

**NAFADA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE.**



**UMARU  
B.KINAFI & CO.  
CERTIFIED  
NATIONAL  
ACCOUNTANTS.**

**AUDITED FINANCIAL  
STATEMENTS FOR THE YEAR  
ENDED 31ST DECEMBER 2018.**

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## CORPORATE INFORMATION

### **COUNCIL MEMBERS**

Alh. Bappah Dadum Hamza	-	Chairman
Hon. Jibir M. Ali	-	Vice Chairman
Hon. Babayo Ahmed	-	Councilor
Hon. Dabo B. Ibrahim	-	Councilor
Hon. Zubairu Dan'iya	-	Councilor
Hon. Liman Gombe	-	Councilor
Hon. Hassan waziri	-	Councilor
Hon. Auwal s. Mohammed	-	Councilor
Hon. Ali Wakili	-	Councilor
Hon. Idi Jauro	-	Councilor
Hon. Maikudi Adamu	-	Councilor
Hon. Umar Manga	-	Councilor

### **MANAGEMENT AND HEADS OF DEPARTMENT**

Alh. Mohammed K. Abdullahi	-	Secretary
Alh. Abubakar Hayatu	-	Dep. Secretary
Mal. Idi Garba	-	Treasurer
Mal. Baba Inuwa	-	HOD PHC
Mal. Aminu Babayo	-	HOD ANR
Alh. Hamid Mohammed	-	HOD ESD
Alh. Maigari D. Hamza	-	HOD Works

### **BANKERS**

FIDELITY BANK PLC

UNITY BANK PLC

BUBAYERO MICRO FINANCE BANK

### **AUDITORS**

UMAR B. KINAFI & CO

CERTIFIED NATIONAL ACCOUNTANT

NO. 02 BUBA SHONGO, NEAR ALHERI PRI SCHOOL, GOMBE,  
GOMBE STATE.

## STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

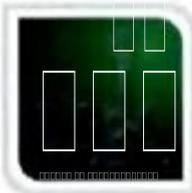
The Financial Statements set out in pages **5 to 9** for the year ended 31<sup>st</sup> December, 2018 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended, International Public Sector Accounting Standards - IPSAS - Cash Basis, and Financial Memoranda (FM) as well as Generally Accepted Accounting Practice. IPSAS one (1) - provides for the fair presentation of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, and Notes to the Financial Statements. Statements of Consolidated Revenue Fund and Capital Development Fund are provided as additional presentation.

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

The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.

  
Treasurer 18/03/2019  
Nafada Local Government Council

  
Chairman  
Nafada Local Government Council



  
  
 (CERTIFIED NATIONAL ACCOUNTANTS & TAX PRACTITIONERS)

HEAD OFFICE Suite No. 1 Goodluck Obembe Jono Road  
 Opposite MTN Office Boko Shogo Gombes  
 P.O. Box 267 Gombes State  
 GS 08023832078 0805 354978 08032587978  
 AUSA LAISON Office Suwa Apo P. O. Box 267  
 Opposite Gombes State Chamber of Commerce  
 Gombes State

**INDEPENDENT AUDITORS REPORT TO THE COUNCIL MEMBERS OF NAFA LOCAL GOVERNMENT COUNCIL, GOMBE STATE.**

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**Respective Responsibilities of the Council and Auditors**

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**Basis of Opinion**

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**Opinion**

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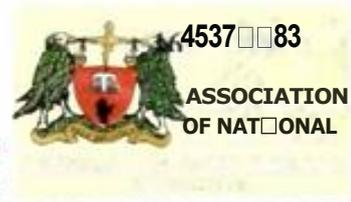
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SIGNATURE .....

UMARU BUBA KINFA FCNA FC CPA(IRLAND)  
 MANAGING PARTNER  
 RC/2012/ANAN/0000000120.

FOR. UMARU B. KINFA & CO  
 CERTIFIED NATIONAL ACCOUNTANTS  
 GOMBE, NIGERIA.



..... MARCH 2019

.....

ACCOUNTANT OF NIGERIA

**NAFADA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2018**

	2018 ₦	2017 ₦
<b>Operating Activities</b>		
<b>Receipts</b>		
Statutory Revenue	1,942,310,274.58	1,647,926,857.09
Independent Revenue	8,362,100.00	5,627,300.00
<b>Total Receipts</b>	<b><u>1,950,672,374.58</u></b>	<b><u>1,653,554,157.09</u></b>
<b>Payments</b>		
Personnel Cost	(502,855,917.47)	(529,869,994.19)
Social Benefits	-	-
Overhead Cost	(384,909,273.40)	(205,189,514.67)
Loans and Advances	-	(40,217,911.24)
Grants and Contributions	(713,220,105.49)	(628,207,511.77)
Subsidies	(47,439,223.42)	-
Transfers to Other Funds	-	-
<b>Total Payments</b>	<b><u>(1,648,424,519.77)</u></b>	<b><u>(1,403,484,931.87)</u></b>
<b>Net Cash flow from Operating Activities</b>	<b><u>302,247,854.81</u></b>	<b><u>250,069,225.22</u></b>
<b>Investing Activities</b>		
Purchase of Fixed Assets	(40,496,146.14)	(41,217,911.24)
Construction/Provision of Fixed Assets	(60,238,202.20)	(19,865,657.96)
Rehabilitation/Repairs of Fixed Assets	(46,928,157.54)	(15,065,945.02)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(593,233.43)	-
<b>Net Cash Flow from Investing Activities</b>	<b><u>(148,255,739.31)</u></b>	<b><u>(76,149,514.22)</u></b>
<b>Financing Activities</b>		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	-	90,909,090.91
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(153,927,407.90)	(274,956,681.64)
<b>Net Cash Flow from Financing Activities</b>	<b><u>(153,927,407.90)</u></b>	<b><u>(184,047,590.73)</u></b>
<b>Net Surplus/(Deficit) for the Year</b>	<b>64,707.60</b>	<b>(10,127,879.74)</b>
Add: Opening Balance	49,127.65	10,177,007.39
<b>Closing Cash Balance</b>	<b><u>113,835.25</u></b>	<b><u>49,127.65</u></b>

**NAFADA LOCAL GOVERNMENT COUNCIL,  
GOMBE STATE  
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2018**

	NOTES	2018 ₦	2017 ₦
<b>ASSETS</b>			
Cash and Bank Balances	21	113,835.25	49,127.65
<b>TOTAL ASSETS</b>		<b>113,835.25</b>	<b>49,127.65</b>
<b>LIABILITIES</b>			
Public Funds	29	113,835.25	49,127.65
<b>TOTAL LIABILITIES</b>		<b>113,835.25</b>	<b>49,127.65</b>

  
TREASURER

  
SECRETARY 18/03/2019

  
EXECUTIVE SECRETARY

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

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>				49,127.65		10,177,007.39
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	2,298,698,220.94	2,298,698,220.94	1,942,310,274.58	(356,387,946.4)	1,647,926,857.09
Independent Revenue	2	10,224,540.00	10,224,540.00	8,362,100.00	(1,862,440.0)	5,627,300.00
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
<b>TOTAL REVENUE</b>		<b>2,308,922,760.94</b>	<b>2,308,922,760.94</b>	<b>1,950,672,374.58</b>	<b>(358,250,386.4)</b>	<b>1,744,463,248.00</b>
<b>TOTAL RECEIPTS</b>		<b>2,308,922,760.94</b>	<b>2,308,922,760.94</b>	<b>1,950,721,502.23</b>	<b>(358,250,386.4)</b>	<b>1,754,640,255.39</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	666,845,192.00	666,845,192.00	502,855,917.47	163,989,274.5	529,869,994.19
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	188,110,000.00	425,200,000.00	384,909,273.40	40,290,726.6	205,189,514.67
Loans and Advances	14	-	-	-	-	40,217,911.24
Grants and Contributions	15	452,836,111.94	797,471,309.94	713,220,105.49	84,251,204.5	628,207,511.77
Subsidies	16	77,406,259.00	57,406,259.00	47,439,223.42	9,517,035.6	-
Public Debt Charges	17	205,725,198.00	160,000,000.00	153,927,407.90	6,072,592.1	274,956,681.64
<b>TOTAL OPERATING EXPENDITURE</b>		<b>1,590,922,760.94</b>	<b>2,106,922,760.94</b>	<b>1,802,351,927.67</b>	<b>304,120,833.3</b>	<b>1,678,441,613.52</b>
<b>BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE</b>		<b>718,000,000.00</b>	<b>202,000,000.00</b>	<b>148,369,574.56</b>	<b>(662,371,219.6)</b>	<b>76,198,641.87</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets	20A	246,000,000.00	55,000,000.00	40,496,146.14	14,503,853.9	41,217,911.24
Construction/Provision of Fixed Assets	20B	305,000,000.00	75,000,000.00	60,238,202.20	14,761,797.8	19,865,657.96
Rehabilitation/Repairs of Fixed Assets	20C	167,000,000.00	67,000,000.00	46,928,157.54	20,071,842.5	15,065,945.02
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	5,000,000.00	593,233.43	4,406,766.6	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>718,000,000.00</b>	<b>202,000,000.00</b>	<b>148,255,739.31</b>	<b>53,744,260.7</b>	<b>76,149,514.22</b>
<b>TRANSFERS</b>						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
<b>TRANSFERS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/(DEFICIT)</b>		<b>-</b>	<b>-</b>	<b>113,835.25</b>	<b>-</b>	<b>49,127.65</b>

