

# **KAJURU LOCAL GOVERNMENT OF KADUNA STATE**



## **REPORT OF THE TREASURER WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

**TABLE OF CONTENTS**

<b>DETAIL</b>	<b>PAGE</b>
Table of Contents.....	2
 <b>PART 1 – REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS</b>	
Profile .....	4 - 5
Chairman’s Report.....	6
Report of the Treasurer.....	7 – 15
Statement of Accounting Polices.....	16
Responsibility for Financial Statement.....	17
Opinion of Auditor General for Local Government .....	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.....	23-29
Notes to Assets and Liabilities .....	30
Notes to Consolidated Revenue Fund .....	31 - 33
Notes to Capital Development Fund .....	34 - 38
Schedule of Recurrent Revenue .....	39 - 40
Schedule of Personnel and Overhead Costs .....	41 - 44
Schedule of Capital Receipts .....	45
Schedule of Detailed Capital Expenditure By Organization By Programme/Projects.....	46 - 49
 <b>PART 2 – REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT</b>	
Report of the Auditor General on the Financial Statements of Kajuru Local Government for the year ended 31 <sup>st</sup> December, 2018.....	50 – 53
 <b>PART 3 – REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT ON STATE/LG JOINT ACCOUNT</b>	
Report of the Auditor General on the State/Local Government Joint Account for the year ended 31 <sup>st</sup> December, 2019.....	54 – 57

# **PART 1**

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

## **PROFILE**

### **OFFICIALS**

HON. CAFRA BOAZ CAINO : EXECUTIVE CHAIRMAN

### **COUNCILLOR**

HON. YUSUF AHMED : SPEAKER. COUNCILLOR K/MADANI WARD  
HON. DANMALI SAMANJA : MINORITY LEADER COUNCILLOR REP. KUFANA WARD  
HON. ADAMU HALIDU KAJURU : MIJORITY LEADER COUNCILLOR REP. KAJURU WARD  
HON. JACOB JATAU : MEMBER COUNCILLOR REP.MARO WARD  
HON. IBRAHIM MUSA : CHAIRMAN SOCIAL SERVICES COMM. COUNCILLOR REP.  
HON. NURADEEN TIJJANI : COUNCIL SECRETARY

### **MANAGEMENT STAFF**

ADAMU SULE : DIRECTOR ADMIN AND FINANCE  
ABDULMALIK HALILU : LOCAL GOVERNMENT TREASURER  
RUTH O. MARCUS : DIRECTOR EDUCATION AND SOCIAL DEVELOPMENT  
RUTH YOHANNA : DIRECTOR PRIMARY HEALTH CARE DEPT  
GRACE ISTIFANUS : DIRECTOR WORKS AND INFRASTRUCTURE  
VICTORIA QUEEN SAIDU : DIRECTOR AGRIC AND NATURAL RESOURCES

### **QUALITY ASSURANCE CONSULTANTS:**

#### **MOLD COMPUTERS & COMMUNICATIONS LTD**

(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, PAYROLL & HR SOFTWARE)

5B, Kukawa Avenue,

Kaduna - Nigeria

Mobile Phone: 0803-327-8803, 0803-491-2489

E-mail: mold\_computers@yahoo.com, info@moldtreasuryacademy.com

URL: www. moldtreasuryacademy.com

## PROFILE



**HON. CAFRA BOAZ CAINO**  
**EXECUTIVE CHAIRMAN**



**NURADEEN TIJJANI**  
**COUNCIL SECRETARY**



**MAHMOOD A. MUSA**  
**DIR. ADMIN AND FINANCE**



**ABDULMALIK HALILU**  
**LOCAL GOVT. TREASURER**

## **1.0 CHAIRMAN'S REPORT**

The Annual Financial Report of Kajuru Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kajuru 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 Kajuru 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 Kajuru Local Government for the fiscal year 2019 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, Kajuru Local Government of Kaduna State's financial position as at 31<sup>st</sup> December, 2019. Therefore, the report is hereby recommended for public use.

.....  
  
**HON. CAFRA CAINO**  
**EXECUTIVE CHAIRMAN**  
18-8-20  
.....

## **2.0 REPORT OF THE TREASURER**

### **2.1 INTRODUCTION**

The report of the Treasurer of Kajuru Local Government together with the Financial Statements for the year ended 31<sup>st</sup> December, 2019 provide the record of the financial activities of Kajuru Local Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the Local Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

- (a) a proper documentary evidence of transparency in the government financial administration;
- (b) a permanent record of published accounts as an instrument of accountability;
- (c) a useful, concise and easy to digest information for the use of external users and;
- (d) a means of acquainting the public with the Local Government financial operations and the challenges faced in discharging its financial responsibilities.

### **2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS**

Section 69 of the Local Government Administration Law 2018 of Kaduna State and Section 24 of the Public Finance (Control and Management) Act 1958 as amended enjoins the Treasurer of the Local Government to prepare, sign and present to the Auditor General for Local Government, Statements or abstracts containing the public accounts of Local Government, showing fully the financial position on the last day of each financial year. These accounts are to be audited and certified by the Auditor General for Local Government in compliance with Section 82 of the Local Government Law 2018 of Kaduna State of Nigeria.

## 2.3 PUBLICATION OF THE ANNUAL ACCOUNTS OF THE LOCAL GOVERNMENT AND REPORT OF THE TREASURER

Section 90 of the Local Government Administration Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Kajuru Local Government are contained on pages 16 to 49 of this Report and consist of the following financial statements prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 50 to 57.

### 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 ₦1,894,700,063.99. The total recurrent payment charged to the Fund in line with Kajuru Local Government Appropriation Act 2019 was ₦2,079,717,815.82. The operation of the Fund resulted into a net recurrent deficit of ₦185,017,751.83 for the year. The closing balance of the fund as at 31<sup>st</sup> December, 2019 was ₦57,271.63.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		185,075,023.46		10,598,615.60
Recurrent Receipts	1,894,700,063.99		1,942,564,064.28	
Recurrent Expenditure	2,079,717,815.82		1,768,087,656.42	
Net Recurrent Surplus/(Deficit)		(185,017,751.83)		174,476,407.86
<b>Closing Balance</b>		<b>57,271.63</b>		<b>185,075,023.46</b>



## 2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.591Billion and total capital expenditure charged to the fund amounted to ₦0.591Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	591,233,399.08		436,822,117.34	
Capital Expenditure	591,233,399.08		436,822,117.34	
<b>Net Capital Surplus/(Deficit)</b>		-		-
<b>Closing Balance</b>		-		-

## 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 ₦1,894,700,063.99 and total payment was ₦2,079,717,815.82. An overall net deficit cash flow of ₦185,017,751.83 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2019 was ₦57,271.63.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		185,075,023.46		10,598,615.60
Total Receipts	1,894,700,063.99		1,942,564,064.28	
Total Payments	2,079,717,815.82		1,768,087,656.42	
Net Cash Surplus/(Deficit)		(185,017,751.83)		174,476,407.86
<b>Closing Cash/Bank Balance</b>		<b>57,271.63</b>		<b>185,075,023.46</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	57,271.63		185,075,023.46	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>57,271.63</b>		<b>185,075,023.46</b>

### **3.0 COMPUTERIZATION OF ADMIN AND FINANCE DEPT. - 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 Kajuru Local Government at Mold Computers and Communication Ltd Kaduna

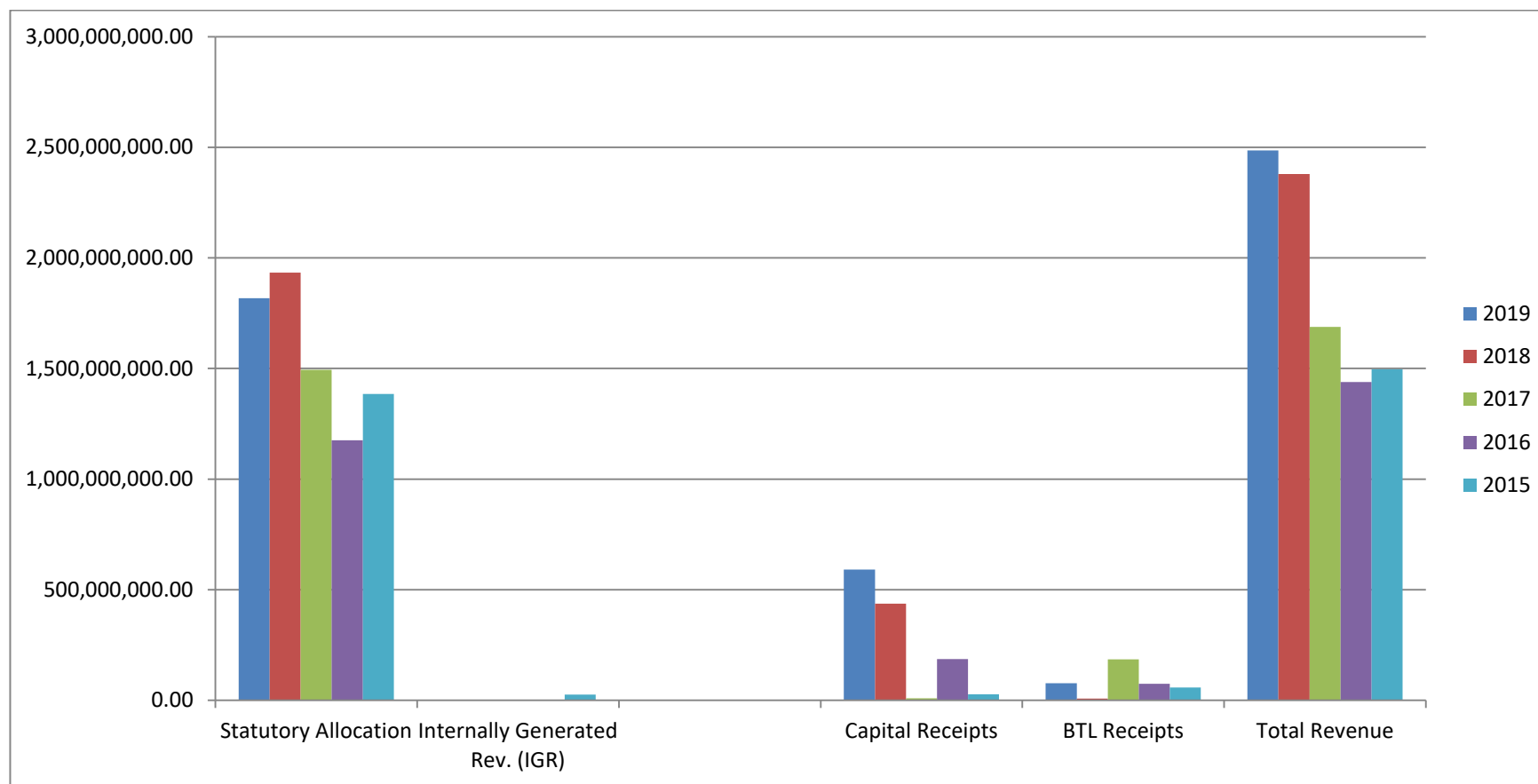
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>	<b>10,598,615.60</b>	<b>185,075,023.46</b>	<b>66,084,806.00</b>	<b>215,595,258.00</b>	<b>30,520,234.54-</b>		
<b>RECEIPTS</b>							
Statutory Allocation	1,933,747,950.61	1,817,212,532.90	2,222,427,525.00	2,419,727,382.00	602,514,849.10-		
Internally Generated Revenue	180,000.00		24,812,322.00	24,812,322.00	24,812,322.00-		
Transfer from CRF	436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92-		
BTL Receipts	8,636,113.67	77,487,531.09			77,487,531.09+		
<b>Total Current Year Receipts</b>	<b>2,379,386,181.62</b>	<b>2,485,933,463.07</b>	<b>3,012,139,370.00</b>	<b>3,209,439,227.00</b>	<b>723,505,763.93-</b>		
<b>Total Funds Available</b>	<b>2,389,984,797.22</b>	<b>2,671,008,486.53</b>	<b>3,078,224,176.00</b>	<b>3,425,034,485.00</b>	<b>754,025,998.47-</b>		
<b>Recurrent Expenditure: Economic Classification</b>							
Employees Compensation	941,119,775.75	890,987,947.64	995,558,972.00	1,049,978,332.00	158,990,384.36+	1,045,336,920.00	1,097,603,766.00
Social Benefits		92,572,091.10		68,997,368.00	23,574,723.10-	17,072,500.00	
Overhead Costs	381,509,649.66	427,436,846.91	486,781,352.00	486,781,352.00	59,344,505.09+	528,434,857.00	508,822,873.00
CRFC - Settlement of Liabilities				73,883,129.00	73,883,129.00+		
BTL Payments	8,636,113.67	77,487,531.09			77,487,531.09-		
Transfer to Capital Development Fund	436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92+		
<b>Total Recurrent Expenditure</b>	<b>1,768,087,656.42</b>	<b>2,079,717,815.82</b>	<b>2,247,239,847.00</b>	<b>2,444,539,704.00</b>	<b>364,821,888.18+</b>	<b>1,590,844,277.00</b>	<b>1,606,426,639.00</b>
<b>Capital Expenditure: Programme Classification</b>							
01 Economic Empowerment Through Agriculture	8,568,000.00	4,000,020.50	4,500,000.00	4,500,000.00	499,979.50+	14,500,000.00	
02 Societal Re - Orientation		3,563,940.00	3,960,000.00	3,960,000.00	396,060.00+	2,000,000.00	
04 Improvement to Human Health	163,270,863.00	118,676,844.79	142,698,591.00	142,698,591.00	24,021,746.21+	40,600,000.00	36,700,000.00
05 Enhancing Skills and Knowledge	83,606,372.84	89,431,980.57	122,865,344.00	127,865,344.00	38,433,363.43+	155,600,000.00	29,800,000.00
06 - Housing and Urban Development	14,126,134.30					50,127,500.00	
10 Water Resources and Rural Development	22,510,000.00	67,364,725.11	111,930,000.00	116,430,000.00	49,065,274.89+	85,440,000.00	16,060,000.00
11 Information Communication & Technology		2,000,000.00	6,000,000.00	6,000,000.00	4,000,000.00+	8,900,000.00	17,000,000.00
13 Reform of Government and Governance	90,550,285.84	161,658,647.72	222,266,341.00	260,780,359.00	99,121,711.28+	92,112,500.00	5,250,000.00
14 Power	29,640,039.50	15,901,300.00	45,377,550.00	93,133,984.00	77,232,684.00+	87,395,000.00	12,250,000.00
17 Road	24,550,421.86	128,635,940.39	171,386,503.00	225,126,503.00	96,490,562.61+	127,612,165.00	4,960,000.00
<b>Total Capital Expenditure by Programme</b>	<b>436,822,117.34</b>	<b>591,233,399.08</b>	<b>830,984,329.00</b>	<b>980,494,781.00</b>	<b>389,261,381.92+</b>	<b>664,287,165.00</b>	<b>122,020,000.00</b>
<b>Total Expenditure (Budget Size)</b>	<b>2,204,909,773.76</b>	<b>2,670,951,214.90</b>	<b>3,078,224,176.00</b>	<b>3,425,034,485.00</b>	<b>754,083,270.10+</b>	<b>2,255,131,442.00</b>	<b>1,728,446,639.00</b>
Budget Surplus/(Deficit)	185,075,023.46	57,271.63			57,271.63+	2,255,131,442.00	1,728,446,639.00
Financing of Deficit by Borrowing							
<b>Closing Balance</b>	<b>185,075,023.46</b>	<b>57,271.63</b>			<b>57,271.63+</b>	<b>2,255,131,442.00</b>	<b>1,728,446,639.00</b>

