

# **JEMA'A LOCAL GOVERNMENT OF KADUNA STATE**



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

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**PART 1**  
**REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS**

**PR OF ILE**

**OFFICIALS**

**HON. DANJUMA PETER AVERIK : EXECUTIVE CHAIRMAN**

**ELECTED COUNCILLORS**

HON. IKO NYANZUM	:	COUNCILLOR
HON. DANLADI NYELLA	:	COUNCILLOR
HON. AMINU JAFARU	:	COUNCILLOR
HON. CHRISTOPHER YAKUBU PHILIP	:	COUNCILLOR
HON. AYUBA LUKA BLACK	:	COUNCILLOR
HON. MAMUDA ZEPHANAH HABU	:	COUNCILLOR
HON. EMMANUEL KAHU	:	COUNCILLOR
HON. NUHU MOSES CHUMBIS	:	COUNCILLOR
HON. TANKO USMAN	:	COUNCILLOR
HON. BITRUS ENOCH DANKR	:	COUNCILLOR
HON. ZAKARI BALA MOHAMMED	:	COUNCILLOR

**MANAGEMENT STAFF**

HON. AMOS SAMAILA	:	COUNCIL SECRETARY
ALH. MOHAMMED KABIR USMAN	:	DIRECTOR ADMIN & FINANCE
ALH. SHEHU ALIYU MAGAJI	:	LOCAL GOVERNMENT TREASURER
MRS. GRACE BAKO DAUKE	:	DIRECTOR AGRICULTURE AND FORESTRY
MRS. JUMMAI YERO	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
MR. PHILIP DAMINA	:	DIRECTOR WORKS AND INFRASTRUCTURE
MRS. SARAH DADAI	:	DIRECTOR PRIMARY HEALTH CARE

**QUALITY ASSURANCE CONSULTANTS :** **MOLD COMPUTERS & COMMUNICATIONS LTD**  
(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, PAYROLL & HR SOFTWARE)  
5B, Kukawa Avenue,  
Kaduna - Nigeria  
Mobile Phone: 0803-327-8803, 0803-491-2489  
E-mail: mold\_computers@yahoo.com, info@moldtreasuryacademy.com  
URL: www.moldtreasuryacademy.com

## **PR OF ILE**



**HON. DANJUMA PETER AVERIK**  
**EXECUTIVE CHAIRMAN**



**HON. AMOS SAMAILA**  
**COUNCIL SECRETARY**



**ALH. MOHAMMED KABIR USMAN**  
**DIR. ADMIN AND FINANCE**



**ALH. SHEHU ALIYU MAGAJI**  
**LOCAL GOVERNMENT TREASURER**

## **1.0 CHAIRMAN'S REPORT**

The Annual Financial Report of Jema'a Local Government of Kaduna State for the fiscal year 2018 contains a report of the financial operations and the Financial Statements of Jema'a 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 Jema'a 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 Jema'a 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 2003 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, Jema'a Local Government of Kaduna State's financial position as at 31<sup>st</sup> December, 2018. Therefore, the report is hereby recommended for public use.



.....  
**HON. DANJUMA P. AVERIK**  
**EXECUTIVE CHAIRMAN**

## **2.0 REPORT OF THE TREASURER**

### **2.1 INTRODUCTION**

The report of the Treasurer of Jema'a Local Government together with the Financial Statements for the year ended 31<sup>st</sup> December, 2018 provide the record of the financial activities of Jema'a 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 Jema'a Local Government are contained on pages 16 to 47 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 49 to 52.

### 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 ₦1.495 Billion. The total recurrent payment charged to the Fund in line with Jema'a Local Government Appropriation Act 2018 was ₦1.335 Billion. The operation of the Fund resulted into a net recurrent Surplus of ₦0.160 Billion

The closing balance of the fund as at 31<sup>st</sup> December, 2018 was ₦0.160 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		1,670.24		230,591.65
Recurrent Receipts	1,495,428,785.17		2,214,232,559.54	
Recurrent Expenditure	1,335,218,529.73		2,214,461,480.95	
<b>Net Recurrent Surplus/(Deficit)</b>		<b>160,210,255.44</b>		<b>(228,921.41)</b>
<b>Closing Balance</b>		<b>160,211,925.68</b>		<b>1,670.24</b>



### 2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.172 Billion and total capital expenditure charged to the fund amounted to ₦0.172 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	172,511,876.05		480,264,112.48	
Capital Expenditure	172,511,876.05		480,264,112.48	
<b>Net Capital Surplus/(Deficit)</b>		-		-
<b>Closing Balance</b>		-		-

### 2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦1,495,428,785.17 and total payment was ₦1,335,218,529.73. An overall positive cash flow of ₦160,210,255.44 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2018 was ₦160,211,925.68:

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		1,670.24		230,591.65
Total Receipts	1,495,428,785.17		2,214,232,559.54	
Total Payments	1,335,218,529.73		2,214,461,480.95	
<b>Net Cash Surplus/(Deficit)</b>		<b>160,210,255.44</b>		<b>(228,921.41)</b>
<b>Closing Cash/Bank Balance</b>		<b>160,211,925.68</b>		<b>1,670.24</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	160,211,925.68		1,670.24	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>160,211,925.68</b>		<b>1,670.24</b>

