

**KADUNA NORTH 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. SALEH SHUAIBU : **EXECUTIVE CHAIRMAN**

ELECTED COUNCILLORS

HON. MOHAMMED MUSA : SHABA WARD
HON. TUKUR MUSA : GAJI WARD
HON. SALISU UMAR : LIMAN WARD
HON. SANI BALA DOGO : MAIBURJI WARD
HON. SIDI IDRIS : KABALA WARD
HON. IBRAHIM AHMED : GABASAWA WARD
HON. FARUQ UMAR : UNGWAN SARKI WARD
HON. UMAR SHEHU : BADARAWA WARD
HON. HARUNA ISHA : UNGWAN DOSA WARD
HON. AMINU AYUBA : KAWO WARD
HON. ABDULLAHI DANLADI : HAYIN BANKI WARD
HON. HUSSAINI ISMAIL GALADIMA : UNGWAN SHANU WARD
HON. HUSSANI ZUBAIRU ABDULKADIR : COUNCIL SECRETARY

MANAGEMENT STAFF

ALH. NASIRU HARANDE : DIRECTOR ADMIN & FINANCE
ALH. ISAH SHEHU : LOCAL GOVERNMENT TREASURER
RAMATU YIMBA : DIRECTOR AGRIC & FORESTRY
MR. KWASAU NAISA : DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
ALH. UMAR SAIDU YUSHAU : DIRECTOR WORKS AND INFRASTRUCTURE
ALH. AHMED ASHAFI : DIRECTOR PUBLIC HEALTH CARE
MR. ZAKARI U. SWAT : DIRECTOR BUDGET

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



**HON. SALEH SHUAIBU
EXECUTIVE CHAIRMAN**



**HON. HUSSAINI ZUBAIRU
COUNCIL SECRETARY**



**ALH. NASIRU HARANDE
DIR. ADMIN AND FINANCE**



**ALH. ISAH SHEHU
LOCAL GOV'T. TREASURER**

1.0 CHAIRMAN'S REPORT

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



HON. SALEH SHUAIBU
EXECUTIVE CHAIRMAN

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Kaduna North Local Government together with the Financial Statements for the year ended 31st December, 2018 provide the record of the financial activities of Kaduna North 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 Kaduna North Local Government are contained on pages 16 to 41 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 42 to 45

2.3.1 **CONSOLIDATED REVENUE FUND**

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2, 553 Billion. The total recurrent payment charged to the Fund in line with Kaduna North Local Government Appropriation Act 2018 was ₦2, 259 Billion. The operation of the Fund resulted into a net recurrent Surplus of ₦84, 974 Million for the year. The closing balance of the fund as at 31st December, 2018 was ₦85.223 Million.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		248,437.93		11,625,884.66
Recurrent Receipts	2,553,886,646.02		2,203,314,860.02	
Recurrent Expenditure	2,468,911,990.14		2,214,692,306.75	
Net Recurrent Surplus/(Deficit)		84,974,655.88		(11,377,446.73)
Closing Balance		85,223,093.81		248,437.93

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 ₦0.229 Billion and total capital expenditure charged to the fund amounted to ₦0.229 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	229,807,059.82		70,251,943.54	
Capital Expenditure	229,807,059.82		70,251,943.54	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.2 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2, 553, 886, 646.02 and total payment was ₦2,468, 911,990.14. An overall net Positive cash flow of ₦84,974,655.88 was recorded during the year. The liquidity position as at 31st December, 2018 was ₦85, 223, 093.81

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		248,437.93		11,625,884.66
Total Receipts	2,553,886,646.02		2,203,314,860.02	
Total Payments	2,468,911,990.14		2,214,692,306.75	
Net Cash Surplus/(Deficit)		84,974,655.88		(11,377,446.73)
Closing Cash/Bank Balance		85,223,093.81		248,437.93
Represented by:				
Consolidated Revenue Fund	85,223,093.81		248,437.93	
Capital Development Fund	-		-	
Total Public Funds		85,223,093.81		248,437.93

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT

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

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

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



Participants during the production of the Annual Accounts of Kaduna North LG at Mold Computers and Communication Ltd Kaduna.

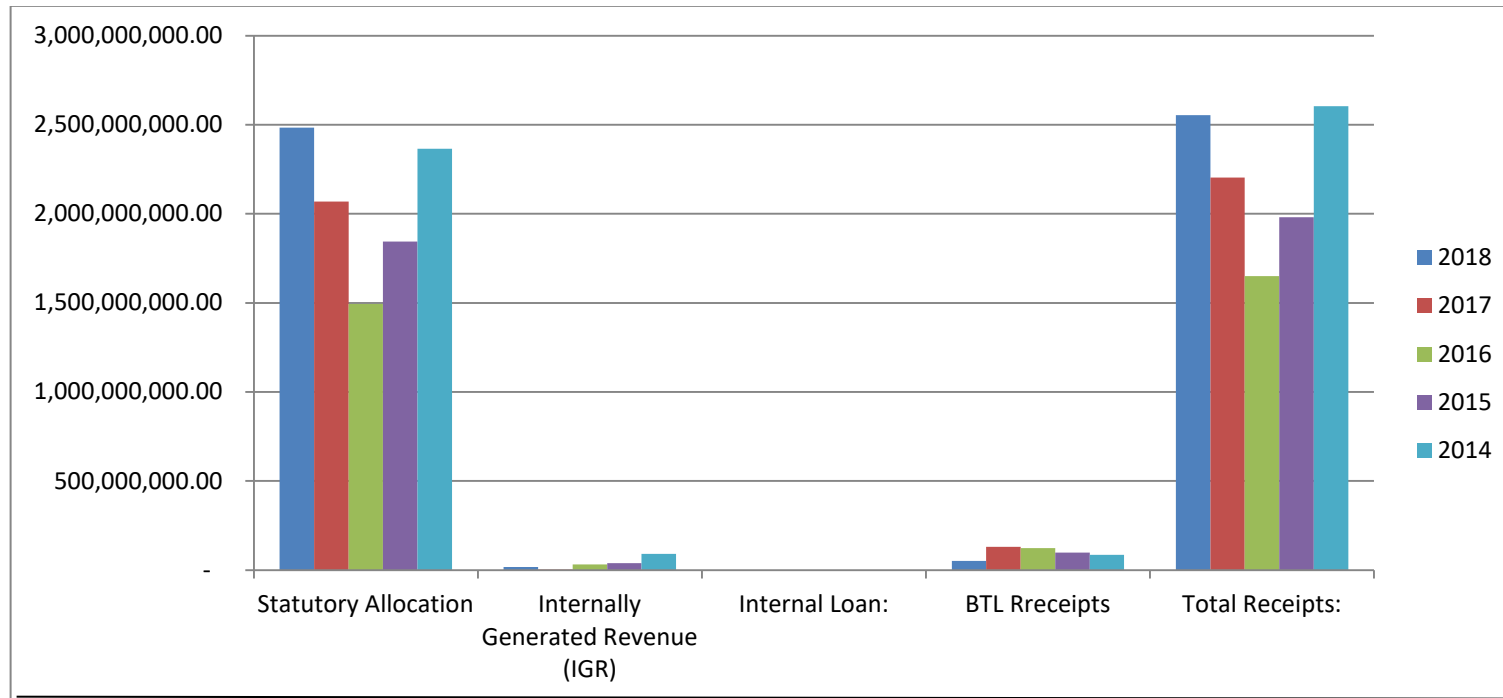
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	11,625,884.66	248,437.93	75,926,214.00	75,926,214.00	75,677,776.07	34,200,000.00	28,000,000.00
RECEIPTS:							
Statutory Allocation	2,068,639,876.59	2,484,024,691.39	2,143,301,095.00	2,359,787,029.00	124,237,662.39	1,849,070,000.00	1,767,900,000.00
Internally Generated Revenue	3,284,963.38	18,395,729.66	217,464,747.00	217,464,747.00	199,069,017.34	168,147,000.00	143,638,000.00
Transfer from CRF	70,251,943.54	229,807,059.82	225,705,304.00	225,705,304.00	4,101,755.82	72,050,000.00	35,500,000.00
Miscellaneous Capital Receipts				244,590,891.00	244,590,891.00		
BTL Receipts	131,390,020.05	51,466,224.97			51,466,224.97		
Total Current Year Receipts	2,273,566,803.56	2,783,693,705.84	2,586,471,146.00	3,047,547,971.00	263,854,265.16	2,089,267,000.00	1,947,038,000.00
Total Funds Available	2,285,192,688.22	2,783,942,143.77	2,662,397,360.00	3,123,474,185.00	339,532,041.23	2,123,467,000.00	1,975,038,000.00
Expenditure: Economic Classification:							
Employees Compensation	1,758,649,991.32	1,627,234,210.83	1,572,653,483.00	1,676,432,278.00	49,198,067.17	1,729,918,830.00	1,902,910,712.00
Social Benefits	110,732,685.52	208,439,099.38	162,470,752.00	254,475,638.00	46,036,538.62	182,470,752.00	182,470,752.00
Overhead Costs	139,476,999.37	343,299,316.03	390,936,303.00	381,638,556.00	38,339,239.97	168,955,008.00	171,955,008.00
Repayment of Internal Loans	3,690,000.00						
Service Wide Vote	500,666.95	8,666,079.11	9,000,000.00	39,000,000.00	30,333,920.89		
BTL Payments	131,390,020.05	51,466,224.97			51,466,224.97		
Transfer to Capital Development Fund	70,251,943.54	229,807,059.82	225,705,304.00	225,705,304.00	4,101,755.82	72,050,000.00	35,500,000.00
Total Recurrent Expenditure	2,214,692,306.75	2,468,911,990.14	2,360,765,842.00	2,577,251,776.00	108,339,785.86	2,153,394,590.00	2,292,836,472.00
Capital Expenditure: Programme Classification:							
04 Improvement to Human Health		9,800,000.00	15,000,000.00	57,973,007.00	48,173,007.00	10,000,000.00	
05 Enhancing Skills and Knowledge	48,012,739.13	62,225,774.45	97,576,999.00	77,576,999.00	15,351,224.55	60,000,000.00	30,000,000.00
06 - Housing and Urban Development	3,000,000.00						
10 Water Resources and Rural Development	1,500,000.00						
11 Information Communication & Technology			1,500,000.00	1,500,000.00	1,500,000.00		
12 Growing the Private Sector		21,940,525.71	29,345,000.00	29,345,000.00	7,404,474.29		
13 Reform of Government and Governance		91,900,356.66	68,115,500.00	328,733,384.00	236,833,027.34	28,000,000.00	30,500,000.00
14 Power	17,739,204.41	18,126,028.00	39,250,000.00	20,250,000.00	2,123,972.00	5,250,000.00	
17 Road		25,814,375.00	50,844,019.00	30,844,019.00	5,029,644.00	3,000,000.00	3,000,000.00
Total Capital Expenditure by Programme	70,251,943.54	229,807,059.82	301,631,518.00	546,222,409.00	316,415,349.18	106,250,000.00	63,500,000.00
Total Expenditure (Budget Size)	2,284,944,250.29	2,698,719,049.96	2,662,397,360.00	3,123,474,185.00	424,755,135.04	2,259,644,590.00	2,356,336,472.00
Budget Surplus/(Deficit)	248,437.93	85,223,093.81			85,223,093.81	136,177,590.00	381,298,472.00
Financing of Deficit by Borrowing:							
Closing Balance	248,437.93	85,223,093.81			85,223,093.81	136,177,590.00	381,298,472.00

