


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



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

**AUDITED FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER
2019.**

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CORPORATE INFORMATION

COUNCIL MEMBERS

MANAGEMENT AND HEADS OF DEPARTMENT

- | | | |
|------------------------------|---|-----------------------|
| (i) Dahiru Kawu | - | Secretary |
| (ii) Abubakar Hayatu | - | Deputy Secretary (DS) |
| (iii) Ahmed Usman Moh'd. | - | Treasurer |
| (iv) Bello Gurama | - | HOD; Agric Department |
| (v) Mohammed Usman | - | HOD; PHC Department |
| (vi) Ayuba Moh'd Julde | - | HOD; Works Department |
| (vii) Moh'd. Kabir Abdullahi | - | HOD; ESD Department |

BANKERS

Fidelity Bank

FCMB Bank

Access Bank

Bubayero Microfinance

GTBank

AUDITORS

UMARU 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 31st December, 2019 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended, International Public Sector Accounting Standards – IPSAS – Cash Basis, 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 Dukku Local Government and of its Financial Performance and Cash flows and its operations for the year ended 31st December, 2019.

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

 13/7/2020

Treasurer

Dukku Local Government Council

 13/07/2020

Treasurer

Dukku Local Government Council



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

We have audited the financial statement and schedules of Dukku Local Government Council for the year ended 31st December 2019 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 Standards). 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.

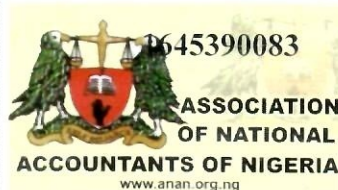
We planned and performed our audit so as to obtain the information and explanation in order to provide sufficient evidence to give reasonable assurance that the accounts are free from material mis-statement whether caused by fraud, error or irregularity. In forming our opinion, we also evaluated the 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 2019 and of its Financial performance for the year ended on that date.

SIGNATURE.....
UMARU BUBA KINAF & CO
MANAGING PARTNER
FRC/2012/ANAN/00000000120.

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



19th JUNE 2020



**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2019**

	2019 ₦	2018 ₦
Operating Activities		
Receipts		
Statutory Revenue	2,302,542,296.70	2,343,917,817.52
Independent Revenue	31,241,600.00	37,153,600.00
Total Receipts	<u>2,333,783,896.70</u>	<u>2,381,071,417.52</u>
Payments		
Personnel Cost	(687,269,630.65)	(694,404,381.79)
Social Benefits	-	-
Overhead Cost	(339,382,385.05)	(471,635,982.40)
Loans and Advances	-	-
Grants and Contributions	(852,067,679.44)	(811,186,762.10)
Subsidies	(57,842,998.47)	(47,434,763.64)
Transfers to Other Funds	-	-
Total Payments	<u>(1,936,562,693.60)</u>	<u>(2,024,661,889.93)</u>
Net Cash flow from Operating Activities	<u>397,221,203.10</u>	<u>356,409,527.59</u>
Investing Activities		
Purchase of Fixed Assets	(23,426,360.81)	(68,652,303.47)
Construction/Provision of Fixed Assets	(65,593,810.27)	(55,223,258.25)
Rehabilitation/Repairs of Fixed Assets	(18,563,021.31)	(61,626,046.72)
Preservation of the Environment	-	-
Acquisition of Non Tangible Assets	-	(1,838,450.92)
Net Cash Flow from Investing Activities	<u>(107,583,192.38)</u>	<u>(187,340,059.36)</u>
Financing Activities		
Proceeds from Aids and Grants	-	-
Proceeds from External Loans	-	-
Proceeds from Internal Loans	118,181,818.18	-
Proceeds from Other Capital Receipts	-	-
Repayment of Loans	(228,431,356.73)	(168,927,407.90)
Net Cash Flow from Financing Activities	<u>(110,249,538.55)</u>	<u>(168,927,407.90)</u>
Net Surplus/(Deficit) for the Year	179,388,472.17	142,060.33
Add: Opening Balance	230,984.76	88,924.43
Closing Cash Balance	<u>179,619,456.93</u>	<u>230,984.76</u>

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2019**

	NOTES	2019 ₦	2018 ₦
ASSETS			
Cash and Bank Balances	21	179,619,456.93	230,984.76
TOTAL ASSETS		<u><u>179,619,456.93</u></u>	<u><u>230,984.76</u></u>
LIABILITIES			
Public Funds	29	179,619,456.93	230,984.76
TOTAL LIABILITIES		<u><u>179,619,456.93</u></u>	<u><u>230,984.76</u></u>

Umaru B. Kinafa 13/7/2020

.....
TREASURER

S. Umaru 13/07/2020

.....
SECRETARY

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 2019**

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
OPENING BALANCE				230,984.76		88,924.43
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,775,000,000.00	2,775,000,000.00	2,302,542,296.70	472,457,703.30	2,343,917,817.52
Independent Revenue	2	22,900,000.00	22,900,000.00	31,241,600.00	(8,341,600.00)	37,153,600.00
Capital Receipts and Other Revenue Sources	3	-	-	118,181,818.18	(118,181,818.18)	-
TOTAL REVENUE		2,797,900,000.00	2,797,900,000.00	2,451,965,714.88	345,934,285.12	2,381,071,417.52
TOTAL RECEIPTS		2,797,900,000.00	2,797,900,000.00	2,452,196,699.64	345,703,300.36	2,381,160,341.95
EXPENDITURE						
Personnel Cost	10	936,987,636.00	757,196,636.00	687,269,630.65	69,927,005.35	694,404,381.79
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	264,410,000.00	356,301,000.00	339,382,385.05	16,918,614.95	471,635,982.40
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	989,502,364.00	1,065,000,000.00	852,067,679.44	212,932,320.56	811,186,762.10
Subsidies	16	17,000,000.00	65,000,000.00	57,842,998.47	7,157,001.53	47,434,763.64
Public Debt Charges	17	-	430,000,000.00	228,431,356.73	201,568,643.27	168,927,407.90
Below the Line Payments	19	-	-	-	-	-
TOTAL OPERATING EXPENDITURE		2,207,900,000.00	2,673,497,636.00	2,164,994,050.33	508,503,585.67	2,193,589,297.83
BALANCE FOR THE PERIOD BEFORE CAPITAL EXPENDITURE		590,000,000.00	124,402,364.00	287,202,649.31	(162,800,285.31)	187,571,044.12
CAPITAL EXPENDITURE						
Purchase of Fixed Assets	20A	245,000,000.00	34,202,364.00	23,426,360.81	10,776,003.19	68,652,303.47
Construction/Provision of Fixed Assets	20B	240,000,000.00	70,100,000.00	65,593,810.27	4,506,189.73	55,223,258.25
Rehabilitation/Repairs of Fixed Assets	20C	45,000,000.00	20,100,000.00	18,563,021.31	1,536,978.69	61,626,046.72
Preservation of the Environment	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	60,000,000.00	-	-	-	1,838,450.92
TOTAL CAPITAL EXPENDITURE		590,000,000.00	124,402,364.00	107,583,192.38	16,819,171.62	187,340,059.36
TRANSFERS						
Transfers to Other Funds	18A	-	-	-	-	-
Transfers - Payments to Individuals	18B	-	-	-	-	-
TRANSFERS TOTAL		-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	179,619,456.93		230,984.76