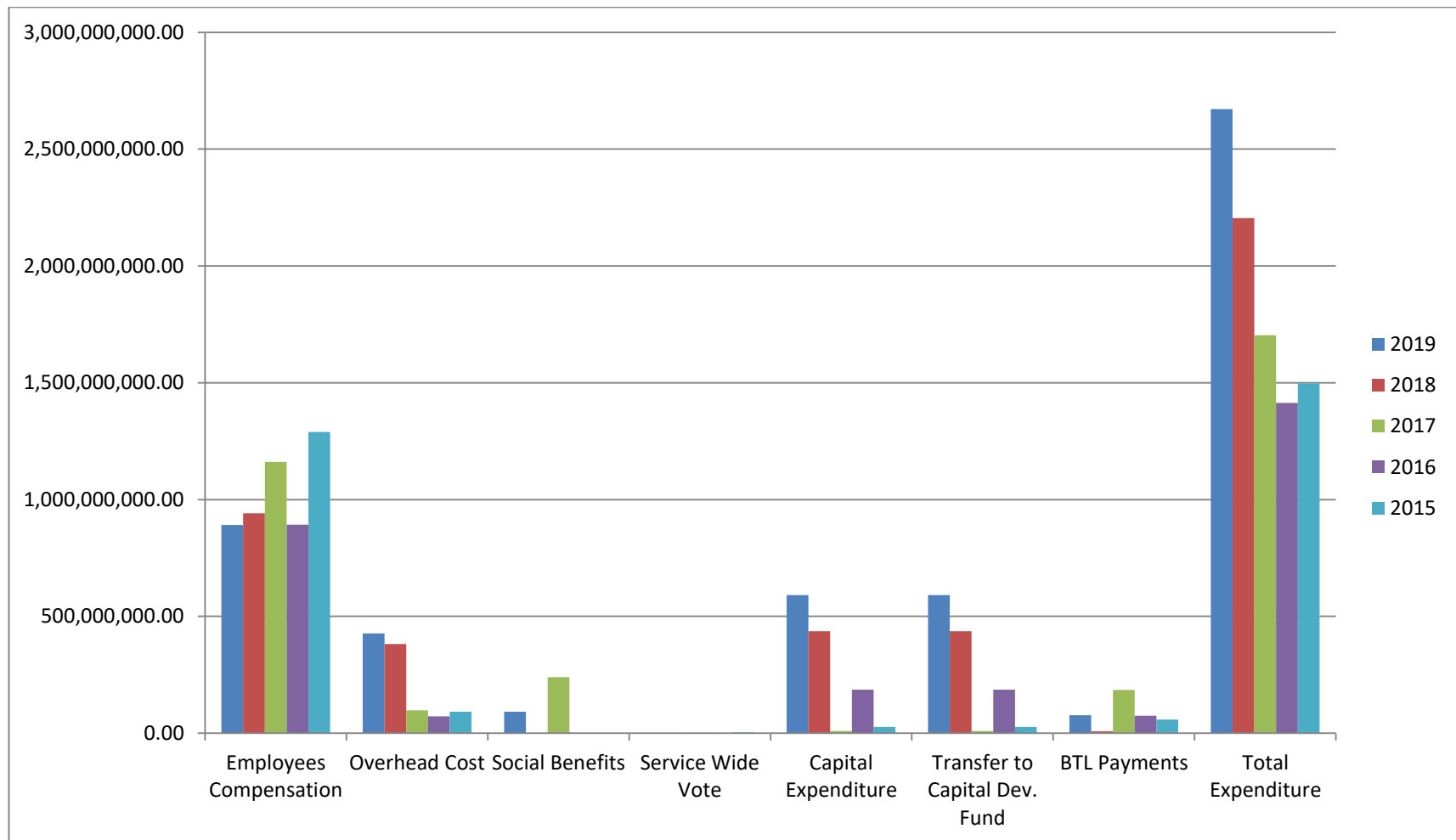
3.2 **FIVE YEARS FINANCIAL SUMMARY**

	2019	2018	2017	2016	2015
<b>RECEIPTS:</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Statutory Allocation	1,817,212,532.90	1,933,747,950.61	1,493,516,284.19	1,176,033,084.26	1,384,505,763.05
Internally Generated Rev. (IGR)		180,000.00		1,494,964.95	25,984,598.01
Capital Receipts	591,233,399.08	436,822,117.34	9,031,500.97	186,390,991.15	27,367,585.96
BTL Receipts	77,487,531.09	8,636,113.67	<b>185,625,545.50</b>	75,057,001.87	58,160,464.78
<b>Total Receipts</b>	<b>2,485,933,463.07</b>	<b>2,379,386,181.62</b>	<b>1,688,173,330.66</b>	<b>1,438,976,042.23</b>	<b>1,496,018,411.80</b>
<b>PAYMENTS:</b>					
Employees Compensation	890,987,947.64	941,119,775.75	1,160,922,650.51	892,746,868.38	1,289,565,035.69
Overhead Cost	427,436,846.91	381,509,649.66	97,820,709.10	72,648,391.64	91,668,609.03
Social Benefits	92,572,091.10		239,276,270.96		
Settlement of Liabilities			1,613,200.00		3,640,000.00
Capital Expenditure	591,233,399.08	436,822,117.34	9,031,500.97	186,390,991.15	27,367,585.96
Transfer to Capital Dev. Fund	591,233,399.08	436,822,117.34	9,031,500.97	186,390,991.15	27,367,585.96
BTL Payments	77,487,531.09	8,636,113.67	<b>185,625,545.50</b>	<b>75,057,001.87</b>	58,160,464.78
<b>Total Payment</b>	<b>2,670,951,214.90</b>	<b>2,204,909,773.76</b>	<b>1,703,321,378.01</b>	<b>1,413,234,244.19</b>	<b>1,497,769,281.42</b>
<b>CASH BALANCES</b>					
Net Cash Surplus/(Deficit)	<b>(185,017,751.83)</b>	<b>174,476,407.86</b>	<b>(15,148,047.35)</b>	<b>25,741,798.04</b>	<b>(1,750,869.62)</b>
Opening Cash Balance	<b>185,075,023.46</b>	<b>10,598,615.60</b>	<b>25,746,662.95</b>	4,864.91	1,755,734.53
<b>Closing Cash Balance</b>	<b>57,271.63</b>	<b>185,075,023.46</b>	<b>10,598,615.60</b>	<b>25,746,662.95</b>	<b>4,864.91</b>

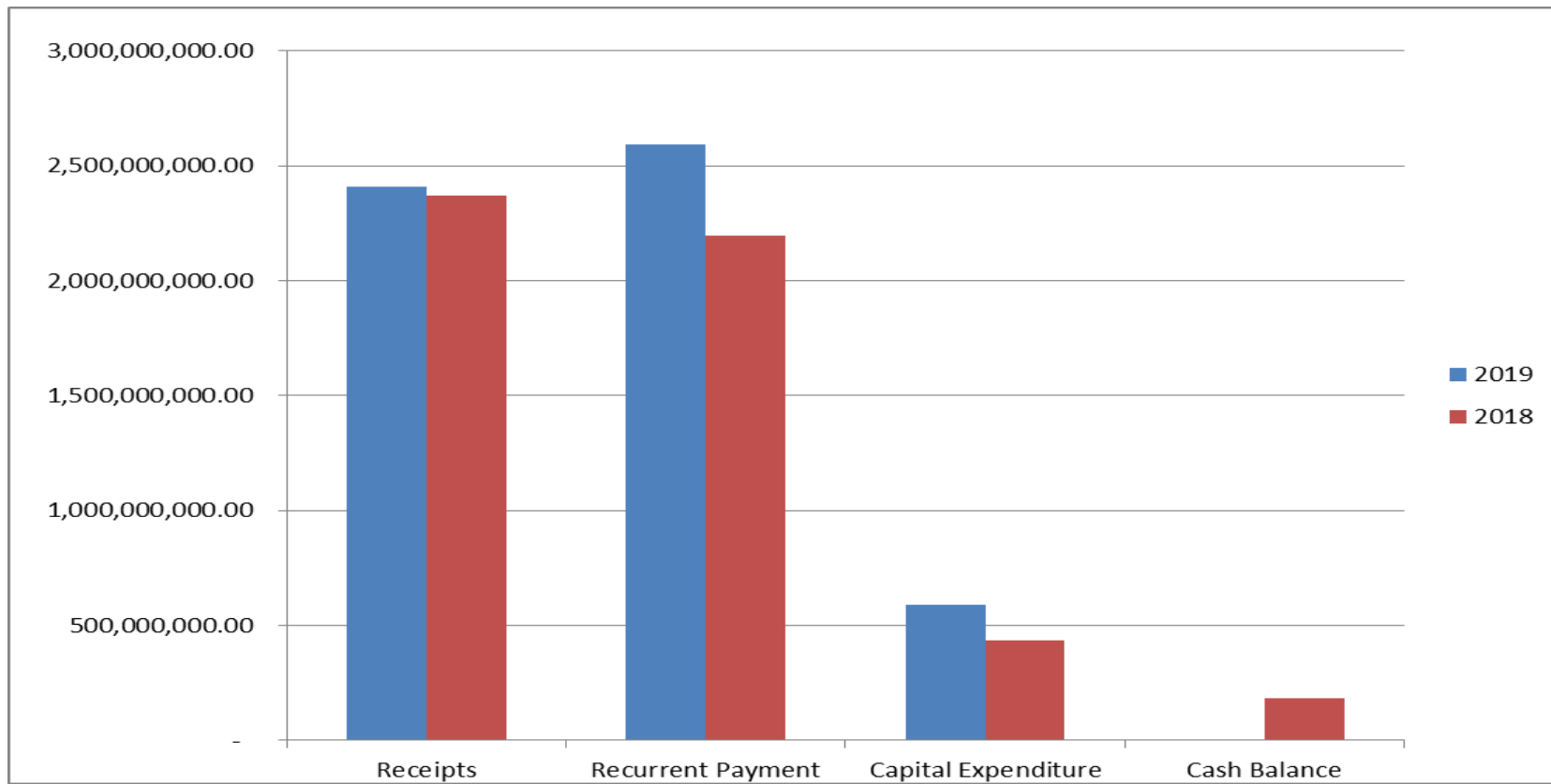
### ACTUAL RECEIPTS FOR 5 YEARS



# ACTUAL PAYMENT FOR 5 YEARS



## **Actual receipts and payment 2019 and 2018**



**4.0 STATEMENT OF ACCOUNTING POLICIES**

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

**4.1 BASIS OF PREPARATION**

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

**4.2 ASSETS AND LIABILITIES**

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

**4.3 CASH AND CASH EQUIVALENTS**

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

**4.4 INVESTMENTS**

Shares are stated at cost.

**4.3 CONSOLIDATED REVENUE FUND**

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

**4.6 CAPITAL DEVELOPMENT FUND**

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

**4.7 STATUTORY ALLOCATION**

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

**4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE**

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

**4.9 CAPITAL COSTS**

Capital costs are recognized in their year of occurrence only.



## 5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

Efforts were made to ensure that these financial statements reflect the financial position of the Local Government as at 31<sup>st</sup> December, 2019 and its operation for the year ended on that date.

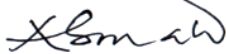
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.

  
 .....  
**ABDULMALIK HALILU**  
**TREASURER**

  
 .....  
**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 Kajuru Local Government as at 31st December, 2019, and its operation for the year ended on that date.

  
 .....  
**ABDULMALIK HALILU**  
**TREASURER**  
 .....  
**DATE**

  
 .....  
**HON. CAFRA CAINO**  
**EXECUTIVE CHAIRMAN**  
 .....  
**DATE**

## ***AUDIT CERTIFICATE***

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

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

### **BASIS OF OPINION**

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

### **OPINION**

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Kajuru Local Government Council of Kaduna State for the year ended 31<sup>st</sup> December, 2019.



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

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

	Note	Actual	Actual
		2019	2018
		₦	₦
<b>Cash Flow from Operating Activities:</b>			
Statutory Allocation	1	1,421,796,347.30	1,580,935,276.57
Share of Value Added Tax	2	395,416,185.60	352,812,674.04
Independent Revenue	3		180,000.00
<b>Total Receipts</b>		<b>1,817,212,532.90</b>	<b>1,933,927,950.61</b>
Recurrent Payments:			
Employees Compensation	4	890,987,947.64	941,119,775.75
Social Benefits	5	92,572,091.10	
Overhead Cost	6	427,436,846.91	381,509,649.66
Total Payments		1,410,996,885.65	1,322,629,425.41
Net Cash Flow from Operating Activities		406,215,647.25	611,298,525.20
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	4,000,020.50	8,568,000.00
Societal Re-Orientations	9	3,563,940.00	
Improvement to Human Health	11	118,676,844.79	163,270,863.00
Enhancing Skills and Knowledge	12	89,431,980.57	83,606,372.84
Housing and Urban Development	13		14,126,134.30
Water Resources and Rural Development	17	67,364,725.11	22,510,000.00
Information and Communication Technology	18	2,000,000.00	
Reform of Government and Governance	20	161,658,647.72	90,550,285.84
Power	21	15,901,300.00	29,640,039.50
Road	24	128,635,940.39	24,550,421.86
<b>Net Cash Flow from Investing Activities</b>	<b>29</b>	<b>591,233,399.08</b>	<b>436,822,117.34</b>
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	77,487,531.09	8,636,113.67
Below-The-Line Payments	37	77,487,531.09	8,636,113.67
<b>Net Surplus(Deficit) for the Year</b>		<b>(185,017,751.83)</b>	<b>174,476,407.86</b>
Opening Balance		185,075,023.46	10,598,615.60
<b>Closing Balance</b>	<b>38</b>	<b>57,271.63</b>	<b>185,075,023.46</b>

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

	Note	Actual	Actual
		2019	2018
		₦	₦
<b>ASSETS:</b>			
Liquid Assets			
Treasuries and Banks	39	57,271.63	185,075,023.46
<b>Sub Total</b>		<b>57,271.63</b>	<b>185,075,023.46</b>
Investments and Other Assets			
Investments	40	16,000,000.00	16,000,000.00
Advances	41	484,800.00	1,883,000.00
<b>Sub Total</b>		<b>16,484,800.00</b>	<b>17,883,000.00</b>
<b>Total Assets</b>		<b>16,542,071.63</b>	<b>202,958,023.46</b>
<b>Public Funds:</b>			
Consolidated Revenue Fund	42	57,271.63	185,075,023.46
Capital Development Fund	43		
Other Funds	44	16,000,000.00	16,000,000.00
<b>Sub - Total: Public Funds</b>		<b>16,057,271.63</b>	<b>201,075,023.46</b>
<b>LIABILITIES:</b>			
Liability Over Assets	45	484,800.00	1,883,000.00
<b>Sub Total: Liabilities</b>		<b>484,800.00</b>	<b>1,883,000.00</b>
<b>Public Funds + Liabilities</b>		<b>16,542,071.63</b>	<b>202,958,023.46</b>

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

	Note	Actual 2018 N	Actual 2019 N	Budget 2019 N	Revised 2019 N	Variance 2019 N	Proposed Budget 2020 N	Proposed Budget 2021 N
<b>Opening Balance</b>		<b>10,598,615.60</b>	<b>185,075,023.46</b>			<b>185,075,023.46+</b>		
Add: Recurrent Receipts:								
Statutory Allocation		1,539,448,772.74	1,357,164,251.23	1,691,499,821.00	1,888,799,678.00	531,635,426.77-		
Share of VAT		352,812,674.04	395,416,185.60	54,370,191.00	54,370,191.00	341,045,994.60+		
Excess Crude			6,453,120.64	476,557,513.00	476,557,513.00	470,104,392.36-		
Budget Augmentation		3,758,988.76						
NNPC Refunds			2,365,663.42			2,365,663.42+		
Refund from Paris Club			9,928,408.89			9,928,408.89+		
Exchange Rate Difference		37,727,515.07						
Share of Solid Minerals			2,058,182.06			2,058,182.06+		
Share of Forex Equalization			30,815,572.28			30,815,572.28+		
Share of Goods value Consideration			13,011,148.78			13,011,148.78+		
<b>Sub Total: Statutory Allocation</b>		<b>1,933,747,950.61</b>	<b>1,817,212,532.90</b>	<b>2,222,427,525.00</b>	<b>2,419,727,382.00</b>	<b>602,514,849.10-</b>		
Direct Taxes	49			11,000,000.00	11,000,000.00	11,000,000.00-		
Rates	51			3,212,322.00	3,212,322.00	3,212,322.00-		
Fees	52			3,000,000.00	3,000,000.00	3,000,000.00-		
Earnings	55	180,000.00		6,200,000.00	6,200,000.00	6,200,000.00-		
Miscellaneous	62			1,400,000.00	1,400,000.00	1,400,000.00-		
<b>Total: Independent Revenue</b>		<b>180,000.00</b>		<b>24,812,322.00</b>	<b>24,812,322.00</b>	<b>24,812,322.00-</b>		
<b>Total Recurrent Receipts</b>		<b>1,933,927,950.61</b>	<b>1,817,212,532.90</b>	<b>2,247,239,847.00</b>	<b>2,444,539,704.00</b>	<b>627,327,171.10-</b>		
<b>Total Funds Available</b>		<b>1,944,526,566.21</b>	<b>2,002,287,556.36</b>	<b>2,247,239,847.00</b>	<b>2,444,539,704.00</b>	<b>442,252,147.64-</b>		
Less Recurrent Payments:								
Employees Compensation	63	941,119,775.75	890,987,947.64	995,558,972.00	1,049,978,332.00	158,990,384.36+	1,045,336,920.00	1,097,603,766.00
Social Benefits	64		92,572,091.10		68,997,368.00	23,574,723.10-	17,072,500.00	
Overhead Cost	65	381,509,649.66	427,436,846.91	486,781,352.00	486,781,352.00	59,344,505.09+	528,434,857.00	508,822,873.00
CRFC - (Excluding Social Benefits and Public Debts)	66				73,883,129.00	73,883,129.00+		
<b>Total Recurrent Payments</b>		<b>1,322,629,425.41</b>	<b>1,410,996,885.65</b>	<b>1,482,340,324.00</b>	<b>1,679,640,181.00</b>	<b>268,643,295.35+</b>	<b>1,590,844,277.00</b>	<b>1,606,426,639.00</b>
Other Cash Movement								
Below-The-Line Receipts	67	8,636,113.67	77,487,531.09			77,487,531.09+		
Below-The-Line Payments	68	8,636,113.67	77,487,531.09			77,487,531.09-		
Net Recurrent Funds before Transfers		621,897,140.80	591,290,670.71	764,899,523.00	764,899,523.00	173,608,852.29-	1,590,844,277.00	1,606,426,639.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92+		
<b>Total Appropriations/Transfers</b>		<b>436,822,117.34</b>	<b>591,233,399.08</b>	<b>764,899,523.00</b>	<b>764,899,523.00</b>	<b>173,666,123.92+</b>		
<b>Closing Balance</b>		<b>185,075,023.46</b>	<b>57,271.63</b>			<b>57,271.63+</b>	<b>1,590,844,277.00</b>	<b>1,606,426,639.00</b>

**STATEMENT NO. 4**  
**STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>				66,084,806.00	215,595,258.00	215,595,258.00-		
Add: Revenue								
Transfer from Consolidated Revenue		436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92-		
<b>Sub Total: Capital Receipts</b>		<b>436,822,117.34</b>	<b>591,233,399.08</b>	<b>764,899,523.00</b>	<b>764,899,523.00</b>	<b>173,666,123.92-</b>		
<b>Total Capital Funds Available</b>		<b>436,822,117.34</b>	<b>591,233,399.08</b>	<b>830,984,329.00</b>	<b>980,494,781.00</b>	<b>389,261,381.92-</b>		
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	66,687,713.84	157,972,961.72	219,966,341.00	275,720,359.00	117,747,397.28+	91,040,000.00	20,050,000.00
Economic Affairs	74	123,257,167.66	266,831,612.00	388,454,053.00	482,210,487.00	215,378,875.00+	372,047,165.00	35,470,000.00
Health	77	163,270,863.00	47,151,844.79	69,698,591.00	69,698,591.00	22,546,746.21+	40,600,000.00	34,200,000.00
Education	79	83,606,372.84	119,276,980.57	152,865,344.00	152,865,344.00	33,588,363.43+	160,600,000.00	32,300,000.00
<b>Total Capital Expenditure</b>		<b>436,822,117.34</b>	<b>591,233,399.08</b>	<b>830,984,329.00</b>	<b>980,494,781.00</b>	<b>389,261,381.92+</b>	<b>664,287,165.00</b>	<b>122,020,000.00</b>

