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#### **PART ONE**

## REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DELTA STATE GOVERNMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

#### 1.0 INTRODUCTION

The accounts of Delta State Government for the year ended 31st December, 2022 have been audited in accordance with the provisions of Section 125(2) of the 1999 Constitution of the Federal Republic of Nigeria (as amended), the Delta State Audit Law of 2021 (as amended), International Auditing Standards and International Organisation of Supreme Audit Institutions (INTOSAI) Standards of Auditing.

My observations and recommendations which form the basis for this report were extensively discussed with the relevant Officers of the various Ministries, Departments and Agencies (MDAs) and officially communicated to them for their comments and necessary actions.

#### 1.1 AUDIT OBJECTIVES

The main objectives of this audit are to determine and report whether:

Proper books of accounts and records have been maintained during the period under audit examination;

All public monies have been fully accounted for, and the rules and procedures applied are sufficient to secure an effective check on the assessment, collection and proper allocation of revenue;

Monies have been expended for the purposes for which they were appropriated and the expenditures have been made as authorized;

Government received commensurate value for all expenditure incurred or liability assumed;

Financial regulations and other relevant rules and procedures have been complied with in the preparation and presentation of the accounts and records; and

Necessary and relevant information and explanations have been obtained.

The audit was therefore intended to provide assurance and to express my opinion on the accounts, whether they show a true and fair view.

#### 1.2 SCOPE OF THE AUDIT

The audit exercise of 2022 accounting year covers the following areas:

i. The final accounts/ financial statements of Delta State Government

ii. The audit of the appropriation accounts of various Ministries, Departments and Agencies(MDAs)

#### 1.3 RESPECTIVE RESPONSIBILITIES

In accordance with the provisions of the Finance (Control and Management) Act of 1958 and Section One Part II of the Financial Regulations of Delta State, the Accountant-General is responsible for the preparation of Financial Statements. He is the head of the state accounting services and treasury and therefore saddled with the responsibility of the receipts and payments of the Government of the State. He supervises all accounting activities in all Ministries, Departments and Agencies within the State to ensure that they keep proper books and records, which disclose with reasonable assurance and accuracy the financial position of the State.

While the Auditor-General's responsibility is to express an independent opinion on the financial statements so prepared by the Accountant-General based on his audit in compliance with the above regulations and section 125 sub-section 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and the Delta State Audit Law of 2021 (as amended). The Auditor- General is responsible for the audit of accounts of all Accounting Officers and all persons entrusted with the collection, receipt, custody and issue or payments of public monies.

An audit in this context involves the examination on a test basis, of evidence relevant to the amount disclosed in the financial statements. It also includes an assessment of material estimates and judgment made in the preparation of the financial statements and whether the accounting policies are appropriate for government business, consistently applied and disclosed.

#### 1.4 SUBMISSION OF ANNUAL ACCOUNTS BY THE ACCOUNTANT GENERAL

The Management Accounts (Financial Statements and Notes) for the year ended 31st December, 2022 were received from the Office of the Accountant General on the 29th of March, 2023 vide letter with reference No. AG/CAG/56/C/VOL.8/55 of 24th March, 2023.

The Audit exercise was extensive due to some reconciliation issues on various aspects of the Accounts which were considered critical to its success.





## STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

**ISSUED BY** 

## OFFICE OF THE ACCOUNTANT-GENERAL OF DELTA STATE

**2022 (Edition)** 

#### List of Abbreviations/Acronyms

Abbreviation/Term	Description
CRF	Consolidated Revenue Fund
COA	Chart of Accounts
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Accounts
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria

#### Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, the standardised National Chart of Account (NCOA) alongside the set of General-Purpose Financial Statements (GPFS) has been adopted by the Delta State Government of Nigeria. The objective is to migrate towards full adoption of IPSAS.

This Accounting Policy is a set of guidelines to direct the Processes and Procedures relating to financial reporting in Delta State.

The Accounting Policy addresses the following fundamental accounting issues:

- 1. Definition of Accounting Terminologies
- 2. Recognition of Accounting Items
- 3. Measurement of Accounting Items
- 4. Accounting Treatment of Items

The Accounting Policy shall be subject to periodic review and update as shall be deemed necessary by the Accountant-General of Delta State.

S/N	Accounting Policy		
1	Basis of Preparation  The GPFS shall be prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as may be defined by the Fiscal Responsibility Law (FRL) and Financial Reporting Council of Nigeria (FRCN).		
2	(FRL) and Financial Reporting Council of Nigeria (FRCN).  Fundamental Accounting Concepts  The following fundamental accounting concepts shall be taken as the basis of preparation of all accounts and should be followed by all MDAs:		
3	Accounting Period		

S/N	Accounting Policy	
	The accounting year (fiscal year) shall be from 1 <sup>st</sup> January to 31 <sup>st</sup> December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.	
4	Reporting Currency	
	The General Purpose Financial Statements shall be prepared in the Nigerian Naira.	
5 Consolidation Policy		
	The Consolidation of the General Purpose Financial Statements will be on Accrual Basis of Accounting All Ministries, Department and Agencies (MDAs) of the Delta State Government shall be consolidated except Government Business Enterprises (GBEs). Consolidation of the General Purpose Financial Statements shall be in agreement with the provisions of all the relevant legal requirements.	
6	Notes to the General Purpose Financial Statements	
	Notes to the GPFS shall be presented in a systematic manner. The items in the Statements should cross reference to any related information in the Notes. It shall follow the format provided in the Standardised General Purpose Financial Statement issued by FAAC(Subcommittee on IPSAS Implementation for the Federation).	
7	Comparative Information	
	The General Purpose Financial Statements shall disclose all numerical information relating to previous period.	
8	Budget Figures	
	These are figures from the approved budget in accordance with the Appropriation Law of Delta State.	
9	Revenue	
	All revenue accruing to Delta State Government shall be recognised when it is due and not when money is received. This shall be classified as Tax and Non-Tax Revenue.	
10	Government Aid and Grants:	
	Aid and Grants to Delta State Government are recognised as Income on Entitlement, while Aid and Grants given to MDAs are recognised as Expenditure on Commitment.	
11	Subsidies, Donations and Endowments	
	Subsidies, Donations and Endowments to Delta State Government are recognised as Income when money is received, or entitlement to receive money is established; except where fulfilment of any restrictions attached to these monies are not probable.	

S/N	Accounting Policy
12	Expenses
	All expenses shall be reported on accrual basis, i.e. all expenses are to be recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.
13	Employee Entitlements:
	Pension & Gratuity:  Provision has been made, where applicable, using an actuarial valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows.  To the extent that it is anticipated that the liability will arise during the following year the entitlements are recorded as Current Liabilities. The remainder of the anticipated entitlements are recorded as Non-Current Liabilities.  However, under the contributory pension scheme, the counter-part contribution of the government is accrued and paid to the Pension Fund Administrators as stipulated in the Pensions Fund Reform Act of 2004.
14	Interest on Loans: Interest on Loans shall be treated as expenditure or as a charge in the financial
	performance report ( Statement of Financial Performance).
15	Foreign Currency Transactions:
	Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange on the dates of the transactions. Foreign currency balances, as at the year end, shall be valued at the exchange rates prevailing on that date. Foreign Exchange Gains/Losses are recognised in the Statement of Financial Performance.
16	Minority Interest
	This represents share of surplus/ deficit due to outsiders or third parties holding less than fifty per cent shares in the entity being reported during the year under review.
17	Statement of Cash flow
	This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.  The Cash Flow Statement shall consist of three (3) Sections:
	the format provided in the GPFS.

S/N	Accounting Policy			
	iii. Financing Activities - comprises of the change in equity and debt capital structure of the Government.			
18	Cash & Cash Equivalent			
	Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which the Government invests as part of its day-to-day Cash Management Strategy.			
19	Inventories:			
	Inventories are valued at the lower of cost and the net realisable value and they are reported under Current Assets in the Statement of Financial Position.			
20	Accounts Receivable:			
	Accounts Receivables are shown at estimated realisable value after providing for bad and doubtful debts.			
21	Prepayments			
	Prepaid expenses are amounts paid in advance before receipt of goods or services.			
	Prepaid expenses can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years. Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.			
	Prepayments that are identifiable with specific future revenue or event, e.g. adverts, should be expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent, leasehold premises, should be recognised as an expense in such periods.			
	Prepayments not exceeding e.g. \$\text{\te\			
22	Loans Granted:			
	Loans Granted to other Government Agencies are shown at estimated realisable value after providing for Bad and Doubtful Debts.			
23	Investments:			
	These are valued at cost except for Government Stock, Treasury Bills and Certificates of Deposit, which are valued at face value, which is not materially different from cost.			

#### S/N Accounting Policy

Revenue and Expenses in relation to all investments are recognised in the Statement of Financial Performance.

#### Property, Plant & Equipment (PPE)

- These are assets that have been acquired or constructed and held for use from which benefits are derivable beyond a financial year.
- The following shall constitute expenditure on PPE:
- Amounts incurred on the purchase of such assets. Consumables are to be wholly expensed irrespective of their amounts.
- Construction Cost- including Materials, Labour and Overheads.
- Improvements to existing PPE, which significantly enhance their useful life.

#### i. Cost

The Cost of an item of PPE shall comprise: its purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

PPE shall be stated at cost or at their professional valuation less accumulated depreciation.

The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the Service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.

#### ii. Capitalisation

The capitalisation threshold shall be \$\frac{1}{2}\$50, 000 (Fifty thousand naira).

Only amounts spent in connection with the above and whose values exceed (Fifty thousand naira) \$\frac{1}{2}\$50, 000 shall be capitalised.

All assets equal to or above this amount shall be recorded in the Fixed Assets Register. However in certain cases, it may be appropriate to aggregate individually insignificant value items such as Chairs and Tables, Printers and UPS, etc. and apply the capitalisation threshold to the aggregate value.

Fixed Assets whose costs are below the capitalization threshold shall be charged appropriately to the following accounts: Office Supplies – Furniture, Office Supplies – IT Equipment, Office Supplies – Household Equipment, etc.

Where an asset's category already exists for a newly acquired asset below the capitalisation threshold, such an asset shall be capitalised irrespective of its cost and recorded in the Fixed Assets Register under the appropriate category.

S/N	Accounting Policy				
	iii. Depreciation				
	The cost of Properties, Plants and Equipment shall be written off, from the time they are brought into use, on a straight line basis over their expected useful lives as follows:				
	V Leasehold Land and Improvements Over the term of the lea				
	V Leas	ehold Buildings	Over the term of the lease		
	V Build	ings	2-3%		
	V Plan	and Machinery	10-20%		
	V Moto	r Vehicles:	20-33.3%		
	V Offic	e Equipment:	25-30%		
	V IT Ed	quipment:	33.3-50%		
	V Furn	iture and Fittings:	20-25%		
	The full depreciation charge shall be applied to PPE in the months of acquisition and disposal, regardless of the day of the month the transactions was carried out.				
	Fully depreciated assets that are still in use are carried in the books at a net book value of \$\frac{1}{2}\$10.00  iv. Revaluation  PPE shall be re-valued periodically in accordance with International Best Practices.				
	Surplus arising from the revaluation shall be transferred to the Revaluation Reserve in the Financial Position under Reserves and to the Statement of Changes in Net Assets/Equity. In case of revaluation deficit, it shall be set against the respective asset value and the corresponding entry to either the Revaluation Reserve – if surplus exists on the same class of asset, or to the statement of financial performance as an Expense.				
	v. Disposal				
		es on the disposal of fixed assets nent as either an Income or Expe			
	vi. Impairment				
	Government shall impairment has oc	take an impairment review of its curred.	PPE where it suspects that		
25	Investment PPE				
	<ul> <li>These are cash-generating PPE owned by the Government or its Agencies.</li> <li>The cost, capitalisation, depreciation and impairment of Investment PPE are same with PPE, but shall be reported separately in the GPFS.</li> </ul>				
26	Intangible Assets				

#### S/N Accounting Policy

- These shall consist of assets that are not physically tangible which have been acquired and held for use from which benefits are derivable beyond a financial year.
- The cost of an item of intangible asset shall comprise: its purchase price, including non-recurring costs and any directly attributable costs of bringing the asset to its state of intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price.
- Classes of Intangible Assets include the following:

Goodwill

Copyrights

**Trademarks** 

Heritage, etc.

 Intangible assets are tested for impairment and amortised on an annual basis.

#### 27 Deposits

Deposits are amounts received in advance in respect of goods or services provided.

Deposits can represent payments received early in the year for goods/services to be offered over the latter part of the year, or payments received in one year for services to be offered in subsequent years. Deposits for which the services are to be offered in the following 12 months shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

#### 28 Loans& Debts

Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the General Purpose Financial Statement and are categorised as either Short or Long Term.

Short-Term Loans and Debts are those repayable within one calendar year, while Long-Terms Loans and Debts shall fall due beyond one calendar year.

#### 29 Unremitted Deductions

Unremmitted Deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. These include: tax deductions and other deductions at source.

These amounts shall be stated in the GPFS at their repayment value, which shall be treated as Current Liabilities in the Statement of Financial Position.

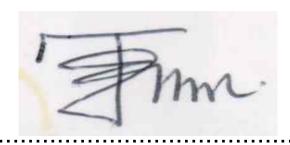
#### 30 Accrued Expenses

These are monies payable to third parties in respect of goods and services received.

Accrued Expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities.

S/N	Accounting Policy
31	Current Portion of Borrowings
	This is the portion of the long-term loan/ borrow that is due for repayment within the next 12 months. This portion of the borrowings shall be classified under Current Liabilities in the Statement of Financial Position.
32	Public Funds
	These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: Trust Funds, Revolving Funds and other Funds created by Government.
33	Reserves
	Reserves are classified under equity in the Statement of Financial Position and include: Statement of Financial Performance Surpluses/ (Deficit) and the Revaluation Reserve.
34	Contingent Liability
	<ul> <li>A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognised because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured.</li> <li>Contingent liabilities shall only be disclosed in the Notes to the GPFS.</li> </ul>
35	Leases
	<ul> <li>Finance leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are capitalised at the present value of the minimum lease payment. The leased assets and corresponding liabilities are disclosed while the leased assets are depreciated over the period the Government is expected to benefit from their use.</li> <li>Operating lease payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are included in the determination of the operating profit in equal instalmentsover the lease term.</li> </ul>

S/N	Accounting Policy
36	Financial Instruments
	<ul> <li>These form part of the Government's everyday operations. These financial instruments include Bank Accounts, Short Term Deposits, Trade and Accounts Receivable, Trade and Accounts Payable and Term Borrowings, all of which are recognised in the Statement of Financial Position.</li> <li>Revenue and expenses in relation to all financial instruments are recognised in the Statement of Financial Performance.</li> </ul>



Enwa J.E (Mrs); HND, MBF, FCA PS/Accountant General

29Th March, 2023

#### **PART TWO**

#### 2.0 BOOK KEEPING AND GENERAL OBSERVATIONS

#### 2.1 ACCOUNTING SYSTEM

The observation in respect of the Accounting System as reported in the 2021 Audit Report is yet to be fully addressed. The accounting system supporting the production of financial statements is partly computerised and partly manual. Accordingly, auditing the current dual processes becomes more laborious with extensive reconciliations.

Audit recommended then that all factors inhibiting end-to-end computerized processing of financial transactions and production of a complete set of financial statements which comply with IPSAS should be given urgent attention.

#### 2.2. GENERAL OBSERVATIONS

#### 2.2.1 NON PERFORMING REVOLVING LOANS AND ADVANCES

The following were observed during the audit of 2022 Financial Statements:

a. MASS TRASIT BUS SCHEME (MINISTRY OF TRANSPORT): A total of \$\frac{\text{\$\frac{\text{\$\frac{4}}}}}{4.513,770,385.00}\$ (Four billion, five hundred and thirteen million, seven hundred and seventy thousand, three hundred and eighty five naira) only was granted as loan to beneficiaries between 2009 and 2013; out of which the sum of \$\text{\$\text{\$N1,785,525,456.00}\$}\$ (One billion, seven hundred and eighty-five million, five hundred and twenty-five thousand, four hundred and fifty-six naira) only has been repaid leaving \$\text{\$\text{\$\text{\$N2,728,244,839.00}\$}\$ (Two billion, seven hundred and twenty-eight million, two hundred and forty-four thousand, eight hundred and thirty-nine naira) only outstanding as at \$\text{\$31\$}\$\$ December, 2022.

b. TRACTORS SCHEME UNDER THE SUPERVISION OF JOB AND WEALTH CREATION OFFICE (FORMERLY JOB CREATION OFFICE):

A total of \$\frac{14}{279,804,552.50}\$ (Two hundred and seventy nine million, eight hundred and four thousand, five hundred and fifty-two naira fifty kobo) only was granted as loan to beneficiaries; out of which the sum of \$N28,850,573.35\$ (Twenty-eight million, eight hundred and fifty thousand, five hundred and seventy-three naira thirty-five kobo) only has been refunded leaving \$N250,953,979.15\$ (Two hundred and fifty million, nine hundred and fifty three thousand, nine hundred and seventy-nine naira fifteen kobo) only outstanding as at \$1.5t\* December, 2022.

- c. POULTRY FARMERS SUPPORT PROGRAM (MINISTRY OF AGRICULTURE):
  - d. A total of N37,100,861.72 (Thirty-seven million, one hundred thousand, eight hundred and sixty-one naira, seventy-two kobo) which includes interest of N2,776,861.72 only was granted as loan to beneficiaries; out of which the sum of N2,212,178.03 (Two million, two hundred and twelve thousand, one hundred and seventy-eight naira, three kobo) only has been refunded leaving N34,888,683.69 (Thirty four million, eight hundred and eight-eight thousand, six hundred and eighty-three naira, sixty kobo) only outstanding as at 31 st December, 2022.
- e. Ministry of Agriculture loans to farmers (SNAIL MULT. FARMERS PROG.) A total of N2,321,760.00 (Two million, three hundred and twenty-one thousand, seven hundred and sixty naira) only was granted as loan to beneficiaries; out of which the sum of N931,490.00 (Nine hundred and thirty-one thousand, four hundred and ninety naira) only has been refunded leaving N1,390,270.00 (One million, three hundred and ninety thousand, two hundred and seventy naira) only outstanding as at 31 st December, 2022.

#### **AUDIT RECOMMENDATION:**

As recommended in 2021 Audit Report, all MDAs supervising the various revolving loan schemes should ensure total recovery of all due debts.

## 2.2.2 OUTSTANDING PAYE TAX DEDUCTION OF N 642,721,886.78 AS AT 31<sup>ST</sup> DECEMBER, 2022

Audit scrutiny of outstanding PAYE tax presented by Delta State Board of Internal Revenue revealed that assessment is based on **Estimate** rather than **Actual** which is the standard best practice.

Also, the recovery drive of outstanding PAYE tax is considered not aggressive. Some of the PAYE taxes have been outstanding for 11 months or more amounting to N642,721,886.78.

Audit recommend timely recovery of all outstanding PAYE tax deductions.

#### 2.3 INTERNAL CONTROL SYSTEM

As contained in the previous audit reports, the internal control system could not be adjudged to be sufficient especially in the area of internal audit. An effective internal audit function is expected to compliment the role of the Office of the State Auditor-General and reduce the scope of audit work required to form an opinion. The current practice whereby Internal Auditors and Accountants are drawn from the same Office (The Office of the Accountant-General) has created problem of preference for treasury duties as opposed to internal auditing.

#### **AUDIT RECOMMENDATION**

Audit strongly advise that internal audit function in MDAs should constitute a separate cadre or line of profession in order to strengthen the Internal Control System of the MDAs.

#### 2.4 INVESTMENTS

In previous Reports, Audit recommendations in respect of Comprehensive revaluation of the Unquoted Investments Portfolio is yet to be addressed.

It was also observed that additional Unquoted Investments of N20,304,520,000.00 was acquired during the year 2022 resulting to a total of N37,139,863,574.34. See details in Note 78 (MOFI Investments).

Audit recommendations in previous reports be implemented and the detailed schedule of investment portfolio of the State should be forwarded to the Office of the Auditor General for scrutiny.

#### 2.5 PRODUCED/VOUCHED PAYMENT VOUCHERS

A total of 11,255 Expenditure Payment Vouchers with total value of N240,041,767,666.16 were presented by the Accountant General's Office for audit examination for the period ended 31<sup>st</sup> December 2022.

## 2.6 DELAYS BY MINISTRIES, DEPARTMENTS AND AGENCIES IN PRESENTATION OF APPROPRIATION ACCOUNTS.

Most MDAs delayed in the preparation and presentation of appropriation accounts and other relevant accounting documents for audit check and some were not properly prepared.

Audit recommends that the Accountant-General ensures that the MDAs submit their Appropriation Accounts timely.

#### 2.7 REVENUE SWEEPING

It was observed that sweeping of the revenue by Expresspay into the State's IGR Account was based on net of revenue i.e. after deduction of their commission, thereby making it difficult for the gross amount to be ascertained.

#### **AUDIT RECOMMENDATION**

Audit recommends that going forward, sweeping of revenue by Expresspay should be based on gross amount for ease of as certaining total gross revenue.

#### PART 3

#### 3.0 REVIEW OF FINANCIAL STATEMENTS

#### 3.1 REVIEW OF FINANCIAL STATEMENTS

Delta State Government (DTSG) financial statements for year 2022 have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual.

The State Government year 2022 Accounts comprise of the following financial statements with relevant notes to the accounts:

- i. Statement of Financial Performance
- ii. Statement of Financial Position
- iii. Cash flow Statement
- iv. Statement of changes in Net Assets/Equity
- v. Budget Performance Report (a comparison of budget and actual) and
- vi. Related notes to the accounts.

#### 3.1.1 STATEMENT OF FINANCIAL PERFORMANCE

#### **REVENUE**

In the period under review, aggregate actual revenue increased from N343,712,641,730.24 in 2021 to N565,053,716,156.14 in 2022, an increase of ₩221,341,074,425.90 or 64.40%. There were increases in all revenue heads except Interest Income and Other Revenue.

Major significant increases were in statutory share of FAAC, tax and non-tax revenue. FAAC rose from N229,281,174,988.36 in 2021 to N438,383,382,673.82 in the year under review. This increase of N209,102,207,685.46 arose from improved production occasioned by peace and harmony in oil and gas operational areas in the State and derivation arrears from oil and gas of N146,176,252,000.32 .

The consolidation of all revenue sources in the State (inclusion of Government revenue from tertiary institutions, Health management board and other government agencies which hitherto were excluded from government financial statements) grew in tax and non-tax revenue from N72,263,661,184.97 and

N5,181,223,317.06 respectively in 2021 to N74,000,073,552.07 and N15,777,659,416.40 in 2022.

#### **REVENUE HEADS CONTRIBUTION TO TOTAL REVENUE**

The percentage contribution of various revenue heads to total revenue when compared with corresponding period of 2021 are as shown in the table below:

REVENUE HEAD	2022 N	% CONTR.	2021 N	% CONTR.	% GROWTH
STATUTORY	IN .	77.58	229,281,174,988.36	66.70	91.20
(FAAC)	438,383,382,673.82				
VAT	29,992,454,338.77	5.31	24,447,074,360.92	7.11	22.68
TAX REVENUE	74,000,073,552.07	13.10	72,263,661,184.97	21.02	2.40
NON TAX REV	15,777,659,416.40	2.79	5,181,223,317.06	1.51	204.52
INVESTMENT INCOME	908,614,704.32	0.16	169,267,057.35	0.05	436.79
INTEREST EARNED	249,866.18	0.00	8,585,000.00	0.00	(97.09)
AID & GRANT	5,590,241,034.16	0.99	3,441,320,000.00	1.00	62.44
OTHER REVENUE	401,040,570.42	0.07	8,920,335,821.58	2.60	(95.50)
TOTAL	565,053,716,156.14	100	343,712,641,730.24	100	63.92

Table 3.1

#### **EXPENDITURE**

The aggregate actual expenditure in 2022 fiscal year, increased from N **349,439,707,660.09** in 2021 to N**535,109,146,397.01** in 2022. A difference of N**185,669,438,736.92** or 53.13%.

The consolidation of overhead expenditure of tertiary institutions, Health management board and other government agencies which previously were excluded from government financial statements, introduction of retirement benefit (accrued right) under social benefit, other grants to local government, social security programme and welfare packages and timely transfer to other government entities contributed to the increase.

#### **ANALYSIS OF EXPENDITURE WITH COMPARATIVE FIGURE**

EXPENSE HEAD	2022 N	2021 N	DIFFERENCE	% GROWTH
SALARIES & WAGES	95,001,906,861.85	88,744,300,491.53	6,257,606,370.32	7.05
SOCIAL BENEFITS	23,692,175,086.82	11,833,643,174.30	11,858,531,912.52	100.21
SOCIAL CCONTRIBUTION	12,142,058,838.03	8,828,464,461.99	3,313,594,376.04	37.53
OVERHEADS	152,814,858,335.77	77,547,451,188.88	75,267,407,146.89	97.06
GRANTS & CONTRIBUTION	30,080,019,009.64	16,177,481,294.95	13,902,537,714.69	85.94
DEPRECIATION CHARGE	142,376,774,111.61	94,467,795,342.59	47,908,978,769.02	50.71
AMMORTIZATION	14,827,271,833.57	13,473,727,951.94	1,353,543,881.63	10.05
PUBLIC DEBT CHARGES	19,303,416,670.14	12,566,843,753.91	6,736,572,916.23	53.61
TRANSFER TO OTHER GOVT. ENTITIES	44,870,665,649.58	25,800,000,000.00	19,070,665,649.58	73.92
TOTAL	535,109,146,397.01	349,439,707,660.09	185,669,438,736.92	53.13

Table 3.2

#### **OPERATING RESULT**

The 2022 financial statement recorded a surplus from operating activities of N29,944,569,759.13 in the year ended 31<sup>st</sup> December, 2022. The corresponding year 2021 recorded a deficit of (N5,727,065,929.85) . This represents an increase in operating surplus of N35,671,635,688.98 or 622.86%.

141	Staf						
TAT		Statement	Number 1: Consolidat	Consolidated Financial Performance (Incor FOR THE YEAR ENDED 31ST DECEMBER, 2022	Consolidated Financial Performance (Income and Expenditure) FOR THE YEAR ENDED 31ST DECEMBER. 2022	inditure)	
-							AUDITED ACCOUNTS
Actual 2021		Note s	Actual 2022	Final Budget 2022	Supplementary Budget 2022	Initial/ Original Budget 2022	VARIANCE
*			*	*	2	2	*
				B(C+D)	O	Q	
	REVENUE Government Share of FAAC (Statutory						
229,281,174,988.36 Re	Revenue) Government Share of VAT	1 2	438,383,382,673.82	30 001 536 922 32	5 050 000 000 00	259,419,628,938.00	12,800,639,264.18
	Tax Revenue	, ,	74 000 073 552 07	74 779 085 084 89	10 000 000 000 00	64 779 085 084 89	779 011 532 82
	Non-Tax Revenue	n 4	15.777.659.416.40	15.777.916.921.04	3.240.000.000.00	12.537.916.921.04	257.504.64
	Investment Income	. 20	908,614,704.32	908,780,432.81	813,000,000.00	95,780,432.81	165,728.49
	terest Earned	9	249,866.18	250,000.00	250,000.00	1	133.82
3,441,320,000.00 Ai	Aid & Grants	7	5,590,241,034.16	5,590,307,000.00	1,646,307,000.00	3,944,000,000.00	65,965.84
	Debt Forgiveness	8		1			1
8,920,335,821.58 Or	Other Revenues Transfer from other Government Entities	6 01	401,040,570.42	10,457,217,561.71	7,870,000,000.00	2,587,217,561.71	10,056,176,991.29
		2					
343,712,641,730.24 TG	Total Revenue (a)		565,053,716,156.14	588,699,115,860.77	220,383,950,000.00	368,315,165,860.77	
E)	EXPENDITURE						
88,744,300,491.53 sa	Salaries & Wages	11	95,001,906,861.85	95,001,980,497.70	7,244,961,074.00	87,757,019,423.70	73,635.85
	Social Benefits	12.a	23,692,175,086.82	23,692,477,207.00	18,684,477,207.00	5,008,000,000.00	302,120.18
	Social Contributions	12.b	12,142,058,838.03	12,142,060,000.00	5,134,060,000.00	7,008,000,000.00	1,161.97
	Overhead Cost	13	152,814,858,335.//	152,814,858,381.28	84,854,499,681.62	67,960,358,699.66	45.51
16,177,481,294.95 Gi	Grants & Contributions	14	30,080,019,009.64	30,080,021,968.00	24,114,521,968.00	5,965,500,000.00	2,958.36
94.467.795.342.59	Depreciation Charges/Provisions	16	142.376.774.111.61			1	
	Impairment Charges/(Provisions)	17					
	Amortization Charges/(Provisions)	18	14,827,271,833.57	-		-	-
12,566,843,753.91 Pt	Public Debt Charges	20	19,303,416,670.14	19,303,416,670.14	12,335,720,411.14	6,967,696,259.00	(0.00)
25,800,000,000.00 Tr	25,800,000,000.00 Transfer to other Government Entities	21	44,870,665,649.58	44,870,665,649.58	10,870,665,649.58	34,000,000,000.00	
349,439,707,660.09 Total Expenditure (b)	otal Expenditure (b)		535,109,146,397.01	377,905,480,373.70	163,238,905,991.34	214,666,574,382.36	70.62
5,727,065,929.85 fo	Surplus/(Deficit) from Operating Activities for the Period c=(a-b)		29,944,569,759.13				
1	ain/Loss on Disposal of Asset	22		1		1	
1 952 586 174 32 Tr	Gain/(Loss) on Foreign Exchange Transactions	- 86	1 761 865 079 48				
	Share of Surplus/(Deficit) in Associates & Joint Ventures	24		1			
1,952,586,174.32 To	otal Non-Operating Revenue/(Expenses) (d)		1,761,865,079.48	1	,	1	
	Surplus/(Deficit) from Ordinary Activities		28 182 204 679 66				
	Minority Interest Share of Surplus/ (Deficit)	25				1	
7,679,652,104.17 No	Net Surplus/ (Deficit) for the Period g=(e-f)		28,182,704,679.66			•	
	1 June						
	Enwa J.E (Mrs); HND,MBF,FCA PS/Accountant General						

#### STATEMENT OF FINANCIAL POSITION

The total Net Assets of the State Government rose from N1,113,960,676,918.01 in 2021 to N1,136,791,673,414.29 in 2022, an increase of N22,830,996,496.28 or 2.05%

Payables under current liabilities increased from N46,375,302,600.12 in 2021 to N195,347,408,526.33 in 2022. This represents an increase of N148,972,105,926.21 or 321.23%.

The Total Assets (current and non-current) increased from N1,330,470,945,517.50 in 2021 to N1,568,505,156,482.37 in 2022, an increase of N238,0344,210,964.87 or 17.89%

The increase in total assets, total net assets and payables in 2022 financial year was as a result of additional purchases of fixed assets and addition in Capital Expenditure for projects in the state and in the various MDAs. This can been seen in the massive development of Roads and Infrastructures in the State.

The total Liabilities of the State Government during the period under review increased from N216,510,268,599.49 in 2021 to N431,713,483,068.08 in 2022. This represents an increase of N215,203,214,468.59 or 99.40%. The increase is due to additional Borrowings and payables.

The period ended with Net Assets of N1,136,791,673,414.29 in 2022 as against N1,113,960,676,918.01 in 2021. The net assets was financed by reserves and accumulated surplus of N1,064,080,107,671.56 and N72,711,565,742.72 respectively.

		DELTA STATE GOVERNMENT	
Stat		Consolidated Financial Po	
	FOR 1F	IE YEAR ENDED 31ST DECEMBE	R, 2022  AUDITED ACCOUNTS
	Notes	2022	2021
	Notes	2022	2021
ASSETS			
Current Assets:			
Cash and Cash Equivalents	26	27,093,450,758.18	16,608,544,597.91
Receivables	27	1,012,876,138.70	1,522,024,106.03
Prepayments	28	23,493,027,934.55	15,344,100,409.82
Inventories	29	71,494,817.78	57,545,334.53
Total Current Assets A		51,670,849,649.21	33,532,214,448.29
Non-Current Assets:			
Loans and Advances	30	18,287,704,672.44	18,157,704,672.44
Investments	31	37,139,863,574.34	16,835,343,574.34
Property, Plant & Equipment	32	1,395,553,487,376.53	1,194,800,598,595.29
Investment Property	33	-	-
Intangible Assets	34	65,853,251,209.85	67,145,084,227.14
Total Non-Current Assets B		1,516,834,306,833.16	1,296,938,731,069.22
Total Assets C = A + B		1,568,505,156,482.37	1,330,470,945,517.50
LIABILITIES			
Current Liabilities			
Deposits	35	-	-
Short Term Loans & Debts	36	-	<u>-</u>
Unremitted Deductions	37	5,619,108,533.43	5,619,466,930.97
Payables	38	195,347,408,526.33	46,375,302,600.12
Short Term Provisions	39		

## REPORT OF THE AUDITOR-GENERAL, DELTA STATE

	Notes	2022	2021
Current Portion of Borrowings	40		
Total Current Liabilities D		200,966,517,059.76	51,994,769,531.09
Non-Current Liabilities:			
Public Funds	41	5,577,644.86	69,694,528.33
Long Term Provisions	42		
Long Term Borrowings	43A & 43B	230,741,388,363.46	164,445,804,540.07
Total Non-Current Liabilities E		230,746,966,008.32	164,515,499,068.40
Total Liabilities: F = D + E		431,713,483,068.08	216,510,268,599.49
Net Assets: G = C - F		1,136,791,673,414.29	1,113,960,676,918.01
NET ASSETS/EQUITY:			
Capital Grant	44	-	-
Reserves	45	1,064,080,107,671.56	1,069,431,815,854.94
Accumulated Surpluses/(Deficits)	46	72,711,565,742.72	44,528,861,063.07
Minority Interest	47		
Total Net Assets/Equity: H=G		1,136,791,673,414.29	1,113,960,676,918.01
Fm.			
Enwa J.E (Mrs); HND,MBF,FCA			
PS/Accountant General			
29Th March, 2023 The accompanying notes forms an in			

#### **CASHFLOW STATEMENT**

During the year under review, cash receipts from operating activities amounted to N534,850,671,805.41 as against N330,176,213,346.39 in 2021. This represents an increase of N204,674,458,459.02 or 61.99%.

Expenditure on operating activities during the period under review increased from N225,607,584,026.87 in 2021 to N289,161,085,846.62 in 2022 resulting in an increase of N63,553,501,819.75 or 28.17%.

Net cashflow from operating activities also increased to N245,689,585,958.80 in 2022 as against N104,568,629,319.51 in 2021. This represents an increase of N141,120,956,639.29 or 134.96%. This increase was as a result of increases in Statutory Allocation, Tax and Non Tax Revenue, VAT, Interest Earned and Aids and Grants.

Investing Activities of Government during the period under review increased from N127,784,922,685.24 in 2021 to N304,301,918,258.05 in 2022. This represents an increase of N176,516,995,572.81 or 138.14%. This increase was as a result of increase in purchase and construction of PPE, Intangible Assets and Acquisition of Investments for the State. Dividend Income also increased during the period under review.

Financing Activities also witnessed an increase in net cashflows from N16,686,261,676.22 in 2021 to N69,097,238,479.53 in 2022. This represents an increase of N52,410,976,803.31 or 314.10%. The increase was due to increase in Domestic Loans from Commercial Banks.

Proceeds from Internal Loans during the period under review increased from N44,607,180,457.14 in 2021 to N136,967,001,303.94 in 2022. This represents an increase of N92,359,820,846.80 or 207.05%. While the External (Foreign) Loans stood at N714,400,000.00 in 2021. There was no additional external loans in 2022. Also, Total Loan Repayment increased from N28,635,318,780.92 in 2021 to N67,869,762,824.41 in 2022.

The Net Cashflow from all activities was a surplus of N10,484,906,180.27 in 2022 as against a deficit net cashflow of (N6,530,031,689.50) in 2021.

The financial year ended 31<sup>st</sup> December, 2022 closed on a positive note with Cash and Cash Equivalent of N27,093,450,758.18 as against N16,608,544,577.91 reported in the 2021 financial year.

104,568,629,319.51

245,689,585,958.79

**NET CASHFLOW FROM OPERATING ACTIVITIES(SURPLUS)** 

## **DELTA STATE GOVERNEMENT**

# Statement number 3: Consolidated Cash flow statements FOR THE YEAR ENDED 31ST DECEMBER, 2022

		AUDITED	AUDITED
Description	NOTES	2022	2021
	*	#	
CASH FLOWS FROM OPERATING ACTIVITIES			
RECEIPTS			
STATUTORY ALLOCATION	52	420,464,245,186.14	221,789,004,575.48
VALUE ADDED TAX ALLOCATION	53	29,992,454,338.77	24,447,074,360.92
TAX REVENUE	54	74,140,253,852.86	66,397,255,271.35
NON TAX REVENUE	55	5,734,876,364.39	5,181,223,317.06
INTEREST EARNED	26	249,866.18	1
AIDS AND GRANTS	22	4,154,635,000.00	3,441,320,000.00
OTHER REVENUES	28	363,957,197.07	8,920,335,821.58
TOTAL RECEIPTS (A)		534,850,671,805.41	330,176,213,346.39
PAYMENTS			
SALARIES AND WAGES	- 29	95,067,211,152.09	(89,978,558,862.42)
SOCIAL BENEFITS	- 09	5,415,572,895.87	(9,339,713,982.00)
SOCIAL CONTRIBUTIONS	- 19	12,142,058,838.03	(8,593,348,735.91)
OVERHEAD COSTS	62 -	100,323,546,543.31	(75,897,642,159.08)
GRANTS AND CONTRIBUTIONS	- 63	25,041,243,623.64	(13,714,658,462.68)
PUBLIC DEBT CHARGES	64	6,300,787,144.10	(2,283,661,824.78)
TRANSFER TO OTHER GOVERNMENT ENTITIES	- - -	44,870,665,649.58	(25,800,000,000.00)
TOTAL EXPENDITURE (B)		289,161,085,846.62 -	225,607,584,026.87

MOVEMENT IN WORKING CAPITAL: INCREASE /DECREASE IN INVENTORY	99	- 12,968,028.25	47,551,809.53
Increase/(Decrease) in Prepayment (PPEs)	89	- 23,493,027,934.55 -	15,344,100,409.82
Increase/(Decrease) in unremitted Taxes	75.d	637,419,474.08	
Increase/(Decrease) in Receivables (dec 2021 faac refunds)			1
Payment to Creditors (Contractors/MDAs)	75.b	- 98,087,664,428.83	1
Increase/(Decrease) in Staff Loans and Advances	75.C	- 130,000,000.00	1
NET MOVEMENT IN WORKING CAPITAL:		- 121,086,240,917.55 -	15,391,652,219.35
CASH FLOW FROM INVESTING ACTIVITIES	1	07 7 00 00 0	
Dividends Received Purchase/ Construction of PPE	<b>69</b>	908,614,704.40	169,267,057.35
Purchase of Intangible Assets	20	(8,120,255,947.97)	5,263,508,454.91
Cost of Acquisition of Investments	71	(20,304,520,000.00)	1
Net Cash Flow from Investing Activites (C)		- 183,215,677,340.50 -	112,393,270,465.89
CASH FLOW FROM FINANCING ACTIVITIES	1		
PROCEEDS FROM EXIERNAL LOANS	7.5		714,400,000.00
PROCEEDS FROM INTERNAL LOANS	73	136,967,001,303.94	44,607,180,457.14
REPAYMEN S OF EXTERNAL LOANS	7   4		(3,807,406,401.04)
REPAYMENTS OF INTERNAL LOANS	72	(67,869,762,824.41)	(24,827,912,379.88)
NET CASHFLOW FROM FINANCING ACTIVITIES (D )		69,097,238,479.53	16,686,261,676.22
NET CASHFLOW FROM ALL ACTIVITIES		10,484,906,180.27	(6,530,031,689.50)
CASH AND ITS EQUIVALENT AS AT 1/1/2022		16,608,544,577.91	23,138,576,267.41
CASH AND ITS EQUIVALENT AS AT 31/12/2022		27,093,450,758.18	16,608,544,577.91



Enwa J.E (Mrs); HND, MBF, FCA PS/Accountant General 29Th March, 2023

Notes: 1		
RECONCILIATION:		
Surplus/ (Deficit) per Statement of Performance		28,182,704,679.66
Add Back Non-Cash Movement Items:		
Depreciation Charges	142,376,774,111.61	
Amortization Charges	14,827,271,833.57	
Impairment Charges	-	
Debt Forgiveness	-	157,204,045,945.18
		185,386,750,624.83
Net Movement in Current Assets/Liabilities.		
Net Movement in Inventories		- 13,949,483.25
Net Movement in Receivables		509,147,967.33
Net Movement in Payables (including Prior Year Adjustments)		59,807,636,849.88
Net Cash Flow from Operating Activities		245,689,585,958.79
Note: 2		
Cash & its equivalent as at 31/12/2022		
Cash Balances		-
Bank Balances		27,093,450,758.18
Certificate of Deposits		ı
Total		27,093,450,758.18

#### **PART FOUR**

## 4.0 APPROPRIATION ACCOUNTS OF MINISTRIES, DEPARTM ENTS AND AGENCIES (MDAs)

#### 4.1 INTRODUCTION

This part of the Auditor-General's report covers the recurrent expenditure by Ministries, Departments and Agencies (MDAs) of Delta State for the year ended 31<sup>st</sup> December, 2022. This expenditure is classified into the Subvention (Regular Overhead) and the Special or Non-Regular Overhead.

#### 4.2 RENDITION OF APPROPRIATION ACCOUNTS

For the year ended 31<sup>st</sup> December, 2022, thirty-five (35) Ministries, Departments and Agencies (MDAs) submitted their appropriation accounts on the Recurrent Expenditure Votes they controlled.

#### 4.3 REPORTS OF APPROPRIATION ACCOUNTS AUDIT

The observations and queries raised in the course of the audit exercise have been communicated to the concerned Accounting Officers in the various Ministries, Departments and Agencies (MDAs) for their comments and explanations. See details below:

#### 4.3.1 DIRECTORATE OF GOVERNMENT HOUSE PROTOCOL

#### **REGULAR OVERHEAD**

The total budget provision for the year was \$1,322,421,079.00. While the actual expenditure was \$1,119,624,301.28 resulting to a variance (savings) of \$202,796777.72

#### **NON-REGULAR OVERHEAD**

The total budget provision for the year was 414,585,624,834.00 while the audited expenditure is 413,379,845,425.64 resulting to a variance (savings) of 4951,859,408.36.

#### 4.3.2 HEAD OF SERVICE

#### **REGULAR OVERHEAD**

The total budget provision for the year 2022 was \$20,520,000.00. While the actual expenditure was \$20,478,400.00 resulting to a savings of \$41,600.00

#### NON REGULAR OVERHEAD

The total budget provision for the year 2022 was ₹572,664,196.00. while the actual expenditure incurred in the period was ₹152,694,000.00. This resulted to a variance (savings) of ₹420,970,196.00

#### 4.3.3 MINISTRY OF FINANCE

#### **REGULAR OVERHEAD**

The total budget provision for the year was \$19,800,000.00. While the actual audited expenditure was \$19,707,871.75 resulting to a variance (savings) of \$92,128.25.

#### **NON-REGULAR OVERHEAD**

The total budget provision for the year was \$7,489,629,603.40 while the actual expenditure is \$2,779,939,867.60 resulting to a variance (savings) of \$4,709,689,735.80.

#### **4.3.4 MINISTRY OF JUSTICE**

#### **REGULAR OVERHEAD**

The total budget provision for the year 2022 in respect of Regular Overhead was \$47,200,000.00. This amount was released to the ministry and also expended in full, resulting to a nil variance.

#### **NON REGULAR OVERHEAD**

The total budget provision for the year 2022 in respect of Non-Regular Overhead was \$1,102,140,000.00. However, there was budget realignment bringing the total budget to \$4,673,272,040.29. Out of this amount, the sum of \$4,668,074,235.09 was actually expended resulting to a positive variance of \$5,197,805.20.

#### 4.3.5 MINISTRY OF ECONOMIC PLANNING

#### **REGULAR OVERHEAD**

The total Revised Budget provision for the year 2022 was \$ 19,800,000. The total amount released was \$ 19,800,000.00, which was also the actual expenditure incurred in the period. This resulted to a nil variance.

#### **NON REGULAR OVERHEAD**

The revised budget provision for the year ended 31st December 2022 was 44,654,929,205.00 while the actual expenditure amounted to 2,482,213,335.00 giving a variance (savings) of 2,172,715,870.00.

#### 4.3.6 MINISTRY OF TRADE AND INVESTMENT

#### **REGULAR OVERHEAD**

The total Budget provision for the year 2022 was  $\clubsuit$  13,500,000.00, while the actual expenditure incurred in the period was  $\clubsuit$  12,600,000.00, this resulted to a variance (savings) of  $\clubsuit$  900,000.00.

#### NON REGULAR OVERRHEAD

The total Budget provision for the year 2022 was  $\clubsuit$  30,000,000.00, while the actual expenditure incurred in the period was  $\clubsuit$  25,120,000.00, this resulted to a variance (savings) of  $\clubsuit$  4,880,000.00.

#### 4.3.7 LOCAL GOVERNMENT SERVICE COMMISSION

#### **REGULAR OVERHEAD**

The total Budget provision for the year 2022 was  $\clubsuit$  6,000,000.00, which was also the actual expenditure incurred.

#### 4.3.8 OFFICE OF THE SURVEYOR-GENERAL

#### **REGULAR OVERHEAD**

The total budget provision for the year under review was 47,200,000.00 while the actual expenditure was 7,264,000.00 resulting to an excess of 464,000.

#### NON REGULAR OVERHEAD.

The total budget provision for the year ended 31st December 2022 was  $\pm$ 5,000,000.00 while the actual expenditure was  $\pm$ 4,800,000.00 resulting to a savings of  $\pm$ 200,000.00.

#### 4.3.9 MINISTRY OF WATER RESOURCES DEVELOPMENT

#### **REGULAR OVERHEAD**

The total budget provision for the year 2022 was  $\clubsuit$  14,334,000.00 and the total expenditure incurred in the period was  $\clubsuit$  9,850,000.00. This resulted to a variance (savings) of  $\clubsuit$  4,484,000.00.