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED DECEMBER 31, 2019

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
OPENING BALANCE		-	-	(16,350,177.04)	-	88,924.43
Add: Revenue						
REVENUE						
Statutory Revenue	1	2,775,000,000.00	2,775,000,000.00	2,302,542,296.70	472,457,703.30	2,343,917,817.52
Independent Revenue	2	22,900,000.00	22,900,000.00	31,241,600.00	(8,341,600.00)	37,153,600.00
TOTAL REVENUE		<u>2,797,900,000.00</u>	<u>2,797,900,000.00</u>	<u>2,317,433,719.66</u>	<u>464,116,103.30</u>	<u>2,381,160,341.95</u>
EXPENDITURE						
Personnel Cost	10	936,987,636.00	757,196,636.00	687,269,630.65	69,927,005.35	694,404,381.79
Government Contribution to Pension	11	-	-	-	-	-
Social Benefits	12	-	-	-	-	-
Overhead Cost	13	264,410,000.00	356,301,000.00	339,382,385.05	16,918,614.95	471,635,982.40
Loans and Advances	14	-	-	-	-	-
Grants and Contributions	15	989,502,364.00	1,065,000,000.00	852,067,679.44	212,932,320.56	811,186,762.10
Subsidies	16	17,000,000.00	65,000,000.00	57,842,998.47	7,157,001.53	47,434,763.64
Public Debt Charges	17	-	430,000,000.00	228,431,356.73	201,568,643.27	168,927,407.90
TOTAL OPERATING EXPENDITURE		<u>2,207,900,000.00</u>	<u>2,673,497,636.00</u>	<u>2,164,994,050.33</u>	<u>508,503,585.67</u>	<u>2,193,589,297.83</u>
BALANCE FOR THE PERIOD BEFORE TRANSFERS				<u>152,439,669.33</u>		<u>187,571,044.12</u>
TRANSFERS						
Transfer to Capital Development Fund						(203,921,221.16)
Transfer from Capital Development Fund		-	-	-	-	-
TRANSFERS TOTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(203,921,221.16)</u>
CLOSING BALANCE		<u>-</u>	<u>-</u>	<u>152,439,669.33</u>	<u>-</u>	<u>(16,350,177.04)</u>

**DUKKU LOCAL GOVERNMENT COUNCIL,
GOMBE STATE**
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED DECEMBER 31, 2019

	NOTES	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
OPENING BALANCE		-	-	16,581,161.80	-	-
Add: Revenue (Capital Receipts)						
Transfer from Consolidated Revenue Fund				-		203,921,221.16
Capital Receipts and Other Revenue Sources	3	-	-	118,181,818.18	(118,181,818.18)	-
CAPITAL RECEIPTS SUB-TOTAL		<u>-</u>	<u>-</u>	<u>118,181,818.18</u>	<u>(118,181,818.18)</u>	<u>203,921,221.16</u>
Transfer to Consolidated Revenue Fund		-	-		-	-
TOTAL CAPITAL REVENUE AVAILABLE		<u>-</u>	<u>-</u>	<u>134,762,979.98</u>		<u>203,921,221.16</u>
CAPITAL EXPENDITURE						
Purchase of Fixed Assets - General	20A	245,000,000.00	34,202,364.00	23,426,360.81	10,776,003.19	68,652,303.47
Construction/Provision of Fixed Assets - General	20B	240,000,000.00	70,100,000.00	65,593,810.27	4,506,189.73	55,223,258.25
Rehabilitation/Repairs of Fixed Assets - General	20C	45,000,000.00	20,100,000.00	18,563,021.31	1,536,978.69	61,626,046.72
Preservation of the Environment - Gnenral	20D	-	-	-	-	-
Acquisition of Non Tangible Assets	20E	60,000,000.00	-	-	-	1,838,450.92
TOTAL CAPITAL EXPENDITURE		<u>590,000,000.00</u>	<u>124,402,364.00</u>	<u>107,583,192.38</u>	<u>16,819,171.62</u>	<u>187,340,059.36</u>
CLOSING BALANCE		<u>-</u>	<u>-</u>	<u>27,179,787.60</u>		<u>16,581,161.80</u>

STATEMENT OF ACCOUNTING POLICIES

The following are the summaries of the significant accounting policies adopted by Dukku 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 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1					
	Local Government Share of FAAC		2,000,000,000.00	2,000,000,000.00	1,785,690,104.25	(214,309,895.75)	1,844,015,137.39
	Share of State IGR		25,000,000.00	25,000,000.00	-	(25,000,000.00)	4,003,126.14
	Excess Petroleum Profit Tax (PPT Revenue)		-	-	-	-	-
	Exchange Difference		-	-	2,808,598.08	2,808,598.08	623,256.20
	Refund from Paris Club		50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	Recovered Excess Bank Charges		-	-	4,245,790.92	4,245,790.92	4,502,671.53
	Equalisation		-	-	50,757,031.15	50,757,031.15	80,670,310.22
	Budget Augmentation		200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
	Refund From Federal Government		-	-	-	-	-
	Stabilization Fund Receipts		-	-	-	-	-
	Good Value Consideration		-	-	16,934,791.22	16,934,791.22	-
	Local Government Share of VAT		400,000,000.00	400,000,000.00	442,105,981.08	42,105,981.08	410,103,316.04
	Local Government Share of Excess Crude Account		-	-	-	-	-
			100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
	STATUTORY REVENUE TOTAL		2,775,000,000.00	2,775,000,000.00	2,302,542,296.70	(472,457,703.30)	2,343,917,817.52
2	INDEPENDENT REVENUE						
	Personal Taxes	2A	-	-	580,900.00	580,900.00	-
	Licences - General	2B	3,500,000.00	3,500,000.00	7,976,300.00	4,476,300.00	10,739,300.00
	Fees - General	2E	5,300,000.00	5,300,000.00	2,399,000.00	(2,901,000.00)	12,720,900.00
	Fines - General	2F	500,000.00	500,000.00	2,866,500.00	2,366,500.00	-
	Sales - General	2G	2,000,000.00	2,000,000.00	580,100.00	(1,419,900.00)	810,700.00
	Earnings - General	2H	7,000,000.00	7,000,000.00	13,029,500.00	6,029,500.00	4,142,400.00
	Rent on Government Buildings - General	2I	2,500,000.00	2,500,000.00	-	(2,500,000.00)	1,428,900.00
	Rent on Land & Others - General	2J	500,000.00	500,000.00	3,809,300.00	3,309,300.00	2,281,300.00
	Repayments - General	2K	-	-	-	-	3,216,700.00
	Investment Income	2L	1,200,000.00	1,200,000.00	-	(1,200,000.00)	1,306,400.00
	Interest Earned	2M	-	-	-	-	-
	Rates	2O	-	-	-	-	-
	Miscellaneous	2P	400,000.00	400,000.00	-	(400,000.00)	507,000.00
	INDEPENDENT REVENUE TOTAL		22,900,000.00	22,900,000.00	31,241,600.00	8,341,600.00	37,153,600.00
3	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS						
	Domestic Aids	3A	-	-	-	-	-
	Foreign Aids	3B	-	-	-	-	-
	Domestic Grants	3C	-	-	-	-	-
	Foreign Grants	3D	-	-	-	-	-
	Transfer From CRF to CDF	4	-	-	-	-	-
	Other Capital Receipts	5	-	-	-	-	-
	Domestic Loans/ Borrowings Receipt	6A	-	-	118,181,818.18	118,181,818.18	-
	International Loans/ Borrowings Receipt	6B	-	-	-	-	-
	Debt Forgiveness	7	-	-	-	-	-
	Extraordinary Items	8	-	-	-	-	-
	OTHER REVENUE SOURCES AND CAPITAL RECEIPTS - TOTAL		-	-	118,181,818.18	118,181,818.18	-
	TOTAL REVENUE		2,797,900,000.00	2,797,900,000.00	2,451,965,714.88	(345,934,285.12)	2,381,071,417.52

