KADUNA STATE OF NIGERIA

REPORT

AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KADUNA STATE OF NIGERIA

FOR

THE YEAR ENDED

31ST DECEMBER, 2018

TO Kaduna State House of Assembly

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KADUNA STATE OF NIGERIA FOR THE YEAR ENDED, 31ST DECEMBER, 2018.

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PART ONE

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KADUNA STATE FOR THE YEAR ENDED, 31ST DECEMBER, 2018.

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, 2018.

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, 2018, were received on the 13thMarch, 2019. The submission was almost two (2) months earlier than the five (5) months period allowed by the Kaduna State Audit law No.5 of 2010. However, at the early stage of examination of his 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 22ndMay, 2019, by the Accountant-General, unnecessary delay should be avoided in the future.

1.3 *Tabling of Previous Audit Reports:* Auditor-General's Reports for the financial years ended, 31st December, 1998 – 2017 (20 years), had been separately submitted to the Honourable House of Assembly, however with exception of 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016and 2017 reports, all the reports submitted earlier have been discussed and finalized between the Public Accounts Committee, office of the Auditor-General and the affected Accounting Officers. Efforts are being made by this office to ensure that, these discussions are done within the shortest possible time.

1.4 *General Overview of 2018 Appropriation:* The Report of the Accountant-General of Kaduna State, together with the Financial Statements for the year ended, 31st December, 2010, 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 9(1&3), Kaduna State Audit law of 2018, enjoins the Accountant-General to sign and present to the Auditor-General, the accounts showing fully the Statements and Financial position 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, 2018, total revenue received and credited to the Treasury single Account(TSA), amounted to one hundred and thirty billion, seven hundred and twenty two million, nine hundred and eighty three thousand naira(₦130,722,983,000.00) as tabulated hereunder:-

Description	2018	
	₦000	₦000
Recurrent Receipts	130,722,983,000.00	-
Rec. Expenditure	88,479,684,000.00	-
Deficit for the period	-	42,243,299,000.00

1.4.2 ***Financial Position:*** As at year ended, 31st December, 2018, total Assets and liabilities for the year were, three hundred and seventy seven billion, two hundred and eighty seven million, five hundred and forty six thousand, naira (₦ 377,287,546,000.00) and two hundred and sixty one billion, five hundred and ninety six million, three hundred and twenty two thousand naira (₦261,596,322,000.00) respectively, leaving a closing balance of net assets/equity of one hundred and fifteen billion, six hundred and ninety one million, two hundred and twenty four thousand naira (₦115,691,224,000.00) see table hereunder:

DESCRIPTION	AMOUNT ₦ 000
ASSETS	
Current Assets	38,983,182
Non-Current Assets	338,304,364
Total Assets	**377,287,546**
Less :	
Current Liabilities	31,696,315
Non-Current Liabilities	229,900,007
Total Liabilities	**261,596,322**
Net Asset/Equity	**115,691,224**

1.4.3 The changes in Equity/Net Assets

From below as at 31st December, 2018, opening balance to the tune of seventy nine billion, seven hundred and eighty one million, thirteen thousand naira(₦79,781,013,000.00), forty two billion, two hundred and forty three million, two hundred and fifty ninety eight thousand (₦42,243,298,000.00) and one billion, two hundred and fifty million, six hundred and eighteen thousand naira (₦1,250,618,000.00) were credited to the changes in net equity/assets while deficit for the period under review stood at seven billion, five hundred and eighty three million, seven hundred and six thousand naira (₦7,583,706,000.00)) respectively. Leaving a balance of one hundred and fifteenbillion, six hundred and ninety one million, two hundred and twenty five thousand naira (₦115,691,225,000.00).

DESCRIPTION	**AMOUNT ₦ 000**
Opening Balance	79,781,013
Surplus for the period	42,243,298
Fair value changes in AFs	1,250,618
Deficit for the period	(7,583,706)
Closing Balance	**115,691,225**

1.5 *Financial Highlights:*

(a) Five Years Financial Summary

Revenue:

DESCRIPTION	2018 ₦	2017 ₦	2016 ₦	2015 ₦	2014 ₦
Statutory Allocation	[illegible]	44,102,973,325.12	[illegible]	[illegible]	[illegible]
Independent Generated Revenue (IGR)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Capital Receipts			[illegible]	[illegible]	[illegible]
Stat. Allocations to Local Govt			[illegible]	[illegible]	[illegible]
TOTAL	**80,095,478,000.00**	**71,045,691,229.12**	**137,892,336,036.52**	**146,593,983,153.16**	**150,508,173,600.21**

Expenditure

DESCRIPTION	2018 ₦	2017 ₦	2016 ₦	2015 ₦	2014 ₦
Personnel Cost	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	-			207,737,453.52	[illegible]
Public Debt Charges	-		[illegible]	[illegible]	[illegible]
Capital Expenditure	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Stat. Allocations to LGAs			31,946,357,905.62	[illegible]	[illegible]
TOTAL	[illegible]	107,153,211,000.00	146,095,005,093.85	[illegible]	[illegible]

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 twenty four billion, three hundred and sixteen million, three hundred and seventy six thousand naira, (₦24,316,376,000.00), 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	
		2018	2017
		(₦)000	(₦)000
20007001	Direct Taxes	16,185,914	12,992,882
"	Licenses	258,453	360,923
"	Fines	283,145	231,981
"	Sales	1,735,260	2,880,534
"	Fees	4,280,028	4,922,488
"	Rent on Govt. Property	1,211,260	2,730,432
"	Investment Income	362,316	13,000
	TOTAL	**24,316,376**	26,882,718

The 10% statutory and mandatory allocation to Local Government Councils from this amount, is two billion, four hundred and thirty one million, six hundred and thirty seven thousand, naira.(₦2,431,637,000.00). However, from the Accountant-

General's report and accounts, it shows that the sum of one billion, twenty two million, nine hundred and eighty five thousand naira (₦1,022,985,000.00) only was disbursed to them, which represent 4.21%.

2.2.1 ***Statutory Allocation/Receipts:*** During the year ended, 31st, December, 2018, the total sum of fifty eight billion, twenty two million, threehundred and fifty three thousand, seven hundred and sixty sixnaira, forty six kobo (₦58,022,353,766.46), was realized from the Federation Account. This represents 89.52% of the projected amount of sixty four billion, eight hundred and ten million, eight hundred and fourteen thousand, naira (₦64,810,814,000.00), being the budgeted figure as reflected in the Accountant-General's report. Details of the revenue collected are presented hereunder:-

Months	Gross allocation	Deductions	Net Allocation	Share of exchange dif.	Excess Crude Revenue	Share of Forex Eq.	Excess Bank charges	Share of Additional Fund	Grand Total
January	[illegible]	[illegible]	[illegible]	-	-	-		-	[illegible]
February	[illegible]	[illegible]	[illegible]	-	-	-	[illegible]	-	[illegible]
March	[illegible]	[illegible]	[illegible]	-	-	[illegible]	-	-	[illegible]
April	[illegible]	[illegible]	[illegible]	-		-	[illegible]	-	[illegible]
May	[illegible]	[illegible]	[illegible]	-	-	-	-	-	[illegible]
June	[illegible]	[illegible]	[illegible]	[illegible]	-	-	[illegible]	-	[illegible]
July	[illegible]	[illegible]	[illegible]	-	-	[illegible]	-	[illegible]	[illegible]
August	[illegible]	[illegible]	[illegible]	[illegible]	-		-	-	[illegible]
September	[illegible]	[illegible]	[illegible]	[illegible]	-	-		-	[illegible]
October	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-	[illegible]
November	[illegible]	[illegible]	[illegible]	[illegible]	-	-		-	[illegible]
December	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]		-	[illegible]
TOTAL	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

2.2.2 ***Value Added Tax (VAT):*** The sum of fifteen billion, six hundred and ten million, eight hundred and twenty seven thousand, two hundred and seventy seven naira, forty nine kobo (₦15,610,827,277.49), was realized from Federation Account, being share of the State's allocations from value added tax (VAT). This amount is equivalent to 117.42% of the projected receipts of thirteen billion, two hundred and ninety four million, five hundred and sixty thousand, naira (₦13,294,560,000.00), 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 (₦) 2018	VAT (₦) 2017
JANUARY	**1,357,298,730.41**	1,009,353,142.00
FEBRUARY	**1,265,274,074.62**	943,029,873.00
MARCH	**1,224,340,480.17**	1,111,708,640.00
APRIL	**1,226,251,438.21**	1,194,784,500.00
MAY	**1,320,062,206.14**	1,188,884,337.00
JUNE	**1,183,024,153.87**	1,141,602,857.00
JULY	**1,117,738,595.15**	1,132,496,905.00
AUGUST	**1,593,016,420.85**	1,253,598,077.00
SEPTEMBER	**1,110,829,212.80**	1,194,143,352.00
OCTOBER	**1,489,503,565.54**	1,256,905,096.00
NOVEMBER	**1,261,256,179.01**	1,109,674,377.00
DECEMBER	**1,462,232,220.66**	1,193,502,460.00
TOTAL	**15,610,827,277.43**	13,729,683,616.00

2.2.3 ***Consolidated Revenue Fund Charges:-*** As at 31st December, 2018, a total sum of one hundred and seventy sevenmillion, four hundred and nineteen thousand naira (₦177,419,000.00), 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 members of the following bodies, that is to say, the State Civil Service Commission, State Independent Electoral Commission and State Judicial 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.

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.

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. This was only possible in respect of expenditure items that were physical in nature. In the 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 Capital 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 ministries. 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 treat or even respond to these queries as required by relevant legislation(s), up to the time of issuing this report.

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	1	5,850,000.00		-	-		1	5,850,000.00
12	Bureau of interfaith	1	4,000,000.00	-	-		-	1	4,000,000.00
	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, 2018, a total sum of twenty three billion, seven hundred and sixty nine million, fiftytwo thousand (₦23,769,052,000.00) naira was observed to be accrued revenue from certain MDAs. See table below.

MDAs	CLASS OF REVENUE	AMOUNT ₦000
KADGIS	Application & Processing fees	2,513,585
Water Cooperation	Rates	521,473
SEMA	Fees	30,231
Federal Account Allocation	-	5,942,767
Direct Taxes & other related refunds from FG	Fees	13,949,491
Nuhu Bamali Polytechnic Zaria	Fees	271,392
Shehu College of Health Science & Tech Makarfi	Fees	45,243
KSMC	Sales	36,015
Kaduna State Market Dept. Coll.	Sales	(24,196
Kaduna State Quality Assurance Authority	Fees	25,016
Min. Of Commerce	Sales	5,320
Kaduna State Scholarship Board	Fees	150
Loans & Advances	Fees	378,130
Contractors refunds	Fees	82,959
TOTAL		**23,769,052**

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.

2.7 *Cash and Cash Equivalents Balances:* The Accountant-General's report and accounts showed cash and cash equivalents balances to the tune of one billion, nine hundred million, four hundred and nine thousand (₦1,900,409,000.00) naira, which resulted into cash decrease of six billion four hundred and eight million, seven hundred and six thousand

(₦6.408.706,000.00) naira or 77.13% decrease. when compared with previous year's balances of eight billion three hundred and nine million, one hundred and fifteen thousand (₦8.309.115.000.00) naira.

2.8 *Certification of Terminal Benefits (Pensions and Gratuities):*

In the year under review, fifty one (51) files were received from the State Pension Bureau and other Parastatals/Agencies. However, two hundred and forty four (244) files were treated and passed for payment accordingly. The disparity in received and processed one hundred and ninety three (193) files was occasioned by number of cases unresolved in the preceding year (2017).

The financial implication of the process for the year including gratuity and annual pension is six hundred and twenty seven million, three hundred and twenty nine thousand. eight hundred and two naira. thirty nine kobo (₦627.329.802.39). Summarized as:

NO OF FILES PROCESSED	GRATUITY ₦	PENSION ₦	TOTAL ₦
244	585,367,487.88	41,962,314.51	627,329,802.30

2.9 *Unearned Salaries, allowancesand other sundry deductions:*

In the year under review thirty six million. five hundred and twenty three thousand. ninety two naira(₦36,523,092.00) and four million. four hundred and two thousand. three hundred and twenty nine naira (₦4.402.329.00) was deducted from retirees benefit as unearned salaries and other deductions respectively as applicable. However, this office is yet to receive details of actual deductions from the ministry of finance, this has occurred for several years

2.10 *Boarded Vehicles/Plants:* During the year of this report, sixty three (63) vehicles/plants were boarded after obtaining my consent. However, up to the time of writing this 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/ VEHICLE INVOLVED
1	Ministry of Water Resources	6
2	Operation Yaki	14
3	Ministry of Works	21
4	Chief of Kagoro Palace	2
5	Muslim Pilgrims Welfare Board	2
6	Ministry of Finances	1
7	Ministry of Women Affairs	2
8	Zaria Inject	8
9	Ministry of Agriculture	3
10	Ministry of Education	3
11	Head of Service	1
	TOTAL	**63**

2.11 GENERAL OBSERVATION ON THE BUDGET: Budget Preparations since the year ended, 31st December, 2016-2018, have been on cash accounting basis whereas Accountant-General's draft report shave always beentranslated into accrualsbasis within the same period (IPSAS). I therefore urged, that a coordinated effort be made to migrate to IPSAS accrual budgetto conform with international standards with a view to avoiding parallel operations.

Revenue forecast appears to be exaggerated or too bogus to achieve. Most MDAs were not able to realize revenue targets. I therefore request the Planning and Budget commission to put a lot of efforts in producing realizableestimates(Budgets).

2.12 Valuation of Assets:

As at 31st December, 2018, non-current assets (PPE), Biological, and tangible assets to the tune of three hundred and thirty billion, nine hundred and seventy eight million, one hundred and fifty two thousand (₦330,978,152,000.00) naira, were valued and reported in the Accountant General's draft report. I am to request that, the government employs th services of professional valuers with a view to ascertaining reasonable and fai values of these assets.

In the same vein since the cost of this exercise may be too high if done a once, I advise that some selected group of related assets be given for valuation when funds are available, the next group could equally be given until valuatio of all government assets have been completely done.

2.13Financial Position (prepayment):

It was observed that, on the table showing the financial position of the stat (Current Assets), is prepayments in the sum of four billion, seven hundred an seventy six million, five hundred and sixteen thousand naira (₦4,776,516.0 which was the balance as the year ended, 2018, in respect of which th services had not been provided. Efforts should be made to ensure that the services meant to be rendered are actually delivered as the government is the losing end or else the amount involved should be recovered from t affected service providers.

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 this report.

3.2 ***Recurrent Revenue***: From the Accountant-General's report and accounts for the year, ended, 31st December, 2018, it was observed that, the sum of Fifty eight billion, twenty two million, three hundred and fifty three thousand, seven hundred and sixty sixnaira, forty six kobo (₦58,022,353,766.46), was realized as total statutory allocation, showing an increase of thirteen billion, eight hundred and fifty nine million, three hundred and eightythousand, five hundred and forty one naira, thirty fourkobo (₦13,859,380,541.34), which represent 23.89% above what was realized in 2017. See table below.

SOURCE	2018 (₦)	2017 (₦)
State Statutory Allocations	58,022,353,766.46	44,162,973,225.12
Statutory Allocation to L/Govt. Councils	-	-
Statutory Allocation to Judiciary	-	-
TOTAL	**58,022,353,766.46**	**44,162,973,225.12**

Total revenue generated in the year ended, 31st December 2018, was seventy six billion, three hundred and ninety five million, three hundred and sixty two thousand naira, (₦76,395,362,000.00). This represents 68.42% of the approved estimated collections of one hundred and eleven billion, six hundred and fifty nine million, four hundred and five thousand naira. (₦111.659.405.000.00). Total recurrent expenditure there from revenue collection was sixty three billion, eight hundred and ten million, seven hundred and seventy thousand naira (₦63.810.770.000.00) as shown below:

DESCRIPTION	ESTIMATED COLLECTION ₦000	ACTUAL COLLECTION (ACHIEVEMENT)	
		AMOUNT ₦000	PERCENTAGE (%)
Direct Taxes	23,971,886	16,185,914	20.97
Licenses	1,177,700	258,453	21.95
Fines	614,150	283,145	46.10
Fees	19,355,743	4,280,028	22.11
Sales	386,856	1,735,260	400.90
Rent on Govt. property	275,256	1,211,260	440.04
Interest in dividend	-	-	-
Re-imbursement	-	-	-
Investment Income	1,067,000	362,316	33.96
Statutory Allocation	64,810,814	52,078,986	80.36
TOTAL	**111,659,405**	**76,395,362**	**68.42**

DESCRIPTION	AMOUNT ₦
Personnel cost	22,356,301
Govt. Contribution pension	10,968,229
Overhead charges	27,848,314
Consolidated Revenue fund	177,419
Interest on Internal Loan	2,460,507
TOTAL	**63,[illegible]70**

3.3 *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 shortfall of thirty three billion, six hundred and nineteen million, nine hundred and fifty seven thousand naira, (₦33,619,957,000.00), from six (6) economic codes. The amount represents 31.40% of the approved estimated collections from the affected Economic Codes shown below -

DESCRIPTION	ESTIMATED COLLECTION ₦000	ACTUAL COLLECTION ₦000	SHORTFALLS	
			AMOUNT ₦000	PERCEN-TAGE
Statutory Allocation	64,810,814	52,078,986	12,731,828	19.65
Direct Taxes	20,043,392	16,185,914	3,857,478	19.25
Licenses	1,177,700	258,453	919,247	78.05
Fines	614,150	283,145	331,247	53.90
Fees	19,355,743	4,280,028	15,075,715	77.89
Interest earned	1,067,000	362,316	704,684	66.04
TOTAL	**107,068,799**	**73,448,842**	**33,619,957**	**31.40**

3.4 *Recurrent Revenue Surpluses:* On the other hand, surpluses of revenue collections amounting to four billion, six hundred million, six hundred and seventy five thousand naira (₦4,600,675,000.00), were observed from three (3) economic codes for the year under review. The amount represents 32.96% of the approved estimated revenue from the affected codes as shown belo

DESCRIPTION	ESTIMATED COLLECTION ₦000	ACTUAL COLLECTION ₦000	SURPLUSES	
			AMOUNT ₦000	PERCEN-TAGE
Sales	386,856	1,735,260	1,348,404	348.55
Rent on Govt Property	275,256	1,211,260	936,004	340.09
Value Added Taxes	13,294,560	15,610,827	2,316,267	17.42
TOTAL	**13,956,672**	**18,557,347**	**4,600,675**	**32.96**

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 this surpluses must be appropriated before being expended and explanations should be given on the nature of disbursement.

3.5 *Budget Monitoring and Evaluation:* Budget preparation and monitoring is the absolute responsibility of the Planning and Budget Commission, invariably, it is also her 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 fourteen billion, eight hundred and fifty million, seven hundred and twenty four thousand, one hundred and eighty one naira, sixty three kobo, (₦14,850,724,181.63), were observed from eleven (11) economic codes. The amount involved is equivalent to 76.51% of the estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALL(S) ₦
12040017	Renewal fees	12,000,000.00	5,950,000.00	6,050,000.00
12040540	Non refundable Tender fees	150,000,000.00	44,413,338.00	105,586,662.00
12110002	Dividend on Investment	17,000,000.00	-	17,000,000.00
12060004	Sales of condemns plant & Vehicle	18,480,000.00	17,045,660.00	1,434,340.00
12080021	Rent On Govt. Property(leg/Asst.)	25,000,000.00	4,000,000.00	21,000,000.00
12080013	Rent On Shops	220,000,000.00	1,745,600.00	218,254,400.00
12120001	Interest on bank deposit	1,000,000,000.00	287,244,677.19	712,755,322.81
12040541	Revenue from Market Dev. Co	277,054,193.76	222,441,510.36	54,612,683.40
12040047	Land use fees	1,000,000,000.00	55,471,524.29	944,528,475.71
12140002	Recovery of Public Funds	50,000,000.00	12,325,702.29	37,674,297.71
	Statutory Allocation	64,810,814,000.00	52,078,986,000.00	12,731,828,000.00
	TOTAL	67,580,348,193.76	52,729,624,012.13	14,850,724,181.63

4.2.2 *Recurrent Revenue Surpluses:* Recurrent revenue surpluses to the tune of two billion, fifty one million, four hundred and forty two thousand, nine hundred and twenty five naira fifty nine kobo. (₦2,051,442,925.59), were observed from two (2) economic codes. The amount involved is equivalent to 15.43 % over and above of the estimated revenue collectable as shown hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
	Value Added Tax(VAT)	13,294,559,591.54	15,342,097,517.13	2,047,537,925.59
	Contract Registration fees		3,905,000.00	3,905,000.00
	TOTAL	13,294,559,591.54	15,346,002,517.13	2,051,442,925.59

The two scenarios were communicated to the accounting officer for comments, responses are still being awaited.

4.3. KADUNA STATE INTERNAL REVENUE SERVICE (KADRIS)

4.3.1. *Recurrent Revenue Shortfalls:* Recurrent revenue shortfalls to the tune of ten billion, seventeen million, four hundred and seventeen thousand, sevenhundred and sixtyfour naira, sixteenkobo(₦10,017,417,764.16),were observed from twenty three (23) economic codes. The amount involved is equivalent to 72.82% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12011007	Capital Gains Tax	105,583,372.30	3,001,696.41	102,581,675.89
12010106	Direct Assessment	728,073,974.60	372,335,868.57	355,738,106.03
12010103	Payee Local Government	748,660,650.62	317,715,687.58	430,944,963.04
12010102	Payee State	4,454,953,562.50	1,174,819,094.97	3,280,134,467.53
12010111	Tax Audit Arrears	4,160,026,159.00	418,533,108.24	3,741,493,050.76
12020109	WHT on Contract	700,310,272.00	542,292,245.53	158,018,026.47
12010113	WHT on Directors	41,612,451.00	35,409,645.08	6,202,805.92
12021377	WHT on Dividend	280,514,918.60	241,074,824.56	39,440,094.04
12010117	WHT on Rent	56,014,406.00	20,761,719.69	35,252,686.31
12010114	Stamp Duty fees	200,339,060.00	2,760,213.06	197,578,846.94
12020133	Driver License(ENDL)	717,700,000.00	129,062,277.27	588,637,722.73
12020871	Learners Permit	22,500,000.00	1,683,950.00	20,816,050.00
12020040	Motor Cycle Number Plate	24,000,000.00	4,662,000.00	19,338,000.00
12020032	Motor Vehicle Licenses	437,500,000.00	123,044,475.75	314,455,524.25
12040057	M/vehicles number plate fees	225,000,000.00	106,336,000.00	118,664,000.00
12040045	Change of ownership fees	3,750,000.00	2,900,224.00	849,776.00
12040549	Motor Vehicle registration	164,045,000.00	28,707,650.00	135,337,350.00
12040551	Motor Cycle Registration	18,750,000.00	2,182,125.00	16,567,875.00
12020630	Sales of motor vehicle Reg	56,250,000.00	10,871,300.00	45,378,700.00
12020633	Sales of Reflective Jackets	11,250,000.00	1,166,750.00	10,083,250.00
12040665	Ins. Disc on M/V & M cycle	186,375,000.00	159,226,992.00	27,148,008.00
12010038	Restaurant & Entert. tax	49,000,000.00	40,624,589.05	8,375,410.95
12040448	Dev. Levy fees	365,261,800.00	880,425.70	364,381,374.30
	TOTAL	**13,757,470,626.62**	**3,740,052,862.46**	**10,017,417,764.16**

4.3.2 ***Recurrent Revenue Surpluses:***-Recurrent revenue surpluses to the tune of four billion, three hundred and one million, five hundred and sixty six thousand, four hundred and forty five naira, fifty five kobo. (₦4,301,566,445.55), were observed from six (6) economic codes. The amount involved is equivalent to 49.33% over and above the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12010101	Payee Federal	3,315,515,960.40	4,731,977,057.78	1,416,461,097.38
12010105	Payee Others	4,920,273,019.00	7,643,816,434.48	2,723,543,415.48
12010110	WHT on Commission	53,581,793.30	58,774,407.24	5,192,613.94
12010116	WHT on Bank interest	410,689,696.16	561,514,934.24	150,825,238.08
12020640	Vehicle stickers fees	750,000.00	1,613,050.00	863,050.00
12010112	WHT on Consultancy	18,581,793.30	23,262,823.47	4,681,030.17
	Total	**9,719,392,262.16**	**13,020,958,707.21**	**4,301,566,445.05**

The two scenarios were communicated to the accounting officer for comments. responses are still being awaited.

4.4.KADUNA STATE GEOGRAPHICAL INFORMATION SERVICE(KADGIS)

4.4.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of eight billion, twenty eight million, eight hundred and forty nine thousand, twenty six naira, twenty sevenkobo (₦8,028,849,026.27), were observed from sixteen (16) economic codes. The amount involved is equivalent to 79.40% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12010653	Appl. Fees for Land Proc	200,200,000.00	167,291,000.00	32,909,000.00
12040171	Change of purpose fees	55,000,000.00	1,750,000.00	53,250,000.00
12040161	Obtaining Cert. True copy	52,000,000.00	366,000.00	51,634,000.00
12010157	Sublease	59,000,000.00	891,000.00	58,109,000.00
12010333	Reg. of Doc. & Search fees	57,200,000.00	4,361,000.00	52,839,000.00
12040609	Revoc. & Reiss. of lost Doc	52,000,000.00	950,000.00	51,050,000.00
12010162	Reg. of mortgage	137,000,000.00	18,257,654.00	118,742,346.00
12040154	Reg. of titles fees	197,000,000.00	1,670,672.00	195,329,328.00
12010651	Subdivision/Merger	52,000,000.00	260,000.00	51,740,000.00
12040153	Recert. & Regularization	2,500,000,000.00	179,288,028.87	2,320,711,971.13
12010154	PPP lay out fees	547,000,000.00	10,070,393.00	536,929,607.00
12010160	Assignment & Valuation	549,000,000.00	101,820,000.00	447,180,000.00
12040150	Ground Rent	2,505,000,000.00	982,984,408.81	1,522,015,591.19
12040508	Land Dev. Premium	2,800,030,000.00	610,671,442.05	2,189,358,557.95
12010158	Survey fees	348,434,125.00	3,004,000.00	345,430,125.00
12010036	Penalty	2,000,000.00	112,500.00	1,887,500.00
	Total	**10,112,864,125.00**	**2,084,015,098.73**	**8,028,849,026.27**

The scenario of revenue shortfalls was communicated to the accounting officer for comment to which response was received and is being treated.

4.5. KADUNA STATE EMERGENCY MANAGEMENT AGECY(SEMA)

4.5.1 ***Recurrent Revenue Shortfall:*** Recurrent revenue shortfall to the tune of thirty twomillion, three hundred and sixtythousand, seven hundred and sixteen naira, (₦32,360,716.00),was observed from one (1) economic code. The amount involved is equivalent to 75.80% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALL ₦
12040028	Fire Safety Certificate	42,712,216.00	10,351,500.00	32,360,716.00
	Total	**42,712,216.00**	**10,351,500.00**	**32,360,716.00**

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

4.6 MINISTRY OF HEALTH & HUMAN SERVICES

4.6.1 ***Recurrent Revenue Shortfalls:-*** Recurrent revenue shortfalls to the tune of three hundred and fifty million, nine hundred and thirty eight thousand, four hundred and ten naira, seventy six kobo(₦350,938,410.76). were observed from fourteen (14) economic codes. The amount involved is equivalent to 71.50% of the approved estimated revenue collectable shown hereunder:

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040041	Laboratory Services fees	90,387,561.00	12,891,535.00	77,496,026.00
12040043	Birth and Death Notification fees	2,112,220.00	1,796,650.00	315,570.00
12040307	Pharmacy stores/Patient Med. Reg. Fees	319,000.00		319,000.00
12040308	Private Health Estab .Med. Reg. fees	6,824,400.00	4,287,500.00	2,536,900.00
12040310	Drugs & Dressing Materials fees	238,308,231.35	28,468,919.79	209,839,311.56
12040317	Mortuary/Storage fees	3,670,480.00	3,319,998.00	350,482.00
12040431	Dental Charges	12,429,890.00	5,852,546.00	6,577,344.00
12040440	Eye clinic fees	14,006,009.60	7,772,735.00	6,233,274.60
12040527	Medical Certificate of fitness fees	2,507,670.00	2,042,200.00	465,470.00
12040579	Theatre service fees	43,365,016.20	26,140,150.00	17,224,866.20
12060171	Out-Patient Records/Sales	34,626,548.00	26,783,671.00	7,842,877.00
12060171	In-Patient Records/Sales	17,959,594.40	11,342,994.00	6,616,600.40
12040495	National Health Insurance(NHIS)	22,637,296.00	8,811,497.00	13,825,799.00
12040497	Ear, nose and through	1,670,790.00	375,900.00	1,294,890.00
	TOTAL	**490,824,706.55**	**139,886,295.79**	**350,938,410.76**

4.6. 2 ***Recurrent Revenue Surpluses:***Recurrent revenue surpluses to the tune of five million, six hundred and eighty six thousand, two hundred and seventy one naira, forty nine kobo(₦5,686,271.49). were observed from five

(5) economic codes. The amount involved is equivalent to 57.12% over and above the approved estimated revenue collectable as tabulated hereunder:

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION N	ACTUAL COLLECTION N	SURPLUSES
12020036	Health Facilities [illegible]	1,694,000.00	2,885,000.00	1,191,000.00
12040509	Ultra sound fees	4,009,654.00	4,012,150.00	[illegible]
12040110	X-ray service fees	4,004,088.00	6,499,203.[illegible]	[illegible]
12040507	Dialysis services fees		1,279,100.00	1,279,100
12040496	Physio/Photo therapy	247,940.00	966,500.00	718,560.00
	TOTAL	**9,955,682.00**	**15,641,953.49**	**5,686,271.49**

The two scenarios were communicated to the accounting officer for comments to which responses are still being awaited.

4.7 RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)

4.7.1 *Recurrent Revenue Shortfall:* Recurrent revenue shortfall to the tune of sixty thousand, seventy naira, (₦60,070.40), was observed from one (1) economic code. The amount involved is equivalent to 1.17% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORFALL ₦
12010321	Bore hold Drilling fees	5,115,070.40	5,055,000.00	60,070.40
	TOTAL	**5,115,070.40**	**5,055,000.00**	**60,070.40**

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

4.8.KADUNA STATE INDEPENDENT ELECTORAL COMMSSION (SIECOM)

4.8.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of four hundred and sixty two million, seven hundred and fifty two thousand naira. (₦462.752,000.00), were observed from two (2) economic codes. The amount involved is equivalent to 91.97% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040104	Councillorship Election	369,750,000.00	28,746,000.00	341,004,000.00
12040105	Chairmanship Election	133,400,000.00	11,652,000.00	121,748,000.00
	TOTAL	**503,150,000.00**	**40,398,000.00**	**462,752,000.00**

4.8.2 ***Recurrent Revenue Surplus:*** Recurrent revenue surplus to the tune of one hundred and thirty thousand. naira (₦130,000.00). was observed from one (1) economic code. The amount involved is equivalent to 11.82% over and above the approved estimated revenue collectable as shown hereunder:

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
12040017	Contract Registration fees	1,100,000.00	1,230,000.00	130,000.00
	TOTAL	**1,100,000.00**	**1,230,000.00**	**130,000.00**

The above scenarios of revenue surplus and shortfalls have been communicated to the accounting officer for comments, to which responses were received and are being treated.

4.9 MINISTRY OF AGRICULTURE AND FORESTRY

4.9.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of twenty seven million, nine hundred and eighty one thousand, eight hundred and five naira (₦27,981,865.00), were observed from ten (10) economic codes. The amount involved is equivalent to 60.79% of the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
1202061	Veterinary Drugs licenses	1,000,000.00		1,000,000.00
12040052	School tuition fees	1,100,000.00	685,500.00	414,500.00
12040207	Slaughtering house/meat san. fees	15,000,000.00	7,979,460.00	7,020,540.00
12040239	Fees allocation of farm land to farmers	365,400.00	269,550.00	95,850.00
12040268	Planning/Development rate	417,600.00	146,375.00	271,225.00
12040556	Land clearing(Irrigation Water rate)	150,000.00	14,000.00	136,000.00
12040603	Registration of chain saw fees	1,500,000.00	20,000.00	1,480,000.00
12040033	Sales of Fish(fingerlings)	1,500,000.00		1,500,000.00
1200007	Loan Recovery(Tractors sales)	15,000,000.00		15,000,000.00
12090001	Rent from Fadama Areas(Forest fees	10,000,000.00	8,936,250.00	1,063,750.00
	TOTAL	**46,033,000.00**	**18,051,135.00**	**27,981,865.00**

4.9.2 ***Recurrent Revenue Surpluses:*** Recurrent revenue surpluses to the tune of twelve million, seven hundred and twenty seven thousand, three hundred and one naira, seventy kobo(₦12,727,301.70), were observed from three (3) economic codes. The amount involved is equivalent to

169.70% over and above the approved estimated revenue collectable as shown hereunder:

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040462	Co-operative Society Audit & Supervision. Fees		10,500.00	10,500.00
12070024	Forest offences fines	5,000,000.00	8,636,500.00	3,636,500.00
12070128	Earnings from leasing of Grain sallors	2,500,000.00	11,580,301.70	9,080,301.70
	TOTAL	7,500,000.00	20,227,301.70	12,727,301.70

The above scenarios of revenue surpluses and shortfalls have been communicated to the accounting officer for comments, to which responses are still being awaited.

4.10 MINISTRY OF COMMERCE, INDUSTRY AND TOURISM

4.10.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of one hundred and fifty two million, two hundred and ninety seven thousand, eight hundred and eighty naira, fifteen kobo (₦152,297,880.15), were observed from four (4) economic codes. The amount involved is equivalent to 90.65% of the approved estimated revenue collectable as shown hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040125	Registration of Business Premises	30,000,000.00	8,819,946.62	21,180,053.38
12080022	Rent on shops W/House Expo. hall	13,000,000.00	6,882,173.23	6,117,826.77
12040463	Park fees	6,000,000.00		6,000,000.00
12070086	Tourism Dev. Levy	119,000,000.00		119,000,000.00
	TOTAL	**168,000,000.00**	**15,702,119.85**	**152,297,880.15**

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

4. 11 MINISTRY OF WORKS, HOUSING & TRANSPORT

4.11.1 *Recurrent Revenue Shortfalls:* Recurrentrevenue shortfalls to the tune of fourteen million, four hundred and twenty thousand, five hundred and eighty four naira (₦14,420,584.00), were observed from six (6) economic codes. The amount involved is equivalent to 93.10 % of the approved estimated revenue collectable as detailed below:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040052	Tuition fees	1,000,000.00	825,000.00	175,000.00
12040311	Mech/Elect. W/Shop & Charges	600,284.00	139,700.00	460,584.00
12040308	Application for BID documents	10,000,000.00	5,000.00	9,995,000.00
12040310	Wood workshop charges	2,000,000.00		2,000,000.00
12040312	Vehicles Valuation fees	450,000.00		450,000.00
12070131	Earning from public toilets	1,440,000.00	100,000.00	1,340,000.00
	TOTAL	**15,490,284.00**	**1,069,700.00**	**14,420,584.00**

4.11.2 *Recurrent Revenue Surpluses:* Recurrent revenue surpluses to the tune of two million,seven hundred and eighty one thousand, six hundred naira (₦2,781,600.00),were observed from three (3) economic codes. The amount involved is equivalent to 39.07% over and above the approved estimated revenue collectable as detailed hereunder:-

ECONOMIC CODES	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040041	Laboratory fees	2,200,000.00	3,721,950.00	1,521,950.00
12040132	Trade test workshop fees	420,000.00	877,150.00	457,150.00
	Right way fees	4,500,000.00	5,302,500.00	802,500.00
	TOTAL	7,120,000.00	9,901,600.00	2,781,600.00

The two scenarios of revenue shortfalls and surpluses were communicated to the accounting officer for comments. Responses were received and are beingtreated.

4.12 MINISTRY OF WATER RESOURCES

4.12.1 ***Recurrent Revenue Surpluses:*** Recurrent revenue surpluses to the tune of five hundred and twothousand, seven hundred and fifty naira, (₦502,750.00), were observed from four (4) economic codes. The amount involved is equivalent to 17.34% of the approved estimated revenue collectable as shown hereunder:-

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040017	Contract Reg. fees	150,000.00	145,000.00	5,000.00
12040146	Registration of Drilling Comps in the State	550,000.00	500,000.00	50,000.00
12040147	Renewal of drilling Comps in the State	1,650,000.00	1,335,000.00	315,000.00
12040149	Water Analysis fees	550,000.00	417,250.00	132,750.00
	TOTAL	2,900,000.00	2,397,250.00	502,750.00

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

4.13 MINISTRY OF JUSTICE, KADUNA

4.13.1 ***Recurrent Revenue Shortfall:*** Recurrent revenue shortfall to the tune of one million, six hundred and thirteen thousand, five hundred naira, (₦1,613,500.00), was observed from one (1) economic code. The amount involved is equivalent to 55.64% of the approved estimated revenue collectable as detailed below:-

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALL ₦
12040185	Rent on Tribunal (Application) fees	2,900,000.00	1,286,500.00	1,613,500.00
	TOTAL	2,900,000.00	1,286,500.00	1,613,500.00

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

4.14 HIGH COURT OF JUSTICE, KADUNA

4.14.1 *Recurrent Revenue Shortfalls:-* Recurrent revenue shortfalls to the tune of eight million, eight hundred and seventy thousand, nine hundred and fifty naira (₦8,870,950.00).were observed from three (3) economic codes. The amount involved is equivalent to 55.44% of the approved estimated revenue collectable as shown hereunder:-

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040017	High Court fees	10,000,000.00	3,089,600.00	6,910,400.00
12040089	Magistrate Court fees	2,000,000.00	1,791,550.00	208,450.00
12040263	Probate fees	4,000,000.00	2,247,900.00	1,752,100.00
	TOTAL	**16,000,000.00**	**7,129,050.00**	**8,870,950.00**

4.14.2 *Recurrent Revenue Surplus:-* Recurrent revenue surplus to the tune of one million, seven hundred and fifty two thousand, one hundred naira. (₦1,752,100.00).was observed from one (1) economic code. The amount involved was equivalent to 58.40% of the approved estimated revenue collectable as shown hereunder:-

ECONOMIC CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
12050001	Magistrate Court fines	3,000,000.00	6,555,3500.00	1,752,100.00
	TOTAL	**3,000,000.00**	**6,555,3500.00**	**1,752,100.00**

The above scenarios were communicated to the accounting officer for comments, to which responseswere received and are being treated.

4.15 CUSTOMARY COURT OF APPEAL, KADUNA

4.15.1 *Recurrent Revenue Surpluses:* -Recurrent revenue surpluses to the tune of three million, one hundred and twenty one thousand, one hundred and forty four naira (₦3,121,144.00), were observed from three (3) economic codes. The amount involved is equivalent to 44.59% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040026	Customary court fines	3,600,000.00	5,550,000.00	1,950,000.00
12050001	Customary Court fees	2,600,000.00	3,180,000.00	580,000.00
12040283	Customary court oath/fees	800,000.00	1,391,144.00	591,144.00
	TOTAL	**7,000,000.00**	**10,121,144.00**	**3,121,144.00**

The above scenario was communicated to the accounting officer for comment, to which response is still being awaited.

4.16 KADUNA STAE COLLEGE OF EDUCATION, GIDAN WAYA.

4.16.1 *Recurrent Revenue Shortfalls:* Recurrent Revenue Shortfalls to the tune of one hundred and forty five million, five hundred and fifty two thousand, eight hundred a twenty three naira, (₦145,552,823.00), were observed from twenty (20) economic codes. The amount involved is equivalent to 43.27% of the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040017	Rg. Of contract & proce. Fees	525,000.00	10,000.00	515,000.00
12040041	Science practical charges	14,856,450.00	12,703,400.00	2,153,050.00
12040274	Student Reg. Charges	34,551,825.00	24,757,210.00	9,794,615.00
12040279	Caution charges	14,225,400.00	10,765,180.00	3,460,220.00
12040316	Examination charges	28,450,800.00	16,676,112.00	11,774,688.00
12040477	Result(cert/Transc. Charges	21,000,000.00	10,455,000.00	10,545,000.00
12040515	Statement of result	14,225,400.00	11,698,600.00	2,526,800.00
12040532	Student Boarding(Bed)	3,291,750.00	932,000.00	2,359,750.00
12040586	Student Hand book	1,260,000.00	1,202,600.00	57,400.00
12040617	Internet connectivity	14,225,400.00	11,376,000.00	2,849,400.00
12040618	Admission letter charges	4,359,600.00	2,914,000.00	1,445,600.00
12040619	ID Cards & Badges	1,089,900.00	1,056,250.00	33,650.00
12040632	Maintenance charges	28,894,450.00	12,381,950.00	16,512,500.00
12040641	Promotion Exam fees	9,334,500.00	6,109,530.00	3,224,970.00
12020601	Sales of Publications	3,269,700.00	2,135,810.00	1,133,890.00
12020701	Consultancy services	15,750,000.00		15,750,000.00
12020803	Rent on Govt. Quarters	916,650.00	597,556.00	319,094.00
12150011	B. Fed. Programme fees	119,554,890.00	64,301,944.00	55,252,946.00
12150012	Teaching practices fees	4,436,250.00		4,436,250.00
12150013	SIWES/Field/ITF	2,142,000.00	734,000.00	1,408,000.00
	TOTAL	**336,359,965.00**	**190,807,142.00**	**145,552,823.00**

4.16.2 ***Recurrent Revenue Surpluses:*** Recurrent revenue surpluses to the tune of five hundred and sixty three thousand, one hundred and fifty naira, (₦563,150.00), were observed from three (3) economic codes. The amount involved is equivalent to 2.07% over and above the approved estimated revenue collectable as detailed below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040040	Medication Charges	7,112,700.00	7,242,200.00	129,500.00
12040052	Non-indigence(tuition)	4,467,750.00	4,502,900.00	35,150.00
12040570	Games fees	7,112,700.00	7,241,500.00	128,800.00
		8,552,250.00	8,821,950.00	269,700.00
	TOTAL	27,245,400.00	27,808,550.00	563,150.00

The two (2) scenarios of revenue shortfalls and surpluses were communicated to the accounting officer for comments to which responses were received and are being treated.

4.17 KADUNA STATE LIBRARY BOARD, KADUNA.

4.17.1 *Recurrent Revenue shortfalls:-* Recurrent revenue shortfalls to the tune of one million. Four hundred and thirty eight thousand, one hundred and fifty naira, (₦1,438,150.00), were observed from three (3) economic codes. The amount involved is equivalent to 92.98% of the approved estimated revenue collectable as shown hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040816	Training fees	250,000.00	9,000.00	241,000.00
12090005	Lease/Rental of Govt. shops	100,000.00	99,900.00	100.00
12040625	E-Library	1,200,000.00	2,950.00	1,197,050.00
	TOTAL	1,550,000.00	111,850.00	1,438,150.00

4.17.2 *Recurrent Revenue Surplus:* Recurrent revenue surplus to the tune of four thousand, six hundred naira. (₦4,600.00). was observed from one (1) economic code. The amount involved is equivalent to 15.33 % of the approved estimated revenue collectable as detailed below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
12040569	Library fees	30,000.00	34,600.00	4,600.00
	TOTAL	**30,000.00**	**34,600.00**	**4,600.00**

The two (2) scenarios were communicated to the accounting officer for comments to which responses were received and arebeing treated.

4.18 AGENCY FOR MASS LITERACY, KADUNA.

4.18.1 *Recurrent Revenue Shortfalls:* Recurrent revenue shortfalls to the tune of ten million, six hundred and six thousand, five hundred naira. (₦10,606,500.00), were observed from four (4) economic codes. The amount involved is equivalent to 97.05% of the approved estimated revenue collected as detailed below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORFALLS ₦
12040974	Registration fees	297,000.00	120,000.00	177,000.00
12040103	Renewal fees	335,500.00	10,000.00	325,500.00
12040857	School fees	297,000.00	186,500.00	110,500.00
12[illegible]05	Recurrent grant from other Agency	10,000,000.00	6,000.00	9,994,000.00
	TOTAL	**10,929,500.00**	**322,500.00**	**10,607,000.00**

The above scenario was communicated to the accounting officer for comment, response is still being waited.

4.19 PRIVATE SCHOOLS.

4.19.1 *Recurrent Revenue Shortfalls:* Recurrent revenue shortfalls to the tune of eighty eight million, six hundred and sixty four thousand, five hundred naira (₦88,664,500.00),was observed from two (2) economic code. The amount involved is equivalent to 98.52% of the approved estimated revenue collectable as detailed below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040274	Registration fees	3,000,000.00	525,000.00	2,475,000.00
12049053	Annual renewal fees	87,000,000.00	810,500.00	86,189,500.00
	TOTAL	**90,000,000.00**	**1,335,500.00**	**88,664,500.00**

The scenario of revenue shortfalls was communicated to the accounting officer for comment to which responses is still being awaited.

4.20 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES.

4.20.1 *Recurrent Revenue Shortfall:* Recurrent revenue shortfall to the tune of one billion, fifty six million, naira (₦1,056,000,000.00), was observed from two (2) economic codes. The amount involved is equivalent to 100% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATEDCOLLECTIO N₦	ACTUAL COLLECTION ₦	SHORTFALL₦
12050005	Sanitation fees	528,000,000.00	-	528,000,000.00
	Road tax	528,000,000.00	-	528,000,000.00
	TOTAL	1,056,000,000.00	-	1,056,000,000.00

The above scenario of revenue shortfalls was communicated to the accounting officer for comment, response is still being awaited.

4.21 KADUNA STATE ENVIRONMENTAL PROTECTION AGENCY(KEPA).

4.21.1*Recurrent Revenue Shortfalls:* Recurrent revenue shortfalls to the tune of fiftymillion, nine hundred and seventy thousand, five hundred and fifty naira (₦50,970,550.00), were observed from ten (10) economic codes. The amount involved is equivalent to 61.78% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALL ₦
12040017	Contract Reg. Consultant	5,000,000.00	1,805,000.00	3,195,000.00
12040031	Environment impact Access	43,000,000.00	22,395,600.00	20,604,400.00
12040097	Environmental stress fees	10,000,000.00	4,245,650.00	5,754,350.00
12040027	Sanitation fine	4,000,000.00	282,750.00	3,717,250.00
12040032	Stray Animal fair	500,000.00	-	500,000.00
12040002	Earning from Lab Serv	5,000,000.00	2,420,650.00	2,579,350.00
12070131	Earning from pit toilets	1,500,000.00	113,500.00	1,386,500.00
12040664	Gaseous emission	12,000,000.00	-	12,000,000.00
12080004	Rent on Conf. Centre	500,000.00	266,300.00	233,700.00
12080005	Leasing/rental on Govt. propt fees	1,000,000.00	-	1,000,000.00
	TOTAL	**82,500,000.00**	**31,529,450.00**	**50,970,550.00**

4.21.2 *Recurrent Revenue Surplus:* Recurrent revenue surplus to the tune of one hundred one hundred and forty one thousand, six hundred naira (₦141,600.00), was observed from one (1) economic code. No provision for the estimated collection as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATEDCOLLECTION₦	ACTUALCOLLECTION ₦	SURPLUS₦
12080001	Rent on Govt. Quarters	-	141,600.00	141,600.00
	TOTAL	-	**141,600.00**	**141,600.00**

The above scenarios of revenue shortfalls and surplus were communicated to the accounting officer for comments, responses are still being awaited.

4.22 MUSLIM PILGRIMS WELFARE BOARD (MPWB), KADUNA.

4.22.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue Shortfalls to the tune of one hundred and sixty million, five hundred and fifty two thousand, five hundred naira (₦160,552,500.00), were observed from seven (7) Economic codes. The amount involved is equivalent to 93.22% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040090	Admin Charges	18,000,000.00	9,375,000.00	8,625,000.00
12090005	Lease fees(gate ticket)	500,000.00	130,000.00	370,000.00
12080003	Rent from food sellers	150,000.00	12,000.00	138,000.00
12060164	Sales of forms	3,000,000.00	1,637,500.00	1,362,500.00
12080013	Rent of shops	500,000.00	463,000.00	37,000.00
12060001	Rent on Govt. Quarters	80,000.00	60,000.00	20,000.00
12120002	Pilgrims Admin. charges	150,000,000.00	-	150,000,000.00
	TOTAL	**172,230,000.00**	**11,677,500.00**	**160,552,500.00**

4.22.2 ***Recurrent Revenue Surplus:*** Recurrent revenue surplus to the tune of twenty five million, seventy one thousand, two hundred sixty six naira, fifty five kobo(₦25,071,266.55), was observed from one (1) economic code. The amount involved was estimated to 15.14% 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	50,000,000.00	75,071,266.55	25,071,266.53
	TOTAL	50,000,000.00	75,071,266.55	25,071,266.55

The above scenarios of revenue shortfalls and surplus were communicated 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 Shortfall:*** Recurrent revenue Shortfall to the tune of two hundred thousandnaira (₦200,000.00).was observed from one (1) Economic code. The amount involved is equivalent to 100% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALL ₦
12040090	Admin Charges	200,000.00	-	200,000.00
	TOTAL	200,000.00	-	200,000.00

4.23.2 ***Recurrent Revenue Surplus:*** Recurrent revenue surplus to the tune of fifty thousand naira (₦50,000.00), was observed from one (1) economic code. The amount involved was equivalent to 6.25% over and above the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
12061064	Sales of Pilgrims forms	80,000.00	130,000.00	50,000.00
	TOTAL	80,000.00	130,000.00	50,000.00

The above scenarios of revenue shortfalls and surplus were communicated to the accounting officer for comments; responses were received and are being treated.

4.24 KADUNA STATE MEDIA CORPORATION (KSMC).

4.24.1 *Recurrent Revenue Shortfalls:* Recurrent revenue shortfall to the tune of sixty nine million naira(₦69,000,000.00). were observed from six (6) economic codes. The amount involved is equivalent to 100% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALL ₦
12060194	Online streaming	3,500,000.00	-	3,500,000.00
12060195	Reg. Of Contractors & Agencies	2,000,000.00	-	2,000,000.00
12060196	Live to coverage	25,000,000.00	-	25,000,000.00
12060197	Revenue from BON	15,000,000.00	-	15,000,000.00
12060198	Documentary Production	22,000,000.00	-	22,000,000.00
12060199	Live Road show	1,500,000.00	-	1,500,000.00
	TOTAL	69,000,000.00	-	69,000,000.00

4.24.2 ***Recurrent Revenue Surpluses:*** Recurrent revenue surpluses to the tune of fifty two million, thirty eight thousand, nine hundred and fifty naira, six kobo (₦52,038,950.06), were observed from two (2) economic codes. The amount involved is equivalent to 64.25% over and above the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12060166	Sales of Local Air Time Radio	41,000,000.00	79,823,370.04	38,823,370.04
12060167	Sales of Air time TV	40,000,000.00	53,215,580.02	13,215,580.02
	TOTAL	81,000,000.00	133,038,950.06	52,038,950.06

The above scenarios of revenue shortfalls and surpluses were communicated to the accounting officer for comments, responses are still being awaited.

4.25 KADUNA STATE ROADS AGENCY (KADRA), KADUNA

4.25.1 ***Recurrent Revenue Shortfall:*** Recurrent revenue shortfall to the tune of five million, four hundred and five thousand naira (₦5,405,000.00), was observed from one (1) economic code. The amount involved is equivalent to 90.08% 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	595,000.00	5,405,000.00
	TOTAL	6,000,000.00	595,000.00	5,405,000.00

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

4.26 MINISTRY OF RURAL AND COMMUNITY DEVELOPMENT KADUNA.

4.26.1 *Recurrent Revenue Shortfalls:* Recurrent revenue shortfalls to the tune of six million, thirty eight thousand naira (₦6,038,000.00), were observed from three (3) economic codes. The amount involved is equivalent to 67.09% of the approved estimated revenue collectable as détailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040153	Reg. of comm. Dev. Assoc	2,000,000.00	1,248,500.00	751,500.00
12040362	Coop. Society, Audit & Supp. Fees	2,000,000.00	231,000.00	1,769,000.00
12040369	Reg. Fees for cooper. Soct.	5,000,000.00	1,482,500.00	3,517,500.00
	TOTAL	9,000,000.00	2,962,000.00	6,038,000.00

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

4.27 GOVERNMENT PRINTER

4.27.1 *Recurrent Revenue Shortfalls:* Recurrent revenue Shortfalls to the tune of seventeen million, five hundred and fiftyeight thousand, one hundred and seventy five naira, (₦17,558,175.00), were observed from four

(4) economic codes. The amount involved is equivalent to 46.21% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12070029	Printing of valuate	35,000,000.00	19,723,875.00	15,276,125.00
12060027	Sale of APERS	1,500,000.00	467,250.00	1,032,750.00
12060117	Sales of Publication	1,000,000.00	206,200.00	793,800.00
12040161	Sales of waste paper	500,000.00	44,500.00	455,500.00
	TOTAL	38,000,000.00	20,441,825.00	17,558,175.00

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

4.28 KADUNA STATE URBAN PLANNING DEVELOPMENT AUTHORITY (KASUPDA)

4.28.1 ***Recurrent Revenue Shortfalls:*** *Recurrent*revenue shortfalls to the tune of five hundred and forty million, one hundred and fifty eight thousand, four hundred and ninety six naira, forty five kobo (₦540,158,496.45), were observed from three (3) economic codes. The amount involved is equivalent to 72.09% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040036	Outdoor	369,000,000.00	65,897,207.07	303,102,792.93
12040142	PFS Registration fees	300,000.00	273,750.00	26,250.00
12040266	Building plant fees	380,000,000.00	142,970,546.48	237,029,453.52
	TOTAL	**749,300,000.00**	**209,141,503.55**	**540,158,496.45**

The above scenario of revenue shortfallswas communicated to the accounting officer for comment, response was received and isbeing.

4.29 KADUNA STATE FOREST MANAGEMENT PROJECT (KSFMP)

4.29.1 *Recurrent Revenue Shortfalls:* Recurrent revenue shortfalls to the tune of eight million, one hundred and twenty six thousand, five hundred naira (₦8,126,500.00), were observed from four (4) economic codes. The amount involved is equivalent to 72.24% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12060032	Sales farm fruits trees seedling	3,000,000.00	110,000.00	2,890,000.00
12060163	Sales of fire wood	750,000.00	170,000.00	580,000.00
	Sales of major forest prod.	7,300,000.00	2,719,500.00	4,[illegible]0,500.00
	Rent on Govt. Shops spare 7 food sellers	200,000.00	124,000.00	[illegible]6,000.00
	TOTAL	**11,250,000.00**	**3,123,500.00**	8,126,500.00

The above scenario of revenue shortfalls was communicated to the accounting officer for comment, to which response is still being awaited.

4.30 NUHU BAMALI POLYTECHNIC, ZARIA.

4.30.1 *Recurrent Revenue Shortfalls:* Recurrent revenue shortfalls to the tune of two hundred and seventy one million, one hundred and ninety thousand, eight hundred and twenty nine naira, eighty one kobo(₦271,190,829.81), were observed from seventeen (17) economic codes. The amount involved is equivalent to 38.56% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040017	Contract Reg. fees	1,102,500.00	740,000.00	362,500.00
12040316	Examination fees	49,612,500.00	21,308,000.00	28,304,500.00
12040570	Games fees	24,806,350.00	10,500,000.00	14,306,350.00
12040569	Library fees	16,537,500.00	10,000,000.00	6,537,500.00
2040819	Other charges (ID Cards & Badges	8,820,000.00	6,000,000.00	2,820,000.00
12040426	Cert. & Transcript fees	10,584,000.00	7,194,663.06	3,389,336.94
12040052	School fees(tuition)	340,032,000.00	270,848,582.90	69,183,417.10
12040041	Science Practical Fees	19,806,250.00	12,500,000.00	7,306,250.00
12040632	Student boarding fees	9,922,500.00	7,024,360.00	2,898,140.00
12040274	Student Reg. fees	33,075,000.00	33,001,502.23	73,497.77
12070130	Hiring Academic Gown	551,250.00	118,162.00	433,088.00
120600029	Summer program fees	55,125,000.00		55,125,000.00
12080013	Health insur. Scheme 3r party	33,075,000.00	19,000,000.00	14,075,000.00
12040686	Student Handbook fees	8,820,000.00	7,300,000.00	1,520,000.00
12040633	Utility Services fees	33,075,000.00	10,000,000.00	23,075,000.00
12070065	Reg. & ICT Service fees	33,075,000.00	7,300,000.00	25,775,000.00
12040318	Sanitary services fees	24,806,250.00	8,800,000.00	16,006,250.00
	TOTAL	702,826,100.00	431,635,270.19	271,190,829.81

The above scenario of revenue shortfalls was communicated to the accounting officer for comment, to which response was received and is being treated.

4.31 KADUNA STATE PUBLIC PROCUREMENT AUTHORITY

4.31.1 *Recurrent Revenue Shortfalls:* Recurrent revenue shortfalls to the tune of two hundred and forty six million, three hundred and ninety threethousand, six hundred and sixty two naira, (₦246,393,662.00), were observed from three (3) economic codes. The amount involved is equivalent to 81.72% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040151	Contract Registration	18,500,000.00	11,158,000.00	7,342,000.00
12040017	Renewal of contractors fees	13,000,000.00		13,000,000.00
12040540	Non-Refundable tender	270,000,000.00	43,948,338.00	226,051,662.00
	TOTAL	301,500,000.00	55,106,338.00	246,393,662.00

The above scenario wascommunicated to the accounting officer for comment, to which response is still being awaited.

4.32 KADUNA STATE UNIVERSITY (KASU)

4.32.1 *Recurrent Revenue Shortfalls:* Recurrent revenue shortfalls to the tune of twelve million, eight hundred and thirty thousand, three hundred and sixty eight naira (₦12,830,368.00), were observed from ten (10) economic codes. The amount involved is equivalent to 10.77% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040040	Medical fees	21,938,400.00	21,247,247.00	691,153.00
12040428	Renewal of contractors fees	5,725,100.00	4,435,971.00	1,289,129.00
12040514	Transcript	8,131,500.00	7,858,842.00	272,658.00
12040625	E-Library	21,100,000.00	20,745,247.00	354,753.00
12040077	Consultancy services fees (CBS [illegible])	3,500,000.00	3,468,000.00	32,000.00
12080004	Hiring of equi./tech. hall	850,000.00	830,000.00	20,000.00
12080019	Rent on University property/land [illegible]	3,800,000.00	3,720,000.00	80,000.00
[illegible]	University Post grad students proc. Fees	16,000,000.00	7,421,050.00	8,578,950.00
12040672	University Remedial study prog. Fees	15,000,000.00	14,309,100.00	690,900.00
12040673	Univ. UTME screening fees	23,000,000.00	22,179,175.00	820,825.00
	TOTAL	**119,045,000.00**	**106,214,632.00**	**12,830,368.00**

4.32.2 ***Recurrent Revenue Surpluses:*** Recurrentrevenue surpluses to the tune of seventy two million, seven hundred and thirty six thousand, four hundred and thirty two naira (₦72,736,432.00), were observed from nineteen (19) economic codes. The amount involved is equivalent to 11.67% over and above the approved estimated revenue collectable as detailed hereunder:-

[illegible]ON. [illegible]DE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	*SURPLUSES* ₦
12[illegible]0017	Reg. fees [illegible]	150,000.00	150,500.00	500.00
[illegible]	Sales of PG [illegible] forms fees	-	1,045,000.00	[illegible].00
1204[illegible]	Science [illegible]	9,338,600.00	11,93[illegible]	[illegible].00
12040052	Tuition fees	110,837,221.00	111,794,087.00	9[illegible].00
12040274	Reg. fees-Fee(PG fees)	360,125,000.00	379,030,905.00	18,905,905.00
12040279	Caution fees(Non refund)	5,725,100.00	7,216,242.00	1,491,142.00
12040316	Examination fees	18,599,650.00	22,087,410.00	3,487,760.00
12040377	Renewal of contractors fees	150,000.00	284,500.00	134,500.00
12040540	Non-refundable tender fees	200,000.00	550,000.00	350,000.00
12040569	Library fees	17,599,650.00	18,770,905.00	1,171,255.00
12040570	Games fees	21,083,600.00	25,731,247.00	4,647,647.00
12040586	Student IT and book	150,000.00	3,403,671.00	3,253,671.00
12040619	ID. Cards & Badges	2,629,550.00	6,729,342.00	4,099,792.00
12040622	Student Reg. fees(Undergrad)	23,568,500.00	32,865,889.00	9,297,389.00
12040623	Remedial/Preliminary fees	40,664,750.00	60,520,350.00	19,855,600.00
12040636	SIWES/Field trip/ITF	5,500,000.00	6,064,721.00	564,721.00
12070130	Hiring of Academic Gowns	2,000,000.00	2,500,000.00	500,000.00
12060013	Rent on Govt.(Univ. Quarters)	6,200,000.00	6,758,000.00	558,000.00
12060013	Rent on shops	350,000.00	370,000.00	20,000.00
	TOTAL	**624,871,621.00**	**697,808,053.00**	**72,936,432.00**

The above scenarios were communicated to the accounting officer for comments, responses are still being awaited.

