 | Security Services | 90,097,739.29 | 65,180,015.44 | 65,143,536.19 | 36,479.25 | - | - |
| | 22020602 | Office Rent | - | - | - | - | - | - |
| | 22020603 | Residential Rent | - | - | - | - | - | - |
| | 22020604 | Security Vote (Including Operations) | - | - | - | - | - | - |
| | 22020605 | Cleaning and Fumigation Services | 3,446,546.25 | 4,561,797.34 | 4,414,426.27 | 147,371.07 | - | - |
| | 22020606 | Land Uses Charges | - | - | - | - | - | - |
| | 22020607 | Rescue Service | - | 4,802,472.75 | 4,647,326.54 | 155,146.21 | - | - |
| | | TOTAL | 93,544,285.54 | 74,544,285.54 | 74,205,289.01 | 338,996.53 | | |
| | | | | | | | | |
| | ECONOMIC CODE | DESCRIPTION | | | | | | |
| 13G | 220207 | CONSULTING & PROFESSIONAL SERVICE - GENERAL | | | | | | |
| | 22020701 | Financial Consulting | 100,000,000.00 | 34,000,000.00 | 32,822,633.19 | 1,177,366.81 | - | - |
| | 22020702 | Information Technology Consulting | 3,809,523.81 | - | - | - | - | - |
| | 22020703 | Legal Services | 3,942,857.14 | - | - | - | - | - |
| | 22020704 | Engineering Services | 21,904,761.90 | - | - | - | - | - |
| | 22020705 | Architectural Services | 11,904,761.90 | 20,625,936.14 | 19,959,605.29 | 666,330.86 | - | - |
| | 22020706 | Surveying Services | 25,708,864.70 | - | - | - | - | - |
| | 22020707 | Agricultural Consulting | - | - | - | - | - | - |
| | 22020708 | Medical Consulting | - | 3,559,376.73 | 3,444,389.34 | 114,987.39 | - | - |
| | 22020709 | Other Consultancy Services | 6,097,500.00 | 6,097,500.00 | 2,139,811.10 | 3,957,688.90 | - | - |
| | 22020710 | Auditing | 21,292,857.14 | 21,292,857.14 | 7,716,441.46 | 13,576,415.68 | - | - |
| | | TOTAL | 194,661,126.60 | 85,575,670.01 | 66,082,880.38 | 19,492,789.63 | | |
| | | | | | | | | |
| | ECONOMIC CODE | DESCRIPTION | | | | | | |
| 13H | 220208 | FUEL AND LUBRICANTS - GENERAL | | | | | | |
| | 22020801 | Motor Vehicle Fuel Cost | 20,972,082.14 | 972,082.14 | 815,442.87 | 156,639.27 | - | - |
| | 22020802 | Other Transport Equipments Fuel Cost | 11,931,000.00 | 931,000.00 | 250,905.50 | 680,094.50 | - | - |
| | 22020803 | Plant/Generator Fuel Cost | 2,000,000.00 | 2,000,000.00 | 188,179.12 | 1,811,820.88 | - | - |
| | 22020804 | Aircraft Fuel Cost | - | - | - | - | - | - |
| | 22020805 | Boat Fuel Cost | - | - | - | - | - | - |
| | 22020806 | Cooking Gas/Fuel Cost | - | - | - | - | - | - |
| | | TOTAL | 34,903,082.14 | 3,903,082.14 | 1,254,527.49 | 2,648,554.65 | | |
| | | | | | | | | |
| | ECONOMIC CODE | DESCRIPTION | | | | | | |
| 13I | 220209 | FINANCIAL CHARGES GENERAL | | | | | | |
| | 22020901 | Bank charges (Other Than Interest) | 73,494,377.54 | 3,494,377.54 | 18,817.91 | 3,475,559.62 | - | - |
| | 22020902 | Insurance Premium | - | - | - | - | - | - |
| | 22020903 | Loss on Foreign Exchange | - | - | - | - | - | - |
| | 22020904 | Other CRF Bank Charges | - | - | - | - | - | - |
| | | TOTAL | 73,494,377.54 | 3,494,377.54 | 18,817.91 | 3,475,559.62 | | |