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
	1	REVENUE	664,218,582.00	664,218,582.00			
	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	2,000,000,000.00	2,000,000,000.00	1,785,690,104.25	(214,309,895.75)	1,844,015,137.39
	11010104	Share of State IGR	25,000,000.00	25,000,000.00	-	(25,000,000.00)	4,003,126.14
	11010105	Excess Petroleum Profit Tax (PPT Revenue)					
	11010106	Exchange Difference			2,808,598.08	2,808,598.08	623,256.20
	11010107	Refund from Paris Club	50,000,000.00	50,000,000.00	-	(50,000,000.00)	-
	11010108	Recovered Excess Bank Charges			4,245,790.92	4,245,790.92	4,502,671.53
	11010109	Equalisation			50,757,031.15	50,757,031.15	80,670,310.22
	11010110	Budget Augmentation	200,000,000.00	200,000,000.00	-	(200,000,000.00)	-
	11010111	Refund from Federal Government			-	-	-
	11010112	Stabilization Fund Receipts			-	-	-
	11010113	Good Value Consideration			16,934,791.22	16,934,791.22	-
	110102	GOVERNMENT SHARE OF VAT					
	11010201	Local Government Share of VAT	400,000,000.00	400,000,000.00	442,105,981.08	42,105,981.08	410,103,316.04
	110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
	11010303	Local Government Share of Excess Crude Account					
			100,000,000.00	100,000,000.00	-	(100,000,000.00)	-
		STATUTORY REVENUE TOTAL	2,775,000,000.00	2,775,000,000.00	2,302,542,296.70	(472,457,703.30)	2,343,917,817.52
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)			573,300.00	573,300.00	-
	12010108	Arrears: Cattle Tax (Where Applicable)					
	12010109	Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)			7,600.00	7,600.00	-
	12010110	Arrears: Other Special Service Taxes (E.G. Electricity, Water, or Night Guard Rate)					
	12010111	Produce Sales Tax					
	12010112	Entertainment Tax					
		PERSONAL TAXES TOTAL	-	-	580,900.00	580,900.00	-
	1202	NON-TAX REVENUE					
2B	120201	LICENCES - GENERAL					
	12020102	Goldsmiths & Gold Dealer Licenses					1,661,900.00
	12020105	Radio/Television Station Licenses					
	12020107	Boats & Canoe (Small Craft) License			2,973,100.00	2,973,100.00	824,500.00
	12020109	Registration of Voluntary Organizations			43,000.00	43,000.00	-
	12020110	Inland Water-Way License					
	12020111	Bake House License					
	12020112	Bicycles License & Hire Permits					
	12020113	Brickmaking, Etc License	80,000.00	80,000.00		(80,000.00)	140,900.00
	12020114	Cart Licenses					
	12020115	Dane Gun Licenses	100,000.00	100,000.00		(100,000.00)	422,700.00
	12020116	Cattle Dealer Licenses	1,000,000.00	1,000,000.00		(1,000,000.00)	-
	12020117	Dried Fish & Meat Licenses	10,000.00	10,000.00		(10,000.00)	-
	12020118	Pet (Dog) Licenses					
	12020119	Fishing Permits	20,000.00	20,000.00		(20,000.00)	-
	12020120	Hawker'S Permits					
	12020121	Hunting Permits	20,000.00	20,000.00		(20,000.00)	-
	12020122	Produce Buying Licenses					
	12020123	Animal Health Certificate Licenses					
	12020124	Abattoir/Slaughter Licenses	1,000,000.00	1,000,000.00		(1,000,000.00)	-
	12020125	Renewal of Fisher Licenses					845,500.00
	12020126	Hiring Services	500,000.00	500,000.00		(500,000.00)	1,351,900.00
	12020127	Borehole Drilling Licenses					
	12020129	Cinematograph Licenses			4,960,200.00	4,960,200.00	4,957,900.00
	12020130	Liquor Licenses					
	12020136	Trade Permit Licenses	770,000.00	770,000.00		(770,000.00)	-
	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					534,000.00
		LICENCES TOTAL	3,500,000.00	3,500,000.00	7,976,300.00	4,476,300.00	10,739,300.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
2E	120204	FEES - GENERAL			-	-	-
	12020404	Trade Union Fees			-	-	-
	12020417	Contractor Registration Fees	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
	12020418	Marriage/ Divorce Fees			-	-	409,800.00
	12020419	Attestation of Bachelorhood & Spinsterhood Fees			-	-	-
	12020425	Disinfection of Produce Fees			-	-	-
	12020426	Court Summons Fees			-	-	-
	12020427	Tender Fees	20,000.00	20,000.00	-	(20,000.00)	-
	12020436	Bill Board Advertisement Fees			-	-	-
	12020440	Medical Consultancy Fees			-	-	-
	12020441	Laboratory Fees			-	-	-
	12020442	Association Fees	20,000.00	20,000.00	-	(20,000.00)	-
	12020443	Birth & Death Registration Fees	10,000.00	10,000.00	-	(10,000.00)	-
	12020444	Burial Fees			-	-	-
	12020445	Change of Ownership Fees	50,000.00	50,000.00	-	(50,000.00)	-
	12020446	Agricultural/Vetinary Services Fees	100,000.00	100,000.00	-	(100,000.00)	-
	12020448	Development Levies			-	-	5,884,900.00
	12020449	Business/Trade Operating Fees	1,400,000.00	1,400,000.00	998,700.00	(401,300.00)	3,459,400.00
	12020450	Inspection Fees			-	-	-
	12020451	Timber & Forest Fees	2,700,000.00	2,700,000.00	1,400,300.00	(1,299,700.00)	-
	12020453	Applications Fees			-	-	-
	12020454	Parking Fees			-	-	-
	12020455	Learning Driving Test Fees			-	-	-
	12020456	Wharf Landing Fees			-	-	2,206,400.00
	12020457	Entertainment, Drumming and Temporary Both Permit Fees			-	-	760,400.00
	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	5,300,000.00	5,300,000.00	2,399,000.00	(2,901,000.00)	12,720,900.00
2F	120205	FINES - GENERAL			-	-	-
	12020501	Towing of Vehicle Fines and Fees	500,000.00	500,000.00	-	(500,000.00)	-
	12020502	Fines on Overdue Lost Library Books			1,719,900.00	1,719,900.00	-
	12020503	Impounding of Animals Fines			1,146,600.00	1,146,600.00	-
		FINES TOTAL	500,000.00	500,000.00	2,866,500.00	2,366,500.00	-
2G	120206	SALES - GENERAL			-	-	-
	12020601	Sales of Journal & Publications			-	-	-
	12020603	Sales of ID Cards			-	-	810,700.00
	12020604	Sales of Stores/Scraps/Unservicable Items	500,000.00	500,000.00	-	(500,000.00)	-
	12020605	Sales of Vaccines			-	-	-
	12020607	Sales of Consultancy Registration Forms			-	-	-
	12020608	Sales of Improved Seeds/Chemical			-	-	-
	12020609	Proceeds from Sales of Farm Produce	1,000,000.00	1,000,000.00	-	(1,000,000.00)	-
	12020610	Proceeds from Sales of Goods By Public Auctions			-	-	-
	12020611	Proceeds from Sales of Govt. Vehicles			-	-	-
	12020612	Proceeds from Sales of Drugs and Medications			580,100.00	580,100.00	-
	12020614	Sales of Govt. Buildings	500,000.00	500,000.00	-	(500,000.00)	-
	12020615	Sales of Uniforms			-	-	-
		SALES TOTAL	2,000,000.00	2,000,000.00	580,100.00	(1,419,900.00)	810,700.00
2H	120207	EARNINGS -GENERAL			-	-	-
	12020701	Earnings from Consultancy Services			3,990,900.00	3,990,900.00	-
	12020702	Earnings from Laboratory Services			-	-	-
	12020703	Earnings from Hire of Plants & Equipment	500,000.00	500,000.00	-	(500,000.00)	-
	12020704	Earnings from the Use of Govt. Vehicles	1,000,000.00	1,000,000.00	239,600.00	(760,400.00)	3,041,700.00
	12020705	Earnings from the Use of Govt. Halls	300,000.00	300,000.00	-	(300,000.00)	-
	12020706	Earnings from Toll Gates			-	-	-
	12020707	Earnings from Medical Services	200,000.00	200,000.00	104,600.00	(95,400.00)	-
	12020708	Earnings from Agricultural Produce			-	-	-
	12020709	Earnings from Tourism/Culture/Arts Centres			-	-	-
	12020710	Earnings from Guest Houses			6,845,400.00	6,845,400.00	374,000.00
	12020711	Earnings from Commercial Activities	5,000,000.00	5,000,000.00	1,849,000.00	(3,151,000.00)	726,700.00
	12020712	Earnings from Environmental Sanitation Services			-	-	-
		EARNINGS TOTAL	7,000,000.00	7,000,000.00	13,029,500.00	6,029,500.00	4,142,400.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
2I	120208	RENT ON GOVERNMENT BUILDINGS - GENERAL					
	12020801	Rent on Govt. Quarters	2,000,000.00	2,000,000.00	-	(2,000,000.00)	-
	12020802	Rent on Govt. offices	-	-	-	-	-
	12020803	Rent on Govt Buildings	500,000.00	500,000.00	-	(500,000.00)	1,428,900.00
	12020804	Rent on Conference Centres	-	-	-	-	-
	12020805	Rent on Building At Aerodromes	-	-	-	-	-
		RENT ON GOVERNMENT BUILDINGS TOTAL	2,500,000.00	2,500,000.00	-	(2,500,000.00)	1,428,900.00
2J	120209	RENT ON LAND & OTHERS - GENERAL					
	12020901	Rent on Govt. Land	-	-	1,557,400.00	1,557,400.00	2,281,300.00
	12020903	Rents & Premium on the Allocation of Land	-	-	-	-	-
	12020904	Rents of Plots & Sites Services Programme	300,000.00	300,000.00	2,251,900.00	1,951,900.00	-
	12020905	Lease Rental	-	-	-	-	-
	12020906	Rents on Govt. Properties	200,000.00	200,000.00	-	(200,000.00)	-
		RENT ON LAND & OTHERS TOTAL	500,000.00	500,000.00	3,809,300.00	3,309,300.00	2,281,300.00
2K	120210	REPAYMENTS - GENERAL					
	12021002	Motor Vehicle Advances	-	-	-	-	3,216,700.00
	12021003	Bicycle Advances (Principal)	-	-	-	-	-
	12021004	Motor Vehicle Refurbishing Loan	-	-	-	-	-
	12021005	House Refurbishing Loan	-	-	-	-	-
	12021006	Refunds	-	-	-	-	-
		REPAYMENTS TOTAL	-	-	-	-	3,216,700.00
2L	120211	INVESTMENT INCOME					
	12021101	Operating Surplus	-	-	-	-	-
	12021102	Dividend Received	1,200,000.00	1,200,000.00	-	(1,200,000.00)	1,306,400.00
	12021103	Other Investment Income	-	-	-	-	-
		INVESTMENT INCOME TOTAL	1,200,000.00	1,200,000.00	-	(1,200,000.00)	1,306,400.00
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	-	-	-	-	-
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	-	-	-	-	-
2P	120215	MISCELLANEOUS					
	12021501	Mortuary Hearse and Cementry Earnings	-	-	-	-	-
	12021502	Recovery of Losses and Overpayments	-	-	-	-	-
	12021503	Payment in Lieu of Registration Notices	-	-	-	-	-
	12021504	Unclaimed Deposit	-	-	-	-	-
	12021505	Indigene Certificate	400,000.00	400,000.00	-	(400,000.00)	507,000.00
		MISCELLANEOUS TOTAL	400,000.00	400,000.00	-	(400,000.00)	507,000.00
3	13	AID AND GRANTS					
	1301	AID					
3A	130101	DOMESTIC AID					
	13010101	Current Domestic Aids	-	-	-	-	-
	13010102	Capital Domestic Aids	-	-	-	-	-
		DOMESTIC AID	-	-	-	-	-
3B	130102	FOREIGN AID					
	13010201	Current Foreign Aids	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	13010202	Capital Foreign Aids FOREIGN AIDS TOTAL	-	-	-	-	-
3C	130203	DOMESTIC GRANTS			-	-	-
	13020301	Current Domestic Grants			-	-	-
	13020302	Capital Domestic Grants			-	-	-
		DOMESTIC GRANTS TOTAL	-	-	-	-	-
3D	130204	FOREIGN GRANTS			-	-	-
	13020401	Current Foreign Grants			-	-	-
	13020402	Capital Foreign Grants			-	-	-
		FOREIGN GRANTS TOTAL	-	-	-	-	-
4	14	CAPITAL 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	-	-	-	-	-
5	1402	OTHER CAPITAL RECEIPTS					
	140202	OTHER CAPITAL RECEIPTS			-	-	-
	14020201	Other Capital Receipts to CDF			-	-	-
	14020202	Sale of Fixed Assets			-	-	-
		OTHER CAPITAL RECEIPTS TOTAL	-	-	-	-	-
6	1403	LOANS/ BORROWINGS RECEIPT					
6A	140301	DOMESTIC LOANS/ BORROWINGS RECEIPT					
	14030301	Domestic Loans/ Borrowings from Financial Institutions			118,181,818.18	118,181,818.18	-
	14030302	Domestic Loans/ Borrowings from Other Government Entities			-	-	-
	14030303	Domestic Loans/ Borrowings from Other Entities/ Organisations			-	-	-
		DOMESTIC LOANS/ BORROWINGS TOTAL	-	-	118,181,818.18	118,181,818.18	-
6B	140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT					
	14030201	International Loans/ Borrowings from Financial Institutions			-	-	-
	14030202	International Loans/ Borrowings from Other Government Entities			-	-	-
	14030203	International Loans/ Borrowings from Other Entities/ Organisations			-	-	-
		INTERNATIONAL LOANS/ BORROWINGS TOTAL	-	-	-	-	-
7	1404	DEBT FORGIVENESS					
7A	140401	FOREIGN DEBT FORGIVENESS			-	-	-
	14040101	Foreign Debt Forgiveness			-	-	-
7B	140402	DOMESTIC DEBT FORGIVENESS			-	-	-
	14040201	Domestic Debt Forgiveness			-	-	-
		DEBT FORGIVENESS TOTAL	-	-	-	-	-
8	1407	EXTRAORDINARY ITEMS					
	140701	EXTRAORDINARY ITEMS			-	-	-
	14070101	Extraordinary Items			-	-	-
	14070102	Unspecified Revenue			-	-	-
		EXTRAORDINARY ITEMS TOTAL	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	DESCRIPTION	NOTES	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
	EXPENDITURES						
10	Personnel Cost	10					
	Salary (Excluding CRF Charges Salaries/Allowances)	10A	936,987,636.00	753,196,636.00	683,905,994.29	69,290,641.71	677,455,290.88
	Overtime payments	10A	-	-	-	-	-
	Consolidated Revenue Charges - Salaries/Allowances						
	Salary Arrears	10A	-	4,000,000.00	3,363,636.36	636,363.64	16,949,090.91
	Allowances	10A	-	-	-	-	-
	Social Contributions	10B	-	-	-	-	-
		10C	-	-	-	-	-
	Personnel Cost Total		936,987,636.00	757,196,636.00	687,269,630.65	69,927,005.35	694,404,381.79
11	Government Contribution to Pension	11	-	-	-	-	-
12	Social Benefits	12	-	-	-	-	-
13	Overhead Cost						
	Travels and Transport - General	13A	23,200,000.00	800,000.00	726,550.00	73,450.00	21,089,754.09
	Utilities - General	13B	6,700,000.00	56,970,000.00	54,559,861.24	2,410,138.76	21,777,600.00
	Materials and Supplies - General	13C	21,000,000.00	47,300,000.00	46,795,350.00	504,650.00	89,974,524.53
	Maintenance Services - General	13D	20,800,000.00	68,100,000.00	67,115,150.00	984,850.00	44,599,754.02
	Training - General	13E	15,000,000.00	300,000.00	270,298.18	29,701.82	39,740,900.00
	Other Services - General	13F	8,510,000.00	93,500,000.00	87,510,537.35	5,989,462.65	86,047,697.71
	Consulting and Professional Services	13G	12,000,000.00	5,100,000.00	4,482,720.00	617,280.00	55,418,454.55
	Fuel and Lubricants	13H	37,000,000.00	-	-	-	2,019,400.00
	Financial Charges	13I	11,000,000.00	42,000,000.00	41,413,444.39	586,555.61	11,565,436.74
	Miscellaneous Expenses	13J	109,200,000.00	42,231,000.00	36,508,473.89	5,722,526.11	99,402,460.76
	Overhead Cost Total		264,410,000.00	356,301,000.00	339,382,385.05	16,918,614.95	471,635,982.40
14	Loans and Advances						
	Staff Loans and Advances	14A	-	-	-	-	-
	Loans and Advances Total		-	-	-	-	-
15	Grants and Contributions						
	Local Grants and Contributions	15A	989,502,364.00	1,065,000,000.00	852,067,679.44	212,932,320.56	811,186,762.10
	Foreign Grants and Contributions	15B	-	-	-	-	-
	Grants and Contributions Total		989,502,364.00	1,065,000,000.00	852,067,679.44	212,932,320.56	811,186,762.10
16	Subsidies						
	Subsidy to Government Owned Companies & Parastatals	16A	17,000,000.00	65,000,000.00	57,842,998.47	7,157,001.53	47,434,763.64
	Subsidy to Private Companies	16B	-	-	-	-	-
	Subsidies Total		17,000,000.00	65,000,000.00	57,842,998.47	7,157,001.53	47,434,763.64
17	Public Debt Charges						
	Foreign Interest/Discount - Treasury Bill	17A	-	-	-	-	-
	Domestic Interest/Discount	17B	-	350,000,000.00	185,051,472.96	164,948,527.04	15,000,000.00
	Interest - Internal Public Debt	17C	-	80,000,000.00	43,379,883.76	36,620,116.24	153,927,407.90
	Public Debt Charges Total		-	430,000,000.00	228,431,356.73	201,568,643.27	168,927,407.90
18	Transfers						
	Transfers to Other Funds	18A	-	-	-	-	-
	Transfers - Payments to Individuals	18B	-	-	-	-	-
	Transfers - Total		-	-	-	-	-
19	Below the Line Payments	19	-	-	-	-	-
	BTL Payments Total		-	-	-	-	-
20	Capital Expenditure						
	Purchase of Fixed Assets	20A	245,000,000.00	34,202,364.00	23,426,360.81	10,776,003.19	68,652,303.47
	Construction/Provision of Fixed Assets	20B	240,000,000.00	70,100,000.00	65,593,810.27	4,506,189.73	55,223,258.25
	Rehabilitation/Repairs of Fixed Assets	20C	45,000,000.00	20,100,000.00	18,563,021.31	1,536,978.69	61,626,046.72
	Preservation of the Environment	20D	-	-	-	-	-
	Acquisition of Non Tangible Assets	20E	60,000,000.00	-	-	-	1,838,450.92
	Capital Expenditure Total		590,000,000.00	124,402,364.00	107,583,192.38	16,819,171.62	187,340,059.36
	TOTAL EXPENDITURE		2,797,900,000.00	2,797,900,000.00	2,272,577,242.71	525,322,757.29	2,380,929,357.19