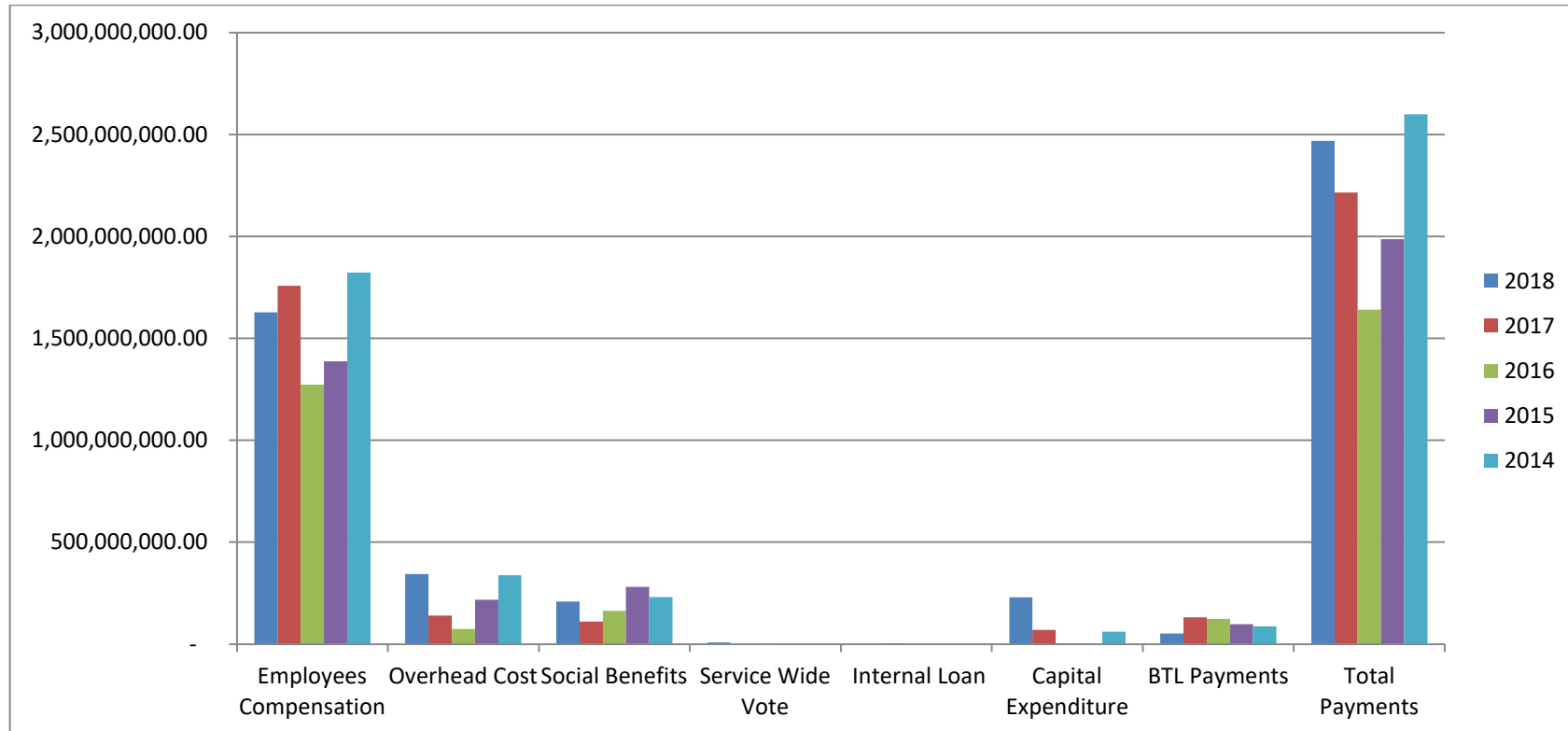
3.2 **FIVE YEARS FINANCIAL SUMMARY**

	2018	2017	2016	2015	2014
RECIEPTS:	₦	₦	₦	₦	₦
Statutory Allocation	2,484,024,691.39	2,068,639,876.59	1,493,972,583.36	1,843,497,774.14	2,365,642,309.28
Internally Generated Revenue (IGR)	18,395,729.66	3,284,963.38	32,012,070.00	39,891,621.00	90,649,952.00
Internal Loan:					
BTL Receipts	51,466,224.97	131,390,020.05	124,498,878.63	97,628,763.95	86,560,238.09
Total Receipts:	2,553,886,646.02	2,203,314,860.02	1,650,483,531.99	1,981,018,159.09	2,604,048,895.37
Payments:					
Employees Compensation	1,627,234,210.83	1,758,649,991.32	1,273,469,468.77	1,387,872,205.19	1,822,064,565.75
Overhead Cost	343,299,316.03	139,476,999.37	74,159,198.76	217,918,069.05	338,558,193.79
Social Benefits	208,439,099.38	110,732,685.52	163,737,656.64	280,540,532.36	230,217,111.32
Service Wide Vote	8,666,079.11	500,666.95	1,788,700.00		
Repayment of internal Loan		3,690,000.00			
Capital Expenditure	229,807,059.82	70,251,943.54	3,239,500.20	2,100,000.00	61,196,396.00
BTL Payments	51,466,224.97	131,390,020.05	124,498,878.63	97,628,763.95	86,559,965.09
Total Payments	2,468,911,990.14	2,214,692,306.75	1,640,893,403.00	1,986,059,570.55	2,599,792,627.95
CASH BALANCES					
Net Cash Surplus/(Deficit)	84,974,655.88	(11,377,446.73)	9,590,128.99	(5,041,411.46)	4,256,267.42
Opening Cash Balance	248,437.93	11,625,884.66	2,035,755.67	7,077,167.13	2,820,899.71
Closing Cash Balance	85,223,093.81	248,437.93	11,625,884.66	2,035,755.67	7,077,167.13

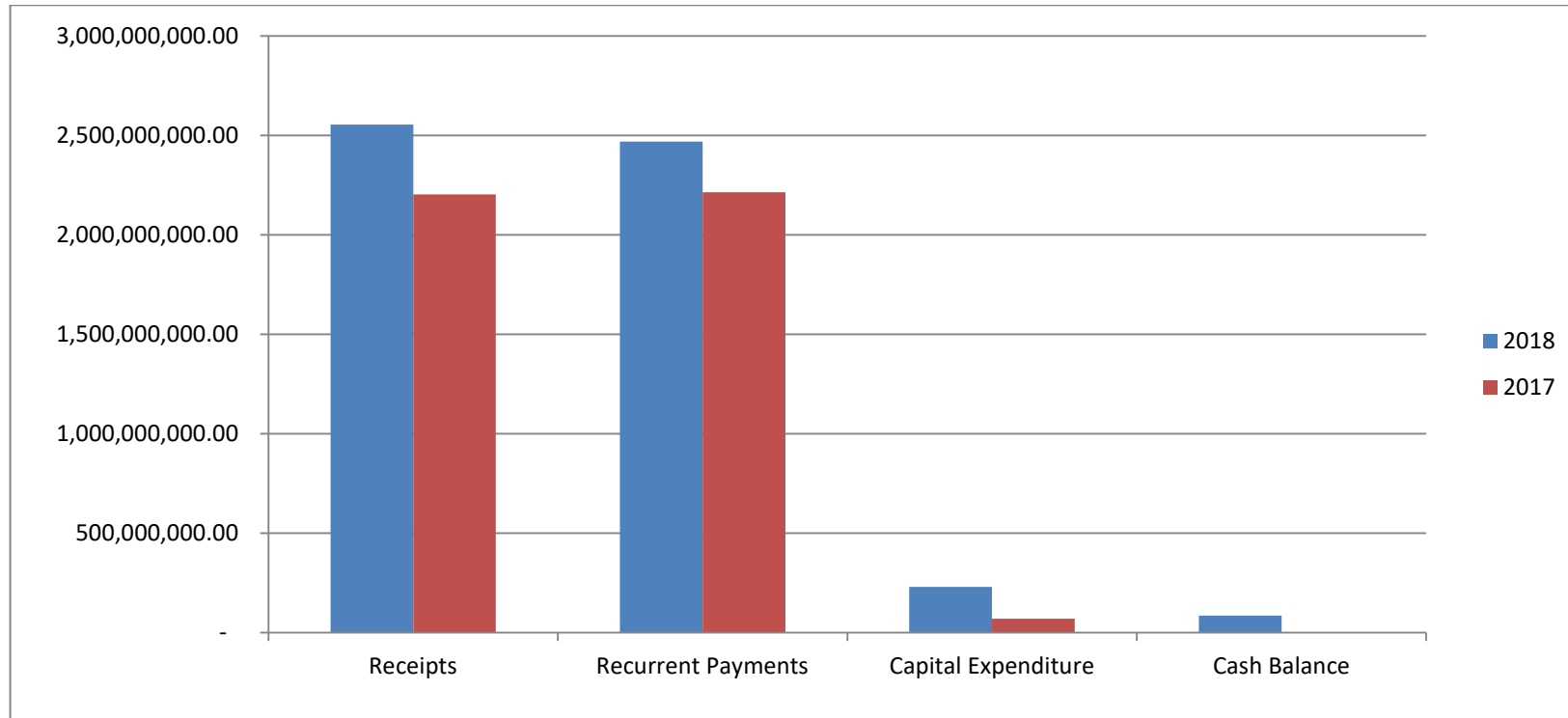
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR FIVE YEARS



ACTUAL RECEIPTS AND PAYMENTS 2018 AND 2017



4.0 STATEMENT OF ACCOUNTING POLICIES

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

4.1 BASIS OF PREPARATION

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

4.2 ASSETS AND LIABILITIES

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

4.3 CASH AND CASH EQUIVALENTS

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

4.4 INVESTMENTS

Shares are stated at cost.

4.3 CONSOLIDATED REVENUE FUND

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

4.6 CAPITAL DEVELOPMENT FUND

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

4.7 STATUTORY ALLOCATION

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

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

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

4.9 CAPITAL COSTS


Capital costs are recognized in their year of occurrence only.

5.0 **RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

These Financial Statements have been prepared by the Treasurer of Kaduna North 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.

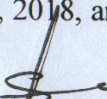
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.

