

# **IGABI LOCAL GOVERNMENT OF KADUNA STATE**



## **REPORT OF THE TREASURER WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018**

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# **PART 1**

## **REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS**

**PROFILE**  
**OFFICIALS**

HON. JABIR KHAMIS	:	EXECUTIVE CHAIRMAN
HON. SALISU D. BALA	:	VICE CHAIRMAN
HON. YUSUF HUDU	:	SPEAKER
HON. RABI'U USMAN	:	MAJORITY LEADER
HON. AUWAL S. MOH'D	:	MEMBER
HON. DAYYABU IBRAHIM	:	MEMBER
HON. SHEHU ADAMU	:	MEMBER
HON. SIRAJU ABDULSALAM	:	MEMBER
HON. LAWAL D. DAHIRU	:	MEMBER
HON. AUWAL YA'U	:	MEMBER
HON. ALIYU YUSUF	:	MEMBER
HON. LAWAL SALISU	:	MEMBER
HON. SHEHU YAKUBU	:	MEMBER
HON. AHMED MOHAMMED	:	MEMBER
HON. JA'AFARU MURTALA DABO	:	COUNCIL SECRETARY

**SUPERVISORY COUNCIL**

HON. BASHIR SHAFIU	:	SUPERVISORY COUNCILOR FOR E. S. D
HON. ABDULLAHI UMAR	:	SUPERVISORY COUNCILOR FOR AGRICULTURE
HON. ABBASI ABDULLAHI	:	SUPERVISORY COUNCILOR FOR ADMIN
HON. SALISU D. BALA	:	VICE CHAIRMAN/SUPERVISORY COUNCILOR FOR WORKS AND HOUSING

**TOP MANAGEMENT STAFF**

OTHMAN YUSUF ASHAFU	:	DIRECTOR ADMIN AND FINANCE
RILWANU SANI	:	LOCAL GOVERNMENT TREASURER
KABIR A. LIMAN	:	DIRECTOR EDUCATION AND SOCIAL WELFARE
IBRAHIM TIJJAN	:	DIRECTOR AGRIC AND NATURAL RESOURCES
DANIEL TELLA	:	DIRECTOR WORKS AND HOUSING
HABILA BAREN	:	DIRECTOR PRIMARY HEALTH CARE
SHEHU M. TUKUR	:	DEPUTY DIRECTOR BUDGET, PLANNING & RESEARCH

**QUALITY ASSURANCE CONSULTANT**

:	<b>MOLD COMPUTERS &amp; COMMUNICATIONS LTD</b> (DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, HR AND PAYROLL SOFTWARE) 5B, Kukawa Avenue, Kaduna - Nigeria <b>Mobile Phone:</b> 0803-327-8803, 0803-491-2489 <b>E-mail:</b> mold_computers@yahoo.com, info@moldtreasuryacademy.com <b>URL:</b> www. moldtreasuryacademy.com
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## **PROFILE**



**HON. JABIR KHAMIS  
EXECUTIVE CHAIRMAN**



**HON. JA'AFARU M. DABO  
COUNCIL SECRETARY**



**ALH. OTHMAN YUSUF ASHAF  
DIRECTOR ADMIN & FINANCE**



**ALH. RILWANU SANI  
L.G. TREASURER**

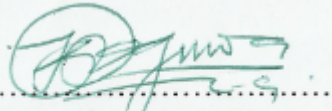
## **1.0 CHAIRMAN'S REPORT**

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



.....  
**HON. JABIR KHAMIS**  
**EXECUTIVE CHAIRMAN**

## **2.0 REPORT OF THE TREASURER**

### **2.1 INTRODUCTION**

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

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 46 to 48.

#### 2.3.1 CONSOLIDATED REVENUE FUND

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦3.197Billion. The total recurrent payment charged to the Fund in line with Igabi Local Government Appropriation Act 2018 was ₦3.196Billion. The operation of the Fund resulted into a net recurrent surplus of ₦1.80 Million for the year. The closing balance of the fund as at 31<sup>st</sup> December, 2018 was ₦9.19Million.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		7,393,425.79		12,635,985.02
Recurrent Receipts	3,197,962,355.80		2,224,476,976.29	
Recurrent Expenditure	3,196,161,614.68		2,229,719,535.52	
<b>Net Recurrent Surplus/(Deficit)</b>		<b>1,800,741.12</b>		<b>(5,242,559.23)</b>
<b>Closing Balance</b>		<b>9,194,166.91</b>		<b>7,393,425.79</b>



### 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 ₦1.137 Billion and total capital expenditure charged to the fund amounted to ₦1.137 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	1,137,412,014.20		278,589,189.03	
Capital Expenditure	1,137,412,014.20		278,589,189.03	
<b>Net Capital Surplus/(Deficit)</b>		-		-
<b>Closing Balance</b>		-		-

### 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 ₦3,197,962,355.80 and total payment was ₦3,196,161,614.68. An overall net positive cash flow of ₦1,800,741.12 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2018 was ₦9,194,166.91.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		7,393,425.79		12,635,985.02
Total Receipts	3,197,962,355.80		2,224,476,976.29	
Total Payments	3,196,161,614.68		2,229,719,535.52	
<b>Net Cash Surplus/(Deficit)</b>		<b>1,800,741.12</b>		<b>(5,242,559.23)</b>
<b>Closing Cash/Bank Balance</b>		<b>9,194,166.91</b>		<b>7,393,425.79</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	9,194,166.91		7,393,425.79	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>9,194,166.91</b>		<b>7,393,425.79</b>

### **3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT**

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

To implement these integrated systems, Relevant Staff from the Local Government attended the production of the accounts in the office of our computer 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 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 Igabi Local Government at Mold Computers and Communication Ltd Kaduna.

### **3.1 CONSOLIDATED FINANCIAL SUMMARY**

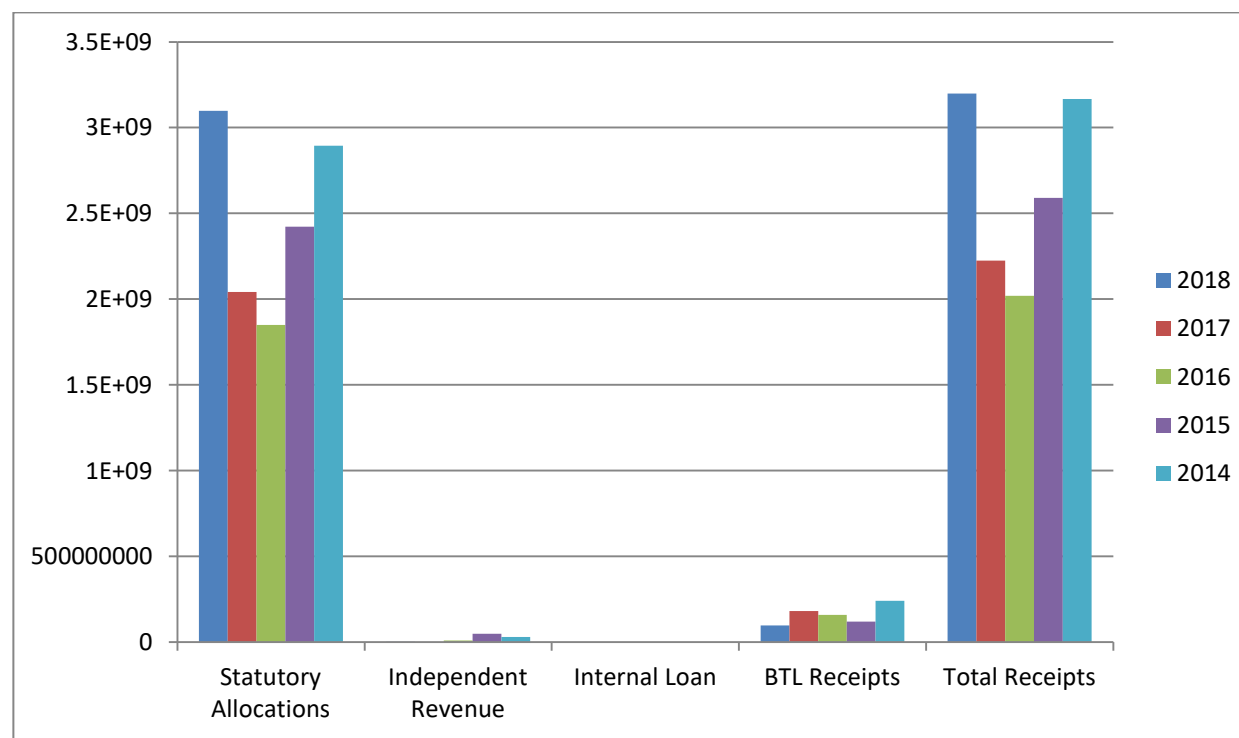
	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	
<b>Opening Balance</b>	<b>12,635,985.02</b>	<b>7,393,425.79</b>	<b>197,456,556.00</b>	<b>197,456,556.00</b>	<b>190,063,130.21-</b>		
<b>RECEIPTS</b>							
Statutory Allocation	2,042,070,773.09	3,098,457,126.53	2,380,070,616.00	3,173,779,579.00	75,322,452.47-	2,504,173,014.00	2,541,852,958.00
Internally Generated Revenue		2,880,000.00	66,173,719.00	66,173,719.00	63,293,719.00-	66,739,064.00	76,409,166.00
Transfer from CRF	278,589,186.03	1,137,412,014.20			1,137,412,014.20+		
Miscellaneous Capital Receipts				1,587,417,926.00	1,587,417,926.00-		
BTL Receipts	182,406,203.20	96,625,229.27			96,625,229.27+		
<b>Total Current Year Receipts</b>	<b>2,503,066,162.32</b>	<b>4,335,374,370.00</b>	<b>2,446,244,335.00</b>	<b>4,827,371,224.00</b>	<b>491,996,854.00-</b>	<b>2,570,912,078.00</b>	<b>2,618,262,124.00</b>
<b>Total Funds Available</b>	<b>2,515,702,147.34</b>	<b>4,342,767,795.79</b>	<b>2,643,700,891.00</b>	<b>5,024,827,780.00</b>	<b>682,059,984.21-</b>	<b>2,570,912,078.00</b>	<b>2,618,262,124.00</b>
<b>Recurrent Expenditure: Economic Classification</b>							
Employees Compensation	1,377,407,075.59	1,186,519,569.75	1,153,194,914.00	1,429,980,502.00	243,460,932.25+	1,853,055,814.00	2,038,361,395.00
Social Benefits	96,583,559.00	244,520,716.70	61,505,248.00	118,219,527.00	126,301,189.70-		
Overhead Costs	259,834,528.70	527,584,084.76	419,148,246.00	580,501,405.00	52,917,320.24+	212,186,313.00	216,285,679.00
Service Wide Vote	34,898,983.00	3,500,000.00	4,000,000.00	4,000,000.00	500,000.00+		
BTL Payments	182,406,203.20	96,625,229.27			96,625,229.27-		
Transfer to Capital Development Fund	278,589,186.03	1,137,412,014.20			1,137,412,014.20-		
<b>Total Recurrent Expenditure</b>	<b>2,229,719,535.52</b>	<b>3,196,161,614.68</b>	<b>1,637,848,408.00</b>	<b>2,132,701,434.00</b>	<b>1,063,460,180.68-</b>	<b>2,065,242,127.00</b>	<b>2,254,647,074.00</b>
<b>Capital Expenditure: Programme Classification</b>							
01 Economic Empowerment Through Agriculture	8,200,000.00	5,670,550.00	6,000,000.00	8,000,000.00	2,329,450.00+		
04 Improvement to Human Health	22,967,391.00	58,391,922.06	68,731,181.00	77,031,181.00	18,639,258.94+		
05 Enhancing Skills and Knowledge	34,839,010.01	42,884,858.40	49,000,000.00	45,200,000.00	2,315,141.60+		
06 - Housing and Urban Development	9,999,563.25						
09 Environmental Improvement	4,500,000.00						
10 Water Resources and Rural Development	7,200,000.00	12,580,338.00	27,629,976.00	38,129,976.00	25,549,638.00+		
11 Information Communication & Technology		9,116,675.00	9,500,000.00	9,500,000.00	383,325.00+		
13 Reform of Government and Governance	26,692,554.50	112,253,104.91	108,124,122.00	147,624,122.00	35,371,017.09+		
14 Power	104,141,360.50	66,182,359.96	51,493,626.00	71,581,603.00	5,399,243.04+		
17 Road	60,049,306.77	830,332,205.87	685,373,578.00	1,057,329,512.00	226,997,306.13+		
<b>Total Capital Expenditure by Programme</b>	<b>278,589,186.03</b>	<b>1,137,412,014.20</b>	<b>1,005,852,483.00</b>	<b>1,454,396,394.00</b>	<b>316,984,379.80+</b>		
<b>Total Expenditure (Budget Size)</b>	<b>2,508,308,721.55</b>	<b>4,333,573,628.88</b>	<b>2,643,700,891.00</b>	<b>3,587,097,828.00</b>	<b>746,475,800.88-</b>	<b>2,065,242,127.00</b>	<b>2,254,647,074.00</b>
Budget Surplus/(Deficit)	7,393,425.79	9,194,166.91		1,437,729,952.00	1,428,535,785.09-	505,669,951.00	363,615,050.00
<b>Financing of Deficit by Borrowing:</b>							
<b>Closing Balance</b>	<b>7,393,425.79</b>	<b>9,194,166.91</b>		<b>1,437,729,952.00</b>	<b>1,428,535,785.09-</b>	<b>505,669,951.00</b>	<b>363,615,050.00</b>

