

CHIKUN 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

HON. HADIZA LADI YAHUZA : ADMINISTRATOR

MANAGEMENT STAFF

MRS. AMINA M. MECO : DIRECTOR ADMIN & FINANCE
MR. BASHIR LAWAL : LOCAL GOVERNMENT TREASURER
MRS. HAUWA ABUBAKAR : DIRECTOR AGRIC & FORESTRY
MR. IBRAHIM BALARABE MUSA : DIRECTOR WORKS
MRS. MELODY T. ANDREW : DIRECTOR PRIMARY HEALTH CARE
MRS. DEBORAH B. MUGU : DIRECTOR EDUCATION & SOCIAL DEV.
MR. JONATHAN GARBA : INTERNAL AUDITOR

QUALITY ASSURANCE CONSULTANTS : **MOLD COMPUTERS & COMMUNICATIONS LTD**
(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, PAYROLL & HR SOFTWARE)
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PROFILE



**HON. HADIZA LADI YAHUZA
ADMINISTRATOR**



**AMINA M. MECO
DIR. ADMIN & FINANCE**



**BASHIR LAWAL
TREASURER**


1.0 CHAIRMAN'S REPORT

The Annual Financial Report of Chikun Local Government of Kaduna State for the fiscal year 2018 contains a report of the financial operations and the Financial Statements of Chikun 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 Chikun 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 Chikun 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 2003 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, Chikun Local Government of Kaduna State's financial position as at 31st December, 2018. Therefore, the report is hereby recommended for public use.


.....
HON. HADIZA L. YAHUZA
CHAIRMAN (CARETAKER COMMITTEE)

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Chikun Local Government together with the Financial Statements for the year ended 31st December, 2018 provide the record of the financial activities of Chikun 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 Chikun Local Government are contained on pages 16 to 44 of this Report and consist of the following financial statements converted to International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 45 to 47.

2.3.1 CONSOLIDATED REVENUE FUND

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦3.121 Billion. The total recurrent payment charged to the Fund in line with Chikun Local Government Appropriation Act 2018 was ₦2.886 Billion. The operation of the Fund resulted into a net recurrent surplus of ₦0.235 Billion. The closing balance of the fund as at 31st December, 2018 was ₦0.236 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		1,758,278.39		9,736,725.07
Recurrent Receipts	3,121,648,810.47		2,465,872,488.99	
Recurrent Payments	2,886,578,443.08		2,473,850,935.67	
Net Recurrent Surplus/(Deficit)		235,070,367.39		(7,978,446.68)
Closing Balance		236,828,645.78		1,758,278.39

2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.340Billion and total capital expenditure charged to the fund amounted to ₦0.340Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	340,073,252.46		104,250,996.67	
Capital Expenditure	340,073,252.46		104,250,996.67	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦3,121,648,810.47 and total payment was ₦2,886,578,443.08. An overall net surplus cash flow of ₦235,070,367.39 was recorded during the year. The liquidity position as at 31st December, 2018 was ₦236,828,645.78:

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		1,758,278.39		9,736,725.07
Total Receipts	3,121,648,810.47		2,465,872,488.99	
Total Payments	2,886,578,443.08		2,473,850,935.67	
Net Cash Surplus/(Deficit)		235,070,367.39		(7,978,446.68)
Closing Cash/Bank Balance		236,828,645.78		1,758,278.39
Represented by:				
Consolidated Revenue Fund	236,828,645.78		1,758,278.39	
Capital Development Fund	-		-	
Total Public Funds		236,828,645.78		1,758,278.39

3.0 COMPUTERIZATION OF ADMIN AND 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 Chikun Local Government at Mold Computers and Communications Ltd, Kaduna

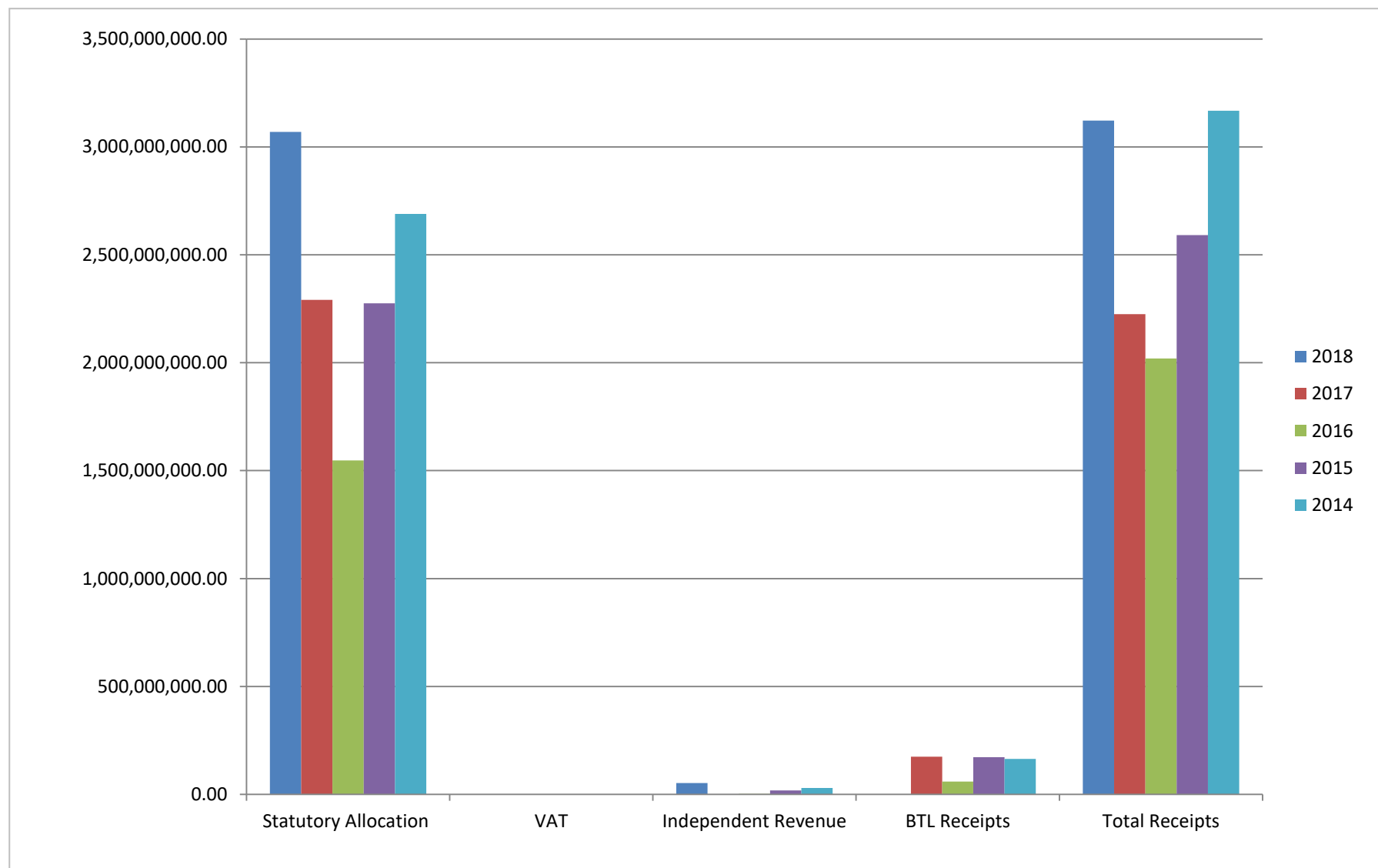
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	9,736,725.07	1,758,278.39	196,331,770.00	196,331,770.00	194,573,491.61-	196,331,770.00	196,331,770.00
RECEIPTS							
Statutory Allocation	2,291,371,574.08	3,069,304,669.97	2,896,765,692.00	2,896,765,692.00	172,538,977.97+	2,896,765,693.00	2,896,765,693.00
Internally Generated Revenue			167,137,507.00	167,137,507.00	167,137,507.00-	167,137,507.00	167,137,507.00
Transfer from CRF	104,250,996.67	340,073,252.46	666,454,614.00	666,454,614.00	326,381,361.54	556,354,614.00	487,154,614.00
BTL Receipts	174,500,914.91	52,344,140.50			52,344,140.50+		
Total Current Year Receipts	2,570,123,485.66	3,461,722,062.93	3,730,357,813.00	3,730,357,813.00	268,635,750.07-	3,620,257,814.00	3,551,057,814.00
Total Funds Available	2,579,860,210.73	3,463,480,341.32	3,926,689,583.00	3,926,689,583.00	463,209,241.68-	3,816,589,584.00	3,747,389,584.00
Expenditure: Economic Classification							
Employees Compensation	1,703,955,460.73	1,533,370,003.31	1,598,275,344.00	1,598,275,344.00	64,905,340.69+	1,561,008,374.00	1,407,208,374.00
Social Benefits	263,186,226.70	370,004,063.37	141,695,048.00	141,695,048.00	228,309,015.37-	141,695,048.00	66,695,048.00
Overhead Costs	227,957,336.66	590,786,983.44	615,478,193.00	615,478,193.00	24,691,209.56+	551,637,192.00	606,637,192.00
Service Wide Vote			42,000,000.00	42,000,000.00	42,000,000.00+	42,000,000.00	42,000,000.00
BTL Payments	174,500,914.91	52,344,140.50			52,344,140.50-		
Transfer to Capital Development Fund	104,250,996.67	340,073,252.46	666,454,614.00	666,454,614.00	326,381,361.54+	556,354,614.00	487,154,614.00
Total Recurrent Expenditure	2,473,850,935.67	2,886,578,443.08	3,063,903,199.00	3,063,903,199.00	177,324,755.92+	2,852,695,228.00	2,609,695,228.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	
04 Improvement to Human Health	8,199,160.00	1,721,117.00	35,200,000.00	35,200,000.00	33,478,883.00+	35,200,000.00	25,200,000.00
05 Enhancing Skills and Knowledge	5,158,000.00	60,297,603.70	178,000,000.00	178,000,000.00	117,702,396.30+	148,000,000.00	128,000,000.00
06 Housing and Urban Development	500,000.00	2,276,125.00	32,000,000.00	32,000,000.00	29,723,875.00+	32,000,000.00	2,000,000.00
09 Environmental Improvement	500,000.00	320,025.00	50,000,000.00	30,000,000.00	29,679,975.00+	50,000,000.00	30,000,000.00
10 Water Resources and Rural Development		31,909,921.00	34,000,000.00	54,000,000.00	22,090,079.00+	33,000,000.00	33,000,000.00
11 Information Communication & Technology			13,586,384.00	13,586,384.00	13,586,384.00+	13,586,384.00	13,586,384.00
12 Growing the Private Sector		779,336.00	25,000,000.00	25,000,000.00	24,220,664.00+	20,000,000.00	
13 Reform of Government and Governance	26,046,827.75	27,685,354.61	169,500,000.00	169,500,000.00	141,814,645.39+	135,500,000.00	135,500,000.00
14 Power	19,593,008.92	128,174,866.90	146,200,000.00	146,200,000.00	18,025,133.10+	122,200,000.00	151,200,000.00
17 Road	44,254,000.00	86,908,903.25	174,300,000.00	174,300,000.00	87,391,096.75+	158,200,000.00	165,000,000.00
Total Capital Expenditure by Programme	104,250,996.67	340,073,252.46	862,786,384.00	862,786,384.00	522,713,131.54+	752,686,384.00	683,486,384.00
Total Expenditure (Budget Size)	2,578,101,932.34	3,226,651,695.54	3,926,689,583.00	3,926,689,583.00	700,037,887.46+	3,605,381,612.00	3,293,181,612.00
Budget Surplus/(Deficit)	1,758,278.39	236,828,645.78			236,828,645.78+	211,207,972.00	454,207,972.00
Financing of Deficit by Borrowing:							
Closing Balance	1,758,278.39	236,828,645.78			236,828,645.78+	211,207,972.00	454,207,972.00

