

**KARU LOCAL GOVERNMENT COUNCIL,
NASARAWA STATE**

**FINANCIAL STATEMENTS
AS AT 31ST DECEMBER, 2019**



PRICE WATER & CO.
[CERTIFIED NATIONAL ACCOUNTANTS]

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KARU LOCAL GOVERNMENT COUNCIL, NASARAWA STATE
 ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

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KARU LOCAL GOVERNMENT COUNCIL, NASARAWA STATE
 ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

CORPORATE INFORMATION

MANAGEMENT COMMITTEE

Hon. Akala S. Gajere	-	Executive Chairman
Comfort Makama A.	-	DPM
Abdullahi Babankig	-	DFS
Ibrahim Wali	-	DWKS
Aliyu Ibrahim	-	DSS
Haruna Manga	-	DPHC
Ali O. Ejoh	-	DANR
Abubakar M.	-	DPRS
Ephraim S. Hyakoni	-	Revenue Officer
Abas Isah	-	Auditor
Ibrahim Umar Gurku	-	Accountant
Ibrahim Gambo K.	-	Staff Officer

BANKERS
 Access Bank PLC
 Union Bank PLC

AUDITORS
 PRICEWATER & CO
CERTIFIED NATIONAL ACCOUNTANTS



GOVERNMENT OF NASARAWA STATE

OFFICE OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

Ref No: _____

Local Government Audit
Headquarters, P.M.B. 052
Lafia-Nasarawa State

All correspondence should be addressed to
the Auditor-General for Local Governments

Date: 19th June, 2020

EXPRESSION OF COMPLETENESS ON THE FAAC FUNDS DISTRIBUTIONS BY NASARAWA STATE TO THE STATUTORY LOCAL GOVERNMENT AREAS IN YEAR 2019

YEAR 2019 SUMMARY OF FAAC FUNDS DISTRIBUTIONS BY NASARAWA STATE TO LOCAL GOVERNMENT AREAS					
S/N	LOCAL GOVT	FAAC	GROSS SLADJAAC	STATE'S JOINT PROJECTS DEDUCTIONS @ SOURCE	NET SLADJAAC
1	AKWANGA	1,860,997,082.68	1,816,910,131.06	740,345,623.06	1,076,564,508.00
2	AWE	2,050,684,959.16	2,008,515,977.74	770,482,875.74	1,238,033,102.00
3	DOMA	2,114,134,889.44	2,072,069,789.31	743,615,789.31	1,328,454,000.00
4	KARU	2,481,217,894.58	2,437,000,437.79	922,311,576.79	1,514,688,861.00
5	KEANA	1,790,363,425.76	1,749,271,001.00	631,387,794.00	1,117,883,207.00
6	KEFFI	1,714,959,928.31	1,674,626,002.19	571,705,733.19	1,102,920,269.00
7	KOKONA	1,924,753,620.94	1,883,352,908.42	786,624,400.42	1,096,728,508.00
8	LAFIA	2,996,896,607.15	2,952,693,692.40	753,988,209.40	2,198,705,483.00
9	NASARAWA	2,697,243,818.20	2,652,294,512.00	965,689,635.00	1,686,604,877.00
10	NAS/EGGON	2,129,403,529.62	2,087,421,856.27	293,420,668.27	1,794,001,188.00
11	OBI	2,054,909,884.16	2,013,416,006.43	232,225,115.43	1,781,190,891.00
12	TOTO	2,133,137,293.27	2,081,153,180.32	747,532,403.32	1,333,620,777.00
13	WAMBA	1,745,649,377.38	1,703,069,057.44	1,515,299,764.44	187,769,293.00
		27,694,352,310.64	27,131,794,552.37	9,674,629,588.37	

NOTE:

I certify the above table to be the complete summary of the various FAAC Funds transferred to the named Local Government Areas of Nasarawa State in the year 2019, whereby, the Net SLADJAAC amounts have been captured in their Audited Financial Statements for the year.

IDRIS APA DANLADI, FCNA

Auditor General for Local Governments
Nasarawa State.