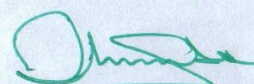

.....
ALH. ISAH SHEHU
TREASURER

.....15/11/2019.....
DATE

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

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


.....
ALH. ISAH SHEHU
TREASURER
.....15/11/2019.....
DATE


.....
HON. SALEH SHUAIBU
EXECUTIVE CHAIRMAN
.....15/11/2019.....
DATE

AUDIT CERTIFICATE

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

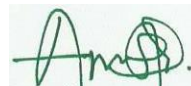
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts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

BASIS OF OPINION

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

OPINION

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Kaduna North Local Government Council of Kaduna State for the year ended 31st December, 2018 subject to the presentation of outstanding payment vouchers to the tune of two million, seven hundred and six thousand, six hundred and seventy-seven naira (N2,706,677.00) only.



**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	2,076,022,832.40	1,617,907,479.07
Share of Value Added Tax	2	408,001,858.99	450,732,397.52
Independent Revenue	3	18,395,729.66	3,284,963.38
Total Receipts		2,502,420,421.05	2,071,924,839.97
Recurrent Payments:			
Employees Compensation	4	1,627,234,210.83	1,758,649,991.32
Social Benefits	5	208,439,099.38	110,732,685.52
Overhead Cost	6	343,299,316.03	139,476,999.37
CRFC - (Excluding Social Benefits and Public Debt)	7	8,666,079.11	500,666.95
Total Payments		2,187,638,705.35	2,009,360,343.16
Net Cash Flow from Operating Activities		314,781,715.70	62,564,496.81
Cash Flow from Investing Activities:			
Improvement to Human Health	11	9,800,000.00	
Enhancing Skills and Knowledge	12	62,225,774.45	48,012,739.13
Housing and Urban Development	13		3,000,000.00
Water Resources and Rural Development	17		1,500,000.00
Growing the Private Sector	19	21,940,525.71	
Reform of Government and Governance	20	91,900,356.66	
Power	21	18,126,028.00	17,739,204.41
Road	24	25,814,375.00	
Net Cash Flow from Investing Activities	29	229,807,059.82	70,251,943.54
Cash Flow from Financing Activities:			
Repayment of Internal Loans	35		3,690,000.00
Net Cash Flow from Financing Activities			3,690,000.00
Other Cash Movement			
Below-The-Line Receipts	36	51,466,224.97	131,390,020.05
Below-The-Line Payments	37	51,466,224.97	131,390,020.05
Net Movement			
Net Surplus(Deficit) for the Year		84,974,655.88	(11,377,446.73)
Opening Balance		248,437.93	11,625,884.66
Closing Balance	38	85,223,093.81	248,437.93

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2018 ₦	Actual 2017 ₦
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	85,223,093.81	248,437.93
Sub Total		85,223,093.81	248,437.93
Investments and Other Assets:			
Investments	40	8,000,000.00	8,000,000.00
Advances	41		20,768,264.00
Sub Total		8,000,000.00	28,768,264.00
Total Assets		93,223,093.81	29,016,701.93
Public Funds:			
Consolidated Revenue Fund	42	85,223,093.81	248,437.93
Capital Development Fund	43		
Other Funds	44	8,000,000.00	8,000,000.00
Sub - Total: Public Funds		93,223,093.81	8,248,437.93
LIABILITIES:			
Liability Over Assets	45		20,768,264.00
Sub Total: Liabilities			20,768,264.00
Public Funds + Liabilities		93,223,093.81	29,016,701.93

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		11,625,884.66	248,437.93			248,437.93		
Add: Recurrent Receipts:								
Statutory Allocation		1,449,875,103.06	1,992,785,653.76	1,561,099,115.00	1,561,099,115.00	431,686,538.76	1,345,570,000.00	1,236,000,000.00
Share of VAT		450,732,397.52	408,001,858.99	561,732,553.00	561,732,553.00	153,730,694.01	480,500,000.00	513,000,000.00
Excess Crude		38,667,404.57	35,513,968.14			35,513,968.14		
Budget Augmentation		18,672,807.34						
NNPC Refunds			3,551,396.81			3,551,396.81		
Special Allocation		1,065,107.04						
Stabilization Fund Receipts		5,102,561.63						
Refund from Paris Club					216,485,934.00	216,485,934.00		
10% Allocation from State				20,469,427.00	20,469,427.00	20,469,427.00	23,000,000.00	18,900,000.00
Exchange Rate Difference		104,524,495.43	13,030,299.62			13,030,299.62		
Share of Forex Equalization			25,960,598.46			25,960,598.46		
Excess Bank Charges Recovered			5,180,915.61			5,180,915.61		
Sub Total: Statutory Allocation		2,068,639,876.59	2,484,024,691.39	2,143,301,095.00	2,359,787,029.00	124,237,662.39	1,849,070,000.00	1,767,900,000.00
Direct Taxes	49			5,000,000.00	5,000,000.00	5,000,000.00	3,400,000.00	2,000,000.00
Licenses	50			48,750,000.00	48,750,000.00	48,750,000.00	42,554,000.00	36,400,000.00
Rates	51		18,395,729.66	34,000,000.00	34,000,000.00	15,604,270.34	35,000,000.00	29,000,000.00
Fees	52			102,858,847.00	102,858,847.00	102,858,847.00	61,685,000.00	52,638,000.00
Fines	53			4,500,000.00	4,500,000.00	4,500,000.00	5,000,000.00	3,000,000.00
Earnings	55	3,284,963.38		22,355,900.00	22,355,900.00	22,355,900.00	20,508,000.00	20,600,000.00
Total: Independent Revenue		3,284,963.38	18,395,729.66	217,464,747.00	217,464,747.00	199,069,017.34	168,147,000.00	143,638,000.00
Total Recurrent Receipts		2,071,924,839.97	2,502,420,421.05	2,360,765,842.00	2,577,251,776.00	74,831,354.95	2,017,217,000.00	1,911,538,000.00
Total Funds Available		2,083,550,724.63	2,502,668,858.98	2,360,765,842.00	2,577,251,776.00	74,582,917.02	2,017,217,000.00	1,911,538,000.00
Less Recurrent Payments:								
Employees Compensation	63	1,758,649,991.32	1,627,234,210.83	1,572,653,483.00	1,676,432,278.00	49,198,067.17	1,729,918,830.00	1,902,910,712.00
Social Benefits	64	110,732,685.52	208,439,099.38	162,470,752.00	254,475,638.00	46,036,538.62	182,470,752.00	182,470,752.00
Overhead Cost	65	139,476,999.37	343,299,316.03	390,936,303.00	381,638,556.00	38,339,239.97	168,955,008.00	171,955,008.00
CRFC - (Excluding Social Benefits and Public Debts)	66	500,666.95	8,666,079.11	9,000,000.00	39,000,000.00	30,333,920.89		
Total Recurrent Payments		2,009,360,343.16	2,187,638,705.35	2,135,060,538.00	2,351,546,472.00	163,907,766.65	2,081,344,590.00	2,257,336,472.00
Other Cash Movement								
Below-The-Line Receipts	67	131,390,020.05	51,466,224.97			51,466,224.97		
Below-The-Line Payments	68	131,390,020.05	51,466,224.97			51,466,224.97		
Net Movement								
Net Recurrent Funds before Transfers		74,190,381.47	315,030,153.63	225,705,304.00	225,705,304.00	89,324,849.63	64,127,590.00	345,798,472.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		70,251,943.54	229,807,059.82	225,705,304.00	225,705,304.00	4,101,755.82	72,050,000.00	35,500,000.00
Total Appropriations/Transfers		70,251,943.54	229,807,059.82	225,705,304.00	225,705,304.00	4,101,755.82	72,050,000.00	35,500,000.00
Closing Balance		3,938,437.93	85,223,093.81			85,223,093.81	136,177,590.00	381,298,472.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
		N	N	N	N	N	N	N
Opening Balance				75,926,214.00	75,926,214.00	75,926,214.00	34,200,000.00	28,000,000.00
Add: Capital Receipts								
Transfer from Consolidated Revenue		70,251,943.54	229,807,059.82	225,705,304.00	225,705,304.00	4,101,755.82	72,050,000.00	35,500,000.00
Other Capital Receipts	70				244,590,891.00	244,590,891.00		
Sub Total: Capital Receipts		70,251,943.54	229,807,059.82	225,705,304.00	470,296,195.00	240,489,135.18	72,050,000.00	35,500,000.00
Total Capital Funds Available		70,251,943.54	229,807,059.82	301,631,518.00	546,222,409.00	316,415,349.18	106,250,000.00	63,500,000.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71		91,900,356.66	67,115,500.00	152,665,500.00	60,765,143.34	28,000,000.00	30,500,000.00
Economic Affairs	74	17,739,204.41	65,880,928.71	120,439,019.00	256,506,903.00	190,625,974.29	8,250,000.00	3,000,000.00
Housing and Community Development	76	4,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00		
Health	77		9,800,000.00	15,000,000.00	57,973,007.00	48,173,007.00	10,000,000.00	
Education	79	48,012,739.13	62,225,774.45	97,576,999.00	77,576,999.00	15,351,224.55	60,000,000.00	30,000,000.00
Total Capital Expenditure		70,251,943.54	229,807,059.82	301,631,518.00	546,222,409.00	316,415,349.18	106,250,000.00	63,500,000.00

NOTES TO CASHFLOW STATEMENT

	Actual 2018	Actual 2017
	₦	₦
Note 1 - Statutory Allocation		
	1,992,785,653.76	1,449,875,103.06
20001001/11010003 Excess Crude	35,513,968.14	38,667,404.57
20001001/11010005 Budget Augmentation		18,672,807.34
20001001/11010006 NNPC Refunds	3,551,396.81	
20001001/11010007 Special Allocation		1,065,107.04
20001001/11010008 Stabilization Fund Receipts		5,102,561.63
20001001/11010013 Exchange Rate Difference	13,030,299.62	104,524,495.43
20001001/11000019 Share of Forex Equalization	25,960,598.46	
20001001/11000020 Excess Bank Charges Recovered	5,180,915.61	
Total	2,076,022,832.40	1,617,907,479.07
Note 2 - Share of Value Added Tax		
Share of Value Added Tax	408,001,858.99	450,732,397.52
This represent Share of VAT from FAAC		
Note 3 - Independent Revenue		
Rates	18,395,729.66	
Earnings		3,284,963.38
Total	18,395,729.66	3,284,963.38
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	1,267,555,518.28	1,068,254,082.76
Local Government Staff	359,678,692.55	690,395,908.56
Total	1,627,234,210.83	1,758,649,991.32
Note 4A - Local Government Staff		
Kaduna North Government	359,678,692.55	690,395,908.56
Total	359,678,692.55	690,395,908.56
Note 5 - Social Benefits		
Contribution to Local Government Pension Fund	208,439,099.38	55,933,155.52
Severance Gratuity		28,799,530.00
Pension Arrears		26,000,000.00
Total	208,439,099.38	110,732,685.52
Note 6 - Overhead Costs		
Transport and Travelling	22,910,049.00	4,434,062.39
Utilities	1,023,613.69	1,654,500.00
Material and Supplies	37,385,354.00	5,432,200.00

