

IKARA LOCAL GOVERNMENT OF KADUNA STATE



REPORT OF THE TREASURER WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

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PART 1
REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE
ELECTED OFFICIALS

HON. IBRAHIM SALIHU SADIQ : EXECUTIVE CHAIRMAN

ELECTED COUNCILLORS

| | | |
|-----------------------|---|---------------------|
| HON. UMAR ABDULLAHI | : | COUNCILOR IKARA |
| HON. HAMISU UMAR | : | COUNCILOR KUYA |
| HON. AUWAL ISIYAKU | : | COUNCILOR JAMFALAN |
| HON. AYUBA JIBRIL | : | COUNCILOR PALA |
| HON. SANI ISAH | : | COUNCILOR AUCHAN |
| HON. MUSA UMAR | : | COUNCILOR RUMI |
| HON. KABIRU HARUNA | : | COUNCILOR PAKI |
| HON. YAKUBU ISIYA | : | COUNCILOR SAYA-SAYA |
| HON. MOHD YUSUF GHALI | : | COUNCILOR SAULAWA |

MANAGEMENT STAFF

| | | |
|-------------------------|---|---|
| HON. HALLIRU LAWAL PAKI | : | LOCAL GOVERNMENT SECRETARY |
| MAISALATI SHEHU | : | DIRECTOR ADMIN & FINANCE |
| LAWAL I. PATE | : | LOCAL GOVERNMENT TREASURER |
| UBA SHAWAI | : | DIRECTOR AGRIC & NATURAL RESOURCES |
| SHEHU IDRIS | : | DIRECTOR EDUCATION & SOCIAL DEVELOPMENT |
| ISIYAKU SANI ANCHAU | : | DIRECTOR WORKS AND HOUSING |
| BASHIR IDRIS | : | DIRECTOR PUBLIC HEALTH CARE |

| | | |
|--------------------------------------|---|--|
| QUALITY ASSURANCE CONSULTANTS | : | MOLD COMPUTERS & COMMUNICATIONS LTD (DISTRIBUTORS OF SAGE PASTEL ACCOUNTING & BUDGETING SOFTWARE) No. 5B, Kukawa Avenue, Kaduna – Nigeria. Mobile Phone: 0803-327-8803, 0805-332-1343, 0803-491-2489 E-mail: mold_computers@yahoo.com, info@moldtreasuryacademy.com URL: www. moldtreasuryacademy.com |
|--------------------------------------|---|--|

PROFILE



HON. IBRAHIM SALIHU SADIQ
EXECUTIVE CHAIRMAN



MAISALATI SHEHU
DIR. ADMIN AND FINANCE



LAWAL I. PATE
LOCAL GOVERNMENT TREASURER

1.0 CHAIRMAN'S REPORT

The Annual Financial Report of Ikara Local Government of Kaduna State for the fiscal year 2018 contains a report of the financial operations and the Financial Statements of Ikara 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 Ikara 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 Ikara Local Government for the fiscal year 2018 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, Ikara Local Government of Kaduna State's financial position as at 31st December, 2018. Therefore, the report is hereby recommended for public use.



HON. IBRAHIM SALIHU SADIQ
EXECUTIVE CHAIRMAN

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Ikara Local Government together with the Financial Statements for the year ended 31st December, 2018 provide the record of the financial activities of Ikara 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 Ikara Local Government are contained on pages 16 to 44 of this Report and consist of the following financial statements produced in 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 49 to 52.

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 N2.178 Billion. The total recurrent payment charged to the Fund in line with Ikara Local Government Appropriation Act 2018 was N2.751 Billion. The operation of the Fund resulted into a net recurrent surplus of N0.120 Billion for the year. The closing balance of the fund as at 31st December, 2018 was N0.139 Billion.

| | 2018 | | 2017 | |
|---------------------------------|------------------|-----------------------|------------------|----------------------|
| Opening Balance | =N= | =N= 18,061,468.70 | =N= | =N= 6,821,364.92 |
| Recurrent Receipts | 2,178,555,317.82 | | 1,762,601,150.95 | |
| Recurrent Expenditure | 2,057,563,684.76 | | 1,751,361,047.17 | |
| Net Recurrent Surplus/(Deficit) | | 120,991,633.06 | | 11,240,103.78 |
| Closing Balance | | 139,053,101.76 | | 18,061,468.70 |

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 N0.873 Billion and total capital expenditure charged to the fund amounted to N0.873 Billion.

| | 2018 | | 2017 | |
|--------------------------------------|----------------|-----------------------|----------------|-----------------------|
| | =N= | =N= | =N= | =N= |
| Opening Balance | | - | | - |
| Capital Receipts | | 873,340,013.30 | | 524,088,817.51 |
| Capital Expenditure | 873,340,013.30 | | 524,088,817.51 | |
| Net Capital Surplus/(Deficit) | | - | | - |
| Closing Balance | | 873,340,013.30 | | 524,088,817.51 |

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 N2, 178, 555, 317.82 and total payment was N2,057,563,684.76. An overall net positive cash flow of N120, 991,633.06 was recorded during the year. The liquidity position as at 31st December, 2018 was N139,053,101.76:

| | 2018 | | 2017 | |
|----------------------------------|------------------|-----------------------|------------------|----------------------|
| | =N= | '=N= | =N= | =N= |
| Opening Balance | | 18,061,468.70 | | 6,821,364.92 |
| Total Receipts | 2,178,555,317.82 | | 1,762,601,150.95 | |
| Total Payments | 2,057,563,684.76 | | 1,751,361,047.17 | |
| Net Cash Surplus/(Deficit) | | 120,991,633.06 | | 11,240,103.78 |
| Closing Cash/Bank Balance | | 139,053,101.76 | | 18,061,468.70 |
| Represented by: | | | | |
| Consolidated Revenue Fund | 139,053,101.76 | | 18,061,468.70 | |
| Capital Development Fund | - | | - | |
| Total Public Funds | | 139,053,101.76 | | 18,061,468.70 |

3.0 COMPUTERIZATION OF ADMIN AND FINANCE DEPT - FINAL ACCOUNTS UNIT

The Treasurers Annual Reports with Financial Statement 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 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 conversion/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 as soon as approval for the acquisition of the necessary Hardware, Networking and other Logistics is secured and 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 Ikara Local Government at Mold Computers and Communications Ltd Kaduna

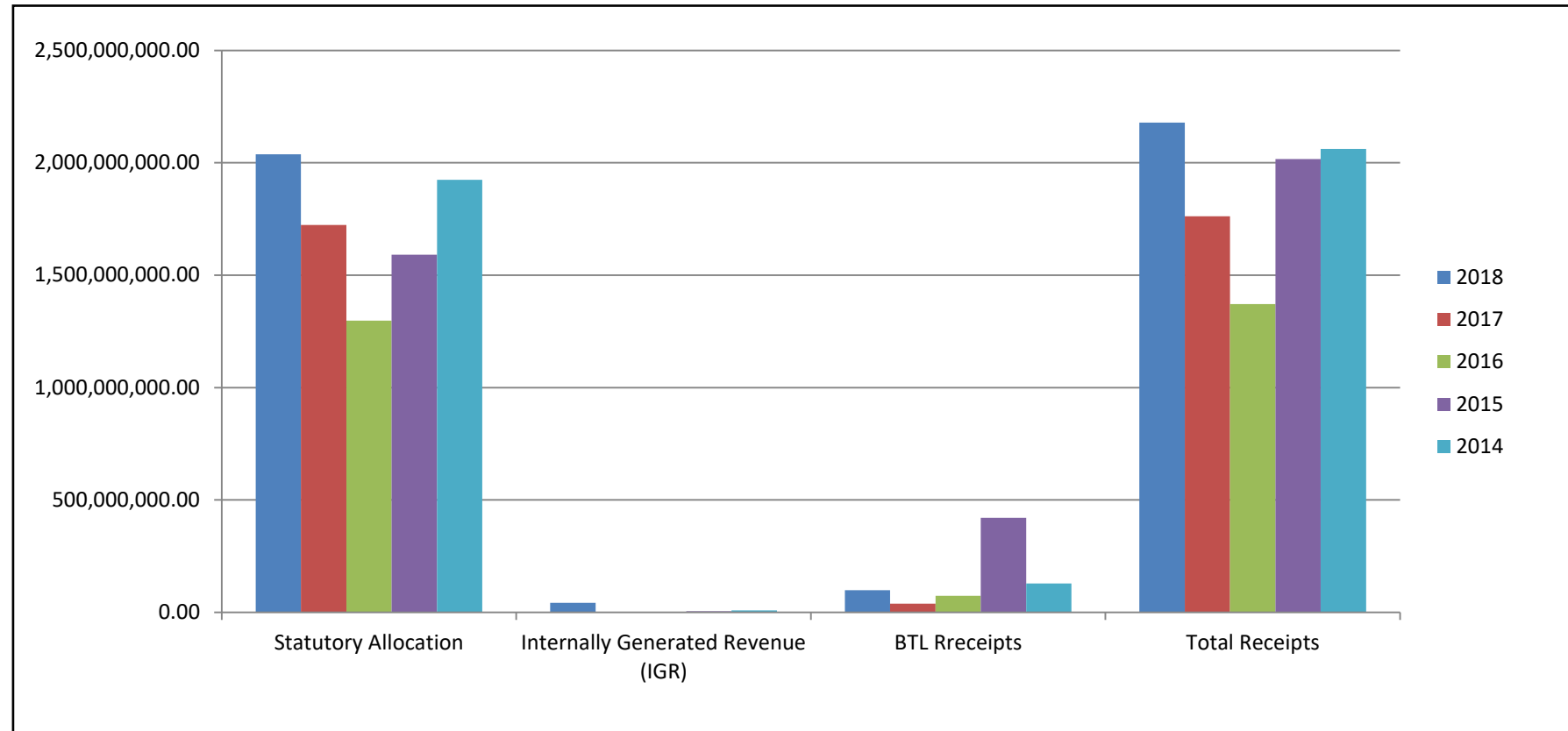
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

| | Actual | Actual | Budget | Revised | Variance Amount | Proposed | Proposed |
|---|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| | 2017 | 2018 | 2018 | Budget 2018 | 2018 | Budget2019 | Budget2020 |
| Opening Balance | 6,821,364.92 | 18,061,468.70 | 56,403,612.00 | 56,403,612.00 | 38,342,143.30- | 62,043,974.00 | 68,248,371.00 |
| RECEIPTS | | | | | | | |
| Statutory Allocation | 1,723,342,159.52 | 2,037,689,228.16 | 2,136,853,632.00 | 2,269,578,717.00 | 231,889,488.84- | 2,869,914,543.00 | 3,156,905,998.00 |
| Internally Generated Revenue | 2,441.70 | 42,659,165.51 | 16,448,764.00 | 16,448,764.00 | 26,210,401.51+ | 18,093,641.00 | 19,903,005.00 |
| Transfer from CRF | 524,088,817.51 | 873,340,013.30 | 1,016,799,174.00 | 1,016,799,174.00 | 143,459,160.70- | 59,100,000.00 | 59,100,000.00 |
| Miscellaneous Capital Receipts | | | | 248,078,804.00 | 248,078,804.00- | | |
| BTL Receipts | 39,256,549.73 | 98,206,924.15 | | | 98,206,924.15+ | | |
| Total Current Year Receipts | 2,286,689,968.46 | 3,051,895,331.12 | 3,170,101,570.00 | 3,550,905,459.00 | 499,010,127.88- | 2,947,108,184.00 | 3,235,909,003.00 |
| Total Funds Available | 2,293,511,333.38 | 3,069,956,799.82 | 3,226,505,182.00 | 3,607,309,071.00 | 537,352,271.18- | 3,009,152,158.00 | 3,304,157,374.00 |
| Recurrent Expenditure: Economic Classification | | | | | | | |
| Employees Compensation | 950,893,051.10 | 627,737,591.99 | 705,194,382.00 | 678,932,564.00 | 51,194,972.01+ | 846,935,187.00 | 930,374,405.00 |
| Social Benefits | 23,500,000.00 | | | 75,986,902.00 | 75,986,902.00+ | | |
| Overhead Costs | 213,622,628.83 | 458,279,155.32 | 416,308,840.00 | 479,308,841.00 | 21,029,685.68+ | 348,249,261.00 | 348,249,261.00 |
| Repayment of External Loans | | | | | | | |
| Service Wide Vote | | | 15,000,000.00 | 35,000,000.00 | 35,000,000.00+ | 15,000,000.00 | 15,000,000.00 |
| BTL Payments | 39,256,549.73 | 98,206,924.15 | | | 98,206,924.15- | | |
| Transfer to Capital Development Fund | 524,088,817.51 | 873,340,013.30 | 1,016,799,174.00 | 1,016,799,174.00 | 143,459,160.70+ | 418,314,798.00 | 59,100,000.00 |
| Total Recurrent Expenditure | 1,751,361,047.17 | 2,057,563,684.76 | 2,153,302,396.00 | 2,286,027,481.00 | 228,463,796.24+ | 791,869,650.00 | 1,352,723,666.00 |
| | | | | | | | |
| Capital Expenditure: Programme Classification | | | | | | | |
| 01 Economic Empowerment Through Agriculture | 118,222,425.74 | 174,968,908.83 | 154,499,007.00 | 215,099,007.00 | 40,130,098.17+ | | |
| 04 Improvement to Human Health | 49,893,019.04 | 790,955.00 | 40,625,124.00 | 53,625,124.00 | 52,834,169.00+ | | |
| 05 Enhancing Skills and Knowledge | 23,350,760.81 | 136,590,596.75 | 227,641,648.00 | 193,726,875.00 | 57,136,278.25+ | | |
| 06 - Housing and Urban Development | | 167,954,768.32 | 100,773,940.00 | 216,761,042.00 | 48,806,273.68+ | | |
| 10 Water Resources and Rural Development | 24,461,966.00 | | 2,443,330.00 | 2,443,330.00 | 2,443,330.00+ | | |
| 13 Reform of Government and Governance | 50,187,100.00 | 36,271,655.00 | 72,900,000.00 | 101,400,000.00 | 65,128,345.00+ | 59,100,000.00 | 59,100,000.00 |
| 14 Power | 81,841,593.06 | 47,426,021.20 | 104,950,810.00 | 92,765,583.00 | 45,339,561.80+ | | |
| 17 Road | 176,131,952.86 | 309,337,108.20 | 369,368,927.00 | 445,460,629.00 | 136,123,520.80+ | | |
| Total Capital Expenditure by Programme | 524,088,817.51 | 873,340,013.30 | 1,073,202,786.00 | 1,321,281,590.00 | 447,941,576.70+ | 59,100,000.00 | 59,100,000.00 |
| Total Expenditure (Budget Size) | 2,275,449,864.68 | 2,930,903,698.06 | 3,226,505,182.00 | 3,607,309,071.00 | 676,405,372.94+ | 850,969,650.00 | 1,411,823,666.00 |
| Budget Surplus/(Deficit) | 18,061,468.70 | 139,053,101.76 | | | 139,053,101.76+ | 2,158,182,508.00 | 1,892,333,708.00 |
| | | | | | | | |
| Financing of Deficit by Borrowing | | | | | | | |
| | | | | | | | |
| Closing Balance | 18,061,468.70 | 139,053,101.76 | | | 139,053,101.76+ | 2,158,182,508.00 | 1,892,333,708.00 |

