

**AUDITOR—GENERAL'S REPORT**

**BADE LOCAL GOVERNMENT**  
**2019 FINANCIAL YEAR REPORTS**

**MARCH, 2020**

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**REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS**  
**BADE LOCAL GOVERNMENT**  
**FOR THE YEAR ENDED 31<sup>ST</sup>DECEMBER 2019**

1. **INTRODUCTION:**

The Financial Statement of Bade Local Government and relevant records for the operation of 2019 have been examined in accordance with the provisions of the Financial Memorandum Chapter 1 which is also consistent with the provisions of Sec.125(2) of the constitution of the Federal Republic of Nigeria (1999).

The Annual financial statements were prepared in accordance with Accounting policies and format adopted by the Federation Allocation Committee (FAC) on the standardization of Federal, State and Local Government Accounts in Nigeria.

2. **SUBMISSION OF THE FINANCIAL STATEMENT:**

The Financial Statement of Bade Local Government for the year ended 31<sup>st</sup> December, 2019 was submitted to me on the 6th January, 2021. The provisions of the FM.32:1 provides that for prompt, full and accurate public accountability of Local Government Funds, accounts must be prepared and balanced latest by 31<sup>st</sup> March of the preceding year operation.

The accounts were certified on 14<sup>th</sup> January, 2021 for all schedules of statements as presented in the Appendix.

3. **OBSERVATIONS AND FINDINGS:**

**PREVIOUS OUTSTANDING AUDIT OBSERVATIONS 2017**

The Auditor-General reports for 2017 was subjected to legislative scrutiny and (PAC) Recommendation was adopted in the House plenary on 24<sup>th</sup> March, 2020.

The resolution among other directed for:-

(1) Recovery of N2, 654,000.00 outstanding revenue collection and receipts. The Auditor-General based on the directives carried out forensic investigation and recoveries observed.

(i) Sum of N144,000.00 was declared bad debt as the staff involved were dismissed by the Local Government prior to the directives.

(ii) Balance of N166,200 was administered for recovery through direct deduction from salaries.

(2) The resolution observed poor documentation of Local Government Assets and inventories and non observance store regulations.

(3) The resolution observed poor internal revenue collections and accounting

(4) The resolution also observed poor internal control mechanism to which Public expenditure was observed contrary to the provisions.

4. **OUTSTANDIGN 2018 AUDIT OBSERVATION**

The Auditor General has duly forwarded observation arising from financial operation of 2018 to the Hon. Speaker Yobe State House of Assembly vide Correspondence letter NO LGAD/ADM/LGFS/73/VOL.1 dated 23<sup>rd</sup> September, 2020.

The reports have been committed to the House Committee on Public accounts for Legislature scrutiny.

Highlight of the report:-

**AGRIC DEPARTMENT**

Wrong and irregular payments      **1,200,000.00**

**PRIMARY HELATH CARE DEPARTMENT**

Payment without proper documentation **750,000.00**

**FINANCE DEPARTMENT**

Missing payment vouchers                      1,385,000.00

Outstanding Revenue Earning Books      **696,600.00**

**2,081,600.00**

**LOCAL GOVERNMENT EDUCATION AUTHORITY**

Payment without proper documentation **770,000.00**

**ADMIN DEPARTMENT**

Payment without supporting documents**5,225,000.00**

## 5. 2019 FINANCIAL YEAR REPORTS

Arising from 2019 financial year operation which the council was requested to ensure compliance for recoveries forwarded for further necessary action.

### FINANCE DEPARTMENT

#### WRONG/IRREGULAR PAYMENT WORTH N1,610,000.00

Bellow listed payment vouchers were observed drawings without statutory documentations requirements.

S/N	Date	Name of Payee	Purpose of payment	PV No.	Head and S/Head	Amount	Remark
1	15/7/2019	Aji Kolo Tijjani	Hosting of Committee on Min. For local Govt	62	2002/12	200,000.00	Details of expenses could not be seen attached
2	19/12/2019	Usman Abdullahi	Purchase of furniture to finance Department	87	2005/6	100,000.00	No SRV and not received
3	28/2/2019	Manager Micro Finance	Nil	43	2005/8	500,000.00	No mandate attached or no Bank debit advance
4	8/4/2019	Abdullahi Mai Kano (Edu. Sec.)	Transporting and supplying materials on north east initiative support	36	5001/6	210,000.00	No receipt from NURTW detail of expenses attached
5	28/12/2019	A. Bukar Bida	Purchase of 50 trip of lateriate to Gashua central mosque	147	2005/7	300,000.00	No detail of expenses in respect of work done, laterite not seen in site
6	28/12/2019	A. Bukar Bida	Purchase of trips of laterite to Mass Transit terminus	142	2005/7	300,000.00	Laterite not supplied and detail of vehicle covering

							laterite not written
						<b>1,610,000.00</b>	

Since the statutory documentation requirements could not be obtained recoveries be effected accordingly.