## 3.2

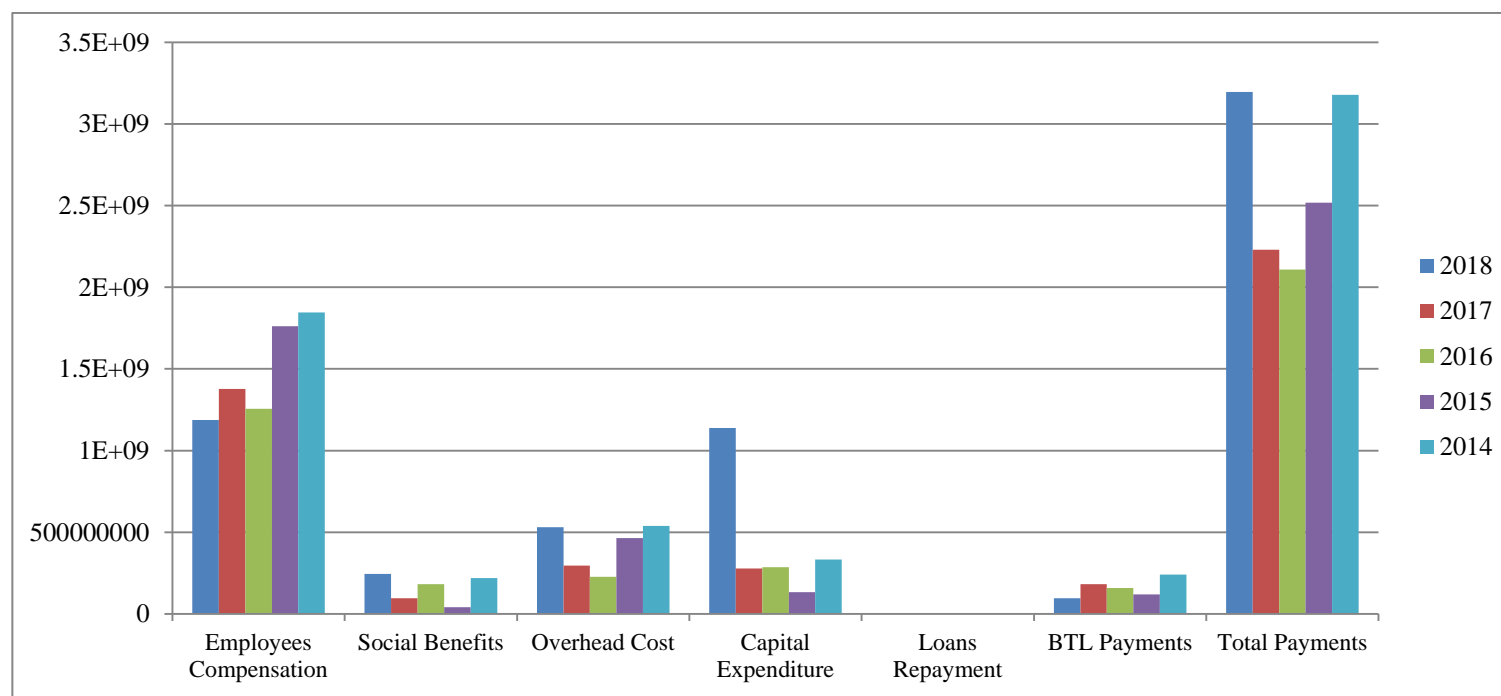
**FIVE YEARS FINANCIAL SUMMARY**

	2018	2017	2016	2015	2014
	N	N	N	N	N
<b>Receipts:</b>					
Statutory Allocations	2,647,409,023.23	1,604,507,659.89	1,450,598,961.21	2,004,862,978.47	2,466,868,748.53
VAT	451,048,103.30	437,563,113.20	399,956,472.26	418,525,734.20	428,365,193.90
Independent Revenue	2,880,000.00		10,242,234.00	48,580,286.25	30,988,139.33
BTL Receipts	96,625,229.27	182,406,203.20	158,352,190.18	119,150,929.51	240,729,133.09
<b>Total Receipts</b>	<b>3,197,962,355.80</b>	<b>2,224,476,976.29</b>	<b>2,019,149,857.65</b>	<b>2,591,119,928.43</b>	<b>3,166,951,214.85</b>
<b>Payments:</b>					
Personnel Cost	1,186,519,569.75	1,377,407,075.59	1,255,806,837.31	1,760,689,760.90	1,846,253,750.56
Social Benefits	244,520,716.70	96,583,559.00	182,077,105.69	41,367,458.50	219,001,948.81
Overhead Cost	531,084,084.76	294,733,511.70	226,235,902.40	464,555,665.74	538,224,976.31
Capital Expenditure	1,137,412,014.20	278,589,186.03	285,580,161.93	132,821,109.00	<b>332,951,579.92</b>
BTL Payments	96,625,229.27	182,406,203.20	158,352,190.18	119,150,929.51	240,729,133.09
<b>Total Payments</b>	<b>3,196,161,614.68</b>	<b>2,229,719,535.52</b>	<b>2,108,052,197.51</b>	<b>2,518,584,923.65</b>	<b>3,177,161,388.69</b>
Net Increase/(Decrease) in Cash	1,800,741.12	(5,242,559.23)	(88,902,339.86)	72,535,004.78	(10,210,173.84)
Opening Cash Balance	7,393,425.79	12,635,985.02	101,538,324.88	29,003,320.10	39,213,493.94
<b>Closing Cash Balance</b>	<b>9,194,166.91</b>	<b>7,393,425.79</b>	<b>12,635,985.02</b>	<b>101,538,324.88</b>	<b>29,003,320.10</b>

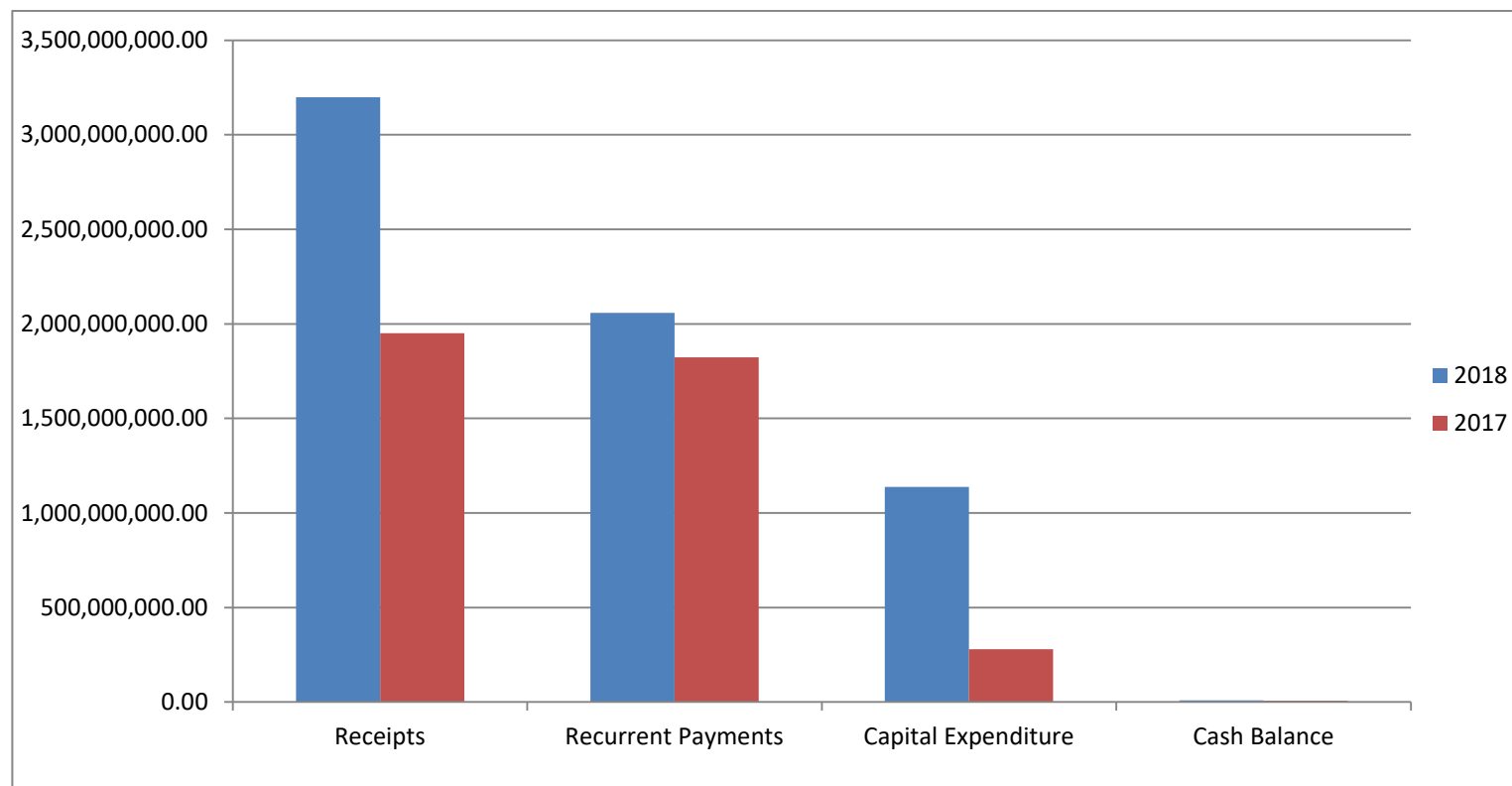
## ACTUAL RECEIPTS FOR 5 YEARS



## 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 Igabi 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.

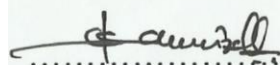


## 5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Igabi 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 31<sup>st</sup> 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.



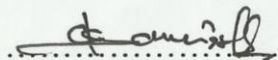
**RILWANU SANI**  
**TREASURER**

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



**RILWANU SANI**  
**TREASURER**

8 - 11 - 2019

**DATE**



**HON. JABIR KHAMIS**  
**EXECUTIVE CHAIRMAN**

08/11/2019

**DATE**

## ***AUDIT CERTIFICATE***

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

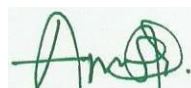
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts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

### **BASIS OF OPINION**

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

### **OPINION**

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Igabi Local Government Council of Kaduna State for the year ended 31<sup>st</sup> December, 2018.



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

**STATEMENT NO. 1**  
**CASH FLOW STATEMENT**

	Note	Actual 2018 N	Actual 2017 N
<b>Cash Flow from Operating Activities:</b>			
<b>Statutory Allocation</b>	<b>1</b>	<b>2,647,409,023.23</b>	<b>1,604,507,659.89</b>
Share of Value Added Tax	2	451,048,103.30	437,563,113.20
Independent Revenue	3	2,880,000.00	
<b>Total Receipts</b>		<b>3,101,337,126.53</b>	<b>2,042,070,773.09</b>
<b>Recurrent Payments:</b>			
Employees Compensation	4	1,186,519,569.75	1,377,407,075.59
Social Benefits	5	244,520,716.70	96,583,559.00
Overhead Cost	6	527,584,084.76	259,834,528.70
CRFC - (Excluding Social Benefits and Public Debt)	7	3,500,000.00	34,898,983.00
<b>Total Payments</b>		<b>1,962,124,371.21</b>	<b>1,768,724,146.29</b>
<b>Net Cash Flow from Operating Activities</b>		<b>1,139,212,755.32</b>	<b>273,346,626.80</b>
<b>Cash Flow from Investing Activities:</b>			
Economic Empowerment Through Agriculture	8	5,670,550.00	8,200,000.00
Improvement to Human Health	11	58,391,922.06	22,967,391.00
Enhancing Skills and Knowledge	12	42,884,858.40	34,839,010.01
Housing and Urban Development	13		9,999,563.25
Environmental Improvement	16		4,500,000.00
Water Resources and Rural Development	17	12,580,338.00	7,200,000.00
Information and Communication Technology	18	9,116,675.00	
Reform of Government and Governance	20	112,253,104.91	26,692,554.50
Power	21	66,182,359.96	104,141,360.50
Road	24	830,332,205.87	60,049,306.77
<b>Net Cash Flow from Investing Activities</b>	<b>29</b>	<b>1,137,412,014.20</b>	<b>278,589,186.03</b>
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	96,625,229.27	182,406,203.20
Below-The-Line Payments	37	96,625,229.27	182,406,203.20
<b>Net Movement</b>			
<b>Net Surplus(Deficit) for the Year</b>		<b>1,800,741.12</b>	<b>(5,242,559.23)</b>
Opening Balance		7,393,425.79	12,635,985.02
<b>Closing Balance</b>	<b>38</b>	<b>9,194,166.91</b>	<b>7,393,425.79</b>

**STATEMENT NO. 2**  
**STATEMENT OF ASSETS AND LIABILITIES**

	Note	Actual	Actual
		2018	2017
		₦	₦
<b>ASSETS:</b>			
<b>Liquid Assets:</b>			
Treasuries and Banks	39	9,194,166.91	7,393,425.79
<b>Sub Total</b>		<b>9,194,166.91</b>	<b>7,393,425.79</b>
<b>Investments and Other Assets:</b>			
Investments	40	9,830,000.00	9,830,000.00
<b>Sub Total</b>		<b>9,830,000.00</b>	<b>9,830,000.00</b>
<b>Total Assets</b>		<b>19,024,166.91</b>	<b>17,223,425.79</b>
<b>Public Funds:</b>			
Consolidated Revenue Fund	42	9,194,166.91	7,393,425.79
Capital Development Fund	43		
Other Funds	44	9,830,000.00	9,830,000.00
<b>Sub - Total: Public Funds</b>		<b>19,024,166.91</b>	<b>17,223,425.79</b>
<b>LIABILITIES:</b>			
<b>Public Funds + Liabilities</b>		<b>19,024,166.91</b>	<b>17,223,425.79</b>