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

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

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

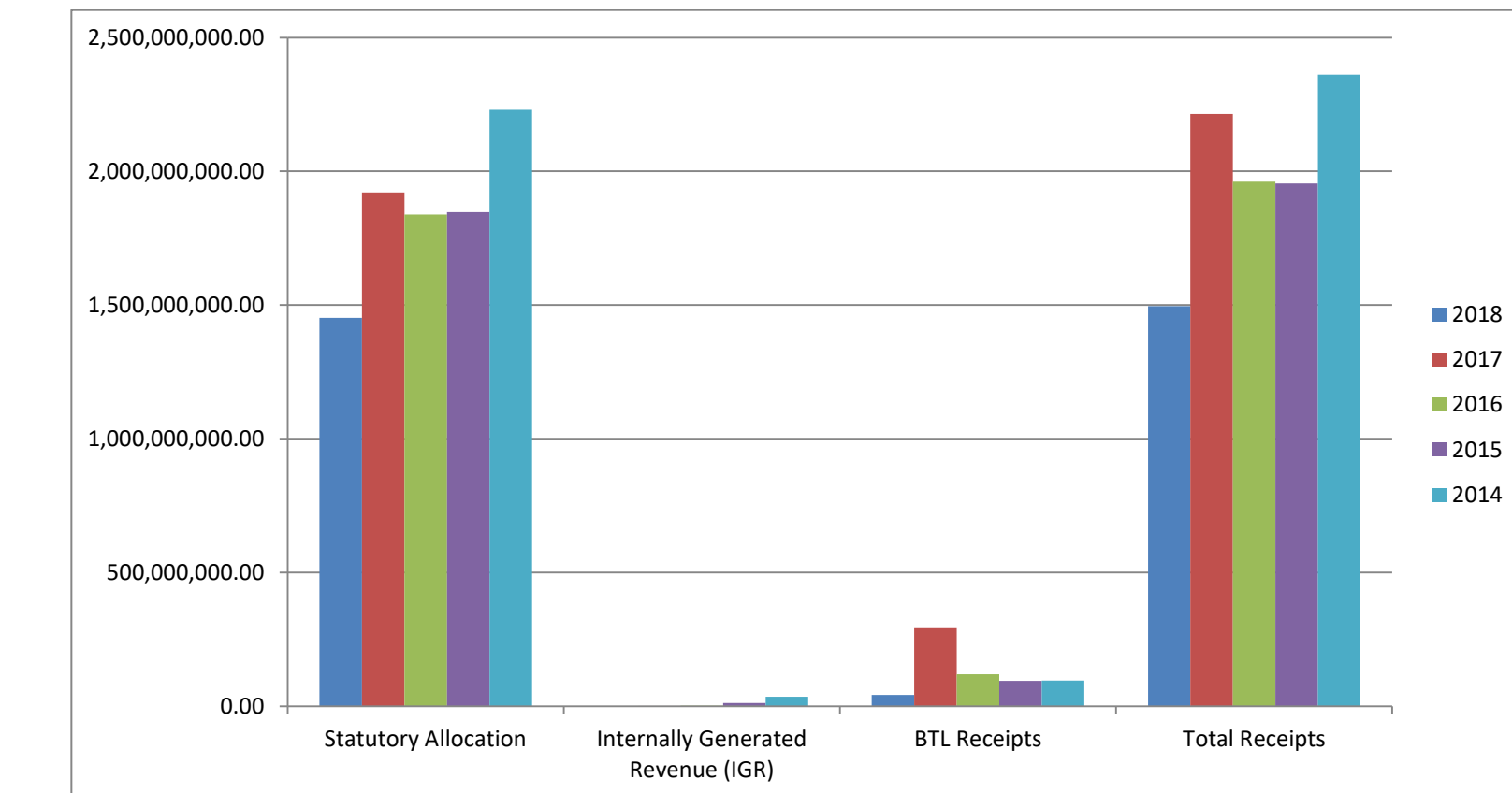
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>	2,761,539.63	1,670.24	40,910,044.00	40,910,044.00	40,908,373.76-		
<b>RECEIPTS</b>							
Statutory Allocation	1,920,535,906.42	1,452,770,677.50	2,281,605,811.00	2,724,054,080.00	1,271,283,402.50-	2,736,140,969.00	3,009,755,066.00
Internally Generated Revenue	1,278,283.84		50,951,064.00	50,951,064.00	50,951,064.00-	43,059,149.00	61,227,289.00
Grants & Miscellaneous						12,932,023.00	
Transfer from CRF	480,264,112.48	172,511,876.05	752,808,352.00	1,011,552,553.00	839,040,676.95-		
BTL Receipts	292,418,369.28	42,658,107.67			42,658,107.67+		
<b>Total Current Year Receipts</b>	<b>2,694,496,672.02</b>	<b>1,667,940,661.22</b>	<b>3,085,365,227.00</b>	<b>3,786,557,697.00</b>	<b>2,118,617,035.78-</b>	<b>2,792,132,141.00</b>	<b>3,070,982,355.00</b>
<b>Total Funds Available</b>	<b>2,697,258,211.65</b>	<b>1,667,942,331.46</b>	<b>3,126,275,271.00</b>	<b>3,827,467,741.00</b>	<b>2,159,525,409.54-</b>	<b>2,792,132,141.00</b>	<b>3,070,982,355.00</b>
<b>Recurrent Expenditure: Economic Classification</b>							
Employees Compensation	807,419,025.25	798,604,142.59	1,225,036,993.00	1,086,516,383.00	287,912,240.41+	1,599,306,844.00	1,759,237,529.00
Social Benefits	140,242,514.83		101,889,716.00	190,177,394.00	190,177,394.00+		
Overhead Costs	494,117,459.11	321,444,403.42	252,821,814.00	486,758,814.00	165,314,410.58+	203,302,087.00	203,302,087.00
BTL Payments	292,418,369.28	42,658,107.67			42,658,107.67-		
Transfer to Capital Development Fund	480,264,112.48	172,511,876.05	752,808,352.00	1,011,552,553.00	839,040,676.95+		
<b>Total Recurrent Expenditure</b>	<b>2,214,461,480.95</b>	<b>1,335,218,529.73</b>	<b>2,332,556,875.00</b>	<b>2,775,005,144.00</b>	<b>1,439,786,614.27+</b>	<b>1,802,608,931.00</b>	<b>1,962,539,616.00</b>
<b>Capital Expenditure: Programme Classification</b>							
01 Economic Empowerment Through Agriculture			28,091,065.00	28,091,065.00	28,091,065.00+	7,091,065.00	7,091,065.00
04 Improvement to Human Health	35,000,000.00		76,999,640.00	110,999,640.00	110,999,640.00+	162,107,992.00	222,294,992.00
05 Enhancing Skills and Knowledge	37,578,181.00	30,634,247.00	205,650,023.00	235,650,023.00	205,015,776.00+	194,974,749.00	194,974,749.00
06 - Housing and Urban Development		16,115,400.00	30,344,166.00	30,344,166.00	14,228,766.00+		
09 Environmental Improvement			263,340.00	6,263,340.00	6,263,340.00+		
10 Water Resources and Rural Development	8,499,800.00	17,288,700.00	34,793,700.00	34,793,700.00	17,505,000.00+	12,870,000.00	33,870,000.00
11 Information Communication & Technology			2,415,000.00	4,415,000.00	4,415,000.00+	2,415,000.00	2,415,000.00
13 Reform of Government and Governance	16,999,900.00	30,965,900.00	178,917,084.00	204,314,761.00	173,348,861.00+	137,330,000.00	15,330,000.00
14 Power	135,633,355.93	45,838,176.85	103,085,123.00	179,695,123.00	133,856,946.15+	107,977,849.00	48,041,788.00
17 Road	246,552,875.55	31,669,452.20	133,159,255.00	217,895,779.00	186,226,326.80+	114,870,990.00	152,173,272.00
<b>Total Capital Expenditure by Programme</b>	<b>480,264,112.48</b>	<b>172,511,876.05</b>	<b>793,718,396.00</b>	<b>1,052,462,597.00</b>	<b>879,950,720.95+</b>	<b>739,637,645.00</b>	<b>676,190,866.00</b>
<b>Total Expenditure (Budget Size)</b>	<b>2,694,725,593.43</b>	<b>1,507,730,405.78</b>	<b>3,126,275,271.00</b>	<b>3,827,467,741.00</b>	<b>2,319,737,335.22+</b>	<b>2,542,246,576.00</b>	<b>2,638,730,482.00</b>
<b>Budget Surplus/(Deficit)</b>	<b>2,532,618.22</b>	<b>160,211,925.70</b>			<b>160,211,925.70+</b>	<b>249,885,565.00</b>	<b>432,251,873.00</b>
<b>Financing of Deficit by Borrowing</b>							
<b>Closing Balance</b>	<b>2,532,618.22</b>	<b>160,211,925.70</b>			<b>160,211,925.70+</b>	<b>249,885,565.00</b>	<b>432,251,873.00</b>

