

**REPORT OF THE AUDITOR-GENERAL ON THE
ACCOUNTS OF THE GOVERNMENT OF KADUNA STATE
FOR THE YEAR ENDED, 31ST DECEMBER, 2019.**

1.0 INTRODUCTION:

1.1 *Submission of Report:* In compliance with Section 125(5), of the Constitution of the Federal Republic of Nigeria, 1999, (as amended), it is my pleasure to humbly lay before the Honourable House of Assembly, Kaduna State, the Auditor-General's Annual Report on the accounts of Kaduna State Government for the financial year ended, 31st December, 2019.

1.2 *Constitutionality:* In accordance with the section of the constitution quoted above, the draft annual report and accounts, including the related financial statements on the same accounts mentioned above, for the financial year ended, 31st December, 2019, were received on the 7thFebruary, 2020. The submission was almost one (1) month earlier than the three (3) months period allowed by the Kaduna State Audit law No.23 of 2018. However, at the early stage of examination of the submission, significant observations were made and sorted out after series of reconciliations with the office of the Accountant-General. The final reconciled draft report was later re-submitted on the 2ndMarch, 2020, by the Accountant-General.

1.3 *Tabling of Previous Audit Reports:* Auditor-General's Reports for the financial years ended, 31st December, 1998 – 2018 (21 years), had been separately submitted to the Honourable House of Assembly, however reports from the years 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015,

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2016, 2017 and 2018, are at the final stage of procession for discussion between the Public Account Committee (PAC), office of the Auditor-General and the affected accounting officers.

1.4 General Overview of 2019 Appropriation: The Report of the Accountant-General of Kaduna State, together with the Financial Statements for the year ended, 31st December, 2019, provides the records of the financial activities of Kaduna State for the year. This report reviews the financial efforts and outcome of the Government in its attempt to match the objectives of financial management with the goals of governance.

Section 13(1), Kaduna State Audit law of 2018, enjoins the Accountant-General to sign and present to the Auditor-General, the accounts showing fully the Statements of financial performance, Financial position, statement of changes Equity/ Net assets, cash flow statement, statement of comparison of Budget and Actual amount, Statement of Capital Development Fund (CDF), Statement of Donations and Grant, Statement of Contractual Liabilities, Statement of Investments and statement of Internal and External loans on the last day of the financial year, the Consolidated Revenue Fund and other funds specified in the law. These accounts are to be audited and certified by the State Auditor-General in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999, (as amended).

1.4.1 Financial Performance: During the year ended, 31st December, 2019, total revenue received and credited to the Treasury single Account (TSA), amounted to one hundred and sixty two billion, six hundred and twenty eight million, three hundred and twenty thousand naira (₦162,628,320,000.00) as tabulated hereunder:-

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Description	2018	
	(N000)	(N000)
Recurrent Receipts		
Non exchange transaction.	129,580,780	-
Exchange Transaction	33,047,540	
TOTAL RECEIPTS	162,628,320	
Rec. Expenditure	94,350,275	-
Deficit/Surplus for the period	-	68,278,045

1.4.2 Financial Position: As at the year ended, 31st December, 2019, total Assets and liabilities for the year were, five hundred and thirty seven billion, eight hundred and forty six million, one hundred and ninety seven thousand naira, (N537,846,197,000.00) and three hundred and fifty four billion, six hundred and fifty seven million, six hundred and eighty nine thousand naira (N354,657,689,000.00) respectively, leaving a closing balance of net assets/equity of one hundred and eighty three billion, one hundred and eighty eight million, five hundred and eight thousand naira (N183,188,508,000) see table hereunder:

DESCRIPTION	AMOUNT(N000)
ASSETS	
Current Assets	72,508,203
Non-Current Assets	465,337,994
Total Assets	537,846,197
Less :	
Current Liabilities	22,222,015
Non-Current Liabilities	332,435,674
Total Liabilities	354,657,689
Net Asset/Equity	183,188,508
Accumulated Surplus	179,356,040
Available for sales reserves	3,832,468
Net Asset/Equity	183,188,508

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1.4.3 The changes in Equity/Net Assets

From below as at 31st December, 2019, opening balance to the tune of one hundred and fifteen billion, six hundred and ninety one million, two hundred and twenty five thousand naira (₦115,691,225,000.00), sixty eight billion, two hundred and seventy eight million, forty five thousand naira (₦68,278,045,000.00) were credited to the changes in net equity/assets while deficit for the period under review stood at seven hundred and eighty million, seven hundred and sixty three thousand naira, (₦780,763,000.00) respectively. Leaving a balance of one hundred and eighty three billion, one hundred and eighty eight million, five hundred and eight thousand naira (₦183,188,508,000.00).

DESCRIPTION	AMOUNT (₦000)
Opening Balance	115,691,225
Surplus for the period	68,278,045
Fair value changes in Financial Assets (AFs)	(80,763)
Net increase in transitional adjustment	(700,000)
Closing Balance	183,188,508

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1.5 Financial Highlights:

(a) Five Years Financial Summary

Revenue:

DESCRIPTION	2019 ₦	2018 ₦	2017 ₦	2016 ₦	2015 ₦
Statutory Allocation	56,052,752,000.00	55,777,102,000.00	44,162,973,225.12	39,821,873,821.72	42,175,621,497.89
VAT	16,866,419,000.00	-	-	-	-
Independent/Internally Generated Revenue (IGR).	76,214,958,000.00	24,316,376,000.00	26,882,718,000.00	23,024,006,939.83	13,557,794,017.42
Capital Receipts	-	-	-	43,048,101,321.35	47,486,673,151.91
Stat. Allocations to Local Govt..	-	-	-	<u>31,998,352,955.62</u>	<u>42,373,894,485.88</u>
Grants & Aid	13,495,191,000.00	-	-	-	-
<u>TOTAL</u>	<u>162,628,320,000.00</u>	<u>80,093,478,000.00</u>	<u>71,045,691,225.12</u>	<u>137,892,335,038.52</u>	<u>145,593,983,153.10</u>

Expenditure

DESCRIPTION	2019 ₦	2018 ₦	2017 ₦	2016 ₦	2015 ₦
Personnel Cost	34,243,164,000.00	22,356,301.00	28,966,581,000.00	21,800,276,486.31	26,802,525,498.96
Recurrent Cost O/H	38,018,323,000.00	27,848,314.00	14,963,745,000.00	26,243,630,420.37	18,617,561,198.16
All to L/ Govt. From IGR	-	-	-	-	267,737,455.52
Public Debt Charges	-	-	-	4,746,003,176.09	5,252,913,512.18
Capital Expenditure	148,572,055,000.00	62,586,601.00	63,221,885,000.00	62,206,743,055.56	27,579,546,157.30
Stat. Alloc. to LGAs.	-	-	-	<u>31,998,352,955.62</u>	<u>42,373,894,485.88</u>
<u>TOTAL</u>	<u>220,833,542,000.00</u>	<u>112,791,216,000.00</u>	<u>107,152,211,000.00</u>	<u>146,995,006,093.95</u>	<u>120,894,178,308.00</u>

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2.0 GENERAL OBSERVATIONS:

2.1 Statutory Allocation to Local Government Councils from Internally Generated Revenue (IGR): Like in the previous Auditor-General's reports, this issue has attracted comments again. Local Government Area Councils in the State are entitled to 10% of all internally generated revenue. The report and accounts of the Accountant-General, showed that, the sum of seventy six billion, two hundred and fourteen million, nine hundred and fifty nine thousand naira, (₦76,214,959,000.00), was the amount collected as internally generated revenue, which should attract the 10% statutory and mandatory allocation to Local Government Councils. The breakdown of the collections is tabulated hereunder:

HEAD	DESCRIPTION	AMOUNT COLLECTED	
		2019	2018
		(₦000)	(₦000)
20007001	Direct Taxes	42,728,352.00	16,185,914.00
"	Licenses, fines	439,066.00	258,453.00
"	Stamp duty	-	283,145.00
"	Sales	10,662,174.00	1,735,260.00
"	Fees	3,811,195.00	4,280,028.00
"	Rent on Govt. Property	9,122,922.00	1,211,260.00
"	Investment Income	9,451,250.00	362,316.00
	TOTAL	<u>76,214,959.00</u>	<u>24,316,376</u>

The 10% statutory and mandatory allocation to Local Government Councils from this amount, is seven billion, six hundred and twenty one million, four hundred and ninety five thousand, naira, (₦7,621,495,000.00).

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However, from the Accountant-General's report and accounts, it shows that nothing was disbursed to the Local Government Councils as their share of 10% entitlement, which represent 0%.

2.2.1 Statutory Allocation/Receipts: During the year ended, 31st, December, 2019, the total sum of fifty six billion, fifty one million, seven hundred and fifty two thousand naira, (₦56,051,752,000.00), was realized from the Federation Account. This represents 108% of the projected amount of fifty two billion, naira (₦52,000,000,000), being the budgeted figure as reflected in the Accountant-General's report. Details of the revenue collected are presented hereunder: -

Months	Gross	Deductions	Net Allocation	Share of exchange dif.	Excess Bank Charges	Excess Crude Revenue	Good Value Consideration	(N)Additional Funds from NNPC.	Forex Equalisation	Excess Revenue	(N)Grand Total
January	4,079,576,000.00	414,128,000.00	3,665,448,000.00	5,372,000.00	112,075,000.00						4,197,023,000.00
February	3,873,788,000.00	419,346,000.00	3,454,442,000.00	6,955,000.00		354,828,000.00					4,235,571,000.00
March	3,652,136,000.00	419,346,000.00	3,232,790,000.00	5,307,000.00		105,103,000.00	441,764,000.00	80,321,000.00			4,284,631,000.00
April	4,199,995,000.00	419,346,000.00	3,780,649,000.00	6,459,000.00							4,206,454,000.00
May	4,700,946,000.00	419,346,000.00	4,281,600,000.00	9,474,000.00							4,710,420,000.00
June	5,140,218,000.00	419,346,000.00	4,720,872,000.00	8,513,000.00							5,148,731,000.00
July	5,008,118,000.00	419,346,000.00	4,588,772,000.00	8,299,000.00							5,016,417,000.00
August	5,042,238,000.00	641,300,000.00	4,401,081,000.00	8,448,000.00	16,202,000.00						5,066,888,000.00
September	4,906,788,000.00	568,545,000.00	4,338,243,000.00	7,742,000.00							4,914,530,000.00
October	4,839,105,000.00	568,545,000.00	4,270,600,000.00	9,116,000.00							4,848,221,000.00
November	4,035,052,000.00	568,545,000.00	3,466,507,000.00	6,412,000.00					425,700,000.00		4,467,173,000.00
December	4,755,646,000.00	568,545,000.00	4,187,101,000.00	9,694,000.00			120,481,000.00			69,881,000.00	4,955,702,000.00
TOTAL	54,233,615,000.00	5,845,684,000.00	48,388,107,000.00	91,791,000.00	128,277,000.00	459,931,000.00	562,245,000.00	80,321,000.00	425,700,000.00	69,881,000.00	56,051,752,000.00

2.2.2 Value Added Tax (VAT): The sum of sixteen billion, eight hundred and sixty six million, four hundred and eighteen thousand, nine hundred and twenty seven naira, twelve kobo (₦16,866,418,927.12), was realized from Federation Account, being share of the State's allocations from value added tax (VAT). This amount is equivalent to 117.13% of the projected receipts of fourteen billion, four hundred million, naira

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(₦14,400,000,000.00), for the year under review, as reflected in the Accountant-General's report. Details of State share of VAT are tabulated hereunder:-

MONTH	AMOUNT REALISED	
	VAT (₦) 2019	VAT (₦) 2018
JANUARY	1,487,859,669.59	1,357,298,730.41
FEBRUARY	1,325,710,838.38	1,265,274,074.62
MARCH	1,292,207,896.66	1,224,340,480.17
APRIL	1,323,201,837.45	1,226,251,438.21
MAY	1,473,994,541.98	1,320,062,206.14
JUNE	1,505,307,572.23	1,183,024,153.87
JULY	1,361,565,036.80	1,117,738,595.15
AUGUST	1,199,410,074.40	1,593,016,420.85
SEPTEMBER	1,278,486,866.28	1,110,829,212.80
OCTOBER	1,444,169,370.68	1,489,503,565.54
NOVEMBER	1,302,262,876.15	1,261,256,179.01
DECEMBER	<u>1,872,242,346.52</u>	<u>1,462,232,220.66</u>
TOTAL	<u>16,866,418,927.12</u>	<u>15,610,827,277.43</u>

2.2.3 Consolidated Revenue Fund Charges:- As at, 31st December, 2019, a total sum of two hundred and twenty nine million, two hundred and nineteen thousand, three hundred and one naira, sixty three kobo (₦229,219,301.63), was disbursed in settlement of salaries and allowances of statutory office holders being classified as a charge to consolidated revenue funds.

It is worth noting that only salaries and Allowances of the following officers are recognized as a charge to consolidated Revenue funds. The offices of the Governor, Deputy Governor, Auditor-General for the state, Chairmen and

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members of the following bodies, that is to say, the State Civil Service Commission, State Independent Electoral Commission, Judges and State Judicial Service Commission and Assembly Service commission S.124 (4) of the 1999 constitution, (as amended) of the Federal Republic of Nigeria refers. However, it was observed that, the salaries of these public office holders mentioned are not clearly captured in the Accountant-General's drafts reports for the year ended under review. Necessary actions should be taken to ensure relevant sections of IPSAS are complied with

2.3 Internal Control System: Internal Control could not be adjudged to be adequate, particularly in the area of internal audit, the expectations that internal audit will reduce the scope of external audit work is far from being a reality.

The practice whereby, Internal Auditors and Accountants are drawn from the same pool has created problem of preference for treasury duties as opposed to Internal Auditing, as such, the Internal Auditors are relatively of junior status and inexperienced, thereby jeopardizing the purpose(s) of the internal control systems. For this objective to be achieved there is the need for each to constitute a separate line of profession. Necessary actions should be taken for strengthening the Internal Control System in the state.

2.4 Performance Audit:

2.4.1 Contract Awards: The concept of value-for-money audit (VFMA) received top-most priority in the programme of this Office. Accordingly, verifications were carried out in respect of some significant items of capital expenditure and some services set to have been provided. This was only possible in respect of expenditure items that were physical in nature. In the

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case of social services, such verifications could not be effectively carried out due to the nature and circumstances under which such services were rendered.

However, MDAs with Projects in which observations were made during the verifications exercise should treat these observations with all seriousness after which this office is notified for necessary actions. In addition, it is my candid request again that, relevant documents relating to projects to be executed by the state Government i.e. bills of quantity (BOQ), variation order (VO), etc. are made available to the office at the appropriate time as we find it difficult in many cases in obtaining them from the affected MDA's. For the year under review, like the previous year, bills of quantity (BOQ) and other related contractual documents in respect of many projects from various MDAs were not made available to this office, for necessary action(s).

2.5 Audit Queries: The drop in number of queries was informed by general improvement in compliance with relevant financial instructions/treasury circulars as well as government fiscal policies. Furthermore, audit approach of discussing and resolving issues on the spot was greatly adopted during the period of this report. Consequently, many issues were discussed with the Accounting Officers without necessarily committing such issues to writing. However, the following queries were issued as tabulated during the year under review and the issues contained herein these queries have not been treated. Most ministries failed to either

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treat or even respond to these queries as required by relevant legislation(s), up to the time of issuing this report.

It should be noted that, queries issued and meant to be included in this report have not been treated to reasonable extent by affected MDAs. All observations that have not been treated to logical conclusions before the production of this report will be forwarded to the Honourable House of Assembly as the case may be, the MDAs need to be given a reasonable time to response or take necessary actions.

S/NO	Ministry/Extra Ministerial Department	Queries issued		Queries partially/ settled		Queries settled		Queries unsettled	
		No.	Amount Involved N	No	Amount involved N	No.	Amount involved N	No	Amount Involved N
1	Ministry of Sc. & Tech	1	8,173,849.49	-	-	-	-	1	8,173,849.49
2	Min of Chieftaincy Affs.	1	489,235.00	-	-	-	-	1	489,235.00
3	Ministry of Justice	1	34,820,917.46	-	-	-	-	1	34,820,917.46
4	Min. of Education	1	127,165,127.72	-	-	-	-	1	127,165,127.72
5	Ministry of Health	1	11,581,147.97	-	-	-	-	1	11,581,147.97
6	Youths & Sports	3	122,432,439.46	-	-	-	-	3	122,432,439.46
7	Ministry of Agric	1	471,599,371.38	-	-	-	-	1	471,599,371.38
8	Ministry of Finance	1	18,727,871.11	-	-	-	-	1	18,727,871.11
9	Poverty Alleviation	1	43,000,000.00	-	-	-	-	1	43,000,000.00
10	Min. of Lands & Survey	1	3,977,500.00	-	-	-	-	1	3,977,500.00
11	Bureau of interfaith	2	9,850,000.00	-	-	-	-	2	9,850,000.00
	TOTAL	14	851,817,459.59	=	=	=	=	14	851,817,459.59

2.6 Receivables: From the Accountant-General's draft reports for the year ended, 31st December, 2019, a total sum of thirty five billion, nine hundred and ten million, twenty eight thousand naira (N35,910,028,000.00) was observed to be accrued revenue from certain MDAs. See table below.

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MDA	Description	Amount (₦000)
KADGIS	Application & Processing fees	7,797,121
Water Cooperation	Rates	7,248,835
Kad. State Emergency Management Agency(SEMA)	Fees	42,606
Direct Taxes & other related refunds from FG	Fees	20,095,996
NuhuBamali Polytechnic Zaria	Fees	203,967
Kad. State Media Corporation	Sales	7,266
Ministry of Business Innovation & Technology	Sales	7,948
Loans & Advances	Fees	368,007
KASUPDA	fees	148,283
TOTAL		<u>35,920,029</u>

It becomes very pertinent for Government to put every machineries in motion to see that, uncollected revenues are traced and collected from the respective revenue payers. In the same vein, there is no report of uncollected revenue for the previous years.

2.7 Cash and Cash Equivalent Balances: The Accountant-General's report and accounts showed cash and cash equivalents balances to the tune of nine billion, nine hundred and fifty three million, three hundred and eighty five thousand (₦9,953,385,000.00) naira, which resulted into cash increase of eight billion fifty two million, nine hundred and seventy six thousand (₦8,052,976,000.00) naira or 423.80% increase, when compared with previous year's balances of one billion, nine hundred million, four hundred and nine thousand (₦1,900,409,000.00) naira.

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2.8 Certification of Terminal Benefits (Pensions and Gratuities):

In the year under review, sixty five (65) files were received from the State Pension Bureau and other Parastatals/Agencies. However, eighty seven (87) files were treated and passed for payment accordingly. The disparity in received and processed twenty two (22) files was occasioned by number of cases unresolved in the preceding year (2018).

The financial implication of the process for the year including gratuity and annual pension is two hundred and seventy million, six hundred and ninety seven thousand, eight hundred and ninety one naira, eighty four kobo (₦270,697,891.84). Summarized as:

NO OF FILES PROCESSED	GRATUITY ₦	PENSION ₦	TOTAL ₦
87	238,443,284.85	32,254,606.99	270,697,891.84

2.9 Unearned Salaries, allowances and other sundry deductions:

In the year under review twenty million, one hundred and forty seven thousand, eight hundred and fifteen naira, eighty four kobo (₦20,147,815.84) and two hundred and two thousand ,sixty two naira , fifty one kobo (₦202,062.51.) were deducted from retirees benefit as unearned salaries and other deductions respectively as applicable. However, this office is yet to receive details of actual deductions/remittances to Government coffers/appropriate beneficiaries by the Ministry of Finance, this has occurred for several years.

2.10 Boarded Vehicles/Plants/Items: During the year of this report, one thousand, three hundred and fifty six(1,356) vehicles/plants/items were boarded after obtaining my consent. However, up to the time of writing this

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report, the ministry of finance is yet to oblige me with the details of the disposal in order to enable me complete the audit process. Details as follows:

S/N	MINISTRY/EXTRA-MINISTERIAL DEPARTMENT	NO. OF PLANT/ ITEMS VEHICLE ITEMS INVOLVED
1	SEMA	6
2	Bureau of Establishment	14
3	Ministry of Youth & Sport	18
4	Ministry of Finance	7
5	OAG	1
6	SUBEB	750
7	Ministry of Education	11
8	Ministry of Agriculture	12
9	Ministry of Health	34
10	KDS Transp. Reg. Author	10
11	Ministry of Women Affairs	9
12	KDS Market Devt. Mgt Co. LTD	369
13	Youth & Sport	87
14	Min. for Local Govt. Affairs	24
15	Min. of Environment	2
16	KADGIS	<u>2</u>
	TOTAL	1,356

2.11 General observation on the budget: Budget Preparations since the year ended, 31st December, 2016-2019, have been on cash accounting basis, whereas Accountant-General's draft reports have always been translated into accruals basis within the same period (IPSAS). I therefore urged, that a coordinated effort be made to migrate to IPSAS accrual budget to conform with international standards with a view to avoiding parallel operations.

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Revenue forecast appears to be exaggerated or too bogus to achieve. Most MDAs were not able to realize revenue targets. I therefore urge, the commission to put a lot of efforts in producing realizable forecast.

2.12 Valuation of Assets:

As at 31st December, 2019, non-current assets (PPE), Biological, and intangible assets to the tune of four hundred and fifty six billion, seventy one million, six hundred and twenty seven thousand (N456,071,627,000.00) naira, had their values estimated and reported in the Accountant-General's draft report. I therefore,urge the government again, to employ the services of professional valuers with a view to ascertaining reasonable and fair values of all Government assets, in order to enhance the credibility of this report.

Since the cost of this exercise will be too high if done at once, I advise that, some selected group of related assets be given for valuation in phases.

2.13 Financial Statement:

It should be noted that, out of the ten (10) statements and sub-statements required to be submitted for audit by the Accountant-General, the under listed are yet to be submitted .i.e. Statement of Donations and Grant (S.7), Statement of Contractual Liabilities (S.8), Statement of Investment (S.9) and Statement of External and Internal Loans (S.10) in compliance with Section 13 (2) g - j Kaduna State Audit Law No.23 of 2018 as at the time of producing this report.

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3.0 APPROPRIATION AUDIT:

3.1 Introduction: This aspect of the report aims at highlighting actual performance, that is, achievements or otherwise of revenue targets. It also shows the extent of compliance with expenditure limits as contained in the various Appropriation Warrants issued to the Accountant-General for the period covered by the report.

3.2 Statutory Allocation: From the Accountant-General's report and accounts for the year, ended, 31st December, 2019, it was observed that, the sum of Fifty six billion, fifty one million, seven hundred and fifty two thousand, naira (₦56,051,752,000), was realized as total statutory allocation, showing a decrease of one billion, nine hundred and seventy million, six hundred and two thousand, seven hundred and sixty six naira, forty six kobo (₦1,970,602,766.46), which represents 3.40% below what was realized in 2018, See table below.

SOURCE	2019 (₦)	2018 (₦)
State Statutory Allocations	56,051,752,000.00	58,022,353,766.46
Statutory Allocation to L/Govt. Councils		-
Statutory Allocation to Judiciary		-
TOTAL	56,051,752,000.00	<u>58,022,353,766.46</u>

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3.3 Total Revenue: Total revenue generated in the year ended, 31st December 2019, was one hundred and thirty two billion, two hundred and sixty six million, seven hundred and eleven thousand naira, (₦132,266,711,000.00). This represents 141.14% of the approved estimated collections of ninety three billion, seven hundred and fifteen million, seventy four thousand naira, (₦93,715,074,000.00). Total recurrent expenditure there from revenue collection was eighty four billion, nine million, six hundred and eighty nine thousand naira (₦84,009,689,000) as shown below:

DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION (ACHIEVEMENT)	
		AMOUNT ₦	PERCENTAGE (%)
Direct Taxes	20,345,447,000.00	42,728,352,000.00	210.01
Licenses, Fines & Stamp Duty	1,741,171,000.00	439,066,000.00	25.21
Fees	5,651,260,000.00	3,811,195,000.00	67.43
Sales	10,405,943,000.00	10,662,174,000.00	102.46
Rent on Govt. property	2,554,253,000.00	9,122,922,000.00	357.12
Investment Income	1,017,000,000.00	9,451,250,000.00	929.33
Statutory Allocation	<u>52,000,000,000.00</u>	<u>56,051,752,000.00</u>	<u>107.79</u>
TOTAL	<u>93,715,074,000.00</u>	<u>132,266,711,000.00</u>	<u>141.14</u>

DESCRIPTION	AMOUNT ₦
Personnel cost	34,243,164,000.00
Govt. Contribution pension	8,621,470,000.00
Overhead charges	38,018,323,000.00
Interest on Internal Loan	<u>3,126,732,000.00</u>
TOTAL	<u>84,009,689,000.00</u>

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3.4 Recurrent Revenue Shortfalls: A comparison of estimated revenue and actual performance from the Accountant-General's accounts and report during the period of this report showed, an aggregate revenue shortfalls of two billion, five hundred and seventy eight million, six hundred and ninety nine thousand naira, (₦2,578,699,000.00), from two(2) economic codes. The amount represents 37.76% of the approved estimated collections from the affected Economic Codes shown below:-

DESCRIPTION	ESTIMATED COLLECTION (₦000)	ACTUAL COLLECTION (₦000)	SHORTFALLS	
			AMOUNT (₦000)	PERCENTAGE
Licenses, Fines & Stamp Duty	1,177,700	439,066	738,634	62.72
Fees	5,651,260	3,811,195	1,840,065	32.56
TOTAL	6,828,960	4,250,261	2,578,699	37.76

3.5 Recurrent Revenue Surpluses: On the other hand, surpluses of revenue collections amounting to forty one billion, six hundred and ninety three million, eight hundred and six thousand naira (₦41,693,806,000.00), were observed from five (5) economic codes for the year under review. The amount represents 48.30% of the approved estimated revenue from the affected codes as shown below:

DESCRIPTION	ESTIMATED COLLECTION (₦000)	ACTUAL COLLECTION (₦000)	SURPLUSES	
			AMOUNT (₦000)	PERCENTAGE
Direct Taxes	20,345,447	42,728,352	22,382,905	110.01
Sales	10,405,943	10,662,174	256,231	2.46
Rent on Govt. Property	2,554,253	9,122,922	6,568,669	257.17
Investment Income	1,017,000	9,451,250	8,434,250	829.33
Statutory Allocation	52,000,000	56,051,752	4,051,751	7.79
TOTAL	86,322,643	128,016,450	41,693,807	48.30

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These observations were communicated to the accounting officers concerned with a view to identifying the factors responsible for the shortfalls/surpluses and actions being taken to safeguard against any likelihood of wrong budget forecast in future. However, it should be noted that these surpluses must be appropriated before being expended and explanations should be given on the nature of disbursement.

3.6 Budget Monitoring and Evaluation: Budget preparation and monitoring is the absolute responsibility of the Planning and Budget Commission, invariably, it is also its responsibility to evaluate the overall implementation of the Budget either quarterly or half yearly to take-care of any unexpected results/eventualities before the end of the Budget period. However, there was no evidence that this aspect of responsibility was carried out in the course of the year. The Planning and Budget Commission is requested to ensure that budget evaluation reports, when prepared, are forwarded to this office for noting and if possible, for necessary actions.

MINISTRY/EXTRA-MINISTERIAL DEPARTMENTS

4.1 Introduction: In the course of routine auditing during the year of this report, observations were made and brought to the attention of the Accounting Officers. Details of these observations are presented hereunder:-

4.2 MINISTRY OF FINANCE

4.2.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of one billion, two hundred and forty three million, thirty six thousand, two hundred and sixty two naira, two kobo, (₦1,243,036,262.02), were observed from seven (7) economic codes. The amount involved is equivalent to 84.45% of the estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORTFALL(S)
		₦	₦	₦
12040151	Contract Registration	10,000,000.00	8,130,000.00	1,870,000.00
12040540	Non Refundable tender fees	150,000,000.00	83,036,500.00	66,963,500.00
1210002	Dividend on Investment	17,000,000.00	9,696,575.17	7,303,424.83
12080021	Rent on Govt. Property	25,000,000.00	-	25,000,000.00
12080013	Rent on Shops	220,000,000.00	3,114,600.00	216,885,400.00
12040002	Recovery of public funds	50,000,000.00	3,731,130.00	46,268,870.00
12040047	Land use charge	<u>1,000,000,000.00</u>	<u>121,254,932.81</u>	<u>878,745,067.19</u>
	TOTAL	<u>1,472,000,000.00</u>	<u>228,963,737.98</u>	<u>1,243,036,262.02</u>

4.2.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of eight billion, four hundred and forty seven million, one hundred and eleven thousand, eight hundred and thirty eight naira, nineteen kobo, (₦8,447,111,838.19), were observed from six (6) economic codes.

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The amount involved is equivalent to 63.62 %, over and above the estimated revenue collectable as shown hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION	ACTUAL COLLECTION	SURPLUSES
		₦	₦	₦
12040017	Renewal Fees	12,000,000.00	12,580,100.00	580,100.00
12060029	Sales of Obsolete Stores	288,750.00	<u>5,834,974.00</u>	5,546,224.00
12060004	Sales of Condemned Plant	18,480,000.00	22,173,043.66	3,693,043.66
12120001	Interest on Bank Deposit	1,000,000,000.00	9,360,893,509.25	8,360,893,509.25
12140001	Refund of over payment	20,000,000.00	70,951,383.26	50,951,383.26
12040541	Revenue from Markets	<u>277,054,193.76</u>	<u>302,501,771.78</u>	<u>25,447,578.02</u>
	TOTAL	<u>1,327,822,943.76</u>	<u>9,774,934,781.95</u>	<u>8,447,111,838.19</u>

The two scenarios were reported to the accounting officer but no comments yet.

4.3. KADUNA STATE INTERNAL REVENUE SERVICE (KADIRS)

4.3.1. Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of four billion, nine hundred and twenty one million, nine hundred and seventy three thousand, eighty two naira, seventy six kobo (₦4,921,973,082.76), were observed from twenty (20) economic codes. The amount involved is equivalent to 43.76% of the approved estimated revenue collectable as detailed hereunder:-

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ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SHORTFALLS N
12011007	Capital gains Tax	300,583,372.30	3,487,684.94	297,095,687.36
12010106	Direct Assessment	1,102,418,069.47	232,372,229.04	870,045,840.43
12010101	Payee Federal	5,316,576,989.12	4,245,549,080.51	1,071,027,908.61
12010111	Withholding Tax on Contract	967,997,032.94	484,763,874.42	483,233,158.52
12010113	Withholding Tax on Directors fees	45,281,478.74	29,222,720.15	16,058,758.59
12010114	Withholding tax on dividends	374,115,128.72	280,865,705.09	93,249,423.63
12010117	Withholding on rent tax	65,684,307.38	20,887,704.46	44,796,602.92
12010116	Withholding tax on Bank Interest	500,918,741.26	488,850,749.28	12,067,991.98
12021377	Stamp Duty Fees	600,339,060.00	2,518,972.68	597,820,087.32
12020133	Driver Licenses(Endl)	615,700,000.00	119,852,485.00	495,847,515.00
12021316	Learners Permit	11,250,000.00	2,379,250.00	8,870,750.00
12020140	Motorcycle Number Plate	24,000,000.00	13,322,000.00	10,678,000.00
12020132	Motor Vehicles Licenses	475,000,000.00	146,502,427.00	328,497,573.00
12020141	Motor Vehicle Number plate	179,040,000.00	154,103,000.00	24,937,000.00
12020445	Change of Ownership fees	4,005,000.00	3,469,825.00	535,175.00
12021325	Motor Vehicle Registration	47,300,000.00	40,733,725.00	6,566,275.00
12021347	Motor Cycle Registration	20,000,000.00	5,558,300.00	14,441,700.00
12020633	Sales of Reflection Jackets	43,056,572.61	3,226,950.00	39,829,622.61
16000202	Restaurant and Entertainment	188,684,018.71	50,121,586.25	138,562,432.46
12040048	Development Levy	365,397,007.33	708,270.00	364,688,737.33
-	TOTAL	11,247,346,778.58	6,325,373,695.82	4,921,973,082.76

4.3.2 Recurrent Revenue Surpluses:- Recurrent revenue surpluses to the tune of seven billion, eight hundred and sixty three million, two hundred and seven thousand, two hundred and sixty nine naira, nine kobo, (₦7,863,207,269.09), were observed from eight (8) economic codes. The amount involved is equivalent to 66.90%, over and above the approved estimated revenue collectable as detailed hereunder:-

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ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12020630	Sale of M/Veh. Registration	14,920,000.00	18,263,200.00	3,343,200.00
12010103	Payee Local Govt.	253,581,164.26	485,685,558.45	232,104,394.19
12010102	Payee state	1,118,318,837.07	1,855,345,782.14	737,026,945.07
12010105	Payee Others	4,707,363,575.86	5,106,440,936.73	399,077,360.87
12020109	Tax Audit Arrears	5,555,673,284.45	11,995,613,637.07	6,439,940,352.62
12010110	WHT on Commission	60,768,180.05	109,241,913.53	48,473,733.48
12010112	WHT on Consultancy	41,064,055.54	43,931,338.40	2,867,282.86
12020630	Vehicle stickers fees	1,750,000.00	2,124,000.00	374,000.00
	Total	11,753,439,097.23	19,616,646,366.32	7,863,207,269.09

The two scenarios were reported to the accounting officer but no comments yet.

4.4. KADUNA STATE GEOGRAPHICAL INFORMATION SERVICE (KADGIS)

4.4.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of seven billion, four hundred and seventy nine million, three hundred and sixty two thousand, twenty six naira, seventy four kobo (₦7,479,362,026.74), were observed from thirteen (13) economic codes. The amount involved is equivalent to 78.69% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040653	Appl. Fees for Land Proc.	200,200,000.00	132,000,000.00	68,200,000.00
12040171	Change of purpose fees	55,000,000.00	13,203,500.00	41,796,500.00
12040164	Obtaining Cert. True copy	52,000,000.00	7,332,000.00	44,668,000.00
12040157	Sublease	57,200,000.00	41,386,525.00	15,813,475.00
12040333	Reg. of Doc. & Search fees	52,000,000.00	220,000.00	51,780,000.00
12040609	Revoc. & Reiss. of lost Doc	137,000,000.00	36,035,280.31	100,964,719.69
12040162	Reg. of mortgage	197,000,000.00	860,000.00	196,140,000.00
12040154	Reg. of titles fees	52,000,000.00	1,654,250.00	50,345,750.00
12040664	Subdivision/Merger	2,500,000,000.00	103,401,445.72	2,396,598,554.28
12040153	Re cert. & Regularization	549,000,000.00	108,370,000.00	440,630,000.00
12040150	Grand Rent	2,505,000,000.00	1,270,236,388.91	1,234,763,611.09
12040568	Land Dev. Premium	2,800,030,000.00	303,555,708.32	2,496,474,291.68
12040158	Survey fees	348,434,125.00	7,247,000.00	341,187,125.00
	TOTAL	9,504,864,125.00	2,025,502,098.26	7,479,362,026.74

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4.4. 2 Recurrent Revenue Surplus: Recurrent revenue surplus to the tune of two million, six hundred thousand naira, (₦2,600,000.00), was observed from one (1) economic code. The amount involved is equivalent to 130%, over and above the approved estimated revenue collectable as tabulated hereunder:

		ESTIMATED COLLECTION	ACTUAL COLLECTION	
ECONOMIC CODES	DESCRIPTION	N	N	SURPLUS
12050028	Penalty fees	2,000,000.00	4,600,000.00	2,600,000.00
	TOTAL	2,000,000.00	4,600,000.00	2,600,000.00

The above scenarios were reported to the accounting officer for comments, responses were received and are being treated.

4.5. KADUNA STATE EMERGENCY MANAGEMENT AGENCY (SEMA)

4.5.1 Recurrent Revenue Shortfall: Recurrent revenue shortfall to the tune of forty three million, sixty two thousand, eight hundred and sixteen naira, (₦43,062,816.00), was observed from one (1) economic code. The amount involved is equivalent to 81.69% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SHORTFALL N
12040028	Fire safety Certificate	52,712,216.00	9,649,400.00	43,062,816.00
	Total	52,712,216.00	9,649,400.00	43,062,816.00

The above scenario was reported to the accounting officer but no comment yet.

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4.6. KADUNA STATE LOCAL GOVERNMENT SERVICE BOARD

4.6.1 Recurrent Revenue Shortfall: Recurrent revenue shortfall to the tune of one million, one hundred and seventy thousand naira, (N1,170,000.00), was observed from one (1) economic code. The amount involved is equivalent to 78.00% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SHORTFALL N
12040640	Workshop & seminar chat	1,500,000.00	330,000.00	1,170,000.00
	Total	1,500,000.00	330,000.00	1,170,000.00

4.6. 2 Recurrent Revenue Surplus: Recurrent revenue surplus to the tune of fifty thousand naira, (N50,000.00), was observed from one (1) economic code. The amount involved is equivalent to 20.83%, over and above the approved estimated revenue collectable as tabulated hereunder:

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SURPLUS
12040274	Registration fees	240,000.00	290,000.00	50,000.00
	TOTAL	240,000.00	290,000.00	50,000.00

The two scenarios were reported to the accounting officer for comments, responses were received and are being treated.

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4.7. KADUNA STATE ENVIRONMENTAL PROTECTION AGENCY (KEPA)

4.7.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of forty one million, three hundred and sixty eight thousand, nine hundred and twenty five naira, (N41,368,925.00), were observed from six (6) economic codes. The amount involved is equivalent to 54.65% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SHORTFALLS N
12040031	Environmental impact assessment	50,000,000.00	29,049,800.00	20,950,200.00
12040097	Environment stress fees	15,000,000.00	4,150,000.00	10,850,000.00
12050027	Sanitation fines	3,000,000.00	55,000.00	2,945,000.00
12070002	Earning from Lab. sell	6,000,000.00	666,275.00	5,333,725.00
12070131	Earning from PT toilets	1,000,000.00	80,000.00	920,000.00
12080004	Hiring of Conference Lect. Hall	700,000.00	330,000.00	370,000.00
	Total	75,700,000.00	34,331,075.00	41,368,925.00

4.7. 2 Recurrent Revenue Surplus: Recurrent revenue surplus to the tune of four hundred and seventy thousand naira, (N470,000.00), was observed from one (1) economic code. The amount involved is equivalent to 9.40%, over and above the approved estimated revenue collectable as tabulated hereunder:

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SURPLUS
12040017	Contractors registration fees	5,000,000.00	5,470,000.00	470,000.00
	TOTAL	5,000,000.00	5,470,000.00	470,000.00

The two (2) scenarios were communicated to the accounting officer and no comments yet.

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4.8. KADUNA STATE FOREST MANAGEMENT PROJECT

4.8.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of four million, six hundred and ninety six thousand naira, (~~₦~~4,696,000.00), were observed from four (4) economic codes. The amount involved is equivalent to 64.33% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12060032	Sales from fruit tree seed	1,500,000.00	20,000.00	1,480,000.00
12060163	Sales of Fire wood	500,000.00	30,000.00	470,000.00
12060066	Sales of other Forest Product	5,000,000.00	2,432,000.00	2,568,000.00
12080016	Rent on Govt. space foods	<u>300,000.00</u>	<u>122,000.00</u>	<u>178,000.00</u>
	TOTAL	<u>7,300,000.00</u>	<u>2,604,000.00</u>	<u>4,696,000.00</u>

The scenario was reported to the accounting officer but no comment yet.

4.9 MINISTRY OF HEALTH & HUMAN SERVICES

4.9.1 Recurrent Revenue Shortfalls:- Recurrent revenue shortfalls to the tune of fifty eight million, eight hundred and fifty nine thousand, two hundred and seventy four naira, ninety six kobo (~~₦~~58,859,274.96), were observed from fourteen (14) economic codes. The amount involved is equivalent to 33.53% of the approved estimated revenue collectable shown hereunder:

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ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SHORTFALLS N
120400043	Birth and Death Registration	2,323,442.00	1,280,800.00	1,042,642.00
12060172	In-patient Records	19,755,553.84	14,012,350.00	5,743,203.84
12040527	Medical Certificate fitness fees	2,758,437.00	648,550.00	2,109,887.00
12040303	Ultra sound fees	4,410,619.40	4,387,810.00	22,809.40
12040579	Theatre Services fees	47,701,517.82	42,825,010.00	4,876,507.82
12040317	Mortuary/storages fees	4,037,528.00	2,843,100.00	1,194,428.00
12040431	Dental charges	13,672,879.00	4,770,130.00	8,902,749.00
12040495	National Health Ins .Scheme	24,901,025.60	3,378,780.00	21,522,245.60
12040440	Eye Clinic fees	15,406,610.50	6,493,850.00	8,912,760.50
12040497	Ear, Nose and throat	1,837,869.00	531,700.00	1,306,169.00
12060171	Out patient Records/cards fees	38,089,202.80	35,454,230.00	2,634,972.80
12040307	Pharmacy stores/Patient med.	350,900.00	-	350,900.00
12040050	Schools Inspection Cert.	100,000.00	-	100,000.00
	Ethical clearance fees	200,000.00	60,000.00	140,000.00
	TOTAL	175,545,584.96	116,686,310.00	58,859,274.96

4.9. 2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of six million, four hundred and sixty one thousand, nine hundred and thirty naira, twenty kobo (N6,461,930.20), were observed from five (5) economic codes. The amount involved is equivalent to 46%, over and above the approved estimated revenue collectable as tabulated hereunder:

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SURPLUSES
12040410	X-Ray Services fees	4,404,496.80	4,888,200.00	483,703.20
12040496	Physio/photo therapy	272,734.00	1,661,752.00	1,389,018.00
12040607	Dialysis services fees	-	50,199.00	50,199.00
12040308	Private Health Establishment	7,506,840.00	9,588,000.00	2,081,160.00
12020036	Health Facilities licenses	1,863,400.00	4,321,250.00	2,457,850.00
	TOTAL	14,047,470.80	20,509,401.00	6,461,930.20

The two (2) scenarios were communicated to the accounting officer and no comments yet.

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4.10 RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)

4.10.1 Recurrent Revenue Shortfall: Recurrent revenue shortfall to the tune of two million, five hundred and twenty eight thousand, eighty four naira, forty eight kobo (₦2,528,084.48), was observed from one (1) economic code. The amount involved is equivalent to 41.19% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORFALL ₦
12040645	Bore hold Drilling fees	<u>6,138,084.48</u>	<u>3,610,000.00</u>	<u>2,528,084.48</u>
	TOTAL	6,138,084.48	3,610,000.00	2,528,084.48

The above scenario was reported to the accounting officer for comment response was received and is being treated.

4.11. KADUNA STATE INDEPENDENT ELECTORAL COMMISSION (SIECOM)

4.11.1 Recurrent Revenue Shortfall: Recurrent revenue shortfall to the tune of three hundred and thirty thousand naira, (₦330,000.00), was observed from one (1) economic code. The amount involved is equivalent to 44% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALL ₦
12040017	Contract registration fees	<u>750,000.00</u>	<u>420,000.00</u>	<u>330,000.00</u>
	TOTAL	750,000.00	420,000.00	330,000.00

The above scenario was reported to the accounting officer for comment response was received and is being treated.

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4.12 MINISTRY OF AGRICULTURE AND FORESTRY

4.12.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of twenty nine million, seven hundred and sixty nine thousand, one hundred and eighteen naira, thirty six kobo (₦29,769,118.36), were observed from nine (9) economic codes. The amount involved is equivalent to 72.69% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12020001	Veterinary Drugs licenses	500,000.00	277,700.00	222,300.00
12040200	Slaughtering house/meat san. fees	15,500,000.00	4,749,741.64	10,750,258.36
12040239	Fees allocation of farm land to farmers	320,000.00	151,625.00	168,375.00
12040268	Planning/Development rate	410,600.00	84,950.00	325,650.00
12040556	Land clearing(Irrigation Water rate)	150,000.00	33,500.00	116,500.00
12040603	Registration of chain saw fees	500,000.00	40,000.00	460,000.00
12050024	Forest offences fines	5,000,000.00	2,696,900.00	2,303,100.00
12060005	Sales of vaccine	3,500,000.00	1,607,065.00	1,892,935.00
12100007	Loan Recovery(Tractors sales)	15,000,000.00	1,470,000.00	13,530,000.00
	TOTAL	40,880,600.00	11,111,481.64	29,769,118.36

4.12.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of nine million, three hundred and forty thousand, three hundred and forty naira, (₦9,340,340.00), were observed from three (3) economic codes. The amount involved is equivalent to 172.67%, over and above the approved estimated revenue collectable as shown hereunder:

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		ESTIMATED COLLECTION	ACTUAL COLLECTION	
ECONOMIC CODE	DESCRIPTION	₦	₦	SURPLUSES
				₦
12040362	School tuition fees	350,000.00	637,100.00	287,100.00
12070128	Grand's from leasing of GRA	2,500,000.00	5,340,000.00	2,840,000.00
12090001	Rent from Fadama Area	<u>10,000,000.00</u>	<u>16,213,240.00</u>	<u>6,213,240.00</u>
	TOTAL	<u>12,850,000.00</u>	<u>22,190,340.00</u>	<u>9,340,340.00</u>

The two (2) scenarios were communicated to the accounting officer and no comments yet.

4.13 MINISTRY OF BUSINESS INOVATION & TECHNOLOGY

4.13.1 Recurrent Revenue Shortfall: Recurrent revenue shortfall to the tune of nine million, five hundred and seven thousand, two hundred and forty naira, (~~₦~~9,507,240.00), was observed from one (1) economic code. The amount involved is equivalent to 47.54% of the approved estimated revenue collectable as shown hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALL ₦
12040125	Registration of Business Premises	<u>20,000,000.00</u>	<u>10,492,760.00</u>	<u>9,507,240.00</u>
	TOTAL	<u>20,000,000.00</u>	<u>10,492,760.00</u>	<u>9,507,240.00</u>

4.13.2 Recurrent Revenue Surplus: Recurrent revenue surplus to the tune of nine hundred and fifty five thousand, eight hundred and fifty naira, (~~₦~~955,850.00), was observed from one (1) economic code. The amount involved is equivalent to 2.38%, over and above the approved estimated revenue collectable as shown hereunder:

For the year ended 31st December, 2019

		ESTIMATED COLLECTION	ACTUAL COLLECTION	
ECONOMIC CODE	DESCRIPTION	₦	₦	SURPLUS
				₦
12080023	Rent from shops & ware houses	4,100,000.00	5,055,850.00	955,850.00
	TOTAL	4,100,000.00	5,055,850.00	955,850.00

The two (2) scenarios were communicated to the accounting officer and no comments yet.

4. 14 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES

4.14.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of five hundred and ninety three million, three hundred thousand naira (₦593,300,000.00), were observed from two (2) economic codes. The amount involved is equivalent to 100% of the approved estimated revenue collectable as detailed below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12010036	Road Tax	18,000,000.00	-	18,000,000.00
12050027	Sanitation	575,300,000.00	-	575,300,000.00
	TOTAL	593,300,000.00	-	593,300,000.00

The scenario was reported to the accounting officer for comment, response was received and is being treated.

4.15 MINISTRY OF WORKS AND INFRASTRUCTURE

4.15.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of twelve million, one hundred and two thousand, twenty five naira, (₦12,102,025.00), were observed from eight (8) economic codes.

For the year ended 31st December, 2019

The amount involved is equivalent to 84.69% of the approved estimated revenue collectable as detailed below:-

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040041	Laboratory test fees	4,400,000.00	1,745,000.00	2,655,000.00
12040052	Tuition fees	3,000,000.00	-	3,000,000.00
12040015	Trade test/workshop fees	1,000,000.00	414,600.00	585,400.00
12040611	Mech/Elect, W/Shop Insp. Fees	1,000,000.00	8,375.00	991,625.00
12040679	Application Bid Documents	1,000,000.00	-	1,000,000.00
12040610	Wood workshops fees	2,000,000.00	-	2,000,000.00
12040612	Vehicle valuation fees	450,000.00	20,000.00	430,000.00
12070131	Earning from public toilets	<u>1,440,000.00</u>	-	<u>1,440,000.00</u>
	TOTAL	14,290,000.00	2,187,975.00	12,102,025.00

4.15.2 Recurrent Revenue Surplus:- Recurrent revenue surplus to the tune of seventy nine million, nineteen thousand, two hundred and seventy five naira, (₦79,019,275.00), was observed from one (1) economic code. The amount involved was equivalent to 790.19%, over and above approved estimated revenue collectable as shown hereunder:-

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
12040559	Right of way	<u>10,000,000.00</u>	<u>89,019,275.00</u>	<u>79,019,275.00</u>
	TOTAL	10,000,000.00	89,019,275.00	79,019,275.00

The above scenarios were reported to the accounting officer for comments responses were received and are being treated.

For the year ended 31st December, 2019

4.16 HIGH COURT OF JUSTICE, KADUNA

4.16.1 Recurrent Revenue Shortfall:- Recurrent revenue shortfall to the tune of one million, two hundred and seventy eight thousand, two hundred naira (₦1,278,200.00), was observed from one (1) economic code. The amount involved is equivalent to 31.56% of the approved estimated revenue collectable as shown hereunder:-

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALL ₦
12040283	Probate fees	4,050,000.00	2,771,800.00	1,278,200.00
	TOTAL	4,050,000.00	2,771,800.00	1,278,200.00

4.16.2 Recurrent Revenue Surpluses:- Recurrent revenue surpluses to the tune of six million, one hundred and eighty eight thousand, one hundred and fifteen naira, (₦6,188,115.00), were observed from three (3) economic code. The amount involved was equivalent to 77.35%, over and above the approved estimated revenue collectable as shown hereunder:-

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040026	Court fees	2,900,000.00	4,338,850.00	1,438,850.00
12040089	Magistrate Court fees	2,050,000.00	3,790,170.00	1,740,170.00
12050001	Magistrate Court fines	3,050,000.00	6,059,095.00	3,009,095.00
	TOTAL	8,000,000.00	14,188,115.00	6,188,115.00

The two (2) scenarios were reported to the accounting officer but no comments yet.

For the year ended 31st December, 2019

4.17 CUSTOMARY COURT OF APPEAL, KADUNA

4.17.1 Recurrent Revenue Surpluses:- Recurrent revenue surpluses to the tune of three million, four hundred and twenty two thousand, five hundred and ninety naira (N3,422,590.00), were observed from three (3) economic codes. The amount involved is equivalent to 48.89% over and above the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040026	Court fines	2,600,000.00	3,470,000.00	870,000.00
12040283	Probate fees	800,000.00	1,582,590.00	782,590.00
12050001	Magistrate Court fines	3,600,000.00	5,370,000.00	1,770,000.00
	TOTAL	7,000,000.00	10,422,590.00	3,422,590.00

The scenario was reported to the accounting officer but no comment yet.

4.18 SHARIA COURT OF APPEAL, KADUNA

4.18.1 Recurrent Revenue Surpluses:- Recurrent revenue surpluses to the tune of eight million, three hundred and forty thousand, three hundred and sixty eight naira, ninety nine kobo (N8,340,368.99), were observed from two (2) economic codes. The amount involved is equivalent to 83.40%, over and above the approved estimated revenue collectable as detailed hereunder:-

For the year ended 31st December, 2019

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040026	Court fees	4,000,000.00	8,420,368.99	4,420,368.99
12050001	Court fines	6,000,000.00	9,920,000.00	3,920,000.00
	TOTAL	10,000,000.00	18,340,368.99	8,340,368.99

The above scenario was reported to the accounting officer but no comment yet.

4.19 KADUNA STATE SCHOOLS OF QUALITY ASSURANCE

4.19.1 Recurrent Revenue Surpluses:- Recurrent revenue surpluses to the tune of twenty two million, fifty nine thousand, three hundred and thirty three naira, eighty kobo (₦22,059,333.80), were observed from two (2) economic codes. The amount involved is equivalent to 24.51%, over and above the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040274	Registration fees General	10,000,000.00	21,164,728.75	11,164,728.75
12040291	Annual Renewal fees	80,000,000.00	90,894,605.05	10,894,605.05
	TOTAL	90,000,000.00	112,059,333.80	22,059,333.80

The above scenario was reported to the accounting officer for comment, response was received and is being treated.

For the year ended 31st December, 2019

4.20 KADUNA STAE COLLEGE OF EDUCATION, GIDAN WAYA.

4.20.1 Recurrent Revenue Shortfalls: Recurrent Revenue Shortfalls to the tune of one hundred and ten million, one hundred and eighty seven thousand, seven hundred and ninety two naira, twenty kobo (₦110,187,792.20), were observed from ten (10) economic codes. The amount involved is equivalent to 43.22% of the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040316	Examination charges	29,019,816.00	20,153,028.00	8,866,788.00
12040477	Result(cert/Transc. Charges	21,420,000.00	16,253,000.00	5,167,000.00
12040515	Statement of result	14,509,908.00	11,155,539.60	3,354,368.40
12040424	Hostel fees	3,357,585.00	2,583,300.00	774,285.00
12040628	Staff school fees	8,723,295.00	8,158,213.00	565,082.00
12040632	Maintenance charges	29,472,339.00	14,846,702.00	14,625,637.00
12040641	Promotion Exam fees	9,521,190.00	2,445,000.00	7,076,190.00
12150011	B. Ed Fed. Programme fees	121,945,987.80	57,410,446.00	64,535,541.80
12020701	Consultancy services	16,065,000.00	11,777,000.00	4,288,000.00
12080001	Rent on Govt. Quarters	<u>934,983.00</u>	<u>83.00</u>	<u>934,900.00</u>
	TOTAL	<u>254,970,103.80</u>	<u>144,782,311.60</u>	<u>110,187,792.20</u>

The above scenario was reported to the accounting officer for comment, response was received and is being treated.

4.21 KADUNA STATE LIBRARY BOARD, KADUNA.

4.21.1 Recurrent Revenue shortfalls:- Recurrent revenue shortfalls to the tune of five hundred and eight thousand, five hundred and fifty naira, (₦508,550.00), were observed from two(2) economic codes.

For the year ended 31st December, 2019

The amount involved is equivalent to 92.46% of the approved estimated revenue collectable as shown hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040625	Library fees	50,000.00	30,350.00	19,650.00
12040625	E-Library	500,000.00	11,100.00	488,900.00
	TOTAL	550,000.00	41,450.00	508,550.00

The above scenario was reported to the accounting officer for comment, response was received and is being treated.

4.22 MUSLIM PILGRIMS WELFARE BOARD (MPWB), KADUNA.

4.22.1 Recurrent Revenue Shortfalls: Recurrent revenue Shortfalls to the tune of two million, forty two thousand, five hundred naira (₦2,042,500.00), were observed from three (3) Economic codes. The amount involved is equivalent to 51.06% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12060164	Sales of forms	3,000,000.00	1,768,500.00	1,231,500.00
12080003	Rent from food sellers	500,000.00	24,000.00	476,000.00
12080013	Rent of shops	500,000.00	165,000.00	335,000.00
	TOTAL	4,000,000.00	1,957,500.00	2,042,500.00

For the year ended 31st December, 2019

4.22.2 Recurrent Revenue Surplus: Recurrent revenue surplus to the tune of twenty seven million, two hundred and sixteen thousand, four hundred and thirty four naira, fifty five kobo (₦27,216,434.55), was observed from one (1) economic code. The amount involved was estimated to 54.43%, over and above the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
12120001	Interest earn from Bank Deposit	<u>50,000,000.00</u>	<u>77,216,434.55</u>	<u>27,216,434.55</u>
	TOTAL	<u>50,000,000.00</u>	<u>77,216,434.55</u>	<u>27,216,434.55</u>

The two scenarios of revenue shortfalls and surplus were reported to the accounting officer for comments, responses were received and are being treated.

4.23 CHRISTIAN PILGRIMS WELFARE BOARD (CPWB), KADUNA.

4.23.1 Recurrent Revenue Shortfalls: Recurrent revenue Shortfalls to the tune of three hundred and eighty thousand naira, (₦380,000.00), were observed from two (2) Economic codes. The amount involved is equivalent to 76% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040090	Admin Charges	<u>250,000.00</u>	<u>10,000.00</u>	<u>240,000.00</u>
12060146	Sales Of pools Agent Forms	<u>250,000.00</u>	<u>110,000.00</u>	<u>140,000.00</u>
	TOTAL	<u>500,000.00</u>	<u>120,000.00</u>	<u>380,000.00</u>

The above scenario was reported to the accounting officer for comment response was received and is being treated.

For the year ended 31st December, 2019

4.24 KADUNA STATE MEDIA CORPORATION (KSMC).

4.24.1 Recurrent Revenue Shortfall: Recurrent revenue shortfall to the tune of two million ninety eight thousand, five hundred and fifteen naira, ninety seven kobo (₦2,098,515.97), was observed from one (1) economic code. The amount involved is equivalent to 5.25% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALL ₦
12060167	Sales of Air time TV	40,000,000.00	37,901,484.03	2,098,515.97
	TOTAL	40,000,000.00	37,901,484.03	2,098,515.97

4.24.2 Recurrent Revenue Surplus: Recurrent revenue surplus to the tune of fifteen million, eight hundred and fifty two thousand, two hundred and twenty six naira, three kobo (₦15,852,226.03), was observed from one (1) economic code. The amount involved is equivalent to 38.66%, over and above the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
12060166	Sales of Local Air Time Radio	41,000,000.00	56,852,226.03	15,852,226.03
	TOTAL	41,000,000.00	56,852,226.03	15,852,226.03

The scenarios were reported to the accounting officer but no comments yet.

For the year ended 31st December, 2019

4.25 KADUNA STATE ROADS AGENCY (KADRA), KADUNA

4.25.1 Recurrent Revenue Shortfall: Recurrent revenue shortfall to the tune of four million, three hundred and eighty thousand naira (₦4,380,000.00), was observed from one (1) economic code. The amount involved is equivalent to 73% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALL ₦
12040039	Agency fees	6,000,000.00	1,620,000.00	4,380,000.00
	TOTAL	6,000,000.00	1,620,000.00	4,380,000.00

The above scenario was reported to the accounting officer for comment response was received and is being treated.