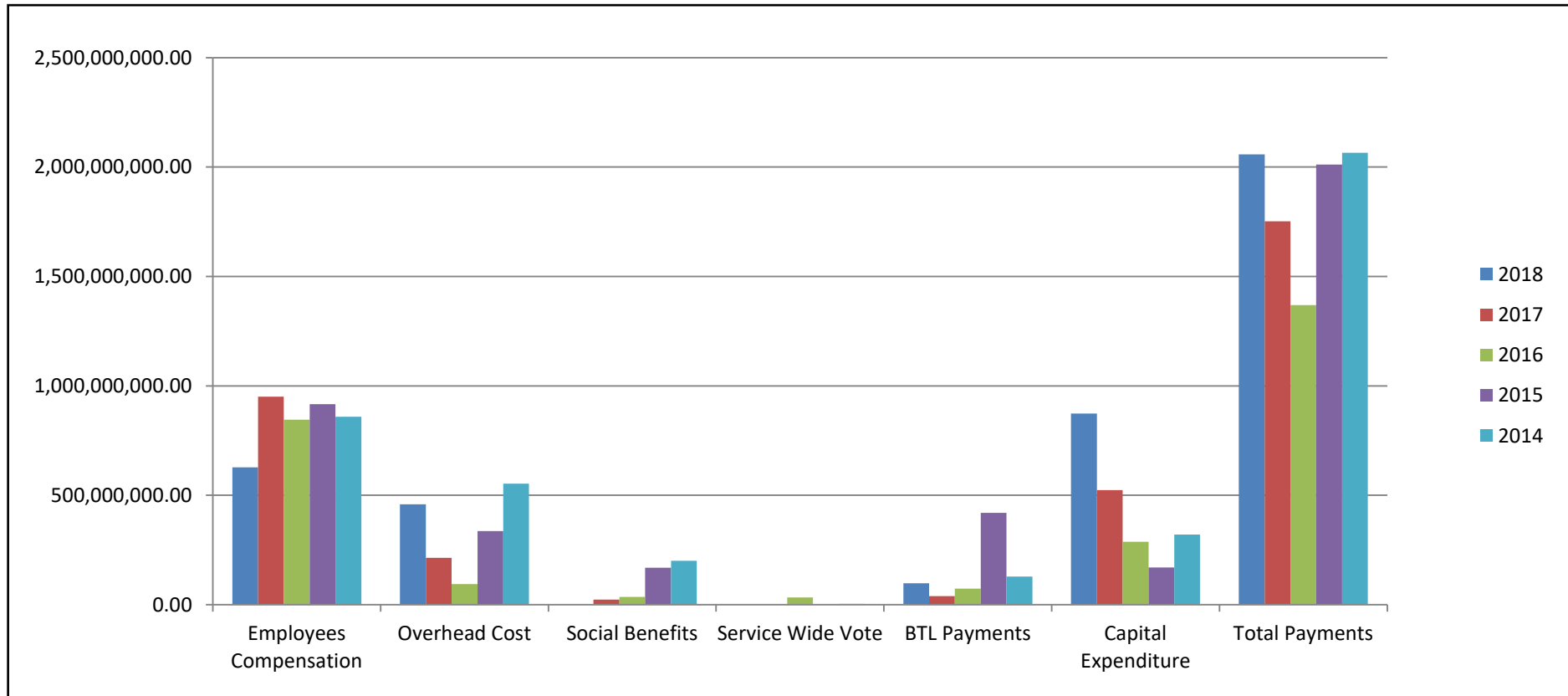
3.2 FIVE YEARS FINANCIAL SUMMARY

| REVENUE: | 2018 | 2017 | 2016 | 2015 | 2011 |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | ₦ | ₦ | ₦ | ₦ | ₦ |
| Statutory Allocation | 2,037,689,228.16 | 1,723,342,159.52 | 1,297,521,906.56 | 1,591,270,856.35 | 1,923,870,596.19 |
| Internally Generated Revenue (IGR) | 42,659,165.51 | 2,441.70 | 205,977.16 | 4,749,044.75 | 8,795,291.93 |
| BTL Receipts | 98,206,924.15 | 39,256,549.73 | 73,494,700.53 | 420,233,509.36 | 128,660,612.26 |
| Total Revenue | 2,178,555,317.82 | 1,762,601,150.95 | 1,371,222,584.25 | 2,016,253,410.46 | 2,061,326,500.38 |
| | | | | | |
| EXPENDITRE: | | | | | |
| Employees Compensation | 627,737,591.99 | 950,893,051.10 | 845,038,255.71 | 916,432,989.14 | 858,393,730.01 |
| Overhead Cost | 458,279,155.32 | 213,622,628.83 | 94,446,714.71 | 335,918,609.54 | 553,160,561.58 |
| Social Benefits | | 23,500,000.00 | 35,953,325.60 | 168,609,073.91 | 200,617,687.90 |
| Service Wide Vote | | | 32,673,057.50 | | 3,920,000.00 |
| Capital Expenditure | 873,340,013.30 | 524,088,817.51 | 287,501,266.98 | 170,500,000.00 | 320,500,913.30 |
| BTL Payments | 98,206,924.15 | 39,256,549.73 | 73,494,700.53 | 420,233,509.36 | 128,660,612.26 |
| Total Expenditure | 2,057,563,684.76 | 1,751,261,047.17 | 1,369,107,321.03 | 2,011,694,181.95 | 2,065,253,505.05 |
| | | | | | |
| CASH BALANCES | | | | | |
| Net Cash Surplus/(Deficit) | 120,991,633.06 | 11,240,103.78 | 2,115,263.22 | 4,559,228.51 | (3,927,004.67) |
| Opening Cash Balance | 18,061,468.70 | 6,821,364.92 | 4,706,101.70 | 146,873.19 | 4,073,877.86 |
| Closing Cash Balance | 139,053,101.76 | 18,061,468.70 | 6,821,364.92 | 4,706,101.70 | 146,873.19 |

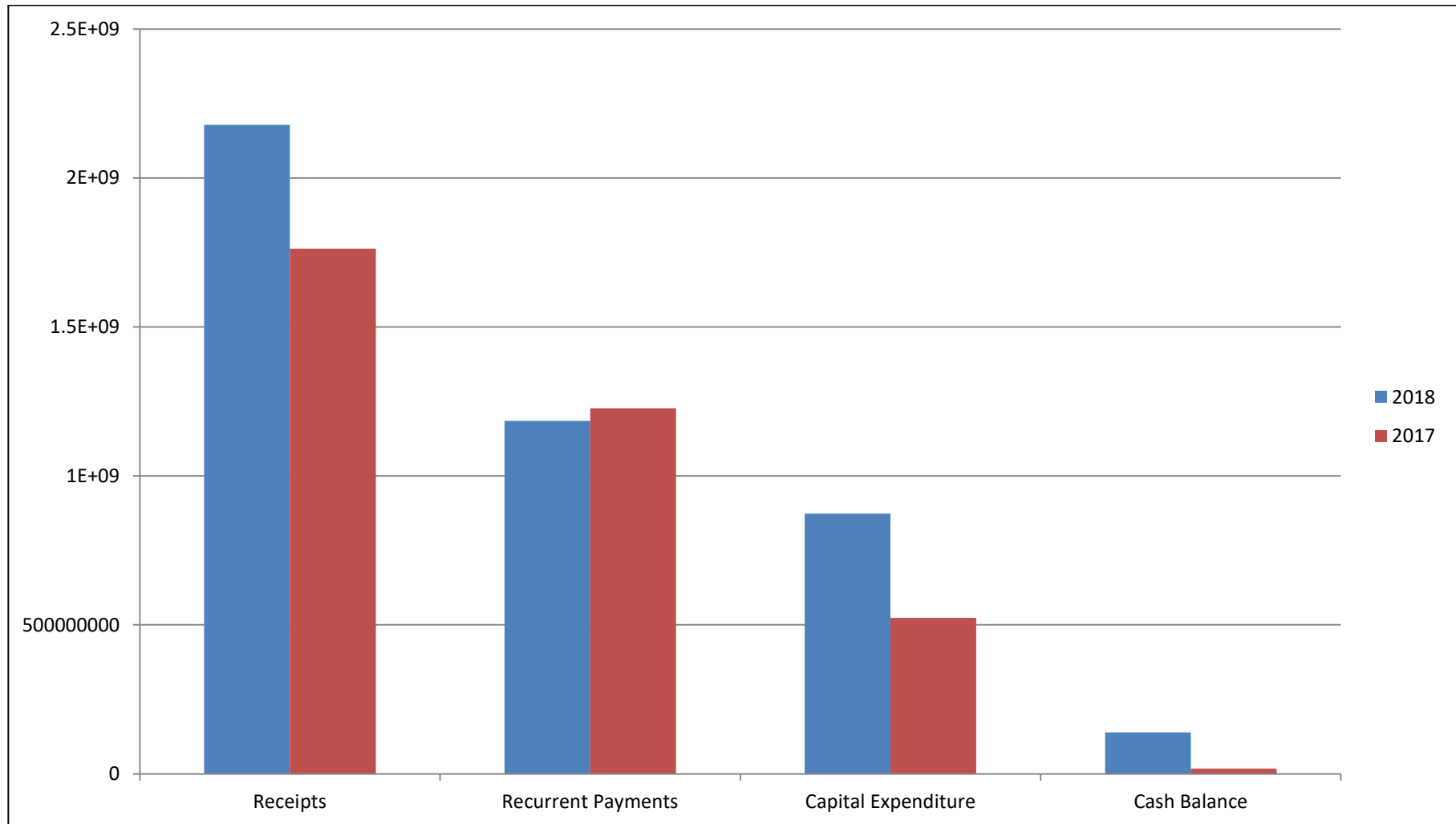
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2018 AND 2017



4.0 STATEMENT OF ACCOUNTING POLICIES

The accounting policies adopted in the preparation of the financial statements of Ikara 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.

4.3 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

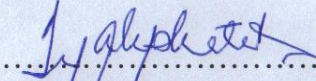
Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Ikara 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, 2018 and its operation for the year ended on that date.

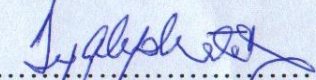
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.



.....
LAWAL I. PATE
TREASURER

13-11-19
.....
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 Ikara Local Government as at 31st December, 2018, and its operation for the year ended on that date.


.....
LAWAL I. PATE
TREASURER
13-11-19
.....
DATE


.....
HON. IBRAHIM SALIHU SADIQ
EXECUTIVE CHAIRMAN
14/11/19
.....
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 Government, 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 Ikara Local Government Council of Kaduna State for the year ended 31st December, 2018.



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

**STATEMENT NO. 1
CASH FLOW STATEMENT**

| | Note | Actual | Actual |
|--|-----------|-------------------------|-------------------------|
| | | 2018 | 2017 |
| | | ₦ | ₦ |
| Cash Flow from Operating Activities: | | | |
| Statutory Allocation | 1 | 1,619,673,073.94 | 1,350,445,752.32 |
| Share of Value Added Tax | 2 | 418,016,154.22 | 372,896,407.20 |
| Independent Revenue | 3 | 42,659,165.51 | 2,441.70 |
| Total Receipts | | 2,080,348,393.67 | 1,723,344,601.22 |
| Recurrent Payments: | | | |
| Employees Compensation | 4 | 627,737,591.99 | 950,893,051.10 |
| Social Benefits | 5 | | 23,500,000.00 |
| Overhead Cost | 6 | 458,279,155.32 | 213,622,628.83 |
| Total Payments | | 1,086,016,747.31 | 1,188,015,679.93 |
| Net Cash Flow from Operating Activities | | 994,331,646.36 | 535,328,921.29 |
| Cash Flow from Investing Activities: | | | |
| Economic Empowerment Through Agriculture | 8 | 174,968,908.83 | 118,222,425.74 |
| Improvement to Human Health | 11 | 790,955.00 | 49,893,019.04 |
| Enhancing Skills and Knowledge | 12 | 136,590,596.75 | 23,350,760.81 |
| Housing and Urban Development | 13 | 167,954,768.32 | |
| Water Resources and Rural Development | 17 | | 24,461,966.00 |
| Reform of Government and Governance | 20 | 36,271,655.00 | 50,187,100.00 |
| Power | 21 | 47,426,021.20 | 81,841,593.06 |
| Road | 24 | 309,337,108.20 | 176,131,952.86 |
| Net Cash Flow from Investing Activities | 29 | 873,340,013.30 | 524,088,817.51 |
| Cash Flow from Financing Activities: | | | |
| Other Cash Movement | | | |
| Below-The-Line Receipts | 36 | 98,206,924.15 | 39,256,549.73 |
| Below-The-Line Payments | 37 | 98,206,924.15 | 39,256,549.73 |
| Net Movement | | | |
| Net Surplus(Deficit) for the Year | | (120,991,633.06) | (11,240,103.78) |
| Opening Balance | | 18,061,468.70 | 6,821,364.92 |
| Closing Balance | 38 | 139,053,101.76 | 18,061,468.70 |

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

| | Note | Actual | Actual |
|-------------------------------------|------|-----------------------|----------------------|
| | | 2018 | 2017 |
| | | N | N |
| ASSETS: | | | |
| Liquid Assets | | | |
| Treasuries and Banks | 39 | 139,053,101.76 | 18,061,468.70 |
| Sub Total | | 139,053,101.76 | 18,061,468.70 |
| Investments and Other Assets | | | |
| Investments | 40 | 11,837,500.00 | 11,837,500.00 |
| Sub Total | | 11,837,500.00 | 11,837,500.00 |
| Total Assets | | 150,890,601.76 | 29,898,968.70 |
| Public Funds: | | | |
| Consolidated Revenue Fund | 42 | 139,053,101.76 | 18,061,468.70 |
| Capital Development Fund | 43 | | |
| Other Funds | 44 | 11,837,500.00 | 11,837,500.00 |
| Sub - Total: Public Funds | | 150,890,601.76 | 29,898,968.70 |
| LIABILITIES: | | | |
| Public Funds + Liabilities | | 150,890,601.76 | 29,898,968.70 |
| | | | |
| | | | |

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

| | Note | Actual 2017 | Actual 2018 | Budget 2018 | Revised 2018 | Variance 2018 | Proposed Budget2019 | Proposed Budget2020 |
|---|------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| Opening Balance | | 6,821,364.92 | 18,061,468.70 | | | 18,061,468.70+ | 62,043,974.00 | 68,248,371.00 |
| Add: Recurrent Receipts: | | | | | | | | |
| Statutory Allocation | | 1,111,547,169.84 | 1,547,686,157.02 | 1,410,389,005.00 | 1,410,389,005.00 | 137,297,152.02+ | 1,534,288,656.00 | 1,687,717,522.00 |
| Share of VAT | | 372,896,407.20 | 418,016,154.22 | 726,464,627.00 | 726,464,627.00 | 308,448,472.78- | 799,111,090.00 | 879,022,199.00 |
| Excess Crude | | 36,259,033.50 | 12,221,255.18 | | | 12,221,255.18+ | | |
| NNPC Refunds | | | 2,933,161.24 | | | 2,933,161.24+ | | |
| Refunds From Paris Club | | | | | 132,725,085.00 | 132,725,085.00- | 536,514,797.00 | 590,166,277.00 |
| SURE - P | | 104,269,507.46 | | | | | | |
| Exchange Rate Difference | | 98,370,041.52 | 18,281,865.79 | | | 18,281,865.79+ | | |
| Share of Forex Equalization | | | 38,550,634.71 | | | 38,550,634.71+ | | |
| Sub Total: Statutory Allocation | | 1,723,342,159.52 | 2,037,689,228.16 | 2,136,853,632.00 | 2,269,578,717.00 | 231,889,488.84- | 2,869,914,543.00 | 3,156,905,998.00 |
| Direct Taxes | 49 | | | 4,250,000.00 | 4,250,000.00 | 4,250,000.00- | 4,675,000.00 | 5,142,500.00 |
| Licenses | 50 | | | 2,500,000.00 | 2,500,000.00 | 2,500,000.00- | 2,750,000.00 | 3,025,000.00 |
| Rates | 51 | | | 1,508,000.00 | 1,508,000.00 | 1,508,000.00- | 1,658,800.00 | 1,824,680.00 |
| Fees | 52 | | | 2,190,000.00 | 2,190,000.00 | 2,190,000.00- | 2,409,000.00 | 2,649,900.00 |
| Earnings | 55 | | | 5,500,764.00 | 5,500,764.00 | 5,500,764.00- | 6,050,841.00 | 6,655,925.00 |
| Repayments | 58 | | 38,196,316.70 | 500,000.00 | 500,000.00 | 37,696,316.70+ | 550,000.00 | 605,000.00 |
| Investment Income | 59 | 2,441.70 | | | | | | |
| Miscellaneous | 62 | | 4,462,848.81 | | | 4,462,848.81+ | | |
| Total: Independent Revenue | | 2,441.70 | 42,659,165.51 | 16,448,764.00 | 16,448,764.00 | 26,210,401.51+ | 18,093,641.00 | 19,903,005.00 |
| Total Recurrent Receipts | | 1,723,344,601.22 | 2,080,348,393.67 | 2,153,302,396.00 | 2,286,027,481.00 | 205,679,087.33- | 2,888,008,184.00 | 3,176,809,003.00 |
| Total Funds Available | | 1,730,165,966.14 | 2,098,409,862.37 | 2,153,302,396.00 | 2,286,027,481.00 | 187,617,618.63- | 2,950,052,158.00 | 3,245,057,374.00 |
| Less Recurrent Payments: | | | | | | | | |
| Employees Compensation | 63 | 950,893,051.10 | 627,737,591.99 | 705,194,382.00 | 678,932,564.00 | 51,194,972.01+ | 846,935,187.00 | 930,374,405.00 |
| Social Benefits | 64 | 23,500,000.00 | | | 75,986,902.00 | 75,986,902.00+ | | |
| Overhead Cost | 65 | 213,622,628.83 | 458,279,155.32 | 416,308,840.00 | 479,308,841.00 | 21,029,685.68+ | 348,249,261.00 | 348,249,261.00 |
| CRFC - (Excluding Social Benefits and Public Debts) | 66 | | | 15,000,000.00 | 35,000,000.00 | 35,000,000.00+ | 15,000,000.00 | 15,000,000.00 |
| Total Recurrent Payments | | 1,188,015,679.93 | 1,086,016,747.31 | 1,136,503,222.00 | 1,269,228,307.00 | 183,211,559.69+ | 1,210,184,448.00 | 1,293,623,666.00 |
| Other Cash Movement | | | | | | | | |
| Below-The-Line Receipts | 67 | 39,256,549.73 | 98,206,924.15 | | | 98,206,924.15+ | | |
| Below-The-Line Payments | 68 | 39,256,549.73 | 98,206,924.15 | | | 98,206,924.15- | | |
| Net Recurrent Funds before Transfers | | 542,150,286.21 | 1,012,393,115.06 | 1,016,799,174.00 | 1,016,799,174.00 | 4,406,058.94- | 1,739,867,710.00 | 1,951,433,708.00 |
| Appropriations/Transfers: | | | | | | | | |
| Transfer to Capital Dev Fund | | 524,088,817.51 | 873,340,013.30 | 1,016,799,174.00 | 1,016,799,174.00 | 143,459,160.70+ | 59,100,000.00 | 59,100,000.00 |
| Total Appropriations/Transfers | | 524,088,817.51 | 873,340,013.30 | 1,016,799,174.00 | 1,016,799,174.00 | 143,459,160.70+ | 59,100,000.00 | 59,100,000.00 |
| Closing Balance | | 18,061,468.70 | 139,053,101.76 | | | 139,053,101.76+ | 1,680,767,710.00 | 1,892,333,708.00 |

