

KAJURU LOCAL GOVERNMENT OF KADUNA STATE



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

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PART 1

REPORT OF THE TREASURER WITH FINANCIAL STATEMENT

PROFILE

HON. FELICIA KYOMSON : CHAIRMAN (CARETAKER COMMITTEE)

MANAGEMENT STAFF

MAHMOOD A. MUSA	:	DIRECTOR ADMIN AND FINANCE
ABDULMALIK HALILU	:	LOCAL GOVERNMENT TREASURER
RUTH MARCUS	:	DIR. EDUCATION AND SOCIAL DEVELOPMENT
RUTH YOHANNA	:	DIR. PRIMARY HEALTH CARE DEPT
GRACE ISTIFANUS	:	WORKS AND INFRASTRUCTURE
GRABA SHEHU SADIQ	:	DEPUTY DIR. BUDGET PLANNING RES. & STATISTICS
QUEEN SAIDU	:	AGRIC AND NATURAL RESOURCES

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



**HON. FELICIA KYOMSON
CHAIRMAN
(CARETAKER COMMITTEE)**



**NURADEEN TIJJANI
COUNCIL SECRETARY**



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



**ABDULMALIK HALILU
LOCAL GOV'T. TREASURER**

1.0 CHAIRMAN'S REPORT

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



HON. FELICIA KYOMSON
CHAIRMAN CARETAKER COMMITTEE

HON. FELICIA KYOMSON
EXECUTIVE CHAIRMAN

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 31st December, 2018 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 48 of this Report and consist of the following financial statements converted to International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 47 to 50

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 ₦1.942Billion. The total recurrent payment charged to the Fund in line with Kajuru Local Government Appropriation Act 2018 was ₦1.768Billion. The operation of the Fund resulted into a net recurrent surplus of ₦0.174 million for the year. The closing balance of the fund as at 31st December, 2018 was ₦0.185 million.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		10,598,615.60		25,746,662.95
Recurrent Receipts	1,942,564,064.28		1,679,141,829.69	
Recurrent Expenditure	1,768,087,656.42		1,694,289,877.04	
Net Recurrent Surplus/(Deficit)		174,476,407.86		(15,148,047.35)
Closing Balance		185,075,023.46		10,598,615.60

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 ₦0.436Million and total capital expenditure charged to the fund amounted to ₦0.436Million.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	436,822,117.34		9,031,500.97	
Capital Expenditure	436,822,117.34		9,031,500.97	
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 ₦1,942,564,064.28 and total payment was ₦1,768,087,656.42. An overall net Surplus cash flow of ₦174,476,407.86 was recorded during the year. The liquidity position as at 31st December, 2017 was ₦185,075,023.46:

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		10,598,615.60		25,746,662.95
Total Receipts	1,942,564,064.28		1,679,141,829.69	
Total Payments	1,768,087,656.42		1,694,289,877.04	
Net Cash Surplus/(Deficit)		174,476,407.86		(15,148,047.35)
Closing Cash/Bank Balance		185,075,023.46		10,598,615.60
Represented by:				
Consolidated Revenue Fund	185,075,023.46		10,598,615.60	
Capital Development Fund	-		-	
Total Public Funds		185,075,023.46		10,598,615.60

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 Kajuru Local Government at Mold Computers and Communication Ltd Kaduna

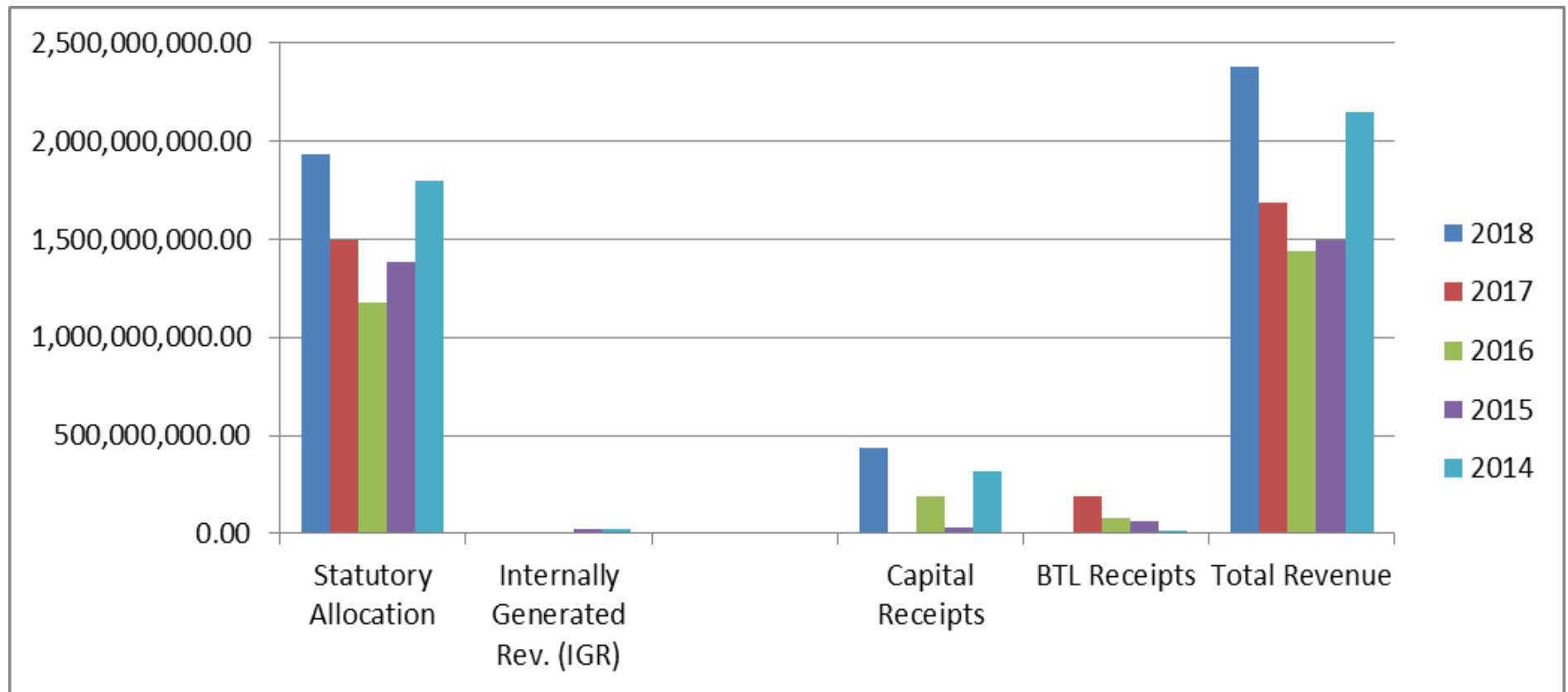
3.1 CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	25,746,662.95	10,598,615.60	144,130,412.00	144,130,412.00	133,531,796.40-		
RECEIPTS							
Statutory Allocation	1,493,516,284.19	1,933,747,950.61	2,204,337,619.00	2,401,637,476.00	467,889,525.39-	2,428,251,689.00	
Internally Generated Revenue		180,000.00	28,316,208.00	28,316,208.00	28,136,208.00-	31,147,824.00	
Transfer from CRF	9,031,500.97	436,822,117.34	702,017,805.00	665,017,805.00	228,195,687.66-	774,510,717.00	
Miscellaneous Capital Receipts				149,510,453.00	149,510,453.00-		
BTL Receipts	185,625,545.50	8,636,113.67			8,636,113.67+		
Total Current Year Receipts	1,688,173,330.66	2,379,386,181.62	2,934,671,632.00	3,244,481,942.00	865,095,760.38-	3,233,910,230.00	
Total Funds Available	1,713,919,993.61	2,389,984,797.22	3,078,802,044.00	3,388,612,354.00	998,627,556.78-	3,233,910,230.00	
Recurrent Expenditure: Economic Classification							
Employees Compensation	1,099,612,650.51	941,119,775.75	1,044,284,156.00	1,098,703,516.00	157,583,740.25+	679,736,778.00	679,736,778.00
Social Benefits	239,276,270.96		13,071,377.00	82,068,745.00	82,068,745.00+	17,072,500.00	17,072,500.00
Overhead Costs	159,130,709.10	381,509,649.66	473,280,489.00	510,280,489.00	128,770,839.34+	412,394,990.00	412,394,990.00
Service Wide Vote	1,613,200.00			73,883,129.00	73,883,129.00+		
BTL Payments	185,625,545.50	8,636,113.67			8,636,113.67-		
Transfer to Capital Development Fund	9,031,500.97	436,822,117.34	702,017,805.00	665,017,805.00	228,195,687.66+	774,510,717.00	
Total Recurrent Expenditure	1,694,289,877.04	1,768,087,656.42	2,232,653,827.00	2,429,953,684.00	661,866,027.58+	1,883,714,985.00	1,109,204,268.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	1,481,500.97	8,568,000.00	20,622,500.00	19,745,000.00	11,177,000.00+	14,500,000.00	14,500,000.00
02 Societal Re - Orientation						2,000,000.00	2,000,000.00
04 Improvement to Human Health	250,000.00	163,270,863.00	180,623,552.00	168,623,552.00	5,352,689.00+	183,623,552.00	13,000,000.00
05 Enhancing Skills and Knowledge		83,606,372.84	177,400,000.00	169,400,000.00	85,793,627.16+	153,400,000.00	153,400,000.00
06 - Housing and Urban Development		14,126,134.30	38,127,500.00	38,127,500.00	24,001,365.70+	50,127,500.00	50,127,500.00
10 Water Resources and Rural Development		22,510,000.00	78,000,000.00	72,500,000.00	49,990,000.00+	75,300,000.00	75,300,000.00
11 Information Communication & Technology			6,000,000.00	7,000,000.00	7,000,000.00+	5,000,000.00	5,000,000.00
13 Reform of Government and Governance		90,550,285.84	179,007,500.00	227,399,019.00	136,848,733.16+	89,012,500.00	89,012,500.00
14 Power	5,500,000.00	29,640,039.50	39,180,200.00	75,301,834.00	45,661,794.50+	81,495,000.00	81,495,000.00
17 Road	1,800,000.00	24,550,421.86	127,186,965.00	180,561,765.00	156,011,343.14+	120,052,165.00	120,052,165.00
Total Capital Expenditure by Program	9,031,500.97	436,822,117.34	846,148,217.00	958,658,670.00	521,836,552.66+	774,510,717.00	603,887,165.00
Total Expenditure (Budget Size)	1,703,321,378.01	2,204,909,773.76	3,078,802,044.00	3,388,612,354.00	1,183,702,580.24+	2,658,225,702.00	1,713,091,433.00
Budget Surplus/(Deficit)	10,598,615.60	185,075,023.46			185,075,023.46+	575,684,528.00	1,713,091,433.00
Financing of Deficit by Borrowing							
Closing Balance	10,598,615.60	185,075,023.46			185,075,023.46+	575,684,528.00	1,713,091,433.00