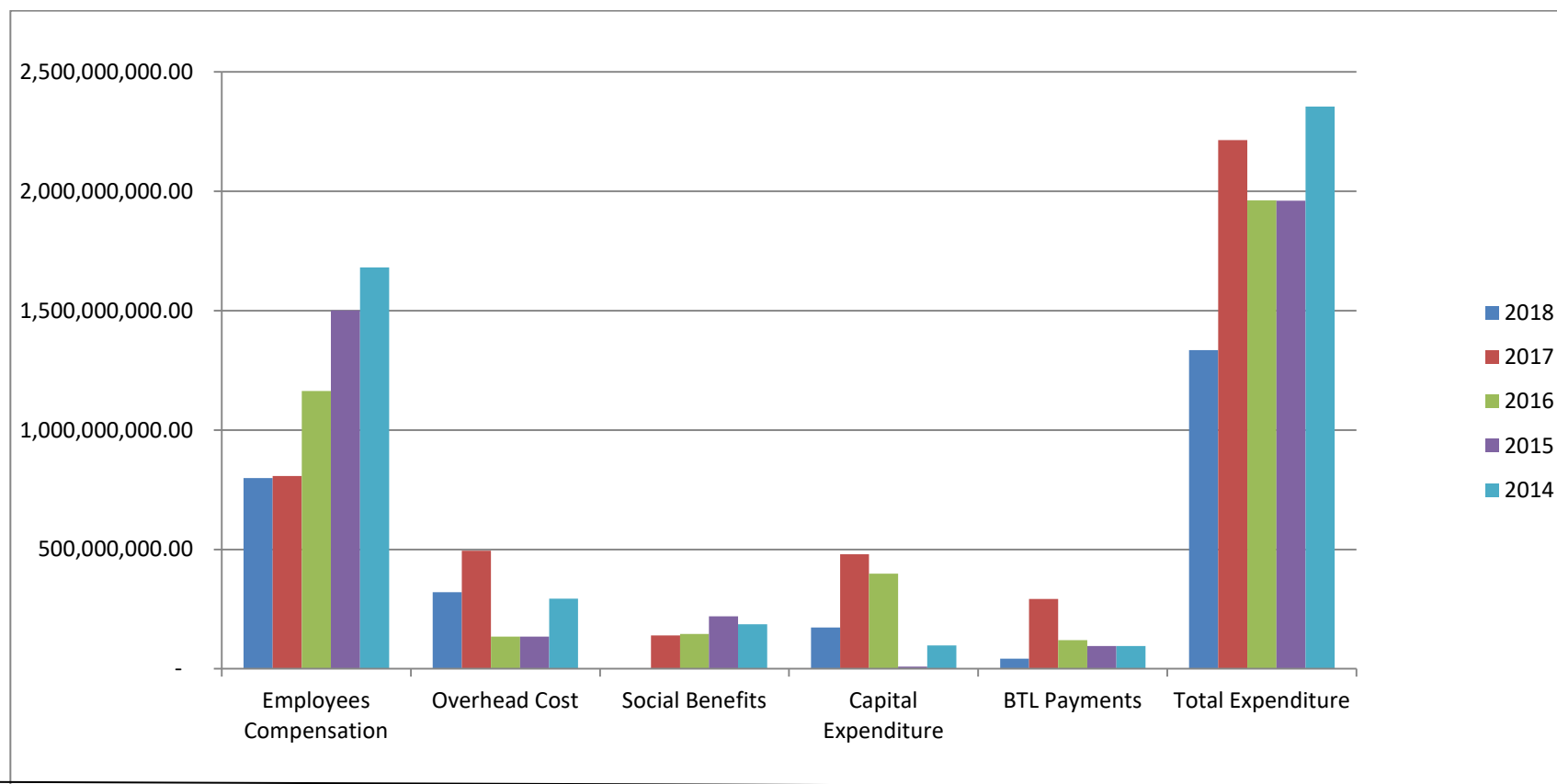
### 3.3 FIVE YEARS FINANCIAL SUMMARY

	2018	2017	2016	2015	2014
<b>RECEIPTS:</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Statutory Allocation	1,452,770,677.50	1,920,535,906.42	1,838,584,240.86	1,847,067,512.27	2,229,883,822.07
Internally Generated Revenue (IGR)		1,278,283.84	2,563,820.00	12,388,310.26	36,325,353.84
Capital Receipts	172,511,876.05	480,264,112.48	398,066,659.71	9650000	97522452.72
BTL Receipts	42,658,107.67	292,418,369.28	120,025,593.84	95,082,275.70	95,754,918.04
<b>Total Receipts</b>	<b>1,667,940,661.22</b>	<b>2,694,496,672.02</b>	<b>2,359,240,314.41</b>	<b>1,964,188,098.23</b>	<b>2,459,486,546.67</b>
<b>PAYMENTS:</b>					
Employees Compensation	798,604,142.59	807,419,025.25	1,163,248,632.60	1,501,035,700.16	1,681,280,359.13
Overhead Cost	321,444,403.42	494,117,459.11	135,369,035.43	134,665,857.02	294,207,371.70
Social Benefits		140,242,514.83	145,729,207.11	219,912,733.22	186,088,749.80
Service Wide Vote					
Capital Expenditure	172,511,876.05	480,264,112.48	398,066,659.71	9,650,000.00	97,522,452.72
Transfer to Capital Development Fund	172,511,876.05	480,264,112.48	398,066,659.71	9,650,000.00	97,522,452.72
BTL Payments	42,658,107.67	292,418,369.28	120,025,593.84	95,082,275.70	95,754,918.04
<b>Total Payments</b>	<b>1,507,730,405.78</b>	<b>2,694,725,593.43</b>	<b>2,360,505,788.40</b>	<b>1,969,996,566.10</b>	<b>2,452,376,304.11</b>
<b>CASH BALANCES</b>					
Net Cash Surplus/(Deficit)	160,210,255.44	(228,921.41)	(1,265,473.99)	(5,808,467.87)	7,110,242.56
Opening Cash Balance	1,670.24	230,591.65	1,496,065.64	7,304,533.51	194,290.95
<b>Closing Cash Balance</b>	<b>160,211,925.68</b>	<b>1,670.24</b>	<b>230,591.65</b>	<b>1,496,065.64</b>	<b>7,304,533.51</b>

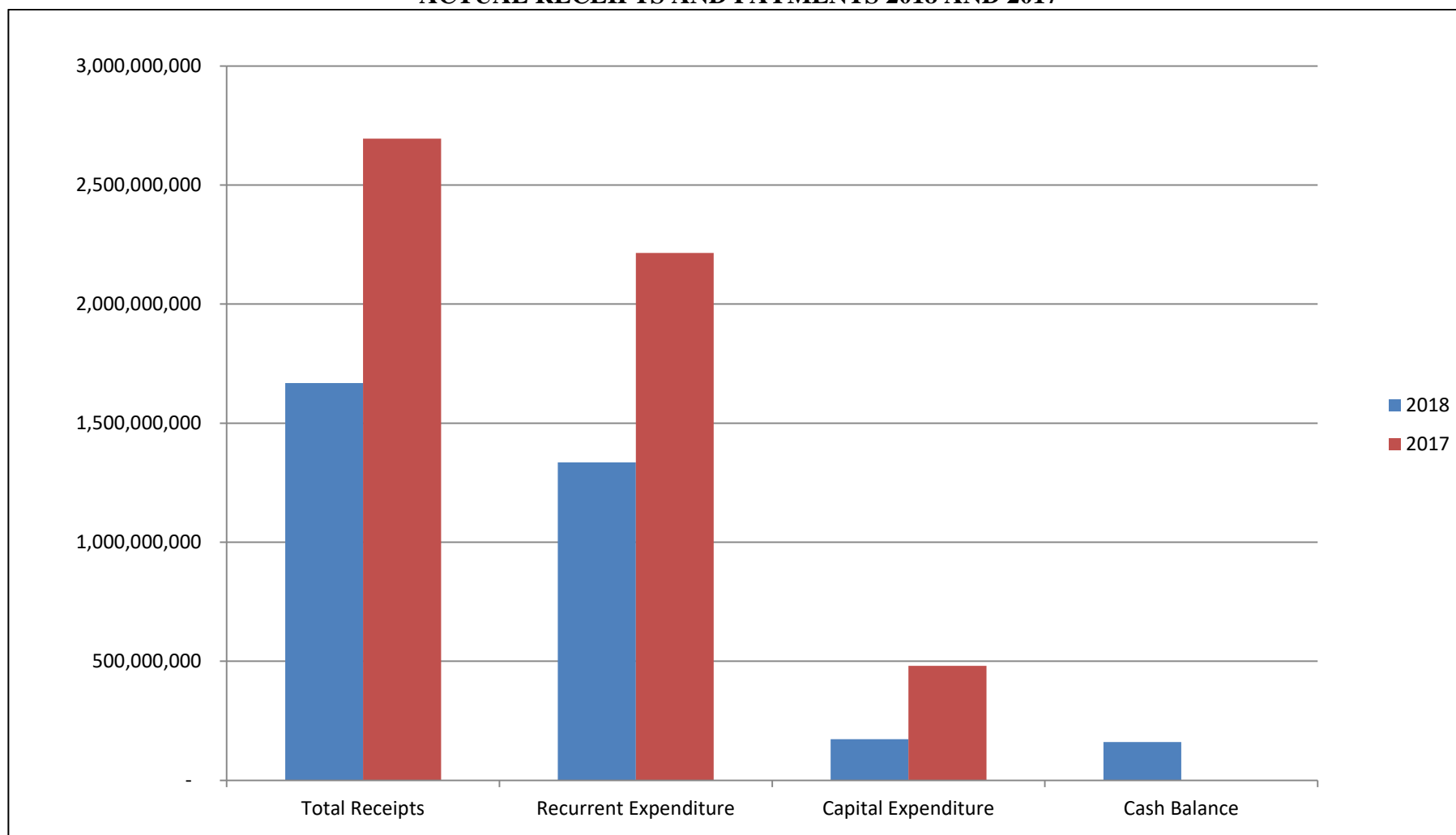
### ACTUAL RECEIPTS FOR 5 YEARS



# **ACTUAL PAYMENTS FOR 5 YEARS**



**ACTUAL RECEIPTS AND PAYMENTS 2018 AND 2017**



**4.0 STATEMENT OF ACCOUNTING POLICIES**

The accounting policies adopted in the preparation of the financial statements of Jema'a 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.