NOTES TO THE FINANCIAL STATEMENT CONT'D

| | ECONOMIC CODE | DESCRIPTION | | | | | |
|------------|----------------------|--|-----------------------|-------------------------|-------------------------|----------------------|----------|
| | | | | | | | - |
| 13J | 22010 | MISCELLANEOUS EXPENSES - GENERAL | | | | | - |
| | 22021001 | Refreshment and Meals | 5,500,000.00 | 3,500,000.00 | 888,018.88 | 2,611,981.12 | - |
| | 22021002 | Honorarium and Sitting Allowance | 9,200,000.00 | 11,200,000.00 | 10,592,465.28 | 607,534.72 | - |
| | 22021003 | Publicity and Advertisements | - | 5,000,000.00 | 2,775,698.37 | 2,224,301.63 | - |
| | 22021004 | Medical Expenses - local | 7,498,379.28 | 7,498,379.28 | 1,589,695.77 | 5,908,683.51 | - |
| | 22021006 | Postage and Courier Services | - | - | - | - | - |
| | 22021007 | Welfare Packages | - | - | - | - | - |
| | 22021008 | Subscription to Professional Bodies | - | - | - | - | - |
| | 22021009 | Sporting Activities | 576,190.48 | 5,576,190.48 | 2,212,654.76 | 3,363,535.72 | - |
| | 22021010 | Direct Teaching and Laboratory Cost | - | - | - | - | - |
| | 22021014 | Annual Budget Expenses and Administration | - | - | - | - | - |
| | 22021019 | Medical Expenses - International | - | - | - | - | - |
| | 22021020 | Foreigh Scholarship Scheme | - | - | - | - | - |
| | 22021021 | Special Days/Celebrations | 16,623,896.19 | 16,623,896.19 | 3,188,733.10 | 13,435,163.09 | - |
| | 22021022 | Youth Corpers Allowance | - | - | - | - | - |
| | 22021023 | Development Plan Preparation Expenses | - | - | - | - | - |
| | 22021024 | Final Account Preparation Expenses | - | - | - | - | - |
| | 22021025 | Other Miscellaneous Expenses | 989,000.00 | 989,000.00 | 583,606.78 | 405,393.22 | - |
| | 22021026 | Monitoring and Evaluation | - | - | - | - | - |
| | 22021027 | Daily Rate Allowances | 2,347,500.00 | 2,347,500.00 | - | 2,347,500.00 | - |
| | | TOTAL | 42,734,965.95 | 52,734,965.95 | 21,830,872.93 | 30,904,093.01 | - |
| | | | | | | | - |
| 14 | 2203 | LOANS AND ADVANCES | | | | | - |
| | ECONOMIC CODE | DESCRIPTION | | | | | - |
| 14A | 220301 | STAFF LOANS AND ADVANCES - GENERAL | | | | | - |
| | 22030101 | Motor Cycle Advances | | | | | - |
| | 22030102 | Bicycle Advances | | | | | - |
| | 22030103 | Refurbishing Advances | | | | | - |
| | 22030104 | Correspondence Advances | | | | | - |
| | 22030105 | Spectacle Advances | | | | | - |
| | 22030106 | Motor Vehicle Advances | | | | | - |
| | 22030107 | Furnishing Advances | | | | | - |
| | 22030108 | Housing Loans | | | | | - |
| | | TOTAL | - | - | - | - | - |
| | | | | | | | - |
| 15 | 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | | | - |
| | ECONOMIC CODE | DESCRIPTION | | | | | - |
| 15A | 220401 | LOCAL GRANTS AND CONTRIBUTIONS | | | | | - |
| | 22040101 | Grants to Other Government - Current | 94,902,712.09 | | | | - |
| | 22040102 | Grants to Other Government - Capital | - | | | | - |
| | 22040103 | Grants to Local government - Current | - | | | | - |
| | 22040104 | Grants to Local Government - Capital | - | | | | - |
| | 22040105 | Grants to Government Owned Companies - Current | - | | | | - |
| | 22040106 | Grant to Government Owned Companies - Capital | - | | | | - |
| | 22040107 | Grants to Private Companies - Current | - | | | | - |
| | 22040108 | Grants to Private Companies - Capital | - | | | | - |
| | 22040109 | Grants to Communities/NGO's | 56,360,508.13 | | | | - |
| | 22040110 | Contribution to State University | | 86,000,000.00 | 80,426,763.52 | 5,573,236.48 | - |
| | 22040111 | Grants/Allocation to Development Areas | | 18,600,000.00 | 14,945,859.00 | 3,654,141.00 | - |
| | 22040112 | Contribution to Traditional Councils | | 120,000,000.00 | 112,597,469.35 | 7,402,530.65 | - |
| | 22040113 | Contribution to Ministry for Local Government Affairs | | 30,000,000.00 | 20,556,816.41 | 9,443,183.59 | - |
| | 22040115 | Contribution to Local Government Education Authority | | 510,000,000.00 | 509,088,004.86 | 911,995.14 | - |
| | 22040116 | Contribution to Primary Health Care Development Agency | | 232,359,640.55 | 232,194,122.95 | 165,517.60 | - |
| | 22040117 | Contribution to Local government Staff Pension Board | | 70,000,000.00 | 67,109,485.85 | 2,890,514.15 | - |
| | 22040118 | Contribution to Local Government Service Commission | | 17,000,000.00 | 16,085,352.76 | 914,647.24 | - |
| | 22040119 | Contribution to Auditor General Local Government | | 10,000,000.00 | 6,070,683.33 | 3,929,316.67 | - |
| | | TOTAL | 151,263,220.22 | 1,093,959,640.55 | 1,059,074,558.03 | 34,885,082.52 | - |
| | | | | | | | - |
| | ECONOMIC CODE | DESCRIPTION | | | | | - |
| 15B | 220402 | FOREIGN GRANTS AND CONTRIBUTION | | | | | - |
| | | TOTAL | - | - | - | - | - |

NOTES TO THE FINANCIAL STATEMENT CONT'D

| | | | | | | | | | |
|-----|----------------------|---|-----------------------|----------------------|----------------------|-------------------|--|---|--|
| 16 | 2205 | SUBSIDIES GENERAL | | | | | | - | |
| | ECONOMIC CODE | DESCRIPTION | | | | | | - | |
| 16A | 220501 | SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS | 7,408,606.19 | | | | | - | |
| | 22050101 | Subsidy to Government Owned Companies | | | | | | - | |
| | 22050102 | Meals subsidy to Government Schools | | | | | | - | |
| | 22050104 | Petroleum Subsidy | | | | | | - | |
| | 22050106 | Agricultural Inputs Subsidy | | 2,408,606.19 | 1,653,306.88 | 755,299.31 | | - | |
| | 22050108 | Religious Pilgrimage Subsidy | | 5,000,000.00 | 4,968,903.82 | 31,096.18 | | - | |
| | | TOTAL | 7,408,606.19 | 7,408,606.19 | 6,622,210.70 | 786,395.49 | | | |
| | ECONOMIC CODE | DESCRIPTION | | | | | | - | |
| 16B | 220502 | SUBSIDY TO PRIVATE COMPANIES | | | | | | - | |
| | 22050201 | Subsidy to Private Companies | | | | | | - | |
| | | TOTAL | - | - | - | - | | | |
| 17 | 2206 | PUBLIC DEBT CHARGES | | | | | | - | |
| | ECONOMIC CODE | DESCRIPTION | | | | | | - | |
| 17A | 220601 | FOREIGN INTEREST / DISCOUNT - TREASURY BILL | | | | | | - | |
| | 22060101 | Foreign Interest/Discount - Treasury Bill | | | | | | - | |
| | 22060102 | Foreign Interest/Discount - Short term Borrowings | | | | | | - | |
| | | TOTAL | - | - | - | - | | | |
| | ECONOMIC CODE | DESCRIPTION | | | | | | - | |
| 17B | 220602 | DOMESTIC INTEREST / DISCOUNT | | | | | | - | |
| | 22060201 | Domestic Interest/Discount - Treasury Bill | | 20,000,000.00 | 19,694,621.40 | 305,378.60 | | - | |
| | 22060202 | Domestic Interest/Discount - Short term Borrowings | | | | | | - | |
| | 22060203 | Settlement of Liabilities | | | | | | - | |
| | | TOTAL | - | 20,000,000.00 | 19,694,621.40 | 305,378.60 | | | |
| | ECONOMIC CODE | DESCRIPTION | | | | | | - | |
| 17C | 220603 | INSURANCE PREMIUM | | | | | | - | |
| | 22060301 | Interest - Internal Public Debt | 65,962,955.00 | | | | | - | |
| | | TOTAL | 65,962,955.00 | - | - | - | | | |
| | ECONOMIC CODE | DESCRIPTION | | | | | | - | |
| 18 | 2207 | TRANSFERS | | | | | | - | |
| 18A | 220701 | TRANSFERS TO OTHER FUNDS | 380,890,138.00 | | | | | - | |
| | 22070101 | Transfer to CDF | | | | | | - | |
| | 22070102 | Transfer to Sovereign Wealth Fund | | | | | | - | |
| | 22070103 | Transfer to Sinking Fund | | | | | | - | |
| | | TOTAL | 380,890,138.00 | - | - | - | | | |
| | ECONOMIC CODE | DESCRIPTION | | | | | | - | |
| 18B | 220702 | TRANSFERS-PAYMENTS TO INDIVIDUALS | | | | | | - | |
| | 22070201 | Transfers payments to individuals | | | | | | - | |
| | 22070202 | Transfers payments to unemployed | | | | | | - | |
| | 22070203 | Transfer payments to aged/vulnerable group | | | | | | - | |
| | ECONOMIC CODE | DESCRIPTION | | | | | | - | |
| 19 | 2208 | BELOW THE LINE ITEMS | | | | | | - | |
| | 220801 | BELOW THE LINE PAYMENTS | | | | | | - | |
| | 22080101 | Deposit - Remittance | | | | | | - | |
| | 22080102 | With - Holding Tax Due to FIRS/SIRS | | | | | | - | |
| | 22080103 | VAT due to FIRS/SIRS - Remittance | | | | | | - | |
| | 22080104 | Unions Deductions - Remittance | | | | | | - | |
| | 22080105 | Loans Deduction from Salaries/Other Deduction from Payroll - Remittance | | | | | | - | |
| | 22080106 | Monthly Net Total Salary Control Accounts | | | | | | - | |
| | 22080107 | National Housing Fund (NHF) - Remittance | | | | | | - | |
| | 22080108 | PAYE Due to FIRS/SIRS - Remittance | | | | | | - | |
| | | TOTAL | - | - | - | - | | | |