**NOTES TO CASH FLOW STATEMENT**

	Note	Actual 2019 N	Actual 2018 N
<b>Note 1 - Statutory Allocation</b>			
25001001/11010001 Statutory Allocation		1,357,164,251.23	1,539,448,772.74
25001001/11010003 Excess Crude		6,453,120.64	
25001001/11010005 Budget Augmentation			3,758,988.76
25001001/11010006 NNPC Refunds		2,365,663.42	
25001001/11010009 Refund from Paris Club		9,928,408.89	
25001001/11010013 Exchange Rate Difference			37,727,515.07
25001001/11000018 Share of Solid Minerals		2,058,182.06	
25001001/11000001 DDD		30,815,572.28	
25001001/11000021 Share of Goods value Consideration		13,011,148.78	
<b>Total</b>		<b>1,421,796,347.30</b>	<b>1,580,935,276.57</b>
<b>Note 2 - Share of Value Added Tax</b>			
25001001/11010002 Share of VAT		395,416,185.60	352,812,674.04
This represent Share of VAT from FAAC			
<b>Note 3 - Independent Revenue</b>			
Earnings			180,000.00
<b>Total</b>			<b>180,000.00</b>
<b>Note 4 - Employees Compensation</b>			
Contribution for Primary Teachers Salaries		538,837,543.67	524,668,366.43
Local Government Staff	<b>3A</b>	352,150,403.97	416,451,409.32
<b>Total</b>		<b>890,987,947.64</b>	<b>941,119,775.75</b>
<b>Note 4A - Local Government Staff</b>			
Kajuru Local Govt		352,150,403.97	416,451,409.32
<b>Total</b>		<b>352,150,403.97</b>	<b>416,451,409.32</b>
<b>Note 5 - Social Benefits</b>			
Contribution to Pension Funds		92,572,091.10	
<b>Total</b>		<b>92,572,091.10</b>	
<b>Note 6 - Overhead Costs</b>			
Transport and Travelling		7,010,000.00	8,471,583.32
Utilities			875,000.00
Material and Supplies		11,052,378.00	19,764,318.30

Notes To Cash Flow Statement – Cont'd

	Note	Actual	Actual
		2019	2018
		₦	₦
Maintenance Services		3,501,000.00	6,924,900.00
Training		14,556,485.87	6,753,000.00
Other Services		155,767,475.72	145,725,342.02
Consulting & Professional Services		15,260,000.00	18,349,240.20
Fuel and Lubriants		140,000.00	1,407,000.00
Financial Charges		864,344.08	2,097,262.50
Miscellaneous Expenses		215,025,363.24	167,030,803.32
Staff Loans and Advances		484,800.00	
Local Grants and Contributions		3,775,000.00	3,900,000.00
<b>Total</b>		<b>427,436,846.91</b>	<b>381,298,449.66</b>
<b>Note 7 - CRFC (Excluding Social Benefits and Public Debts)</b>			
<b>Note 8 - Economic Empowerment Through Agriculture</b>			
15000000/23010127/01000003 Purchase of Veterinary Drugs		4,000,020.50	
15000000/23020113/0100020 Rehab/Repairs of Fertilizer Store - Fertilizer Central Store			4,568,000.00
15000000/23020113/0100022 Construction of slaughter slabs at kasuwan magani			4,000,000.00
<b>Total</b>		<b>4,000,020.50</b>	<b>8,568,000.00</b>
<b>Note 9 - Societal Re-Orientation</b>			
25001001/23020113/01000002 Construction/Provision of Slaughter Slabs - M/Kajuru		3,563,940.00	
25001001/23020113/01000002 Construction/Provision of Slaughter Slabs - M/Kajuru		3,563,940.00	
<b>Note 10 - Poverty Alleviation</b>			
<b>Note 11 - Improvement to Human Health</b>			
34001001/23030105/0400048 Renovation of PHC clinics Doka Kujeni Kurmin Afogo Karamai		41,680,000.00	
17001001/23010122/04000050 Purchase and Installation of Biometric Attendant Management		29,845,000.00	
21001001/23030105/04000001 Renov of 5no of Hlth Clinics @Iri Idu Libere and Akuze			156,356,215.00
21001001/23040104/04000036 Contribution to Primary Health Care Agency			6,914,648.00
21001001/23020106/0400037 Constr of fence at PHC Clinic Kajuru		5,651,268.00	
21001001/23020118/0400038 Contribution to PHC services		8,561,000.00	
21001001/23020106/0400039 Fencing of PHC centers		9,582,000.00	
21001001/23050101/0400040 Food and Nutrition programmes		4,512,838.82	
21001001/23050101/0400047 Refuse Evacuation and Waste management		9,654,000.00	



Notes To Cash Flow Statement – Cont'd

	Note	Actual 2019	Actual 2018
		N	N
21001001/23030105/0400049 Renovation of PHC clinic Maraban Kajuru		9,190,737.97	
<b>Total</b>		<b>118,676,844.79</b>	<b>163,270,863.00</b>
<b>Note 12 - Enhancing Skills and Knowledge</b>			
17001001/23030106/0500036 Rehab/Repairs Pub Sch -1Blk of 2Classrms at LEA ASILIKO BUDA			2,398,794.84
17001001/23030106/0500038 Rehabilitation of 2Block of 4 Classrooms at LEA ADUMA			6,648,000.00
17001001/23020107/05000043 1Blk of 2classrm with an Office @UBE Pri Sch Ung.RIMI KYEMARA			10,680,000.00
17001001/23020107/05000045 1Blck of2Classrm with an Office @LEA U/MAISAHURU HAYIN KOGIK			8,956,000.00
17001001/23020107/05000046 Const/Prov of Pub Sch - 1Block of 2Classroom GJDSS GEFE			11,600,000.00
17001001/23020107/05000047 1Blck of 2Classrm with an Office at LGEA BAKIRA II MARO		3,360,000.00	11,253,326.00
17001001/23020107/05000049 Exams Hall GSS MARO GSS U/GAMU			1,680,000.00
17001001/23010113/17000050 Constr of 1 Block of 2 classrooms at LEA Kurmin Juwa		9,903,623.10	
17001001/23020107/05000051 Construction of 1 Block of 2 classrooms with an office at UB		11,245,025.00	7,000,000.00
17001001/23020107/05000052 Construction of 1 Block of 2 Classrooms and office UBE Ibig		1,000,000.00	8,650,252.00
17001001/23030106/05000053 Rehabilitation/Repairs of public school LEA Iburu		6,720,000.00	
17001001/23010113/05000054 Construction of 1 Block of 2 Classrooms and office LEA Kutu		7,680,000.00	7,895,000.00
17001001/23020107/05000055 Construction of 1Block of 2Classrooms and Office GJDSS Ekuze		9,562,004.00	6,845,000.00
17001001/23020107/05000056 Construction of 1Block of 2Classrooms with an office at JGSS		19,241,216.27	
17001001/23030106/05000058 Rehabilitation of 1 block of 2 classrooms at LEA Kikwari Tant		2,232,112.20	
17001001/23030106/05000059 Rehabilitation of 1 block of 2 classrooms at LEA Aduma		6,582,000.00	
17001001/23010113/05000060 Rehabilitation of 1 block of 2 classrooms at LEA Gefe		5,480,000.00	
17001001/23030106/05000061 Rehabilitation of ESD official quarters		6,426,000.00	
<b>Total</b>		<b>89,431,980.57</b>	<b>83,606,372.84</b>
<b>Note 13 - Housing and Urban Development</b>			
34001001/23030102/1400018 Repairs/installation of Transformers at Buda			5,500,000.00
34001001/23030101/1700020 Rehabilitation/Repairs of Residential Building			8,626,134.30
<b>Total</b>			<b>14,126,134.30</b>
<b>Note 17 - Water Resources and Rural Development</b>			
34001001/23030104/1000038 Rehabilitation/Repairs - Water Facilities- 3 No Afogo		67,364,725.11	22,510,000.00
34001001/23030104/1000045 Rahab/Repairs - Water Facilities - Local Govt Secretariat		16,274,865.00	
34001001/23030104/1000046 Rehabilitation/Repairs - Water Facilities - 3no at Kajuru		2,569,350.00	
34001001/23030104/1000052 Rehabilitation/Repairs - Water Facilities -3No at Rimau			5,050,000.00
34001001/23020105/1000054 Construction/Provision of Boreholes S/Garin Afogo			1,350,000.00
			840,000.00

Notes To Cash Flow Statement – Cont'd

	Note	Actual	Actual
		2019	2018
		₦	₦
34001001/23020105/10000056	Construction/Provision of Boreholes - Buda Kadara		990,000.00
34001001/23020105/10000059	Constr./Prov of Borehole-L.G. Sec 2No & Kajuru Town 1No		3,240,000.00
34001001/23020105/10000061	Constr./Prov of Borehole - Ungwan Sarki Kasuwan Magani		9,260,000.00
34001001/23020105/10000064	Constr./Provision of Boreholes - Ung. Aku		940,000.00
34001001/23020105/10000067	Constr./Provision of Boreholes - Kujeni		840,000.00
34001001/23020105/10000074	Constr of motorized Borehole at LG Secretariat	8,720,000.00	
34001001/23020101/10000078	Constr of Road from Kufana to Danbagudu	5,060,800.00	
34001001/23020105/10000079	Constr. of 7nos Boreholes at Kufana slaughter slab M/kajuru	9,840,000.00	
34001001/23020116/10000080	Constr. of 8nos Hand pumps at maikori kufana ung Pah Ahukum	9,780,000.00	
34001001/23020119/10000081	Provision of solar Home System	10,530,398.53	
34001001/23010119/10000084	Purchase & Installation of 3nos 300KVA Transformers at Apili	4,589,311.58	
<b>Total</b>		<b>67,364,725.11</b>	<b>22,510,000.00</b>
<b>Note 18 - Information and Communication Technology</b>			
25001001/23010113/11000001	Purchase of Computers Printer Scanner and Photocopier for	2,000,000.00	
<b>Total</b>		<b>2,000,000.00</b>	
<b>Note 19 - Growing the Private Sector</b>			
<b>Note - 20 Reform of Government and Governance</b>			
25001001/23010105/13000001	Purchase of Motor Vehicles - L.G. Quarters	9,800,000.00	
25001001/23030101/13000007	Rehabilitation/ Repairs of Local Govt. staff Quarters at kaj		15,878,432.94
25001001/23020118/13000013	Constr of 6nos public toilets at LG secretariat	4,070,000.00	
25001001/23020124/13000016	Construction of Market Stall at Maro Junction	4,000,000.00	
25001001/23020101/13000017	Constr of office Building Phase II at LG Secretariat.	8,360,117.60	
25001001/23010128/13000018	Purchase/provision of Facilities to Security Agencies	16,527,800.00	
25001001/23010104/13000020	Purchase of Motor Vehicle	15,995,000.00	
25001001/23010112/13000021	purchase of furniture and fittings		9,502,000.00
25001001/23030124/13000023	Rehabilitation of Kasuwan Magani Market	15,638,120.00	
25001001/23030101/13000024	Rehabilitation of LG staff Quarters Kajuru	50,966,856.61	
25001001/23030121/13000025	Rehabilitation/Repair of office Building	18,302,000.00	
25001001/23030121/13000026	Rehabilitation of Chairman official Quarters	8,313,067.51	
25001001/23010127/13000028	Tree Planting/ Purchase of seedlings	4,000,000.00	
25001001/23050101/13000047	Settlement of capital liabilities		41,307,280.90
34001001/23020101/13000013	Construction/ Provision of Fencing - L.G. Sec Kajuru		14,432,572.00

Notes To Cash Flow Statement – Cont'd

	Note	Actual 2019 N	Actual 2018 N
34001001/23020118/1300015 Cont/Prov. of Pub Toilets -3No VIP Toilets at LG Secretariat			9,430,000.00
34001001/23020101/1300019 Completion of Rimau Town Hall		5,685,686.00	
<b>Total</b>		<b>161,658,647.72</b>	<b>90,550,285.84</b>
<b>Note 21 - Power</b>			
25001001/23030102/14000002 Installation/Repairs of Transformer at Gyengyere			4,671,124.25
34001001/23020103/14000012 Stepping Down of Electricity at Kampanin Iburu			4,668,915.25
34001001/23020103/14000013 Stepping Down of Electricity at Janwuriya		7,515,790.00	
34001001/23020103/1400015 Purchase of Transformers - Sabon Gida Rimau			5,000,000.00
34001001/23020103/1400016 Stepping Down of Electricity at Sabon Gida Rimau			5,600,000.00
34001001/23020103/1400017 Rural Electrification Idon Gida - makoro		8,385,510.00	9,700,000.00
<b>Total</b>		<b>15,901,300.00</b>	<b>29,640,039.50</b>
<b>Note 24 - Road</b>			
34001001/23020114/17000011 Construction of Bridges KWATAGIYA KASUWAN MAGANI		6,866,100.00	
34001001/23020101/1700023 Construction/Provision of Roads- Maraban Danbagudu to Avong			14,965,222.00
34001001/23020114/1700033 Construction of culverts along Idon Hanya - Idon Gida Road			9,585,199.86
34001001/23020114/1700037 Constr of Box culvert along Kajuru Buda Road		6,716,525.00	
34001001/23020114/1700038 Grading and Laterite filling of Road from maraban Danbagudu t		14,280,514.00	
34001001/23020114/1700039 Grading and Laterite filling of Road from Fadama kororo to k		29,832,825.70	
34001001/23020114/1700040 Grading and Laterite filling of Rafin kunu Road		10,484,800.00	
34001001/23020114/1700041 Constr of Box culvert along M/kajuru Issagbari Road		4,314,000.00	
34001001/23020114/1700042 Constr of culvert along Idon - Iri Road		4,617,549.57	
34001001/23030113/1700045 Rehabilitation of Box culvert along Rimau - Kallah road		1,179,626.12	
34001001/23020114/1700046 Laterate filling & grading of Buda Hausa to Buda Adara Road		14,500,000.00	
34001001/23020101/1700047 Laterate filling & grading of Buda Hausa to Buda Adara Road		18,258,000.00	
34001001/23020101/1700048 Laterate filling & grading of Iri to Maro Road		17,586,000.00	
<b>Total</b>		<b>128,635,940.39</b>	<b>24,550,421.86</b>
<b>Note 29 - Net Cash Flow from Investment Activities by Sector:</b>			
Capital Expenditure by Administrative Sector		161,536,901.72	71,358,838.09
Capital Expenditure by Economic Sector		263,267,672.00	118,586,043.41
Capital Expenditure by Social Sector		166,428,825.36	246,877,235.84
<b>Total</b>	<b>29</b>	<b>591,233,399.08</b>	<b>436,822,117.34</b>

Notes To Cash Flow Statement – Cont'd

	Note	Actual 2019	Actual 2018
<b>Note 29A - Net Cash Flow From Investment Activities by Economic:</b>		<b>₦</b>	<b>₦</b>
Purchase of Fixed Assets General		102,767,530.61	9,502,000.00
Construction and Provision of Fixed Assets General		288,224,294.24	172,619,487.11
Rehabilitation and Repairs of Fixed Assets General		186,074,735.41	206,478,701.33
Preservation of the Environment General			6,914,648.00
Acquisition of Non Tangible Assets		14,166,838.82	41,307,280.90
<b>Total - 29A</b>	<b>29</b>	<b>591,233,399.08</b>	<b>436,822,117.34</b>
<b>Note 29B - Net Cash From Investment Activities by Location:</b>			
Kallah Ward		512,649,440.97	227,797,928.34
Idon Ward		1,179,626.12	
Rimau Ward		8,385,510.00	9,7000,000.00
Kasuwan Magani Ward			1,350,000.00
Kajuru Ward			9,260,000.00
Buda Ward		16,274,865.00	840,000.00
Tantau Ward			11,670,000.00
Kufana Ward		49,383,956.99	163,270,863,.00
Tantau Ward		3,360,000.00	12,933,326.00
<b>Total – 29B</b>		<b>591,233,399.08</b>	<b>436,822,117.34</b>
<b>Note 36 - BTL Receipts</b>			
25001001/12150001 With holding Taxes due to FIRS		2,580,428.61	528,231.25
25001001/12150002 VAT due to FIRS		8,809,770.63	600,000.00
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue		20,858,638.16	
25001001/12150005 Deposits		1,734,800.00	700,004.00
25001001/12150007 Monthly Net Total Salary Control Accounts		300,000.00	
25001001/12150008 10% Contract Retention Charges		6,047,434.44	600,000.00
25001001/12150009 SIGMA Pension		28,500,820.67	
25001001/12150012 NULGE Deductions		4,031,334.80	2,738,099.96
25001001/12150013 NHWU Deduction		262,635.45	189,778.46
25001001/12150014 NANM Deduction		210,258.65	
25001001/12150021 Personnel Advance Deduction		1,647,000.00	1,000,000.00
25001001/12150026 NULGE Loan Deduction			600,000.00
25001001/12150000 Refund of Unclaimed Salary		44,506.14	1,680,000.00
25001001/12150031 ALGON Dues		1,200,000.00	