4.26 NUHU BAMALI POLYTECHNIC, ZARIA.

4.26.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of one hundred and forty three million, four hundred and eighteen thousand, one hundred and seventy nine naira, seventy seven kobo (₦143,418,179.77), were observed from nine (9) economic codes. The amount involved is equivalent to 26.53% of the approved estimated revenue collectable as detailed hereunder:

Auditor-General's Annual Report

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040052	School fees(tuition)	357,033,600.00	245,601,400.73	111,432,199.27
1240318	Sanitary services fees	26,046,562.50	13,829,000.00	12,217,562.50
12040569	Library fees	17,364,375.00	13,527,000.00	3,837,375.00
12040570	Games fees	26,046,562.50	19,840,500.00	6,206,062.50
12040586	Student Handbook fees	9,261,000.00	6,613,500.00	2,647,500.00
12040622	Student Reg. fees	34,728,750.00	34,675,582.00	53,168.00
12040633	Utility Services fees	34,728,750.00	34,181,000.00	547,750.00
12070055	Reg. & ICT Service fees	34,728,750.00	28,653,000.00	6,075,750.00
12070130	Hiring Academic Gown	578,812.50	178,000.00	400,812.50
	TOTAL	540,517,162.50	397,098,982.73	143,418,179.77

4.26.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of thirty two million, sixty three thousand, four hundred and forty four naira, seventy nine kobo (₦32,063,444.79), were observed from six (6) economic codes. The amount involved is equivalent to 30.58%, over and above the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040017	Contractors Registration	1,157,625.00	19,122,000.00	17,964,375.00
12040041	Science Practical fees	20,796,562.50	21,454,000.00	657,437.50
12040316	Examination fees	52,093,125.00	52,908,000.00	814,875.00
12040426	Result verification fees	11,113,200.00	12,485,106.29	1,371,906.29
12040424	Hostel fees	10,418,625.00	20,205,576.00	9,786,951.00
12040619	ID Cards and Badges fees	9,261,000.00	10,728,900.00	1,467,900.00
	TOTAL	104,840,137.50	136,903,582.29	32,063,444.79

The above scenarios of revenue shortfalls and surpluses were reported to the accounting officer but no comments yet.

For the year ended 31st December, 2019

4.27 KADUNA STATE PUBLIC PROCUREMENT AUTHORITY

4.27.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of sixteen million, five hundred and seventy three thousand, four hundred naira, (₦16,573,400.00), were observed from three (3) economic codes. The amount involved is equivalent to 13.15%, of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SHORTFALLS N
12040017	Contract Registration	11,000,000.00	8,130,000.00	2,870,000.00
12040151	Renewal of contractors fees	15,000,000.00	13,885,100.00	1,114,900.00
12040540	Non-Refundable tender	100,000,000.00	87,411,500.00	12,588,500.00
	TOTAL	126,000,000.00	109,426,600.00	16,573,400.00

The above scenario was reported to the accounting officer for comment response was received and is being treated.

4.28 KADUNA STATE UNIVERSITY (KASU)

4.28.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of one hundred and ninety eight million, fifteen thousand, eight hundred and seventy naira, (₦198,015,870.00), were observed from twenty eight (28) economic codes. The amount involved is equivalent to 26.25% of the approved estimated revenue collectable as detailed hereunder:

For the year ended 31st December, 2019

Auditor-General's Annual Report

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040017	Contractors Registration	150,000.00	120,000.00	30,000.00
12040040	Medical fees	21,938,400.00	16,813,247.00	5,125,153.00
12040041	Science Practical fees	9,338,600.00	4,393,284.00	4,945,316.00
12040052	School/Tuition fees	110,837,221.00	88,701,150.00	22,136,071.00
12040169	Computer Training & Cyber	2,500,000.00	223,150.00	2,276,850.00
12040232	Registration fees Consultancy	150,000.00	40,000.00	110,000.00
12040274	Registration fees General	360,125,000.00	304,598,185.00	55,526,815.00
12040279	Caution fees(Non-Refundable)	5,725,100.00	5,146,642.00	578,458.00
12040298	University Post Graduate Student	16,000,000.00	7,108,400.00	8,891,600.00
12040316	Examination Fees	18,599,650.00	12,186,605.00	6,413,045.00
12040377	Consultancy Services fees	13,500,000.00	3,382,600.00	10,117,400.00
12040426	Result verification fees	5,725,100.00	2,571,871.00	3,153,229.00
12040514	Transcript	8,131,500.00	4,269,192.00	3,862,308.00
12040540	Nonrefundable tender	200,000.00	150,000.00	50,000.00
12040569	Library fees	17,599,650.00	14,852,105.00	2,747,545.00
12040570	Games fees	21,083,600.00	12,963,747.00	8,119,853.00
12040586	Student Hand Book	150,000.00	124,417.00	25,583.00
12040619	ID Cards and Badges fees	2,629,550.00	2,394,642.00	234,908.00
12040627	Student Registration fees	23,568,500.00	20,109,889.00	3,458,611.00
12040623	Remedial/ Preliminary fees	40,664,750.00	24,686,050.00	15,978,700.00
12040625	E-Library	21,100,000.00	18,408,247.00	2,691,753.00
12040636	SIWE/Field Trip/ITF	5,500,000.00	3,437,778.00	2,062,222.00
12040690	University UTME screening	23,000,000.00	2,201,550.00	20,798,450.00
12070001	Earning from Consultancy	15,000,000.00	1,920,000.00	13,080,000.00
12080001	Rent on Govt. University Q	6,200,000.00	878,000.00	5,322,000.00
12080004	Hiring of Conference/Lect.Hall	850,000.00	830,000.00	20,000.00
12080013	Rent of shops	350,000.00	170,000.00	180,000.00
12080019	Rent on University property	3,800,000.00	3,720,000.00	80,000.00
	TOTAL	754,416,621.00	556,400,751.00	198,015,870.00

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The Scenario was reported to the accounting officer but no comment yet.

4.29 MINISTRY OF EDUCATION, SCIENCE & TECHNOLOGY, KADUNA.

4.29.1 Recurrent Revenue Shortfalls: Recurrent Revenue Shortfalls to the tune of three hundred and seven million, two hundred and twenty eight thousand, two hundred and two naira, eighty six kobo (₦307,228,202.86), were observed from fourteen (14) economic codes. The amount involved is equivalent to 69.93% of the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040040	Medical fess	30,896,400.00	10,381,778.00	20,514,622.00
12040058	Stamp Duty fees	15,448,200.00	1,804,750.50	13,643,449.50
1240302	Feeding fees	92,400,000.00	41,612,293.00	50,787,707.00
12040480	Exam(ERC)	100,387,500.00	7,357,204.16	93,030,295.84
12040569	Library fees	30,896,400.00	10,381,778.00	20,514,622.00
12040570	Games fees	10,298,800.00	8,592,578.00	1,706,222.00
12040604	Continuous Assessment	30,896,400.00	10,381,778.00	20,514,622.00
12040619	ID Cards & Badges	10,298,800.00	3,609,478.00	6,689,322.00
12040621	Clubs & Societies fees	5,149,400.00	1,993,483.83	3,155,916.17
12040632	Maintenance	30,896,400.00	10,381,278.00	20,515,122.00
12040633	Utility	15,448,200.00	2,604,983.83	12,843,216.17
12040660	Hoes, cutlasses & brooms	10,298,800.00	3,609,478.00	6,689,322.00
12040663	File Jacket fees	10,298,800.00	4,409,711.33	5,889,088.67
12040667	Practical Materials fees	46,344,600.00	15,609,924.49	30,734,675.51
	TOTAL	439,958,700.00	132,730,497.14	307,228,202.86

The above scenario was reported to the accounting officer for comment response was received and is being treated.

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4.30 COLLEGE OF NURSING, KAFANCHAN, KADUNA STATE

4.30.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of five million, four hundred and eleven thousand, one hundred and seventy four naira (₦5,411,174.00), were observed from eleven (11) economic codes. The amount involved is equivalent to 16.05% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040052	School fees(Tuition)	25,465,422.00	21,929,900.00	3,535,522.00
12040316	Examination fees	2,085,236.00	1,795,250.00	289,986.00
12040424	Hostel fees	2,456,850.00	2,215,500.00	241,350.00
12040426	Result verification fees	576,322.00	444,250.00	132,072.00
12040522	Matriculation fees	467,500.00	283,000.00	184,500.00
12040619	I D Cards & Badges fees	485,916.00	339,000.00	146,916.00
12040632	Student reg. fees	464,475.00	455,250.00	9,225.00
12040630	Uniform fees	1,024,520.00	589,500.00	435,020.00
12040631	Testimonial fees	254,618.00	177,000.00	77,618.00
12070005	Hiring of Conference hall	168,965.00	85,000.00	83,965.00
12090005	Rent on Govt. shops	275,000.00	-	275,000.00
	TOTAL	33,724,824.00	28,313,650.00	5,411,174.00

4.30.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of two hundred and seventy nine thousand, four hundred and thirty one thousand naira, (₦279,431.00), were observed from four (4) economic codes. The amount involved is equivalent to 12.93%, over and above the approved estimated revenue collectable as detailed below:-

For the year ended 31st December, 2019

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040041	Science practical fees	543,255.00	648,000.00	104,745.00
12040279	Caution fees	524,431.00	557,750.00	33,319.00
12040569	Library fees	524,548.00	617,000.00	92,452.00
12040570	Games fees	568,085.00	617,000.00	48,915.00
	TOTAL	2,160,319.00	2,439,750.00	279,431.00

The two(2) scenarios of revenue shortfall and surpluses were reported to the accounting officer for comments, responses were received and are being treated.

4.31 SHEHU IDRIS HEALTH, SCIENCE AND TECHNOLOGY, MAKARFI, KADUNA STATE.

4.31.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of one hundred and thirty million, nine hundred and sixty six thousand, nine hundred and ninety naira (₦130,966,990.00), were observed from twenty (20) economic codes. The amount involved is equivalent to 73.77% of the approved estimated revenue collectable as detailed hereunder:

For the year ended 31st December, 2019

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SHORTFALLS N
12040618	Admission letter fees	900,000.00	697,000.00	203,000.00
12040424	Student Boarding Fees	8,360,000.00	2,012,000.00	6,348,000.00
12040621	Clubs and Societies fees	1,803,500.00	890,500.00	913,000.00
12104028	Consulting Services fees	5,000,000.00	1,346,500.00	3,653,500.00
12040316	Internal & Ext. Adm. Fees	7,747,500.00	2,780,000.00	4,967,500.00
12040570	Games fees	5,165,000.00	1,445,000.00	3,720,000.00
12040619	ID Cards and Badges fees	1,665,000.00	1,135,500.00	529,500.00
12040582	Library fees	5,165,000.00	1,490,000.00	3,675,000.00
12104086	Log Book fees	5,250,000.00	1,785,000.00	3,465,000.00
12040522	Matriculation	2,497,500.00	1,040,000.00	1,457,500.00
12104107	Practical Procedure Booklet	8,750,000.00	2,326,600.00	6,423,400.00
12040426	Result Verification fees	4,162,500.00	1,040,000.00	3,122,500.00
12040622	Student Reg. fees	10,330,000.00	5,175,000.00	5,155,000.00
12040586	Training Booklets	2,497,500.00	1,190,000.00	1,307,500.00
12040630	Uniform fees	9,990,000.00	3,570,000.00	6,420,000.00
12040052	School fees)Tuition)	77,475,000.00	7,946,960.00	69,528,040.00
12040041	Medical Laboratory serv.	5,165,000.00	1,141,450.00	4,023,550.00
12040030	Nat. Health Insur. Scheme	10,330,000.00	4,560,500.00	5,769,500.00
12040019	Standing Order Booklet	275,000.00	58,000.00	217,000.00
12040667	College Practice Area	5,000,000.00	4,931,500.00	68,500.00
	TOTAL	177,528,500.00	46,561,510.00	130,966,990.00

4.31.2 Recurrent Revenue Surplus: Recurrent revenue surplus to the tune of two hundred and seventy thousand, one hundred naira (N270,100.00), was observed from one (1) economic code. The amount involved is equivalent to 41.62 %, over and above the approved estimated revenue collectable as detailed here under:-

For the year ended 31st December, 2019

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
12040515	Statement of results fees	648,900.00	919,000.00	270,100.00
	TOTAL	648,900.00	919,000.00	270,100.00

The above scenarios of revenue shortfalls and surplus were reported to the accounting officer but no comments yet.

4.32. KADUNA STATE COLLEGE OF MIDWIFERY, T/WADA, KADUNA

4.32.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of two million, two hundred and seventy eight thousand, seven hundred and fifty naira, (₦2,278,750.00), were observed from nine (9) economic codes. The amount involved is equivalent to 46.71% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040619	ID Cards and Badges fees	760,000.00	355,000.00	405,000.00
12040522	Matriculation fees	456,000.00	213,000.00	243,000.00
12040570	Games	304,000.00	143,000.00	161,000.00
12040586	Student Hand Book	1,064,000.00	497,000.00	567,000.00
12040618	Admission letter fees	166,500.00	119,000.00	47,500.00
12040626	Practical supervision	456,000.00	324,500.00	131,500.00
12060117	Record of Practical Expenses	456,000.00	380,250.00	75,750.00
12060175	Practical procedures booklet	760,000.00	355,000.00	405,000.00
12070104	Environmental Health Serv.	456,000.00	213,000.00	243,000.00
	TOTAL	4,878,500.00	2,599,750.00	2,278,750.00

For the year ended 31st December, 2019

4.32.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of nine million, seven hundred thousand, five hundred and twenty naira (₦9,700,520.00), were observed from eight (8) economic codes. The amount involved is equivalent to 70.18%, over and above the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040052	School/Tuition fees	9,300,000.00	16,425,020.00	7,125,020.00
12040206	Rural Experience fees	1,000,000.00	1,095,000.00	95,000.00
12040316	Examination fees	350,000.00	365,000.00	15,000.00
12040424	Hostel fees	1,500,000.00	3,630,000.00	2,130,000.00
12040569	Library fees	456,000.00	547,500.00	91,500.00
12040622	Student Registration fees	456,000.00	547,500.00	91,500.00
12040653	Medical Lab Services Fees	760,000.00	912,500.00	152,500.00
	TOTAL	13,822,000.00	23,522,520.00	9,700,520.00

The two (2) scenarios were communicated to the accounting officer for comments, responses were received and are being treated.

**4.33 KADUNA STATE TRAFFIC LAW ENFORCEMENT AUTHORITY,
(KASTLEA)**

4.33.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of one hundred and thirty one million, five hundred and eight thousand, seven hundred naira (₦131,508,700.00), were observed from three (3) economic codes. The amount involved is equivalent to 43.84% of the approved estimated revenue collectable as detailed hereunder:

For the year ended 31st December, 2019

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12050003	Penalties (General)	150,000,000.00	84,245,650.00	65,754,350.00
12050009	Contravention offences	70,000,000.00	48,729,371.00	21,270,629.00
12050025	Penalties on Heavy Duty	<u>80,000,000.00</u>	<u>35,516,279.00</u>	<u>44,483,721.00</u>
	TOTAL	<u>300,000,000.00</u>	<u>168,491,300.00</u>	<u>131,508,700.00</u>

The above scenario was reported to the accounting officer but no comment yet.

4.34 MINISTRY OF SPORTS DEVELOPMENT.

4.34.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of four million, seven hundred and sixty nine thousand, five hundred naira, (₦4,769,500.00), were observed from three (3) economic codes. The amount involved is equivalent to 23.75% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040184	Renewal fees of Association	1,850,000.00	139,500.00	1,710,500.00
12040401	Registration of Artist.	250,000.00	41,000.00	209,000.00
12070069	Hiring of Facilities	<u>18,000,000.00</u>	<u>15,150,000.00</u>	<u>2,850,000.00</u>
	TOTAL	<u>20,100,000.00</u>	<u>15,330,500.00</u>	<u>4,769,500.00</u>

4.34.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of three million, four hundred and thirty thousand, five hundred naira (₦3,430,500.00), were observed from three (3) economic codes.

For the year ended 31st December, 2019

The amount involved is equivalent to 107.20%, over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040183	Registration of Associations	1,500,000.00	2,314,000.00	814,000.00
12070051	Stadium charges	1,200,000.00	3,641,500.00	2,441,500.00
12070089	Cultural Troupes (Bazube)	500,000.00	675,000.00	175,000.00
	TOTAL	3,200,000.00	6,630,500.00	3,430,500.00

The two (2) scenarios were reported to the accounting officer but no comments yet.

4.35 BARAU DIKKO TEACHING HOSPITAL, KADUNA

4.35.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of seventy million, seven hundred and thirty six thousand, nine hundred and sixty nine naira, sixty six kobo (₦70,736,969.66), were observed from nine (9) economic codes. The amount involved is equivalent to 37.15% of the approved estimated revenue collectable as detailed hereunder:-

For the year ended 31st December, 2019

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SHORT FALLS N
12040043	Birth & Death Reg.	402,000.00	378,200.00	23,800.00
12040310	Drugs & Dressing Mgt	143,802,810.36	82,997,939.80	60,804,870.56
12040311	Mortuary/ stores fees	2,161,060.00	2,126,500.00	34,560.00
12040317	NHIS	8,746,875.03	3,506,885.93	5,239,989.10
12040495	Physiotherapy	5,595,740.00	5,349,750.00	245,990.00
12040496	Ear, Nose & Throat	747,600.00	377,500.00	370,100.00
12040607	Dialysis	6,055,320.00	3,176,000.00	2,879,320.00
12060171	Eye clinic fees	11,633,760.00	10,830,000.00	803,760.00
12060172	In patient cards	11,248,080.00	10,913,500.00	334,580.00
	TOTAL	190,393,245.39	119,656,275.73	70,736,969.66

4.35.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of seventy three million, four hundred and ninety two thousand, one hundred and ninety naira, fifty six kobo (₦73,492,190.56), were observed from four (4) economic codes. The amount involved is equivalent to 91.84%, over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SURPLUSES N
12040041	Science Practical Fees	54,586,553.68	110,847,379.37	56,260,825.69
12040431	X-Ray Services fees	9,075,540.00	23,688,800.00	14,613,260.00
12040431	Dental Charges	133,200.00	1,602,200.00	1,469,000.00
12040579	Theatre Services fees	16,229,395.13	17,378,500.00	1,149,104.87
	TOTAL	80,024,688.81	153,516,879.37	73,492,190.56

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The two (2) scenarios were reported to the accounting officer for comments, responses were received and are being treated.

4.36 CAPITAL SCHOOL, KADUNA

4.36.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of thirty million, eight hundred and forty three thousand, five hundred and fifty naira, (₦30,843,550.00), were observed from twelve(12) economic codes. The amount involved is equivalent to 56.71% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT FALLS
		₦	₦	₦
12040040	Medical fees	739,000.00	327,300.00	411,700.00
12040041	Science Practical fees	3,485,250.00	1,633,250.00	1,852,000.00
12040052	Tuition fees	43,923,750.00	18,858,650.00	25,065,100.00
12040058	Stamp Duty	554,250.00	234,100.00	320,150.00
12040274	Registration fees(General)	739,000.00	291,000.00	448,000.00
12040279	Caution fees	739,000.00	310,900.00	428,100.00
12040318	Exams fees	1,662,750.00	720,200.00	942,550.00
12040570	Games fees	739,000.00	327,300.00	411,700.00
12040600	Interview fees	150,000.00	65,000.00	85,000.00
12040621	Club/Societies fees	554,250.00	275,950.00	278,300.00
12040627	Prospectus	955,000.00	449,000.00	506,000.00
12080003	Rent on Govt. property(shops)	150,000.00	55,050.00	94,950.00
	TOTAL	54,391,250.00	23,547,700.00	30,843,550.00

The above scenario was reported to the accounting officer for comment, response was received and is being treated.

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4.37 BAREWA COLLEGE, ZARIA

4.37.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of seven million, six hundred and ninety one thousand, six hundred naira, (~~₦~~7,691,600.00), were observed from nine (9) economic codes. The amount involved is equivalent to 36.17% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12020469	Boarding fees	19,425,000.00	12,565,000.00	6,860,000.00
12040604	Clubs and Societies fees	46,250.00	-	46,250.00
12040604	Continuous Assessment fees	277,500.00	179,400.00	98,100.00
12020541	Maintenance	277,500.00	179,500.00	98,000.00
12020545	Medication fees	277,500.00	179,400.00	98,100.00
12020593	Science Practical fees	416,250.00	269,250.00	147,000.00
12020614	Stamp Duty fees	138,750.00	-	138,750.00
12020569	Library fees	261,900.00	179,400.00	82,500.00
12020633	Utilities fees	138,750.00	15,850.00	122,900.00
	TOTAL	21,259,400.00	13,567,800.00	7,691,600.00

4.37.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of one hundred and forty three thousand, six hundred naira, (~~₦~~143,600.00), were observed from four (4) economic codes. The amount involved is equivalent to 87.61%, over and above the approved estimated revenue collectable as shown below:-

For the year ended 31st December, 2019

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12020517	Games fees	92,500.00	179,500.00	87,000.00
12020619	ID Cards & Badges fees	23,800.00	64,000.00	40,200.00
12040633	File Jacket fees	23,800.00	31,900.00	8,100.00
12040660	Hoe, cutlass & Brooms fees	<u>23,800.00</u>	<u>32,100.00</u>	<u>8,300.00</u>
	TOTAL	<u>163,900.00</u>	<u>307,500.00</u>	<u>143,600.00</u>

The two (2) scenarios were communicated to the accounting officer for comments, responses were received and are being treated.

4.38 ALHUDA-HUDA COLLEGE, ZARIA

4.38.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of one million, six hundred and eighty six thousand, three hundred naira, (₦1,686,300.00), were observed from Eleven (11) economic codes. The amount involved is equivalent to 30.29% of the approved estimated revenue collectable as detailed hereunder:-

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ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12020463	Boarding fees	2,793,000.00	2,562,000.00	231,000.00
12020498	Games fees	322,500.00	177,700.00	144,800.00
12040040	Medical fees	322,500.00	177,700.00	144,800.00
12040604	Continuous Assessment fees	322,500.00	65,800.00	256,700.00
12040621	Clubs & Societies fees	33,400.00	32,900.00	500.00
12040619	ID Card & Badges	322,500.00	65,800.00	256,700.00
1202369	Science practical fees	483,750.00	266,350.00	217,400.00
120682	Maintenance fees	322,500.00	177,700.00	1,251,900.00
12040569	Library fees	322,500.00	177,700.00	2,272,800.00
12040633	Utility fees	161,250.00	88,850.00	72,400.00
12040058	Stamp Duty	161,250.00	88,850.00	72,400.00
	TOTAL	5,567,650.00	3,881,350.00	1,686,300.00

4.38.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of sixty four thousand, eight hundred naira (₦64,800.00), were observed from two (2) economic codes. The amount involved is equivalent to 97.01%, over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040663	File Jacket fees	33,400.00	65,800.00	32,400.00
12040660	Hoe, Cutlasses & Broom	33,400.00	65,800.00	32,400.00
	TOTAL	66,800.00	131,600.00	64,800.00

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The two (2) scenarios were reported to the accounting officer for comments, responses were received and are being treated.

4.39 SCIENCE SECONDARY SCHOOL KUFENA, ZARIA

4.39.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of five million, four hundred and seventy two thousand, two hundred naira, (~~₦~~5,472,200.00), were observed from nine (9) economic codes. The amount involved is equivalent to 44.10% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040040	Maintenance fees	156,000.00	91,800.00	64,200.00
12040038	Utility fees	78,000.00	27,700.00	50,300.00
12040532	Library fees	156,000.00	91,500.00	64,500.00
12040569	Boarding fees	10,920,000.00	6,426,000.00	4,494,000.00
12040380	Games fees	225,900.00	50,400.00	175,500.00
12040619	Medical fees	156,000.00	133,250.00	22,750.00
12040604	Continuous Assessment fees	560,000.00	91,800.00	468,200.00
12040621	Clubs & Societies fees	78,000.00	18,800.00	59,200.00
12040663	Stamp Duty	78,000.00	4,450.00	73,550.00
	TOTAL	12,407,900.00	6,935,700.00	5,472,200.00

4.39.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of sixty three thousand, three hundred and fifty naira (~~₦~~63,350.00), were observed from three (3) economic codes. The amount involved is equivalent to 58.66%, over and above the approved estimated revenue collectable as shown below:-

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ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION	ACTUAL COLLECTION	SURPLUSES
		₦	₦	₦
12040041	Practical fees	78,000.00	124,350.00	46,350.00
12040619	ID Cards & Badges fees	15,000.00	18,800.00	3,800.00
12040660	Hoe, Cutlasses & Broom	15,000.00	28,200.00	13,200.00
	TOTAL	108,000.00	171,350.00	63,350.00

The two (2) scenarios were reported to the accounting officer for comments, responses were received and are being treated.

4.40 SARDAUNA MEMORIAL COLLEGE (SMC), KADUNA

4.40.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of five hundred and sixty four thousand, six hundred and fifty naira, (₦564,650.00), were observed from six (6) economic codes. The amount involved is equivalent to 59.72% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT FALLS
		₦	₦	₦
12040040	Medical fees	171,900.00	69,800.00	102,100.00
12040041	Science Practical fees	257,850.00	99,000.00	158,850.00
12040058	Stamp Duty fees	85,950.00	40,600.00	45,350.00
12040604	Continuous Assessment fees	171,900.00	66,700.00	105,200.00
12040632	Maintenance fees	171,900.00	69,800.00	102,100.00
12040633	Utility fees	85,950.00	34,900.00	51,050.00
	TOTAL	945,450.00	380,800.00	564,650.00

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4.40.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of fifty six thousand, six hundred and fifty naira (₦56,650.00), were observed from five (5) economic codes. The amount involved is equivalent to 50.35%, over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION	ACTUAL COLLECTION	SURPLUSES
		₦	₦	₦
12040660	Hoe, Cutlass & Broom fees	25,000.00	36,900.00	11,900.00
12020458	Games fees	25,000.00	36,900.00	11,900.00
12040619	ID Card & Badges fees	25,000.00	36,900.00	11,900.00
12040621	Club & Society fees	12,500.00	21,550.00	9,050.00
12040663	File Jacket fees	25,000.00	36,900.00	11,900.00
	TOTAL	112,500.00	169,150.00	56,650.00

The two (2) scenarios were reported to the accounting officer but no comments yet.

4.41 GOVERNMENT COLLEGE, KAGORO

4.41.1 Recurrent Revenue Shortfalls: Recurrent Revenue shortfalls to the tune of three million, nine hundred and thirty three thousand, four hundred and thirty naira (₦3,933,430.00), were observed from ten (10) economic codes. The amount involved is equivalent to 39.04% of the approved estimated revenue collectable as detailed hereunder:

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ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040632	Maintenance fees	130,000.00	78,000.00	52,000.00
12040604	Continuous Assessment Fees	130,000.00	78,000.00	52,000.00
12040041	Science practical fees	195,000.00	118,500.00	76,500.00
12040633	Utility fees	65,000.00	39,000.00	26,000.00
12040569	Library fees	130,000.00	85,000.00	45,000.00
12040532	Students Boarding fees	9,100,000.00	5,523,000.00	3,577,000.00
12040570	Games fees	65,000.00	51,200.00	13,800.00
12040569	Medical fees	130,000.00	90,400.00	39,600.00
12040621	Clubs & Societies	65,000.00	42,060.00	22,940.00
12040058	Stamp Duty fees	<u>65,000.00</u>	<u>36,410.00</u>	<u>28,590.00</u>
	TOTAL	<u>10,075,000.00</u>	<u>6,141,570.00</u>	<u>3,933,430.00</u>

4- 41.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of thirty nine thousand, three hundred naira (₦39,300.00), were observed from three (3) economic codes. The amount involved is equivalent to 65.50%, over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040619	ID Cards and Badges	20,000.00	33,100.00	13,100.00
12040663	File Jacket fees	20,000.00	33,100.00	13,100.00
12040660	Hoes, Cutlasses & Brooms fees	<u>20,000.00</u>	<u>33,100.00</u>	<u>13,100.00</u>
	TOTAL	<u>60,000.00</u>	<u>99,300.00</u>	<u>39,300.00</u>

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The two (2) scenarios were reported to the accounting officer for comments, responses were received and are being treated.

4.42. QUEEN AMINA COLLGE, KADUNA (QACK)

4.42.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of ten million, ninety eight thousand naira,(~~₦~~10,098,000.00), were observed from thirteen (13) economic codes. The amount involved is equivalent to 38.46% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040523	Boarding fees	23,730,000.00	16,002,000.00	7,728,000.00
12040570	Games fees	37,000.00	-	37,000.00
12040540	Medical fees	339,000.00	-	339,000.00
12040604	Continuous Assessment fees	339,000.00	-	339,000.00
12040621	Club/Societies fees	18,500.00	-	18,500.00
12040619	ID Cards and Badges fees	37,000.00	-	37,000.00
12040041	Science Practical fees	508,500.00	-	508,500.00
12040632	Maintenance fees	339,000.00	-	339,000.00
12040569	Examination Library fees	339,000.00	-	339,000.00
12040663	File Jacket fees	37,000.00	-	37,000.00
12040660	Hoes, Cutlasses & Brooms fees	37,000.00	-	37,000.00
12040633	Utility fees	169500	-	169,500.00
12040058	Stamp duty	169500	-	169,500.00
	TOTAL	26,100,000.00	16,002,000.00	10,098,000.00

The scenario was reported to the accounting officer but no comment yet.

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4.43. GOVERNMENT SECONDARY SCHOOL, FADAN KAJE

4.43.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of three million, two hundred and seventeen thousand, three hundred and fifty naira, (₦3,217,350.00), were observed from thirteen (13) economic codes. The amount involved is equivalent to 52.50% of the approved estimated revenue collectable as detailed hereunder

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040523	Boarding fees	5,544,000.00	2,617,500.00	2,926,500.00
12040540	Medical fees	79,200.00	37,100.00	42,100.00
12040570	Games fees	36,600.00	14,750.00	21,850.00
12040604	Continuous Assessment fees	72,000.00	39,300.00	32,700.00
12040621	Club/Societies fees	36,000.00	19,300.00	16,700.00
12040041	Science Practical fees	108,000.00	49,650.00	58,350.00
12040632	Maintenance fees	72,000.00	37,100.00	34,900.00
12040569	Library fees	72,000.00	37,600.00	34,400.00
12040619	ID Cards and Badges fees	16,000.00	4,600.00	11,400.00
12040663	File Jacket fees	8,000.00	4,500.00	3,500.00
12040660	Hoes, Cutlasses & Brooms fees	12,000.00	7,200.00	4,800.00
12040633	Utility fees	36,000.00	20,725.00	15,275.00
12040058	Stamp duty	36,000.00	21,125.00	14,875.00
	TOTAL	6,127,800.00	2,910,450.00	3,217,350.00

The scenario was reported to the accounting officer for comment, response was received and is being treated.

4.44 RIMI COLLEGE, KADUNA

4.44.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of eight hundred and forty one thousand, eight hundred naira, (₦841,800.00), were observed from eight (8) economic codes.

For the year ended 31st December, 2019

The amount involved is equivalent to 59.23% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040040	Medical fees	204,000.00	83,300.00	120,700.00
12040041	Science Practical fees	306,000.00	124,950.00	181,050.00
12040038	Stamp duty	102,000.00	41,650.00	60,350.00
12040569	Library fees	204,000.00	83,300.00	120,700.00
12040604	Continuous Assessment fees	204,000.00	83,300.00	120,700.00
12040619	ID Cards and Badges fees	95,000.00	38,400.00	56,600.00
12040632	Maintenance fees	204,000.00	82,000.00	122,000.00
12040633	Utility fees	<u>102,000.00</u>	<u>42,300.00</u>	<u>59,700.00</u>
	TOTAL	<u>1,421,000.00</u>	<u>579,200.00</u>	<u>841,800.00</u>

4-44.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of forty thousand, five hundred and fifty naira, (₦40,550.00), were observed from four (4) economic codes. The amount involved is equivalent to 42.92%, over and above the approved estimated revenue collectable as shown below:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040570	Games fees	27,000.00	38,400.00	11,400.00
12040621	Club/Societies fees	13,500.00	19,200.00	5,700.00
12040660	Hoes, Cutlasses & Brooms fees	27,000.00	39,050.00	12,050.00
12040663	File Jacket fees	<u>27,000.00</u>	<u>38,400.00</u>	<u>11,400.00</u>
	TOTAL	<u>94,500.00</u>	<u>135,050.00</u>	<u>40,550.00</u>

For the year ended 31st December, 2019

The two (2) scenarios were reported to the accounting officer comments were received and are being treated.

4.45 GOVERNMENT GIRLS COLLEGE, ZONKWA

4.45.1 Recurrent Revenue Shortfall: Recurrent revenue shortfall to the tune of six million, six hundred and ninety one thousand naira, (N6,691,000.00), was observed from one(1) economic code. The amount involved is equivalent to 70.65% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALL ₦
12040302	Feeding fees	9,471,000.00	2,780,000.00	6,691,000.00
	TOTAL	9,471,000.00	2,780,000.00	6,691,000.00

The above scenario was reported to the accounting officer for comment, response was received and is being treated.

4.46 GOVERNMENT SECONDARY SCHOOL, KAGORO

4.46.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of nine hundred and thirty two thousand, six hundred and fifty naira, (N932,650.0), were observed from twelve (12) economic codes. The amount involved is equivalent to 56.14% of the approved estimated revenue collectable as detailed hereunder:-

For the year ended 31st December, 2019

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040040	Medical fees	213,600.00	99,250.00	114,350.00
12040041	Science Practical fees	320,400.00	163,800.00	156,600.00
12040058	Stamp Duty fees	45,500.00	13,300.00	32,200.00
12040316	Examination charges	213,600.00	99,250.00	114,350.00
12040569	Library fees	213,600.00	93,700.00	119,900.00
12040570	Games fees	213,600.00	99,250.00	114,350.00
12040604	Continuous Assessment fees	213,600.00	93,700.00	119,900.00
12040619	ID Cards and Badges	45,500.00	13,300.00	32,200.00
12040621	Clubs and Societies	45,500.00	13,300.00	32,200.00
12040633	Utility fees	45,500.00	13,300.00	32,200.00
12040660	Hoe, Cutlass & Broom fees	45,500.00	13,300.00	32,200.00
12040663	File Jacket fees	<u>45,500.00</u>	<u>13,300.00</u>	<u>32,200.00</u>
	TOTAL	<u>1,661,400.00</u>	<u>728,750.00</u>	<u>932,650.00</u>

The scenario was reported to the accounting officer for comment, response was received and is being treated.

4.47 GOVERNMENT SCIENCE SECONDARY SCHOOL, IKARA

4.47.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of five million, ninety three thousand, nine hundred and fifty naira (₦5,093,950.00), were observed from fourteen (14) economic codes. The amount involved is equivalent to 57.33% of the approved estimated revenue collectable as detailed hereunder:-

For the year ended 31st December, 2019

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040465	Boarding fees	7,980,000.00	3,409,000.00	4,571,000.00
12000476	Clubs and Societies fees	57,000.00	18,500.00	38,500.00
1220481	Continuous Assessment fees	114,000.00	48,700.00	65,300.00
1202098	Games fees	114,000.00	24,000.00	90,000.00
12020603	ID cards fees	12,500.00	10,100.00	2,400.00
12020408	Library fees	114,000.00	47,750.00	66,250.00
12020667	Maintenance fees	114,000.00	48,700.00	65,300.00
12020369	Science Practical fees	114,000.00	66,600.00	47,400.00
12020416	Utility fees	57,000.00	24,400.00	32,600.00
12020058	Stamp Duty	57,000.00	24,400.00	32,600.00
12150010	File Jackets fees	12,500.00	10,100.00	2,400.00
12150009	Hoes, Cutlasses & Brooms	12,500.00	10,100.00	2,400.00
12040540	Medical fees	114,000.00	45,600.00	68,400.00
12040667	Science Practical fees	12,500.00	3,100.00	9,400.00
	TOTAL	8,885,000.00	3,791,050.00	5,093,950.00

The above scenario of revenue shortfalls was reported to the accounting officer but no comment yet.

4.48 GOVERNMENT SCIENCE SECONDARY SCHOOL, B/GWARI

4.48.1 Recurrent Revenue Shortfalls: Recurrent revenue shortfalls to the tune of six million, five hundred and thirty one thousand, one hundred and fifty naira (₦6,531,150.00), were observed from eleven(11) economic codes. The amount involved is equivalent to 70.57% of the approved estimated revenue collectable as detailed hereunder:-

For the year ended 31st December, 2019

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040540	Medical fees	120,000.00	35,200.00	84,800.00
12040041	Science Practical fees	180,000.00	51,050.00	128,950.00
12040058	Stamp duty	60,000.00	17,600.00	42,400.00
12040532	Boarding fees	8,400,000.00	2,464,000.00	5,936,000.00
12040569	Library fees	120,000.00	34,350.00	85,650.00
12040570	Games fees	40,000.00	30,500.00	9,500.00
12040604	Continuous Assessment fees	120,000.00	24,000.00	96,000.00
12040619	ID Cards and Badges fees	15,000.00	11,400.00	3,600.00
12040621	Club/Societies fees	20,000.00	6,100.00	13,900.00
12040632	Maintenance fees	120,000.00	31,200.00	88,800.00
12040633	Utility fees	60,000.00	18,450.00	41,550.00
	TOTAL	9,255,000.00	2,723,850.00	6,531,150.00

4.48.2 Recurrent Revenue Surpluses: Recurrent revenue surpluses to the tune of eight thousand, two hundred naira (₦8,200.00), were observed from two (2) economic codes. The amount involved is equivalent to 27.33%, over and above the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040660	Hoes, Cutlasses & Brooms fees	15,000.00	15,600.00	600.00
12040663	File Jacket fees	15,000.00	22,600.00	7,600.00
	TOTAL	30,000.00	38,200.00	8,200.00

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The two (2) scenarios were reported to the accounting officer but no comments yet.

5.0 STATEMENT OF OPERATING ASSETS AND LIABILITIES.

5.1 Introduction: The abridged information contained in this section of the report, especially in respect of Statements 1-3, are extracts from the Accountant-General's audited financial statements and accounts, which contain the detailed schedules of revenue and expenditure as well as the accompanying notes. Both should be read side by side.

5.2 Financial Performance: The closing balance for the period of sixty eight billion, two hundred and seventy eight million, forty six thousand naira, (N68,278,046,000.00), as at 31st December, 2019, was arrived at, as follows:-

For the year ended 31st December, 2019

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	2019
	(₦000)
Add: Non-Exchange Transaction	129,580,780
Exchange Transactions	<u>33,047,540</u>
Total Revenue	<u>162,628,320</u>
Less: Expenses	
Consulting and Professional Services.	1,439,982
Employee Benefits	42,864,633
Fuel and lubricants	505,389
Grants and Contributions	1,793,459
Insurance	79,601
Materials and Supplies	9,883,948
General Expenses	6,646,209
Other Services	895,445
Repairs and Maintenance	2,733,344
Security and Safety	6,131,625
Social Benefits	870,603
Training and Human Capital Development.	3,081,286
Travel and Transport	1,994,017
Utilities	684,942
Waste Management and Disposal	1,278,474
Depreciation & Amortization	<u>10,340,586</u>
Total	<u>91,223,543</u>
Excess of Income over exp. b/4 interest	71,404,778
Interest Expenses	(3,126,732)
Surplus for the period	68,278,046

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5.3 Statement of Financial Position: Government statement of operating Assets and liabilities for the year ended 31st December, 2019, was arrived, as at follows:

	2019
	(N000)
Assets	
Current Assets	
Inventory	1,580,536
Receivables	42,678,092
Reimbursement from the PGA	17,830,000
Cash and Cash Equivalent	9,953,385
Prepayment	466,190
TOTAL CURRENT ASSETS	72,508,203
NON CURRENT ASSETS	
Property plant and equipment's	438,414,871
Investment property	1,905,966
Biological Assets	16,984,518
Intangible Assets	672,238
Available for sale financial Assets	7,360,400
TOTAL NON CURRENT ASSETS	465,337,993
TOTAL ASSETS	537,846,196
LIABILITIES	
CURRENT LIABILITIES	
Liabilities and Accruals	18,678,064
Provisions	2,820,645
Financial Liabilities	723,306
TOTAL CURRENT LIABILITIES	22,222,015
NON CURRENT LAIBILITIES	
Financial Liabilities	200,888,700
Employee Benefits	131,546,976
TOTAL NON CURRENT LIABILITIES	332,435,676
TOTAL LIABILITIES	354,657,691

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NET ASSETS /EQUITY **183,188,508**

NET ASSETS EQUITY

Accumulated Surpluses 179,356,040

Available for Sales reserves 3,832,468

NET ASSETS/EQUITY **183,188,508**

5.4 Statements of Changes in Equity/Net Assets: Closing balance of one hundred and eighty three billion, one hundred and eighty eight million, five hundred and eight thousand naira (₦183,188,508,000.00) as at year ended, 31st December, 2019, was arrived, at as follows:

DESCRIPTION	ACCUMULATED SURPLUSES (₦000)	AVAILABLE FOR SALE RESERVED (₦000)	TOTAL (₦000)
Opening Balance	111,777,995	3,913,230	115,691,225
Surplus for the period	68,278,046		68,278,046
Fair value change in Financial Assets	-	(80,762)	(80,762)
Net increase in transitional adjustment	(700,000)	-	(700,000)
Closing Balance	<u>179,356,040</u>	<u>3,832,468</u>	<u>183,188,508</u>

5.5 Cash and Cash Equivalent: The total cash and cash equivalent balance of nine billion, nine hundred and fifty three million, three hundred and eighty five thousand naira, (₦9,953,385,000), as presented in the Accountant-General's annual report comprises of opening balance of one billion, nine hundred million, four hundred and nine thousand naira (₦1,900,409,000.00) as at 1st January, 2019 and net changes in cash and cash equivalent surplus of eight billion, fifty two million, nine hundred

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and seventy sixthousand naira (₦8,052,976,000.00) as at, 31st December, 2019. See pg 12.

5.6 Audit of Parastatals: During the year of this report, the numbers of Parastatals have increased to sixty eight(68). The position as regards their statutory Audit in compliance with Section 125(3) of the Constitution of the Federal Republic of Nigeria 1999, as (amended), remains generally impressive. The details are as shown below:

SN.	NAME OF PARASTATALS	REMARKS
1	GOVERNMENT SECONDARY SCHOOL, KAGORO.	AUDIT CONCLUDED
2	KADUNA STATE WATER CORPORATION	AUDIT CONCLUDED
3	KADUNA STATE INTERNAL REVENUE SERVICE	AUDIT CONCLUDED
4	ALHUDA-HUDA COLLEGE, ZARIA	AUDIT IN PROGRESS
5	BAREWA COLLEGE, ZARIA	AUDIT CONCLUDED
6	KAD STATE UNVERSITY (KASU)	AUDIT CONCLUDED
7	NUHU BAMALLI POLYTECHNIC	AUDIT CONCLUDED
8	KADUNA STATE COLLEGE OF EDUCATION	AUDIT CONCLUDED
9	SHEHU IDRIS SCHOOL OF HEALTH SCEINCE & TECHNOLOGY	AUDIT CONCLUDED
10	KADUNA STATE LOCAL GOVERNMENT SERVICE COMMISSION	AUDIT CONCLUDED
11	KADUNA STATE COLLEGE OF NURSING & MIDWIFERY, KAF	AUDIT CONCLUDED
12	KADUNA STATE URBAN & REGIONAL PLANNING DEVELOPMENT AUTHORITY (KASUPDA)	AUDIT CONCLUDED
13	KADUNASTATE MUSLIM PILGRIMS WELFARE BOARD	AUDIT CONCLUDED
14	KADUNA STATE CHRISTIAN PILGRIMS WELFARE BOARD	AUDIT CONCLUDED
15	KADUNA STATE INDEPENDANT ELECTORAL COMMISSION	AUDIT CONCLUDED
16	KADUNA GEOGRAPHICAL INFORMATION SYSTEM (KADGIS)	AUDIT CONCLUDED
17	KAD. STATE MEDIA CORPORATION (KSMC)	AUDIT CONCLUDED
18	KAD. POWER SUPPLY COMPANY (KAPSCO)	AUDIT CONCLUDED

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SN.	NAME OF PARASTATALS	REMARKS
19	IND. & MICRO CREDIT MGT. BOARD	AUDIT CONCLUDED
20	STATE EMERGENCY MGT. AGENCY (SEMA)	AUDIT CONCLUDED
21	KAD. STATE PUBLIC PROCUREMENT AUTHORITY	AUDIT CONCLUDED
22	KAD STATE AIDS CONTROL AGENCY (KADSACA)	AUDIT CONCLUDED
23	BUREAU OF STATE PENSION	AUDIT IN PROGRESS
24	KAD. STATE PUBLIC SERVICE INSTITUTE (KAPSI)	AUDIT IN PROGRESS
25	KAD. AGRICULTURAL DEV. AUTHORITY (KADA)	AUDIT CONCLUDED
26	KAD. STATE FOREST MGT. AGENCY	AUDIT CONCLUDED
27	KAD. ENVIRONMENTAL PROTECTION AGENCY	AUDIT CONCLUDED
28	KAD. STATE ROADS AGENCY (KADRA)	AUDIT CONCLUDED
29	KAD. STATE TRAFFIC . LAWS ENF. AGENCY(KASTELEA)	AUDIT CONCLUDED
30	BUREAU OF STATISTICS	AUDIT CONCLUDED
31	RURAL WATER SUPPLY & SANITAION AGENCY (RUWASSA)	AUDIT IN PROGRESS
32	REHABILITATION BOARD	AUDIT CONCLUDED
33	STATE UNIVERSAL BASIC EDUCATION (SUBEB)	AUDIT CONCLUDED
34	LIBRARY BOARD	AUDIT IN PROGRESS
35	AGENCY FOR MASS LITERACY	AUDIT CONCLUDED
36	KADUNA CAPITAL SCHOOL	AUDIT CONCLUDED
37	SARDAUNA MEMORIAL COLLEGE	AUDIT CONCLUDED
38	GOVERNMENT COLLEGE KADUNA	AUDIT CONCLUDED
39	QUEENAMINA COLLEGE	AUDIT CONCLUDED
40	GOVERNMENT SECONDARY SCHOOL, F/KAJE	AUDIT CONCLUDED
41	RIMI COLLEGE KADUNA	AUDIT CONCLUDED
42	GOVT SEC. SCH., ZONKWA	AUDIT CONCLUDED
43	TEACHERS SERVICE BOARD	AUDIT CONCLUDED
44	KAD. STATE SCHORLASHIP BOARD	AUDIT CONCLUDED
45	QUALITY ASSURANCE BOARD	AUDIT CONCLUDED
46	PRIMARY HEALTH CARE DEV. AGENCY	AUDIT CONCLUDED
47	KAD STATE DRUGS & MED. SUPPLIES AGENCY	AUDIT CONCLUDED
48	COLLEGE OF MIDWIFERY T/WADA	AUDIT CONCLUDED
49	BARAU DIKKO TEACHING HOSPITAL	AUDIT IN PROGRESS
50	KAD. STATE DEV. & PROPERTY COM. (KSDPC)	AUDIT IN PROGRESS

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51	KAD. STATE TRANSPORT AUTHORITY (KSTA)	AUDIT CONCLUDED
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SN.	NAME OF PARASTATALS	REMARKS
52	KAD. STATE MARKET DEV. CO. LTD	AUDIT CONCLUDED
53	KAD. INV. & FINANCE CO. (KIFC)	AUDIT IN PROGRESS
54	KAD. STATE WATER SERVICES REG. COMMISSION	AUDIT CONCLUDED
55	KAD. STATE FACILITY MGT AGENCY (KADFAMA)	AUDIT CONCLUDED
56	KADUNA STATE PLANNING & BUDGET COMMISSION	AUDIT IN PROGRESS
57	KADUNA STATE PEACE COMMISSION	AUDIT CONCLUDED
58	KAD STATE INVESTMENT PROMOTION AGENCY (KADIPA)	AUDIT IN PROGRESS
59	KADUNA STATE WATER SERVICE REGULATION COMMISSION	AUDIT IN PROGRESS
60	KADUNA STATE BUREUA OF SUBSTANCE ABUSE PREVENTION & TREATMENT	AUDIT IN PROGRESS
61	KADUNA STATE FISCAL RESPONSIBILITY COMMISSION	AUDIT IN PROGRESS
62	KADUNA STATE LIVESTOCK REGULATORY AUTHORITY	AUDIT IN PROGRESS
63	KADUNA STATE RESIDENT REGISTRATION AGENCY	AUDIT IN PROGRESS
64	KADUNA STATE MORTGAGE FORCLURES	AUDIT IN PROGRESS
65	KADUNA STATE HEALTH CONTRIBUTORY MANAGEMENT AUTHORITY	AUDIT IN PROGRESS
66	KADUNA STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	AUDIT IN PROGRESS
67	KADUNA STATE TRANSPORT REGULATORY	AUDIT IN PROGRESS
68	KADUNA STATE BUREAU OF PUBLIC SERVICE REFORMS	AUDIT IN PROGRESS

Delay in settling arrears of Audit fees by some Parastatals as highlighted in previous Auditor-General's reports was still evident, this greatly contributed in delaying the release of Audited Financial Statements and Reports by External Auditors.

Non conclusion of most Audit of Parastatals of the year under review was partially due to political activities of Chief Executives of the Parastatals.

Government is again reminded of the need for settlement of Audit fees by making adequate budgetary provision to cover both arrears and current year Audit fees.

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For many years, it has been observed that, the non existence of boards in some of the Parastatals is hampering their smooth operations.

The importance of appointing board members to Parastatals cannot be over emphasised as vital decision making on policy matters and supervision affecting the Parastatals can only be made by members (Board) as demanded by the law establishing most of the Parastatals.

The summary of Audit of Parastatals for the period of 2014 to 2019 is presented hereunder:

SUMMARY OF AUDIT OF PARASTATALS

YEAR	PARASTATALS	ACCOUNTS AUDITED AND FINALIZED	OUTSTANDING AUDIT AT THE END OF EACH YEAR
2015	55	33	22
2016	63	42	21
2017	64	47	17
2018	58	6	52
2019	68	8	60

6.0 CONCLUSION

6.1 Staff: The staff strength remains	77
- Management cadre	31
- Middle cadre	45
- Junior cadre	01
TOTAL	<u>77</u>

Six (6) staff were promoted to various positions while six (6) also were sent on various local courses.

For the year ended 31st December, 2019

7.0 Acknowledgement: Like in the previous years, the office again enjoyed maximum co-operation from all Chief Executives and Accounting officers of Ministries/Extra-Ministerial Departments. I wish to express my profound appreciation to all of them. The Ministry of Finance, through the Office of the Accountant-General, gave me full co-operation especially during the process of producing this report; I wish to particularly thank them for this. I wish to emphasize to all Accounting Officers on the need to look into all the observations highlighted in this report in respect of their MDAs with a view to making appropriate corrections and safeguarding against future occurrence(s).

The esprit-de corps exhibited by the staff of the Office of the Auditor-General is very much recognized and appreciated.

I wish to thank His Excellency, the Governor of Kaduna State, Malam Nasiru Ahmed El-Rufai (OFR) and of course, members of the Kaduna State House of Assembly whose keen interest in accountability, since the inception of this Administration, continued to be exemplary. Consequently, they rendered all the support needed by this office in the discharge of all its constitutional duties. I would equally like to assure the Governor, Malam Nasir Ahmed El-Rufa'i and the Honourable House of Assembly of the preparedness of the office of the state Auditor-General to discharge its constitutional responsibilities as long as Ministry of Finance and other MDAs perform their expected roles promptly.



BOSSAN TIMOTHY AVONG ,
Auditor-General,
Kaduna State.

For the year ended 31st December, 2019

AUDIT CERTIFICATE:

In compliance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999, I have examined the Accounts and Financial Statements of Kaduna State Government of Nigeria, for the year ended, 31st December, 2019, which has been prepared on the basis of the significant accounting policies as prescribed in the Public Finances (Control and Management) Law (No. 6) of Kaduna State, 2016.

Auditor-General's responsibility: My responsibility is to express an opinion on these financial statements, based on the audit conducted in accordance with the auditing requirements as specified in the Audit Law (No.23) of Kaduna State of Nigeria, 2018 and in accordance with the National Auditing Standards for Public Sector Accounts in Nigeria. These standards require that we comply with ethical requirements, plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement(s).

Opinion: In the discharge of my responsibility as required by Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999, some Projects and Programmes were verified in the concept of Performance Audit.

In my opinion, projects and programmes executed were satisfactory in consideration of funds employed. Furthermore, the Financial Statements and related schedules give a true and fair view of the state of affairs of Kaduna State Government as at 31st December, 2019. The Financial Statements are hereby certified, subject to the observations and comments contained in this report.



For the year ended 31st December, 2019

RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statement have been prepared in accordance with the international Public Sector Accounting Standards(IPSAS) as issued by the international Public Sector Accounting Standards Board(IPASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes tothe Financial Statements, the year 2019 Financial Statements is one year beyond the three years transitional relief period of IPSAS 33 (First Time Adoption of Accrual Basis IPSAS) but due to the inconclusive valuation of legacy assets, certain transitional exemptions still apply.

As the Accountant-General, and the State's Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of General supervision of accounts and the preparation of accrual Basis, IPSAS Financial Statements.

To fulfil these responsibilities, I am to ensure that proper accounting records are maintained, applicable International Public Sector Accounting Standards are applied: Judgements and estimates made are reasonable and prudent, and internal control procedures are instituted to provide reasonable assurances that financial transactions are validly recorded and resources are safeguarded. The Internal Control is designed to prevent or detect fraud and irregularities.

Efforts were made to ensure that these Financial Statements reflect the true and fair view of the Financial Position of Kaduna State Government as at 31st December, 2019 and its Operations for the year ended on that date.

I accept responsibility to the integrity of these Financial Statements, the information contained therein, and hereby declare that they comply with IPSAS 33 and the Guidelinesissued by the FAAC Technical Sub Committee on IPSASimplementation.

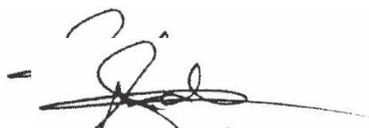


SHIZER BADA (CNA)
Accountant-General,
Kaduna State.

For the year ended 31st December, 2019

**KADUNA STATE STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2019:**

REVENUE:	ACTUAL 2019 (₦ '000)	ACTUAL 2018 (₦ '000)
Non Exchange Transactions	129,580,780	119,709,893
Exchange Transactions	33,047,540	11,013,090
Total Revenue	<u>162,628,320</u>	<u>130,722,983</u>
Expenses		
Consulting & Professional Services	1,439,982	1,935,792
Employee Benefit	42,864,633	34,373,244
Fuel & Lubricants	505,389	551,834
Grants & Contributions	1,793,459	4,388,412
Insurance	79,601	739,479
Materials & Supplies	9,883,948	4,387,158
General Expenses	6,646,209	4,535,202
Other Services	895,445	1,198,707
Repairs & Maintenance	2,733,344	536,262
Security & Safety	6,131,625	3,892,241
Social Benefit	870,603	307,092
Training & Human Capital Devpt.	3,081,286	2,377,250
Travel & Transport	1,994,017	1,501,323
Utilities	684,942	1,125,444
Waste Management and Disposal	1,278,474	2,406,164
Depreciation	<u>10,340,586</u>	<u>21,763,574</u>
Total Expenses	<u>91,223,543</u>	<u>86,019,178</u>
Excess of Income over Exp. Before Int.	71,404,778	44,703,806
Interest Expenses	<u>-3,126,732</u>	<u>-2,460,507</u>
Surplus(Deficit) for the Period	<u>68,278,046</u>	<u>42,243,299</u>


SHIZER BADA (CNA)
Accountant-General,
Kaduna State.

For the year ended 31st December, 2019

KADUNA STATE STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31ST DECEMBER, 2019:

DESCRIPTION	ACTUAL 2019 (₦ '000)	ACTUAL 2018 (₦ '000)
ASSETS:		
CURRENT ASSETS		
Inventory	1,580,536	1,319,339
Receivables	42,678,092	23,768,574
Reimbursable from FG	17,830,000	7,218,345
Cash & Cash Equivalents	9,953,385	1,900,409
Prepayments	466,190	4,776,516
Total current Assets	72,508,203	38,983,183
Non Current Assets		
Property Plan and Equipment	438,414,871	313,423,954
Investment Property	1,905,966	195,139
Biological Assets	16,984,518	16,973,669
Intangible Assets	672,238	385,390
Available for sale financial Assets	7,360,400	7,326,212
Total Non Current Assets	465,337,994	338,304,364
TOTAL ASSETS	537,846,198	377,287,547
LIABILITIES:		
Current Liabilities		
Liabilities and accrual	18,678,064	30,557,864
Provisions	2,820,645	347,587
Financial Liabilities	723,306	790,865
TOTAL CURRENT LIABILITIES	22,222,015	31,696,316
Non-current liabilities		
Financial liabilities	200,888,700	142,136,315
Employee benefits	131,546,976	87,763,691
Total Non Current Liabilities	332,435,676	229,900,006
Total Liabilities	354,657,691	261,596,322
Net Assets/Equity	183,188,508	111,691,225
NET ASSETS EQUITY	537,846,199	
Accumulated Surpluses	179,356,040	111,777,995
Available for sales reserves	3,832,468	3,913,230
Net Assets/Equity	183,188,508	115,691,225



SHIZER BADA (CNA)
Accountant-General,
Kaduna State.

For the year ended 31st December, 2019

**KADUNA STATE STATEMENT OF CHANGES EQUITY/NET ASSETS
FOR THE YEAR ENDED 31ST DECEMBER, 2019:**

	Accumulated Surpluses	Available for sale reserve	Total (₦ '000)
	(₦ '000)	(₦ '000)	
Opening Balance (a)	111,777,995	3,913,230	115,691,225
Surplus for the period	68,278,646		68,278,046
Fair Value Change in AFS	-	(80,763)	(80,763)
Net Increase in the trans. Adjust	<u>(700,000)</u>		<u>(700,000)</u>
Closing Balance	<u>79,356,641</u>	<u>3,832,467</u>	<u>183,188,508</u>

**KADUNA STATE STATEMENT OF CHANGES EQUITY/NET ASSETS
FOR THE YEAR ENDED 31ST DECEMBER, 2018:**

	Accumulated Surplus	Available for sale reserve	Total (₦ '000)
	(₦ '000)	(₦ '000)	
Opening Balance (a)	77,118,402	2,662,612	79,781,014
Surplus for the period	42,243,298	-	42,243,298
Fair Value Change in AFS	-	1,250,619	1,250,619
Net Decrease in the trans. Adjust	<u>(7,583,706)</u>	-	<u>(7,583,706)</u>
Closing Balance	<u>111,777,994</u>	<u>3,913,231</u>	<u>115,691,225</u>

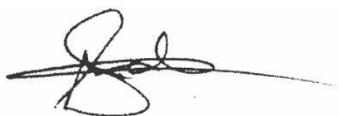


SHIZER BADA (CNA)
Accountant-General,
Kaduna State.