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

| | Note | Actual | Actual | Budget | Revised | Variance | Proposed | Proposed |
|--|------|-----------------------|-----------------------|-------------------------|-------------------------|------------------------|----------------------|----------------------|
| | | 2017 | 2018 | 2018 | Budget2018 | 2018 | Budget2019 | Budget2020 |
| | | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| Opening Balance | | | | 56,403,612.00 | 56,403,612.00 | 56,403,612.00- | | |
| Add: Revenue | | | | | | | | |
| Transfer from Consolidated Revenue | | 524,088,817.51 | 873,340,013.30 | 1,016,799,174.00 | 1,016,799,174.00 | 143,459,160.70- | 59,100,000.00 | 59,100,000.00 |
| Other Capital Receipts | 70 | | | | 248,078,804.00 | 248,078,804.00- | | |
| Sub Total: Capital Receipts | | 524,088,817.51 | 873,340,013.30 | 1,016,799,174.00 | 1,264,877,978.00 | 391,537,964.70- | 59,100,000.00 | 59,100,000.00 |
| Total Capital Funds Available | | 524,088,817.51 | 873,340,013.30 | 1,073,202,786.00 | 1,321,281,590.00 | 447,941,576.70- | 59,100,000.00 | 59,100,000.00 |
| Less: Capital Expenditure (Functional Classification) | | | | | | | | |
| General Public Services | 71 | 344,909,861.73 | 656,099,449.47 | 806,803,779.00 | 1,030,282,583.00 | 374,183,133.53+ | | |
| Economic Affairs | 74 | 148,409,525.74 | 217,240,563.83 | 266,399,007.00 | 290,999,007.00 | 73,758,443.17+ | 59,100,000.00 | 59,100,000.00 |
| Health | 77 | 30,769,430.04 | | | | | | |
| Total Capital Expenditure | | 524,088,817.51 | 873,340,013.30 | 1,073,202,786.00 | 1,321,281,590.00 | 447,941,576.70+ | 59,100,000.00 | 59,100,000.00 |

NOTES TO CASH FLOW STATEMENT

| | Actual 2018 | Actual 2017 |
|---|-------------------------|-------------------------|
| | ₦ | ₦ |
| Note 1 - Statutory Allocation | 1,547,686,157.02 | 1,111,547,169.84 |
| 20001001/11010003 Excess Crude | 12,221,255.18 | 36,259,033.50 |
| 20001001/11010006 NNPC Refunds | 2,933,161.24 | |
| 20001001/11000000 SURE - P | | 104,269,507.46 |
| 20001001/11010013 Exchange Rate Difference | 18,281,865.79 | 98,370,041.52 |
| 20001001/11000019 Share of Forex Equalization | 38,550,634.71 | |
| Total | 1,619,673,073.94 | 1,350,445,752.32 |
| Note 2 - Share of Value Added Tax | | |
| | 418,016,154.22 | 372,896,407.20 |
| This represent Share of VAT from FAAC | | |
| Note 3 - Independent Revenue | | |
| Repayments General | 38,196,316.70 | |
| Investment Income | | 2,441.70 |
| Miscellaneous Revenue | 4,462,848.81 | |
| Total | 42,659,165.51 | 2,441.70 |
| Note 4 - Employees Compensation | | |
| Contribution for Primary Teachers Salaries | 316,257,747.25 | 566,046,263.13 |
| Local Government Staff | 311,479,844.74 | 384,846,787.97 |
| Total | 627,737,591.99 | 950,893,051.10 |
| Note 4A - Local Government Staff | | |
| Ikara Local Govt | 311,479,844.74 | 384,846,787.97 |
| Total | 311,479,844.74 | 384,846,787.97 |
| Note 5 - Social Benefits | | |
| Pension | | 23,500,000.00 |
| Total | | 23,500,000.00 |
| Note 6 - Overhead Costs | | |
| Transport and Travelling | 12,617,613.32 | 17,417,923.84 |
| Utilities | 2,123,000.00 | 3,475,000.00 |
| Material and Supplies | 48,937,000.00 | 5,965,600.00 |
| Maintenance Services | 18,283,500.00 | 5,122,857.00 |
| Training | 16,000,000.00 | 11,905,385.40 |
| Other Services | 95,525,000.00 | 37,294,833.10 |
| Consulting & Professional Services | 11,425,000.00 | 720,000.00 |
| Fuel and Lubricants | 3,736,000.00 | 1,773,540.00 |
| Financial Charges | 380,000.00 | 4,805,516.70 |
| Miscellaneous Expenses | 164,732,042.00 | 86,117,034.59 |
| Local Grants and Contributions | 9,520,000.00 | 4,788,167.35 |
| Total | 383,279,155.32 | 179,385,857.98 |

Notes To Cash Flow Statement – Cont'd

| | Actual 2018 ₦ | Actual 2017 ₦ |
|---|-----------------------|-----------------------|
| Note 7 - CRFC (Excluding Social Benefits and Public Debts) | | |
| Note 8 - Economic Empowerment Through Agriculture | | |
| 15001001/23030104/01000019 Dams And Vet Serv. At Paki And Auchan | | 99,404,370.74 |
| 15001001/23020113/01000020 Construction and Provision of Abattoir | | 6,818,055.00 |
| 15001001/23020113/01000021 Construction and Provision of slaughter House | | 12,000,000.00 |
| 15001001/23020105/01000023 Construction/Provision of Bore Holes | 33,717,946.00 | |
| 15001001/23030112/01000032 Rehabilitation/Repair Agricultural facilities | 10,000,000.00 | |
| 15001001/23030121/01000033 Rehabilitation/Repair Office Building | 122,650,962.83 | |
| 15001001/23020113/01000035 Construction of Modern Slaughter Slab at K/Kogi | 5,000,000.00 | |
| 15001001/23010127/01000036 Purchase of Mini Tractor | 3,600,000.00 | |
| Total | 174,968,908.83 | 118,222,425.74 |
| Note 9 - Societal Re-Orientation | | |
| Note 10 - Poverty Alleviation | | |
| Note 11 - Improvement to Human Health | | |
| 20001001/23020106/04000001 Contribution to Primary Health Care Agency | | 30,769,430.04 |
| 21001001/23030105/04000034 Construction / Provision Of Hospitals / Health Centers | | 19,123,589.00 |
| 21001001/23030105/04000036 Renovation of PHC Centre at Allah Gaba | 790,955.00 | |
| Total | 790,955.00 | 49,893,019.04 |
| Note 12 - Enhancing Skills and Knowledge | | |
| 25001001/23010124/05000076 Purchase of classroom furniture's | 6,000,000.00 | |
| 17001001/23020107/05000072 Construction / Provision Of Town Hall | | 8,022,144.18 |
| 17001001/23010124/05000073 Purchase Of Teaching / Learning Aid Equipment | | 72,796.50 |
| 17001001/23020107/05000075 Construction / Provision Of Public Schools | | 15,255,820.13 |
| 17001001/23020107/05000076 Construction / Provision of Public schools | 65,632,530.75 | |
| 17001001/23010124/05000078 Purchase of teaching/Learning Aids | 15,000,000.00 | |
| 17001001/23020114/05000080 Construction of Feeder Road from Cooperative School to Auhan | 49,958,066.00 | |
| Total | 136,590,596.75 | 23,350,760.81 |
| Note 13 - Housing and Urban Development | | |
| 34001001/23020118/06000024 Construction/Provision of Markets/ parks | 9,744,199.44 | |
| 34001001/23020104/06000025 Construction/Provision of Town Hall at Ikara | 86,000,000.00 | |
| 34001001/23020101/06000028 Conversion of Chalk Industry to SIECOM Office | 12,627,885.57 | |
| 34001001/23020118/06000030 Construction/Provision of Infrastructures | 59,582,683.31 | |
| Total | 167,954,768.32 | |
| Note14 - Gender | | |
| Note 15 - Youth | | |

Notes To Cash Flow Statement – Cont'd

| | Actual 2018 ₦ | Actual 2017 ₦ |
|---|----------------------|----------------------|
| Note 17 - Water Resources and Rural Development | | 24,461,966.00 |
| 34001001/23020113 /10000052 Construction and Provision of Boreholes | | 24,461,966.00 |
| Total | | 24,461,966.00 |
| Note 18 - Information and Communication Technology | | |
| Note 19 - Growing the Private Sector | | |
| Note - 20 Reform of Government and Governance | | |
| 25001001/23010112/13000022 Purchase of Residential Furniture | | 15,000,000.00 |
| 25001001/23030121/13000023 Police Station (Gangarida Paki And Kurmin Kogi) | | 15,187,100.00 |
| 25001001/23010104/13000026 Purchase of motor vehicles / motorcycles | 23,271,655.00 | |
| 25001001/23010123/13000029 Purchase of Equipments for mini fire service station | 13,000,000.00 | |
| 20001001/23020113/13000007 Construction and Provision of Markets/ Parks | | 20,000,000.00 |
| Total | 36,271,655.00 | 50,187,100.00 |
| Note 21 - Power | | |
| 34001001/23020103/14000051 Construction and Provision of Electricity Gangarida - Kuya | | 5,102,258.00 |
| 34001001/23020103/14000052 Construction and Provision of Electricity Auchan - Yarkawuwa | | 7,259,635.00 |
| 34001001/23020103/14000055 Construction / Provision Of Rural Electricity Ikara Ward | | 61,978,585.50 |
| 34001001/23030102/14000057 Rehabilitation of Rural Electricity At Gidan Ciroma - Danlaw | | 871,553.00 |
| 34001001/23020103/14000058 Provision Of Electricity Gangarida - Tashan Ango | | 6,629,561.56 |
| 34001001/23020103/14000063 Provision of Rural Electricity across Ikara LGA | 44,976,021.20 | |
| 34001001/23030102/14000067 Repairs of vandalized portion of electricity along Tashan Da | 2,450,000.00 | |
| Total | 47,426,021.20 | 81,841,593.06 |
| Note 22 - Rail | | |
| Note 23 - Water Ways | | |
| Note 24 - Road | | |
| 34001001/23020114/17000060 Construction of Drainage Makere Sarkin | | 1,930,294.18 |
| 34001001/23030113/17000061 Rehabilitation of Roads Jangargagri | | 33,730,307.00 |
| 34001001/23030113/17000062 Rehabilitation of Roads Anglaw to Jangargari Road | | 17,398,803.18 |
| 34001001/23030113/17000063 Rehabilitation of Roads Tashan Hassan to Kankargi | | 9,977,694.00 |
| 34001001/23020114/17000065 Construction of Drainage - Ikara | | 25,104,357.50 |
| 34001001/23030113/17000066 Rehabilitation of Roads Tukuya | | 35,142,875.00 |
| 34001001/23030113/17000067 Rehabilitation of Roads Saya Saya to Pala | | 23,388,993.00 |
| 34001001/23030113/17000068 Rehabilitation of Roads Saya to Gnduma | | 29,458,629.00 |
| 34001001/23030113/17000069 Rehabilitation of Road Jangargagri to Agalawa | 58,757,077.70 | |
| 34001001/23030113/17000070 Rehabilitation of Road tashan Hassan to Kankanki | 11,175,600.00 | |
| 34001001/23020114/17000071 Construction of Kuya Road | 31,287,797.23 | |
| 34001001/23030113/17000072 Rehabilitation of Road Saya Saya to Pala | 32,327,235.80 | |
| 34001001/23030113/17000073 Rehabilitation of Road Saya Saya to G/Duma | 27,808,090.04 | |

Notes To Cash Flow Statement – Cont'd

| | Actual 2018 ₦ | Actual 2017 ₦ |
|---|-----------------------|-----------------------|
| 34001001/23020114/17000074 Construction of Road from Tudun Mato to Ungwan Barau | 7,994,600.00 | |
| 34001001/23020114/17000076 Construction of Drainage and box culvert at Yan Borkonu mark | 29,583,888.43 | |
| 34001001/23030113/17000078 Rehabilitation of Road U/Duka Wambai Auchan Kwabe Yaura | 246,839.00 | |
| 34001001/23020114/17000082 Filling of Literite at Gidan Guza to Ungwan Kundi | 5,274,900.00 | |
| 34001001/23020114/17000083 Filling of Literite at Dogon Daji to Kawari | 2,881,080.00 | |
| 34001001/23020114/17000085 Construction of Drainage at Ikara | 102,000,000.00 | |
| Total | 309,337,108.20 | 176,131,952.86 |
| Note 25 - Airways | | |
| Note 26 - Sea Ports | | |
| Note 27 - Shipping | | |
| Note 28 - Oil and Gas Infrastructure | | |
| Note 29 - Net Cash Flow from Investing Activities | | |
| Capital Expenditure by Administrative Sector | 42,271,655.00 | 30,187,100.00 |
| Capital Expenditure by Economic Sector | 699,686,806.55 | 400,657,937.66 |
| Capital Expenditure by Social Sector | 131,381,551.75 | 42,474,349.81 |
| Total | 873,340,013.30 | 473,319,387.47 |
| Note 29A - Net Cash Flow From Investment Activities: | | |
| Purchase of Fixed Assets General | 60,871,655.00 | 15,072,796.50 |
| Construction and Provision of Fixed Assets General | 546,261,597.93 | 213,686,266.05 |
| Rehabilitation and Repairs of Fixed Assets General | 266,206,760.37 | 295,329,754.96 |
| Total - 29A | 873,340,013.30 | 524,088,817.51 |
| Note 29B - Net Cash From Investing Activities by Location | | |
| Ikara Ward | 724,261,985.23 | 225,144,293.59 |
| Janfalam Ward | | 52,000,663.18 |
| Paki Ward | | 114,591,470.74 |
| Auchan Ward | 50,204,905.00 | 7,259,635.00 |
| Saya-Saya Ward | 62,585,325.84 | 64,847,622.00 |
| Kurmin Kogi Ward | 5,000,000.00 | 20,000,000.00 |
| Kuya Ward | 31,287,797.23 | 40,245,133.00 |
| Total - 29B | 873,340,013.30 | 524,088,817.51 |
| Note 36 - BTL Receipts | | |
| 20001001/12150001 With holding Taxes due to FIRS | 17,660,945.84 | 10,514,973.59 |
| 20001001/12150002 VAT due to FIRS | 17,660,945.84 | 11,112,549.59 |
| 20001001/12150003 PAYE Taxes due to State Board of Internal Revenue | | 217,591.45 |
| 20001001/12150004 Union Deductions | 32,166.39 | 3,648,571.05 |