**REPORT OF THE AUDITORS TO THE MEMBERS OF
KARU LOCAL GOVERNMENT COUNCIL, NASARAWA STATE**

We have audited the Financial Statements and related Schedules set out on pages 3 to 13 which have been prepared based on the Standard Accounting Principle and Practice, and in accordance with Financial Memoranda.

RESPECTIVE RESPONSIBILITIES OF COUNCIL AND THE AUDITORS
The Local Government Management is responsible for the preparation of the Financial Statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

BASIS OF OPINION

We conducted our audit in accordance with generally accepted auditing standards. An audit includes the examination; on a test basis of evidence relevant to the amounts and disclosures in the Financial Statements. It also includes an assessment of the significant estimates and judgments made by the Council in the preparation of the Financial Statements, and of whether the Financial Memoranda and other regulations have been appropriately applied.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Financial Statements are free of material mis-statement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the Financial Statements, and assessed whether the Local Government books of account had been properly kept.

OPINION

In our opinion, the Financial Statements give a fair view of the state of affairs of the Council as at 31st December, 2019 and the books have been properly prepared in accordance with the provisions of the Financial Memoranda and other relevant Financial Regulations.

PRICEWATER & CO
CERTIFIED NATIONAL ACCOUNTANTS



TRIAL BALANCE FOR THE YEAR ENDED 31ST DECEMBER, 2019

310201	Cash	850,750	N
310201	Bank	5,795,586	N
310301	Overdraft		
310901	Investment		
120201	Tax		
120203	License-General	25,177,318	
120204	Fees-General	37,760,448	
120208	Rent on Government Buildings	18,000,000	
120209	Rent on Land & Others General		
1301	Aid and Grants		
11010101	Statutory Allocation	1,556,533,384	
011100100100	Office of the Chairman	55,133,525	
011101300100	Office of the Secretary		
011200100100	Legislative Arm	5,705,000	
012500100100	Personnel Administration	105,643,800	
022000100100	Finance And Supply	421,163,160	
051300200100	Social Services & Education	77,230,728	
052100100100	Primary Health Care	56,209,879	
021500100100	Agriculture and Natural Resources	81,934,316	
023400100100	Works & Housing	76,716,665	
023800100100	Budget and Planning		
022000100100	Social Contributions/Deductions	645,734,651	
022000100200	Capital Expenditure	143,193,666	
210101	Salaries & Wages		
	Inventory		
310602	Receivables	210,000	
410101	Deposits		
470201	Reserve B/f		
		32,982,078	
		5,068,498	
		1,675,521,726	
		1,675,521,726	

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

Previous Year	2018	REVENUE	NOTE	Actual Expenditure 2019	Budgeted Estimated	Variance
-	-	Govt. Share of FAAC(SRA)	7	1,514,688,861	1,905,144,570	390,455,709
-	-	Govt. Share of VAT	7	41,844,519	302,226,600	260,382,081
-	-	Tax Revenue	7	62,937,766	6,167,050	56,770,716
-	-	Non-Tax Revenue	7	18,000,000	46,847,020	28,847,020
-	-	Debt Forgiveness	7	-	295,000,000	295,000,000
-	-	(Paris Club Refund)	7	-	295,000,000	295,000,000
-	-	EXPENDITURE		1,637,471,146	2,555,385,240	917,914,094
-	-	Salaries and Wages	8	614,301,466	559,617,250	54,684,216
-	-	Overhead Cost	8	195,980,837	40,700,000	(155,280,837)
-	-	Other Expenses: Capital	9	143,193,616	382,200,000	239,006,384
-	-	Contribution to Other Bodies	10	645,734,651	186,024,450	(459,710,201)
-	-	Surplus/(Deficit) for the year		38,260,576	1,386,843,540	(430,668,870)
		Represented by:				
		Cash as at 1st January 2019		5,068,498		
		Investment		-		
		Receivables		210,000		
		Deposit	11	32,982,078		
				38,260,576		