For the year ended 31st December, 2019

**KADUNA STATE STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2019:**

	ACTUAL 2019 (₦ 000)	ACTUAL 2018 (₦ 000)
Surplus/Deficit for the period	68,278,046.00	42,243,298.00
Add Back		
Depreciation	10,340,586.00	21,763,574.00
Impairments	378,130.00	378,130.00
Interest expense	3,126,732.00	2,460,507.00
Changes in working Capital		
Inventories	(261,198.00)	(1,319,339.00)
Increase in receivables	(29,521,174.00)	(5,848,481.00)
Increase in prepayments	(4,310,325.00)	(411,285.00)
Increase/Decrease in liabilities & accruals	(12,518,584.00)	(5,390,173.00)
(Decrease/Increase in provisions	2,473,058.00	132,142.00
Increase in employee benefits	43,783,285.00	23,956,546.00
Cash Generated from operations	90,011,076.00	77,964,920.00
Interest paid	(3,126,732.00)	(2,460,507.00)
Net Cash Flow from Operating Activities	86,884,344.00	75,504,413.00
Cash flow from investing activities		
Land		(393,390.00)
Building	(37,179,925.00)	(23,759,054.00)
Furniture and Fittings	(1,101,414.00)	(1,142,832.00)
Roads infrastructure	(75,436,255.00)	(40,484,296.00)
Water infrastructure	(3,602,326.00)	(9,196,635.00)
Motor Vehicles	(5,152,185.00)	(3,520,697.00)
Office and other equipment	(9,611,200.00)	(4,998,325.00)
Plant & Machinery	(3,175,197.00)	(5,127,259.00)
Purchase of Biological Assets	(10,849.00)	-
Purchase of Intangible Assets	(310,978.00)	(107,144.00)
Investors property	(1,759,699.00)	(195,139.00)
Equity contribution KSMC take off	(114,950.00)	
Net cash flow from investing activities	137,454,978.00	(88,924,771.00)
Financial Activities		
Loan repayment	(2,847,673.00)	(4,311,327.00)
Long term borrowing	60,832,500.00	11,322,979.00
Net cash flow from financing activities	57,984,826.00	7,011,652.00
Opening balance of cash & cash equivalent	1,900,409.00	8,309,115.00
Net changes in cash and cash equivalent	8,052,976.00	(6,408,706.00)
Closing balance of cash & cash equivalent	9,953,385.00	1,900,409.00



SHIZER BADA (CNA)
Accountant-General,
Kaduna State.

For the year ended 31st December, 2019

**KADUNA STATEMENT OF BUDGET COMPARISON WITH ACTUAL (PREPARED ON CASH BASIS)
FOR THE YEAR ENDED 31ST DECEMBER, 2019:**

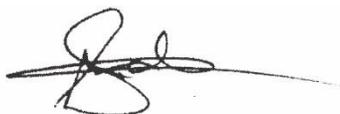
	Actual 2019 (₦ '000)	2019 Budget (₦ '000)	Variance (₦ '000)
Revenue from Non- Exchange Transactions			
Statutory Allocation	49,293,687.00	-	49,293,687.00
Value added Tax Allocation	16,866,419.00	-	16,866,419.00
Aids and Grants	13,495,192.00	-	13,495,192.00
Direct Taxes	25,931,251.00	-	25,931,251.00
Licences	439,066.00	-	439,066.00
Sub -total (A)	<u>106,025,615.00</u>	-	<u>106,025,615.00</u>
Revenue from Exchange Trans.			-
Sales	3,398,124.00	-	3,398,124.00
Fees	3,416,339.00	-	3,416,339.00
Rent of Government property	1,325,802.00	-	1,325,802.00
Investment Income	9,451,250.00	-	9,451,250.00
Sub Total (B)	<u>17,591,515.00</u>	-	<u>17,591,515.00</u>
Total Revenue (A+B)=C	<u>123,617,130.00</u>	-	<u>123,617,130.00</u>
Less: Expenditure Budgeted by Nature of Cost			-
Personnel cost	34,243,164.00		34,243,164.00
Government Contribution to pension	8,621,470.00	9,008,296.00	(386,826.00)
Overhead charges	38,018,323.00	39,724,123.00	(1,705,800.00)
Interest in internal loans	3,124,946.00	-	3,124,946.00
Sub Total (D)	<u>84,007,903.00</u>	<u>48,732,419.00</u>	<u>35,275,484.00</u>
Less: Capital Expenditure by sectors			
Sub-Sector Economic			
Agriculture	410,413.00	420,810.00	10,397.00
Business Innovation & Tech.	3,127,788.00	3,207,027.00	79,239.00
Housing and Urban Development	3,374,890.00	3,460,388.00	85,498.00
Public Works and infrastructure	61,396,955.00	62,952,360.00	1,555,405.00
Total for Sub-sector Economic	<u>68,310,046.00</u>	<u>70,040,585.00</u>	<u>1,730,539.00</u>
Sub Sector Social			-
Education	44,742,114.00	45,875,593.00	1,133,479.00
Health	11,152,721.00	11,435,260.00	282,539.00
Social Development	530,549.00	543,990.00	13,441.00
Total for sub sector: Social	<u>56,425,384.00</u>	<u>57,854,843.00</u>	<u>1,429,459.00</u>
Sub Sector Regional			-
Environment and Nat. Resources	2,037,830.00	2,089,455.00	51,625.00
Water	1,106,549.00	1,134,582.00	28,033.00
Total for Sub Sector: Regional.	<u>3,144,379.00</u>	<u>3,224,037.00</u>	<u>79,658.00</u>
Sub Total General Administration			-
Executive	16,960,677.00	17,390,352.00	429,675.00
Governance	2,175,047.00	2,230,148.00	55,101.00
Law & Justice	1,309,166.00	1,342,332.00	33,166.00
Legislature	247,355.00	253,622.00	6,267.00
Total for Sub Sector General Admin.	<u>20,692,245.00</u>	<u>21,216,454.00</u>	<u>524,209.00</u>
Total	<u>148,572,055.00</u>	<u>152,335,918.00</u>	<u>3,763,863.00</u>


SHIZER BADA (CNA)
 Accountant-General,
 Kaduna State.

For the year ended 31st December, 2019

**KADUNA STATE STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE
YEAR ENDED 31ST DECEMBER, 2019:**

	2019 Actual	
	(₦ '000)	(₦ '000)
Add Revenue		
Statutory Allocation	56,051,751	
Value Added Tax Allocation	<u>16,866,419</u>	
Sub Total Stationary	<u>72,918,170</u>	
Direct Taxes	42,728,352	
Licenses, Fines and Stamp Duty	439,066	
Fees	3,811,195	
Sales	10,662,174	
Rent of Government property	9,122,922	
Investment Income	<u>9,451,250</u>	
Sub Total Internal Generated Revenue	<u>76,214,959</u>	
Total Revenue		149,133,128
Less: Expenditure		
Personnel Cost	34,243,164	
Government Contribution to Pension	8,621,470	
Overhead Charges(excluding Depreciation and Amortization)	<u>38,018,323</u>	
Sub Total Recurrent Expenditure	<u>80,882,957</u>	
Repayment of External Loans	2,017,988	
Repayment of Internal Loans	829,685	
Interest on External Loans	553,043	
Interest on Internal Loans	<u>2,571,903</u>	
Sub Total Loans Repayment	<u>5,972,619</u>	
Total Expenditure		86,855,576
Operating Balance		62,277,552
Appropriation and Transfers		
Transfer to Capital Development Fund		
Sub Total Transfers		
Closing Balance		62,277,552



SHIZER BADA (CNA)
Accountant-General,
Kaduna State.

For the year ended 31st December, 2019

**KADUNA STATE STATEMENT OF CAPITAL DEVELOPMENT FUND(CDF) FOR THE
YEAR ENDED 31ST DECEMBER, 2019:**

	2019 Actual	
	(₦ '000)	(₦ '000)
Add Revenue		
Transfer from Consolidated Revenue Fund		
Aids and Grants	13,495,192.00	
External Loans	60,832,500.00	
Internal Loans	-	
Sub Total Capital Receipts	<u>74,327,692.00</u>	
Total Capital Revenue Available		74,327,692.00
Less: Capital Expenditure by Sectors		
Sub Sector: Economic		
Agriculture	410,413.00	
Business Innovation and Technology	3,127,788.00	
Housing and Urban Development	3,374,890.00	
Public Works and Infrastructure	<u>61,396,955.00</u>	
Total for Sub sector: Economic	<u>68,310,046.00</u>	
Sub Sector: Social		
Education	44,742,114.00	
Health	11,152,721.00	
Social Development	<u>530,549.00</u>	
Total for Sub: sector Social	<u>56,425,384.00</u>	
Sub-Sector Regional		
Environment & Natural Resources	2,037,830.00	
Water	<u>1,106,549.00</u>	
Total for Sub-Sector: Regional	<u>3,144,379.00</u>	
Sub- Sector: General Admin		
Executive	16,960,677.00	
Government	2,175,047.00	
Law and Justice	1,309,166.00	
Legislature	<u>247,355.00</u>	
Total for Sub-Sector: General Admin	<u>20,692,245.00</u>	
Total		148,572,055.00
Closing Balance		(74,244,363.00)



SHIZER BADA (CNA)
Accountant-General,
Kaduna State.

For the year ended 31st December, 2019

SCHEDULE OF RECURRENT REVENUE

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHIEVEMENT %
12020463	Boarding Fees	2,562,000.00	2,793,000.00	231,000.00	92%
12020498	Games Fees	177,700.00	322,500.00	144,800.00	55%
12040040	Medical Fees	177,700.00	322,500.00	144,800.00	55%
12040604	Continuous Assessment Fees	65,800.00	322,500.00	256,700.00	20%
12040621	Clubs and Societies Fees	32,900.00	33,400.00	500.00	99%
12040619	I.D Cards and Badges Fees	65,800.00	322,500.00	256,700.00	20%
12020369	Science Practical Fees	266,350.00	483,750.00	217,400.00	55%
12040682	Maintenance Fees	177,700.00	322,500.00	144,800.00	55%
12040569	Library Fees	177,700.00	322,500.00	144,800.00	55%
12040663	File Jacket Fees	65,800.00	33,400.00	(32,400.00)	197%
12040660	Hoe, Cutlass & Broom Fees	65,800.00	33,400.00	(32,400.00)	197%
12040633	Utility	88,850.00	161,250.00	72,400.00	55%
12040058	Stamp Duty	88,850.00	161,250.00	72,400.00	55%
	Total	4,012,950.00	5,634,450.00	1,621,500.00	71%
12020469	Boarding Fees	12,565,000.00	19,425,000.00	6,860,000.00	65%
12040621	Clubs and Societies Fees	-	46,250.00	46,250.00	0%
12040604	Continuous Assessment Fees	179,400.00	277,500.00	98,100.00	65%
12020517	Games Fees	179,500.00	92,500.00	(87,000.00)	194%
12040619	I.D Cards and Badges Fees	64,000.00	23,800.00	(40,200.00)	269%
12020541	Maintenance Fees	179,500.00	277,500.00	98,000.00	65%
12020545	Medication Fees	179,400.00	277,500.00	98,100.00	65%
12020593	Science Practical's Fees	269,250.00	416,250.00	147,000.00	65%
12020614	Stamp Duties Fees	-	138,750.00	138,750.00	0%
12020569	Library Fees	179,400.00	261,900.00	82,500.00	68%
12020633	Utilities Fees	15,850.00	138,750.00	122,900.00	11%
12040663	File Jacket Fees	31,900.00	23,800.00	(8,100.00)	134%
12040660	Hoe, Cutlass & Broom Fees	32,100.00	23,800.00	(8,300.00)	135%
	Total	13,875,300.00	21,423,300.00	7,548,000.00	65%
12040040	Medical Fees	327,300.00	739,000.00	411,700.00	44%

For the year ended 31st December, 2019

Auditor-General's Annual Report

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHIEVEMENT %
12040041	Science Practical Fees	1,633,250.00	3,485,250.00	1,852,000.00	47%
12040052	School/Tuition Fees	18,858,650.00	43,923,750.00	25,065,100.00	43%
12040058	Stamp Duty Fees	234,100.00	554,250.00	320,150.00	42%
12040274	Registration Fees - General (P.G Fees)	291,000.00	739,000.00	448,000.00	39%
12040279	Caution Fees (Non-Refundable)	310,900.00	739,000.00	428,100.00	42%
12040316	Examination Fees	720,200.00	1,662,750.00	942,550.00	43%
12040570	Games Fees	327,300.00	739,000.00	411,700.00	44%
12040600	Interview Fees	65,000.00	150,000.00	85,000.00	43%
12040621	Clubs and Societies Fees	275,950.00	554,250.00	278,300.00	50%
12040627	Prospectus	449,000.00	955,000.00	506,000.00	47%
12080003	Rent of Government Properties (Lagos / Abuja)	55,050.00	150,000.00	94,950.00	37%
	Total	23,547,700.00	54,391,250.00	30,843,550.00	43%
12020001	Veterinary Drug License	277,700.00	500,000.00	222,300.00	56%
12040052	School/Tuition Fees	637,100.00	350,000.00	(287,100.00)	182%
12040207	Slaughter Houses/ Meat Sanitation Fees	4,749,741.64	15,500,000.00	10,750,258.36	31%
12040239	Fees For Allocation of Farmland To Farmers	151,625.00	320,000.00	168,375.00	47%
12040268	Planning/Development Rate	84,950.00	410,600.00	325,650.00	21%
12040556	Land Clearing (Irrigation Water Rate Charges)	33,500.00	150,000.00	116,500.00	22%
12040603	Registration of Chain Saw Fees	40,000.00	500,000.00	460,000.00	8%
12050024	Forest Offences Fines	2,696,900.00	5,000,000.00	2,303,100.00	54%
12060005	Sales of Vaccines	1,607,065.00	3,500,000.00	1,892,935.00	46%
12060033	Sales of Fish (Fingerlings)	-	1,500,000.00	1,500,000.00	0%
12070128	Earning From Leasing of Grains Silos & Stores	5,340,000.00	2,500,000.00	(2,840,000.00)	214%
12090001	Rent FromFadama Area (Forest Reserve)	16,213,240.00	10,000,000.00	(6,213,240.00)	162%
12100007	Loan Recovery (Tractor Sales)	1,470,000.00	15,000,000.00	13,530,000.00	10%
	Total	33,301,821.64	55,230,600.00	21,928,778.36	60%
12040125	Registration of Business Premises	10,492,760.00	20,000,000.00	9,507,240.00	52%
12040463	Park Fees	-	-	-	0%

For the year ended 31st December, 2019

Auditor-General's Annual Report

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHIEVEMENT %
12070066	Tourism Development Levy Tdl	-	-	-	0%
12080023	Rent of Shops Ware House Expo Hall At The Trade Fair Ground	5,055,850.00	4,100,000.00	(955,850.00)	123%
	Total	15,548,610.00	24,100,000.00	8,551,390.00	65%
12020463	Boarding Fees	1,162,000.00	3,207,225.00	2,045,225.00	36%
12020458	Games Fees	64,500.00	305,621.00	241,121.00	21%
ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHIEVEMENT %
12040040	Medical Fees	112,200.00	305,621.00	193,421.00	37%
12040604	Continuous Assessment Fees	112,200.00	305,621.00	193,421.00	37%
12040621	Clubs and Societies Fees	56,100.00	150,418.00	94,318.00	37%
12040619	I.D Cards and Badges Fees	112,200.00	94,813.00	(17,387.00)	118%
12020369	Science Practical	168,300.00	159,080.00	(9,220.00)	106%
12040682	Maintenance	112,200.00	300,880.00	188,680.00	37%
12040569	Library	112,200.00	300,880.00	188,680.00	37%
12040663	File Jacket Fees	64,500.00	51,763.00	(12,737.00)	125%
12040660	Hoe, Cutlass & Broom Fees	168,300.00	305,494.00	137,194.00	55%
12040633	Utility	56,100.00	150,419.00	94,319.00	37%
	Total	2,300,800.00	5,637,835.00	3,337,035.00	41%
12060027	Sales of APER Forms	434,000.00	1,000,000.00	566,000.00	43%
12060117	Sales of Publications	295,600.00	800,000.00	504,400.00	37%
12060161	Sales of Waste Papers	47,028.00	300,000.00	252,972.00	16%
12070129	Printing Valuation (Earnings)	15,749,775.00	35,000,000.00	19,250,225.00	45%
	Total	16,526,403.00	37,100,000.00	20,573,597.00	45%
12040523	Boarding Fees	2,617,500.00	5,544,000.00	2,926,500.00	47%
12040040	Medical Fees	37,100.00	79,200.00	42,100.00	47%
12040570	Games Fees	14,750.00	36,600.00	21,850.00	40%
12040604	Continuous Assessment Fees	39,300.00	72,000.00	32,700.00	55%
12040621	Clubs and Societies Fees	19,300.00	36,000.00	16,700.00	54%
12040041	Science Practical Fees	49,650.00	108,000.00	58,350.00	46%
12040632	Maintenance Fees	37,100.00	72,000.00	34,900.00	52%
12040569	Library Fees	37,600.00	72,000.00	34,400.00	52%
12040619	I.D Cards and Badges Fees	4,600.00	16,000.00	11,400.00	29%

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ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHIEVEMENT %
12040663	File Jacket Fees	4,500.00	8,000.00	3,500.00	56%
12040660	Hoe, Cutlass & Broom Fees	7,200.00	12,000.00	4,800.00	60%
12040633	Utility Fees	20,725.00	36,000.00	15,275.00	58%
12040058	Stamp Duty Fees	21,125.00	36,000.00	14,875.00	59%
	Total	2,910,450.00	6,127,800.00	3,217,350.00	47%
12040532	Boarding Fees	3,409,000.00	7,980,000.00	4,571,000.00	43%
12040621	Clubs and Societies Fees	18,500.00	57,000.00	38,500.00	32%
12040604	Continuous Assessment Fees	48,700.00	114,000.00	65,300.00	43%
12040580	Games Fees	24,000.00	114,000.00	90,000.00	21%
12040619	I.D Cards and Badges Fees	10,100.00	12,500.00	2,400.00	81%
12040569	Library Fees	47,750.00	114,000.00	66,250.00	42%
12040632	Maintenance	48,700.00	114,000.00	65,300.00	43%
12040041	Science Practical	66,600.00	114,000.00	47,400.00	58%
12040633	Utility Fees	24,400.00	57,000.00	32,600.00	43%
12040508	Stamp Duty	24,400.00	57,000.00	32,600.00	43%
12040663	File Jacket Fees	10,100.00	12,500.00	2,400.00	81%
12040660	Hoe, Cutlass & Broom Fees	10,100.00	12,500.00	2,400.00	81%
12040040	Medical Fees	45,600.00	114,000.00	68,400.00	40%
12040667	Practical Materials	3,100.00	12,500.00	9,400.00	25%
12040055	Identification of Motor Cycle	-	6,250.00	6,250.00	0%
	Total	3,791,050.00	8,891,250.00	5,100,200.00	43%
12040167	Survey Description Fees	-	500,000.00	500,000.00	0%
12040243	Fruit Tree Nursery Sales	-	2,775,000.00	2,775,000.00	0%
12050490	Feasibility Study	-	5,725,000.00	5,725,000.00	0%
12060067	Sales of AgroSwCulture	-	500,000.00	500,000.00	0%
12060170	Sales of Irrigation Pumps	-	11,400,000.00	11,400,000.00	0%
12060179	Sales of Sprayers	-	2,500,000.00	2,500,000.00	0%
12060200	Proceeds FromAgro Processing Equipments	-	4,800,000.00	4,800,000.00	0%
12060201	Proceeds From Irrigation Scheme	-	100,000.00	100,000.00	0%
12070127	Earnings From Irrigation Service Development Charge	-	500,000.00	500,000.00	0%
	Total	-	28,800,000.00	28,800,000.00	0%
12040053	Application Fees For Land and Processing	132,000,000.00	200,200,000.00	68,200,000.00	66%

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ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHI EVEM ENT%
12040171	Change of Purpose Fees	13,203,500.00	55,000,000.00	41,796,500.00	24%
12040164	Obtaining Certified True Copies of Documents Fees	7,332,000.00	52,000,000.00	44,668,000.00	14%
12040157	Sublease	-	59,000,000.00	59,000,000.00	0%
12040333	Registration of Documents and Search Fees	41,386,525.00	57,200,000.00	15,813,475.00	72%
12040609	Revocation & Reissuance of Lost Certificate of Occupancy (C of O)	220,000.00	52,000,000.00	51,780,000.00	0%
12040162	Registration of Mortgage	36,035,280.31	137,000,000.00	100,964,719.69	26%
12040154	Re-Grant of Tittles Fees	860,000.00	197,000,000.00	196,140,000.00	0%
12040664	Subdivision/Merger	1,654,250.00	52,000,000.00	50,345,750.00	3%
12040153	Recertification/Regularisation	103,401,445.72	2,500,000,000.00	2,396,598,554.28	4%
12040154	PPP Layout Fees	-	547,000,000.00	547,000,000.00	0%
12040160	Assignment/Valuation	108,370,000.00	549,000,000.00	440,630,000.00	20%
12040150	Grand Rent	1,270,236,388.91	2,505,000,000.00	1,234,763,611.09	51%
12040568	Land Development/Premium	303,555,708.32	2,800,030,000.00	2,496,474,291.68	11%
12040158	Survey Fees	7,247,000.00	348,434,125.00	341,187,125.00	2%
12050028	Penalty	4,600,000.00	2,000,000.00	(2,600,000.00)	230%
	Total	2,030,102,098.26	10,112,864,125.00	8,082,762,026.74	20%
12040036	Bill Board Advertisement Fees	53,063,100.00	221,820,000.00	168,756,900.00	24%
12040142	Petrol Filling Station(PFS) Registration Fees	273,750.00	300,000.00	26,250.00	91%
12040266	Building Plan Fees	178,688,298.56	380,000,000.00	201,306,495.44	47%
12040462	Outdoor Charges	42,912,259.59	147,880,000.00	104,896,740.41	29%
	Total	274,937,408.15	750,000,000.00	474,986,385.85	37%
12060166	Sales of Airtime Radio	56,852,226.03	41,000,000.00	(15,852,226.03)	139%
12060167	Sales of Airtime Tv	37,901,484.03	40,000,000.00	2,098,515.97	95%
12060194	Online Streaming	-	3,500,000.00	3,500,000.00	0%
12060195	Registration of Contractors & Agencies	-	2,000,000.00	2,000,000.00	0%
12060196	Live TV Coverage	-	25,000,000.00	25,000,000.00	0%
12060197	Revenue From Bon	-	15,000,000.00	15,000,000.00	0%
12060198	Documentary Productions	-	22,000,000.00	22,000,000.00	0%
12060199	Live Road Show	-	1,500,000.00	1,500,000.00	0%
	Total	94,753,710.06	150,000,000.00	55,246,289.94	63%
12040040	Maintenance Fees	91,800.00	156,000.00	64,200.00	59%
12040041	Practical Fees	124,350.00	78,000.00	(46,350.00)	159%

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12040058	Utility Fees	27,700.00	78,000.00	50,300.00	36%
12040532	Library Fees	91,800.00	156,000.00	64,200.00	59%
12040569	Boarding Fees	6,426,000.00	10,920,000.00	4,494,000.00	59%
12040580	Games Fees	50,400.00	225,900.00	175,500.00	22%
12040619	Medical Fees	133,250.00	156,000.00	22,750.00	85%
12040604	Continuous Assessment Fees	91,800.00	156,000.00	64,200.00	59%
12040621	Clubs and Societies Fees	18,800.00	78,000.00	59,200.00	24%
12040619	I.D Cards and Badges Fees	18,800.00	15,000.00	(3,800.00)	125%
12040663	File Jacket Fees	-	15,000.00	15,000.00	0%
12040663	Stamp Duty	4,450.00	78,000.00	73,550.00	6%
12040660	Hoe, Cutlass & Broom Fees	28,200.00	15,000.00	(13,200.00)	188%
	Total	7,107,350.00	12,126,900.00	5,019,550.00	59%
12080003	Renting of Government Buildings (Conference Hall Hire)	-	563,750.00	563,750.00	0%
12040274	Registration Fees From Training Consultants	290,000.00	240,000.00	(50,000.00)	121%
12040640	Workshop and Seminar Charges/Fees	330,000.00	1,500,000.00	1,170,000.00	22%
12060031	Sales of Forms For Promotion, Conversion & Confirmation	-	2,251,125.00	2,251,125.00	0%
	Total	620,000.00	4,554,875.00	3,934,875.00	14%
12010036	Road Tax	-	18,000,000.00	18,000,000.00	0%
12040660	Hoe, Cutlass & Broom Fees	-	-	-	0%
12040664	Gaseous Emission	-	-	-	0%
12050027	Sanitation Fees	-	575,300,000.00	575,300,000.00	0%
12070131	Earning From Pit Toilets	-	-	-	0%
12090005	Rent	-	-	-	0%
	Total	-	593,300,000.00	593,300,000.00	0%
12040017	Contractors Registration	19,122,000.00	1,157,625.00	(17,964,375.00)	1652%
12040041	Science Practical Fees	21,454,000.00	20,796,562.50	(657,437.50)	103%
12040052	School/Tuition Fees	245,601,400.73	357,033,600.00	111,432,199.27	69%
12040316	Examination Fees	52,908,000.00	52,093,125.00	(814,875.00)	102%
12040318	Sanitary Services Fees	13,827,000.00	26,046,562.50	12,219,562.50	53%
12040426	Result Verification Fees	12,485,106.29	11,113,200.00	(1,371,906.29)	112%
12040424	Hostel Fees	20,205,576.00	10,418,625.00	(9,786,951.00)	194%

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ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHIEVEMENT %
12040569	Library Fees	13,527,000.00	17,364,375.00	3,837,375.00	78%
12040570	Games Fees	19,840,500.00	26,046,562.50	6,206,062.50	76%
12040586	Student Hand Book	6,613,500.00	9,261,000.00	2,647,500.00	71%
12040619	I.D Cards and Badges Fees	10,728,900.00	9,261,000.00	(1,467,900.00)	116%
12040622	Students Registration Fees	34,675,532.00	34,728,750.00	53,218.00	100%
12040629	Part-Time Programmes Fees(summer)	-	57,881,250.00	57,881,250.00	0%
12040633	Utility	34,181,000.00	34,728,750.00	547,750.00	98%
12040653	Health Insurance Scheme/Third Party	-	34,728,750.00	34,728,750.00	0%
12070055	Registration & ICT Services Fees	28,653,000.00	34,728,750.00	6,075,750.00	83%
12070130	Hiring of Academic Gowns	178,000.00	578,812.50	400,812.50	31%
	Total	534,000,515.02	737,967,300.00	203,966,784.98	72%
12040040	Medical Fees	69,800.00	171,900.00	102,100.00	41%
12040041	Science Practical Fees	99,000.00	257,850.00	158,850.00	38%
12040058	Stamp Duty Fees	40,600.00	85,950.00	45,350.00	47%
12040660	Hoe, Cutlass & Broom Fees	36,900.00	25,000.00	(11,900.00)	148%
12040569	Library Fees	69,800.00	171,900.00	102,100.00	41%
12040570	Games Fees	36,900.00	25,000.00	(11,900.00)	148%
12040604	Continuous Assessment Fees	66,700.00	171,900.00	105,200.00	39%
12040619	I.D Cards and Badges Fees	36,900.00	25,000.00	(11,900.00)	148%
12040621	Clubs and Societies Fees	21,550.00	12,500.00	(9,050.00)	172%
12040632	Maintenance	69,800.00	171,900.00	102,100.00	41%
12040633	Utility	34,900.00	85,950.00	51,050.00	41%
12040663	File Jacket Fees	36,900.00	25,000.00	(11,900.00)	148%
	Total	619,750.00	1,229,850.00	610,100.00	50%
12040040	Medical Fees	99,250.00	213,600.00	114,350.00	46%
12040041	Science Practical Fees	163,800.00	320,400.00	156,600.00	51%
12040052	School/Tuition Fees	-	-	-	0%
12040058	Stamp Duty Fees	13,300.00	45,500.00	32,200.00	29%
12040316	Examination Fees	99,250.00	213,600.00	114,350.00	46%
12040569	Library Fees	93,700.00	213,600.00	119,900.00	44%
12040570	Games Fees	99,250.00	213,600.00	114,350.00	46%
12040604	Continuous Assessment Fees	93,700.00	213,600.00	119,900.00	44%

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ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHIEVEMENT %
12040619	I.D Cards and Badges Fees	13,300.00	45,500.00	32,200.00	29%
12040621	Clubs and Societies Fees	13,300.00	45,500.00	32,200.00	29%
12040633	Utility	13,300.00	45,500.00	32,200.00	29%
12040660	Hoe, Cutlass & Broom Fees	13,300.00	45,500.00	32,200.00	29%
12040663	File Jacket Fees	13,300.00	45,500.00	32,200.00	29%
	Total	728,750.00	1,661,400.00	932,650.00	44%
12040569	Library Fees	30,350.00	50,000.00	19,650.00	61%
12040616	Training Fees	-	-	-	0%
12040625	E-Library	11,100.00	500,000.00	488,900.00	2%
12090005	Rent	140,800.00	100,000.00	(40,800.00)	141%
	Total	182,250.00	650,000.00	467,750.00	28%
12040017	Contractors Registration	8,130,000.00	11,000,000.00	2,870,000.00	74%
12040151	Renewal Fees	13,885,100.00	15,000,000.00	1,114,900.00	93%
12040540	Non Refundable Tender	87,411,500.00	100,000,000.00	12,588,500.00	87%
	Total	109,426,600.00	126,000,000.00	16,573,400.00	87%
12040028	Fire Safety Certificate	9,649,400.00	52,712,216.00	43,062,816.00	18%
	Total	9,649,400.00	52,712,216.00	43,062,816.00	18%
12040039	Agency Fees	1,620,000.00	6,000,000.00	4,380,000.00	27%
12040098	Fees For Road Cutting	-	-	-	0%
	Total	1,620,000.00	6,000,000.00	4,380,000.00	27%
12050003	Penalty	84,245,650.00	150,000,000.00	65,754,350.00	56%
12050009	Contravention Offences	48,729,371.00	70,000,000.00	21,270,629.00	70%
12050025	Penalties On Heavy Duty	35,516,279.00	80,000,000.00	44,483,721.00	44%
	Total	168,491,300.00	300,000,000.00	131,508,700.00	56%
12040040	Medical Fees	10,381,778.00	30,896,400.00	20,514,622.00	34%
12040041	Science Practical Fees	-	-	-	0%
12040052	School/Tuition Fees	-	-	-	0%
12040058	Stamp Duty Fees	1,804,750.50	15,448,200.00	13,643,449.50	12%
12040302	Feeding Fees	41,612,293.00	92,400,000.00	50,787,707.00	45%
12040480	Exam (Erc)	7,357,204.16	100,387,500.00	93,030,295.84	7%
12040424	Hostel Fees	-	-	-	0%
12040569	Library Fees	10,381,778.00	30,896,400.00	20,514,622.00	34%
12040570	Games Fees	8,592,578.00	10,298,800.00	1,706,222.00	83%

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ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHIEVEMENT %
12040604	Continuous Assessment	10,381,778.00	30,896,400.00	20,514,622.00	34%
12040619	I.D Cards and Badges Fees	3,609,478.00	10,298,800.00	6,689,322.00	35%
12040621	Clubs and Societies Fees	1,993,483.83	5,149,400.00	3,155,916.17	39%
12040632	Maintenance	10,381,278.00	30,896,400.00	20,515,122.00	34%
12040633	Utility	2,604,983.83	15,448,200.00	12,843,216.17	17%
12040660	Hoe, Cutlass & Broom Fees	3,609,478.00	10,298,800.00	6,689,322.00	35%
12040663	File Jacket Fees	4,409,711.33	10,298,800.00	5,889,088.67	43%
12040667	Practical Materials Fees	15,609,924.49	46,344,600.00	30,734,675.51	34%
	Total	132,730,497.14	439,958,700.00	307,228,202.86	30%
12040041	Laboratory Test Fees	1,745,000.00	4,400,000.00	2,655,000.00	40%
12040052	Tuition Fees	-	3,000,000.00	3,000,000.00	0%
12040015	Trade Test/Workshop Insp.Fees	414,600.00	1,000,000.00	585,400.00	41%
12040611	Mech/Elect. W/Shop Fees	8,375.00	1,000,000.00	991,625.00	1%
12040679	Application of Bid Document	-	10,000,000.00	10,000,000.00	0%
12040610	Wood Workshop Fees	-	2,000,000.00	2,000,000.00	0%
12040612	Vehicle Valuation Fees	20,000.00	450,000.00	430,000.00	4%
12040559	Right of Way	89,019,275.00	10,000,000.00	(79,019,275.00)	890%
12070131	Earning From Public Toilet	-	1,440,000.00	1,440,000.00	0%
	Total	91,207,250.00	33,290,000.00	(57,917,250.00)	274%
12040041	Science Practical Fees	648,000.00	543,255.00	(104,745.00)	119%
12040052	School/Tuition Fees	21,929,900.00	25,465,422.00	3,535,522.00	86%
12040279	Caution Fees (Non-Refundable)	557,750.00	524,431.00	(33,319.00)	106%
12040316	Examination Fees	1,795,250.00	2,085,236.00	289,986.00	86%
12040424	Hostel Fees	2,215,500.00	2,456,850.00	241,350.00	90%
12040426	Result Verification Fees	444,250.00	576,322.00	132,072.00	77%
12040522	Matriculation Fees	283,000.00	467,500.00	184,500.00	61%
12040565	Examination Fees : School Midwifery	-	-	-	0%
12040569	Library Fees	617,000.00	524,548.00	(92,452.00)	118%
12040570	Games Fees	617,000.00	568,085.00	(48,915.00)	109%
12040619	I.D Cards and Badges Fees	339,000.00	485,916.00	146,916.00	70%
12040622	Students Registration Fees (Undergraduate)	455,250.00	464,475.00	9,225.00	98%
12040630	Uniform Fees	589,500.00	1,024,520.00	435,020.00	58%

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12040631	Testimonial Fees	177,000.00	254,618.00	77,618.00	70%
12070005	Hiring of Conference Hall	85,000.00	168,965.00	83,965.00	50%
12090005	Rent	-	275,500.00	275,500.00	0%
	Total	30,753,400.00	35,885,643.00	5,132,243.00	86%
12040017	Contractors Registration	535,718.00	535,500.00	231,500.00	57%
12040040	Medical Fees	7,256,511.10	7,254,954.00	74,442.90	99%
12040041	Science Practical Fees	15,154,300.00	15,153,579.00	68,279.00	100%
12040052	School/Tuition Fees (Non-Indigenes)	4,557,600.00	4,557,105.00	60,505.00	99%
12040274	Students Registration Charges	35,243,050.00	35,242,861.50	29,311.50	100%
12040279	Caution Fees (Non-Refundable)	14,510,400.00	14,509,908.00	25,008.00	100%
12040316	Examination Fees	20,153,028.00	29,019,816.00	10,096,788.00	65%
12040477	Result (Certificate/Transcript) Charges	16,253,000.00	21,420,000.00	5,197,000.00	76%
12040515	Statement of Result Charges	11,155,539.60	14,509,908.00	4,134,368.40	72%
12040424	Hostel Fees	2,583,300.00	3,357,585.00	774,285.00	77%
12040570	Games Fees	7,255,650.00	7,254,954.00	809,304.00	89%
12040586	Student Hand Book	1,286,148.64	1,285,200.00	130,551.36	90%
12040617	Internet Connectivity	14,509,950.00	14,509,908.00	1,434,958.00	90%
12040618	Admission Letter Fees	4,448,651.00	4,446,792.00	99,141.00	98%
12040619	I.D Cards and Badges Fees	1,115,000.00	1,111,698.00	10,198.00	99%
12040628	Staff School Fees	8,158,213.00	8,723,295.00	565,082.00	94%
12040632	Maintenance Charges	14,846,702.00	29,472,339.00	14,697,137.00	50%
12040636	Siwes/Field Trip/Itf	2,207,275.20	2,184,840.00	95,064.80	96%
12040641	Promotion Exams Fees	2,445,000.00	9,521,190.00	7,426,190.00	22%
12040688	B.Ed Programme Fees	57,410,446.00	121,945,987.80	66,539,041.80	45%
12060001	Sales of Journals & Publications	3,337,494.02	3,335,094.00	99,999.98	97%
12070001	Consultancy Services	11,777,000.00	16,065,000.00	4,789,000.00	70%
12080001	Rent On Govt. Quarters	-	934,983.00	934,983.00	0%
12150012	Teaching Practice Fees	4,525,838.00	4,524,975.00	18,637.00	100%
	Total	260,725,814.56	370,877,472.30	118,340,775.74	68%
12040017	Contractors Registration	18,000.00	155,000.00	137,000.00	12%
12040146	Registration of Drilling Companies In The State	-	600,000.00	600,000.00	0%

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ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHIEVEMENT %
12040147	Renewal of Drilling Companies In The State	-	1,700,000.00	1,700,000.00	0%
12040149	Water Analysis Fees	54,000.00	600,000.00	546,000.00	9%
	Total	72,000.00	3,055,000.00	2,983,000.00	2%
12080013	Rent of Shops	130,000.00	300,000.00	170,000.00	43%
	Total	130,000.00	300,000.00	170,000.00	43%
12040043	Birth & Death Registration Fees	1,280,800.00	2,323,442.00	1,042,642.00	55%
12060172	In -Patient Records	14,012,350.00	19,755,553.84	5,743,203.84	71%
12040527	Medical Certificate Fitness Fees	648,550.00	2,758,437.00	2,109,887.00	24%
12040410	X - Ray Services Fees	4,888,200.00	4,404,496.80	(483,703.20)	111%
12040303	Ultra Sound Fees	4,387,810.00	4,410,619.40	22,809.40	99%
12040579	Theatre Services Fees	42,825,010.00	47,701,517.82	4,876,507.82	90%
12040317	Mortuary/ Storage Fees	2,843,100.00	4,037,528.00	1,194,428.00	70%
12040496	Physio/Photo Therapy	1,661,952.00	272,734.00	(1,389,218.00)	609%
12040431	Dental Charges	4,770,130.00	13,672,879.00	8,902,749.00	35%
12040607	Dialysis Service Fees	5,019,900.00	-	(5,019,900.00)	0%
12040495	National Health Insurance Scheme	3,378,780.00	24,901,025.60	21,522,245.60	14%
12040440	Eye Clinic Fees	6,493,850.00	15,406,610.56	8,912,760.56	42%
12040497	Ear Nose & Throat	531,700.00	1,837,869.00	1,306,169.00	29%
12060171	Out - Patient Record/Card Sales	35,454,230.00	38,089,202.80	2,634,972.80	93%
12040307	Pharmacy Stores/Patent Medicine Registration Fees	-	350,900.00	350,900.00	0%
12040308	Private Health Establishment Renewal Fees	9,588,000.00	7,506,840.00	(2,081,160.00)	128%
12040050	School Inspection Certificate Fees	-	100,000.00	100,000.00	0%
12020036	Health Facilities Licenses	4,321,250.00	1,863,400.00	(2,457,850.00)	232%
	Ethical Clearance Fees	60,000.00	200,000.00	140,000.00	30%
	Total	142,165,612.00	189,593,055.82	47,427,443.82	75%
12011007	Capital Gains Tax	3,487,684.94	300,583,372.30	297,089,863.14	1%
12010106	Direct Assessment	232,372,229.04	1,102,418,069.47	846,432,673.28	23%
12010103	PAYE Local Govt.	485,685,558.45	253,581,164.26	(247,957,876.07)	198%
12010102	PAYE State	1,855,345,782.14	1,118,318,837.07	(872,258,638.20)	178%
12010101	PAYE Federal	4,245,549,080.51	5,316,576,989.12	1,125,530,897.86	79%
12010105	PAYE Others	5,106,440,936.73	4,707,363,575.86	(459,961,869.14)	110%

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ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHI EVEM ENT%
12020109	Tax Audit Arrears	11,995,613,637.07	5,555,673,284.45	(6,479,205,991.56)	217%
12010110	Wht On Commission	109,241,913.53	60,768,180.05	(45,930,829.58)	176%
12010112	Wht On Consultancy	43,931,338.40	41,064,055.54	(2,358,412.61)	106%
12010111	Wht On Contract	484,763,874.42	967,997,032.94	455,805,429.86	53%
12010113	Wht On Director's Fees	29,222,720.15	45,281,478.74	18,022,758.59	60%
12010114	Wht On Dividend	280,865,705.09	374,115,128.72	86,488,994.31	77%
12010117	Wht On Rent	20,887,704.46	65,684,307.38	44,941,102.92	32%
12010116	Wht On Bank Interest	488,850,749.28	500,918,741.26	27,984,298.87	94%
12021377	Stamp Duty Fees	2,518,972.68	600,339,060.00	597,282,997.40	1%
12020133	Driver License (Endl)	119,852,485.00	615,700,000.00	493,777,000.00	20%
12021316	Learners Permit	2,379,250.00	11,250,000.00	8,990,400.00	20%
12020140	Motor Cycle Number Plate	13,322,000.00	24,000,000.00	11,176,000.00	53%
12020132	Motor Vehicle Licenses	146,502,427.00	475,000,000.00	332,853,093.00	30%
12020141	Motor Vehicle Number Plate	154,103,000.00	179,040,000.00	28,719,000.00	84%
12020445	Change of Ownership Fees	3,469,825.00	4,005,000.00	798,350.00	80%
12021325	Motor Vehicle Registration	40,733,725.00	47,300,000.00	7,567,100.00	84%
12021347	Motor Cycle Registration	5,558,300.00	20,000,000.00	14,649,000.00	27%
12020640	Vehicle Stickers	2,124,000.00	1,750,000.00	(364,250.00)	121%
12020630	Sales of Motor Vehicle Reg. Booklet	18,263,200.00	14,920,000.00	(2,791,950.00)	119%
12020633	Sales of Reflection Jackets	3,226,950.00	43,056,572.61	39,954,122.61	7%
16000202	Restaurant and Entertainment Tax	50,121,586.25	188,684,018.71	137,926,013.22	27%
12040048	Development Levy	708,270.00	365,397,007.33	364,695,437.33	0%
	Total	25,945,142,905.14	23,000,785,875.79	(3,170,145,284.79)	114%
12040041	Science Practical Fees	110,847,379.37	54,586,553.68	(56,260,825.69)	203%
12040043	Birth & Death Registration Fees	378,200.00	402,000.00	23,800.00	94%
12040310	Drug and Dressing Material Fees	82,997,939.80	143,802,810.36	60,804,870.56	58%
12040317	Mortuary Storage Fees	2,126,500.00	2,161,060.00	34,560.00	98%
12040410	X-Ray Services Fees	23,688,800.00	9,075,540.00	(14,613,260.00)	261%
12040431	Dental Charges	1,602,200.00	1,332,000.00	(270,200.00)	120%
12040440	Eye Clinic Fees	1,621,300.00	1,554,608.00	(66,692.00)	104%
12040495	National Health Insurance Schemes (NHIS)	3,506,885.93	8,746,875.03	5,239,989.10	40%
12040496	Physio/Phototherapy	5,349,750.00	5,595,740.00	245,990.00	96%

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12040497	Ear, Nose and Throat	377,500.00	747,600.00	370,100.00	50%
12040579	Theatre Services Fees	17,378,500.00	16,229,395.13	(1,149,104.87)	107%
12040607	Dialysis Services Fees	3,176,000.00	6,055,320.00	2,879,320.00	52%
12060171	Out-Patient Record/Sales	10,830,000.00	11,633,760.00	803,760.00	93%
12060172	In-Patient Card	10,913,500.00	11,248,080.00	334,580.00	97%
	Total	274,794,455.10	273,171,342.20	(1,623,112.91)	101%
12040151	Contract Registration	8,130,000.00	10,000,000.00	1,870,000.00	81%
12040017	Renewal Fees	12,580,100.00	12,000,000.00	(1,885,100.00)	116%
12040540	Non Refundable Tender Fees	83,036,500.00	150,000,000.00	62,588,500.00	58%
12110002	Dividend On Investment	9,696,575.17	17,000,000.00	7,303,424.83	57%
12060029	Sales of Obsolete Stores	5,834,974.00	288,750.00	(5,736,224.00)	2087%
12060004	Sales of Condemned Plant and Vehicles	22,173,043.66	18,480,000.00	(3,503,043.66)	119%
12080021	Rent of Government Properties (Lag/Abj)	-	25,000,000.00	25,000,000.00	0%
12080013	Rent of Shops	3,114,600.00	220,000,000.00	216,885,400.00	1%
12120001	Interest On Bank Deposit	9,360,893,509.25	1,000,000,000.00	(8,360,893,509.25)	936%
12140001	Refund of Over Payment Received	70,951,383.26	20,000,000.00	(50,951,383.26)	355%
12040541	Revenue From Markets Dev.Co	302,501,771.78	277,054,193.76	(25,447,578.02)	109%
12140002	Recovery of Public Fund	3,731,130.00	50,000,000.00	46,556,840.00	7%
12040047	Land Use Charge	121,254,932.81	1,000,000,000.00	878,745,067.19	12%
	Total	10,003,898,519.93	2,799,822,943.76	(7,209,467,606.17)	357%
12040183	Registration of Associations	2,314,000.00	1,500,000.00	(814,000.00)	154%
12040184	Renewal Fees of Associations	139,500.00	1,850,000.00	1,710,500.00	8%
12040401	Registration of Artists	41,000.00	250,000.00	209,000.00	16%
12070008	Hall Hire	-	-	-	0%
12070051	Hiring of Stadia	3,641,500.00	1,200,000.00	(2,441,500.00)	303%
12070069	Hiring of Facilities	15,150,000.00	18,000,000.00	2,850,000.00	84%
12070089	Cultural Troupe (Bazobe)	675,000.00	500,000.00	(175,000.00)	135%
	Total	21,961,000.00	23,300,000.00	1,339,000.00	94%
12040027	Non Refundable Tender Fees	-	300,000.00	300,000.00	0%
12040052	School/Tuition Fees	16,425,020.00	9,300,000.00	(7,125,020.00)	177%
12040619	I.D Cards and Badges Fees	355,000.00	760,000.00	405,000.00	47%

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12040206	Rural Experience Fees	1,095,000.00	1,000,000.00	(95,000.00)	110%
12040316	Examination Fees	365,000.00	350,000.00	(15,000.00)	104%
12040522	Matriculation Fees	213,000.00	456,000.00	243,000.00	47%
12040424	Hostel Fees	3,630,000.00	1,500,000.00	(2,130,000.00)	242%
12040569	Library Fees	547,500.00	456,000.00	(91,500.00)	120%
12040570	Games Fees	142,000.00	304,000.00	162,000.00	47%
12040586	Student Hand Book	497,000.00	1,064,000.00	567,000.00	47%
12040618	Admission Letter Fees	119,000.00	166,500.00	47,500.00	71%
12040622	Students Registration Fees	547,500.00	456,000.00	(91,500.00)	120%
12040626	Practical Supervision Fees	324,500.00	456,000.00	131,500.00	71%
12040653	Medical Lab. Service Fees	912,500.00	760,000.00	(152,500.00)	120%
12060117	Record of Practical Experience & Clinical Experience	380,250.00	456,000.00	75,750.00	83%
12060123	Log Book Fees	#VALUE!	-	-	0%
12060175	Practical Procedure Booklet	355,000.00	760,000.00	405,000.00	47%
12070007	Cyber Café Fees	-	-	-	0%
12070104	Environmental Health Service	213,000.00	456,000.00	243,000.00	47%
12080015	Shop Spaces	-	400,000.00	400,000.00	0%
12090005	Leasing/Rent of Govt. Property	108.67	300,000.00	(10,108.67)	103%
	Total	26,121,378.67	19,700,500.00	(6,730,878.67)	134%
12040153	Registration of Community Development Associations	270,000.00	2,050,000.00	1,780,000.00	13%
12040362	Cooperative Society Audit & Supervision Fees	103,000.00	1,000,000.00	897,000.00	10%
12040369	Registration Fees For Cooperative Societies	3,183,000.00	2,500,000.00	(683,000.00)	127%
	Total	3,556,000.00	5,550,000.00	1,994,000.00	64%
12060032	Sales From Fruit Tree Seedling	20,000.00	1,500,000.00	1,480,000.00	1%
12060163	Sales of Firewood	30,000.00	500,000.00	470,000.00	6%
12060066	Sales of Other Forest Produce	2,432,000.00	5,000,000.00	2,568,000.00	49%
12080016	Rent On Govt Space, Food Seller	122,000.00	300,000.00	178,000.00	41%
	Total	2,604,000.00	7,300,000.00	4,696,000.00	36%
12040020	Pilgrims Administrative Charges	7,074,000.00	-	(7,074,000.00)	0%
12040090	Admin Charges	-	18,000,000.00	18,000,000.00	0%

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12060164	Sales of Forms	1,768,500.00	3,000,000.00	1,231,500.00	59%
12080001	Rent On Government Quarters	-	80,000.00	80,000.00	0%
12080003	Rent From Food Sellers	24,000.00	500,000.00	476,000.00	5%
12080013	Rent of Shops	165,000.00	500,000.00	335,000.00	33%
12080016	Rent On Govt/Shops Space and Food Sellers	-	-	-	0%
12090005	Lease Fees (Gate Ticket Taking)	-	500,000.00	500,000.00	0%
12120001	Interest On Bank Deposit	77,216,434.55	50,000,000.00	(27,216,434.55)	154%
	Total	86,247,934.55	72,580,000.00	(13,667,934.55)	119%
12040090	Admin Charges	10,000.00	250,000.00	240,000.00	4%
12060146	Sales of Pools Agent Forms	110,000.00	250,000.00	140,000.00	44%
	Total	120,000.00	500,000.00	380,000.00	24%
12040040	Medical Fees	-	135,300.00	135,300.00	0%
12040041	Science Practical Fees	-	202,950.00	202,950.00	0%
12040058	Stamp Duty Fees .	-	67,500.00	67,500.00	0%
12040302	Feeding Fees	2,730,000.00	9,471,000.00	6,741,000.00	29%
12040569	Library Books	-	135,300.00	135,300.00	0%
12040570	Games Fees	-	135,300.00	135,300.00	0%
12040604	Continuous Assessment Fees	-	135,300.00	135,300.00	0%
12040619	I.D Cards and Badges Fees	-	45,100.00	45,100.00	0%
12040621	Clubs and Societies Fees	-	67,650.00	67,650.00	0%
12040633	Utility	-	67,650.00	67,650.00	0%
12040660	Hoe, Cutlass & Broom Fees	-	22,550.00	22,550.00	0%
12040663	File Jacket Fees	-	45,100.00	45,100.00	0%
	Total	2,730,000.00	10,530,700.00	7,800,700.00	26%
12040040	Medical Fees	83,300.00	204,000.00	120,700.00	41%
12040041	Science Practical Fees	124,950.00	306,000.00	181,050.00	41%
12040058	Stamp Duty Fees	41,650.00	102,000.00	60,350.00	41%
12040569	Library Fees	83,300.00	204,000.00	120,700.00	41%
12040570	Games Fees	38,400.00	27,000.00	(11,400.00)	142%
12040604	Continuous Assessment Fees	83,300.00	204,000.00	120,700.00	41%
12040619	I.D Cards and Badges Fees	38,400.00	95,000.00	56,600.00	40%
12040621	Clubs and Societies Fees	19,200.00	13,500.00	(5,700.00)	142%
12040632	Maintenance	82,000.00	204,000.00	122,000.00	40%

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12040633	Utility	42,300.00	102,000.00	59,700.00	41%
12040660	Hoe, Cutlass & Broom Fees	39,050.00	27,000.00	(12,050.00)	145%
12040663	File Jacket Fees	38,400.00	27,000.00	(11,400.00)	142%
	Total	714,250.00	1,515,500.00	801,250.00	47%
12040040	Medical Fees	-	300,000.00	300,000.00	0%
12040041	Science Practical Fees	-	300,000.00	300,000.00	0%
12040058	Stamp Duty Fees	-	150,000.00	150,000.00	0%
12040532	Boarding Fees	15,239,000.00	21,000,000.00	5,761,000.00	73%
12040569	Library Fees	-	300,000.00	300,000.00	0%
12040570	Games Fees	-	150,000.00	150,000.00	0%
12040604	Continuous Assessment Fees	-	300,000.00	300,000.00	0%
12040621	Clubs and Societies Fees	-	300,000.00	300,000.00	0%
12040632	Maintenance	-	300,000.00	300,000.00	0%
12040633	Utility	-	150,000.00	150,000.00	0%
	Total	15,239,000.00	23,250,000.00	8,011,000.00	66%
12040040	Medical Fees	35,200.00	120,000.00	84,800.00	29%
12040041	Science Practical Fees	51,050.00	180,000.00	128,950.00	28%
12040058	Stamp Duty Fees	17,600.00	60,000.00	42,400.00	29%
12040532	Boarding Fees	2,464,000.00	8,400,000.00	5,936,000.00	29%
12040569	Library Fees	34,350.00	120,000.00	85,650.00	29%
12040570	Games Fees	30,500.00	40,000.00	9,500.00	76%
12040604	Continuous Assess. Fees	24,000.00	120,000.00	96,000.00	20%
12040619	I.D Cards and Badges Fees	11,400.00	15,000.00	3,600.00	76%
12040621	Clubs and Societies Fees	6,100.00	20,000.00	13,900.00	31%
12040632	Maintenance	31,200.00	120,000.00	88,800.00	26%
12040633	Utility	18,450.00	60,000.00	41,550.00	31%
12040660	Hoe, Cutlass & Broom Fees	15,600.00	15,000.00	(600.00)	104%
12040663	File Jacket Fees	22,600.00	15,000.00	(7,600.00)	151%
	Total	2,762,050.00	9,285,000.00	6,522,950.00	30%
12040632	Maintenance Fees	78,000.00	130,000.00	52,000.00	60%
12040604	Continuous Assessment Fees	78,000.00	130,000.00	52,000.00	60%
12040041	Science Practical Fees	118,500.00	195,000.00	76,500.00	61%
12040633	Utility Fees	39,000.00	65,000.00	26,000.00	60%
12040569	Library	85,000.00	130,000.00	45,000.00	65%

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12040532	Student Boarding Fees	5,523,000.00	9,100,000.00	3,577,000.00	61%
12040570	Games Fees	51,200.00	65,000.00	13,800.00	79%
12040040	Medication Fees	90,400.00	130,000.00	39,600.00	70%
12040621	Clubs and Societies Fees	42,060.00	65,000.00	22,940.00	65%
12040058	Stamp Duty	36,410.00	65,000.00	28,590.00	56%
12040619	I.D Cards and Badges Fees	33,100.00	20,000.00	(13,100.00)	166%
12040663	File Jacket Fees	33,100.00	20,000.00	(13,100.00)	166%
12040660	Hoe, Cutlass & Broom Fees	33,100.00	20,000.00	(13,100.00)	166%
	Total	6,240,870.00	10,135,000.00	3,894,130.00	62%
517055011	Medical Fees	-	204,000.00	204,000.00	0%
517055011	Laboratory Fees	-	306,000.00	306,000.00	0%
517055011	Boarding Fees	8,430,000.00	14,280,000.00	5,850,000.00	59%
517055011	Library Fees	-	204,000.00	204,000.00	0%
517055011	Games Fees	-	102,000.00	102,000.00	0%
12040604	Continuous Assessment Fees	-	204,000.00	204,000.00	0%
12040619	I.D Cards and Badges Fees	-	136,000.00	136,000.00	0%
12040621	Clubs and Societies Fees	-	34,000.00	34,000.00	0%
517055011	Maintenance Fees	-	204,000.00	204,000.00	0%
517055011	Utility Fees	-	102,000.00	102,000.00	0%
12040660	Hoe, Cutlass & Broom Fees	-	102,000.00	102,000.00	0%
517055011	Stamp Duty Fees	-	-	-	0%
12040663	File Jacket Fees	-	102,000.00	102,000.00	0%
	Total	8,430,000.00	15,980,000.00	7,550,000.00	53%
12040618	Admission Letter Fees	697,000.00	900,000.00	203,000.00	77%
12040424	Student Boarding Fees	2,012,000.00	8,360,000.00	6,348,000.00	24%
12040621	Clubs and Societies Fees	890,500.00	1,803,500.00	913,000.00	49%
12104028	Consultancy Services Fees	1,346,500.00	5,000,000.00	3,653,500.00	27%
12040620	External Examination Fees	-	42,653,000.00	42,653,000.00	0%
12040316	Internal Examination Fees	2,780,000.00	7,747,500.00	4,967,500.00	36%
12040570	Games Fees	1,445,000.00	5,165,000.00	3,720,000.00	28%
12040619	I.D Cards and Badges Fees	1,135,500.00	1,665,000.00	529,500.00	68%
12040171	Indexing Fees	-	22,870,000.00	22,870,000.00	0%
12040582	Library Fees	1,490,000.00	5,165,000.00	3,675,000.00	29%
12104085	Licensing	-	8,750,000.00	8,750,000.00	0%

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ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHIEVEMENT%
12104086	Log Book Fees	1,785,000.00	5,250,000.00	3,465,000.00	34%
12040522	Matriculation	1,040,000.00	2,497,500.00	1,457,500.00	42%
12104107	Practical Procedure Booklet	2,326,600.00	8,750,000.00	6,423,400.00	27%
12040426	Result Verification Fees	1,040,000.00	4,162,500.00	3,122,500.00	25%
12040515	Statement of Results Fees	919,000.00	648,900.00	(270,100.00)	142%
12040622	Student Registration Fees	5,175,000.00	10,330,000.00	5,155,000.00	50%
12040586	Training Booklet	1,190,000.00	2,497,500.00	1,307,500.00	48%
12040630	Uniform Fees	3,570,000.00	9,990,000.00	6,420,000.00	36%
12040052	School Fees (Tuition)	7,946,960.00	77,475,000.00	69,528,040.00	10%
12040041	Medical Laboratory Services	1,141,450.00	5,165,000.00	4,023,550.00	22%
12040030	National Health Insurance Scheme (Nhis)	4,560,500.00	10,330,000.00	5,769,500.00	44%
12040019	Standing Order Booklet	58,000.00	275,000.00	217,000.00	21%
12040667	College Practice Area	4,931,500.00	5,000,000.00	68,500.00	99%
	Total	47,480,510.00	252,450,400.00	204,969,890.00	19%
12040235	Registration of External Auditors	-	350,000.00	350,000.00	0%
12040340	Renewal of Registration of External Auditors	-	100,000.00	100,000.00	0%
	Total	-	450,000.00	450,000.00	0%
12020028	Borehole Drilling Licenses	-	650,000.00	650,000.00	0%
12040645	Borehole Drilling Fees	3,610,000.00	6,138,084.48	2,528,084.48	59%
	Total	3,610,000.00	6,788,084.48	3,178,084.48	53%
1205049	Social Home Corner	-	3,400,000.00	3,400,000.00	0%
1206018	Hiring of Shops	-	16,000,000.00	16,000,000.00	0%
	Total	-	19,400,000.00	19,400,000.00	0%
12040552	Boarding Fees	16,002,000.00	23,730,000.00	7,728,000.00	67%
12040520	Games Fees	-	37,000.00	37,000.00	0%
12040040	Medical Fees	-	339,000.00	339,000.00	0%
12040604	Continuous Assessment Fees	-	339,000.00	339,000.00	0%
12040621	Clubs and Societies Fees	-	18,500.00	18,500.00	0%
12040619	I.D Cards and Badges Fees	-	37,000.00	37,000.00	0%
12040041	Science Practical. Fees	-	508,500.00	508,500.00	0%
12040632	Maintenance Fees	-	339,000.00	339,000.00	0%
12040569	Examination /Library	-	339,000.00	339,000.00	0%
12040663	File Jacket Fees	-	37,000.00	37,000.00	0%