Notes to Cashflow Statement – Cont'd

	Actual	Actual
	2018	2017
	₦	₦
Maintenance Services	24,555,484.09	6,500,000.00
Training	9,975,647.36	17,483,133.38
Other Services	50,343,150.00	13,670,000.00
Consulting & Professional Services	13,637,290.40	1,200,000.00
Financial Charges	2,164,370.21	3,531,853.00
Miscellaneous Expenses	181,304,357.28	64,802,986.60
Total	343,299,316.03	118,708,735.37
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
20001001/22060201 Domestic Loan and Interest Repayment		3,690,000.00
20001001/22060000 Settlement of Liabilities	8,666,079.11	500,666.95
Total	8,666,079.11	4,190,666.95
Note 11 - Improvement to Human Health		
21001001/23020106/04000001 Construction of PHC Shaba Ward	9,800,000.00	
Total	9,800,000.00	
Note 12 - Enhancing Skills and Knowledge		
25001001/23020107/05000001 Construction /provision of infrastructures fencing of School	19,755,000.00	
17001001/23010124/05000001 Purchase of Teaching/Learning Aid Equipment	27,889,074.88	21,472,000.00
17001001/23010124/05000002 Purchase of Classroom furniture's Across the 12 wards	14,581,699.57	26,540,739.13
Total	62,225,774.45	48,012,739.13
Note 13 - Housing and Urban Development		
34001001/23030101/06000001 Rehabilitation/Repairs of Residential Building at LG Secreta		3,000,000.00
Total		3,000,000.00
Note 17 - Water Resources and Rural Development		1,500,000.00
34001001/23020105/10000001 Constr/Provision of Boreholes at Secretariat Chamber & Works		1,500,000.00
Total		1,500,000.00
Note 18 - Information and Communication Technology		
Note 19 - Growing the Private Sector		
25001001/23030124/12000001 Rehabilitation /Repairs Markets/Park Chechenia Vet & Kawo	21,940,525.71	
Total	21,940,525.71	

Notes to Cashflow Statement – Cont'd

	Actual 2018	Actual 2017
	₦	₦
Note - 20 Reform of Government and Governance		
25001001/23010105/13000001 Purchase of LG Chairman's Vehicles	10,200,000.00	
25001001/23010113/13000003 Purchase of Computers at L. G. Secretariat	300,000.00	
25001001/23030121/13000010 Rehab/Rep Of Office Buildings Council Chamber L.G Secretariat	12,847,108.20	
25001001/23030121/13000013 Conduct Periodic Maintenance of Office building	33,631,505.40	
25001001/23030121/13000014 Rehabilitation of Local Government Secretariat & Land Scapin	34,921,743.06	
Total	91,900,356.66	
Note 21 - Power		
34001001/23010119/14000006 Purchase of Transformer @ Tipper Garage Malali		4,000,000.00
34001001/23010119/14000007 Purchase Of Transformers U/Kudu- U/Rimi		3,739,204.41
34001001/23020103/14000014 Constr/Prov. Of Solar Power Str Light @ Muri Gwai/Lokoja Rd		5,000,000.00
34001001/23020103/14000015 Constr / Prov Of Solar Power Street Light Along Oriakwata Rd		5,000,000.00
34001001/23020103/14000016 Construction /Provision of Solar Light at Kawo Mando Parks	18,126,028.00	
Total	18,126,028.00	17,739,204.41
Note 22 - Rail		
Note 24 - Road		
34001001/23020114/17000010 Construction of Nasarawa Road	25,814,375.00	
Total	25,814,375.00	
Note 29 - Net Cash Flow from Investing Activities		
Capital Expenditure by Administrative Sector	133,595,882.37	
Capital Expenditure by Economic Sector	43,940,403.00	22,239,204.41
Capital Expenditure by Social Sector	52,270,774.45	48,012,739.13
Total	229,807,059.82	70,251,943.54
Note 29A - Net Cash Flow From Investment Activities:		
Purchase of Fixed Assets General	52,970,774.45	55,751,943.54
Construction and Provision of Fixed Assets General	73,495,403.00	11,500,000.00
Rehabilitation and Repairs of Fixed Assets General	103,340,882.37	3,000,000.00
Total - 29A	229,807,059.82	70,251,943.54
Note 29B - Net Cash From Investing Activities by Location		
Total - 29B	248,437.93	11,625,884.66

Notes to Cashflow Statement – Cont'd

	Actual 2018	Actual 2017
	₦	₦
Note 36 - BTL Receipts		
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	8,728,996.94	32,960,086.61
20001001/12150005 Deposits	538,493.73	
20001001/12150007 Monthly Net Total Salary Control Accounts		7,931,680.12
20001001/12150009 SIGMA Pension Deduction		10,342,631.43
20001001/12150012 NULGE	2,862,857.98	12,098,065.99
20001001/12150013 Medical Union Due		200,000.00
20001001/12150016 Monthly Repayment by Staff from Each L.G (Laptop 17)		13,643,020.00
20001001/12150020 Sharp Sharp Loan		7,749,324.02
20001001/12150032 NUT	9,900,056.86	17,455,737.50
20001001/12150034 Endwell	27,538,000.00	25,740,000.00
20001001/12150036 National Housing Fund	1,830,819.46	2,800,474.38
20001001/12150039 AOPSHON	67,000.00	469,000.00
Total	51,466,224.97	131,390,020.05
Note 37 - Below the Line Payments		
20001001/22080003 Union Deductions	8,728,996.94	32,960,086.61
20001001/22080005 Deposits	538,493.73	
20001001/22080007 Monthly Net Total Salary Control Accounts		7,931,680.12
20001001/22080009 SIGMA Pension		10,342,631.43
20001001/22080012 NULGE	2,862,857.98	12,098,065.99
20001001/22080013 Medical Union Due		200,000.00
20001001/22080016 Monthly Repayment by Staff from Each L. G.		13,643,020.00
20001001/22080020 Sharp Sharp Loan		7,749,324.02
20001001/22000032 NUT Deduction	9,900,056.86	17,455,737.50
20001001/22080034 Endwell Deduction	27,538,000.00	25,740,000.00
20001001/22000036 National Housing Fund Deduction	1,830,819.46	2,800,474.38
20001001/22080039 AOPSHON	67,000.00	469,000.00
Total	51,466,224.97	131,390,020.05
Note 38 - Closing Balance		
20001001/31010105 UBA - Personnel Cost Acct.	206,241.61	
20001001/31010109 UBA - Main Account	982,002.21	27,991.08
20001001/31010100 UBA - Project Account	84,034,849.99	220,446.85
Sub Total: Cash and Bank	85,223,093.81	248,437.93
Total Consolidated Cash & Bank Balances	85,223,093.81	248,437.93

NOTE TO ASSETS AND LIABILITIES

	Actual 2018	Actual 2017
	₦	₦
Note 39 - Treasuries and Banks		
UBA - Personnel Cost Acct.	206,241.61	
UBA - Main Account	982,002.21	27,991.08
UBA - Project Account	84,034,849.99	220,446.85
Total	85,223,093.81	248,437.93
Note 40 - Investments		
Intercity Bank Plc - (Unity Bank)	2,000,000.00	2,000,000.00
NUB Int'l Bank Plc (First Inland Bank)	5,500,000.00	5,500,000.00
Global Bank Plc	500,000.00	500,000.00
Total	8,000,000.00	8,000,000.00
Note 41 - Advances		
Jaruma		90,000.00
Garba Shehu		32,400.00
Hussaini B Ahmed		360,000.00
Yusuf A. Abubakar		1,024,410.00
Garba Shehu		70,000.00
Fatima Sambo		37,000.00
Mordecai E. Bitrus		9,810,000.00
Mordecai E. Bitrus		7,189,954.00
Yusuf A. Abubakar		1,154,500.00
Mordacai E Bitrus		1,000,000.00
Total		20,768,264.00
Total Advances		20,768,264.00
Note 42 - Consolidated Revenue Fund		
Opening Balance	248,437.93	11,625,884.66
Add/(Less) Net Recurrent Surplus/(Deficit)	84,974,655.88	11,377,446.73
Closing Balance	85,223,093.81	248,437.93
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Bicycle License			6,000,000.00	6,000,000.00	6,000,000.00-	3,000,000.00	2,500,000.00
Liquor License			15,970,000.00	15,970,000.00	15,970,000.00-	15,354,000.00	14,500,000.00
Kiosk License			23,000,000.00	23,000,000.00	23,000,000.00-	21,000,000.00	18,000,000.00
Open Air Preaching Permit			3,780,000.00	3,780,000.00	3,780,000.00-	3,200,000.00	1,400,000.00
Total			48,750,000.00	48,750,000.00	48,750,000.00-	42,554,000.00	36,400,000.00
Note 51 - Rates							
Tenement Rate		18,395,729.66	34,000,000.00	34,000,000.00	15,604,270.34-	35,000,000.00	29,000,000.00
Total		18,395,729.66	34,000,000.00	34,000,000.00	15,604,270.34-	35,000,000.00	29,000,000.00
Note 52 - Fees							
Slaughter Fees			9,780,000.00	9,780,000.00	9,780,000.00-	8,000,000.00	4,780,000.00
Night Soil Disposal/Deport Fees			15,900,000.00	15,900,000.00	15,900,000.00-	12,000,000.00	11,000,000.00
Contract Registration Fees			16,288,847.00	16,288,847.00	16,288,847.00-	12,543,000.00	11,780,000.00
Marriage/Divorce Fees			15,000,000.00	15,000,000.00	15,000,000.00-	12,000,000.00	11,500,000.00
Advertising Fees			21,000,000.00	21,000,000.00	21,000,000.00-	1,800,000.00	1,200,000.00
Customary Right of Occupancy Fees			24,000,000.00	24,000,000.00	24,000,000.00-	15,000,000.00	12,000,000.00
Parking Fees			890,000.00	890,000.00	890,000.00-	342,000.00	378,000.00
Total			102,858,847.00	102,858,847.00	102,858,847.00-	61,685,000.00	52,638,000.00
Note 53 - Fines							
Fine on Obstruction			4,500,000.00	4,500,000.00	4,500,000.00-	5,000,000.00	3,000,000.00
Total			4,500,000.00	4,500,000.00	4,500,000.00-	5,000,000.00	3,000,000.00
Note 55 - Earnings							
Earning from Market	3,284,963.38		2,039,400.00	2,039,400.00	2,039,400.00-	1,500,000.00	1,700,000.00
Earning from Motor Park			20,316,500.00	20,316,500.00	20,316,500.00-	19,008,000.00	18,900,000.00
Total	3,284,963.38		22,355,900.00	22,355,900.00	22,355,900.00-	20,508,000.00	20,600,000.00
Note 63 - Employee Compensation							
Admin and Finance	564,984,974.06	188,646,959.83	188,846,789.00	188,846,789.00	199,829.17+	200,031,467.00	220,034,614.00
Department of Education Social Development						1,341,239,077.00	1,475,362,984.00
Department of Primary Health Care	125,410,934.50	171,031,732.72	171,498,442.00	171,498,442.00	466,709.28+	188,648,286.00	207,513,114.00
Contribution to Primary Education	1,068,254,082.76	1,267,555,518.28	1,212,308,252.00	1,316,087,047.00	48,531,528.72+		
Total	1,758,649,991.32	1,627,234,210.83	1,572,653,483.00	1,676,432,278.00	49,198,067.17+	1,729,918,830.00	1,902,910,712.00

