

SOBA LOCAL GOVERNMENT OF KADUNA STATE



REPORT OF THE TREASURER WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

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PART 1

REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

HON. MOHAMMED MAHMOUD ALIYU : **EXECUTIVE CHAIRMAN**

ELECTED COUNCILLORS

HON. ISAH ABDULHAMID : COUNCILLOR

HON. HUDU DAYYABU ALARAMMA : COUNCILLOR

HON. RABI'U IBRAHIM : COUNCILLOR

HON. SALISU ALIYU NAKOFA : COUNCILLOR

HON. TANIMU SHEHU : COUNCILLOR

HON. YAHAYA MUSA : COUNCILLOR

HON. MUSA UMAR : COUNCILLOR

HON. SA'IDU UMAR : COUNCILLOR

HON. GAMBO YUNUSA : COUNCILLOR

ALH. SALISU LIMAN : COUNCIL SECRETARY

MANAGEMENT STAFF

ALH. AHMED ISAH LERE : DIRECTOR ADMIN AND FINANCE

ALH. ABUBAKAR RUFA'I : LOCAL GOVERNMENT TREASURER

ALH. IBRAHIM LEO SHEKARI : DIRECTOR WORKS & INFRASTRUCRURE

ALH. USMAN ZUBAIRU : DIRECTOR EDUCATION AND SOCIAL DEVELOPMENT

ALH. NASIRU MUHAMMED : DIRECTOR AGRICULTURE AND FORESTRY

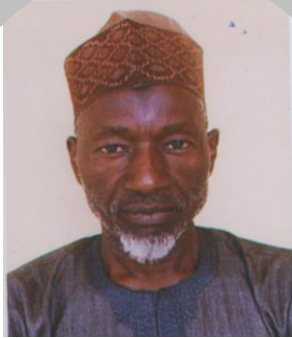
ALH. ABDULRAHAMAN YUSUF : DIRECTOR PRIMARY HEALTH CARE

QUALITY ASSURANCE CONSULTANTS : MOLD COMPUTERS & COMMUNICATIONS LTD
(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, PAYROLL & HR SOFTWARE)
5B, Kukawa Avenue,
Kaduna - Nigeria
Mobile Phone: 0803-327-8803, 0803-491-2489
E-mail: mold_computers@yahoo.com, info@moldtreasuryacademy.com
URL: www. moldtreasuryacademy.com

PROFILE



**HON. MOHAMMED M. ALIYU
EXECUTIVE CHAIRMAN**



**HON. SALISU LIMAN
COUNCIL SECRETARY**



**ALH. AHMED ISAH LERE
DIR. ADMIN AND FINANCE**



**ALH. ABUBAKAR RUF'A'I
LOCAL GOVT. TREASURER**

1.0 CHAIRMAN'S REPORT

The Annual Financial Report of Soba Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Soba Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive summary of the financial position and operation of the Local Government.

The financial statements were prepared under the direction of the Treasurer in compliance with the Finance (Control and Management) Act Cap 144 LFN, 1990 and other governing legislations. The financial position and performance of Soba Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

The information provided by the Financial Statements are intended to meet the need of users which include taxpayers, member of the legislature, policy analysts, the media, investors, creditors and International Financial Agencies.

The Financial Statements of Soba Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Government in accordance with the provisions of the Local Government Administration Law 2018 of Kaduna State. Based on the opinion of the Auditor General for Local Government, the government is satisfied that the Financial Statements present fairly, in all material respects, Soba Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.



HON. MOHAMMED M. ALIYU
EXECUTIVE CHAIRMAN

03/08/2020

DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Soba Local Government together with the Financial Statements for the year ended 31st December, 2018 provide the record of the financial activities of Soba Local Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the Local Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

- (a) a proper documentary evidence of transparency in the government financial administration;
- (b) a permanent record of published accounts as an instrument of accountability;
- (c) a useful, concise and easy to digest information for the use of external users and;
- (d) a means of acquainting the public with the Local Government financial operations and the challenges faced in discharging its financial responsibilities.

2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS

Section 69 of the Local Government Administration Law 2018 of Kaduna State and Section 24 of the Public Finance (Control and Management) Act 1958 as amended enjoins the Treasurer of the Local Government to prepare, sign and present to the Auditor General for Local Government, Statements or abstracts containing the public accounts of Local Government, showing fully the financial position on the last day of each financial year. These accounts are to be audited and certified by the Auditor General for Local Government in compliance with Section 82 of the Local Government Law 2018 of Kaduna State of Nigeria.

2.3 **PUBLICATION OF THE ANNUAL ACCOUNTS OF THE LOCAL GOVERNMENT AND REPORT OF THE TREASURER**

Section 90 of the Local Government Administration Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Soba Local Government are contained on pages 16 to 43 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

- (a) Responsibility Statement;
- (b) Cash Flow Statements;
- (c) Statement of Assets and Liabilities;
- (d) Statement of Consolidated Revenue Fund;
- (e) Statement of Capital Development Fund; and
- (f) Notes to the Financial Statements

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 45 to 48.

2.3.1 **CONSOLIDATED REVENUE FUND**

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2,556,059,155.81 The total recurrent payment charged to the Fund in line with Soba Local Government Appropriation Act 2019 was ₦2,825,572,424.13 The operation of the Fund resulted into a net recurrent Deficit of ₦269,513,268.32 for the year. The closing balance of the fund as at 31st December, 2019 was ₦27,562,216.03

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		297,075,484.35		18,752,198.76
Recurrent Receipts	2,556,059,155.81		2,634,508,267.88	
Recurrent Expenditure	2,825,572,424.13		2,356,184,982.29	
Net Recurrent Surplus/(Deficit)		(269,513,268.32)		278,323,285.59
Closing Balance		27,562,216.03		297,075,484.35

2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦2,556,059,155.81 and total capital expenditure charged to the fund amounted to ₦2,556,059,155.81

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	2,556,059,155.81		716,803,447.47	
Capital Expenditure	2,556,059,155.81		716,803,447.47	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,556,059,155.81 and total payment was ₦2,825,572,424.13. An overall net deficit cash flow of ₦269,513,268.32 was recorded during the year. This was financed from the opening balance. The liquidity position as at 31st December, 2019 was ₦27,562,216.03:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		297,075,484.35		18,752,198.76
Total Receipts	2,556,059,155.81		2,634,508,267.88	
Total Payments	2,825,572,424.13		2,356,184,982.29	
Net Cash Surplus/(Deficit)		(269,513,268.32)		278,323,285.59
Closing Cash/Bank Balance		27,562,216.03		297,075,484.35
Represented by:				
Consolidated Revenue Fund	27,562,216.03		297,075,484.35	
Capital Development Fund	-		-	
Total Public Funds		27,562,216.03		297,075,484.35

3.0 COMPUTERIZATION OF ADMIN AND FINANCE DEPT - FINAL ACCOUNTS UNIT

The Treasurer’s Annual Report with Financial Statements was produced in International Public Sector Accounting Standards (IPSAS) format using the computerized Accounting and Budgeting Software acquired by the Local Government which is being held at the office of our computer consultants Mold Computers & Communications Ltd, in Kaduna due to the non availability of Hardware and Networking facilities at the Local Government. The objective was to implement Government Integrated Financial Management Information System (GIFMIS), which will support planning and budgeting, transactions processing, accounting and reporting on the use of financial resources of the Local Government as well as the timely production of management and audited Accounts.

To implement these integrated systems, Relevant Staff from the Local Government attended the production of the accounts in the office of our consultants – Mold Computers and Communications Ltd.

Full installation of the computerized accounting and budgeting systems in the Local Government would follow soon, as approval for the acquisition of the necessary Hardware, Networking and other Logistics have already been secured and is being put in place so that the Annual Accounts being maintained in the office of our consultants could be transferred to the Local Government to enable daily processing of transactions and timely production of accounts and reports in the Local Government.



Participants during the production of the Annual Accounts of Soba LG at Mold Computers and Communication Limited Kaduna.

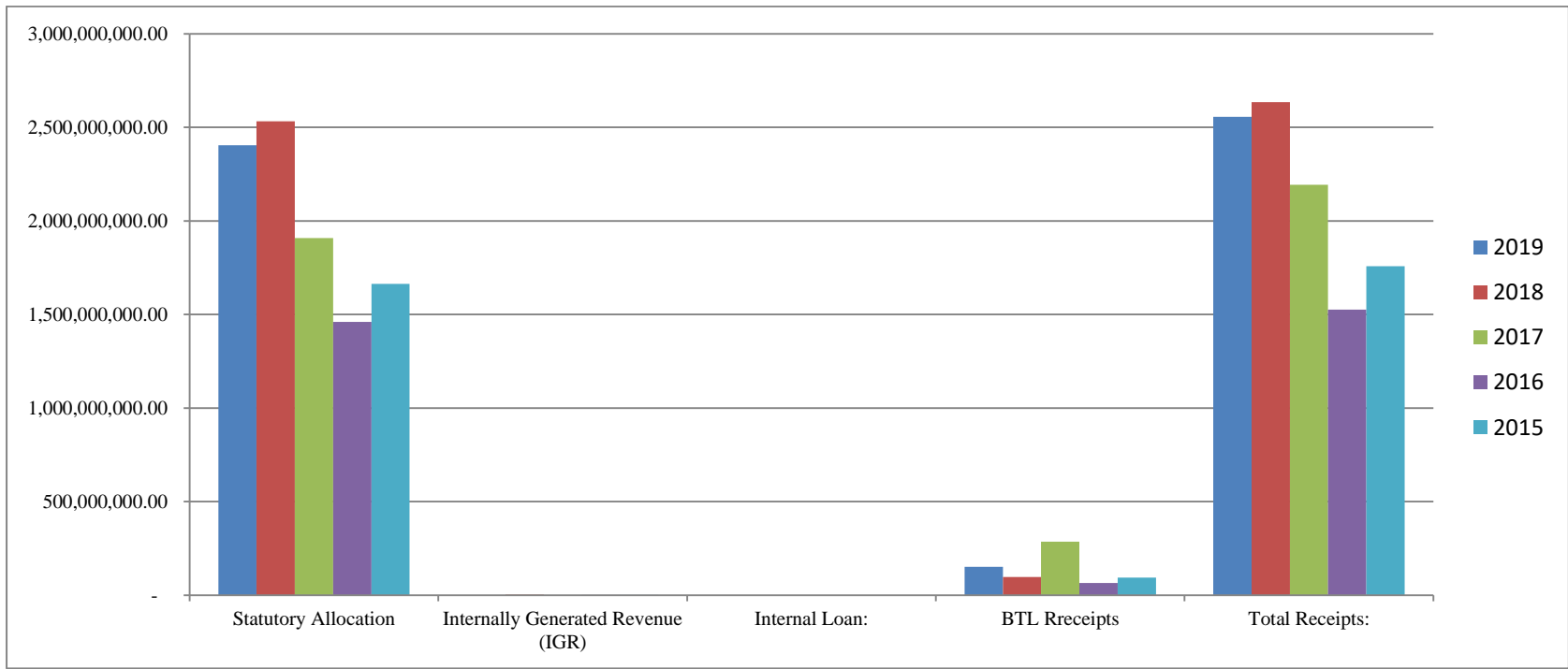
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	18,752,198.76	297,075,484.35	178,453,114.00	628,136,411.00	331,060,926.65-		
RECEIPTS:							
Statutory Allocation	2,532,731,797.17	2,404,450,638.20	2,731,171,067.00	2,731,171,067.00	326,720,428.80-		
Internally Generated Revenue	3,823,313.11		34,975,902.00	34,975,902.00	34,975,902.00-		
Transfer from CRF	716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94+		
BTL Receipts	97,953,157.60	151,608,517.61			151,608,517.61+		
Total Current Year Receipts	3,351,311,715.35	3,497,647,694.75	3,638,057,022.00	3,638,057,022.00	140,409,327.25-		
Total Funds Available	3,370,063,914.11	3,794,723,179.10	3,816,510,136.00	4,266,193,433.00	471,470,253.90-		
Recurrent Expenditure: Economic Classification							
Employees Compensation	949,170,440.70	1,220,637,366.68	1,376,155,192.00	1,494,315,074.00	273,677,707.32+	1,500,411,529.00	1,667,727,199.00
Social Benefits	90,455,824.34	15,027,863.09	15,103,512.00	104,834,892.00	89,807,028.91+	20,000,000.00	20,000,000.00
Overhead Costs	501,802,112.18	496,710,137.81	502,978,212.00	502,978,212.00	6,268,074.19+	430,268,436.00	408,406,067.00
BTL Payments	97,953,157.60	151,608,517.61			151,608,517.61-		
Transfer to Capital Development Fund	716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94-		
Total Recurrent Expenditure	2,356,184,982.29	2,825,572,424.13	2,766,146,969.00	2,974,038,231.00	148,465,806.87+	1,950,679,965.00	2,096,133,266.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	107,148,521.94	30,350,000.00	34,184,083.00	34,184,083.00	3,834,083.00+	47,850,000.00	16,200,000.00
04 Improvement to Human Health	25,794,315.00	27,447,522.61	31,500,000.00	31,500,000.00	4,052,477.39+	9,750,000.00	7,000,000.00
05 Enhancing Skills and Knowledge	149,826,449.37	105,398,957.47	190,739,100.00	190,739,100.00	85,340,142.53+	102,350,000.00	83,025,000.00
06 - Housing and Urban Development	29,843,200.00	7,561,430.00	7,753,731.00	96,745,766.00	89,184,336.00+	8,500,000.00	6,500,000.00
09 Environmental Improvement	50,353,123.61	18,694,959.36	19,500,000.00	39,500,000.00	20,805,040.64+	4,850,000.00	3,500,000.00
10 Water Resources and Rural Development	56,429,590.20	24,438,640.60	25,250,044.00	25,250,044.00	811,403.40+	36,280,000.00	9,700,000.00
11 Information Communication & Technology	500,000.00	1,966,165.42	3,000,000.00	3,000,000.00	1,033,834.58+	1,000,000.00	1,000,000.00
13 Reform of Government and Governance	71,056,467.30	226,521,601.87	236,916,211.00	295,116,211.00	68,594,609.13+	145,295,000.00	94,920,000.00
14 Power	90,152,193.90	193,723,244.47	194,782,319.00	194,782,319.00	1,059,074.53+	97,000,000.00	97,000,000.00
17 Road	135,699,586.15	305,486,017.14	306,737,679.00	381,337,679.00	75,851,661.86+	333,687,529.00	333,687,529.00
Total Capital Expenditure by Programme	716,803,447.47	941,588,538.94	1,050,363,167.00	1,292,155,202.00	350,566,663.06+	786,562,529.00	652,532,529.00
Total Expenditure (Budget Size)	3,072,988,429.76	3,767,160,963.07	3,816,510,136.00	4,266,193,433.00	499,032,469.93+	2,737,242,494.00	2,748,665,795.00
Budget Surplus/(Deficit)	297,075,484.35	27,562,216.03			27,562,216.03+	2,737,242,494.00	2,748,665,795.00
Financing of Deficit by Borrowing:							
Closing Balance	297,075,484.35	27,562,216.03			27,562,216.03+	2,737,242,494.00	2,748,665,795.00