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ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHIEVEMENT%
12040660	Hoe, Cutlass & Broom Fees	-	37,000.00	37,000.00	0%
12040631	Utility	-	169,500.00	169,500.00	0%
12040058	Stamp Duty	-	169,500.00	169,500.00	0%
	Total	16,002,000.00	26,100,000.00	10,098,000.00	61%
12040235	Registration Fees	40,000.00	300,000.00	260,000.00	13%
12040340	Renewal Fees	105,000.00	1,150,000.00	1,045,000.00	9%
	Total	145,000.00	1,450,000.00	1,305,000.00	10%
12040017	Contractors Registration	120,000.00	150,000.00	30,000.00	80%
12040040	Medical Fees	16,813,247.00	21,938,400.00	5,125,153.00	77%
12040041	Science Practical Fees	4,393,284.00	9,338,600.00	4,945,316.00	47%
12040052	School/Tuition Fees	88,701,150.00	110,837,221.00	22,136,071.00	80%
12040151	Renewal Fees	-	150,000.00	150,000.00	0%
12040169	Computer Training & Cyber Café Browsing Fees	223,150.00	2,500,000.00	2,276,850.00	9%
12040232	Registration Fees - Consultants	40,000.00	150,000.00	110,000.00	27%
12040274	Registration Fees - General (Post Graduate)	304,598,185.00	360,125,000.00	55,526,815.00	85%
12040279	Cautions Fees (Non-Refundable)	5,146,642.00	5,725,100.00	578,458.00	90%
12040298	University Post Graduate Studies Processing Fees	7,108,400.00	16,000,000.00	8,891,600.00	44%
12040316	Examination Fees	12,186,605.00	18,599,650.00	6,413,045.00	66%
12040377	Consultancy Services Fees	3,382,600.00	13,500,000.00	10,117,400.00	25%
12040426	Result Verification Fees	2,571,871.00	5,725,100.00	3,153,229.00	45%
12040514	Transcript	4,269,192.00	8,131,500.00	3,862,308.00	53%
12040540	Non Refundable Tender	150,000.00	200,000.00	50,000.00	75%
12040569	Library Fees	14,852,105.00	17,599,650.00	2,747,545.00	84%
12040570	Games Fees	12,963,747.00	21,083,600.00	8,119,853.00	61%
12040586	Student Hand Book	124,417.00	150,000.00	25,583.00	83%
12040619	I.D Cards and Badges Fees	2,394,642.00	2,629,550.00	234,908.00	91%
12040622	Students Registration Fees (Undergraduate)	20,109,889.00	23,568,500.00	3,458,611.00	85%
12040623	Remedial/Preliminary Fees	24,686,050.00	40,664,750.00	15,978,700.00	61%
12040625	E-Library	18,408,247.00	21,100,000.00	2,691,753.00	87%
12040636	SIWES /Field Trip/ITF	3,437,778.00	5,500,000.00	2,062,222.00	63%
12040690	University UTME Screening Fees	2,201,550.00	23,000,000.00	20,798,450.00	10%

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ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHIEVEMENT%
12070001	Earnings From Consultancy Services	1,920,000.00	15,000,000.00	13,080,000.00	13%
12070130	Hiring of Academic Gowns	-	1,500,000.00	1,500,000.00	0%
12080001	Rent On Govt. (University) Quarters	878,000.00	6,200,000.00	5,322,000.00	14%
12080004	Hiring of Conference/Lecture Halls	830,000.00	850,000.00	20,000.00	98%
12080013	Rent of Shops	170,000.00	350,000.00	180,000.00	49%
12080019	Rent On University Property (Medical Hostels)	3,720,000.00	3,800,000.00	80,000.00	98%
	Total	556,400,751.00	756,066,621.00	199,665,870.00	74%
12040017	Contractors Registration	5,470,000.00	5,000,000.00	(470,000.00)	109%
12040031	Environment Impact Assessment	29,049,800.00	50,000,000.00	20,950,200.00	58%
12040097	Environment Stress Fees	4,150,000.00	15,000,000.00	10,850,000.00	28%
12040664	Gaseous Emission	-	6,000,000.00	6,000,000.00	0%
12050027	Sanitation Fines	55,000.00	3,000,000.00	2,945,000.00	2%
12050032	Stray Animals Fines	-	500,000.00	500,000.00	0%
12070002	Earning From Laboratory Services	666,275.00	6,000,000.00	5,333,725.00	11%
12070131	Earning From Pit Toilets	80,000.00	1,000,000.00	920,000.00	8%
12080004	Hiring of Conference/Lecture Halls	330,000.00	700,000.00	370,000.00	47%
12090005	Rent	-	2,000,000.00	2,000,000.00	0%
	Total	39,801,075.00	89,200,000.00	49,398,925.00	45%
12040017	Contract Registration Fees	420,000.00	750,000.00	330,000.00	56%
12040106	Others (Bye Elections)	-	600,000.00	600,000.00	0%
	Total	420,000.00	1,350,000.00	930,000.00	31%
12040026	Court Fees	8,420,368.99	4,000,000.00	-4420368.99	211%
12050001	Court Fines	9,920,000.00	6,000,000.00	-3920000	165%
	Total	18,340,368.99	10,000,000.00	-8340368.99	183%
12040274	Registration Fees - General (Post Graduate Fees)	21,164,728.75	10,000,000.00	(11,164,728.75)	212%
12040291	Annual Renewal Fees For Institutions	90,894,605.05	80,000,000.00	(10,894,605.05)	114%
	Total	112,059,333.80	90,000,000.00	(22,059,333.80)	125%
12040026	Court Fees	4,338,850.00	2,900,000.00	(1,438,850.00)	150%
12040089	Magistrate Court Fees	3,790,170.00	2,050,000.00	(1,740,170.00)	185%
12040283	Probate Fees	2,771,800.00	4,050,000.00	1,278,200.00	68%
12050001	Magistrate Court Fines	6,059,095.00	3,050,000.00	(3,009,095.00)	199%
	Total	16,959,915.00	12,050,000.00	(4,909,915.00)	141%

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ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2019	APPROVED BUDGET 2019	VARIANCE	ACHIEVEMENT%
12040026	Court Fees	3,470,000.00	2,600,000.00	(870,000.00)	133%
12040283	Probate Fees	1,582,590.00	800,000.00	(782,590.00)	198%
12050001	Magistrate Court Fines	5,370,000.00	3,600,000.00	(1,770,000.00)	149%
	Total	10,422,590.00	7,000,000.00	(3,422,590.00)	149%

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SCHEDULE OF CAPITAL EXPENDITURE

ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23020113	Pulses Production`	193,216,513.22	320,041,009.60	126,824,496.38
23040106	Anchor Borrowers Scheme (Central Bank of Nigeria- CBN)	-	500,000,000.00	500,000,000.00
23040110	Fertilizer Operations	-	-	-
23040101	Watershed and Shelterbelt Management	-	-	-
23040101	Shelterbelt Management	-	-	-
23040106	Raising of Seedlings in State Nurseries	-	-	-
23040101	Establishment of New Plantation/Woodlots in the State	-	-	-
23050125	Advocacy and Sensitization on Trees Planting	-	-	-
23050101	forest Reserve Management	-	-	-
23050101	Agricultural Research and Development	-	-	-
23050125	Domicile GAP/GHP through Partnership/Consultant	-	6,451,640.00	6,451,640.00
23020113	Renovation of Engineering out Station/Procurement of Agricultural Equipment	-	2,355,466.05	2,355,466.05
23050128	Establish Public Health Emergency Response Committee	-	-	-
23050101	Development of Livestock Training School and Agency	-	-	-
23040107	Improvement of Indigenous Breeds	-	-	-
23050128	Provide Financial Support to Commodity Value Chain Development	-	-	-
23030104	Rehabilitation of State Own Irrigation Scheme across the State	9,129,051.62	78,516,132.60	69,387,080.98
23030104	Rehabilitation of State own Irrigation Scheme in Zaria (Galma 2 & 3)	-	8,500,000.00	8,500,000.00
23030112	Rehabilitation of Cooperative Institute, Ikara	-	-	-
23040107	Annual Livestock Vaccination and Disease Control Activities	-	-	-
23040107	Procurement of Chemicals & Equipment for Prevention of Disease Outbreak	-	-	-
23050129	Production of Fingerlings	-	9,063,439.50	9,063,439.50
23050128	Provision of 25% Insurance Premium Subsidy to Farmers.	-	-	-
23050127	State Partnership for Agriculture (SPA)	-	-	-

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23030112	Renovation of Eleven Warehouses	-	2,929,341.63	2,929,341.63
23030112	Rehabilitation/Equipment/Maintenance of 75 warehouses	-	1,703,238.64	1,703,238.64
23020118	Provision of Basic Irrigation Infrastructure Scheme	41,540,404.06	104,723,156.00	63,182,751.94
23010127	Purchase and Distribution of Hand tiller machine	-	-	-
23040107	Development of Livestock Production Clusters	-	-	-
23020127	Technology Based Agriculture Management Solution Services	-	-	-
23010124	Procure Demonstrating Equipment for the School of Home Economic	-	-	-
23050123	Price Support-Post-Harvest Produce Purchase	-	-	-
23040107	Rehabilitate Grazing Reserves	42,210,954.78	119,281,592.31	77,070,637.53
23040101	State Wide Tree Planting	-	-	-
	TOTAL	286,096,923.68	1,153,565,016.33	867,468,092.65
23040101	New Industrial Plantation Establishment	-	-	-
23050123	Protection/ Management of Existing Plantation	-	-	-
23020113	Production of Seedlings	-	11,000,000.00	11,000,000.00
	TOTAL	-	11,000,000.00	11,000,000.00
23020113	Enhance Community Seed Production	-	-	-
23050101	Conduct of Unified Agric Extension Services	-	16,818,500.00	16,818,500.00
23050101	Conduct of Back to Land Programme	-	-	-
23050101	Carry out Fadama III AF Project	-	-	-
23020113	Carry out Agricultural Processing Productivity Enhancement and Livelihood Support Project (APPEALS) (Counterpart Fund)	-	-	-
23050123	Agricultural Planning Programme	-	-	-
23030112	Rehabilitation of Community Irrigation Schemes	-	-	-
	TOTAL	-	16,818,500.00	16,818,500.00

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23010124	To Rehabilitate, Restructure and Equip BatCs	497,046,864.86	486,734,342.09	(10,312,522.77)
23050101	Mapping, Documentation of Tourism and Historical Sites	-	-	-
23050128	Designing of Standard Zoo	-	-	-
23050101	Establishment of Business Support Centre	-	24,276,673.77	24,276,673.77
23050128	Design of Technological Parks	-	-	-
23030121	Acquisition of Two (2No.) Expo Halls and Replacement of Tarpaulin at Trade Fair Complex.	-	40,690,305.81	40,690,305.81
23030128	Designing of Standard Zoo at eastern bye-pass	-	-	-
23030118	Provision of Infrastructure Dry inland container port	-	-	-
23030127	Develop Web Portal for ICT Services and Multi Media/Video Conference Centre	-	-	-
	TOTAL	497,046,864.86	551,701,321.67	54,654,456.81
23050172	KADat	-	20,000,000.00	20,000,000.00
23050128	Youths and Women Empowerment Programme	-	200,000,000.00	200,000,000.00
	TOTAL	-	220,000,000.00	220,000,000.00
23010143	Purchase and Installation of Transformers	-	198,992,174.73	198,992,174.73
23030102	Kauru Special Intervention on Rural Electrification Projects	-	81,684,328.73	81,684,328.73
23020118	Provision of Min-Grid Solar Electrification to 3 Pilot Communities (Green Elec)	-	-	-
23050129	Pampaida Scale-up	-	200,135,476.33	200,135,476.33
23020118	Provision of Rural Infrastructure (Mining Zones Intervention)	-	331,855,587.00	331,855,587.00
23050101	Cooperative Unit	-	-	-
23020114	Rural Feeder Roads Projects	-	2,077,590,939.00	2,077,590,939.00
23020114	Repositioning of Cooperative Inland offices in the Ministry	-	25,533,000.00	25,533,000.00
23050124	Planning, Budget, Research, Statistics and M&E	-	36,000,000.00	36,000,000.00
	TOTAL	-	2,951,791,505.79	2,951,791,505.79

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23050101	Innovative Power Generation Programmes	220,097,727.71	4,000,000,000.00	3,779,902,272.29
23020103	Energy Efficiency Programmes	-	-	-
23020103	Electricity Access for Communities	-	2,494,000.00	2,494,000.00
23050101	Capacity Building and Empowerment Programmes	-	-	-
	TOTAL	220,097,727.71	4,002,494,000.00	3,782,396,272.29
23050101	Community and Social Development Programmes across the State	98,601,813.27	24,141,000.00	(74,460,813.27)
	TOTAL	98,601,813.27	24,141,000.00	(74,460,813.27)
23020103	Provision of Automated Solar Powered Traffic Signal Control in Kaduna, Kafanchan and Zaria	-	-	-
23050128	Public Housing, Public Private Partnership (PPP)	-	-	-
23020115	Kaduna Metropolitan Rapid Rail Transport	82,975,932.23	500,420,000.00	417,444,067.77
23020101	Construction and Acquisition of New State Government Administrative Buildings	-	174,011,124.06	174,011,124.06
23030123	Supply and Installation of Street Lighting	408,179,393.21	135,016,533.00	(273,162,860.21)
23030123	Conduct of Street Light Maintenance across the State	-	150,000,000.00	150,000,000.00
23020101	Reconstruction of Kaduna State Media Corporation Offices	1,000,000,000.00	1,000,000,000.00	-
23020101	Construction and Acquisition of New State Government Administrative Buildings	-	-	-
23020124	Consultancy Services for Detailed engineering design for Kachia water supply projects	-	-	-
23020124	Consultancy Services for Detailed engineering design for BirninGwari water supply projects	42,425,422.11	-	(42,425,422.11)
23020104	Rehabilitation / Retrofitting of Water WORKS and selected networks extension	366,453,212.09	-	(366,453,212.09)
23020118	Zaria Water Supply and Expansion Project (AfDB).	2,264,778,868.39	-	(2,264,778,868.39)
23020118	Zaria Water Supply and Expansion Project (IsDB).	6,041,437,913.84	-	(6,041,437,913.84)

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23020143	Purchase and Installation of transformer	53,908,955.04	-	(53,908,955.04)
23020102	Kauru Special Intervention on Rural Electrification Projects	362,717,034.32	-	(362,717,034.32)
23020129	Pampaida Scale-up	-	-	-
23020118	Provision of Rural Infrastructure (Mining Zones Intervention)	185,914,897.17	-	(185,914,897.17)
23020114	Rural feeder road projects	572,227,462.86	-	(572,227,462.86)
23020114	Repositioning of Cooperative Inland offices in the Ministry	-	-	-
23020124	Planning, Budget, Research, Statistics and M&E	-	-	-
23020124	Bus Mass Transit	785,539,557.90	-	(785,539,557.90)
23020124	Construction of Earth Dams	-	-	-
	TOTAL	12,071,102,204.16	1,959,447,657.06	(10,111,654,547.10)
23020350	Conduct of Road Maintenance across the State	200,000,000.00	200,000,000.00	-
23030123	Conduct of Street Light Maintenance across the State	-	-	-
23020114	Design and Construction of Double Coat Surface Dressed Roads	-	17,872,942.26	17,872,942.26
23020114	Beautification of Bus Rapid Transit Lanes and Road Pavement Phase II	-	339,889,545.16	339,889,545.16
23020114	Construction of Retaining Wall Along KofarGayan - Jos Road Zaria	-	95,656,250.00	95,656,250.00
23020114	Kaduna Ring Roads	-	13,912,500.00	13,912,500.00
23020114	State Trunk Roads Projects	5,389,462,474.14	3,131,372,872.88	(2,258,089,601.26)
23020118	Provision of Infrastructure at New Layouts	-	82,802.60	82,802.60
23020114	Township Roads Projects	28,008,006,120.78	5,274,160,585.89	(22,733,845,534.89)
23020350	Construction of Box Culverts	-	203,567,839.00	203,567,839.00
23030123	Supply and Installation of Street Lighting	-	-	-
23020114	Rural Feeder Roads	-	-	-
23020114	Land Compensation	-	-	-
	TOTAL	34,735,477,918.17	9,276,515,337.79	(25,458,962,580.38)
23050128	Implementing KASTLEA Driving Academy	-	37,570,000.00	37,570,000.00
23050128	Procurement of Operational Gadgets	9,914,532.25	145,543,800.00	135,629,267.75
23010105	Procurement of Specially Equipped Enforcement Automobiles	54,780,000.00	170,509,725.50	115,729,725.50
	TOTAL	64,694,532.25	353,623,525.50	288,928,993.25

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23020169	Repairs and Renovation of MDAs	2,054,989,653.00	2,087,495,923.15	32,506,270.15
23050109	Landscaping of State Government Premises	232,837,800.58	233,663,863.95	826,063.37
23030121	Furnishing of KADFAMA Office	-	-	-
23010112	Procurement of Centralized Generator and Air Conditioning Systems in MDAs	20,441,128.45	31,316,059.68	10,874,931.23
23030121	Refurbishment and Upgrading of Furniture and Fixtures in all State Government Premises	49,564,824.64	53,901,318.03	4,336,493.39
23050101	Design and Upgrading of Horticultural Requirements in all State Government Premises	-	-	-
23030124	Remodelling of State Owned Parks and Gardens	-	-	-
23010123	Installation of Fire Detection and Fire Fighting Equipment in MDAs	-	-	-
23010122	Acquisition of Health and Safety Gadgets in all MDAs	-	-	-
23020101	Construction of Warehouse and Storage Facilities	-	-	-
23050112	Software Upgrade and licensing for KADFAMA	-	-	-
23050120	Purchase of Tools and Equipment for KADFAMA	-	-	-
23050323	Settlement of Inherited 2016/2017 Capital Projects from MOWHT	-	-	-
23030121	Refurbishment and Maintenance of State Government properties	-	-	-
	TOTAL	2,357,833,406.67	2,406,377,164.81	48,543,758.14
23020107	Construction of 6No Science Secondary Schools (IsDB)	50,168,053.00	57,416,572.29	7,248,519.29
23010112	Supply of Furniture in Secondary Schools across the State	-	75,991,764.56	75,991,764.56
23030106	Primary and Secondary School Rebuilding and Equipping Programme	10,902,401,576.27	11,024,431,239.59	122,029,663.32
23010124	Supply of Students Electronic Tablets	-	-	-
23050129	Global Partnership for Education (GPE)	797,802,929.67	1,987,486,550.00	1,189,683,620.33

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23050101	Interventions to Improve Nutrition for Primary Pupils, IQTE Boarding School Pupils and 31 Boarding Secondary Schools	17,110,456.42	731,000,000.00	713,889,543.58
23050101	Teacher Development Programme (TPD)/DFID Joint Project	-	200,000,000.00	200,000,000.00
23020127	Technology Based School Management Solution Services	-	-	-
23050101	Develop Scientific Glass Technology	-	-	-
23010124	Supply/installation of LPG Tanks, Burners and Industrial Boiling Pans in 29 Boarding Secondary Schools	1,847,560.82	37,327,491.75	35,479,930.93
23050101	Build and Procure Standard Analytical Laboratory at Research Complex to Purify, Analyze and Enhance the Nutritional Value of Products	-	-	-
23050101	Construct and Equip a Multi-purpose Workshop at MoEST Headquarters	-	-	-
23020127	Develop Computer Base Test (CBT) Centre; 1 Centre in Each Senatorial District	-	7,259,099.70	7,259,099.70
23020127	Develop Web Portal for ICT Services and Multi Media/Video Conference Centre	-	1,184,250.50	1,184,250.50
23020127	Construct Computer Laboratories and Supply 20 Desktops Each in 50 secondary Schools across the State	-	-	-
23010124	Procurement of Science Equipment	-	-	-
23050128	Provision of School Uniforms for Students across the State	-	27,345,780.00	27,345,780.00
23050101	Interventions to Disaster Management (Windstorm, Fire Outbreak etc) in 240 Schools across the State	-	-	-
23020101	Fencing of Government owned Facilities	-	152,102,981.25	152,102,981.25
23010124	Procurement of Computers'	-	-	-
23050101	Training & Capacity Building	-	-	-
	TOTAL	11,769,330,576.18	14,301,545,729.64	2,532,215,153.46

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23020118	Construction of Economics Department Building	-	21,646,509.56	21,646,509.56
23020118	Construction of 2No. Twin Lecture Halls	15,200,298.32	7,643,552.79	(7,556,745.53)
23020118	Construction of Pharmaceutical Sciences Building	-	22,750,299.46	22,750,299.46
23020118	Consultancy services on construction of Pharmaceutical Sciences Building	-	2,727,272.73	2,727,272.73
23020118	Construction of Multipurpose Tech. Laboratory Complex at Kafanchan	-	6,715,515.55	6,715,515.55
23010124	Procurement of Equipment's for Multipurpose Tech. Laboratory Complex, Kafanchan	-	12,496,066.22	12,496,066.22
23010105	Procurement of 2No. Project Monitoring Vehicles (forD)	-	2,082,000.00	2,082,000.00
23020118	Consultancy services on construction of Multipurpose Tech. Laboratory Complex, Kafanchan	-	878,653.40	878,653.40
23020118	Construction of 1000 Seat Capacity Auditorium Complex	-	39,131,304.52	39,131,304.52
23020118	Supply & Installation of Furniture to Auditorium Complex	-	13,196,936.25	13,196,936.25
23010124	Supply & Installation of ICT Equipment's& Alternative Power Supply to 1000 seat capacity Auditorium Complex	-	4,294,640.25	4,294,640.25
23010105	Procurement of 2No. Project Monitoring Vehicles (HILUX)	-	1,695,112.50	1,695,112.50
23010112	Furnishing of Laboratories at Faculty of Sciences Complex	-	4,200,000.00	4,200,000.00
23020118	Consultancy services on Construction of 1000 Seat Capacity Auditorium Complex	-	5,478,609.65	5,478,609.65
23020118	Construction of Faculty of Agricultural Science [Phase II]	-	79,380,930.75	79,380,930.75
23010112	Furnishing of Faculty of Agricultural Science [Phase II]	-	6,923,486.59	6,923,486.59
23010112	Furnishing of Laboratories & Offices at Faculty of Pharmaceutical Science Complex	-	13,643,039.25	13,643,039.25

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23010112	Furnishing of Laboratories at Faculty of Science Complex [II]	-	4,596,224.85	4,596,224.85
23010124	Procurement of Equipment for Faculty of Medicine (CT-Scan)	-	10,410,765.38	10,410,765.38
23010124	Furnishing of Clinical Laboratories & Procurement of Teaching Aids (Lots 23C)	-	7,633,796.48	7,633,796.48
23020118	Consultancy services on Construction of Faculty of Agricultural Science [Phase II]	-	3,403,357.17	3,403,357.17
23010112	Procurement of Furniture's & Equipment's for Library at Kafanchan	-	7,041,819.75	7,041,819.75
23020127	Installation, Networking & Configuration of a Dedicated LAN Fiber Optic Internet Backbone for Phases 2-4	-	22,706,394.17	22,706,394.17
23020127	Provision & Subscription to Stable Internet Connection	-	13,724,786.25	13,724,786.25
23020127	Upgrade of Computer Centre	-	46,025,528.85	46,025,528.85
23010128	Installation of Campus-wide Surveillance System and Instructional Facilities	15,483,327.97	38,546,160.19	23,062,832.22
23020118	Consultancy services on Installation & Networking of Campus-wide Surveillance System and Instructional Facilities	-	12,328,862.00	12,328,862.00
23020118	Construction & Equipping of 3No. Workshops at Kafanchan	17,159,683.38	72,796,392.11	55,636,708.73
23020118	Construction of Students' IT Park at Kafanchan Campus	-	20,252,817.51	20,252,817.51
23020118	Consultancy services on Construction of Students' IT Park at Kafanchan Campus	-	5,534,947.00	5,534,947.00
23020118	Construction of Faculty Auditorium Complex for Social & Management Sciences	-	41,233,060.55	41,233,060.55
23020118	Consultancy services on Construction of Faculty Auditorium Complex for Social & Management Sciences	-	2,483,021.28	2,483,021.28
23020118	Consultancy services on Construction of Students' IT Park at Kaduna Campus	-	22,962,142.88	22,962,142.88
23010124	Procurement of Equipment's for Other Selected Departments	-	3,827,503.01	3,827,503.01

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23020118	Construction of Students' IT Park at College of Basic Studies, Kaduna	-	19,517,800.20	19,517,800.20
23020118	Procurement of Equipment's for Other Selected Departments (II)	-	1,860,000.00	1,860,000.00
23010113	Procurement of Desktop Computers	-	7,671,821.25	7,671,821.25
23020127	Consultancy services on Construction of Students' IT Park at CBS., Kaduna	-	2,381,173.44	2,381,173.44
23020118	Construction of 300 seat capacity lecture hall at Kafanchan	-	18,486,470.06	18,486,470.06
23020118	Consultancy services on Construction of 300 seat capacity lecture hall at Kafanchan	-	755,323.95	755,323.95
23020118	Construction and furnishing of Auto-Card/Manual Drafting Studio Complex	-	79,764,274.13	79,764,274.13
23010124	Procurement of Equipment's for Auto-Card/Manual Drafting Studio Complex	-	11,112,859.17	11,112,859.17
23010124	Consultancy services on Construction and furnishing of Auto-Card/Manual Drafting Studio Complex	-	3,694,926.10	3,694,926.10
23010122	Procurement of Equipment's (MRI Machine) for Faculty of Medicine Complex	-	19,124,473.88	19,124,473.88
23010122	Procurement of Additional Equipment for Faculty of Medicine Complex (A)	-	8,891,250.00	8,891,250.00
23010122	Procurement of Additional Equipment for Faculty of Medicine Complex (B)	-	5,284,162.58	5,284,162.58
23010122	Consultancy services on Procurement of Additional Equipment for Faculty of Medicine Complex (A&B)	-	770,806.13	770,806.13
23010124	Procurement of Equipment's for Department of Physics	-	95,737,338.24	95,737,338.24
23010124	Procurement of Additional Equipment's for Faculty of Medicine (III)	-	14,110,081.65	14,110,081.65
23010122	Consultancy services on Procurement of Additional Equipments for Faculty of Medicine (III)	-	601,918.16	601,918.16
23020118	Construction of Classrooms/Office Complex at Kafanchan	-	30,078,255.85	30,078,255.85
23010113	Procurement of Desktops Computers (III)	-	562,500.00	562,500.00

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23020118	Consultancy services on Construction of Classrooms/Office Complex at Kafanchan	-	1,740,549.38	1,740,549.38
23020118	Construction of Faculty of Environmental Sciences (Phase II)	-	58,730,496.22	58,730,496.22
23020118	Construction, furnishing & supply of Equipment's for the Faculty of Social & Mgt. Sciences (Phase II)	-	88,234,706.22	88,234,706.22
23010124	Procurement & Installation of Printing Equipment for Mass Communication Dept.	-	4,902,750.00	4,902,750.00
23010112	Procurement and Installation of Lecture Hall furniture for Faculty of Arts	-	1,537,500.00	1,537,500.00
23010112	Consultancy services on Construction, furnishing & supply of Equipment's for the Faculty of Social & Mgt. Sciences (Phase II)	-	7,504,564.47	7,504,564.47
23010122	Consultancy services on Procurement of Hospital Furniture and Equipment's for the University Sick-Bay	-	370,946.21	370,946.21
23010122	Procurement of Equipment's for Postgraduate Research in the Department of Biochemistry	-	573,450.00	573,450.00
23020118	Construction and furnishing of Faculty of Science (Phase II)	-	90,690,495.00	90,690,495.00
23010113	Procurement of Desktop Computers (V)	-	2,250,000.00	2,250,000.00
23020118	Consultancy services on Construction and furnishing of Faculty of Science (Phase II)	-	3,059,505.00	3,059,505.00
23010122	Procurement of Equipment's for Faculty of Medicine	-	13,843,393.95	13,843,393.95
23010122	Consultancy services on Procurement of Equipment's for Faculty of Medicine	-	601,918.16	601,918.16
23010124	Procurement of Equipment's for Faculty of Agriculture	-	13,885,261.51	13,885,261.51
23010113	Procurement of Desktop Computers (VI)	-	659,846.25	659,846.25

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23010124	Consultancy services on Procurement of Equipment's for Faculty of Agriculture	-	418,528.83	418,528.83
23020118	Construction of 500 seat capacity lecture theatre	-	19,130,254.53	19,130,254.53
23010112	Furnishing of 500 seat capacity lecture theatre	-	7,901,775.00	7,901,775.00
23020118	Construction of Twin Lecture Halls	-	3,696,110.92	3,696,110.92
23010112	Furnishing of Twin Lecture Halls	-	3,989,250.00	3,989,250.00
23020118	Construction of Postgraduate Lecture Classes	-	9,782,484.07	9,782,484.07
23010112	Furnishing of Postgraduate Lecture Classes	-	3,789,209.81	3,789,209.81
23010124	Procurement of Equipment's for Department of Biochemistry	-	2,813,250.62	2,813,250.62
23010124	Procurement of Equipment's for Department of Mathematics	-	2,709,837.12	2,709,837.12
23010124	Procurement of Equipment's for Department of Physics	-	95,737,338.24	95,737,338.24
23010124	Procurement of Equipment's for Department of Chemistry	-	2,770,021.95	2,770,021.95
23010124	Procurement of Equipment's for Department of Microbiology	-	2,564,781.00	2,564,781.00
23010124	Procurement of Equipment's for Department of Physics	-	95,737,338.24	95,737,338.24
23010122	Procurement of Equipment's for Faculty of Pharmaceutical Sciences	-	6,623,288.48	6,623,288.48
23010107	Procurement of 1No. Water Tank	-	2,700,000.00	2,700,000.00
23010107	Procurement of 1No. Fire Engine	-	3,433,498.43	3,433,498.43
23010107	Procurement of 1No. Slasher	-	1,080,000.00	1,080,000.00
23010108	Procurement of 1No. Student's Bus	-	3,165,750.00	3,165,750.00
23010124	Furnishing of Clinical Laboratories & Procurement of Teaching Aids (LOT 23B)	-	6,508,796.48	6,508,796.48
23020118	Consultancy services on various construction (Z)	-	15,463,218.14	15,463,218.14
23020118	Completion of Fencing and Gates at Kafanchan Campus	-	157,279,965.00	157,279,965.00

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23020118	Construction and furnishing of Faculty of Law and Departments (Phase I)	-	370,482,050.00	370,482,050.00
23020118	Construction of Twin Lecture theatre & Court Yard for Faculty of Law (Phase I)	-	310,454,550.00	310,454,550.00
23020118	Construction and furnishing of Faculty of Education and Departments (Phase I)	-	370,454,550.00	370,454,550.00
23020118	Construction of Twin Lecture theatre for Faculty of Education (Phase I)	-	310,454,550.00	310,454,550.00
23020118	Construction and furnishing of Faculty of Engineering and Departments (Phase I)	-	370,454,550.00	370,454,550.00
23020118	Construction of Twin Lecture theatre for Faculty of Engineering (Phase I)	-	310,454,550.00	310,454,550.00
23010122	Purchase of 4no. official Vehicles for Principal Officers	-	67,002,500.00	67,002,500.00
23010123	Supply & installation of Automatic Dry Sprinkler Aerosol Fire Suppression & Extinguishing Devices	-	30,452,050.00	30,452,050.00
23020114	Construction of Access Roads and Internal Road Network (KAPSI)	-	12,712,500.00	12,712,500.00
23020118	Commencement of Work at Satellite Campus at Lere	-	50,000,000.00	50,000,000.00
23020124	Landscaping and Parking Lots (KAPSI)	-	7,712,500.00	7,712,500.00
23010112	Procurement of Student's Tables & Chairs (KAPSI)	-	11,212,500.00	11,212,500.00
23020118	Construction of Fence for Male & Female Hostels (KAPSI)	-	12,212,500.00	12,212,500.00
23020118	Construction of Fence for Male & Female Common Rooms (KAPSI)	-	10,212,500.00	10,212,500.00
23020118	Purchase of Student's Beds & Matrasses (KAPSI)	-	11,712,500.00	11,712,500.00
23020118	Development of Permanent Site (KAPSI)	-	147,809,740.00	147,809,740.00
23020118	Construction and furnishing of a Befitting senate Building at Main Campus	-	-	-

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23020118	Construction and furnishing of Business School at kaduna campus	-	-	-
23020118	Construction and furnishing of Lecture Theaters at kafanchan campus	-	-	-
23010112	Procurement of Equipments for BarauDikko Teaching Hospital and mass Communication Department.	-	-	-
23010112	Procurement of Equipments for various Department at kaduna and kafanchan campuses	-	-	-
23010112		-	-	-
	TOTAL	47,843,309.67	4,040,471,112.93	3,992,627,803.26
23020101	Construction of Administrative Block	-	-	-
23020101	Construction of Fine and Applied Arts Complex	-	-	-
23020101	Construction of Technical Education Complex	-	-	-
23020101	Construction of Clinic	-	-	-
23030121	Rehabilitation of 9No. Classrooms/Lecture Halls	-	-	-
23030101	Rehabilitation of 4No. Students Hostels	-	126,865,547.41	126,865,547.41
23030110	Rehabilitation of College Main Library	-	13,965,105.39	13,965,105.39
23020101	Construction of Perimeter Fence and College Main Entrance Gate	-	119,897,618.00	119,897,618.00
23010124	Purchase of Classroom Furniture	-	7,100,100.00	7,100,100.00
23050117	2019 TETfund Normal / Special Intervention Projects	15,483,327.97	261,275,209.22	245,791,881.25
23030110	Rehabilitation of burnt block of 6No classrooms	-	-	-
23030101	Rehabilitation of Provost Residence	-	-	-
23030121	Rehabilitation of Science LAB	-	-	-
	TOTAL	15,483,327.97	529,103,580.02	513,620,252.05
23010125	Purchase of New Library Books	-	-	-
23010125	2nd Phase of E-Library	-	-	-
23010112	Purchase of Reading Table and Chairs in HQ and Other Branches	-	-	-
23010125	Purchase of Library Equipment	9,186,441.98	-	(9,186,441.98)
23020101	Renovation/Construction of HQ and Other Branches	-	192,709,983.61	192,709,983.61
	TOTAL	9,186,441.98	192,709,983.61	183,523,541.63
23010112	Procurement of Furniture and fittings	-	1,955,000.00	1,955,000.00
	TOTAL	-	1,955,000.00	1,955,000.00
23020118	Construction of one block of 2 classrooms for Special Education Schools	-	32,955,489.80	32,955,489.80

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23020118	Construction of 2Nr. Block of 2 Cubicles toilets for Special Education Schools	-	9,245,308.80	9,245,308.80
23020118	Procurement of 2-seater Pupils' bench/desk for Special Education Schools	-	1,740,000.00	1,740,000.00
23020118	Procurement of Teachers' Chairs and tables for Special Education Schools	-	200,000.00	200,000.00
23010124	Procurement of Wheel Chairs for Special Education Schools	-	1,000,000.00	1,000,000.00
23010124	Procurement of Mobility Cane for Special Education Schools	-	800,000.00	800,000.00
23010124	Procurement of Crutches for Special Education Schools	-	760,000.00	760,000.00
23010124	Procurement of Slate and Stylus for Special Education Schools	-	1,500,000.00	1,500,000.00
23010124	Procurement of ABACUS for Special Education Schools	-	585,000.00	585,000.00
23010124	Procurement of Sign Language Charts for Special Education Schools	-	715,000.00	715,000.00
23010124	Procurement of Sign Language for Beginners for Special Education Schools	-	396,000.00	396,000.00
23010124	Procurement of Jig-Saw Puzzle for Special Education Schools	-	250,000.00	250,000.00
23010124	Wild Animal Toys for Special Education Schools	-	234,000.00	234,000.00
23010113	Procurement of HP Desktop Computer for Special Education Schools	-	1,010,000.00	1,010,000.00
23010113	Procurement of HP Laserjet Printer for Special Education Schools	-	268,800.00	268,800.00
23010124	Procurement of Perkins Braille for Special Education Schools	-	576,000.00	576,000.00
23010124	Procurement of Slide for Special Education Schools	-	200,000.00	200,000.00
23010124	Procurement of Swing for Special Education Schools	-	112,520.00	112,520.00
23010124	Procurement of Blind Footballs for Special Education Schools	-	72,000.00	72,000.00

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23010124	Procurement of Sewing Machines for Special Education Schools	-	1,000,000.00	1,000,000.00
23010124	Procurement of Knitting Machines for Special Education Schools	-	1,020,000.00	1,020,000.00
23050103	Project Monitoring and Supervision	-	1,200,000.00	1,200,000.00
23050101	A 3 day Orientation training for both SUBEB & LGEA Staff	-	5,532,000.00	5,532,000.00
23050101	LGSIT Leadership Training for 70 SSO at 3 Senatorial Districts	-	5,470,000.00	5,470,000.00
23050101	Literacy & Numeracy Training for GWSIT & LGEA SIT	-	4,512,000.00	4,512,000.00
23050101	Leadership Training for 421 SSO	-	13,802,000.00	13,802,000.00
23050101	Leadership Training for SSOs on Literacy & Numeracy	-	9,656,000.00	9,656,000.00
23050101	Leadership Training for Head Teachers	-	45,089,000.00	45,089,000.00
23050101	Literacy & Numeracy Training for SSO, Head Teachers and Class Teachers	-	92,726,000.00	92,726,000.00
23050101	Progress Communication meeting at the 3 Senatorial Districts	-	1,051,000.00	1,051,000.00
23050101	School Based Support Monitoring & Training	-	27,339,000.00	27,339,000.00
23050101	Training on Class Practice for LGSIT, SSO & HT	-	21,250,500.00	21,250,500.00
23050101	Procurement of Instructional Materials	-	17,370,530.35	17,370,530.35
23020107	Procurement of Computers and Electronic Appliances for Tsangaya School	-	10,813,563.30	10,813,563.30
23020118	Expansion/Renovation of School facilities	-	53,554,192.08	53,554,192.08
23010124	Procurement of Tsangaya Materials to 2 schools	-	10,617,712.20	10,617,712.20
23020107	Project Monitoring and Supervision of TETFUND Project	-	7,200,000.00	7,200,000.00
23050101	One day meeting with HODs, State Teachers and Core Teachers	-	1,368,000.00	1,368,000.00
23050101	3 days refresher course for 50 core Teachers	-	2,085,000.00	2,085,000.00

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23050101	Conduct training for 2035 Teachers on SMASE	-	30,833,000.00	30,833,000.00
23050101	Conduct of post Training impact survey to 23 LGEAs	-	13,248,000.00	13,248,000.00
23050101	Training of 70 Counsellors from 3 Senatorial Zones for effective Counselling in Schools	-	1,962,000.00	1,962,000.00
23050101	Training of 255 JSS Teachers on strengthening English proficiency in 3 Senatorial Zones	-	5,685,000.00	5,685,000.00
23050101	Training of 75 LGEA & SUBEB Officers on School supervision mechanism	-	2,194,000.00	2,194,000.00
23050101	5 days Training of 350 Caregivers on the 1 year pre-primary Education Curriculum	-	8,465,000.00	8,465,000.00
23050101	IQTE School improvement Training for 200 Almajirai Teachers on Literacy & Numeracy	-	4,745,000.00	4,745,000.00
23050101	Training of 92 Gender Desk Officers and regular teachers of Special Education	-	4,965,000.00	4,965,000.00
23050101	Quarterly School improvement Sensitization & Advocacy	-	24,652,640.00	24,652,640.00
23050101	Quality Assurance training on School Assessment and Evaluation	-	10,000,000.00	10,000,000.00
23050101	3 days Jolly Phonics Training for 2000 Primary 1&2 Teachers	-	45,000,000.00	45,000,000.00
23020107	Construction of 21nr Blocks of 2 Classrooms with Rest rooms and toilets.	-	233,522,763.60	233,522,763.60
23020107	Construction of ECCDE Games Village in 21Nr ECCDE Schools	-	9,910,372.50	9,910,372.50
23010124	Procurement of 1344nr Pupil's Chairs	-	10,503,373.44	10,503,373.44
23010124	Procurement of 84 Teacher's Chairs	-	388,080.00	388,080.00
23010124	Procurement of 1344 Pupil's Tables	-	9,139,200.00	9,139,200.00
23010124	Procurement of 84 Teacher's Tables	-	630,000.00	630,000.00
23010124	Procurement of 63 Mattress	-	1,449,000.00	1,449,000.00
23020107	Procurement of TV sets, DVD Player, DVD plates instructional materials, Toys and Generator Set to 3 ECCDE Schools	-	1,416,076.56	1,416,076.56
23020107	Project Supervision and Monitoring for ECCDE Schools	-	5,200,000.00	5,200,000.00
23020107	Rehabilitation of 334Nr Blocks of Classrooms	-	1,121,389,863.12	1,121,389,863.12

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23020107	Construction of 48Nr of 2 Blocks of Classrooms	-	386,219,997.60	386,219,997.60
23020107	Construction of 34 Nr of 3 Blocks of Classrooms	-	370,984,195.58	370,984,195.58
23020107	Construction of 32Nr of 4 Blocks of Classrooms	-	461,964,288.00	461,964,288.00
23020107	Construction of 98Nr Blocks of 2 Cubicles VIP Toilets	-	125,397,183.80	125,397,183.80
23020107	Construction of 32Nr Fences and Gates	-	191,127,443.84	191,127,443.84
23020107	Construction of 1Nr Drainage in 3 Schools	-	5,307,066.00	5,307,066.00
23020107	Construction of 1Nr Borehole in 3 Schools	-	3,600,000.00	3,600,000.00
23020107	Procurement of 17963Nr 2-seater students desk/bench	-	395,186,000.00	395,186,000.00
23020107	Procurement of 1184 Teachers furniture's (Table and Chair	-	29,600,000.00	29,600,000.00
23050103	Project Supervision and Monitoring for Primary Schools	-	72,000,000.00	72,000,000.00
23010124	Construction of 36Nr Blocks of Laboratories	-	367,413,594.48	367,413,594.48
23020107	Construction of 76Nr 4 Blocks of Classrooms	-	1,097,165,213.64	1,097,165,213.64
23020107	Procurement of 6048 Nr 2-seater students desk/bench	-	133,056,000.00	133,056,000.00
23020107	Procurement of 303 set of Teachers furniture's (Table and Chair)	-	7,575,000.00	7,575,000.00
23020107	Procurement of 36 Nr imported resin laminated laboratory tops for junior secondary schools multi- purpose laboratory fittings	-	283,336,648.20	283,336,648.20
23020107	Project Supervision and Monitoring for Junior Secondary	-	36,000,000.00	36,000,000.00
23020107	UBE-Matching Grant	-	-	-
23020107	UBE-Teacher Professional Dev.	-	-	-
23020107	UBE -Special Education	-	-	-

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23020107	TETFUND	-	-	-
23020107	2017-2019 UBEC Counterpart funding	-	-	-
23020118	Construction of 30No 4 Blocks of Classrooms and Toilets	491,277,613.69	-	(491,277,613.69)
23020107	UBEC Intervention PROJECT(2017-2019)	-	-	-
23050129	Better Education Service Delivery for All (BESDA) Project (Prior Result)	-	-	-
23050129	Better Education Service Delivery for All (BESDA) Project (Advance Payment)	-	-	-
	TOTAL	491,277,613.69	5,917,339,963.39	5,426,062,349.70
23050101	Accreditation of 11No. ND/HND Courses	-	-	-
23020101	Construction of 150 Seater Lecture theatre	20,938,814.93	36,703,532.96	15,764,718.03
23020128	Construction of 20 Space Toilets for Students	-	289,961.21	289,961.21
23020101	Construction of Block of Offices	-	3,350,611.58	3,350,611.58
23020107	Construction of Perimeter Fence	-	1,063,700.00	1,063,700.00
23020118	Construction of Entrepreneurship Development Centre	18,481,300.00	-	(18,481,300.00)
23020118	Construction of Walkways (Annex & Main Campus)	-	-	-
23030101	Rehabilitation of Male & Female Hostels	-	-	-
23030105	Rehabilitation of Classrooms	-	373,980.54	373,980.54
23030121	Rehabilitation of Multi-Purpose Hall (Main Campus)	-	-	-
23030121	Rehabilitation of 2 Blocks of Science Laboratories	-	-	-
23030121	Rehabilitation of Academic Staff Offices (Main Campus & Director SAS)	344,613.40	641,809.72	297,196.32
23020118	Provision of 10Nos. Bore-holes with Overhead Tank & Stand	-	-	-
23030123	Provision of Solar Street Light (Main & Annex Campuses)	4,882,426.75	5,959,518.72	1,077,091.97
23030123	Tertiary Education Trust Fund (NBPZ) Special Intervention	-	380,000,000.00	380,000,000.00

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23020129	Procurement of Office Equipment	-	-	-
23010105	Procurement of 10Nos. official Vehicles	-	-	-
23010112	Procurement of Classroom & Office Furniture	-	-	-
	TOTAL	51,468,152.81	428,383,114.73	376,914,961.92
23020106	Upgrading and Equipping of General Hospitals across the State to Improve Quality and Access of Health Care Services and to reduce Maternal & Under 5 Mortality	932,381,150.90	1,052,949,448.95	120,568,298.05
23020124	Construction of Visiting Doctors and Utility Quarters at Yusuf Dantsoho Memorial Hospital Tudun Wada, Kaduna.	-	25,701,604.29	25,701,604.29
23020106	Construction of Trauma Centre at Doka	65,390,111.11	210,687,540.19	145,297,429.08
23020106	Construction of 300-Bed Specialist Hospital	1,442,610,559.57	4,323,401,090.18	2,880,790,530.61
23020106	Construction of Standard Accident and Emergency Unit in 4 major Hospitals across the State	-	50,000,000.00	50,000,000.00
23010105	Purchase and Installation of 3 Electric Smokeless Medical Waste Incinerator (One in Each Senatorial Zone)	-	20,000,000.00	20,000,000.00
23010122	Purchase of Re-agents/Consumables for Blood Transfusion Services	-	8,000,000.00	8,000,000.00
23050128	Establishment of Kaduna State Emergency Medical Services to increase access to Health Care	-	15,000,000.00	15,000,000.00
23020106	Completion and Upgrading of PHC F/Kagoma to a Rural Hospital to increase access to Health Care	35,962,988.24	175,122,615.27	139,159,627.03
23050109	Landscaping, Drainage and Beautification of General Hospitals	9,974,656.89	20,108,817.85	10,134,160.96
23050128	Establishment of Kaduna State Contributory Health Management Authority	-	75,000,000.00	75,000,000.00
23020101	Construction of New College of Nursing at Pambegua	-	50,000,000.00	50,000,000.00

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23050101	Saving One Million Lives Performance for Results (P4R)	385,000,000.00	552,000,000.00	167,000,000.00
23050101	Kaduna State Tuberculosis and Leprosy CP (DSTB) Netherlands Leprosy Control	-	45,423,728.00	45,423,728.00
23050101	Kaduna State Tuberculosis and Leprosy CP (DRTB) Netherlands Leprosy Control	-	42,858,762.00	42,858,762.00
23050101	Neglected Tropical Disease Control Programme (ONCHO)	5,997,794.55	37,000,000.00	31,002,205.45
23010122	Procurement of Dialysis Consumables	-	100,000,000.00	100,000,000.00
23020101	Malaria Control Programme	151,779,244.44	500,000,000.00	348,220,755.56
23010122	Procurement of Micronutrients for Nutrition	-	-	-
	TOTAL	3,073,957,245.57	7,303,253,606.73	4,229,296,361.16
23020101	Construction and Furnishing of 300 Seater Capacity Lecture theatre	-	500,372.60	500,372.60
23030101	Renovation of Burnt Female Hostel at Makarfi Main Campus	-	2,077,860.23	2,077,860.23
23020101	Construction of 10 No Classrooms	-	-	-
23020101	Construction/Furnishing of Bursary Department	23,351,538.10	-	(23,351,538.10)
23020107	Construction/Fencing of Makarfi Main Campus Western Part of the College	-	-	-
23020101	Procurement of therapeutic food and drugs for management of acute malnutrition	-	-	-
23020101	Procurement of Drugs for the treatment of the Elderly	-	-	-
	TOTAL	25,793,056.40	2,578,232.83	(23,214,823.57)
23020106	Construction of Laboratory and Demonstration Room at College of Nursing, Kafanchan	-	81,330,346.00	81,330,346.00
23020101	Construction of 450 Seater Capacity lecture theatre Phase 1 and 2 at College of Nursing, Kafanchan	-	30,762,073.65	30,762,073.65
23020101	Construction of ICT Centre at College of Nursing Kafanchan	-	8,628,917.50	8,628,917.50
23030101	Renovation of Hostel 2	-	13,806,721.95	13,806,721.95

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23010112	Procurement of 3 in 1 Student Chairs	-	10,735,500.00	10,735,500.00
23010113	Procurement of HP Desktops and Laptops	-	-	-
23050124	Renovation of Sickbay at College of Nursing Kafanchan	-	-	-
23020101	Construction of Administrative Block at College of Nursing Kafanchan	-	55,096,000.00	55,096,000.00
23020101	Consultancy Fees For Stage III Capital Projcet	-	-	-
	TOTAL	-	200,359,559.10	200,359,559.10
23030105	General Renovation &Remodeling of the Existing Admin Block, Classes & Laboratory @ College of Midwifery T/wada	5,468,133.53	17,124,000.00	11,655,866.47
23020101	Construction of 250 Seater Students Capacity Auditorium @ College of Midwifery T/wada	-	10,709,015.10	10,709,015.10
23010104	Procurement of official Vehicles for the College @ College of Midwifery T/Wada	-	-	-
23010124	Procurement of Books & Journals @ College of Midwifery T/wada	-	-	-
23020101	Construction of 6No Staff Toilets at College of Midwifery Tudun Wada	-	2,694,995.10	2,694,995.10
23010124	Procurement of 4No Sony Multimedia Projectors & White Boards each Installation & Staff Training at College of Midwifery Tudun Wada	-	-	-
23010112	Procurement of 300No Students Standard Tablets and Chairs for Auditorium at College of Midwifery Tudun Wada	-	-	-
23010124	Procurement of of RH, GN and PHN Books for Library at College of Midwifery Tudun Wada	-	1,359,659.00	1,359,659.00
23010112	Procurement of Office Furniture and Equipment for 15Nos. Offices at College of Midwifery Tudun Wada	-	-	-
23050104	Procurement of 150Nos. Convocation Gowns and College Mace at College of Midwifery Tudun Wada	1,642,940.00	1,846,000.00	203,060.00

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23010112	Procurement of Furniture and Equipment for Library Complex at College of Midwifery Tudun Wada	-	4,754,800.00	4,754,800.00
23010113	Procurement of 50Nos. Laptop Computers fo Academic Staff at College of Midwifery Tudun Wada	-	3,770,000.00	3,770,000.00
23020101	Construction of Sporting Field at College of Midwifery Tudun Wada	-	348,230.14	348,230.14
	TOTAL	7,111,073.53	42,606,699.34	35,495,625.81
23020106	PHCs Project (Construction, Renovation and Upgrading PHC Centres)	1,248,643,922.97	2,462,570,272.84	1,213,926,349.87
23050101	Provision of Counterpart Funding	415,812,763.00	550,000,000.00	134,187,237.00
23020101	Furnishing of 3 Zonal Cold stores at Zaria, Kaduna and Kafanchan	-	15,985,600.00	15,985,600.00
23020101	Counterpart Funding for Global Fund Resilient & Sustainable system for Health (RSSH) Grant	-	-	-
	TOTAL	1,664,456,685.97	3,028,555,872.84	1,364,099,186.87
23010141	Procure drugs for Maternal Health Care(MCH) under Free Maternal and Child Healthcare(FMCH) program	158,270,414.01	200,000,000.00	41,729,585.99
23010141	Procurement of Drugs for Infant Health Care (IHC) under Free Maternal and Child Healthcare(FMCH) Program	-	45,475,909.81	45,475,909.81
23010141	Procurement of Drugs for Under-Five Health Care (U-5HC) under Free Maternal and Child Healthcare(FMCH) Program	38,782,106.40	70,000,000.00	31,217,893.60
23020101	Procurement of therapeutic food and drugs for management of acute malnutrition	-	-	-
23010141	Procurement of Drugs Under War Against Malaria (WAM) Program	-	3,760,407.00	3,760,407.00
23010141	Procurement of Drugs for MNCH Week	37,766,150.00	200,000,000.00	162,233,850.00
23010141	Procurement of Drugs for All MDA's	-	-	-

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23020101	Procurement of Drugs for the Treatment of the Elderly	-	20,000,000.00	20,000,000.00
23010141	Procurement of Drugs for Service Delivery Plan	-	1,000,000,000.00	1,000,000,000.00
23010141	Procurement of Antiretroviral Drugs, Reagents, Kits and Condoms Under HIV/AIDS Treatment Program	9,105,180.00	100,000,000.00	90,894,820.00
23030105	Rehabilitation of Perimeter Fence & Main Gate and Landscape Terrain of KSDMSMA	-	-	-
23020106	Construction of one Zonal Medical Stores Zaria	-	-	-
23020106	Construction of 2 No. Modern Cold Rooms at the KSDMSMA	-	-	-
23010105	Procurement of Man Diesel Delivery Van for the KSDMSMA	-	-	-
23050101	Conduct Comprehensive Business Plan Research for DMSMA to Manufacture and Market Essentials Medicines/Pharmaceuticals	-	-	-
23010141	Procurement of Family Planning/Reproductive Health Commodities and Consumables	-	120,000,000.00	120,000,000.00
23010105	Procurement of 5-Tonne Pharmagrade Delivery Van	-	-	-
23010124	Procurement of Quality Control Equipment and Mini Laboratory	-	-	-
23010112	Procurement of Racking System in the Warehouses	-	-	-
23010141	Distribute Drugs and Health Commodities to Public Health Faculties through Direct Delivery(3PL)	-	-	-
23010122	Procurement of Manual Pallet Jack	-	-	-
23010122	Procurement of Pharmagrade Plastic Pallets	-	-	-
23020101	Procurement of therapeutic food and drugs for management of acute malnutrition	-	120,247,034.00	120,247,034.00
	TOTAL	243,923,850.41	1,879,483,350.81	1,635,559,500.40
23050115	Counselling and Testing of 400,000 Persons Including Pregnant Women and Couples in line with the National Guidelines	-	-	-

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23010122	Procurement of Laboratory Reagents for Patients' Follow-up	11,021,643.60	8,000,000.00	(3,021,643.60)
23050128	Scale up of Adolescent and Youth Population intervention in 21 LGAs to Significantly Reduce the Incidence of New Infections	-	-	-
23050254	Procurement of DBS Kits and PCR Reagents	6,340,500.00	3,000,000.00	(3,340,500.00)
23050115	Scale up EMTCT Services to 30 Additional Facilities to Eliminate Mother-to-Child Transmission of HIV in Nigeria	1,224,185.53	2,000,000.00	775,814.47
23010122	Condom Programming	-	-	-
23050103	Printing of Monitoring and Evaluation Tools	-	-	-
	TOTAL	18,586,329.13	13,000,000.00	(5,586,329.13)
23010122	Procurement of Radiology Equipment	-	430,000,000.00	430,000,000.00
23010122	Procurement of Internal Medicine Equipment	-	-	-
23010122	Procurement of Ophthalmology & Otorhinolaryngology (ENT) Equipment	-	-	-
23010122	Procurement of Obstetrics and Gynaecology Equipment	-	-	-
23010122	Procurement of Physiotherapy Equipment	-	-	-
23030105	Renovation of Special Care Baby Unit (SCBU)	-	-	-
23020106	Construction of Dialysis and intensive Care Unit	-	49,980,185.18	49,980,185.18
23030105	Proposed Conversion of Office to Lecture Room and Furnishing of Paediatric Block	-	-	-
23010122	Procurement and Installation of Laboratory Equipment and Furniture for Academic Block	-	75,257,150.45	75,257,150.45
23010122	Procurement and Installation of Equipment and Furniture for Intensive Care, Dialysis, theatre and side Laboratory	-	167,462,038.49	167,462,038.49
23010122	Procurement of Furniture for Library Lecture Room, Seminar Room and Academic Block	-	-	-
23030105	Renovation of Paediatric Outpatient Department (POPD)	-	-	-
23010122	Procurement and Installation of Equipment in the new Intensive Care Unit (ICU) theatre COMPLEX	-	-	-
23020101	Upgrading, Renovation and Equipping new accident & emergency at NITEL IEB opp BDTH	-	-	-

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23010122	Purchase of reagent/ consumable for blood transfusion services	-	-	-
23030105	Construction of 60 capacity conf.Hall @H/Qtrs	-	-	-
23020106	Construction & repairs of Doctors Qtrs with OH tank at GH Rigasa	-	-	-
23030105	Provision of 2no powered borehole at GH Ri	-	-	-
23001022	Procurement of Dialysis Consumables	-	-	-
	TOTAL	19,652,892.74	722,699,374.12	703,046,481.38
23050101	Construction of Sports Academy at Kagarko	-	32,317,355.97	32,317,355.97
23030111	Rehabilitation of Lere Stadium	-	-	-
23030111	Rehabilitation of Kachia Stadium	-	-	-
23030111	Rehabilitation of BirninGwari Stadium	-	-	-
23030111	Rehabilitation of Saminaka Stadium	-	-	-
23020106	Construction of State Museum and Cultural Centre in Kaduna town	-	-	-
23030106	Rehabilitation and Renovation of the Youth Skill Acquisition Centre at Tohu-Dogarawa Zaria	-	-	-
23020106	Construction and Equipping of Youth Skill Acquisition Centres in Zone 2	-	-	-
23020106	Construction and Equipping of Youth Skill Acquisition Centres in Zone 3	-	-	-
23020106	Construction of a Standard Para Soccer Pitch to Enhance Para Events in the State	-	-	-
23020106	Construction and Equipping of Zonal Youth Friendly Centres	16,415,606.89	19,312,935.67	2,897,328.78
23020106	Construction and Equipping of Youth Friendly Centres in Zone 3	-	-	-
23030105	Renovation and Equipping of NYSC Orientation Camp	25,725,016.82	7,615,173.01	(18,109,843.81)
23010130	Procurement of 3 sets of Musical Instruments, Costumes, Stage Lights and Rehearsal Kits for 30 Artistes of the State Troupe (BAZOBE).	-	-	-
23050150	Creative Art Intervention	3,000,090.00	20,000,000.00	16,999,910.00
	TOTAL	45,140,713.71	79,245,464.65	34,104,750.94