**STATEMENT NO. 3**  
**STATEMENT OF CONSOLIDATED REVENUE FUND**

	Note	Actual 2017 N	Actual 2018 N	Budget 2018 N	Revised 2018 N	Variance 2018 N	Proposed Budget 2019 N	Proposed Budget 2020 N
Opening Balance		12,635,985.02	7,393,425.79			7,393,425.79		
<b>Add: Recurrent Receipts:</b>								
Statutory Allocation		1,389,164,385.45	2,530,784,285.18	1,827,874,259.00	1,827,874,259.00	702,910,026.18+	1,928,874,659.00	1,928,874,589.00
Share of VAT		437,563,113.20	451,048,103.30	529,562,317.00	529,562,317.00	78,514,213.70-	544,572,316.00	579,252,330.00
Excess Crude		66,691,806.38						
NNPC Refunds			4,378,352.53			4,378,352.53+		
Paris Exit Refund					793,708,963.00	793,708,963.00-		
10% Allocation from State (IGR)			2,983,050.00	22,634,040.00	22,634,040.00	19,650,990.00-	30,726,039.00	33,726,039.00
Exchange Rate Difference		146,845,205.50	27,290,583.89			27,290,583.89+		
Excess Bank charges			24,422,743.32			24,422,743.32+		
Excess PPT		1,806,262.56						
Forex Equalization			57,550,008.31			57,550,008.31+		
<b>Sub Total: Statutory Allocation</b>		<b>2,042,070,773.09</b>	<b>3,098,457,126.53</b>	<b>2,380,070,616.00</b>	<b>3,173,779,579.00</b>	<b>75,322,452.47-</b>	<b>2,504,173,014.00</b>	<b>2,541,852,958.00</b>
Direct Taxes	49			7,091,381.00	7,091,381.00	7,091,381.00-	8,472,623.00	7,223,084.00
Licenses	50			11,302,382.00	11,302,382.00	11,302,382.00-	12,145,760.00	10,196,315.00
Rates	51			10,862,461.00	10,862,461.00	10,862,461.00-	11,256,761.00	19,268,416.00
Fees	52			17,595,851.00	17,595,851.00	17,595,851.00-	14,109,482.00	16,452,677.00
Fines	53			10,446,697.00	10,446,697.00	10,446,697.00-	11,133,241.00	13,062,830.00
Sales	54		2,880,000.00			2,880,000.00+		
Earnings	55			8,874,947.00	8,874,947.00	8,874,947.00-	9,621,197.00	10,205,844.00
<b>Total: Independent Revenue</b>			<b>2,880,000.00</b>	<b>66,173,719.00</b>	<b>66,173,719.00</b>	<b>63,293,719.00-</b>	<b>66,739,064.00</b>	<b>76,409,166.00</b>
<b>Total Recurrent Receipts</b>		<b>2,042,070,773.09</b>	<b>3,101,337,126.53</b>	<b>2,446,244,335.00</b>	<b>3,239,953,298.00</b>	<b>138,616,171.47-</b>	<b>2,570,912,078.00</b>	<b>2,618,262,124.00</b>
<b>Total Funds Available</b>		<b>2,054,706,758.11</b>	<b>3,108,730,552.32</b>	<b>2,446,244,335.00</b>	<b>3,239,953,298.00</b>	<b>131,222,745.68-</b>	<b>2,570,912,078.00</b>	<b>2,618,262,124.00</b>
<b>Less Recurrent Payments:</b>								
Employees Compensation	63	1,377,407,075.59	1,186,519,569.75	1,153,194,914.00	1,429,980,502.00	243,460,932.25+	1,853,055,814.00	2,038,361,395.00
Social Benefits	64	96,583,559.00	244,520,716.70	61,505,248.00	118,219,527.00	126,301,189.70-		
Overhead Cost	65	226,929,218.70	527,584,084.76	419,148,246.00	580,501,405.00	52,917,320.24+	212,186,313.00	216,285,679.00
Advances Granted		32,905,310.00						
CRFC - (Excluding Social Benefits and Public Debts)	66	34,898,983.00	3,500,000.00	4,000,000.00	4,000,000.00	500,000.00+		
<b>Total Recurrent Payments</b>		<b>1,768,724,146.29</b>	<b>1,962,124,371.21</b>	<b>1,637,848,408.00</b>	<b>2,132,701,434.00</b>	<b>170,577,062.79+</b>	<b>2,065,242,127.00</b>	<b>2,254,647,074.00</b>
<b>Other Cash Movement</b>								
Below-The-Line Receipts	67	182,406,203.20	96,625,229.27			96,625,229.27+		
Below-The-Line Payments	68	182,406,203.20	96,625,229.27			96,625,229.27-		
<b>Net Movement</b>								
<b>Net Recurrent Funds before Transfers</b>		<b>285,982,611.82</b>	<b>1,146,606,181.11</b>	<b>808,395,927.00</b>	<b>1,107,251,864.00</b>	<b>39,354,317.11+</b>	<b>505,669,951.00</b>	<b>363,615,050.00</b>
<b>Appropriations/Transfers:</b>								
Transfer to Capital Dev Fund		278,589,186.03	1,137,412,014.20			1,137,412,014.20-		
<b>Total Appropriations/Transfers</b>		<b>278,589,186.03</b>	<b>1,137,412,014.20</b>			<b>1,137,412,014.20-</b>		
<b>Closing Balance</b>		<b>7,393,425.79</b>	<b>9,194,166.91</b>	<b>808,395,927.00</b>	<b>1,107,251,864.00</b>	<b>1,098,057,697.09-</b>	<b>505,669,951.00</b>	<b>363,615,050.00</b>

**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
		N	N	N	N	N	N	N
<b>Opening Balance</b>				197,456,556.00	197,456,556.00	197,456,556.00-		
Add: Capital Receipts								
Transfer from Consolidated Revenue		278,589,186.03	1,137,412,014.20	808,395,927.00	1,020,789,984.00	116,622,030.20+		
Other Capital Receipts	70				236,149,854.00	236,149,854.00-		
<b>Sub Total: Capital Receipts</b>		<b>278,589,186.03</b>	<b>1,137,412,014.20</b>	<b>808,395,927.00</b>	<b>1,256,939,838.00</b>	<b>119,527,823.80-</b>		
<b>Total Capital Funds Available</b>		<b>278,589,186.03</b>	<b>1,137,412,014.20</b>	<b>1,005,852,483.00</b>	<b>1,454,396,394.00</b>	<b>316,984,379.80-</b>		
<b>Less: Capital Expenditure (Functional Classification)</b>								
General Public Services	71	6,500,000.00	121,369,779.91	117,624,122.00	157,124,122.00	35,754,342.09+		
Economic Affairs	74	167,390,667.27	902,185,115.83	742,867,204.00	1,136,911,115.00	234,725,999.17+		
Housing and Community Development	76	42,392,117.75	12,580,338.00	27,629,976.00	38,129,976.00	25,549,638.00+		
Health	77	27,467,391.00	58,391,922.06	68,731,181.00	77,031,181.00	18,639,258.94+		
Education	79	34,839,010.01	42,884,858.40	49,000,000.00	45,200,000.00	2,315,141.60+		
<b>Total Capital Expenditure</b>		<b>278,589,186.03</b>	<b>1,137,412,014.20</b>	<b>1,005,852,483.00</b>	<b>1,454,396,394.00</b>	<b>316,984,379.80+</b>		

### NOTES TO CASH FLOW STATEMENT

	Actual	Actual
	2018	2017
	N	N
<b>Note 1 - Statutory Allocation</b>		
25001001/11010001 Statutory Allocation	2,530,784,285.18	1,389,164,385.45
25001001/11010003 Excess Crude		66,691,806.38
25001001/11010006 NNPC Refunds	4,378,352.53	
25001001/11010011 10% Allocation from State (IGR)	2,983,050.00	
25001001/11010013 Exchange Rate Difference	27,290,583.89	146,845,205.50
20001001/11000014 Excess Bank charges	24,422,743.32	
25001001/11000018 Excess PPT		1,806,262.56
20001001/11000019 Forex Equalization	57,550,008.31	
<b>Total</b>	<b>2,647,409,023.23</b>	<b>1,604,507,659.89</b>
<b>Note 2 - Share of Value Added Tax</b>		
Share of Value Added Tax	451,048,103.30	437,563,113.20
This represent Share of Value Added Tax from FAAC		
<b>Note 3 - Independent Revenue</b>		
Sales	2,880,000.00	
<b>Total</b>	<b>2,880,000.00</b>	
<b>Note 4 - Employees Compensation</b>		
Contribution for Primary Teachers Salaries	654,725,953.45	750,413,031.66
Local Government Staff	531,793,616.30	626,994,043.93
<b>Total</b>	<b>1,186,519,569.75</b>	<b>1,377,407,075.59</b>
<b>Note 4A - Local Government Staff</b>		
Igabi Local Government	531,793,616.30	626,994,043.93
<b>Total</b>	<b>531,793,616.30</b>	<b>626,994,043.93</b>
<b>Note 5 - Social Benefits</b>		
Contribution to Pension Fund	244,520,716.70	65,886,359.00
<b>Total</b>	<b>244,520,716.70</b>	<b>96,583,559.00</b>
<b>Note 6 - Overhead Costs</b>		
Transport and Travelling	29,284,051.25	18,533,100.00
Utilities	1,888,400.00	600,000.00
Material and Supplies	56,950,781.29	38,644,969.00
Maintenance Services	6,268,738.01	4,718,773.00
Training	8,208,279.38	24,282,227.51
Other Services	107,501,294.80	34,579,989.30

***Notes to Cash Flow Statement – Cont'd***

	Actual	Actual
	2018	2017
	₦	₦
Consulting & Professional Services	51,716,225.28	3,441,500.00
Fuel and Lubricants	510,000.00	
Financial Charges	2,348,013.04	3,167,735.04
Miscellaneous Expenses	237,956,713.20	96,160,924.85
Staff Loans and Advances		32,905,310.00
Local Grants and Contributions	24,951,588.51	2,800,000.00
<b>Total</b>	<b>527,584,084.76</b>	<b>259,834,528.70</b>
<b>Note 7 - CRFC (Excluding Social Benefits and Public Debts)</b>		
20001001/22060203 Settlement of Liabilities	3,500,000.00	34,898,983.00
<b>Total</b>	<b>3,500,000.00</b>	<b>34,898,983.00</b>
<b>Note 8 - Economic Empowerment Through Agriculture</b>		
15001001/23020113/01000009 Completion/Const of Slaughter Slabs at Gwaraji R/chikun Z/Aya		2,500,000.00
15001001/23010127/01000018 Supply of 100 units of Irrigation Pumps for Poverty Reductio	5,670,550.00	
15001001/23010127/01000042 Purchase Of Irrigation. Pumps for Distrib. to Irrig.Farmers In 12Wds		3,000,000.00
15001001/23010127/01000043 Provision for Demarcation of Livestock Route		2,700,000.00
<b>Total</b>	<b>5,670,550.00</b>	<b>8,200,000.00</b>
<b>Note 11 - Improvement to Human Health</b>		
34001001/23020101/04000002 Construction of Phc Clinic @ Ribako Gadar Gayan Ward(On-Go		1,292,391.00
34001001/23020101/04000005 Constr./Provision of Hospitals/Health Centres at Damari		5,321,000.00
17001001/23020106/04000001 Construction/Provision of Hospitals/Health centres	36,791,922.06	
17001001/23050107/04000002 Contribution to Primary Health Care Agency	8,000,000.00	
17001001/23010122/04000003 Purchase of Medical/Clinical Equipments	13,600,000.00	
21001001/23020106/04000035 Comp. for renov.of storm damage PHC Panturawa		1,124,000.00
21001001/23050103/04000050 Shawn II Programme		15,230,000.00
<b>Total</b>	<b>58,391,922.06</b>	<b>22,967,391.00</b>
<b>Note 12 - Enhancing Skills and Knowledge</b>		
34001001/23030110/05000016 Rehabilitation of Rigachikun Library		3,000,000.00
17001001/23030106/05000014 Renovation of Primary School within the Local government	114,858.40	
17001001/23020126/05000037 Purchase of Community Development Materials		17,196,900.00
17001001/23030106/05000062 Rehabilitation / Repairs - Lea Primary School Wusar		3,000,000.00
17001001/23030106/05000063 Rehabilitation / Repairs - Public Schools Uba Igabi		3,000,000.00
17001001/23030106/05000064 Rehabilitation / Repairs - Public Schools Sabon Bimin Dosa		3,000,000.00
17001001/23030106/05000065 Rehabilitation / Repairs - Public Schools Lea Primary School		3,274,774.00



***Notes to Cash Flow Statement – Cont'd***

	Actual	Actual
	2018	2017
	N	N
17001001/23030106/05000066 Rehabilitation / Repairs - Lea Primary School Rigachikun 2		276,877.70
17001001/23030106/05000067 Rehabilitation / Repairs -Lea Primary School Nariya		1,590,458.31
17001001/23010124/05000074 Purchase of Teaching / Learning Aid Equipment	42,770,000.00	
17001001/23010124/05000076 Purchase of Classroom Furniture		500,000.00
<b>Total</b>	<b>42,884,858.40</b>	<b>34,839,010.01</b>
<b>Note 13 - Housing and Urban Development</b>		
34001001/23030101/06000002 Rehabilitation of Staff Quarters 1( On-Going) 2 & 3		9,999,563.25
<b>Total</b>		<b>9,999,563.25</b>
<b>Note 16 - Environmental Improvement</b>		<b>4,500,000.00</b>
21001001/23040104/09000001 Refuse Collection & Disposal		4,500,000.00
<b>Total</b>		<b>4,500,000.00</b>
<b>Note 17 - Water Resources and Rural Development</b>	<b>12,580,338.00</b>	<b>7,200,000.00</b>
34001001/23030104/10000016 Reactivation of 3nos. Of boreholes in 12 wards		2,000,000.00
34001001/23020105/10000020 3No Boreholes at Layin Adamu Zuru Kofar Gidan Mall Bashir		4,000,000.00
34001001/23020105/10000021 Const of Hand Boreholes at Adomu Zuru Sabon Kudi		1,200,000.00
17001001/23020105/10000002 SHAWN II Programme	2,950,000.00	
17001001/23020105/10000003 Construction/Provision of Boreholes	9,630,338.00	
<b>Total</b>	<b>12,580,338.00</b>	<b>7,200,000.00</b>
<b>Note 18 - Information and Communication Technology</b>		
25010105/23020127/11000001 Construction/Provision of ICT Infrastructures	5,986,675.00	
25010105/23050101/11000002 Purchase of Computers	2,450,000.00	
25010105/23010113/11000003 Purchase of Computer Printers	680,000.00	
<b>Total</b>	<b>9,116,675.00</b>	
<b>Note - 20 Reform of Government and Governance</b>		
25010105/23050107/13000010 Settlement of capital liabilities	80,640,000.00	
25010105/23030121/13000014 Rehabilitation of Office Building	13,995,186.75	
23010105/23010112/13000017 Purchase of Office Furniture and Fittings	6,617,918.16	
34001001/23010112/13000006 Provision for Furniture's @ The L.G Staff Quarters		2,157,754.50
34001001/23020118/13000009 Provision of Landscaping & Beautification of Lg Secretariat		1,791,300.00
34001001/23020118/13000011 Fencing of Cemeteries 1 & 2 @ Zangon Aya		5,000,000.00
34001001/23030121/13000014 Rehabilitation of Dilapidated Part of New Secretariat Buildg		5,343,500.00
34001001/23020124/13000015 Fencing of Cattle Market at Kamfanin Zango		5,900,000.00

