

KACHIA 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. PETER AGITE	:	EXECUTIVE CHAIRMAN
HON. MAITALATA OBADIA	:	ELECTED COUNCILOR (SPEAKER)
HON. YOHANA A. DODO	:	ELECTED COUNCILOR (MAJORITY LEADER)
HON. MUTAKA A. SULEIMAN	:	ELECTED COUNCILOR (MINORITY LEADER)
HON. DANIEL SAMAILA	:	ELECTED COUNCILOR
HON. PHILIP PETER KANTIOK	:	ELECTED COUNCILOR
HON. TANKO S. HABILA	:	ELECTED COUNCILOR
HON. AUGUSTINE D. UMAR	:	ELECTED COUNCILOR
HON. HABILA USMAN	:	ELECTED COUNCILOR
HON. PETER AUTA	:	ELECTED COUNCILOR
HON. LADI T SUNDAY	:	ELECTED COUNCILOR
HON. MAGAJI CHRISTOPHER	:	ELECTED COUNCILOR
HON. JOHN B MAGAJI	:	ELECTED COUNCILOR
HON. MOHAMMED A MUSA	:	COUNCIL SECRETARY

MANAGEMENT STAFF

ADAMU SULE	:	DIRECTOR OF ADMIN. & FINANCE
BITRUS INUWA	:	LOCAL GOVERNMENT TREASURER
MUSA OTHMAN DANTALA	:	DIRECTOR OF AGRIC & FORESTRY
JOSEPH YOHANA	:	DIRECTOR OF EDU. & SOCIAL DEVELOPMENT
MOHAMMED SHEHU KAJURU	:	DIRECTOR OF WORKS & INFRASTRUCTURE
GYAMIO E. DAWYARO	:	DIRECTOR OF PRIMARY HEALTH CARE

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

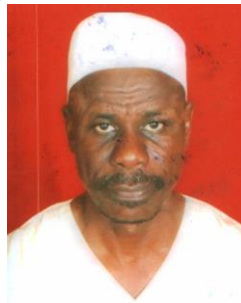
PROFILE



**HON. PETER AGITE
EXECUTIVE CHAIRMAN**



**HON. MOHAMMED ABUBAKAR
COUNCIL SECRETARY**



**ALH. ADAMU SULE
DIRECTOR ADMIN. & FINANCE**



**BITRUS INUWA
TREASURER**

1.0 CHAIRMAN'S REPORT

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



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HON. PETER AGITE
EXECUTIVE CHAIRMAN

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The Report of the Treasurer of Kachia Local Government together with the Financial Statements for the year ended 31st December, 2018 provide the record of the financial activities of the Kachia 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 Kachia Local Government are contained on pages 16 to 46 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

- (a) Responsibility Statement
- (b) Cash Flow Statement
- (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 47 to 50.

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 revenue received and credited to the Consolidated Revenue Fund was N2.907 Billion. The total recurrent expenditure charged to the Fund in line with the Kachia Local Government Appropriation Act 2018 Was N2.840 Billion the operation of the Fund resulted into a net recurrent Surplus of N66.842 Million for the year. The closing balance of the fund as at 31st December, 2018 was N70.331Million.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		3,489,384.02		700,921.88
Recurrent Receipts	2,907,566,785.13		2,347,419,653.24	
Recurrent Expenditure	2,840,724,418.02		2,344,631,191.10	
Net Recurrent Surplus		66,842,367.11		2,788,462.14
Closing Balance		70,331,751.13		3,489,384.02

2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Finance (Control and Management) Act 1958 as amended provides that all funds received for capital project are to be credited to this fund. During the year total capital receipts amounted to N0.826 Billion and total capital expenditure charged to the fund amounted to N0.826 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	826,960,345.22		415,191,493.80	
Capital Expenditure	826,960,345.22		415,191,493.80	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

Statutory Allocation received by the Local Government from the Federation Accounts improved during the year. Total receipt in the year was N2,907,566,785.13 and total payment was N2,840,724,418.02 an overall net positive cash flow of N66,842,367.11 was recorded during the year. The liquidity position as at 31st December, 2018 was N70,331,751.13:

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		3,489,384.02		700,921.88
Total Receipts	2,907,566,785.13		2,347,419,653.24	
Total Payments	2,840,724,418.02		2,344,631,191.10	
Net Cash Surplus		66,842,367.11		2,788,462.14
Closing Cash/Bank Balance		70,331,751.13		3,489,384.02
Represented by:				
Consolidated Revenue Fund	70,331,751.13		3,489,384.02	
Capital Development Fund	-		-	
Total Public Funds		70,331,751.13		3,489,384.02

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT

The Treasurer's Annual Report 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 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 Kachia Local Government at Mold Computers and Communication Ltd Kaduna

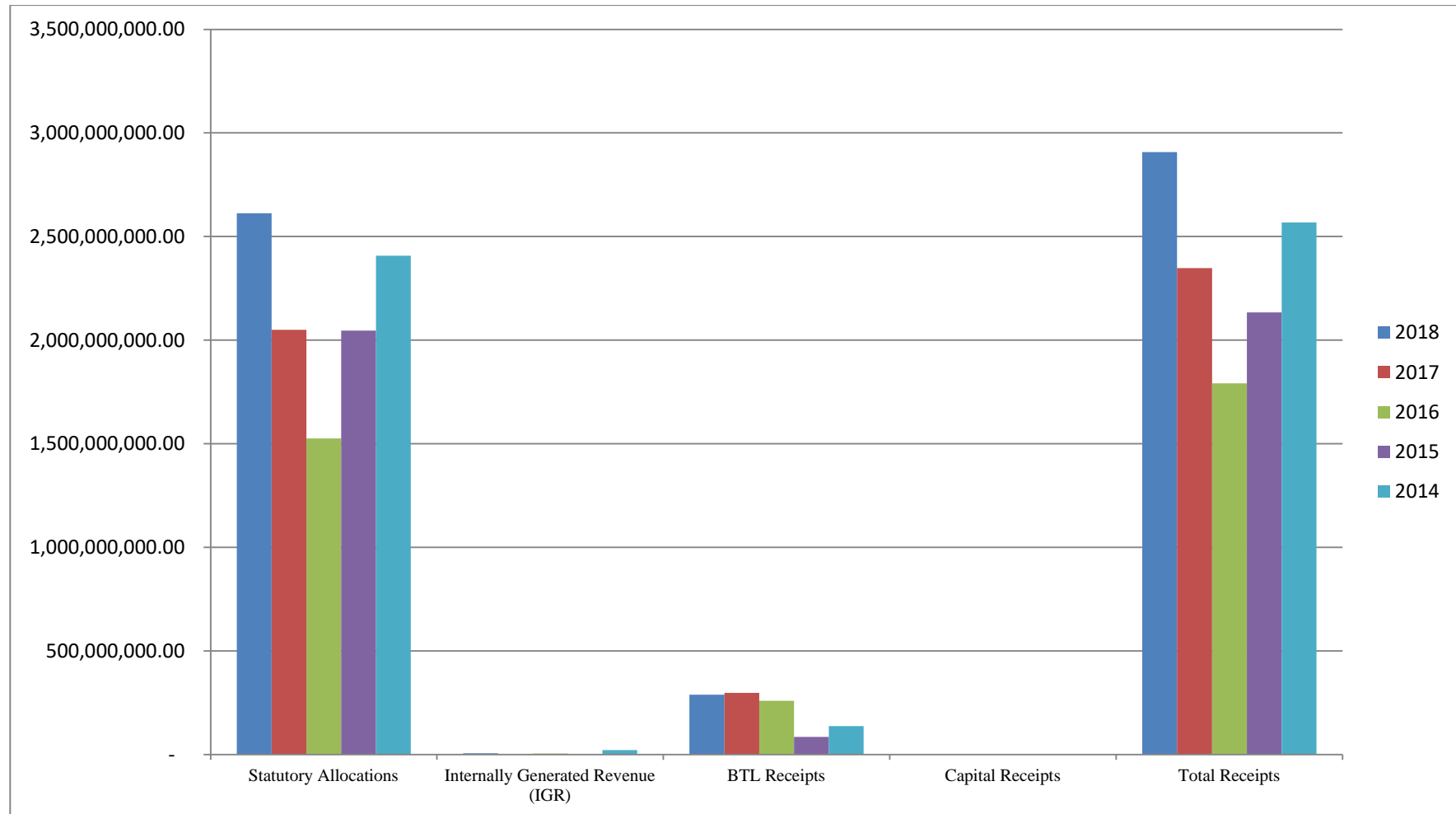
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	700,921.88	3,489,384.02	70,160,786.00	70,160,786.00	66,671,401.98-	73,668,826.00	77,352,267.00
RECEIPTS:							
Statutory Allocation	2,049,996,444.85	2,612,594,366.06	1,967,619,356.00	2,185,795,328.00	426,799,038.06+	2,539,815,941.00	2,666,806,738.00
Internally Generated Revenue		6,071,425.32	75,942,051.00	75,942,051.00	69,870,625.68-	51,618,436.00	54,199,362.00
Grants & Miscellaneous			3,275,792.00	3,275,792.00	3,275,792.00-		
Transfer from CRF	415,191,493.80	826,960,345.22	785,812,629.00	566,697,337.00	260,263,008.22+		
Miscellaneous Capital Receipts				269,890,492.00	269,890,492.00-		
BTL Receipts	297,423,208.39	288,900,993.75			288,900,993.75+		
Total Current Year Receipts	2,762,611,147.04	3,734,527,130.35	2,832,649,828.00	3,101,601,000.00	632,926,130.35+	2,591,434,377.00	2,721,006,100.00
Total Funds Available	2,763,312,068.92	3,738,016,514.37	2,902,810,614.00	3,171,761,786.00	566,254,728.37+	2,665,103,203.00	2,798,358,367.00
Recurrent Expenditure: Economic Classification:							
Employees Compensation	1,186,871,103.09	783,238,985.44	920,399,302.00	831,798,371.00	48,559,385.56+	1,307,205,366.00	1,372,565,634.00
Social Benefits	190,772,300.56	198,977,938.77	93,241,005.00	190,631,497.00	8,346,441.77-		
Overhead Costs	249,489,682.45	735,132,242.84	306,745,345.00	735,247,048.00	114,805.16+	230,878,213.00	230,878,213.00
Service Wide Vote	4,883,402.81	7,513,912.00	7,523,912.00	7,523,912.00	10,000.00+	60,000,000.00	60,000,000.00
BTL Payments	297,423,208.39	288,900,993.75			288,900,993.75-		
Transfer to Capital Development Fund	415,191,493.80	826,960,345.22	785,812,629.00	566,697,337.00	260,263,008.22-		
Total Recurrent Expenditure	2,344,631,191.10	2,840,724,418.02	2,113,722,193.00	2,331,898,165.00	508,826,253.02-	1,598,083,579.00	1,663,443,847.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	7,100,000.00	15,201,067.00	15,203,000.00	15,203,000.00	1,933.00+		
04 Improvement to Human Health	23,900,000.00	71,920,869.87	67,000,000.00	75,000,000.00	3,079,130.13+		
05 Enhancing Skills and Knowledge	75,050,609.49	55,159,103.57	55,300,000.00	55,300,000.00	140,896.43+		
06 Housing and Urban Development	7,715,587.04	102,371,492.35	7,000,000.00	104,390,492.00	2,018,999.65+		
09 Environmental Improvement	9,350,000.00						
10 Water Resources and Rural Development	1,150,000.00	145,030,764.67	186,267,600.00	146,633,800.00	1,603,035.33+		
11 Information Communication & Technology	57,000,000.00						
13 Reform of Government and Governance	23,942,666.48	168,745,745.81	246,031,521.00	169,819,521.00	1,073,775.19+		
14 Power	108,321,663.49	847,398.00	849,402.00	849,402.00	2,004.00+		
17 Road	101,660,967.30	267,683,903.95	211,436,898.00	272,667,406.00	4,983,502.05+		
Total Capital Expenditure by Program	415,191,493.80	826,960,345.22	789,088,421.00	839,863,621.00	12,903,275.78+		
Total Expenditure (Budget Size)	2,759,822,684.90	3,667,684,763.24	2,902,810,614.00	3,171,761,786.00	495,922,977.24-	1,598,083,579.00	1,663,443,847.00
Budget Surplus/(Deficit)	3,489,384.02	70,331,751.13			70,331,751.13+	1,067,019,624.00	1,134,914,520.00
Financing of Deficit by Borrowing							
Closing Balance	3,489,384.02	70,331,751.13			70,331,751.13+	1,067,019,624.00	1,134,914,520.00

