

JABA LOCAL GOVERNMENT OF KADUNA STATE



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

TABLE OF CONTENTS

DETAIL	PAGE
Table of Contents	2
PART 1 – REPORT OF THE TREASURER	
Profile	4 - 5
Chairman’s Report	5
Report of the Treasurer	6 - 15
Statement of Accounting Policies.....	16
Responsibility for Financial Statement	17
Audit Certificate	18
Cash Flow Statement	19
Statement of Assets and Liabilities	20
Statement of Consolidated Revenue Fund	21
Statement of Capital Development Fund	22
Notes to Cash Flow Statement	23 - 28
Notes to Statement of Assets and Liabilities	29
Notes to Statement of Consolidated Revenue Fund	30 - 31
Notes to Statement of Capital Development Fund	32 - 34
Schedule of Detailed Recurrent Revenue	35 - 36
Schedule of Detailed Recurrent Expenditure (Personnel and Overhead Cost)	37 - 40
Schedule of Detailed Capital Receipts	41
Schedule of Detailed Capital Expenditure by Organization by Programme/Project	42 - 44
PART 2 – REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	
Extract of Report of the Auditor General on the Financial Statements of Jaba Local Government for the year ended 31 st December, 2018.....	45 - 48

PART 1
REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE
ELECTED OFFICIALS

HON. BENJAMIN JOCK	:	EXECUTIVE CHAIRMAN
HON. ALHAMDU BALA	:	FADA WARD/SPEAKER
HON. PIUS ZOM	:	CHORI WARD
HON. GARBA AYUBA OHO	:	NDUYA WARD
HON. AYUBA AHMADU	:	NOK WARD
HON. CLEMENT HASSAN	:	SAB-CHEM WARD
HON. HASSAN FAIN	:	SAB-ZURO WARD
HON. DAUDA MERRIT AHMADU	:	FAI WARD
HON. GEOFFREY LEO	:	DAURA BITARO WARD
HON. MANYA ADAMU KACHIRO	:	DADDU WARD
HON. DANJUMA MAICHIBI	:	SABAN WARD

MANAGEMENT STAFF

PHILIP B. GALADIMA	:	DIR. ADMIN & FINANCE
MRS. ESTHER WOJE	:	LOCAL GOVERNMENT TREASURER
ANTHONY ABUN YANET	:	DIRECTOR WORKS & INFRASTRUCTURE
DR. BILLY ISHAYA LAAH	:	DIR. OF AGRIC & FORESTRY
VICTOR AYE	:	DIR. EDUCATION & SOC. DEV .
MRS. CHRISTIANA BAKO	:	DIRECTOR PRIMARY HEALTH CARE (PHC)

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



**HON. BENJAMIN JOCK
EXECUTIVE CHAIRMAN**



**MR. PHILIP B. GALADIMA
DIR. ADMIN & FINANCE**



**MRS. ESTHER WOJE
LG TREASURER**

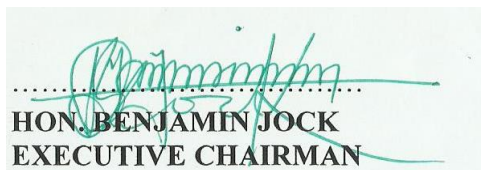
1.0 CHAIRMAN'S REPORT

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



HON. BENJAMIN JOCK
EXECUTIVE CHAIRMAN

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

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

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

This Report together with the Financial Statements and the Notes to the Accounts are available on request from the Local Government to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 47 to 49.

2.3.1 CONSOLIDATED REVENUE FUND

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2.223 Billion. The total recurrent payment charged to the Fund in line with Jaba Local Government Appropriation Act 2018 was ₦2.060 Billion. The operation of the Fund resulted into a net recurrent Surplus of ₦0.162 Billion for the year. The closing balance of the fund as at 31st December, 2018 was ₦163,086,775.34.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		507,053.58		14,999.60
Recurrent Receipts	2,223,191,084.22		1,833,243,740.19	
Recurrent Expenditure	2,060,611,362.46		1,832,751,686.21	
Net Recurrent Surplus/(Deficit)		162,579,721.76		492,053.98
Closing Balance		163,086,775.34		507,053.58

Report of the Treasurer for the year ended 31st December 2018

2.3.1 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.365 Billion and total capital expenditure charged to the fund amounted to ₦0.365 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	365,362,097.47		501,756,840.89	
Capital Expenditure	365,362,097.47		501,756,840.89	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.2 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,223,191,084.22 and total payment was ₦2,060,611,362.46 An overall net surplus cash flow of ₦162,579,721.76 was recorded during the year. The liquidity position as at 31st December, 2018 was ₦163,086,775.34:

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		507,053.58		14,999.60
Total Receipts	2,223,191,084.22		1,833,243,740.19	
Total Payments	2,060,611,362.46		1,832,751,686.21	
Net Cash Surplus/(Deficit)		162,579,721.76		492,053.98
Closing Cash/Bank Balance		163,086,775.34		507,053.58
Represented by:				
Consolidated Revenue Fund	163,086,775.34		507,053.58	
Capital Development Fund	-		-	
Total Public Funds		163,086,775.34		507,053.58

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT – FINAL ACCOUNTS UNIT

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

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

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



Participants during the production of the Annual Accounts of Jaba Local Govt. at Mold Computers and Communications Ltd Kaduna

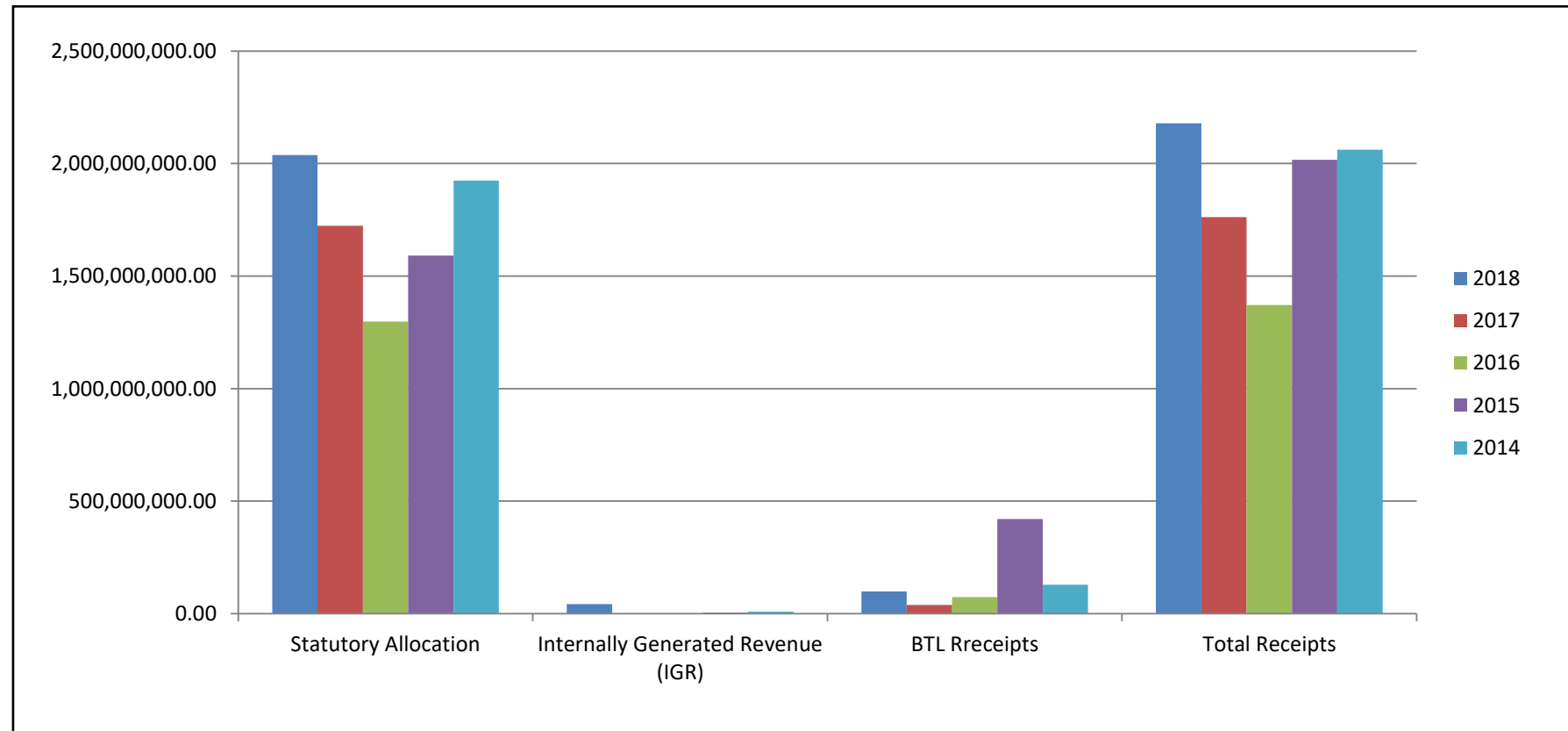
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	14,999.60	507,053.58	20,450,000.00	20,450,000.00	19,942,946.42-	21,472,500.00	22,546,125.00
RECEIPTS							
Statutory Allocation	1,528,064,265.96	1,990,393,226.95	2,055,927,996.00	2,166,085,060.00	175,691,833.05-	2,158,724,397.00	2,266,660,617.00
Internally Generated Revenue		511,250.00	18,000,000.00	18,000,000.00	17,488,750.00-	18,900,000.00	19,845,001.00
Transfer from CRF	501,756,840.89	365,362,097.47	848,055,833.00	696,055,833.00	330,693,735.53-	75,317,201.00	
Miscellaneous Capital Receipts				221,903,005.00	221,903,005.00-		
BTL Receipts	305,179,474.23	232,286,607.27			232,286,607.27+		
Total Recurrent Year Receipts	2,335,000,581.08	2,588,553,181.69	2,921,983,829.00	3,102,043,898.00	513,490,716.31-	2,252,941,598.00	2,286,505,618.00
Total Projected Funds Available	2,335,015,580.68	2,589,060,235.27	2,942,433,829.00	3,122,493,898.00	533,433,662.73-	2,274,414,098.00	2,309,051,743.00
Recurrent Expenditure: Economic Classification:							
Employees Compensation	756,017,952.88	737,577,420.57	697,272,166.00	741,168,800.00	3,591,379.43+	842,546,499.00	884,673,824.00
Social Benefits	136,540,943.72	124,166,708.51	59,683,000.00	125,943,430.00	1,776,721.49+	51,716,700.00	54,302,535.00
Overhead Costs	128,014,049.49	593,022,528.64	455,749,797.00	607,749,797.00	14,727,268.36+	456,703,720.00	492,550,466.00
Repayment of External Loans							
Service Wide Vote	5,242,425.00	8,196,000.00	13,167,200.00	13,167,200.00	4,971,200.00+	13,825,560.00	14,516,838.00
BTL Payments	305,179,474.23	232,286,607.27			232,286,607.27-		
Transfer to Capital Development Fund	501,756,840.89	365,362,097.47	848,055,833.00	696,055,833.00	330,693,735.53+	75,317,201.00	
Total Recurrent Payments	1,832,751,686.21	2,060,611,362.46	2,073,927,996.00	2,184,085,060.00	123,473,697.54+	1,440,109,680.00	1,446,043,663.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	35,000.00	7,907,440.00	20,800,000.00	20,800,000.00	12,892,560.00+	1,200,000.00	
04 Improvement to Human Health		12,315,135.46	14,500,000.00	14,500,000.00	2,184,864.54+	500,000.00	
05 Enhancing Skills and Knowledge		27,970,628.45	73,157,317.00	63,157,317.00	35,186,688.55+	7,739,701.00	
10 Water Resources and Rural Development	15,190,259.38	93,137,699.78	136,600,000.00	252,600,000.00	159,462,300.22+	10,400,000.00	
13 Reform of Government and Governance	151,586,581.51	85,738,258.78	263,898,516.00	310,158,945.00	224,420,686.22+	20,450,000.00	
14 Power	119,945,000.00	100,990,130.94	127,000,000.00	112,000,000.00	11,009,869.06+	25,500,000.00	
17 Road	215,000,000.00	37,302,804.06	232,550,000.00	165,192,576.00	127,889,771.94+	31,000,000.00	
Total Capital Expenditure by Program	501,756,840.89	365,362,097.47	868,505,833.00	938,408,838.00	573,046,740.53+	96,789,701.00	
Total Expenditure (Budget Size)	2,334,508,527.10	2,425,973,459.93	2,942,433,829.00	3,122,493,898.00	696,520,438.07+	1,536,899,381.00	1,446,043,663.00
Budget Surplus/(Deficit)	507,053.58	163,086,775.34			163,086,775.34+	737,514,717.00	863,008,080.00
Financing of Deficit by Borrowing							
Closing Balance	507,053.58	163,086,775.34			163,086,775.34+	737,514,717.00	863,008,080.00