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	2	EXPENDITURE					
10	21	Personnel cost					
	2101	Salaries and Wages					
10A	210101	Salaries and Wages					
	21010101	Salary (Excluding CRF Charges Salaries/Allowances)	936,987,636.00	753,196,636.00	683,905,994.29	69,290,641.71	677,455,290.88
	21010102	Overtime Payments	-	-	-	-	-
	21010103	Consolidated Revenue Charges - Salaries/Allowances	-	4,000,000.00	3,363,636.36	636,363.64	16,949,090.91
	21010130	Salary Arrears	-	-	-	-	-
		TOTAL	936,987,636.00	757,196,636.00	687,269,630.65	69,927,005.35	694,404,381.79
	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	21,200,000.00	-	-	-	1,177,809.09
	22020102	Local travels and transport: others	2,000,000.00	800,000.00	726,550.00	73,450.00	2,984,500.00
	22020103	International travels & transport: training	-	-	-	-	4,734,345.00
	22020104	International travels: others	-	-	-	-	2,351,600.00
	22020105	Hotel Accommodation - Local	-	-	-	-	-
	22020106	Hotel Accommodation - International	-	-	-	-	-
	22020107	Hotel Accommodation - Local Training	-	-	-	-	-
	22020108	Hotel Accommodation - International Training	-	-	-	-	-
	22020109	Per Diems/Estacodes	-	-	-	-	9,841,500.00
		TOTAL	23,200,000.00	800,000.00	726,550.00	73,450.00	21,089,754.09
13B	220202	UTILITIES - GENERAL					
	22020201	Electricity Charges	4,000,000.00	1,600,000.00	1,453,070.00	146,930.00	17,894,700.00
	22020202	Telephone Charges	-	-	-	-	-
	22020203	Internet Access Charges	-	-	-	-	-
	22020204	Satellite Broadcasting Access Charges	-	-	-	-	-
	22020205	Water Rates	700,000.00	270,000.00	254,220.00	15,780.00	1,294,300.00
	22020206	Sewerage Charges	-	-	-	-	-
	22020207	Leased Communication Lines	-	-	-	-	-
	22020208	Software Charges/License Renewal	2,000,000.00	-	-	-	2,588,600.00
	22020209	Interactive Learning	-	-	-	-	-
	22020210	Multiyear Traffic Order	-	-	-	-	-
	22020211	Other Utility Charges	-	55,100,000.00	52,852,571.24	2,247,428.76	-
		TOTAL	6,700,000.00	56,970,000.00	54,559,861.24	2,410,138.76	21,777,600.00
13C	220203	MATERIALS AND SUPPLIES - GENERAL					
	22020301	Office Stationaries/Computer Consumables	6,000,000.00	2,500,000.00	2,223,050.00	276,950.00	3,706,845.45
	22020302	Books	-	-	-	-	2,782,900.00
	22020303	Newspapers	-	-	-	-	-
	22020304	Magazines and Periodicals	-	-	-	-	-
	22020305	Printing of Non Security Documents	5,000,000.00	2,000,000.00	1,818,050.00	181,950.00	9,059,700.00
	22020306	Printing of Security Documents	2,000,000.00	800,000.00	762,780.00	37,220.00	2,372,300.00
	22020307	Drugs/Laboratory/Medical Supplies	5,000,000.00	42,000,000.00	41,991,470.00	8,530.00	33,312,379.08
	22020308	Field and Camping Materials Supplies	-	-	-	-	-
	22020309	Uniforms and Other Clothing	-	-	-	-	147,900.00
	22020310	Teachind Aids/Instructional Materials	-	-	-	-	10,589,700.00
	22020311	Food stuff/Cartering Materials Supplies	3,000,000.00	-	-	-	-
	22020312	Chemicals and Reagents Materials Supplies	-	-	-	-	13,627,400.00
	22020313	Other Materials and Supplies	-	-	-	-	14,375,400.00
		TOTAL	21,000,000.00	47,300,000.00	46,795,350.00	504,650.00	89,974,524.53
13D	220204	MAINTENANCE SERVICES GENERAL					
	22020401	Maintenance of Motor Vehicles/Transport Equipment	-	-	-	-	-
			5,000,000.00	-	-	-	3,685,800.00
	22020402	Maintenance of Office Furniture	500,000.00	-	-	-	-
	22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	-	-	-	767,000.00
	22020404	Maintenance of Office/IT Equipment	-	-	-	-	-
	22020405	Maintenance of Plant and Generators	-	-	-	-	12,426,791.25
	22020406	Other Maintenance Services	2,000,000.00	67,000,000.00	66,017,850.00	982,150.00	12,211,062.77
	22020407	Maintenance of Air Conditioners	-	-	-	-	-
	22020408	Maintenance of Boats	-	-	-	-	-
	22020409	Maintenance of Railway Equipments	-	-	-	-	-
	22020410	Maintenance of Street Lights	-	-	-	-	-
	22020411	Maintenance of Communication Equipments	300,000.00	-	-	-	-
	22020412	Maintenance of Market/Public Places	3,000,000.00	1,100,000.00	1,097,300.00	2,700.00	4,963,300.00
	22020413	Minor Road Maintenance	5,000,000.00	-	-	-	10,545,800.00