#### **NON REGULAR OVERRHEAD**

The total budget provision for the year ended 31st December 2022 was 48,000,000.00 while the actual expenditure was 43,315,000.00 resulting to a savings of 44,685,000.00.

#### 4.3.10 MINISTRY OF INFORMATION

#### **REGULAR OVERHEAD**

The total budget provision for the year 2022 was  $\clubsuit$  14,632,360.00, while actual expenditure incurred during the period was  $\clubsuit$  13,800,000.00. This resulted in a variance (savings) of  $\clubsuit$  832,360.00.

#### **NON REGULAR OVERHEAD**

The total budget provision for the year 2022 was  $\clubsuit$  650,000,000.00, while the actual expenditure incurred during the period was  $\clubsuit$  557,260,000.00 resulted to a variance (savings) of  $\clubsuit$  92,740,000.00

#### 4.3.11 MINISTRY OF ENERGY

#### **REGULAR OVERHEAD**

The Budget provision for the year 2022 was  $\clubsuit$  16,800,000.00, while the actual expenditure incurred during the period amounted to  $\clubsuit$  12,400,403.00. This resulted to a variance (savings) of  $\clubsuit$  4,399,597.00.

#### **NON- REGULAR OVERHEAD**

The budget provision for the year 2022 was  $\clubsuit$  2,703,250,000.00, while the actual expenditure incurred was  $\clubsuit$  1,261,033,748.94. This resulted to a variance (savings)  $\clubsuit$  1,442,216,251.06.

#### 4.3.12 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

#### **REGULAR OVERHEAD**

The total Budget provision for the year 2022 was  $\clubsuit$  13,800,000.00, while the actual expenditure incurred was  $\clubsuit$  9,847,000.00. This resulted to a variance (savings) of  $\clubsuit$  3,953,000.00.

#### 4.3.13 MINISTRY OF YOUTH DEVELOPMENT

#### **REGULAR OVERHEAD**

The total Budget provision for the year 2022 was  $\clubsuit$  16,000,000.00 and the actual expenditure incurred in the period was  $\clubsuit$  14,286,500.00 This resulted to a variance (savings) of  $\clubsuit$  1,713,500.00.

#### **NON-REGULAR OVERHEAD**

The total Budget provision for the year 2022 was  $\clubsuit$  1,113,199,108.00 and the actual expenditure incurred in the period was  $\clubsuit$  242,249,500.00. This resulted to a variance (savings) of  $\clubsuit$  870,949,608.00.

#### 4.3.14 MINISTRY OF LANDS AND SURVEY

#### **REGULAR/NON REGULAR OVERHEAD**

The total budget provision for the year 2022 was  $\upmathbb{H}$ 22,200,000.00 while the audited actual expenditure for the period was  $\upmathbb{H}$ 21,450,000.00. This resulted to a variance (savings) of  $\upmathbb{H}$ 750,000.00.

#### 4.3.15 CIVIL SERVICE COMMISSION, ASABA

#### **REGULAR OVERHEAD**

The total Budget provision for the year 2022 was  $\clubsuit$  27,600,000.00 and the actual expenditure incurred in the period was  $\clubsuit$  22,344,700.00. This resulted to a variance (savings) of  $\clubsuit$  5,255,300.00.

#### **NON-REGULAR OVERHEAD**

The total Budget provision for the year 2022 was \$496,000,000.00 and the actual expenditure incurred in the period was \$446,558,455.00. This resulted to a variance (savings) of \$49,441,545.00.

#### 4.3.16 MINISTRY OF SCIENCE AND TECHNOLOGY

#### **REGULAR OVERHEAD**

The total budget provision for the year was  $\mbox{\ensuremath{$\mu$}}\ 12,120,000.00$ . The audited expenditure was  $\mbox{\ensuremath{$\mu$}}\ 7,901,420.00$  resulting to a variance (savings) of  $\mbox{\ensuremath{$\mu$}}\ 4,218,580.00$ .

#### NON-REGULAR OVERHEAD\*

The total budget provision for the year was \(\mathbb{H}\) 170,000,000.00 and a realigned budget of \(\mathbb{H}\)287,993,928.00. The total amount released was \(\mathbb{H}\)287,993,948.00 which agreed with the actual expenditure incurred resulting in a NIL variance.

#### 4.3.17 OFFICE OF THE ACCOUNTANT-GENERAL

#### **REGULAR OVERHEAD**

The total budget provision for the year was \$ 19,800,000.00 and additional budget realignment of \$17,940,294..04. The actual expenditure was \$37,740,294.04, resulting to a Nil variance.

#### **NON-REGULAR OVERHEAD**

The total budget provision for the year was 48,336,042,989.00 while the actual amount expended was 43,380,546,853.32, resulting to a savings of 44,955,496,135.08.

#### 4.3.18 MINISTRY OF ENVIRONMENT

#### **REGULAR OVERHEAD**

The total budget provision for the year 2022 in respect of Regular Overhead was ₩13,200,000.00. However, the total amount received and expended as Subvention in the year 2022 was ₩11,450,000.00 resulting to a positive variance of ₩1,750,000.00.

#### **NON-REGULAR OVERHEAD**

The total budget provision for the year 2022 in respect of Non-Regular Overhead was ₩144, 000, 000.00. However, the total amount expended was ₩57, 663, 875.00 resulting to a positive variance of ₩86,336,125.60. This amount agreed with the audited total Non-Regular Overhead expenditure of the ministry for the year 2022.

#### 4.3.19 HOUSE OF ASSEMBLY SERVICE COMMISSION, ASABA

#### **REGULAR OVERHEAD**

The total Budget provision for the year 2022 was  $\clubsuit$  39,000,000.00 and the actual expenditure incurred in the period was  $\clubsuit$  25,874,000.00. This resulted to a savings of  $\clubsuit$  13,126,000.00.

#### **NON-REGULAR OVERHEAD**

The total Budget provision for the year 2022 was  $\clubsuit$  134,500,000.00 and the actual expenditure incurred in the period was  $\clubsuit$  45,014,600.00. This resulted to a variance (savings) of  $\clubsuit$  89,485,400.

#### 4.3.20 DIRECTORATE OF CULTURE & TOURISM ASABA

#### **REGULAR OVERHEAD**

The total budget provision for the year was \mathbb{\text{\text{\text{\text{4}}}}\)13,800,000.00 which was also the actual expenditure incurred.

#### **NON-REGULAR OVERHEAD**

The total Budget provision for the year 2022 was  $\clubsuit$  38,000,000.00 and the actual expenditure incurred in the period was  $\clubsuit$  24,920,000.00. This resulted to a variance (savings) of  $\clubsuit$  13,080,000.00.

#### 4.3.21 DELTA STATE LIAISON OFFICE, LAGOS

#### **REGULAR OVERHEAD**

The total Budget provision for the year under review was N22,500,000.00 which was also the actual expenditure.

#### **NON REGULAR OVERHEAD**

The total Budget provision for the year under review was N50,000,000.00 while the actual expenditure was N30,573,572.80 resulting to a variance (savings) of N19,426,427.20.

#### 4.3.22 DELTA STATE PUBLIC PROCUREMENT COMMISSION

#### **NON REGULAR OVERHEAD**

The total budget provision for the year under review was N219,666,675.00 while the actual expenditure was N218,925,679.46 resulting to a savings of N740,995.55.

#### **4.3.23 BUREAU FOR SPECIAL DUTIES**

#### **REGULAR OVERHEAD**

The total budget provision for the year 2022 was \$\frac{\text{\$\}\$}\exititit{\$\text{\$\text{\$\text{\$\}\$}}}\$}}}}}}}}}}}}}}}}}}}}}}}}}}}}}

#### **NON REGULAR OVERHEAD**

The total budget provision for the year 2022 was ₩141,000,000.00. However, the total amount expended was ₩89,922,067.25 resulting to a positive variance of ₩51,077,932.75.

#### **4.3.24 FIRE SERVICE**

#### **REGULAR OVERHEAD**

The total budget provision for the year 2022 in respect of Regular Overhead was ₩25,200,000.00. However, the total actual expenditure was ₩4,200,000.00 giving a positive variance of ₩21,000,000.00.

#### **NON REGULAR OVERHEAD**

The total budget provision for the year 2022 in respect of Non-Regular Overhead was \$\frac{1}{20},000,000\$. There was no expenditure incurred as at 31st December, 2022.

#### 4.3.25 BOARD OF INTERNAL REVENUE

#### **REGULAR OVERHEAD**

The total budgeted provision for the year ended 31st December,2022 was N4,200,000,000.00, while the actual expenditure was N4,070,751,494.08 resulting to a savings of expenditure of N129,248,505.92.

#### **NON REGULAR OVERHEAD**

The total budget provision for the year 2022 in respect of Non-Regular Overhead was ₩330,000,000.00. However, the total actual expenditure was ₩234,239,500.00 giving a variance (savings) of ₩95,760,000.00.

#### 4.3.26 CUSTOMARY COURT OF APPEAL

#### **REGULAR OVERHEAD**

The total budget provision for the year 2022 was  $\Re 61,474,000.00$ . while the actual expenditure was  $\Re 60,953,750.00$ , which resulted to a variance (savings) of  $\Re 520,250.00$ .

#### **NON REGULAR OVERHEAD**

The total budget provision for the year 2022 in respect of Non-Regular Overhead was \$98,000,000.00. However, the total actual expenditure was \$94,829,358.00 giving a variance (savings) of \$3,170,642.00.

#### 4.3.27 HIGH COURT OF JUSTICE

#### **REGULAR OVERHEAD**

The total budget provision for the year 2022 was \$44,361,890.45 while the actual expenditure incurred during the period was \$40,490,133.30. This resulted to a savings of \$3,421,757.15.

#### **NON REGULAR OVERHEAD**

The total budget provision for the year 2022 was ₦360,925,000.00. while the actual expenditure incurred was N242,422,000.00. This resulted to a variance (savings) of ₦118,503,000.00.

#### 4.3.28 DIRECTORATE FOR MULTI-LATERAL RELATIONS AND ABUJA OFFI CE

#### **REGULAR OVERHEAD**

#### **NON REGULAR OVERHEAD**

#### 4.3.29 DELTA STATE HOUSE OF ASSEMBLY

#### **REGULAR OVERHEAD**

The total budgeted provision for the year ended 31st December 2022 was \$1,800,000,000.00 while the actual expenditure amounted to \$1,579,341,977.00 resulting to a variance savings of \$220,658,023.00.

#### **NON REGULAR OVERHEAD**

The total budgeted provision for the year ended 31st December 2022 was 44,617,020,115.00 while the actual expenditure amounted to 2,386,142,001.00 resulting to a variance savings of 2,230,878,114.00.

#### 4.3.30 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT

#### **REGULAR OVERHEAD**

The total budget provision for the year under review was \approx 24,300,000.00 which was also the actual expenditure incurred.

#### NON REGULAR OVERHEAD.

The total budget provision for the year ended 31st December 2022 was \$10,396,821,950.51 while the actual expenditure was \$10,317,938,017.42 resulting to a savings of \$78,883,933.09.

#### 4.3.31 MINISTRTY OF GIRL CHILD

#### **REGULAR OVERHEAD**

The total budget provision for the year under review was \$48,500,000.00 while the actual expenditure was \$47,920,000 resulting to a savings of \$4580,000.00.

#### NON REGULAR OVERHEAD.

The total budget provision for the year ended 31st December 2022 was N9,000,000.00 while the actual expenditure was N7,479,860.00 resulting to a savings of N1,520,140.00.

#### 4.3.32 MINISTRY OF TRANSPORT

#### **REGULAR OVERHEAD**

The total budget provision for the year under review was  $\upmu 12,600,000.00$  while the actual expenditure was  $\upmu 11,822,260.00$  resulting to a savings of  $\upmu 777,740.00$ .

#### NON REGULAR OVERHEAD.

The total budget provision for the year ended 31st December 2022 was \$14,000,000.00 while the actual expenditure was \$5,750,000.00 resulting to a positive variance of \$8,250,000.00.

#### **4.3.33 STATE ORIENTATION BUREAU**

#### **REGULAR OVERHEAD**

The total budget provision for the year under review was  $\clubsuit$  6,480,000.00 which was also the actual expenditure incurred, hence no variance.

#### NON REGULAR OVERHEAD.

The total budget provision for the year ended 31st December 2022 was \$\frac{1}{4}\$ 106,000,000.00, while the actual expenditure was \$\frac{1}{4}\$ 106,000,000.00 hence no variance.

#### 4.3.34 DELTA UNIDO CENTR E/EXPORT INITIATIVE [UNIDI]

#### **REGULAR OVERHEAD**

The total budget provision for the year under review was 4,200,000.00 while no fund was released for the period.

#### **NON REGULAR OVERHEAD**

The total budget provision for the year ended 31st December 2022 was  $\pm$ 64,000,000.00 while the actual expenditure was  $\pm$  3,135,000.00 resulting to a savings of  $\pm$  60,865,000.00.

### 4.3.35 MINISTRY OF WOMEN AFFAIRS, COMMUNITY & SOCIAL DEVELOPMENT

#### **REGULAR OVERHEAD**

The total budget provision for the year under review was  $\frac{17,400,000.00}{400,000.00}$  while the actual expenditure was  $\frac{17,400,000.00}{400,000.00}$  resulting to a nil variance.

#### NON REGULAR OVERHEAD.

The total budget provision for the year ended 31st December 2022 was  $\pm$ 245,100,000.00 while the actual expenditure was  $\pm$ 175,194,976.00 resulting to a positive variance of  $\pm$  69,905,024.00.

#### 4.3.36 MINISTRY OF HEALTH

#### **REGULAR OVERHEAD**

#### **MINISTRY**

The Budget Provision for the year 2022 was ₦ 16,800,000.00 and the actual expenditure reported in the appropriation account was ₦13,800,000.00. This resulted in a variance (savings) of ₦ 3,000,000.00

#### **DIASPORA DOCTORS**

The Budget Provision for the year 2022 was  $\clubsuit$  3,183,601,036.00 and the actual expenditure was  $\clubsuit$  195,754,252.60. This resulted in a variance (savings) of  $\clubsuit$  2,987,846,783.40

#### **NON-REGULAR OVERHEAD**

The budget estimate for the year was  $\clubsuit$  178,000,000.00.

There was a re-alignment (Supplementary budget) of #\ 100,000,000.00 on Government Assistance for Medical Treatment.

Also, the sum of  $\clubsuit$  37,500,000.00 aligned from the Governor's contingency vote to sponsor the medical check-up of selected members of the Judiciary for the year 2022. These brought the total Non-regular overhead budget to  $\clubsuit$ 315,500,000.00.

The actual expenditure which is also the audited figure was ₩290,273,438.00 resulting in a variance (savings) of ₩ 25,226,562.00

#### 4.3.37 MINISTRY OF BASIC AND SECONDARY EDUCATION

#### **REGULAR OVERHEAD:**

#### **SECONDARY SECTION**

The budget Provision for the year 2022 was  $\mbox{\ \ $\#$}\ 13,200,000.00$  and the actual expenditure was  $\mbox{\ \ $\#$}\ 13,200,000.00$  resulting to a nil variance.

#### **PRIMARY SECTION**

The Budget Provision for the year 2022 was  $\clubsuit$  6,000,000.00 and the actual expenditure was  $\clubsuit$  4,144,500.00 resulting in a variance of  $\clubsuit$ 1,855,500.00.

#### SUBVENTION TO POST PRIMARY AND MODEL SCHOOLS

The Budget Provision for the year 2022 was  $\clubsuit$  185,550,000.00 and the actual expenditure was  $\clubsuit$  169,783,000.00 resulting in a variance of  $\clubsuit$ 15,767,000.00.

#### SUBVENTION TO FRENCH LANGUAGE SCHOOL

The Budget Provision for the year 2022 was  $\clubsuit$  1,200,000.00 and the actual expenditure was  $\clubsuit$ 1,200,000.00, resulting in a nil variance.

#### **NON-REGULAR OVERHEAD:**

The budget estimate for non regular overhead in the state annual estimate was  $\mbox{\em 4}\mbox{\em 1,606,549,970.00}$ . There was a re-alignment of  $\mbox{\em 4}\mbox{\em 134,558,545.00}$  bringing the total Non-Regular Overhead budget to  $\mbox{\em 4}\mbox{\em 1,741,108,515.00}$ 

The actual expenditure incurred which is also the audited figure amounted to \$4818,288,603.79. This resulted in a variance (surplus) of \$4922,819,911.21.

#### 4.3.38 DIRECTORATE OF ESTABLISHMENT AND PENSIONS

#### RECURRENT EXPENDITURE

The Budget Provision for the year 2022 was  $\clubsuit$  236,850,000.00 and the actual expenditure was  $\clubsuit$  228,320,486.10. This resulted in a variance (savings) of  $\clubsuit$  8,529,513.90.

#### 4.3.39 MINISTRY OF URBAN RENEWAL

#### **REGULAR OVERHEAD**

The total budget provision for the year was \$15,000,000.00 while the audited expenditure is \$10,500,000.00 resulting to a variance (Savings) of \$4,500,000.00

#### **NON-REGULAR OVERHAED**

#### 4.3.40 DIRECTORATE OF CHIEFTAINCY AFFAIRS

#### **REGULAR OVERHEAD**

The total budget provision for the year was 47,800,000.00 while the actual audited expenditure is 47,175,000.00 resulting to a variance (Savings) of 4625,000.00.

#### **NON-REGULAR OVERHAED**

The total budget provision in the annual estimate for the year 2022 was \\ \pm 173,400,000.00 while the actual expenditure incurred in the period was \\ \pm 9,700,074.70. This resulted to a variance (savings) of \\ \pm 163,639,925.30.

#### 4.3.41 DIRECTORATE OF POLITICAL AND SECURITY SERVICES

#### **REGULAR OVERHEAD**

The total budget provision for the year was 46, 000,000.00 while the amount audited expenditure is 44,007,400.00 resulting to a variance (savings) of 41,992,600.00.

#### **NON REGULAR OVERHAED**

#### 4.3.42 DIRECTORATE OF LOCAL GOVERNMENT AFFAIRS

#### **REGULAR OVERHEAD**

The total budget provision for the year was \$11, 400,000.00 while the amount expended is \$48,700,000.00 resulting to a variance (Savings) of \$2,700,000.00

#### **NON-REGULAR OVERHAED**

The total budget provision in the annual estimate for the year 2022 was ₩142,835,000.00 while the actual expenditure incurred in the period was ₩18,255,000.00. This resulted to a variance (savings) of ₩124,580,000.00.

#### 4.3.43 JUDICIARY SERVICE COMMISSION

#### **REGULAR OVERHEAD**

The total budget provision for the year was  $\mbox{\mbox{\mbox{$\mu$}}} 12,000,000.00$  while the amount released was  $\mbox{\mbox{\mbox{$\mu$}}} 9,000,000.00$ . The audited expenditure is  $\mbox{\mbox{\mbox{$\mu$}}} 8,562,500.55$  resulting to a variance (Savings) of  $\mbox{\mbox{\mbox{$\mu$}}} 387,500.00$ .

#### **NON-REGULAR OVERHAED**

The total budget provision in the annual estimate for the year 2022 was ₩35,000,000.00 while the actual expenditure incurred in the period was ₩10,800,000.00. This resulted to a variance (savings) of ₩ 24,200,000.00

#### 4.3.44 DELTA STATE ADVISORY AND PEACE BUILDING COUNCIL

#### **REGULAR OVERHEAD**

The total budget provision for the year was \$6,660,000.00 which was also the actual expenditure for the year ended  $31^{st}$  December, 2022.

#### **NON-REGULAR OVERHAED**

The total budget provision in the annual estimate for the year 2022 was \$\\410,200,000.00\, while the actual expenditure incurred in the period was \$\\408,983,172.35\. This resulted to a variance (savings) of \$\\41,216,827.65\.

#### 4.3.45 OFFICE OF THE HONOURABLE COMMISSIONER SPECIAL PROJECTS

#### **REGULAR OVERHEAD**

The total budget provision for the year was  $\upmu$  10,200,000.00, while the audited expenditure is  $\upmu$  4,200,000.00 resulting to a variance (Savings) of  $\upmu$ 6,000,000.00

#### **NON-REGULAR OVERHAED**

The total budget provision in the annual estimate for the year 2022 was \$17,000,000.00, while the actual expenditure incurred in the period was \$6,000,000.00. This resulted to a variance (savings) of \$11,000,000.00.

#### 4.3.46 DELTA STATE TENDERS BOARD

#### **REGULAR OVERHEAD**

The total budget provision for the year was \(\frac{\textbf{457}}{\text{poon}}\), 000,000.00 while the audited expenditure is also N57, 000,000.00 resulting in a Nil variance.

#### **NON-REGULAR OVERHAED**

The total budget provision in the annual estimate for the year 2022 was ₩627,000,000.00, while the actual expenditure incurred in the period was ₩312, 733,455.59. This resulted to a variance (savings) of ₩314,266,544.41.

#### 4.3.47 DELTA STATE CONTRACTORS REGISTRATION COUNCIL

#### **REGULAR OVERHEAD**

The total budget provision in the annual estimate for the year 2022 was 42,400,000.00, while the actual expenditure incurred in the period was 42,332,050.50. This resulted to a variance (savings) of 467,949.50.

#### 4.3.48 DIRECTORATE OF PROJECT MONITORING

#### **REGULAR OVERHEAD**

The total budget provision for the year was \$82,000,000.00 while the amount released was \$52,499,959.15 and the actual audited expenditure is also \$52,499,959.15 resulting to a variance (savings) of \$29,500,040.85.

#### **NON-REGULAR OVERHAED**

The total budget provision in the annual estimate for the year 2022 was ₩72,000,000.00, while the actual expenditure incurred in the period was ₩31, 940,000.00. This resulted to a variance (savings) of ₩40,060,000.00.

### SUBMISSION OF AUDITED REPORTS BY PARASTATALS

וארות	ATALS	1	<u> </u>
S/NO	NAME OF PARASTATALS	LAST AUDITED REPORT SUBMITTED	No. of Years in Arears
1	Delta State College of Physical Education(Mosogar)	2021	1
2	Delta State Development & Property Authority Asaba	2020	2
3	Delta State Polytechnic (Otefe Oghara)	2020	2
4	Delta State Library Board Asaba	2020	1
5	Delta State Institute of Continuing Education Asaba	2021	1
6	Delta State PrimaryHealth Care Development Agency	2021	1
7	University of Delta State (Agbor)	NEW	NEW
8	Delta Broadcasting Service (Asaba)	2020	2
9	Delta State Christian Pilgrims Welfare Board	2021	1
10	Agency for Adult and NeFormal Education	2018	4
11	Rural Water Supply and Sanitation Agency	2019	3
12	Delta State Urban Water Board	2019	3
13	College of Education (Warri)	2020	2
14	Delta State Direct Labour Agency	2013	9
15	Delta Broadcasting Service (Warri)	2021	1
16	Delta State University of Science and Technology(Ozoro)	NEW	NEW
17	Delta State Polytechnic (Ogwa <del>s</del> hi Uku)	2020	2
18	Delta State Drug Revolving Fund	2019	3
19	Delta State Sport Commission (Asaba)	2021	1
20	Songhai Delta (Amukpe)	2020	2
21	Delta State Waste Management Board	2020	2
22	Delta State Agicultural Procurement Agency Ibusa	2021	1
23	Delta State Agricultural Development Programme Ibusa	2020	2
24	Delta State School of Health Technology (Ofuoma)	2019	3
25	Delta State Art and Culture Asaba	2020	2

# REPORT OF THE AUDITOR-GENERAL, DELTA STATE

26	Delta State Scholarship Board	2021	1
27	Delta State University (Abraka, Asaba & Oleh)	2020	2
28	Delta Printing & Publishing Company Limited	2020	2
29	Delta State Bureau of Pension Asaba	2021	1
30	Bureau of Pension Local Government Asaba	2021	1
31	School of Marine Technology Burutu	2021	1
32	Universal Basic Education	2020	2
33	Delta State University Teaching Hospital, Oghara	2012	10
34	Delta State Emergency Management Agency Asaba	2021	1
35	Dennis Osadebe University Asaba	NEW	NEW
36	Delta State Job and Wealth Creation Bureau	2021	1
37	Delta State Capital Development Authority	2017	5
38	Warri, Uvwie, and Environs Development Antyority	2019	1
39	Delta State Contributory Health Commission	2020	2
40	Delta State Hospital Management Board	2020	2

#### **PART FIVE**

#### 5.0 AUDIT ACKNOWLEDGEMENT

I owe a debt of gratitude to all that made the production of this report possible. The co-operation and understanding of Accounting Officers and Chief Executive Officers of Various Ministries, Departments and Agencies (MDAs) that facilitated the conclusion of the audit exercise is highly appreciated.

I wish to specially express my unreserved gratitude to His Excellency, the Executive Governor of Delta State, Sen(Dr.) Ifeanyi Okowa for his moral and logistics support and his positive disposition toward the Office of the Auditor-General(State). The role of the Members of the Delta State House of Assembly in ensuring accountability in the State is also very much acknowledged and commended.

The Hon. Commissioner of Finance and the Accountant- General of the State are also acknowledged for their invaluable contribution in ensuring accountability for the State resources leading to a successful audit.

Finally, I wish to express my heartfelt gratitude to the Staff of the Office of the Auditor-General for their relentless contribution, commitment, dedication and tireless support in ensuring that I discharge my responsibility of successful audit of the annual accounts of Delta State.

Office of the Auditor-General (State) P.M.B 1009 Asaba Okonji, V.A (Mrs) FCA, ACTI Auditor-General (State) Delta State of Nigeria 19<sup>th</sup> May, 2023

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#### **PART SIX**



P.M.B. 1009 ASABA

> DELTA STATE OF NIGERIA. Email - auditor@auditgen.dl.gov.ng Website - www.auditgen.dl.gov.ng

#### **AUDIT CERTIFICATE**

In compliance with Section 125(5) of the 1999 Constitution of the Federal Republic of Nigeria (as amended), and the Delta State Audit Law of 2021 (as amended), I have examined the Financial Statements of Delta State Government for the year ended 31st December, 2022.

#### **BASIS OF OPINION**

The audit was conducted in accordance with International Standards on Auditing, INTOSAI Auditing Standards and international Public Sector Accounting Standards (IPSAS) Accrual.

In the course of the audit, I evaluated the overall adequacy of the information presented in the financial statements and have obtained all the necessary information and explanations and that to the best of my knowledge and belief were relevant and necessary for the purpose of the audit. The audit has provided me with reasonable evidence and assurance which formed the basis of my independent opinion.

#### **OPINION**

In my opinion, the Financial Statements which are in agreement with the books of accounts and records, show a true and fair view of the Financial Position of the Government of Delta State for the year ended 31<sup>st</sup> December, 2022 subject to the observations contained in my report.

Uphanis

Okonji, V.A (Mrs) FCA, ACTI Auditor General (State) Delta State of Nigeria 19th May, 2023 **ANNEXURE A** 

				-		AININEAUREA
30	- Company	DEI	DELTA STATE GOVERNMENT		, carrier of	
		FOR THE YE	FOR THE YEAR ENDED 31ST DECEMBER, 2022	BER, 2022	(alimie)	
TAT						AUDITED ACCOUNTS
Actual 2021	Note s	Actual 2022	Final Budget 2022	Supplementary Budget 2022	Initial/ Original Budget 2022	VARIANCE
*		Z	Z	Z	Z	Z
			B(C+D)	U	Q	
	,		200 000	700000000000000000000000000000000000000	000000000000000000000000000000000000000	2, 470, 000, 00
229,281,1/4,988.3b Revenue) 24 447 074 360 92 Government Share of VAT	1 2	79 992 454 338 77	30 001 536 922 32	5 050 000 000 00	28,419,628,938.00	9 082 583 55
	۷ ۳	74 000 073 552 07	74 779 085 084 89	10,000,000,000,000	64 779 085 084 89	779 011 532 82
	, 4	15.777.659.416.40	15.777.916.921.04	3.240.000.000.00	12.537.916.921.04	257.504.64
	. rv	908,614,704.32	908,780,432.81	813,000,000.00	95,780,432.81	165,728.49
	9	249,866.18	250,000.00	250,000.00	1	133.82
3,441,320,000.00 Aid & Grants	7	5,590,241,034.16	5,590,307,000.00	1,646,307,000.00	3,944,000,000.00	65,965.84
	œ		1			1
8,920,335,821.58 Other Revenues Transfer from other Government Entities	9 01	401,040,570.42	10,457,217,561.71	7,870,000,000.00	2,587,217,561.71	10,056,176,991.29
A TO OUR PRO CENT CASE		200	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	00 000 000	1000	
1 1		11.001.01.01.00.000	7,000,011,000,000	00:000,000,000,000	1.000,001,010,000	
	11	95,001,906,861.85	95,001,980,497.70	7,244,961,074.00	87,757,019,423.70	73,635.85
	12.a	23,692,175,086.82	23,692,477,207.00	18,684,477,207.00	5,008,000,000.00	302,120.18
	12.b	12,142,058,838.03	12,142,060,000.00	5,134,060,000.00	7,008,000,000.00	1,161.97
77,547,451,188.88 Overhead Cost	13	152,814,858,335.77	152,814,858,381.28	84,854,499,681.62	67,960,358,699.66	7 050 26
	, T	30,080,013,003.04	30,080,021,368.00	24,114,321,308.00	3,703,000,000,00	2,938.30
94,467,795,342.59 Depreciation Charges/Provisions	15	142,376,774,111.61				
Impairment Charges/(Provisions)	17		1			1
13,473,727,951.94 Amortization Charges/(Provisions)	18	14,827,271,833.57	-		_	-
	20	19,303,416,670.14	19,303,416,670.14	12,335,720,411.14	6,967,696,259.00	(0.00)
25,800,000,000.00 Transfer to other Government Entities	21	44,870,665,649.58	44,870,665,649.58	10,870,665,649.58	34,000,000,000.00	
349,439,707,660.09 Total Expenditure (b)		535,109,146,397.01	377,905,480,373.70	163,238,905,991.34	214,666,574,382.36	70.62
Surplus/(Deficit) from Operating Activities						
- 5,727,065,929.85 for the Period c=(a-b)		29,944,569,759.13				
- Gain/ Loss on Disposal of Asset	22					
Gain/(Loss) on Foreign Exchange - 1.952.586.174.32 Transactions	23 -	1.761.865.079.48				
	24					
- 1,952,586,174.32 Total Non-Operating Revenue/(Expenses) (d)	-	1,761,865,079.48	-	1	-	
Surplus/(Deficit) from Ordinary Activities - 7.679.652.104.17 e=(c+d)		28.182.704.679.66				
	25			ı	1	
- 7,679,652,104.17 Net Surplus/ (Deficit) for the Period g=(e-f)		28,182,704,679.66	-	-	•	
, mul						
Enwa J.E (Mrs); HND,MBF,FCA PS/Accountant General						

		DELTA STATE GOVERNMENT	
Stat		Consolidated Financial Po	
	FOR 1F	IE YEAR ENDED 31ST DECEMBE	R, 2022  AUDITED ACCOUNTS
	Notes	2022	2021
	Notes	2022	2021
ASSETS			
Current Assets:			
Cash and Cash Equivalents	26	27,093,450,758.18	16,608,544,597.91
Receivables	27	1,012,876,138.70	1,522,024,106.03
Prepayments	28	23,493,027,934.55	15,344,100,409.82
Inventories	29	71,494,817.78	57,545,334.53
Total Current Assets A		51,670,849,649.21	33,532,214,448.29
Non-Current Assets:			
Loans and Advances	30	18,287,704,672.44	18,157,704,672.44
Investments	31	37,139,863,574.34	16,835,343,574.34
Property, Plant & Equipment	32	1,395,553,487,376.53	1,194,800,598,595.29
Investment Property	33	-	-
Intangible Assets	34	65,853,251,209.85	67,145,084,227.14
Total Non-Current Assets B		1,516,834,306,833.16	1,296,938,731,069.22
Total Assets C = A + B		1,568,505,156,482.37	1,330,470,945,517.50
LIABILITIES			
Current Liabilities			
Deposits	35	-	-
Short Term Loans & Debts	36	-	-
Unremitted Deductions	37	5,619,108,533.43	5,619,466,930.97
Payables	38	195,347,408,526.33	46,375,302,600.12
Short Term Provisions	39		

# REPORT OF THE AUDITOR-GENERAL, DELTA STATE

Notes	2022	2021
40		
	200,966,517,059.76	51,994,769,531.09
41	5,577,644.86	69,694,528.33
42		
43A & 43B	230,741,388,363.46	164,445,804,540.07
	230,746,966,008.32	164,515,499,068.40
	431,713,483,068.08	216,510,268,599.49
	1,136,791,673,414.29	1,113,960,676,918.01
44	-	-
45	1,064,080,107,671.56	1,069,431,815,854.94
46	72,711,565,742.72	44,528,861,063.07
47		
	1,136,791,673,414.29	1,113,960,676,918.01
	41 42 43A & 43B 44 45 46 47	40  200,966,517,059.76  41  5,577,644.86  42  43A & 43B  230,741,388,363.46  230,746,966,008.32  431,713,483,068.08  1,136,791,673,414.29  44  45  1,064,080,107,671.56  46  72,711,565,742.72  47

104,568,629,319.51

245,689,585,958.79

**NET CASHFLOW FROM OPERATING ACTIVITIES(SURPLUS)** 

# **DELTA STATE GOVERNEMENT**

# Statement number 3: Consolidated Cash flow statements FOR THE YEAR ENDED 31ST DECEMBER, 2022

			AUDITED	AUDITED
Description	NOTES		2022	2021
	#		#2	
CASH FLOWS FROM OPERATING ACTIVITIES				
RECEIPTS				
STATUTORY ALLOCATION	52		420,464,245,186.14	221,789,004,575.48
VALUE ADDED TAX ALLOCATION	53		29,992,454,338.77	24,447,074,360.92
TAX REVENUE	54		74,140,253,852.86	66,397,255,271.35
NON TAX REVENUE	22		5,734,876,364.39	5,181,223,317.06
INTEREST EARNED	26		249,866.18	1
AIDS AND GRANTS	22		4,154,635,000.00	3,441,320,000.00
OTHER REVENUES	28		363,957,197.07	8,920,335,821.58
TOTAL RECEIPTS (A)			534,850,671,805.41	330,176,213,346.39
PAYMENTS				
SALARIES AND WAGES	29	ı	95,067,211,152.09	(89,978,558,862.42)
SOCIAL BENEFITS	09		5,415,572,895.87	(9,339,713,982.00)
SOCIAL CONTRIBUTIONS	61	1	12,142,058,838.03	(8,593,348,735.91)
OVERHEAD COSTS	62	1	100,323,546,543.31	(75,897,642,159.08)
GRANTS AND CONTRIBUTIONS	63		25,041,243,623.64	(13,714,658,462.68)
PUBLIC DEBT CHARGES	64		6,300,787,144.10	(2,283,661,824.78)
TRANSFER TO OTHER GOVERNMENT ENTITIES	. 65		44,870,665,649.58	(25,800,000,000.00)
TOTAL EXPENDITURE (B)	•		289,161,085,846.62 -	225,607,584,026.87

MOVEMENT IN WORKING CAPITAL: INCREASE /DECREASE IN INVENTORY Increase/(Decrease) in Prepayment (PPEs) Increase/(Decrease) in unremitted Taxes Increase/(Decrease) in Receivables (dec 2021 faac refunds) Payment to Creditors (Contractors/MDAs)	66 68 75.d 75.b	1 1 1	12,968,028.25 - 23,493,027,934.55 - 637,419,474.08 98,087,664,428.83	47,551,809.53 15,344,100,409.82 -
Increase/(Decrease) in Staff Loans and Advances  NET MOVEMENT IN WORKING CAPITAL:	75.C	1 1	130,000,000.00 121,086,240,917.55 -	15,391,652,219.35
CASH FLOW FROM INVESTING ACTIVITIES Dividends Received Purchase/ Construction of PPE Purchase of Intangible Assets Cost of Acquisition of Investments	67 69 70 71		908,614,704.40 (155,699,516,096.93) (8,120,255,947.97) - (20,304,520,000.00)	169,267,057.35 (107,299,029,068.33) 5,263,508,454.91
Net Cash Flow from Investing Activites (C)			183,215,677,340.50 -	112,393,270,465.89
CASH FLOW FROM FINANCING ACTIVITIES PROCEEDS FROM EXTERNAL LOANS PROCEEDS FROM INTERNAL LOANS REPAYMENTS OF EXTERNAL LOANS REPAYMENTS OF INTERNAL LOANS	72 73 74		- 136,967,001,303.94 - (67,869,762,824.41)	714,400,000.00 44,607,180,457.14 (3,807,406,401.04) (24,827,912,379.88)
NET CASHFLOW FROM FINANCING ACTIVITIES (D )			69,097,238,479.53	16,686,261,676.22
NET CASHFLOW FROM ALL ACTIVITIES			10,484,906,180.27	(6,530,031,689.50)
CASH AND ITS EQUIVALENT AS AT 1/1/2022			16,608,544,577.91	23,138,576,267.41
CASH AND ITS EQUIVALENT AS AT 31/12/2022			27,093,450,758.18	16,608,544,577.91



Enwa J.E (Mrs); HND, MBF, FCA PS/Accountant General 29Th March, 2023

Notes: 1		
RECONCILIATION:		
Surplus/ (Deficit) per Statement of Performance		28,182,704,679.66
Add Back Non-Cash Movement Items:		
Depreciation Charges	142,376,774,111.61	
Amortization Charges	14,827,271,833.57	
Impairment Charges	-	
Debt Forgiveness	1	157,204,045,945.18
	9 9 9 9	185,386,750,624.83
Net Movement in Current Assets/Liabilities.		
Net Movement in Inventories		- 13,949,483.25
Net Movement in Receivables		509,147,967.33
Net Movement in Payables (including Prior Year Adjustments)		59,807,636,849.88
Net Cash Flow from Operating Activities		245,689,585,958.79
Note: 2		
Cash & its equivalent as at 31/12/2022		
Cash Balances		-
Bank Balances		27,093,450,758.18
Certificate of Deposits		1
Total		27,093,450,758.18

			GOVERNIV	<b>GOVERNMENT OF DELTA STATE,</b>	TA STATE,			
	Sta	Statements Number 4:	1	ed Stateme	Consolidated Statements of changes in Net Asset/Equity	Net Asset/Equity		FINAL ACCOUNT
			Revaluation	Exchange Translation	Accummulated		Minority Interest	Attributable to Owners
	Note	Capital Grant	Reserve	Reserve	Surpluses/ (Deficits)	Total	(%0)	(100%)
		#	*	*	*	*	*	*
Balance as at 1st January 2022		-	1,113,960,676,918.01	-		1,113,960,676,918.01	-	1,113,960,676,918.01
Changes in Accounting Policy	48				1	•		1
Restated Balance		•	1,113,960,676,918.01	•	•	1,113,960,676,918.01	•	1,113,960,676,918.01
			•			•		1
Assets B/F	32		•			•	•	1
DMO PRIOR YEAR ERRORS			. 5,351,708,183.37			- 5,351,708,183.37	•	- 5,351,708,183.37
Net Gains and Losses not								
Recognised in the Statement of		manuscons and the second						
Financial Performance	23	ı			- 1,761,865,079.48	- 1,761,865,079.48	1	- 1,761,865,079.48
Reserves on Non-Current Assets	45					•		•
Net surplus/(Deficit) for the								
period	46	1		1	29,944,569,759.13	29,944,569,759.13	1	29,944,569,759.13
Balance at 31 December 202\2		ı		•	1	•	1	•
Deficit on Revaluation of Property		ı		1		•	ı	•
Surplus on Revaluation of								
Investments	45	1	•		-	•	•	•
Net gains and Losses not								
Recognised in the Statement of								
Financial Performance		1		-			•	•
Net deficit for the Period		ı	•	1	,	•	•	1
Balance at 31st December 2022		1	1,108,608,968,734.64	•	28,182,704,679.65	1,136,791,673,414.30	,	1,136,791,673,414.30



Enwa J.E (Mrs); HND,MBF,FCA PS/Accountant General 29Th March, 2023

# ANNEXURE B

DELTA STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	Details	Ref. Note	Actua	Actual 2022	final Budget 2022	VARIANCE
			*	*		
_	Government Share of FAAC (Statutory Revenue)	ie)				
	This represents allocation made to the three tiers of					
	Government from the Federation Account in line with					
	the provisions of the Constitution of the Federal					
	Republic of Nigeria					
	Net Share of Statutory & (Ecological Allocation from	19	97 708 101 531 01			
	FAAC & Transfer Levy)		07:129:106:66:1:61			
	Add :Deduction at source for Loan Service & Funding of NDDC	11b	21,026,112,477.07			
	Add:Share of Allocation from Mineral Revenue	1c	397,601,968,368.97			
	Total(GROSS) FAAC Allocation to State Government	rnment		438,383,382,673.82	451,184,021,938.00	(12,800,639,264.18)

			2022		
	la	1b	16	14	
MONTH	NETRECEIPT	DEDUCTION AT SOURCE	ALLOCATION TO OTHER AGENCIES	SHARE OF MINERAL REVENUE	TOTAL
	*	*	×	*	×
JANUARY	1,685,660,423.84	1,649,372,710.77	45,990,892.32	11,258,723,246.26	14,639,747,273.19
FEBRUARY	1,293,248,359.83	1,649,372,710.77	32,546,515.18	35,970,787,905.94	38,945,955,491.72
MARCH	600,604,074.86	1,621,832,779.01	38,669,200.49	18,800,559,719.20	21,061,665,773.56
APRIL	2,158,370,396.85	1,621,832,779.01	56,100,465.03	24,765,023,795.55	28,601,327,436.44
MAY	1,293,861,848.57	1,621,832,779.01	42,566,697.85	41,424,579,424.78	44,382,840,750.21
JUNE	862,739,403.79	1,621,832,779.01	37,178,251.58	21,094,826,026.54	23,616,576,460.92
JULY	1,979,609,907.31	1,788,499,445.67	208,239,039.93	30,424,217,410.68	34,400,565,803.59
AUGUST	3,303,247,996.60	1,788,499,445.67	69,538,280.70	30,672,787,971.24	35,834,073,694.21
SEPTEMBER	1,113,256,496.97	1,788,499,445.67	46,678,483.40	45,502,666,957.01	48,451,101,383.05
OCTOBER	1,421,322,039.29	1,705,166,112.19	48,403,228.70	52,282,551,361.61	55,457,442,741.79
NOVEMBER	1,743,404,235.24	1,705,166,112.19	73,396,177.55	40,024,585,289.86	43,546,551,814.84
DECEMBER	2,299,976,644.63	1,705,166,112.19	59,732,033.20	45,380,659,260.30	49,445,534,050.32
ADIUSTMENT					•
TOTAL	19,755,301,827.78	20,267,073,211.16	759,039,265.91	397,601,968,368.97	438,383,382,673.82

Deductions at Source This constitutes deductions made from FAAC allocation in respect of guaranteed obligations

The Differences between the Faac Revenue Figures in CashFlow and Financial Performance is as a result of irrevocable standing payment orders deducted at source from the statutory faac revenue

accruing to the State which were not credited to the State bank Accounts, but brought into the Accounts through Journal Adjustments

	Value Added Tax				
			*	*	
7	This represents share of VAT to Delta State Government in line with the provisions of the VAT Act		Actual	FINAL BUDGET 2022	VARIANCE
	Share of Value Added Tax (VAT)	2a	29,992,454,338.77	30,001,536,922.32	- 9,082,583.55
2a	MONTHLY DETAILS OF DELTA STATE GOVERNMENT SHARE OF VAT				
			2022		20XX-1
	MONTH	NET RECEIPT	DEDUCTION AT SOURCE	TOTAL	DEDUCTION AT SOURCE
		*	Z	*	*
	JANUARY	2,335,106,803.96	1	2,335,106,803.96	
	FEBRUARY	2,200,183,321.54		2,200,183,321.54	
	MARCH	2,249,834,618.09	,	2,249,834,618.09	
	APRIL	2,568,986,897.91		2,568,986,897.91	
	MAY	1,984,208,295.13	1	1,984,208,295.13	
	JUNE	2,628,517,367.29	1	2,628,517,367.29	
	JULY	2,548,768,170.49	1	2,548,768,170.49	
	AUGUST	2,275,377,423.60		2,275,377,423.60	
	SEPTEMBER	2,667,249,752.28	1	2,667,249,752.28	
	OCTOBER	2,964,408,020.85		2,964,408,020.85	
	NOVEMBER	2,810,624,658.76	1	2,810,624,658.76	
	DECEMBER	2,759,189,008.87		2,759,189,008.87	
	TOTAL	29,992,454,338.77	1	29,992,454,338.77	

DELTA STATE GOVERNMENT
NOTES TO THE FINANCIAL STATEMENT FOR THE VEAR FINEN

e	Independent Revenue: Tax Revenue		2022		2021
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	Personal Income Taxes	**	*	**	**
	BOARD OF INTERNAL REVENUE (BIR)	73,475,477,435.19	74,254,485,084.89	- 779,007,649.70	72,263,661,184.92
	OFFICE OF ACCOUNTANT-GENERAL	524,596,116.88	524,600,000.00	3,883.12	1
	MIN. OF AGRICULTURE.			•	
	e.t.c			1	
	Sub-Total Personal Income Taxes	74,000,073,552.07	74,779,085,084.89	- 779,011,532.82	72,263,661,184.92
	Corporate Taxes				
	MDA 1	1	•	ı	1
	MDA 2	1	ı	ı	
	MDA 3	•	-	-	•
	e.t.c	•	•	ı	•
	Sub-Total Corporate Taxes	•	•	•	1
	Grand-Total Tax Revenue	74,000,073,552.07	74,779,085,084.89	- 779,011,532.82	72,263,661,184.92

DELTA STATE GOVERNMENT NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

8	Independent Revenue: Tax Revenue		2022		2021
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	Personal Income Taxes	**	<b>*</b> **	**	**
	BOARD OF INTERNAL REVENUE (BIR)	73,475,477,435.19	74,254,485,084.89	- 779,007,649.70	72,263,661,184.92
	OFFICE OF ACCOUNTANT-GENERAL	524,596,116.88	524,600,000.00	3,883.12	1
	MIN. OF AGRICULTURE.			•	
	e.t.c				ı
	Sub-Total Personal Income Taxes	74,000,073,552.07	74,779,085,084.89	- 779,011,532.82	72,263,661,184.92
	Corporate Taxes				
	MDA 1	•	1	•	1
	MDA 2	1	1		1
	MDA 3	1	1		ı
	e.t.c	•	1	•	ı
	Sub-Total Corporate Taxes	-	-	-	•
	Grand-Total Tax Revenue	74,000,073,552.07	74,779,085,084.89	- 779,011,532.82	72,263,661,184.92