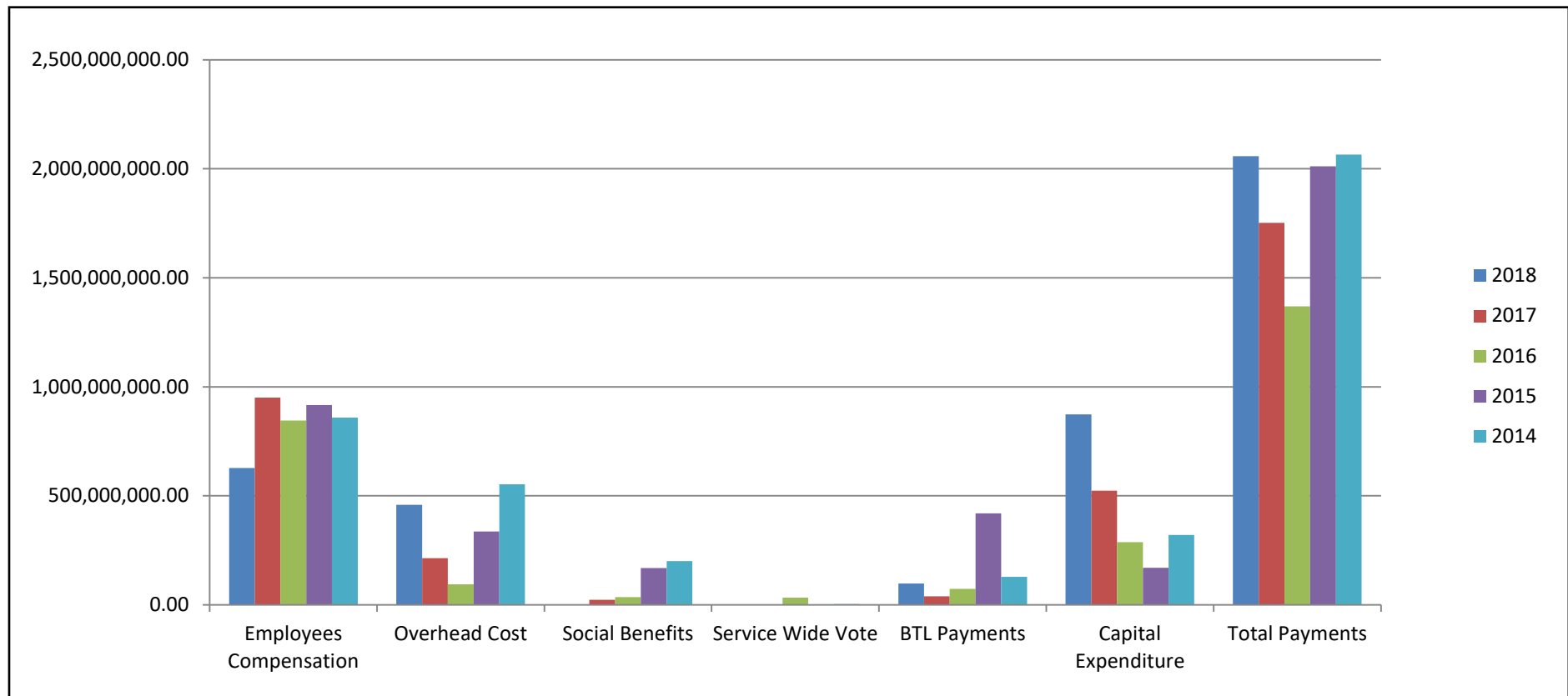
3.3 FIVE YEARS FINANCIAL SUMMARY

	2018	2017	2016	2015	2014
	₦	₦	₦	₦	₦
RECEIPTS:					
Statutory Allocation	1,990,393,226.95	1,528,064,265.96	884,934,487.74	1,402,926,826.51	1,702,434,355.53
Internally Generated Revenue (IGR)	511,250.00				18,734,020.01
BTL Receipts	232,286,607.27	305,179,474.23	59,998,555.24	32,891,850.90	65,915,680.75
TOTAL RECEIPTS	2,223,191,084.22	1,833,243,740.19	944,933,042.98	1,435,818,677.41	1,787,084,056.29
PAYMENTS:					
Employees Compensation	737,577,420.57	756,017,952.88	568,877,534.48	1,048,174,435.14	1,101,687,277.61
Overhead Cost	593,022,528.64	128,014,049.49	109,559,239.77	169,135,713.72	355,613,975.38
Social Benefits	124,166,708.51	136,540,943.72	137,050,145.19	142,842,560.00	110,776,059.60
Service Wide Vote	8,196,000.00	5,242,425.00		250,000.00	3,499,256.56
Capital Expenditure	365,362,097.47	501,756,840.89	75,649,853.05	39,362,095.38	150,139,593.56
BTL Payments	232,286,607.27	305,179,474.23	59,998,555.24	32,891,850.90	65,915,680.75
TOTAL PAYMENTS	2,060,611,362.46	1,832,751,686.21	951,135,327.73	1,432,656,655.14	1,787,631,843.46
CASH BALANCES					
Net Cash Surplus/(Deficit)	162,579,721.76	492,053.98	(6,202,284.75)	3,162,022.27	(547,787.17)
Opening Cash Balance	507,053.58	14,999.60	6,217,284.35	3,055,262.08	3,603,049.25
CLOSING CASH BALANCE	163,086,775.34	507,053.58	14,999.60	6,217,284.35	3,055,262.08

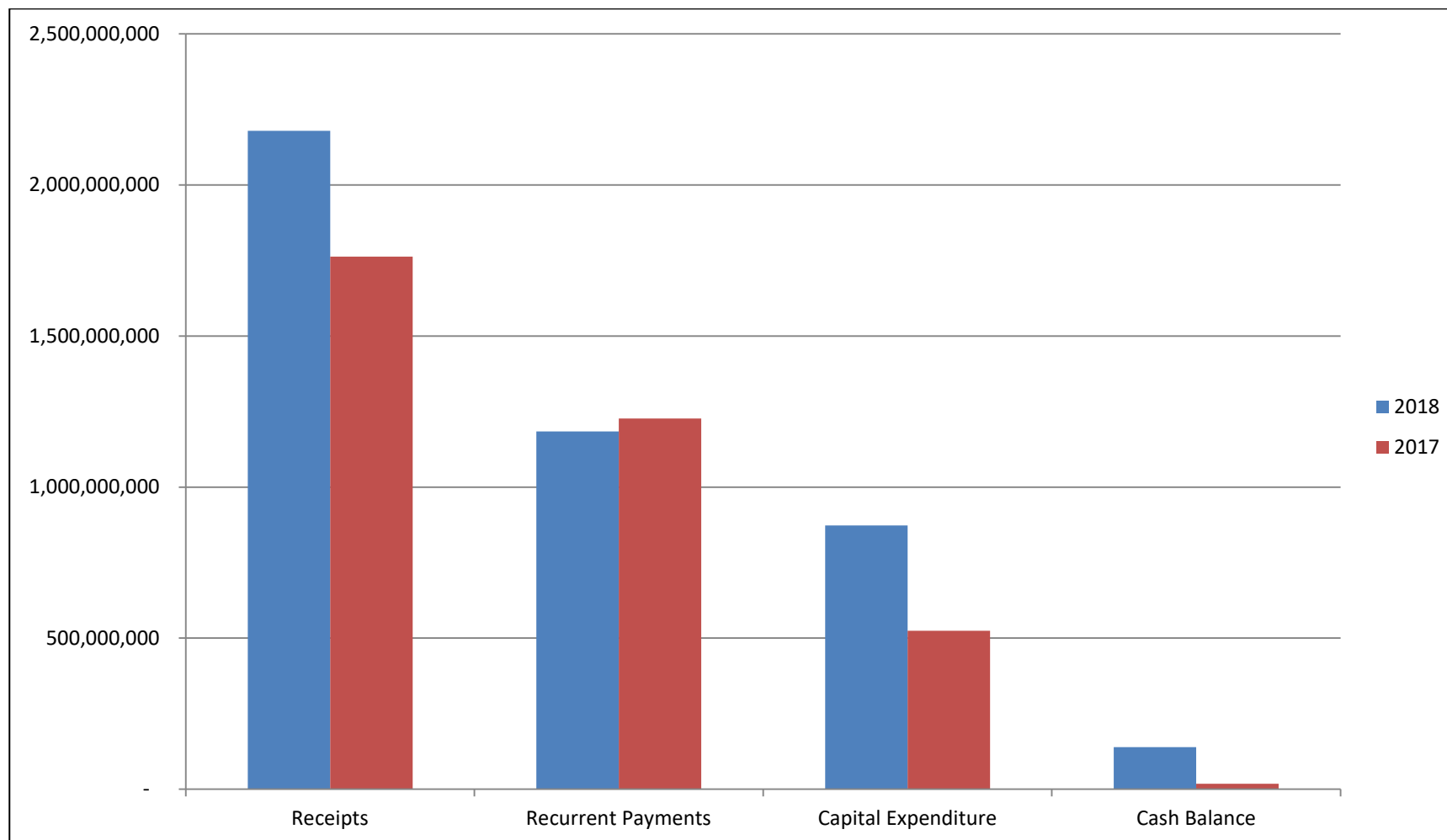
ACTUAL RECEIPTS FOR 5 YEARS



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 Jaba 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.

69.0 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.

69.0 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

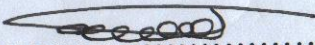
Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Jaba Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended and the Local Government Administration Law 2018 of Kaduna State. The financial statements comply with Generally Accepted Accounting Practice (GAAP). To fulfill accounting and reporting responsibilities the Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge this system of Internal Control has operated adequately throughout the reporting period.

Efforts were made to ensure that these financial statements reflect the financial position of the Local Government as at 31st December, 2018 and its operation for the year ended on that date.

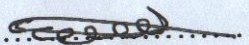
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.

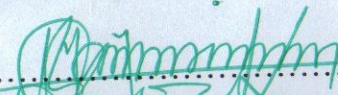
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MRS. ESTHER WOJE
TREASURER

..... 11 - 11 - 19
DATE

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

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

.....

MRS. ESTHER WOJE
TREASURER
 11 - 11 - 19
DATE

.....

HON. BENJAMIN JOCK
EXECUTIVE CHAIRMAN
 18 / 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 Jaba Local Government Council of Kaduna State for the year ended 31st December, 2018.



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

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual	Actual
		2018	2017
		₦	₦
Cash Flow from Operating Activities:			
Statutory Allocation	1	1,700,411,178.12	1,212,187,245.04
Share of Value Added Tax	2	289,982,048.83	315,877,020.92
Independent Revenue	3	511,250.00	
Total Receipts		1,990,904,476.95	1,528,064,265.96
Recurrent Payments:			
Employees Compensation	4	737,577,420.57	756,017,952.88
Social Benefits	5	124,166,708.51	136,540,943.72
Overhead Cost	6	593,022,528.64	128,014,049.49
CRFC – (Excluding Social Benefits and Public Debt)	7	8,196,000.00	5,242,425.00
Total Payments		1,462,962,657.72	1,025,815,371.09
Net Cash Flow from Operating Activities		527,941,819.23	502,248,894.87
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	7,907,440.00	35,000.00
Improvement to Human Health	11	12,315,135.46	
Enhancing Skills and Knowledge	12	27,970,628.45	
Water Resources and Rural Development	17	89,737,699.78	15,190,259.38
Reform of Government and Governance	20	85,738,258.78	151,586,581.51
Power	21	100,990,130.94	119,945,000.00
Road	24	40,702,804.06	215,000,000.00
Net Cash Flow from Investing Activities	29	365,362,097.47	501,756,840.89
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	232,286,607.27	305,179,474.23
Below-The-Line Payments	37	232,286,607.27	305,179,474.23
Net Movement			
Net Surplus(Deficit) for the Year		162,579,721.76	492,053.98
Opening Balance		507,053.58	14,999.60
Closing Balance	38	163,086,775.34	507,053.58

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual	Actual
		2018	2017
		₦	₦
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	163,086,775.34	507,053.58
Sub Total		163,086,775.34	507,053.58
Investments and Other Assets:			
Investments	40	10,513,066.33	10,513,066.33
Sub Total		10,513,066.33	10,513,066.33
Total Assets		173,599,841.67	11,020,119.91
Public Funds:			
Consolidated Revenue Fund	42	163,086,775.34	507,053.58
Capital Development Fund	43		
Other Funds	44	10,513,066.33	10,513,066.33
Sub - Total: Public Funds		173,599,841.67	11,020,119.91
LIABILITIES:			
Public Funds + Liabilities		173,599,841.67	11,020,119.91