### **MISSING PAYMENT VOUCHERS WORTH N3,937,000.00**

Bellow listed vouchers extracted from the cash book and the Bank Statement could not be presented for Audit inspection hence categorised as drawing without voucher or missing payment vouchers.

Details are as follows:

S/N	Name of Payee	Purpose of payment	Date	PV No.	Amount
1	Moh'd Damaturu	Vehicle maintenance	March	2	150,000.00
2	Madu Alh. (H.O.W)	S.I. for Sagum Bridge	May	83	320,000.00
3	Sundry Persons	Standing Allowance	May	84	92,000.00
4	Abatcha A.B.G.W.O	C/M swearing in	July	3	500,000.00
5	Sundry persons	Settlement of medical bill	July	7	200,000.00
6	Abacha Buba	Hosting of H. E.	Sept.	29	475,000.00
7	Bade Emirate	Monthly contribution	Oct.	56	100,000.00
8	A.Bukar Bida	Overhauling of vehicle	Dec.	142	300,000.00
9	Goni Talba	Retirement of Advance	Dec.	128	1,800,000.00
					<b>3,937,000.00</b>

Since no voucher for the drawing exist recoveries be effected from the Chairman and signatories to the account.

### **OUTSTANDING REVENUE EARNING BOOKS**

Bellow listed Revenue earning books upon which revenues have been collected but were not returned along with the collections to the Treasury.

## OUTSTANDING DEPARTMENTAL RECEIPT 2019

DATE	NAME	BOOK NO.	COUNTER FOIL NO	AMOUNT ₦
7/2/2019	Umaru Mala	448	23251-23300	
24/7/2019	Ibrahim Jaji	539	017751-017800	
<b>OUTSTANDING N100 LOADING AND OFFLOADING</b>				
25/4/2019	Kukawa Yarima	019	30701-30750	5,000.00
				<b>5,000.00</b>
<b>OUTSTANDING N50 GOAT AND SHEEPS</b>				
2/1/2020	Abdulkarim Ago	287	15951-16000	2,500.00
2/1/2020	Abdulkarim Ago	288	16001-16050	2,500.00
				<b>5,000.00</b>
<b>OUTSTANDING N50 MOTOR PARK</b>				
28/2/2019	ALH. Garba Alh. Abba	119	102201-102250	2,500.00
17/4/2019	Mutari Dagona	230	108451-108500	2,500.00
1/8/2019	Beti Haruna	293	70051-70100	2,500.00
3/10/2019	Baba Musa Bade	402	74901-74950	2,500.00
27/11/2019	Abubakar Waziri	519	80501-80550	2,500.00
				<b>12,500.00</b>
<b>CATTLE TAX (JANGALI) OPERATION 2019</b>				
	Garba Kariya	0002	0051-0100	
	Garba Kariya	003	00101-00150	
	Garba Kariya	008	0352-0400	
	Garba Kariya	0015	0701-0750	
	Garba Kariya	0016	0751-0800	
	Garba Kariya	0020	0951-1000	
	Garba Kariya	0023	1101-1150	
	Garba Kariya	0027	1301-1350	

	Garba Kariya	0028	1351-1400	
	Garba Kariya	0029	1401-1450	
	Garba Kariya	107	8101-8150	
	Garba Kariya	108	8151-8200	
	Garba Kariya	109	8201-8250	
	Garba Kariya	114	8451-8500	
	Garba Kariya	115	8501-8550	
	Garba Kariya	116	8551-8600	
	Garba Kariya	118	8651-8700	
	Garba Kariya	121	10001-10050	
	Garba Kariya	122	10051-10100	

For prudence these receipts must be recovered for the Auditor-General appraise collections there upon for recovery.

**ADMINISTRATION DEPARTMENT :**

**WRONG/IRREGULAR PAYMENT WORTH N2,070,000.00**

Bellow drawings for the sum of N2,070,000.00 could not be observed drawn in accordance with the statutory provisions as assets/services could be certified.