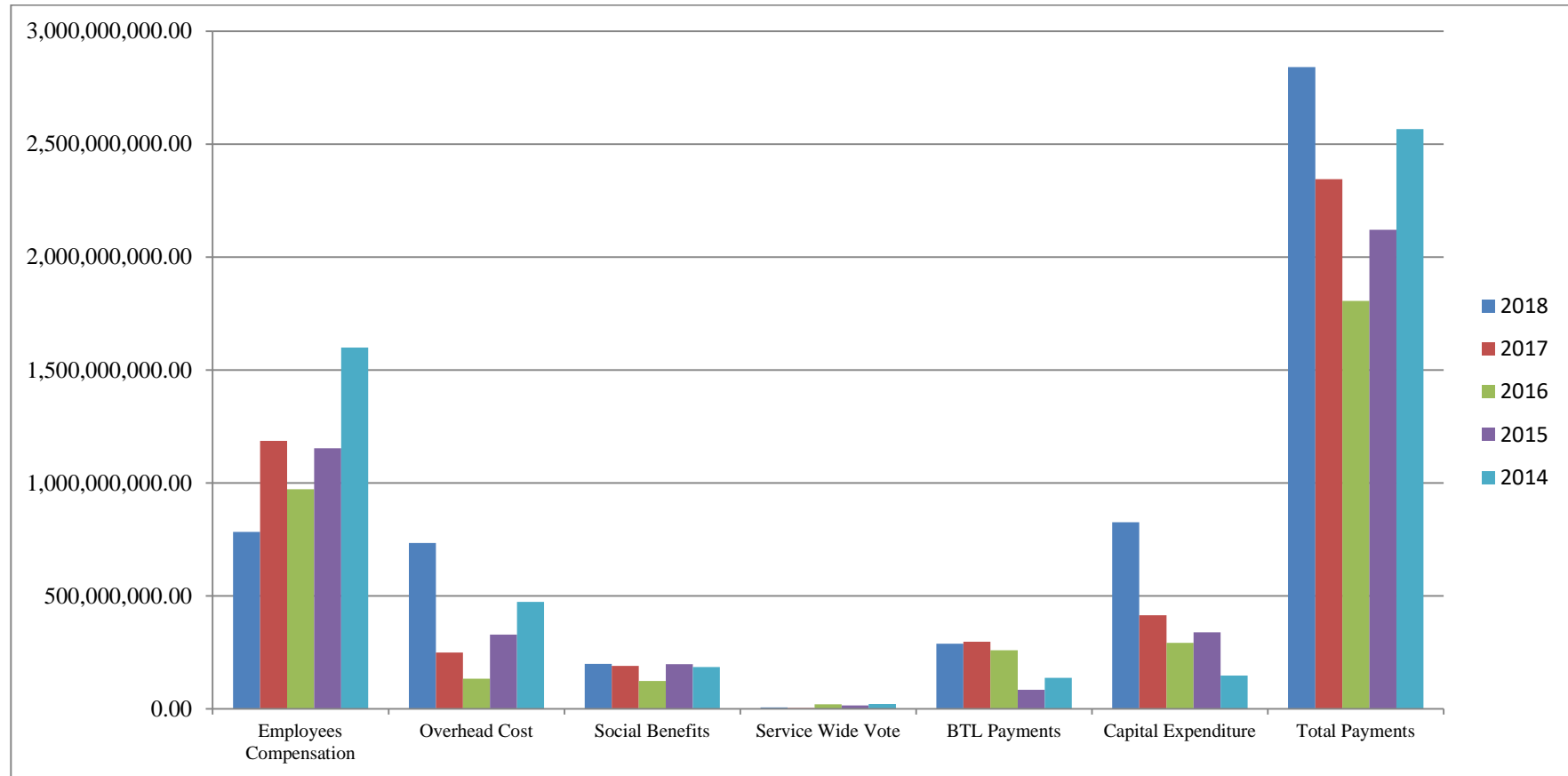
FIVE YEARS FINANCIAL SUMMARY

	Actual	Actual	Actual	Actual	Actual
	2018	2017	2016	2015	2014
RECEIPTS:	N	N	N	N	N
Statutory Allocations	2,612,594,366.06	2,049,996,444.85	1,525,829,635.00	2,046,089,237.31	2,407,628,449.54
Internally Generated Revenue (IGR)	6,071,425.32		5,900,992.11	2,733,777.23	21,849,360.00
BTL Receipts	288,900,993.75	297,423,208.39	260,296,311.13	85,377,715.39	138,103,299.01
Capital Receipts					
Total Receipts	2,907,566,785.13	2,347,419,653.24	1,792,026,938.24	2,134,200,729.93	2,567,583,122.55
Payments:					
Employees Compensation	783,238,985.44	1,186,871,103.09	972,781,634.88	1,153,879,715.72	1,598,996,631.03
Overhead Cost	735,132,242.84	249,489,682.45	134,549,718.46	328,875,516.21	473,911,006.81
Social Benefits	198,977,938.77	190,772,300.56	124,572,380.67	198,282,785.50	185,546,281.82
CRFC – Settlement of Liabilities	7,513,912.00	4,883,402.81	21,300,000.00	15,432,796.00	22,573,428.51
BTL Payments	288,900,993.75	297,423,208.39	260,296,311.13	85,377,715.39	138,103,299.01
Capital Expenditure	826,960,345.22	415,191,493.80	292,914,878.73	338,954,663.52	147,675,770.03
Total Payments	2,840,724,418.02	2,344,631,191.10	1,806,414,923.87	2,120,803,192.34	2,566,806,417.21
CASH BALANCE					
Net Increase/(Decrease) in Cash	66,842,367.11	2,788,462.14	(14,387,985.63)	13,397,537.59	776,705.34
Opening Cash Balance	3,491,398.02	702,935.88	15,090,921.51	1,693,383.92	916,678.58
Closing Cash Balance	70,333,765.13	3,491,398.02	702,935.88	15,090,921.51	1,693,383.92

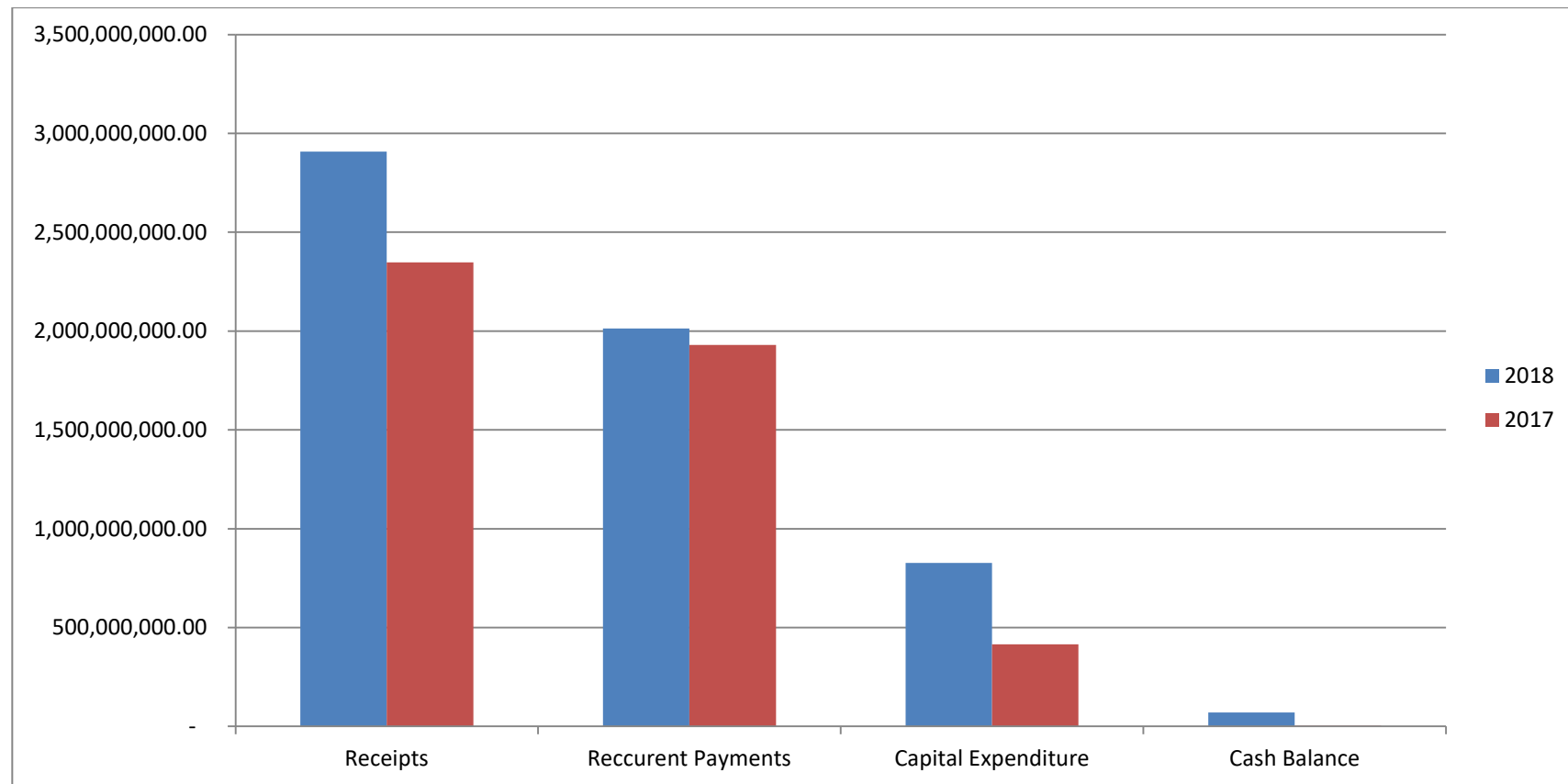
ACTUAL RECEIPTS FOR FIVE YEARS



ACTUAL PAYMENTS FOR FIVE 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 Kachia Local Government of Kaduna State, which underlie the financial information, are set below:

4.1 BASIS OF PREPARATION

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

4.2 ASSETS AND LIABILITIES

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

4.3 CASH AND CASH EQUIVALENTS

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

4.4 INVESTMENTS

Shares are stated at cost.

4.5 CONSOLIDATED REVENUE FUND

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

4.6 CAPITAL DEVELOPMENT FUND

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

4.7 STATUTORY ALLOCATION

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

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

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

4.9 CAPITAL COSTS

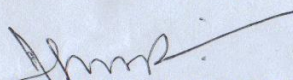
Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Kachia 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.

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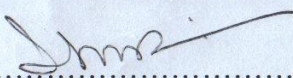
MR. BITRUS INUWA
TREASURER

.....14/11/2019.....

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 Kachia Local Government as at 31st December, 2018, and its operation for the year ended on that date.

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MR. BITRUS INUWA
TREASURER

.....14/11/2019.....

DATE

.....


HON. PETER AGITE
EXECUTIVE CHAIRMAN

.....14/11/2019.....

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 s, 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 Kachia 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	2,270,175,813.94	1,672,295,189.18
Share of Value Added Tax	2	342,418,552.12	377,701,255.67
Independent Revenue	3	6,071,425.32	
Total Receipts		2,618,665,791.38	2,049,996,444.85
Recurrent Payments:			
Employees Compensation	4	783,238,985.44	1,186,871,103.09
Social Benefits	5	198,977,938.77	190,772,300.56
Overhead Cost	6	735,132,242.84	249,489,682.45
CRFC - (Excluding Social Benefits and Public Debt)	7	7,513,912.00	4,883,402.81
Total Payments		1,724,863,079.05	1,632,016,488.91
Net Cash Flow from Operating Activities		893,802,712.33	417,979,955.94
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	15,201,067.00	7,100,000.00
Improvement to Human Health	11	71,920,869.87	23,900,000.00
Enhancing Skills and Knowledge	12	55,159,103.57	75,050,609.49
Housing and Urban Development	13	102,371,492.35	7,715,587.04
Environmental Improvement	16		9,350,000.00
Water Resources and Rural Development	17	145,030,764.67	1,150,000.00
Information and Communication Technology	18		57,000,000.00
Reform of Government and Governance	20	168,745,745.81	23,942,666.48
Power	21	847,398.00	108,321,663.49
Road	24	267,683,903.95	101,660,967.30
Net Cash Flow from Investing Activities	29	826,960,345.22	415,191,493.80
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	288,900,993.75	297,423,208.39
Below-The-Line Payments	37	288,900,993.75	297,423,208.39
Net Surplus(Deficit) for the Year		66,842,367.11	2,788,462.14
Opening Balance		3,489,384.02	700,921.88
Closing Balance	38	70,331,751.13	3,489,384.02

STATEMENT NO.2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual	Actual
		2018	2017
		₱	₱
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	70,331,751.13	3,489,384.02
Sub Total		70,331,751.13	3,489,384.02
Investments and Other Assets			
Investments	40	12,280,000.00	12,280,000.00
Sub Total		12,280,000.00	12,280,000.00
Total Assets		82,611,751.13	15,769,384.02
Public Funds:			
Consolidated Revenue Fund	42	70,331,751.13	3,489,384.02
Capital Development Fund	43		
Other Funds	44	12,280,000.00	12,280,000.00
Sub - Total: Public Funds		82,611,751.13	15,769,384.02
LIABILITIES:			
Public Funds + Liabilities		82,611,751.13	15,769,384.02

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	2018	2018	Budget 2019	Budget 2020
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		700,921.88	3,489,384.02					
Add: Recurrent Receipts:								
Statutory Allocation		1,513,769,258.08	2,172,947,722.83	1,478,671,735.00	1,478,671,735.00	694,275,987.83+	1,552,605,322.00	1,630,235,588.00
Share of VAT		377,701,255.67	342,418,552.12	471,863,695.00	471,863,695.00	129,445,142.88-	495,456,880.00	520,229,724.00
Excess Crude		44,420,618.52	19,422,955.65			19,422,955.65+		
Special Allocation			3,720,490.34			3,720,490.34+		
Stabilization Fund		5,401,266.86						
Refund From Paris Exit					218,175,972.00	218,175,972.00-		
10% Allocation From State				17,083,926.00	17,083,926.00	17,083,926.00-	491,753,739.00	516,341,426.00
Exchange Rate Difference		93,683,196.08	74,084,645.12			74,084,645.12+		
Share of Excess PPT		15,020,849.64						
Sub Total: Statutory Allocation		2,049,996,444.85	2,612,594,366.06	1,967,619,356.00	2,185,795,328.00	426,799,038.06+	2,539,815,941.00	2,666,806,738.00
Direct Taxes	49			3,155,200.00	3,155,200.00	3,155,200.00-	3,312,960.00	3,478,608.00
Licenses	50			11,006,477.00	11,006,477.00	11,006,477.00-	11,556,801.00	12,134,643.00
Rates	51			2,766,300.00	2,766,300.00	2,766,300.00-	6,344,197.00	6,661,407.00
Fees	52			48,171,284.00	48,171,284.00	48,171,284.00-	16,746,548.00	17,583,877.00
Fines	53			4,172,290.00	4,172,290.00	4,172,290.00-	4,380,905.00	4,599,950.00
Earnings	55		6,071,425.32	6,670,500.00	6,670,500.00	599,074.68-	7,004,025.00	7,354,227.00
Miscellaneous	62						2,273,000.00	2,386,650.00
Total: Independent Revenue			6,071,425.32	75,942,051.00	75,942,051.00	69,870,625.68-	51,618,436.00	54,199,362.00
Total Recurrent Receipts		2,049,996,444.85	2,618,665,791.38	2,043,561,407.00	2,261,737,379.00	356,928,412.38+	2,591,434,377.00	2,721,006,100.00
Total Funds Available		2,050,697,366.73	2,622,155,175.40	2,043,561,407.00	2,261,737,379.00	360,417,796.40+	2,591,434,377.00	2,721,006,100.00
Less Recurrent Payments:								
Employees Compensation	63	1,186,871,103.09	783,238,985.44	920,399,302.00	831,798,371.00	48,559,385.56+	1,307,205,366.00	1,372,565,634.00
Social Benefits	64	190,772,300.56	198,977,938.77	93,241,005.00	190,631,497.00	8,346,441.77-		
Overhead Cost	65	249,489,682.45	735,132,242.84	306,745,345.00	735,247,048.00	114,805.16+	230,878,213.00	230,878,213.00
CRFC - (Excluding Social Benefits and Public Debts)	66	4,883,402.81	7,513,912.00	7,523,912.00	7,523,912.00	10,000.00+	60,000,000.00	60,000,000.00
Total Recurrent Payments		1,632,016,488.91	1,724,863,079.05	1,327,909,564.00	1,765,200,828.00	40,337,748.95+	1,598,083,579.00	1,663,443,847.00
Other Cash Movement								
Below-The-Line Receipts	67	297,423,208.39	288,900,993.75			288,900,993.75+		
Below-The-Line Payments	68	297,423,208.39	288,900,993.75			288,900,993.75-		
Net Recurrent Funds before Transfers		418,680,877.82	897,292,096.35	715,651,843.00	496,536,551.00	400,755,545.35+	993,350,798.00	1,057,562,253.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		415,191,493.80	826,960,345.22	715,651,843.00	496,536,551.00	330,423,794.22-		
Total Appropriations/Transfers		415,191,493.80	826,960,345.22	715,651,843.00	496,536,551.00	330,423,794.22-		
Closing Balance		3,489,384.02	70,331,751.13			70,331,751.13+	993,350,798.00	1,057,562,253.00