4.33 MINISTRY OF EDUCATION, SCIENCE & TECHNOLOGY, KADUNA.

4.33.1 Recurrent Revenue Shortfalls: Recurrent Revenue Shortfalls to the tune of two hundred and sixty eight million, six hundred and thirty four thousand, two hundred and eighty five naira, (₦268,634,285.00), were observed from fourteen (14) economic codes. The amount involved is equivalent to 59.13% of the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12020463	Feeding fees	51,660,000.00	43,497,100.00	8,162,900.00
12040569	Library fees	37,780,500.00	17,060,382.00	20,720,118.00
12020481	C.A	37,780,500.00	17,216,432.00	20,564,068.00
1202140	Medical fess	37,780,500.00	16,743,382.00	21,037,118.00
12020498	Games fees	12,593,500.00	11,108,450.00	1,485,050.00
12002603	ID Cards & Badges	12,593,500.00	3,462,900.00	9,130,600.00
12020476	Clubs & Societies fees	6,296,750.00	2,725,280.00	3,571,470.00
2150010	File Jacket fees	12,593,500.00	3,420,300.00	9,173,200.00
12150009	Hoes, cutlasses & brooms	12,593,500.00	3,710,650.00	8,882,850.00
12040832	Maintenance	37,780,500.00	15,922,232.00	21,858,268.00
12040633	Utility	18,890,250.00	9,006,466.00	9,883,784.00
12027497	Stamp Duty fees	18,890,250.00	7,272,966.00	11,617,284.00
12021369	Practical Materials fees	56,670,750.00	25,513,290.00	31,157,460.00
12020452	Exam(ERC)	100,387,500.00	8,997,385.00	91,390,115.00
	TOTAL	454,291,500.00	185,657,215.00	268,634,285.00

4.33.2 ***Recurrent Revenue Surplus:*** Recurrent revenue surplus to the tune of fifty seven thousandnaira, (₦57,000.00), was observed from one (1) economic code. No provision for the estimated collection as detailed below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
1202603	Badges fees		57,000.00	57,000.00
	TOTAL	:	57,000.00	57,000.00

The two (2) scenarios of revenue shortfalls and surplus were communicated to the accounting officer for comments to which responses are still being awaited.

4.34 COLLEGE OF NURSING, KAFANCHAN, KADUNA STATE

4.34.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of five million, one hundred and ninety thousand, seven hundred and thirty six naira (₦5,190,736.00), were observed from seven (7) economic codes. The amount involved is equivalent to 20.15% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040041	Science practical fees	543,255.00	517,750.00	25,505.00
12040052	School fees(Tuition)	23,465,422.00	18,740,525.00	4,724,897.00
12040570	Games fees	568,085.00	491,750.00	76,335.00
12040619	I D Cards & Badges fees	485,916.00	465,000.00	20,916.00
12040631	Testimonial fees	254,618.00	171,000.00	83,618.00
12090005	Rent on Govt. shops	275,500.00	115,000.00	160,500.00
12070006	Hiring of Conference hall	168,965.00	70,000.00	98,965.00
	TOTAL	25,761,761.00	20,571,025.00	5,190,736.00

4.34.2 ***Recurrent Revenue Surpluses:*** Recurrent revenue surpluses to the tune of three million, two hundred and thirty eight thousand, nine hundredand sixty eight naira, (₦3,238,968.00), were observed from eight (8) economic codes. The amount involved is equivalent to 74.91% over and above the approved estimated revenue collectable as detailed below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
12040279	Caution fees	324,431.00	490,750.00	166,319.00
12040316	Examination fees	1,085,236 00	1,689,650.00	604,414.00
12040424	Hostel fees	456,850.00	1,492,000 00	1,035,150.00
12040426	Result verification fees	276,322.00	500,250.00	223,928 00
12040522	Matriculation fees	367,500.00	421,450.00	53,950.00
12040569	Library fees	324,548.00	491,750.00	167,202.00
12040632	Student reg. fees	464,475.00	894,200.00	429,725.00
12040630	Uniform fees	1,024,520 00	1,582,800.00	558,280.00
	TOTAL	4,323,882.00	7,562,850.00	3,238,968.00

The two (2) scenarios of revenue shortfalls and surpluses were communicated the accounting officer for comments to which responses were received and are being treated.

4. 35 SHEHU IDRIS HEALTH, SCIENCE AND TECHNOLOGY, MAKARFI, KADUNA STATE.

4.35.1*Recurrent Revenue Shortfalls:* Recurrentrevenue shortfalls to the tune of two hundred million. two hundred and seventy four thousand. two hundred and seventy eight naira (₦200,274,278.00). were observed from four (4) economic codes. The amount involved is equivalent to 100% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040620	External Examination fees	42,653,100.00	-	42,653,100.00
12040171	Indexing fees	22,870,050.00	-	22,870,050.00
120104085	Licensing fees	2,520,000.00	-	2,520,000.00
120400022	Subtotal for fines & fees	132,231,128.40	-	132,231,128.40
	TOTAL	200,274,278.40	-	200,274,278.40

4.35.2 *Recurrent Revenue Surpluses:* Recurrent revenue surpluses to the tune of twenty two million, eight hundred thousand, five hundred and eighty six naira (₦22,800,586.00), were observed from twenty one (21) economic codes. The amount involved is equivalent to 11.51 % over and above the approved estimated revenue collectable as detailed here under:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040618	Admission letter fees	1,298,850.00	1,698,850 00	400,000.00
12040424	Students Boarding fees	14,906,850.00	15,754,500 00	847,650 00
12040621	Club and Societies	5,427,450.00	5,577,450 00	150,000.00
12104028	Consultancy services fees	5,194,350 00	6,080,900.00	886,550 00
12040316	Internal Examination fees	8,141,700 00	8,436,800.00	295,100 00
13040570	Games fees	5,427,450 00	6,425,000.00	997,550 00
12040619	Identity cards/Badges	1,947,750 00	2,390,600.00	442,850 00
12040582	Library fees	5,427,450 00	6,123,550.00	696,100.00
12104086	Log Book fees	2,830,800.00	4,137,200 00	1,306,400.00
12040522	Matriculation	2,831,228.40	2,862,520 00	31,291.60
121040107	Practical Procedure Booklet	2,580,900 00	4,222,700.00	1,641,800 00
12040426	Result verification fees	10,387,650 00	11,192,550 00	804,900.00
12040515	Statement of results fees	648,900 00	659,900 00	11,000.00
12040622	Students Registration fees	5,427,450.00	6,793,350 00	1,365,900.00
12040586	Training booklet	5,427,450 00	6,017,200 00	589,750.00
12040630	Uniform fees	10,712,100.00	11,417,200 00	705,100.00
12040052	School fees/Tuition	87,916,500 00	92,655,545 00	4,739,045.00
12040031	Medical laboratory services	5,427,450.00	6,468,250 00	1,040,800 00
12040030	National Health Insurance scheme	10,854,900 00	12,899,700 00	2,044,800 00
12040019	Standing order Booklet	204,750 00	2,639,750.00	2,435,000 00
12040020	College Practical Areas	5,000,000 00	6,369,000.00	[illegible]
	TOTAL	**198,021,928.40**	**220,822,515.00**	**22,800,586.60**

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

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

4.36.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of two million, six thousand naira, (₦2,006,000.00), were observed from twenty six (6) economic codes. The amount involved is equivalent to 72.81% of the approved estimated revenue collectable as detailed hereunder:

ECON CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040124	Admission letter	250,000.00	167,000.00	83,000.00
12080115	Shop spaces	500,000.00		500,000.00
12070007	Cyber café fees	800,000.00		800,000.00
12090085	Leasing Rent on Govt. Property	350,000.00		350,000.00
12070104	Environmental Health Services	315,000.00	126,000.00	189,000.00
12010027	Tenders fees	540,000.00	456,000.00	84,000.00
	TOTAL	**2,755,000.00**	**749,000.00**	**2,006,000.00**

4.36.2 ***Recurrent Revenue Surpluses:*** Recurrent revenue surpluses to the tune of ten million, eight hundred and seventy ninethousand naira, (₦10,879,000.00), were observed from seventeen (17) economic codes. The amount involved is equivalent to 54.12% over and above the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040621	Students Boarding fees	3,500,000.00	4,785,000.00	1,285,000 00
12040570	Games fees	320,000.00	388,000.00	68,000.00
1204619	Internal Exams	320,000.00	388,000.00	68,000.00
12040176	ID cards and Badges	275,000.00	760,000 00	485,000.00
12040586	Library fees	315,000.00	582,000 00	267,000.00
12040522	Log book fees	500,000.00	760,000 00	260,000 00
12060175	Matriculation fees	300,000 00	456,000 00	156,000.00
12060174	Student reg. fees	250,000 00	456,000.00	206,000.00
12040582	School fees (tuition)	10,825,000.00	17,460,000.00	6,635,000.00
12040653	Medical lab service fees	525,000.00	970,000.00	445,000.00
12040206	Rural Experience fees	750,000.00	1,164,000.00	414,000 00
12060117	Record of practical Experience & Clinical	315,000 00	582,000.00	267,000.00
12040651	Student Handbook	315,000 00	582,000.00	267,000 00
12080019	Urban Experience	385,000 00	1,064,000.00	679,000 00
12090005	Leasing/Rent of Govt. Property	350,000 00	-	350,000 00
1209004	Environmental Health Services	315,000 00	126,000.00	189,000.00
12040027	Fenders fees	540,000.00	456,000 00	84,000 00
	TOTAL	**20,100,000.00**	**30,979,000.00**	**10,879,000.00**

The above scenarios were communicated to the accounting officer for comments, to which responses are still being awaited.

4.37 KADUNA STATE TRAFIC ENVIRONMENTAL LAW ENFORCEMENT AUTHORITY, (KASTELEA)

4.37.1 ***Recurrent Revenue Shortfalls:*** Recurrentrevenue shortfalls to the tune of three hundred and ninety seven million, eight hundred and twenty three thousand, eight hundred naira (₦397,823,800.00), were observed from four (4) economic codes. The amount involved is equivalent to 66.17% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12050003	Penalties (General)	300,000,000.00	101,598,850.00	198,401,150.00
12050009	Contravention offences	140,000,000.00	61,071,710.00	78,928,290.00
12050025	Penalties on Heavy Duty	160,000,000.00	40,705,640.00	119,294,360.00
1209005	Leasing rental of Govt. prop	1,200,000.00	-	1,200,000.00
	TOTAL	**601,200,000.00**	**203,376,200.00**	**397,823,800.00**

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

4.38 MINISTRY OF YOUTH, SPORTS & CULTURE

4.38.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of thirteen million, three hundred and twenty four thousand, thirty four naira, (₦13,324,034.00), were observed from five (5) economic codes. The amount involved is equivalent to 55.93% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12070080	Hiring of Halls fees	3,102,690.00	1,085,371.00	2,017,319.00
1207009	Hiring of facilities fees	18,882,890.00	8,845,000.00	10,037,890 00
12040401	Registration of Artist	250,000.00	-	250,000.00
12070089	Culture Troup/Bazzohe)	952,875.00	241,300.00	711,575.00
12070008	Hall hire	635,250.00	328,000.00	307,250.00
	TOTAL	**23,823,705.00**	**10,499,671.00**	**13,324,034.00**

4.38.2 ***Recurrent Revenue Surpluses:*** Recurrentrevenue surpluses to the tune of one million, fifty two thousand naira (₦1,052,000.00), were observed from two (2) economic codes. The amount involved is equivalent to 60.49% over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
12040183	Registration of Associations	1,131,375.00	2,011,375.00	880,000 00
12070051	Stadium charges	607,754.00	779,754.00	172,000 00
	TOTAL	**1,739,129.00**	**2,791,129.00**	**1,052,000.00**

The two (2) scenarios were communicated to the accounting officer for comments, to which responses are still being awaited.

4.39 KADUNA STATE MARKET DEVELOPMENT & MANAGEMENT COMPANY LTD

4.39.1 *Recurrent Revenue Shortfalls:* Recurrent revenue shortfalls to the tune of thirty seven million, four hundred and forty seven thousand, four hundred and eighteen naira, eleven kobo(₦37,447,418.11), were observed from eleven(11) economic codes. The amount involved is equivalent to 21.56% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
ECON. CODE	DESCRIPTION	ESTIMATE COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12070131	Toilet earnings	1,020,000.00	457,500.00	562,500.00
12080021	Cold room	251,350.00	155,350.00	96,000.00
12080016	Shed/open space rents	6,375,024.00	3,059,183.00	3,315,841.00
12090006	Parking lots	13,166,575.00	3,032,274.58	10,134,300.42
12090007	Other rent	8,467,656.00	4,256,000.00	4,211,656.00
12040045	Title transfer fees	300,000.00	230,000.00	70,000.00
12010026	Surcharges	50,000.00		50,000.00
12060006	Sales of forms	1,000,000.00	440,000.00	560,000.00
12060168	Advert right sales	5,000,000.00	2,751,200.00	2,248,800.00
12110002	Interest & Dividend	50,000.00		50,000.00
12040439	Service charge fees	138,020,000.00	121,871,679.31	16,148,320.69
	TOTAL	**173,700,605.00**	**136,253,186.89**	**37,447,418.11**

4.39.2*Recurrent Revenue Surpluses:* Recurrent revenue surpluses to the tune of eleven million, four hundred and forty thousand, nine hundred and nineteen naira, forty eight kobo(₦11,440,919.48), were observed from two (2) economic codes. The amount involved is equivalent to 10.92% over and above the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12080013	Shops rent	104,522,588.76	115,961,508.24	11,438,919.48
12010020	Levies & taxes	230,000.00	232,000.00	2,000.00
	TOTAL	104,752,588.76	116,193,508.24	11,440,919.48

The above scenarios were communicated to the accounting officer for comments, to which responses are still being awaited.

4.40BARAU DIKKO TEACHING HOSPITAL, KADUNA

4.40.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of fifty five million, seven hundred and fifty four thousand, seven hundred and ninety three naira, fifty four kobo (₦55,754,793.54), were observed from eight (8) economic codes. The amount involved is equivalent to 34.53% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040131	Dental charges	1,002,540.00	772,600.00	229,940.00
12040410	Drugs and consumable	130,729,827.60	84,422,632.33	46,307,195.27
12040579	Theater and service fees	10,024,652.00	9,856,497.97	168,154.03
12040317	Mortuary/stores fees	1,964,600.00	1,174,500.00	790,100.00
12040496	Physio /phototherapy	4,723,400.00	2,784,300.00	1,939,100.00
12040607	Dialysis	3,663,000.00	3,548,250.00	114,750.00
12040495	NHIS	7,951,704.57	2,032,630.33	5,919,074.24
12040440	Eye clinic fees	1,413,280.00	1,126,800.00	286,480.00
	TOTAL	**161,473,004.17**	**105,718,210.63**	**55,754,793.54**

4.40.2 ***Recurrent Revenue Surpluses:*** Recurrent revenue surpluses to the tune of thirty eight million, four hundred and forty six thousand, five hundred and thirty eight naira, two kobo(₦38,446,538.02), were observed from six (6) economic codes. The amount involved is equivalent to 63.14% over and above the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040043	Death /birth notification	264,440.00	376,500.00	112,060.00
12060171	Outpatient cards sales	3,935,580.00	7,878,250.00	3,942,670.00
12060172	In-patient cards sales	4,392,520.00	8,212,700.00	3,820,180.00
12050041	Medical lab services	44,865,810.00	72,807,238.02	27,941,428.02
12040410	X-ray services fees	7,341,400.00	9,545,700.00	2,204,300.00
12040497	Ear, nose and trout	94,600.00	520,500.00	425,900.00
	TOTAL	**60,894,350.00**	**99,340,888.02**	**38,446,538.02**

The above scenarios were communicated to the accounting officer for comments, to which responses are still being awaited.

4.41 CAPITAL SCHOOL, KADUNA

4.41.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of eighteen million, six hundred and seventy three thousand, four hundred and ten naira, (₦18,673,410.00), were observed from eleven (11) economic codes. The amount involved is equivalent to 33.92% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT FALLS
		₦	₦	₦
12020508	Exams fees	1,674,000.00	919,750.00	754,250.00
12020517	Games fees	744,000.00	384,400.00	359,600.00
12040545	Medical fees	744,000.00	384,400.00	359,600.00
12040478	Club/Societies fees	558,000.00	288,300.00	269,700.00
12040593	Science Practical fees	3,406,500.00	2,151,300.00	1,255,200.00
12040614	Tuition fees	43,777,500.00	29,914,700.00	13,862,800.00
12040599	Stamp Duty	558,000.00	303,550.00	254,450.00
12040921	Rent on Govt. property(shops)	150,000.00	49,390.00	100,610.00
12040603	Registration fees(General)	744,000.00	384,400.00	359,600.00
12020457	Prospectus	955,000.00	217,000.00	738,000.00
12020529	Caution fees	744,000.00	384,400.00	359,600.00
	TOTAL	54,055,000.00	35,381,590.00	18,673,410.00

The above scenario was communicated to the accounting officer for comment, to which response is still being awaited.

4.42 BAREWA COLLEGE, ZARIA

4.42.1 ***Recurrent Revenue Shortfalls:*** Recurrentrevenue shortfalls to the tune of seven million, five hundred and twenty two thousand, one hundred and fifty naira, (₦7,522,150.00), were observed from nine (9) economic codes. The amount involved is equivalent to 34.44% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12020469	Boarding fees	19,566,000.00	13,174,000.00	6,692,000.00
12020484	Continuous Assessment fees	283,800 00	188,100.00	95,700.00
12020521	ID Card & Badges	129,600.00	65,900.00	63,700.00
12020541	Maintenance fees	283,800.00	121,000.00	162,800.00
12020545	Medication fees	283,800.00	187,900.00	95,900.00
12020593	Science practical fees	425,700.00	282,100.00	143,600.00
12020614	Stamp Duty fees	141,900.00	94,050.00	47,850.00
12020569	Library fees	283,800.00	188,000.00	95,800.00
12020633	Utility fees	141,900.00	17,100.00	124,800.00
	TOTAL	**21,840,300.00**	**14,318,150.00**	**7,522,150.00**

4.42.2 ***Recurrent Revenue Surpluses:*** Recurrentrevenue surpluses to the tune of one hundred and fortythousand, five hundred and fifty naira (₦140,550.00), were observed from four (4) economic codes. The amount involved is equivalent to 66.33% over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION	ACTUAL COLLECTION	SURPLUSES
		₦	₦	₦
12020478	Club/Societies fees	47,300.00	94,050.00	46,750.00
12020517	Games fees	94,600.00	188,000.00	93,400.00
21250010	File Jacket fees	35,000.00	35,100.00	100.00
12150009	Hoe, Cutlasses & Brooms	35,000.00	35,300.00	300.00
	TOTAL	211,900.00	352,450.00	140,550.00

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

4.43 ALHUDA-HUDA COLLEGE, ZARIA

4.43.1 ***Recurrent Revenue Shortfalls:*** Recurrentrevenue shortfalls to the tune of two million, two hundred and eightyfive thousand, two hundred naira. (₦2.285.200.00), were observed from ten (10) economic codes. The amount involved is equivalent to 41.29% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
[illegible]	Boarding fees	2,793,000.00	1,925,000.00	868,000.00
12020498	Games fees	322,500.00	181,100.00	141,400.00
12021402	Medical fees	322,500.00	181,100.00	141,400.00
12020481	Continuous Assessment fees	322,500.00	181,100.00	141,400.00
12021369	Science practical fees	322,500.00	77,000.00	245,500.00
12025667	Maintenance fees	183,750.00	272,400.00	211,350.00
12040569	Library fees	322,500.00	181,100.00	141,400.00
12020503	ID Card & Badges	322,500.00	77,000.00	245,500.00
12040530	Utility fees	161,250.00	82,050.00	79,200.00
12020058	Stamp Duty	161,250.00	91,200.00	70,050.00
	TOTAL	**5,534,250.00**	**3,249,050.00**	**2,285,200.00**

4.43.2 ***Recurrent Revenue Surpluses:*** Recurrentrevenue surpluses to the tune of one hundred and one thousand, four hundred and fifty naira (₦101,450.00), were observed from three (3) economic codes. The amount involved is equivalent to 101.25% over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12050476	Club/Societies fees	33,400.00	47,650.00	14,250.00
12150010	File Jacket fees	33,400.00	77,000.00	43,600.00
12150009	Hoe, Cutlasses & Broom	33,400.00	77,000.00	43,600.00
	TOTAL	**100,200.00**	**201,650.00**	**101,450.00**

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

4.44 SARDAUNA MEMORIAL COLLEGE (SMC), KADUNA

4.44.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of five hundred and sixty fourthousand, two hundred naira. (₦564,200.00), were observed from seven (7) economic codes. The amount involved is equivalent to 57.85% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION	ACTUAL COLLECTION	SHORT FALLS
		₦	₦	₦
12040010	Medical fees	167,400.00	80,600.00	86,800.00
12040604	Continuous Assessment fees	167,400.00	80,600.00	86,800.00
12040041	Science Practical fees	251,100.00	120,900.00	130,200.00
12040622	Maintenance fees	167,400.00	80,600.00	86,800.00
12040539	Library fees	167,400.00	80,600.00	86,800.00
12040693	Utility fees	83,700.00	40,300.00	43,400.00
12040058	Stamp Duty fees	83,700.00	40,300.00	43,400.00
	TOTAL	1,088,100.00	523,900.00	564,200.00

4.44.2 ***Recurrent Revenue Surpluses:*** Recurrentrevenue surpluses to the tune of one hundred and seventy seven thousand, one hundred and thirty naira (₦177,130.00), were observed from five (5) economic codes. The amount involved is equivalent to 21.11% over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION	ACTUAL COLLECTION	SURPLUSES
		₦	₦	₦
12040570	Games/sport fees	25,000.00	30,300.00	5,300.00
12040621	Club/Societies fees	12,500.00	15,150.00	2,650.00
12040619	ID Cards & Badges	25,000.00	30,200.00	5,200.00
12040633	File Jacket fees	25,000.00	30,300.00	5,300.00
12040566	Hoes, Cutlasses& Brooms fees	25,000.00	30,300.00	5,300.00
	TOTAL	**112,500.00**	**136,250.00**	**23,750.00**

The two (2) scenarios were communicated to the accounting officer for comments, to which responses are still being awaited.

4.45 GOVERNMENT COLLEGE, KADUNA (GCK)

4.45.1 ***Recurrent Revenue Shortfalls:*** RecurrentRevenue shortfalls to the tune of two million, four hundred and ninety six thousand, nine hundred and fifty two naira (₦2,496,952.00), were observed from nine (9) economic codes. The amount involved is equivalent to 59.83% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12020463	Boarding /Hostels fees	3,207,225.00	1,988,575.00	1,218,650.00
12020498	Games/Sport fees	305,621.00	67,580.00	238,041.00
12040040	Medical fees	305,625.00	116,680.00	188,945.00
12020481	Continuous Asses. Fees	305,625.00	116,680.00	188,945.00
12040632	Maintenance fees	150,418.00	67,580.00	82,838.00
12040569	Library fees	300,880.00	116,680.00	184,200.00
12150010	Hoes, Cutlasses & Brooms fees	300,880.00	102,930.00	197,950.00
12150009	Utility	305,494.00	177,200.00	128,294.00
12150009	Utility	150,419.00	81,330.00	69,089.00
	TOTAL	**5,332,187.00**	**2,835,235.00**	**2,496,952.00**

4.45.2 ***Recurrent Revenue Surpluses:*** Recurrentrevenue surpluses to the tune of fifty seven thousand, eighty four naira (₦57,084.00), were observed from four (4) economic codes. The amount involved is equivalent to 18.68% over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION	ACTUAL COLLECTION	SURPLUSES
		₦	₦	₦
12020603	Examination fees	-	900.00	900.00
12040619	ID Cards and Badges	94,813.00	117,130.00	22,317.00
12020369	Science practical fees	159,080.00	177,130.00	18,050.00
12150010	File Jacket fees	51,763.00	67,580.00	15,817.00
	TOTAL	**305,656.00**	**362,740.00**	**57,084.00**

The two (2) scenarios were communicated to the accounting officer for comments, to which responses are still being awaited.

4.46 GOVERNMENT COLLEGE, KAGORO

4.46.1 ***Recurrent Revenue Shortfalls:*** RecurrentRevenue shortfalls to the tune of three million, eighty three thousand, two hundred and fifty naira (₦3,083,250.00), were observed from thirteen (13) economic codes. The amount involved is equivalent to 59.83% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORTFALLS ₦
12040632	Maintenance fees	130,000.00	90,500.00	39,500.00
12040604	Continuous Assessment Fees	130,000.00	90,500.00	39,500.00
12040041	Science practical fees	195,000.00	135,750.00	59,250.00
12040633	Utility fees	65,000.00	45,250.00	19,750.00
12040589	Library fees	130,000.00	90,500.00	39,500.00
12040532	Students Boarding fees	9,100,000.00	6,342,000.00	2,758,000.00
12040570	Games fees	65,000.00	45,250.00	19,750.00
12040589	Library fees	130,000.00	90,500.00	39,500.00
12040621	Clubs & Societies	65,000.00	45,250.00	19,750.00
12040058	Stamp Duty fees	65,000.00	45,350.00	19,650.00
12040619	ID Cards & Badges	20,000.00	10,500.00	9,500.00
12040663	File Jacket Fees	20,000.00	10,400.00	9,600.00
12040566	Hoe, Cutlasses & Brooms	20,000.00	10,000.00	10,000.00
	TOTAL	**10,135,000.00**	**7,051,750.00**	**3,083,250.00**

The scenario was communicated to the accounting officer for comment, to which response is still being awaited.

4.47. QUEEN AMINA COLLGE, KADUNA(QACK)

4.47.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of two million, six hundred and ninety thousand naira. (₦2,690,000.00). were observed from twelve (12) economic codes. The amount involved is equivalent to 11.17% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12010552	Boarding /Hostels fees	21,945,000.00	20,258,000.00	1,687,000.00
12040520	Games/Sport fees	26,900.00	10,100.00	16,800.00
12040040	Medical fees	313,500.00	184,100.00	129,400.00
12040604	Continuous Asses. Fees	313,500.00	184,100.00	129,400.00
12040621	Clubs and Society	13,450.00	5,050.00	8,400.00
12040041	ID Cards and Badges	470,250.00	115,100.00	355,150.00
12040632	Science practical fees	313,500.00	241,150.00	72,350.00
12040559	Maintenance fees	313,500.00	184,100.00	129,100.00
12040633	File Jacket fees	26,900.00	10,100.00	16,800.00
12040596	Hoes, Cutlasses & Brooms fees	26,900.00	10,100.00	16,800.00
12040631	Utility	156,750.00	92,050.00	64,700.00
12040059	Stamp duty	156,750.00	92,950.00	[illegible]
	TOTAL	**24,076,900.00**	**21,386,900.00**	**2,690,000.00**

4- 47.2 *Recurrent Revenue Surpluses:* Recurrentrevenue surpluses to the tune of eighty seven thousand, two hundred naira (₦87,200.00), were observed from two (2) economic codes. The amount involved is equivalent to 3.24% over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
[illegible]	Examinations fees	26,900.00	113,900.00	87,000.00
[illegible]	Library fees	-	200.00	200.00
	TOTAL	**26,900.00**	**114,100.00**	**87,200.00**

The two (2) scenarios were communicated to the accounting officer for comments, to which responses arestill being awaited.

4.48. GOVERNMENT SECONDARY SCHOOL, FADAN KAJE

4.48.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of one million, nine hundred and sixty eight thousand, two hundred naira, (₦1,968,200.00), were observed from eleven (11) economic codes. The amount involved is equivalent to 33.55% of the approved estimated revenue collectable as detailed hereunder

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040532	Boarding fees	5,250,000.00	3,493,000.00	1,757,000.00
12040540	Medical fees	75,000.00	41,650.00	33,350.00
12040501	Continuous Assessment fees	75,000.00	48,800.00	26,200.00
12040523	Badges fees	37,500.00	30,900.00	6,600.00
12040219	Clubs and Societies fees	75,000.00	47,500.00	27,500.00
12040541	Science practical fees	112,500.00	71,800.00	40,700.00
12040542	Maintenance fees	75,000.00	61,150.00	13,850.00
12040535	Stamp duty	37,500.00	19,200.00	18,300.00
12040506	Hoes, Cutlasses & Brooms fees	15,000.00	14,700.00	300.00
12040521	Library fees	75,000.00	35,700.00	39,300.00
12040533	Utility fees	37,500.00	32,400.00	5,100.00
	TOTAL	**5,865,000.00**	**3,696,900.00**	**1,968,200.00**

4- 48.2 *Recurrent Revenue Surplus:* Recurrentrevenue surplus to the tune of ten thousand naira. (₦10.000.00). was observed from one (1) economic code. The amount involved is equivalent to 100% over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
12040619	ID Cards & Badges	10.000.00	20.000.00	10.000.00
	TOTAL	**10,000.00**	**20,000.00**	**10,000.00**

The two (2) scenarios were communicated to the accounting officer for comments, to which responses are still being awaited.

4.49RIMI COLLEGE, KADUNA

4.49.1 *Recurrent Revenue Shortfalls:* *Recurrent* revenue shortfalls to the tune of nine hundred and sixty two thousand, six hundred and fifty naira,(₦962,650.00), were observed from nine (9) economic codes. The amount involved is equivalent to 67.75% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
[illegible]102	Medical fees	204,000.00	88,800.00	115,200.00
[illegible]172	Clubs & Societies fees	27,000.00	13,400.00	13,600.00
12[illegible]003	ID Cards and Badges fees	204,000.00	24,550.00	179,450.00
[illegible]0021	Sports Co-curricular fees	204,000.00	128,250.00	75,750.00
12029907	Maintenance fees	306,000.00	91,000.00	215,000.00
120[illegible]03	Badge [illegible]	204,000.00	28,350.00	[illegible]
120[illegible]	[illegible]	102,000.00	21,700.00	[illegible]
12010660	Hoe, Cutlasses & Broom	68,000.00	17,800.00	50,200.00
12010633	Lodge	102,000.00	44,500.00	57,500.00
	TOTAL	**1,421,000.00**	**458,350.00**	**962,650.00**

4-49.2 Recurrent Revenue Surpluses: Recurrentrevenue surpluses to the tune of one hundred and twelve thousand, three hundred and fifty naira,(₦112,350.00), were observed from three (3) economic codes. The amount involved is equivalent to 166.44% over and above the approved estimated revenue collectable as shown below:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12020105	Games fees	13,500.00	51,400.00	37,900.00
12010909	Library fees	27,000.00	83,950.00	56,950.00
12010088	Sanitary fees	27,000.00	44,500.00	17,500.00
	TOTAL	**67,500.00**	**179,850.00**	**112,350.00**

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

4.50 GOVERNMENT GIRLS COLLEGE, ZONKWA

4.50.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of seven million, four hundred and nineteen thousand, eight hundred naira.(₦7,419,800.00), were observed from thirteen (13) economic codes. The amount involved is equivalent to 65.71% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
1204526	Boarding fees	10,122,000.00	3,542,800.00	6,579,200.00
12040570	Games fees	144,600.00	50,600.00	94,000.00
1240604	Medical fees	144,000.00	50,600.00	93,400.00
12040614	Clubs and Societies	72,300.00	25,300.00	47,000.00
12040619	ID cards fees	48,200.00	-	48,200.00
	Badge fees	48,200.00	-	48,200.00
12040642	Science Practical fees	216,900.00	75,900.00	141,000.00
12040632	Maintenance fees	144,600.00	50,600.00	94,000.00
12040613	Stamp Duty	72,300.00	25,300.00	47,000.00
12150010	Files Jackets	48,200.00		48,200.00
12150010	Library fees	144,600.00	50,600.00	94,000.00
12150009	Hoe, Cutlasses & Brooms	13,300.00	-	13,300.00
12040633	Utility fees	72,300.00	-	72,300.00
	TOTAL	**11,291,500.00**	**3,871,700.00**	**7,419,800.00**

4.50.2 ***Recurrent Revenue Surplus:*** Recurrentrevenue surplus to the tune of two thousand, four hundred naira, (₦2,400.00), was observed from one (1) economic code. The amount involved is equivalent to 5.00% over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
1246527	Continuous Assessment	48,200.00	50,600.00	2,400.00
	TOTAL	48,200.00	50,600.00	2,400.00

The two (2) scenarios of revenue shortfalls and surplus were communicated to the accounting officer for comments, to which responses are still being awaited.

4.51 GOVERNMENT SCIENCE SECONDARY SCHOOL, KUFENA

4.51.1 *Recurrent Revenue Shortfalls:* *Recurrent* revenue shortfalls to the tune of three million, seven hundred and sixty two thousand, eightynaira, five kobo(₦3,762,080.05), were observed from eleven (11) economic codes. The amount involved is equivalent to 32.24% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040632	Maintenance fees	139,545.00	103,300.00	36,245.00
12040041	Practical fees	209,317.00	153,450.00	55,867.00
12040633	Utility fees	69,772.00	50,000.00	19,772.00
12040567	Library fees	139,545.00	102,300.00	37,245.00
12040532	Boarding fees	9,768,150.00	6,348,900.00	3,419,250.00
12040570	Games fees	209,317.05	151,150.00	58,167.05
12040040	Medical fees	139,545.00	102,700.00	36,845.00
12040041	Continuous Assessment fees	139,545.00	102,300.00	37,245.00
12040621	Clubs and Societies	69,772.00	50,300.00	19,472.00
12040619	ID Cards and Badges	69,772.00	39,000.00	30,772.00
12040643	File Jacket fees	32,200.00	21,000.00	11,200.00
	TOTAL	**10,986,480.05**	**7,224,400.00**	**3,762,080.05**

4.51.2 ***Recurrent Revenue Surpluses:*** Recurrentrevenue surpluses to the tune of forty six thousand, three hundred and forty two naira, ninety five kobo (₦46,342.95), were observed from two (2) economic codes. The amount involved is equivalent to 125.57% over and above the approved estimated revenue collectable as shown below:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040058	Stamp Duty fees	16,905.00	41,250.00	24,345.00
12050001	Hoes, Cutlasses & Broom fees	20,002.05	42,000.00	21,997.95
	TOTAL	**36,907.05**	**83,250.00**	46,342.95

The two (2) scenarios of revenue shortfalls and surpluses were communicated to the accounting officer for comments, to which responses are still being awaited.

4.52 GOVERNMENT GIRLS SCIENCE SECONDARY SCHOOL, SOBA.

4.52.1 ***Recurrent Revenue Shortfalls:*** Recurrent revenue shortfalls to the tune of five million, thirty four thousand naira (₦5,034,000.00), were observed from ten (10) economic codes. The amount involved is equivalent to 33.53% of the approved estimated revenue collectable as detailed hereunder:

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040304	Medical fees	195,000.00	107,000.00	88,000.00
12051055	Laboratory fees	292,500.00	107,000.00	185,500.00
12040532	Boarding fees	13,650,000.00	9,401,000.00	4,249,000.00
12040567	Library fees	195,000.00	107,000.00	88,000.00
12040041	Continuous Assessment fees	195,000.00	107,000.00	88,000.00
12040619	ID Cards & Badges	65,000.00	11,000.00	54,000.00
12150009	Hoe, Cutlass & Brooms fees	65,000.00	17,000.00	48,000.00
12040632	Maintenance fees	195,000.00	107,000.00	88,000.00
12040058	Stamp Duty fees	97,500.00		97,500.00
12150010	File Jacket fees	65,000.00	17,000.00	48,000.00
	TOTAL	**15,015,000.00**	**9,981,000.00**	**5,034,000.00**

4.52.2 ***Recurrent Revenue Surpluses:*** Recurrent revenue surpluses to the tune of seven two thousand, five hundred naira (₦72,500.00), were observed from three (3) economic codes. The amount involved is equivalent to 37.18% over and above the approved estimated revenue collectable as shown hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
12040570	Games fees	65,000.00	107,000.00	42,000.00
12040681	Clubs & Societies fees	32,500.00	53,500.00	21,000.00
12040011	Utility fees	97,500.00	107,000.00	9,500.00
	TOTAL	**195,000.00**	**267,500.00**	**72,500.00**

The two (2) scenarios of revenue shortfalls and surpluses were communicated to the accounting officer for comments, responses are still being awaited.

4.53 GOVERNMENT GIRLS SECONDARY SCHOOL, KWOI.

4.53.1 *Recurrent Revenue Shortfalls:* Recurrent revenue shortfalls to the tune of five million, eight hundred and thirteen thousand, two hundred and fifty naira (₦5,813,250.00), were observed from ten (10) economic codes. The amount involved is equivalent to 23.81% of the approved estimated revenue collectable as detailed hereunder:-

[illegible]	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
[illegible]	Medi[illegible]	315,000.00	172,700.00	142,300.00
[illegible]	[illegible] fees	315,000.00	172,700.00	142,[illegible]
[illegible]	[illegible]	157,500.00	86,350.[illegible]	[illegible]
120[illegible]	[illegible]	22,051,000.00	17,304,000.00	[illegible]
[illegible]	Library fees	315,000.00	172,700.00	142,300.00
[illegible]	Games fees	157,000.00	86,350.00	70,650.00
[illegible]	Continuous Assessment fees	315,000.00	172,700.00	142,300.00
[illegible]	Clubs and Societies fees	315,000.00	172,700.00	142,300.00
[illegible]	Maintenance fees	315,000.00	172,700.00	142,300.00
[illegible]	Utility fees	157,000.00	86,350.00	70,650.00
	TOTAL	**24,412,500.00**	**18,599,250.00**	**5,813,250.00**

4.53.2 ***Recurrent Revenue Surplus:*** Recurrent revenue surplus to the tune of fifty four thousand. naira (₦54.000.00). was observed from one (1) economic code. No provision for the estimated collections as shown hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
[illegible]	Hoe, Cutlasses & Brooms fees	-	54,000.00	(54,000.00)
	TOTAL	-	**54,000.00**	**(54,000.00)**

The two (2) scenarios of revenue shortfalls and surplus were communicated to the accounting officer for comments. responses were received and arebeing treated.

4.54 GOVERNMENT SCIENCE SECONDARY SCHOOL, IKARA

4.54.1 *Recurrent Revenue Shortfalls:* Recurrent revenue shortfalls to the tune of two million, eight hundred and sixty five thousand, three hundred and seventy naira (₦2,865,370.00), were observed from thirteen (13) economic codes. The amount involved is equivalent to 32.08% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040465	Boarding fees	7,569,975.00	5,247,000.00	2,322,975.00
12000476	Clubs And Societies fees	55,125.00	33,600.00	21,525.00
1220481	Continuous Assessment fees	110,250.00	69,100.00	41,150.00
1202098	Games fees	110,250.00	51,900.00	58,350.00
12020603	ID cards fees	14,595.00	7,900.00	6,695.00
12020408	Library fees	110,250.00	69,100.00	41,150.00
12020667	Maintenance fees	110,250.00	69,100.00	41,150.00
12020369	Science Practical fees	165,375.00	113,100.00	52,275.00
12020416	Utility fees	55,125.00	37,700.00	17,425.00
12020058	Stamp Duty	55,125.00	37,700.00	17,425.00
12150010	Pile-Lockers fees	110,250.00	6,900.00	103,350.00
12150009	Hoes, Cutlasses & Brooms	110,250.00	6,900.00	103,350.00
12020307	Stamp Duty fees	110,250.00	71,700.00	38,550.00
	TOTAL	**8,697,070.00**	**5,821,790.00**	**2,865,370.00**

4.54.2 *Recurrent Revenue Surpluses:* Recurrent revenue surpluses to the tune of fifty thousand, five hundred naira (₦50,500.00), was observed from four (4) economic codes. The amount involved is equivalent to 73.72% over and above the approved estimated revenue collectable as detailed hereunder:-

	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUSES ₦
[illegible]	[illegible]	20,500.00	22,550.00	2,050.00
[illegible]	[illegible]	16,000.00	37,000.00	[illegible]
[illegible]	[illegible]	16,000.00	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	TOTAL	68,500.00	119,000.00	50,500

The two (2) scenarios of revenue shortfalls and surpluses were communicated to the accounting officer for comments, responses were received are beingtreated.

4.55 GOVERNMENT SCIENCE SECONDARY SCHOOL, B/GWARI

4.55.1 ***Recurrent Revenue Shortfalls:*** *Recurrent* revenue shortfalls to the tune of four million, nine hundred and seventy nine thousand, three hundred and ninety two naira (₦4,979,392.00), were observed from nine (9) economic codes. The amount involved is equivalent to 52.70% of the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SHORT FALLS ₦
12040303	Boarding fees	8,610,000.00	4,077,000.00	4,533,000.00
12040570	Games fees	41,000.00	22,550.00	18,450.00
12040112	Medical fees	123,000.00	57,900.00	65,100.00
12040106	Continuous Assessment fees	123,000.00	57,900.00	65,100.00
12040011	Science & Practical fees	154,500.00	56,958.00	97,542.00
12040612	Maintenance fee	123,000.00	54,000.00	69,000.00
12040539	Library fees	123,000.00	57,000.00	66,000.00
12040655	Utility fees	61,500.00	28,950.00	32,550.00
12040058	Stamp Duty	61,500.00	28,950.00	32,550.00
	TOTAL	**9,450,500.00**	**4,471,108.00**	**4,979,392.00**

4.55.2 *Recurrent Revenue Surplus:* Recurrent revenue surplus to the tune of seventeen thousand, eight hundred and fifty naira (₦17,850.00), was observed from one (1) economic code. The amount involved is equivalent to 198.33% over and above the approved estimated revenue collectable as detailed hereunder:-

ECON. CODE	DESCRIPTION	ESTIMATED COLLECTION ₦	ACTUAL COLLECTION ₦	SURPLUS ₦
12040621	Clubs & Societies	9,000.00	26,850.00	17,850.00
	TOTAL	**9,000.00**	**26,850.00**	**17,850.00**

The two (2) scenarios of revenue shortfalls and surplus were communicated to the accounting officer for comments, responses are still being awaited.

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 or deficit for the period of forty two billion, two hundred and forty three million, two hundred and ninety eight thousand naira, (₦42,243,298,000.00), as at 31st December, 2018 was arrived at, as follows:-

	2018
	₦000
Add: Non-Exchange Transaction	119,709,893.00
Exchange Transactions	11,013,090.00
Total Revenue	**130,722,983.00**
Less: Expenses	
Consulting and Professional Services.	1,935,792.00
Employee Benefits	34,373,244.00
Fuel and lubricants	551,834.00
Grants and Contributions	4,388,412.00
Insurance	739,479.00
Materials and Supplies	4,387,158.00
General Expenses	4,535,202.00
Other Services	1,198,707.00
Repairs and Maintenance	536,262.00
Security and Safety	3,892,241.00
Social Benefits	307,092.00
Training and Human Capital Development.	2,377,250.00
Travel and Transport	1,501,323.00
Utilities	1,125,444.00
Waste Management and Disposal	2,406,164.00
Depreciation & Amortization	21,763,574.00
Total	**86,019,178.00**
Excess of Income over exp. b/4 interest	44,703,806.00
Interest Expenses	(2,460,587.00)
Deficit for the period	**42,246,298.00**

5.3 Statement of Financial Position: Government statement of operating Assets and liabilities for the year ended 31st December, 2018, was arrived, as at follows:

	2018
	₦000
ASSETS	
CURRENT ASSETS	
Inventory	1,319,339.00
Receivable	23,768,574.00
Reimbursement	7,218,345.00
Cash and cash Equivalent	1,900,409.00
Prepayments	4,776,516.00
TOTAL CURRENT ASSETS	**38,983,183.00**
NON-CURRENT ASSETS	
Investment property	195,139.00
Property plan and Equipment	313,423,954.00
Biological Assets	16,973,669.00
Intangible Assets	385,390.00
Available for sale financial Assets	7,326,212.00
TOTAL NON- CURRENT ASSETS	**338,304,364.00**
TOTAL ASSETS	**377,287,547.00**
CURRENT LIABILITIES	
Liabilities and Accruals	30,557,864.00
Provisions	347,587.00
Financial Liabilities	790,865.00
TOTAL CURRENT LIABILITIES	**31,696,316.00**
NON-CURRENT LIABILITIES	
Financial Liabilities	142,136,315.00
Employee Benefits	87,763,691.00
TOTAL NON-CURRENT LIABILITIES	**229,900,006.00**
TOTAL LIABILITIES	261,596,322.00
NET ASSETS EQUITY	**115,691,225.00**

5.4 *Statements of Changes in Equity/Net Assets:* Closing balance of one hundred and fifteen billion, six hundred and ninety one million, two hundred and twenty five thousand naira (₦115,691,225,000.00) as at year ended, 31st December, 2018, was arrived, at as follows:

DESCRIPTION	ACCUMULATED SURPLUSES (₦)000	AVAILABLE FOR SALE RESERVED (₦)000	TOTAL (₦)000
Opening Balance	77,118,402.00	2,662,611.00	79,781,013.00
Surplus for the period	42,243,298.00		42,243,298.00
Fair value change in AFS	-	1,250,618.00	1,250,618.00
Net increase in transitional adjustment	(7,583,706.00)		(7,583,706.00)
Closing Balance	**111,777,994.00**	**3,913,229.00**	**115,691,223.00**

5.5 *Cash and Cash Equivalent:* The total cash and cash equivalent balance of onemillion, nine hundred thousand, four hundred and nine naira, (₦1,900,409.00), as presented in the Accountant-General's annual report comprises of opening balance of eight billion, three hundred and nine million, one hundred and fifteen thousand naira(₦8,309,115,000.00) as at 1st January, 2018 and net changes in cash and cash equivalent deficit of six billion, four hundred and eight million, seven hundred and six thousand naira (₦6,408,706,000.00) as at, 31st December, 2018. See note 2.5.

5.6 *Audit of Parastatals:* During the year of this report, the numbers of Parastatals have increased to fifty eight (58). 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:

YEAR 2018 ACCOUNTS

S/N.	NAME OF PARASTATALS	REMARKS
1	GOVERNMENT SECONDARY SCHOOL KAGORO.	AUDIT IN PROGRESS
2	KADUNA STATE WATER CORPORATION	AUDIT IN PROGRESS
3	KADUNA STATE INTERNAL REVENUE SERVICE	AUDIT IN PROGRESS
4	ALHUDA-HUDA COLLEGE, ZARIA	AUDIT IN PROGRESS
5	BAREWA COLLEGE, ZARIA	AUDIT IN PROGRESS
6	KAD STATE UNVERSITY (KASU)	AUDIT IN PROGRESS
7	NUHU BAMALLI POLYTECHNIC	AUDIT IN PROGRESS
8	KADUNA STATE COLLEGE OF EDUCATION	AUDIT IN PROGRESS
9	SHEHU IDRIS SCHOOL OF HEALTH SCIENCE & TECHNOLOGY	AUDIT IN PROGRESS
10	KADUNA STATE LOCAL GOVERNMENT SERVICE COMMISSION	AUDIT IN PROGRESS
11	KADUNA STATE COLLEGE OF NURSING & MIDWIFERY, KAF	AUDIT IN PROGRESS
12	KADUNA STATE URBAN & REGIONAL PLANNING DEVELOPMENT AUTHORITY (KASUPDA)	AUDIT IN PROGRESS
13	KADUNA STATE MUSLIM PILGRIMS WELFARE BOARD	AUDIT CONCLUDED
14	KADUNA STATE CHRISTIAN PILGRIMS WELFARE BOARD	AUDIT CONCLUDED
15	KADUNA STATE INDEPENDANT ELECTORAL COMMISSION	AUDIT IN PROGRESS
16	KADUNA GEOGRAPHICAL INFORMATION SYSTEM (KADGIS)	AUDIT CONCLUDED
17	KAD STATE MEDIA CORPORATION (KSMC)	AUDIT IN PROGRESS
18	KAD POWER SUPPLY COMPANY (KAPSCO)	AUDIT IN PROGRESS
19	INT & MICRO CREDIT MGT BOARD	AUDIT IN PROGRESS
20	STATE EMERGENCY MGT AGENCY (SEMA)	AUDIT IN PROGRESS
21	KAD STATE PUBLIC PROCUREMENT AUTHORITY	AUDIT IN PROGRESS
22	KAD STATE AIDS CONTROL AGENCY (KADSACA)	AUDIT IN PROGRESS
23	BUREAU OF STATE PENSION	AUDIT IN PROGRESS

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

SN.	NAME OF PARASTATALS	REMARKS
52	KAD. STATE MARKET DEV. CO. LTD	AUDIT IN PROGRESS
53	KAD. INV. & FINANCE CO. (KIFC)	AUDIT IN PROGRESS
54	KAD. STATE WATER SERVICES REG. COMMISSION	AUDIT IN PROGRESS
55	KAD. STATE FACILITY MGT AGENCY (KADFAMA)	AUDIT IN PROGRESS
56	KADUNA STATE PLANNING & BUDGET COMMISSION	AUDIT IN PROGRESS
57	KADUNA STATE PEACE COMMISSION	AUDIT IN PROGRESS
58	KAD STATE INVESTMENT PROMOTION AGENCY (KADIPA)	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.

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 2011 to 2017 is presented hereunder:

SUMMARY OF AUDIT OF PARASTATALS

YEAR	PARASTATALS	ACCOUNTS AUDITED AND FINALIZED	OUTSTANDING AUDIT AT THE END OF EACH YEAR
2013	45	26	19
2014	48	44	4
2015	55	33	22
2016	63	42	21
2017	64	47	17
2018	58	6	52

6.0 CONCLUSION

6.1 ***Staff:*** The staff strength remains 81

- Management cadre		29
- Middle cadre		48
- Junior cadre	4	
TOTAL		**81**

Six (6) staff were promoted to various positions while five (5) were sent on various local courses.

PART TWO

STATEMENT NUMBER. 1,2,3,4&5.

- SCHEDULES OF:
  - RECURRENT REVENUE
  - CAPITAL RECEIPTS
  - CAPITAL EXPENDITURE

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 her constitutional duties. I would equally like to assure the Governor, Mallam Nasir Ahmed El-Rufa'i and the Honourable House of Assembly of the preparedness of the office of the state Auditor-General to discharge her constitutional responsibilities as long as Ministry of Finance and other MDAs perform their expected roles promptly.

BOSSAN TIMOTHY AVONG .
Auditor-General,
Kaduna State.

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, 2018, 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.5) and (No.23) of Kaduna State of Nigeria, 2010, and 2018 respectively, 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, 2018. The Financial Statements are hereby certified, subject to the observations and comments contained in this report.

(BOSSAN TIMOTHY AVONG)
Auditor-General,
Kaduna State.

KADUNA STATE STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2018:

REVENUE:	ACTUAL 2018 (₦ '000)	ACTUAL 2017 (₦ '000)
Non Exchange Transactions	119,709,893.00	85,197,607.00
Exchange Transactions	11,013,090.00	20,032,159.00
Total Revenue	**130,722,983.00**	**105,229,766.00**
Expenses		
Consulting & Professional Services	1,935,792.00	1,947,274.00
Employee Benefit	34,373,244.00	68,237,952.00
Fuel & Lubricants	551,834.00	639,154.00
Grants & Contributions	4,388,412.00	5,316,320.00
Insurance	739,479.00	497,941.00
Materials & Supplies	4,387,158.00	4,604,389.00
General Expenses	4,535,202.00	5,167,753.00
Other Services	1,198,707.00	415,273.00
Repairs & Maintenance	536,262.00	4[illegible],175.00
Security & Safety	3,592,241.00	[illegible],827,962.00
Social Benefit	307,092.00	6[illegible],092.00
Training & Human Capital Devpt.	2,377,250.00	[illegible],4[illegible]5,353.00
Travel & Transport	1,501,323.00	[illegible]7,499.00
Utilities	1,125,444.00	2,4[illegible],956.00
Waste Management and Disposal	2,406,164.00	2,3[illegible]6,602.00
Depreciation	21,763,574.00	1[illegible]16,202.00
Total Expenses	**86,019,178.00**	**1[illegible],6[illegible],947.00**
Excess of Income over Exp. Before Interest	44,703,806.00	(1[illegible],4[illegible]7,181.00)
Interest Expenses	(2,460,507.00)	(2,625,484.00)
Surplus(Deficit) for the Period	**42,243,299.00**	**([illegible]42,665.00)**

WAZIRI, UMAR HASSAN, FCA
Accountant-General,
Kaduna State.

KADUNA STATE STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31ST DECEMBER, 2018:

DESCRIPTION	ACTUAL 2018 (₦ '000)	ACTUAL 2017 (₦ '000)
ASSETS:		
CURRENT ASSETS		
Inventory	1,319,339.00	-
Receivables	23,768,574.00	17,041,179.00
Reimbursable from FG	7,218,345.00	8,097,259.00
Cash & Cash Equivalents	1,900,409.00	8,309,115.00
Prepayments	4,776,516.00	4,365,230.00
Total current Assets	**38,983,183.00**	**37,812,783.00**
Non Current Assets		
Property Plan and Equipment	313,423,954.00	246,537,512.00
Investment Property	195,139.00	-
Biological Assets	16,972,069.00	1,338,449.00
Intangible Assets	386,290.00	305,772.00
Available for sale financial Assets	7,326,912.00	6,675,594.00
Total Non Current Assets	**338,304,364.00**	**254,257,330.00**
TOTAL ASSETS	**377,287,547.00**	**292,070,113.00**
LIABILITIES:		
Current liabilities		
Liabilities and accrual	30,557,864.00	35,948,037.00
Provisions	347,587.00	215,444.00
Financial Liabilities	790,865.00	948,274.00
TOTAL CURRENT LIABILITIES	**31,696,316.00**	**37,111,755.00**
Non-current liabilities		
Financial liabilities	142,136,315.00	111,370,199.00
Employee benefits	87,763,691.00	63,807,145.00
Total Non Current Liabilities	**229,900,006.00**	**175,177,344.00**
Total Liabilities	261,596,322.00	212,289,099.00
Net Assets/Equity	111,691,225.00	79,781,014.00
NET ASSETS EQUITY		
Accumulated Surpluses	111,777,995.00	77,118,402.00
Available for sales reserves	3,913,230.00	2,662,611.00
Net Assets/Equity	**115,691,225.00**	**79,781,014.00**

WAZIRI, UMAR HASSAN, FCA
Accountant-General,
Kaduna State.

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

	Accumulated Surpluses (₦ '000)	Available for sale reserve (₦ '000)	Total(₦ '000)
Opening Balance (a)	77,118,402.00	2,662,611.00	79,781,013.00
Surplus for the period	42,243,298.00	-	42,243,298.00
Fair Value Change in AFS	-	1,250,618.00	1,250,618.00
Net Increase in the trans. Adjust	(7,583,706.00)	-	(7,583,706.00)
Closing	**111,777,994.00**	**3,913,229.00**	**115,691,223.00**

WAZIRI, UMAR HASSAN, FCA
Accountant-General,
Kaduna State.

KADUNA STATE STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2018:

	ACTUAL 2018(₦000)	ACTUAL 2017(₦000)
Surplus/Deficit for the period	42,243,298.00	(13,042,665.00)
Add Back		
Depreciation	21,763,574.00	[illegible]516,282.00
Impairments	378,130.00	125,148.00
Interest expense	2,460,507.00	2,625,484.00
Changes in Working Capital		
Inventories	(1,310,339.00)	-
Increase in receivables	(5,848,477.00)	([illegible],266,322.00)
Increase in prepayments	[illegible]	[illegible]
Increase/(Decrease) in Payables & accruals	(6,390,1[illegible])	[illegible]
(Increase)/Decrease in provisions	132,142.00	[illegible]10.00
[illegible] employee benefits	[illegible]	[illegible]957.00
Cash Generated from operations	77,[illegible]920.00	47,878,[illegible].00
Interest paid	([illegible]507.00)	([illegible]461.00)
Net Cash Flow from Operating Activities	75,[illegible]	45,[illegible]
Cash flow from investing activities		
Land	(393,390.00)	(304,333.00)
Building	(23,759,054.00)	(21,042,584.00)
Furniture and Fittings	(1,142,832.00)	(1,204,327.00)
Roads infrastructure	(40,484,296.00)	(21,282,936.00)
Water infrastructure	(9,196,685.00)	(6,260,646.00)
Motor Vehicles	(3,520,697.00)	(1,733,295.00)
Office and other equipment	(4,098,325.00)	(1,634,831.00)
Plant & Machinery	(5,127,259.00)	(8,600,230.00)
Purchase of Biological Assets	-	(454,199.00)
Purchase of Intangible Assets	(107,144.00)	(104,503.00)
Investors property	(195,139.00)	-
Net cash flow from investing activities	**(88,924,771.00)**	**(63,221,684.00)**
Financial Activities		
Loan repayment	(4,311,327.00)	(4,602,027.00)
Long term borrowing	11,322,979.00	17,980,042.00
Net cash flow from financing activities	**7,011,652.00**	**13,378,015.00**
Opening balance of cash & cash equivalent	8,309,115.00	12,899,960.00
Net changes in cash and cash equivalent	**(6,408,706.00)**	**(4,590,845.00)**
Closing balance of cash & cash equivalent	**1,900,409.00**	**8,309,115.00**

WAZIRI. UMAR HASSAN, FCA
Accountant-General,
Kaduna State.

KADUNA STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2016:

Revenue of Exchange Non-Transactions	Actual 2018 (₦ '000)	Final Budget (₦ '000)	Variance (₦ '000)	Actual 2017 (₦ '000)
Statutory Allocation	52,078,986.00	64,810,814.00	(12,731,828.00)	42,350,923.00
Value added Tax Allocation	15,610,827.00	13,294,560.00	2,316,267.00	13,729,684.00
Aids and Grants	405,784.00	9,563,299.00	(9,157,515.00)	5,225,262.00
Direct Taxes	16,185,914.00	20,043,392.00	(3,857,478.00)	12,992,682.00
Licences	258,453.00	1,177,700.00	(919,247.00)	360,923.00
Fines	283,145.00	614,150.00	(331,005.00)	231,981.00
Re-imbursement	-	-		2,433,601.00
Sub-total (A)	**84,823,109.00**	**109,503,915.00**	**(24,680,806.00)**	77,325,256.00
Revenue from Exchange Trans.				
Sales	1,735,260.00	386,856.00	1,348,404.00	4,922,498.00
Fees	4,280,028.00	19,355,743.00	(15,075,715.00)	2,880,534.00
Rent in Government property	1,211,260.00	275,256.00	936,004.00	2,730,432.00
Rent on Government Building	-	-	-	16,735.00
Investment Income	362,316.00	1,067,000.00	(704,684.00)	13.00
Interest earned				311,129.00
Sub Total (B)	**7,588,864.00**	**21,084,855.00**	**(13,495,991.00)**	**10,863,331.00**
Total Revenue (A+B)=C	**92,411,973.00**	**130,588,770.00**	**(38,176,797.00)**	**88,188,587.00**
Less: Expenditure Budgeted by nature of cost	-	-	-	-
Personnel cost	22,356,301.00	41,022,192.00	18,665,891.00	28,966,581.00
Government Contribution to pension	10,968,229.00	4,707,330.00	(6,260,899.00)	10,323,011.00
Overhead charges	27,848,314.00	40,867,082.00	13,018,768.00	14,953,745.00
Consolidated Revenue fund charges	177,419.00	1,293,368.00	1,115,949.00	163,431.00
Interest in Internal loans	2,460,507.00	1,493,277.00	(967,230.00)	2,625,484.00
Sub Total (D)	**63,810,770.00**	**89,383,249.00**	**25,572,479.00**	**57,642,252.00**
Less: Expenditure Budgeted by function of Govt.	-	-		-
General Public Services	13,002,944.00	44,671,702.00	31,668,758.00	6,019,802.00
Public order and safety	776,622.00	1,777,665.00	1,001,083.00	1,672,167.00
Economic Affairs	17,010,795.00	39,437,745.00	22,426,950.00	6,354,236.00
Environmental Protection	2,311,023.00	5,546,273.00	3,235,250.00	2,006,601.00
Housing and Comm. Amenities	6,753,729.00	20,371,311.00	13,617,582.00	3,000,901.00
Health	7,999,256.00	19,702,737.00	11,703,481.00	5,016,502.00
Recreation culture & Religion	336,931.00	622,486.00	285,555.00	666,967.00
Education	13,982,632.00	31,481,876.00	17,499,244.00	7,691,970.00
Social Protection	412,669.00	821,472.00	408,803.00	1,003,300.00
Sub Total(E)	**62,588,601.00**	**164,433,267.00**	**101,816,666.00**	**33,443,346.00**
Surp/(Deficit)for the year(C-D-E)	**(33,985,397.00)**	**(123,,227,786.00)**	**(165,565,962.00**	**(2,897,011.00)**

WAZIRI, UMAR HASSAN, FCA
Accountant-General.
Kaduna State.