NOTES TO THE FINANCIAL STATEMENT CONT'D

| ECONOMIC CODE | DESCRIPTION | | | | | | |
|---------------|--|-----------------------|-----------------------|-----------------------|----------------------|---------------|----------------------|
| | | | | | | - | - |
| 20 | 23 CAPITAL EXPENDITURE GENERAL | | | | | - | - |
| 20A | 230101 PURCHASE OF FIXED ASSETS - GENERAL | | | | | - | - |
| | 23010101 Purchase/Acquisition of Land | 26,567,859.73 | 10,000,000.00 | 7,841,661.49 | 2,158,338.51 | - | - |
| | 23010102 Purchase of Office Building | - | 6,000,000.00 | 1,314,396.05 | 4,685,603.95 | - | - |
| | 23010103 Purchase of Residential Buildings | - | - | - | - | - | - |
| | 23010104 Purchase of Motor Cycles | 25,650,000.00 | - | - | - | - | - |
| | 23010105 Purchase of Motor Vehicles | 5,635,000.00 | 9,000,000.00 | 5,369,307.87 | 3,630,692.13 | - | - |
| | 23010106 Purchase of Vans | - | - | - | - | - | - |
| | 23010107 Purchase of Trucks | - | 8,000,000.00 | 5,257,268.75 | 2,742,731.25 | - | - |
| | 23010108 Purchase of Buses | 8,548,823.48 | - | - | - | - | - |
| | 23010109 Purchase of Sea Boats | 3,120,000.00 | - | - | - | - | - |
| | 23010110 Purchase of Ships | 2,070,000.00 | - | - | - | - | - |
| | 23010111 Purchase of Trains | 1,732,500.00 | - | - | - | - | - |
| | 23010112 Purchase of Office Furniture and Fittings | - | 33,955,941.61 | 26,514,695.37 | 7,441,246.25 | - | - |
| | 23010113 Purchase of Computers | - | 16,000,000.00 | 11,924,200.98 | 4,075,799.02 | - | - |
| | 23010114 Purchase of Computer Printers | - | - | - | - | - | - |
| | 23010115 Purchase of Photocopying Machines | - | - | - | - | - | - |
| | 23010116 Purchase of Typewriters | 5,500,000.00 | - | - | - | - | - |
| | 23010117 Purchase of Shredding Machines | - | 7,000,000.00 | 3,526,787.49 | 3,473,212.51 | - | - |
| | 23010118 Purchase of Scanners | 10,500,000.00 | - | - | - | - | - |
| | 23010119 Purchase of Power Generating Set | - | 2,500,000.00 | 623,801.85 | 1,876,198.15 | - | - |
| | 23010120 Purchase of Canteen/ Kitchen Equipment | 6,900,000.00 | 8,500,000.00 | 5,195,873.31 | 3,304,126.69 | - | - |
| | 23010121 Purchase of Residential Furniture | - | 32,000,000.00 | 22,665,404.04 | 9,334,595.96 | - | - |
| | 23010122 Purchase of Health/Medical Equipment | 13,200,000.00 | 20,000,000.00 | 19,647,746.21 | 352,253.79 | - | - |
| | 23010123 Purchase of Fire Fighting Equipment | 40,273,258.40 | - | - | - | - | - |
| | 23010124 Purchase of Teaching/Learning Aid Equipment | - | 18,000,000.00 | 15,695,560.77 | 2,304,439.23 | - | - |
| | 23010125 Purchase of Library Books & Equipment | - | - | - | - | - | - |
| | 23010126 Purchase of Sporting/Gaming Equipment | - | - | - | - | - | - |
| | 23010127 Purchase of Agricultural Equipment/Irrigation | - | 7,500,000.00 | 5,098,968.15 | 2,401,031.85 | - | - |
| | 23010128 Purchase of Security Equipment | - | 20,000,000.00 | 17,033,076.52 | 2,966,923.48 | - | - |
| | 23010129 Purchase of Industrial Equipment | 6,478,500.00 | - | - | - | - | - |
| | 23010130 Purchase of Recreational Facilities | - | - | - | - | - | - |
| | 23010131 Purchase of Air Navigational Equipment | - | - | - | - | - | - |
| | 23010132 Purchase of Defense Equipment | - | - | - | - | - | - |
| | 23010133 Purchase of Surveying Equipment | 71,280,000.00 | - | - | - | - | - |
| | 23010134 Purchase of Diving Equipment | - | - | - | - | - | - |
| | 23010135 Kitting of Armed Forces Personnel | - | - | - | - | - | - |
| | 23010136 Baam Salatuting and Ceremonials | - | - | - | - | - | - |
| | 23010137 Purchase of Ship Spare/maintenance | - | - | - | - | - | - |
| | 23010138 Purchase of Aero Spares/Maintenance | - | - | - | - | - | - |
| | 23010139 Purchase of fertilizer | - | - | - | - | - | - |
| | PURCHASE OF FIXED ASSETS - TOTAL | 227,455,941.61 | 198,455,941.61 | 147,708,748.85 | 50,747,192.76 | | |
| | | | | | | - | - |
| 20B | 230201 CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL | | | | | - | - |
| | 23020101 Construction/Provision of Office Buildings | - | - | - | - | - | - |
| | 23020102 Construction/Provision of Residential Buildings | - | - | - | - | - | - |
| | 23020103 Construction/Provision of Electricity | 50,000,000.00 | - | - | - | - | - |
| | 23020104 Construction/Provision of Housing | - | - | - | - | - | - |
| | 23020105 Construction/Provision of Water Facilities | 73,196,461.89 | 41,684,475.52 | 41,655,620.96 | 28,854.56 | - | - |
| | 23020106 Construction/Provision of Hospital/Health Centers | - | - | - | - | - | - |
| | 23020107 Construction/Provision of Public Schools | - | 35,000,000.00 | 31,834,672.38 | 3,165,327.62 | - | - |
| | 23020110 Construction/Provision of Fire Fighting Stations | - | - | - | - | - | - |
| | 23020111 Construction/Provision of Libraries | - | - | - | - | - | - |
| | 23020112 Construction/Provision of Sporting Facilities | - | - | - | - | - | - |
| | 23020113 Construction/Provision of Agricultural Facilities | - | - | - | - | 33,089,281.44 | - |
| | 23020114 Construction/Provision of Roads | 150,000,000.00 | - | - | - | 4,078,619.93 | - |
| | 23020115 Construction/Provision of Rail- ways | - | - | - | - | - | - |
| | 23020116 Construction/Provision of Water -Ways | - | - | - | - | - | - |
| | 23020117 Construction/Provision of Airport/Aerodromes | - | - | - | - | - | - |
| | 23020118 Construction/Provision of Infrastructure | - | 43,000,000.00 | 36,914,300.47 | 6,085,699.53 | - | - |
| | 23020119 Construction/Provision of Recreational Facilities | - | - | - | - | - | - |
| | 23020122 Construction of Boundary Pillars/Right Ways | - | - | - | - | 2,821,242.61 | - |
| | 23020123 Construction of Traffic Lights/Street Lights | - | 100,000,000.00 | 98,770,932.97 | 1,229,067.03 | - | - |
| | 23020124 Construction of Markets/Parks | - | 6,500,000.00 | 1,577,275.26 | 4,922,724.74 | - | - |
| | 23020125 Construction of Power generating Plants | - | - | - | - | - | - |
| | 23020126 Construction/Provision of Cemeteries | - | - | - | - | - | - |
| | 23020127 Construction/Provision of ICT Infrastructures | - | - | - | - | 5,411,480.84 | - |
| | CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL | 273,196,461.89 | 226,184,475.52 | 210,752,802.04 | 15,431,673.49 | | 45,400,624.81 |

