

KADUNA SOUTH LOCAL GOVERNMENT OF KADUNA STATE



REPORT OF THE TREASURER WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

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PART 1
REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE
ELECTED OFFICIALS

HON. ALHAJI KABIRU YAKUBU JARIMI	:	EXECUTIVE CHAIRMAN
HON. YAKUBU SANI	:	T/WADA SOUTH WARD
HON. JA'AFARU ALIYU	:	T/WADA WEST WARD
HON. AYUBA IBRAHIM	:	T/WADA NORTH WARD
HON. SAMSON BALA	:	KAKURI GWARI WARD
HON. YUSUF IBRAHIM	:	MAKERA WARD
HON. MOHAMMED BELLO MUSA	:	BARNAWA WARD
HON. NAFI'U ABDULLAHI	:	BADIKKO/KURMIN MASHI WARD
HON. THEOPHULUS MADAMI	:	KAKURI HAUSA WARD
HON. SULEIMAN M. ANBABU	:	S/GARI SOUTH WARD
HON. ABDULMUTALAB ISA DAURA	:	S/GARI NORTH WARD
HON. KAJAN JOSHUA	:	TELEVISION WARD
HON. ABDULJALAL TASIU IMAM	:	TUDUN NUPAWA WARD
HON. YAHAYA ALHASSAN	:	UNGWAN SANUSI WARD
HON. ABDURRAHMAN YAHAYA	:	COUNCIL SECRETARY

MANAGEMENT STAFF

ALH. MAMOOD A. MUSA	:	DIRECTOR. ADMIN & FINANCE
MR. BITRUS INUWA	:	LOCAL GOVERNMENT TREASURER
MRS. RHODA SHEKARAU	:	DIRECTOR. AGRICULTURE & FORESTRY
MRS. GRACE SARKI YADA	:	DIRECTOR. EDUCATION & SOCIAL DEVELOPMENT
ALH. HASSANA MUSA	:	DIRECTOR. WORKS AND INFRASTRUCTURE
ALH. ABDULMUTALIB ADAMU	:	DIRECTOR. PRIMARY HEALTH CARE

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
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PROFILE



HON. ALH. KABIRU Y. JARIMI
EXECUTIVE CHAIRMAN



HON. ABDURRAHMAN YAHYA
COUNCIL SECRETARY



ALH. MAMOOD A. MUSA
DIRECTOR OF ADMINISTRATION AND FINANCE



MR. BITRUS INUWA
LOCAL GOVT. TREASURER


1.0 CHAIRMAN'S REPORT

The Annual Financial Report of Kaduna South Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kaduna South Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive, summary of the financial position and operation of the Local Government.

The financial statements were prepared under the direction of the Treasurer in compliance with the Finance (Control and Management) Act Cap 144 LFN, 1990 and other governing legislations. The financial position and performance of Kaduna South Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

The information provided by the Financial Statements are intended to meet the need of users which include taxpayers, member of the legislature, policy analysts, the media, investors, creditors and International Financial Agencies.

The Financial Statements of Kaduna South 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, Kaduna South Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.


.....
HON. KABIRU YAKUBU JARIMI
EXECUTIVE CHAIRMAN
04/08/2020
.....
DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

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

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

2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS

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

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

Section 90 of the Local Government Administration Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Kaduna South Local Government are contained on pages 16 to 40 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 41 to 44.

2.3.1 CONSOLIDATED REVENUE FUND

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2,905,042,884.19 Billion. The total recurrent payment charged to the Fund in line with Kaduna South Local Government Appropriation Act 2019 was ₦3,009,912,361.43 Billion. The operation of the Fund resulted into a net recurrent deficit of ₦104,869,477.24 Million, which was financed by the opening balance. The closing balance of the fund as at 31st December, 2019 was ₦45,171.51.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		104,914,648.75		15,405,801.51
Recurrent Receipts	2,905,042,884.19		2,397,479,766.44	
Recurrent Expenditure	3,009,912,361.43		2,307,970,919.20	
Net Recurrent Surplus/(Deficit)		(104,869,477.24)		89,508,847.24
Closing Balance		45,171.51		104,914,648.75

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 ₦348 Million and total capital expenditure charged to the fund amounted to ₦348 Million.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	348,428,286.28		162,811,123.83	
Capital Expenditure	348,428,286.28		162,811,123.83	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,905,042,884.19 and total payment was ₦3,009,912,361.43 an overall net Positive cash flow of ₦104,869,477.24 was recorded during the year. The liquidity position as at 31st December, 2019 was ₦45,171.51:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		104,914,648.75		15,405,801.51
Total Receipts	2,905,042,884.19		2,397,479,766.44	
Total Payments	3,009,912,361.43		2,307,970,919.20	
Net Cash Surplus/(Deficit)		(104,869,477.24)		89,508,847.24
Closing Cash/Bank Balance		45,171.51		104,914,648.75
Represented by:				
Consolidated Revenue Fund	45,171.51		104,914,648.75	
Capital Development Fund	-		-	
Total Public Funds		45,171.51		104,914,648.75

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT

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

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

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



Participants during the production of the Annual Accounts of Kaduna South Local Government at Mold Computers and Communication Ltd Kaduna

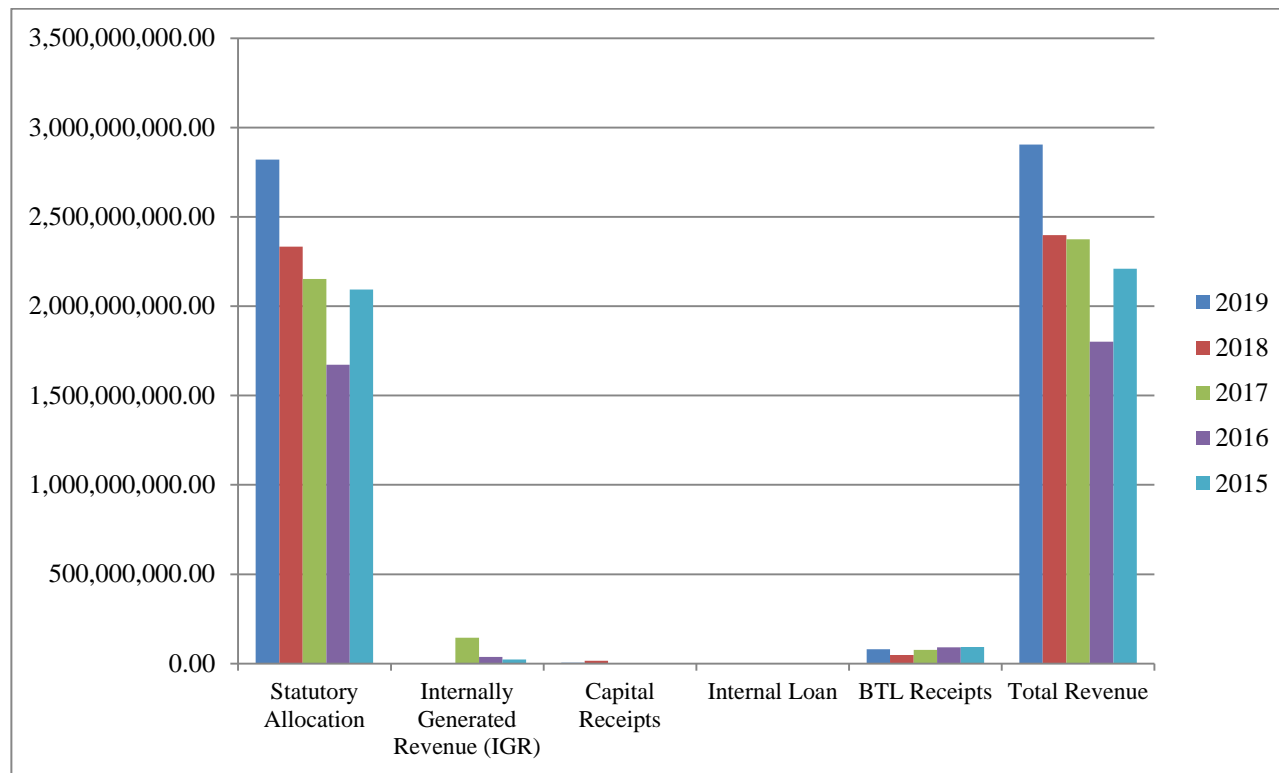
CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	15,405,801.51	104,914,648.75	85,255,325.00	576,492,518.00	471,577,869.25-		
RECEIPTS							
Statutory Allocation	2,333,760,136.81	2,821,217,312.57	2,596,022,846.00	2,596,022,846.00	225,194,466.57+		
Internally Generated Revenue	15,174,155.69	4,385,800.00	600,610,024.00	600,610,024.00	596,224,224.00-		
Transfer from CRF	162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72-	687,487,983.00	687,487,983.00
BTL Receipts	48,545,473.94	79,439,771.62			79,439,771.62+		
Total Current Year Receipts	2,560,290,890.27	3,253,471,170.47	3,964,198,831.00	3,964,198,831.00	710,727,660.53-	687,487,983.00	687,487,983.00
Total Funds Available	2,575,696,691.78	3,358,385,819.22	4,049,454,156.00	4,540,691,349.00	1,182,305,529.78-	687,487,983.00	687,487,983.00
Expenditure: Economic Classification							
Employees Compensation	1,577,609,526.94	1,609,267,561.76	1,502,932,344.00	1,657,577,662.00	48,310,100.24+	1,578,078,960.00	1,656,982,908.00
Social Benefits	184,000,000.00	347,898,831.46	284,827,675.00	383,057,281.00	35,158,449.54+	299,069,058.00	314,022,511.00
Overhead Costs	329,004,794.49	624,877,910.31	641,306,890.00	641,306,890.00	16,428,979.69+	666,862,233.00	700,205,340.00
Service Wide Vote	6,000,000.00						
BTL Payments	48,545,473.94	79,439,771.62			79,439,771.62-		
Transfer to Capital Development Fund	162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72+	687,487,983.00	687,487,983.00
Total Recurrent Expenditure	2,307,970,919.20	3,009,912,361.43	3,196,632,870.00	3,449,507,794.00	439,595,432.57+	3,231,498,234.00	3,358,698,742.00
Capital Expenditure: Programme Classification:							
01 Economic Empowerment Through Agriculture	18,000,000.00	2,535,000.00	21,971,150.00	21,971,150.00	19,436,150.00+	25,000,000.00	25,000,000.00
04 Improvement to Human Health		95,588,664.80	147,554,274.00	147,554,274.00	51,965,609.20+	132,500,000.00	132,500,000.00
05 Enhancing Skills and Knowledge	81,540,173.07	43,524,322.88	127,991,403.00	158,793,917.00	115,269,594.12+	149,000,000.00	149,000,000.00
06 - Housing and Urban Development		60,068,961.34	27,451,194.00	176,663,866.00	116,594,904.66+		
10 Water Resources and Rural Development			41,100,001.00	41,100,001.00	41,100,001.00+	35,000,000.00	35,000,000.00
13 Reform of Government and Governance		37,379,082.53	149,815,475.00	149,815,475.00	112,436,392.47+	154,156,004.00	154,156,004.00
14 Power	15,000,000.00	80,851,586.94	125,407,000.00	125,407,000.00	44,555,413.06+	87,451,194.00	87,451,194.00
17 Road	48,270,950.76	28,480,667.79	211,530,789.00	269,877,872.00	241,397,204.21+	104,380,785.00	104,380,785.00
Total Capital Expenditure by Program	162,811,123.83	348,428,286.28	852,821,286.00	1,091,183,555.00	742,755,268.72+	687,487,983.00	687,487,983.00
Total Expenditure (Budget Size)	2,470,782,043.03	3,358,340,647.71	4,049,454,156.00	4,540,691,349.00	1,182,350,701.29+	3,918,986,217.00	4,046,186,725.00
Budget Surplus/(Deficit)	104,914,648.75	45,171.51			45,171.51+	3,231,498,234.00	3,358,698,742.00
Financing of Deficit by Borrowing							
Closing Balance	104,914,648.75	45,171.51			45,171.51+	3,231,498,234.00	3,358,698,742.00