SCHEDULE OF RECURRENT REVENUE FOR THE YEAR ENDED, 31ST DECEMBER,2018

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVEMENT.
12020398	Games Fees	110,250.00	54,900.00	55,350.00	50%
12050005	Sanitation Fees	528,000,000.00	-	528,000,000.00	0%
12150080	Horn, Carcasses & Bones Fees	740,500.00	18,300.00	722,200.00	2%
12400040	Laboratory Test Fees	2,200,000.00	3,721,950.00	(1,521,950.00)	169%
12400043	Birth and Death Notification Fees	2,112,220.00	1,796,650.00	315,570.00	85%
12000476	Clubs & Society Fees	55,125.00	30,600.00	24,525.00	56%
12002003	Badge Fees	-		-	0%
12010324	Borehole Drilling Fees	5,115,070.40	5,055,000.00	60,070.40	99%
12020058	Stamp Duty Fees	161,250.00	91,200.00	70,050.00	57%
12020307	Medical Fees	110,250.00	71,700.00	38,550.00	65%
12020309	Science Practical Fees	159,080.00	177,130.00	(18,050.00)	111%
12020309	Science Practical Fees	165,375.00	113,100.00	52,275.00	68%
12020409	Library Fees	110,250.00	69,100.00	41,150.00	63%
12020410	Library fees	55,125.00	37,700.00	17,425.00	68%
12020443	Feeding Fees	51,644,000.00	48,156,400.00	3,500,000.00	93%
12020463	Boarding Fees	2,793,000.00	1,925,000.00	868,000.00	69%
12020463	Boarding/Hostel Fees	3,207,225.00	1,986,575.00	1,218,650.00	62%
12020465	Boarding Fees	7,579,575.00	5,247,000.00	2,332,575.00	69%
12020469	Boarding Fees	19,866,000.00	13,174,000.00	6,692,000.00	66%
12020471	Caution Fees	741,000.00	384,400.00	356,600.00	52%
12020472	Clubs/Societies Fees	27,000.00	13,400.00	13,600.00	50%
12020476	Clubs and Society Fees	6,296,750.00	2,857,130.00	3,439,620.00	45%
12020476	Club/ Society Fees	33,400.00	47,650.00	(14,250.00)	143%
12020478	Club/Societies Fees	556,000.00	288,300.00	267,700.00	52%
12020178	Clubs & Societies Fees	47,300.00	94,050.00	(46,750.00)	199%
12020481	Continuous Assessment Fees	322,500.00	181,100.00	141,400.00	56%
12020481	Continuous Assessment Fees	306,135.00	116,990.00	189,145.00	38%
12020481	Continuous Assessment Fees	27,000.00	77,200.00	(50,200.00)	286%
12020481	Continuous Assessment Fees	110,250.00	76,100.00	34,150.00	69%
12020481	Continuous Assessment Fees	283,800.00	188,100.00	95,700.00	66%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVEMENT
12020408	Games Fees	12,503,900.00	[illegible]	[illegible]	[illegible]
12020408	Games Fees	322,500.00	181,100.00	141,400.00	56%
12020408	Games/Sports Fees	305,621.00	67,580.00	238,041.00	22%
12020508	Games/Sports Fees	13,500.00	51,406.00	[illegible]	[illegible]
12020508	Exams Fees	1,674,000.00	919,750.00	754,250.00	55%
12020517	Games Fees	744,000.00	384,400.00	359,600.00	52%
12020517	Games Fees	94,800.00	198,000.00	(103,400.00)	[illegible]
12020520	Interview Fees	150,000.00	150,000.00		100%
12020541	Maintenance Fees	283,800.00	121,000.00	162,800.00	43%
12020545	Medical Fees	744,000.00	384,400.00	359,600.00	52%
12020545	Medication Fees	283,800.00	187,900.00	95,900.00	66%
12020529	Library Fees	283,800.00	188,000.00	95,800.00	66%
12020503	Science Practical Fees	3,406,500.00	2,151,300.00	1,255,200.00	63%
12020503	Science Practice Fees	425,700.00	282,100.00	143,600.00	66%
12020501	Stamp Duty Fees	558,000.00	303,550.00	254,450.00	54%
12020601	Registration Fees (General)	744,000.00	384,400.00	[illegible]	52%
12020603	I.D Card Fees	322,500.00	77,000.00	245,500.00	24%
12020603	Badge Fees	-	-		0%
12020603	Examination Fees	-	900.00	-	0%
12020614	Tuition Fees	43,777,500.00	24,914,700.00	18,862,800.00	57%
12020614	Stamp Duty Fees	141,900.00	94,050.00	47,850.00	66%
12020633	Utility Fees	141,900.00	17,100.00	124,800.00	12%
12020640	Vehicle Stickers Fees	750,000.00	1,613,050.00	(863,050.00)	215%
12020647	Maintenance Fees	110,250.00	69,100.00	41,150.00	63%
12020701	Consulting Services Fees	1,500,000.00	-	1,500,000.00	0%
12020802	Part Time Programmes Fees	7,106,000.00	-	7,106,000.00	0%
12021501	Practical Materials Fees	56,670,750.00	[illegible]	[illegible]	51%

ECONOMIC CODE	REVENUE SOURCE	APPROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVEMENT
12021[illegible]	Science Practical Fees	483,250.00	272,400.00	211,350.00	56%
[illegible]	Science Practical Fees	317,700.00	205,800.00	111,900.00	65%
[illegible]	Stamp Duty Fees	200,3[illegible].00	2,760,2[illegible]	197,576,846.[illegible]	1%
[illegible]	Medical Fees	37,780,500.00	19,038,582.00	18,741,918.00	50%
[illegible]	Medical Fees	322,500.00	181,100.00	141,400.00	56%
12021402	Medical Fees	204,000.00	88,800.00	115,200.00	44%
[illegible]	Computer Fees	-	-		0%
12023007	Maintenance Fees	322,500.00	181,100.00	141,400.00	56%
12023007	Maintenance Fees	300,000.00	[illegible]	215,000.00	28%
12027[illegible]	Stamp Duty Fees	18,800,250.00	8,205,316.00	10,684,934.00	44%
[illegible]	Stamp Duty Fees	11,500.00	71,850.00	(60,350.00)	625%
[illegible]	Renewal Fees	12,000,000.00	[illegible]	[illegible]	5[illegible]%
12040017	Renewal of Contractors Fees	13,000,000.00	-	13,000,000.00	0%
12040017	High Court Fees	10,400,000.00	3,089,600.00	7,310,400.00	29%
[illegible]	Registration Fees - [illegible]	150,000.00	150,500.00	(500.00)	100%
[illegible]	Contractor Registration Fees	1,102,500.00	740,000.00	362,500.00	67%
12040017	Registration /Processing of Contract Fees	520,000.00	10,000.00	510,000.00	2%
[illegible]	Science Practical Fees	204,000.00	128,250.00	75,750.00	63%
12040072	Subtotal for Fines & Fees General	132,241,128.40	-	132,241,128.40	0%
12040026	Court Fees	4,000,000.00	3,851,005.00	148,995.00	96%
12040027	Tenders Fees	510,000.00	480,314.01	29,685.99	87%
[illegible]	Agency Fees	6,000,000.00	595,000.00	5,405,000.00	10%
12040040	Medical Fees	21,038,400.00	21,247,247.00	[illegible]1,153.00	101%
12040040	Medical Fees	187,400.00	90,600.00	96,800.00	48%
12040040	Medical Fees	305,025.00	116,[illegible]	188,945.00	38%
12040040	Medical Fees	313,500.00	184,100.00	129,400.00	59%
12040040	Medical Fees	211,800.00	143,700.00	68,100.00	68%
12040040	Medical Consultancy Fees	315,000.00	172,700.00	142,300.00	55%
12040040	Medication Fees	130,000.00	90,500.00	39,500.00	70%
12040040	Medication Fees	1,772,200.00	124,074.33	1,648,125.67	7%
12040011	Science Practical Fees	9,[illegible]	11,925,084.00	(2,[illegible])	129%
12040011	Science Practical Fees	19,896,250.00	12,500,000.00	7,396,250.00	63%
12040011	Science Practical Fees	251,100.00	120,000.00	131,200.00	48%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVEMENT.
12040041	Laboratory Fees	315,000.00	172,700.00	142,300.00	55%
12040041	Science Practical Fees	184,500.00	86,950.00	97,550.00	47%
12040041	Science Practical Fees	195,000.00	135,750.00	59,250.00	70%
12040041	Science Practical Fees	2,665,800.00	153,473.33	2,512,326.67	6%
12040041	Laboratory Services Fees	90,397,561.00	96,474,143.00	(6,076,582.00)	107%
12040041	Science Practical Fees	543,255.00	517,750.00	25,505.00	95%
12040045	Change of Ownership Fees	3,750,000.00	2,900,224.00	849,776.00	77%
12040045	Title Transfer Fees	300,000.00	230,000.00	70,000.00	77%
12040047	Land Use Fees	1,000,000,000.00	55,471,524.29	944,528,475.71	6%
12040048	Development Levy /Fees	365,261,800.00	880,425.70	364,381,374.30	0%
12040050	School Inspection Certificate Fees	425,700.00	-	425,700.00	0%
12040052	School/Tuition Fees	1,100,000.00	685,500.00	414,500.00	62%
12040052	Tuition Fees	110,837,221.00	111,794,087.00	(956,866.00)	101%
12040052	Tuition Fees	2,075,000.00		2,075,000.00	0%
12040052	School Fees (Tuition)	340,032,000.00	270,848,582.90	69,183,417.10	80%
12040052	School Fees (Tuition)	87,916,500.00	92,655,545.00	(4,739,045.00)	105%
12040052	School Fees (Tuition)	23,465,422.00	18,740,525.00	4,724,897.00	80%
12040052	Uniform Fees	-	-	-	#DIV/0!
12040052	Tuition Fees	1,000,000.00	825,000.00	175,000.00	83%
12040053	Application Fees for Land and Processing	200,200,000.00	167,201,000.00	32,999,000.00	84%
12040057	School Fees	297,000.00	186,500.00	110,500.00	63%
12040057	Motor Vehicle Number Plate Fees	225,000,000.00	106,336,000.00	118,664,000.00	47%
12040058	Stamp Duty Fees	83,700.00	40,300.00	43,400.00	48%
12040058	Stamp Duty Fees	156,750.00	92,050.00	64,700.00	59%
12040058	Stamp Duty Fees	27,000.00	44,500.00	(17,500.00)	165%
12040058	Stamp Duty Fees	157,500.00	86,350.00	71,150.00	55%
12040058	Stamp Fees	55,125.00	37,700.00	17,425.00	68%
12040058	Hoes, Cutlasses & Brooms Fees	16,000.00	35,550.00	(19,550.00)	222%
12040058	Stamp Duty Fees	61,500.00	28,950.00	32,550.00	47%
12040058	Stamp Duty Fees	65,000.00	45,350.00	19,650.00	70%
12040058	Stamp Duty Fees	1,777,200.00	44,350.00	1,732,850.00	2%
12040060	Magistrate Court Fees	2,000,000.00	1,741,350.00	258,650.00	87%
12040067	Environment Stress Fees	10,000,000.00	4,265,850.00	5,734,150.00	42%
12040068	Right of Way Fees	4,500,000.00	5,302,500.00	(802,500.00)	118%
12040068	Fees For Road Cutting	-		-	0%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVEMENT.
[illegible]132	Trade Test/Workshop Inspection Fees	420,000.00	877,150.00	(457,150.00)	209%
[illegible]49	Water Analysis Fees	550,000.00	417,250.00	132,750.00	76%
[illegible]	Registration of Titles Fees	197,000,000.00	1,670,672.00	195,329,328.00	1%
[illegible]151	[illegible] Layout Fees	547,000,000.00	10,070,393.00	536,929,607.00	2%
[illegible]158	Survey Fees	348,[illegible],125.00	3,004,000.00	345,430,125.00	1%
[illegible]	[illegible]	52,[illegible],000.00	366,000.00	[illegible],634,000.00	1%
[illegible]	Computer Fees [illegible] Cyber Cafe [illegible]	[illegible],000.00	1,023,150.00	[illegible]	102%
12040[illegible]	[illegible] Fees	-	-		0%
12040169	Computer Fees	1,777,200.00	-	1,777,200.00	0%
12040171	Change of Purpose Fees	55,000,000.00	1,750,000.00	53,250,000.00	3%
12040171	Indexing Fees	22,870,050.00	-	22,870,050.00	0%
12040184	Renewal Fees of Associations	3,102,880.00	1,085,371.00	2,017,319.00	35%
12040185	Rent Tribunal Application Fees	2,900,000.00	1,286,500.00	1,613,500.00	44%
12040186	Rent Tribunal Fees	-	-	-	0%
12040206	Rural Experience Fees	750,000.00	1,167,000.00	(417,000.00)	156%
12040207	Slaughter Houses/ Meat Sanitation Fees	15,000,000.00	7,979,460.00	7,020,540.00	53%
12040232	Registration Fees - Consultants	150,000.00	150,000.00	-	100%
12040235	Registration Fees	300,000.00	100,000.00	200,000.00	33%
12040239	Fees for Allocation of Farmland to Farmers	365,400.00	269,550.00	95,850.00	74%
12040266	Building Plan Fees	380,000,000.00	142,970,546.48	237,029,453.52	38%
12040274	Registration Fees - General (HC Fees)	360,125,000.00	379,030,905.00	(18,905,905.00)	105%
12040274	Student Registration Fees	33,075,000.00	33,001,506.23	73,493.77	100%
12040274	Registration Fees	3,000,000.00	525,000.00	2,475,000.00	18%
12040274	Registration Fees	240,000.00		240,000.00	0%
12040279	Caution Fees (Non-Refundable)	5,725,100.00	7,216,242.00	(1,491,142.00)	126%
12040279	Caution Fees	324,431.00	490,750.00	(166,319.00)	151%
12040283	Probate Fees	4,000,000.00	2,247,500.00	1,752,500.00	56%
12040283	[illegible] Fees	800,000.00	1,391,144.00	(591,144.00)	174%
12040302	School Boarding Fees	8,610,000.00	4,077,000.00	4,533,000.00	47%
12040303	Ultrasound Fees	4,009,654.00	4,012,150.00	(2,496.00)	100%
12040307	Pharmacy Stores/Patent Medicine Registration Fees	319,000.00		319,000.00	0%
12040308	Private Health Establishment Renewal Fees	6,821,000.00	4,285,100.00	2,536,900.00	63%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVE MENT
12040316	Drug and Dressing Material Fees	[illegible]	[illegible]	91,494,07[illegible].72	[illegible]
12040316	Examination Fees	5[illegible],[illegible],052.00	22,0[illegible]	25,487,700.00	[illegible]
12040316	Examination Fees	[illegible],170,100.00		1,170,100.00	[illegible]
12040316	Examination Fees	[illegible]	2[illegible]	25,38[illegible]	[illegible]
12040316	[illegible] Fees	[illegible]	[illegible]	[illegible]	[illegible]
12040316	Sessional Exam Fees	-			[illegible]
12040316	Examination Fees				[illegible]
12040317	Examination Fees	4,443,000.00	[illegible]	1,42[illegible]	[illegible]
12040316	Internal Examination Fees	6,141,700.00	[illegible]	[illegible]	[illegible]
12040316	Examination Fees	1,[illegible],200.00	1,[illegible].00	[illegible]	[illegible]
12040316	Clubs and Societies Fees	-			[illegible]
12040317	Mortuary Storage Fees	[illegible],670,482.00	3,[illegible]	443,[illegible]	[illegible]
12040317	Mortuary/ Storage Fees	1,[illegible],800.00	1,174,[illegible].00	290,[illegible].00	[illegible]
12040318	Sanitary Services Fees	21,[illegible],250.00	[illegible]	[illegible],250.00	[illegible]
12040320	Boarding Fees	10,1[illegible],000.00	3,542,[illegible].00	[illegible]	[illegible]
12040330	Registration of Documents and Search Fees	67,280,000.00	4,[illegible],100.00	62,[illegible]	[illegible]
12040362	Cooperative Society Audit & Supervision Fees	2,000,000.00	[illegible].00	1,[illegible]	2%
12040362	Cooperative Audit & Supervision Fees	-	[illegible]	([illegible])	[illegible]
12040369	Registration Fees for Cooperative Societies	5,000,000.00	1,482,[illegible].00	3,517,[illegible].00	30%
12040371	Registration Fees for Cooperative Societies		-	-	[illegible]
12040377	Renewal of Contractors Fees	150,000.00	2[illegible]	(1[illegible],500.00)	[illegible]
12040377	Consultancy Services Fees (CBS Hostels)	[illegible],000.00	[illegible]	[illegible]	[illegible]
12040380	Renewal Fees	150,000.00	[illegible]	[illegible]	[illegible]
12040410	X-Ray Services Fees	[illegible]	[illegible],49	[illegible] 827,21[illegible]	[illegible]
12040410	X-Ray Services Fees	7,[illegible],400.00	9,[illegible],700.00	(2,20[illegible])	[illegible]
12040424	Students Boarding Fees	1[illegible],[illegible],850.00	15,75[illegible],500.00	([illegible])	[illegible]
12040424	Hostel Fees	456,650.00	[illegible]	[illegible]	[illegible]
12040424	Admission letter / Acceptance Fees	250,000.00	167,000.00	83,000.00	[illegible]
12040426	Result Verification Fees	5,725,100.00	4,[illegible],971.00	1,2[illegible],129.00	77%
12040426	Certificate and Transcript Fees	10,[illegible],000.00	7,1[illegible],003.06	3,38[illegible]	[illegible]
12040426	Result Verification Fees	10,487,650.00	11,[illegible],550.00	(801,[illegible])	108%
12040426	Result Verification Fees	27[illegible],022.00	500,250.00	(22[illegible])	18[illegible]%
12040430	Service Charge Fees	138,020,000.00	121,87[illegible],670.31	16,[illegible]	[illegible]%
12040140	Eye Clinic Fees	11,000,009.00	5,778,835.00	5,22[illegible].00	[illegible]

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVE MENT.
12040140	Use Clinic Fees	1,415,290.00	1,126,800.00	296,460.00	80%
[illegible]112	Mortuary Fees	120,[illegible]00	57,[illegible]	[illegible]100.00	47%
[illegible]	Park Fees	6,000,[illegible]00	-	6,000,000.00	0%
12[illegible]177	[illegible] Fee Application Forms [illegible]	-	1,045,000.00	(1,045,000.00)	0%
[illegible]377	Result [illegible] Fees	300,000.00	-	300,[illegible]00	0%
120[illegible]377	Application [illegible]	-			
1204[illegible]	Continuous Assessment Fees	[illegible]	48,800.00	[illegible]	65%
12040515	Statement of Results Fees	848,000.00	859,900.00	(11,000.00)	102%
12040519	Badges Fees	75,000.00	47,500.00	27,500.00	63%
12040520	Games/Sports Fees	2[illegible]00	[illegible]00	16,800.00	38%
12040521	Club & Societies Fees	37,[illegible]00	[illegible],800.00	5,600.00	82%
12040522	Matriculation Fees	2,531,228.40	[illegible],520.00	(11,291.60)	101%
12040522	Matriculation Fees	367,[illegible]00	421,450.00	(54,050.00)	115%
12040522	Log Book Fees	500,000.00	760,000.00	(260,000.00)	152%
12040527	Continuous Assessment Fees	48,[illegible]00	50,800.00	(2,400.00)	105%
12040527	Medical Certificate of Fitness Fees	2,507,670.00	698,500.00	1,809,170.00	28%
12040529	Library Fees	75,000.00	35,700.00	39,300.00	48%
12040532	Boarding/Hostel Fees	919,000.00	-	919,000.00	0%
12040532	Student Boarding Fees	9,922,500.00	7,024,360.00	2,898,140.00	71%
12040532	Boarding Fees	5,250,000.00	3,493,000.00	1,757,000.00	67%
12040532	Maintenance Fees	75,000.00	61,150.00	13,850.00	82%
12040532	Boarding & Lodging Fees	22,051,000.00	17,304,000.00	4,747,000.00	78%
12040532	Student Boarding Fees	9,100,000.00	6,342,[illegible]00	2,758,000.00	70%
12040532	Boarding Fees	124,404,000.00	8,176,000.00	116,228,000.00	7%
12040533	File Jackets Fees	10,000.00	10,000.00	-	100%
12040533	Utility Fees	37,500.00	32,400.00	5,100.00	86%
12040535	Annual Renewal Fees	87,000,000.00	810,500.00	86,189,500.00	1%
12040540	Non Refundable Tender Fees	150,000,000.00	44,413,[illegible]00	105,586,862.00	30%
12040540	Non-Refundable Tenders Fees	200,000.00	550,000.00	(350,000.00)	275%
12040540	Medical Fees	75,000.00	41,[illegible]00	33,350.00	56%
12040541	Science Practical Fees	112,500.00	71,800.00	40,700.00	64%
12040549	Motor Vehicle Registration Fees	164,045,000.00	28,707,650.00	135,337,350.00	17%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVEMENT
12040551	Motor Cycle Registration Fees	18,730,000.00	2,182,125.00	16,547,875.00	12%
12040552	Boarding/Hostel Fees	21,945,000.00	20,258,000.00	1,687,000.00	92%
12040558	Stamp Duty Fees	37,500.00	19,200.00	18,300.00	51%
12040566	Hoes, Cutlasses and Brooms Fees	25,000.00	30,200.00	(5,200.00)	121%
12040566	Hoes, Cutlasses and Brooms Fees	20,000.00	10,400.00	9,600.00	52%
12040569	Library Fees	37,760,500.00	19,422,882.00	18,337,618.00	51%
12040569	Library Fees	17,599,650.00	18,770,905.00	(1,171,255.00)	107%
12040569	Library Fees	16,537,500.00	10,000,000.00	6,537,500.00	60%
12040569	Library Fees	30,000.00	34,600.00	(4,600.00)	115%
12040569	Library Fees	322,500.00	77,000.00	245,500.00	24%
12040569	Library Fees	137,400.00	80,600.00	56,800.00	59%
12040569	Library Fees	300,880.00	102,930.00	197,950.00	34%
12040569	Maintenance Fees	313,500.00	184,100.00	129,400.00	59%
12040569	Library Fees	211,800.00	153,450.00	58,350.00	72%
12040569	Library Fees	27,000.00	83,950.00	(56,950.00)	311%
12040569	Library Fees	315,000.00	172,700.00	142,300.00	55%
12040569	Library Fees	123,000.00	57,900.00	65,100.00	47%
12040569	Library Fees	100,000.00	90,500.00	9,500.00	91%
12040569	Library Fees	1,777,200.00	124,073.33	1,653,126.67	7%
12040569	Library Fees	324,548.00	491,750.00	(167,202.00)	152%
12040570	Games Fees	21,083,600.00	25,731,247.00	(4,647,647.00)	122%
12040570	Games Fees	24,806,250.00	10,500,000.00	14,306,250.00	42%
12040570	Games Fees	7,112,750.00	7,241,350.00	(128,600.00)	102%
12040570	Games/Sport Fees	25,000.00	30,300.00	(5,300.00)	121%
12040570	Games Fees	211,500.00	143,700.00	67,800.00	68%
12040570	Games Fees	5,000.00	5,000.00		100%
12040570	Games/Sports Fees	144,600.00	50,600.00	94,000.00	35%
12040570	Games Fees	157,000.00	86,150.00	70,850.00	55%
12040570	Games Fees	41,000.00	22,550.00	18,450.00	55%
12040570	Games Fees	65,000.00	45,250.00	19,750.00	70%
12040570	Games Fees	1,777,200.00	111,173.33	1,666,026.67	6%
12040570	Games Fees	5,427,450.00	6,425,000.00	(997,550.00)	118%
12040570	Games Fees	568,065.00	491,760.00	76,305.00	87%
12040573	Theatre Services Fees	43,365,416.20	27,582,890.15	15,782,526.05	64%
12040573	Theatre & Services Fees	10,021,552.00	9,856,397.97	165,154.03	98%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEV EMENT.
12040582	Library/Internet Fees	5,427,450.00	6,123,550.00	(696,100.00)	113%
12040582	School Fees (Current)	10,825,000.00	17,505,000.00	(6,680,000.00)	162%
12040586	Students Handbook Fees	8,820,000.00	7,300,000.00	1,520,000.00	83%
12040586	Library Fees	315,000.00	523,500.00	(208,500.00)	166%
12040603	Registration of Chain Saw Fees	1,500,000.00	20,000.00	1,480,000.00	1%
12040603	I.D. Cards and Badges Fees	204,000.00	24,550.00	179,450.00	12%
12040604	Continuous Assessment Fees	167,400.00	80,600.00	86,800.00	48%
12040604	Continuous Assessment Fees	313,500.00	184,100.00	129,400.00	59%
12040604	Continuous Assessment Fees	211,800.00	143,700.00	68,100.00	68%
12040604	Medical Fees	144,000.00	50,000.00	94,000.00	35%
12040604	Continuous Assessment Fees	315,000.00	172,700.00	142,300.00	55%
12040604	ContinuousAssessment Fees	123,000.00	57,900.00	65,100.00	47%
12040604	Lab Jacket Fees	16,000.00	23,900.00	(7,900.00)	149%
12040604	Continuous Assessment Fees	130,000.00	90,500.00	39,500.00	70%
12040604	Continuous/Assessment Fees	1,777,200.00	110,823.33	1,666,376.67	6%
12040607	Dialysis Services Fees	-	-	-	#DIV/0!
12040610	Wood Workshop Fees	2,400,000.00	-	2,400,000.00	0%
12040611	Mech/Elect W/Shop Fees	440,284.50	149,700.00	440,584.00	34%
12040612	Vehicle Valuation Fees	250,000.00	-	250,000.00	0%
12040613	Training Fees	250,000.00	9,000.00	241,000.00	4%
12040618	Admission Letter Fees	1,298,850.00	1,698,850.00	(400,000.00)	131%
12040619	Examination Fees	26,900.00	113,900.00	(87,000.00)	423%
12040619	Library Fees	-	200.00	(200.00)	0%
12040619	Identity Cards Fees	48,200.00	-	48,200.00	0%
12040619	I.D. Cards and Badges Fees	20,000.00	10,500.00	9,500.00	53%
12040619	I.D Cards & Badges Fees	296,200.00	19,900.00	276,300.00	7
12040619	I.D Cards & Badges Fees	1,967,750.00	2,400,600.00	(419,850.00)	122%
12040619	I.D Cards & Badges Fees	485,916.00	465,400.00	20,516.00	96%
12040619	Games Fees	310,000.00	380,000.00	(70,000.00)	123%
12040620	External Examination Fees	42,453,100.00	-	42,453,100.00	0%
12040621	Clubs/Society Fees	12,500.00	15,150.00	(2,650.00)	121%
12040621	Clubs/Societies Fees	150,418.00	97,580.00	52,838.00	65%
12040621	Clubs/Societies Fees	13,450.00	5,050.00	8,400.00	38%
12040621	Clubs/Society Fees	33,000.00	71,850.00	(38,850.00)	218%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVEMENT
12040621	Clubs And Societies Fees	20,500.00	22,550.00	(2,050.00)	110%
12040621	Club &Societies Fees	65,000.00	45,250.00	10,750.00	70%
12040621	Club & Society Fees	1,777,200.00	27,850.00	1,749,350.00	2%
12040621	Clubs and Societies Fees	5,427,450.00	5,577,450.00	(150,000.00)	103%
12040621	Student Boarding Fees	3,500,000.00	4,785,000.00	(1,285,000.00)	137%
12040622	Students Registration Fees (Undergraduate)	23,598,500.00	32,805,880.00	(9,207,380.00)	139%
12040622	Student Registration Fees	5,427,450.00	6,793,350.00	(1,365,900.00)	125%
12040622	Result Verification Fees	-	-		DIV/0!
12040623	Remedial/Preliminary Fees	40,664,750.00	60,520,350.00	(19,855,600.00)	149%
12040626	Practical Supervision Fees	315,000.00	583,500.00	(268,500.00)	185%
12040628	Staff School Fees	8,552,250.00	8,821,950.00	(269,700.00)	103%
12040630	Uniform Fees	10,712,100.00	11,417,200.00	(705,100.00)	107%
12040630	Uniform Fees	1,024,520.00	1,582,800.00	(558,280.00)	154%
12040631	Utility Fees	156,750.00	92,050.00	64,700.00	59%
12040631	Testimonial Fees	254,618.00	171,000.00	83,618.00	67%
12040632	Registration Fees	2,075,000.00		2,075,000.00	0%
12040632	Maintenance Fees	167,400.00	80,800.00	86,600.00	48%
12040632	Maintenance Fees	300,880.00	116,680.00	184,200.00	39%
12040632	Science Practical Fees	313,500.00	241,150.00	72,350.00	77%
12040632	Maintenance Fees	144,800.00	50,600.00	94,200.00	35%
12040632	Maintenance Fees	315,300.00	172,700.00	142,600.00	55%
12040632	Maintenance Fees	123,000.00	54,400.00	68,[illegible]	44%
12040632	Maintenance Fees	130,000.00	90,500.00	39,5[illegible]	70%
12040632	Maintenance Fees	1,777,200.00	124,071.30	1,653,1[illegible]	7%
12040632	Students Registration Fees	464,475.00	894,200.00	(429,725.00)	193%
12040633	Utility Services Fees	33,075,000.00	10,000,000.00	23,075,000.00	30%
12040633	Utility Fees	161,250.00	82,050.00	79,200.00	51%
12040633	File Jackets Fees	25,000.00	30,300.00	(5,300.00)	121%
12040633	Utility Fees	83,700.00	40,300.00	43,400.00	48%
12040633	Utility Fees	150,410.00	81,320.00	[illegible]	54%
12040633	File Jacket Fees	26,300.00	10,100.00	16,200.00	38%
[illegible]	Utility Fees	23,000.00	23,500.00	[illegible]	102%
[illegible]	Utility Fees	162,990.00	[illegible]	[illegible]	4[illegible]
[illegible]	Utility Fees	72,500.00		72,500.00	[illegible]

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVEMENT
[illegible]	[illegible] Fees	157,000.00	86,350.00	70,650.00	55%
12040031	[illegible] Fees	61,500.00	28,950.00	32,550.00	47%
12040041	[illegible] Fees	65,000.00	45,250.00	19,750.00	70%
12040051	Diploma Fees	1,777,200.00	49,600.00	1,727,600.00	3%
12040062	Terminal Exams Fees	-	-		#DIV/0!
12040040	Work Exp and Seminar Charges Fees	1,500,000.00		1,500,000.00	0%
12040041	Promotion Exams Fees	9,334,500.00	6,112,530.00	3,221,970.00	65%
12040041	Promotion Exams Fees	-			#DIV/0!
12040042	Science Practicals Fees	216,500.00	75,500.00	141,000.00	35%
12040041	Stamp Duty Fees	72,500.00	25,500.00	47,000.00	35%
12010081	Medical Lab. Service Fees	525,000.00	972,500.00	(447,500.00)	185%
12040040	[illegible] Fees	102,000.00	21,700.00	80,300.00	21%
13010093	File Jackets Fees	20,000.00	10,400.00	9,600.00	52%
12040023	[illegible] Motor Vehicles & Motor Cycles Fees	157,375,000.00	130,226,992.00	27,148,008.00	83%
12040031	University Post Graduate Studies Processing Fees	16,000,000.00	7,421,050.00	8,578,950.00	46%
12040032	University Remedial Studies Processing Fees	15,000,000.00	14,219,900.00	780,100.00	95%
12040033	University UTME Screening Fees	23,000,000.00	22,129,175.00	870,825.00	96%
12040091	[illegible] Fees	315,000.00	172,700.00	142,300.00	55%
12042002	School / Tuition Fees				0%
12050001	Court Fees	2,600,000.00	3,180,000.00	(580,000.00)	122%
12070010	File Jackets Fees	740,500.00	20,800.00	719,700.00	3%
12080050	Sandwich Programme Fees	35,125,000.00		35,125,000.00	0%
12080171	Sandwich Programme Fees	250,000.00	456,000.00	(206,000.00)	182%
12080173	Matriculation Fees	300,000.00	456,000.00	(156,000.00)	152%
12070001	Consultancy Services Fees				0%
12070007	Cyber Cafe Fees	600,000.00		600,000.00	0%
12070055	Registration & ICT Services Fees	33,075,000.00	7,300,000.00	25,775,000.00	22%
12070053	Lease Fees (Cafe. [illegible] Takings)	500,000.00	130,000.00	370,000.00	26%
12100006	Consultancy Services Fees	5,491,350.00	6,080,900.00	(589,550.00)	111%
12100055	Licensing Fees	2,520,000.00		2,520,000.00	0%
12100086	Log Book Fees	9,800,000.00	11,117,200.00	(1,317,200.00)	113%
12150001	Fees, Cutlasses & Brooms Fees	15,000.00	15,300.00	(300.00)	102%
12150001	Fees, Cutlasses & Brooms Fees	305,401.00	177,200.00	128,201.00	58%

For the year ended 31st December, 2018

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEV EMENT.
12150009	Brooms/Cutlasses Fees	23,000.00	22,900.00	100.00	100%
12150009	Hoe & Cutlasses Fees	110,250.00	6,900.00	103,350.00	6%
12150010	File Jacket Fees	12,593,500.00	3,420,300.00	9,173,200.00	27%
12150010	File Jackets Fees	35,000.00	35,100.00	(100.00)	100%
12150010	File Jacket Fees	34,400.00	77,900.00	(43,500.00)	226%
12150010	File Jacket Fees	51,763.00	67,580.00	(15,817.00)	131%
12150010	File Jackets Fees	23,000.00	22,900.00	100.00	100%
12150010	Files Jackets Fees	48,200.00	-	48,200.00	0%
12150010	File Jacket Fees			-	#DIV/0!
12150010	File Jacket Fees	110,250.00	6,900.00	103,350.00	6%
12150011	B Ed Programme Fees	119,554,890.00	64,301,944.00	55,252,946.00	54%
12150012	Teaching Practice Fees	4,436,250.00	-	4,436,250.00	0%
12940017	Contract Registration Fees	1,100,000.00	1,230,000.00	(130,000.00)	112%
12940142	PTS Registration Fees	300,000.00	273,750.00	26,250.00	91%
517055011	Medical Fees	195,000.00	107,000.00	88,000.00	55%
517055011	Laboratory Fees	292,500.00	107,000.00	185,500.00	37%
517055011	Boarding Fees	13,650,000.00	9,401,000.00	4,249,000.00	69%
517055011	Library Fees	195,000.00	107,000.00	88,000.00	55%
517055011	Games Fees	65,000.00	107,000.00	(42,000.00)	165%
517055011	Continuous Assessment Fees	195,000.00	107,000.00	88,000.00	55%
517055011	Clubs And Societies Fees	32,500.00	53,500.00	(21,000.00)	165%
517055011	Maintenance Fees	195,000.00	107,000.00	88,000.00	55%
517055011	Utility Fees	97,500.00	107,000.00	(9,500.00)	110%
517055011	Hoes, Cutlasses & Brooms Fees	65,000.00	17,000.00	48,000.00	26%
517055011	Stamp Duty Fees	97,500.00	-	97,500.00	0%
517055011	File Jackets Fees	65,000.00	17,000.00	48,000.00	26%
12040040001	Medical Fees	139,545.00	102,700.00	36,845.00	74%
12040041001	Practical Fees	209,317.05	153,150.00	56,167.05	73%
12040063001	Stamp Duty Fees	16,905.00	44,250.00	(27,345.00)	262%
12040116001	Examination Fees			-	0%
12040542001	Boarding Fees	9,709,150.00	6,318,900.00	3,390,250.00	65%
12040567001	Library Fees	139,545.00	102,300.00	37,245.00	73%
12040570001	Games Fees	209,317.05	151,150.00	58,167.05	72%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEV EMENT.
[illegible]	Continues Assessment Fees	139,545.00	102,300.00	37,245.00	[illegible]
[illegible]	Clubs and Societies Fees	69,772.00	50,300.00	19,472.00	72%
[illegible]	Maintenance Fees	139,545.00	103,300.00	36,245.00	74%
[illegible]	Utility Fees	69,772.00	50,000.00	19,772.00	72%
[illegible]	File Jacket fees	32,200.00	21,100.00	11,100.00	66%
[illegible]	Hoes, Cutlasses & Brooms Fees	20,002.05	39,000.00	(18,997.95)	195%
[illegible]	[illegible]	52,000,000.00	290,000.00	[illegible]	1%
[illegible]	I. D. Cards and Badges	12,593,500.00	3,521,600.00	9,071,900.00	28%
12020621	I. D. Cards and Badges	129,600.00	65,900.00	63,700.00	51%
12020608	I. D. Cards and Badges	14,595.00	7,900.00	6,695.00	54%
12040041	I. D. Cards and Badges	470,250.00	115,100.00	355,150.00	24%
12040619	I. D. Cards and Badges	2,629,550.00	6,720,342.00	(4,090,792.00)	256%
12040619	I. D. Cards and Badges	1,089,900.00	1,056,250.00	33,650.00	97%
12040619	I. D. Cards and Badges	25,000.00	30,200.00	(5,200.00)	121%
12040619	I. D. Cards and Badges	94,813.00	117,130.00	(22,317.00)	124%
12040619	I. D. Cards and Badges	11,500.00	11,450.00	50.00	100%
12040619	I. D. Cards and Badges	10,000.00	20,000.00	(10,000.00)	200%
12040619	I. D. Cards and Badges	-	-	-	0%
12040619	I. D. Cards and Badges	16,000.00	37,000.00	(21,000.00)	231%
517055011	I. D. Cards and Badges	65,000.00	11,000.00	54,000.00	17%
12040619001	I. D. Cards and Badges	69,772.00	39,000.00	30,772.00	56%
12040176	ID Cards and Badges	275,000.00	760,000.00	(485,000.00)	276%
12150000	Hoe Cutlasses & Brooms	-	45,000.00	(45,000.00)	0%
12040568	Hoes & Cutlasses	15,000.00	14,700.00	300.00	98%
12150000	Hoes & Cutlasses & Brooms	33,400.00	77,000.00	(43,600.00)	231%
12040568	Hoes, Cutlasses & Brooms	26,900.00	10,100.00	16,800.00	38%
12150000	Hoes Cutlasses & Brooms	13,300.00	-	13,300.00	0%
12040600	Hoes, Cutlasses and Brooms	68,000.00	17,800.00	50,200.00	26%
12150000	Hoes, Cutlasses& Brooms	12,593,500.00	3,777,950.00	8,815,550.00	30%
12040500	Library Books	144,600.00	50,600.00	94,000.00	35%
12060150	Live Road Show	1,500,000.00	-	1,500,000.00	0%
12060150	Live TV Coverage	25,000,000.00	-	25,000,000.00	0%
12040602	Maintenance	37,780,500.00	18,076,882.00	19,703,618.00	48%
12040357	Agriculture Control Post	-	-	-	0%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVEMENT
12040211	Air / Noise Pollution Abatement		-	-	0%
12040103	Annual Renewal	335,500.00	10,000.00	325,500.00	3%
12040308	Application of Bid Documents	10,000,000.00	5,000.00	9,995,000.00	0%
120500121	Arrears Development office Sani Estate Office				
12040160	Assignment/Valuation	519,000,000.00	101,820,000.00	417,180,000.00	19%
12040603	Badges	204,000.00	28,350.00	175,650.00	14%
12040619	Badges	45,200.00	-	45,200.00	0%
120500106	Darnawa shopping Complex & Offices				
12040106	By-Elections	14,500,000.00	-	14,500,000.00	0%
12020481	C. A.	37,780,500.00	19,785,533.00	17,994,967.00	52%
12040105	Chairmanship Elections	133,400,000.00	11,652,000.00	121,748,000.00	9%
12040611	Clubs and Societies	72,300.00	25,300.00	47,000.00	35%
12040587	Code of Ethics	-	-	-	0%
12080021	Cold Room	251,350.00	155,350.00	96,000.00	62%
12040020	College Practice Area	5,000,000.00	6,360,000.00	(1,360,000.00)	127%
120401690001	Computer Maintenance	-	-		0%
12040160	Computer Training/Maintenance	-			0%
12020701	Consultancy Services	15,750,000.00		15,750,000.00	0%
12060198	Documentary Production	22,000,000.00	-	22,000,000.00	0%
12040310	Drugs & Consumables	130,729,827.60	84,422,632.33	46,307,[illegible]95.27	65%
12040497	Ear, Nose and Throat	1,070,790.00	103,300.00	1,267,490.00	24%
12040497	Ear, Nose and Throat	94,600.00	520,500.00	(425,900.00)	550%
12040625	E-Library	21,100,000.00	20,745,247.00	354,753.00	98%
12040625	E-Library	1,200,000.00	2,950.00	1,197,050.00	0%
12040031	Environment Impact Assessment	43,000,000.00	22,395,600.00	20,604,400.00	52%
12020152	Exam (DRC)	100,357,500.00	31,726,385.00	68,631,115.00	32%
12040047	Dialysis	3,663,000.00	3,518,250.00	114,750.00	97%
12040104	Councillorship Elections	381,750,000.00	28,746,000.00	311,404,000.00	8%
12040028	Fire Safety Certificate	42,712,216.00	10,351,500.00	32,360,716.00	24%
12040064	Gaseous Emission	12,000,000.00	-	12,000,000.00	0%
12040570	Internal Exams	320,000.00	389,000.00	(69,000.00)	122%
12040617	Internet Connectivity	14,225,400.00	11,376,000.00	2,849,400.00	80%
12040508	Land Development/Premium	2,800,030,000.00	619,671,442.05	2,180,358,557.95	22%
12040405	N.H.I.S.	7,951,705.57	2,032,030.33	5,919,674.24	26%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVEMENT.
[illegible]	Medical Lab Services	44,865,810.00	72,807,238.02	(27,941,428.02)	162%
[illegible]	Medical Laboratory Services	[illegible]	[illegible]	[illegible]	119%
[illegible]	National Health Insurance Scheme (NHIS)	10,851,100.00	12,860,700.00	(2,011,800.00)	119%
[illegible]	National Health Insurance Scheme [illegible]	[illegible]	8,246,712.50	[illegible]	36%
[illegible]	[illegible]	270,000,000.00	43,948,338.00	226,051,662.00	16%
[illegible]	[illegible]	[illegible]	[illegible]		100%
[illegible]	Online [illegible]	[illegible]		[illegible]	0%
[illegible]	[illegible]	[illegible]	2,794,300.00	[illegible]	59%
[illegible]	Physio/Phototherapy	247,940.00	967,500.00	(719,560.00)	390%
[illegible]	Planning/Development Rate	417,900.00	146,675.00	271,225.00	35%
[illegible]	Practical Procedure Booklet	2,580,650.00	[illegible]	[illegible]	164%
[illegible]	Prosecution	[illegible]	[illegible]	745,000.00	23%
[illegible]	Psychiatric Expenses		-	-	0%
[illegible]	Re-certification/Regularisation	2,500,000,000.00	179,255,028.87	2,320,744,971.13	7%
[illegible]	Record of Practical Experience & Clinical Experience	315,000.00	583,500.00	(268,500.00)	185%
[illegible]	Renewal	100,000.00	-	100,000.00	0%
[illegible]	Renewal of Drilling Companies in the State	1,650,000.00	1,335,000.00	315,000.00	81%
[illegible]	Revenue from [illegible]	10,000,000.00	-	10,000,000.00	0%
[illegible]	Revenue From Markets Dev Co	277,091,193.[illegible]	222,441,510.30	54,612,683.40	80%
[illegible]	Revocation & Reissuance of Lost C of O	52,000,000.00	950,000.00	51,050,000.00	2%
[illegible]	SIWES/Field Trip/ITF	5,500,000.00	6,064,721.00	(564,721.00)	110%
[illegible]	SIWES/Field/ITF	2,132,000.00	724,000.00	1,408,000.00	34%
[illegible]	Standing Order Booklet	203,750.00	2,609,750.00	(2,135,000.00)	1280%
[illegible]	Standardised Result	14,225,400.00	11,698,600.00	2,526,800.00	82%
[illegible]	Student Hand Book	[illegible]	[illegible]	[illegible]	220%
[illegible]	Student Hand Book	385,000.00	1,064,000.00	(679,000.00)	276%
[illegible]	Students' [illegible]	[illegible]	[illegible]	[illegible]	2%
[illegible]	Students' Hand/Log Book	1,259,100.00	1,202,000.00	57,100.00	95%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	Training Booklet	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	Total	[illegible]	[illegible]	[illegible]	[illegible]

For the year ended 31st December, 2018

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVE MENT.
12040017	Contract Registration	150,000.00	145,000.00	5,000.00	97%
12040017	Contract Registration Consultant	5,000,000.00	1,805,000.00	3,195,000.00	[illegible]
12040151	Contractors Registration	18,500,000.00	11,158,000.00	7,342,000.00	60%
12040151	Contractors Registration	-	4,905,000.00	(4,905,000.00)	[illegible]
12040245	Registration	250,000.00	-	250,000.00	0%
12049974	Registration (New Permit)	297,000.00	120,000.00	177,000.00	40%
12040401	Registration of Artists	250,000.00	-	250,000.00	0%
12040184	Registration of Associations	1,131,375.00	2,011,375.00	(880,000.00)	178%
12040125	Registration of Business Premises	30,000,000.00	8,819,946.62	21,180,053.38	29%
12040104	Registration of Community Development Associations	2,000,000.00	1,248,500.00	751,500.00	62%
12060195	Registration of Contractors & Agencies	2,000,000.00	-	2,000,000.00	0%
12040146	Registration of Drilling Companies in the State	550,000.00	500,000.00	50,000.00	91%
12040245	Registration of Hotels (Forms)	-			0%
12040162	Registration of Mortgage	137,000,000.00	18,257,684.00	118,742,316.00	13%
	TOTAL	**16,006,968,290.43**	**4,706,931,659.44**	**11,300,037,531.59**	**29%**
12050001	Magistrate Court Fines	3,000,000.00	6,555,350.00	(3,555,350.00)	219%
12050011	Mining Offences Fines		-	-	0%
12050024	Forest Offences Fines	5,000,000.00	8,636,500.00	(3,636,500.00)	173%
12050027	Sanitation Fines				0%
12050030	Court fines on Traffic Offences	-			0%
12050032	Stray Animals Fines	-	-		0%
12040026	Court Fine	2,500,000.00	3,559,000.00	(1,059,000.00)	142%
12050001	Court Fine	3,500,000.00	3,940,354.00	(440,354.00)	113%
12050027	Sanitation Fine	4,000,000.00	282,750.00	3,717,250.00	7%
12050032	Stray Animals Fine	500,000.00		500,000.00	0%
12050009	Contravention Offences	140,000,000.00	61,071,710.00	78,928,290.00	44%
12050005	Penalties (General)	350,000,000.00	151,598,850.00	198,401,150.00	43%
12050025	Penalties on Heavy Duty	160,000,000.00	40,705,640.00	119,294,360.00	25%
12040008	Penalty	2,000,000.00	112,500.00	1,887,500.00	[illegible]
12070066	Tourism Development Levy TDL	119,000,000.00	-	119,000,000.00	0%
	TOTAL	**742,600,000.00**	**230,656,654.00**	**511,943,346.00**	**31%**
12001001	Sales of Forms(HBM)	-	-		0%
12020601	Sales of Publications	3,200,000.00	2,135,810.00	[illegible]	66%
12020610	Sales of Motor Vehicle Registration	56,250,000.00	10,871,300.00	45,378,700.00	19%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVE MENT.
12020633	Sales of Reflection Jackets	11,250,000.00	1,166,750.00	10,083,250.00	10%
12040490	Fruit Tree Nursery Sales	2,775,000.00		2,775,000.00	0%
12040493	Sales of Irrigation Pumps	11,400,000.00	-	11,400,000.00	0%
12040494	Sales of Sprayers	2,500,000.00	-	2,500,000.00	0%
12060004	Sales of Condemned Plant and Vehicles	18,480,000.00	17,045,660.00	1,434,340.00	92%
12060005	Sales of Vaccines	3,000,000.00	1,037,580.00	1,962,420.00	35%
12060006	Sales of Forms	1,000,000.00	440,000.00	560,000.00	44%
12060021	Sales of Ticket (Student's Transportation Scheme)	-		-	#DIV/0!
12060027	Sales of APER Forms	1,500,000.00	467,250.00	1,032,750.00	31%
12060027	Sales of Paper Forms (HOS Loan Form)	-	-	-	#DIV/0!
12060029	Sales of Obsolete Stores	266,750.00	892,929,042.02	(892,640,392.02)	309239%
12060031	Sales of Forms for Promotion, Conversion and Confirmation	2,251,125.00	-	2,251,125.00	0%
12060033	Sales of Fish (Fingerlings)	1,500,000.00	-	1,500,000.00	0%
12060043	Sales of Horticulture	-	-	-	#DIV/0!
12060053	Sales of Application Forms (Shops, etc.)	-	-	-	#DIV/0!
12060117	Sales of Publications	1,000,000.00	206,200.00	793,800.00	21%
12060161	Sales of Waste Papers	500,000.00	44,500.00	455,500.00	9%
12060164	Sales of Forms	3,000,000.00	1,637,500.00	1,362,500.00	55%
12060166	Sales of Airtime Radio	41,000,000.00	79,823,370.04	(38,823,370.04)	195%
12060167	Sales of Airtime TV	40,000,000.00	53,215,580.02	(13,215,580.02)	133%
12060168	Advert Rights Sales	5,000,000.00	2,751,200.00	2,248,800.00	55%
12060171	Out-Patient Record/Sales	34,626,548.00	24,531,270.00	10,095,278.00	71%
12060171	In-Patient Record/Folder Sales	17,959,594.40	12,474,495.00	5,485,099.40	69%
12060171	Out-patient Card/Sales	3,935,580.00	7,878,250.00	(3,942,670.00)	200%
12060172	In-patient Card/Sales	4,392,520.00	8,212,700.00	(3,820,180.00)	187%
12100007	Loan Recovery (Tractor Sales)	15,000,000.00		15,000,000.00	0%
12060032	Sale from Fruit Tree Seedlings	3,000,000.00	110,000.00	2,890,000.00	4%
12060163	Sale of Firewood	750,000.00	170,000.00	580,000.00	23%
12060065	Sale of Major Forest Produce	7,300,000.00	2,719,500.00	4,580,500.00	37%
12061064	Sale of Pilgrims Forms	80,000.00	130,000.00	(50,000.00)	163%
	TOTAL	293,008,817.40	1,119,897,957.08	(826,889,139.68)	382%
12020032	Motor Vehicle Licenses	437,500,000.00	123,044,475.75	314,455,524.25	28%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVE MENT.
12020040	Motor Cycle Number Plate licenses	24,000,000.00	4,642,000.00	19,358,000.00	19%
12020071	Learners Permit licenses	22,500,000.00	1,689,950.00	20,810,050.00	7%
12020133	Driver License (KSDL)	717,700,000.00	129,062,277.27	588,637,722.73	18%
	TOTAL	**1,201,700,000.00**	**258,452,703.02**	**943,247,296.98**	**22%**
12020061	Veterinary Drug License	1,000,000.00		1,000,000.00	0%
12020032	Motor Vehicle Licenses	437,500,000.00	123,[illegible]	314,333,524.25	29%
12020040	Motor Cycle Number Plate licenses	24,000,000.00	4,642,000.00	19,358,000.00	19%
12020071	Learners Permit licenses	22,500,000.00	1,689,950.00	20,810,050.00	7%
12020133	Driver License (KSDL)	717,700,000.00	129,062,277.27	588,637,722.73	18%
12020036	Health Facilities Licences	1,094,000.00	2,885,000.00	(1,[illegible],000.00)	[illegible]%
	TOTAL	**1,204,394,000.00**	**261,337,703.02**	**943,056,296.98**	**22%**
12010117	WHT on Rent	56,014,406.00	20,761,719.69	35,252,686.31	37%
12020803	Rent of Govt. Quarters	916,050.00	597,[illegible].00	319,094.00	65%
12020621	Rent on Govt. Property (Shops)	150,000.00	[illegible]	100,610.00	33%
12040150	Ground Rent	2,505,000,000.00	982,984,408.81	1,522,015,591.19	39%
12080001	Rent on Government Quarters	-	141,600.00	(141,600.00)	0%
12080001	Rent on Govt. Quarters	-	-	-	0%
12080001	Rent of Govt. Quarters	80,000.00	60,000.00	20,000.00	75%
12080003	Rent from Food Sellers	150,000.00	12,000.00	135,000.00	8%
12080004	Rent on Conference Centre	500,000.00	266,300.00	233,700.00	53%
12080013	Rent of Shops	220,000,000.00	1,745,600.00	218,254,400.00	1%
12080013	Rent on Govt. (University) Quarters	6,200,000.00	6,758,000.00	(558,000.00)	109%
12080013	Rent on Shops	350,000.00	370,000.00	(20,000.00)	106%
12080013	Rent of Shops	500,000.00	463,000.00	37,000.00	93%
12080013	Shops Rents	104,522,588.76	115,961,508.24	(11,438,919.48)	111%
12080016	Rent on Govt/Shops Space and Food Sellers	200,000.00	124,000.00	76,000.00	62%
12080016	Rent on Govt. Properties (Business Centre/Food Vendor)	420,000.00		420,000.00	0%
12080016	Stand / open space Rents	4,375,024.00	[illegible]	3,315,84[illegible]	[illegible]%
12080019	Rent on University Property (Medical Hostels)	3,800,000.00	3,720,000.00	80,000.00	98%
12080021	Rent of Government Properties (Lag/Abuja)	25,000,000.00	[illegible]	[illegible]	[illegible]%
12080022	Rent of Shops Within Horse Expo Hall at the Trade Fair Ground	13,000,000.00	[illegible]	[illegible]	[illegible]%
12090001	Rent from Federal Govt (Forest Reserve)	10,000,000.00	[illegible]	1,063,750.00	[illegible]%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVE MENT.
12090005	Lease/ Rent on Govt Property	100,000.00	99,900.00	100.00	100%
12090005	Rent on Govt. Shops	300,000.00	210,000.00	90,000.00	70%
12090005	Leasing/Rental of Government Properties	1,000,000.00	-	1,000,000.00	0%
12090005	Rent on Government Shops	275,500.00	115,000.00	160,500.00	42%
12090005	Leasing/Rent of Govt Property	350,000.00	-	350,000.00	0%
12090005	Lease/Rental of Govt Property	1,200,000.00	-	1,200,000.00	0%
12090007	Other rent	8,467,656.00	4,256,000.00	4,211,656.00	50%
12150011	Proceeds from Agro Processing Equipments	4,800,000.00	-	4,800,000.00	0%
12080003	Proceeds from Government Buildings Conference Hall Hire	[illegible]	405,000.00	158,750.50	72%
12050011	Proceeds from Irrigation Scheme	100,000.00	100,000.00	-	100%
	TOTAL	**2,970,335,575.26**	**1,162,078,586.97**	**1,808,256,988.29**	**39%**
12070002	Earning From Laboratory Services	5,000,000.00	2,420,650.00	2,579,350.00	48%
12070016	Earnings from Binding	-	-	-	0%
12070128	Earning from leasing of Grains Silos & Stores	2,500,000.00	11,580,301.70	(9,080,301.70)	463%
12070129	Printing Valuation (Earnings)	35,000,000.00	19,723,875.00	15,276,125.00	56%
12070131	Earning From Pit Toilets	1,500,000.00	113,500.00	1,386,500.00	8%
12070131	Earning from Public Toilets	1,440,000.00	100,000.00	1,340,000.00	7%
12070131	Toilet Earnings	1,020,000.00	457,500.00	562,500.00	45%
12120001	Interest Earned on Bank Deposits	-	-	-	0%
12120001	Interest Earned on Bank Deposit	50,000,000.00	75,071,206.55	(25,071,206.55)	150%
120400550	Earnings (ESTA Buses)	-	-		0%
12040527	Hiring of Academic Gown	-	-		0%
12070130	Hiring of Academic Gowns	2,000,000.00	2,500,000.00	(500,000.00)	125%
12070130	Hiring of Academic Gowns	551,250.00	118,192.00	433,058.00	21%
12070005	Hiring of Conference Hall	168,965.00	70,000.00	98,965.00	41%
12080001	Hiring of Conference/Lecture Halls	850,000.00	830,000.00	20,000.00	98%
12070049	Hiring of Facilities	18,492,890.00	8,645,000.00	10,847,890.00	47%
12070051	Hiring of Stadia	607,754.00	779,754.00	(172,000.00)	128%
12070089	Cultural Troupe (Bozale)	952,875.00	241,300.00	711,575.00	25%
12030013	Death/Birth Notification	264,440.00	376,500.00	(112,060.00)	142%
12070101	Environmental Health Services	315,000.00	127,500.00	187,500.00	40%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVE MENT.
12070106	Expectant Family Care Project	-	-	-	0%
12070008	Hall Hire	635,250.00	328,000.00	307,250.00	52%
12090006	Parking lots	13,166,575.00	3,032,274.58	10,134,300.42	23%
12080015	Shop Spaces	500,000.00		500,000.00	0%
12080013	Health Insurance Scheme/Third Party	33,075,000.00	19,000,000.00	14,075,000.00	57%
	TOTAL	**135,354,999.00**	**126,715,583.83**	**8,639,415.17**	**94%**
12110002	Dividend on Investment	17,000,000.00		17,000,000.00	0%
12110002	Investment& Dividend	50,000.00		50,000.00	0%
12120001	Interest on Bank Deposit	1,000,000,000.00	287,244,677.19	712,755,322.81	29%
	TOTAL	**1,017,050,000.00**	**287,244,677.19**	**729,805,322.81**	**28%**
12040090	Admin Charges	18,000,000.00	9,735,000.00	8,265,000.00	54%
12040090	Admin Charges	200,000.00	-	200,000.00	0%
1240318	Admission Letter Charges	320,000.00		320,000.00	0%
12040318	Admission Letter Charges	4,359,600.00	2,914,000.00	1,445,600.00	67%
12040279	Caution Charges	14,225,400.00	10,765,180.00	3,460,220.00	76%
12040431	Dental Charges	12,429,890.00	5,852,146.00	6,577,744.00	47%
12040431	Dental Charges	1,002,540.00	772,000.00	220,540.00	77%
12040016	Examination Charges	28,450,800.00	16,676,112.00	11,774,688.00	59%
12040656	Land Clearing (Irrigation Water Rate Charges)	150,000.00	14,000.00	136,000.00	9%
12040632	Maintenance Charges	28,894,450.00	12,381,950.00	16,512,500.00	43%
12040030	Medication Charges	7,112,700.00	7,242,200.00	(129,500.00)	102%
12040619	Other Charges (I.D. Cards & Badges)	8,820,000.00	6,000,000.00	2,820,000.00	68%
12040036	Outdoor Charges	369,700,000.00	65,897,200.07	303,802,799.93	18%
12120002	Pilgrims Administrative Charges	150,000,000.00		150,000,000.00	0%
12040177	Result Certificate/Transcript Charges	21,000,000.00	10,455,000.00	10,545,000.00	50%
12040041	Science Practical Charges	14,856,450.00	12,703,400.00	2,153,050.00	86%
12040515	Statement of Result Charges	135,500.00	-	135,500.00	0%
12040274	Students Registration Charges	34,551,825.00	24,757,210.00	[illegible]	72%
12010026	Surcharge for Loss of	50,000.00		50,000.00	0%
	TOTAL	**714,259,155.00**	**186,166,007.07**	**528,093,147.93**	**26%**
12010114	WHT on Dividend	280,514,918.00	241,074,824.56	39,440,094.04	86%
12011007	Capital Gains Tax	106,583,472.30	3,001,696.11	102,581,776.19	3%
12010166	Direct Assessment Tax	728,073,974.00	372,335,868.37	355,738,106.63	51%

ECONOMIC CODE	REVENUE SOURCE	APROVED BUDGET 2018	ACTUAL 2018	VARIANCE	ACHIEVEMENT.
12010037	Entertainment Levy 5% Consumption Tax	-	-	-	0%
12010028	Levies And Taxes	230,000.00	232,000.00	(2,000.00)	101%
12010038	Restaurant and Entertainment Tax	49,000,000.00	40,624,589.05	8,375,410.95	83%
12090109	Tax Audit Areas	4,160,026,159.00	418,533,108.24	3,741,493,050.76	10%
12010116	WHT on Bank Interest	410,689,696.16	561,514,934.24	(150,825,238.08)	137%
12010110	WHT on Commission	53,581,793.30	58,774,407.24	(5,192,613.94)	110%
12010112	WHT on Consultancy	18,581,793.30	23,262,823.97	(4,681,030.67)	125%
12010111	WHT on Contract	700,310,272.00	542,292,245.53	158,018,026.47	77%
12010113	WHT on Directors	41,612,451.00	35,409,645.08	6,202,805.92	85%
12010101	PAYE Federal	3,315,515,960.40	4,731,977,057.78	(1,416,461,097.38)	143%
12010104	PAYE Local Govt	748,660,650.62	317,715,687.58	430,944,963.04	42%
12010105	PAYE Others	4,920,273,019.00	7,643,816,434.48	(2,723,543,415.48)	155%
12010102	PAYE State	4,454,954,562.50	1,174,819,094.97	3,280,135,467.53	26%
	TOTAL	18,987,607,622.78	15,165,384,417.70	3,822,223,205.08	81%
12110002	Recovery of Public Fund	50,000,000.00	12,325,702.29	37,674,297.71	25%
12110001	Refund of Over Payment Received	20,000,000.00	39,033,518.78	(19,033,518.78)	195%
12110005	Recurrent Grant from Other Organisations & Agencies	10,000,000.00	6,000.00	9,994,000.00	0%
	TOTAL	80,000,000.00	51,365,221.07	28,634,778.93	64%

SUMMARY OF REVENUE

REVENUE SOURCE	APPROVED BUDGET	ACTUAL 2018	VARIANCE	ACHIEVEMENT
FEES	15,508,968,290.43	4,208,331,058.81	11,300,637,231.58	28%
FINES AND PENALTIES	742,600,000.00	230,656,654.00	511,943,346.00	31%
SALES	291,006,817.40	1,119,097,957.08	(828,091,139.68)	385%
LICENCES	1,201,700,000.00	258,452,703.02	943,247,296.98	22%
RENT ON GOVT PROPERTIES	2,870,335,575.26	1,162,076,555.97	1,708,258,946.29	39%
EARNINGS	135,354,999.00	126,715,583.83	8,639,415.17	94%
DIVIDEND	1,017,050,000.00	297,244,677.19	720,805,322.81	29%
CHARGES	714,259,155.00	186,166,007.07	528,093,147.93	26%
TAXES	18,987,607,622.78	15,165,384,417.70	3,822,223,205.08	81%
RECOVERY AND GRANTS	80,000,000.00	51,365,221.07	28,634,778.93	64%
TOTAL REVENUE	43,150,884,459.87	24,296,993,468.77	18,853,891,891.10	56.31%