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		14,999.60	507,053.58			507,053.58+		
Add: Recurrent Receipts:								
25001001/11010001 Statutory Allocation		1,028,465,784.51	1,478,383,008.40	1,597,729,779.00	1,597,729,779.00	119,346,770.60-	1,677,616,268.00	1,761,497,082.00
25001001/11010002 Share of VAT		315,877,020.92	289,982,048.83	450,077,209.00	450,077,209.00	160,095,160.17-	472,581,070.00	496,210,123.00
25001001/11010003 Excess Crude		28,354,494.92	10,656,910.48			10,656,910.48+		
25001001/11010006 NNPC Refunds			2,557,658.51			2,557,658.51+		
25001001/11010008 Stabilization Fund Receipts		3,674,796.72						
25001001/11010009 Refund from Paris Club			155,645,575.20		110,157,064.00	45,488,511.20+		
25001001/11010010 SURE - P		65,071,857.42						
25001001/11010011 10% Allocation from State				8,121,008.00	8,121,008.00	8,121,008.00-	8,527,059.00	8,953,412.00
25001001/11010013 Exchange Rate Difference		77,455,898.20	15,942,068.11			15,942,068.11+		
25001001/11000017 Share of PPT		9,164,413.27						
20001001/11000019 Share of Forex Equalization			33,616,077.57			33,616,077.57+		
25001001/11000020 Share of Excess Bank Charges Recov			3,609,879.85			3,609,879.85+		
Sub Total: Statutory Allocation		1,528,064,265.96	1,990,393,226.95	2,055,927,996.00	2,166,085,060.00	175,691,833.05-	2,158,724,397.00	2,266,660,617.00
Licenses	50		196,250.00			196,250.00+		
Rates	51			2,000,000.00	2,000,000.00	2,000,000.00-	2,100,000.00	2,205,000.00
Fees	52		315,000.00	9,385,000.00	9,385,000.00	9,070,000.00-	9,854,250.00	10,346,963.00
Fines	53			4,065,000.00	4,065,000.00	4,065,000.00-	4,268,250.00	4,481,663.00
Earnings	55			2,550,000.00	2,550,000.00	2,550,000.00-	2,677,500.00	2,811,375.00
Total: Independent Revenue			511,250.00	18,000,000.00	18,000,000.00	17,488,750.00-	18,900,000.00	19,845,001.00
Total Recurrent Receipts		1,528,064,265.96	1,990,904,476.95	2,073,927,996.00	2,184,085,060.00	193,180,583.05-	2,177,624,397.00	2,286,505,618.00
Total Funds Available		1,528,079,265.56	1,991,411,530.53	2,073,927,996.00	2,184,085,060.00	192,673,529.47-	2,177,624,397.00	2,286,505,618.00
Less Recurrent Payments:								
Employees Compensation	63	756,017,952.88	737,577,420.57	697,272,166.00	741,168,800.00	3,591,379.43+	842,546,499.00	884,673,824.00
Social Benefits	64	136,540,943.72	124,166,708.51	59,683,000.00	125,943,430.00	1,776,721.49+	51,716,700.00	54,302,535.00
Overhead Cost	65	128,014,049.49	593,022,528.64	455,749,797.00	607,749,797.00	14,727,268.36+	456,703,720.00	492,550,466.00
CRFC - (Excluding Social Benefits and Public Debts)	66	5,242,425.00	8,196,000.00	13,167,200.00	13,167,200.00	4,971,200.00+	13,825,560.00	14,516,838.00
Total Recurrent Payments		1,025,815,371.09	1,462,962,657.72	1,225,872,163.00	1,488,029,227.00	25,066,569.28+	1,364,792,479.00	1,446,043,663.00
Other Cash Movement								
Below-The-Line Receipts	67	305,179,474.23	232,286,607.27			232,286,607.27+		
Below-The-Line Payments	68	305,179,474.23	232,286,607.27			232,286,607.27-		
Net Movement								
Net Recurrent Funds before Transfers		502,263,894.47	528,448,872.81	848,055,833.00	696,055,833.00	167,606,960.19-	812,831,918.00	840,461,955.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		501,756,840.89	365,362,097.47	848,055,833.00	696,055,833.00	330,693,735.53+	75,317,201.00	
Total Appropriations/Transfers		501,756,840.89	365,362,097.47	848,055,833.00	696,055,833.00	330,693,735.53+	75,317,201.00	
Closing Balance		507,053.58	163,086,775.34			163,086,775.34+	737,514,717.00	840,461,955.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				20,450,000.00	20,450,000.00	20,450,000.00	21,472,500.00	22,546,125.00
Add: Capital Receipts								
Transfer from Consolidated Revenue		501,756,840.89	365,362,097.47	848,055,833.00	696,055,833.00	330,693,735.53	75,317,201.00	
Other Capital Receipts	70				221,903,005.00	221,903,005.00		
Sub Total: Capital Receipts		501,756,840.89	365,362,097.47	848,055,833.00	917,958,838.00	552,596,740.53	75,317,201.00	
Total Capital Funds Available		501,756,840.89	365,362,097.47	868,505,833.00	938,408,838.00	573,046,740.53	96,789,701.00	22,546,125.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	60,961,581.51	69,923,942.66	189,848,516.00	262,108,945.00	192,185,002.34	14,000,000.00	
Economic Affairs	74	396,795,259.38	175,189,545.12	290,700,000.00	360,342,576.00	185,153,030.88	37,150,000.00	
Housing and Community Development	76	44,000,000.00	70,605,587.28	288,300,000.00	226,300,000.00	155,694,412.72	37,400,000.00	
Health	77		12,315,135.46	14,500,000.00	14,500,000.00	2,184,864.54	500,000.00	
Education	79		37,327,886.95	85,157,317.00	75,157,317.00	37,829,430.05	7,739,701.00	
Total Capital Expenditure		501,756,840.89	365,362,097.47	868,505,833.00	938,408,838.00	573,046,740.53	96,789,701.00	
Closing Balance								22,546,125.00

NOTES TO CASH FLOW STATEMENT

	Actual	Actual
	2018	2017
	₦	₦
Note 1 - Statutory Allocation		
25001001/11010003 Excess Crude	10,656,910.48	28,354,494.92
25001001/11010006 NNPC Refunds	2,557,658.51	
25001001/11010008 Stabilization Fund Receipts		3,674,796.72
25001001/11010009 Refund from Paris Club	155,645,575.20	
25001001/11010010 SURE - P		65,071,857.42
25001001/11010013 Exchange Rate Difference	15,942,068.11	77,455,898.20
25001001/11000017 Share of PPT		9,164,413.27
20001001/11000019 Share of Forex Equalization	33,616,077.57	
25001001/110010020 Share of Excess Bank Charges Recovery	3,609,879.85	
Total	1,700,411,178.12	1,212,187,245.04
Note 2 - Share of Value Added Tax		
Share of Value Added Tax	289,982,048.83	315,877,020.92
This represent Share of VAT from FAAC		
Note 3 - Independent Revenue		
Licenses	196,250.00	
Fees	315,000.00	
Total	511,250.00	
Note 4 - Employees Compensation		
Contribution for Primary Teachers' Salaries	312,957,666.96	362,251,458.97
Local Government Staff	424,619,753.61	393,766,493.91
Total	737,577,420.57	756,017,952.88
Note 4A - Local Government Staff		
Jaba Local Govt	424,619,753.61	393,766,493.91
Total	424,619,753.61	393,766,493.91
Note 5 - Social Benefits		
Contribution of Pension Fund	117,837,841.43	11,388,790.28
Other Pension Requirement	6,328,867.08	125,152,153.44
Total	124,166,708.51	136,540,943.72
Note 6 - Overhead Costs		
Transport and Travelling	143,305,098.58	12,010,100.00
Utilities	15,946,000.00	1,396,068.29
Material and Supplies	31,328,147.00	8,525,995.05
Maintenance Services	22,358,616.98	1,178,400.00
Training	32,238,000.00	11,307,251.80

Notes to Cash Flow Statement – Cont'd

	Actual	Actual
	2018	2017
	₦	₦
Maintenance Services	22,358,616.98	1,178,400.00
Training	32,238,000.00	11,307,251.80
Other Services	53,745,000.00	36,258,870.00
Consulting & Professional Services	22,416,400.00	650,000.00
Fuel and Lubricants	2,108,000.00	384,398.00
Financial Charges	7,898,246.71	3,407,774.37
Miscellaneous Expenses	259,679,019.37	52,895,191.98
Local Grants and Contributions	2,000,000.00	
Total	593,022,528.64	128,014,049.49
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
20001001/22060203 Settlement of Liabilities	8,196,000.00	5,242,425.00
Total	8,196,000.00	5,242,425.00
Note 8 - Economic Empowerment Through Agriculture		
15001001/23020113/01000008 Completion of fertilizer store at secretariat	7,907,440.00	
15001001/23010127/01000022 Purchase of Farming Inputs		35,000.00
Total	7,907,440.00	35,000.00
Note 9 - Societal Re-Orientation		
Note 10 - Poverty Alleviation		
Note 11 - Improvement to Human Health		
21001001/23050101/04000015 Contribution to PHC services	9,045,322.10	
21001001/23020106/04000035 Construction/provision of clinic at ung/sanyi	3,269,813.36	
Total	12,315,135.46	
Note 12 - Enhancing Skills and Knowledge		
17001001/23020107/05000053 Construction/provision of public schools at sanchem daddu fa	10,116,194.66	
17001001/23020107/05000054 Construction/Rehab. Of 2no. Block of classroom at kurmin baun	10,575,757.69	
17001001/23020107/05000055 Rehabilitation of school at ung/sambo and ngarshar	4,166,082.92	
17001001/23010124/05000078 Purchase of Learning Aid Equipment	3,112,593.18	
Total	27,970,628.45	
Note 13 - Housing and Urban Development		

Notes to Cash Flow Statement – Cont'd

	Actual	Actual
	2018	2017
	₦	₦
Note14 - Gender		
Note 15 - Youth		
Note 17 - Water Resources and Rural Development	89,737,699.78	15,190,259.38
34001001/23020105/10000002 Construction of boreholes at Various Locations	89,737,699.78	
34001001/23020105/10000005 Construction/Provision of Water Facilities at Local Govt		9,190,259.38
34001001/23020105/10000015 Construction of Bore Hole at U/Sambo and U/Isa		3,000,000.00
34001001/23020105/10000018 Construction of borehole at idar		3,000,000.00
Total	89,737,699.78	15,190,259.38
Note 18 - Information and Communication Technology		
Note 19 - Growing the Private Sector		
Note - 20 Reform of Government and Governance		
25001001/23010105/13000007 Purchase of Motor Vehicles	24,676,194.32	
25001001/23010112/13000009 Purchase of Office Furniture and Fittings	8,656,591.70	
25001001/23030121/13000011 Rehabilitation/fencing/furnishing of office at secretariat	19,875,731.93	
25001001/23020124/13000013 Construction of stall shops at new market kwoi and Tsakiya M	7,315,424.71	
25001001/23050101/13000019 Contribution/Assistance to community projects	5,000,000.00	
25001001/23010123/13000027 Provision of mini fire service station	1,000,000.00	
34001001/23010112/13000007 Furnishing of Offices Local Gov't Secretariat		58,600,000.00
34001001/23020124/13000011 Construction of landscaping at kwoi new market	2,891,007.18	29,025,000.00
34001001/23050101/13000017 Land Compensation General	3,566,050.44	
34001001/23020124/13000025 Re-Construct of Entrance Gate of Kwoi/land scapping Old Mark		3,000,000.00
34001001/23030121/13000026 Rehabilitation/repairs at kwoi prison	3,400,000.00	
34001001/23020114/13000027 Construction of Stall Shops at New Market Kwoi		43,000,000.00
34001001/23030121/13000030 Renovation/Furnishing of Chairman's/Guest House		17,961,581.51
17001001/23020107/13000010 Construction/Provision of Sign Post & Bill Board	9,357,258.50	
Total	85,738,258.78	151,586,581.51
Note 21 - Power		
34001001/23020103/14000001 Extension of electricity to INEC Office kwoi sabchem	9,757,218.74	
34001001/23020103/14000002 Extension of electricity to health clinic at sub zuro	8,860,989.96	
34001001/23020103/14000003 Extension of electricity to health clinic at sabon gari chor	5,521,159.48	10,000,000.00
34001001/23020103/14000005 Electrification of Ung. Rana Daddu		17,585,000.00
34001001/23020103/14000010 Electrification of Kurmin Bauna Fai U/Gauji to U/Galadima		15,000,000.00
34001001/23030125/14000014 Rehabilitation of vanderlised disaster affected non function	13,067,637.76	

Notes to Cash Flow Statement – Cont'd

		Actual	Actual
		2018	2017
		₦	₦
34001001/23020103/14000021	Extension of electricity to Ramindop Gidan Kura	2,478,312.50	10,000,000.00
34001001/23020103/14000022	Extension of Electricity to Ung/Rana ung/Kifi Kajuru Danyand	48,500,000.00	28,000,000.00
34001001/23020103/14000026	Extension of electrification project (high tension) Fai to	12,804,812.50	
34001001/23020103/14000030	Extension of Electrification at Kyari Phase 11		39,360,000.00
Total		100,990,130.94	119,945,000.00
Note 22 - Rail			
Note 23 - Water Ways			
Note 24 - Road			
34001001/23020114/17000001	Completion of road to kwoi new market	10,839,593.00	10,000,000.00
34001001/23020114/17000008	Construction of culverts across the 10 wards		10,000,000.00
34001001/23020114/17000015	Construction of ring culvert at galadima	5,000,000.00	
34001001/23020114/17000017	Surface dressing of township road at Nok	20,283,040.82	
34001001/23020114/17000018	Construction of feeder road from daddu through kyari to kurm	1,538,211.60	
34001001/23020118/17000022	Construction of box culvert at kurmin jatau	1,718,200.24	
34001001/23020114/17000027	Construction of Box Culvert at G Hospital Road Ganduro		10,000,000.00
34001001/23020114/17000028	Construction of double ring culvert at fogge/sub zuro	1,323,758.40	
34001001/23020114/17000035	Extension of Road from main Roundabout Kwoi to G. Hospital		25,000,000.00
34001001/23020114/17000036	Construction of Road from Kanyi through Fai to U/Isa		55,000,000.00
34001001/23020114/17000038	Construction of Feeder Road from Ankum A to Ankum C		25,000,000.00
34001001/23020114/17000039	Construction of Feeder Road from Subzuro through Tuganok to Nok.		25,000,000.00
34001001/23020114/17000041	Construction/Provision Surface Dressing of Kanyi - Fai Road 5KM		55,000,000.00
Total		40,702,804.06	215,000,000.00
Note 25 - Airways			
Note 26 - Sea Ports			
Note 27 - Shipping			
Note 28 - Oil and Gas Infrastructure			
Note 29 - Net Cash Flow from Investing Activities			
Capital Expenditure by Administrative Sector		66,523,942.66	
Capital Expenditure by Economic Sector		249,195,132.40	501,756,840.89
Capital Expenditure by Social Sector		49,643,022.41	
Total		365,362,097.47	501,756,840.89