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2019	FINAL BUDGET 2019	ACTUAL 2019	VARIANCE	ACTUAL 2018
			₦	₦	₦	₦	₦
	TOTAL		20,800,000.00	68,100,000.00	67,115,150.00	984,850.00	44,599,754.02
13E	220205	TRAINING GENERAL					
	22020501	Local Training	15,000,000.00	-	-	-	33,518,500.00
	22020502	International Training	-	-	-	-	6,077,500.00
	22020503	Other Trainings	-	-	-	-	144,900.00
	22020504	Seminars/Workshops and Conference	-	300,000.00	270,298.18	29,701.82	-
	TOTAL		15,000,000.00	300,000.00	270,298.18	29,701.82	39,740,900.00
13F	220206	OTHER SERVICE - GENERAL					
	22020601	Security Services	-	60,000,000.00	58,279,397.35	1,720,602.65	55,250,024.99
	22020602	Office Rent	-	14,000,000.00	12,272,550.00	1,727,450.00	5,000,000.00
	22020603	Residential Rent	10,000.00	-	-	-	-
	22020604	Security Vote (Including Operations)	6,000,000.00	3,000,000.00	2,179,360.00	820,640.00	17,312,972.72
	22020605	Cleaning and Fumigation Services	2,000,000.00	16,500,000.00	14,779,230.00	1,720,770.00	4,133,300.00
	22020606	Land Uses Charges	-	-	-	-	-
	22020607	Rescue Service	500,000.00	-	-	-	4,351,400.00
	TOTAL		8,510,000.00	93,500,000.00	87,510,537.35	5,989,462.65	86,047,697.71
13G	220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL					
	22020701	Financial Consulting	3,000,000.00	1,500,000.00	1,113,360.00	386,640.00	12,153,300.00
	22020702	Information Technology Consulting	-	-	-	-	-
	22020703	Legal Services	-	-	-	-	-
	22020704	Engineering Services	-	-	-	-	-
	22020705	Architectural Services	-	-	-	-	18,688,700.00
	22020706	Surveying Services	-	-	-	-	-
	22020707	Agricultural Consulting	-	-	-	-	-
	22020708	Medical Consulting	1,000,000.00	600,000.00	463,460.00	136,540.00	4,364,000.00
	22020709	Other Consultancy Services	-	-	-	-	2,489,800.00
	22020710	Auditing	8,000,000.00	3,000,000.00	2,905,900.00	94,100.00	17,722,654.55
	TOTAL		12,000,000.00	5,100,000.00	4,482,720.00	617,280.00	55,418,454.55
13H	220208	FUEL AND LUBRICANTS - GENERAL					
	22020801	Motor Vehicle Fuel Cost	-	-	-	-	2,019,400.00
	22020802	Other Transport Equipments Fuel Cost	-	-	-	-	-
	22020803	Plant/Generator Fuel Cost	37,000,000.00	-	-	-	-
	22020804	Aircraft Fuel Cost	-	-	-	-	-
	22020805	Boat Fuel Cost	-	-	-	-	-
	22020806	Cooking Gas/Fuel Cost	-	-	-	-	-
	TOTAL		37,000,000.00	-	-	-	2,019,400.00
13I	220209	FINANCIAL CHARGES GENERAL					
	22020901	Bank charges (Other Than Interest)	11,000,000.00	42,000,000.00	41,413,444.39	586,555.61	11,565,436.74
	22020902	Insurance Premium	-	-	-	-	-
	22020903	Loss on Foreign Exchange	-	-	-	-	-
	22020904	Other CRF Bank Charges	-	-	-	-	-
	22020905	Admin Charges (JAAC)	-	-	-	-	-
	TOTAL		11,000,000.00	42,000,000.00	41,413,444.39	586,555.61	11,565,436.74
13J	220210	MISCELLANEOUS EXPENSES - GENERAL					
	22021001	Refreshment and Meals	3,000,000.00	1,700,000.00	1,173,340.00	526,660.00	10,648,000.00
	22021002	Honorarium and Sitting Allowance	3,000,000.00	700,000.00	401,110.00	298,890.00	11,403,300.00
	22021003	Publicity and Advertisements	5,200,000.00	-	-	-	4,390,286.36
	22021004	Medical Expenses - local	7,000,000.00	-	-	-	-
	22021006	Postage and Courier Services	-	-	-	-	-
	22021007	Welfare Packages	20,000,000.00	9,000,000.00	7,264,860.00	1,735,140.00	7,750,019.99
	22021008	Subscription to Professional Bodies	-	1,500,000.00	1,203,210.00	296,790.00	-
	22021009	Sporting Activities	1,000,000.00	-	-	-	2,070,100.00
	22021010	Direct Teaching and Laboratory Cost	-	-	-	-	-
	22021014	Annual Budget Expenses and Administration	3,000,000.00	2,100,000.00	2,092,340.00	7,660.00	5,569,100.00
	22021019	Medical Expenses - International	-	-	-	-	-
	22021020	Foreign Scholarship Scheme	-	-	-	-	-
	22021021	Special Days/Celebrations	-	500,000.00	401,110.00	98,890.00	492,900.00
	22021022	Youth Corpers Allowance	-	-	-	-	-
	22021023	Development Plan Preparation Expenses	-	-	-	-	-
	22021024	Final Account Preparation Expenses	-	850,000.00	802,100.00	47,900.00	4,614,936.36
	22021025	Other Miscellaneous Expenses	67,000,000.00	14,600,000.00	13,034,620.00	1,565,380.00	52,463,818.05
	22021026	Monitoring and Evaluation	-	610,000.00	546,847.57	63,152.43	-
	22021027	Daily Rate Allowances	-	-	-	-	-
	22021028	Election Logistics	-	10,671,000.00	9,588,936.32	1,082,063.68	-
	TOTAL		109,200,000.00	42,231,000.00	36,508,473.89	5,722,526.11	99,402,460.76