STATEMENT NO. 3
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
		₱	₱	₱	₱	₱	₱	₱
Opening Balance				70,160,786.00	70,160,786.00	70,160,786.00-	73,668,826.00	77,352,267.00
Add: Revenue								
Transfer from Consolidated Revenue		415,191,493.80	826,960,345.22	715,651,843.00	496,536,551.00	330,423,794.22+		
Aids and Grants	69			3,275,792.00	3,275,792.00	3,275,792.00-		
Other Capital Receipts	70				269,890,492.00	269,890,492.00-		
Sub Total: Capital Receipts		415,191,493.80	826,960,345.22	718,927,635.00	769,702,835.00	57,257,510.22+		
Total Capital Funds Available		415,191,493.80	826,960,345.22	789,088,421.00	839,863,621.00	12,903,275.78-	73,668,826.00	77,352,267.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71		19,650,000.00		20,000,000.00	350,000.00+		
Economic Affairs	74	123,724,108.50	92,892,900.45	41,187,381.00	95,187,381.00	2,294,480.55+		
Housing and Community Development	76	142,516,775.81	587,337,471.33	625,601,040.00	594,376,240.00	7,038,768.67+		
Health	77	21,900,000.00	71,920,869.87	67,000,000.00	75,000,000.00	3,079,130.13+		
Education	79	127,050,609.49	55,159,103.57	55,300,000.00	55,300,000.00	140,896.43+		
Total Capital Expenditure		415,191,493.80	826,960,345.22	789,088,421.00	839,863,621.00	12,903,275.78+		
Closing Balance		-	-	-	-	-	73,668,826.00	77,352,267.00

NOTE TO CASH FLOW STATEMENT

	Note	Actual	Actual
		2018	2017
		₦	₦
Note 1 - Statutory Allocation			
Statutory Allocation		2,172,947,722.83	1,513,769,258.08
25001001/11010003 Excess Crude		19,422,955.65	44,420,618.52
25001001/11010007 Special Allocation		3,720,490.34	
25001001/11010008 Stabilization Fund			5,401,266.86
25001001/11010013 Exchange Rate Difference		74,084,645.12	93,683,196.08
25001001/11010017 Share of Excess PPT			15,020,849.64
Total		2,270,175,813.94	1,672,295,189.18
Note 2 - Share of Value Added Tax			
Share of Value Added Tax		342,418,552.12	377,701,255.67
This represent Share of VAT from FAAC			
Note 3 - Independent Revenue			
Earnings		6,071,425.32	
Total		6,071,425.32	
Note 4 - Employees Compensation			
Contribution for Primary Teachers Salaries		390,288,537.26	732,710,546.90
Local Government Staff	3A	392,950,448.18	454,160,556.19
Total		783,238,985.44	1,186,871,103.09
Note 4A - Local Government Staff			
Kachia Local Govt		392,950,448.18	454,160,556.19
Total		392,950,448.18	454,160,556.19
Note 5 - Social Benefits			
Contribution to Pension Fund		150,977,938.77	18,000,000.00
Total		198,977,938.77	190,772,300.56
Note 6 - Overhead Costs			
Transport and Travelling		4,276,500.00	33,870,724.89
Utilities		5,488,700.00	2,080,500.00
Material and Supplies		79,478,741.24	15,200,700.00
Maintenance Services		48,222,459.89	24,686,658.04
Training		16,571,917.00	13,578,236.63
Other Services		130,628,297.13	32,179,579.94
Consulting & Professional Services		11,360,812.06	3,285,000.00
Fuel and Lubriants		1,683,000.00	1,899,773.00
Financial Charges		9,177,779.05	5,068,070.76
Miscellaneous Expenses		428,244,036.47	117,640,439.19

Note to Cash Flow Statement – Cont'd

	Note	Actual	Actual
		2018	2017
		₦	₦
Total		735,132,242.84	249,489,682.45
Note 7 - CRFC (Excluding Social Benefits and Public Debts)			
25001001/22060203 Settlement of Liability (Capital)		7,513,912.00	4,883,402.81
Total		7,513,912.00	4,883,402.81
Note 8 - Economic Empowerment Through Agriculture			
15001001/23010127/01000001 Purchase of Equipment for Cottage Industries		5,202,000.00	
15001001/23020113/01000008 Renovation & Construction of Slaughter slabs at k/sara J/kog		9,999,067.00	
15001001/23020113/01000028 Construction / Provision Of Slaughter Slabs @ Awon			1,420,000.00
15001001/23020113/01000029 Construction / Provision Of Slaughter Slabs - Boda			1,420,000.00
15001001/23020113/01000031 Construction / Provision Of Slaughter Slabs - Kachia			1,420,000.00
15001001/23020113/01000033 Construction / Provision Of Slaughter Slabs - Rijana			1,420,000.00
15001001/23020113/01000034 Construction / Provision Of Slaughter Slabs @ Waliyo			1,420,000.00
Total		15,201,067.00	7,100,000.00
Note 11 - Improvement to Human Health			
34001001/23020106/04000001 Fencing of Clinic at Dagwarga Asako and Gumel			2,000,000.00
21001001/23050101/04000002 SHAWN II Programme		2,998,000.00	
21001001/23020106/04000004 Construction of Primary Health Care in the 12 Wards of the L		58,964,869.87	
21001001/23010122/04000018 Purchase of Hospital Equipments			4,650,000.00
21001001/23050101/04000032 Contribution to PHC services		9,958,000.00	
21001001/23050101/04000033 Shawn Ii Programme			2,250,000.00
21001001/23020106/04000035 Const of Clinics @ Kachia Gyani Katambi & Gumel			15,000,000.00
Total		71,920,869.87	23,900,000.00
Note 12 - Enhancing Skills and Knowledge			
34001001/23020107/05000001 Tech Sch @ Awon			5,000,000.00
17001001/23020107/05000005 purchase of uniforms for primary schools			1,205,000.00
17001001/23010124/05000008 Purchase of Teaching & Learning Aid Equipments		19,995,000.00	24,500,000.00
17001001/23020107/05000009 Construction of 2 blocks of 2 classrooms @ Ankwa Centre		5,798,000.00	
17001001/23030106/05000015 Construction of 12No Motorized Boreholes across the LGA			8,564,034.79
17001001/23020107/05000026 Construction of 1 blocks of 2 classrooms per zone @4 200 000			35,781,574.70
17001001/23020107/05000028 Construction of 2 Blocks of 2 Classrooms @ U.B.E. G/gajere U		19,436,000.00	
17001001/23020107/05000029 Renovation/Repairs of Classrooms @ L.G.E.A. Rijana Akilibu &		9,930,103.57	
Total		55,159,103.57	75,050,609.49
Note 13 - Housing and Urban Development			
250001001/23020118/06000001 Refund to KDSG for Partnership With Chikun LGA on Provision		95,390,492.35	
20001001/23020124/06000001 Construction / Provision Of Markets/Parks @ Kachia			1,500,000.00
20001001/23020124/06000002 Construction / Provision Of Markets/Parks @ Kateri			900,000.00

Note to Cash Flow Statement – Cont'd

	Note	Actual 2018 ₦	Actual 2017 ₦
20001001/23020124/06000011 Constr./Prov. of Infrastructure			800,000.00
34001001/23020124/06000001 Purchase / Acquisition Of Land			4,515,587.04
34001001/23030124/06000006 Repairs of Kachia Motor Park		4,991,000.00	
34001001/23020119/06000009 Construction of Local Government Canteen		1,990,000.00	
Total		102,371,492.35	7,715,587.04
Note 16 - Environmental Improvement			9,350,000.00
34001001/23040102/09000001 Control of Gully erosion along Nano Guest Inn			9,350,000.00
Total			9,350,000.00
Note 17 - Water Resources and Rural Development		145,030,764.67	1,150,000.00
34001001/23020105/10000001 Drilling of New 8 units boreholes @ Dandan II Yarbung Magaji		4,750,000.00	
34001001/23020105/10000003 Construction of 15 No. Boreholes Across the Local Govt. Area		84,793,810.01	
34001001/23020105/10000008 Sinking of new Borehole across the 12 wards @ 1 200 000 each			1,150,000.00
34001001/23020105/10000021 Drilling of New 5 units boreholes @ L.G.E.A .Rijana U.B.E. U		5,980,000.00	
34001001/23020105/10000022 Drilling of New 2 units boreholes near Baba Makama & Baba Mu		2,200,000.00	
34001001/23020105/10000023 Drilling of New 3 units boreholes @ Ung. Pah Hanya Ung Pah C		3,590,962.66	
34001001/23020105/10000024 Drilling of New 6 units boreholes @ S/gari Ita Stadium Ung.		7,070,000.00	
34001001/23020105/10000025 Drilling of New 6 units boreholes @ Kurmin mata(4) Gantan(3)		7,000,000.00	
34001001/23020105/10000026 Drilling of New 10 units boreholes @ Crossing(10) Agunu(15)		11,950,000.00	
34001001/23020105/10000027 Drilling of New 10 units boreholes @ Kofar Liman Dudu Gidan		11,995,992.00	
34001001/23020105/10000028 Drilling of New 4 units boreholes @ Ung. Harshom Buasang opp		4,600,000.00	
34001001/23020105/10000029 Drilling of New 1 unit boreholes @ U.B.E. Gidan Ma'aji @ N1.		1,100,000.00	
Total		145,030,764.67	1,150,000.00
Note 18 - Information and Communication Technology			
17001001/23010112/050000025 Purch. of Classroom Furniture			57,000,000.00
Total			57,000,000.00
Note - 20 Reform of Government and Governance			
25001001/23010107/13000001 Purchase of Hilux for the LGA Secretariat		9,800,000.00	
25001001/23010108/13000003 Purchase of Staff Buses(18 sitter)		9,850,000.00	
34001001/23020101/06000010 Construction/Provision of Fencing Of Offices/Residential qua		9,773,171.28	
34001001/23020105/10000009 Constr./ Provi. of Boreholes - Kateri			1,150,000.00
34001001/23020105/10000010 Constr./ Provi. of Boreholes - Gumel			1,150,000.00
34001001/23020105/10000011 Constr./ Provi. of Boreholes - Awon			1,150,000.00
34001001/23020105/10000012 Constr./ Provi. of Boreholes - Agunu			1,150,000.00
34001001/23020105/10000013 Constr./ Provi. of Boreholes - Kachia Uban Ward			1,150,000.00
34001001/23020105/10000014 Constr./ Provi. of Boreholes - Ankwa			1,150,000.00
34001001/23020105/10000015 Constr./ Provi. of Boreholes - Doka			1,150,000.00

