


**BALANGA 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

1.	HON. BAKARI KELETUMA	-	CHAIRMAN
2.	HON. JEDI DOGO ALHASSAN	-	SECRETARY
3.	HON. UMAR AHMED YANGA	-	COUNCILOR
4.	HON. LAWAN AUDU	-	COUNCILOR
5.	HON. AKAWU M. KACHALLA	-	COUNCILOR
6.	HON. MANU MUSA DEGRI	-	COUNCILOR
7.	HON. HON. DANJUMA BUBA	-	COUNCILOR
8.	HON. FELIX JOHNSON	-	COUNCILOR
9.	HON. UMARU ALI SOKO	-	COUNCILOR
10.	HON. MOHAMMED IBRAHIM BABA	-	COUNCILOR
11.	HON. MUSULKE C. PISAGIH	-	COUNCILOR
12.	HON. ABDU B. TEIFUL	-	COUNCILOR

MANAGEMENT AND HEADS OF DEPARTMENTS

1.	ALH. ABUBAKAR YAHAYA	-	SECRETARY
2.	MAL. SAIDU HASSAN MARAFA	-	TREASURER
3.	ALH. HAYATUDDEEN BUBA	-	HOD PHC
4.	ALH. IDRIS ABUBAKAR	-	HOD ANR
5.	MR. JONAH SARIEL	-	HOD ESD
6.	MR. MOSES MAMMAN ZANBUK	-	DEP. SECRETARY

BANKERS:

Union Bank Plc

AUDITORS:

UMARU B. KINAFI & CO.

(Certified National Accountants & Tax Practitioners)

Suite No. 1 Goodluck Ebele Jonathan Road

Opposite MTN Office Buba Shango Quarters, Gombe


P.O.Box 1167. Gombe State.

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements set out in pages **5 to 9** 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, 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 Balanga Local Government and of its Financial Performance and Cash flows and its operations for the year ended 31st December, 2018.

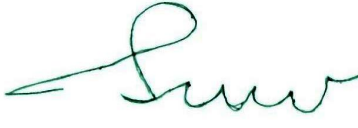
The responsibility for the preparation of the Financial Statements rests entirely with the Treasury Department of the Local Government Council.



18/03/2019

Treasurer

Balanga Local Government Council



18/3/2019

Chairman

Balanga Local Government Council



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

We have audited the financial statement and schedules of Balanga Local Government Council for the year ended 31st December 2018 set out on pages 5-9 which have been prepared based on the accounting policies set out on page 10.

Respective Responsibilities of the Council and Auditors

In accordance with the Nigerian Constitution, and the Financial Memoranda, the council is responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of Opinion

We conducted our audit in accordance with International Auditing Standards, as well as the International Standards of Supreme Audit Institutions (INTOSAI Standard). Those standards require that we comply with ethical requirements. The audit includes examination on a test basis of evidence, which we considered relevant to the amount of disclosures in the financial statements.

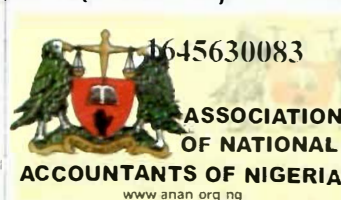
We planned and performed our audit so as to obtain the information and explanation in order to provide sufficient evidence to give reasonable assurance that the accounts are free from material mis-statement whether caused by fraud, error or irregularity. In forming our opinion, we also evaluated the adequacy of the presentation of information in the financial statements.

Opinion

In our opinion, the Council had kept proper books of account and the financial statements are in agreement with the books. The financial statements drawn up in conformity with the International Public Sector Accounting Standards (IPSAS) – Cash Basis and Generally Accepted Accounting Standards in Nigeria issued by Financial Reporting Council of Nigeria (FRC), give a true and fair view of the state of financial affairs of the council as at 31st December 2018 and of its Financial performance for the year ended on that date.

SIGNATURE.....
UMARU BUBA KINAF A FCNA, FCTI, CPA(IRELAND)
MANAGING PARTNER
FRC/2012/ANAN/00000000120.

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



18th MARCH 2019




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

	2018 ₦	2017 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,177,976,741.13	1,830,752,803.99
Independent Revenue	12,067,600.00	10,435,332.41
Total Receipts	<u>2,190,044,341.13</u>	<u>1,841,188,136.40</u>
Payments		
Personnel Cost	(705,564,809.27)	(715,827,780.92)
Social Benefits	-	-
Overhead Cost	(169,541,142.08)	(108,222,585.83)
Loans and Advances	-	-
Grants and Contributions	(976,353,771.24)	(874,541,831.57)
Subsidies	(43,663,863.64)	(15,328,800.00)
Transfers to Other Funds	-	-
Total Payments	<u>(1,895,123,586.23)</u>	<u>(1,713,920,998.33)</u>
Net Cash flow from Operating Activities	<u>294,920,754.90</u>	<u>127,267,138.07</u>
Investing Activities		
Purchase of Fixed Assets	(55,104,747.24)	(20,217,911.24)
Construction/Provision of Fixed Assets	(65,716,794.51)	(5,500,000.00)
Rehabilitation/Repairs of Fixed Assets	(25,841,024.45)	(21,251,900.00)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	(7,752,863.64)	(7,596,900.00)
Net Cash Flow from Investing Activities	<u>(154,415,429.84)</u>	<u>(54,566,711.24)</u>
Financing Activities		
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	(137,098,518.42)	(163,399,634.29)
Net Cash Flow from Financing Activities	<u>(137,098,518.42)</u>	<u>(72,490,543.38)</u>
Net Surplus/(Deficit) for the Year	3,406,806.64	209,883.45
Add: Opening Balance	233,846.33	23,962.88
Closing Cash Balance	<u>3,640,652.97</u>	<u>233,846.33</u>

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

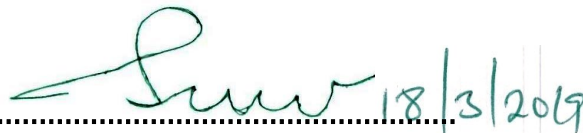
	NOTES	2018 ₦	2017 ₦
ASSETS			
Cash and Bank Balances	21	3,640,652.97	233,846.33
TOTAL ASSETS		<u><u>3,640,652.97</u></u>	<u><u>233,846.33</u></u>
LIABILITIES			
Public Funds	29	3,640,652.97	233,846.33
TOTAL LIABILITIES		<u><u>3,640,652.97</u></u>	<u><u>233,846.33</u></u>