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23020106	Renovation and Equipping of 3 Women Skills Acquisition Centres in the 3 Senatorial Zones	-	-	-
23020106	Construction of One Trauma Centre in the Northern Senatorial Zone	-	-	-
23030105	Renovation and Equipping of Kafanchan Children's Home	11,749,257.12	17,473,392.40	5,724,135.28
23030105	Renovation of Gazara Reformatory School	-	18,502,369.43	18,502,369.43
23020106	Construction and Equipping of Kitchen Suite for Children in MagajinGari	-	-	-
23050104	Conduct Women Economic Summit	12,450,000.00	20,000,000.00	7,550,000.00
23050104	VVF Intervention	6,480,000.00	20,000,000.00	13,520,000.00
	TOTAL	30,679,257.12	75,975,761.83	45,296,504.71
23010130	Procurement and Distribution of Vocation Starter Kits for Trainees and Persons with Disability.	-	-	-
23030121	Re-equipping of Rehabilitation Board Headquarters	-	-	-
23020128	Building of Three Integrated Communities Centres for Persons with Disability across the State (One for Each Senatorial Zone)	92,797,266.89	388,768,833.98	295,971,567.09
	TOTAL	92,797,266.89	388,768,833.98	295,971,567.09
23030121	Refuse Solid waste management evacuation exercise	-	1,008,803,333.34	1,008,803,333.34
23050128	Procurement and Installation of Geological Laboratory/ Museum Equipment	-	-	-
23020106	Construction of 1 Weather Station and Installation of Equipment	-	30,000,000.00	30,000,000.00
23010133	Purchase of Geological Field/Onsite Equipment	-	15,000,000.00	15,000,000.00
23050128	Identification, Assessment and Addressing of Ecological Problem Areas.	25,273,373.24	400,000,000.00	374,726,626.76
23050101	Desalting of River Kaduna	-	51,304,052.66	51,304,052.66
23020106	Construction of Geological Museum & Laboratory	-	15,000,000.00	15,000,000.00
23020106	Construction of 6nos Transfer Station	-	247,132,100.00	247,132,100.00
23050120	Procurement of Waste Management Equipment and Tools	64,087,727.77	20,000,000.00	(44,087,727.77)

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23050101	Global Events on Environmental Activities	-	10,000,000.00	10,000,000.00
23010129	PPP on Metals Recycling Plants	-	10,000,000.00	10,000,000.00
23010102	Climate Change on Mitigation Projects	-	10,000,000.00	10,000,000.00
23010129	PPP on Plastic Recycling Plant	-	95,223,150.00	95,223,150.00
23050101	Detailed Mineral Exploration	-	15,000,000.00	15,000,000.00
23050101	Mining and Environmental Compliance Activities	2,700,000.00	10,000,000.00	7,300,000.00
23050101	General Public Sensitization and Education , Solid Mineral Activities, Evt. & Natural Resources Awareness Campaign	-	3,000,000.00	3,000,000.00
23050120	Purchase of Office Stationeries/Computer Consumables	-	-	-
23050120	Purchase of Office Equipments	-	-	-
23010112	Purchase of Office Furniture	-	-	-
23010113	Purchase of ICT Equipments	-	-	-
23050120	Procurement of Electrical Appliances	-	-	-
23050101	Vegetation Control in KKZ	-	-	-
23050101	Desalting of Drainage Network	-	5,000,000.00	5,000,000.00
23030101	Management of Dumpsite	6,987,157.92	10,000,000.00	3,012,842.08
23050101	Separation Program at Waste Management Facility	-	-	-
23020114	Collection of Surface Rent & Road Taxes	-	5,000,000.00	5,000,000.00
23020114	NEWMAP	263,540,943.14	500,000,000.00	236,459,056.86
23050101	Geophysical/Geochemical Survey of 3 Mineral Deposits Sites	-	82,964,241.24	82,964,241.24
23050129	Purchase of 266Nos (1100 ltrs) Galvanize Metal Refuse Container	-	16,695,889.00	16,695,889.00
23020106	Construction of 3nos. Dumpsites	-	669,311,231.09	669,311,231.09
	TOTAL	756,808,692.94	3,229,433,997.33	2,472,625,304.39
23040102	Restoration of River Kaduna Biodiversity Programme	24,141,972.73	58,850,000.00	34,708,027.27
23050103	Air Quality Monitoring Equipment	-	45,175,000.00	45,175,000.00
23010139	Water Pollution Monitoring Equipment	-	-	-
23010129	Industrial Pollution Monitoring Equipment	-	-	-

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23050120	Laboratory Reagents/Equipment	-	200,700.00	200,700.00
23020118	Rehabilitation and Furnishing of standard Mobile Court and Provision of customized mobile buses	-	-	-
23010129	Fume hood & Laminar Flow Cabinet (HACH)	-	-	-
23050101	Mining Environmental Compliance Monitoring	-	3,000,000.00	3,000,000.00
23010129	Provision of GPS Equipment	-	-	-
23050128	Waste Management Monitoring Equipment	-	-	-
23010129	Analytical Balance (1 dam 0.001m)	-	-	-
23020101	Clear Water Monitoring Stations	-	-	-
23020101	Electric Based Flood Early Warning System	-	-	-
23020101	Establishment of Environmental Sustainability Volume Biodiversity in Kaduna	-	-	-
23010102	Kaduna Flood Mitigation Master Plan	-	-	-
23050101	Conduct Climate Change Volumetric Assessment in the 23 LGAs	-	-	-
23050103	Monitoring and Enforcement of Liquid/Solid / Medical Waste Management	10,263,647.00	20,000,000.00	9,736,353.00
23050103	Monitoring and Enforcement of Medical Waste	-	-	-
23050103	Plastic Mop - Up Programme	-	20,000,000.00	20,000,000.00
23050103	Mobile / Standing Court Customized Buses	-	-	-
	TOTAL	34,405,619.73	147,225,700.00	112,820,080.27
23050124	Consultancy services for detailed engineering design for Kachia water supply projects	68,133,205.87	104,801,760.00	36,668,554.13
23050124	Consultancy services for detailed engineering design for Birnin Gwari water supply projects	-	117,121,126.94	117,121,126.94
23020118	Construction of WTP, Service Reservoirs, Transmission and Distribution Lines	-	-	-
23030104	Rehabilitate and Conversion of 28 No. Semi Urban Scheme Powered by Solar Energy	-	-	-

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23050124	Conduct Solid Waste Management Study/Pilot Scheme (AfDB)	-	-	-
23030104	Rehabilitation / Retrofitting of Water Works and Selected Networks Extension.	-	424,565,616.61	424,565,616.61
23050101	Management and Commercialization Study (AfDB)	-	-	-
23020118	Construction of Distribution Network at Kudan and Makarfi LGAs (AfDB)	-	-	-
23020118	Engineering Design and Construction Supervision for Distribution Network in Six LGAs (AfDB)	-	-	-
23020118	Construction Transmissions Mains and Service Reservoirs at Kudan and Makarfi LGAs (IsDB)	-	-	-
23020118	Construction Transmissions Mains and Service Reservoirs at Giwa LGA (IsDB)	-	-	-
23020118	Construction Transmissions Mains and Service Reservoirs at Soba, Ikara and Kubau LGAs (IsDB)	-	-	-
23020118	Construction Supervision for Transmission Mains, Services Reservoirs and Booster Stations (IsDB)	-	-	-
23020118	Construction of Distribution Network at Giwa LGA (AfDB)	-	-	-
23020118	Construction of Distribution Network at Soba, Ikara and Kubau LGAs (AfDB)	-	-	-
23020118	Zaria Water Supply and Expansion Project (AfDB).	276,528,116.36	2,273,837,779.00	1,997,309,662.64
23020118	Zaria Water Supply and Expansion Project (IsDB).	36,158,234.43	6,140,928,615.00	6,104,770,380.57
	TOTAL	380,819,556.66	9,061,254,897.55	8,680,435,340.89
23020105	Construct additional 1350 Hand Pump Boreholes	51,956,651.51	409,999,996.00	358,043,344.49
23010105	Procurement of 1No. Additional State of the Art Drilling Rig and Accompany Equipment	-	151,000,000.00	151,000,000.00

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23030104	Refurbishing / maintenance of 3 units Drilling Rigs/ Components and purchase of workshop materials	-	84,867,985.20	84,867,985.20
23030104	Rehabilitated 3,000 Hand pump Boreholes	-	-	-
23020105	Institutionalization of the VLOM Concept in 1050 Communities for sustainability of WASH Facilities	-	65,420,000.00	65,420,000.00
23020105	Conduct a Workshop to review state wide ODF plan	-	-	-
23020105	Conduct Quarterly campaign to promote effective hand washing in 23 LGAs	-	-	-
23020105	Conduct CLTS Process of 1800 communities to attain ODF status	-	-	-
23020105	Construct 3432 Blocks of Gender sensitive Sanitation Facilities in Institutions/Public Place	770,832,849.13	398,329,532.00	(372,503,317.13)
23020105	Conduct Workshop to develop LGA wide plans for elimination of open defecation (ODF) in 23 LGAs	-	4,964,300.00	4,964,300.00
23020105	Conduct workshop for at least 414 CLTS Facilitators in the 23 LGAs	-	-	-
23050103	Mechanism for tracking, Monitoring, Contract management, Media and Publicity, Supervision and other Logistic to all Project sites	-	20,000,000.00	20,000,000.00
	TOTAL	822,789,500.64	1,134,581,813.20	311,792,312.56
23010139	Development and Management of ICT	-	-	-
23010139	Establishment of Mini Water Quality Laboratory	-	-	-
23020111	Establishment of Reference Library	-	-	-
23010142	Establishment of Audio-Visual Unit	-	-	-
	TOTAL	-	-	-
23020130	Design, Installation, Management and Transfer of KADGIS	1,000,000,000.00	2,332,188,564.80	1,332,188,564.80
23070199	Recovery of Public Lands/Compensation	-	500,000,000.00	500,000,000.00
23050101	Survey and Demarcation of Layouts	-	8,951,659.33	8,951,659.33
23040123	Review of Zaria/Sabon-Gari and Preparation of 18 other Master Plans and Mappings.	-	184,281,798.37	184,281,798.37

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23050137	Systematic Property Registration Programme.(SPRP)	-	200,000,000.00	200,000,000.00
23050101	Preparation of Development for the Eastern Sector	-	-	-
23040101	Assessment for Compensation for land and Economic Trees for 4 No. Layouts of 500ha each in Eastern Sector	-	100,000,000.00	100,000,000.00
23050109	Preparation of 12 New Layouts across the State	-	-	-
23030121	Regularisation/formalisation	-	-	-
23050109	Preparation of Development for the Eastern Sector	-	-	-
23010139	Payment of Digital Survey Equipment, Computers and Accessories	-	3,000,000.00	3,000,000.00
23010139	Economic Zone	-	-	-
	TOTAL	1,000,000,000.00	3,328,422,022.50	2,328,422,022.50
23010129	Procurement of Demolition Equipment's	-	-	-
23010113	Automation of Billing/Planning Permit Process and E-Registry.	-	40,000,000.00	40,000,000.00
23010133	Street Naming/House Numbering Projects	-	200,000,000.00	200,000,000.00
23030104	Renovation works at Headquarters	-	100,000,000.00	100,000,000.00
23030104	Digitization of Kasupda Operation	31,558,215.33	-	(31,558,215.33)
	TOTAL	31,558,215.33	340,000,000.00	308,441,784.67
23020127	Digitization of Kaduna State Television and Expansion of KSMC Radio	4,719,626.60	569,376,751.89	564,657,125.29
	TOTAL	4,719,626.60	569,376,751.89	564,657,125.29
23020118	Provision of Modern Printing Machines	4,838,400.00	45,805,000.00	40,966,600.00
	TOTAL	4,838,400.00	45,805,000.00	40,966,600.00
23010128	Procurement and Installation of CCTV Cameras for Monitoring and Surveillance	-	1,155,189,483.57	1,155,189,483.57
23010128	Procumbent of Geo - Position Interceptor and location of GSM UMTS System	-	-	-
23050128	Establishment of forensic Laboratory Centre	-	663,359,630.05	663,359,630.05

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23010128	Procurement of Drones/Unmanned Aerial Vehicles (UAV)	-	276,432,060.07	276,432,060.07
23010105	Procurement of Aerial Reconnaissance Vehicle	-	200,000,000.00	200,000,000.00
	TOTAL	-	2,294,981,173.69	2,294,981,173.69
23030121	Establishment of 4 No. Rehabilitation Centres in Three (3) Senatorial Zones	119,288,424.93	50,000,000.00	(69,288,424.93)
23040107	Prevention Activities	14,119,000.00	5,000,000.00	(9,119,000.00)
23050101	Procurement of Testing Kits & Drugs	9,577,700.00	5,000,000.00	(4,577,700.00)
23030121	Community Based Drugs Abuse Treatment and Harm Reduction Services Project	-	-	-
	TOTAL	142,985,124.93	60,000,000.00	(82,985,124.93)
23020101	Construction and Furnishing of Emirs and Chiefs' Palaces	-	8,886,502.73	8,886,502.73
23010128	Reclamation of Communal forest Reserves across the 23 LGAs	119,908,188.75	111,786,753.10	(8,121,435.65)
23020101	Constructiion of Emir of BirninGwari Palace, BirninGwari Local Govt.	-	10,379,044.90	10,379,044.90
23020101	Construction of Wall Fence and Boysquarters of Emir of BirninGwari Guest House at BirninGwari	-	5,707,930.00	5,707,930.00
23020101	Construction of four Bedroom Flat at Chief of Kumana Palace Geshere, Kauru Local Govt.	-	17,501,443.00	17,501,443.00
23020101	Completion of Wall Fence at Chief of Moro'a Palace at Manchok Phase II, Kaura Local Govt.	-	6,203,322.50	6,203,322.50
23020101	Construction/Furnishing of Palace Hall at Chief of Takad Palace, Fadanattakar, Kaura Local Govt.	-	9,870,360.37	9,870,360.37
23020101	Construction of Block Wall Fence at UchuNinzo Palace, Ninzo, Sanga Local Govt.	-	6,123,020.00	6,123,020.00
23020101	Construction of SarkinLere official Residence at Lere, Lere Local Govt.	-	20,076,583.13	20,076,583.13

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23020101	Construction of Wall Fence at Chief of Piriga Palace Piriga, Lere Local Govt.	-	17,507,443.00	17,507,443.00
23020101	Completion of Phase II Guest Char let at His Highness Ere-Koro's Palace, Kubacha, Kagarko Local Govt.	-	5,843,670.00	5,843,670.00
23020101	Renovation of Kpop Ham Palace at Kwoi, Jaba Local Govt.	-	15,522,529.58	15,522,529.58
	TOTAL	119,908,188.75	235,408,602.31	115,500,413.56
23010112	Procurement of Office Equipment for MDAs	87,903,445.67	100,000,000.00	12,096,554.33
23010105	Procurement of Vehicles	2,824,157,319.64	500,000,000.00	(2,324,157,319.64)
23050129	Payment of Liabilities	227,994,977.09	2,000,000,000.00	1,772,005,022.91
23050129	Payment of Inherited Liabilities Balances (Batches 3, 4 & 5)	324,328,373.11	2,441,673,995.72	2,117,345,622.61
	TOTAL	3,498,754,904.83	5,041,673,995.72	1,542,919,090.89
23050120	Purchase of 100No Computer Laptops	-	-	-
23050102	Modernization of Tax Administration System	-	-	-
23010113	Procurement of IT Infrastructure	-	-	-
	TOTAL		-	-
23050129	Provision for LGAs Elections	57,720,008.56	100,000,000.00	42,279,991.44
	TOTAL	57,720,008.56	100,000,000.00	42,279,991.44
23010123	Purchase of Fire Fighting Equipment	4,573,097.22	80,550,000.00	75,976,902.78
	TOTAL	4,573,097.22	80,550,000.00	75,976,902.78
23050124	Certification of Projects		-	-
23050124	Conduct of Procurement Survey/Audit	-	36,000,000.00	36,000,000.00
	TOTAL	-	36,000,000.00	36,000,000.00
23050120	Knowledge Based Enhancement Programme	-	-	-
23050115	Organizational Set-Up Programme	-	-	-
	TOTAL	-	-	-
23020127	Document Management System	-	20,000,000.00	20,000,000.00
	TOTAL	-	20,000,000.00	20,000,000.00
23050101	Conduct and Review of State/Local Government Plans and Policy Documents	8,313,923.92	60,000,000.00	51,686,076.08
23050101	Conduct of SDGs' Summit	-	50,000,000.00	50,000,000.00
23010125	Purchase of Books for E-Library	-	7,000,000.00	7,000,000.00

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23050125	Conduct of Sector Retreat and Statewide Performance Review	-	-	-
23050129	Review and Expansion of M&E Platform	3,000,000.00	100,000,000.00	97,000,000.00
23050103	Continuous Field Monitoring and Impact Evaluation Study	8,940,750.00	277,932,669.77	268,991,919.77
23050101	Develop and Review of Sector Implementation Result FrameWork	-	-	-
23050129	Counterpart Funding	-	100,000,000.00	100,000,000.00
23020129	Grants to Development Programmes (SDGs)	376,235,364.10	1,250,197,392.83	873,962,028.73
23050128	Poverty Mapping Exercise	-	-	-
23050101	Conduct an Update on Kaduna State in Perspective	-	7,500,000.00	7,500,000.00
23050101	Nutrition Interventions	-	150,000,000.00	150,000,000.00
23050101	Kashim Ibrahim Fellows	-	50,000,000.00	50,000,000.00
23050125	Conduct Policy Seminars	-	-	-
23050124	Conduct Policy Research Paper and Review	-	-	-
23050125	Conduct Impact Evaluation Study	-	-	-
23050103	Regular Monitoring Report (going to recurrent)	-	-	-
23050104	Coordination Meetings with Development Partners	-	-	-
23050104	Kaduna Investment Summit	-	20,000,000.00	20,000,000.00
23050101	Local Government Fiscal Transparency, Accountability and sustainability	368,832,282.86	450,000,000.00	81,167,717.14
23050101	Review of Sector Implementation Result Framework	-	-	-
23050124	Conduct State Wide Performance Review	-	-	-
23050103	M&E Coordination Meeting	-	-	-
23050104	Kaduna State Planning & Budget Commission Coordination Meeting	-	-	-
23050101	Accelerating Nutrition Result in Nig . (ANRIN)	-	-	-
	TOTAL	765,322,320.88	2,522,630,062.60	1,757,307,741.72
23050101	Conduct of State Agricultural Survey	-	20,300,000.00	20,300,000.00
23050101	Conduct of Annual School Census	-	32,530,000.00	32,530,000.00
23050101	Annual GDP Compilation & Estimate	-	15,050,000.00	15,050,000.00
23050101	Conduct of Residency Card	-	182,905,929.02	182,905,929.02

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23050101	Conduct of Health Survey	-	26,240,000.00	26,240,000.00
23050101	Labour Survey	-	15,740,000.00	15,740,000.00
23050101	Living Standard Survey	-	35,132,000.00	35,132,000.00
23050101	Collaboration Survey WithNbs	-	5,000,000.00	5,000,000.00
23050101	Updating of Survey Frame	-	11,190,000.00	11,190,000.00
23050101	Publication (FactsSheet,Newsletter, DigestEtc	-	3,000,000.00	3,000,000.00
23050101	Printing of Statistical Publications	-	3,000,000.00	3,000,000.00
23050102	Survey CTO	-	3,600,000.00	3,600,000.00
23050101	Conducts of General Household Surveys	-	35,722,000.00	35,722,000.00
23050101	Dissemination	-	7,480,000.00	7,480,000.00
	TOTAL	-	396,889,929.02	396,889,929.02
23050128	Skill Acquisition in Kaduna State Prisons	-	26,650,000.00	26,650,000.00
23050128	Set Up Mediation Centres in all AG's Chamber	747,659.43	4,354,561.90	3,606,902.47
23050125	Law Review Programme	-	-	-
23050128	State Briefs Assigned to External Solicitors	-	-	-
23050102	E-Data Storage System	-	40,694,375.00	40,694,375.00
23050101	Training of LG Officers & Stakeholders in 23 LGAs on ADR	-	-	-
23050127	Developing of a Non-Custodial Sentencing Programme	-	7,200,000.00	7,200,000.00
23050128	Set -UP of attorney - General Chamber in Lere LGA	-	-	-
23020101	Establishment of Mediation Centre in Zone 2 & 3	13,849,066.66	60,000,000.00	46,150,933.34
23020101	Establishment of Juvenile Detention Centres in 3 Senatorial Zones	28,274,663.15	50,000,000.00	21,725,336.85
23050101	Sexual Assault Referral Centres Programmes	-	70,000,000.00	70,000,000.00
23050128	Set Up Bill Boards across the 3 Senatorial Zone in Kaduna State	-	-	-
23020128	Case Management Installation Programme	-	-	-
23020118	Support to Mobile Courts	-	-	-
	TOTAL	42,871,389.24	258,898,936.90	216,027,547.66

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23020101	Construction of High Court Complexes across the State	508,974,200.00	165,987,000.00	(342,987,200.00)
23020101	Construction of Magistrate Courts across the State	-	100,107,500.00	100,107,500.00
23020102	Construction of magistrate Quarters	-	100,035,000.00	100,035,000.00
23030121	Renovation of Courts	-	50,035,000.00	50,035,000.00
23030101	Renovation of Government Residential Quarters	-	50,035,000.00	50,035,000.00
23010119	Procurement of Generator Plants	-	17,535,000.00	17,535,000.00
23010105	Procurement of Utility Vehicles	-	38,000,000.00	38,000,000.00
23010113	Automation of High Courts	-	67,260,000.00	67,260,000.00
	TOTAL	508,974,200.00	588,994,500.00	80,020,300.00
23010113	Computerization of Court Proceedings-CCA Kafanchan Zaria and S/Naka	-	5,040,000.00	5,040,000.00
23030113	Contribution for Tarring of High Court Complex Road	-	3,200,000.00	3,200,000.00
23010119	Purchase of Generators for New Complexes at Zaria and S/Naka	-	3,700,000.00	3,700,000.00
23010113	Procurement of Court Recording Machines for CCA Zaria and S/Naka	-	3,839,000.00	3,839,000.00
23020101	Construction and Fencing of Customary Court of Appeal Complexes In Zaria and S/Naka	214,322,000.00	32,525,000.00	(181,797,000.00)
23020101	Construction and Fencing of 10 Number Customary Courts In Kaduna State	-	51,000,000.00	51,000,000.00
23030121	Renovation and Fencing of Existing Customary Courts	-	14,500,000.00	14,500,000.00
23010125	Purchase of Law Books	-	2,826,000.00	2,826,000.00
23010119	Purchase of Generator for Hon. PCCA, Judges and Chief Registrar	-	10,050,000.00	10,050,000.00
23030121	Rehabilitation of Offices at the Law Reforms Building	4,584,879.33	7,500,000.00	2,915,120.67
23030121	Furnishing Hon PCCA official Residence	-	3,000,000.00	3,000,000.00
23010113	Procurement of Hp Computers for Hon. Judges	-	705,000.00	705,000.00
23010113	Furnishing and Tiling of New CCA Complexes In Zaria and S/Naka	-	31,000,000.00	31,000,000.00
23020101	Fencing and Security Post for New CCA Complex Kafanchan	-	4,490,000.00	4,490,000.00
23020101	Fencing and Security Post for New CCA Complex S/Naka	-	4,490,000.00	4,490,000.00

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23020101	Construction and Fencing of 10 Lower Courts	80,000,000.00	80,250,014.00	250,014.00
23020101	Renovation and Fencing of 10 Lower Courts	50,000,000.00	56,328,686.00	6,328,686.00
23020101	Renovation and Fencing of Guest House at Kafanchan	-	2,435,300.00	2,435,300.00
23010105	Purchase of Vehicles	45,000,000.00	50,000,000.00	5,000,000.00
23010105	Purchase of official Vehicles for 5 Judges and 2 Proposed Judges	-	-	-
23010113	Computers	-	2,500,000.00	2,500,000.00
23010112	Furnishing of Offices at the Law Reforms Building Cca Headquarters	-	8,780,000.00	8,780,000.00
23020103	Electrification and Installation of Newly Constructed Courts	-	410,000.00	410,000.00
23010112	Provision of Furniture/Tiling and Office Equipment's for New CCA Complexes In Zaria and S/Naka	39,322,000.00	50,075,000.00	10,753,000.00
	TOTAL	433,228,879.33	428,644,000.00	(4,584,879.33)
23020101	Construction of Sharia Court Inspectorate Division at Headquarter Kaduna	-	45,085,000.00	45,085,000.00
23020101	Construction of Sharia Court SabonBirni	-	30,085,000.00	30,085,000.00
23020101	Construction of Sharia Court GarunKurama	-	30,085,000.00	30,085,000.00
23020101	Construction of Wall-Fence Sharia Court Jere	-	30,085,000.00	30,085,000.00
23020101	Construction of Wall-Fence Sharia Court Gubuchi	-	30,085,000.00	30,085,000.00
23020101	Construction of Sharia Court Kidan-Dan	-	30,085,000.00	30,085,000.00
23020101	Construction of Sharia Court Zangon-Aya	-	30,085,000.00	30,085,000.00
23020101	Construction of Sharia Court Kuriga	-	30,085,000.00	30,085,000.00
23020101	Construction of Wall-Fence Sharia Court Jaji	-	30,085,000.00	30,085,000.00
23020101	Construction of Sharia Court Kajuru	-	30,085,000.00	30,085,000.00
23030121	Purchase of official and Utility Motor Vehicles	-	30,505,550.00	30,505,550.00
23030121	Rehabilitation of Saharia Court Zangon-Kataf	-	19,514,950.00	19,514,950.00
23030121	Rehabilitation of Saharia Court Tudun-Wada Kaduna	-	14,514,950.00	14,514,950.00

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIANCE
23010119	Purchase of Generating Plant for Hon. Grand Kadi, Hon.Kadis,ChiefRegistrar,Headquarter,Zaria and Saminaka Sharia Court of Appeal.	-	38,914,950.00	38,914,950.00
23010113	Purchase of Computers for Courts and Offices Use	-	3,761,750.00	3,761,750.00
23010114	Purchase of Printers for Courts and Offices Use	-	636,750.00	636,750.00
23010125	Purchase of Library Books & Equipment	-	5,255,000.00	5,255,000.00
	TOTAL	-	428,953,900.00	428,953,900.00
23020101	Construction & Furnishing of Judicial Service Commission Office Complex	-	240,639,347.20	240,639,347.20
	TOTAL	-	240,639,347.20	240,639,347.20
23020101	Design and Construction of Offices	49,020,219.22	357,000,000.00	307,979,780.78
23030121	Construction of Car Parks	-	5,248,200.00	5,248,200.00
23010125	Purchase of Law Books	-	5,000,000.00	5,000,000.00
23010112	Purchase of Office Equipment	-	5,000,000.00	5,000,000.00
23030123	Rehabilitation of Street Light and Security Light	-	13,276,000.00	13,276,000.00
23010119	Purchase of Generator Sets	-	100,000,000.00	100,000,000.00
23020102	Purchase of Motor Vehicles	-	1,200,000,000.00	1,200,000,000.00
23020118	Construction of Committee Rooms	-	85,697,524.00	85,697,524.00
23010112	Purchase of Office Furniture's and Fittings	-	34,400,000.00	34,400,000.00
23010125	Purchase of Assembly Library Books and Equipment	-	5,000,000.00	5,000,000.00
23010125	Renovation of house of assembly	-	-	-
	TOTAL	49,020,219.22	1,810,621,724.00	1,761,601,504.78
23010128	Procurement and Installation of CCTV Cameras for Monitoring and Surveillance	2,596,858,044.20	-	(2,596,858,044.20)
23010128	Procurement of Geo - Position Interceptor and location of GSM UMTS System	-	-	-
23050128	Establishment of forensic Laboratory Centre	-	-	-
23010128	Procurement of Drones/Unmanned Aerial Vehicles (UAV)	-	-	-
23010105	Procurement of Aerial Reconnaissance Vehicle	-	-	-
	TOTAL	2,596,858,044.20	-	(2,596,858,044.20)

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ECONOMIC CODE	CAPITAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	VARIENCE
23050101	Conduct of Residency Card	-	-	-
	TOTAL	-	-	-
23020101	Construction and Acquisition of New State Government Administrative Buildings	249,964,975.47	-	(249,964,975.47)
23020141	Low Income Housing Project	-	-	-
23020151	Mortgage Interest Rate Subsidy	-	-	-
23020153	Construction of Green ParkS	-	-	-
	TOTAL	249,964,975.47	-	(249,964,975.47)
23050101	Basic Health Care Provision Fund	3,465,000.00	-	(3,465,000.00)
23050128	Establishment of Kaduna State Contributory Health Management Authority	123,196,018.00	-	(123,196,018.00)
	TOTAL	126,661,018.00	-	(126,661,018.00)
23030127	Development of New Markets	-	-	-
	TOTAL	-	-	-
23020141	INVESTMENT	-	-	-
	TOTAL	79,570,421,167.07	94,235,857,276.21	14,665,436,109.14

For the year ended 31st December, 2019

SCHEDULE OF RECURRENT EXPENDITURE

RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Personnel Cost	21010101	91,247,965.93	86,015,615.09	767,649.16
Personnel Cost	21020101	17,063,662.27	22,527,265.80	463,603.53
Personnel Cost	21020102	3,271,658.81	6,416,134.15	144,475.34
Personnel Cost	21020103	1,635,829.64	3,052,353.06	1,416,523.42
Personnel Cost	21020104	5,391,703.10	6,726,024.97	1,334,321.87
Personnel Cost	21020105	3,912,642.71	4,059,768.79	147,126.08
Personnel Cost	21020106	4,682,015.71	8,566,422.95	884,407.24
Personnel Cost	21020107	15,174,760.80	6,132,021.13	957,260.33
Personnel Cost	21020110	-	2,370,031.02	2,370,031.02
Personnel Cost	21020124	10,500.00	303,744.00	293,244.00
Personnel Cost Total		142,390,738.97	146,169,380.96	8,778,641.99
Overhead Cost	22020105	184,141,720.00	98,046,000.00	11,950,280.00
Overhead Cost	22020301	18,483,161.89	4,716,530.00	949,898.11
Overhead Cost	22020303	11,086,250.00	3,412,500.00	738,750.00
Overhead Cost	22020309	2,164,000.00	4,030,000.00	6,866,000.00
Overhead Cost	22020315	27,552,775.96	13,292,500.00	19,032,224.04
Overhead Cost	22020401	123,639,169.85	65,338,000.00	8,698,830.15
Overhead Cost	22020404	46,711,039.42	23,179,000.00	8,057,460.58
Overhead Cost	22020405	30,202,899.09	13,260,000.00	11,317,100.91
Overhead Cost	22020415	106,281,586.20	20,085,000.00	973,413.80
Overhead Cost	22020519	243,709,000.00	158,390,000.00	30,486,000.00
Overhead Cost	21020152	87,208,600.00	39,520,000.00	1,831,400.00
Overhead Cost	22021051	342,909,613.63	130,173,630.15	27,563,194.61
Overhead Cost	22020801	101,705,459.02	39,442,000.00	4,736,540.98
Overhead Cost	22020803	49,719,975.00	45,630,000.00	8,910,025.00
Overhead Cost	22020901	570,906.50	1,560,000.00	989,093.50
Overhead Cost	22021001	5,159,650.00	20,007,000.00	12,847,350.00
Overhead Cost	22021003	1,045,418,736.75	275,000,000.00	516,055.16
Overhead Cost	22020209	2,759,060.00	4,485,000.00	1,725,940.00

For the year ended 31st December, 2019

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIENCE)
Overhead Cost	22021026	1,143,264,273.82	198,510,000.00	145,245,726.18
Overhead Cost Total		3,572,687,877.13	1,158,077,160.15	303,435,283.02
Recurrent Total		3,715,078,616.10	1,304,246,541.11	312,213,925.01
Personnel Cost	21010101	29,948,224.71	44,718,834.05	770,609.34
Personnel Cost	21020101	3,434,725.17	3,018,613.78	83,888.61
Personnel Cost	21020102	1,373,890.32	1,207,446.04	33,555.72
Personnel Cost	21020103	686,945.22	603,722.41	16,777.19
Personnel Cost	21020104	686,945.22	603,722.41	16,777.19
Personnel Cost	21020105	94,860.32	162,991.15	68,130.83
Personnel Cost	21020106	2,029,927.56	1,212,527.36	82,599.80
Personnel Cost	21020125	11,898,841.07	5,822,953.00	123,751.93
Personnel Cost	21020107	1,849,679.72	1,422,000.00	22,320.28
Personnel Cost Total		52,004,039.31	58,772,810.20	1,218,410.89
Overhead Cost	22020105	1,685,400.00	748,800.00	563,400.00
Overhead Cost	22020301	1,038,700.00	952,900.00	414,200.00
Overhead Cost	22020315	1,241,500.00	806,000.00	264,500.00
Overhead Cost	22020401	944,650.00	923,520.00	278,870.00
Overhead Cost	22020801	2,915,300.00	1,950,000.00	34,700.00
Overhead Cost	22020803	-	650,000.00	1,000,000.00
Overhead Cost	22020402	12,500.00	45,500.00	33,000.00
Overhead Cost	22020709	150,000.00	325,000.00	1,850,000.00
Overhead Cost	22020901	25,781.00	32,500.00	6,719.00
Overhead Cost	22021003	398,150.00	260,000.00	101,850.00
Overhead Cost	23020331	6,791,812.00	41,294,500.00	352,688.00
Overhead Cost	23020320	-	11,735,100.00	735,100.00
Overhead Cost	23020321	-	10,761,920.00	9,561,920.00
Overhead Cost	23020322	50,084,559.16	23,517,000.00	432,440.84
Overhead Cost	23020323	38,938,000.00	14,713,140.00	170,140.00
Overhead Cost Total		104,226,352.16	108,715,880.00	15,799,527.84
Recurrent Total		156,230,391.47	167,488,690.20	17,017,938.73
Personnel Cost	21010101	132,828,084.62	69,200,611.38	772,884.76
Personnel Cost	21020101	15,352,158.72	16,296,859.11	199,193.39

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE(VARIENCE)
Personnel Cost	21020102	6,140,860.19	6,518,743.71	6,079,678.52
Personnel Cost	21020103	3,070,437.73	3,259,371.40	3,039,836.67
Personnel Cost	21020104	3,322,245.26	3,633,731.80	4,318,352.54
Personnel Cost	21020105	381,140.15	723,513.80	569,787.65
Personnel Cost	21020106	8,897,871.03	-	102,128.97
Personnel Cost	21020107	3,650,541.56	5,820,433.05	3,728,062.49
Personnel Cost Total		173,643,339.26	105,453,264.25	18,809,924.99
Overhead Cost	22020105	1,776,600.00	1,465,100.00	1,688,500.00
Overhead Cost	22020203	-	55,250.00	55,250.00
Overhead Cost	22020301	432,780.00	192,075.00	1,759,295.00
Overhead Cost	22020308	569,400.00	1,600,000.00	1,030,600.00
Overhead Cost	22020315	-	59,475.00	59,475.00
Overhead Cost	22020401	776,500.00	780,000.00	4,003,500.00
Overhead Cost	22020709	1,370,000.00	1,650,000.00	280,000.00
Overhead Cost	22020801	1,608,100.00	1,903,755.75	1,795,655.75
Overhead Cost	22020901	20,065.91	117,000.00	96,934.09
Overhead Cost	22020906	2,785,000.00	918,287.50	133,287.50
Overhead Cost	22021003	9,061,187.63	16,292,672.50	7,231,484.87
Overhead Cost	22021014	75,000.00	130,000.00	55,000.00
Overhead Cost	22021026	2,320,200.00	143,000.00	822,800.00
Overhead Cost Total		20,794,833.54	25,306,615.75	19,011,782.21
Recurrent Total		194,438,172.80	130,759,880.00	37,821,707.20
Personnel Cost	21010101	128,469,819.18	62,582,963.77	113,144.59
Personnel Cost	21020101	14,697,983.57	15,645,740.94	947,757.37
Personnel Cost	21020102	5,879,194.52	6,258,296.38	379,101.86
Personnel Cost	21020103	2,939,596.98	3,129,148.19	189,551.21
Personnel Cost	21020104	2,939,596.98	3,129,148.19	189,551.21
Personnel Cost	21020107	528,479.92	925,344.00	396,864.08
Personnel Cost	21020105	24,238.32	75,433.04	51,194.72
Personnel Cost	21020106	8,747,719.51	6,258,296.38	510,576.87
Personnel Cost	21020108	132,300.00	128,520.00	996,220.00
Personnel Cost Total		164,358,928.98	98,132,890.88	3,773,961.91

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIANCE)
Overhead Cost	22020105	3,043,300.00	2,273,375.00	230,075.00
Overhead Cost	22020206	24,500.00	227,500.00	203,000.00
Overhead Cost	22020209	15,245.00	208,000.00	192,755.00
Overhead Cost	22020301	3,271,500.00	3,283,800.00	512,300.00
Overhead Cost	22020305	1,949,250.00	2,931,890.00	982,640.00
Overhead Cost	22020308	2,898,500.00	1,891,500.00	993,000.00
Overhead Cost	22020315	2,681,800.00	3,245,450.00	563,650.00
Overhead Cost	22020401	4,292,800.00	3,297,450.00	4,650.00
Overhead Cost	22020402	2,057,500.00	2,275,000.00	717,500.00
Overhead Cost	22020404	727,400.00	949,000.00	221,600.00
Overhead Cost	22020601	10,117,000.00	4,190,550.00	73,550.00
Overhead Cost	22020602	875,000.00	2,223,000.00	348,000.00
Overhead Cost	22020605	60,000.00	195,000.00	135,000.00
Overhead Cost	22020701	223,465.28	357,500.00	134,034.72
Overhead Cost	22020703	55,357.50	227,500.00	172,142.50
Overhead Cost	22020709	67,000.00	422,500.00	355,500.00
Overhead Cost	22020801	5,051,500.00	5,621,070.00	569,570.00
Overhead Cost	22020803	2,305,500.00	2,659,377.50	353,877.50
Overhead Cost	22021001	1,021,000.00	365,625.00	344,625.00
Overhead Cost	22021002	584,100.00	682,500.00	98,400.00
Overhead Cost	22021003	2,311,690.00	2,002,000.00	690,310.00
Overhead Cost Total		43,633,407.78	39,529,587.50	7,896,179.72
Recurrent Total		207,992,336.76	137,662,478.38	11,670,141.63
Personnel Cost	21010101	131,907,301.47	87,049,295.26	141,993.79
Personnel Cost	21020101	14,333,330.52	22,142,098.98	808,768.46
Personnel Cost	21020102	5,733,331.53	8,571,297.19	837,965.66
Personnel Cost	21020103	2,866,668.01	4,285,651.16	418,983.15
Personnel Cost	21020104	3,116,241.61	4,628,814.86	512,573.25
Personnel Cost	21020105	478,985.45	624,785.82	145,800.37
Personnel Cost	21020106	8,673,313.82	8,595,771.54	22,457.72
Personnel Cost	21020107	2,958,765.61	2,621,909.25	13,143.64
Personnel Cost	21020139	16,886,196.50	16,386,044.78	49,848.28
Personnel Cost Total		186,954,134.52	154,905,668.84	2,951,534.32

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIENCE)
Overhead Cost	22020102	6,673,440.00	6,981,000.00	307,560.00
Overhead Cost	22020105	790,000.00	819,000.00	29,000.00
Overhead Cost	22020108	3,072,450.00	3,510,000.00	437,550.00
Overhead Cost	22020203	3,856,500.00	3,900,000.00	43,500.00
Overhead Cost	22020204	4,270,600.00	4,485,000.00	214,400.00
Overhead Cost	22020205	1,574,157.50	1,692,600.00	118,442.50
Overhead Cost	22020208	853,500.00	1,950,000.00	96,500.00
Overhead Cost	22020209	414,000.00	1,170,000.00	56,000.00
Overhead Cost	22020301	5,232,237.50	3,397,810.00	165,572.50
Overhead Cost	22020303	397,810.00	390,000.00	92,190.00
Overhead Cost	22020304	310,700.00	813,800.00	503,100.00
Overhead Cost	22020305	651,300.00	590,720.00	38,700.00
Overhead Cost	22020309	551,723.72	65,000.00	13,276.28
Overhead Cost	22020312	9,797,459.50	9,847,500.00	50,040.50
Overhead Cost	21020135	55,000.00	130,000.00	75,000.00
Overhead Cost	22020315	983,500.00	260,000.00	76,500.00
Overhead Cost	22020401	1,641,950.00	1,397,500.00	55,550.00
Overhead Cost	22020402	52,000.00	65,000.00	13,000.00
Overhead Cost	22020403	820,580.00	650,000.00	29,420.00
Overhead Cost	22020405	6,093,002.10	1,719,900.00	26,897.90
Overhead Cost	22020416	700,200.00	722,904.00	22,704.00
Overhead Cost	22020506	3,837,880.00	6,500,000.00	662,120.00
Overhead Cost	22020601	1,376,200.00	1,443,000.00	66,800.00
Overhead Cost	22020602	1,112,400.00	1,300,000.00	187,600.00
Overhead Cost	22020709	400,000.00	520,000.00	120,000.00
Overhead Cost	22020801	4,886,500.00	4,524,000.00	37,500.00
Overhead Cost	22020803	22,676,953.50	20,020,000.00	43,046.50
Overhead Cost	22020901	40,734.83	78,000.00	37,265.17
Overhead Cost	23020324	9,510,635.00	9,750,000.00	239,365.00
Overhead Cost	22021001	4,809,900.00	4,680,000.00	70,100.00
Overhead Cost	22021002	31,996,683.30	32,500,000.00	3,316.70
Overhead Cost	22021004	1,220,500.00	1,235,000.00	14,500.00
Overhead Cost	22021008	1,265,000.00	1,300,000.00	35,000.00
Overhead Cost Total		131,925,496.95	128,407,734.00	3,981,517.05
Recurrent Total		318,879,631.47	283,313,402.84	6,933,051.37

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE(VARIENCE)
Personnel Cost	21010101	58,795,884.72	44,531,406.90	735,522.18
Personnel Cost	21020101	6,254,753.95	11,108,478.17	853,724.22
Personnel Cost	21020102	2,501,901.42	4,443,389.59	1,941,488.17
Personnel Cost	21020103	1,250,952.11	2,221,694.46	970,742.35
Personnel Cost	21020104	1,277,932.39	2,221,694.46	943,762.07
Personnel Cost	21020105	49,125.64	69,677.52	20,551.88
Personnel Cost	21020106	3,842,700.61	4,488,852.92	646,152.31
Personnel Cost	21020107	576,206.96	648,000.00	71,793.04
Personnel Cost	21020110	3,393,837.77	3,116,938.42	723,100.65
Personnel Cost	21020124	824,040.92	1,157,074.83	333,033.91
Personnel Cost	21020108	-	-	-
Personnel Cost		78,767,336.49	74,007,207.27	7,239,870.78
Overhead Cost	22020105	1,550,008.00	1,157,000.00	106,992.00
Overhead Cost	22020301	467,000.00	393,250.00	76,250.00
Overhead Cost	22020305	116,662.99	292,500.00	335,837.01
Overhead Cost	22020307	340,000.00	390,000.00	50,000.00
Overhead Cost	22020308	83,096,000.00	35,763,000.00	667,000.00
Overhead Cost	22020309	3,322,000.00	3,561,688.00	239,688.00
Overhead Cost	22020311	75,035,000.00	32,708,000.00	673,000.00
Overhead Cost	22020312	9,180,400.00	9,246,250.00	65,850.00
Overhead Cost	22020401	4,608,000.00	7,919,600.00	311,600.00
Overhead Cost	22020801	400,000.00	414,700.00	14,700.00
Overhead Cost	22020802	2,320,600.00	2,470,000.00	149,400.00
Overhead Cost	22021001	625,000.00	650,000.00	25,000.00
Overhead Cost	22021003	1,145,000.00	1,295,515.00	150,515.00
Overhead Cost Total		182,205,670.99	96,261,503.00	2,865,832.01
Recurrent Total		260,973,007.48	170,268,710.27	10,105,702.79
Personnel Cost	21010101	313,954.87	24,237,177.68	923,222.81
Personnel Cost	21020101	-	16,814,700.26	7,814,700.26
Personnel Cost	21020103	-	3,237,990.37	23,799.37
Personnel Cost	21020104	-	6,904,379.54	904,379.54
Personnel Cost	21020105	-	4,355,399.89	355,399.89

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIENCE)
Personnel Cost	21020106	-	2,423,717.77	2,423,717.77
Personnel Cost	21020107	30,059.99	3,427,200.00	3,397,140.01
Personnel Cost	21020135	-	-	-
Personnel Cost	21020131	-	1,815,764.23	1,815,764.23
Personnel Cost Total		344,014.86	63,216,329.74	17,658,123.88
Overhead Cost	22020104	-	-	-
Overhead Cost	22020105	2,487,176.00	3,997,500.00	1,510,324.00
Overhead Cost	22020301	3,222,310.00	3,591,575.00	369,265.00
Overhead Cost	22020304	70,000.00	78,000.00	8,000.00
Overhead Cost	22020305	2,320,000.00	3,799,250.00	1,479,250.00
Overhead Cost	22020315	65,000.00	91,000.00	26,000.00
Overhead Cost	22020401	522,548.87	2,340,000.00	1,817,451.13
Overhead Cost	22020402	222,500.00	325,000.00	102,500.00
Overhead Cost	22020404	331,000.00	364,000.00	33,000.00
Overhead Cost	22020405	186,600.00	312,000.00	125,400.00
Overhead Cost	22020709	300,000.00	325,000.00	25,000.00
Overhead Cost	22020710	16,501,016.96	39,000,000.00	498,983.04
Overhead Cost	22020801	153,200.00	1,989,000.00	1,835,800.00
Overhead Cost	22020803	339,500.00	780,000.00	440,500.00
Overhead Cost	22021001	828,350.00	975,000.00	146,650.00
Overhead Cost	22021003	6,291,100.00	6,630,000.00	338,900.00
Overhead Cost	22021014	50,000.00	292,500.00	242,500.00
Overhead Cost	23020325	1,000,000.00	2,990,000.00	1,990,000.00
Overhead Cost	23020326	22,454,000.00	48,750,000.00	296,000.00
Overhead Cost	23020328	362,500.00	2,990,000.00	2,627,500.00
Overhead Cost Total		57,706,801.83	119,619,825.00	13,913,023.17
Recurrent Total		58,050,816.69	182,836,154.74	31,571,147.05
Personnel Cost	21010101	254,721,111.41	175,781,169.83	1,060,058.42
Personnel Cost	21020101	70,266,465.02	24,979,311.31	712,846.29
Personnel Cost	21020102	1,972,749.81	6,115,352.14	4,142,602.33
Personnel Cost	21020103	986,375.22	3,057,677.62	2,071,302.40

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIENCE)
Personnel Cost	21020104	33,062,152.41	37,193,818.17	4,131,665.76
Personnel Cost	21020105	34,098,931.97	34,323,690.61	224,758.64
Personnel Cost	21020106	10,122,410.63	9,646,407.98	1,523,997.35
Personnel Cost	21020107	51,199,320.44	37,128,007.58	928,687.14
Personnel Cost	21020111	50,239,742.99	27,658,890.91	419,147.92
Personnel Cost	21020112	22,238,209.17	11,793,445.44	555,236.27
Personnel Cost	22020303	24,929,795.86	17,051,313.69	121,517.83
Personnel Cost	21020151	3,140,228.00	-	46,859,772.00
Personnel Cost	21020109	38,173,107.00	222,333,821.00	100,160,714.00
Personnel Cost	22010109	174,929,763.45	-	55,333,186.55
Personnel Cost Total		770,080,363.38	607,062,906.28	218,245,492.90
Overhead Cost	22020105	586,100.00	4,039,816.95	3,453,716.95
Overhead Cost	22020108	1,553,500.00	3,880,422.00	2,326,922.00
Overhead Cost	22020301	2,790,124.00	3,602,049.75	811,925.75
Overhead Cost	22020305	14,608,825.00	14,998,750.00	389,925.00
Overhead Cost	22020315	596,400.00	2,412,800.00	1,816,400.00
Overhead Cost	22020401	80,000.00	672,360.00	592,360.00
Overhead Cost	22020402	-	298,918.75	298,918.75
Overhead Cost	22020404	-	1,295,125.00	1,295,125.00
Overhead Cost	22020405	3,158,250.00	3,251,040.00	92,790.00
Overhead Cost	22020416	14,077,294.00	23,311,749.50	9,234,455.50
Overhead Cost	23020327	103,608,000.00	121,597,552.00	17,989,552.00
Overhead Cost	22020604	725,317,698.00	404,638,260.00	52,107,374.00
Overhead Cost	22020606	1,402,794,360.00	1,300,000,000.00	832,714,340.00
Overhead Cost	22020801	1,263,750.00	2,035,800.00	772,050.00
Overhead Cost	22020803	19,180,000.00	19,994,000.00	814,000.00
Overhead Cost	22020901	1,118.00	101,703.97	100,585.97
Overhead Cost	22021001	13,341,825.00	13,641,923.75	300,098.75
Overhead Cost	22021003	35,000.00	2,671,500.00	2,636,500.00
Overhead Cost	22021022	218,795,573.09	195,055,039.40	6,259,466.31
Overhead Cost	22021024	313,256,520.00	198,104,800.00	39,848,280.00
Overhead Cost	22010109	-	150,000,000.00	464,000,000.00
Overhead Cost Total		2,835,044,337.09	2,465,603,611.07	369,440,726.02
Recurrent Total		3,605,124,700.47	3,072,666,517.35	532,458,183.12

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21010101	22,598,543.17	18,621,092.69	22,549.52
Personnel Cost	21020101	2,602,053.11	4,654,024.62	2,051,971.51
Personnel Cost	21020102	1,040,821.13	1,861,609.82	820,788.69
Personnel Cost	21020103	520,410.83	930,805.34	410,394.51
Personnel Cost	21020104	520,410.83	930,805.34	410,394.51
Personnel Cost	21020106	1,570,650.94	1,888,612.99	317,962.05
Personnel Cost	21020124	40,800.00	63,600.00	22,800.00
Personnel Cost	21010125	-	4,983,000.00	983,000.00
Personnel Cost Total		28,893,690.01	33,933,550.80	5,039,860.79
Overhead Cost	22020301	341,500.00	365,007.50	23,507.50
Overhead Cost	22020305	-	1,950,000.00	1,950,000.00
Overhead Cost	22020312	-	65,000.00	65,000.00
Overhead Cost	22020401	36,000.00	58,500.00	22,500.00
Overhead Cost	22020402	65,000.00	104,975.00	39,975.00
Overhead Cost	22020404	44,000.00	55,315.00	11,315.00
Overhead Cost	22020405	1,295,000.00	1,473,499.44	178,499.44
Overhead Cost	22020406	869,000.00	1,310,725.00	441,725.00
Overhead Cost	22020416	26,900.00	33,371.00	6,471.00
Overhead Cost	22020801	94,500.00	117,000.00	22,500.00
Overhead Cost	22020803	270,000.00	312,000.00	42,000.00
Overhead Cost	22020901	3,297.19	78,000.00	74,702.81
Overhead Cost	22020209	8,100.00	13,000.00	4,900.00
Overhead Cost Total		3,053,297.19	5,936,392.94	2,883,095.75
Recurrent Total		31,946,987.20	39,869,943.74	7,922,956.54
Overhead Cost	22020105	1,937,000.00	2,262,000.00	325,000.00
Overhead Cost	22020203	1,668,000.00	468,000.00	-
Overhead Cost	22020204	811,191.00	1,436,838.00	625,647.00
Overhead Cost	22020206	3,213,800.00	1,566,500.00	852,700.00
Overhead Cost	22020209	459,149.00	975,000.00	515,851.00
Overhead Cost	22020301	2,226,482.00	719,550.00	392,518.00
Overhead Cost	22020303	98,100.00	280,800.00	182,700.00
Overhead Cost	22020401	1,402,171.00	936,000.00	34,829.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIANCE)
Overhead Cost	22020402	1,177,500.00	1,300,000.00	318,500.00
Overhead Cost	22020405	1,487,200.00	1,487,200.00	-
Overhead Cost	22020416	438,542.00	752,050.00	313,508.00
Overhead Cost	22020709	29,753.01	260,000.00	230,246.99
Overhead Cost	22020803	820,505.00	2,340,000.00	19,495.00
Overhead Cost	22021001	15,626,350.00	4,810,000.00	(5,075,650.00)
Overhead Cost Total		31,395,743.01	19,593,938.00	(1,264,655.01)
Recurrent Total		31,395,743.01	19,593,938.00	(1,264,655.01)
Personnel Cost	21010101	11,755,529.74	16,240,391.00	384,861.26
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost Total		11,755,529.74	16,240,391.00	384,861.26
Overhead Cost	22020105	1,609,653.70	1,638,000.00	28,346.30
Overhead Cost	22020114	1,366,100.00	1,430,000.00	63,900.00
Overhead Cost	22020208	10,153,000.00	7,147,272.60	94,272.60
Overhead Cost	22020301	540,500.00	624,000.00	83,500.00
Overhead Cost	22020305	1,130,575.50	1,300,000.00	69,424.50
Overhead Cost	22020315	1,248,408.50	1,547,000.00	98,591.50
Overhead Cost	22020404	136,800.00	139,750.00	2,950.00
Overhead Cost	22020405	797,500.00	806,000.00	8,500.00
Overhead Cost	22020709	-	585,000.00	85,000.00
Overhead Cost	22020801	310,900.00	312,000.00	1,100.00
Overhead Cost	22021001	1,049,484.00	1,053,000.00	3,516.00
Overhead Cost Total		18,342,921.70	16,582,022.60	539,100.90
Recurrent Total		30,098,451.44	32,822,413.60	923,962.16

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Personnel Cost	21010101	20,034,378.23	25,870,392.00	986,013.77
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost Total		20,034,378.23	25,870,392.00	986,013.77
Overhead Cost	22020105	2,495,500.00	2,252,900.00	1,507,400.00
Overhead Cost	22020301	730,640.00	850,200.00	669,560.00
Overhead Cost	22020305	749,283.05	819,000.00	69,716.95
Overhead Cost	22020401	546,960.00	512,980.00	466,020.00
Overhead Cost	22020402	81,300.00	127,270.00	45,970.00
Overhead Cost	22020405	84,000.00	132,275.00	148,275.00
Overhead Cost	22020801	1,461,600.00	1,541,670.00	830,070.00
Overhead Cost	22020803	217,000.00	268,775.00	51,775.00
Overhead Cost	22021001	1,502,374.00	1,227,850.00	925,476.00
Overhead Cost	22021003	305,200.00	333,970.00	28,770.00
Overhead Cost Total		8,173,857.05	8,066,890.00	4,743,032.95
Recurrent Total		28,208,235.28	33,937,282.00	5,729,046.72
Personnel Cost	21010101	18,806,667.31	26,628,174.32	7,821,507.01
Personnel Cost	21020101	2,125,781.83	6,654,005.25	4,528,223.42
Personnel Cost	21020102	850,312.69	2,661,602.41	1,811,289.72
Personnel Cost	21020103	425,156.28	1,330,801.17	905,644.89
Personnel Cost	21020104	425,156.28	1,330,801.17	905,644.89
Personnel Cost	21020105	70,622.00	213,007.32	142,385.32
Personnel Cost	21020106	1,124,530.30	2,691,407.02	1,566,876.72
Personnel Cost	21020107	1,321,199.80	2,160,000.00	838,800.20
Personnel Cost	21020108	2,500.00	27,500.00	25,000.00
Personnel Cost Total		25,151,926.49	43,697,298.66	18,545,372.17
Overhead Cost	22020102	408,000.00	533,000.00	125,000.00
Overhead Cost	22020105	-	288,600.00	288,600.00
Overhead Cost	22020203	176,000.00	321,750.00	145,750.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020301	290,350.00	343,463.25	53,113.25
Overhead Cost	22020305	132,000.00	237,250.00	105,250.00
Overhead Cost	22020307	48,000.00	211,250.00	163,250.00
Overhead Cost	22020401	-	78,000.00	78,000.00
Overhead Cost	22020405	16,000.00	65,000.00	49,000.00
Overhead Cost	22020709	-	260,000.00	260,000.00
Overhead Cost	22020801	132,000.00	222,690.00	90,690.00
Overhead Cost	22020803	60,000.00	140,400.00	80,400.00
Overhead Cost	22020901	16,375.00	19,500.00	3,125.00
Overhead Cost	22021001	224,000.00	321,750.00	97,750.00
Overhead Cost Total		1,502,725.00	3,042,653.25	1,539,928.25
Recurrent Total		26,654,651.49	46,739,951.91	20,085,300.42
Personnel Cost	21010101	14,175,064.75	17,738,904.00	3,563,839.25
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost Total		14,175,064.75	17,738,904.00	3,563,839.25
Overhead Cost	22020105	440,500.00	820,722.50	380,222.50
Overhead Cost	22020203	38,000.00	62,400.00	24,400.00
Overhead Cost	22020301	190,500.00	193,830.00	3,330.00
Overhead Cost	22020305	42,500.00	45,500.00	3,000.00
Overhead Cost	22020401	51,000.00	53,950.00	2,950.00
Overhead Cost	22020402	13,000.00	39,000.00	26,000.00
Overhead Cost	22020405	28,000.00	35,750.00	7,750.00
Overhead Cost	22020406	343,000.00	405,925.00	62,925.00
Overhead Cost	22020709	-	292,500.00	692,500.00
Overhead Cost	22020801	90,000.00	368,988.75	278,988.75
Overhead Cost	22020803	81,000.00	195,000.00	114,000.00
Overhead Cost	22020901	976.23	1,950.00	973.77