Note to Cash Flow Statement – Cont'd

	Note	Actual	Actual
		2018	2017
		₦	₦
34001001/23020105/10000016	Constr./ Provi. of Boreholes - Kurmin Musa		1,150,000.00
34001001/23020105/10000017	Constr./ Provi. of Boreholes - Gidan Tagwai		1,150,000.00
34001001/23020105/10000018	Constr./ Provi. of Boreholes - Kwaturu		1,150,000.00
34001001/23020105/13000007	7nos 406 Peugeot cars for Directors	47,282,700.00	
34001001/23010102/13000009	Purchase of Office Funiture & Fittings		130,000.00
34001001/23030121/13000014	Rehabilitation of Office buildings		5,661,110.50
34001001/23020103/14000031	Constr./ Provi. of Rural Electr.Purchase of 1no 33 KVA Trans		2,498,555.98
34001001/23020103/14000033	Porch. of 1no. of 33 KVA @ 2.5m Each for Gumel Ward		3,300,000.00
34001001/23020103/14000037	Provision of Rural Electricity Across the LGA	83,400,874.53	
34001001/23020117/17000018	Construction/Provision of 24 units Box Culverts in 12 Wards	8,639,000.00	
34001001/23020114/17000032	Construction of Drainage @ Gumel		853,000.00
Total		168,745,745.81	23,942,666.48
Note 21 - Power			
34001001/23020103/14000001	Replacement of Vandalize Equipent . Elec. Cables Vandalizati		59,791,047.70
34001001/23020103/14000002	Construction of Fence surrounding Transformers @ S/gari Kusf	847,398.00	
34001001/23020103/14000008	Completion of Electrification @ Ankuwa Bishini-Kwakware K/ma		4,600,000.00
34001001/23020103/14000009	Completion of Electrification @ k/mata k/sidi-Tsauni Walijo		9,000,000.00
34001001/23020103/14000010	Electrification Projects @ Anturu-Impi kuturmi-Mai Ido-kufai		9,857,808.75
34001001/23020103/06000014	Electrification Projects @ Gumel-K/Babah K/gwaza-U/Mazaje		6,833,367.05
34001001/23020103/14000018	Extension of Electricity to S/garin Kachia K/mazuga Gumel Un		250,000.00
34001001/23020103/14000024	Repairs Rehabilitation Transformers across the LGA		8,812,896.84
34001001/23020103/14000026	Installation of Solar Street Light at Local Government Secre		9,176,543.15
Total		847,398.00	108,321,663.49
Note 24 - Road			
34001001/23020114/17000001	Construction/Provision of Drainages Across the LGA	4,999,946.40	
34001001/23020114/17000002	Construction/Provision of Bridges across the LGA	39,344,489.05	
34001001/23020114/17000004	Construction & Provision of Standard Drainage @ Kachia Urban	14,500,000.00	
34001001/23020114/17000005	9.3km road @ Walijo Magajiram Yarbung & Dandan		7,597,885.00
34001001/23020114/17000008	Grading of Roads with Culverts @ Santai-G/gyara & Yarbung Ro		15,744,000.00
34001001/23020114/17000012	Construction of Road from Bishini to Kurmin Iya	18,000,000.00	
34001001/23020114/17000014	Construction of Feeder Roads across the LGA	97,876,541.00	
34001001/23020114/17000015	Construction / Provision Of Drainage @ Gumel		32,569,082.30
34001001/23020114/17000016	Construction/Provision of 60 units Culverts in 12 Wards	14,179,450.00	
34001001/23020114/17000033	Construction of 100nos Culverts Across all Wards @ 300 000 e		26,250,000.00
34001001/23020114/17000035	Iri-Agunu		19,500,000.00
34001001/23020114/17000036	Extension of Feeder roads from Boham-Dandan-Walijo(ON-GOING)	10,283,477.50	
34001001/23020114/17000037	Contruction of Road from the Secretariat to Ungwan Dage-Dage	18,500,000.00	

Note to Cash Flow Statement – Cont'd

	Note	Actual	Actual
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		2018	2017
		N	N
34001001/23020114/17000038 Construction of Road from Ramin kura to gidan Tama		18,500,000.00	
34001001/23020114/17000039 Construction of Allah Magani Bridge		31,500,000.00	
Total		267,683,903.95	101,660,967.30
Note 29 - Net Cash Flow from Investing Activities			
Capital Expenditure by Administrative Sector		115,040,492.35	
Capital Expenditure by Economic Sector		584,839,879.43	266,240,884.31
Capital Expenditure by Social Sector		127,079,973.44	148,950,609.49
Total	29	826,960,345.22	415,191,493.80
Note 29A - Net Cash Flow From Investment Activities:			
Purchase of Fixed Assets General		92,129,700.00	86,280,000.00
Construction and Provision of Fixed Assets General		716,883,645.22	303,086,348.51
Rehabilitation and Repairs of Fixed Assets General		4,991,000.00	14,225,145.29
Preservation of the Environment General			9,350,000.00
Acquisition of Non Tangible Assets		12,956,000.00	2,250,000.00
Total - 29A	29	826,960,345.22	415,191,493.80
Note 29B - Net Cash From Investing Activities by Location			
Katari Ward		435,707,440.36	189,979,268.21
Gumel Ward			37,019,082.30
Awon Ward			3,990,000.00
Agunu Ward			1,150,000.00
Kachia Ward		334,233,387.86	163,079,776.24
Ankwa Ward		22,991,000.00	7,983,367.05
Doka Ward			1,150,000.00
Kurmin Musa Ward		19,849,067.00	4,200,000.00
Gidan Tagwai Ward		14,179,450.00	2,570,000.00
Kwaturu Ward			2,570,000.00
Total - 29B		826,960,345.22	413,691,493.80
Note 36 - BTL Receipts			
25001001/12150001 Withholding Taxes due to FIRS		22,597,670.21	3,944,509.41
25001001/12150002 VAT due to FIRS		31,500,773.57	4,429,507.96
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue		50,837,723.45	31,178,258.70
25001001/12150004 Union Deductions		2,725,265.34	51,482,036.03
25001001/12150006 Loans deduction for Salary Other Deduction for payroll		25,492,063.76	115,384,820.55
25001001/12150008 10% Contract Retention Charges		4,298,440.50	2,851,666.04
25001001/12150009 SIGMA Pension		114,031,575.06	15,273,237.71
25001001/12150010 With Holding Taxes Due to BIR		390,671.19	864,977.53

Note to Cash Flow Statement – Cont'd

	Note	Actual	Actual
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		2018	2017
		N	N
25001001/12150011 Commodity Deductions		142,100.00	2,000.00
25001001/12150012 NULGE Deductions		4,908,587.14	7,042,844.24
25001001/12150013 NHWU Deduction			695,573.10
25001001/12150014 NANM Deduction		53,044.00	
25001001/12150020 Sharpe Sharpe Loan			20,590,035.39
25001001/12150030 Unclaimed Salaries		2,468,000.00	17,500.00
25001001/12150032 NUT Deduction		7,310,906.91	
25001001/12150034 NUT Endwell		18,280,000.00	
25001001/12150036 National Housing Fund Deduction		3,396,672.62	35,343,081.41
25001001/12150037 Personal Emoluments (PAY AS YOU GO)			6,950,815.58
25001001/12150039 AOPSHON		467,500.00	1,372,344.74
Total		288,900,993.75	297,423,208.39
Note 37 - Below the Line Payments			
25001001/22080001 With-Holding Tax Due to FIRS		22,597,670.21	3,944,509.41
25001001/22080002 Vat due to FIRS		31,500,773.57	4,429,507.96
25001001/2080003 PAYE Taxes due to State Board of Internal Revenue		50,837,723.45	31,178,258.70
25001001/22080004 Union Deductions		2,725,265.34	51,482,036.03
25001001/22080006 Loans deduction for Salary Other Deduction for payroll		25,492,063.76	115,384,820.55
25001001/22080008 10% Contract Retention Charges		4,298,440.50	2,851,666.04
25001001/22080009 SIGMA Pension		114,031,575.06	15,273,237.71
25001001/22080010 With Holding Taxes Due to BIR		390,671.19	864,977.53
25001001/22080011 Commodity Deductions		142,100.00	2,000.00
25001001/22080012 NULGE Deductions		4,908,587.14	7,042,844.24
25001001/22080013 NHWU Deduction			695,573.10
25001001/22080014 NANM Deduction		53,044.00	
25001001/22080020 Sharpe Sharpe Loan			20,590,035.39
25001001/22080030 Refund of Unclaimed Salaries		2,468,000.00	17,500.00
25001001/22080032 NUT Deduction		7,310,906.91	
25001001/22080034 NUT Endwell		18,280,000.00	
25001001/22080036 National Housing Fund Deduction		3,396,672.62	35,343,081.41
25001001/22080037 Personal Emoluments (PAY AS YOU GO)			6,950,815.58
25001001/22080039 AOPSHON		467,500.00	1,372,344.74
Total		288,900,993.75	297,423,208.39
Note 38 - Closing Balance			
20001001/31010101 Oceanic/ Eco Bank Excess Crude Acct.		2,618.03	2,618.03
20001001/31010102 First Bank VAT ACCT.		165,033.13	165,033.13
20001001/31010104 Fertilizer Acct. FCMB		506.47	506.47

Note to Cash Flow Statement – Cont'd

	Note	Actual	Actual
		2018	2017

		N	N
20001001/31010105 Main Acct. FCMB		248,710.16	248,710.16
20001001/31010107 Zenith Bank VAT ACCT		214,012.05	214,012.05
20001001/31010109 Keystone Bank Revenue ACCT		11,582.85	11,582.85
20001001/31010110 FCMB MAIN ACCT		36,785,212.69	2,839,055.40
20001001/31010111 FCMB Operational/Salary Acct.		389,599.13	7,865.93
20001001/31010112 FCMB Capital Account		32,514,476.62	
Sub Total: Cash and Bank		70,331,751.13	3,489,384.02
Total Consolidated Cash & Bank Balances		70,331,751.13	3,489,384.02

STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2018	2017
	₦	₦
Note 39 - Treasuries and Banks		
Oceanic/ Eco Bank Excess Crude Acct.	2,618.03	2,618.03
First Bank VAT ACCT.	165,033.13	165,033.13
Fertilizer Acct. FCMB	506.47	506.47
Main Acct. FCMB	248,710.16	248,710.16
Zenith Bank VAT ACCT	214,012.05	214,012.05
Keystone Bank Revenue ACCT	11,582.85	11,582.85
FCMB MAIN ACCT	36,785,212.69	2,839,055.40
FCMB Operational/Salary Acct.	389,599.13	7,865.93
FCMB Capital Account	32,514,476.62	
Total	70,331,751.13	3,489,384.02
Note 40 - Investments		
Nigeria Universal Bank	1,000,000.00	1,000,000.00
Ginger Processing Company	3,000,000.00	3,000,000.00
Ikara Food Processing Company	260,000.00	260,000.00
Jama'a Bakery	20,000.00	20,000.00
Purchase of Shares	8,000,000.00	8,000,000.00
Total	12,280,000.00	12,280,000.00
Note 42 - Consolidated Revenue Fund		
Opening Balance	3,489,384.02	700,921.88
Add/(Less) Net Recurrent Surplus/(Deficit)	66,842,367.11	2,788,462.14
Closing Balance	70,331,751.13	3,489,384.02
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Capital Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTE STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Radio/Television Station License			352,500.00	352,500.00	352,500.00-	370,125.00	388,632.00
Bicycle/License			1,742,501.00	1,742,501.00	1,742,501.00-	1,829,626.00	1,921,107.00
Pet/Dog License			1,617,100.00	1,617,100.00	1,617,100.00-	1,697,955.00	1,782,853.00
Liquor License			1,912,100.00	1,912,100.00	1,912,100.00-	2,007,705.00	2,108,091.00
Kiosk License			3,208,983.00	3,208,983.00	3,208,983.00-	3,369,432.00	3,537,904.00
Open Air Preaching Permit			2,173,293.00	2,173,293.00	2,173,293.00-	2,281,958.00	2,396,056.00
Total			11,006,477.00	11,006,477.00	11,006,477.00-	11,556,801.00	12,134,643.00
Note 51 - Rates							
Tenement Rate			2,766,300.00	2,766,300.00	2,766,300.00-	2,904,615.00	3,049,846.00
State Grant in Lieu of Tenement Rate						3,439,582.00	3,611,561.00
Total			2,766,300.00	2,766,300.00	2,766,300.00-	6,344,197.00	6,661,407.00
Note 52 - Fees							
Slaughter Fees			1,263,000.00	1,263,000.00	1,263,000.00-	1,326,150.00	1,392,458.00
Naming Of Street Registration Fees			1,223,360.00	1,223,360.00	1,223,360.00-	1,284,528.00	1,348,755.00
Night Soil Disposal/Deport Fees			2,126,620.00	2,126,620.00	2,126,620.00-	2,232,951.00	2,344,599.00
Marriage/Divorce Fees			857,500.00	857,500.00	857,500.00-	900,375.00	945,394.00
Customary Right of Occupancy Fees			4,114,150.00	4,114,150.00	4,114,150.00-	4,319,858.00	4,535,851.00
Billboard Advertisement Fees			2,188,172.00	2,188,172.00	2,188,172.00-	2,297,581.00	2,412,460.00
Parking Fees			4,176,290.00	4,176,290.00	4,176,290.00-	4,385,105.00	4,604,360.00
Fee Structure for Masts			30,057,431.00	30,057,431.00	30,057,431.00-		
Other Levies and Fees			2,164,761.00	2,164,761.00	2,164,761.00-		
Total			48,171,284.00	48,171,284.00	48,171,284.00-	16,746,548.00	17,583,877.00
Note 53 - Fines							
Fine on Obstruction			4,172,290.00	4,172,290.00	4,172,290.00-	4,380,905.00	4,599,950.00
Total			4,172,290.00	4,172,290.00	4,172,290.00-	4,380,905.00	4,599,950.00
Note 55 - Earnings							
Earning from Other Commercial Undertakings		6,071,425.32			6,071,425.32+		
Earning from Market			3,660,200.00	3,660,200.00	3,660,200.00-	3,843,210.00	4,035,371.00
Earning from Motor Park			3,010,300.00	3,010,300.00	3,010,300.00-	3,160,815.00	3,318,856.00
Total		6,071,425.32	6,670,500.00	6,670,500.00	599,074.68-	7,004,025.00	7,354,227.00
Note 62 - Miscellaneous							
Recovery of Losses and over Payments						2,273,000.00	2,386,650.00
Total						2,273,000.00	2,386,650.00