***Notes to Cash Flow Statement – Cont'd***

	Actual	Actual
	2018	2017
	N	N
34001001/23010101/13000018 Land compensation	11,000,000.00	
38001001/23010113/13000002 Provision of Laptop Computers to All Depts. of L.G		2,500,000.00
38001001/23020127/13000007 Prov. of Inet Connectivity & Website Design for All Depts.		4,000,000.00
<b>Total</b>	<b>112,253,104.91</b>	<b>26,692,554.50</b>
<b>Note 21 - Power</b>		
34001001/23020103/14000004 Purchase of Transformers and Installations	62,303,702.16	
34001001/23030102/14000006 Up-Grading/Rehab of Electrification Project @ Fura N/Labar & F/Ruwa	3,738,457.80	
34001001/23020103/14000020 Purchase delivery installation and energizing of 500kva tr		6,960,000.00
34001001/23010119/14000030 Purchase/installation and energizing of transformers at Rigas		18,883,932.50
34001001/23020103/14000052 Installation of Transformers		4,919,921.00
34001001/23020105/14000054 Construction / Provision of Rural Electricity at Kauya Villa		5,000,000.00
34001001/23020103/14000056 Construction / Provision of Rural Electricity Chikaji Town		6,300,000.00
34001001/23020105/14000057 Kanzaure Kargo Da Kewaye & Anguwan Babale Sabon Yelwa		8,942,000.00
34001001/23020105/14000060 Construction / Provision of Rural Electricity Gidan Rimi Kwa		9,322,500.00
34001001/23020103/14000061 Purchase/Installation of 5No Transformer at Fanturawa Hayin		2,240,000.00
34001001/23020103/14000063 Prov.of Elec. With Transfor. From Maje to Joga & Kaban etc		30,034,000.00
34001001/23020103/14000064 Constr/Provision of Rural Electricity Ibada Ilah Ashehu		11,539,007.00
34001001/23010119/14000067 Purchase of Generator (Additional for L.G Secretariat)	140,200.00	
<b>Total</b>	<b>66,182,359.96</b>	<b>104,141,360.50</b>
<b>Note 24 - Road</b>		
34001001/23020122/17000008 Construction of Culverts within the 12 Wards		10,553,350.00
34001001/23020116/17000014 Compl/Const of 610m Drainage @ along Idris Turaki Rd. Rigasa		1,000,000.00
34001001/23020114/17000042 Construction of Drainages at G/Gayan town		1,100,200.00
34001001/23020114/17000045 Constr. Of Side Drainage Kamfanin Z/aya		804,190.00
34001001/23020114/17000062 Construction / Provision of Bridges Bridge @ Nariya		4,893,325.10
34001001/23020114/17000066 Mini Bridge at Jabanga & Ifira		13,000,000.00
34001001/23020114/17000071 Constr. of Mini Bridge( Slabs & Culv.) @ A/Bela Jaji B/Yero		20,064,000.00
34001001/23020114/17000073 18No Single R/Culvert & 18No Double R/Culvert Within Rigasa		864,868.55
34001001/23020114/17000075 Half Bridge at Ang Malamai		3,000,000.00
34001001/23020114/17000076 Constr./Provision of Culverts Kofar Gidan Muhuti Z/Aya		123,552.65
34001001/23020114/17000077 Construction / Provision of Bridges Risani		4,645,820.47
34001001/23020114/17000092 Constr./Prov. of Surfacing (Tarring of Rural Feeder Roads) G	827,685,460.37	
34001001/23020114/17000098 Construction/Provision of Bridges/Culverts	2,646,745.50	
<b>Total</b>	<b>830,332,205.87</b>	<b>60,049,306.77</b>

***Notes to Cash Flow Statement – Cont'd***

	Actual	Actual
	2018	2017
<b>Note 29 - Net Cash Flow from Investing Activities by Sector:</b>	<b>₦</b>	<b>₦</b>
Capital Expenditure by Administrative Sector	110,369,779.91	6,500,000.00
Capital Expenditure by Economic Sector	913,185,115.83	219,396,176.02
Capital Expenditure by Social Sector	113,857,118.46	52,693,010.01
<b>Total</b>	<b>1,137,412,014.20</b>	<b>278,589,186.03</b>
<b>Note 29A - Net Cash Flow From Investment Activities by Economic:</b>		
Purchase of Fixed Assets General	82,928,668.16	44,238,587.00
Construction and Provision of Fixed Assets General	947,994,843.09	180,135,425.77
Rehabilitation and Repairs of Fixed Assets General	17,848,502.95	34,485,173.26
Preservation of the Environment General		4,500,000.00
Acquisition of Non Tangible Assets	88,640,000.00	15,230,000.00
<b>Total - 29A</b>	<b>1,137,412,014.20</b>	<b>278,589,186.03</b>
<b>Note 29B - Net Cash From Investing Activities by Location:</b>		
Gwaraji Ward		24,156,900.00
Kerawa Ward		5,000,000.00
Igabi Ward	1,137,412,014.20	205,413,963.53
Rigachikun Ward		22,230,000.00
Rigasa Ward		19,883,932.50
Zangon Aya Ward		804,190.00
Gadan Gayan Ward		1,100,200.00
<b>Total - 29B</b>	<b>1,137,412,014.20</b>	<b>278,589,186.03</b>
<b>Note 36 - BTL Receipts</b>		
20001001/12150001 Withholding Taxes due to FIRS	1,137,989.25	1,487,186.71
20001001/12150002 VAT due to FIRS	2,139,609.27	897,369.21
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	9,024,103.07	25,625,540.48
20001001/12150004 Union Deductions	36,813,862.16	
20001001/12150006 Loans deduction for Salary Other Deduction for payroll	1,000,000.00	1,752,384.56
20001001/12150008 10% Contract Retention Charges	1,298,697.17	611,665.64
20001001/12150008 SIGMA Pension Deduction	2,987,170.36	13,425,295.69
20001001/12150012 NULGE Deductions	4,056,514.75	12,290,671.18
20001001/12150013 MHWU Deduction		1,099,440.45
20001001/12150018 Additional laptop and printers {Arora wireless ltd 4of6}		296,718.50
20001001/12150020 Sharp Sharp Loans Deduction	14,407,673.37	25,152,572.53
20001001/12150026 NULGE Loan Deduction	226,644.67	2,821,591.14
20001001/12150030 Refund of Unclaimed Salary		315,500.00

***Notes to Cash Flow Statement – Cont'd***

	Actual	Actual
	2018	2017
	N	N
20001001/12150032 NUT Deduction	2,603,212.46	14,419,322.35
20001001/12150033 Leadway Deduction	9,437,753.87	40,648,944.73
20001001/12150034 NUT Endwel	9,008,000.00	41,562,000.03
20001001/12150036 National Housing Fund Deduction	1,836,697.28	
20001001/12150039 A. O. P. SHAWN	647,301.59	
<b>Total</b>	<b>96,625,229.27</b>	<b>182,406,203.20</b>
<b>Note 37 - Below the Line Payments</b>		
20001001/22080000 Withholding Tax	1,137,989.25	1,487,186.71
20001001/22080002 Vat due to FIRS	2,139,609.27	897,369.21
20001001/20080003 PAYE Deductions Remittances to BIR	9,024,103.07	25,625,540.48
20001001/22080004 Union Deductions	36,813,862.16	
20001001/22080000 Loans Deductions for Salary other Deductions	1,000,000.00	1,752,384.56
20001001/22080000 10% Contract Retention Charges	1,298,697.17	611,665.64
20001001/22080009 SIGMA Pension Deduction	2,987,170.36	13,425,295.69
20001001/22080012 NULGE Deductions	4,056,514.75	12,290,671.18
20001001/22080013 MHWU Deduction		1,099,440.45
20001001/22080018 Additional laptop and printers {Arora wireless ltd 4of6}		296,718.50
20001001/22080020 Sharp Sharp Loans Deduction	14,407,673.37	25,152,572.53
20001001/22080026 NULGE Loan Deduction	226,644.67	2,821,591.14
20001001/22080030 Refund of Unclaimed Salary		315,500.00
20001001/22080032 NUT Deduction	2,603,212.46	14,419,322.35
20001001/22080033 Leadway Deduction	9,437,753.87	40,648,944.73
20001001/22080034 NUT Endwel	9,008,000.00	41,562,000.03
20001001/22080036 National Housing Fund Deduction	1,836,697.28	
20001001/22080039 A. O. P. SHAWN	647,301.59	
<b>Total</b>	<b>96,625,229.27</b>	<b>182,406,203.20</b>
<b>Note 38 - Closing Balance</b>		
20001001/31010116 Sterling Bank Main Account	9,194,166.91	7,393,425.79
<b>Sub Total: Cash and Bank</b>	<b>9,194,166.91</b>	<b>7,393,425.79</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>	<b>9,194,166.91</b>	<b>7,393,425.79</b>

## **NOTES TO STATEMENT OF ASSETS AND LIABILITIES**

	Actual	Actual
	2018	2017
	₦	₦
<b>Note 39 - Treasuries and Banks</b>		
Sterling Bank Main Account	9,194,166.91	7,393,425.79
<b>Total</b>	<b>9,194,166.91</b>	<b>7,393,425.79</b>
<b>Note 40 - Investments</b>		
Urban Development Bank	500,000.00	500,000.00
Other Investments	830,000.00	830,000.00
Intercity Bank Plc	2,000,000.00	2,000,000.00
NUB International Bank	5,000,000.00	5,000,000.00
First Atlantic Bank	500,000.00	500,000.00
Equity Bank	500,000.00	500,000.00
Gulf Bank	500,000.00	500,000.00
<b>Total</b>	<b>9,830,000.00</b>	<b>9,830,000.00</b>
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	7,393,425.79	12,635,985.02
Add/(Less) Net Recurrent Surplus/(Deficit)	1,800,741.12	(5,242,559.23)
<b>Closing Balance</b>	<b>9,194,166.91</b>	<b>7,393,425.79</b>
<b>Note 43 – Capital Development Fund</b>		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>

## NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 50 - Licenses</b>							
Radio/Television Station License			916,241.00	916,241.00	916,241.00-	1,022,429.00	861,713.00
Bicycle/License			972,429.00	972,429.00	972,429.00-	1,241,892.00	2,092,781.00
Kiosk License			9,413,712.00	9,413,712.00	9,413,712.00-	9,881,439.00	7,241,821.00
<b>Total</b>			<b>11,302,382.00</b>	<b>11,302,382.00</b>	<b>11,302,382.00-</b>	<b>12,145,760.00</b>	<b>10,196,315.00</b>
<b>Note 51 - Rates</b>							
<b>Tenement Rate</b>			<b>10,862,461.00</b>	<b>10,862,461.00</b>	<b>10,862,461.00-</b>	<b>11,256,761.00</b>	<b>19,268,416.00</b>
<b>Total</b>			<b>10,862,461.00</b>	<b>10,862,461.00</b>	<b>10,862,461.00-</b>	<b>11,256,761.00</b>	<b>19,268,416.00</b>
<b>Note 52 - Fees</b>							
Slaughter Fees			2,861,892.00	2,861,892.00	2,861,892.00-	3,242,796.00	2,391,421.00
Naming Of Street Registration Fees			5,914,001.00	5,914,001.00	5,914,001.00-	6,201,463.00	5,089,732.00
Advertising Fees			1,919,403.00	1,919,403.00	1,919,403.00-	2,091,427.00	1,461,036.00
Customary Right of Occupancy Fees			5,106,812.00	5,106,812.00	5,106,812.00-	7,004,162.00	6,914,124.00
Birth/Death Registration Fees			1,267,624.00	1,267,624.00	1,267,624.00-	1,426,512.00	2,816,742.00
Public Convenience Sewage and Refuse Disposal Fee			526,119.00	526,119.00	526,119.00-	628,714.00	701,694.00
<b>Total</b>			<b>17,595,851.00</b>	<b>17,595,851.00</b>	<b>17,595,851.00-</b>	<b>14,109,482.00</b>	<b>16,452,677.00</b>
<b>Note 53 - Fines</b>							
Impounding of Animals Fines			1,526,963.00	1,526,963.00	1,526,963.00-	1,931,759.00	2,481,116.00
Fine on Obstruction			8,919,734.00	8,919,734.00	8,919,734.00-	9,201,482.00	10,581,714.00
<b>Total</b>			<b>10,446,697.00</b>	<b>10,446,697.00</b>	<b>10,446,697.00-</b>	<b>11,133,241.00</b>	<b>13,062,830.00</b>
<b>Note 54 - Sales</b>							
Proceeds from sales of Government Vehicles		2,880,000.00			2,880,000.00+		
<b>Total</b>		<b>2,880,000.00</b>			<b>2,880,000.00+</b>		
<b>Note 55 - Earnings</b>							
Earning from Market			4,612,906.00	4,612,906.00	4,612,906.00-	5,691,714.00	4,969,429.00
Earning from Motor Park			4,262,041.00	4,262,041.00	4,262,041.00-	3,929,483.00	5,236,415.00
<b>Total</b>			<b>8,874,947.00</b>	<b>8,874,947.00</b>	<b>8,874,947.00-</b>	<b>9,621,197.00</b>	<b>10,205,844.00</b>
<b>Note 63 - Employee Compensation</b>							
Department of Admin & Finance	440,933,475.98	317,639,392.69	237,180,226.00	339,207,939.00	21,568,546.31+	260,898,248.00	286,988,073.00
Department of Primary Health Care	186,060,567.95	214,154,223.61	201,948,441.00	214,824,015.00	669,791.39+	222,143,285.00	244,357,613.00
Contribution to Primary Education Fund	750,413,031.66	654,725,953.45	714,066,247.00	875,948,548.00	221,222,594.55+	1,370,014,281.00	1,507,015,709.00
<b>Total</b>	<b>1,377,407,075.59</b>	<b>1,186,519,569.75</b>	<b>1,153,194,914.00</b>	<b>1,429,980,502.00</b>	<b>243,460,932.25+</b>	<b>1,853,055,814.00</b>	<b>2,038,361,395.00</b>
<b>Note 64 - Social Benefits</b>							
Contribution to Pension Fund	65,886,359.00	244,520,716.70	61,505,248.00	118,219,527.00	126,301,189.70-		
Severance Gratuity	30,697,200.00						
<b>Total</b>	<b>96,583,559.00</b>	<b>244,520,716.70</b>	<b>61,505,248.00</b>	<b>118,219,527.00</b>	<b>126,301,189.70-</b>		