Details below:

S/N	Date	Name of Payee	Purpose of payment	PV No.	Head and S/Head	Amount	Remark
1	29/1/2019	Abatcha Buba	Maintenance of C/man official vehicle	6	2001/12	150,000.00	No approval, - SRV replaced part not seen in store. - food items receipt not attached
2	30/4/2019	Abba Ibrahim Tarbutu	Production of JSM minute of meeting	34	2002/12	120,000.00	Minute of meeting not attached receipt covering

							expense not attached
3	3/10/2019	Sundry person	Settlement of medical bills to named staff	55	2002/12	200,000.00	Not processed in subject file, no list of beneficiary and their application
4	3/10/2019	Sundry person	Medical assistance to named person	04	2002/12	200,000.00	No medical bills attached and no application from the beneficiaries
5	01/11/2019	Sundry person	Medical assistance to named staff	04	2002/12	200,000.00	No medical bills attached and no application from the beneficiaries
6	29/1/2019	Ya'u petrol B.C	Monthly consumption of fuel and diesel by the Local Govt for the month of Jan. 2019	14	2001/12	400,000.00	No SRV Vehicle & borehole consuming the fuel & diesel not specified
7	4/3/2019	Ya'u petrol B.C	Monthly consumption of fuel and diesel by the Local Govt for the month of Feb. 2019	14	2002/12	400,000.00	No receipt evidencing purchase no SRV details of vehicle & engine consuming the fuel diesel not mentioned
8	2/4/2019	Ya'u petrol B.C	Monthly consumption of fuel and diesel by the	16	2002/12	400,000.00	No SRV, no receipt evidencing purchases of

			Local Govt. for the month of Feb. 2019				the items.
						2,070,000.00	

Since these expenditure were not genuinely certified, the OCV and signatories to account be held liable for the sum of N2,070,000.00.

**LOCAL GOVERNMENT EDUCIATON AUTHORITY 2019:**

**MISSING PAYMENT VOUCHERS WORTH N588,000.00**

It was observed that drawings appearing in the cash book for sum of N588,000.00 could not be supported with certified payment vouchers to which the cashier explained as missing.

S/N	PAYEE	DESCRIPTION OF PAYMENT	P.V NO.	AMOUNT ₦
1	Imprest	Payment of Allowance	5	49,000.00
		<b>FEBRUARY</b>		
1	Imprest	Standing imprest (H.O.D's)	5	49,000.00
		<b>MARCH</b>		
1	Imprest	Standing imprest (H.O.D's)	5	49,000.00
		<b>APRIL</b>		
1	Imprest	Payment to H.O.D	5	49,000.00
		<b>MAY</b>		
1	Imprest	Standing Imprest to (E/S)	5	49,000.00
		<b>JUNE</b>		
1	Imprest	Standing Imprest to (E/S HOD)	5	49,000.00
		<b>JULY</b>		
1	Imprest	Standing Imprest to (E/S HOD)	5	49,000.00
		<b>AUGUST</b>		
1	Imprest	Payment for E/S and HOD	5	49,000.00
		<b>SEPTEMBER</b>		
1	Imprest	Payment for E/S & HOD	5	49,000.00
		<b>OCTOBER</b>		
1	Imprest	Payment to E/S and HOD	5	49,000.00
		<b>NOVEMBER</b>		
1	Sundry person	Payment to E/S, HOD & Staff	5	49,000.00

		<b>DECEMBER</b>		
1	Sundry persons	E/S and supporting staff	5	49,000.00
		<b>TOTAL</b>		<b>588,000.00</b>

Since the drawings were effected without fully documented vouchers, recoveries be effected accordingly.

**PRIMARY HEALTH CARE DEPARTMENT**

**WRONG/IRREGULAR PAYMENT WORTH N1,200,000.00**

The sum of N1,200,000.00 was observed irregularly drawn on 6 Nos of different payment vouchers to which attachments and certifications falls short of statutory requirements.