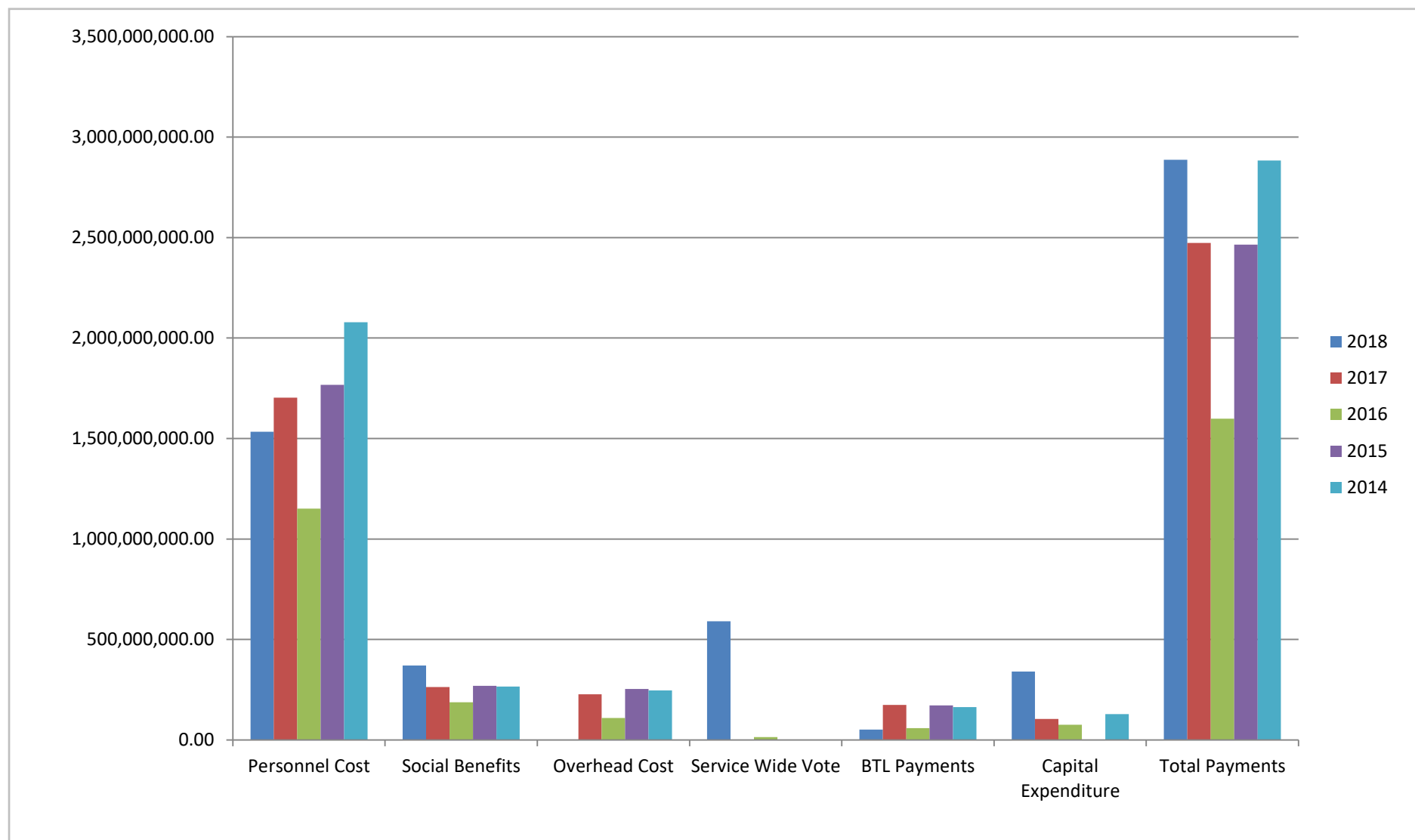
3.3 5 YEARS FINANCIAL SUMMARY

RECEIPTS:	2018	2017	2016	2015	2014
Statutory Allocation	3,069,304,669.97	2,291,371,574.08	1,546,773,330.56	2,274,687,110.73	2,689,330,799.38
Internally Generated Revenue (IGR)	52,344,140.50		2,307,980.00	17,776,215.00	29,490,245.10
BTL Receipts		174,500,914.91	59,173,839.74	171,944,509.29	163,991,824.34
Total Revenue	3,121,648,810.47	2,465,872,488.99	1,608,255,150.30	2,464,407,835.02	2,882,812,868.82
PAYMENTS:					
Employees Compensation	1,533,370,003.31	1,703,955,460.73	1,151,704,491.55	1,767,404,534.15	2,079,083,781.10
Overhead Cost		227,957,336.66	109,975,104.06	253,837,928.72	246,545,726.35
Social Benefits	70,004,063.37	263,186,226.70	187,986,685.31	269,301,444.04	265,301,603.06
Service Wide Vote	90,786,983.44		14,332,852.12	950,000.00	
Capital Expenditure	40,073,252.46	104,250,996.67	75,608,661.00	1,650,750.00	128,172,717.08
BTL Payments	52,344,140.50	174,500,914.91	59,173,839.74	171,944,509.29	163,991,824.34
Total Expenditure	2,886,578,443.08	2,473,850,935.67	1,598,781,633.78	2,465,089,166.20	2,883,095,651.93
CASH BALANCES					
Net Cash Surplus/(Deficit)	235,070,367.39	(7,978,446.68)	9,473,516.52	(681,331.18)	(282,783.11)
Opening Cash Balance	1,758,278.39	9,736,725.07	263,208.55	944,539.73	1,227,322.84
Closing Cash Balance	236,828,645.78	1,758,278.39	9,736,725.07	263,208.55	944,539.73

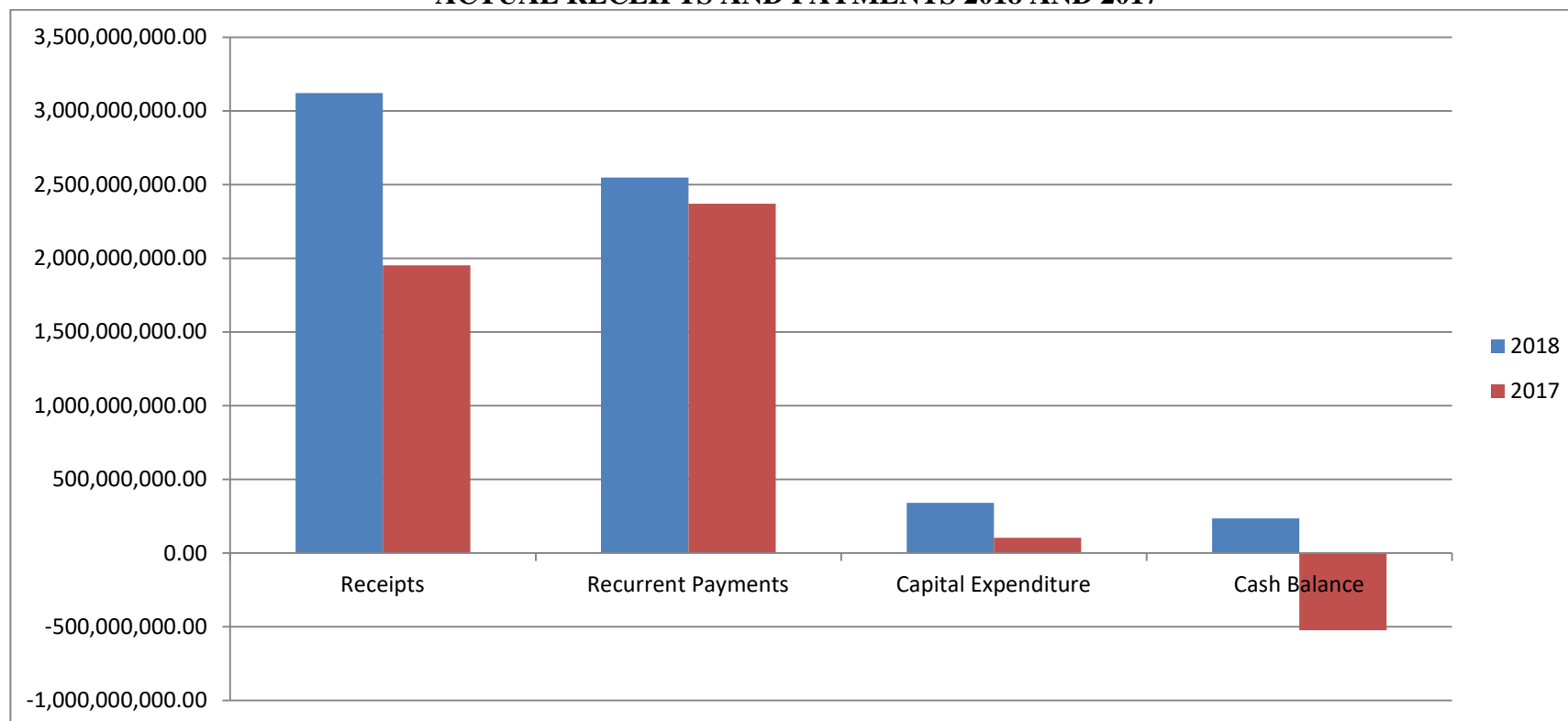
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2018 AND 2017



4.0 STATEMENT OF ACCOUNTING POLICIES

The accounting policies adopted in the preparation of the financial statements of Chikun 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

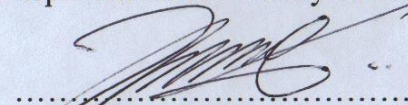
Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

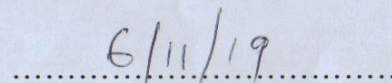
These Financial Statements have been prepared by the Treasurer of **Chikun Local Government** in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended and the Local Government Administration Law 2018 of Kaduna State. The financial statements comply with Generally 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.




ALH. BASHIR LAWAL
TREASURER

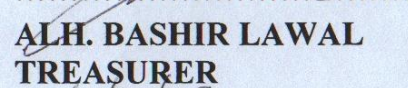


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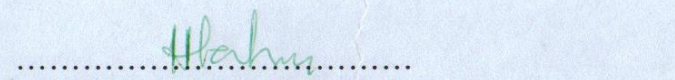
We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

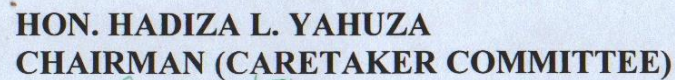
In our opinion, these financial statements fairly reflect the financial position of Chikun Local Government as at 31st December, 2018, and its operation for the year ended on that date.



ALH. BASHIR LAWAL
TREASURER


DATE



HON. HADIZA L. YAHUZA
CHAIRMAN (CARETAKER COMMITTEE)


DATE

AUDIT CERTIFICATE

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


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

BASIS OF OPINION

The financial statements were prepared in accordance with the international public sector accounting standards (IPSAS) cash basis while the financial statements were prepared in accordance with the international public sector accounting standards (IPSAS) cash basis. 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 Chikun 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 2018	Actual 2017
		₦	₦
Cash Flow from Operating Activities:			
Statutory Allocation	1	2,514,431,784.56	1,796,998,254.34
Share of Value Added Tax	2	554,872,885.41	494,373,319.74
Total Receipts		3,069,304,669.97	2,291,371,574.08
Recurrent Payments:			
Employees Compensation	4	1,533,370,003.31	1,703,955,460.73
Social Benefits	5	370,004,063.37	263,186,226.70
Overhead Cost	6	590,786,983.44	227,957,336.66
Total Payments		2,494,161,050.12	2,195,099,024.09
Net Cash Flow from Operating Activities		575,143,619.85	96,272,549.99
Cash Flow from Investing Activities:			
Improvement to Human Health	11	1,721,117.00	8,199,160.00
Enhancing Skills and Knowledge	12	60,297,603.70	5,158,000.00
Housing and Urban Development	13	2,276,125.00	500,000.00
Environmental Improvement	16	320,025.00	500,000.00
Water Resources and Rural Development	17	31,909,921.00	
Growing the Private Sector	19	779,336.00	
Reform of Government and Governance	20	27,685,354.61	26,046,827.75
Power	21	128,174,866.90	19,593,008.92
Road	24	86,908,903.25	44,254,000.00
Net Cash Flow from Investing Activities	29	340,073,252.46	104,250,996.67
Other Cash Movement:			
Below-The-Line Receipts	36	52,344,140.50	174,500,914.91
Below-The-Line Payments	37	52,344,140.50	174,500,914.91
Net Movement			
Net Surplus(Deficit) for the Year		235,070,367.39	(7,978,446.68)
Opening Balance		1,758,278.39	9,736,725.07
Closing Balance	38	236,828,645.78	1,758,278.39

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual	Actual
		2018	2017
		₦	₦
ASSETS:			
Liquid Assets:			
Treasuries and Banks	39	236,828,645.78	1,758,278.39
Sub Total		236,828,645.78	1,758,278.39
Investments and Other Assets:			
Investments	40	20,500,000.00	20,500,000.00
Sub Total		20,500,000.00	20,500,000.00
Total Assets		257,328,645.78	22,258,278.39
Public Funds:			
Consolidated Revenue Fund	42	236,828,645.78	1,758,278.39
Capital Development Fund	43		
Other Funds	44	20,500,000.00	20,500,000.00
Sub - Total: Public Funds		257,328,645.78	22,258,278.39
LIABILITIES:			
Public Funds + Liabilities		257,328,645.78	22,258,278.39

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
		N	N	N	N	N	N	N
Opening Balance		9,736,725.07	1,758,278.39			1,758,278.39+		
Add: Recurrent Receipts:								
Statutory Allocation		1,610,971,684.08	2,415,865,063.98	2,368,921,929.00	2,368,921,929.00	46,943,134.98+	2,368,921,929.00	2,368,921,929.00
Share of VAT		494,373,319.74	554,872,885.41	507,059,311.00	507,059,311.00	47,813,574.41+	507,059,311.00	507,059,311.00
Excess Crude		51,724,497.25	17,414,741.35			17,414,741.35		
Stabilization Fund		6,005,083.23						
10% IGR Contribution				20,784,452.00	20,784,452.00	20,784,452.00-	20,784,453.00	20,784,453.00
Exchange Rate Difference		126,572,746.96	26,219,051.21			26,219,051.21+		
Share of Excess PPT		1,724,242.82						
Share of Forest Equalization			54,932,928.02			54,932,928.02+		
Sub Total: Statutory Allocation		2,291,371,574.08	3,069,304,669.97	2,896,765,692.00	2,896,765,692.00	172,538,977.97+	2,896,765,693.00	2,896,765,693.00
Direct Taxes	49			69,637,507.00	69,637,507.00	69,637,507.00-	69,637,507.00	69,637,507.00
Licenses	50			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,000,000.00
Fees	52			77,500,000.00	77,500,000.00	77,500,000.00-	77,500,000.00	77,500,000.00
Earnings	55			18,000,000.00	18,000,000.00	18,000,000.00-	18,000,000.00	18,000,000.00
Total: Independent Revenue				167,137,507.00	167,137,507.00	167,137,507.00-	167,137,507.00	167,137,507.00
Total Recurrent Receipts		2,291,371,574.08	3,069,304,669.97	3,063,903,199.00	3,063,903,199.00	5,401,470.97+	3,063,903,200.00	3,063,903,200.00
Total Funds Available		2,301,108,299.15	3,071,062,948.36	3,063,903,199.00	3,063,903,199.00	7,159,749.36+	3,063,903,200.00	3,063,903,200.00
Less Recurrent Payments:								
Employees Compensation	63	1,703,955,460.73	1,533,370,003.31	1,598,275,344.00	1,598,275,344.00	64,905,340.69+	1,561,008,374.00	1,407,208,374.00
Social Benefits	64	263,186,226.70	370,004,063.37	141,695,048.00	141,695,048.00	228,309,015.37-	141,695,048.00	66,695,048.00
Overhead Cost	65	227,957,336.66	590,786,983.44	615,478,193.00	615,478,193.00	24,691,209.56+	551,637,192.00	606,637,192.00
CRFC - (Excluding Social Benefits and Public Debts)	66			42,000,000.00	42,000,000.00	42,000,000.00+	42,000,000.00	42,000,000.00
Total Recurrent Payments		2,195,099,024.09	2,494,161,050.12	2,397,448,585.00	2,397,448,585.00	96,712,465.12-	2,296,340,614.00	2,122,540,614.00
Other Cash Movement								
Below-The-Line Receipts	67	174,500,914.91	52,344,140.50			52,344,140.50+		
Below-The-Line Payments	68	174,500,914.91	52,344,140.50			52,344,140.50-		
Net Movement								
Net Recurrent Funds before Transfers		106,009,275.06	576,901,898.24	666,454,614.00	666,454,614.00	89,552,715.76-	767,562,586.00	941,362,586.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		104,250,996.67	340,073,252.46	666,454,614.00	666,454,614.00	326,381,361.54+	556,354,614.00	487,154,614.00
Total Appropriations/Transfers		104,250,996.67	340,073,252.46	666,454,614.00	666,454,614.00	326,381,361.54+	556,354,614.00	487,154,614.00
Closing Balance		1,758,278.39	236,828,645.78			236,828,645.78+	211,207,972.00	454,207,972.00