PROPRESS    PROP	NOTE 4.	Independent Revenue: NON-TAX REVENITE				
		TO VILLE TO LOCALIST TO THE TOTAL THE TOTAL TO THE TOTAL TOTAL TO THE	ACTUAL 2022	FINAL BUDGET 2022	VARIANCE	ACTUAL 2021
1477-100-00-00-00-00-00-00-00-00-00-00-00-00	DCOA	INTERNALLY GENERATED REVENUE SUMMARY OF NON TAX REVENUE:				
200,000   2.00	12020100	LICENCES (12020	792,032,796.83	795,735,008.48	3,702,211.65	1,419,488,121.92
1,000,000   1,00	12020400	) FEES (12020400)	14,379,844,412.56	14,379,844,312.56	100.00	2,661,391,425.85
ACTUAL DESIGNATION   ACTUAL	12020500	FINES- GENERAL (12020500)	534,612,588.07	534,668,900.00	- 56,311.93	40,557,791.38
1,000,000   1,00	12020600	SALES (12020600)	10,668,450.00	10,690,400.00	- 21,950.00	10,311,500.00
13500000   135000   1350000   1350000   135000   1350000   1350000   135000   1350000   1350000   1350000   1350000   1350000   135000	12020700	EARNINGS: 12020700	40,701,358.00	40,702,500.00	- 1,142.00	1,041,772,933.88
1250.000   1250.000	12020800	RENT ON GOVT BUILDINGS: 12020800	13,832,600.00	13,832,700.00	- 100.00	1,153,000.00
150,010.00   1,210.00   1,210.00   1,20.00	12020900	RENT ON LAND & OTHERS: 12020900	1,555,000.00	1,610,500.00	- 55,500.00	5,814,000.00
	12021000	REPAYMENTS:12021000	150,629.94	150,700.00	- 70.06	356,300.00
Details of Non-Yark Reviewer   15,777,660-166.40   15,771,660-166.41   15,777,660-16	12021300	REIMBURSEMENT:12021300	4,261,581.00	4,262,900.00	- 1,319.00	378,244.03
MONTACE PROPERTY   MONTACE PRO		TOTAL	15,777,659,416.40	15,781,497,921.04	- 3,838,504.64	5,181,223,317.06
MINISTRY OF LEGALISM   MATCH IA.   HINAL BUDGET 2027   MATCH IA.     STATE SERVICE   MATCH IA.   MAT			,			
NONTAN REPURSE   ENGRISO   1,137   1		DETAILS OF MONITAX DEVENIE BY MOA:	ACTUAL	FINAL BUDGET 2022	VARIANCE	ACTUAL 2021
Detection of the property of	ADMIN CODE	S OF NOW TAX REVENUE BY INIT				
MINISTRY OF COMMUNESTRENCE & INVESTMENT)   258,518,507 (2)   213,656,000 (2)   212.7   1,137     INTERPRETAY OF COMMUNESTRENCE & INVESTMENT)   261,000 (2)   261,000 (2)   262,000 (2)		LICENCES (12020100)				
MINISTRY OF LOANIERICE & IND CTADGE & INVESTMENT)   MINISTRY OF LOANIERICE & IND CTADGE & IND	022000800100	BOARD OF INTERNAL REVENUE SERVICE	535,518,527.73	535,518,600.00	72.27	1,178,082,067.18
FINESTERY CIPE CARLO SECONDANY EDUCATION   THE SERVICE CERT AND	022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)	1		1	
MINISTRY OF REACECULULUE   211,611,721   211,615,005.59   33,281.49   1000.00   1000	011104400200	FIRE SERVICE DEPT.	1		1	
MINISTERY OF WAITER RESOURCES   MINISTERY OF MAINCLUTULE   MINISTERY OF MAINCLUTULE   MINISTERY OF MAINCLUTULE   MINISTERY OF MAINCLE RESOURCES   MINISTERY OF MAINCLE RANAGEMANT AUTHORITY   2,485,000 00 13,000,000   3,000,0	051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION	211,611,724.10	211,665,005.59	53,281.49	
DELTA STATE EVENT EVEN	021500100100	MINISTRY OF AGRICULTURE	267,000.00	267,500.00	200.00	2,565,000.00
MINISTRY OF HURIER RESOLUTIONS   264,870.00   200,000.0	053501600100	DELTA STATE ENVIRONMENTAL PROTECTNA AGENCY	640,000.00	641,000.00	1,000.00	
MINISTRY OF HIGHER EDUCATION   MINISTRY OF HIGHER EDUCATION	025200100100	MINISTRY OF WATER RESOURCES	264,870.00	265,000.00	130.00	
MINISTRY OF FIGALITY	051702100100	MINISTRY OF HIGHER EDUCATION	200,000.00	200,000.00		
MINISTRY OF TRANSPORT   MINISTRY OF TRANSPORT   MINISTRY OF COMMERCE & IND CITABLE   1,272,500.00   1,200.00	052100100100	MINISTRY OF HEALTH DELTA STATE TRAFFIC MANAGEMENT AUTHORITY	13,792,000.00	13,800,000.00	8,000.00	16,987,025.00
DIRECTORATE OF CULTURE AND TOURISM   MINISTRY OF ENVIRONMENT	022900100100	MINISTRY OF TRANSPORT	586,700.00	587,000.00	300.00	3,964,785.00
MINISTRY OF ENVIRONMENT   MINISTRY OF ENVIRONMENT   MINISTRY OF ENVIRONMENT   MINISTRY OF COMMERCE & INC.   2859,875,600   3.554,000.00     MINISTRY OF WONDEN AFFAIRS, COMM & SOCIAL DEV - 0509   3.553,000.00     MINISTRY OF WONDEN AFFAIRS, COMM & SOCIAL DEV - 0509   3.554,000.00     MINISTRY OF WORLS   MANAGEMENT AND PENSIONS   1.580,000.00   1.580,000.00     MINISTRY OF ENRECY   MINISTRY OF ENRECY   MANAGEMENT AGENCY   1.580,000.00   1.580,000.00     MINISTRY OF ENRECY   MANAGEMENT AGENCY   1.580,000.00   1.580,000.00     MINISTRY OF ENRECY   MANAGEMENT AGENCY   1.580,000.00   1.580,000.00     MINISTRY OF ENRECY   1.500,000   1.500,000     MINISTRY OF ENRECY   1.500,000   1.500,000     MINISTRY OF ENRECY   1.500,000   1.500,000     MINISTRY OF COMMERCE & INDITADE & INVESTMENT)   1.973,942,289,900   1.973,942,300.00     MINISTRY OF COMMERCE & INDITADE & INVESTMENT)   1.973,942,289,900   1.973,942,300.00     MINISTRY OF COMMERCE & INDITADE & INVESTMENT)   1.973,942,289,900   1.973,942,300.00     MINISTRY OF COMMERCE & INDITADE & INVESTMENT)   1.973,942,289,900   1.973,942,300.00     MINISTRY OF COMMERCE & INDITADE & INVESTMENT)   1.973,942,300.00   1.973,942,300.00     MINISTRY OF COMMERCE & INDITADE & INVESTMENT)   1.973,942,289,900     MINISTRY OF COMMERCE & INDITADE & INVESTMENT)   1.973,942,300.00     MINISTRY OF COMMERCE & INDITADE & INVESTMENT)   1.973,942,280,900     MINISTRY OF COMMERCE & INDITADE & INVESTMENT)   1.973,942,300.00     MINISTRY OF COMMERCE & INDI	023600100100	DIRECTORATE OF CULTURE AND TOURISM	3,705,000.00	3,705,500.00	200.00	6,910,344.74
MINISTRY OF WOMEN & SOCIAL DEV. 0509   3,953,600.00   3,953,900.00   3,900.	053500100100	MINISTRY OF ENVIRONMENT	2,859,875.00	2,860,000.00	125.00	5,656,000.00
DELITA STATE SIGNAGE AND ADVERTISING AGENCY         1,620,000.00         1,000.00           100700100         DELTA STATE SIGNAGE AND ADVERTISING AGENCY         1,620,000.00         1,000.00           100700100         DELTA STATE SIGNAGE AND ADVERTISING AGENCY         13,880,000.00         1,000.00           DIRECTORATE OF ESTABLISHMENT AND PENSIONS         13,880,000.00         13,890,000.00         10,000.00           DIRECTORATE OF ESTABLISHMENT AND PENSIONS         13,880,000.00         13,880,000.00         10,000.00           MINISTRY OF ENERGY         230,000.00         250,002.89         20,602.89           MINISTRY OF ENERGY         260,000.00         280,000.00         20,000.00           ADULT AND FORMAL EDU         792,032,796.83         795,735,008.48         1,172,11.65         1,4           SUBTOTAL         1,772,500.00         10,830,900.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         70.0	051400100100	MINISTRY OF WOMEN AFFAIRS, COMM & SOCIAL DEV - 0509	3,953,600.00	3,953,900.00	300.00	191,045,500.00
VOLUTES SECONDED   VOLUTES SECONDED     VOLUTES SECONDED   VOLUTES SECONDED   VOLUTES SECONDED   VOLUTES SECONDED     VOLUTES SECONDED   VOLUTES SECONDED   VOLUTES SECONDED   VOLUTES SECONDED   VOLUTES SECONDED     VOLUTES SECONDED   VOLUTES SECOND	012300100100	MINISTRY OF INFORMATION	1		1	
158,200.00   158,200.00   158,000.00   158	053900100100	DELIASIATE SPORTS COMMISSION - USOS	1 000			
DIRECTORATE STATE STANDARY S		YOUTHS & SPORTS DEVELOPMENT	1,620,000.00	1,621,000.00	1,000.00	
DIRECTORATE OF OIL & GAS   MINISTRY OF WORKS   MINISTRY OF WORKS   MINISTRY OF WORKS   MINISTRY OF WORKS   MINISTRY OF ENERGY   MINISTRY OF ENERGY   MINISTRY OF ENERGY   MINISTRY OF ENERGY   MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)   A81,138,960.00   13,890,000.00   10,000	11100700100	DELIA STATE SIGNAGE AND ADVERTISING AGENCY DIRECTORATE OF ESTABLISHMENT AND PENSIONS	158 500 00	3,581,000.00	00 004	3,580,000.00
MINISTRY OF WORKS         230,000.00         250,602.89         20,602.89           DELTA STATE WASTE MANAGEMENT AGENCY         260,000.00         280,000.00         20,000.00           ADULT AND FORMAL EDU         792,032,796.83         795,735,008.48         121,211.65         1,4           SUBTOTAL         FEES (12020400)         55,272,710.74         55,272,791.00         80.26         27           BOARD OF INTERNAL REVENUE SERVICE         1,772,500.00         1,772,500.00         1,772,500.00         60.00         4           MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)         1,973,942,280.96         1,973,942,300.00         10.04         1,23           MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)         48,138,960.00         48,139,000.00         40.00         40.00	026005800100	DIRECTORATE OF OIL & GAS	13 880 000 00	13 890 000 00	00,000,01	00 005 006 9
MINISTRY OF ENERGY         230,000.00         250,602.89         20,602.89           DELTA STATE WASTE MANAGEMENT AGENCY         260,000.00         280,000.00         20,000.00           ADULT AND FORMAL EDU         20,000.00         280,000.00         20,000.00           ADULT AND FORMAL EDU         792,032,796.83         795,735,008.48         121,211.65         1,721.165           SUBTOTAL         EES (12020400)         80.26         80.26         20,000.00         20,000.00           FEES (12020400)         BOARD OF INTERNAL REVENUE SERVICE         1,772,500.00         1,772,500.00         80.26         2           MINISTRY OF AGRICULTURE         MINISTRY OF AGRICULTURE         1,973,942,289.96         1,973,942,300.00         60.00           MINISTRY OF LANDS, SURVEY & URBAN PLAN.         1,973,942,289.96         1,973,942,300.00         48,138,960.00         48,138,960.00           MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)         48,138,960.00         48,139,000.00         40.00	023400100100	MINISTRY OF WORKS	00.000,000,000	00:000,068,61		00.005,005,0
DELTASTATE WASTE MANAGEMENT AGENCY         260,000.00         280,000.00         20,000.00           ADULT AND FORMAL EDU         -         -         -         -           ADULT AND FORMAL EDU         -         -         -         -           SUBTOTAL         SUBTOTAL         -         -         -           FEES (12020400)         BOARD OF INTERNAL REVENUE SERVICE         55,272,710.74         55,272,791.00         80.26         2           MORISTRY OF AGENCULTURE         MINISTRY OF AGENCULTURE         1,772,500.00         1,772,500.00         -         -           MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)         1,973,942,289.96         1,973,942,300.00         60.00         -           MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)         48,138,960.00         48,139,000.00         40.00         -	023100100100	MINISTRY OF ENERGY	230,000.00	250,602.89	20,602.89	
ADULT AND FORMAL EDU         ADULT AND FORMAL EDU         -	053505300100	DELTA STATE WASTE MANAGEMENT AGENCY	260,000.00	280,000.00	20,000.00	3,796,900.00
SUBTOTAL         SUBTOTAL         792,032,796.83         795,735,008.48         121,211.65         1,21,211.65		ADULT AND FORMAL EDU	1	-	1	1
FEES (12020400)         792,032,796.83         795,735,008.48         121,211.65         1,           FEES (12020400)         FEES (12020400)         80.26         2           BOARD OF INTERNAL REVENUE SERVICE         1,772,500.00         1,772,500.00         -         -           OFFICE OF ACCOUNTANT GENERAL         10,830,800.00         -         -         -         -           MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)         1,973,942,289.96         1,973,942,300.00         60.00         -           MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)         48,138,960.00         48,139,000.00         40.00         40.00						
FEES (12020400)   BOARD OF INTERNAL REVENUE SERVICE   S5,272,710.74   S5,272,791.00   80.26   2		SUBTOTAL	792,032,796.83	795,735,008.48	121,211.65	1,419,488,121.92
BOARD OF INTERNAL REVENUE SERVICE         55,272,791,00         80.26         2           OFFICE OF ACCOUNTANT GENERAL         1,772,500.00         1,772,500.00         -         -           MINISTRY OF AGRICULTURE         -         10,830,940.00         10,830,900.00         60.00           MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)         -         -         -           MINISTRY OF LANDS, SURVEY & URBAN PLAN.         1,973,942,289.96         1,973,942,300.00         10.04         1,0           MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)         48,138,960.00         48,139,000.00         40.00         40.00		FEES (12020400)				
OFFICE OF ACCOUNTAINT GENERAL         1,772,500.00         1,772,500.00         -         <	022000800100	BOARD OF INTERNAL REVENUE SERVICE	55,272,710.74	55,272,791.00	80.26	270,745,451.99
MINISTRY OF AGRICULTURE         10,830,840.00         10,830,900.00         60.00           MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)         .	022000700100	OFFICE OF ACCOUNTANT GENERAL	1,772,500.00	1,772,500.00	1	
MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)         -	021500100100	MINISTRY OF AGRICULTURE	10,830,840.00	10,830,900.00	00.09	48,398,715.00
MINISTRY OF LANDS, SURVEY & URBAN PLAN.         1,973,942,289.96         1,973,942,300.00         10.04           MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)         48,138,960.00         48,139,000.00         40.00	022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)			1	5,029,127.96
MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT) 48,138,960.00 48,139,000.00 40.00	026000100100	MINISTRY OF LANDS, SURVEY & URBAN PLAN.	1,973,942,289.96	1,973,942,300.00	10.04	1,285,466,573.89
	022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)	48,138,960.00	48,139,000.00	40.00	

	051400100100	MINISTRY OF WOMEN AFFAIRS, COMM & SOCIAL DEV - 0509	5,000,000.00	5,000,000.00	_	
07	011104400200	FIRE SERVICE DEPT.	3,555,000.00	3,555,100.00	100.00	13,415,215.00
03	031800400100	HIGH COURT OF JUSTICE	395,647,156.29	395,647,300.00	143.71	416,158,452.12
	111007001	11100700100 DELTA STATE SIGNAGE AND ADVERTISING AGENCY	79,209,840.20	79,209,900.00	59.80	
05	052100100100	MINISTRY OF HEALTH	180,902,000.00	180,901,900.00	100.00	12,845,843.83
03	031800700100	CUSTOMARY COURT OF APPEAL	151,660,780.44	151,661,000.00	219.56	
01	014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	1,934,412.00	1,934,500.00	88.00	10,767,446.52
05	022900300100	DELTA STATE TRAFFIC MANAGEMENT AUTHORITY			1	
05	053500100100	MINISTRY OF ENVIRONMENT	5,365,500.00	5,365,550.00	50.00	160,872,348.00
05	053501600100	DELTA STATE ENVIRONMENTAL PROTECTNA AGENCY	1,495,000.00	1,495,050.00	50.00	22,265,100.00
05	023400100100	MINISTRY OF WORKS	383,375,510.00	383,375,600.00	90.00	46,927,901.54
05	023100100100	MINISTRY OF ENERGY			1	
01	011104400200	FIRE SERVICE DEPT.	564,000.00	564,000.00	1	
01	011101300100	OFFICE OF THE SSG	_		ı	
01	011104500100	DIRECTORATE OF ESTABLISHMENT AND PENSIONS	1,430,850.00	1,430,900.00	50.00	515,250.00
01	011100100100	GOVERNMENT HOUSE & PROTOCOL	4,805,327.02	4,805,450.00	122.98	9,131,000.00
05	025300100100	MINISTRY OF HOUSING			1	
05	025200100100	MINISTRY OF WATER RESOURCES			1	
05	053505300100	DELTA STATE WASTE MANAGEMENT AGENCY	13,832,600.00	13,832,600.00	0.00	
01	012300100100	MINISTRY OF INFORMATION			1	
05	055100200100	MINISTRY OF CHIEFTANCY COMM.	4,000.00	4,000.00	1	294,854,500.00
05	02800100100	MIN OF SCIENCE AND TECH	1,440,000.00	1,440,100.00	100.00	
05	051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION	10,521,716,705.54	10,521,715,371.56 -	1,333.98	
05	022900100100	MINISTRY OF TRANSPORT	7,206,400.00	7,206,500.00	100.00	
		Dir of Youths Development	2,160,000.00	2,160,000.00	1	
		ADULT AND FORMAL EDU	31,000.00	31,000.00		
05	051702100100	MINISTRY OF HIGHER EDUCATION	6,395,000.00	6,395,000.00	1	
		D/GOVR'S OFFICE	125,200,000.00	125,200,000.00	1	
1		Hospital Management Board Hqtrs	410,788,630.37	410,788,700.00	69.63	
+		SUBTOTAL	14,393,677,012.56	14,393,677,012.56	0.00	2,661,391,425.85
		FINES- GENERAL (12020500)				
03	031800700100	CUSTOMARY COURT OF APPEAL	27,538,775.12	27,538,800.00	24.88	
01	011104400200	FIRE SERVICE DEPT.	5,650,000.00	5,650,000.00	1	
02	021500100100	MINISTRY OF AGRICULTURE	10,773,500.00	10,773,900.00	400.00	
02	022000800100	BOARD OF INTERNAL REVENUE SERVICE	299,449,194.63	299,449,500.00	305.37	122,961.12
05	026005800100	DIRECTORATE OF OIL & GAS	296,000.00	296,500.00	200.00	
05	053505300100	DELTA STATE WASTE MANAGEMENT AGENCY	5,305,000.00	5,305,000.00	1	
93	031800400100	HIGH COURT OF JUSTICE	8,475,293.00	8,475,500.00 -	207.00	17,489,800.26
95	053501600100	DELTA STATE ENVIRONMENTAL PROTECTNA AGENCY	15,419,100.00	15,419,500.00	400.00	
3 6	022900100100	MINISTRY OF IRANSPORT	8,120,000.00	- 00.000,000 0	1,000.00	18,367,700.00
2 2	025200100100	Delta State Water Sertor Regulatory Commission	00 000 6	2 00.004	00.017	
02	022900300100	DELTA STATE TRAFFIC MANAGEMENT AUTHORITY	32.043.700.00	32.043.900.00	200.00	
05	053500100100	MINISTRY OF ENVIRONMENT	104,521,623.68	104,521,900.00	276.32	4,577,330.00
05	055100200100	MINISTRY OF CHIEFTANCY COMM.	2,261,000.00	2,261,500.00 -	500.00	
05	051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION	120,000.00	120,000.00	-	
05	026000100100	MINISTRY OF LANDS, SURVEY & URBAN PLAN.	5,729,187.14	5,729,500.00	312.86	
95	053505300100	DELTA STATE WASTE MANAGEMENT AGENCY	1,005,000.00	1,005,500.00	500.00	
05	02800100100	MIN OF SCIENCE AND TECH	500,000.00	550,000.00	50,000.00	
05	022000100100	MINISTRY OF FINANCE	00.000,6	10,000.00	1,000.00	
05	052100100100	MINISTRY OF HEALTH	570,000.00	570,000.00	_	

005300100100	NINISTRY OF HOLISING	34 035 00	24 500 00	00 547	
0070070070		00:030,43	00:000,42	00000	
025200100100	MINISTRY OF WATER RESOURCES				
	SUBTOTAL	534,612,588.07	534,668,900.00	(56,311.93)	40,557,791.38
				-	-
				-	-
	SALES (12020600)				
022000800100	BOARD OF INTERNAL REVENUE SERVICE	320,000.00	330,000.00	- 10,000.00	1,714,500.00
021500100100	MINISTRY OF AGRICULTURE			1	429,000.00
022000700100	OFFICE OF ACCOUNTANT GENERAL	3,942,000.00	3,942,500.00	- 500.00	2,823,000.00
012300100100	MINISTRY OF INFORMATION	19,000.00	20,000.00	1,000.00	345,000.00
023100100100	MINISTRY OF ENERGY	1		-	
023400100100	MINISTRY OF WORKS	-		-	
022900100100	MINISTRY OF TRANSPORT	2,000,000.00	2,000,000.00	-	5,000,000.00
051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION	-		-	
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)	-		-	
	DELTA PRINTING & PUBLISHING COY	•		1	
032600100100	MINISTRY OF JUSTICE - 0301	90,000.00	100,000.00	- 10,000.00	
02800100100	MIN OF SCIENCE AND TECH			1	
022200100100	MINISTRY OF COMMERCE & IND (TRADE & INVESTMENT)	4,297,450.00	4,297,900.00	- 450.00	
	SUBTOTAL	10,668,450.00	10,690,400.00	(21,950.00)	10,311,500.00
	EARNINGS: 12020700				
022000800100	BOARD OF INTERNAL REVENUE SERVICE	1		1	
021500100100	MINISTRY OF AGRICULTURE	3,428,000.00	3,428,500.00	- 500.00	3,309,000.00
012300100100	MINISTRY OF INFORMATION	3,000.00	3,500.00	- 500.00	139,500.00
11100	11100700100 DELTA STATE SIGNAGE AND ADVERTISING AGENCY	-		-	
021500100100	MINISTRY OF AGRICULTURE	•		1	
023600100100	DIRECTORATE OF CULTURE AND TOURISM	•		1	
051400100100	MINISTRY OF WOMEN AFFAIRS, COMM & SOCIAL DEV - 0509			1	
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)			1	
025200100100	MINISTRY OF WATER RESOURCES			1	
051700100100	MINISTRY OF BASIC AND SECONDARY EDUCATION			1	
055100200100	MINISTRY OF CHIEFTANCY & COMM.			1	
	YOUTHS & SPORTS DEVELOPMENT			1	
053900100100	DELTA STATE SPORTS COMMISSION - 0505		•	1	904,000.00
022000100100	MINISTRY OF FINANCE	1		1	272,000.00
053501600100	DELTA STATE ENVIRONMENTAL PROTECTNA AGENCY		•	1	
053500100100	MINISTRY OF ENVIRONMENT		•	1	
052100100100	MINISTRY OF HEALTH	•		-	

# REPORT OF THE AUDITOR-GENERAL, DELTA STATE

- - - - - - (35,042.00)	1,000,800,177
(35,042.00)	
(35,042.00)	
(35,042.00)	
(35,042.00)	1,041,772,93
	1,041,772,93
	1,041,772,93
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-	1,145,00
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50,000.00	
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5,000.00	55,00
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-	450,00
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-	5,309,00
(55,500.00)	5,814,0
70.06	6,30
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	50,00
	-
(70.06)	356,3
(1000)	
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	378,24
213.00	570,2
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(1,319.00)	378,2
(48,981.34)	5,181,223,3
29.33	57,74
165,699.08	169,209,3
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165,728.41	169,267,0
122.02	
133.82	
133.82 133.82	
133.82	1 230 776 3
	1,230,776,3
133.82	1,230,776,3
133.82	1,230,776,31
133.82	1,230,776,3 6,943,803,3 745,756,1
	500.00 50,000.00 - 5,000.00 - 5,000.00 (55,500.00)  70.06  (70.06)  - 1,000.00 319.00  (48,981.34)  29.33 165,699.08

5	Investment Income		2022		2021
		ACTUAL	FINAL BUDGET 2022	VARIANCE	ACTUAL
		<del>N</del>	N	N	N
	MIN OF FINANCE	908,614,704.32	908,780,432.81 -	165,728.49	169,209,316.36
	OFFICE OF ACCOUNTANT GENERAL			-	57,740.99
	MIN. OF WATER RESOURCES		-	-	
	e.t.c	-	-	-	-
	Total Investment Income	908,614,704.32	908,780,432.81 -	165,728.49	
			2022		2021
5.1	BREAKDOWN OF INVESTMENT INCOME	ACTUAL	FINAL BUDGET 2022	VARIANCE	ACTUAL
		₩	¥	¥	¥
	OPERATING SURPLUS			-	-
	DIVIDEND	908,614,704.32	847,040,934.28	61,573,770.04	169,267,057.35
	OTHER INVESTMENT INCOME (BOND)		61,739,498.53 -	61,739,498.53	
	TOTAL	908,614,704.32	908,780,432.81 -	165,728.49	169,267,057.35
6	Interest Income		2022		2021
		ACTUAL	FINAL BUDGET 2022	VARIANCE	ACTUAL
		₩	N	N	¥
	ASABA INTERNATIONAL AIRPORT	-	-	-	-
	OFFICE OF ACCOUNTANT GENERAL	249,866.18	250,000.00 -	133.82	8,585,000.00
	Min of water resources			-	
	MIN OF AGRICULTURE			-	
	JOB CREATION			-	
	MIN OF FINANCE			-	
	Total Interest Earned	249,866.18	250,000.00 -	133.82	8,585,000.00
	Total Interest Earneu	,	,		, ,
			2022		2021
6.1	BREAKDOWN OF INTEREST EARNED	ACTUAL	FINAL BUDGET 2022	VARIANCE	ACTUAL
		N	¥	¥	₩
	MOTOR VEHICLE PUBLIC OFFICER LOANS			-	
	FISH FARM LOANS/ADVANCES			-	
	BICYCLE ADVANCES (INTEREST)			-	
	INTEREST ON PUBLIC OFFICER HOUSING LOAN			-	
	BANK INTEREST	249,866.18	250,000.00 _	133.82	8,585,000.00
	GAINS ON FOREIGN EXCHANGE			-	
	JOB CREATION				
	WATER RESOURCES			-	
	TOTAL	249,866.18	250,000.00 -	133.82	688,141,204.00

7	AID & GRANTS		2022		2021
,	AID & GRANTS	ACTUAL	FINAL BUDGET 2022	VARIANCE	ACTUAL
		N	N	N	N
	EXTERNAL AID/ GRANTS				
	SEEFOR			-	
	UNICEF			-	
	UNDP			-	
	NEWMAP/COUNTERPART FUND EU-NDSP	1,435,606,034.16	1,435,607,000.00	965.84	
	HEALTH-SAVE ONE MILLION LIFE			-	
	Sub-Total External Aids/Grants	1,435,606,034.16	1,435,607,000.00	965.84	-
			2022		2021
	INTERNAL AID/ GRANTS	ACTUAL	FINAL BUDGET 2022	VARIANCE	ACTUAL
	SFTAS GRANT	4,154,635,000.00	4,154,700,000.00 -	65,000.00	3,441,320,000.00
	COVID 19 FGN GRANT			-	-
	COVID 19 NCDC GRANT (MIN OF HEALTH)			-	-
	OTHER COVID 19 GRANTS/DONATION  Sub-Total Internal Aids/Grants	4,154,635,000.00	4,154,700,000.00	-	3,441,320,000.0
	Sub-Total Intel har Alus/Of ants	4,134,033,000.00	4,134,700,000.00		3,441,320,000.00
	Total Aid and Grants	5,590,241,034.16	5,590,307,000.00	65,965.84	3,441,320,000.00
9	Other Revenue		2022		2021
		ACTUAL	FINAL BUDGET 2022	VARIANCE	ACTUAL
		₩	N	N	N
	ACCOUNTANT GENERAL; Unclaimed Salaries	**	₩	<del>N</del>	
	ACCOUNTANT GENERAL; Unclaimed Salaries  ACCOUNTANT GENERAL-PARIS REFUND	₩	<del>N</del> -	N -	
		**	N -		
	ACCOUNTANT GENERAL-PARIS REFUND	401,040,570.42	N - 10,457,217,561.71	- - 10,056,176,991.29	751,471,397.60 - -
	ACCOUNTANT GENERAL-PARIS REFUND ROAD REFUND FROM FEDERAL GOVT		-		751,471,397.60 - - - 479,304,913.98
	ACCOUNTANT GENERAL-PARIS REFUND  ROAD REFUND FROM FEDERAL GOVT  MISCELLENOUS	401,040,570.42	-		751,471,397.60 - - 479,304,913.98 6,943,803,333.84
	ACCOUNTANT GENERAL-PARIS REFUND  ROAD REFUND FROM FEDERAL GOVT  MISCELLENOUS  HIGHER INSTITUTION	401,040,570.42	-		751,471,397.60 - - 479,304,913.98 6,943,803,333.84 745,756,176.16
10	ACCOUNTANT GENERAL-PARIS REFUND  ROAD REFUND FROM FEDERAL GOVT  MISCELLENOUS  HIGHER INSTITUTION  HOSPITAL MGT BOARD  Total Other Revenue	401,040,570.42	10,457,217,561.71	10,056,176,991.29	751,471,397.60 - - 479,304,913.90 6,943,803,333.84 745,756,176.10
10	ACCOUNTANT GENERAL-PARIS REFUND  ROAD REFUND FROM FEDERAL GOVT  MISCELLENOUS  HIGHER INSTITUTION  HOSPITAL MGT BOARD  Total Other Revenue  Transfer from other Government Entities This represents transaction that is Revenue to the	401,040,570.42	10,457,217,561.71	10,056,176,991.29	751,471,397.60 - - 479,304,913.98 6,943,803,333.84 745,756,176.10 8,920,335,821.58
110	ACCOUNTANT GENERAL-PARIS REFUND  ROAD REFUND FROM FEDERAL GOVT  MISCELLENOUS  HIGHER INSTITUTION  HOSPITAL MGT BOARD  Total Other Revenue  Transfer from other Government Entities	401,040,570.42 - - - 401,040,570.42 ACTUAL	10,457,217,561.71 10,457,217,561.71 2022 BUDGET	- 10,056,176,991.29 - 10,056,176,991.29  VARIANCE	751,471,397.60
10	ACCOUNTANT GENERAL-PARIS REFUND  ROAD REFUND FROM FEDERAL GOVT  MISCELLENOUS  HIGHER INSTITUTION  HOSPITAL MGT BOARD  Total Other Revenue  Transfer from other Government Entities This represents transaction that is Revenue to the reporting Entity and expenditure to another Entity.	401,040,570.42 - - 401,040,570.42	10,457,217,561.71 10,457,217,561.71 2022	10,056,176,991.29	751,471,397.60
10	ACCOUNTANT GENERAL-PARIS REFUND  ROAD REFUND FROM FEDERAL GOVT  MISCELLENOUS  HIGHER INSTITUTION  HOSPITAL MGT BOARD  Total Other Revenue  Transfer from other Government Entities This represents transaction that is Revenue to the	401,040,570.42 - - - 401,040,570.42 ACTUAL	10,457,217,561.71 10,457,217,561.71 2022 BUDGET	- 10,056,176,991.29 - 10,056,176,991.29  VARIANCE	751,471,397.60
10	ACCOUNTANT GENERAL-PARIS REFUND  ROAD REFUND FROM FEDERAL GOVT  MISCELLENOUS  HIGHER INSTITUTION  HOSPITAL MGT BOARD  Total Other Revenue  Transfer from other Government Entities This represents transaction that is Revenue to the reporting Entity and expenditure to another Entity.  MDA 1	401,040,570.42 - 401,040,570.42 ACTUAL N	10,457,217,561.71  10,457,217,561.71  2022  BUDGET  **	- 10,056,176,991.29 - 10,056,176,991.29  VARIANCE	751,471,397.60   479,304,913.98  6,943,803,333.84  745,756,176.10  8,920,335,821.58  2021  ACTUAL  N
10	ACCOUNTANT GENERAL-PARIS REFUND  ROAD REFUND FROM FEDERAL GOVT  MISCELLENOUS  HIGHER INSTITUTION  HOSPITAL MGT BOARD  Total Other Revenue  Transfer from other Government Entities This represents transaction that is Revenue to the reporting Entity and expenditure to another Entity.  MDA 1  MDA 2	401,040,570.42  - 401,040,570.42  ACTUAL  **	10,457,217,561.71  10,457,217,561.71  2022  BUDGET  N	- 10,056,176,991.29 - 10,056,176,991.29  VARIANCE	751,471,397.60  479,304,913.98 6,943,803,333.84 745,756,176.16 8,920,335,821.58 2021  ACTUAL