S/N	Date	Name of Payee	Purpose of payment	PV No.	Head and S/Head	Amount	Remark
1	6/2/2019	Habu Danjuma	Standing allowance to 15 casual	31	2007/13	250,000.00	List of beneficiaries not attached OCV did not sign
2	11/3/2013	Sundry Person	Standing allowance to 15 casual labour	35	2007/12	150,000.00	No list and signatures of labourers paid.
3	3/5/2019	Sundry Person	Standing allowance to 15 casual labour	70	2007/12	250,000.00	No signatures of labourers paid
4	5/7/2019	Adamu Saleh	Fuelling of security vehicle and printing of invitation letters	6	2007/12	250,000.00	No store records, not processed in subject file for reference
5	30/9/2019	Sundry person	Payment made to casual labourers	71	2007/13	150,000.00	Beneficiaries facilitators not mentioned
6	01/9/2019	Sundry person	Standing allowance to staff for month of August 2019	7	2007/13	150,000.00	No list of beneficiaries signature
						<b>1,200,000.00</b>	

Since the expenditure could not be genuinely certified, the O.C.V and signatories to the account be held liable for the sum of N1,200,000.00 expended without appropriate documentation.

6. **INTERNAL CONTROL SYSTEM:**

Assessment of the Internal Control of the Local Government for the 2019 operation indicates that the Internal Audit function was very weak, payment vouchers for purchase were not supported with store receive voucher and invoices. Also observed absence of internal Audit certifications on most of the drawings.

7. **OUTSTANDING MATTERS:**

For the year ended 31<sup>st</sup> December 2019 observations were raised in respect of charges to public funds which were observed not in accordance with the statutory provisions. These observations boarder on irregular drawings, and fictitious claims

The Annual budget estimates was examined and observed that most effective revenue outlets were not adequately exploited. The observed poor documentation of payment vouchers have not been properly addressed, as drawings were effected without or before vouchers are prepared.

8. **INTERNALLY GENERATED REVENUE:**

The Local Government budgeted the sum of ₦15,365,339.00 for the year ended 31<sup>st</sup> December, 2019 while the actual collection was ₦20,744,687.00thereby

reflecting good and positive performance despite poor accounting of revenues on unreturned revenue books.

**BADE LOCAL GOVERNMENT**  
**SUMMARY OF RECURRENT REVENUE 2019**

HEAD	DETAILS OF REVENUE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
1001	Tax	1,324,170.20	-	(1,324,170.20)
1002	Rate	1,256,600.00	1,660,921.82	405,321.82
1003	Local Licence Fines	6,120,134.11	7,280,166.00	1,160,031.89
1004	Earning from Undertaking	3,220,634.00	6,536,340.02	3,315,706.02
1005	Rent on Local Government Property	984,417.69	3,133,650.15	2,149,232.46
1006	Interest Payment Dividend	500,000.00	-	(500,000.00)
1007	Grants	455,110.00	-	(455,110.00)
1008	Miscellaneous	1,505,273.00	2,133,609.00	628,336.00
	<b>TOTAL INT. GEN. REVENUE</b>	<b>15,365,339.00</b>	<b>20,744,687.00</b>	<b>5,379,348.00</b>

9. **RECURRENT EXPENDITURE 2019:**

The Local Government budgeted the sum of ₦606,798,182.52 for its recurrent expenditure while the actual expenditure for the period was ₦410,636,101.47 this presents variance of ₦196,162,081.05 from effective personnel cost control.