Notes To Cash Flow Statement – Cont'd

	Note	Actual	Actual
		2019	2018
		₦	₦
25001001/12150036 National Housing Fund		1,259,903.54	
<b>Total</b>		<b>77,487,531.09</b>	<b>8,636,113.67</b>
<b>Note 37 - Below the Line Payments</b>			
25001001/22080001 With-Holding Taxe Due to FIRS		2,580,428.61	528,231.25
25001001/22080002 Vat due to FIRS		8,809,770.63	600,000.00
25001001/20800003 PAYE Deductions Remittances to BIR		20,858,638.16	
25001001/22080005 Deposits		1,734,800.00	700,004.00
25001001/22080007 Monthly Net Total Salary Control Account		300,000.00	
25001001/22080008 10% Contract Retention Charges		6,047,434.44	600,000.00
25001001/22080009 SIGMA Pension		28,500,820.67	
25001001/22080012 NULGE Deductions		4,031,334.80	2,738,099.96
25001001/22080013 NHWU Deduction		262,635.45	189,778.46
25001001/22080014 NANM Deduction		210,258.65	
25001001/22080021 Personnel Advances Deduction		1,647,000.00	1,000,000.00
25001001/22080026 NULGE Loan Deduction			600,000.00
25001001/22080030 Refund of Unclaimed Salary		44,506.14	1,680,000.00
25001001/22080031 ALGON Dues		1,200,000.00	
25001001/22080036 National House Fund		1,259,903.54	
<b>Total</b>		<b>77,487,531.09</b>	<b>8,636,113.67</b>
<b>Note 38 - Closing Balance</b>			
20001001/31010114 FCMB Main Account		4,491.67	92,537,511.73
20001001/31010121 FCMB SUB ACCOUNT		52,779.96	92,537,511.73
<b>Sub Total: Cash and Bank</b>		<b>57,271.63</b>	<b>185,075,023.46</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>		<b>57,271.63</b>	<b>185,075,023.46</b>

**NOTES TO STATEMENT OF ASSETS AND LIABILITIES**

	Actual 2019	Actual 2018
	₦	₦
<b>Note 39 - Treasuries and Banks</b>		
FCMB Main Account	4,491.67	92,537,511.73
FCMB SUB ACCOUNT	52,779.96	92,537,511.73
<b>Total</b>	<b>57,271.63</b>	<b>185,075,023.46</b>
<b>Note 40 - Investments</b>		
NUB Shares	1,000,000.00	1,000,000.00
Kachia Ginger	3,000,000.00	3,000,000.00
Ikara Food Processing	260,000.00	260,000.00
Urban Development	3,500,000.00	3,500,000.00
Jama'a Bakery	240,000.00	240,000.00
Purchase of Shares	5,500,000.00	5,500,000.00
NUB Int'l Bank Plc	2,000,000.00	2,000,000.00
Global Bank	500,000.00	500,000.00
<b>Total</b>	<b>16,000,000.00</b>	<b>16,000,000.00</b>
<b>Note 41 - Advances</b>		
ADV/24/2018 MOHAMMED SHEHU		381,000.00
ADV/42/2018 S.A RUFAI (LEGAL OFFICER)		1,502,000.00
Director Works	484,800.00	
<b>Total</b>	<b>484,800.00</b>	<b>1,883,000.00</b>
<b>Total Advances</b>	<b>484,800.00</b>	<b>1,883,000.00</b>
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	185,075,023.46	10,598,615.60
Add/(Less) Net Recurrent Surplus/(Deficit)	(185,017,751.83)	174,476,407.86
<b>Closing Balance</b>	<b>57,271.63</b>	<b>185,075,023.46</b>
<b>Note 43 - Capital Development Fund</b>		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>
<b>Note 44 - Other Funds</b>	<b>16,000,000.00</b>	<b>16,000,000.00</b>

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND**

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 51 - Rates</b>							
Tenement Rate			3,212,322.00	3,212,322.00	3,212,322.00-		
<b>Total</b>			<b>3,212,322.00</b>	<b>3,212,322.00</b>	<b>3,212,322.00-</b>		
<b>Note 52 - Fees</b>							
Slaughter Fees			2,000,000.00	2,000,000.00	2,000,000.00-		
Kiosk Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
<b>Total</b>			<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00-</b>		
<b>Note 55 - Earnings</b>							
Earning from Market	180,000.00						
Earning from Motor Park			6,200,000.00	6,200,000.00	6,200,000.00-		
<b>Total</b>	<b>180,000.00</b>		<b>6,200,000.00</b>	<b>6,200,000.00</b>	<b>6,200,000.00-</b>		
<b>Note 62 - Miscellaneous</b>							
Other Sources			1,400,000.00	1,400,000.00	1,400,000.00-		
<b>Total</b>			<b>1,400,000.00</b>	<b>1,400,000.00</b>	<b>1,400,000.00-</b>		
<b>Note 63 - Employee Compensation</b>							
Personnel Management	256,917,610.22	201,207,842.44	202,420,855.00	202,420,855.00	1,213,012.56	212,541,897.00	223,168,992.00
Department of Health	159,533,799.10	150,942,561.53	152,406,174.00	152,406,174.00	1,463,612.47	160,026,483.00	168,027,807.00
Contribution to Primary Education	524,668,366.43	538,837,543.67	640,731,943.00	695,151,303.00	156,313,759.33	672,768,540.00	706,406,967.00
<b>Total</b>	<b>941,119,775.75</b>	<b>890,987,947.64</b>	<b>995,558,972.00</b>	<b>1,049,978,332.00</b>	<b>158,990,384.36</b>	<b>1,045,336,920.00</b>	<b>1,097,603,766.00</b>
<b>Note 64 - Social Benefits</b>							
Contribution to Pension Funds		92,572,091.10		34,498,684.00	58,073,407.10-	17,072,500.00	
Other Pension Requirement				34,498,684.00	34,498,684.00+		
<b>Total</b>		<b>92,572,091.10</b>		<b>68,997,368.00</b>	<b>23,574,723.10-</b>	<b>17,072,500.00</b>	
<b>Note 65 - Overhead Cost</b>							
Dept of Admin and Finance	289,074,551.10	343,798,132.82	380,089,588.00	380,089,588.00	36,291,455.18	405,245,106.00	393,843,411.00
Department of Agriculture & Natural Resources	9,403,800.00	16,161,328.95	21,130,000.00	21,130,000.00	4,968,671.05	22,186,500.00	23,295,825.00
Department of Finance		484,800.00			484,800.00-		

**Notes to Statement of Consolidated Revenue Fund – Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Department of Works and Housing	13,741,900.00	7,596,000.00	16,008,940.00	16,008,940.00	8,412,940.00+	17,693,287.00	15,001,650.00
Department of Education	39,944,136.56	27,453,339.14	33,865,364.00	33,865,364.00	6,412,024.86+	35,780,631.00	37,336,563.00
Department of Health	29,345,262.00	31,943,246.00	35,687,460.00	35,687,460.00	3,744,214.00+	47,529,333.00	39,345,424.00
<b>Total</b>	<b>381,509,649.66</b>	<b>427,436,846.91</b>	<b>486,781,352.00</b>	<b>486,781,352.00</b>	<b>59,344,505.09+</b>	<b>528,434,857.00</b>	<b>508,822,873.00</b>
<b>Note 66 - CRFC (Excluding Social Benefits and Public Debts)</b>							
Settlement of Liability				73,883,129.00	73,883,129.00+		
<b>Total</b>				<b>73,883,129.00</b>	<b>73,883,129.00+</b>		
<b>Note 67 - BTL Receipts</b>							
With holding Taxes due to FIRS	528,231.25	2,580,428.61			2,580,428.61+		
VAT due to FIRS	600,000.00	8,809,770.63			8,809,770.63+		
PAYE Taxes due to State Board of Internal Revenue		20,858,638.16			20,858,638.16+		
Deposits	700,004.00	1,734,800.00			1,734,800.00+		
Monthly Net Total Salary Control Accounts		300,000.00			300,000.00+		
10% Contract Retention Charges	600,000.00	6,047,434.44			6,047,434.44+		
SIGMA Pension		28,500,820.67			28,500,820.67+		
NULGE Deductions	2,738,099.96	4,031,334.80			4,031,334.80+		
NHWU Deduction	189,778.46	262,635.45			262,635.45+		
NANM Deduction		210,258.65			210,258.65+		
Personnel Advance Deduction	1,000,000.00	1,647,000.00			1,647,000.00+		
NULGE Loan Deduction	600,000.00						
Refund of Unclaimed Salary	1,680,000.00	44,506.14			44,506.14+		
ALGON Dues		1,200,000.00			1,200,000.00+		
National Housing Fund		1,259,903.54			1,259,903.54+		
<b>Total</b>	<b>8,636,113.67</b>	<b>77,487,531.09</b>			<b>77,487,531.09+</b>		
<b>Note 68 - Below the Line Payments</b>							
With-Holding Tax Due to FIRS	528,231.25	2,580,428.61			2,580,428.61-		
Vat due to FIRS	600,000.00	8,809,770.63			8,809,770.63-		
PAYE Deductions Remittances to BIR		20,858,638.16			20,858,638.16		



***Notes to Statement of Consolidated Revenue Fund – Cont'd***

	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Revised</b>	<b>Variance</b>	<b>Proposed</b>	<b>Proposed</b>
	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Deposits	700,004.00	1,734,800.00			1,734,800.00-		
Monthly Net Total Salary Control Account		300,000.00			300,000.00-		
10% Contract Retention Charges	600,000.00	6,047,434.44			6,047,434.44-		
SIGMA Pension		28,500,820.67			28,500,820.67-		
NULGE Deductions	2,738,099.96	4,031,334.80			4,031,334.80-		
NHWU Deduction	189,778.46	262,635.45			262,635.45-		
NANM Deduction		210,258.65			210,258.65-		
Personnel Advances Deduction	1,000,000.00	1,647,000.00			1,647,000.00-		
NULGE Loan Deduction	600,000.00						
Refund of Unclaimed Salary	1,680,000.00	44,506.14			44,506.14-		
ALGON Dues		1,200,000.00			1,200,000.00-		
National House Fund		1,259,903.54			1,259,903.54-		
<b>Total</b>	<b>8,636,113.67</b>	<b>77,487,531.09</b>			<b>77,487,531.09-</b>		

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 71 - General Public Services</b>							
25001001/23030106/05000001 Rehabilitation of 1Block of 2Classrooms at Maraban Kajuru				5,000,000.00	5,000,000.00+		
25001001/23020101/06000003 Constr/Provision of Office Buildings @LG Secretariat Kajuru						38,127,500.00	
25001001/23010113/11000001 Purchase of Computers Printer Scanner and Photocopier for		2,000,000.00	3,000,000.00	3,000,000.00	1,000,000.00+		
25001001/23050101/11000002 Settlement of Capital Liabilities						3,900,000.00	17,000,000.00
25001001/23010113/11000003 Purchase of ICT take- off Facilities for ICT Unit Budget Dep			3,000,000.00	3,000,000.00	3,000,000.00+		
25001001/23010105/13000001 Purchase of Motor Vehicles - L.G. Quarters		9,800,000.00	10,000,000.00	10,000,000.00	200,000.00+	16,000,000.00	
25001001/23030101/13000007 Rehabilitation/ Repairs of Local Govt. staff Quarters at kaj	15,878,432.94					17,622,500.00	
25001001/23030101/13000008 Rehabilitation/ Repairs of Local Govt. staff Quarters at kas						5,390,000.00	
25001001/23030121/13000009 Rehabilitation of Police Station at Kasuwan Magani				7,560,000.00	7,560,000.00+		
25001001/23030121/13000010 Renovation of INEC Office at Kajuru				4,200,000.00	4,200,000.00+		
25001001/23020118/13000011 Construction of Divisional Police Station at Kasuwan Magani				22,500,000.00	22,500,000.00+		
25001001/23050101/13000012 Implementation Logistics				4,254,018.00	4,254,018.00+		
25001001/23020118/13000013 Constr of 6nos public toilets at LG secretariat		4,070,000.00	5,370,000.00	5,370,000.00	1,300,000.00+		
25001001/23010119/13000014 Purchase of lightening equipment			500,000.00	500,000.00	500,000.00+		
25001001/23020124/13000016 Construction of Market Stall at Maro Junction		4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00+		
25001001/23020101/13000017 Constr of office Building Phase II at LG Secretariat.		8,360,117.60	10,000,000.00	10,000,000.00	1,639,882.40+		
25001001/23010128/13000018 Purchase/provision of Facilities to Security Agencies		16,527,800.00	22,500,000.00	22,500,000.00	5,972,200.00+		
25001001/23010104/13000020 Purchase of Motor Vehicle		15,995,000.00	16,614,902.00	16,614,902.00	619,902.00+		
25001001/23010112/13000021 purchase of furniture and fittings	9,502,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	10,000,000.00	
25001001/23030121/13000022 Rehabilitation of District Head office Kufana			5,000,000.00	5,000,000.00	5,000,000.00+		
25001001/23030124/13000023 Rehabilitation of Kasuwan Magani Market		15,638,120.00	15,000,000.00	15,000,000.00	638,120.00-		
25001001/23030101/13000024 Rehabilitation of LG staff Quarters Kajuru		50,966,856.61	51,000,000.00	51,000,000.00	33,143.39+		
25001001/23030121/13000025 Rehabilitation/Repair of office Building		18,302,000.00	19,265,238.00	19,265,238.00	963,238.00+		
25001001/23030121/13000026 Rehabilitation of Chairman official Quarters		8,313,067.51	8,613,423.00	8,613,423.00	300,355.49+		
25001001/23050101/13000027 SHAWN Programme			3,000,000.00	3,000,000.00	3,000,000.00+		
25001001/23010127/13000028 Tree Planting/ Purchase of seedlings		4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00+		3,050,000.00
25001001/23010112/13000029 Purchase of Furniture & Fittings			6,000,000.00	6,000,000.00	6,000,000.00+		
25001001/23050101/13000047 Settlement of capital liabilities	41,307,280.90		26,102,778.00	26,102,778.00	26,102,778.00+		
25001001/23010101/17000001 Const of road from Kasuwan Magani to Ekuze Rimau				12,240,000.00	12,240,000.00+		
<b>Total</b>	<b>66,687,713.84</b>	<b>157,972,961.72</b>	<b>219,966,341.00</b>	<b>275,720,359.00</b>	<b>117,747,397.28+</b>	<b>91,040,000.00</b>	<b>20,050,000.00</b>
<b>Note 74 - Economic Affairs</b>							
25001001/23020113/01000001 Construction/Prov of Slaughter Slabs - Kufana						2,000,000.00	
25001001/23020113/01000002 Construction/Provision of Slaughter Slabs - M/Kajuru		3,563,940.00	3,960,000.00	3,960,000.00	396,060.00+	2,000,000.00	
25001001/23030102/14000002 Installation/Repairs of Transformer at Gyengyere	4,671,124.25						
15000000/23030112/01000002 Refurbishing of Tractors						5,000,000.00	

Notes to Statement of Capital Development Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
15000000/23010127/0100003 Purchase of Veterinary Drugs		4,000,020.50	4,500,000.00	4,500,000.00	499,979.50+		
15000000/23020113/0100020 Rehab/Repairs of Fertilizer Store - Fertilizer Central Store	4,568,000.00						
15000000/23020113/0100022 Construction of slaughter slabs at kasuwan magani	4,000,000.00					6,000,000.00	
15000000/23010120/1300001 Purchase of kitchen Equipments for staff canteen						1,500,000.00	
34001001/23030105/0400048 Renovation of PHC clinics Doka Kujeni Kurmin Afogo Karamai		41,680,000.00	43,000,000.00	43,000,000.00	1,320,000.00+		
34001001/23020105/1000010 Constr./Provision of Borehole @:LGEA Idon Hanya (MDG)						300,000.00	
34001001/23030104/1000038 Rehabilitation/Repairs - Water Facilities- 3 No Afogo		16,274,865.00	20,000,000.00	20,000,000.00	3,725,135.00+	1,500,000.00	
34001001/23030104/1000039 Rehabilitation/Repairs - Water Facilities- Buda						1,500,000.00	
34001001/23030104/1000042 Rehabilitation/Repairs - Water Facilities- Idon						1,500,000.00	
34001001/23030104/1000043 Rehabilitation of Borehole at Idon			300,000.00	300,000.00	300,000.00+		
34001001/23030104/1000044 Rehabilitation/Repairs - Water Facilities- 3No at Kallah						1,500,000.00	
34001001/23030104/1000045 Rehab/Repairs - Water Facilities - Local Govt Secretariat		2,569,350.00	6,000,000.00	6,000,000.00	3,430,650.00+	10,000,000.00	
34001001/23030104/1000046 Rehabilitation/Repairs - Water Facilities - 3no at Kajuru	5,050,000.00					6,000,000.00	
34001001/23030104/1000049 Rehab/Repairs - Water Facilities -3No at Kasuwan Magani						1,500,000.00	
34001001/23030104/1000050 Rehabilitation/Repairs -Water Facilities - 3No at Kufana						1,500,000.00	
34001001/23030104/1000051 Rehabilitation/Repairs - Water Facilities -3No at Maro						1,500,000.00	
34001001/23030104/1000052 Rehabilitation/Repairs - Water Facilities -3No at Rimau	1,350,000.00					1,500,000.00	
34001001/23030104/1000053 Rehabilitation/Repairs - Water Facilities - 3No at Tantatu						1,500,000.00	
34001001/23020105/1000054 Construction/Provision of Boreholes S/Garin Afogo	840,000.00					1,200,000.00	
34001001/23020105/1000055 Prov of Solar Powered Borehole & Overhead Tank @ Iburu Hanya						10,000,000.00	
34001001/23020105/1000056 Construction/Provision of Boreholes - Buda Kadara	990,000.00					1,200,000.00	
34001001/23020105/1000059 Constr./Prov of Borehole-L.G. Sec 2No & Kajuru Town 1No	3,240,000.00					3,600,000.00	
34001001/23020105/1000060 Construction./Provision of Boreholes - GEFE			300,000.00	300,000.00	300,000.00+	5,900,000.00	9,100,000.00
34001001/23020105/1000061 Constr./Prov of Borehole - Ungwan Sarki Kasuwan Magani	9,260,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	10,000,000.00	
34001001/23020105/1000063 Construction/Provision of Boreholes -1No Dutsen Gaiya						2,000,000.00	
34001001/23020105/1000064 Constr./Provision of Boreholes - Ung. Aku	940,000.00					1,200,000.00	
34001001/23020105/1000065 Constr./Provision of Boreholes - Maikori						1,200,000.00	
34001001/23020105/1000066 Constr./Provision of Boreholes - Rimau						1,200,000.00	
34001001/23020105/1000067 Constr./Provision of Boreholes - Kujeni	840,000.00					1,200,000.00	
34001001/23020105/1000068 Construction of solar powered Borehole/overhead Tank at Edar						10,000,000.00	
34001001/23020105/1000069 Construction/ provision of Borehole at Kufana slaughter slab						1,200,000.00	
34001001/23020105/1000070 Construction/ provision of Borehole at maraban kajuru slaugh						1,200,000.00	
34001001/23020105/1000073 Const. /Prov of 3No Hand Pumps at Ung. Danbaba Kyemara Ung.				4,500,000.00	4,500,000.00+		
34001001/23020105/1000074 Constr of motorized Borehole at LG Secretariat		8,720,000.00	10,000,000.00	10,000,000.00	1,280,000.00+		
34001001/23020116/1000076 Constr of 4nos Bore holes at Issagbari Kokop Ugoh II & Ung			6,000,000.00	6,000,000.00	6,000,000.00+	860,000.00	1,540,000.00
34001001/23020101/1000078 Constr of Road from Kufana to Danbagudu		5,060,800.00	15,000,000.00	15,000,000.00	9,939,200.00+	1,900,000.00	3,000,000.00