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

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>		-	-	0.00	-	10,177,007.39
Add: Revenue						
<b>REVENUE</b>						
Statutory Revenue	1	2,298,698,220.94	2,298,698,220.94	1,942,310,274.58	(356,387,946.36)	1,647,926,857.09
Independent Revenue	2	10,224,540.00	10,224,540.00	8,362,100.00	(1,862,440.00)	5,627,300.00
<b>TOTAL REVENUE</b>		<b>2,308,922,760.94</b>	<b>2,308,922,760.94</b>	<b>1,950,672,374.58</b>	<b>(358,250,386.36)</b>	<b>1,663,731,164.48</b>
<b>EXPENDITURE</b>						
Personnel Cost	10	666,845,192.00	666,845,192.00	502,855,917.47	163,989,274.53	529,869,994.19
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	188,110,000.00	425,200,000.00	384,909,273.40	40,290,726.60	205,189,514.67
Loans and Advances	14	-	-	-	-	40,217,911.24
Grants and Contributions	15	452,836,111.94	797,471,309.94	713,220,105.49	84,251,204.45	628,207,511.77
Subsidies	16	77,406,259.00	57,406,259.00	47,439,223.42	9,517,035.58	-
Public Debt Charges	17	205,725,198.00	160,000,000.00	153,927,407.90	6,072,592.10	274,956,681.64
<b>TOTAL OPERATING EXPENDITURE</b>		<b>1,590,922,760.94</b>	<b>2,106,922,760.94</b>	<b>1,802,351,927.67</b>	<b>304,120,833.27</b>	<b>1,678,441,613.52</b>
<b>BALANCE FOR THE PERIOD BEFORE TRANSFERS</b>				<b>148,320,446.91</b>		<b>(14,710,449.04)</b>
<b>TRANSFERS</b>						
Transfer to Capital Development Fund				(148,320,446.91)		-
Transfer from Capital Development Fund				-		14,710,449.04
<b>TRANSFERS TOTAL</b>				<b>(148,320,446.91)</b>		<b>14,710,449.04</b>
<b>CLOSING BALANCE</b>						<b>0.00</b>

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

	NOTES	APPROVED BUDGET 2018 ₦	FINALBUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>OPENING BALANCE</b>		-	-	49,127.65	-	-
<b>Add: Revenue (Capital Receipts)</b>						
Transfer from Consolidated Revenue Fund				148,320,446.91		-
Capital Receipts and Other Revenue Sources	3	-	-	-	-	90,909,090.91
<b>CAPITAL RECEIPTS SUB-TOTAL</b>		-	-	<b>148,320,446.91</b>	-	<b>90,909,090.91</b>
Transfer to Consolidated Revenue Fund		-	-	-	-	(14,710,449.04)
<b>TOTAL CAPITAL REVENUE AVAILABLE</b>		-	-	<b>148,369,574.56</b>		<b>76,198,641.87</b>
<b>CAPITAL EXPENDITURE</b>						
Purchase of Fixed Assets - General	20A	246,000,000.00	55,000,000.00	40,496,146.14	14,503,853.86	41,217,911.24
Construction/Provision of Fixed Assets - General	20B	305,000,000.00	75,000,000.00	60,238,202.20	14,761,797.80	19,865,657.96
Rehabilitation/Repairs of Fixed Assets - General	20C	167,000,000.00	67,000,000.00	46,928,157.54	20,071,842.46	15,065,945.02
Preservation of the Environment - Gnenral	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	-	5,000,000.00	593,233.43	4,406,766.57	-
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>718,000,000.00</b>	<b>202,000,000.00</b>	<b>148,255,739.31</b>	<b>53,744,260.69</b>	<b>76,149,514.22</b>
<b>CLOSING BALANCE</b>		-	-	<b>113,835.25</b>		<b>49,127.65</b>

## STATEMENT OF ACCOUNTING POLICIES

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

**a. Statement of Compliance and Basis of Preparation**

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

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

**b. Revenue**

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

**c. Recurrent Expenditure**

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

**d. Capital Expenditure**

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

NOTES TO THE FINANCIAL STATEMENTS

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
1	<b>Government Share of FAAC (Statutory Revenue)</b>	1					
	Local Government Share of FAAC		1,520,184,660.00	1,520,184,660.00	1,497,528,814.29	(22,655,845.7)	998,597,562.89
	Share of State IGR		18,123,287.00	18,123,287.00	4,003,126.14	(14,120,160.9)	19,643,635.19
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	11,472,467.04	11,472,467.0	-
	Exchange Difference		-	-	44,810,960.48	44,810,960.5	80,415,053.52
	Refund From Paris Club		312,320,734.94	312,320,734.94	-	(312,320,734.9)	172,388,874.63
	Recovered Excess Bank Charges		2,263,269.00	2,263,269.00	1,149,671.11	(1,113,597.9)	-
	Equalisation		-	-	-	-	-
	Budget Augmentation		-	-	-	-	4,020,156.27
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64
	Local Government Share of VAT		345,210,001.00	345,210,001.00	383,345,235.52	38,135,234.5	319,551,144.33
	Local Government Share of Excess Crude Account		100,596,269.00	100,596,269.00	-	(100,596,269.0)	48,947,017.62
	<b>Statutory Revenue Total</b>		<b>2,298,698,220.94</b>	<b>2,298,698,220.94</b>	<b>1,942,310,274.58</b>	<b>(356,387,946.4)</b>	<b>1,647,926,857.09</b>
2	<b>Independent Revenue</b>						
	Personal Taxes	2A	-	-	-	-	-
	Licences - General	2B	2,007,000.00	2,007,000.00	1,020,400.00	(986,600.0)	547,600.00
	Fees - General	2E	1,000,000.00	1,000,000.00	108,300.00	(891,700.0)	221,900.00
	Fines - General	2F	-	-	-	-	-
	Sales - General	2G	150,000.00	150,000.00	29,000.00	(121,000.0)	19,800.00
	Earnings -General	2H	2,570,000.00	2,570,000.00	3,555,300.00	985,300.0	2,426,400.00
	Rent on Government Buildings - General	2I	750,000.00	750,000.00	18,500.00	(731,500.0)	12,700.00
	Rent on Land & Others - General	2J	440,000.00	440,000.00	1,290,200.00	850,200.0	880,600.00
	Repayments - General	2K	-	-	610,900.00	610,900.0	417,000.00
	Investment Income	2L	2,807,000.00	2,807,000.00	1,348,900.00	(1,458,100.0)	920,600.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	38,100.00	38,100.0	26,000.00
	Miscellaneous	2P	500,540.00	500,540.00	342,500.00	(158,040.0)	154,700.00
	<b>Independent Revenue Total</b>		<b>10,224,540.00</b>	<b>10,224,540.00</b>	<b>8,362,100.00</b>	<b>(1,862,440.0)</b>	<b>5,627,300.00</b>
3	<b>Other Revenue Sources and Capital Receipts</b>						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	-	-	90,909,090.91
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	<b>Other Revenue Sources and Capital Receipts - Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,909,090.91</b>
	<b>TOTAL REVENUE</b>		<b>2,308,922,760.94</b>	<b>2,308,922,760.94</b>	<b>1,950,672,374.58</b>	<b>(358,250,386.4)</b>	<b>1,744,463,248.00</b>