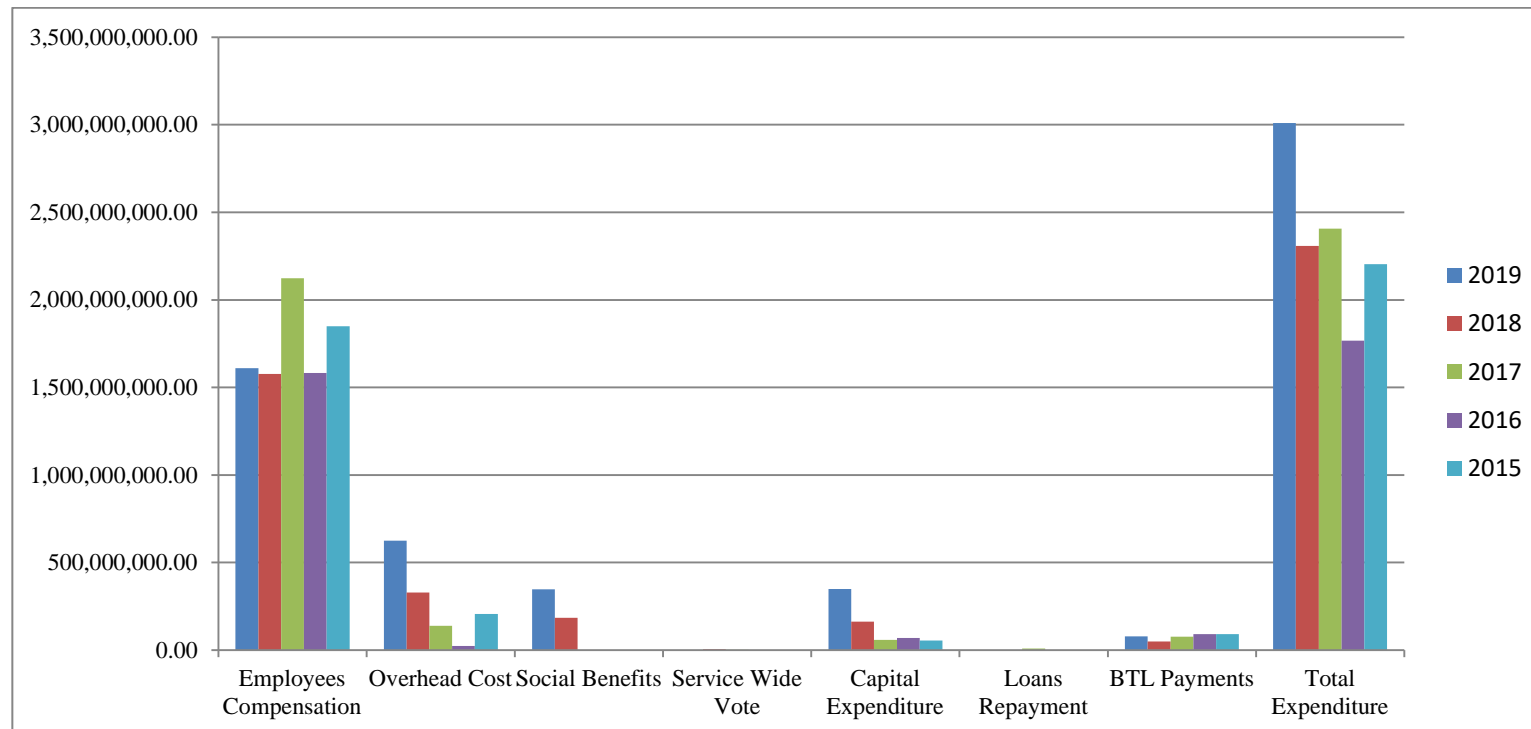
3.2 FIVE YEARS FINANCIAL SUMMARY

	2019	2018	2017	2016	2015
RECEIPT:	₦	₦	₦	₦	₦
Statutory Allocation	2,821,217,312.57	2,333,760,136.81	2,153,129,037.21	1,672,957,547.97	2,093,544,332.88
Internally Generated Revenue (IGR)			144,228,389.87	37,060,649.57	23,408,504.00
Capital Receipts	4,385,800.00	15,174,155.69			
BTL Receipts	79,439,771.62	48,545,473.94	76,502,085.72	91,046,160.61	92,094,381.55
Total Receipt	2,905,042,884.19	2,397,479,766.44	2,373,859,512.80	1,801,064,358.15	2,209,047,218.43
PAYMENT:					
Employees Compensation	1,609,267,561.76	1,577,609,526.94	2,123,590,398.13	1,582,388,846.54	1,849,928,586.96
Overhead Cost	624,877,910.31	329,004,794.49	139,511,813.91	23,689,595.14	206,380,938.90
Social Benefits	347,898,831.46	184,000,000.00			
Service Wide Vote		6,000,000.00	50,000.00		
Capital Expenditure	348,428,286.28	162,811,123.83	58,206,869.25	70,360,019.20	55,240,618.58
Loans Repayment			9,425,765.99		
BTL Payments	79,439,771.62	48,545,473.94	76,502,085.72	91,046,160.61	92,094,381.55
Total Payment	3,009,912,361.43	2,307,970,919.20	2,407,286,933.00	1,767,484,621.49	2,203,644,525.99
CASH BALANCES					
Net Cash Surplus/(Deficit)	(104,869,477.24)	89,508,847.24	(33,427,420.20)	33,579,736.66	5,402,692.44
Opening Cash Balance	104,914,648.75	15,405,801.51	48,833,221.71	15,253,485.05	9,850,792.61
Closing Cash Balance	45,171.51	104,914,648.75	15,405,801.51	48,833,221.71	15,253,485.05

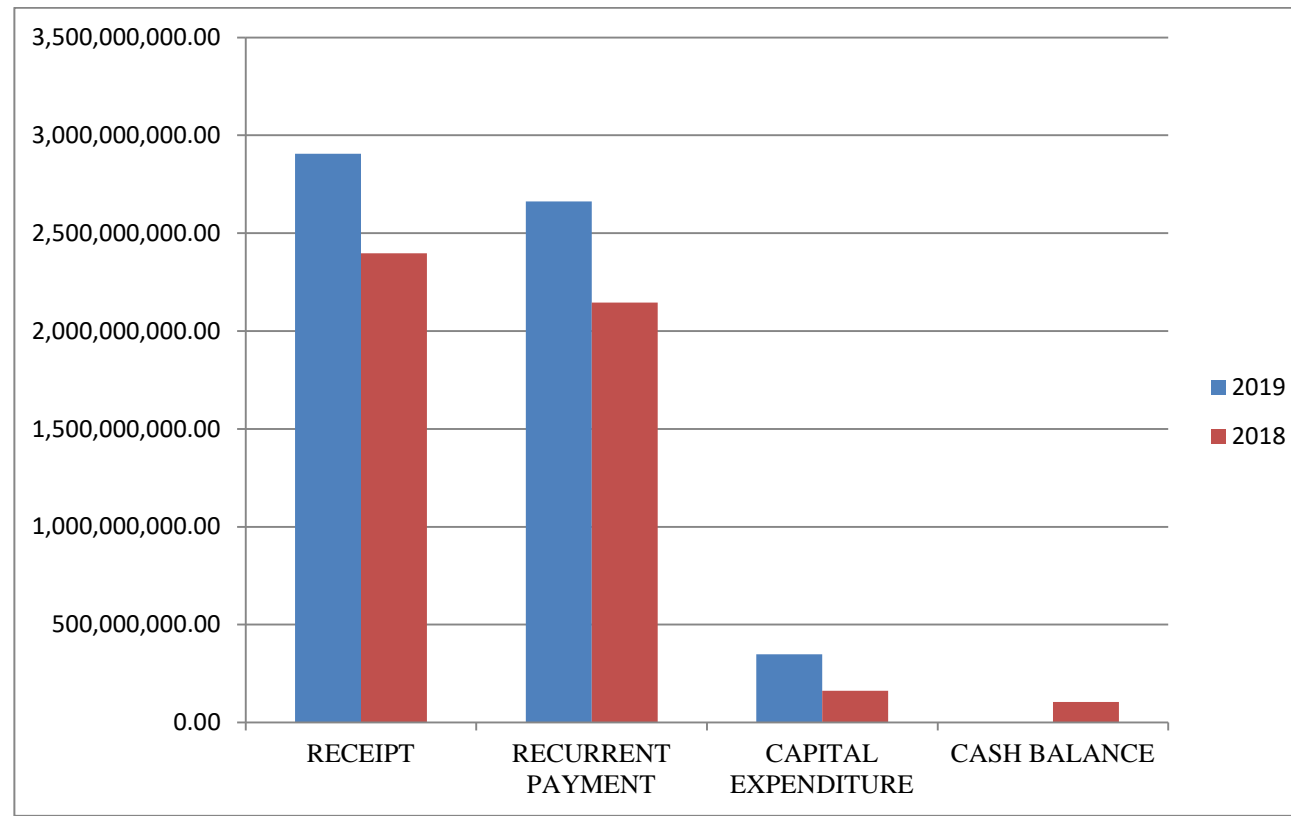
ACTUAL RECEIPT FOR FIVE YEARS



ACTUAL PAYMENT FOR FIVE YEARS



ACTUAL RECEIPT AND PAYMENT FOR 2019 AND 2018



4.0 STATEMENT OF ACCOUNTING POLICIES

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

4.1 BASIS OF PREPARATION

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

4.2 ASSETS AND LIABILITIES

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

4.3 CASH AND CASH EQUIVALENTS

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

4.4 INVESTMENTS

Shares are stated at cost.

4.5 CONSOLIDATED REVENUE FUND

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

4.6 CAPITAL DEVELOPMENT FUND

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

4.7 STATUTORY ALLOCATION

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

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

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

4.9 CAPITAL COSTS

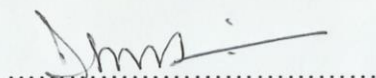
Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

Efforts were made to ensure that these financial statements reflect the financial position of the Local Government as at 31st December, 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.

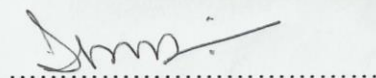


BITRUS INUWA
TREASURER

4/8/2020
DATE


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

In our opinion, these financial statements fairly reflect the financial position of Kaduna South Local Government as at 31st December, 2019, and its operation for the year ended on that date.



BITRUS INUWA
TREASURER

4/8/2020
DATE



HON. KABIRU YAKUBU JARIMI
EXECUTIVE CHAIRMAN

4/8/2020
DATE

AUDIT CERTIFICATE

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

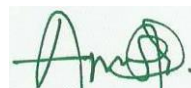
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts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

BASIS OF OPINION

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

OPINION

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Kaduna South Local Government Council of Kaduna State for the year ended 31st December, 2019 subject to the recovery of the sum of eleven million, seven hundred and seventy-four thousand, three hundred and ten Naira, sixty kobo (N11,774,310.60) only being value of work paid for but not executed .