NOTES TO THE FINANCIAL STATEMENT CONT'D

| | | | | | | | | | |
|----------|---------------|---|---|-----------------------|-----------------------|----------------------|----------------------|----------|----------|
| 20C | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL | | | | - | - | - | |
| | 23030101 | Rehabilitation/Repairs - Residential Building | 8,800,000.00 | 16,597,047.38 | 13,915,658.21 | 2,681,389.16 | - | - | |
| | 23030102 | Rehabilitation/Repairs - Electricity | - | - | - | - | - | - | |
| | 23030103 | Rehabilitation/Repairs - Housing | - | 10,000,000.00 | 4,639,712.91 | 5,360,287.09 | - | - | |
| | 23030104 | Rehabilitation/Repairs - Water Facilities | - | - | - | - | - | - | |
| | 23030105 | Rehabilitation/Repairs - Hospital/Health Centers | - | - | - | - | - | - | |
| | 23030106 | Rehabilitation/Repairs - Public Schools | - | - | - | - | - | - | |
| | 23030109 | Rehabilitation/Repairs - Fire Fighting Stations | - | - | - | - | - | - | |
| | 23030110 | Rehabilitation/Repairs - Libraries | - | - | - | - | - | - | |
| | 23030111 | Rehabilitation/Repairs - Sporting Facilities | 24,255,000.00 | 1,000,000.00 | 562,940.06 | 437,059.94 | - | - | |
| | 23030112 | Rehabilitation/Repairs - Agricultural Facilities | - | - | - | - | - | - | |
| | 23030113 | Rehabilitation/Repairs - Roads | 4,180,000.00 | - | - | - | - | - | |
| | 23030114 | Rehabilitation/Repairs - Rail Ways | - | - | - | - | - | - | |
| | 23030115 | Rehabilitation/Repairs - Water Ways | 6,420,000.00 | 10,000,000.00 | 7,593,191.79 | 2,406,808.21 | - | - | |
| | 23030116 | Rehabilitation/Repairs - Air Port/Aerodromes | - | - | - | - | - | - | |
| | 23030118 | Rehabilitation/Repairs - Recreational Facilities | - | - | - | - | - | - | |
| | 23030119 | Rehabilitation/Repairs - Air Navigational Equipment | - | - | - | - | - | - | |
| | 23030121 | Rehabilitation/Repairs - Office Buildings | 1,980,000.00 | - | - | - | - | - | |
| | 23030122 | Rehabilitation/Repairs - Boundaries | - | - | - | - | - | - | |
| | 23030123 | Rehabilitation/Repairs - Traffic/Street Lights | - | - | - | - | - | - | |
| | 23030124 | Rehabilitation/Repairs - Markets/parks | - | - | - | - | - | - | |
| | 23030125 | Rehabilitation/Repairs - Power Generating Plants | - | - | - | - | - | - | |
| | 23030126 | Rehabilitation/Repairs of Cemeteries | - | - | - | - | - | - | |
| | 23030127 | Rehabilitation/Repairs -ICT Infrastructures | - | - | - | - | - | - | |
| | | | REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL | 66,597,047.38 | 39,097,047.38 | 26,816,654.66 | 12,280,392.72 | - | - |
| | 20D | 230401 | PRESERVATION OF THE ENVIRONMENT - GENERAL | | | | - | - | - |
| | | 23040101 | Tree Planting | 1,800,000.00 | - | - | - | - | - |
| 23040102 | | Erosion & Flood Control | 8,800,000.00 | - | - | - | - | - | |
| 23040103 | | Wild life Conservation | - | - | - | - | - | - | |
| 23040104 | | Industrial Pollution Preservation & Control | - | - | - | - | - | - | |
| 23040105 | | Water Pollution Prevention & Control | 3,000,000.00 | - | - | - | - | - | |
| | | | PRESERVATION OF THE ENVIRONMENT - TOTAL | 13,600,000.00 | - | - | - | - | - |
| 20E | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | | | | - | - | - | |
| | 23050101 | Research and Development | 22,100,000.00 | - | - | - | - | - | |
| | 23050102 | Computer Software Acquisition | 20,000,000.00 | - | - | - | - | - | |
| | 23050103 | Monitoring and Evaluation | - | - | - | - | - | - | |
| | 23050104 | Anniversaries/Celebration | - | - | - | - | - | - | |
| | 23050105 | N/A | 61,296,685.55 | - | - | - | - | - | |
| | 23050106 | N/A | - | - | - | - | - | - | |
| | 23050107 | Margin For Increase In Costs | - | - | - | - | - | - | |
| | 23050128 | Repayment of Capital Loan | - | - | - | - | - | - | |
| | | | ACQUISITION OF NON TANGIBLE ASSETS - TOTAL | 103,396,685.55 | - | - | - | - | - |
| | | CAPITAL EXPENDITURE TOTAL | 684,246,136.43 | 463,737,464.51 | 385,278,205.55 | 78,459,258.96 | 45,400,624.81 | - | |

2018 Financial Statements of Demsa Local Government Council

| NOTES | | | ACTUAL 2018 | ACTUAL 2017 |
|-----------|---|--|-----------------|---------------------|
| 21 | CASH AND BANK BALANCES | | ₹ | ₹ |
| | Cash Account | | - | - |
| | First Bank Account | | 5,400.13 | 1,051,877.03 |
| | | | 5,400.13 | 1,051,877.03 |
| | | | | |
| | | | | |
| 29 | PUBLIC FUNDS | | | |
| | Statement of Income and Expenditure - Surplus/(Deficit) | | 5,400.13 | 1,051,877.03 |
| | | | 5,400.13 | 1,051,877.03 |