Notes to Statement of Capital Development Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020105/1000079 Constr. of 7nos Boreholes at Kufana slaughter slab M/kajuru		9,840,000.00	10,500,000.00	10,500,000.00	660,000.00+		
34001001/23020116/1000080 Constr. of 8nos Hand pumps at maikori kufana ung Pah Ahukum		9,780,000.00	10,080,000.00	10,080,000.00	300,000.00+	200,000.00	200,000.00
34001001/23020119/1000081 Provision of solar Home System		10,530,398.53	12,750,000.00	12,750,000.00	2,219,601.47+		
34001001/23010119/1000084 Purchase & Installation of 3nos 300KVA Transformers at Apili		4,589,311.58	5,000,000.00	5,000,000.00	410,688.42+	820,000.00	380,000.00
34001001/23010119/1000085 Purchase & Installation of 3nos 300KVA Transformers at Fadam			5,000,000.00	5,000,000.00	5,000,000.00+	380,000.00	1,020,000.00
34001001/23010119/1000086 Purchase & Installation of 3nos 300KVA Transformers at Kufan			5,000,000.00	5,000,000.00	5,000,000.00+	380,000.00	820,000.00
34001001/23020105/1000088 Constr. of Borehole at Idon			1,500,000.00	1,500,000.00	1,500,000.00+		
34001001/23030104/1000090 Rehabilitation of water facility at fire service station Kaj			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020101/13000013 Construction/ Provision of Fencing - L.G. Sec Kajuru	14,432,572.00					15,000,000.00	
34001001/23030121/1300014 Rehab/Repairs of Office Building LG Secretariat Kajuru						15,000,000.00	
34001001/23020118/1300015 Cont/Prov. of Pub Toilets -3No VIP Toilets at LG Secretariat	9,430,000.00					10,000,000.00	
34001001/23020101/1300019 Completion of Rimau Town Hall		5,685,686.00	8,300,000.00	8,300,000.00	2,614,314.00+	3,100,000.00	2,200,000.00
34001001/23020103/14000012 Stepping Down of Electricity at Kampanin Iburu	4,668,915.25					5,000,000.00	
34001001/23020103/14000013 Stepping Down of Electricity at Janwuriya		7,515,790.00	10,000,000.00	10,000,000.00	2,484,210.00+	2,000,000.00	2,250,000.00
34001001/23020103/1400015 Purchase of Transformers - Sabon Gida Rimau	5,000,000.00					3,000,000.00	
34001001/23020103/1400016 Stepping Down of Electricity at Sabon Gida Rimau	5,600,000.00					7,000,000.00	
34001001/23020103/1400017 Rural Electrification Idon Gida - makoro	9,700,000.00	8,385,510.00	9,377,550.00	9,377,550.00	992,040.00+	64,495,000.00	
34001001/23030102/1400018 Repairs/installation of Transformers at Buda	5,500,000.00					2,000,000.00	
34001001/23050101/1400022 Stepping Down of Electricity at Maraban Afogo				5,000,000.00	5,000,000.00+		
34001001/23010119/1400023 Purchase of 2No 300KVA Transformers at Maraban Kajuru & Iri				12,000,000.00	12,000,000.00+		
34001001/23020101/1400024 Extension of Electrification from Iri to Maro 9KM				30,756,434.00	30,756,434.00+		
34001001/23020103/1400025 Extension of electrification to Emirs Palace kujuru.			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23050101/1400026 Extension of LT line from Bajaga to Kokop			4,000,000.00	4,000,000.00	4,000,000.00+	5,900,000.00	10,000,000.00
34001001/23020119/1400027 Purchase & Installation of 3nos 300KVA Transformers at M/Kaj			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23010119/1400028 Purchase & Installation of Solar Inverter @ LG secretariat			9,000,000.00	9,000,000.00	9,000,000.00+		
34001001/23030102/1400029 Replacement of LT Electrical poles at Kajuru			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020114/17000007 Construction of Drainage Phase II at Kajuru						6,000,000.00	
34001001/23020114/17000011 Construction of Bridges KWATAGIYA KASUWAN MAGANI		6,866,100.00	8,000,000.00	8,000,000.00	1,133,900.00+	2,000,000.00	
34001001/23020114/17000016 Construction/Provision of Roads F/Kororo - Kutura						19,552,165.00	
34001001/23030101/1700020 Rehabilitation/Repairs of Residential Building	8,626,134.30					10,000,000.00	
34001001/23020114/1700021 Construction/Provision of Culverts - Isabe Road Rimau						3,000,000.00	
34001001/23020114/1700022 Construction/Provision of Culverts -Ungwan Mashigi Ramau						2,000,000.00	
34001001/23020101/1700023 Construction/Provision of Roads- Maraban Danbagudu to Avong	14,965,222.00					20,000,000.00	
34001001/23020114/1700024 Const/Provision of Roads- Buda Buda Hausa to Buda Adara						15,000,000.00	
34001001/23020114/1700027 Const/Provision of Roads- Kasuwa Magaji Mkt to Ung.Mairigiya						20,000,000.00	
34001001/23020114/17000030 Const/Provision of Roads- Sabon Garin Kufana to Danbagudu						15,000,000.00	

Notes to Statement of Capital Development Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000031 Construction/Provision of Roads- Rafin Kunu Road						15,000,000.00	
34001001/23020114/17000033 Construction of culverts along Idon Hanya - Idon Gida Road	9,585,199.86		7,414,801.00	7,414,801.00	7,414,801.00+	2,500,000.00	
34001001/23020114/17000034 Construction of Box Culvert at Kufana Town by Police Outpost				5,000,000.00	5,000,000.00+		
34001001/23020114/17000035 Construction of Bridge along Gyengyere Road				27,500,000.00	27,500,000.00+		
34001001/23020114/17000036 Construction of 1No Single Culvert at Cemetery Road Kajuru				9,000,000.00	9,000,000.00+		
34001001/23020114/17000037 Constr of Box culvert along Kajuru Buda Road		6,716,525.00	8,000,000.00	8,000,000.00	1,283,475.00+		
34001001/23020114/17000038 Grading and Laterite filling of Road from maraban Danbagudu t		14,280,514.00	20,000,000.00	20,000,000.00	5,719,486.00+		
34001001/23020114/17000039 Grading and Laterite filling of Road from Fadama kororo to k		29,832,825.70	30,200,000.00	30,200,000.00	367,174.30+		
34001001/23020114/17000040 Grading and Laterite filling of Rafin kunu Road		10,484,800.00	15,000,000.00	15,000,000.00	4,515,200.00+		
34001001/23020114/17000041 Constr of Box culvert along M/kajuru Issagbari Road		4,314,000.00	8,000,000.00	8,000,000.00	3,686,000.00+	260,000.00	260,000.00
34001001/23020114/17000042 Constr of culvert along Idon - Iri Road		4,617,549.57	5,000,000.00	5,000,000.00	382,450.43+		
34001001/23020114/17000043 Constr of Drainage at kajuru town & Maraban kajuru			5,048,282.00	5,048,282.00	5,048,282.00+	7,300,000.00	4,700,000.00
34001001/23030113/17000045 Rehabilitation of Box culvert along Rimau - Kallah road		1,179,626.12	4,000,000.00	4,000,000.00	2,820,373.88+		
34001001/23020114/17000046 Laterate filling & grading of Buda Hausa to Buda Adara Road		14,500,000.00	15,000,000.00	15,000,000.00	500,000.00+		
34001001/23020101/17000047 Laterate filling & grading of Buda Hausa to Buda Adara Road		18,258,000.00	19,000,000.00	19,000,000.00	742,000.00+		
34001001/23020101/17000048 Laterate filling & grading of Iri to Maro Road		17,586,000.00	18,723,420.00	18,723,420.00	1,137,420.00+		
34001001/23020114/17000049 Constr of Bridge along Kufana to Rimau Road			8,000,000.00	8,000,000.00	8,000,000.00+		
<b>Total</b>	<b>123,257,167.66</b>	<b>266,831,612.00</b>	<b>388,454,053.00</b>	<b>482,210,487.00</b>	<b>215,378,875.00+</b>	<b>372,047,165.00</b>	<b>35,470,000.00</b>
<b>Note 75 - Environmental Protection</b>							
<b>Note 76 - Housing and Community Development</b>							
<b>Note 77 - Health</b>							
21001001/23030105/04000001 Renov of 5no of Hlth Clinics @Iri Idu Libere and Akuze	156,356,215.00						
21001001/23020106/04000002 Completn/Constr. of New Clinics @ a) Kujeni b) Aduma etc						3,000,000.00	
21001001/23040104/04000036 Contribution to Primary Health Care Agency	6,914,648.00					10,000,000.00	
21001001/23020106/04000037 Constr of fence at PHC Clinic Kajuru		5,651,268.00	6,458,592.00	6,458,592.00	807,324.00+		
21001001/23020118/04000038 Contritruction to PHC services		8,561,000.00	10,000,000.00	10,000,000.00	1,439,000.00+	1,900,000.00	3,100,000.00
21001001/23020106/04000039 Fencing of PHC centers		9,582,000.00	10,000,000.00	10,000,000.00	418,000.00+	1,900,000.00	3,100,000.00
21001001/23050101/04000040 Food and Nutrition programmes		4,512,838.82	6,000,000.00	6,000,000.00	1,487,161.18+		
21001001/23010122/04000041 Purchase of Hospital Equipments for PHC Kujeni			5,654,410.00	5,654,410.00	5,654,410.00+	5,900,000.00	5,900,000.00
21001001/23020118/04000045 Purchase of Hospital Equipments for PHC Ung Fada			5,654,410.00	5,654,410.00	5,654,410.00+	10,000,000.00	10,000,000.00
21001001/23010122/04000046 Purchase of Hospital Equipments for PHC Ung Madaki			5,654,410.00	5,654,410.00	5,654,410.00+	7,900,000.00	12,100,000.00
21001001/23050101/04000047 Refuse Evacuation and Waste management		9,654,000.00	10,000,000.00	10,000,000.00	346,000.00+		
21001001/23030105/04000049 Renovation of PHC clinic Maraban Kajuru		9,190,737.97	10,276,769.00	10,276,769.00	1,086,031.03+		

Notes to Statement of Capital Development Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>Total</b>	<b>163,270,863.00</b>	<b>47,151,844.79</b>	<b>69,698,591.00</b>	<b>69,698,591.00</b>	<b>22,546,746.21+</b>	<b>40,600,000.00</b>	<b>34,200,000.00</b>
<b>Note 78 - Recreation Culture and Religion</b>							
<b>Note 79 - Education</b>							
17001001/23010122/04000050 Purchase and Installation of Biometric Attendant Management		29,845,000.00	30,000,000.00	30,000,000.00	155,000.00+		2,500,000.00
17001001/23020107/05000013 Constr/Provision of Public Schl:Exam Hall @GSS Rimau						3,500,000.00	
17001001/23030106/05000036 Rehab/Repairs Pub Sch -1Blk of 2Classrms at LEA ASILIKO BUDA	2,398,794.84					3,000,000.00	
17001001/23030106/05000037 Rehab/Repairs-Pub Sch-1Blck of 2Classrm @LEA IDON GIDA						3,000,000.00	
17001001/23030106/05000038 Rehabilitation of 2Block of 4 Classrooms at LEA ADUMA	6,648,000.00					7,400,000.00	
17001001/23030106/05000039 Rehab/Repair Pub Sch - 2Blk of 2Classrms at LEA GEFE						7,000,000.00	
17001001/23030106/05000040 1Blck of 2Classrm at LEA KIKWARI TANTATU						3,000,000.00	
17001001/23010124/05000041 Purchase of Teaching /Learning Aid Equipment						20,000,000.00	
17001001/23020107/05000043 1Blk of 2classrm with an Office @UBE Pri Sch Ung.RIMI KYEMARA	10,680,000.00					12,000,000.00	
17001001/23020107/05000044 1Block of 2Classroom with an Office at LEA II KALLAH						4,700,000.00	7,300,000.00
17001001/23020107/05000045 1Blck of2Classrm with an Office @LEA U/MAISAHURU HAYIN KO	8,956,000.00					12,000,000.00	
17001001/23020107/05000046 Const/Prov of Pub Sch - 1Block of 2Classroom GJDSS GEFE	11,600,000.00					13,000,000.00	
17001001/23020107/05000047 1Blck of 2Classrm with an Office at LGEA BAKIRA II MARO	11,253,326.00	3,360,000.00	8,320,000.00	8,320,000.00	4,960,000.00+	12,000,000.00	
17001001/23020107/05000048 1Blck of2Classrm with an Office at UBA Pri Sch Ung SHA'AWA M						12,000,000.00	
17001001/23020107/05000049 Exams Hall GSS MARO GSS U/GAMU	1,680,000.00		3,500,000.00	3,500,000.00	3,500,000.00+	3,500,000.00	
17001001/23010113/17000050 Constr of 1 Block of 2 classrooms at LEA Kurmin Juwa		9,903,623.10	10,000,000.00	10,000,000.00	96,376.90+	4,700,000.00	7,300,000.00
17001001/23020107/05000051 Construction of 1 Block of 2 classrooms with an office at UB	7,000,000.00	11,245,025.00	12,000,000.00	12,000,000.00	754,975.00+	8,900,000.00	3,000,000.00
17001001/23020107/05000052 Construction of 1 Block of 2 Classrooms and office UBE Ibig	8,650,252.00	1,000,000.00	12,000,000.00	12,000,000.00	11,000,000.00+	4,800,000.00	7,300,000.00
17001001/23030106/05000053 Rehabilitation/Repairs of public school LEA Iburu		6,720,000.00	8,320,000.00	8,320,000.00	1,600,000.00+	6,000,000.00	
17001001/23010113/05000054 Construction of 1 Block of 2 Classrooms and office LEA Kutu	7,895,000.00	7,680,000.00	8,320,000.00	8,320,000.00	640,000.00+	12,000,000.00	
17001001/23020107/05000055 Construction of 1Block of 2Classrooms and Office GJDSS Ekuze	6,845,000.00	9,562,004.00	10,000,000.00	10,000,000.00	437,996.00+		
17001001/23020107/05000056 Construction of 1Block of 2Classrooms with an office at JGSS		19,241,216.27	20,000,000.00	20,000,000.00	758,783.73+		
17001001/23020107/05000057 Construction of 1Block of 2Classrooms with an office at JGSS			6,000,000.00	6,000,000.00	6,000,000.00+		
17001001/23030106/05000058 Rehabilitation of 1 block of 2 classrooms atLEA Kikwari Tant		2,232,112.20	3,000,000.00	3,000,000.00	767,887.80+	3,100,000.00	4,900,000.00
17001001/23030106/05000059 Rehabilitation of 1 block of 2 classrooms at LEA Aduma		6,582,000.00	7,400,000.00	7,400,000.00	818,000.00+		
17001001/23010113/05000060 Rehabilitation of 1 block of 2 classrooms at LEA Gefe		5,480,000.00	7,000,000.00	7,000,000.00	1,520,000.00+		
17001001/23030106/05000061 Rehabilitation of ESD official quarters		6,426,000.00	7,005,344.00	7,005,344.00	579,344.00+		
17001001/23010113/11000009 Purchase of Computer/Accessories to Dir Works Dir.Budget Dept						5,000,000.00	
<b>Total</b>	<b>83,606,372.84</b>	<b>119,276,980.57</b>	<b>152,865,344.00</b>	<b>152,865,344.00</b>	<b>33,588,363.43+</b>	<b>160,600,000.00</b>	<b>32,300,000.00</b>