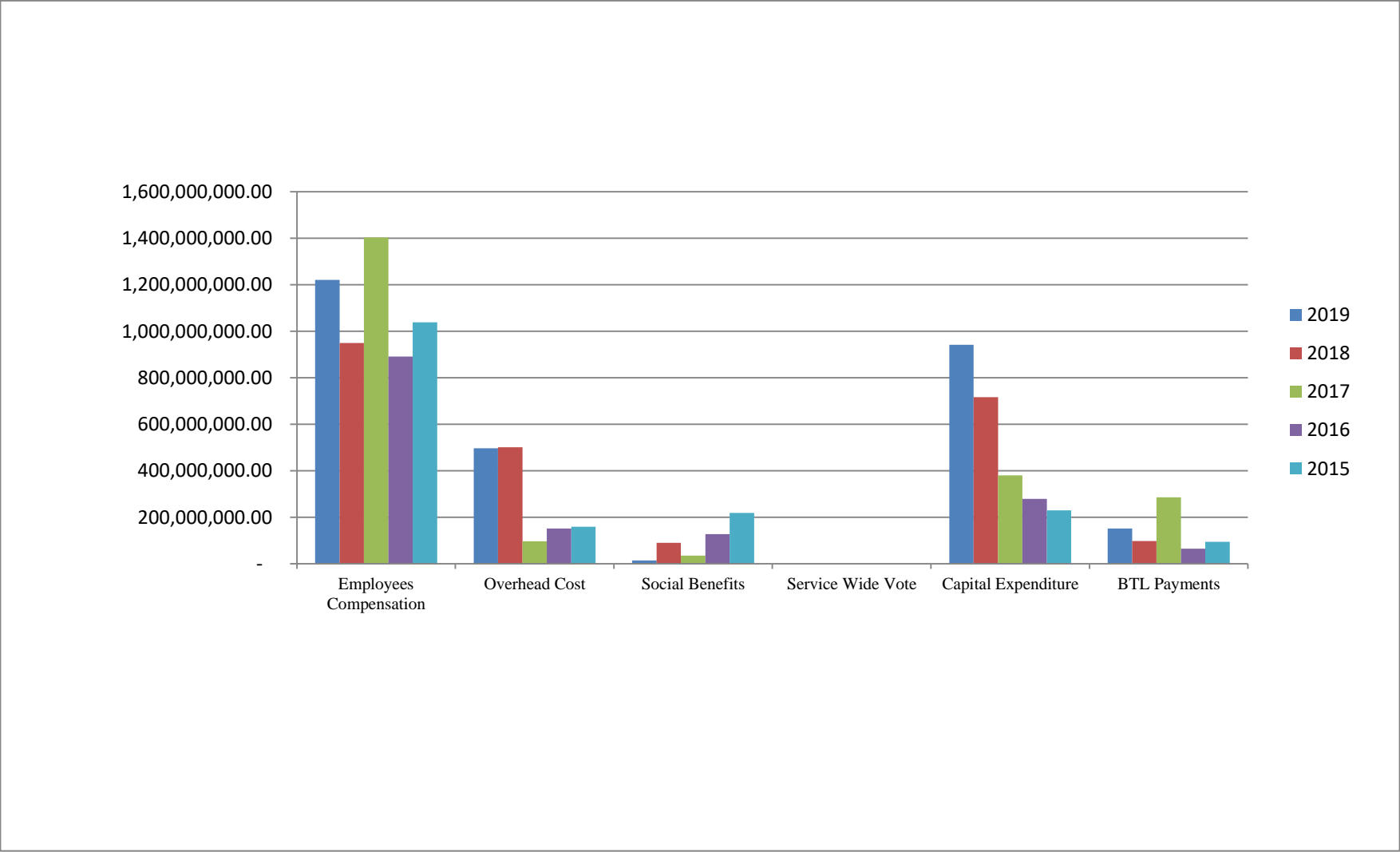
3.2 FIVE YEARS FINANCIAL SUMMARY

	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
RECEIPTS:					
Statutory Allocation	2,404,450,638.20	2,532,731,797.17	1,907,857,523.86	1,459,721,142.81	1,663,118,013.86
Internally Generated Revenue (IGR)		3,823,313.11		715,160.00	206,944.49
Internal Loan:					
BTL Receipts	151,608,517.61	97,953,157.60	285,984,749.71	65,753,582.75	94,520,376.49
Total Receipts:	2,556,059,155.81	2,634,508,267.88	2,193,842,273.57	1,526,189,885.56	1,757,845,334.84
EXPENDITRE:					
Employees Compensation	1,220,637,366.68	949,170,440.70	1,403,137,025.67	891,389,415.97	1,039,013,233.29
Overhead Cost	496,710,137.81	501,802,112.18	97,167,051.53	151,523,896.19	160,030,052.95
Social Benefits	15,027,863.09	90,455,824.34	35,223,266.29	127,817,269.83	218,672,693.92
Service Wide Vote					
Repayment of internal Loan					
Capital Expenditure	941,588,538.94	716,803,447.47	380,060,823.40	279,398,840.31	230,267,032.00
BTL Payments	151,608,517.61	97,953,157.60	285,984,749.71	65,753,582.75	94,520,376.49
Total Expenditure	2,825,572,424.13	2,356,184,982.29	2,201,572,916.60	1,515,883,005.05	1,742,503,388.65
CASH BALANCES					
Net Cash Surplus/(Deficit)	(269,513,268.32)	278,323,285.59	(7,730,643.03)	10,306,880.51	15,341,946.19
Opening Cash Balance	297,075,484.35	18,752,198.76	26,482,841.79	16,175,961.28	834,015.09
Closing Cash Balance	27,562,216.03	297,075,484.35	18,752,198.76	26,482,841.79	16,175,961.28

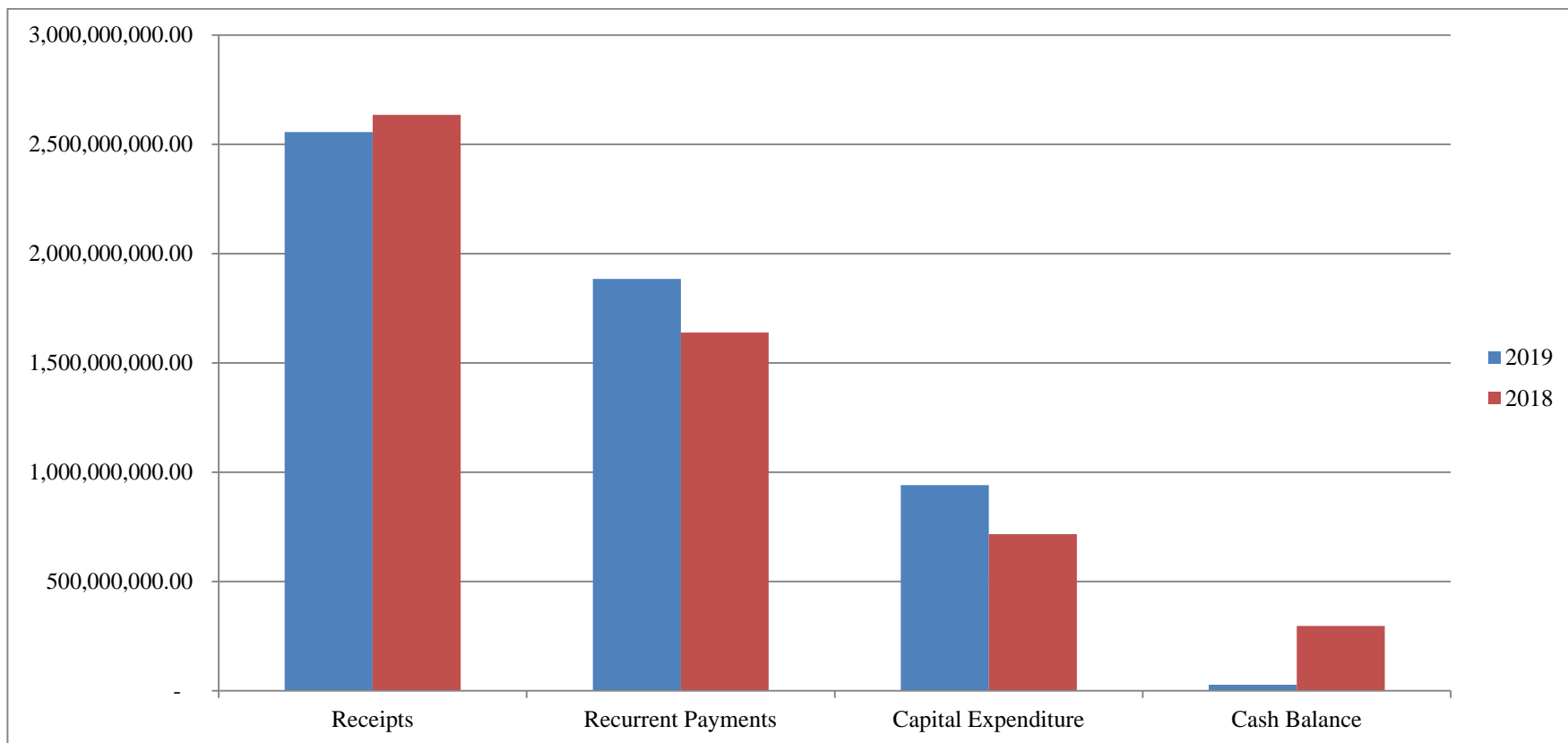
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2019 AND 2018



4.0 STATEMENT OF ACCOUNTING POLICIES

The accounting policies adopted in the preparation of the financial statements of Soba Local Government of Kaduna State, which underlie the financial information, are set below:

4.1 BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention using IPSAS Cash basis of accounting. The cash basis of accounting recognizes transactions and events only when cash or cash equivalents are received or paid.

4.2 ASSETS AND LIABILITIES

Assets are stated at their net values while Liabilities are recognized in full.

4.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of current account balances, and placements denominated in Naira and held with commercial banks in Nigeria. Cash equivalents are short term, highly liquid investments which are readily convertible to cash and so near its maturity dates as to present insignificant risks of changes in value.

4.4 INVESTMENTS

Shares are stated at cost.

4.5 CONSOLIDATED REVENUE FUND

Consolidated Revenue Fund represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and expenditure for the year have been recognized.

4.6 CAPITAL DEVELOPMENT FUND

Capital Development Fund represents the aggregated balance after the capital receipts and capital expenditure for the year have been recognized. It also includes annual transfers from the Consolidated Revenue Fund in line with the amount provided in the annual budget of the Local Government.

4.7 STATUTORY ALLOCATION

Statutory allocation is made up of revenue collected on a monthly basis which represents the Local Government's share of the Federation account. The Local Government's share from Federation Account, Share of VAT, Excess Crude receipts etc are all included in Gross Statutory Allocation in the financial statements. Statutory allocations are recognized in the financial statements when received.

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

Independent Revenue are recurrent revenue generated by the State from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent on Government Buildings, Rent on Government Land, Repayments, Income from Investments, Reimbursements and other incidental revenue. They are recognized in the financial statements when received. Recurrent expenditure is expenditure on Personnel, Pension, Gratuities, Salaries of Statutory Office Holders, Other overheads and Public Debt Charges. They are recognized in the financial statements of the State when payments are made.

4.9 CAPITAL COSTS


Capital costs are recognized in their year of occurrence only.

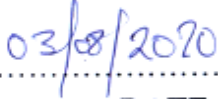
5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Soba Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended and the Local Government Administration Law 2018 of Kaduna State. The financial statements comply with Generally Accepted Accounting Practice (GAAP). To fulfill accounting and reporting responsibilities the Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge this system of Internal Control has operated adequately throughout the reporting period.

Efforts were made to ensure that these financial statements reflect the financial position of the Local Government as at 31st December, 2019 and its operation for the year ended on that date.



The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.




.....
ALH. ABUBAKAR RUFA'I
TREASURER


.....
DATE

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Soba Local Government as at 31st December, 2019, and its operation for the year ended on that date.


.....
ALH. ABUBAKAR RUFA'I
TREASURER

.....
DATE


.....
HON. MOHAMMED M. ALIYU
EXECUTIVE CHAIRMAN

.....
DATE

AUDIT CERTIFICATE

RESPECTIVE RESPONSIBILITIES OF THE TREASURER AND THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS.

Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts containing the public accounts of Local Governments, showing fully the financial position on the last day of each financial year. My responsibility is to form an independent opinion on the financial statements presented.

BASIS OF OPINION

The financial statements were prepared in accordance with the international public sector accounting standards (IPSAS) cash basis while the Audit was conducted in compliance with section 82 of the Local Government Law 2018 of Kaduna State of Nigeria, and in accordance with International Standards of Supreme Audit Institutions (ISSAI) and generally accepted auditing standards. An audit includes examination on a test basis of evidence relevant to the figures disclosed in the financial statements. The audit was planned and performed to obtain information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements.

OPINION

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Soba Local Government Council of Kaduna State for the year ended 31st December, 2019 subject to complying with operational guidelines by presenting clearance for expenditure to the tune of sixty-nine million, six hundred and thirty-nine thousand, three hundred and seventy-one naira and seven kobo (N69,639,371.07) only.



**ATIKU MUSA FCNA
AUDITOR-GENERAL,
LOCAL GOVERNMENTS,
KADUNA STATE.**

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual 2019	Actual 2018
		₦	₦
Cash Flow from Operating Activities:			
Statutory Allocation	1	2,005,456,721.99	2,087,700,643.72
Share of Value Added Tax	2	398,993,916.21	445,031,153.45
Independent Revenue	3		3,823,313.11
Total Receipts		2,404,450,638.20	2,536,555,110.28
Recurrent Payments:			
Employees Compensation	4	1,220,637,366.68	949,170,440.70
Social Benefits	5	15,027,863.09	90,455,824.34
Overhead Cost	6	496,710,137.81	501,802,112.18
Total Payments		1,732,375,367.58	1,541,428,377.22
Net Cash Flow from Operating Activities		672,075,270.62	995,126,733.06
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	30,350,000.00	107,148,521.94
Improvement to Human Health	11	27,447,522.61	25,794,315.00
Enhancing Skills and Knowledge	12	105,398,957.47	149,826,449.37
Housing and Urban Development	13	7,561,430.00	29,843,200.00
Environmental Improvement	16	18,694,959.36	50,353,123.61
Water Resources and Rural Development	17	24,438,640.60	56,429,590.20
Information and Communication Technology	18	1,966,165.42	500,000.00
Reform of Government and Governance	20	226,521,601.87	71,056,467.30
Power	21	193,723,244.47	90,152,193.90
Road	24	305,486,017.14	135,699,586.15
Net Cash Flow from Investing Activities	29	941,588,538.94	716,803,447.47
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	151,608,517.61	97,953,157.60
Below-The-Line Payments	37	151,608,517.61	97,953,157.60
Net Movement			
Net Surplus(Deficit) for the Year		269,513,268.32	278,323,285.59
Opening Balance		297,075,484.35	18,752,198.76
Closing Balance	38	27,562,216.03	297,075,484.35

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2019 ₦	Actual 2018 ₦
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	27,562,216.03	297,075,484.35
Sub Total		27,562,216.03	297,075,484.35
Investments and Other Assets			
Investments	40	14,000,000.00	14,000,000.00
Sub Total		14,000,000.00	14,000,000.00
Total Assets		41,562,216.03	311,075,484.35
Public Funds:			
Consolidated Revenue Fund	42	27,562,216.03	297,075,484.35
Capital Development Fund	43		
Other Funds	44	14,000,000.00	14,000,000.00
Sub - Total: Public Funds		41,562,216.03	311,075,484.35
LIABILITIES:			
Public Funds + Liabilities		41,562,216.03	311,075,484.35