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
Note 64 - Social Benefits							
Contribution to Local Government Pension Fund	55,933,155.52	208,439,099.38	162,470,752.00	208,473,195.00	34,095.62+	182,470,752.00	182,470,752.00
Severance Gratuity	28,799,530.00						
10% Contributory Pension Funds				46,002,443.00	46,002,443.00+		
Pension Arrears	26,000,000.00						
Total	110,732,685.52	208,439,099.38	162,470,752.00	254,475,638.00	46,036,538.62+	182,470,752.00	182,470,752.00
Note 65 - Overhead Cost							
Office of the Chairman	20,200,000.00						
Personnel Management	37,449,262.37	282,934,665.14	314,263,703.00	311,965,956.00	29,031,290.86+	97,667,408.00	100,167,408.00
Department of Agriculture & Natural Resources		470,000.00	1,915,000.00	1,915,000.00	1,445,000.00+	1,915,000.00	1,915,000.00
Department of Finance	30,402,317.00						
Department of Works and Housing	8,454,500.00	3,622,786.89	4,476,000.00	4,476,000.00	853,213.11+	4,326,000.00	4,326,000.00
Department of Planning Research & Statistics	2,280,000.00						
Department of Education	15,141,000.00	37,139,767.00	42,551,600.00	40,551,600.00	3,411,833.00+	41,316,600.00	41,816,600.00
Department of Health	25,549,920.00	19,132,097.00	27,730,000.00	22,730,000.00	3,597,903.00+	23,730,000.00	23,730,000.00
Contribution to Primary Education							
Total	139,476,999.37	343,299,316.03	390,936,303.00	381,638,556.00	38,339,239.97+	168,955,008.00	171,955,008.00
Note 66 - CRFC (Excluding S/ Benefits & Pub Debts)							
Domestic Loan and Interest Repayment	3,690,000.00						
Settlement of Liabilities	500,666.95	8,666,079.11	9,000,000.00	39,000,000.00	30,333,920.89+		
Total	4,190,666.95	8,666,079.11	9,000,000.00	39,000,000.00	30,333,920.89+		
Note 67 - BTL Receipts							
PAYE Taxes due to State Board of Internal Revenue	32,960,086.61	8,728,996.94			8,728,996.94+		
Deposits		538,493.73			538,493.73+		
Monthly Net Total Salary Control Accounts	7,931,680.12						
SIGMA Pension Deduction	10,342,631.43						
NULGE	12,098,065.99	2,862,857.98			2,862,857.98+		
Medical Union Due	200,000.00						
Monthly Repayment by Staff from Each L.G (Laptop 17)	13,643,020.00						
Sharp Sharp Loan	7,749,324.02						
NUT	17,455,737.50	9,900,056.86			9,900,056.86+		
Endwell	25,740,000.00	27,538,000.00			27,538,000.00+		
National Housing Fund	2,800,474.38	1,830,819.46			1,830,819.46+		
AOPSHON	469,000.00	67,000.00			67,000.00+		
Total	131,390,020.05	51,466,224.97			51,466,224.97+		

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
Note 68 - Below the Line Payments							
Union Deductions	32,960,086.61	8,728,996.94			8,728,996.94-		
Deposits		538,493.73			538,493.73-		
Monthly Net Total Salary Control Accounts	7,931,680.12						
SIGMA Pension	10,342,631.43						
NULGE	12,098,065.99	2,862,857.98			2,862,857.98-		
Medical Union Due	200,000.00						
Monthly Repayment by Staff from Each L. G.	13,643,020.00						
Sharp Sharp Loan	7,749,324.02						
NUT Deduction	17,455,737.50	9,900,056.86			9,900,056.86-		
Endwell Deduction	25,740,000.00	27,538,000.00			27,538,000.00-		
National Housing Fund Deduction	2,800,474.38	1,830,819.46			1,830,819.46-		
AOPSHON	469,000.00	67,000.00			67,000.00-		
Total	131,390,020.05	51,466,224.97			51,466,224.97-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
Note 70 - Other Capital Receipts							
25001001/14020203 Paris Club Recovery				244,590,891.00	244,590,891.00-		
Total				244,590,891.00	244,590,891.00-		
Note 71 - General Public Services							
25001001/23010105/13000001 Purchase of LG Chairman's Vehicles		10,200,000.00	10,280,000.00	20,280,000.00	10,080,000.00+		
25001001/23010113/13000003 Purchase of Computers at L. G. Secretariat		300,000.00	1,020,000.00	1,020,000.00	720,000.00+		
25001001/23030121/13000010 Rehab/Rep Of Office Buildings Council Chamber LG Secretariat		12,847,108.20	15,355,000.00	25,355,000.00	12,507,891.80+		
25001001/23030121/13000013 Conduct Periodic Maintenance of Office building		33,631,505.40	4,500,000.00	53,500,000.00	19,868,494.60+	1,000,000.00	3,500,000.00
25001001/23030121/13000014 Rehabilitation of Local Government Secretariat & Land Scaping		34,921,743.06	35,000,000.00	35,000,000.00	78,256.94+	27,000,000.00	27,000,000.00
25001001/23010106/13000015 Purchase of 7No Police Patrol Vehicles				11,550,000.00	11,550,000.00+		
25001001/23020101/13000016 Construction/Renovation of 3No Civilian JTF Office at Doka				5,000,000.00	5,000,000.00+		
17001001/23010129/13000001 Installations of Intercom			960,500.00	960,500.00	960,500.00+		
Total		91,900,356.66	67,115,500.00	152,665,500.00	60,765,143.34+	28,000,000.00	30,500,000.00
Note 74 - Economic Affairs							
25001001/23030124/12000001 Rehabilitation /Repairs Markets/Park Chechenia Vet & Kawo		21,940,525.71	29,345,000.00	29,345,000.00	7,404,474.29+		
25001001/23030124/12000002 Rehabilitation of Kawo/Mando markets			1,000,000.00	1,000,000.00	1,000,000.00+		
34001001/23020118/13000003 Construction/Provision of Infrastructure (Refund to State Gv				175,067,884.00	175,067,884.00+		
34001001/23010119/14000006 Purchase of Transformer @ Tipper Garage Malali	4,000,000.00						
34001001/23010119/14000007 Purchase Of Transformers U/Kudu- U/Rimi	3,739,204.41						
34001001/23020103/14000014 Constr/Prov. Of Solar Power Str Light @ Muri Gwai/Lokoja Rd	5,000,000.00						
34001001/23020103/14000015 Constr / Prov Of Solar Power Street Light Along Oriakwata Rd	5,000,000.00						
34001001/23020103/14000016 Construction /Provision of Solar Light at Kawo Mando Parks		18,126,028.00	20,000,000.00	20,000,000.00	1,873,972.00+		
34001001/23020114/17000002 Construction/Provision of Bridges at Kabala Costain/Doki			20,190,000.00	190,000.00	190,000.00+	3,000,000.00	3,000,000.00
34001001/23020114/17000010 Construction of Nasarawa Road		25,814,375.00	30,654,019.00	30,654,019.00	4,839,644.00+		
17001001/23020103/14000001 Purchase /Installations of transformers across the 12 wards			19,250,000.00	250,000.00	250,000.00	5,250,000.00	
Total	17,739,204.41	65,880,928.71	120,439,019.00	256,506,903.00	190,625,974.29+	8,250,000.00	3,000,000.00
Note 75 - Environmental Protection							
Note 76 - Housing and Community Development							
34001001/23030101/06000001 Rehabilitation/Repairs of Residential Building at LG Secretariat	3,000,000.00						
34001001/23020105/10000001 Constr/Provision of Boreholes at Secretariat Chamber &Works	1,500,000.00						
17001001/23010129/11000002 Purchase of Information Gadgets			1,500,000.00	1,500,000.00	1,500,000.00+		
Total	4,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00+		
Note 77 - Health							
25001001/23030105/04000001 Renovation of building proposed Warri Street Clinic			5,000,000.00	5,000,000.00	5,000,000.00+		
21001001/23020106/04000001 Construction of PHC Shaba Ward		9,800,000.00	10,000,000.00	52,973,007.00	43,173,007.00+	10,000,000.00	
Total		9,800,000.00	15,000,000.00	57,973,007.00	48,173,007.00+	10,000,000.00	

Notes to Statement of Capital Development Fund – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
Note 78 - Recreation Culture and Religion							
Note 79 - Education							
25001001/23020107/05000001 Construction /provision of infrastructures fencing of School		19,755,000.00	41,576,999.00	21,576,999.00	1,821,999.00+	30,000,000.00	
17001001/23010124/05000001 Purchase of Teaching/Learning Aid Equipment	21,472,000.00	27,889,074.88	35,000,000.00	35,000,000.00	7,110,925.12+	30,000,000.00	30,000,000.00
17001001/23010124/05000002 Purchase of Classroom furniture Across the 12 wards	26,540,739.13	14,581,699.57	21,000,000.00	21,000,000.00	6,418,300.43+		
Total	48,012,739.13	62,225,774.45	97,576,999.00	77,576,999.00	15,351,224.55+	60,000,000.00	30,000,000.00