Notes to Cash Flow Statement – Cont'd

	Actual	Actual
	2018	2017
	₦	₦
Note 29A - Net Cash Flow From Investment Activities by Economic:		
Purchase of Fixed Assets General	37,445,379.20	58,635,000.00
Construction and Provision of Fixed Assets General	273,961,976.04	425,160,259.38
Rehabilitation and Repairs of Fixed Assets General	36,343,369.69	17,961,581.51
Acquisition of Non Tangible Assets	17,611,372.54	
Total - 29A	365,362,097.47	501,756,840.89
Note 29B - Net Cash From Investing Activities by Location		
Samban Ward	47,130,165.72	125,546,840.89
Dura/Bitara Ward	10,116,194.66	
Fada Ward	3,041,958.64	
Fai Ward	105,812,325.64	110,000,000.00
Nok Ward	72,690,632.56	140,210,000.00
Sab-Zuro Ward	33,537,184.28	25,000,000.00
Chori Ward	10,625,421.52	53,000,000.00
Daddu Ward	58,293,737.21	48,000,000.00
Nduyah Ward	14,357,258.50	
Sabchem Ward	9,757,218.74	
Total - 29B	365,362,097.47	501,756,840.89
Note 36 - BTL Receipts		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	7,346,352.84	143,192,470.22
25001001/12150004 Union Deductions		528,834.37
25001001/12150005 Deposits		16,000.00
25001001/12150010 With holding Tax Due to B.I.R.		59,372.76
25001001/12150012 NULGE Deductions		536,026.56
25001001/12150013 MHWU Deductions		6,849,038.71
25001001/12150016 Monthly Repayments by Staff of L.G	209,014,359.60	117,651,594.00
25001001/12150020 Sharp Sharp Loan		2,359,808.60
25001001/12150026 NULGE Loan Deduction	3,813,103.59	4,078,838.96
25001001/12150032 NUT Deduction	2,721,220.12	14,615,990.05
25001001/12150034 NUTENDWEL Deduction	7,848,000.00	15,176,000.00
25001001/12150036 National Housing Fund Deduction	1,505,571.12	
25001001/12150039 AOPSHON	38,000.00	115,500.00
Total	232,286,607.27	305,179,474.23
Note 37 - Below the Line Payments		
25001001/220800003 PAYE Taxes due to State Board of Internal Revenue	7,346,352.84	143,192,470.22
25001001/220800004 Union Deductions		528,834.37
25001001/220800005 Deposits		16,000.00
25001001/220800010 Withholding Taxes Due to B.I.R		59,372.76

Notes to Cash Flow Statement – Cont'd

		Actual	Actual
		2018	2017
		₦	₦
25001001/22080012	NULGE Deduction		536,026.56
25001001/22080013	MHWU Deductions		6,849,038.71
25001001/22080016	Monthly Repayments By Staff of LG	209,014,359.60	117,651,594.00
25001001/22080020	Sharp Sharp Loan		2,359,808.60
25001001/22080026	NULGE Loan Deduction	3,813,103.59	4,078,838.96
25001001/22080032	NUT Deduction	2,721,220.12	14,615,990.05
25001001/22080034	ENDWELL Deduction	7,848,000.00	15,176,000.00
25001001/22080036	National Housing Fund Deduction	1,505,571.12	
25001001/22080039	AOPSHON	38,000.00	115,500.00
Total		232,286,607.27	305,179,474.23
Note 38 - Closing Balance			
20001001/31010101	First Bank - Subvention (Main A/C)	163,086,775.34	507,053.58
Sub Total: Cash and Bank		163,086,775.34	507,053.58
Total Consolidated Cash & Bank Balances		163,086,775.34	507,053.58

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2018	2017
	₦	₦
Note 39 - Treasuries and Banks		
20001001/31010101 First Bank - Subvention (Main A/C)	163,086,775.34	507,053.58
Total	163,086,775.34	507,053.58
Note 40 - Investments		
21001001/31090101 Ikara Food Processing Co.	333,333.00	333,333.00
21001001/31090102 Kachia Ginger Co.	130,000.00	130,000.00
21001001/31090103 Kwoi Soya Milk Co.	75,000.00	75,000.00
21001001/31090104 Urban Development Bank	500,000.00	500,000.00
21001001/31090105 Hamda Community Bank	250,000.00	250,000.00
21001001/31090106 Jema'a Bakery Kafanchan	149,333.33	149,333.33
21001001/31090107 Nigeria Universal Bank Ltd	1,000,000.00	1,000,000.00
21001001/31090108 Afribank Plc	75,400.00	75,400.00
21001001/31090109 Unity Bank Plc	2,052,917.70	2,052,917.70
21001001/31090110 First Inland Bank Plc	5,947,082.30	5,947,082.30
Total	10,513,066.33	10,513,066.33
Note 41 - Advances		
Note 42 - Consolidated Revenue Fund		
Opening Balance	507,053.58	14,999.60
Add/(Less) Net Recurrent Surplus/(Deficit)	162,579,721.76	492,053.98
Closing Balance	163,086,775.34	507,053.58
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-
	-	-
Note 46 - Internal Loans		
Note 48 - Outstanding Deposits		

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
25001001/12020003 Motor Cycle License		196,250.00			196,250.00+		
Total		196,250.00			196,250.00+		
Note 51 - Rates							
25001001/12030001 Tenement Rate			2,000,000.00	2,000,000.00	2,000,000.00-	2,100,000.00	2,205,000.00
Total			2,000,000.00	2,000,000.00	2,000,000.00-	2,100,000.00	2,205,000.00
Note 52 - Fees							
25001001/12040003 Slaughter Fees			750,000.00	750,000.00	750,000.00-	787,500.00	826,875.00
25001001/12040043 Birth/Death Registration Fees		315,000.00	3,000,000.00	3,000,000.00	2,685,000.00-	3,150,000.00	3,307,500.00
25001001/12040068 Kiosk Fees			3,750,000.00	3,750,000.00	3,750,000.00-	3,937,500.00	4,134,375.00
25001001/12040074 Native Liquor Fees			1,500,000.00	1,500,000.00	1,500,000.00-	1,575,000.00	1,653,750.00
25001001/12040100 Merriment & Road Closure Levi/Fees			385,000.00	385,000.00	385,000.00-	404,250.00	424,463.00
Total		315,000.00	9,385,000.00	9,385,000.00	9,070,000.00-	9,854,250.00	10,346,963.00
Note 53 - Fines							
25001001/12050005 Fine on Obstruction			4,065,000.00	4,065,000.00	4,065,000.00-	4,268,250.00	4,481,663.00
Total			4,065,000.00	4,065,000.00	4,065,000.00-	4,268,250.00	4,481,663.00
Note 54 - Sales							
Note 55 - Earnings							
25001001/12070012 Earning from Market			2,000,000.00	2,000,000.00	2,000,000.00-	2,100,000.00	2,205,000.00
25001001/12070013 Earning from Motor Park			550,000.00	550,000.00	550,000.00-	577,500.00	606,375.00
Total			2,550,000.00	2,550,000.00	2,550,000.00-	2,677,500.00	2,811,375.00
Note 56 - Rent on Government Property							
Note 57 - Rent on Government Lands							
Note 59 - Investment Income							
Note 60 - Interest							

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
Note 62 - Miscellaneous							
Note 63 - Employees Compensation							
Department of Admin & Finance	273,499,101.75	274,579,753.61	230,961,220.00	274,857,854.00	278,100.39+	242,509,281.00	254,634,745.00
Department of Primary Health Care	120,267,392.16	150,040,000.00	150,524,330.00	150,524,330.00	484,330.00+	158,050,546.00	165,953,073.00
Contribution to Primary Education	362,251,458.97	312,957,666.96	315,786,616.00	315,786,616.00	2,828,949.04+	441,986,672.00	464,086,006.00
Total	756,017,952.88	737,577,420.57	697,272,166.00	741,168,800.00	3,591,379.43+	842,546,499.00	884,673,824.00
Note 64 - Social Benefits							
Contribution of Pension Fund	11,388,790.28	117,837,841.43	59,683,000.00	92,813,215.00	25,024,626.43-	51,716,700.00	54,302,535.00
Total	136,540,943.72	124,166,708.51	59,683,000.00	125,943,430.00	1,776,721.49+	51,716,700.00	54,302,535.00
Note 65 - Overhead Cost							
Office of the Chairman	47,111,791.98						
Department of Admin & Finance	24,678,149.80	435,456,528.25	322,891,877.00	444,891,877.00	9,435,348.75+	317,202,904.00	346,074,611.00
Department of Agriculture & Natural Resources	519,259.22	17,583,200.00	18,202,000.00	18,202,000.00	618,800.00+	19,112,100.00	20,067,704.00
Department of Finance	23,655,103.09						
Department of Works and Infrastructure	5,254,795.40	22,700,000.00	13,632,920.00	23,632,920.00	932,920.00+	14,314,566.00	15,030,294.00
Department of Planning Research & Statistics	3,219,480.00						
Department of Education & Social Dev.	11,419,947.00	73,669,000.00	55,600,000.00	75,600,000.00	1,931,000.00+	58,380,000.00	61,299,000.00
Department of Primary Health Care	12,155,523.00	43,613,800.39	45,423,000.00	45,423,000.00	1,809,199.61+	47,694,150.00	50,078,857.00
Total	128,014,049.49	593,022,528.64	455,749,797.00	607,749,797.00	14,727,268.36+	456,703,720.00	492,550,466.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
20001001/22060203 Settlement of Liabilities	5,242,425.00	8,196,000.00	13,167,200.00	13,167,200.00	4,971,200.00+	13,825,560.00	14,516,838.00
Total	5,242,425.00	8,196,000.00	13,167,200.00	13,167,200.00	4,971,200.00+	13,825,560.00	14,516,838.00
Note 67 - BTL Receipts							
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	143,192,470.22	7,346,352.84			7,346,352.84+		
25001001/12150004 Union Deductions	528,834.37						
25001001/12150005 Deposits	16,000.00						
25001001/12150010 Withholding Tax Due to B.I.R.	59,372.76						
25001001/12150012 NULGE Deductions	536,026.56						
25001001/12150013 MHWU Deductions	6,849,038.71						
25001001/12150016 Monthly Repayments by Staff of L.G	117,651,594.00	209,014,359.60			209,014,359.60+		
25001001/12150020 Sharp Sharp Loan	2,359,808.60						
25001001/12150026 NULGE Loan Deduction	4,078,838.96	3,813,103.59			3,813,103.59+		
25001001/12150032 NUT Deduction	14,615,990.05	2,721,220.12			2,721,220.12+		
25001001/12150034 NUTENDWEL Deduction	15,176,000.00	7,848,000.00			7,848,000.00+		
25001001/12150036 National Housing Fund Deduction		1,505,571.12			1,505,571.12+		
25001001/12150039 AOPSHON	115,500.00	38,000.00			38,000.00+		
Total	305,179,474.23	232,286,607.27			232,286,607.27+		