SCHEDULESOFCAPITAL EXPENDITURE

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIANCE
23020113	Pulses Production	-	1,245,000,000.00	1,245,000,000.00
23040106	Anchor Borrowers Scheme (Central Bank of Nigeria- CBN)	-	400,000,000.00	400,000,000.00
23050101	Collaboration with Leventis Foundation (Agric School)	-	-	-
23040110	Fertilizer Operations	-	50,100,000.00	50,100,000.00
23050123	Continuous support to Agricultural Research Institutes	-	-	-
23040101	Watershed and Shelterbelt Management		150,042,000.00	150,042,000.00
23040101	Shelterbelt Management	-	-	-
23040106	Raising of Seedlings in State Nurseries	8,914,500.00	50,091,000.00	41,179,500.00
23040101	Establishment of New Plantation/Woodlots in the State	-	61,487,130.00	61,487,130.00
23050125	Advocacy and Sensitization on Trees Planting	-	7,100,000.00	7,100,000.00
23050101	Restructuring of Cooperative Activities			
23050101	Forest Reserve Management		38,865,000.00	38,865,000.00
23050101	Agricultural Research and Development	499,600.00	50,000,000.00	49,500,400.00
23050125	Domicile GAP/GHP through Partnership/Consultant		49,920,000.00	49,920,000.00
23020113	Renovation of Engineering out Station/Procurement of Agricultural Equipment	6,985,371.45	35,460,000.00	28,474,628.55
23050128	Establish Public Health Emergency Response Committee		20,300,000.00	20,300,000.00
23020103	Purchase of 3 No Cold Storage facility (solar energy)		-	
23050101	Development of Livestock Training School and Agency		64,950,000.00	64,950,000.00
23040107	Improvement of Indigenous Breeds	-	15,165,000.00	15,165,000.00
23020113	Establishment of Meat Regulatory Agency	-	-	
23050128	Provide Financial Support to Commodity Value Chain Development	-	30,938,550.00	30,938,550.00
23040107	Strengthen the School of Livestock Training (PPU) Kawo Kaduna			

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23030101	Rehabilitation of State Own Irrigation Scheme Across the State		-	
23030101	Rehabilitation of State own Irrigation Scheme in Zone (Kaduna 2 & 3)	12,750,000.00	79,998,823.42	67,248,823.42
23030112	Rehabilitation of Cooperative Institute Ikara			
23040107	Animal Livestock ... and Diseases Control Activities	83,877,220.00	120,000,000.00	36,122,780.00
23040107	Procurement of Chemicals & Equipment for Prevention of Disease Outbreak		18,339,000.00	18,339,000.00
23050129	Production of Fingerlings		24,286,500.00	24,286,500.00
23050128	Provision of 25% Insurance Premium Subsidy to Farmers		81,190,000.00	81,190,000.00
23050127	State Partnership for Agriculture (SPA)		15,060,000.00	15,060,000.00
23030112	Renovation of Eleven Warehouses	28,116,391.72	44,890,000.00	16,773,608.28
23030112	Rehabilitation/Equipment/Maintenance of 75 warehouses		-	-
23020118	Provision of Basic Irrigation Infrastructure Scheme	83,686,294.90	100,000,000.00	16,313,705.10
23010127	Purchase and Distribution of Hand tiller machine		34,535,000.00	34,535,000.00
23040107	Development of Livestock Production Clusters	213,837,643.63	223,208,000.00	9,370,356.37
23020127	Technology Based Agriculture Management Solution Services	46,698,327.63	120,854,419.00	74,156,091.37
23010121	Procure Demonstrating Equipment for the School of Home Economic			-
23050123	Price Support-Post-Harvest Produce Purchase		-	-
23040107	Rehabilitate Grazing Reserves		-	-
23050123	Agricultural Loan Scheme			
23050123	Textile Revival Program Cotton Farming			
23020119	Procurement Agricultural Processing Machine			
23010101	State Wide Tree Planting	50,136,000.00	52,936,589.00	2,800,589.00
	TOTAL	565,301,349.33	2,214,720,010.48	2,049,218,661.15
	Footnotes			

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
	Anchor Borrowers Scheme (Central Bank of Nigeria- CBN)	-	320,000,000.00	320,000,000.00
	State Counterpart	-	180,000,000.00	180,000,000.00
		-	500,000,000.00	500,000,000.00
		-		-
	Concessional Multilateral Loans and Credit	-	2,814,720,010.48	2,814,720,010.48
	KADUNA STATE FOREST MANAGEMENT PROJECT			
23040101	State Wide Tree Planting	-	-	
23020113	New Industrial Plantation Establishment	-	20,000,000.00	20,000,000.00
23050123	Management of Plantation Infrastructures at Nimbia Afaka and Ribako	-	-	-
23020113	Protection / Management of Existing Plantation	-	11,327,700.00	11,327,700.00
23040101	Production of Seedling	-	26,713,535.00	26,713,535.00
	TOTAL	-	**58,041,235.00**	**58,041,235.00**
	KADUNA STATE AGRICULTURAL DEVELOPMENT AGENCY (KADA)	-		-
23020113	Enhance Community Seed Production		18,850,000.00	18,850,000.00
23050101	Conduct of Unified Agric Extension Services	8,226,000.00	42,299,200.00	34,073,200.00
23050101	Conduct of Back to Land Programme	-	13,681,360.00	13,681,360.00
23050101	Carry out Fadama III AF Project	-	285,872,000.00	285,872,000.00
23020113	Carry out Agricultural Processing Productivity Enhancement and Livelihood Support Project (APPEALS) (Counterpart Fund)	24,744,935.00	48,000,000.00	23,255,065.00
23050129	Carry out Commercial Agric Development Project (CADP)	-		-
23050123	Agricultural Planning Programme	-	16,783,000.00	16,783,000.00
23030112	Rehabilitation of Community Irrigation Schemes	296,785.75	215,351,310.00	215,054,524.25
	TOTAL	**33,267,720.75**	**641,036,870.00**	**607,769,149.25**

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
	MINISTRY OF COMMERCE, INDUSTRY AND TOURISM			
23010124	To Rehabilitate, Restructure and Equip BATCs	18,994,531.67	926,256,885.92	907,262,354.25
23050129	Provide Alternative Power Supply for BATCs			
23050101	Mapping, Documentation of Tourism and Historical Sites		70,025,999.98	70,025,999.98
23050128	Designing of Standard Zoo		50,116,000.00	50,116,000.00
23050101	Establishment of Business Support Centre	15,750,000.00	50,000,000.00	34,250,000.00
23050128	Design of Technological Parks		10,000,000.00	10,000,000.00
23050128	Establishment of Data Bank (Hard and Software) of Businesses in the State	2,686,896.00	10,000,000.00	7,313,104.00
23030121	Acquisition of Two (2Nos) Expo Halls and Replacement of Tarpaulin at Trade Fair Complex		66,160,000.00	66,160,000.00
	TOTAL	**37,431,427.67**	**1,182,558,885.90**	**1,145,127,458.23**
	INDUSTRIALIZATION AND MICRO CREDIT MANAGEMENT BOARD			
23050172	Small Credit Support			
23050172	KADAT			
23050128	Youths and Women Empowerment Programme		498,860,891.10	498,860,891.10
	TOTAL	-	**498,860,891.10**	**498,860,891.10**
	MINISTRY OF RURAL AND COMMUNITY DEVELOPMENT			
23010145	Purchase and Installation of Transformers	154,149,524.70	1,000,000,000.00	845,850,475.30
23030102	Kaduna Special Intervention on Rural Electrification Projects	41,402,823.93	200,450,000.00	159,047,176.07
23020118	Provision of Mini Grid Solar Electrification to 3 Pilot Communities (Green Elect		3,000,000.00	3,000,000.00
23010143	Rural Electrification	40,162,590.53	107,259,100.59	67,096,510.06
23050120	Tompanda Scale-up	70,351,912.59	600,000,000.00	529,648,087.41
23020118	Provision of Rural Infrastructure (Mining Zones Intervention)	19,951,036.38	500,200,000.00	480,248,963.62
23060101	Rural Feeder Roads Project			
23020111	Cooperative Hub		30,540,000.00	30,540,000.00
	TOTAL	**326,018,188.13**	**2,441,449,400.50**	**2,115,431,212.46**

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
	KADUNA POWER SUPPLY COMPANY LIMITED (KAPSCO)			
23050101	Innovative Power Generation Programmes	39,435,149.67	1,500,000,000.00	1,460,564,850.33
23020103	Energy Efficience Programmes	10,200,070.06	90,150,000.00	[illegible]
23020103	Electricity Access for Communities	2,313,373.88	40,948,000.00	38,[illegible]1,626.12
23050101	Capacity Building and Empowerment Programmes		-	-
23010113	Acquisition of Computers & Accessories for Projects		-	-
23010119	Procurement of 30 Units Modular 50KVA Waste to Power Generator (1.5MW)		-	-
23020103	Completion of Gurara 30MW Hydro		-	-
23010119	Procurement of Emergency Standby Mobile Power Generator	-	-	-
23020103	Deployment of Mini-grid Solar System	-	-	-
23020104	Energy Saving Bulbs Programme	-	-	-
23020103	KAPSCO/B O I Solar Rooftop Indicator	-	-	-
23020125	Completion of Kudenden 215MW-LPFO/Gas	-	-	-
23050129	Indian Exim Loan	-	-	-
	TOTAL	**51,948,593.61**	**1,571,098,000.00**	**1,519,149,406.39**
	COMMUNITY AND SOCIAL DEVELOPMENT AGENCY			
23050101	Community and Social Development Programmes across the State	-	2,100,000,000.00	2,1[illegible]0,000,000.00
	TOTAL	-	**2,100,000,000.00**	**2,[illegible]0,000,000.00**
	MINISTRY OF WORKS, HOUSING AND TRANSPORT			
23020103	Provision of Automated Solar Powered Traffic Signal Control in Kaduna, Kafanchan and Zaria	18,756,059.09	70,330,000.00	51,573,940.91
23010124	Rehabilitation of Mechanical Engineering Workshop for Skills Acquisition	6,360,107.25	15,210,000.00	8,849,892.75
23050128	Public Housing, Public Private Partnership (PPP)		600,054,000.00	600,054,000.00
23020101	Construction and Acquisition of New State Government Administrative Buildings	1,439,555,602.60	1,926,066,189.22	486,510,586.62

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23020101	Reconstruction of Kaduna State Media Corporation Offices	185,639,415.65	1,000,245,500.00	814,606,084.35
23010124	Supply and Installation of Laboratory Equipment at Civil Engineering Department	-	65,300,500.00	65,300,500.00
23020128	Construction of Additional strike force base at NNPC Junction Kaduna			
23020105	External Utility Connection at Sir Kashim Ibrahim House Kaduna			
23020118	Provision of Infrastructure at new Layouts			
23020114	State Trunk Roads Projects			
23020114	Township Roads Projects			
23020114	Construction of Box Culverts			
23030123	Supply and Installation of Street Lighting			
23020128	Refurbishment and Maintenance of Public Buildings By Facility Management Agency			
23020101	Construction and Acquisition of New State Government Administrative Buildings			
	TOTAL	**1,650,311,184.59**	**3,577,206,189.22**	**1,926,895,004.63**
	KADUNA STATE ROADS AGENCY (KADRA)			
23020350	Conduct of Road Maintenance Across the State	65,994,500.00	218,128,200.00	152,133,700.00
23030123	Conduct of Street Light Maintenance Across the State	485,000,103.67	523,110,400.00	38,110,296.33
23020114	Provision of Surface Dressed Road	-	1,909,240,110.90	1,909,240,110.90
23020114	Design and Construction of Double Coat Surface Dressed Roads	107,171,071.40	684,080,162.06	576,909,090.66
23020118	Beautification of Bus Rapid Transit Lanes and Road Pavement Phase II	-	565,305,000.00	565,305,000.00
23020111	Construction of Retaining Wall Along Kofar Gayan - Jos Road Zaria	-	50,630,000.00	50,630,000.00
23020111	Erosion Control across the State	41,[illegible].17	42,000,000.00	279,767.83
23020114	Erosion Control in [illegible] Kaduna South LGA	-	-	-
230[illegible]129	[illegible] Phase II	[illegible]	135,[illegible]	[illegible]

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23020115	Kaduna Metropolitan Road and Transport	229,978,57[illegible]	500,120,000.00	270,14[illegible]
23020114	Kaduna Ring Roads		180,030,500.00	180,030,500.00
23020114	State Trunk Roads Projects	658,579,[illegible].20	1,500,030,000.00	[illegible]
23020125	Provision of Infrastructure at New Layouts	747,940,[illegible]	1,000,025,000.00	[illegible]
23020111	Township Roads Projects	8,101,174,132.72	8,117,636,215.09	16,462,080.37
23020350	Construction of Box Culvert	105,953,792.10	250,630,000.00	144,676,207.90
23030123	Supply and Installation of Street Lighting	25,537,[illegible].40	1,229,352,795.15	1,202,715,627.7[illegible]
23020118	Provision of Road Infrastructure (Mapping Zones Intervention)	121,651,251.41	150,000,000.00	28,348,748.59
23020114	Rural Feeder Roads	1,687,173,305.06	1,700,000,000.00	12,826,694.94
	TOTAL	**12,409,065,428.46**	**19,336,708,771.20**	**6,927,643,342.74**
	KADUNA STATE TRAFFIC AND ENVIRONMENTAL LAW ENFORCEMENT AGENCY [KASTELEA]			
23050128	Implementing KASTELEA Driving Academy	8,077,500.00	11,760,000.00	3,682,500.00
23050128	Procurement of Operational Gadgets	69,681,000.00	80,291,500.00	10,610,500.00
23010105	Procurement of Specially Equipped Enforcement Automobiles	106,345,687.00	106,500,000.00	154,313.00
	TOTAL	**184,104,187.00**	**207,551,500.00**	**23,447,313.00**
	KADUNA STATE FACILITIES MANAGEMENT AGENCY (KADFAMA)			
23010119	Purchase of Generating Set			
23020169	Repairs and Renovation of MDAs	1,241,465,976.24	1,[illegible],625,000.00	1[illegible],159,023.76
23050109	Landscaping of State Government Premises	-	561,922,500.00	561,922,500.00
23020105	Installation of 1No. Borehole for KADFAMA Office	-	3,530,500.00	3,530,500.00
23010115	Purchase of Photocopying Machines(Sharp Copier) (X5 Units)		808,500.00	808,500.00
23010113	Purchase of Computers for KADFAMA Office	1,719,750.00	3,005,500.00	1,285,750.00
23010114	Purchase of 15No. Laser Jet Printers for KADFAMA	-	758,500.00	758,500.00
23030121	Furnishing of KADFAMA Office	-	30,312,500.00	30,312,500.00
23050102	Acquisition of Softwares	-	15,312,500.00	15,312,500.00

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
230101[illegible]	Procurement of Centralized Generator and Air Conditioning Systems in MDAs		205,2[illegible]0.00	205,295,800.00
230501[illegible]	Installation and Upgrading of [illegible] State Government Premises		[illegible]	[illegible]
230501[illegible]	Design and Specification of Construction Requirements in all State Government Premises		[illegible]	[illegible]
230501[illegible]	Creation of International Standard Asset Register with Data Base		[illegible]	[illegible]
230501[illegible]	Remodeling of State Owned Parks and Gardens		[illegible],025,000.00	[illegible],025,000.00
230501[illegible]	Rehabilitation and Maintenance of State Government properties			
230101[illegible]	Installation of Fire Detection and Fire Fighting Equipment in MDAs		[illegible],312,500.00	[illegible],312,500.00
230101[illegible]	Acquisition of Health and Safety Gadgets in all MDAs		20,312,500.00	20,312,500.00
23020100	Construction of Warehouse and Storage Facilities		-	
230501[illegible]	Software Upgrade and licensing for KADFAMA		2,312,500.00	2,312,500.00
23050120	Purchase of Tools and Equipment for KADFAMA	20,803,167.39	50,000,000.00	29,196,832.61
23050320	Settlement of Inherited 2016/2017 Capital Projects from MOWHT	-	-	
	TOTAL	**1,263,988,893.63**	**2,675,700,500.00**	**1,411,711,606.37**
	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY			
23020107	Construction of 6No. Science Secondary Schools (SDG)	36,602,530.87	761,722,256.28	725,119,725.41
23010112	Supply of Furniture to Secondary Schools across the State	87,078,059.00	200,000,000.00	112,921,941.00
23030106	Primary and Secondary School Rebuilding and Equipping Programme	3,794,315,803.21	7,050,000,000.00	3,255,684,196.79
23010124	Supply of Students Electronic Tablets	137,000,000.00	610,000,000.00	473,000,000.00
230501[illegible]	Global Partnership for Education (GPE)		1,967,486,550.00	1,967,486,550.00
230501[illegible]	Interventions to Improve Nutrition for Primary Pupils, IQTE Boarding School Pupils and 31 Boarding Secondary Schools	1,761,088,951.59	2,390,498,500.00	629,409,548.41

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23050101	Teacher Development Programme (TPD/DFID Joint Project	16,225,500.00	377,029,786.00	360,804,286.00
23020127	Technology Based School Management Solution Services	8,261,071.34	120,854,419.00	112,593,347.66
23050101	Develop Scientific Glass Technology	-	25,330,500.00	25,330,500.00
23010124	Supply/Installation of LPG Tanks, Burners and Industrial Boiling Pans in 29 Boarding Secondary Schools	37,327,491.75	50,000,000.00	12,672,508.25
23050101	Build and Procure Standard Analytical Laboratory at Research Complex to Purify, Analyse and Enhance the Nutritional Value of Products	-	59,516,160.00	59,516,160.00
23050101	Construct and Equip a Multi-purpose Workshop at MoESST Headquarters	-	14,000,000.00	14,000,000.00
23020127	Develop Computer Base Test (CBT) Centre; 1 Centre in Each Senatorial District		50,200,000.00	50,200,000.00
23020127	Develop Web Portal for ICT Services and Multi Media/Video Conference Centre	12,500,000.00	65,550,000.00	53,050,000.00
23020127	Construct Computer Laboratories and Supply 20 Desktops Each in 50 secondary Schools Across the State		138,000,000.00	138,000,000.00
23010124	Procurement of Science Equipment	-	177,860,000.00	177,860,000.00
23050128	Provision of School Uniforms for Students Across the State		511,869,256.00	511,869,256.00
23050101	Interventions to Disaster Management (Windstorm, Fire Outbreak etc) in 210 Schools Across the State	-	100,000,000.00	100,000,000.00
23010125	Procurement of Books for Schools	146,363,100.00	400,000,000.00	253,636,900.00
23020101	Fencing of Government Covered Facilities	449,741,157.32	2,300,000,000.00	1,850,258,842.68
	TOTAL	**6,486,504,055.15**	**17,389,917,257.28**	**10,903,413,202.13**
	KADUNA STATE UNIVERSITY			
[illegible]	Construction of Economics Department Building		[illegible]	[illegible]
[illegible]	Construction of 2No. [illegible] Lecture Halls		[illegible]	[illegible]
[illegible]	Construction of Pharmaceutical Sciences Building		[illegible]	[illegible]

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23020107	Consultancy Services on Construction of Pharmaceutical Sciences Building		2,727,272.73	2,727,272.73
23020101	Construction of Multipurpose Tech. Laboratory Complex at Kafanchan	6,680,161.51	6,715,515.55	35,354.04
23010122	Procurement of Equipments for Multipurpose Tech. Laboratory Complex, Kafanchan		53,1[illegible],024.22	[illegible],036.22
23050103	Procurement of 2No. Project Monitoring Vehicles (FORD)		2,082,000.00	2,082,000.00
23050124	Consultancy Services on Construction of Multi-purpose Tech. Laboratory Complex, Kafanchan		878,053.40	878,053.40
23010108	Construction of 1000 Seat Capacity Auditorium Complex		40,036,828.85	40,036,828.85
23010121	Supply & Installation of Furniture to Auditorium Complex		13,196,396.25	13,196,396.25
23020101	Supply & Installation of ICT Equipments & Alternative Power Supply to 1000 seat capacity Auditorium Complex		4,294,640.25	4,294,640.25
23050104	Procurement of 2No. Project Monitoring Vehicles (HILUX)		1,095,112.50	1,095,112.50
23020107	Furnishing of Laboratories at Faculty of Sciences Complex		4,200,000.00	4,200,000.00
23050126	Consultancy services on Construction of 1000 Seat Capacity Auditorium Complex		5,476,609.65	5,476,609.65
23020113	Construction of Faculty of Agricultural Science [Phase II]	38,99[illegible]	93,390,350.29	54,395,279.46
24020113	Furnishing of Faculty of Agricultural Science [Phase II]		6,924,186.59	6,924,186.59
23010122	Furnishing of Laboratories & Offices at Faculty of Pharmaceutical Science Complex		13,643,039.25	13,643,039.25
23020118	Furnishing of Laboratories at Faculty of Science Complex (II)		1,596,224.85	1,596,224.85
23010172	Procurement of Equipment for Faculty of Medicine (CT-Scan)		10,410,765.38	10,410,765.38
23010312	Furnishing of Clinical Laboratories & Procurement of Teaching Aids (Lots 2,3C)		7,633,796.48	7,633,796.48
23020101	Consultancy Services on Construction of Faculty of Agricultural Science [Phase II]		3,403,357.17	3,403,357.17

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23010522	Procurement of Furnitures & Equipments for Library at Kafanchan		7,041,819.75	7,041,819.75
23020137	Installation, Networking & Configuration of a Dedicated LAN Fibre Optic Internet Backbone for Phases 2-4		26,713,401.90	26,713,401.90
23050102	Provision & Subscription to Stable Internet Connection		13,724,786.25	13,724,786.25
23010113	Upgrade of Computer Centre		54,117,081.00	54,117,081.00
23020127	Installation of Campus-wide Surveillance System and Instructional Facilities		45,318,423.75	45,318,423.75
23050126	Consultancy Services on Installation & Networking of Campus-wide Surveillance System and Instructional Facilities		12,328,802.00	12,328,802.00
23020101	Construction & Equipping of 3No. Workshops at Kafanchan		85,642,811.25	85,642,811.25
23020124	Construction of Students' IT Park at Kafanchan Campus		23,826,841.13	23,826,841.13
23020101	Consultancy Services on Construction of Students' IT Park at Kafanchan Campus		5,534,947.00	5,534,947.00
23010102	Construction of Faculty Auditorium Complex for Social & Management Sciences		48,509,483.00	48,509,483.00
23050126	Consultancy Services on Construction of Faculty Auditorium Complex for Social & Management Sciences		2,480,021.28	2,480,021.28
23010122	Procurement of Equipments for Other Selected Departments		3,827,503.00	3,827,503.01
23020124	Construction of Students' IT Park at College of Basic Studies, Kaduna		22,063,117.88	22,063,117.88
23010122	Procurement of Equipments for Other Selected Departments III		1,860,000.00	1,860,000.00
23010113	Procurement of Desktop Computers		7,671,824.25	7,671,824.25
23050101	Consultancy Services on Construction of Students' IT Park at CBS, Kaduna		[illegible]	[illegible]
23020101	Construction of 300seat Capacity Lecture Hall at Kafanchan		[illegible]	[illegible]788.31

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23050124	Consultancy Services on Construction of 300seat Capacity Lecture Hall at Kafanchan	-	755,323.95	755,323.95
23010102	Construction and Furnishing of Auto Card/Manual Drafting Studio Complex	10,732,736.82	93,840,322.50	83,107,585.68
23010142	Procurement of Equipments for Auto Card/Manual Drafting Studio Complex		11,112,859.17	11,112,859.17
23050124	Consultancy Services on Construction and Furnishing of Auto Card/Manual Drafting Studio Complex	-	3,694,926.10	3,694,926.10
23010122	Procurement of Equipments (MRI Machine) for Faculty of Medicine Complex		22,499,381.04	22,499,381.04
23010122	Procurement of Additional Equipment for Faculty of Medicine Complex (A&B)	-	14,175,412.58	14,175,412.58
23020124	Consultancy Services on Procurement of Additional Equipment for Faculty of Medicine Complex (A&B)	-	770,806.13	770,806.13
23010122	Procurement of Equipments for Department of Physics		112,632,162.64	112,632,162.64
23010122	Procurement of Additional Equipments for Faculty of Medicine (III)		14,110,081.65	14,110,081.65
23050124	Consultancy Services on Procurement of Additional Equipments for Faculty of Medicine (III)		601,918.16	601,918.16
23010102	Construction of Classrooms/Office Complex at Kafanchan		35,386,183.35	35,386,183.35
23020101	Consultancy Services on Construction of Classrooms/Office Complex at Kafanchan		1,740,549.38	1,740,549.38
23020113	Construction of Faculty of Environmental Sciences (Phase II)		69,094,701.43	69,094,701.43
23020113	Construction, Furnishing & Supply of Equipments for the Faculty of Social & Mgt. Sciences (Phase II)	37,488,139.51	126,049,580.32	88,561,440.81
23010142	Procurement & Installation of Printing Equipment for Mass Communication Dept		4,902,750.00	4,902,750.00

ECONOMI C CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23010112	Procurement and Installation of Lecture Hall Furniture for Faculty of Arts	-	1,537,500.00	1,537,500.00
23050128	Consultancy Services on Construction, Furnishing & Supply of Equipments for the Faculty of Social & Mgt. Sciences (Phase II)	-	7,504,564.47	7,504,564.47
23010112	Consultancy Services on Procurement of Hospital Furniture and Equipments for the University Sick-Bay	-	370,946.21	370,946.21
23010122	Procurement of Equipments for Postgraduate Research in the Department of Biochemistry	-	573,450.00	573,450.00
23010102	Construction and Furnishing of Faculty of Science (Phase II)	-	129,557,850.00	129,557,850.00
23020101	Consultancy Services on Construction and Furnishing of Faculty of Science (Phase II)	-	3,059,505.00	3,059,505.00
23010122	Procurement of Equipments for Faculty of Medicine	-	13,843,393.95	13,843,393.95
23050124	Consultancy Services on Procurement of Equipments for Faculty of Medicine	-	601,918.16	601,918.16
23010122	Procurement of Equipments for Faculty of Agriculture	-	13,885,261.51	13,885,261.51
23010122	Consultancy Services on Procurement of Equipments for Faculty of Agriculture	-	418,528.83	418,528.83
23010102	Construction of 500 seat Capacity Lecture Theatre	-	22,506,181.80	22,506,181.80
23010112	Furnishing of 500 seat Capacity Lecture Theatre	-	7,901,775.00	7,901,775.00
23020113	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
23020101	Construction of Postgraduate Lecture Classes	-	9,782,484.07	9,782,484.07
23020107	Furnishing of Postgraduate Lecture Classes	-	3,789,209.81	3,789,209.81
23010122	Procurement of Equipments for Department of Biochemistry	-	2,813,250.62	2,813,250.62
23010122	Procurement of Equipments for Department of Mathematics	-	2,709,837.12	2,709,837.12
23010122	Procurement of Equipments for Department of Chemistry	-	2,770,021.95	2,770,021.95
23010122	Procurement of Equipments for Department of Microbiology	-	2,564,781.00	2,564,781.00

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23010112	Procurement of Equipments for Faculty of Pharmaceutical Sciences	-	6,623,288.48	6,623,288.48
23010123	Procurement of 1No. Water Tank	-	2,700,000.00	2,700,000.00
23010123	Procurement of 1No. Fire Engine	-	3,433,498.43	3,433,498.43
23010123	Procurement of 1No. Slasher	-	1,080,000.00	1,080,000.00
23010123	Procurement of 1No. Student's Bus	-	3,165,750.00	3,165,750.00
23010112	Furnishing of Clinical Laboratories & Procurement of Teaching Aids (LOT 23B)	-	6,508,796.48	6,508,796.48
23050124	Consultancy Services on Various Construction (Z)		15,463,218.14	15,463,218.14
23020128	Completion of Fencing at Kalanchan Campus	13,375,261.44	157,279,965.00	143,904,703.56
23020101	Construction and Furnishing of Faculty of Law and Departments	-	-	-
23020101	Construction of Twin Lecture Theatre & Court Yard for Faculty of Law	-	-	-
23020101	Construction and Furnishing of Faculty of Education and Departments	-	-	-
23020101	Construction of Twin Lecture Theatre for Faculty of Education	-	-	-
23020101	Construction and Furnishing of Faculty of Engineering and Departments	-	-	-
23020101	Construction of Twin Lecture Theatre for Faculty of Engineering	-	-	-
23010123	Supply & installtion of Automatic Dry Sprinkler Acrosal Fire Suppression & Extinguishing Devices	-	70,000,000.00	70,000,000.00
23020101	Commencement of work at Satellite Campus at Lere	-	100,000,000.00	100,000,000.00
23020101	Development of Permanent Site (KAPSI)	-	295,619,480.00	295,619,480.00
23020114	Construction of Access Road and Internal Road Network (KAPSI)		12,712,500.00	12,712,500.00
23050109	Landscaping and Parking Lot (KAPSI)		7,712,500.00	7,712,500.00
23010112	Procurement of Students Tables and Chairs (KAPSI)		11,212,500.00	11,212,500.00
23020106	Construction of Fence for Male and Female Hostels (KAPSI)	-	12,212,500.00	12,212,500.00
23010130	Construction of Male and Female Common Rooms (KAPSI)		10,212,500.00	10,212,500.00

ECONOMI C CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23010121	Purchase of Students Beds and Mattresses (KAPSI)	-	11,712,500.00	11,712,500.00
23020101	Extension of Wall Fence (KAPSI)	-	-	-
23020101	Construction of 2 Blocks of 4 Class Rooms (KAPSI)	-	-	-
	TOTAL	**107,270,349.84**	**2,158,321,994.78**	**2,051,051,644.94**
	COLLEGE OF EDUCATION, GIDAN WAYA			
23020101	Construction of Administrative Block	-	50,090,000.00	50,090,000.00
23020101	Construction of Fine and Applied Arts Complex	-	25,090,000.00	25,090,000.00
23020101	Construction of Technical Education Complex	-	30,090,000.00	30,090,000.00
23020101	Construction of Clinic	-	20,090,000.00	20,090,000.00
23030121	Rehabilitation of 2No. Science Laboratories	-	26,090,000.00	26,090,000.00
23030121	Rehabilitation of 9No. Classrooms/Lecture Halls	-	-	-
23030106	Rehabilitation of Temporary Administrative Block	-	25,090,000.00	25,090,000.00
23030101	Rehabilitation of 4No. Students Hostels	-	-	-
23030110	Rehabilitation of College Main Library	-	28,090,000.00	28,090,000.00
23020101	Construction of Perimeter Fence and College Main Entrance Gate	-	45,090,000.00	45,090,000.00
23010124	Purchase of Classroom Furniture	-	10,090,000.00	10,090,000.00
23050116	2018 TETFUND Normal/Special Intervention	89,404,685.05	1,265,898,094.87	1,17[illegible]409.82
23030101	Rehabilitation of Provost Residence	-	25,090,000.00	25,090,000.00
23020101	Construction of Centre Store	-	38,090,000.00	38,090,000.00
23020111	Rehabilitation/Construction of Library/Computer Centre in Staff School		7,590,000.00	7,590,000.00
	TOTAL	**89,404,685.05**	**1,596,478,094.87**	**1,507,073,409.82**
	KADUNA STATE LIBRARY BOARD			
23010125	Purchase of New Library Books		20,000,000.00	20,000,000.00
23010125	2nd. Phase of E-Library	-	30,500,000.00	30,500,000.00

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23010112	Purchase of Reading Table and Chairs in HQ and Other Branches	-	25,455,000.00	25,455,000.00
23010125	Purchase of Library Equipment	-	13,500,000.00	13,500,000.00
23020101	Renovation/Construction of HQ and Other Branches	-	250,000,000.00	250,000,000.00
	TOTAL		**339,455,000.00**	**339,455,000.00**
	KADUNA STATE SCHOLARSHIP BOARD	-		-
23010112	Procurement of Furniture	-	2,000,000.00	2,000,000.00
	TOTAL	-	**2,000,000.00**	**2,000,000.00**
	KADUNA STATE QUALITY SCHOOLS ASSURANCE AUTHORITY			
23050120	Procurement of 10 Nos. HP Laptop Accessories at KADSQAB	-	846,000.00	846,000.00
	TOTAL	-	**846,000.00**	**846,000.00**
	KADUNA STATE UNIVERSAL EDUCATION BOARD (SUBEB)			
23050101	Conduct Training of 100 Quality Assurance Evaluators (TPD)	-	10,000,000.00	10,000,000.00
23020101	Construction of a Block of 2No Classrooms with Children Restroom and Toilet for ECCDE		270,854,139.20	270,854,139.20
23020107	Construction of a Block of 24No Classrooms, Offices for Primary School	-	1,978,830,015.00	1,978,830,015.00
23020107	Construction of a Block of 12No. Classroom for Primary School		898,029,301.68	898,029,301.68
23020107	Construction of 2No. Classroom for Primary School	-	332,036,840.97	332,036,840.97
23020107	Construction of a Block of 12No. Classroom for JSS		1,272,208,177.38	1,272,208,177.38
23020107	Construction of a Block of 4No. Classroom for JSS		389,782,378.53	389,782,378.53
23020101	Construction of laboratory for JSS		234,586,260.00	234,586,260.00
23020101	Construction of ECCDE Games Villages in 9No Primary Schools in 9No. LGEAs		15,101,520.00	15,101,520.00
23010112	Procurement of ECCDE Plastic Furniture for Teachers and Pupils in 9No. ECCDE schools		6,750,090.00	6,750,090.00
23010121	Procurement of 9No. Mattresses for 9No. ECCDE schools		433,800.00	433,800.00

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23010112	Procurement of 2 Seater Pupils Desk/Bench for Primary Schools	-	313,750,000.00	313,750,000.00
23010112	Procurement of Teachers Furniture (Table and Chairs) for Primary Schools	-	37,175,000.00	37,175,000.00
23010112	Procurement of 2 Seater Pupils Desk/Bench for JSS	-	146,075,000.00	146,075,000.00
23010124	Procurement of Imported Resin Laminated Laboratory Work Tap for Installation in Multi-Purpose laboratory in JSS	-	212,502,474.00	212,502,474.00
23010124	Procurement of 633 Magnetic Board for ECCDE and Primary Schools	-	32,430,000.00	32,430,000.00
23010124	Procurement of 633 Magnetic Board for JSS Schools	-	27,540,000.00	27,540,000.00
23050103	LGEA Project Supervision	-	105,271,920.00	105,271,920.00
23050103	SUBEB Project Monitoring	-	37,818,900.00	37,818,900.00
23010105	Maintenance of Project Monitoring Vehicles	-	13,056,000.00	13,056,000.00
23050120	Procurement and Installation of Computers for EMIS Office	-	22,600,000.00	22,600,000.00
23020107	Construction of a Block of 2No. Classrooms for Primary School	-	23,360,796.36	23,360,796.36
23010112	Procurement of Teachers Furniture (Table and Chairs) for JSS Schools	-	7,425,000.00	7,425,000.00
23050101	Conduct Impact Assessment on Training of Inclusive Education Teachers on Braille and Sign language in 15 Sampled LGEAs	-	266,000.00	266,000.00
23050126	Conduct technical Team Review and Orientation Meeting	-	201,300.00	201,300.00
23050101	Conduct a 3 day Capacity Building for 70 Associate Counselors from the 23 LGEAs on "Strategies for Effective Counseling Skills in Basic Education	-	1,153,170.00	1,153,170.00
23050101	Workshop on Coordination, Monitoring and Reporting for SUBEB and MOE Officials,DOS and ZD	-	1,220,100.00	1,220,100.00
23050101	Technical Meeting on Evaluation and Tracking of Pupils learning-TOT	-	218,500.00	218,500.00

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23050101	Evaluators and Principals Workshop on Evaluating and Students learning	-	2,234,000.00	2,234,000.00
23050101	School Visit to enable Evaluators Support to Schools to start Processes of Evaluating and Tracking Based on Training		519,500.00	519,500.00
23050101	SSIT Workshop on Evaluating and Tracking Student	-	426,700.00	426,700.00
23050101	Conduct One Day Meeting with HODs, State Trainers and Core Teachers	-	314,100.00	314,100.00
23050101	Conduct a 3 Day Refresher Course for 46 Core Teachers by State Trainers	-	666,500.00	666,500.00
23050124	Conduct Training for 1150 Teachers by 46 Core Teachers	-	18,100,400.00	18,100,400.00
23050101	Conduct Post Training Impact Survey by State Trainers	-	919,000.00	919,000.00
23050101	Procurement of Support Material for Special Need (IE)	-	5,060,000.00	5,060,000.00
23050101	Procurement of Instruction Materials for Special Need (IE)	-	3,904,900.00	3,904,900.00
23050101	Procurement of Sporting Materials for Special Need	-	192,260.00	192,260.00
23050101	Procurement of Skill Acquisition Materials for Special Need	-	1,010,000.00	1,010,000.00
23020101	Construction of a Block of Two Classrooms with IE Specification	-	22,070,399.30	22,070,399.30
23050101	Conduct Joint Monitoring of Utilisation by UBEC and SUBEB	-	489,788.75	489,788.75
23050101	Conduct Training of Class Teachers on Reading Methodology	-	165,001,326.00	165,001,326.00
23050101	Training of 230 Care Givers on One Pre-Primary Curriculum	-	9,995,500.00	9,995,500.00
23050101	Conduct Training of Teachers on the Use of Teachers Guide for 477 SSOs and LGEA SIT	-	41,666,220.00	41,666,220.00
23050101	Training of 200 Almajiri School Teachers on literacy and Numeracy Skills (phase 3)		5,554,000.00	5,554,000.00
23050101	Conduct Jolly Phonics Training for 1200 Teachers	-	43,944,000.00	43,944,000.00
23010124	Provision of Supplementary Teaching Learning Material and Monitoring Tools for Jolly Phonics		2,424,000.00	2,424,000.00
23050101	Leadership and Capacity Training for School Head Teachers and Assistants	-	36,050,000.00	36,050,000.00
	TOTAL	-	**6,753,219,067.17**	**6,753,219,067.17**

ECONOMI C CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
	NUHU BAMALLI POLYTECHNIC			
23050101	Accreditation of 11No ND/HND Courses	-	129,400,000.40	129,400,000.40
23020101	Construction of 150 Seating Lecture Theatre	18,119,556.95	52,729,107.70	34,609,550.75
23020128	Construction of 20 Space Toilet for Students	-	5,799,224.25	5,799,224.25
23020101	Construction of Block of Offices	-	28,766,569.88	28,766,569.88
23020107	Construction of Perimeter Fence		19,454,000.00	19,454,000.00
23020118	Construction of Entrepreneurship Development Centre	-	213,600,000.00	213,600,000.00
23020118	Construction of Walkways (Annex & Main Campus)		32,500,000.00	32,500,000.00
23030101	Rehabilitation of Male & Female Hostels	-	10,000,000.00	10,000,000.00
23030105	Rehabilitation of Classrooms	-	7,194,978.27	7,194,978.27
23030121	Rehabilitation of Multi-Purpose Hall (Main Campus)		38,400,000.00	38,400,000.00
23030121	Rehabilitation of 2 Blocks of Science Laboratories	-	16,100,000.00	16,100,000.00
23030121	Rehabilitation of Academic Staff Offices (Main Campus & Director SAS)	4,837,469.45	12,846,994.53	8,009,525.08
23020118	Provision of 10nos. Bore holes with Overhead Tank & Stand		9,500,000.00	9,500,000.00
23030121	Provision of Solar Street Light (Main & Annex Campuses)		9,472,835.12	9,472,835.12
23020129	Procurement of Office Equipment	-	24,883,712.50	24,883,712.50
23010105	Procurement of 10nos. Official Vehicles		45,000,000.00	45,000,000.00
23010112	Procurement of Classroom & Office Furniture	-	14,716,500.75	14,716,500.75
	TOTAL	**22,957,026.40**	**670,363,923.40**	**647,406,897.00**
	MINISTRY OF HEALTH AND HUMAN SERVICES			
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		975,913,900.00	975,913,900.00
23020124	Construction of Visiting Doctors and Utility Quarters at Yusuf Dantsoho Memorial Hospital Tudun Wada, Kaduna		96,278,984.20	96,278,984.20

ECONOMI C CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23020106	Construction of Trauma Centre at Doka	278,996,692.42	1,000,000,000.00	721,003,307.58
23020105	Provision of 2No. Powered borehole with overhead tank at General Hospital Rigasa , Sabon-Tasha and Kwoi.			
23020106	Construction of 300-Bed Specialist Hospital	723,849,005.87	4,323,401,090.18	3,599,552,084.31
23020106	Construction of Standard Accident and Emergency Unit in 4 major Hospitals Across the State	59,039,953.03	160,000,000.00	100,960,046.97
23010105	Purchase and Installation of 3 Electric Smokeless Medical Waste Incinerator (One in Each Senatorial Zone)	-	39,000,000.00	39,000,000.00
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	-	31,450,000.00	31,450,000.00
23020106	Completion and Upgrading of PHC F/Kagoma to a Rural Hospital to increase Access to Health Care	1,488,618.98	74,952,175.19	73,463,556.21
23050109	Landscaping, Drainage and Beautification of General Hospital	-	23,847,649.40	23,847,649.40
23050128	Establishment of Kaduna State Contributory Health Management Authority	-	95,000,000.00	95,000,000.00
23020101	Construction of 60 Capacity Conference Hall at State Ministry of Health		35,000,000.00	35,000,000.00
23020101	Construction of New College of Nursing at Pambegua	244,337,327.54	500,000,000.00	255,662,672.46
23050101	Saving One Million Lives Performance for Results (P4R)	504,977,446.47	552,000,000.00	47,022,553.53
23050101	Kaduna State Tuberculosis and Leprosy CP (OSTHI Netherlands Leprosy Control		45,423,728.00	45,423,728.00
23050101	Kaduna State Tuberculosis and Leprosy CP (DRTHI Netherlands Leprosy Control		42,858,752.00	42,858,752.00
23050101	Neglected Tropical Disease Control Programme (NTD)		47,000,000.00	47,000,000.00
	UNFPA Supported Control [illegible]		800,000.00	[illegible]

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23010105	Procurement of 6No. Ambulances for the 6 Major General			
23010122	Procurement of Medical and Non Medical Equipments for 300 Bed specialist Hosp			
	TOTAL	**1,812,689,044.31**	**7,981,016,288.97**	**6,168,327,244.66**
	SHEHU IDRIS COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY,MAKARFI			
23020101	Construction and Furnishing of 300 Capacity Lecture Theatre		16,497,826.79	16,497,826.79
23030101	Renovation of Burnt Female Hostel at Makarfi Main Campus	17,202,842.73	17,297,185.11	94,342.38
23020107	Construction of Perimeter Wall (1000m) South West direction of the College at Makarfi Main Campus	9,507,079.40	28,497,952.64	18,990,873.24
23020101	Construction of 70 Students Seating Capacity Technical Drawing Room at Makarfi Main Campus		7,355,257.50	7,355,257.50
23010112	Construction and Furnishing of additional lecture Hall of 70 no. Students Capacity at Makarfi Main Campus	5,398,859.00	11,346,041.71	5,947,182.71
23020101	Construction of 10 No Classrooms			
23020101	Construction/Furnishing of Bursary Department			
23020107	Construction/Fencing of Makarfi Main Campus Western Part of the College			
23020111	Construction of Sport Complex at Makarfi Main Campus			
23020106	Reconstruction of Convocation Square at Makarfi Campus			
23050119	Procurement of Teaching Aids and Instruction Materials		[illegible]	[illegible]
23020101	Construction and Furnishing of 70 Students Sitting Capacity Chemistry Laboratory at School of General Health Science at Makarfi			
23010122	Purchase of Library Books for the College Library		[illegible]	3,674,700.00

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23020116	Purchase and Installation of 2HP Samsung Air Conditioner for the College e-Library	-	8,577,303.00	8,577,303.00
23010125	Purchase 75 No Journals and 50 No PENCIODIESS for the College Library	-	2,886,000.00	2,886,000.00
23010125	Purchase and Installation of 2HP Samsung Air Conditioner for the College e-Library Complex	-	1,559,250.00	1,559,250.00
23030110	Renovation and furnishing of Library Complex at Pambegua Campus			
	TOTAL	32,109,781.16	113,806,961.78	81,697,180.62
	KADUNA STATE COLLEGE OF NURSING, KAFANCHAN			
23020106	Construction of Laboratory and Demonstration Room at College of Nursing, Kafanchan	-	29,685,913.50	29,685,913.50
23020101	Construction of 450 Seater Capacity Lecture Theatre Phase 1 and 2 at College of Nursing, Kafanchan	-	32,492,774.00	32,492,774.00
23020101	Construction of Male Hostel College of Nursing Kafanchan		17,151,179.07	17,151,179.07
23020101	Construction of ICT Centre at College of Nursing Kafanchan		7,029,830.53	7,029,830.53
23020128	Construction of Incinerators at College of Nursing Kafanchan		767,000.00	767,000.00
23030101	Renovation of Hostel 2	-	10,806,721.95	10,806,721.95
23010112	Procurement of 3 in 1 Student Chairs		11,373,200.00	11,373,200.00
23010113	Procurement of HP Desktops and Laptops		4,800,000.00	4,800,000.00
23050124	Proposed Renovation of Sick bay at College of Nursing Kafanchan		13,096,000.00	13,096,000.00
23020101	Proposed Construction of Administrative Block at College of Nursing Kafanchan		55,096,000.00	55,096,000.00
23010113	Procurement of Refrigerator			
	TOTAL	-	182,298,619.05	182,298,619.05
	COLLEGE OF MIDWIFERY KADUNA			
23030105	General Renovation & Remodelling of the Existing Admin Block, Classes & Laboratory at College of Midwifery Tudun Wada		17,018,000.00	17,018,000.00

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23020101	Construction of 250No. Students Capacity Auditorium @ College of Midwifery T/wada	-	14,048,000.00	14,048,000.00
23020101	Construction of 2No. Lecture Halls & Staff Offices	-	25,048,000.00	25,048,000.00
23020101	Construction and Furnishing of 150 Students Capacity Lecture Hall			
23020101	Construction of Library Complex with E-Library Facility @ College of midwifery T /Wada			
23050126	Procurement of 300 No. Students Standard Tables & Chairs for Auditorium @ College of Midwifery T/wada	808,600.00	3,048,000.00	2,239,400.00
23010124	Procurement of Teaching Aids & Models @ College of Midwifery T/wada	-	1,548,000.00	1,548,000.00
23010112	Procurement and Installation of Office Furniture & Equipments @ College of Midwifery T/wada	-	1,048,000.00	1,048,000.00
23010121	Procurement of Students Beds For the Hostel @ College of Midwifery T/Wada	-	3,048,000.00	3,048,000.00
23010124	Procurement of Basic Science Laboratory Equipment & Reagents	-	1,048,000.00	1,048,000.00
23010121	Students Hostel Water Reticulation @ College of Midwifery T/Wada	-	2,048,000.00	2,048,000.00
23010125	Furnishing of E-Library @ College of Midwifery T/Wada	-	2,748,000.00	2,748,000.00
23010104	Procurement of Official Vehicles for the College @ College of Midwifery T/Wada	-	4,048,000.00	4,048,000.00
23020101	Construction of Staff Toilets @ College of Midwifery T/Wada	1,575,005.18	2,048,000.00	472,994.82
23010124	Procurement of Books & Journals @ College of Midwifery T/wada	-	2,048,000.00	2,048,000.00
23020101	Construction of 6No Staff Toilets at College of Midwifery Tudun Wada	-	3,010,000.00	3,010,000.00
23010124	Procurement of 4No Sony Multimedia Projectors & White Boards each Installation & Staff Training at College of Midwifery Tudun Wada	2,357,500.00	2,574,000.00	216,500.00

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23010112	Procurement of 300No Students Standard Tablets and Chairs for Auditorium at College of Midwifery Tudun Wada	808,600.00	6,650,000.00	5,841,400.00
23010124	Procurement of of BIL, GN and PHN Books for Library at College of Midwifery Tudun Wada	-	1,574,000.00	1,574,000.00
23010112	Procurement of Office Furniture and Equipment for 15 offices at College of Midwifery Tudun Wada	-	824,000.00	824,000.00
23050104	Procurement of 150No Convocation Gowns and College Mace at College of Midwifery Tudun Wada	-	2,224,000.00	2,224,000.00
23010112	Procurement of Furniture and Equipment for Library Complex at College of Midwifery Tudun Wada	-	5,074,000.00	5,074,000.00
23010113	Procurement of 50No Laptop Computers for Academic Staff at College of Midwifery Tudun Wada	1,868,100.00	6,074,000.00	4,205,900.00
23010104	Procurement of 4No Official Vehicle for the College at College of Midwifery Tudun Wada	2,800,000.00	3,300,000.00	500,000.00
	TOTAL	**10,217,805.18**	**110,128,000.00**	**99,910,194.82**
	KADUNA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY			
23020127	Provide Furniture for Renovated LGHA Offices and Internet Facilities	-	80,500,000.00	80,500,000.00
23030105	Renovate, Furnish and Equip 53 No. of Health Clinics Across the State	-	132,500,000.00	132,500,000.00
23020106	PHC Project (Construction, Renovation and Upgrading PHC Centres)	1,787,432,570.50	1,068,135,202.13	(719,297,368.37)
23020103	Solar for Health Care Initiative to Improve Health Care Delivery Scale Up Provision Solar Clinics	367,455,632.91	500,480,000.00	133,024,367.09
23020101	Construct 2No Block of Offices at Kafanchan and Zaria Zone	-	30,256,000.00	30,256,000.00
23050101	Provision of Counterpart Funding	681,792,358.56	720,000,000.00	38,207,641.44

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23010119	Procurement, Installation and Accessories of 1 Power Generator (100 KVA) and Construction of Generator House at new SPHCDA Headquarters		13,400,000.00	13,400,000.00
23050109	Piloting of Community Life Centres (CLC) Concepts in 5No PHC Facilities (Kudan-PHC Garu, Soba PHC DINYA, Igabi-HC Kamfani, Kajuru-PHC DOKA SANGA, PHC WASAI		55,000,000.00	55,000,000.00
23020106	Furnish offices and provide internet facilities at 23 LGAs PHC Departments.			
23030105	255 PHC PROJECT (Renovate and upgrading of 255 HFs to PHC)			
	TOTAL	**2,836,680,561.97**	**2,600,271,202.13**	**(236,409,359.84)**
	DRUGS AND MEDICAL SUPPLIES MANAGEMENT AGENCY			
23010141	Procure drugs for Maternal Health Care(MCH) under Free Maternal and Child Healthcare(FMCH) program	165,092,182.08	247,635,750.00	82,543,567.92
23010141	Procurement of Drugs for Infant Health Care(IHC) under Free Maternal and Child Healthcare(FMCH) Program		87,777,000.00	87,777,000.00
23010141	Procurement of Drugs for Under Five Health Care (U-5HC) under Free Maternal and Child Healthcare(FMCH) Program		108,377,000.00	108,377,000.00
23010141	Procurement of Drugs for Scale Up to Capitalize 70% Health Facilities (HFs) and Train Personnel to run Sustainable Drugs Supplies System (SDSS) Framework		80,217,875.00	80,217,875.00
23010141	Procurement of Drugs Under War Against Malaria (WAM) Program		81,115,700.00	81,115,700.00
23010141	Procurement of Drugs for MNCH Week		520,051,000.00	520,051,000.00
23010141	Procurement of Drugs for All MDAs		201,046,500.00	201,046,500.00
23010141	Procurement of Drugs for the Treatment of the Elderly		350,216,275.00	350,216,275.00
23010141	Procurement of Drugs for Service Delivery Plan	2,172,585.00	1,149,237,500.00	1,147,064,915.00

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23010141	Procurement of Antiretroviral Drugs, Reagents, Kits and Condoms Under HIV/AIDS Treatment Program	239,798,788.10	246,473,851.72	6,675,063.62
23030105	Rehabilitation of Perimeter Fence & Main Gate and Landscape Testing of KDSDMSMA	-	80,246,400.00	80,246,400.00
23020106	Construction of one Zonal Medical Stores in Kafanchan	-	20,153,187.50	20,153,187.50
23020106	Construction of one Zonal Medical Stores Zaria	-	20,136,687.50	20,136,687.50
23020106	Construction of 2 No. Modern Cold Rooms at the KDSDMSMA	-	25,389,750.00	25,389,750.00
23010105	Procurement of Man Diesel Delivery Van for the KDSDMSMA	-	6,554,000.00	6,554,000.00
23050101	Conduct Comprehensive Business Plan Research for DMSMA to Manufacture and Market Essentials Medicines/Pharmaceuticals	-	2,554,000.00	2,554,000.00
23010141	Procurement of Family Planning/Reproductive Health Commodities and Consumables	-	75,228,654.00	75,225,654.00
23010141	Procurement of Therapeutic Food and Drugs for Management of Acute Malnutrition		117,760,034.00	117,760,034.00
23010105	Procurement of 5-Tonne Pharmagarh Delivery Van		17,000,000.00	17,000,000.00
23010124	Procurement of Quality Control Equipment and Mini Laboratory	-	17,297,105.00	17,297,105.00
23010112	Procurement of Racking System in the Warehouses		14,671,573.00	14,671,573.00
23010112	Procurement of Epoxy Floor Coating and Compliance Coding for Warehouses		101,617,250.00	101,617,250.00
23010141	Distribute Drugs and Health Commodities to Public Health Facilities through Direct Delivery(DDL)		9,263,260.00	9,263,260.00
23010112	Procurement of New Warehouse Doors		2,389,730.50	2,389,730.50
23010122	Procurement of Warehouse Firefighting Protective Kits		2,169,275.00	2,169,275.00
23010122	Procurement of Manual Pallet Jack		741,275.00	741,275.00
23010122	Procurement of Pharmagrade Plastic Pallets		6,591,275.00	6,591,275.00
	TOTAL	407,063,525.18	3,392,243,910.22	2,985,180,385.04

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
	KADUNA STATE AIDS CONTROL AGENCY (KADSACA)			
23050115	Counseling and Testing of 400,000 Persons Including Pregnant Women and Couples in line with the National Guidelines	10,996,405.52	183,894,250.00	172,897,844.48
23010122	Procurement of Laboratory Reagents for Patients' Follow-up	554,250.00	88,271,450.00	87,717,200.00
23050128	Scale up of Adolescent and Youth Population intervention in 21 LGAs to Significantly Reduce the Incidence of New Infections	-	4,000,000.00	4,000,000.00
23050254	Procurement of DBS Kits and PCR Reagents	-	8,352,848.60	8,352,848.60
23050115	Scale up EMTCT Services to 30 Additional Facilities to Eliminate Mother-to-Child Transmission of HIV in Nigeria	-	6,000,000.00	6,000,000.00
23010122	Condom Programming	-	-	-
23050103	Printing of Monitoring and Evaluation Tools	-	7,000,000.00	7,000,000.00
23010141	HIV Care and Support activities			
	TOTAL	**11,550,655.52**	**297,518,548.60**	**285,967,893.08**
	BARAU DIKKO TEACHING HOSPITAL, KADUNA			
23010122	Procurement of Radiology Equipment	-	140,697,572.96	140,697,572.96
23010122	Procurement of Internal Medicine Equipment	-	59,940,186.45	59,940,186.45
23010122	Procurement of Ophthalmology & Otorhinolaryology (ENT) Equipment	-	50,132,785.74	50,132,785.74
23010122	Procurement of Obstetrics and Gynecology Equipment	-	19,778,030.82	19,778,030.82
23010122	Procurement of Physiotherapy Equipment	-	12,516,994.78	12,516,994.78
23010105	Purchase of Motor Vehicles for Administrative Department	-	69,702,383.15	69,702,383.15
23010119	Purchase of Generator & Transformer for the Hospital		94,[illegible],054.5[illegible]	94,082,054.5[illegible]
23020120	Installation of Hospital Intercom	-	[illegible]	3,927,838.06
23030105	Renovation of Special Care Baby Unit (SCBU)	-	59,08[illegible],181[illegible]	59,08[illegible],181.85
23030105	Renovation of a New Building	115,000,000.00	400,031,440.[illegible]	[illegible]31,440.97
23020106	Construction of Dialysis and Intensive Care Unit		137,[illegible]	137,[illegible]

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23030105	Proposed Conversion of Office to Lecture Room and Furnishing of Pediatric Block		5,585,543.31	5,585,543.31
23010122	Procurement and Installation of Laboratory Equipment and Furniture for Academic Block		144,011,662.81	144,011,662.81
23010123	Procurement and Installation of Equipment and Furniture for Intensive Care, Dialysis, Theatre and side Laboratory		305,687,398.30	305,687,398.30
23010122	Procurement of Furniture for Library Lecture Room, Seminar Room and Academic Block		64,492,382.42	64,492,382.42
23030106	Renovation of Pediatric Outpatient Department (POPD)	14,965,000.00	30,000,000.00	15,035,000.00
	TOTAL	**159,965,000.00**	**1,600,000,000.00**	**1,440,035,000.00**
	MINISTRY OF YOUTH, SPORTS AND CULTURE			
23050101	Construction of Sports Academy at Kagarko		80,000,000.00	80,000,000.00
23030111	Rehabilitation of Jaje Stadium		5,000,000.00	5,000,000.00
23030111	Rehabilitation of Kauru Stadium	6,695,585.09	10,000,000.00	3,304,414.91
23030111	Rehabilitation of Sabon Gari Stadium	8,890,512.80	10,000,000.00	1,109,487.20
23030111	Rehabilitation of Saminaka Stadium		5,000,000.00	5,000,000.00
23020106	Construction of State Museum and Cultural Centre in Kaduna town		30,000,000.00	30,000,000.00
23030106	Rehabilitation and Renovation of the Youth Skill Acquisition Center at Tafa, Doguwa Zaria		10,000,000.00	10,000,000.00
23020106	Construction and Equipping of Youth Skill Acquisition Centers in Zone 2		10,000,000.00	10,000,000.00
23020106	Construction and Equipping of Youth Skill Acquisition Centers in Zone 3		10,000,000.00	10,000,000.00
23020106	Construction of a Standard Para Soccer Pitch to Enhance Para Events in the State		10,000,000.00	10,000,000.00
23020106	Construction and Equipping of Zonal Youth Friendly Centers		25,000,000.00	25,000,000.00
23020106	Construction and Equipping of Youth Family Centres in Zone 3			

ECONOMI C CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23030105	Renovation and Equipping of NYSC Orientation Camp	-	15,000,000.00	15,000,000.00
23010130	Procurement of 3 sets of Musical Instruments, Costumes, Stage Lights and Rehearsal Kits for 33 Artistes of the State Troupe (BAZOBE).	3,737,895.00	10,000,000.00	6,262,105.00
	TOTAL	**19,323,992.89**	**230,000,000.00**	**210,676,007.11**
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			
23020106	Renovation and Equipping of 3 Women Skills Acquisition Centers in the 3 Senatorial Zones		70,002,000.00	70,002,000.00
23030105	Renovation and Re-equipping of Zaria Children's Home	36,522,358.10	60,000,000.00	23,477,641.90
23020106	Construction of One Trauma Centre in the Northern Senatorial Zone	-	30,002,000.00	30,002,000.00
23030105	Renovation and Equipping of Kalanchan Children's Home	-	20,000,000.00	20,000,000.00
23030105	Renovation of Gazara Reformatory School	4,625,592.30	15,000,000.00	10,374,407.70
23020106	Construction and Equipping of Kitchen Suite for Children in Magajin Gari	-	-	-
23050101	Conduct Women Economic Summit	40,810,257.00	49,020,000.00	8,209,743.00
23020106	Construction and Equipping of Kitchen Suite for Children in Magajin Gari			
23050103	Conduct Quarterly Monitoring of Capital Projects			
23030106	Maintenance of Women Multipurpose Center			
	TOTAL	**81,958,207.40**	**244,024,000.00**	**162,065,792.60**
	KADUNA STATE REHABILITATION BOARD			
23050101	Conduct Census to Ascertain the Number of Persons with Disability in the 23 Local Government Areas		21,157,000.00	21,557,000.00
23010130	Procurement and Distribution of Vocation Starter Kits for Trainees and Persons with Disability.	-	8,975,000.00	8,975,000.00
23030121	Re-equipping of Rehabilitation Board Headquarters	-	20,000,000.00	20,000,000.00

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23020106	Construction of new Destitute Centers	-	10,000,000.00	10,000,000.00
23020128	Building of Three Integrated Communities Centers for Persons with Disability Across the State (One for Each Senatorial Zone)	214,010,736.12	407,316,400.00	193,305,663.88
	TOTAL	**214,010,736.12**	**467,448,400.00**	**253,437,663.88**
	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES			
2305012[illegible]	Refuse Solid waste management evacuation exercise	1,032,164,251.18	2,077,606,667.48	445,442,416.30
23050128	Procurement and Installation of Geological Laboratory/ Museum Equipment		10,870,783.18	10,870,783.18
23020106	Construction of 1 Weather Station and Installation of Equipment	-	26,460,671.30	26,460,671.30
230[illegible]133	Purchase of Geological Field/Onsite Equipment	6,691,679.92	16,758,425.16	10,066,745.24
[illegible]28	Identification, Assessment and Addressing of Ecological Problem Areas		460,611,436.89	460,611,436.89
[illegible]	Desalting of River Kaduna		88,202,237.68	88,202,237.68
230[illegible]106	Construction of Geological Museum Laboratory		26,460,671.30	26,460,671.30
23020106	Construction of Transfer Station		229,281,766.43	229,281,766.43
[illegible]	Procurement of Waste Management Equipment and Tools	-	132,303,356.52	132,303,356.52
[illegible]	Global Events on Environmental Activities	-	16,460,671.30	16,460,671.30
[illegible]	PPP on Metals Recycling Plants	-	115,942,932.27	115,942,932.27
[illegible]	Climate Change on Mitigation Projects	-	90,505,594.20	90,505,594.20
[illegible]	PPP on Plastic Recycling Plant	-	88,202,237.68	88,202,237.68
[illegible]	Detailed Mineral Exploration	-	67,018,419.40	67,018,419.40
[illegible]	Mining and Environmental Compliance Activities		13,230,335.65	13,230,335.65
[illegible]	General Public Sensitization and Education , Solid Mineral Activities, Envt. & Natural Resources Awareness Campaign		26,460,671.30	26,460,671.30
[illegible]120	Purchase of Office Stationeries/Computer Consumables		16,758,425.16	16,758,425.16