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
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	-	-	-	-	-
	22040104	Grants to Local Government - Capital	-	-	-	-	-
	22040105	Grants to Government Owned Companies - Current	-	-	-	-	-
	22040106	Grant to Government Owned Companies - Capital	2,000,000.00	-	-	-	-
	22040107	Grants to Private Companies - Current	-	-	-	-	-
	22040108	Grants to Private Companies - Capital	-	-	-	-	-
	22040109	Grants to Communities/NGO's	500,000.00	-	-	-	970,641.38
	22040110	Contribution to State University	872,002,364.00	200,000,000.00	177,472,057.15	22,527,942.85	142,604,555.31
	22040111	Grants/Allocation to Development Areas	-	-	-	-	-
	22040112	Contribution to Traditional Councils	40,000,000.00	25,000,000.00	22,918,803.34	2,081,196.66	43,994,193.93
	22040113	Contribution to Ministry for Local Government Affairs	15,000,000.00	6,000,000.00	5,936,981.98	63,018.02	14,327,825.00
	22040115	Contribution to Local Government Education Authority	-	700,000,000.00	543,147,188.61	156,852,811.39	489,076,410.85
	22040116	Contribution to Primary Health Care Development Agency	-	-	-	-	498,957.80
	22040117	Contribution to Local government Staff Pension Board	60,000,000.00	130,000,000.00	99,273,768.47	30,726,231.53	105,129,664.81
	22040118	Contribution to Local Government Service Commission	-	4,000,000.00	3,318,879.89	681,120.11	14,584,513.02
	22040119	Contribution to Auditor General Local Government	-	-	-	-	-
	22040120	Contingency	-	-	-	-	-
		TOTAL	989,502,364.00	1,065,000,000.00	852,067,679.44	212,932,320.56	811,186,762.10
16	2205	SUBSIDIES GENERAL					
16A	220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS					
	22050101	Subsidy to Government Owned Companies	-	-	-	-	-
	22050102	Meals subsidy to Government Schools	-	-	-	-	-
	22050104	Petroleum Subsidy	-	-	-	-	-
	22050106	Agricultural Inputs Subsidy	7,000,000.00	55,000,000.00	51,427,576.57	3,572,423.43	29,158,900.00
	22050107	Health Subsidy	-	-	-	-	550,000.00
	22050108	Religious Pilgrimage Subsidy	10,000,000.00	10,000,000.00	6,415,421.90	3,584,578.10	17,725,863.64
		TOTAL	17,000,000.00	65,000,000.00	57,842,998.47	7,157,001.53	47,434,763.64
16B	220502	SUBSIDY TO PRIVATE COMPANIES					
	22050201	Subsidy to Private Companies	-	-	-	-	-
		TOTAL	-	-	-	-	-
17	2206	PUBLIC DEBT CHARGES					
17A	220601	FOREIGN INTEREST / DISCOUNT - TREASURY BILL					
	22060101	Foreign Interest/Discount - Treasury Bill	-	-	-	-	-
	22060102	Foreign Interest/Discount - Short term Borrowings	-	-	-	-	-
		TOTAL	-	-	-	-	-
17B	220602	DOMESTIC INTEREST / DISCOUNT					
	22060201	Domestic Interest/Discount - Treasury Bill	-	-	-	-	-
	22060202	Domestic Interest/Discount - Short term Borrowings	-	350,000,000.00	185,051,472.96	164,948,527.04	-