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		18,752,198.76	297,075,484.35		207,891,262.00	89,184,222.35+		
Add: Recurrent Receipts:								
Statutory Allocation		1,996,885,805.46	1,938,736,013.17	2,171,718,758.00	2,171,718,758.00	232,982,744.83-		
Share of VAT		445,031,153.45	398,993,916.21	481,768,226.00	481,768,226.00	82,774,309.79-		
Excess Crude		17,895,469.94						
NNPC Refunds			2,886,366.12			2,886,366.12+		
10% IGR State Contribution				77,684,083.00	77,684,083.00	77,684,083.00-		
Exchange Rate Difference		22,435,756.98	3,240,086.19			3,240,086.19+		
Solid Mineral			2,511,215.49			2,511,215.49+		
Share of Forex Equalization		45,523,656.99	37,598,342.71			37,598,342.71+		
Excess Bank Charges Recovered		4,959,954.35	4,609,684.65			4,609,684.65+		
Share of goods & value consideration			15,875,013.66			15,875,013.66+		
Sub Total: Statutory Allocation		2,532,731,797.17	2,404,450,638.20	2,731,171,067.00	2,731,171,067.00	326,720,428.80-		
Direct Taxes	49			9,436,284.00	9,436,284.00	9,436,284.00-		
Rates	51			10,417,846.00	10,417,846.00	10,417,846.00-		
Fees	52			9,619,114.00	9,619,114.00	9,619,114.00-		
Earnings	55			5,502,658.00	5,502,658.00	5,502,658.00-		
Repayments	58	3,823,313.11						
Sub-Total: Independent Revenue		3,823,313.11		34,975,902.00	34,975,902.00	34,975,902.00-		
Total Recurrent Receipts		2,536,555,110.28	2,404,450,638.20	2,766,146,969.00	2,766,146,969.00	361,696,330.80-		
Total Funds Available		2,555,307,309.04	2,701,526,122.55	2,766,146,969.00	2,974,038,231.00	272,512,108.45-		
Less Recurrent Payments:								
Employees Compensation	63	949,170,440.70	1,220,637,366.68	1,376,155,192.00	1,494,315,074.00	273,677,707.32+	1,500,411,529.00	1,667,727,199.00
Social Benefits	64	90,455,824.34	15,027,863.09	15,103,512.00	104,834,892.00	89,807,028.91+	20,000,000.00	20,000,000.00
Overhead Cost	65	501,802,112.18	496,710,137.81	502,978,212.00	502,978,212.00	6,268,074.19+	430,268,436.00	408,406,067.00
Total Recurrent Payments		1,541,428,377.22	1,732,375,367.58	1,894,236,916.00	2,102,128,178.00	369,752,810.42+	1,950,679,965.00	2,096,133,266.00
Other Cash Movement								
Below-The-Line Receipts	67	97,953,157.60	151,608,517.61			151,608,517.61+		
Below-The-Line Payments	68	97,953,157.60	151,608,517.61			151,608,517.61-		
Net Movement								
Net Recurrent Funds before Transfers		1,013,878,931.82	969,150,754.97	871,910,053.00	871,910,053.00	97,240,701.97+	1,950,679,965.00	2,096,133,266.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94-		
Total Appropriations/Transfers		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94-		
Closing Balance		297,075,484.35	27,562,216.03			27,562,216.03+	1,950,679,965.00	2,096,133,266.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				178,453,114.00	420,245,149.00	420,245,149.00-		
Add: Capital Receipts								
Transfer from Consolidated Revenue		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94+		
Sub Total: Capital Receipts		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94+		
Total Capital Funds Available		716,803,447.47	941,588,538.94	1,050,363,167.00	1,292,155,202.00	350,566,663.06-		
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	71,056,467.30	226,987,767.29	237,416,211.00	295,616,211.00	68,628,443.71+	145,795,000.00	95,420,000.00
Economic Affairs	74	333,000,301.99	530,813,090.21	537,404,081.00	612,004,081.00	81,190,990.79+	481,767,529.00	448,587,529.00
Environmental Protection	75	30,552,923.61	18,694,959.36	19,500,000.00	19,500,000.00	805,040.64+	4,850,000.00	3,500,000.00
Housing and Community Development	76	106,072,990.20	30,746,242.00	31,303,775.00	140,295,810.00	109,549,568.00+	41,550,000.00	14,500,000.00
Health	77	25,794,315.00	27,447,522.61	31,500,000.00	31,500,000.00	4,052,477.39+	9,750,000.00	7,000,000.00
Education	79	150,326,449.37	106,898,957.47	193,239,100.00	193,239,100.00	86,340,142.53+	102,850,000.00	83,525,000.00
Total Capital Expenditure		716,803,447.47	941,588,538.94	1,050,363,167.00	1,292,155,202.00	350,566,663.06+	786,562,529.00	652,532,529.00
Closing Balance							786,562,529.00	652,532,529.00

NOTES TO CASH FLOW STATEMENT

	Actual	Actual
	2019	2018
	₦	₦
Note 1 - Statutory Allocation		
25001001/11010001 Statutory Allocation	1,938,736,013.17	1,996,885,805.46
25001001/11010003 Excess Crude		17,895,469.94
25001001/11010006 NNPC Refunds	2,886,366.12	
25001001/11010013 Exchange Rate Difference	3,240,086.19	22,435,756.98
25001001/11000018 Solid Mineral	2,511,215.49	
25001001/11000019 Share of Forex Equalization	37,598,342.71	45,523,656.99
25001001/11000020 Excess Bank Charges Recovered	4,609,684.65	4,959,954.35
25001001/11000000 Share of goods & value consideration	15,875,013.66	
Total	2,005,456,721.99	2,087,700,643.72
Note 2 - Share of Value Added Tax		
Share of Value Added Tax	398,993,916.21	445,031,153.45
This represent Share of VAT from FAAC		
Note 3 - Independent Revenue		
Repayments General		3,823,313.11
Total		3,823,313.11
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	710,015,162.18	716,560,927.26
Local Government Staff	510,622,204.50	232,609,513.44
Total	1,220,637,366.68	949,170,440.70
Note 4A - Local Government Staff		
Soba Local Government	510,622,204.50	232,609,513.44
Total	510,622,204.50	232,609,513.44
Note 5 - Social Benefits		
Contribution to Pension Fund	15,027,863.09	46,727,912
Other Pension Requirement		43,727,913
Total	15,027,863.09	90,455,824.34
Note 6 - Overhead Costs		
Transport and Travelling	35,203,348.00	82,494,632.00
Utilities	3,273,487.98	2,517,000.00
Material and Supplies	16,396,837.67	53,731,900.00
Maintenance Services	15,241,996.00	22,297,742.19
Training	13,661,801.46	13,198,000.00
Other Services	154,186,743.87	143,981,999.35
Consulting & Professional Services	1,865,000.00	22,298,000.00
Fuel and Lubricants		1,843,217.00

Notes to Cash Flow Statement - Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Financial Charges	5,973,941.91	2,935,664.65
Miscellaneous Expenses	247,957,532.20	153,532,956.99
Local Grants and Contributions	2,949,448.72	2,971,000.00
Total	496,710,137.81	501,802,112.18
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
Note 8 - Economic Empowerment Through Agriculture		
25001001/23020113/01000001 Construction of Loading and Up-Loading of Cattle at Soba and		14,176,515.54
15001001/23010127/01000002 Purchase of Tractors Implement such as A & B	400,000.00	
15001001/23050101/01000010 Food Security	6,700,000.00	
15001001/23010127/01000012 Supply of Irrigation Pumps for Dry Season Farming Prog.		10,220,100.00
15001001/23010127/01000013 Provision of Fuel Plantation / Economic Trees	2,800,000.00	3,950,000.00
15001001/23010124/01000014 Purchase of Agro Chemicals	3,300,000.00	5,230,000.00
15001001/23050101/01000018 Vocational and Skill Development		11,000,000.00
15001001/23030112/01000019 Rehabilitation / Repairs of Veterinary Clinic at Kwasallo	2,000,000.00	2,005,300.00
15001001/23010127/01000022 Purchase Of Agricultural Equipment	7,350,000.00	9,884,000.00
15001001/23020104/01000023 Provision for Demarcation of Livestock Route Soba & Maigana	3,700,000.00	10,839,000.00
15001001/23020113/01000024 Mini Slaughter House at Dinya & Gamagira		11,610,400.00
15001001/23020118/01000025 Construction of Rice Milling Industry at Soba & Maigana		19,500,206.40
15001001/23050101/01000026 SHAWN II Programme	2,600,000.00	6,233,000.00
15001001/23020113/01000027 Mini Slaughter House at Dinya & Gamagira		2,500,000.00
15001001/23020113/01000029 Establishing of Plant and Nursery at Soba and Maigana	1,500,000.00	
Total	30,350,000.00	107,148,521.94
Note 11 - Improvement to Human Health		
21001001/23010112/04000011 Furn. & Purchase of Hospital Equip to 5No Clinic (Access the LG		9,074,715.00
21001001/23020117/04000016 Fencing of Soba Primary Health Care	4,397,522.61	
21001001/23010122/04000017 Purchase of Test Kits for PHC	22,050,000.00	3,200,000.00
21001001/23010122/04000026 Purchase of medical text kits for PHC	1,000,000.00	
21001001/23020106/04000029 Construction of Primary Health Care Agency Across the L.G		4,520,100.00
21001001/23020106/04000030 Construction of Primary Health Care Agency Office at the L.G		8,999,500.00
Total	27,447,522.61	25,794,315.00
Note 12 - Enhancing Skills and Knowledge		
17001001/23010124/05000001 Purchase of Teaching/Learning Aid Equipment	34,917,857.47	34,258,000.00
17001001/23020107/05000002 Construction / Provision of Public Schools	191,063.00	
17001001/23020107/05000009 Construction of 1 Block of 2 Classrooms at A/L.Sambirni	64,963,000.00	
17001001/23030106/05000026 Reh/Repairs Of Lea Primary School Turawa	494,800.00	

Notes to Cash Flow Statement - Cont'd

	Actual	Actual
	2019	2018
	₦	₦
17001001/23010124/05000030 Purchase of Comm. Dev. Materials		5,108,500.00
17001001/23020107/05000031 Construction of 1 Block of 2 Class Rooms at Soba District		4,779,732.50
17001001/23020107/05000032 Construction of 1 Block of Class Rooms at Maigana District		3,800,000.00
17001001/23010112/05000033 Purchase of Schools Furniture (Desk / Benches) for distribution	32,237.00	
17001001/23050101/05000034 Provision for Vocational and Skills Development	4,800,000.00	
Total	105,398,957.47	149,826,449.37
Note 13 - Housing and Urban Development		
25001001/23020118/06000002 Constr / Prov.of Public Toilets provision Of V.I.P Toilet		4,200,000.00
25001001/23030124/06000003 Rehabilitation & Repairs of Market	6,498,000.00	10,500,000.00
25001001/23020104/06000004 Fencing of Cemetery	185,000.00	5,000,000.00
15001001/23010101/06000001 Land Compensation		3,243,200.00
15001001/23030103/06000002 Rehab/Rep of Fertilizer Store renovation of Damaged Fertilizer	878,430.00	3,400,000.00
15001001/23020104/06000003 Constr / Provision of Cafeteria for local Government Staff		3,500,000.00
Total	7,561,430.00	29,843,200.00
Note 16 - Environmental Improvement	18,694,959.36	50,353,123.61
34001001/23020116/09000001 Const. of 5Nos of Single Rings Culverts at Soba Ward N400k	14,994,959.36	
34001001/23020114/09000024 Construction / Provision of Drainage across the Local Gov't		30,552,923.61
34001001/23020114/09000025 Construction Provision of Drainage 750M at Gimba & Yakasai		19,800,200.00
21001001/23040105/09000001 Water Pollution Prevention & Control	2,200,000.00	
21001001/23040104/09000004 Refuse Evacuation and Waste Management	1,500,000.00	
Total	18,694,959.36	50,353,123.61
Note 17 - Water Resources and Rural Development	24,438,640.60	56,429,590.20
25001001/23030104/10000001 Renovation of Water to all Offices	1,253,828.60	
15001001/23030104/10000001 Rehabilitation and Repairs of Earth DAM at Maigana		7,698,600.00
34001001/23020105/10000001 Construction/Provision of Boreholes		1,624,668.55
34001001/23020105/10000078 Construction / Provision Of Tube Wells		1,500,000.00
34001001/23020105/10000081 Construction of Bore Holes Across the L.G	21,687,919.00	25,469,837.05
34001001/23020105/10000082 Water Facilities	1,496,893.00	9,697,000.00
34001001/23020105/10000083 Construction of Earth DAM at Garu Ward		10,439,484.60
Total	24,438,640.60	56,429,590.20
25001001/23020127/11000001 Construction/Provision of ICT Rooms & Purchase of Computer &	466,165.42	
17001001/23050101/11000001 Information Gadget	1,500,000.00	500,000.00
Total	1,966,165.42	500,000.00
Note - 20 Reform of Government and Governance		
25001001/23010112/13000002 Supply of Office Furniture & Fittings for Offices in the L/G	2,911,520.68	3,697,700.00
25001001/23010113/13000004 To Purchase Computers for Keeping & Updating Information	5,800,000.00	

Notes to Cash Flow Statement - Cont'd

	Actual 2019 ₦	Actual 2018 ₦
25001001/23020101/13000005 Constr. of Computers room for Dept. of Budget Planning etc	96,468,393.59	25,250,000.00
25001001/23020104/13000006 Fencing of Local Government Secretariat		13,394,000.00
25001001/23030121/13000007 Rehab / Repairs Of Local Govt. Secretariat	18,235,491.35	
25001001/23030121/13000008 Local Government Secretariat		6,797,719.90
25001001/23030103/13000009 Rehabilitation and Repairs of Residential Building	480,595.59	4,000,000.00
25001001/23050101/13000012 Fixed Asset Register Valuation and Tagnation	498,099.54	
25001001/23010101/13000013 Purchase / Acquisition Of Land	2,300,000.00	
25001001/23050101/13000014 Provision of Facilities for Security Agencies	51,800,000.00	
25001001/23050101/13000015 Provision of I Care Local Government	4,000,000.00	
25001001/23050101/13000016 Settlement of Capital Liabilities	12,150,000.00	
25001001/23050101/13000017 Supply and Installation of of Digital Panasonic PABX Interco	4,273,501.12	
34001001/23020101/13000011 Reconstruction of Local Government Secretariat Phase I	179,000.00	14,047,647.40
34001001/23010105/13000029 Purchase of Motor Vehicle 8 No Hilux for Budget Office and S	15,230,000.00	3,869,400.00
17001001/23010112/13000002 Purchase of Lighting Equipment	495,000.00	
17001001/23010128/13000008 Purchase of Community Development Materials	11,700,000.00	
Total	226,521,601.87	71,056,467.30
Note 21 - Power		
34001001/23010119/14000005 Rural Electrification Across the Local Government	154,632,514.93	50,656,447.30
34001001/23014015/14000015 Power Generation	494,950.00	4,119,856.00
34001001/23020123/14000018 Install. Of Solar Street Lights @ LG Secretariat	11,953,183.69	
34001001/23020103/14000027 Prov for Replacement of Vandalized Electr Equipt/Instat Wrks	23,646,530.59	
34001001/23010119/14000039 Purchase of Transformers to Supply 7 NOS Sets of 300KVA	2,565,087.00	13,895,264.00
34001001/23020103/14000051 Vandalization of Electrification		21,480,626.60
34001001/23020103/14000052 Provision for Solar Home System	430,978.26	
Total	193,723,244.47	90,152,193.90
Note 24 - Road		
34001001/23020114/17000001 Construction of Feeder Road at Bye Pass Phase 1 Soba	991,794.76	35,975,994.62
34001001/23020114/17000035 Construction of Small Bridge at Sobawa	25,079,729.00	3,719,597.69
34001001/23020114/17000058 Const. of Feeder Road at Bye Pass Phase 1 Soba		13,026,750.52
34001001/23020114/17000061 Completion of Drainage at Danwata	50,620,194.30	
34001001/23020118/17000065 Const. of [2Nos] Single Rings Culverts at N18 Each		9,814,469.21
34001001/23030113/17000092 Rehab/Rep - Roads feeder Roads Dinya/Alhazawa - Turawa/Garu		45,807,201.66
34001001/23030113/17000093 Rehabilitation and Repairs of Pot Holes From Yakasai to Raha	450,000.00	7,630,000.00
34001001/23020114/17000094 Construction of Feeder Road at Tudun Wadan Garu Alhazawa D		19,725,572.45
34001001/23020114/17000097 Construction of 2.3KM Gimba Township Road	41,850.00	
34001001/23020114/17000098 Construction of Roads across the L.G (Soba Danwata Garu T	228,302,449.08	
Total	305,486,017.14	135,699,586.15