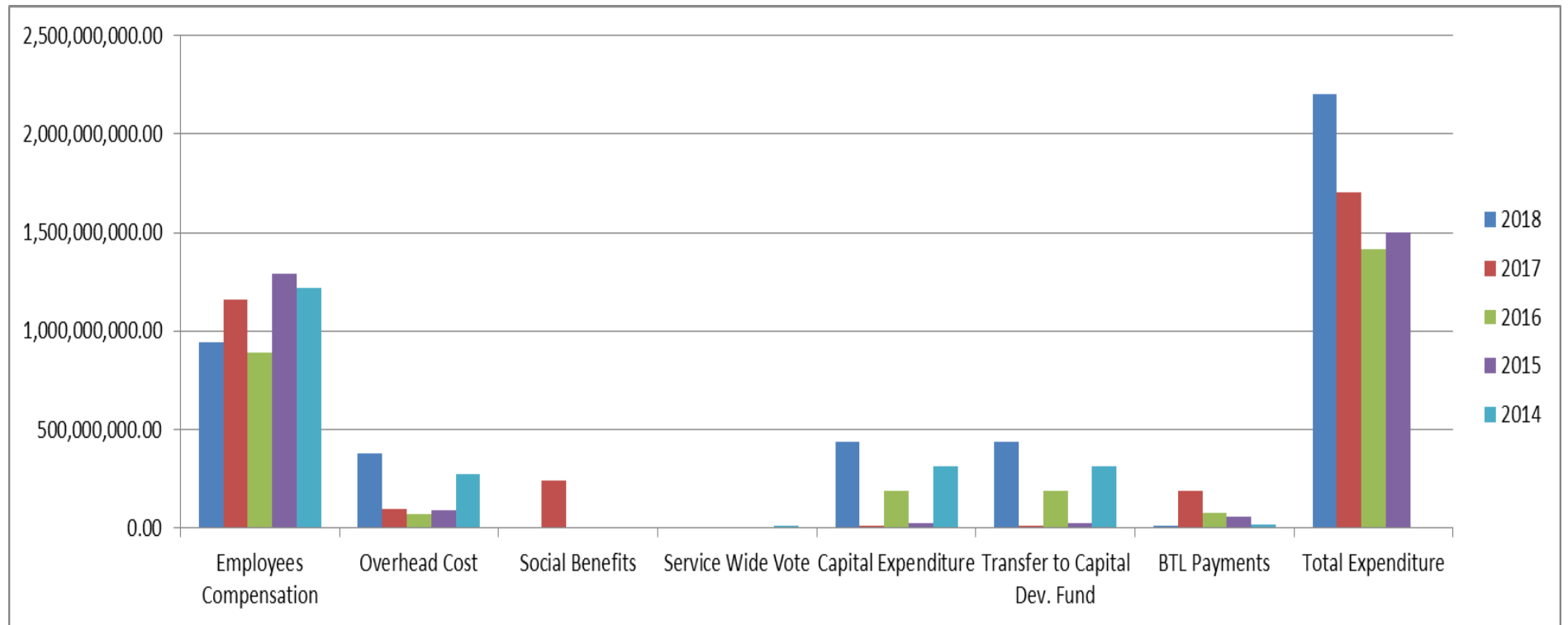
3.2 FIVE YEAR FINANCIAL SUMMARY

RECEIPTS:	2018	2017	2016	2015	2014
Statutory Allocation	1,933,747,950.61	1,493,516,284.19	1,176,033,084.26	1,384,505,763.05	1,798,282,610.25
Internally Generated Rev. (IGR)	180,000.00		1,494,964.95	25,984,598.01	22,150,082.04
Capital Receipts	436,822,117.34	9,031,500.97	186,390,991.15	27,367,585.96	313,662,245.64
BTL Receipts	8,636,113.67	185,625,545.50	75,057,001.87	58,160,464.78	16,804,187.34
Total Receipts	2,379,386,181.62	1,688,173,330.66	1,438,976,042.23	1,496,018,411.80	2,150,899,125.27
PAYMENTS:					
Employees Compensation	941,119,775.75	1,160,922,650.51	892,746,868.38	1,289,565,035.69	1,218,879,140.75
Overhead Cost	381,509,649.66	97,820,709.10	72,648,391.64	91,668,609.03	275,399,465.93
Social Benefits		239,276,270.96			
Service Wide Vote		1,613,200.00		3,640,000.00	10,845,371.00
Capital Expenditure	436,822,117.34	9,031,500.97	186,390,991.15	27,367,585.96	313,662,245.64
Transfer to Capital Dev. Fund	436,822,117.34	9,031,500.97	186,390,991.15	27,367,585.96	313,662,245.64
BTL Payments	8,636,113.67	185,625,545.50	75,057,001.87	58,160,464.78	16,804,187.34
Total Expenditure	2,204,909,773.76	1,703,321,378.01	1,413,234,244.19	1,497,769,281.42	2,149,252,656.30
CASH BALANCES					
Net Cash Surplus/(Deficit)	174,476,407.86	(15,148,047.35)	25,741,798.04	(1,750,869.62)	1,646,468.97
Opening Cash Balance	10,598,615.60	25,746,662.95	4,864.91	1,755,734.53	109,265.56
Closing Cash Balance	185,075,023.46	10,598,615.60	25,746,662.95	4,864.91	1,755,734.53

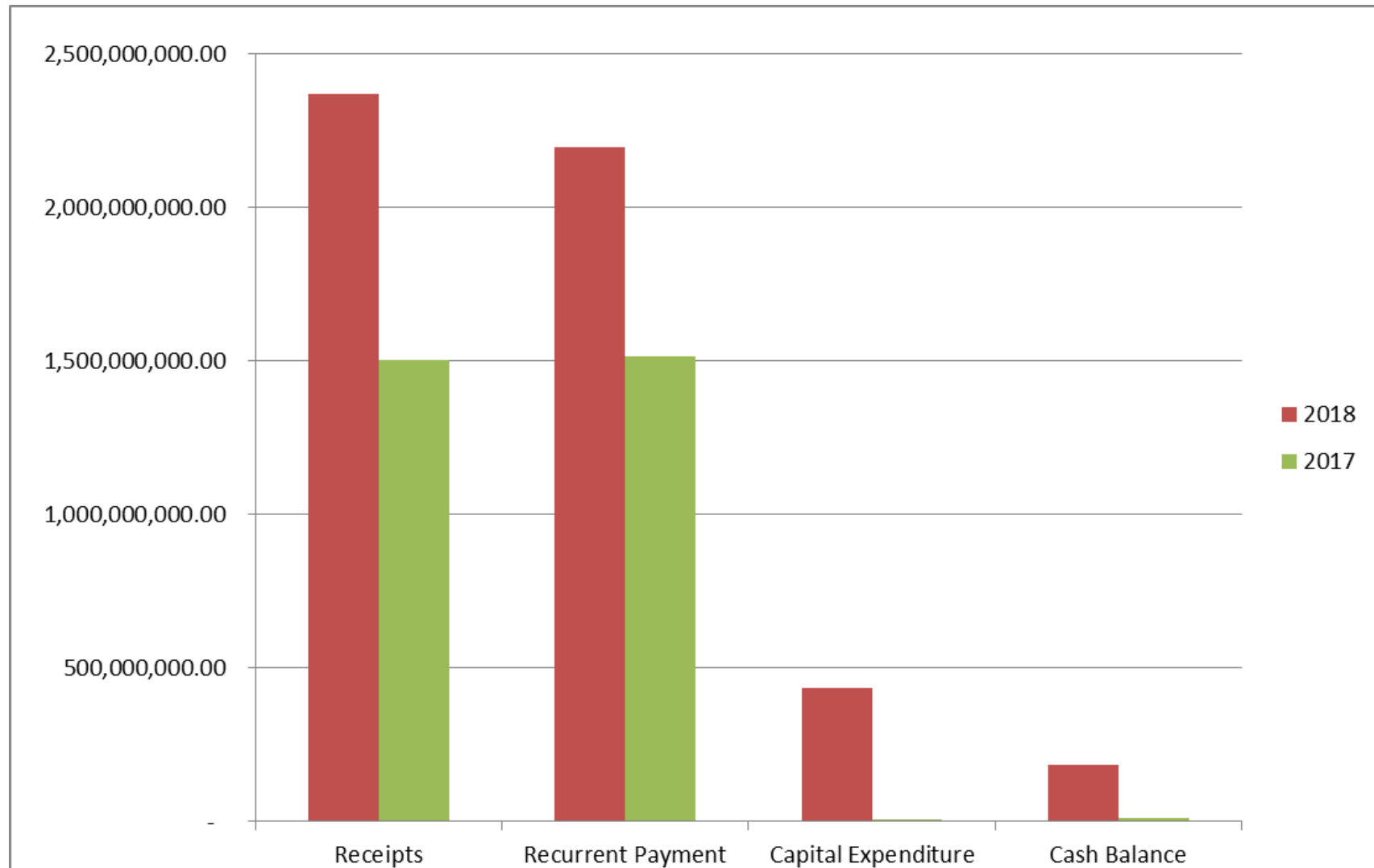
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2018 AND 2017



4.0 STATEMENT OF ACCOUNTING POLICIES

The accounting policies adopted in the preparation of the financial statements of 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

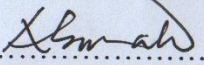
Capital costs are recognized in their year of occurrence only.

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 31st December, 2018 and its operation for the year ended on that date.

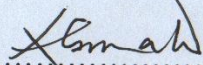
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.


.....

ABDULMALIK HALILU
TREASURER

.....
 20-11-19
DATE

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

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

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ABDULMALIK HALILU
TREASURER
 20-11-19
DATE

.....

HON. FELICIA KYOMSON
CHAIRMAN CARETAKER COMMITTEE
 20/11/2019
DATE

AUDIT CERTIFICATE

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

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

BASIS OF OPINION

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

OPINION

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



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

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual	Actual
		2018	2017
		N	N
Cash Flow from Operating Activities:			
Statutory Allocation	1	1,580,935,276.57	1,178,498,479.18
Share of Value Added Tax	2	352,812,674.04	315,017,805.01
Independent Revenue	3	180,000.00	
Total Receipts		1,933,927,950.61	1,493,516,284.19
Recurrent Payments:			
Employees Compensation	4	941,119,775.75	1,099,612,650.51
Social Benefits	5		239,276,270.96
Overhead Cost	6	381,509,649.66	159,130,709.10
CRFC - (Excluding Social Benefits and Public Debt)	7		1,613,200.00
Total Payments		1,322,629,425.41	1,499,632,830.57
Net Cash Flow from Operating Activities		611,298,525.20	6,116,546.38
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	8,568,000.00	1,481,500.97
Improvement to Human Health	11	163,270,863.00	250,000.00
Enhancing Skills and Knowledge	12	83,606,372.84	
Housing and Urban Development	13	14,126,134.30	
Water Resources and Rural Development	17	22,510,000.00	
Reform of Government and Governance	20	90,550,285.84	
Power	21	29,640,039.50	5,500,000.00
Road	24	24,550,421.86	1,800,000.00
Net Cash Flow from Investing Activities	29	436,822,117.34	9,031,500.97
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	8,636,113.67	185,625,545.50
Below-The-Line Payments	37	8,636,113.67	185,625,545.50
Net Surplus(Deficit) for the Year		174,476,407.86	(15,148,047.35)
Opening Balance		10,598,615.60	25,746,662.95
Closing Balance	38	185,075,023.46	10,598,615.60

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2018	Actual 2017
		N	N
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	185,075,023.46	10,598,615.60
Sub Total		185,075,023.46	10,598,615.60
Investments and Other Assets			
Investments	40	16,000,000.00	16,000,000.00
Advances	41	1,883,000.00	
Sub Total		17,883,000.00	16,000,000.00
Total Assets		202,958,023.46	26,598,615.60
Public Funds:			
Consolidated Revenue Fund	42	185,075,023.46	10,598,615.60
Capital Development Fund	43		
Other Funds	44	16,000,000.00	16,000,000.00
Sub - Total: Public Funds		201,075,023.46	26,598,615.60
LIABILITIES:			
Liability Over Assets	45	1,883,000.00	
Sub Total: Liabilities		1,883,000.00	
Public Funds + Liabilities		202,958,023.46	26,598,615.60