SCHEDULE OF RECURRENT REVENUE

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Admin & Finance Department							
20001001/11010001 Statutory Allocation	1,449,875,103.06	1,992,785,653.76	1,561,099,115.00	1,561,099,115.00	431,686,538.76+	1,345,570,000.00	1,236,000,000.00
20001001/11010002 Share of VAT	450,732,397.52	408,001,858.99	561,732,553.00	561,732,553.00	153,730,694.01-	480,500,000.00	513,000,000.00
20001001/11010003 Excess Crude	38,667,404.57	35,513,968.14			35,513,968.14+		
20001001/11010005 Budget Augmentation	18,672,807.34						
20001001/11010006 NNPC Refunds		3,551,396.81			3,551,396.81+		
20001001/11010007 Special Allocation	1,065,107.04						
20001001/11010008 Stabilization Fund Receipts	5,102,561.63						
20001001/11010009 Refund from Paris Club				216,485,934.00	216,485,934.00-		
20001001/11010011 10% Allocation from State			20,469,427.00	20,469,427.00	20,469,427.00-	23,000,000.00	18,900,000.00
20001001/11010013 Exchange Rate Difference	104,524,495.43	13,030,299.62			13,030,299.62+		
20001001/11000019 Share of Forex Equalization		25,960,598.46			25,960,598.46+		
20001001/11000020 Excess Bank Charges Recovered		5,180,915.61			5,180,915.61+		
Total	2,068,639,876.59	2,484,024,691.39	2,143,301,095.00	2,359,787,029.00	124,237,662.39+	1,849,070,000.00	1,767,900,000.00
TAXES							
25001001 - Admin & Finance Department							
Total			5,000,000.00	5,000,000.00	5,000,000.00-	3,400,000.00	2,000,000.00
LICENSES							
25001001 - Admin & Finance Department							
20001001/12020012 Bicycle License			6,000,000.00	6,000,000.00	6,000,000.00-	3,000,000.00	2,500,000.00
20001001/12020031 Liquor License			15,970,000.00	15,970,000.00	15,970,000.00-	15,354,000.00	14,500,000.00
20001001/12020033 Kiosk License			23,000,000.00	23,000,000.00	23,000,000.00-	21,000,000.00	18,000,000.00
20001001/12020041 Open Air Preaching Permit			3,780,000.00	3,780,000.00	3,780,000.00-	3,200,000.00	1,400,000.00
Total			48,750,000.00	48,750,000.00	48,750,000.00-	42,554,000.00	36,400,000.00
RATES							
25001001 - Admin & Finance Department							
20001001/12030001 Tenement Rate		18,395,729.66	34,000,000.00	34,000,000.00	15,604,270.34-	35,000,000.00	29,000,000.00
Total		18,395,729.66	34,000,000.00	34,000,000.00	15,604,270.34-	35,000,000.00	29,000,000.00
FEES							
25001001 - Admin & Finance Department							
20001001/12040003 Slaughter Fees			9,780,000.00	9,780,000.00	9,780,000.00-	8,000,000.00	4,780,000.00
20001001/12040010 Night Soil Disposal/Deport Fees			15,900,000.00	15,900,000.00	15,900,000.00-	12,000,000.00	11,000,000.00
20001001/12040017 Contract Registration Fees			16,288,847.00	16,288,847.00	16,288,847.00-	12,543,000.00	11,780,000.00

Schedule of Recurrent Revenue – Cont’d

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
20001001/12040018 Marriage/Divorce Fees			15,000,000.00	15,000,000.00	15,000,000.00-	12,000,000.00	11,500,000.00
20001001/12040022 Advertising Fees			21,000,000.00	21,000,000.00	21,000,000.00-	1,800,000.00	1,200,000.00
20001001/12040031 Customary Right of Occupancy Fees			24,000,000.00	24,000,000.00	24,000,000.00-	15,000,000.00	12,000,000.00
20001001/12040054 Parking Fees			890,000.00	890,000.00	890,000.00-	342,000.00	378,000.00
Total			102,858,847.00	102,858,847.00	102,858,847.00-	61,685,000.00	52,638,000.00
FINES							
25001001 - Admin & Finance Department							
20001001/12050005 Fine on Obstruction			4,500,000.00	4,500,000.00	4,500,000.00-	5,000,000.00	3,000,000.00
Total			4,500,000.00	4,500,000.00	4,500,000.00-	5,000,000.00	3,000,000.00
SALES							
25001001 - Admin & Finance Department							
EARNINGS							
25001001 - Admin & Finance Department							
20001001/12070012 Earning from Market	3,284,963.38		2,039,400.00	2,039,400.00	2,039,400.00-	1,500,000.00	1,700,000.00
20001001/12070013 Earning from Motor Park			20,316,500.00	20,316,500.00	20,316,500.00-	19,008,000.00	18,900,000.00
Total	3,284,963.38		22,355,900.00	22,355,900.00	22,355,900.00-	20,508,000.00	20,600,000.00
INTEREST EARNED							
25001001 - Admin & Finance Department							
BELOW THE LINE RECEIPTS							
25001001 - Admin & Finance Department							
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	32,960,086.61	8,728,996.94			8,728,996.94+		
20001001/12150005 Deposits		538,493.73			538,493.73+		
20001001/12150007 Monthly Net Total Salary Control Accounts	7,931,680.12						
20001001/12150009 SIGMA Pension Deduction	10,342,631.43						
20001001/12150012 NULGE	12,098,065.99	2,862,857.98			2,862,857.98+		
20001001/12150013 PAYE Deductions	200,000.00						
20001001/12150016 Monthly Repayments by Staff of LG	13,643,020.00						
20001001/12150020 Sharp Sharp Loan	7,749,324.02						
20001001/12150032 NUT	17,455,737.50	9,900,056.86			9,900,056.86+		
20001001/12150034 Endwell	25,740,000.00	27,538,000.00			27,538,000.00+		
20001001/12150036 National Housing Fund	2,800,474.38	1,830,819.46			1,830,819.46+		
20001001/12150039 AOPSHON	469,000.00	67,000.00			67,000.00+		
Total	131,390,020.05	51,466,224.97			51,466,224.97+		