	DELTA STATE GOVERNMENT			
	NOTES TO THE FINANCIAL STATE FOR THE YEAR ENDED 3	1ST DECEMBER, 2022		
11	SALARIES & WAGES			
11.1	PERSONNEL COST BY SECTOR:	ACTUAL	2022 FINAL BUDGET	VARIANCE
	SECTORS:	N	N	N
01	ADMINISTRATIVE SECTOR (All MDAs)	15,280,277,164.11 8,886,223,227.12		
02	ECONOMIC SECTOR (All MDAs) SOCIAL SECTOR (All MDAs)	64,560,483,699.91		
04	REGIONAL SECTOR (All MDAs)	-	-	-
05	LAW & JUSTICE (All MDAs)	6,274,922,770.71	6,274,983,419.60	60,648.89
	TOTAL	95,001,906,861.85	95,001,980,497.70	73,635.85
	PERSONNEL COST BY NATURE:		2022	
		ACTUAL N	FINAL BUDGET	VARIANCE N
	SALARIES AND WAGES	95,001,906,861.85		
11.2	PERSONNEL ANALYSIS		2022	
11.2	I ERSONNEL ANALISIS	ACTUAL	BUDGET	VARIANCE
		NO OF STAFF	NO OF STAFF	NO OF STAFF
	TOTAL NO. OF EMPLOYEES AT THE BEGINNING OF THE YR.	44,962.00	45,000.00	38.00
	TOTAL NO. OF EMPLOYEES EMPLOYEED IN THE YR.	8,993.00	10,000.00	1,007.00
	TOTAL NO. OF EMPLOYEES RETIRED/ LEFT DURING THE YR.	- 10,871.00	10,900.00	29.00
	TOTAL NO. OF EMPLOYEES AT THE END OF THE YR	43,084.00	65,900.00	1,016.00
			vision of the state of the stat	
12.4	COCIAL DENIEFIEC		2022	
12A	SOCIAL BENEFITS	ACTUAL		TA DIANCE
		ACTUAL	FINAL BUDGET	VARIANCE
	CD ATTITUTE	N 265 020 740 02	N	₩
	GRATUITY	265,028,748.83	265,327,207.00	298,458.17
	PENSION	4,711,129,788.18	4,711,130,000.00	211.82
	RETIREMENT BENEFIT REDEMPTION ACCT(ACCRUED RIGHT)	18,716,016,549.81	18,716,020,000.00	3,450.19
	OTHERS			<u> </u>
~~~~	TOTAL	23,692,175,086.82	23,692,477,207.00	302,120.18
12B	SOCIAL CONTRIBUTION:	ACTUAL		VADIANCE
120		ACTUAL	FINAL BUDGET	VARIANCE
	Group Insurance	4 225 251 102 02	4 225 251 500 00	207.10
	Pension (10% Government Contribution)	4,325,351,192.82	4,325,351,500.00	307.18
	Contributory Health scheme(10% GOVT)	2,365,220,707.73	2,365,221,000.00	292.27
	State Strategic Health Development Plan	87,415,350.00	87,415,500.00	150.00
	Social Security Programme	5,364,071,587.48	5,364,072,000.00	412.52
	Welfare Packages	-	250 000 000 00	-
	Community Based Projects	-	250,000,000.00	250,000,000.00
	Entrepreneurship Development Programme	-	1,250,000,000.00	1,250,000,000.00
	Stipends to Health care workers	-		-
	culture/festival and carnivals			
	TOTAL	12,142,058,838.03	12,142,060,000.00	1,161.97
13	OVERHEAD COSTS		and	
13.2	OVERHEAD COSTS BY SECTOR		2022	
		ACTUAL	FINAL BUDGET	VARIANCE
		¥	N	₩
	ADMINISTRATIVE SECTOR	37,871,381,595.44	37,871,381,600.00	4.56
	ECONOMIC SECTOR	53,785,112,088.53	53,785,112,100.00	11.47
	SOCIAL SECTOR	26,019,304,688.69	26,019,304,700.00	11.31
	REGIONAL SECTOR	258,534,033.73	258,534,041.28	7.55
	LAW & JUSTICE	34,880,525,929.38	34,880,525,940.00	10.62
	TOTAL	152,814,858,335.77	152,814,858,381.28	45.51

OVERHEAD COSTS BY NATURE:		2022	
	ACTUAL	FINAL BUDGET	VARIANCE
Transport and Travelling	9,161,994,675.63	9,161,994,680.84	5.21
Utilities	750,675,673.59	750,675,675.89	2.30
Material and Supplies	1,707,895,067.10	1,707,895,068.46	1.36
Maintenance Services General	5,152,318,939.03	5,152,318,946.27	7.24
Training	2,184,637,068.86	2,184,637,069.80	0.94
Other Services General	24,321,419,092.21	24,321,419,099.70	7.49
Consulting and Professional Services General	22,858,973,587.14	22,858,973,593.66	6.52
Fuel and Lubricant General	3,634,466,296.38	3,634,466,301.12	4.74
Financial General	2,927,458,130.67	2,927,458,135.66	4.99
Miscellaneous General	80,115,019,805.16	80,115,019,809.88	4.72
Regular MDAs Subvention and Grant	-	-	-
TOTAL	152,814,858,335.77	152,814,858,381.28	45.51
4 GRANTS & CONTRIBUTIONS		2022	
	ACTUAL	FINAL BUDGET	VARIANCE
	¥	N	₩
GRANT TO OTHER STATE GOVERNMENTS - RECURRENT	-	-	-
GRANT TO OTHER STATE GOVERNMENTS - CAPITAL	-		-
GRANT TO LOCAL GOVERNMENTS -10% IGR TO LG	10,307,633,020.90	10,307,633,100.00	79.10
GRANT TO LOCAL GOVERNMENTS - others	13,330,874,315.14	13,330,874,400.00	84.86
GRANT TO LOCAL GOVERNMENTS - 2.5% PENSION CONTRIBUTION	127,635,415.92	127,635,415.92	-
GRANT TO LOCAL GOVERNMENTS - FUNDING OF PRIMARY EDUCATION	1,253,982,350.00	1,253,982,500.00	150.00
GRANT TO GOVERNMENT OWNED ENTITIES - AUTONOMOUS MDAs (JUDICIARY, LEGISLATURE & STATE AND LG AUDIT)	2,808,128,053.50	2,808,128,958.65	905.15
GRANT TO NDDC	562,826,593.43	562,826,593.43	-
GRANT TO PRIVATE ENTITIES - RECURRENT			-
GRANT TO PRIVATE ENTITIES - CAPITAL			-
GRANT/ASSISTANCE TO FEDERAL GOVT AGENCY	253,333,226.59	253,334,000.00	773.41
WORLD BANK/UNDP OTHERS EXPENDITURE	1,435,606,034.16	1,435,607,000.00	965.84
TOTAL	30,080,019,009.64	30,080,021,968.00	2,958.36
15 SUBSIDIES		2022	
	ACTUAL	BUDGET	VARIANCE
	₩	N	N
SUBSIDY TO GOVERNMENT OWNED ENTITIES	-	-	-
MEAL SUBSIDY TO GOVERNMENT SCHOOLS	-	-	-
SUBSIDY TO PRIVATE ENTITIES	-	-	-
TOTAL	-	-	-

16.1	DEPRECIATION CHARGES - PPE		
		2022	2021
		N	N
	DEPRECIAITION CHARGES -BUILDINGS	30,814,830,752.28	27,276,694,986
	DEPRECIATION CHARGES - INFRASTRUCTURE	93,865,195,431.24	54,563,009,177
	DEPRECIATION CHARGES - PLANT & MACHINERY	1,680,158,251.85	1,691,377,120
	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT	9,940,013,913.21	5,360,697,736
	DEPRECIATION CHARGES - OFFICE EQUIPMENT	3,044,616,790.89	3,048,176,684
	DEPRECIATION CHARGES - FURNITURE & FITTINGS	3,031,958,972.13	2,527,839,638
	TOTAL	142,376,774,111.61	94,467,795,342
16.2	DEPRECIATION CHARGES - INVESTMENT PROPERTY		
10.2	DELTABORATION OF MANAGED IN VESTINEE IN TAXABLE TO THE PROPERTY OF THE PROPERT	2022	2021
		N	N
	DEPRECIAITION CHARGES - LAND & BUILDINGS	=	
	TOTAL	=	
17	IMPAIRMENT CHARGES	-	
17.1	IMPAIRMENT CHARGES - PPE		
	IMPAIRMENT CHARGES - BUILDINGS	-	
	IMPAIRMENT CHARGES - INFRASTRUCTURE	-	
	IMPAIRMENT CHARGES - PLANT & MACHINERY	-	
	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT	-	
	IMPAIRMENT CHARGES - OFFICE EQUIPMENT	-	
	IMPAIRMENT CHARGES - FURNITURE & FITTINGS  TOTAL	-	
18	LA CALCO DIFFER LIBERTY CALCULATION CONTROL CALCULATION CALCULATION CALCULATION CALCULATION CALCULATION CA		
	AMMORTIZATION CHARGES		
	AMMORTIZATION CHARGES	2022	2021
		2022 N	2021 <del>N</del>
	AMMORTIZATION CHARGES - GOODWILL		
	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT	N	
	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT	<del>N</del> -	
	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK	N - -	
	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE	N	N
	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS	** 14,827,271,833.57	13,473,727,951
	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE	N	13,473,727,951
10	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL	14,827,271,833.57 14,827,271,833.57	13,473,727,951 13,473,727,951
19	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL  Bad Debts Charges:	** 14,827,271,833.57	13,473,727,951
19	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL	14,827,271,833.57 14,827,271,833.57	13,473,727,951 13,473,727,951
19	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL  Bad Debts Charges: Bad Debts Charges:	14,827,271,833.57 14,827,271,833.57	13,473,727,951 13,473,727,951
19	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL  Bad Debts Charges: Bad Debts Charges: Bad Debts Charges:	14,827,271,833.57 14,827,271,833.57	13,473,727,951 13,473,727,951
20	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL  Bad Debts Charges: Bad Debts Charges: TOTAL	14,827,271,833.57 14,827,271,833.57	13,473,727,951 13,473,727,951 2021
20	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL  Bad Debts Charges: Bad Debts Charges: Bad Debts Charges:	14,827,271,833.57 14,827,271,833.57 2022	13,473,727,951 13,473,727,951 2021
20	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL  Bad Debts Charges: Bad Debts Charges: Bad Debts Charges:  TOTAL  PUBLIC DEBT CHARGES FOREIGN INTEREST / DISCOUNT	14,827,271,833.57 14,827,271,833.57 2022	13,473,727,951 13,473,727,951 2021
20	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL  Bad Debts Charges: Bad Debts Charges: Bad Debts Charges:  TOTAL  PUBLIC DEBT CHARGES FOREIGN INTEREST / DISCOUNT  Delta State-Oil PalmBeltRural Dev(29%)-EDF	N	13,473,727,951 13,473,727,951 2021 2021 N
20	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL  Bad Debts Charges: Bad Debts Charges: Bad Debts Charges:  TOTAL  PUBLIC DEBT CHARGES FOREIGN INTEREST / DISCOUNT  Delta State-Oil PalmBeltRural Dev(29%)-EDF Delta State-Health Systems Development-IDA	N	13,473,727,951 13,473,727,951 2021 2021 N 123,326,445 15,776,738
20	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL  Bad Debts Charges: Bad Debts Charges: Bad Debts Charges:  TOTAL  PUBLIC DEBT CHARGES FOREIGN INTEREST / DISCOUNT  Delta State-Oil PalmBeltRural Dev(29%)-EDF Delta State-Health Systems Development-IDA Delta State-Hill/AIDS Programme-IDA	N	13,473,727,951 13,473,727,951 2021 2021 N 123,326,445 15,776,738 37,424,903
20	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL  Bad Debts Charges: Bad Debts Charges: Bad Debts Charges: TOTAL  PUBLIC DEBT CHARGES FOREIGN INTEREST / DISCOUNT  Delta State-Oil PalmBeltRural Dev(29%)-EDF Delta State-Health Systems Development-IDA Delta State-Hiv/AIDS Programme-IDA Delta State-Third National Fadama Dev Proj-IDA	₹	13,473,727,951 13,473,727,951 2021 2021 N 123,326,445 15,776,738 37,424,903 49,324,995
20	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL  Bad Debts Charges: Bad Debts Charges: Bad Debts Charges: TOTAL  PUBLIC DEBT CHARGES FOREIGN INTEREST / DISCOUNT  Delta State-Oil PalmBeltRural Dev(29%)-EDF Delta State-Health Systems Development-IDA Delta State-HilV/AIDS Programme-IDA Delta State-Third National Fadama Dev Proj-IDA Delta State-2nd (Second)HIV/AIDS Programme	**	13,473,727,951 13,473,727,951 2021 2021 N
20	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL  Bad Debts Charges: Bad Debts Charges: Bad Debts Charges: TOTAL  PUBLIC DEBT CHARGES FOREIGN INTEREST / DISCOUNT  Delta State-Oil PalmBeltRural Dev(29%)-EDF Delta State-Health Systems Development-IDA Delta State-HIV/AIDS Programme-IDA Delta State-Third National Fadama Dev Proj-IDA Delta State-2nd (Second)HIV/AIDS Programme Delta State-State Employment & Expenditure for Result Project	**	13,473,727,951 13,473,727,951 2021 2021 123,326,445 15,776,738 37,424,903 49,324,995 34,224,308
	AMMORTIZATION CHARGES - GOODWILL AMMORTIZATION CHARGES - PATENT RIGHT AMMORTIZATION CHARGES - COPYRIGHT AMMORTIZATION CHARGES - TRADE MARK AMMORTIZATION CHARGES - FRANCHISE AMMORTIZATION CHARGES - OTHERS TOTAL  Bad Debts Charges: Bad Debts Charges: Bad Debts Charges: TOTAL  PUBLIC DEBT CHARGES FOREIGN INTEREST / DISCOUNT  Delta State-Oil PalmBeltRural Dev(29%)-EDF Delta State-Health Systems Development-IDA Delta State-HilV/AIDS Programme-IDA Delta State-Third National Fadama Dev Proj-IDA Delta State-2nd (Second)HIV/AIDS Programme	**	13,473,727,951 13,473,727,951 2021 2021 N 123,326,445 15,776,738 37,424,903 49,324,995

20.2			
	DOMESTIC INTEREST / DISCOUNT		
		2022	2021
		N	₩
	CBN SALARY BAILOUT	813,726,488.96	422,124,772.8
	EXCESS CRUDE LOAN FACILITY (CAPEX)	387,357,168.62	240,772,252.0
	ZENITH AGRIC LOAN	-	758,597,957.6
	AADS	447,930,762.72	161,077,563.5
	ZENITH CAC (NEW)	590,337,509.77	399,999,997.9
	MICRO, SMALL & MEDIUM ENT FUND (MSMEDF) CBN	160,000,000.00	-
	CREDIT (ACCRUED INT) SDG/FBN BANK	22 475 200 70	
	GLOBUS SUBEB-MATCHING GRANT LOAN(2022)	33,475,300.78	-
	GLOBUS SUBEB-MATCHING GRANT LOAN(2022/2023)	52,989,176.84 30,561,097.32	-
	ZENITH FEDERAL GOVERNMENT (ABURA)	412,909,976.08	
	POLARIS ABURA BRIDGE LOAN	408,229,629.78	
	FGN Restructured Loan Bond	9,189,118,793.25	9,442,661,968.1
	Federal Government Budget Support credit	1,717,290,822.43	862,166,842.1
	FIDELITY UTME INVESTMENT LOAN	749,999,999.97	002,100,012.1
	FIRST BANK BRIDGE LOAN	757,678,843.71	
	ZENITH BRIDGE LOAN	831,780,821.92	
	ZENITH TERM LOAN 30BILLION	1,663,220,621.41	
	ZENITH TERM LOAN N20BILLION	505,524,685.35	
	ZENITH TERM LOAN N12BILLION	403,333,333.33	
	SUB TOTAL	19,155,465,032.24	12,287,401,354.4
	CONTRACTORS CERTIFICATE DISCOUNT	-	
	GRAND TOTAL	19,303,416,670.14	12,566,843,753.9
21	TRANSFER TO OTHER GOVERNMENT ENTITIES	20	<u> </u>
41	THIS REPRESENTS TRANSACTION THAT IS EXPENDITUR		<u> </u>
	TO THE REPORTING ENTITY AND REVENUE TO ANOTHE ENTITY.		FINAL BUDGET
	DELTA STATE OIL PRODUCING AREA DEV COMMISSIO	N 44,870,665,649.58	44,870,665,649.5
	DELTA STATE HOUSE OF ASSEMBLY	-	-
	DELTA STATE HIGHCOURT-JUDICIARY	-	-
	OFFICE OF THE AUDITOR GENERAL (STATE)		
	OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNE	MNT)	
	e.t.c	-	-
	TOTAL TRANSFER TO OTHER GOVERNMENT ENTITIES	44,870,665,649.58	44,870,665,649.5
G	AIN/ LOSS ON DISPOSAL OF ASSET	2022	2021
		N	₦
22 D	ISPOSAL OF PPE		
D	ISPOSAL OF INVESTMENT PROPERTY	-	-
D	ISPOSAL OF INTANGIBLE ASSET	-	-
	TOTAL	_	_

23	GAIN/ LOSS ON EXCHANGE TRANSACTION	2022	2021
		₩	₩
	LOSS ON EXCHANGE TRANSACTION:		
	Delta State-Oil PalmBeltRural Dev(29%)-EDF	2,351,926.55	65,662,702.00
	Delta State-Health Systems Development-IDA	13,072,353.59	21,200,060.19
	Delta State-HIV/AIDS Programme-IDA	9,841,221.72	6,752,041.45
	Delta State-Third National Fadama Dev Proj-IDA	60,428,689.83	118,337,573.75
	Delta State-2nd (Second)HIV/AIDS Programme	37,090,991.90	94,140,834.65
	Delta State-State Employment & Expenditure for Result Project	1,634,996,113.00	1,631,988,502.10
	Delta State Community Based Natural Resource Mgt Prog.  IFAD	8,787,636.00	14,504,460.17
	TOTAL	1,761,865,079.48	1,952,586,174.32
24	Share of Surplus/(Deficits) in Associates/Joint Ventures		
	MDA	-	-
	TOTAL	-	-
25	Minority Interest Share of Surplus/(Deficits)		
	MDA	-	-
	TOTAL	-	-
26			
	CASH AND CASH EQUIVALENTS		
20.1	THIS REPRESENTS CLOSING BALANCE OF CASH AT		
	HAND AND HELD IN BANKS		
		2022	2021
		₩	₩
	CASH AND CASH EQUIVALENTS-SEE SUMMARY	#REF!	16,608,544,597.91
	TOTAL	#REF!	23,138,576,287.41
27	RECEIVABLES		
27.1	ADVANCES	2022	2021
		₩	N
	BALANCE B/D		
	HEAD OF SERVICE-POVLS AND POHLS	75,537,572.01	75,537,572.02
	OFFICE OF THE CHIEF JOB CREATION OFFICE	279,804,552.50	242,721,179.15
	SUB TOTAL	355,342,124.51	318,258,751.17

		2022	2021
	ARREARS OF REVENUE	N	<u>₩</u>
27.2	BOARD ON INTERNAL REVENUE	642,721,886.78	782,902,187.57
	FAAC REVENUE RECEIVABLE	14,812,127.41	420,863,167.29
	SUB TOTAL	657,534,014.19	1,203,765,354.86
	SOD TOTAL	037,334,014.17	1,203,703,334.00
	GRAND TOTAL	1,012,876,138.70	1,522,024,106.03
	0.18.1.12.1.0.1.12	1,012,070,100770	1,022,021,100000
	PREPAYMENTS	2022	2021
		N	₩
28	MIN OF LANDS AND SURVEY (RENT)	-	_
	OFFICE OF THE ACCOUNTANT GENERAL (APG)	23,493,027,934.55	15,344,100,409.82
	TOTAL	23,493,027,934.55	10,327,771,108.09
	,	, , ,	, , ,
29	INVENTORIES		
29.1	CLASSIFICATION BY FUNCTIONS	2022	2021
		N	₩
	MEDICAL STORES	-	-
	INDUSTRIAL & CHEMICAL STORES	-	-
	AMMUNITIONS	-	-
	FUEL & LUBRICANTS	-	-
	AGRICULTURAL INPUTS	-	-
	FARM STOCK	-	-
	SCHOLASTIC MATERIALS	3,981,455.00	-
	STATIONERIES STORES	-	-
	PRINTED MATERIALS	57,545,334.53	57,545,334.53
	BUILDING MATERIALS	-	-
	STRATEGIC STOCK PILES	-	-
	UNISSUED CURRENCY	-	-
	STAMPS	-	-
	PROPERTY HELD FOR SALE	-	-
	OTHER STOCK	9,968,028.25	-
	WORK-IN-PROGRESS	-	-
	TOTAL	71,494,817.78	57,545,334.53
29.2	CLASSIFICATION BY SECTORS	2022	2021
	ADMINISTRATIVE SECTOR	27,102,900.01	27,102,900.01
	ECONOMIC SECTOR	28,942,434.52	28,942,434.52
	SOCIAL SECTOR	9,968,028.25	
	REGIONAL SECTOR		
	LAW & JUSTICE	5,481,455.00	1,500,000.00
	TOTAL	71,494,817.78	57,545,334.53

30	REVOLVING LOANS AND ADVANCES		
30.1		2022	2021
		₩	₩
	public officer Vehicle Loan scheme (povls)	2,264,924,500.00	2,134,924,500.00
	public officer Housing Loan scheme (povls)	3,178,400,620.05	3,178,400,620.05
	DELSU ACADEMIC Vehicle Loan Scheme	150,000,000.00	150,000,000.00
	Min of Agric-loans to farmers (OIL PALM)	157,664,068.00	157,664,068.00
	Min of Agric-loans to farmers (FISH)	414,258,880.00	414,258,880.00
	Min of Agric-loans to farmers (RICE)	835,208,500.00	835,208,500.00
	Min of Agric-loans to farmers (CASSAVA)	309,808,500.00	309,808,500.00
	Min of Agric-loans to farmers (PIG)	10,199,361.00	10,199,361.00
	Min of Agric-loans to farmers (BROILER)	51,099,854.02	51,099,854.02
	MIN OF TRANSPORT-MASS TRANSIT BUS	4,513,770,385.00	4,513,770,385.00
	MIN OF TRANSPORT-TRICYCLES	943,062,008.40	943,062,008.40
	MICRO CREDIT	236,000,000.00	236,000,000.00
	HOUSE OF ASSEMBLY SERVICE COMM LOAN	60,000,000.00	60,000,000.00
	OTHERS(PRIOR TO YEAR 2000-2006)	4,932,237,890.88	4,932,237,890.88
	LOAN-DELTA BUILDING AND PROPERTY AUTHORITY	194,791,151.40	194,791,151.40
	Min of Agric-loans to farmers (Poultry)	34,888,683.69	34,888,683.69
	Min of Agric-loans to farmers (Snail)	1,390,270.00	1,390,270.00
	SUB TOTAL	18,287,704,672.44	18,157,704,672.44
	INVESTMENTS		
31.1	LOCAL INVESTMENTS	2022	2021
		₩	₩
	BALANCE B/D	16,835,343,574.34	16,835,343,574.34
	Increase/Decrease in Unquoted Investment Value/holdings		
	Additions during the year	20,304,520,000.00	
	SUB-TOTAL	37,139,863,574.34	16,835,343,574.34
21.2	EODEICN INVESTMENTS	2022	2021
31.2	FOREIGN INVESTMENTS	2022 N	2021 <del>N</del>
	FIXED DEPOSITS	-	-
	JOINT VENTURES	_	
	ASSOCIATES	_	<u>-</u>
	SUB-TOTAL	-	_
	TOTAL INVESTMENT	<u>37,139,863,574.34</u>	16,835,343,574.34

NOTE 32	PROPERTY PLANT & EQUIPMENT	MENT						
DESCRIPTION	TAND	# # #	INFRASI RUC I URE	PLANI &IMACHINEKY	I KANS. EQUIP	OFFICE EQUIP	FUKN.ØFIIING	HOIAL
BAL. B/F (1/1/2022)	225.757.681.665.32	909.223,166,210,98	272.815.045.888.39	16.913.771.201.18	26.803.488.680.59	15.240.883.420.72	12.639.198.191.00	1,479,393,235,258,18
APG B/F		7,256,696,650.43	3,681,919,177.22		412,750,000.00			11,351,365,827.65
ADDITIONS DURING THE YEAR- BANK	1,066,870,000.00	74,977,747,312.72	86,521,085,867.05	149,881,711.98	12,734,454,834.52	863,435,593.85	2,879,068,711.36	179,192,544,031.48
ADDITIONS-CONTRACTUAL PAYABLE		18,937,683,750.26	59,030,191,232.24	23,077,496.54	5,287,740,509.96		74,014,046.99	83,352,707,035.99
ADDITIONS-MDAs PAYABLE	431,000,000.00	1,492,116,578.42	1,100,359,536.23	17,850,656.06	1,859,569,540.35	289,993,122.32	38,020,700.00	5,228,910,133.38
APG C/F		(5,825,380,277.95)	(16,761,546,728.87)				(324,684,510.54)	(22,911,611,517.36)
PAYABLE B/D		(4,841,278,432.83)	15,937,847,492.85	(308,920,756.76)	-	•	(201,508,992.79)	(21,289,555,675.23)
PAYABLE PRIOR ADJUSTMENT(2021)		25,940,273,283.91	78,876,769,676.81	5,922,209.53	2,602,066,000.65	724,585,171.40	55,686,714.64	108,205,303,056.94
BAL. C/D (31/12/2022)	227,255,551,665.32	1,027,161,025,075.94	469,325,977,156.22	16,801,582,518.53	49,700,069,566.07	17,118,897,308.29	15,159,794,860.66	1,822,522,898,151.03
ACCUMULATED DEPRECIATION:								
RATES(%)		3%	20%	10%	20%	20%	20%	
BALANCE B/D( 1/1/2022)		33,595,522,247.46	193,986,810,510.45	6,276,981,163.13	20,273,614,067.63	12,313,857,627.61	9,343,736,647.65	275,790,522,263.94
DEPRECIATION		30,814,830,752.28	93,865,195,431.24	1,680,158,251.85	9,940,013,913.21	3,044,616,790.89	3,031,958,972.13	142,376,774,111.61
REVALUATION								
BALANCE C/D	•	64,410,352,999.74	287,852,005,941.70	7,957,139,414.98	30,213,627,980.85	15,358,474,418.50	12,375,695,619.78	418,167,296,375.55
				***************************************				
ACCUMULATED IMPAIRMENT								
BALANCE B/D	1		1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	8,802,114,398.95
REVALUATION								
FOR THE YEAR	•	•		•	•	•	•	•
BALANCE C/D	•	•	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	1,760,422,879.79	8,802,114,398.95
COST(1/1/2022)	225,757,681,665.32	875,627,643,963.52	77,067,812,498.15	8,876,367,158.26	4,769,451,733.17	1,166,602,913.32	1,535,038,663.56	1,194,800,598,595.29
CARRYING COST(31/12/2022)	227,255,551,665.32	962,750,672,076.20	179,713,548,334.73	7,084,020,223.76	17,726,018,705.43	10.00	1,023,676,361.09	1,395,553,487,376.53

# OTHER ASSETS(Intangible)						
	GOODWILL	PATENT	SOFTWARE	TRADE MARKS	COPYRIGHT	OTHERS
BALANCE B/FOR WARD (1st JANUARY, 2022)	•	•	•	1	1	134,737,279,519.43
ADDITIONS DURING THE YEAR-BANK						8,120,255,947.97
ADDITIONS DURING THE YEAR-PAYABLE MDAs						1,422,448,286.14
ADJUSTMENT DURING THE YEAR-PAYABLE MDAS B/D						
Advance Payment Guanrantee (APG) B/D						3,992,734,582.17
TOTAL						148,272,718,335.71
RATE:	10	10	10	10	10	10
ACCUMULATED AMORTIZATION:						
BALANCE B/FOR WARD (1st JANUARY, 2022)	1	•	•	1	1	67,592,195,292.29
ADDITIONS DURING THE YEAR	•	•	•	1	1	14,827,271,833.57
DISPOSAL DURING THE YEAR	•	•	•	1	1	,
BALANCE C/FORWARD (31st DECEMBER, 2022)	'	'	-	'	'	82,419,467,125.86
ACCUMULATED IMPAIRMENT:						
BALANCE B/FORWARD (1st JANUARY, 2022)	•	•		1	1	•
ADDITIONS DURING THE YEAR	•	•		•	,	•
DISPOSAL DURING THE YEAR	,	'		ı	ı	ı
BALANCE C/FORWARD (31st DECEMBER, 2022)	'	'	'	'	1	'
NET BOOK VALUE						
AS AT 01/01/2022	1	'	•		1	67,145,084,227.14
AS AT 31/12/2022						65,853,251,209.85

35	DEPOSITS		
35.1	CONTRACT RETENTION FEES/COURT FEES/OTHERS	2022	2021
	BALANCE PRIOR TO YR 2022	-	_
	MDA 2	-	_
	MDA 3	-	-
	Transferred to Reserves	-	-
	TOTAL	-	
36	SHORT TERM LOANS & DEBTS		
36.1	TREASURY BILLS	2022	2021
	BALANCE BROUGHT FORWARD 1/1/2022	-	-
	ADD:		
	ADDITIONS DURING THE YEAR	-	-
	ACCUMMULATED INTEREST/ CHARGES		<u> </u>
	SUB-TOTAL (A)		<u>-</u>
	LESS:		
	REPAYMENTS FOR THE YEAR	-	-
	ACCUMMULATED INTEREST/ CHARGES PAID IN THE YEAR	-	-
	LOAN RECLASSIFICATION		<u>-</u>
	SUB-TOTAL (B)		
	CLOSING BALANCE AS AT 31/12/2022 (A-B)	<u> </u>	<u>-</u>
36.2	BANK OVERDRAFT	2022	2021
	BALANCE BROUGHT FORWARD 1/1/2022	_	
	ADD:		
	ADDITIONS DURING THE YEAR	-	_
	ACCUMMULATED INTEREST/ CHARGES	-	_
	SUB-TOTAL (A)	_	_
	LESS:		
	REPAYMENTS FOR THE YEAR	-	_
	ACCUMMULATED INTEREST/ CHARGES PAID IN THE YEAR	-	-
	LOAN RECLASSIFICATION	-	-
	SUB-TOTAL (B)	_	_
	CLOSING BALANCE AS AT 31/12/2022 (A-B)	_	<u>-</u>
ſ			
	GRAND TOTAL	-	

37	UNREMITTED DEDUCTIONS	BAL. B/F 2022	DEDUCTIONS DURING YR.2022	SUB TOTAL	REMITTANCE DURING THE YEAR 2022	BAL. B/D 2022
37.1	1 UNREMITTED TAXES					
	PAYE	1	-	1		1
	WITHHOLDING TAX	57,595,724.95	12,747,652,571.42	12,805,248,296.37	12,802,312,041.68	2,936,254.69
	VALUE ADDED TAX	89,197,197.47	17,233,203,345.31	17,322,400,542.78	17,322,305,245.69	95,297.09
	STAMP DUTIES/OTHERS	183,702,464.58	4,641,590,712.16	4,825,293,176.74	3,860,409,887.37	964,883,289.37
	TOTAL	330,495,387.00	34,622,446,628.89	34,952,942,015.89	33,985,027,174.74	967,914,841.15
37.2	UNREMITTED DEDUCTIONS FROM SALARY AND LOANS					
	NATIONAL HEALTH INSURANCE SCHEME	•	_	•	-	1
	CONTRIBUTORY PENSION SCHEME	•	-	,		•
	UNION DUES	•	-	'	•	•
	HOUSING LOAN BOARD DEDUCTIONS	1	•	1		•
	CO-OPERATIVE SOCEITY	•	-	,	•	•
	NATIONAL HOUSING FUND	1	•	1	1	•
	INSURANCE PROGRAMMES	1	•	1	1	1
	WELFARE LOAN SCHEME	•	•	•	•	1
	DEPENDENT FUND	1	•	1	1	1
	POVERTY ALLEVIATION SCHEME	1	•	1	•	•
	PRESIDENTIAL MVA SCHEME	1	•	1	•	•
	PRESIDENTIAL PIONEER CAR REFURBISHING LOAN SCHEME	•	•	•	•	1
	REFUSE DISPOSAL DEDUCTION		-	•		1
	LOAN DEDUCTIONS (CBN MICRO CREDIT SCHEME)	608,373,122.57		608,373,122.57	1	608,373,122.57
	SALARY DEDUCTIONS/UNPAID SALARY (SALARY BANK BALANCES)	3,529,453,651.65	3,464,149,361.41	6,993,603,013.06	3,529,453,651.65	3,464,149,361.41
	PENSIONS UNPAID SALARY (BANK BALANCES)	473,157,576.76	33,743,217.90	506,900,794.66	473,157,576.76	33,743,217.90
	10% LG GOVT IGR(UNREMITTED) (DEC 2022)	667,350,908.27	534,291,705.68	1,201,642,613.95	667,350,908.27	534,291,705.68
	2.5% LG PENSION (UNREMITTED) (DEC 2022)	10,636,284.72	10,636,284.72	21,272,569.44	10,636,284.72	10,636,284.72
	TOTAL	5,288,971,543.97	4,042,820,569.71	9,331,792,113.68	4,680,598,421.40	4,651,193,692.28
	GRAND TOTAL AS PAR FINANCIAL POSITION	5,619,466,930.97	38,665,267,198.60	44,284,734,129.57	38,665,625,596.14	5,619,108,533.43

38.A		PAYABLES (DEBT MANAGEMENT DEBTS STOCK AS AT 31ST DECEMBER 2022)	ACTUAL 2022	ACTUAL 2021
	BUREAU FOR STATE	BUREAU FOR STATE PENSION (ACCRUED RIGHT ARREARS)	23,876,752,727.43	16,960,736,177.62
	CONTRACTOR'S DEE	CONTRACTOR'S DEBT (INCLUDING THE PRIOR YEAR ADJUSTMENTS)	113,725,491,289.98	21,289,555,675.23
	MIN OF ENERGY:BEDC BILL	DC BILL	2,664,983.56	4,574,210.91
	MINISTRY OF LAND	MINISTRY OF LANDS (OUTSTANDING RENT)	589,661,182.42	635,444,682.76
	MDAs DEBTS/ARRE	MDAs DEBTS/ARREARS (INCLUDING PRIOR YR ADJUSTMENTS)	26,166,741,258.38	6,534,793,312.04
	MINISTRY OF JUSTIA	MINISTRY OF JUSTICE (JUDGEMENT DEBT)	30,569,035,001.00	533,136,458.00
	SUBTOTAL		194,930,346,442.77	45,958,240,516.56
38.B		PAYABLES (NOT INCLUDED DEBT MANAGEMENT DEBTS STOCK AS AT 31ST DECEMBER 2022)	ACTUAL 2022	ACTUAL 2021
	MINISTRY OF AGRIC	MINISTRY OF AGRIC(INSURANCE)-NIGERIA AGRIC INSURANCE COOPERATION	26,044,583.56	26,044,583.56
	WORLD BANK PROJI	WORLD BANK PROJECTS (RURAL WATER SUPPLY SCHEME/PROGRAMME)	391,017,500.00	391,017,500.00
	SUB TOTAL		417,062,083.56	417,062,083.56
	GRAND TOTAL		195,347,408,526.33	46,375,302,600.12
	41	PUBLIC FUNDS ACTUAL 2022	ACTUAL 2021	
	41.1	PUBLIC TRUST FUNDS:		
		DELTA STATE SECURITY TRUST FUND 5,577,644.87	69,694,528.33	
		RETIREMENT BENEFIT BOND REDEMPTION ACCT	1	
		DTSG BOND REDEMPTION TRUST FUND	ı	
		TOTAL 5,577,644.87	69,694,528.33	

NOTE 43A	43A		INTERNAL LOANS								
		BOND	BOND AND COMMERCIAL BANK LOANS	( LOANS							
		FOR THE	FOR THE YEAR ENDED 31T DECEMBER, 2022	BER, 2022							
s/s	INTERNAL LOANS										
⋖	COMMERCIAL/CBN BANK LOANS:	PERIOD	PRIN RECVD	ADJUSTED FIGURE(DMO) AS AT 1ST, JAN., 2022	AUDITED OPENING BALANCE AS AT JAN., 2022	ADDITIONS	TOTAL	INTEREST PAYMENT FOR THE YEAR ENDED 31ST DEC.,2022	PRINCIPAL REPAYMENT FOR THE YEAR ENDED 31ST DEC.,2022	TOTAL REPAYMENT 2022	CLOSING BALANCE AS AT 31ST, DEC., 2022
ч	CBN SALARY BAILOUT	SEPT'15 TO AUG'35	10,936,799,299.36		9,707,632,879.91		9,707,632,879.91	813,726,488.96	367,088,195.46	1,180,814,684.42	9,340,544,684.45
7	CBN CAPEX	DEC'15 TO DEC'25	10,000,000,000.00		5,929,113,037.58		5,929,113,037.58	387,357,168.62	1,132,752,116.38	1,520,109,285.00	4,796,360,921.20
m	FIDELITY SDG LOAN (CONFIRM FBN?) DEC 2022 TO	) DEC 2022 TO	600,000,000.00		600,000,000.00		00.000,000,009	33,475,300.78	443,785,655.22	477,260,956.00	156,214,344.78
	ZENITH ACCELERATED AGRIC DEV SCHEME (AADS)	OCT' 20 TO SEPT' 25	1,500,000,000.00		1,500,000,000.00		1,500,000,000.00	447,930,762.72		447,930,762.72	1,500,000,000.00
	ZENITH CBN AGRIC CREDIT (CAC)	DEC'20 TO NOV'24	8,000,000,000.00		4,542,304,326.83		4,542,304,326.83	72.603,337,509.77	2,462,436,824.78	3,052,774,334.55	2,079,867,502.05
4	MICRO, SMALL & MEDIUM ENT-CBN CREDIT		2,000,000,000.00	160,000,000.00	2,000,000,000.00		2,160,000,000.00	160,000,000.00		160,000,000.00	2,160,000,000.00
20	FGN BUDGET SUPPORT FUNDS	OCT '19 TO MAR '22	16.869.000.000.00		21.340.054.436.68		21.340.054.436.68	1,717.290.822.43	141.606.590.57	1.858.897.413.00	21.198.447.846.11
9	FIRST BANK BRIDGE LOAN	2022	<u> </u>			10,000,000,000.00	10,000,000,000.00	757,678,843.71	6,700,000,000.00	7,457,678,843.71	3,300,000,000.00
7	ZENITH BRIDGE LOAN				20,000,000,000.00		20,000,000,000.00	831,780,821.92	20,000,000,000.00	20,831,780,821.92	-
∞	FGN BRIDGE LOAN	DEC'2022			3,007,180,457.14	15,035,902,285.70	18,043,082,742.84				18,043,082,742.84
***************************************	ZENITH TERM LOAN 30BILLION	2022				30,000,000,000.00	30,000,000,000.00	1,663,220,621.41	20,000,000,000.00	21,663,220,621.41	10,000,000,000.00
	ZENITH TERM LOAN N20BILLION	2022				20,000,000,000.00	20,000,000,000.00	505,524,685.35	3,000,000,000.00	3,505,524,685.35	17,000,000,000.00
	ZENITH TERM LOAN N12BILLION	2022				12,000,000,000.00	12,000,000,000.00	403,333,333.33	12,000,000,000.00	12,403,333,333.33	
	GLOBUS BANK SUBEB LOAN MATCHING GRANT	2022				946,646,664.48	946,646,664.48	52,989,176.84	746,134,810.34	799,123,987.18	200,511,854.14
	ZENITH BANK (FEDERAL GOVT BRIDGE LOAN ABURA)	APRIL,2022				5,000,000,000.00	5,000,000,000,000	412,909,976.08	1,645,136,062.51	2,058,046,038.59	3,354,863,937.49
	POLARIS BANK (FEDERAL GOVT	APRII 2022				00 000 000 5	20000000000	408 229 629 78	1 647 030 864 57	2 055 250 494 35	2 25 2 060 125 43
	לאויסלר דיסאוי אסטייס					00.000,000,000,0	00.000,000,000,0	07.620,622,004	, t.	00,464,003,000,4	C+.001,000,100,0
	FIDELITY UTME INVESTMENT LOAN	2022				20,000,000,000.00	20,000,000,000.00	749,999,999.97		749,999,999.97	20,000,000,000.00
	PREMIUM TRUST BRIDGING LOAN	2022				17,780,000,000.00	17,780,000,000.00				17,780,000,000.00
	GLOBUS BANK MATCHING GRANT SUBEB 2022/2023	2022				1,204,452,353.76	1,204,452,353.76	30,561,097.32	187,835,119.93	218,396,217.25	1,016,617,233.83
			49,905,799,299.36	160,000,000.00	68,626,285,138.14	136,967,001,303.94	205,753,286,442.08	9,966,346,238.99	70,473,806,239.76	80,440,152,478.75	135,279,480,202.32
ω.	BONDS:		PRIN RECVD	ADJUSTED FIGURE(DMO) AS AT 1ST, JAN., 2022	CLOSING BALANCE AS AT 31ST, DEC., 2022	ADDITIONS	TOTAL	INTEREST PAYMENT FOR THE YEAR ENDED 31ST DEC.,2022	PRINCIPAL REPAYMENT FOR THE YEAR ENDED 31ST DEC.,2022	TOTAL REPAYMENT 2022	CLOSING BALANCE AS AT 31ST, DEC., 2022
П	FGN BOND	OCT '15 TO JUNE'34	69,801,191,730.69		63,032,394,862.14		63,032,394,862.14	9,189,118,793.25	1,850,091,325.68	11,039,210,118.93	61,182,303,536.46
			69,801,191,730.69		63,032,394,862.14		63,032,394,862.14	9,189,118,793.25	1,850,091,325.68	11,039,210,118.93	61,182,303,536.46
		TOTAL	109,922,018,749.45		131,658,680,000.28	136,967,001,303.94	268,785,681,304.22	19,155,465,032.24	72,323,897,565.44	91,479,362,597.68	196,461,783,738.78

			NOTES TO THE FINA	E FINANCIAL	ANCIAL STATEMENTS								
			FOREIGN /EXTERN	(TERNAL LOA	AL LOAN SCHEDULE								
		4	FOR THE YEAR ENDED		<b>31ST DECEMBER, 2022</b>								
NOTE TO THE ACCOUNT 43B.	.43B.												
	ORGINAL LOAN	DMO ACTUAL Naira		INTEREST year	Prin Repayment for the		FAAC DEDUCTION @ SOURCE FOR THE		Prin Repayment for	OAG CLOSING BALANCE AS At 31st	EXCHANGE	DMO ACTUAL Naira Value As At 31st Dec	DMO DOC VALUE
CREDITOR LOAN TITLE	AMOUNT	Value As At 1st Jan. 2022	additions	2022(\$)	year 2022(\$)	TOTAL SERVICE (\$)	YEAR 2022	INTEREST year 2022	the year 2022	Dec 2022	GAIN/LOSS(G-F)		NAIRA VALUE
		9		C	E					F		9	
1 EDF:		N		\$	\$	\$	N	Z	Z	N	Z	Z	N
Deta State-Oil PalmBeltRural a Dev(29%)-EDF	8,415,270.38	1,236,905,710.78					120,560,529.51	9,630,508.34	110,930,021.17	1,125,975,689.61	(2,351,926.55)	1,123,623,763.06	
2 IDA													
Deta State-Health Systems  Development-IDA	3,600,000.00	543,398,947.85					24,831,446.61	1,937,193.77	22,894,252.84	520,504,695.01	13,072,353.59	533,577,048.60	
Delta State-HIV/AIDS Programme-IDA	921,235.39	612,815,868.15				•	37,347,258.77	3,908,081.67	33,439,177.10	579,376,691.05	9,841,221.72	589,217,912,77	
Delta State-Third National Fadama Dev Proj-IDA	4,818,310.00	2,295,219,566.42					58,242,174.40	15,375,897.34	42,866,277.07	2,252,353,289.35	60,428,689.83	2,312,781,979.18	
Delta State-2nd (Second)HIV/AIDS d Programme	3,343,202.00	1,373,567,946.72				•	39,590,671.23	7,521,738.00	32,068,933.23	1,341,499,013.49	37,090,991.90	1,378,590,005.39	
Delta State-State Employment  R Expenditure for Result Project	39,780,000.00	18,875,708,218.44				•	116,755,109.61	107,028,819.73	9,726,289.88	18,865,981,928.56	1,634,996,113.00	20,500,978,041.56	
IDA NOT INCLUDED													
IN DIVIO RECORDS:	75 37 788 750 88	***************************************								6 824 765 157 21		6 824 765 157 21	
		599,500,000.00								00:000'005'665		299,500,000.00	
						•							
Delta State Community Based Natural Resource Mgt Prog. FAD	1,135,000.00	425,243,124.21				•	20,009,442.36	2,549,399.05	17,460,043.30	407,783,080.91	8,787,636.00	416,570,716.91	
TOTAL		32,787,124,539.78		•		٠	417,336,632.48	147,951,637.90	269,384,994.58	32,517,739,545.20	1,761,865,079.48	34,279,604,624.68	•

45	RESERVES	BAL B/D 1.1.2022	ADDITIONS	ADJUSTMENTS	BALANCE C/F 31.12.2022
	BAL B/D FROM 2022	1,069,431,815,854.94			1,069,431,815,854.94
	REVALUATION GAIN ON LAND/BUILDING	1			ı
	UNITY BANK OVERDRAFT WRITE-OFF	1			•
	DMO DEBTS ADJUSTMENT(YR 2022 CLOSING BAL)			5,351,708,183	- 5,351,708,183.38
	FOREIGN EXCHANGE LOSS FOR THE YEAR	1	•		,
	BALANCE AS PER FINANCIAL POSITIONS	1,069,431,815,854.94	•	5,351,708,183.38	1,064,080,107,671.56
46	ACCUMULATED SURPLUSES/(DEFICITS)	ACTUAL 2021	ACTUAL 2020		
	BALC/D	44,528,861,063.08	50,255,926,992.93		
	SURPLUS/(DEFICIT) FOR YEAR	28,182,704,679.65	- 5,727,065,929.85		
	ADJUSTMENTS DURING YEAR				
	BALANCE AS PER FINANCIAL POSITIONS	72,711,565,742.73	44,528,861,063.08		

There was no significant change in the Asset in the financial positions during the year. The State is giving further disclosure in respect of:    In The Intungale Asset shown in the Asset in the financial positions during the year is the corresponding figure of the introduction of LongTerm Liabilities from the period covering 2001 to 2016 in Aggregate of NU28,102,866,670.89; This Represented the Longworm Lough State of NU28,102,866,670.89. This Represented the Longworm to State of Liabilities from the period covering 2001 to 2016 in Aggregate of NU28,102,866,670.89; This Represented of Asset shown in the 2016 TO 2022 Audited Financial Statement's framework of State Branch and the various State Agricultural programmes as well as other capital expenditures not budgeted for as Property, Plant and Equipment (PPEs) and have been included in the financial statements as intenged for as Property, Plant and Equipment (PPEs) and have been included in the financial statement number 34.    In Interduction of Liability to Certaal Based Vijezio as the web Billicon ham Micro coeffet to Pela State Government through-Micro, Small and Medium Ent which repayment its yet to commerce and an accuted interest of N16000,000,000 have been equivalized during the year and is treated as prior year adjustment in most cumber 31 for Property, Plant and Equipment schedules.    ASSET   Interduction of Liabilities from the following Contractors and Covernment Agencies:   ASSET	48	48 CHANGES IN ACCOUNTING POLICIES/DISLOSURE O	JRE OF SIGNIFICANT ACCOUNTING TREATMENT	REATMENT		
The Battern of Asset shown in the Asset in the financial positions during the year is the corresponding figure of the introduction of LongTorm Liabilities into the Statement of Asset shown in the Asset in the financial positions during this igane of over the next ten years base on GAAP Standards. The White Off have started in 2017 Accounting year and this will read in year 2018 0 2022 are expenditures treated as Research and development, software acquisition and the various State Agrications to Intengable Asset (from year 2018 0 2022) are expenditures treated as Research and development, software acquisition and the various State Agrication to the financial statement marber 34  ii. Introduction of Liability to Central Bank of Nigeria on the two Billion naira Micro credit to Delta State Government through-Micro, Small and Medium Ent vahie repayment is yet to commence and an accrued intenst of NiGot000,000 to the competer 2021 have corrected during the year.  The significant error on the Contractors arrears and MDAs for the year ended 31st december 2021 have corrected during the year and is treated as prior year adjust in note number 31 for Property, plant and Equipment Schedules.  SURPLUS ON REVALUATION OF PROPERTIES  FAIR VALUEMARKET VALUE  REVALUATION SURPLUS (DEPICIT)  SSIL767.196.543.77  REVALUTION SURPLUS AND MICROR TRANSACTIONS  There are no Related Party transactions during the year under review.  CONTIGENT LLABILITIES  The State has Condigent Liabilities from the following Contractors and Government Agencies:  1. AS 503.316,000.335  1. AS 543.316,000.305  1. Bastany Change Powers Solution Liabilities from the following Contractors and Government Agencies:  1. AS 603.316,000.335  1. AS 543.316,000.000  1. Bastany Change Power Solution Liabilities from the following Contractors and Government Agencies:  1. AG 604.316,000.335  1. AS 543.316,000.000  1. Bastany Change Surface Change But Agencies and Surface Change		There was no significant change in the accounting policy di	during the year. The State is giving furt	 her disclosure in respect	of:	
Longerne loan Figures of NLTSR, 10.2-896,670.89. The State is writing this ignue of over the next ten years base on GAAP Standards. The Write Off have started in 2017 Accounting year and this will end in year 2026. This figure is shown in the 2016 TO 2022 Audited Financial Standards. The Write Off have started in 2018 to 2022) are expenditures treated as Research and development, software acquisition and the various State Agricult programmes as well as other capital expenditures not budgeted for as Property, Plant and Equipment (PPEs) and have been included in the financial statement unmber 34 is in the note to the financial statement unmber 34 in the note to the financial statement unmber 34 in the note to the financial statement unmber 34 in the note to the financial statement unmber 34 in the note to the financial statement unmber 34 in the note to the financial statement unmber 34 in the note to the financial statement unmber 34 in the note to the financial statement unmber 34 in the note to the financial statement unmber 34 in the note to the financial statement and accurated interest of 18,000,000.00 have been capitalized during the year and is treated as prior year adjust in note number 31 for Property, plant and Equipment schedules.  SURPLUS ON REVALUATION OF PROPERTIES  FAIR VALUEMARKET VALUE  LESS: CARRYING AMOUNT (NBV)  SOLIS SOL			itions during the year is the corresponding rerino 2001 to 2016 in Agoregate of N128	figure of the introduction of 102, 896, 670, 89, This Renn	of LongTerm Liabilities	
i. Additions to Intangible Asset (from year 2026. This figure is shown in the 2016 TO 2022 Audited Financial Statement (PASSet & Liabilities).  i.b. Additions to Intangible Asset (from year 2018 to 2022) are expenditures treated as Research and development, software acquisition and the various State Agricult programmes as well as other capital expenditures not budgered for as Property, Plant and Equipment (PPEs) and have been included in the financial statements as instancent number 34  ii. Introduction of Liability to Central Bank of Nigeria on the two Billion naina Micro credit to Delta State Government through-Micro, Small and Medium Europayment is yet to commence and an accuract interest of N160,000,000 to Nave been capitalized during the year.  iii. The significant error on the formacian stratement and MDAs for the year ended 31st december 2021 have corrected during the year and is treated as prior year adjust in note number 31 for Property, plant and Equipment schedules.  SURPLUS ON REVALUATION OF PROPERTIES  FAIR VALUE/MARKET VALUE  FAIR VALUE/MARKET VALUE  RELATED PARITY TRANSACTIONS  There are no Related Party transactions during the year under review.  CONTIGENT LIABILITIES  The State has Contigent Liabilities from the following Contractors and Government Agencies:  1. AG GoldmustDon Domingo Water on Id-Performance Guarantee  1. AG GoldmustDon Domingo Water on Id-Performance Guarantee  1. AG STATED PARITY TRANSACTIONS  The Bastamy Chury Power Solution Led-Sterling Bank Guarantee  1. AG STATED PARITY TRANSACTIONS  1. AG GoldmustDon Domingo Water on Id-Performance Guarantee  1. AG STATED PARITY TRANSACTIONS  1. AG STATED PARITY TRANSACT		Longterm loan Figures of N128,102,896,670.89 .The State is wi	writing this figure off over the next ten year	s base on GAAP Standard	s. The Write Off have started	
i.b. Additions to Intangible Asset (from year 2018 to 2022) are expenditures treated as Research and development, software acquisition and the various State Agricult programmes as well as other capital expenditures not budgeted for as Property, Plant and Equipment (PPEs) and have been included in the financial statement number 34  ii. Introduction of Liability to Central Bank of Nigeria on the two Billion naira Micro credit to Delta State Government through-Micro, Small and Medium Ent. which repayment is yet to commence and an accrued interest of N160,000,000 have been capitalized during the year.  iii. The significant end on the Contractors are and MDAs for the year ended 31st december 2021 have corrected during the year and is treated as prior year adjust to more number 31 for Property, plant and Equipment schedules.  SURPLUS ON REVAILORION OF PROPERTIES  SURPLUS ON REVAILORION OF PROPERTIES  FARR VALUE MARKET VALUE  FARR VALUE MA		in 2017 Accounting year and this will end in year 2026. This fi	figure is shown in the 2016 TO 2022 Audi	ed Financial Statement(st	atement of Asset & Liabilities	Ċ