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦		₦	₦	₦
	1	<b>REVENUE</b>					
	11	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
1	1101	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
	110101	<b>LOCAL GOVERNMENT SHARE OF FAAC</b>					
	11010101	Local Government Share of FAAC	1,520,184,660.00	1,520,184,660.00	1,497,528,814.29	(22,655,845.7)	998,597,562.89
	11010104	Share of State IGR	18,123,287.00	18,123,287.00	4,003,126.14	(14,120,160.9)	19,643,635.19
	11010105	Excess Petroleum Profit Tax (PPT Revenue)	-	-	11,472,467.04	11,472,467.0	-
	11010106	Exchange Difference	-	-	44,810,960.48	44,810,960.5	80,415,053.52
	11010107	Refund from Paris Club	312,320,734.94	312,320,734.94	-	(312,320,734.9)	172,388,874.63
	11010108	Recovered Excess Bank Charges	2,263,269.00	2,263,269.00	1,149,671.11	(1,113,597.9)	-
	11010109	Equalisation	-	-	-	-	-
	11010110	Budget Augmentation	-	-	-	-	4,020,156.27
	11010111	Refund from Federal Government	-	-	-	-	-
	11010112	Stabilization Fund Receipts	-	-	-	-	4,363,412.64
	110102	<b>GOVERNMENT SHARE OF VAT</b>					
	11010201	Local Government Share of VAT	345,210,001.00	345,210,001.00	383,345,235.52	38,135,234.5	319,551,144.33
	110103	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>					
	11010303	Local Government Share of Excess Crude Account	100,596,269.00	100,596,269.00	-	(100,596,269.0)	48,947,017.62
		<b>STATUTORY REVENUE TOTAL</b>	<b>2,298,698,220.9</b>	<b>2,298,698,220.9</b>	<b>1,942,310,274.6</b>	<b>(356,387,946.4)</b>	<b>1,647,926,857.1</b>
2	12	<b>INDEPENDENT REVENUE</b>					
	1201	<b>TAX REVENUE</b>					
2A	120101	<b>PERSONAL TAXES</b>					
	12010101	Community Development/Poll Tax	-	-	-	-	-
	12010104	Arrears: Community or Poll Tax	-	-	-	-	-
	12010105	Dev. Tax or Levy	-	-	-	-	-
	12010106	Arrears: Dev. Tax or Levy	-	-	-	-	-
	12010107	Cattle Tax (Where Applicable)	-	-	-	-	-
	12010108	Arrears: Cattle Tax (Where Applicable)	-	-	-	-	-
	12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	-	-	-
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)	-	-	-	-	-
	12010111	Produce Sales Tax	-	-	-	-	-
	12010112	Entertainment Tax	-	-	-	-	-
		<b>PERSONAL TAXES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	1202	<b>NON-TAX REVENUE</b>					
2B	120201	<b>LICENCES - GENERAL</b>					
	12020102	Goldsmiths & Gold Dealer Licenses	-	-	218,100.00	218,100.0	-
	12020105	Radio/Television Station Licenses	-	-	-	-	-
	12020107	Boats & Canoe (Small Craft ) License	-	-	7,700.00	7,700.0	5,200.00
	12020109	Registration of Voluntary Organizations	-	-	-	-	-
	12020110	Inland Water-Way License	-	-	-	-	-
	12020111	Bake House License	-	-	-	-	-
	12020112	Bicycles License & Hire Permits	-	-	-	-	-
	12020113	Brickmaking, Etc License	70,000.00	70,000.00	-	(70,000.0)	-
	12020114	Cart Licenses	-	-	-	-	-
	12020115	Dane Gun Licenses	-	-	-	-	-
	12020116	Cattle Dealer Licenses	-	-	-	-	-
	12020117	Dried Fish & Meat Licenses	250,000.00	250,000.00	-	(250,000.0)	-
	12020118	Pet (Dog) Licenses	-	-	-	-	-
	12020119	Fishing Permits	-	-	-	-	-
	12020120	Hawker'S Permits	132,000.00	132,000.00	3,900.00	(128,100.0)	2,600.00
	12020121	Hunting Permits	20,000.00	20,000.00	-	(20,000.0)	-
	12020122	Produce Buying Licenses	130,000.00	130,000.00	178,700.00	48,700.0	122,000.00
	12020123	Animal Health Certificate Licenses	-	-	-	-	-
	12020124	Abattoir/Slaughter Licenses	500,000.00	500,000.00	5,100.00	(494,900.0)	3,500.00
	12020125	Renewal of Fisher Licenses	-	-	32,400.00	32,400.0	22,100.00
	12020126	Hiring Services	905,000.00	905,000.00	574,500.00	(330,500.0)	392,200.00
	12020127	Borehole Drilling Licenses	-	-	-	-	-
	12020129	Cinematograph Licenses	-	-	-	-	-
	12020130	Liquor Licenses	-	-	-	-	-
	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	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₹		₹	₹	₹
		<b>LICENCES TOTAL</b>	<b>2,007,000.00</b>	<b>2,007,000.00</b>	<b>1,020,400.00</b>	<b>(986,600.0)</b>	<b>547,600.00</b>
2E	<b>120204</b>	<b>FEES - GENERAL</b>	-	-	-	-	-
	12020404	Trade Union Fees	-	-	-	-	-
	12020417	Contractor Registration Fees	-	-	-	-	-
	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	-	-	-	-	-
	12020440	Medical Consultancy Fees	-	-	-	-	-
	12020441	Laboratory Fees	-	-	-	-	-
	12020442	Association Fees	-	-	-	-	-
	12020443	Birth & Death Registration Fees	-	-	-	-	-
	12020444	Burial Fees	-	-	-	-	-
	12020445	Change of Ownership Fees	300,000.00	300,000.00	-	(300,000.0)	-
	12020446	Agricultural/Veterinary Services Fees	-	-	7,700.00	7,700.0	5,200.00
	12020448	Development Levies	-	-	-	-	-
	12020449	Business/Trade Operating Fees	500,000.00	500,000.00	42,000.00	(458,000.0)	177,500.00
	12020450	Inspection Fees	-	-	-	-	-
	12020451	Timber & Forest Fees	200,000.00	200,000.00	-	(200,000.0)	-
	12020453	Applications Fees	-	-	-	-	-
	12020454	Parking Fees	-	-	-	-	-
	12020455	Learning Driving Test Fees	-	-	-	-	-
	12020456	Wharf Landing Fees	-	-	-	-	-
	12020457	Entertainment, Drumming and Temporary Both Permit Fees	-	-	6,700.00	6,700.0	4,600.00
	12020458	Control of Noise Permit Fees	-	-	-	-	-
	12020459	Naming of Street Registration Fees	-	-	-	-	-
	12020460	Tent At Sea Beach 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	-	-	51,900.00	51,900.0	34,600.00
		<b>FEES TOTAL</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>108,300.00</b>	<b>(891,700.0)</b>	<b>221,900.00</b>
2F	<b>120205</b>	<b>FINES - GENERAL</b>	-	-	-	-	-
	12020501	Towing of Vehicle Fines and Fees	-	-	-	-	-
	12020502	Fines on Overdue Lost Library Books	-	-	-	-	-
	12020503	Impounding of Animals Fines	-	-	-	-	-
		<b>FINES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2G	<b>120206</b>	<b>SALES - GENERAL</b>	-	-	-	-	-
	12020601	Sales of Journal & Publications	-	-	29,000.00	29,000.0	19,800.00
	12020603	Sales of ID Cards	-	-	-	-	-
	12020604	Sales of Stores/Scraps/Unservicable Items	150,000.00	150,000.00	-	(150,000.0)	-
	12020605	Sales of Vaccines	-	-	-	-	-
	12020607	Sales of Consultancy Registration Forms	-	-	-	-	-
	12020608	Sales of Improved Seeds/Chemical	-	-	-	-	-
	12020609	Proceeds from Sales of Farm Produce	-	-	-	-	-
	12020610	Proceeds from Sales of Goods By Public Auctions	-	-	-	-	-
	12020611	Proceeds from Sales of Govt. Vehicles	-	-	-	-	-
	12020612	Proceeds from Sales of Drugs and Medications Sales of Govt. Buildings	-	-	-	-	-
	12020614	Sales of Uniforms	-	-	-	-	-
		<b>SALES TOTAL</b>	<b>150,000.0</b>	<b>150,000.0</b>	<b>29,000.0</b>	<b>(121,000.0)</b>	<b>19,800.00</b>
2H	<b>120207</b>	<b>EARNINGS -GENERAL</b>	-	-	-	-	-
	12020701	Earnings from Consultancy Services	-	-	571,500.00	571,500.0	390,000.00
	12020702	Earnings from Laboratory Services	-	-	3,900.00	3,900.0	2,600.00
	12020703	Earnings from Hire of Plants & Equipment	-	-	-	-	-
	12020704	Earnings from the Use of Govt. Vehicles	910,000.00	910,000.00	9,600.00	(900,400.0)	6,500.00
	12020705	Earnings from the Use of Govt. Halls	400,000.00	400,000.00	152,300.00	(247,700.0)	104,000.00
	12020706	Earnings from Toll Gates	-	-	31,700.00	31,700.0	21,600.00
	12020707	Earnings from Medical Services	-	-	13,700.00	13,700.0	9,300.00
	12020708	Earnings from Agricultural Produce	660,000.00	660,000.00	1,213,200.00	553,200.0	828,000.00
	12020709	Earnings from Tourism/Culture/Arts Centres	-	-	73,600.00	73,600.0	50,300.00
	12020710	Earnings from Guest Houses	-	-	-	-	-
	12020711	Earnings from Commercial Activities	600,000.00	600,000.00	1,485,800.00	885,800.0	1,014,100.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	12020712	Earnings from Environmental Sanitation Services	-	-	-	-	-
		<b>EARNINGS TOTAL</b>	<b>2,570,000.00</b>	<b>2,570,000.00</b>	<b>3,555,300.00</b>	<b>985,300.00</b>	<b>2,426,400.00</b>
2I	<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	-	-	-	-	-
	12020801	Rent on Govt. Quarters	400,000.00	400,000.00	-	(400,000.00)	-
	12020802	Rent on Govt. Offices	-	-	-	-	-
	12020803	Rent on Govt Buildings	350,000.00	350,000.00	18,500.00	(331,500.00)	12,700.00
	12020804	Rent on Conference Centres	-	-	-	-	-
	12020805	Rent on Building At Aerodromes	-	-	-	-	-
		<b>RENT ON GOVERNMENT BUILDINGS TOTAL</b>	<b>750,000.00</b>	<b>750,000.00</b>	<b>18,500.00</b>	<b>(731,500.00)</b>	<b>12,700.00</b>
2J	<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	-	-	-	-	-
	12020901	Rent on Govt. Land	-	-	278,500.00	278,500.00	190,100.00
	12020903	Rents & Premium on the Allocation of Land	440,000.00	440,000.00	229,800.00	(210,200.00)	156,800.00
	12020904	Rents of Plots & Sites Services Programme	-	-	15,100.00	15,100.00	10,300.00
	12020905	Lease Rental	-	-	-	-	-
	12020906	Rents on Govt. Properties	-	-	766,800.00	766,800.00	523,400.00
		<b>RENT ON LAND &amp; OTHERS TOTAL</b>	<b>440,000.00</b>	<b>440,000.00</b>	<b>1,290,200.00</b>	<b>850,200.00</b>	<b>880,600.00</b>
2K	<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	-	-	-	-	-
	12021002	Motor Vehicle Advances	-	-	-	-	-
	12021003	Bicycle Advances (Principal)	-	-	-	-	-
	12021004	Motor Vehicle Refurbishing Loan	-	-	-	-	-