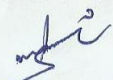


## **5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

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

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

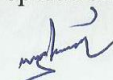
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.

  
.....  
**ALH. SHEHU ALIYU MAGAJI**  
**TREASURER**


.....  
**DATE**

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

In our opinion, these financial statements fairly reflect the financial position of Jema'a Local Government as at 31<sup>st</sup> December, 2018, and its operation for the year ended on that date.

  
.....  
**ALH. SHEHU ALIYU MAGAJI**  
**TREASURER**

.....  
**DATE**

  
.....  
**HON. DANJUMA P. AVERIK**  
**EXECUTIVE CHAIRMAN**

.....  
**DATE**

## ***AUDIT CERTIFICATE***

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

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

### **BASIS OF OPINION**

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

### **OPINION**

**Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Jema'a Local Government Council of Kaduna State for the year ended 31<sup>st</sup> December, 2018 subject to the presentation of outstanding payment vouchers to the tune of N500,000.00, recovery of excess withdrawals to the tune of N850,000.00 formalisation of irregular payments to the tune of N597,000.00 only.**



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

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

	Note	Actual	Actual
		2018	2017
		₦	₦
<b>Cash Flow from Operating Activities:</b>			
Statutory Allocation	1	1,050,299,015.85	1,558,323,838.82
Share of Value Added Tax	2	402,471,661.65	362,212,067.60
Independent Revenue	3		1,278,283.84
<b>Total Receipts</b>		<b>1,452,770,677.50</b>	<b>1,921,814,190.26</b>
<b>Recurrent Payments:</b>			
Employees Compensation	4	798,604,142.59	807,419,025.25
Social Benefits	5		140,242,514.83
Overhead Cost	6	321,444,403.42	494,117,459.11
<b>Total Payments</b>		<b>1,120,048,546.01</b>	<b>1,441,778,999.19</b>
<b>Net Cash Flow from Operating Activities</b>		<b>332,722,131.49</b>	<b>480,035,191.07</b>
<b>Cash Flow from Investing Activities:</b>			
Improvement to Human Health	11		35,000,000.00
Enhancing Skills and Knowledge	12	30,634,247.00	37,578,181.00
Housing and Urban Development	13	16,115,400.00	
Water Resources and Rural Development	17	17,288,700.00	8,499,800.00
Reform of Government and Governance	20	30,965,900.00	16,999,900.00
Power	21	45,838,176.85	135,633,355.93
Road	24	31,669,452.20	246,552,875.55
<b>Net Cash Flow from Investing Activities</b>	29	<b>172,511,876.05</b>	<b>480,264,112.48</b>
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	42,658,107.67	292,418,369.28
Below-The-Line Payments	37	42,658,107.67	292,418,369.28
<b>Net Movement</b>			
Net Surplus(Deficit) for the Year		160,210,255.44	228,921.41
Opening Balance		1,670.24	230,591.65
<b>Closing Balance</b>	38	<b>160,211,925.68</b>	<b>1,670.24</b>

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

	Note	Actual 2018	Actual 2017
<b>ASSETS:</b>		<b>₦</b>	<b>₦</b>
<b>Liquid Assets:</b>			
Treasuries and Banks	39	160,211,925.68	1,670.24
<b>Sub Total</b>		<b>160,211,925.68</b>	<b>1,670.24</b>
<b>Investments and Other Assets:</b>			
Investments	40	8,000,000.00	8,000,000.00
<b>Sub Total</b>		<b>8,000,000.00</b>	<b>8,000,000.00</b>
<b>Total Assets</b>		<b>168,211,925.68</b>	<b>8,001,670.24</b>
<b>Public Funds:</b>			
Consolidated Revenue Fund	42	160,211,925.68	2,532,618.22
Capital Development Fund	43		
Other Funds	44	8,000,000.00	8,000,000.00
<b>Sub - Total: Public Funds</b>		<b>168,211,925.68</b>	<b>10,532,618.22</b>
<b>LIABILITIES:</b>			
<b>Public Funds + Liabilities</b>		<b>168,211,925.68</b>	<b>10,532,618.22</b>

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

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	2018	2018	Budget 2019	Budget 2020
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>		<b>230,591.65</b>	<b>1,670.24</b>			<b>1,670.24+</b>		
<b>Add: Recurrent Receipts:</b>								
Statutory Allocation		1,431,508,199.81	960,701,318.00	1,812,823,565.00	1,812,823,565.00	852,122,247.00-	1,994,105,922.00	2,193,516,514.00
Share of VAT		362,212,067.60	402,471,661.65	450,670,095.00	450,670,095.00	48,198,433.35-	495,737,105.00	545,310,815.00
Excess Crude		32,710,530.03	22,694,219.29			22,694,219.29+		
Ecological Fund from FAAC			24,865,185.46			24,865,185.46+		
Stabilization Fund		4,896,425.68						
Refund from Paris Club (Paris Exit)			1,148,343.35		442,448,269.00	441,299,925.65-		
10% IGR State Contribution				18,112,151.00	18,112,151.00	18,112,151.00-	246,297,942.00	270,927,737.00
Exchange Rate Difference		89,208,683.30	40,889,949.75			40,889,949.75+		
<b>Sub Total: Statutory Allocation</b>		<b>1,920,535,906.42</b>	<b>1,452,770,677.50</b>	<b>2,281,605,811.00</b>	<b>2,724,054,080.00</b>	<b>1,271,283,402.50-</b>	<b>2,736,140,969.00</b>	<b>3,009,755,066.00</b>
Licenses	50			150,000.00	150,000.00	150,000.00-	110,000.00	121,000.00
Rates	51			12,056,384.00	12,056,384.00	12,056,384.00-	330,000.00	14,225,225.00
Fees	52			25,114,830.00	25,114,830.00	25,114,830.00-	27,626,314.00	30,388,945.00
Fines	53			8,016,850.00	8,016,850.00	8,016,850.00-	8,818,535.00	9,700,389.00
Earnings	55			5,613,000.00	5,613,000.00	5,613,000.00-	6,174,300.00	6,791,730.00
Repayments	58	212,066.32						
Interest Earned	60	250.00						
Miscellaneous	62	1,065,967.52						
<b>Total: Independent Revenue</b>		<b>1,278,283.84</b>		<b>50,951,064.00</b>	<b>50,951,064.00</b>	<b>50,951,064.00-</b>	<b>43,059,149.00</b>	<b>61,227,289.00</b>
<b>Total Recurrent Receipts</b>		<b>1,921,814,190.26</b>	<b>1,452,770,677.50</b>	<b>2,332,556,875.00</b>	<b>2,775,005,144.00</b>	<b>1,322,234,466.50-</b>	<b>2,779,200,118.00</b>	<b>3,070,982,355.00</b>
<b>Total Funds Available</b>		<b>1,922,044,781.91</b>	<b>1,452,772,347.74</b>	<b>2,332,556,875.00</b>	<b>2,775,005,144.00</b>	<b>1,322,232,796.26-</b>	<b>2,779,200,118.00</b>	<b>3,070,982,355.00</b>
<b>Less Recurrent Payments:</b>								
Employees Compensation	63	807,419,025.25	798,604,142.59	1,225,036,993.00	1,086,516,383.00	287,912,240.41+	1,599,306,844.00	1,759,237,529.00
Social Benefits	64			101,889,716.00	190,177,394.00	190,177,394.00+		
Overhead Cost	65	494,117,459.11	321,444,403.42	252,821,814.00	486,758,814.00	165,314,410.58+	203,302,087.00	203,302,087.00
<b>Total Recurrent Payments</b>		<b>1,301,536,484.36</b>	<b>1,120,048,546.01</b>	<b>1,579,748,523.00</b>	<b>1,763,452,591.00</b>	<b>643,404,044.99+</b>	<b>1,802,608,931.00</b>	<b>1,962,539,616.00</b>
<b>Other Cash Movement</b>								
Below-The-Line Receipts	67	292,418,369.28	42,658,107.67			42,658,107.67+		
Below-The-Line Payments	68	292,418,369.28	42,658,107.67			42,658,107.67-		
<b>Net Movement</b>								
Net Recurrent Funds before Transfers		620,508,297.55	332,723,801.73	752,808,352.00	1,011,552,553.00	678,828,751.27-	976,591,187.00	1,108,442,739.00
<b>Appropriations/Transfers:</b>								
Transfer to Capital Dev. Fund		480,264,112.48	172,511,876.05	752,808,352.00	1,011,552,553.00	839,040,676.95+		
<b>Total Appropriations/Transfers</b>		<b>480,264,112.48</b>	<b>172,511,876.05</b>	<b>752,808,352.00</b>	<b>1,011,552,553.00</b>	<b>839,040,676.95+</b>		
<b>Closing Balance</b>		<b>140,244,185.07</b>	<b>160,211,925.68</b>			<b>160,211,925.68+</b>	<b>976,591,187.00</b>	<b>1,108,442,739.00</b>