STATEMENT NO. 4
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				196,331,770.00	196,331,770.00	196,331,770.00-	196,331,770.00	196,331,770.00
Add: Capital Receipts								
Transfer from Consolidated Revenue		104,250,996.67	340,073,252.46	666,454,614.00	666,454,614.00	326,381,361.54-	556,354,614.00	487,154,614.00
Sub Total: Capital Receipts		104,250,996.67	340,073,252.46	666,454,614.00	666,454,614.00	326,381,361.54-	556,354,614.00	487,154,614.00
Total Capital Funds Available		104,250,996.67	340,073,252.46	862,786,384.00	862,786,384.00	522,713,131.54-	752,686,384.00	683,486,384.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	26,046,827.75	27,685,354.61	169,500,000.00	169,500,000.00	141,814,645.39+	135,500,000.00	135,500,000.00
Economic Affairs	74	63,847,008.92	215,863,106.15	368,286,384.00	368,286,384.00	152,423,277.85+	323,186,384.00	333,986,384.00
Environmental Protection	75	500,000.00	11,489,250.00	60,000,000.00	60,000,000.00	48,510,750.00+	59,000,000.00	39,000,000.00
Housing and Community Development	76	500,000.00	23,016,821.00	56,000,000.00	56,000,000.00	32,983,179.00+	56,000,000.00	26,000,000.00
Health	77	8,199,160.00	1,721,117.00	31,000,000.00	31,000,000.00	29,278,883.00+	31,000,000.00	21,000,000.00
Education	79	5,158,000.00	60,297,603.70	178,000,000.00	178,000,000.00	117,702,396.30+	148,000,000.00	128,000,000.00
Total Capital Expenditure		104,250,996.67	340,073,252.46	862,786,384.00	862,786,384.00	522,713,131.54+	752,686,384.00	683,486,384.00

NOTES TO CASH FLOW STATEMENT

	Note	Actual 2018 ₦	Actual 2017 ₦
Note 1 - Statutory Allocation			
20001001/11010001 Statutory Allocation		2,415,865,063.98	1,610,971,684.08
20001001/11010003 Excess Crude		17,414,741.35	51,724,497.25
20001001/11000008 Stabilization Fund			6,005,083.23
20001001/11010013 Exchange Rate Difference		26,219,051.21	126,572,746.96
20001001/11010017 Share of Excess PPT			1,724,242.82
20001001/11000019 Share of Forest Equalization		54,932,928.02	
Total		2,514,431,784.56	1,796,998,254.34
Note 2 - Share of Value Added Tax			
This represent Share of VAT from FAAC		554,872,885.41	494,373,319.74
Note 4 - Employees Compensation			
Contribution for Primary Teachers Salaries		1,070,543,245.58	969,941,567.60
Local Government Staff	3A	462,826,757.73	734,013,893.13
Total		1,533,370,003.31	1,703,955,460.73
Note 4A - Local Government Staff			
Chikun Local Govt		462,826,757.73	734,013,893.13
Total		462,826,757.73	734,013,893.13
Note 5 - Social Benefits			
Pension		370,004,063.37	261,686,226.70
Total		370,004,063.37	263,186,226.70
Note 6 - Overhead Costs			
Transport and Travelling		66,244,767.19	27,885,090.14
Utilities		2,528,706.04	7,808,089.61
Material and Supplies		42,098,625.00	32,182,987.00
Maintenance Services		65,462,608.61	7,213,599.00
Training		37,193,562.06	15,204,001.72
Other Services		132,509,858.00	42,010,645.01
Consulting & Professional Services		11,630,660.00	1,440,000.00
Fuel and Lubricants		2,608,200.00	
Financial Charges		21,939,070.42	2,839,000.00
Miscellaneous Expenses		208,570,926.12	90,423,924.18
Local Grants and Contributions			950,000.00
Total		590,786,983.44	227,957,336.66

NOTES TO CASH FLOW STATEMENT CONT'D

	Note	Actual 2018	Actual 2017
		₦	₦
Note 11 - Improvement to Human Health			
21001001/23030105/04000002 Rehabilitation/Repairs of Health Clinic Kadi - Nassarawa		1,721,117.00	
21001001/23020106/04000005 Construction of Clinic at Danbushiya			2,099,160.00
21001001/23030105/04000007 Rehabilitation/Repairs of Health Clinic across the LG			5,600,000.00
21001001/23050101/04000037 2017 - Shawn II Programme			500,000.00
Total		1,721,117.00	8,199,160.00
Note 12 - Enhancing Skills and Knowledge			
17001001/23010124/05000001 Purchase of Learning Aids Equipments to Distributed across LG		15,293,428.21	
17001001/23020107/05000002 Construction of Skill Acquisition Block @ the Local Govt.		5,555,000.00	2,000,000.00
17001001/23030106/05000009 Renovation of Primary School at Narayi Ward			1,158,000.00
17001001/23020107/05000026 Fencing of LEA Primary School Kudansa Rido Ward		15,324,470.07	
17001001/23020107/05000035 Conts./Fencing & Roofing of LEA Primary School Sarkin Dami			2,000,000.00
17001001/23030106/05000044 Renovation/Repairs of Public Schools across the 12 wards		24,124,705.42	
Total		60,297,603.70	5,158,000.00
Note 13 - Housing and Urban Development			
34001001/23020124/06000001 Fencing of Trailer Park and Drainages at M/Rido			500,000.00
34001001/23020126/06000012 Fencing /Repairs of Cementry @ Narayi - Narayi Ward		2,276,125.00	
Total		2,276,125.00	500,000.00
Note 16 - Environmental Improvement		320,025.00	500,000.00
34001001/23020118/09000002 Construction of Drainages across the LG 1No from each ward		320,025.00	
34001001/23020116/09000021 Construction of Culverts (3Nos) at Sabon Gari Yamma By Zaria			500,000.00
Total		320,025.00	500,000.00
Note 17 - Water Resources and Rural Development		31,909,921.00	
34001001/23020105/10000001 Construction of Borehole at Kankomi		11,169,225.00	
34001001/23020105/10000019 Construction of Boreholes across the LG 2Nos per Ward		20,740,696.00	
Total		31,909,921.00	
Note 19 - Growing the Private Sector			
34001001/23030124/12000005 Rehabilitation/Repairs of Sabon Tasha Motor Park - S/Tasha		779,336.00	
Total		779,336.00	
Note - 20 Reform of Government and Governance			
25001001/23010105/13000004 Renovation of Offices at L.G. Secretariate at Kujama			6,203,000.00

NOTES TO CASH FLOW STATEMENT CONT'D

	Note	Actual 2018	Actual 2017
		₦	₦
25001001/23010105/13000005 Purchase of Project Monitory Vehicle (Hilux)		4,900,000.00	
34001001/23010112/13000001 Purchase/Provision of Office Furniture to DDAGSs's Office			9,500,000.00
34001001/23010112/13000002 Purchase/Provision of Office Furniture to Director Admin.		858,600.00	9,046,496.19
34001001/23020101/13000011 Construction of Budget Department Offices @ Local Govt. Secr		9,850,000.00	
34001001/23020101/13000013 Construction of ESD Department Offices @ Local Govt. Secreta		5,126,435.10	
34001001/23020101/13000019 Construction of Revenue Offices @ Udawa Market (Kunai Ward)		475,925.22	
34001001/23030121/13000021 Rehabilitation /Repairs of Finance Department Block @ the LG		6,474,394.29	
38001001/23010113/13000006 Purchase of 10Nos. of Computers			1,297,331.56
Total		27,685,354.61	26,046,827.75
Note 21 - Power			
34001001/23020103/14000001 Purchase & Installation of Transformer @ Bagado - Rido Ward		8,900,000.00	1,298,000.00
34001001/23020103/14000002 Purchase & Installation of Transformer @ Kuriga -Kuriga Ward		11,000,000.00	
34001001/23020103/14000004 Purchase & Installation of Transformer @ Ung. Laka - Kakau		7,925,222.10	
34001001/23020103/14000005 Purchase & Installation of Transformer @ Ung. Madami - Rido		9,139,054.20	
34001001/23020103/14000007 Extension of Electricity from Karji to Ung. Waziri Rido Ward		7,747,863.68	6,441,467.50
34001001/23030102/14000015 Rehabilitation/Repairs of Electricity @ Ung. Garma Maraban		31,777,996.48	
34001001/23030102/14000016 Rehabilitation/ Repairs of Electricity @ Ung. Mission Kujama		12,363,000.00	
34001001/23030102/14000017 Rehabilitation/Repairs of Electricity @ Kujama General Hos		5,000,000.00	
34001001/23020103/14000030 Purchase & Installation of 2Nos of 300Kva Transformers			4,000,000.00
34001001/23020103/14000038 Provision and Replacement of Electrical Materials /Equipment		34,321,730.44	
34001001/23020103/14000039 Rehabilitation of Vandalized Buruku and Kasaya Electricity			7,853,541.42
Total		128,174,866.90	19,593,008.92
Note 24 - Road			
34001001/23020114/17000001 Construction of Babban Saura Road (Kaduna Millenium City)		9,252,902.80	
34001001/23020114/17000002 Construction of Bashishi Road (Bashishi junction to Bashish		12,420,225.00	
34001001/23020114/17000003 Construction of Kadi Road (Nariya to Kadi) - Nassarawa Ward		11,730,400.15	
34001001/23020114/17000005 Construction of Kugo Road (Gwagwada to Kugo) - Gwagwada Ward		2,841,048.00	
34001001/23020114/17000006 Construction of Kujama Road (Kujama Junction to Kujama town		5,200,000.00	
34001001/23020118/17000010 Construction of Zankoro Road (Zankoro Junction to Zankoro		12,695,708.00	
34001001/23020118/17000011 Grading of some Roads @ Yelwa and Romi - Ung. Yelwa Ward		9,893,877.80	
34001001/23020114/17000012 Construction of 24Nos Culverts across the 12 Wards of the LG		11,259,868.50	
34001001/23020114/17000019 Construction/Provision of Bridges @ Chikun - Chikun Ward		11,614,873.00	
34001001/23020114/17000031 Construction of Road at Bugai Kujama Ward			9,754,000.00
34001001/23020114/17000033 Grading & Dranages For Bashishi Village Via Gwazunu			11,550,000.00
34001001/23020114/17000038 Grading & Surface Dressing of Road from Kudandan to Goriko			4,000,000.00
34001001/23020114/17000043 Grading & Surface Dressing of Road from Rail to Ung/Bulus			18,950,000.00
Total		86,908,903.25	44,254,000.00

NOTES TO CASH FLOW STATEMENT CONT'D

	Note	Actual 2018	Actual 2017
		₦	₦
Note 29 - Net Cash Flow from Investing Activities			
Capital Expenditure by Administrative Sector		4,900,000.00	7,500,331.56
Capital Expenditure by Economic Sector		273,154,531.76	83,393,505.11
Capital Expenditure by Social Sector		62,018,720.70	13,357,160.00
Total	29	340,073,252.46	104,250,996.67
Note 29A - Net Cash Flow From Investment Activities:			
Purchase of Fixed Assets General		21,052,028.21	19,843,827.75
Construction and Provision of Fixed Assets General		236,780,675.06	70,946,168.92
Rehabilitation and Repairs of Fixed Assets General		82,240,549.19	12,961,000.00
Acquisition of Non Tangible Assets			500,000.00
Total - 29A	29	340,073,252.46	104,250,996.67
Note 29B - Net Cash From Investing Activities by Location			
Tabanni Ward		82,142,287.23	9,036,799.06
Randagi/Kungi Ward		120,057,350.76	22,802,160.00
M/Gari I Ward		2,276,125.00	6,758,000.00
M/Gari II Ward		25,224,066.42	4,000,000.00
Magajin III Ward		30,175,742.15	14,050,000.00
Kazage Ward		12,695,708.00	2,000,000.00
Kakangi Ward		7,925,222.10	18,950,000.00
Gayam Ward		11,000,000.00	7,853,541.42
Kuyello Ward		9,893,877.80	
Dogon Dawa Ward		23,421,600.00	9,046,496.19
Total - 29B		324,811,979.46	94,496,996.67
Note 36 - BTL Receipts			
20001001/12150001 With holding Taxes due to FIRS		6,392,917.59	
20001001/12150002 VAT due to FIRS		11,762,410.75	
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue		9,002,843.83	36,791,818.66
20001001/12150004 Union Deductions			4,150,059.76
20001001/12150005 Deposits			100,000.00
20001001/12150007 Monthly Net Total Salary Control Accounts		100,000.00	
20001001/12150009 SIGM Pension Deduction		50,000.00	
20001001/12150012 NULGE Local Government Deduction		2,104,015.47	10,823,019.35
20001001/12150013 MHWU Deduction		185,924.12	26,128,761.46
20001001/12150014 NANM Deduction			336,730.63
20001001/12150015 Party Deduction			236,021.98
20001001/12150017 Tax Audit Liabilities		12,895,279.29	
20001001/12150020 Sharp - Sharp Loans			28,808,374.72