Note to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 63 - Employee Compensation							
Department of Admin. and Finance	338,262,878.13	259,643,861.00	358,244,792.00	269,643,861.00	10,000,000.00+	376,157,031.00	394,964,883.00
Department of Primary Health Care	115,897,678.06	133,306,587.18	168,762,331.00	168,762,331.00	35,455,743.82+	39,130,318.00	41,086,833.00
Contribution to Primary Education	732,710,546.90	390,288,537.26	393,392,179.00	393,392,179.00	3,103,641.74+	891,918,017.00	936,513,918.00
Total	1,186,871,103.09	783,238,985.44	920,399,302.00	831,798,371.00	48,559,385.56+	1,307,205,366.00	1,372,565,634.00
Note 64 - Social Benefits							
Contribution to Pension Fund	18,000,000.00	150,977,938.77	93,241,005.00	141,936,251.00	9,041,687.77-		
Total	190,772,300.56	198,977,938.77	93,241,005.00	190,631,497.00	8,346,441.77-		
Note 65 - Overhead Cost							
Office of the Chairman	48,667,054.44						
Department of Admin. and Finance	92,880,799.16	497,831,389.66	245,007,695.00	497,882,353.00	50,963.34+	187,509,313.00	187,509,313.00
Department of Agriculture & Forestry	7,447,000.00	43,006,990.47	6,200,000.00	43,010,643.00	3,652.53+	2,200,000.00	2,200,000.00
Department of Finance and Supply	14,502,070.76						
Department of Works and Infrastructure	25,197,158.04	29,227,329.89	13,691,650.00	29,255,837.00	28,507.11+	16,822,900.00	16,822,900.00
Department of Planning Research & Statistics	6,349,000.00						
Department of Education and Social Development	40,467,204.05	124,053,721.94	17,134,000.00	124,069,405.00	15,683.06+	6,634,000.00	6,634,000.00
Department of Primary Health Care	13,979,396.00	41,012,810.88	24,712,000.00	41,028,810.00	15,999.12+	17,712,000.00	17,712,000.00
Total	249,489,682.45	735,132,242.84	306,745,345.00	735,247,048.00	114,805.16+	230,878,213.00	230,878,213.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liability (Capital)	4,883,402.81	7,513,912.00	7,523,912.00	7,523,912.00	10,000.00+	60,000,000.00	60,000,000.00
Total	4,883,402.81	7,513,912.00	7,523,912.00	7,523,912.00	10,000.00+	60,000,000.00	60,000,000.00
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS	3,944,509.41	22,597,670.21			22,597,670.21+		
VAT due to FIRS	4,429,507.96	31,500,773.57			31,500,773.57+		
PAYE Taxes due to State Board of Internal Revenue	31,178,258.70	50,837,723.45			50,837,723.45+		
Union Deductions	51,482,036.03	2,725,265.34			2,725,265.34+		
Loans deduction for Salary Other Deduction for payroll	115,384,820.55	25,492,063.76			25,492,063.76+		
10% Contract Retention Charges	2,851,666.04	4,298,440.50			4,298,440.50+		
SIGMA Pension	15,273,237.71	114,031,575.06			114,031,575.06+		
With Holding Taxes Due to BIR	864,977.53	390,671.19			390,671.19+		
Commodity Deductions	2,000.00	142,100.00			142,100.00+		
NULGE Deductions	7,042,844.24	4,908,587.14			4,908,587.14+		
NHWU Deduction	695,573.10						
NANM Deduction		53,044.00			53,044.00+		
Sharp Sharp Loan	20,590,035.39						

Note to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Unclaimed Salaries	17,500.00	2,468,000.00			2,468,000.00+		
NUT Deduction		7,310,906.91			7,310,906.91+		
NUT Endwell		18,280,000.00			18,280,000.00+		
National Housing Fund Deduction	35,343,081.41	3,396,672.62			3,396,672.62+		
Personal Emoluments (PAY AS YOU GO)	6,950,815.58						
AOPSHON	1,372,344.74	467,500.00			467,500.00+		
Total	297,423,208.39	288,900,993.75			288,900,993.75+		
Note 68 - Below the Line Payments							
With-Holding Tax Due to FIRS	3,944,509.41	22,597,670.21			22,597,670.21-		
Vat due to FIRS	4,429,507.96	31,500,773.57			31,500,773.57-		
PAYE Taxes due to State Board of Internal Revenue	31,178,258.70	50,837,723.45			50,837,723.45-		
Union Deductions	51,482,036.03	2,725,265.34			2,725,265.34-		
Loans deduction for Salary Other Deduction for payroll	115,384,820.55	25,492,063.76			25,492,063.76-		
10% Contract Retention Charges	2,851,666.04	4,298,440.50			4,298,440.50-		
SIGMA Pension	15,273,237.71	114,031,575.06			114,031,575.06-		
With Holding Taxes Due to BIR	864,977.53	390,671.19			390,671.19-		
Commodity Deductions	2,000.00	142,100.00			142,100.00-		
NULGE Deductions	7,042,844.24	4,908,587.14			4,908,587.14-		
NHWU Deduction	695,573.10						
NANM Deduction		53,044.00			53,044.00-		
Sharpe Sharpe Loan	20,590,035.39						
Refund of Unclaimed Salaries	17,500.00	2,468,000.00			2,468,000.00-		
NUT Deduction		7,310,906.91			7,310,906.91-		
NUT Endwell		18,280,000.00			18,280,000.00-		
National Housing Fund Deduction	35,343,081.41	3,396,672.62			3,396,672.62-		
Personal Emoluments (PAY AS YOU GO)	6,950,815.58						
AOPSHON	1,372,344.74	467,500.00			467,500.00-		
Total	297,423,208.39	288,900,993.75			288,900,993.75-		

NOTE TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 70 - Other Capital Receipts							
250010001/14040301 Paris Club Debt Recovery				269,890,492.00	269,890,492.00-		
Total				269,890,492.00	269,890,492.00-		
Note 71 - General Public Services							
250001001/23010107/13000001 Purchase of Hilux for the LGA Secretariat		9,800,000.00		10,000,000.00	200,000.00+		
250001001/23010108/13000003 Purchase of Staff Buses(18 sitter)		9,850,000.00		10,000,000.00	150,000.00+		
Total		19,650,000.00		20,000,000.00	350,000.00+		
Note 74 - Economic Affairs							
15001001/23010127/01000001 Purchase of Equipment for Cottage Industries		5,202,000.00	5,203,000.00	5,203,000.00	1,000.00+		
15001001/23020113/01000008 Renovation & Construction of Slaughter slabs at k/sara J/kog		9,999,067.00	10,000,000.00	10,000,000.00	933.00+		
15001001/23020113/01000028 Construction / Provision Of Slaughter Slabs @ Awon	1,420,000.00						
15001001/23020113/01000029 Construction / Provision Of Slaughter Slabs - Boda	1,420,000.00						
15001001/23020113/01000031 Construction / Provision Of Slaughter Slabs - Kachia	1,420,000.00						
15001001/23020113/01000033 Construction / Provision Of Slaughter Slabs - Rijana	1,420,000.00						
15001001/23020113/01000034 Construction / Provision Of Slaughter Slabs @ Walijo	1,420,000.00						
20001001/23020124/06000001 Construction / Provision Of Markets/Parks @ Kachia	1,500,000.00						
20001001/23020124/06000002 Construction / Provision Of Markets/Parks @ Kateri	900,000.00						
20001001/23020124/06000011 Constr./Prov. of Infrastructure	800,000.00						
34001001/23020103/14000001 Replacement of Vandalize Equipt. Elec. Cables Vandalized	59,791,047.70						
34001001/23020103/14000002 Construction of Fence surrounding Transformers @ S/gari Kurf		847,398.00	849,402.00	849,402.00	2,004.00+		
34001001/23020103/14000008 Completion of Electrification @ Ankuwa Bishini-Kwakware K/ma	4,600,000.00						
34001001/23020103/14000009 Completion of Electrification @ k/mata k/sidi-Tsauni Walijo	9,000,000.00						
34001001/23020103/14000010 Electrification Projects @ Anturu-Impi kuturmi-Mai Ido-kufai	9,857,808.75						
34001001/23020103/06000014 Electrification Projects @ Gumel-K/Babah K/gwaza-U/Mazaje	6,833,367.05						
34001001/23020114/17000001 Construction/Provision of Drainages Across the LGA		4,999,946.40	5,000,000.00	5,000,000.00	53.60+		
34001001/23020114/17000002 Construction/Provision of Bridges across the LGA		39,344,489.05	20,134,979.00	40,134,979.00	790,489.95+		
34001001/23020114/17000004 Construction & Provision of Standard Drainage @ Kachia Urban		14,500,000.00		15,000,000.00	500,000.00+		
34001001/23020114/17000005 9.3km road @ Walijo Magajiram Yarbung & Dandan	7,597,885.00						
34001001/23020114/17000008 Grading of Roads with Culverts @ Santai-G/gyara & Yarbung Ro	15,744,000.00						
34001001/23020114/17000012 Construction of Road from Bishini to Kurmin Iya		18,000,000.00		19,000,000.00	1,000,000.00+		
Total	123,724,108.50	92,892,900.45	41,187,381.00	95,187,381.00	2,294,480.55+		
Note 76 - Housing and Community Development							
250001001/23020118/06000001 Refund to KDSG for Partnership With Chikun LGA on Provision		95,390,492.35		97,390,492.00	1,999,999.65+		
34001001/23020106/04000001 Fencing of Clinic at Dagwarga Asako and Gumel	2,000,000.00						
34001001/23020107/05000001 Tech Sch @ Awon	5,000,000.00						
34001001/23020124/06000001 Purchase / Acquisition Of Land	4,515,587.04						
34001001/23030124/06000006 Repairs of Kachia Motor Park		4,991,000.00	5,000,000.00	5,000,000.00	9,000.00+		
34001001/23020119/06000009 Construction of Local Government Canteen		1,990,000.00	2,000,000.00	2,000,000.00	10,000.00+		
34001001/23020101/06000010 Construction/Provision of Fencing Of Offices/Residential qua		9,773,171.28	9,776,390.00	9,776,390.00	3,218.72+		

Note to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23040102/09000001 Control of Gully erosion along Nano Guest Inn	9,350,000.00						
34001001/23020105/10000001 Drilling of New 8 units boreholes @ Dandan II Yabung Magaji		4,750,000.00	4,800,000.00	4,800,000.00	50,000.00+		
34001001/23020105/10000003 Construction of 15 No. Boreholes Across the Local Govt. Area		84,793,810.01	125,067,600.00	85,433,800.00	639,989.99+		
34001001/23020105/10000008 Sinking of new Borehole across the 12 wards @ 1 200 000 each	1,150,000.00						
34001001/23020105/10000009 Constr./ Provi. of Boreholes - Kateri	1,150,000.00						
34001001/23020105/10000010 Constr./ Provi. of Boreholes - Gumel	1,150,000.00						
34001001/23020105/10000011 Constr./ Provi. of Boreholes - Awon	1,150,000.00						
34001001/23020105/10000012 Constr./ Provi. of Boreholes - Agunu	1,150,000.00						
34001001/23020105/10000013 Constr./ Provi. of Boreholes - Kachia Uban Ward	1,150,000.00						
34001001/23020105/10000014 Constr./ Provi. of Boreholes - Ankwa	1,150,000.00						
34001001/23020105/10000015 Constr./ Provi. of Boreholes - Doka	1,150,000.00						
34001001/23020105/10000016 Constr./ Provi. of Boreholes - Kurmin Musa	1,150,000.00						
34001001/23020105/10000017 Constr./ Provi. of Boreholes - Gidan Tagwai	1,150,000.00						
34001001/23020105/10000018 Constr./ Provi. of Boreholes - Kwaturu	1,150,000.00						
34001001/23020105/10000021 Drilling of New 5 units boreholes @ L.G.E.A. Rijana U.B.E. U		5,980,000.00	6,000,000.00	6,000,000.00	20,000.00+		
34001001/23020105/10000022 Drilling of New 2 units boreholes near Baba Makama & Baba Mu		2,200,000.00	2,400,000.00	2,400,000.00	200,000.00+		
34001001/23020105/10000023 Drilling of New 3 units boreholes @ Ung. Pah Hanya Ung Pah C		3,590,962.66	3,600,000.00	3,600,000.00	9,037.34+		
34001001/23020105/10000024 Drilling of New 6 units boreholes @ S/gari Ita Stadium Ung.		7,070,000.00	7,200,000.00	7,200,000.00	130,000.00+		
34001001/23020105/10000025 Drilling of New 6 units boreholes @ Kurmin mata(4) Gantan(3)		7,000,000.00	7,200,000.00	7,200,000.00	200,000.00+		
34001001/23020105/10000026 Drilling of New 10 units boreholes @ Crossing(10) Agunu(15)		11,950,000.00	12,000,000.00	12,000,000.00	50,000.00+		
34001001/23020105/10000027 Drilling of New 10 units boreholes @ Kofar Liman Dudu Gidan		11,995,992.00	12,000,000.00	12,000,000.00	4,008.00+		
34001001/23020105/10000028 Drilling of New 4 units boreholes @ Ung. Harshom Buasang opp		4,600,000.00	4,800,000.00	4,800,000.00	200,000.00+		
34001001/23020105/10000029 Drilling of New 1 unit boreholes @ U.B.E. Gidan Ma'aji @ N1.		1,100,000.00	1,200,000.00	1,200,000.00	100,000.00+		
34001001/23020105/13000007 7nos 406 peugeot cars for Directors		47,282,700.00		47,988,242.00	705,542.00+		
34001001/23010102/13000009 Purchase of Office Furniture & Fittings	130,000.00						
34001001/23030121/13000014 Rehabilitation of Office buildings	5,661,110.50						
34001001/23020103/14000018 Extension of Electricity to S/garin Kachia K/mazuga Gumel Un	250,000.00						
34001001/23020103/14000024 Repairs Rehabilitation Transformers across the LGA	8,812,896.84						
34001001/23020103/14000026 Installation of Solar Street Light at Local Government Secre	9,176,543.15						
34001001/23020103/14000031 Constr./ Provi. of Rural Electr. Purchase of 1no 33 KVA Trans	2,498,555.98						
34001001/23020103/14000033 Purch. of 1no. of 33 KVA @ 2.5m Each for Gumel Ward	3,300,000.00						
34001001/23020103/14000037 Provision of Rural Electricity Across the LGA		83,400,874.53	227,615,131.00	83,414,889.00	14,014.47+		
34001001/23020114/17000014 Construction of Feeder Roads across the LGA		97,876,541.00	160,907,034.00	98,137,542.00	261,001.00+		
34001001/23020114/17000015 Construction / Provision Of Drainage @ Gumel	32,569,082.30						
34001001/23020114/17000016 Construction/Provision of 60 units Culverts in 12 Wards		14,179,450.00	15,100,000.00	15,100,000.00	920,550.00+		
34001001/23020117/17000018 Construction/Provision of 24 units Box Culverts in 12 Wards		8,639,000.00	8,640,000.00	8,640,000.00	1,000.00+		
34001001/23020114/17000032 Construction of Drainage @ Gumel	853,000.00						
34001001/23020114/17000033 Construction of 100nos Culverts Across all Wards @ 300 000 e	26,250,000.00						
34001001/23020114/17000035 Iri-Agunu	19,500,000.00						