	12021005	House Refurbishing Loan	-	-	-	-	-
	12021006	Refunds	-	-	610,900.00	610,900.00	417,000.00
		<b>REPAYMENTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>610,900.00</b>	<b>610,900.00</b>	<b>417,000.00</b>
2L	<b>120211</b>	<b>INVESTMENT INCOME</b>	-	-	-	-	-
	12021101	Operating Surplus	-	-	-	-	-
	12021102	Dividend Received	700,000.00	700,000.00	1,348,900.00	648,900.00	920,600.00
	12021103	Other Investment Income	2,107,000.00	2,107,000.00	-	(2,107,000.00)	-
		<b>INVESTMENT INCOME TOTAL</b>	<b>2,807,000.00</b>	<b>2,807,000.00</b>	<b>1,348,900.00</b>	<b>(1,458,100.00)</b>	<b>920,600.00</b>
2M	<b>120212</b>	<b>INTEREST EARNED</b>	-	-	-	-	-
	12021201	Motor Vehicle Advances	-	-	-	-	-
	12021202	Bicycle Advances (Interest)	-	-	-	-	-
	12021203	Refurbishing Loan	-	-	-	-	-
	12021204	Furniture Loan	-	-	-	-	-
	12021205	Interest on Housing Loan	-	-	-	-	-
	12021206	Interest on Loans to States	-	-	-	-	-
	12021207	Interest on Loans to Lgas	-	-	-	-	-
	12021208	Interest on Loans to Government Owned Companies	-	-	-	-	-
	12021209	Interest on Debenture Loans	-	-	-	-	-
	12021210	Bank Interest	-	-	-	-	-
	12021211	Gains on Foreign Exchange	-	-	-	-	-
		<b>INTEREST EARNED TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2O	<b>120214</b>	<b>RATES</b>	-	-	-	-	-
	12021401	Tenement Rate	-	-	38,100.00	38,100.00	26,000.00
	12021402	Penalty For Tenement Rate	-	-	-	-	-
	12021403	Areas of Tenement Rate	-	-	-	-	-
	12021404	Ground Rent	-	-	-	-	-
	12021405	Federal Government Grant in Lieu of Tenement Rate	-	-	-	-	-
	12021406	State Government Grant in Lieu of Tenement Rate	-	-	-	-	-
		<b>RATES TOTAL</b>	<b>-</b>	<b>-</b>	<b>38,100.00</b>	<b>38,100.00</b>	<b>26,000.00</b>
2P	<b>120215</b>	<b>MISCELLANEOUS</b>	-	-	-	-	-
	12021501	Mortuary Hearse and Cementary Earnings	-	-	-	-	-
	12021502	Recovery of Losses and Overpayments	-	-	-	-	-
	12021503	Payment in Lieu of Registration Notices	-	-	-	-	-
	12021504	Unclaimed Deposit	-	-	-	-	-
	12021505	Indigene Certificate	500,540.00	500,540.00	342,500.00	(158,040.00)	154,700.00
		<b>MISCELLANEOUS TOTAL</b>	<b>500,540.00</b>	<b>500,540.00</b>	<b>342,500.00</b>	<b>(158,040.00)</b>	<b>154,700.00</b>
3	<b>13</b>	<b>AID AND GRANTS</b>	-	-	-	-	-
	<b>1301</b>	<b>AID</b>	-	-	-	-	-
3A	<b>130101</b>	<b>DOMESTIC AIDS</b>	-	-	-	-	-
	13010101	Current Domestic Aids	-	-	-	-	-
	13010102	Capital Domestic Aids	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦		₦	₦	₦
		<b>DOMESTIC AIDS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3B	130102	<b>FOREIGN AIDS</b>	-	-	-	-	-
	13010201	Current Foreign Aids	-	-	-	-	-
	13010202	Capital Foreign Aids	-	-	-	-	-
		<b>FOREIGN AIDS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3C	130203	<b>DOMESTIC GRANTS</b>	-	-	-	-	-
	13020301	Current Domestic Grants	-	-	-	-	-
	13020302	Capital Domestic Grants	-	-	-	-	-
		<b>DOMESTIC GRANTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3D	130204	<b>FOREIGN GRANTS</b>	-	-	-	-	-
	13020401	Current Foreign Grants	-	-	-	-	-
	13020402	Capital Foreign Grants	-	-	-	-	-
		<b>FOREIGN GRANTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4	14	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	-	-	-	-	-
	1401	<b>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</b>	-	-	-	-	-
	140101	<b>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</b>	-	-	-	-	-
	14010101	Transfer from CRF to CDF	-	-	-	-	-
		<b>TRANSFER TO CDF TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5	1402	<b>OTHER CAPITAL RECEIPTS</b>	-	-	-	-	-
	140202	<b>OTHER CAPITAL RECEIPTS</b>	-	-	-	-	-
	14020201	Other Capital Receipts to CDF	-	-	-	-	-
	14020202	Sale of Fixed Assets	-	-	-	-	-
		<b>OTHER CAPITAL RECEIPTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6	1403	<b>LOANS/ BORROWINGS RECEIPT</b>	-	-	-	-	-
6A	140301	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	-	-	-	-	-
	14030301	Domestic Loans/ Borrowings from Financial Institutions	-	-	-	-	90,909,090.91
	14030302	Domestic Loans/ Borrowings from Other Government Entities	-	-	-	-	-
	14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-	-
		<b>DOMESTIC LOANS/ BORROWINGS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,909,090.91</b>
6B	140302	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	-	-	-	-	-
	14030201	International Loans/ Borrowings from Financial Institutions	-	-	-	-	-
	14030202	International Loans/ Borrowings from Other Government Entities	-	-	-	-	-
	14030203	International Loans/ Borrowings from Other Entities/ Organisations	-	-	-	-	-
		<b>INTERNATIONAL LOANS/ BORROWINGS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	1404	<b>DEBT FORGIVENESS</b>	-	-	-	-	-
7A	140401	<b>FOREIGN DEBT FORGIVENESS</b>	-	-	-	-	-
	14040101	Foreign Debt Forgiveness	-	-	-	-	-
7B	140402	<b>DOMESTIC DEBT FORGIVENESS</b>	-	-	-	-	-
	14040201	Domestic Debt Forgiveness	-	-	-	-	-
		<b>DEBT FORGIVENESS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8	1407	<b>EXTRAORDINARY ITEMS</b>	-	-	-	-	-
	140701	<b>EXTRAORDINARY ITEMS</b>	-	-	-	-	-
	14070101	Extraordinary Items	-	-	-	-	-
	14070102	Unspecified Revenue	-	-	-	-	-
		<b>EXTRAORDINARY ITEMS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
<b>EXPENDITURES</b>							
10	<b>Personnel Cost</b>	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	653,945,192.00	653,945,192.00	485,906,826.56	168,038,365.4	529,869,994.19
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances	10A	12,900,000.00	12,900,000.00	16,949,090.91	(4,049,090.9)	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	<b>Personnel Cost Total</b>		<b>666,845,192.00</b>	<b>666,845,192.00</b>	<b>502,855,917.47</b>	<b>163,989,274.5</b>	<b>529,869,994.19</b>
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	<b>Overhead Cost</b>						
	Travels and Transport - General	13A	9,000,000.00	95,000,000.00	94,502,858.00	497,142.0	-
	Utilities - General	13B	6,400,000.00	10,000,000.00	7,962,912.22	2,037,087.8	12,640,620.00
	Materials and Supplies - General	13C	32,500,000.00	32,500,000.00	24,673,494.35	7,826,505.6	12,947,781.82
	Maintenance Services - General	13D	43,500,000.00	61,300,000.00	54,374,214.31	6,925,785.7	6,973,359.64
	Training - General	13E	-	-	-	-	3,976,787.95
	Other Services - General	13F	64,000,000.00	85,000,000.00	81,377,309.74	3,622,690.3	54,003,874.04
	Consulting and Professional Services	13G	6,000,000.00	8,000,000.00	6,408,509.05	1,591,491.0	12,457,109.10
	Fuel and Lubricants	13H	900,000.00	5,900,000.00	4,662,850.12	1,237,149.9	-
	Financial Charges	13I	7,000,000.00	15,000,000.00	11,917,235.08	3,082,764.9	15,003,185.27
	Miscellaneous Expenses	13J	18,810,000.00	112,500,000.00	99,029,890.53	13,470,109.5	87,186,796.85
	<b>Overhead Cost Total</b>		<b>188,110,000.00</b>	<b>425,200,000.00</b>	<b>384,909,273.40</b>	<b>40,290,726.6</b>	<b>205,189,514.67</b>
14	<b>Loans and Advances</b>						
	Staff Loans and Advances	14A	-	-	-	-	40,217,911.24
	<b>Loans and Advances Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,217,911.24</b>
15	<b>Grants and Contributions</b>						
	Local Grants and Contributions	15A	452,836,111.94	797,471,309.94	713,220,105.49	84,251,204.5	628,207,511.77
	Foreign Grants and Contributions	15B	-	-	-	-	-
	<b>Grants and Contributions Total</b>		<b>452,836,111.94</b>	<b>797,471,309.94</b>	<b>713,220,105.49</b>	<b>84,251,204.5</b>	<b>628,207,511.77</b>
16	<b>Subsidies</b>						
	Subsidy to Government Owned Companies & Parastatals	16A	77,406,259.00	57,406,259.00	47,439,223.42	9,517,035.6	-
	Subsidy to Private Companies	16B	-	-	-	-	-
	<b>Subsidies Total</b>		<b>77,406,259.00</b>	<b>57,406,259.00</b>	<b>47,439,223.42</b>	<b>9,517,035.6</b>	<b>-</b>
17	<b>Public Debt Charges</b>						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	-	-	-	72,721,825.74
	Interest - Internal Public Debt	17C	205,725,198.00	160,000,000.00	153,927,407.90	6,072,592.1	202,234,855.90
	<b>Public Debt Charges Total</b>		<b>205,725,198.00</b>	<b>160,000,000.00</b>	<b>153,927,407.90</b>	<b>6,072,592.1</b>	<b>274,956,681.64</b>
18	<b>Transfers</b>						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	<b>Transfers - Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	<b>Capital Expenditure</b>						
	Purchase of Fixed Assets	20A	246,000,000.00	55,000,000.00	40,496,146.14	14,503,853.9	41,217,911.24
	Construction/Provision of Fixed Assets	20B	305,000,000.00	75,000,000.00	60,238,202.20	14,761,797.8	19,865,657.96
	Rehabilitation/Repairs of Fixed Assets	20C	167,000,000.00	67,000,000.00	46,928,157.54	20,071,842.5	15,065,945.02
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	-	5,000,000.00	593,233.43	4,406,766.6	-
	<b>Capital Expenditure Total</b>		<b>718,000,000.00</b>	<b>202,000,000.00</b>	<b>148,255,739.31</b>	<b>53,744,260.7</b>	<b>76,149,514.22</b>
	<b>TOTAL EXPENDITURE</b>		<b>2,308,922,760.94</b>	<b>2,308,922,760.94</b>	<b>1,950,607,666.98</b>	<b>357,865,094.0</b>	<b>1,754,591,127.74</b>