**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
	₦	₦	₦	₦	₦	₦	₦
<b>Note 65 - Overhead Cost</b>							
Office of the Chairman	43,113,989.10						
Department Admin & Finance	57,761,767.56	359,248,067.57	332,580,543.00	373,055,725.00	13,807,657.43+	210,594,313.00	214,693,679.00
Department of Agriculture & Forestry	6,840,500.00	57,521,280.89	22,620,203.00	67,958,180.00	10,436,899.11+		
Department of Finance	68,568,514.04						
Department of Works and Infrastructure	10,220,273.00	31,318,738.01	8,885,500.00	36,075,500.00	4,756,761.99+		
Department of Planning Research & Statistics	6,080,000.00						
Department of Education & Social Development	33,537,350.00	51,762,191.29	27,062,000.00	67,712,000.00	15,949,808.71+	1,592,000.00	1,592,000.00
Department of Primary Health Care	33,712,135.00	27,733,807.00	28,000,000.00	35,700,000.00	7,966,193.00+		
<b>Total</b>	<b>259,834,528.70</b>	<b>527,584,084.76</b>	<b>419,148,246.00</b>	<b>580,501,405.00</b>	<b>52,917,320.24+</b>	<b>212,186,313.00</b>	<b>216,285,679.00</b>
<b>Note 66 - CRFC (Excluding Social Benefits and Public Debts)</b>							
Settlement of Liabilities	34,898,983.00	3,500,000.00	4,000,000.00	4,000,000.00	500,000.00+		
<b>Total</b>	<b>34,898,983.00</b>	<b>3,500,000.00</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>500,000.00+</b>		
<b>Note 67 - BTL Receipts</b>							
Withholding Taxes due to FIRS	1,487,186.71	1,137,989.25			1,137,989.25+		
VAT due to FIRS	897,369.21	2,139,609.27			2,139,609.27+		
PAYE Taxes due to State Board of Internal Revenue	25,625,540.48	9,024,103.07			9,024,103.07+		
Union Deductions		36,813,862.16			36,813,862.16+		
Loans deduction for Salary Other Deduction for payroll	1,752,384.56	1,000,000.00			1,000,000.00+		
10% Contract Retention Charges	611,665.64	1,298,697.17			1,298,697.17+		
SIGMA Pension Deduction	13,425,295.69	2,987,170.36			2,987,170.36+		
NULGE Deductions	12,290,671.18	4,056,514.75			4,056,514.75+		
MHWU Deduction	1,099,440.45						
Additional laptop and printers {Arora wireless ltd 4of6}	296,718.50						
Sharp - Sharp Loans Deduction	25,152,572.53	14,407,673.37			14,407,673.37+		
NULGE Loan Deduction	2,821,591.14	226,644.67			226,644.67+		
Refund of Unclaimed Salary	315,500.00						
NUT Deduction	14,419,322.35	2,603,212.46			2,603,212.46+		
Leadway Deduction	40,648,944.73	9,437,753.87			9,437,753.87+		
NUT Endwel	41,562,000.03	9,008,000.00			9,008,000.00+		
National Housing Fund Deduction		1,836,697.28			1,836,697.28+		
A. O. P. SHAWN		647,301.59			647,301.59+		
<b>Total</b>	<b>182,406,203.20</b>	<b>96,625,229.27</b>			<b>96,625,229.27+</b>		
<b>Note 68 - Below the Line Payments</b>							
Withholding Tax	1,487,186.71	1,137,989.25			1,137,989.25-		
Vat due to FIRS	897,369.21	2,139,609.27			2,139,609.27-		
PAYE Deductions Remittances to BIR	25,625,540.48	9,024,103.07			9,024,103.07-		
Union Deductions		36,813,862.16			36,813,862.16-		

***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
	₦	₦	₦	₦	₦	₦	₦
Loans Deductions for Salary other Deductions	1,752,384.56	1,000,000.00			1,000,000.00-		
10% Contract Retention Charges	611,665.64	1,298,697.17			1,298,697.17-		
SIGMA Pension Deduction	13,425,295.69	2,987,170.36			2,987,170.36-		
NULGE Deductions	12,290,671.18	4,056,514.75			4,056,514.75-		
MHWU Deduction	1,099,440.45						
Additional laptop and printers {Arora wireless ltd 4of6}	296,718.50						
Sharp - Sharp Loans Deduction	25,152,572.53	14,407,673.37			14,407,673.37-		
NULGE Loan Deduction	2,821,591.14	226,644.67			226,644.67-		
Refund of Unclaimed Salary	315,500.00						
NUT Deduction	14,419,322.35	2,603,212.46			2,603,212.46-		
Leadway Deduction	40,648,944.73	9,437,753.87			9,437,753.87-		
NUT Endwel	41,562,000.03	9,008,000.00			9,008,000.00-		
National Housing Fund Deduction		1,836,697.28			1,836,697.28-		
A. O. P. SHAWN		647,301.59			647,301.59-		
<b>Total</b>	<b>182,406,203.20</b>	<b>96,625,229.27</b>			<b>96,625,229.27-</b>		



## NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
<b>Note 70 - Other Capital Receipts</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
20001001/14020203 Paris Club Refund				236,149,854.00	236,149,854.00-		
<b>Total</b>				<b>236,149,854.00</b>	<b>236,149,854.00-</b>		
<b>Note 71 - General Public Services</b>							
25010105/23020127/11000001 Construction/Provision of ICT Infrastructures		5,986,675.00	6,000,000.00	6,000,000.00	13,325.00+		
25010105/23050101/11000002 Purchase of Computers		2,450,000.00	2,500,000.00	2,500,000.00	50,000.00+		
25010105/23010113/11000003 Purchase of Computer Printers		680,000.00	1,000,000.00	1,000,000.00	320,000.00+		
25010105/23050107/13000010 Settlement of capital liabilities		80,640,000.00	100,997,203.00	100,997,203.00	20,357,203.00+		
25010105/23010132/13000011 Purchase of Security Equipments			1,000,000.00	1,000,000.00	1,000,000.00+		
25010105/23010123/13000012 Purchase of Fire Fighting Equipments			1,000,000.00	1,000,000.00	1,000,000.00+		
25010105/23030121/13000013 Rehabilitation of Places of Worship			450,000.00	450,000.00	450,000.00+		
25010105/23030121/13000014 Rehabilitation of Office Building		13,995,186.75	1,500,212.00	14,000,212.00	5,025.25+		
25010105/23050101/13000016 Conducting Research for Development			1,176,707.00	1,176,707.00	1,176,707.00+		
23010105/23010112/13000017 Purchase of Office Furniture and Fittings		6,617,918.16		15,000,000.00	8,382,081.84+		
25010105/23010115/13000019 Purchase of Photocopying Machine			500,000.00	500,000.00	500,000.00+		
25010105/23050101/13000020 Provision for Consultancy Services			1,500,000.00	1,500,000.00	1,500,000.00+		
34001001/23010101/13000018 Land compensation		11,000,000.00		12,000,000.00	1,000,000.00+		
38001001/23010113/13000002 Provision of Laptop Computers to All Depts. of L.G	2,500,000.00						
38001001/23020127/13000007 Prov.of Inet Connectivity & Website Design for All Depts.	4,000,000.00						
<b>Total</b>	<b>6,500,000.00</b>	<b>121,369,779.91</b>	<b>117,624,122.00</b>	<b>157,124,122.00</b>	<b>35,754,342.09+</b>		
<b>Note 74 - Economic Affairs</b>							
15001001/23020113/01000009 Compltn/Const of Slaughter Slabs at Gwaraji R/chikun Z/Aya	2,500,000.00						
15001001/23010127/01000017 Purchase of Agro Allied Materials				2,000,000.00	2,000,000.00+		
15001001/23010127/01000018 Supply of 100 units of Irrigation Pumps for Poverty Reductio		5,670,550.00	6,000,000.00	6,000,000.00	329,450.00+		
15001001/23010127/01000042 Purch. of Irriga.Pumps for Distrib. to Irrig.Farmers In 12Wds	3,000,000.00						
15001001/23010127/01000043 Provision for Demacation of Livestock Route	2,700,000.00						
34001001/23020103/14000004 Purchase of Transformers and Installations		62,303,702.16	42,493,626.00	63,281,603.00	977,900.84+		
34001001/23030102/14000006 Up-Grading/Rehab of Electrftn Proj @ Fura N/Labar & F/Ruwa		3,738,457.80	4,000,000.00	7,800,000.00	4,061,542.20+		
34001001/23020103/14000020 Purchase delivery installation and energizing of 500kva tr	6,960,000.00						
34001001/23010119/14000030 Purchase/installation and energizing of transformers at Rigas	18,883,932.50						
34001001/23020103/14000052 Installation of Transformers	4,919,921.00						
34001001/23020103/14000056 Construction / Provision of Rural Electricity Chikaji Town	6,300,000.00						
34001001/23020105/14000057 Kanzaure Kargo Da Kewaye & Anguwan Babale Sabon Yelwa	8,942,000.00						
34001001/23020105/14000060 Construction / Provision of Rural Electricity Gidan Rimi Kwa	9,322,500.00						
34001001/23020103/14000061 Purchase/Installation of 5No Transformer at Fanturawa Hayin	2,240,000.00						
34001001/23020103/14000063 Prov. of Elec. With Transfor. From Maje to Joga & Kaban etc	30,034,000.00						
34001001/23020103/14000064 Constr/Provision of Rural Electricity Ibada Ilah Ashehu	11,539,007.00						
34001001/23010119/14000067 Purchase of Generator (Additional for L.G Secretariat)		140,200.00	5,000,000.00	500,000.00	359,800.00+		
34001001/23020122/17000008 Construction of Culverts within the 12 Wards	10,553,350.00						
34001001/23020116/17000014 Compl/Const of 610m Drainage @ along Idris Turaki Rd. Rigasa	1,000,000.00						
34001001/23020114/17000042 Construction of Drainages at G/Gayan town	1,100,200.00						
34001001/23020114/17000045 Constr. Of Side Drainage Kamfanin Z/aya	804,190.00						
34001001/23020114/17000062 Construction / Provision of Bridges Bridge @ Nariya	4,893,325.10						
34001001/23020114/17000066 Mini Bridge at Jabanga & Ifira	13,000,000.00						
34001001/23020114/17000071 Constr. of Mini Bridge( Slabs & Culv.) @ A/Bela Jaji B/Yero	20,064,000.00						

**Notes to Statement of Capital Development Fund – Cont'd**

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	2018	2018	Budget 2019	Budget 2020
		₦	₦	₦	₦	₦	₦	₦
<b>Note 70 - Other Capital Receipts</b>								
34001001/23020114/17000073	18No Single R/Culvert & 18No Double R/Culvert Within Rigasa	864,868.55						
34001001/23020114/17000075	Half Bridge at Ang Malamai	3,000,000.00						
34001001/23020114/17000076	Constr./ Provision of Culverts Kofar Gidan Muhuti Z/Aya	123,552.65						
34001001/23020114/17000077	Construction / Provision of Bridges Risani	4,645,820.47						
34001001/23020114/17000092	Constr./Prov. of Surfacing (Tarring of Rural Feeder Roads) G		827,685,460.37	685,373,578.00	992,329,512.00	164,644,051.63+		
34001001/23020114/17000098	Construction/Provision of Bridges/Culverts		2,646,745.50		55,000,000.00	52,353,254.50+		
34001001/23020114/17000099	Construction/Provision of Drainage of Panshanu Ward				10,000,000.00	10,000,000.00+		
<b>Total</b>		<b>167,390,667.27</b>	<b>902,185,115.83</b>	<b>742,867,204.00</b>	<b>1,136,911,115.00</b>	<b>234,725,999.17+</b>		
<b>Note 76 - Housing and Community Development</b>								
34001001/23030101/06000002	Rehabilitation of Staff Quarters 1( On-Going) 2 & 3	9,999,563.25						
34001001/23030104/10000016	Reactivation of 3nos. Of boreholes in 12 wards	2,000,000.00						
34001001/23020114/10000017	Rehabilitation / Repairs - Water Facilities				4,500,000.00	4,500,000.00+		
34001001/23020105/10000020	3No Boreholes at Layin Adamu Zuru Kofar Gidan Mall Bashir	4,000,000.00						
34001001/23020105/10000021	Const of Hand Boreholes at Adomu Zuru Sabon Kudi	1,200,000.00						
34001001/23010112/13000006	Provision for Fumitures @ The L.G Staff Quarters	2,157,754.50						
34001001/23020118/13000009	Provision of Landscapping & Beautification of Lg Secretariat	1,791,300.00						
34001001/23020118/13000011	Fencing of Cemeteries 1 & 2 @ Zangon Aya	5,000,000.00						
34001001/23030121/13000014	Rehabilitation of Dilapidated Part of New Secretariat Buildg	5,343,500.00						
34001001/23020124/13000015	Fencing of Cattle Market at Kamfanin Zango	5,900,000.00						
34001001/23020105/14000054	Construction / Provision of Rural Electricity at Kauya Villa	5,000,000.00						
17001001/23030106/10000001	Rehabitation of water Facilities			4,365,093.00	365,093.00	365,093.00+		
17001001/23020105/10000002	SHAWN II Programme		2,950,000.00	3,000,000.00	3,000,000.00	50,000.00+		
17001001/23020105/10000003	Construction/Provision of Boreholes		9,630,338.00	20,264,883.00	30,264,883.00	20,634,545.00+		
<b>Total</b>		<b>42,392,117.75</b>	<b>12,580,338.00</b>	<b>27,629,976.00</b>	<b>38,129,976.00</b>	<b>25,549,638.00+</b>		
<b>Note 77 - Health</b>								
34001001/23020101/04000002	Construction of Phc Clinic @ Ribako Gadar Gayan Ward(On-Go	1,292,391.00						
34001001/23020101/04000005	Constr./Provision of Hospitals/Health Centres at Damari	5,321,000.00						
17001001/23020106/04000001	Construction/Provision of Hospitals/Health centres		36,791,922.06	50,000,000.00	37,000,000.00	208,077.94+		
17001001/23050107/04000002	Contribution to Primary Health Care Agency		8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+		
17001001/23010122/04000003	Purchase of Medical/Clinical Equipments		13,600,000.00	8,731,181.00	16,331,181.00	2,731,181.00+		
17001001/23020106/04000004	Construction/Provision of Land Scapping of PHC				13,700,000.00	13,700,000.00+		
21001001/23020106/04000035	Comp. for renov.of storm damage PHC Panturawa	1,124,000.00						
21001001/23050103/04000050	Shawn II Programme	15,230,000.00						
21001001/23040104/09000001	Refuse Collection & Disposal	4,500,000.00						
<b>Total</b>		<b>27,467,391.00</b>	<b>58,391,922.06</b>	<b>68,731,181.00</b>	<b>77,031,181.00</b>	<b>18,639,258.94+</b>		
<b>Note 79 - Education</b>								
34001001/23030110/05000016	Rehabilitation of Rigachikun Library	3,000,000.00						
17001001/23030106/05000014	Renovation of Primary School within the Local government		114,858.40	4,000,000.00	200,000.00	85,141.60+		
17001001/23020126/05000037	Purchase of Community Development Materials	17,196,900.00						
17001001/23030106/05000062	Rehabilitation / Repairs - Lea Primary School Wusar	3,000,000.00						
17001001/23030106/05000063	Rehabilitation / Repairs - Public Schools Uba Igabi	3,000,000.00						
17001001/23030106/05000064	Rehabilitation / Repairs - Public Schools Sabon Bimin Dosa	3,000,000.00						
17001001/23030106/05000065	Rehabilitation / Repairs - Public Schools Lea Primary School	3,274,774.00						