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
11001001/22020604 Security Vote (Including Operations)	3,000,000.00						
11001001/22020606 Physical Security Vote	10,000,000.00						
11001001/22021001 Refreshment & Meals	2,200,000.00						
11001001/22021035 Local Government Election	5,000,000.00						
Sub Total Overhead Cost	20,200,000.00						
Total Recurrent Expenditure	20,200,000.00						
11013001 - SECRETARY TO THE LOCAL GOVERNMENT							
12003001 - THE COUNCIL							
25001001 - DEPARTMENT OF ADMIN & FINANCE							
25001001/21010101 Basic Salary	313,891,673.95	188,646,959.83	188,846,789.00	188,846,789.00	199,829.17+	200,031,467.00	220,034,614.00
25001001/21010104 Salary Arrears	251,093,300.11						
Sub Total - Personnel Cost	564,984,974.06	188,646,959.83	188,846,789.00	188,846,789.00	199,829.17+	200,031,467.00	220,034,614.00
25001001/22020101 Local Travel and Transport - Training	2,871,772.39	3,848,200.00	3,900,000.00	3,900,000.00	51,800.00+	3,900,000.00	3,900,000.00
25001001/22020102 Local Travel and Transport - Others	1,562,290.00	8,760,426.00	9,290,000.00	9,290,000.00	529,574.00+	5,940,000.00	5,940,000.00
25001001/22020103 International Transport and Travels - Training		1,703,000.00	2,000,000.00	2,000,000.00	297,000.00+	2,000,000.00	2,000,000.00
25001001/22020106 Duty Tour Allowance-Civil Servant		8,598,423.00	9,079,252.00	9,079,252.00	480,829.00+	1,380,000.00	1,380,000.00
25001001/22020301 Office Stationeries/Computer Consumables		5,938,480.00	8,938,480.00	5,938,480.00		8,638,480.00	8,638,480.00
25001001/22020306 Printing of Security Documents		5,000,000.00	8,000,000.00	5,000,000.00		8,000,000.00	8,000,000.00
25001001/22020309 Uniforms & Other Clothing		3,669,000.00	5,160,000.00	5,160,000.00	1,491,000.00+		
25001001/22020402 Maintenance of Office Furniture		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+		1,000,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs		1,500,020.00	2,500,000.00	2,500,000.00	999,980.00+	1,000,000.00	2,500,000.00
25001001/22020404 Maintenance of Office / IT Equipments		322,900.00	1,100,000.00	1,100,000.00	777,100.00+	1,100,000.00	1,100,000.00
25001001/22020405 Maintenance of Plants & Generators		3,028,000.00	3,466,000.00	3,466,000.00	438,000.00+	2,466,000.00	2,466,000.00
25001001/22020415 Maintenance of Boreholes		13,605,391.29	20,000,000.00	20,000,000.00	6,394,608.71+		
25001001/22020501 Training Staff Development and Welfare	800,000.00						
25001001/22020503 Contribution to Training Fund	12,387,239.00	9,975,647.36	12,450,000.00	12,450,000.00	2,474,352.64+		
25001001/22020505 Workshops and Seminar	2,795,894.38					5,806,000.00	5,806,000.00
25001001/22020507 Nigeria Seafarers Dev. Programme	1,500,000.00						
25001001/22020604 Security Vote (Including Operations)		3,837,650.00	3,840,000.00	3,840,000.00	2,350.00+	3,840,000.00	3,840,000.00
25001001/22020606 Physical Security		45,127,500.00	30,972,500.00	46,972,500.00	1,845,000.00+	30,972,500.00	30,972,500.00
25001001/22020611 5% Incentives for Revenue Officers		938,000.00	1,835,928.00	1,835,928.00	897,928.00+	1,835,928.00	1,835,928.00
25001001/22020701 Financial Consulting	300,000.00	1,120,000.00	4,120,000.00	1,120,000.00		600,000.00	600,000.00
25001001/22020703 Legal Services	500,000.00						
25001001/22020706 Surveying Services		1,888,000.00	4,000,000.00	4,000,000.00	2,112,000.00+		
25001001/22020711 Other Consulting Services (Automation of IPSAS Accounting		1,300,000.00	2,000,000.00	2,000,000.00	700,000.00+		
25001001/22020712 Fixed Assets Register Valuation and Stagnation		4,400,000.00	5,000,000.00	5,000,000.00	600,000.00+		
25001001/22020901 Bank Charges (Other Than interest)		513,910.81	600,000.00	600,000.00	86,089.19+	600,000.00	600,000.00
25001001/22020902 Insurance Premium		1,650,459.40	1,753,500.00	1,753,500.00	103,040.60+	1,753,500.00	1,753,500.00
25001001/22020904 Other CRF Bank Charges			1,008,000.00	1,710,253.00	1,710,253.00+	1,008,000.00	1,008,000.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021002 Honorarium & Sitting Allowance		11,660,450.00	11,702,000.00	11,702,000.00	41,550.00+	12,702,000.00	12,702,000.00
25001001/22021007 Welfare Packages	735,000.00						
25001001/22021008 Subscription to Professional Bodies		740,000.00	1,000,000.00	3,000,000.00	2,260,000.00+		
25001001/22021013 Promotion Examination by LGSC	600,000.00	400,000.00	1,000,000.00	1,000,000.00	600,000.00+	1,000,000.00	1,000,000.00
25001001/22021014 Annual Budget Expenses and Administration		7,600,000.00	9,600,000.00	7,600,000.00		3,125,000.00	3,125,000.00
25001001/22021034 Benefit to Elected/Appointed Officials	8,671,149.94	40,431,491.87	41,321,667.00	41,321,667.00	890,175.13+		
25001001/22021035 Local Government Election		7,391,000.00	17,391,000.00	7,391,000.00			
25001001/22021068 Monitoring and Evaluation		2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+		
25001001/22021076 Retirement Bond Redemption Fund		80,586,715.41	81,235,376.00	81,235,376.00	648,660.59+		
25001001/22021077 Local Government Reforms	4,725,916.66	3,900,000.00	5,000,000.00	5,000,000.00	1,100,000.00+		
Sub Total Overhead Cost	37,449,262.37	282,934,665.14	314,263,703.00	311,965,956.00	29,031,290.86+	97,667,408.00	100,167,408.00
Total Recurrent Expenditure	602,434,236.43	471,581,624.97	503,110,492.00	500,812,745.00	29,231,120.03+	297,698,875.00	320,202,022.00
15001001 - DEPT. OF AGRICULTURE & FORESTRY							
15001001/22020605 Cleaning &Fumigation Services		440,000.00	1,000,000.00	1,000,000.00	560,000.00+	1,000,000.00	1,000,000.00
15001001/22020707 Agricultural Consulting		30,000.00	915,000.00	915,000.00	885,000.00+	915,000.00	915,000.00
Sub Total Overhead Cost		470,000.00	1,915,000.00	1,915,000.00	1,445,000.00+	1,915,000.00	1,915,000.00
Total Recurrent Expenditure		470,000.00	1,915,000.00	1,915,000.00	1,445,000.00+	1,915,000.00	1,915,000.00
20001001 - DEPARTMENT OF FINANCE							
20001001/22020301 Office Stationeries/Computer Consumables	2,022,000.00						
20001001/22020305 Printing of Non Security Documents	2,000,000.00						
20001001/22020306 Printing of Security Documents	1,410,200.00						
20001001/22020611 5% Incentives For Revenue Officers	670,000.00						
20001001/22020901 Bank Charges (Other Than interest)	600,000.00						
20001001/22020902 Insurance Premium	2,931,853.00						
Sub Total Overhead Cost	9,634,053.00						
Total Recurrent Expenditure	9,634,053.00						
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE							
34001001/22020201 Electricity Charges	1,154,500.00	673,613.69	1,200,000.00	1,200,000.00	526,386.31+	1,200,000.00	1,200,000.00
34001001/22020205 Water Rates		350,000.00	480,000.00	480,000.00	130,000.00+	480,000.00	480,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment		2,599,173.20	2,622,000.00	2,622,000.00	22,826.80+	2,472,000.00	2,472,000.00
34001001/22020404 Maintenance of Office Furniture	4,000,000.00						
34001001/22020415 Maintenance Of Boreholes	2,500,000.00						
34001001/22020801 Motor Vehicle Fuel Cost			174,000.00	174,000.00	174,000.00+	174,000.00	174,000.00
34001001/22021031 Rehabilitation of people with Disability	800,000.00						
Sub Total Overhead Cost	8,454,500.00	3,622,786.89	4,476,000.00	4,476,000.00	853,213.11+	4,326,000.00	4,326,000.00
Total Recurrent Expenditure	8,454,500.00	3,622,786.89	4,476,000.00	4,476,000.00	853,213.11+	4,326,000.00	4,326,000.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
38001001 - DEPT OF PLANNING RESEARCH & STAT.							
38001001/22020701 Financial Consulting	400,000.00						
38001001/22021014 Annual Budget Expenses and Administration	1,880,000.00						
Sub Total Overhead Cost	2,280,000.00						
Total Recurrent Expenditure	2,280,000.00						
17001001 - DEPT OF EDUCATION & SOCIAL DEVELOPMENT							
17001001/21010101 Basic Salary						1,341,239,077.00	1,475,362,984.00
Sub Total - Personnel Cost						1,341,239,077.00	1,475,362,984.00
17001001/22020202 Telephone Charges	500,000.00						
17001001/22020203 Internet Access Charges			480,000.00	480,000.00	480,000.00+	480,000.00	480,000.00
17001001/22020303 Newspapers			201,600.00	201,600.00	201,600.00+	201,600.00	201,600.00
17001001/22020304 Magazines & Periodicals		400,000.00	520,000.00	520,000.00	120,000.00+	520,000.00	520,000.00
17001001/22020305 Printing of Non Security Documents		8,495,867.00	8,715,000.00	8,715,000.00	219,133.00+	7,780,000.00	8,280,000.00
17001001/22020310 Teaching aids/ Instruction Materials		8,300,000.00	8,880,000.00	8,880,000.00	580,000.00+	8,880,000.00	8,880,000.00
17001001/22021001 Refreshment & Meals		4,000,000.00	4,630,000.00	4,630,000.00	630,000.00+	4,330,000.00	4,330,000.00
17001001/22021002 Honorarium & Sitting Allowance	1,351,000.00						
17001001/22021003 Publicity & Advertisements		3,458,900.00	4,200,000.00	4,200,000.00	741,100.00+	4,200,000.00	4,200,000.00
17001001/22021009 Sporting Activities	1,460,000.00	5,000,000.00	7,000,000.00	5,000,000.00		7,400,000.00	7,400,000.00
17001001/22021018 Gender/Women Empowerment	1,431,000.00						
17001001/22021021 Local Cultural Festival	900,000.00	7,485,000.00	7,925,000.00	7,925,000.00	440,000.00+	7,525,000.00	7,525,000.00
17001001/22021025 NYSC Allowance	1,800,000.00						
17001001/22021047 Overhead Contribution to Primary School	4,700,000.00						
17001001/22021056 Trade Fairs Exhibition Working and Agric Shows	200,000.00						
17001001/22021067 Poverty Alleviation	1,300,000.00						
17001001/22021071 Remuneration of Traditional and Title Holders	1,499,000.00						
Sub Total Overhead Cost	15,141,000.00	37,139,767.00	42,551,600.00	40,551,600.00	3,411,833.00+	41,316,600.00	41,816,600.00
Total Recurrent Expenditure	15,141,000.00	37,139,767.00	42,551,600.00	40,551,600.00	3,411,833.00+	1,382,555,677.00	1,517,179,584.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary	125,410,934.50	171,031,732.72	171,498,442.00	171,498,442.00	466,709.28+	188,648,286.00	207,513,114.00
Sub Total - Personnel Cost	125,410,934.50	171,031,732.72	171,498,442.00	171,498,442.00	466,709.28+	188,648,286.00	207,513,114.00
21001001/22020307 Drugs & Medical Supplies		5,582,007.00	6,500,000.00	6,500,000.00	917,993.00+	21,500,000.00	21,500,000.00
21001001/22020406 Other maintenance Services		1,999,999.60	2,230,000.00	2,230,000.00	230,000.40+	2,230,000.00	2,230,000.00
21001001/22020708 Medical Consulting		4,899,290.40	10,000,000.00	5,000,000.00	100,709.60+		
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services	5,815,730.00	2,150,800.00	3,000,000.00	3,000,000.00	849,200.00+		
21001001/22021027 IPDS	9,924,190.00						
21001001/22021052 System and Services of PHC	1,000,000.00						
21001001/22021054 Community Management of Acute Malnutrition		4,500,000.00	6,000,000.00	6,000,000.00	1,500,000.00+		
21001001/22021057 Disease Surveillance	8,810,000.00						
Sub Total Overhead Cost	25,549,920.00	19,132,097.00	27,730,000.00	22,730,000.00	3,597,903.00+	23,730,000.00	23,730,000.00
Total Recurrent Expenditure	150,960,854.50	190,163,829.72	199,228,442.00	194,228,442.00	4,064,612.28+	212,378,286.00	231,243,114.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
MANDATORY DEDUCTIONS							
17001001/21000000 Contribution for Primary Education	1,068,254,082.76	1,267,555,518.28	1,212,308,252.00	1,316,087,047.00	48,531,528.72+		
Total	1,068,254,082.76	1,267,555,518.28	1,212,308,252.00	1,316,087,047.00	48,531,528.72+		
SOCIAL BENEFITS							
DEPARTMENT OF ADMIN AND FINANCE							
11001001/22010102 Contribution to Local Government Pension Fund	55,933,155.52	208,439,099.38	162,470,752.00	208,473,195.00	34,095.62+	182,470,752.00	182,470,752.00
11001001/22010104 Severance Gratuity	28,799,530.00						
11001001/22010105 10% Contributory Pension Funds				46,002,443.00	46,002,443.00+		
25001001/22010106 Pension Arrears	26,000,000.00						
Total	110,732,685.52	208,439,099.38	162,470,752.00	254,475,638.00	46,036,538.62+	182,470,752.00	182,470,752.00

SCHEDULE OF CAPITAL RECEIPTS

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
20001001/14010101 Transfer from CRF to CDF	70,251,943.54	229,807,059.82	225,705,304.00	225,705,304.00	4,101,755.82+	72,050,000.00	35,500,000.00
Total	70,251,943.54	229,807,059.82	225,705,304.00	225,705,304.00	4,101,755.82+	72,050,000.00	35,500,000.00
OTHER CAPITAL RECEIPTS							
MISCELLANEOUS							
25001001/14020203 Paris Club Recovery				244,590,891.00	244,590,891.00-		
Total				244,590,891.00	244,590,891.00-		
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand Total	70,251,943.54	229,807,059.82	225,705,304.00	470,296,195.00	240,489,135.18-	72,050,000.00	35,500,000.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME/PROJECTS

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
25001001 - ADMIN & FINANCE							
25001001/23030105/04000001 Renovation of building proposed Warri Street Clinic			5,000,000.00	5,000,000.00	5,000,000.00+		
25001001/23020107/05000001 Construction /provision of infrastructures fencing of School		19,755,000.00	41,576,999.00	21,576,999.00	1,821,999.00+	30,000,000.00	
25001001/23030124/12000001 Rehabilitation /Repairs Markets/Park Chechenia Vet & Kawo		21,940,525.71	29,345,000.00	29,345,000.00	7,404,474.29+		
25001001/23030124/12000002 Rehabilitation of Kawo/Mando markets			1,000,000.00	1,000,000.00	1,000,000.00+		
25001001/23010105/13000001 Purchase of LG Chairman's Vehicles		10,200,000.00	10,280,000.00	20,280,000.00	10,080,000.00+		
25001001/23010113/13000003 Purchase of Computers at L. G. Secretariat		300,000.00	1,020,000.00	1,020,000.00	720,000.00+		
25001001/23030121/13000010 Rehab/Rep of Office Buildings Council Chamber L.G Sectr.		12,847,108.20	15,355,000.00	25,355,000.00	12,507,891.80+		
25001001/23030121/13000013 Conduct Periodic Maintenance of Office building		33,631,505.40	4,500,000.00	53,500,000.00	19,868,494.60+	1,000,000.00	3,500,000.00
25001001/23030121/13000014 Rehabilitation of Local Government Secretarial & Land Scaping		34,921,743.06	35,000,000.00	35,000,000.00	78,256.94+	27,000,000.00	27,000,000.00
25001001/23010106/13000015 Purchase of 7No Police Patrol Vehicles				11,550,000.00	11,550,000.00+		
25001001/23020101/13000016 Construction/Ren. of 3No Civilian JTF Office at Doka				5,000,000.00	5,000,000.00+		
Total		133,595,882.37	143,076,999.00	208,626,999.00	75,031,116.63+	58,000,000.00	30,500,000.00
15001001 - AGRICULTURE AND FORESTRY							
20001001 - FINANCE & SUPPLY							
34001001 - WORKS AND INFRASTRUCTURE							
34001001/23030101/06000001 Rehabilitation/Repairs of Residential Building at LG Secretarial	3,000,000.00						
34001001/23020105/10000001 Construction/Prov. of Boreholes at Secretariat Chamber &Works	1,500,000.00						
34001001/23020118/13000003 Construction/Provision of Infrastructure (Refund to State Gov't				175,067,884.00	175,067,884.00+		
34001001/23010119/14000006 Purchase of Transformer @ Tipper Garage Malali	4,000,000.00						
34001001/23010119/14000007 Purchase of Transformers U/Kudu- U/Rimi	3,739,204.41						
34001001/23020103/14000014 Constr/Prov. of Solar Power Str Light @ Muri Gwai/Lokoja Rd	5,000,000.00						
34001001/23020103/14000015 Construct / Prov. of Solar Power Str Light Along Oriakwata Rd	5,000,000.00						
34001001/23020103/14000016 Construction /Prov of Solar Light at Kawo Mando Parks		18,126,028.00	20,000,000.00	20,000,000.00	1,873,972.00+		
34001001/23020114/17000002 Construction/Provision of Bridges at Kabala Costain/Doki			20,190,000.00	190,000.00	190,000.00+	3,000,000.00	3,000,000.00
34001001/23020114/17000010 Construction of Nasarawa Road		25,814,375.00	30,654,019.00	30,654,019.00	4,839,644.00+		
Total	22,239,204.41	43,940,403.00	70,844,019.00	225,911,903.00	181,971,500.00+	3,000,000.00	3,000,000.00
38001001 - PLANNING RESEARCH & STATISTICS							
17001001 - EDUCATION AND SOCIAL DEVELOPMENT							
17001001/23010124/05000001 Purchase of Teaching/Learning Aid Equipment	21,472,000.00	27,889,074.88	35,000,000.00	35,000,000.00	7,110,925.12+	30,000,000.00	30,000,000.00
17001001/23010124/05000002 Purchase of Classroom Furniture	26,540,739.13	14,581,699.57	21,000,000.00	21,000,000.00	6,418,300.43+		
17001001/23010129/11000002 Purchase of Information Gadgets			1,500,000.00	1,500,000.00	1,500,000.00+		
17001001/23010129/13000001 Installations of Intercom			960,500.00	960,500.00	960,500.00+		
17001001/23020103/14000001 Purchase /Installations of transformers across the 12 wards			19,250,000.00	250,000.00	250,000.00+	5,250,000.00	
Total	48,012,739.13	42,470,774.45	77,710,500.00	58,710,500.00	16,239,725.55+	35,250,000.00	30,000,000.00