**SCHEDULE OF RECURRENT REVENUE**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2018 Variance	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>STATUTORY ALLOCATION</b>							
<b>20001001 - Department of Admin and Finance</b>							
25001001/11010001 Statutory Allocation	1,539,448,772.74	1,357,164,251.23	1,691,499,821.00	1,888,799,678.00	531,635,426.77-		
25001001/11010002 Share of VAT	352,812,674.04	395,416,185.60	54,370,191.00	54,370,191.00	341,045,994.60+		
25001001/11010003 Excess Crude		6,453,120.64	476,557,513.00	476,557,513.00	470,104,392.36-		
25001001/11010005 Budget Augmentation	3,758,988.76						
25001001/11010006 NNPC Refunds		2,365,663.42			2,365,663.42+		
25001001/11010009 Refund from Paris Club		9,928,408.89			9,928,408.89+		
25001001/11010013 Exchange Rate Difference	37,727,515.07						
25001001/11000018 Share of Solid Minerals		2,058,182.06			2,058,182.06+		
25001001/11000001 Share of Forex Equalization		30,815,572.28			30,815,572.28+		
25001001/11000021 Share of Goods value Consideration		13,011,148.78			13,011,148.78+		
<b>Total</b>	<b>1,933,747,950.61</b>	<b>1,817,212,532.90</b>	<b>2,222,427,525.00</b>	<b>2,419,727,382.00</b>	<b>602,514,849.10-</b>		
<b>TAXES</b>							
<b>20001001 - Department of Admin and Finance</b>							
<b>LICENSES</b>							
<b>20001001 - Department of Admin and Finance</b>							
<b>RATES</b>							
<b>20001001 - Department of Admin and Finance</b>							
25001001/12030001 Tenement Rate			3,212,322.00	3,212,322.00	3,212,322.00-		
<b>Total</b>			<b>3,212,322.00</b>	<b>3,212,322.00</b>	<b>3,212,322.00-</b>		
<b>FEES</b>							
<b>20001001 - Department of Admin and Finance</b>							
25001001/12040003 Slaughter Fees			2,000,000.00	2,000,000.00	2,000,000.00-		
25001001/12040068 Kiosk Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
<b>Total</b>			<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00-</b>		
<b>FINES</b>							
<b>20001001 - Department of Admin and Finance</b>							
<b>SALES</b>							
<b>20001001 - Department of Admin and Finance</b>							
<b>EARNINGS</b>							
<b>20001001 - Department of Admin and Finance</b>							
25001001/12070012 Earning from Market	180,000.00						
25001001/12070013 Earning from Motor Park			6,200,000.00	6,200,000.00	6,200,000.00-		



Schedule Of Recurrent Revenue Cont'd

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2018	2019	2019	Budget 2019	Variance	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>Total</b>	<b>180,000.00</b>		<b>6,200,000.00</b>	<b>6,200,000.00</b>	<b>6,200,000.00-</b>		
<b>RENT ON GOVERNMENT PROPERTIES</b>							
<b>20001001 - Department of Admin and Finance</b>							
<b>RENT ON LAND AND OTHER PROPERTIES</b>							
<b>20001001 - Department of Admin and Finance</b>							
<b>REPAYMENTS</b>							
<b>20001001 - Department of Admin and Finance</b>							
<b>INVESTMENT INCOMES</b>							
<b>20001001 - Department of Admin and Finance</b>							
<b>INTEREST EARNED</b>							
<b>20001001 - Department of Admin and Finance</b>							
<b>MISCELLANEOUS</b>							
<b>20001001 - Department of Admin and Finance</b>							
<b>25000000/12140005 Other Sources</b>			<b>1,400,000.00</b>	<b>1,400,000.00</b>	<b>1,400,000.00-</b>		
<b>Total</b>			<b>1,400,000.00</b>	<b>1,400,000.00</b>	<b>1,400,000.00-</b>		
<b>BELOW THE LINE RECEIPTS</b>							
<b>20001001 - Department of Admin and Finance</b>							
25001001/12150001 Withholding Taxes due to FIRS	528,231.25	2,580,428.61			2,580,428.61+		
25001001/12150002 VAT due to FIRS	600,000.00	8,809,770.63			8,809,770.63+		
25001001/12150003 PAYE Taxes due to State Board of Internal Rev.		20,858,638.16			20,858,638.16+		
25001001/12150005 Deposits	700,004.00	1,734,800.00			1,734,800.00+		
25001001/12150007 Monthly Net Total Salary Control Accounts		300,000.00			300,000.00+		
25001001/12150008 10% Contract Retention Charges	600,000.00	6,047,434.44			6,047,434.44+		
25001001/12150009 SIGMA Pension		28,500,820.67			28,500,820.67+		
25001001/12150012 NULGE Deductions	2,738,099.96	4,031,334.80			4,031,334.80+		
25001001/12150013 NHWU Deduction	189,778.46	262,635.45			262,635.45+		
25001001/12150014 NANM Deduction		210,258.65			210,258.65+		
25001001/12150021 Personnel Advance Deduction	1,000,000.00	1,647,000.00			1,647,000.00+		
25001001/12150026 NULGE Loan Deduction	600,000.00						
25001001/12150000 Refund of Unclaimed Salary	1,680,000.00	44,506.14			44,506.14+		
25001001/12150031 ALGON Dues		1,200,000.00			1,200,000.00+		
25001001/12150036 National Housing Fund		1,259,903.54			1,259,903.54+		
<b>Total</b>	<b>8,636,113.67</b>	<b>77,487,531.09</b>			<b>77,487,531.09+</b>		



**SCHEDULE OF PERSONNEL AND OVERHEAD COSTS**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
11001001 - OFFICE OF THE CHAIRMAN	₦	₦	₦	₦	₦	₦	₦
11013001 - SECRETARY TO THE LOCAL GOVERNMENT							
12003001 - THE COUNCIL							
25001001 - DEPARTMENT OF ADMIN & FINANCE							
25001001/21010101 Basic Salary	256,917,610.22	201,207,842.44	202,420,855.00	202,420,855.00	1,213,012.56+	212,541,897.00	223,168,992.00
<b>Sub Total - Personnel Cost</b>	<b>256,917,610.22</b>	<b>201,207,842.44</b>	<b>202,420,855.00</b>	<b>202,420,855.00</b>	<b>1,213,012.56+</b>	<b>212,541,897.00</b>	<b>223,168,992.00</b>
25001001/22020102 Local Travel and Transport - Others	4,466,966.32					1,944,000.00	
25001001/22020103 International Transport and Travels - Training	1,826,617.00	1,700,000.00	2,965,000.00	2,965,000.00	1,265,000.00+	3,113,250.00	3,268,912.00
25001001/22020106 Duty tour Allowance-Civil Servant	2,178,000.00	5,310,000.00	7,367,000.00	7,367,000.00	2,057,000.00+	7,735,350.00	8,122,117.00
25001001/22020203 Internet Access Charges			60,000.00	60,000.00	60,000.00+	63,000.00	66,150.00
25001001/22020208 Software Charges/License Renewal						40,000.00	
25001001/22020301 Office Stationeries/Computer Consumables		2,340,000.00	2,500,000.00	2,500,000.00	160,000.00+	2,625,000.00	2,756,250.00
25001001/22020305 Printing of Non Security Documents	1,785,000.00	2,456,200.00	3,000,000.00	3,000,000.00	543,800.00+	3,150,000.00	3,307,500.00
25001001/22020306 Printing of Security Documents	10,205,318.30	2,682,178.00	3,000,008.00	3,000,008.00	317,830.00+	3,150,008.00	3,307,508.00
25001001/22020307 Drugs & Medical Supplies			4,100,000.00	4,100,000.00	4,100,000.00+	4,305,000.00	4,520,250.00
25001001/22020309 Uniforms & Other Clothing						75,000.00	
25001001/22020316 Veterinary Drugs			500,000.00	500,000.00	500,000.00+	525,000.00	551,250.00
25001001/22020501 Local Training	170,000.00	2,022,885.65	2,256,000.00	2,256,000.00	233,114.35+	2,368,800.00	2,487,240.00
25001001/22020502 International Training	3,730,000.00					5,202,500.00	
25001001/22020503 Contribution to Training Fund		9,641,565.44	12,000,000.00	12,000,000.00	2,358,434.56+	12,600,000.00	13,230,000.00
25001001/22020505 Workshop on Seminars			1,602,000.00	1,602,000.00	1,602,000.00+		
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+	2,100,000.00	2,205,000.00
25001001/22020601 Payment of Security Guard Allowance	7,570,000.00	16,703,500.00	18,000,000.00	18,000,000.00	1,296,500.00+	18,900,000.00	19,845,000.00
25001001/22020604 Security Vote (Including Operations)	22,437,762.02	11,634,843.48	12,000,000.00	12,000,000.00	365,156.52+	12,472,800.00	
25001001/22020605 Cleaning &Fumigation Services	3,131,000.00	2,447,144.79	2,670,000.00	2,670,000.00	222,855.21+	2,803,500.00	2,943,675.00
25001001/22000606 Physical Security	92,700,000.00	118,231,987.45	121,265,369.00	121,265,369.00	3,033,381.55+	127,328,637.00	133,695,069.00
25001001/22020611 5% Incentives for Revenue Officers	15,961,580.00	3,100,000.00	4,290,000.00	4,290,000.00	1,190,000.00+	4,504,500.00	4,729,725.00
25001001/22020701 Consulting Services and Special Committees	186,000.00	2,605,000.00	3,965,000.00	3,965,000.00	1,360,000.00+	4,163,250.00	4,371,412.00
25001001/22020711 Other Consulting Services	4,895,000.00	1,030,000.00	2,000,000.00	2,000,000.00	970,000.00+	2,100,000.00	2,205,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation	3,934,440.20					5,000,000.00	
25001001/22020713 Cost of Revenue Collection			560,000.00	560,000.00	560,000.00+		
25001001/22020803 Plant /Generator Fuel Cost						1,961,840.00	
25001001/22020901 Bank Charges (Other Than interest)	1,397,262.50	864,344.08	1,080,000.00	1,080,000.00	215,655.92+	1,134,000.00	1,190,700.00
25001001/22020902 Insurance Premium	700,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,050,000.00	1,102,500.00
25001001/22021001 Refreshment & Meals	14,821,354.00	8,519,161.61	8,796,500.00	8,796,500.00	277,338.39+	9,236,325.00	9,698,141.00
25001001/22021002 Honorarium & Sitting Allowance	3,215,000.00	4,695,000.00	5,190,000.00	5,190,000.00	495,000.00+	2,425,500.00	2,546,775.00
25001001/22021006 Postages & Courier Services			60,000.00	60,000.00	60,000.00+	63,000.00	66,150.00
25001001/22021007 Welfare Packages	350,000.00	1,020,000.00	1,060,000.00	1,060,000.00	40,000.00+	1,113,000.00	1,168,650.00

Schedule Of Personnel And Overhead Costs-cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021014 Annual Budget Expenses and Administration	4,230,000.00	7,155,000.00	7,320,000.00	7,320,000.00	165,000.00+	1,575,000.00	1,653,750.00
25001001/22021018 Women and Youth Empowerment programme		5,148,897.21	7,000,000.00	7,000,000.00	1,851,102.79+	7,350,000.00	7,717,500.00
25001001/22021034 Benefit to Elected/Appointed Officials	24,203,050.76	29,544,029.08	30,575,008.00	30,575,008.00	1,030,978.92+	32,103,758.00	33,708,946.00
25001001/22021035 Local Government Election	17,135,000.00	24,082,278.47	25,000,000.00	25,000,000.00	917,721.53+	26,250,000.00	27,562,500.00
25001001/22021042 Bursary Award & Edu. Dev.	480,000.00					1,060,000.00	
25001001/22021067 Poverty Alleviation programme		1,205,000.00	2,000,000.00	2,000,000.00	795,000.00+	2,100,000.00	2,205,000.00
25001001/22021068 Project Monitoring and Evaluation		1,050,000.00	2,775,000.00	2,775,000.00	1,725,000.00+	2,913,750.00	3,059,437.00
25001001/22021071 Remuneration of Traditional and Title Holders	1,500,000.00	5,194,000.00	6,850,000.00	6,850,000.00	1,656,000.00+	7,192,500.00	7,552,125.00
25001001/22021076 Retirement Bond Redemption Fund	45,654,000.00	68,315,117.56	70,282,703.00	70,282,703.00	1,967,585.44+	73,796,838.00	77,486,679.00
25001001/22021077 Local Government Reforms		2,100,000.00	3,000,000.00	3,000,000.00	900,000.00+	3,150,000.00	3,307,500.00
25001001/22021078 Statistical Data Collection General		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+	2,100,000.00	2,205,000.00
25001001/22060205 Settlement of Liabilities	211,200.00					2,400,000.00	
<b>Sub Total Overhead Cost</b>	<b>289,074,551.10</b>	<b>343,798,132.82</b>	<b>380,089,588.00</b>	<b>380,089,588.00</b>	<b>36,291,455.18+</b>	<b>405,245,106.00</b>	<b>393,843,411.00</b>
<b>Total Recurrent Expenditure</b>	<b>545,992,161.32</b>	<b>545,005,975.26</b>	<b>582,510,443.00</b>	<b>582,510,443.00</b>	<b>37,504,467.74+</b>	<b>617,787,003.00</b>	<b>617,012,403.00</b>
<b>15001001 – DEPARTMENT OF AGRIC AND FORESTRY</b>							
15001001/22020312 Other Service Materials	680,000.00	750,000.00	820,000.00	820,000.00	70,000.00+	861,000.00	904,050.00
15001001/22020605 Cleaning & Fumigation Services	3,925,000.00	3,650,000.00	4,000,000.00	4,000,000.00	350,000.00+	4,200,000.00	4,410,000.00
15001001/22020707 Agricultural Consulting	4,798,800.00	7,670,000.00	12,000,000.00	12,000,000.00	4,330,000.00+	12,600,000.00	13,230,000.00
15001001/22021055 Tree Planting Campaign		950,000.00	1,000,000.00	1,000,000.00	50,000.00+	1,050,000.00	1,102,500.00
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows		1,941,328.95	2,050,000.00	2,050,000.00	108,671.05+	2,152,500.00	2,260,125.00
15001001/22021057 Annual Disease Control		1,200,000.00	1,260,000.00	1,260,000.00	60,000.00+	1,323,000.00	1,389,150.00
<b>Sub Total Overhead Cost</b>	<b>9,403,800.00</b>	<b>16,161,328.95</b>	<b>21,130,000.00</b>	<b>21,130,000.00</b>	<b>4,968,671.05+</b>	<b>22,186,500.00</b>	<b>23,295,825.00</b>
<b>Total Recurrent Expenditure</b>	<b>9,403,800.00</b>	<b>16,161,328.95</b>	<b>21,130,000.00</b>	<b>21,130,000.00</b>	<b>4,968,671.05+</b>	<b>22,186,500.00</b>	<b>23,295,825.00</b>
<b>20001001 – DEPARTMENT OF ADMIN AND FINANCE</b>							
<b>34001001 – DEPARTMENT OF WORKS AND INFRASTRUCTURE</b>							
34001001/22020201 Electricity Charges	875,000.00		480,000.00	480,000.00	480,000.00+	2,987,187.00	3,136,546.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	3,661,000.00	1,497,000.00	2,844,940.00	2,844,940.00	1,347,940.00+	3,406,000.00	
34001001/22020404 Maintenance of Office Furniture			500,000.00	500,000.00	500,000.00+		
34001001/22020403 Maintenance of Office Building Residential Qtrs	2,375,000.00	1,864,000.00	2,485,000.00	2,485,000.00	621,000.00+	2,609,250.00	2,739,712.00
34001001/22020405 Maintenance of Plants & Generators		140,000.00	1,422,000.00	1,422,000.00	1,282,000.00+		
34001001/22020406 Other maintenance Services	888,900.00		500,000.00	500,000.00	500,000.00+	525,000.00	551,250.00
34001001/22020704 Engineering Services	4,535,000.00	3,335,000.00	3,770,000.00	3,770,000.00	435,000.00+	3,958,500.00	4,156,425.00
34001001/22020714 Sanitation Hygiene and Water Supply Programme		620,000.00	3,050,000.00	3,050,000.00	2,430,000.00+	3,202,500.00	3,362,625.00
34001001/22020801 Motor Vehicle Fuel Cost	1,407,000.00	140,000.00	957,000.00	957,000.00	817,000.00+	1,004,850.00	1,055,092.00
<b>Sub Total Overhead Cost</b>	<b>13,741,900.00</b>	<b>7,596,000.00</b>	<b>16,008,940.00</b>	<b>16,008,940.00</b>	<b>8,412,940.00+</b>	<b>17,693,287.00</b>	<b>15,001,650.00</b>
<b>Total Recurrent Expenditure</b>	<b>13,741,900.00</b>	<b>7,596,000.00</b>	<b>16,008,940.00</b>	<b>16,008,940.00</b>	<b>8,412,940.00+</b>	<b>17,693,287.00</b>	<b>15,001,650.00</b>