KARU LOCAL GOVERNMENT COUNCIL, NASARAWA STATE.
STATEMENT OF FINANCIAL POSITION
ENDED 31ST DECEMBER, 2019

ASSETS	NOTE	2019	2018
CURRENT ASSETS		N	N
Cash & Cash Equivalents	1	5,795,586	-
Receivables	2	210,000	-
Inventories	3	-	-
Prepayment		-	-
Total Current Assets		<u>6,005,586</u>	<u>-</u>
NON-CURRENT ASSETS			
Loan Grant(Term Loans)		-	-
Investment	4	-	-
Property, Plant & Equip.	5	914,794,000	-
Investment Property	6	959,751,436	-
Tangible Assets		-	-
Total Non-Current Assets		<u>1,874,545,436</u>	<u>-</u>
TOTAL ASSETS		<u>1,880,551,022</u>	<u>-</u>
LIABILITIES			
Current Liabilities			
Deposit		32,982,078	-
Short term Loan and Debts		-	-
Unremitted Deductions		-	-
Total Current Liabilities		<u>32,982,078</u>	<u>-</u>
TOTAL NET ASSET		<u>1,847,568,944</u>	<u>-</u>

KARU LOCAL GOVERNMENT COUNCIL, NASARAWA STATE.
STATEMENT OF CASHFLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2019

DESCRIPTION	NOTE	2019	2018
A:			
Cashflow from Operating Activities:			
Inflows:			
Gov. Share of FAAC(Allocation)	7	1,514,688,861	-
Govt Share of VAT	7	41,844,519	-
TAX Revenue	7	62,937,766	-
Non-TAX Revenue	7	18,000,000	-
Debt forgiveness(Paris Club refund)		-	-
B:			
Outflows:			
Salaries & Wages	8	614,301,466	-
Overhead Cost	8	195,980,837	-
Capital Expenditure(Others)	9	143,193,616	-
Contribution to other bodies	10	645,734,651	-
Subsidys		-	-
C:			
Total outflow from Operating activities(B) Net cash inflow/cash outflow from operating activities: C=(A-B)		1,599,210,570	-
		<u>38,260,576</u>	<u>-</u>

NOTE 1
BANK BALANCE AS AT 31ST DECEMBER 2019

S/No	BANK	ACCOUNT NUMBER	AMOUNT(N)
1	Access	1014930932	228,954.88
2	Union Bank	1017376917	5,566,631.01
3			
4			
5			
6			
Total			<u>5,795,585.89</u>

NOTE 2
RECEIVABLES

S/No.	NAME	Amount
1	Salary Advance	210,000
	Others	-
		<u>210,000</u>

NOTE 3
INVENTORY (STOCK) as at 31/12/2018

AMOUNT(N)

N

S/No
1
2
3
4
5

NOTE 5

TOTAL INVESTMENT
PROPERTY

Lock-Up Shops

959,751,436

NOTE 6

TOTAL PROPERTY
PLANT & EQUIPMENT

Ultra Modern Buildings

914,794,000

**KARU LOCAL GOVERNMENT COUNCIL, NASARAWA STATE,
ACCOUNTS FOR THE YEAR ENDED, 31ST DECEMBER, 2019**

SCHEDULE OF STATUTORY ALLOCATION

NOTE 7			
	FEDERAL	VAT	TOTAL
	N	N	N
JANUARY	-	-	-
FEBRUARY	16,037,871		16,037,871
MARCH	18,640,503		18,640,503
APRIL	15,719,258		15,719,258
MAY	36,413,248		36,413,248
JUNE	37,619,687	41,844,519	79,464,206
JULY	141,647,672		141,647,672
AUGUST	435,165,389		435,165,389
SEPTEMBER	-		-
OCTOBER	209,197,102		209,197,102
NOVEMBER	201,276,156		201,276,156
DECEMBER	402,971,975		402,971,975
TOTAL	1,514,688,861.00	41,844,519	1,556,533,380

**KARU LOCAL GOVERNMENT COUNCIL, NASARAWA STATE,
ACCOUNTS FOR THE YEAR ENDED, 31ST DECEMBER, 2019**

NOTE 8

SALARIES AND OVERHEAD

MONTH SALARY OVERHEAD

MONTH	SALARY	OVERHEAD
Jan	42,513,445	
Feb	42,513,445	
Mar	42,513,445	
Apr	42,600,000	
May	45,972,231	
Jun	46,052,131	
Jul	51,787,230	
Aug	69,710,000	
Sep	45,130,000	
Oct	44,015,000	
Nov	34,277,383	
Dec	107,217,156	
Total	614,301,466	195,980,837