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		25,746,662.95	10,598,615.60			10,598,615.60+		
Add: Recurrent Receipts:								
Statutory Allocation		1,026,549,060.43	1,539,448,772.74	1,710,865,620.00	1,710,865,620.00	171,416,847.26-	1,726,889,700.00	1,899,578,679.00
Share of VAT		315,017,805.01	352,812,674.04	13,102,175.00	13,102,175.00	339,710,499.04+	528,406,147.00	584,246,759.00
Excess Crude		43,348,726.41						
Budget Augmentation		19,276,338.37	3,758,988.76			3,758,988.76+		
Refund from Paris Club					197,299,857.00	197,299,857.00-	158,543,453.00	174,397,798.00
10% IGR State Contribution				480,369,824.00	480,369,824.00	480,369,824.00-	14,412,389.00	15,853,631.00
Exchange Rate Difference		89,324,353.97	37,727,515.07			37,727,515.07+		
Sub Total: Statutory Allocation		1,493,516,284.19	1,933,747,950.61	2,204,337,619.00	2,401,637,476.00	467,889,525.39-	2,428,251,689.00	2,674,076,867.00
Licenses	50			3,413,017.00	3,413,017.00	3,413,017.00-	879,328.00	
Fees	52			8,747,961.00	8,747,961.00	8,747,961.00-	12,497,743.00	3,024,970.00
Earnings	55		180,000.00	16,155,230.00	16,155,230.00	15,975,230.00-	17,770,753.00	18,232,578.00
Total: Independent Revenue			180,000.00	28,316,208.00	28,316,208.00	28,136,208.00-	31,147,824.00	21,257,548.00
Total Recurrent Receipts		1,493,516,284.19	1,933,927,950.61	2,232,653,827.00	2,429,953,684.00	496,025,733.39-	2,459,399,513.00	2,695,334,415.00
Total Funds Available		1,519,262,947.14	1,944,526,566.21	2,232,653,827.00	2,429,953,684.00	485,427,117.79-	2,459,399,513.00	2,695,334,415.00
Less Recurrent Payments:								
Employees Compensation	63	1,099,612,650.51	941,119,775.75	1,044,284,156.00	1,098,703,516.00	157,583,740.25+	679,736,778.00	679,736,778.00
Social Benefits	64	239,276,270.96		13,071,377.00	82,068,745.00	82,068,745.00+	17,072,500.00	17,072,500.00
Overhead Cost	65	159,130,709.10	381,509,649.66	473,280,489.00	510,280,489.00	128,770,839.34+	412,394,990.00	412,394,990.00
CRFC - (Excluding Social Benefits and Public Debts)	66	1,613,200.00			73,883,129.00	73,883,129.00+		
Total Recurrent Payments		1,499,632,830.57	1,322,629,425.41	1,530,636,022.00	1,764,935,879.00	442,306,453.59+	1,109,204,268.00	1,109,204,268.00
Other Cash Movement								
Below-The-Line Receipts	67	185,625,545.50	8,636,113.67			8,636,113.67+		
Below-The-Line Payments	68	185,625,545.50	8,636,113.67			8,636,113.67-		
Net Recurrent Funds before Transfers		19,630,116.57	621,897,140.80	702,017,805.00	665,017,805.00	43,120,664.20-	1,350,195,245.00	1,586,130,147.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		9,031,500.97	436,822,117.34	702,017,805.00	665,017,805.00	228,195,687.66+	774,510,717.00	774,510,717.00
Total Appropriations/Transfers		9,031,500.97	436,822,117.34	702,017,805.00	665,017,805.00	228,195,687.66+	774,510,717.00	774,510,717.00
Closing Balance		10,598,615.60	185,075,023.46			185,075,023.46+	575,684,528.00	811,619,430.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				144,130,412.00	144,130,412.00	144,130,412.00-		
Add: Capital Receipts								
Transfer from Consolidated Revenue		9,031,500.97	436,822,117.34	702,017,805.00	665,017,805.00	228,195,687.66-	774,510,717.00	774,510,717.00
Other Capital Receipts	70				149,510,453.00	149,510,453.00-		
Sub Total: Capital Receipts		9,031,500.97	436,822,117.34	702,017,805.00	814,528,258.00	377,706,140.66-	774,510,717.00	774,510,717.00
Total Capital Funds Available		9,031,500.97	436,822,117.34	846,148,217.00	958,658,670.00	521,836,552.66-	774,510,717.00	774,510,717.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71		66,687,713.84	146,135,000.00	228,766,519.00	162,078,805.16+	257,763,552.00	257,763,552.00
Economic Affairs	74	8,781,500.97	123,257,167.66	335,989,665.00	390,868,599.00	267,611,431.34+	345,347,165.00	345,347,165.00
Health	77	250,000.00	163,270,863.00	180,623,552.00	168,623,552.00	5,352,689.00+	13,000,000.00	13,000,000.00
Education	79		83,606,372.84	183,400,000.00	170,400,000.00	86,793,627.16+	158,400,000.00	158,400,000.00
Total Capital Expenditure		9,031,500.97	436,822,117.34	846,148,217.00	958,658,670.00	521,836,552.66+	774,510,717.00	774,510,717.00

NOTES TO CASH FLOW STATEMENT

	Notes	Actual 2018 N	Actual 2017 N
Note 1 - Statutory Allocation			
25001001/11010001 Statutory Allocation		1,539,448,772.74	1,026,549,060.43
25001001/11010003 Excess Crude			43,348,726.41
25001001/11010005 Budget Augmentation		3,758,988.76	19,276,338.37
25001001/11010013 Exchange Rate Difference		37,727,515.07	89,324,353.97
Total		1,580,935,276.57	1,178,498,479.18
Note 2 - Share of Value Added Tax			
25001001/11010002 Share of VAT		352,812,674.04	315,017,805.01
This represent Share of VAT from FAAC			
Note 3 - Independent Revenue			
Earnings		180,000.00	
Total		180,000.00	
Note 4 - Employees Compensation			
Contribution for Primary Teachers Salaries		524,668,366.43	653,975,908.62
Local Government Staff	3A	416,451,409.32	445,636,741.89
Total		941,119,775.75	1,099,612,650.51
Note 4A - Local Government Staff			
Kajuru Local Govt		416,451,409.32	445,636,741.89
Total		416,451,409.32	445,636,741.89
Note 5 - Social Benefits			
Pension			147,447,439.35
Total			239,276,270.96
Note 6 - Overhead Costs			
Transport and Travelling		8,471,583.32	47,856,899.74
Utilities		875,000.00	480,000.00
Material and Supplies		19,764,318.30	4,864,456.49
Maintenance Services		6,924,900.00	3,142,000.00
Training		6,753,000.00	1,300,000.00
Other Services		145,725,342.02	54,355,744.00
Consulting & Professional Services		18,349,240.20	560,000.00
Fuel and Lubricants		1,407,000.00	
Financial Charges		2,097,262.50	4,690,438.30

Notes To Cash Flow Statement – Cont'd

	Notes	Actual 2018	Actual 2017
		₦	₦
Miscellaneous Expenses		167,030,803.32	41,332,670.57
Staff Loans and Advances			548,500.00
Local Grants and Contributions		3,900,000.00	
Total		381,298,449.66	159,130,709.10
Note 7 - CRFC (Excluding Social Benefits and Public Debts)			
20001001/22060203 Settlement of Liability			1,613,200.00
Total			1,613,200.00
Note 8 - Economic Empowerment Through Agriculture			
15000000/23020113/0100020 Rehab/Repairs of Fertilizer Store - Fertilizer Central Store		4,568,000.00	1,481,500.97
15000000/23020113/0100022 Construction of slaughter slabs at kasuwanmagani		4,000,000.00	
Total		8,568,000.00	1,481,500.97
Note 11 - Improvement to Human Health			
21001001/23030105/04000001 Renov of 5no of Hlth Clinics @IriIduLibere and Akuze		156,356,215.00	
21001001/23040104/04000036 Contribution to Primary Health Care Agency		6,914,648.00	250,000.00
Total		163,270,863.00	250,000.00
Note 12 - Enhancing Skills and Knowledge			
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@UBEPriSchUng.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		11,253,326.00	
17001001/23020107/05000049 Exams Hall GSS MARO GSS U/GAMU		1,680,000.00	
17001001/23020107/05000051 Construction of 1 Block of 2 classrooms with an office at UB		7,000,000.00	
17001001/23020107/05000052 Construction of 1 Block of 2 Classrooms and office UBE Ibig		8,650,252.00	
17001001/23010113/05000054 Construction of 1 Block of 2 Classrooms and office LEA Kutu		7,895,000.00	
17001001/23020107/05000055 Construction of 1Block of 2Classrooms and Office GJDSS Ekuze		6,845,000.00	
Total		83,606,372.84	
Note 13 - Housing and Urban Development			
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	
Total		14,126,134.30	
Note 17 - Water Resources and Rural Development		22,510,000.00	

Notes To Cash Flow Statement – Cont'd

	Notes	Actual	Actual
		2018	2017
		₦	₦
34001001/23030104/1000046	Rehabilitation/Repairs - Water Facilities - 3no at Kajuru	5,050,000.00	
34001001/23030104/1000052	Rehabilitation/Repairs - Water Facilities -3No at Rimau	1,350,000.00	
34001001/23020105/1000054	Construction/Provision of Boreholes S/GarinAfogo	840,000.00	
34001001/23020105/1000056	Construction/Provision of Boreholes - Buda Kadara	990,000.00	
34001001/23020105/1000059	Constr./Prov of Borehole-L.G. Sec 2No &Kajuru Town 1No	3,240,000.00	
34001001/23020105/1000061	Constr./Prov of Borehole - UngwanSarkiKasuwanMagani	9,260,000.00	
34001001/23020105/1000064	Constr./Provision of Boreholes - Ung. Aku	940,000.00	
34001001/23020105/1000067	Constr./Provision of Boreholes - Kujeni	840,000.00	
Note - 20 Reform of Government and Governance			
25001001/23030101/13000007	Rehabilitation/ Repairs of Local Govt. staff Quarters at kaj	15,878,432.94	
25001001/23010112/13000021	purchase of furniture and fittings	9,502,000.00	
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	
34001001/23020118/13000015	Cont/Prov. of Pub Toilets -3No VIP Toilets at LG Secretariat	9,430,000.00	
Total		90,550,285.84	
Note 21 - Power			
25001001/23030102/14000002	Installation/Repairs of Transformer at Gyengyere	4,671,124.25	
34001001/23020103/14000012	Stepping Down of Electricity at KampaninIburu	4,668,915.25	
34001001/23020114/14000014	Idon Gida-MakoroSabon Gida Rimau		5,500,000.00
34001001/23020103/14000015	Purchase of Transformers - Sabon Gida Rimau	5,000,000.00	
34001001/23020103/14000016	Stepping Down of Electricity at Sabon Gida Rimau	5,600,000.00	
34001001/23020103/14000017	Rural Electrification Idon Gida - makoro	9,700,000.00	
Total		29,640,039.50	5,500,000.00
Note 24 - Road			
34001001/23020114/17000011	Construction of Bridges KWATAGIYA KASUWAN MAGANI		1,800,000.00
34001001/23020101/17000023	Construction/Provision of Roads- MarabanDanbagudu to Avong	14,965,222.00	
34001001/23020114/17000033	Construction of culverts along IdonHanya - Idon Gida Road	9,585,199.86	
Total		24,550,421.86	1,800,000.00
Note 29 - Net Cash Flow from Investing Activities by Sector:			
Capital Expenditure by Administrative Sector		71,358,838.09	
Capital Expenditure by Economic Sector		118,586,043.41	8,781,500.97
Capital Expenditure by Social Sector		246,877,235.84	250,000.00
Total	29	436,822,117.34	9,031,500.97

Notes To Cash Flow Statement – Cont'd

	Notes	Actual 2018 ₦	Actual 2017 ₦
Note 29A - Net Cash Flow From Investment Activities by Economic:			
Purchase of Fixed Assets General		9,502,000.00	
Construction and Provision of Fixed Assets General		172,619,487.11	8,781,500.97
Rehabilitation and Repairs of Fixed Assets General		206,478,701.33	
Preservation of the Environment General		6,914,648.00	250,000.00
Acquisition of Non Tangible Assets		41,307,280.90	
Total - 29A	29	436,822,117.34	9,031,500.97
Note 29B - Net Cash From Investing Activities by Location			
Kallah Ward		227,797,928.34	8,781,500.97
Rimau Ward		9,7000,000.00	
Kasuwan Magani Ward		1,350,000.00	
Kajuru Ward		9,260,000.00	
Buda Ward		840,000.00	
Tantau Ward		11,670,000.00	
Kufana Ward		163,270,863,.00	250,000.00
Tantau Ward		12,933,326.00	
Total – 29B		436,822,117.34	9,031,500.97
Note 36 - BTL Receipts			
25001001/12150001 With holding Taxes due to FIRS		528,231.25	
25001001/12150002 VAT due to FIRS		600,000.00	
25001001/12150005 Deposits		700,004.00	
25001001/12150006 Loans deduction for Salary Other Deduction for payroll			20,422,877.00
25001001/12150008 10% Contract Retention Charges		600,000.00	
25001001/12150009 SIGMA Pension			8,163,666.93
25001001/12150012 NULGE Deductions		2,738,099.96	792,000.00
25001001/12150013 NHWU Deduction		189,778.46	6,231,159.88
25001001/12150018 Additional Laptop & Printers (Aurora Wireless Ltd 4 of 6)			2,788,706.00
25001001/12150019 Staff Audit & Biometrics			4,700,000.00
25001001/12150021 Personnel Advance Deduction		1,000,000.00	
25001001/12150026 NULGE Loan Deduction		600,000.00	
25001001/12150027 MHWU Loan Deduction			2,923,240.52
25001001/12150000 Refund of Unclaimed Salary		1,680,000.00	47,248,002.76
25001001/12150032 Nut Deduction			174,000.00
25001001/12150034 NUT Endwell			28,786,216.44
25001001/12150035 Credit Direct Deduction			23,626,716.06