programmes as well as other capital expenditures not budgeted for as Property, Plant and Equipment (PPEs) and have been included in the financial statement number 34 ii. Introduction of Liability to Central Bank of Nigeria on the two Billion naira Micro credit to Delta State Government through-Micro, Small and Medium Ent whic repayment is yet to commence and an accrued interest of NI f60,000,000,00 have been capitalized during the year and is treated as prior year adjust in note number 31 for Property, plant and Equipment schedules.  SURPLUS ON REVALUATION OF PROPERTIES  FAIR VALUEMARKET VALUE  I.O41,428,681,379,14  IESS: CARRYING AMOUNT (NBV)  SO,601,484,835,38  REVALUATION SURPLUS/OEFICIT)  SO,601,484,835,38  There are no Related Party transactions during the year under review.  CONTIGENT LIABILITIES  The State has Contigent Liabilities from the following Contractors and Government Agencies:  1. AG Goldmus/Down Domingo Water co. Itd-Performance Guarantee  1. AG Goldmus/Down Solution Lud-Stering Bank Guarantee  1. G,677,626,908,35  1. Bastany Chury Power Solution Lud-Stering Bank Guarantee  1. G,677,626,908,35  Total		i.b. Additions to Intangible Asset (from year 2018 to 2022) are	expenditures treated as Research and devi	slopment, software acquisi	tion and the various State Agr	icultural
shown in the note to the financial statement number 34 ii. Introduction of Liability to Central Bank of Nigeria on the two Billion naira Micro credit to Delta State Government through-Micro, Small and Medium Ent whicrophyment is yet to commence and an accrued interest of N160,000,000000 have been capitalized during the year.  iii. The significant error on the Contractors arrears and MDAs for the year ended 31st december 2021 have corrected during the year and is treated as prior year adjust in note number 31 for Property, plant and Equipment schedules.  SURPLUS ON REVALUATION OF PROPERTIES  FAIR VALUEMARKET VALUE  FAIR VALUEMARKET VALUEMARKET VALUEMAR SALE HAS CONTIGENT LIABILITIES  FAIR VALUEMARKET VALUEMARKET VALUEMAR SALE HAS CONTIGENT LIABILITIES  FAIR VALUEMARKET VALUEMAR SALE HAS CONTIGENT LIABILITIES  FAIR VAL		programmes as well as other capital expenditures not budgeted	d for as Property, Plant and Equipment (PF	Es) and have been include	ed in the financial statements	s intangible assets
ii. Introduction of Liability to Central Bank of Nigeria on the two Billion naira Micro credit to Delta State Government through-Micro, Small and Medium Ent whice repayment is yet to commence and an accrued interest of N160,000,000 000 have been capitalized during the year.  iii. The significant error on the Contractors arrears and MDAs for the year ended 31st december 2021 have corrected during the year.  iii. The significant error on the Contractors arrears and MDAs for the year ended 31st december 2021 have corrected during the year and is treated as prior year adjust in not number 31 for Property, plant and Equipment schedules.  SURPLUS ON REVALUATION OF PROPERTIES  FAIR VALUEMARKET VALUE  FAIR VALUEMARKET VALUEMARKET VALUE  FAIR VALUEMARKET VALUEM		shown in the note to the financial statement number 34				
repayment is yet to commence and an accrued interest of N160,000,000 have been capitalized during the year.           iii. The significant error on the Contractors arrears and MDAs for the year ended 31st december 2021 have corrected during the year and is treated as prior year adjust in note number 31 for Property, plant and Equipment schedules.           SURPLUS ON REVALUATION OF PROPERTIES           FAIR VALUE/MARKET VALUE         I.Ost, 42x, 681, 379,14         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		ii. Introduction of Liability to Central Bank of Nigeria on the tv	two Billion naira Micro credit to Delta Sta	e Government through-Mi	icro, Small and Medium Ent	which
HAIR VALUE/MARKET VALUE         PPE         INVESTMENT         PROPERTY         INTANGBLE ASSETS           FAIR VALUE/MARKET VALUE         1,041,428,681,370,14         -         -         -         -           REVALUATION SURPLUS/(DEFICIT)         80,661,484,835,38         -         -         -         -           REVALUATION SURPLUS/(DEFICIT)         951,767,196,543,77         -         -         -         -           RELATED PARTY TRANSACTIONS         RELATED PARTY TRANSACTIONS         -         -         -         -         -           There are no Related Party transactions during the year under review.         CONTIGENT LIABILITIES         4,549,316,905,33         4,549,316,905,33           The State has Contigent Liabilities from the following Contractors and Government Agencies:         1,2,128,310,000,00         13,475,900,000           Bastamy Chury Power Solution Lid-Sterling Bank Guarantee         16,677,626,905,35         18,025,216,905,35           Total		repayment is yet to commence and an accrued interest of N160,	0,000,000.00 have been capitalized during	the year.		
In note number 31 for Property, plant and Equipment schedules.   SURPLUS ON REVALUATION OF PROPERTIES   FAIR VALUE		iii. The signifcant error on the Contractors arrears and MDAs fo	or the year ended 31st december 2021 hav	e corrected during the year	and is treated as prior year ad	justment
SURPLUS ON REVALUATION OF PROPERTIES         PPE         INVESTMENT PROPERTY         INVESTMENT PROPERTY         INTANCIBLE ASSETS           FAIR VALUE/MARKET VALUE         1,041,428,681,379,14         -         -         -         -           LESS: CARRYING AMOUNT (NBV)         89,661,484,835,38         -         -         -         -           REVALUATION SURPLUS/(DEFICIT)         951,767,196,543,77         -         -         -         -           RELATED PARTY TRANSACTIONS         RELATED PARTY TRANSACTIONS         There are no Related Party transactions during the year under review.         2022         2021           There are no Related Party transactions during the year under review.         CONTIGENT LIABILITIES         4,549,316,905,35         4,549,316,905,35           The State has Contigent Liabilities from the following Contractors and Government Agencies:         4,549,316,905,35         4,549,316,905,35           1. AG Goldstrus/Don Domingo Water co. Id-Performance Guarantee         12,128,310,000.00         13,475,900,000.00           2. Bastany Chury Power Solution Lid-Sterling Bank Guarantee         16,677,626,905,35         18,025,216,905,35           3. Total         16,677,626,905,35         18,025,216,905,35		in note number 31 for Property, plant and Equipment schedules.	Ś			
PPE   INVESTMENT   INVESTMENT   INVESTMENT   INTANGIBLE ASSETS     FAIR VALUEMARKET VALUE   1.041.428.681.379.14	49					
FAIR VALUE/MARKET VALUE   1,041,428,681,379.14					INTANGIBLE ASSETS	TOTAL
ESS: CARRYING AMOUNT (NBV)		FAIR VALUE/MARKET VALUE	1,041,428,681,379.14	1	1	1,041,428,681,379.14
REVALUATION SURPLUS/(DEFICIT)   951,767,196,543.77   -   -   -     -		LESS: CARRYING AMOUNT (NBV)		1	1	89,661,484,835.38
RELATED PARTY TRANSACTIONS         There are no Related Party transactions during the year under review.         CONTIGENT LIABILITIES         CONTIGENT Liabilities from the following Contractors and Government Agencies:         The State has Contigent Liabilities from the following Contractors and Government Agencies:         1. AG Goldfrust/Don Domingo Water co. Itd-Performance Guarantee       4,549,316,905.35         2. Bastany Chury Power Solution Ltd-Sterling Bank Guarantee       12,128,310,000.00         1 Goldfrust/Don Domingo Water co. Itd-Performance Guarantee       16,677,626,905.35		REVALUATION SURPLUS/(DEFICIT)		1	•	951,767,196,543.77
There are no Related Party transactions during the year under review.  CONTIGENT LIABILITIES  The State has Contigent Liabilities from the following Contractors and Government Agencies:  1. AG Goldtrust/Don Domingo Water co. Itd-Performance Guarantee  2. Bastany Chury Power Solution Ltd-Sterling Bank Guarantee  Total  16,677,626,905.35  18	20					
CONTIGENT LIABILITIES  The State has Contigent Liabilities from the following Contractors and Government Agencies:  1. AG Goldtrust/Don Domingo Water co. ltd-Performance Guarantee  2. Bastany Chury Power Solution Ltd-Sterling Bank Guarantee  Total  1. AG Goldtrust/Don Domingo Water co. ltd-Performance Guarantee  1. AG Goldtrust/Don Domingo Water Co. ltd-		There are no Related Party transactions during the year under re	eview.			
rantee 4,549,316,905.35	51			2022	2021	
rantee 4,549,316,905.35			ntractors and Government Agencies:			
12,128,310,000.00 16,677,626,905.35		1. AG Goldtrust/Don Domingo Water co. ltd-Performance Guar	arantee	4,549,316,905.35		
16,677,626,905.35		2. Bastany Chury Power Solution Ltd-Sterling Bank Guarantee		12,128,310,000.00		
		Total		16,677,626,905.35		

# NOTES TO STATEMENT NO.3 CONSOLIDATED CASHFLOW STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2022

	I ON THE LEGIN ENDED SIST DECEMBER, 2022	-	
		2022	2021
52	STATUTORY ALLOCATIONS:	ACTUAL	ACTUAL
	NET STATUTORY	17,043,371,451.80	18,660,237,088.98
	FAAC DEDUCTION @ SOURCE CREDITED TO ZENITH FAAC ACCOUNT	2,700,923,949.48	2,279,910,681.24
	MINERAL REVENUE	395,170,542,221.77	193,730,967,892.47
	ECOLOGICAL FUNDS	562,826,593.43	
	SOLID MINERALS & OTHERS FAAC REVENUE	4,986,580,969.66	
	FGN TAX REFUND RECEIVED	1	7,117,888,912.78
	AS PER CASHFLOW STATEMENTS	420,464,245,186.14	221,789,004,575.47
53	VALUE ADDED TAX: AS IN COLUMN E"SHARE OF STATUTORY ALLOCATION	29,992,454,338.77	24,447,074,360.92
54	TAX REVENUE:		
	Personal Taxes (PAYE)	58,940,409,428.79	59,824,057,324.12
	Personal Income Tax (Self Employed Persons)	4,783,397,493.45	525,686,281.37
	Tax Audit and Investigation (Personal Income Taxes & Others)	21,334,965.10	1,006,399,777,79
	Penalty For Offences & Interest Sales Tax (Arrears)	580,298.90	4,161,000.00
	Lottery TaxLicence Property Tax Reimbursement of Tax on Dividends	5,240,000.00 239,788,599.83 100,000.00	328,520.04

	Capital Gain Taxes	2,696,699.68	48,469,178.83
	Withholding Tax Consultancy	9,725,326,530.38	4,964,684,128.98
	Cattle tax	2,030,558.78	12,782,380.22
	Pools Betting tax	00.000,009	10,686,680.00
	AS PER CASHFLOW STATEMENTS	74,140,253,852.86	66,397,255,271.35
55	NON TAX REVENUE:	2022	2021
	AS IN SUPPLEMENTARY NOTE 2 ABOVE SUMMARY OF NON TAX REVENUE:	5,734,876,364.39	5,181,223,317.06
	AS PER CASHFLOW STATEMENTS	5,734,876,364.39	5,181,223,317.06
56	INTEREST EARNED AS PER CASHFLOW STATEMENTS	249,866.18	•
57	AIDS AND GRANTS:		
	SFTAS GRANT	4,154,635,000.00	3,441,320,000.00
	AS PER CASHFLOW STATEMENTS	4,154,635,000.00	3,441,320,000.00
28	OTHER REVENUES: Refund of Unclaimed Salaries Miscellanous income Higher Institution Revenue Hospital Management Board Revenue	363,957,197.07	751,471,397.60 479,304,913.98 6,943,803,333.84 745,756,176.16
	AS PER CASHFLOW STATEMENTS	363,957,197.07	8,920,335,821.58

29	SALARIES AND WAGES:		
	January payroll bank upload	7,747,821,967.07	7,351,254,131.20
	February payroll bank upload	7,654,821,347.82	7,121,161,391.62
	March payroll bank upload	7,536,730,397.21	7,584,169,698.09
	April payroll bank upload	7,647,786,960.69	7,219,550,326.87
	May payroll bank upload	7,676,722,789.60	7,540,959,015.68
	June payroll bank upload	7,660,657,749.55	7,159,433,686.13
	July payroll bank upload	8,103,876,664.81	7,324,704,529.78
	August payroll bank upload	8,268,573,619.51	7,499,935,947.38
	September payroll bank upload	8,077,335,850.37	7,378,249,286.18
	October payroll bank upload	8,260,355,823.50	7,604,691,051.38
	November payroll bank upload	8,040,466,211.75	7,471,580,135.57
	December payroll bank upload	8,392,061,770.21	7,488,611,291.65
	Adjustment of Difference between payroll and Bank		1,234,258,370.89
	AS PER CASHFLOW STATEMENTS	95,067,211,152.09	89,978,558,862.42
09	SOCIAL BENEFITS:		
	Gratuity	265,028,748.83	609,514,781.82
	Pensions (Regular old scheme)	5,150,544,147.04	5,130,199,200.18
	Pensions (past service) acct with CBN	1	3,600,000,000.00
	AS PER CASHFLOW STATEMENTS	5,415,572,895.87	9,339,713,982.00
61	SOCIAL CONTRIBUTIONS		
	Pension (10% Government Contribution)	4,325,351,192.82	4,450,203,339.22
	Contributory Health scheme(10% GOVT)		1,175,018,136.02
	State Strategic Health Development Plan	2,365,220,707.73	133,734,919.68
	Social Security Programme	5,364,071,587.48	1,260,696,350.43
	Welfare Packages( for Widows)	87,415,350.00	486,814,804.00

	Community Based Projects Entrepreneurship Development Programme Stipends to Health care workers (on COVID 19) culture/festival and carnivals		118,506,095.40 758,645,625.00 208,980,266.16 749,200.00
	AS PER CASHFLOW STATEMENTS	12,142,058,838.03	8,593,348,735.91
62	OVERHEAD COSTS(BY NATURE): Transport and Travelling	4,438,571,656.35	3,647,492,483.36
	Ountes Material and Supplies	752,903,534.10	982,408,103.93
	Maintenance Services General	3,367,354,120.36	2,922,127,258.04
	Training	1,537,326,710.14	2,073,041,962.93
	Other Services General	21,434,021,952.64	19,219,296,472.25
	Consulting and Professional Services General	21,478,083,970.44	11,747,885,397.19
	Fuel and Lubricant General	341,395,653.66	2,029,188,532.54
	Financial General	2,738,091,679.19	2,127,283,865.75
	Miscellaneous General	25,040,026,878.09	23,085,485,728.68
	Regular MDAs Subvention and Grant(see Exp Control summ)	18,919,279,881.37	
	Running of Higher Institution	•	6,774,625,201.80
	Running of State Hospitals		745,756,176.16
	AS PER CASHFLOW STATEMENTS	100,323,546,543.31	75,897,642,159.08
63	GRANTS AND CONTRIBUTIONS: GRANT TO LG -10% SHARE IGR TO LOCAL GOVERNMENT	10,440,692,223.49	4,003,187,338.41
	LOCAL GOVERNMENT	127,635,415.92	116,999,131.92
	а	11,664,787,930.73	9,594,471,992.35
	RELEASES TO AUTONOMEOUS MDAs	2,808,128,053.50	1
	AS PER CASHELOW STATEMENTS	25 041 243 623 64	13 714 658 462 68
		10,040,044,140,04	0,10,100,101.00

64	PUBLIC DEBT CHARGES: CBN SALARY BAILOUT EXCESS CRUDE ZENITH BRIDGE LOAN FGN BUDGET SUPPORT FUNDS FIRST BANK BRIDGE LOAN ZENITH BRIDGE LOAN ZENITH TERM LOAN 30BILLION ZENITH TERM LOAN 20BILLION ZENITH TERM LOAN 12BILLION	813,726,488.96 387,357,168.62 757,678,843.71 831,780,821.92 1,663,220,621.41 505,524,685.35 403,333,333.33	422,124,772.88 240,772,252.08 758,597,957.64 862,166,842.18
	FIRST BANK SDG LOAN GLOBUS BANK SUBEB LOAN GLOBUS BANK MATCHING GRANT SUBEB 2022/2023 ZENITH BANK (FEDERAL GOVT BRIDGE LOAN ABURA) POLARIS BANK (FEDERAL GOVT BRIDGE LOAN ABURA)	33,475,300.78 52,989,176.84 30,561,097.32 412,909,976.08 408,229,629.78	ı
	AS PER CASHFLOW STATEMENTS	6,300,787,144.10	2,283,661,824.78
65	TRANSFER TO OTHER GOVERNMENT ENTITIES: COMMISSION (DESOPADEC)	44,870,665,649.58	25,800,000,000.00
	AS PER CASHFLOW STATEMENTS	44,870,665,649.58	25,800,000,000.00
99	INVENTORY: STATIONARY(BULK PURCHASE)	12,968,028.25	47,551,809.53
	AS PER CASHFLOW STATEMENTS	12,968,028.25	47,551,809.53
29	Dividends Received UBA INVESTMENT ACCT	106,809,738.73	95,471,103.82

	ECO BANK PLC (NGN) INVESTMENT ACCOUNTS	801,804,965.67	73,540,418.04
	AS PER CASHFLOW STATEMENTS	908,614,704.40	169,267,057.35
89	Prepayment (Property Plant,Equipment and Intangible Assets) Advance Payment Guarantee(APG):		
			3,992,734,582.17
	BUILDINGS - SCHOOL	5,825,380,277.95	7,256,696,650.43
	ROADS & BRIDGES	16,761,546,728.87	2,571,859,275.30
	HARBOURS/ SEA PORTS		49,258,417.20
	ZOOS, PARKS & RESERVES	ı	919,027,222.77
	ELECTRICITY DISTRIBUTION	1	141,774,261.95
	MOTOR VEHICLES	ı	412,750,000.00
	FURNITURE AND FITTINGS	324,684,510.54	
	OVERHEAD	581,416,417.19	
	AS PER CASHFLOW STATEMENTS	23,493,027,934.55	15,344,100,409.82
;			
69.a	Furchase/ Construction of PPE:	1 066 870 000 00	319 850 000 00
		000000000000000000000000000000000000000	)
	BUILDING	74,977,747,312.72	35,017,546,916.91
	INFRASTRUCTURE	86,521,085,867.05	64,928,001,622.62
	PLANT&MACHINERY	149,881,711.98	3,767,564,005.16
	TRANS. EQUIP	12,734,454,834.52	2,412,457,477.34
	OFFICE EQUIP	863,435,593.85	569,911,537.33
	FURN.&FITTING	2,879,068,711.36	283,697,508.97
	TOTAL BBE EOB THE VEAR	179 192 544 031 48	107 299 029 068 33
		1, 0, 102,044,001.40	101,533,023,000.33
69.b	Purchase/ Construction of PPE:(APG FOR YEAR 2022) PPE APG	- 23,493,027,934.55	
	AS PER CASHFLOW STATEMENTS	155,699,516,096.93	107,299,029,068.33

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Purchase of Intangible Assets: Research and Developments	8,120,255,947.97	5,263,508,454.91
AS PER CASHFLOW STATEMENTS	8,120,255,947.97	5,263,508,454.91
Acquisition of Investments:	z	z
Quoted investment unQuoted investment	20,304,520,000.00	
AS PER CASHFLOW STATEMENTS	20,304,520,000.00	
PROCEEDS FROM EXTERNAL LOANS	z	z
Newmap Projects DTS LIFE-NIGER DELTA PROJECTS FUND	1 1	114,900,000.00 599,500,000.00
AS PER CASHFLOW STATEMENTS	•	714,400,000.00
PROCEEDS FROM INTERNAL LOANS	z	z
BANK(SUNDRIES)		00.000,000,009
FIRST BANK BRIDGE LOAN		3,000,000,000.00
ZENITH BRIDGE LOAN		38,000,000,000.00
FGN BRIDGE LOAN	15,035,902,285.70	3,007,180,457.14
ZENITH TERM LOAN 30BILLION	30,000,000,000.00	
ZENITH TERM LOAN N20BILLION	20,000,000,000.00	
ZENITH TERM LOAN N12BILLION	12,000,000,000.00	
_	1,204,452,353.76	
GLOBUS BANK MATCHING GRANT SUBEB 2021/2022	946,646,664.48	
ZENITH FEDERAL GOVERNMENT (ABURA)	5,000,000,000.00	
FIDELITY INVESTMENT LOAN	20,000,000,000.00	
FIRST BANK BRIDGE LOAN	10,000,000,000.00	
PREMIUM TRUST BANK BRIDGE LOAN	17,780,000,000.00	
POLARIS ABURA BRIDGE LOAN	5,000,000,000.00	
AS PER CASHFLOW STATEMENTS	136,967,001,303.94	44,607,180,457.14
		,

# **AS PER CASHF**

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4	REPAYMENTS OF EXTERNAL LOANS Newmap Projects	Z	N 3,807,406,401.04
	AS PER CASHFLOW STATEMENTS		3,807,406,401.04
75.a	REPAYMENTS OF INTERNAL LOANS CBN SALARY BAILOUT CBN SALARY BAILOUT CBN CAPEX ZENITH BRIDGE LOAN ZENITH AGRIC LOAN (NEW) FGN BUDGET SUPPORT FUNDS FIRST BANK LOAN UNITY BANK LOAN WRITTEN OFF ZENITH TERM LOAN WRITTEN OFF ZENITH TERM LOAN N20BILLION ZENITH TERM LOAN N12BILLION GLOBUS BANK MATCHING GRANT SUBEB 2022/2023 FIDELITY SDG LOAN GLOBUS BANK SUBEB LOAN GLOBUS BANK SUBEB LOAN FIRST BANK BRIDGE LOAN POLARIS ABURA BRIDGE LOAN	367,088,195.46 1,132,752,116.38 20,000,000,000.00 3,000,000,000.00 12,000,000,000.00 187,835,119.93 443,785,655.22 746,134,810.34 1,645,136,062.51 6,700,000,000.00	168,282,559.34 519,282,390.42 18,000,000,000.00 2,000,000,000.00 67,281,864.32 3,000,000,000.00 1,073,065,565.80
	AS PER CASHFLOW STATEMENTS	67,869,762,824.41	24,827,912,379.88
75.b	PAYMENT TO CREDITORS: PENSIONS & GRATUITY ARREARS (PAST SERVICE) CONTRACTORS OUTSTANDING MDAS ARREARS UNREMITTED TAX TO BIRS/FIRS	11,800,000,000.00 83,670,433,780.82 2,617,230,648.01 637,419,474.16	ı
	AS PER CASHFLOW STATEMENTS	97,450,244,954.67	
75.C	REVOLVING LOANS AND ADVANCES PUBLIC OFFICER VEHICLE LOAN SCHEME-CIVIL SERVANT PUBLIC OFFICER VEHICLE LOAN SCHEME-LEGAL OFFICERS	100,000,000.00	
	AS PER CASHFLOW STATEMENTS	130,000,000.00	

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE MOFI INVESTMENTS PORTFOLIO

78 FOR THE YEAR ENDED 31ST DECEMBER, 2022	BER, 2022					
Z	,	2022		2021		
	H O L D I N G B/FWD	CORRENT HOLDING KT  VALAU  E	TOTAL COST	CURRENT HOLDING	COST/MKT VALAUE	TOTAL COST
OUOTED COMPANIES						
1 Afribank Nig. Plc		1,333,332.00	00.999,999	1,333,332.00	2.00	00'999'999
2 Aiico Insurance plc.		11,089,307.00 5.56	τ.	11,089,307.00	5.56	1,993,110.00
3 African Petroluem plc				12,500.00	2.00	6,250.00
4 Asaba Textile Mill plc	8,748,000.00	17,496,000.00	8,748,000.00	17,496,000.00		8,748,000.00
5 Ashaka Cement plc	1,105,074.00	390,490.00	1,851.00	390,490.00	49.74	7,851.00
6 Cadbury Nig, plc	509,668.00	509,668.00 2.67	191,125.50	209,668.00	2.67	191,125.50
7 Beta Glass Company Nig. Plc	20,018,699.00	22,518,699.00	9,872,597.50	22,518,699.00	2.28	9,872,597.50
8 Dunlop Nigeria plc	22,500.00	22,500.00	11,250.00	22,500.00	2.00	11,250.00
9 First Bank of Nigeria plc	6,589,396.00	7,089,396.00	17,817,730.00	7,089,396.00	0.40	17,817,730.00
10  Flour Mills plc	218,611.00	441,853.00 4.30	102,704.00	441,853.00	4.30	102,704.00
11 Guinness Nigeria plc		2,467,228.00	3 2,187,812.50	2,467,228.00	1.13	2,187,812.50
12 B.O.C. Gases plc		765.00	- (	765.00	765.00	•
13 IMB International Bank plc		112,233.00 0.33	336,216.50	112,233.00	0.33	336,216.50
14 Unilever Nigeria plc		897,300.00	162,048.00	897,300.00	5.54	162,048.00
15 Mobil oil Nig. Plc	19,873.00	122,885.00 3.12	39,323.50	122,885.00	3.12	39,323.50
16 Nigerian Breweries plc		2,022,538.00 11.31	178,871.00	2,022,538.00	11.31	178,871.00
17 Nigerian Bottling Co plc		1,618,118.00	606,794.50	1,618,118.00	2.67	606,794.50
18 Nestle Foods plc		98,344.00	3 45,623.50	98,344.00	2.16	45,623.50
19 Unity Bank Plc (New Nig Bank)		165,000,000.00 0.28	3 595,088,610.00	165,000,000.00	0.28	595,088,610.00
20 Niger Insurance CO plc	840,000.00	840,000.00 3.43		840,000.00	3.43	245,000.00
21 The Okomu Oil Palm Plc	1,483,493.00	3,907,384.00	3 2,828,692.00	3,907,384.00	1.38	2,828,692.00
22 R.T Briscoe Nigeria PIc		329,061.00 3.60		329,061.00	3.60	91,406.00
23 Savannah Bank of Nig. Plc		150,000.00	75,000.00	150,000.00	2.00	75,000.00
24 Chevron (Taxaco Nigeria plc)		63,239.00 2.40	26,391.50	63,239.00	2.40	26,391.50
25 TotalFinaElf Nig. Plc		82,705.00 0.02		82,705.00	0.02	4,135,250.00
26 Union Bank of Nigeria plc		4,533,176.00 0.27	17,060,217.40	4,533,176.00	0.27	17,060,217.40
27 Oando (Unipetrol Nigeria plc)		54,166.00 3.05		54,166.00	3.05	17,752.50
28 West African Portland Cement plc	262,748.00	1,438,099.00 3.33	432,274.50	1,438,099.00	3.33	432,274.50
29 D.N. Meyer Plc		230.00	115.00	230.00	2.00	115.00
30 Royal Exchange Plc		50,954.00	25,477.00	50,954.00	2.00	25,477.00
31 K. Chellarams				484,022.00	2.00	242,011.00
32 Oceanic Bank Plc		537,012,803.00 2.00	268,506,402.00	537,012,803.00	2.00	268,506,402.00

33 UBA (STB)	19,156,409.00	34,840,618.00	0.25	137,015,200.00	34,840,618.00	0.25	137,015,200.00
34 Standard Trust Assurance (STACO)	73,333,332.00	73,333,332.00	1.47	49,999,995.00	73,333,332.00	1.47	49,999,995.00
35 Japaul Oil & Maritime		6,408,213.00	0.26	24,894,888.29	6,408,213.00	0.26	24,894,888.29
36 First Inland Bank		112,283.00	2.00	56,141.05	112,283.00	2.00	56,141.05
37 Zenith bank Plc	275,000.00		1.00	275,000.00		1.00	275,000.00
38 Access Bank Plc	1,300,000.00		1.00	1,300,000.00		1.00	1,300,000.00
39 Transcorp	5,008,697.00		1.00	5,008,697.00		1.00	5,008,697.00
40 HTF2	33,206,157.00		1.00	33,206,157.00		1.00	33,206,157.00
TOTAL QUOTED	Q			1,183,504,650.74			1,183,504,650.74
UNQUOTED COMPANIES					_		
1 Bendel steel		70,000,000.00	1.00	70,000,000.00	70,000,000.00	1.00	70,000,000.00
2 Bendel Glass Coy.		315,000.00	2.01	157,000.00	315,000.00	2.01	157,000.00
3 Delta Trust Mortgage Finance		1,000,000,000.00	1.00	1,150,000,000.00	1,000,000,000.00	1.00	1,000,000,000.00
4 Delta Electric Power Ltd		100,000,000.00	1.00	100,000,000.00	100,000,000.00	1.00	100,000,000.00
5 Delta State Investment Trust Co. Plc		50,000,000.00	1.00	50,000,000.00	50,000,000.00	1.00	50,000,000.00
6 UIDC Plc		90,420,000.00	1.00	90,420,000.00	90,420,000.00	1.00	90,420,000.00
7 UIDC Securities PIc		100,000,000.00	1.00	100,000,000.00	100,000,000.00	1.00	100,000,000.00
8 Delta Transport Service LTD				288,000,000.00			288,000,000.00
9 Grand HotelsLTD		20,000,000.00	1.00	20,000,000.00	20,000,000.00	1.00	20,000,000.00
10 Mother cat overseas Ltd		205,000.00	0.001	205,000,000.00	205,000.00	0.001	205,000,000.00
11 Niger construction coy Ltd		5,125,000.00	2.50	2,050,000.00	5,125,000.00	2.50	2,050,000.00
12 Nigeria National Fish Coy, Ltd		630,000.00	1.00	630,000.00	630,000.00	1.00	630,000.00
13 Oil Palm Coy Ltd Ajagbodudu		200,000.00	1.00	500,000.00	200,000.00	1.00	500,000.00
		333,000,000.00	2.22	150,000,000.00	333,000,000.00	2.22	150,000,000.00
15 Pedrochi & Coy Ltd		1,163,800.00	1.48	784,800.00	1,163,800.00	1.48	784,800.00
16 Urban Devt bank Ltd		5,161,290.00	1.00	5,161,290.00	5,161,290.00	1.00	5,161,290.00
17 Utagba Unor Rubber Estate Ltd		17,215,625.00	1.00	17,215,625.00	17,215,625.00	1.00	17,215,625.00
18 Mid Western Oil & Gas Ltd		10,000,000.00	0.20	50,000,000.00	10,000,000.00	0.20	50,000,000.00
19 African Timber & Plywood		00.000,000,606	1.00	00.000,000,606	00.000,000,606	1.00	00.000,000,606
20 HANS GREMLIN		32,579,395.00	0.21	150,000,000.00	32,579,395.00	0.21	150,000,000.00
21 84 SHOPS AT ABUJA				30,000,000.00			30,000,000.00
22 Cassava Processing Industry			-	200,000,000.00		-	200,000,000.00
23 OAN Port Services (10% Stake) 2006	9			45.000.000.00			45,000,000.00
24 Resort)			•	750,000,000.00		•	750,000,000.00
25 South Beach Co Ltd		85,714,285.00	0.57	150,000,000.00	85,714,285.00	0.57	150,000,000.00
26 OFN-Delta Farms Ltd		20,000,000.00	90.0	778,600,000.00	50,000,000.00	90.0	778,600,000.00
27 Warri Industrial Park Ltd		800,000.00	0.00	691,144,301.93	800,000.00	0.00	691,144,301.93

28	HOUSING PROJECT @UGBOLO		00.666,669	•	128,000,000.00	00.666,669		128,000,000.00
29	DTSG INVESTMENT IN TRANSCORP UGHELLI POWER LTD (PLACEEMNT OFFER)				1,384,425,000.00			1,384,425,000.00
30	EURAFIC POWER LTD (SAPELE POWER DP/C (INVESTMENT CONFIRMATION & PAYMENT) 5% SHARES (\$15,000,000))				2,400,000,000.00			2,400,000,000.00
31	MINISTRY OF FINANCE INCORPORATION, DELTA INVESTMENT IN BENIN ELECTRICITY DISTRICT COMPANY PLC				785,344,582.50			785,344,582.50
32	CASSAVA STARCH MILL AT UZERE IN ISOKO				3,000,000.00			3,000,000.00
33	RECAPITALIZATION FOR DELTA TRUST MORTGAGE FINANCE LTD				2,500,000,000.00			2,500,000,000.00
34	5% SHORELINE OIL		20,000,000.00	0.02	1,320,000,000.00	20,000,000.00	0.02	1,320,000,000.00
35	UZERE CASSAVA MILL				156,900,000.00			156,900,000.00
36	ADDITION IN YEAR 2017 (Audited)				326,130,534.18			326,130,534.18
37	DELTA GLASS CO. LTD	ADDITION 2020	315,000.00	1.00	315,000.00	315,000.00	1.00	315,000.00
38	THE INFRASTRUCTURE BANK LTD	ADDITION 2020	5,116,190.00	0.99	5,161,290.00	5,116,190.00	0.99	5,161,290.00
66	VIGEO POWER LTD (BEDC)	ADDITION 2020	1,250,000.00	0.00	788,899,500.00	1,250,000.00	0.00	788,899,500.00
04	ASABA MALL DEV. COY LTD	ADDITION 2020 ADDITION 2020	500,000.00			500,000.00		
42	UTME FLOATING GAS LTD	5% HOLDINGS	20,000,000,000.00	1.00	20,000,000,000.00			
43	AUTO KEKE ASSEMBLY PLANT (Investment consulting cost)				154,520,000.00			
	TOTAL UNQUOTED				35,956,358,923.61		1	15,651,838,923.61
	GRAND TOTAL				37,139,863,574.35			16,835,343,574.35

# GOVERNMENT OF DELTA STATE PERSONNEL COST SCHEDULES (MONTHLY) FOR THE YEAR ENDED 31ST DECEMBER 2022

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	ADMINISTRATIVE SECTOR													
S/N ADMIN CODE ECON FUNCTIONS	FUNCTIONS MINISTRIES/PARASTATALS	JAN	FEB	MAR	APR	MAY	NOr	10ľ	AUG	SEPT	DCT	NOV	DEC	TOTAL
1 010500100100 21010101 70131	HEAD OF SERVICE	28,189,715.78	27,906,245.89	27,143,565.14	27,251,638.17	26,536,727.83	26,665,155.89	26,907,011.71	27,239,753.29	27,266,678.97	26,954,598.46	26,967,149.36	27,419,680.32	326,447,920.81
2 010500100100 21010101 70131	DIR LOCAL GOVT	10,528,145.61	10,645,941.87	10,353,148.85	10,447,162.45	10,986,667.43	10,944,668.21	11,010,277.00	10,930,785.71	10,975,825.67	11,475,064.26	11,410,764.25	11,349,672.76	131,058,124.07
3 010500100100 21010101 70131	CIVIL SERVANT(POSTED TO HOS DFFICE)	FFICE) -									157,120.15			157,120.15
4 011100100100 21010101 70111	GOVT HOUSE & PROTOCOL	75,848,858.28	77,045,664.16	76,152,985.48	74,647,783.50	75,915,664.65	74,485,020.59	74,579,118.35	75,229,134.55	74,630,078.16	73,886,948.06	73,135,784.90	72,806,246.60	898,363,287.28
5 011100100200 21010101 70111	DEPUTY GOV OFFICE	13,869,729.33	14,051,702.47	14,365,123.61	14,408,852.79	14,386,511.68	14,467,565.12	15,486,069.49	15,582,960.44	15,856,115.65	15,578,684.52	15,694,308.12	15,784,643.14	179,532,266.36
	Dept of State Emergency M	4,030,405.20	4,116,331.03	4,053,416.72	4,053,416.72	4,053,416.72	4,058,092.94	4,022,137.24	4,214,491.30	4,214,491.30	4,214,491.30	4,221,760.02	4,224,289.95	49,476,740.44
	ASABA AIRPORT	3,367,150.70	2,947,433.51	2,873,271.77	2,791,738.36	2,716,847.61	2,716,847.61	2,797,673.38	2,640,040.17	2,480,699.95	2,378,794.98	2,279,421.69	2,284,921.93	32,274,841.66
8 011101800100 21010101 70111	DELTA PROPERTY DEV AGENCY	3,739,675.99	3,929,525.48	3,741,525.85	3,736,755.85	4,662,865.23	4,093,971.23	4,126,870.77	4,126,870.77	4,126,870.77	4,126,870.77	4,144,751.26	4,030,240.37	48,586,794.34
9 011102200100 21010101 70111	NDDC/BRACES COMM(NAAS)	1,192,734.81	1,192,734.81	1,207,500.63	1,207,500.63	1,207,500.63	1,207,500.63	1,010,869.97	942,707.02	942,707.02	942,707.02	944,851.59	944,851.59	12,944,166.35
011102400100 21010101	DSTATE WARD LIASON OFFICERS	41,625,000.00	41,650,000.00	46,154,165.00	42,500,000.00	36,275,000.00	36,250,000.00	52,025,000.00	41,350,000.00	41,375,000.00	42,845,156.00	45,755,833.00	42,000,000.00	509,805,154.00
11 011102500100 21010101 70111	DIRECT LABOUR AGENCY	23,355,400.77	23,130,236.76	23,137,832.46	22,775,028.32	22,775,028.32	26,998,245.32	23,823,034.69	24,347,660.05	24,401,887.84	23,862,630.39	23,164,743.21	23, 195, 517.06	284,967,245.19
12 011103300100 21010101 70111	GOVT HOUSEOFFICE ANNEX WARRI	RI 8,128,954.41	8,079,738.98	8,128,357.26	8,129,539.42	8,188,477.81	8,194,787.96	8,404,639.65	8,416,923.32	8,420,264.58	8,283,445.35	8,366,435.00	8,693,280.43	99,434,844.17
13 011104500100 21010101 71021	D/STATE PENSION BREAU	4,011,839.93	4,276,850.68	4,278,700.85	4,278,700.85	4,139,338.75	4,266,657.42	4,304,688.69	4,506,474.30	4,639,467.46	4,531,029.72	4,541,323.74	4,543,855.45	52,318,927.84
14 011105500100 21010101 70133	SPECIAL DUTIES	34,125,666.93	33,406,289.44	33,628,237.67	33,432,790.47	34,865,309.46	33,626,125.49	34,064,223.75	34,887,909.68	33,809,299.90	34,318,157.76	33,719,791.19	34,900,827.43	408,784,629.17
15 011200300100 21010101 70111	DTHA-CIVIL SERVANT	62,837,740.33	62,737,983.17	61,137,884.58	73,783,516.23	63,418,234.11	59,999,563.10	77,116,221.81	65,161,759.03	92,298,708.69	62,745,244.98	62,011,190.57	63,361,182.14	806,609,228.74
16 011200300100 21010101 70111	DTHA -MEMBERS	22,063,747.16	21,988,248.29	21,988,248.29	21,988,248.29	21,988,248.29	21,988,248.29	21,988,248.29	23,388,248.29	21,988,248.29	21,988,248.29	21,988,248.29	21,988,248.29	265,334,478.35
17 011200300100 21010101 70111	DTHA POLITICAL APPOINTTEE	62,976,256.05	56,685,014.51	57,614,497.85	61,216,102.61	56,400,225.77	60,396,709.24	59,561,238.99	72,453,999.21	62,007,933.89	71,635,419.71	62,872,728.05	63,938,461.73	747,758,587.61
	D/S HOUSE OF ASSEMBLY COMM	12,413,106.95	12,780,804.10	10,781,386.46	11,341,295.27	10,976,277.85	10,829,465.45	12,343,012.08	11,782,418.53	17,694,985.07	11,816,716.68	11,074,443.46	15,763,394.65	149,597,306.55
	MIN OF INFORMATION	32,389,112.27	32,146,547.60	31,598,972.45	32,093,285.70	30,265,863.96	31,726,713.47	30,461,345.23	30,395,326.85	30,373,498.80	30,896,577.51	30,289,171.21	31, 196, 715.88	373,833,130.93
	DELTA BROADCASTING SER	44,821,169.13	43,302,155.11	44,090,912.97	42,756,428.96	42,364,302.64	42,371,609.82	43,151,755.03	43,308,446.64	43,570,817.25	42,629,546.90	42,402,365.70	43, 185, 910.14	517,955,420.29
21 012305500100 21010101 70460 DELTA PRINTING & PUBLICATION CO. LTD	DELTA PRINTING & PUBLICATION CO. LTD	16,729,856.61	16,858,401.61	16,844,892.23	19,687,500.37	16,599,468.76	16,689,284.88	16,774,107.05	16,816,849.05	16,561,690.21	15,931,114.82	15,928,668.36	15,953,636.57	201,375,470.52
22 012500500100 21010101 70133 DIR ESTAB & PENSION	DIR ESTAB & PENSION	18,772,557.64	18,313,592.46	18,198,717.20	18,257,468.44	16,691,145.42	16,171,601.22	19,073,628.73	17,420,788.39	17,920,858.50	17,674,810.33	19,407,845.47	18,325,082.56	216,228,096.36
014000100100 21010101 70112	AUDITOR GE (STATE)	20,237,149.24	19,813,543.80	19,794,363.73	19,832,103.52	19,775,866.57	19,727,651.47	19,788,904.08	19,603,765.26	19,606,445.94	19,846,932.14	19,920,575.81	19,743,267.03	237,690,568.59
014500100100 21010101 70112	AUDITOR GE LG)	25,254,993.44	25,117,599.37	25,232,357.89	25,141,750.46	25,203,317.56	25,226,890.63	25,930,209.08	25,876,399.18	25,840,644.97	25,903,813.48	26,096,687.80	26,304,723.37	307,129,387.23
014700100100 21010101 70131	CIVIL SER COMMISSION	6,513,196.90	6,414,488.03	6,461,692.70	6,070,913.78	6,259,609.39	6,285,350.17	6,370,725.50	6,373,119.50	6,514,374.28	6,650,896.33	6,650,896.33	6,938,467.65	77,503,730.56
014800100100 21010101 70131	DELTA STATE INDEPENTANT ELECTORIAL COMM	18,836,269.06	18,668,197.92	18,591,410.52	18,595,040.71	18,595,040.71	18,595,040.71	19,062,264.84	19,062,264.84	19,129,332.99	19,156,389.67	18,787,959.52	18,787,959.52	225,867,171.01
70111	SSG	22,035,149.33	21,731,039.43	21,232,471.03	22,054,252.17	21,723,225.22	21,223,711.16	21,583,990.16	21,432,423.73	21,555,279.15	22,113,345.25	21,988,768.74	22,023,151.87	260,696,807.24
016100100500 21010101 70111	SSG - POLITICAL APPOINTEE	693,331,115.45	557,381,434.41	549,002,230.26	535,358,290.36	441,759,493.24	473,138,412.67	621,255,136.70	817,776,369.18	600,653,650.76	735,724,749.13	576,575,926.67	797,775,181.64	7,399,731,990.47
	DIR CABINET	18,679,625.11	15,595,803.48	15,539,125.87	14,344,408.57	14,383,086.18	14,293,275.96	14,462,853.94	14,635,974.90	14,813,103.04	14,908,867.36	15,066,984.86	14,849,184.99	181,572,294.26
_	CABINET-NSCDC				972,731.50	962,731.50	962,731.50	957,731.50	962,731.50	949,256.00	949,256.00	949,256.00	949,256.00	8,615,681.50
31 016102100100 21010101 70111 D/S LIAISON ABUJA	D/S LIAISON ABUJA	7,193,826.35	7,198,307.13	6,751,403.32	6,780,103.76	6,840,549.29	6,840,549.29	7,082,622.18	7,015,117.16	7,015,117.16	7,063,253.48	7,070,860.14	7,194,102.26	84,045,811.52
32 016102100200 21010101 70111 D/S LIAISON LAGOS	D/S LIAISON LAGOS	8,557,850.49	8,552,489.65	9,136,059.40	9,207,869.67	9,515,388.62	9,259,107.15	9,683,502.56	9,362,220.21	9,435,182.06	9,450,832.08	9,450,832.08	9,456,028.25	111,067,362.22
33 016102600100 21010101 70111	DIR PLITICAL & SECURITY	6,214,576.65	6,085,318.59	6,098,485.85	6,098,485.85	6,098,485.85	6,165,287.52	6,572,412.52	5,985,874.68	5,998,011.68	6,063,427.21	6,164,550.01	5,967,661.92	73,512,578.33
	TOTAL	1,351,870,575.90	1,203,749,663.74	1,195,312,943.89 1,195,240,703.75 1,076,529,917.05 1,109,865,842.11 1,295,781,524.96	1,195,240,703.75	1,076,529,917.05	1,109,865,842.11	1,295,781,524.96	1,483,229,806.73	1,483,229,806,73 1,287,066,526.00 1,396,705,140.09 1,229,044,876,40	1,396,705,140.09	1,229,044,876.40	1,455,879,643,49	15,280,277,164.11
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ECON	ECONOMIC SECTOR													
S/N ADMIN CODE ECON FUNCTIONS MINISTR	FUNCTIONS MINISTRIES/PARASTATALS	JAN	FEB	MAR	APR	MAY	NOr	Inr	AUG	SEPT	DCT	NOV	DEC	TOTAL
34 021500100100 21010101 70421 MINOF,	MIN OF AGRIC & NAT RESER	115,263,643.06	113,752,768.85	120,771,436.30	117,067,162.49	111,825,653.51	110,503,231.61	119,689,780.36	120,619,882.70	115,041,229.01	123,767,070.04	112,065,528.78	132,252,383.46	1,412,619,770.17
35 021510500100 21010101 70421 DELTA AG	DELTA AGRIC PROCUREMENT AGENCY	731,239.98	731,239.98	731,239.98	731,239.98	731,239.98	731,239.98	698,642.99	698,642.99	699,401.03	699,401.03	699,401.03	699,401.03	8,582,329.98
36 021510600100 21010101 70421 AGRICUI	AGRICULTURAL DEV AGENCY	13,214,246.09	12,931,006.15	12,812,292.56	13,303,642.91	12,509,314.93	12,387,047.70	12,774,862.93	13,294,259.93	12,767,900.15	12,604,771.55	12,529,771.55	12, 177, 434.78	153,306,551.23
37 022000100100 21010101 70112 MINOF	MINOFFINANCE	13,164,992.15	12,384,929.18	13,025,509.50	12,860,065.11	13,395,957.64	13,117,862.31	12,914,348.22	13,205,203.75	13,162,483.14	12,732,599.39	12,499,114.90	12,521,317.26	154,984,382.55
38 022000700100 21010101 70112 ACCOUNTANT GENERAL OFFICE	ITANT GENERAL OFFICE	42,575,940.88	42,197,578.40	42,420,618.92	46,196,928.05	42,114,937.16	42,121,447.99	42,620,198.92	43,234,746.11	43,436,035.44	43,331,689.52	43,283,413.57	43,462,995.05	516,996,530.01
39 022000800100 21010101 70112 BOARD	BOARD OF INTERNAL REV (BIR)	122,089,073.42	122, 159,839.04	123,435,002.83	123,000,852.89	123,197,723.66	123,301,614.20	124,580,999.37	124,399,494.62	123,969,085.39	123,957,198.86	125,094,539.81	124,390,375.04	1,483,575,799.13
40 022200100100 21010101 70411 TRADE 8	TRADE & INVESTMENT	35,096,481.54	35,951,949.00	34,995,578.70	36,469,998.72	36,241,560.90	35,604,141.74	36,122,494.55	36,502,897.49	36,506,508.49	36,125,951.51	36,364,546.43	35,581,267.43	431,563,376.50
41 022800100100 21010101 70133 SCIENCE & TECH	. & TECH	14,547,496.31	13,377,839.55	13,908,343.88	14,177,175.36	14,258,100.42	15,312,688.65	14,834,384.85	15,728,438.88	14,837,101.11	15,247,715.29	14,221,594.66	14,555,634.08	175,006,513.04
42 022900100100 21010101 70451 MINOF	MINOFTRANSPORT	27,497,981.50	27,499,419.96	27,646,846.70	27,313,070.06	27,190,469.90	27,401,853.53	27,723,952.19	27,730,480.45	27,772,543.35	27,731,521.40	29,383,910.29	29,680,094.24	334,572,143.57
43 022900100100 21010101 70451 DELTAST	DELTA STATE TRAFFIC MGT AGENCY	37,733,022.94	37,667,111.89	37,444,006.69	37,646,377.24	61,932,572.61	49,183,874.55	47,998,631.10	44,552,448.44	44,404,729.57	48,276,463.39	45,875,391.89	45,609,408.42	538,324,038.73
44 022900200100 21010101 70941 SCHOOL OF MARINE TECHNOLOGY BURUTL	: MARINE TECHNOLOGY BURUTU	48,423,452.51	86,225,834.78	52,658,842.69	52,933,172.55	47,350,634.05	47,350,634.05	47,350,634.05	47,350,634.05	47,350,634.05	47,350,634.05	47,350,634.05	47,350,634.05	619,046,374.93
45 023100000000 21010101 70435 MIN OF	MIN OF ENERGY	23,648,850.71	23,560,067.13	24,153,806.87	23,563,814.09	23,511,751.50	23,428,989.70	23,603,375.62	23,567,864.33	24,030,854.27	26,522,890.85	24,385,115.76	24, 213, 156.19	288,190,537.02
46 023100300100 21010101 70621 RURAL D	RURAL DEV AGENCY (RDA)	4,874,031.93	4,876,176.47	4,876,176.47	4,878,707.46	4,906,831.22	4,974,698.33	5,379,695.44	5,491,868.42	5,611,708.38	5,366,745.38	5,366,745.38	4,843,519.59	61,446,904.47
47 023200100100 21010101 70436 MIN OF OIL & GAS	OIL & GASS	6,941,528.55	6,864,789.12	6,758,488.64	6,762,025.29	6,764,556.97	6,690,301.26	6,796,374.24	6,978,486.55	6,978,486.55	6,997,685.79	7,039,813.07	7,829,027.34	83,401,563.37
48 023400100100 21010101 70443 MIN OF WORKS	WORKS	29,892,723.30	29,586,426.44	29,775,218.99	30,634,960.01	29,935,299.88	29,881,918.26	30,416,651.36	30,546,211.10	29,585,625.50	29,627,891.46	30,540,922.40	29,899,536.90	360,323,385.60
49 023600400100 21010101 70811 DIR OF A	DIR OF ART, CULTURE &TOURISM	21,447,266.05	21,447,266.05	22,726,721.03	21,376,787.57	21,459,880.40	21,887,957.12	21,791,547.76	22,509,150.25	22,259,648.75	22,024,309.56	22,084,067.01	21,646,051.70	262,660,653.25
50 023600400100 21010101 70821 COUNCII	COUNCIL OF ART & CULTURE	8,745,415.43	9,167,960.43	8,886,618.43	8,848,915.43	8,850,646.98	8,798,896.30	8,948,546.24	8,684,271.17	8,730,260.81	8,613,486.81	8,641,313.31	8,641,313.31	105,557,644.65
51 023600500100 21010101 70821 DELTAT	DELTA TOURISM BOARD	3,534,588.13	3,534,588.13	3,539,947.61	3,539,947.61	3,539,947.61	3,539,947.61	3,636,305.86	3,636,305.86	3,670,297.13	3,670,297.13	3,713,395.13	3,671,579.45	43,227,147.26
52 023800100100 21010101 70411 MINOF	MIN OF ECONOMIC PLANNING	28,407,499.33	28,343,246.65	28,341,053.63	27,978,789.80	26,576,665.75	26,731,972.09	26,724,899.33	27,054,732.41	26,862,961.81	27,839,274.86	27,119,670.95	27,619,615.90	329,600,382.51
53 025200100100 21010101 70631 MIN OF 1	MIN OF WATER RES DEV	29,561,411.60	25,551,128.74	25,665,055.69	25,584,424.99	26,182,979.08	25,512,401.00	25,601,014.91	25,297,767.52	25,915,867.77	26,452,833.73	26,000,396.53	28, 174, 688.06	315,499,969.62
54 025200200100 21010101 70631 DELTASTA	DELTA STATE URBAN WATER BOARD	35,515,668.89	35,484,078.56	35,859,066.18	35,369,511.21	35,201,011.17	35,011,239.93	35,407,365.08	35,234,203.90	35,101,696.32	34,517,306.20	34,545,885.01	34,533,590.77	421,780,623.22
55 025200300100 21010101 70631 RURAL V	RURAL WATER SUPPLY AGENCY	6,114,391.29	6,059,937.29	5,910,866.32	5,910,866.32	5,952,366.32	5,915,866.32	5,948,860.05	5,792,739.40	5,752,739.40	5,816,583.49	5,821,303.97	5,821,303.97	70,817,824.14
56 025300100100 21010101 70611 MINOF	MINOFHOUSING	19,863,826.87	19,470,020.52	19,703,618.39	19,726,928.78	19,390,357.69	18,948,495.93	19,192,070.33	18,991,131.62	18,399,357.21	18,718,381.02	17,739,980.85	17,801,476.25	227,945,645.46
57 025400100100 21010101 70611 MINOF	MINOFURBANRENEWAL	3,832,506.92	3,918,558.52	3,918,558.52	3,939,686.78	4,059,654.63	4,062,286.42	4,075,662.33	4,577,273.33	3,704,510.21	3,757,686.43	3,600,888.95	3,476,101.95	46,923,374.99