**BADE LOCAL GOVERNMENT**  
**SUMMARY OF RECURRENT EXPENDITURE 2019**

HEAD	DETAILS OF EXPENDITURE	BUDGETED 2019	ACTUAL 2019	VARIANCE
		₦	₦	₦
2001	<b>Office of the Chairman</b>			
	Personnel Cost	48,679,818.25	42,277,900.11	6,401,918.14
	Overhead	9,562,330.00	13,053,854.00	3,491,524.00
2002	<b>Office of the Secretary</b>			
	Personnel Cost	15,648,432.29	13,728,610.10	1,919,822.19
	Overhead	4,000,000.00	3,634,180.00	365,820.00
2003	<b>The Council</b>			
	Personnel Cost	63,419,155.12	49,220,150.50	14,199,004.62
	Overhead	3,719,651.00	3,200,000.00	519,651.00
2004	<b>Personnel Management</b>			
	Personnel Cost	30,371,290.32	25,625,110.00	4,746,180.32
	Overhead	11,250,000.00	9,450,000.00	1,800,000.00
2005	<b>Treasury</b>			
	Personnel Cost	52,390,788.50	50,207,891.22	2,182,897.28
	Overhead	25,400,000.00	15,625,293.00	9,774,707.00
2006	<b>Education</b>			
	Personnel Cost	7,250,166.13	-	7,250,166.13
	Overhead	8,325,000.00	-	8,325,000.00
2007	<b>Primary Health Care</b>			
	Personnel Cost	110,526,711.55	51,320,177.17	59,206,534.38
	Overhead	23,290,400.00	17,350,110.00	5,940,290.00
2008	<b>General Agric</b>			
	Personnel Cost	74,362,177.26	38,028,235.04	36,333,942.22
	Overhead	11,252,619.00	8,346,000.00	2,906,619.00
2009	<b>Works</b>			
	Personnel Cost	75,360,442.50	42,110,350.20	33,250,092.30
	Overhead	17,200,000.00	15,102,650.00	2,097,350.00
2010	<b>Traditional Council</b>			
	Personnel Cost	8,789,200.60	6,372,990.13	2,416,210.47
	Overhead	6,000,000.00	5,982,600.00	17,400.00
2011	<b>Miscellaneous</b>	-	-	-
	<b>TOTAL</b>	<b>606,798,182.52</b>	<b>410,636,101.47</b>	<b>196,162,081.05</b>

12. **CAPITAL EXPENDITURE**

The Local Government budgeted the sum of ₦1,197,641,464.93 for its capital expenditure for the 2019 Financial Year operations while the actual incurred expenditure was ₦427,504,776.34 with a variance of ₦770,136,688.59. The projected estimate from Federation allocation was under estimated and projects were executed only with cash backing

Details summarized below:-

<b>S/N</b>	<b>EXPENDITURE DETAILS</b>	<b>BUDGETED 2019 ₦</b>	<b>ACTUAL 2019 ₦</b>	<b>VARIANCE 2019 ₦</b>
1	Economic Sector	450,591,464.93	112,346,150.13	338,245,314.80
2	Social Dev. Sector	122,050,000.00	115,227,892.11	6,822,107.89
3	Area Dev. Sector	447,000,000.00	107,510,104.90	339,489,895.10
4	Admin Sector	168,000,000.00	92,420,629.20	75,579,370.80
5	Repayment of Loans & Interest	10,000,000.00	-	10,000,000.00
<b>Grand Total</b>		<b>1,197,641,464.93</b>	<b>427,504,776.34</b>	<b>770,136,688.59</b>

## **AUDIT CERTIFICATION**

In accordance with the provision of section 125(2) of the constitution of the Federal Republic of Nigeria 1999 (as amended). I have examined the Accounts and Financial Statements of Bade Local Government for the year ended 31<sup>st</sup> December, 2019.

The Audit was conducted in line with auditing principles and practice as specified in the Draft Audit Laws of Yobe State. Projects and programmes were verified in line with the Audit procedures in practice. In the discharge of the responsibilities vested in me by the provision of the draft Audit Laws and Sec. 125(5) of the above constitution, the statement of Assets and liabilities of Bade Local Government for the year ended 31<sup>st</sup> December, 2019 have been certified subject to full observance of my correspondences on un-accounted expenditure.

In my opinion the financial statements and schedules presents a true and fair view of Bade Local Government for the year ended 31<sup>st</sup> December, 2019.