***Notes to Statement of Capital Development Fund – Cont'd***

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	2018	2018	Budget 2019	Budget 2020
		₦	₦	₦	₦	₦	₦	₦
17001001/23030106/05000066	Rehabilitation / Repairs - Lea Primary School Rigachikun 2	276,877.70						
17001001/23030106/05000067	Rehabilitation / Repairs -Lea Primary School Nariya	1,590,458.31						
17001001/23010124/05000074	Purchase of Teaching / Learning Aid Equipment		42,770,000.00	45,000,000.00	45,000,000.00	2,230,000.00+		
17001001/23010124/05000076	Purchase of Classroom Furniture	500,000.00						
<b>Total</b>		<b>34,839,010.01</b>	<b>42,884,858.40</b>	<b>49,000,000.00</b>	<b>45,200,000.00</b>	<b>2,315,141.60+</b>		

## SCHEDULE OF RECURRENT REVENUE

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	2018 Variance	Proposed 2019	Proposed 2020
<b>STATUTORY ALLOCATION</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/11010001 Statutory Allocation	1,389,164,385.45	2,530,784,285.18	1,827,874,259.00	1,827,874,259.00	702,910,026.18+	1,928,874,659.00	1,928,874,589.00
25001001/11010002 Share of VAT	437,563,113.20	451,048,103.30	529,562,317.00	529,562,317.00	78,514,213.70-	544,572,316.00	579,252,330.00
25001001/11010003 Excess Crude	66,691,806.38						
25001001/11010006 NNPC Refunds		4,378,352.53			4,378,352.53+		
25001001/11010009 Paris Exit Refund				1,125,999,356.00	1,125,999,356.00-		
25001001/11010011 10% Allocation from State (IGR)		2,983,050.00	22,634,040.00	22,634,040.00	19,650,990.00-	30,726,039.00	33,726,039.00
25001001/11010013 Exchange Rate Difference	146,845,205.50	27,290,583.89			27,290,583.89+		
25001001/11000014 Excess Bank charges		24,422,743.32			24,422,743.32+		
25001001/11000018 Excess PPT	1,806,262.56						
25001001/11000019 Forex Equalization		57,550,008.31			57,550,008.31+		
<b>Total</b>	<b>2,042,070,773.09</b>	<b>3,098,457,126.53</b>	<b>2,380,070,616.00</b>	<b>3,506,069,972.00</b>	<b>407,612,845.47-</b>	<b>2,504,173,014.00</b>	<b>2,541,852,958.00</b>
<b>TAXES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12010005 Cattle Tax			7,091,381.00	7,091,381.00	7,091,381.00-	8,472,623.00	7,223,084.00
<b>Total</b>			<b>7,091,381.00</b>	<b>7,091,381.00</b>	<b>7,091,381.00-</b>	<b>8,472,623.00</b>	<b>7,223,084.00</b>
<b>LICENSES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12020005 Radio/Television Station License			916,241.00	916,241.00	916,241.00-	1,022,429.00	861,713.00
25001001/12020012 Bicycle/License			972,429.00	972,429.00	972,429.00-	1,241,892.00	2,092,781.00
25001001/12020033 Kiosk License			9,413,712.00	9,413,712.00	9,413,712.00-	9,881,439.00	7,241,821.00
<b>Total</b>			<b>11,302,382.00</b>	<b>11,302,382.00</b>	<b>11,302,382.00-</b>	<b>12,145,760.00</b>	<b>10,196,315.00</b>
<b>RATES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12030001 Tenement Rate			10,862,461.00	10,862,461.00	10,862,461.00-	11,256,761.00	19,268,416.00
<b>Total</b>			<b>10,862,461.00</b>	<b>10,862,461.00</b>	<b>10,862,461.00-</b>	<b>11,256,761.00</b>	<b>19,268,416.00</b>
<b>FEES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12040003 Slaughter Fees			2,861,892.00	2,861,892.00	2,861,892.00-	3,242,796.00	2,391,421.00
25001001/12040006 Naming Of Street Registration Fees			5,914,001.00	5,914,001.00	5,914,001.00-	6,201,463.00	5,089,732.00
25001001/12040022 Advertising Fees			1,919,403.00	1,919,403.00	1,919,403.00-	2,091,427.00	1,461,036.00
25001001/12040031 Customary Right of Occupancy Fees			5,106,812.00	5,106,812.00	5,106,812.00-	7,004,162.00	6,914,124.00
25001001/12040043 Birth/Death Registration Fees			1,267,624.00	1,267,624.00	1,267,624.00-	1,426,512.00	2,816,742.00
25001001/12040101 Public Convenience Sewage and Refuse Disposal Fee			526,119.00	526,119.00	526,119.00-	628,714.00	701,694.00
<b>Total</b>			<b>17,595,851.00</b>	<b>17,595,851.00</b>	<b>17,595,851.00-</b>	<b>14,109,482.00</b>	<b>16,452,677.00</b>

**SCHEDULE OF RECURRENT REVENUE – CONT'D**

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	2019	2020
	₦	₦	₦	₦	₦	₦	₦
<b>FINES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12050004 Impounding of Animals Fines			1,526,963.00	1,526,963.00	1,526,963.00-	1,931,759.00	2,481,116.00
25001001/12050005 Fine on Obstruction			8,919,734.00	8,919,734.00	8,919,734.00-	9,201,482.00	10,581,714.00
<b>Total</b>			<b>10,446,697.00</b>	<b>10,446,697.00</b>	<b>10,446,697.00-</b>	<b>11,133,241.00</b>	<b>13,062,830.00</b>
<b>SALES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12060011 Proceeds from sales of Government Vehicles		2,880,000.00			2,880,000.00+		
<b>Total</b>		<b>2,880,000.00</b>			<b>2,880,000.00+</b>		
<b>EARNINGS</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12070012 Earning from Market			4,612,906.00	4,612,906.00	4,612,906.00-	5,691,714.00	4,969,429.00
25001001/12070013 Earning from Motor Park			4,262,041.00	4,262,041.00	4,262,041.00-	3,929,483.00	5,236,415.00
<b>Total</b>			<b>8,874,947.00</b>	<b>8,874,947.00</b>	<b>8,874,947.00-</b>	<b>9,621,197.00</b>	<b>10,205,844.00</b>
<b>BELOW THE LINE RECEIPTS</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12150001 Withholding Taxes due to FIRS	1,487,186.71	1,137,989.25			1,137,989.25+		
25001001/12150002 VAT due to FIRS	897,369.21	2,139,609.27			2,139,609.27+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	25,625,540.48	9,024,103.07			9,024,103.07+		
25001001/12150004 Union Deductions		36,813,862.16			36,813,862.16+		
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	1,752,384.56	1,000,000.00			1,000,000.00+		
25001001/12150008 10% Contract Retention Charges	611,665.64	1,298,697.17			1,298,697.17+		
25001001/12150008 SIGMA Pension Deduction	13,425,295.69	2,987,170.36			2,987,170.36+		
25001001/12150012 NULGE Deductions	12,290,671.18	4,056,514.75			4,056,514.75+		
25001001/12150013 MHWU Deduction	1,099,440.45						
25001001/12150018 Additional laptop and printers {Arora wireless ltd 4of6}	296,718.50						
25001001/12150020 Sharp - Sharp Loans Deduction	25,152,572.53	14,407,673.37			14,407,673.37+		
25001001/12150026 NULGE Loan Deduction	2,821,591.14	226,644.67			226,644.67+		
25001001/12150030 Refund of Unclaimed Salary	315,500.00						
25001001/12150032 NUT Deduction	14,419,322.35	2,603,212.46			2,603,212.46+		
25001001/12150033 Leadway Deduction	40,648,944.73	9,437,753.87			9,437,753.87+		
25001001/12150034 NUT Endwel	41,562,000.03	9,008,000.00			9,008,000.00+		
25001001/12150036 National Housing Fund Deduction		1,836,697.28			1,836,697.28+		
25001001/12150039 A. O. P. SHAWN		647,301.59			647,301.59+		
<b>Total</b>	<b>182,406,203.20</b>	<b>96,625,229.27</b>			<b>96,625,229.27+</b>		

**SCHEDULE OF PERSONNEL AND OVERHEAD COST**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
11001001/22020604 Security Vote (Including Operations)	19,804,989.30						
11001001/22020606 Physical Security	14,325,000.00						
11001001/22021001 Refreshment & Meals	8,983,999.80						
<b>Sub Total Overhead Cost</b>	<b>43,113,989.10</b>						
<b>Total Recurrent Expenditure</b>	<b>43,113,989.10</b>						
<b>25001001 - DEPARTMENT OF ADMIN AND FINANCE</b>							
25001001/21010101 Basic Salary	307,752,503.87	281,439,392.69	237,180,226.00	282,493,660.00	1,054,267.31+	260,898,248.00	286,988,073.00
25001001/21010104 Salary Arrears	133,180,972.11						
25001001/21020202 Contributory Pension		36,200,000.00		56,714,279.00	20,514,279.00+		
<b>Sub Total - Personnel Cost</b>	<b>440,933,475.98</b>	<b>317,639,392.69</b>	<b>237,180,226.00</b>	<b>339,207,939.00</b>	<b>21,568,546.31+</b>	<b>260,898,248.00</b>	<b>286,988,073.00</b>
25001001/22020101 Local Travel and Transport - Training	13,341,000.00	21,562,230.75	11,592,000.00	21,592,000.00	29,769.25+	576,000.00	576,000.00
25001001/22020102 Local Travel and Transport - Others	2,915,100.00	4,435,000.00	2,755,000.00	4,455,000.00	20,000.00+		
25001001/22020106 Duty tour Allowance-Civil Servant		1,387,320.50	1,380,000.00	1,430,000.00	42,679.50+	1,080,000.00	1,080,000.00
25001001/22020301 Office Stationeries/Computer Consumables		41,060,000.00	34,620,000.00	41,870,000.00	810,000.00+	34,620,000.00	34,620,000.00
25001001/22020305 Printing of Non Security Documents		6,621,415.00	5,705,000.00	6,705,000.00	83,585.00+		
25001001/22020306 Printing of Security Documents		3,369,000.00	3,427,500.00	3,427,500.00	58,500.00+	102,000.00	102,000.00
25001001/22020312 Other Service Material			300,000.00	300,000.00	300,000.00+		
25001001/22020314 Provision of Services Materials				1,025,182.00	1,025,182.00+		
25001001/22020401 Maint. of Motor Vehicle /Transport Eqpmnt				1,000,000.00	1,000,000.00+		
25001001/22020501 Local Training			430,000.00	730,000.00	730,000.00+		
25001001/22020503 Contribution to Training Fund	21,326,640.44	5,188,279.38	40,226,640.00	5,226,640.00	38,360.62+	40,226,647.00	40,226,647.00
25001001/22020505 Workshop on NDLEA		3,020,000.00	4,000,000.00	4,000,000.00	980,000.00+		
25001001/22020507 Nigeria Seafarers Dev. Programme	2,955,587.07						
25001001/22020604 Security Vote (Including Operations)		44,108,500.00	44,166,000.00	44,166,000.00	57,500.00+	44,166,000.00	44,166,000.00
25001001/22020605 Cleaning &Fumigation Services		1,900,000.00	2,972,000.00	3,472,000.00	1,572,000.00+		
25001001/22020606 Physical Security		41,972,794.80	34,450,000.00	42,000,000.00	27,205.20+	40,800,000.00	40,800,000.00
25001001/22020703 Legal Services		784,000.00	500,000.00	800,000.00	16,000.00+		
25001001/22020709 Consulting Services and Special Committees	2,310,000.00	22,760,625.28	15,886,000.00	22,886,000.00	125,374.72+		
25001001/22020711 Other Consulting Services		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+		
25001001/22020712 Fixed Assets Register Valuation & Tagnation		4,020,000.00	5,000,000.00	5,000,000.00	980,000.00+		
25001001/22020713 5% Incentives for Revenue Officers			300,000.00	300,000.00	300,000.00+		
25001001/22020901 Bank Charges (Other Than interest)			120,000.00	120,000.00	120,000.00+		
25001001/22020902 Insurance Premium		2,348,013.04	2,400,000.00	2,400,000.00	51,986.96+	1,800,000.00	1,800,000.00
25001001/22021001 Refreshment & Meals		19,793,417.09	14,800,000.00	19,800,000.00	6,582.91+	80,000.00	80,000.00
25001001/22021007 Welfare Packages	7,745,030.00	7,377,052.17	3,400,000.00	7,400,000.00	22,947.83+		
25001001/22021011 Recruitment Exercise	350,000.00	38,164,590.55	38,766,979.00	38,766,979.00	602,388.45+	40,993,666.00	45,093,032.00
25001001/22021014 Annual Budget Expenses and Administration	258,000.00	7,009,070.00	5,652,000.00	8,152,000.00	1,142,930.00+	6,150,000.00	6,150,000.00
25001001/22021023 Promotion exams by LGEAs	688,496.00						
25001001/22021034 Elected/Appointed Officials Remuneration Package	951,914.05	40,625,454.67	16,000,000.00	42,000,000.00	1,374,545.33+		
25001001/22021035 Local Government General Election		17,341,304.34	17,391,000.00	17,391,000.00	49,695.66+		