NOTE 9

HEAD CAPITAL PROJECTS

HEAD	AMOUNT
23030102 Renovation of PHC and drilling of bore hole	36,883,474
23030102 Renovation of Pilot Primary School, Masaka	920,864
23030102 Renovation of Gitata Primary School	1,300,140
23030102 Renovation of Kasco Primary School	798,157
23030102 Renovation of Angwan Jabi Primary School	787,878
23030102 Renovation of Babaji Primary School	817,191
23030102 Renovation of Takalabya Primary School	1,253,115
23030102 Renovation ALGON Clinic	5,542,285
23030102 Renovation of Classrooms	722,264
23030102 Fencing of PHC Gwanda	1,231,893
23030102 Renovations of Classrooms	1,392,000
TOTAL	51,649,261
23030103 Renovation of Ungwan Jabi Parish	4,447,482

**KARU LOCAL GOVERNMENT COUNCIL, NASARAWA STATE,
ACCOUNTS FOR THE YEAR ENDED, 31ST DECEMBER, 2019**

NOTE 9

HEAD CAPITAL PROJECTS

23010113	Supply of Desks	6,844,050
23020102	Solar installation	13,000,000
23030104	Drilling of Boreholes	10,845,000
23030101	Completion of Fencing of PHCs	13,692,628
23029106	Up Grade of Legislative Block	24,814,733
23030107	60% Mobilization Fees	500,000
23030106	Part payment of Road project	9,724,312
23030104	1 Km Road project	5,000,000
		84,420,723

AMOUNT

NOTE 10

SOCIAL CONTRIBUTIONS/DEDUCTIONS

1	National Housing Fund	20,491,508
2	Cooperative Deductions	6,881,577
3	Value Added Tax Deduction	20,657,184
4	Contribution to Traditional Council	246,973,545
5	Pension Scheme	113,687,615
6	Salary Deductions to Development Areas	200,250,542
7	Pay As You Earn	33,662,719
8	With Holding Tax	3,129,961
		645,734,651

AMOUNT

NOTE 11

DEPOSITS

1	Medical Health Workers Union	14,814,248
2	NULGE	5,450,766
3	ASPHON	569,400
4	NUJ	13,200
5	NUT	8,934,464
6	ALGON	3,200,000
		32,982,078

TOTAL

COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUE

HEAD	Description	APPROVED ESTIMATE	ACTUAL REVENUE	SURPLUS/ (SHORTFALL)
120201	Licences General	7,980,600	25,177,318	17,196,718
120204	Fees General	11,524,300	37,760,448	26,236,148
120206	Tax General	1,705,000	-	(1,705,000)
120208	Rent on Government Buildings	1,620,000	18,000,000	16,380,000
120209	Rent on Land & Others	900,000	-	(900,000)
1301	Aid and Grants	10,400,000	-	(10,400,000)
11010101	Statutory Allocation	1,174,641,730	1,556,533,380	381,891,650
	Total Revenue	1,208,771,630	1,637,471,146	428,699,516

ABRIDGED COMPARATIVE STATEMENT OF ESTIMATED & ACTUAL RECURRENT EXPENDITURE (PERSONNEL AND OVERHEAD COST)

HEAD	Description	Approved Estimate	Actual Expenditure	Surplus/ (Deficit)
011100100100	Office of the Chairman	81,614,630	55,133,525	26,481,105
011101300100	Office of the Secretary	8,693,860	-	8,693,860
011200100100	Legislative Arm	77,706,010	5,705,000	72,001,010
012500100100	Personnel Administration	91,831,430	105,643,800	(13,812,370)
022000100100	Finance And Supply	89,026,910	421,163,160	(332,136,250)
051300200100	Social Services	94,874,520	77,230,728	17,643,792
052100100100	Primary Health Care	234,950,380	56,209,879	178,740,501
021500100100	Agriculture and Natural Resc.	77,861,620	81,934,316	(4,072,696)
023400100100	Works & Housing	42,816,680	76,716,665	(33,899,985)
023800100100	Budget & Planning	26,099,660	-	26,099,660
022000100100	Social Contributions	1,007,959,190	645,734,651	362,224,539
022000100200	Capital Expenditure	864,792,040	143,193,666	721,598,374
210101	Salaries & Wages	559,617,250		559,617,250
Total		3,257,844,180	1,668,665,390	307,963,166