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

	Note	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Revised Budget 2018 ₦	Variance 2018 ₦	Proposed Budget 2019 ₦	Proposed Budget 2020 ₦
Opening Balance				40,910,044.00	40,910,044.00	40,910,044.00-		
<b>Add: Capital Receipts</b>								
Transfer from Consolidated Revenue		480,264,112.48	172,511,876.05	752,808,352.00	1,011,552,553.00	839,040,676.95-		
Aids and Grants	69						12,932,023.00	
<b>Sub Total: Capital Receipts</b>		<b>480,264,112.48</b>	<b>172,511,876.05</b>	<b>752,808,352.00</b>	<b>1,011,552,553.00</b>	<b>839,040,676.95-</b>	<b>12,932,023.00</b>	
<b>Total Capital Funds Available</b>		<b>480,264,112.48</b>	<b>172,511,876.05</b>	<b>793,718,396.00</b>	<b>1,052,462,597.00</b>	<b>879,950,720.95-</b>	<b>12,932,023.00</b>	
<b>Less: Capital Expenditure (Functional Classification)</b>								
General Public Services	71	10,000,000.00	35,300,900.00	170,733,798.00	192,992,124.00	157,691,224.00+	160,160,000.00	38,160,000.00
Economic Affairs	74	20,000,000.00	44,947,182.20	142,314,291.00	217,870,815.00	172,923,632.80+	59,468,611.00	59,468,611.00
Environmental Protection	75			1,440,000.00	1,440,000.00	1,440,000.00+		
Housing and Community Development	76	392,685,931.48	61,629,546.85	185,591,971.00	293,509,995.00	231,880,448.15+	162,926,293.00	161,292,514.00
Health	77	35,000,000.00		76,999,640.00	110,999,640.00	110,999,640.00+	162,107,992.00	222,294,992.00
Education	79	22,578,181.00	30,634,247.00	216,638,696.00	235,650,023.00	205,015,776.00+	194,974,749.00	194,974,749.00
<b>Total Capital Expenditure</b>		<b>480,264,112.48</b>	<b>172,511,876.05</b>	<b>793,718,396.00</b>	<b>1,052,462,597.00</b>	<b>879,950,720.95+</b>	<b>739,637,645.00</b>	<b>676,190,866.00</b>
<b>Closing Balance</b>							<b>726,705,622.00</b>	<b>676,190,866.00</b>

**NOTES TO CASHFLOW STATEMENT**

	<b>Actual</b>	<b>Actual</b>
	<b>2018</b>	<b>2017</b>
	<b>₦</b>	<b>₦</b>
<b>Note 1 - Statutory Allocation</b>		
25001001/11010001 Statutory Allocation	960,701,318.00	1,431,508,199.81
25001001/11010003 Excess Crude	22,694,219.29	32,710,530.03
25001001/11010004 Ecological Fund from FAAC	24,865,185.46	
25001001/11010008 Stabilization Fund		4,896,425.68
25001001/11010009 Refund from Paris Club (Paris Exit)	1,148,343.35	
25001001/11010013 Exchange Rate Difference	40,889,949.75	89,208,683.30
<b>Total</b>	<b>1,050,299,015.85</b>	<b>1,558,323,838.82</b>
<b>Note 2 - Share of Value Added Tax</b>		
Share of Value Added Tax	402,471,661.65	362,212,067.60
This represent Share of VAT from FAAC		
<b>Note 3 - Independent Revenue</b>		
Repayments General		212,066.32
Interest Earned		250.00
Miscellaneous Revenue		1,065,967.52
<b>Total</b>		<b>1,278,283.84</b>
<b>Note 4 - Employees Compensation</b>		
Contribution for Primary Teachers' Salaries	617,053,553.16	539,754,629.55
Local Government Staff	181,550,589.43	267,664,395.70
<b>Total</b>	<b>798,604,142.59</b>	<b>807,419,025.25</b>
Note 4A - Local Government Staff		
Jema'a Local Government	181,550,589.43	267,664,395.70
<b>Total</b>	<b>181,550,589.43</b>	<b>267,664,395.70</b>
<b>Note 5 - Social Benefits</b>		
Pension		140,242,514.83
<b>Total</b>		<b>140,242,514.83</b>
<b>Note 6 - Overhead Costs</b>		
Transport and Travelling	37,200,787.03	8,792,464.00
Utilities	13,441,732.00	69,276,459.50
Material and Supplies	50,583,708.00	20,766,644.35
Maintenance Services	9,024,000.00	38,335,003.41
Training	5,543,200.00	36,486,189.03
Other Services	104,732,000.00	93,698,707.24
Consulting & Professional Services	1,960,200.00	2,680,000.00

**NOTES TO CASHFLOW STATEMENT – Cont'd**

	Actual 2018 ₦	Actual 2017 ₦
Fuel and Lubricants	3,149,500.00	
Financial Charges	120,000.00	11,551,437.64
Miscellaneous Expenses	95,689,276.39	212,530,553.94
<b>Total</b>	<b>321,444,403.42</b>	<b>494,117,459.11</b>
<b>Note 11 - Improvement to Human Health</b>		
21001001/23010122/04000008 Purchase of Medical / Clinical equipments at Tanda health clinic		10,000,000.00
21001001/23030105/04000015 Rehabilitation / Repairs - Hospital / Health Centers		25,000,000.00
<b>Total</b>		<b>35,000,000.00</b>
<b>Note 12 - Enhancing Skills and Knowledge</b>		
34001001/23010124/05000004 Purchase of Classroom Furniture		10,000,000.00
34001001/23020107/05000005 Construction / Provision of Public Schools		5,000,000.00
17001001/23010124/05000010 Purchase of teaching/learning aids equipment	1,652,651.00	7,578,181.00
17001001/23010113/05000011 Purchase of Information Gadgets and Television	1,209,980.00	
17001001/23010124/05000015 Purchase of Classroom Furniture Local Government Secretariat		15,000,000.00
17001001/23030106/05000017 Renovation of public School at Ung. Fari	9,645,768.00	
17001001/23020107/05000018 Construction of a Block of two Classroom with an of fice and	3,956,184.00	
17001001/23030106/05000019 Renovation/repairs of old local Govt. Education construction of	2,520,848.00	
17001001/23050101/05000021 SHAWN II Programme	1,684,444.00	
17001001/23020107/05000022 Construction of Exams Hall Bakin Kogi Ongoing	2,315,556.00	
17001001/23020107/05000024 Construction of one block of two classroom with office at Bi	7,648,816.00	
<b>Total</b>	<b>30,634,247.00</b>	<b>37,578,181.00</b>
<b>Note 13 - Housing and Urban Development</b>		
25001001/23030103/06000004 Renovation of burnt Chairman's temporary house	50,000.00	
34001001/23020104/06000001 Construction of /Surface Dressing of Staff quarters/Low CostRo	16,065,400.00	
<b>Total</b>	<b>16,115,400.00</b>	
<b>Note 17 - Water Resources and Rural Development</b>		
34001001/23030104/10000010 Rehabilitation / Repairs - Water Facilities Kassum Tanda T	17,288,700.00	8,499,800.00
34001001/23030104/10000012 Rehabilitation / Repairs - Water Facilities Nente Hayin Anc		999,900.00
34001001/23030104/10000017 Rehabilitation / Repairs - Water Facilities at Kaninkon		999,900.00
34001001/23030104/10000019 Rehabilitation of 40Nos Boreholes		6,500,000.00
34001001/23030104/10000019 Rehabilitation of 40Nos Boreholes	2,934,600.00	
34001001/23020105/10000024 Construction/provision of bore holes	12,120,000.00	
34001001/23020105/10000027 Drilling of Borehole With Hand Pumps	2,234,100.00	
<b>Total</b>	<b>17,288,700.00</b>	<b>8,499,800.00</b>