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22021003	-	1,038,700.00	638,700.00
Overhead Cost	22021026	67,500.00	126,594.00	59,094.00
Overhead Cost	22021001	73,000.00	123,500.00	50,500.00
Overhead Cost Total		1,458,976.23	3,804,310.25	2,345,334.02
Recurrent Total		15,634,040.98	21,543,214.25	5,909,173.27
Overhead Cost	22020105	160,000.00	78,000.00	942,000.00
Overhead Cost	22020108	448,000.00	133,250.00	685,250.00
Overhead Cost	22020301	239,200.00	374,140.00	134,940.00
Overhead Cost	22020401	214,000.00	312,000.00	598,000.00
Overhead Cost	22020402	76,000.00	234,000.00	158,000.00
Overhead Cost	22020404	188,000.00	234,000.00	46,000.00
Overhead Cost	22020405	-	247,000.00	247,000.00
Overhead Cost	22020709	-	130,000.00	630,000.00
Overhead Cost	22020801	261,000.00	308,100.00	47,100.00
Overhead Cost	22020803	-	70,200.00	370,200.00
Overhead Cost	22021001	477,600.00	389,025.00	211,425.00
Overhead Cost	22021003	390,000.00	2,963,350.00	2,573,350.00
Overhead Cost	22021021	800,000.00	828,035.00	28,035.00
Overhead Cost	22021050	1,249,500.00	1,479,400.00	229,900.00
Overhead Cost Total		4,503,300.00	7,780,500.00	6,901,200.00
Recurrent Total		4,503,300.00	7,780,500.00	6,901,200.00
Overhead Cost	22020102	1,305,500.00	3,250,000.00	1,944,500.00
Overhead Cost	22020203	82,517.15	195,000.00	112,482.85
Overhead Cost	22020301	314,000.00	859,820.00	545,820.00
Overhead Cost	22020305	263,000.00	780,000.00	517,000.00
Overhead Cost	22020309	135,000.00	65,325,000.00	65,190,000.00
Overhead Cost	22020401	810,100.00	1,978,600.00	1,168,500.00
Overhead Cost	22020402	563,000.00	1,300,000.00	737,000.00
Overhead Cost	22020404	168,500.00	650,000.00	481,500.00
Overhead Cost	22020405	76,400.00	163,800.00	87,400.00
Overhead Cost Total		3,718,017.15	74,502,220.00	70,784,202.85
Recurrent Total		3,718,017.15	74,502,220.00	70,784,202.85
Personnel Cost	21010101	99,647,184.29	143,123,958.86	122,476,774.57
Personnel Cost	21010103	-	-	-
Personnel Cost	21020102	2,109,474.87	2,379,581.40	270,106.53

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Personnel Cost	21020101	2,923,724.40	5,948,954.95	3,025,230.55
Personnel Cost	21020103	719,028.74	1,189,791.79	470,763.05
Personnel Cost	21020104	4,981,885.31	5,027,748.32	45,863.01
Personnel Cost	21020105	4,376,239.58	4,249,026.33	872,786.75
Personnel Cost	21020106	1,993,636.30	2,399,501.04	405,864.74
Personnel Cost	21020107	18,606,833.33	12,708,635.45	3,101,802.12
Personnel Cost	21020147	75,480.00	339,660.00	264,180.00
Personnel Cost Total		135,433,486.82	177,366,858.14	130,933,371.32
Overhead Cost	22020105	10,298,953.00	29,304,600.00	19,005,647.00
Overhead Cost	22020114	56,768,000.00	100,284,136.20	143,516,136.20
Overhead Cost	22020203	193,867.51	1,625,000.00	1,431,132.49
Overhead Cost	22020301	7,578,850.00	13,483,151.50	5,904,301.50
Overhead Cost	22020305	6,650,600.00	15,665,000.00	9,014,400.00
Overhead Cost	22020315	-	-	150,000,000.00
Overhead Cost	22020401	8,580,354.00	9,915,750.00	1,335,396.00
Overhead Cost	22020404	6,240,756.00	11,316,500.00	5,075,744.00
Overhead Cost	22020503	-	23,095,800.00	23,095,800.00
Overhead Cost	22020601	109,458,000.00	145,863,600.00	36,405,600.00
Overhead Cost	22020801	2,770,000.00	13,383,500.00	10,613,500.00
Overhead Cost	22020901	8,321.23	47,689.20	39,367.97
Overhead Cost	22021001	10,170,400.00	10,725,000.00	5,554,600.00
Overhead Cost	22021007	-	-	-
Overhead Cost	22021021	4,592,000.00	13,520,000.00	8,928,000.00
Overhead Cost	22021017	-	20,243,600.00	20,243,600.00
Overhead Cost	22021029	-	-	-
Overhead Cost Total		223,310,101.74	408,473,326.90	440,163,225.16
Recurrent Total		358,743,588.56	585,840,185.04	571,096,596.48
Overhead Cost	22020301	529,700.00	1,332,955.00	803,255.00
Overhead Cost	22020303	44,300.00	78,000.00	33,700.00
Overhead Cost	22020305	323,450.00	992,875.00	669,425.00
Overhead Cost	22020401	172,400.00	356,200.00	183,800.00
Overhead Cost	22020402	54,000.00	61,750.00	7,750.00
Overhead Cost	22020404	24,000.00	46,800.00	22,800.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIANCE)
Overhead Cost	22020405	109,000.00	121,420.00	12,420.00
Overhead Cost	22020605	45,000.00	65,000.00	20,000.00
Overhead Cost	22020801	201,000.00	355,322.50	154,322.50
Overhead Cost	22020803	193,750.00	377,520.00	183,770.00
Overhead Cost	22020901	1,459.50	4,368.00	2,908.50
Overhead Cost	22021001	1,417,000.00	1,551,250.00	134,250.00
Overhead Cost	22021002	-	-	-
Overhead Cost	22021003	535,819.00	585,000.00	49,181.00
Overhead Cost	22021026	1,054,500.00	1,202,500.00	148,000.00
Overhead Cost	22020105	698,000.00	1,130,000.00	432,000.00
Overhead Cost Total		5,403,378.50	8,260,960.50	2,857,582.00
Recurrent Total		5,403,378.50	8,260,960.50	2,857,582.00
Personnel Cost	21010101	38,301,624.53	26,718,321.08	416,696.55
Personnel Cost	21020101	4,178,746.20	5,124,776.41	946,030.21
Personnel Cost	21020102	1,671,498.46	3,510,481.21	338,982.75
Personnel Cost	21020103	835,749.37	1,596,874.59	761,125.22
Personnel Cost	21020104	835,749.37	1,437,583.56	601,834.19
Personnel Cost	21020105	47,144.56	231,207.80	184,063.24
Personnel Cost	21020106	2,504,291.63	2,481,976.61	177,684.98
Personnel Cost	21020107	1,008,823.36	1,206,104.05	197,280.69
Personnel Cost	21020125	7,295,494.57	5,183,747.13	188,252.56
Personnel Cost	21020108	263,780.02	1,161,130.16	897,350.14
Personnel Cost Total		56,942,902.07	48,652,202.60	4,709,300.53
Overhead Cost	22020105	4,624,500.00	1,586,000.00	383,021.42
Overhead Cost	22020301	1,976,750.00	1,132,495.00	598,907.61
Overhead Cost	22020305	2,217,500.00	706,160.00	12,078.39
Overhead Cost	22020401	1,011,400.00	437,840.00	371,004.28
Overhead Cost	22020402	448,500.00	195,000.00	167,178.86
Overhead Cost	22020404	941,250.00	371,800.00	232,644.37
Overhead Cost	22020405	114,500.00	87,750.00	112,555.49
Overhead Cost	23020328	14,350,131.00	5,167,500.00	1,965,358.89
Overhead Cost	22020801	906,600.00	424,125.00	432,501.53
Overhead Cost	22020803	262,200.00	142,187.50	186,732.50
Overhead Cost	22020901	4,036.19	6,500.00	16,486.44
Overhead Cost	22021001	1,316,300.00	594,750.00	561,520.53
Overhead Cost	22021013	21,013,698.12	6,889,880.39	739,910.74
Overhead Cost Total		49,187,365.31	17,741,987.89	5,779,901.05
Recurrent Total		106,130,267.38	66,394,190.49	10,489,201.58

For the year ended 31st December, 2019

Auditor-General's Annual Report

RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIENCE)
Personnel Cost	21010101	100,454,123.81	103,431,964.00	2,977,840.19
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost Total		100,454,123.81	103,431,964.00	2,977,840.19
Overhead Cost	22020105	1,709,025.50	1,711,820.50	2,795.00
Overhead Cost	22020208	632,812.81	633,262.50	449.69
Overhead Cost	22020301	1,979,540.00	2,120,495.00	140,955.00
Overhead Cost	22020302	63,000.00	63,050.00	50.00
Overhead Cost	22020401	539,227.00	650,000.00	110,773.00
Overhead Cost	22020402	2,626,724.69	2,506,710.70	79,986.01
Overhead Cost	22020405	351,000.00	351,000.00	-
Overhead Cost	22020416	820,625.00	823,413.50	2,788.50
Overhead Cost	22020602	-	292,500.00	292,500.00
Overhead Cost	22020709	-	455,000.00	255,000.00
Overhead Cost	22020801	1,336,550.00	1,337,700.00	1,150.00
Overhead Cost	22020803	361,998.00	361,998.00	-
Overhead Cost	22021001	112,400.00	214,156.80	101,756.80
Overhead Cost	22021002	286,001.00	329,387.50	43,386.50
Overhead Cost	22021003	149,000.00	303,901.00	154,901.00
Overhead Cost Total		10,967,904.00	12,154,395.50	1,186,491.50
Recurrent Total		111,422,027.81	115,586,359.50	4,164,331.69
Personnel Cost	21010101	61,460,466.93	51,387,059.08	926,592.15
Personnel Cost	21020101	6,562,362.09	12,040,288.66	477,926.57
Personnel Cost	21020102	2,780,928.75	5,121,843.43	2,340,914.68
Personnel Cost	21020103	1,317,472.79	2,404,938.76	1,087,465.97
Personnel Cost	21020104	1,379,866.19	2,836,493.11	1,456,626.92
Personnel Cost	21020105	399,592.21	988,950.70	589,358.49
Personnel Cost	21020108	-	-	-
Personnel Cost	21020124	5,301,218.36	10,045,866.66	744,648.30
Personnel Cost	21020106	3,962,399.66	4,841,760.18	879,360.52
Personnel Cost	21020107	4,020,990.18	6,107,892.75	86,902.57
Personnel Cost Total		87,185,297.16	95,775,093.33	8,589,796.17

For the year ended 31st December, 2019

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIENCE)
Overhead Cost	22020105	3,182,800.00	2,932,800.00	50,000.00
Overhead Cost	22020301	1,406,800.00	1,451,450.00	44,650.00
Overhead Cost	22020305	2,609,500.00	2,762,500.00	153,000.00
Overhead Cost	22020315	469,300.00	933,660.00	464,360.00
Overhead Cost	22020401	1,854,000.00	1,911,000.00	57,000.00
Overhead Cost	22020402	523,500.00	553,150.00	29,650.00
Overhead Cost	22020404	1,954,400.00	2,031,250.00	76,850.00
Overhead Cost	22020801	1,560,500.00	2,262,000.00	501,500.00
Overhead Cost	22020803	1,453,500.00	1,814,800.00	61,300.00
Overhead Cost	22020901	39,445.50	32,500.00	93,054.50
Overhead Cost	22021001	592,100.00	652,210.00	60,110.00
Overhead Cost	22021008	170,000.00	130,000.00	60,000.00
Overhead Cost	22021023	6,687,700.00	5,850,000.00	3,162,300.00
Overhead Cost	22021014	2,067,000.00	650,000.00	583,000.00
Overhead Cost Total		24,570,545.50	23,967,320.00	5,396,774.50
Recurrent Total		111,755,842.66	119,742,413.33	13,986,570.67
Personnel Cost	21010101	68,660,772.37	63,708,050.02	47,277.65
Personnel Cost	21020101	7,876,393.40	13,131,324.62	254,931.22
Personnel Cost	21020102	3,150,557.61	5,252,529.11	101,971.50
Personnel Cost	21020103	1,575,278.88	2,626,265.60	1,050,986.72
Personnel Cost	21020104	1,575,278.88	3,750,692.00	175,413.12
Personnel Cost	21020105	119,288.32	1,374,932.52	1,255,644.20
Personnel Cost	21020106	4,690,929.79	5,262,060.76	571,130.97
Personnel Cost	21020107	2,113,919.68	5,403,065.88	3,289,146.20
Personnel Cost	21020108	65,000.00	55,000.00	490,000.00
Personnel Cost	21020124	11,014,729.74	8,069,813.37	555,083.63
Personnel Cost Total		100,842,148.67	108,633,733.88	7,791,585.21
Overhead Cost	22020105	5,317,317.98	8,942,700.00	3,625,382.02
Overhead Cost	22020204	-	261,300.00	261,300.00
Overhead Cost	22020301	726,100.00	1,765,075.00	1,038,975.00
Overhead Cost	22020305	1,430,000.00	3,532,750.00	2,102,750.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIENCE)
Overhead Cost	22020315	160,500.00	429,325.00	268,825.00
Overhead Cost	22020401	519,750.00	572,000.00	52,250.00
Overhead Cost	22020402	118,900.00	154,375.00	35,475.00
Overhead Cost	22020404	76,350.00	123,500.00	47,150.00
Overhead Cost	22020405	255,350.00	360,750.00	105,400.00
Overhead Cost	22020801	854,000.00	1,170,000.00	316,000.00
Overhead Cost	22020803	893,650.00	944,970.00	51,320.00
Overhead Cost	22020901	29,620.90	39,000.00	9,379.10
Overhead Cost	22021001	910,800.00	919,620.00	8,820.00
Overhead Cost	22021023	8,655,822.00	9,100,000.00	444,178.00
Overhead Cost	22020209	7,400.00	9,750.00	2,350.00
Overhead Cost Total		19,955,560.88	28,325,115.00	8,369,554.12
Recurrent Total		120,797,709.55	136,958,848.88	16,161,139.33
Personnel Cost	21010101	19,725,214.65	25,596,995.07	5,871,780.42
Personnel Cost	21020101	2,250,807.66	5,021,270.59	2,770,462.93
Personnel Cost	21020102	900,323.07	2,008,507.73	1,108,184.66
Personnel Cost	21020103	450,161.55	1,004,254.62	554,093.07
Personnel Cost	21020104	481,358.25	1,749,202.43	1,267,844.18
Personnel Cost	21020105	103,340.46	883,799.96	780,459.50
Personnel Cost	21020106	1,356,668.29	1,984,328.53	627,660.24
Personnel Cost	21020107	1,278,951.59	3,230,369.41	1,951,417.82
Personnel Cost Total		26,546,825.52	41,478,728.34	14,931,902.82
Overhead Cost	21020111	35,000.00	163,800.00	128,800.00
Overhead Cost	22020301	119,000.00	137,865.00	18,865.00
Overhead Cost	22020305	60,000.00	438,750.00	378,750.00
Overhead Cost	22020401	231,000.00	250,380.00	19,380.00
Overhead Cost	22020405	13,000.00	150,800.00	137,800.00
Overhead Cost	22020709	-	464,750.00	464,750.00
Overhead Cost	22020801	-	397,800.00	397,800.00
Overhead Cost	22020803	-	624,000.00	624,000.00
Overhead Cost	22021001	59,000.00	212,745.00	153,745.00
Overhead Cost	22021012	273,107.27	299,000.00	25,892.73
Overhead Cost	22021014	5,761.45	16,640.00	10,878.55
Overhead Cost Total		795,868.72	3,156,530.00	2,360,661.28
Recurrent Total		27,342,694.24	44,635,258.34	17,292,564.10

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIENCE)
Personnel Cost	21010101	363,939,897.51	271,960,861.22	1,052,338.71
Personnel Cost	21020101	34,041,448.49	41,144,894.62	103,446.13
Personnel Cost	21020102	14,055,682.24	15,864,377.42	8,695.18
Personnel Cost	21020103	6,392,190.86	7,932,196.52	240,005.66
Personnel Cost	21020104	6,542,799.66	8,525,762.68	82,963.02
Personnel Cost	21020105	372,234.54	687,683.94	315,449.40
Personnel Cost	21020106	14,353,043.24	16,733,114.30	180,071.06
Personnel Cost	21020107	1,393,799.70	612,000.00	418,200.30
Personnel Cost	21020110	1,252,372.79	3,812,428.40	560,055.61
Personnel Cost	21020118	32,973,902.33	19,573,120.00	599,217.67
Personnel Cost	21020162	7,854,448.67	7,011,899.69	1,157,450.33
Personnel Cost	21020124	7,516,470.56	6,080,500.00	1,564,029.44
Personnel Cost	21020138	526,832.49	8,696.46	481,863.97
Personnel Cost	21020148	5,040,191.56	5,568,355.08	528,163.52
Personnel Cost	21020127	-	-	-
Personnel Cost Total		496,255,314.64	405,515,890.33	7,291,950.00
Overhead Cost	22020105	1,597,942.50	910,000.00	2,312,057.50
Overhead Cost	22020301	3,277,888.50	2,871,050.00	593,161.50
Overhead Cost	22020305	1,321,000.00	910,000.00	455,625.00
Overhead Cost	22020315	1,334,234.00	1,170,000.00	835,766.00
Overhead Cost	22020401	630,000.00	-	870,000.00
Overhead Cost	22020402	1,528,314.00	1,300,000.00	171,686.00
Overhead Cost	22020404	2,211,828.50	1,950,000.00	738,171.50
Overhead Cost	22020405	4,074,473.00	3,900,000.00	1,325,527.00
Overhead Cost	22020801	1,675,400.00	390,000.00	714,600.00
Overhead Cost	22020803	1,761,868.50	1,950,000.00	1,188,131.50
Overhead Cost	22020901	2,526.60	78,000.00	75,473.40
Overhead Cost	22021001	1,651,318.50	1,360,125.00	708,806.50
Overhead Cost	22021003	2,012,613.50	2,054,000.00	1,041,386.50
Overhead Cost	22021014	1,092,956.00	1,097,200.00	204,244.00
Overhead Cost Total		24,172,363.60	19,940,375.00	11,234,636.40
Recurrent Total		520,427,678.24	425,456,265.33	18,526,586.40

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21010101	290,229,294.74	265,422,789.64	693,494.90
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020118	-	-	-
Personnel Cost	21020124	-	-	-
Personnel Cost	21020134	-	-	-
Personnel Cost	21020136	-	-	-
Personnel Cost Total		290,229,294.74	265,422,789.64	693,494.90
Overhead Cost	22020105	1,272,000.00	1,192,100.00	520,100.00
Overhead Cost	22020301	464,550.00	504,075.00	239,525.00
Overhead Cost	22020401	204,500.00	208,000.00	203,500.00
Overhead Cost	22020404	300,967.37	234,000.00	83,032.63
Overhead Cost	22020709	-	195,000.00	795,000.00
Overhead Cost	22020801	733,000.00	678,600.00	445,600.00
Overhead Cost	22020803	219,632.63	273,000.00	253,367.37
Overhead Cost	22020901	5,920.74	13,260.00	57,339.26
Overhead Cost Total		3,200,570.74	3,298,035.00	2,597,464.26
Recurrent Total		293,429,865.48	268,720,824.64	3,290,959.16
Personnel Cost	21010101	36,529,773.64	39,584,091.21	54,317.57
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost Total		36,529,773.64	39,584,091.21	54,317.57
Overhead Cost	22020105	400,000.00	195,000.00	795,000.00
Overhead Cost	22020301	282,500.00	312,000.00	29,500.00
Overhead Cost	22020305	77,410.00	65,000.00	987,590.00
Overhead Cost	22020401	794,000.00	813,150.00	19,150.00
Overhead Cost	22020709	-	282,750.00	282,750.00
Overhead Cost	22020801	1,068,585.00	1,473,127.50	404,542.50
Overhead Cost	22021001	306,000.00	195,000.00	889,000.00
Overhead Cost Total		2,928,495.00	3,336,027.50	3,407,532.50
Recurrent Total		39,458,268.64	42,920,118.71	3,461,850.07

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIENCE)
Personnel Cost	21010114	-	-	-
Personnel Cost	21010101	299,219,301.63	182,397,923.76	48,209,339.41
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost Total		299,219,301.63	182,397,923.76	48,209,339.41
Overhead Cost	22020105	8,701,000.00	7,024,940.00	2,323,940.00
Overhead Cost	22020208	1,110,000.00	247,067,330.23	245,957,330.23
Overhead Cost	22020301	6,189,866.50	3,430,180.00	3,240,313.50
Overhead Cost	22020315	1,248,800.00	1,332,500.00	83,700.00
Overhead Cost	22020401	1,482,175.00	1,508,000.00	525,825.00
Overhead Cost	22020402	1,471,600.00	617,500.00	145,900.00
Overhead Cost	22020404	1,073,617.00	277,972.50	1,204,355.50
Overhead Cost	22020405	1,113,734.00	1,263,600.00	649,866.00
Overhead Cost	22020701	-	13,000,000.00	10,000,000.00
Overhead Cost	22020706	9,135,650.00	10,142,275.00	81,006,625.00
Overhead Cost	22020801	2,007,079.50	2,319,200.00	312,120.50
Overhead Cost	22020803	5,743,189.00	6,240,000.00	496,811.00
Overhead Cost	22020902	75,000.00	227,162,365.68	87,365.68
Overhead Cost	22020909	-	12,664,908.75	664,908.75
Overhead Cost	22021001	8,766,664.50	2,340,000.00	2,573,335.50
Overhead Cost	22021007	141,748,017.79	97,500,000.00	(23,248,017.79)
Overhead Cost	22021003	645,000.00	1,088,750.00	443,750.00
Overhead Cost	23020329	14,950,325.00	65,000,000.00	49,675.00
Overhead Cost Total		181,582,123.29	699,979,522.16	350,397,398.87
Recurrent Total		480,801,424.92	882,377,445.92	398,606,738.28

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21010104			
Personnel Cost	21010105	3,168,322.56	6,336,645.12	2,168,322.56
Personnel Cost	21010106	5,802,586.20	4,866,685.20	64,099.00
Personnel Cost	21010107	22,449,271.80	22,449,271.80	-
Personnel Cost	21010108	17,806,442.04	17,806,392.04	999,950.00
Personnel Cost	21010109	35,686,814.76	35,686,814.76	-
Personnel Cost	21010110	29,657,206.68	29,657,206.68	-
Personnel Cost	21010111	-	140,000,000.00	140,000,000.00
Personnel Cost	21010112	-	50,000,000.00	50,000,000.00
Personnel Cost	21010113	-	50,000,000.00	50,000,000.00
Personnel Cost	21010114	4,367,538.00	4,367,538.00	-
Personnel Cost	21010115	13,126,154.40	13,126,154.40	-
Personnel Cost	21010116	29,327,295.11	22,463,189.28	(6,864,105.83)
Personnel Cost	21010117	-	24,000,000.00	24,000,000.00
Personnel Cost	21020151	-	-	-
Personnel Cost Total		157,863,083.28	420,759,897.28	263,896,814.00
Overhead Cost	22020118	-	336,000,000.00	336,000,000.00
Overhead Cost	22020101	-	2,500,000,000.00	103,000,000.00
Overhead Cost	22010102	5,510,385,551.67	2,518,802,607.17	(410,385,552.50)
Overhead Cost	22020105	-	4,916,600.00	4,916,600.00
Overhead Cost	22020106	366,096,986.25	520,000,000.00	553,903,013.75
Overhead Cost	22020107	60,963,800.71	52,000,000.00	36,199.29
Overhead Cost	22020112	-	10,171,200.00	10,171,200.00
Overhead Cost	22020115	-	65,000,000.00	65,000,000.00
Overhead Cost	22020201	516,765,431.00	430,468,460.16	212,703,029.16
Overhead Cost	22020203	-	4,290,650.00	4,290,650.00
Overhead Cost	22020205	92,010,100.00	97,500,000.00	3,489,900.00
Overhead Cost	22020301	-	1,875,900.00	1,875,900.00
Overhead Cost	22020305	12,932,000.00	26,352,950.00	13,420,950.00
Overhead Cost	22020306	-	32,500,000.00	32,500,000.00
Overhead Cost	22020315	-	390,000.00	390,000.00
Overhead Cost	22020402	-	812,500.00	812,500.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020505	-	1,950,000.00	1,950,000.00
Overhead Cost	22020710	41,595,000.00	130,000,000.00	88,405,000.00
Overhead Cost	22020801	-	1,866,150.00	1,866,150.00
Overhead Cost	22020803	828,750.00	780,000.00	951,250.00
Overhead Cost	22020901	-	23,400,000.00	23,400,000.00
Overhead Cost	22021001	-	1,249,300.00	1,249,300.00
Overhead Cost	22021002	-	61,815,000.00	61,815,000.00
Overhead Cost	22021007	152,219,915.00	97,500,000.00	(54,719,915.00)
Overhead Cost	22021023	51,881,302.00	26,000,000.00	24,118,698.00
Overhead Cost	22040111	178,500.00	2,051,049.00	1,872,549.00
Overhead Cost	22040115	-	1,700,000,000.00	#####
Overhead Cost	22040116	2,072,485,598.99	1,508,626,075.56	140,476.57
Overhead Cost	23020330	998,333,620.60	964,246,059.54	912,438.94
Overhead Cost	22060103	2,486,542,027.44	1,194,621,590.21	8,079,562.77
Overhead Cost	22060201	2,439,059,241.24	1,551,242,746.78	1,183,505.54
Overhead Cost	22021028	-	32,500,000.00	32,500,000.00
Overhead Cost	22070005	183,508,230.00	32,500,000.00	991,770.00
Overhead Cost Total		14,697,726,607.90	13,931,428,838.42	766,297,769.48
Recurrent Total		14,855,589,691.18	14,352,188,735.70	503,400,955.48
Personnel Cost	21010101	403,111,529.87	266,511,676.43	43,400,146.56
Personnel Cost Total		403,111,529.87	266,511,676.43	43,400,146.56
Overhead Cost	21020116	1,100,000.00	3,445,000.00	7,345,000.00
Overhead Cost	21020125	2,600,000.00	13,000,000.00	39,400,000.00
Overhead Cost	22020101	1,702,675.00	1,300,000.00	4,597,325.00
Overhead Cost	22020105	4,621,747.05	1,144,000.00	2,522,252.95
Overhead Cost	22020114	4,068,000.00	3,640,000.00	5,572,000.00
Overhead Cost	22020203	1,182,500.00	780,000.00	97,500.00
Overhead Cost	22020301	656,865.00	325,000.00	668,135.00
Overhead Cost	22020305	11,243,250.00	2,892,500.00	1,649,250.00
Overhead Cost	22020315	2,575,649.00	1,625,000.00	49,351.00
Overhead Cost	22020401	4,215,099.87	3,250,000.00	34,900.13
Overhead Cost	22020402	196,600.00	234,000.00	1,537,400.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIENCE)
Overhead Cost	22020404	3,116,276.00	1,137,500.00	21,224.00
Overhead Cost	22020405	1,564,650.00	728,000.00	3,663,350.00
Overhead Cost	22020416	230,250.00	130,000.00	4,899,750.00
Overhead Cost	22020602	1,820,833.38	1,174,550.00	353,716.62
Overhead Cost	22020701	8,681,002.97	7,800,000.00	1,318,997.03
Overhead Cost	22020702	19,781,116.00	3,656,250.00	58,756,102.00
Overhead Cost	22020703	5,691,160.00	7,800,000.00	4,308,840.00
Overhead Cost	22020709	525,400.00	702,000.00	476,600.00
Overhead Cost	22020801	10,889,298.60	7,956,585.00	67,286.40
Overhead Cost	22020803	7,684,750.47	16,686,800.00	29,002,049.53
Overhead Cost	22020901	55,635.00	23,400.00	17,765.00
Overhead Cost	22020906	272,769,698.13	195,000,000.00	77,769,698.13
Overhead Cost	22021001	521,830.00	312,000.00	790,170.00
Overhead Cost	22021003	9,043,058.00	8,970,000.00	926,942.00
Overhead Cost Total		376,537,344.47	283,712,585.00	92,824,759.47
Recurrent Total		779,648,874.34	550,224,261.43	229,424,612.91
Personnel Cost	21010101	173,635,681.60	175,781,090.68	2,145,409.08
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020143	-	-	-
Personnel Cost	21020150	-	-	-
		173,635,681.60	175,781,090.68	2,145,409.08
Overhead Cost	22020105	3,923,000.00	3,931,200.00	8,200.00
Overhead Cost	22020203	-	-	807,800.00
Overhead Cost	22020305	1,949,440.00	1,950,000.00	560.00
Overhead Cost	22020309	3,657,000.00	3,666,000.00	9,000.00
Overhead Cost	22020310	16,640,237.25	16,640,237.25	500,000.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020311	4,700,500.00	6,890,000.00	2,189,500.00
Overhead Cost	22020404	-	-	338,000.00
Overhead Cost	22020710	1,038,740.81	1,300,000.00	261,259.19
Overhead Cost	22020801	2,493,700.00	2,496,000.00	2,300.00
Overhead Cost	22020803	664,513.95	2,392,000.00	1,727,486.05
Overhead Cost	22021001	1,519,500.00	1,534,000.00	14,500.00
Overhead Cost	22021021	18,459,182.38	19,671,587.77	1,212,405.39
Overhead Cost	22021032	70,000.00	975,000.00	905,000.00
Overhead Cost	22021050	3,663,823.50	3,666,000.00	2,176.50
Overhead Cost	22020619	4,030,200.00	4,036,500.00	6,300.00
Overhead Cost	22020620	2,961,080.00	2,968,680.00	7,600.00
Overhead Cost	22020612	4,679,305.00	4,680,000.00	695.00
Overhead Cost	22021068	10,090,851.07	10,982,400.00	891,548.93
Overhead Cost	22020702	-	-	13,422,500.00
Overhead Cost	22021033	-	-	1,912,950.00
Overhead Cost	22021034	-	-	1,534,000.00
Overhead Cost	22021035	-	-	6,396,000.00
Overhead Cost		-	-	100,000,000.00
		80,541,073.96	87,779,605.02	132,149,781.06
		254,176,755.56	263,560,695.70	134,295,190.14
Personnel Cost	21010101	5,659,926.70	8,198,748.18	1,038,821.48
Personnel Cost	21020101	980,405.53	1,506,296.00	525,890.47
Personnel Cost	21020102	110,887.45	602,519.54	491,632.09
Personnel Cost	21020103	55,443.81	301,256.74	245,812.93
Personnel Cost	21020104	305,465.81	600,969.79	295,503.98
Personnel Cost	21020105	250,022.00	351,436.00	101,414.00
Personnel Cost	21020106	301,718.16	687,477.28	385,759.12
Personnel Cost	21020107	937,582.44	1,015,054.96	77,472.52
Personnel Cost		8,601,451.90	13,263,758.49	3,162,306.59
Overhead Cost	22020105	375,000.00	507,000.00	132,000.00
Overhead Cost	22020108	76,000.00	39,000.00	63,000.00
Overhead Cost	22020301	126,000.00	182,000.00	56,000.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIENCE)
Overhead Cost	22020305	384,500.00	533,000.00	148,500.00
Overhead Cost	22020315	208,000.00	214,500.00	6,500.00
Overhead Cost	22020402	75,000.00	65,000.00	90,000.00
Overhead Cost	22020404	236,000.00	312,000.00	76,000.00
Overhead Cost	22020405	222,000.00	97,500.00	75,500.00
Overhead Cost	22020416	553,000.00	325,455.00	72,455.00
Overhead Cost	22020803	457,000.00	220,545.00	63,545.00
Overhead Cost	22020901	8,145.06	13,000.00	4,854.94
Overhead Cost	22021001	50,000.00	33,694.67	83,694.67
Overhead Cost	22021026	344,000.00	220,583.97	276,583.97
Overhead Cost Total		3,114,645.06	2,763,278.64	1,148,633.58
Recurrent Total		11,716,096.96	16,027,037.13	4,310,940.17
Personnel Cost	21010101	95,362,382.36	158,751,879.62	8,389,497.26
Personnel Cost	21020101	10,283,344.27	39,221,845.66	938,501.39
Personnel Cost	21020102	4,097,430.54	15,589,361.85	11,491,931.31
Personnel Cost	21020103	2,048,715.41	7,794,684.20	5,745,968.79
Personnel Cost	21020104	2,378,096.85	8,180,616.64	5,802,519.79
Personnel Cost	21020105	560,064.21	1,115,120.17	555,055.96
Personnel Cost	21020106	6,205,340.07	15,345,610.39	9,140,270.32
Personnel Cost	21020107	4,486,379.41	5,957,950.50	1,471,571.09
		125,421,753.12	251,957,069.03	43,535,315.91
Overhead Cost	22020105	910,000.00	2,563,189.85	1,653,189.85
Overhead Cost	22020301	13,732,050.00	13,863,226.65	131,176.65
Overhead Cost	22020309	-	381,875.00	381,875.00
Overhead Cost	22020310	-	948,025.00	948,025.00
Overhead Cost	22020312	365,920.00	365,950.00	30.00
Overhead Cost	22020401	1,376,180.00	1,812,850.00	436,670.00
Overhead Cost	22020402	12,000.00	429,000.00	417,000.00
Overhead Cost	22020405	189,500.00	1,244,750.00	1,055,250.00
Overhead Cost	22020801	519,000.00	1,153,750.00	814,750.00
Overhead Cost	22020803	561,000.00	1,105,000.00	544,000.00
Overhead Cost	22020901	6,188.16	85,150.00	78,961.84
Overhead Cost	22021001	221,800.00	347,750.00	125,950.00
Overhead Cost	22020209	10,000.00	164,588.89	154,588.89
Overhead Cost	22021014	4,136.57	106,275.00	102,138.43
Overhead Cost	22021050	84,737,893.68	213,006,500.00	128,268,606.32
		102,645,668.41	237,577,880.39	135,112,211.98
		228,067,421.53	489,534,949.42	178,647,527.89

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Personnel Cost	21010101	46,208,281.06	24,297,692.30	1,089,411.24
Personnel Cost	21020101	5,368,600.80	6,061,924.16	693,323.36
Personnel Cost	21020102	2,147,440.18	2,424,769.66	277,329.48
Personnel Cost	21020103	1,073,720.06	1,212,385.29	138,665.23
Personnel Cost	21020104	1,073,720.06	1,212,385.29	138,665.23
Personnel Cost	21020105	73,577.66	126,307.73	52,730.07
Personnel Cost	21020106	3,174,453.90	2,377,518.10	203,064.10
Personnel Cost	21020107	1,519,199.80	1,175,000.00	655,800.20
Personnel Cost Total		60,638,993.52	38,887,982.53	3,248,988.91
Overhead Cost	22020105	-	1,752,400.00	1,752,400.00
Overhead Cost	22020301	1,262,000.00	3,931,525.00	2,669,525.00
Overhead Cost	22020305	-	130,000.00	130,000.00
Overhead Cost	22020402	12,000.00	104,000.00	92,000.00
Overhead Cost	22020709	-	325,000.00	325,000.00
Overhead Cost	22020801	324,000.00	686,400.00	362,400.00
Overhead Cost	22020803	228,374.17	861,900.00	633,525.83
Overhead Cost	22020901	3,339.00	9,360.00	6,021.00
Overhead Cost	22021001	40,000.00	87,750.00	47,750.00
Overhead Cost	22021003	-	162,500.00	162,500.00
Overhead Cost	22021014	-	17,550.00	17,550.00
Overhead Cost	22021050	69,459,000.00	19,500,000.00	41,000.00
Overhead Cost Total		71,328,713.17	27,568,385.00	6,239,671.83
Recurrent Total		131,967,706.69	66,456,367.53	9,488,660.74
Personnel Cost	21010101	972,331,488.99	885,605,643.85	274,154.86
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020110	-	-	-
Personnel Cost	21020124	-	-	-
Personnel Cost	21020136	-	-	-
Personnel Cost Total		972,331,488.99	885,605,643.85	274,154.86

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIANCE)
Overhead Cost	22020105	2,505,787.50	3,120,000.00	614,212.50
Overhead Cost	22020203	-	520,000.00	520,000.00
Overhead Cost	22020208	244,000.00	2,347,800.00	2,103,800.00
Overhead Cost	22020301	620,000.00	768,300.00	148,300.00
Overhead Cost	22020315	1,025,000.00	9,194,900.00	8,169,900.00
Overhead Cost	22020401	1,968,200.00	1,968,200.00	-
Overhead Cost	22020404	232,250.00	3,250,000.00	3,017,750.00
Overhead Cost	22020411	130,000.00	1,300,000.00	1,170,000.00
Overhead Cost	22020702	-	195,000.00	195,000.00
Overhead Cost	22020709	210,000.00	455,000.00	245,000.00
Overhead Cost	22020801	31,691,562.50	32,500,000.00	808,437.50
Overhead Cost	22020802	19,384,800.00	19,500,000.00	115,200.00
Overhead Cost	22021001	100,000.00	101,400.00	1,400.00
Overhead Cost	22021003	703,770.00	845,000.00	141,230.00
Overhead Cost	23020331	4,721,730.00	19,500,000.00	778,270.00
Overhead Cost	21020124	-	26,000,000.00	6,000,000.00
Overhead Cost Total		63,537,100.00	121,565,600.00	24,028,500.00
Recurrent Total		1,035,868,588.99	1,007,171,243.85	24,302,654.86
Personnel Cost	21010101	31,507,844.64	32,130,000.00	622,155.36
Personnel Cost Total		31,507,844.64	32,130,000.00	622,155.36
Overhead Cost	22020209	-	171,600.00	171,600.00
Overhead Cost	22020301	2,406,500.00	15,480,140.00	13,073,640.00
Overhead Cost	22020305	200,000.00	3,900,000.00	3,700,000.00
Overhead Cost	22020309	21,500.00	512,850.00	191,350.00
Overhead Cost	22020401	597,600.00	7,114,650.00	6,517,050.00
Overhead Cost	22020402	501,500.00	799,500.00	298,000.00
Overhead Cost	22020403	9,364,291.30	23,630,100.00	49,865,808.70
Overhead Cost	22020404	1,179,000.00	1,209,000.00	30,000.00
Overhead Cost	22020405	4,451,500.00	10,638,400.00	31,186,900.00
Overhead Cost	22020406	541,400.00	1,384,500.00	843,100.00
Overhead Cost	22020601	65,881,253.37	46,345,000.00	34,543,746.63
Overhead Cost	22020605	180,454,259.07	200,488,500.00	170,034,240.93

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE(VARIANCE)
Overhead Cost	22020703	63,500.00	716,625.00	653,125.00
Overhead Cost	22020709	-	500,000.00	2,000,000.00
Overhead Cost	22020901	52,133.03	149,760.00	97,626.97
Overhead Cost	22021014	300,000.00	209,235.00	809,235.00
Overhead Cost	22020801	860,000.00	3,000,000.00	9,140,000.00
Overhead Cost	22020803	1,687,179.21	7,000,000.00	23,312,820.79
Overhead Cost Total		268,561,615.98	323,249,860.00	346,468,244.02
Recurrent Total		300,069,460.62	355,379,860.00	347,090,399.38
Personnel Cost	21010101	69,676,021.36	95,046,193.78	19,370,172.42
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020124	-	-	-
Personnel Cost Total		69,676,021.36	95,046,193.78	19,370,172.42
Overhead Cost	22020105	1,439,000.00	2,522,286.00	1,083,286.00
Overhead Cost	22020301	249,499.40	1,820,029.25	1,570,529.85
Overhead Cost	22020312	-	130,000.00	130,000.00
Overhead Cost	22020402	160,000.00	162,500.00	2,500.00
Overhead Cost	22020404	921,900.00	2,496,000.00	1,574,100.00
Overhead Cost	22020405	80,500.00	348,056.80	267,556.80
Overhead Cost	22020408	-	497,224.00	497,224.00
Overhead Cost	22020418	-	325,000.00	325,000.00
Overhead Cost	22020414	5,055,500.00	9,100,000.00	4,044,500.00
Overhead Cost	22020601	131,000.00	-	17,869,000.00
Overhead Cost	22020803	420,000.00	669,500.00	249,500.00
Overhead Cost	22020801	785,000.00	896,246.00	111,246.00
Overhead Cost	22020805	-	650,000.00	650,000.00
Overhead Cost	22020901	5,750.50	13,000.00	7,249.50

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE(VARIENCE)
Overhead Cost	22021001	195,000.00	195,000.00	-
Overhead Cost	22020209	102,150.00	260,000.00	157,850.00
Overhead Cost	22020401	1,499,000.00	1,874,550.60	375,550.60
Overhead Cost	22080008	-	10,000,000.00	10,000,000.00
Overhead Cost Total		11,044,299.90	31,959,392.65	38,915,092.75
Recurrent Total		80,720,321.26	127,005,586.43	58,285,265.17
Personnel Cost	21010101	72,941,970.76	55,886,851.56	944,880.80
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020124	-	-	-
Personnel Cost Total		72,941,970.76	55,886,851.56	944,880.80
Overhead Cost	22020105	17,000.00	234,000.00	217,000.00
Overhead Cost	22020108	-	117,000.00	117,000.00
Overhead Cost	22020203	20,000.00	97,500.00	77,500.00
Overhead Cost	22020209	-	23,400.00	23,400.00
Overhead Cost	22020301	2,053,000.00	1,561,950.00	8,950.00
Overhead Cost	22020401	3,199,327.72	2,052,960.00	853,632.28
Overhead Cost	22020402	-	31,590.00	31,590.00
Overhead Cost	22020406	-	39,000.00	39,000.00
Overhead Cost	22020703	-	374,400.00	374,400.00
Overhead Cost	22020709	-	325,000.00	1,125,000.00
Overhead Cost	22020801	1,095,000.00	1,134,900.00	39,900.00
Overhead Cost	22020803	15,000.00	448,500.00	433,500.00
Overhead Cost	22020901	3,395.95	6,968.00	3,572.05
Overhead Cost	22021001	561,432.12	46,800.00	556,531.88
Overhead Cost	22021003	-	260,000.00	260,000.00
Overhead Cost	22021014	-	65,000.00	1,065,000.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE(VARIENCE)
Overhead Cost	23020332	24,661,000.00	36,998,000.00	337,000.00
Overhead Cost	23020333	7,150,000.00	11,999,000.00	1,849,000.00
Overhead Cost	22021021	3,550,000.00	3,900,000.00	350,000.00
Overhead Cost Total		42,325,155.79	59,715,968.00	7,761,976.21
Recurrent Total		115,267,126.55	115,602,819.56	8,706,857.01
Personnel Cost	21010101	102,751,573.61	182,005,124.00	79,253,550.39
Personnel Cost Total		102,751,573.61	182,005,124.00	79,253,550.39
Overhead Cost	22020105	10,281,314.00	10,309,000.00	27,686.00
Overhead Cost	22020203	515,500.00	650,000.00	134,500.00
Overhead Cost	22020301	359,300.00	1,950,000.00	1,590,700.00
Overhead Cost	22020305	6,397,732.00	6,507,150.00	109,418.00
Overhead Cost	22020401	2,582,200.00	2,708,200.00	126,000.00
Overhead Cost	22020404	750,800.00	728,000.00	1,977,200.00
Overhead Cost	22020405	415,650.00	390,000.00	374,350.00
Overhead Cost	22020801	1,012,300.00	1,012,530.00	230.00
Overhead Cost	22020803	2,253,500.00	2,333,500.00	80,000.00
Overhead Cost	22020901	82,150.19	78,000.00	45,849.81
Overhead Cost	22021001	1,270,700.00	276,250.00	5,550.00
Overhead Cost	22021014	57,690,200.00	80,585,000.00	22,894,800.00
Overhead Cost	22021061	88,466,030.00	106,000,000.00	17,533,970.00
Overhead Cost	22021060	15,965,550.00	32,500,000.00	16,534,450.00
Overhead Cost	22020709	-	500,000.00	500,000.00
Overhead Cost Total		182,042,926.19	246,527,630.00	67,934,703.81
Recurrent Total		284,794,499.80	428,532,754.00	147,188,254.20
Personnel Cost	21010101	114,984,667.62	97,628,763.34	644,095.72
Personnel Cost Total		114,984,667.62	97,628,763.34	644,095.72
Overhead Cost	22020102	10,000.00	671,252.40	661,252.40
Overhead Cost	22020105	1,483,000.00	1,029,253.55	46,253.55
Overhead Cost	22020108	1,630,784.74	5,425,956.90	2,795,172.16
Overhead Cost	22020301	260,000.00	300,820.65	40,820.65
Overhead Cost	22020305	1,204,000.00	1,678,131.00	974,131.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE(VARIENCE)
Overhead Cost	22020308	55,000.00	163,151.95	108,151.95
Overhead Cost	22020401	315,000.00	522,085.20	497,085.20
Overhead Cost	22020405	411,000.00	1,275,690.65	864,690.65
Overhead Cost	22020709	310,765.00	310,765.00	-
Overhead Cost	22020801	319,784.74	1,081,462.20	761,677.46
Overhead Cost	22020901	4,770.50	12,430.60	7,660.10
Overhead Cost	22021001	197,105.26	198,889.60	1,784.34
Overhead Cost	22021003	6,000.00	37,291.80	31,291.80
Overhead Cost Total		6,207,210.24	12,707,181.50	6,789,971.26
Recurrent Total		121,191,877.86	110,335,944.84	7,434,066.98
Personnel Cost	21010101	79,682,050.94	74,450,244.53	768,193.59
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020110	-	-	-
Personnel Cost	21020124	-	-	-
Personnel Cost Total		79,682,050.94	74,450,244.53	768,193.59
Overhead Cost	22020102	30,000.00	678,600.00	648,600.00
Overhead Cost	22020105	1,814,000.00	2,702,700.00	888,700.00
Overhead Cost	22020203	-	514,800.00	514,800.00
Overhead Cost	22020209	9,039.01	157,300.00	148,260.99
Overhead Cost	22020301	1,407,400.00	1,519,245.00	111,845.00
Overhead Cost	22020401	21,600.00	642,200.00	620,600.00
Overhead Cost	22020402	59,000.00	100,100.00	41,100.00
Overhead Cost	22020801	285,000.00	754,000.00	469,000.00
Overhead Cost	22021001	454,000.00	725,400.00	271,400.00
Overhead Cost	22021003	118,000.00	552,500.00	434,500.00
Overhead Cost	22021014	-	591,500.00	591,500.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE(VARIENCE)
Overhead Cost	22021021	-	2,771,762.50	771,762.50
Overhead Cost Total		4,198,039.01	11,710,107.50	5,512,068.49
Recurrent Total		224,737,134.62	86,160,352.03	(134,576,782.59)
Personnel Cost	21010101	14,107,868.50	12,709,858.23	1,989.73
Personnel Cost	21020101	1,338,221.51	2,563,549.67	25,328.16
Personnel Cost	21020102	535,288.58	1,001,394.13	66,105.55
Personnel Cost	21020103	267,644.29	500,697.40	233,053.11
Personnel Cost	21020104	517,217.89	875,059.30	357,841.41
Personnel Cost	21020105	291,169.20	496,809.15	205,639.95
Personnel Cost	21020106	83,191.20	814,072.14	730,880.94
Personnel Cost	21020107	701,925.75	1,667,729.90	965,804.15
Personnel Cost	21020124	42,000.00	-	58,000.00
Personnel Cost Total		17,884,526.92	20,629,169.92	2,644,643.00
Overhead Cost	22020209	-	101,400.00	101,400.00
Overhead Cost	22020105	362,400.00	409,500.00	47,100.00
Overhead Cost	22020301	635,000.00	795,925.00	160,925.00
Overhead Cost	22020308	-	227,500.00	227,500.00
Overhead Cost	22020315	-	250,250.00	250,250.00
Overhead Cost	22020401	694,600.00	832,000.00	137,400.00
Overhead Cost	22020402	-	320,450.00	320,450.00
Overhead Cost	22020404	-	175,500.00	175,500.00
Overhead Cost	22020709	-	195,000.00	195,000.00
Overhead Cost	22020801	576,000.00	776,750.00	200,750.00
Overhead Cost	22020901	36,407.68	6,500.00	70,092.32
Overhead Cost	22021001	-	188,500.00	188,500.00
Overhead Cost Total		2,304,407.68	4,279,275.00	2,074,867.32
Recurrent Total		20,188,934.60	24,908,444.92	4,719,510.32
Personnel Cost	21010101	381,806.82	3,812,153.39	3,430,346.57
Personnel Cost	21020101	-	334,632.49	334,632.49
Personnel Cost	21020102	-	134,197.41	134,197.41
Personnel Cost	21020103	-	66,931.59	66,931.59
Personnel Cost	21020104	-	66,931.59	66,931.59

For the year ended 31st December, 2019

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE(VARIENCE)
Personnel Cost	21020105	-	26,774.14	26,774.14
Personnel Cost	21020106	-	381,215.34	381,215.34
Personnel Cost	21020107	-	897,597.39	897,597.39
Personnel Cost	21020124	-	29,988.00	29,988.00
Personnel Cost Total		381,806.82	5,750,421.34	5,368,614.52
Overhead Cost	22020105	834,400.00	3,888,300.00	3,053,900.00
Overhead Cost	22020301	858,000.00	846,040.00	88,040.00
Overhead Cost	22020305	426,000.00	884,000.00	258,000.00
Overhead Cost	22020306	36,000.00	419,250.00	383,250.00
Overhead Cost	22020401	271,400.00	499,200.00	227,800.00
Overhead Cost	22020402	30,000.00	234,000.00	204,000.00
Overhead Cost	22020403	229,000.00	468,000.00	239,000.00
Overhead Cost	22020404	70,000.00	390,000.00	320,000.00
Overhead Cost	22020405	117,400.00	421,200.00	303,800.00
Overhead Cost	22020801	88,000.00	608,855.00	520,855.00
Overhead Cost	22020803	13,500.00	417,300.00	403,800.00
Overhead Cost	22021001	318,600.00	196,300.00	77,700.00
Overhead Cost	23050126	10,299.55	682,500.00	672,200.45
Overhead Cost	22021003	-	783,250.00	683,250.00
Overhead Cost	23020334	-	13,499,200.00	13,499,200.00
Overhead Cost	23020335	-	1,528,800.00	1,528,800.00
Overhead Cost	22021003	-	3,000,000.00	3,000,000.00
Overhead Cost	22021034	-	5,000,000.00	5,000,000.00
Overhead Cost	22021034	-	5,000,000.00	5,000,000.00
Overhead Cost Total		3,302,599.55	38,766,195.00	35,463,595.45
Recurrent Total		3,684,406.37	44,516,616.34	40,832,209.97
Personnel Cost	21010101	40,925,740.88	37,148,502.42	222,761.54
Personnel Cost	21020101	3,842,171.63	8,462,268.02	620,096.39
Personnel Cost	21020102	1,401,967.44	3,088,124.60	1,686,157.16
Personnel Cost	21020103	700,983.51	1,544,063.46	843,079.95
Personnel Cost	21020104	1,315,005.05	2,551,695.97	1,236,690.92
Personnel Cost	21020105	643,680.73	1,054,575.21	410,894.48

For the year ended 31st December, 2019

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE(VARIANCE)
Personnel Cost	21020106	2,502,715.46	3,437,718.51	935,003.05
Personnel Cost	21020107	1,503,800.35	2,363,055.32	859,254.97
Personnel Cost Total		52,836,065.05	59,650,003.51	6,813,938.46
Overhead Cost	22020105	225,000.00	5,200,000.00	4,975,000.00
Overhead Cost	22020301	529,400.00	975,000.00	445,600.00
Overhead Cost	22020312	-	227,500.00	227,500.00
Overhead Cost	22020315	113,000.00	325,000.00	212,000.00
Overhead Cost	22020401	1,168,500.00	1,430,000.00	261,500.00
Overhead Cost	22020402	14,000.00	975,000.00	961,000.00
Overhead Cost	22020404	1,024,900.00	1,040,000.00	15,100.00
Overhead Cost	22020801	302,200.00	1,560,000.00	1,157,800.00
Overhead Cost	22020803	89,000.00	1,462,500.00	1,373,500.00
Overhead Cost	22020901	1,808.14	39,000.00	37,191.86
Overhead Cost	22021001	755,500.00	780,000.00	24,500.00
Overhead Cost	22021003	1,580,500.00	1,560,000.00	79,500.00
Overhead Cost	22021014	15,000.00	260,000.00	245,000.00
Overhead Cost Total		5,818,808.14	15,834,000.00	10,015,191.86
Recurrent Total		58,654,873.19	75,484,003.51	16,829,130.32
Personnel Cost	21010101	2,047,031.46	2,604,320.33	557,288.87
Personnel Cost	21020101	-	651,078.12	651,078.12
Personnel Cost	21020102	-	260,431.30	260,431.30
Personnel Cost	21020103	-	166,439.91	166,439.91
Personnel Cost	21020104	-	97,418.33	97,418.33
Personnel Cost	21020105	-	60,470.74	60,470.74
Personnel Cost	21020106	-	260,431.50	260,431.50
Personnel Cost	21020107	180,359.94	191,409.83	11,049.89
Personnel Cost	21020151	-	-	-
Personnel Cost Total		2,227,391.40	4,292,000.07	2,064,608.67
Overhead Cost	22020105	800,780.00	650,000.00	749,220.00
Overhead Cost	22020203	51,000.00	39,000.00	88,000.00
Overhead Cost	22020301	1,527,710.00	680,550.00	152,840.00
Overhead Cost	22020305	354,926.00	130,000.00	275,074.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE(VARIENCE)
Overhead Cost	22020401	583,920.00	468,000.00	384,080.00
Overhead Cost	22020402	167,770.00	163,800.00	189,174.00
Overhead Cost	22020405	197,550.00	156,000.00	458,450.00
Overhead Cost	22020701	10,000.00	208,000.00	198,000.00
Overhead Cost	22020709	-	460,200.00	460,200.00
Overhead Cost	22020901	4,096.00	19,500.00	15,404.00
Overhead Cost	22021003	-	-	-
Overhead Cost Total		3,697,752.00	2,975,050.00	2,970,442.00
Recurrent Total		5,925,143.40	7,267,050.07	5,035,050.67
Personnel Cost	21010101	-	12,954,069.87	12,954,069.87
Personnel Cost Total		-	12,954,069.87	12,954,069.87
Overhead Cost	22020105	720,000.00	1,027,000.00	207,000.00
Overhead Cost	22020203	-	65,000.00	65,000.00
Overhead Cost	22020204	-	130,000.00	130,000.00
Overhead Cost	22020208	-	16,250.00	16,250.00
Overhead Cost	22020209	-	182,000.00	182,000.00
Overhead Cost	22020301	363,000.00	325,000.00	62,000.00
Overhead Cost	22020305	30,000.00	45,500.00	15,500.00
Overhead Cost	22020312	45,000.00	52,000.00	7,000.00
Overhead Cost	22020315	250,000.00	260,000.00	10,000.00
Overhead Cost	22020401	462,000.00	390,000.00	28,000.00
Overhead Cost	22020402	295,000.00	325,000.00	30,000.00
Overhead Cost	22020404	320,000.00	325,000.00	5,000.00
Overhead Cost	22020405	-	78,000.00	78,000.00
Overhead Cost	22020801	620,000.00	754,000.00	134,000.00
Overhead Cost	22020803	210,000.00	487,500.00	177,500.00
Overhead Cost	22020901	3,122.75	23,400.00	20,277.25
Overhead Cost	22021014	60,000.00	65,000.00	5,000.00
Overhead Cost	22021050	320,000.00	390,000.00	70,000.00
Overhead Cost Total		3,698,122.75	4,940,650.00	1,242,527.25
Recurrent Total		3,698,122.75	17,894,719.87	14,196,597.12

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE(VARIENCE)
Personnel Cost	21010101	127,290,452.64	146,719,785.86	19,429,333.22
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020139	-	-	-
Personnel Cost	21020108	-	-	-
Personnel Cost	21020124	-	-	-
		127,290,452.64	146,719,785.86	19,429,333.22
Overhead Cost	22020105	4,644,977.00	14,850,160.00	10,205,183.00
Overhead Cost	22020301	220,473.55	767,162.50	546,688.95
Overhead Cost	22020305	473,008.00	1,221,350.00	748,342.00
Overhead Cost	22020307	229,500.00	1,069,900.00	840,400.00
Overhead Cost	22020308	3,280,000.00	12,048,452.00	8,768,452.00
Overhead Cost	22020315	8,000.00	57,200.00	49,200.00
Overhead Cost	22020401	193,000.00	1,183,000.00	990,000.00
Overhead Cost	22020405	64,500.00	292,500.00	228,000.00
Overhead Cost	22020801	963,550.00	1,854,830.25	891,280.25
Overhead Cost	22020802	200,000.00	1,111,500.00	911,500.00
Overhead Cost	22020803	201,000.00	1,202,890.00	1,001,890.00
Overhead Cost	22021001	535,000.00	1,565,200.00	1,030,200.00
Overhead Cost	22021009	158,483,250.00	78,140,725.00	305,972.37
Overhead Cost	22021029	-	30,422,513.74	-
		169,496,258.55	145,787,383.49	26,517,108.57
		296,786,711.19	292,507,169.35	45,946,441.79
Personnel Cost	21010101	60,821,040.21	69,660,104.30	8,839,064.09
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
		60,821,040.21	69,660,104.30	8,839,064.09