Notes to Cash Flow Statement- Cont'd

	Actual 2019	Actual 2018
Note 29 - Net Cash Flow from Investment Activities By Sector:	₦	₦
Capital Expenditure by Administrative Sector	207,320,595.89	87,015,935.44
Capital Expenditure by Economic Sector	584,026,462.97	453,666,747.66
Capital Expenditure by Social Sector	150,241,480.08	176,120,764.37
Total	941,588,538.94	716,803,447.47
Note 29A - Net Cash Flow from Investment Activities By Economic:		
Purchase of Fixed Assets General	267,484,217.08	156,287,326.30
Construction and Provision of Fixed Assets General	551,791,575.66	353,064,082.74
Rehabilitation and Repairs of Fixed Assets General	30,291,145.54	189,719,038.43
Preservation of the Environment General	3,700,000.00	
Acquisition of Non Tangible Assets	88,321,600.66	17,733,000.00
Total - 29A	941,588,538.94	716,803,447.47
Note 29B - Net Cash Flow from Investment Activities By Location:		
Gima Ward		19,800,200.00
Dan Wata Ward	50,620,194.30	9,814,469.21
Rahama Ward	450,000.00	7,630,000.00
Soba Ward	887,018,344.64	601,581,219.55
Maigana Ward	3,500,000.00	2,005,300.00
Garu Gwanki Ward		75,972,258.71
Total - 29B	941,588,538.94	716,803,447.47
Note 36 - BTL Receipts		
25001001/12150001 Withholding Taxes due to FIRS	32,259,830.25	1,519,482.90
25001001/12150002 VAT due to FIRS	28,534,582.68	10,036,481.32
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	7,003,718.62	18,723,871.36
25001001/12150004 Union Deductions	3,196,217.97	1,851,396.00
25001001/12150005 Deposits	5,751,787.02	
25001001/12150008 10% Contract Retention Fee	23,884,486.74	10,040,150.00
25001001/12150009 Sigma Pension Deduction	42,709,715.11	
25001001/12150010 WHT to due BIR	1,200,788.50	10,030,381.02
25001001/12150012 NULGE Deduction	2,129,188.17	25,408,303.48
25001001/12150015 Party Deduction	1,755,038.40	
25001001/12150016 Monthly Repayment by Staff Of LG	188,636.46	
25001001/12150026 NULGE Loan Deduction	218,119.13	123,540.86
25001001/12150030 Refund of Unclaimed Salary	354,677.19	
25001001/12150036 National Housing Fund Deduction	2,421,731.37	19,920,050.66
25001001/12150039 AOPSHON		299,500.00
Total	151,608,517.61	97,953,157.60

Notes to Cash Flow Statement- Cont'd

	Actual 2019	Actual 2018
	₦	₦
Note 37 - Below the Line Payments		
25001001/22080001 WHT	32,259,830.25	1,519,482.90
25001001/22080002 Vat due to FIRS	28,534,582.68	10,036,481.32
25001001/22080003 PAYE Taxes due to State Board of Internal Revenue	7,003,718.62	18,723,871.36
25001001/22080004 Union Deductions	3,196,217.97	1,851,396.00
25001001/22080005 Deposits	5,751,787.02	
25001001/22080008 10% Contract Retention Charges	23,884,486.74	10,040,150.00
25001001/22080009 Sigma Pension Deduction	42,709,715.11	
25001001/22080010 WHT to due BIR	1,200,788.50	10,030,381.02
25001001/22080012 NULGE Deduction	2,129,188.17	25,408,303.48
25001001/22080015 Party Deduction	1,755,038.40	
25001001/22080016 Monthly Repayment by Staff of LG	188,636.46	
25001001/22080026 NULGE Loan Deduction	218,119.13	123,540.86
25001001/22080030 Refund of Unclaimed Salary	354,677.19	
25001001/22080036 National Housing Fund Deduction	2,421,731.37	19,920,050.66
25001001/22080039 AOPSHON		299,500.00
Total	151,608,517.61	97,953,157.60
Note 38 - Closing Balance		
25001001/00000001 UBA - Paris Fund Refund Account	26,122.06	
25001001/00000002 UBA - Operational Salary Account	1,070,467.10	
25001001/00000004 UBA - Operational Account	2,135,530.26	
20001001/31010117 UBA - Revenue /Capital Project Acct	24,330,096.61	292,905,923.23
20001001/31010119 First Bank - Main Account		171,836.14
20001001/00000020 First Bank - Operational Account - Capital Project		413,856.67
20001001/00000021 First Bank - Operational Account - Salaries		3,583,868.31
Sub Total: Cash and Bank	27,562,216.03	297,075,484.35
Total Consolidated Cash & Bank Balances	27,562,216.03	297,075,484.35

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2019	2018
	₦	₦
Note 39 - Treasuries and Banks		
UBA - Paris Fund Refund Account	26,122.06	
UBA - Operational Salary Account	1,070,467.10	
UBA - Operational Account	2,135,530.26	
UBA - Revenue /Capital Project Acct	24,330,096.61	292,905,923.23
First Bank - Main Account		171,836.14
First Bank - Operational Account - Capital Project		413,856.67
First Bank - Operational Account - Salaries		3,583,868.31
Total	27,562,216.03	297,075,484.35
Note 40 - Investments		
Ikara Food Processing	2,000,000.00	2,000,000.00
Universal Bank	1,000,000.00	1,000,000.00
Kachia Ginger Company	2,000,000.00	2,000,000.00
Intercity Bank Plc (Unity bank Plc)	2,000,000.00	2,000,000.00
Makarfi Sugar	1,000,000.00	1,000,000.00
First Inland Bank (Former NUB)	5,500,000.00	5,500,000.00
Global Bank	500,000.00	500,000.00
Total	14,000,000.00	14,000,000.00
Note 41 - Advances		
Note 42 - Consolidated Revenue Fund		
Opening Balance	297,075,484.35	18,752,198.76
Add/(Less) Net Recurrent Surplus/(Deficit)	269,513,268.32	278,323,285.59
Closing Balance	27,562,216.03	297,075,484.35
Opening Balance		
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
Note 51 - Rates							
Shops and Kiosk Rates			4,027,816.00	4,027,816.00	4,027,816.00-		
Land use Charges (Private and Commercial Property)			6,390,030.00	6,390,030.00	6,390,030.00-		
Total			10,417,846.00	10,417,846.00	10,417,846.00-		
Note 52 - Fees							
Marriage/Divorce Fees			2,254,839.00	2,254,839.00	2,254,839.00-		
Slaughter Slab Fees			690,575.00	690,575.00	690,575.00-		
Other Levies and Fees			6,673,700.00	6,673,700.00	6,673,700.00-		
Total			9,619,114.00	9,619,114.00	9,619,114.00-		
Note 55 - Earnings							
Earning from Motor Park			5,502,658.00	5,502,658.00	5,502,658.00-		
Total			5,502,658.00	5,502,658.00	5,502,658.00-		
Note 63 - Employee Compensation							
Personnel Management	232,609,513.44	305,079,071.82	305,093,221.00	350,093,221.00	45,014,149.18+	331,296,300.00	364,425,930.00
Department of Education						991,355,565.00	1,121,065,639.00
Department of Health		205,543,132.68	206,274,864.00	206,274,864.00	731,731.32+	177,759,664.00	182,235,630.00
Contribution to Primary Education	716,560,927.26	710,015,162.18	864,787,107.00	937,946,989.00	227,931,826.82+		
Total	949,170,440.70	1,220,637,366.68	1,376,155,192.00	1,494,315,074.00	273,677,707.32+	1,500,411,529.00	1,667,727,199.00
Note 64 - Social Benefits							
Contribution to Pension Fund	46,727,911.67	15,027,863.09	15,103,512.00	59,969,202.00	44,941,338.91+		
Other Pension Requirement	43,727,912.67			44,865,690	44,865,690.00+	20,000,000	20,000,000
Total	90,455,824.34	15,027,863.09	15,103,512.00	104,834,892.00	89,807,028.91+	20,000,000.00	20,000,000.00
Note 65 - Overhead Cost							
Personnel Management	385,896,365.26	380,763,205.64	383,577,905.00	383,577,905.00	2,814,699.36+	323,634,018.00	296,474,649.00
Department of Agriculture & Natural Resources	39,844,100.00	13,255,319.19	14,021,419.00	14,021,419.00	766,099.81+	20,721,419.00	20,346,419.00
Department of Works and Housing	17,688,434.93	21,347,033.98	22,760,000.00	22,760,000.00	1,412,966.02+	18,120,000.00	16,260,000.00
Department of Education	28,926,601.99	56,169,278.00	56,900,000.00	56,900,000.00	730,722.00+	36,200,000.00	36,200,000.00
Department of Health	29,446,610.00	25,175,301.00	25,718,888.00	25,718,888.00	543,587.00+	31,592,999.00	39,124,999.00
Total	501,802,112.18	496,710,137.81	502,978,212.00	502,978,212.00	6,268,074.19+	430,268,436.00	408,406,067.00
Note 66 - CRFC(Excluding S/Benefits & Pub Debts)							
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS	1,519,482.90	32,259,830.25			32,259,830.25+		
VAT due to FIRS	10,036,481.32	28,534,582.68			28,534,582.68+		
PAYE Taxes due to State Board of Internal Revenue	18,723,871.36	7,003,718.62			7,003,718.62+		
Union Deductions	1,851,396.00	3,196,217.97			3,196,217.97+		
Deposits		5,751,787.02			5,751,787.02+		

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
10% Contract Retention Fee	10,040,150.00	23,884,486.74			23,884,486.74+		
Sigma Pension Deduction		42,709,715.11			42,709,715.11+		
WHT to due BIR	10,030,381.02	1,200,788.50			1,200,788.50+		
NULGE Deduction	25,408,303.48	2,129,188.17			2,129,188.17+		
Party Deduction		1,755,038.40			1,755,038.40+		
Monthly Repayment by Staff Of LG		188,636.46			188,636.46+		
NULGE Loan Deduction	123,540.86	218,119.13			218,119.13+		
Refund of Unclaimed Salary		354,677.19			354,677.19+		
National Housing Fund Deduction	19,920,050.66	2,421,731.37			2,421,731.37+		
AOPSHON	299,500.00						
Total	97,953,157.60	151,608,517.61			151,608,517.61+		
Note 68 - Below the Line Payments							
WHT	1,519,482.90	32,259,830.25			32,259,830.25-		
Vat due to FIRS	10,036,481.32	28,534,582.68			28,534,582.68-		
PAYE Taxes due to State Board of Internal Revenue	18,723,871.36	7,003,718.62			7,003,718.62-		
Union Deductions	1,851,396.00	3,196,217.97			3,196,217.97-		
Deposits		5,751,787.02			5,751,787.02-		
10% Contract Retention Charges	10,040,150.00	23,884,486.74			23,884,486.74-		
Sigma Pension Deduction		42,709,715.11			42,709,715.11-		
WHT to due BIR	10,030,381.02	1,200,788.50			1,200,788.50-		
NULGE Deduction	25,408,303.48	2,129,188.17			2,129,188.17-		
Party Deduction		1,755,038.40			1,755,038.40-		
Monthly Repayment by Staff of LG		188,636.46			188,636.46-		
NULGE Loan Deduction	123,540.86	218,119.13			218,119.13-		
Refund of Unclaimed Salary		354,677.19			354,677.19-		
National Housing Fund Deduction	19,920,050.66	2,421,731.37			2,421,731.37-		
AOPSHON	299,500.00						
Total	97,953,157.60	151,608,517.61			151,608,517.61-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
Note 71 - General Public Services							
25001001/23020127/11000001 Constr/Provision of ICT Rooms & Purchase of Computer		466,165.42	500,000.00	500,000.00	33,834.58+	500,000.00	500,000.00
25001001/23010112/13000002 Supply of Office Furniture & Fittings for Offices in the L/G	3,697,700.00	2,911,520.68	3,000,000.00	3,000,000.00	88,479.32+	1,480,000.00	1,920,000.00
25001001/23010113/13000004 To Purch Computers for Keeping & Updating Information		5,800,000.00	6,500,000.00	6,500,000.00	700,000.00+	1,000,000.00	1,000,000.00
25001001/23020101/13000005 Constr. of Computers room for Dept. of Budget Planning etc	25,250,000.00	96,468,393.59	101,000,000.00	101,000,000.00	4,531,606.41+	10,000,000.00	10,000,000.00
25001001/23020104/13000006 Fencing of Local Government Secretariat	13,394,000.00						
25001001/23030121/13000007 Rehab / Repairs Of Local Govt. Secretariat		18,235,491.35	19,000,000.00	19,000,000.00	764,508.65+	5,075,000.00	3,500,000.00
25001001/23030121/13000008 Local Government Secretariat	6,797,719.90						
25001001/23030103/13000009 Rehabilitation and Repairs of Residential Building	4,000,000.00	480,595.59	500,000.00	500,000.00	19,404.41+	1,500,000.00	1,500,000.00
25001001/23020101/13000010 Constr of 3No Police Outpost at Richifa Kinkiba & Danw				33,200,000.00	33,200,000.00+		
25001001/23010105/13000011 Purch of Toyota Hilux for Project Monitoring & Motor Cycle				25,000,000.00	25,000,000.00+		
25001001/23050101/13000012 Fixed Asset Register Valuation and Tagnation		498,099.54	500,000.00	500,000.00	1,900.46+	12,000,000.00	12,000,000.00
25001001/23010101/13000013 Purchase / Acquisition Of Land		2,300,000.00	3,000,000.00	3,000,000.00	700,000.00+	24,000,000.00	6,000,000.00
25001001/23050101/13000014 Provision of Facilities for Security Agencies		51,800,000.00	52,313,000.00	52,313,000.00	513,000.00+		
25001001/23050101/13000015 Provision of I Care Local Government		4,000,000.00	4,500,000.00	4,500,000.00	500,000.00+	4,200,000.00	1,500,000.00
25001001/23050101/13000016 Settlement of Capital Liabilities		12,150,000.00	12,853,211.00	12,853,211.00	703,211.00+	40,000,000.00	20,000,000.00
25001001/23050101/13000017 Supply and Installation of of Digital Panasonic Pabx Interco		4,273,501.12	5,300,000.00	5,300,000.00	1,026,498.88+		
34001001/23020101/13000011 Reconstr of Local Government Secretariat Phase I	14,047,647.40	179,000.00	200,000.00	200,000.00	21,000.00+	1,500,000.00	1,500,000.00
34001001/23010105/13000029 Purch of Motor Vehicle 8 No Hilux for Budget Office and S	3,869,400.00	15,230,000.00	15,250,000.00	15,250,000.00	20,000.00+	25,000,000.00	25,000,000.00
17001001/23010112/13000002 Purchase of Lighting Equipment		495,000.00	500,000.00	500,000.00	5,000.00+		
17001001/23010123/13000007 Purchase of Equipment for Mini Fire Service Station			500,000.00	500,000.00	500,000.00+	10,000,000.00	10,000,000.00
17001001/23010128/13000008 Purchase of Community Development Materials		11,700,000.00	12,000,000.00	12,000,000.00	300,000.00+	9,540,000.00	1,000,000.00
Total	71,056,467.30	226,987,767.29	237,416,211.00	295,616,211.00	68,628,443.71+	145,795,000.00	95,420,000.00
Note 74 - Economic Affairs							
25001001/23020113/01000001 Construction of Loading and Up-Loading of Cattle at Soba	14,176,515.54						
25001001/23030104/10000001 Renovation of Water to all Offices		1,253,828.60	1,700,000.00	1,700,000.00	446,171.40+	3,230,000.00	1,700,000.00
15001001/23010127/01000002 Purchase of Tractors Implement such as A & B		400,000.00	500,000.00	500,000.00	100,000.00+		
15001001/23050101/01000010 Food Security		6,700,000.00	7,000,000.00	7,000,000.00	300,000.00+		
15001001/23010127/01000012 Supply of Irrigation Pumps for Dry Season Farming Prog.	10,220,100.00		500,000.00	500,000.00	500,000.00+	8,200,000.00	1,000,000.00
15001001/23010127/01000013 Provision of Fuel Plantation / Economic Trees	3,950,000.00	2,800,000.00	3,000,000.00	3,000,000.00	200,000.00+	2,600,000.00	2,000,000.00
15001001/23010124/01000014 Purchase of Agro Chemicals	5,230,000.00	3,300,000.00	3,500,000.00	3,500,000.00	200,000.00+	5,550,000.00	1,500,000.00
15001001/23050101/01000018 Vocational and Skill Development	11,000,000.00						
15001001/23030112/01000019 Rehabilitation / Repairs of Veterinary Clinic at Kwasallo	2,005,300.00	2,000,000.00	2,200,000.00	2,200,000.00	200,000.00+	800,000.00	200,000.00
15001001/23010127/01000022 Purchase Of Agricultural Equipment	9,884,000.00	7,350,000.00	7,500,000.00	7,500,000.00	150,000.00+	11,500,000.00	2,500,000.00
15001001/23020104/01000023 Prov. for Demarcation of Livestock Route Soba & Maigana	10,839,000.00	3,700,000.00	4,000,000.00	4,000,000.00	300,000.00+	3,200,000.00	2,000,000.00
15001001/23020113/01000024 Mini Slaughter House at Dinya & Gamagira	11,610,400.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
15001001/23020118/01000025 Construction of Rice Milling Industry at Soba & Maigana	19,500,206.40		300,000.00	300,000.00	300,000.00+	11,000,000.00	2,000,000.00
15001001/23050101/01000026 SHAWN II Programme	6,233,000.00	2,600,000.00	3,000,000.00	3,000,000.00	400,000.00+	3,000,000.00	3,000,000.00
15001001/23020113/01000027 Mini Slaughter House at Dinya & Gamagira	2,500,000.00						
15001001/23020113/01000029 Establishing of Plant and Nursery at Soba and Maigana		1,500,000.00	1,684,083.00	1,684,083.00	184,083.00+	1,000,000.00	1,000,000.00
34001001/23010119/14000005 Rural Electrification Across the Local Government	50,656,447.30	154,632,514.93	155,089,898.00	155,089,898.00	457,383.07+	67,000,000.00	67,000,000.00