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIANCE
23050120	Purchase of Office Equipments	-	15,188,425.33	15,188,425.33
23010112	Purchase of Office Furniture	-	16,758,425.16	16,758,425.16
23010113	Purchase of ICT Equipments	-	17,464,043.06	17,464,043.06
23050120	Procurement of Electrical Appliances	-	9,086,369.74	9,086,369.74
23050101	Vegetation Control in KRZ	-	44,101,118.84	44,101,118.84
23050101	Desilting of Drainage Network	-	44,101,118.84	44,101,118.84
23050101	Management of Dumpsite	-	88,202,237.68	88,202,237.68
23050101	Separation Program at Waste Management Facility	-	17,644,857.65	17,644,857.65
23020114	Collection of Surface Rent & Road Taxes	-	26,460,671.30	26,460,671.30
23020106	Construction of 3Nos Dump site	41,872,048.36	373,992,793.00	332,120,744.91
23050101	NEWMAP	-	250,000,000.00	250,000,000.00
	TOTAL	**1,690,727,979.46**	**4,406,735,393.81**	**2,726,007,414.35**
23040102	Restoration of River Kaduna Biodiversity Programme	-	30,000,000.00	30,000,000.00
23050103	Air Quality Monitoring Equipment	-	12,360,000.00	12,360,000.00
23010139	Water Pollution Monitoring Equipment	12,000,000.00	18,145,000.00	6,145,000.00
23010129	Industrial Pollution Monitoring Equipment	-	18,145,000.00	18,145,000.00
23050120	Laboratory Reagents/Equipment	-	10,756,450.00	10,756,450.00
23020118	Rehabilitation and Furnishing of standard Mobile Court and Provision of customized mobile buses	-		
23010129	Flame Ionization & Laminar Flow Cabinet (HACH)	-		-
23050101	Mining Environmental Compliance Monitoring	-	3,661,000.00	3,661,000.00
23010129	Provision of GPS Equipment	-		-
23050101	Development of a Standard Toilet for Citizens of Kaduna	-		
23050128	Waste Management Monitoring Equipment	-	14,591,000.00	14,591,000.00
23050125	Conduct of Formal & Informal Environmental Awareness Engagement	-	20,700,000.00	20,700,000.00
23010129	Analytical Balance [illegible] 0.001 [illegible]	-		-
23020101	Clean Water Monitoring Stations	-		-

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
[illegible]	Electric Based Flood Early Warning System			-
2305[illegible]	Establishment of Environmental Sustainability [illegible] [illegible]			
230[illegible]	Kaduna [illegible] [illegible] Master [illegible]		20,000,000.00	20,000,000.00
2305[illegible]	[illegible]			-
23050103	[illegible] Management of Liquid/Sewage Management		13,027,8[illegible]0.00	37,810.00
23050[illegible]	Monitoring and Enforcement of Medical Waste		20,000,000.00	20,000,000.00
23050126	Provision of Waste Management Equipments			
	TOTAL	**12,000,000.00**	**181,986,260.00**	**169,986,260.00**
	MINISTRY OF WATER RESOURCES			
23050134	Consultancy Services and Construction of 10 No Tube wells Bagoma Dam Birnin Gwari LGA		225,000,000.00	225,000,000.00
23020106	Construct New 150mld treatment plant in Zaria	909,924,717.03	1,117,431,185.00	207,506,467.97
23030101	Rehabilitate ABU Water Treatment Plant to optimal production capacity of 3.5MLD at Zaria		63,431,097.19	63,431,097.19
23050121	Consultancy services for detailed engineering design for Kachia water supply projects		76,913,550.00	76,913,550.00
23050121	Consultancy services for detailed engineering design for Birnin Gwari water supply projects		96,000,000.00	96,000,000.00
23030104	Rehabilitation and Retrofitting of pumps and equipment at Kaduna North New Water Works	157,417,312.82	306,267,311.08	108,850,008.26
23030101	Rehabilitation and Retrofitting of pumps and equipment at Kaduna North Old Water Works	123,941,090.11	304,592,162.63	180,651,072.52
23030101	Rehabilitation and Retrofitting of pumps and equipment at Kaduna South Water Works.	8,765,282.13	41,484,702.75	32,719,420.62
23030104	Rehabilitation and Retrofitting of pumps and equipment at Kafanchan and Kagoro Water Works.	33,925,875.73	51,451,164.24	17,525,288.51
23030104	Rehabilitation and Retrofitting of pumps and equipment at Marabok Water Works.		47,732,388.14	47,732,388.14

ECONOMI C CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23030104	Rehabilitation and Retrofitting of pumps and equipment at Samunaka Water Works	37,442,870.57	50,984,111.99	13,541,241.42
23030104	Rehabilitation and Extension of Pipeline Network at Doka Distribution District.	-	80,418,231.65	80,418,231.65
23030104	Rehabilitation and Extension of Pipeline Network at Rigasa Distribution District	2,311,412.99	4,629,725.00	2,318,312.01
23030104	Rehabilitation and Extension of Pipeline Network at Barnawa Distribution District.	-	60,982,765.91	60,982,765.91
23020107	Construct 3No. Solar Powered Boreholes schemes with storage facilities at Inland Dry Port Kaduna	-	39,000,000.00	39,000,000.00
23020105	Expand Water Distribution Network 407.71KM and Rehabilitate 61.58KM of Distribution Network (AfDB)	-	484,123,650.10	484,123,650.10
23020106	Construct 10 service reservoir and 77KM of Transmission Mains (IsDB)	-	500,000,000.00	500,000,000.00
23030104	Connect 20,000 household with water meters (AfDB)	-	508,175,580.50	508,175,580.50
23050124	Consultancy Services for Construction Supervision for Zaria Water Expansion (AfDB)	-	184,396,744.10	184,396,744.10
23020106	Construct 4,041 No. Sanitation Facilities at Institutions/Public Places in Zaria LGA (AfDB)	-	531,214,266.81	531,214,266.81
23050129	Kaduna State Counterpart funding for AfDB	-	639,726,142.80	639,726,142.80
23050129	Kaduna State Counterpart funding for IDB	-	505,110,651.00	505,110,651.00
23010142	Supply and Installation of 4 No. Package Plants of 95MLD production Capacity and Plant consumables	-	700,000,000.00	700,000,000.00
23020118	Construction of WTP, Service Reservoirs, Transmission and Distribution Lines	-	125,000,000.00	125,000,000.00
23030101	Repairs/Rehabilitation Works on Kangimi Dam	48,117,796.19	150,000,000.00	101,882,203.81
23030104	Rehabilitation and Retrofitting of pumps and equipment at Kwoi Water Works	-	86,967,041.20	86,967,041.20
23030101	Rehabilitation and Retrofitting of pumps and equipment at Ikara Water Works	-	91,932,284.40	91,932,284.40

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
[illegible]	Rehabilitation and Retrofitting of pumps and equipment at Zaria 10mld Water Works (AfDB)	-	6,695,000.00	6,695,000.00
2303[illegible]104	Rehabilitation and Retrofitting of pumps and equipment at Zaria 50mld Water Works (AfDB)	-	13,920,000.00	13,920,000.00
23030104	Rehabilitate and Retrofitting of pumps and equipment at Bomo Gwari Water Work	-	46,000,000.00	46,000,000.00
23030104	Rehabilitate and [illegible] 28 No. Semi [illegible] house powered by Solar Energy	-	225,[illegible].00	[illegible]00,000.00
23050124	Conduct Solid Waste Management Study/Pilot Scheme (AfDB)		68,538,480.83	68,538,480.83
23030104	Rehabilitation / Retrofitting of Water Works and Selected Networks Extension	135,321,[illegible].24	200,000,000.00	64,678,009.76
23050101	Management and Commercialization Study (AfDB)		131,189,140.00	131,189,140.00
23020118	Construction of Distribution Network at Kudan and Makarfi LGAs (AfDB)	-	91,500,000.00	91,500,000.00
23020118	Engineering Design and Construction Supervision for Distribution Network in Six LGAs (AfDB)	-	27,450,000.00	27,450,000.00
23020118	Construction Transmissions Mains and Service Reservoirs at Kudan and Makarfi LGAs (IsDB)	4,599,[illegible].60	140,000,000.00	135,400,966.40
23020118	Construction Transmissions Mains and Service Reservoirs at Giwa LGA (IsDB)		50,000,000.00	50,000,000.00
23020118	Construction Transmissions Mains and Service Reservoirs at Soba, Ikara and Kubau LGAs (IsDB)		50,000,000.00	50,000,000.00
23020118	Construction Supervision for Transmission Mains, Services Reservoirs and Booster Stations (IsDB)		32,250,000.00	32,250,000.00
23020118	Construction of Distribution Network at Giwa LGA (AfDB)		101,750,000.00	101,750,000.00
23020118	Construction of Distribution Network at Soba, Ikara and Kubau LGAs (AfDB)		101,750,000.00	101,750,000.00
23050127	Partnership for Expanded WASH with FMWR and other State Institutions		250,000,000.00	250,000,000.00
	TOTAL	1,501,800,321.41	8,819,380,677.29	7,317,580,155.88

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)			
23020105	Construction of Additional 1,350 Hand Pump Boreholes		200,999,996.00	200,999,996.00
23010129	Procurement of 1No. Additional State of the Art Drilling Rig and Accompany Equipment		151,000,000.00	151,000,000.00
23010130	Refurbishing / Maintenance of 3 Units Drilling Rigs/ Components and Purchase of Workshop Materials		84,807,985.20	84,807,985.20
23030104	Rehabilitation of 3,000 Hand Pump Boreholes		10,000,000.00	10,000,000.00
23020127	Institutionalization of the VLOM Concept in 1050 Communities for Sustainability of WASH Facilities	345,555,212.00	367,005,000.00	21,449,788.00
23050125	Conduct Workshop to Review State Wide ODF Plan	-	-	-
23050125	Conduct Quarterly Campaign to Promote Effective Hand Washing in 23 LGAs	-	-	-
23050125	Conduct CLTS Process of 1800 communities to attain ODF Status	-	-	-
23020106	Construction of 4132 Blocks of Gender Sensitive Sanitation Facilities in Institutions/Public Place		198,320,532.00	198,320,532.00
23050125	Conduct Workshop to Develop LGA Wide Plans for Elimination of Open Defecation (ODF) in 23 LGAs			
23050125	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 Logistics to all Project Sites		55,508,500.00	55,508,500.00
	TOTAL	**345,555,212.00**	**1,166,761,013.20**	**821,205,801.20**
	WATER SERVICES REGULATORY COMMISSION			
23010139	Development and Management of ICT		7,098,000.00	7,098,000.00
23010139	Establishment of Mini Water Quality Laboratory		15,325,000.00	15,325,000.00

ECONOMIC CODE	REVENUE ...	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23020113	Establishment ... Library	-	1,163,000.00	1,163,000.00
23040112	Establishment ... Visual Unit	-	1,302,000.00	1,302,000.00
	TOTAL	-	**25,186,000.00**	**25,186,000.00**
	KADUNA GEOGRAPHIC INFORMATION SERVICE (KADGIS)			
23020130	Design Installation Management and ... of KADGIS	569,154,021.40	1,200,000,000.00	630,845,978.60
23070190	Recovery of Public Lands/Compensation	-	800,000,000.00	800,000,000.00
23050100	Survey and Demarcation of Layouts	102,820,040.00	397,850,000.00	295,029,960.00
23040123	Review of Zaria ... and Preparation of ... Plans and Mapping	-	255,588,610.00	255,588,610.00
23050137	Systematic Property Registration programme (SPR)	-	325,800,000.00	325,800,000.00
23050121	Preparation of ... the Eastern Sector	-	275,645,625.00	275,645,625.00
23040101	Assessment for ... for land and Economic Trees for 4 No. Layouts of ... Eastern Sector	-	417,600,000.00	417,600,000.00
23050109	Preparation of 19 New Layouts Across the State	-	203,900.00	203,900.00
23030121	Regularization/Recertification			
23050109	Preparation of ... for the Eastern Sector	131,227,687.23	175,635,625.00	44,407,937.77
	TOTAL	**803,201,748.63**	**3,847,573,760.00**	**3,044,372,011.37**
	KADUNA STATE URBAN PLANNING AND DEVELOPMENT AUTHORITY (KASUPDA)			
23020101	Construction of Three(3) Offices at Kwoi, Millennium City (Danbushiya) and Zaria Zonal Office	20,060,046.66	111,109,596.32	91,049,549.66
23010129	Procurement of Demolition Equipments	-	107,971,350.10	107,971,350.10
23010119	Supply of Solar Power Inverter System		16,150,456.00	16,150,456.00
23019129	Supply of Perimeter Security	4,112,592.75	4,525,012.00	412,419.25
23050126	Automation of Billing and Planning Permit Process.	9,112,592.75	93,012,500.00	83,899,907.25

ECONOMIC CODE	REVENUE SOURCES	[illegible]	[illegible]	VARIANCE
23010129	Procurement of Development Control Equipment			
	TOTAL	93,285,232.10	353 [illegible]	39[illegible] 652.26
	KADUNA STATE MEDIA CORPORATION (KSMC)			
23020127	Digitization of Kaduna State Television and Expansion of KSMC Radio	423,024,840.71	[illegible] 000.00	1,100,[illegible] 159.29
23050109	Laying of Fibre Optics Cable		100,000,000.00	100,000,000.00
23010142	Supply of Spare Parts for Radio Transmitters	-	350,[illegible],000.00	350,[illegible],000.00
23010142	Overhaul of Transmitters	-	105,000,000.00	105,000,000.00
23010105	Supply of Outside Broadcast Van	-	[illegible],000,000.00	80,000,000.00
23010112	Supply of Office Furniture	-	120,000,000.00	120,000,000.00
	TOTAL	**423,024,640.71**	**2,267,650,000.00**	**1,844,625,159.29**
	GOVERNMENT PRINTING DEPARTMENT			
23020118	Provision of Modern Printing Machines	-	155,907,800.00	155,907,800.00
23020118	Provision of Additional Modern Printing Machines & Equipment	-	236,578,515.58	236,578,515.58
	TOTAL	-	**392,486,315.58**	**392,486,315.58**
	SECRETARY TO THE STATE GOVERNMENT			
23010128	Procurement and Installation of CCTV Cameras for Monitoring and Surveillance	906,811,052.16	1,000,012,000.00	[illegible] 047.84
23010128	Procurement of [illegible] Position Interceptor and location of GSM GMTS System	114,546,850.58	[illegible] 945.[illegible]	[illegible]
23050128	Establishment of Forensic [illegible] Centre	221,[illegible] 099.10	[illegible] 509.[illegible]	[illegible]
23010128	Procurement of [illegible] Aerial Vehicles (UAV)	320,[illegible] 907.02	320,[illegible] 050.[illegible]	[illegible]
23010105	Procurement of Aerial [illegible]	436,[illegible] 22.00	[illegible]	[illegible]
	TOTAL	**2,029,882,031.76**	**2,299,[illegible] 543.06**	**269,480,513.[illegible]**

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
	BUREAU OF SUBSTANCE ABUSE, PREVENTION AND TREATMENT			
23030121	Establishment of 4 No. Rehabilitation Centres in Three (3) Senatorial Zones	-	400,000,000.00	400,000,000.00
23010107	Prevention Activities	-	50,000,000.00	50,000,000.00
23050101	Procurement of Testing Kits & Drugs	-	10,000,000.00	10,000,000.00
	TOTAL	-	**460,000,000.00**	**460,000,000.00**
	MINISTRY OF LOCAL GOVERNMENT AFFAIRS			
23020114	Reclamation/Demarcation of Communal Forest Areas Across the State	-	211,786,753.10	211,786,753.10
23020123	Construction and Furnishing of [illegible] in 5 Chiefs' Palaces	24,946,530.39	150,396,568.74	125,450,038.35
	TOTAL	**24,946,530.39**	**362,183,321.84**	**337,236,791.45**
	MINISTRY OF FINANCE			
23010112	Procurement of Office Equipment for MDAs	182,296,320.77	497,411,325.00	315,115,004.23
23010105	Procurement of Vehicles	202,832,577.52	2,174,356,760.00	1,971,524,182.48
23030129	Payment of Liabilities	1,644,201,107.74	10,674,071,750.00	9,029,870,342.26
23010103	Mortgage Medium Houses	-	500,000,000.00	500,000,000.00
	TOTAL	**2,029,330,006.03**	**13,845,839,835.00**	**11,816,509,528.97**
	KADUNA STATE INTERNAL REVENUE SERVICE (KADIRS)			
23050120	Purchase of 100No Computer Laptops	-	15,750,000.00	15,750,000.00
23050102	Modernization of Tax Administration System	250,000,000.00	500,000,000.00	250,000,000.00
23010113	Procurement of IT Infrastructure	-		
	TOTAL	**250,000,000.00**	**515,750,000.00**	**265,750,000.00**
	STATE INDEPENDENT ELECTORAL COMMISSION (SIECOM)			
23050121	[illegible]	100,000,000.00	1,013,002,200.00	913,002,200.00
	TOTAL	**100,000,000.00**	**1,013,002,200.00**	**913,002,200.00**

ECONOMIC CODE	REVENUE SOURCES				
	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)				
23010123	Purchase of Emergency [illegible] Equipment				
	TOTAL				
	LOCAL GOVERNMENT SERVICE COMMISSION				
23010119	Procurement of 300KVA Generating Plant			[illegible]	17,000,000.00
23030121	Furnishing of Commissioner's Members' Office			[illegible]	12,750,000.00
23020101	Completion of on-going Renovation of Conference Hall			[illegible],000.00	1,000,000.00
23030110	Renovation and Furnishing of Commission's Complex			51,500,000.00	51,500,000.00
23050102	Procurement /Installation of Software for the Commission for Biometric Capturing				
	TOTAL			**85,250,000.00**	**85,250,000.00**
	KADUNA STATE PUBLIC PROCUREMENT AUTHORITY (KADPPA)				
23050124	Certification of Projects			23,200,000.00	23,200,000.00
23050120	E-Procurement Portal			75,000,000.00	75,000,000.00
23050124	Conduct of Procurement Audit				
23050128	Production of Procurement guidelines and Other Related Documents				
23050124	Conduct of Procurement Survey				
23050103	Conduct Monitoring of all Capital Projects Across the State				
	TOTAL			**98,200,000.00**	**98,200,000.00**
	BUREAU OF STATE PENSION				
23020127	[illegible]				
23050104	[illegible]				
23020127	[illegible] Management System			[illegible],000.00	41,700,000.00
	TOTAL			**41,700,000.00**	**41,700,000.00**

			FINAL [illegible]	VARIENCE
23[illegible]	[illegible]	[illegible]	[illegible]000.00	[illegible]79,674.33
[illegible]	[illegible]		[illegible]000.00	[illegible]
230[illegible]	[illegible]		[illegible]000.00	[illegible]000.00
23[illegible]	[illegible]		[illegible]	[illegible]00
2305[illegible]	[illegible]	[illegible]525,[illegible]	[illegible]000.00	[illegible]1,104.40
23050[illegible]	Conduct [illegible] Field [illegible] and Impact Evaluation Survey	[illegible]0.71	[illegible]000.00	18[illegible],447,185.29
23050[illegible]	Develop and Review of Sector Implementation Result Framework		[illegible]	[illegible]980,000.00
23050120	Counterpart Funding (NISSO/OCU, NEPAD, UNICEF, UNFPA, NUTRITION, PSR and Coordination meetings with Partners)	24,921,012.42	310,000,000.00	285,078,987.58
23020120	Grants to Development Programmes (SDGs)	230,330,724.80	700,000,000.00	469,669,275.20
23050101	Support to World Bank Public Sector Governance Reforms and Development Project	10,577,689.59	100,000,000.00	89,422,310.41
23050128	Poverty Mapping Exercise	66,881,275.64	100,000,000.00	33,118,724.36
23050101	Conduct an Update on Kaduna State in Perspective	4,880,947.87	7,675,000.00	2,794,052.13
23050101	Kaduna Emergency Nutrition Action Plan (KADENAP)		300,000,000.00	300,000,000.00
23050107	Kaduna Leadership Fellows	2,180,554.46	100,000,000.00	97,819,445.54
23050139	Conduct Policy Seminars		-	-
23050124	Conduct Policy Research Paper and Review	-	-	-
23050159	Conduct Impact Evaluation Study		-	-
2305[illegible]	Regular Monitoring Report (going concern)		-	-
2305[illegible]	Coordination Meetings with Development Partners		-	-
2305[illegible]	Facilitation of Local Government Development Plans (LGDP)		-	-
2305[illegible]	Review of Sector Implementation Result Framework		-	-
2305[illegible]	Conduct State Wide Performance Review		-	-

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2016	FINAL BUDGET 2018	VARIANCE
23050103	M&E Coordination Meeting			
23050101	Kaduna State Planning & Budget Commission Coordination Meeting			
23050128	Finalize production of SDP			
23050104	Conduct of Economic Summit			
23020111	Expansion and Maintenance of e-Library			
	TOTAL	**532,468,512.76**	**9,256,260,000.00**	**[illegible],723,791,057.24**
	KADUNA STATE BUREAU OF STATISTICS			
23050101	Conduct of State Agriculture Survey		20,300,000.00	20,300,000.00
23050124	Conduct of Annual School Census	3,535,000.00	32,530,000.00	28,995,000.00
23050101	Annual GDP Compilation and Estimate	17,050,000.00	15,050,000.00	
23050125	Conduct of Resident [illegible]		[illegible]	[illegible]
23050121	Conduct of Health Survey		25,250,000.00	[illegible]
23050121	Labour Survey		15,740,000.00	15,740,000.00
23050101	Living Standard Survey		35,132,000.00	35,132,000.00
23050101	Conduct Collaboration Survey with NBS		5,000,000.00	5,000,000.00
23050101	Updating of Survey [illegible]		11,190,000.00	11,190,000.00
23010125	Publications (Fact sheets, Newsletters, Digest)		3,000,000.00	3,000,000.00
23010125	Printing of Statistical Publication	3,000,000.00	3,000,000.00	
23050121	Survey CTO		3,600,000.00	3,600,000.00
23050121	Conduct of General Household Survey		25,722,000.00	25,722,000.00
23050101	Conduct of Agricultural Data Generation		16,753,000.00	16,753,000.00
23050101	Dissemination		2,450,000.00	2,450,000.00
23050128	Strengthening KDBS Economic Data Base			
23020127	Kaduna Data Project			
23010125	Publish Market Consumer and Other Statistical Digest			
	TOTAL	**23,585,000.00**	**484,807,000.00**	**461,222,000.00**

ACCOUNT [illegible]	[illegible] 2018	FINAL BUDGET 2018	VARIENCE
[illegible]		[illegible]	[illegible],650,000.00
[illegible]		[illegible]	[illegible]
[illegible]			
[illegible] Funds Assigned to External Solicitors	11[illegible],346,4[illegible]3.00	13[illegible],[illegible]0,000.00	20,493,547.00
Purchase of Law Books and Installation of Software			
[illegible]		[illegible]	12,000,000.00
[illegible] Stakeholders [illegible]		[illegible],300,000.00	8,300,000.00
[illegible] Social Media Enlightenment on [illegible] Activities of the Ministry			
23050122 Development of a Non-Custodial Sentencing Programme		7,200,000.00	7,200,000.00
23050101 Training Police Investigators & Prison Staff on New Criminal Laws Procedures			
23010125 Publication of all Law of Kaduna State Online			
23050128 Set Up of Attorney General Chamber in Lere LGA		2,5[illegible]0,000.00	2,570,000.00
23020106 Establishment of Mediation Centre in Zone 2 & 3	[illegible]	4[illegible],[illegible]1,534.35	40,781,967.94
23020104 Establishment of Juvenile Detention Centres in 3 Senatorial Zones	[illegible]	81,0[illegible],000.00	74,382,915.00
[illegible] Sexual Assault Referral Centres [illegible]	[illegible]	[illegible]	11,[illegible]
[illegible]		[illegible]	[illegible]
[illegible]		[illegible]	[illegible]
[illegible] Multi-Door Court [illegible]		[illegible]	5[illegible]
Set Up Mediation Centres in all [illegible] Chamber		[illegible]	[illegible]
TOTAL	159,[illegible]50,297.11	570,0[illegible]0,000.00	410,6[illegible]8,702.[illegible]

[illegible] Department [illegible] 2018

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	[illegible]
	HIGH COURT OF JUSTICE			
23020101	Construction of High Court Complexes Across the State	100,000,000.00	556,576,000.00	[illegible]
23020101	Construction of Magistrate Courts Across the State	246,240,372.06	702,107,000.00	[illegible]
23050102	Automation of High Courts		61,995,000.00	[illegible]
[illegible]	Construction of High Court Complex in [illegible]			
23050102	[illegible]			
	TOTAL	**346,240,372.06**	**1,290,681,000.00**	**944,440,627.94**
	CUSTOMARY COURT OF APPEAL			
[illegible]	[illegible] Zuru and Samaaka		[illegible]	[illegible]
[illegible]	Contribution for [illegible] of High Court Complex [illegible]		[illegible]	[illegible]
23010119	Purchase of Generator for New Complexes at [illegible] Samaaka		[illegible]	[illegible]
23010112	Procurement of Court Recording Machines for CCA Z[illegible] and Samaaka		6,630,000.00	6,630,000.00
23020101	Construction and [illegible] of Customary Court of Appeal Complexes in Zur[illegible] Samaaka		52,525,000.00	52,525,000.00
23020101	Construction and [illegible] of Customary Courts [illegible] Zuru and Samaaka		32,580,000.00	[illegible]
23030121	Renovation and Fe[illegible] of Existing Customary Courts		27,600,000.00	27,600,000.00
23010125	Purchase of law Books		2,826,000.00	2,826,000.00
23010119	Purchase of Generator for Newly Appointed Hon Judges		4,300,000.00	4,300,000.00
23030121	Rehabilitation of Office at the Law Reforms Building		12,500,000.00	12,500,000.00
23010121	Furnishing House [illegible] CCA Official Residence		10,000,000.00	10,000,000.00
23010113	Procurement of HP Computers for Honourable Judges		534,000.00	534,000.00
23010119	Purchase of Generator for Customary Court of Appeal Kafancha Complex			
23020101	Construction and Fencing of Customary Court of Appeal Kafanchan (Ongoing)			

ECONOMI C CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23020101	Construction and Fencing of Customary Court at Ikara, Isah, Dan Alhaji and Giwa	-	-	-
23030121	Renovation of Hon. President Customary Court of Appeal Residence	-	-	-
	TOTAL	-	**161,644,000.00**	**161,644,000.00**
	SHARIA COURT OF APPEAL			
23020101	Construction of Sharia Court Inspectorate HQ. Sabon Birni, Igabi and Garun Kurama	-	143,878,820.00	143,878,820.00
23030121	Rehabilitation of Court Buildings at Zaria, U/Kanawa and Zangon Kataf	-	90,463,500.00	90,463,500.00
23020101	Construction of Sharia Court at Pambegua, USC Jere, Sabon Birni and Inspectorate Divisions Headquarters	-		-
23010112	Purchase of Fire Proof Cabinet	-	-	-
23010119	Purchase of Generator	-	-	-
	TOTAL	-	**234,342,320.00**	**234,342,320.00**
	JUDICIAL SERVICE COMMISSION			
23020101	Construction of Judicial Service Commission Office Complex	-	-	-
23050101	Furnishing of Judicial Service Commission's Office Complex	-	91,017,347.20	91,017,347.20
	TOTAL	-	**91,017,347.20**	**91,017,347.20**
	KADUNA STATE LEGISLATURE			
23020101	Construction and Installation of Overhead Tanks at Lugard Hall Complex	-	-	-
23050101	Design and Construction of Offices	-	269,909,988.00	269,909,988.00
23020124	Construction of Car Parks	-	[illegible]	[illegible]
23020118	Landscaping and Construction of Drainages and Culverts	-	[illegible]	[illegible]
[illegible]	Construction/ Provision of Roads Within The Complex	-	[illegible]	[illegible]
[illegible]	[illegible]	-	[illegible]	[illegible]
[illegible]	Purchase of Communication Equipment	-	[illegible]	[illegible]

ECONOMIC CODE	REVENUE SOURCES	ACTUAL 2018	FINAL BUDGET 2018	VARIENCE
23010125	Purchase of Law Books	-	2,500,000.00	2,500,000.00
23050120	Purchase of Office Equipment	-	5,000,000.00	5,000,000.00
23030121	Rehabilitation of Offices and Purchase of Furniture	-	27,630,292.00	27,630,292.00
23020123	Rehabilitation of Street Lights and Security Lights	-	13,276,000.00	13,276,000.00
23010119	Purchase of Generator Sets	-	100,000,000.00	100,000,000.00
23010142	Construction of Legislative Quarters at New Millennium City	-	1,000,000,000.00	1,000,000,000.00
23020101	Supply & Installation of various audio & visual equip	-	60,000,000.00	60,000,000.00
	TOTAL	-	**1,546,320,730.00**	**1,546,320,730.00**
	GRAND TOTAL	**39,109,439,813.62**	**130,433,067,155.15**	**91,323,627,341.53**

SCHEDULED OF CAPITAL EXPENDITURE

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	54,776,520.00	112,619,966.72	956,553.28
21020101	Personnel Cost	5,477,652.00	26,402,279.22	75,372.78
21020102	Personnel Cost	2,738,820.00	5,883,077.29	855,742.71
21020103	Personnel Cost	2,738,820.00	2,760,089.56	78,730.44
21020104	Personnel Cost	2,738,820.00	9,966,555.19	772,264.81
21020105	Personnel Cost	203,304.36	6,117,864.02	85,440.34
21020106	Personnel Cost	5,477,652.00	5,091,589.44	386,062.56
21020107	Personnel Cost	1,728,000.00	6,188,515.47	539,484.53
21020110	Personnel Cost	384,913.20	239,059.20	145,854.00
21020124	Personnel Cost	168,000.00	1,452,306.68	615,693.32
	TOTAL	**76,432,501.56**	**176,921,302.79**	**4,511,198.77**
22020105	Over Head Cost	150,340,000.00	200,499,292.86	5,707.14
22020301	Over Head Cost	7,256,200.00	20,130,771.98	3,428.02
22020303	Over Head Cost	5,250,000.00	6,197,857.67	2,142.33
22020309	Over Head Cost	6,200,000.00	4,039,250.00	2,160,750.00
22020315	Over Head Cost	20,450,000.00	29,190,390.75	4,609.25
22020401	Over Head Cost	100,520,000.00	114,809,221.35	3,778.65
22020404	Over Head Cost	35,660,000.00	68,854,566.21	5,433.79
22020405	Over Head Cost	20,400,000.00	32,121,254.44	3,745.56
22020115	Over Head Cost	80,900,000.00	10,566,284.19	3,715.81
22020516	Over Head Cost	320,600,000.00	371,997,308.00	11,205.44
22020608	Over Head Cost	60,800,000.00	81,003,511.50	1,488.50
22021041	Over Head Cost	200,267,123.31	307,913,983.00	3,140.31
22020801	Over Head Cost	60,680,000.00	98,383,189.08	6,811.92
22020803	Over Head Cost	70,200,000.00	90,011,958.94	3,041.06
22020901	Over Head Cost	2,400,000.00	631,916.50	68,083.50
22021001	Over Head Cost	30,780,000.00	2,617,200.00	382,800.00
22021003	Over Head Cost	500,000,000.00	799,886,702.76	113,297.24
22021006	Over Head Cost	6,900,000.00	9,160,841.68	2,158.32
22021026	Over Head Cost	305,400,000.00	821,594,614.48	5,385.52
	SUB-TOTAL	**1,935,503,323.31**	**3,154,810,084.39**	**2,790,872.36**
	GRAND-TOTAL	**2,011,935,824.87**	**3,331,731,387.18**	**7,302,071.13**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	13,179,865.44	18,839,826.41	40,939.03
21020101	Personnel Cost	3,294,966.24	4,777,993.06	16,973.18
21020102	Personnel Cost	1,317,986.64	1,884,549.67	33,436.97
21020103	Personnel Cost	658,993.56	938,944.57	48.99
21020104	Personnel Cost	658,993.56	938,944.60	18.96
21020105	Personnel Cost	140,109.84	140,109.84	0.00
21020106	Personnel Cost	1,317,986.54	1,978,692.23	49,294.31
21020125	Personnel Cost	6,589,932.72	9,201,518.64	38,414.08
21020107	Personnel Cost	1,512,000.00	1,512,000.00	0.00
	TOTAL	**28,670,834.54**	**40,212,579.02**	**178,234.52**
22020105	Over Head Cost	1,152,000.00	1,146,800.00	1,005,200.00
22020301	Over Head Cost	1,466,000.00	174,300.00	6,291,700.00
22020315	Over Head Cost	1,240,000.00	549,000.00	3,601,000.00
22020401	Over Head Cost	1,420,800.00	1,027,800.00	[illegible]
22020801	Over Head Cost	3,000,000.00	2,843,850.00	3,156,150.00
22020803	Over Head Cost	1,000,000.00	-	1,000,000.00
22020402	Over Head Cost	70,000.00	-	70,000.00
22020709	Over Head Cost	500,000.00	500,000.00	500,200.00
22020901	Over Head Cost	50,000.00	37,525.00	50,475.00
22021003	Over Head Cost	400,000.00	118,350.00	781,650.00
22021331	Over Head Cost	63,500,000.00	34,611,969.00	[illegible]
[illegible]	Over Head Cost	18,051,000.00	[illegible]	[illegible]
[illegible]	Over Head Cost	16,556,820.00	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
[illegible]	Personnel Cost	[illegible]	[illegible]	10,366.04
[illegible]	Personnel Cost	11,082,671.68	20,322,751.91	60,122.78
21020102	Personnel Cost	[illegible]	[illegible]	36,548.14
[illegible]	Personnel Cost	[illegible]	[illegible]	59,356.63
[illegible]	Personnel Cost	[illegible]	3,776,781.27	17,907.37
[illegible]	Personnel Cost	362,608.20	625,708.86	[illegible]
[illegible]	Personnel Cost	[illegible]	[illegible]	[illegible]
[illegible]	Personnel Cost	[illegible]	[illegible]	1,241,912.95
	TOTAL	116,364,791.35	130,487,379.06	4,867,581.98
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]		[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
22020305	Over Head Cost			[illegible]
22020308	Over Head Cost	[illegible]	2,925,000.00	225,000.00
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost			
[illegible]	Over Head Cost	1,200,000.00	[illegible]	[illegible]
22020709	Over Head Cost	1,000,000.00	1,390,000.00	460,000.00
[illegible]	Over Head Cost	-		0.00
[illegible]	Over Head Cost	2,928,855.00	[illegible]	27,855.00
[illegible]	Over Head Cost	-		0.00
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		[illegible]		[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
		87,651,209.76	85,668,757.56	1,982,452.20
		21,912,802.44	21,417,191.35	495,609.09
21020102	Personnel Cost	8,765,120.96	8,566,878.90	198,241.96
21020103	Personnel Cost	4,382,560.49	4,283,441.95	99,118.54
21020104	Personnel Cost	4,382,560.49	4,283,441.95	99,119.54
21020107	Personnel Cost	1,296,000.00	216,000.00	1,080,000.00
21020105	Personnel Cost	105,648.52	33,218.04	72,430.48
21020106	Personnel Cost	8,765,120.98	8,560,228.92	204,892.06
21020108	Personnel Cost	160,000.00	170,000.00	10,000.00
		137,441,023.64	**133,199,161.76**	**4,241,861.88**
22020105	Over Head Cost	3,497,500.00	2,557,000.00	940,500.00
22020206	Over Head Cost	350,000.00	112,200.00	237,800.00
22020209	Over Head Cost	320,000.00	199,000.00	121,000.00
22020301	Over Head Cost	5,052,000.00	4,259,350.00	792,650.00
22020305	Over Head Cost	4,510,600.00	4,455,400.00	55,200.00
22020306	Over Head Cost			0.00
22020308	Over Head Cost	2,910,000.00	2,842,100.00	67,900.00
22020315	Over Head Cost	4,993,000.00	3,548,050.00	1,444,950.00
22020401	Over Head Cost	5,073,000.00	4,421,100.00	651,900.00
22020402	Over Head Cost	3,500,000.00	2,835,369.00	664,631.00
22020404	Over Head Cost	1,400,000.00	1,369,800.00	30,200.00
22020405	Over Head Cost			0.00
22020601	Over Head Cost	6,417,000.00	6,308,540.00	108,460.00
22020602	Over Head Cost	3,420,000.00	3,055,000.00	365,000.00
22020605	Over Head Cost	300,000.00	280,000.00	20,000.00
22020701	Over Head Cost	530,000.00	370,677.50	159,322.50
22020703	Over Head Cost	350,000.00		350,000.00
22020709	Over Head Cost	650,000.00	600,000.00	50,000.00
22020801	Over Head Cost	8,647,800.00	8,535,000.00	112,800.00
22020803	Over Head Cost	4,001,350.00	3,170,500.00	820,850.00
22021001	Over Head Cost	562,500.00	550,000.00	12,500.00
22021002	Over Head Cost	1,050,000.00	1,044,000.00	6,000.00
22021003	Over Head Cost	3,080,000.00	1,967,390.00	1,112,610.00
	SUB-TOTAL	**60,814,750.00**	**52,820,476.50**	**7,994,273.50**
	GRAND-TOTAL	**198,255,773.64**	**186,019,638.26**	**12,236,135.38**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	105,873,098.40	81,667,166.19	24,205,932.21
21020101	Personnel Cost	26,468,274.60	19,914,248.58	6,554,026.02
21020102	Personnel Cost	10,587,309.84	7,965,799.05	2,621,510.79
21020103	Personnel Cost	5,293,654.92	3,982,851.64	1,310,803.28
21020104	Personnel Cost	5,293,654.92	4,357,212.04	936,442.88
21020105	Personnel Cost	716,978.64	621,297.97	95,680.67
21020106	Personnel Cost	10,587,309.84	7,226,924.95	3,360,384.89
21020107	Personnel Cost	3,959,900.40	2,825,901.00	1,133,999.40
21020139	Personnel Cost	21,174,619.68	16,694,017.71	4,480,601.97
		189,954,801.24	**145,256,419.13**	**44,699,382.11**
22020102	Over Head Cost	10,740,000.00	10,699,800.00	40,200.00
22020105	Over Head Cost	1,260,000.00	1,225,550.00	34,450.00
22020108	Over Head Cost	5,400,000.00	5,080,900.00	319,100.00
22020203	Over Head Cost	6,000,000.00	5,260,684.00	739,316.00
22020204	Over Head Cost	6,900,000.00	6,100,575.00	799,425.00
22020205	Over Head Cost	2,604,000.00	2,550,475.00	53,525.00
22020208	Over Head Cost	3,000,000.00	2,318,190.00	681,810.00
22020209	Over Head Cost	1,800,000.00	779,500.00	1,020,500.00
22020301	Over Head Cost	5,227,400.00	5,194,280.00	33,120.00
22020303	Over Head Cost	600,000.00	583,100.00	16,900.00
22020304	Over Head Cost	1,252,000.00	1,173,497.05	78,502.95
22020305	Over Head Cost	908,800.00	872,950.00	35,850.00
22020306	Over Head Cost	-	-	0.00
22020309	Over Head Cost	100,000.00	50,000.00	50,000.00
22020312	Over Head Cost	15,150,000.00	11,292,341.00	3,857,659.00
22020314	Over Head Cost	200,000.00	75,500.00	124,500.00
22020315	Over Head Cost	400,000.00	271,000.00	129,000.00
22020401	Over Head Cost	2,150,000.00	1,979,907.50	170,092.50
22020402	Over Head Cost	100,000.00	68,000.00	32,000.00
22020403	Over Head Cost	1,000,000.00	959,930.00	40,070.00
22020405	Over Head Cost	2,646,000.00	2,574,500.75	71,499.25
22020416	Over Head Cost	1,112,160.00	1,035,800.00	76,360.00
22020503	Over Head Cost	10,000,000.00	-	10,000,000.00
22020601	Over Head Cost	2,220,000.00	1,765,780.00	454,220.00
22020602	Over Head Cost	2,000,000.00	1,346,351.00	653,649.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020605	Over Head Cost		-	0.00
22020709	Over Head Cost	800,000.00	275,000.00	525,000.00
22020801	Over Head Cost	6,960,000.00	6,095,878.00	864,122.00
22020803	Over Head Cost	30,800,000.00	29,921,144.00	878,856.00
22020901	Over Head Cost	120,000.00	98,393.33	21,606.67
22020906	Over Head Cost	15,000,000.00	12,039,747.50	2,960,252.50
22021001	Over Head Cost	7,200,000.00	6,828,500.00	371,500.00
22021002	Over Head Cost	50,000,000.00	26,924,679.87	23,075,320.13
22021004	Over Head Cost	1,900,000.00	1,116,046.00	783,954.00
22021008	Over Head Cost	2,000,000.00	1,855,000.00	145,000.00
22080002	Over Head Cost	-	-	0.00
	SUB-TOTAL	**197,550,360.00**	**148,400,000.00**	**49,150,360.00**
	GRAND-TOTAL	**387,505,161.24**	**293,655,419.13**	**93,849,742.11**
21010101	Personnel Cost	**76,195,720.32**	**60,936,996.55**	**15,258,723.77**
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	-	-	-
		76,195,720.32	**60,936,996.55**	**15,258,723.77**
22020105	Over Head Cost	1,780,000.00	1,665,000.00	115,000.00
22020301	Over Head Cost	605,000.00	-	605,000.00
22020305	Over Head Cost	450,000.00	435,412.00	14,588.00
22020307	Over Head Cost	600,000.00	-	600,000.00
22020308	Over Head Cost	55,020,000.00		145,020,000.00
22020309	Over Head Cost	5,479,520.00	3,772,000.00	1,707,520.00
22020311	Over Head Cost	50,320,000.00	-	140,320,000.00
22020312	Over Head Cost	14,225,000.00	13,770,000.00	455,000.00
22020315	Over Head Cost		-	0.00
22020401	Over Head Cost	12,184,000.00		12,184,000.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020402	Over Head Cost		-	0.00
22020405	Over Head Cost	-	-	0.00
22020801	Over Head Cost	638,000.00	510,000.00	128,000.00
22020802	Over Head Cost	3,800,000.00	2,304,000.00	1,496,000.00
22020803	Over Head Cost	-	-	0.00
22021001	Over Head Cost	1,000,000.00	-	1,000,000.00
22021003	Over Head Cost	1,993,100.00	-	1,993,100.00
	SUB-TOTAL	**146,094,620.00**	**22,456,412.00**	**305,638,208.00**
	GRAND-TOTAL	**224,290,340.32**	**83,393,408.55**	**320,896,931.77**

		ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	33,945,627.00	-	33,945,627.00
21020101	Personnel Cost	23,550,000.36	-	23,550,000.36
21020103	Personnel Cost	4,535,000.52	-	4,535,000.52
21020104	Personnel Cost	9,669,999.36	-	9,669,999.36
21020105	Personnel Cost	6,099,999.84	-	6,099,999.84
21020106	Personnel Cost	3,394,562.70	-	3,394,562.70
21020107	Personnel Cost	4,800,000.00	-	4,800,000.00
21020135	Personnel Cost	-		0.00
21020131	Personnel Cost	2,543,087.16	-	2,543,087.16
	TOTAL	**88,538,276.94**	**-**	**88,538,276.94**
22020104	Over Head Cost	-	-	0.00
22020105	Over Head Cost	6,150,000.00	5,516,640.00	633,360.00
22020106	Over Head Cost	-	-	0.00
22020112	Over Head Cost	-	-	0.00
22020114	Over Head Cost		-	0.00
22020209	Over Head Cost		-	0.00
22020301	Over Head Cost	5,525,500.00	4,694,550.00	830,950.00
22020304	Over Head Cost	120,000.00	50,000.00	70,000.00
22020305	Over Head Cost	5,845,000.00	4,055,000.00	1,790,000.00
22020315	Over Head Cost	140,000.00	100,140.00	39,860.00
22020401	Over Head Cost	3,600,000.00	949,700.00	2,650,300.00
22020402	Over Head Cost	500,000.00	468,250.00	31,750.00
22020404	Over Head Cost	560,000.00	554,500.00	5,500.00
22020405	Over Head Cost	480,000.00	215,455.00	264,545.00
22020709	Over Head Cost	500,000.00		500,000.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020710	Over Head Cost	60,000,000.00	59,073,715.00	926,285.00
22020801	Over Head Cost	3,060,000.00	1,796,998.00	1,263,002.00
22020803	Over Head Cost	1,200,000.00	336,243.00	863,757.00
22021001	Over Head Cost	1,500,000.00	732,575.00	767,425.00
22021003	Over Head Cost	10,200,000.00	8,510,500.00	1,689,500.00
22021023	Over Head Cost	450,000.00	329,802.57	120,197.43
23020325	Over Head Cost	4,600,000.00	3,500,000.000	1,100,000.00
23020326	Over Head Cost	75,000,000.00	34,526,186.83	40,473,813.17
23020328	Over Head Cost	4,600,000.00	1,655,068.00	2,944,932.00
23050139	Over Head Cost	-	-	0.00
	SUB-TOTAL	**184,030,500.00**	**127,065,323.40**	**56,965,176.60**
	GRAND-TOTAL	**272,568,776.94**	**127,394,273.40**	**145,174,503.54**
21010101	Personnel Cost	211,233,356.04	215,155,134.69	80,221.35
21020101	Personnel Cost	10,487,347.20	87,900,669.17	586,678.03
21020102	Personnel Cost	4,441,060.80	3,247,775.63	193,285.17
21020103	Personnel Cost	2,211,081.12	1,623,587.20	87,193.92
21020104	Personnel Cost	52,972,043.76	53,048,832.06	23,211.70
21020105	Personnel Cost	50,861,903.40	51,587,951.29	73,952.11
21020106	Personnel Cost	21,123,335.60	6,193,378.14	429,956.86
21020107	Personnel Cost	42,856,959.84	51,016,735.45	40,224.39
[illegible]	Personnel Cost	35,603,072.16	43,897,966.24	705,10[illegible]
[illegible]	Personnel Cost	11,379,691.72	20,786,229.04	[illegible]
[illegible]	Personnel Cost	23,380,505.32	25,241,602.20	[illegible]
[illegible]	Personnel Cost	10,000,000.00	3,746,310.00	253,[illegible]
[illegible]	Personnel Cost	50,000,000.00	38,338,491.21	[illegible]
[illegible]169	Personnel Cost	30,000,000.00	98,208,378.44	291,621.[illegible]
	TOTAL	613,750,356.96	700,991,630.79	3,158,725.57
[illegible]165	Over Head Cost	6,215,103.00	713,249.00	11,[illegible]
[illegible]	Over Head Cost	5,969,880.00	5,056,000.00	[illegible]
[illegible]0203	Over Head Cost	-	-	[illegible]
[illegible]208	Over Head Cost	-	-	[illegible]
[illegible]	Over Head Cost	5,541,615.00	1,074,400.00	[illegible]
[illegible]	Over Head Cost	23,075,000.00	15,033,550.00	[illegible]
[illegible]	Over Head Cost	3,712,000.00	839,000.00	[illegible]
[illegible]	Over Head Cost	1,034,400.00	1,286,300.00	48,[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020402	Over Head Cost	459,875.00	1,800,000.00	59,875.00
22020404	Over Head Cost	1,992,500.00	718,355.00	274,145.00
22020405	Over Head Cost	5,001,600.00	658,500.00	343,100.00
22020416	Over Head Cost	35,864,230.00	32,499,712.00	364,518.00
22020520	Over Head Cost	210,150,080.00	119,034,800.00	1,115,280.00
22020604	Over Head Cost	622,520,400.00	430,751,950.00	1,768,450.00
22020606	Over Head Cost	2,000,000,000.00	2,446,682,540.00	317,460.00
22020801	Over Head Cost	3,132,000.00	2,914,305.50	217,694.50
22020803	Over Head Cost	30,760,000.00	20,000,000.00	760,000.00
22020901	Over Head Cost	156,467.64	-	156,467.64
22021001	Over Head Cost	20,987,575.00	26,056,000.00	931,575.00
22021003	Over Head Cost	4,110,000.00	261,250.00	848,750.00
22021022	Over Head Cost	300,084,676.00	241,292,164.74	792,511.26
22021024	Over Head Cost	198,104,800.00	164,027,357.00	77,443.00
22021026	Over Head Cost	-	-	0.00
	SUB-TOTAL	**3,478,872,201.64**	**3,500,696,983.24**	**21,709,118.40**
	GRAND-TOTAL	**4,097,622,558.60**	**4,201,690,614.09**	**24,867,843.97**
21010101	Personnel Cost	19,124,905.80	15,138,493.98	3,986,411.82
21020101	Personnel Cost	5,299,002.36	3,774,424.47	1,524,577.89
21020102	Personnel Cost	1,893,469.80	1,509,769.70	383,700.10
21020103	Personnel Cost	950,082.74	754,884.91	195,197.83
21020104	Personnel Cost	950,082.74	754,884.91	195,197.83
21010105	Personnel Cost	-	-	-
21020106	Personnel Cost	1,912,490.58	1,532,355.16	380,135.42
21020107	Personnel Cost	-	-	-
21020110	Personnel Cost	-	-	-
21020124	Personnel Cost	-	-	-
21010102	Personnel Cost	-	-	-
		30,130,034.02	**23,464,813.13**	**6,665,220.89**
22020301	Over Head Cost	561,550.00	560,500.00	1,050.00
22020305	Over Head Cost	3,000,000.00	2,900,000.00	100,000.00
22020312	Over Head Cost	100,000.00	45,000.00	55,000.00
22020401	Over Head Cost	90,000.00	80,000.00	10,000.00
22020402	Over Head Cost	161,500.00	80,000.00	81,500.00
22020404	Over Head Cost	85,100.00	75,000.00	10,100.00
22020406	Over Head Cost	2,266,922.22	405,000.00	1,861,922.22

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020406	Over Head Cost	2,016,500.00	1,322,500.00	694,000.00
22020418	Over Head Cost	51,340.00	51,000.00	340.00
22020801	Over Head Cost	180,000.00	179,000.00	1,000.00
22020803	Over Head Cost	480,000.00	470,000.00	10,000.00
22020901	Over Head Cost	120,000.00	690.00	119,310.00
22021006	Over Head Cost	20,000.00	-	20,000.00
		-	-	0.00
	SUB-TOTAL	9,132,912.22	6,168,690.00	2,964,222.22
	GRAND-TOTAL	39,262,946.24	29,633,503.13	9,629,443.11
22020105	Over Head Cost	3,480,000.00	1,772,250.00	1,707,750.00
22020203	Over Head Cost	720,000.00	1,570,000.00	150,000.00
22020204	Over Head Cost	2,210,520.00	303,000.00	1,907,520.00
22020206	Over Head Cost	2,410,000.00	1,822,300.00	587,700.00
22020209	Over Head Cost	1,500,000.00	657,500.00	842,500.00
22020301	Over Head Cost	1,107,000.00	624,800.00	482,200.00
22020303	Over Head Cost	432,000.00	166,000.00	266,000.00
22020401	Over Head Cost	1,440,000.00	1,236,400.00	203,600.00
22020402	Over Head Cost	2,000,000.00	1,837,700.00	162,300.00
22020405	Over Head Cost	2,288,000.00	820,000.00	468,000.00
22020416	Over Head Cost	1,157,000.00	437,300.00	719,700.00
22020709	Over Head Cost	400,000.00	4,150.00	395,850.00
22020803	Over Head Cost	3,600,000.00	1,657,000.00	1,943,000.00
22021001	Over Head Cost	7,400,000.00	3,984,750.00	3,[illegible]250.00
	SUB-TOTAL	30,144,520.00	16,893,150.00	13,25[illegible]370.00
	GRAND-TOTAL	30,144,520.00	16,893,150.00	13,25[illegible]370.00
21010101	Personnel Cost	6,320,267.08	6,503,232.69	[illegible]
21020101	Personnel Cost	1,481,589.36	1,625,809.09	[illegible]27
21020102	Personnel Cost	599,408.88	650,323.54	[illegible]085.34
21020103	Personnel Cost	316,313.58	325,161.72	[illegible]85
21020104	Personnel Cost	316,313.58	325,161.72	1,151.86
21020105	Personnel Cost	33,218.04	14,197.58	19,020.46
21020106	Personnel Cost	632,626.95	671,035.85	31,591.70
21020107	Personnel Cost	216,000.00	108,000.00	8,000.00
	TOTAL	9,921,737.47	10,222,922.19	98,815.28
22020105	Over Head Cost	2,520,000.00	2,653,593.96	66,406.04
22020203	Over Head Cost	-	-	0.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020114	Over Head Cost	[illegible]	[illegible]	2,180,000.00
22020208	Over Head Cost	10,995,8[illegible].00	166,0[illegible]	8,829,904.00
22020301	Over Head Cost	900,000.00	[illegible]44,500.00	15,500.00
[illegible]	Over Head Cost	2,000,000.00	1,974,500.00	25,500.00
[illegible]	Over Head Cost	2,380,000.00	[illegible]	1,981,000.00
22020404	Over Head Cost	215,000.00	[illegible]	[illegible]
[illegible]	Over Head Cost	1,240,000.00	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	-		[illegible]
	SUB-TOTAL	**25,510,804.00**	**[illegible]**	**[illegible]**
	GRAND-TOTAL	**35,432,341.47**	**[illegible]**	**[illegible]**
21010101	Personnel Cost	[illegible]	[illegible]12,029.5[illegible]	[illegible]
21020101	Personnel Cost	[illegible]	[illegible]	[illegible]
21020102	Personnel Cost	[illegible]	[illegible]	[illegible]
21020103	Personnel Cost	624,795.14	646,130.31	78,664.83
21020104	Personnel Cost	624,795.14	646,130.31	78,664.83
21020106	Personnel Cost	1,249,590.28	-	1,249,590.28
	TOTAL	**19,368,649.28**	**20,257,199.79**	**1,611,449.51**
22020105	Over Head Cost	3,466,000.00	3,076,500.00	389,500.00
22020301	Over Head Cost	1,308,000.00	1,069,200.00	238,800.00
32020305	Over Head Cost	1,260,000.00	1,076,188.50	183,811.50
22020401	Over Head Cost	789,200.00	723,500.00	65,700.00
22020402	Over Head Cost	195,800.00	191,900.00	3,900.00
22020405	Over Head Cost	203,500.00	192,700.00	10,800.00
22020416	Over Head Cost	-		0.00
22020801	Over Head Cost	2,371,800.00	2,194,000.00	177,800.00
22020803	Over Head Cost	413,500.00	283,000.00	130,500.00
22021001	Over Head Cost	1,889,000.00	1,793,000.00	96,000.00
22021003	Over Head Cost	513,800.00	445,000.00	68,800.00
	SUB-TOTAL	**12,410,600.00**	**11,044,988.50**	**1,365,611.50**
	GRAND TOTAL	**31,779,249.28**	**31,302,188.28**	**2,977,061.01**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	20,837,130.84	20,756,215.28	80,915.56
21020101	Personnel Cost	5,209,283.64	5,187,128.13	22,155.51
21020102	Personnel Cost	2,083,713.84	2,074,851.49	8,862.35
21020103	Personnel Cost	1,041,857.16	1,037,425.85	4,431.31
21020104	Personnel Cost	1,041,857.16	1,037,425.85	4,431.31
21020105	Personnel Cost	173,612.40	149,833.57	23,778.83
21020106	Personnel Cost	2,083,713.00	2,037,756.20	45,956.80
21020107	Personnel Cost	646,000.00	1,422,000.00	26,000.00
21020108	Personnel Cost	30,000.00	30,000.00	0.00
	TOTAL	33,149,168.04	33,732,636.37	216,531.67
22020102	Over Head Cost	820,000.00	809,000.00	11,000.00
22020106	Over Head Cost	444,000.00	244,000.00	200,000.00
22020203	Over Head Cost	495,000.00	-	495,000.00
22020301	Over Head Cost	528,405.00	317,900.00	210,505.00
22020305	Over Head Cost	365,000.00	-	365,000.00
22020306	Over Head Cost	-	-	0.00
22020307	Over Head Cost	325,000.00	80,000.00	245,000.00
22020401	Over Head Cost	120,000.00	-	120,000.00
22020402	Over Head Cost	-	-	0.00
22020403	Over Head Cost	-	-	0.00
22020404	Over Head Cost	-	-	0.00
22020405	Over Head Cost	100,000.00	4,000.00	96,000.00
22020605	Over Head Cost	-	-	0.00
22020709	Over Head Cost	400,000.00	-	400,000.00
22020801	Over Head Cost	342,600.00	316,000.00	26,600.00
22020803	Over Head Cost	216,000.00	48,000.00	168,000.00
22020901	Over Head Cost	30,000.00	150.00	29,850.00
22021001	Over Head Cost	495,000.00	246,000.00	249,000.00
	SUB-TOTAL	4,681,005.00	2,065,050.00	2,615,955.00
	GRAND TOTAL	37,830,173.04	35,797,686.37	2,032,486.67

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	4,679,613.00	7,464,570.75	15,042.85
21020101	Personnel Cost	1,169,903.58	1,857,393.01	12,510.57
21020102	Personnel Cost	467,961.29	742,957.35	5,003.94
21020103	Personnel Cost	233,980.76	371,478.65	2,502.11
21020104	Personnel Cost	233,980.76	371,478.65	2,502.11
21020105	Personnel Cost	37,498.80	59,644.16	7,851.64
21020106	Personnel Cost	467,961.30	741,018.79	26,[illegible].57
21020107	Personnel Cost	432,000.00	576,000.00	6,000.00
	TOTAL	7,722,900.16	12,185,441.36	77,458.79
22020105	Over Head Cost	1,262,650.00	387,000.00	75,650.00
22020203	Over Head Cost	96,000.00	65,759.99	15,240.01
22020301	Over Head Cost	298,200.00	186,000.00	12,200.00
22020305	Over Head Cost	70,000.00	62,000.00	8,000.00
22020315	Over Head Cost	-		0.00
22020401	Over Head Cost	83,000.00	60,500.00	6,500.00
22020402	Over Head Cost	60,000.00	25,000.00	5,000.00
22020404	Over Head Cost	-		0.00
22020405	Over Head Cost	55,000.00	45,000.00	1,000.00
22020106	Over Head Cost	624,500.00	582,000.00	2,500.00
22020505	Over Head Cost	-		0.00
[illegible]20605	Over Head Cost	-		0.00
[illegible]	Over Head Cost	[illegible]0,000.00		[illegible]
[illegible]	Over Head Cost	[illegible]	182,000.00	[illegible]
[illegible]	Over Head Cost	300,000.00	175,000.00	25,000.00
[illegible]	Over Head Cost	[illegible]	746.0[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	40,000.00	58,000.00
[illegible]1025	Over Head Cost	[illegible] 760.00	130,000.00	5[illegible],760.00
[illegible]1001	Over Head Cost	150,000.00	56,000.00	10,000.00
	SUB-TOTAL	5,852,785.00	2,000,000.00	312,785.00
	GRAND TOTAL	13,575,685.16	14,185,441.36	390,243.79

ECONOMIC CODES	PURPOSE OF EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020105	Personnel Cost	120,000.00	114,000.00	6,000.00
22020108	Personnel Cost	205,000.00	200,000.00	5,000.00
22020301	Personnel Cost	575,600.00	429,000.00	146,600.00
22020401	Personnel Cost	480,000.00	370,000.00	110,000.00
22020402	Personnel Cost	360,000.00	75,000.00	285,000.00
22020404	Personnel Cost	360,000.00	15,000.00	345,000.00
22020405	Personnel Cost	380,000.00	-	380,000.00
22020709	Personnel Cost	200,000.00		200,000.00
22020801	Personnel Cost	474,000.00	308,000.00	166,000.00
22020803	Personnel Cost	105,000.00		105,000.00
22021001	Personnel Cost	598,500.00	590,891.00	7,609.00
22021003	Personnel Cost	4,559,000.00	936,000.00	3,623,000.00
22021021	Personnel Cost	1,273,900.00		1,273,900.00
22021050	Personnel Cost	2,276,000.00	2,220,000.00	56,000.00
	SUB-TOTAL	**11,970,000.00**	**5,257,891.00**	**6,712,109.00**
	GRAND TOTAL	**11,970,000.00**	**5,257,891.00**	**6,712,109.00**