Schedule Of Personnel And Overhead Costs-cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>17001001 – DEPARTMENT OF EDUCATION AND SOCIAL DEVELOP.</b>							
17001001/22020302 Books						145,200.00	
17001001/22020303 Newspapers						76,800.00	
17001001/22020314 Provision of Service Materials		2,824,000.00	3,127,284.00	3,127,284.00	303,284.00+	3,283,647.00	3,447,830.00
17001001/22020504 Mass Literacy/Formal Adult Edu.	2,853,000.00	1,392,034.78	3,196,080.00	3,196,080.00	1,804,045.22+	3,355,884.00	3,523,678.00
17001001/22021003 Publicity & Advertisements	8,680,136.56	3,546,304.36	5,582,000.00	5,582,000.00	2,035,695.64+	5,861,100.00	6,154,155.00
17001001/22021009 Sporting Activities	5,216,000.00	3,248,000.00	3,420,000.00	3,420,000.00	172,000.00+	3,591,000.00	3,770,550.00
17001001/22021021 Local Cultural Festival	10,280,000.00	2,808,000.00	3,000,000.00	3,000,000.00	192,000.00+	3,150,000.00	3,307,500.00
17001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services	4,060,000.00	2,825,000.00	3,000,000.00	3,000,000.00	175,000.00+	3,150,000.00	3,307,500.00
17001001/22021025 NYSC Allowance	500,000.00	180,000.00	540,000.00	540,000.00	360,000.00+	567,000.00	595,350.00
17001001/22021041 Emergency Relief Materials	4,455,000.00	2,555,000.00	3,000,000.00	3,000,000.00	445,000.00+	3,150,000.00	3,307,500.00
17001001/22021047 Overhead to Primary School		4,300,000.00	5,000,000.00	5,000,000.00	700,000.00+	5,250,000.00	5,512,500.00
17001001/22040109 Grant to Communities/NGOs	3,900,000.00	3,775,000.00	4,000,000.00	4,000,000.00	225,000.00+	4,200,000.00	4,410,000.00
<b>Sub Total Overhead Cost</b>	<b>39,944,136.56</b>	<b>27,453,339.14</b>	<b>33,865,364.00</b>	<b>33,865,364.00</b>	<b>6,412,024.86+</b>	<b>35,780,631.00</b>	<b>37,336,563.00</b>
<b>Total Recurrent Expenditure</b>	<b>39,944,136.56</b>	<b>27,453,339.14</b>	<b>33,865,364.00</b>	<b>33,865,364.00</b>	<b>6,412,024.86+</b>	<b>35,780,631.00</b>	<b>37,336,563.00</b>
<b>21001001 – DEPARTMENT OF PRIMARY HEALTH CARE</b>							
21001001/21010101 Basic Salary	159,533,799.10	150,942,561.53	152,406,174.00	152,406,174.00	1,463,612.47+	160,026,483.00	168,027,807.00
<b>Sub Total – Personnel Cost</b>	<b>159,533,799.10</b>	<b>150,942,561.53</b>	<b>152,406,174.00</b>	<b>152,406,174.00</b>	<b>1,463,612.47+</b>	<b>160,026,483.00</b>	<b>168,027,807.00</b>
21001001/22020307 Drugs & Medical Supplies	7,094,000.00					10,057,500.00	
21001001/22020714 Sanitation Hygiene and Water Supply Programme	2,651,000.00						
21001001/22021004 Medical Assistance	3,084,962.00	3,828,500.00	4,078,500.00	4,078,500.00	250,000.00+	4,282,425.00	4,496,546.00
21001001/22021027 IPDS	10,947,300.00	6,207,246.00	7,240,000.00	7,240,000.00	1,032,754.00+	7,602,000.00	7,982,100.00
21001001/22021049 Infant and Young Child Feeding (IYCF)		4,330,000.00	4,904,000.00	4,904,000.00	574,000.00+	5,149,200.00	5,406,660.00
21001001/22021052 System & Services of PHC		2,300,000.00	3,430,000.00	3,430,000.00	1,130,000.00+	3,601,500.00	3,781,575.00
21001001/22021054 Comm. Direct Inter	5,568,000.00	1,902,500.00	2,000,000.00	2,000,000.00	97,500.00+	2,100,000.00	2,205,000.00
21001001/22021074 Overhead Cost payment to Hospitals		13,375,000.00	14,034,960.00	14,034,960.00	659,960.00+	14,736,708.00	15,473,543.00
<b>Sub Total Overhead Cost</b>	<b>29,345,262.00</b>	<b>31,943,246.00</b>	<b>35,687,460.00</b>	<b>35,687,460.00</b>	<b>3,744,214.00+</b>	<b>47,529,333.00</b>	<b>39,345,424.00</b>
<b>Total Recurrent Expenditure</b>	<b>188,879,061.10</b>	<b>182,885,807.53</b>	<b>188,093,634.00</b>	<b>188,093,634.00</b>	<b>5,207,826.47+</b>	<b>207,555,816.00</b>	<b>207,373,231.00</b>
<b>51001001 – TRADITIONAL OFFICE</b>							
<b>61001001 – KUFANA DEVELOPMENT AREA</b>							
<b>61002001 – NEW DEVELOPMENT AREA</b>							
<b>MANDATORY DEDUCTIONS</b>							
17001001/21000000 Contribution for Primary Education	524,668,366.43	538,837,543.67	640,731,943.00	695,151,303.00	156,313,759.33+	672,768,540.00	706,406,967.00
<b>Total</b>	<b>524,668,366.43</b>	<b>538,837,543.67</b>	<b>640,731,943.00</b>	<b>695,151,303.00</b>	<b>156,313,759.33+</b>	<b>672,768,540.00</b>	<b>706,406,967.00</b>
<b>SOCIAL BENEFITS</b>							
<b>DEPARTMENT OF ADMIN &amp; FINANCES</b>							
25001001/22010102 Contribution to Pension Funds		92,572,091.10		34,498,684.00	58,073,407.10-	17,072,500.00	
25001001/22010105 Other Pension Requirement				34,498,684.00	34,498,684.00+		
<b>Total</b>		<b>92,572,091.10</b>		<b>68,997,368.00</b>	<b>23,574,723.10-</b>	<b>17,072,500.00</b>	

Report of the Treasurer for the year ended 31<sup>st</sup> December 2019

**SCHEDULE OF CAPITAL RECEIPTS**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>DOMESTIC GRANTS</b>							
<b>FOREIGN GRANTS</b>							
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>							
25001001/14010101 Transfer from CRF to CDF	436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92-		
<b>Total</b>	<b>436,822,117.34</b>	<b>591,233,399.08</b>	<b>764,899,523.00</b>	<b>764,899,523.00</b>	<b>173,666,123.92-</b>		
<b>MISCELLANEOUS</b>							
<b>INTERNAL LOANS AND CREDIT</b>							
<b>EXTERNAL LOANS AND CREDIT</b>							
<b>DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS</b>							
<b>Grand total</b>	<b>436,822,117.34</b>	<b>591,233,399.08</b>	<b>764,899,523.00</b>	<b>764,899,523.00</b>	<b>173,666,123.92-</b>		

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME/PROJECTS**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2016 Variance	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
<b>15001001 - DEPARTMENT AGRIC AND FORESTRY.</b>							
15000000/23030112/0100002 Refurbishing of Tractors						5,000,000.00	
15000000/23010127/0100003 Purchase of Veterinary Drugs		4,000,020.50	4,500,000.00	4,500,000.00	499,979.50+		
15000000/23020113/0100020 Rehab/Repairs of Fertilizer Store - Fertilizer Central Store	4,568,000.00						
15000000/23020113/0100022 Construction of slaughter slabs at kasuwan magani	4,000,000.00					6,000,000.00	
15000000/23010120/1300001 Purchase of kitchen Equipments for staff canteen						1,500,000.00	
<b>Total</b>	<b>8,568,000.00</b>	<b>4,000,020.50</b>	<b>4,500,000.00</b>	<b>4,500,000.00</b>	<b>499,979.50+</b>	<b>12,500,000.00</b>	
<b>34001001 - WORKS AND INFRASTRUCTURE</b>							
34001001/23030105/0400048 Renovation of PHC clinics Doka Kujeni Kurmin Afogo Karamai		41,680,000.00	43,000,000.00	43,000,000.00	1,320,000.00+		
34001001/23020105/1000010 Constr./Provision of Borehole @:LGEA Idon Hanya (MDG)						300,000.00	
34001001/23030104/1000038 Rehabilitation/Repairs - Water Facilities- 3 No Afogo		16,274,865.00	20,000,000.00	20,000,000.00	3,725,135.00+	1,500,000.00	
34001001/23030104/1000039 Rehabilitation/Repairs - Water Facilities- Buda						1,500,000.00	
34001001/23030104/1000042 Rehabilitation/Repairs - Water Facilities- Idon						1,500,000.00	
34001001/23030104/1000043 Rehabilitation of Borehole at Idon			300,000.00	300,000.00	300,000.00+		
34001001/23030104/1000044 Rehabilitation/Repairs - Water Facilities- 3No at Kallah						1,500,000.00	
34001001/23030104/1000045 Rahab/Repairs - Water Facilities - Local Govt Secretariat		2,569,350.00	6,000,000.00	6,000,000.00	3,430,650.00+	10,000,000.00	
34001001/23030104/1000046 Rehabilitation/Repairs - Water Facilities - 3no at Kajuru	5,050,000.00					6,000,000.00	
34001001/23030104/1000049 Rehab/Repairs - Water Facilities -3No at Kasuwan Magani						1,500,000.00	
34001001/23030104/1000050 Rehabilitation/Repairs -Water Facilities - 3No at Kufana						1,500,000.00	
34001001/23030104/1000051 Rehabilitation/Repairs - Water Facilities -3No at Maro						1,500,000.00	
34001001/23030104/1000052 Rehabilitation/Repairs - Water Facilities -3No at Rimau	1,350,000.00					1,500,000.00	
34001001/23030104/1000053 Rehabilitation/Repairs - Water Facilities - 3No at Tantatu						1,500,000.00	
34001001/23020105/1000054 Construction/Provision of Boreholes S/Garin Afogo	840,000.00					1,200,000.00	
34001001/23020105/1000055 Prov of Solar Powered Borehole & Overhead Tank @ Iburu Hanya						10,000,000.00	
34001001/23020105/1000056 Construction/Provision of Boreholes - Buda Kadara	990,000.00					1,200,000.00	
34001001/23020105/1000059 Constr./Prov of Borehole-L.G. Sec 2No & Kajuru Town 1No	3,240,000.00					3,600,000.00	
34001001/23020105/1000060 Construction./Provision of Boreholes - GEFE			300,000.00	300,000.00	300,000.00+	5,900,000.00	9,100,000.00
34001001/23020105/1000061 Constr./Prov of Borehole - Ungwan Sarki Kasuwan Magani	9,260,000.00		1,500,000.00	1,500,000.00	1,500,000.00+	10,000,000.00	
34001001/23020105/1000063 Construction/Provision of Boreholes -1No Dutsen Gaiya						2,000,000.00	
34001001/23020105/1000064 Constr./Provision of Boreholes - Ung. Aku	940,000.00					1,200,000.00	
34001001/23020105/1000065 Constr./Provision of Boreholes - Maikori						1,200,000.00	
34001001/23020105/1000066 Constr./Provision of Boreholes - Rimau						1,200,000.00	
34001001/23020105/1000067 Constr./Provision of Boreholes - Kujeni	840,000.00					1,200,000.00	
34001001/23020105/1000068 Construction of solar powered Borehole/overhead Tank at Edar						10,000,000.00	
34001001/23020105/1000069 Construction/ provision of Borehole at Kufana slaughter slab						1,200,000.00	
34001001/23020105/1000070 Construction/ provision of Borehole at maraban kajuru slaugh						1,200,000.00	
34001001/23020105/1000073 Const. /Prov of 3No Hand Pumps at Ung. Danbaba Kyemara Ung.				4,500,000.00	4,500,000.00+		
34001001/23020105/1000074 Constr of motorized Borehole at LG Secretariat		8,720,000.00	10,000,000.00	10,000,000.00	1,280,000.00+		
34001001/23020116/1000076 Constr of 4nos Bore holes at Issagbari Kokop Ugoh II & Ung			6,000,000.00	6,000,000.00	6,000,000.00+	860,000.00	1,540,000.00
34001001/23020101/1000078 Constr of Road from Kufana to Danbagudu		5,060,800.00	15,000,000.00	15,000,000.00	9,939,200.00+	1,900,000.00	3,000,000.00
34001001/23020105/1000079 Constr. of 7nos Boreholes at Kufana slaughter slab M/kajuru		9,840,000.00	10,500,000.00	10,500,000.00	660,000.00+		
34001001/23020116/1000080 Constr. of 8nos Hand pumps at maikori kufana ung Pah Ahukum		9,780,000.00	10,080,000.00	10,080,000.00	300,000.00+	200,000.00	200,000.00

**Schedule Of Detailed Capital Expenditure By Organization By Programme/Projects - Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2016 Variance	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020119/1000081 Provision of solar Home System		10,530,398.53	12,750,000.00	12,750,000.00	2,219,601.47+		
34001001/23010119/1000084 Purchase & Installation of 3nos 300KVA Transformers at Apili		4,589,311.58	5,000,000.00	5,000,000.00	410,688.42+	820,000.00	380,000.00
34001001/23010119/1000085 Purchase & Installation of 3nos 300KVA Transformers at Fadam			5,000,000.00	5,000,000.00	5,000,000.00+	380,000.00	1,020,000.00
34001001/23010119/1000086 Purchase & Installation of 3nos 300KVA Transformers at Kufan			5,000,000.00	5,000,000.00	5,000,000.00+	380,000.00	820,000.00
34001001/23020105/1000088 Constr. of Borehole at Idon			1,500,000.00	1,500,000.00	1,500,000.00+		
34001001/23030104/1000090 Rehabilitation of water facility at fire service station Kaj			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020101/1300013 Construction/ Provision of Fencing - L.G. Sec Kajuru	14,432,572.00					15,000,000.00	
34001001/23030121/1300014 Rehab/Repairs of Office Building LG Secretariat Kajuru						15,000,000.00	
34001001/23020118/1300015 Cont/Prov. of Pub Toilets -3No VIP Toilets at LG Secretariat	9,430,000.00					10,000,000.00	
34001001/23020101/1300019 Completion of Rimau Town Hall		5,685,686.00	8,300,000.00	8,300,000.00	2,614,314.00+	3,100,000.00	2,200,000.00
34001001/23020103/1400012 Stepping Down of Electricity at Kampanin Iburu	4,668,915.25					5,000,000.00	
34001001/23020103/1400013 Stepping Down of Electricity at Janwuriya		7,515,790.00	10,000,000.00	10,000,000.00	2,484,210.00+	2,000,000.00	2,250,000.00
34001001/23020103/1400015 Purchase of Transformers - Sabon Gida Rimau	5,000,000.00					3,000,000.00	
34001001/23020103/1400016 Stepping Down of Electricity at Sabon Gida Rimau	5,600,000.00					7,000,000.00	
34001001/23020103/1400017 Rural Electrification Idon Gida - makoro	9,700,000.00	8,385,510.00	9,377,550.00	9,377,550.00	992,040.00+	64,495,000.00	
34001001/23030102/1400018 Repairs/installation of Transformers at Buda	5,500,000.00					2,000,000.00	
34001001/23050101/1400022 Stepping Down of Electricity at Maraban Afogo				5,000,000.00	5,000,000.00+		
34001001/23010119/1400023 Purchase of 2No 300KVA Transformers at Maraban Kajuru & Iri				12,000,000.00	12,000,000.00+		
34001001/23020101/1400024 Extension of Electrification from Iri to Maro 9KM				30,756,434.00	30,756,434.00+		
34001001/23020103/1400025 Extension of electrification to Emirs Palace kujuru.			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23050101/1400026 Extension of LT line from Bajaga to Kokop			4,000,000.00	4,000,000.00	4,000,000.00+	5,900,000.00	10,000,000.00
34001001/23020119/1400027 Purchase & Installation of 3nos 300KVA Transformers at M/Kaj			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23010119/1400028 Purchase & Installation of Solar Inverter @ LG secretariat			9,000,000.00	9,000,000.00	9,000,000.00+		
34001001/23030102/1400029 Replacement of LT Electrical poles at Kajuru			3,000,000.00	3,000,000.00	3,000,000.00+		
34001001/23020114/1700007 Construction of Drainage Phase II at Kajuru						6,000,000.00	
34001001/23020114/1700011 Construction of Bridges KWATAGIYA KASUWAN MAGANI		6,866,100.00	8,000,000.00	8,000,000.00	1,133,900.00+	2,000,000.00	
34001001/23020114/1700016 Construction/Provision of Roads F/Kororo - Kutura						19,552,165.00	
34001001/23030101/1700020 Rehabilitation/Repairs of Residential Building	8,626,134.30					10,000,000.00	
34001001/23020114/1700021 Construction/Provision of Culverts - Isabe Road Rimau						3,000,000.00	
34001001/23020114/1700022 Construction/Provision of Culverts -Ungwan Mashigi Ramau						2,000,000.00	
34001001/23020101/1700023 Construction/Provision of Roads- Maraban Danbagudu to Avong	14,965,222.00					20,000,000.00	
34001001/23020114/1700024 Const/Provision of Roads- Buda Buda Hausa to Buda Adara						15,000,000.00	
34001001/23020114/1700027 Const/Provision of Roads- Kasuwa Magaji Mkt to Ung.Mairigiya						20,000,000.00	
34001001/23020114/1700030 Const/Provision of Roads- Sabon Garin Kufana to Danbagudu						15,000,000.00	
34001001/23020114/1700031 Construction/Provision of Roads- Rafin Kunu Road						15,000,000.00	
34001001/23020114/1700033 Construction of culverts along Idon Hanya - Idon Gida Road	9,585,199.86		7,414,801.00	7,414,801.00	7,414,801.00+	2,500,000.00	
34001001/23020114/1700034 Construction of Box Culvert at Kufana Town by Police Outpost				5,000,000.00	5,000,000.00+		
34001001/23020114/1700035 Construction of Bridge along Gyengyere Road				27,500,000.00	27,500,000.00+		
34001001/23020114/1700036 Construction of 1No Single Culvert at Cemetery Road Kajuru				9,000,000.00	9,000,000.00+		
34001001/23020114/1700037 Constr of Box culvert along Kajuru Buda Road		6,716,525.00	8,000,000.00	8,000,000.00	1,283,475.00+		
34001001/23020114/1700038 Grading and Laterite fillingof Road from maraban Danbagudu t		14,280,514.00	20,000,000.00	20,000,000.00	5,719,486.00+		
34001001/23020114/1700039 Grading and Laterite filling of Road from Fadama kororo to k		29,832,825.70	30,200,000.00	30,200,000.00	367,174.30+		
34001001/23020114/1700040 Grading and Laterite filling of Rafin kunu Road		10,484,800.00	15,000,000.00	15,000,000.00	4,515,200.00+		