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	22060203	Settlement of Liabilities			-	-	15,000,000.00
		TOTAL	-	350,000,000.00	185,051,472.96	164,948,527.04	15,000,000.00
17C	220603	INSURANCE PREMIUM			-	-	-
	22060301	Interest - Internal Public Debt		80,000,000.00	43,379,883.76	36,620,116.24	153,927,407.90
		TOTAL	-	80,000,000.00	43,379,883.76	36,620,116.24	153,927,407.90
18	2207	TRANSFERS			-	-	-
18A	220701	TRANSFERS TO OTHER FUNDS			-	-	-
	22070101	Transfer to CDF			-	-	-
	22070102	Transfer to Sovereign Wealth Fund			-	-	-
	22070103	Transfer to Sinking Fund			-	-	-
	22070109	Transfer to Joint Project Account (MLGA)			-	-	-
		TOTAL	-	-	-	-	-
20	23	CAPITAL EXPENDITURE GENERAL			-	-	-
20A	230101	PURCHASE OF FIXED ASSETS - GENERAL			-	-	-
	23010101	Purchase/Acquisition of Land	50,000,000.00		-	-	-
	23010102	Purchase of Office Building			-	-	-
	23010103	Purchase of Residential Buildings			-	-	-
	23010104	Purchase of Motor Cycles			-	-	-
	23010105	Purchase of Motor Vehicles	35,000,000.00		-	-	36,025,781.95
	23010106	Purchase of Vans			-	-	-
	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	15,000,000.00		-	-	10,966,923.94
	23010113	Purchase of Computers			-	-	4,932,005.31
	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	55,000,000.00	26,100,000.00	23,426,360.81	2,673,639.19	8,126,650.80
	23010123	Purchase of Fire Fighting Equipment			-	-	-
	23010124	Purchase of Teaching/Learning Aid Equipment			-	-	6,491,914.24
	23010125	Purchase of Library Books & Equipment	10,000,000.00		-	-	-
	23010126	Purchase of Sporting/Gaming Equipment			-	-	-
	23010127	Purchase of Agricultural Equipment/Irrigation	75,000,000.00	8,102,364.00	-	8,102,364.00	2,109,027.23
	23010128	Purchase of Security Equipment			-	-	-
	23010129	Purchase of Industrial Equipment			-	-	-
	23010130	Purchase of Recreational Facilities			-	-	-
	23010131	Purchase of Air Navigational Equipment			-	-	-
	23010132	Purchase of Defense Equipment			-	-	-
	23010133	Purchase of Surveying Equipment			-	-	-
	23010134	Purchase of Diving Equipment			-	-	-
	23010135	Kitting of Armed Forces Personnel			-	-	-
	23010136	Baam Salatuting and Ceremonials			-	-	-
	23010137	Purchase of Ship Spare/maintenance			-	-	-
	23010138	Purchase of Aero Spares/Maintenance			-	-	-
	23010139	Purchase of fertilizer			-	-	-
		PURCHASE OF FIXED ASSETS -TOTAL	245,000,000.00	34,202,364.00	23,426,360.81	10,776,003.19	68,652,303.47
20B	230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL			-	-	-
	23020101	Construction/Provision of Office Buildings			-	-	-
	23020102	Construction/Provision of Residential Buildings	35,000,000.00		-	-	-
	23020103	Construction/Provision of Electricity	50,000,000.00		-	-	7,781,174.67
	23020104	Construction/Provision of Housing			-	-	-
	23020105	Construction/Provision of Water Facilities	20,000,000.00	45,100,000.00	42,167,449.46	2,932,550.54	17,747,336.38
	23020106	Construction/Provision of Hospital/Health Centers			-	-	-
	23020107	Construction/Provision of Public Schools			-	-	12,623,667.94
	23020110	Construction/Provision of Fire Fighting Stations			-	-	-
	23020111	Construction/Provision of Libraries			-	-	-
	23020112	Construction/Provision of Sporting Facilities			-	-	-
	23020113	Construction/Provision of Agricultural Facilities			-	-	-
	23020114	Construction/Provision of Roads	60,000,000.00		-	-	-
	23020115	Construction/Provision of Rail- ways	30,000,000.00		-	-	-
	23020116	Construction/Provision of Water -Ways			-	-	-
	23020117	Construction/Provision of Airport/Aerodromes			-	-	-
	23020118	Construction/Provision of Infrastructure	10,000,000.00	25,000,000.00	23,426,360.81	1,573,639.19	17,071,079.26