		ORIGINAL BUDGET 2018	**ACTUAL 2018**	**BALANCE(VARIANCE)**
22020102	Over Head Cost	5,000,000.00	812,500.00	4,187,500.00
22020203	Over Head Cost	300,000.00	56,000.00	244,000.00
22020301	Over Head Cost	1,322,800.00	252,000.00	1,070,800.00
22020302	Over Head Cost			0.00
22020305	Over Head Cost	1,200,000.00	223,000.00	977,000.00
22020309	Over Head Cost	100,500,000.00	450,000.00	100,050,000.00
22020401	Over Head Cost	3,044,000.00	590,500.00	2,453,500.00
22020402	Over Head Cost	2,000,000.00	365,500.00	1,634,500.00
22020404	Over Head Cost	1,000,000.00	174,240.00	825,760.00
22020405	Over Head Cost	252,000.00	54,000.00	198,000.00
	SUB-TOTAL	**114,618,800.00**	**2,918,740.00**	**111,700,060.00**
	GRAND TOTAL	**114,618,800.00**	**2,918,740.00**	**111,700,060.00**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	68,369,153.46	87,303,496.51	1,065,656.97
21010103	Personnel Cost	44,407,577.62	5,671,889.89	11,735,687.73
21020102	Personnel Cost	2,579,875.32	2,171,997.96	407,877.36
21020101	Personnel Cost	37,000,000.00	3,985,036.30	29,514,963.70
21020103	Personnel Cost	1,289,938.92	879,576.82	410,362.10
21020104	Personnel Cost	5,809,070.88	7,332,904.19	476,166.70
21020105	Personnel Cost	4,685,469.60	6,615,270.66	70,198.94
21020106	Personnel Cost	4,836,915.35	2,830,748.57	2,006,166.78
21020107	Personnel Cost	18,209,235.84	17,825,318.24	383,917.60
21020147	Personnel Cost	-	-	0.00
		187,187,237.01	**134,616,239.13**	**46,070,997.88**
22020105	Over Head Cost	45,084,000.00	15,722,400.00	29,361,600.00
22020114	Over Head Cost	255,821,748.00	84,337,800.00	171,483,948.00
22020202	Over Head Cost		-	0.00
22020203	Over Head Cost	2,500,000.00	426,900.00	2,073,100.00
22020301	Over Head Cost	20,743,310.00	7,084,399.99	13,658,910.01
22020305	Over Head Cost	24,100,000.00	1,699,500.00	22,400,500.00
22020401	Over Head Cost	15,255,000.00	9,276,431.00	5,978,569.00
22020401	Over Head Cost	17,410,000.00	2,432,450.00	14,977,550.00
22020503	Over Head Cost	35,532,000.00	-	35,532,000.00
22020416	Over Head Cost	-	-	0.00
22020601	Over Head Cost	145,944,000.00	133,782,000.00	12,162,000.00
22020801	Over Head Cost	20,590,000.00	2,516,800.00	18,073,200.00
22020901	Over Head Cost	73,368.00	8,626.50	64,741.50
22021001	Over Head Cost	16,500,000.00	8,133,600.00	8,366,400.00
22021007	Over Head Cost	17,600,000.00	11,459,000.00	6,141,000.00
22021021	Over Head Cost	20,800,000.00	-	20,800,000.00
22021006	Over Head Cost	-	-	0.00
22021017	Over Head Cost	31,144,000.00	-	31,144,000.00
22021029	Over Head Cost	30,422,513.74	-	30,422,513.74
	SUB-TOTAL	**609,519,939.74**	**276,879,907.49**	**422,640,032.25**
	GRAND TOTAL	**886,707,176.75**	**411,496,146.62**	**475,211,030.13**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020105	Over Head Cost			
22020301	Over Head Cost	2,050,700.00	1,168,000.00	882,700.00
22020303	Over Head Cost	120,000.00	-	120,000.00
22020305	Over Head Cost	1,527,500.00	1,080,350.00	447,150.00
22020315	Over Head Cost			
22020401	Over Head Cost	548,000.00	168,300.00	379,700.00
22020402	Over Head Cost	95,000.00	90,450.00	4,550.00
22020404	Over Head Cost	72,000.00	42,500.00	29,500.00
22020405	Over Head Cost	186,800.00	64,000.00	122,800.00
22020605	Over Head Cost	100,000.00	39,200.00	60,800.00
22020801	Over Head Cost	546,650.00	339,500.00	207,150.00
22020803	Over Head Cost	580,800.00	215,000.00	365,800.00
22020901	Over Head Cost	6,720.00	104.00	6,616.00
22021001	Over Head Cost	3,925,000.00	3,746,400.00	178,600.00
22021002	Over Head Cost	200,000.00	169,750.00	30,250.00
22021003	Over Head Cost	900,000.00	481,700.00	418,300.00
22021026	Over Head Cost	1,850,000.00	1,679,840.00	170,160.00
	GRAND TOTAL	**12,709,170.00**	**9,285,094.00**	**3,424,076.00**
21010101	Personnel Cost	26,103,875.52	24,828,621.88	1,275,250.61
21020101	Personnel Cost	6,525,969.12	5,665,290.15	[illegible]
21020102	Personnel Cost	2,610,351.60	2,186,390.47	[illegible]
21020103	Personnel Cost	1,290,261.24	1,093,196.03	197,0[illegible]
21020104	Personnel Cost	1,290,261.24	1,093,196.03	[illegible]
21020105	Personnel Cost	137,072.40	[illegible]	[illegible]
21020106	Personnel Cost	[illegible]	2,831,052.5[illegible]	[illegible]
21020107	Personnel Cost	1,296,000.00	684,000.00	[illegible]
21020125	Personnel Cost	6,139,061.58	5,071,051.[illegible]	[illegible]
21020108	Personnel Cost	150,000.00	260,000.00	[illegible]
	TOTAL	**48,154,089.92**	**43,777,239.33**	[illegible]
[illegible]	Over Head Cost	3,130,000.00	2,362,000.00	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	1,086,400.00	1,093,[illegible]	[illegible]
22020401	Over Head Cost	673,600.00	673,100.00	[illegible]
22020402	Over Head Cost	300,000.00	298,400.00	[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020104	Over Head Cost		-	0.00
22020404	Over Head Cost	572,000.00	570,500.00	1,500.00
22020405	Over Head Cost	135,000.00	131,000.00	4,000.00
21020151	Over Head Cost	7,950,000.00	6,669,600.00	1,280,400.00
22020501	Over Head Cost	652,500.00	648,000.00	4,500.00
22020803	Over Head Cost	218,750.00	213,000.00	5,750.00
22020901	Over Head Cost	10,000.00	1,457.96	8,542.04
22021001	Over Head Cost	915,000.00	914,400.00	600.00
22021013	Over Head Cost	10,590,815.98	10,050,575.00	540,240.98
22021003	Over Head Cost		-	-
22021006	Over Head Cost		-	-
22021011	Over Head Cost		-	-
	SUB-TOTAL	**27,295,365.98**	**25,353,632.96**	**1,941,733.02**
	GRAND TOTAL	**75,449,465.90**	**69,130,872.29**	**6,318,593.61**
21010101	Personnel Cost	44,743,953.76	60,149,312.88	581,640.88
21020101	Personnel Cost	11,212,182.36	10,235,111.32	977,071.04
21020102	Personnel Cost	4,485,377.88	4,094,014.66	391,363.22
21020103	Personnel Cost	2,211,967.08	2,047,023.63	164,944.05
21020104	Personnel Cost	2,514,962.04	1,601,436.09	113,525.95
21020105	Personnel Cost	31,792.20	2,554,412.46	277,379.74
21020106	Personnel Cost	4,473,395.35	1,077,165.07	396,229.28
21020107	Personnel Cost	432,000.00	6,386,031.03	45,969.97
	TOTAL	**70,125,631.27**	**94,144,539.14**	**2,981,093.13**
				0.00
22020105	Over Head Cost	2,633,570.00	2,410,520.00	223,050.00
22020208	Over Head Cost	971,250.00	478,655.41	495,594.59
22020301	Over Head Cost	3,262,300.00	1,690,610.00	571,690.00
22020302	Over Head Cost	97,000.00	-	97,000.00
22020401	Over Head Cost	1,000,000.00	980,500.00	19,500.00
22020402	Over Head Cost	3,550,475.00	2,880,[illegible].50	[illegible],083.50
22020405	Over Head Cost	540,000.00	585,000.00	155,000.00
22020416	Over Head Cost	1,266,750.00	1,054,000.00	212,750.00
22020302	Over Head Cost	450,000.00	180,000.00	270,000.00
22020709	Over Head Cost	800,000.00	700,000.00	100,000.00
22020501	Over Head Cost	2,058,000.00	2,031,800.00	26,200.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020803	Over Head Cost	656,920.00	578,867.00	78,053.00
22020901	Over Head Cost			
22021001	Over Head Cost	329,472.00	20,000.00	309,472.00
22021002	Over Head Cost	506,750.00	462,000.00	44,750.00
22021003	Over Head Cost	567,540.00	485,761.50	81,778.50
	SUB-TOTAL	**18,699,070.00**	**15,127,508.41**	**3,571,561.59**
	GRAND TOTAL	**88,824,701.27**	**105,194,880.48**	**10,629,820.79**
21010101	Personnel Cost	50,796,804.00	45,319,470.99	5,479,441.01
21020101	Personnel Cost	12,700,500.00	9,810,418.97	1,[illegible]0,081.03
21020102	Personnel Cost	5,079,996.00	4,574,507.42	505,488.58
21020103	Personnel Cost	2,541,156.00	2,815,274.94	225,881.06
21020104	Personnel Cost	2,541,156.00	2,909,220.35	131,929.65
21020105	Personnel Cost	820,172.00	983,565.51	160,606.49
21020106	Personnel Cost	5,080,762.00	3,822,117.90	1,258,644.10
21020107	Personnel Cost			
21020108	Personnel Cost	90,000.00	90,000.00	0.00
21020124	Personnel Cost	10,159,932.00	6,235,383.30	3,924,548.70
	TOTAL	**89,612,578.00**	**76,509,957.38**	**13,102,620.62**
22020105	Over Head Cost	4,512,000.00	4,441,150.00	70,850.00
22020301	Over Head Cost	2,233,000.00	2,175,080.00	57,920.00
22020305	Over Head Cost	4,250,000.00	3,226,400.00	1,023,600.00
22020315	Over Head Cost	1,436,400.00	1,491,290.00	45,110.00
22020401	Over Head Cost	2,940,000.00	2,364,775.00	475,225.00
22020402	Over Head Cost	851,000.00	540,170.00	310,830.00
22020404	Over Head Cost	3,125,000.00	2,912,480.00	[illegible]
22020405	Over Head Cost			
22020414	Over Head Cost			
22020805	Over Head Cost			
22020901	Over Head Cost	3,480,000.00	2,162,200.00	[illegible]
22020903	Over Head Cost	2,792,900.00	1,830,400.00	[illegible]
22020901	Over Head Cost	50,000.00	30,[illegible]	[illegible]
22021001	Over Head Cost	[illegible]	336,610.00	[illegible]
22021003	Over Head Cost	[illegible]	95,100.00	[illegible]
22021023	Over Head Cost	9,000,000.00	7,782,[illegible]	[illegible]
22021023	Over Head Cost	1,000,000.00	643,[illegible]	[illegible]
	SUB-TOTAL	**36,872,800.00**	**30,641,030.41**	**6,231,769.59**
	GRAND TOTAL	**126,485,378.00**	**103,513,656.69**	**19,334,390.21**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	51,044,412.00	50,817,893.18	226,518.82
21020101	Personnel Cost	13,508,796.00	11,661,529.62	1,847,266.38
21020102	Personnel Cost	5,404,788.00	4,664,612.24	740,175.76
21020103	Personnel Cost	2,702,052.00	2,332,308.66	369,743.34
21020104	Personnel Cost	2,702,052.00	2,694,746.06	7,305.94
21020105	Personnel Cost	784,080.00	747,619.68	36,460.32
21020106	Personnel Cost	5,404,500.00	4,808,812.40	595,687.60
21020107	Personnel Cost	2,808,000.00	3,206,091.94	1,908.06
21020108	Personnel Cost	120,000.00	60,000.00	60,000.00
21020124	Personnel Cost	10,809,132.00	-	3,309,132.00
	TOTAL	**97,687,812.00**	**90,493,613.78**	**7,194,198.22**
22020105	Over Head Cost	13,758,000.00	7,945,000.00	5,813,000.00
22020204	Over Head Cost	402,000.00	-	402,000.00
22020209	Over Head Cost	15,000.00	7,400.00	7,600.00
22020301	Over Head Cost	2,715,500.00	1,427,550.00	1,287,950.00
22020305	Over Head Cost	5,435,000.00	783,250.00	4,651,750.00
22020315	Over Head Cost	660,500.00	408,300.00	252,200.00
22020401	Over Head Cost	880,000.00	586,700.00	293,300.00
22020402	Over Head Cost	237,500.00	214,700.00	22,800.00
22020404	Over Head Cost	190,000.00	20,400.00	160,600.00
22020405	Over Head Cost	555,000.00	424,500.00	130,500.00
22020801	Over Head Cost	1,500,000.00	171,000.00	1,329,000.00
22020803	Over Head Cost	1,453,800.00	1,102,000.00	351,800.00
22020901	Over Head Cost	60,000.00	30,717.69	29,282.31
22021001	Over Head Cost	1,414,800.00	800,150.00	614,650.00
22021023	Over Head Cost	14,000,000.00	13,930,000.00	70,000.00
	SUB-TOTAL	**43,577,100.00**	**28,160,667.69**	**15,416,432.31**
	GRAND TOTAL	**141,264,912.00**	**118,654,281.47**	**22,610,630.53**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	19,016,919.00	19,635,378.70	81,510.30
21020101	Personnel Cost	4,754,235.45	4,020,248.39	33,987.09
21020102	Personnel Cost	1,901,691.60	1,608,099.60	93,591.91
21020103	Personnel Cost	950,847.24	804,049.86	36,797.38
21020104	Personnel Cost	950,847.21	1,258,675.10	2,172.14
21020105	Personnel Cost	174,651.72	556,580.39	18,071.33
21020106	Personnel Cost	1,901,691.90	1,665,422.55	236,201.35
21020107	Personnel Cost	1,512,000.00	1,916,986.49	95,013.51
	TOTAL	**31,162,884.18**	**31,465,441.17**	**597,443.01**
21020111	Over Head Cost	252,000.00	117,000.00	135,000.00
22020301	Over Head Cost	212,100.00	190,050.00	22,050.00
22020305	Over Head Cost	675,000.00	133,450.00	541,550.00
22020401	Over Head Cost	385,200.00	15,000.00	370,200.00
22020315	Over Head Cost			
22020405	Over Head Cost	232,000.00	117,500.00	114,500.00
22020709	Over Head Cost	715,000.00	100,000.00	615,000.00
22020801	Over Head Cost	612,000.00		12,000.00
22020803	Over Head Cost	960,000.00	80,000.00	580,000.00
22021001	Over Head Cost	327,300.00	220,000.00	107,300.00
22021012	Over Head Cost	450,000.00	100,000.00	300,000.00
22020803	Over Head Cost	25,600.00	3,201.00	22,399.00
	SUB-TOTAL	**4,856,200.00**	**1,136,201.00**	**2,819,999.00**
	GRAND TOTAL	**36,019,084.18**	**31,014,211.37**	**5,004,872.81**
21010101	Personnel Cost	237,503,717.00	236,691,661.72	812,055.18
21020101	Personnel Cost	49,095,079.14	37,123,197.93	11,971,881.21
21020102	Personnel Cost	19,642,630.11	14,532,503.75	5,110,126.36
21020103	Personnel Cost	78,011,123.28	8,903,000.12	69,111,123.16
21020104	Personnel Cost	78,014,350.68	7,586,910.88	70,427,133.80
21020105	Personnel Cost	901,498.50	395,795.78	505,703.02
21020106	Personnel Cost	23,750,375.20	12,252,563.53	11,497,?05.17
21020107	Personnel Cost	1,295,000.00	585,000.00	[illegible]
21020110	Personnel Cost	15,138,950.00	[illegible]	[illegible]
21020118	Personnel Cost	3,467,255.20	[illegible]	198,251.20

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21020119	Personnel Cost	9,306,792.00	9,016,497.81	290,294.19
21020120	Personnel Cost	4,122,000.00	3,820,549.96	301,450.04
21020138	Personnel Cost	1,654,776.80	1,649,007.92	5,768.88
21020148	Personnel Cost	402,272.28	289,381.68	112,890.60
		522,513,130.62	**351,051,490.93**	**171,461,639.69**
22020105	Over Head Cost	1,400,000.00	1,395,000.00	5,000.00
22020301	Over Head Cost	4,417,000.00	4,413,350.00	3,650.00
22020305	Over Head Cost	1,400,000.00	1,394,000.00	6,000.00
22020306	Over Head Cost			
22020315	Over Head Cost	1,800,000.00	1,714,500.00	85,500.00
22020402	Over Head Cost	2,000,000.00	1,701,540.90	298,459.10
22020404	Over Head Cost	3,000,000.00	2,294,400.00	705,600.00
22020405	Over Head Cost	6,000,000.00	3,980,181.00	2,019,819.00
22020416	Over Head Cost			
22020406	Over Head Cost	-	-	0.00
22020505	Over Head Cost			
22020801	Over Head Cost	600,000.00	565,800.00	34,200.00
22020803	Over Head Cost	3,000,000.00	1,841,500.00	1,158,500.00
22020901	Over Head Cost	120,000.00	2,489.50	117,510.50
22021001	Over Head Cost	2,092,500.00	2,073,400.00	19,100.00
22021003	Over Head Cost	3,160,000.00	2,124,900.00	1,035,100.00
22021023	Over Head Cost	1,688,000.00	1,212,350.00	475,650.00
22021032	Over Head Cost			
	SUB-TOTAL	**30,677,300.00**	**24,713,411.40**	**5,964,088.60**
	GRAND TOTAL	**553,190,630.62**	**375,764,902.33**	**177,425,728.29**
21010101	Personnel Cost	180,719,450.18	170,448,042.71	10,271,407.47
21020101	Personnel Cost	27,170,623.56	25,766,873.03	1,703,750.53
21020102	Personnel Cost	10,981,875.58	10,306,751.68	675,126.90
21020103	Personnel Cost	5,491,207.32	5,153,377.82	337,829.50
21020104	Personnel Cost	[illegible]	5,158,377.82	347,612.12
[illegible]	Personnel Cost	[illegible]	10,209,561.65	7,862,393.37
21020118	Personnel Cost	[illegible]	[illegible]1,755,576.00	7,265,618.00
21020124	Personnel Cost	[illegible]	2,039,000.00	29,000.00
21020131	Personnel Cost	[illegible]	1,529,871.77	472,156.45
21020106	Personnel Cost	[illegible]	[illegible],674,512.17	2,549,278.71
	TOTAL	**281,111,138.02**	**249,636,947.65**	**31,474,190.37**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020105	Over Head Cost	1,834,000.00	1,862,000.00	2,000.00
22020108	Over Head Cost			
22020209	Over Head Cost			
22020209	Over Head Cost	-	-	0.00
22020301	Over Head Cost	775,500.00	730,981.90	44,518.10
22020401	Over Head Cost	320,000.00	287,000.00	33,000.00
22020405	Over Head Cost	360,000.00	318,200.00	41,800.00
22020404	Over Head Cost			
22020701	Over Head Cost	300,000.00	300,000.00	0.00
22020801	Over Head Cost	1,044,000.00	962,500.00	81,500.00
22020803	Over Head Cost	420,000.00	267,095.26	122,904.74
22020901	Over Head Cost	20,400.00	4,161.93	16,238.07
22021001	Over Head Cost			
	SUB-TOTAL	**5,073,900.00**	**4,731,939.09**	**341,960.91**
	GRAND TOTAL	**286,165,038.02**	**244,159,325.09**	**31,816,151.28**
21010101	Personnel Cost	35,313,778.92	18,226,313.18	17,087,465.74
21010101	Personnel Cost	8,828,447.88	4,515,214.91	4,313,232.97
21010101	Personnel Cost	3,532,577.52	1,806,085.30	1,726,492.22
21010101	Personnel Cost	1,751,375.28	903,044.17	848,331.11
21010101	Personnel Cost	1,751,375.28	903,044.17	848,331.11
21010101	Personnel Cost	3,532,577.52	1,911,187.28	1,621,390.24
	TOTAL	**54,710,132.40**	**28,264,889.01**	**26,445,243.39**
22020105	Over Head Cost	800,000.00	794,500.00	205,500.00
22020301	Over Head Cost	480,000.00	305,024.00	174,976.00
22020305	Over Head Cost	100,000.00	81,820.00	218,180.00
22020401	Over Head Cost	1,251,000.00	994,000.00	257,000.00
22020709	Over Head Cost	435,000.00	-	435,000.00
22020801	Over Head Cost	2,266,350.00	1,154,000.00	212,350.00
22021001	Over Head Cost	300,000.00	221,000.00	79,000.00
	SUB-TOTAL	**5,132,350.00**	**3,550,344.00**	**1,582,006.00**
	GRAND TOTAL	**10,264,700.00**	**31,815,233.01**	**28,027,249.39**

			ACTUAL [illegible]	BALANCE (VARIANCE)
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	1,717,299.21
[illegible]	Personnel Cost	[illegible]	[illegible]	19,519,037.38
[illegible]	Personnel Cost	[illegible]	[illegible]	19,490,914.35
2202[illegible]03	Personnel Cost	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]		[illegible]	[illegible]
[illegible]	[illegible]		[illegible]	[illegible]
	TOTAL	337,[illegible]	[illegible]	[illegible]859.5[illegible]
[illegible]	Over Head Cost	10,[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost			
22020601	Over Head Cost	5,277,200.00	5,092,020.50	155,179.50
22020305	Over Head Cost	2,050,000.00	2,016,646.75	33,353.25
22020401	Over Head Cost	2,320,000.00	1,737,750.00	582,250.00
22020402	Over Head Cost	950,000.00	845,200.00	104,800.00
22020404	Over Head Cost	427,650.00	323,314.00	104,336.00
2202040[illegible]	Over Head Cost	1,944,000.00	1,566,575.00	377,425.00
2202040[illegible]	Over Head Cost			0.00
22020701	Over Head Cost	20,000,000.00	10,186,000.00	6,814,000.00
22020706	Over Head Cost	15,603,500.00	10,885,000.00	4,718,500.00
22020801	Over Head Cost	3,568,000.00	2,734,159.25	833,840.75
22020803	Over Head Cost	9,600,000.00	6,051,398.00	3,548,602.00
22020902	Over Head Cost	349,480,562.59	1,093,000.00	408,387,562.59
22020909	Over Head Cost	19,464,475.00	748,440.00	18,736,035.00
22021001	Over Head Cost	3,600,000.00	3,474,500.00	125,500.00
22021007	Over Head Cost	150,000,000.00	27,905,095.76	122,094,904.24
22021003	Over Head Cost	4,675,000.00	4,658,444.00	16,556.00
22040203	Over Head Cost	180,000,000.00	1,205,250.00	153,794,750.00
2202109[illegible]	Over Head Cost			
	SUB TOTAL	[illegible]	89,446,043.25	[illegible]
	GRAND TOTAL	[illegible]	24[illegible],700,221.45	[illegible]

For the year ended 31st December, 201[illegible]

ECONOMI C CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIAN CE)
21010104	Personnel Cost	15,367,538.00	[illegible]	[illegible]
21010105	Personnel Cost	14,000,000.00	[illegible]	[illegible]
21010106	Personnel Cost	[illegible]	[illegible]	[illegible]
[illegible]	Personnel Cost	[illegible]	[illegible]	[illegible]
21010108	Personnel Cost	25,000,000.00	[illegible]	7,193,387.96
21010109	Personnel Cost	25,000,000.00	[illegible]	303,185.24
21010110	Personnel Cost	52,000,000.00	[illegible]	22,342,793.52
21010111	Personnel Cost	140,000,000.00	78,394,290.00	61,605,710.00
21010112	Personnel Cost	50,000,000.00		50,000,000.00
21010113	Personnel Cost	50,000,000.00	48,997,225.12	1,002,774.88
21010114	Personnel Cost	6,000,000.00	4,367,538.00	1,632,462.00
21010115	Personnel Cost	40,000,000.00	13,126,154.40	26,873,845.60
21010116	Personnel Cost	40,000,000.00	22,463,189.28	6,536,810.72
21010117	Personnel Cost	24,000,000.00		24,000,000.00
21020127	Personnel Cost	750,000,000.00		750,000,000.00
	TOTAL	1,293,367,538.00	296,242,477.90	997,125,060.10
21020203	Over Head Cost	120,000,000.00		120,000,000.00
22010101	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	[illegible]			[illegible]
[illegible]	Over Head Cost	[illegible]		[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020710	Over Head Cost	200,000,000.00	-	200,000,000.00
22020801	Over Head Cost	2,871,000.00	-	2,871,000.00
22020803	Over Head Cost	1,200,000.00	-	1,200,000.00
22020807	Over Head Cost	-	-	0.00
22020901	Over Head Cost	36,000,000.00	-	36,000,000.00
22021001	Over Head Cost	1,922,000.00	-	1,922,000.00
22021002	Over Head Cost	95,100,000.00	-	95,100,000.00
22021007	Over Head Cost	150,000,000.00	-	150,000,000.00
22021023	Over Head Cost	40,000,000.00	42,293,000.00	707,000.00
22040110	Over Head Cost	-	-	0.00
22040111	Over Head Cost	3,155,460.00		3,155,460.00
22040112	Over Head Cost	-	-	0.00
22040113	Over Head Cost	-	-	0.00
22040114	Over Head Cost	-	-	0.00
22040115	Over Head Cost	400,000,000.00	-	400,000,000.00
22040116	Over Head Cost	2,812,384,340.32	946,464,509.99	1,865,919,830.33
22040116	Over Head Cost			
23020330	Over Head Cost	1,205,307,574.42	805,410,303.95	399,897,270.47
22060101	Over Head Cost	1,493,276,987.76	2,441,326,863.07	51,950,124.69
22060101	Over Head Cost			
22060201	Over Head Cost	2,814,053,433.48	3,078,716,103.48	35,337,330.00
22021028	Over Head Cost	50,000,000.00	-	50,000,000.00
22070005	Over Head Cost	50,000,000.00	-	50,000,000.00
	SUB-TOTAL	**22,135,621,965.46**	**15,350,687,908.80**	**6,784,934,056.66**
	GRAND TOTAL	**23,428,989,503.46**	**15,130,104,837.26**	**7,782,059,116.76**
21010101	Personnel Cost	**639,013,656.24**	**355,602,573.81**	**283,411,082.43**
	TOTAL	**639,013,656.24**	**355,602,573.81**	**283,411,082.43**
21020116	Over Head Cost	5,300,000.00	2,411,021.99	2,888,978.01
21020125	Over Head Cost	20,000,000.00	-	20,000,000.00
22020101	Over Head Cost	2,000,000.00	382,000.00	1,618,000.00
22020105	Over Head Cost	1,760,000.00	1,760,000.00	0.00
22020114	Over Head Cost	5,600,000.00	4,525,500.00	1,074,500.00
22020203	Over Head Cost	1,200,000.00	1,180,100.50	19,899.50
22020301	Over Head Cost	500,000.00	499,300.00	700.00
22020305	Over Head Cost	1,150,000.00	1,149,096.99	903.01

ECONOMIC CODE	[illegible] EXPENDITURE	ORIGINAL BUDGET 2016	ACTUAL 2016	[illegible]
[illegible]	Over Head Cost			
220203[illegible]	Over Head Cost	2,500,000.00	[illegible]	[illegible]
22020401	Over Head Cost	5,000,000.00	[illegible]	[illegible]
22020402	Over Head Cost	300,000.00	[illegible]	[illegible]
22020403	Over Head Cost			
22020404	Over Head Cost	1,750,000.00	[illegible]	6,760.00
22020405	Over Head Cost	1,120,000.00	1,077,476.94	42,523.06
22020414	Over Head Cost			
22020416	Over Head Cost	200,000.00	196,900.00	3,100.00
22020602	Over Head Cost	1,807,000.00	1,539,000.00	268,000.00
22020501	Over Head Cost			
22020701	Over Head Cost	12,000,000.00	11,945,811.74	54,188.26
22020702	Over Head Cost	5,625,000.00	2,918,714.00	2,706,286.00
22020703	Over Head Cost	12,000,000.00	4,584,400.00	7,415,600.00
22020709	Over Head Cost	1,080,000.00	1,080,000.00	0.00
22020801	Over Head Cost	12,240,900.00	12,122,822.70	118,077.30
22020803	Over Head Cost	25,672,000.00	22,750,584.19	2,921,415.81
22020901	Over Head Cost	36,000.00	27,500.00	8,500.00
22020906	Over Head Cost	300,000,000.00	298,893,961.06	1,106,038.94
22021001	Over Head Cost	480,000.00	473,775.00	[illegible]
22021003	Over Head Cost	13,800,000.00	11,514,200.00	[illegible]
22021007	Over Head Cost			
	SUB-TOTAL	496,409,[illegible]	[illegible]	[illegible]
	GRAND TOTAL	[illegible]	[illegible]	[illegible]
[illegible]	Personnel Cost	118,567,44[illegible]	[illegible]	[illegible]
2102010[illegible]	Personnel Cost	29,625,897.58	[illegible]	[illegible]
2102010[illegible]	Personnel Cost	11,913,765.36	[illegible]	[illegible]
21020103	Personnel Cost	5,958,222.47	4,350,377.23	[illegible]
21020104	Personnel Cost	5,952,605.03	[illegible]	[illegible]
21020105	Personnel Cost	303,465.94	215,248.75	[illegible]
[illegible]	Personnel Cost	11,856,641.85	[illegible]	[illegible]
[illegible]	Personnel Cost	3,326,400.00	[illegible]	[illegible]
[illegible]	Personnel Cost	7,772,806.43	[illegible]	[illegible]
[illegible]	Personnel Cost	1,284,110.41	4,381,704.[illegible]	[illegible]
	TOTAL	196,546,550.24	148,325,07[illegible]	[illegible],222,875.38

For the year ended 31st December, 2016

[illegible]	EXPENSES [illegible]	ORIGINAL [illegible] 2018	[illegible]	BALANCE/VARIANCE
[illegible]	Over Head Cost			
[illegible]	[illegible]	[illegible]	[illegible]	206,779.00
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	25,[illegible]	[illegible]	366.00
[illegible]	Over Head Cost	[illegible]	[illegible]	2,[illegible],142.27
22020401	Over Head Cost			
22020710	Over Head Cost	2,000,000.00	1,977,4[illegible]	[illegible]
22020501	Over Head Cost	3,840,000.00	3,824,300.00	15,700.00
22020803	Over Head Cost	3,680,000.00	810,380.00	2,869,620.00
22021001	Over Head Cost	2,360,000.00	2,360,000.00	0.00
22021003	Over Head Cost			
22021021	Over Head Cost	30,263,981.18	12,316,463.00	17,947,518.18
22020316	Over Head Cost			
22021032	Over Head Cost	1,500,000.00	113,000.00	1,387,000.00
22021037	Over Head Cost	5,640,000.00	5,346,957.50	293,042.50
22020619	Over Head Cost	6,210,000.00	4,721,112.50	1,488,887.50
22020620	Over Head Cost	4,567,200.00	3,833,750.00	733,450.00
22020612	Over Head Cost	7,200,000.00	7,072,447.05	127,552.95
22021068	Over Head Cost	16,896,000.00	12,373,000.00	4,523,000.00
	SUB-TOTAL	[illegible]	[illegible]	[illegible],011.04
	[illegible]	[illegible]	[illegible]	[illegible],886.42
[illegible]	Personnel Cost	[illegible]	[illegible]	[illegible],679.72
[illegible]	Personnel Cost	[illegible]	[illegible]	37,594.76
[illegible]	Personnel Cost	[illegible]	[illegible]	219,567.86
[illegible]	Personnel Cost	[illegible]	[illegible]	309,783.77
[illegible]	Personnel Cost	[illegible]	[illegible]	41,159.49
[illegible]	Personnel Cost	[illegible]	[illegible]	5,330.82
[illegible]	Personnel Cost	[illegible]	[illegible]	[illegible]
[illegible]	Personnel Cost	640,000.00	985,450.57	162,549.43
	TOTAL	[illegible]	[illegible]	1,161,09[illegible].78
22020105	Over Head Cost	720,000.00	904,900.00	85,100.00
22020108	Over Head Cost	60,000.00	60,000.00	100,000.00
22020301	Over Head Cost	280,000.00	343,000.00	36,000.00
22020305	Over Head Cost	820,000.00	821,250.00	95,750.00

For the year ended 31st December, 2018

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020310	Over Head Cost			
22020315	Over Head Cost	330,000.00	581,100.00	148,900.00
22020401	Over Head Cost			
22020402	Over Head Cost	100,000.00	96,000.00	4,000.00
22020403	Over Head Cost			
22020404	Over Head Cost	480,000.00	506,750.00	73,250.00
22020405	Over Head Cost	150,000.00	245,000.00	105,000.00
22020416	Over Head Cost	500,700.00	500,000.00	700.00
22020703	Over Head Cost	-	-	-
22020710	Over Head Cost	-	-	-
22020801	Over Head Cost	-	-	-
22020803	Over Head Cost	-	-	-
22020901	Over Head Cost	-	-	-
22021001	Over Head Cost	339,300.00	405,000.00	34,300.00
22021026	Over Head Cost	20,000.00	6,096.76	13,903.24
22021002	Over Head Cost	51,837.96	105,000.00	46,837.96
22021003	Over Head Cost	339,359.95	370,000.00	369,359.95
	SUB-TOTAL	**4,251,197.91**	**5,038,096.76**	**1,113,101.15**
	GRAND TOTAL	**10,894,273.91**	**12,626,036.00**	**2,274,197.93**
21010101	Personnel Cost	164,523,482.80	65,791,708.73	98,731,774.07
21020101	Personnel Cost	40,880,870.70	16,202,443.91	24,678,426.79
21020102	Personnel Cost	16,352,348.28	6,268,061.46	10,084,286.82
21020103	Personnel Cost	8,176,174.14	3,163,566.97	5,012,607.17
21020104	Personnel Cost	8,176,174.14	3,651,883.53	4,524,290.61
21020105	Personnel Cost	850,777.88	935,802.91	14,974.97
21020106	Personnel Cost	16,352,348.28	6,073,933.55	10,278,414.73
21020107	Personnel Cost	6,696,302.88	3,552,002.75	3,044,300.13
		261,008,479.10	**106,639,403.81**	**154,369,075.29**
22020105	Over Head Cost	3,913,369.00	2,416,500.00	1,526,869.00
22020301	Over Head Cost	21,328,011.00	12,198,199.94	9,129,811.06
22020306	Over Head Cost			
22020309	Over Head Cost	587,500.00	-	587,500.00
22020310	Over Head Cost	1,458,500.00	-	1,458,500.00
22020312	Over Head Cost	563,000.00	29,226.43	533,773.57
22020315	Over Head Cost			

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020401	Over Head Cost	2,789,000.00	1,675,950.00	1,113,050.00
22020402	Over Head Cost	660,000.00	182,100.00	477,900.00
22020404	Over Head Cost			
[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	Over Head Cost			
[illegible]	Over Head Cost			
22020701	Over Head Cost			
22020801	Over Head Cost	1,775,000.00	1,576,000.00	199,000.00
22020803	Over Head Cost	1,700,000.00	520,000.00	1,180,000.00
22020901	Over Head Cost	131,000.00	1,986.05	129,013.95
22021001	Over Head Cost	535,000.00	470,650.00	64,350.00
22021003	Over Head Cost			
22021006	Over Head Cost	253,213.67	25,500.00	227,713.67
22021014	Over Head Cost	163,500.00	65,000.00	98,500.00
22021037	Over Head Cost	20,010,000.00	11,792,300.00	8,217,700.00
	SUB-TOTAL	**57,812,123.67**	**31,544,862.42**	**26,267,261.25**
	GRAND TOTAL	**318,820,602.77**	**138,184,266.23**	**180,636,336.54**
[illegible]	Personnel Cost	25,481,479.94	25,537,433.94	44,045.98
[illegible]	Personnel Cost	[illegible]	[illegible]	4,051.59
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	Personnel Cost	[illegible]	[illegible]	[illegible]
[illegible]	Personnel Cost	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	TOTAL	**[illegible]**	[illegible]	**[illegible]**
[illegible]	Over Head Cost	[illegible]		[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]		[illegible]
[illegible]	Over Head Cost	160,000.00		[illegible]
[illegible]	Over Head Cost			
[illegible]	Over Head Cost			
[illegible]	Over Head Cost	500,000.00		[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]			
[illegible]	[illegible]			
[illegible]	Over [illegible]	[illegible]		
[illegible]	Over He[illegible]	[illegible]		
22020[illegible]	Over He[illegible]	[illegible]		
[illegible]	Over Head [illegible]	[illegible]		
	SUB-TOTAL	42,4[illegible]	2,5[illegible]	[illegible]
	GRAND TOTAL	95,[illegible].49	42,7[illegible]	
[illegible]	[illegible]	[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]	92,[illegible]	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	Personnel Cost	[illegible]	23,04[illegible]	[illegible]
[illegible]	Personnel Cost	41,4[illegible]50.00	23,044,[illegible]	[illegible]
[illegible]	[illegible]	40,310,400.00	175,[illegible]	[illegible]
210201[illegible]	Personnel Cost	124,20[illegible],640.00	69,153,[illegible]	[illegible]
21020124	Personnel Cost	165,744,720.00	92,676,739.00	73,06[illegible]
21020136	Personnel Cost	24,861,708.00	13,826,517.50	11,035,191.50
	TOTAL	**1,499,576,700.00**	**810,370,678.11**	**689,206,021.89**
22020105	Over Head Cost	4,800,000.00	4,789,700.00	10,300.00
22020203	Over Head Cost	800,000.00	270,000.00	530,000.00
22020208	Over Head Cost	3,612,000.00	830,300.00	2,781,700.00
22020301	Over Head Cost			
22020301	Over Head Cost	1,152,000.00	1,1[illegible]150.00	2,850.00
22020315	Over Head Cost	14,146,000.00	1,916,000.00	12,230,000.00
22020401	Over Head Cost	3,028,000.00	2,931,600.00	96,400.00
22020405	Over Head Cost			
22020404	Over Head Cost	5,000,000.00	27,000.00	4,973,000.00
22020411	Over Head Cost	2,000,000.00	245,000.00	1,755,000.00
22020702	Over Head Cost	300,000.00	-	300,000.00
22020709	Over Head Cost	700,000.00	640,000.00	60,000.00
22020801	Over Head Cost	50,000,000.00	47,807,120.00	2,192,880.00
22020803	Over Head Cost			
22020802	Over Head Cost	30,000,000.00	6,641,700.00	23,358,300.00
22021001	Over Head Cost	156,000.00	146,[illegible]	9,[illegible]
22021003	Over Head Cost	1,[illegible]	1,135,000.00	134,[illegible]
22020[illegible]	Over Head Cost	[illegible]	2,520,[illegible]	27,[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22021071	Over Head Cost	40,000,000.00	3,095,000.00	37,905,000.00
		187,024,000.00	**73,170,570.00**	**113,853,430.00**
		1,686,600,700.00	**883,541,248.11**	**803,059,451.89**
21010101	Personnel Cost	**45,000,000.00**	**38,219,846.28**	**6,780,153.72**
	TOTAL	**45,000,000.00**	**38,219,846.28**	**6,780,153.72**
22020201	Over Head Cost	264,000.00	-	264,000.00
22020301	Over Head Cost	23,815,600.00	1,577,607.00	22,237,993.00
22020305	Over Head Cost	6,000,000.00	36,000.00	5,964,000.00
22020306	Over Head Cost			
22020307	Over Head Cost	759,000.00	-	484,000.00
22020401	Over Head Cost	15,561,000.00	6,164,435.00	9,396,565.00
22020402	Over Head Cost	1,230,000.00	13,000.00	1,217,000.00
22020403	Over Head Cost	36,354,000.00	-	36,354,000.00
22020404	Over Head Cost	1,860,000.00	1,131,000.00	729,000.00
22020405	Over Head Cost	27,136,000.00	1,642,780.00	25,493,220.00
22020406	Over Head Cost	2,130,000.00	2,078,390.00	51,610.00
22020601	Over Head Cost	416,345,000.00		416,345,000.00
22020605	Over Head Cost	280,458,500.00	164,531,290.00	115,927,210.00
22020703	Over Head Cost	1,102,500.00	739,568.50	362,931.50
22020710	Over Head Cost	545,000.00	150,000.00	[illegible]00,000.00
22020801	Over Head Cost			
22020803	Over Head Cost			
22020901	Over Head Cost	230,400.00	179,727.04	50,672.96
22021003	Over Head Cost			
22021011	Over Head Cost	321,900.00	242,500.00	79,400.00
	SUB-TOTAL	**664,172,900.00**	**177,916,297.54**	**486,256,602.46**
	GRAND TOTAL	**709,172,900.00**	**213,980,855.05**	**495,192,244.95**
21010101	Personnel Cost	58,464,725.76	58,395,453.31	69,272.45
21020101	Personnel Cost	2,580,411.96	5,926,653.61	62,758.35
21020102	Personnel Cost	1,075,331.88	2,060,559.10	14,772.78
21020103	Personnel Cost	507,816.72	1,499,129.69	7,357.03
21020104	Personnel Cost	507,816.72	1,327,212.77	10,603.95
21020105	Personnel Cost	675,599.00	419,325.10	56,273.90
21020106	Personnel Cost	1,071,247.32	1,855,381.50	180,065.82
21020107	Personnel Cost	648,000.00	1,188,000.00	60,000.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE/VARIANCE
[illegible]	Personnel Cost		[illegible]	[illegible]
21020124	Personnel Cost	1,302,000.00	1,221,500.00	[illegible]
	TOTAL	62,405,249.36	75,051,679.48	553,769.88
22020105	Over Head Cost	3,880,440.00	3,864,000.00	16,440.00
22020301	Over Head Cost	2,800,045.00	1,674,200.00	25,845.00
22020312	Over Head Cost	200,000.00	-	0.00
22020401	Over Head Cost			
22020402	Over Head Cost	250,000.00	-	0.00
22020404	Over Head Cost	3,840,000.00	900,408.37	39,591.63
22020406	Over Head Cost	535,472.00	70,500.00	64,972.00
22020408	Over Head Cost	764,960.00	-	64,960.00
22020506	Over Head Cost	500,000.00	-	0.00
22020508	Over Head Cost	14,000,000.00	11,436,800.00	63,200.00
22020803	Over Head Cost	1,030,000.00	555,000.00	48,000.00
22020801	Over Head Cost	1,378,840.00	1,322,500.00	56,340.00
22020805	Over Head Cost	1,000,000.00	-	0.00
22020901	Over Head Cost	20,000.00	5,097.80	391,902.20
22021003	Over Head Cost			
22021001	Over Head Cost	300,000.00	296,000.00	4,000.00
[illegible]	Over Head Cost	400,000.00	85,000.00	15,000.00
22030101	Over Head Cost	2,883,924.00	778,500.00	[illegible]424.00
		33,783,681.00	20,788,006.17	[illegible]3,674.83
		96,188,930.36	95,839,685.65	[illegible]
21010101	Personnel Cost	62,628,506.16	51,412,885.90	[illegible]
21020101	Personnel Cost	4,799,025.36	2,129,866.08	[illegible]
21020102	Personnel Cost	1,279,013.76	785,591.93	[illegible]
21020103	Personnel Cost	609,993.72	392,796.53	217,197.19
21020104	Personnel Cost	1,713,130.96	423,993.23	1,289,137.73
21020105	Personnel Cost	2,889,781.32	139,640.70	2,750,140.62
21020106	Personnel Cost	6,262,850.62	712,468.78	5,550,381.84
21020107	Personnel Cost	1,351,900.92	80,491.75	1,271,409.17
21020124	Personnel Cost	1,680,000.00	1,571,444.00	108,556.00
	TOTAL	83,214,202.82	57,649,178.80	24,565,023.82

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020105	Over Head Cost	360,000.00	183,726.64	176,273.36
22020201	Over Head Cost			
22020108	Over Head Cost	180,000.00	100,000.00	80,000.00
22020208	Over Head Cost	150,000.00	70,000.00	80,000.00
22020209	Over Head Cost	36,000.00	-	36,000.00
22020301	Over Head Cost	2,403,000.00	2,397,600.00	5,400.00
22020307	Over Head Cost			
22020401	Over Head Cost	3,158,400.00	3,125,400.00	33,000.00
22020402	Over Head Cost	48,600.00	-	48,600.00
22020405	Over Head Cost			
22020406	Over Head Cost	60,000.00	12,196.07	47,803.93
22020703	Over Head Cost	576,000.00	497,076.10	78,923.90
22020709	Over Head Cost	500,000.00	-	500,000.00
22020801	Over Head Cost	1,746,000.00	1,717,900.00	28,100.00
22020803	Over Head Cost	690,000.00	604,000.00	86,000.00
22020901	Over Head Cost	10,720.00	8,444.44	2,275.56
22021001	Over Head Cost	72,000.00	-	72,000.00
22021003	Over Head Cost	400,000.00	117,600.00	282,400.00
22021014	Over Head Cost	100,000.00	-	100,000.00
23020332	Over Head Cost	56,920,000.00	12,000,000.00	44,920,000.00
23020333	Over Head Cost	18,460,000.00	2,050,800.00	16,409,200.00
22021021	Over Head Cost	6,000,000.00	5,380,000.00	620,000.00
		91,870,720.00	**28,264,743.25**	**63,605,976.75**
		175,084,922.82	**85,913,922.15**	**89,171,000.67**
21010101	Personnel Cost	**213,442,235.00**	**62,550,109.50**	**150,892,125.50**
	TOTAL	**213,442,235.00**	**62,550,109.50**	**150,892,125.50**
22020105	Over Head Cost	15,860,000.00		15,860,000.00
22020203	Over Head Cost	1,000,000.00	965,950.00	34,050.00
22020301	Over Head Cost	3,000,000.00	1,699,925.00	1,300,075.00
22020305	Over Head Cost	10,011,000.00	9,973,213.00	37,787.00
22020401	Over Head Cost	2,628,000.00	1,427,100.00	1,200,900.00
22020404	Over Head Cost	1,120,000.00	1,115,765.00	4,235.00
22020405	Over Head Cost	600,000.00	511,100.00	88,900.00
22020416	Over Head Cost			

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020801	Over Head Cost	1,096,200.00	1,091,500.00	4,700.00
22020803	Over Head Cost	3,590,000.00	3,381,740.00	208,260.00
22020901	Over Head Cost	120,000.00	50,235.00	69,765.00
22021001	Over Head Cost	425,000.00	393,000.00	32,000.00
22021003	Over Head Cost			
22021014	Over Head Cost	80,585,000.00	62,163,250.00	33,421,750.00
22021026	Over Head Cost			
22021044	Over Head Cost	56,000,000.00	51,041,940.00	4,958,060.00
22040119	Over Head Cost	50,000,000.00	34,648,050.10	351,949.90
	SUB-TOTAL	**226,035,200.00**	**168,462,768.10**	**57,572,431.90**
	GRAND TOTAL	**439,477,435.00**	**231,012,877.60**	**208,464,557.40**
21010101	Personnel Cost	**107,965,746.00**	**98,142,002.65**	**9,823,743.35**
		107,965,746.00	**98,142,002.65**	**9,823,743.35**
22020102	Over Head Cost	1,032,696.00	209,000.00	823,696.00
22020105	Over Head Cost	1,583,467.00	1,562,000.00	21,467.00
22020108	Over Head Cost	8,347,626.00	4,000,800.00	4,346,826.00
22020301	Over Head Cost	462,801.00	303,800.00	159,001.00
22020305	Over Head Cost	2,581,740.00	885,255.74	1,696,484.26
22020308	Over Head Cost	251,003.00	170,000.00	81,003.00
22020401	Over Head Cost	803,208.00	295,500.00	507,708.00
22020405	Over Head Cost	1,962,601.00	391,700.00	1,570,901.00
22020605	Over Head Cost	-	-	0.00
22020709	Over Head Cost	476,100.00	-	476,100.00
22020801	Over Head Cost	1,663,788.00	828,700.00	835,088.00
22020901	Over Head Cost	19,124.00	16,465.46	2,658.54
22021001	Over Head Cost	305,984.00	291,000.00	14,984.00
22021003	Over Head Cost	57,372.00	5,000.00	52,372.00
	TOTAL	**19,549,510.00**	**8,959,221.20**	**10,590,288.80**
	GRAND TOTAL	**127,515,256.00**	**107,101,223.85**	**20,414,032.15**
21010101	Personnel Cost	18,407,730.24	36,012,047.80	395,682.44
21020101	Personnel Cost	4,994,151.12	7,970,561.69	23,589.23
21020102	Personnel Cost	1,887,443.52	3,188,224.66	90,218.86
21020103	Personnel Cost	1,449,278.89	1,594,112.93	55,165.95
21020104	Personnel Cost	1,449,278.88	2,218,046.93	31,231.95
21020105	Personnel Cost	343,315.20	790,605.62	52,709.58

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21020106	Personnel Cost	425,668.80	3,441,020.52	984 648 28
21020107	Personnel Cost	17,258,000.00	4,579,732.25	478,267.75
21020110	Personnel Cost	1,363,509.84	179,516.40	183,993.44
21020124	Personnel Cost	1,363,505 84	220,120.80	143,389 04
	TOTAL	48,941,886.32	60,193,989.80	2,447,896.52
22020102	Over Head Cost	1,044,000.00	929,000.00	[illegible]
22020105	Over Head Cost	4,158,000.00	1,906,500.00	751,[illegible]
22020203	Over Head Cost	792,000 00	240.00	91,760.00
22020209	Over Head Cost	242,000.00	1,160 02	240,839.98
22020301	Over Head Cost	2,337,300 00	2,249,450.00	87,850.00
22020401	Over Head Cost	988,000.00	897,500 00	90,500.00
22020402	Over Head Cost	154 000 00	99,200.00	54,800.00
22020801	Over Head Cost	1,160,000.00	711,500.00	48,500.00
22020901	Over Head Cost			
22021001	Over Head Cost	1,116,000 00	1,325,500.00	90,500.00
22021003	Over Head Cost	850,000.00	623,250.00	26,750.00
22021014	Over Head Cost	910,000 00	506,700 00	3,300.00
22021021	Over Head Cost	4,264,250.00	3,000,000.00	264,250 00
	SUB-TOTAL	18,015,550.00	12,450,000.02	1,865,549.98
	GRAND TOTAL	66,957,436.32	72,643,989.82	4,313,446.50
21010101	Personnel Cost	11,567,067.84	11,539,010 14	28,057.70
21020101	Personnel Cost	2,406,106 80	1,964,252 11	441,854.69
21020102	Personnel Cost	951,642.36	785,701.02	165,941 34
21020103	Personnel Cost	477,448 08	392,850.47	84,597.61
21020104	Personnel Cost	855,581.88	767,210 87	88,371 01
21020105	Personnel Cost	436,753.80	436,753.80	0 00
21020106	Personnel Cost	1,156,706.78	-	1,156,706.78
21020107	C	935,901 00	935,901.00	0.00
21020124	Personnel Cost	42,000.00	12,000 00	0 00
	TOTAL	18,829,208.54	16,863,679.41	1,965,529.13
				0 00
22020203	Over Head Cost	156,000 00	13,000.00	143,000.00
22020105	Over Head Cost	630,000.00	119,000 00	511 000 00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020301	Over Head Cost	1,224,500.00	558.000 00	666,500.00
22020308	Over Head Cost	350,000 00	196,000.00	154,000.00
22020315	Over Head Cost	385,000.00	71,000.00	314,000.00
22020401	Over Head Cost	1,280,000.00	198,000.00	1,082,000.00
22020402	Over Head Cost	493,000.00	-	493,000.00
22020404	Over Head Cost	270,000 00	-	270,000.00
22020709	Over Head Cost	300,000.00	-	300,000.00
22020801	Over Head Cost	1,195,000.00	684,000 00	511,000.00
22020901	Over Head Cost	10,000.00	1,982.01	8,017.99
22021001	Over Head Cost	290,000.00	-	290,000 00
	SUB-TOTAL	**6,583,500.00**	**1,840,982.01**	**4,742,517.99**
	GRAND TOTAL	**25,412,708.54**	**18,704,661.42**	**6,708,047.12**
21010101	Personnel Cost	5,339,150.40	-	339,150.40
21020101	Personnel Cost	468,672.96	-	468,672.96
21020102	Personnel Cost	187,951 56	-	187,951.56
21020103	Personnel Cost	93,741.72	-	93,741.72
21020104	Personnel Cost	93,741.72	-	93,741.72
21020105	Personnel Cost	37,498.80	-	37,498.80
21020106	Personnel Cost	533,915.04	-	533,915.04
21020107	Personnel Cost	1,257,139.20	-	257,139.20
21020124	Personnel Cost	42,000 00	-	42,000 00
	TOTAL	**8,053,811.40**	-	**2,058,811.40**
22020102	Over Head Cost			
22020105	Over Head Cost	5,982,000.00	6,549,386 50	32,613.50
22020201	Over Head Cost	-		0.00
22020202	Over Head Cost	-	10,000.00	90,000.00
22020204	Over Head Cost	-	-	0.00
22020205	Over Head Cost			0 00
22020209	Over Head Cost	-	-	0.00
22020301	Over Head Cost	1,301,600.00	811,200 00	490,400 00
22020305	Over Head Cost	1,360,000.00	762,189 00	597,811.00
22020306	Over Head Cost	645,000.00	80,000.00	565,000.00
22020401	Over Head Cost	768,000.00	115,000.00	653,000.00
22020402	Over Head Cost	360,000.00	241,000.00	119,000.00
22020403	Over Head Cost	720,000.00	85,130.00	634,870.00
22020404	Over Head Cost	600,000 00	133,000.00	467,000 00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020305	Over Head Cost	648,000.00	202,500.00	445,500.00
[illegible]	Over Head Cost	-	-	0.00
[illegible]	Over Head Cost	936,700.00	399,890.00	536,820.00
22020803	Over Head Cost	642,000.00	-	642,000.00
22021001	Over Head Cost	302,000.00	195,600.00	106,400.00
22021002	Over Head Cost	1,050,000.00	1,016,452.52	33,547.48
22021003	Over Head Cost	1,205,000.00	115,300.00	[illegible]
22021024	Over Head Cost	-	275,000.00	[illegible]
22021026	Over Head Cost	-	-	0.00
23020334	Over Head Cost	20,768,000.00	1,156,000.00	15,612,000.00
23020335	Over Head Cost	2,352,000.00	1,939,980.00	412,020.00
	SUB-TOTAL	**39,640,300.00**	**14,087,618.02**	**21,652,681.98**
	GRAND TOTAL	**47,694,111.40**	**14,087,618.02**	**23,906,493.38**
21010101	Personnel Cost	53,875,130.00	33,140,573.73	16,734,556.27
21020101	Personnel Cost	13,338,249.00	6,860,863.42	6,477,385.58
21020102	Personnel Cost	5,373,534.00	2,447,561.79	2,925,972.21
21010103	Personnel Cost	2,855,530.84	1,223,781.44	1,631,749.40
21010104	Personnel Cost	2,855,530.84	2,572,646.36	282,884.48
21010105	Personnel Cost	74,976.00	1,408,938.81	106,037.19
21010106	Personnel Cost	5,391,641.85	2,883,537.34	2,508,104.51
21010107	Personnel Cost	864,000.00	3,102,753.84	261,246.16
	TOTAL	**84,628,592.53**	**53,640,656.73**	**30,987,935.80**
22020105	Over Head Cost	8,000,000.00	8,077,100.00	22,900.00
22020208	Over Head Cost		-	0.00
22020301	Over Head Cost	1,500,000.00	1,454,900.00	45,100.00
22020305	Over Head Cost			
22020306	Over Head Cost			
22020312	Over Head Cost	350,000.00	152,500.00	197,500.00
22020315	Over Head Cost	500,000.00	457,000.00	43,000.00
22020401	Over Head Cost	2,200,000.00	1,650,300.00	549,700.00
22020402	Over Head Cost	1,500,000.00	123,500.00	1,376,500.00
22020404	Over Head Cost	1,600,000.00	1,519,900.00	80,100.00
22020406	Over Head Cost	-	-	0.00
22020416	Over Head Cost	-	-	0.00
22020605	Over Head Cost	-		0.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020801	Over Head Cost	2,400,000.00	2,063,000.00	137,000.00
22020803	Over Head Cost	2,250,000.00	244,171.00	2,005,829.00
22020901	Over Head Cost	60,000.00	15,377.76	44,622.24
22021001	Over Head Cost	1,200,000.00	1,255,500.00	44,500.00
22021003	Over Head Cost	2,400,000.00	2,393,500.00	6,500.00
22021014	Over Head Cost	400,000.00	243,000.00	157,000.00
22040119	Over Head Cost			
	SUB-TOTAL	**24,360,000.00**	**19,649,748.76**	**4,710,251.24**
	GRAND TOTAL	**108,968,592.53**	**70,821,758.69**	**35,898,187.04**
21010101	Personnel Cost	3,647,507.46	-	3,647,507.46
21020101	Personnel Cost	911,874.12	-	911,874.12
21020102	Personnel Cost	364,749.72	-	364,749.72
21020103	Personnel Cost	233,109.12	-	233,109.12
21020104	Personnel Cost	136,440.24	-	136,440.24
21020105	Personnel Cost	84,692.92	-	84,692.92
21020106	Personnel Cost	364,750.00	-	364,750.00
21020107	Personnel Cost	268,081.00	-	268,081.00
21020127	Personnel Cost	12,290,321.68	-	10,190,321.68
	TOTAL	**18,301,526.26**	-	**16,201,526.26**
22020105	Over Head Cost	1,000,000.00	353,000.00	647,000.00
22020203	Over Head Cost	60,000.00	112,000.00	28,000.00
22020204	Over Head Cost	-	-	0.00
22020301	Over Head Cost	1,047,000.00	2,522,740.00	24,260.00
22020305	Over Head Cost	200,000.00	161,450.00	38,550.00
22020306	Over Head Cost			
22020315	Over Head Cost			
22020401	Over Head Cost	720,000.00	1,072,700.00	47,300.00
22020402	Over Head Cost	252,000.00	259,000.00	13,000.00
22020404	Over Head Cost			
22020405	Over Head Cost	240,000.00	297,258.00	42,742.00
22020701	Over Head Cost	320,000.00	154,000.00	166,000.00
22020709	Over Head Cost	300,000.00		300,000.00
22020712	Over Head Cost	-	-	0.00
22020801	Over Head Cost			
22020803	Over Head Cost			

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020901	Over Head Cost	30,000.00	621.00	29,379 00
22021001	Over Head Cost			
22021003	Over Head Cost	408,000.00	-	408,000.00
	SUB-TOTAL	**4,577,000.00**	**4,932,769.00**	**1,744,231.00**
	GRAND TOTAL	**22,678,526.26**	**4,932,769.00**	**17,945,757.26**
22020105	Over Head Cost	1,580,000 00	270,000.00	1,310,000.00
22020114	Over Head Cost	-	-	0.00
22020203	Over Head Cost	100,000.00	-	100,000.00
22020204	Over Head Cost	200,000.00	-	200,000.00
22020208	Over Head Cost	25,000.00	-	25,000.00
22020209	Over Head Cost	280,000 00	-	280,000.00
22020301	Over Head Cost	500,000.00	495,000.00	5,000.00
22020302	Over Head Cost	-	-	0.00
22020305	Over Head Cost	70,000.00	70,000.00	0.00
22020312	Over Head Cost	80,000.00	-	80,000.00
22020315	Over Head Cost	400,000.00	155,000.00	245,000 00
22020401	Over Head Cost	600,000.00	510,000 00	90,000.00
22020402	Over Head Cost	500,000 00	320,000.00	180,000.00
22020404	Over Head Cost	500,000 00	390,000.00	110,000.00
22020405	Over Head Cost	120,000.00	-	120,000.00
22020711	Over Head Cost	-	-	0.00
22020801	Over Head Cost	1,160,000.00	204,000.00	956,000 00
22020803	Over Head Cost	750,000.00	-	750,000.00
22020901	Over Head Cost	36,000 00	4,581.50	31,418.50
22021014	Over Head Cost	100,000.00	80,000.00	20,000.00
22021037	Over Head Cost	600,000 00	-	600,000.00
	SUB-TOTAL	**7,601,000.00**	**2,498,581.50**	**5,102,418.50**
	GRAND TOTAL	**25,743,955.00**	**2,498,639.50**	**23,245,315.50**
21010101	Personnel Cost	94,539,425.76	72,210,482.05	20,828,943 71
21020101	Personnel Cost	23,577,369.96	18,569,777.01	5,007,592.95
21020102	Personnel Cost	9,459,974.04	6,834,344.86	2,625,629.18
21020103	Personnel Cost	4,845,020 04	3,417,174.19	1,427,845.85
21020104	Personnel Cost	4,849,940.40	4,064,700.91	785,239 49
21020105	Personnel Cost	287,784.60	935,177.20	352,607.40
21020106	Personnel Cost	9,453,942.57	6,461,821.34	2,992 121 23
21020107	Personnel Cost	3,024,000 00	2,592,000.00	432,000.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21020139	Personnel Cost	4,991,928.38	1,262,203.21	3,729,725.17
21020108	Personnel Cost	250,000.00	90,000.00	160,000.00
21020124	Personnel Cost	50,000.00	28,000.00	22,000.00
21020126	Personnel Cost	-	269,802.72	230,197.28
	TOTAL	**155,329,395.75**	**116,735,483.49**	**38,593,902.26**
22020101	Over Head Cost		-	
22020105	Over Head Cost	22,846,400.00	10,530,498.00	12,303,902.00
22020301	Over Head Cost	1,180,250.00	699,148.00	481,102.00
22020305	Over Head Cost	1,879,000.00	1,096,200.82	782,799.18
22020307	Over Head Cost	1,646,000.00	442,000.00	1,204,000.00
22020308	Over Head Cost	18,536,080.00	16,633,950.00	1,902,130.00
22020315	Over Head Cost	88,000.00	94,700.00	5,300.00
22020401	Over Head Cost	1,820,000.00	646,750.00	1,173,250.00
22020405	Over Head Cost	450,000.00	293,700.00	156,300.00
22020801	Over Head Cost	2,853,585.00	1,447,358.00	1,406,227.00
22020802	Over Head Cost	1,710,000.00	629,000.00	1,081,000.00
22020803	Over Head Cost	1,850,600.00	623,150.00	1,227,450.00
22021001	Over Head Cost	2,408,000.00	1,240,750.00	1,167,250.00
22021003	Over Head Cost			
22021009	Over Head Cost	120,216,500.00	117,203,510.00	3,012,990.00
	SUB-TOTAL	**177,464,415.00**	**151,560,714.82**	**25,903,700.18**
	GRAND TOTAL	**332,813,800.75**	**268,316,198.31**	**64,497,602.44**
21010101	Personnel Cost	46,258,319.64	21,167,056.23	25,091,263.41
21020101	Personnel Cost	6,251,247.12	4,956,213.66	1,295,033.46
21020102	Personnel Cost	4,447,992.86	1,932,796.91	2,515,195.45
21020103	Personnel Cost	2,223,994.92	966,399.13	1,257,595.79
21020104	Personnel Cost	2,223,994.92	1,016,087.21	1,207,907.71
21020105	Personnel Cost	215,289.72	87,499.20	127,790.52
21020106	Personnel Cost	4,625,831.96	1,789,208.84	2,836,623.12
21020107	Personnel Cost	2,375,289.72	500,581.25	1,874,708.47
	TOTAL	**68,621,960.38**	**32,415,842.43**	**36,206,117.93**
22020105	Over Head Cost	2,148,000.00	1,689,000.00	459,000.00
22020108	Over Head Cost	4,104,000.00	2,819,387.77	1,284,612.23
22020301	Over Head Cost	1,456,000.00	407,500.00	1,048,500.00
22020401	Over Head Cost	540,000.00	446,136.00	93,864.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020601	Over Head Cost	360,000.00	360,000.00	0.00
22020603	Over Head Cost	240,000.00	223,453.50	16,546.50
22021001	Over Head Cost	1,900,000.00	991,066.00	908,934.00
22021003	Over Head Cost	-	-	0.00
22021026	Over Head Cost	-	-	0.00
22021021	Over Head Cost	5,875,000.00	3,933,314.00	1,941,686.00
22021037	Over Head Cost	1,000,000.00	-	1,000,000.00
22021034	Over Head Cost	2,458,500.00	1,732,000.00	726,500.00
	SUB-TOTAL	**20,081,500.00**	**12,601,857.27**	**7,479,642.73**
	GRAND TOTAL	**88,703,460.36**	**45,017,699.70**	**43,685,760.66**
21010101	Personnel Cost	22,246,935.00	19,596,613.45	2,650,321.55
21020101	Personnel Cost	5,977,311.00	4,630,771.85	1,246,539.15
21020102	Personnel Cost	2,130,328.32	1,852,308.32	278,020.00
21020103	Personnel Cost	1,065,164.76	926,154.96	139,009.80
21020104	Personnel Cost	1,065,165.72	926,154.96	139,010.76
21020105	Personnel Cost	68,434.20	44,661.99	23,772.21
21020106	Personnel Cost	2,224,693.50	1,838,863.38	385,830.12
21020107	Personnel Cost	648,000.00	486,000.00	162,000.00
21020110	Personnel Cost	81,328.80	100,044.00	81,284.80
21020124	Personnel Cost	42,000.00	42,000.00	0.00
	TOTAL	**35,549,361.30**	**30,443,572.91**	**5,105,788.39**
22020108	Over Head Cost	1,411,000.00	764,500.00	646,500.00
22020301	Over Head Cost	850,000.00	845,000.00	5,000.00
22020305	Over Head Cost			
21020149	Over Head Cost	5,200,000.00	3,890,000.00	1,310,000.00
22020307	Over Head Cost	1,844,050.00	1,490,375.00	353,675.00
22020310	Over Head Cost	3,841,500.00	3,204,050.00	637,450.00
22020311	Over Head Cost	30,215,000.00	29,405,800.00	809,200.00
22020401	Over Head Cost	2,935,000.00	1,431,860.00	1,503,140.00
22020402	Over Head Cost			
22020404	Over Head Cost			
22020405	Over Head Cost	600,000.00	56,500.00	543,500.00
22020706	Over Head Cost			
22020901	Over Head Cost			
22021001	Over Head Cost			