**Office of the Auditor-General  
Local Governments,  
P.M.B 1058, KM3 Gujba Road,  
Damaturu, Yobe State.**

**ALH. YAHAYA W. IDRIS  
AUDITOR-GENERAL (LOCAL GOVTS.)  
YOBE STATE**

**STATEMENT No. 3**  
**BADE GOVERNMENT COUNCIL**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	NOTE	CURRENT YEAR 2019 ₦	ACTUAL PREVIOUS YEAR 2018 ₦
<b><u>Cash flows from operation Activities</u></b>			
<b><u>Receipt</u></b>			
➤ Internal Generated Revenue		20,744,687.00	205,869,651.20
➤ Grants and Subventions		-	-
➤ Value Added Tax		386,887,955.36	352,674,640.22
➤ Statutory Allocation		1,525,743,227.79	1,587,208,436.16
➤ Miscellaneous (Excess Crude)		48,196,097.68	58,632,571.39
<b>TOTAL RECEIPTS</b>		<b><u>1,981,571,967.83</u></b>	<b><u>2,204,385,298.97</u></b>
<b><u>Payments</u></b>			
➤ Personal Emolument		318,891,414.47	361,940,286.46
➤ Education Services		54,087,340.11	88,458,881.03
➤ Transport Services		42,576,550.00	141,992,230.37
➤ Health Services		68,122,070.00	89,374,246.00
➤ Mining and Petro-Chem Services		-	-
➤ Agric Services		56,633,271.00	104,813,154.11
➤ Overheads		91,744,687.00	265,869,651.20
➤ Other General Value		1,327,735,954.51	1,152,226,183.26
<b>TOTAL PAYMENTS</b>		<b><u>1,959,801,287.09</u></b>	<b><u>2,204,674,632.43</u></b>
<b><u>Net Cash Flow from Operation Activities</u></b>			
Purchases/Construction of Ass.		-	
Purchase of Financial Market Instrument		-	
Proceeds from Sales of Assets		-	
Net Increase/Dec. in Cash and Equivalent		21,677,435.45	289,333.46
Cash and Equivalent as at 1 <sup>st</sup> /1 <sup>st</sup> /2019		93,245.33	310,497.81
Cash and Equivalent as at 31 <sup>st</sup> /12/2019		21,770,680.74	21,647.35

**STATEMENT No. 4**

**BADE LOCAL GOVERNMENT COUNCIL**

**STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	NOTE	ACTUAL	
		CURRENT YEAR 2019 ₺	PREVIOUS YEAR 2018 ₺
<b><u>ASSETS</u></b>			
➤ Cash and Bank Balances		21,770,680.74	21,164.35
➤ Investment		-	
➤ Advances		-	
➤ Others			
		21,770,680.74	<b>21,164,35</b>
<b><u>LIABILITIES</u></b>			
➤ Deposits			
➤ PAYYEE		-	
➤ NULGE		-	
➤ MHWU		-	
➤ B.I.R.		-	
➤ Loans			
➤ General		-	
		21,770,680.74	<b>21,164.35</b>

**STATEMENT No. 5**

**BADE LOCAL GOVERNMENT COUNCIL**

**REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

ACTUAL PREVIOUS YEAR 2018 ₦	NOTES	BUDGET CURRENT YEAR 2019 ₦	ACTUAL CURRENT YEAR 2019 ₦	VARIANCE %
310,497.81	<b>Opening Balance</b>		93,245.33	93,245.33
	<b><u>ADD: REVENUE</u></b>			
26,737,390.01	Rate	1,256,600.00	1,660,921.82	403,321.82
57,889,621.75	Fines Fees and License	6,120,134.11	7,290,166.00	1,160,031.89
82,501,715.72	Earning from Undertaking	3,220,634.00	6,536,340.02	3,315,706.02
24,708,805.60	Rent on Govt. Property	984,417.69	3,133,650.15	2,149,232.46
-	Interest & Dividend Payment	500,000.00	-	(500,000.00)
-	Taxes	1,324,170.20	-	(1,324,170.20)
-	Grants/Cont.	455,110.00	-	(455,110.00)
1,587,208,436.16	Statutory Allocation	1,748,461,200	1,525,743,227.79	(222,717,972.21)
-	VAT	341,060,457.00	386,887,955.36	(45,827,498.36)
395,339,329.73	Miscellaneous Revenues	185,840,495.00	50,312,952.02	(135,527,542.98)
<b>2,204,695,796.78</b>	<b>TOTAL REVENUE</b>	<b>2,289,223,218.00</b>	<b>1,981,665,213.16</b>	<b>307,558,004.84</b>
	<b><u>LESS: EXPENDITURE</u></b>			
324,366,771.16	General Administration	753,798,182	497,683,840.67	256,714,341.33
122,531,108.88	Health and Environment	71,500,000.00	67,127,260.00	4,372,740.00
100,694,997.50	Works and Housing	172,000,000.00	10,916,166.13	161,083,833.87
-	Education	55,000,000.00	54,087,340.11	912,659.89
80,210,060.12	Agric & Social Development	157,000,000.00	73,200,094	83,799,906.00
691,799,726.25	Capital Projects	575,491,464.93	128,398,104.90	447,093,360.03
885,071,968.52	Miscellaneous Expenses	19,550,000.00	1,126,388,481.28	(1,106,838,481.28)
<b>2,204,674,632.43</b>	<b>TOTAL EXPENDITURE</b>	<b>1,804,439,646.93</b>	<b>1,959,801,287.09</b>	<b>(155,361,640.16)</b>