**ATIKU MUSA FCNA
AUDITOR-GENERAL,
LOCAL GOVERNMENTS,
KADUNA STATE.
STATEMENT NO.1**

CASHFLOW STATEMENT

	Note	Actual	Actual
		2019	2018
Cash Flow from Operating Activities:		₦	₦
Statutory Allocation	1	2,199,311,858.07	1,858,062,461.01
Share of Value Added Tax	2	621,905,454.50	475,697,675.80
Independent Revenue	3	4,385,800.00	15,174,155.69
Total Receipts		2,825,603,112.57	2,348,934,292.50
Recurrent Payments:			
Employees Compensation	4	1,609,267,561.76	1,577,609,526.94
Social Benefits	5	347,898,831.46	184,000,000.00
Overhead Cost	6	624,877,910.31	329,004,794.49
CRFC - (Excluding Social Benefits and Public Debt)	7		6,000,000.00
Total Payments		2,582,044,303.53	2,096,614,321.43
Net Cash Flow from Operating Activities		243,558,809.04	252,319,971.07
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	2,535,000.00	18,000,000.00
Improvement to Human Health	11	95,588,664.80	
Enhancing Skills and Knowledge	12	43,524,322.88	81,540,173.07
Housing and Urban Development	13	60,068,961.34	
Reform of Government and Governance	20	37,379,082.53	
Power	21	80,851,586.94	15,000,000.00
Road	24	28,480,667.79	48,270,950.76
Net Cash Flow from Investing Activities	29	348,428,286.28	162,811,123.83
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	79,439,771.62	48,545,473.94
Below-The-Line Payments	37	79,439,771.62	48,545,473.94
Net Movement			
Net Surplus(Deficit) for the Year		104,869,477.24	(89,508,847.24)
Opening Balance		104,914,648.75	15,405,801.51
Closing Balance	38	45,171.51	104,914,648.75

STATEMENT NO. 2
STATEMENT OF ASSET AND LIABILITIES

	Note	Actual	Actual
		2019	2018
ASSETS:		₦	₦
Liquid Assets:			
Treasuries and Banks	39	45,171.51	104,914,648.75
Sub Total		45,171.51	104,914,648.75
Investments and Other Assets			
Investments	40	10,806,666.66	10,806,666.66
Sub Total		10,806,666.66	10,806,666.66
Total Assets		10,851,838.17	115,721,315.41
Public Funds:			
Consolidated Revenue Fund	42	45,171.51	104,914,648.75
Capital Development Fund	43		
Other Funds	44	10,806,666.66	10,806,666.66
Sub - Total: Public Funds		10,851,838.17	115,721,315.41
LIABILITIES:			
Public Funds + Liabilities		10,851,838.17	115,721,315.41

STATEMENT NO.3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		15,405,801.51	104,914,648.75		252,874,924.00	147,960,275.25-		
Add: Recurrent Receipts:								
Statutory Allocation		1,791,257,977.00	2,113,348,668.06	1,946,849,199.00	1,946,849,199.00	166,499,469.06+		
Share of VAT		475,697,675.80	621,905,454.50	557,541,532.00	557,541,532.00	64,363,922.50+		
Excess Crude		15,798,631.82						
NNPC Refunds			3,159,726.36			3,159,726.36+		
Refund from Paris Club			13,260,996.94			13,260,996.94+		
10% IGR State Contribution				91,632,115.00	91,632,115.00	91,632,115.00-		
Exchange Rate Difference		23,288,852.38	3,582,886.98			3,582,886.98+		
Solid Minerals			2,375,644.96			2,375,644.96+		
Share of Forex Equalization		27,716,999.81	41,159,184.17			41,159,184.17+		
Excess Bank Charges Recovered			5,046,255.60			5,046,255.60+		
Share of Good and Value Consideration			17,378,495.00			17,378,495.00+		
Sub Total: Statutory Allocation		2,333,760,136.81	2,821,217,312.57	2,596,022,846.00	2,596,022,846.00	225,194,466.57+		
Licenses	50			20,000,000.00	20,000,000.00	20,000,000.00-		
Rates	51			160,000,000.00	160,000,000.00	160,000,000.00-		
Fees	52			272,610,024.00	272,610,024.00	272,610,024.00-		
Earnings	55			130,000,000.00	130,000,000.00	130,000,000.00-		
Repayments	58	15,174,155.69	4,385,800.00	18,000,000.00	18,000,000.00	13,614,200.00-		
Total: Independent Revenue		15,174,155.69	4,385,800.00	600,610,024.00	600,610,024.00	596,224,224.00-		
Total Recurrent Receipts		2,348,934,292.50	2,825,603,112.57	3,196,632,870.00	3,196,632,870.00	371,029,757.43-		
Total Funds Available		2,364,340,094.01	2,930,517,761.32	3,196,632,870.00	3,449,507,794.00	518,990,032.68-		
Less Recurrent Payments:								
Employees Compensation	63	1,577,609,526.94	1,609,267,561.76	1,502,932,344.00	1,657,577,662.00	48,310,100.24+	1,578,078,960.00	1,656,982,908.00
Social Benefits	64	184,000,000.00	347,898,831.46	284,827,675.00	383,057,281.00	35,158,449.54+	299,069,058.00	314,022,511.00
Overhead Cost	65	329,004,794.49	624,877,910.31	641,306,890.00	641,306,890.00	16,428,979.69+	666,862,233.00	700,205,340.00
CRFC - (Excluding Social Benefits and Public Debts)	66	6,000,000.00						
Total Recurrent Payments		2,096,614,321.43	2,582,044,303.53	2,429,066,909.00	2,681,941,833.00	99,897,529.47+	2,544,010,251.00	2,671,210,759.00
Other Cash Movement								
Below-The-Line Receipts	67	48,545,473.94	79,439,771.62			79,439,771.62+		
Below-The-Line Payments	68	48,545,473.94	79,439,771.62			79,439,771.62-		
Net Movement								
Net Recurrent Funds before Transfers		267,725,772.58	348,473,457.79	767,565,961.00	767,565,961.00	419,092,503.21-	2,544,010,251.00	2,671,210,759.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72+	687,487,983.00	687,487,983.00
Total Appropriations/Transfers		162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72+	687,487,983.00	687,487,983.00
Closing Balance		104,914,648.75	45,171.51			45,171.51+	3,231,498,234.00	3,358,698,742.00

STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				85,255,325.00	323,617,594.00	323,617,594.00-		
Add: Revenue								
Transfer from Consolidated Revenue		162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72-	687,487,983.00	687,487,983.00
Sub Total: Capital Receipts		162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72-	687,487,983.00	687,487,983.00
Total Capital Funds Available		162,811,123.83	348,428,286.28	852,821,286.00	1,091,183,555.00	742,755,268.72-	687,487,983.00	687,487,983.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	63,270,950.76	167,956,610.47	441,221,480.00	648,781,235.00	480,824,624.53+	241,536,789.00	241,536,789.00
Economic Affairs	74	18,000,000.00	2,535,000.00	22,722,150.00	22,722,150.00	20,187,150.00+	50,000,000.00	50,000,000.00
Housing and Community Development	76		38,823,688.13	113,331,979.00	113,331,979.00	74,508,290.87+	114,451,194.00	114,451,194.00
Health	77		95,588,664.80	147,554,274.00	147,554,274.00	51,965,609.20+	132,500,000.00	132,500,000.00
Education	79	81,540,173.07	43,524,322.88	127,991,403.00	158,793,917.00	115,269,594.12+	149,000,000.00	149,000,000.00
Total Capital Expenditure		162,811,123.83	348,428,286.28	852,821,286.00	1,091,183,555.00	742,755,268.72+	687,487,983.00	687,487,983.00

NOTES TO CASHFLOW STATEMENT

	Actual	Actual
	2019	2018
	₦	₦
Note 1 - Statutory Allocation		
25001001/11010003 Statutory Allocation	2,113,348,668.06	1,791,257,977.00
25001001/11010003 Excess Crude		15,798,631.82
25001001/11010006 NNPC Refunds	3,159,726.36	
25001001/11010009 Refund from Paris Club	13,260,996.94	
25001001/11010013 Exchange Rate Difference	3,582,886.98	23,288,852.38
25001001/11000018 Solid Minerals	2,375,644.96	
25001001/11010019 Share of Forex Equalization	41,159,184.17	27,716,999.81
25001001/11000020 Excess Bank Charges Recovered	5,046,255.60	
25001001/11000021 Share of Good and Value Consideration	17,378,495.00	
Total	2,199,311,858.07	1,858,062,461.01
Note 2 - Share of Value Added Tax		
This represent Share of VAT from FAAC	621,905,454.50	475,697,675.80
Note 3 - Independent Revenue		
Repayments General	4,385,800.00	15,174,155.69
Total	4,385,800.00	15,174,155.69
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	1,200,970,009.00	744,452,976.88
Local Government Staff	408,297,552.76	833,156,550.06
Total	1,609,267,561.76	1,577,609,526.94
Note 4A - Local Government Staff		
Kaduna South Local Government	408,297,552.76	833,156,550.06
Total	408,297,552.76	833,156,550.06
Note 5 - Social Benefits		
Contribution to Pension Scheme	299,487,020.46	135,000,000.00
15% Contribution on Employer (Contribution)	48,411,811.00	49,000,000.00
Total	347,898,831.46	184,000,000.00
Note 6 - Overhead Costs		
Transport and Travelling	63,189,881.75	49,549,064.49
Utilities	5,378,560.00	2,209,000.00
Material and Supplies	19,300,906.33	40,838,840.00
Maintenance Services	31,693,322.00	26,648,140.00
Training	18,999,194.49	12,000,000.00
Other Services	185,911,000.00	45,080,000.00
Consulting & Professional Services	7,002,921.00	7,650,000.00
Fuel and Lubricants		150,000.00
Financial Charges	4,188,274.32	4,500,000.00
Miscellaneous Expenses	289,213,850.42	140,379,750.00
Total	624,877,910.31	329,004,794.49

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
Note 7 - CRFC (Excluding Social Benefits and Public Debts)	₦	₦
20001001/22060203 Settlement of Liability (Capital)		6,000,000.00
Total		6,000,000.00
Note 8 - Economic Empowerment Through Agriculture		
15001001/23010127/01000007 Procurement of Agriculture Equipment for Home Economic	2,535,000.00	
15001001/23020113/01000020 Construction of Boreholes		18,000,000.00
Total	2,535,000.00	18,000,000.00
Note 11 - Improvement to Human Health		
21001001/23050101/04000011 Contribution to PHC Services	50,000.00	
21001001/23010122/04000012 Purchase of Building for PHC at ward 6 of KSLG	13,000,000.00	
21001001/23010122/04000014 Purchase of relief materials	1,428,000.00	
21001001/23040104/04000015 Refuse Evacuation and Waste Management	81,110,664.80	
Total	95,588,664.80	
Note 12 - Enhancing Skills and Knowledge		
17001001/23010124/05000005 Procurement of Teaching / Learning Aid Equipment	12,196,521.82	
17001001/23030106/05000016 Rehabilitation /Repairs- Public Schools	31,327,801.06	
17001001/23030106/05000032 Rehabilitation /Repairs- Public Schools(One Block of Three C		81,540,173.07
Total	43,524,322.88	81,540,173.07
Note 13 - Housing and Urban Development		
34001001/23020104/06000002 Construction of Fencing of Cemetery Muslim at Kakuri u/miss	14,743,020.34	
34001001/23020118/06000011 Construction / Provision of Infrastructure (REFUNDS TO KDSEG)	45,325,941.00	
Total	60,068,961.34	
Note - 20 Reform of Government and Governance		
25001001/23030121/13000009 Rehabilitation /Repairs of KSLG Secretariat & LG Annex	19,500,000.00	
25001001/23050107/13000011 Settlement of Capital Liabilities	16,379,082.53	
25001001/23010113/13000012 Supply and Installation of a Digital Panasonic PABX Interco	1,500,000.00	
Total	37,379,082.53	
Note 21 - Power		
34001001/23010119/14000005 Purchase and Installation of Solar Inverter @ LG Secretariat	3,900,061.58	
34001001/23010119/14000006 Installation of Solar Street Light at Local Government Secre	13,907,951.36	
34001001/23010119/14000007 Purchase of Transformers at Askolaye Faki by Dutsema Rd Gida	63,043,574.00	
34001001/23020103/14000015 Purchase of transformers		15,000,000.00
Total	80,851,586.94	15,000,000.00
Note 24 - Road		
25001001/23010105/13000004 Procurement Of Motor Vehicles	4,400,000.00	
34001001/23020114/17000005 Construction of Culverts (2 &3 Rings Culverts) 15 Each	24,080,667.79	