Notes To Cash Flow Statement – Cont'd

	Notes	Actual	Actual
		2018	2017
		₦	₦
25001001/12150036 National Housing Fund			19,348,959.91
25001001/12150039 National House Fund			20,420,000.00
Total		8,636,113.67	185,625,545.50
Note 37 - Below the Line Payments			
20001001/22080001 With-Holding Tax Due to FIRS		528,231.25	
20001001/22080002 Vat due to FIRS		600,000.00	
20001001/22080005 Deposits		700,004.00	
20001001/22080006 Loans deduction for Salary Other Deduction for payroll			20,422,877.00
20001001/22080008 10% Contract Retention Charges		600,000.00	
20001001/22080009 SIGMA Pension			8,163,666.93
20001001/22080012 NULGE Deductions		2,738,099.96	792,000.00
20001001/22080013 NHWU Deduction		189,778.46	6,231,159.88
20001001/22080018 Additional Laptop & Printers (Aurora Wireless Ltd 4 of 6)			2,788,706.00
20001001/22080019 Staff Audit & Biometrics			4,700,000.00
20001001/22080021 Personnel Advances Deduction		1,000,000.00	
20001001/22080026 NULGE Loan Deduction		600,000.00	
20001001/22080027 MHWU Loan Deduction			2,923,240.52
20001001/22080030 Refund of Unclaimed Salary		1,680,000.00	47,248,002.76
20001001/22080032 Nut Deduction			174,000.00
20001001/22080034 NUT Endwell			28,786,216.44
20001001/22080035 Credit Direct Deduction			23,626,716.06
20001001/22080036 National House Fund			19,348,959.91
20001001/22080039 A.O.P Shawn			20,420,000.00
Total		8,636,113.67	185,625,545.50
Note 38 - Closing Balance			
20001001/31010114 FCMB Main Account		92,537,511.73	10,598,615.60
20001001/31010121 FCMB SUB ACCOUNT		92,537,511.73	
Sub Total: Cash and Bank		185,075,023.46	10,598,615.60
Total Consolidated Cash & Bank Balances		185,075,023.46	10,598,615.60

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2018	2017
	₦	₦
Note 39 - Treasuries and Banks		
FCMB Main Account	92,537,511.73	10,598,615.60
FCMB SUB ACCOUNT	92,537,511.73	
Total	185,075,023.46	10,598,615.60
Note 40 - Investments		
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
Total	16,000,000.00	16,000,000.00
Note 41 - Advances		
ADV/24/2018 MOHAMMED SHEHU	381,000.00	
ADV/42/2018 S.A RUFAI (LEGAL OFFICER)	1,502,000.00	
Total	1,883,000.00	
Total Advances	1,883,000.00	
Note 42 - Consolidated Revenue Fund		
Opening Balance	10,598,615.60	25,746,662.95
Add/(Less) Net Recurrent Surplus/(Deficit)	174,476,407.86	(15,148,047.35)
Closing Balance	185,075,023.46	10,598,615.60
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Recurrent Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Native Liquor License			799,393.00	799,393.00	799,393.00-	879,328.00	
Kiosk License			2,613,624.00	2,613,624.00	2,613,624.00-		
Total			3,413,017.00	3,413,017.00	3,413,017.00-	879,328.00	
Note 52 - Fees							
Slaughter Fees			3,204,000.00	3,204,000.00	3,204,000.00-	3,524,405.00	
Billboard Advertisement Fees			3,043,984.00	3,043,984.00	3,043,984.00-	3,348,380.00	
Kiosk Fees						2,874,982.00	
Fee Structure For Masts			2,499,977.00	2,499,977.00	2,499,977.00-	2,749,976.00	
Total			8,747,961.00	8,747,961.00	8,747,961.00-	12,497,743.00	
Note 55 - Earnings							
Earning from Market		180,000.00	8,055,230.00	8,055,230.00	7,875,230.00-	8,860,753.00	
Earning from Motor Park			3,600,000.00	3,600,000.00	3,600,000.00-	3,960,000.00	
Cattle Market			4,500,000.00	4,500,000.00	4,500,000.00-	4,950,000.00	
Total		180,000.00	16,155,230.00	16,155,230.00	15,975,230.00-	17,770,753.00	
Note 63 - Employee Compensation							
Personnel Management	317,968,308.58	256,917,610.22	270,236,081.00	270,236,081.00	13,318,470.78+	640,470,378.00	640,470,378.00
Department of Health	127,668,433.31	159,533,799.10	164,076,286.00	164,076,286.00	4,542,486.90+	39,266,400.00	39,266,400.00
Contribution to Primary Education	653,975,908.62	524,668,366.43	609,971,789.00	664,391,149.00	139,722,782.57+		
Total	1,099,612,650.51	941,119,775.75	1,044,284,156.00	1,098,703,516.00	157,583,740.25+	679,736,778.00	679,736,778.00
Note 64 - Social Benefits							
Pension	147,447,439.35		13,071,377.00	47,570,061.00	47,570,061.00+	17,072,500.00	17,072,500.00
Total	239,276,270.96		13,071,377.00	82,068,745.00	82,068,745.00+	17,072,500.00	17,072,500.00
Note 65 - Overhead Cost							
Office of the Chairman	17,325,517.00						
Personnel Management	97,106,899.74	289,074,551.10	353,282,139.00	395,132,139.00	106,057,587.90+	308,412,640.00	308,412,640.00
Department of Agriculture & Natural Resources	525,000.00	9,403,800.00	18,615,000.00	15,615,000.00	6,211,200.00+	12,638,000.00	12,638,000.00
Department of Finance	10,103,394.79						
Department of Works and Housing	3,622,000.00	13,741,900.00	17,122,600.00	17,122,600.00	3,380,700.00+	15,508,600.00	15,508,600.00
Department of Planning Research & Statistics	1,136,115.00						

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Department of Education	10,423,885.92	39,944,136.56	49,803,250.00	47,953,250.00	8,009,113.44+	43,378,250.00	43,378,250.00
Department of Health	18,887,896.65	29,345,262.00	34,457,500.00	34,457,500.00	5,112,238.00+	32,457,500.00	32,457,500.00
Total	159,130,709.10	381,509,649.66	473,280,489.00	510,280,489.00	128,770,839.34+	412,394,990.00	412,394,990.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liability	1,613,200.00			73,883,129.00	73,883,129.00+		
Total	1,613,200.00			73,883,129.00	73,883,129.00+		
Note 67 - BTL Receipts							
With holding Taxes due to FIRS		528,231.25			528,231.25+		
VAT due to FIRS		600,000.00			600,000.00+		
Deposits		700,004.00			700,004.00+		
Loans deduction for Salary Other Deduction for payroll	20,422,877.00						
10% Contract Retention Charges		600,000.00			600,000.00+		
SIGMA Pension	8,163,666.93						
NULGE Deductions	792,000.00	2,738,099.96			2,738,099.96+		
NHWU Deduction	6,231,159.88	189,778.46			189,778.46+		
Additional Laptop & Printers (Aurora Wireless Ltd 4 of 6)	2,788,706.00						
Staff Audit & Biometrics	4,700,000.00						
Personnel Advance Deduction		1,000,000.00			1,000,000.00+		
NULGE Loan Deduction		600,000.00			600,000.00+		
MHWU Loan Deduction	2,923,240.52						
Refund of Unclaimed Salary	47,248,002.76	1,680,000.00			1,680,000.00+		
Nut Deduction	174,000.00						
NUT Endwell	28,786,216.44						
Credit Direct Deduction	23,626,716.06						
National Housing Fund	19,348,959.91						
National House Fund	20,420,000.00						
Total	185,625,545.50	8,636,113.67			8,636,113.67+		
Note 68 - Below the Line Payments							
With-Holding Tax Due to FIRS		528,231.25			528,231.25-		
Vat due to FIRS		600,000.00			600,000.00-		
Deposits		700,004.00			700,004.00-		
Loans deduction for Salary Other Deduction for payroll	20,422,877.00						