ACCOUNTS FOR THE YEAR ENDED, 31ST DECEMBER, 2019
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT EXPENDITURE

	Approved	Actual	Surplus/ (Deficit)
	Estimate	Expenditure	N
	N	N	N
THE OFFICE OF THE CHAIRMAN			
210101 Personnel Cost	45,990,100	36,990,872	8,999,228
22020101 Travelling & Transport General	700,100	1,130,000	(429,900)
22020301 Office Stationery/Computer Consumables	100,100	276,000	(175,900)
22020303 Magazines & Periodicals	50,100	35,000	15,100
22020601 Security Services	2,686,000	6,677,353	(3,991,353)
22020602 Security Vote (Including Operations)	3,000,000	6,840,000	(3,840,000)
22020801 Motor Vehicle Fuel cost	530,000	47,000	483,000
22021001 Refreshment & Meals	-	1,277,100	(1,277,100)
22021002 Honorarium Sitting Allowance	-	160,000	(160,000)
22021007 Welfare Packages	-	1,385,200	(1,385,200)
22021041 Contingency	-	315,000	(315,000)
Total	53,056,400	55,133,525	(2,077,125)
OFFICE OF THE SECRETARY			
21010101 Personnel Cost	4,466,000	-	4,466,000
22020102 Travelling & Transport	500,000	-	500,000
22020305 Printing og Non Security Documents	31,000	-	31,000
22020401 Maintenance of Motor Vehicle	-	-	-
22020402 Maintenance of Office Furniture	-	-	-
22021002 Honorarium & Sitting Allowance	810,000	-	810,000
22021041 Contingency	-	-	-
22021001 Refreshment & Meals	410,000	-	410,000
Total	6,217,000	-	6,217,000
LEGISLATIVE ARM			
21010101 Personnel Cost	47,726,221	300,000	47,426,221
22020101 Travelling & Transport	610,000	1,995,000	(1,385,000)
22020102 Local Travel & Transport & Others	520,000	420,000	100,000
22020401 Maintenance of Motor Vehicle	305,000	45,000	260,000
22020202 Telephone Charges	-	25,000	(25,000)
220201002 Honorarium & Sitting Allowance	802,000	1,600,000	(798,000)
22021005 Welfare Packages	152,000	500,000	(348,000)
22021001 Refreshment & Meals	600,900	820,000	(219,100)
Total	50,716,121	5,705,000	44,999,121

ACCOUNTS FOR THE YEAR ENDED, 31ST DECEMBER, 2019
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT EXPENDITURE

	Approved Estimate N	Actual Expenditure N	Surplus/ (Deficit) N
12500100100 PERSONNEL ADMINISTRATION			
210101 Personnel Cost	41,978,476	102,876,460	(60,897,984)
22020102 Travelling & Transport	455,000	174,000	281,000
22020301 Office Stationary/Computer Consumabl	310,000	667,820	(357,820)
22020303 Printing of Non Security Documents	210,000	130,000	80,000
22020401 Maintenance of Motor Vehicle/Transpor	310,000	35,000	275,000
22020402 Maintenance of Plant/Generators	410,000	15,000	395,000
22020501 Local Training	500,200	421,820	78,380
22020703 Legal Services	-	-	-
22021007 Promotion(Services Wide)	210,000	150,000	60,000
22021001 Refreshment & Meals	701,000	673,700	27,300
22021002 Honorarium & Sitting Allowance	301,000	500,000	(199,000)
Total	45,385,676	105,643,800	(60,258,124)