 18/03/2019

.....
TREASURER

 18/3/2019

.....
SECRETARY

 18/3/2019

.....
EXECUTIVE CHAIRMAN

**BALANGA 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 ₦
OPENING BALANCE				233,846.33		23,962.88
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,756,841,266.69	2,756,841,266.69	2,177,976,741.13	(578,864,525.56)	1,830,752,803.99
Independent Revenue	2	17,617,775.00	17,617,775.00	12,067,600.00	(5,550,175.00)	10,435,332.41
Capital Receipts and Other Revenue Sources	3	1,150,000.00	1,150,000.00	-	(1,150,000.00)	90,909,090.91
TOTAL REVENUE		2,775,609,041.69	2,775,609,041.69	2,190,044,341.13	(585,564,700.56)	1,932,097,227.31
TOTAL RECEIPTS		2,775,609,041.69	2,775,609,041.69	2,190,278,187.46	(585,564,700.56)	1,932,121,190.19
EXPENDITURE						
Personnel Cost	10	749,109,375.00	766,535,894.69	705,564,809.27	60,971,085.42	715,827,780.92
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	263,360,000.00	251,340,000.00	169,541,142.08	81,798,857.92	108,222,585.83
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	832,129,884.00	1,111,629,884.00	976,353,771.24	135,276,112.76	874,541,831.57
Subsidies	16	71,000,000.00	96,500,000.00	43,663,863.64	53,386,136.36	15,328,800.00
Public Debt Charges	17	186,884,155.00	156,750,000.00	137,098,518.42	206,535,636.58	163,399,634.29
TOTAL OPERATING EXPENDITURE		2,102,483,414.00	2,382,755,778.69	2,032,222,104.65	537,967,829.04	1,877,320,632.62
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		673,125,627.69	392,853,263.00	158,056,082.81	(1,123,532,529.59)	54,800,557.57
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	136,033,263.00	127,533,263.00	55,104,747.24	72,428,515.76	20,217,911.24
Construction/Provision of Fixed Assets	20B	363,000,000.00	213,000,000.00	65,716,794.51	147,283,205.49	5,500,000.00
Rehabilitation/Repairs of Fixed Assets	20C	30,000,000.00	38,820,000.00	25,841,024.45	12,978,975.55	21,251,900.00
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	144,092,364.69	13,500,000.00	7,752,863.64	5,747,136.36	7,596,900.00
TOTAL CAPITAL EXPENDITURE		673,125,627.69	392,853,263.00	154,415,429.84	238,437,833.16	54,566,711.24
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SUPLUS/(DEFICIT)		(0.00)	-	3,640,652.97		233,846.33

**BALANGA 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
		₦	₦	₦	₦	₦
OPENING BALANCE		-	-	-	-	23,962.88
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,756,841,266.69	2,756,841,266.69	2,177,976,741.13	(578,864,525.56)	1,830,752,803.99
Independent Revenue	2	17,617,775.00	17,617,775.00	12,067,600.00	(5,550,175.00)	10,435,332.41
TOTAL REVENUE		2,774,459,041.69	2,774,459,041.69	2,190,044,341.13	(584,414,700.56)	1,841,212,099.28
EXPENDITURE						
Personnel Cost	10	749,109,375.00	766,535,894.69	705,564,809.27	60,971,085.42	715,827,780.92
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	263,360,000.00	251,340,000.00	169,541,142.08	81,798,857.92	108,222,585.83
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	832,129,884.00	1,111,629,884.00	976,353,771.24	135,276,112.76	874,541,831.57
Subsidies	16	71,000,000.00	96,500,000.00	43,663,863.64	53,386,136.36	15,328,800.00
Public Debt Charges	17	186,884,155.00	156,750,000.00	137,098,518.42	206,535,636.58	163,399,634.29
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,102,483,414.00	2,382,755,778.69	2,032,222,104.65	537,967,829.04	1,877,320,632.62
BALANCE FOR THE PERIOD BEFORE TRANSFERS				157,822,236.48		(36,108,533.34)
TRANSFERS						
Transfer to Capital Development Fund				(157,822,236.48)		-
Transfer from Capital Development Fund				-		36,108,533.34
TRANSFERS TOTAL				(157,822,236.48)		36,108,533.34
CLOSING BALANCE						-

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

	NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
OPENING BALANCE		-	-	233,846.33	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				157,822,236.48		-
Capital Receipts and Other Revenue Sources	3	1,150,000.00	1,150,000.00	-	(1,150,000.00)	90,909,090.91
CAPITAL RECEIPTS SUB-TOTAL		<u>1,150,000.00</u>	<u>1,150,000.00</u>	<u>157,822,236.48</u>	<u>(1,150,000.00)</u>	<u>90,909,090.91</u>
Transfer to Consolidated Revenue Fund		-	-	-	-	(36,108,533.34)
TOTAL CAPITAL REVENUE AVAILABLE		<u>1,150,000.00</u>	<u>1,150,000.00</u>	<u>158,056,082.81</u>		<u>54,800,557.57</u>
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	20A	136,033,263.00	127,533,263.00	55,104,747.24	72,428,515.76	20,217,911.24
Construction/Provision of Fixed Assets - General	20B	363,000,000.00	213,000,000.00	65,716,794.51	147,283,205.49	5,500,000.00
Rehabilitation/Repairs of Fixed Assets - General	20C	30,000,000.00	38,820,000.00	25,841,024.45	12,978,975.55	21,251,900.00
Preservation of the Environment - Gnenral	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	144,092,364.69	13,500,000.00	7,752,863.64	5,747,136.36	7,596,900.00
TOTAL CAPITAL EXPENDITURE		<u>673,125,627.69</u>	<u>392,853,263.00</u>	<u>154,415,429.84</u>	<u>238,437,833.16</u>	<u>54,566,711.24</u>
CLOSING BALANCE		<u>-</u>	<u>-</u>	<u>3,640,652.97</u>		<u>233,846.33</u>