20001001/12150032 NUT Remittance		2,670,749.45	9,244,253.18
20001001/12150033 NUT Endwell		7,054,000.00	12,534,000.00

NOTES TO CASH FLOW STATEMENT CONT'D

	Note	Actual 2018 ₦	Actual 2017 ₦
20001001/12150034 ENDWELL Remittance			20,598,000.00
20001001/12150035 Credit Direct			10,537,134.56
20001001/12150036 National Housing Fund			4,090,510.31
20001001/12150037 Personal Emoluments (PAY AS YOU GO)			9,617,230.30
20001001/12150039 AOPSHON		126,000.00	505,000.00
Total		52,344,140.50	174,500,914.91
Note 37 - Below the Line Payments			
20001001/22080001 WHT		6,392,917.59	
20001001/22080002 Vat due to FIRS		11,762,410.75	
20001001/2080003 PAYE Deductions Remittances to BIR		9,002,843.83	36,791,818.66
20001001/22080004 Union Deductions			4,150,059.76
20001001/22080005 Deposits			100,000.00
20001001/22080007 Monthly Net Total Salary Control Accounts		100,000.00	
20001001/22080009 SIGMA Pension Deduction		50,000.00	
20001001/22080012 NULGE Deduction		2,104,015.47	10,823,019.35
20001001/22080013 MHWU Remittances		185,924.12	26,128,761.46
20001001/22080014 NANM Deduction			336,730.63
20001001/22080015 Party Deduction			236,021.98
20001001/22080017 Tax Audit Liabilities		12,895,279.29	
20001001/22080020 Sharp - Sharp Loans			28,808,374.72
20001001/22080032 NUT Deduction		2,670,749.45	9,244,253.18
20001001/22080033 NUT ENDWELL		7,054,000.00	12,534,000.00
20001001/22080034 ENDWELL Deduction			20,598,000.00
20001001/22080035 Credit Direct			10,537,134.56
20001001/22080036 National Housing Fund			4,090,510.31
20001001/22080000 Personal Emoluments (PAY AS YOU GO)			9,617,230.30
20001001/22080039 AOPSHON		126,000.00	505,000.00
Total		52,344,140.50	174,500,914.91
Note 38 - Closing Balance			
20001001/31010114 UBA Main Account		236,828,645.78	1,758,278.39
Sub Total: Cash and Bank		236,828,645.78	1,758,278.39
Total Consolidated Cash & Bank Balances		236,828,645.78	1,758,278.39

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2018	2017
Note 39 - Treasuries and Banks	₦	₦
UBA Main Account	236,828,645.78	1,758,278.39
Total	236,828,645.78	1,758,278.39
Note 40 - Investments		
NUB (First Inland Bank) Plc	6,500,000.00	6,500,000.00
Abuja Urban Development Bank	500,000.00	500,000.00
Intercity Bank Plc (Unity Bank Plc)	9,000,000.00	9,000,000.00
Industrial Development Bank	3,000,000.00	3,000,000.00
Kada Pay Less	1,000,000.00	1,000,000.00
Global Bank Plc	500,000.00	500,000.00
Total	20,500,000.00	20,500,000.00
Note 42 - Consolidated Revenue Fund		
Opening Balance	1,758,278.39	9,736,725.07
Add/(Less) Net Recurrent Surplus/(Deficit)	235,070,367.39	7,978,446.68
Closing Balance	236,828,645.78	1,758,278.39
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Recurrent Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Radio/Television Station License			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,000.00
Boats & Canoe License			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,000.00
Total			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,000,000.00
Note 51 - Rates							
Tenement Rate			68,137,507.00	68,137,507.00	68,137,507.00-	68,137,507.00	68,137,507.00
Total			68,137,507.00	68,137,507.00	68,137,507.00-	68,137,507.00	68,137,507.00
Note 52 - Fees							
Naming of Street Registration Fees			1,500,000.00	1,500,000.00	1,500,000.00-	1,500,000.00	1,500,000.00
Night Soil Disposal/Deport Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,000.00
Approval of Building Fees			10,000,000.00	10,000,000.00	10,000,000.00-	10,000,000.00	10,000,000.00
Customary Right of Occupancy Fees			15,000,000.00	15,000,000.00	15,000,000.00-	15,000,000.00	15,000,000.00
Birth/Death Registration Fees			5,000,000.00	5,000,000.00	5,000,000.00-	5,000,000.00	5,000,000.00
Business Trade Operating Fees			7,000,000.00	7,000,000.00	7,000,000.00-	7,000,000.00	7,000,000.00
On and Off Liquor Fees			36,000,000.00	36,000,000.00	36,000,000.00-	36,000,000.00	36,000,000.00
Domestic Animal Fee			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,000.00
Slaughter Slab Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,000.00
Total			77,500,000.00	77,500,000.00	77,500,000.00-	77,500,000.00	77,500,000.00
Note 55 - Earnings							
Earning from Market			5,000,000.00	5,000,000.00	5,000,000.00-	5,000,000.00	5,000,000.00
Earning from Motor Park			4,000,000.00	4,000,000.00	4,000,000.00-	4,000,000.00	4,000,000.00
Shops & Shopping Centers			9,000,000.00	9,000,000.00	9,000,000.00-	9,000,000.00	9,000,000.00
Total			18,000,000.00	18,000,000.00	18,000,000.00-	18,000,000.00	18,000,000.00
Note 63 - Employee Compensation							
Personnel Management	524,110,966.18	217,304,827.45	221,642,461.00	221,642,461.00	4,337,633.55+	221,642,461.00	221,642,461.00
Department of Health	209,902,926.95	245,521,930.28	274,071,762.00	274,071,762.00	28,549,831.72+	236,804,792.00	236,804,792.00
Contribution to Primary Education	969,941,567.60	1,070,543,245.58	1,102,561,121.00	1,102,561,121.00	32,017,875.42+	1,102,561,121.00	948,761,121.00
Total	1,703,955,460.73	1,533,370,003.31	1,598,275,344.00	1,598,275,344.00	64,905,340.69+	1,561,008,374.00	1,407,208,374.00
Note 64 - Social Benefits							
Pension	261,686,226.70	370,004,063.37	141,695,048.00	141,695,048.00	228,309,015.37-	141,695,048.00	66,695,048.00
Total	263,186,226.70	370,004,063.37	141,695,048.00	141,695,048.00	228,309,015.37-	141,695,048.00	66,695,048.00
Note 65 - Overhead Cost							
Office of the Chairman	63,732,666.71						
Department of Admin & Finance	52,504,774.72	355,756,105.12	367,983,893.00	367,983,893.00	12,227,787.88+	308,142,892.00	313,142,892.00
Department of Agriculture & Forestry	1,327,600.40	16,980,125.00	18,552,500.00	18,552,500.00	1,572,375.00+	18,552,500.00	18,552,500.00
Department of Finance	8,859,256.61						

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D.

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Revised 2018 ₦	Variance 2018 ₦	Proposed Budget 2019 ₦	Proposed Budget 2020 ₦
Department of Works and Infrastructure	14,245,819.00	69,898,314.65	76,000,000.00	76,000,000.00	6,101,685.35+	72,000,000.00	72,000,000.00
Department of Planning Research & Statistics	17,255,039.56						
Department of Education	39,741,500.00	88,735,115.83	90,933,000.00	90,933,000.00	2,197,884.17+	90,933,000.00	140,933,000.00
Department of Health	22,824,936.00	59,417,322.84	62,008,800.00	62,008,800.00	2,591,477.16+	62,008,800.00	62,008,800.00
Traditional Office	7,465,743.66						
Total	227,957,336.66	590,786,983.44	615,478,193.00	615,478,193.00	24,691,209.56+	551,637,192.00	606,637,192.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liabilities			42,000,000.00	42,000,000.00	42,000,000.00+	42,000,000.00	42,000,000.00
Total			42,000,000.00	42,000,000.00	42,000,000.00+	42,000,000.00	42,000,000.00
Note 67 - BTL Receipts							
With holding Taxes due to FIRS		6,392,917.59			6,392,917.59+		
VAT due to FIRS		11,762,410.75			11,762,410.75+		
PAYE Taxes due to State Board of Internal Revenue	36,791,818.66	9,002,843.83			9,002,843.83+		
Union Deductions	4,150,059.76						
Deposits	100,000.00						
Monthly Net Total Salary Control Accounts		100,000.00			100,000.00+		
SIGM Pension Deduction		50,000.00			50,000.00+		
NULGE Local Government Deduction	10,823,019.35	2,104,015.47			2,104,015.47+		
MHWU Deduction	26,128,761.46	185,924.12			185,924.12+		
NANM Deduction	336,730.63						
Party Deduction	236,021.98						
Tax Audit Liabilities		12,895,279.29			12,895,279.29+		
Sharp - Sharp Loans	28,808,374.72						
NUT Remittance	9,244,253.18	2,670,749.45			2,670,749.45+		
NUT Endwell	12,534,000.00	7,054,000.00			7,054,000.00+		
ENDWELL Remittance	20,598,000.00						
Credit Direct	10,537,134.56						
National Housing Fund	4,090,510.31						
Personal Emoluments (PAY AS YOU GO)	9,617,230.30						
AOPSHON	505,000.00	126,000.00			126,000.00+		
Total	174,500,914.91	52,344,140.50			52,344,140.50+		
Note 68 - Below the Line Payments							
WHT		6,392,917.59			6,392,917.59-		
Vat due to FIRS		11,762,410.75			11,762,410.75-		
PAYE Deductions Remittances to BIR	36,791,818.66	9,002,843.83			9,002,843.83-		
Union Deductions	4,150,059.76						
Deposits	100,000.00						
Monthly Net Total Salary Control Accounts		100,000.00			100,000.00-		
SIGMA Pension Deduction		50,000.00			50,000.00-		

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – CONT'D.

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
NULGE Deduction	10,823,019.35	2,104,015.47			2,104,015.47-		
MHWU Remittances	26,128,761.46	185,924.12			185,924.12-		
NANM Deduction	336,730.63						
Party Deduction	236,021.98						
Tax Audit Liabilities		12,895,279.29			12,895,279.29-		
Sharp - Sharp Loans	28,808,374.72						
NUT Deduction	9,244,253.18	2,670,749.45			2,670,749.45-		
NUT ENDWELL	12,534,000.00	7,054,000.00			7,054,000.00-		
ENDWELL Deduction	20,598,000.00						
Credit Direct	10,537,134.56						
National Housing Fund	4,090,510.31						
Personal Emoluments (PAY AS YOU GO)	9,617,230.30						
AOPSHON	505,000.00	126,000.00			126,000.00-		
Total	174,500,914.91	52,344,140.50			52,344,140.50-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 71 - General Public Services							
25001001/23010105/13000001 Purchase of Official Vehicle to Deputy Director Finance			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
25001001/23010105/13000002 Purchase of Official Vehicle to Director Admin. & General			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
25001001/23010105/13000004 Renovation of Offices at L.G. Secretariat at Kujama	6,203,000.00						
25001001/23010105/13000005 Purchase of Project Monitory Vehicle (Hilux)		4,900,000.00	10,000,000.00	10,000,000.00	5,100,000.00+	10,000,000.00	10,000,000.00
25001001/23050101/13000008 Settlement of Capital Liability			55,000,000.00	55,000,000.00	55,000,000.00+	55,000,000.00	55,000,000.00
34001001/23010112/13000001 Purchase/Provision of Office Fumiture to DDAGS's Office	9,500,000.00		2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000002 Purchase/Provision of Office Fumiture to Director Admin.	9,046,496.19	858,600.00	2,500,000.00	2,500,000.00	1,641,400.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000003 Purchase/Provision of Office Fumiture to Director Agric.			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000004 Purchase/Provision of Office Fumiture to Director Budget			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000005 Purchase/Provision of Office Fumiture to Director Educatn			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000006 Purchase/Provision of Office Fumiture to Director Finance			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000007 Purchase/Provision of Office Fumiture to Director Health			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000008 Purchase/Provision of Office Fumiture to Director Works			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000009 Purchase/Provision of Office Fumiture to Planning/Budge			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23020118/13000010 Completion of Computer Centre Block @ the Local Govt. Secret			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020101/13000011 Construction of Budget Department Offices @ Local Govt. Secr		9,850,000.00	10,000,000.00	10,000,000.00	150,000.00+		
34001001/23020118/13000012 Construction of Disable Centre Block @ the Local Govt. Secre			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020101/13000013 Construction of ESD Department Offices @ Local Govt. Secreta		5,126,435.10	18,000,000.00	18,000,000.00	12,873,564.90+	18,000,000.00	18,000,000.00
34001001/23020101/13000014 Construction of Revenue Offices @ Buruku Market (Kunai Ward)			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020101/13000015 Construction of Revenue Offices @ Gwagwada Market (Gwagwada			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020101/13000016 Construction of Revenue Offices @ Kujama Market (Kujama Ward			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020101/13000017 Construction of Revenue Offices @ Maraban Rido Market (Rido			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020101/13000018 Construction of Revenue Offices @ Sabon Gayyan market (Kakau			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020101/13000019 Construction of Revenue Offices @ Udawa Market (Kunai Ward)		475,925.22	3,000,000.00	3,000,000.00	2,524,074.78+		
34001001/23030121/13000020 Rehabilitation/Repairs of Agric. Department Block @ the LG			16,000,000.00	16,000,000.00	16,000,000.00+	10,000,000.00	10,000,000.00
34001001/23030121/13000021 Rehabilitation/Repairs of Finance Department Block @ the LG		6,474,394.29	10,000,000.00	10,000,000.00	3,525,605.71+	10,000,000.00	10,000,000.00
38001001/23010113/13000006 Purchase of 10Nos. of Computers	1,297,331.56						
Total	26,046,827.75	27,685,354.61	169,500,000.00	169,500,000.00	141,814,645.39+	135,500,000.00	135,500,000.00
Note 74 - Economic Affairs							
25001001/23010113/11000001 Provision/Purchase of ICT Equipments for New ICT Unit @ LG			8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	8,000,000.00
15001001/23030112/01000004 Rehabilitation/Repairs of Slaughter Slab @ Gwagwada Ward			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000008 Rehabilitation/Repairs of Slaughter Slab @ Buruku - Kunai			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000020 Rehabilitation/Repairs of Slaughter Slab @ Nassarawa Ward			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000021 Rehabilitation/Repairs of Slaughter Slab @ Kujama Ward			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000022 Rehabilitation/Repairs of Slaughter Slab @ Kuriga Ward			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000023 Rehabilitation/Repairs of Slaughter Slab @ Maraban Rido			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000024 Rehabilitation/Repairs of Slaughter Slab @ Narayi Ward			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000025 Rehabilitation/Repairs of Slaughter Slab @ Sabon Gayyan			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000026 Rehabilitation/Repairs of Slaughter Slab @ Sabon Tasha Ward			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000027 Rehabilitation/Repairs of Slaughter Slab @ Udawa - Kunai			500,000.00	500,000.00	500,000.00+	500,000.00	
34001001/23030127/11000001 Rehabilitation/Repairs fo ICT Office (Budget Division)			5,586,384.00	5,586,384.00	5,586,384.00+	5,586,384.00	5,586,384.00