**NOTES TO CASHFLOW STATEMENT – Cont'd**

		Actual 2018 ₦	Actual 2017 ₦
<b>Note - 20 Reform of Government and Governance</b>			
25001001/23020101/13000006	Const of Budget & Plan. Dept. offices		10,000,000.00
25001001/23030121/13000012	Rehabilitation/repairs of office building	2,165,000.00	
25001001/23010105/13000013	Purchase of official car	5,000,000.00	
25001001/23050101/13000030	Clearing and Fencing of old Kafanchan Market Site	10,590,000.00	
34001001/23020101/13000010	Constr. / Provision of office Buildings at Local Govt. Secretariat		6,999,900.00
34001001/23020114/13000032	Grading /Laterite Filling and Rolling	13,210,900.00	
<b>Total</b>		<b>30,965,900.00</b>	<b>16,999,900.00</b>
<b>Note 21 - Power</b>			
25001001/23020125/14000016	Construction/provision of installation of solar energy	4,335,000.00	
34001001/23010119/14000008	Purchase of transformer		1,403,120.00
34001001/23020103/14000011	Construction / Provision of Rural Electricity		10,000,000.00
34001001/23020103/14000012	Construction / Provision of Rural Electricity At Kitti		5,000,000.00
34001001/23020113/14000013	Construction / Provision of Rural Electricity At Nimdem		18,025,091.00
34001001/23020103/14000014	Construction / Provision of Rural Electricity At Atuku		6,908,289.00
34001001/23020103/14000015	Construction/provision of rural electricity at Nindem H/Gad	4,611,214.00	91,133,715.93
34001001/23020103/14000017	Construction / Provision of Rural Electricity at Hayin Gada		3,163,140.00
34001001/23050101/14000018	Extension And Stepping Down of Electricity	13,299,107.00	
34001001/23050101/14000019	Extension and Stepping Down of Electricity	3,000,000.00	
34001001/23050101/14000020	Extension of Electricity To Atuku Phase11	4,035,355.85	
34001001/23050101/14000024	Electrification work at Ninte town Godogodo - Golk of a	4,920,000.00	
34001001/23050101/14000025	Electrification work at Kiti town (ongoing)	4,637,500.00	
34001001/23050101/14000027	Electrification at Nimbia	7,000,000.00	
<b>Total</b>		<b>45,838,176.85</b>	<b>135,633,355.93</b>
<b>Note 24 - Road</b>			
34001001/23020114/17000016	Contraction/Provision of Roads /Drinage And Gate		15,000,000.00
34001001/23020114/13000018	Construction / Provision of Roads Frm Kaf Tozauru Bridg		30,000,000.00
34001001/23020114/17000019	Construction / Provision of Roads Frm S/Gari-Ung Rana-Kanink		15,000,000.00
34001001/23020114/17000020	Construction roads	3,279,770.00	15,000,000.00
34001001/23030113/17000021	Rehabilitation/repairs of roads	17,464,682.20	20,000,000.00
34001001/23030113/17000022	Rehabilitation / Repairs - Roads		15,000,000.00
34001001/23030113/17000023	Rehabilitation / Repairs - Roads		19,005,719.50
34001001/23030113/17000024	Rehabilitation / Repairs - Roads		20,000,000.00
34001001/23020118/17000025	Construction / Provision of Surfacing (Tarring of Rural Feed		27,547,156.05
34001001/23030113/17000026	Rehabilitation / Repairs - Roads		50,000,000.00
34001001/23020118/17000027	Construction / Provision of Surfacing (Tarring of Rural Feed		20,000,000.00

**NOTES TO CASHFLOW STATEMENT – Cont'd**

	Actual 2018 ₦	Actual 2017 ₦
34001001/23020114/17000029 Contraction of Kafancan town road from Zauru to Makabarta	10,925,000.00	
<b>Total</b>	<b>31,669,452.20</b>	<b>246,552,875.55</b>
<b>Note 29 - Net Cash Flow from Investing Activities</b>		
Capital Expenditure by Administrative Sector	22,140,000.00	10,000,000.00
Capital Expenditure by Economic Sector	119,737,629.05	412,685,931.48
Capital Expenditure by Social Sector	30,634,247.00	57,578,181.00
<b>Total</b>	<b>172,511,876.05</b>	<b>480,264,112.48</b>
<b>Note 29A - Net Cash Flow From Investment Activities:</b>		
Purchase of Fixed Assets General	7,862,631.00	43,981,301.00
Construction and Provision of Fixed Assets General	80,701,940.00	278,777,291.98
Rehabilitation and Repairs of Fixed Assets General	34,780,898.20	157,505,519.50
Acquisition of Non Tangible Assets	49,166,406.85	
<b>Total - 29A</b>	<b>172,511,876.05</b>	<b>480,264,112.48</b>
<b>Note 29B - Net Cash From Investing Activities by Location</b>		
Badde Ward	33,530,082.20	71,999,900.00
Godogodo Ward	4,920,000.00	
Kafanchan A Ward	130,026,438.00	364,595,352.98
Gidan Waya Ward		3,163,140.00
Kagoma Ward		5,000,000.00
Kaninkon Ward		6,500,000.00
Jagindi Ward		19,005,719.50
Asso Ward		10,000,000.00
<b>Tarfan/Atuku B Ward</b>	<b>4,035,355.85</b>	
<b>Note 36 - BTL Receipts</b>		
25001001/12150001 Withholding Taxes due to FIRS	6,120,424.40	
25001001/12150002 VAT due to FIRS		3,133,566.63
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	110,504.56	39,312,195.06
25001001/12150004 Union Deductions		67,464,030.00
25001001/12150005 Deposits		10,400,000.00
25001001/12150006 Loans deduction for Salary Other Deduction for payroll		114,857,434.60
25001001/12150007 Monthly Net Total Salary Control Accounts		14,551,035.50
25001001/12150008 10% Contract Retention Fee	1,532,954.15	1,011,039.40
25001001/12150010 WHT Due to B.I.R.		1,852,628.00
25001001/12150012 NULGE Deductions	9,446,452.75	60,000.00