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Balanga 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	DESCRIPTION	NOTES	NOTES TO THE FINANCIAL STATEMENTS					
			APPROVED	FINAL BUDGET	ACTUAL 2018	VARIANCE	ACTUAL 2017	
			BUDGET 2018	2018				
			₦	₦	₦	₦	₦	
1	Government Share of FAAC (Statutory Revenue)	1						
	Local Government Share of FAAC		1,901,826,650.00	1,901,826,650.00	1,681,431,436.03	(220,395,213.97)	1,121,229,400.17	
	Share of State IGR		34,922,781.00	34,922,781.00	4,003,126.14	(30,919,654.86)	21,088,444.34	
	Excess Petroleum Profit Tax (PPT Revenue)		53,398,182.00	53,398,182.00	-	(53,398,182.00)	50,283,924.31	
	Exchange Difference		-	-	568,304.75	568,304.75	90,027,377.22	
	Refund From Paris Club		-	-	-	-	172,388,874.63	
	Recovered Excess Bank Charges		-	-	4,105,678.58	4,105,678.58	-	
	Equalisation		-	-	73,557,745.17	73,557,745.17	-	
	Budget Augmentation		202,976,816.00	202,976,816.00	-	(202,976,816.00)	-	
	Refund From Federal Government		-	-	-	-	-	
	Stabilization Fund Receipts		-	-	-	-	4,363,412.64	
	Good Value Consideration		-	-	-	-	-	
	Local Government Share of VAT		527,616,712.00	527,616,712.00	414,310,450.46	(113,306,261.54)	371,371,370.68	
	Local Government Share of Excess Crude Account		-	-	-	-	-	
			36,100,125.69	36,100,125.69	-	(36,100,125.69)	-	
	Statutory Revenue Total		2,756,841,266.69	2,756,841,266.69	2,177,976,741.13	(578,864,525.56)	1,830,752,803.99	
2	Independent Revenue							
	Personal Taxes	2A	10,000.00	10,000.00	-	(10,000.00)	-	
	Licences - General	2B	2,878,255.00	2,878,255.00	3,512,500.00	634,245.00	4,192,372.41	
	Fees - General	2E	1,475,650.00	1,475,650.00	203,500.00	(1,272,150.00)	26,520.00	
	Fines - General	2F	-	-	17,800.00	17,800.00	70,000.00	
	Sales - General	2G	3,808,500.00	3,808,500.00	4,182,500.00	374,000.00	254,170.00	
	Earnings -General	2H	3,451,370.00	3,451,370.00	3,976,900.00	525,530.00	5,742,270.00	
	Rent on Government Buildings - General	2I	-	-	-	-	-	
	Rent on Land & Others - General	2J	299,000.00	299,000.00	174,400.00	(124,600.00)	150,000.00	
	Repayments - General	2K	-	-	-	-	-	
	Investment Income	2L	1,545,000.00	1,545,000.00	-	(1,545,000.00)	-	
	Interest Earned	2M	-	-	-	-	-	
	Rates	2O	-	-	-	-	-	
	Miscellaneous	2P	4,150,000.00	4,150,000.00	-	(4,150,000.00)	-	
	Independent Revenue Total		17,617,775.00	17,617,775.00	12,067,600.00	(5,550,175.00)	10,435,332.41	
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	-	-	-	-	90,909,090.91	
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-	
	Debt Forgiveness	7	-	-	-	-	-	
	Extraordinary Items	8	1,150,000.00	1,150,000.00	-	(1,150,000.00)	-	
	Other Revenue Sources and Capital Receipts - Total		1,150,000.00	1,150,000.00	-	(1,150,000.00)	90,909,090.91	
	TOTAL REVENUE		2,775,609,041.69	2,775,609,041.69	2,190,044,341.13	(585,564,700.56)	1,932,097,227.31	

NOTES TO THE FINANCIAL STATEMENTS CONT'D							
NOTES	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	1,901,826,650.00	1,901,826,650.00	1,681,431,436.03	(220,395,213.97)	1,121,229,400.17
	11010104	Share of State IGR	34,922,781.00	34,922,781.00	4,003,126.14	(30,919,654.86)	21,088,444.34
	11010105	Excess Petroleum Profit Tax (PPT Revenue)	53,398,182.00	53,398,182.00	-	(53,398,182.00)	50,283,924.31
	11010106	Exchange Difference			568,304.75	568,304.75	90,027,377.22
	11010107	Refund from Paris Club			-	-	172,388,874.63
	11010108	Recovered Excess Bank Charges			4,105,678.58	4,105,678.58	-
	11010109	Equalisation			73,557,745.17	73,557,745.17	-
	11010110	Budget Augmentation	202,976,816.00	202,976,816.00	-	(202,976,816.00)	-
	11010111	Refund from Federal Government			-	-	-
	11010112	Stabilization Fund Receipts			-	-	4,363,412.64
	11010113	Good Value Consideration	-	-	-	-	-
	110102	GOVERNMENT SHARE OF VAT					
	11010201	Local Government Share of VAT	527,616,712.00	527,616,712.00	414,310,450.46	(113,306,261.54)	371,371,370.68
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
	11010303	Local Government Share of Excess Crude Account			-	(36,100,125.69)	-
			36,100,125.69	36,100,125.69			
		STATUTORY REVENUE TOTAL	2,756,841,266.69	2,756,841,266.69	2,177,976,741.13	(578,864,525.56)	1,830,752,803.99
2	12	INDEPENDENT REVENUE					
	1201	TAX REVENUE					
2A	120101	PERSONAL TAXES					
	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)	10,000.00	10,000.00	-	(10,000.00)	-
	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			-	-	-
		PERSONAL TAXES TOTAL	10,000.00	10,000.00	-	(10,000.00)	-
	1202	NON-TAX REVENUE					
2B	120201	LICENCES - GENERAL					
	12020102	Goldsmiths & Gold Dealer Licenses			2,000.00	2,000.00	32,959.85
	12020105	Radio/Television Station Licenses			-	-	-
	12020107	Boats & Canoe (Small Craft) License			-	-	-
	12020109	Registration of Voluntary Organizations	7,000.00	7,000.00	-	(7,000.00)	-
	12020110	Inland Water-Way License			-	-	-
	12020111	Bake House License	20,000.00	20,000.00	162,600.00	142,600.00	35,000.00
	12020112	Bicycles License & Hire Permits			828,000.00	828,000.00	840.00
	12020113	Brickmaking, Etc License	100,000.00	100,000.00	-	(100,000.00)	-
	12020114	Cart Licenses	480,000.00	480,000.00	33,300.00	(446,700.00)	129,920.00
	12020115	Dane Gun Licenses			-	-	-
	12020116	Cattle Dealer Licenses	205,555.00	205,555.00	2,162,900.00	1,957,345.00	356,072.56
	12020117	Dried Fish & Meat Licenses	110,000.00	110,000.00	-	(110,000.00)	-
	12020118	Pet (Dog) Licenses	28,000.00	28,000.00	-	(28,000.00)	-
	12020119	Fishing Permits	3,000.00	3,000.00	-	(3,000.00)	-
	12020120	Hawker'S Permits			-	-	-
	12020121	Hunting Permits	55,000.00	55,000.00	-	(55,000.00)	-
	12020122	Produce Buying Licenses	650,000.00	650,000.00	169,100.00	(480,900.00)	14,300.00
	12020123	Animal Health Certificate Licenses			-	-	-
	12020124	Abattoir/Slaughter Licenses	850,000.00	850,000.00	46,500.00	(803,500.00)	3,510,540.00
	12020125	Renewal of Fisher Licenses			46,500.00	46,500.00	72,740.00
	12020126	Hiring Services	304,000.00	304,000.00	3,500.00	(300,500.00)	20,000.00
	12020127	Borehole Drilling Licenses			-	-	-
	12020129	Cinematograph Licenses			58,100.00	58,100.00	20,000.00
	12020130	Liquor Licenses	65,700.00	65,700.00	-	(65,700.00)	-
	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	2,878,255.00	2,878,255.00	3,512,500.00	634,245.00	4,192,372.41