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020105	1,400,000.00	1,396,200.00	412,200.00
Overhead Cost	22020108	2,835,427.00	2,667,600.00	332,173.00
Overhead Cost	22020301	1,004,086.00	946,400.00	442,314.00
Overhead Cost	22020401	287,130.00	351,000.00	1,063,870.00
Overhead Cost	22020801	452,753.59	234,000.00	781,246.41
Overhead Cost	22020803	755,511.49	156,000.00	400,488.51
Overhead Cost	22021001	1,229,770.00	1,235,000.00	5,230.00
Overhead Cost	22021021	-	3,818,750.00	3,818,750.00
Overhead Cost	22021050	-	650,000.00	1,650,000.00
Overhead Cost	22021034	545,300.00	1,598,025.00	1,052,725.00
Overhead Cost	22021025	1,520,130.50	20,000,000.00	19,479,869.50
Overhead Cost	22021044	13,399,135.00	15,000,000.00	2,600,865.00
Overhead Cost	22021029	-	-	422,513.74
		23,429,243.58	48,052,975.00	32,462,245.16
		84,250,283.79	117,713,079.30	41,301,309.25
Personnel Cost	21010101	50,134,505.72	22,008,107.23	73,601.51
Personnel Cost	21020101	5,599,304.15	5,242,854.92	43,550.77
Personnel Cost	21020102	2,239,721.76	2,097,142.58	57,420.82
Personnel Cost	21020103	1,119,861.25	1,048,570.69	28,709.44
Personnel Cost	21020104	1,119,861.25	1,048,570.69	28,709.44
Personnel Cost	21020105	74,412.67	50,365.11	25,952.44
Personnel Cost	21020106	3,241,308.34	2,074,781.08	33,472.74
Personnel Cost	21020107	1,116,719.88	612,000.00	95,280.12
Personnel Cost	21020110	235,834.20	97,372.80	11,538.60
Personnel Cost	21020124	173,833.34	42,000.00	68,166.66
Personnel Cost Total		65,055,362.56	34,321,765.10	466,402.54
Overhead Cost	22021038	3,325,000.00	3,380,000.00	55,000.00
Overhead Cost	22020108	666,000.00	917,150.00	251,150.00
Overhead Cost	22020301	532,900.00	552,500.00	19,600.00
Overhead Cost	22020307	1,113,845.00	1,198,632.50	84,787.50
Overhead Cost	22020310	2,300,155.00	2,496,975.00	196,820.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020311	21,016,000.00	19,639,750.00	91,898.00
Overhead Cost	22020401	1,416,200.00	1,907,750.00	291,550.00
Overhead Cost	22020405	202,000.00	390,000.00	188,000.00
Overhead Cost	22020709	-	325,000.00	25,000.00
Overhead Cost	22020803	313,400.00	650,000.00	336,600.00
Overhead Cost	22021021	94,295.00	1,000,000.00	5,705.00
Overhead Cost	22020801	212,500.00	314,462.50	101,962.50
Overhead Cost Total		31,192,295.00	32,772,220.00	1,648,073.00
Recurrent Total		96,247,657.56	67,093,985.10	2,114,475.54
Personnel Cost	21010101	6,222,361,859.91	4,317,572,430.48	1,210,570.57
Personnel Cost	21020101	650,782,305.70	1,068,646,526.16	864,220.46
Personnel Cost	21020102	260,312,897.21	427,472,039.15	159,141.94
Personnel Cost	21020103	130,124,447.06	213,733,899.52	609,452.46
Personnel Cost	21020104	130,251,085.72	214,108,932.52	857,846.80
Personnel Cost	21020105	14,236,782.46	32,887,783.81	651,001.35
Personnel Cost	21020106	388,791,914.98	426,435,489.61	643,574.83
Personnel Cost	21020107	263,170,241.07	330,355,582.44	185,341.37
Personnel Cost	21020150	233,788,835.97	210,688,231.00	899,395.03
Personnel Cost	21020138	623,598,722.33	-	401,277.67
Personnel Cost	21020110	2,258,949.20	2,342,480.00	83,530.80
Personnel Cost	21020124	1,279,000.00	1,436,000.00	157,000.00
Personnel Cost	21020137	-	7,800.00	7,800.00
Personnel Cost Total		8,920,957,041.61	7,245,687,194.69	6,730,153.28
Overhead Cost	22020105	14,253,000.00	9,254,869.00	1,869.00
Overhead Cost	22020108	6,146,600.00	4,308,200.00	161,600.00
Overhead Cost	22020203	132,400.00	1,307,800.00	867,600.00
Overhead Cost	22020301	2,996,625.00	4,112,875.00	116,250.00
Overhead Cost	22020302	12,939,500.00	65,402,420.60	462,920.00
Overhead Cost	22020304	140,100.00	6,768,280.40	628,180.40
Overhead Cost	22020305	6,339,200.00	26,552,500.00	213,300.00
Overhead Cost	22020307	30,000.00	650,000.00	620,000.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020310	811,000.00	3,334,500.00	523,500.00
Overhead Cost	22020315	95,000.00	3,332,550.00	237,550.00
Overhead Cost	22020401	2,000,300.00	1,950,000.00	1,949,700.00
Overhead Cost	22020402	1,975,475.00	2,267,200.00	2,291,725.00
Overhead Cost	22020404	283,500.00	338,000.00	716,500.00
Overhead Cost	22020405	429,800.00	768,923.35	2,339,123.35
Overhead Cost	22020418	-	526,500.00	526,500.00
Overhead Cost	22020702	11,539,500.00	13,422,500.00	883,000.00
Overhead Cost	22020801	2,202,568.77	1,950,000.00	1,747,431.23
Overhead Cost	22020803	1,410,000.00	1,560,000.00	2,150,000.00
Overhead Cost	22021001	2,829,684.04	1,868,425.00	38,740.96
Overhead Cost	22021003	11,647,900.00	3,611,400.00	963,500.00
Overhead Cost	22021005	98,234,403.00	97,786,562.50	9,552,159.50
Overhead Cost	22021008	664,000.00	923,000.00	3,259,000.00
Overhead Cost	22021009	92,000.00	5,648,497.37	7,056,497.37
Overhead Cost	22021014	325,900.00	405,600.00	579,700.00
Overhead Cost	22021018	749,000.00	3,611,790.00	5,862,790.00
Overhead Cost	22020601	2,213,000.00	180,000,000.00	787,000.00
Overhead Cost	22021033	121,000.00	1,912,950.00	879,000.00
Overhead Cost	22021034	472,000.00	1,534,000.00	2,528,000.00
Overhead Cost	22021035	4,680,000.00	6,396,000.00	320,000.00
Overhead Cost	22020612	222,712,277.17	649,738,849.40	23,572.23
Overhead Cost Total		408,465,732.98	1,101,244,192.62	48,286,709.04
Recurrent Total		9,329,422,774.59	8,346,931,387.31	55,016,862.32
Personnel Cost	21010101	58,551,033.72	38,241,235.99	90,202.27
Personnel Cost	21020101	6,124,803.67	7,476,434.03	351,630.36
Personnel Cost	21020102	2,449,921.32	2,990,573.48	40,652.16
Personnel Cost	21020103	1,224,960.67	1,495,286.44	770,325.77
Personnel Cost	21020104	1,700,117.41	2,646,520.00	446,402.59
Personnel Cost	21020105	605,082.40	1,330,166.04	798,214.64
Personnel Cost	21020106	3,727,667.29	2,957,848.51	230,181.22
Personnel Cost	21020107	3,593,817.80	4,606,083.72	1,012,265.92
Personnel Cost	21020143	-	-	-
Personnel Cost	21020150	-	54,852.96	1,054,852.96
Personnel Cost Total		77,977,404.28	61,799,001.17	4,794,727.89

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020105	8,171,000.00	11,100,050.00	3,429,050.00
Overhead Cost	22020108	3,503,700.00	3,994,250.00	990,550.00
Overhead Cost	22020203	-	520,000.00	920,000.00
Overhead Cost	22020209	-	22,750.00	72,750.00
Overhead Cost	22020301	881,450.00	4,616,466.34	85,016.34
Overhead Cost	22020305	1,683,900.00	3,527,946.50	1,844,046.50
Overhead Cost	22020309	87,000.00	576,485.00	489,485.00
Overhead Cost	22020315	2,822,000.00	3,591,250.00	769,250.00
Overhead Cost	22020401	182,163.27	1,660,425.00	1,478,261.73
Overhead Cost	22020402	-	52,000.00	52,000.00
Overhead Cost	22020404	146,200.00	357,500.00	211,300.00
Overhead Cost	22020405	686,325.30	520,000.00	33,674.70
Overhead Cost	22020406	362,172.50	1,228,500.00	866,327.50
Overhead Cost	22020702	1,011,106.02	390,000.00	78,893.98
Overhead Cost	22020709	2,906,772.60	1,820,000.00	13,227.40
Overhead Cost	22020801	2,805,600.00	4,671,550.00	265,950.00
Overhead Cost	22020803	1,626,650.00	1,586,000.00	59,350.00
Overhead Cost	22021001	8,216,804.00	6,422,299.00	205,495.00
Overhead Cost	22021003	4,609,756.56	1,495,000.00	85,243.44
Overhead Cost	22021009	1,980,919.56	2,466,100.00	485,180.44
Overhead Cost	22021034	762,600.00	412,230.00	49,630.00
Overhead Cost	22020612	76,312,472.51	76,801,442.17	488,969.66
Overhead Cost Total		118,758,592.32	127,832,244.00	12,973,651.69
Recurrent Total		196,735,996.60	189,631,245.17	17,768,379.58
Personnel Cost	21010101	30,008,426.32	20,089,788.16	81,361.84
Personnel Cost	21020101	3,435,996.17	5,022,569.56	586,573.39
Personnel Cost	21020102	1,374,398.24	2,008,988.28	634,590.04
Personnel Cost	21020103	687,199.47	1,004,493.96	317,294.49
Personnel Cost	21020104	687,199.47	1,004,493.96	317,294.49
Personnel Cost	21020105	47,144.56	70,716.84	23,572.28
Personnel Cost	21020106	2,082,374.86	2,008,987.72	26,612.92
Personnel Cost	21020107	792,719.88	648,000.00	755,280.12
Personnel Cost	21020108	120,000.00	120,000.00	-
Personnel Cost Total		39,235,458.97	31,978,038.48	2,742,579.57

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020801	133,000.00	365,552.50	332,552.50
Overhead Cost	22020105	308,150.00	261,300.00	53,150.00
Overhead Cost	22020301	302,300.00	325,019.81	222,719.81
Overhead Cost	22020303	701,550.00	985,000.00	383,450.00
Overhead Cost	22020304	218,700.00	321,060.00	162,360.00
Overhead Cost	22020401	100,800.00	105,000.00	10,996.00
Overhead Cost	22020402	63,000.00	78,000.00	15,000.00
Overhead Cost	22020404	133,500.00	205,400.00	71,900.00
Overhead Cost	22020405	80,000.00	83,200.00	3,200.00
Overhead Cost	22020709	-	795,000.00	1,300,000.00
Overhead Cost	22020901	2,524.20	41,294.80	3,770.60
Overhead Cost	22021001	45,000.00	55,100.00	10,100.00
Overhead Cost Total		2,088,524.20	3,620,927.11	2,569,198.91
Recurrent Total		41,323,983.17	35,598,965.59	5,311,778.48
Personnel Cost	21010101	1,296,141,764.76	1,363,979,819.95	7,838,055.19
Personnel Cost Total		1,296,141,764.76	1,363,979,819.95	7,838,055.19
Overhead Cost	22020105	13,347,363.13	9,578,400.00	231,036.87
Overhead Cost	22020106	6,508,557.70	4,238,910.00	2,730,352.30
Overhead Cost	22020108	3,927,080.00	2,208,700.00	2,281,620.00
Overhead Cost	22020112	7,049,599.00	5,622,500.00	7,173,037.00
Overhead Cost	22020114	17,402,060.00	14,202,500.00	4,800,440.00
Overhead Cost	22020201	8,458,621.36	18,364,398.20	13,905,776.84
Overhead Cost	22020203	4,253,926.00	2,914,925.00	2,660,999.00
Overhead Cost	22020205	1,478,840.00	3,510,000.00	8,031,160.00
Overhead Cost	22020209	7,060,325.00	2,340,000.00	1,279,675.00
Overhead Cost	22020301	3,708,020.00	3,012,750.00	7,304,730.00
Overhead Cost	22020303	421,283.00	375,375.00	3,954,092.00
Overhead Cost	22020305	6,227,830.00	2,892,500.00	664,670.00
Overhead Cost	22020306	14,547,050.00	18,557,500.00	9,010,450.00
Overhead Cost	22020307	5,620,990.00	6,792,500.00	6,171,510.00
Overhead Cost	22020309	398,500.00	2,511,600.00	4,113,100.00
Overhead Cost	22020310	5,860,875.00	2,968,875.00	108,000.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020401	7,245,630.00	3,597,750.00	352,120.00
Overhead Cost	22020402	2,854,340.00	2,730,000.00	1,875,660.00
Overhead Cost	22020403	19,410,962.24	13,520,975.00	110,012.76
Overhead Cost	22020405	4,695,790.00	2,970,240.00	274,450.00
Overhead Cost	22020410	801,850.00	1,852,500.00	3,050,650.00
Overhead Cost	22020416	4,976,568.42	2,059,525.00	1,082,956.58
Overhead Cost	22020417	3,315,962.50	1,396,687.50	1,080,725.00
Overhead Cost	22020601	4,918,800.00	4,875,000.00	1,956,200.00
Overhead Cost	22020702	5,349,981.00	4,550,000.00	1,200,019.00
Overhead Cost	22020703	160,000.00	780,000.00	700,000.00
Overhead Cost	22020709	1,148,711.14	1,300,000.00	231,288.86
Overhead Cost	22020711	116,522,899.48	67,297,750.00	774,850.52
Overhead Cost	22020801	12,011,756.00	10,244,487.50	1,232,731.50
Overhead Cost	22020802	3,017,200.00	2,808,000.00	1,790,800.00
Overhead Cost	22020803	22,959,200.00	19,500,000.00	1,540,800.00
Overhead Cost	22020905	554,000.00	18,200,000.00	19,646,000.00
Overhead Cost	22021001	5,677,714.50	4,173,975.00	496,260.50
Overhead Cost	22021002	11,158,091.06	6,573,125.00	415,033.94
Overhead Cost	22021003	3,878,838.70	2,620,800.00	741,961.30
Overhead Cost	22021008	1,968,012.76	1,592,500.00	1,624,487.24
Overhead Cost	22021009	12,523,822.50	12,113,400.00	4,589,577.50
Overhead Cost	22021026	3,128,300.00	276,250.00	2,147,950.00
Overhead Cost	22021036	49,999,995.09	-	4.91
Overhead Cost Total		404,549,345.58	285,124,398.20	121,335,188.62
Recurrent Total		1,700,691,110.34	1,649,104,218.15	129,173,243.81
Personnel Cost	21010101	1,142,886,263.45	1,235,444,915.43	12,558,651.98
Personnel Cost	21020108	-	-	-
Personnel Cost	21020118	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020124	-	-	-
Personnel Cost Total		1,142,886,263.45	1,235,444,915.43	12,558,651.98

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020101	4,713,560.00	3,146,000.00	2,432,440.00
Overhead Cost	22020103	-	1,625,000.00	1,625,000.00
Overhead Cost	22020105	13,839,000.00	7,052,500.00	2,213,500.00
Overhead Cost	22020201	2,661,372.68	3,303,300.00	641,927.32
Overhead Cost	22020203	2,438,400.00	2,600,000.00	161,600.00
Overhead Cost	22020205	217,300.00	1,404,000.00	1,186,700.00
Overhead Cost	22020209	36,300.00	78,000.00	41,700.00
Overhead Cost	22020301	6,950,850.00	5,796,180.00	845,330.00
Overhead Cost	22020302	395,000.00	4,134,000.00	1,739,000.00
Overhead Cost	22020303	120,000.00	748,800.00	1,128,800.00
Overhead Cost	22020305	8,554,302.00	7,591,350.00	37,048.00
Overhead Cost	22020306	9,737,550.00	1,740,375.00	2,825.00
Overhead Cost	22020307	49,000.00	3,471,000.00	2,422,000.00
Overhead Cost	22020308	272,750.00	3,997,500.00	1,724,750.00
Overhead Cost	22020309	124,000.00	4,420,000.00	1,296,000.00
Overhead Cost	22020310	5,672,550.00	6,675,500.00	1,002,950.00
Overhead Cost	22020312	-	291,200.00	291,200.00
Overhead Cost	22020315	3,384,500.00	5,819,450.00	734,950.00
Overhead Cost	22020401	5,408,900.00	3,783,000.00	374,100.00
Overhead Cost	22020402	1,148,300.00	2,047,500.00	899,200.00
Overhead Cost	22020403	4,307,257.04	4,680,000.00	2,372,742.96
Overhead Cost	22020404	3,034,500.00	2,535,000.00	1,000,500.00
Overhead Cost	22020405	2,270,560.00	4,342,000.00	3,071,440.00
Overhead Cost	22020406	8,693,329.00	1,794,000.00	2,100,671.00
Overhead Cost	22020418	151,500.00	1,950,000.00	1,798,500.00
Overhead Cost	22020501	20,000.00	520,000.00	1,000,000.00
Overhead Cost	22020502	-	2,860,000.00	360,000.00
Overhead Cost	22020114	974,315.00	2,567,500.00	1,093,185.00
Overhead Cost	22020505	-	754,000.00	254,000.00
Overhead Cost	22020513	1,544,000.00	2,600,000.00	556,000.00
Overhead Cost	22020601	2,038,450.00	1,475,500.00	2,437,050.00
Overhead Cost	22020603	2,337,700.00	1,560,000.00	22,300.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020605	15,272,000.00	4,062,500.00	790,500.00
Overhead Cost	22020616	222,000.00	1,560,000.00	1,838,000.00
Overhead Cost	22020619	3,042,000.00	4,475,250.00	433,250.00
Overhead Cost	22020620	3,757,500.00	3,900,000.00	1,142,500.00
Overhead Cost	22020701	1,425,256.16	1,300,000.00	574,743.84
Overhead Cost	22020702	300,000.00	1,852,500.00	1,552,500.00
Overhead Cost	22020703	9,725,000.00	1,716,000.00	1,991,000.00
Overhead Cost	22020704	760,800.00	1,170,000.00	409,200.00
Overhead Cost	22020705	-	2,600,000.00	600,000.00
Overhead Cost	22020706	50,000.00	936,000.00	385,000.00
Overhead Cost	22020709	920,000.00	1,300,000.00	880,000.00
Overhead Cost	22020801	7,880,500.00	3,948,750.00	268,250.00
Overhead Cost	22020803	6,289,250.00	4,712,500.00	723,250.00
Overhead Cost	22020806	532,500.00	608,400.00	575,900.00
Overhead Cost	22020901	6,353.00	78,000.00	171,647.00
Overhead Cost	22020902	1,000,000.00	4,225,000.00	1,425,000.00
Overhead Cost	22021001	8,603,500.00	5,660,525.00	1,657,025.00
Overhead Cost	22021002	8,309,000.00	5,541,250.00	732,250.00
Overhead Cost	22021003	3,825,000.00	4,121,000.00	796,000.00
Overhead Cost	22021008	450,000.00	3,250,000.00	803,250.00
Overhead Cost	22021009	734,500.00	3,253,250.00	518,750.00
Overhead Cost	22021021	1,822,748.00	3,939,000.00	116,252.00
Overhead Cost	22021026	4,085,950.00	1,495,000.00	109,050.00
Overhead Cost	22021029	370,000.00	1,755,000.00	285,000.00
Overhead Cost	22021030	5,820,000.00	3,900,000.00	80,000.00
Overhead Cost	22021036	47,978,715.00	2,938,000.00	4,954,285.00
Overhead Cost	22021038	8,371,096.00	3,594,500.00	143,404.00
Overhead Cost Total		232,648,913.88	175,255,080.00	60,823,416.12
Recurrent Total		1,375,535,177.33	1,410,699,995.43	73,382,068.10
Personnel Cost	21010101	3,762,462,260.23	2,869,136,463.36	6,674,203.13
Personnel Cost	21010101	-	-	-
Personnel Cost	21020190	-	-	-

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21020101	-	-	-
Personnel Cost	21020118	-	-	-
Personnel Cost	21020162	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020138	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020108	-	-	-
Personnel Cost	21020124	-	-	-
Personnel Cost Total		3,762,462,260.23	2,869,136,463.36	6,674,203.13
Overhead Cost	22020101	390,000.00	5,167,500.00	777,500.00
Overhead Cost	22020103	530,000.00	3,900,000.00	370,000.00
Overhead Cost	22020105	4,878,500.00	6,817,200.00	938,700.00
Overhead Cost	22020106	9,721,005.00	3,095,625.00	374,620.00
Overhead Cost	22020112	9,788,496.00	12,512,500.00	724,004.00
Overhead Cost	22020201	17,989,186.08	13,431,600.00	442,413.92
Overhead Cost	22020203	8,801,953.45	3,809,000.00	7,046.55
Overhead Cost	22020204	7,025,000.00	2,275,000.00	250,000.00
Overhead Cost	22020205	3,032,000.00	5,200,000.00	7,168,000.00
Overhead Cost	22020208	8,000,000.00	3,321,553.07	321,553.07
Overhead Cost	22020209	1,769,094.55	1,638,000.00	1,868,905.45
Overhead Cost	22020301	21,727,740.00	20,902,628.50	174,888.50
Overhead Cost	22020302	11,292,350.00	7,377,500.00	1,085,150.00
Overhead Cost	22020303	-	1,170,000.00	2,170,000.00
Overhead Cost	22020304	2,636,000.00	78,000.00	442,000.00
Overhead Cost	22020305	4,200,050.00	5,740,832.50	3,540,782.50
Overhead Cost	22020306	1,540,000.00	1,934,920.00	394,920.00
Overhead Cost	22020307	8,217,640.00	6,808,100.00	590,460.00
Overhead Cost	22020309	800,000.00	3,945,500.00	3,645,500.00
Overhead Cost	22020310	6,045,300.00	8,230,950.00	3,185,650.00
Overhead Cost	22020312	400,000.00	2,510,300.00	110,300.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020315	3,175,850.00	6,500,000.00	324,150.00
Overhead Cost	22020401	1,216,000.00	2,402,400.00	186,400.00
Overhead Cost	22020402	10,700,240.00	7,858,500.00	2,158,260.00
Overhead Cost	22020403	4,749,191.70	4,172,447.00	423,255.30
Overhead Cost	22020404	2,141,181.20	3,185,000.00	2,043,818.80
Overhead Cost	22020405	17,197,600.00	3,627,000.00	1,429,400.00
Overhead Cost	22020416	894,000.00	3,354,000.00	2,960,000.00
Overhead Cost	22020417	2,085,400.00	7,139,549.50	10,054,149.50
Overhead Cost	22020114	70,000.00	6,825,000.00	12,755,000.00
Overhead Cost	22020601	8,363,200.00	4,165,200.00	802,000.00
Overhead Cost	22020605	5,572,507.25	3,363,100.00	2,790,592.75
Overhead Cost	22020703	830,000.00	3,250,000.00	4,420,000.00
Overhead Cost	22020709	1,750,000.00	1,300,000.00	4,550,000.00
Overhead Cost	22020711	43,083,000.00	41,811,250.00	288,250.00
Overhead Cost	22020801	9,223,200.00	5,783,700.00	1,560,500.00
Overhead Cost	22020802	144,000.00	438,750.00	894,750.00
Overhead Cost	22020803	11,842,750.00	7,255,300.00	412,550.00
Overhead Cost	22020806	500,600.00	487,500.00	286,900.00
Overhead Cost	22020902	18,137,055.24	26,421,200.00	9,284,144.76
Overhead Cost	22021001	1,602,900.00	1,372,085.00	269,185.00
Overhead Cost	22021002	8,227,650.00	6,987,500.00	259,850.00
Overhead Cost	22021003	4,718,500.00	2,878,200.00	159,700.00
Overhead Cost	22021008	995,000.00	1,625,000.00	1,130,000.00
Overhead Cost	22021009	5,788,000.00	6,485,050.00	749,050.00
Overhead Cost	22021010	7,324,450.00	7,139,549.50	15,099.50
Overhead Cost	22021014	1,450,000.00	3,250,000.00	1,850,000.00
Overhead Cost	22021021	10,198,500.00	10,270,000.00	271,500.00
Overhead Cost	22021022	1,005,000.00	1,950,000.00	1,135,000.00
Overhead Cost	22021024	2,745,000.00	3,653,000.00	1,008,000.00
Overhead Cost	22021026	2,699,673.56	2,275,000.00	75,326.44
Overhead Cost	22021029	4,059,000.00	3,900,000.00	141,000.00
Overhead Cost	22021032	1,750,000.00	1,560,000.00	360,000.00
Overhead Cost	22021033	56,514,030.00	58,922,500.00	2,808,470.00
Overhead Cost	22021036	33,237,100.00	32,695,000.00	240,904.00
Overhead Cost Total		412,774,894.03	404,169,490.06	96,679,600.04
Recurrent Total		4,175,237,154.26	3,273,305,953.42	103,353,803.17

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Personnel Cost	21010101	72,692,966.20	45,100,501.08	407,534.88
Personnel Cost	21020101	8,196,763.96	11,275,125.27	78,361.31
Personnel Cost	21020102	3,278,705.41	4,510,053.74	231,348.33
Personnel Cost	21020103	1,639,352.89	2,255,026.87	215,673.98
Personnel Cost	21020104	1,639,352.89	2,255,026.87	615,673.98
Personnel Cost	21020105	239,894.45	311,519.47	71,625.02
Personnel Cost	21020106	4,902,380.05	4,510,050.11	7,670.06
Personnel Cost	21020107	4,444,199.30	2,808,000.00	363,800.70
Personnel Cost	21020150	2,982,054.25	9,111,214.33	129,160.08
Personnel Cost	21020138	12,429,653.05	1,842,544.63	412,891.58
Personnel Cost Total		112,445,322.45	83,979,062.37	2,533,739.92
Overhead Cost	22020102	327,200.00	130,000.00	302,800.00
Overhead Cost	22020105	10,000.00	156,000.00	446,000.00
Overhead Cost	22020108	156,300.00	156,000.00	199,700.00
Overhead Cost	22020201	63,100.00	468,000.00	604,900.00
Overhead Cost	22020203	-	234,000.00	334,000.00
Overhead Cost	22020205	20,800.00	663,000.00	942,200.00
Overhead Cost	22020206	422,500.00	195,000.00	272,500.00
Overhead Cost	22020209	535,000.00	366,112.50	831,112.50
Overhead Cost	22020301	1,561,100.00	1,214,265.00	153,165.00
Overhead Cost	22020303	35,200.00	177,937.50	542,737.50
Overhead Cost	22020304	150,000.00	39,000.00	389,000.00
Overhead Cost	22020305	3,959,350.00	3,372,200.00	12,850.00
Overhead Cost	22020307	292,400.00	342,810.00	250,410.00
Overhead Cost	22020310	3,210,100.00	1,886,300.00	676,200.00
Overhead Cost	22020315	3,192,180.00	1,150,500.00	58,320.00
Overhead Cost	22020401	803,300.00	534,300.00	531,000.00
Overhead Cost	22020402	3,417,700.00	3,484,000.00	66,300.00
Overhead Cost	22020403	1,685,550.00	2,240,550.00	355,000.00
Overhead Cost	22020404	237,100.00	390,000.00	152,900.00
Overhead Cost	22020405	27,350.00	163,800.00	136,450.00
Overhead Cost	22020406	173,800.00	198,900.00	25,100.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020601	185,200.00	195,000.00	9,800.00
Overhead Cost	22020709	-	325,000.00	325,000.00
Overhead Cost	22020801	264,150.00	339,300.00	75,150.00
Overhead Cost	22020802	124,000.00	148,850.00	24,850.00
Overhead Cost	22020803	93,510.00	304,200.00	210,690.00
Overhead Cost	22020901	400.00	23,400.00	23,000.00
Overhead Cost	22021001	180,800.00	182,000.00	1,200.00
Overhead Cost	22021003	180,000.00	266,500.00	86,500.00
Overhead Cost	22021007	233,100.00	195,000.00	61,900.00
Overhead Cost	22021009	380,160.00	578,500.00	198,340.00
Overhead Cost	22021026	193,650.00	148,200.00	54,550.00
Overhead Cost Total		22,115,000.00	20,268,625.00	8,353,625.00
Recurrent Total		134,560,322.45	104,247,687.37	10,887,364.92
Personnel Cost	21010101	50,694,107.18	34,017,399.71	323,292.53
Personnel Cost	21020101	5,460,668.16	8,436,725.11	976,056.95
Personnel Cost	21020102	2,184,266.98	3,374,689.31	190,422.33
Personnel Cost	21020103	1,092,134.14	1,687,345.63	595,211.49
Personnel Cost	21020104	1,092,134.14	1,687,345.23	595,211.09
Personnel Cost	21020105	93,509.64	197,220.87	103,711.23
Personnel Cost	21020124	42,000.00	3,503,823.86	461,823.86
Personnel Cost	21020110	37,707.60	2,124,000.00	36,292.40
Personnel Cost	21020150	1,995,503.47	37,707.30	42,203.83
Personnel Cost	21020107	1,705,679.72	42,000.00	336,320.28
Personnel Cost	21020138	8,815,416.31	7,052,713.20	237,296.89
Personnel Cost	21020106	3,619,014.35	1,612,056.85	43,042.50
Personnel Cost Total		76,832,141.69	63,773,027.07	3,940,885.38
Overhead Cost	22020201	-	780,000.00	980,000.00
Overhead Cost	22020636	34,000.00	178,750.00	244,750.00
Overhead Cost	22020619	-	130,000.00	230,000.00
Overhead Cost	22020601	100,000.00	650,000.00	850,000.00
Overhead Cost	22020302	9,000.00	211,250.00	602,250.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020301	290,280.00	240,500.00	350,220.00
Overhead Cost	22020114	278,392.00	261,300.00	282,908.00
Overhead Cost	22020637	6,700.00	342,225.00	435,825.00
Overhead Cost	22020307	84,900.00	374,849.83	305,949.83
Overhead Cost	22021007	166,000.00	130,000.00	64,000.00
Overhead Cost	22021070	310,000.00	656,500.00	346,500.00
Overhead Cost	22020400	214,558.50	244,400.00	29,841.50
Overhead Cost Total		1,493,830.50	4,199,774.83	4,722,244.33
Recurrent Total		78,325,972.19	67,972,801.90	8,663,129.71
Personnel Cost	21010101	57,760,740.13	50,143,677.84	382,937.71
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020150	-	-	-
Personnel Cost	21020143	-	-	-
Personnel Cost	21020137	-	-	-
Personnel Cost Total		57,760,740.13	50,143,677.84	382,937.71
Overhead Cost	22020101	-	130,000.00	130,000.00
Overhead Cost	22020114	208,050.00	65,000.00	56,950.00
Overhead Cost	22020301	27,000.00	195,000.00	68,000.00
Overhead Cost	22020302	80,000.00	175,500.00	95,500.00
Overhead Cost	22020305	90,000.00	115,050.00	25,050.00
Overhead Cost	22020307	319,900.00	319,410.00	99,100.00
Overhead Cost	22020310	160,000.00	195,000.00	35,000.00
Overhead Cost	22020401	75,000.00	78,650.00	3,650.00
Overhead Cost	22020403	132,000.00	132,112.50	112.50
Overhead Cost	22020402	120,096.00	130,000.00	9,904.00
Overhead Cost	22020405	-	120,315.00	20,315.00
Overhead Cost	22020416	50,000.00	56,062.50	6,062.50
Overhead Cost	22020601	286,000.00	286,650.00	650.00
Overhead Cost	22021007	57,500.00	130,000.00	72,500.00
Overhead Cost	22020709	-	195,000.00	95,000.00
Overhead Cost	22020901	2,595.92	52,000.00	49,404.08
Overhead Cost Total		1,608,141.92	2,375,750.00	767,198.08
Recurrent Total		59,368,882.05	52,519,427.84	1,150,135.79

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21010101	79,448,337.70	63,783,895.53	335,557.83
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020108	-	-	-
Personnel Cost	21020138	-	-	-
Personnel Cost	21020143	-	-	-
Personnel Cost Total		79,448,337.70	63,783,895.53	335,557.83
Overhead Cost	22020105	-	208,000.00	85,500.00
Overhead Cost	22020108	7,500.00	30,420.00	22,920.00
Overhead Cost	22020114	-	30,550.00	30,550.00
Overhead Cost	22020201	62,580.00	83,460.00	20,880.00
Overhead Cost	22020205	-	9,360.00	9,360.00
Overhead Cost	22020301	224,470.00	309,562.50	85,092.50
Overhead Cost	22020302	36,300.00	69,615.00	33,315.00
Overhead Cost	22020303	23,000.00	31,200.00	8,200.00
Overhead Cost	22020305	70,750.00	62,790.00	92,040.00
Overhead Cost	22020307	24,150.00	29,601.00	5,451.00
Overhead Cost	22020310	97,000.00	132,054.00	35,054.00
Overhead Cost	22020402	28,300.00	53,625.00	25,325.00
Overhead Cost	22020405	-	33,930.00	33,930.00
Overhead Cost	22020406	-	14,625.00	14,625.00
Overhead Cost	22020417	168,700.00	221,910.00	53,210.00
Overhead Cost	22020601	246,000.00	249,600.00	3,600.00
Overhead Cost	22020605	28,650.00	33,800.00	5,150.00
Overhead Cost	22020709	-	227,500.00	250,000.00
Overhead Cost	22020801	-	50,895.00	50,895.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020803	-	74,100.00	74,100.00
Overhead Cost	22020901	3,058.00	6,240.00	3,182.00
Overhead Cost	22021001	167,720.00	293,800.00	126,080.00
Overhead Cost	22021007	-	31,200.00	31,200.00
Overhead Cost	22021009	46,450.00	63,472.50	17,022.50
Overhead Cost Total		1,234,628.00	2,351,310.00	1,116,682.00
Recurrent Total		80,682,965.70	66,135,205.53	1,452,239.83
Personnel Cost	21010101	81,350,012.13	78,587,893.34	237,881.21
Personnel Cost Total		81,350,012.13	78,587,893.34	237,881.21
Overhead Cost	22020101	30,000.00	195,000.00	165,000.00
Overhead Cost	22020102	4,900.00	20,150.00	15,250.00
Overhead Cost	22020201	15,000.00	54,600.00	39,600.00
Overhead Cost	22020301	224,670.00	195,520.00	20,850.00
Overhead Cost	22020302	-	20,800.00	20,800.00
Overhead Cost	22020305	49,100.00	81,250.00	32,150.00
Overhead Cost	22020307	90,630.00	97,500.00	6,870.00
Overhead Cost	22020310	31,700.00	78,975.00	47,275.00
Overhead Cost	22020401	2,000.00	44,200.00	42,200.00
Overhead Cost	22020402	9,450.00	175,500.00	65,550.00
Overhead Cost	22020405	8,000.00	68,250.00	60,250.00
Overhead Cost	22020416	76,750.00	48,750.00	22,000.00
Overhead Cost	22020601	937,000.00	585,000.00	48,000.00
Overhead Cost	22021007	16,300.00	31,200.00	14,900.00
Overhead Cost	22020709	-	195,000.00	95,000.00
Overhead Cost	22020901	4,397.36	390,000.00	85,602.64
Overhead Cost	22021009	23,500.00	101,400.00	77,900.00
Overhead Cost Total		1,523,397.36	2,383,095.00	859,197.64
Recurrent Total		82,873,409.49	80,970,988.34	1,097,078.85
Personnel Cost	21010101	74,098,446.22	68,512,157.36	413,711.14
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020150	-	-	-
Personnel Cost	21020143	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost Total		74,098,446.22	68,512,157.36	413,711.14
Overhead Cost	22020105	10,000.00	214,500.00	204,500.00
Overhead Cost	22020108	30,000.00	71,500.00	41,500.00
Overhead Cost	22020206	22,000.00	130,000.00	108,000.00
Overhead Cost	22020301	177,500.00	777,465.00	599,965.00
Overhead Cost	22020307	144,500.00	1,901,250.00	1,756,750.00
Overhead Cost	22020310	83,000.00	464,230.00	381,230.00
Overhead Cost	22020401	-	156,780.00	156,780.00
Overhead Cost	22020402	15,000.00	41,925.00	26,925.00
Overhead Cost	22020403	-	239,850.00	239,850.00
Overhead Cost	22020405	-	167,700.00	167,700.00
Overhead Cost	22020601	485,500.00	1,474,200.00	988,700.00
Overhead Cost	22020605	80,000.00	638,690.00	558,690.00
Overhead Cost	22020709	-	325,000.00	325,000.00
Overhead Cost	22020801	-	146,250.00	146,250.00
Overhead Cost	22020803	1,800.00	252,720.00	250,920.00
Overhead Cost	22020901	1,791.44	7,020.00	5,228.56
Overhead Cost	22021002	92,500.00	409,500.00	317,000.00
Overhead Cost	22020209	-	31,200.00	31,200.00
Overhead Cost	22021009	12,000.00	1,280,500.00	1,268,500.00
Overhead Cost Total		1,155,591.44	8,730,280.00	7,574,688.56
Recurrent Total		75,254,037.66	77,242,437.36	7,988,399.70
Personnel Cost	21010101	59,958,654.95	50,797,675.96	839,021.01
Personnel Cost	21020101	-	-	-

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020143	-	-	-
Personnel Cost	21020150	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost Total		59,958,654.95	50,797,675.96	839,021.01
Overhead Cost	22020105	254,000.00	260,000.00	6,000.00
Overhead Cost	22020201	5,000.00	31,200.00	26,200.00
Overhead Cost	22020205	4,600.00	23,400.00	18,800.00
Overhead Cost	22020209	-	19,500.00	19,500.00
Overhead Cost	22020301	52,750.00	82,550.00	29,800.00
Overhead Cost	22020302	-	19,500.00	19,500.00
Overhead Cost	22020303	-	26,000.00	26,000.00
Overhead Cost	22020304	-	31,200.00	31,200.00
Overhead Cost	22020305	263,000.00	325,000.00	62,000.00
Overhead Cost	22020310	273,150.00	292,500.00	19,350.00
Overhead Cost	22020315	120,000.00	149,500.00	29,500.00
Overhead Cost	22020401	68,900.00	87,230.00	18,330.00
Overhead Cost	22020402	22,500.00	32,500.00	10,000.00
Overhead Cost	22020404	126,950.00	130,000.00	3,050.00
Overhead Cost	22020405	20,000.00	65,000.00	45,000.00
Overhead Cost	22020709	-	162,500.00	162,500.00
Overhead Cost	22020801	86,000.00	123,500.00	37,500.00
Overhead Cost	22020803	97,000.00	169,000.00	72,000.00
Overhead Cost	22020901	2,138.22	4,680.00	2,541.78
Overhead Cost	22021001	85,650.00	101,140.00	15,490.00
Overhead Cost	22021003	-	18,850.00	18,850.00
Overhead Cost	22021009	3,000.00	110,500.00	107,500.00
Overhead Cost	22021021	-	134,550.00	134,550.00
Overhead Cost Total		1,484,638.22	2,399,800.00	915,161.78
Recurrent Total		61,443,293.17	53,197,475.96	1,754,182.79

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21010101	22,108,623.79	18,534,272.38	125,648.59
Personnel Cost	21020101	2,438,249.76	4,629,814.90	191,565.14
Personnel Cost	21020102	975,299.76	1,851,925.78	376,626.02
Personnel Cost	21020103	487,650.24	925,963.37	38,313.13
Personnel Cost	21020104	487,650.24	925,963.37	38,313.13
Personnel Cost	21020105	69,289.92	220,032.95	150,743.03
Personnel Cost	21020106	1,462,949.56	1,835,380.79	172,431.23
Personnel Cost	21020107	936,719.88	1,782,000.00	845,280.12
Personnel Cost	21020143	3,321,184.58	3,805,672.17	84,487.59
Personnel Cost	21020150	774,469.59	892,704.25	118,234.66
Personnel Cost	22021069	-	-	-
Personnel Cost	21020108	-	-	-
Personnel Cost Total		33,062,087.32	35,403,729.96	2,141,642.64
Overhead Cost	22020105	127,000.00	130,000.00	3,000.00
Overhead Cost	22020301	197,600.00	197,600.00	-
Overhead Cost	22020305	65,000.00	273,000.00	8,000.00
Overhead Cost	22020307	189,900.00	390,614.97	714.97
Overhead Cost	22020310	117,000.00	119,574.00	2,574.00
Overhead Cost	22020404	281,400.00	292,500.00	210,600.00
Overhead Cost	22020405	90,500.00	97,500.00	7,000.00
Overhead Cost	22020709	-	195,000.00	700,000.00
Overhead Cost	22020901	2,651.23	54,600.00	51,948.77
Overhead Cost	22020803	168,250.00	169,000.00	750.00
Overhead Cost	22021007	57,200.00	57,200.00	-
Overhead Cost	22021001	212,000.00	222,755.00	10,755.00
Overhead Cost	22021009	95,500.00	219,700.00	19,200.00
Overhead Cost Total		1,604,001.23	2,419,043.97	1,014,542.74
Recurrent Total		34,666,088.55	37,822,773.93	3,156,185.38
Personnel Cost	21010101	93,838,996.17	78,780,853.60	1,941,857.43
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020150	-	-	-
Personnel Cost	21020143	-	-	-
Personnel Cost Total		93,838,996.17	78,780,853.60	1,941,857.43
Overhead Cost	22020105	27,000.00	58,500.00	31,500.00
Overhead Cost	22020108	91,000.00	130,000.00	39,000.00
Overhead Cost	22020301	140,550.00	293,085.00	152,535.00
Overhead Cost	22020303	-	117,000.00	117,000.00
Overhead Cost	22020305	119,500.00	336,180.00	216,680.00
Overhead Cost	22020307	108,500.00	975,000.00	866,500.00
Overhead Cost	22020310	174,200.00	373,750.00	199,550.00
Overhead Cost	22020315	52,500.00	205,335.00	152,835.00
Overhead Cost	22020401	22,600.00	2,794,350.00	2,771,750.00
Overhead Cost	22020402	11,000.00	1,365,000.00	1,354,000.00
Overhead Cost	22020403	24,000.00	17,543,128.62	519,128.62
Overhead Cost	22020405	19,900.00	45,825.00	25,925.00
Overhead Cost	22020601	559,500.00	1,300,000.00	740,500.00
Overhead Cost	22020709	-	195,000.00	195,000.00
Overhead Cost	22020801	-	144,235.00	144,235.00
Overhead Cost	22020803	35,500.00	171,600.00	136,100.00
Overhead Cost	22020901	814.59	7,020.00	6,205.41
Overhead Cost	22021001	99,850.00	105,950.00	6,100.00
Overhead Cost	22021009	65,150.00	252,850.00	187,700.00
Overhead Cost Total		1,551,564.59	26,413,808.62	7,862,244.03
Recurrent Total		95,390,560.76	105,194,662.22	9,804,101.46
Personnel Cost	21010101	24,531,550.62	28,632,168.72	4,100,618.10
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020143	-	-	-
Personnel Cost	21020150	-	-	-
Personnel Cost Total		24,531,550.62	28,632,168.72	4,100,618.10
Overhead Cost	22020105	141,900.00	157,300.00	15,400.00
Overhead Cost	22020108	131,000.00	7,800.00	26,800.00
Overhead Cost	22020114	66,000.00	97,500.00	31,500.00
Overhead Cost	22020301	50,500.00	7,735.00	7,235.00
Overhead Cost	22020302	-	17,550.00	17,550.00
Overhead Cost	22020305	347,000.00	360,750.00	13,750.00
Overhead Cost	22020307	19,500.00	162,500.00	43,000.00
Overhead Cost	22020310	215,000.00	292,955.00	77,955.00
Overhead Cost	22020315	30,500.00	67,925.00	37,425.00
Overhead Cost	22020405	57,700.00	104,000.00	46,300.00
Overhead Cost	22020709	-	195,000.00	95,000.00
Overhead Cost	22020801	91,000.00	100,750.00	9,750.00
Overhead Cost	22020803	-	69,992.00	69,992.00
Overhead Cost	22020901	1,046.10	3,250.00	2,203.90
Overhead Cost	22021001	138,000.00	151,092.50	13,092.50
Overhead Cost	22021002	69,000.00	162,500.00	93,500.00
Overhead Cost	22021003	15,800.00	97,500.00	81,700.00
Overhead Cost	22021009	16,000.00	105,300.00	89,300.00
Overhead Cost	22021021	28,000.00	241,605.00	213,605.00
Overhead Cost Total		1,417,946.10	2,403,004.50	985,058.40
Recurrent Total		25,949,496.72	31,035,173.22	5,085,676.50
Personnel Cost	21010101	36,522,332.26	61,985,534.80	13,463,202.54
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020143	-	-	-
Personnel Cost	21020150	-	-	-
Personnel Cost	21020108	-	-	-
Personnel Cost Total		36,522,332.26	61,985,534.80	13,463,202.54
Overhead Cost	22020105	1,850,000.00	-	850,000.00
Overhead Cost	22020301	1,780,000.00	1,256,450.00	476,450.00
Overhead Cost	22020305	2,052,767.00	2,275,000.00	422,233.00
Overhead Cost	22020315	829,158.90	783,691.08	454,532.18
Overhead Cost	22020401	265,000.00	241,800.00	476,800.00
Overhead Cost	22020402	535,113.72	45,500.00	9,886.28
Overhead Cost	22020404	70,000.00	97,500.00	27,500.00
Overhead Cost	22020405	188,000.00	65,000.00	77,000.00
Overhead Cost	22020709	-	227,500.00	27,500.00
Overhead Cost	22020801	208,899.00	468,000.00	259,101.00
Overhead Cost	22020803	135,801.18	234,000.00	98,198.82
Overhead Cost	22020901	51,172.91	23,400.00	72,227.09
Overhead Cost	22021001	181,284.00	306,800.00	25,516.00
Overhead Cost	22021011	34,083,849.06	6,598,410.00	514,560.94
Overhead Cost	22021012	1,200,000.00	1,516,840.00	316,840.00
Overhead Cost	22021013	-	8,843,250.00	8,843,250.00
Overhead Cost	22021050	13,808,860.74	10,004,800.00	195,939.26
Overhead Cost Total		55,439,906.51	32,987,941.08	14,947,534.57
Recurrent Total		91,962,238.77	94,973,475.88	28,410,737.11
Personnel Cost	21010101	72,142,879.81	63,733,488.22	390,608.41
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020150	-	-	-
Personnel Cost	21020143	-	-	-
Personnel Cost Total		72,142,879.81	63,733,488.22	390,608.41
Overhead Cost	22020114	74,000.00	312,000.00	238,000.00
Overhead Cost	22020105	117,000.00	325,000.00	208,000.00
Overhead Cost	22020201	202,335.51	260,000.00	57,664.49
Overhead Cost	22020203	5,500.00	32,500.00	27,000.00
Overhead Cost	22020205	-	78,000.00	78,000.00
Overhead Cost	22020301	55,000.00	351,000.00	296,000.00
Overhead Cost	22020302	63,170.00	243,750.00	180,580.00
Overhead Cost	22020305	160,590.00	305,500.00	144,910.00
Overhead Cost	22020307	218,161.36	286,000.00	67,838.64
Overhead Cost	22020417	201,150.00	357,500.00	156,350.00
Overhead Cost	22020601	124,718.64	130,000.00	5,281.36
Overhead Cost	22020709	85,600.00	195,000.00	109,400.00
Overhead Cost	22020901	1,106.20	78,000.00	76,893.80
Overhead Cost	22021009	11,284.06	195,000.00	183,715.94
Overhead Cost Total		1,319,615.77	3,149,250.00	1,829,634.23
Recurrent Total		73,462,495.58	66,882,738.22	2,220,242.64
Personnel Cost	21010101	57,450,892.72	65,784,385.35	8,333,492.63
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020150	-	-	-
Personnel Cost	21020143	-	-	-
		57,450,892.72	65,784,385.35	8,333,492.63

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020105	137,100.00	218,400.00	81,300.00
Overhead Cost	22020114	72,800.00	91,000.00	18,200.00
Overhead Cost	22020201	-	117,000.00	117,000.00
Overhead Cost	22020205	-	78,000.00	78,000.00
Overhead Cost	22020301	283,500.00	300,040.00	16,540.00
Overhead Cost	22020303	32,500.00	78,000.00	45,500.00
Overhead Cost	22020305	174,500.00	332,800.00	158,300.00
Overhead Cost	22020307	228,500.00	142,350.00	13,850.00
Overhead Cost	22020310	79,500.00	107,835.00	28,335.00
Overhead Cost	22020403	31,600.00	71,500.00	39,900.00
Overhead Cost	22020417	303,000.00	468,000.00	65,000.00
Overhead Cost	22020605	40,500.00	110,760.00	70,260.00
Overhead Cost	22020709	2,895.46	227,500.00	224,604.54
Overhead Cost	22021001	20,000.00	40,950.00	20,950.00
Overhead Cost	22021009	196,500.00	234,000.00	37,500.00
		1,602,895.46	2,618,135.00	1,015,239.54
		59,053,788.18	68,402,520.35	9,348,732.17
Personnel Cost	21010101	32,386,529.86	23,556,756.87	1,070,250.01
Personnel Cost	21020101	3,452,394.64	5,379,254.86	126,860.22
Personnel Cost	21020102	1,380,957.76	2,151,701.62	770,743.86
Personnel Cost	21020103	690,478.88	1,075,851.27	385,372.39
Personnel Cost	21020104	690,478.88	1,075,851.27	385,372.39
Personnel Cost	21020105	96,382.08	115,451.04	19,068.96
Personnel Cost	21020106	2,071,436.35	-	28,563.65
Personnel Cost	21020107	1,849,679.72	1,368,000.00	18,320.28
Personnel Cost	21020110	193,650.10	181,196.40	87,546.30
Personnel Cost	21020124	84,000.00	84,000.00	-
Personnel Cost	21020150	1,235,567.95	1,037,618.87	2,050.92
Personnel Cost	21020143	5,569,379.71	4,786,182.14	216,802.43
Personnel Cost Total		49,700,935.93	40,811,864.34	3,110,951.41
Overhead Cost	22020105	170,000.00	271,310.00	101,310.00
Overhead Cost	22020201	300,000.00	520,000.00	220,000.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020205	20,000.00	97,500.00	77,500.00
Overhead Cost	22020209	-	6,500.00	6,500.00
Overhead Cost	22020301	244,000.00	403,000.00	159,000.00
Overhead Cost	22020302	70,000.00	367,120.00	297,120.00
Overhead Cost	22020305	180,000.00	552,500.00	372,500.00
Overhead Cost	22020307	270,000.00	438,750.00	168,750.00
Overhead Cost	22020417	210,000.00	468,000.00	258,000.00
Overhead Cost	22020401	15,000.00	32,760.00	17,760.00
Overhead Cost	22020405	76,000.00	78,000.00	2,000.00
Overhead Cost	22020801	88,700.00	78,000.00	89,300.00
Overhead Cost	22020803	30,000.00	221,000.00	191,000.00
Overhead Cost	22020901	449.00	51,026.77	50,577.77
Overhead Cost	22021001	-	75,335.00	75,335.00
Overhead Cost	22021009	20,000.00	130,000.00	10,000.00
Overhead Cost Total		1,694,149.00	3,790,801.77	2,096,652.77
Recurrent Total		51,395,084.93	44,602,666.11	5,207,604.18
Personnel Cost	21010101	28,354,466.66	20,610,506.27	256,039.61
Personnel Cost	21020101	3,224,245.39	4,702,619.79	478,374.40
Personnel Cost	21020102	1,289,698.20	2,061,041.58	771,343.38
Personnel Cost	21020103	644,848.75	1,030,525.37	385,676.62
Personnel Cost	21020104	644,848.75	1,030,525.37	385,676.62
Personnel Cost	21020105	96,450.08	185,211.36	88,761.28
Personnel Cost	21020106	1,934,153.87	2,076,380.00	142,226.13
Personnel Cost	21020107	1,849,679.72	2,160,001.00	310,321.28
Personnel Cost	21020150	1,119,089.46	987,484.00	68,394.54
Personnel Cost	21020143	4,600,268.02	3,853,534.00	53,265.98
Personnel Cost Total		43,757,748.90	38,697,828.74	2,940,079.84
Overhead Cost	22020105	265,700.00	271,310.00	5,610.00
Overhead Cost	22020417	-	468,000.00	468,000.00
Overhead Cost	22020201	70,500.00	390,000.00	319,500.00
Overhead Cost	22020205	11,000.00	78,000.00	67,000.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020302	202,675.50	260,000.00	57,324.50
Overhead Cost	22020307	98,000.00	448,500.00	350,500.00
Overhead Cost	22020402	145,963.00	331,500.00	185,537.00
Overhead Cost	22020404	110,800.00	552,500.00	441,700.00
Overhead Cost	22020601	125,000.00	195,000.00	70,000.00
Overhead Cost	22020901	1,691.00	29,250.00	27,559.00
Overhead Cost	22021009	-	170,950.00	170,950.00
Overhead Cost Total		1,031,329.50	3,195,010.00	2,163,680.50
Recurrent Total		44,789,078.40	41,892,838.74	5,103,760.34
Personnel Cost	21010101	37,276,201.26	30,554,925.24	278,723.98
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020143	-	-	-
Personnel Cost	21020138	-	-	-
Personnel Cost	21020137	-	-	-
Personnel Cost Total		37,276,201.26	30,554,925.24	278,723.98
Overhead Cost	22020105	165,200.00	338,000.00	72,800.00
Overhead Cost	22020203	10,000.00	84,500.00	74,500.00
Overhead Cost	22020205	34,500.00	39,000.00	4,500.00
Overhead Cost	22020301	220,500.00	409,175.00	188,675.00
Overhead Cost	22020303	30,000.00	21,840.00	41,840.00
Overhead Cost	22020307	119,500.00	165,880.00	46,380.00
Overhead Cost	22020310	293,300.00	217,165.00	23,865.00
Overhead Cost	22020405	8,000.00	214,500.00	206,500.00
Overhead Cost	22020114	195,000.00	273,390.00	78,390.00
Overhead Cost	22020709	-	195,000.00	95,000.00
Overhead Cost	22020803	48,000.00	97,500.00	49,500.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020901	668.00	9,360.00	8,692.00
Overhead Cost	22021001	135,500.00	109,850.00	24,350.00
Overhead Cost	22021009	29,500.00	173,290.00	143,790.00
Overhead Cost Total		1,289,668.00	2,348,450.00	1,058,782.00
Recurrent Total		38,565,869.26	32,903,375.24	1,337,505.98
Personnel Cost	21010101	50,611,257.92	40,551,920.49	40,662.57
Personnel Cost	21020101	5,675,142.16	9,730,606.78	55,464.62
Personnel Cost	21020102	2,270,057.03	3,892,242.18	122,185.15
Personnel Cost	21020103	1,135,028.77	1,946,121.78	311,093.01
Personnel Cost	21020104	1,135,028.77	1,946,121.78	811,093.01
Personnel Cost	21020105	166,432.88	484,051.37	317,618.49
Personnel Cost	21020106	3,316,971.85	3,830,777.09	513,805.24
Personnel Cost	21020107	3,086,999.50	4,770,000.00	283,000.50
Personnel Cost	21020143	9,042,636.90	8,193,375.00	150,738.10
Personnel Cost	21020110	142,968.00	93,324.00	356.00
Personnel Cost	21020124	115,500.00	84,000.00	18,500.00
Personnel Cost	21020150	1,997,854.98	1,909,422.00	11,567.02
Personnel Cost Total		78,695,878.76	77,431,962.47	2,636,083.71
Overhead Cost	22020105	311,740.00	259,740.00	48,000.00
Overhead Cost	22020201	46,000.00	87,750.00	41,750.00
Overhead Cost	22020205	-	92,625.00	92,625.00
Overhead Cost	22020209	4,600.00	6,500.00	1,900.00
Overhead Cost	22020301	122,050.00	242,190.00	120,140.00
Overhead Cost	22020302	181,000.00	214,488.94	33,488.94
Overhead Cost	22020305	104,260.00	152,295.00	48,035.00
Overhead Cost	22020307	30,000.00	136,597.50	106,597.50
Overhead Cost	22020401	30,000.00	107,120.00	77,120.00
Overhead Cost	22020405	70,700.00	87,750.00	17,050.00
Overhead Cost	22020801	72,350.00	79,170.00	6,820.00
Overhead Cost	22020803	180,000.00	337,090.00	157,090.00
Overhead Cost	22020901	439.00	51,020.45	50,581.45
Overhead Cost	22021001	233,000.00	306,150.00	73,150.00
Overhead Cost	22021009	9,000.00	215,637.50	206,637.50
Overhead Cost Total		1,395,139.00	2,376,124.39	1,080,985.39
Recurrent Total		80,091,017.76	79,808,086.86	3,717,069.10

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21010101	20,896,209.66	16,573,734.80	677,525.14
Personnel Cost	21020101	2,239,775.11	4,146,559.48	906,824.37
Personnel Cost	21020102	895,909.89	1,658,623.41	762,713.52
Personnel Cost	21020103	447,954.91	829,312.17	381,357.26
Personnel Cost	21020104	447,954.91	759,944.85	311,989.94
Personnel Cost	21020105	139,750.24	251,661.98	111,911.74
Personnel Cost	21020106	1,291,197.13	1,667,646.04	376,448.91
Personnel Cost	21020107	2,102,717.76	2,772,000.00	669,282.24
Personnel Cost	21020143	1,059,210.86	40,000.00	980,789.14
Personnel Cost Total		29,520,680.47	28,699,482.73	5,178,842.26
Overhead Cost	22020102	292,600.00	390,000.00	97,400.00
Overhead Cost	22020105	1,976,000.00	1,977,300.00	1,300.00
Overhead Cost	22020301	239,800.00	218,400.00	78,600.00
Overhead Cost	22020305	144,000.00	146,250.00	2,250.00
Overhead Cost	22020401	537,500.00	520,000.00	82,500.00
Overhead Cost	22020402	35,000.00	48,750.00	13,750.00
Overhead Cost	22020405	23,564.00	32,500.00	8,936.00
Overhead Cost	22020406	277,860.00	286,000.00	8,140.00
Overhead Cost	22020801	652,000.00	327,600.00	275,600.00
Overhead Cost	22020803	367,967.00	260,000.00	92,033.00
Overhead Cost	22020901	135,180.81	273,000.00	137,819.19
Overhead Cost	22021001	90,000.00	97,500.00	7,500.00
Overhead Cost	22021003	230,000.00	232,700.00	2,700.00
Overhead Cost	22020709	-	292,500.00	2,292,500.00
Overhead Cost	22020303	104,200.00	124,800.00	20,600.00
Overhead Cost	22021020	1,323,685,885.54	335,226,499.40	540,613.86
Overhead Cost	22021031	373,196,994.31	507,000,000.00	59,803,005.69
Overhead Cost	22021031	-	-	29,000,000.00
Overhead Cost Total		1,701,988,551.66	847,453,799.40	92,465,247.74
Recurrent Total		1,731,509,232.13	876,153,282.13	97,644,090.00
Personnel Cost	21010101	35,779,972.97	25,654,081.20	1,874,108.23
Personnel Cost	21020101	2,226,795.94	6,525,404.11	4,298,608.17