**Schedule Of Detailed Capital Expenditure By Organization By Programme/Projects - Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2016 Variance	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/1700041 Constr of Box culvert along M/kajuru Issagbari Road		4,314,000.00	8,000,000.00	8,000,000.00	3,686,000.00+	260,000.00	260,000.00
34001001/23020114/1700042 Constr of culvert along Idon - Iri Road		4,617,549.57	5,000,000.00	5,000,000.00	382,450.43+		
34001001/23020114/1700043 Constr of Drainage at kajuru town & Maraban kajuru			5,048,282.00	5,048,282.00	5,048,282.00+	7,300,000.00	4,700,000.00
34001001/23030113/1700045 Rehabilitation of Box culvert along Rimau - Kallah road		1,179,626.12	4,000,000.00	4,000,000.00	2,820,373.88+		
34001001/23020114/1700046 Laterate filling & grading of Buda Hausa to Buda Adara Road		14,500,000.00	15,000,000.00	15,000,000.00	500,000.00+		
34001001/23020101/1700047 Laterate filling & grading of Buda Hausa to Buda Adara Road		18,258,000.00	19,000,000.00	19,000,000.00	742,000.00+		
34001001/23020101/1700048 Laterate filling & grading of Iri to Maro Road		17,586,000.00	18,723,420.00	18,723,420.00	1,137,420.00+		
34001001/23020114/1700049 Constr of Bridge along Kufana to Rimau Road			8,000,000.00	8,000,000.00	8,000,000.00+		
<b>Total</b>	<b>110,018,043.41</b>	<b>259,267,651.50</b>	<b>379,994,053.00</b>	<b>473,750,487.00</b>	<b>214,482,835.50+</b>	<b>355,547,165.00</b>	<b>35,470,000.00</b>
<b>17001001 - EDUCATION AND SOCIAL DEVELOPMENT</b>							
17001001/23010122/04000050 Purchase and Installation of Biometric Attendant Management		29,845,000.00	30,000,000.00	30,000,000.00	155,000.00+		2,500,000.00
17001001/23020107/05000013 Constr/Provision of Public Schl:Exam Hall @GSS Rimau						3,500,000.00	
17001001/23030106/05000036 Rehab/Repairs Pub Sch -1Blk of 2Classrms at LEA ASILIKO BUDA	2,398,794.84					3,000,000.00	
17001001/23030106/05000037 Rehab/Repairs-Pub Sch-1Blck of 2Classrm @LEA IDON GIDA						3,000,000.00	
17001001/23030106/05000038 Rehabilitation of 2Block of 4 Classrooms at LEA ADUMA	6,648,000.00					7,400,000.00	
17001001/23030106/05000039 Rehab/Repair Pub Sch - 2Blk of 2Classrms at LEA GEFE						7,000,000.00	
17001001/23030106/05000040 1Blck of 2Classrm at LEA KIKWARI TANTATU						3,000,000.00	
17001001/23010124/05000041 Purchase of Teaching /Learning Aid Equipment						20,000,000.00	
17001001/23020107/05000043 1Blk of 2classrm with an Office@UBE Pri Sch Ung.RIMI KYEMARA	10,680,000.00					12,000,000.00	
17001001/23020107/05000044 1Block of 2Classroom with an Office at LEA II KALLAH						4,700,000.00	7,300,000.00
17001001/23020107/05000045 1Blck of2Classrm with an Office @LEA U/MAISAHURU HAYIN KOGIK	8,956,000.00					12,000,000.00	
17001001/23020107/05000046 Const/Prov of Pub Sch - 1Block of 2Classroom GJDSS GEFE	11,600,000.00					13,000,000.00	
17001001/23020107/05000047 1Blck of 2Classrm with an Office at LGEA BAKIRA II MARO	11,253,326.00	3,360,000.00	8,320,000.00	8,320,000.00	4,960,000.00+	12,000,000.00	
17001001/23020107/05000048 1Blck of2Classrm with an Office at UBA Pri Sch Ung SHA'AWA M						12,000,000.00	
17001001/23020107/05000049 Exams Hall GSS MARO GSS U/GAMU	1,680,000.00		3,500,000.00	3,500,000.00	3,500,000.00+	3,500,000.00	
17001001/23010113/17000050 Constr of 1 Block of 2 classrooms at LEA Kurmin Juwa		9,903,623.10	10,000,000.00	10,000,000.00	96,376.90+	4,700,000.00	7,300,000.00
17001001/23020107/05000051 Construction of 1 Block of 2 classrooms with an office at UB	7,000,000.00	11,245,025.00	12,000,000.00	12,000,000.00	754,975.00+	8,900,000.00	3,000,000.00
17001001/23020107/05000052 Construction of 1 Block of 2 Classrooms and office UBE Ibig	8,650,252.00	1,000,000.00	12,000,000.00	12,000,000.00	11,000,000.00+	4,800,000.00	7,300,000.00
17001001/23030106/05000053 Rehabilitation/Repairs of public school LEA Iburu		6,720,000.00	8,320,000.00	8,320,000.00	1,600,000.00+	6,000,000.00	
17001001/23010113/05000054 Construction of 1 Block of 2 Classrooms and office LEA Kutu	7,895,000.00	7,680,000.00	8,320,000.00	8,320,000.00	640,000.00+	12,000,000.00	
17001001/23020107/05000055 Construction of 1Block of 2Classrooms and Office GJDSS Ekuze	6,845,000.00	9,562,004.00	10,000,000.00	10,000,000.00	437,996.00+		
17001001/23020107/05000056 Construction of 1Block of 2Classrooms with an office at JGSS		19,241,216.27	20,000,000.00	20,000,000.00	758,783.73+		
17001001/23020107/05000057 Construction of 1Block of 2Classrooms with an office at JGSS			6,000,000.00	6,000,000.00	6,000,000.00+		
17001001/23030106/05000058 Rehabilitation of 1 block of 2 classrooms atLEA Kikwari Tant		2,232,112.20	3,000,000.00	3,000,000.00	767,887.80+	3,100,000.00	4,900,000.00
17001001/23030106/05000059 Rehabilitation of 1 block of 2 classrooms at LEA Aduma		6,582,000.00	7,400,000.00	7,400,000.00	818,000.00+		
17001001/23010113/05000060 Rehabilitation of 1 block of 2 classrooms at LEA Gefe		5,480,000.00	7,000,000.00	7,000,000.00	1,520,000.00+		
17001001/23030106/05000061 Rehabilitation of ESD official quarters		6,426,000.00	7,005,344.00	7,005,344.00	579,344.00+		
17001001/23010113/11000009 Purchase of Comput/Accessories to Dir Works Dir.Budget Dept						5,000,000.00	
<b>Total</b>	<b>83,606,372.84</b>	<b>119,276,980.57</b>	<b>152,865,344.00</b>	<b>152,865,344.00</b>	<b>33,588,363.43+</b>	<b>160,600,000.00</b>	<b>32,300,000.00</b>

**Schedule Of Detailed Capital Expenditure By Organization By Programme/Projects– Cont'd**

	Actual	Actual	Budget	Revised	2016	Proposed	Proposed
	2018	2019	2019	Budget 2019	Variance	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH CARE</b>							
21001001/23030105/0400001 Renov of 5no of Health Clinics @Iri Idu Libere and Akuze	156,356,215.00						
21001001/23020106/0400002 Completion/Constr. of New Clinics @ a) Kujeni b) Aduma etc						3,000,000.00	
21001001/23040104/0400036 Contribution to Primary Health Care Agency	6,914,648.00					10,000,000.00	
21001001/23020106/0400037 Constr of fence at PHC Clinic Kajuru		5,651,268.00	6,458,592.00	6,458,592.00	807,324.00+		
21001001/23020118/0400038 Construction to PHC services		8,561,000.00	10,000,000.00	10,000,000.00	1,439,000.00+	1,900,000.00	3,100,000.00
21001001/23020106/0400039 Fencing of PHC centers		9,582,000.00	10,000,000.00	10,000,000.00	418,000.00+	1,900,000.00	3,100,000.00
21001001/23050101/0400040 Food and Nutrition programmes		4,512,838.82	6,000,000.00	6,000,000.00	1,487,161.18+		
21001001/23010122/0400044 Purchase of Hospital Equipments for PHC Kujeni			5,654,410.00	5,654,410.00	5,654,410.00+	5,900,000.00	5,900,000.00
21001001/23020118/0400045 Purchase of Hospital Equipments for PHC Ung Fada			5,654,410.00	5,654,410.00	5,654,410.00+	10,000,000.00	10,000,000.00
21001001/23010122/0400046 Purchase of Hospital Equipments for PHC Ung Madaki			5,654,410.00	5,654,410.00	5,654,410.00+	7,900,000.00	12,100,000.00
21001001/23050101/0400047 Refuse Evacuation and Waste management		9,654,000.00	10,000,000.00	10,000,000.00	346,000.00+		
21001001/23030105/0400049 Renovation of PHC clinic Maraban Kajuru		9,190,737.97	10,276,769.00	10,276,769.00	1,086,031.03+		
<b>Total</b>	<b>163,270,863.00</b>	<b>47,151,844.79</b>	<b>69,698,591.00</b>	<b>69,698,591.00</b>	<b>22,546,746.21+</b>	<b>40,600,000.00</b>	<b>34,200,000.00</b>
<b>KUFANA DEVELOPMENT AREA</b>							
<b>NEW DEVELOPMENT AREA</b>							
<b>Grand Total</b>	<b>436,822,117.34</b>	<b>591,233,399.08</b>	<b>830,984,329.00</b>	<b>980,494,781.00</b>	<b>389,261,381.92+</b>	<b>664,287,165.00</b>	<b>122,020,000.00</b>



**PART 2**

**EXTRACT OF THE**

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

**ON THE ACCOUNTS OF KAJURU LOCAL GOVERNMENT**

**SUBMITTED TO:**

**KADUNA STATE HOUSE OF ASSEMBLY**

## **2019 ANNUAL ACCOUNTS KAJURU LOCAL GOVERNMENT**

### **PROFILE OF ELECTED OFFICIALS**

Hon. Cafra Boaz Caino	Executive Chairman
Hon. Nuradeen Tijjani	Council Secretary
Hon. Yusuf Ahmed	Speaker. Councillor K/Madani Ward
Hon. Danmali Samanja	Minority Leader Councillor Rep. Kufana Ward
Hon. Adamu Halidu Kajuru	Majority Leader Councillor Rep. Kajuru Ward
Hon. Jacob Jatau	Member Councillor Rep. Maro Ward
Hon. Ibrahim Musa	Chairman Social Services Comm. Councillor Rep. Idon

### **MANAGEMENT STAFF**

Abdulmalik Halilu	Local Government Treasurer
Adamu Sule	Director Admin and Finance
Ruth O. Marcus	Director Education and Social Development
Ruth Yohanna	Director Primary Health Care Dept
Grace Istifanus	Director Works and Infrastructure
Victoria Queen Saidu	Director Agric and Natural Resources

**RECORD KEEPING:**

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

**CASH FLOW STATEMENTS****RECEIPTS:**

The total receipt during the year amounted to one billion, eight hundred and ninety-four million, seven hundred thousand and sixty-three naira, ninety-nine kobo (N1,894,700,063.99) only. This is made up of the following:

Statutory Allocation	-	N1,421,796,347.30	75%
Value Added Tax	-	N395,416,185.60	21%
Independent Revenue	-	NIL	
Below the line receipts	-	<u>N77,487,531.09</u>	<u>4%</u>
<b>Total</b>	<b>=</b>	<b><u>N1,894,700,063.99</u></b>	<b><u>100%</u></b>

From the above analysis, Statutory Allocation and Value Added Tax (VAT) constitute 95.91% of the total receipts. On the other hand, nothing was realised from independent revenue despite a budget of N24,812,322.00. This is too poor and the management together with the revenue consultants must wake up to their responsibilities to ensure that all leakages are brought to the barest minimum. In fact a special investigation should be carried out to unravel the mystery behind this abysmal performance.

**PAYMENTS**

Total payments during the year amounted to two billion, seventy-nine million and seven hundred and seventeen thousand, eight hundred and fifteen naira, eighty-two kobo (N2,079,717,815.82) only. This is broken down into:

Recurrent Expenditure	-	N1,488,484,416.74	71.57%
Capital Expenditure	-	<u>N591,233,399.08</u>	<u>28.43%</u>
<b>Total</b>	<b>=</b>	<b><u>N2,079,717,815.82</u></b>	<b><u>100%</u></b>

The above analysis shows that 71.57% of the total expenditure was on recurrent items while 28.43% was committed to infrastructure. Though, there is an improvement compared to last year, 2018, management is advised to commit more funds to rural infrastructure that will better the living condition of the people.

#### **STATEMENT OF ASSETS AND LIABILITIES**

##### **TREASURIES AND BANK**

As at 31<sup>st</sup> December, 2019, there was nil cash balance, while the bank accounts had the following balances.

FCMB Main Account No: 3021411017	-	N4,491.67
FCMB Sub Account No: 3921411024	-	<u>N52,779.96</u>
<b>Total</b>	<b>=</b>	<b><u>N57,271.63</u></b>

##### **INVESTMENTS**

The book value of the Local Government's investments as at 31<sup>st</sup> December, 2019, stood at N16 million only. The market value of these investments however is nothing to write home about. Almost all the banks and companies invested in have since liquidated and yet the Local Government still carries the value of investment in these companies and Banks in their books.

##### **ADVANCES**

All advances have been retired.

##### **DEPOSITS**

All deposits have been remitted to the appropriate third parties.



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

## **PART 3**

# **REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT ON THE STATE/LOCAL GOVERNMENT JOINT ACCOUNT FOR THE YEAR 2019**

# KAJURU LOCAL GOVERNMENT

## REPORT ON STATE/LOCAL GOVERNMENT JOINT ACCOUNT ALLOCATION COMMITTEE (SLGJAAC) FOR THE YEAR 2019

### SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT

MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	145,971,530.70	81,621,773.55	14,626,183.06	49,723,574.09
FEBRUARY	145,660,510.53	91,982,759.22	28,723,019.54	24,954,731.77
MARCH	137,762,992.77	94,052,861.58	25,926,846.22	15,417,981.55
APRIL	147,829,429.30	94,746,132.70	39,289,643.34	13,793,653.26
MAY	138,306,447.73	94,581,358.66	23,259,347.04	22,831,405.45
JUNE	152,683,792.76	91,437,395.78	54,572,918.72	6,673,478.26
JULY	165,389,349.56	102,164,488.50	32,364,946.11	30,859,914.95
AUGUST	158,519,106.37	105,480,990.00	27,619,449.66	25,418,666.71
SEPTEMBER	159,182,909.07	105,625,396.04	18,894,534.98	34,662,978.05
OCTOBER	164,885,426.93	144,387,350.39	20,498,076.54	0
NOVEMBER	155,539,942.75	147,025,743.28	7,518,913.69	995,285.78
DECEMBER	145,481,094.43	141,560,668.29	13,914,220.84	-9,993,794.70
<b>TOTAL</b>	<b>1,817,212,532.90</b>	<b>1,294,666,917.99</b>	<b>307,208,099.74</b>	<b>215,337,875.17</b>

MONTHS	STATUTORY	VAT	SHARE OF EXC GAIN	EXCESS BANK	SHARE OF GOODS VALUE CONSIDER	ADDITIONAL FUND	SHARE OF FOREX	PARIS CLUB	SOLID MINERAL	10% SHARE OF IGR	TOTAL
	ALLOCATION		DIFFERENCE	CHARGES		FROM NNPC	EQUALISATION				
JANUARY	112,450,431.88	33,521,098.82									145,971,530.70
FEBRUARY	101,594,034.30	34,138,067.34						9,928,408.89			145,660,510.53
MARCH	95,907,692.79	30,405,031.66					9,084,604.90				135,397,329.35
APRIL	89,783,007.00	33,619,760.55			13,011,148.78	6,453,120.64	2,904,210.27		2,058,182.06		147,829,429.30
MAY	104,921,422.90	33,385,024.83									138,306,447.73
JUNE	118,763,699.34	33,920,093.42									152,683,792.76
JULY	130,901,653.42	34,487,696.14									165,389,349.56
AUGUST	127,251,477.44	31,267,628.93									158,519,106.37
SEPTEMBER	128,194,267.67	30,988,641.40									159,182,909.07
OCTOBER	124,451,529.69	33,370,068.77					7,063,828.47				164,885,426.93
NOVEMBER	122,363,728.85	33,176,213.90									155,539,942.75
DECEMBER	100,581,305.95	33,136,859.84					11,762,928.64				145,481,094.43
<b>TOTAL</b>	<b>1,357,164,251.23</b>	<b>395,416,185.60</b>	<b>0.00</b>		<b>13,011,148.78</b>	<b>6,453,120.64</b>	<b>30,815,572.28</b>	<b>9,928,408.89</b>	<b>2,058,182.06</b>		<b>1,817,212,532.90</b>

From the table above, the sum of one billion, eight hundred and seventeen million, two hundred and twelve thousand, five hundred and thirty-two naira, ninety kobo (N1,817,212,532.90) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

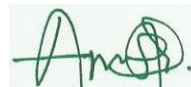
From the above allocation the sum of one billion, two hundred and ninety-four million, six hundred and sixty-six thousand, nine hundred and seventeen naira, nine-nine kobo (N1,294,666,917.99) only went to statutory deductions, three hundred and seven million, two hundred and eight thousand, and ninety-nine naira, seventy-four kobo (N307,208,099.74) only went to other deduction while the remaining balance of two hundred and fifteen million, three hundred and thirty-seven thousand, eight hundred and seventy-five naira, seventeen kobo (N215,337,875.17) only was remitted to the Local Government.

Statutory deductions are made up of monthly Pension, 60% Local Government contribution to Primary Health Care, Local Government Education Authority's salary to State Universal Basic Education Board (SUBEB), Local Government staff salaries pay as you earn, Union dues, 1% training fund, National Housing fund (NHF) contribution, 0.1% admin charges, etc and other deduction such as Pension sinking fund, ALGON Dues, enhancement of security, National Immunization, loan recovery, solid waste management etc are made subject to the consent of the Local Government Council.

In summary the total allocation from the federation account was received by Kajuru Local Government except for the 10% internally generated revenue from the State Government that was not remitted.

Also deductions in respect of the riot damage act account had crippling effect on the activities of the Local Government which resulted in the Local Government being given a bail out to meet its immediate obligations.

In my opinion, the State/Local Government Joint Account Allocation Committee (SLJAAC) report presents a true and fair view of Kajuru Local Government's allocation from the Federation Account Allocation Committee (FAAC).



**ATIKU MUSA FCNA**  
**AUDITOR-GENERAL**