Notes To Statement Of Capital Development Fund – Cont'd

	Actual 2018 ₦	Actual 2019 ₦	Budget 2019 ₦	Revised Budget2019 ₦	Variance 2019 ₦	Proposed Budget2020 ₦	Proposed Budget2021 ₦
34001001/23014015/14000015 Power Generation	4,119,856.00	494,950.00	500,000.00	500,000.00	5,050.00+	1,000,000.00	1,000,000.00
34001001/23020123/14000018 Install. Of Solar Street Lights @ LG Secretariat		11,953,183.69	12,000,000.00	12,000,000.00	46,816.31+	24,000,000.00	24,000,000.00
34001001/23020103/14000027 Prov for Replacement of Vandalised Electr Equip/Instat Wrks		23,646,530.59	23,692,421.00	23,692,421.00	45,890.41+	500,000.00	500,000.00
34001001/23010119/14000039 Purchase of Transformers to Supply 7 NOS Sets of 300KVA	13,895,264.00	2,565,087.00	3,000,000.00	3,000,000.00	434,913.00+	4,500,000.00	4,500,000.00
34001001/23020103/14000051 Vandalization of Electrification	21,480,626.60						
34001001/23020103/14000052 Provision for Solar Home System		430,978.26	500,000.00	500,000.00	69,021.74+		
34001001/23020114/17000001 Construction of Feeder Road at Bye Pass Phase 1 Soba	35,975,994.62	991,794.76	1,000,000.00	1,000,000.00	8,205.24+	2,000,000.00	2,000,000.00
34001001/23020114/17000035 Construction of Small Bridge at Sobawa	3,719,597.69	25,079,729.00	25,087,529.00	25,087,529.00	7,800.00+	587,529.00	587,529.00
34001001/23020114/17000058 Constr. of Feeder Road at Bye Pass Phase 1 Soba	13,026,750.52						
34001001/23020114/17000061 Completion of Drainage at Danwata		50,620,194.30	51,000,000.00	51,000,000.00	379,805.70+	51,000,000.00	51,000,000.00
34001001/23020118/17000065 Const. of [2Nos] Single Rings Culverts at N18 Each	9,814,469.21						
34001001/23030113/17000092 Rehab/Rep - Rds feeder Rds Dinya/Alhazawa - Turawa/Garu	45,807,201.66						
34001001/23030113/17000093 Rehabilitation & Repairs of Pot Holes From Yakasai to Raha	7,630,000.00	450,000.00	600,000.00	600,000.00	150,000.00+	100,000.00	100,000.00
34001001/23020114/17000094 Constr of Feeder Road at Tudun Wadan Garu Alhazawa	19,725,572.45						
34001001/23020114/17000095 Construction of Small Bridge at Turawa				4,500,000.00	4,500,000.00+		
34001001/23020114/17000096 Construction/Provision of Roads (3Kil) at Gamagira				70,100,000.00	70,100,000.00+		
34001001/23020114/17000097 Construction of 2.3KM Gimba Township Road		41,850.00	50,150.00	50,150.00	8,300.00+		
34001001/23020114/17000098 Construction of Roads across the L.G (Soba Danwata Garu T		228,302,449.08	229,000,000.00	229,000,000.00	697,550.92+	280,000,000.00	280,000,000.00
Total	333,000,301.99	530,813,090.21	537,404,081.00	612,004,081.00	81,190,990.79+	481,767,529.00	448,587,529.00
Note 75 - Environmental Protection							
34001001/23020116/09000001 Const. of 5Nos of Single Rings Culverts at Soba Ward N400k		14,994,959.36	15,000,000.00	15,000,000.00	5,040.64+	2,000,000.00	2,000,000.00
34001001/23020116/09000005 Const of 5Nos of Single Ring Culverts at Gamagira Ward N400k						2,850,000.00	1,500,000.00
34001001/23020114/09000024 Construction / Provision of Drainage across the Local Gov't	30,552,923.61						
21001001/23040105/09000001 Water Pollution Prevention & Control		2,200,000.00	2,500,000.00	2,500,000.00	300,000.00+		
21001001/23040104/09000004 Refuse Evacuation and Waste Management		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+		
Total	30,552,923.61	18,694,959.36	19,500,000.00	19,500,000.00	805,040.64+	4,850,000.00	3,500,000.00
Note 76 - Housing and Community Development							
25001001/23020118/06000002 Constr / Prov.Of Public Toilets provision Of V.I.P Toilet	4,200,000.00					2,000,000.00	2,000,000.00
25001001/23030124/06000003 Rehabilitation & Repairs of Market	10,500,000.00	6,498,000.00	6,500,000.00	6,500,000.00	2,000.00+	2,500,000.00	2,500,000.00
25001001/23020104/06000004 Fencing of Cemetery	5,000,000.00	185,000.00	200,000.00	200,000.00	15,000.00+	1,500,000.00	1,500,000.00
15001001/23010101/06000001 Land Compensation	3,243,200.00						
15001001/23030103/06000002 Rehab/Rep of Fertilizer Store renovatn of Damaged Fertilizer	3,400,000.00	878,430.00	1,053,731.00	1,053,731.00	175,301.00+	2,500,000.00	500,000.00
15001001/23020104/06000003 Constr / Provision of Cafeteria for local Government Staff	3,500,000.00						
15001001/23030104/10000001 Rehabilitation and Repairs of Earth DAM at Maigana	7,698,600.00						
34001001/23020118/06000002 Construction/Provision of Infrastructure(Refumd to State Go				88,992,035.00	88,992,035.00+		
34001001/23020114/09000025 Construction Provision of Driantage 750M at Gimba & Yakasai	19,800,200.00			20,000,000.00	20,000,000.00+		
34001001/23020105/10000001 Construction/Provision of Boreholes	1,624,668.55						
34001001/23020105/10000078 Construction / Provision Of Tube Wells	1,500,000.00						
34001001/23020105/10000081 Construction of Bore Holes Across the L.G	25,469,837.05	21,687,919.00	22,000,000.00	22,000,000.00	312,081.00+	23,750,000.00	5,000,000.00
34001001/23020105/10000082 Water Facilities	9,697,000.00	1,496,893.00	1,500,000.00	1,500,000.00	3,107.00+	2,500,000.00	2,500,000.00
34001001/23020105/10000083 Construction of Earth DAM at Garu Ward	10,439,484.60		50,044.00	50,044.00	50,044.00+	6,800,000.00	500,000.00
Total	106,072,990.20	30,746,242.00	31,303,775.00	140,295,810.00	109,549,568.00+	41,550,000.00	14,500,000.00

Notes To Statement Of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
Note 77 - Health							
21001001/23010112/04000011 Furn. & Purch of Hospital Equip to 5No Clinic (Access the LG	9,074,715.00						
21001001/23020117/04000016 Fencing of Soba Primary Health Care		4,397,522.61	5,000,000.00	5,000,000.00	602,477.39+	7,250,000.00	5,000,000.00
21001001/23010122/04000017 Purchase of Test Kits for PHC	3,200,000.00	22,050,000.00	25,000,000.00	25,000,000.00	2,950,000.00+	1,000,000.00	500,000.00
21001001/23010122/04000026 Purchase of medical text kits for PHC		1,000,000.00	1,500,000.00	1,500,000.00	500,000.00+	1,500,000.00	1,500,000.00
21001001/23020106/04000029 Construction of Primary Health Care Agency Across the L.G	4,520,100.00						
21001001/23020106/04000030 Construction of Primary Health Care Agency Office at the L.G	8,999,500.00						
Total	25,794,315.00	27,447,522.61	31,500,000.00	31,500,000.00	4,052,477.39+	9,750,000.00	7,000,000.00
Note 79 - Education							
17001001/23010124/05000001 Purchase of Teaching/Learning Aid Equipment	34,258,000.00	34,917,857.47	35,000,000.00	35,000,000.00	82,142.53+		
17001001/23020107/05000002 Construction / Provision of Public Schools		191,063.00	199,363.00	199,363.00	8,300.00+		
17001001/23020107/05000009 Construction of 1 Block of 2 Classrooms at A/L.Sambimi		64,963,000.00	65,000,000.00	65,000,000.00	37,000.00+	45,000,000.00	30,000,000.00
17001001/23030106/05000026 Reh/Repairs Of Lea Primary School Turawa		494,800.00	500,000.00	500,000.00	5,200.00+		
17001001/23030106/05000027 Rehab./Repairs of LEA Primary Schools in the [II] Wards	101,880,216.87						
17001001/23010124/05000028 Purch of Classroom Furniture across the Local Govt 11 Wards			84,500,000.00	84,500,000.00	84,500,000.00+	35,350,000.00	35,525,000.00
17001001/23010124/05000030 Purchase of Comm. Dev. Materials	5,108,500.00						
17001001/23020107/05000031 Construction of 1 Block of 2 Class Rooms at Soba District	4,779,732.50						
17001001/23020107/05000032 Construction of 1 Block of Class Rooms at Maigana District	3,800,000.00					15,000,000.00	15,000,000.00
17001001/23010112/05000033 Purchase of Schools Furniture (Desk / Benches) for distribut		32,237.00	39,737.00	39,737.00	7,500.00+		
17001001/23050101/05000034 Provision for Vocational and Skills Development		4,800,000.00	5,500,000.00	5,500,000.00	700,000.00+	7,000,000.00	2,500,000.00
17001001/23050101/11000001 Information Gadget	500,000.00	1,500,000.00	2,500,000.00	2,500,000.00	1,000,000.00+	500,000.00	500,000.00
Total	150,326,449.37	106,898,957.47	193,239,100.00	193,239,100.00	86,340,142.53+	102,850,000.00	83,525,000.00

SCHEDULE OF RECURRENT REVENUE

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin and Finance							
25001001/11010001 Statutory Allocation	1,996,885,805.46	1,938,736,013.17	2,171,718,758.00	2,171,718,758.00	232,982,744.83-		
25001001/11010002 Share of VAT	445,031,153.45	398,993,916.21	481,768,226.00	481,768,226.00	82,774,309.79-		
25001001/11010003 Excess Crude	17,895,469.94						
25001001/11010006 NNPC Refunds		2,886,366.12			2,886,366.12+		
25001001/11010011 10% IGR State Contribution			77,684,083.00	77,684,083.00	77,684,083.00-		
25001001/11010013 Exchange Rate Difference	22,435,756.98	3,240,086.19			3,240,086.19+		
25001001/11000018 Solid Mineral		2,511,215.49			2,511,215.49+		
25001001/11000019 Share of Forex Equalization	45,523,656.99	37,598,342.71			37,598,342.71+		
25001001/11000020 Excess Bank Charges Recovered	4,959,954.35	4,609,684.65			4,609,684.65+		
25001001/11000000 Share of goods & value consideration		15,875,013.66			15,875,013.66+		
Total	2,532,731,797.17	2,404,450,638.20	2,731,171,067.00	2,731,171,067.00	326,720,428.80-		
TAXES							
25001001 - Department of Admin and Finance							
25001001/12100002 Repayment of Bicycle Advances(Principal)	1,401,624.00						
25001001/12100005 Refunds	2,421,689.11						
Total	3,823,313.11						
RATES							
25001001 - Department of Admin and Finance							
25001001/12030006 Shops and Kiosk Rates			4,027,816.00	4,027,816.00	4,027,816.00-		
25001001/12030007 Land use Charges (Private and Commercial Property)			6,390,030.00	6,390,030.00	6,390,030.00-		
Total			10,417,846.00	10,417,846.00	10,417,846.00-		
FEES							
25001001 - Department of Admin and Finance							
25001001/12040018 Marriage/Divorce Fees			2,254,839.00	2,254,839.00	2,254,839.00-		
25001001/12040099 Slaughter Slab Fees			690,575.00	690,575.00	690,575.00-		
25001001/12040104 Other Levies and Fees			6,673,700.00	6,673,700.00	6,673,700.00-		
Total			9,619,114.00	9,619,114.00	9,619,114.00-		
EARNINGS							
25001001 - Department of Admin and Finance							
25001001/12070013 Earning from Motor Park			5,502,658.00	5,502,658.00	5,502,658.00-		
Total			5,502,658.00	5,502,658.00	5,502,658.00-		
REPAYMENTS							
25001001 - Department of Admin and Finance							
25001001/12100002 Repayment of Bicycle Advances(Principal)	1,401,624.00						
25001001/12100005 Refunds	2,421,689.11						
Total	3,823,313.11						