Notes To Cash Flow Statement – Cont'd

| | | Actual | Actual |
|--|---|-----------------------|----------------------|
| | | 2018 | 2017 |
| | | ₦ | ₦ |
| 20001001/12150005 | Deposits | 52,108.05 | 4,474,629.06 |
| 20001001/12150006 | Loans deduction for Salary Other Deduction for payroll | | 674,734.95 |
| 20001001/12150008 | 10% Contract Retention Fee | 62,770,088.68 | 602,651.32 |
| 20001001/12150009 | SIGMA Pension Deduction | | 230,312.16 |
| 20001001/12150012 | NULGE | 30,669.35 | 628,506.37 |
| 20001001/12150014 | NANM Deductions | | 684,225.16 |
| 20001001/12150018 | Additional Laptop & Printers (Uarora /wireless Ltd 4 & 6) | | 85,000.00 |
| 20001001/12150032 | Nut Deduction | | 1,223,917.03 |
| 20001001/12150034 | Nutendwel Deduction | | 4,660,000.00 |
| 20001001/12150036 | National Housing Fund Deduction | | 498,888.00 |
| Total | | 98,206,924.15 | 39,256,549.73 |
| Note 37 - Below the Line Payments | | | |
| 20001001/22080001 | WHT | 17,660,945.84 | 10,514,973.59 |
| 20001001/22080002 | Vat due to FIRS | 17,660,945.84 | 11,112,549.59 |
| 20001001/2080003 | PAYE Deductions Remittances to BIR | | 217,591.45 |
| 20001001/22080004 | Union Deductions | 32,166.39 | 3,648,571.05 |
| 20001001/22080005 | Deposits | 52,108.05 | 4,474,629.06 |
| 20001001/22080006 | Loans deduction for Salary Other Deduction for payroll | | 674,734.95 |
| 20001001/22080008 | 10% Contract Retention Charges | 62,770,088.68 | 602,651.32 |
| 20001001/22080009 | SIGMA Pension Deduction | | 230,312.16 |
| 20001001/22080012 | NULGE L.Gov't - Remittances | 30,669.35 | 628,506.37 |
| 20001001/22080014 | NANM Deductions | | 684,225.16 |
| 20001001/22080018 | Additional Laptop & Printers (Uarora /wireless Ltd 4 & 6) | | 85,000.00 |
| 20001001/22080000 | Nut Deduction | | 1,223,917.03 |
| 20001001/22080034 | Nutendwel Deduction | | 4,660,000.00 |
| 20001001/22080036 | National Housing Fund Deduction | | 498,888.00 |
| Total | | 98,206,924.15 | 39,256,549.73 |
| Note 38 - Closing Balance | | | |
| 20001001/31010101 | Unity Bank - Main Account | 65,404,381.43 | 15,375,374.07 |
| 20001001/31010114 | Capital Account | 41,350,858.09 | 3,688.23 |
| 20001001/31010115 | Recurrent Account | 29,947,433.59 | 331,977.75 |
| 20001001/31010116 | Unity Bank - Personnel Cost Account | 1,561,214.65 | 1,561,214.65 |
| 20001001/31010117 | Unity Bank Pampaida Acct | 789,214.00 | 789,214.00 |
| Sub Total: Cash and Bank | | 139,053,101.76 | 18,061,468.70 |
| Total Consolidated Cash & Bank Balances | | 139,053,101.76 | 18,061,468.70 |

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

| | Actual | Actual |
|--|-----------------------|----------------------|
| | 2018 | 2017 |
| | ₦ | ₦ |
| Note 39 - Treasuries and Banks | | |
| Unity Bank - Main Account | 65,404,381.43 | 15,375,374.07 |
| Capital Account | 41,350,858.09 | 3,688.23 |
| Recurrent Account | 29,947,433.59 | 331,977.75 |
| Unity Bank - Personnel Cost Account | 1,561,214.65 | 1,561,214.65 |
| Unity Bank Pampaida Acct | 789,214.00 | 789,214.00 |
| Total | 139,053,101.76 | 18,061,468.70 |
| Note 40 - Investments | | |
| Ikara Tomato Processing | 650,000.00 | 650,000.00 |
| Kachia Ginger Company | 100,000.00 | 100,000.00 |
| Makarfi Sugar Company | 1,587,500.00 | 1,587,500.00 |
| Nig. Universal Bank | 1,000,000.00 | 1,000,000.00 |
| Urban Development Bank | 500,000.00 | 500,000.00 |
| First Atlantic Bank Plc | 500,000.00 | 500,000.00 |
| Intercity (Unity) Bank Plc | 2,000,000.00 | 2,000,000.00 |
| First Inland Bank Plc | 5,000,000.00 | 5,000,000.00 |
| Global Bank Plc | 500,000.00 | 500,000.00 |
| Total | 11,837,500.00 | 11,837,500.00 |
| Note 41 - Advances | | |
| Note 42 - Consolidated Revenue Fund | | |
| Opening Balance | 18,061,468.70 | 6,821,364.92 |
| Add/(Less) Net Recurrent Surplus/(Deficit) | (120,991,633.06) | (11,240,103.78) |
| Closing Balance | 139,053,101.76 | 18,061,468.70 |
| Note 43 - Capital Development Fund | | |
| Opening Balance | - | - |
| Add/(Less) Net Capital Surplus/(Deficit) | - | - |
| Closing Balance | - | - |
| Note 46 - Internal Loans | | |
| Note 48 - Outstanding Deposits | | |

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

| | Actual | Actual | Budget | Revised | Variance | Proposed | Proposed |
|--|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|
| | 2017 | 2018 | 2018 | 2018 | 2018 | Budget2019 | Budget2020 |
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| Note 50 - Licenses | | | | | | | |
| Motor Mechanic/Car Wash License | | | 2,500,000.00 | 2,500,000.00 | 2,500,000.00- | 2,750,000.00 | 3,025,000.00 |
| Total | | | 2,500,000.00 | 2,500,000.00 | 2,500,000.00- | 2,750,000.00 | 3,025,000.00 |
| Note 51 - Rates | | | | | | | |
| Tenement Rate | | | 1,508,000.00 | 1,508,000.00 | 1,508,000.00- | 1,658,800.00 | 1,824,680.00 |
| Total | | | 1,508,000.00 | 1,508,000.00 | 1,508,000.00- | 1,658,800.00 | 1,824,680.00 |
| Note 52 - Fees | | | | | | | |
| Slaughter Fees | | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00- | 1,650,000.00 | 1,815,000.00 |
| Contract Registration Fees | | | 145,000.00 | 145,000.00 | 145,000.00- | 159,500.00 | 175,450.00 |
| Marriage/Divorce Fees | | | 90,000.00 | 90,000.00 | 90,000.00- | 99,000.00 | 108,900.00 |
| Dispensary & Maternity Fees | | | 455,000.00 | 455,000.00 | 455,000.00- | 500,500.00 | 550,550.00 |
| Total | | | 2,190,000.00 | 2,190,000.00 | 2,190,000.00- | 2,409,000.00 | 2,649,900.00 |
| Note 53 - Fines | | | | | | | |
| Note 54 - Sales | | | | | | | |
| Note 55 - Earnings | | | | | | | |
| Earning from Market | | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00- | 1,650,000.00 | 1,815,000.00 |
| Shops & Shopping Centers | | | 4,000,764.00 | 4,000,764.00 | 4,000,764.00- | 4,400,841.00 | 4,840,925.00 |
| Total | | | 5,500,764.00 | 5,500,764.00 | 5,500,764.00- | 6,050,841.00 | 6,655,925.00 |
| Note 56 - Rent on Government Property | | | | | | | |
| Note 57 - Rent on Government Lands | | | | | | | |
| Note 59 - Investment Income | | | | | | | |
| Dividend Received | 2,441.70 | | | | | | |
| Total | 2,441.70 | | | | | | |
| Note 60 - Interest | | | | | | | |
| Note 62 - Miscellaneous | | | | | | | |
| Other Sources | | 4,462,848.81 | | | | | |
| Total | | 4,462,848.81 | | | | | |
| Note 63 - Employee Compensation | | | | | | | |
| Office of the Chairman | 1,130,000.00 | | | | | | |
| Personnel Management | 298,716,787.97 | 311,479,844.74 | 388,136,622.00 | 361,874,804.00 | | 299,014,961.00 | 327,662,157.00 |
| Department of Health | 85,000,000.00 | | | | | | |
| Contribution to Primary Education | 566,046,263.13 | 316,257,747.25 | 317,057,760.00 | 317,057,760.00 | | 547,920,226.00 | 602,712,248.00 |
| Total | 950,893,051.10 | 627,737,591.99 | 705,194,382.00 | 678,932,564.00 | | 846,935,187.00 | 930,374,405.00 |

Notes to Statement of Consolidated Revenue Fund – Cont'd

| | Actual | Actual | Budget | Revised | Variance | Proposed | Proposed |
|--|-----------------------|-----------------------|-----------------------|-----------------------|----------------|-----------------------|-----------------------|
| | 2017 | 2018 | 2018 | 2018 | 2018 | Budget2019 | Budget2020 |
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| Note 64 - Social Benefits | | | | | | | |
| Pension | 23,500,000.00 | | | 37,993,451.00 | | | |
| Total | 23,500,000.00 | | | 75,986,902.00 | | | |
| Note 65 - Overhead Cost | | | | | | | |
| Office of the Chairman | 72,687,679.96 | | | | | | |
| Personnel Management | 56,897,932.75 | 340,534,655.32 | 338,094,290.00 | 349,646,790.00 | | 284,399,211.00 | 284,399,211.00 |
| Department of Finance | 8,721,116.70 | | | | | | |
| Department of Works and Housing | 13,873,397.00 | 57,069,500.00 | 28,002,650.00 | 58,002,650.00 | | 31,002,150.00 | 31,002,150.00 |
| Department of Planning Research & Statistics | 4,448,786.50 | | | | | | |
| Department of Education | 38,288,229.48 | 24,590,000.00 | 28,759,400.00 | 25,059,400.00 | | 17,395,400.00 | 17,395,400.00 |
| Department of Health | 18,705,486.44 | 36,085,000.00 | 21,452,500.00 | 46,600,001.00 | | 15,452,500.00 | 15,452,500.00 |
| Total | 213,622,628.83 | 458,279,155.32 | 416,308,840.00 | 479,308,841.00 | | 348,249,261.00 | 348,249,261.00 |
| Note 66 - CRFC (Excluding Social Benefits and Public Debts) | | | | | | | |
| Settlement of Recurrent Liabilities | | | 15,000,000.00 | 35,000,000.00 | | 15,000,000.00 | 15,000,000.00 |
| Total | | | 15,000,000.00 | 35,000,000.00 | | 15,000,000.00 | 15,000,000.00 |
| Note 67 - BTL Receipts | | | | | | | |
| With holding Taxes due to FIRS | 10,514,973.59 | 17,660,945.84 | | | | | |
| VAT due to FIRS | 11,112,549.59 | 17,660,945.84 | | | | | |
| PAYE Taxes due to State Board of Internal Revenue | 217,591.45 | | | | | | |
| Union Deductions | 3,648,571.05 | 32,166.39 | | | | | |
| Deposits | 4,474,629.06 | 52,108.05 | | | | | |
| Loans deduction for Salary Other Deduction for payroll | 674,734.95 | | | | | | |
| 10% Contract Retention Fee | 602,651.32 | 62,770,088.68 | | | | | |
| SIGMA Pension Deduction | 230,312.16 | | | | | | |
| NULGE | 628,506.37 | 30,669.35 | | | | | |
| NANM Deductions | 684,225.16 | | | | | | |
| Additional Laptop & Printers (Aurora /wireless Ltd 4 & 6) | 85,000.00 | | | | | | |
| Nut Deduction | 1,223,917.03 | | | | | | |
| Nut Endwell Deduction | 4,660,000.00 | | | | | | |
| National Housing Fund Deduction | 498,888.00 | | | | | | |
| Total | 39,256,549.73 | 98,206,924.15 | | | | | |
| Note 68 - Below the Line Payments | | | | | | | |
| WHT | 10,514,973.59 | 17,660,945.84 | | | 17,660,945.84- | | |
| Vat due to FIRS | 11,112,549.59 | 17,660,945.84 | | | 17,660,945.84- | | |
| PAYE Deductions Remittances to BIR | 217,591.45 | | | | | | |
| Union Deductions | 3,648,571.05 | 32,166.39 | | | 32,166.39- | | |
| Deposits | 4,474,629.06 | 52,108.05 | | | 52,108.05- | | |
| Loans deduction for Salary Other Deduction for payroll | 674,734.95 | | | | | | |

Notes to Statement of Consolidated Revenue Fund – Cont'd

| | Actual | Actual | Budget | Revised | Variance | Proposed | Proposed |
|---|----------------------|----------------------|---------------|----------------|-----------------------|-------------------|-------------------|
| | 2017 | 2018 | 2018 | 2018 | 2018 | Budget2019 | Budget2020 |
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 10% Contract Retention Charges | 602,651.32 | 62,770,088.68 | | | 62,770,088.68- | | |
| SIGMA Pension Deduction | 230,312.16 | | | | | | |
| NULGE L.Gov't - Remittances | 628,506.37 | 30,669.35 | | | 30,669.35- | | |
| NANM Deductions | 684,225.16 | | | | | | |
| Additional Laptop & Printers (Aurora /wireless Ltd 4 & 6) | 85,000.00 | | | | | | |
| Nut Deduction | 1,223,917.03 | | | | | | |
| Nut Endwell Deduction | 4,660,000.00 | | | | | | |
| National Housing Fund Deduction | 498,888.00 | | | | | | |
| Total | 39,256,549.73 | 98,206,924.15 | | | 98,206,924.15- | | |

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

| | Actual | Actual | Budget | Revised | Variance | Proposed | Proposed |
|---|---------------|---------------|---------------|-----------------------|------------------------|------------|------------|
| | 2017 | 2018 | 2018 | 2018 | 2018 | Budget2019 | Budget2020 |
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| Note 69 - Aids and Grants: | | | | | | | |
| | | | | | | | |
| Note 70 - Other Capital Receipts | | | | | | | |
| 20001001/14020203 Paris Club Debt Recovery | | | | 248,078,804.00 | 248,078,804.00- | | |
| Total | | | | 248,078,804.00 | 248,078,804.00- | | |
| | | | | | | | |
| Note 71 - General Public Services | | | | | | | |
| 20001001/23020113/13000007 Construction and Provision of Markets/ Parks | 20,000,000.00 | | | | | | |
| 34001001/23020107/05000077 Construction of one Block of 2 classrooms at Alitu K/Kogi | | | 1,000,000.00 | 1,000,000.00 | 1,000,000.00+ | | |
| 34001001/23020118/06000024 Construction/Provision of Markeks/ parks | | 9,744,199.44 | 80,000,000.00 | 10,000,000.00 | 255,800.56+ | | |
| 34001001/23020104/06000025 Construction/Provision of Town Hall at Ikara | | 86,000,000.00 | 3,000,000.00 | 113,000,000.00 | 27,000,000.00+ | | |
| 34001001/23020104/06000026 Construction of Multi Purpose Centre at Ikara | | | 3,016,687.00 | 3,016,687.00 | 3,016,687.00+ | | |
| 34001001/23030103/06000027 Reconstruction of fenceing of District Head House Ikara | | | 194,442.00 | 194,442.00 | 194,442.00+ | | |
| 34001001/23020101/06000028 Conversion of Chalk Industry to SIECOM Office | | 12,627,885.57 | 13,000,000.00 | 13,000,000.00 | 372,114.43+ | | |
| 34001001/23030103/06000029 Renovation of Craft Centre at Ikara | | | 1,562,811.00 | 1,562,811.00 | 1,562,811.00+ | | |
| 34001001/23020118/06000030 Construction/Provision of Infrastructure | | 59,582,683.31 | | 75,987,102.00 | 16,404,418.69+ | | |
| 34001001/23020113/10000052 Construction and Provision of Boreholes | 24,461,966.00 | | | | | | |
| 34001001/23020105/10000053 Supply of water Agalawa and Jibis | | | 2,443,330.00 | 2,443,330.00 | 2,443,330.00+ | | |
| 34001001/23020103/13000051 Construction / Provision of office Building | | | 6,000,000.00 | 28,000,000.00 | 28,000,000.00+ | | |
| 34001001/23020102/13000052 Construction / Provision of Residential Building | | | 5,000,000.00 | 5,000,000.00 | 5,000,000.00+ | | |
| 34001001/23020103/14000051 Construction and Provision of Electricity Gangarida - Kuya | 5,102,258.00 | | | | | | |
| 34001001/23020103/14000052 Construction and Provision of Electricity Auchan - Yarkawuwa | 7,259,635.00 | | | | | | |
| 34001001/23020103/14000055 Construction / Provision Of Rural Electricity Ikara Ward | 61,978,585.50 | | | | | | |
| 34001001/23030102/14000057 Rehabilitation of Rural Electricity At Gidan Ciroma - Danlaw | 871,553.00 | | | | | | |
| 34001001/23020103/14000058 Provision Of Electricity Gangarida - Tashan Ango | 6,629,561.56 | | | | | | |
| 34001001/23020103/14000063 Provision of Rural Electricity across Ikara LGA | | 44,976,021.20 | 78,012,499.00 | 45,827,272.00 | 851,250.80+ | | |
| 34001001/23020103/14000066 Extension of Electricity from PAMPAIDA to Gidan Duma | | | 5,500,561.00 | 25,500,561.00 | 25,500,561.00+ | | |
| 34001001/23030102/14000067 Repairs of vandalised portion of electricity along Tashan Da | | 2,450,000.00 | 14,688,750.00 | 14,688,750.00 | 12,238,750.00+ | | |
| 34001001/23020103/14000068 Link Connection/Energising of Transformer from Tudun Wada | | | 6,500,000.00 | 6,500,000.00 | 6,500,000.00+ | | |
| 34001001/23030102/14000069 Repairs of electric poles for treasury and admin in secretar | | | 249,000.00 | 249,000.00 | 249,000.00+ | | |
| 34001001/23020114/17000060 Construction of Drainage Makere Sarkin | 1,930,294.18 | | | | | | |
| 34001001/23030113/17000061 Rehabilitation of Roads Jangargagri | 33,730,307.00 | | | | | | |
| 34001001/23030113/17000062 Rehabilitation of Roads Anglaw to Jangargari Road | 17,398,803.18 | | | | | | |
| 34001001/23030113/17000063 Rehabilitation of Roads Tashan Hassan to Kankargi | 9,977,694.00 | | | | | | |
| 34001001/23020114/17000065 Construction of Drainage - Ikara | 25,104,357.50 | | | | | | |
| 34001001/23030113/17000066 Rehabilitation of Roads Tukuya | 35,142,875.00 | | | | | | |
| 34001001/23030113/17000067 Rehabilitation of Roads Saya Saya to Pala | 23,388,993.00 | | | | | | |
| 34001001/23030113/17000068 Rehabilitation of Roads Saya to Gnduma | 29,458,629.00 | | | | | | |
| 34001001/23030113/17000069 Rehabilitation of Road Jangargagri to Agalawa | | 58,757,077.70 | 59,200,000.00 | 59,200,000.00 | 442,922.30+ | | |
| 34001001/23030113/17000070 Rehabilitation of Road tashan Hassan to Kankanki | | 11,175,600.00 | 19,500,000.00 | 19,500,000.00 | 8,324,400.00+ | | |
| 34001001/23020114/17000071 Construction of Kuya Road | | 31,287,797.23 | 58,031,539.00 | 32,031,539.00 | 743,741.77+ | | |
| 34001001/23030113/17000072 Rehabilitation of Road Saya Saya to Pala | | 32,327,235.80 | 34,821,610.00 | 34,821,610.00 | 2,494,374.20+ | | |
| 34001001/23030113/17000073 Rehabilitation of Road Saya Saya to G/Duma | | 27,808,090.04 | 35,000,000.00 | 35,000,000.00 | 7,191,909.96+ | | |
| 34001001/23020114/17000074 Construction of Road fromTudun Mato to Unguwan Barau | | 7,994,600.00 | 16,245,000.00 | 98,336,702.00 | 90,342,102.00+ | | |