Notes to Statement of Consolidated Revenue Fund – Cont'd

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	2018	2018	Budget2019	Budget2020
		₦	₦	₦	₦	₦	₦	₦
Note 68 - Below the Line Payments								
25001001/220800003	PAYE Taxes due to State Board of Internal Rev	143,192,470.22	7,346,352.84			7,346,352.84-		
25001001/220800004	Union Deductions	528,834.37						
25001001/220800005	Deposits	16,000.00						
25001001/220800010	Withholding Taxes Due to B.I.R	59,372.76						
25001001/220800012	NULGE Deduction	536,026.56						
25001001/220800013	MHWU Deductions	6,849,038.71						
25001001/220800016	Monthly Repayments By Staff of LG	117,651,594.00	209,014,359.60			209,014,359.60-		
25001001/220800020	Sharp Sharp Loan	2,359,808.60						
25001001/220800026	NULGE Loan Deduction	4,078,838.96	3,813,103.59			3,813,103.59-		
25001001/220800032	NUT Deduction	14,615,990.05	2,721,220.12			2,721,220.12-		
25001001/220800034	ENDWELL Deduction	15,176,000.00	7,848,000.00			7,848,000.00-		
25001001/220800036	National Housing Fund Deduction		1,505,571.12			1,505,571.12-		
25001001/220800039	AOPSHON	115,500.00	38,000.00			38,000.00-		
Total		305,179,474.23	232,286,607.27			232,286,607.27-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
Note 69 - Aids and Grants:							
Note 70 - Other Capital Receipts							
25001001/14020203 Paris Club Debt Recovery				221,903,005.00	221,903,005.00		
Total				221,903,005.00	221,903,005.00		
Note 71 - General Public Services							
25001001/23010123/13000004 Provision of fire extinguisher at LG secretariat			900,000.00	900,000.00	900,000.00	100,000.00	
25001001/23010105/13000007 Purchase of Motor Vehicles		24,676,194.32	10,348,516.00	36,348,516.00	11,672,321.68		
25001001/23010112/13000009 Purchase of Office Furniture and Fittings		8,656,591.70	15,000,000.00	81,260,429.00	72,603,837.30		
25001001/23030101/13000010 Renovation/furnishing of chairman's guest house			6,300,000.00	6,300,000.00	6,300,000.00	700,000.00	
25001001/23030121/13000011 Rehabilitation/fencing/furnishing of office at secretariat		19,875,731.93	44,000,000.00	24,000,000.00	4,124,268.07	6,000,000.00	
25001001/23020124/13000013 Construction of stall shops at new market kwoi and Tsakiya M		7,315,424.71	22,500,000.00	22,500,000.00	15,184,575.29	2,500,000.00	
25001001/23030121/13000014 Rehabilitation/fencing of police station at kwoi			4,050,000.00	4,050,000.00	4,050,000.00	450,000.00	
25001001/23020118/13000015 Construction of disable centre at kwoi			6,750,000.00	6,750,000.00	6,750,000.00	750,000.00	
25001001/23010102/13000016 Provision of landscaping and beautification at LG secretariat			2,000,000.00	2,000,000.00	2,000,000.00		
25001001/23050102/13000017 Establishment of data bank			4,500,000.00	4,500,000.00	4,500,000.00		
25001001/23020118/13000018 Completion of child welfare at kwoi			4,500,000.00	4,500,000.00	4,500,000.00	500,000.00	
25001001/23050101/13000019 Contribution/Assistance to community projects		5,000,000.00	11,000,000.00	11,000,000.00	6,000,000.00		
25001001/23030121/13000020 Rehabilitation of child welfare at kwoi			11,000,000.00	11,000,000.00	11,000,000.00		
25001001/23030121/13000021 Rehabilitation of child welfare at subzuro			9,000,000.00	9,000,000.00	9,000,000.00	1,000,000.00	
25001001/23030121/13000022 Rehabilitation of child welfare at kurmin jatau			7,200,000.00	7,200,000.00	7,200,000.00	800,000.00	
25001001/23010112/13000023 Purchase of publicity gadgets at LG secretariat			5,000,000.00	5,000,000.00	5,000,000.00		
25001001/23050101/13000024 SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00		
25001001/23050102/13000025 Provision of internet connectivity & website design			7,000,000.00	7,000,000.00	7,000,000.00		
25001001/23020118/13000026 Completion of Renovation of Women Multi-Purpose Centre Kwoi			3,000,000.00	3,000,000.00	3,000,000.00		
25001001/23010123/13000027 Provision of mini fire service station		1,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00		
34001001/23030121/13000026 Rehabilitation/repairs at kwoi prison		3,400,000.00	10,800,000.00	10,800,000.00	7,400,000.00	1,200,000.00	
34001001/23020114/13000027 Construction of Stall Shops at New Market Kwoi	43,000,000.00						
34001001/23030121/13000030 Renovation/Furnishing of Chairman's/Guest House	17,961,581.51						
Total	60,961,581.51	69,923,942.66	189,848,516.00	262,108,945.00	192,185,002.34	14,000,000.00	
Note 74 - Economic Affairs							
15001001/23020113/01000008 Completion of fertilizer store at secretariat		7,907,440.00	10,800,000.00	10,800,000.00	2,892,560.00	1,200,000.00	
15001001/23010127/01000022 Purchase of Farming Inputs	35,000.00		10,000,000.00	10,000,000.00	10,000,000.00		
34001001/23020105/10000001 Construction of boreholes at Fada Ward			3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020105/10000002 Construction of boreholes at Various Locations		89,737,699.78	3,000,000.00	119,000,000.00	29,262,300.22		
34001001/23020105/10000005 Construction/Provision of Water Facilities at Local Govt	9,190,259.38						
34001001/23030121/13000006 Renovation of C.I.B. at Police Station Kwoi			50,000,000.00	24,000,000.00	24,000,000.00	6,000,000.00	

Notes to Statement of Capital Development Fund – Cont'd

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
		₦	₦	₦	₦	₦	₦	₦
34001001/23010112/13000007	Furnishing of Offices Local Gov't Secretariat	58,600,000.00						
34001001/23020124/13000011	Construction of landscaping at kwoi new market	29,025,000.00	2,891,007.18	4,050,000.00	4,050,000.00	1,158,992.82	450,000.00	
34001001/23020124/13000025	Re-Construct of Entrance Gate of Kwoi/land scapping Old Mark	3,000,000.00						
34001001/23020103/14000001	Extension of electricity to INEC Office kwoi sabchem		9,757,218.74	1,500,000.00	11,500,000.00	1,742,781.26		
34001001/23020103/14000002	Extension of electricity to health clinic at sub zuro		8,860,989.96	800,000.00	10,800,000.00	1,939,010.04		
34001001/23020103/14000003	Extension of electricity to health clinic at sabon gari chor	10,000,000.00	5,521,159.48	2,000,000.00	7,000,000.00	1,478,840.52		
34001001/23020103/14000005	Electrification of Ung. Rana Daddu	17,585,000.00						
34001001/23020103/14000010	Electrification of Kurmin Bauna Fai U/Gauji to U/Galadima	15,000,000.00						
34001001/23030125/14000014	Rehabilitation of vanderlised disaster affected non function		13,067,637.76	13,500,000.00	13,500,000.00	432,362.24	1,500,000.00	
34001001/23020103/14000030	Extension of Electrification at Kyari Phase 11	39,360,000.00						
34001001/23020114/17000001	Completion of road to kwoi new market	10,000,000.00	10,839,593.00	36,000,000.00	27,642,576.00	16,802,983.00	4,000,000.00	
34001001/23020114/17000007	Construction of drainages across the 10 wards			10,000,000.00	10,000,000.00	10,000,000.00		
34001001/23020114/17000008	Construction of culverts across the 10 wards	10,000,000.00		13,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020114/17000014	Construction of box culvert at ung/ganji/bitaro			13,500,000.00	13,500,000.00	13,500,000.00	1,500,000.00	
34001001/23020114/17000015	Construction of ring culvert at galadima		5,000,000.00	350,000.00	8,350,000.00	3,350,000.00		
34001001/23020114/17000017	Surface dressing of township road at Nok		20,283,040.82	21,500,000.00	41,500,000.00	21,216,959.18	6,000,000.00	
34001001/23020114/17000027	Construction of Box Culvert at G Hospital Road Ganduro	10,000,000.00						
34001001/23020114/17000028	Construction of double ring culvert at fogge/sub zuro		1,323,758.40	10,000,000.00	5,000,000.00	3,676,241.60	1,500,000.00	
34001001/23020114/17000030	Construction/Provision of Ring Culvert at Fai			350,000.00	350,000.00	350,000.00		
34001001/23020114/17000031	Construction of Ring Culvert at Ankum Daji			350,000.00	350,000.00	350,000.00		
34001001/23020114/17000033	Construction of drainages at LG secretariat			4,000,000.00	4,000,000.00	4,000,000.00		
34001001/23020114/17000035	Extension of Road from main Roundabout Kwoi to G. Hospital	25,000,000.00						
34001001/23020114/17000036	Construction of Road from Kanyi through Fai to U/Isa	55,000,000.00		56,000,000.00	6,000,000.00	6,000,000.00	12,000,000.00	
34001001/23020114/17000038	Construction of Feeder Road from Ankum A to Ankum C	25,000,000.00		27,000,000.00	27,000,000.00	27,000,000.00	3,000,000.00	
34001001/23020114/17000039	Construc of Feeder Road from Subzuro through Tuganok to Nok.	25,000,000.00						
34001001/23020114/17000041	Construction/Provis Surface Dressing of Kanyi - Fai Road 5KM	55,000,000.00						
Total		396,795,259.38	175,189,545.12	290,700,000.00	360,342,576.00	185,153,030.88	37,150,000.00	
Note 75 - Environmental Protection								
Note 76 - Housing and Community Development								
34001001/23020105/10000007	Construction of Bore Hole at Chori Arzuka & Chori Bariki			18,900,000.00	18,900,000.00	18,900,000.00	2,100,000.00	
34001001/23020105/10000009	Construction of Bore Hole at Kyari 1 & 2			12,600,000.00	12,600,000.00	12,600,000.00	1,400,000.00	
34001001/23020105/10000011	Construction of Bore Hole at Yadi & Dura			12,600,000.00	12,600,000.00	12,600,000.00	1,400,000.00	
34001001/23020105/10000013	Construction of Bore Hole at Ngarshar & U/Duhu			12,600,000.00	12,600,000.00	12,600,000.00	1,400,000.00	
34001001/23020105/10000015	Construction of Bore Hole at U/Sambo and U/Isa	3,000,000.00		5,400,000.00	5,400,000.00	5,400,000.00	600,000.00	
34001001/23020105/10000018	Construction of borehole at idar	3,000,000.00		6,300,000.00	6,300,000.00	6,300,000.00	700,000.00	
34001001/23020105/10000020	Construction of Bore Hole at Tunganok & Tungazeh			6,000,000.00	6,000,000.00	6,000,000.00		
34001001/23020105/10000022	Construction of Bore Hole at Nkyan & U/Kwadayi			6,300,000.00	6,300,000.00	6,300,000.00	700,000.00	
34001001/23020105/10000023	Construction of borehole at ung/turaki and ngarkoni new exte			6,300,000.00	6,300,000.00	6,300,000.00	700,000.00	
34001001/23020105/10000025	Construction of Bore Hole at U/ Loko & Nangwwal			12,600,000.00	12,600,000.00	12,600,000.00	1,400,000.00	

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23030104/10000026 Rehabilitation of non functional boreholes across the 10 war			7,000,000.00	7,000,000.00	7,000,000.00		
34001001/23020105/10000027 Construction of boreholes at Chori Ward			3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020105/10000028 Construction of boreholes at Nok Ward			3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020105/10000029 Construction of boreholes at Daddu Ward			3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020105/10000030 Construction of boreholes at Samban Ward			3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020105/10000031 Construction of boreholes at Sub Zuro Ward			3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020105/10000032 Construction of boreholes at Dura/ Bitaro Ward			3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020105/10000033 Construction of boreholes at Duya Ward			3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020105/10000034 Construction of boreholes at Sabchem Ward			3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23050101/13000017 Land Compensation General		3,566,050.44	8,000,000.00	8,000,000.00	4,433,949.56		
34001001/23020103/14000021 Extension of electricity to Ramindop Gidan Kura	10,000,000.00	2,478,312.50	13,500,000.00	3,500,000.00	1,021,687.50	15,000,000.00	
34001001/23020103/14000022 Extension of Electricity to Ung/Rana ung/Kifi Kajuru Danyand	28,000,000.00	48,500,000.00	50,700,000.00	50,700,000.00	2,200,000.00	9,000,000.00	
34001001/23020103/14000026 Extension of electrification project (high tension) Fai to		12,804,812.50	45,000,000.00	15,000,000.00	2,195,187.50		
34001001/23020114/17000018 Construction of feeder road from daddu through kyari to kurm		1,538,211.60	27,000,000.00	5,000,000.00	3,461,788.40	3,000,000.00	
34001001/23020118/17000022 Construction of box culvert at kurmin jatau		1,718,200.24	13,500,000.00	13,500,000.00	11,781,799.76		
Total	44,000,000.00	70,605,587.28	288,300,000.00	226,300,000.00	155,694,412.72	37,400,000.00	
Note 77 - Health							
21001001/23050101/04000015 Contribution to PHC services		9,045,322.10	10,000,000.00	10,000,000.00	954,677.90		
21001001/23020106/04000035 Construction/provision of clinic at ung/sanyi		3,269,813.36	4,500,000.00	4,500,000.00	1,230,186.64	500,000.00	
Total		12,315,135.46	14,500,000.00	14,500,000.00	2,184,864.54	500,000.00	
Note 78 - Recreation Culture and Religion							
Note 79 - Education							
17001001/23020107/05000053 Construction/provision of public schools at sanchem daddu fa		10,116,194.66	24,357,317.00	26,357,317.00	16,241,122.34	3,039,701.00	
17001001/23020107/05000054 Constuction/Rehab. Of 2no. Block of classroom at kurmin baun		10,575,757.69	14,400,000.00	14,400,000.00	3,824,242.31	1,600,000.00	
17001001/23020107/05000055 Rehabilitation of school at ung/sambo and ngarshar		4,166,082.92	14,400,000.00	10,400,000.00	6,233,917.08	1,600,000.00	
17001001/23010124/05000078 Purchase of Learning Aid Equipment		3,112,593.18	20,000,000.00	12,000,000.00	8,887,406.82	1,500,000.00	
17001001/23020107/13000010 Construction/Provision of Sign Post & Bill Board		9,357,258.50	12,000,000.00	12,000,000.00	2,642,741.50		
Total		37,327,886.95	85,157,317.00	75,157,317.00	37,829,430.05	7,739,701.00	
Note 80 - Social Protection							