Schedule of Recurrent Revenue – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin and Finance							
25001001/12150001 Withholding Taxes due to FIRS	1,519,482.90	32,259,830.25			32,259,830.25+		
25001001/12150002 VAT due to FIRS	10,036,481.32	28,534,582.68			28,534,582.68+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	18,723,871.36	7,003,718.62			7,003,718.62+		
25001001/12150004 Union Deductions	1,851,396.00	3,196,217.97			3,196,217.97+		
25001001/12150005 Deposits		5,751,787.02			5,751,787.02+		
25001001/12150008 10% Contract Retention Fee	10,040,150.00	23,884,486.74			23,884,486.74+		
25001001/12150009 Sigma Pension Deduction		42,709,715.11			42,709,715.11+		
25001001/12150010 WHT to due BIR	10,030,381.02	1,200,788.50			1,200,788.50+		
25001001/12150012 NULGE Deduction	25,408,303.48	2,129,188.17			2,129,188.17+		
25001001/12150015 Party Deduction		1,755,038.40			1,755,038.40+		
25001001/12150016 Monthly Repayment by Staff Of LG		188,636.46			188,636.46+		
25001001/12150026 NULGE Loan Deduction	123,540.86	218,119.13			218,119.13+		
25001001/12150030 Refund of Unclaimed Salary		354,677			354,677+		
25001001/12150036 National Housing Fund Deduction	19,920,051	2,421,731			2,421,731+		
25001001/12150039 AOPSHON	299,500						
Total	97,953,158	151,608,518			151,608,518+		

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/21010101 Basic Salary	232,609,513.44	305,079,071.82	305,093,221.00	350,093,221.00	45,014,149.18+	331,296,300.00	364,425,930.00
Sub Total - Personnel Cost	232,609,513.44	305,079,071.82	305,093,221.00	350,093,221.00	45,014,149.18+	331,296,300.00	364,425,930.00
25001001/22020101 Local Travel and Transport - Training	41,949,132.00	17,489,700.00	17,500,000.00	17,500,000.00	10,300.00+	63,000,000.00	54,000,000.00
25001001/22020106 Duty tour Allowance-Civil Servant	40,545,500.00	17,713,648.00	17,722,781.00	17,722,781.00	9,133.00+	47,445,562.00	23,722,781.00
25001001/22020203 Internet Access Charges	385,000.00						
25001001/22020301 Office Stationeries/Computer Consumables	7,698,000.00	2,480,030.00	2,500,000.00	2,500,000.00	19,970.00+	5,000,000.00	5,000,000.00
25001001/22020305 Printing of Non Security Documents	5,717,500.00	4,928,736.48	5,000,000.00	5,000,000.00	71,263.52+	7,000,000.00	7,000,000.00
25001001/22020306 Printing of Security Documents	9,207,300.00	4,959,200.00	5,000,000.00	5,000,000.00	40,800.00+	7,000,000.00	7,000,000.00
25001001/22020401 Maintenance of Motor Vehicle /Transport Equipment		3,198,450.00	3,300,000.00	3,300,000.00	101,550.00+	4,000,000.00	4,000,000.00
25001001/22020402 Maintenance of Office Furniture	6,556,275.00						
25001001/22020403 Maintenance of Office Building Residential Qtrs	6,282,249.26						
25001001/22020501 Training Staff Dev. And Welfare	325,000.00						
25001001/22020502 International Training		1,974,116.24	2,000,000.00	2,000,000.00	25,883.76+	5,000,000.00	5,000,000.00
25001001/22020503 Contribution to Training Fund	5,997,000.00	1,646,287.22	1,650,000.00	1,650,000.00	3,712.78+	7,150,000.00	7,150,000.00
25001001/22020505 Workshops & Seminars	6,876,000.00	5,944,998.00	6,045,000.00	6,045,000.00	100,002.00+	6,708,625.00	6,790,437.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		914,500.00	1,000,000.00	1,000,000.00	85,500.00+	945,000.00	945,000.00
25001001/22020601 Security Services	128,425,999.35	31,642,240.13	31,650,000.00	31,650,000.00	7,759.87+		
25001001/22020604 Security Vote (Including Operations)	8,142,000.00	4,989,488.00	5,000,000.00	5,000,000.00	10,512.00+	4,200,000.00	4,200,000.00
25001001/22020605 Cleaning &Fumigation Services	2,914,000.00	624,996.84	700,000.00	700,000.00	75,003.16+	700,000.00	700,000.00
25001001/22020606 Payment Of Security Guard Allowances		108,817,723.90	108,885,000.00	108,885,000.00	67,276.10+	36,000,000.00	36,000,000.00
25001001/22020611 5% Incentives for Revenue Officers		943,995.00	1,000,000.00	1,000,000.00	56,005.00+	1,000,000.00	1,000,000.00
25001001/22020701 Financial Consulting	4,095,000.00						
25001001/22020706 Surveying Services	3,865,000.00						
25001001/22020709 Consulting Services and Special Committees	3,918,000.00						
25001001/22020711 Automation of IPSAS Accounting Document	1,722,000.00	1,865,000.00	2,000,000.00	2,000,000.00	135,000.00+	4,000,000.00	4,000,000.00
25001001/22020901 Bank Charges (Other Than interest)	1,760,664.65	1,457,638.16	1,510,501.00	1,510,501.00	52,862.84+	1,000,000.00	1,000,000.00
25001001/22020902 Insurance for Local Government Property	1,175,000.00	3,551,982.70	3,689,753.00	3,689,753.00	137,770.30+	2,000,000.00	2,000,000.00
25001001/22020904 Other CRF Bank Charges		914,321.05	1,094,431.00	1,094,431.00	180,109.95+	1,094,431.00	1,094,431.00
25001001/22020905 Group Life Insurance		50,000.00	200,000.00	200,000.00	150,000.00+	2,000,000.00	2,000,000.00
25001001/22021001 Refreshment & Meals		2,992,700.00	3,000,000.00	3,000,000.00	7,300.00+	5,000,000.00	5,000,000.00
25001001/22021003 Publicity Advert & Briefing		11,963,999.85	12,000,000.00	12,000,000.00	36,000.15+	9,000,000.00	9,000,000.00
25001001/22021007 Staff Welfare Scheme		19,933,931.00	20,000,000.00	20,000,000.00	66,069.00+	4,000,000.00	4,000,000.00
25001001/22021008 Subscription to Professional Bodies	1,460,675.00						
25001001/22021013 Promotion Examination By LGSB	3,175,000.00	350,000.00	600,000.00	600,000.00	250,000.00+	1,000,000.00	1,000,000.00
25001001/22021014 Annual Budget Expenses and Administration	10,641,300.00	9,819,521.38	10,000,000.00	10,000,000.00	180,478.62+	2,380,000.00	2,380,000.00
25001001/22021024 Formation and Development of Cooperative						1,000,000.00	1,000,000.00
25001001/22021030 Miscellaneous Expenses		1,375,500.00	1,500,000.00	1,500,000.00	124,500.00+	2,500,000.00	2,500,000.00
25001001/22021031 Promotion Examination		3,499,000.00	3,500,000.00	3,500,000.00	1,000.00+	3,000,000.00	3,000,000.00
25001001/22021034 Benefit to Elected/Appointed Officials	26,657,270.00						
25001001/22021035 Local Government Election	16,907,000.00	35,564,733.64	35,620,258.00	35,620,258.00	55,524.36+	39,000,000.00	45,000,000.00
25001001/22021040 Final Accounts and Budget Preparation Expenses		1,962,799.00	2,000,000.00	2,000,000.00	37,201.00+		

Schedule of Personnel and Overhead Costs – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021043 Assistance to Religious Teachers Activities		5,420,000.00	5,500,000.00	5,500,000.00	80,000.00	2,000,000.00	2,000,000.00
25001001/22021066 Repatriation of Foster and Destitute		772,400.00	800,000.00	800,000.00	27,600.00+	2,000,000.00	2,000,000.00
25001001/22021067 Poverty Alleviation Programme		1,955,000.00	2,000,000.00	2,000,000.00	45,000.00+		
25001001/22021068 Monitoring and Evaluation	5,220,000.00	3,058,950.00	3,092,000.00	3,092,000.00	33,050.00+	6,110,400.00	5,092,000.00
25001001/22021070 Committees & Commissions Expenses		3,651,101.80	3,700,000.00	3,700,000.00	48,898.20+	3,000,000.00	3,000,000.00
25001001/22021071 Remuneration of Traditional and Title Holders	14,752,000.00	15,665,238.53	15,818,181.00	15,818,181.00	152,942.47+		
25001001/22021076 Retirement Bond Redemption Fund	14,546,500.00						
25001001/22021077 Local Government Reform	4,980,000.00	2,765,000.00	3,000,000.00	3,000,000.00	235,000.00+	5,000,000.00	5,000,000.00
25001001/22021078 Statistical Data Collection General		5,959,980.00	6,000,000.00	6,000,000.00	40,020.00+	5,400,000.00	5,900,000.00
25001001/22021079 Logistics for General Election		34,996,850.00	35,000,000.00	35,000,000.00	3,150.00+	25,000,000.00	25,000,000.00
25001001/22040109 Grant to Communities/NGO's		2,949,448.72	3,000,000.00	3,000,000.00	50,551.28+	3,000,000.00	3,000,000.00
Sub Total Overhead Cost	385,896,365.26	380,763,205.64	383,577,905.00	383,577,905.00	2,814,699.36+	323,634,018.00	296,474,649.00
Total Recurrent Expenditure	618,505,878.70	685,842,277.46	688,671,126.00	733,671,126.00	47,828,848.54+	654,930,318.00	660,900,579.00
15001001 - DEPARTMENT OF AGRIC & FORESTRY							
15001001/22020314 Provision of Service Materials	16,048,100.00						
15001001/22020316 Purchase of Agro Chemicals/Purchase of Veterinary Drugs	1,750,000.00	1,989,671.19	2,000,000.00	2,000,000.00	10,328.81+	1,000,000.00	1,000,000.00
15001001/22020318 Control of Keeping Animals	3,800,000.00	1,056,400.00	1,081,419.00	1,081,419.00	25,019.00+	3,581,419.00	3,581,419.00
15001001/22020605 Cleaning &Fumigation Services	4,500,000.00						
15001001/22020609 Bush Clearing Along High Ways		1,138,300.00	1,140,000.00	1,140,000.00	1,700.00+	2,640,000.00	2,640,000.00
15001001/22021055 Tree Planting Campaign			500,000.00	500,000.00	500,000.00+	4,000,000.00	4,000,000.00
15001001/22021062 Purchase of Crops Seedling		2,980,948.00	3,000,000.00	3,000,000.00	19,052.00+	4,000,000.00	4,000,000.00
15001001/22021063 Promotion of Agric Prod. Preserva. packaging & Processing	10,775,000.00	1,885,000.00	2,000,000.00	2,000,000.00	115,000.00+	4,000,000.00	4,000,000.00
15001001/22021064 World food Day/Women Days Celebration		4,205,000.00	4,300,000.00	4,300,000.00	95,000.00+	1,500,000.00	1,125,000.00
15001001/22040109 Grant To Communities/NGOs	2,971,000.00						
Sub Total Overhead Cost	39,844,100.00	13,255,319.19	14,021,419.00	14,021,419.00	766,099.81+	20,721,419.00	20,346,419.00
Total Recurrent Expenditure	39,844,100.00	13,255,319.19	14,021,419.00	14,021,419.00	766,099.81+	20,721,419.00	20,346,419.00
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE							
34001001/22020201 Electricity Charges	1,434,000.00	2,918,487.98	3,000,000.00	3,000,000.00	81,512.02+	4,000,000.00	4,000,000.00
34001001/22020205 Settlement of Water Bill	698,000.00	355,000.00	500,000.00	500,000.00	145,000.00+	1,000,000.00	1,000,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	6,112,500.00	4,139,546.00	4,300,000.00	4,300,000.00	160,454.00+	2,000,000.00	2,000,000.00
34001001/22020404 Maintenance of Office Furniture		975,000.00	1,000,000.00	1,000,000.00	25,000.00+	3,000,000.00	3,000,000.00
34001001/22020403 Maintenance of Office Building Residential Quarters		4,494,000.00	4,700,000.00	4,700,000.00	206,000.00+	1,700,000.00	1,700,000.00
34001001/22020405 Maintenance of Plants & Generators	1,894,875.90	1,448,000.00	1,760,000.00	1,760,000.00	312,000.00+	1,760,000.00	1,760,000.00
34001001/22020406 Other maintenance Services	1,451,842.03	987,000.00	1,000,000.00	1,000,000.00	13,000.00+	1,500,000.00	1,500,000.00
34001001/22020603 Residential Rent		1,880,000.00	2,000,000.00	2,000,000.00	120,000.00+		
34001001/22020605 Cleaning &Fumigation Services		4,150,000.00	4,500,000.00	4,500,000.00	350,000.00+	3,160,000.00	1,300,000.00
34001001/22020712 Fixed Assets Register Valuation and Tagnation	4,254,000.00						
34001001/22020801 Motor Vehicle Fuel Cost	300,000.00						
34001001/22020803 Plant /Generator Fuel Cost	1,543,217.00						
Sub Total Overhead Cost	17,688,434.93	21,347,033.98	22,760,000.00	22,760,000.00	1,412,966.02+	18,120,000.00	16,260,000.00
Total Recurrent Expenditure	17,688,434.93	21,347,033.98	22,760,000.00	22,760,000.00	1,412,966.02+	18,120,000.00	16,260,000.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
17001001 - DEPARTMENT OF EDUCATION & SOCIAL DEVELOPMENT							
17001001/21010101 Basic Salary						991,355,565.00	1,121,065,639.00
Sub Total - Personnel Cost						991,355,565.00	1,121,065,639.00
17001001/22020310 Teaching aids/ Instruction Materials		982,800.00	1,000,000.00	1,000,000.00	17,200.00+	2,000,000.00	2,000,000.00
17001001/22020504 Mass Literacy/Formal Adult Education		3,181,900.00	3,200,000.00	3,200,000.00	18,100.00+	3,200,000.00	3,200,000.00
17001001/22021001 Refreshment & Meals	4,644,940.00						
17001001/22021003 Publicity Advert & Briefing	3,684,936.99						
17001001/22021009 Sporting Activities	6,157,750.00	8,934,000.00	9,000,000.00	9,000,000.00	66,000.00+	7,000,000.00	7,000,000.00
17001001/22021018 Rural Women And Youth Empowerment Programme		6,875,750.00	7,000,000.00	7,000,000.00	124,250.00+		
17001001/22021021 Local Cultural Festival	3,580,000.00	7,461,250.00	7,500,000.00	7,500,000.00	38,750.00+	7,500,000.00	7,500,000.00
17001001/22021022 Cultural and Festival of Arts	2,924,000.00						
17001001/22021024 Women Empowerment Programme		827,000.00	1,000,000.00	1,000,000.00	173,000.00+		
17001001/22021025 NYSC Allowance	2,453,000.00	4,890,000.00	5,000,000.00	5,000,000.00	110,000.00+	3,000,000.00	3,000,000.00
17001001/22021042 Bursary Award & Education Development	5,481,975.00	18,149,500.00	18,200,000.00	18,200,000.00	50,500.00+	6,000,000.00	6,000,000.00
17001001/22021047 Overhead to Primary School		2,892,078.00	3,000,000.00	3,000,000.00	107,922.00+	6,000,000.00	6,000,000.00
17001001/22021048 Youth Summit/National Youth Council		1,975,000.00	2,000,000.00	2,000,000.00	25,000.00+	1,500,000.00	1,500,000.00
Sub Total Overhead Cost	28,926,601.99	56,169,278.00	56,900,000.00	56,900,000.00	730,722.00+	36,200,000.00	36,200,000.00
Total Recurrent Expenditure	28,926,601.99	56,169,278.00	56,900,000.00	56,900,000.00	730,722.00+	1,027,555,565.00	1,157,265,639.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary		205,543,132.68	206,274,864.00	206,274,864.00	731,731.32+	177,759,664.00	182,235,630.00
Sub Total - Personnel Cost		205,543,132.68	206,274,864.00	206,274,864.00	731,731.32+	177,759,664.00	182,235,630.00
21001001/22020307 Drugs & Medical Supplies	9,511,000.00						
21001001/22020708 Medical Consulting	4,444,000.00						
21001001/22021027 IPDS	9,573,360.00	4,492,000.00	4,500,000.00	4,500,000.00	8,000.00+	10,000,000.00	10,000,000.00
21001001/22021031 Rehabilitation of People with Disability		794,800.00	800,000.00	800,000.00	5,200.00+	1,500,000.00	1,500,000.00
21001001/22021041 Emergency Relief Materials/ Preparedness & Rponse to Epidemic		4,353,000.00	4,380,000.00	4,380,000.00	27,000.00+	7,532,000.00	15,064,000.00
21001001/22021047 Overhead Cost payment to Hospitals		2,700,000.00	2,877,888.00	2,877,888.00	177,888.00+		
21001001/22021052 System & Services of PHC/Support to Health Care Facilities		1,195,000.00	1,200,000.00	1,200,000.00	5,000.00+	1,600,000.00	1,600,000.00
21001001/22021054 Comm. Direct Intervention	5,918,250.00	2,850,501.00	3,000,000.00	3,000,000.00	149,499.00+	4,999,999.00	4,999,999.00
21001001/22021057 Diseases Control		2,926,000.00	2,961,000.00	2,961,000.00	35,000.00+	2,461,000.00	2,461,000.00
21001001/22021080 Infant and Young Child feeding (IYCF)		5,864,000.00	6,000,000.00	6,000,000.00	136,000.00+	3,500,000.00	3,500,000.00
Sub Total Overhead Cost	29,446,610.00	25,175,301.00	25,718,888.00	25,718,888.00	543,587.00+	31,592,999.00	39,124,999.00
Total Recurrent Expenditure	29,446,610.00	230,718,433.68	231,993,752.00	231,993,752.00	1,275,318.32+	209,352,663.00	221,360,629.00
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution to Primary Education - Basic Salary	716,560,927.26	710,015,162.18	864,787,107.00	937,946,989.00	227,931,826.82+		
Total	716,560,927.26	710,015,162.18	864,787,107.00	937,946,989.00	227,931,826.82+		
SOCIAL BENEFITS							
DEPARTMENT OF ADMIN & FINANCE							
25001001/22010102 Contribution to Pension Fund	46,727,911.67	15,027,863.09	15,103,512.00	59,969,202.00	44,941,338.91+		
25001001/22010105 Other Pension Requirement	43,727,912.67			44,865,690.00	44,865,690.00+	20,000,000	20,000,000
Total	90,455,824.34	15,027,863.09	15,103,512.00	104,834,892.00	89,807,028.91+	20,000,000	20,000,000