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE

| FDN | ECONOMIC CODE | DESCRIPTION | GROUP | LG ACTUAL 2018 | TOTAL |
|-----|----------------------|--|----------------------|----------------------|----------------------|
| | | | Rp | Rp | Rp |
| 13 | 2202 | OVERHEAD COST | | | |
| | | | | | |
| | ECONOMIC CODE | DESCRIPTION | | | |
| 13A | 220201 | TRAVEL AND TRANSPORT - GENERAL | - | | |
| | 22020101 | Local travels and transport: training | 396,167.86 | 6,680,361.05 | 7,076,528.91 |
| | 22020102 | Local travels and transport: others | 3,055,852.13 | 3,869,857.28 | 6,925,709.41 |
| | 22020103 | International travels & transport: training | 4,452,765.23 | - | 4,452,765.23 |
| | 22020104 | International travels: others | 2,407,782.68 | - | 2,407,782.68 |
| | 22020105 | Hotel Accommodation - Local | - | 1,047,498.65 | 1,047,498.65 |
| | 22020106 | Hotel Accommodation - International | - | - | - |
| | 22020107 | Hotel Accommodation - Local Training | - | 947,557.94 | 947,557.94 |
| | 22020108 | Hotel Accommodation - International Training | - | - | - |
| | 22020109 | Per Diems/Estacodes | 10,510,702.69 | - | 10,510,702.69 |
| | | TOTAL | 20,823,270.58 | 12,545,274.93 | 33,368,545.51 |
| | | | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | | | |
| 13B | 220202 | UTILITIES - GENERAL | - | | |
| | 22020201 | Electricity Charges | - | 5,342,059.62 | 5,342,059.62 |
| | 22020202 | Telephone Charges | - | 576,576.89 | 576,576.89 |
| | 22020203 | Internet Access Charges | - | 750,523.18 | 750,523.18 |
| | 22020204 | Satellite Broadcasting Access Charges | - | 94,853.90 | 94,853.90 |
| | 22020205 | Water Rates | - | - | - |
| | 22020206 | Sewerage Charges | - | - | - |
| | 22020207 | Leased Communication Lines | - | - | - |
| | 22020208 | Software Charges/License Renewal | - | - | - |
| | 22020209 | Interactive Learning | - | - | - |
| | 22020210 | Multiyear Traffic Order | - | - | - |
| | 22020211 | Other Utility Charges | - | 763,151.37 | 763,151.37 |
| | | TOTAL | - | 2,185,105.34 | 2,185,105.34 |
| | | | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | | | |
| 13C | 220203 | MATERIALS AND SUPPLIES - GENERAL | - | | |
| | 22020301 | Office Stationaries/Computer Consumables | 2,426,969.72 | 2,843,630.13 | 5,270,599.85 |
| | 22020302 | Books | 26,809,718.57 | - | 26,809,718.57 |
| | 22020303 | Newspapers | - | 115,821.18 | 115,821.18 |
| | 22020304 | Magazines and Periodicals | - | 70,408.01 | 70,408.01 |
| | 22020305 | Printing of Non Security Documents | 794,859.08 | 211,224.04 | 1,006,083.12 |
| | 22020306 | Printing of Security Documents | 2,428,983.36 | 387,244.07 | 2,816,227.43 |
| | 22020307 | Drugs/Laboratory/Medical Supplies | 27,572,718.88 | - | 27,572,718.88 |
| | 22020308 | Field and Camping Materials Supplies | - | - | - |
| | 22020309 | Uniforms and Other Clothing | 151,401.73 | - | 151,401.73 |
| | 22020310 | Teachind Aids/Instructional Materials | 10,234,756.89 | - | 10,234,756.89 |
| | 22020311 | Food stuff/Cartering Materials Supplies | - | - | - |
| | 22020312 | Chemicals and Reagents Materials Supplies | 14,554,133.53 | 762,518.79 | 15,316,652.32 |
| | 22020313 | Other Materials and Supplies | 6,255,011.04 | - | 6,255,011.04 |
| | | TOTAL | 61,991,864.51 | 1,431,394.91 | 63,423,259.42 |

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D

| | | | | | |
|------------|----------------------|--|-----------------------|---------------------|-----------------------|
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 13D | 220204 | MAINTENANCE SERVICES GENERAL | - | - | - |
| | 22020401 | Maintenance of Motor Vehicles/Transport Equipment | 3,936,444.96 | 1,568,326.71 | 5,504,771.67 |
| | 22020402 | Maintenance of Office Furniture | - | 42,391.32 | 42,391.32 |
| | 22020403 | Maintenance of Office Building/Residential Qtrs | - | 223,925.43 | 223,925.43 |
| | 22020404 | Maintenance of Office/IT Equipment | - | - | - |
| | 22020405 | Maintenance of Plant and Generators | - | 380,673.24 | 380,673.24 |
| | 22020406 | Other Maintenance Services | - | 114,597.93 | 114,597.93 |
| | 22020407 | Maintenance of Air Conditioners | - | 44,785.09 | 44,785.09 |
| | 22020408 | Maintenance of Boats | - | - | - |
| | 22020409 | Maintenance of Railway Equipments | - | - | - |
| | 22020410 | Maintenance of Street Lights | - | - | - |
| | 22020411 | Maintenance of Communication Equipments | - | - | - |
| | 22020412 | Maintenance of Market/Public Places | - | - | - |
| | 22020413 | Minor Road Maintenance | - | 134,355.26 | 134,355.26 |
| | | TOTAL | - | 674,411.52 | 674,411.52 |
| | | | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 13E | 220205 | TRAINING GENERAL | - | - | - |
| | 22020501 | Local Training | 87,829,980.07 | 790,489.82 | 88,620,469.89 |
| | 22020502 | International Training | 6,222,862.05 | 1,291,901.13 | 7,514,763.17 |
| | 22020503 | Other Trainings | 148,383.79 | 308,825.82 | 457,209.61 |
| | 22020504 | Seminars/Workshops and Conference | 42,894,051.69 | 2,608,075.29 | 45,502,126.98 |
| | | TOTAL | 137,095,277.59 | 5,808,058.84 | 142,903,336.42 |
| | | | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 13F | 220206 | OTHER SERVICE - GENERAL | - | - | - |
| | 22020601 | Security Services | 65,143,536.19 | - | 65,143,536.19 |
| | 22020602 | Office Rent | - | - | - |
| | 22020603 | Residential Rent | - | - | - |
| | 22020604 | Security Vote (Including Operations) | - | - | - |
| | 22020605 | Cleaning and Fumigation Services | 4,414,426.27 | - | 4,414,426.27 |
| | 22020606 | Land Uses Charges | - | - | - |
| | 22020607 | Rescue Service | 4,647,326.54 | - | 4,647,326.54 |
| | | TOTAL | 74,205,289.01 | - | 74,205,289.01 |
| | | | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 13G | 220207 | CONSULTING & PROFESSIONAL SERVICE - GENERAL | - | - | - |
| | 22020701 | Financial Consulting | 32,822,633.19 | - | 32,822,633.19 |
| | 22020702 | Information Technology Consulting | - | - | - |
| | 22020703 | Legal Services | - | - | - |
| | 22020704 | Engineering Services | - | - | - |
| | 22020705 | Architectural Services | 19,959,605.29 | - | 19,959,605.29 |
| | 22020706 | Surveying Services | - | - | - |
| | 22020707 | Agricultural Consulting | - | - | - |
| | 22020708 | Medical Consulting | 3,444,389.34 | - | 3,444,389.34 |
| | 22020709 | Other Consultancy Services | 2,139,811.10 | - | 2,139,811.10 |
| | 22020710 | Auditing | 7,716,441.46 | - | 7,716,441.46 |
| | | TOTAL | 66,082,880.38 | - | 66,082,880.38 |
| | | | - | - | - |