Notes to Statement of Capital Development Fund – Cont'd

| | Actual 2017 | Actual 2018 | Budget 2018 | Revised 2018 | Variance 2018 | Proposed Budget2019 | Proposed Budget2020 |
|---|-----------------------|-----------------------|-----------------------|-------------------------|------------------------|------------------------|------------------------|
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 34001001/23020114/17000075 Construction/Provision of Drainage | | | 30,000,000.00 | | | | |
| 34001001/23020114/17000076 Construction of Drainage and box culvert at Yan Borkonu mark | | 29,583,888.43 | 1,990,590.00 | 31,990,590.00 | 2,406,701.57+ | | |
| 34001001/23020114/17000077 Filling of Literite at Hayin Maje | | | 2,221,200.00 | 2,221,200.00 | 2,221,200.00+ | | |
| 34001001/23030113/17000078 Rehabilitation of Road U/Duka Wambai Auchan Kwabe Yaura | | 246,839.00 | 90,296,188.00 | 296,188.00 | 49,349.00+ | | |
| 34001001/23020114/17000079 Filling of Literite at Botari to Gunduma | | | 1,853,900.00 | 1,853,900.00 | 1,853,900.00+ | | |
| 34001001/23020114/17000080 Filling of Literite at Ku-koki to Bamu Yaki | | | 1,646,100.00 | 1,646,100.00 | 1,646,100.00+ | | |
| 34001001/23020114/17000081 Filling of Literite at Fansan Pala | | | 6,237,840.00 | 6,237,840.00 | 6,237,840.00+ | | |
| 34001001/23020114/17000082 Filling of Literite at Gidan Guza to Ungwan Kundi | | 5,274,900.00 | 5,441,520.00 | 5,441,520.00 | 166,620.00+ | | |
| 34001001/23020114/17000083 Filling of Literite at Dogon Daji to Kawari | | 2,881,080.00 | 3,320,640.00 | 3,320,640.00 | 439,560.00+ | | |
| 34001001/23020114/17000084 Beaconing and Demarcation of Routes | | | 2,000,000.00 | 2,000,000.00 | 2,000,000.00+ | | |
| 34001001/23020114/17000085 Construction of Drainage at Ikara | | 102,000,000.00 | 1,562,800.00 | 111,562,800.00 | 9,562,800.00+ | | |
| 17001001/23020107/05000072 Construction / Provision Of Town Hall | 8,022,144.18 | | | | | | |
| 17001001/23010124/05000073 Purchase Of Teaching / Learning Aid Equipment | 72,796.50 | | | | | | |
| 17001001/23020107/05000075 Construction / Provision Of Public Schools | 15,255,820.13 | | | | | | |
| 17001001/23020107/05000076 Construction / Provision of Public schools | | 65,632,530.75 | 81,450,000.00 | 66,450,000.00 | 817,469.25+ | | |
| 17001001/23020107/05000077 Construction/Provision of Fencing at K/Kogi Primary School | | | 3,000,000.00 | | | | |
| 17001001/23010124/05000078 Purchase of teaching/Learning Aids | | 15,000,000.00 | 20,000,000.00 | 20,000,000.00 | 5,000,000.00+ | | |
| 17001001/23020107/05000079 Construction of one Block of 2 classrooms at U/Turaki | | | 575,780.00 | 575,780.00 | 575,780.00+ | | |
| 17001001/23020114/05000080 Construction of Feeder Road from Cooperative School to Auhan | | 49,958,066.00 | 54,732,867.00 | 81,318,094.00 | 31,360,028.00+ | | |
| 17001001/23020107/05000081 Construction of one Block of 2 classrooms at Dogon Jeji Kurm | | | 1,473,997.00 | 1,473,997.00 | 1,473,997.00+ | | |
| 17001001/23020111/05000082 Construction of Library at GDSS Saya Saya | | | 2,029,359.00 | 2,029,359.00 | 2,029,359.00+ | | |
| 17001001/23020107/05000083 Construction of two Block of 2 classrooms and toilet at Auch | | | 82,667.00 | 82,667.00 | 82,667.00+ | | |
| 17001001/23030106/05000084 Renovation of LEA Pri. School at U/Kundi Pala | | | 1,823,089.00 | 1,823,089.00 | 1,823,089.00+ | | |
| 17001001/23020107/05000085 Construction of 1block of 2 Classrooms at U/Wambai | | | 6,473,889.00 | 6,473,889.00 | 6,473,889.00+ | | |
| 17001001/23020107/05000086 Construction of Skill Acquisition Centre at K/Kogi | | | 5,000,000.00 | 5,000,000.00 | 5,000,000.00+ | | |
| 21001001/23030105/04000034 Construction / Provision Of Hospitals / Health Centres | 19,123,589.00 | | | | | | |
| 21001001/23010105/04000035 Purchase of Ambulance | | | 4,000,000.00 | | | | |
| 21001001/23030105/04000036 Renovation of PHC Centre at Allah Gaba | | 790,955.00 | 3,925,140.00 | 925,140.00 | 134,185.00+ | | |
| 21001001/23020106/04000037 Contribution to Primary Health Care Agency | | | 10,000,000.00 | 10,000,000.00 | 10,000,000.00+ | | |
| 21001001/23010122/04000038 Purchase of Hospital Equipments / Delivery Kits | | | 11,766,421.00 | 31,766,421.00 | 31,766,421.00+ | | |
| 21001001/23020106/04000039 Construction of Toilet installation of plastic toilet across | | | 2,753,890.00 | 2,753,890.00 | 2,753,890.00+ | | |
| 21001001/23030105/04000040 Renovation of PHC Centre at Tashan Dogo | | | 894,450.00 | 894,450.00 | 894,450.00+ | | |
| 21001001/23030105/04000041 Renovation of PHC Centre at Tashan Hassan | | | 2,927,400.00 | 2,927,400.00 | 2,927,400.00+ | | |
| 21001001/23030105/04000042 Renovation of PHC Centre at Bareda | | | 4,357,823.00 | 4,357,823.00 | 4,357,823.00+ | | |
| Total | 344,909,861.73 | 656,099,449.47 | 806,803,779.00 | 1,030,282,583.00 | 374,183,133.53+ | | |
| Note 74 - Economic Affairs | | | | | | | |
| 25001001/23010124/05000076 Purchase of classroom furnitures | | 6,000,000.00 | 50,000,000.00 | 7,500,000.00 | 1,500,000.00+ | | |
| 25001001/23010112/13000022 Purchase of Residential Furniture | 15,000,000.00 | | | | | | |
| 25001001/23030121/13000023 Police Station (Gangarida Paki And Kurmin Kogi) | 15,187,100.00 | | | | | | |
| 25001001/23010100/13000025 Acquisition of Land | | | 5,000,000.00 | 3,500,000.00 | 3,500,000.00+ | 5,000,000.00 | 5,000,000.00 |
| 25001001/23010104/13000026 Purchase of motor vehicles / motorcycles | | 23,271,655.00 | 30,000,000.00 | 38,000,000.00 | 14,728,345.00+ | 45,000,000.00 | 45,000,000.00 |
| 25001001/23010113/13000027 Purchase of Computers | | | 3,900,000.00 | 3,900,000.00 | 3,900,000.00+ | 9,100,000.00 | 9,100,000.00 |
| 25001001/23010112/13000028 Purchase of Residential furnitures | | | 3,000,000.00 | 3,000,000.00 | 3,000,000.00+ | | |

Notes to Statement of Capital Development Fund – Cont'd

| | Actual | Actual | Budget | Revised | Variance | Proposed | Proposed |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|
| | 2017 | 2018 | 2018 | 2018 | 2018 | Budget2019 | Budget2020 |
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 25001001/23010123/13000029 Purchase of Equipments for mini fire service station | | 13,000,000.00 | 15,000,000.00 | 15,000,000.00 | 2,000,000.00+ | | |
| 25001001/23020103/13000031 Replacement of vandalised Electrical Equipment | | | 5,000,000.00 | 5,000,000.00 | 5,000,000.00+ | | |
| 15001001/23030104/01000019 Dams And Vet Serv. At Paki And Auchan | 99,404,370.74 | | | | | | |
| 15001001/23020113/01000020 Construction and Provison of Abattoir | 6,818,055.00 | | | | | | |
| 15001001/23020113/01000021 Construction and Provision of slaughter House | 12,000,000.00 | | | | | | |
| 15001001/23030112/01000022 Rehabilitation/Repair of Home Economic centre at Auchan | | | 3,045,400.00 | 3,045,400.00 | 3,045,400.00+ | | |
| 15001001/23020105/01000023 Construction/Provision of Bore Holes | | 33,717,946.00 | 35,200,000.00 | 35,200,000.00 | 1,482,054.00+ | | |
| 15001001/23010127/01000024 Purchase of Irrigation Pumps | | | 4,900,000.00 | 7,000,000.00 | 7,000,000.00+ | | |
| 15001001/23010127/01000025 Procurement of Ox - Drawn Plough | | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00+ | | |
| 15001001/23030112/01000026 Renovation of Nursery and Raising of seedlings | | | 2,000,000.00 | 2,000,000.00 | 2,000,000.00+ | | |
| 15001001/23010127/01000027 Purchase of Agric Vaccines | | | 2,500,000.00 | 7,200,000.00 | 7,200,000.00+ | | |
| 15001001/23010127/01000028 Purchase of Home Economic Materials | | | 2,000,000.00 | 2,000,000.00 | 2,000,000.00+ | | |
| 15001001/23020113/01000029 Equiping of Home Economic centre at Ikara | | | 4,000,000.00 | 4,000,000.00 | 4,000,000.00+ | | |
| 15001001/23020113/01000030 Equiping of Home Economic centre at Paki | | | 3,500,000.00 | 3,500,000.00 | 3,500,000.00+ | | |
| 15001001/23020113/01000031 Equiping of Home Economic centre at Auchan | | | 3,500,000.00 | 3,500,000.00 | 3,500,000.00+ | | |
| 15001001/23030112/01000032 Rehabilitation/Repair Agricultural facilities | | 10,000,000.00 | 10,000,000.00 | 10,000,000.00 | | | |
| 15001001/23030121/01000033 Rehabilitation/Repair Office Building | | 122,650,962.83 | 64,415,187.00 | 124,415,187.00 | 1,764,224.17+ | | |
| 15001001/23020113/01000034 Construction of Slaughter Slab at Tashan Daru | | | 1,195,216.00 | 1,195,216.00 | 1,195,216.00+ | | |
| 15001001/23020113/01000035 Construction of Modern Slaughter Slab at K/Kogi | | 5,000,000.00 | 6,743,204.00 | 6,743,204.00 | 1,743,204.00+ | | |
| 15001001/23010127/01000036 Purchase of Mini Tractor | | 3,600,000.00 | 10,000,000.00 | 3,800,000.00 | 200,000.00+ | | |
| Total | 148,409,525.74 | 217,240,563.83 | 266,399,007.00 | 290,999,007.00 | 73,758,443.17+ | 59,100,000.00 | 59,100,000.00 |
| Note 75 - Environmental Protection | | | | | | | |
| | | | | | | | |
| Note 76 - Housing and Community Development | | | | | | | |
| | | | | | | | |
| Note 77 - Health | | | | | | | |
| 20001001/23020106/04000001 Contribution to Primary Health Care Agency | 30,769,430.04 | | | | | | |
| Total | 30,769,430.04 | | | | | | |
| | | | | | | | |
| Note 78 - Recreation Culture and Religion | | | | | | | |
| | | | | | | | |
| Note 79 - Education | | | | | | | |
| | | | | | | | |
| Note 80 - Social Protection | | | | | | | |

Schedule of Detailed Recurrent Revenue

| | Actual 2017 ₦ | Actual 2018 ₦ | Original Budget 2018 ₦ | Revised Budget 2018 ₦ | Variance Amount 2018 ₦ | Proposed Budget 2019 ₦ | Proposed Budget 2020 ₦ |
|--|-------------------------|-------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| STATUTORY ALLOCATION | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| 20001001/11010001 Statutory Allocation | 1,111,547,169.84 | 1,547,686,157.02 | 1,410,389,005.00 | 1,410,389,005.00 | 137,297,152.02+ | 1,534,288,656.00 | 1,687,717,522.00 |
| 20001001/11010002 Share of VAT | 372,896,407.20 | 418,016,154.22 | 726,464,627.00 | 726,464,627.00 | 308,448,472.78- | 799,111,090.00 | 879,022,199.00 |
| 20001001/11010003 Excess Crude | 36,259,033.50 | 12,221,255.18 | | | 12,221,255.18+ | | |
| 20001001/11010006 NNPC Refunds | | 2,933,161.24 | | | 2,933,161.24+ | | |
| 20001001/10000009 Refunds From Paris Club | | | | 132,725,085.00 | 132,725,085.00- | 536,514,797.00 | 590,166,277.00 |
| 20001001/11000000 SURE - P | 104,269,507.46 | | | | | | |
| 20001001/11010013 Exchange Rate Difference | 98,370,041.52 | 18,281,865.79 | | | 18,281,865.79+ | | |
| 20001001/11000019 Share of Forex Equalization | | 38,550,634.71 | | | 38,550,634.71+ | | |
| Total | 1,723,342,159.52 | 2,037,689,228.16 | 2,136,853,632.00 | 2,269,578,717.00 | 231,889,488.84- | 2,869,914,543.00 | 3,156,905,998.00 |
| TAXES | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| 20001001/12100002 Repayment of Bicycle Advances(Principal) | | | 500,000.00 | 500,000.00 | 500,000.00- | 550,000.00 | 605,000.00 |
| 20001001/12100005 Refunds | | 38,196,316.70 | | | 38,196,316.70+ | | |
| Total | | 38,196,316.70 | 500,000.00 | 500,000.00 | 37,696,316.70+ | 550,000.00 | 605,000.00 |
| LICENSES | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| 20001001/12020064 Motor Mechanic/Car Wash License | | | 2,500,000.00 | 2,500,000.00 | 2,500,000.00- | 2,750,000.00 | 3,025,000.00 |
| Total | | | 2,500,000.00 | 2,500,000.00 | 2,500,000.00- | 2,750,000.00 | 3,025,000.00 |
| RATES | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| 20001001/12030001 Tenement Rate | | | 1,508,000.00 | 1,508,000.00 | 1,508,000.00- | 1,658,800.00 | 1,824,680.00 |
| Total | | | 1,508,000.00 | 1,508,000.00 | 1,508,000.00- | 1,658,800.00 | 1,824,680.00 |
| FEES | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| 20001001/12040003 Slaughter Fees | | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00- | 1,650,000.00 | 1,815,000.00 |
| 20001001/12040017 Contract Registration Fees | | | 145,000.00 | 145,000.00 | 145,000.00- | 159,500.00 | 175,450.00 |
| 20001001/12040018 Marriage/Divorce Fees | | | 90,000.00 | 90,000.00 | 90,000.00- | 99,000.00 | 108,900.00 |
| 20001001/12040033 Dispensary & Maternity Fees | | | 455,000.00 | 455,000.00 | 455,000.00- | 500,500.00 | 550,550.00 |
| Total | | | 2,190,000.00 | 2,190,000.00 | 2,190,000.00- | 2,409,000.00 | 2,649,900.00 |
| FINES | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| SALES | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| EARNINGS | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| 20001001/12070012 Earning from Market | | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00- | 1,650,000.00 | 1,815,000.00 |
| 20001001/12070014 Shops & Shopping Centers | | | 4,000,764.00 | 4,000,764.00 | 4,000,764.00- | 4,400,841.00 | 4,840,925.00 |
| Total | | | 5,500,764.00 | 5,500,764.00 | 5,500,764.00- | 6,050,841.00 | 6,655,925.00 |