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	<b>2</b>	<b>EXPENDITURE</b>					
10	<b>21</b>	<b>Personnel cost</b>					
	<b>2101</b>	<b>Salaries and Wages</b>					
10A	<b>210101</b>	<b>Salaries and Wages</b>					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	653,945,192.00	653,945,192.00	485,906,826.56	168,038,365.44	529,869,994.19
	21010102	Overtime Payments	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	12,900,000.00	12,900,000.00	16,949,090.91	(4,049,090.91)	-
	21010104	Salary Arrears	-	-	-	-	-
		<b>TOTAL</b>	<b>666,845,192.00</b>	<b>666,845,192.00</b>	<b>502,855,917.47</b>	<b>163,989,274.53</b>	<b>529,869,994.19</b>
10B	<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>					
	<b>210201</b>	<b>Allowances</b>					
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>22</b>	<b>OTHER RECURRENT COSTS</b>					
13	<b>2202</b>	<b>OVERHEAD COST</b>					
13A	<b>220201</b>	<b>TRAVEL AND TRANSPORT - GENERAL</b>					
	22020101	Local travels and transport: training	9,000,000.00	45,000,000.00	44,854,063.31	145,936.69	-
	22020102	Local travels and transport: others	-	-	-	-	-
	22020103	International travels & transport: training	-	-	-	-	-
	22020104	International travels: others	-	-	-	-	-
	22020105	Hotel Accommodation - Local	-	-	-	-	-
	22020106	Hotel Accommodation - International	-	-	-	-	-
	22020107	Hotel Accommodation - Local Training	-	-	-	-	-
	22020108	Hotel Accommodation - International Training	-	50,000,000.00	49,648,794.69	351,205.31	-
	22020109	Per Diems/Estacodes	-	-	-	-	-
		<b>TOTAL</b>	<b>9,000,000.00</b>	<b>95,000,000.00</b>	<b>94,502,858.00</b>	<b>497,142.00</b>	<b>-</b>
13B	<b>220202</b>	<b>UTILITIES - GENERAL</b>					
	22020201	Electricity Charges	4,000,000.00	7,000,000.00	5,172,312.22	1,827,687.78	10,494,120.00
	22020202	Telephone Charges	-	-	-	-	-
	22020203	Internet Access Charges	-	-	-	-	-
	22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
	22020205	Water Rates	2,400,000.00	3,000,000.00	2,790,600.00	209,400.00	2,146,500.00
	22020206	Sewerage Charges	-	-	-	-	-
	22020207	Leased Communication Lines	-	-	-	-	-
	22020208	Software Charges/License Renewal	-	-	-	-	-
	22020209	Interactive Learning	-	-	-	-	-
	22020210	Multiyear Traffic Order	-	-	-	-	-
	22020211	Other Utility Charges	-	-	-	-	-
		<b>TOTAL</b>	<b>6,400,000.00</b>	<b>10,000,000.00</b>	<b>7,962,912.22</b>	<b>2,037,087.78</b>	<b>12,640,620.00</b>
13C	<b>220203</b>	<b>MATERIALS AND SUPPLIES - GENERAL</b>					
	22020301	Office Stationeries/Computer Consumables	10,000,000.00	7,000,000.00	5,097,813.50	1,902,186.50	1,618,181.82
	22020302	Books	-	-	-	-	-
	22020303	Newspapers	-	-	-	-	-
	22020304	Magazines and Periodicals	-	-	-	-	-
	22020305	Printing of Non Security Documents	6,000,000.00	10,000,000.00	8,274,798.88	1,725,201.12	5,366,200.00
	22020306	Printing of Security Documents	6,000,000.00	-	-	-	5,366,200.00
	22020307	Drugs/Laboratory/Medical Supplies	5,000,000.00	4,000,000.00	3,518,181.82	481,818.18	150,000.00
	22020308	Field and Camping Materials Supplies	500,000.00	2,000,000.00	595,300.00	1,404,700.00	447,200.00
	22020309	Uniforms and Other Clothing	-	-	-	-	-
	22020310	Teachind Aids/Instructional Materials	-	2,000,000.00	1,050,000.00	950,000.00	-
	22020311	Food stuff/Catering Materials Supplies	5,000,000.00	5,000,000.00	4,137,400.15	862,599.85	-
	22020312	Chemicals and Reagents Materials Supplies	-	-	-	-	-
	22020313	Other Materials and Supplies	-	2,500,000.00	2,000,000.00	500,000.00	-
		<b>TOTAL</b>	<b>32,500,000.00</b>	<b>32,500,000.00</b>	<b>24,673,494.35</b>	<b>7,826,505.65</b>	<b>12,947,781.82</b>
13D	<b>220204</b>	<b>MAINTENANCE SERVICES GENERAL</b>					
	22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	-	-	-	2,683,100.00
	22020402	Maintenance of Office Furniture	200,000.00	300,000.00	232,500.00	67,500.00	-
	22020403	Maintenance of Office Building/Residential Qtrs	30,000,000.00	20,000,000.00	17,430,690.86	2,569,309.14	-
	22020404	Maintenance of Office/IT Equipment	-	-	-	-	-
	22020405	Maintenance of Plant and Generators	300,000.00	-	-	-	-
	22020406	Other Maintenance Services	-	30,000,000.00	27,948,123.29	2,051,876.71	-
	22020407	Maintenance of Air Conditioners	-	-	-	-	-
	22020408	Maintenance of Boats	-	-	-	-	-
	22020409	Maintenance of Railway Equipments	-	-	-	-	-
	22020410	Maintenance of Street Lights	-	-	-	-	-
	22020411	Maintenance of Communication Equipments	-	-	-	-	-
	22020412	Maintenance of Market/Public Places	2,000,000.00	3,000,000.00	2,325,500.00	674,500.00	4,290,259.64
	22020413	Minor Road Maintenance	8,000,000.00	8,000,000.00	6,437,400.15	1,562,599.85	-
		<b>TOTAL</b>	<b>43,500,000.00</b>	<b>61,300,000.00</b>	<b>54,374,214.31</b>	<b>6,925,785.69</b>	<b>6,973,359.64</b>