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND...CONT'D

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23030124/12000005 Rehabilitation/Repairs of Sabon Tasha Motor Park - S/Tasha		779,336.00	25,000,000.00	25,000,000.00	24,220,664.00+	20,000,000.00	
34001001/23020103/14000001 Purchase & Installation of Transformer @ Bagado - Rido Ward	1,298,000.00	8,900,000.00	10,000,000.00	10,000,000.00	1,100,000.00+	16,000,000.00	16,000,000.00
34001001/23020103/14000002 Purchase & Installation of Transformer @ Kuriga - Kuriga Ward		11,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00-	10,000,000.00	17,000,000.00
34001001/23020103/14000003 Purchase & Installation of Transformer @ Narayi Bayan Dutse			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	18,000,000.00
34001001/23020103/14000004 Purchase & Installation of Transformer @ Ung. Laka - Kakau		7,925,222.10	10,000,000.00	10,000,000.00	2,074,777.90+	10,000,000.00	32,000,000.00
34001001/23020103/14000005 Purchase & Installation of Transformer @ Ung. Madami - Rido		9,139,054.20	10,000,000.00	10,000,000.00	860,945.80+	15,000,000.00	15,000,000.00
34001001/23020103/14000007 Extension of Electricity from Kajji to Ung. Waziri Rido Ward	6,441,467.50	7,747,863.68	8,000,000.00	8,000,000.00	252,136.32+	8,000,000.00	
34001001/23030102/14000015 Rehabilitation/Repairs of Electricity @ Ung. Gama Maraban		31,777,996.48	33,000,000.00	33,000,000.00	1,222,003.52+	33,000,000.00	33,000,000.00
34001001/23030102/14000016 Rehabilitation/Repairs of Electricity @ Ung. Mission Kujama		12,363,000.00	13,200,000.00	13,200,000.00	837,000.00+	13,200,000.00	13,200,000.00
34001001/23030102/14000017 Rehabilitation/Repairs of Electricity @ Kujama General Hos		5,000,000.00	7,000,000.00	7,000,000.00	2,000,000.00+	7,000,000.00	7,000,000.00
34001001/23020103/14000030 Purchase & Installation of 2Nos of 300Kva Transformers	4,000,000.00						
34001001/23020103/14000038 Provision and Replacement of Electrical Materials/Equipment		34,321,730.44	35,000,000.00	35,000,000.00	678,269.56+		
34001001/23020103/14000039 Rehabilitation of Vandalized Buruku and Kasaya Electricity	7,853,541.42						
34001001/23020114/17000001 Construction of Babban Saura Road (Kaduna Millenium City)		9,252,902.80	13,000,000.00	13,000,000.00	3,747,097.20+	13,000,000.00	13,000,000.00
34001001/23020114/17000002 Construction of Bashishi Road (Bashishi junction to Bashish		12,420,225.00	13,000,000.00	13,000,000.00	579,775.00+	13,000,000.00	13,000,000.00
34001001/23020114/17000003 Construction of Kadi Road (Nariya to Kadi) - Nassarawa Ward		11,730,400.15	13,000,000.00	13,000,000.00	1,269,599.85+	13,000,000.00	
34001001/23020114/17000004 Construction of Kankomi Road (Kakau Daji to Kankomi			13,000,000.00	13,000,000.00	13,000,000.00+	13,000,000.00	17,000,000.00
34001001/23020114/17000005 Construction of Kugo Road (Gwagwada to Kugo) - Gwagwada Ward		2,841,048.00	13,000,000.00	13,000,000.00	10,158,952.00+	13,000,000.00	17,000,000.00
34001001/23020114/17000006 Construction of Kujama Road (Kujama Junction to Kujama town		5,200,000.00	13,000,000.00	13,000,000.00	7,800,000.00+	13,000,000.00	40,000,000.00
34001001/23020114/17000007 Construction of Road & Culvert in Nassarawa - Nassarawa Ward			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	
34001001/23020114/17000008 Construction of Road from Labour House through Trikania Rail			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	
34001001/23020114/17000009 Construction of Ung. Boro Road (Yakowa Road to Ung. Boro)			13,000,000.00	13,000,000.00	13,000,000.00+	13,000,000.00	20,000,000.00
34001001/23020118/17000010 Construction of Zankoro Road (Zankoro Junction to Zankoro		12,695,708.00	13,000,000.00	13,000,000.00	304,292.00+	13,000,000.00	17,000,000.00
34001001/23020118/17000011 Grading of some Roads @ Yelwa and Romi - Ung. Yelwa Ward		9,893,877.80	15,000,000.00	15,000,000.00	5,106,122.20+	10,000,000.00	14,000,000.00
34001001/23020114/17000012 Construction of 24Nos Culverts across the 12 Wards of the LG		11,259,868.50	14,000,000.00	14,000,000.00	2,740,131.50+	14,000,000.00	14,000,000.00
34001001/23020114/17000019 Construction/Provision of Bridges @ Chikun - Chikun Ward		11,614,873.00	16,300,000.00	16,300,000.00	4,685,127.00+	10,200,000.00	
34001001/23020114/17000031 Construction of Road at Bugai Kujama Ward	9,754,000.00						
34001001/23020114/17000033 Grading & Dranages For Bashishi Village Via Gwazunu	11,550,000.00						
34001001/23020114/17000038 Grading & Surface Dressing of Road from Kudandan to Goriko	4,000,000.00						
34001001/23020114/17000043 Grading & Surface Dressing of Road from Rail to Ung/Bulus	18,950,000.00						
17001001/23050101/04000001 SHAWN II Programme			4,200,000.00	4,200,000.00	4,200,000.00+	4,200,000.00	4,200,000.00
Total	63,847,008.92	215,863,106.15	368,286,384.00	368,286,384.00	152,423,277.85+	323,186,384.00	333,986,384.00
Note 75 - Environmental Protection							
34001001/23020118/09000002 Construction of Drainages across the LG 1No from each ward		320,025.00	50,000,000.00	50,000,000.00	49,679,975.00+	50,000,000.00	30,000,000.00
34001001/23020116/09000021 Construction of Culverts (3Nos) at Sabon Gari Yamma By Zaria	500,000.00						
34001001/23020105/10000001 Construction of Borehole at Kankomi		11,169,225.00			11,169,225.00-		
34001001/23020105/10000037 Construction of Solar Borehole @ the LG Secretariat			10,000,000.00	10,000,000.00	10,000,000.00+	9,000,000.00	9,000,000.00
Total	500,000.00	11,489,250.00	60,000,000.00	60,000,000.00	48,510,750.00+	59,000,000.00	39,000,000.00

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND...CONT'D

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 76 - Housing and Community Development							
34001001/23020124/06000001 Fencing of Trailer Park and Drainages at M/Rido	500,000.00						
34001001/23020126/06000012 Fencing /Repairs of Cementry @ Narayi - Narayi Ward		2,276,125.00	10,000,000.00	10,000,000.00	7,723,875.00+	10,000,000.00	
34001001/23030126/06000014 Fencing /Repairs of Cementry @ Romi - Ung. Yelwa Ward			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	
34001001/23030126/06000015 Fencing /Repairs of Cementry @ Sabon Tasha Ward			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	
34001001/23010101/06000016 Acquisition of Land			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020105/10000019 Construction of Boreholes across the LG 2Nos per Ward		20,740,696.00	24,000,000.00	24,000,000.00	3,259,304.00+	24,000,000.00	24,000,000.00
Total	500,000.00	23,016,821.00	56,000,000.00	56,000,000.00	32,983,179.00+	56,000,000.00	26,000,000.00
Note 77 - Health							
21001001/23030105/04000002 Rehabilitation/Repairs of Health Clinic Kadi - Nassarawa		1,721,117.00	6,000,000.00	6,000,000.00	4,278,883.00+	6,000,000.00	6,000,000.00
21001001/23020106/04000005 Construction of Clinic at Danbushiya	2,099,160.00						
21001001/23030105/04000007 Rehabilitation/Repairs of Health Clinic across the LG	5,600,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
21001001/23020106/04000025 Contribution to Primary Health Care Services			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	
21001001/23010122/04000035 Purchase of Medical/Clinical Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23050101/04000037 2017 - Shawn II Programme	500,000.00						
Total	8,199,160.00	1,721,117.00	31,000,000.00	31,000,000.00	29,278,883.00+	31,000,000.00	21,000,000.00
Note 79 - Education							
17001001/23010124/05000001 Purchase of Learning Aids Equipments to Distributed across LG		15,293,428.21	20,000,000.00	20,000,000.00	4,706,571.79+	20,000,000.00	20,000,000.00
17001001/23020107/05000002 Construction of Skill Acquisition Block @ the Local Govt.	2,000,000.00	5,555,000.00	13,000,000.00	13,000,000.00	7,445,000.00+	13,000,000.00	13,000,000.00
17001001/23010124/05000003 Provision/Purchase of Community Development Materials			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
17001001/23020118/05000004 Construction of Qur'anic Recitation Centre @ Gwarso Buruku			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,000,000.00
17001001/23030106/05000009 Renovation of Primary School at Narayi Ward	1,158,000.00						
17001001/23020107/05000019 Construction of BATC School @ Gwagwada - Gwagwada Ward (On-go			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,000,000.00
17001001/23020107/05000023 Construction of 2Nos. Block of 2 - Classroom @ Kuriga Ward			13,000,000.00	13,000,000.00	13,000,000.00+	13,000,000.00	13,000,000.00
17001001/23020107/05000026 Fencing of LEA Primary School Kudansa Rido Ward		15,324,470.07	20,000,000.00	20,000,000.00	4,675,529.93+	10,000,000.00	
17001001/23020107/05000027 Fencing of LEA Primary School Sabon Gari Thikania - S/Gari			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	
17001001/23020107/05000035 Conts/Fencing & Roofing of LEA Primary School Sarkin Dami	2,000,000.00						
17001001/23030106/05000044 Renovation/Repairs of Public Schools across the 12 wards		24,124,705.42	60,000,000.00	60,000,000.00	35,875,294.58+	60,000,000.00	60,000,000.00
Total	5,158,000.00	60,297,603.70	178,000,000.00	178,000,000.00	117,702,396.30+	148,000,000.00	128,000,000.00