Schedule of Detailed Recurrent Revenue Cont'd.

| | Actual | Actual | Original Budget | Revised Budget | Variance Amount | Proposed Budget | Proposed Budget |
|--|--------|--------|-----------------|----------------|-----------------|-----------------|-----------------|
|--|--------|--------|-----------------|----------------|-----------------|-----------------|-----------------|

| | 2017 | 2018 | 2018 | 2018 | 2018 | 2019 | 2020 |
|---|----------------------|----------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| RENT ON GOVERNMENT PROPERTIES | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| | | | | | | | |
| RENT ON LAND AND OTHER PROPERTIES | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| | | | | | | | |
| REPAYMENTS | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| 20001001/12100002 Repayment of Bicycle Advances(Principal) | | | 500,000.00 | 500,000.00 | 500,000.00- | 550,000.00 | 605,000.00 |
| 20001001/12100005 Refunds | | 38,196,316.70 | | | 38,196,316.70+ | | |
| Total | | 38,196,316.70 | 500,000.00 | 500,000.00 | 37,696,316.70+ | 550,000.00 | 605,000.00 |
| | | | | | | | |
| INVESTMENT INCOME | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| 20001001/12110002 Dividend Received | 2,441.70 | | | | | | |
| Total | 2,441.70 | | | | | | |
| | | | | | | | |
| INTEREST EARNED | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| | | | | | | | |
| MISCELLANEOUS | | | | | | | |
| 20001001 - Department of Finance and Supply | | | | | | | |
| 20001001/13140005 Other Sources | | 4,462,848.81 | | | 4,462,848.81+ | | |
| Total | | 4,462,848.81 | | | 4,462,848.81+ | | |
| | | | | | | | |
| BELOW THE LINE RECEIPTS | | | | | | | |
| 20001001 - Department of Finance | | | | | | | |
| 20001001/12150001 Withholding Taxes due to FIRS | 10,514,973.59 | 17,660,945.84 | | | 17,660,945.84+ | | |
| 20001001/12150002 VAT due to FIRS | 11,112,549.59 | 17,660,945.84 | | | 17,660,945.84+ | | |
| 20001001/12150003 PAYE Taxes due to State Board of Internal Revenue | 217,591.45 | | | | | | |
| 20001001/12150004 Union Deductions | 3,648,571.05 | 32,166.39 | | | 32,166.39+ | | |
| 20001001/12150005 Deposits | 4,474,629.06 | 52,108.05 | | | 52,108.05+ | | |
| 20001001/12150006 Loans deduction for Salary Other Deduction for payroll | 674,734.95 | | | | | | |
| 20001001/12150008 10% Contracts Retention Fee | 602,651.32 | 62,770,088.68 | | | 62,770,088.68+ | | |
| 20001001/12150009 SIGMA Pension Deduction | 230,312.16 | | | | | | |
| 20001001/12150012 NULGE | 628,506.37 | 30,669.35 | | | 30,669.35+ | | |
| 20001001/12150014 NANM Deductions | 684,225.16 | | | | | | |
| 20001001/12150018 Additional Laptop & Printers (Aurora /wireless Ltd 4 & 6) | 85,000.00 | | | | | | |
| 20001001/12150032 Nut Deduction | 1,223,917.03 | | | | | | |
| 20001001/12150034 Nut Endwel Deduction | 4,660,000.00 | | | | | | |
| 20001001/12150036 National Housing Fund Deduction | 498,888.00 | | | | | | |
| Total | 39,256,549.73 | 98,206,924.15 | | | 98,206,924.15+ | | |

Schedule of Detailed Recurrent Expenditure

| | Actual | Actual | Original Budget | Revised Budget | Variance Amount | Proposed Budget | Proposed Budget |
|--|--------|--------|-----------------|----------------|-----------------|-----------------|-----------------|
| | 2017 | 2018 | 2018 | 2018 | 2018 | 2019 | 2020 |

| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 11001001 - OFFICE OF THE CHAIRMAN | | | | | | | |
| 11001001/21020105 Entertainment Allowance | 1,130,000.00 | | | | | | |
| Sub Total - Personnel Cost | 1,130,000.00 | | | | | | |
| 11001001/22010104 Severance Gratuity | 24,010,447.34 | | | | | | |
| 11001001/22020103 International Transport and Travels - Training | 2,700,000.00 | | | | | | |
| 11001001/22020604 Security Vote (Including Operations) | 9,989,833.10 | | | | | | |
| 11001001/22020606 Physical Security | 23,490,700.00 | | | | | | |
| 11001001/22021034 Benefit to Elected/Appointed Officials | 9,796,699.52 | | | | | | |
| 11001001/22021035 Local Government Election | 2,700,000.00 | | | | | | |
| Sub Total Overhead Cost | 72,687,679.96 | | | | | | |
| Total Recurrent Expenditure | 73,817,679.96 | | | | | | |
| 25001001 - DEPARTMENT OF PERSONNEL MANAGEMENT | | | | | | | |
| 25001001/21010101 Basic Salary | 225,613,923.54 | 125,824,880.36 | 201,630,704.00 | 173,368,886.00 | 47,544,005.64+ | 207,099,296.00 | 227,809,226.00 |
| 25001001/21010104 Salary Arrears | 73,102,864.43 | 62,794,761.34 | 63,769,776.00 | 63,769,776.00 | 975,014.66+ | | |
| 25001001/21020102 Transport Allowance | | 16,000,000.00 | 14,479,000.00 | 16,479,000.00 | 479,000.00+ | 2,943,000.00 | 2,943,000.00 |
| 25001001/21020105 Entertainment Allowance | | 9,784,492.00 | 10,937,000.00 | 10,937,000.00 | 1,152,508.00+ | 9,900,000.00 | 9,930,000.00 |
| 25001001/21020201 NHIS Contribution | | 97,075,711.04 | 97,320,142.00 | 97,320,142.00 | 244,430.96+ | 79,072,665.00 | 86,979,931.00 |
| Sub Total - Personnel Cost | 298,716,787.97 | 311,479,844.74 | 388,136,622.00 | 361,874,804.00 | 50,394,959.26+ | 299,014,961.00 | 327,662,157.00 |
| 25001001/22010102 Pension | 10,226,323.51 | 75,000,000.00 | 77,139,100.00 | 77,139,100.00 | 2,139,100.00+ | 11,518,861.00 | 11,518,861.00 |
| 25001001/22020101 Local Travel and Transport - Training | | 2,290,000.00 | 2,375,000.00 | 2,375,000.00 | 85,000.00+ | 375,000.00 | 375,000.00 |
| 25001001/22020102 Local Travel and Transport - Others | 14,717,923.84 | 4,327,613.32 | 4,378,000.00 | 4,378,000.00 | 50,386.68+ | 8,268,000.00 | 8,268,000.00 |
| 25001001/22020103 International Transport and Travels - Training | | 6,000,000.00 | 6,400,000.00 | 6,400,000.00 | 400,000.00+ | 2,400,000.00 | 2,400,000.00 |
| 25001001/22020201 Electricity Charges | | 828,000.00 | 908,000.00 | 908,000.00 | 80,000.00+ | 1,908,000.00 | 1,908,000.00 |
| 25001001/22020301 Office Stationeries/Computer Consumables | | 26,745,000.00 | 27,000,000.00 | 27,000,000.00 | 255,000.00+ | 1,800,000.00 | 1,800,000.00 |
| 25001001/22020305 Printing of Non Security Documents | | 6,167,000.00 | 6,350,000.00 | 6,350,000.00 | 183,000.00+ | 11,800,000.00 | 11,800,000.00 |
| 25001001/22020306 Printing of Security Documents | | 2,940,000.00 | 3,095,000.00 | 3,095,000.00 | 155,000.00+ | 3,695,000.00 | 3,695,000.00 |
| 25001001/22020309 Uniforms & Other Clothing | | 1,000,000.00 | 1,215,000.00 | 1,215,000.00 | 215,000.00+ | 1,215,000.00 | 1,215,000.00 |
| 25001001/22020501 Training, Staff Dev. And Welfare | 1,046,685.40 | | | | | | |
| 25001001/22020502 International Training | 2,737,100.00 | | | | | | |
| 25001001/22020503 Contribution to Training Fund | 8,121,600.00 | 13,800,000.00 | 13,948,079.00 | 13,948,079.00 | 148,079.00+ | 13,948,079.00 | 13,948,079.00 |
| 25001001/22020602 Office Rent | | 1,400,000.00 | 1,500,000.00 | 1,500,000.00 | 100,000.00+ | | |
| 25001001/22020603 Residential Rent | 1,462,300.00 | | | | | | |
| 25001001/22020604 Security Vote (Including Operations) | | 63,550,000.00 | 24,480,000.00 | 64,480,000.00 | 930,000.00+ | 24,480,000.00 | 24,480,000.00 |
| 25001001/22020606 Physical Security | | 27,775,000.00 | 28,413,384.00 | 28,413,384.00 | 638,384.00+ | 14,718,000.00 | 14,718,000.00 |
| 25001001/22020611 5% Incentives for Revenue Officers | | | 924,000.00 | 924,000.00 | 924,000.00+ | 924,000.00 | 924,000.00 |
| 25001001/22020701 Financial Consulting | | 4,580,000.00 | 5,000,000.00 | 5,000,000.00 | 420,000.00+ | 3,000,000.00 | 3,000,000.00 |
| 25001001/22020702 Information Technology Consulting | | 1,900,000.00 | 2,000,000.00 | 2,000,000.00 | 100,000.00+ | 444,000.00 | 444,000.00 |
| 25001001/22020712 Fixed Assets Register Valuation and Tagnation | | 4,945,000.00 | 5,000,000.00 | 5,000,000.00 | 55,000.00+ | 5,000,000.00 | 5,000,000.00 |
| 25001001/22020901 Bank Charges (Other Than interest) | | 380,000.00 | 504,000.00 | 504,000.00 | 124,000.00+ | 60,000.00 | 60,000.00 |
| 25001001/22021001 Refreshment & Meals | | 6,864,125.00 | 3,314,000.00 | 6,914,000.00 | 49,875.00+ | 6,314,000.00 | 6,314,000.00 |
| 25001001/22021002 Honorarium & Sitting Allowance | | 4,052,917.00 | 4,490,000.00 | 4,990,000.00 | 937,083.00+ | 10,090,000.00 | 10,090,000.00 |

Schedule of Detailed Recurrent Expenditure - Cont'd

| | Actual | Actual | Original Budget | Revised Budget | Variance Amount | Proposed Budget | Proposed Budget |
|--|--------|--------|-----------------|----------------|-----------------|-----------------|-----------------|
| | 2017 | 2018 | 2018 | 2018 | 2018 | 2019 | 2020 |
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |

| | | | | | | | | |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 25001001/22021003 | Publicity & Advertisements | | 3,980,000.00 | 4,000,000.00 | 4,000,000.00 | 20,000.00+ | 4,100,000.00 | 4,100,000.00 |
| 25001001/22021007 | Welfare Packages | 100,000.00 | | | | | | |
| 25001001/22021008 | Subscription To Professional Bodies | | 3,960,000.00 | 4,000,000.00 | 4,000,000.00 | 40,000.00+ | 1,000,000.00 | 1,000,000.00 |
| 25001001/22021013 | Promotion | 900,000.00 | | | | | | |
| 25001001/22021014 | Annual Budget Expenses and Administration | | 5,300,000.00 | 5,385,000.00 | 5,385,000.00 | 85,000.00+ | 5,577,000.00 | 5,577,000.00 |
| 25001001/22021021 | Local Cultural Festival | | 11,950,000.00 | 12,000,000.00 | 12,000,000.00 | 50,000.00+ | 12,000,000.00 | 12,000,000.00 |
| 25001001/22021034 | Benefit to Elected/Appointed Officials | | 16,355,000.00 | 44,544,333.00 | 16,496,833.00 | 141,833.00+ | 45,423,877.00 | 45,423,877.00 |
| 25001001/22021035 | Local Government Election | | 17,300,000.00 | 17,391,000.00 | 17,391,000.00 | 91,000.00+ | 5,000,000.00 | 5,000,000.00 |
| 25001001/22021055 | Tree Planting Campaign | 1,800,000.00 | | | | | | |
| 25001001/22021056 | Trade Fair Exhibition and Show | | 1,800,000.00 | 4,000,000.00 | 2,000,000.00 | 200,000.00+ | 4,000,000.00 | 4,000,000.00 |
| 25001001/22021057 | Annual Disease Control | 900,000.00 | | | | | | |
| 25001001/22021064 | Promotion of Animal Feed Production | 378,000.00 | | | | | | |
| 25001001/22021000 | Monitoring and Evaluation | | 2,940,000.00 | 3,000,000.00 | 3,000,000.00 | 60,000.00+ | 3,000,000.00 | 3,000,000.00 |
| 25001001/22021071 | Remuneration of Traditional and Title Holders | 10,000,000.00 | | | | | | |
| 25001001/22021076 | Retirement Bond Redemption Fund | | 8,000,000.00 | 10,740,394.00 | 8,240,394.00 | 240,394.00+ | 67,740,394.00 | 67,740,394.00 |
| 25001001/22021077 | Local Government Reforms - Human Resources - ICT Phase II | 4,508,000.00 | 4,885,000.00 | 5,000,000.00 | 5,000,000.00 | 115,000.00+ | 5,000,000.00 | 5,000,000.00 |
| 25001001/22040109 | Grant to Communities/NGO's | | 9,520,000.00 | 9,600,000.00 | 9,600,000.00 | 80,000.00+ | 9,600,000.00 | 9,600,000.00 |
| Sub Total Overhead Cost | | 56,897,932.75 | 340,534,655.32 | 338,094,290.00 | 349,646,790.00 | 9,112,134.68+ | 284,399,211.00 | 284,399,211.00 |
| Total Recurrent Expenditure | | 355,614,720.72 | 652,014,500.06 | 726,230,912.00 | 711,521,594.00 | 59,507,093.94+ | 583,414,172.00 | 612,061,368.00 |
| | | | | | | | | |
| 15001001 - DEPARTMENT OF AGRIC AND NATURAL RESOURCE | | | | | | | | |
| | | | | | | | | |
| 20001001 - DEPARTMENT OF FINANCE | | | | | | | | |
| | | | | | | | | |
| 20001001/22020305 | Printing of Non Security Documents | 3,465,600.00 | | | | | | |
| 20001001/22020611 | 5% Incentives For Revenue Officers | 450,000.00 | | | | | | |
| 20001001/22020901 | Bank Charges (Other Than interest) | 1,050,000.00 | | | | | | |
| 20001001/22020902 | Insurance Premium | 2,937,000.00 | | | | | | |
| 20001001/22020904 | Other CRF Bank Charges | 818,516.70 | | | | | | |
| Sub Total Overhead Cost | | 8,721,116.70 | | | | | | |
| Total Recurrent Expenditure | | 8,721,116.70 | | | | | | |
| | | | | | | | | |
| 34001001 - DEPARTMENT OF WORKS AND HOUSING | | | | | | | | |
| | | | | | | | | |
| 34001001/22020201 | Electricity Charges | 1,927,000.00 | | | | | | |
| 34001001/22020205 | Water Rates | 1,548,000.00 | | | | | | |
| 34001001/22020314 | Provision of Service Materials | 2,500,000.00 | | | | | | |
| 34001001/22020401 | Maintenance of Motor Vehicle /Transport Equipment | 2,922,857.00 | 8,095,500.00 | 3,157,000.00 | 8,157,000.00 | 61,500.00+ | 4,157,000.00 | 4,157,000.00 |
| 34001001/22020403 | Maintenance of Office Building Residential Qtrs | 2,200,000.00 | 1,866,000.00 | 2,350,000.00 | 2,350,000.00 | 484,000.00+ | 3,350,000.00 | 3,350,000.00 |
| 34001001/22020406 | Other maintenance Services | | 4,822,000.00 | 4,929,300.00 | 4,929,300.00 | 107,300.00+ | 4,728,800.00 | 4,728,800.00 |
| 34001001/22020416 | Maintenance of Drainage & Culverts | | 3,500,000.00 | 3,523,500.00 | 3,523,500.00 | 23,500.00+ | 3,523,500.00 | 3,523,500.00 |
| 34001001/22020501 | Local Training | | 2,200,000.00 | 2,300,000.00 | 2,300,000.00 | 100,000.00+ | 500,000.00 | 500,000.00 |
| 34001001/22020605 | Cleaning & Fumigation Services | | 2,800,000.00 | 2,825,000.00 | 2,825,000.00 | 25,000.00+ | 2,825,000.00 | 2,825,000.00 |
| 34001001/22020609 | Bush Clearing Along Highway | 1,002,000.00 | | | | | | |
| 34001001/22020801 | Motor Vehicle Fuel Cost | | 1,900,000.00 | 1,950,250.00 | 1,950,250.00 | 50,250.00+ | 1,950,250.00 | 1,950,250.00 |