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
10% Contract Retention Charges		600,000.00			600,000.00-		
SIGMA Pension	8,163,666.93						
NULGE Deductions	792,000.00	2,738,099.96			2,738,099.96-		
NHWU Deduction	6,231,159.88	189,778.46			189,778.46-		
Additional Laptop & Printers (Aurora Wireless Ltd 4 of 6)	2,788,706.00						
Staff Audit & Biometrics	4,700,000.00						
Personnel Advances Deduction		1,000,000.00			1,000,000.00-		
NULGE Loan Deduction		600,000.00			600,000.00-		
MHWU Loan Deduction	2,923,240.52						
Refund of Unclaimed Salary	47,248,002.76	1,680,000.00			1,680,000.00-		
Nut Deduction	174,000.00						
NUT Endwell	28,786,216.44						
Credit Direct Deduction	23,626,716.06						
National House Fund	19,348,959.91						
A.O.P Shawn	20,420,000.00						
Total	185,625,545.50	8,636,113.67			8,636,113.67-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
Note 69 - Aids and Grants:							
Note 70 - Other Capital Receipts							
20001001/14020203 Paris Club Debt Recovery				149,510,453.00	149,510,453.00-		
Total				149,510,453.00	149,510,453.00-		
Note 71 - General Public Services							
25001001/23030106/05000001 Rehabilitation of 1Block of 2Classrooms at MarabanKajuru				5,000,000.00	5,000,000.00+		
25001001/23020101/06000003 Constr/Provision of Office Buildings @LG Secretariat Kajuru			22,127,500.00	22,127,500.00	22,127,500.00+	38,127,500.00	38,127,500.00
25001001/23010113/11000001 Purchase of Computers Printer Scanner and Photocopier for				1,000,000.00	1,000,000.00+		
25001001/23010105/13000001 Purchase of Motor Vehicles - L.G. Quarters			37,500,000.00	59,000,000.00	59,000,000.00+	16,000,000.00	16,000,000.00
25001001/23030101/13000007 Rehabilitation/ Repairs of Local Govt. staff Quarters at kaj		15,878,432.94	17,622,500.00	17,622,500.00	1,744,067.06+	17,622,500.00	17,622,500.00
25001001/23030101/13000008 Rehabilitation/ Repairs of Local Govt. staff Quarters at kas			5,390,000.00	5,390,000.00	5,390,000.00+	5,390,000.00	5,390,000.00
25001001/23030121/13000009 Rehabilitation of Police Station at KasuwanMagani				22,560,000.00	22,560,000.00+		
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 KasuwanMagani				22,500,000.00	22,500,000.00+		
25001001/23050101/13000012 Implementation Logistics				4,254,019.00	4,254,019.00+		
25001001/23010105/13000015 Purchase of Motor Vehicles				10,622,500.00	10,622,500.00-		
25001001/23010112/13000021 purchase of furniture and fittings		9,502,000.00	10,000,000.00	10,000,000.00	498,000.00+	10,000,000.00	10,000,000.00
25001001/23050101/13000047 Settlement of capital liabilities		41,307,280.90	53,495,000.00	53,495,000.00	12,187,719.10+		
25001001/23010101/17000001 Const of road from KasuwanMagani to EkuzeRimau				12,240,000.00	12,240,000.00+		
20001001/23020124/04000001 Contribution to Primary Health Care Agency						170,623,552.00	170,623,552.00
Total		66,687,713.84	146,135,000.00	228,766,519.00	162,078,805.16+	257,763,552.00	257,763,552.00
Note 74 - Economic Affairs							
25001001/23020113/01000001 Construction/Provof Slaughter Slabs - Kufana						2,000,000.00	2,000,000.00
25001001/23020113/01000002 Construction/Provision of Slaughter Slabs - M/Kajuru						2,000,000.00	2,000,000.00
25001001/23030102/14000002 Installation/Repairs of Transformer at Gyengyere		4,671,124.25			4,671,124.25-		
15000000/23010127/01000001 Procurement of Farming Input			2,000,000.00	2,000,000.00	2,000,000.00+		
15000000/23030112/01000002 Refurbishing of Tractors			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
15000000/23020113/01000020 Rehab/Repairs of Fertilizer Store - Fertilizer Central Store	1481500.97	4,568,000.00	6,000,000.00	6,000,000.00	1,432,000.00+		
15000000/23020113/01000022 Construction of slaughther slabs at kasuwanmagani		4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00+	6,000,000.00	6,000,000.00
15000000/23020113/01000023 Construction of slaughther slab at MarabanKajuru			2,000,000.00	1,122,500.00	1,122,500.00+		
15000000/23010120/13000001 Purchase of kitchen Equipments for staff canteen			622,500.00	622,500.00	622,500.00+	1,500,000.00	1,500,000.00
34001001/23020105/10000010 Constr./Provision of Borehole @:LG EA IdonHanya (MDG)			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00
34001001/23030104/10000038 Rehabilitation/Repairs - Water Facilities- 3 No Afogo			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/10000039 Rehabilitation/Repairs - Water Facilities- Buda			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/10000042 Rehabilitation/Repairs - Water Facilities- Idon			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/10000044 Rehabilitation/Repairs - Water Facilities- 3No at Kallah			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
34001001/23030104/10000045 Rahab/Repairs - Water Facilities - Local Govt Secretariat			10,000,000.00			10,000,000.00	10,000,000.00
34001001/23030104/10000046 Rehabilitation/Repairs - Water Facilities - 3no at Kajuru		5,050,000.00	6,000,000.00	6,000,000.00	950,000.00+	6,000,000.00	6,000,000.00
34001001/23030104/10000049 Rehab/Repairs - Water Facilities -3No at KasuwanMagani			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/10000050 Rehabilitation/Repairs -Water Facilities - 3No at Kufana			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/10000051 Rehabilitation/Repairs - Water Facilities -3No at Maro			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/10000052 Rehabilitation/Repairs - Water Facilities -3No at Rimau		1,350,000.00	1,500,000.00	1,500,000.00	150,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/10000053 Rehabilitation/Repairs - Water Facilities - 3No at Tantatu			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23020105/10000054 Construction/Provision of Boreholes S/GarinAfogo		840,000.00	1,200,000.00	1,200,000.00	360,000.00+	1,200,000.00	1,200,000.00
34001001/23020105/10000055 Prov of Solar Powered Borehole & Overhead Tank @ IburuHanya			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020105/10000056 Construction/Provision of Boreholes - Buda Kadara		990,000.00	1,200,000.00	1,200,000.00	210,000.00+	1,200,000.00	1,200,000.00
34001001/23020105/10000059 Constr./Prov of Borehole-L.G. Sec 2No &Kajuru Town 1No		3,240,000.00	3,600,000.00	3,600,000.00	360,000.00+	3,600,000.00	3,600,000.00
34001001/23020105/10000060 Construction./Provision of Boreholes - GEFE			1,200,000.00	1,200,000.00	1,200,000.00+	300,000.00	300,000.00
34001001/23020105/10000061 Constr./Prov of Borehole - UngwanSarkiKasuwanMagani		9,260,000.00	10,000,000.00	10,000,000.00	740,000.00+	10,000,000.00	10,000,000.00
34001001/23020105/10000063 Construction/Provision of Boreholes -1No DutsenGaiya			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020105/10000064 Constr./Provision of Boreholes - Ung. Aku		940,000.00	1,200,000.00	1,200,000.00	260,000.00+	1,200,000.00	1,200,000.00
34001001/23020105/10000065 Constr./Provision of Boreholes - Maikori			1,200,000.00	1,200,000.00	1,200,000.00+	1,200,000.00	1,200,000.00
34001001/23020105/10000066 Constr./Provision of Boreholes - Rimau			1,200,000.00	1,200,000.00	1,200,000.00+	1,200,000.00	1,200,000.00
34001001/23020105/10000067 Constr./Provision of Boreholes - Kujeni		840,000.00	1,200,000.00	1,200,000.00	360,000.00+	1,200,000.00	1,200,000.00
34001001/23020105/10000068 Construction of solar powered Borehole/overhead Tank at Edar			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020105/10000069 Construction/ provisoin of Borehole at Kufana slaughter slab			1,200,000.00	1,200,000.00	1,200,000.00+	1,200,000.00	1,200,000.00
34001001/23020105/10000070 Construction/ provisoin of Borehole at marabankajuruslaugh			1,500,000.00	1,500,000.00	1,500,000.00+	1,200,000.00	1,200,000.00
34001001/23030104/10000071 Rehabilitation of Borehole at AzanaGefe			300,000.00	300,000.00	300,000.00+		
34001001/23020105/10000072 Construction/ provisoin of Borehole at marabankajuruslaugh			1,200,000.00	1,200,000.00	1,200,000.00+		
34001001/23020105/10000073 Const. /Prov of 3No Hand Pumps at Ung. DanbabaKyemara Ung.				4,500,000.00	4,500,000.00+		
34001001/23020101/13000013 Construction/ Provision of Fencing - L.G. Sec Kajuru		14,432,572.00	15,000,000.00	15,000,000.00	567,428.00+	15,000,000.00	15,000,000.00
34001001/23030121/13000014 Rehab/Repairs of Office Building LG Secretariat Kajuru			30,000,000.00	14,000,000.00	14,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020118/13000015 Cont/Prov. of Pub Toilets -3No VIP Toilets at LG Secretariat		9,430,000.00	10,000,000.00	10,000,000.00	570,000.00+	10,000,000.00	10,000,000.00
34001001/23020103/14000012 Stepping Down of Electricity at KampaninIburi		4,668,915.25	5,000,000.00	5,000,000.00	331,084.75+	5,000,000.00	5,000,000.00
34001001/23020103/14000013 Stepping Down of Electricity at Janwuriya			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020114/14000014 Idon Gida-MakoroSabon Gida Rimau	5500000						
34001001/23020103/14000015 Purchase of Transformers - Sabon Gida Rimau		5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020103/14000016 Stepping Down of Electricity at Sabon Gida Rimau		5,600,000.00	7,000,000.00	7,000,000.00	1,400,000.00+	7,000,000.00	7,000,000.00
34001001/23020103/14000017 Rural Electrification Idon Gida - makoro		9,700,000.00	10,315,000.00	10,315,000.00	615,000.00+	64,495,000.00	64,495,000.00
34001001/23030102/14000018 Repairs/installation of Transformers at Buda		5,500,000.00	6,000,000.00	6,000,000.00	500,000.00+	2,000,000.00	2,000,000.00
34001001/23030102/14000019 Repairs/installation of Transformers at Gyengyere			6,000,000.00	6,000,000.00	6,000,000.00+		
34001001/23030102/14000020 Replacement of Vandalized Electrical Installations at Gefe			365,200.00	730,400.00	730,400.00+		
34001001/23020103/14000021 Extension of Electricity at AngwanBorkonomarabanKajuru			2,500,000.00	2,500,000.00	2,500,000.00+		
34001001/23050101/14000022 Stepping Down of Electricity at MarabanAfogo				5,000,000.00	5,000,000.00+		
34001001/23010119/14000023 Purchase of 2No 300KVA Transformers at MarabanKajuru&Iri				12,000,000.00	12,000,000.00+		

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
34001001/23020101/14000024 Extension of Electrification from Iri to Maro 9KM				18,756,434.00	18,756,434.00+		
34001001/23020114/17000007 Construction of Drainage Phase II at Kajuru			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	6,000,000.00
34001001/23020114/17000011 Construction of Bridges KWATAGIYA KASUWAN MAGANI	1800000		2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020114/17000016 Construction/Provision of Roads F/Kororo - Kutura			19,186,965.00	19,186,965.00	19,186,965.00+	19,552,165.00	19,552,165.00
34001001/23030101/17000020 Rehabilitation/Repairs of Residential Building		8,626,134.30	10,000,000.00	10,000,000.00	1,373,865.70+	10,000,000.00	10,000,000.00
34001001/23020114/17000021 Construction/Provision of Culverts - Isabe Road Rimau			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020114/17000022 Construction/Provision of Culverts -UngwanMashigiRimau			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020101/17000023 Construction/Provision of Roads- MarabanDanbagudu to Avong		14,965,222.00	20,000,000.00	20,000,000.00	5,034,778.00+	20,000,000.00	20,000,000.00
34001001/23020114/17000024 Const/Provision of Roads- Buda Buda Hausa to Buda Adara			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020114/17000027 Const/Provision of Roads- KasuwaMagaji Mkt to Ung.Mairigiya			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,000,000.00
34001001/23020114/17000030 Const/Provision of Roads- SabonGarinKufana to Danbagudu			15,000,000.00	14,634,800.00	14,634,800.00+	15,000,000.00	15,000,000.00
34001001/23020114/17000031 Construction/Provision of Roads- RafinKunu Road			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020114/17000033 Construction of culverts along IdonHanya - Idon Gida Road		9,585,199.86	10,000,000.00	10,000,000.00	414,800.14+	2,500,000.00	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+		
Total	8781500.97	123,257,167.66	335,989,665.00	390,868,599.00	267,611,431.34+	345,347,165.00	345,347,165.00
Note 77 - Health							
21001001/23030105/04000001 Renov of 5no of Hlth Clinics @IriIduLibere and Akuze		156,356,215.00	170,623,552.00	158,623,552.00	2,267,337.00+		
21001001/23020106/04000002 Completn/Constr. of New Clinics @ a) Kujeni b) Adumaetc						3,000,000.00	3,000,000.00
21001001/23040104/04000036 Contribution to Primary Health Care Agency	250000	6,914,648.00	10,000,000.00	10,000,000.00	3,085,352.00+	10,000,000.00	10,000,000.00
Total	250000	163,270,863.00	180,623,552.00	168,623,552.00	5,352,689.00+	13,000,000.00	13,000,000.00
Note 79 - Education							
17001001/23020107/05000013 Constr/Provision of Public Schl:Exam Hall @GSS Rimau			3,500,000.00	3,500,000.00	3,500,000.00+	3,500,000.00	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	3,000,000.00	601,205.16+	3,000,000.00	3,000,000.00
17001001/23030106/05000037 Rehab/Repairs-Pub Sch-1Blck of 2Classrm @LEA IDON GIDA			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
17001001/23030106/05000038 Rehabilitation of 2Block of 4 Classrooms at LEA ADUMA		6,648,000.00	7,400,000.00	7,400,000.00	752,000.00+	7,400,000.00	7,400,000.00
17001001/23030106/05000039 Rehab/Repair Pub Sch - 2Blk of 2Classrms at LEA GEFE			7,000,000.00	7,000,000.00	7,000,000.00+	7,000,000.00	7,000,000.00
17001001/23030106/05000040 1Blck of 2Classrm at LEA KIKWARI TANTATU			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
17001001/23010124/05000041 Purchase of Teaching /Learning Aid Equipment			20,000,000.00	7,000,000.00	7,000,000.00+	20,000,000.00	20,000,000.00
17001001/23020107/05000043 1Blk of 2classrm with an Office@UBEPriSchUng.RIMI KYEMARA		10,680,000.00	12,000,000.00	12,000,000.00	1,320,000.00+	12,000,000.00	12,000,000.00
17001001/23020107/05000044 1Block of 2Classroom with an Office at LEA II KALLAH			12,000,000.00	12,000,000.00	12,000,000.00+	12,000,000.00	12,000,000.00
17001001/23020107/05000045 1Blck of2Classrm with an Office @LEA U/MAISAHURU HAYIN KOGIK		8,956,000.00	12,000,000.00	12,000,000.00	3,044,000.00+	12,000,000.00	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	13,000,000.00	1,400,000.00+	13,000,000.00	13,000,000.00

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
17001001/23020107/05000047 1Bck of 2Classrm with an Office at LGEA BAKIRA II MARO		11,253,326.00	12,000,000.00	12,000,000.00	746,674.00+	12,000,000.00	12,000,000.00
17001001/23020107/05000048 1Bck of 2Classrm with an Office at UBA PriSch Ung SHA'AWA M			12,000,000.00	12,000,000.00	12,000,000.00+	12,000,000.00	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	1,820,000.00+	3,500,000.00	3,500,000.00
17001001/23020107/05000051 Construction of 1 Block of 2 classrooms with an office at UB		7,000,000.00	12,000,000.00	12,000,000.00	5,000,000.00+		
17001001/23020107/05000052 Construction of 1 Block of 2 Classrooms and office UBE Ibig		8,650,252.00	12,000,000.00	12,000,000.00	3,349,748.00+	12,000,000.00	12,000,000.00
17001001/23030106/05000053 Rehabilitation/Repairs of public school LEA Iburu			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	6,000,000.00
17001001/23010113/05000054 Construction of 1 Block of 2 Classrooms and office LEA Kutu		7,895,000.00	12,000,000.00	12,000,000.00	4,105,000.00+	12,000,000.00	12,000,000.00
17001001/23020107/05000055 Construction of 1Block of 2Classrooms and Office GJDSS Ekuze		6,845,000.00	12,000,000.00	12,000,000.00	5,155,000.00+		
17001001/23010113/11000009 Purchase of Comput/Accessories to Dir Works Dir.BudgetDept			6,000,000.00	6,000,000.00	6,000,000.00+	5,000,000.00	5,000,000.00
Total		83,606,372.84	183,400,000.00	170,400,000.00	86,793,627.16+	158,400,000.00	158,400,000.00