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	ECONOMIC CODE	DESCRIPTION	APPROVED BUDGET 2019 ₦	FINAL BUDGET 2019 ₦	ACTUAL 2019 ₦	VARIANCE ₦	ACTUAL 2018 ₦
	23020119	Construction/Provision of Recreational Facilities			-	-	-
	23020122	Construction of Boundary Pillars/Right Ways			-	-	-
	23020123	Construction of Traffic Lights/Street Lights			-	-	-
	23020124	Construction of Markets/Parks			-	-	-
	23020125	Construction of Power generating Plants			-	-	-
	23020126	Construction/Provision of Cemeteries	30,000,000.00		-	-	-
	23020127	Construction/Provision of ICT Infrastructures	5,000,000.00		-	-	-
		CONSTRUCTION/PROVISION OF FIXED ASSETS - TOTAL	240,000,000.00	70,100,000.00	65,593,810.27	4,506,189.73	55,223,258.25
20C	230301	REHABILITATION/REPAIRS OF FIXED ASSETS - GENERAL					
	23030101	Rehabilitation/Repairs - Residential Building	35,000,000.00		-	-	49,594,395.34
	23030102	Rehabilitation/Repairs - Electricity			-	-	983,996.97
	23030103	Rehabilitation/Repairs - Housing		4,900,000.00	4,038,704.60	861,295.40	-
	23030104	Rehabilitation/Repairs - Water Facilities			-	-	8,036,711.88
	23030105	Rehabilitation/Repairs - Hospital/Health Centers			-	-	-
	23030106	Rehabilitation/Repairs - Public Schools			-	-	-
	23030109	Rehabilitation/Repairs - Fire Fighting Stations			-	-	-
	23030110	Rehabilitation/Repairs - Libraries			-	-	-
	23030111	Rehabilitation/Repairs - Sporting Facilities			-	-	-
	23030112	Rehabilitation/Repairs - Agricultural Facilities			-	-	-
	23030113	Rehabilitation/Repairs - Roads		15,200,000.00	14,524,316.70	675,683.30	-
	23030114	Rehabilitation/Repairs - Rail Ways			-	-	-
	23030115	Rehabilitation/Repairs - Water Ways			-	-	3,010,942.53
	23030116	Rehabilitation/Repairs - Air Port/Aerodromes			-	-	-
	23030118	Rehabilitation/Repairs - Recreational Facilities			-	-	-
	23030119	Rehabilitation/Repairs - Air Navigational Equipment			-	-	-
	23030121	Rehabilitation/Repairs - Office Buildings			-	-	-
	23030122	Rehabilitation/Repairs - Boundaries			-	-	-
	23030123	Rehabilitation/Repairs - Traffic/Street Lights			-	-	-
	23030124	Rehabilitation/Repairs - Markets/parks	10,000,000.00		-	-	-
	23030125	Rehabilitation/Repairs - Power Generating Plants			-	-	-
	23030126	Rehabilitation/Repairs of Cemeteries			-	-	-
	23030127	Rehabilitation/Repairs -ICT Infrastructures			-	-	-
		REHABILITATION/REPAIRS OF FIXED ASSETS - TOTAL	45,000,000.00	20,100,000.00	18,563,021.31	1,536,978.69	61,626,046.72
20D	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL					
	23040101	Tree Planting			-	-	-
	23040102	Erosion & Flood Control			-	-	-
	23040103	Wild life Conservation			-	-	-
	23040104	Industrial Pollution Preservation & Control			-	-	-
	23040105	Water Pollution Prevention & Control			-	-	-
		PRESERVATION OF THE ENVIRONMENT - TOTAL	-	-	-	-	-
20E	230501	ACQUISITION OF NON TANGIBLE ASSETS					
	23050101	Research and Development	60,000,000.00		-	-	1,838,450.92
	23050102	Computer Software Acquisition			-	-	-
	23050103	Monitoring and Evaluation			-	-	-
	23050104	Anniversaries/Celebration			-	-	-
	23050107	Margin For Increase In Costs			-	-	-
	23050128	Repayment of Capital Loan			-	-	-
		ACQUISITION OF NON TANGIBLE ASSETS - TOTAL	60,000,000.00	-	-	-	1,838,450.92
		CAPITAL EXPENDITURE TOTAL	590,000,000.00	124,402,364.00	107,583,192.38	16,819,171.62	187,340,059.36

NOTES TO THE FINANCIAL STATEMENTS CONT'D

NOTES	2019	2018
21	₦	₦
CASH AND BANK BALANCES		
Cash Account	12,800.00	-
Fidelity Bank	10,912,666.70	98,493.32
FCMB Bank	10,822.55	10,921.05
Access Bank	7,329.08	7,329.08
Zenith Bank	45,058.06	45,058.06
Bubayero Microfinance	112,658.25	69,183.25
GTBank	168,518,122.29	-
	<u>179,619,456.93</u>	<u>230,984.76</u>
29		
PUBLIC FUNDS		
Consolidated Revenue Fund Surplus/(Deficit)	152,439,669.33	(16,350,177.04)
Capital Development Fund - Surplus/ (Deficit)	27,179,787.60	16,581,161.80
	<u>179,619,456.93</u>	<u>230,984.76</u>