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
34001001/23020114/17000049 Construction of road (850ms) (Bahago Rd Television & Randavou		26,274,547.80
34001001/23020114/17000050 Construction of Culverts (3 Rings Culverts)		20,000,000.00
34001001/23020114/17000051 Construction of Drainages		1,996,402.96
Total	28,480,667.79	48,270,950.76
Note 29 - Net Cash Flow From Investment Activities by Sector:		
Capital Expenditure by Administrative Sector	41,779,082.53	
Capital Expenditure by Economic Sector	167,536,216.07	81,270,950.76
Capital Expenditure by Social Sector	139,112,987.68	81,540,173.07
Total	348,428,286.28	162,811,123.83
Note 29A - Net Cash Flow From Investment Activities by Economic:		
Purchase of Fixed Assets General	115,911,108.76	
Construction and Provision of Fixed Assets General	84,149,629.13	81,270,950.76
Rehabilitation and Repairs of Fixed Assets General	50,827,801.06	81,540,173.07
Preservation of the Environment General	81,110,664.80	
Acquisition of Non Tangible Assets	16,429,082.53	
Total - 29A	348,428,286.28	162,811,123.83
Note 29B - Net Cash From Investing Activities by Location:		
Barnawa Ward	2,535,000.00	
Badiko Ward	14,743,020.34	
Television Ward	63,043,574.00	18,000,000.00
Kakuri Hausa Ward	37,379,082.53	
Kakuri Gwari Ward	35,727,801.06	81,540,173.07
Makera Ward	24,080,667.79	26,274,547.80
Ungwan Sanusi Ward	95,538,664.80	
Tudun Wada North Ward	12,246,521.82	
Tudun Wada West Ward	63,133,953.94	36,996,402.96
Total - 29B	348,428,286.28	162,811,123.83
Note 36 - BTL Receipts		
25001001/12150001 Withholding Taxes due to FIRS	7,033,528.68	5,586,248.33
25001001/12150002 VAT due to FIRS	6,689,334.60	7,757,155.74
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	46,009,981.44	13,458,337.19
25001001/12150004 Union Deductions	1,768,876.25	
25001001/12150005 Rice Loan Scheme		5,792,638.08
25001001/12150007 Monthly Net Total Salary Control Accounts		8,701,094.60
25001001/12150009 SIGMA Pension Deduction	11,994,256.29	
25001001/12150012 NULGE Deduction	1,783,431.13	140,000.00
25001001/12150017 Tax Audit Liability Deduction	734,282.00	
25001001/12150021 Personnel Advances Deduction	1,086,933.81	7,110,000.00
25001001/12150026 NULGE Loan Deduction	238,241.25	

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
25001001/12150028 Motor Vehicle Loan Deduction	62,400.00	
25001001/12150029 Rice Loan Scheme	311,200.00	
25001001/12150030 Refund of Unclaimed Salary	280,000.00	
25001001/12150031 ALGON Dues	100,000.00	
25001001/12150036 National Housing Fund	1,029,273.08	
25001001/12150040 National Health Insurance Scheme	318,033.09	
Total	79,439,771.62	48,545,473.94
Note 37 - Below the Line Payments		
25001001/22080001 WHT	7,033,528.68	5,586,248.33
25001001/22080002 Vat due to FIRS	6,689,334.60	7,757,155.74
25001001/2080003 PAYE Taxes due to State Board of Internal Revenue	46,009,981.44	13,458,337.19
25001001/22080004 Union Deductions	1,768,876.25	
25001001/22080000 Monthly net Total Salary Control		5,792,638.08
25001001/22080007 Monthly Net Total Salary Control Account		8,701,094.60
25001001/22080009 SIGMA Pension Deduction	11,994,256.29	
25001001/22080012 NULGE Deduction	1,783,431.13	140,000.00
25001001/22080017 Tax Audit Liability	734,282.00	
25001001/22080021 Personnel Advances Deduction	1,086,933.81	7,110,000.00
25001001/22080026 NULGE Loan Deduction	238,241.25	
25001001/22080028 Motor Vehicle Loan Deduction	62,400.00	
25001001/22080029 Rice Loan Scheme	311,200.00	
25001001/22080030 Refund of Unclaimed Salary	280,000.00	
25001001/22080031 ALGON Dues	100,000.00	
25001001/22080036 National Housing Funds	1,029,273.08	
25001001/22080040 National Health Insurance Scheme	318,033.09	
Total	79,439,771.62	48,545,473.94
Note 38 - Closing Balance		
20001001/31010101 Unity Bank main		733,216.41
20001001/31010104 Unity Bank Excess Crude ACCT.		52,236.05
20001001/31010105 FCMB Revenue ACCT.		5,388.11
20001001/31010111 Keystone Bank		108,654.81
20001001/31010113 Sterling Bank		14,200,065.29
20001001/31010114 FBN Account		116,322.66
20001001/31010115 Unity Bank Rev Acct		35,857.91
20001001/31010116 UBA Main Account	13,608.40	89,662,907.51
20001001/31010117 UBA - Project Account	31,563.11	
Sub Total: Cash and Bank	45,171.51	104,914,648.75
Total Consolidated Cash & Bank Balances	45,171.51	104,914,648.75

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2019	2018
Note 39 - Treasuries and Banks	₦	₦
Unity Bank main		733,216.41
Unity Bank Excess Crude ACCT.		52,236.05
FCMB Revenue ACCT.		5,388.11
Keystone Bank		108,654.81
Sterling Bank		14,200,065.29
FBN Account		116,322.66
Unity Bank Rev Acct		35,857.91
UBA MAIN ACCOUNT	13,608.40	89,662,907.51
UBA - PROJECT ACCOUNT	31,563.11	
Total	45,171.51	104,914,648.75
Note 40 - Investments		
Kachia Ginger Company	1,016,666.66	1,016,666.66
Ikara Food Processing Company	130,000.00	130,000.00
Flour Mills Ltd - Lagos	500,000.00	500,000.00
Nigeria Universal Bank	1,000,000.00	1,000,000.00
Intercity (Unity) Bank Plc	2,500,000.00	2,500,000.00
Fisrt Atlantic Bank Plc	5,000,000.00	5,000,000.00
CBN- Development Bank Stock	10,000.00	10,000.00
RIMS Merchant Bank	50,000.00	50,000.00
Mutunchi Community Bank	100,000.00	100,000.00
Oceanic Bank Plc	500,000.00	500,000.00
Total	10,806,666.66	10,806,666.66
Note 41 - Advances		
Note 42 - Consolidated Revenue Fund		
Opening Balance	104,914,648.75	15,405,801.51
Add/(Less) Net Recurrent Surplus/(Deficit)	104,869,477.24	(89,508,847.24)
Closing Balance	45,171.51	104,914,648.75
Note 43 - Capital Development		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-
Note 44 - Other Funds	10,806,666.66	10,806,666.66

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Note 50 – Licenses	₦	₦	₦	₦	₦	₦	₦
Radio/Television Station License			8,000,000.00	8,000,000.00	8,000,000.00-		
Animal Health Certificate License			3,500,000.00	3,500,000.00	3,500,000.00-		
Liquor License			3,000,000.00	3,000,000.00	3,000,000.00-		
Motor Mechanic/Car Wash License			5,500,000.00	5,500,000.00	5,500,000.00-		
Total			20,000,000.00	20,000,000.00	20,000,000.00-		
Note 51 - Rates							
Land use Charges (Private and Commercial Property)			160,000,000.00	160,000,000.00	160,000,000.00-		
Total			160,000,000.00	160,000,000.00	160,000,000.00-		
Note 52 - Fees							
Slaughter Fees			40,000,000.00	40,000,000.00	40,000,000.00-		
Naming Of Street Registration Fees			2,000,000.00	2,000,000.00	2,000,000.00-		
Contract Registration Fees			105,410,024.00	105,410,024.00	105,410,024.00-		
Marriage/Divorce Fees			8,500,000.00	8,500,000.00	8,500,000.00-		
Advertising Fees/Fee Structure For Outdoor Installation			19,700,000.00	19,700,000.00	19,700,000.00-		
Right Of Occupancy In Local Government Areas			15,000,000.00	15,000,000.00	15,000,000.00-		
Dispensary & Maternity Fees			10,000,000.00	10,000,000.00	10,000,000.00-		
Parking Fees			12,000,000.00	12,000,000.00	12,000,000.00-		
Fee Structure For Masts			60,000,000.00	60,000,000.00	60,000,000.00-		
Total			272,610,024.00	272,610,024.00	272,610,024.00-		
Note 55 - Earnings							
Earning from Market			30,000,000.00	30,000,000.00	30,000,000.00-		
Shops & Shopping Centers			100,000,000.00	100,000,000.00	100,000,000.00-		
Total			130,000,000.00	130,000,000.00	130,000,000.00-		
Note 63 - Salaries Wages & Allowances							
Admin & Finance Department	715,656,550.06	220,395,203.00	220,450,203.00	220,450,203.00	55,000.00+	1,380,700,284.00	1,449,735,298.00
Primary Health Care Department	117,500,000.00	187,902,349.76	187,979,692.00	187,979,692.00	77,342.24+	197,378,676.00	207,247,610.00
Contribution to Primary Education	744,452,976.88	1,200,970,009.00	1,094,502,449.00	1,249,147,767.00	48,177,758.00+		
Total	1,577,609,526.94	1,609,267,561.76	1,502,932,344.00	1,657,577,662.00	48,310,100.24+	1,578,078,960.00	1,656,982,908.00
Note 64 - Social Benefits							
Severance Gratuity						299,069,058.00	314,022,511.00
Contribution to Pension Fund	135,000,000.00	299,487,020.46	284,827,675.00	333,942,478.00	34,455,457.54+		
Contribution on Employer (Contribution)	49,000,000.00	48,411,811.00		49,114,803.00	702,992.00+		
Total	184,000,000.00	347,898,831.46	284,827,675.00	383,057,281.00	35,158,449.54+	299,069,058.00	314,022,511.00
Note 65 - Overhead Cost							
Admin & Finance Department	249,652,814.49	438,869,221.71	447,408,743.00	447,408,743.00	8,539,521.29+	469,779,180.00	493,268,136.00
Department of Agriculture & Forestry		900,000.00	1,000,000.00	1,000,000.00	100,000.00+	1,050,000.00	1,102,500.00
Department of Works and Infrastructure	19,298,140.00	43,593,322.00	45,295,000.00	45,295,000.00	1,701,678.00+	47,559,750.00	49,937,737.00
Department of Education Social Dev.	36,703,840.00	118,629,455.71	123,826,000.00	123,826,000.00	5,196,544.29+	123,507,300.00	129,682,664.00
Primary Health Care Department	23,350,000.00	22,885,910.89	23,777,147.00	23,777,147.00	891,236.11+	24,966,003.00	26,214,303.00
Total	329,004,794.49	624,877,910.31	641,306,890.00	641,306,890.00	16,428,979.69+	666,862,233.00	700,205,340.00