NOTES TO THE FINANCIAL STATEMENTS CONT'D								
NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017	
			₦	₦	₦	₦	₦	₦
2E	120204	FEES - GENERAL						
	12020404	Trade Union Fees						
	12020417	Contractor Registration Fees						
	12020418	Marriage/ Divorce Fees	15,000.00	15,000.00		(15,000.00)		
	12020419	Attestation of Bachelorhood & Spinsterhood Fees						
	12020425	Disinfection of Produce Fees	75,000.00	75,000.00		(75,000.00)		
	12020426	Court Summons Fees						
	12020427	Tender Fees	120,000.00	120,000.00		(120,000.00)		
	12020436	Bill Board Advertisement Fees						
	12020440	Medical Consultancy Fees	35,000.00	35,000.00		(35,000.00)		
	12020441	Laboratory Fees						
	12020442	Association Fees						
	12020443	Birth & Death Registration Fees	115,000.00	115,000.00		(115,000.00)		
	12020444	Burial Fees						
	12020445	Change of Ownership Fees	75,000.00	75,000.00		(75,000.00)		
	12020446	Agricultural/Vetinary Services Fees						
	12020448	Development Levies						
	12020449	Business/Trade Operating Fees	100,000.00	100,000.00	203,500.00	103,500.00	26,520.00	
	12020450	Inspection Fees						
	12020451	Timber & Forest Fees	940,650.00	940,650.00		(940,650.00)		
	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	1,475,650.00	1,475,650.00	203,500.00	(1,272,150.00)	26,520.00	
2F	120205	FINES - GENERAL						
	12020501	Towing of Vehicle Fines and Fees						
	12020502	Fines on Overdue Lost Library Books			17,800.00	17,800.00	70,000.00	
	12020503	Impounding of Animals Fines						
		FINES TOTAL	-	-	17,800.00	17,800.00	70,000.00	
2G	120206	SALES - GENERAL						
	12020601	Sales of Journal & Publications						
	12020603	Sales of ID Cards						
	12020604	Sales of Stores/Scraps/Unservicable Items	19,500.00	19,500.00	532,500.00	513,000.00	17,500.00	
	12020605	Sales of Vaccines						
	12020607	Sales of Consultancy Registration Forms						
	12020608	Sales of Improved Seeds/Chemical						
	12020609	Proceeds from Sales of Farm Produce			488,300.00	488,300.00	7,670.00	
	12020610	Proceeds from Sales of Goods By Public Auctions	765,000.00	765,000.00		(765,000.00)		
	12020611	Proceeds from Sales of Govt. Vehicles	1,124,000.00	1,124,000.00		(1,124,000.00)		
	12020612	Proceeds from Sales of Drugs and Medications	1,850,000.00	1,850,000.00		(1,850,000.00)		
	12020614	Sales of Govt. Buildings	50,000.00	50,000.00		(50,000.00)		
	12020615	Sales of Uniforms			3,161,700.00	3,161,700.00	229,000.00	
		SALES TOTAL	3,808,500.00	3,808,500.00	4,182,500.00	374,000.00	254,170.00	
2H	120207	EARNINGS -GENERAL						
	12020701	Earnings from Consultancy Services						
	12020702	Earnings from Laboratory Services	76,000.00	76,000.00		(76,000.00)		
	12020703	Earnings from Hire of Plants & Equipment			209,300.00	209,300.00	210,000.00	
	12020704	Earnings from the Use of Govt. Vehicles	150,000.00	150,000.00	255,800.00	105,800.00	3,510,000.00	
	12020705	Earnings from the Use of Govt. Halls			255,800.00	255,800.00	90,000.00	
	12020706	Earnings from Toll Gates			46,500.00	46,500.00	110,000.00	
	12020707	Earnings from Medical Services			23,300.00	23,300.00	110,000.00	
	12020708	Earnings from Agricultural Produce	250,000.00	250,000.00	1,576,500.00	1,326,500.00	20,000.00	
	12020709	Earnings from Tourism/Culture/Arts Centres			1,226,000.00	1,226,000.00	10,000.00	
	12020710	Earnings from Guest Houses			209,300.00	209,300.00	850,000.00	
	12020711	Earnings from Commercial Activities	2,975,370.00	2,975,370.00	174,400.00	(2,800,970.00)	742,270.00	
	12020712	Earnings from Environmental Sanitation Services					90,000.00	
		EARNINGS TOTAL	3,451,370.00	3,451,370.00	3,976,900.00	525,530.00	5,742,270.00	
2I	120208	RENT ON GOVERNMENT BUILDINGS - GENERAL						
	12020801	Rent on Govt. Quarters						

NOTES	ECONOMIC CODE	DESCRIPTION	NOTES TO THE FINANCIAL STATEMENTS CONT'D				
			APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
	12020802	Rent on Govt.offices			-	-	-
	12020803	Rent on Govt Buildings			-	-	-
	12020804	Rent on Conference Centres			-	-	-
	12020805	Rent on Building At Aerodromes			-	-	-
		RENT ON GOVERNMENT BUILDINGS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2J	120209	RENT ON LAND & OTHERS - GENERAL			-	-	-
	12020901	Rent on Govt. Land	299,000.00	299,000.00	174,400.00	(124,600.00)	75,000.00
	12020903	Rents & Premium on the Allocation of Land			-	-	75,000.00
	12020904	Rents of Plots & Sites Services Programme			-	-	-
	12020905	Lease Rental			-	-	-
	12020906	Rents on Govt. Properties			-	-	-
		RENT ON LAND & OTHERS TOTAL	<u>299,000.00</u>	<u>299,000.00</u>	<u>174,400.00</u>	<u>(124,600.00)</u>	<u>150,000.00</u>
2K	120210	REPAYMENTS - GENERAL			-	-	-
	12021002	Motor Vehicle Advances			-	-	-
	12021003	Bicycle Advances (Principal)			-	-	-
	12021004	Motor Vehicle Refurbishing Loan			-	-	-
	12021005	House Refurbishing Loan			-	-	-
	12021006	Refunds			-	-	-
		REPAYMENTS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2L	120211	INVESTMENT INCOME			-	-	-
	12021101	Operating Surplus			-	-	-
	12021102	Dividend Received	1,545,000.00	1,545,000.00	-	(1,545,000.00)	-
	12021103	Other Investment Income			-	-	-
		INVESTMENT INCOME TOTAL	<u>1,545,000.00</u>	<u>1,545,000.00</u>	<u>-</u>	<u>(1,545,000.00)</u>	<u>-</u>
2M	120212	INTEREST EARNED			-	-	-
	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			-	-	-
		INTEREST EARNED TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2O	120214	RATES			-	-	-
	12021401	Tenement Rate			-	-	-
	12021402	Penalty For Tenement Rate			-	-	-
	12021403	Arreas of Tenement Rate			-	-	-
	12021404	Ground Rent			-	-	-
	12021405	Federal Government Grant in Lieu of Tenement Rate			-	-	-
	12021406	State Government Grant in Lieu of Tenement Rate			-	-	-
		RATES TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2P	120215	MISCELLANEOUS			-	-	-
	12021501	Mortuary Hearse and Cemenry Earnings			-	-	-
	12021502	Recovery of Losses and Overpayments			-	-	-
	12021503	Payment in Lieu of Registration Notices			-	-	-
	12021504	Unclaimed Deposit			-	-	-
	12021505	Indigene Certificate	4,150,000.00	4,150,000.00	-	(4,150,000.00)	-
		MISCELLANEOUS TOTAL	<u>4,150,000.00</u>	<u>4,150,000.00</u>	<u>-</u>	<u>(4,150,000.00)</u>	<u>-</u>
3	13	AID AND GRANTS			-	-	-
3A	1301	AID			-	-	-
	130101	DOMESTIC AIDS			-	-	-
	13010101	Current Domestic Aids			-	-	-
	13010102	Capital Domestic Aids			-	-	-
		DOMESTIC AIDS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3B	130102	FOREIGN AIDS			-	-	-
	13010201	Current Foreign Aids			-	-	-
	13010202	Capital Foreign Aids			-	-	-
		FOREIGN AIDS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