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
20001001 - Department of Finance							
20001001/11010001 Statutory Allocation	1,610,971,684.08	2,415,865,063.98	2,368,921,929.00	2,368,921,929.00	46,943,134.98+	2,368,921,929.00	2,368,921,929.00
20001001/11010002 Share of VAT	494,373,319.74	554,872,885.41	507,059,311.00	507,059,311.00	47,813,574.41+	507,059,311.00	507,059,311.00
20001001/11010003 Excess Crude	51,724,497.25	17,414,741.35			17,414,741.35+		
20001001/11000008 Stabilization Fund	6,005,083.23						
20001001/11010011 10% IGR Contribution			20,784,452.00	20,784,452.00	20,784,452.00-	20,784,453.00	20,784,453.00
20001001/11010013 Exchange Rate Difference	126,572,746.96	26,219,051.21			26,219,051.21+		
20001001/11010017 Share of Excess PPT	1,724,242.82						
20001001/11000019 Share of Forest Equalization		54,932,928.02			54,932,928.02+		
Total	2,291,371,574.08	3,069,304,669.97	2,896,765,692.00	2,896,765,692.00	172,538,977.97+	2,896,765,693.00	2,896,765,693.00
TAXES							
20001001 - Department of Finance							
LICENSES							
20001001 - Department of Finance							
20001001/12020005 Radio/Television Station License			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,000.00
20001001/12020007 Boats & Canoe License			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,000.00
Total			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,000,000.00
RATES							
20001001 - Department of Finance							
20001001/12030001 Tenement Rate			68,137,507.00	68,137,507.00	68,137,507.00-	68,137,507.00	68,137,507.00
Total			68,137,507.00	68,137,507.00	68,137,507.00-	68,137,507.00	68,137,507.00
FEES							
20001001 - Department of Finance							
20001001/12040006 Naming of Street Registration Fees			1,500,000.00	1,500,000.00	1,500,000.00-	1,500,000.00	1,500,000.00
20001001/12040010 Night Soil Disposal/Deport Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,000.00
20001001/12040029 Approval of Building Fees			10,000,000.00	10,000,000.00	10,000,000.00-	10,000,000.00	10,000,000.00
20001001/12040031 Customary Right of Occupancy Fees			15,000,000.00	15,000,000.00	15,000,000.00-	15,000,000.00	15,000,000.00
20001001/12040043 Birth/Death Registration Fees			5,000,000.00	5,000,000.00	5,000,000.00-	5,000,000.00	5,000,000.00
20001001/12040049 Business Trade Operating Fees			7,000,000.00	7,000,000.00	7,000,000.00-	7,000,000.00	7,000,000.00
20001001/12040074 On and Off Liquor Fees			36,000,000.00	36,000,000.00	36,000,000.00-	36,000,000.00	36,000,000.00
20001001/12040098 Domestic Animal Fee			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,000.00

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
20001001/12040099 Slaughter Slab Fees			1,000,000.00	1,000,000.00	1,000,000.00-	1,000,000.00	1,000,000.00
Total			77,500,000.00	77,500,000.00	77,500,000.00-	77,500,000.00	77,500,000.00
EARNINGS							
20001001 - Department of Finance							
20001001/12070012 Earning from Market			5,000,000.00	5,000,000.00	5,000,000.00-	5,000,000.00	5,000,000.00
20001001/12070013 Earning from Motor Park			4,000,000.00	4,000,000.00	4,000,000.00-	4,000,000.00	4,000,000.00
20001001/12070014 Shops & Shopping Centers			9,000,000.00	9,000,000.00	9,000,000.00-	9,000,000.00	9,000,000.00
Total			18,000,000.00	18,000,000.00	18,000,000.00-	18,000,000.00	18,000,000.00
BELOW THE LINE RECEIPTS							
20001001 - Department of Finance							
20001001/12150001 With holding Taxes due to FIRS		6,392,917.59			6,392,917.59+		
20001001/12150002 VAT due to FIRS		11,762,410.75			11,762,410.75+		
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	36,791,818.66	9,002,843.83			9,002,843.83+		
20001001/12150004 Union Deductions	4,150,059.76						
20001001/12150005 Deposits	100,000.00						
20001001/12150007 Monthly Net Total Salary Control Accounts		100,000.00			100,000.00+		
20001001/12150009 SIGM Pension Deduction		50,000.00			50,000.00+		
20001001/12150012 NULGE Local Government Deduction	10,823,019.35	2,104,015.47			2,104,015.47+		
20001001/12150013 MHWU Deduction	26,128,761.46	185,924.12			185,924.12+		
20001001/12150014 NANM Deduction	336,730.63						
20001001/12150015 Party Deduction	236,021.98						
20001001/12150017 Tax Audit Liabilities		12,895,279.29			12,895,279.29+		
20001001/12150020 Sharp - Sharp Loans	28,808,374.72						
20001001/12150032 NUT Remittance	9,244,253.18	2,670,749.45			2,670,749.45+		
20001001/12150033 NUT Endwell	12,534,000.00	7,054,000.00			7,054,000.00+		
20001001/12150034 ENDWELL Remittance	20,598,000.00						
20001001/12150035 Credit Direct	10,537,134.56						
20001001/12150036 National Housing Fund	4,090,510.31						
20001001/12150037 Personal Emoluments (PAY AS YOU GO)	9,617,230.30						
20001001/12150039 AOPSHON	505,000.00	126,000.00			126,000.00+		
Total	174,500,914.91	52,344,140.50			52,344,140.50+		

SCHEDULE OF PERSONNEL AND OVERHEAD COST

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	
11001001 - OFFICE OF THE CHAIRMAN							
11001001/22020103 International Transport and Travels - Training	11,607,090.14						
11001001/22020306 Printing of Security Documents	7,199,000.00						
11001001/22020604 Security Vote (Including Operations)	13,458,500.00						
11001001/22020606 Physical Security	23,400,745.01						
11001001/22020701 Financial Consulting	1,390,000.00						
11001001/22021034 Benefit to Elected/Appointed Officials	3,750,000.00						
11001001/22021035 Local Government Election	2,927,331.56						
Sub Total Overhead Cost	63,732,666.71						
Total Recurrent Expenditure	63,732,666.71						
25001001 - DEPT OF ADMIN & FINANCE							
25001001/21010101 Basic Salary	444,205,208.26	217,304,827.45	221,642,461.00	221,642,461.00	4,337,633.55+	221,642,461.00	221,642,461.00
25001001/21010104 Salary Arrears	79,905,757.92						
Sub Total - Personnel Cost	524,110,966.18	217,304,827.45	221,642,461.00	221,642,461.00	4,337,633.55+	221,642,461.00	221,642,461.00
25001001/22020102 Local Travel and Transport - Others	16,278,000.00	42,076,756.20	632,000.00	43,132,000.00	1,055,243.80+	320,000.00	320,000.00
25001001/22020103 International Transport And Travels - Training		575,000.00	2,000,000.00	2,000,000.00	1,425,000.00+	2,000,000.00	2,000,000.00
25001001/22020106 Duty Tour Allowance - Civil Servant		20,756,998.29	44,364,000.00	21,364,000.00	607,001.71+	708,000.00	708,000.00
25001001/22020301 Office Stationeries/Computer Consumables	4,850,000.00	2,600,000.00	7,668,000.00	2,668,000.00	68,000.00+	7,668,000.00	7,668,000.00
25001001/22020305 Printing of Non Security Documents		12,575,000.00	12,610,000.00	12,610,000.00	35,000.00+	2,060,000.00	2,060,000.00
25001001/22020306 Printing of Security Documents		2,560,000.00	7,700,000.00	2,700,000.00	140,000.00+	7,700,000.00	7,700,000.00
25001001/22020501 Training Staff Development and Welfare	2,193,500.00	7,951,696.93	8,000,000.00	8,000,000.00	48,303.07+	8,000,000.00	8,000,000.00
25001001/22020503 Contribution to Training Fund	11,010,501.72	17,254,987.00	18,000,000.00	18,000,000.00	745,013.00+	18,000,000.00	18,000,000.00
25001001/22020507 Nigeria Seafarers Dev. Programme	1,700,000.00						
25001001/22020601 Security Services	145,000.00						
25001001/22020604 Security Vote (Including Operations)		76,728,987.00	57,003,291.00	77,003,291.00	274,304.00+	57,003,290.00	57,003,290.00
25001001/22020605 Cleaning and Fumigation Services		3,920,000.00	4,510,000.00	4,510,000.00	590,000.00+	2,280,000.00	2,280,000.00
25001001/22020606 Physical Security		48,079,746.00	48,720,000.00	48,720,000.00	640,254.00+	48,720,000.00	48,720,000.00
25001001/22020611 5% Incentives For Revenue Officers		1,200,000.00	1,750,000.00	1,750,000.00	550,000.00+	1,750,000.00	1,750,000.00
25001001/22020706 Surveying Services		2,995,660.00	3,600,000.00	3,600,000.00	604,340.00+	3,600,000.00	3,600,000.00
25001001/22020711 Other Consulting Services		6,463,000.00	6,576,000.00	6,576,000.00	113,000.00+	4,000,000.00	4,000,000.00
25001001/22020801 Motor Vehicle Fuel Cost		199,700.00	243,600.00	243,600.00	43,900.00+	243,600.00	243,600.00
25001001/22020901 Bank Charges (Other than Interest)		2,939,070.42	3,060,000.00	3,060,000.00	120,929.58+	3,060,000.00	3,060,000.00
25001001/22020902 Insurance for Local Government Property	2,839,000.00	19,000,000.00	20,500,000.00	20,500,000.00	1,500,000.00+	20,500,000.00	20,500,000.00
25001001/22021001 Refreshment & Meals	7,523,000.00	12,912,000.00	2,022,000.00	13,022,000.00	110,000.00+	1,755,000.00	1,755,000.00
25001001/22021002 Honorarium & Sitting Allowance		1,638,000.00	1,654,000.00	1,654,000.00	16,000.00+	1,404,000.00	1,404,000.00
25001001/22021007 Welfare Packages		44,866,880.00	13,080,000.00	45,580,000.00	713,120.00+	13,080,000.00	13,080,000.00
25001001/22021011 Recruitment Exercise		1,120,000.00	1,500,000.00	1,500,000.00	380,000.00+	1,500,000.00	1,500,000.00
25001001/22021013 Promotion	1,150,000.00						
25001001/22021014 Annual Budget Expenses & Administration		6,374,889.46	6,400,000.00	6,400,000.00	25,110.54+	6,400,000.00	6,400,000.00

Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021034 Benefit to Elected/Appointed Officials		1,220,000.00	29,941,758.00	2,441,758.00	1,221,758.00+	29,941,758.00	29,941,758.00
25001001/22021035 Local Government Election		5,190,000.00	17,391,000.00	5,391,000.00	201,000.00+	17,391,000.00	17,391,000.00
25001001/22021040 Monitoring And Evaluation		3,980,000.00	4,494,000.00	4,494,000.00	514,000.00+	4,494,000.00	4,494,000.00
25001001/22021041 Purchase of Emergency Relief Materials							5,000,000.00
25001001/22021071 Renumeration of Traditional & Title Holders		5,577,733.82	12,000,000.00	6,000,000.00	422,266.18+	12,000,000.00	12,000,000.00
25001001/22021076 Retirement Bond Redemption Fund			27,564,244.00	64,244.00	64,244.00+	27,564,244.00	27,564,244.00
25001001/22021077 Local Government Reform	4,815,773.00	5,000,000.00	5,000,000.00	5,000,000.00		5,000,000.00	5,000,000.00
Sub Total Overhead Cost	52,504,774.72	355,756,105.12	367,983,893.00	367,983,893.00	12,227,787.88+	308,142,892.00	313,142,892.00
Total Recurrent Expenditure	576,615,740.90	573,060,932.57	589,626,354.00	589,626,354.00	16,565,421.43+	529,785,353.00	534,785,353.00
15001001 - DEPT OF AGRIC & FORESTRY							
15001001/22020102 Local Travel and Transport - Others		458,000.00	500,000.00	500,000.00	42,000.00+	500,000.00	500,000.00
15001001/22020106 Duty Tour Allowance-Civil Servant		1,490,000.00	1,500,000.00	1,500,000.00	10,000.00+	1,500,000.00	1,500,000.00
15001001/22020308 Field & Camping Materials Supplies		830,000.00	980,000.00	980,000.00	150,000.00+	980,000.00	980,000.00
15001001/22020316 Purchase of Vet Drugs		2,872,000.00	3,372,500.00	3,372,500.00	500,500.00+	3,372,500.00	3,372,500.00
15001001/22020406 Other Maintenance Services		1,915,000.00	2,100,000.00	2,100,000.00	185,000.00+	2,100,000.00	2,100,000.00
15001001/22020605 Cleaning & Fumigation Services	120,000.00	2,581,125.00	2,825,000.00	2,825,000.00	243,875.00+	2,825,000.00	2,825,000.00
15001001/22021001 Refreshment & Meals		500,000.00	575,000.00	575,000.00	75,000.00+	575,000.00	575,000.00
15001001/22021055 Tree Planting Campaign	246,800.00						
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows	495,800.40	5,554,000.00	5,700,000.00	5,700,000.00	146,000.00+	5,700,000.00	5,700,000.00
15001001/22021057 Annual Disease Control	345,000.00						
15001001/22021062 Promotion of Fruits and Economic Tree Farming		780,000.00	1,000,000.00	1,000,000.00	220,000.006+	1,000,000.00	1,000,000.00
15001001/22021063 Promotion of Agric Packaging & Processing/Back to Land	120,000.00						
Sub Total Overhead Cost	1,327,600.40	16,980,125.00	18,552,500.00	18,552,500.00	1,572,375.00+	18,552,500.00	18,552,500.00
Total Recurrent Expenditure	1,327,600.40	16,980,125.00	18,552,500.00	18,552,500.00	1,572,375.00+	18,552,500.00	18,552,500.00
20001001 - DEPARTMENT OF FINANCE							
20001001/22020305 Printing of Non Security Documents	5,496,987.00						
20001001/22020611 5% Incentives For Revenue Officers	964,400.00						
20001001/22020901 Bank Charges (Other than Interest)	2,397,869.61						
Sub Total Overhead Cost	8,859,256.61						
Total Recurrent Expenditure	8,859,256.61						

Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/22020201 Electricity Charges	5,410,220.00	1,728,706.04	1,800,000.00	1,800,000.00	71,293.96+	1,800,000.00	1,800,000.00
34001001/22020203 Internet Access Charges			1,200,000.00	1,200,000.00	1,200,000.00+	1,200,000.00	1,200,000.00
34001001/22020205 Water Rates		800,000.00	1,200,000.00	1,200,000.00	400,000.00+	1,200,000.00	1,200,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	2,995,815.00	9,619,709.00	9,700,000.00	9,700,000.00	80,291.00+	9,700,000.00	9,700,000.00
34001001/22020404 Maintenance of Office Furniture	1,500,000.00	790,000.00	2,000,000.00	2,000,000.00	1,210,000.00+	2,000,000.00	2,000,000.00
34001001/22020403 Maintenance of Office Building Residential Qtrs	928,784.00	39,688,099.61	40,160,000.00	40,160,000.00	471,900.39+	36,160,000.00	36,160,000.00
34001001/22020405 Maintenance of Plants & Generators		1,494,800.00	1,800,000.00	1,800,000.00	305,200.00+	1,800,000.00	1,800,000.00
34001001/22020406 Other maintenance Services	1,439,000.00						
34001001/22020420 Sustenance of Fire Services Activities		11,955,000.00	12,000,000.00	12,000,000.00	45,000.00+	12,000,000.00	12,000,000.00
34001001/22020607 Sanitation Exercise Casual Workers	500,000.00						
34001001/22020609 Bush Clearing Along Highway	1,472,000.00						
34001001/22020712 Fixed Assets Register Valuation and Tagnation		2,172,000.00	5,000,000.00	3,000,000.00	828,000.00+	5,000,000.00	5,000,000.00
34001001/22020803 Plant /Generator Fuel Cost			900,000.00	900,000.00	900,000.00+	900,000.00	900,000.00
34001001/22021007 Welfare Packages		1,650,000.00	240,000.00	2,240,000.00	590,000.00+	240,000.00	240,000.00
Sub Total Overhead Cost	14,245,819.00	69,898,314.65	76,000,000.00	76,000,000.00	6,101,685.35+	72,000,000.00	72,000,000.00
Total Recurrent Expenditure	14,245,819.00	69,898,314.65	76,000,000.00	76,000,000.00	6,101,685.35+	72,000,000.00	72,000,000.00
17001001 - DEPT OF EDUCATION & SOCIAL WELFARE							
17001001/22020102 Local Travel and Transport - Others		327,012.70	792,000.00	792,000.00	464,987.30+	792,000.00	792,000.00
17001001/22020106 Duty Tour Allowance - Civil Servant		241,000.00	333,000.00	333,000.00	92,000.00+	333,000.00	333,000.00
17001001/22020303 Newspapers			180,000.00	180,000.00	180,000.00+	180,000.00	180,000.00
17001001/22020304 Magazines & Periodicals		350,000.00	480,000.00	480,000.00	130,000.00+	480,000.00	480,000.00
17001001/22020310 Teaching aids/ Instruction Materials	9,959,000.00	8,994,000.00	9,000,000.00	9,000,000.00	6,000.00+	9,000,000.00	9,000,000.00
17001001/22020504 Mass Literacy/Formal Adult Edu.	300,000.00	11,986,878.13	12,000,000.00	12,000,000.00	13,121.87+	12,000,000.00	12,000,000.00
17001001/22021001 Refreshment & Meals		3,580,000.00	582,000.00	3,582,000.00	2,000.00+	582,000.00	582,000.00
17001001/22021002 Honorarium & Sitting Allowance			90,000.00	90,000.00	90,000.00+	90,000.00	90,000.00
17001001/22021003 Publicity & Advertisements		7,971,000.00	8,000,000.00	8,000,000.00	29,000.00+	8,000,000.00	8,000,000.00
17001001/22021009 Sporting Activities	8,223,000.00	3,855,000.00	7,000,000.00	4,000,000.00	145,000.00+	7,000,000.00	7,000,000.00
17001001/22021018 Gender/Women Empowerment	499,000.00						
17001001/22021021 Local Cultural Festival	4,467,000.00	20,540,225.00	20,606,000.00	20,606,000.00	65,775.00+	20,606,000.00	20,606,000.00
17001001/22021025 NYSC Allowance	2,650,000.00	2,805,000.00	2,970,000.00	2,970,000.00	165,000.00+	2,970,000.00	2,970,000.00
17001001/22021031 Allowance/Rehabilitation of Person	1,000,000.00						
17001001/22021041 Emergency Relief Materials	5,000,000.00						
17001001/22021042 Bursary Award & Edu. Dev.		1,985,000.00	2,400,000.00	2,400,000.00	415,000.00+	2,400,000.00	2,400,000.00
17001001/22021043 Allowances to Religious Preachers	562,000.00						
17001001/22021046 LEEDW		8,500,000.00	8,500,000.00	8,500,000.00		8,500,000.00	58,500,000.00
17001001/22021047 Overhead to Primary School	5,981,500.00	17,600,000.00	18,000,000.00	18,000,000.00	400,000.00+	18,000,000.00	18,000,000.00
17001001/22021048 Youth Summit	150,000.00						
17001001/22040109 Grant to Communities/NGOs	950,000.00						
Sub Total Overhead Cost	39,741,500.00	88,735,115.83	90,933,000.00	90,933,000.00	2,197,884.17+	90,933,000.00	140,933,000.00
Total Recurrent Expenditure	39,741,500.00	88,735,115.83	90,933,000.00	90,933,000.00	2,197,884.17+	90,933,000.00	140,933,000.00

Schedule of Personnel and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	
21001001 - DEPARTMENT OF PRIM. HEALTH CARE							
21001001/21010101 Basic Salary	209,902,926.95	245,521,930.28	274,071,762.00	274,071,762.00	28,549,831.72+	236,804,792.00	236,804,792.00
Sub Total - Personnel Cost	209,902,926.95	245,521,930.28	274,071,762.00	274,071,762.00	28,549,831.72+	236,804,792.00	236,804,792.00
21001001/22020102 Local Travel and Transport - Others		20,000.00	20,000.00	20,000.00		20,000.00	20,000.00
21001001/22020106 Duty Tour Allowance - Civil Servant		300,000.00	320,000.00	320,000.00	20,000.00+	320,000.00	320,000.00
21001001/22020307 Drugs & Medical Supplies		11,317,625.00	11,692,000.00	11,692,000.00	374,375.00+	11,692,000.00	11,692,000.00
21001001/22020608 Sanitation Exercise Casual Workers	1,950,000.00						
21001001/22020801 Motor Vehicle Fuel Cost		2,408,500.00	2,748,800.00	2,748,800.00	340,300.00+	2,748,800.00	2,748,800.00
21001001/22021001 Refreshment & Meals			384,000.00	384,000.00	384,000.00+	384,000.00	384,000.00
21001001/22021002 Honorarium & Sitting Allowance		765,000.00	974,000.00	974,000.00	209,000.00+	974,000.00	974,000.00
21001001/22021004 Medical Expenses	2,000,000.00						
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services	4,934,000.00						
21001001/22021027 IPDS	9,970,949.00	23,281,197.84	24,000,000.00	24,000,000.00	718,802.16+	24,000,000.00	24,000,000.00
21001001/22021030 Miscellaneous Expenses	2,969,987.00						
21001001/22021052 System & Services of PHC	1,000,000.00	12,825,000.00	12,870,000.00	12,870,000.00	45,000.00+	12,870,000.00	12,870,000.00
21001001/22021080 Infant and Young Child Feeding (IYCF)		3,000,000.00	3,000,000.00	3,000,000.00		3,000,000.00	3,000,000.00
21001001/22021081 Community Management of Acute Malnutrition		5,500,000.00	6,000,000.00	6,000,000.00	500,000.00+	6,000,000.00	6,000,000.00
Sub Total Overhead Cost	22,824,936.00	59,417,322.84	62,008,800.00	62,008,800.00	2,591,477.16+	62,008,800.00	62,008,800.00
Total Recurrent Expenditure	232,727,862.95	304,939,253.12	336,080,562.00	336,080,562.00	31,141,308.88+	298,813,592.00	298,813,592.00
51001001 - TRADITIONAL OFFICE							
51003002/22021007 Welfare Packages	2,916,000.00						
51003002/22021071 Remuneration of Traditional and Title Holders	4,549,743.66						
Sub Total Overhead Cost	7,465,743.66						
Total Recurrent Expenditure	7,465,743.66						
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution for Primary Education - Basic Salary	969,941,567.60	1,070,543,245.58	1,102,561,121.00	1,102,561,121.00	32,017,875.42+	1,102,561,121.00	948,761,121.00
Total	969,941,567.60	1,070,543,245.58	1,102,561,121.00	1,102,561,121.00	32,017,875.42+	1,102,561,121.00	948,761,121.00
SOCIAL BENEFITS							
DEPARTMENT OF PERSONNEL MANAGEMENT							
25001001/22010102 Pension	261,686,226.70	370,004,063.37	141,695,048.00	141,695,048.00	228,309,015.37-	141,695,048.00	66,695,048.00
25001001/22010106 Pension Arrears	1,500,000.00						
Total	263,186,226.70	370,004,063.37	141,695,048.00	141,695,048.00	228,309,015.37-	141,695,048.00	66,695,048.00

SCHEDULE OF CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance
	2017	2018	2018	Budget 2018	2018
	N	N	N	N	N
FOREIGN GRANTS					
TRANSFER FROM RECURRENT BUDGET SURPLUS:					
20001001/14010101 Transfer from CRF to CDF	104,250,996.67	340,073,252.46	666,454,614.00	666,454,614.00	326,381,361.54-
Total	104,250,996.67	340,073,252.46	666,454,614.00	666,454,614.00	326,381,361.54-
Grand total	104,250,996.67	340,073,252.46	666,454,614.00	666,454,614.00	326,381,361.54-