Schedule of Detailed Recurrent Expenditure - Cont'd

| | Actual | Actual | Original Budget | Revised Budget | Variance Amount | Proposed Budget | Proposed Budget |
|-------------------|----------------------------|--------------|-----------------|----------------|-----------------|-----------------|-----------------|
| | 2017 | 2018 | 2018 | 2018 | 2018 | 2019 | 2020 |
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 34001001/22020803 | Plant /Generator Fuel Cost | 1,773,540.00 | 1,836,000.00 | 1,917,600.00 | 1,917,600.00 | 81,600.00+ | 1,917,600.00 |
| 34001001/22021030 | Miscellaneous Expenses | | 30,050,000.00 | 5,050,000.00 | 30,050,000.00 | | 8,050,000.00 |

| | | | | | | | |
|---|-----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|
| Sub Total Overhead Cost | 13,873,397.00 | 57,069,500.00 | 28,002,650.00 | 58,002,650.00 | 933,150.00+ | 31,002,150.00 | 31,002,150.00 |
| Total Recurrent Expenditure | 13,873,397.00 | 57,069,500.00 | 28,002,650.00 | 58,002,650.00 | 933,150.00+ | 31,002,150.00 | 31,002,150.00 |
| 17001001 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE | | | | | | | |
| 17001001/22020205 Water Rates | | 1,295,000.00 | 1,434,400.00 | 1,434,400.00 | 139,400.00+ | 1,538,400.00 | 1,538,400.00 |
| 17001001/22020310 Teaching aids/ Instruction Materials | | 5,955,000.00 | 6,000,000.00 | 6,000,000.00 | 45,000.00+ | | |
| 17001001/22021003 Publicity & Advertisements | 840,000.00 | | | | | | |
| 17001001/22021009 Sporting Activities | 1,621,000.00 | 6,983,000.00 | 7,000,000.00 | 7,000,000.00 | 17,000.00+ | 2,440,000.00 | 2,440,000.00 |
| 17001001/22021020 Foreign Scholarship Scheme | | 5,200,000.00 | 5,300,000.00 | 5,300,000.00 | 100,000.00+ | 5,300,000.00 | 5,300,000.00 |
| 17001001/22021021 Special Days/Celebrations | | 211,000.00 | 4,000,000.00 | 300,000.00 | 89,000.00+ | 4,412,000.00 | 4,412,000.00 |
| 17001001/22021022 Cultural and Festival of Arts | 3,065,600.00 | | | | | | |
| 17001001/22021025 NYSC/IT Student/Adult Education Institution | 2,835,000.00 | 2,925,000.00 | 3,000,000.00 | 3,000,000.00 | 75,000.00+ | 1,680,000.00 | 1,680,000.00 |
| 17001001/22021030 Miscellaneous Expenses | | 2,021,000.00 | 2,025,000.00 | 2,025,000.00 | 4,000.00+ | 2,025,000.00 | 2,025,000.00 |
| 17001001/22021031 Allowance/Rehabilitation of people with Disabilities | 1,985,800.00 | | | | | | |
| 17001001/22021042 Bursary Award and Education Development | 4,993,900.00 | | | | | | |
| 17001001/22021043 Allowances to Religious Leaders | 873,100.00 | | | | | | |
| 17001001/22021047 Overhead cost to primary Education Board | 5,361,500.00 | | | | | | |
| 17001001/22021051 (CEEDS) Community Economic Empowerment | 990,000.00 | | | | | | |
| 17001001/22021066 Repatriation poster and destitution | 1,417,500.00 | | | | | | |
| 17001001/22021067 Poverty Alleviation | 1,870,000.00 | | | | | | |
| 17001001/22021077 Local Government Refoms - Human Resources - ICT Phase II | 1,673,049.90 | | | | | | |
| 17001001/22021080 Infant and Young Child Feeding (IYCF) | 5,973,612.23 | | | | | | |
| 17001001/22040109 Grant to Communities/NGOs | 4,788,167.35 | | | | | | |
| Sub Total Overhead Cost | 38,288,229.48 | 24,590,000.00 | 28,759,400.00 | 25,059,400.00 | 469,400.00+ | 17,395,400.00 | 17,395,400.00 |
| Total Recurrent Expenditure | 38,288,229.48 | 24,590,000.00 | 28,759,400.00 | 25,059,400.00 | 469,400.00+ | 17,395,400.00 | 17,395,400.00 |
| 21001001 - DEPARTMENT OF HEALTH | | | | | | | |
| 21001001/21010101 Basic Salary | 85,000,000.00 | | | | | | |
| Sub Total - Personnel Cost | 85,000,000.00 | | | | | | |
| 21001001/22020307 Drugs & Medical Supplies | | 6,130,000.00 | 6,200,000.00 | 6,200,000.00 | 70,000.00+ | 3,200,000.00 | 3,200,000.00 |
| 21001001/22020314 Provision of Service Materials | | | | 10,000,001.00 | 10,000,001.00+ | | |
| 21001001/22020608 Sanitation Exercise Casual Workers | 900,000.00 | | | | | | |
| 21001001/22021004 Medical Expenses | 979,700.00 | 2,665,000.00 | 2,750,000.00 | 2,750,000.00 | 85,000.00+ | 2,750,000.00 | 2,750,000.00 |
| 21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services | | 2,950,000.00 | 3,000,000.00 | 3,000,000.00 | 50,000.00+ | | |
| 21001001/22021027 IPDS | 9,940,786.44 | | | | | | |
| 21001001/22021028 TBL & Leprosy Control | | 18,600,000.00 | 3,502,500.00 | 18,650,000.00 | 50,000.00+ | 3,502,500.00 | 3,502,500.00 |
| 21001001/22021052 System & Services of PHC | 3,240,000.00 | | | | | | |
| 21001001/22021073 Eye Care programme | 3,645,000.00 | | | | | | |
| 21001001/22021074 Health Services - Committee Allowances | | 5,740,000.00 | 6,000,000.00 | 6,000,000.00 | 260,000.00+ | 6,000,000.00 | 6,000,000.00 |
| Sub Total Overhead Cost | 18,705,486.44 | 36,085,000.00 | 21,452,500.00 | 46,600,001.00 | 10,515,001.00+ | 15,452,500.00 | 15,452,500.00 |
| Total Recurrent Expenditure | 103,705,486.44 | 36,085,000.00 | 21,452,500.00 | 46,600,001.00 | 10,515,001.00+ | 15,452,500.00 | 15,452,500.00 |

Schedule of Detailed Recurrent Expenditure - Cont'd

| | Actual | Actual | Original Budget | Revised Budget | Variance Amount | Proposed Budget | Proposed Budget |
|--------------------------------------|--------|--------|-----------------|----------------|-----------------|-----------------|-----------------|
| | 2017 | 2018 | 2018 | 2018 | 2018 | 2019 | 2020 |
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| | | | | | | | |
| 51001001 - TRADITIONAL OFFICE | | | | | | | |
| | | | | | | | |

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|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| | | | | | | | | |
| 61001001 - PAKI ECONS DEVELOPMENT AREA | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 61002001 - PAKI SOCIAL DEVELOPMENT AREA | | | | | | | | |
| | | | | | | | | |
| MANDATORY DEDUCTIONS | | | | | | | | |
| 17001001/21000000 Contribution to Primary Education Fund - Basic Salary | 566,046,263.13 | 316,257,747.25 | 317,057,760.00 | 317,057,760.00 | 800,012.75+ | 547,920,226.00 | 602,712,248.00 | |
| Total | 566,046,263.13 | 316,257,747.25 | 317,057,760.00 | 317,057,760.00 | 800,012.75+ | 547,920,226.00 | 602,712,248.00 | |
| | | | | | | | | |
| SOCIAL BENEFITS: | | | | | | | | |
| DEPARTMENT OF PERSONNEL MANAGEMENT | | | | | | | | |
| 20001001/22010102 Pension | 23,500,000.00 | | | 37,993,451.00 | 37,993,451.00+ | | | |
| 20001001/22010105 10% Contribution Pension Funds | | | | 37,993,451.00 | 37,993,451.00+ | | | |
| Total | 23,500,000.00 | | | 75,986,902.00 | 75,986,902.00+ | | | |
| | | | | | | | | |

Schedule of Detailed Capital Receipts

| | Actual | Actual | Original Budget | Revised Budget | Variance Amount | Proposed Budget | Proposed Budget |
|---|-----------------------|-----------------------|-------------------------|-------------------------|------------------------|----------------------|----------------------|
| | 2017 | 2018 | 2018 | 2018 | 2018 | 2019 | 2020 |
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| DOMESTIC GRANTS | | | | | | | |
| | | | | | | | |
| FOREIGN GRANTS | | | | | | | |
| | | | | | | | |
| TRANSFER FROM RECURRENT BUDGET SURPLUS | | | | | | | |
| 20001001/14010001 Transfer to CRF | 524,088,817.51 | 873,340,013.30 | 1,016,799,174.00 | 1,016,799,174.00 | 143,459,160.70- | 59,100,000.00 | 59,100,000.00 |
| Total | 524,088,817.51 | 873,340,013.30 | 1,016,799,174.00 | 1,016,799,174.00 | 143,459,160.70- | 59,100,000.00 | 59,100,000.00 |
| MISCELLANEOUS | | | | | | | |
| 20001001/14020203 Paris Club Debt Recovery | | | | 248,078,804.00 | 248,078,804.00- | | |
| Total | | | | 248,078,804.00 | 248,078,804.00- | | |
| INTERNAL LOANS AND CREDIT | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| EXTERNAL LOANS AND CREDIT | | | | | | | |
| | | | | | | | |
| DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS | | | | | | | |
| | | | | | | | |
| Grand total | 524,088,817.51 | 873,340,013.30 | 1,016,799,174.00 | 1,264,877,978.00 | 391,537,964.70- | 59,100,000.00 | 59,100,000.00 |
| | | | | | | | |

Schedule of Detailed Capital Expenditure by Organisation by Programme

| | Actual | Actual | Original Budget | Revised Budget | Variance Amount | Proposed Budget | Proposed Budget |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|-----------------|
| | 2017 | 2018 | 2018 | 2018 | 2018 | 2019 | 2020 |
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 11001001 - OFFICE OF THE CHAIRMAN | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 15001001 - AGRIC AND NATURAL RESOURCES DEPT. | | | | | | | |
| 15001001/23030104/01000019 Dams And Vet Serv. At Paki And Auchan | 99,404,370.74 | | | | | | |
| 15001001/23020113/01000020 Construction and Provision of Abattoir | 6,818,055.00 | | | | | | |
| 15001001/23020113/01000021 Construction and Provision of slaughter House | 12,000,000.00 | | | | | | |
| 15001001/23030112/01000022 Rehabilitation/Repair of Home Economic Centre at Auchan | | | 3,045,400.00 | 3,045,400.00 | 3,045,400.00+ | | |
| 15001001/23020105/01000023 Construction/Provision of Bore Holes | | 33,717,946.00 | 35,200,000.00 | 35,200,000.00 | 1,482,054.00+ | | |
| 15001001/23010127/01000024 Purchase of Irrigation Pumps | | | 4,900,000.00 | 7,000,000.00 | 7,000,000.00+ | | |
| 15001001/23010127/01000025 Procurement of Ox - Drawn Plough | | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00+ | | |
| 15001001/23030112/01000026 Renovation of Nursery and Raising of seedlings | | | 2,000,000.00 | 2,000,000.00 | 2,000,000.00+ | | |
| 15001001/23010127/01000027 Purchase of Agric Vaccines | | | 2,500,000.00 | 7,200,000.00 | 7,200,000.00+ | | |
| 15001001/23010127/01000028 Purchase of Home Economic Materials | | | 2,000,000.00 | 2,000,000.00 | 2,000,000.00+ | | |
| 15001001/23020113/01000029 Equipping of Home Economic Centre at Ikara | | | 4,000,000.00 | 4,000,000.00 | 4,000,000.00+ | | |
| 15001001/23020113/01000030 Equipping of Home Economic Centre at Paki | | | 3,500,000.00 | 3,500,000.00 | 3,500,000.00+ | | |
| 15001001/23020113/01000031 Equipping of Home Economic Centre at Auchan | | | 3,500,000.00 | 3,500,000.00 | 3,500,000.00+ | | |
| 15001001/23030112/01000032 Rehabilitation/Repair Agricultural facilities | | 10,000,000.00 | 10,000,000.00 | 10,000,000.00 | | | |
| 15001001/23030121/01000033 Rehabilitation/Repair Office Building | | 122,650,962.83 | 64,415,187.00 | 124,415,187.00 | 1,764,224.17+ | | |
| 15001001/23020113/01000034 Construction of Slaughter Slab at Tashan Daru | | | 1,195,216.00 | 1,195,216.00 | 1,195,216.00+ | | |
| 15001001/23020113/01000035 Construction of Modern Slaughter Slab at K/Kogi | | 5,000,000.00 | 6,743,204.00 | 6,743,204.00 | 1,743,204.00+ | | |
| 15001001/23010127/01000036 Purchase of Mini Tractor | | 3,600,000.00 | 10,000,000.00 | 3,800,000.00 | 200,000.00+ | | |
| Total | 118,222,425.74 | 174,968,908.83 | 154,499,007.00 | 215,099,007.00 | 40,130,098.17+ | | |
| 34001001 - WORKS AND HOUSING | | | | | | | |
| ===== | | | | | | | |
| 34001001/23020107/05000077 Construction of one Block of 2 classrooms at Alitu K/Kogi | | | 1,000,000.00 | 1,000,000.00 | 1,000,000.00+ | | |
| 34001001/23020118/06000024 Construction/Provision of Markets/ parks | | 9,744,199.44 | 80,000,000.00 | 10,000,000.00 | 255,800.56+ | | |
| 34001001/23020104/06000025 Construction/Provision of Town Hall at Ikara | | 86,000,000.00 | 3,000,000.00 | 113,000,000.00 | 27,000,000.00+ | | |
| 34001001/23020104/06000026 Construction of Multi-Purpose Centre at Ikara | | | 3,016,687.00 | 3,016,687.00 | 3,016,687.00+ | | |
| 34001001/23030103/06000027 Reconstruction of fencing of District Head House Ikara | | | 194,442.00 | 194,442.00 | 194,442.00+ | | |
| 34001001/23020101/06000028 Conversion of Chalk Industry to SIECOM Office | | 12,627,885.57 | 13,000,000.00 | 13,000,000.00 | 372,114.43+ | | |
| 34001001/23030103/06000029 Renovation of Craft Centre at Ikara | | | 1,562,811.00 | 1,562,811.00 | 1,562,811.00+ | | |
| 34001001/23020118/06000030 Construction/Provision of Infrastructure | | 59,582,683.31 | | 75,987,102.00 | 16,404,418.69+ | | |
| 34001001/23020113/10000052 Construction and Provision of Boreholes | 24,461,966.00 | | | | | | |
| 34001001/23020105/10000053 Supply of water Agalawa and Jibis | | | 2,443,330.00 | 2,443,330.00 | 2,443,330.00+ | | |
| 34001001/23020103/13000051 Construction / Provision of office Building | | | 6,000,000.00 | 28,000,000.00 | 28,000,000.00+ | | |
| 34001001/23020102/13000052 Construction / Provision of Residential Building | | | 5,000,000.00 | 5,000,000.00 | 5,000,000.00+ | | |
| 34001001/23020103/14000051 Construction and Provision of Electricity Gangarida - Kuya | 5,102,258.00 | | | | | | |
| 34001001/23020103/14000052 Construction and Provision of Electricity Auchan - Yarkawuwa | 7,259,635.00 | | | | | | |
| 34001001/23020103/14000055 Construction / Provision Of Rural Electricity Ikara Ward | 61,978,585.50 | | | | | | |
| 34001001/23030102/14000057 Rehabilitation of Rural Electricity At Gidan Ciroma - Danlaw | 871,553.00 | | | | | | |
| 34001001/23020103/14000058 Provision Of Electricity Gangarida - Tashan Ango | 6,629,561.56 | | | | | | |

Schedule of Detailed Capital Expenditure by Organisation by Programme – Cont'd.