22000100100 FINANCE AND SUPPLY			
21010101 Personnel Cost	33,837,490	293,066,166	(259,228,676)
22020101 Local Travel & Transport-Training	910,000	9,612,793	(8,702,793)
22020102 Travelling & Transport-General	520,000	90,000	430,000
22020501 Local Training	-	3,400,000	(3,400,000)
22020301 Office Stationary/Comp. Consumables	380,000	318,500	61,500
22020402 Maintenance of Office Furniture	250,000	1,445,000	(1,195,000)
22020401 Maintenance of Motor Vehicle	400,000	1,703,000	(1,303,000)
22021001 Refreshment and Meals	1,600,000	-	1,600,000
22020901 Bank Charges (other than Interest)	250,000	250,112	(112)
22021003 Annual Budget Expense & Admin	-	111,277,589	(111,277,589)
Total	38,147,490	421,163,160	- 383,015,670

ACCOUNTS FOR THE YEAR ENDED, 31ST DECEMBER, 2019

COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT EXPENDITURE

	Approved Estimate	Actual Expenditure	Surplus/ (Deficit)
51300200100 SOCIAL SERVICES & EDUCATION			
22020101 Personnel Cost	26,165,238	60,702,028	(34,536,790)
22020102 Travelling & Transport- General	411,000	403,700	7,300
22020301 Office Stationary/Comp. consumables	110,000	1,125,000	(1,015,000)
22021008 Settlement of Refugees	1,600,000	7,700,000	(6,100,000)
22020303 Magazines & Periodicals	71,000	57,000	14,000
22020405 Maintenance of Office Equipment	460,000	20,000	440,000
22021001 Refreshment and Meals	406,000	5,595,000	(5,189,000)
22021002 Publicity & Awareness	306,000	1,550,000	(1,244,000)
22021007 Medical Expenses	71,000	78,000	(7,000)
Total	29,600,238	77,230,728	- 47,630,490

52100100100 PRIMARY HEALTH CARE			
22020101 Personnel Cost	152,832,532	53,286,629	99,545,903
22020102 Travelling & Transport	600,000	30,000	570,000
22020407 Maintenance of Equipment	300,000	1,700,000	(1,400,000)
22021001 Refreshment & Meals	800,000	428,250	371,750
22021002 Publicity & Advertisement	93,000	500,000	(407,000)
22021003 Welfare Packages	560,000	100,000	460,000
22021006 HIV & Disease Control	500,000	25,000	475,000
22021007 Health Edu, & Social Mobilization	-	140,000	(140,000)
Total	2,853,000	56,209,879	(53,356,879)

1500100100 AGRIC. AND NATURAL RESOURCES			
22020102 Travelling & Transport General	2,000,000	1,571,000	429,000
22020305 Printing of Non Security Documents	375,000	20,000	355,000
22020401 Maintenance of Motor Vehicle	500,000	210,000	290,000
22021001 Refreshment and Meals	1,000,000	-	1,000,000
22050105 Education Subsidy	-	29,773,153	(29,773,153)
21010101 Salary: Casual	57,499,120	8,044,739	49,454,381
22021041 Contingency	1,500,000	702,000	798,000
Total	64,599,120	40,570,892	24,028,228

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COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT EXPENDITURE			
ACCOUNTS FOR THE YEAR ENDED, 31ST DECEMBER, 2019	Approved Estimate	Actual Expenditure	Surplus/ (Deficit)
	N	N	N
23400100100 WORKS AND HOUSING			
21010101 Personnel Cost	26,638,432	52,097,515	(25,459,083)
22020102 Local Travelling & Transport: Others	306,000	712,000	(406,000)
22020305 Materials & supplies	-	340,000	(340,000)
22020401 Maintenance of Motor Vehicle	406,000	11,469,500	(11,063,500)
22020402 Maintenance of Office Furniture	210,000	270,000	(60,000)
22020403 Maint. Of Local Govt. Sec Complex	610,000	135,000	475,000
22020404 Maintenance of Office Equipment	160,000	177,800	(17,800)
22020405 Maintenance of Plant/Generators	310,000	480,000	(170,000)
22020407 Construction of Chairman's guest house	-	5,600,000	(5,600,000)
22020701 Engineering Services	-	64,000	(64,000)
22020704 Architecturing Services	1,151,000	4,900,000	(3,749,000)
22021001 Refreshment and Meals	-	355,850	(355,850)
22021041 Contingency	-	115,000	(115,000)
Total	3,153,000	76,716,665	- 21,466,150