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
Note 66 - CRFC (Excluding Social Benefits and Public Debts)	₦	₦	₦	₦	₦	₦	₦
Settlement of Liability (Capital)	6,000,000.00						
Total	6,000,000.00						
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS	5,586,248.33	7,033,528.68			7,033,528.68+		
VAT due to FIRS	7,757,155.74	6,689,334.60			6,689,334.60+		
PAYE Taxes due to State Board of Internal Revenue	13,458,337.19	46,009,981.44			46,009,981.44+		
Union Deductions		1,768,876.25			1,768,876.25+		
Rice Loan Scheme	5,792,638.08						
Monthly Net Total Salary Control Accounts	8,701,094.60						
SIGMA Pension Deduction		11,994,256.29			11,994,256.29+		
NULGE Deduction	140,000.00	1,783,431.13			1,783,431.13+		
Tax Audit Liability Deduction		734,282.00			734,282.00+		
Personnel Advances Deduction	7,110,000.00	1,086,933.81			1,086,933.81+		
NULGE Loan Deduction		238,241.25			238,241.25+		
Motor Vehicle Loan Deduction		62,400.00			62,400.00+		
Rice Loan Scheme		311,200.00			311,200.00+		
Refund of Unclaimed Salary		280,000.00			280,000.00+		
ALGON Dues		100,000.00			100,000.00+		
National Housing Fund		1,029,273.08			1,029,273.08+		
National Health Insurance Scheme		318,033.09			318,033.09+		
Total	48,545,473.94	79,439,771.62			79,439,771.62+		
Note 68 - Below the Line Payments							
WHT	5,586,248.33	7,033,528.68			7,033,528.68-		
Vat due to FIRS	7,757,155.74	6,689,334.60			6,689,334.60-		
PAYE Taxes due to State Board of Internal Revenue	13,458,337.19	46,009,981.44			46,009,981.44-		
Union Deductions		1,768,876.25			1,768,876.25-		
Monthly net Total Salary Control	5,792,638.08						
Monthly Net Total Salary Control Account	8,701,094.60						
SIGMA Pension Deduction		11,994,256.29			11,994,256.29-		
NULGE Deduction	140,000.00	1,783,431.13			1,783,431.13-		
Tax Audit Liability		734,282.00			734,282.00-		
Personnel Advances Deduction	7,110,000.00	1,086,933.81			1,086,933.81-		
NULGE Loan Deduction		238,241.25			238,241.25-		
Motor Vehicle Loan Deduction		62,400.00			62,400.00-		
Rice Loan Scheme		311,200.00			311,200.00-		
Refund of Unclaimed Salary		280,000.00			280,000.00-		
ALGON Dues		100,000.00			100,000.00-		
National Housing Funds		1,029,273.08			1,029,273.08-		
National Health Insurance Scheme		318,033.09			318,033.09-		
Total	48,545,473.94	79,439,771.62			79,439,771.62-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 71 - General Public Services							
25001001/23020101/13000003 Construction of LGEA office Building in KSLG						28,000,004.00	28,000,004.00
25001001/23010105/13000004 Procurement Of Motor Vehicles		4,400,000.00	27,000,000.00	27,000,000.00	22,600,000.00+		
25001001/23010102/13000005 Procurement Of Office Building			15,000,000.00	15,000,000.00	15,000,000.00+	12,000,000.00	12,000,000.00
25001001/23010100/13000007 Provision of Facilities for Security Agencies			20,000,000.00	20,000,000.00	20,000,000.00+	6,000,000.00	6,000,000.00
25001001/23030121/13000009 Rehabilitation /Repairs of KSLG Secretariat & LG Annex		19,500,000.00	55,000,000.00	55,000,000.00	35,500,000.00+	20,000,000.00	20,000,000.00
25001001/23030121/13000010 Rehabilitation of KSLG Quarters			27,567,475.00	27,567,475.00	27,567,475.00+		
25001001/23050107/13000011 Settlement of Capital Liabilities		16,379,082.53	23,000,000.00	23,000,000.00	6,620,917.47+		
25001001/23010113/13000012 Supply and Installation of a Digital Panasonic PABX Interco		1,500,000.00	5,270,000.00	5,270,000.00	3,770,000.00+	2,000,000.00	2,000,000.00
25001001/23030121/13000013 Rehabilitation of ICT in LGEA KSLG			3,978,000.00	3,978,000.00	3,978,000.00+	66,156,000.00	66,156,000.00
34001001/23020118/06000011 Construction / Provision of Infrastructure (REFUNDS TO KDSG)		45,325,941.00		149,212,672.00	103,886,731.00+		
34001001/23010123/13000002 Procurement of Fire Fighting Truck						20,000,000.00	20,000,000.00
34001001/23010119/14000005 Purchase and Installation of Solar Inverter @ LG Secretariat		3,900,061.58	4,000,000.00	4,000,000.00	99,938.42+		
34001001/23010119/14000006 Installation of Solar Street Light at Local Government Secre		13,907,951.36	14,000,000.00	14,000,000.00	92,048.64+		
34001001/23010119/14000007 Purchase of Transformers at Askolaye Faki by Dutsema Rd Gida		63,043,574.00	86,156,000.00	86,156,000.00	23,112,426.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000015 Purchase of transformers	15,000,000.00						
34001001/23020114/17000026 Construction of Bridges			22,000,001.00	22,000,001.00	22,000,001.00+	38,100,001.00	38,100,001.00
34001001/23020114/17000029 Construction of Drainages			58,000,004.00	58,000,004.00	58,000,004.00+	34,280,784.00	34,280,784.00
34001001/23020114/17000030 Construction of Road at Minna Rd T/ Nupawa Down Quarters R			80,250,000.00	80,250,000.00	80,250,000.00+		
34001001/23020114/17000049 Construction of road (850ms)(Bahago Rd Television & Randavou	26,274,547.80						
34001001/23020114/17000050 Construction of Culverts (3 Rings Culverts)	20,000,000.00						
34001001/23020114/17000051 Construction of Drainages	1,996,402.96						
34001001/23020100/17000053 Construction / Provision of Road at Atiku Auwal RD. U/Sanusi				22,914,204.00	22,914,204.00+		
34001001/23020100/17000054 Construction / Provision of Road at Faraukwai RD U/Sanusi				16,733,700.00	16,733,700.00+		
34001001/23020100/17000055 Construction / Provision of Road at Markaz Avenue T/Nupawa				18,699,179.00	18,699,179.00+		
Total	63,270,950.76	167,956,610.47	441,221,480.00	648,781,235.00	480,824,624.53+	241,536,789.00	241,536,789.00
Note 74 - Economic Affairs							
15001001/23010127/01000002 SHAWN II Programme			9,971,150.00	9,971,150.00	9,971,150.00+	25,000,000.00	25,000,000.00
15001001/23010127/01000007 Procurement of Agriculture Equipment for Home Economic		2,535,000.00	12,000,000.00	12,000,000.00	9,465,000.00+		
15001001/23020113/01000020 Construction of Boreholes	18,000,000.00						
34001001/23020103/14000001 Provision for Solar Home System			751,000.00	751,000.00	751,000.00+	25,000,000.00	25,000,000.00
Total	18,000,000.00	2,535,000.00	22,722,150.00	22,722,150.00	20,187,150.00+	50,000,000.00	50,000,000.00
Note 76 - Housing and Community Development							
34001001/23020104/06000002 Construction of Fencing of Cemetery Muslim at Kakuri u/miss		14,743,020.34	27,451,194.00	27,451,194.00	12,708,173.66+		
34001001/23020105/10000002 Construction of Boreholes			41,100,001.00	41,100,001.00	41,100,001.00+	35,000,000.00	35,000,000.00
34001001/23010119/14000002 Purchase of Lighting Equipment			500,000.00	500,000.00	500,000.00+		
34001001/23020103/14000003 Construction installation & Maintenance of Steet Lights			20,000,000.00	20,000,000.00	20,000,000.00+	47,451,194.00	47,451,194.00
34001001/23020114/17000005 Construction of Culverts (2 & 3 Rings Culverts) 15 Each		24,080,667.79	24,280,784.00	24,280,784.00	200,116.21+	32,000,000.00	32,000,000.00
Total		38,823,688.13	113,331,979.00	113,331,979.00	74,508,290.87+	114,451,194.00	114,451,194.00
Note 77 - Health							
21001001/23050101/04000011 Contribution to PHC Services		50,000.00	10,000,000.00	10,000,000.00	9,950,000.00+	25,000,000.00	25,000,000.00
21001001/23010122/04000012 Purchase of Building for PHC at ward 6 of KSLG		13,000,000.00	15,000,000.00	15,000,000.00	2,000,000.00+	10,000,000.00	10,000,000.00

Notes To Statement Of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
21001001/23010122/04000014 Purchase of relief materials		1,428,000.00	5,000,000.00	5,000,000.00	3,572,000.00+	47,500,000.00	47,500,000.00
21001001/23040104/04000015 Refuse Evacuation and Waste Management		81,110,664.80	91,554,274.00	91,554,274.00	10,443,609.20+	25,000,000.00	25,000,000.00
21001001/23030105/04000016 Rehabilitation /Repairs- PHC Clinics at Lawal Garba ward 6			22,000,000.00	22,000,000.00	22,000,000.00+		
21001001/23040104/04000017 Sanitation Programme			4,000,000.00	4,000,000.00	4,000,000.00+	25,000,000.00	25,000,000.00
Total		95,588,664.80	147,554,274.00	147,554,274.00	51,965,609.20+	132,500,000.00	132,500,000.00
Note 79 - Education							
17001001/23020107/05000001 Fencing of Primary Schools 2 from Each Constituency of KSLG			20,000,000.00	20,000,000.00	20,000,000.00+	149,000,000.00	149,000,000.00
17001001/23010124/05000002 Food and Nutrition Programme			6,000,000.00	6,000,000.00	6,000,000.00+		
17001001/23010113/05000003 Information Gadget			3,000,000.00	3,000,000.00	3,000,000.00+		
17001001/23010124/05000005 Procurement of Teaching / Learning Aid Equipment		12,196,521.82	51,000,000.00	51,000,000.00	38,803,478.18+		
17001001/23030106/05000016 Rehabilitation /Repairs- Public Schools		31,327,801.06	47,991,403.00	47,991,403.00	16,663,601.94+		
17001001/23030106/05000032 Rehabilitation /Repairs- Public Schools(One Block of Three C	81,540,173.07						
17001001/23030106/05000035 Rehabilitation / Repairs of Public School LEA U/Muazu 1 & 2				14,202,359.00	14,202,359.00+		
17001001/23030106/05000036 Rehabilitation / Repairs of Public School LEA Kagoro Road				16,600,155.00	16,600,155.00+		
Total	81,540,173.07	43,524,322.88	127,991,403.00	158,793,917.00	115,269,594.12+	149,000,000.00	149,000,000.00

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
STATUTORY ALLOCATION	₦	₦	₦	₦	₦	₦	₦
25001001 - Admin & Finance Department							
25001001/11010001 Statutory Allocation	1,791,257,977.00	2,113,348,668.06	1,946,849,199.00	1,946,849,199.00	166,499,469.06+		
25001001/11010002 Share of VAT	475,697,675.80	621,905,454.50	557,541,532.00	557,541,532.00	64,363,922.50+		
25001001/11010003 Excess Crude	15,798,631.82						
25001001/11010006 NNPC Refunds		3,159,726.36			3,159,726.36+		
25001001/11010009 Refund from Paris Club		13,260,996.94			13,260,996.94+		
25001001/11010011 10% IGR State Contribution			91,632,115.00	91,632,115.00	91,632,115.00-		
25001001/11010013 Exchange Rate Difference	23,288,852.38	3,582,886.98			3,582,886.98+		
25001001/11000018 Solid Minerals		2,375,644.96			2,375,644.96+		
25001001/11010019 Share of Forex Equalization	27,716,999.81	41,159,184.17			41,159,184.17+		
25001001/11000020 Excess Bank Charges Recovered		5,046,255.60			5,046,255.60+		
25001001/11000021 Share of Good and Value Consideration		17,378,495.00			17,378,495.00+		
Total	2,333,760,136.81	2,821,217,312.57	2,596,022,846.00	2,596,022,846.00	225,194,466.57+		
TAXES							
25001001 - Admin & Finance Department							
25001001/12100002 Repayment of Bicycle Advances(Principal)			18,000,000.00	18,000,000.00	18,000,000.00-		
25001001/12100005 Refunds	15,174,155.69	4,385,800.00			4,385,800.00+		
Total	15,174,155.69	4,385,800.00	18,000,000.00	18,000,000.00	13,614,200.00-		
LICENSES							
25001001 - Admin & Finance Department							
25001001/12020005 Radio/Television Station License			8,000,000.00	8,000,000.00	8,000,000.00-		
25001001/12020023 Animal Health Certificate License			3,500,000.00	3,500,000.00	3,500,000.00-		
25001001/12020031 Liquor License			3,000,000.00	3,000,000.00	3,000,000.00-		
25001001/12020064 Motor Mechanic/Car Wash License			5,500,000.00	5,500,000.00	5,500,000.00-		
Total			20,000,000.00	20,000,000.00	20,000,000.00-		
RATES							
25001001 - Admin & Finance Department							
25001001/12030007 Land use Charges (Private and Commercial Property)			160,000,000.00	160,000,000.00	160,000,000.00-		
Total			160,000,000.00	160,000,000.00	160,000,000.00-		
FEES							
25001001 - Admin & Finance Department							
25001001/12040003 Slaughter Fees			40,000,000.00	40,000,000.00	40,000,000.00-		
25001001/12040006 Naming Of Street Registration Fees			2,000,000.00	2,000,000.00	2,000,000.00-		
25001001/12040017 Contract Registration Fees			105,410,024.00	105,410,024.00	105,410,024.00-		
25001001/12040018 Marriage/Divorce Fees			8,500,000.00	8,500,000.00	8,500,000.00-		
25001001/12040022 Advertising Fees/Fee Structure For Outdoor Installation			19,700,000.00	19,700,000.00	19,700,000.00-		
25001001/12040031 Right Of Occupancy In Local Government Areas			15,000,000.00	15,000,000.00	15,000,000.00-		