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22021003	Over Head Cost			
22020709	Over Head Cost	500,000.00	-	500,000.00
22020803	Over Head Cost	1,000,000.00	240,096.00	759,904.00
22021021	Over Head Cost	2,022,250.00	65,443.00	1,956,807.00
22021039	Over Head Cost			
22021040	Over Head Cost			
	SUB-TOTAL	**50,418,800.00**	**35,894,124.00**	**7,063,676.00**
	GRAND TOTAL	**85,968,161.50**	**66,337,696.91**	**12,169,464.59**
21010101	Personnel Cost	4,044,719,961.72	4,005,234,178.29	35,485,783.43
21020101	Personnel Cost	1,011,179,990.43	975,131,962.64	36,048,027.79
21020102	Personnel Cost	404,472,322.00	390,052,939.66	14,419,382.34
21020103	Personnel Cost	202,236,161.00	195,026,459.22	7,209,701.78
21020104	Personnel Cost	202,236,161.00	195,401,492.22	6,834,668.78
21020105	Personnel Cost	31,376,412.96	24,809,190.68	6,567,221.28
21020106	Personnel Cost	404,471,996.17	388,436,518.70	16,035,477.47
21020107	Personnel Cost	316,656,000.00	205,849,582.14	90,806,417.86
21020119	Personnel Cost			
21020124	Personnel Cost			
21020127	Personnel Cost			
21020150	Personnel Cost	202,235,998.09	192,608,498.57	[illegible]
21020128	Personnel Cost	1,029,665,084.74	817,792,940.19	[illegible]
	TOTAL	**7,849,250,087.11**	**7,385,343,762.31**	**434,906,324.79**
22020105	Over Head Cost	14,236,260.00	10,461,000.00	[illegible]
22020108	Over Head Cost	6,628,000.00	3,999,700.00	[illegible]
22020203	Over Head Cost	2,012,000.00	-	[illegible]
22020301	Over Head Cost	6,327,500.00	3,202,725.00	[illegible]
22020302	Over Head Cost	100,619,108.62	71,500.00	[illegible]
22020304	Over Head Cost	10,412,739.08	3,877,305.00	[illegible]
22020305	Over Head Cost	40,850,000.00	3,390,957.50	[illegible]
22020306	Over Head Cost			
22020307	Over Head Cost	1,000,000.00	986,000.00	14,000.00
22020310	Over Head Cost	5,130,000.00	588,000.00	4,542,000.00
22020316	Over Head Cost	5,127,000.00	275,500.00	4,851,500.00
22020401	Over Head Cost	3,000,000.00	1,221,950.00	1,778,050.00
22020402	Over Head Cost	3,486,000.00	162,300.00	3,325,700.00
22020404	Over Head Cost	520,000.00	464,000.00	56,000.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2016	ACTUAL 2016	BALANCE(VARIANCE)
22020405	Over Head Cost	1,182,959.00	216,550.00	966,409.00
22020414	Over Head Cost	810,000.00	-	810,000.00
22020702	Over Head Cost	20,650,000.00	216,000.00	20,434,000.00
22020801	Over Head Cost	3,000,000.00	479,200.00	2,520,800.00
22020803	Over Head Cost	2,400,000.00	800,000.00	1,600,000.00
22021001	Over Head Cost	2,874,500.00	2,874,500.00	1,000,000.00
22021003	Over Head Cost	5,556,000.00	4,546,500.00	1,009,500.00
22021005	Over Head Cost	153,056,250.00	145,125,400.00	[illegible]
22021008	Over Head Cost	1,420,000.00	-	[illegible]
22021009	Over Head Cost	8,689,996.95	37,500.00	[illegible]
22021014	Over Head Cost	624,000.00	-	624,000.00
22021018	Over Head Cost	5,556,600.00		5,556,600.00
22021033	Over Head Cost	2,943,000.00	[illegible]	1,287,000.00
22021034	Over Head Cost	[illegible]	480,000.00	[illegible]
22021035	Over Head Cost	9,840,000.00	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	438,259,349.47
	SUB-TOTAL	1,266,067,986.66	[illegible]	669,680,274.62
	GRAND TOTAL	9,116,316,075.76	7,708,731,476.34	1,104,580,599.41
21010101	Personnel Cost	44,658,299.04	[illegible]	60,574.99
21020101	Personnel Cost	9,964,311.15	[illegible]	423,369.24
21020102	Personnel Cost	3,904,222.94	3,016,376.44	887,846.50
21020103	Personnel Cost	2,112,519.30	1,508,188.49	604,330.81
21020104	Personnel Cost	[illegible]	2,784,208.85	169,148.38
21020105	Personnel Cost	[illegible]	1,452,032.97	297,616.55
21020106	Personnel Cost	4,465,829.90	3,317,815.72	1,148,014.18
21020107	Personnel Cost	648,000.00	4,810,050.72	337,949.28
21020148	Personnel Cost	2,043,433.87	-	2,043,433.87
21020150	Personnel Cost	141,332.11	-	141,332.11
	TOTAL	70,140,955.06	64,027,339.15	5,113,615.92
22020105	Over Head Cost	17,077,000.00	18,545,000.00	32,000.00
22020109	Over Head Cost	6,145,000.00	4,476,000.00	1,669,000.00
22020203	Over Head Cost	800,000.00	576,000.00	224,000.00
22020209	Over Head Cost	35,000.00	-	35,000.00
22020301	Over Head Cost	7,102,255.90	2,825,000.00	277,255.90
22020305	Over Head Cost	5,427,610.00	3,691,640.00	1,735,970.00
22020309	Over Head Cost	886,900.00	-	886,900.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020315	Over Head Cost	5,525,000.00	533,750.00	991,250.00
22020401	Over Head Cost	2,554,500.00	1,822,700.00	731,800.00
22020402	Over Head Cost	80,000.00	42,000.00	38,000.00
22020404	Over Head Cost	550,000.00	548,550.00	1,450.00
22020405	Over Head Cost	800,000.00	300,500.00	499,500.00
22020406	Over Head Cost	1,890,000.00	1,697,800.00	192,200.00
22020702	Over Head Cost	600,000.00	600,000.00	0.00
22020709	Over Head Cost	2,800,000.00	1,505.00	2,798,495.00
22020801	Over Head Cost	7,187,000.00	6,225,150.00	961,850.00
22020800	Over Head Cost	2,440,000.00	783,000.00	1,657,000.00
22021001	Over Head Cost	9,880,460.00	11,219,400.00	160,600.00
22021003	Over Head Cost	2,300,000.00	2,353,500.00	446,500.00
22021009	Over Head Cost	3,794,000.00	3,058,967.00	735,033.00
22021034	Over Head Cost	634,200.00	57,224,740.00	409,460.00
22040117	Over Head Cost	35,880,000.00	40,173,400.00	206,600.00
	SUB-TOTAL	**114,366,925.90**	**156,698,602.00**	**14,689,663.90**
	GRAND TOTAL	**184,529,880.96**	**220,725,941.15**	**20,803,479.82**
21010101	Personnel Cost	25,180,269.00	20,625,219.32	4,555,049.68
21020101	Personnel Cost	6,295,062.00	5,156,305.87	1,138,756.13
21020102	Personnel Cost	2,518,025.00	2,062,522.13	455,502.87
21020103	Personnel Cost	1,259,012.00	1,031,261.95	227,750.05
21020104	Personnel Cost	1,259,012.00	1,031,261.95	227,750.05
21020105	Personnel Cost	70,717.00	70,716.84	0.16
21020106	Personnel Cost	2,518,026.90	2,003,029.80	514,997.10
21020107	Personnel Cost	648,000.00	648,000.00	0.00
21020108	Personnel Cost	120,000.00	120,000.00	0.00
	TOTAL	**39,868,123.90**	**32,748,317.86**	**7,119,806.04**
22020105	Over Head Cost	402,000.00	401,909.00	91.00
22020301	Over Head Cost	500,030.48	500,050.00	9,980.48
22020303	Over Head Cost	900,000.00	899,950.00	50.00
22020304	Over Head Cost	32,400.00	32,500.00	9,900.00
22020401	Over Head Cost	100,000.00	99,650.00	350.00
22020402	Over Head Cost	120,000.00	115,000.00	5,000.00
22020403	Over Head Cost			
22020401	Over Head Cost	316,000.00	316,000.00	0.00
22020405	Over Head Cost	128,000.00	161,600.00	46,400.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020116	Over Head Cost			
22020605	Over Head Cost			
22020709	Over Head Cost	300,000.00	-	200,000.00
21020111	Over Head Cost	100,850.00	100,712.93	137.07
22020901	Over Head Cost			
22020901	Over Head Cost	1,992.00	372.50	1,619.50
22021001	Over Head Cost	54,000.00	54,000.00	0.00
	SUB-TOTAL	**2,955,272.48**	**2,681,744.43**	**273,528.05**
	GRAND TOTAL	**42,823,396.38**	**35,430,062.29**	**7,393,[illegible].09**
21010101	Personnel Cost	-	44,455,239.33	544,760.67
21010125	Personnel Cost	-	-	0.00
21020101	Personnel Cost	-	9,810,766.36	189,233.64
21020102	Personnel Cost	-	4,024,296.33	75,703.67
21020103	Personnel Cost	-	1,962,155.33	37,844.67
21020104	Personnel Cost	-	1,962,155.33	37,844.67
21020105	Personnel Cost	-	120,263.40	79,736.60
21020106	Personnel Cost	-	3,611,132.72	0.00
21020107	Personnel Cost	-	1,206,000.00	294,000.00
	TOTAL	-	**67,052,008.80**	**1,647,991.20**
22020105	Over Head Cost	-	105,000.00	95,000.00
22020209	Over Head Cost	-	-	0.00
22020302	Over Head Cost	-	-	0.00
22020306	Over Head Cost	-	-	0.00
22020310	Over Head Cost	-	90,000.00	10,000.00
22020316	Over Head Cost	-	77,000.00	23,000.00
22020401	Over Head Cost	-	80,000.00	20,000.00
22020402	Over Head Cost	-	-	0.00
22020418	Over Head Cost	-	1,000.00	99,000.00
22020815	Over Head Cost	-	45,000.00	55,000.00
22020801	Over Head Cost	-	-	0.00
22020709	Over Head Cost	-	-	0.00
22020803	Over Head Cost	-	-	0.00
22020901	Over Head Cost	-	2,332.00	97,668.00
22021001	Over Head Cost	-	1,242.71	98,757.29

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22021003	Over Head Cost	-	-	0.00
22021021	Over Head Cost	-	100,000.00	300,000.00
	SUB-TOTAL	-	**501,574.71**	**798,425.29**
	GRAND TOTAL	-	**65,102,895.79**	**2,446,416.49**
21010101	Personnel Cost	**1,441,961,066.40**	**1,333,729,538.21**	**51,231,528.19**
		1,441,961,066.40	**1,333,729,538.21**	**51,231,528.19**
22020105	Over Head Cost	14,736,000.00	14,491,353.00	244,647.00
22020106	Over Head Cost	6,521,400.00	6,248,000.00	273,400.00
22020108	Over Head Cost	3,398,000.00	3,100,000.00	298,000.00
22020112	Over Head Cost	8,650,000.00	8,545,100.00	104,900.00
22020114	Over Head Cost	21,850,000.00	21,500,520.00	349,480.00
22020201	Over Head Cost	28,252,920.30	26,646,563.63	106,356.67
22020202	Over Head Cost			
22020203	Over Head Cost	4,484,500.00	3,496,147.53	988,352.47
22020205	Over Head Cost	5,400,000.00	5,332,600.00	67,400.00
22020206	Over Head Cost	3,600,000.00	3,541,280.00	58,720.00
22020301	Over Head Cost	4,635,000.00	4,577,800.00	57,200.00
22020303	Over Head Cost	577,500.00	574,900.00	2,600.00
22020305	Over Head Cost	4,450,000.00	4,407,800.00	42,200.00
22020306	Over Head Cost	28,550,000.00	28,488,211.51	61,788.49
22020307	Over Head Cost	10,450,000.00	10,425,193.48	24,806.52
22020309	Over Head Cost	3,864,000.00	3,822,500.00	41,500.00
22020310	Over Head Cost	4,567,500.00	4,565,500.00	2,000.00
22020315	Over Head Cost			
22020401	Over Head Cost	5,535,000.00	5,398,600.00	136,400.00
22020402	Over Head Cost	4,200,000.00	3,645,200.00	554,800.00
22020403	Over Head Cost	20,801,500.00	20,783,650.00	17,850.00
22020405	Over Head Cost	4,569,600.00	4,433,395.00	136,205.00
22020410	Over Head Cost	2,850,000.00	2,804,450.00	45,550.00
22020416	Over Head Cost	3,168,500.00	3,081,160.00	87,340.00
22020417	Over Head Cost	2,148,750.00	2,103,000.00	45,750.00
22020701	Over Head Cost	7,500,000.00	7,500,000.00	0.00
22020702	Over Head Cost	7,000,000.00	7,330,353.68	69,646.32
22020703	Over Head Cost	1,200,000.00	1,130,000.00	70,000.00
22020704	Over Head Cost			

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21020105	Personnel Cost	149,935.20	114,405.44	35,529.76
21020106	Personnel Cost	84,000.00	35,000.00	49,000.00
21020107	Personnel Cost	72,708.00	38,423.00	34,285.00
210201[illegible]	Personnel Cost	1,530,403.31	1,292,308.59	[illegible]094.72
21020110	Personnel Cost	144,000.00	1,276,088.62	317,311.38
21020108	Personnel Cost	8,150,218.19	5,808,[illegible].95	1,451,315.24
21020109	Personnel Cost	3,725,848.92	3,[illegible]	50,620.50
	TOTAL	68,826,140.21	59,242,070.73	9,584,069.48
[illegible]	Over Head Cost	1,200,000.00		[illegible]
[illegible]	Over Head Cost	275,000.00	[illegible]	250,000.00
22020201	Over Head Cost	200,000.00	[illegible]	80,050.00
220202[illegible]	Over Head Cost	1,000,000.00	[illegible]	265,500.00
	Over Head Cost	325,000.00	[illegible]	315,700.00
22020[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
2202[illegible]	Over Head Cost	[illegible]	[illegible]	81,500.00
220[illegible]	Over Head Cost	[illegible]	[illegible]	1[illegible],700.00
[illegible]	Over Head Cost	[illegible]	[illegible]	100,442.91
[illegible]	Over Head Cost			0.00
[illegible]	Over Head Cost			0.00
[illegible]	Over Head Cost			0.00
[illegible]	Over Head Cost			0.00
[illegible]	Over Head Cost			0.00
[illegible]	Over Head Cost			0.00
[illegible]	Over Head Cost			0.00
[illegible]	Over Head Cost			0.00
[illegible]	Over Head Cost			0.00
[illegible]	Over Head Cost			0.00
[illegible]	Over Head Cost	[illegible]	161,700.00	[illegible],300.00
[illegible]	Over Head Cost	1,010,000.00	[illegible]	435,000.00
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost			[illegible]
[illegible]	Over Head Cost			
		6,461,192.04	1,856,116.88	4,605,075.16
		75,287,332.25	61,098,187.61	14,189,144.64
	SUB-TOTAL	88,209,716.33	64,810,421.37	23,399,294.96
	GRAND TOTAL	157,035,856.54	124,052,492.10	32,983,364.44

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	39,005,236.06	26,180,123.65	12,825,112.43
21020101	Personnel Cost	9,785,868.36	6,557,727.55	3,228,140.81
21020102	Personnel Cost	3,914,265.24	2,623,091.94	1,291,173.30
21020103	Personnel Cost	1,957,176.96	1,311,545.78	645,631.18
21020104	Personnel Cost	3,900,523.61	2,618,790.84	1,281,732.77
21020104	Personnel Cost	1,970,391.96	1,311,545.78	658,846.18
21020150	Personnel Cost	1,379,561.52	1,311,545.78	68,015.74
21020143	Personnel Cost	8,248,956.96	5,837,376.34	2,411,580.62
21020137	Personnel Cost	12,000.00		12,000.00
		70,173,980.69	**48,051,747.66**	**22,122,283.03**
22020101	Over Head Cost	200,000.00	114,200.00	85,800.00
22020114	Over Head Cost	100,000.00	88,400.00	11,600.00
22020301	Over Head Cost	300,000.00	238,750.00	61,250.00
22020302	Over Head Cost	270,000.00	70,000.00	200,000.00
22020305	Over Head Cost	177,000.00	165,000.00	12,000.00
22020307	Over Head Cost	491,400.00	384,000.00	107,400.00
22020310	Over Head Cost	300,000.00	262,750.00	37,250.00
22020401	Over Head Cost	121,000.00	68,750.00	52,250.00
22020403	Over Head Cost	203,250.00	38,750.00	164,500.00
22020402	Over Head Cost	200,000.00	60,000.00	140,000.00
22020405	Over Head Cost	185,100.00	134,900.00	50,200.00
22020416	Over Head Cost	80,250.00	65,000.00	15,250.00
22020601	Over Head Cost	411,000.00	8,750.00	402,250.00
22021007	Over Head Cost	200,000.00	100,000.00	100,000.00
22020709	Over Head Cost	300,000.00		300,000.00
22020901	Over Head Cost	80,000.00	52,514.70	27,485.30
	SUB-TOTAL	**3,655,000.00**	**1,884,764.70**	**1,770,235.30**
	GRAND TOTAL	**73,828,980.69**	**49,936,512.36**	**23,892,468.33**
21010101	Personnel Cost	33,715,315.72	[illegible]	3,485,[illegible]
21020101	Personnel Cost	9,678,617.72	8,806,901.17	871,72[illegible]
21020102	Personnel Cost	3,871,355.01	[illegible]	346,5[illegible]
21020103	Personnel Cost	[illegible]	[illegible]	[illegible]
21020104	Personnel Cost	[illegible]	[illegible]	[illegible]
21020105	Personnel Cost	[illegible]	[illegible]	[illegible]
21020105	Personnel Cost	[illegible]	[illegible]	[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020803	Over Head Cost	11,162,000.00	9,951,990.00	1,210,010.00
22020806	Over Head Cost	750,000.00	233,800.00	516,200.00
22020902	Over Head Cost	40,548,000.00	-	20,548,000.00
22021001	Over Head Cost	2,110,900.00	2,084,255.00	26,645.00
22021002	Over Head Cost	10,750,000.00	10,659,000.00	91,000.00
22021003	Over Head Cost	4,428,000.00	4,354,650.00	73,350.00
22021007	Over Head Cost			
22021008	Over Head Cost	2,500,000.00	2,111,800.00	[illegible]
22021009	Over Head Cost	9,977,000.00	9,793,172.[illegible]	[illegible]
22021010	Over Head Cost	10,983,922.30	10,965,000.00	18,[illegible]
22021011	Over Head Cost	5,000,000.00	4,447,418.00	552,582.00
22021021	Over Head Cost	15,800,000.00	15,770,500.00	29,500.00
22021022	Over Head Cost	3,000,000.00	2,521,000.00	479,000.00
22021024	Over Head Cost	5,620,000.00	5,193,104.90	426,805.10
22021026	Over Head Cost	3,500,000.00	3,395,552.27	104,447.73
22021029	Over Head Cost	6,000,000.00	5,911,000.00	89,000.00
22021032	Over Head Cost	2,400,000.00	2,367,750.00	32,250.00
22021033	Over Head Cost	90,650,000.00	51,422,917.03	39,227,082.97
22021036	Over Head Cost	50,300,000.00	49,786,537.00	513,463.00
	SUB-TOTAL	**621,799,216.25**	**513,115,045.88**	**108,684,170.37**
	GRAND TOTAL	**4,452,307,605.89**	**3,722,430,712.01**	**729,876,893.88**
21010101	Personnel Cost	53,680,542.84	52,184,741.62	1,495,801.22
21020101	Personnel Cost	13,420,135.71	12,525,080.17	895,055.54
21020102	Personnel Cost	5,368,058.61	5,010,032.19	358,026.42
21020103	Personnel Cost	2,684,029.30	2,505,016.94	179,012.36
21020104	Personnel Cost	2,684,029.30	2,505,016.94	179,012.36
21020105	Personnel Cost	414,742.73	351,738.22	63,004.51
21020106	Personnel Cost	5,368,054.28	4,954,251.18	413,803.10
21020107	Personnel Cost	3,888,000.00	3,058,839.82	829,160.18
21020150	Personnel Cost	2,684,027.14	2,596,177.12	87,850.02
21020138	Personnel Cost	11,879,480.45	10,190,127.86	1,689,352.59
	TOTAL	**102,071,100.37**	**95,881,022.06**	**6,190,078.31**
22020102	Over Head Cost	200,000.00	113,300.00	86,700.00
22020105	Over Head Cost	240,000.00	235,000.00	5,000.00
22020108	Over Head Cost	240,000.00	28,000.00	12,000.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020201	Over Head Cost	720,000.00	558,900.00	161,100.00
22020203	Over Head Cost	360,000.00	350,600.00	9,400.00
22020205	Over Head Cost	1,020,000.00	525,000.00	195,000.00
22020206	Over Head Cost	300,000.00	262,650.00	37,350.00
22020209	Over Head Cost	363,250.00	328,350.00	34,900.00
22020301	Over Head Cost	1,868,100.00	2,325,550.00	42,550.00
22020303	Over Head Cost	273,750.00	190,400.00	83,350.00
22020304	Over Head Cost	60,000.00	58,200.00	1,800.00
22020305	Over Head Cost	5,188,000.00	5,098,155.00	89,845.00
22020307	Over Head Cost	527,400.00	503,345.00	24,055.00
22020310	Over Head Cost	2,903,000.00	4,722,200.00	179,800.00
22020315	Over Head Cost	1,770,000.00	3,319,300.00	250,700.00
22020401	Over Head Cost	822,000.00	620,200.00	201,800.00
22020402	Over Head Cost	5,360,000.00	2,480,800.00	879,200.00
22020403	Over Head Cost	3,447,900.00	1,108,230.00	538,670.00
22020404	Over Head Cost	600,000.00	569,000.00	31,000.00
22020405	Over Head Cost	252,000.00	225,620.00	26,38[illegible]
22020406	Over Head Cost	306,000.00	278,060.00	27,940.00
[illegible]	Over Head Cost	[illegible]	[illegible],500.00	[illegible]
[illegible]	Over Head Cost	[illegible]	130,[illegible]	[illegible]
22020801	Over Head Cost	[illegible]	112,200.00	409,800.00
22020802	Over Head Cost	[illegible]	[illegible]	187,570.00
[illegible]	Over Head Cost	[illegible]	439,730.00	26,270.00
22020901	Over Head Cost	36,000.00	200.00	35,800.00
22021001	Over Head Cost	280,000.00	252,500.00	27,500.00
22021003	Over Head Cost	410,000.00	405,000.00	5,000.00
22021007	Over Head Cost	300,000.00	289,000.00	11,000.00
22021009	Over Head Cost	390,000.00	375,250.00	14,750.00
22021026	Over Head Cost	228,000.00	226,200.00	1,800.00
	SUB-TOTAL	**31,152,500.00**	**27,401,970.00**	**3,690,530.00**
	GRAND TOTAL	**133,253,600.37**	**123,372,992.06**	**9,880,608.31**
21010101	Personnel Cost	37,[illegible],479.04	32,150,277.30	5,042,201.74
21020101	Personnel Cost	[illegible]	7,955,953.01	1,479,[illegible]
21020102	Personnel Cost	[illegible]	3,182,399.82	589,045.62
21020103	Personnel Cost	[illegible]	1,591,196.49	296,045.50
21020104	Personnel Cost	[illegible]	1,591,196.49	296,045.50

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020806	Over Head Cost	936,000.00	261,000.00	675,000.00
22020901	Over Head Cost	120,000.00	8,214.50	111,785.50
22020902	Over Head Cost	6,500,000.00	2,000,000.00	500,000.00
22021001	Over Head Cost	8,708,500.00	9,002,950.00	205,550.00
22021002	Over Head Cost	8,525,000.00	8,781,800.00	243,200.00
22021003	Over Head Cost	6,840,000.00	7,607,500.00	232,500.00
22021004	Over Head Cost			
22021007	Over Head Cost			
22021008	Over Head Cost	5,000,000.00	726,000.00	574,000.00
22021009	Over Head Cost	5,005,000.00	893,000.00	112,000.00
22021021	Over Head Cost	6,060,000.00	5,435,150.00	624,850.00
22021026	Over Head Cost	2,300,000.00	1,596,000.00	704,000.00
22021029	Over Head Cost	2,700,000.00	990,850.00	1,709,150.00
22021030	Over Head Cost	6,000,000.00	5,402,081.82	597,918.18
22021035	Over Head Cost	4,520,000.00	2,716,956.00	1,803,044.00
22021038	Over Head Cost	5,550,000.00	6,198,500.00	858,500.00
	SUB-TOTAL	**269,623,200.00**	**213,892,927.89**	**55,730,272.11**
	GRAND TOTAL	**1,698,183,742.00**	**1,270,697,742.89**	**427,485,999.11**
21010191	Personnel Cost	1,643,927,290.90	1,209,399,572.94	399,527,717.96
21020190	Personnel Cost	1,567,887,402.60	1,467,617,420.90	100,269,981.70
21020101	Personnel Cost	303,718,835.16	269,427,746.25	34,291,088.91
21020118	Personnel Cost	60,032,160.00	15,326,871.84	44,705,288.16
21020162	Personnel Cost	22,296,138.24	13,466,726.51	8,829,411.73
21020104	Personnel Cost	577,759.44	866,639.20	711,120.24
21020105	Personnel Cost	866,639.28	25,785,426.05	81,213.23
21020128	Personnel Cost	22,919,766.12	15,404,886.02	7,515,880.10
21020107	Personnel Cost	1,441,398.72	8,911,963.48	592,435.24
21020108	Personnel Cost	69,437,999.28	51,968,454.86	17,469,544.42
21020124	Personnel Cost	137,400,000.00	130,140,958.28	7,259,041.72
	TOTAL	**3,830,508,399.64**	**3,209,315,666.13**	**621,192,723.51**
22020101	Over Head Cost	7,950,000.00	5,447,000.00	2,503,000.00
22020103	Over Head Cost	6,000,000.00	5,710,000.00	290,000.00
22020105	Over Head Cost	10,488,000.00	10,285,900.00	202,100.00
22020106	Over Head Cost	4,763,500.00	3,965,340.50	797,159.50
22020112	Over Head Cost	19,250,000.00	16,941,000.00	2,409,000.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020201	Over Head Cost	20,664,000.00	20,538,427.19	125,572.81
22020203	Over Head Cost	5,860,000.00	5,227,708.39	632,291.61
22020204	Over Head Cost	3,500,000.00	3,107,000.00	393,000.00
22020205	Over Head Cost	8,000,000.00	7,992,700.00	7,300.00
22020208	Over Head Cost	5,110,081.65	4,882,191.40	227,890.25
22020209	Over Head Cost	2,520,000.00	2,089,212.15	430,787.85
22020301	Over Head Cost	32,157,890.00	31,650,059.00	507,831.00
22020302	Over Head Cost	11,350,000.00	10,304,400.00	1,045,600.00
22020303	Over Head Cost	1,800,000.00	1,685,298.00	114,702.00
22020304	Over Head Cost	120,000.00	100,000.00	20,000.00
22020305	Over Head Cost	8,832,050.00	8,724,000.00	108,050.00
22020306	Over Head Cost	2,976,800.00	2,960,500.00	16,300.00
22020307	Over Head Cost	10,474,000.00	10,001,666.05	472,333.95
22020309	Over Head Cost	6,070,000.00	5,369,500.00	700,500.00
22020310	Over Head Cost	12,663,000.00	12,025,280.00	637,720.00
22020312	Over Head Cost	3,862,000.00	3,761,600.00	100,400.00
22020315	Over Head Cost	10,000,000.00	9,562,276.38	437,723.62
22020401	Over Head Cost	3,696,000.00	2,822,280.00	873,720.00
22020402	Over Head Cost	12,090,000.00	9,782,950.00	2,307,050.00
22020403	Over Head Cost	6,419,150.00	5,571,800.00	847,350.00
22020404	Over Head Cost	4,900,000.00	4,540,100.00	359,900.00
22020405	Over Head Cost	5,580,000.00	3,634,000.00	1,946,000.00
22020416	Over Head Cost	5,160,000.00	4,528,000.00	632,000.00
22020417	Over Head Cost	10,983,922.30	10,887,280.00	96,612.30
22020604	Over Head Cost	10,500,000.00	7,793,610.00	[illegible]
22020601	Over Head Cost	6,408,000.00	6,260,000.00	148,000.00
22020605	Over Head Cost	5,174,000.00	4,904,300.00	269,700.00
22020703	Over Head Cost	5,000,000.00	4,590,000.00	410,000.00
22020704	Over Head Cost	-	-	0.00
22020706	Over Head Cost	-	-	0.00
22020709	Over Head Cost	2,000,000.00	-	2,000,000.00
22020711	Over Head Cost	64,325,000.00	54,178,000.00	10,147,000.00
22020712	Over Head Cost	-	11,117,000.00	[illegible]
22020801	Over Head Cost	8,598,000.00	8,583,860.00	14,140.00
22020802	Over Head Cost	675,000.00	618,270.62	[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020705	Over Head Cost			
22020709	Over Head Cost	2,000,000.00	2,456,500.48	143,499.52
22020711	Over Head Cost	103,535,000.00	103,461,269.47	73,730.53
22020801	Over Head Cost	15,760,750.00	15,433,550.00	327,200.00
22020802	Over Head Cost	4,320,000.00	4,117,088.00	202,912.00
22020803	Over Head Cost	30,000,000.00	29,976,300.00	23,700.00
22020905	Over Head Cost	28,000,000.00	27,805,269.00	194,731.00
22021001	Over Head Cost	6,421,500.00	6,373,400.00	48,100.00
22021002	Over Head Cost	10,112,500.00	10,109,480.00	3,020.00
22021003	Over Head Cost	4,032,000.00	3,883,602.00	148,398.00
22021008	Over Head Cost	2,450,000.00	2,662,293.06	87,706.94
22021009	Over Head Cost	15,636,000.00	19,356,200.00	79,800.00
22021026	Over Head Cost	425,000.00	364,228.16	60,771.84
	SUB-TOTAL	**436,652,920.30**	**433,363,458.00**	**5,289,462.30**
	GRAND TOTAL	**1,860,613,986.70**	**1,767,092,996.21**	**56,520,990.49**
21010101	Personnel Cost	1,118,848,306.00	1,056,191,742.50	362,656,563.50
21020105	Personnel Cost	6,154,644.00	585,572.50	5,569,071.50
21020118	Personnel Cost	1,041,984.00	27,500.00	1,014,484.00
21020102	Personnel Cost	200,448.00		200,448.00
21020103	Personnel Cost	960,132.00		960,132.00
21020101	Personnel Cost	224,544.00		224,544.00
21020106	Personnel Cost	1,010,484.00		1,010,484.00
	Personnel Cost	60,000.00		60,000.00
		1,428,560,542.00	**1,056,804,815.00**	**371,755,727.00**
22020101	Over Head Cost	1,510,000.00		1,510,000.00
22020103	Over Head Cost	2,760,000.00		2,760,000.00
22020307	Over Head Cost	10,950,000.00	12,257,000.00	[illegible]
22020301	Over Head Cost	5,052,000.00	3,520,581.36	1,531,418.64
22020311	Over Head Cost	4,000,000.00	192,650.00	3,807,350.00
[illegible]	Over Head Cost	-		0.00
[illegible]	Over Head Cost	2,100,000.00		2,100,000.00
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
22020501	Over Head Cost	8,942,200.00	[illegible]	[illegible]
22020502	Over Head Cost	16,840,000.00	[illegible]	[illegible]
22020503	Over Head Cost	1,152,000.00	1,800.00	[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020305	Over Head Cost	11,679,000.00	11,666,624.70	12,375.30
22020306	Over Head Cost	2,677,500.00	2,335,425.00	342,075.00
22020307	Over Head Cost	5,340,000.00	3,133,575.00	2,206,425.00
22020308	Over Head Cost	6,150,000.00	5,335,782.00	814,218.00
22020309	Over Head Cost	6,800,000.00	6,239,263.00	560,737.00
22020310	Over Head Cost	10,270,000.00	10,038,175.00	231,825.00
22020312	Over Head Cost	448,000.00		448,000.00
22020316	Over Head Cost	8,953,000.00	10,284,611.00	108,399.00
22020101	Over Head Cost	5,820,000.00	4,657,639.00	1,162,361.00
22020102	Over Head Cost	3,150,000.00	877,590.00	2,272,410.00
22020104	Over Head Cost	7,200,000.00	[illegible]	2,656,800.00
22020103	Over Head Cost	3,900,000.00	2,003,113.00	1,896,887.00
22020105	Over Head Cost	6,680,000.00	5,336,905.00	1,343,095.00
22020106	Over Head Cost	2,760,000.00	[illegible]	[illegible]
[illegible]	Over Head Cost	3,000,000.00	415,000.00	2,585,000.00
[illegible]	Over Head Cost	800,000.00	[illegible]	[illegible]
[illegible]	Over Head Cost	4,400,000.00	4,351,210.00	48,790.00
[illegible]	Over Head Cost	3,950,000.00	3,515,000.00	[illegible]
[illegible]	Over Head Cost	1,160,000.00	1,150,500.00	[illegible]
[illegible]	Over Head Cost	4,000,000.00	1,197,648.00	[illegible]
[illegible]	Over Head Cost	3,270,000.00	2,908,000.00	[illegible]
[illegible]	Over Head Cost	2,400,000.00	2,336,450.00	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	8,206,540.00	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	1,587,842.00	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]		[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	2,040,000.00	[illegible]	[illegible]
[illegible]	Over Head Cost	5,075,000.00	[illegible]	[illegible]
[illegible]	Over Head Cost	7,250,000.00	[illegible]	[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21020107	Personnel Cost	1,296,000.00	702,000.00	594,000.00
21020108	Personnel Cost	30,000.00	30,000.00	0.00
21020138	Personnel Cost	1,935,678.96	1,761,381.40	174,297.56
21020143	Personnel Cost	9,808,491.60	8,311,366.61	1,497,124.99
	TOTAL	73,179,204.36	65,478,312.24	7,700,892.12
22020105	Over Head Cost	320,000.00		320,000.00
22020109	Over Head Cost	46,800.00	43,500.00	3,300.00
22020114	Over Head Cost	47,000.00	22,000.00	25,000.00
22020201	Over Head Cost	128,400.00	82,500.00	45,900.00
22020205	Over Head Cost	14,400.00	-	14,400.00
22020301	Over Head Cost	476,250.00	441,250.00	35,000.00
22020302	Over Head Cost	107,100.00	49,500.00	57,600.00
22020303	Over Head Cost	48,000.00		48,000.00
22020305	Over Head Cost	96,600.00	86,500.00	10,100.00
22020307	Over Head Cost	45,540.00	9,250.00	36,290.00
22020310	Over Head Cost	203,160.00	166,650.00	36,510.00
22020402	Over Head Cost	82,500.00	47,100.00	35,400.00
22020405	Over Head Cost	52,200.00	-	52,200.00
22020406	Over Head Cost	22,500.00	18,900.00	3,600.00
22020417	Over Head Cost	341,400.00	227,900.00	113,500.00
22020601	Over Head Cost	384,000.00	368,000.00	16,000.00
22020605	Over Head Cost	52,000.00	34,900.00	17,100.00
22020709	Over Head Cost	350,000.00	-	705,000.00
22020801	Over Head Cost	78,300.00		78,300.00
22020803	Over Head Cost	114,000.00		114,000.00
22020901	Over Head Cost	9,600.00	374.00	9,226.00
22021001	Over Head Cost	452,000.00	417,900.00	34,100.00
22021007	Over Head Cost	48,000.00	37,600.00	10,400.00
22021009	Over Head Cost	97,650.00	37,500.00	60,150.00
		3,617,400.00	1,716,324.00	1,901,076.00
		76,796,604.36	67,194,636.24	9,601,968.12

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2019	ACTUAL [illegible]	BALANCE [illegible]
21010101	Personnel Cost	79,247,106.00	68,480,933.04	10,766,172.96
		79,247,106.00	68,480,933.04	10,766,172.96
[illegible]	Over Head Cost			
[illegible]	Over Head Cost	31,000.00	1,700.00	29,300.00
[illegible]	Over Head Cost	84,000.00	22,650.00	61,350.00
[illegible]	Over Head Cost	300,500.00	285,485.00	15,015.00
[illegible]	Over Head Cost	32,000.00		32,000.00
22020502	Over Head Cost	125,000.00	262,195.00	62,805.00
[illegible]	Over Head Cost	150,000.00	179,100.00	71,900.00
[illegible]	Over Head Cost	121,500.00	94,500.00	27,000.00
[illegible]	Over Head Cost	65,000.00	62,800.00	2,200.00
22020401	Over Head Cost	270,000.00	114,600.00	155,400.00
22020402	Over Head Cost	105,000.00	27,200.00	77,800.00
22020405	Over Head Cost	75,000.00	131,250.00	-43,750.00
22020416	Over Head Cost	900,000.00	598,000.00	302,000.00
22020601	Over Head Cost	48,000.00	24,300.00	23,700.00
22021007	Over Head Cost	300,000.00		300,000.00
22020709	Over Head Cost	600,000.00	2,372.50	597,627.50
22020901	Over Head Cost	156,000.00	18,000.00	138,000.00
22021009	Over Head Cost			
	SUB-TOTAL	3,666,300.00	1,855,922.50	1,5[illegible]7.50
	GRAND TOTAL	82,913,406.00	70,336,855.54	12,576,550.46
21010101	Personnel Cost	32,002,494.49	32,972,[illegible]	[illegible]
21020101	Personnel Cost	8,001,401.85	8,235,[illegible]	[illegible]
21020102	Personnel Cost	3,224,757.00	3,291,[illegible]	[illegible]
21020103	Personnel Cost	1,607,172.00	1,647,[illegible]	[illegible]
21020104	Personnel Cost	1,607,173.56	1,647,[illegible]	[illegible]
21020107	Personnel Cost	3,024,000.00	1,378,[illegible]	[illegible]
21020108	Personnel Cost	528,540.12	[illegible]	[illegible]
21020150	Personnel Cost	1,191,406.52	[illegible]	[illegible]
210201[illegible]	Personnel Cost	5,965,499.03	[illegible]	[illegible]
210201[illegible]	Personnel Cost	3,200,249.14	3,557,[illegible]	[illegible]
	TOTAL	60,352,694.04	61,149,137.38	9,703,556.66

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020105	Over Head Cost	[illegible]	64,500.00	265,200.00
22020109	Over Head Cost	110,000.00	37,000.00	73,000.00
22020206	Over Head Cost	200,000.00	1,500.00	198,500.00
22020201	Over Head Cost			
22020205	Over Head Cost			
22020301	Over Head Cost	1,196,100.00	407,300.00	788,800.00
22020302	Over Head Cost			
22020303	Over Head Cost			
22020307	Over Head Cost	[illegible]	174,420.00	250,580.00
22020310	Over Head Cost	714,200.00	177,700.00	536,500.00
22020401	Over Head Cost	241,200.00		241,200.00
22020402	Over Head Cost	64,500.00	60,200.00	4,300.00
22020403	Over Head Cost	369,000.00	36,290.00	332,710.00
22020404	Over Head Cost			
22020405	Over Head Cost	258,000.00	43,150.00	214,850.00
[illegible]	Over Head Cost	[illegible]	690,300.00	568,700.00
[illegible]	Over Head Cost	[illegible]	12,000.00	970,000.00
[illegible]	Over Head Cost	[illegible]		500,000.00
[illegible]	Over Head Cost	[illegible]	35,500.00	[illegible]
[illegible]	Over Head Cost	[illegible]	5,540.00	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
22021002	Over Head Cost	[illegible]	92,230.00	537,770.00
22021006	Over Head Cost	45,000.00		[illegible]
22021009	Over Head Cost	1,970,000.00	6,300.00	1,963,700.00
	SUB-TOTAL	**10,431,200.00**	**1,655,489.38**	**8,075,710.62**
	GRAND TOTAL	**73,789,894.04**	**63,004,626.76**	**10,779,207.28**
[illegible]	Personnel Cost	[illegible]	25,285,087.49	[illegible]
[illegible]	Personnel Cost	[illegible]	6,322,032.55	[illegible]
21020102	Personnel Cost	2,525,420.40	2,528,809.82	[illegible]
21020103	Personnel Cost	1,264,870.80	1,264,405.02	465.78
21020104	Personnel Cost	1,264,870.80	1,264,405.02	465.78
21020105	Personnel Cost	[illegible]	[illegible]	[illegible]
[illegible]	Personnel Cost	[illegible]	[illegible]	[illegible]
[illegible]	Personnel Cost	[illegible]	[illegible]	[illegible]
[illegible]	Personnel Cost	[illegible]	[illegible]	[illegible]
21020107	Personnel Cost	[illegible]	1,548,000.00	[illegible]
	TOTAL	**47,182,508.04**	**48,370,619.50**	**71,888.54**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET [illegible]	ACTUAL [illegible]	[illegible] REMARKS
22020106	Over Head Cost	100,000.00	[illegible]	[illegible]
22020201	Over Head Cost	15,000.00	[illegible]	50,300.00
22020205	Over Head Cost	36,000.00	14,000.00	22,000.00
22020209	Over Head Cost	20,000.00	17,300.00	12,000.00
22020301	Over Head Cost	127,000.00	127,000.00	0.00
22020302	Over Head Cost	30,000.00		30,000.00
22020303	Over Head Cost	40,000.00		40,000.00
22020308	Over Head Cost			
22020304	Over Head Cost	45,000.00		45,000.00
22020305	Over Head Cost	100,000.00	61,000.00	39,000.00
22020310	Over Head Cost	390,000.00	323,300.00	66,700.00
22020315	Over Head Cost	27,000.00	25,200.00	1,800.00
22020401	Over Head Cost	134,200.00	111,000.00	23,200.00
22020402	Over Head Cost	50,000.00	50,000.00	0.00
22020404	Over Head Cost	100,000.00	25,000.00	75,000.00
22020405	Over Head Cost	100,000.00	5,000.00	95,000.00
22020709	Over Head Cost	250,000.00		50,000.00
22020801	Over Head Cost	190,000.00	189,351.00	649.00
22020803	Over Head Cost	200,000.00	81,000.00	29,000.00
22020901	Over Head Cost	7,200.00	3,490.85	[illegible]
22021001	Over Head Cost	157,800.00	132,000.00	[illegible]
22021003	Over Head Cost	20,000.00		[illegible]
22021009	Over Head Cost	170,000.00		[illegible]
22021021	Over Head Cost	207,800.00		[illegible]
	SUB-TOTAL	**3,692,000.00**	**1,565,856.85**	[illegible]
	GRAND TOTAL	**50,874,506.04**	**49,959,476.35**	[illegible]
21010101	Personnel Cost	[illegible]	[illegible]	[illegible]
21020101	Personnel Cost	4,062,138.00	3,596,152.31	[illegible]
21020102	Personnel Cost	1,650,960.00	1,435,464.24	[illegible]
21020103	Personnel Cost	825,928.00	719,239.50	[illegible]
21020104	Personnel Cost	825,929.00	719,230.50	[illegible]
[illegible]	Personnel Cost	[illegible]	[illegible]	[illegible]
[illegible]	Personnel Cost	[illegible]	[illegible]	[illegible]
21020107	Personnel Cost	[illegible]	852,000.00	413,400.00
21020115	Personnel Cost	3,154,386.00	3,029,910.21	125,175.79

[illegible] Budget Report

[illegible]	[illegible]	[illegible] 2018	ACTUAL [illegible]	BALANCE(VARIANCE)
[illegible]	Personnel Cost	[illegible]	[illegible]	[illegible]
2021[illegible]	Personnel Cost	24,600.00	-	24,600.00
[illegible]	Personnel Cost	[illegible]	[illegible]	0.00
	TOTAL	**30,999,475.90**	**27,045,222.24**	**3,954,253.66**
[illegible]	Over Head Cost	200,000.00	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	250,000.00	[illegible]
[illegible]	Over Head Cost	450,000.00	212,[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	
	[illegible]	[illegible]	[illegible]	[illegible]
22029[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost			
[illegible]	Over Head Cost			
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible],750.00
[illegible]	Over Head Cost	550,000.00	-	[illegible]
[illegible]	Over Head Cost	84,000.00	[illegible]	[illegible]
[illegible]	Over Head Cost	240,000.00	[illegible]	[illegible],100.00
[illegible]	Over Head Cost	88,000.00	71,600.00	16,400.00
2202[illegible]	Over Head Cost	342,700.00	[illegible]	13,200.00
2202[illegible]	Over Head Cost			
2202[illegible]	Over Head Cost	148,000.00	[illegible]	147,200.00
	SUB-TOTAL	**[illegible],721,600.10**	**1,994,460.97**	**1,727,139.13**
	GRAND TOTAL	**34,[illegible]**	**29,039,68[illegible].21**	**5,591,392.79**
21010[illegible]	Personnel Cost	[illegible]	[illegible]	40,961.82
21020[illegible]	Personnel Cost	[illegible]	10,27[illegible].55	850,280.45
21020[illegible]	Personnel Cost	[illegible]	4,[illegible].60	3,5[illegible],580.52
[illegible]	Personnel Cost	[illegible]	2,[illegible]	[illegible]
21020[illegible]	Personnel Cost	[illegible]	2,[illegible]	[illegible],026.88
21020[illegible]	Personnel Cost	2,[illegible]	[illegible].38	[illegible],019.46
21020[illegible]	Personnel Cost	[illegible]	[illegible].28	[illegible]
[illegible]	Personnel Cost	[illegible]	[illegible]	1,0[illegible]
21020[illegible]	Personnel Cost	[illegible]	2,[illegible].05	1,345,[illegible]
21020[illegible]	Personnel Cost	[illegible]	[illegible].95	[illegible]
	TOTAL	**93,550,480.29**	**78,605,[illegible].27**	**14,954,079.02**
2202[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
2202[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020201	Over Head Cost			
22020301	Over Head Cost	450,900.00	345,110.00	[illegible]
22020303	Over Head Cost	180,000.00	20,000.00	160,000.00
22020305	Over Head Cost	517,200.00	[illegible]	[illegible]
22020307	Over Head Cost	1,500,000.00	15,500.00	1,484,500.00
22020310	Over Head Cost	575,000.00	297,200.00	277,800.00
22020315	Over Head Cost	[illegible]	70,780.00	[illegible]
22020401	Over Head Cost	1,299,000.00	5,000.00	[illegible]
22020402	Over Head Cost	2,400,000.00	7,250.00	2,392,750.00
22020403	Over Head Cost	26,989,428.65	130,050.00	26,859,378.65
22020404	Over Head Cost			
22020405	Over Head Cost	70,500.00	48,500.00	22,000.00
22020601	Over Head Cost	2,000,000.00	325,900.00	1,674,100.00
22020709	Over Head Cost	300,000.00	10,000.00	290,000.00
22020801	Over Head Cost	221,900.00		221,900.00
22020803	Over Head Cost	264,000.00	72,000.00	[illegible]
22020901	Over Head Cost	10,800.00	[illegible]	[illegible]
22021003	Over Head Cost	[illegible]	[illegible]	[illegible]
22021009	Over Head Cost	[illegible]	[illegible]	[illegible]
	SUB-TOTAL	**[illegible]**	**1,772,724.00**	**[illegible]**
	GRAND TOTAL	**134,187,117.94**	**80,469,534.27**	**53,717,583.67**
21010103	Personnel Cost	14,915,096.06	[illegible]	[illegible]
21020101	Personnel Cost	3,736,274.40	[illegible]	[illegible]
21020102	Personnel Cost	1,164,509.16	1,048,516.13	115,993.03
21020103	Personnel Cost	747,254.64	[illegible]	[illegible]
21020104	Personnel Cost	747,254.64	521,258.07	[illegible]
21020105	Personnel Cost	[illegible]	[illegible]	[illegible]
21020106	Personnel Cost	[illegible]	[illegible]	[illegible]
21020107	Personnel Cost	1,296,000.00	900,000.00	396,000.00
	Personnel Cost	2,972,288.64	[illegible]	[illegible]
	Personnel Cost	747,254.64	[illegible]	[illegible]
	TOTAL	**28,249,742.28**	**20,095,612.18**	**8,154,130.10**
22020105	Over Head Cost	242,000.00	140,000.00	102,000.00
22020108	Over Head Cost	12,000.00	[illegible]	[illegible]
22020111	Over Head Cost	150,000.00		150,000.00
22020301	Over Head Cost	11,900.00		11,900.00

CODE	EXPENDITURE	BUDGET 2016	ACTUAL 2016	BALANCES/VARIANCES
[illegible]	Over Head Cost	27,000.00	-	27,000.00
[illegible]	Over Head Cost	525,000.00	310,000.00	215,000.00
[illegible]	Over Head Cost	250,000.00	75,000.00	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]			
	[illegible]	[illegible]4,500.00	[illegible]	[illegible]
[illegible]	[illegible]	[illegible],500.00	[illegible]	
[illegible]	[illegible]	[illegible],200.00		
[illegible]	Over Head Cost	15[illegible],000.00	[illegible],000.00	[illegible]
22020901	Over Head Cost	107,680.00	[illegible]06,000.00	[illegible]
22020401	Over Head Cost	5,000.00	892.80	[illegible]
[illegible]	Over Head Cost	[illegible],450.00	[illegible],000.00	[illegible],350.00
[illegible]	Over Head Cost	[illegible],000.00	[illegible],000.00	[illegible],000.00
[illegible]	Over Head Cost	[illegible],000.00	-	[illegible],000.00
[illegible]	Over Head Cost	182,000.00		182,000.00
[illegible]1021	Over Head Cost	371,700.00	-	371,700.00
	SUB-TOTAL	**3,696,830.00**	**1,419,892.80**	**2,276,937.20**
	GRAND TOTAL	**31,946,672.29**	**21,515,504.99**	**10,430,467.30**
[illegible]	Personnel Cost	14,307,040.60	13,859,682.65	448,157.95
[illegible]	Personnel Cost	3,676,310.88	2,594,887.44	1,081,423.44
[illegible]	Personnel Cost	1,470,524.16	1,037,951.86	[illegible],5[illegible].30
[illegible]	Personnel Cost	697,200.12	518,977.45	178,222.67
[illegible]	Personnel Cost	682,414.32	587,798.70	94,615.62
[illegible]	Personnel Cost	216,146.76	165,254.81	50,891.95
[illegible]	Personnel Cost	1,430,784.06	1,117,890.89	312,893.17
[illegible]	Personnel Cost	2,376,000.00	2,589,978.05	[illegible]6,021.95
[illegible]	Personnel Cost	1,037,775.96	780,157.87	257,618.09
[illegible]	Personnel Cost	697,201.44	509,421.29	187,780.15
[illegible]	Personnel Cost	30,000.00	35,400.00	95,000.00
		27,042,192.30	20,486,974.01	3,655,224.29
[illegible]	Over Head Cost			
[illegible]	Over Head Cost			
[illegible]	Over Head Cost			
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020415	Over Head Cost	3,500,000.00	2,671,470.00	828,530.00
22020401	Over Head Cost	1,205,678.58	100,000.00	805,678.58
22020102	Over Head Cost	372,000.00	301,500.00	70,500.00
22020404	Over Head Cost	70,000.00	25,000.00	45,000.00
22020416	Over Head Cost	150,000.00	61,000.00	89,000.00
22021105	Over Head Cost			
22020709	Over Head Cost	100,000.00	96,816.00	3,184.00
22020801	Over Head Cost	350,000.00	350,000.00	0.00
22020803	Over Head Cost	720,000.00	699,390.00	20,610.00
22020901	Over Head Cost	360,000.00	231,354.00	128,646.00
22021003	Over Head Cost	36,000.00	31,458.95	4,541.05
22021001	Over Head Cost			
22021011	Over Head Cost	472,000.00	450,030.00	21,970.00
22021012	Over Head Cost	10,151,400.00	-	3,051,400.00
22021013	Over Head Cost	2,333,600.00	-	2,333,600.00
22021037	Over Head Cost	13,605,000.00	9,779,620.50	3,825,379.50
		15,392,000.00	12,872,763.91	2,519,236.09
	SUB-TOTAL	**50,750,678.58**	**29,401,952.76**	**14,248,725.82**
	GRAND TOTAL	**77,792,876.88**	**58,888,926.77**	**17,903,950.11**
21010101	Personnel Cost	-	15,645,441.51	354,558.49
21020101	Personnel Cost	-	3,903,236.12	96,763.88
21020102	Personnel Cost	-	1,581,294.15	418,705.85
21020103	Personnel Cost	-	790,647.57	209,352.43
21020104	Personnel Cost		790,647.57	209,352.43
21020105	Personnel Cost		173,495.86	26,504.14
21020106	Personnel Cost	-	1,542,483.52	157,516.48
21020107	Personnel Cost	-	1,332,000.00	168,000.00
21020143	Personnel Cost	-	532,451.49	117,548.51
21020150	Personnel Cost	-	393,726.04	56,273.96
	TOTAL		**26,845,320.83**	**2,154,676.17**
21020122	Over Head Cost			
22020105	Over Head Cost		-	0.00
22020203	Over Head Cost	-		0.00
22020205	Over Head Cost	-		0.00
22020801	Over Head Cost		-	0.00
22020307	Over Head Cost			

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020305	Over Head Cost		-	0.00
22020306	Over Head Cost	-	-	0.00
22020315	Over Head Cost		-	0.00
22020401	Over Head Cost		-	0.00
22020403	Over Head Cost	-	-	0.00
22020401	Over Head Cost			
22020405	Over Head Cost	-	-	0.00
22020700	Over Head Cost	-	-	0.00
22021003	Over Head Cost	-	-	0.00
22020801	Over Head Cost		-	0.00
22020803	Over Head Cost			
22020801	Over Head Cost			
22021001	Over Head Cost			
22021004	Over Head Cost			0.00
			26,845,323.83	2,154,676.17
21010101	Personnel Cost	29,096,874.22	33,931,509.69	65,364.55
21020101	Personnel Cost	6,911,730.84	5,178,882.72	35,557.12
21020102	Personnel Cost	3,123,454.20	3,271,553.51	51,900.69
21020103	Personnel Cost	2,410,525.32	1,635,777.39	74,747.93
21020104	Personnel Cost	2,410,525.32	1,635,777.39	74,747.93
21020105	Personnel Cost	2,410,525.32	154,202.46	56,322.86
21020106	Personnel Cost	2,969,687.42	3,277,639.01	691,846.35
21020107	Personnel Cost	964,312.24	1,161,500.00	2,812.21
21020150	Personnel Cost	2,237,104.20	1,468,557.31	68,546.89
21020143	Personnel Cost	7,414,923.96	7,042,951.27	71,972.69
	TOTAL	60,152,672.06	62,058,550.76	1,194,121.28
22020111	Over Head Cost	480,000.00	170,900.00	9,100.00
22020105	Over Head Cost	500,000.00	81,950.00	18,050.00
22020201	Over Head Cost	400,000.00	-	100,000.00
22020203	Over Head Cost	50,000.00	17,500.00	32,500.00
22020206	Over Head Cost	120,000.00	9,000.00	111,000.00
22020301	Over Head Cost	540,000.00	311,900.00	228,100.00
22020302	Over Head Cost	375,000.00	72,900.00	2,100.00
22020303	Over Head Cost			

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020505	Over Head Cost	470,000.00	390,460.00	79,540.00
22020607	Over Head Cost	440,000.00	334,500.00	105,500.00
22020404	Over Head Cost			
22020417	Over Head Cost	550,000.00	64,500.00	485,500.00
22020601	Over Head Cost	200,000.00	83,883.94	116,116.06
22020709	Over Head Cost	300,000.00	-	300,000.00
22020803	Over Head Cost			
22020901	Over Head Cost	120,000.00	6,378.95	113,621.05
22021009	Over Head Cost	300,000.00	40,690.00	259,310.00
	SUB-TOTAL	**4,845,000.00**	**1,384,562.89**	**1,360,437.11**
	GRAND TOTAL	**64,897,672.06**	**63,443,113.67**	**2,554,558.39**
21010101	Personnel Cost	24,089,701.01	26,884,069.07	[illegible]
21020101	Personnel Cost	6,022,425.25	6,307,241.34	15,183.91
21020102	Personnel Cost	2,408,970.10	2,522,896.50	86,073.60
21020103	Personnel Cost	1,204,485.05	1,261,449.67	43,035.38
21020104	Personnel Cost	1,204,485.05	1,261,449.67	43,035.38
21020107	Personnel Cost	744,445.67	720,000.00	24,445.67
21020105	Personnel Cost	106,349.38	110,380.36	5,969.02
21020108	Personnel Cost	2,408,970.10	2,509,008.42	99,306.68
21020150	Personnel Cost	1,204,485.05	1,236,060.19	8,424.86
21020143	Personnel Cost	6,504,219.27	5,295,536.77	8,082.50
		45,898,535.94	**48,106,886.99**	**339,848.94**
22020105	Over Head Cost	336,000.00	164,000.00	172,000.00
22020108	Over Head Cost	-	-	0.00
22020114	Over Head Cost	140,000.00	179,000.00	61,000.00
22020201	Over Head Cost	180,000.00	225,000.00	55,000.00
22020205	Over Head Cost	120,000.00	-	120,000.00
22020301	Over Head Cost	461,600.00	411,000.00	50,600.00
22020304	Over Head Cost	120,000.00	5,500.00	114,500.00
22020306	Over Head Cost	512,000.00	97,000.00	415,000.00
22020317	Over Head Cost	219,000.00	158,000.00	61,000.00
22020370	Over Head Cost	165,000.00	185,468.00	20,112.00
[illegible]	Over Head Cost	110,000.00	45,000.00	65,000.00
22020115	Over Head Cost	720,000.00	40,000.00	680,000.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020605	Over Head Cost	170,400.00	151,500.00	18,900.00
22020709	Over Head Cost	350,000.00	1,399.00	348,601.00
22021001	Over Head Cost	63,000.00	109,000.00	94,000.00
22021009	Over Head Cost	560,000.00	168,500.00	191,500.00
	SUB-TOTAL	**4,027,900.00**	**2,000,387.00**	**2,027,513.00**
	GRAND TOTAL	**49,926,435.94**	**50,109,073.99**	**2,367,361.94**
21010101	Personnel Cost	23,286,055.00	22,492,416.87	795,638.13
21020101	Personnel Cost	5,397,799.92	5,099,193.83	298,606.09
21020102	Personnel Cost	2,350,202.64	2,039,676.44	10,526.20
21020103	Personnel Cost	1,079,857.80	1,019,839.43	60,018.37
21020104	Personnel Cost	1,079,857.80	1,019,839.43	60,018.37
21020105	Personnel Cost	110,213.76	128,964.08	1,229.08
21020106	Personnel Cost	2,328,805.50	2,021,680.15	307,125.05
21020107	Personnel Cost	1,296,000.00	1,422,000.00	14,000.00
21020110	Personnel Cost	181,196.40	187,639.20	13,557.20
21020124	Personnel Cost	84,000.00	64,000.00	0.00
21020150	Personnel Cost	567,165.87	1,002,187.38	4,978.49
21020143	Personnel Cost	4,612,178.27	4,476,243.35	135,934.92
	TOTAL	**42,695,332.96**	**40,993,701.06**	**1,701,631.90**
22020105	Over Head Cost	417,400.00	295,000.00	122,400.00
22020108	Over Head Cost			0.00
22020201	Over Head Cost	800,000.00	222,000.00	578,000.00
22020205	Over Head Cost	150,000.00	162,000.00	3,000.00
22020209	Over Head Cost	10,000.00		10,000.00
22020301	Over Head Cost	620,000.00	386,000.00	234,000.00
22020302	Over Head Cost	564,800.00	200,000.00	364,800.00
22020305	Over Head Cost	850,000.00	180,000.00	670,000.00
22020307	Over Head Cost	675,000.00	372,000.00	303,000.00
22020417	Over Head Cost	720,000.00	45,000.00	675,000.00
22020401	Over Head Cost	50,400.00		50,400.00
22020405	Over Head Cost	120,000.00	40,000.00	80,000.00
22020414	Over Head Cost			
22020601	Over Head Cost	120,000.00	55,000.00	65,000.00
22020803	Over Head Cost	310,000.00	90,012.00	219,988.00
22020901	Over Head Cost	78,502.72	378.00	78,124.72