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
20001001 - Department of Finance							
25001001/11010001 Statutory Allocation	1,026,549,060.43	1,539,448,772.74	1,710,865,620.00	1,710,865,620.00	171,416,847.26-	1,726,889,700.00	
25001001/11010002 Share of VAT	315,017,805.01	352,812,674.04	13,102,175.00	13,102,175.00	339,710,499.04+	528,406,147.00	
25001001/11010003 Excess Crude	43,348,726.41						
25001001/11010005 Budget Augmentation	19,276,338.37	3,758,988.76			3,758,988.76+		
25001001/11010009 Refund from Paris Club				197,299,857.00	197,299,857.00-	158,543,453.00	
25001001/11010011 10% IGR State Contribution			480,369,824.00	480,369,824.00	480,369,824.00-	14,412,389.00	
25001001/11010013 Exchange Rate Difference	89,324,353.97	37,727,515.07			37,727,515.07+		
Total	1,493,516,284.19	1,933,747,950.61	2,204,337,619.00	2,401,637,476.00	467,889,525.39-	2,428,251,689.00	
TAXES							
20001001 - Department of Finance							
LICENSES							
20001001 - Department of Finance							
25001001/12020027 Native Liquor License			799,393.00	799,393.00	799,393.00-	879,328.00	
25001001/12020033 Kiosk License			2,613,624.00	2,613,624.00	2,613,624.00-		
Total			3,413,017.00	3,413,017.00	3,413,017.00-	879,328.00	
RATES							
20001001 - Department of Finance							
FEES							
20001001 - Department of Finance							
25001001/12040003 Slaughter Fees			3,204,000.00	3,204,000.00	3,204,000.00-	3,524,405.00	
25001001/12040036 Billboard Advertisement Fees			3,043,984.00	3,043,984.00	3,043,984.00-	3,348,380.00	
25001001/12040068 Kiosk Fees						2,874,982.00	
25001001/12040102 Fee Structure For Masts			2,499,977.00	2,499,977.00	2,499,977.00-	2,749,976.00	
Total			8,747,961.00	8,747,961.00	8,747,961.00-	12,497,743.00	
FINES							
20001001 - Department of Finance							

Schedule Of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
SALES							
20001001 - Department of Finance							
EARNINGS							
20001001 - Department of Finance							
25001001/12070012 Earning from Market		180,000.00	8,055,230.00	8,055,230.00	7,875,230.00-	8,860,753.00	
25001001/12070013 Earning from Motor Park			3,600,000.00	3,600,000.00	3,600,000.00-	3,960,000.00	
25001001/12070015 Cattle Market			4,500,000.00	4,500,000.00	4,500,000.00-	4,950,000.00	
Total		180,000.00	16,155,230.00	16,155,230.00	15,975,230.00-	17,770,753.00	
RENT ON GOVERNMENT PROPERTIES							
20001001 - Department of Finance							
RENT ON LAND AND OTHER PROPERTIES							
20001001 - Department of Finance							
REPAYMENTS							
20001001 - Department of Finance							
INVESTMENT INCOMES							
20001001 - Department of Finance							
INTEREST EARNED							
20001001 - Department of Finance							
MISCELLANEOUS							
20001001 - Department of Finance and Supply							

Schedule Of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
BELOW THE LINE RECEIPTS							
20001001 - Department of Finance							
25001001/12150001 Withholding Taxes due to FIRS		528,231.25			528,231.25+		
25001001/12150002 VAT due to FIRS		600,000.00			600,000.00+		
25001001/12150005 Deposits		700,004.00			700,004.00+		
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	20,422,877.00						
25001001/12150008 10% Contract Retention Charges		600,000.00			600,000.00+		
25001001/12150009 SIGMA Pension	8,163,666.93						
25001001/12150012 NULGE Deductions	792,000.00	2,738,099.96			2,738,099.96+		
25001001/12150013 NHWU Deduction	6,231,159.88	189,778.46			189,778.46+		
25001001/12150018 Additional Laptop & Printers (Aurora Wireless Ltd 4 of 6)	2,788,706.00						
25001001/12150019 Staff Audit & Biometrics	4,700,000.00						
25001001/12150021 Personnel Advance Deduction		1,000,000.00			1,000,000.00+		
25001001/12150026 NULGE Loan Deduction		600,000.00			600,000.00+		
25001001/12150027 MHWU Loan Deduction	2,923,240.52						
25001001/12150000 Refund of Unclaimed Salary	47,248,002.76	1,680,000.00			1,680,000.00+		
25001001/12150032 Nut Deduction	174,000.00						
25001001/12150034 NUT Endwell	28,786,216.44						
25001001/12150035 Credit Direct Deduction	23,626,716.06						
25001001/12150036 National Housing Fund	19,348,959.91						
25001001/12150039 National House Fund	20,420,000.00						
Total	185,625,545.50	8,636,113.67			8,636,113.67+		

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
11001001 - OFFICE OF THE CHAIRMAN	₦	₦	₦	₦	₦	₦	₦
11001001/22020604 Security Vote (Including Operations)	3,229,644.00						
11001001/22020606 Physical Security	9,806,100.00						
11001001/22021001 Refreshment & Meals	1,570,000.00						
11001001/22021035 Local Government Election	2,719,773.00						
Sub Total Overhead Cost	17,325,517.00						
Total Recurrent Expenditure	17,325,517.00						
11013001 - SECRETARY TO THE LOCAL GOVERNMENT							
12003001 - THE COUNCIL							
25001001 - DEPARTMENT OF ADMIN & GENERAL SERVICES							
25001001/21010101 Basic Salary	285,968,308.58	256,917,610.22	270,236,081.00	270,236,081.00	13,318,470.78+	640,470,378.00	640,470,378.00
25001001/21010104 Salary Arrears	32,000,000.00						
Sub Total - Personnel Cost	317,968,308.58	256,917,610.22	270,236,081.00	270,236,081.00	13,318,470.78+	640,470,378.00	640,470,378.00
25001001/22020102 Local Travel and Transport - Others	47,856,899.74	4,466,966.32	5,237,000.00	5,237,000.00	770,033.68+	1,944,000.00	1,944,000.00
25001001/22020103 International Transport and Travels - Training		1,826,617.00	5,850,000.00	2,850,000.00	1,023,383.00+	8,850,000.00	8,850,000.00
25001001/22020106 Duty tour Allowance-Civil Servant		2,178,000.00	5,046,000.00	5,046,000.00	2,868,000.00+	5,046,000.00	5,046,000.00
25001001/22020208 Software Charges/License Renewal			40,000.00	40,000.00	40,000.00+	40,000.00	40,000.00
25001001/22020301 Office Stationeries/Computer Consumables			1,842,000.00	1,842,000.00	1,842,000.00+		
25001001/22020305 Printing of Non Security Documents		1,785,000.00	2,814,000.00	2,814,000.00	1,029,000.00+	2,814,000.00	2,814,000.00
25001001/22020306 Printing of Security Documents		10,205,318.30	11,046,000.00	11,046,000.00	840,681.70+	11,046,000.00	11,046,000.00
25001001/22020309 Uniforms & Other Clothing			75,000.00	75,000.00	75,000.00+	75,000.00	75,000.00
25001001/22020501 Local Training		170,000.00	1,124,000.00	1,124,000.00	954,000.00+	1,124,000.00	1,124,000.00
25001001/22020502 International Training		3,730,000.00	6,002,500.00	4,002,500.00	272,500.00+	5,202,500.00	5,202,500.00
25001001/22020503 Contribution to Training Fund			12,000,000.00	12,000,000.00	12,000,000.00+	12,000,000.00	12,000,000.00
25001001/22020507 Nigeria Seafarers Dev. Programme	1,300,000.00						
25001001/22020601 Payment of Security Guard Allowance		7,570,000.00	8,132,500.00	8,132,500.00	562,500.00+	800,000.00	800,000.00
25001001/22020604 Security Vote (Including Operations)		22,437,762.02	22,751,719.00	22,751,719.00	313,956.98+	12,472,800.00	12,472,800.00
25001001/22020605 Cleaning & Fumigation Services		3,131,000.00	4,178,000.00	4,178,000.00	1,047,000.00+	4,178,000.00	4,178,000.00
25001001/22000606 Physical Security	38,000,000.00	92,700,000.00	87,400,000.00	135,400,000.00	42,700,000.00+	38,400,000.00	38,400,000.00
25001001/22020611 5% Incentives for Revenue Officers		15,961,580.00	20,000,000.00	18,000,000.00	2,038,420.00+	50,000,000.00	50,000,000.00
25001001/22020701 Consulting Services and Special Committees		186,000.00	1,340,000.00	290,000.00	104,000.00+	1,000,000.00	1,000,000.00
25001001/22020711 Other Consulting Services		4,895,000.00	6,500,000.00	6,500,000.00	1,605,000.00+	2,500,000.00	2,500,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation		3,934,440.20	5,000,000.00	5,000,000.00	1,065,559.80+	5,000,000.00	5,000,000.00
25001001/22020803 Plant /Generator Fuel Cost			1,961,840.00	1,961,840.00	1,961,840.00+	1,961,840.00	1,961,840.00
25001001/22020901 Bank Charges (Other Than interest)		1,397,262.50	1,560,000.00	1,560,000.00	162,737.50+	1,560,000.00	1,560,000.00
25001001/22020902 Insurance Premium		700,000.00	1,000,000.00	1,000,000.00	300,000.00+	1,000,000.00	1,000,000.00
25001001/22021001 Refreshment & Meals	5,400,000.00	14,821,354.00	15,590,000.00	17,490,000.00	2,668,646.00+	7,795,000.00	7,795,000.00
25001001/22021002 Honorarium & Sitting Allowance		3,215,000.00	4,380,000.00	5,880,000.00	2,665,000.00+	2,880,000.00	2,880,000.00
25001001/22021007 Welfare Packages		350,000.00	1,500,000.00	1,500,000.00	1,150,000.00+	1,500,000.00	1,500,000.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021011 Recruitment Exercise	250,000.00						
25001001/22021014 Annual Budget Expenses and Administration		4,230,000.00	5,718,000.00	5,718,000.00	1,488,000.00+	5,718,000.00	5,718,000.00
25001001/22021034 Benefit to Elected/Appointed Officials		24,203,050.76	25,000,000.00	25,000,000.00	796,949.24+	20,000,000.00	20,000,000.00
25001001/22021035 Local Government Election		17,135,000.00	17,391,000.00	17,391,000.00	256,000.00+	5,000,000.00	5,000,000.00
25001001/22021042 Bursary Award & Edu. Dev.		480,000.00	1,060,000.00	1,060,000.00	580,000.00+	1,060,000.00	1,060,000.00
25001001/22021068 Project Monitoring and Evaluation			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
25001001/22021071 Remuneration of Traditional and Title Holders	300,000.00	1,500,000.00	4,500,000.00	3,000,000.00	1,500,000.00+	6,000,000.00	6,000,000.00
25001001/22021076 Retirement Bond Redemption Fund		45,654,000.00	54,842,580.00	54,842,580.00	9,188,580.00+	79,045,500.00	79,045,500.00
25001001/22021077 Local Government Reforms	4,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
25001001/22021078 Statistical Data Collection General			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
25001001/22060205 Settlement of Liabilities		211,200.00	2,400,000.00	2,400,000.00	2,188,800.00+	2,400,000.00	2,400,000.00
Sub Total Overhead Cost	97,106,899.74	289,074,551.10	353,282,139.00	395,132,139.00	106,057,587.90+	308,412,640.00	308,412,640.00
Total Recurrent Expenditure	415,075,208.32	545,992,161.32	623,518,220.00	665,368,220.00	119,376,058.68+	948,883,018.00	948,883,018.00
15001001 - DEPARTMENT OF AGRIC AND NATURAL RESOURCE							
15001001/22020312 Other Service Materials		680,000.00	1,500,000.00	1,500,000.00	820,000.00+	1,500,000.00	1,500,000.00
15001001/22020605 Cleaning &Fumigation Services	480,000.00	3,925,000.00	4,020,000.00	4,020,000.00	95,000.00+	1,900,000.00	1,900,000.00
15001001/22020701 Financial Consulting			3,857,000.00	857,000.00	857,000.00+		
15001001/22020707 Agricultural Consulting		4,798,800.00	5,238,000.00	5,238,000.00	439,200.00+	5,238,000.00	5,238,000.00
15001001/22021055 Tree Planting Campaign	45,000.00						
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows			4,000,000.00	4,000,000.00	4,000,000.00+	4,000,000.00	4,000,000.00
Sub Total Overhead Cost	525,000.00	9,403,800.00	18,615,000.00	15,615,000.00	6,211,200.00+	12,638,000.00	12,638,000.00
Total Recurrent Expenditure	525,000.00	9,403,800.00	18,615,000.00	15,615,000.00	6,211,200.00+	12,638,000.00	12,638,000.00
20001001 - DEPARTMENT OF FINANCE							
20001001/22020301 Office Stationeries/Computer Consumables	3,080,266.83						
20001001/22020305 Printing of Non Security Documents	928,189.66						
20001001/22020306 Printing of Security Documents	856,000.00						
20001001/22020901 Bank Charges (Other Than interest)	979,838.30						
20001001/22020902 Insurance Premium	2,760,600.00						
20001001/22020904 Other CRF Bank Charges	950,000.00						
Sub Total Overhead Cost	9,554,894.79						
Total Recurrent Expenditure	9,554,894.79						
34001001 - DEPARTMENT OF WORKS AND HOUSING							
34001001/22020201 Electricity Charges	480,000.00	875,000.00	1,200,000.00	1,200,000.00	325,000.00+	1,200,000.00	1,200,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,309,000.00	3,661,000.00	4,672,000.00	4,672,000.00	1,011,000.00+	3,406,000.00	3,406,000.00
34001001/22020404 Maintenance of Office Furniture	625,000.00						
34001001/22020403 Maintenance of Office Building Residential Qtrs	734,000.00	2,375,000.00	3,400,000.00	3,400,000.00	1,025,000.00+	3,400,000.00	3,400,000.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/22020406 Other maintenance Services		888,900.00	1,000,000.00	1,000,000.00	111,100.00+	1,000,000.00	1,000,000.00
34001001/22020418 Repairs On Vandalised Electrical Poles	474,000.00						
34001001/22020704 Engineering Services		4,535,000.00	4,925,000.00	4,925,000.00	390,000.00+	4,925,000.00	4,925,000.00
34001001/22020801 Motor Vehicle Fuel Cost		1,407,000.00	1,925,600.00	1,925,600.00	518,600.00+	1,577,600.00	1,577,600.00
Sub Total Overhead Cost	3,622,000.00	13,741,900.00	17,122,600.00	17,122,600.00	3,380,700.00+	15,508,600.00	15,508,600.00
Total Recurrent Expenditure	3,622,000.00	13,741,900.00	17,122,600.00	17,122,600.00	3,380,700.00+	15,508,600.00	15,508,600.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE							
17001001/22020302 Books			220,200.00	220,200.00	220,200.00+	145,200.00	145,200.00
17001001/22020303 Newspapers			76,800.00	76,800.00	76,800.00+	76,800.00	76,800.00
17001001/22020401 Maintenance of Motor Vehicle /Transport Equipt				650,000.00	650,000.00+		
17001001/22020504 Mass Literacy/Formal Adult Edu.		2,853,000.00	3,000,000.00	3,000,000.00	147,000.00+	3,000,000.00	3,000,000.00
17001001/22021003 Publicity & Advertisements	486,000.00	8,680,136.56	8,980,000.00	8,980,000.00	299,863.44+	8,980,000.00	8,980,000.00
17001001/22021009 Sporting Activities	1,787,000.00	5,216,000.00	8,298,500.00	6,298,500.00	1,082,500.00+	3,298,500.00	3,298,500.00
17001001/22021021 Local Cultural Festival		10,280,000.00	11,732,750.00	11,732,750.00	1,452,750.00+	10,732,750.00	10,732,750.00
17001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services	1,820,000.00	4,060,000.00	4,500,000.00	4,500,000.00	440,000.00+	4,000,000.00	4,000,000.00
17001001/22021024 Formation and Development of Cooperative	1,302,585.52						
17001001/22021025 NYSC Allowance	400,500.00	500,000.00	2,145,000.00	2,145,000.00	1,645,000.00+	2,145,000.00	2,145,000.00
17001001/22021030 Anniversaries/Festivities/Celebrations				500,000.00	500,000.00+		
17001001/22021031 Allowance/Rehabilitation of Person with Disability	135,800.40						
17001001/22021041 Emergency Relief Materials		4,455,000.00	6,850,000.00	5,850,000.00	1,395,000.00+	7,000,000.00	7,000,000.00
17001001/22021047 Overhead to Primary School	4,492,000.00						
17001001/22040109 Grant to Communities/NGOs		3,900,000.00	4,000,000.00	4,000,000.00	100,000.00+	4,000,000.00	4,000,000.00
Sub Total Overhead Cost	10,423,885.92	39,944,136.56	49,803,250.00	47,953,250.00	8,009,113.44+	43,378,250.00	43,378,250.00
Total Recurrent Expenditure	10,423,885.92	39,944,136.56	49,803,250.00	47,953,250.00	8,009,113.44+	43,378,250.00	43,378,250.00
21001001 - DEPARTMENT OF HEALTH							
21001001/21010101 Basic Salary	127,668,433.31	159,533,799.10	164,076,286.00	164,076,286.00	4,542,486.90+	39,266,400.00	39,266,400.00
Sub Total - Personnel Cost	127,668,433.31	159,533,799.10	164,076,286.00	164,076,286.00	4,542,486.90+	39,266,400.00	39,266,400.00
21001001/22020307 Drugs & Medical Supplies		7,094,000.00	8,057,500.00	8,057,500.00	963,500.00+	10,057,500.00	10,057,500.00
21001001/22020608 Sanitation Exercise Casual Workers	2,840,000.00						
21001001/22020714 Sanitation Hygiene and Water Supply Programme		2,651,000.00	3,000,000.00	3,000,000.00	349,000.00+		
21001001/22021004 Medical Assistance		3,084,962.00	3,400,000.00	3,400,000.00	315,038.00+	3,400,000.00	3,400,000.00
21001001/22021027 IPDS	7,992,201.00	10,947,300.00	11,000,000.00	11,000,000.00	52,700.00+	10,000,000.00	10,000,000.00
21001001/22021049 Infant and Young Child Feeding (IYCF)	5,460,695.65		3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
21001001/22021054 Comm. Direct Inter		5,568,000.00	6,000,000.00	6,000,000.00	432,000.00+	6,000,000.00	6,000,000.00
21001001/22021073 Eye Care Programme	2,595,000.00						
Sub Total Overhead Cost	18,887,896.65	29,345,262.00	34,457,500.00	34,457,500.00	5,112,238.00+	32,457,500.00	32,457,500.00
Total Recurrent Expenditure	146,556,329.96	188,879,061.10	198,533,786.00	198,533,786.00	9,654,724.90+	71,723,900.00	71,723,900.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
51001001 - TRADITIONAL OFFICE							
61001001 - KUFANA DEVELOPMENT AREA							
61002001 - NEW DEVELOPMENT AREA							
MANDATORY DEDUCTIONS							
17001001/21000000 Contribution for Primary Education	653,975,908.62	524,668,366.43	609,971,789.00	664,391,149.00	139,722,782.57+		
Total	653,975,908.62	524,668,366.43	609,971,789.00	664,391,149.00	139,722,782.57+		
SOCIAL BENEFITS							
OFFICE OF THE CHAIRMAN							
DEPARTMENT OF ADMIN & GENERAL SERVICES							
25001001/22010102 Pension	147,447,439.35		13,071,377.00	47,570,061.00	47,570,061.00+	17,072,500.00	17,072,500.00
25001001/22010105 Other Pension Requirement	91,828,831.61			34,498,684.00	34,498,684.00+		