Ikara Local Government of Kaduna State

| | Actual | Actual | Original Budget | Revised Budget | Variance Amount | Proposed Budget | Proposed Budget |
|--|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-----------------|-----------------|
| | 2017 | 2018 | 2018 | 2018 | 2018 | 2019 | 2020 |
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 34001001/23020103/14000063 Provision of Rural Electricity across Ikara LGA | | 44,976,021.20 | 78,012,499.00 | 45,827,272.00 | 851,250.80+ | | |
| 34001001/23020103/14000066 Extension of Electricity from PAMPAIDA to Gidan Duma | | | 5,500,561.00 | 25,500,561.00 | 25,500,561.00+ | | |
| 34001001/23030102/14000067 Repairs of vandalized portion of electricity along Tashan Da | | 2,450,000.00 | 14,688,750.00 | 14,688,750.00 | 12,238,750.00+ | | |
| 34001001/23020103/14000068 Link Connection/Energising of Transformer from Tudun Wada to | | | 6,500,000.00 | 6,500,000.00 | 6,500,000.00+ | | |
| 34001001/23030102/14000069 Repairs of electric poles for treasury and admin in secretariat | | | 249,000.00 | 249,000.00 | 249,000.00+ | | |
| 34001001/23020114/17000060 Construction of Drainage Makere Sarkin | 1,930,294.18 | | | | | | |
| 34001001/23030113/17000061 Rehabilitation of Roads Jangargagri | 33,730,307.00 | | | | | | |
| 34001001/23030113/17000062 Rehabilitation of Roads Anglawa to Jangargari Road | 17,398,803.18 | | | | | | |
| 34001001/23030113/17000063 Rehabilitation of Roads Tashan Hassan to Kankargi | 9,977,694.00 | | | | | | |
| 34001001/23020114/17000065 Construction of Drainage - Ikara | 25,104,357.50 | | | | | | |
| 34001001/23030113/17000066 Rehabilitation of Roads Tukuya | 35,142,875.00 | | | | | | |
| 34001001/23030113/17000067 Rehabilitation of Roads Saya Saya to Pala | 23,388,993.00 | | | | | | |
| 34001001/23030113/17000068 Rehabilitation of Roads Saya to Gnduma | 29,458,629.00 | | | | | | |
| 34001001/23030113/17000069 Rehabilitation of Road Jangargagri to Agalawa | | 58,757,077.70 | 59,200,000.00 | 59,200,000.00 | 442,922.30+ | | |
| 34001001/23030113/17000070 Rehabilitation of Road Tashan Hassan to Kankanki | | 11,175,600.00 | 19,500,000.00 | 19,500,000.00 | 8,324,400.00+ | | |
| 34001001/23020114/17000071 Construction of Kuya Road | | 31,287,797.23 | 58,031,539.00 | 32,031,539.00 | 743,741.77+ | | |
| 34001001/23030113/17000072 Rehabilitation of Road Saya Saya to Pala | | 32,327,235.80 | 34,821,610.00 | 34,821,610.00 | 2,494,374.20+ | | |
| 34001001/23030113/17000073 Rehabilitation of Road Saya Saya to G/Duma | | 27,808,090.04 | 35,000,000.00 | 35,000,000.00 | 7,191,909.96+ | | |
| 34001001/23020114/17000074 Construction of Road from Tudun Mato to Unguwan Barau | | 7,994,600.00 | 16,245,000.00 | 98,336,702.00 | 90,342,102.00+ | | |
| 34001001/23020114/17000075 Construction/Provision of Drainage | | | 30,000,000.00 | | | | |
| 34001001/23020114/17000076 Construction of Drainage and box culvert at Yan Borkonu mark | | 29,583,888.43 | 1,990,590.00 | 31,990,590.00 | 2,406,701.57+ | | |
| 34001001/23020114/17000077 Filling of Laterite at Hayin Maje | | | 2,221,200.00 | 2,221,200.00 | 2,221,200.00+ | | |
| 34001001/23030113/17000078 Rehabilitation of Road U/Duka Wambai Auchan Kwabe Yaura | | 246,839.00 | 90,296,188.00 | 296,188.00 | 49,349.00+ | | |
| 34001001/23020114/17000079 Filling of Laterite at Botari to Gunduma | | | 1,853,900.00 | 1,853,900.00 | 1,853,900.00+ | | |
| 34001001/23020114/17000080 Filling of Laterite at Ku-koki to Bamu Yaki | | | 1,646,100.00 | 1,646,100.00 | 1,646,100.00+ | | |
| 34001001/23020114/17000081 Filling of Laterite at Fansan Pala | | | 6,237,840.00 | 6,237,840.00 | 6,237,840.00+ | | |
| 34001001/23020114/17000082 Filling of Laterite at Gidan Guza to Ungwan Kundi | | 5,274,900.00 | 5,441,520.00 | 5,441,520.00 | 166,620.00+ | | |
| 34001001/23020114/17000083 Filling of Laterite at Dogon Daji to Kawari | | 2,881,080.00 | 3,320,640.00 | 3,320,640.00 | 439,560.00+ | | |
| 34001001/23020114/17000084 Beacons and Demarcation of Routes | | | 2,000,000.00 | 2,000,000.00 | 2,000,000.00+ | | |
| 34001001/23020114/17000085 Construction of Drainage at Ikara | | 102,000,000.00 | 1,562,800.00 | 111,562,800.00 | 9,562,800.00+ | | |
| Total | 282,435,511.92 | 524,717,897.72 | 589,537,007.00 | 791,430,584.00 | 266,712,686.28+ | | |
| 17001001 - EDUCATION AND SOCIAL WELFARE | | | | | | | |
| 17001001/23020107/05000072 Construction / Provision Of Town Hall | 8,022,144.18 | | | | | | |
| 17001001/23010124/05000073 Purchase Of Teaching / Learning Aid Equipment | 72,796.50 | | | | | | |
| 17001001/23020107/05000075 Construction / Provision Of Public Schools | 15,255,820.13 | | | | | | |
| 17001001/23020107/05000076 Construction / Provision of Public schools | | 65,632,530.75 | 81,450,000.00 | 66,450,000.00 | 817,469.25+ | | |
| 17001001/23020107/05000077 Construction/Provision of Fencing at K/Kogi Primary School | | | 3,000,000.00 | | | | |
| 17001001/23010124/05000078 Purchase of teaching/Learning Aids | | 15,000,000.00 | 20,000,000.00 | 20,000,000.00 | 5,000,000.00+ | | |
| 17001001/23020107/05000079 Construction of one Block of 2 classrooms at U/Turaki | | | 575,780.00 | 575,780.00 | 575,780.00+ | | |
| 17001001/23020114/05000080 Construction of Feeder Road from Cooperative School to Auhan | | 49,958,066.00 | 54,732,867.00 | 81,318,094.00 | 31,360,028.00+ | | |
| 17001001/23020107/05000081 Construction of one Block of 2 classrooms at Dogon Jeji Kurn | | | 1,473,997.00 | 1,473,997.00 | 1,473,997.00+ | | |

Schedule of Detailed Capital Expenditure by Organisation by Programme – Cont'd.

| | Actual | Actual | Original Budget | Revised Budget | Variance Amount | Proposed Budget | Proposed Budget |
|--|--------|--------|-----------------|----------------|-----------------|-----------------|-----------------|
|--|--------|--------|-----------------|----------------|-----------------|-----------------|-----------------|

| | 2017 | 2018 | 2018 | 2018 | 2018 | 2019 | 2020 |
|---|-----------------------|-----------------------|-------------------------|-------------------------|------------------------|----------------------|----------------------|
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| 17001001/23020111/05000082 Construction of Library at GDSS Saya Saya | | | 2,029,359.00 | 2,029,359.00 | 2,029,359.00+ | | |
| 17001001/23020107/05000083 Construction of two Block of 2 classrooms and toilet at Auchan | | | 82,667.00 | 82,667.00 | 82,667.00+ | | |
| 17001001/23030106/05000084 Renovation of LEA Prim. School at U/Kundi Pala | | | 1,823,089.00 | 1,823,089.00 | 1,823,089.00+ | | |
| 17001001/23020107/05000085 Construction of 1block of 2 Classrooms at U/Wambai | | | 6,473,889.00 | 6,473,889.00 | 6,473,889.00+ | | |
| 17001001/23020107/05000086 Construction of Skill Acquisition Centre at K/Kogi | | | 5,000,000.00 | 5,000,000.00 | 5,000,000.00+ | | |
| Total | 23,350,760.81 | 130,590,596.75 | 176,641,648.00 | 185,226,875.00 | 54,636,278.25+ | | |
| 21001001 - HEALTH DEPARTMENT | | | | | | | |
| 21001001/23030105/04000034 Construction / Provision Of Hospitals / Health Centres | 19,123,589.00 | | | | | | |
| 21001001/23010105/04000035 Purchase of Ambulance | | | 4,000,000.00 | | | | |
| 21001001/23030105/04000036 Renovation of PHC Centre at Allah Gaba | | 790,955.00 | 3,925,140.00 | 925,140.00 | 134,185.00+ | | |
| 21001001/23020106/04000037 Contribution to Primary Health Care Agency | | | 10,000,000.00 | 10,000,000.00 | 10,000,000.00+ | | |
| 21001001/23010122/04000038 Purchase of Hospital Equipment / Delivery Kits | | | 11,766,421.00 | 31,766,421.00 | 31,766,421.00+ | | |
| 21001001/23020106/04000039 Construction of Toilet installation of plastic toilet across | | | 2,753,890.00 | 2,753,890.00 | 2,753,890.00+ | | |
| 21001001/23030105/04000040 Renovation of PHC Centre at Tashan Dogo | | | 894,450.00 | 894,450.00 | 894,450.00+ | | |
| 21001001/23030105/04000041 Renovation of PHC Centre at Tashan Hassan | | | 2,927,400.00 | 2,927,400.00 | 2,927,400.00+ | | |
| 21001001/23030105/04000042 Renovation of PHC Centre at Bareda | | | 4,357,823.00 | 4,357,823.00 | 4,357,823.00+ | | |
| Total | 19,123,589.00 | 790,955.00 | 40,625,124.00 | 53,625,124.00 | 52,834,169.00+ | | |
| 25001001 - DEPT OF ADMIN & GEN SERVICES | | | | | | | |
| 25001001/23020106/04000001 Contribution to Primary Health Care Agency | 30,769,430.04 | | | | | | |
| 25001001/23010124/05000076 Purchase of classroom furniture | | 6,000,000.00 | 50,000,000.00 | 7,500,000.00 | 1,500,000.00+ | | |
| 25001001/23010112/13000022 Purchase of Residential Furniture | 15,000,000.00 | | | | | | |
| 25001001/23030121/13000023 Police Station (Gangarida Paki And Kurmin Kogi) | 15,187,100.00 | | | | | | |
| 25001001/23010100/13000025 Acquisition of Land | | | 5,000,000.00 | 3,500,000.00 | 3,500,000.00+ | 5,000,000.00 | 5,000,000.00 |
| 25001001/23010104/13000026 Purchase of motor vehicles / motorcycles | | 23,271,655.00 | 30,000,000.00 | 38,000,000.00 | 14,728,345.00+ | 45,000,000.00 | 45,000,000.00 |
| 25001001/23010113/13000027 Purchase of Computers | | | 3,900,000.00 | 3,900,000.00 | 3,900,000.00+ | 9,100,000.00 | 9,100,000.00 |
| 25001001/23010112/13000028 Purchase of Residential furniture | | | 3,000,000.00 | 3,000,000.00 | 3,000,000.00+ | | |
| 25001001/23010123/13000029 Purchase of Equipment for mini fire service station | | 13,000,000.00 | 15,000,000.00 | 15,000,000.00 | 2,000,000.00+ | | |
| 25001001/23020103/13000031 Replacement of vandalised Electrical Equipment | | | 5,000,000.00 | 5,000,000.00 | 5,000,000.00+ | | |
| 25001001/23020118/13000007 Construction and Provision of Markets/ Parks | 20,000,000.00 | | | | | | |
| Total | 80,956,530.04 | 42,271,655.00 | 111,900,000.00 | 75,900,000.00 | 33,628,345.00+ | 59,100,000.00 | 59,100,000.00 |
| 38001001 - BUDGET PLANNING RES & STATISTICS | | | | | | | |
| PAKI ECONS DEVELOPMENT AREA | | | | | | | |
| Total | | | | | | | |
| PAKI SOCIAL DEVELOPMENT AREA | | | | | | | |
| NEW DEVELOPMENT AREA | | | | | | | |
| Grand Total | 524,088,817.51 | 873,340,013.30 | 1,073,202,786.00 | 1,321,281,590.00 | 447,941,576.70+ | 59,100,000.00 | 59,100,000.00 |

PART 2
EXTRACT OF THE
REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT
ON THE ACCOUNTS OF IKARA LOCAL GOVERNMENT
SUBMITTED TO:
KADUNA STATE HOUSE OF ASSEMBLY

ANNUAL ACCOUNTS 2018 IKARA LOCAL GOVERNMENT PROFILE

HON. IBRAHIM SALIHU SADIQ - EXECUTIVE CHAIRMAN

ELECTED COUNCILLORS

| | | |
|------------------------|---|------------|
| HON. UMAR ABDULLAHI | - | COUNCILLOR |
| HON. HAMISU UMAR | - | COUNCILLOR |
| HON. AUWAL ISIYAKU | - | COUNCILLOR |
| HON. AYUBA JIBRIL | - | COUNCILLOR |
| HON. SANI ISAH | - | COUNCILLOR |
| HON. MUSA UMAR | - | COUNCILLOR |
| HON. KABIRU HARUNA | - | COUNCILLOR |
| HON. YAKUBU ISIYA | - | COUNCILLOR |
| HON. MOH'D YUSUF GHALI | - | COUNCILLOR |

MANAGEMENT STAFF

| | | |
|------------------------|---|------------------------------|
| HON. HALIRU LAWAL PAKI | - | LOCAL GOVERNMENT SECRETARY |
| MAISALATI SHEHU | - | DIRECTOR ADMIN & FINANCE |
| LAWAL PATE | - | DEP. DIR. FINANCE & SUPPLY |
| UBA SHAWAI | - | DIREC. AGRIC & NAT. RESOURCE |
| SHEHU IDRIS | - | DIRECOR EDUC. & SOCIAL DEVT. |
| ISIYAKU SANI ANCHAU | - | DIRECTOR WORKS AND HOUSING |
| BASHIR IDRIS | - | DIRECTOR PUBLIC HEALTH CARE |

RECORDS 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.

CASHFLOW STATEMENT

RECEIPTS

During the year the sum of two billion, one hundred and seventy-eight million, five hundred and fifty-five thousand, three hundred and seventeen Naira, eighty-two kobo

(N2,178,555,317.82) only was received from the following sources:

| | | | |
|-------------------------|----------|--------------------------|-------------|
| Statutory allocation | - | N1,619,673.073.94 | 74.35% |
| Value added tax | - | 418,016,154.22 | 19.19% |
| Independent revenue | - | 42,659,165.51 | 1.96% |
| Below the line receipts | - | 98,206,924.15 | 4.50% |
| Total | = | N2,178,555,317.82 | 100% |

From the above presentation, statutory allocation and value added tax both from the federation account contributed 93.54% of total receipts while internally generated revenue contributed only 1.96% of total receipts. Despite the minimal contribution of internally generated revenue, I must commend the Local Government for an excellent performance in that regard. This is so because the Local Government surpassed its internal revenue projection by N26,210,401.51. In other words, it recorded a surplus of 159% as far as independent revenue is concerned. This implies that the Local Government under stated its revenue sources when preparing its budget. This should be noted and subsequent budgets should be more elaborate and all-encompassing of the available revenue sources.

PAYMENTS

Total payments during the year amounted to two billion, and fifty-seven million, five hundred and sixty-three thousand, six hundred and eighty-four naira, seventy-six kobo

(N2,057,563,684.76) only. This is broken down as follows:

| | | | |
|-----------------------|----------|--------------------------|-------------|
| Recurrent expenditure | - | N1,184,223,671.46 | 57.55% |
| Capital expenditure | - | 873,340,013.30 | 42.45% |
| Total | = | N2,057,563,684.76 | 100% |

The above presentation shows that recurrent expenditure took 57.55% of total expenditure, while capital expenditure took the remaining 42.45%. This is a good ratio and management is encouraged to maintain this and even improve on it.

STATEMENT OF ASSETS AND LIABILITIES

Treasuries and banks

As at 31st December, 2018, there was nil cash balance in the Treasury while the bank accounts had total credit balances of N139,053,101.76. I was able to sight the bank certificates for all the accounts except the following accounts:

| | |
|-----------------------------------|----------------------|
| Unity Bank Personnel cost account | N1,561,214.65 |
| Unity Bank Pampada Account | 789,214.00 |
| | N2,350,428.65 |

The deputy Director Finance and Supply should make these Bank certificates available, otherwise these figures should be expunged so as to reflect the correct account balances.

INVESTMENTS

The total book value of the Local Government's investments stood at N139,053,101.76 however most of these companies have either liquidated or are moribund. In other words, their market value is nothing to write home about. In my previous reports, I have been advising the Local Government to rationalise the investment portfolio by writing off the liquidated companies' shares from the books and/or make new investments in performing companies, but this has not been heeded.

ADVANCES

All advances have been retired

DEPOSITS

All deposits have been remitted accordingly.



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