NOTES	ECONOMIC CODE	DESCRIPTION	NOTES TO THE FINANCIAL STATEMENTS CONT'D					
			APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017	
			₦	₦	₦	₦	₦	
3C	130203	DOMESTIC GRANTS						
	13020301	Current Domestic Grants			-	-	-	-
	13020302	Capital Domestic Grants			-	-	-	-
		DOMESTIC GRANTS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3D	130204	FOREIGN GRANTS						
	13020401	Current Foreign Grants			-	-	-	-
	13020402	Capital Foreign Grants			-	-	-	-
		FOREIGN GRANTS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4	14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
	1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF						
	140101	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF						
	14010101	Transfer from CRF to CDF			-	-	-	-
		TRANSFER TO CDF TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5	1402	OTHER CAPITAL RECEIPTS						
	140202	OTHER CAPITAL RECEIPTS						
	14020201	Other Capital Receipts to CDF			-	-	-	-
	14020202	Sale of Fixed Assets			-	-	-	-
		OTHER CAPITAL RECEIPTS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6	1403	LOANS/ BORROWINGS RECEIPT						
6A	140301	DOMESTIC LOANS/ BORROWINGS RECEIPT						
	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			-	-	-	-
		DOMESTIC LOANS/ BORROWINGS TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,909,090.91</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8	1407	EXTRAORDINARY ITEMS						
	140701	EXTRAORDINARY ITEMS						
	14070101	Extraordinary Items	1,150,000.00	1,150,000.00	-	(1,150,000.00)	-	-
	14070102	Unspecified Revenue			-	-	-	-
		EXTRAORDINARY ITEMS TOTAL	<u>1,150,000.00</u>	<u>1,150,000.00</u>	<u>-</u>	<u>(1,150,000.00)</u>	<u>-</u>	<u>-</u>

NOTES	DESCRIPTION	NOTES TO THE FINANCIAL STATEMENTS CONT'D					
		NOTES	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	749,109,375.00	740,035,894.69	688,615,718.36	51,420,176.32	715,827,780.92
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances		-	26,500,000.00	16,949,090.91	9,550,909.09	-
	Salary Arrears	10A	-	-	-	-	-
	Allowances	10B	-	-	-	-	-
	Social Contributions	10C	-	-	-	-	-
	Personnel Cost Total		749,109,375.00	766,535,894.69	705,564,809.27	60,971,085.42	715,827,780.92
13	Overhead Cost						
	Travels and Transport - General	13A	10,700,000.00	5,670,000.00	4,146,109.09	1,523,890.91	-
	Utilities - General	13B	10,000,000.00	10,190,000.00	3,747,300.00	6,442,700.00	4,916,620.00
	Materials and Supplies - General	13C	16,000,000.00	29,650,000.00	17,530,327.27	12,119,672.73	1,918,181.82
	Maintenance Services - General	13D	10,200,000.00	19,155,000.00	13,595,362.77	5,559,637.23	2,501,559.64
	Training - General	13E	75,000,000.00	5,000,000.00	698,973.86	4,301,026.14	5,953,575.90
	Other Services - General	13F	56,000,000.00	49,500,000.00	43,210,765.41	6,289,234.59	33,477,937.02
	Consulting and Professional Services	13G	18,500,000.00	18,850,000.00	2,988,554.55	15,861,445.45	11,508,197.96
	Fuel and Lubricants	13H	1,000,000.00	1,000,000.00	75,900.00	924,100.00	-
	Financial Charges	13I	8,500,000.00	13,500,000.00	12,850,379.59	649,620.41	8,777,960.05
	Miscellaneous Expenses	13J	57,460,000.00	98,825,000.00	70,697,469.54	28,127,530.46	39,168,553.44
	Overhead Cost Total		263,360,000.00	251,340,000.00	169,541,142.08	81,798,857.92	108,222,585.83
15	Grants and Contributions						
	Local Grants and Contributions	15A	832,129,884.00	1,111,629,884.00	976,353,771.24	135,276,112.76	874,541,831.57
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		832,129,884.00	1,111,629,884.00	976,353,771.24	135,276,112.76	874,541,831.57
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	67,200,000.00	92,700,000.00	43,663,863.64	49,586,136.36	15,328,800.00
	Subsidy to Private Companies	16B	3,800,000.00	3,800,000.00	-	3,800,000.00	-
	Subsidies Total		71,000,000.00	96,500,000.00	43,663,863.64	53,386,136.36	15,328,800.00
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	186,884,155.00	-	-	186,884,155.00	-
	Domestic Interest/Discount	17B	-	1,750,000.00	1,510,738.38	239,261.62	39,554,890.45
	Interest - Internal Public Debt	17C	-	155,000,000.00	135,587,780.04	19,412,219.96	123,844,743.84
	Public Debt Charges Total		186,884,155.00	156,750,000.00	137,098,518.42	206,535,636.58	163,399,634.29
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	136,033,263.00	127,533,263.00	55,104,747.24	72,428,515.76	20,217,911.24
	Construction/Provision of Fixed Assets	20B	363,000,000.00	213,000,000.00	65,716,794.51	147,283,205.49	5,500,000.00
	Rehabilitation/Repairs of Fixed Assets	20C	30,000,000.00	38,820,000.00	25,841,024.45	12,978,975.55	21,251,900.00
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	144,092,364.69	13,500,000.00	7,752,863.64	5,747,136.36	7,596,900.00
	Capital Expenditure Total		673,125,627.69	392,853,263.00	154,415,429.84	238,437,833.16	54,566,711.24
	TOTAL EXPENDITURE		2,775,609,041.69	2,775,609,041.69	2,186,637,534.49	776,405,662.20	1,931,887,343.86