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22021001	Over Head Cost	115,900.00	-	100,900.00
22021009	Over Head Cost	200,000.00	-	200,000.00
	SUB-TOTAL	**5,832,002.72**	**2,047,390.00**	**3,784,612 72**
	GRAND TOTAL	**48,527,335.68**	**43,041,091.06**	**5,486,244.62**
21010101	Personnel Cost	19,630,813.92	19,081,041.36	549,772.56
21020101	Personnel Cost	4,837,864.12	4,770,261.39	67,602.73
21020102	Personnel Cost	2,008,254.00	1,908,104.34	100,149.66
21020103	Personnel Cost	1,701,598.44	954,052.08	747,546.36
21020104	Personnel Cost	1,701,598.44	954,052.08	747,546.36
21020105	Personnel Cost	1,701,598.44	136,380.98	365,217.46
21020106	Personnel Cost	1,963,081.39	1,890,679.40	72,401.99
21020107	Personnel Cost	752,116.32	1,413,300.36	139,115.96
	Personnel Cost	1,729,246.68	973,796.76	755,119.92
	Personnel Cost	4,083,944.64	3,573,441.83	510,502.81
	TOTAL	**39,710,416.39**	**35,655,110.58**	**4,055,305.81**
22020108	Over Head Cost			
22020105	Over Head Cost	117,400.00	257,952.00	159,448.00
22020417	Over Head Cost	720,000.00	139,790.00	580,210.00
22020201	Over Head Cost	600,000.00	175,000.00	425,000.00
22020203	Over Head Cost			
22020205	Over Head Cost			
22020301	Over Head Cost	120,000.00	100,000.00	20,000.00
22020302	Over Head Cost	400,000.00	269,000.00	[illegible]
22020307	Over Head Cost	600,000.00	236,050.00	[illegible]
22020315	Over Head Cost			
22020709	Over Head Cost			
[illegible]	Over Head Cost	510,000.00	42,000.00	[illegible]
22020404	Over Head Cost	350,000.00	20,000.00	[illegible]
22020801	Over Head Cost	300,000.00	133,210.00	[illegible]
[illegible]	Over Head Cost	45,000.00	750.00	[illegible]
[illegible]	Over Head Cost	263,000.00	[illegible]	[illegible]
	SUB-TOTAL	**4,915,400.00**	**1,444,758.00**	**[illegible]**
	GRAND TOTAL	**44,625,816.39**	**37,099,868.58**	**[illegible]525,947.81**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	1,[illegible]09.01	17,126,274.12	[illegible],834.89
21020101	Personnel Cost	1,295,804.73	4,049,531.57	219,270.16
21020102	Personnel Cost	1,707,821.89	1,636,660.35	71,161.54
21020103	Personnel Cost	853,760.95	809,907.27	43,853.68
21020104	Personnel Cost	853,760.95	809,907.27	43,853.68
21020105	Personnel Cost	853,760.95	103,[illegible].88	7[illegible].07
21020106	Personnel Cost	[illegible],510.90	1,617,896.89	527,[illegible].01
21020107	Personnel Cost	[illegible]2,000.00	864,000.00	928,000.00
	Personnel Cost	3,585,199.63	3,313,022.98	272,176.65
	Personnel Cost	853,760.95	776,251.35	77,509.60
	Personnel Cost	30,600.00		30,600.00
		14,679,789.95	**31,107,089.68**	**4,292,700.27**
22020101	Over Head Cost			
22020105	Over Head Cost	520,000.00	148,500.00	371,500.00
22020203	Over Head Cost	130,000.00		130,000.00
22020205	Over Head Cost	60,000.00	110,000.00	50,000.00
22020301	Over Head Cost	626,500.00	535,000.00	91,500.00
22020303	Over Head Cost	93,000.00		93,000.00
22020307	Over Head Cost	255,200.00	80,000.00	175,200.00
22020308	Over Head Cost			
22020310	Over Head Cost	334,100.00	114,779.69	219,320.31
22020315	Over Head Cost			
220201[illegible]	Over Head Cost	330,000.00	114,600.00	215,400.00
22020113	Over Head Cost			
22020503	Over Head Cost	420,000.00	258,000.00	162,000.00
22020703	Over Head Cost	200,000.00		200,000.00
22020803	Over Head Cost	150,000.00	19,000.00	131,000.00
22020901	Over Head Cost	11,400.00	1,569.50	9,830.50
2202100[illegible]	Over Head Cost	[illegible]	[illegible],126.00	131,874.00
2202100[illegible]	Over Head Cost	[illegible]6,600.00	36,000.00	230,600.00
	SUB-TOTAL	**3,613,000.00**	**1,455,575.19**	**2,157,424.81**
	GRAND TOTAL	**18,292,789.95**	**32,562,664.87**	**6,450,125.08**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	39,050,852.52	36,952,774.27	2,098,078.25
21020101	Personnel Cost	9,449,993.04	8,427,841.01	1,022,152.03
21020102	Personnel Cost	3,779,998.92	3,371,136.55	408,862.37
21020103	Personnel Cost	2,189,991.00	1,685,569.14	504,421.86
21020104	Personnel Cost	1,886,999.64	1,685,569.14	201,430.50
21020105	Personnel Cost	499,218.12	252,417.49	246,800.63
21020106	Personnel Cost	3,887,102.27	3,357,815.59	529,286.68
21020107	Personnel Cost	4,968,000.00	2,394,000.00	2,574,000.00
21020110	Personnel Cost			
21020131	Personnel Cost			
21020143	Personnel Cost	9,817,442.22	7,334,515.35	2,482,926.87
21020150	Personnel Cost			
	TOTAL	**75,532,597.73**	**65,461,638.54**	**10,070,959.19**
22020105	Over Head Cost	699,600.00	643,500.00	56,100.00
22020108	Over Head Cost	-	-	0.00
22020201	Over Head Cost	135,000.00	41,100.00	93,900.00
22020205	Over Head Cost	142,500.00	10,000.00	132,500.00
22020206	Over Head Cost	10,000.00	18,600.00	91,400.00
22020301	Over Head Cost	372,600.00	178,250.00	194,350.00
22020302	Over Head Cost	329,982.08	86,500.00	243,482.08
22020305	Over Head Cost	234,300.00	-	34,300.00
22020307	Over Head Cost	210,150.00	42,000.00	168,150.00
22020401	Over Head Cost	164,800.00	85,000.00	79,800.00
22020405	Over Head Cost	135,000.00	8,000.00	127,000.00
22020411	Over Head Cost	-	-	0.00
22020801	Over Head Cost	121,800.00	96,000.00	25,800.00
22020803	Over Head Cost	518,600.00	360,062.00	158,538.00
22020901	Over Head Cost	78,493.00	10,338.00	68,155.00
22021001	Over Head Cost	171,000.00	295,979.00	175,021.00
22021006	Over Head Cost	331,750.00	60,000.00	271,750.00
	SUB-TOTAL	**3,655,575.98**	**1,735,329.00**	**1,920,246.98**
	GRAND TOTAL	**79,188,173.71**	**67,196,967.54**	**11,991,206.17**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	13,668,678.96	13,593,221.54	75,457.42
21020101	Personnel Cost	3,347,170.28	3,152,778.84	194,391.44
21020102	Personnel Cost	1,378,867.92	1,261,111.33	117,756.59
21020103	Personnel Cost	689,194.32	630,555.93	58,638.39
21020104	Personnel Cost	689,194.32	630,555.93	58,638.39
21020105	Personnel Cost	151,647.44	89,820.31	61,827.13
21020106	Personnel Cost	1,366,867.90	1,221,957.78	144,910.12
21020107	Personnel Cost	2,592,000.00	2,178,000.00	414,000.00
21020143	Personnel Cost			
	TOTAL	**23,983,621.14**	**22,858,001.66**	**1,125,619.48**
22020102	Over Head Cost	600,000.00	570,000.00	30,000.00
22020105	Over Head Cost	3,042,000.00	3,034,200.00	7,800.00
22020301	Over Head Cost	336,000.00	333,590.00	2,410.00
22020303	Over Head Cost			
22020305	Over Head Cost	225,000.00	107,800.00	117,200.00
22020401	Over Head Cost	800,000.00	673,200.00	126,800.00
22020402	Over Head Cost	75,000.00	-	75,000.00
22020405	Over Head Cost	50,000.00	-	50,000.00
22020406	Over Head Cost	440,000.00	260,250.00	179,750.00
22020801	Over Head Cost	504,000.00	488,810.00	15,190.00
22020803	Over Head Cost	400,000.00	152,800.00	247,200.00
22020901	Over Head Cost	420,000.00	424,096.04	903.98
22021001	Over Head Cost	150,000.00	150,000.00	4,400.00
22021003	Over Head Cost	448,000.00	443,500.00	4,500.00
	Over Head Cost	450,000.00	-	350,000.00
22020003	Over Head Cost	192,000.00	93,100.00	98,900.00
22021020	Over Head Cost	515,750,076.00	248,843,212.16	266,906,863.84
22021031	Over Head Cost	780,000,000.00	47,701,796.00	732,298,204.00
	SUB-TOTAL	**1,303,775,076.00**	**303,259,954.20**	**1,070,515,121.80**
	GRAND TOTAL	**1,327,758,697.14**	**326,117,955.86**	**1,071,640,741.28**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21010101	Personnel Cost	35,[illegible]0,055.72	5,903,151.35	29,[illegible]
21020101	Personnel Cost	9,139,221.44	1,489,175.64	7,650,045.80
21020102	Personnel Cost	8,611,370.91	595,670.04	8,015,700.87
21020103	Personnel Cost	1,833,774.96	297,835.12	1,535,939.84
21020104	Personnel Cost	1,808,388.93	297,835.12	1,510,553.81
21020105	Personnel Cost	1,005,900.04	157,339.85	848,560.19
21020106	Personnel Cost	3,593,008.57	414,000.00	3,179,008.57
21020107	Personnel Cost	11,446,000.00	1,580,652.38	9,867,[illegible]7.62
	Personnel Cost	18,600.00	2,500.00	[illegible]
	Personnel Cost	5,688,468.84	1,015,957.14	4,672,511.70
	Personnel Cost	794,553.60		794,553.60
	Personnel Cost	12,172,719.71	253,[illegible].31	11,9[illegible].40
		92,044,092.75	**12,038,492.98**	**80,005,599.77**
22020105	Over Head Cost	5,604,000.00	1,734,000.00	3,870,000.00
22020108	Over Head Cost			
22020201	Over Head Cost			
22020301	Over Head Cost	2,290,200.00	2,278,200.00	12,000.00
22020305	Over Head Cost	2,562,400.00	995,400.00	1,567,000.00
22020315	Over Head Cost	812,000.00	723,850.00	[illegible]
22020[illegible]	Over Head Cost			
22020401	Over Head Cost	1,802,000.00	1,796,500.00	5,500.00
22020405	Over Head Cost	303,000.00	258,050.00	44,950.00
22020103	Over Head Cost	112,167.50	105,300.00	[illegible]
22020709	Over Head Cost	1,050,000.00		1,050,000.00
22020801	Over Head Cost	2,764,475.00	2,150,200.00	614,275.00
22020803	Over Head Cost	1,302,000.00	615,300.00	[illegible]
22020901	Over Head Cost	45,440.00	[illegible]	41,015.48
22021001	Over Head Cost	5,014,500.00	125,000.00	[illegible]
22021003	Over Head Cost	120,000.00	100,000.00	20,000.00
22021014	Over Head Cost	674,800.00	[illegible]	[illegible]
23020336	Over Head Cost	[illegible]		[illegible]
23020337	Over Head Cost	[illegible]		[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
23020338	Over Head Cost	5,350,600.00	835,000.00	4,515,600.00
23020339	Over Head Cost	16,198,375.00	20,000.00	16,178,375.00
	SUB-TOTAL	**80,649,477.50**	**12,746,411.02**	**67,903,066.48**
	GRAND TOTAL	**172,693,570.25**	**24,784,904.00**	**147,908,666.25**
21010101	Personnel Cost			
	Personnel Cost	167,049,720.22	-	167,049,720.22
	Personnel Cost	4,820,874,502.76	-	4,820,874,502.76
	Personnel Cost	625,020,369.25	-	625,020,369.25
		5,612,944,592.23	**5,043,545,098.97**	**569,399,493.26**
22020105	Over Head Cost	14,504,000.00	10,623,112.49	3,880,887.51
22020301	Over Head Cost	4,275,400.00	4,134,820.00	140,580.00
22020303	Over Head Cost	3,930,000.00	3,560,150.00	369,850.00
22020306	Over Head Cost			
22020307	Over Head Cost	4,700,000.00	3,688,012.50	1,011,987.50
22020315	Over Head Cost	1,204,000.00	141,500.00	1,062,500.00
22020401	Over Head Cost	2,000,000.00	1,185,850.00	814,150.00
22020402	Over Head Cost	1,546,000.00	73,000.00	1,473,000.00
22020403	Over Head Cost	1,480,000.00	468,200.00	1,011,800.00
22020404	Over Head Cost	1,100,000.00	917,296.01	182,703.99
22020405	Over Head Cost	2,400,000.00	128,700.00	2,271,300.00
22020605	Over Head Cost			
22020609	Over Head Cost	400,000,000.00	-	400,000,000.00
22020708	Over Head Cost	770,000.00	592,550.00	177,450.00
22020801	Over Head Cost	3,037,600.00	1,278,600.00	1,759,000.00
22020803	Over Head Cost	2,504,000.00	1,467,484.00	1,036,516.00
22021001	Over Head Cost	2,494,500.00	2,204,300.00	290,200.00
22021003	Over Head Cost	1,160,000.00	939,000.00	221,000.00
22021014	Over Head Cost	365,000.00	155,000.00	210,000.00
22021021	Over Head Cost	1,574,000.00	56,000.00	1,518,000.00
22021037	Over Head Cost	14,889,700.00	2,043,850.00	12,845,850.00
22021041	Over Head Cost	5,353,600.00	1,023,800.00	4,329,800.00
23020342	Over Head Cost	5,000,000.00	1,665,875.00	3,334,125.00
23020343	Over Head Cost	4,730,100.00	-	4,730,100.00
23020344	Over Head Cost	716,000.00	-	716,000.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
23020345	Over Head Cost	8,640,000.00	-	8,640,000.00
23020346	Over Head Cost	5,000,000.00	-	5,000,000.00
	SUB-TOTAL	**493,373,900.00**	**36,347,100.00**	**457,026,800.00**
	GRAND TOTAL	**6,106,318,492.23**	**5,079,892,198.97**	**1,026,426,293.26**
21010101	Personnel Cost	160,259,154.66	59,758,609.98	100,500,544.68
21020101	Personnel Cost	3,317,936.52	2,079,403.43	1,238,533.09
21020102	Personnel Cost	1,327,174.63	831,761.40	495,413.23
21020103	Personnel Cost	663,587.38	415,880.87	247,706.51
21020104	Personnel Cost	663,587.38	415,880.87	247,706.51
21020105	Personnel Cost	70,716.84	33,218.04	37,498.80
21020107	Personnel Cost	648,000.00	560,171.51	87,828.49
21020110	Personnel Cost	12,320,949.60	4,040,610.80	8,180,338.80
21020124	Personnel Cost	3,270,000.00	1,936,867.30	1,333,132.70
	Personnel Cost	6,005,629.00	908,273.30	5,097,355.70
21020154	Personnel Cost			
	Personnel Cost	6,034,679,248.06	1,853,176,455.49	4,181,502,792.57
	Personnel Cost	-	-	-
		6,223,225,984.06	**1,924,257,132.99**	**4,298,968,851.07**
21020116	Over Head Cost	4,068,000.00	52,000.00	4,016,000.00
22020105	Over Head Cost	32,206,000.00	3,468,000.00	28,738,000.00
22020108	Over Head Cost			
22020203	Over Head Cost	540,000.00	58,500.00	481,500.00
22020301	Over Head Cost	6,807,400.00	5,306,100.00	1,501,300.00
22020305	Over Head Cost	16,897,700.00	1,637,355.00	[illegible]
22020401	Over Head Cost	1,800,000.00	413,500.00	[illegible]
22020402	Over Head Cost	600,000.00	[illegible]	[illegible]
22020404	Over Head Cost			
22020405	Over Head Cost	340,000.00	[illegible]	[illegible]
[illegible]	Over Head Cost	158,520,000.00		[illegible]
[illegible]	Over Head Cost	370,000.00		[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]

[illegible] CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
[illegible]	Over Head Cost	[illegible]	-	[illegible]
[illegible]	Over Head Cost	[illegible]		[illegible]
[illegible]	Over Head Cost	[illegible]	1,900,462.50	[illegible]
[illegible]	Over Head Cost	6,800,000.00	2,619,500.00	4,180,500.00
[illegible]	Over Head Cost	255,116,805.00		255,116,805.00
[illegible]	Over Head Cost	132,000,000.00	12,848,000.00	119,152,000.00
23020347	Over Head Cost	43,238,000.00	-	43,238,000.00
23020348	Over Head Cost	[illegible]	21,523,800.00	19,915,200.00
23020349	Over Head Cost	51,750,000.00	-	51,750,000.00
	SUB-TOTAL	**811,055,985.00**	**59,474,107.50**	**752,481,877.50**
	GRAND TOTAL	**7,035,181,969.06**	**1,983,731,240.49**	**5,051,450,728.57**
21010101	Personnel Cost	**226,824,426.00**	190,584,772.69	**36,239,653.31**
		226,824,426.00	**190,584,772.69**	**36,239,653.31**
22020102	Over Head Cost	1,428,000.00	1,756,000.00	72,000.00
22020105	Over Head Cost	3,501,000.00	4,021,000.00	83,000.00
22020108	Over Head Cost	1,072,000.00	1,248,300.00	123,700.00
22020201	Over Head Cost	1,200,000.00	551,700.00	618,300.00
22020203	Over Head Cost	1,800,000.00	844,400.00	455,600.00
22020205	Over Head Cost	576,000.00	498,100.00	77,900.00
22020209	Over Head Cost	72,000.00	13,840.00	58,160.00
22020301	Over Head Cost	2,655,000.00	1,975,600.00	679,400.00
22020302	Over Head Cost	1,111,500.00	205,600.00	905,900.00
22020303	Over Head Cost	963,600.00	277,150.00	686,450.00
22020304	Over Head Cost	573,000.00	72,000.00	501,000.00
22020305	Over Head Cost	3,182,500.00	2,825,520.00	356,980.00
22020306	Over Head Cost	1,024,000.00	899,500.00	124,500.00
22020307	Over Head Cost	951,600.00	509,750.00	441,850.00
22020309	Over Head Cost	880,000.00	1,657,350.00	22,650.00
22020310	Over Head Cost	2,310,000.00	489,500.00	820,500.00
22020312	Over Head Cost	447,200.00	197,800.00	249,400.00
22020315	Over Head Cost	1,497,500.00	1,011,800.00	485,700.00
22020401	Over Head Cost	1,500,000.00	755,500.00	744,500.00
22020402	Over Head Cost	1,200,000.00	287,300.00	912,700.00
22020403	Over Head Cost	1,780,000.00	1,230,800.00	549,200.00
22020404	Over Head Cost	1,200,000.00	837,240.00	62,760.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE/VARIANCE
22020408	Over Head Cost	1,430,000.00	[illegible]	1,151,700.00
22020406	Over Head Cost	240,000.00	[illegible]	94,800.00
22020411	Over Head Cost	360,000.00	265,[illegible].00	96,000.00
22020416	Over Head Cost	1,120,000.00	-	1,120,000.00
22020416	Over Head Cost	300,000.00	240,000.00	60,000.00
22020417	Over Head Cost	702,000.00		402,000.00
22020501	Over Head Cost		-	0.00
22020604	Over Head Cost	[illegible]	1,312,500.00	65,500.00
22020601	Over Head Cost	420,000.00	233,000.00	187,000.00
22020605	Over Head Cost	490,000.00	20,000.00	470,000.00
22020703	Over Head Cost	300,000.00	-	300,000.00
22020709	Over Head Cost	582,400.00	500,000.00	82,400.00
22020711	Over Head Cost	2,400,000.00	2,100,000.00	300,000.00
22020801	Over Head Cost	1,664,000.00	1,578,300.00	85,700.00
22020803	Over Head Cost	1,435,200.00	916,700.00	518,500.00
22020901	Over Head Cost	60,000.00	51,338.59	8,661.41
22021001	Over Head Cost	1,924,000.00	1,579,200.00	344,800.00
22021002	Over Head Cost	2,120,000.00	2,099,250.00	20,750.00
22021006	Over Head Cost	5,810,000.00	5,410,[illegible]	399,[illegible]
22021007	Over Head Cost	240,000.00		240,000.00
22021011	Over Head Cost	210,000.00	[illegible]	[illegible]
22021028	Over Head Cost	1,300,000.00	[illegible]	[illegible]
22021029	Over Head Cost	436,000.00	[illegible]	[illegible]
22021030	Over Head Cost	1,500,000.00	[illegible]	[illegible]
22021036	Over Head Cost	2,500,000.00	[illegible]	[illegible]
	SUB-TOTAL	**60,509,500.00**	**43,998,206.59**	**16,5[illegible]**
	GRAND TOTAL	**287,393,926.00**	**234,582,981.25**	**52,810,944.72**
21010101	personnel cost	**573,872,298.00**	**477,697,297.10**	96,175,[illegible]
		573,872,298.00	**477,697,297.10**	**96,175,[illegible]**
22020102	Over Head Cost	[illegible]	[illegible]	[illegible]
22020105	Over Head Cost			
22020201	Over Head Cost			
22020203	Over Head Cost	2,350,300.00	[illegible]	495,300.00
22020208	Over Head Cost	1,650,000.00	[illegible]	426,650.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL [illegible]	BALANCE(VARIANCE)
[illegible]	[illegible]	[illegible]	15,[illegible]	[illegible]
[illegible]	Over Head Cost	1,610,[illegible]	1,288,[illegible].00	321,7[illegible].00
[illegible]	Over Head Cost	250,[illegible]	60,[illegible]	[illegible]
[illegible]	Over Head Cost	871,000.00	550,[illegible]	[illegible]
[illegible]	Over Head Cost	58,500.00		58,500.00
22[illegible]	[illegible] Cost	701,500.00	533,000.00	168,500.00
[illegible]	[illegible]	103,650.00	17,027.00	86,623.00
[illegible]	[illegible]			
[illegible]	[illegible]	[illegible],500.00	1,486,[illegible]	[illegible]
[illegible]	Over Head Cost			
[illegible]	Over Head [illegible]			
22020[illegible]	Over Head Cost	[illegible]27,000.00	325,000.00	[illegible]2,[illegible]00.00
22020401	Over Head Cost	664,000.00	265,300.00	398,700.00
22020403	Over Head Cost	48[illegible],000.00	398,730.00	87,270.00
22020404	Over Head Cost			
[illegible]020405	Over Head Cost	[illegible]	819,700.00	1[illegible],300.00
22020[illegible]	Over Head Cost	[illegible]	4,657,[illegible].00	12,[illegible].00
220204[illegible]	Over Head Cost	[illegible]		130,000.00
[illegible]20505	Over Head Cost			
[illegible]20601	Over Head Cost	[illegible]	1,06[illegible].00	70,100.00
[illegible]	Over Head Cost	[illegible]	7,463,[illegible]	[illegible],175.00
[illegible]	Over Head Cost			
[illegible]20702	Over Head Cost	[illegible]	150,[illegible]	[illegible]00,000.00
[illegible]	Over Head Cost	1,[illegible],000.00	72[illegible]	[illegible]
[illegible]803	Over Head Cost	[illegible],459,[illegible]	5,742,[illegible]	[illegible]
[illegible]806	Over Head Cost	7,000.00		7,000.00
[illegible]	Over Head Cost	44,[illegible].00	[illegible]	[illegible]
[illegible]	Over Head Cost	1,804,[illegible]	1,52[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	1,20[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]0,000.00		[illegible]
[illegible]	Over Head Cost	[illegible]0,000.00	[illegible]	[illegible]0,000.00
[illegible]	Over Head Cost	100,[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost			0.00
[illegible]10[illegible]	Over Head Cost	117,500.00		117,500.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	[illegible]	BALANCE [illegible]
22021029	Over Head Cost	152,000.00	[illegible]	10,000.00
2202[illegible]	Over Head Cost	[illegible]150,550.00	[illegible]	131,[illegible]
22021[illegible]	Over Head Cost	6,294,000.00		[illegible]
	SUB-TOTAL	149,850,500.00	136,717,231.26	13,139,268.74
	GRAND TOTAL	723,728,796.00	614,414,52[illegible].36	109,3[illegible]1,269.64
21010101	personnel cost	[illegible]50,305.61	[illegible]	[illegible]
21010101	personnel cost	2,969,124.90	5,[illegible]	[illegible]
21020102	personnel cost	947,650.18	726,25[illegible]	221,[illegible]
21020103	personnel cost	174,825.27	304,127.16	110,[illegible]
21020104	personnel cost	473,825.27	1,407,257.50	[illegible]
21020105	personnel cost	33,218.04	1,577,348.44	55,[illegible]
21020106	personnel cost	3,791,036.66	670,00[illegible].94	3,121,0[illegible].72
21020107	personnel cost	216,000.00	216,000.00	0.00
21020110	personnel cost	583,724.40	674,419.10	9,305.30
21020124	personnel cost	1,176,000.00	1,109,500.00	66,500.00
	personnel cost	2,876,466.72	1,099,391.28	77,075.41
	personnel cost	4,971,456.00	5,542,016.00	439,440.00
		55,822,694.08	**66,463,023.11**	**5,359,670.97**
22020105	Over Head Cost	387,500.00	321,000.00	66,500.00
22020102	Over Head Cost	-	-	0.00
22020108	Over Head Cost	-	-	0.00
22020503	Over Head Cost	-	-	0.00
22020203	Over Head Cost	460,300.00	23,893.20	436,406.80
22020208	Over Head Cost	5,000,000.00	212,846.19	4,787,153.81
22020301	Over Head Cost	823,900.00	687,100.00	136,800.00
22020305	Over Head Cost	1,000,000.00	640,350.00	359,650.00
22020401	Over Head Cost	728,000.00	353,900.00	374,100.00
22020404	Over Head Cost	672,500.00	658,575.00	13,925.00
22020405	Over Head Cost	240,000.00	82,000.00	158,000.00
22020406	Over Head Cost	976,000.00	882,650.00	93,350.00
22020505	Over Head Cost	230,000.00	54,821.00	175,179.00
22020601	Over Head Cost	720,000.00	565,000.00	155,000.00
22020708	Over Head Cost	500,000.00	354,425.00	145,575.00
22020709	Over Head Cost	650,000.00	28,000.00	622,000.00
22020801	Over Head Cost	600,600.00	358,250.00	242,350.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020803	Over Head Cost	361,500.00	310,500.00	51,000.00
22021001	Over Head Cost	1,709,500.00	1,656,250.00	53,250.00
22021002	Over Head Cost	-	-	0.00
22021003	Over Head Cost	2,978,250.00	618,600.00	2,359,650.00
22021014	Over Head Cost	176,000.00	5,953.00	170,047.00
	Over Head Cost	60,000,000.00	204,000.00	[illegible]
22020702	Over Head Cost	-	-	0.00
22020315	Over Head Cost	-	-	0.00
[illegible]	Over Head Cost	-		0.00
22020605	Over Head Cost	-	-	0.00
22021026	Over Head Cost	-	-	0.00
		78,214,110.00	**8,018,113.39**	**54,195,996.61**
		134,036,804.06	**74,481,136.50**	**59,555,667.56**
21010101	personnel cost	123,623,226.00	86,624,606.18	36,998,617.82
		123,623,226.00	**86,624,606.18**	**36,998,617.82**
21020106	Over Head Cost	5,940,000.00	6,108,000.00	32,000.00
21020122	Over Head Cost	896,000.00	813,500.00	82,500.00
22020105	Over Head Cost	2,500,000.00	660,700.00	1,839,300.00
22020108	Over Head Cost			
22020113	Over Head Cost			
22020202	Over Head Cost			
22020203	Over Head Cost	330,000.00	1,500.00	328,500.00
22020206	Over Head Cost			
[illegible]	Over Head Cost	200,000.00	[illegible]	[illegible]
22020301	Over Head Cost	800,000.00	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]		204,000.00
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost			
[illegible]	Over Head Cost	250,000.00	[illegible]	[illegible]
[illegible]	[illegible]			
[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE/VARIANCE
22020402	Over Head Cost	280,000.00	272,975.00	1,507,025.00
22020406	Over Head Cost			
22020406	Over Head Cost	132,000.00	122,988.00	9,012.00
22020503	Over Head Cost			
22020506	Over Head Cost	450,000.00	-	450,000.00
22020601	Over Head Cost	1,225,000.00	1,195,000.00	30,000.00
22020605	Over Head Cost	1,200,000.00	734,700.00	465,300.00
22020705	Over Head Cost	196,000.00	-	196,000.00
22020709	Over Head Cost	910,500.00	-	910,500.00
22020801	Over Head Cost	880,000.00	365,000.00	515,000.00
22020803	Over Head Cost	330,000.00	19,500.00	310,500.00
22020901	Over Head Cost	204,000.00	28,167.01	175,832.99
22021001	Over Head Cost	720,000.00	694,500.00	25,500.00
22021003	Over Head Cost	410,000.00	270,000.00	140,000.00
22021030	Over Head Cost	2,125,000.00	300,000.00	1,825,000.00
22020305	Over Head Cost	1,100,000.00	471,500.00	1,628,500.00
22020504	Over Head Cost	2,000,000.00	1,430,600.00	569,400.00
22020403	Over Head Cost	800,000.00	130,000.00	670,000.00
22020416	Over Head Cost	1,500,000.00	760,000.00	740,000.00
22021002	Over Head Cost	300,000.00	185,000.00	115,000.00
22021029	Over Head Cost	300,000.00	200,000.00	100,000.00
21020109	Over Head Cost	5,000,000.00	-	0.00
21020114	Over Head Cost	1,500,000.00	1,360,000.00	140,000.00
22020619	Over Head Cost			
22020620	Over Head Cost			
		36,116,500.00	**16,429,680.01**	**17,686,819.99**
		159,741,726.00	**105,054,288.19**	**54,687,437.81**
21010101	personnel cost	1,167,616,393.42	804,748,785.29	362,867,608.13
	personnel cost	604,287,405.12	-	540,287,405.12
21020101	personnel cost	3,027,558.96	2,692,426.91	335,132.05
	personnel cost	201,439,608.00	200,062,454.14	1,377,153.86
21020110	personnel cost	35,708,144.04	57,011,654.30	696,499.74
21020124	personnel cost	51,720,000.00	38,192,552.35	13,527,447.65
	personnel cost	4,382,857.00	37,919,438.24	463,418.76
	personnel cost	68,189,952.00	14,914,804.00	53,275,148.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
	personnel cost	61,74[illegible]379.96	49,447,012.78	295,367.18
	personnel cost	[illegible]361.28	80,534,779.54	1,442,781.74
		2,280,091,859.78	**1,305,523,907.55**	**974,567,952.23**
22020101	Over Head Cost	5,540,000.00	4,290,000.00	1,250,000.00
[illegible]	Over Head Cost	9,455,000.00	-	9,455,000.00
22020201	Over Head Cost	[illegible]0,000.00	15,000.00	1,415,000.00
22020301	Over Head Cost	2,840,000.00	2,049,000.00	791,000.00
22020302	Over Head Cost	[illegible]000.00	149,000.00	491,000.00
22020305	Over Head Cost	[illegible]1,000.00	50,500.00	154,500.00
22020306	Over Head Cost	[illegible]25,000.00	1,512,900.00	112,100.00
22020309	Over Head Cost			
22020315	Over Head Cost	6,425,000.00	989,250.00	5,435,750.00
22020401	Over Head Cost	2,520,000.00	471,400.00	2,048,600.00
22020402	Over Head Cost	2,240,000.00	1,297,150.00	942,850.00
22020404	Over Head Cost	2,100,000.00	1,944,001.99	155,998.01
22020501	Over Head Cost			
22020502	Over Head Cost	40,000,000.00	-	40,000,000.00
22020506	Over Head Cost	50,000.00	-	50,000.00
22020602	Over Head Cost	620,000.00	-	620,000.00
22020605	Over Head Cost	11,400,000.00	6,054,388.12	5,145,611.58
22020801	Over Head Cost	5,400,000.00	[illegible]328,440.00	1,071,560.00
22020803	Over Head Cost	[illegible]0,000,000.00	11,046,670.00	18,953,330.00
22020901	Over Head Cost	180,000.00	29,147.00	150,853.00
22021001	Over Head Cost	3,017,500.00	2,677,644.50	339,855.50
22021002	Over Head Cost	7,310,000.00	6,914,457.84	395,542.16
22021003	Over Head Cost	40,000.00	-	40,000.00
22021005	Over Head Cost	157,000,000.00	32,472,488.88	124,527,511.12
22021014	Over Head Cost	90,000.00	-	90,000.00
		296,459,500.00	**79,196,438.33**	**217,263,061.67**
		2,576,551,359.78	**1,384,720,345.88**	**1,191,831,013.90**
21010101	personnel cost	[illegible]199.04	[illegible]27,785.39	115,713.65
21020103	personnel cost	130,000.00	105,000.00	25,000.00
21020114	personnel cost	5,066,148.00	6,0[illegible]2,514.00	53,904.00
21020104	personnel cost	350,195.84	253,422.10	96,773.74
21020101	personnel cost	[illegible]115,790.52	1,167,109.95	678,680.57
21020102	personnel cost	600,391.80	166,814.16	434,547.64

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
21020103	personnel cost	330,195.84	233,422.10	96,773.74
21020105	personnel cost	66,436.08	66,436.08	0.00
21020107	personnel cost	216,000.00	432,000.00	84,000.00
21020110	personnel cost	1,151,770.80	687,842.40	463,928.40
21020124	personnel cost	786,000.00	576,000.00	210,000.00
21020131	personnel cost	5,932,269.00	7,058,924.00	173,345.00
21020132	personnel cost	5,081,334.36	5,938,941.48	42,392.88
21020134	personnel cost	1,321,450.32	671,750.16	649,700.16
		57,161,781.60	**54,298,021.82**	**2,863,759.78**
22020105	Over Head Cost	3,648,000.00	2,801,500.00	846,500.00
22020301	Over Head Cost	1,610,000.00	535,500.00	1,074,500.00
22020209	Over Head Cost	40,000.00	22,500.00	117,500.00
22020301	Over Head Cost	220,000.00	214,584.86	105,415.14
22020303	Over Head Cost	260,000.00	178,300.00	181,700.00
22020305	Over Head Cost	10,000.00	5,000.00	105,000.00
22020401	Over Head Cost	300,000.00	169,000.00	131,000.00
22020405	Over Head Cost	160,000.00	89,000.00	171,000.00
22020406	Over Head Cost	375,000.00	368,000.00	207,000.00
22020610	Over Head Cost	20,781,000.00	-	20,781,000.00
22020609	Over Head Cost	1,300,000.00	1,119,000.00	181,000.00
22020801	Over Head Cost	1,131,000.00	1,062,900.00	68,100.00
22020803	Over Head Cost	936,000.00	806,940.00	129,060.00
22020901	Over Head Cost	36,000.00	52.50	35,947.50
22021001	Over Head Cost	870,000.00	726,920.00	143,080.00
220202003	Over Head Cost	240,000.00	-	240,000.00
22021021	Over Head Cost	7,850,000.00	2,364,500.00	4,785,500.00
		39,787,000.00	**10,483,697.36**	**29,303,302.64**
		96,928,781.60	**64,761,719.18**	**32,167,062.42**
21010101	personnel cost	31,506,930.84	37,812,984.56	193,946.28
21020101	personnel cost	7,807,863.16	8,995,184.95	312,698.21
21020102	personnel cost	3,123,163.20	2,997,544.58	125,618.62
21020103	personnel cost	1,561,581.60	1,498,773.04	62,808.56
21020104	personnel cost	1,561,425.60	2,148,989.90	412,435.70
21020105	personnel cost	300,023.16	834,339.01	465,684.15
21020106	personnel cost	3,150,693.08	2,859,693.55	290,999.53
21020107	personnel cost	2,160,000.00	1,671,487.53	488,512.47
		51,171,700.84	**58,818,997.12**	**2,352,703.52**

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020105	Over Head Cost	11,192,000.00	4,016,100.00	7,175,900.00
22020203	Over Head Cost	2,280,000.00	55,958.00	2,224,042.00
22020301	Over Head Cost	5,820,600.00	914,690.00	4,905,910.00
22020305	Over Head Cost	1,550,000.00	361,340.00	1,188,660.00
22020315	Over Head Cost	2,230,000.00	855,500.00	1,374,500.00
22020401	Over Head Cost	4,800,000.00	124,000.00	4,676,000.00
22020404	Over Head Cost	4,084,000.00	580,000.00	3,504,000.00
22020405	Over Head Cost	2,720,000.00	68,000.00	2,652,000.00
22020507	Over Head Cost	30,170,800.00	2,451,000.00	17,719,800.00
22020801	Over Head Cost	10,596,600.00	2,757,507.50	7,839,092.50
22020803	Over Head Cost	4,614,000.00	919,007.50	3,694,992.50
22021001	Over Head Cost	6,342,792.66	1,270,000.00	5,072,792.66
22021026	Over Head Cost	13,829,200.00	4,287,000.00	9,542,200.00
22021027	Over Head Cost	20,000,000.00	17,172,000.00	2,828,000.00
22040120	Over Head Cost	401,329,514.16	368,492,034.50	32,837,479.66
		521,559,506.82	**404,324,137.50**	**107,235,369.32**
		572,731,207.46	**463,143,134.62**	**109,588,072.84**
21010101	personnel cost	21,876,269.76	27,228,863.26	347,406.50
21020104	personnel cost	374,360.40	-	374,360.40
21020105	personnel cost	374,360.40	-	374,360.40
21020106	personnel cost	2,187,626.98		187,626.98
21020107	personnel cost	935,901.00		935,901.00
		25,748,518.54	**27,228,863.26**	**2,219,655.28**
22020105	Over Head Cost	1,835,904.00	506,000.00	1,329,904.00
22020114	Over Head Cost	-	-	0.00
22020201	Over Head Cost	1,147,440.00	17,200.00	1,130,240.00
22020202	Over Head Cost	-		0.00
22020203	Over Head Cost	114,744.00		114,744.00
22020206	Over Head Cost	-	-	0.00
22020209	Over Head Cost	-		0.00
22020301	Over Head Cost	694,201.00	337,100.00	357,101.00
22020305	Over Head Cost	365,268.00	262,000.00	103,268.00
22020314	Over Head Cost	-	-	0.00
22020401	Over Head Cost	917,952.00	-	917,952.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	[illegible](VARIANCE)
22020402	Over Head Cost	439,882.00	8,100.00	[illegible]
22020406	Over Head Cost	181,678.00	230,000.00	[illegible]
22020504	Over Head Cost	953,331.00	191,050.00	[illegible]
22020801	Over Head Cost	2,371,376.00	20,000.00	351,376.00
22020803	Over Head Cost	2,486,120.00		486,120.00
22020901	Over Head Cost	12,679.00	366.00	12,313.00
22021001	Over Head Cost	892,613.00	768,600.00	124,013.00
	Over Head Cost	33,348,431.00	33,123,359.88	225,071.12
		46,761,599.00	**35,463,775.88**	**0,597,813.12**
		71,310,167.54	**62,892,639.14**	**3,817,468.40**
21010101	personnel cost	124,271,785.56	112,282,954.47	88,831.09
21020101	personnel cost	3,506,208.60	2,735,645.30	830,563.30
21020102	personnel cost	1,063,000.08	751,450.21	578,613.87
21020103	personnel cost	691,011.96	392,227.74	298,784.22
21020104	personnel cost	710,270.86	228,161.55	474,918.72
21020105	personnel cost	48,756.92	[illegible]	355,130.89
21020107	personnel cost	44,353,825.56	38,901,018.[illegible]	152,806.71
21020106	personnel cost	19,127,178.50	24,787,734.50	220,441.00
		184,185,115.72	**211,666,129.42**	**[illegible],414,992.30**
22020105	Over Head Cost	6,390,000.00	6,382,900.00	[illegible]
22020301	Over Head Cost	600,000.00	598,900.00	[illegible]
22020305	Over Head Cost	30,500,000.00	6,747,000.00	[illegible]
22020314	Over Head Cost	22,740,000.00	18,707,305.00	[illegible]
22020315	Over Head Cost	600,000.00	171,800.00	[illegible]
22020401	Over Head Cost	3,600,000.00	2,045,000.00	[illegible]
22020402	Over Head Cost	3,600,000.00	820,820.00	[illegible]
22020404	Over Head Cost			
22020405	Over Head Cost			
22020406	Over Head Cost	288,000.00	273,150.00	14,850.00
22020504	Over Head Cost	-	-	0.00
22020505	Over Head Cost	10,000,000.00	2,585,800.00	7,414,200.00
22020703	Over Head Cost	318,600,000.00	97,843,750.00	185,756,250.00
22020801	Over Head Cost	3,600,000.00	1,996,300.00	1,603,700.00
22020803	Over Head Cost			
22020901	Over Head Cost	60,000.00	47,667.50	12,332.50

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
[illegible]	Over Head Cost	[illegible]	[illegible]	1,792,700.00
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	7,200,000.00	[illegible]	7,065,000.00
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]		[illegible]
[illegible]		[illegible]	[illegible]	[illegible]
[illegible]		[illegible]	[illegible]	[illegible]
		[illegible]	[illegible]	
		[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	
[illegible]	Over Head Cost	[illegible]	[illegible]	
[illegible]	Over Head Cost	[illegible]	[illegible]	
		[illegible]	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	11,525.00
[illegible]	Over Head Cost	[illegible]		9,000,000.00
[illegible]	Over Head Cost	11,040,000.00	[illegible]	[illegible]
[illegible]	Over Head Cost	[illegible]	[illegible]	1,190,725.00
[illegible]	Over Head Cost	12,098,000.00	[illegible]	[illegible]
[illegible]	Over Head Cost	1,753,750.00		1,753,750.00
[illegible]	Over Head Cost	3,527,422.00	[illegible]	[illegible]
22020201	Over Head Cost	12,000,000.00	11,994,137.00	5,863.00
22020202	Over Head Cost	220,488.00	210,200.00	10,288.00
22020203	Over Head Cost	8,300,000.00	8,295,700.00	4,300.00
22020205	Over Head Cost	2,609,600.00	2,609,060.00	540.00
22020209	Over Head Cost	124,000.00	85,600.00	38,400.00
22020301	Over Head Cost	4,537,160.00	[illegible]	344.00
22020302	Over Head Cost	690,000.00	648,000.00	42,000.00
22020304	Over Head Cost	594,000.00	592,400.00	1,600.00
22020305	Over Head Cost	2,630,000.00	2,583,850.00	46,150.00

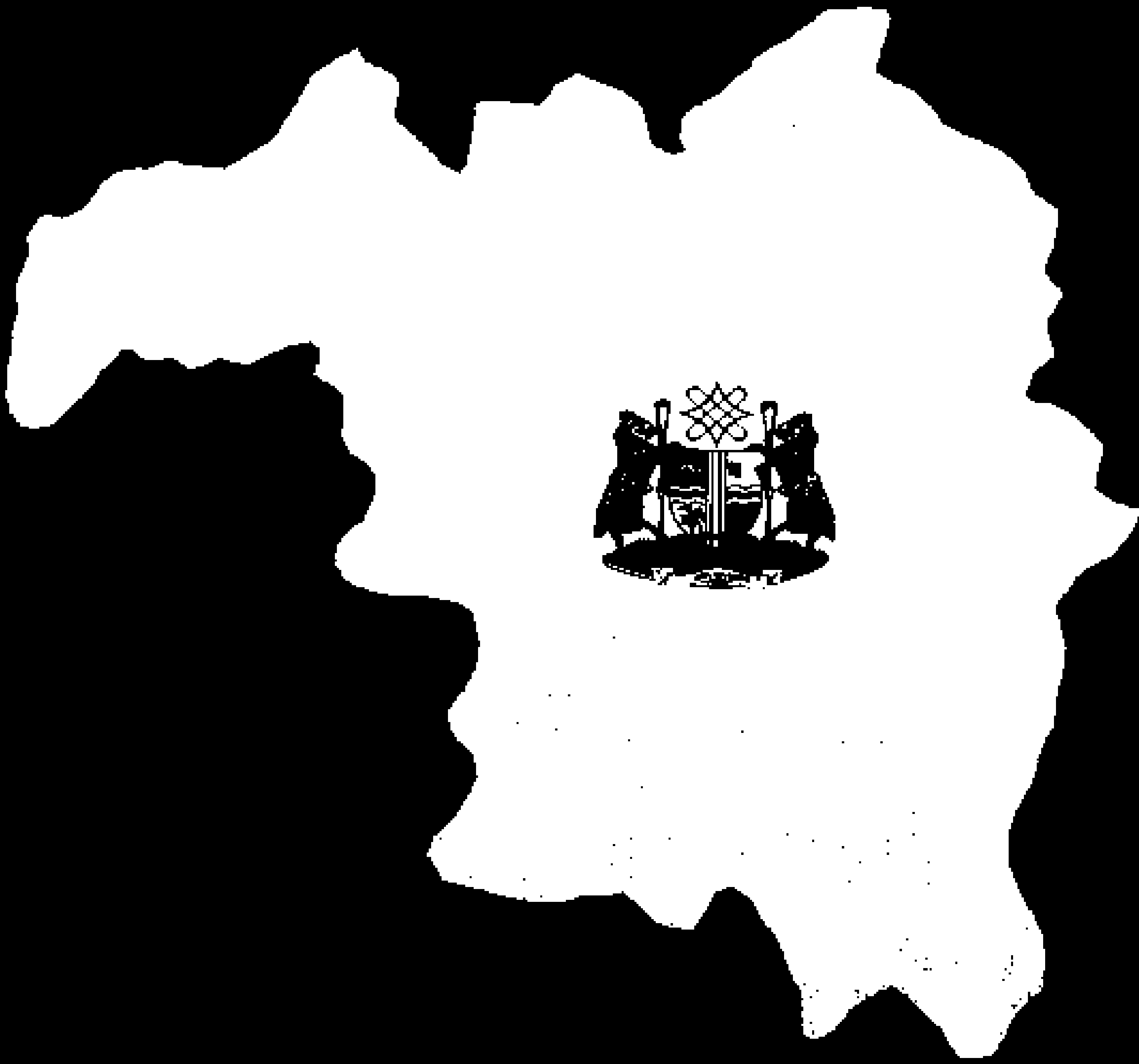
ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020314	Over Head Cost	19,734,056.00	19,734,056.00	0.00
22020401	Over Head Cost	2,415,744.00	2,366,235.00	49,509.00
22020402	Over Head Cost	3,500,000.00	3,492,619.00	7,381.00
22020403	Over Head Cost	2,600,000.00	2,546,300.00	53,700.00
22020405	Over Head Cost	6,342,000.00	6,339,150.00	2,850.00
22020406	Over Head Cost	2,988,125.00	2,958,000.00	30,125.00
22020416	Over Head Cost	2,220,000.00	2,218,040.00	1,960.00
22020601	Over Head Cost	1,009,747.00	1,009,000.00	747.00
22020605	Over Head Cost	1,200,000.00	1,198,250.00	1,750.00
22020607	Over Head Cost	50,500,000.00	50,490,000.00	10,000.00
22020702	Over Head Cost	1,000,000.00	999,800.00	200.00
22020801	Over Head Cost	3,576,188.00	3,365,035.00	211,153.00
22020803	Over Head Cost	14,677,141.00	14,562,290.00	114,851.00
22020901	Over Head Cost	24,383.00	7,077.00	17,306.00
22021001	Over Head Cost	2,531,500.00	2,530,680.00	820.00
22021003	Over Head Cost	4,000,000.00	3,997,900.00	2,100.00
22021008	Over Head Cost	4,302,900.00	4,301,400.00	1,500.00
22021019	Over Head Cost	-	-	0.00
22021022	Over Head Cost	3,346,700.00	3,326,800.00	19,900.00
22021026	Over Head Cost	5,000,000.00	4,997,450.00	2,550.00
		206,836,788.00	**165,789,854.00**	**41,046,934.00**
		942,541,021.68	**763,210,103.84**	**179,330,917.84**
21010101	personnel cost	**704,304,115.09**	**557,549,159.48**	**146,754,955.61**
		704,304,115.09	**557,549,159.48**	**146,754,955.61**
22020105	Over Head Cost	5,912,400.00	5,606,200.00	306,200.00
22020106	Over Head Cost	17,362,740.00	17,285,820.00	76,920.00
22020108	Over Head Cost	6,354,720.00	5,385,000.00	969,720.00
22020112	Over Head Cost	10,119,680.00	9,078,800.00	1,040,880.00
22020114	Over Head Cost	3,231,968.00	2,400,756.40	831,211.60
22020201	Over Head Cost	6,769,896.00	5,805,166.62	964,729.38
22020203	Over Head Cost	2,379,704.00	2,072,335.10	307,368.90
22020205	Over Head Cost	956,200.00	709,433.90	246,766.10
22020301	Over Head Cost	4,812,524.00	4,321,114.45	491,409.55
22020305	Over Head Cost	1,986,506.00	909,900.00	1,076,606.00
22020314	Over Head Cost	16,082,669.00	15,591,605.63	491,063.37
22020404	Over Head Cost	3,042,628.00	3,030,926.34	11,701.66

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020405	Over Head Cost	1,338,680.00	631,350.00	707,330.00
22020406	Over Head Cost	1,738,850.00	1,733,681.25	5,168.75
22020601	Over Head Cost	2,561,277.00	1,894,194.46	667,082.54
22020603	Over Head Cost	-	-	0.00
22020607	Over Head Cost	14,821,100.00	13,222,000.00	1,599,100.00
22020801	Over Head Cost	3,610,056.00	2,718,630.16	891,425.84
22020803	Over Head Cost	4,130,784.00	1,198,900.00	2,931,884.00
22020901	Over Head Cost	5,201.00	327,686.00	177,515.00
22021001	Over Head Cost	2,356,425.00	1,268,600.00	1,087,825.00
22021007	Over Head Cost	3,786,552.00	2,824,404.06	962,147.94
	Over Head Cost	1,500,000.00	-	1,000,000.00
	Over Head Cost	1,500,000.00	1,015,750.00	484,250.00
	Over Head Cost	2,393,962.65	2,256,083.26	137,879.39
		118,754,522.65	**101,288,337.63**	**17,466,185.02**
		823,058,637.74	**658,837,497.11**	**164,221,140.63**
21010101	personnel cost	584,269,853.36	572,372,491.96	11,897,361.40
21020102	personnel cost	935,901.00	77,991.75	857,909.25
21020103	personnel cost	374,360.40	25,997.25	348,363.15
21020104	personnel cost	374,360.70	374,360.40	0.30
21020105	personnel cost	1,996,588.80	374,360.40	1,622,228.40
21020107	personnel cost	4,802,617.80	7,888,480.60	914,137.20
	personnel cost	53,630,024.39	-	49,630,024.39
	personnel cost	187,180.20	187,180.20	0.00
	personnel cost	105,523.20	77,644.80	27,878.40
		646,676,409.85	**581,378,507.36**	**65,297,902.49**
22020105	Over Head Cost	3,346,700.00	3,764,900.00	81,800.00
22020106	Over Head Cost	7,362,740.00	7,448,678.00	14,062.00
22020108	Over Head Cost	3,346,700.00	3,313,700.00	33,000.00
22020112	Over Head Cost	6,119,680.00	4,586,665.00	1,533,015.00
22020114	Over Head Cost	3,717,500.00	2,249,200.00	1,468,300.00
22020201	Over Head Cost	2,400,000.00	327,240.00	2,072,760.00
22020203	Over Head Cost	160,000.00	100,500.00	59,500.00
22020205	Over Head Cost	1,200,000.00	350,000.00	850,000.00
22020301	Over Head Cost	7,171,500.00	5,777,135.00	1,394,365.00
22020302	Over Head Cost	2,500,000.00	700,000.00	1,800,000.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	[illegible] 2018	BALANCE(VARIANCE)
22020305	Over Head Cost	1,910,000.00	423,085.00	1,486,915.00
22020401	Over Head Cost	3,648,859.00	1,014,200.00	2,634,659.00
22020402	Over Head Cost	4,828,810.00	1,115,650.00	3,713,160.00
22020405	Over Head Cost	4,589,760.00	2,177,950.00	2,411,810.00
22020406	Over Head Cost	6,316,485.00	6,267,862.00	48,626.00
22020601	Over Head Cost	9,925,356.00	7,011,000.00	2,914,356.00
22020602	Over Head Cost	1,434,300.00	952,000.00	482,300.00
22020702	Over Head Cost	956,200.00	514,000.00	442,200.00
22020801	Over Head Cost	3,055,152.00	2,876,000.00	2,279,152.00
22020803	Over Head Cost	3,125,627.00	3,105,849.00	19,778.00
22020901	Over Head Cost	3,959.00	2,965.00	994.00
22021001	Over Head Cost	1,678,513.00	1,240,000.00	138,513.00
22021005	Over Head Cost	1,912,400.00	708,000.00	1,204,400.00
22021007	Over Head Cost	1,912,400.00	1,940,000.00	72,400.00
22021019	Over Head Cost	17,211,600.00	8,000,000.00	9,211,600.00
22021026	Over Head Cost	2,141,888.00	1,228,150.00	913,738.00
22021029	Over Head Cost	478,100.00	-	478,100.00
22020135	Over Head Cost	26,926,263.00	19,400,500.00	7,525,763.00
22020401	Over Head Cost			
		132,580,496.00	**86,995,229.00**	**45,695,266.00**
		779,256,904.85	**668,373,736.36**	**110,883,168.49**
21010101	personnel cost	**672,094,381.40**	**585,680,780.35**	**86,413,601.05**
		672,094,381.40	**585,680,780.35**	**86,413,601.05**
22010109	Over Head Cost	8,323,350.00	18,000.00	8,305,350.00
22020101	Over Head Cost	1,880,000.00	1,873,600.00	6,400.00
22020105	Over Head Cost	20,630,000.00	3,444,600.00	17,185,400.00
22020106	Over Head Cost	139,593,600.00	110,511,262.00	29,082,338.00
22020110	Over Head Cost	126,029,800.00	121,650,432.00	978,368.00
22020112	Over Head Cost	117,465,600.00	-	16,465,600.00
22020114	Over Head Cost	10,640,000.00	2,200,000.00	8,440,000.00
22020201	Over Head Cost	6,000,000.00	2,500,000.00	3,500,000.00
22020203	Over Head Cost	1,000,000.00	911,700.00	88,300.00
22020205	Over Head Cost	3,000,000.00	2,500,000.00	200,000.00
22020301	Over Head Cost	27,046,800.00	16,440,000.00	1,606,800.00
22020303	Over Head Cost	3,341,520.00	10,207,800.00	133,720.00
22021022	Over Head Cost	9,126,400.00	5,270,400.00	3,856,000.00

ECONOMIC CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIANCE)
22020305	Over Head Cost	491,900.00	1,978,500.00	513,400.00
22020311	Over Head Cost	3,958,984.00	3,003,300.00	955,684.00
22020401	Over Head Cost	3,000,000.00	912,000.00	88,000.00
22020402	Over Head Cost	3,521,550.00	2,991,890.00	529,660.00
22020403	Over Head Cost	900,000.00	2,099,750.00	700,250.00
22020404	Over Head Cost	7,373,000.00	3,414,900.00	3,958,100.00
22020405	Over Head Cost	1,000,008.00	1,094,150.00	5,858.00
22020416	Over Head Cost	7,980,000.00	4,726,100.00	3,253,900.00
22020601	Over Head Cost	3,600,000.00	4,411,300.00	188,700.00
22020605	Over Head Cost	20,000,000.00	1,000,000.00	3,000,000.00
22020607	Over Head Cost	3,600,000.00	889,300.00	2,710,700.00
22020608	Over Head Cost	4,000,000.00	4,399,600.00	3,600,400.00
22020703	Over Head Cost	9,936,850.00	4,525,000.00	5,411,850.00
22020801	Over Head Cost	14,300,000.00	11,690,000.00	2,610,000.00
22020803	Over Head Cost	96,000.00	3,690,464.00	405,536.00
22020901	Over Head Cost	64,059,922.00	1,497.00	7,058,425.00
22020902	Over Head Cost	3,000,000.00	764,000.00	2,236,000.00
22021002	Over Head Cost	2,924,600.00	3,919,900.00	4,700.00
22021004	Over Head Cost	220,000.00	760,000.00	460,000.00
22021006	Over Head Cost	254,619,994.00	233,596,400.00	21,023,594.00
22021007	Over Head Cost	39,114,495.00	1,720,000.00	17,394,495.00
22021008	Over Head Cost	1,300,000.00	725,000.00	575,000.00
22021014	Over Head Cost	11,200,000.00	6,347,000.00	4,853,000.00
22021024	Over Head Cost	1,376,167,400.00	849,842,000.00	100,325,400.00
22021024	Over Head Cost	218,390,000.00	766,640,600.00	249,400.00
22021026	Over Head Cost	50,000,000.00	51,023,627.20	476,372.80
22021003	Over Head Cost	3,000,000.00	49,105,000.00	895,000.00
22021027		**2,631,830,773.00**	**2,352,799,072.20**	**278,031,700.80**
		3,303,925,154.40	**2,938,479,852.55**	**359,445,301.85**
21010101	personnel cost	19,512,348.36	22,969,559.18	42,789.17
21020101	personnel cost	-	2,890,956.69	9,313.31
21020102	personnel cost	1,561,110.00	1,395,024.46	66,085.54
21020103	personnel cost	781,012.56	697,512.76	83,499.80
21020104	personnel cost	781,012.56	1,449,476.39	31,536.17
21020104	personnel cost			
21020111	personnel cost	70,432.32	826,351.17	44,081.15

ECONOMI C CODES	RECURRENT EXPENDITURE	ORIGINAL BUDGET 2018	ACTUAL 2018	BALANCE(VARIAN CE)
21020105	personnel cost	864,000.00	2,689,908.98	74,091.02
21020107	personnel cost	5,463,870.48	4,882,586.33	81,284.15
		273,594.00	-	73,594.00
		1,561,105.44	1,459,147.74	4,601,957.70
21020106		90,000.00	90,000.00	0.00
		30,958,485.72	**39,350,523.70**	**5,106,232.01**
22020105	Over Head Cost	3,720,000.00	3,190,000.00	30,000.00
22020108	Over Head Cost	1,800,000.00	-	0.00
22020114	Over Head Cost	2,000,000.00	1,700,000.00	0.00
22020201	Over Head Cost	155,000.00	44,200.00	10,800.00
22020301	Over Head Cost	627,800.00	599,900.00	27,900.00
22020305	Over Head Cost	339,000.00	250,500.00	8,500.00
22020315	Over Head Cost			
22020314	Over Head Cost	6,140,000.00	5,795,000.00	5,000.00
22020416	Over Head Cost	91,500.00	31,900.00	9,600.00
22020501	Over Head Cost	350,000.00	-	0.00
22020711	Over Head Cost	1,800,000.00	-	0.00
22020801	Over Head Cost	478,600.00	326,500.00	2,100.00
22020901	Over Head Cost	60,000.00	23,719.96	36,280.04
22021001	Over Head Cost	281,600.00	280,000.00	1,600.00
22021003	Over Head Cost	400,000.00	135,000.00	35,000.00
22021007	Over Head Cost	4,915,600.00	3,040,000.00	75,600.00
22021014	Over Head Cost	66,050.00	-	66,050.00
		23,225,150.00	**15,416,719.96**	**308,430.04**
		54,183,905.72	**54,767,243.66**	**5,416,662.05**



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