SCHEDULE OF DETAILED RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin & Finance							
25001001/11010001 Statutory Allocation	1,028,465,784.51	1,478,383,008.40	1,597,729,779.00	1,597,729,779.00	119,346,770.60-	1,677,616,268.00	1,761,497,082.00
25001001/11010002 Share of VAT	315,877,020.92	289,982,048.83	450,077,209.00	450,077,209.00	160,095,160.17-	472,581,070.00	496,210,123.00
25001001/11010003 Excess Crude	28,354,494.92	10,656,910.48			10,656,910.48+		
25001001/11010006 NNPC Refunds		2,557,658.51			2,557,658.51+		
25001001/11010008 Stabilization Fund Receipts	3,674,796.72						
25001001/11010009 Refund from Paris Club		155,645,575.20		110,157,064.00	45,488,511.20+		
25001001/11010010 SURE - P	65,071,857.42						
25001001/11010011 10% Allocation from State			8,121,008.00	8,121,008.00	8,121,008.00-	8,527,059.00	8,953,412.00
25001001/11010013 Exchange Rate Difference	77,455,898.20	15,942,068.11			15,942,068.11+		
25001001/11000017 Share of PPT	9,164,413.27						
20001001/11000019 Share of Forex Equalization		33,616,077.57			33,616,077.57+		
25001001/110010020 Share of Excess Bank Charges Recovery		3,609,879.85			3,609,879.85+		
Total	1,528,064,265.96	1,990,393,226.95	2,055,927,996.00	2,166,085,060.00	175,691,833.05-	2,158,724,397.00	2,266,660,617.00
TAXES							
25001001 - Department of Admin & Finance							
LICENSES							
25001001 - Department of Admin & Finance							
25001001/12020003 Motor Cycle License		196,250.00			196,250.00+		
Total		196,250.00			196,250.00+		
RATES							
25001001 - Department of Admin & Finance							
25001001/12030001 Tenement Rate			2,000,000.00	2,000,000.00	2,000,000.00-	2,100,000.00	2,205,000.00
Total			2,000,000.00	2,000,000.00	2,000,000.00-	2,100,000.00	2,205,000.00
FEES							
25001001 - Department of Admin & Finance							
25001001/12040003 Slaughter Fees			750,000.00	750,000.00	750,000.00-	787,500.00	826,875.00
25001001/12040043 Birth/Death Registration Fees		315,000.00	3,000,000.00	3,000,000.00	2,685,000.00-	3,150,000.00	3,307,500.00
25001001/12040068 Kiosk Fees			3,750,000.00	3,750,000.00	3,750,000.00-	3,937,500.00	4,134,375.00
25001001/12040074 Native Liquor Fees			1,500,000.00	1,500,000.00	1,500,000.00-	1,575,000.00	1,653,750.00
25001001/12040100 Merriment & Road Closure Levi/Fees			385,000.00	385,000.00	385,000.00-	404,250.00	424,463.00
Total		315,000.00	9,385,000.00	9,385,000.00	9,070,000.00-	9,854,250.00	10,346,963.00
FINES							
25001001 - Department of Admin & Finance							
25001001/12050005 Fine on Obstruction			4,065,000.00	4,065,000.00	4,065,000.00-	4,268,250.00	4,481,663.00
Total			4,065,000.00	4,065,000.00	4,065,000.00-	4,268,250.00	4,481,663.00

Schedule of Detailed Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
SALES							
25001001 - Department of Admin & Finance							
EARNINGS							
25001001 - Department of Admin & Finance							
25001001/12070012 Earning from Market			2,000,000.00	2,000,000.00	2,000,000.00-	2,100,000.00	2,205,000.00
25001001/12070013 Earning from Motor Park			550,000.00	550,000.00	550,000.00-	577,500.00	606,375.00
Total			2,550,000.00	2,550,000.00	2,550,000.00-	2,677,500.00	2,811,375.00
RENT ON GOVERNMENT PROPERTIES							
25001001 - Department of Admin & Finance							
RENT ON LAND AND OTHER PROPERTIES							
25001001 - Department of Admin & Finance							
REPAYMENTS							
25001001 - Department of Admin & Finance							
INVESTMENT INCOMES							
25001001 - Department of Admin & Finance							
INTEREST EARNED							
25001001 - Department of Admin & Finance							
MISCELLANEOUS							
25001001 - Department of Admin & Finance							
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin & Finance							
25001001/12150003 PAYE Taxes due to State Board of Internal Rev	143,192,470.22	7,346,352.84			7,346,352.84+		
25001001/12150004 Union Deductions	528,834.37						
25001001/12150005 Deposits	16,000.00						
25001001/12150010 With holding Tax Due to B.I.R.	59,372.76						
25001001/12150012 NULGE Deductions	536,026.56						
25001001/12150013 MHWU Deductions	6,849,038.71						
25001001/12150016 Monthly Repayments by Staff of L.G	117,651,594.00	209,014,359.60			209,014,359.60+		
25001001/12150020 Sharp Sharp Loan	2,359,808.60						
25001001/12150026 NULGE Loan Deduction	4,078,838.96	3,813,103.59			3,813,103.59+		
25001001/12150032 NUT Deduction	14,615,990.05	2,721,220.12			2,721,220.12+		
25001001/12150034 NUTENDWEL Deduction	15,176,000.00	7,848,000.00			7,848,000.00+		
25001001/12150036 National Housing Fund Deduction		1,505,571.12			1,505,571.12+		
25001001/12150039 AOPSHON	115,500.00	38,000.00			38,000.00+		
Total	305,179,474.23	232,286,607.27			232,286,607.27+		

SCHEDULE OF DETAILED RECURRENT EXPENDITURE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
11001001/22020604 Security Vote (Including Operations)	6,942,411.00						
11001001/22020606 Physical Security	29,316,459.00						
11001001/22021021 Local Cultural Festival	10,852,921.98						
Sub Total Overhead Cost	47,111,791.98						
Total Recurrent Expenditure	47,111,791.98						
25001001 - DEPT OF ADMIN & FINANCE							
25001001/21010101 Basic Salary	210,734,677.82	274,579,753.61	230,961,220.00	274,857,854.00	278,100.39+	242,509,281.00	254,634,745.00
25001001/21010104 Salary Arrears	62,764,423.93						
Sub Total - Personnel Cost	273,499,101.75	274,579,753.61	230,961,220.00	274,857,854.00	278,100.39+	242,509,281.00	254,634,745.00
25001001/22020101 Local Travel and Transport - Training	12,010,100.00						
25001001/22020102 Local Travel and Transport - Others		86,475,076.18	6,750,000.00	86,750,000.00	274,923.82+	7,087,500.00	7,441,875.00
25001001/22020103 International Transport and Travels - Training		6,726,022.40	2,750,000.00	6,750,000.00	23,977.60+	2,887,500.00	3,031,875.00
25001001/22020106 Duty tour Allowance-Civil Servant		49,114,000.00	49,414,000.00	49,414,000.00	300,000.00+	51,884,700.00	54,478,935.00
25001001/22020301 Office Stationeries/Computer Consumables		1,420,000.00	1,500,000.00	1,500,000.00	80,000.00+	1,575,000.00	1,653,750.00
25001001/22020304 Magazines & Periodicals		1,880,000.00	2,220,000.00	2,220,000.00	340,000.00+	2,331,000.00	2,447,550.00
25001001/22020305 Printing of Non Security Documents		5,736,000.00	5,825,000.00	5,825,000.00	89,000.00+	6,116,250.00	6,422,062.00
25001001/22020306 Printing of Security Documents		3,210,500.00	3,585,000.00	3,585,000.00	374,500.00+	3,764,250.00	3,952,462.00
25001001/22020312 Other Service Material		666,000.00	715,000.00	715,000.00	49,000.00+	750,750.00	788,287.00
25001001/22020314 Provision of Service Materials		1,640,000.00	2,000,000.00	2,000,000.00	360,000.00+	2,100,000.00	2,205,000.00
25001001/22020402 Maintenance of Office Furniture		1,706,270.00	1,820,000.00	1,820,000.00	113,730.00+	1,911,000.00	2,006,550.00
25001001/22020404 Maintenance of Office / IT Equipments		900,000.00	1,000,000.00	1,000,000.00	100,000.00+	1,050,000.00	1,102,500.00
25001001/22020405 Maintenance of Plants & Generators		1,668,346.98	1,836,000.00	1,836,000.00	167,653.02+	1,927,800.00	2,024,190.00
25001001/22020406 Other maintenance Services		2,800,000.00	3,065,080.00	3,065,080.00	265,080.00+	3,218,334.00	3,379,250.00
25001001/22020416 Upkeep of Offices /Cleaning Services		5,730,000.00	5,840,000.00	5,840,000.00	110,000.00+	6,132,000.00	6,438,600.00
25001001/22020501 Local Training	2,406,356.60	12,818,000.00	4,992,000.00	12,992,000.00	174,000.00+	2,100,000.00	2,205,000.00
25001001/22020503 Contribution to Training Fund	5,175,806.59	10,150,000.00	10,517,273.00	10,517,273.00	367,273.00+	6,342,420.00	11,595,293.00
25001001/22020505 Women Leadership Development Summit		6,920,000.00	7,300,000.00	7,300,000.00	380,000.00+	7,665,000.00	8,048,250.00
25001001/22020507 Nigeria Seafarers Dev. Programme	2,733,488.61						
25001001/22020603 Residential Rent		3,956,000.00	4,000,000.00	4,000,000.00	44,000.00+	879,375.00	4,410,000.00
25001001/22020604 Security Vote (Including Operations)		27,972,000.00	28,000,000.00	28,000,000.00	28,000.00+	29,400,000.00	30,870,000.00
25001001/22020606 Physical Security		12,836,000.00	13,300,000.00	13,300,000.00	464,000.00+	13,965,000.00	14,663,250.00
25001001/22020611 5% Incentives for Revenue Officers		4,945,000.00	4,980,000.00	4,980,000.00	35,000.00+	5,229,000.00	5,490,450.00
25001001/22020701 Financial Consulting		8,166,400.00	8,300,000.00	8,300,000.00	133,600.00+	2,415,000.00	2,535,750.00
25001001/22020711 Other Consulting Services		6,000,000.00	6,040,400.00	6,040,400.00	40,400.00+	6,342,420.00	6,659,541.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation		4,800,000.00	5,000,000.00	5,000,000.00	200,000.00+	879,375.00	5,512,500.00
25001001/22020801 Motor Vehicle Fuel Cost		1,000,000.00	1,283,200.00	1,283,200.00	283,200.00+	1,347,360.00	1,414,728.00
25001001/22020803 Plant /Generator Fuel Cost	384,398.00	1,108,000.00	1,288,000.00	1,288,000.00	180,000.00+	1,352,400.00	1,420,020.00
25001001/22020901 Bank Charges (Other Than interest)		598,246.71	1,000,000.00	1,000,000.00	401,753.29+	1,050,000.00	1,102,500.00
25001001/22020902 Insurance Premium		4,800,000.00	5,000,000.00	5,000,000.00	200,000.00+	5,250,000.00	5,512,500.00

Schedule of Detailed Recurrent Expenditure – Cont'd

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
		₦	₦	₦	₦	₦	₦	₦
25001001/22020904	Other CRF Bank Charges		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	3,150,000.00	3,307,500.00
25001001/22021001	Refreshment & Meals		47,640,000.00	17,820,000.00	47,820,000.00	180,000.00+	18,711,000.00	19,646,550.00
25001001/22021002	Honorarium & Sitting Allowance		21,310,000.00	21,353,700.00	21,353,700.00	43,700.00+	22,421,385.00	23,542,454.00
25001001/22021007	Welfare Packages		3,774,700.00	3,776,100.00	3,776,100.00	1,400.00+	3,964,905.00	4,163,150.00
25001001/22021011	Recruitment Exercise		600,000.00	1,000,000.00	1,000,000.00	400,000.00+	1,050,000.00	1,102,500.00
25001001/22021013	Promotion	1,171,000.00	950,000.00	1,000,000.00	1,000,000.00	50,000.00+	1,050,000.00	1,102,500.00
25001001/22021014	Annual Budget Expenses and Administration		5,556,000.00	5,782,000.00	5,782,000.00	226,000.00+	6,071,100.00	6,374,655.00
25001001/22021024	Formation and Development of Cooperative		1,000,000.00	1,019,124.00	1,019,124.00	19,124.00+	1,070,080.00	1,123,584.00
25001001/22021030	Miscellaneous Expenses		1,876,000.00	2,000,000.00	2,000,000.00	124,000.00+	2,100,000.00	2,205,000.00
25001001/22021034	Elected/Appointed Officials Remuneration Package		21,937,965.98	22,000,000.00	22,000,000.00	62,034.02+	23,100,000.00	24,255,000.00
25001001/22021035	Local Government Election		17,350,000.00	17,400,000.00	17,400,000.00	50,000.00+	18,270,000.00	19,183,500.00
25001001/22021040	Monitoring of Budget		1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	2,100,000.00	2,205,000.00
25001001/22021067	Poverty Alleviation		4,950,000.00	5,000,000.00	5,000,000.00	50,000.00+	5,250,000.00	5,512,500.00
25001001/22021071	Remuneration of Traditional and Title Holders		1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	2,100,000.00	2,205,000.00
25001001/22021076	Retirement Bond Redemption Fund		16,030,000.00	16,420,000.00	16,420,000.00	390,000.00+	17,241,000.00	18,103,050.00
25001001/22021077	Local Government Reforms	797,000.00	4,790,000.00	5,000,000.00	5,000,000.00	210,000.00+	5,250,000.00	5,512,500.00
25001001/22021079	Mobilization/Advocacy		3,550,000.00	4,000,000.00	4,000,000.00	450,000.00+	4,200,000.00	4,410,000.00
25001001/22000000	Grant To Communities/NGOs		2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+	3,150,000.00	3,307,500.00
Sub Total Overhead Cost		24,678,149.80	435,456,528.25	322,891,877.00	444,891,877.00	9,435,348.75+	317,202,904.00	346,074,611.00
Total Recurrent Expenditure		298,177,251.55	710,036,281.86	553,853,097.00	719,749,731.00	9,713,449.14+	559,712,185.00	600,709,356.00
15001001 - DEPT. OF AGRIC & NATURAL RESOURCE								
15001001/22020105	Fertilizer Transportation and Handling Charges		990,000.00	1,000,000.00	1,000,000.00	10,000.00+	1,050,000.00	1,102,500.00
15001001/22020312	Other Service Materials	399,259.22						
15001001/22020316	Vet Drugs		1,050,000.00	1,132,500.00	1,132,500.00	82,500.00+	1,189,125.00	1,248,581.00
15001001/22020317	Purchase of Agro Chemicals		820,000.00	837,500.00	837,500.00	17,500.00+	879,375.00	923,343.00
15001001/22020318	Control of Keeping Animals		700,000.00	710,000.00	710,000.00	10,000.00+	745,500.00	782,775.00
15001001/22020605	Cleaning &Fumigation Services		1,086,000.00	1,152,000.00	1,152,000.00	66,000.00+	1,209,600.00	1,270,080.00
15001001/22020609	Bush Clearing along High ways		2,950,000.00	3,000,000.00	3,000,000.00	50,000.00+	3,150,000.00	3,307,500.00
15001001/22021029	FADama III and UNDP	120,000.00	1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	2,100,000.00	2,205,000.00
15001001/22021055	Tree Planting Campaign		1,845,000.00	1,870,000.00	1,870,000.00	25,000.00+	1,963,500.00	2,061,675.00
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows		4,950,000.00	5,000,000.00	5,000,000.00	50,000.00+	5,250,000.00	5,512,500.00
15001001/22021063	Promotion of Agric Prod. Preserva. packaging & Procesg/Back		292,200.00	500,000.00	500,000.00	207,800.00+	525,000.00	551,250.00
15001001/22021065	Allowance for Tractor Operator Gardeners and Casual Securit		950,000.00	1,000,000.00	1,000,000.00	50,000.00+	1,050,000.00	1,102,500.00
Sub Total Overhead Cost		519,259.22	17,583,200.00	18,202,000.00	18,202,000.00	618,800.00+	19,112,100.00	20,067,704.00
Total Recurrent Expenditure		519,259.22	17,583,200.00	18,202,000.00	18,202,000.00	618,800.00+	19,112,100.00	20,067,704.00
20001001 - DEPARTMENT OF FINANCE								
20001001/22020305	Printing of Non Security Documents	976,000.00						
20001001/22020306	Printing of Security Documents	2,490,428.72						
20001001/22020901	Bank Charges (Other Than interest)	777,774.37						
20001001/22020902	Insurance Premium	2,630,000.00						