Note to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000036 Extension of Feeder roads from Boham-Dandan-Walijo (ON-GOING)		10,283,477.50	10,294,885.00	10,294,885.00	11,407.50+		
34001001/23020114/17000037 Construction of Road from the Secretariat to Ung.Dage-Dage		18,500,000.00		19,000,000.00	500,000.00+		
34001001/23020114/17000038 Construction of Road from Ramin kura to gidan Tama		18,500,000.00		19,000,000.00	500,000.00+		
34001001/23020114/17000039 Construction of Allah Magani Bridge		31,500,000.00		32,000,000.00	500,000.00+		
Total	142,516,775.81	587,337,471.33	625,601,040.00	594,376,240.00	7,038,768.67+		
Note 77 - Health							
21001001/23050101/04000002 SHAWN II Programme		2,998,000.00	3,000,000.00	3,000,000.00	2,000.00+		
21001001/23020106/04000004 Construction of Primary Health Care in the 12 Wards of the L		58,964,869.87	54,000,000.00	62,000,000.00	3,035,130.13+		
21001001/23010122/04000018 Purchase of Hospital Equipments	4,650,000.00						
21001001/23050101/04000032 Contribution to PHC services		9,958,000.00	10,000,000.00	10,000,000.00	42,000.00+		
21001001/23050101/04000033 Shawn Ii Programme	2,250,000.00						
21001001/23020106/04000035 Const of Clinics @ Kachia Gyani Katambi & Gumel	15,000,000.00						
Total	21,900,000.00	71,920,869.87	67,000,000.00	75,000,000.00	3,079,130.13+		
Note 79 - Education							
17001001/23020107/05000005 purchase of uniforms for primary schools	1,205,000.00						
17001001/23010124/05000008 Purchase of Teaching & Learning Aid Equipments	24,500,000.00	19,995,000.00	20,000,000.00	20,000,000.00	5,000.00+		
17001001/23020107/05000009 Construction of 2 blocks of 2 classrooms @ Ankwa Centre		5,798,000.00	5,800,000.00	5,800,000.00	2,000.00+		
17001001/23030106/05000015 Construction of 12No Motorized Boreholes across the LGA	8,564,034.79						
17001001/23010112/05000025 Purch. of Classroom Furniture	57,000,000.00						
17001001/23020107/05000026 Construction of 1 blocks of 2 classrooms per zone @4 200 000	35,781,574.70						
17001001/23020107/05000028 Construction of 2 Blocks of 2 Classrooms @ U.B.E. G/gajere U		19,436,000.00	19,500,000.00	19,500,000.00	64,000.00+		
17001001/23020107/05000029 Renovation/Repairs of Classrooms @ L.G.E.A. Rijana Akilibu &		9,930,103.57	10,000,000.00	10,000,000.00	69,896.43+		
Total	127,050,609.49	55,159,103.57	55,300,000.00	55,300,000.00	140,896.43+		

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
20001001 - Department of Finance							
25001001/11010001 Statutory Allocation	1,513,769,258.08	2,172,947,722.83	1,478,671,735.00	1,478,671,735.00	694,275,987.83+	1,552,605,322.00	1,630,235,588.00
25001001/11010002 Share of VAT	377,701,255.67	342,418,552.12	471,863,695.00	471,863,695.00	129,445,142.88-	495,456,880.00	520,229,724.00
25001001/11010003 Excess Crude	44,420,618.52	19,422,955.65			19,422,955.65+		
25001001/11010007 Special Allocation		3,720,490.34			3,720,490.34+		
25001001/11010008 Stabilization Fund	5,401,266.86						
25001001/11010009 Refund From Paris Exit				218,175,972.00	218,175,972.00-		
25001001/11010011 10% Allocation From State			17,083,926.00	17,083,926.00	17,083,926.00-	491,753,739.00	516,341,426.00
25001001/11010013 Exchange Rate Difference	93,683,196.08	74,084,645.12			74,084,645.12+		
25001001/11010017 Share of Excess PPT	15,020,849.64						
Total	2,049,996,444.85	2,612,594,366.06	1,967,619,356.00	2,185,795,328.00	426,799,038.06+	2,539,815,941.00	2,666,806,738.00
LICENSES							
20001001 - Department of Finance							
25001001/12020005 Radio/Television Station License			352,500.00	352,500.00	352,500.00-	370,125.00	388,632.00
25001001/12020012 Bicycle/License			1,742,501.00	1,742,501.00	1,742,501.00-	1,829,626.00	1,921,107.00
25001001/12020018 Pet/Dog License			1,617,100.00	1,617,100.00	1,617,100.00-	1,697,955.00	1,782,853.00
25001001/12020031 Liquor License			1,912,100.00	1,912,100.00	1,912,100.00-	2,007,705.00	2,108,091.00
25001001/12020033 Kiosk License			3,208,983.00	3,208,983.00	3,208,983.00-	3,369,432.00	3,537,904.00
25001001/12020041 Open Air Preaching Permit			2,173,293.00	2,173,293.00	2,173,293.00-	2,281,958.00	2,396,056.00
Total			11,006,477.00	11,006,477.00	11,006,477.00-	11,556,801.00	12,134,643.00
RATES							
20001001 - Department of Finance							
25001001/12030001 Tenement Rate			2,766,300.00	2,766,300.00	2,766,300.00-	2,904,615.00	3,049,846.00
25001001/12030005 State Grant in Lieu of Tenement Rate						3,439,582.00	3,611,561.00
Total			2,766,300.00	2,766,300.00	2,766,300.00-	6,344,197.00	6,661,407.00
FEES							
20001001 - Department of Finance							
25001001/12040003 Slaughter Fees			1,263,000.00	1,263,000.00	1,263,000.00-	1,326,150.00	1,392,458.00
25001001/12040006 Naming Of Street Registration Fees			1,223,360.00	1,223,360.00	1,223,360.00-	1,284,528.00	1,348,755.00
25001001/12040010 Night Soil Disposal/Deport Fees			2,126,620.00	2,126,620.00	2,126,620.00-	2,232,951.00	2,344,599.00
25001001/12040018 Marriage/Divorce Fees			857,500.00	857,500.00	857,500.00-	900,375.00	945,394.00
25001001/12040031 Customary Right of Occupancy Fees			4,114,150.00	4,114,150.00	4,114,150.00-	4,319,858.00	4,535,851.00
25001001/12040036 Billboard Advertisement Fees			2,188,172.00	2,188,172.00	2,188,172.00-	2,297,581.00	2,412,460.00
25001001/12040054 Parking Fees			4,176,290.00	4,176,290.00	4,176,290.00-	4,385,105.00	4,604,360.00
25001001/12040102 Fee Structure for Masts			30,057,431.00	30,057,431.00	30,057,431.00-		

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
25001001/12040104 Other Levies and Fees			2,164,761.00	2,164,761.00	2,164,761.00-		
Total			48,171,284.00	48,171,284.00	48,171,284.00-	16,746,548.00	17,583,877.00
FINES							
20001001 - Department of Finance							
25001001/12050005 Fine on Obstruction			4,172,290.00	4,172,290.00	4,172,290.00-	4,380,905.00	4,599,950.00
Total			4,172,290.00	4,172,290.00	4,172,290.00-	4,380,905.00	4,599,950.00
EARNINGS							
20001001 - Department of Finance							
25001001/12070011 Earning from Other Commercial Undertakings		6,071,425.32			6,071,425.32+		
25001001/12070012 Earning from Market			3,660,200.00	3,660,200.00	3,660,200.00-	3,843,210.00	4,035,371.00
25001001/12070013 Earning from Motor Park			3,010,300.00	3,010,300.00	3,010,300.00-	3,160,815.00	3,318,856.00
Total		6,071,425.32	6,670,500.00	6,670,500.00	599,074.68-	7,004,025.00	7,354,227.00
MISCELLANEOUS							
20001001 - Department of Finance and Supply							
25001001/13140005 Recovery of Losses and over Payments						2,273,000.00	2,386,650.00
Total						2,273,000.00	2,386,650.00
BELOW THE LINE RECEIPTS							
20001001 - Department of Finance							
25001001/12150001 Withholding Taxes due to FIRS	3,944,509.41	22,597,670.21			22,597,670.21+		
25001001/12150002 VAT due to FIRS	4,429,507.96	31,500,773.57			31,500,773.57+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	31,178,258.70	50,837,723.45			50,837,723.45+		
25001001/12150004 Union Deductions	51,482,036.03	2,725,265.34			2,725,265.34+		
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	115,384,820.55	25,492,063.76			25,492,063.76+		
25001001/12150008 10% Contract Retention Charges	2,851,666.04	4,298,440.50			4,298,440.50+		
25001001/12150009 SIGMA Pension	15,273,237.71	114,031,575.06			114,031,575.06+		
25001001/12150010 With Holding Taxes Due to BIR	864,977.53	390,671.19			390,671.19+		
25001001/12150011 Commodity Deductions	2,000.00	142,100.00			142,100.00+		
25001001/12150012 NULGE Deductions	7,042,844.24	4,908,587.14			4,908,587.14+		
25001001/12150013 NHWU Deduction	695,573.10						
25001001/12150014 NANM Deduction		53,044.00		-	53,044.00+		
25001001/12150020 Sharp Sharp Loan	20,590,035.39						
25001001/12150030 Unclaimed Salaries	17,500.00	2,468,000.00			2,468,000.00+		
25001001/12150032 NUT Deduction		7,310,906.91			7,310,906.91+		
25001001/12150034 NUT Endwell		18,280,000.00			18,280,000.00+		
25001001/12150036 National Housing Fund Deduction	35,343,081.41	3,396,672.62			3,396,672.62+		
25001001/12150037 Personal Emoluments (PAY AS YOU GO)	6,950,815.58						
25001001/12150039 AOPSHON	1,372,344.74	467,500.00			467,500.00+		
Total	297,423,208.39	288,900,993.75			288,900,993.75+		

SCHEDULE OF PERSONNEL AND OVERHEAD COST

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
	250,000.00						
11001001/22020601 Security Services	495,000.00						
11001001/22020604 Security Vote (Including Operations)	9,985,492.94						
11001001/22020606 Physical Security	19,993,587.00						
11001001/22021001 Refreshment & Meals	9,992,974.50						
11001001/22021077 Local Government Reform	7,950,000.00						
Sub Total Overhead Cost	48,667,054.44						
Total Recurrent Expenditure	48,667,054.44						
25001001/21010104 Salary Arrears	2,523,429.00						
Sub Total – Personnel Cost	338,262,878.13	259,643,861.00	358,244,792.00	269,643,861.00	10,000,000.00+	376,157,031.00	394,964,883.00
25001001/22020101 Local Travel and Transport - Training	8,815,422.78						
25001001/22020102 Local Travel and Transport - Others	1,446,094.11	2,277,500.00	15,533,000.00	2,287,500.00	10,000.00+	1,333,000.00	1,333,000.00
25001001/22020103 International Transport and Travels - Training	972,708.00	1,999,000.00	2,000,000.00	2,000,000.00	1,000.00+	1,000,000.00	1,000,000.00
25001001/22020106 Duty tour Allowance-Civil Servant		49,677,892.06	10,336,000.00	49,678,056.00	163.94+	3,586,000.00	3,586,000.00
25001001/22020301 Office Stationeries/Computer Consumables		18,073,763.00	2,224,000.00	18,074,763.00	1,000.00+	2,224,000.00	2,224,000.00
25001001/22020305 Printing of Non Security Documents		11,596,391.30	8,101,000.00	11,601,000.00	4,608.70+	16,048,000.00	16,048,000.00
25001001/22020306 Printing of Security Documents		8,997,608.70	4,200,000.00	9,000,000.00	2,391.30+	5,900,000.00	5,900,000.00
25001001/22020404 Maintenance of Office / IT Equipments		7,748,500.00	3,600,000.00	7,750,000.00	1,500.00+	6,000,000.00	6,000,000.00
25001001/22020406 Upkeep of Offices /Cleaning Services		2,619,000.00	2,620,000.00	2,620,000.00	1,000.00+	4,219,000.00	4,219,000.00
25001001/22020501 Training Staff Dev. And Welfare	1,499,750.00	7,785,700.00	7,786,717.00	7,786,717.00	1,017.00+		
25001001/22020503 1% Local Government Training Fund Contrib.	11,681,473.63	8,786,217.00	8,786,717.00	8,786,717.00	500.00+	14,786,717.00	14,786,717.00
25001001/22020505 Local Training (Seminar Conf. & Workshop)		5,044,800.00	5,045,300.00	5,045,300.00	500.00+	8,695,300.00	8,695,300.00
25001001/22020601 Security Services		46,208,505.95	1,649,000.00	46,208,897.00	391.05+	771,000.00	771,000.00
25001001/22020604 Security Vote (Including Operations)		57,279,608.70	25,880,000.00	57,280,608.00	999.30+	38,880,000.00	38,880,000.00
25001001/22020611 5% Incentives for Revenue Officers		3,957,565.48	3,960,892.00	3,960,892.00	3,326.52+	3,960,892.00	3,960,892.00
25001001/22020701 Financial Consulting		7,365,812.06	7,370,000.00	7,370,000.00	4,187.94+	2,000,000.00	2,000,000.00
25001001/22020711 Engagement of LGA's IPSAS Budgeting Consultant	2,299,000.00	3,995,000.00	4,000,000.00	4,000,000.00	5,000.00+		
25001001/22020712 Fixed Assets Register Valuation and Tagnation		4,997,761.46	5,000,000.00	5,000,000.00	2,238.54+		
25001001/22020803 Plant /Generator Fuel Cost	1,899,773.00						
25001001/22020901 Bank Charges (Other Than interest)		4,178,404.00	2,014,404.00	4,180,696.00	2,292.00+	2,014,404.00	2,014,404.00
25001001/22020902 Insurance Premium		4,999,375.05	5,000,000.00	5,000,000.00	624.95+	22,000,000.00	22,000,000.00
25001001/22021001 Entertainment & Hospitality	40,000.00	56,436,500.00	7,987,000.00	56,437,000.00	500.00+	7,224,000.00	7,224,000.00
25001001/22021002 Honorarium & Sitting Allowance	28,500,000.00	7,918,565.22	7,919,000.00	7,919,000.00	434.78+	10,169,000.00	10,169,000.00
25001001/22021007 Welfare Packages		674,700.00	5,000,000.00	675,000.00	300.00+	16,440,000.00	16,440,000.00
25001001/22021013 Promotion	761,000.00						
25001001/22021014 Annual Budget Expenses and Administration		1,545,794.00	1,546,294.00	1,546,294.00	500.00+	5,858,000.00	5,858,000.00
25001001/22021034 Elected/Appointed Officials Remuneration	29,985,577.64	69,105,469.56	22,982,634.00	69,107,429.00	1,959.44+		
25001001/22021035 Local Government General Election		47,490,747.81	17,391,000.00	47,491,747.00	999.19+		
25001001/22021047 Overhead Cost Payment to Parastatals & Agencies		2,399,500.00	2,400,000.00	2,400,000.00	500.00+	2,400,000.00	2,400,000.00
25001001/22021068 Monitoring and Evaluation		2,999,000.00	3,000,000.00	3,000,000.00	1,000.00+		

Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021071 Contribution to Traditional Councils (Emirates & Chiefdoms)		11,998,800.00	12,000,000.00	12,000,000.00	1,200.00+	12,000,000.00	12,000,000.00
25001001/2202107 6 5% Retirement Bond Redemption Fund		34,674,608.31	34,674,737.00	34,674,737.00	128.69+		
25001001/22021077 Local Government Reforms	4,980,000.00	4,999,300.00	5,000,000.00	5,000,000.00	700.00+		
Sub Total Overhead Cost	92,880,799.16	497,831,389.66	245,007,695.00	497,882,353.00	50,963.34+	187,509,313.00	187,509,313.00
Total Recurrent Expenditure	431,143,677.29	757,475,250.66	603,252,487.00	767,526,214.00	10,050,963.34+	563,666,344.00	582,474,196.00
15001001 - DEPARTMENT OF AGRIC AND FORESTRY							
15001001/22020314 Purchase of Seeds	1,835,000.00	15,799,330.00	1,800,000.00	15,800,000.00	670.00+	1,800,000.00	1,800,000.00
15001001/22020315 Control of Keeping Animals	995,000.00						
15001001/22020317 Purchase of Agro Chemicals	992,000.00						
15001001/22020605 Cleaning &Fumigation Services	200,000.00	23,182,617.00	400,000.00	23,184,600.00	1,983.00+	400,000.00	400,000.00
15001001/22020707 Agricultural Consulting	400,000.00						
15001001/22021055 Tree Planting Campaign	900,000.00						
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows		4,025,043.47	4,000,000.00	4,026,043.00	999.53+		
15001001/22021062 Promotion of Fruits and Economics Tree Farming	2,125,000.00						
Sub Total Overhead Cost	7,447,000.00	43,006,990.47	6,200,000.00	43,010,643.00	3,652.53+	2,200,000.00	2,200,000.00
Total Recurrent Expenditure	7,447,000.00	43,006,990.47	6,200,000.00	43,010,643.00	3,652.53+	2,200,000.00	2,200,000.00
20001001 - DEPARTMENT OF FINANCE							
20001001/22020301 Office Stationeries/Computer Consumables	5,814,500.00						
20001001/22020305 Printing of Non Security Documents	997,000.00						
20001001/22020306 Printing of Security Documents	2,380,000.00						
20001001/22020401 Maintenance of Motor Vehicle /Transport Equip.	242,500.00						
20001001/22020901 Bank Charges (Other Than interest)	2,193,070.76						
20001001/22020902 Insurance Premium	2,875,000.00						
Sub Total Overhead Cost	14,502,070.76						
Total Recurrent Expenditure	14,502,070.76						
34001001 - DEPARTMENT OF WORKS AND HOUSING							
34001001/22020201 Electricity Charges	1,430,500.00	2,953,800.00	720,000.00	2,954,000.00	200.00+	720,000.00	720,000.00
34001001/22020205 Water Rates		2,534,900.00	420,000.00	2,535,000.00	100.00+	420,000.00	420,000.00
34001001/22020314 Provision of Service Materials	647,500.00						
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	3,797,950.00	18,996,629.89	2,465,000.00	19,000,187.00	3,557.11+	305,000.00	305,000.00
34001001/22020402 Maintenance of Office Furniture	1,017,300.00						
34001001/22020403 Maintenance of Office Building Residential Qtrs	998,584.06	1,079,000.00	8,400,000.00	1,080,000.00	1,000.00+	12,400,000.00	12,400,000.00
34001001/22020415 Maintenance of Boreholes	1,857,000.00	1,980,000.00		2,000,000.00	20,000.00+		
34001001/22020416 Maintenance of Drainage & Culverts	13,940,323.98						
34001001/22020418 Maintenance of Electrification Projects	998,000.00						
34001001/22020609 Bush Clearing Along Highway	510,000.00						
34001001/22020801 Motor Vehicle Fuel Cost		1,683,000.00	1,686,650.00	1,686,650.00	3,650.00+	2,977,900.00	2,977,900.00
Sub Total Overhead Cost	25,197,158.04	29,227,329.89	13,691,650.00	29,255,837.00	28,507.11+	16,822,900.00	16,822,900.00
Total Recurrent Expenditure	25,197,158.04	29,227,329.89	13,691,650.00	29,255,837.00	28,507.11+	16,822,900.00	16,822,900.00

Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
17001001 - DEPARTMENT OF EDU. & SOCIALWELFARE							
17001001/22020102 Local Travel and Transport - Others	10,382,500.00						
17001001/22020103 International Transport and Travels - Training	12,254,000.00						
17001001/22020204 Satellite Broadcasting Access Charges	400,000.00						
17001001/22020304 Magazines & Periodicals		17,374,978.24	720,000.00	17,375,978.00	999.76+	720,000.00	720,000.00
17001001/22020308 Field & Camping Materials Supplies		23,436,000.00	12,000.00	23,437,000.00	1,000.00+	12,000.00	12,000.00
17001001/22020310 Teaching aids/ Instruction Materials	998,700.00						
17001001/2202050Mass Literacy/Formal Adult Edu.	397,013.00						
17001001/22021003 Publicity Advert & Briefing	790,991.05	13,137,769.88	1,140,000.00	13,140,000.00	2,230.12+	1,140,000.00	1,140,000.00
17001001/22021004 Medical Expenses	230,000.00						
17001001/22021009 Sporting Activities	2,539,000.00	19,747,826.08	7,000,000.00	19,749,800.00	1,973.92+		
17001001/22021020 Foreign Scholarship Scheme		3,558,724.54	1,000,000.00	3,560,724.00	1,999.46+	500,000.00	500,000.00
17001001/22021021 Local Cultural Festival	960,000.00	19,986,473.99	712,000.00	19,987,973.00	1,499.01+	1,712,000.00	1,712,000.00
17001001/22021022 Cultural and Festival of Arts		17,997,012.21	4,000,000.00	18,000,000.00	2,987.79+		
17001001/22021024 Rural Women And Youth Empowerment Prog.	995,000.00						
17001001/22021025 NYSC Allowance		8,814,937.00	2,550,000.00	8,817,930.00	2,993.00+	2,550,000.00	2,550,000.00
17001001/22021030 Noa Youth Brigade Activities	290,000.00						
17001001/22021041 Emergency Relief Materials	2,360,000.00						
17001001/22021042 Bursary Award & Edu. Dev.	750,000.00						
17001001/22021047 Overhead to Primary School	2,395,000.00						
17001001/22021056 Trade Fairs Exhibition Working and Agric Shows	740,000.00						
17001001/22021067 Poverty Alleviation	3,985,000.00						
Sub Total Overhead Cost	40,467,204.05	124,053,721.94	17,134,000.00	124,069,405.00	15,683.06+	6,634,000.00	6,634,000.00
Total Recurrent Expenditure	40,467,204.05	124,053,721.94	17,134,000.00	124,069,405.00	15,683.06+	6,634,000.00	6,634,000.00

Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₱	₱	₱	₱	₱	₱	₱
21001001 - DEPARTMENT OF HEALTH							
21001001/21010101 Basic Salary	115,897,678.06	133,306,587.18	168,762,331.00	168,762,331.00	35,455,743.82+	39,130,318.00	41,086,833.00
Sub Total - Personnel Cost	115,897,678.06	133,306,587.18	168,762,331.00	168,762,331.00	35,455,743.82+	39,130,318.00	41,086,833.00
21001001/22020608 Sanitation Exercise Casual Workers	995,500.00						
21001001/22021004 Medical Expenses	1,999,000.00						
21001001/22021022 Infant and Young Child feeding (IYCF)		2,988,000.00	3,000,000.00	3,000,000.00	12,000.00+		
21001001/22021027 Polio Immunization Days (IPDS)	9,999,896.00	27,510,459.30	15,712,000.00	27,512,459.00	1,999.70+	17,712,000.00	17,712,000.00
21001001/22021052 System & Services of PHC	985,000.00						
21001001/22021054 Community Management of Acute Malnutrition		10,514,351.58	6,000,000.00	10,516,351.00	1,999.42+		
Sub Total Overhead Cost	13,979,396.00	41,012,810.88	24,712,000.00	41,028,810.00	15,999.12+	17,712,000.00	17,712,000.00
Total Recurrent Expenditure	129,877,074.06	174,319,398.06	193,474,331.00	209,791,141.00	35,471,742.94+	56,842,318.00	58,798,833.00
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution for Primary Education - Basic Salary	732,710,546.90	390,288,537.26	393,392,179.00	393,392,179.00	3,103,641.74+	891,918,017.00	936,513,918.00
Total	732,710,546.90	390,288,537.26	393,392,179.00	393,392,179.00	3,103,641.74+	891,918,017.00	936,513,918.00
DEPARTMENT OF ADMIN. & FINANCE							
25001001/22010102 Contribution to Pension Fund	18,000,000.00	150,977,938.77	93,241,005.00	141,936,251.00	9,041,687.77-		
25001001/22010104 Severance Gratuity	29,000,000.00						
25001001/22010105 Other Pension Requirement		48,000,000.00		48,695,246.00	695,246.00+		
25001001/22010106 Pension Arrears	143,772,300.56						
Total	190,772,300.56	198,977,938.77	93,241,005.00	190,631,497.00	8,346,441.77-		

SCHEDULE OF CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
25001001/13020305 State Grant in Lieu of Tenement Rate			3,275,792.00	3,275,792.00	3,275,792.00-		
Total			3,275,792.00	3,275,792.00	3,275,792.00-		
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010101 Transfer from CRF to CDF	415,191,493.80	826,960,345.22	785,812,629.00	566,697,337.00	260,263,008.22+		
Total	415,191,493.80	826,960,345.22	785,812,629.00	566,697,337.00	260,263,008.22+		
MISCELLANEOUS							
250010001/14040301 Paris Club Debt Recovery				269,890,492.00	269,890,492.00-		
Total				269,890,492.00	269,890,492.00-		
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	415,191,493.80	826,960,345.22	789,088,421.00	839,863,621.00	12,903,275.78-		

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
25001001 - ADMIN. AND FINANCE DEPARTMENT							
250001001/23020118/06000001 Refund to KDSG for Partnership With Chikun LGA on Provision		95,390,492.35		97,390,492.00	1,999,999.65		
250001001/23010107/13000001 Purchase of Hilux for the LGA Secretariat		9,800,000.00		10,000,000.00	200,000.00		
250001001/23010108/13000003 Purchase of Staff Buses(18 seater)		9,850,000.00		10,000,000.00	150,000.00		
15001001 - AGRIC AND NATURAL RESOURCES DEPT.							
15001001/23010127/01000001 Purchase of Equipment for Cottage Industries		5,202,000.00	5,203,000.00	5,203,000.00	1,000.00		
15001001/23020113/01000008 Renovation & Construction of Slaughter slabs at k/sara J/kog		9,999,067.00	10,000,000.00	10,000,000.00	933.00		
15001001/23020113/01000028 Construction / Provision Of Slaughter Slabs @ Awon	1,420,000.00						
15001001/23020113/01000029 Construction / Provision Of Slaughter Slabs - Boda	1,420,000.00						
15001001/23020113/01000031 Construction / Provision Of Slaughter Slabs - Kachia	1,420,000.00						
15001001/23020113/01000033 Construction / Provision Of Slaughter Slabs - Rijana	1,420,000.00						
15001001/23020113/01000034 Construction / Provision Of Slaughter Slabs @ Waliyo	1,420,000.00						
Total	7,100,000.00	15,201,067.00	15,203,000.00	15,203,000.00	1,933.00		
34001001 - WORKS AND HOUSING							
34001001/23020106/04000001 Fencing of Clinic at Dagwarga Asako and Gomel	2,000,000.00						
34001001/23020107/05000001 Tech Sch @ Awon	5,000,000.00						
34001001/23020124/06000001 Purchase/Acquis.of Land Akilibu & kachia and a house in Kachia	4,515,587.04						
34001001/23030124/06000006 Repairs of Kachia Motor Park		4,991,000.00	5,000,000.00	5,000,000.00	9,000.00		
34001001/23020119/06000009 Construction of Food Canteen		1,990,000.00	2,000,000.00	2,000,000.00	10,000.00		
34001001/23020101/06000010 Construction/Provision of Fencing Of Offices/Residential qua		9,773,171.28	9,776,390.00	9,776,390.00	3,218.72		
34001001/23040102/09000001 Control of Gully erosion along Nano Guest Inn	9,350,000.00						
34001001/23020105/10000001 Drilling of New 8 units boreholes @ Dandan II Yarbung Magahi		4,750,000.00	4,800,000.00	4,800,000.00	50,000.00		
34001001/23020105/10000003 Construction of 15 No. Boreholes Across the Local Govt. Area		84,793,810.01	125,067,600.00	85,433,800.00	639,989.99		
34001001/23020105/10000008 Sinking of new Borehole across the 12 wards @ 1 200 000 each	1,150,000.00						
34001001/23020105/10000009 Constr./ Prov. of Boreholes - Katter	1,150,000.00						
34001001/23020105/10000010 Constr./ Prov. of Boreholes - Gomel	1,150,000.00						
34001001/23020105/10000011 Constr./ Prov. of Boreholes - Awon	1,150,000.00						
34001001/23020105/10000012 Constr./ Prov. of Boreholes - Agunu	1,150,000.00						
34001001/23020105/10000013 Constr./ Prov. of Boreholes - Kachia Uban Ward	1,150,000.00						
34001001/23020105/10000014 Constr./ Prov. of Boreholes - Ankwa	1,150,000.00						
34001001/23020105/10000015 Constr./ Prov. of Boreholes - Doka	1,150,000.00						
34001001/23020105/10000016 Constr./ Prov. of Boreholes - Kurmin Musa	1,150,000.00						
34001001/23020105/10000017 Constr./ Prov. of Boreholes - Gidan Tagwai	1,150,000.00						
34001001/23020105/10000018 Constr./ Prov. of Boreholes - Kwaturu	1,150,000.00						
34001001/23020105/10000021 Drilling of New 5 units boreholes @ L.G.E.A .Riana U.B.E. U		5,980,000.00	6,000,000.00	6,000,000.00	20,000.00		
34001001/23020105/10000022 Drilling of New 2 units boreholes near Baba Makama & Baba Mu		2,200,000.00	2,400,000.00	2,400,000.00	200,000.00		
34001001/23020105/10000023 Drilling of New 3 units' boreholes @ Ung. Pah Hanya Ung Pah C		3,590,962.66	3,600,000.00	3,600,000.00	9,037.34		
34001001/23020105/10000024 Drilling of New 6 units boreholes @ S/gari Ita Stadium Ung.		7,070,000.00	7,200,000.00	7,200,000.00	130,000.00		