58 026000100100 21010101 70621 MINLAN	MIN LANDS & SURVEY	31,474,565.75	31,163,906.19	31,705,096.22	32,127,767.52	30,709,532.23	30,965,903.24	31,030,714.65	31,175,704.67	30,623,272.49	30,899,941.17	30,948,397.76	30,895,333.43	373,720,135.32
59 026005500100 21010101 70611 OFFICE O	OFFICE OF THE SURVEYOR GENERAL	5,567,270.22	5,442,483.22	5,370,449.94	5,377,318.73	6,267,320.84	5,579,078.74	5,410,530.45	5,711,084.22	5,453,375.41	5,433,375.41	5,468,669.61	5,468,669.61	66,549,626.40
TOTAL		729,759,115.35	759,350,150.24	737,040,461.68	737,320,136.95	744,056,967.03	728,945,588.56	741,272,543.18	742,565,924.16	732,628,312.74	748,083,705.32	732,384,412.65	752,815,909.26	8,886,223,227.12
		=			=	=			=					Ī

S/N ADMIN CODE ECON FUNCTIONS MINISTRIES / PARASTATALS	JAN	83	MAR	APR	MAY	N	101	AUG	SEPT	00	NOV	DEC	TOTAL
101	5,533,235.50	5,360,863.33	5,427,449.86	5,250,814.39	5,250,814.39	5,250,814.39	5,323,533.43	5,259,570.95	5,259,570.95	5,748,728.17	5,587,252.01	5,639,559.94	64,892,207.31
	269,751,292,96	286,157,748.36	267,805,863.05	266,768,734.44	269,414,652.34	266,651,656.47	276,520,322.40	270,235,762.49	270,980,319.09	269,242,836.67	271,543,448.02	267,874,702.74	3,252,947,339.03
031800700100 21010101 70111	164,979,731,16	200,559,022.16	172.035.984.56	171.275,496.41	170.058.801.80	171,216,351,91	167,484,628.78	166,326,103.16	173,802,882,53	182.549.528.96	214.875.990.27	244.697,889.60	2,199,862,411.30
032600000000 21010101 70111	63,589,305.77	63,790,393.29	63,460,162.01	62,819,898.70	65,521,981.81	62,393,989.87	62,016,321.29	61,880,104.50	62,496,717.72	62,915,802.68	64,685,679.25	61,650,456.18	757,220,813.07
INTOT	503 853 565 39	555 868 02714	508 7 29 459 48	506 114 943 94	510 246 25034	505 512 812 64	511 344 805 90	503 701 541 10	512 539 490 29	520 456 896 48	556 607 360 55	579 863 698 963	17077 668 876 9
	and a section	111111111111111111111111111111111111111	2 (2 //2 )		. 2004(0.4(0.4)		2000(1.0(1.0)		2000 (200(00)				
SOCIAL SECTOR S/N ADMIN CODE   ECON   FUNCTIONS   MINISTRIES / PARASTATALS	JAN	Æ	MAR	APR	MAY	NOC	101	AUG	SEPT	00	NOV	DEC	TOTAL
10.	12,950,356.67	12,927,792.44	12,844,313.20	12,904,119.98	12,648,708.13	12,543,838.82	14,331,370.15	12,682,222.36	12,674,907.68	12,505,755.71	12,556,729.33	12,392,459.40	153,962,573.87
051300100100 21010101 70133	3,452,666.00	120,000.00	50,000.00	301,150.00	30,000.00			•		543,900.00	•		4,497,716.00
051400000000 21010101 70411	24,870,626.44	24,752,645.62	25,102,004.41	25,117,312.04	25,291,958.75	24,721,180.49	24,780,443.93	24,678,620.16	24,639,424.47	24,726,766.06	23,781,152.35	24,268,568.37	296,730,703.09
051400100100 21010101 71041	768,928.70	768,928.70	768,928.70	769,586.15	769,586.15	769,586.15	776,725.64	776,725.64	776,725.64	776,725.64	776,725.64	776,725.64	9,275,898.39
68 US14/U01/U01/U0 Z1U1/U1/U /1U41 WOMEN EDUCATION CENTRE, WARTH	708,968.70	708,968.70	708,968.70	708,968.70	722,336.21	722,336.21	735,700.04	735,/00.04	/35, /00.04	735,/00.04	/35,/00:04	735,/00:04	8,694,747.46
051700100100 21010101 70941	40,523,426.89	40,740,275.07	40,884,426.05	40,696,178.49	40,691,858.86	38,062,173.83	39,636,716.96	38,503,127.50	39,927,826.74	39,780,903.27	39,070,287.80	39,233,476.47	477,750,677.93
051700100100 21010101 70941	154,177,140.29	158,285,297.31	156,428,543.19	144,161,330.12	144,321,330.12	144,161,330.12	144,161,330.12	144,161,330.12	144,161,330.12	144,161,330.12	144,161,330.12	144,161,330.12	1,766,502,951.87
21010101 70941		- 20,00 850 8	423,833.00					10000	4 200 501 404 40	70 170 170 170 170 170 170 170 170 170 1	404 000 00	7,000,000	423,833.00
/3 05/705/00100 21010101 70922 PPEB	1,980,516,337.55	1,9/4,962,606.9/	1,990,958,411.31	2,007,621,216.92	2,031,/67,//8.65	1,991,395,644.02	2,018,65/,/06.0/	1,992,287,470.94	1,993,687,481.19	1,965,854,247.26	1,955,491,028.69	1,949,638,219.15	1,450,538,148.72
052100800100 21010101 70731	073 850 738 14	933 07 805 70	800 301 400 67	011 500 707 80	013 787 876 18	015,515,104.90	71 C78 S17 VZ1	1 102 349 993 92	1 108 289 111 06	1167 864 888 97	1 13 9 9 1 5 1 5 1	1115 706 288 74	1,469,649,726.61
052100900100 21010101 70732	333,940,270.29	324,069,738.00	313,802,127.27	320,679,228.36	319,355,268.26	327,607,536.57	358,022,624.89	342,897,602.58	348,121,386.14	352,677,251.27	330,765,212.32	334,096,408.04	4,006,034,653.99
052101100100 21010101 70734		2,970,000.00											2,970,000.00
052101600100 21010101 70741	20,078,114.87	21,050,308.27	18,177,458.79	18,180,995.44	18,195,540.70	18,245,164.96	18,596,514.49	17,581,606.97	18,124,183.97	20,001,479.65	18,443,377.65	18,373,221.99	225,047,967.75
	19,830,000.00	14,550,000.00	4,260,000.00				5,640,000.00	2,160,000.00	300,000.00	6,000,000.00		3,120,000.00	55,860,000.00
053500100100 21010101 70511	27,212,695.31	27,064,913.95	27,268,453.16	26,677,100.35	26,303,279.86	26,157,668.48	25,662,421.44	25,360,017.90	25,779,529.18	25,178,693.42	25,138,693.42	25,109,428.64	312,912,895.11
053501600100 21010101 70541	1,778,287.29	2,038,195.52	1,831,866.52	1,831,866.52	2,012,969.88	2,015,501.57	2,238,137.63	2,085,769.63	2,080,769.63	2,084,640.89	2,079,640.89	2,101,703.85	24,179,349.82
82 053505300100 210.10101 70521 DELIASIAIE WASIE INGI BUARD 02 052000100100 210.10101 20811 DELIAS CARE EDDET COMMA	11,596,282.78	11,886,/35.06	11,612,1//./4	11,894,113.74	11,834,546.29	12,033,956.72	14,/34,/65.69	15,155,229.72	13,860,858.05	14,000,729.96	13,892,662.14	13,892,662.14	156,394,/20.03
055500100100 21010101 70131	3 212 395 33	3 470 805 04	3.449.602.54	3 718 669 61	4 011 095 10	3 791 652 10	3.816.557.98	3 888 888 30	3 825 002 73	113,633,601.17 3,874,538,73	3 877 045 57	447777136	1,240,2/4,491.10 45 313 494 34
056300200100 21010101 70912	39,653,801.43	39,539,035.69	40,858,462.53	39,748,146.13	39,728,956.07	40,056,198.17	40,444,108.52	40,090,341.95	40,038,664.66	40,382,567.23	39,947,939.01	39,683,669.92	480,171,891.31
056400100100 21010101 70941	19,962,531.92	20,314,287.94	19,831,665.19	19,840,948.51	20,374,806.44	19,800,138.02	20,091,704.02	20,292,424.46	19,612,675.59	19,699,876.25	21,414,721.89	19,714,208.23	240,949,988.46
056400800200 21010101 70941	106,299,113.46	102,982,486.33	103,601,228.93	102,155,685.73	208,237,285.91	208,237,285.91	208,237,285.91	208,237,285.91	208,237,285.91	208,237,285.91	208,237,285.91	208,237,285.91	2,080,936,801.73
056400800200 21010101 70942	473,728,123.63	474,643,567.56	475,552,991.49	455,035,771.08	455,035,771.08	455,035,771.08	455,035,771.08	455,035,771.08	455,035,771.08	455,035,771.08	455,035,771.08	455,035,771.08	5,519,246,622.40
056402100500 21010101 70941	134,928,481.75	136,126,629.78	135,352,840.93	135,218,165.97	119,334,785.19	119,242,673.19	119,242,673.19	119,242,673.19	119,242,673.19	119,242,673.19	119,242,673.19	119,242,673.19	1,495,659,615.95
90 056402100600 21010101 70941 RECTOR DSP OGRARA 91 056402100800 21010101 70942 IUNIVERSITY OF DELTA AGROR	118,926,972.67	119,081,991.98	205 726 220 29	198,122,890.83	245 845 595 40	245,845,595,40	245 845 595 40	245,845,595,40	245,845,595,40	245 845 595 40	245 845 595 40	105,297,054.10 245,845,595,40	777 896 765 58
056402100900 21010101 70941	80.560.487.74	82,505,730.01	82,084,861,52	80.744.987.17	73,129,348.66	73,129,348,66	73,129,348,66	73.129,348.66	73,129,348,66	73.129.348.66	73.129.348.66	73,129,348.66	910,930,855.72
056405500100 21010101 70961	2,701,065.76	2,651,333.57	2,571,128.57	2,761,345.39	2,630,416.87	2,630,416.87	2,666,585.67	2,666,585.67	2,726,210.56	2,726,210.56	2,726,210.56	2,743,900.59	32,201,410.64
056405600100 21010101 70951	18,292,062.98	18,011,957.98	17,936,623.27	17,936,623.27	18,476,447.27	17,916,000.20	18,190,233.67	18,104,058.57	18,044,463.27	17,992,361.08	17,766,685.75	17,766,685.75	216,434,203.06
	SABA			127,277,944.89	127,277,944.89	127,277,944.89	127,277,944.89	127,277,944.89	127,277,944.89	127,277,944.89	127,277,944.89	127,277,944.89	1,145,501,504.01
016100100100 21010101 70111	15,150,000.00	15,150,000.00	15,150,000.00	15,150,000.00	15,150,000.00	15,150,000.00	15,150,000.00	15,150,000.00	15,150,000.00	15,150,000.00	15,150,000.00	15,150,000.00	181,800,000.00
98 052100100100 21010101 70741 DESUTH DIAPORA 09 052101601010 21010101 20741 @WWWWINTH LIB LIGHT WINDSCENNINGER	19,575,425.26	19,575,425.26	19,575,425.26	19,575,425.26	19,575,425.26	19,575,425.26	19,575,425.26	19,575,425.26	19,575,425.26	19,575,425.26	19,575,425.26	19,575,425.26	234,905,103.12
056200200100 21010101 70131	27,200,000.00	27,200,000.00	27,200,000.00	27,200,000.00	27,200,000.00	27,200,000.00	27,200,000.00	27,200,000.00	27,200,000.00	27,200,000.00	27,200,000.00	27,200,000.00	27,200,000.00
TOTAL	5,162,338,710.43	5,135,853,506.70	5,095,647,532.16	5,209,111,176.05	5,345,889,655.18	5,316,333,506.24	5,555,477,790,77	5,539,076,347.52	5,545,101,521.34	5,595,110,081.61	5,522,344,553.15	5,538,199,318.76	64,261,283,699.91
GRAND TOTAL	7,747,821,967.07	7,654,821,347.82	7,536,730,397.21	7,647,786,960.69	7,676,722,789.60 7,660,657,749.55 8,103,876,664.81	7,660,657,749.55	8,103,876,664.81	8,268,573,619.51	8,077,335,850.37	8,260,355,823.50	8,040,466,211.75	8,326,757,479.97	95,001,906,861.85

### DELTA STATE GOVERNMENT

**NOTE. 77** 

### CONSOLIDATED BUDGET REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022

190000   Temperate Share of VAT   29,982,964,918,77   30,005,583,2222   5,050,000,000   2,951,586,2222   0,000,583,593,593,592,593,593,593,593,593,593,593,593,593,593				REPORT FOR THE YEAR			Audited Accounts
Company   Comp		Description			Budget(proposed Realignment) 2022	2022	Budget 2022
1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907   1907							
1907   100   Join of the Christian   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100		01 REVENUE					
1907   100   Join of the Christian   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100	110101	Government Share of FAAC (Statutory Revenue)	37 506 657 335 41	68 218 674 260 16	- 14 795 607 000 00	83 014 281 260 16	(30 712 016 924 75)
100000   Non-Teneme		` '				, , ,	17,911,377,660.57
Montree   Section   Sect	110102	Government Share of VAT	29,992,454,338.77	30,001,536,922.32	5,050,000,000.00	24,951,536,922.32	(9,082,583.55)
Mesterneth Income	120100	Tax Revenue	74,140,253,852.86	74,779,085,084.89	10,000,000,000.00	64,779,085,084.89	(638,831,232.03)
Interest Enmed							(10,043,040,556.65)
March   Marc	120211				, ,	95,780,432.81	
Dest Forgiveness	120200					2 044 000 000 00	
	130200		4,134,033,000.00	3,390,307,000.00	1,040,307,000.00		(1,433,072,000.00)
140200   Lann/Capital Receipts   13.6,970,013.03.04   13.6,972,018.656.02   44.346,113.00.662   90,626,645.02.00   (5.97,254.64.0.0)   17.256,72.074,519.09   246,730,283,016.662   48.841,819.912.77   135,026,649.212.08   13.6,010.00.00.00   13.0,000.00.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00   13.0,000.00.00	120213		363,957,197.07	10,457,217,561.71	7,870,000,000.00	2,587,217,561.71	(10,093,260,364.64)
Total Revenue (p)		Transfer from other Government Entities		-		-	-
Description	140200	Loans/Capital Receipts	136,967,001,303.94	136,972,958,658.62	46,346,313,606.62	90,626,645,052.00	(5,957,354.68)
Description		T ( 17)	<00 < 17 107 201 12		2// 520 2/2 /0/ /2	450 044 040 042 55	-
Best		Total Revenue (a)	690,645,425,301.43	725,672,074,519.39	266,730,263,606.62	458,941,810,912.77	(35,026,649,217.96)
RECURRENT EXPENDITURE		Description	Actual 2022	final Budget 2022	Budget(proposed		
RECURRENT EXPENDITURE							
101010   Sabries & Wages		RECURRENT EXPENDITURE	a	B(C+D)		J	E (D-A)
220200	210101	Salaries & Wages	95,067,211,152.09	95,001,980,497.70	7,244,961,074.00	87,757,019,423.70	(65,230,654.38)
220200   Training	210201	Social Contributions	12,142,058,838.03	12,142,060,000.00	5,134,060,000.00	7,008,000,000.00	1,161.97
220202			5,415,572,895.87	23,692,477,207.00	18,684,477,207.00	5,008,000,000.00	18,276,904,311.13
220202			4 420 574 656 25	4 420 022 040 04	70 000 000 00	4 2 ( 0 0 2 2 0 4 0 0 4	261 204 40
220204   Mairterial and Supplies		-					
220204   Maintenance Services General   3,367,354,120.36   4,673,045,666.27   8,265,000,000.00   11,2938,045,666.27   1,305,691,545.91   2202020   Training   1,577,226,710.14   1,727,555,508.80   190,226,798.66   2202006   Order Services General   23,258,407,004.53   22,258,810.139.70   11,570,000,000.00   11,688,910,139.70   503,133.17   220207   Consulting and Professional Services General   21,478,083,970.44   21,478,994,449.04   18,400,000,000.00   3,078,994.449.04   910,478.66   220208   Financial General   6,889,629,398.49   6,899,636,765.66   6,160,430,000.00   22,216,818,336.12   422,824,824   220209   Financial General   18,600,672,292.44   25,116,088,141.50   11,669,181,781.62   13,446,906,5398.88   6,500,415,849.06   220200   Regular MADA Subventions and Grants   18,192,799,881.37   18,320,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000   18,700,000,000							
220200		· ·					1,305,691,545.91
202007   Consulting and Professional Services General   21,478,083,970.44   21,478,994,449.04   18,400,000,000.00   3,078,994,449.04   910,478.66   220200   Fuel and Lubricant General   6,899,653.66   341,813,361.2   1,875,000,000.00   2,216,818,336.12   422,628.46   220200   Fuel and Lubricant General   6,899,652,984.91   6,899,656,765.66   6,768,700,700.00   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.66   6,787.20   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739,206,765.60   739	220205	Training	1,537,326,710.14	1,727,553,508.80		1,727,553,508.80	190,226,798.66
Fuel and Lubricant General   341,395,653.66   341,818,336.12   1,875,000,000.00   2,216,818,336.12   422,682.46   220200   Financial General   6,899,629,984.91   6,899,636,785.66   6,160,490,000.00   739,206,765.66   6,780,775.20   220201   Miscellaneous General   18,609,672,792.44   2,5116,688,141.50   11,691,811.62   13,446,906,359.88   6,506,415,849.06   220200   Regular MDAS subventions and Grants   18,919,279.881.37   18,920,000,000.00   18,920,000,000   0   220601   Public Debt Charges   13,303,416,670.14   13,303,416,670.14   12,335,720,411.14   6,967,696,259.00   (0.00   220601   Loan Repayment   72,593,282,560.02   72,593,283,294.50   65,840,145,000.00   6,755,138,294.50   734,48   240000   Revolving Loans and Advance   130,000,000.00   130,000,000.00   130,000,000.00   230000   Advance Payment Guarantee   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55							503,135.17
202029   Financial General   6,899,629,984.91   6,899,636,765.66   6,160,430,000.00   739,206,765.66   6,780.75   2020200   Regular MDAS subventions and Grants   18,992,79,881.37   18,920,000.00   13,000,000.00   720,118.63   2020201   Grant & Contributions   25,941,243,623.64   25,041,612,988.00   19,076,112,988.00   5,965,500,000.00   369,344.36   2020201   Loan Repayment   72,593,282,560.02   72,593,282,324.50   65,840,145,000.00   6,755,138,294.50   202020   Loan Repayment   72,593,282,560.02   72,593,282,324.50   65,840,145,000.00   6,755,138,294.50   202020   Payment to creditors/Arrears   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   202020   Payment to creditors/Arrears   98,087,664,428.83   98,087,664,428.83   202020   Payment Guarantee   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,493,027,934.55   23,00000   CoST OF INVENTORY   12,968,028.25   12,968,028.25   12,968,028.25   202020   Advance Payment Guarantee   45,165,561,446.69   355,984,801,118.62   202020   Economic Sector   97,910,599,920.58   217,634,759,659.37   50,225,086,853.51   202020   Economic Sector   97,910,599,920.58   217,634,759,659.37   50,225,086,853.51   202020   Economic Sector   1,307,780,000.16   33,02,438,754,75   544,728,751.75   2,667,710,003.00   202020   Loan Repayment Guarantee   11,913,833,868.70   18,000,000,000.00   20,304,520,000.00   202030   Economic Sector   1,307,780,000.16   18,000,000,000.00   20,304,520,000.00   202030   Economic Sector   1,309,780,000.16   18,000,000,000.00   20,304,520,000.00   202030   Economic Sector   1,309,780,000.16   18,000,000,000.00   20,304,520,000.00   202030   Economic Sector   1,309,780,000.16   18,000,000,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00							
202100   Miscellaneous General   18,609,672,292.44   25,116,088,141.50   11,669,181,781.62   13,446,906,359.88   6,506,415,849.06   220200   Regular MDAs Subventions and Grants   18,919,279,881.37   18,920,000,000.00   18,920,000,000.00   5,965,500,000.00   720,1186,522,2000.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00   72,0186,500,200.00							
Regular MDAs Subventions and Grants   18,919,79,881.37   18,920,000,000.00   18,020,000,000.00   720,118,63							
Public Debt Charges						==, : :=,===,=====	720,118.63
20601   Loan Repayment							369,344.36
400000   Payment to creditors/Arrears   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,674,428.83   98,074,428,448.83   98,074,428,448.83   98,074,428,83   98,074,428,83   98,074,428,83   98,074,428,83   98,074,428,83   98,074,428,83   98,074,428,83   98,074,428,83   98,074,428,83   98,074,428,83   98,074,428,83   98,074,428,83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,428.83   98,087,664,4		,					
A00000   Revolving Loans and Advance						0,/33,138,294.30	
310000   Advance Payment Guarantee   23,493,027,934,55   23,493,027,934,55					, , , , , , , , , , , , , , , , , , ,		
Month   Mont	310000		23,493,027,934.55		23,493,027,934.55		-
ASSETS ACQUISITIONS BY SECTOR:	310000	COST OF INVENTORY	12,968,028.25	12,968,028.25	12,968,028.25		-
Administration Sector 681,797,328.77 14,292,602,772.50 14,292,602,772.50 13,610,805,443.73 020000 Economic Sector 97,910,599,920.58 217,634,759,659.37 50,225,086,853.51 167,409,672,805.86 119,724,159,738.79 030000 Law & Justice Sector 13,007,80,900.16 3,302,438,74.75 634,728,751.75 2,667,710,003.00 1,992,675,854.59 040000 Regional Sector 111,091,835,868.70 18,000,000,000.00 3,000,000,000.00 15,000,000,000.00 6,908,164,131.30 040000 Social Sector 52,825,758,026.69 70,490,286,563.56 13,130,173,910.02 57,360,112,653.54 17,664,528,536.87  Description Actual 2022 Final Budget 2022 Supplementary Budget(proposed Realignment) 2022 No.	400000	Unremitted Taxes					-
Description   Administration Sector   681,797,328.77   14,292,602,772.50   14,292,602,772.50   14,292,602,772.50   13,610,805,443.73		ASSETS ACQUISITIONS BY SECTOR.	451,165,561,446.69	355,984,801,118.62	168,565,088,441.76	187,419,712,676.86	26,542,900,063.57
Description   Parameter   Pa	010000	1	681 797 328 77	14 292 602 772 50		14 292 602 772 50	13 610 805 442 72
1,309,780,900.16   3,302,438,754.75   634,728,751.75   2,667,710,003.00   1,992,657,854.59					50,225,086,853.51		119,724,159,738.79
Description   Social Sector   S2,825,758,026.69   70,490,286,563.56   13,130,173,910.02   57,360,112,653.54   17,664,528,536.87			1,309,780,900.16				1,992,657,854.59
Description   Actual 2022   final Budget 2022   Supplementary Budget(proposed Realignment) 2022   Part of the property of th	040000		11,091,835,868.70	18,000,000,000.00	, , ,	15,000,000,000.00	6,908,164,131.30
Description   Actual 2022   Budget 2022   Budget proposed Realignment) 2022   Parameter and Revised Budget 2022   Budget 2022	040000	Social Sector	52,825,758,026.69	70,490,286,563.56	13,130,173,910.02	57,360,112,653.54	17,664,528,536.87
A B(C+D) C D E (B-A)		Description		Ü	Budget(proposed Realignment) 2022	2022	Budget 2022
Investment Cost(UTME FLOATING GAS COY LTD)   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00   20,304,520,000.00							
220700 Entities:DESOPADEC 44,870,665,649.58 44,870,665,649.58 10,870,665,649.58 34,000,000,000.00 -  Total Capital Expenditure = c 228,994,957,694.48 388,895,273,399.76 98,165,175,164.86 290,730,098,234.90 159,900,315,705.28  Total Expenditure: d=b+c 680,160,519,141.17 744,880,074,518.38 266,730,263,606.62 478,149,810,911.76 64,719,555,377.22  BUDGET OPENING BALANCE Budget Surplus/(Deficit): e=a-d 10,484,906,160.26 - 19,207,999,999.00 - 19,207,999,999.00 - 19,207,999,999.00 - 19,207,999,999.00	310000	& OTHERS					-
Total Capital Expenditure = c 228,994,957,694.48 388,895,273,399.76 98,165,175,164.86 290,730,098,234.90 159,900,315,705.28  Total Expenditure: d=b+c 680,160,519,141.17 744,880,074,518.38 266,730,263,606.62 478,149,810,911.76 64,719,555,377.22  BUDGET OPENING BALANCE Budget Surplus/(Deficit): e=a-d 10,484,906,160.26 - 19,207,999,999.00 - 19,207,999,999.00  CASH AND BANK BALANCE 1/1/2022 16,608,544,597.91 -	220700		11 870 665 640 50	AA 070 CCF CAO FO	10 970 665 640 50	3/1 000 000 000 00	
Total Expenditure: d=b+c 680,160,519,141.17 744,880,074,518.38 266,730,263,606.62 478,149,810,911.76 64,719,555,377.22  BUDGET OPENING BALANCE Budget Surplus/(Deficit): e=a-d 10,484,906,160.26 - 19,207,999,999.00 - 19,207,999,999.00  CASH AND BANK BALANCE 1/1/2022 16,608,544,597.91	220/00						159,900,315,705.28
CASH AND BANK BALANCE 1/1/2022 16,608,544,597.91 -		BUDGET OPENING BALANCE			266,730,263,606.62		- 64,719,555,377.22
				- 12,407,777,779.00	-	- 17,207,377,079,00	
	1						

			2022			2021
		A	В		A	В
	MONTH	NET RECEIPT	DEDUCTED AT SOURCE	TOTAL	NET RECEIPT	DEDUCTED AT SOUR
	JANUARY	1,731,651,316.16	1,649,372,710.77	3,381,024,026.93	1,506,938,434.53	1,066,018,
	FEBRUARY	1,325,794,875.01	1,649,372,710.77	2,975,167,585.78	1,363,852,757.70	1,420,910,6
	MARCH	639,273,275.35	1,621,832,779.01	2,261,106,054.36	1,346,729,089.17	1,018,480,
	APRIL	2,214,470,861.88	1,621,832,779.01	3,836,303,640.89	1,431,142,878.70	1,018,480,
	MAY	1,336,428,546.42	1,621,832,779.01	2,958,261,325.43	1,723,344,918.23	1,018,480,
	JUNE	899,917,655.37	1,621,832,779.01	2,521,750,434.38	1,301,317,535.38	1,018,480,
	JULY	2,187,848,947.24	1,788,499,445.67	3,976,348,392.91	2,128,818,247.00	1,592,863,
	AUGUST	3,372,786,277.30	1,788,499,445.67	5,161,285,722.97	2,358,505,516.66	1,592,863,
	SEPTEMBER	1,159,934,980.37	1,788,499,445.67	2,948,434,426.04	1,500,458,271.73	1,624,071,
	OCTOBER	1,469,725,267.99	1,705,166,112.19	3,174,891,380.18	2,012,974,235.40	1,634,507,
	NOVEMBER	1,816,800,412.79	1,705,166,112.19	3,521,966,524.98	761,928,961.89	1,624,071,
	DECEMBER	2,359,708,677.83	1,705,166,112.19	4,064,874,790.02	1,413,951,943.57	1,650,149,
	TOTAL	20,514,341,093.69	20,267,073,211.16	40,781,414,304.85	18,849,962,789.96	16,279,381,
	SHARE OF STATUTORY ALLOCATION	С	D	E	TOTAL	
	MONTH	Statutary, Allocation	Share of Excess Crude oil			2024
		Statutory Allocation	A/c(Mineral Revenue)	Value Added Tax Allocation	2022	2021
	JANUARY	3,381,024,026.93	11,258,723,246.26	2,075,637,346.62	16,715,384,619.81	14,765,136,
	FEBRUARY	2,975,167,585.78	35,970,787,905.94	1,762,635,769.93	40,708,591,261.65	25,245,842
	MARCH	2,261,106,054.36	18,800,559,719.20	1,957,597,643.70	23,019,263,417.26	18,155,070,
	APRIL	3,836,303,640.89	24,765,023,795.55	2,035,522,377.64	30,636,849,814.08	17,649,722
	MAY	2,958,261,325.43	41,424,579,424.78	2,360,775,711.50	46,743,616,461.71	27,439,735,
	JUNE	2,521,750,434.38	21,094,826,026.54	2,283,599,611.77	25,900,176,072.69	13,959,713,
	JULY	3,976,348,392.91	30,424,217,410.68	1,940,757,539.78	36,341,323,343.37	31,883,133,
	AUGUST	5,161,285,722.97	30,672,787,971.24	1,834,153,588.02	37,668,227,282.23	21,822,327,
	SEPTEMBER	2,948,434,426.04	45,502,666,957.01	2,105,037,668.47	50,556,139,051.52	15,528,161,
	OCTOBER	3,174,891,380.18	52,282,551,361.61	1,979,344,482.27	57,436,787,224.06	23,245,912,
	NOVEMBER	3,521,966,524.98	40,024,585,289.86	1,873,773,738.06	45,420,325,552.90	23,609,779,
	DECEMBER	4,064,874,790.02	45,380,659,260.30	2,238,238,883.16	51,683,772,933.48	20,423,714,
		4,064,874,790.02 40,022,375,038.94				
2	DECEMBER		45,380,659,260.30	2,238,238,883.16	51,683,772,933.48	20,423,714,
	TAX REVENUE Personal Taxes (PAYE)	40,022,375,038.94 ACTUAL 64,256,542,079.13	45,380,659,260.30 397,601,968,368.97 2022 FINAL BUDGET 2021 74,107,489,084.89	2,238,238,883.16 24,447,074,360.92 VARIANCE 9,850,947,005.76	51,683,772,933.48 462,830,457,034.74 2021 ACTUAL 70,727,085,605.72	20,423,714,
010102	TAX REVENUE  Personal Taxes (PAYE)  Personal Income Tax (Self Employed Persons)	40,022,375,038.94 ACTUAL 64,256,542,079.13 621,640,341.77	45,380,659,260.30 397,601,968,368.97 2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00	2,238,238,883.16 24,447,074,360.92 VARIANCE 9,850,947,005.76 158.23	51,683,772,933.48 462,830,457,034.74 2021 ACTUAL	20,423,714,
010102 010103 010104	TAX REVENUE  Personal Taxes (PAYE)  Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes &	40,022,375,038.94 ACTUAL 64,256,542,079.13 621,640,341.77 27,996,235.92 Others) 21,374,965.10	45,380,659,260.30 397,601,966,368.97 2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00	2,238,238,383,16 24,447,074,360,92 VARIANCE 9,850,947,005.76 158,23 3,764,08 34,90	51,683,772,933.48 462,830,457,034.74 2021 ACTUAL 70,727,085,605.72 525,686,281.37	20,423,714,
010102 010103 010104 010106	TAX REVENUE  Personal Taxes (PAYE)  Personal Income Tax (Self Employed Persons)  D/S Internal Revenue Card Project (DSIR Crd)  Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest	40,022,375,038.94 ACTUAL 64,256,542,079.13 621,640,341.77 27,996,235.92	45,380,659,260.30 397,601,968,368.97 2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00	2,238,238,316 24,447,074,360,92 VARIANCE 9,850,947,005.76 158.23 3,764,08	51,683,772,933.48 462,830,457,034.74 2021 ACTUAL 70,727,085,605.72 525,686,281.37 - 1,006,399,777.79 4,161,000.00	20,423,714,
010102 010103 010104 010106 010203	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penally For Offences & Interest Property Tax Reimbursement of Tax on Dividends	40,022,375,038.94 ACTUAL 64,256,542,079.13 621,640,341.77 27,996,235.92 Others) 21,374,965.10	45,380,659,260.30 397,601,966,368.97 2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00	2,238,238,383,16 24,447,074,360,92 VARIANCE 9,850,947,005.76 158,23 3,764,08 34,90	51,683,772,933.48 462,839,457,934.74 2021 ACTUAL 70,727,085,605,72 525,686,281.37 1,006,339,777.79 4,181,000.00 328,520.04	20,423,714,
010102 010103 010104 010106 010203 010204 010206	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes	40,022,375,038.94  ACTUAL  64,256,542,079.13  621,640,341.77  72,996,235.92  Others) 21,374,965.10  580,298.90	45,380,559,260,30 397,661,966,368.97 2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,000.00 28,000,000.00 21,375,000.00 580,500.00	2,238,238,383,16 24,447,074,368,32 VARIANCE 9,850,947,005,76 1158,23 3,764,08 34,90 201.10	51,883,772,933.48 462,830,457,034,74 2021 ACTUAL 70,727,085,605,72 525,686,281.37 1,006,339,770.00 4,161,000.00 328,520.04 48,469,178.83	20,423,714,
010102 010103 010104 010106 010203 010204 010206 010210	TAX REVENUE  Personal Taxes (PAYE)  Personal Income Tax (Self Employed Persons)  D/S Internal Revenue Card Project (DSIR Crd)  Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest  Property Tax  Reimbursement of Tax on Dividends  Capital Gain Taxes  Withholding Tax Consultancy  Cattle tax	40,022,375,038.94  ACTUAL 64,256,542,079.13 621,640,341.77 27,996,235.92 Others) 21,374,965.10 580,298.90  415,782,682.01 2,020,558.78	45,380,659,260,30 397,601,968,368.97  2022  FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 580,500.00  415,782,900.00 2,020,900.00	2,238,238,383,16 24,447,074,360,32 VARIANCE 9,850,947,005,76 158,23 3,764,08 34,90 201,10 	51,683,772,933.48 462,830,457,934,74 2021 ACTUAL 70,727,085,605,72 525,686,281.37 1,006,339,777.79 4,161,000.00 328,520.04 48,469,178.83 4,964,684,128,98 12,782,380,22	20,423,714,
010102 010103 010104 010106 010203 010204 010206 010210 010215	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) DIS Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax	40,022,375,038.94  ACTUAL  64,256,542,079.13  621,640,341.77 27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01 2,020,585.78 600,000.00	45,380,559,260,30 397,601,966,368.97  2022  FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 580,500.00 415,782,900.00 2,020,900.00 600,500.00	2,238,288,316 24,447,074,368,32  VARIANCE 9,850,947,005,76 15,82,3 3,764,08 34,90 201,10 217,99 341,22 500,00	51,683,772,933.46 462,839,457,934.74 2021 ACTUAL 70,727,085,605.72 525,686,281.37 1,1006,399,777.79 4,161,000.00 328,520.04 48,469,178.43 4,964,684,128.98	20,423,714,
010102 010103 010104 010106 010203 010204 010206 010210 010215 010215 010301	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/Licese	40,022,375,038.94  ACTUAL  64,256,542,079.13  621,640,341.77  27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519.27  5,240,000.00	45,380,659,260,30 397,661,966,368.97  2022  FINAL BUDGET 2021 74,107,489,084.89 621,640,000.00 28,000,000.00 21,375,000.00 580,500.00 415,782,900.00 2,020,900.00 600,500.00 1,947,900.00 5,240,500.00	2,238,238,383,16 24,447,074,368,32  VARIANCE 9,850,947,005,76 1158,23 3,764,08 34,90 201.10 217,99 341,22 500.00 380,73 500.00	51,683,772,933.48 462,830,457,934,74 2021 ACTUAL 70,727,085,605,72 525,686,281.37 1,006,339,777.79 4,161,000.00 328,520.04 48,469,178.83 4,964,684,128,98 12,782,380,22	20,423,714,
010102 010103 010104 010106 010203 010204 010206 010210 010215 010216 010301 010302 010303	TAX REVENUE  Personal Taxes (PAYE)  Personal Income Tax (Self Employed Persons)  D/S Internal Revenue Card Project (DSIR Crd)  Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest  Property Tax  Reimbursement of Tax on Dividends  Capital Gain Taxes  Withholding Tax Consultancy  Cattle tax  Pools Betting tax  Sales Tax (Arrears)	40,022,375,038.94  ACTUAL  64,256,542,079.13  621,640,341.77  27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519.27	45,380,659,260,30 397,601,966,368.97  2022  FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 580,500.00 415,782,900.00 2,020,900.00 600,500.00 1,947,900.00 5,240,500.00 239,788,900.00	2,238,283,16 24,447,674,360,32 VARIANCE 9,850,947,005,76 158,23 3,764,08 34,90 201,10 - - - 217,99 341,22 500,00 380,73	51,683,772,933.48 462,830,457,934,74 2021 ACTUAL 70,727,085,605,72 525,686,281.37 1,006,339,777.79 4,161,000.00 328,520.04 48,469,178.83 4,964,684,128,98 12,782,380,22	20,423,714,
010102 010103 010104 010106 010203 010204 010206 010216 010216 010301 010303 010304 010304	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes	40,022,375,038.94  ACTUAL  64,256,542,079.13  621,640,341.77 27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01 2,020,588.78 600,000.00 1,947,519.27 5,240,000.00 239,788,599.83 100,000.00 2,687,199.68	45,380,659,260.30 397,601,968,368.97  2022  FINAL BUDGET 2021 74,107,489,984.90 621,640,500.00 21,375,000.00 21,375,000.00 415,782,900.00 2,020,900.00 6,000,500.00 1,947,900.00 5,240,500.00 1,947,900.00 1,947,900.00 1,947,900.00 1,947,900.00 2,397,88,900.00 1,00,500.00 2,467,500.00 2,687,500.00 2,687,500.00	239 238 883 16 24,47,674,360.92  VARIANCE 9,850,947,005.76 158.23 3,764.08 34.90 201.10 217.99 341.22 500.00 380.73 500.00 300.17 500.00	51,683,772,933.48 462,830,457,934,74 2021 ACTUAL 70,727,085,605,72 525,686,281.37 1,006,339,777.79 4,161,000.00 328,520.04 48,469,178.83 4,964,684,128,98 12,782,380,22	20,423,714,
010102 010103 010104 010106 010203 010204 010206 010206 010210 010215 010301 0010303 0010303 0010306	TAX REVENUE  Personal Taxes (PAYE)  Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes	40,022,375,038,94  ACTUAL  64,256,542,079.13  621,640,341.77  27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519.27  5,240,000.00  239,788,599.83  100,000.00  2,687,199.68  388,765,522.76	45,380,659,260,30 397,601,966,368.97  2022  FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 580,500.00 415,782,900.00 2,020,900.00 600,500.00 1,947,900.00 5,240,500.00 239,788,900.00	2,238,238,366 24,447,674,360,32  VARIANCE 9,850,947,005,76 158,23 3,764,08 34,90 201.10 217,99 341,22 500,00 380,73 500,00 300,17 500,00 300,32	51,683,772,933.48 462,830,457,934,74 2021 ACTUAL 70,727,085,605,72 525,686,281.37 1,006,339,777.79 4,161,000.00 328,520.04 48,469,178.83 4,964,684,128,98 12,782,380,22	20,423,714,
010102 010103 010104 010106 010203 010203 010204 010210 010215 010216 010301 010302 010303 010304 010306 010309	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Contracts Tax Audit Arrears Withholding Taxe Contracts Cattle Tax	40,022,375,038,94  ACTUAL  64,256,542,079.13  621,640,341.77  27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519.27  5,240,000.00  239,788,599.83  100,000.00  236,787,199.68  388,765,522.76  8,014,997,548.92	45,380,659,260,30 397,601,968,368.97  2022  FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 580,500.00 415,782,900.00 600,500.00 1,947,900.00 239,788,900.00 239,788,900.00 386,750.00 386,750.00 386,750.00 8,015,000.00 8,015,000.00 8,015,000.00	2,238,288,316 24,447,674,360,92  VARIANCE 9,850,947,005,76 158,23 3,764,08 34,90 201.10 217,99 341,22 500,00 380,73 500,00 300,17 500,00 300,32 377,24 2,451,08	51,683,772,933.48 462,830,457,934.74 2021 ACTUAL 70,727,085,605.72 525,686,281.37 1,006,399,777.79 4,161,000.00 325,520,04 48,469,1728,98 12,782,380.22 10,686,680.00	20.423,714.
010102 010103 010104 010106 010203 010204 010206 010210 010215 010216 010301 010303 010303 010304 010306 010309	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Interest Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Iax Audit Arrears Iax Audit Arrears	40,022,375,038,94  ACTUAL  64,256,542,079.13  621,640,341.77 27,996,235.92  Others) 21,374,965.10 580,298.90  415,782,682.01 2,020,558.78 600,000.00 1,947,519.27 5,240,000.00 2,687,199.68 388,765,522.76 8,014,997,548.99	45,380,659,260,30 397,601,968,368.97  2022  FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 580,500.00 415,782,900.00 600,500.00 1,947,900.00 5,240,500.00 239,788,900.00 239,788,900.00 388,765,900.00 388,765,900.00 74,779,085,084.89	2,238,238,366 24,447,674,360,32  VARIANCE 9,850,947,005,76 158,23 3,764,08 34,90 201.10 217,99 341,22 500,00 380,73 500,00 300,17 500,00 300,32	51,683,772,933.48 462,830,457,934.74 2021 ACTUAL 70,727,085,605.72 525,686,2813.7 1,006,3399,777.79 4,161,000.00 328,520.04 48,469,178.83 4,964,684,128.98 12,782,380.22 10,686,680.00	20.423.714, 253,728,249,
010102 010103 010104 010106 010203 010203 010204 010210 010215 010216 010301 010302 010303 010304 010306 010309	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Contracts Tax Audit Arrears Withholding Taxe Contracts Cattle Tax	40,022,375,038,94  ACTUAL  64,256,542,079.13  621,640,341.77  27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519.27  5,240,000.00  239,788,599.83  100,000.00  236,787,199.68  388,765,522.76  8,014,997,548.92	45,380,659,260,30 397,601,968,368.97  2022  FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 580,500.00 415,782,900.00 600,500.00 1,947,900.00 239,788,900.00 239,788,900.00 386,750.00 386,750.00 386,750.00 8,015,000.00 8,015,000.00 8,015,000.00	2,238,288,316 24,447,674,360,92  VARIANCE 9,850,947,005,76 158,23 3,764,08 34,90 201.10 217,99 341,22 500,00 380,73 500,00 300,17 500,00 300,32 377,24 2,451,08	51,683,772,933.48 462,830,457,934.74 2021 ACTUAL 70,727,085,605.72 525,686,281.37 1,006,399,777.79 4,161,000.00 325,520,04 48,469,1728,98 12,782,380.22 10,686,680.00	20.423.714, 253,728,249,
010102 010103 01010103 01010106 010203 010204 010204 010206 010210 010205 010215 010302 010303 010304 010305 010305 010305 010305 010305 010305	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Catite tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Contracts Capital Gain Taxes Tax Audit Arrears Withholding Tax Contracts Cattle Tax  Total  SUMMARY OF NON TAX REVENUE: LICENCES (12020100)	40,022,375,038,94  ACTUAL  64,256,542,079.13  621,640,341.77  27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519.27  5,240,000.00  239,788,599.83  100,000.00  2,687,199.68  388,765,522.76  8,014,997,548.92  10,000.00  74,000,073,552.07	45,380,659,260.30 397,601,068,368.97  2022  FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 580,500.00  415,782,900.00 2,020,900.00 600,500.00 1,947,900.00 5,240,500.00 239,788,900.00 239,788,900.00 388,765,900.00 381,765,900.00 74,779,085,084.89	2238,283,16 24,47,674,360,32  VARIANCE 9,850,947,005.76 158.23 3,764.08 34.90 201.10 217.99 341.22 500.00 380.73 500.00 300.17 500.00 300.17 500.00 9,850,951,164.07	51,683,772,933.46 462,839,457,934,74 2021 ACTUAL 70,727,085,605,72 525,686,281,37 1,006,399,777.79 4,161,000.00 328,520.04 48,469,1728,98 12,782,380,22 10,686,680.00	20.423.714, 253,728,249,
010102 010103 010103 010104 010106 010203 010204 010210 010210 010215 010216 010301 010303 010303 010303 010303 010303 010303 010303 010303 010303 010303 010303 010304	TAX REVENUE  Personal Taxes (PAYE)  Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Contracts Cattle Tax  Total  SUMMARY OF NON TAX REVENUE: LICENCES (12020100) FEES (12020400)	40,022,375,038,94  ACTUAL  64,256,542,079.13  621,640,341.77  27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519.27  5,240,000.00  239,788,599.83  100,000.00  2,687,199.68  388,765,522.76  8,014,997,548.92  10,000.00  74,000,073,552.07	45,380,659,260,30 397,601,968,368.97  2022  FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 28,000,000.00 21,375,000.00 20,000,000.00 20,000,000.00 20,000,000.00 239,788,900.00 239,788,900.00 239,788,900.00 246,875,900.00 388,765,900.00 74,779,085,084.89	238 238, 883 16 24,47,074,360.92  VARIANCE  9,850,947,005.76 158.23 3,764.08 34,90 201.10 217.99 341.22 500.00 380.73 500.00 300.17 500.00 300.32 377.24 2,451.08 9,850,951,164.07	51,683,772,933.48 462,830,457,934,74 2021 ACTUAL 70,727,085,605.72 525,686,2813.7 1,006,3399,777.79 4,161,000.00 328,520.04 48,469,178.83 4,964,684,128.98 12,782,380.22 10,686,680.00 72,263,661,184.92 2021 ACTUAL 1,419,488,121.92 2,661,391,425.85	20.423.714, 253,728,249,
010102 010103 010103 010104 010106 010203 010204 010210 010210 010215 010215 010301 010301 010303 010303 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 01	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Tax Audit Arrears Tax Audit Arrears Tax Audit Arrears Tax Audit Arrears Total  SUMMARY OF NON TAX REVENUE: LICENCES (12020100) FEES (12020400) FINES- GENERAL (12020500)	40,022,375,038,94  ACTUAL  64,256,542,079,13  621,640,341.77  27,996,235,92  Others) 21,374,965,10  580,298,90  415,782,682.01  2,020,558,78  600,000,00  1,947,519,27  5,240,000,00  2,687,199,68  388,765,522,76  8,014,997,548,92  10,000,00  74,000,073,552.07	45,390,659,269.30 397,691,968,368.97  2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 580,500.00 415,782,900.00 2,020,900.00 600,500.00 1,947,900.00 2397,88,900.00 2397,88,900.00 2397,88,900.00 10,000.00 2,687,500.00 388,765,900.00 74,779,085,084.89  2022 FINAL BUDGET 2021 792,154,008.48 14,379,844,312.56 534,668,900.00	2238,283,16 24,47,674,360,32  VARIANCE  9,850,947,005.76 158,23 3,764,08 34,90 201.10 217.99 341,22 500,00 300,17 500,00 300,17 500,00 300,17 500,00 40,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 50,17 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00 500,00	51,683,772,933.46 462,839,457,934,74 2021 ACTUAL 70,727,085,605,72 525,686,281,37 -1,006,399,777.79 4,161,000.00 328,520.04 48,469,128,98 12,782,380,22 10,686,680.00  72,263,661,184,92 2021 ACTUAL 1,419,488,121.92 2,661,3931,425.85 40,557,791.38	20.423.714, 253,728,249,
010102 010103 010103 01010404 010106 010203 010206 010210 010211 010302 010301 010301 010303 010303 010303 010303 010305 010305 010305 010305 010305 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306 010306	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle Tax Total  SUMMARY OF NON TAX REVENUE: LICENCES (12020100) FIESS GENERAL (12020500) SALES (12020600)	40,022,375,038,94  ACTUAL  64,256,542,079.13  621,640,341.77  27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519.27  5,240,000.00  2,687,199.68  388,765,522.76  8,014,997,548.92  10,000.00  74,000,073,552.07  ACTUAL  792,032,796.83  14,379,844,412.56  534,612,588.07  10,668,450.00	45,390,659,260.30 397,691,968,368.97 2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 580,500.00 415,782,900.00 2,020,900.00 600,500.00 1,947,900.00 2397,788,900.00 2397,788,900.00 2397,788,900.00 74,779,085,084.89 2022 FINAL BUDGET 2021 792,154,008.48 14,379,844,312.56 534,668,900.00 10,690,400.00	2238 283 16 24,47,674,360.92  VARIANCE  9,850,947,005.76 158.23 3,764.08 34.90 201.10 217.99 341.22 500.00 380.73 500.00 300.17 500.00 9,850,951,164.07  VARIANCE  121,211.65 - 100.00 56,311.93 21,950.00	51,683,772,933.46 462,839,457,934.74 2021 ACTUAL 70,727,085,605,72 525,686,281,37 -1,006,399,777,79 4,161,000,00 328,520,004 48,469,1728,98 12,782,380,22 10,686,680,00  72,263,661,184,92 2021 ACTUAL 1,419,488,121,92 2,661,391,425.85 40,5557,791,38 10,311,500,00	20.423.714, 253,728,249,