SCHEDULE OF RECURRENT REVENUE – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/12040033 Dispensary & Maternity Fees			10,000,000.00	10,000,000.00	10,000,000.00-		
25001001/12040054 Parking Fees			12,000,000.00	12,000,000.00	12,000,000.00-		
25001001/12040102 Fee Structure For Masts			60,000,000.00	60,000,000.00	60,000,000.00-		
Total			272,610,024.00	272,610,024.00	272,610,024.00-		
EARNINGS							
25001001 - Admin & Finance Department							
25001001/12070012 Earning from Market			30,000,000.00	30,000,000.00	30,000,000.00-		
25001001/12070014 Shops & Shopping Centers			100,000,000.00	100,000,000.00	100,000,000.00-		
Total			130,000,000.00	130,000,000.00	130,000,000.00-		
REPAYMENTS							
25001001 - Admin & Finance Department							
25001001/12100002 Repayment of Bicycle Advances(Principal)			18,000,000.00	18,000,000.00	18,000,000.00-		
25001001/12100005 Refunds	15,174,155.69	4,385,800.00			4,385,800.00+		
Total	15,174,155.69	4,385,800.00	18,000,000.00	18,000,000.00	13,614,200.00-		
BELOW THE LINE RECEIPTS							
25001001 - Admin & Finance Department							
25001001/12150001 Withholding Taxes due to FIRS	5,586,248.33	7,033,528.68			7,033,528.68+		
25001001/12150002 VAT due to FIRS	7,757,155.74	6,689,334.60			6,689,334.60+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	13,458,337.19	46,009,981.44			46,009,981.44+		
25001001/12150004 Union Deductions		1,768,876.25			1,768,876.25+		
25001001/12150005 Rice Loan Scheme	5,792,638.08						
25001001/12150007 Monthly Net Total Salary Control Accounts	8,701,094.60						
25001001/12150009 SIGMA Pension Deduction		11,994,256.29			11,994,256.29+		
25001001/12150012 NULGE Deduction	140,000.00	1,783,431.13			1,783,431.13+		
25001001/12150017 Tax Audit Liability Deduction		734,282.00			734,282.00+		
25001001/12150021 Personnel Advances Deduction	7,110,000.00	1,086,933.81			1,086,933.81+		
25001001/12150026 NULGE Loan Deduction		238,241.25			238,241.25+		
25001001/12150028 Motor Vehicle Loan Deduction		62,400.00			62,400.00+		
25001001/12150029 Rice Loan Scheme		311,200.00			311,200.00+		
25001001/12150030 Refund of Unclaimed Salary		280,000.00			280,000.00+		
25001001/12150031 ALGON Dues		100,000.00			100,000.00+		
25001001/12150036 National Housing Fund		1,029,273.08			1,029,273.08+		
25001001/12150040 National Health Insurance Scheme		318,033.09			318,033.09+		
Total	48,545,473.94	79,439,771.62			79,439,771.62+		

SCHEDULE OF RECURRENT EXPENDITURE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
25001001 - ADMIN AND FINANCE DEPARTMENT	₦	₦	₦	₦	₦	₦	₦
25001001/21010101 Basic Salary	349,574,728.56	220,395,203.00	220,450,203.00	220,450,203.00	55,000.00+	231,472,713.00	243,046,349.00
25001001/21010104 Salary Arrears	211,523,321.50					1,149,227,571.00	1,206,688,949.00
25001001/21020105 Entertainment Allowance	19,558,500.00						
25001001/21020201 NHIS Contribution	135,000,000.00						
Sub Total - Personnel Cost	715,656,550.06	220,395,203.00	220,450,203.00	220,450,203.00	55,000.00+	1,380,700,284.00	1,449,735,298.00
25001001/22020101 Local Travel and Transport - Training	39,131,000.00	37,380,000.00	37,542,500.00	37,542,500.00	162,500.00+	39,419,625.00	41,390,606.00
25001001/22020102 Local Travel and Transport - Others	6,918,064.49						
25001001/22020103 International Transport and Travels - Training	3,500,000.00	17,045,884.10	17,197,000.00	17,197,000.00	151,115.90+	18,056,850.00	18,959,692.00
25001001/22020106 Duty Tour Allowance		8,763,997.65	8,800,000.00	8,800,000.00	36,002.35+	9,240,000.00	9,702,000.00
25001001/22020201 Electricity Charges	1,545,000.00	2,000,000.00	2,400,000.00	2,400,000.00	400,000.00+	2,520,000.00	2,646,000.00
25001001/22020203 Internet Access Charges		1,000,000.00	1,200,000.00	1,200,000.00	200,000.00+	1,260,000.00	1,323,000.00
25001001/22020205 Settlement of Water Bill	664,000.00	2,378,560.00	2,400,000.00	2,400,000.00	21,440.00+	2,520,000.00	2,646,000.00
25001001/22020301 Office Stationeries/Computer Consumables	7,900,000.00	4,453,044.00	4,518,480.00	4,518,480.00	65,436.00+	4,744,404.00	4,981,624.00
25001001/22020305 Printing of Non Security Documents	3,915,000.00	4,422,862.33	4,550,000.00	4,550,000.00	127,137.67+	4,777,500.00	5,016,375.00
25001001/22020306 Printing of Security Documents	7,000,000.00	4,475,000.00	4,725,000.00	4,725,000.00	250,000.00+	4,961,250.00	5,209,312.00
25001001/22020309 Uniforms & Other Clothing	400,000.00						
25001001/22020402 Maintenance of Office Furniture	1,900,000.00						
25001001/22020403 Maintenance of Office Building Residential Qtrs	2,450,000.00						
25001001/22020404 Maintenance of Office / IT Equipments	500,000.00						
25001001/22020405 Maintenance of Plants & Generators	3,000,000.00						
25001001/22020406 Other maintenance Services	2,000,000.00						
25001001/22020503 Contribution to Training Fund	12,000,000.00						
25001001/22020509 Automation of IPSAS Accounting Document		3,786,000.00	4,000,000.00	4,000,000.00	214,000.00+	4,200,000.00	4,410,000.00
25001001/22020601 Support towards Security Enhancement		59,570,000.00	60,000,000.00	60,000,000.00	430,000.00+	63,000,000.00	66,150,000.00
25001001/22020604 Security Vote (Including Operations)	12,080,000.00	19,890,000.00	20,000,000.00	20,000,000.00	110,000.00+	21,000,000.00	22,050,000.00
25001001/22020606 Physical Security	30,500,000.00	97,051,000.00	97,440,000.00	97,440,000.00	389,000.00+	102,312,000.00	107,427,600.00
25001001/22020701 Financial Consulting	550,000.00	2,950,000.00	3,050,000.00	3,050,000.00	100,000.00+	3,202,500.00	3,362,625.00
25001001/22020702 Engagement of LGA's IPSAS Budgeting Consultant	1,500,000.00	900,521.00	1,000,000.00	1,000,000.00	99,479.00+	1,050,000.00	1,102,500.00
25001001/22020703 Legal Services		1,100,000.00	1,200,000.00	1,200,000.00	100,000.00+	1,260,000.00	1,323,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation	4,000,000.00						
25001001/22020713 5% Incentives for Revenue Officers	1,600,000.00	2,052,400.00	2,135,928.00	2,135,928.00	83,528.00+	2,242,724.00	2,354,860.00
25001001/22020801 Motor Vehicle Fuel Cost	150,000.00						
25001001/22020901 Bank Charges (Other Than interest)	100,000.00	3,188,274.32	3,253,615.00	3,253,615.00	65,340.68+	3,416,296.00	3,587,111.00
25001001/22020902 Insurance for Local Government Property	3,000,000.00	1,000,000.00	1,080,000.00	1,080,000.00	80,000.00+	1,134,000.00	1,190,700.00
25001001/22020904 Other CRF Bank Charges	1,400,000.00						
25001001/22021001 Refreshment & Meals	4,050,000.00	31,610,000.00	32,120,000.00	32,120,000.00	510,000.00+	33,726,000.00	35,412,300.00
25001001/22021002 Honorarium & Sitting Allowance	6,992,000.00	19,993,000.00	20,400,000.00	20,400,000.00	407,000.00+	21,420,000.00	22,491,000.00
25001001/22021003 Publicity Advert & Briefing	4,150,000.00	6,789,505.44	7,335,000.00	7,335,000.00	545,494.56+	7,701,750.00	8,086,837.00
25001001/22021007 Welfare Packages		6,321,482.00	6,500,000.00	6,500,000.00	178,518.00+	6,825,000.00	7,166,250.00
25001001/22021008 Subscription To Professional Bodies	3,500,000.00						
25001001/22021009 Sporting Activities	6,500,000.00	6,006,000.00	6,965,000.00	6,965,000.00	959,000.00+	7,313,250.00	7,678,912.00

SCHEDULE OF RECURRENT EXPENDITURE – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021013 Promotion	6,490,000.00						
25001001/22021014 Annual Budget Expenses and Administration	5,771,000.00	8,500,000.00	9,100,000.00	9,100,000.00	600,000.00+	9,555,000.00	10,032,750.00
25001001/22021021 Local Cultural Festival	3,000,000.00					12,600,000.00	13,230,000.00
25001001/22021025 Supplementary Support to NYSC		400,000.00	600,000.00	600,000.00	200,000.00+	630,000.00	661,500.00
25001001/22021030 Miscellaneous Expenses	3,796,750.00						
25001001/22021034 Remuneration Package to Political Office Holders	14,200,000.00	39,661,690.87	40,650,220.00	40,650,220.00	988,529.13+	42,682,731.00	44,816,867.00
25001001/22021035 Logistics for General Election	17,000,000.00	24,820,000.00	25,000,000.00	25,000,000.00	180,000.00+	26,250,000.00	27,562,500.00
25001001/22021056 Trade Fair Exhibition and Show	3,500,000.00						
25001001/22021068 Monitoring and Evaluation	2,500,000.00	2,870,000.00	3,006,000.00	3,006,000.00	136,000.00+	3,156,300.00	3,314,115.00
25001001/22021071 Contribution to Traditional Councils (Emirates & Chiefdoms)		11,850,000.00	12,000,000.00	12,000,000.00	150,000.00+		
25001001/22021076 Retirement Bond Redemption Fund	15,800,000.00						
25001001/22021077 Local Government Reform	4,700,000.00	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+	5,250,000.00	5,512,500.00
25001001/22021078 Statistics/DATA Collection General		2,140,000.00	2,240,000.00	2,240,000.00	100,000.00+	2,352,000.00	2,469,600.00
Sub Total Overhead Cost	249,652,814.49	438,869,221.71	447,408,743.00	447,408,743.00	8,539,521.29+	469,779,180.00	493,268,136.00
Total Recurrent Expenditure	965,309,364.55	659,264,424.71	667,858,946.00	667,858,946.00	8,594,521.29+	1,850,479,464.00	1,943,003,434.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY							
15001001/22020316 Purchase of Veterinary Drugs / Vaccines		900,000.00	1,000,000.00	1,000,000.00	100,000.00+	1,050,000.00	1,102,500.00
Sub Total Overhead Cost		900,000.00	1,000,000.00	1,000,000.00	100,000.00+	1,050,000.00	1,102,500.00
Total Recurrent Expenditure		900,000.00	1,000,000.00	1,000,000.00	100,000.00+	1,050,000.00	1,102,500.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	2,148,140.00	2,027,358.00	2,070,000.00	2,070,000.00	42,642.00+	2,173,500.00	2,282,175.00
34001001/22020403 Maintenance of Office Building Residential Qtrs		2,000,000.00	2,500,000.00	2,500,000.00	500,000.00+	2,625,000.00	2,756,250.00
34001001/22020405 Maintenance of Plants & Generators		4,837,300.00	4,860,000.00	4,860,000.00	22,700.00+	5,103,000.00	5,358,150.00
34001001/22020406 Maintenance of Borehole		22,721,000.00	23,000,000.00	23,000,000.00	279,000.00+	24,150,000.00	25,357,500.00
34001001/22020415 Maintenance of Boreholes	14,650,000.00						
34001001/22020416 Upkeep of Offices /Cleaning Services		107,664.00	365,000.00	365,000.00	257,336.00+	383,250.00	402,412.00
34001001/22020605 Cleaning & Fumigation Services	2,500,000.00	9,400,000.00	9,500,000.00	9,500,000.00	100,000.00+	9,975,000.00	10,473,750.00
34001001/22021068 Evaluation / Assessment of Government Properties		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	3,150,000.00	3,307,500.00
Sub Total Overhead Cost	19,298,140.00	43,593,322.00	45,295,000.00	45,295,000.00	1,701,678.00+	47,559,750.00	49,937,737.00
Total Recurrent Expenditure	19,298,140.00	43,593,322.00	45,295,000.00	45,295,000.00	1,701,678.00+	47,559,750.00	49,937,737.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT							
17001001/22020310 Teaching aids/ Instruction Materials	6,673,840.00						
17001001/22020503 1% Local Government Training Fund Contribution		11,584,503.76	12,324,000.00	12,324,000.00	739,496.24+	12,940,200.00	13,587,210.00
17001001/22020504 Sustenance of Mass Literacy Prog.		2,892,034.78	3,200,000.00	3,200,000.00	307,965.22+	3,360,000.00	3,528,000.00
17001001/22020505 Workshops & Seminars		736,655.95	752,000.00	752,000.00	15,344.05+	789,600.00	829,080.00
17001001/22021001 Refreshment & Meals		1,000,000.00	1,075,000.00	1,075,000.00	75,000.00+	1,128,750.00	1,185,187.00
17001001/22021018 Women & Youth Empowerment		6,995,000.00	7,000,000.00	7,000,000.00	5,000.00+	7,350,000.00	7,717,500.00
17001001/22021020 Scholarship and Bursary Awards	2,000,000.00	9,545,652.18	10,000,000.00	10,000,000.00	454,347.82+	10,500,000.00	11,025,000.00