Schedule of Detailed Recurrent Expenditure – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
20001001/22021014 Annual Budget Expenses and Administration	822,000.00						
20001001/22021030 Miscellaneous Expenses	15,958,900.00						
Sub Total Overhead Cost	23,655,103.09						
Total Recurrent Expenditure	23,655,103.09						
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE							
34001001/21020105 Entertainment Allowance				42,000,000.00	42,000,000.00+		
34001001/22020201 Electricity Charges	1,396,068.29	2,544,000.00	2,780,000.00	2,780,000.00	236,000.00+	2,919,000.00	3,064,950.00
34001001/22020205 Settlement of Water Bill		10,602,000.00	784,800.00	10,784,800.00	182,800.00+	824,040.00	865,242.00
34001001/22020311 Food Stuff / Catering Materials Supplies	2,680,327.11						
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment		3,660,000.00	3,768,120.00	3,768,120.00	108,120.00+	3,956,526.00	4,154,352.00
34001001/22020403 Maintenance of Office Building Residential Qtrs	1,178,400.00	2,250,000.00	2,300,000.00	2,300,000.00	50,000.00+	2,415,000.00	2,535,750.00
34001001/22020412 Maintenance of Markets/Public Places		1,844,000.00	2,000,000.00	2,000,000.00	156,000.00+	2,100,000.00	2,205,000.00
34001001/22020416 Maintenance of Drainage & Culverts		1,800,000.00	2,000,000.00	2,000,000.00	200,000.00+	2,100,000.00	2,205,000.00
34001001/22020804 Aircraft Fuel Cost				62,000,000.00	62,000,000.00+		
Sub Total Overhead Cost	5,254,795.40	22,700,000.00	13,632,920.00	23,632,920.00	932,920.00+	14,314,566.00	15,030,294.00
Total Recurrent Expenditure	5,254,795.40	22,700,000.00	13,632,920.00	23,632,920.00	932,920.00+	14,314,566.00	15,030,294.00
38001001 - DEPT OF PLANNING RESEARCH & STAT.							
38001001/22020301 Office Stationeries/Computer Consumables	1,098,480.00						
38001001/22020701 Financial Consulting	650,000.00						
38001001/22021014 Annual Budget Expense & Administration	1,471,000.00						
Sub Total Overhead Cost	3,219,480.00						
Total Recurrent Expenditure	3,219,480.00						
17001001 - DEPT OF EDUCATION & SOCIAL WELFARE							
17001001/22020205 Water Rates		2,800,000.00	3,000,000.00	3,000,000.00	200,000.00+	3,150,000.00	3,307,500.00
17001001/22020305 Printing of Non Security Documents	881,500.00						
17001001/22020310 Teaching aids/ Instruction Materials		4,390,000.00	4,400,000.00	4,400,000.00	10,000.00+	4,620,000.00	4,851,000.00
17001001/22020312 Other Service Materials		4,801,000.00	5,000,000.00	5,000,000.00	199,000.00+	5,250,000.00	5,512,500.00
17001001/22020504 Mass Literacy/Formal Adult Education	991,600.00	2,350,000.00	2,500,000.00	2,500,000.00	150,000.00+	2,625,000.00	2,756,250.00
17001001/22021003 Publicity Advert & Briefing	931,000.00	2,858,000.00	3,020,000.00	3,020,000.00	162,000.00+	3,171,000.00	3,329,550.00
17001001/22021006 Postages & Courier Services		19,800,000.00	90,000.00	20,090,000.00	290,000.00+	94,500.00	99,225.00
17001001/22021009 Sporting Activities	1,990,000.00	9,748,000.00	9,850,000.00	9,850,000.00	102,000.00+	10,342,500.00	10,859,625.00
17001001/22021021 Local Cultural Festival	1,892,000.00	8,450,000.00	8,500,000.00	8,500,000.00	50,000.00+	8,925,000.00	9,371,250.00
17001001/22021025 NYSC Allowance	2,826,000.00	6,219,000.00	6,240,000.00	6,240,000.00	21,000.00+	6,552,000.00	6,879,600.00
17001001/22021030 Miscellaneous Expenses		5,635,000.00	6,000,000.00	6,000,000.00	365,000.00+	6,300,000.00	6,615,000.00
17001001/22021047 Primary Education - Overhead	1,907,847.00	2,460,000.00	2,500,000.00	2,500,000.00	40,000.00+	2,625,000.00	2,756,250.00
17001001/22021048 Youth Summit		4,158,000.00	4,500,000.00	4,500,000.00	342,000.00+	4,725,000.00	4,961,250.00
Sub Total Overhead Cost	11,419,947.00	73,669,000.00	55,600,000.00	75,600,000.00	1,931,000.00+	58,380,000.00	61,299,000.00
Total Recurrent Expenditure	11,419,947.00	73,669,000.00	55,600,000.00	75,600,000.00	1,931,000.00+	58,380,000.00	61,299,000.00

Schedule of Detailed Recurrent Expenditure – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
21001001 - DEPARTMENT OF HEALTH							
21001001/21010101 Basic Salary	120,267,392.16	150,040,000.00	150,524,330.00	150,524,330.00	484,330.00+	158,050,546.00	165,953,073.00
Sub Total - Personnel Cost	120,267,392.16	150,040,000.00	150,524,330.00	150,524,330.00	484,330.00+	158,050,546.00	165,953,073.00
21001001/22020307 Drugs & Medical Supplies		9,815,647.00	10,000,000.00	10,000,000.00	184,353.00+	10,500,000.00	11,025,000.00
21001001/22020708 Medical Consulting		3,450,000.00	3,859,000.00	3,859,000.00	409,000.00+	4,051,950.00	4,254,547.00
21001001/22021004 Medical Expenses		2,028,800.00	2,264,000.00	2,264,000.00	235,200.00+	2,377,200.00	2,496,060.00
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services		340,000.00	500,000.00	500,000.00	160,000.00+	525,000.00	551,250.00
21001001/22021027 IPDS	4,994,976.00	8,841,294.00	9,000,000.00	9,000,000.00	158,706.00+	9,450,000.00	9,922,500.00
21001001/22021030 Miscellaneous Expenses	5,960,900.00						
21001001/22021031 Allowance/Rehabilitation of Person with Disability		800,000.00	1,000,000.00	1,000,000.00	200,000.00+	1,050,000.00	1,102,500.00
21001001/22021041 Emergency Relief Materials/ Preparedness & Response to Epide		5,930,000.00	6,000,000.00	6,000,000.00	70,000.00+	6,300,000.00	6,615,000.00
21001001/22021050 Rehabilitation of People with Disability		1,412,485.11	1,500,000.00	1,500,000.00	87,514.89+	1,575,000.00	1,653,750.00
21001001/22021052 System & Services of PHC	1,199,647.00	2,201,000.00	2,300,000.00	2,300,000.00	99,000.00+	2,415,000.00	2,535,750.00
21001001/22021054 Community Direct Intervention		5,930,000.00	6,000,000.00	6,000,000.00	70,000.00+	6,300,000.00	6,615,000.00
21001001/22021080 Infant and Young Child feeding (IYCF)		2,864,574.28	3,000,000.00	3,000,000.00	135,425.72+	3,150,000.00	3,307,500.00
Sub Total Overhead Cost	12,155,523.00	43,613,800.39	45,423,000.00	45,423,000.00	1,809,199.61+	47,694,150.00	50,078,857.00
Total Recurrent Expenditure	132,422,915.16	193,653,800.39	195,947,330.00	195,947,330.00	2,293,529.61+	205,744,696.00	216,031,930.00
51001001 - TRADITIONAL OFFICE							
MANDATORY DEDUCTIONS							
17001001/21000000 Contribution for Primary Education - Basic Salary	362,251,458.97	312,957,666.96	315,786,616.00	315,786,616.00	2,828,949.04+	441,986,672.00	464,086,006.00
Total	362,251,458.97	312,957,666.96	315,786,616.00	315,786,616.00	2,828,949.04+	441,986,672.00	464,086,006.00
SOCIAL BENEFITS:							
DEPARTMENT OF ADMIN & FINANCE							
25001001/22010102 Contribution of Pension Fund	11,388,790.28	117,837,841.43	59,683,000.00	92,813,215.00	25,024,626.43-	51,716,700.00	54,302,535.00
25001001/22010105 Other Pension Requirement	125,152,153.44	6,328,867.08		33,130,215.00	26,801,347.92+		
Total	136,540,943.72	124,166,708.51	59,683,000.00	125,943,430.00	1,776,721.49+	51,716,700.00	54,302,535.00

SCHEDULE OF DETAILED CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS:							
25001001/14010101 Transfer from CRF to CDF	501,756,840.89	365,362,097.47	848,055,833.00	696,055,833.00	330,693,735.53-	75,317,201.00	
Total	501,756,840.89	365,362,097.47	848,055,833.00	696,055,833.00	330,693,735.53-	75,317,201.00	
OTHER CAPITAL RECEIPTS							
MISCELLANEUOS							
25001001/14020203 Paris Club Debt Recovery				221,903,005.00	221,903,005.00-		
Total				221,903,005.00	221,903,005.00-		
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	501,756,840.89	365,362,097.47	848,055,833.00	917,958,838.00	552,596,740.53-	75,317,201.00	