0101012 010103 010103 010104 010106 010203 010203 010204 010206 010201 010301 010301 010301 010303 010304 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 010305 0	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penally Por Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/Lucense Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Tax Audit Arrears Withholding Taxes Tax Audit Arrears Withholding Tax Contracts Cattle Tax  Total  SUMMARY OF NON TAX REVENUE: LICENCES (12020100) FEES (12020400) FINES- GENERAL (12020500) SALES (12020600) EARNINGS: 12020700	40,022,375,038,94  ACTUAL 64,256,542,079,13 621,640,341.77 27,996,235,92 Others) 21,374,965,10 580,298,90  415,782,682,01 2,020,558,78 600,000.00 1,947,519,27 5,240,000.00 239,788,599,83 100,000.00 239,788,599,83 100,000.00 74,000,073,552,07  ACTUAL 792,032,796,83 14,379,844,412,56 534,612,588,07 10,668,450.00 40,701,358,00	45,380,659,260.30 397,601,968,368.97  2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 21,375,000.00 2,020,900.00 6000,500.00 1,947,900.00 1,947,900.00 2,397,88,900.00 100,500.00 388,765,900.00 74,779,085,084.89  2022 FINAL BUDGET 2021 792,154,008.48 14,379,844,312.56 534,668,900.00 10,690,000.00 10,690,000.00 10,690,000.00 10,690,000.00 10,690,000.00 10,690,000.00 10,690,000.00 40,702,500.00	238 238 883 16 24,47,674,360.92  VARIANCE  9,850,947,005.76 158,23 3,764,08 34,90 201.10 217.99 341,22 500.00 380.07 380.07 300.17 500.02 307.24 2,451.08  9,850,951,164.07  VARIANCE  121,211.65 - 100.00 56,311.93 21,950.00 1,142.00	51,683,772,933.48 462,839,457,934.74 2021 ACTUAL 70,727,085,605,72 525,686,281.37 -1,006,399,777.79 4,161,000.00 328,520.04 48,469,1728,98 12,782,380.22 10,686,680.00  72,263,661,184.92 2021 ACTUAL 1,419,488,121.92 2,661,391,425.85 40,557,791.38 10,311,500.00 1,041,772,933.88	20.423,714.
010102 010103 010104 010105 010106 010204 010206 010206 010206 010206 010307 010306 010307 020100 020400 020500 020500 020500	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Contracts Capital Gain Taxes Total  SUMMARY OF NON TAX REVENUE: LICENCES (12020100) FEES (12020400) FINES- GENERAL (12020500) SALES (12020600) EARNINGS: 12020700 RENT ON GOVT BUILDINGS: 12020800	40,022,375,038,94  ACTUAL  64,256,542,079.13  621,640,341.77  27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519.27  5,240,000.00  2,687,199.68  388,765,522.76  8,014,997,548.92  10,000.00  74,000,073,552.07  ACTUAL  792,032,796.83  14,379,844,412.56  534,612,588.07  10,668,450.00  40,701,358.00  13,832,600.00	45,390,659,260,30 397,601,968,368.97  2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000 021,375,000.00 21,375,000.00 22,020,900.00 600,500.00 1,947,900.00 239,788,900.00 386,7500.00 386,7500.00 74,779,085,084.89  2022 FINAL BUDGET 2021 792,154,008.48 14,379,844,312.56 534,668,900.00 10,690,400.00 40,702,500.00 13,832,700.00	238 238 883 16 24,47,674,360.92  VARIANCE  9,850,947,005.76 158.23 3,764.08 34,90 201.10 217.99 341.22 500.00 380.73 500.00 300.17 500.00 300.32 377.24 2,451.08 - 9,850,951,164.07  VARIANCE  121,211.65 - 100.00 56,311.93 21,950.00 1,142.00 100.00	51,683,772,933.48 462,830,457,934.74 2021 ACTUAL 70,727,085,605.72 525,686,281.37 1,006,399,777.79 41,617,000.00 328,520,043 48,469,478.83 12,782,380.22 10,686,680.00  72,263,661,184.92 2021 ACTUAL 1,419,488,121.92 2,661,391,425.85 40,557,791.38 40,557,791.38 1,0311,75,033.88 1,153,000.00	20.423,714.
010102 010102 010103 010104 010106 010203 010204 010201 010201 010201 010301 010301 010306 010307 010308 010307 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 010308 01	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Tax Audit Arrears Tax Audit Arrears Tax Audit Arrears Tax Audit Arrears Total  SUMMARY OF NON TAX REVENUE: LICENCES (12020100) FEES (12020400) FINES-GENERAL (12020500) SALES (12020600) EARNINGS: 12020700 RENT ON GOVT BUILDINGS: 12020800 RENT ON GOVT BUILDINGS: 12020800 RENT ON LAND & OTHERS: 12020900	40,022,375,038,94  ACTUAL  64,256,542,079.13  621,640,341.77  27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519,27  5,240,000.00  2,387,788,599.83  10,000.00  2,687,199.68  388,765,522.76  8,014,997,548.92  10,000.00  ACTUAL  792,032,796.83  14,379,844,412.56  534,612,588.07  10,668,450.00  40,701,358.00  13,832,600.00  1,555,000.00	45,390,659,260,30 397,601,968,368.97  2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 28,000,000.00 21,375,000.00 20,020,900.00 600,500.00 1,947,900.00 239,788,900.00 239,788,900.00 239,788,900.00 240,700,000.00 74,779,085,084.89  2022 FINAL BUDGET 2021 792,154,008.48 14,379,844,312.56 534,668,900.00 10,690,400.00 40,702,500.00 13,832,700.00 13,832,700.00 1,610,500.00	238 238, 883 16 24,47,674,360.92  VARIANCE  9,850,947,005.76 158.23 3,764.08 34,90 201.10 217.99 341.22 500.00 380.73 500.00 300.17 500.00 300.32 377.24 2,451.08 9,850,951,164.07  VARIANCE  121,211.65 - 100.00 56,311.93 21,950.00 1,142.00 100.00 55,500.00	51,683,772,933.48 462,830,457,934,74 2021 ACTUAL 70,727,085,605,72 525,586,2813,7 1,006,3399,777,79 4,161,000.00 328,520.04 48,469,178,83 4,964,684,128,98 12,782,380,22 10,686,680,00 72,263,661,184,92 2021 ACTUAL 1,419,488,121,92 2,661,391,425,85 40,557,791,38 10,311,500.00 1,041,772,933,00.00 5,814,000.00	20.423,714.
010102 010102 010104 010106 010106 010203 010206 010206 010210 010216 010216 010307 010307 010307 010307 010307 010307 020400 020500 020600 020700 020800 020800 020800 020800	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Contracts Capital Gain Taxes Total  SUMMARY OF NON TAX REVENUE: LICENCES (12020100) FEES (12020400) FINES- GENERAL (12020500) SALES (12020600) EARNINGS: 12020700 RENT ON GOVT BUILDINGS: 12020800	40,022,375,038,94  ACTUAL  64,256,542,079.13  621,640,341.77  27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519.27  5,240,000.00  2,687,199.68  388,765,522.76  8,014,997,548.92  10,000.00  74,000,073,552.07  ACTUAL  792,032,796.83  14,379,844,412.56  534,612,588.07  10,668,450.00  40,701,358.00  13,832,600.00	45,390,659,260,30 397,601,968,368.97  2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000 00,500.00 21,375,000.00 22,020,900.00 600,500.00 1,947,900.00 239,788,900.00 388,765,900.00 388,765,900.00 74,779,085,084.89  2022 FINAL BUDGET 2021 792,154,008.48 14,379,844,312.56 534,668,900.00 10,690,400.00 40,702,500.00 13,832,700.00	238 238 883 16 24,47,674,360.92  VARIANCE  9,850,947,005.76 158.23 3,764.08 34,90 201.10 217.99 341.22 500.00 380.73 500.00 300.17 500.00 300.32 377.24 2,451.08 - 9,850,951,164.07  VARIANCE  121,211.65 - 100.00 56,311.93 21,950.00 1,142.00 100.00	51,683,772,933.48 462,830,457,934.74 2021 ACTUAL 70,727,085,605.72 525,686,281.37 1,006,399,777.79 41,617,000.00 328,520,043 48,469,478.83 12,782,380.22 10,686,680.00  72,263,661,184.92 2021 ACTUAL 1,419,488,121.92 2,661,391,425.85 40,557,791.38 40,557,791.38 1,0311,75,033.88 1,153,000.00	20.423,714.
2010104 2010106 2010203 2010206 2010206 2010210 2010215 2010301 2010302 2010302 2010304 2010306 2010309 2010309	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty For Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Contracts Capital Gain Taxes Tax Audit Arrears Tax Audit Arrears Tax Audit Arrears Tax Audit Arrears Total  SUMMARY OF NON TAX REVENUE: LICENCES (12020100) FINES- GENERAL (12020500) SALES (12020600) EARNINGS: 12020700 RENT ON LAND & OTHERS: 12020800 RENT ON LAND & OTHERS: 12020900 REPAYMENTS: 12021000	40,022,375,038,94  ACTUAL  64,256,542,079.13  621,640,341.77  27,996,235.92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519.27  5,240,000.00  239,788,599.83  10,000.00  2,687,199.68  388,765,522.76  8,014,997,548.92  10,000.00  74,000,073,552.07  ACTUAL  792,032,796.83  14,379,844,412.56  534,612,588.07  10,668,450.00  40,701,358.00  13,832,600.00  1,555,000.00  150,629,94	45,390,659,260,30 397,691,968,368.97  2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 580,500.00 415,782,900.00 2,020,900.00 600,500.00 1,947,900.00 2397,788,900.00 2397,788,900.00 2397,788,900.00 24,0500.00 24,0500.00 27,0500.00 27,0500.00 28,0500.00 28,0500.00 28,0500.00 28,0500.00 28,0500.00 28,0500.00 28,0500.00 388,765,900.00 74,779,085,084.89 2022 FINAL BUDGET 2021 792,154,008.48 14,379,844,312.56 534,668,900.00 10,690,400.00 40,702,500.00 13,832,700.00 1,610,500.00 15,0700.00	2238,283,16 24,47,674,360,92  VARIANCE  9,850,947,005.76 158,23 3,764,08 34,90 201.10 217.99 341,22 500,00 380,73 300,00 300,17 500,00 9,850,951,164,07  VARIANCE  121,211.65 - 100.00 55,500.00 11,142.00 100.00 55,500.00 70.06	51,683,772,933.48 462,839,457,934,74 2021 ACTUAL 70,727,085,605,72 525,686,281,337 -1,006,399,777,79 4,161,000,00 328,520,04 48,469,178,98 12,782,380,22 10,686,680,00  72,263,661,184,92  2021 ACTUAL 1,419,488,121,92 2,661,391,425,85 40,557,791,38 10,311,500,00 1,041,772,933,88 1,153,000,00 5,814,000,00 356,300,00	20.423.714, 253,728,249,
0101012 0101013 010103 010104 0101016 010203 010204 010201 010201 010201 010201 010201 010201 010201 010201 010201 010301 010301 010301 010301 020400 020400 020500 020600 020600 020900 021000 021000	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty Por Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Victory Tax (License Victory Tax (License) Vic	40,022,375,038,94  ACTUAL  64,256,542,079,13  621,640,341.77  27,996,235,92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519,27  5,240,000.00  239,788,599,83  100,000.00  74,000,073,552,07  ACTUAL  792,032,796.83  14,379,844,4128.66  534,612,88.07  10,668,450.00  40,701,358.00  13,832,600.00  1,555,000.00  1,555,000.00  1,555,000.00  4,261,581.00	45,390,659,260,30 397,601,968,368.97  2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 580,500.00 415,789,900.00 100,500.00 1,947,900.00 239,788,900.00 100,500.00 388,765,900.00 388,765,900.00 74,779,085,084.89  2022 FINAL BUDGET 2021 792,154,008.48 14,379,844,312.56 534,668,900.00 10,690,400.00 40,702,500.00 15,070.00 4,262,900.00 4,262,900.00	238 238 883 16 24,47,674,360.92  VARIANCE  9,850,947,005.76 158.23 3,764.08 34.90 201.10 217.99 341.22 500.00 380.73 500.00 300.17 500.00 300.17 500.05 2,451.08 9,850,951,164.07  VARIANCE  121,211.65 - 100.00 56,311.93 21,950.00 1,142.00 100.00 55,00.00 70.06 1,319.00	51,683,772,933.48 462,830,457,934.74 2021 ACTUAL 70,727,085,605,72 525,686,281.37 -1,006,399,777.79 4,161,000.00 328,520.04 48,469,172,93 4,964,684,128.98 12,782,380.22 10,686,680.00  72,263,661,184.92 2021 ACTUAL 1,419,488,121.92 2,661,391,425.83 40,557,791.33 10,311,500.00 1,041,772,933.88 1,153,000.00 5,814,000.00 378,244.00 378,244.00 5,181,223,317.66	20.423.714, 253,728,249,
010102 010102 010104 010106 010106 010203 010206 010206 010210 010216 010216 010307 010307 010307 010307 010307 010307 020400 020500 020600 020700 020800 020800 020800 020800	TAX REVENUE  Personal Taxes (PAYE) Personal Income Tax (Self Employed Persons) D/S Internal Revenue Card Project (DSIR Crd) Tax Audit and Investigation (Personal Income Taxes & Penalty Por Offences & Interest Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Withholding Tax Consultancy Cattle tax Pools Betting tax Sales Tax (Arrears) Lottery Tax/License Property Tax Reimbursement of Tax on Dividends Capital Gain Taxes Victory Tax (License Victory Tax (License) Vic	40,022,375,038,94  ACTUAL  64,256,542,079,13  621,640,341.77  27,996,235,92  Others) 21,374,965.10  580,298.90  415,782,682.01  2,020,558.78  600,000.00  1,947,519,27  5,240,000.00  239,788,599,83  100,000.00  74,000,073,552,07  ACTUAL  792,032,796.83  14,379,844,4128.66  534,612,88.07  10,668,450.00  40,701,358.00  13,832,600.00  1,555,000.00  1,555,000.00  1,555,000.00  4,261,581.00	45,390,659,260,30 397,601,968,368.97  2022 FINAL BUDGET 2021 74,107,489,084.89 621,640,500.00 28,000,000.00 21,375,000.00 21,375,000.00 2,022,900.00 415,788,900.00 100,500.00 1947,900.00 239,788,900.00 100,500.00 248,760,000 74,779,085,084.89  2022 FINAL BUDGET 2021 792,154,008.48 14,379,844,312.56 534,668,390.00 10,690,400.00 40,702,500.00 1,610,700.00 1,610,700.00 1,610,700.00 1,610,700.00 1,610,700.00 1,610,700.00 1,610,700.00 1,610,700.00 1,610,700.00 1,610,700.00	238 238 883 16 24,47,674,360.92  VARIANCE  9,850,947,005.76 158.23 3,764.08 34.90 201.10 217.99 341.22 500.00 380.73 500.00 300.17 500.00 300.17 500.05 2,451.08 9,850,951,164.07  VARIANCE  121,211.65 - 100.00 56,311.93 21,950.00 1,142.00 100.00 55,00.00 70.06 1,319.00	51,683,772,933.48 462,830,457,934.74 2021 ACTUAL 70,727,085,605,72 525,686,281.37 1,006,399,777.79 4,161,000.00 328,520.04 48,469,1728,98 12,782,380.22 10,686,680.00  72,263,661,184.92  2021 ACTUAL 1,419,488,121.92 2,661,391,425.83 40,557,791.33 10,311,500.00 1,041,772,933.88 1,153,000.00 5,814,000.00 356,304.03	20.423,714

2,572,956,691.96 2,365,209,928.83 2,449,623,718.36 2,319,798,375.04 3,721,682,061.46 3,951,369,331.10 3,124,530,228.52 3,647,482,022.94 2,386,000,908.67 3,064,101,453.92 35,129,343,928.59

12020101 12020103 12020104 12020114	Radio/Television Station Licenses				
12020104		71,932,251.10	71,932,900.00	648.90	500,000.00
12020104	Rregisteration of Voluntary Organizations	13,939,600.00	13,950,000.00	10,400.00	3,270,000.00
	Inland Water Ways Licenses		15/550/600.00	10, 100.00	1,800,200.00
	·				1,800,200.00
	Bush Clearing/Tractor hiring service			-	-
12020115	Borehole Drilling Licenses	524,870.00	525,000.00	130.00	3,796,900.00
12020116	Pool Betting & Casino Licenses	6,315,000.00	6,320,000.00	5,000.00	2,200,000.00
12020117	CINEMATOGRAPHY LICENCES		.,	_	, , , , , , , , , , , , , , , , , , , ,
	Motor Vehicle Licenses	172 012 806 22	172 020 000 00	7 102 77	262 005 576 72
12020118		172,012,806.23	172,020,000.00	7,193.77	262,985,576.72
12020119	Drivers Licenses	355,623,536.44	355,623,900.00	363.56	912,236,490.46
12020120	Patent Medicine & Drug Store Licenses			-	162,025.00
12020121	Private Schools Licenses	141,936,673.00	141,962,808.48	26,135.48	186,185,500.00
				,	
	Health Facilities Licenses	890,000.00	900,000.00	10,000.00	16,825,000.00
12020123	Trade Permit			-	459,074.74
12020125	Games Licenses			-	
12020127	Learners Permit			_	
12020129	Motor Cycle Licenses	828,200.00	828,900.00	700.00	694,785.00
12020130	Veterinary Clinic Licence	67,000.00	70,000.00	3,000.00	524,800.00
12020131	Games And Sawmill Licenses	80,000.00	90,000.00	10,000.00	3,680,000.00
12020132	Waste Discharge & Disposal Permit	2,669,875.00	2,670,000.00	125.00	3,000,000.00
		2,009,075.00	2,670,000.00	125.00	
12020134	Pipeline License			-	6,900,500.00
12020135	Reg & Licence of Cold Stores			-	240,000.00
12020139	Accreditation of Consultants	750,000.00	750,500.00	500.00	200,000.00
					200,000.00
12020140	Reg of Timber Contractor	230,000.00	250,000.00	20,000.00	
12020141	Saw mill Operating License		T	-	1,341,000.00
12020143	Road/Street Usage/Closure Permit			-	435,000.00
12020143	Other Licenses	16,831,985.06	16 850 000 00		
		10,851,985.06	16,850,000.00	18,014.94	4,860,000.00
12020145	Road Worthiness			-	160,000.00
12020146	Registeration of Cooperatives Fees			-	
12020147	Reg of Patent Store/Chemist/Pharmacists			_	
	, ,			-	
12020149	Day care /Nursery Reg fee			-	
12020150	Hotel and Occupancy Reg Fee	535,000.00	540,000.00	5,000.00	6,451,270.00
12020151	Reg of Practitioners			-	3,580,000.00
12020153	Snookers Licenses			_	2,222,222.22
				-	
12020182	Livestock Movement Control License	200,000.00	200,000.00	-	
12020186	Private Hospitals and Clinic Licenses	6,666,000.00	6,670,000.00	4,000.00	
		_			
	TOTAL	702 022 706 02	702 454 000 40	121 211 65	1 440 400 134 03
	TOTAL	792,032,796.83	792,154,008.48	121,211.65	1,419,488,121.92
	FFFC (42020400)		2022		2024
	FEES (12020400)		2022		2021
	FEES (12020400)	ACTUAL	2022 FINAL BUDGET	VARIANCE	2021 ACTUAL
12020401			FINAL BUDGET		
12020401	Court Fees	547,291,086.73	FINAL BUDGET 547,292,000.00	913.27	ACTUAL
12020403	Court Fees Effluent Discharge Fees	547,291,086.73 270,000.00	FINAL BUDGET 547,292,000.00 290,000.00	913.27 20,000.00	ACTUAL 22,265,100.00
12020403 12020404	Court Fees Effluent Discharge Fees Fire Service Fees	547,291,086.73	FINAL BUDGET 547,292,000.00	913.27	ACTUAL
12020403	Court Fees Effluent Discharge Fees	547,291,086.73 270,000.00	FINAL BUDGET 547,292,000.00 290,000.00	913.27 20,000.00	ACTUAL 22,265,100.00
12020403 12020404 12020405	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab	547,291,086.73 270,000.00	FINAL BUDGET 547,292,000.00 290,000.00	913.27 20,000.00	ACTUAL 22,265,100.00
12020403 12020404 12020405 12020406	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees	547,291,086.73 270,000.00	FINAL BUDGET 547,292,000.00 290,000.00	913.27 20,000.00 15,000.00	22,265,100.00 13,415,215.00
12020403 12020404 12020405 12020406 12020407	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees	547,291,086.73 270,000.00 335,000.00	FINAL BUDGET 547,292,000.00 290,000.00 350,000.00	913.27 20,000.00 15,000.00 - -	ACTUAL 22,265,100.00 13,415,215.00 7,818,120.00
12020403 12020404 12020405 12020406 12020407 12020410	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees	547,291,086.73 270,000.00	FINAL BUDGET 547,292,000.00 290,000.00	913.27 20,000.00 15,000.00	22,265,100.00 13,415,215.00 7,818,120.00 7,261,000.00
12020403 12020404 12020405 12020406 12020407	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees	547,291,086.73 270,000.00 335,000.00	FINAL BUDGET 547,292,000.00 290,000.00 350,000.00	913.27 20,000.00 15,000.00 - -	ACTUAL 22,265,100.00 13,415,215.00 7,818,120.00
12020403 12020404 12020405 12020406 12020407 12020410 12020411	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/	547,291,086.73 270,000.00 335,000.00 345,500.00	FINAL BUDGET 547,292,000.00 290,000.00 350,000.00	913.27 20,000.00 15,000.00 - -	7,818,120.00 7,261,000.00 226,050.00
12020403 12020404 12020405 12020406 12020407 12020410 12020411 12020412	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates	547,291,086.73 270,000.00 335,000.00 345,500.00	FINAL BUDGET 547,292,000.00 290,000.00 350,000.00 350,000.00	913.27 20,000.00 15,000.00 - - - 4,500.00 -	7,818,120.00 7,261,000.00 226,050.00 1,500,000.00
12020403 12020404 12020405 12020406 12020407 12020410 12020411 12020412 12020413	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates	547,291,086.73 270,000.00 335,000.00 345,500.00	FINAL BUDGET 547,292,000.00 290,000.00 350,000.00	913.27 20,000.00 15,000.00 - - - - 4,500.00	7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00
12020403 12020404 12020405 12020406 12020407 12020410 12020411 12020412 12020413 12020414	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif	547,291,086.73 270,000.00 335,000.00 345,500.00	547,292,000.00 290,000.00 350,000.00 350,000.00 100,000.00 100,000.00	913.27 20,000.00 15,000.00 - - - 4,500.00 - - 20,000.00	7,818,120.00 7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00
12020403 12020404 12020405 12020406 12020407 12020410 12020411 12020412 12020413	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates	547,291,086.73 270,000.00 335,000.00 345,500.00	FINAL BUDGET 547,292,000.00 290,000.00 350,000.00 350,000.00	913.27 20,000.00 15,000.00 - - - 4,500.00 -	7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00
12020403 12020404 12020405 12020406 12020407 12020410 12020411 12020412 12020413 12020414 12020415	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00	\$10,000.00  \$10,000.00  \$100,000.00	913.27 20,000.00 15,000.00 - - - 4,500.00 - 20,000.00 - 29,000.00	7,818,120.00 7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00
12020403 12020404 12020405 12020406 12020410 12020411 12020412 12020413 12020414 12020415 12020416	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00	\$100,000.00  \$100,000.00  \$100,000.00  \$100,000.00  \$100,000.00  \$100,000.00  \$100,000.00  \$100,000.00	913.27 20,000.00 15,000.00 4,500.00 - 20,000.00 - 29,000.00 1,575.00	7,818,120.00 7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00
12020403 12020404 12020405 12020406 12020407 12020410 12020411 12020412 12020414 12020415 12020415 12020416 12020417	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00	\$10,000.00  \$10,000.00  \$100,000.00	913.27 20,000.00 15,000.00 - - - 4,500.00 - 20,000.00 - 29,000.00	22,265,100.00 13,415,215.00 7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00
12020403 12020404 12020405 12020406 12020407 12020410 12020411 12020413 12020414 12020415 12020416 12020416 12020417 12020418	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00	\$10,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00	913.27 20,000.00 15,000.00 4,500.00 - 20,000.00 - 29,000.00 1,575.00 85,000.00	7,818,120.00 7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00
12020403 12020404 12020405 12020406 12020407 12020410 12020411 12020412 12020414 12020415 12020415 12020416 12020417	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00	\$100,000.00  \$100,000.00  \$100,000.00  \$100,000.00  \$100,000.00  \$100,000.00  \$100,000.00  \$100,000.00	913.27 20,000.00 15,000.00 4,500.00 - 20,000.00 - 29,000.00 1,575.00	22,265,100.00 13,415,215.00 7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00
12020403 12020404 12020405 12020406 12020410 12020411 12020412 12020413 12020413 12020416 12020417 12020418 12020418	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00	\$10,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00	913.27 20,000.00 15,000.00 4,500.00 - 20,000.00 - 29,000.00 1,575.00 85,000.00	7,818,120.00 7,818,120.00 7,261,000.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00 475,000.00 3,705,000.00
12020403 12020404 12020405 12020406 12020410 12020411 12020412 12020413 12020414 12020415 12020416 12020417 12020418 12020419 12020419 12020419	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00	\$10,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00	913.27 20,000.00 15,000.00 4,500.00 - 20,000.00 - 29,000.00 1,575.00 85,000.00	7,818,120.00 7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00 475,000.00 3,705,000.00 12,845,843.83
12020403 12020404 12020405 12020406 12020410 12020411 12020412 12020413 12020414 12020415 12020416 12020417 12020418 12020419 12020419 12020421	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02	\$10,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00	913.27 20,000.00 15,000.00 4,500.00 - 20,000.00 - 29,000.00 1,575.00 85,000.00 - 10,672.98	7,818,120.00 7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 39,393,000.00 101,784,078.00 41,515,545.00 475,000.00 3,705,000.00 12,845,843.83 30,825,677.00
12020403 12020404 12020405 12020406 12020407 12020410 12020411 12020412 12020413 12020415 12020416 12020417 12020418 12020419 12020412 12020421 12020421	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02	\$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00	913.27 20,000.00 15,000.00	22,265,100.00 13,415,215.00  7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00  475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00
12020403 12020404 12020405 12020406 12020410 12020411 12020412 12020413 12020414 12020415 12020416 12020417 12020418 12020419 12020419 12020421	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02	\$10,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00 \$100,000.00	913.27 20,000.00 15,000.00 4,500.00 - 20,000.00 - 29,000.00 1,575.00 85,000.00 - 10,672.98	7,818,120.00 7,818,120.00 7,261,000.00 1,500,000.00 2,890,100.00 101,784,078.00 41,515,545.00 475,000.00 3,705,000.00 12,845,843.83 30,825,677.00
12020403 12020404 12020405 12020406 12020407 12020410 12020411 12020412 12020415 12020415 12020416 12020417 12020418 12020419 12020421 12020421	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02	\$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00  \$1,000.00	913.27 20,000.00 15,000.00	7,818,120.00 7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00 475,000.00 3,705,000.00 12,845,843.33 30,825,677.00 9,131,000.00 10,454,304.32
12020403 12020404 12020405 12020406 12020410 12020411 12020412 12020413 12020414 12020415 12020417 12020418 12020419 12020421 12020422 12020424 12020424 12020424 12020425	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00	\$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00 \$1,000.00	913.27 20,000.00 15,000.00	7,818,120.00 7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00 475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00
12020403 12020404 12020405 12020406 12020410 12020411 12020412 12020413 12020414 12020415 12020416 12020417 12020419 12020421 12020422 12020422 12020424 12020424 12020424 12020425	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11	\$1,473,244,312.56 -	913.27 20,000.00 15,000.00 4,500.00 - 20,000.00 - 29,000.00 1,575.00 85,000.00 - 10,672.98 - 4,000.00 13,590.00 13,590.00 - 7,291,521.55	7,818,120.00 7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 28,890,100.00 41,515,545.00 475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00 515,250.00
12020403 12020404 12020405 12020407 12020410 12020411 12020412 12020413 12020414 12020415 12020416 12020417 12020419 12020419 12020421 12020422 12020422 12020423 12020424 12020425 12020426 12020427	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees Tender Fees	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11 729,161,992.00	\$1,473,244,312.56 - 730,000,000	913.27 20,000.00 15,000.00	7,818,120.00 7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00 475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00
12020403 12020404 12020405 12020406 12020410 12020411 12020412 12020413 12020414 12020415 12020416 12020417 12020419 12020421 12020422 12020422 12020424 12020424 12020424	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11	\$1,473,244,312.56 -	913.27 20,000.00 15,000.00 4,500.00 - 20,000.00 - 29,000.00 1,575.00 85,000.00 - 10,672.98 - 4,000.00 13,590.00 13,590.00 - 7,291,521.55	7,818,120.00 7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 28,890,100.00 40,890,100.00 41,515,545.00 475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00 515,250.00
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12020403 12020404 12020405 12020407 12020410 12020411 12020412 12020413 12020414 12020415 12020416 12020417 12020419 12020421 12020421 12020421 12020422 12020426 12020426 12020427 12020426 12020427 12020427 12020428 12020428 12020431 12020433	Court Fees Effluent Discharge Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees Fire Safety Certificate Fees Audit Fees Professional Registeration Fees Environmental Impact Assessment Fees Deeds (Lands Instr and Reg. Land Fees) C of O Processing	547,291,086.73 270,000.00 335,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11 729,161,992.00 3,784,000.00 1,157,500.00 5,000,000.00	\$1,473,244,312.56 - 730,000,000 0 1,160,000.00 0 5,000,000.00 0 5,000,000.00 0 5,000,000.00 0 1,000,000.00 0 1,160,000.00 0 1,160,000.00 0 1,160,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,000,000.00 0 1,	913.27 20,000.00 15,000.00	ACTUAL  22,265,100.00 13,415,215.00  7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00  475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00 515,250.00 63,998,500.00  10,767,446.52 416,158,452.12 5,019,127.96
12020403 12020404 12020405 12020406 12020410 12020411 12020412 12020413 12020413 12020415 12020416 12020417 12020418 12020419 12020421 12020422 12020423 12020424 12020425 12020426 12020427 12020428 12020429 12020428 12020429 12020429 12020430 12020431 12020433 12020433 12020433	Court Fees Effluent Discharge Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees Tender Fees Fire Safety Certificate Fees Audit Fees Professional Registeration Fees Environmental Impact Assessment Fees Deeds (Lands Instr and Reg. Land Fees) C of O Processing Recertification of Co-operative Societies	547,291,086.73 270,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11 729,161,992.00 3,784,000.00 1,157,500.00 5,000,000.00 1,315,000.00	\$1,473,244,312.56 \$1,473,2000.00 \$20,000.00 \$350,000.00 \$350,000.00 \$350,000.00 \$350,000.00 \$350,000.00 \$350,000.00 \$36,500,000.00 \$320,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00 \$3250,000.00	913.27 20,000.00 15,000.00	22,265,100.00 13,415,215.00  7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00  475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00 515,250.00 63,998,500.00  10,767,446.52 416,158,452.12 5,019,127.96
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12020403 12020404 12020405 12020407 12020410 12020411 12020413 12020414 12020415 12020416 12020417 12020418 12020419 12020421 12020421 12020425 12020426 12020427 12020428 12020429 12020421 12020429 12020420 12020421 12020421 12020425 12020426 12020427 12020428 12020429 12020429 12020429 12020429 12020429 12020430 12020431 12020431 12020433 12020433 12020433	Court Fees Effluent Discharge Fees Effluent Discharge Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees Tender Fees Fire Safety Certificate Fees Audit Fees Professional Registeration Fees Environmental Impact Assessment Fees Deeds (Lands Instr and Reg. Land Fees) C of O Processing Recertification of Co-operative Societies Bill Board Advertisement Fees Deeds Registeration Fees Survey/Planning/Building Fees	547,291,086.73 270,000.00 335,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11 729,161,992.00 3,784,000.00 1,157,500.00 5,000,000.00 1,315,000.00 1,315,000.00 1,315,000.00 1,973,942,284.96	\$1,473,244,312.56 \$1,320,000.00 \$20,000.00 \$350,000.00 \$350,000.00 \$350,000.00 \$350,000.00 \$100,000.00 \$970,000.00 \$36,500,000.00 \$3250,000.00 \$3,250,000.00 \$11,473,244,312.56 \$730,000,000.00 \$1,160,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,980,000.00 \$1,980,000.00 \$1,980,000.00	913.27 20,000.00 15,000.00	ACTUAL  22,265,100.00 13,415,215.00  7,818,120.00 7,261,000.00 2,60,50.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00  475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00 515,250.00 63,998,500.00 10,767,446.52 416,158,452.12 5,019,127.96  1,285,466,573.89 10,000.00 2,703,170.00
12020403 12020404 12020405 12020407 12020410 12020411 12020412 12020413 12020414 12020415 12020416 12020417 12020418 12020419 12020421 12020422 12020424 12020429 12020429 12020420 12020421 12020421 12020429 12020429 12020420 12020420 12020420 12020420 12020420 12020420 12020420 12020420 12020420 12020420 12020420 12020430 12020431 12020433 12020433 12020436 12020437	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees Tender Fees Fire Safety Certificate Fees Audit Fees Professional Registeration Fees Environmental Impact Assessment Fees Deeds (Lands Instr and Reg. Land Fees) C of O Processing Recertification of Co-operative Societies Bill Board Advertisement Fees Deeds Registeration Fees	547,291,086.73 270,000.00 335,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11 729,161,992.00 3,784,000.00 1,157,500.00 5,000,000.00 1,315,000.00 1,315,000.00 777,288,840.20 390,005.00	\$1,473,244,312.56 \$1,400,000.00 \$1,320,000.00 \$29,000.00 \$350,000.00 \$350,000.00 \$350,000.00 \$100,000.00 \$100,000.00 \$370,000.00 \$3,250,000.00 \$3,250,000.00 \$3,790,000.00 \$1,473,244,312.56 \$730,000,000 \$1,160,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00	913.27 20,000.00 15,000.00	ACTUAL  22,265,100.00 13,415,215.00  7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 39,393,000.00 101,784,078.00 41,515,545.00  475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00 515,250.00 63,998,500.00  10,767,446.52 416,158,452.12 5,019,127.96
12020403 12020404 12020405 12020407 12020410 12020411 12020413 12020414 12020415 12020416 12020417 12020418 12020419 12020421 12020421 12020425 12020426 12020427 12020428 12020429 12020421 12020429 12020420 12020421 12020421 12020425 12020426 12020427 12020428 12020429 12020429 12020429 12020429 12020429 12020430 12020431 12020431 12020433 12020433 12020433	Court Fees Effluent Discharge Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees Fire Safety Certificate Fees Audit Fees Professional Registeration Fees Environmental Impact Assessment Fees Deeds (Lands Instr and Reg. Land Fees) C of O Processing Recertification of Co-operative Societies Bill Board Advertisement Fees Deeds Registeration Fees Survey/Planning/Building Fees Stamp Duties & Penalties	547,291,086.73 270,000.00 335,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11 729,161,992.00 3,784,000.00 1,157,500.00 5,000,000.00 1,315,000.00 1,315,000.00 1,315,000.00 1,973,942,284.96	\$1,473,244,312.56 \$1,320,000.00 \$20,000.00 \$350,000.00 \$350,000.00 \$350,000.00 \$350,000.00 \$100,000.00 \$970,000.00 \$36,500,000.00 \$3250,000.00 \$3,250,000.00 \$11,473,244,312.56 \$730,000,000.00 \$1,160,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,980,000.00 \$1,980,000.00 \$1,980,000.00	913.27 20,000.00 15,000.00	ACTUAL  22,265,100.00 13,415,215.00  7,818,120.00 7,261,000.00 2,60,50.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00  475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00 515,250.00 63,998,500.00 10,767,446.52 416,158,452.12 5,019,127.96  1,285,466,573.89 10,000.00 2,703,170.00
12020403 12020404 12020405 12020406 12020410 12020411 12020412 12020413 12020415 12020416 12020417 12020418 12020419 12020421 12020423 12020424 12020426 12020427 12020428 12020428 12020429 12020429 12020429 12020430 12020431 12020431 12020433 12020434 12020437 12020437 12020440 12020440 12020440	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees Fire Safety Certificate Fees Audit Fees Professional Registeration Fees Environmental Impact Assessment Fees Deeds (Lands Instr and Reg. Land Fees) C of O Processing Recertification of Co-operative Societies Bill Board Advertisement Fees Survey/Planning/Building Fees Stamp Duties & Penalties Consultancy Service Fee	547,291,086.73 270,000.00 335,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11 729,161,992.00 3,784,000.00 1,157,500.00 5,000,000.00 1,315,000.00 1,315,000.00 1,372,88,840.20 390,005.00 1,973,942,284.96 42,774,826.34	\$1,473,244,312.56 - 730,000.00 3,790,000.00 1,320,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,290,000.00 1,980,000.00 1,980,000.00 1,920,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00	913.27 20,000.00 15,000.00 15,000.00	ACTUAL  22,265,100.00 13,415,215.00  7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00  475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00 515,250.00 63,998,500.00  10,767,446.52 416,158,452.12 5,019,127.96  1,285,466,573.89 10,000.00 2,703,170.00 229,465,470.67
12020403 12020404 12020405 12020406 12020410 12020411 12020412 12020413 12020415 12020416 12020417 12020418 12020419 12020421 12020422 12020424 12020426 12020427 12020428 12020429 12020429 12020429 12020429 12020430 12020430 12020431 12020434 12020434 12020438 12020438 12020448 12020441 12020441	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees Tender Fees Fire Safety Certificate Fees Audit Fees Professional Registeration Fees Environmental Impact Assessment Fees Deeds (Lands Instr and Reg. Land Fees) C of O Processing Recertification of Co-operative Societies Bill Board Advertisement Fees Survey/Planning/Building Fees Stamp Duties & Penalties Consultancy Service Fee Road Reinstatement Fees	547,291,086.73 270,000.00 335,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11 729,161,992.00 3,784,000.00 1,157,500.00 5,000,000.00 1,315,000.00 1,315,000.00 1,315,000.00 1,973,942,284.96	\$1,473,244,312.56 \$1,320,000.00 \$20,000.00 \$350,000.00 \$350,000.00 \$350,000.00 \$350,000.00 \$100,000.00 \$970,000.00 \$36,500,000.00 \$3250,000.00 \$3,250,000.00 \$11,473,244,312.56 \$730,000,000.00 \$1,160,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,320,000.00 \$1,980,000.00 \$1,980,000.00 \$1,980,000.00	913.27 20,000.00 15,000.00 15,000.00	ACTUAL  22,265,100.00 13,415,215.00  7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00  475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00 515,250.00 63,998,500.00 10,767,446.52 416,158,452.12 5,019,127.96  1,285,466,573.89 10,000.00 2,703,170.00
12020403 12020404 12020405 12020407 12020410 12020411 12020413 12020414 12020415 12020416 12020417 12020418 12020419 12020421 12020421 12020422 12020424 12020429 12020429 12020420 12020421 12020421 12020429 12020420 12020420 12020421 12020421 12020421 12020429 12020420 12020421 12020421 12020421 12020421 12020421 12020421 12020421 12020421 12020430 12020431 12020431 12020431 12020431 12020431 12020431 12020431 12020431 12020441 120204441	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees Tender Fees Fire Safety Certificate Fees Audit Fees Professional Registeration Fees Environmental Impact Assessment Fees Deeds (Lands Instr and Reg. Land Fees) C of O Processing Recertification of Co-operative Societies Bill Board Advertisement Fees Deeds Registeration Fees Survey/Planning/Building Fees Stamp Duties & Penalties Consultancy Service Fee Road Reinstatement Fees Agreement Fees	547,291,086.73 270,000.00 335,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11 729,161,992.00 3,784,000.00 1,157,500.00 5,000,000.00 1,315,000.00 1,315,000.00 1,372,88,840.20 390,005.00 1,973,942,284.96 42,774,826.34	\$1,473,244,312.56 - 730,000.00 3,790,000.00 1,320,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,290,000.00 1,980,000.00 1,980,000.00 1,920,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00	913.27 20,000.00 15,000.00 15,000.00	ACTUAL  22,265,100.00 13,415,215.00  7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00  475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00 515,250.00 63,998,500.00  10,767,446.52 416,158,452.12 5,019,127.96  1,285,466,573.89 10,000.00 2,703,170.00 229,465,470.67
12020403 12020404 12020405 12020406 12020410 12020411 12020412 12020413 12020415 12020416 12020417 12020418 12020419 12020421 12020422 12020424 12020426 12020427 12020428 12020429 12020429 12020429 12020429 12020430 12020430 12020431 12020434 12020434 12020438 12020438 12020448 12020441 12020441	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees Tender Fees Fire Safety Certificate Fees Audit Fees Professional Registeration Fees Environmental Impact Assessment Fees Deeds (Lands Instr and Reg. Land Fees) C of O Processing Recertification of Co-operative Societies Bill Board Advertisement Fees Survey/Planning/Building Fees Stamp Duties & Penalties Consultancy Service Fee Road Reinstatement Fees	547,291,086.73 270,000.00 335,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11 729,161,992.00 3,784,000.00 1,157,500.00 5,000,000.00 1,315,000.00 1,315,000.00 1,372,88,840.20 390,005.00 1,973,942,284.96 42,774,826.34	\$1,473,244,312.56 - 730,000.00 3,790,000.00 1,320,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,290,000.00 1,980,000.00 1,980,000.00 1,920,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00	913.27 20,000.00 15,000.00 15,000.00	ACTUAL  22,265,100.00 13,415,215.00  7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00  475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00 515,250.00 63,998,500.00  10,767,446.52 416,158,452.12 5,019,127.96  1,285,466,573.89 10,000.00 2,703,170.00 229,465,470.67