Schedule of Detailed Capital Expenditure by Organization by Programme/Projects – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
21001001 - DEPT OF PRIMARY HEALTH CARE							
21001001/23020106/04000001 Construction of PHC Shaba Ward		9,800,000.00	10,000,000.00	52,973,007.00	43,173,007.00+	10,000,000.00	
Total		9,800,000.00	10,000,000.00	52,973,007.00	43,173,007.00+	10,000,000.00	
KAWO DEVELOPMENT AREA							
DOKA DEVELOPMENT AREA							
Grand Total	70,251,943.54	229,807,059.82	301,631,518.00	546,222,409.00	316,415,349.18+	106,250,000.00	63,500,000.00
21001001/23010122/04000002 Purchase of Tricycle Ambulance			24,000,000.00	24,000,000.00	24,000,000.00+		
21001001/23010122/04000003 Purchase of Solar Power Refrigerator for Health Facilities			2,000,000.00	2,000,000.00	2,000,000.00+		
21001001/23010122/04000004 Purchase of Medical Test for PHC			6,000,000.00	6,000,000.00	6,000,000.00+		
21001001/23020106/04000005 Purchase of Hand Tillers (10Nos)		5,450,000.00	15,000,000.00	15,000,000.00	9,550,000.00+		
21001001/23010122/04000006 Repair of Health Vehicle (02)			2,500,000.00	2,500,000.00	2,500,000.00+		
21001001/23010107/09000003 Isuzu FTR			8,000,000.00	8,000,000.00	8,000,000.00+		
Total	829,314.00	5,450,000.00	62,500,000.00	62,500,000.00	57,050,000.00+		
KAWO DEVELOPMENT AREA							
61001001/23020113/01000001 Construction of Slaughter Slab at Ung/Shanu			2,000,000.00	2,000,000.00	2,000,000.00+		
61001001/23030121/03000001 Comple of Ren Work & Equipping Skills Acquisitn U/Kanawa	300,000.00		2,000,000.00	2,000,000.00	2,000,000.00+		
61001001/23020118/03000002 Construction of Skills Acquisition Center KTC Quarters Kawo			2,000,000.00	2,000,000.00	2,000,000.00+		
61001001/23010122/04000001 Purchase of Anti-Malaria (NAPSAC) for use during the Monthly			3,000,000.00	3,000,000.00	3,000,000.00+		
61001001/23010124/05000001 Supply of Desks/Chairs to LEA Pri Schs Badarawa I&II Malali			2,000,000.00	2,000,000.00	2,000,000.00+		
61001001/23010124/05000002 Supply of Desk/Chairs to LEA Primary Schools Air Force			1,000,000.00	1,000,000.00	1,000,000.00+		
61001001/23020107/05000003 Fencing of Ali Dogo Primary Schools @ Ung Shanu			3,000,000.00	3,000,000.00	3,000,000.00+		
61001001/23020107/05000004 Const of 1 Block of 1 Classroom With an office @ Farin Gida			3,000,000.00	3,000,000.00	3,000,000.00+		
61001001/23030106/05000005 Renovation of 1 blocks of 2 Classroom at domestic Science Sch.			3,000,000.00	3,000,000.00	3,000,000.00+		
61001001/23010124/05000006 Supply of Desks/Chairs to LEA primary School @ Malali			1,000,000.00	1,000,000.00	1,000,000.00+		
61001001/23020114/17000001 Construction of Culverts & Drainage at Ung. Shekara Malali			3,000,000.00	3,000,000.00	3,000,000.00+		
Total	300,000.00		25,000,000.00	25,000,000.00	25,000,000.00+		
DOKA DEVELOPMENT AREA							
61002001/23050101/13000001 Take up Grant for the New Doka Development Area	870,000.00		24,000,000.00	24,000,000.00	24,000,000.00+		
Total	870,000.00		24,000,000.00	24,000,000.00	24,000,000.00+		
NEW DEVELOPMENT AREA							
Grand Total	39,999,314.00	10,450,000.00	813,173,917.00	813,173,917.00	802,723,917.00+		

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

PROFILE

HON. SALEH SHUAIBU -EXECUTIVE CHAIRMAN

ELECTED COUNCILLORS

HON. HUSAINI ZUBAIRU ABDULKADIR	-SECRETARY
HON. MOHAMMED MUSA	-SHABA WARD
HON. TUKUR MUSA	-GAJI WARD
HON. SALISU UMAR	-LIMAN WARD
HON. SANI BALA DOGO	-MAIBURJI WARD
HON. SIDI IDRIS	-KABALA WARD
HON. IBRAHIM AHMED	-GABASAWA WARD
HON. FARUQ UMAR	-UNGWAN SARKI WARD
HON. UMAR SHEHU	-BADARAWA WARD
HON. HARUNA ISAH	-UNGWAN DOSA WARD
HON. AMINU AYUBA	-KAWO WARD
HON. ABDULLAHI DANLADI	-HAYIN BANKI WARD
HON. HUSSAINI ISMAIL	-UNGWAN SHANU WARD

MANAGEMENT STAFF

HON. HUSSAINI ZUBAIRU ABDULKADIR	-LOCAL GOVERNMENT SECRETARY
<u>ALH. NASIRU HARANDE</u>	-DIR. ADMIN & SUPPLY
RAMATU YIMBA	-DIR. AGRIC & FORESTRY
MR. KWASAU NAISA	-DIR. EDUC. & SOCIAL DEVELOPMENT
<u>ALH. UMAR SAIDU YUSHAU</u>	-DIR. WORKS AND INFRASTRUCTURE
<u>ALH. AHMED ASHAFI</u>	-DIR. PUBLIC HEALTH CARE
MR. ZAKARI U. SWAT	-DIR. BUDGET

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.

CASH FLOW STATEMENT RECEIPTS

i. RECEIPTS

Total receipts during the year amounted to two billion, five hundred and fifty-five million eight hundred and eighty-six thousand, six hundred and forty-six naira, and two kobo (N2,553,886,646.02) only. This is made up of the following:

Statutory allocation	-	N2,076,022,832.40	81.29%
Value added tax	-	408,001,858.99	15.98%
Independent revenue	-	18,395,729.66	0.72%
Below the line receipts	-	51,466,224.97	2.01%
	=	N2,553,886.646.02	100%

From the above presentation, statutory allocation and value added tax both from the federation account constitute 97.27% of total receipts. This means the Local Government is over dependent on the federation account. This is more so because internally generated revenue accounted for only 0.72% of the total receipts. The Local Government's revenue consultant and the management should wake up to their responsibilities by ensuring that the revenue potentials of the Local Government are optimally tapped so as to augment receipts from the federation account.

ii. PAYMENT

Total payments during the year amounted to two billion, four hundred and sixty-eight million, nine hundred and eleven thousand, nine hundred and ninety naira, fourteen kobo (N2,468,911.14) only. This is broken down as follows:

Recurrent expenditure	-	N2,239,104,930.32	90.69%
Capital expenditure	-	229,807,059.82	9.31%
	=	N2,468,911,990.14	100%

From the above, 90.69% of resources were committed to recurrent items while infrastructure got only 9.31% of the resources. This is unacceptable. Management should therefore make conscious efforts at injecting more funds into infrastructural facilities while compensation of employees and overheads should be controlled.

MISSING PAYMENT VOUCHERS

As at 31st December, 2018, four (4) payment vouchers amounting to N2, 706,677.00 were not presented for audit inspection. See details below

DATE	PAYEE	PARTICULAR	PV. NO	AMOUNT N
17/4/2018	FAHAMA LTD	PRINTING & PHOTOCOPY	37	2,500,000.00
17/4/2018	IBRAHIM T.	PRINTING & PHOTOCOPY	51	6,677.00
7/8/2018	ABDULGAMIYU ANGO	PAYMENT FOR MEDIA	12	100,000.00
27/8/2018	SANI YUSUF	BUDGET	61	100,000.00
				N2,706,677.00

These payment vouchers should be made available for my inspection, otherwise signatories to the accounts should be surcharged.

STATEMENT OF ASSETS AND LIABILITIES

Treasuries and banks

The Local Government Treasury had a nil cash balance at the end of this financial year. However, the accounts with UBA had N982,002.21, N84,034,849.99 and N206,241.61 respectively. The bank certificates were sighted and they correspond with the balances in the accounts.

INVESTMENTS

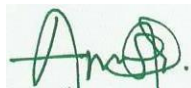
The total book value of the Local Government's investments stood at N8 million as at the end of the year. The market value of these investments however, is nothing to write home about. Since the inception of these investments, dividends have not for once been received. There is need therefore, for the Local Government to diversify its portfolio into more vibrant companies that could guarantee some dividends.

ADVANCES

All advances have been retired. This is commendable.

DEPOSITS

All third party deposits have been remitted.



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