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME/PROJECTS

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/23010123/13000004 Provision of fire extinguisher at LG secretariat			900,000.00	900,000.00	900,000.00+	100,000.00	
25001001/23010105/13000007 Purchase of Motor Vehicles		24,676,194.32	10,348,516.00	36,348,516.00	11,672,321.68+		
25001001/23010112/13000009 Purchase of Office Furniture and Fittings		8,656,591.70	15,000,000.00	81,260,429.00	72,603,837.30+		
25001001/23030101/13000010 Renovation/furnishing of chairman's guest house			6,300,000.00	6,300,000.00	6,300,000.00+	700,000.00	
25001001/23030121/13000011 Rehabilitation/fencing/furnishing of office at secretariat		19,875,731.93	44,000,000.00	24,000,000.00	4,124,268.07+	6,000,000.00	
25001001/23020124/13000013 Construction of stall shops at new market kwoi and Tsakiya M		7,315,424.71	22,500,000.00	22,500,000.00	15,184,575.29+	2,500,000.00	
25001001/23030121/13000014 Rehabilitation/fencing of police station at kwoi			4,050,000.00	4,050,000.00	4,050,000.00+	450,000.00	
25001001/23020118/13000015 Construction of disable centre at kwoi			6,750,000.00	6,750,000.00	6,750,000.00+	750,000.00	
25001001/23010102/13000016 Provision of landscaping and beautification at LG secretaria			2,000,000.00	2,000,000.00	2,000,000.00+		
25001001/23050102/13000017 Establishment of data bank			4,500,000.00	4,500,000.00	4,500,000.00+		
25001001/23020118/13000018 Completion of child welfare at kwoi			4,500,000.00	4,500,000.00	4,500,000.00+	500,000.00	
25001001/23050101/13000019 Contribution/Assistance to community projects		5,000,000.00	11,000,000.00	11,000,000.00	6,000,000.00+		
25001001/23030121/13000020 Rehabilitation of child welfare at kwoi			11,000,000.00	11,000,000.00	11,000,000.00+		
25001001/23030121/13000021 Rehabilitation of child welfare at subzuro			9,000,000.00	9,000,000.00	9,000,000.00+	1,000,000.00	
25001001/23030121/13000022 Rehabilitation of child welfare at kurmin jatau			7,200,000.00	7,200,000.00	7,200,000.00+	800,000.00	
25001001/23010112/13000023 Purchase of publicity gadgets at LG secretariat			5,000,000.00	5,000,000.00	5,000,000.00+		
25001001/23050101/13000024 SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00+		
25001001/23050102/13000025 Provision of internet connectivity & website design			7,000,000.00	7,000,000.00	7,000,000.00+		
25001001/23020118/13000026 Completion of Renovation of Women Multi-Purpose Centre Kwoi			3,000,000.00	3,000,000.00	3,000,000.00+		
25001001/23010123/13000027 Provision of mini fire service station		1,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00+		
Total		66,523,942.66	179,048,516.00	251,308,945.00	184,785,002.34+	12,800,000.00	
15001001 – DEPARTMENT OF AGRIC AND NATURAL RESOURCES							
15001001/23020113/01000008 Completion of fertilizer store at secretariat		7,907,440.00	10,800,000.00	10,800,000.00	2,892,560.00+	1,200,000.00	
15001001/23010127/01000022 Purchase of Farming Inputs	35,000.00		10,000,000.00	10,000,000.00	10,000,000.00+		
Total	35,000.00	7,907,440.00	20,800,000.00	20,800,000.00	12,892,560.00+	1,200,000.00	
20001001 - FINANCE & SUPPLY							
34001001 – DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/23020105/10000001 Construction of boreholes at Fada Ward			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020105/10000002 Construction of boreholes at Various Locations		89,737,699.78	3,000,000.00	119,000,000.00	29,262,300.22+		
34001001/23020105/10000005 Construction/Provision of Water Facilities at Local Govt	9,190,259.38						
34001001/23020105/10000007 Construction of Bore Hole at Chori Arzuka & Chori Bariki			18,900,000.00	18,900,000.00	18,900,000.00+	2,100,000.00	
34001001/23020105/10000009 Construction of Bore Hole at Kyari 1 & 2			12,600,000.00	12,600,000.00	12,600,000.00+	1,400,000.00	
34001001/23020105/10000011 Construction of Bore Hole at Yadi & Dura			12,600,000.00	12,600,000.00	12,600,000.00+	1,400,000.00	
34001001/23020105/10000013 Construction of Bore Hole at Ngarshar & U/Duhu			12,600,000.00	12,600,000.00	12,600,000.00+	1,400,000.00	
34001001/23020105/10000015 Construction of Bore Hole at U/Sambo and U/Isa	3,000,000.00		5,400,000.00	5,400,000.00	5,400,000.00+	600,000.00	
34001001/23020105/10000018 Construction of borehole at idar	3,000,000.00		6,300,000.00	6,300,000.00	6,300,000.00+	700,000.00	
34001001/23020105/10000020 Construction of Bore Hole at Tunganok & Tungazeh			6,000,000.00	6,000,000.00	6,000,000.00+		
34001001/23020105/10000022 Construction of Bore Hole at Nkyan & U/Kwadayi			6,300,000.00	6,300,000.00	6,300,000.00+	700,000.00	
34001001/23020105/10000023 Construction of borehole at ung/turaki and ngarkoni new exte			6,300,000.00	6,300,000.00	6,300,000.00+	700,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020105/10000025 Construction of Bore Hole at U/ Loko & Nangwwal			12,600,000.00	12,600,000.00	12,600,000.00+	1,400,000.00	
34001001/23030104/10000026 Rehabilitation of non functional boreholes across the 10 war			7,000,000.00	7,000,000.00	7,000,000.00+		
34001001/23020105/10000027 Construction of boreholes at Chori Ward			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020105/10000028 Construction of boreholes at Nok Ward			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020105/10000029 Construction of boreholes at Daddu Ward			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020105/10000030 Construction of boreholes at Samban Ward			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020105/10000031 Construction of boreholes at Sub Zuro Ward			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020105/10000032 Construction of boreholes at Dura/ Bitaro Ward			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020105/10000033 Construction of boreholes at Duya Ward			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020105/10000034 Construction of boreholes at Sabchem Ward			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23030121/13000006 Renovation of C.I.B. at Police Station Kwoi			50,000,000.00	24,000,000.00	24,000,000.00+	6,000,000.00	
34001001/23010112/13000007 Furnishing of Offices Local Gov't Secretariat	58,600,000.00						
34001001/23020124/13000011 Construction of landscaping at kwoi new market	29,025,000.00	2,891,007.18	4,050,000.00	4,050,000.00	1,158,992.82+	450,000.00	
34001001/23050101/13000017 Land Compensation General		3,566,050.44	8,000,000.00	8,000,000.00	4,433,949.56+		
34001001/23020124/13000025 Re-Construct of Entrance Gate of Kwoi/land scapping Old Mark	3,000,000.00						
34001001/23030121/13000026 Rehabilitation/repairs at kwoi prison		3,400,000.00	10,800,000.00	10,800,000.00	7,400,000.00+	1,200,000.00	
34001001/23020114/13000027 Construction of Stall Shops at New Market Kwoi	43,000,000.00						
34001001/23030121/13000030 Renovation/Furnishing of Chairman's/Guest House	17,961,581.51						
34001001/23020103/14000001 Extension of electricity to INEC Office kwoi sabchem		9,757,218.74	1,500,000.00	11,500,000.00	1,742,781.26+		
34001001/23020103/14000002 Extension of electricity to health clinic at sub zuro		8,860,989.96	800,000.00	10,800,000.00	1,939,010.04+		
34001001/23020103/14000003 Extension of electricity to health clinic at sabon gari chor	10,000,000.00	5,521,159.48	2,000,000.00	7,000,000.00	1,478,840.52+		
34001001/23020103/14000005 Electrification of Ung. Rana Daddu	17,585,000.00						
34001001/23020103/14000010 Electrification of Kurmin Bauna Fai U/Gauji to U/Galadima	15,000,000.00						
34001001/23030125/14000014 Rehabilitation of vanderlised disaster affected non function		13,067,637.76	13,500,000.00	13,500,000.00	432,362.24+	1,500,000.00	
34001001/23020103/14000021 Extension of electricity to Ramindop Gidan Kura	10,000,000.00	2,478,312.50	13,500,000.00	3,500,000.00	1,021,687.50+	15,000,000.00	
34001001/23020103/14000022 Extension of Electricity to Ung/Rana ung/Kifi Kajuru Danyand	28,000,000.00	48,500,000.00	50,700,000.00	50,700,000.00	2,200,000.00+	9,000,000.00	
34001001/23020103/14000026 Extension of electrification project (high tension) Fai to		12,804,812.50	45,000,000.00	15,000,000.00	2,195,187.50+		
34001001/23020103/14000030 Extension of Electrification at Kyari Phase 11	39,360,000.00						
34001001/23020114/17000001 Completion of road to kwoi new market	10,000,000.00	10,839,593.00	36,000,000.00	27,642,576.00	16,802,983.00+	4,000,000.00	
34001001/23020114/17000007 Construction of drainages across the 10 wards			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23020114/17000008 Construction of culverts across the 10 wards	10,000,000.00		13,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020114/17000014 Construction of box culvert at ung/ganji/bitaro			13,500,000.00	13,500,000.00	13,500,000.00+	1,500,000.00	
34001001/23020114/17000015 Construction of ring culvert at galadima		5,000,000.00	350,000.00	8,350,000.00	3,350,000.00+		
34001001/23020114/17000017 Surface dressing of township road at Nok		20,283,040.82	21,500,000.00	41,500,000.00	21,216,959.18+	6,000,000.00	
34001001/23020114/17000018 Construction of feeder road from daddu through kyari to kurm		1,538,211.60	27,000,000.00	5,000,000.00	3,461,788.40+	3,000,000.00	
34001001/23020118/17000022 Construction of box culvert at kurmin jatau		1,718,200.24	13,500,000.00	13,500,000.00	11,781,799.76+		
34001001/23020114/17000027 Construction of Box Culvert at G Hospital Road Ganduro	10,000,000.00						
34001001/23020114/17000028 Construction of double ring culvert at fogge/sub zuro		1,323,758.40	10,000,000.00	5,000,000.00	3,676,241.60+	1,500,000.00	
34001001/23020114/17000030 Construction/Provision of Ring Culvert at Fai			350,000.00	350,000.00	350,000.00+		
34001001/23020114/17000031 Construction of Ring Culvert at Ankum Daji			350,000.00	350,000.00	350,000.00+		
34001001/23020114/17000033 Construction of drainages at LG secretariat			4,000,000.00	4,000,000.00	4,000,000.00+		
34001001/23020114/17000035 Extension of Road from main Roundabout Kwoi to G. Hospital	25,000,000.00						
34001001/23020114/17000036 Construction of Road from Kanyi through Fai to U/Isa	55,000,000.00		56,000,000.00	6,000,000.00	6,000,000.00+	12,000,000.00	
34001001/23020114/17000038 Construction of Feeder Road from Ankum A to Ankum C	25,000,000.00		27,000,000.00	27,000,000.00	27,000,000.00+	3,000,000.00	

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

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000039 Construction of Feeder Road from Subzuro through Tuganok to Nok.	25,000,000.00						
34001001/23020114/17000041 Construction/Provision Surface Dressing of Kanyi - Fai Road 5KM	55,000,000.00						
Total	501,721,840.89	241,287,692.40	569,000,000.00	636,642,576.00	395,354,883.60+	74,550,000.00	
38001001- PLANNING RESEARCH & STATISTICS							
17001001 – DEPARTMENT OF EDUCATION AND SOCIAL WELFARE							
17001001/23020107/05000053 Construction/provision of public schools at sanchem daddu fa		10,116,194.66	24,357,317.00	26,357,317.00	16,241,122.34+	3,039,701.00	
17001001/23020107/05000054 Construction/Rehab. Of 2no. Block of classroom at kurmin baun		10,575,757.69	14,400,000.00	14,400,000.00	3,824,242.31+	1,600,000.00	
17001001/23020107/05000055 Rehabilitation of school at ung/sambo and ngarshar		4,166,082.92	14,400,000.00	10,400,000.00	6,233,917.08+	1,600,000.00	
17001001/23010124/05000078 Purchase of Learning Aid Equipment		3,112,593.18	20,000,000.00	12,000,000.00	8,887,406.82+	1,500,000.00	
17001001/23020107/13000010 Construction/Provision of Sign Post & Bill Board		9,357,258.50	12,000,000.00	12,000,000.00	2,642,741.50+		
Total		37,327,886.95	85,157,317.00	75,157,317.00	37,829,430.05+	7,739,701.00	
21001001 – DEPARTMENT OF PRIMARY HEALTH CARE							
21001001/23050101/04000015 Contribution to PHC services		9,045,322.10	10,000,000.00	10,000,000.00	954,677.90+		
21001001/23020106/04000035 Construction/provision of clinic at ung/sanyi		3,269,813.36	4,500,000.00	4,500,000.00	1,230,186.64+	500,000.00	
Total		12,315,135.46	14,500,000.00	14,500,000.00	2,184,864.54+	500,000.00	
Grand Total	501,756,840.89	365,362,097.47	868,505,833.00	998,408,838.00	633,046,740.53+	96,789,701.00	

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF JABA LOCAL GOVERNMENT

SUBMITTED TO:

KADUNA STATE HOUSE OF ASSEMBLY

**ANNUAL ACCOUNTS 2018
JABA LOCAL GOVERNMENT
PROFILE**

ELECTED OFFICIALS

HON. BENJAMIN JOCK : EXECUTIVE CHAIRMAN

MANAGEMENT STAFF

PHILIP B. GALADIMA	:	DIR. ADMIN & FINANCE
MRS. ESTHER WOJE	:	DIRECTOR FINANCE & SUPPLY
ANTHONY ABUN YANET	:	DIRECTOR WORKS & INFRASTRUCTURE
DR. BILLY ISHAYA LAAH	:	DIR. OF AGRIC & FORESTRY
VICTOR AYE	:	DIR. EDUCATION & SOC. DEV
MRS. CHRISTIANA BAKO	:	DIRECTOR PRIMARY HEALTH CARE

RECORDS KEEPING

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

CASH FLOW STATEMENT**Receipts**

During the year, the Local Government received the sum of two billion, two hundred and twenty-three million, one hundred and ninety-one thousand and eighty-four naira, twenty-two kobo (N2,223,191,084.22) only. This is made up of the following:

Statutory allocation	-	N1,700,411,178.12	76.49%
Value added tax	-	289,982,048.83	13.04%
Internally generated revenue	-	511,250.00	0.02%
Below the line deposits	-	232,286,607.27	10.45%
Total	=	N2,223,191,084.22	100%

PAYMENTS

The total payments during the year amounted to two billion and sixty million, six hundred and eleven thousand, three hundred and fifty-seven naira, and forty six kobo (N2,060,611,357.46) only. This is made up of:

Recurrent expenditure	-	N1,695,249,264.99	82.27%
Capital expenditure	-	365,362,097.47	17.73%
Total	=	N2,060,611,357.46	100%

The capital expenditure has drastically fallen from N501,756,840.69 last year to N365,362,097.47 while salary and overheads continue to be on the high side. Management needs to put checks on its payroll and make conscious effort at controlling overheads.

INVESTMENTS:

The investments of the Local Government as at the year ended 31st December, 2018, stood at N10,513,066.33. Despite these investments nothing was realized by way of dividends. This raises the need for the diversification of the investment portfolio and also value of dead companies' shares be written off the books so as to reflect a fair state of affairs.

ADVANCES AND DEPOSITS:

All advances have been retired and all deposits remitted appropriately to the third parties concerned.



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