12020403 12020404 12020405 12020407 12020410 12020411 12020413 12020414 12020415 12020416 12020417 12020418 12020419 12020421 12020421 12020422 12020423 12020424 12020425 12020426 12020427 12020427 12020428 12020429 12020429 12020429 12020429 12020429 12020429 12020429 12020429 12020429 12020429 12020429 12020429 12020430 12020431 12020431 12020431 12020431 12020431 12020431 12020431 12020443 12020444 12020444	Court Fees Effluent Discharge Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees Fire Safety Certificate Fees Audit Fees Professional Registeration Fees Environmental Impact Assessment Fees Deeds (Lands Instr and Reg. Land Fees) C of O Processing Recertification of Co-operative Societies Bill Board Advertisement Fees Deeds Registeration Fees Survey/Planning/Building Fees Stamp Duties & Penalties Consultancy Service Fee Road Reinstatement Fees Reacher Training Fees/levy	547,291,086.73 270,000.00 335,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11 729,161,992.00 3,784,000.00 1,157,500.00 5,000,000.00 1,315,000.00 1,315,000.00 1,315,000.00 1,973,942,284.96 42,774,826.34 4,645,510.00	\$1,473,244,312.56 - 730,000,000 1,160,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,290,000.00 1,980,000.00 1,290,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00	913.27 20,000.00 15,000.00	ACTUAL  22,265,100.00 13,415,215.00  7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00  475,000.00 3,705,000.00 12,845,843.83 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00 515,250.00 63,998,500.00  10,767,446.52 416,158,452.12 5,019,127.96  1,285,466,573.89 10,000.00 2,703,170.00 229,465,470.67
12020403 12020404 12020405 12020407 12020410 12020411 12020413 12020414 12020415 12020416 12020417 12020418 12020419 12020421 12020421 12020422 12020424 12020429 12020429 12020420 12020421 12020421 12020429 12020420 12020420 12020421 12020421 12020421 12020429 12020420 12020421 12020421 12020421 12020421 12020421 12020421 12020421 12020421 12020430 12020431 12020431 12020431 12020431 12020431 12020431 12020431 12020431 12020441 120204441	Court Fees Effluent Discharge Fees Fire Service Fees Accommodation, food services & Tourism Estab Urban Water Board Fees Waste Management Fees Forest Assessment Fees Toll Fees on movement of log/plant/timber/plywood/ Forest Out-turn Volumn rates Forest Tarrif on Stumpage Rates Ecological Tarif Contractors Reg Fees Meat Inspection Fee Contractors Reg Fees Produce Inspection Fee Veterinary Inspection Fee Govt Hospital Service Fee Passenger Carriage Fee Application fees for legal documents Search Fee Lands, Survey and Urban Dev Disinfection of produce fees School Fees Tender Fees Fire Safety Certificate Fees Audit Fees Professional Registeration Fees Environmental Impact Assessment Fees Deeds (Lands Instr and Reg. Land Fees) C of O Processing Recertification of Co-operative Societies Bill Board Advertisement Fees Deeds Registeration Fees Survey/Planning/Building Fees Stamp Duties & Penalties Consultancy Service Fee Road Reinstatement Fees Agreement Fees	547,291,086.73 270,000.00 335,000.00 335,000.00 345,500.00 100,000.00 80,000.00 6,671,000.00 968,425.00 36,415,000.00 4,489,327.02 316,000.00 3,236,410.00 11,480,535,834.11 729,161,992.00 3,784,000.00 1,157,500.00 5,000,000.00 1,315,000.00 1,315,000.00 1,372,88,840.20 390,005.00 1,973,942,284.96 42,774,826.34	\$1,473,244,312.56 - 730,000.00 3,790,000.00 1,320,000.00 1,980,000.00 1,980,000.00 1,290,000.00 1,980,000.00 1,980,000.00 1,220,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00 1,980,000.00	913.27 20,000.00 15,000.00 15,000.00 4,500.00 20,000.00 1,575.00 85,000.00 10,672.98 4,000.00 13,590.00 7,291,521.55 838,008.00 6,000.00 2,500.00 5,000.00 1,159.80 9,995.00 6,057,715.04 25,173.66 54,490.00	ACTUAL  22,265,100.00 13,415,215.00  7,818,120.00 7,261,000.00 226,050.00 1,500,000.00 2,890,100.00 39,393,000.00 101,784,078.00 41,515,545.00  475,000.00 3,705,000.00 12,845,843.33 30,825,677.00 9,131,000.00 10,454,304.32 294,854,500.00 515,250.00 63,998,500.00  10,767,446.52 416,158,452.12 5,019,127.96  1,285,466,573.89 10,000.00 2,703,170.00 229,465,470.67

12020448	Development Levies	6,416,957.93	6,500,000.00	83,042.07	
12020449	Business/Trade Operating fee	53,386,215.00	53,400,000.00	13,785.00	
12020450	Inspection Fees	9,242,415.00	9,250,000.00	7,585.00	
12020452	School /Tuition/Examination Fees	559,050.00	560,000.00	950.00	
12020453	Application Fees	26,000.00	27,000.00	1,000.00	
12020456 12020457	Road Traffic Exam Fees  Motor Vehicle New Number Plates	285,000.00	285,500.00 13,602,000.00	500.00 600.00	
12020457	Registeration of Private Schools	13,601,400.00 5,000.00	10.000.00	5.000.00	
12020473	8	2,160,000.00	2,170,000.00	10,000.00	
12020483	Social Club Registeration Fees Registeration Fees of Hospital	15,000.00	20,000.00	5,000.00	
12020487	Exams Fees	301,324,353.00	301,330,000.00	5,647.00	
12020492	Certificate of Recognition Fees	4,000.00	5,000.00	1,000.00	
12020493	Medical Ward Fees	410,788,630.37	410,790,000.00	1,369.63	
12020457	iviedical ward rees	410,766,030.37	410,730,000.00	1,309.03	
	TOTAL	14,379,844,412.56	14,379,844,312.56 -	100.00	2,661,391,425.85
	101112	11,070,011,112100	2.,070,01.,022.00	200.00	2,002,002,120.00
	FINES- GENERAL (12020500)		2022		2021
	, ,	ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
12020502	Illegal use of power/Electrical facility fine				122,961.12
12020503	Charges for Traffic Offence	30,732,200.00	30,732,500.00	300.00	18,367,700.00
12020505	Fines/Penalties (General)	1,736,120.00	1,736,500.00	380.00	17,489,800.26
12020506	HIGH Court fines	8,124,173.00	8,124,500.00	327.00	4,354,330.00
12020507	Customary Court Fines	27,538,775.12	27,586,200.00	47,424.88	223,000.00
12020514	Effluent Discharge Fees	15,119,100.00	15,119,900.00	800.00	.,
	Fire Service License fees	5,650,000.00	5,650,500.00	500.00	
12020519	Waste Management Fees	7,705,000.00	7,705,500.00	500.00	
	Forest Assessment Fees	12,000.00	15,000.00	3,000.00	
	Toll Fees on Movement of Log/plant/Timber/Plywood/	,	1,072,500.00	500.00	
	Forest Out-Turn Volumn Rates	70,569,223.68	70,569,500.00	276.32	
	Ecological Tarif	31,773,400.00	31,773,900.00	500.00	
	Meat Inspection Fee	4,450,000.00	4,450,500.00	500.00	
12020531	Live Stock Service Fees	250,000.00	250,500.00	500.00	
12020535	Vertinery Inspection Fee	3,973,500.00	3,973,500.00	-	
12020536	Other Fees	325,907,096.27	325,907,900.00	803.73	
		, ,	, ,		
	TOTAL	534,612,588.07	534,668,900.00	56,311.93	40,557,791.38
	SALES (12020600)		2022		2021
			FINAL BUDGET		
		ACTUAL	2021	VARIANCE	ACTUAL
12020601					
12020601	Sales of Journal & Publications	2 015 000 00	2 020 000 00	5,000,00	5 000 000 00
12020601 12020603	Sales of Journal & Publications Scanning and Printing of Maps	2,015,000.00	2,020,000.00	5,000.00	5,000,000.00
12020603	Scanning and Printing of Maps		, ,	=	,
12020603 12020604	Scanning and Printing of Maps Sales of Plants and Equipment	7,449,450.00	8,449,500.00	1,000,050.00	429,000.00
12020603 12020604 12020605	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications	7,449,450.00 75,000.00	8,449,500.00 80,000.00	- 1,000,050.00 5,000.00	429,000.00 345,000.00
12020603 12020604 12020605 12020607	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items	7,449,450.00	8,449,500.00	1,000,050.00	429,000.00
12020603 12020604 12020605 12020607 12020611	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of improved seeds/chemical	7,449,450.00 75,000.00	8,449,500.00 80,000.00	- 1,000,050.00 5,000.00	429,000.00 345,000.00
12020603 12020604 12020605 12020607 12020611 12020612	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of improved seeds/chemical Sales of farm Produce	7,449,450.00 75,000.00 100,000.00	8,449,500.00 80,000.00 110,000.00	1,000,050.00 5,000.00 10,000.00 -	429,000.00 345,000.00 1,710,000.00
12020603 12020604 12020605 12020607 12020611 12020612 12020614	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of improved seeds/chemical Sales of farm Produce Sales of Government Vehicles	7,449,450.00 75,000.00	8,449,500.00 80,000.00	- 1,000,050.00 5,000.00	429,000.00 345,000.00 1,710,000.00 2,823,000.00
12020603 12020604 12020605 12020607 12020611 12020612 12020614 12020615	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of improved seeds/chemical Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries	7,449,450.00 75,000.00 100,000.00	8,449,500.00 80,000.00 110,000.00	1,000,050.00 5,000.00 10,000.00 -	429,000.00 345,000.00 1,710,000.00 2,823,000.00 4,500.00
12020603 12020604 12020605 12020607 12020611 12020612 12020614 12020615 12020616	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of improved seeds/chemical Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings	7,449,450.00 75,000.00 100,000.00 10,000.00	8,449,500.00 80,000.00 110,000.00	1,000,050.00 5,000.00 10,000.00 - - 1,000.00 -	429,000.00 345,000.00 1,710,000.00 2,823,000.00
12020603 12020604 12020605 12020607 12020611 12020612 12020614 12020615	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of improved seeds/chemical Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries	7,449,450.00 75,000.00 100,000.00 10,000.00	8,449,500.00 80,000.00 110,000.00 11,000.00 19,900.00	1,000,050.00 5,000.00 10,000.00 - - 1,000.00 - - - 900.00	429,000.00 345,000.00 1,710,000.00 2,823,000.00 4,500.00
12020603 12020604 12020605 12020607 12020611 12020612 12020614 12020615 12020618	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of improved seeds/chemical Sales of farm Produce Sales of Government Vehicles Sales of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps	7,449,450.00 75,000.00 100,000.00 10,000.00	8,449,500.00 80,000.00 110,000.00	1,000,050.00 5,000.00 10,000.00 - - 1,000.00 -	429,000.00 345,000.00 1,710,000.00 2,823,000.00 4,500.00
12020603 12020604 12020605 12020607 12020611 12020612 12020614 12020615 12020618	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of improved seeds/chemical Sales of farm Produce Sales of Government Vehicles Sales of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps	7,449,450.00 75,000.00 100,000.00 10,000.00	8,449,500.00 80,000.00 110,000.00 11,000.00 19,900.00	1,000,050.00 5,000.00 10,000.00 - - 1,000.00 - - - 900.00	429,000.00 345,000.00 1,710,000.00 2,823,000.00 4,500.00
12020603 12020604 12020605 12020607 12020611 12020612 12020614 12020615 12020618	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of improved seeds/chemical Sales of farm Produce Sales of Government Vehicles Sales of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps	7,449,450.00 75,000.00 100,000.00 10,000.00	8,449,500.00 80,000.00 110,000.00 11,000.00 19,900.00	1,000,050.00 5,000.00 10,000.00 - - 1,000.00 - - - 900.00	429,000.00 345,000.00 1,710,000.00 2,823,000.00 4,500.00
12020603 12020604 12020605 12020607 12020611 12020612 12020614 12020615 12020618	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General	7,449,450.00 75,000.00 100,000.00 10,000.00 10,000.00 19,000.00 1,000,000.00	8,449,500.00 80,000.00 110,000.00 11,000.00 19,900.00 1,000,500.00	1,000,050.00 5,000.00 10,000.00 - - 1,000.00 - - 900.00 500.00	429,000.00 345,000.00 1,710,000.00 2,823,000.00 4,500.00 1,702,500.00
12020603 12020604 12020605 12020607 12020611 12020612 12020614 12020615 12020618	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of improved seeds/chemical Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General	7,449,450.00 75,000.00 100,000.00 10,000.00 10,000.00 19,000.00 1,000,000.00	8,449,500.00 80,000.00 110,000.00 11,000.00 19,900.00 1,000,500.00 10,690,400.00	1,000,050.00 5,000.00 10,000.00 - - 1,000.00 - - 900.00 500.00	429,000.00 345,000.00 1,710,000.00 2,823,000.00 4,500.00 1,702,500.00 12,014,000.00
12020603 12020604 12020605 12020607 12020611 12020612 12020614 12020615 12020618	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General	7,449,450.00 75,000.00 100,000.00 10,000.00 10,000.00 1,000,000.00 1,000,000.00	8,449,500.00 80,000.00 110,000.00 11,000.00 19,900.00 1,000,500.00 10,690,400.00	1,000,050.00 5,000.00 10,000.00 - - 1,000.00 - - 900.00 500.00 - 1,021,950.00	429,000.00 345,000.00 1,710,000.00 2,823,000.00 4,500.00 1,702,500.00 12,014,000.00
12020603 12020604 12020605 12020607 12020611 12020612 12020614 12020615 12020618	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of improved seeds/chemical Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General	7,449,450.00 75,000.00 100,000.00 10,000.00 10,000.00 19,000.00 1,000,000.00	8,449,500.00 80,000.00 110,000.00  11,000.00  19,900.00 1,000,500.00  10,690,400.00  2022 FINAL BUDGET	1,000,050.00 5,000.00 10,000.00 - - 1,000.00 - - 900.00 500.00	429,000.00 345,000.00 1,710,000.00 2,823,000.00 4,500.00 1,702,500.00 12,014,000.00
12020603 12020604 12020605 12020607 12020611 12020612 12020614 12020615 12020618 12020619	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of fiarm Produce Sales of Government Vehicles Sales of Foceedings Scanning and Printing of Maps Sales General	7,449,450.00 75,000.00 100,000.00 10,000.00 10,000.00 1,000,000.00 1,000,000.00	8,449,500.00 80,000.00 110,000.00 11,000.00 19,900.00 1,000,500.00 10,690,400.00	1,000,050.00 5,000.00 10,000.00 - - 1,000.00 - - 900.00 500.00 - 1,021,950.00	429,000.00 345,000.00 1,710,000.00  2,823,000.00 4,500.00 1,702,500.00  12,014,000.00  2021  ACTUAL
12020603 12020604 12020607 12020607 12020611 12020612 12020615 12020618 12020619	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700	7,449,450.00 75,000.00 100,000.00 10,000.00 10,000.00 1,000,000.00 1,000,000.00	8,449,500.00 80,000.00 110,000.00  11,000.00  19,900.00 1,000,500.00  10,690,400.00  2022 FINAL BUDGET	1,000,050.00 5,000.00 10,000.00 - - 1,000.00 - - 900.00 500.00 - 1,021,950.00	429,000.00 345,000.00 1,710,000.00 2,823,000.00 4,500.00 1,702,500.00 12,014,000.00
12020603 12020604 12020607 12020607 12020611 12020614 12020615 12020618 12020619	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of improved seeds/chemical Sales of farm Produce Sales of Government Vehicles Sales of Government properties//Industries Sales of Froceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties	7,449,450.00 75,000.00 100,000.00 10,000.00 10,000.00 1,000,000.00 1,000,000.00	8,449,500.00 80,000.00 110,000.00  11,000.00  19,900.00 1,000,500.00  10,690,400.00  2022 FINAL BUDGET	1,000,050.00 5,000.00 10,000.00 10,000.00 - 1,000.00 - 900.00 500.00 - 1,021,950.00  VARIANCE	429,000.00 345,000.00 1,710,000.00  2,823,000.00 4,500.00 1,702,500.00  12,014,000.00  2021 ACTUAL 3,309,000.00
12020603 12020604 12020605 12020607 12020611 12020614 12020618 12020618 12020619	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of improved seeds/chemical Sales of farm Produce Sales of Government Vehicles Sales of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments	7,449,450.00 75,000.00 100,000.00 10,000.00 10,000.00 1,000,000.00 1,0668,450.00 ACTUAL	8,449,500.00 80,000.00 110,000.00 11,000.00  19,900.00 1,000,500.00  10,690,400.00  2022 FINAL BUDGET 2021	1,000,050.00 5,000.00 10,000.00 1,000.00 - 1,000.00 - 900.00 500.00 - 1,021,950.00  VARIANCE	429,000.00 345,000.00 1,710,000.00  2,823,000.00 4,500.00 1,702,500.00  12,014,000.00  2021  ACTUAL 3,309,000.00  36,288,256.75
12020603 12020604 12020605 12020607 12020617 12020612 12020618 12020618 12020619 12020701 12020701 12020702 12020703	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings for Printing of Documents	7,449,450.00 75,000.00 100,000.00 10,000.00 10,000.00 1,000,000.00 1,000,000.00	8,449,500.00 80,000.00 110,000.00  11,000.00  19,900.00 1,000,500.00  10,690,400.00  2022 FINAL BUDGET	1,000,050.00 5,000.00 10,000.00 10,000.00 - 1,000.00 - 900.00 500.00 - 1,021,950.00  VARIANCE	429,000.00 345,000.00 1,710,000.00  2,823,000.00 4,500.00 1,702,500.00  12,014,000.00  2021 ACTUAL 3,309,000.00
12020603 12020604 12020607 12020607 12020611 12020612 12020618 12020618 12020619 12020701 12020701 12020702 12020702 12020708	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of fiarm Produce Sales of Government Vehicles Sales of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings for Printing of Documents Earnings for Printing of Documents Earnings from Consultancy Services	7,449,450.00 75,000.00 100,000.00 10,000.00 10,000.00 1,000,000.00 1,0668,450.00 ACTUAL	8,449,500.00 80,000.00 110,000.00 11,000.00  19,900.00 1,000,500.00  10,690,400.00  2022 FINAL BUDGET 2021	1,000,050.00 5,000.00 10,000.00 10,000.00 - 1,000.00 - 1,000.00 500.00 - 1,021,950.00  VARIANCE - 500.00 -	429,000.00 345,000.00 1,710,000.00  2,823,000.00 4,500.00 1,702,500.00  12,014,000.00  2021  ACTUAL 3,309,000.00  36,288,256.75
12020603 12020604 12020607 12020607 12020611 12020614 12020618 12020618 12020619 12020701 12020701 12020702 12020703 12020708 12020708	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales of Government properties//Industries Sales of Froceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings from Printing of Documents Earnings from Consultancy Services Earnings from Consultancy Services Earnings from Quests Houses	7,449,450.00 75,000.00 100,000.00 10,000.00 10,000.00 1,000,000.00 1,0668,450.00 ACTUAL	8,449,500.00 80,000.00 110,000.00 11,000.00  19,900.00 1,000,500.00  10,690,400.00  2022 FINAL BUDGET 2021	1,000,050.00 5,000.00 10,000.00 10,000.00 - 1,000.00 - 1,000.00 500.00 - 1,021,950.00  VARIANCE 500.00	429,000.00 345,000.00 1,710,000.00  2,823,000.00 4,500.00 1,702,500.00  12,014,000.00  2021  ACTUAL 3,309,000.00  36,288,256.75
12020603 12020604 12020605 12020607 12020611 12020612 12020615 12020615 12020618 12020619 12020701 12020701 12020702 12020703 12020705 12020705 12020710 12020710	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings from Consultancy Services Earnings from Quests Houses Earnings from the use if Govt Vehicles	7,449,450.00 75,000.00 100,000.00 100,000.00 10,000.00 1,000,000.00 10,668,450.00  ACTUAL 3,000.00	8,449,500.00 80,000.00 110,000.00 110,000.00  11,000.00 19,900.00 1,000,500.00  2022 FINAL BUDGET 2021 3,500.00	1,000,050.00 5,000.00 10,000.00 10,000.00 - 1,000.00 - 1,000.00 - 1,000.00 - 1,021,950.00  VARIANCE 500.00	429,000.00 345,000.00 1,710,000.00  2,823,000.00 4,500.00 1,702,500.00  12,014,000.00  2021 ACTUAL 3,309,000.00  36,288,256.75 139,500.00
12020603 12020604 12020605 12020607 12020611 12020612 12020615 12020618 12020619 12020701 12020701 12020702 12020703 12020703 12020703 12020711 12020711	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings from Consultancy Services Earnings from Quests Houses Earnings from the use if Govt Vehicles Earnings from the use if Govt Vehicles Earnings on Hire of Tractor	7,449,450.00 75,000.00 100,000.00 100,000.00 10,000.00 1,000,000.00 1,000,000.00 ACTUAL 3,000.00 3,428,000.00	8,449,500.00 80,000.00 110,000.00 110,000.00 11,000.00 19,900.00 1,000,500.00 10,690,400.00  2022 FINAL BUDGET 2021 3,500.00 3,428,500.00	1,000,050.00 5,000.00 10,000.00 10,000.00 1,000.00 - 1,000.00 500.00 - 1,021,950.00  VARIANCE 500.00 500.00 500.00	429,000.00 345,000.00 1,710,000.00  2,823,000.00 4,500.00 1,702,500.00  12,014,000.00  2021  ACTUAL 3,309,000.00  36,288,256.75
12020603 12020604 12020605 12020607 12020611 12020612 12020618 12020618 12020619 12020701 12020702 12020702 12020703 12020705 12020701 12020701 12020701 12020712 12020711	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of fimproved seeds/chemical Sales of farm Produce Sales of Government Vehicles Sales of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings for Printing of Documents Earnings from Consultancy Services Earnings from Quests Houses Earnings from the use if Govt Vehicles Earnings on Hire of Tractor Demurrage/Safekeeping of broken down vehicles/wate	7,449,450.00 75,000.00 100,000.00 100,000.00 10,000.00 1,000,000.00  ACTUAL 3,000.00 3,428,000.00 35,150,058.00	8,449,500.00 80,000.00 110,000.00 110,000.00  11,000.00  19,900.00 1,000,500.00  2022 FINAL BUDGET 2021  3,500.00  3,428,500.00 35,150,100.00	1,000,050.00 5,000.00 10,000.00 10,000.00 1,000.00 - 1,000.00 500.00 - 1,021,950.00  VARIANCE - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00	429,000.00 345,000.00 1,710,000.00  2,823,000.00 4,500.00 1,702,500.00  12,014,000.00  2021 ACTUAL 3,309,000.00  36,288,256.75 139,500.00
12020603 12020604 12020607 12020607 12020611 12020612 12020618 12020618 12020619 12020701 12020702 12020703 12020703 12020708 12020711 12020711 12020714 12020714 12020714	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales of Forceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings from Printing of Documents Earnings from Consultancy Services Earnings from Quests Houses Earnings on Hire of Tractors Demurrage/Safekeeping of broken down vehicles/wate Earnings for Printing of Documents	7,449,450.00 75,000.00 100,000.00 100,000.00 10,000.00 1,000,000.00 1,000,000.00 ACTUAL 3,000.00 3,428,000.00	8,449,500.00 80,000.00 110,000.00 110,000.00 11,000.00 19,900.00 1,000,500.00 10,690,400.00  2022 FINAL BUDGET 2021 3,500.00 3,428,500.00	1,000,050.00 5,000.00 10,000.00 10,000.00 - 1,000.00 - 1,000.00 - 1,000.00 - 1,021,950.00  VARIANCE 500.00 500.00 42.00 100.00	429,000.00 345,000.00 1,710,000.00  2,823,000.00 4,500.00 1,702,500.00  12,014,000.00  2021 ACTUAL 3,309,000.00 36,288,256.75 139,500.00
12020603 12020604 12020605 12020607 12020611 12020612 12020615 12020618 12020618 12020619 12020701 12020702 12020703 12020703 12020703 12020710 12020711 12020711 12020712 12020714 12020714 12020716 12020716 12020716 12020716	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales Of Government Vehicles Sales Of Froceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings from Consultancy Services Earnings from Quests Houses Earnings from the use if Govt Vehicles Earnings on Hire of Tractor Demurrage/Safekeeping of broken down vehicles/wate Earnings for Printing of Documents Earnings for Printing of Documents Earnings from Toractor Demurrage/Safekeeping of broken down vehicles/wate Earnings fror Printing of Documents Earnings for Printing of Documents Earnings for Printing of Documents Earnings from Guest Houses	7,449,450.00 75,000.00 100,000.00 100,000.00 10,000.00 1,000,000.00  ACTUAL 3,000.00 3,428,000.00 35,150,058.00	8,449,500.00 80,000.00 110,000.00 110,000.00  11,000.00  19,900.00 1,000,500.00  2022 FINAL BUDGET 2021  3,500.00  3,428,500.00 35,150,100.00	1,000,050.00 5,000.00 10,000.00 10,000.00 1,000.00 - 1,000.00 500.00 - 1,021,950.00  VARIANCE - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00 - 500.00	429,000.00 345,000.00 1,710,000.00 1,710,000.00 2,823,000.00 4,500.00 1,702,500.00 1,702,500.00  2021 ACTUAL 3,309,000.00 36,288,256.75 139,500.00 272,000.00
12020603 12020604 12020605 12020607 12020611 12020612 12020615 12020618 12020619 12020619 12020701 12020702 12020703 12020703 12020703 12020710 12020711 12020711 12020711 12020714 12020714 12020717 12020718	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings from Consultancy Services Earnings from Quests Houses Earnings from the use if Govt Vehicles Earnings for Printing of Documents Earnings from the Use if Govt Vehicles Earnings from Public Detties Earnings from The Use of Tractor Demurrage/Safekeeping of broken down vehicles/wate Earnings for Printing of Documents Earnings for Printing of Documents Earnings for Printing of Documents Earnings from Guest Houses Earnings from Guest Houses Earnings from Guest Houses Earnings from Commercial Activities	7,449,450.00 75,000.00 100,000.00 100,000.00 10,000.00 1,000,000.00  ACTUAL 3,000.00 3,428,000.00 35,150,058.00	8,449,500.00 80,000.00 110,000.00 110,000.00  11,000.00  19,900.00 1,000,500.00  2022 FINAL BUDGET 2021  3,500.00  3,428,500.00 35,150,100.00	1,000,050.00 5,000.00 10,000.00 10,000.00 - 1,000.00 - 1,000.00 500.00 - 1,021,950.00  VARIANCE 500.00 500.00	429,000.00 345,000.00 1,710,000.00 1,710,000.00 2,823,000.00 4,500.00 1,702,500.00 1,702,500.00  2021 ACTUAL 3,309,000.00 36,288,256.75 139,500.00 272,000.00 60,000.00 1,000,800,177.13
12020603 12020604 12020607 12020607 12020611 12020612 12020618 12020618 12020619 12020701 12020702 12020702 12020703 12020703 12020704 12020712 12020714 12020714 12020715 12020714 12020715 12020718	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings from Onsultancy Services Earnings from Quests Houses Earnings from the use if Govt Vehicles Earnings for Printing of Documents Earnings from Guest Houses Earnings from Guest Houses Earnings from Commercial Activities Earnings from Commercial Activities	7,449,450.00 75,000.00 100,000.00 100,000.00 10,000.00 1,000,000.00  ACTUAL 3,000.00 3,428,000.00 35,150,058.00	8,449,500.00 80,000.00 110,000.00 110,000.00  11,000.00  19,900.00 1,000,500.00  2022 FINAL BUDGET 2021  3,500.00  3,428,500.00 35,150,100.00	1,000,050.00 5,000.00 10,000.00 10,000.00 1,000.00 1,000.00 500.00 1,021,950.00  VARIANCE 500.00 500.00 42.00 100.00	429,000.00 345,000.00 1,710,000.00 1,710,000.00 2,823,000.00 4,500.00 1,702,500.00 1,702,500.00  2021 ACTUAL 3,309,000.00 36,288,256.75 139,500.00 272,000.00
12020603 12020604 12020605 12020607 12020611 12020612 12020615 12020618 12020619 12020619 12020701 12020702 12020703 12020703 12020703 12020710 12020711 12020711 12020711 12020714 12020714 12020717 12020718	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings from Consultancy Services Earnings from Quests Houses Earnings from the use if Govt Vehicles Earnings for Printing of Documents Earnings from the Use if Govt Vehicles Earnings from Public Detties Earnings from The Use of Tractor Demurrage/Safekeeping of broken down vehicles/wate Earnings for Printing of Documents Earnings for Printing of Documents Earnings for Printing of Documents Earnings from Guest Houses Earnings from Guest Houses Earnings from Guest Houses Earnings from Commercial Activities	7,449,450.00 75,000.00 100,000.00 100,000.00 10,000.00 1,000,000.00  ACTUAL 3,000.00 3,428,000.00 35,150,058.00	8,449,500.00 80,000.00 110,000.00 110,000.00  11,000.00  19,900.00 1,000,500.00  2022 FINAL BUDGET 2021  3,500.00  3,428,500.00 35,150,100.00	1,000,050.00 5,000.00 10,000.00 10,000.00 - 1,000.00 - 1,000.00 500.00 - 1,021,950.00  VARIANCE 500.00 500.00	429,000.00 345,000.00 1,710,000.00  2,823,000.00 4,500.00 1,702,500.00  12,014,000.00  2021  ACTUAL 3,309,000.00 36,288,256.75 139,500.00  272,000.00 60,000.00 1,000,800,177.13
12020603 12020604 12020604 12020607 12020611 12020612 12020618 12020618 12020619 12020701 12020702 12020702 12020703 12020703 12020704 12020712 12020714 12020714 12020715 12020718	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings from Consultancy Services Earnings from Quests Houses Earnings from the use if Govt Vehicles Earnings for Printing of Documents Earnings for Printing of Documents Earnings from the use if Govt Vehicles Earnings for Printing of Documents Earnings from Governments Earnings for Printing of Documents Earnings for Printing of Documents Earnings for Printing of Documents Earnings from Guest Houses Earnings from Governments Earnings from Hiring of Stadia Earnings from Riverine related activities	7,449,450.00 75,000.00 100,000.00 100,000.00 10,000.00 1,000,000.00 1,000,000.00  ACTUAL 3,000.00 3,428,000.00 35,150,058.00 2,120,300.00	8,449,500.00 80,000.00 110,000.00 110,000.00  11,000.00  19,900.00 1,000,500.00  10,690,400.00  2022 FINAL BUDGET 2021  3,500.00 3,428,500.00 35,150,100.00 2,120,400.00	1,000,050.00 5,000.00 10,000.00 10,000.00	429,000.00 345,000.00 1,710,000.00 1,710,000.00 2,823,000.00 4,500.00 1,702,500.00 1,702,500.00  2021 ACTUAL 3,309,000.00 36,288,256.75 139,500.00  272,000.00 1,000,800,177.13 904,000.00
12020603 12020604 12020604 12020607 12020611 12020612 12020618 12020618 12020619 12020701 12020702 12020702 12020703 12020703 12020704 12020712 12020714 12020714 12020715 12020718	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings from Onsultancy Services Earnings from Quests Houses Earnings from the use if Govt Vehicles Earnings for Printing of Documents Earnings from Guest Houses Earnings from Guest Houses Earnings from Commercial Activities Earnings from Commercial Activities	7,449,450.00 75,000.00 100,000.00 100,000.00 10,000.00 1,000,000.00  ACTUAL 3,000.00 3,428,000.00 35,150,058.00	8,449,500.00 80,000.00 110,000.00 110,000.00  11,000.00  19,900.00 1,000,500.00  2022 FINAL BUDGET 2021  3,500.00  3,428,500.00 35,150,100.00	1,000,050.00 5,000.00 10,000.00 10,000.00 1,000.00 1,000.00 500.00 1,021,950.00  VARIANCE 500.00 500.00 42.00 100.00	429,000.00 345,000.00 1,710,000.00  2,823,000.00 4,500.00 1,702,500.00  12,014,000.00  2021  ACTUAL 3,309,000.00  36,288,256.75 139,500.00  272,000.00  60,000.00 1,000,800,177.13
12020603 12020604 12020604 12020607 12020611 12020612 12020618 12020618 12020619 12020701 12020702 12020702 12020703 12020703 12020704 12020712 12020714 12020714 12020715 12020718	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings from Consultancy Services Earnings from Quests Houses Earnings from the use if Govt Vehicles Earnings for Printing of Documents Earnings for Printing of Documents Earnings from the use if Govt Vehicles Earnings for Printing of Documents Earnings from Governments Earnings for Printing of Documents Earnings for Printing of Documents Earnings for Printing of Documents Earnings from Guest Houses Earnings from Governments Earnings from Hiring of Stadia Earnings from Riverine related activities	7,449,450.00 75,000.00 100,000.00 100,000.00 10,000.00 1,000,000.00 1,000,000.00  ACTUAL 3,000.00 3,428,000.00 35,150,058.00 2,120,300.00	8,449,500.00 80,000.00 110,000.00 110,000.00 11,000.00 19,900.00 1,000,500.00  2022 FINAL BUDGET 2021 3,500.00 35,150,100.00 2,120,400.00 40,702,500.00	1,000,050.00 5,000.00 10,000.00 10,000.00	429,000.00 345,000.00 1,710,000.00 1,710,000.00 2,823,000.00 4,500.00 1,702,500.00 1,702,500.00  2021 ACTUAL 3,309,000.00 36,288,256.75 139,500.00 272,000.00 1,000,800,177.13 904,000.00 1,041,772,933.88
12020603 12020604 12020605 12020607 12020611 12020612 12020618 12020618 12020619 12020701 12020702 12020703 12020703 12020703 12020714 12020712 12020714 12020714 12020715 12020718 12020718	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings from Consultancy Services Earnings from Quests Houses Earnings from the use if Govt Vehicles Earnings for Printing of Documents Earnings for Printing of Documents Earnings from the use if Govt Vehicles Earnings for Printing of Documents Earnings from Governments Earnings for Printing of Documents Earnings for Printing of Documents Earnings for Printing of Documents Earnings from Guest Houses Earnings from Governments Earnings from Hiring of Stadia Earnings from Riverine related activities	7,449,450.00 75,000.00 100,000.00 100,000.00 10,000.00 1,000,000.00 1,000,000.00  ACTUAL 3,000.00 3,428,000.00 35,150,058.00 2,120,300.00	8,449,500.00 80,000.00 110,000.00 110,000.00 110,000.00 110,690,400.00 10,690,400.00 2022 FINAL BUDGET 2021 3,500.00 35,150,100.00 2,120,400.00 40,702,500.00	1,000,050.00 5,000.00 10,000.00 10,000.00	429,000.00 345,000.00 1,710,000.00 1,710,000.00 2,823,000.00 4,500.00 1,702,500.00 1,702,500.00  2021 ACTUAL 3,309,000.00 36,288,256.75 139,500.00  272,000.00 1,000,800,177.13 904,000.00
12020603 12020604 12020605 12020607 12020611 12020612 12020618 12020618 12020619 12020701 12020702 12020703 12020703 12020703 12020714 12020712 12020714 12020714 12020715 12020718 12020718	Scanning and Printing of Maps Sales of Plants and Equipment Sales of Journal & Publications Sales of Stores/Scraps/Unservicable items Sales of Stores/Scraps/Unservicable items Sales of farm Produce Sales of Government Vehicles Sales Of Government properties//Industries Sales of Proceedings Scanning and Printing of Maps Sales General  TOTAL  EARNINGS: 12020700  Earnings on Hire of Tractors Berthing on Public Jetties Earnings from Hire of Plants & Equipments Earnings from Consultancy Services Earnings from Quests Houses Earnings from the use if Govt Vehicles Earnings for Printing of Documents Earnings for Printing of Documents Earnings from The Use of Tractor Demurrage/Safekeeping of broken down vehicles/wate Earnings for Printing of Documents Earnings from Guest Houses Earnings from Guest Houses Earnings from Commercial Activities Earnings from Riverine related activities TOTAL	7,449,450.00 75,000.00 100,000.00 100,000.00 10,000.00 1,000,000.00 1,000,000.00  ACTUAL 3,000.00 3,428,000.00 35,150,058.00 2,120,300.00	8,449,500.00 80,000.00 110,000.00 110,000.00 11,000.00 19,900.00 1,000,500.00  2022 FINAL BUDGET 2021 3,500.00 35,150,100.00 2,120,400.00 40,702,500.00	1,000,050.00 5,000.00 10,000.00 10,000.00	429,000.00 345,000.00 1,710,000.00 1,710,000.00 2,823,000.00 4,500.00 1,702,500.00 1,702,500.00  2021 ACTUAL 3,309,000.00 36,288,256.75 139,500.00 272,000.00 1,000,800,177.13 904,000.00 1,041,772,933.88

12020801	Rent of Govt Properties (Hiring of Pavilion, Domes)			-	1,145,000.00
12020807	Rent from Shops			=	8,000.00
12020813	Rent from Shops	7,997,600.00	7,869,700.00	127,900.00	
12020814	Rent from Theatre	1,000,000.00	1,001,000.00	1,000.00	
12020816	Rent from Confrence & Lecture Halls	450,000.00	450,500.00	500.00	
12020818	Rent: Offices and Quarters Occupied by Federal and Ot	ners 140,000.00	140,500.00	500.00	
	Rent on Hotels	2,110,000.00	2,110,500.00	500.00	
12020823	Rent of Pavillion	2,260,000.00	2,260,500.00	500.00	
	TOTAL	13,957,600.00	13,832,700.00	124,900.00	1,153,000.00
				_	
	RENT ON LAND & OTHERS: 12020900		2022		2021
		ACTUAL	FINAL BUDGET	VARIANCE	ACTUAL
	Rent on Govt Land	200,000.00	250,000.00	50,000.00	
12020904	Rents of plots & Sites services Program			-	
12020905	Lease rentals	1,115,000.00	1,230,500.00	115,500.00	5,309,000.00
12020906	Ground Rent			-	
12020910	Rent from Parking Lots			-	
12020918	Rent of Chairs	90,000.00	100,000.00	10,000.00	55,000.00
	Hiring of Information Equipment			_	450,000.00
	Lease of government Equipment	25,000.00	30,000.00	5,000.00	,
	Hire of Govt vehicle/Bus	23,000.00	30,000.00	5,000.00	
12020324	Tille of Govt Verlicle/ Bus			-	
	TOTAL	1,430,000.00	1,610,500.00	180,500.00	5,814,000.00
	REPAYMENTS :12021000	ACTILAT	2022	VADIANCE	2021 ACTUAL
12021001	Motor vehicle Advances	ACTUAL	FINAL BUDGET	VARIANCE	300,000.00
				-	300,000.00
	Loan and Advances Repaymens			-	
	Motor Vehicle Advances	150 000 01	150 500 00	-	
	Refunds General	150,629.94	150,700.00	70.06	6,300.00
12021008	Loan Repayment CAC (=N= Billion)			-	50,000.00
	TOTAL	450 630 04	150 700 00	70.05	256 200 00
	TOTAL	150,629.94	150,700.00	70.06	356,300.00
				-	
	REIMBURSEMENT:12021300		2022		2021
	REINIDORSEMENT ILEGEISGO		FINAL BUDGET		
		ACTUAL	2021	VARIANCE	ACTUAL
12021301	Fefunds from Fed Government			-	378,244.03
	Audit Fees	4,261,581.00	4,262,900.00	1,319.00	
	Reimburs: Officers seconded to Non-Govt. Dept			-	
12021305	Federal pensions Gratuity			-	
	TOTAL	4 364 504 00	4 363 000 00	1 210 00	270 244 02
	TOTAL	4,261,581.00	4,262,900.00	1,319.00	378,244.03
	GRAND TOTAL FOR NON-TAX REVENUE	15,777,659,416.40	15,777,916,921.04	1,257,504.64	5,182,925,817.06
		20,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	22,7 7 7,7 2 2,7 2 2 2 2 2	2,227,423.001	-,,,,
			2000		0004
	MISCELLANEOUS:12021400		2022 FINAL BUDGET		2021
		ACTUAL	2021	VARIANCE	ACTUAL
12021402	Overpayment refunded (including Paris and FGN		2021	-	
	Voluntary Contri by Indivi & Organ to revamp the ec			_	
14441444	Sundries (Deposit recovered)	401 040 570 42	10 457 217 561 71	10.056.176.991.29	284.383.789.44
	Sundries (Deposit recovered)  Recovery of Public Funds	401,040,570.42	10,457,217,561.71	10,056,176,991.29	
12021409	Recovery of Public Funds	401,040,570.42	10,457,217,561.71	-	
<b>12021409</b> 12021413	Recovery of Public Funds Formal Sector Contribution (Public Sector)	401,040,570.42	10,457,217,561.71	-	284,383,789.44 194,921,124.54
<b>12021409</b> 12021413 <b>12021417</b>	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution	401,040,570.42	10,457,217,561.71		194,921,124.54
12021409 12021413 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries	401,040,570.42	10,457,217,561.71	- - -	194,921,124.54 751,471,397.60
12021409 12021413 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue		10,457,217,561.71		194,921,124.54 751,471,397.60 6,943,803,333.84
12021409 12021413 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries		10,457,217,561.71	- - -	
12021409 12021413 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated reve	nue		-	751,471,397.60 6,943,803,333.84 745,756,176.16
12021409 12021413 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated reve		10,457,217,561.71	- - -	751,471,397.60 6,943,803,333.84 745,756,176.16 8,920,335,821.58
12021409 12021413 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated reve	401,040,570.42	10,457,217,561.71	10,056,176,991.29	751,471,397.60 6,943,803,333.84 745,756,176.16 8,920,335,821.58
12021409 12021413 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated reve	nue	10,457,217,561.71	-	751,471,397.60 6,943,803,333.84 745,756,176.16 8,920,335,821.58
12021409 12021413 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated reve	401,040,570.42 ACTUAL	10,457,217,561.71 2022 FINAL BUDGET		194,921,124.54  751,471,397.60 6,943,803,333.84 745,756,176.16 8,920,335,821.58  2021 ACTUAL
12021409 12021413 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated reve	401,040,570.42	10,457,217,561.71	10,056,176,991.29	194,921,124.54  751,471,397.60 6,943,803,333.84 745,756,176.16 8,920,335,821.58  2021 ACTUAL  169,209,316.36
12021409 12021413 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated reve	401,040,570.42 ACTUAL	10,457,217,561.71 2022 FINAL BUDGET		751,471,397.60 6,943,803,333.84 745,756,176.16 <b>8,920,335,821.58</b> <b>2021</b> ACTUAL
12021409 12021413 12021417 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated reve	ACTUAL 908,614,704.32	10,457,217,561.71 2022 FINAL BUDGET 908,780,432.81	10,056,176,991.29  VARIANCE  165,728.49	194,921,124.54  751,471,397.60 6,943,803,333.84 745,756,176.16  8,920,335,821.58  2021 ACTUAL  169,209,316.36 57,740.99
12021409 12021413 12021417 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated reve	401,040,570.42 ACTUAL	10,457,217,561.71 2022 FINAL BUDGET		194,921,124.54  751,471,397.60 6,943,803,333.84 745,756,176.16  8,920,335,821.58  2021 ACTUAL  169,209,316.36 57,740.99
12021409 12021413 12021417 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated rever  TOTAL  INVESTMENT INCOME  INVESTMENT INCOME  INVESTMENT INCOME ( DIVIDEND):12021100 Dividend received Other Investment Income  GRAND TOTAL	ACTUAL 908,614,704.32	10,457,217,561.71  2022  FINAL BUDGET  908,780,432.81  908,780,432.81	10,056,176,991.29  VARIANCE  165,728.49	194,921,124.54  751,471,397.60 6,943,803,333.84 745,756,176.16  8,920,335,821.58  2021  ACTUAL  169,209,316.36 57,740.99  169,267,057.35
12021409 12021413 12021417 12021417	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated reve	ACTUAL 908,614,704.32	10,457,217,561.71  2022  FINAL BUDGET  908,780,432.81  908,780,432.81		194,921,124.54  751,471,397.60 6,943,803,333.84 745,756,176.16  8,920,335,821.58  2021  ACTUAL  169,209,316.36 57,740.99  169,267,057.35
12021409 12021413 12021417 12021417 12021102 12021103	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated rever  TOTAL  INVESTMENT INCOME  INVESTMENT INCOME  Other Investment Income  GRAND TOTAL  INTEREST EARNED: 12021200	ACTUAL 908,614,704.32 908,614,704.32 ACTUAL	10,457,217,561.71  2022  FINAL BUDGET  908,780,432.81  908,780,432.81  2022  FINAL BUDGET	- 10,056,176,991.29  VARIANCE - 165,728.49	194,921,124.54  751,471,397.60 6,943,803,333.84 745,756,176.16  8,920,335,821.58  2021  ACTUAL  169,209,316.36 57,740.99  169,267,057.35
12021409 12021413 12021417 12021417 12021102 12021103	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated rever  TOTAL  INVESTMENT INCOME  INVESTMENT INCOME  INVESTMENT INCOME ( DIVIDEND):12021100 Dividend received Other Investment Income  GRAND TOTAL	ACTUAL 908,614,704.32	10,457,217,561.71  2022  FINAL BUDGET  908,780,432.81  908,780,432.81	10,056,176,991.29  VARIANCE  165,728.49  - 165,728.49	194,921,124.54  751,471,397.60 6,943,803,333.84 745,756,176.16  8,920,335,821.58  2021  ACTUAL  169,209,316.36 57,740.99  169,267,057.35
12021409 12021413 12021417 12021417 12021102 12021103 5.0	Recovery of Public Funds Formal Sector Contribution (Public Sector) Income from D/S Higher Institution unclaimed salaries Higher education internally generated revenue Hospital Management Board internally generated rever  TOTAL  INVESTMENT INCOME  INVESTMENT INCOME  Other Investment Income  GRAND TOTAL  INTEREST EARNED: 12021200	ACTUAL 908,614,704.32 908,614,704.32 ACTUAL	10,457,217,561.71  2022  FINAL BUDGET  908,780,432.81  908,780,432.81  2022  FINAL BUDGET	- 10,056,176,991.29  VARIANCE - 165,728.49	194,921,124.54  751,471,397.60 6,943,803,333.84 745,756,176.16  8,920,335,821.58  2021  ACTUAL  169,209,316.36 57,740.99  169,267,057.35