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	
11001001 - ADMIN & GENERAL SERVICES							
25001001/23010113/11000001 Provision/Purchase of ICT Equipments for New ICT Unit @ LG			8,000,000.00	8,000,000.00	8,000,000.00+	8,000,000.00	8,000,000.00
25001001/23010105/13000001 Purchase of Official Vehicle to Deputy Director Finance			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
25001001/23010105/13000002 Purchase of Official Vehicle to Director Admin. & General			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
25001001/23010105/13000004 Renovation of Offices at L.G. Secretariat at Kujama	6,203,000.00						
25001001/23010105/13000005 Purchase of Project Monitory Vehicle (Hilux)		4,900,000.00	10,000,000.00	10,000,000.00	5,100,000.00+	10,000,000.00	10,000,000.00
25001001/23050101/13000008 Settlement of Capital Liability			55,000,000.00	55,000,000.00	55,000,000.00+	55,000,000.00	55,000,000.00
Total	6,203,000.00	4,900,000.00	78,000,000.00	78,000,000.00	73,100,000.00+	78,000,000.00	78,000,000.00
15001001 - AGRIC AND NATURAL RESOURCES DEPT.							
15001001/23030112/01000004 Rehabilitation / Repairs of Slaughter Slab @ Gwagwada Ward			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000008 Rehabilitation / Repairs of Slaughter Slab @ Buruku - Kunai			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000020 Rehabilitation / Repairs of Slaughter Slab @ Nassarawa Ward			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000021 Rehabilitation / Repairs of Slaughter Slab @ Kujama Ward			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000022 Rehabilitation / Repairs of Slaughter Slab @ Kuriga Ward			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000023 Rehabilitation / Repairs of Slaughter Slab @ Maraban Rido			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000024 Rehabilitation / Repairs of Slaughter Slab @ Narayi Ward			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000025 Rehabilitation / Repairs of Slaughter Slab @ Sabon Gayyan			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000026 Rehabilitation / Repairs of Slaughter Slab @ Sabon Tasha War			500,000.00	500,000.00	500,000.00+	500,000.00	
15001001/23030112/01000027 Rehabilitation / Repairs of Slaughter Slab @ Udawa - Kunai			500,000.00	500,000.00	500,000.00+	500,000.00	
Total			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	
4001001 - WORKS AND HOUSING							
34001001/23020124/06000001 Fencing of Trailer Park and Drainages at M/Rido	500,000.00						
34001001/23020126/06000012 Fencing / Repairs of Cementry @ Narayi - Narayi Ward		2,276,125.00	10,000,000.00	10,000,000.00	7,723,875.00+	10,000,000.00	
34001001/23030126/06000014 Fencing / Repairs of Cementry @ Romi - Ung. Yelwa Ward			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	
34001001/23030126/06000015 Fencing / Repairs of Cementry @ Sabon Tasha Ward			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	
34001001/23010101/06000016 Acquisition of Land			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020118/09000002 Construction of Drainages across the LG 1No from each ward		320,025.00	50,000,000.00	30,000,000.00	29,679,975.00+	50,000,000.00	30,000,000.00
34001001/23020116/09000021 Construction of Culverts (3Nos) at Sabon Gari Yamma By Zaria	500,000.00						
34001001/23020105/10000001 Construction of Borehole at Kankomi		11,169,225.00		20,000,000.00	8,830,775.00+		
34001001/23020105/10000019 Construction of Boreholes across the LG 2Nos per Ward		20,740,696.00	24,000,000.00	24,000,000.00	3,259,304.00+	24,000,000.00	24,000,000.00
34001001/23020105/10000037 Construction of Solar Borehole @ the LG Secretariat			10,000,000.00	10,000,000.00	10,000,000.00+	9,000,000.00	9,000,000.00
34001001/23030127/11000001 Rehabilitation / Repairs of ICT Office (Budget Division)			5,586,384.00	5,586,384.00	5,586,384.00+	5,586,384.00	5,586,384.00
34001001/23030124/12000005 Rehabilitation / Repairs of Sabon Tasha Motor Park - S/Tasha		779,336.00	25,000,000.00	25,000,000.00	24,220,664.00+	20,000,000.00	
34001001/23010112/13000001 Purchase / Provision of Office Furniture to DDAGS's Office	9,500,000.00		2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000002 Purchase / Provision of Office Furniture to Director Admin.	9,046,496.19	858,600.00	2,500,000.00	2,500,000.00	1,641,400.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000003 Purchase / Provision of Office Furniture to Director Agric.			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000004 Purchase / Provision of Office Furniture to Director Budget			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	
34001001/23010112/13000005 Purchase / Provision of Office Furniture to Director Education			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000006 Purchase / Provision of Office Furniture to Director Finance			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000007 Purchase / Provision of Office Furniture to Director Health			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000008 Purchase / Provision of Office Furniture to Director Works			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23010112/13000009 Purchase / Provision of Office Furniture to Planning / Budge			2,500,000.00	2,500,000.00	2,500,000.00+	2,500,000.00	2,500,000.00
34001001/23020118/13000010 Completion of Computer Centre Block @ the Local Govt. Secret			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020101/13000011 Construction of Budget Department Offices @ Local Govt. Secr		9,850,000.00	10,000,000.00	10,000,000.00	150,000.00+		
34001001/23020118/13000012 Construction of Disable Centre Block @ the Local Govt. Secre			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020101/13000013 Construction of ESD Department Offices @ Local Govt. Secreta		5,126,435.10	18,000,000.00	18,000,000.00	12,873,564.90+	18,000,000.00	18,000,000.00
34001001/23020101/13000014 Construction of Revenue Offices @ Buruku Market (Kunai Ward)			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020101/13000015 Construction of Revenue Offices @ Gwagwada Market (Gwagwada			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020101/13000016 Construction of Revenue Offices @ Kujama Market (Kujama Ward			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020101/13000017 Construction of Revenue Offices @ Maraban Rido Market (Rido			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020101/13000018 Construction of Revenue Offices @ Sabon Gayyan market (Kakau			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020101/13000019 Construction of Revenue Offices @ Udawa Market (Kunai Ward)		475,925.22	3,000,000.00	3,000,000.00	2,524,074.78+		
34001001/23030121/13000020 Rehabilitation /Repairs of Agric. Department Block @ the LG			16,000,000.00	16,000,000.00	16,000,000.00+	10,000,000.00	10,000,000.00
34001001/23030121/13000021 Rehabilitation /Repairs of Finance Department Block @ the LG		6,474,394.29	10,000,000.00	10,000,000.00	3,525,605.71+	10,000,000.00	10,000,000.00
34001001/23020103/14000001 Purchase & Installation of Transformer @ Bagado - Rido Ward	1,298,000.00	8,900,000.00	10,000,000.00	10,000,000.00	1,100,000.00+	16,000,000.00	16,000,000.00
34001001/23020103/14000002 Purchase & Installation of Transformer @ Kuriga -Kuriga Ward		11,000,000.00	10,000,000.00	15,000,000.00	4,000,000.00+	10,000,000.00	17,000,000.00
34001001/23020103/14000003 Purchase & Installation of Transformer @ Narayi Bayan Dutse			10,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	18,000,000.00
34001001/23020103/14000004 Purchase & Installation of Transformer @ Ung. Laka - Kakau		7,925,222.10	10,000,000.00	10,000,000.00	2,074,777.90+	10,000,000.00	32,000,000.00
34001001/23020103/14000005 Purchase & Installation of Transformer @ Ung. Madami - Rido		9,139,054.20	10,000,000.00	10,000,000.00	860,945.80+	15,000,000.00	15,000,000.00
34001001/23020103/14000007 Extension of Electricity from Karji to Ung. Waziri Rido Ward	6,441,467.50	7,747,863.68	8,000,000.00	8,000,000.00	252,136.32+	8,000,000.00	
34001001/23030102/14000015 Rehabilitation / Repairs of Electricity @ Ung. Garma Maraban		31,777,996.48	33,000,000.00	33,000,000.00	1,222,003.52+	33,000,000.00	33,000,000.00
34001001/23030102/14000016 Rehabilitation / Repairs of Electricity @ Ung. Mission Kujama		12,363,000.00	13,200,000.00	13,200,000.00	837,000.00+	13,200,000.00	13,200,000.00
34001001/23030102/14000017 Rehabilitation / Repairs of Electricity @ Kujama General Hos		5,000,000.00	7,000,000.00	7,000,000.00	2,000,000.00+	7,000,000.00	7,000,000.00
34001001/23020103/14000030 Purchase & Installation of 2Nos of 300Kva Transformers	4,000,000.00						
34001001/23020103/14000038 Provision and Replacement of Electrical Materials /Equipment		34,321,730.44	35,000,000.00	35,000,000.00	678,269.56+		
34001001/23020103/14000039 Rehabilitation of Vandalized Buruku and Kasaya Electricity	7,853,541.42						
34001001/23020114/17000001 Construction of Babban Saura Road (Kaduna Millenium City)		9,252,902.80	13,000,000.00	13,000,000.00	3,747,097.20+	13,000,000.00	13,000,000.00
34001001/23020114/17000002 Construction of Bashishi Road (Bashishi junction to Bashish		12,420,225.00	13,000,000.00	13,000,000.00	579,775.00+	13,000,000.00	13,000,000.00
34001001/23020114/17000003 Construction of Kadi Road (Nariya to Kadi) - Nassarawa Ward		11,730,400.15	13,000,000.00	13,000,000.00	1,269,599.85+	13,000,000.00	
34001001/23020114/17000004 Construction of Kankomi Road (Kakau Daji to Kankomi			13,000,000.00	13,000,000.00	13,000,000.00+	13,000,000.00	17,000,000.00
34001001/23020114/17000005 Construction of Kugo Road (Gwagwada to Kugo) - Gwagwada Ward		2,841,048.00	13,000,000.00	13,000,000.00	10,158,952.00+	13,000,000.00	17,000,000.00
34001001/23020114/17000006 Construction of Kujama Road (Kujama Junction to Kujama town		5,200,000.00	13,000,000.00	13,000,000.00	7,800,000.00+	13,000,000.00	40,000,000.00
34001001/23020114/17000007 Construction of Road & Culvert in Nassarawa - Nassarawa Ward			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	
34001001/23020114/17000008 Construction of Road from Labour House through Trikania Rail			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	
34001001/23020114/17000009 Construction of Ung. Boro Road (Yakowa Road to Ung. Boro)			13,000,000.00	13,000,000.00	13,000,000.00+	13,000,000.00	20,000,000.00
34001001/23020118/17000010 Construction of Zankoro Road (Zankoro Junction to Zankoro		12,695,708.00	13,000,000.00	13,000,000.00	304,292.00+	13,000,000.00	17,000,000.00
34001001/23020118/17000011 Grading of some Roads @ Yelwa and Romi - Ung. Yelwa Ward		9,893,877.80	15,000,000.00	15,000,000.00	5,106,122.20+	10,000,000.00	14,000,000.00

Schedule of Capital Expenditure – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	
34001001/23020114/17000012 Construction of 24Nos Culverts across the 12 Wards of the LG		11,259,868.50	14,000,000.00	14,000,000.00	2,740,131.50+	14,000,000.00	14,000,000.00
34001001/23020114/17000019 Construction / Provision of Bridges @ Chikun - Chikun Ward		11,614,873.00	16,300,000.00	16,300,000.00	4,685,127.00+	10,200,000.00	
34001001/23020114/17000031 Construction of Road at Bugai Kujama Ward	9,754,000.00						
34001001/23020114/17000033 Grading & Drainages For Bashishi Village Via Gwazumu	11,550,000.00						
34001001/23020114/17000038 Grading & Surface Dressing of Road from Kudandan to Goriko	4,000,000.00						
34001001/23020114/17000043 Grading & Surface Dressing of Road from Rail to Ung/Bulus	18,950,000.00						
Total	83,393,505.11	273,154,531.76	566,586,384.00	566,586,384.00	293,431,852.24+	486,486,384.00	452,286,384.00
38001001 - PLANNING RESEARCH & STATISTICS							
38001001/23010113/13000006 Purchase of 10Nos. of Computers	1,297,331.56						
Total	1,297,331.56						
17001001 - EDUCATION AND SOCIAL WELFARE							
17001001/23050101/04000001 SHAWN II Programme			4,200,000.00	4,200,000.00	4,200,000.00+	4,200,000.00	4,200,000.00
17001001/23010124/05000001 Purchase of Learning Aids Equipments to Distributed across LG		15,293,428.21	20,000,000.00	20,000,000.00	4,706,571.79+	20,000,000.00	20,000,000.00
17001001/23020107/05000002 Construction of Skill Acquisition Block @ the Local Govt.	2,000,000.00	5,555,000.00	13,000,000.00	13,000,000.00	7,445,000.00+	13,000,000.00	13,000,000.00
17001001/23010124/05000003 Provision / Purchase of Community Development Materials			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
17001001/23020118/05000004 Construction of Qur'anic Recitation Centre @ Gwarso Buruku			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,000,000.00
17001001/23030106/05000009 Renovation of Primary School at Narayi Ward	1,158,000.00						
17001001/23020107/05000019 Construction of BATC School @ Gwagwada - Gwagwada Ward (On-go			15,000,000.00	15,000,000.00	15,000,000.00+	10,000,000.00	10,000,000.00
17001001/23020107/05000023 Construction of 2Nos. Block of 2 - Classroom @ Kuriga Ward			13,000,000.00	13,000,000.00	13,000,000.00+	13,000,000.00	13,000,000.00
17001001/23020107/05000026 Fencing of LEA Primary School Kudansa Rido Ward		15,324,470.07	20,000,000.00	20,000,000.00	4,675,529.93+	10,000,000.00	
17001001/23020107/05000027 Fencing of LEA Primary School Sabon Gari Trikania - S/Gari			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	
17001001/23020107/05000035 Conts./Fencing & Roofing of LEA Primary School Sarkin Dami	2,000,000.00						
17001001/23030106/05000044 Renovation / Repairs of Public Schools across the 12 wards		24,124,705.42	60,000,000.00	60,000,000.00	35,875,294.58+	60,000,000.00	60,000,000.00
Total	5,158,000.00	60,297,603.70	182,200,000.00	182,200,000.00	121,902,396.30+	152,200,000.00	132,200,000.00
21001001 - HEALTH DEPARTMENT							
21001001/23030105/04000002 Rehabilitation/Repairs of Health Clinic Kadi - Nassarawa		1,721,117.00	6,000,000.00	6,000,000.00	4,278,883.00+	6,000,000.00	6,000,000.00
21001001/23020106/04000005 Construction of Clinic at Danbushiya	2,099,160.00						
21001001/23030105/04000007 Rehabilitation/Repairs of Health Clinic across the LG	5,600,000.00		10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
21001001/23020106/04000025 Contribution to Primary Health Care Services			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	
21001001/23010122/04000035 Purchase of Medical / Clinical Equipment			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23050101/04000037 2017 - Shawn II Programme	500,000.00						
Total	8,199,160.00	1,721,117.00	31,000,000.00	31,000,000.00	29,278,883.00+	31,000,000.00	21,000,000.00
Grand Total	104,250,996.67	340,073,252.46	862,786,384.00	862,786,384.00	522,713,131.54+	752,686,384.00	683,486,384.00

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF CHIKUN LOCAL GOVERNMENT

SUBMITTED TO:

KADUNA STATE HOUSE OF ASSEMBLY

ANNUAL ACCOUNTS 2018
CHIKUN LOCAL GOVERNMENT

HON. HADIZA LADI YAHUZA : ADMINISTRATOR

MANAGEMENT STAFF

MRS. AMINA M. MECO	:	DIRECTOR ADMIN & FINANCE
MR. BASHIR LAWAL	:	LOCAL GOV'T TREASURER
MRS. HAUWA ABUBAKAR	:	DIRECTOR AGRIC & NATURAL RESOURCES
MR. IBRAHIM BALARABE MUSA	:	DIRECTOR WORKS
MRS. MELODY T. ANDREW	:	DIRECTOR HEALTH/PHC
MRS. DEBORAH B. MUGU	:	DIRECTOR EDUCATION & SOCIAL DEV.
MR. JONATHAN GARBA	:	INTERNAL AUDITOR

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.

RECEIPTS

Total receipts during the year amounted to three billion, one hundred and twenty-one million, six hundred and forty-eight thousand, eight hundred and ten naira, and forty-seven kobo (N3,121,648,810.47) only. This is made up of:

Statutory allocation Value-Added Tax Independent Revenue Below the line receipts

-	N2,514,431,784.56	80.55%
-	554,872,885.41	17.77%
-	-	00%
-	52,344,140.50	01.68%
=	N3,121,648,810.47	100.00%

From the above, statutory allocation and value added tax both amounting to N3,069,304,669.97 from the federation account accounted for 98.32% of total receipts. Independent revenue on the other hand realized nothing. This is rather unfortunate. The revenue collection has been contracted to consultants who are supposed to improve the revenue base of the Local Government but unfortunately the revenue has been declining over the years. Drastic measures should be taken to reverse this unhealthy trend. Relying solely on the federation account portends a lot of danger in the event that funds are no longer coming from that source. The management should explain why nothing was realized as internally generated revenue.

PAYMENTS

Total payments during the year amounted to two billion, eight hundred and eighty-six million, five hundred and seventy-eight thousand, four hundred and forty-three naira and eight kobo (N2,886,578,443.08) only. This is made up of:

Recurrent expenditure	-	N2,546,505,190.62	88.22%
Capital expenditure	-	340,073,252.46	11.78%
	=	N2,886,578,443.08	100.00%

From the above, recurrent expenditure is 88.22% of the total expenditure, while capital expenditure was left with only 11.78%. In order for the grassroots to feel the impact of governance; deliberate efforts should be made to improve the capital component of the expenditure.

STATEMENT OF ASSETS AND LIABILITIES

Treasuries and bank

- a. There was nil cash balance as at 31st December, 2018, but the bank balance amounted to N236,828,645.78. This has been verified by me in the relevant bank certificate of UBA account.

b. INVESTMENTS

The total book value of the Local Government's investments as at 31st December, 2019 is N20,500,000.00. However most of the shares in this investment portfolio are in moribund companies. I have been advising in my previous reports that the values of the moribund companies shares be written off the books, but unfortunately this advice has not been heeded.

c. ADVANCES

As at 31st December, 2018 all advances were retired.

d. DEPOSITS

All deposits have been remitted.



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