SCHEDULE OF RECURRENT EXPENDITURE – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
17001001/22021021 Local Cultural Festival	10,600,000.00	14,800,000.00	15,675,000.00	15,675,000.00	875,000.00+	16,458,750.00	17,281,687.00
17001001/22021025 NYSC Allowance	2,430,000.00						
17001001/22021027 Immunization Plus Days (IPDs)		9,782,609.04	10,300,000.00	10,300,000.00	517,390.96+	10,815,000.00	11,355,750.00
17001001/22021030 Miscellaneous Expenses		1,700,000.00	1,800,000.00	1,800,000.00	100,000.00+	1,890,000.00	1,984,500.00
17001001/22021044 Purchase of Skills Acquisition Materials		17,493,000.00	17,500,000.00	17,500,000.00	7,000.00+	18,375,000.00	19,293,750.00
17001001/22021046 LEEDS	15,000,000.00						
17001001/22021047 Overhead to Primary Education		6,600,000.00	6,800,000.00	6,800,000.00	200,000.00+	7,140,000.00	7,497,000.00
17001001/22021054 Community Management of Acute Malnutrition		2,250,000.00	3,000,000.00	3,000,000.00	750,000.00+	3,150,000.00	3,307,500.00
17001001/22021067 Poverty Alleviation Programme		21,000,000.00	22,000,000.00	22,000,000.00	1,000,000.00+	23,100,000.00	24,255,000.00
17001001/22021080 Infant and Young Child Feeding(IYCF)		12,250,000.00	12,400,000.00	12,400,000.00	150,000.00+	6,510,000.00	6,835,500.00
Sub Total Overhead Cost	36,703,840.00	118,629,455.71	123,826,000.00	123,826,000.00	5,196,544.29+	123,507,300.00	129,682,664.00
Total Recurrent Expenditure	36,703,840.00	118,629,455.71	123,826,000.00	123,826,000.00	5,196,544.29+	123,507,300.00	129,682,664.00
21001001 - PRIMARY HEALTH CARE							
21001001/21010101 60% Contribution to PHC Staff/Recruitment of PHC Staff	117,500,000.00	187,902,349.76	187,979,692.00	187,979,692.00	77,342.24+	197,378,676.00	207,247,610.00
Sub Total - Personnel Cost	117,500,000.00	187,902,349.76	187,979,692.00	187,979,692.00	77,342.24+	197,378,676.00	207,247,610.00
21001001/22020307 Drugs & Medical Supplies	14,950,000.00	5,050,000.00	5,060,000.00	5,060,000.00	10,000.00+	5,313,000.00	5,578,650.00
21001001/22021004 Medical Expenses		2,000,000.00	2,500,000.00	2,500,000.00	500,000.00+	2,625,000.00	2,756,250.00
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services	2,500,000.00						
21001001/22021047 Overhead Cost payment to Hospitals		10,347,336.28	10,708,573.00	10,708,573.00	361,236.72+	11,244,001.00	11,806,201.00
21001001/22021052 Sustenance of PHC Services		5,488,574.61	5,508,574.00	5,508,574.00	19,999.39+	5,784,002.00	6,073,202.00
21001001/22021074 Health Services Committee Allowance	5,900,000.00						
Sub Total Overhead Cost	23,350,000.00	22,885,910.89	23,777,147.00	23,777,147.00	891,236.11+	24,966,003.00	26,214,303.00
Total Recurrent Expenditure	140,850,000.00	210,788,260.65	211,756,839.00	211,756,839.00	968,578.35+	222,344,679.00	233,461,913.00
MANDATORY DEDUCTIONS							
CONTRIBUTION TO PRIMARY EDUCATION FUND							
17001001/21000000 Contribution to Primary Education (LGEA)	744,452,976.88	1,200,970,009.00	1,094,502,449.00	1,249,147,767.00	48,177,758.00+		
Total	744,452,976.88	1,200,970,009.00	1,094,502,449.00	1,249,147,767.00	48,177,758.00+		
SOCIAL BENEFITS							
ADMIN AND FINANCE DEPARTMENT							
25001001/22010101 Severance Gratuity						299,069,058.00	314,022,511.00
25001001/22010102 Contribution to Pension Scheme	135,000,000.00	299,487,020.46	284,827,675.00	333,942,478.00	34,455,457.54+		
25001001/22010105 15% Contribution on Employer (Contribution)	49,000,000.00	48,411,811.00		49,114,803.00	702,992.00+		
Total	184,000,000.00	347,898,831.46	284,827,675.00	383,057,281.00	35,158,449.54+	299,069,058.00	314,022,511.00

SCHEDULE OF CAPITAL RECEIPT

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010000 Transfer from CRF to CDF	162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72-	687,487,983.00	687,487,983.00
Total	162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72-	687,487,983.00	687,487,983.00
OTHER CAPITAL RECEIPTS							
MISCELLANEOUS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand Total	162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72-	687,487,983.00	687,487,983.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - ADMIN AND FINANCE DEPARTMENT							
25001001/23020101/13000003 Construction of LGEA office Building in KSLG						28,000,004.00	28,000,004.00
25001001/23010105/13000004 Procurement Of Motor Vehicles		4,400,000.00	27,000,000.00	27,000,000.00	22,600,000.00+		
25001001/23010102/13000005 Procurement Of Office Building			15,000,000.00	15,000,000.00	15,000,000.00+	12,000,000.00	12,000,000.00
25001001/23010100/13000007 Provision of Facilities for Security Agencies			20,000,000.00	20,000,000.00	20,000,000.00+	6,000,000.00	6,000,000.00
25001001/23030121/13000009 Rehabilitation /Repairs of KSLG Secretariat & LG Annex		19,500,000.00	55,000,000.00	55,000,000.00	35,500,000.00+	20,000,000.00	20,000,000.00
25001001/23030121/13000010 Rehabilitation of KSLG Quarters			27,567,475.00	27,567,475.00	27,567,475.00+		
25001001/23050107/13000011 Settlement of Capital Liabilities		16,379,082.53	23,000,000.00	23,000,000.00	6,620,917.47+		
25001001/23010113/13000012 Supply and Installation of a Digital Panasonic PABX Interco		1,500,000.00	5,270,000.00	5,270,000.00	3,770,000.00+	2,000,000.00	2,000,000.00
25001001/23030121/13000013 Rehabilitation of ICT in LGEA KSLG			3,978,000.00	3,978,000.00	3,978,000.00+	66,156,000.00	66,156,000.00
Total		41,779,082.53	176,815,475.00	176,815,475.00	135,036,392.47+	134,156,004.00	134,156,004.00
15001001 - AGRICULTURE AND FORESTRY DEPARTMENT							
15001001/23010127/01000002 SHAWN II Programme			9,971,150.00	9,971,150.00	9,971,150.00+	25,000,000.00	25,000,000.00
15001001/23010127/01000007 Procurement of Agriculture Equipment for Home Economic		2,535,000.00	12,000,000.00	12,000,000.00	9,465,000.00+		
15001001/23020113/01000020 Construction of Boreholes	18,000,000.00						
Total	18,000,000.00	2,535,000.00	21,971,150.00	21,971,150.00	19,436,150.00+	25,000,000.00	25,000,000.00
34001001 - WORKS AND INFRASTRUCTURE DEPARTMENT							
34001001/23020104/06000002 Construction of Fencing of Cemetery Muslim at Kakuri u/miss		14,743,020.34	27,451,194.00	27,451,194.00	12,708,173.66+		
34001001/23020118/06000011 Construction / Provision of Infrastructure (REFUNDS TO KDSG)		45,325,941.00		149,212,672.00	103,886,731.00+		
34001001/23020105/10000002 Construction of Boreholes			41,100,001.00	41,100,001.00	41,100,001.00+	35,000,000.00	35,000,000.00
34001001/23010123/13000002 Procurement of Fire Fighting Truck						20,000,000.00	20,000,000.00
34001001/23020103/14000001 Provision for Solar Home System			751,000.00	751,000.00	751,000.00+	25,000,000.00	25,000,000.00
34001001/23010119/14000002 Purchase of Lighting Equipment			500,000.00	500,000.00	500,000.00+		
34001001/23020103/14000003 Construction installation & Maintenance of Street Lights			20,000,000.00	20,000,000.00	20,000,000.00+	47,451,194.00	47,451,194.00
34001001/23010119/14000005 Purchase and Installation of Solar Inverter @ LG Secretariat		3,900,061.58	4,000,000.00	4,000,000.00	99,938.42+		
34001001/23010119/14000006 Installation of Solar Street Light at Local Government Secretariat		13,907,951.36	14,000,000.00	14,000,000.00	92,048.64+		
34001001/23010119/14000007 Purchase of Transformers at Askolaye Faki by Dutsema Rd Gida		63,043,574.00	86,156,000.00	86,156,000.00	23,112,426.00+	15,000,000.00	15,000,000.00
34001001/23020103/14000015 Purchase of transformers	15,000,000.00						
34001001/23020114/17000005 Construction of Culverts (2 & 3 Rings Culverts) 15 Each		24,080,667.79	24,280,784.00	24,280,784.00	200,116.21+	32,000,000.00	32,000,000.00
34001001/23020114/17000026 Construction of Bridges			22,000,001.00	22,000,001.00	22,000,001.00+	38,100,001.00	38,100,001.00
34001001/23020114/17000029 Construction of Drainages			58,000,004.00	58,000,004.00	58,000,004.00+	34,280,784.00	34,280,784.00
34001001/23020114/17000030 Construction of Road at Minna Rd T/Nupawa Down Quarters R			80,250,000.00	80,250,000.00	80,250,000.00+		
34001001/23020114/17000049 Construction of road (850ms)(Bahago Rd Television & Randavou	26,274,547.80						
34001001/23020114/17000050 Construction of Culverts (3 Rings Culverts)	20,000,000.00						
34001001/23020114/17000051 Construction of Drainages	1,996,402.96						
34001001/23020100/17000053 Construction / Provision of Road at Atiku Auwal RD. U/Sanusi				22,914,204.00	22,914,204.00+		
34001001/23020100/17000054 Construction / Provision of Road at Farawkwai RD U/Sanusi				16,733,700.00	16,733,700.00+		
34001001/23020100/17000055 Construction / Provision of Road at Markaz Avenue T/Nupawa				18,699,179.00	18,699,179.00+		
Total	63,270,950.76	165,001,216.07	378,488,984.00	586,048,739.00	421,047,522.93+	246,831,979.00	246,831,979.00
17001001 - EDUCATION AND SOCIAL DEVELOPMENT DEPT.							
17001001/23020107/05000001 Fencing of Primary Schools 2 from Each Constituency of KSLG			20,000,000.00	20,000,000.00	20,000,000.00+	149,000,000.00	149,000,000.00
17001001/23010124/05000002 Food and Nutrition Programme			6,000,000.00	6,000,000.00	6,000,000.00+		
17001001/23010113/05000003 Information Gadget			3,000,000.00	3,000,000.00	3,000,000.00+		
17001001/23010124/05000005 Procurement of Teaching / Learning Aid Equipment		12,196,521.82	51,000,000.00	51,000,000.00	38,803,478.18+		