SCHEDULE OF CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
20001001/14010101 Transfer from CRF to CDF	9,031,500.97	436,822,117.34	702,017,805.00	665,017,805.00	228,195,687.66-	774,510,717.00	
Total	9,031,500.97	436,822,117.34	702,017,805.00	665,017,805.00	228,195,687.66-	774,510,717.00	
OTHER CAPITAL RECEIPTS							
MISCELLANEOUS							
20001001/14020203 Paris Club Debt Recovery				149,510,453.00	149,510,453.00-		
Total				149,510,453.00	149,510,453.00-		
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	9,031,500.97	436,822,117.34	702,017,805.00	814,528,258.00	377,706,140.66-	774,510,717.00	

SCHEDULE OF CAPITAL EXPENDITURE

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	2016 Variance	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
15001001 - AGRIC AND NATURAL RESOURCES DEPT.							
15000000/23010127/0100001 Procurement of Farming Input			2,000,000.00	2,000,000.00	2,000,000.00+		
15000000/23030112/0100002 Refurbishing of Tractors			5,000,000.00	5,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
15000000/23020113/0100020 Rehab/Repairs of Fertilizer Store - Fertilizer Central Store	1,481,500.97	4,568,000.00	6,000,000.00	6,000,000.00	1,432,000.00+		
15000000/23020113/0100022 Construction of slaughter slabs at kasuwanmagani		4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00+	6,000,000.00	6,000,000.00
15000000/23020113/0100023 Construction of slaughter slab at MarabanKajuru			2,000,000.00	1,122,500.00	1,122,500.00+		
15000000/23010120/1300001 Purchase of kitchen Equipments for staff canteen			622,500.00	622,500.00	622,500.00+	1,500,000.00	1,500,000.00
Total	1,481,500.97	8,568,000.00	20,622,500.00	19,745,000.00	11,177,000.00+	12,500,000.00	12,500,000.00
34001001 - WORKS AND HOUSING							
34001001/23020105/1000010 Constr./Provision of Borehole @:LGEA IdonHanya (MDG)			300,000.00	300,000.00	300,000.00+	300,000.00	300,000.00
34001001/23030104/1000038 Rehabilitation/Repairs - Water Facilities- 3 No Afogo			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/1000039 Rehabilitation/Repairs - Water Facilities- Buda			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/1000042 Rehabilitation/Repairs - Water Facilities- Idon			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/1000044 Rehabilitation/Repairs - Water Facilities- 3No at Kallah			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/1000045 Rehab/Repairs - Water Facilities - Local Govt Secretariat			10,000,000.00			10,000,000.00	10,000,000.00
34001001/23030104/1000046 Rehabilitation/Repairs - Water Facilities - 3no at Kajuru		5,050,000.00	6,000,000.00	6,000,000.00	950,000.00+	6,000,000.00	6,000,000.00
34001001/23030104/1000049 Rehab/Repairs - Water Facilities -3No at KasuwanMagani			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/1000050 Rehabilitation/Repairs -Water Facilities - 3No at Kufana			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/1000051 Rehabilitation/Repairs - Water Facilities -3No at Maro			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/1000052 Rehabilitation/Repairs - Water Facilities -3No at Rimau		1,350,000.00	1,500,000.00	1,500,000.00	150,000.00+	1,500,000.00	1,500,000.00
34001001/23030104/1000053 Rehabilitation/Repairs - Water Facilities - 3No at Tantatu			1,500,000.00	1,500,000.00	1,500,000.00+	1,500,000.00	1,500,000.00
34001001/23020105/1000054 Construction/Provision of Boreholes S/GarinAfogo		840,000.00	1,200,000.00	1,200,000.00	360,000.00+	1,200,000.00	1,200,000.00
34001001/23020105/1000055 Prov of Solar Powered Borehole & Overhead Tank @ IburuHanya			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020105/1000056 Construction/Provision of Boreholes - Buda Kadara		990,000.00	1,200,000.00	1,200,000.00	210,000.00+	1,200,000.00	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	3,600,000.00	360,000.00+	3,600,000.00	3,600,000.00
34001001/23020105/1000060 Construction/Provision of Boreholes - GEFE			1,200,000.00	1,200,000.00	1,200,000.00+	300,000.00	300,000.00
34001001/23020105/1000061 Constr./Prov of Borehole - UngwanSarkiKasuwanMagani		9,260,000.00	10,000,000.00	10,000,000.00	740,000.00+	10,000,000.00	10,000,000.00
34001001/23020105/1000063 Construction/Provision of Boreholes -1No DutsenGaiya			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020105/1000064 Constr./Provision of Boreholes - Ung. Aku		940,000.00	1,200,000.00	1,200,000.00	260,000.00+	1,200,000.00	1,200,000.00
34001001/23020105/1000065 Constr./Provision of Boreholes - Maikori			1,200,000.00	1,200,000.00	1,200,000.00+	1,200,000.00	1,200,000.00
34001001/23020105/1000066 Constr./Provision of Boreholes - Rimau			1,200,000.00	1,200,000.00	1,200,000.00+	1,200,000.00	1,200,000.00
34001001/23020105/1000067 Constr./Provision of Boreholes - Kujeni		840,000.00	1,200,000.00	1,200,000.00	360,000.00+	1,200,000.00	1,200,000.00
34001001/23020105/1000068 Construction of solar powered Borehole/overhead Tank at Edar			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020105/1000069 Construction/ provision of Borehole at Kufana slaughter slab			1,200,000.00	1,200,000.00	1,200,000.00+	1,200,000.00	1,200,000.00
34001001/23020105/1000070 Construction/ provision of Borehole at marabankajuruslaugh			1,500,000.00	1,500,000.00	1,500,000.00+	1,200,000.00	1,200,000.00
34001001/23030104/1000071 Rehabilitation of Borehole at AzanaGefe			300,000.00	300,000.00	300,000.00+		
34001001/23020105/1000072 Construction/ provision of Borehole at marabankajuruslaugh			1,200,000.00	1,200,000.00	1,200,000.00+		
34001001/23020105/1000073 Const. /Prov of 3No Hand Pumps at Ung. DanbabaKyemara Ung.				4,500,000.00	4,500,000.00+		
34001001/23020101/1300013 Construction/ Provision of Fencing - L.G. Sec Kajuru		14,432,572.00	15,000,000.00	15,000,000.00	567,428.00+	15,000,000.00	15,000,000.00
34001001/23030121/1300014 Rehab/Repairs of Office Building LG Secretariat Kajuru			30,000,000.00	14,000,000.00	14,000,000.00+	15,000,000.00	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	10,000,000.00	570,000.00+	10,000,000.00	10,000,000.00
34001001/23020103/1400012 Stepping Down of Electricity at KampainiIburu		4,668,915.25	5,000,000.00	5,000,000.00	331,084.75+	5,000,000.00	5,000,000.00