NOTES TO THE FINANCIAL STATEMENTS CONT'D							
NOTES	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)	749,109,375.00	740,035,894.69	688,615,718.36	51,420,176.32	715,827,780.92
	21010102	Overtime Payments					
	21010103	Consolidated Revenue Charges - Salaries/Allowances		26,500,000.00	16,949,090.91	9,550,909.09	
	21010130	Salary Arrears					
		TOTAL	749,109,375.00	766,535,894.69	705,564,809.27	60,971,085.42	715,827,780.92
	2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS					
10B	210201	Allowances					
		TOTAL	-	-	-	-	-
	22	OTHER RECURRENT COSTS					
13	2202	OVERHEAD COST					
13A	220201	TRAVEL AND TRANSPORT - GENERAL					
	22020101	Local travels and transport: training	4,700,000.00	4,700,000.00	3,258,609.09	1,441,390.91	
	22020102	Local travels and transport: others	6,000,000.00				
	22020103	International travels & transport: training					
	22020104	International travels: others					
	22020105	Hotel Accommodation - Local					
	22020106	Hotel Accommodation - International		750,000.00	670,700.00	79,300.00	
	22020107	Hotel Accommodation - Local Training					
	22020108	Hotel Accommodation - International Training		220,000.00	216,800.00	3,200.00	
	22020109	Per Diems/Estacodes					
		TOTAL	10,700,000.00	5,670,000.00	4,146,109.09	1,523,890.91	-
13B	220202	UTILITIES - GENERAL					
	22020201	Electricity Charges	4,000,000.00	4,000,000.00	2,504,800.00	1,495,200.00	4,916,620.00
	22020202	Telephone Charges					
	22020203	Internet Access Charges					
	22020204	Satellite Broadcasting Access Charges					
	22020205	Water Rates	6,000,000.00	6,000,000.00	1,066,300.00	4,933,700.00	
	22020206	Sewerage Charges					
	22020207	Leased Communication Lines					
	22020208	Software Charges/License Renewal					
	22020209	Interactive Learning		110,000.00	108,400.00	1,600.00	
	22020210	Multiyear Traffic Order		80,000.00	67,800.00	12,200.00	
	22020211	Other Utility Charges					
		TOTAL	10,000,000.00	10,190,000.00	3,747,300.00	6,442,700.00	4,916,620.00
13C	220203	MATERIALS AND SUPPLIES - GENERAL					
	22020301	Office Stationaries/Computer Consumables	4,500,000.00	4,500,000.00	2,691,645.45	1,808,354.55	1,618,181.82
	22020302	Books		7,500,000.00	2,369,400.00	5,130,600.00	
	22020303	Newspapers					
	22020304	Magazines and Periodicals					
	22020305	Printing of Non Security Documents	2,000,000.00	2,000,000.00	157,200.00	1,842,800.00	
	22020306	Printing of Security Documents	7,500,000.00	750,000.00	622,000.00	128,000.00	
	22020307	Drugs/Laboratory/Medical Supplies	2,000,000.00	3,650,000.00	3,640,081.82	9,918.18	300,000.00
	22020308	Field and Camping Materials Supplies					
	22020309	Uniforms and Other Clothing					
	22020310	Teachind Aids/Instructional Materials		1,250,000.00	1,050,000.00	200,000.00	
	22020311	Food stuff/Cartering Materials Supplies					
	22020312	Chemicals and Reagents Materials Supplies					
	22020313	Other Materials and Supplies		10,000,000.00	7,000,000.00	3,000,000.00	
		TOTAL	16,000,000.00	29,650,000.00	17,530,327.27	12,119,672.73	1,918,181.82
13D	220204	MAINTENANCE SERVICES GENERAL					
	22020401	Maintenance of Motor Vehicles/Transport Equipment	1,000,000.00	1,000,000.00	743,100.00	256,900.00	
	22020402	Maintenance of Office Furniture	2,000,000.00				
	22020403	Maintenance of Office Building/Residential Qtrs	1,000,000.00	1,950,000.00	1,233,600.00	716,400.00	
	22020404	Maintenance of Office/IT Equipment	1,200,000.00				
	22020405	Maintenance of Plant and Generators	1,000,000.00				
	22020406	Other Maintenance Services	2,000,000.00	5,950,000.00	5,774,962.77	175,037.23	
	22020407	Maintenance of Air Conditioners		3,100,000.00	2,710,100.00	389,900.00	
	22020408	Maintenance of Boats					
	22020409	Maintenance of Railway Equipments					
	22020410	Maintenance of Street Lights					
	22020411	Maintenance of Communication Equipments		5,100,000.00	3,079,400.00	2,020,600.00	
	22020412	Maintenance of Market/Public Places		55,000.00	54,200.00	800.00	2,501,559.64
	22020413	Minor Road Maintenance	2,000,000.00	2,000,000.00		2,000,000.00	
		TOTAL	10,200,000.00	19,155,000.00	13,595,362.77	5,559,637.23	2,501,559.64
13E	220205	TRAINING GENERAL					
	22020501	Local Training	75,000,000.00				
	22020502	International Training					
	22020503	Other Trainings					
	22020504	Seminars/Workshops and Conference		5,000,000.00	698,973.86	4,301,026.14	5,953,575.90
		TOTAL	75,000,000.00	5,000,000.00	698,973.86	4,301,026.14	5,953,575.90
13F	220206	OTHER SERVICE - GENERAL					
	22020601	Security Services	50,000,000.00	40,000,000.00	36,854,392.69	3,145,607.31	25,705,209.75
	22020602	Office Rent		3,500,000.00	2,559,200.00	940,800.00	