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21020102	890,718.09	6,148,518.83	257,800.74
Personnel Cost	21020103	445,359.07	1,309,315.32	863,956.25
Personnel Cost	21020104	445,359.07	1,291,189.70	845,830.63
Personnel Cost	21020105	252,065.76	718,212.63	466,146.87
Personnel Cost	21020106	1,775,915.11	2,565,408.12	789,493.01
Personnel Cost	21020107	2,646,000.00	8,173,872.00	527,872.00
Personnel Cost	21020137	-	13,280.40	13,280.40
Personnel Cost	21020143	2,056,541.16	4,061,566.75	5,025.59
Personnel Cost	21020144	-	567,311.27	567,311.27
Personnel Cost	21020150	445,359.07	8,691,321.89	8,245,962.82
Personnel Cost Total		46,964,086.24	65,719,482.22	18,755,395.98
Overhead Cost	22020105	7,464,500.00	36,278,000.00	28,813,500.00
Overhead Cost	22020301	35,747,000.00	38,428,040.00	2,681,040.00
Overhead Cost	22020305	14,326,400.00	28,395,700.00	14,069,300.00
Overhead Cost	22020401	1,209,100.00	1,215,000.00	5,900.00
Overhead Cost	22020404	2,863,200.00	2,871,000.00	7,800.00
Overhead Cost	22020405	217,000.00	260,000.00	43,000.00
Overhead Cost	22020702	2,445,000.00	2,474,500.00	29,500.00
Overhead Cost	22020406	1,294,900.00	1,300,000.00	5,100.00
Overhead Cost	22020709	-	800,000.00	800,000.00
Overhead Cost	22020801	4,159,618.75	6,983,725.00	2,824,106.25
Overhead Cost	22020803	1,706,100.00	1,731,000.00	24,900.00
Overhead Cost	22020901	5,634.00	24,000.00	18,366.00
Overhead Cost	22021001	1,309,000.00	4,688,000.00	3,379,000.00
Overhead Cost	22021003	540,000.00	612,000.00	72,000.00
Overhead Cost		85,483,950.00		14,516,050.00
Overhead Cost		88,046,170.00	-	11,953,830.00
Overhead Cost		34,233,000.00	-	15,767,000.00
Overhead Cost	22021023	497,000.00	569,000.00	72,000.00
Overhead Cost Total		281,547,572.75	126,629,965.00	95,082,392.25
Recurrent Total		328,511,658.99	192,349,447.22	113,837,788.23
Personnel Cost	21010101	5,531,999,254.16	4,288,838,998.11	7,940,243.95
Personnel Cost	21010101	-	-	-

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21010101	-	-	-
Personnel Cost Total		5,531,999,254.16	4,288,838,998.11	7,940,243.95
Overhead Cost	22020105	14,977,213.00	12,427,600.00	450,387.00
Overhead Cost	22020301	8,573,196.00	4,779,010.00	205,814.00
Overhead Cost	22020305	3,941,100.00	2,554,500.00	613,400.00
Overhead Cost	22020307	273,000.00	3,055,000.00	782,000.00
Overhead Cost	22020315	703,000.00	1,782,600.00	79,600.00
Overhead Cost	22020401	1,681,740.00	1,300,000.00	618,260.00
Overhead Cost	22020402	705,840.00	1,004,900.00	799,060.00
Overhead Cost	22020403	663,227.00	962,000.00	298,773.00
Overhead Cost	22020404	1,530,600.00	715,000.00	184,400.00
Overhead Cost	22020405	306,500.00	2,560,000.00	253,500.00
Overhead Cost	22020609	42,627,334.00	400,000,000.00	372,666.00
Overhead Cost	22020708	270,000.00	500,500.00	230,000.00
Overhead Cost	22020801	1,157,900.00	2,474,440.00	4,316,540.00
Overhead Cost	22020803	659,200.00	2,627,600.00	4,968,400.00
Overhead Cost	22021001	1,487,570.00	2,121,425.00	633,855.00
Overhead Cost	22021003	356,000.00	754,000.00	898,000.00
Overhead Cost	22021014	440,000.00	237,250.00	797,250.00
Overhead Cost	22021021	50,000.00	1,023,100.00	3,973,100.00
Overhead Cost	22021050	-	12,678,305.00	12,678,305.00
Overhead Cost	22021065	634,500.00	100,000,000.00	365,500.00
Overhead Cost	23020342	-	3,250,000.00	3,250,000.00
Overhead Cost	23020343	-	3,074,565.00	3,074,565.00
Overhead Cost	23020344	268,000.00	465,400.00	5,197,400.00
Overhead Cost	23020345	-	5,616,000.00	5,616,000.00
Overhead Cost	23020346	-	3,250,000.00	3,250,000.00
Overhead Cost	22021043	-	412,150,749.89	1,150,749.89
Overhead Cost Total		81,305,920.00	981,363,944.89	55,057,524.89
Recurrent Total		5,613,305,174.16	5,270,202,943.00	62,997,768.84
Personnel Cost	21010101	73,733,712.98	56,954,148.83	2,220,435.85
Personnel Cost	21020101	1,752,345.01	2,124,148.16	371,803.15

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21020102	700,937.83	849,659.24	148,721.41
Personnel Cost	21020103	350,469.10	424,830.09	74,360.99
Personnel Cost	21020104	350,469.10	424,830.09	74,360.99
Personnel Cost	21020105	40,324.11	106,967.53	66,643.42
Personnel Cost	21020107	622,569.73	304,384.00	195,814.27
Personnel Cost	21020110	4,632,612.20	4,147,839.00	15,226.80
Personnel Cost	21020124	2,014,828.87	2,044,000.00	29,171.13
Personnel Cost	21020118	-	-	-
Personnel Cost	21020195	2,233,533,032.28	916,843,926.00	35,310,893.72
Personnel Cost	21020154	-	21,834,919.00	1,834,919.00
Personnel Cost Total		2,317,731,301.21	1,006,059,651.94	40,342,350.73
Overhead Cost	21020116	-	-	-
Overhead Cost	22020105	1,377,000.00	20,933,900.00	19,556,900.00
Overhead Cost	22020203	142,000.00	351,000.00	209,000.00
Overhead Cost	22020301	4,073,150.00	4,424,810.00	351,660.00
Overhead Cost	22020305	9,781,142.87	10,983,505.00	1,202,362.13
Overhead Cost	22020401	141,000.00	1,170,000.00	1,029,000.00
Overhead Cost	22020402	182,000.00	390,000.00	208,000.00
Overhead Cost	22020405	20,000.00	546,000.00	526,000.00
Overhead Cost	22020609	-	103,038,000.00	38,000.00
Overhead Cost	22020708	40,000.00	240,500.00	200,500.00
Overhead Cost	22020709	-	1,885,000.00	1,885,000.00
Overhead Cost	22020801	2,685,000.00	3,428,880.00	743,880.00
Overhead Cost	22020803	574,000.00	3,282,747.00	2,708,747.00
Overhead Cost	22021001	2,031,400.00	3,567,200.00	1,535,800.00
Overhead Cost	22021003	1,618,000.00	4,137,250.00	2,519,250.00
Overhead Cost	22021013	-	468,000.00	468,000.00
Overhead Cost	22021026	1,233,500.00	1,822,925.00	589,425.00
Overhead Cost	22021050	-	4,420,000.00	420,000.00
Overhead Cost	22021065	149,328,344.00	185,540,423.25	1,212,079.25
Overhead Cost	21020194	-	85,800,000.00	800,000.00
Overhead Cost	23020347	-	28,104,700.00	104,700.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE (VARIENCE)
Overhead Cost	22020601	-	120,000,000.00	-
Overhead Cost	23020348	12,036,000.00	26,954,850.00	918,850.00
Overhead Cost	23020349	-	33,637,500.00	637,500.00
Overhead Cost	23020351	199,812,788.00	200,000,000.00	187,212.00
Overhead Cost	22020611	17,767,400.00	27,644,200.00	(16,123,200.00)
Overhead Cost Total		402,842,724.87	872,771,390.25	21,928,665.38
Recurrent Total		2,720,574,026.08	1,878,831,042.19	62,271,016.11
Personnel Cost	21010101	196,284,280.73	205,634,459.02	9,350,178.29
Personnel Cost Total		196,284,280.73	205,634,459.02	9,350,178.29
Overhead Cost	22020102	920,000.00	928,200.00	1,008,200.00
Overhead Cost	22020105	2,713,000.00	2,277,600.00	564,600.00
Overhead Cost	22020108	815,000.00	696,800.00	681,800.00
Overhead Cost	22020201	1,279,973.32	780,000.00	26.68
Overhead Cost	22020203	358,900.00	1,170,000.00	811,100.00
Overhead Cost	22020205	435,000.00	374,400.00	258,200.00
Overhead Cost	22020209	1,675.00	46,800.00	45,125.00
Overhead Cost	22020301	1,282,420.00	1,725,750.00	443,330.00
Overhead Cost	22020302	1,134,915.00	1,242,475.00	1,107,560.00
Overhead Cost	22020303	81,350.00	626,340.00	544,990.00
Overhead Cost	22020304	71,200.00	372,450.00	301,250.00
Overhead Cost	22020305	1,058,900.00	2,068,625.00	2,309,725.00
Overhead Cost	22020306	1,160,000.00	665,600.00	1,005,600.00
Overhead Cost	22020307	224,600.00	618,540.00	393,940.00
Overhead Cost	22020309	562,900.00	572,000.00	1,009,100.00
Overhead Cost	22020310	1,648,250.00	1,501,500.00	1,353,250.00
Overhead Cost	22020312	212,600.00	290,680.00	78,080.00
Overhead Cost	22020315	2,019,500.00	973,375.00	453,875.00
Overhead Cost	22020401	699,600.00	975,000.00	275,400.00
Overhead Cost	22020402	676,500.00	780,000.00	103,500.00
Overhead Cost	22020403	1,129,250.00	832,000.00	202,750.00
Overhead Cost	22020404	695,000.00	780,000.00	85,000.00
Overhead Cost	22020405	278,800.00	936,000.00	657,200.00
Overhead Cost	22020406	88,000.00	156,000.00	68,000.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020414	166,000.00	234,000.00	68,000.00
Overhead Cost	22020418	40,000.00	728,000.00	688,000.00
Overhead Cost	22020416	140,000.00	195,000.00	55,000.00
Overhead Cost	22020417	-	456,300.00	456,300.00
Overhead Cost	22020114	1,319,000.00	915,200.00	1,096,200.00
Overhead Cost	22020601	504,600.00	273,000.00	768,400.00
Overhead Cost	22020605	181,000.00	318,500.00	137,800.00
Overhead Cost	22020703	22,000.00	234,000.00	212,000.00
Overhead Cost	22020709	500,000.00	378,560.00	378,560.00
Overhead Cost	22020711	1,270,000.00	1,560,000.00	290,000.00
Overhead Cost	22020801	1,282,150.00	1,081,600.00	599,450.00
Overhead Cost	22020803	674,300.00	932,880.00	258,580.00
Overhead Cost	22020901	40,934.03	39,000.00	98,065.97
Overhead Cost	22021001	1,038,800.00	1,250,600.00	211,800.00
Overhead Cost	22021002	2,130,600.00	1,378,000.00	47,400.00
Overhead Cost	22021005	2,940,350.00	3,776,500.00	4,650.00
Overhead Cost	22021009	156,000.00	156,000.00	-
Overhead Cost	22021014	47,010.00	156,000.00	108,990.00
Overhead Cost	22021026	2,003,000.00	845,000.00	42,000.00
Overhead Cost	22021029	150,000.00	218,400.00	68,400.00
Overhead Cost	22021030	907,500.00	975,000.00	67,500.00
Overhead Cost	22021036	3,951,500.00	1,878,500.00	927,000.00
Overhead Cost Total		39,012,077.35	39,370,175.00	20,345,697.65
Recurrent Total		235,296,358.08	245,004,634.02	29,695,875.94
Personnel Cost	21010101	500,803,914.29	481,261,847.92	457,933.63
Personnel Cost Total		500,803,914.29	481,261,847.92	457,933.63
Overhead Cost	22020105	9,742,907.50	2,364,700.00	621,792.50
Overhead Cost	22020203	160,000.00	1,482,195.00	322,195.00
Overhead Cost	22020208	614,096.00	1,072,500.00	358,404.00
Overhead Cost	22020209	-	97,500.00	97,500.00
Overhead Cost	22020301	2,852,200.00	1,048,645.00	196,445.00
Overhead Cost	22020302	-	162,500.00	857,472.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020303	-	566,150.00	566,150.00
Overhead Cost	22020304	-	38,285.00	38,285.00
Overhead Cost	22020305	5,002,760.00	455,975.00	953,215.00
Overhead Cost	22020306	1,178,450.00	67,372.50	388,922.00
Overhead Cost	22020310	8,881,000.00	914,225.00	33,225.00
Overhead Cost	22020315	1,615,500.00	537,550.00	922,050.00
Overhead Cost	22020401	2,786,500.00	431,600.00	645,100.00
Overhead Cost	22020403	9,388,590.00	316,550.00	927,960.00
Overhead Cost	22020405	275,000.00	620,100.00	345,100.00
Overhead Cost	22020416	7,965,850.00	3,035,500.00	69,650.00
Overhead Cost	22020417	-	84,500.00	584,500.00
Overhead Cost	22020601	105,000.00	750,100.00	645,100.00
Overhead Cost	22020605	1,682,000.00	5,658,250.00	976,250.00
Overhead Cost	22020709	-	487,500.00	987,500.00
Overhead Cost	22020801	3,281,000.00	692,900.00	411,900.00
Overhead Cost	22020803	4,612,700.00	4,003,675.00	390,975.00
Overhead Cost	22020806	-	4,940.00	4,940.00
Overhead Cost	22020901	58,750.46	28,730.00	69,979.54
Overhead Cost	22021001	1,164,100.00	1,205,100.00	41,000.00
Overhead Cost	22021002	5,009,150.00	3,484,000.00	474,850.00
Overhead Cost	22021003	-	929,500.00	929,500.00
Overhead Cost	22021004	14,000.00	19,500.00	5,500.00
Overhead Cost	22021007	1,580,000.00	13,000.00	433,000.00
Overhead Cost	22021008	-	65,000.00	565,000.00
Overhead Cost	22021009	-	76,375.00	76,375.00
Overhead Cost	22021029	75,000.00	118,300.00	43,300.00
Overhead Cost	22021030	138,759,359.78	62,484,857.50	725,574.72
Overhead Cost	22021036	25,165,472.50	4,089,150.00	923,677.50
Overhead Cost Total		231,969,386.24	97,406,725.00	15,632,387.26
Recurrent Total		732,773,300.53	578,668,572.92	16,090,320.89
Personnel Cost	21010101	45,539,698.26	52,006,595.85	6,466,897.59
Personnel Cost	21020101	2,621,540.26	6,645,292.24	4,023,751.98

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Personnel Cost	21020102	480,921.14	977,740.01	496,818.87
Personnel Cost	21020103	240,460.64	488,870.05	248,409.41
Personnel Cost	21020104	808,155.64	2,544,280.25	1,736,124.61
Personnel Cost	21020105	473,533.19	-	526,466.81
Personnel Cost	21020106	958,769.23	1,506,786.00	548,016.77
Personnel Cost	21020107	246,239.96	-	753,760.04
Personnel Cost	21020110	909,709.00	871,871.00	962,162.00
Personnel Cost	21020124	1,270,595.30	1,176,000.00	905,404.70
Personnel Cost	21020148	3,077,784.80	3,929,565.00	851,780.20
Personnel Cost	21020163	5,256,800.17	5,013,440.00	756,639.83
Personnel Cost Total		61,884,207.59	75,160,440.40	18,276,232.81
Overhead Cost	22020105	20,072.50	251,875.00	1,231,802.50
Overhead Cost	22020203	38,118.00	299,195.00	261,077.00
Overhead Cost	22020208	1,461,200.00	3,250,000.00	1,788,800.00
Overhead Cost	22020301	401,000.00	535,535.00	2,134,535.00
Overhead Cost	22020305	461,419.61	650,000.00	188,580.39
Overhead Cost	22020401	267,200.00	473,200.00	206,000.00
Overhead Cost	22020404	362,050.00	437,125.00	575,075.00
Overhead Cost	22020405	43,000.00	156,000.00	113,000.00
Overhead Cost	22020406	600,200.00	634,400.00	34,200.00
Overhead Cost	22020506	-	149,500.00	149,500.00
Overhead Cost	22020601	330,000.00	468,000.00	138,000.00
Overhead Cost	22020708	241,000.00	325,000.00	84,000.00
Overhead Cost	22020709	-	422,500.00	622,500.00
Overhead Cost	22020801	173,625.00	390,390.00	216,765.00
Overhead Cost	22020803	216,250.00	235,014.00	18,764.00
Overhead Cost	22021001	861,400.00	1,111,175.00	329,775.00
Overhead Cost	22021003	-	1,935,862.50	1,935,862.50
Overhead Cost	22021014	-	114,400.00	414,400.00
Overhead Cost	22021024	-	20,000,000.00	15,000,000.00
Overhead Cost	23020350	-	39,000,000.00	9,000,000.00
Overhead Cost Total		5,476,535.11	70,839,171.50	34,442,636.39
Recurrent Total		67,360,742.70	145,999,611.90	52,718,869.20

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Personnel Cost	21010101	86,377,771.87	94,068,224.53	7,690,452.66
Personnel Cost Total		86,377,771.87	94,068,224.53	7,690,452.66
Overhead Cost	21020116	3,534,800.00	3,861,000.00	326,200.00
Overhead Cost	21020122	559,850.00	582,400.00	22,550.00
Overhead Cost	22020105	1,872,920.00	1,625,000.00	152,080.00
Overhead Cost	22020203	10,500.00	247,000.00	236,500.00
Overhead Cost	22020208	-	130,000.00	130,000.00
Overhead Cost	22020301	543,540.00	390,000.00	296,460.00
Overhead Cost	22020302	31,000.00	130,000.00	99,000.00
Overhead Cost	22020303	31,400.00	132,600.00	101,200.00
Overhead Cost	22020304	130,000.00	195,000.00	65,000.00
Overhead Cost	22020306	157,500.00	162,500.00	5,000.00
Overhead Cost	22020307	138,400.00	205,400.00	367,000.00
Overhead Cost	22020310	2,800.00	78,000.00	175,200.00
Overhead Cost	22020312	-	253,500.00	253,500.00
Overhead Cost	22020315	104,500.00	299,000.00	194,500.00
Overhead Cost	22020401	2,138,350.00	1,170,000.00	861,650.00
Overhead Cost	22020402	53,100.00	182,000.00	628,900.00
Overhead Cost	22020406	312,770.00	85,800.00	473,030.00
Overhead Cost	22020506	-	292,500.00	292,500.00
Overhead Cost	22020601	1,312,500.00	796,250.00	183,750.00
Overhead Cost	22020605	1,076,300.00	780,000.00	3,700.00
Overhead Cost	22020705	-	127,400.00	127,400.00
Overhead Cost	22020709	500,000.00	591,825.00	591,825.00
Overhead Cost	22020801	628,950.00	572,000.00	143,050.00
Overhead Cost	22020803	103,200.00	214,500.00	611,300.00
Overhead Cost	22020901	27,728.37	132,600.00	104,871.63
Overhead Cost	22021001	939,500.00	468,000.00	28,500.00
Overhead Cost	22021003	128,000.00	266,500.00	138,500.00
Overhead Cost	22021030	1,389,400.00	1,381,250.00	491,850.00
Overhead Cost	22020305	607,300.00	715,000.00	707,700.00
Overhead Cost	22020114	2,324,200.00	1,300,000.00	175,800.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020403	566,000.00	520,000.00	254,000.00
Overhead Cost	22020416	729,400.00	975,000.00	445,600.00
Overhead Cost	22021002	457,000.00	195,000.00	38,000.00
Overhead Cost	22021029	-	195,000.00	195,000.00
Overhead Cost	21020109	-	3,250,000.00	3,250,000.00
Overhead Cost	21020114	1,712,000.00	975,000.00	163,000.00
Overhead Cost Total		22,122,908.37	23,477,025.00	12,334,116.63
Recurrent Total		108,500,680.24	117,545,249.53	20,024,569.29
Personnel Cost	21010101	1,198,635,135.25	1,114,398,260.20	469,124.87
Personnel Cost	21020101	2,296,529.62	9,079,070.75	6,782,541.13
Personnel Cost	21020118	262,630,912.50	280,754,508.24	15,123,595.74
Personnel Cost	21020162	28,757,188.67	30,973,765.68	2,216,577.01
Personnel Cost	21020124	57,640,221.74	51,480,000.00	839,778.26
Personnel Cost	21020148	85,343,198.71	120,856,093.92	512,895.21
Personnel Cost	21020143	97,678,286.44	111,611,721.89	13,933,435.45
Personnel Cost	21020110	75,959,219.35	104,379,909.88	28,420,690.53
Personnel Cost	21020119	-	-	-
Personnel Cost	21020151	-	-	-
Personnel Cost Total		1,808,940,692.28	1,823,533,330.56	68,298,638.20
Overhead Cost	22020105	1,356,880.00	3,601,000.00	2,244,120.00
Overhead Cost	22020114	2,133,660.00	6,145,750.00	11,031,594.00
Overhead Cost	22020203	99,000.00	754,000.00	655,000.00
Overhead Cost	22020301	1,830,500.00	1,846,000.00	15,500.00
Overhead Cost	22020302	-	416,000.00	416,000.00
Overhead Cost	22020303	-	327,600.00	327,600.00
Overhead Cost	22020305	2,777,600.00	3,203,200.00	425,600.00
Overhead Cost	22020315	1,560,950.00	4,176,250.00	2,615,300.00
Overhead Cost	22020401	1,007,500.00	1,638,000.00	630,500.00
Overhead Cost	22020402	620,600.00	1,456,000.00	835,400.00
Overhead Cost	22020404	1,265,190.00	1,365,000.00	99,810.00
Overhead Cost	22020502	20,381,225.14	26,000,000.00	25,618,774.86
Overhead Cost	22020506	-	32,500.00	32,500.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020602	-	403,000.00	403,000.00
Overhead Cost	22020605	9,695,750.00	9,360,000.00	664,250.00
Overhead Cost	22020801	1,765,970.00	3,510,000.00	1,744,030.00
Overhead Cost	22020803	16,092,216.40	19,500,000.00	3,407,783.60
Overhead Cost	22020901	37,056.75	117,000.00	79,943.25
Overhead Cost	22021001	1,105,600.00	1,961,375.00	855,775.00
Overhead Cost	22021002	6,492,480.00	4,751,500.00	6,259,020.00
Overhead Cost	22021003	-	26,000.00	-
Overhead Cost	22021005	69,318,396.50	102,050,000.00	32,731,603.50
Overhead Cost	22021014	-	58,500.00	58,500.00
Overhead Cost Total		137,540,574.79	192,698,675.00	91,177,604.21
Recurrent Total		1,946,481,267.07	2,016,232,005.56	159,476,242.41
Personnel Cost	21010101	60,521,914.80	56,631,786.83	1,609,872.03
Personnel Cost	21020108	-	-	-
Personnel Cost	21020118	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020110	-	-	-
Personnel Cost	21020124	-	-	-
Personnel Cost	21020119	-	-	-
Personnel Cost	21020148	-	-	-
Personnel Cost	21020162	-	-	-
Personnel Cost Total		60,521,914.80	56,631,786.83	1,609,872.03
Overhead Cost	22020105	3,283,800.00	2,371,200.00	587,400.00
Overhead Cost	22020114	409,000.00	1,046,500.00	637,500.00
Overhead Cost	22020209	-	26,000.00	26,000.00
Overhead Cost	22020301	421,970.00	143,000.00	221,030.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020303	94,900.00	169,000.00	74,100.00
Overhead Cost	22020305	5,000.00	6,500.00	1,500.00
Overhead Cost	22020401	189,300.00	195,000.00	5,700.00
Overhead Cost	22020405	37,000.00	104,000.00	67,000.00
Overhead Cost	22020406	239,900.00	243,750.00	3,850.00
Overhead Cost	22020610	269,000.00	13,507,650.00	8,238,650.00
Overhead Cost	22020709	-	845,000.00	2,345,000.00
Overhead Cost	22020801	706,200.00	735,150.00	1,028,950.00
Overhead Cost	22020803	579,500.00	608,400.00	28,900.00
Overhead Cost	22020901	3,234.00	23,400.00	20,166.00
Overhead Cost	22021001	376,550.00	565,500.00	188,950.00
Overhead Cost	22021003	116,350.00	156,000.00	1,285,014.00
Overhead Cost	22021021	322,450.00	5,102,500.00	4,780,050.00
Overhead Cost Total		7,054,154.00	25,848,550.00	19,539,760.00
Recurrent Total		67,576,068.80	82,480,336.83	21,149,632.03
Personnel Cost	21010101	56,614,470.36	28,928,745.24	1,714,274.88
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost Total		56,614,470.36	28,928,745.24	1,714,274.88
Overhead Cost	22020105	1,831,700.00	7,274,800.00	5,443,100.00
Overhead Cost	22020203	14,602.50	1,482,000.00	1,467,397.50
Overhead Cost	22020301	2,324,000.00	3,783,390.00	1,459,390.00
Overhead Cost	22020305	540,000.00	1,007,500.00	467,500.00
Overhead Cost	22020315	343,000.00	1,449,500.00	1,106,500.00
Overhead Cost	22020401	650,415.00	3,120,000.00	2,469,585.00
Overhead Cost	22020404	1,008,100.00	2,654,600.00	1,646,500.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020405	444,000.00	1,768,000.00	1,324,000.00
Overhead Cost	22020507	10,754,795.76	19,611,020.00	8,856,224.24
Overhead Cost	22020801	403,000.00	6,887,790.00	6,484,790.00
Overhead Cost	22020803	551,800.00	2,999,100.00	2,447,300.00
Overhead Cost	22021001	1,442,750.00	4,122,815.23	2,680,065.23
Overhead Cost	22021026	2,216,000.00	8,988,980.00	6,772,980.00
Overhead Cost	22021027	-	13,000,000.00	13,000,000.00
Overhead Cost		-	-	686,164.00
Overhead Cost	22021053	327,203,427.00	260,864,184.20	5,726,322.80
Overhead Cost Total		349,727,590.26	339,013,679.43	62,037,818.77
Recurrent Total		406,342,060.62	367,942,424.67	63,752,093.65
Personnel Cost	21010101	24,800,545.10	21,325,345.33	1,524,800.23
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost Total		24,800,545.10	21,325,345.33	1,524,800.23
Overhead Cost	22020105	586,000.00	1,193,337.60	607,337.60
Overhead Cost	22020201	500,000.00	745,836.00	145,836.00
Overhead Cost	22020203	152,000.00	74,583.60	22,583.60
Overhead Cost	22020301	445,000.00	451,230.65	6,230.65
Overhead Cost	22020305	75,000.00	237,424.20	162,424.20
Overhead Cost	22020401	269,200.00	596,668.80	327,468.80
Overhead Cost	22020402	17,000.00	285,903.80	268,903.80
Overhead Cost	22020405	-	118,090.70	118,090.70
Overhead Cost	22020114	316,100.00	619,665.15	303,565.15
Overhead Cost	22020801	449,600.00	1,541,394.40	1,091,794.40
Overhead Cost	22020803	1,280,000.00	1,615,978.00	335,978.00
Overhead Cost	22020901	160.50	8,241.35	8,080.85
Overhead Cost	22021001	556,000.00	580,198.45	24,198.45
Overhead Cost	22021060	-	21,676,480.15	16,676,480.15
Overhead Cost Total		4,646,060.50	29,745,032.85	20,098,972.35
Recurrent Total		29,446,605.60	51,070,378.18	21,623,772.58

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Personnel Cost	21010101	236,534,258.76	179,093,247.57	2,558,988.81
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost Total		236,534,258.76	179,093,247.57	2,558,988.81
Overhead Cost	22020105	4,141,000.00	4,153,500.00	12,500.00
Overhead Cost	22020301	386,870.00	390,000.00	3,130.00
Overhead Cost	22020305	5,270,000.00	19,825,000.00	14,555,000.00
Overhead Cost	21020135	-	14,781,000.00	28,438,633.60
Overhead Cost	22020315	389,200.00	390,000.00	800.00
Overhead Cost	22020401	1,300,022.00	2,340,000.00	1,039,978.00
Overhead Cost	22020402	920,252.00	2,340,000.00	1,419,748.00
Overhead Cost	22020406	121,550.00	187,200.00	65,650.00
Overhead Cost	22020505	1,359,000.00	6,500,000.00	5,141,000.00
Overhead Cost	22020703	63,535,750.24	207,090,000.00	43,790,616.16
Overhead Cost	22020801	2,157,650.00	2,340,000.00	182,350.00
Overhead Cost	22020901	11,890.28	39,000.00	27,109.72
Overhead Cost	22021001	4,312,500.00	4,355,000.00	42,500.00
Overhead Cost	22021002	11,613,550.00	23,660,000.00	12,046,450.00
Overhead Cost	22021003	540,000.00	4,680,000.00	4,140,000.00
Overhead Cost	22021017	-	22,750,000.00	22,750,000.00
Overhead Cost	22021029	280,000.00	1,950,000.00	1,670,000.00
Overhead Cost	22021031	-	27,144,000.00	53,250,000.00
Overhead Cost	22021050	-	32,890,000.00	32,890,000.00
Overhead Cost	22021060	18,500,000.00	22,100,000.00	3,600,000.00
Overhead Cost	22020721	42,044,760.00	50,000,000.00	7,955,240.00
Overhead Cost Total		156,883,994.52	449,904,700.00	233,020,705.48
Recurrent Total		393,418,253.28	628,997,947.57	235,579,694.29

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Personnel Cost	21010101	672,198,524.10	840,493,972.20	995,448.10
Personnel Cost	21020104	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020112	-	-	-
Personnel Cost	21020126	-	-	-
Personnel Cost	21020111	-	-	-
Personnel Cost Total		672,198,524.10	840,493,972.20	995,448.10
Overhead Cost	22020101	1,010,800.00	854,603.75	55,804.00
Overhead Cost	22020103	6,000,000.00	5,850,000.00	1,000,000.00
Overhead Cost	22020105	15,806,750.00	7,176,000.00	14,185.00
Overhead Cost	22020106	148,494,043.00	3,418,415.00	615,038.15
Overhead Cost	22020112	-	7,800,000.00	45,800,000.00
Overhead Cost	22020503	1,672,850.00	1,139,937.50	6,437.50
Overhead Cost	22020114	3,846,450.00	2,292,824.30	13,324.30
Overhead Cost	22020201	10,980,850.00	7,800,000.00	74,300.00
Overhead Cost	22020202	681,700.00	149,167.20	18,300.20
Overhead Cost	22020203	7,137,000.00	5,395,000.00	21,000.00
Overhead Cost	22020205	2,258,337.00	1,864,590.00	9,690.00
Overhead Cost	22020209	15,500.00	80,600.00	88,000.00
Overhead Cost	22020301	4,460,150.00	2,949,159.85	109.85
Overhead Cost	22020302	1,211,200.00	448,500.00	97,300.00
Overhead Cost	22020304	845,000.00	386,100.00	291,250.00
Overhead Cost	22020305	2,644,260.00	1,709,500.00	525,500.00
Overhead Cost	21020135	26,219,341.02	12,827,136.40	4,442.38
Overhead Cost	22020401	2,038,150.00	1,570,233.60	168,600.60
Overhead Cost	22020402	3,489,941.00	2,275,000.00	4,299.00
Overhead Cost	22020403	1,868,480.00	1,690,000.00	43,650.00
Overhead Cost	22020405	5,863,610.00	4,122,300.00	49,890.00
Overhead Cost	22020406	2,593,250.00	1,942,281.25	105,350.25
Overhead Cost	22020416	1,559,000.00	1,443,000.00	5,000.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020601	1,146,900.00	656,335.55	93,100.55
Overhead Cost	22020605	825,000.00	780,000.00	30,000.00
Overhead Cost	22020607	-	32,825,000.00	43,000,000.00
Overhead Cost	22020702	1,083,500.00	650,000.00	1,500.00
Overhead Cost	22020801	2,282,550.00	2,324,522.20	541,450.20
Overhead Cost	22020803	10,254,050.00	9,540,141.65	114,070.00
Overhead Cost	22020901	6,350.50	15,848.95	11,337.50
Overhead Cost	22021001	1,900,000.00	1,645,475.00	65,150.00
Overhead Cost	22021003	2,650,460.00	2,600,000.00	300.00
Overhead Cost	22021008	3,309,000.00	2,796,885.00	171,000.00
Overhead Cost	22021022	2,232,000.00	2,175,355.00	-
Overhead Cost	22021026	3,692,250.00	3,250,000.00	57,250.00
Overhead Cost	22010104	-	46,064,926.03	-
Overhead Cost	22010105	5,264,750.00	28,790,578.77	-
Overhead Cost Total		285,343,472.52	209,299,417.00	93,096,629.48
Recurrent Total		957,541,996.62	1,049,793,389.20	94,092,077.58
Personnel Cost	21010101	599,627,894.81	715,861,672.58	116,233,777.77
Personnel Cost	21020105	-	-	-
Personnel Cost	21020104	-	-	-
Overhead Cost	21020141	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020126	-	-	-
Overhead Cost	22020801	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020112	-	-	-
Personnel Cost Total		599,627,894.81	715,861,672.58	116,233,777.77
Overhead Cost	22020105	13,219,936.00	3,843,060.00	623,124.00
Overhead Cost	22020106	16,136,700.00	11,285,781.00	1,226,040.00
Overhead Cost	22020108	2,703,200.00	4,130,568.00	1,427,368.00
Overhead Cost	22020112	14,789,000.00	6,577,792.00	788,792.00
Overhead Cost	22020114	36,000.00	2,100,779.20	2,064,779.20
Overhead Cost	22020201	871,200.00	4,400,432.40	3,529,232.40

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020203	626,950.00	1,546,807.60	919,857.60
Overhead Cost	22020205	33,150.00	621,530.00	588,380.00
Overhead Cost	22020301	2,081,350.00	3,128,140.60	4,046,790.60
Overhead Cost	22020305	1,012,000.00	1,291,228.90	2,279,228.90
Overhead Cost	21020135	13,757,440.13	10,453,734.85	696,294.72
Overhead Cost	22020404	2,774,464.00	1,977,708.20	203,244.20
Overhead Cost	22020405	855,500.00	870,142.00	14,642.00
Overhead Cost	22020406	2,114,100.00	1,130,252.50	16,152.50
Overhead Cost	22020601	953,750.00	1,664,830.05	711,080.05
Overhead Cost	22020607	12,500,000.00	9,633,715.00	133,715.00
Overhead Cost	22020801	966,000.00	2,346,536.40	2,380,536.40
Overhead Cost	22020803	1,683,950.00	2,685,009.60	2,001,059.60
Overhead Cost	22020901	-	3,380.65	3,380.65
Overhead Cost	22021001	2,009,700.00	1,531,676.25	521,976.25
Overhead Cost	22021007	1,442,450.00	2,461,258.80	1,018,808.80
Overhead Cost	22020702	-	975,000.00	975,000.00
Overhead Cost	22021003	533,000.00	975,000.00	442,000.00
Overhead Cost	22021026	2,283,300.00	1,556,075.72	272,775.72
Overhead Cost	22010104	-	-	21,312,922.04
Overhead Cost	22010105	-	-	27,070,576.28
Overhead Cost Total		93,383,140.13	77,190,439.72	75,267,756.91
Recurrent Total		693,011,034.94	793,052,112.30	191,501,534.68
Personnel Cost	21010101	605,971,883.74	789,627,118.26	176,655,234.52
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	44,517.70	44,517.70
Personnel Cost	21020104	374,360.40	343,163.70	968,803.30
Personnel Cost	21020105	374,360.47	374,360.30	999,999.83
Personnel Cost	21020107	9,470,355.69	5,977,915.00	507,559.31
Personnel Cost	21020106	-	-	-
Personnel Cost	21020126	31,196.70	311,967.00	280,770.30
Personnel Cost	21020141	67,051.20	53,861.00	986,809.80
Personnel Cost Total		616,289,208.20	796,732,902.96	180,443,694.76

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020105	2,175,355.00	2,175,355.00	-
Overhead Cost	22020106	-	4,785,781.00	7,362,740.00
Overhead Cost	22020108	2,175,355.00	2,175,355.00	-
Overhead Cost	22020112	-	3,977,792.00	3,977,792.00
Overhead Cost	22020114	2,416,375.00	2,416,375.00	-
Overhead Cost	22020201	1,434,625.00	1,560,000.00	125,375.00
Overhead Cost	22020203	103,500.00	104,000.00	500.00
Overhead Cost	22020205	50,000.00	780,000.00	730,000.00
Overhead Cost	22020301	4,062,795.00	4,661,475.00	2,598,680.00
Overhead Cost	22020302	546,000.00	1,625,000.00	1,079,000.00
Overhead Cost	22020305	1,196,500.00	1,241,500.00	1,045,000.00
Overhead Cost	22020401	274,000.00	2,371,758.35	4,097,758.35
Overhead Cost	22020402	256,000.00	3,138,726.50	2,882,726.50
Overhead Cost	22020405	697,645.00	2,983,344.00	2,285,699.00
Overhead Cost	22020406	3,762,660.00	3,845,717.20	83,057.20
Overhead Cost	22020601	6,029,600.00	6,451,481.40	421,881.40
Overhead Cost	22020602	932,295.00	932,295.00	-
Overhead Cost	22020702	198,600.00	621,530.00	422,930.00
Overhead Cost	22020801	3,535,562.45	4,325,848.80	1,790,286.35
Overhead Cost	22020803	1,587,407.55	2,031,657.55	1,044,250.00
Overhead Cost	22020901	2,130.00	2,573.35	443.35
Overhead Cost	22021001	840,000.00	1,091,033.45	251,033.45
Overhead Cost	22021005	1,186,000.00	1,243,060.00	57,060.00
Overhead Cost	22021007	1,061,250.00	1,243,060.00	181,810.00
Overhead Cost	22021019	8,000,000.00	11,187,540.00	3,187,540.00
Overhead Cost	22021026	1,235,000.00	1,392,227.20	157,227.20
Overhead Cost	22021029	150,000.00	310,765.00	160,765.00
Overhead Cost	21020135	17,497,605.70	17,502,070.95	4,465.25
Overhead Cost	22010104	-	-	44,903,092.64
Overhead Cost	22010105	-	-	28,064,432.90
Overhead Cost Total		61,406,260.70	86,177,321.75	106,915,545.59
Recurrent Total		677,695,468.90	882,910,224.71	287,359,240.35

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21010101	290,287,718.18	375,142,294.28	51,354,576.10
Personnel Cost	21010118	63,111,102.02	237,539,378.48	4,428,276.46
Personnel Cost	21020101	20,967,108.96	86,576,495.28	65,609,386.32
Personnel Cost	21020102	7,389,322.77	57,732,482.80	343,160.03
Personnel Cost	21020103	3,694,662.27	9,627,892.60	5,933,230.33
Personnel Cost	21020104	9,368,242.20	9,627,892.60	259,650.40
Personnel Cost	21020105	6,773,531.11	2,455,480.60	681,949.49
Personnel Cost	21020106	12,094,010.81	42,288,393.80	30,194,382.99
Personnel Cost	21020107	35,912,051.26	12,091,998.80	179,947.54
Personnel Cost	21020109	137,631,172.50	167,626,888.00	33,495,715.50
Personnel Cost	21020110	1,233,052.80	3,758,621.00	2,525,568.20
Personnel Cost	21020118	2,075,910.60	24,967,817.00	22,891,906.40
Personnel Cost	21020124	690,750.00	2,724,976.00	2,034,226.00
Personnel Cost	21020145	69,545,112.27	84,732,169.88	15,187,057.61
Personnel Cost	21020114	73,787,446.05	73,403,292.01	615,845.96
Personnel Cost	21020135	47,410,000.00	109,939,848.08	62,529,848.08
Personnel Cost Total		781,971,193.80	1,300,235,921.21	298,264,727.41
Overhead Cost	22010109	-	167,627,078.00	167,627,078.00
Overhead Cost	22020101	572,000.00	1,027,000.00	455,000.00
Overhead Cost	22020105	8,662,000.00	13,409,500.00	4,747,500.00
Overhead Cost	22020106	145,689,095.00	264,627,200.00	118,938,105.00
Overhead Cost	22020110	30,833,764.00	195,222,400.00	164,388,636.00
Overhead Cost	22020112	-	117,465,600.00	117,465,600.00
Overhead Cost	22020114	25,887,945.00	50,640,000.00	24,752,055.00
Overhead Cost	22020201	1,000,000.00	6,900,000.00	5,900,000.00
Overhead Cost	22020203	-	1,000,000.00	1,000,000.00
Overhead Cost	22020205	1,000,000.00	3,100,000.00	2,100,000.00
Overhead Cost	22020301	30,154,220.00	30,580,420.00	426,200.00
Overhead Cost	22020303	2,479,200.00	3,000,000.00	520,800.00
Overhead Cost	22020305	7,024,200.00	8,932,160.00	1,907,960.00
Overhead Cost	22020311	-	319,735.00	319,735.00
Overhead Cost	22020401	3,867,908.00	4,000,000.00	132,092.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020402	1,246,500.00	1,950,000.00	703,500.00
Overhead Cost	22020403	231,140.00	3,000,000.00	2,768,860.00
Overhead Cost	22020404	310,250.00	585,000.00	274,750.00
Overhead Cost	22020405	2,854,250.00	14,933,000.00	12,078,750.00
Overhead Cost	22020416	390,000.00	1,000,000.00	610,000.00
Overhead Cost	22020601	7,205,200.00	7,500,000.00	294,800.00
Overhead Cost	22020605	750,000.00	13,000,000.00	12,250,000.00
Overhead Cost	22020607	-	13,000,000.00	13,000,000.00
Overhead Cost	22020608	1,588,400.00	2,340,000.00	751,600.00
Overhead Cost	22020701	-	30,000,000.00	30,000,000.00
Overhead Cost	22020703	9,740,000.00	24,000,000.00	14,260,000.00
Overhead Cost	22020801	3,225,000.00	6,458,952.50	3,233,952.50
Overhead Cost	22020803	15,840,000.00	20,331,080.00	4,491,080.00
Overhead Cost	22020901	28,539.06	92,000.00	63,460.94
Overhead Cost	22020902	16,551,968.00	61,638,949.30	45,086,981.30
Overhead Cost	22021002	2,059,000.00	3,000,000.00	941,000.00
Overhead Cost	22021004	2,950,000.00	3,000,000.00	50,000.00
Overhead Cost	22020209	26,000.00	143,000.00	117,000.00
Overhead Cost	22021007	233,650,000.00	309,715,963.30	76,065,963.30
Overhead Cost	22021008	-	40,000,000.55	40,000,000.55
Overhead Cost	22021014	600,000.00	1,000,000.00	400,000.00
Overhead Cost	22021022	7,200,000.00	7,280,000.00	80,000.00
Overhead Cost	22021024	1,425,437,000.00	1,561,969,551.50	136,532,551.50
Overhead Cost	22021026	142,240,000.00	218,390,000.00	76,150,000.00
Overhead Cost	22021003	41,323,000.00	50,000,000.00	8,677,000.00
Overhead Cost	22021027	500,000.00	1,950,000.00	1,450,000.00
Overhead Cost Total		2,170,255,579.06	3,264,128,590.15	#####
Recurrent Total		2,952,226,772.86	4,564,364,511.36	#####
Personnel Cost	21010101	24,407,608.59	35,278,353.89	870,745.30
Personnel Cost	21020101	2,548,994.68	3,484,259.52	935,264.84
Personnel Cost	22021002	-	-	-
Personnel Cost	21020102	1,019,598.02	1,393,624.50	374,026.48

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Personnel Cost	21020103	509,799.28	696,811.98	187,012.70
Personnel Cost	21020104	810,674.95	2,434,777.28	1,624,102.33
Overhead Cost	21020111	1,086,495.41	4,328,192.00	241,696.59
Personnel Cost	21020105	369,487.19	1,767,579.00	1,398,091.81
Personnel Cost	21020107	2,407,695.21	4,760,053.00	352,357.79
Personnel Cost	21020145	6,398,115.57	4,905,039.00	506,923.43
Personnel Cost	21020113	-	-	-
Personnel Cost	21020106	1,505,313.98	1,391,092.00	885,778.02
Personnel Cost	21020108	-	-	-
Personnel Cost Total		41,063,782.88	60,439,782.17	7,375,999.29
Overhead Cost	22020105	5,510,000.00	2,418,000.00	908,000.00
Overhead Cost	22020108	720,000.00	1,170,000.00	450,000.00
Overhead Cost	22020114	-	1,300,000.00	300,000.00
Overhead Cost	22020201	75,500.00	100,750.00	25,250.00
Overhead Cost	22020301	4,298,624.25	408,070.00	109,445.75
Overhead Cost	22020305	69,500.00	220,350.00	150,850.00
Overhead Cost	21020135	5,965,000.00	3,991,000.00	26,000.00
Overhead Cost	22020416	35,000.00	59,475.00	24,475.00
Overhead Cost	22020501	-	227,500.00	227,500.00
Overhead Cost	22020711	2,731,000.00	1,170,000.00	439,000.00
Overhead Cost	22020801	258,000.00	311,090.00	53,090.00
Overhead Cost	22020901	29,531.55	39,000.00	9,468.45
Overhead Cost	22021001	153,500.00	183,040.00	29,540.00
Overhead Cost	22021003	80,000.00	260,000.00	180,000.00
Overhead Cost	22021007	3,536,000.00	3,195,140.00	659,140.00
Overhead Cost	22021014	25,000.00	42,932.50	17,932.50
Overhead Cost Total		23,486,655.80	15,096,347.50	3,609,691.70
Recurrent Total		64,550,438.68	75,536,129.67	10,985,690.99
Personnel Cost	21010101	224,646.07	-	275,353.93
		224,646.07	-	275,353.93
Overhead Cost	22020105	230,000.00	21,383,000.00	21,153,000.00
Overhead Cost	22020203	3,414.00	1,850,000.00	1,346,586.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020301	90,000.00	1,000,000.00	910,000.00
Overhead Cost	22020305	100,000.00	2,880,000.00	2,780,000.00
Overhead Cost	22020315	-	450,000.00	450,000.00
Overhead Cost	22020401	461,172.28	2,344,000.00	1,882,827.72
Overhead Cost	22020703	450,000.00	5,400,000.00	4,950,000.00
Overhead Cost	22020709	-	500,000.00	500,000.00
Overhead Cost	22020801	-	2,296,800.00	2,296,800.00
Overhead Cost	22021001	1,967,500.00	3,262,500.00	1,295,000.00
Overhead Cost	22021003	-	7,000,000.00	7,000,000.00
Overhead Cost	22021026	2,764,500.00	42,500,000.00	39,735,500.00
Overhead Cost Total		6,066,586.28	90,866,300.00	84,299,713.72
Recurrent Total		6,291,232.35	90,866,300.00	84,575,067.65
Personnel Cost	21010101	1,854,817.24	10,824,153.00	8,969,335.76
Personnel Cost	21020101	112,189.08	2,691,043.00	2,578,853.92
Personnel Cost	21020102	44,875.62	1,082,411.00	1,037,535.38
Personnel Cost	21020103	22,437.84	538,207.00	515,769.16
Personnel Cost	21020104	22,437.84	538,207.00	515,769.16
Personnel Cost	21020107	10,000.00	538,207.00	528,207.00
Personnel Cost	21020105	179,502.48	1,082,411.00	902,908.52
Personnel Cost	21020106	-	216,000.00	216,000.00
Personnel Cost Total		2,246,260.10	17,510,639.00	15,264,378.90
Overhead Cost	22020105	184,200.00	1,489,000.00	1,304,800.00
Overhead Cost	22020301	1,652,500.00	5,263,000.00	3,610,500.00
Overhead Cost	22020305	24,100.00	4,610,000.00	4,585,900.00
Overhead Cost	22020315	38,200.00	225,000.00	186,800.00
Overhead Cost	22020401	285,810.00	4,350,000.00	4,064,190.00
Overhead Cost	22020402	798,000.00	5,820,000.00	5,022,000.00
Overhead Cost	22020404	238,500.00	1,671,000.00	1,432,500.00
Overhead Cost	22020405	62,100.00	1,200,000.00	1,137,900.00
Overhead Cost	22020701	-	12,000,000.00	12,000,000.00
Overhead Cost	22020709	-	800,000.00	800,000.00
Overhead Cost	22020801	60,000.00	3,960,000.00	3,900,000.00

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Overhead Cost	22020803	291,000.00	3,200,000.00	2,909,000.00
Overhead Cost	22020901	1,184.00	50,000.00	48,816.00
overhead Cost	22021001	62,700.00	72,000.00	9,300.00
Overhead Cost Total		3,698,294.00	44,710,000.00	41,011,706.00
Recurrent Total		5,944,554.10	62,220,639.00	56,276,084.90
Overhead Cost	22020105	5,651,268.00	13,000,000.00	7,348,732.00
Overhead Cost	22020301	795,900.00	5,000,000.00	4,204,100.00
Overhead Cost	22020305	397,800.00	1,500,000.00	1,102,200.00
Overhead Cost	22020315	2,773,450.00	4,000,500.00	1,227,050.00
Overhead Cost	22020401	122,300.00	600,000.00	477,700.00
Overhead Cost	22020405	138,580.00	300,000.00	161,420.00
Overhead Cost	22020709	-	400,000.00	400,000.00
Overhead Cost	22020801	841,140.00	2,000,000.00	1,158,860.00
Overhead Cost	22020901	42,998.66	50,000.00	7,001.34
Overhead Cost	22021001	344,800.00	1,000,000.00	655,200.00
Overhead Cost Total		11,108,236.66	27,850,500.00	16,742,263.34
Recurrent Total		11,108,236.66	27,850,500.00	16,742,263.34
Personnel Cost	21010101	687,195.99	-	312,804.01
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020125	-	-	-
Personnel Cost	21020106	-	-	-
		687,195.99	-	312,804.01
Overhead Cost	22020105	128,800.00	-	4,871,200.00
Overhead Cost	22020301	-	-	1,500,000.00
Overhead Cost	22020401	200,000.00	-	90,000.00
Overhead Cost	22020402	-	-	800,000.00
Overhead Cost	22020801	-	-	2,000,000.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020901	14,559.00	-	5,441.00
Overhead Cost	22021001	-	-	4,000,000.00
Overhead Cost	22020604	94,406,510.00	-	637,456,078.00
Overhead Cost	22020606	1,168,867,151.00	-	128,149.00
		1,263,617,020.00	-	650,850,868.00
		1,264,304,215.99	-	651,163,672.01
Personnel Cost	21010101	-	-	-
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost	21020108	-	-	-
	Personnel Cost	-	-	-
Overhead Cost	22020105	20,000.00	-	980,000.00
Overhead Cost	22020301	695,000.00	-	4,305,000.00
Overhead Cost	22020401	273,400.00	-	1,226,600.00
Overhead Cost	22020402	305,000.00	-	124,000.00
Overhead Cost	22020405	-	-	500,000.00
Overhead Cost	22020801	80,000.00	-	920,000.00
Overhead Cost	22020803	-	-	400,000.00
Overhead Cost	22020901	2,860.93	-	2,139.07
Overhead Cost	22021001	110,000.00	-	90,000.00
Overhead Cost	22020209	-	-	50,000.00
Overhead Cost	22021014	28,000.00	-	72,000.00
Overhead Cost	22021050	20,640,600.00	-	29,359,400.00
		22,154,860.93	-	38,029,139.07
		22,154,860.93	-	38,029,139.07
Overhead Cost	22020105	971,700.00	-	28,300.00
Overhead Cost	22020114	324,400.00	-	175,600.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020209	-	-	20,000.00
Overhead Cost	22020301	75,000.00	-	5,000.00
Overhead Cost	22020303	90,000.00	-	110,000.00
Overhead Cost	22020305	195,700.00	-	304,300.00
Overhead Cost	22020401	136,000.00	-	114,000.00
Overhead Cost	22020405	124,800.00	-	125,200.00
Overhead Cost	22020709	-	-	850,000.00
Overhead Cost	22020801	437,500.00	-	62,500.00
Overhead Cost	22020803	68,800.00	-	131,200.00
Overhead Cost	22020901	11,022.73	-	8,977.27
Overhead Cost	22021001	110,000.00	-	105,000.00
Overhead Cost	22021003	68,000.00	-	132,000.00
Overhead Cost	22021021	-	-	215,000.00
		2,612,922.73	-	2,387,077.27
		2,612,922.73	-	2,387,077.27
Personnel Cost	21010101	5,975,845.02	-	24,154.98
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020125	-	-	-
Personnel Cost	21020106	-	-	-
Personnel Cost Total		5,975,845.02	-	24,154.98
Personnel Cost Total		5,975,845.02	-	24,154.98
Personnel Cost	21010101	8,650,162.92	-	349,837.08
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020107	-	-	-

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Personnel Cost	21020105	-	-	-
Personnel Cost	21020125	-	-	-
Personnel Cost	21020106	-	-	-
	Personnel Cost	8,650,162.92	-	349,837.08
	Personnel Cost	8,650,162.92	-	349,837.08
Personnel Cost	21010101	204,953,453.37	-	1,046,546.63
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020125	-	-	-
Personnel Cost	21020106	-	-	-
	Personnel Cost	204,953,453.37	-	1,046,546.63
		204,953,453.37	-	1,046,546.63
Personnel Cost	21010101	12,431,411.58	-	568,588.42
Personnel Cost	21020101	-	-	-
Personnel Cost	21020102	-	-	-
Personnel Cost	21020103	-	-	-
Personnel Cost	21020104	-	-	-
Personnel Cost	21020107	-	-	-
Personnel Cost	21020105	-	-	-
Personnel Cost	21020125	-	-	-
Personnel Cost	21020106	-	-	-
		12,431,411.58	-	568,588.42
Overhead Cost	22020105	-	-	1,500,000.00
Overhead Cost	22020301	107,000.00	-	393,000.00
Overhead Cost	22020315	-	-	130,000.00
Overhead Cost	22020401	-	-	570,000.00
Overhead Cost	22020801	-	-	350,000.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIANCE)
Overhead Cost	22020803	-	-	200,000.00
Overhead Cost	22020906	-	-	1,000,000.00
Overhead Cost	22021001	-	-	300,000.00
Overhead Cost	22021003	318,000.00	-	132,000.00
		425,000.00	-	4,575,000.00
		12,856,411.58	-	593,588.42
Overhead Cost	22020105	440,000.00	-	560,000.00
Overhead Cost	22020114	-	-	500,000.00
Overhead Cost	22020209	-	-	20,000.00
Overhead Cost	22020301	70,000.00	-	10,000.00
Overhead Cost	22020303	5,000.00	-	195,000.00
Overhead Cost	22020305	210,000.00	-	290,000.00
Overhead Cost	22020401	-	-	250,000.00
Overhead Cost	22020405	250,000.00	-	-
Overhead Cost	22020709	-	-	850,000.00
Overhead Cost	22020801	86,000.00	-	414,000.00
Overhead Cost	22020803	-	-	200,000.00
Overhead Cost	22020901	3,433.50	-	6,566.50
Overhead Cost	22021001	210,000.00	-	15,000.00
Overhead Cost	22021003	-	-	200,000.00
Overhead Cost	22021021	-	-	215,000.00
	Overhead Cost Total	1,274,433.50	-	3,725,566.50
	Recurrent Total	1,274,433.50	-	3,725,566.50
Overhead Cost	22020105	50,000.00	-	1,450,000.00
Overhead Cost	22020301	549,000.00	-	951,000.00
Overhead Cost	22020315	-	-	130,000.00
Overhead Cost	22020401	422,200.00	-	147,800.00
Overhead Cost	22020801	24,800.00	-	325,200.00
Overhead Cost	22020803	50,000.00	-	150,000.00
Overhead Cost	22020901	-	-	-
Overhead Cost	22021001	176,690.00	-	123,310.00
Overhead Cost	22021003	-	-	450,000.00
	Overhead Cost Total	1,272,690.00	-	3,727,310.00
	Recurrent Total	1,272,690.00	-	3,727,310.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET2019	BALANCE(VARIENCE)
Overhead Cost	22020105	2,911,000.00	-	89,000.00
Overhead Cost	22020301	196,350.00	-	3,650.00
Overhead Cost	22020315	19,000.00	-	111,000.00
Overhead Cost	22020401	-	-	370,000.00
Overhead Cost	22020801	230,000.00	-	120,000.00
Overhead Cost	22020803	78,000.00	-	122,000.00
Overhead Cost	22021001	130,000.00	-	170,000.00
Overhead Cost	22021003	71,120.50	-	378,879.50
	Overhead Cost Total	803,931.00	-	4,196,069.00
	Recurrent Total	3,635,470.50	-	1,364,529.50
Overhead Cost	22020105	-	-	5,000,000.00
Overhead Cost	22020108	-	-	4,000,000.00
Overhead Cost	22020103	-	-	5,000,000.00
Overhead Cost	22020201	-	-	2,000,000.00
Overhead Cost	22020203	-	-	5,000,000.00
Overhead Cost	22020301	-	-	7,000,000.00
Overhead Cost	22020305	-	-	3,000,000.00
Overhead Cost	22020507	-	-	4,900,000.00
Overhead Cost	22020114	-	-	5,000,000.00
Overhead Cost	22020315	-	-	10,000,000.00
Overhead Cost	22020401	-	-	3,000,000.00
Overhead Cost	22020402	-	-	10,000,000.00
Overhead Cost	22020404	-	-	5,000,000.00
Overhead Cost	22020405	-	-	3,000,000.00
Overhead Cost	22020701	-	-	3,000,000.00
Overhead Cost	22020709	-	-	5,000,000.00
Overhead Cost	22020801	-	-	5,000,000.00
Overhead Cost	22020803	-	-	5,000,000.00
Overhead Cost	22020901	-	-	100,000.00
Overhead Cost	22021001	-	-	2,000,000.00
Overhead Cost	22021003	-	-	5,000,000.00
Overhead Cost	22021014	-	-	3,000,000.00
		-	-	100,000,000.00

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RECURRENT EXPENDITURE	ECONOMIC CODE	ACTUAL 2019	ORIGINAL BUDGET 2019	BALANCE (VARIENCE)
Overhead Cost	22020105	-	-	2,000,000.00
Overhead Cost	22020301	-	-	700,000.00
Overhead Cost	22020305	-	-	1,000,000.00
Overhead Cost	22020404	-	-	200,000.00
Overhead Cost	22020801	-	-	400,000.00
Overhead Cost	22020803	-	-	200,000.00
Overhead Cost	22020901	-	-	-
Overhead Cost	22021001	-	-	500,000.00
TOTAL		-	-	5,000,000.00
Overhead Cost	22020105	-	-	1,500,000.00
Overhead Cost	22020301	-	-	1,500,000.00
Overhead Cost	22020315	-	-	130,000.00
Overhead Cost	22020401	-	-	570,000.00
Overhead Cost	22020801	-	-	350,000.00
Overhead Cost	22020803	-	-	200,000.00
Overhead Cost	22020901	-	-	-
Overhead Cost	22021001	-	-	300,000.00
Overhead Cost	22021003	-	-	450,000.00
	TOTAL	-	-	5,000,000.00

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