**NOTES TO CASHFLOW STATEMENT – Cont'd**

	Actual 2018 ₦	Actual 2017 ₦
25001001/12150013 MHWU Deductions		445,000.00
25001001/12150016 Monthly Repayments by Staff of LG		2,837,954.00
25001001/12150019 Staff Audit & Biometrics		167,282.44
25001001/12150030 Refund of Undaiunel Salary		16,530,838.35
25001001/12150032 Nut Deduction	6,527,917.53	19,795,365.30
25001001/12150034 Nutendwel Deduction	18,829,854.28	
25001001/12150039 AOPSHON	90,000.00	
<b>Total</b>	<b>42,658,107.67</b>	<b>292,418,369.28</b>
<b>Note 37 - Below the Line Payments</b>		
25001001/22080001 Withholding Taxes due to FIRS	6,120,424.40	
25001001/22080002 Vat due to FIRS		3,133,566.63
25001001/22080003 PAYE Deductions Remittances to BIR	110,504.56	39,312,195.06
25001001/22080004 Union Deductions		67,464,030.00
25001001/22080005 Deposits		10,400,000.00
25001001/22080006 Loans deduction for Salary Other Deduction for payroll		114,857,434.60
25001001/22080007 Monthly Net Total Salary Control Accounts		14,551,035.50
25001001/22080008 10% Contract Retention Fee	1,532,954.15	1,011,039.40
25001001/22080010 WHT Due to B.I.R		1,852,628.00
25001001/22080012 NULGE	9,446,452.75	60,000.00
25001001/22080013 Medical Union Due		445,000.00
25001001/22080016 Monthly Repayment by Staff from Each L. G. (Laptop 17)		2,837,954.00
25001001/22080019 Staff Audit & Biometrics		167,282.44
25001001/22080030 Refund of Undaiunel Salary		16,530,838.35
25001001/22080032 NUT DEDUCTION	6,527,917.53	19,795,365.30
25001001/22080034 NUTENDWEL Deduction	18,829,854.28	
25001001/22080039 AOPSHON	90,000.00	
<b>Total</b>	<b>42,658,107.67</b>	<b>292,418,369.28</b>
<b>Note 38 - Closing Balance</b>		
20001001/31000001 UNITY BANK - MAIN ACCOUNT		1,108.04
20001001/31000012 U.B.A MAIN ACCOUNT	160,211,925.68	562.20
<b>Sub Total: Cash and Bank</b>	<b>160,211,925.68</b>	<b>1,670.24</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>	<b>160,211,925.68</b>	<b>1,670.24</b>

**NOTES TO STATEMENT OF ASSETS AND LIABILITIES**

	Actual	Actual
	2018	2017
	₦	₦
<b>Note 39 - Treasuries and Banks</b>		
UNITY BANK - MAIN ACCOUNT		<b>1,108.04</b>
U.B.A MAIN ACCOUNT	160,211,925.68	562.20
<b>Total</b>	<b>160,211,925.68</b>	<b>1,670.24</b>
<b>Note 40 - Investments</b>		
First Inland Bank Plc	5,000,000.00	5,000,000.00
Unity Bank Plc	2,000,000.00	2,000,000.00
First Alantic Bank Plc	500,000.00	500,000.00
Global Bank Plc	500,000.00	500,000.00
<b>Total</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>
<b>Note 41 - Advances</b>		
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	1,670.24	2,761,539.63
Add/(Less) Net Recurrent Surplus/(Deficit)	160,210,255.44	228,921.41
<b>Closing Balance</b>	<b>160,211,925.68</b>	<b>2,532,618.22</b>
<b>Note 43 - Capital Development Fund</b>		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 50 - Licenses</b>							
Bicycle/License			50,000.00	50,000.00	50,000.00-	55,000.00	60,500.00
Cattle Dealers License			50,000.00	50,000.00	50,000.00-		
Sewing Institute License			50,000.00	50,000.00	50,000.00-	55,000.00	60,500.00
<b>Total</b>			<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00-</b>	<b>110,000.00</b>	<b>121,000.00</b>
<b>Note 51 - Rates</b>							
Tenement Rate			300,000.00	300,000.00	300,000.00-	330,000.00	14,225,225.00
State Grant in Lieu of Tenement Rate			11,756,384.00	11,756,384.00	11,756,384.00-		
<b>Total</b>			<b>12,056,384.00</b>	<b>12,056,384.00</b>	<b>12,056,384.00-</b>	<b>330,000.00</b>	<b>14,225,225.00</b>
<b>Note 52 - Fees</b>							
Slaughter Fees			500,000.00	500,000.00	500,000.00-	550,000.00	605,000.00
Naming of Street Registration Fees			120,000.00	120,000.00	120,000.00-	132,000.00	145,200.00
Advertising Fees			10,350,000.00	10,350,000.00	10,350,000.00-	11,385,000.00	12,523,500.00
Customary Right of Occupancy Fees			180,000.00	180,000.00	180,000.00-	198,000.00	217,800.00
Birth/Death Registration Fees			800,000.00	800,000.00	800,000.00-	880,000.00	968,000.00
Parking Fees			6,000,000.00	6,000,000.00	6,000,000.00-	6,600,000.00	7,260,000.00
Radio and Tv Licensee Fees			780,000.00	780,000.00	780,000.00-	858,000.00	943,800.00
On and off Liquor Fees			100,000.00	100,000.00	100,000.00-	110,000.00	121,000.00
Merriment and Road Closure Levies			3,944,712.00	3,944,712.00	3,944,712.00-	4,339,184.00	4,773,102.00
Public Convenience Sewage and Refuse Disposal Fee			800,000.00	800,000.00	800,000.00-	880,000.00	968,000.00
Fee Structure for Masts			1,500,000.00	1,500,000.00	1,500,000.00-	1,650,000.00	1,815,000.00
Religious Places Establishment Fees			40,118.00	40,118.00	40,118.00-	44,130.00	48,543.00
<b>Total</b>			<b>25,114,830.00</b>	<b>25,114,830.00</b>	<b>25,114,830.00-</b>	<b>27,626,314.00</b>	<b>30,388,945.00</b>
<b>Note 53 - Fines</b>							
Fine on Obstruction			8,016,850.00	8,016,850.00	8,016,850.00-	8,818,535.00	9,700,389.00
<b>Total</b>			<b>8,016,850.00</b>	<b>8,016,850.00</b>	<b>8,016,850.00-</b>	<b>8,818,535.00</b>	<b>9,700,389.00</b>
<b>Note 55 - Earnings</b>							
Earning from Market			200,000.00	200,000.00	200,000.00-	220,000.00	242,000.00
Earning from Motor Park			5,213,000.00	5,213,000.00	5,213,000.00-	5,734,300.00	6,307,730.00
Cattle Market			200,000.00	200,000.00	200,000.00-	220,000.00	242,000.00
<b>Total</b>			<b>5,613,000.00</b>	<b>5,613,000.00</b>	<b>5,613,000.00-</b>	<b>6,174,300.00</b>	<b>6,791,730.00</b>

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – Cont'd**

	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
<b>Note 60 - Interest</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Bank Interests	250.00						
<b>Total</b>	<b>250.00</b>						
<b>Note 62 - Miscellaneous</b>							
Other Sources	1,065,967.52						
<b>Total</b>	<b>1,065,967.52</b>						
<b>Note 63 - Employee Compensation</b>							
Personnel Management	257,664,395.70	171,550,589.43	410,408,358.00	249,721,385.00	78,170,795.57+	451,449,193.00	496,594,113.00
Department of Education & Social Development						1,012,475,750.00	1,113,723,325.00
Department of Primary Health Care	10,000,000.00	10,000,000.00	123,074,456.00	123,074,456.00	113,074,456.00+	135,381,901.00	148,920,091.00
Contribution to Primary Education	539,754,629.55	617,053,553.16	691,554,179.00	713,720,542.00	96,666,988.84+		
<b>Total</b>	<b>807,419,025.25</b>	<b>798,604,142.59</b>	<b>1,225,036,993.00</b>	<b>1,086,516,383.00</b>	<b>287,912,240.41+</b>	<b>1,599,306,844.00</b>	<b>1,759,237,529.00</b>
<b>Note 64 - Social Benefits</b>							
Contribution to Local Government Pension Fund			101,889,716.00	146,033,555.00	146,033,555.00+		
<b>Total</b>	<b>140,242,514.83</b>		<b>101,889,716.00</b>	<b>190,177,394.00</b>	<b>190,177,394.00+</b>		
<b>Note 65 - Overhead Cost</b>							
Office of the Chairman	81,739,112.13						
Personnel Management	265,197,199.87	250,884,826.10	160,364,451.00	401,573,691.00	150,688,864.90+	147,717,451.00	147,717,451.00
Department of Agriculture & Forestry	3,594,000.00	6,435,728.86	7,000,000.00	7,000,000.00	564,271.14+		
Department of Admin & Finance	70,115,056.50						
Department of Works and Infrastructure	7,598,542.41	13,672,332.00	13,674,549.00	21,467,201.00	7,794,869.00+	23,848,620.00	23,848,620.00
Department of Planning Research & Statistics	2,346,000.00						
Department of Education & Social Development	54,032,062.20	30,630,108.46	27,986,014.00	36,846,514.00	6,216,405.54+	6,986,016.00	6,986,016.00
Department of Primary Health Care	9,495,486.00	19,821,408.00	43,796,800.00	19,871,408.00	50,000.00+	24,750,000.00	24,750,000.00
<b>Total</b>	<b>494,117,459.11</b>	<b>321,444,403.42</b>	<b>252,821,814.00</b>	<b>486,758,814.00</b>	<b>165,314,410.58+</b>	<b>203,302,087.00</b>	<b>203,302,087.00</b>
<b>Note 67 - BTL Receipts</b>							
Withholding Taxes due to FIRS		6,120,424.40			6,120,424.40+		
VAT due to FIRS	3,133,566.63						
PAYETaxes due to State Board of Internal Revenue	39,312,195.06	110,504.56			110,504.56+		
Union Deductions	67,464,030.00						
Deposits	10,400,000.00						
Loans deduction for Salary Other Deduction for payroll	114,857,434.60						
Monthly Net Total Salary Control Accounts	14,551,035.50						