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 K	FINAL BUDGET 2018	ACTUAL 2018 K	VARIANCE K	ACTUAL 2017 K
13E	<b>220205</b>	<b>TRAINING GENERAL</b>					
	22020501	Local Training	-	-	-	-	-
	22020502	International Training	-	-	-	-	-
	22020503	Other Trainings	-	-	-	-	-
	22020504	Seminars/Workshops and Conference	-	-	-	-	3,976,787.95
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,976,787.95</b>
13F	<b>220206</b>	<b>OTHER SERVICE - GENERAL</b>					
	22020601	Security Services	50,000,000.00	70,000,000.00	67,140,248.61	2,859,751.39	41,458,419.50
	22020602	Office Rent	-	-	-	-	-
	22020603	Residential Rent	-	-	-	-	-
	22020604	Security Vote (Including Operations)	12,000,000.00	15,000,000.00	14,237,061.14	762,938.86	12,545,454.54
	22020605	Cleaning and Fumigation Services	-	-	-	-	-
	22020606	Land Uses Charges	-	-	-	-	-
	22020607	Rescue Service	2,000,000.00	-	-	-	-
		<b>TOTAL</b>	<b>64,000,000.00</b>	<b>85,000,000.00</b>	<b>81,377,309.74</b>	<b>3,622,690.26</b>	<b>54,003,874.04</b>
13G	<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>					
	22020701	Financial Consulting	500,000.00	5,000,000.00	4,376,540.38	623,459.62	447,200.00
	22020702	Information Technology Consulting	-	-	-	-	-
	22020703	Legal Services	-	-	-	-	-
	22020704	Engineering Services	-	-	-	-	-
	22020705	Architectural Services	-	-	-	-	-
	22020706	Surveying Services	-	-	-	-	-
	22020707	Agricultural Consulting	500,000.00	1,000,000.00	581,400.00	418,600.00	447,200.00
	22020708	Medical Consulting	-	-	-	-	-
	22020709	Other Consultancy Services	-	1,000,000.00	855,114.12	144,885.88	-
	22020710	Auditing	5,000,000.00	1,000,000.00	595,454.55	404,545.45	11,562,709.10
		<b>TOTAL</b>	<b>6,000,000.00</b>	<b>8,000,000.00</b>	<b>6,408,509.05</b>	<b>1,591,490.95</b>	<b>12,457,109.10</b>
13H	<b>220208</b>	<b>FUEL AND LUBRICANTS - GENERAL</b>					
	22020801	Motor Vehicle Fuel Cost	400,000.00	500,000.00	442,702.33	57,297.67	-
	22020802	Other Transport Equipments Fuel Cost	-	400,000.00	82,747.63	317,252.37	-
	22020803	Plant/Generator Fuel Cost	500,000.00	-	-	-	-
	22020804	Aircraft Fuel Cost	-	5,000,000.00	4,137,400.15	862,599.85	-
	22020805	Boat Fuel Cost	-	-	-	-	-
	22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
		<b>TOTAL</b>	<b>900,000.00</b>	<b>5,900,000.00</b>	<b>4,662,850.12</b>	<b>1,237,149.88</b>	<b>-</b>
13I	<b>220209</b>	<b>FINANCIAL CHARGES GENERAL</b>					
	22020901	Bank charges (Other Than Interest)	7,000,000.00	15,000,000.00	11,917,235.08	3,082,764.92	12,683,109.65
	22020902	Insurance Premium	-	-	-	-	-
	22020903	Loss on Foreign Exchange	-	-	-	-	-
	22020904	Other CRF Bank Charges	-	-	-	-	2,320,075.62
	22020905	Admin Charges (JAAC)	-	-	-	-	-
		<b>TOTAL</b>	<b>7,000,000.00</b>	<b>15,000,000.00</b>	<b>11,917,235.08</b>	<b>3,082,764.92</b>	<b>15,003,185.27</b>
13J	<b>220210</b>	<b>MISCELLANEOUS EXPENSES - GENERAL</b>					
	22021001	Refreshment and Meals	8,000,000.00	10,000,000.00	8,146,540.41	1,853,459.59	7,155,000.00
	22021002	Honorarium and Sitting Allowance	3,000,000.00	15,000,000.00	22,209,939.46	(7,209,939.46)	-
	22021003	Publicity and Advertisements	-	2,000,000.00	1,679,386.36	320,613.64	1,980,758.56
	22021004	Medical Expenses - local	3,000,000.00	-	-	-	-
	22021006	Postage and Courier Services	100,000.00	500,000.00	116,300.00	383,700.00	-
	22021007	Welfare Packages	500,000.00	15,000,000.00	12,477,376.46	2,522,623.54	10,147,200.00
	22021008	Subscription to Professional Bodies	-	-	-	-	-
	22021009	Sporting Activities	-	-	-	-	-
	22021010	Direct Teaching and Laboratory Cost	-	-	-	-	-
	22021014	Annual Budget Expenses and Administration	3,000,000.00	5,000,000.00	4,336,444.32	663,555.68	2,683,100.00
	22021019	Medical Expenses - International	-	-	-	-	-
	22021020	Foreign Scholarship Scheme	-	-	-	-	-
	22021021	Special Days/Celebrations	-	-	-	-	2,000,000.00
	22021022	Youth Corpers Allowance	-	-	-	-	-
	22021023	Development Plan Preparation Expenses	-	-	-	-	1,937,354.58
	22021024	Final Account Preparation Expenses	-	5,000,000.00	4,813,636.36	186,363.64	-
	22021025	Other Miscellaneous Expenses	1,210,000.00	60,000,000.00	45,250,267.16	14,749,732.84	53,374,352.80
	22021026	Monitoring and Evaluation	-	-	-	-	-
	22021027	Daily Rate Allowances	-	-	-	-	-
	22021028	Election Logistics	-	-	-	-	7,909,030.91
		<b>TOTAL</b>	<b>18,810,000.00</b>	<b>112,500,000.00</b>	<b>99,029,890.53</b>	<b>13,470,109.47</b>	<b>87,186,796.85</b>
14	<b>2203</b>	<b>LOANS AND ADVANCES</b>					
14A	<b>220301</b>	<b>STAFF LOANS AND ADVANCES - GENERAL</b>					
	22030101	Motor Cycle Advances	-	-	-	-	-
	22030102	Bicycle Advances	-	-	-	-	-
	22030103	Refurbishing Advances	-	-	-	-	-
	22030104	Correspondence Advances	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 K	FINAL BUDGET 2018	ACTUAL 2018 K	VARIANCE K	ACTUAL 2017 K
	22030105	Spectacle Advances	-	-	-	-	-
	22030106	Motor Vehicle Advances	-	-	-	-	40,217,911.24
	22030107	Furnishing Advances	-	-	-	-	-
	22030108	Housing Loans	-	-	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,217,911.24</b>
15	<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
15A	<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>					
	22040101	Grants to Other Government - Current	-	-	-	-	-
	22040102	Grants to Other Government - Capital	-	-	-	-	-
	22040103	Grants to Local government - Current	-	-	-	-	-
	22040104	Grants to Local Government - Capital	-	-	-	-	-
	22040105	Grants to Government Owned Companies - Current	-	-	-	-	-
	22040106	Grant to Government Owned Companies - Capital	-	-	-	-	-
	22040107	Grants to Private Companies - Current	-	-	-	-	-
	22040108	Grants to Private Companies - Capital	-	-	-	-	-
	22040109	Grants to Communities/NGO's	10,000,000.00	1,128,200.00	1,100,000.00	28,200.00	-
	22040110	Contribution to State University	-	165,756,300.00	161,609,647.78	4,146,652.22	119,004,893.59
	22040111	Grants/Allocation to Development Areas	-	-	-	-	800,000.00
	22040112	Contribution to Traditional Councils	26,000,000.00	46,038,600.00	44,886,875.15	1,151,724.85	43,818,222.66
	22040113	Contribution to Ministry for Local Government Affairs	144,342,983.94	15,248,600.00	14,867,090.60	381,509.40	28,419,493.80
	22040115	Contribution to Local Government Education Authority	-	358,619,700.00	349,648,366.83	8,971,333.17	350,457,378.09
	22040116	Contribution to Primary Health Care Development Agency	10,000,000.00	354,300.00	345,454.55	8,845.45	9,198,795.45
	22040117	Contribution to Local government Staff Pension Board	243,493,128.00	210,325,609.94	140,762,670.58	69,562,939.36	69,220,071.98
	22040118	Contribution to Local Government Service Commission	18,000,000.00	-	-	-	7,288,656.20
	22040119	Contribution to Auditor General Local Government	-	-	-	-	-
	22040120	Contingency	-	-	-	-	-
		<b>TOTAL</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
			<b>452,836,111.94</b>	<b>797,471,309.94</b>	<b>713,220,105.49</b>	<b>84,251,204.45</b>	<b>628,207,511.77</b>
16	<b>2205</b>	<b>SUBSIDIES GENERAL</b>					
16A	<b>220501</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp; PARASTATALS</b>					
	22050101	Subsidy to Government Owned Companies	-	-	-	-	-
	22050102	Meals subsidy to Government Schools	2,406,259.00	6,406,259.00	2,797,900.00	3,608,359.00	-
	22050104	Petroleum Subsidy	-	-	-	-	-
	22050106	Agricultural Inputs Subsidy	50,000,000.00	35,000,000.00	30,454,959.78	4,545,040.22	-
	22050107	Health Subsidy	-	1,000,000.00	550,000.00	-	-
	22050108	Religious Pilgrimage Subsidy	25,000,000.00	15,000,000.00	13,636,363.64	1,363,636.36	-
		<b>TOTAL</b>	<b>77,406,259.00</b>	<b>57,406,259.00</b>	<b>47,439,223.42</b>	<b>9,517,035.58</b>	<b>-</b>
16B	<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>					
	22050201	Subsidy to Private Companies	-	-	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
17	<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>					
17A	<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT - TREASURY BILL</b>					
	22060101	Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
	22060102	Foreign Interest/Discount - Short term Borrowings	-	-	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
17B	<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>					
	22060201	Domestic Interest/Discount - Treasury Bill	-	-	-	-	-
	22060202	Domestic Interest/Discount - Short term Borrowings	-	-	-	-	-
	22060203	Settlement of Liabilities	-	-	-	-	72,721,825.74
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,721,825.74</b>
17C	<b>220603</b>	<b>INSURANCE PREMIUM</b>					
	22060301	Interest - Internal Public Debt	205,725,198.00	160,000,000.00	153,927,407.90	6,072,592.10	202,234,855.90
		<b>TOTAL</b>	<b>205,725,198.00</b>	<b>160,000,000.00</b>	<b>153,927,407.90</b>	<b>6,072,592.10</b>	<b>202,234,855.90</b>
18	<b>2207</b>	<b>TRANSFERS</b>					
18A	<b>220701</b>	<b>TRANSFERS TO OTHER FUNDS</b>					
	22070101	Transfer to CDF	-	-	-	-	-
	22070102	Transfer to Sovereign Wealth Fund	-	-	-	-	-
	22070103	Transfer to Sinking Fund	-	-	-	-	-
	22070105	Transfer to Contingencies Fund	-	-	-	-	-
	22070109	Transfer to Joint Project Account (MLGA)	-	-	-	-	-
		<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
18B	<b>220702</b>	<b>TRANSFERS-PAYMENTS TO INDIVIDUALS</b>					