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
17001001/23030106/05000016 Rehabilitation /Repairs- Public Schools		31,327,801.06	47,991,403.00	47,991,403.00	16,663,601.94+		
17001001/23030106/05000032 Rehabilitation /Repairs- Public Schools(One Block of Three C	81,540,173.07						
17001001/23030106/05000035 Rehabilitation / Repairs of Public School LEA U/Muazu 1 & 2				14,202,359.00	14,202,359.00+		
17001001/23030106/05000036 Rehabilitation / Repairs of Public School LEA Kagoro Road				16,600,155.00	16,600,155.00+		
Total	81,540,173.07	43,524,322.88	127,991,403.00	158,793,917.00	115,269,594.12+	149,000,000.00	149,000,000.00
21001001 - PRIMARY HEALTH CARE							
21001001/23050101/04000011 Contribution to PHC Services		50,000.00	10,000,000.00	10,000,000.00	9,950,000.00+	25,000,000.00	25,000,000.00
21001001/23010122/04000012 Purchase of Building for PHC at ward 6 of KSLG		13,000,000.00	15,000,000.00	15,000,000.00	2,000,000.00+	10,000,000.00	10,000,000.00
21001001/23010122/04000014 Purchase of relief materials		1,428,000.00	5,000,000.00	5,000,000.00	3,572,000.00+	47,500,000.00	47,500,000.00
21001001/23040104/04000015 Refuse Evacuation and Waste Management		81,110,664.80	91,554,274.00	91,554,274.00	10,443,609.20+	25,000,000.00	25,000,000.00
21001001/23030105/04000016 Rehabilitation /Repairs- PHC Clinics at Lawal Garba ward 6			22,000,000.00	22,000,000.00	22,000,000.00+		
21001001/23040104/04000017 Sanitation Programme			4,000,000.00	4,000,000.00	4,000,000.00+	25,000,000.00	25,000,000.00
Total		95,588,664.80	147,554,274.00	147,554,274.00	51,965,609.20+	132,500,000.00	132,500,000.00

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF KADUNA SOUTH LOCAL GOVERNMENT

SUBMITTED TO:

KADUNA STATE HOUSE OF ASSEMBLY

KADUNA SOUTH LOCAL GOVERNMENT

PROFILE OF ELECTED OFFICIALS

Hon. Alhaji Kabiru Yakubu Jarimi	Executive Chairman
Hon. Yakubu Sani	T/Wada South Ward
Hon. Ja'afaru Aliyu	T/Wada West Ward
Hon. Ayuba Ibrahim	T/Wada North Ward
Hon. Samson Bala	Kakuri Gwari Ward
Hon. Yusuf Ibrahim	Makera Ward
Hon. Mohammed Bello Musa	Barnawa Ward
Hon. Nafi'u Abdullah	Badikko/Kurmin Mashi Ward
Hon. Theophulus Madami	Kakuri Hausa Ward
Hon. Suleiman M. Anbabu	S/Gari South Ward
Hon. Abdulmutalab Isa Daura	S/Gari North Ward
Hon. Kajan Joshua	Television Ward
Hon. Abduljalal Tasiu Imam	Tudun Nupawa Ward
Hon. Yahaya Alhassan	Ungwan Sanusi Ward

MANAGEMENT STAFF

Alh. Abdurrahman Yahaya	Local Government Secretary
Alh. Mamood A. Musa	Director Admin & Finance
Mr. Bitrus Inuwa	Local Government Treasurer
Mrs. Rhoda Shekarau	Director Agriculture & Forestry
Mrs. Grace Sarki Yada	Director Education & Social Development
Alh. Hassana Musa	Director Works and Infrastructure
Alh. Abdulmutalib Adamu	Director Primary Health Care

RECORD KEEPING:

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provisions of the financial memoranda, public finance (Control and Management) Act 1958 as amended, Local Government Administration Law 2018 of Kaduna State and other relevant legislations. However there were lapses, which involved payment for work not executed.

CASH FLOW STATEMENTS**RECEIPTS:**

The total receipts during the year amounted to two billion, nine hundred and five million, forty-two thousand, eight hundred and eighty-four naira, nineteen kobo (N2,905,042,884.19) only. This is made up of the following:

Statutory Allocation	-	N2,199,311,858.07
Value Added Tax	-	N621,905,454.50
Independent Revenue	-	N4,385,800.00
Below the line receipts	-	<u>N79,439,771.62</u>
Total	=	N2,905,042,884.19

Allocation from the federation account represents 97.15%, while independent revenue represents 0.15%. There has been a progressive decline in independent revenue of the year 2017 which amounted to N144,228,289.87, that of 2018, N15,174,155.69 and that of 2019 which is N4,385,800.00. Most worrisome is the issue of 10% share of internally generated revenue which comes from the state Government that has not been reflected within these recent years.

PAYMENTS:

The total payments during the year amounted to three billion and nine million, nine hundred and twelve thousand, three hundred and sixty-one naira, forty-three kobo (N3,009,912,361.43) only. This is made up of the following:

Recurrent Expenditure	-	N2,661,484,075.15
Capital Expenditure	-	<u>N348,428,286.28</u>
Total	=	N3,009,912,361.43

Thus, the amount spent on recurrent expenditure is 88.42% while that spent on capital expenditure is 11.58%. This indicates that not much attention is given to infrastructural development. There is need for improvement on developmental projects.

WORK PAID FOR BUT NOT EXECUTED

Projects for dressing of roads and drainages at Markaz Avenue Sabon Gari and Atiku Auwal Avenue Ung. Sanusi at the sum of N12,514,150.00 and N15,333,898.00 respectively were awarded to Skyway Construction Nigeria Limited. The contractor was paid a mobilization of N5,631,367.50 and N6,990,254.10 for Markaz Avenue and Atiku Auwal Avenue totaling N12,621,621.60. The value of work executed at the project sites was N460,411.00 for the two Markaz Avenue and Atiku Auwal Avenue projects. The project inspection team went to site and discovered that only clearing of the sites and excavation of the roads were done which both sum up to N847,311.00. Apart from these nothing has been done on the sites and the contractor has even abandoned the sites. This is summarized as follows:

Dressing of road and drainage at Markaz, avenue

At the sum of	-	N12,514,150.00
Mobilization paid	-	N5,631,367.50
Value of work executed	-	<u>N460,411.00</u>
(a-c)	=	N5,170,956.50

Dressing of road and drainage at Atiku Auwal Avenue

At the sum of	-	N15,333,898.00
Mobilization paid	-	N6,990,254.10
Value of work executed	-	<u>N386,900.00</u>
(b-c)	=	N6,603,354.10

I invited the management for a discussion on these projects and they promised to get the contractor to remobilize to site, but as at the time of writing this report, no action has been taken and neither has the money been recovered. In view of this, the management should be impressed upon to ensure that the money advanced to the contractor is recovered or he goes back to site immediately.

STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS

Total investments of the Local Government stood at N10,806,666.66. However, neither dividends nor growth was recorded during the year. This has been the trend over the years. This is because the companies invested in are moribund. The management should consider more viable investments options that may guarantee some returns.

TREASURIES AND BANKS

As at 31st December 2019, the Local Government had a nil cash balance while the bank accounts had the follo

UBA main account No. 101xxxxx26	N13,608.40
UBA projects account No. 1021826228	N31,563.11
Total	=N45,171.51

This has been certified by me.

ADVANCES AND DEPOSITS

All advances have been retired and 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

KADUNA SOUTH LOCAL GOVERNMENT

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

MONTHS	FAAC	FAAC ALLOCTION	STATUTORY DEDUCT	OTHER DEDUCTIONS	BALANCE
JANUARY		230,933,343.52	174,923,594.13	31,717,973.34	24,291,776.05
FEBRUARY		232,978,075.98	177,338,691.75	23,562,238.92	32,077,145.31
MARCH		218,721,932.48	164,258,248.85	34,765,593.32	19,698,090.31
APRIL		217,324,460.88	179,007,802.22	31,095,343.34	7,221,315.32
MAY		216,154,887.48	163,442,041.73	18,089,673.06	34,623,172.69
JUNE		241,649,327.38	161,811,192.36	18,089,673.06	61,748,461.96
JULY		259,838,418.78	160,998,385.24	39,474,653.93	59,365,379.61
AUGUST		248,382,203.67	157,232,785.11	33,672,480.01	57,476,938.55
SEPTEMBER		245,416,573.67	158,980,909.43	41,303,739.25	45,131,924.99
OCTOBER		250,894,818.15	217,852,532.19	33,042,285.96	0.00
NOVEMBER		235,924,068.75	195,898,560.65	38,478,766.06	1,546,742.04
DECEMBER		222,999,201.83	200,849,141.65	42,108,204.64	-19,958,144.46
TOTAL		2,821,217,312.57	2,112,593,885.31	385,400,624.89	323,222,802.37

MONTHS	STATUTORY	VAT	SHARE OF EXC GAIN	EXCESS BANK	SHARE OF GOODS	ADDITIONAL FUND	SHARE OF FOREX	SOLID MINERALS	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL	
	ALLOCATION		DIFFERENCE	CHARGES	VALUE CONSIDER	FROM NNPC	EQUALISATION					
JANUARY	175,941,858.49	54,674,194.17	317,290.86								230,933,343.52	
FEBRUARY	160,485,911.37	56,069,746.02	211,317.73	2,950,103.92					13,260,996.94		232,978,075.98	
MARCH	152,390,427.35	50,640,547.86	273,619.08	1,458,789.73			13,958,539.46				218,721,923.48	
APRIL	143,670,884.93	48,971,931.97	208,780.37		17,178,495.00	3,159,726.36	4,134,642.25				217,324,460.88	
MAY	165,223,020.68	50,640,780.66	291,086.14								216,154,887.48	
JUNE	184,929,870.69	56,346,776.17	372,680.52								241,649,327.38	
JULY	202,210,342.11	57,293,185.68	334,890.99								259,838,418.78	
AUGUST	197,013,689.52	51,043,058.68	325,455.47								248,382,203.67	
SEPTEMBER	198,355,913.37	46,090,973.79	332,324.56	637,361.95							245,416,573.67	
OCTOBER	193,027,482.87	48,867,663.40	304,574.19				6,319,452.73	2,375,644.96			250,894,818.15	
NOVEMBER	180,364,898.08	55,200,553.53	358,617.14								235,924,068.75	
DECEMBER	159,734,368.60	46,066,047.57	252,249.93				16,746,549.73				222,799,215.83	
TOTAL	2,113,348,668.06	621,905,459.50	3,582,886.98	5,046,255.60	17,178,495.00	3,159,726.36	41,159,184.17	2,375,644.96	13,260,996.94	0.00	0.00	2,821,217,312.57

From the table above, the sum of two billion, eight hundred and twenty-one million, two hundred and seventeen thousand, three hundred and twelve naira, fifty seven kobo (N2,821,217,312.57) 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 two billion, one hundred and twelve million, five hundred and ninety-three thousand, eight hundred and eighty-five naira, thirty-one kobo (N2,112,593,885.31) only went to statutory deductions, three hundred and eighty-five million, four hundred thousand, six hundred and twenty-four naira, eighty-nine kobo (N385,400,624.89) only went to other deductions while the remaining balance of three hundred and twenty-three million, two hundred and twenty-two thousand, eight hundred and two naira, thirty-seven kobo (N323,222,802.37) 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 Kaduna South Local Government except for the 10% internally generated revenue from the State Government that was not remitted.

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



ATIKU MUSA FCNA
AUDITOR-GENERAL