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D

| | | | | | |
|------------|----------------------|---|-------------------|---------------------|---------------------|
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 13H | 220208 | FUEL AND LUBRICANTS - GENERAL | - | - | - |
| | 22020801 | Motor Vehicle Fuel Cost | - | 815,442.87 | 815,442.87 |
| | 22020802 | Other Transport Equipments Fuel Cost | - | 250,905.50 | 250,905.50 |
| | 22020803 | Plant/Generator Fuel Cost | - | 188,179.12 | 188,179.12 |
| | 22020804 | Aircraft Fuel Cost | - | - | - |
| | 22020805 | Boat Fuel Cost | - | - | - |
| | 22020806 | Cooking Gas/Fuel Cost | - | - | - |
| | | TOTAL | - | 1,254,527.49 | 1,254,527.49 |
| | | | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 13I | 220209 | FINANCIAL CHARGES GENERAL | - | - | - |
| | 22020901 | Bank charges (Other Than Interest) | - | 18,817.91 | 18,817.91 |
| | 22020902 | Insurance Premium | - | - | - |
| | 22020903 | Loss on Foreign Exchange | - | - | - |
| | 22020904 | Other CRF Bank Charges | - | - | - |
| | | TOTAL | - | 1,273,345.41 | 1,273,345.41 |
| | | | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 13J | 220210 | MISCELLANEOUS EXPENSES - GENERAL | - | - | - |
| | 22021001 | Refreshment and Meals | - | 888,018.88 | 888,018.88 |
| | 22021002 | Honorarium and Sitting Allowance | 9,107,051.87 | 1,485,413.40 | 10,592,465.28 |
| | 22021003 | Publicity and Advertisements | 2,775,698.37 | - | 2,775,698.37 |
| | 22021004 | Medical Expenses - local | - | 1,589,695.77 | 1,589,695.77 |
| | 22021006 | Postage and Courier Services | - | - | - |
| | 22021007 | Welfare Packages | - | - | - |
| | 22021008 | Subscription to Professional Bodies | - | - | - |
| | 22021009 | Sporting Activities | 2,119,624.21 | 93,030.55 | 2,212,654.76 |
| | 22021010 | Direct Teaching and Laboratory Cost | - | - | - |
| | 22021014 | Annual Budget Expenses and Administration | - | - | - |
| | 22021019 | Medical Expenses - International | - | - | - |
| | 22021020 | Foreigh Scholarship Scheme | - | - | - |
| | 22021021 | Special Days/Celebrations | 504,672.43 | 2,684,060.67 | 3,188,733.10 |
| | 22021022 | Youth Corpers Allowance | - | - | - |
| | 22021023 | Development Plan Preparation Expenses | - | - | - |
| | 22021024 | Final Account Preparation Expenses | - | - | - |
| | 22021025 | Other Miscellaneous Expenses | 423,924.84 | 159,681.94 | 583,606.78 |
| | 22021026 | Monitoring and Evaluation | - | - | - |
| | 22021027 | Daily Rate Allowances | - | - | - |
| | | TOTAL | 928,597.27 | 2,843,742.61 | 3,772,339.89 |
| | | | - | - | - |
| 14 | 2203 | LOANS AND ADVANCES | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 14A | 220301 | STAFF LOANS AND ADVANCES - GENERAL | - | - | - |
| | 22030101 | Motor Cycle Advances | - | - | - |
| | 22030102 | Bicycle Advances | - | - | - |
| | 22030103 | Refurbishing Advances | - | - | - |
| | 22030104 | Correspondence Advances | - | - | - |
| | 22030105 | Spectacle Advances | - | - | - |
| | 22030106 | Motor Vehicle Advances | - | - | - |
| | 22030107 | Furnishing Advances | - | - | - |
| | 22030108 | Housing Loans | - | - | - |
| | | TOTAL | - | - | - |

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D

| | | | | | |
|-----|----------------------|--|---------------------|-------------------------|-------------------------|
| 15 | 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 15A | 220401 | LOCAL GRANTS AND CONTRIBUTIONS | - | - | - |
| | 22040101 | Grants to Other Government - Current | - | - | - |
| | 22040102 | Grants to Other Government - Capital | - | - | - |
| | 22040103 | Grants to Local government - Current | - | - | - |
| | 22040104 | Grants to Local Government - Capital | - | - | - |
| | 22040105 | Grants to Government Owned Companies - Current | - | - | - |
| | 22040106 | Grant to Government Owned Companies - Capital | - | - | - |
| | 22040107 | Grants to Private Companies - Current | - | - | - |
| | 22040108 | Grants to Private Companies - Capital | - | - | - |
| | 22040109 | Grants to Communities/NGO's | - | - | - |
| | 22040110 | Contribution to State University | - | 80,426,763.52 | 80,426,763.52 |
| | 22040111 | Grants/Allocation to Development Areas | - | 14,945,859.00 | 14,945,859.00 |
| | 22040112 | Contribution to Traditional Councils | - | 112,597,469.35 | 112,597,469.35 |
| | 22040113 | Contribution to Ministry for Local Government Affairs | - | 20,556,816.41 | 20,556,816.41 |
| | 22040115 | Contribution to Local Government Education Authority | - | 509,088,004.86 | 509,088,004.86 |
| | 22040116 | Contribution to Primary Health Care Development Agency | - | 232,194,122.95 | 232,194,122.95 |
| | 22040117 | Contribution to Local government Staff Pension Board | - | 67,109,485.85 | 67,109,485.85 |
| | 22040118 | Contribution to Local Government Service Commission | - | 16,085,352.76 | 16,085,352.76 |
| | 22040119 | Contribution to Auditor General Local Government | - | 6,070,683.33 | 6,070,683.33 |
| | | TOTAL | - | 1,059,074,558.03 | 1,059,074,558.03 |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 15B | 220402 | FOREIGN GRANTS AND CONTRIBUTION | - | - | - |
| | | TOTAL | - | - | - |
| 16 | 2205 | SUBSIDIES GENERAL | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 16A | 220501 | SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS | - | - | - |
| | 22050101 | Subsidy to Government Owned Companies | - | - | - |
| | 22050102 | Meals subsidy to Government Schools | - | - | - |
| | 22050104 | Petroleum Subsidy | - | - | - |
| | 22050106 | Agricultural Inputs Subsidy | 1,653,306.88 | - | 1,653,306.88 |
| | 22050108 | Religious Pilgrimage Subsidy | 4,968,903.82 | - | 4,968,903.82 |
| | | TOTAL | 6,622,210.70 | - | 6,622,210.70 |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 16B | 220502 | SUBSIDY TO PRIVATE COMPANIES | - | - | - |
| | 22050201 | Subsidy to Private Companies | - | - | - |
| | | TOTAL | - | - | - |
| 17 | 2206 | PUBLIC DEBT CHARGES | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 17A | 220601 | FOREIGN INTEREST / DISCOUNT - TREASURY BILL | - | - | - |
| | 22060101 | Foreign Interest/Discount - Treasury Bill | - | - | - |
| | 22060102 | Foreign Interest/Discount - Short term Borrowings | - | - | - |
| | | TOTAL | - | - | - |