**SCHEDULE OF PERSONNEL AND OVERHEAD COST – CONT'D**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021040 Monitoring and Evaluation		2,500,000.00	3,000,000.00	3,300,000.00	800,000.00+		
25001001/22021042 Promotion Examination By LGSB		750,000.00	800,000.00	800,000.00	50,000.00+		
25001001/22021076 Retirement/Redemption Fund		15,300,000.00	15,540,424.00	15,540,424.00	240,424.00+		
25001001/22021077 Local Govt Reforms	4,920,000.00	4,350,000.00	5,000,000.00	5,000,000.00	650,000.00+		
<b>Sub Total Overhead Cost</b>	<b>57,761,767.56</b>	<b>359,248,067.57</b>	<b>332,580,543.00</b>	<b>373,055,725.00</b>	<b>13,807,657.43+</b>	<b>210,594,313.00</b>	<b>214,693,679.00</b>
<b>Total Recurrent Expenditure</b>	<b>498,695,243.54</b>	<b>676,887,460.26</b>	<b>569,760,769.00</b>	<b>712,263,664.00</b>	<b>35,376,203.74+</b>	<b>471,492,561.00</b>	<b>501,681,752.00</b>
<b>15001001 - DEPARTMENT OF AGRIC &amp; NATURAL RESOURCE</b>							
15001001/22020105 Fertilizer Transportation and Handling Charges	2,277,000.00	1,899,500.00	1,900,000.00	1,900,000.00	500.00+		
15001001/22020307 Drugs & Medical Supplies	993,500.00	3,902,475.00	500,000.00	4,000,000.00	97,525.00+		
15001001/22020311 Food Stuff / Catering Materials Supplies		510,000.00	250,000.00	1,250,000.00	740,000.00+		
15001001/22020312 Other Service Materials	380,000.00	1,000,000.00	1,000,000.00	1,000,000.00			
15001001/22020314 Prov. of Service Materials	475,000.00						
15001001/22020317 Purchase of Pesticides	200,000.00			1,000,000.00	1,000,000.00+		
15001001/22020601 Security Services			1,000,000.00	1,500,000.00	1,500,000.00+		
15001001/22020605 Cleaning &Fumigation Services	400,000.00						
15001001/22021003 Publicity & Advertisements		3,900,000.00	2,860,000.00	4,860,000.00	960,000.00+		
15001001/22021030 Mobilization/Advocacy			1,000,000.00	1,000,000.00	1,000,000.00+		
15001001/22021046 Local Economic Empowerment Devt Strategy (LEEDS)		1,750,000.00	2,110,000.00	3,110,000.00	1,360,000.00+		
15001001/22021055 Tree Planting Campaign	300,000.00	500,000.00	700,000.00	700,000.00	200,000.00+		
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows		3,307,217.38	4,000,000.00	4,000,000.00	692,782.62+		
15001001/22021058 Cultivation Root And Tuber	915,000.00			1,037,977.00	1,037,977.00+		
15001001/22021062 Promotion of Fruits and Economic Tree Farming	400,000.00						
15001001/22021064 World food Day				1,000,000.00	1,000,000.00+		
15001001/22021070 Home Economic Instructor Allowance	500,000.00	15,800,500.00	6,800,203.00	16,100,203.00	299,703.00+		
15001001/22040109 Grants To Communities/NGOs		24,951,588.51	500,000.00	25,500,000.00	548,411.49+		
<b>Sub Total Overhead Cost</b>	<b>6,840,500.00</b>	<b>57,521,280.89</b>	<b>22,620,203.00</b>	<b>67,958,180.00</b>	<b>10,436,899.11+</b>		
<b>Total Recurrent Expenditure</b>	<b>6,840,500.00</b>	<b>57,521,280.89</b>	<b>22,620,203.00</b>	<b>67,958,180.00</b>	<b>10,436,899.11+</b>		
<b>20001001 - DEPARTMENT OF ADMIN AND FINANCE</b>							
20001001/22020301 Office Stationeries/Computer Consumables	23,760,000.00						
20001001/22020305 Printing of Non Security Documents	3,456,469.00						
20001001/22020306 Printing of Security Documents	4,360,000.00						
20001001/22020901 Bank Charges (Other Than interest)	2,277,735.04						
20001001/22020902 Insurance Premium	890,000.00						
20001001/22021002 Honorarium & Sitting Allowance	919,000.00						
20001001/22060203 Settlement of Liabilities	34,898,983.00	3,500,000.00	4,000,000.00	4,000,000.00	500,000.00+		
<b>Sub Total Overhead Cost</b>	<b>70,562,187.04</b>	<b>3,500,000.00</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>500,000.00+</b>		
<b>Total Recurrent Expenditure</b>	<b>70,562,187.04</b>	<b>3,500,000.00</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>500,000.00+</b>		

### SCHEDULE OF PERSONNEL AND OVERHEAD COST – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
<b>34001001 - DEPARTMENT OF WORKS AND HOUSING</b>							
34001001/22020201 Electricity Charges	600,000.00	1,650,000.00	1,260,000.00	2,160,000.00	510,000.00+		
34001001/22020205 Water Rates		238,400.00	240,000.00	240,000.00	1,600.00+		
34001001/22020312 Provision of Mechanical Tools	170,000.00						
34001001/22020314 Provision of Service Materials	2,525,000.00						
34001001/22020401 Maint. of Motor Vehicle /Transport Equipment	1,982,500.00	5,313,738.01	3,850,000.00	5,350,000.00	36,261.99+		
34001001/22020402 Maintenance of Office Furniture	985,773.00						
34001001/22020403 Maintenance of Office Building Residential Qtrs	485,500.00						
34001001/22020405 Maintenance of Plants & Generators	915,000.00	955,000.00	740,000.00	1,040,000.00	85,000.00+		
34001001/22020411 Maintenance of Communication Equipments	300,000.00						
34001001/22020415 Maintenance of Boreholes	50,000.00						
34001001/22020416 Maintenance of Drainage & Culverts	498,000.00						
34001001/22020609 Bush Clearing Along Highway	1,296,500.00						
34001001/22020706 Surveying Services	332,000.00	22,651,600.00	400,000.00	24,390,000.00	1,738,400.00+		
34001001/22020801 Motor Vehicle Fuel Cost		170,000.00	1,390,000.00	1,690,000.00	1,520,000.00+		
34001001/22020803 Plant /Generator Fuel Cost		340,000.00	1,000,000.00	1,200,000.00	860,000.00+		
34001001/22021006 Postages & Courier Services			5,500.00	5,500.00	5,500.00+		
34001001/22021065 Payment Of Driver Allowances	80,000.00						
<b>Sub Total Overhead Cost</b>	<b>10,220,273.00</b>	<b>31,318,738.01</b>	<b>8,885,500.00</b>	<b>36,075,500.00</b>	<b>4,756,761.99+</b>		
<b>Total Recurrent Expenditure</b>	<b>10,220,273.00</b>	<b>31,318,738.01</b>	<b>8,885,500.00</b>	<b>36,075,500.00</b>	<b>4,756,761.99+</b>		
<b>17001001 - DEPARTMENT OF EDUCATION &amp; SOCIAL DEVT</b>							
17001001/22020303 Newspapers			250,000.00	250,000.00	250,000.00+		
17001001/22020304 Magazines & Periodicals		487,891.29	592,000.00	592,000.00	104,108.71+	32,000.00	32,000.00
17001001/22020312 Other Service Materials	462,000.00						
17001001/22020504 Mass Literacy/Formal Adult Edu.	470,000.00	1,160,000.00	1,000,000.00	1,200,000.00	40,000.00+		
17001001/22020604 Security Vote (Including Operations)		19,520,000.00		22,000,000.00	2,480,000.00+		
17001001/22020605 Cleaning &Fumigation Services				1,000,000.00	1,000,000.00+		
17001001/22020714 Sanitation Hygiene & Water Supply Programme		200,000.00	3,000,000.00	3,000,000.00	2,800,000.00+		
17001001/22021003 Publicity & Advertisements	2,625,000.00						
17001001/22021009 Sporting Activities	2,607,000.00	6,936,500.00	7,010,000.00	7,010,000.00	73,500.00+		
17001001/22021018 Rural Women & Youth Empowerment Prog.	1,050,000.00			1,000,000.00	1,000,000.00+		
17001001/22021021 Local Cultural Festival	2,427,000.00	4,390,000.00	4,560,000.00	4,560,000.00	170,000.00+	1,560,000.00	1,560,000.00
17001001/22021025 NYSC Allowance	1,000,000.00	300,000.00	800,000.00	800,000.00	500,000.00+		
17001001/22021034 Rehabilitation of People With Disability	986,350.00		500,000.00	500,000.00	500,000.00+		
17001001/22021041 Emergency Relief Materials	1,850,000.00	1,800,000.00		3,000,000.00	1,200,000.00+		
17001001/22021042 Bursary Award & Edu. Dev.	2,550,000.00	9,037,800.00	2,000,000.00	12,000,000.00	2,962,200.00+		
17001001/22021043 Allowances to Religious Preachers	1,620,000.00	2,780,000.00	2,000,000.00	3,700,000.00	920,000.00+		
17001001/22021047 Overhead to Primary School	5,400,000.00	4,600,000.00	5,000,000.00	6,500,000.00	1,900,000.00+		
17001001/22021048 Youth Summit	50,000.00						
17001001/22021056 Trade Fair Exhibition And Show	50,000.00						
17001001/22021066 Repatriation Poster and Destitution	360,000.00	550,000.00	350,000.00	600,000.00	50,000.00+		



**SCHEDULE OF PERSONNEL AND OVERHEAD COST – CONT'D**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
17001001/22021067 Poverty Alleviation	475,000.00						
17001001/22021070 Allowance for Committee on Boundary Adjustment	6,755,000.00						
17001001/22040103 Grants to Local Government Recurrent	2,800,000.00						
<b>Sub Total Overhead Cost</b>	<b>33,537,350.00</b>	<b>51,762,191.29</b>	<b>27,062,000.00</b>	<b>67,712,000.00</b>	<b>15,949,808.71+</b>	<b>1,592,000.00</b>	<b>1,592,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>33,537,350.00</b>	<b>51,762,191.29</b>	<b>27,062,000.00</b>	<b>67,712,000.00</b>	<b>15,949,808.71+</b>	<b>1,592,000.00</b>	<b>1,592,000.00</b>
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH</b>							
21001001/21010101 Basic Salary	186,060,567.95	214,154,223.61	201,948,441.00	214,824,015.00	669,791.39+	222,143,285.00	244,357,613.00
Sub Total - Personnel Cost	186,060,567.95	214,154,223.61	201,948,441.00	214,824,015.00	669,791.39+	222,143,285.00	244,357,613.00
21001001/22020607 Sanitation Exercise Casual Workers	50,000.00						
21001001/22020708 Medical Consulting	549,500.00						
21001001/22021004 Medical Expenses		809,000.00	1,000,000.00	2,100,000.00	1,291,000.00+		
21001001/22021022 Integrated Maternal Neonatal And Child Health (MNCH)	5,920,108.00	5,998,000.00	6,000,000.00	6,000,000.00	2,000.00+		
21001001/22021027 IPDS	11,032,527.00	11,898,459.18	12,000,000.00	12,000,000.00	101,540.82+		
21001001/22021052 System & Services of PHC	3,400,000.00	7,380,347.82	6,000,000.00	7,500,000.00	119,652.18+		
21001001/22021054 Comm. Direct Inter		1,648,000.00	3,000,000.00	3,000,000.00	1,352,000.00+		
21001001/22021057 Annual Disease Control	160,000.00						
21001001/22021073 Eye Care Programme	12,600,000.00						
<b>Sub Total Overhead Cost</b>	<b>33,712,135.00</b>	<b>27,733,807.00</b>	<b>28,000,000.00</b>	<b>35,700,000.00</b>	<b>7,966,193.00+</b>		
<b>Total Recurrent Expenditure</b>	<b>219,772,702.95</b>	<b>241,888,030.61</b>	<b>229,948,441.00</b>	<b>250,524,015.00</b>	<b>8,635,984.39+</b>	<b>222,143,285.00</b>	<b>244,357,613.00</b>
<b>61004001 - NEW DEVELOPMENT AREA</b>							
<b>MANDATORY DEDUCTIONS</b>							
17001001/21010101 Contribution to Primary Education Fund	750,413,031.66	654,725,953.45	714,066,247.00	875,948,548.00	221,222,594.55+	1,370,014,281.00	1,507,015,709.00
<b>Total</b>	<b>750,413,031.66</b>	<b>654,725,953.45</b>	<b>714,066,247.00</b>	<b>875,948,548.00</b>	<b>221,222,594.55+</b>	<b>1,370,014,281.00</b>	<b>1,507,015,709.00</b>
<b>SOCIAL BENEFITS</b>							
<b>DEPARTMENT OF ADMIN AND FINANCE</b>							
25001001/21010102 Contribution to Pension Fund	65,886,359.00	244,520,716.70	61,505,248.00	118,219,527.00	126,301,189.70-		
25001001/21010104 Severance Gratuity	30,697,200.00						
<b>Total</b>	<b>96,583,559.00</b>	<b>244,520,716.70</b>	<b>61,505,248.00</b>	<b>118,219,527.00</b>	<b>126,301,189.70-</b>		

### SCHEDULE OF CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
<b>DOMESTIC GRANTS</b>							
<b>FOREIGN GRANTS</b>							
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>							
20001001/14010101 Transfer from CRF to CDF	278,589,186.03	1,137,412,014.20	808,395,927.00	1,020,789,984.00	116,622,030.20+		
<b>Total</b>	278,589,186.03	1,137,412,014.20	808,395,927.00	1,020,789,984.00	116,622,030.20+		
<b>OTHER CAPITAL RECEIPTS</b>							
<b>MISCELLANEOUS</b>							
20001001/14020203 Paris Club Refund				236,149,854.00	236,149,854.00-		
<b>Total</b>							
<b>INTERNAL LOANS AND CREDIT</b>							
<b>EXTERNAL LOANS AND CREDIT</b>							
<b>DOMESTIC CAPITAL GRANTS TO DEVT AREAS</b>							
<b>Grand Total</b>	278,589,186.03	1,137,412,014.20	808,395,927.00	1,256,939,838.00	119,527,823.80 +		