SCHEDULE OF CAPITAL RECEIPTS

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010101 Transfer from CRF to CDF	716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94-		
Total	716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94-		
OTHER CAPITAL RECEIPTS							
MISCELLANEOUS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	716,803,447	941,588,539	871,910,053	871,910,053	69,678,486-		

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION BY PROGRAMME

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPARTMENT OF ADMIN & FINANCE							
25001001/23020113/01000001 Constr of Loading and Up-Loading of Cattle at Soba	14,176,515.54						
25001001/23020118/06000002 Constr / Prov of Public Toilets prov of V.I.P Toilet	4,200,000.00					2,000,000.00	2,000,000.00
25001001/23030124/06000003 Rehabilitation & Repairs of Market	10,500,000.00	6,498,000.00	6,500,000.00	6,500,000.00	2,000.00+	2,500,000.00	2,500,000.00
25001001/23020104/06000004 Fencing of Cemetery	5,000,000.00	185,000.00	200,000.00	200,000.00	15,000.00+	1,500,000.00	1,500,000.00
25001001/23030104/10000001 Renovation of Water to all Offices		1,253,828.60	1,700,000.00	1,700,000.00	446,171.40+	3,230,000.00	1,700,000.00
25001001/23020127/11000001 Construction/Prov of ICT Rooms & Purch of Computer		466,165.42	500,000.00	500,000.00	33,834.58+	500,000.00	500,000.00
25001001/23010112/13000002 Supply of Office Furnit & Fittings for Offices in the L/G	3,697,700.00	2,911,520.68	3,000,000.00	3,000,000.00	88,479.32+	1,480,000.00	1,920,000.00
25001001/23010113/13000004 To Purch Computers for Keeping & Updating Informatn		5,800,000.00	6,500,000.00	6,500,000.00	700,000.00+	1,000,000.00	1,000,000.00
25001001/23020101/13000005 Constr. of Computers room for Dept. of Budget Planng etc	25,250,000.00	96,468,393.59	101,000,000.00	101,000,000.00	4,531,606.41+	10,000,000.00	10,000,000.00
25001001/23020104/13000006 Fencing of Local Government Secretariat	13,394,000.00						
25001001/23030121/13000007 Rehab / Repairs of Local Govt. Secretariat		18,235,491.35	19,000,000.00	19,000,000.00	764,508.65+	5,075,000.00	3,500,000.00
25001001/23030121/13000008 Local Government Secretariat	6,797,719.90						
25001001/23030103/13000009 Rehabilitation and Repairs of Residential Building	4,000,000.00	480,595.59	500,000.00	500,000.00	19,404.41+	1,500,000.00	1,500,000.00
25001001/23020101/13000010 Constr of 3No Police Outpost at Richifa Kinkiba & Danw				33,200,000.00	33,200,000.00+		
25001001/23010105/13000011 Purch of Toyota Hilux for Project Mtorng & Motor Cycle				25,000,000.00	25,000,000.00+		
25001001/23050101/13000012 Fixed Asset Register Valuation and Tagnation		498,099.54	500,000.00	500,000.00	1,900.46+	12,000,000.00	12,000,000.00
25001001/23010101/13000013 Purchase / Acquisition of Land		2,300,000.00	3,000,000.00	3,000,000.00	700,000.00+	24,000,000.00	6,000,000.00
25001001/23050101/13000014 Provision of Facilities for Security Agencies		51,800,000.00	52,313,000.00	52,313,000.00	513,000.00+		
25001001/23050101/13000015 Provision of I Care Local Government		4,000,000.00	4,500,000.00	4,500,000.00	500,000.00+	4,200,000.00	1,500,000.00
25001001/23050101/13000016 Settlement of Capital Liabilities		12,150,000.00	12,853,211.00	12,853,211.00	703,211.00+	40,000,000.00	20,000,000.00
25001001/23050101/13000017 Supply and Installatn of Digital Panasonic Pabx Intercom		4,273,501.12	5,300,000.00	5,300,000.00	1,026,498.88+		
Total	87,015,935.44	207,320,595.89	217,366,211.00	275,566,211.00	68,245,615.11+	108,985,000.00	65,620,000.00
15001001 - DEPARTMENT OF AGRIC AND FORESTRY							
15001001/23010127/01000002 Purchase of Tractors Implement such as A & B		400,000.00	500,000.00	500,000.00	100,000.00+		
15001001/23050101/01000010 Food Security		6,700,000.00	7,000,000.00	7,000,000.00	300,000.00+		
15001001/23010127/01000012 Supply of Irrigation Pumps for Dry Season Farming Prog.	10,220,100.00		500,000.00	500,000.00	500,000.00+	8,200,000.00	1,000,000.00
15001001/23010127/01000013 Provision of Fuel Plantation / Economic Trees	3,950,000.00	2,800,000.00	3,000,000.00	3,000,000.00	200,000.00+	2,600,000.00	2,000,000.00
15001001/23010124/01000014 Purchase of Agro Chemicals	5,230,000.00	3,300,000.00	3,500,000.00	3,500,000.00	200,000.00+	5,550,000.00	1,500,000.00
15001001/23050101/01000018 Vocational and Skill Development	11,000,000.00						
15001001/23030112/01000019 Rehabilitation / Repairs of Veterinary Clinic at Kwasallo	2,005,300.00	2,000,000.00	2,200,000.00	2,200,000.00	200,000.00+	800,000.00	200,000.00
15001001/23010127/01000022 Purchase Of Agricultural Equipment	9,884,000.00	7,350,000.00	7,500,000.00	7,500,000.00	150,000.00+	11,500,000.00	2,500,000.00
15001001/23020104/01000023 Prov for Demarcation of Livestock Route Soba & Maigana	10,839,000.00	3,700,000.00	4,000,000.00	4,000,000.00	300,000.00+	3,200,000.00	2,000,000.00
15001001/23020113/01000024 Mini Slaughter House at Dinya & Gamagira	11,610,400.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
15001001/23020118/01000025 Construction of Rice Milling Industry at Soba & Maigana	19,500,206.40		300,000.00	300,000.00	300,000.00+	11,000,000.00	2,000,000.00
15001001/23050101/01000026 SHAWN II Programme	6,233,000.00	2,600,000.00	3,000,000.00	3,000,000.00	400,000.00+	3,000,000.00	3,000,000.00
15001001/23020113/01000027 Mini Slaughter House at Dinya & Gamagira	2,500,000.00						
15001001/23020113/01000029 Establishing of Plant and Nursery at Soba and Maigana		1,500,000.00	1,684,083.00	1,684,083.00	184,083.00+	1,000,000.00	1,000,000.00
15001001/23010101/06000001 Land Compensation	3,243,200.00						
15001001/23030103/06000002 Rehab/Rep of Fertilizer Store renov of Damaged Fertilizer	3,400,000.00	878,430.00	1,053,731.00	1,053,731.00	175,301.00+	2,500,000.00	500,000.00
15001001/23020104/06000003 Constr / Provision of Cafeteria for local Government Staff	3,500,000.00						
15001001/23030104/10000001 Rehabilitation and Repairs of Earth DAM at Maigana	7,698,600.00						
Total	110,813,806.40	31,228,430.00	35,237,814.00	35,237,814.00	4,009,384.00+	50,350,000.00	16,700,000.00

Schedule of Capital Expenditure by Organization by Programme – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/23020118/06000002 Constructn/Provision of Infrastructure(Refund to State Gv				88,992,035.00	88,992,035.00+		
34001001/23020116/09000001 Const. of 5Nos of Single Rings Culvts at Soba Wd N400k		14,994,959.36	15,000,000.00	15,000,000.00	5,040.64+	2,000,000.00	2,000,000.00
34001001/23020116/09000005 Const of 5Nos of Single Ring Culvt at Gamag Wd N400k						2,850,000.00	1,500,000.00
34001001/23020114/09000024 Construction / Prov of Drainage across the Local Gov't	30,552,923.61						
34001001/23020114/09000025 Constructn/Prov of Drianage 750M at Gimba & Yakasai	19,800,200.00			20,000,000.00	20,000,000.00+		
34001001/23020105/10000001 Construction/Provision of Boreholes	1,624,668.55						
34001001/23020105/10000078 Construction / Provision Of Tube Wells	1,500,000.00						
34001001/23020105/10000081 Construction of Bore Holes Across the L.G	25,469,837.05	21,687,919.00	22,000,000.00	22,000,000.00	312,081.00+	23,750,000.00	5,000,000.00
34001001/23020105/10000082 Water Facilities	9,697,000.00	1,496,893.00	1,500,000.00	1,500,000.00	3,107.00+	2,500,000.00	2,500,000.00
34001001/23020105/10000083 Construction of Earth DAM at Garu Ward	10,439,484.60		50,044.00	50,044.00	50,044.00+	6,800,000.00	500,000.00
34001001/23020101/13000011 Reconstruction of Local Government Secretariat Phase I	14,047,647.40	179,000.00	200,000.00	200,000.00	21,000.00+	1,500,000.00	1,500,000.00
34001001/23010105/13000029 Purch of Motor Vehicle 8 No Hilux for Budget Off. &Sect	3,869,400.00	15,230,000.00	15,250,000.00	15,250,000.00	20,000.00+	25,000,000.00	25,000,000.00
34001001/23010119/14000005 Rural Electrification Across the Local Government	50,656,447.30	154,632,514.93	155,089,898.00	155,089,898.00	457,383.07+	67,000,000.00	67,000,000.00
34001001/23014015/14000015 Power Generation	4,119,856.00	494,950.00	500,000.00	500,000.00	5,050.00+	1,000,000.00	1,000,000.00
34001001/23020123/14000018 Install. Of Solar Street Lights @ LG Secretariat		11,953,183.69	12,000,000.00	12,000,000.00	46,816.31+	24,000,000.00	24,000,000.00
34001001/23020103/14000027 Prov for Replacem of Vandalised Electr Equip/Instal Wks		23,646,530.59	23,692,421.00	23,692,421.00	45,890.41+	500,000.00	500,000.00
34001001/23010119/14000039 Purch of Transformers to Supply 7 NOS Sets of 300KVA	13,895,264.00	2,565,087.00	3,000,000.00	3,000,000.00	434,913.00+	4,500,000.00	4,500,000.00
34001001/23020103/14000051 Vandalization of Electrification	21,480,626.60						
34001001/23020103/14000052 Provision for Solar Home System		430,978.26	500,000.00	500,000.00	69,021.74+		
34001001/23020114/17000001 Construction of Feeder Road at Bye Pass Phase 1 Soba	35,975,994.62	991,794.76	1,000,000.00	1,000,000.00	8,205.24+	2,000,000.00	2,000,000.00
34001001/23020114/17000035 Construction of Small Bridge at Sobawa	3,719,597.69	25,079,729.00	25,087,529.00	25,087,529.00	7,800.00+	587,529.00	587,529.00
34001001/23020114/17000058 Const. of Feeder Road at Bye Pass Phase 1 Soba	13,026,750.52						
34001001/23020114/17000061 Completion of Drainage at Danwata		50,620,194.30	51,000,000.00	51,000,000.00	379,805.70+	51,000,000.00	51,000,000.00
34001001/23020118/17000065 Const. of [2Nos] Single Rings Culverts at N18 Each	9,814,469						
34001001/23030113/17000092 Rehab/Rep - feeder Roads Dinya/Alhazawa - Turawa/Garu	45,807,202						
34001001/23030113/17000093 Rehab and Repairs of Pot Holes From Yakasai to Raha	7,630,000	450,000	600,000	600,000	150,000+	100,000	100,000
34001001/23020114/17000094 Constr of Feeder Road at Tudun Wadan Garu Alhazawa D	19,725,572						
34001001/23020114/17000095 Construction of Small Bridge at Turawa				4,500,000	4,500,000+		
34001001/23020114/17000096 Construction/Provision of Roads (3Kil) at Gamagira				70,100,000	70,100,000+		
34001001/23020114/17000097 Construction of 2.3KM Gimba Township Road		41,850	50,150	50,150	8,300+		
34001001/23020114/17000098 Constr of Roads across the L.G (Soba Danwata Garu T		228,302,449	229,000,000	229,000,000	697,551+	280,000,000	280,000,000
Total	342,852,941	552,798,033	555,520,042	739,112,077	186,314,044+	495,087,529	468,687,529
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT							
17001001/23010124/05000001 Purchase of Teaching/Learning Aid Equipment	34,258,000	34,917,857	35,000,000	35,000,000	82,143+		
17001001/23020107/05000002 Construction / Provision of Public Schools		191,063	199,363	199,363	8,300+		
17001001/23020107/05000009 Constructn of 1 Block of 2 Classrooms at A/L.Sambirni		64,963,000	65,000,000	65,000,000	37,000+	45,000,000	30,000,000
17001001/23030106/05000026 Reh/Repairs Of Lea Primary School Turawa		494,800	500,000	500,000	5,200+		
17001001/23030106/05000027 Rehab./Repairs of LEA Primary Sch. in the [III] Wards	101,880,217						
17001001/23010124/05000028 Purch of Classroom Furniture across the L G11 Wards			84,500,000	84,500,000	84,500,000+	35,350,000	35,525,000
17001001/23010124/05000030 Purchase of Comm. Dev. Materials	5,108,500						
17001001/23020107/05000031 Constructn of 1 Block of 2 Class Rooms at Soba District	4,779,733						