NOTES	ECONOMIC CODE	DESCRIPTION	NOTES TO THE FINANCIAL STATEMENTS CONT'D				
			APPROVED	FINAL BUDGET	ACTUAL 2018	VARIANCE	ACTUAL 2017
			BUDGET 2018	2018			
			₦	₦	₦		
	22020603	Residential Rent	-	-	-	-	-
	22020604	Security Vote (Including Operations)	6,000,000.00	6,000,000.00	3,797,172.72	2,202,827.28	7,772,727.27
	22020605	Cleaning and Fumigation Services	-	-	-	-	-
	22020606	Land Uses Charges	-	-	-	-	-
	22020607	Rescue Service	-	-	-	-	-
		TOTAL	56,000,000.00	49,500,000.00	43,210,765.41	6,289,234.59	33,477,937.02
13G	220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL					
	22020701	Financial Consulting	-	350,000.00	326,200.00	23,800.00	-
	22020702	Information Technology Consulting	-	-	-	-	-
	22020703	Legal Services	-	-	-	-	7,417,288.86
	22020704	Engineering Services	-	-	-	-	-
	22020705	Architectural Services	-	-	-	-	-
	22020706	Surveying Services	1,500,000.00	1,500,000.00	-	1,500,000.00	-
	22020707	Agricultural Consulting	4,500,000.00	4,500,000.00	569,300.00	3,930,700.00	-
	22020708	Medical Consulting	3,000,000.00	3,000,000.00	67,800.00	2,932,200.00	-
	22020709	Other Consultancy Services	4,500,000.00	4,500,000.00	1,429,800.00	3,070,200.00	-
	22020710	Auditing	5,000,000.00	5,000,000.00	595,454.55	4,404,545.45	4,090,909.10
		TOTAL	18,500,000.00	18,850,000.00	2,988,554.55	15,861,445.45	11,508,197.96
13H	220208	FUEL AND LUBRICANTS - GENERAL					
	22020801	Motor Vehicle Fuel Cost	1,000,000.00	1,000,000.00	75,900.00	924,100.00	-
	22020802	Other Transport Equipments Fuel Cost	-	-	-	-	-
	22020803	Plant/Generator Fuel Cost	-	-	-	-	-
	22020804	Aircraft Fuel Cost	-	-	-	-	-
	22020805	Boat Fuel Cost	-	-	-	-	-
	22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
		TOTAL	1,000,000.00	1,000,000.00	75,900.00	924,100.00	-
13I	220209	FINANCIAL CHARGES GENERAL					
	22020901	Bank charges (Other Than Interest)	8,500,000.00	13,500,000.00	12,850,379.59	649,620.41	7,457,884.43
	22020902	Insurance Premium	-	-	-	-	-
	22020903	Loss on Foreign Exchange	-	-	-	-	-
	22020904	Other CRF Bank Charges	-	-	-	-	1,320,075.62
	22020905	Admin Charges (JAAC)	-	-	-	-	-
		TOTAL	8,500,000.00	13,500,000.00	12,850,379.59	649,620.41	8,777,960.05
13J	220210	MISCELLANEOUS EXPENSES - GENERAL					
	22021001	Refreshment and Meals	10,200,000.00	1,200,000.00	896,600.00	303,400.00	-
	22021002	Honorarium and Sitting Allowance	4,500,000.00	4,500,000.00	4,048,900.00	451,100.00	-
	22021003	Publicity and Advertisements	3,000,000.00	4,100,000.00	3,955,886.36	144,113.64	1,980,758.56
	22021004	Medical Expenses - local	-	55,000.00	54,200.00	800.00	-
	22021006	Postage and Courier Services	-	-	-	-	-
	22021007	Welfare Packages	4,000,000.00	11,000,000.00	9,196,619.99	1,803,380.01	6,700,000.00
	22021008	Subscription to Professional Bodies	-	-	-	-	-
	22021009	Sporting Activities	6,000,000.00	6,000,000.00	54,200.00	5,945,800.00	-
	22021010	Direct Teaching and Laboratory Cost	-	-	-	-	-
	22021014	Annual Budget Expenses and Administration	-	1,210,000.00	896,800.00	313,200.00	-
	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	2,000,000.00	6,000,000.00	4,003,126.14	1,996,873.86	1,937,354.58
	22021024	Final Account Preparation Expenses	2,500,000.00	5,500,000.00	4,813,636.36	686,363.64	-
	22021025	Other Miscellaneous Expenses	16,800,000.00	56,800,000.00	42,777,500.69	14,022,499.31	18,641,409.39
	22021026	Monitoring and Evaluation	-	-	-	-	-
	22021027	Daily Rate Allowances	8,460,000.00	2,460,000.00	-	2,460,000.00	-
	22021028	Conduct Election	-	-	-	-	7,909,030.91
		TOTAL	57,460,000.00	98,825,000.00	70,697,469.54	28,127,530.46	39,168,553.44
14	2203	LOANS AND ADVANCES					
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					
15A	220401	LOCAL GRANTS AND CONTRIBUTIONS					
	22040101	Grants to Other Government - Current	-	-	-	-	-
	22040102	Grants to Other Government - Capital	-	-	-	-	-
	22040103	Grants to Local government - Current	10,000,000.00	-	-	-	-
	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	3,000,000.00	3,000,000.00	1,100,000.00	1,900,000.00	-
	22040110	Contribution to State University	602,129,884.00	170,129,884.00	161,609,647.78	8,520,236.22	111,587,604.73
	22040111	Grants/Allocation to Development Areas	-	-	-	-	800,000.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D							
NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2018 ₦	FINAL BUDGET 2018 ₦	ACTUAL 2018 ₦	VARIANCE ₦	ACTUAL 2017 ₦
	22040112	Contribution to Traditional Councils	57,000,000.00	57,000,000.00	47,055,794.51	9,944,205.49	43,784,967.29
	22040113	Contribution to Ministry for Local Government Affairs	37,000,000.00	37,000,000.00	15,594,355.75	21,405,644.25	29,705,812.27
	22040115	Contribution to Local Government Education Authority	100,000,000.00	710,000,000.00	631,508,088.21	78,491,911.79	613,095,290.09
	22040116	Contribution to Primary Health Care Development Agency			345,454.55	9,654,545.45	9,198,795.45
			10,000,000.00	10,000,000.00			
	22040117	Contribution to Local government Staff Pension Board	-	120,000,000.00	119,140,430.44	859,569.56	58,250,765.91
	22040118	Contribution to Local Government Service Commission	8,500,000.00		-	-	8,118,595.83
	22040119	Contribution to Auditor General Local Government	-	-	-	-	-
	22040120	Contingency	4,500,000.00	4,500,000.00	-	4,500,000.00	-
		TOTAL	832,129,884.00	1,111,629,884.00	976,353,771.24	135,276,112.76	874,541,831.57
16	2205	SUBSIDIES GENERAL					
16A	220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS					
	22050101	Subsidy to Government Owned Companies	-	-	-	-	-
	22050102	Meals subsidy to Government Schools	17,200,000.00	17,200,000.00	677,500.00	16,522,500.00	698,700.00
	22050104	Petroleum Subsidy	-	-	-	-	-
	22050106	Agricultural Inputs Subsidy	5,000,000.00	30,500,000.00	28,800,000.00	1,700,000.00	-
	22050107	Health Subsidy			550,000.00		567,200.00
	22050108	Religious Pilgrimage Subsidy	45,000,000.00	45,000,000.00	13,636,363.64	31,363,636.36	14,062,900.00
		TOTAL	67,200,000.00	92,700,000.00	43,663,863.64	49,586,136.36	15,328,800.00
16B	220502	SUBSIDY TO PRIVATE COMPANIES					
	22050201	Subsidy to Private Companies	3,800,000.00	3,800,000.00	-	3,800,000.00	-
		TOTAL	3,800,000.00	3,800,000.00	-	3,800,000.00	-
17	2206	PUBLIC DEBT CHARGES					
17A	220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL					
	22060101	Foreign Interest/Discount - Treasury Bill	186,884,155.00		-	186,884,155.00	-
	22060102	Foreign Interest/Discount - Short term Borrowings			-	-	-
		TOTAL	186,884,155.00	-	-	186,884,155.00	-
17B	220602	DOMESTIC INTEREST / DISCOUNT					
	22060201	Domestic Interest/Discount - Treasury Bill			-	-	-
	22060202	Domestic Interest/Discount - Short term Borrowings			-	-	-
	22060203	Settlement of Liabilities		1,750,000.00	1,510,738.38	239,261.62	39,554,890.45
		TOTAL	-	1,750,000.00	1,510,738.38	239,261.62	39,554,890.45
17C	220603	INSURANCE PREMIUM					
	22060301	Interest - Internal Public Debt		155,000,000.00	135,587,780.04	19,412,219.96	123,844,743.84
		TOTAL	-	155,000,000.00	135,587,780.04	19,412,219.96	123,844,743.84
20	23	CAPITAL EXPENDITURE GENERAL					
20A	230101	PURCHASE OF FIXED ASSETS - GENERAL					
	23010101	Purchase/Acquisition of Land	30,000,000.00		-	-	-
	23010102	Purchase of Office Building			-	-	-
	23010103	Purchase of Residential Buildings			-	-	-
	23010104	Purchase of Motor Cycles			-	-	-
	23010105	Purchase of Motor Vehicles	94,000,000.00	94,000,000.00	38,361,247.24	55,638,752.76	20,217,911.24
	23010106	Purchase of Vans			-	-	-
	23010107	Purchase of Trucks			-	-	-
	23010108	Purchase of Buses			-	-	-
	23010109	Purchase of Sea Boats			-	-	-
	23010110	Purchase of Ships			-	-	-
	23010111	Purchase of Trains			-	-	-
	23010112	Purchase of Office Furniture and Fittings	10,000,000.00	10,000,000.00	-	10,000,000.00	-
	23010113	Purchase of Computers			-	-	-
	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	2,033,263.00	2,033,263.00	-	2,033,263.00	-
	23010123	Purchase of Fire Fighting Equipment			-	-	-
	23010124	Purchase of Teaching/Learning Aid Equipment			-	-	-
	23010125	Purchase of Library Books & Equipment			-	-	-
	23010126	Purchase of Sporting/Gaming Equipment			-	-	-
	23010127	Purchase of Agricultural Equipment/Irrigation			-	-	-
	23010128	Purchase of Security Equipment		1,000,000.00	962,500.00	37,500.00	-
	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		20,500,000.00	15,781,000.00	4,719,000.00	-
		PURCHASE OF FIXED ASSETS -TOTAL	136,033,263.00	127,533,263.00	55,104,747.24	72,428,515.76	20,217,911.24