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D

| | | | | | |
|------------|----------------------|---|----------------------|--------------|----------------------|
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 17B | 220602 | DOMESTIC INTEREST / DISCOUNT | - | - | - |
| | 22060201 | Domestic Interest/Discount - Treasury Bill | 19,694,621.40 | - | 19,694,621.40 |
| | 22060202 | Domestic Interest/Discount - Short term Borrowings | - | - | - |
| | 22060203 | Settlement of Liabilities | - | - | - |
| | | TOTAL | 19,694,621.40 | - | 19,694,621.40 |
| | | | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 17C | 220603 | INSURANCE PREMIUM | - | - | - |
| | 22060301 | Interest - Internal Public Debt | - | - | - |
| | | TOTAL | - | - | - |
| | | | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 18 | 2207 | TRANSFERS | - | - | - |
| 18A | 220701 | TRANSFERS TO OTHER FUNDS | - | - | - |
| | 22070101 | Transfer to CDF | - | - | - |
| | 22070102 | Transfer to Sovereign Wealth Fund | - | - | - |
| | 22070103 | Transfer to Sinking Fund | - | - | - |
| | | TOTAL | - | - | - |
| | | | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 18B | 220702 | TRANSFERS-PAYMENTS TO INDIVIDUALS | - | - | - |
| | 22070201 | Transfers payments to individuals | - | - | - |
| | 22070202 | Transfers payments to unemployed | - | - | - |
| | 22070203 | Transfer payments to aged/vulnerable group | - | - | - |
| | | | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| | 2208 | BELOW THE LINE ITEMS | - | - | - |
| 19 | 220801 | BELOW THE LINE PAYMENTS | - | - | - |
| | 22080101 | Deposit - Remittance | - | - | - |
| | 22080102 | With - Holding Tax Due to FIRS/SIRS | - | - | - |
| | 22080103 | VAT due to FIRS/SIRS - Remittance | - | - | - |
| | 22080104 | Unions Deductions - Remittance | - | - | - |
| | 22080105 | Loans Deduction from Salaries/Other Deduction from Payroll - Remittance | - | - | - |
| | 22080106 | Monthly Net Total Salary Control Accounts | - | - | - |
| | 22080107 | National Housing Fund (NHF) - Remittance | - | - | - |
| | 22080108 | PAYE Due to FIRS/SIRS - Remittance | - | - | - |
| | | TOTAL | - | - | - |
| | | | - | - | - |
| | ECONOMIC CODE | DESCRIPTION | - | - | - |
| 20 | 23 | CAPITAL EXPENDITURE GENERAL | - | - | - |
| 20A | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | - | - | - |
| | 23010101 | Purchase/Acquisition of Land | - | 7,841,661.49 | 7,841,661.49 |
| | 23010102 | Purchase of Office Building | 630,840.54 | 683,555.51 | 1,314,396.05 |
| | 23010103 | Purchase of Residential Buildings | - | - | - |
| | 23010104 | Purchase of Motor Cycles | - | - | - |
| | 23010105 | Purchase of Motor Vehicles | 2,576,983.60 | 2,792,324.27 | 5,369,307.87 |
| | 23010106 | Purchase of Vans | - | - | - |
| | 23010107 | Purchase of Trucks | 2,523,210.75 | 2,734,058.00 | 5,257,268.75 |
| | 23010108 | Purchase of Buses | - | - | - |
| | 23010109 | Purchase of Sea Boats | - | - | - |
| | 23010110 | Purchase of Ships | - | - | - |

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D

| | | | | | |
|------------|---------------|---|----------------------|----------------------|-----------------------|
| | 23010111 | Purchase of Trains | - | - | - |
| | 23010112 | Purchase of Office Furniture and Fittings | 12,725,650.43 | 13,789,044.93 | 26,514,695.37 |
| | 23010113 | Purchase of Computers | 5,722,985.36 | 6,201,215.62 | 11,924,200.98 |
| | 23010114 | Purchase of Computer Printers | - | - | - |
| | 23010115 | Purchase of Photocopying Machines | - | - | - |
| | 23010116 | Purchase of Typewriters | - | - | - |
| | 23010117 | Purchase of Shredding Machines | 1,692,671.33 | 1,834,116.15 | 3,526,787.49 |
| | 23010118 | Purchase of Scanners | - | - | - |
| | 23010119 | Purchase of Power Generating Set | 299,391.87 | 324,409.98 | 623,801.85 |
| | 23010120 | Purchase of Canteen/ Kitchen Equipment | 2,493,744.19 | 2,702,129.12 | 5,195,873.31 |
| | 23010121 | Purchase of Residential Furniture | 10,878,194.33 | 11,787,209.71 | 22,665,404.04 |
| | 23010122 | Purchase of Health/Medical Equipment | 9,429,878.29 | 10,217,867.92 | 19,647,746.21 |
| | 23010123 | Purchase of Fire Fighting Equipment | - | - | - |
| | 23010124 | Purchase of Teaching/Learning Aid Equipment | 7,533,038.45 | 8,162,522.32 | 15,695,560.77 |
| | 23010125 | Purchase of Library Books & Equipment | - | - | - |
| | 23010126 | Purchase of Sporting/Gaming Equipment | - | - | - |
| | 23010127 | Purchase of Agricultural Equipment/Irrigation | 2,447,234.84 | 2,651,733.31 | 5,098,968.15 |
| | 23010128 | Purchase of Security Equipment | 8,174,975.22 | 8,858,101.30 | 17,033,076.52 |
| | 23010129 | Purchase of Industrial Equipment | - | - | - |
| | 23010130 | Purchase of Recreational Facilities | - | - | - |
| | 23010131 | Purchase of Air Navigational Equipment | - | - | - |
| | 23010132 | Purchase of Defense Equipment | - | - | - |
| | 23010133 | Purchase of Surveying Equipment | - | - | - |
| | 23010134 | Purchase of Diving Equipment | - | - | - |
| | 23010135 | Kitting of Armed Forces Personnel | - | - | - |
| | 23010136 | Baam Salatuting and Ceremonials | - | - | - |
| | 23010137 | Purchase of Ship Spare/maintenance | - | - | - |
| | 23010138 | Purchase of Aero Spares/Maintenance | - | - | - |
| | 23010139 | Purchase of fertilizer | - | - | - |
| | | PURCHASE OF FIXED ASSETS -TOTAL | 67,128,799.20 | 80,579,949.65 | 147,708,748.85 |
| | | | - | - | - |
| 20B | 230201 | CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL | - | - | - |
| | 23020101 | Construction/Provision of Office Buildings | - | - | - |
| | 23020102 | Construction/Provision of Residential Buildings | - | - | - |
| | 23020103 | Construction/Provision of Electricity | - | - | - |
| | 23020104 | Construction/Provision of Housing | - | - | - |
| | 23020105 | Construction/Provision of Water Facilities | 19,992,493.36 | 21,663,127.60 | 41,655,620.96 |
| | 23020106 | Construction/Provision of Hospital/Health Centers | - | - | - |
| | 23020107 | Construction/Provision of Public Schools | 15,278,957.83 | 16,555,714.55 | 31,834,672.38 |
| | 23020110 | Construction/Provision of Fire Fighting Stations | - | - | - |
| | 23020111 | Construction/Provision of Libraries | - | - | - |
| | 23020112 | Construction/Provision of Sporting Facilities | - | - | - |
| | 23020113 | Construction/Provision of Agricultural Facilities | - | - | - |
| | 23020114 | Construction/Provision of Roads | - | - | - |
| | 23020115 | Construction/Provision of Rail- ways | - | - | - |