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
20	<b>23</b>	<b>CAPITAL EXPENDITURE GENERAL</b>					
20A	<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>					
	23010101	Purchase/Acquisition of Land	100,000,000.00		-	-	-
	23010102	Purchase of Office Building	-		-	-	1,000,000.00
	23010103	Purchase of Residential Buildings	-		-	-	-
	23010104	Purchase of Motor Cycles	50,000,000.00		-	-	-
	23010105	Purchase of Motor Vehicles	20,000,000.00	50,000,000.00	38,361,247.24	11,638,752.76	40,217,911.24
	23010106	Purchase of Vans	25,000,000.00	5,000,000.00	2,134,898.90	2,865,101.10	-
	23010107	Purchase of Trucks	5,000,000.00		-	-	-
	23010108	Purchase of Buses	-		-	-	-
	23010109	Purchase of Sea Boats	-		-	-	-
	23010110	Purchase of Ships	-		-	-	-
	23010111	Purchase of Trains	-		-	-	-
	23010112	Purchase of Office Furniture and Fittings	31,000,000.00		-	-	-
	23010113	Purchase of Computers	3,000,000.00		-	-	-
	23010114	Purchase of Computer Printers	-		-	-	-
	23010115	Purchase of Photocopying Machines	-		-	-	-
	23010116	Purchase of Typewriters	-		-	-	-
	23010117	Purchase of Shredding Machines	-		-	-	-
	23010118	Purchase of Scanners	-		-	-	-
	23010119	Purchase of Power Generating Set	-		-	-	-
	23010120	Purchase of Canteen/ Kitchen Equipment	-		-	-	-
	23010121	Purchase of Residential Furniture	-		-	-	-
	23010122	Purchase of Health/Medical Equipment	-		-	-	-
	23010123	Purchase of Fire Fighting Equipment	-		-	-	-
	23010124	Purchase of Teaching/Learning Aid Equipment	2,000,000.00		-	-	-
	23010125	Purchase of Library Books & Equipment	-		-	-	-
	23010126	Purchase of Sporting/Gaming Equipment	-		-	-	-
	23010127	Purchase of Agricultural Equipment/Irrigation	5,000,000.00		-	-	-
	23010128	Purchase of Security Equipment	5,000,000.00		-	-	-
	23010129	Purchase of Industrial Equipment	-		-	-	-
	23010130	Purchase of Recreational Facilities	-		-	-	-
	23010131	Purchase of Air Navigational Equipment	-		-	-	-
	23010132	Purchase of Defense Equipment	-		-	-	-
	23010133	Purchase of Surveying Equipment	-		-	-	-
	23010134	Purchase of Diving Equipment	-		-	-	-
	23010135	Kitting of Armed Forces Personnel	-		-	-	-
	23010136	Baam Salatuting and Ceremonials	-		-	-	-
	23010137	Purchase of Ship Spare/maintenance	-		-	-	-
	23010138	Purchase of Aero Spares/Maintenance	-		-	-	-
	23010139	Purchase of fertilizer	-		-	-	-
		<b>PURCHASE OF FIXED ASSETS - TOTAL</b>	<b>246,000,000.00</b>	<b>55,000,000.00</b>	<b>40,496,146.14</b>	<b>14,503,853.86</b>	<b>41,217,911.24</b>
20B	<b>230201</b>	<b>CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>					
	23020101	Construction/Provision of Office Buildings	5,000,000.00		-	-	-
	23020102	Construction/Provision of Residential Buildings	70,000,000.00	10,000,000.00	8,000,000.00	2,000,000.00	-
	23020103	Construction/Provision of Electricity	35,000,000.00	5,000,000.00	1,818,181.82	3,181,818.18	-
	23020104	Construction/Provision of Housing	-		-	-	-
	23020105	Construction/Provision of Water Facilities	20,000,000.00		-	-	3,500,000.00
	23020106	Construction/Provision of Hospital/Health Centers	30,000,000.00	20,000,000.00	15,216,770.00	4,783,230.00	3,902,357.48
	23020107	Construction/Provision of Public Schools	20,000,000.00		-	-	-
	23020110	Construction/Provision of Fire Fighting Stations	5,000,000.00		-	-	-
	23020111	Construction/Provision of Libraries	-		-	-	-
	23020112	Construction/Provision of Sporting Facilities	-		-	-	-
	23020113	Construction/Provision of Agricultural Facilities	30,000,000.00		-	-	-
	23020114	Construction/Provision of Roads	-		-	-	-
	23020115	Construction/Provision of Rail- ways	-		-	-	-
	23020116	Construction/Provision of Water -Ways	10,000,000.00		-	-	5,463,300.48
	23020117	Construction/Provision of Airport/Aerodromes	-		-	-	-
	23020118	Construction/Provision of Infrastructure	15,000,000.00	20,000,000.00	16,000,000.00	4,000,000.00	-
	23020119	Construction/Provision of Recreational Facilities	2,000,000.00		-	-	-
	23020122	Construction of Boundary Pillars/Right Ways	-	20,000,000.00	19,203,250.38	796,749.62	-
	23020123	Construction of Traffic Lights/Street Lights	-		-	-	-
	23020124	Construction of Markets/Parks	60,000,000.00		-	-	-
	23020125	Construction of Power generating Plants	-		-	-	-
	23020126	Construction/Provision of Cemeteries	3,000,000.00		-	-	7,000,000.00
	23020127	Construction/Provision of ICT Infrastructures	-		-	-	-
		<b>CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL</b>	<b>305,000,000.00</b>	<b>75,000,000.00</b>	<b>60,238,202.20</b>	<b>14,761,797.80</b>	<b>19,865,657.96</b>
20C	<b>230301</b>	<b>REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL</b>					
	23030101	Rehabilitation/Repairs - Residential Building	18,000,000.00		-	-	5,480,758.56
	23030102	Rehabilitation/Repairs - Electricity	45,000,000.00	8,000,000.00	1,115,135.51	6,884,864.49	6,243,771.97
	23030103	Rehabilitation/Repairs - Housing	-		-	-	-
	23030104	Rehabilitation/Repairs - Water Facilities	-		-	-	-
	23030105	Rehabilitation/Repairs - Hospital/Health Centers	45,000,000.00	18,000,000.00	15,064,602.30	2,935,397.70	-
	23030106	Rehabilitation/Repairs - Public Schools	53,000,000.00		-	-	-
	23030109	Rehabilitation/Repairs - Fire Fighting Stations	-		-	-	-
	23030110	Rehabilitation/Repairs - Libraries	-		-	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D.