NOTES	ECONOMIC CODE	DESCRIPTION	NOTES TO THE FINANCIAL STATEMENTS CONT'D				
			APPROVED BUDGET 2018	FINAL BUDGET 2018	ACTUAL 2018	VARIANCE	ACTUAL 2017
			₦	₦	₦	₦	₦
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	12,000,000.00	12,000,000.00	7,265,081.82	4,734,918.18	-
	23020104	Construction/Provision of Housing	50,000,000.00		-	-	-
	23020105	Construction/Provision of Water Facilities	80,000,000.00	80,000,000.00	39,501,644.69	40,498,355.31	5,500,000.00
	23020106	Construction/Provision of Hospital/Health Centers			-	-	-
	23020107	Construction/Provision of Public Schools		20,000,000.00	18,950,068.00	1,049,932.00	-
	23020110	Construction/Provision of Fire Fighting Stations			-	-	-
	23020111	Construction/Provision of Libraries			-	-	-
	23020112	Construction/Provision of Sporting Facilities	20,000,000.00		-	-	-
	23020113	Construction/Provision of Agricultural Facilities			-	-	-
	23020114	Construction/Provision of Roads			-	-	-
	23020115	Construction/Provision of Rail- ways			-	-	-
	23020116	Construction/Provision of Water -Ways			-	-	-
	23020117	Construction/Provision of Airport/Aerodromes			-	-	-
	23020118	Construction/Provision of Infrastructure			-	-	-
	23020119	Construction/Provision of Recreational Facilities	100,000,000.00		-	-	-
	23020122	Construction of Boundary Pillars/Right Ways			-	-	-
	23020123	Construction of Traffic Lights/Street Lights			-	-	-
	23020124	Construction of Markets/Parks	31,000,000.00	31,000,000.00	-	31,000,000.00	-
	23020125	Construction of Power generating Plants	30,000,000.00	30,000,000.00	-	30,000,000.00	-
	23020126	Construction/Provision of Cemeteries			-	-	-
	23020127	Construction/Provision of ICT Infrastructures	40,000,000.00	40,000,000.00	-	40,000,000.00	-
		CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	363,000,000.00	213,000,000.00	65,716,794.51	147,283,205.49	5,500,000.00
20C	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL			-	-	-
	23030101	Rehabilitation/Repairs - Residential Building			-	-	-
	23030102	Rehabilitation/Repairs - Electricity		11,320,000.00	10,227,482.15	1,092,517.85	4,150,000.00
	23030103	Rehabilitation/Repairs - Housing	10,000,000.00		-	-	-
	23030104	Rehabilitation/Repairs - Water Facilities			-	-	-
	23030105	Rehabilitation/Repairs - Hospital/Health Centers	20,000,000.00	20,000,000.00	9,078,200.00	10,921,800.00	9,362,100.00
	23030106	Rehabilitation/Repairs - Public Schools			-	-	-
	23030109	Rehabilitation/Repairs - Fire Fighting Stations			-	-	-
	23030110	Rehabilitation/Repairs - Libraries			-	-	-
	23030111	Rehabilitation/Repairs - Sporting Facilities			-	-	-
	23030112	Rehabilitation/Repairs - Agricultural Facilities			-	-	-
	23030113	Rehabilitation/Repairs - Roads			-	-	-
	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			-	-	1,000,000.00
	23030122	Rehabilitation/Repairs - Boundaries			-	-	-
	23030123	Rehabilitation/Repairs - Traffic/Street Lights			-	-	-
	23030124	Rehabilitation/Repairs - Markets/parks		7,500,000.00	6,535,342.30	964,657.70	6,739,800.00
	23030125	Rehabilitation/Repairs - Power Generating Plants			-	-	-
	23030126	Rehabilitation/Repairs of Cemeteries			-	-	-
	23030127	Rehabilitation/Repairs -ICT Infrastructures			-	-	-
		REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	30,000,000.00	38,820,000.00	25,841,024.45	12,978,975.55	21,251,900.00
20D	230401	PRESERVATION OF THE ENVIRONMENT - GNERAL			-	-	-
	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	144,092,364.69	12,000,000.00	7,752,863.64	4,247,136.36	7,596,900.00
	23050102	Computer Software Acquisition		1,500,000.00	-	1,500,000.00	-
	23050103	Monitoring and Evaluation			-	-	-
	23050104	Anniversaries/Celebration			-	-	-
	23050107	Margin For Increase In Costs			-	-	-
	23050128	Repayment of Capital Loan			-	-	-
		ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	144,092,364.69	13,500,000.00	7,752,863.64	5,747,136.36	7,596,900.00
		CAPITAL EXPENDITURE TOTAL	673,125,627.69	392,853,263.00	154,415,429.84	238,437,833.16	54,566,711.24

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES		2018	2017
21	CASH AND BANK BALANCES	₦	₦
	UNION BANK 0031149751	3,560,135.97	53,242.08
	UNION BANK 0031149768	80,517.00	180,604.25
		<u>3,640,652.97</u>	<u>233,846.33</u>
29	PUBLIC FUNDS		
	Consolidated Revenue Fund - Surplus/(Deficit)	-	-
	Capital Development Fund- Surplus/(Deficit)	3,640,652.97	233,846.33
		<u>3,640,652.97</u>	<u>233,846.33</u>