SCHEDULE OF DETAILED JOINT AND LOCAL GOVERNMENT EXPENDITURE CONT'D

| | | | | | |
|------------|---------------|---|-----------------------|-----------------------|-----------------------|
| | 23020116 | Construction/Provision of Water -Ways | - | - | - |
| | 23020117 | Construction/Provision of Airport/Aerodromes | - | - | - |
| | 23020118 | Construction/Provision of Infrastructure | 17,716,910.47 | 19,197,390.00 | 36,914,300.47 |
| | 23020119 | Construction/Provision of Recreational Facilities | - | - | - |
| | 23020122 | Construction of Boundary Pillars/Right Ways | - | - | - |
| | 23020123 | Construction of Traffic Lights/Street Lights | 47,404,820.19 | 51,366,112.78 | 98,770,932.97 |
| | 23020124 | Construction of Markets/Parks | 757,008.65 | 820,266.62 | 1,577,275.26 |
| | 23020125 | Construction of Power generating Plants | - | - | - |
| | 23020126 | Construction/Provision of Cemeteries | - | - | - |
| | 23020127 | Construction/Provision of ICT Infrastructures | - | - | - |
| | | CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL | 101,150,190.48 | 109,602,611.55 | 210,752,802.04 |
| | | | - | - | - |
| 20C | 230301 | REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL | - | - | - |
| | 23030101 | Rehabilitation/Repairs - Residential Building | 6,678,779.43 | 7,236,878.78 | 13,915,658.21 |
| | 23030102 | Rehabilitation/Repairs - Electricity | - | - | - |
| | 23030103 | Rehabilitation/Repairs - Housing | 2,226,816.63 | 2,412,896.28 | 4,639,712.91 |
| | 23030104 | Rehabilitation/Repairs - Water Facilities | - | - | - |
| | 23030105 | Rehabilitation/Repairs - Hospital/Health Centers | - | - | - |
| | 23030106 | Rehabilitation/Repairs - Public Schools | - | - | - |
| | 23030109 | Rehabilitation/Repairs - Fire Fighting Stations | - | - | - |
| | 23030110 | Rehabilitation/Repairs - Libraries | - | - | - |
| | 23030111 | Rehabilitation/Repairs - Sporting Facilities | 270,181.43 | 292,758.62 | 562,940.06 |
| | 23030112 | Rehabilitation/Repairs - Agricultural Facilities | - | - | - |
| | 23030113 | Rehabilitation/Repairs - Roads | - | - | - |
| | 23030114 | Rehabilitation/Repairs - Rail Ways | - | - | - |
| | 23030115 | Rehabilitation/Repairs - Water Ways | 3,644,330.18 | 3,948,861.62 | 7,593,191.79 |
| | 23030116 | Rehabilitation/Repairs - Air Port/Aerodromes | - | - | - |
| | 23030118 | Rehabilitation/Repairs - Recreational Facilities | - | - | - |
| | 23030119 | Rehabilitation/Repairs - Air Navigational Equipment | - | - | - |
| | 23030121 | Rehabilitation/Repairs - Office Buildings | - | - | - |
| | 23030122 | Rehabilitation/Repairs - Boundaries | - | - | - |
| | 23030123 | Rehabilitation/Repairs - Traffic/Street Lights | - | - | - |
| | 23030124 | Rehabilitation/Repairs - Markets/parks | - | - | - |
| | 23030125 | Rehabilitation/Repairs - Power Generating Plants | - | - | - |
| | 23030126 | Rehabilitation/Repairs of Cemeteries | - | - | - |
| | 23030127 | Rehabilitation/Repairs -ICT Infrastructures | - | - | - |
| | | REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL | 12,870,574.91 | 13,946,079.75 | 26,816,654.66 |
| | | | - | - | - |
| 20D | 230401 | PRESERVATION OF THE ENVIRONMENT - GENERAL | - | - | - |
| | 23040101 | Tree Planting | - | - | - |
| | 23040102 | Erosion & Flood Control | - | - | - |
| | 23040103 | Wild life Conservation | - | - | - |
| | 23040104 | Industrial Pollution Preservation & Control | - | - | - |
| | 23040105 | Water Pollution Prevention & Control | - | - | - |
| | | PRESERVATION OF THE ENVIRONMENT - TOTAL | - | - | - |
| | | | - | - | - |
| 20E | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | - | - | - |
| | 23050101 | Research and Development | - | - | - |
| | 23050102 | Computer Software Acquisition | - | - | - |
| | 23050103 | Monitoring and Evaluation | - | - | - |
| | 23050104 | Anniversaries/Celebration | - | - | - |
| | 23050107 | Margin For Increase In Costs | - | - | - |
| | 23050128 | Repayment of Capital Loan | - | - | - |
| | | ACQUISITION OF NON TANGIBLE ASSETS - TOTAL | - | - | - |
| | | | - | - | - |
| | | CAPITAL EXPENDITURE TOTAL | 181,149,564.60 | 204,128,640.95 | 385,278,205.55 |