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION BY PROGRAMME**

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	2019	2020
	N	N	N	N	N	N	N
<b>25001001 - DEPARTMENT OF ADMIN AND FINANCE</b>							
25010105/23020127/11000001 Constr./Provision of ICT Infrastructures		5,986,675.00	6,000,000.00	6,000,000.00	13,325.00+		
25010105/23050101/11000002 Purchase of Computers		2,450,000.00	2,500,000.00	2,500,000.00	50,000.00+		
25010105/23010113/11000003 Purchase of Computer Printers		680,000.00	1,000,000.00	1,000,000.00	320,000.00+		
25010105/23050107/13000010 Settlement of capital liabilities		80,640,000.00	100,997,203.00	100,997,203.00	20,357,203.00+		
25010105/23010132/13000011 Purchase of Security Equipments			1,000,000.00	1,000,000.00	1,000,000.00+		
25010105/23010123/13000012 Purchase of Fire Fighting Equipments			1,000,000.00	1,000,000.00	1,000,000.00+		
25010105/23030121/13000013 Rehabilitation of Places of Worship			450,000.00	450,000.00	450,000.00+		
25010105/23030121/13000014 Rehabilitation of Office Building		13,995,186.75	1,500,212.00	14,000,212.00	5,025.25		
25010105/23050101/13000016 Conducting Research for Development			1,176,707.00	1,176,707.00	1,176,707.00+		
25010105/23010102/13000017 Purchase of Office Furniture and Fittings		6,617,918.16		15,000,000.00	8,382,081.84+		
25010105/23010115/13000019 Purchase of Photocopying Machine			500,000.00	500,000.00	500,000.00+		
25010105/23050101/13000020 Provision for Consultancy Services			1,500,000.00	1,500,000.00	1,500,000.00+		
<b>Total</b>		<b>110,369,779.91</b>	<b>117,624,122.00</b>	<b>145,124,122.00</b>	<b>34,754,342.09+</b>		
<b>15001001 - AGRIC AND NATURAL RESOURCES DEPT.</b>							
15001001/23020113/01000009 Compltn/Const of Slaughter Slabs at Gwaraji R/chikun Z/Aya	2,500,000.00						
15001001/23010127/01000017 Purchase of Agro Allied Materials				2,000,000.00	2,000,000.00+		
15001001/23010127/01000018 Supply of 100 units of Irrigation Pumps for Poverty Reduction		5,670,550.00	6,000,000.00	6,000,000.00	329,450.00		
15001001/23010127/01000042 Purch. of Irriga. Pumps for Distrib. to Irrig. Farmers In 12Wds	3,000,000.00						
15001001/23010127/01000043 Provision for Demarcation of Livestock Route	2,700,000.00						
<b>Total</b>	<b>8,200,000.00</b>	<b>5,670,550.00</b>	<b>6,000,000.00</b>	<b>8,000,000.00</b>	<b>2,329,450.00+</b>		
<b>34001001 - WORKS AND HOUSING</b>							
34001001/23020101/04000002 Construction of Phc Clinic @ Ribako Gadar Gayan Ward (On-Go	1,292,391.00						
34001001/23020101/04000005 Constr./Provision of Hospitals/Health Centres at Damari	5,321,000.00						
34001001/23030110/05000016 Rehabilitation of Rigachikun Library	3,000,000.00						
34001001/23030101/06000002 Rehabilitation of Staff Quarters 1( On-Going) 2 & 3	9,999,563.25						
34001001/23030104/10000016 Reactivation of 3nos. Of boreholes in 12 wards	2,000,000.00						
34001001/23020114/10000017 Rehabilitation /Repairs - Water Facilities				4,500,000.00	4,500,000.00+		
34001001/23020105/10000020 3No Boreholes at Layin Adamu Zuru Kofar Gidan Mall Bashir	4,000,000.00						
34001001/23020105/10000021 Const of Hand Boreholes at Adomu Zuru Sabon Kudi	1,200,000.00						
34001001/23010112/13000006 Provision for Furniture @ The L.G Staff Quarters	2,157,754.50						
34001001/23020118/13000009 Provision of Landscaping & Beautification of Lg Secretariat	1,791,300.00						
34001001/23020118/13000011 Fencing of Cemeteries 1 & 2 @ Zangon Aya	5,000,000.00						
34001001/23030121/13000014 Rehabilitation of Dilapidated Part of New Secretariat Buildg	5,343,500.00						
34001001/23020124/13000015 Fencing of Cattle Market at Kamfanin Zango	5,900,000.00						
34001001/23010101/13000018 Land compensation		11,000,000.00		12,000,000.00	1,000,000.00+		
34001001/23020103/14000004 Purchase of Transformers and Installations		62,303,702.16	42,493,626.00	63,281,603.00	977,900.84+		
34001001/23030102/14000006 Up-Grading/Rehab of Electrifi Proj @ Fura N/Labar & F/Ruwa		3,738,457.80	4,000,000.00	7,800,000.00	4,061,542.20+		
34001001/23020103/14000020 Purchase delivery installation and energizing of 500kva tr	6,960,000.00						
34001001/23010119/14000030 Purchase/installation and energizing of transformers at Rigas	18,883,932.50						
34001001/23020103/14000052 Installation of Transformers	4,919,921.00						
34001001/23020105/14000054 Construction / Provision of Rural Electricity at Kauya Villa	5,000,000.00						
34001001/23020103/14000056 Construction / Provision of Rural Electricity Chikaji Town	6,300,000.00						
34001001/23020105/14000057 Kanzaure Kargo Da Kewaye & Anguwan Babale Sabon Yelwa	8,942,000.00						

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION BY PROGRAMME**

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	2019	2020
	N	N	N	N	N	N	N
34001001/23020105/14000060 Construction / Provision of Rural Electricity Gidan Rimi Kwa	9,322,500.00						
34001001/23020103/14000061 Purchase/Installation of 5No Transformer at Fanturawa Hayin	2,240,000.00						
34001001/23020103/14000063 Prov.of Elec. With Transfor. From Maje to Joga & Kaban etc	30,034,000.00						
34001001/23020103/14000064 Constr/Provision of Rural Electricity Ibada Ilah Ashehu	11,539,007.00						
34001001/23010119/14000067 Purchase of Generator (Additional for L.G Secretariat)		140,200.00	5,000,000.00	500,000.00	359,800.00+		
34001001/23020122/17000008 Construction of Culverts within the 12 Wards	10,553,350.00						
34001001/23020116/17000014 Compl/Const of 610m Drainage @ along Idris Turaki Rd. Rigasa	1,000,000.00						
34001001/23020114/17000042 Construction of Drainages at G/Gayan town	1,100,200.00						
34001001/23020114/17000045 Constr. Of Side Drainage Kamfanin Z/aya	804,190.00						
34001001/23020114/17000062 Construction / Provision of Bridges Bridge @ Nariya	4,893,325.10						
34001001/23020114/17000066 Mini Bridge at Jabanga & Ifira	13,000,000.00						
34001001/23020114/17000071 Constr. of Mini Bridge (Slabs & Culv.) @ A/Bela Jaji B/Yero	20,064,000.00						
34001001/23020114/17000073 18No Single R/Culvert & 18No Double R/Culvert Within Rigasa	864,868.55						
34001001/23020114/17000075 Half Bridge at Ang Malamai	3,000,000.00						
34001001/23020114/17000076 Constr./ Provision of Culverts Kofar Gidan Muhuti Z/Aya	123,552.65						
34001001/23020114/17000077 Construction / Provision of Bridges Risani	4,645,820.47						
34001001/23020114/17000092 Constr./Prov. of Surfacing (Tarring of Rural Feeder Roads) G		827,685,460.37	685,373,578.00	992,329,512.00	164,644,051.63+		
34001001/23020114/17000098 Construction/Provision of Bridges/Culverts		2,646,745.50		55,000,000.00	52,353,254.50+		
34001001/23020114/17000099 Construction/Provision of Drainage of Panshanu Ward				10,000,000.00	10,000,000.00+		
<b>Total</b>	<b>211,196,176.02</b>	<b>907,514,565.83</b>	<b>736,867,204.00</b>	<b>1,145,411,115.00</b>	<b>237,896,549.17+</b>		
<b>17001001 - EDUCATION AND SOCIAL DEVELOPMENT</b>							
17001001/23020106/04000001 Construction/Provision of Hospitals/Health centers		36,791,922.06	50,000,000.00	37,000,000.00	208,077.94+		
17001001/23050107/04000002 Contribution to Primary Health Care Agency		8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00+		
17001001/23010122/04000003 Purchase of Medical/Clinical Equipments		13,600,000.00	8,731,181.00	16,331,181.00	2,731,181.00+		
17001001/23020106/04000004 Construction/Provision of Landscaping of PHC				13,700,000.00	13,700,000.00+		
17001001/23030106/05000014 Renovation of Primary School within the Local government		114,858.40	4,000,000.00	200,000.00	85,141.60+		
17001001/23020126/05000037 Purchase of Community Development Materials	17,196,900.00						
17001001/23030106/05000062 Rehabilitation / Repairs - Lea Primary School Wusar	3,000,000.00						
17001001/23030106/05000063 Rehabilitation / Repairs - Public Schools Uba Igabi	3,000,000.00						
17001001/23030106/05000064 Rehabilitation / Repairs - Public Schools Sabon Birnin Dosa	3,000,000.00						
17001001/23030106/05000065 Rehabilitation / Repairs - Public Schools Lea Primary School	3,274,774.00						
17001001/23030106/05000066 Rehabilitation / Repairs - Lea Primary School Rigachikun 2	276,877.70						
17001001/23030106/05000067 Rehabilitation / Repairs -Lea Primary School Nariya	1,590,458.31						
17001001/23010124/05000074 Purchase of Teaching / Learning Aid Equipment		42,770,000.00	45,000,000.00	45,000,000.00	2,230,000.00+		
17001001/23010124/05000076 Purchase of Classroom Furniture	500,000.00						
17001001/23030106/10000001 Rehabilitation of water Facilities			4,365,093.00	365,093.00	365,093.00+		
17001001/23020105/10000002 SHAWN II Program		2,950,000.00	3,000,000.00	3,000,000.00	50,000.00+		
17001001/23020105/10000003 Construction/Provision of Boreholes		9,630,338.00	20,264,883.00	30,264,883.00	20,634,545.00+		
<b>Total</b>	<b>31,839,010.01</b>	<b>113,857,118.46</b>	<b>145,361,157.00</b>	<b>155,861,157.00</b>	<b>42,004,038.54+</b>		
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH CARE</b>							
21001001/23020106/04000035 Comp. for renovation of storm damage PHC Panturawa	1,124,000.00						
21001001/23050103/04000050 Shawn II Programme	15,230,000.00						
21001001/23040104/09000001 Refuse Collection & Disposal	4,500,000.00						
<b>Total</b>	<b>20,854,000.00</b>						

**PART 2**

**EXTRACT OF THE**

**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT**

**ON THE ACCOUNTS OF IGABI LOCAL GOVERNMENT**

**SUBMITTED TO:**

**KADUNA STATE HOUSE OF ASSEMBLY**

### **PROFILE OFFICIALS**

HON. JABIR KHAMIS	:	EXECUTIVE CHAIRMAN
HON. SALISU D. BALA	:	VICE CHAIRMAN
HON. YUSUF HUDU	:	SPEAKER
HON. RABI'U USMAN	:	MAJORITY LEADER
HON. AUWAL S. MOH'D	:	MEMBER
HON. DAYYABU IBRAHIM	:	MEMBER
HON. SHEHU ADAMU	:	MEMBER
HON. SIRAJU ABDULSALAM	:	MEMBER
HON. LAWAL D. DAHIRU	:	MEMBER
HON. AUWAL YA'U	:	MEMBER
HON. ALIYU YUSUF	:	MEMBER
HON. LAWAL SALISU	:	MEMBER
HON. SHEHU YAKUBU	:	MEMBER
HON. AHMED MOHAMMED	:	MEMBER
HON. JA'AFARU MURTALA DABO	:	COUNCIL SECRETARY

### **SUPERVISORY COUNCIL**

HON. BASHIR SHAFIU	:	SUPERVISORY COUNCILOR FOR E. S. D
HON. ABDULLAHI UMAR	:	SUPERVISORY COUNCILOR FOR AGRICULTURE
HON. ABBASI ABDULLAHI	:	SUPERVISORY COUNCILOR FOR ADMIN
HON. SALISU D. BALA	:	VICE CHAIRMAN/SUPERVISORY COUNCILOR FOR WORKS AND HOUSING

### **MANAGEMENT STAFF**

OTHMAN YUSUF ASHAFA	:	DIRECTOR ADMIN AND FINANCE
RILWANU SANI	:	LOCAL GOVERNMENT TREASURER
KABIR A. LIMAN	:	DIRECTOR EDUCATION AND SOCIAL WELFARE
IBRAHIM TIJJAN	:	DIRECTOR AGRIC AND NATURAL RESOURCES
DANIEL TELLA	:	DIRECTOR WORKS AND HOUSING
HABILA BAREN	:	DIRECTOR PRIMARY HEALTH CARE
SHEHU M. TUKUR	:	DEPUTY DIRECTOR BUDGET, PLANNING & RESEARCH

## RECORD KEEPING

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

- i. Payments to contractors are seldom backed up by official receipts from the contractors. This could lead to losses or double claim since there is no evidence to suggest that the payee has actually been paid. On the other hand, some unscrupulous Treasury staff could capitalize on this to make multiple payments on the same item already paid. This must be stopped immediately.
- ii. Withholding tax and value added tax payable on most contracts are seldom remitted to the tax authorities when contracts are paid. These have constituted liabilities that tax authorities could capitalize on to penalize the Local Government. This practice should be stopped immediately.

## CASH FLOW STATEMENT RECEIPTS

The total receipts during the year amounted to three billion, one hundred and ninety-seven million, nine hundred and sixty-two thousand, three hundred and fifty-five naira, eighty kobo (N3,197,962,355.80) only. This is made up of the following:

Statutory allocation	-	N2,647,409,023.23	82.78%
Value added tax	-	451,046,103.30	14.10%
Independent revenue	-	2,880,000.00	0.09%
Below the line receipts	-	96,625,229.27	3.03%
<b>Total</b>	<b>=</b>	<b>N3,197,962,355.80</b>	<b>100%</b>

From the above analysis, statutory allocation and value added tax constitute 96.88% of total receipts. Independent revenue on the other hand constitute only 0.09% of the total receipts. This means there is over dependence on the federation account for survival. The most disturbing aspect of it is that the internal revenue budget is N66,173,719.00 whereas only N2,880,000.00 was collected which resulted in a deficit of N63,293,719.00. This is an indication that there are serious leakages in the revenue generation machinery or there is misappropriation of the revenue generated. The revenue consultant should be disengaged for failing woefully in his engagement.

## PAYMENTS

Total payments during the year amounted to three billion, one hundred and ninety-six million, one hundred and sixty-one thousand, six hundred and fourteen naira, sixty-eight kobo (N3,196,161,614.68) only. This is broken down as follows:

Recurrent expenditure	-	N2,058,749,600.48	64.41%
Capital expenditure	-	1,137,412,014.20	35.59%
<b>Total</b>	<b>=</b>	<b>N3,196,161,614.68</b>	<b>100%</b>

From the above analysis recurrent expenditure took 64.41% of the total resources leaving capital expenditure with the remaining 35.59%. This is a good development and management is advised to build on this so that the populace could get the dividends of democracy.

## **STATEMENT OF ASSETS AND LIABILITIES**

### **Treasuries and banks**

The cash balance in the Local Government's Treasury was nil and the Bank balance in the sterling bank account number 0041695929 is N9,194,166.94. This has been confirmed from the Bank certificate.

### **INVESTMENTS**

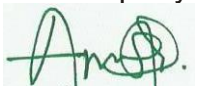
The book value of the Local Government's investments as at 31st December, 2018 stood at N9,830,000.00. This is quite a misleading figure because virtually all the companies invested in have since liquidated. A few others have merged or been acquired and instead of carrying the new companies shares in the books, the old companies are still being reflected. Moreover, no dividend ever accrued from these investments an indication that these are actually dead. I have advised in my previous reports that the value of the dead companies' shares be written off the books.

### **ADVANCES**

All advances have been retired.

### **DEPOSITS**

All third party deposits have been remitted.



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