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦		₦	₦	₦
	23030111	Rehabilitation/Repairs - Sporting Facilities	-	-	-	-	-
	23030112	Rehabilitation/Repairs - Agricultural Facilities	-	-	-	-	-
	23030113	Rehabilitation/Repairs - Roads	-	15,000,000.00	4,296,177.94	10,703,822.06	-
	23030114	Rehabilitation/Repairs - Rail Ways	-	-	-	-	-
	23030115	Rehabilitation/Repairs - Water Ways	-	-	-	-	-
	23030116	Rehabilitation/Repairs - Air Port/Aerodromes	-	-	-	-	-
	23030118	Rehabilitation/Repairs - Recreational Facilities	-	-	-	-	-
	23030119	Rehabilitation/Repairs - Air Navigational Equipment	-	-	-	-	-
	23030121	Rehabilitation/Repairs - Office Buildings	-	20,000,000.00	12,049,804.00	7,950,196.00	1,000,000.00
	23030122	Rehabilitation/Repairs - Boundaries	-	-	-	-	-
	23030123	Rehabilitation/Repairs - Traffic/Street Lights	-	-	-	-	-
	23030124	Rehabilitation/Repairs - Markets/parks	6,000,000.00	6,000,000.00	14,402,437.79	(8,402,437.79)	2,341,414.49
	23030125	Rehabilitation/Repairs - Power Generating Plants	-	-	-	-	-
	23030126	Rehabilitation/Repairs of Cemeteries	-	-	-	-	-
	23030127	Rehabilitation/Repairs - ICT Infrastructures	-	-	-	-	-
		<b>REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL</b>	<b>167,000,000.00</b>	<b>67,000,000.00</b>	<b>46,928,157.54</b>	<b>20,071,842.46</b>	<b>15,065,945.02</b>
20D	<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GNERAL</b>	-	-	-	-	-
	23040101	Tree Planting	-	-	-	-	-
	23040102	Erosion & Flood Control	-	-	-	-	-
	23040103	Wild life Conservation	-	-	-	-	-
	23040104	Industrial Pollution Preservation & Control	-	-	-	-	-
	23040105	Water Pollution Prevention & Control	-	-	-	-	-
		<b>PRESERVATION OF THE ENVIRONMENT - TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20E	<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	-	-	-	-	-
	23050101	Research and Development	-	5,000,000.00	593,233.43	4,406,766.57	-
	23050102	Computer Software Acquisition	-	-	-	-	-
	23050103	Monitoring and Evaluation	-	-	-	-	-
	23050104	Anniversaries/Celebration	-	-	-	-	-
	23050107	Margin For Increase In Costs	-	-	-	-	-
	23050128	Repayment of Capital Loan	-	-	-	-	-
		<b>ACQUISITION OF NON TANGIBLE ASSETS - TOTAL</b>	<b>-</b>	<b>5,000,000.00</b>	<b>593,233.43</b>	<b>4,406,766.57</b>	<b>-</b>
		<b>CAPITAL EXPENDITURE TOTAL</b>	<b>718,000,000.00</b>	<b>202,000,000.00</b>	<b>148,255,739.31</b>	<b>53,744,260.69</b>	<b>76,149,514.22</b>

**NOTES TO THE FINANCIAL STATEMENTS CONT'D.**

<b>NOTES</b>	<b>2018</b>	<b>2017</b>
21		
<b>CASH AND BANK BALANCES</b>	<b>₦</b>	<b>₦</b>
Cash Account	725.00	-
Fidelity Banks	14,307.85	7,263.00
Unity Bank	49,112.65	19,774.65
Micro Finance Bank	49,689.75	22,090.00
	<u><b>113,835.25</b></u>	<u><b>49,127.65</b></u>
29		
<b>PUBLIC FUNDS</b>		
Consolidated Revenue Fund - Surplus/(Deficit)	-	0.00
Capital Development Fund - Surplus/(Deficit)	113,835.25	49,127.65
	<u><b>113,835.25</b></u>	<u><b>49,127.65</b></u>