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
34001001/2302015/10000025 Drilling of New 6 units boreholes @ Kurmin mate(4) Gantan (3)		7,000,000.00	7,200,000.00	7,200,000.00	200,000.00		
34001001/23020105/10000026 Drilling of New 10 units boreholes @ Crossing(10) Agunu (15)		11,950,000.00	12,000,000.00	12,000,000.00	50,000.00+		
34001001/23020105/10000027 Drilling of New 10 units boreholes @ Kofar Liman Dudu Gilda		11,995,992.00	12,000,000.00	12,000,000.00	4,008.00+		
34001001/23020105/10000028 Drilling of New 4 units boreholes @ Ung. Horsham Buasang opp		4,600,000.00	4,800,000.00	4,800,000.00	200,000.00+		
34001001/23020105/10000029 Drilling of New 1 unit boreholes @ U.B.E. Gidan Ma'aji @ N1.		1,100,000.00	1,200,000.00	1,200,000.00	100,000.00+		
34001001/23020105/13000007 7nos 406 peugeot cars for Directors		47,282,700.00		47,988,242.00	705,542.00+		
34001001/23010102/13000009 Purchase of Office Furniture & Fittings	130,000.00						
34001001/23030121/13000014 Rehabilitation of Office buildings	5,661,110.50						
34001001/23020103/14000001 Replacement of Vandalize Equipment. Elec. Cables Vandalized	59,791,047.70						
34001001/23020103/14000002 Construction of Fence surrounding Transformers @ S/gari Kusf		847,398.00	849,402.00	849,402.00	2,004.00+		
34001001/23020103/14000008 Completion of Electrification @ Ankuwa Bishini-Kwakware K/ma	4,600,000.00						
34001001/23020103/14000009 Completion of Electrification @ k/mata k/sidi-Tsauni Walijo	9,000,000.00						
34001001/23020103/14000010 Electrification Projects @ Anturu-Impi kuturmi-Mai Ido-kufai	9,857,808.75						
34001001/23020103/06000014 Electrification Projects @ Gomel-K/Babah K/gwaza-U/Mazaje	6,833,367.05						
34001001/23020103/14000018 Extension of Electricity to S/garin Kachia K/mazuga Gumel Un	250,000.00						
34001001/23020103/14000024 Repairs Rehabilitation Transformers across the LGA	8,812,896.84						
34001001/23020103/14000026 Installation of Solar Powered street lights	9,176,543.15						
34001001/23020103/14000031 Constr./ Provi. of Rural Electr.Purchase of 1no 33 KVA Trans	2,498,555.98						
34001001/23020103/14000033 Purch. of 1no. of33 KVA @ 2.5m Each for Gumel Ward	3,300,000.00						
34001001/23020103/14000037 Provision of Rural Electricity Across the LGA		83,400,874.53	227,615,131.00	83,414,889.00	14,014.47+		
34001001/23020114/17000001 Construction/Provision of Drainages Across the LGA		4,999,946.40	5,000,000.00	5,000,000.00	53.60+		
34001001/23020114/17000002 Construction/Provision of Bridges across the LGA		39,344,489.05	20,134,979.00	40,134,979.00	790,489.95+		
34001001/23020114/17000004 Construction & Provision of Standard Drainage @ Kachia Urban		14,500,000.00		15,000,000.00	500,000.00+		
34001001/23020114/17000005 9.3km road @ Walijo Magajiram Yarbung & Dandan	7,597,885.00						
34001001/23020114/17000008 Grading of Roads with Culverts @ Santai-G/gyara & Yarbung Ro	15,744,000.00						
34001001/23020114/17000012 Construction of Road from Bishini to Kurmin Iya		18,000,000.00		19,000,000.00	1,000,000.00+		
34001001/23020114/17000014 Construction of Feeder Roads across the LGA		97,876,541.00	160,907,034.00	98,137,542.00	261,001.00+		
34001001/23020114/17000015 Construction / Provision Of Drainage @ Gumel	32,569,082.30						
34001001/23020114/17000016 Construction/Provision of 60 units Culverts in 12 Wards		14,179,450.00	15,100,000.00	15,100,000.00	920,550.00+		
34001001/23020117/17000018 Construction/Provision of 24 units Box Culverts in 12 Wards		8,639,000.00	8,640,000.00	8,640,000.00	1,000.00+		
34001001/23020114/17000032 Construction of Drainage @ Gomel	853,000.00						
34001001/23020114/17000033 Construction of 100nos Culverts Across all Wards @ 300 000 e	26,250,000.00						
34001001/23020114/17000035 Iri-Agunu	19,500,000.00						
34001001/23020114/17000036 Extension of Feeder roads from Boham-Dandan-Walijo(ON-GOING)		10,283,477.50	10,294,885.00	10,294,885.00	11,407.50+		
34001001/23020114/17000037 Construction of Road from the Secretariat to UngwanDage-Dage		18,500,000.00		19,000,000.00	500,000.00+		
34001001/23020114/17000038 Construction of Road from Ramin kura to gidan Tama		18,500,000.00		19,000,000.00	500,000.00+		
34001001/23020114/17000039 Construction of Allah Magani Bridge		31,500,000.00		32,000,000.00	500,000.00+		
Total	255,940,884.31	569,638,812.43	651,585,421.00	576,970,129.00	7,331,316.57+		

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
17001001 - EDUCATION AND SOCIAL WELFARE							
17001001/23020107/05000005 purchase of uniforms for primary schools	1,205,000.00						
17001001/23010124/05000008 Purchase of Teaching & Learning Aid Equipments	24,500,000.00	19,995,000.00	20,000,000.00	20,000,000.00	5,000.00+		
17001001/23020107/05000009 Construction of 2 blocks of 2 classrooms @ Ankwa Centre		5,798,000.00	5,800,000.00	5,800,000.00	2,000.00+		
17001001/23030106/05000015 Construction of 12No Motorized Boreholes across the LGA	8,564,034.79						
17001001/23010112/05000025 Purch. of Classroom Furniture	57,000,000.00						
17001001/23020107/05000026 Construction of 1 blocks of 2 classrooms per zone @4 200000	35,781,574.70						
17001001/23020107/05000028 Construction of 2 Blocks of 2 Classrooms @ U.B.E. G/gajere U		19,436,000.00	19,500,000.00	19,500,000.00	64,000.00+		
17001001/23020107/05000029 Renovation/Repairs of Classrooms @ L.G.E.A. Rijana Akilibu &		9,930,103.57	10,000,000.00	10,000,000.00	69,896.43+		
Total	127,050,609.49	55,159,103.57	55,300,000.00	55,300,000.00	140,896.43+		
21001001 - HEALTH DEPARTMENT							
21001001/23050101/04000002 SHAWN II Programme		2,998,000.00	3,000,000.00	3,000,000.00	2,000.00+		
21001001/23020106/04000004 Construction of Primary Health Care in the 12 Wards of the L		58,964,869.87	54,000,000.00	62,000,000.00	3,035,130.13+		
21001001/23010122/04000018 Purchase of Hospital Equipments	4,650,000.00						
21001001/23050101/04000032 Contribution to PHC services		9,958,000.00	10,000,000.00	10,000,000.00	42,000.00+		
21001001/23050101/04000033 Shawn Ii Programme	2,250,000.00						
21001001/23020106/04000035 Const of Clinics @ Kachia Gyani Katambi & Gumel	15,000,000.00						
Total	21,900,000.00	71,920,869.87	67,000,000.00	75,000,000.00	3,079,130.13+		
Grand Total	411,991,493.80	826,960,345.22	789,088,421.00	839,863,621.00	12,903,275.78+		

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF KACHIA LOCAL GOVERNMENT

SUBMITTED TO:

KADUNA STATE HOUSE OF ASSEMBLY

ANNUAL ACCOUNTS 2018 KACHIA LOCAL GOVERNMENT PROFILE

ELECTED OFFICIALS

HON. PETER AGITE	:	EXECUTIVE CHAIRMAN
HON. MAITALATA OBADIA	:	ELECTED COUNCILOR (SPEAKER)
HON. YOHANA A. DODO	:	ELECTED COUNCILOR (MAJORITY LEADER)
HON. MUTAKA A. SULEIMAN	:	ELECTED COUNCILOR
HON. DANIEL SAMAILA	:	ELECTED COUNCILOR
HON. PHILIP PETER KANTIOK	:	ELECTED COUNCILOR
HON. TANKO S. HABILA	:	ELECTED COUNCILOR
HON. AUGUSTINE D. UMAR	:	ELECTED COUNCILOR
HON. HABILA USMAN	:	ELECTED COUNCILOR
HON. PETER AUTA	:	ELECTED COUNCILOR
HON. LADI T SUNDAY	:	ELECTED COUNCILOR
HON. MAGAJI CHRISTOPHER	:	ELECTED COUNCILOR
HON. JOHN B MAGAJI	:	ELECTED COUNCILOR

MANAGEMENT STAFF

MOHAMMED A MUSA	:	LOCAL GOVERNMENT SECRETARY
ADAMU SULE	:	DIRECTOR OF ADMIN. & FINANCE
BITRUS INUWA	:	LOCAL GOVERNMENT TREASURER
MUSA OTHMAN DANTALA	:	DIRECTOR OF AGRIC. & FORESTRY
JOSEPH YOHANA	:	DIRECTOR OF EDU. & SOCIAL DEV.
MOHAMMED SHEHU KAJURU	:	DIRECTOR OF WORKS & INFRASTRUCTURE
GYAMIO E. DAWYARO	:	DIRECTOR OF PRIMARY HEALTH CARE

RECORD KEEPING

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provisions of the financial Memoranda, public finance (control and management) Act 1958 as amended, Local Government Administration Law 2018 of Kaduna State and other relevant legislations.

CASHFLOW STATEMENT**i. RECEIPTS**

During the year the receipts of the Local Government amounted to two billion, nine hundred and seven million, five hundred and sixty-six thousand, seven hundred and eighty-five naira, thirteen kobo (N2,907,566,785.13) only.

This is made up of:

Statutory allocation	-	N2,270,175,813.94	78.08%
Value added Tax	-	342,418,552.12	11.78%
Independent revenue	-	6,071,425.32	0.21%
Below the line receipts	-	288,900,993.13	9.94%
	=	N2,907,566,785.13	100%

From the above, it is evident that the Local Government is solely dependent on the federation account for survival. This is because the federation account accounted for over 89% of the total receipts. Independent revenue on the other hand contributed only 0.21% of the total receipts.

This situation is deplorable considering the fact that the independent revenue budget is N75,942,051.00 but only N6,071,425.32 being realized. In other words only 8% of the projected revenue was realized. The management and the revenue consultant should rise up to the occasion by blocking all leakages and also ensure proper supervision of revenue collectors.

ii. PAYMENTS

Total payments during the year amounted to two billion, eight hundred and forty million, seven hundred and twenty-four thousand, four hundred and eighteen naira, and two kobo (N2,840,724,418.02) only. This is broken down as follows:

Recurrent expenditure	-	N2,013,764,072.80	70.89%
Capital expenditure	-	826,960,345.22	29.11%
	=	N2,840,724,418.02	100%

From the above, recurrent expenditure took 70.89% of resources expended while capital projects were allotted 29.11% of the total resources. Efforts should be made to improve on this so as to reduce the infrastructure deficits being suffered at the grassroots.

STATEMENT OF ASSETS AND LIABILITIES

Treasuries and banks

There was nil cash balance in the Local Government's Treasury. The financial statements have shown the sum of N70,331,761.13 in nine bank accounts. However only three bank accounts appear to be active. These accounts are:

FCMB main account	-	N36,785,212.69
FCMB Operational/salary account	-	389,599.13
FCMB Capital account	-	32,514,476.62
	=	N69,331,751.13

I have confirmed the aforementioned amounts in the respective accounts. The remaining accounts are dormant accounts. I have advised the Local Government to either activate them or recover the money in the various accounts.

INVESTMENTS

The book value of the Local Government's investments stood at N12,280,000.00. Unfortunately, these investments are in moribund companies. I advised the Local Government in my previous reports to write off these liquidated companies shares from their books but this advise has not been heeded. Also alternative investments in more profitable companies should be made for the rainy day.

ADVANCES

All advances have been retired.

DEPOSITS

All deposits have been remitted appropriately.



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AUDITOR-GENERAL,
LOCAL GOVERNMENTS,
KADUNA STATE.