Schedule of Capital Expenditure by Organization by Programme – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23020107/05000032 Constructn of 1 Block of Classrooms at Maigana District	3,800,000					15,000,000	15,000,000
17001001/23010112/05000033 Purch of Schools Furniture (Desk / Benches) for distribut		32,237	39,737	39,737	7,500+		
17001001/23050101/05000034 Provision for Vocational and Skills Development		4,800,000	5,500,000	5,500,000	700,000+	7,000,000	2,500,000
17001001/23050101/11000001 Information Gadget	500,000	1,500,000	2,500,000	2,500,000	1,000,000+	500,000	500,000
17001001/23010112/13000002 Purchase of Lighting Equipment		495,000	500,000	500,000	5,000+		
17001001/23010123/13000007 Purchase of Equipment for Mini Fire Service Station			500,000	500,000	500,000+	10,000,000	10,000,000
17001001/23010128/13000008 Purchase of Community Development Materials		11,700,000	12,000,000	12,000,000	300,000+	9,540,000	1,000,000
Total	150,326,449	119,093,957	206,239,100	206,239,100	87,145,143+	122,390,000	94,525,000
21001001 -DEPARTMENT OF PRIMARY HEALTH CARE							
21001001/23010112/04000011 Furn. & Purch of Hosp Equip to 5No Clinic Access the LG	9,074,715						
21001001/23020117/04000016 Fencing of Soba Primary Health Care		4,397,523	5,000,000	5,000,000	602,477+	7,250,000	5,000,000
21001001/23010122/04000017 Purchase of Test Kits for PHC	3,200,000	22,050,000	25,000,000	25,000,000	2,950,000+	1,000,000	500,000
21001001/23010122/04000026 Purchase of medical text kits for PHC		1,000,000	1,500,000	1,500,000	500,000+	1,500,000	1,500,000
21001001/23020106/04000029 Constr of Primary Health Care Agency Across the L.G	4,520,100						
21001001/23020106/04000030 Constr of Primary Health Care Agency Office at the L.G	8,999,500						
21001001/23040105/09000001 Water Pollution Prevention & Control		2,200,000	2,500,000	2,500,000	300,000+		
21001001/23040104/09000004 Refuse Evacuation and Waste Management		1,500,000	2,000,000	2,000,000	500,000+		
Total	25,794,315	31,147,523	36,000,000	36,000,000	4,852,477+	9,750,000	7,000,000
Grand Total	716,803,447	941,588,539	1,050,363,167	1,292,155,202	350,566,663+	786,562,529	652,532,529

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF SOBA LOCAL GOVERNMENT

SUBMITTED TO:

KADUNA STATE HOUSE OF ASSEMBLY

PROFILE OF ELECTED OFFICIALS

Hon. Mohammed Mahmoud Aliyu	Executive Chairman
Hon. Isah Abdulhamid	Councillor
Hon. Hudu Dayyabu Alaramma	Councillor
Hon. Rabi'u Ibrahim	Councillor
Hon. Salisu Aliyu Nakofa	Councillor
Hon. Tanimu Shehu	Councillor
Hon. Yahaya Musa	Councillor
Hon. Musa Umar	Councillor
Hon. Sa'idu Umar	Councillor
Hon. Gambo Yunusa	Councillor
Mohammed Garba	Council Secretary

MANAGEMENT STAFF

Alh. Ahmed Isah Lere	Director Admin and Finance
Alh. Abubakar Rufa'i	Local Government Treasurer
Alh. Ibrahim Leo Shekari	Director Works & Infrastructure
Alh. Usman Zubairu	Director Education and Social Development
Alh. Nasiru Muhammed	Director Agriculture and Forestry
Alh. Abdulrahaman Yusuf	Director Primary Health Care

RECORD KEEPING:

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provisions of the financial memoranda, public finance (Control and Management) Act 1958 as amended, Local Government Administration Law 2018, of Kaduna State and other relevant legislations. However payment with sundry irregularities were observed. See observations for details.

CASH FLOW STATEMENTS**RECEIPTS:**

Total receipts during the year amounted to two billion, five hundred and fifty-six million, fifty-nine thousand, one hundred and fifty-five naira, eighty-one kobo (N2,556,059,155.81) only. This is made up of the following:

Statutory Allocation	-	N2,005,456,721.99	78.46%
Value Added Tax	-	N398,983,916.21	12.61%
Independent Revenue	-	NIL	
Below the line receipts	-	<u>N151,608,517.51</u>	5.93%
Total	=	N2,556,059,155.81	100%

The above presentation shows that statutory allocation and value added tax both from the federation account constitute 94.07% of total receipts. From a budget of N30,844,837.00, nothing was realized as internally generated revenue. Management and consultants should explain why the revenue was not collected.

PAYMENTS

During the year, total payments amounted to two billion, eight hundred and twenty-five million, five hundred and seventy-two thousand, four hundred and twenty-four naira, thirteen kobo (N2,825,572,424.13) only. This is broken down as follows:

Recurrent Expenditure	-	N1,883,983,885.19	66.68%
Capital Expenditure	-	<u>N941,588,538.94</u>	33.32%
Total	=	N2,825,572,424.13	100%

From the above presentation, recurrent expenditure took 66.68% leaving 33.32% for capital expenditure. The capital component of the expenditure of 33.32% is a welcome development and management is encouraged to keep it up and even improve on it.

OBSERVATIONS

Twelve (12) payment vouchers were found to have violated the financial memoranda and operational guidelines issued by Government. These vouchers were either not certified for payment by the internal auditor in contravention of the financial memoranda 14.10, or without clearance from the Ministry of Local Government Affairs as required by the operational guidelines for Local Governments or even without jobbing order and contract agreement. The House is therefore, called upon to seriously reprimand the Chairman and his council against this high handedness and show of impunity. See detail below.

LACK OF CLEARANCE AND OTHER OBSERVATIONS

S/N	PAYEE	DETAILS	PV. NO	AMOUNT	OBSERVATIONS
1	Adamu Yaro (DDE)	New extension of market at Tudun Saibu	4	6,954,000.00	PV was not check by I.A
2	Isiyaku Mohammed	Meeting on nutrition intervention	5	1,000,000.00	No clearance
3	Sundry Persons	Scholarship to Soba L.G. indigenes	38	11,097,550.00	No clearance
4	Christopher D. Yahaya	Repairs of Radio Room	40	403,900.00	No contract agreement or jobbing order for the said repairs
5	AdamuYaro	Compensation of market store at Tudun Saibu	41	6,453,010.00	No clearance
6	Ayuba Maharazu	Cash advance for printing of working materials	43	100,000.00	PV was not checked
7	Salim A. Tukur	Purchase of working materials	44	250,000.00	PV was not checked
8	Chanji G.R. Ltd	Const. of earth road in Soba Market	45	15,054,984.44	No clearance
9	Masfas Int. Ltd	Const. of culvert and drainage at Soba market	53	15,704,526.63	No clearance
10	Ya'u Shuaibu	Qur'anic recitation competition	100	1,500,000.00	No clearance
				N58,517,971.07	

LACK OF CLEARANCE AND OTHER OBSERVATIONS

S/N	PAYEE	DETAILS	PV. NO	AMOUNT	OBSERVATIONS
1	Sundry Persons	Touring to Morocco	13	1,706,400.00	No clearance
2	Adamu Yaro	Proposal New extension of Market Tudun Saibu Phase I	14	9,425,00.00	No clearance

N11,121,400.00

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS:

As at 31st December, 2019, the Local Government had a nil cash balance while the bank accounts had the sum of twenty- seven million, five hundred and sixty-two thousand, two hundred and sixteen naira, three kobo (N27,562,216.03) only. These balances are in the following accounts:

UBA Operational Salary Account No. 1021636731	N1,070,467.10
UBA Operational Account No. 1021636724	N2,135,530.26
UBA Capital/Revenue Account No. 1000171099	N24,330,096.61
UBA Paris Refund Account No. 1004542655	N26,122.08
Total	<u>N27,562,216.05</u>

These balance have been verified and certified by me.

INVESTMENTS

The book value of the Local Government's investments as at 31st December, 2019, stood at N14,000,000.00. However most of the shares in this investments portfolio are in moribund companies. The value of the liquidated companies' shares should be written off the books as carrying them in the books will be painting a misleading picture of the State of the investments.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits have been remitted appropriately to the third parties.



ATIKU MUSA FCNA
AUDITOR-GENERAL,
LOCAL GOVERNMENTS,
KADUNA STATE.

PART 3

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE STATE/LOCAL GOVERNMENT JOINT ACCOUNT

FOR THE YEAR 2019

SOBA LOCAL GOVERNMENT

REPORT ON STATE/LOCAL GOVERNMENT JOINT ACCOUNT ALLOCATION COMMITTEE (SLGJAAC) FOR THE YEAR 2019

SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT

MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	196,641,210.49	84,905,948.56	22,976,355.74	88,758,906.19
FEBRUARY	186,224,604.87	92,895,976.52	1,706,878.91	91,621,749.44
MARCH	184,980,741.90	88,680,102.12	13,723,975.72	82,576,664.06
APRIL	188,073,162.00	96,258,453.65	21,021,223.74	70,793,484.61
MAY	183,094,435.67	91,726,021.68	-2,284,444.54	93,652,858.53
JUNE	206,098,096.24	88,037,938.19	-2,451,944.54	120,512,102.59
JULY	222,653,664.24	108,140,987.34	6,747,566.23	107,765,110.67
AUGUST	212,785,942.00	106,856,837.69	3,445,392.41	102,483,711.90
SEPTEMBER	210,125,084.83	107,214,006.58	11,076,651.65	91,834,426.60
OCTOBER	215,334,166.17	143,673,227.15	11,286,058.71	60,374,880.31
NOVEMBER	210,054,450.48	146,789,980.90	26,095,714.00	37,168,755.58
DECEMBER	188,385,018.40	141,079,853.59	8,881,117.04	38,424,047.77
TOTAL	2,404,450,577.39	1,296,259,333.97	122,224,545.07	985,966,698.25

Soba Local Government of Kaduna State

MONTHS	STATUTORY ALLOCATION	VAT	SHARE OF EXC GAIN DIFFERENCE	EXCESS BANK CHARGES	SHARE OF GOODS VALUE CONSIDER	ADDITIONAL FUND FROM NNPC	SHARE OF FOREX EQUALISATION	SOLID MINERALS	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
JANUARY	160,720,442.48	35,630,927.22	289,840.79								196,641,210.49
FEBRUARY	146,601,649.66	36,735,040.47	193,035.81	2,694,878.93							186,224,604.87
MARCH	139,206,537.52	31,940,741.21	249,947.23	1,332,584.14			12,250,931.80				184,980,741.90
APRIL	131,241,356.70	30,602,771.32	190,717.96		15,875,013.66	2,886,366.12	7,276,936.24				188,073,162.00
MAY	150,928,933.18	31,933,398.09	232,104.40								183,094,435.67
JUNE	168,930,866.79	36,826,790.97	340,438.48								206,098,096.24
JULY	184,716,337.28	37,631,408.79	305,918.27								222,653,664.34
AUGUST	179,969,267.35	32,518,462.12	298,212.53								212,785,942.00
SEPTEMBER	181,195,370.19	28,043,919.50	303,573.86	582,221.28							210,125,084.83
OCTOBER	176,327,922.96	30,444,069.19	278,224.29				5,772,734.24	2,511,215.49			215,334,166.17
NOVEMBER	173,895,688.78	35,831,169.93	327,591.77								210,054,450.48
DECEMBER	145,001,639.77	30,855,211.40	230,426.80				12,297,740.43				188,385,018.40
TOTAL	1,938,736,013.17	398,993,916.21	3,240,086.19	4,609,684.35	15,875,013.66	2,886,366.12	37,598,342.71	2,511,215.49	0.00	0.00	2,404,450,577.39

From the table above, the sum of two billion, four hundred and four million, four hundred and fifty thousand, five hundred and seventy-seven naira, thirty-nine kobo (N2,404,450,577.39) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of one billion, one hundred and seventy-six million, five hundred and seventy-eight thousand, nine hundred and fifty-two naira, ninety-nine kobo (N1,176,578,952.99) only went to statutory deductions, two hundred and forty-one million, nine hundred and four thousand, nine hundred and twenty-six naira, fifteen kobo (N241,904,926.15) only went to other deduction while the remaining balance of nine hundred and eighty-five million, nine hundred and sixty-six thousand, six hundred and ninety-eight naira, twenty-five kobo (N985,966,698.25) only was remitted to the Local Government.

Statutory deductions are made up of monthly Pension, 60% Local Government contribution to Primary Health Care, Local Government Education Authority's salary to State Universal Basic Education Board (SUBEB), Local Government staff salaries pay as you earn, Union dues, 1% training fund, National Housing fund (NHF) contribution, 0.1% admin charges, etc and other deduction such as Pension sinking fund, ALGON Dues, enhancement of security, National Immunization, loan recovery, solid waste management etc are made subject to the consent of the Local Government Council.

In summary the total allocation from the federation account was received by Soba Local Government except for the 10% internally generated revenue from the State Government that was not remitted.

In my opinion, the State/Local Government Joint Account Allocation Committee (SLJAAC) report presents a true and fair view of Soba Local Government's allocation from the Federation Account Allocation Committee (FAAC).



ATIKU MUSA FCNA
AUDITOR-GENERAL