Schedule of Capital Expenditure by Organisation by Programme – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	2016 Variance	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/1400013 Stepping Down of Electricity at Janwuriya			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020114/1400014 Idon Gida-MakoroSabon Gida Rimau	5,500,000.00						
34001001/23020103/1400015 Purchase of Transformers - Sabon Gida Rimau		5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020103/1400016 Stepping Down of Electricity at Sabon Gida Rimau		5,600,000.00	7,000,000.00	7,000,000.00	1,400,000.00+	7,000,000.00	7,000,000.00
34001001/23020103/1400017 Rural Electrification Idon Gida - makoro		9,700,000.00	10,315,000.00	10,315,000.00	615,000.00+	64,495,000.00	64,495,000.00
34001001/23030102/1400018 Repairs/installation of Transformers at Buda		5,500,000.00	6,000,000.00	6,000,000.00	500,000.00+	2,000,000.00	2,000,000.00
34001001/23030102/1400019 Repairs/installation of Transformers at Gyengyere			6,000,000.00	6,000,000.00	6,000,000.00+		
34001001/23030102/1400020 Replacement of Vandalized Electrical Installations at Gefe			365,200.00	730,400.00	730,400.00+		
34001001/23020103/1400021 Extension of Electricity at AngwanBorkonomarabanKajuru			2,500,000.00	2,500,000.00	2,500,000.00+		
34001001/23050101/1400022 Stepping Down of Electricity at MarabanAfogo				5,000,000.00	5,000,000.00+		
34001001/23010119/1400023 Purchase of 2No 300KVA Transformers at MarabanKajuru&Iri				12,000,000.00	12,000,000.00+		
34001001/23020101/1400024 Extension of Electrification from Iri to Maro 9KM				18,756,434.00	18,756,434.00+		
34001001/23020114/1700007 Construction of Drainage Phase II at Kajuru			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	6,000,000.00
34001001/23020114/1700011 Construction of Bridges KWATAGIYA KASUWAN MAGANI	1,800,000.00		2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020114/1700016 Construction/Provision of Roads F/Kororo - Kutura			19,186,965.00	19,186,965.00	19,186,965.00+	19,552,165.00	19,552,165.00
34001001/23030101/1700020 Rehabilitation/Repairs of Residential Building		8,626,134.30	10,000,000.00	10,000,000.00	1,373,865.70+	10,000,000.00	10,000,000.00
34001001/23020114/1700021 Construction/Provision of Culverts - Isabe Road Rimau			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020114/1700022 Construction/Provision of Culverts -UngwanMashigiRamau			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020101/1700023 Construction/Provision of Roads- MarabanDanbagudu to Avong		14,965,222.00	20,000,000.00	20,000,000.00	5,034,778.00+	20,000,000.00	20,000,000.00
34001001/23020114/1700024 Const/Provision of Roads- Buda Buda Hausa to Buda Adara			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020114/1700027 Const/Provision of Roads- KasuwaMagaji Mkt to Ung.Mairigiya			20,000,000.00	20,000,000.00	20,000,000.00+	20,000,000.00	20,000,000.00
34001001/23020114/1700030 Const/Provision of Roads- SabonGarinKufana to Danbagudu			15,000,000.00	14,634,800.00	14,634,800.00+	15,000,000.00	15,000,000.00
34001001/23020114/1700031 Construction/Provision of Roads- RafinKunu Road			15,000,000.00	15,000,000.00	15,000,000.00+	15,000,000.00	15,000,000.00
34001001/23020114/1700033 Construction of culverts along IdonHanya - Idon Gida Road		9,585,199.86	10,000,000.00	10,000,000.00	414,800.14+	2,500,000.00	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+		
Total	7,300,000.00	110,018,043.41	315,367,165.00	371,123,599.00	261,105,555.59+	328,847,165.00	328,847,165.00
17001001 - EDUCATION AND SOCIAL WELFARE							
17001001/23020107/0500013 Constr/Provision of Public Schl:Exam Hall @GSS Rimau			3,500,000.00	3,500,000.00	3,500,000.00+	3,500,000.00	3,500,000.00
17001001/23030106/0500036 Rehab/Repairs Pub Sch -1Blk of 2Classrms at LEA ASILIKO BUDA		2,398,794.84	3,000,000.00	3,000,000.00	601,205.16+	3,000,000.00	3,000,000.00
17001001/23030106/0500037 Rehab/Repairs-Pub Sch-1Blck of 2Classrm @LEA IDON GIDA			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
17001001/23030106/0500038 Rehabilitation of 2Block of 4 Classrooms at LEA ADUMA		6,648,000.00	7,400,000.00	7,400,000.00	752,000.00+	7,400,000.00	7,400,000.00
17001001/23030106/0500039 Rehab/Repair Pub Sch - 2Blk of 2Classrms at LEA GEFE			7,000,000.00	7,000,000.00	7,000,000.00+	7,000,000.00	7,000,000.00
17001001/23030106/0500040 1Blck of 2Classrm at LEA KIKWARI TANTATU			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
17001001/23010124/0500041 Purchase of Teaching /Learning Aid Equipment			20,000,000.00	7,000,000.00	7,000,000.00+	20,000,000.00	20,000,000.00
17001001/23020107/0500043 1Blk of 2classrm with an Office@UBEPriSchUng.RIMI KYEMARA		10,680,000.00	12,000,000.00	12,000,000.00	1,320,000.00+	12,000,000.00	12,000,000.00
17001001/23020107/0500044 1Block of 2Classroom with an Office at LEA II KALLAH			12,000,000.00	12,000,000.00	12,000,000.00+	12,000,000.00	12,000,000.00
17001001/23020107/0500045 1Blck of2Classrm with an Office @LEA U/MAISAHURU HAYIN KOGIK		8,956,000.00	12,000,000.00	12,000,000.00	3,044,000.00+	12,000,000.00	12,000,000.00
17001001/23020107/0500046 Const/Prov of Pub Sch - 1Block of 2Classroom GJDSS GEFE		11,600,000.00	13,000,000.00	13,000,000.00	1,400,000.00+	13,000,000.00	13,000,000.00

Schedule of Capital Expenditure by Organisation by Programme – Cont'd

	Actual	Actual	Budget	Revised	2016	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
17001001/23020107/0500047 1Blck of 2Classrm with an Office at LGEA BAKIRA II MARO		11,253,326.00	12,000,000.00	12,000,000.00	746,674.00+	12,000,000.00	12,000,000.00
17001001/23020107/0500048 1Blck of 2Classrm with an Office at UBA Pri Sch Ung SHA'AWA M			12,000,000.00	12,000,000.00	12,000,000.00+	12,000,000.00	12,000,000.00
17001001/23020107/0500049 Exams Hall GSS MARO GSS U/GAMU		1,680,000.00	3,500,000.00	3,500,000.00	1,820,000.00+	3,500,000.00	3,500,000.00
17001001/23020107/0500051 Construction of 1 Block of 2 classrooms with an office at UB		7,000,000.00	12,000,000.00	12,000,000.00	5,000,000.00+		
17001001/23020107/0500052 Construction of 1 Block of 2 Classrooms and office UBE Ibig		8,650,252.00	12,000,000.00	12,000,000.00	3,349,748.00+	12,000,000.00	12,000,000.00
17001001/23030106/0500053 Rehabilitation/Repairs of public school LEA Iburu			6,000,000.00	6,000,000.00	6,000,000.00+	6,000,000.00	6,000,000.00
17001001/23010113/0500054 Construction of 1 Block of 2 Classrooms and office LEA Kutu		7,895,000.00	12,000,000.00	12,000,000.00	4,105,000.00+	12,000,000.00	12,000,000.00
17001001/23020107/0500055 Construction of 1Block of 2Classrooms and Office GJDSS Ekuze		6,845,000.00	12,000,000.00	12,000,000.00	5,155,000.00+		
17001001/23010113/1100009 Purchase of Computer/Accessories to Dir Works Dir. Budget Dept			6,000,000.00	6,000,000.00	6,000,000.00+	5,000,000.00	5,000,000.00
Total		83,606,372.84	183,400,000.00	170,400,000.00	86,793,627.16+	158,400,000.00	158,400,000.00
21001001 - HEALTH DEPARTMENT							
21001001/23030105/0400001 Renov of 5no of Hlth Clinics @IriIduLibere and Akuze		156,356,215.00	170,623,552.00	158,623,552.00	2,267,337.00+		
21001001/23020106/0400002 Completn/Constr. of New Clinics @ a) Kujeni b) Adumaetc						3,000,000.00	3,000,000.00
21001001/23040104/0400036 Contribution to Primary Health Care Agency	250,000.00	6,914,648.00	10,000,000.00	10,000,000.00	3,085,352.00+	10,000,000.00	10,000,000.00
Total	250,000.00	163,270,863.00	180,623,552.00	168,623,552.00	5,352,689.00+	13,000,000.00	13,000,000.00
KUFANA DEVELOPMENT AREA							
NEW DEVELOPMENT AREA							
Grand Total	9,031,500.97	436,822,117.34	858,148,217.00	970,658,670.00	533,836,552.66+	774,510,717.00	603,887,165.00

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

ANNUAL ACCOUNTS 2018

KAJURU LOCAL GOVERNMENT

PROFILE

HON. FELICIA KYOMSON : CHAIRMAN (CARETAKER COMMITTEE)

MANAGEMENT STAFF

MAHMOOD A. MUSA	:	DIRECTOR ADMIN AND FINANCE
ABDULMALIK HALILU	:	LOCAL GOVERNMENT TREASURER
RUTH MARCUS	:	DIR. EDUCATION AND SOCIAL DEVELOPMENT
RUTH YOHANNA	:	DIR. PRIMARY HEALTH CARE DEPT
GRACE ISTIFANUS	:	WORKS AND INFRASTRUCTURE
GRABA SHEHU SADIQ	:	DEPUTY DIR. BUDGET PLANNING RES. & STATISTICS
QUEEN SAIDU	:	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 STATEMENT

RECEIPTS

Receipts for the year 2018 amounted to one billion, nine hundred and forty-two million, five hundred and sixty-four thousand, and four naira, twenty-eight kobo (N1,942,564,004.28) only which consists of the following:

Statutory allocation Value	-	N1,580,935,276.57	81.42%
Added Tax Internally	-	352,812,674.04	18.13%
generated venue Below	-	180,000.00	0.0009%
the line receipts	-	8,636,113.67	0.45%
Total	=	N1,942,564,004.28	100.00%

The details above indicate that receipts from the federation account amounted to 99.55% of the total receipts. Independent revenue collected by the Local Government amounts to 0.0009% while nothing was gotten from the state Government as its 10% IGR contribution. The analysis above indicates an over-whelming reliance on the federation account. The Treasurer (Dep. Dir. Of Finance and Supply) and the revenue consultant should be invited to shed more light on the poor independent revenue collections.

PAYMENTS:

Total payments during the year 2018 amounted to one billion, seven hundred and sixty-eight million, eighty-seven thousand, six hundred and fifty-six naira, forty-two kobo N1,768,087,656.42) only. This is broken down as follows:

Recurrent expenditure	-	N1,331,265,539.08	75.29%
Capital expenditure	-	436,822,117.34	24.71%
Total	=	N1,768,087,656.42	100.00%

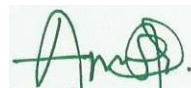
Recurrent expenditure has taken up over 75% of the revenue allocated which should not be the case. Despite the improvement in the capital component of the expenditure from N9,031,500.97 last year 2017 to N436,822,117.34 this year 2018, a lot still needs to be done in the area of provision of basic infrastructure at the grassroots.

INVESTMENTS

The total book value of the Local Government's investments stood at N16,000,000.00 only but the market value is nothing to write home about. This is so because most of the companies invested in are either liquidated or moribund.

ADVANCES AND DEPOSITS:

All advances have been retired and all deposits remitted appropriately.



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