**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 Fee	1,011,039.40	1,532,954.15			1,532,954.15+		
WHT Due to B.I.R.	1,852,628.00						
NULGE Deductions	60,000.00	9,446,452.75			9,446,452.75+		
MHWU Deductions	445,000.00						
Monthly Repayments by Staff of LG	2,837,954.00						
Staff Audit & Biometrics	167,282.44						
Refund of Unclaimed Salary	16,530,838.35						
Nut Deduction	19,795,365.30	6,527,917.53			6,527,917.53+		
Nut endwel Deduction		18,829,854.28			18,829,854.28+		
AOPSHON		90,000.00			90,000.00+		
<b>Total</b>	<b>292,418,369.28</b>	<b>42,658,107.67</b>			<b>42,658,107.67+</b>		
<b>Note 68 - Below the Line Payments</b>							
Withholding Taxes due to FIRS		6,120,424.40			6,120,424.40-		
Vat due to FIRS	3,133,566.63						
PAYE Deductions Remittances to BIR	39,312,195.06	110,504.56			110,504.56-		
Union Deductions	67,464,030.00						
Deposits	10,400,000.00						
Loans deduction for Salary Other Deduction for payroll	114,857,434.60						
Monthly Net Total Salary Control Accounts	14,551,035.50						
10% Contract Retention Fee	1,011,039.40	1,532,954.15			1,532,954.15-		
WHT Due to B.I.R	1,852,628.00						
NULGE	60,000.00	9,446,452.75			9,446,452.75-		
Medical Union Due	445,000.00						
Monthly Repayment by Staff from Each L. G. (Laptop 17)	2,837,954.00						
Staff Audit & Biometrics	167,282.44						
Refund of Unclaimed Salary	16,530,838.35						
NUT DEDUCTION	19,795,365.30	6,527,917.53			6,527,917.53-		
NUTENDWEL Deduction		18,829,854.28			18,829,854.28-		
AOPSHON		90,000.00			90,000.00-		
<b>Total</b>	<b>292,418,369.28</b>	<b>42,658,107.67</b>			<b>42,658,107.67-</b>		

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 69 - Aids and Grants:</b>							
Grants from State Government						12,932,023.00	
<b>Total Aids and Grants:</b>						<b>12,932,023.00</b>	
<b>Note 71 - General Public Services</b>							
25001001/23010113/11000001 Purchase of computer/asseceries			2,415,000.00	4,415,000.00	4,415,000.00+	2,415,000.00	2,415,000.00
25001001/23020101/13000006 Const of Budget & Plan. Dept. of fices	10,000,000.00						
25001001/23050101/13000007 Erection of Sign post at Local Govt / Chiefdom Boundaries in			1,500,000.00	1,500,000.00	1,500,000.00+		
25001001/23030124/13000009 Design of Kafanchan Temporary Market			250,000.00	250,000.00	250,000.00+		
25001001/23010105/13000011 Purchase of Motor vehicle			6,415,000.00	9,415,000.00	9,415,000.00+		
25001001/23030121/13000012 Rehabilitation/repairs of of fice building		2,165,000.00	2,165,000.00	16,565,000.00	14,400,000.00+	7,415,000.00	7,415,000.00
25001001/23010105/13000013 Purchase of of ficial car		5,000,000.00	18,000,000.00	18,000,000.00	13,000,000.00+		
25001001/23020101/13000014 construction of of fice Building			93,829,998.00	31,578,324.00	31,578,324.00+	122,000,000.00	
25001001/23030124/13000019 Rehabilitation/repairs of motor parks			2,290,000.00	2,290,000.00	2,290,000.00+	7,915,000.00	7,915,000.00
25001001/23050101/13000030 Clearing and Fencing of Oid Kafanchan Market Site		10,590,000.00	12,084,500.00	12,084,500.00	1,494,500.00+		
25001001/23020125/14000016 Construction/provision of installation of solar energy		4,335,000.00	5,415,000.00	5,415,000.00	1,080,000.00+	20,415,000.00	20,415,000.00
25001001/23030113/17000001 Renovation /Repair of local government NYSC Quarters at soko			12,000,000.00	12,000,000.00	12,000,000.00+		
34001001/23020114/13000032 Grading /Laterite Filling and Rolling		13,210,900.00	14,369,300.00	14,369,300.00	1,158,400.00+		
34001001/23020103/14000028 Construction Provision of Rural Electricity				65,110,000.00	65,110,000.00+		
<b>Total</b>	<b>10,000,000.00</b>	<b>35,300,900.00</b>	<b>170,733,798.00</b>	<b>192,992,124.00</b>	<b>157,691,224.00+</b>	<b>160,160,000.00</b>	<b>38,160,000.00</b>
<b>Note 74 - Economic Affairs</b>							
15001001/23010127/01000016 Purchase of irrigation pumps			2,415,000.00	2,415,000.00	2,415,000.00+	2,415,000.00	2,415,000.00
15001001/23010127/01000024 Purchase of farm implements			22,000,000.00	22,000,000.00	22,000,000.00+	1,000,000.00	1,000,000.00
15001001/23050101/01000025 Cattle Route Tracing and Demarcation			3,676,065.00	3,676,065.00	3,676,065.00+	3,676,065.00	3,676,065.00
34001001/23050101/10000021 Estimate for driling of hand bore hole			1,440,000.00	1,440,000.00	1,440,000.00+		
34001001/23050101/14000022 estimate for electrification			1,259,688.00	1,259,688.00	1,259,688.00+		
34001001/23010119/14000023 Replacement of Electric Poles			140,312.00	140,312.00	140,312.00+		
34001001/23050101/14000024 Electrification work at Ninte town Godogodo - Golk of a		4,920,000.00	17,294,312.00	17,294,312.00	12,374,312.00+		
34001001/23050101/14000025 Electrification work at Kiti town (ongoing)		4,637,500.00	10,882,131.00	10,882,131.00	6,244,631.00+		
34001001/23030102/14000026 Rehabilitation/Relacement of poles			1,818,102.00	1,818,102.00	1,818,102.00+	1,818,102.00	1,818,102.00
34001001/23050101/14000027 Electrification at Nimbia		7,000,000.00	7,000,000.00	7,000,000.00			
34001001/23030113/17000021 Rehabilitation/repairs of roads	20,000,000.00	17,464,682.20	50,559,444.00	126,115,968.00	108,651,285.80+	50,559,444.00	50,559,444.00
34001001/23020114/17000029 Contraction of Kafancan town road from Zauru to Makabarta		10,925,000.00	23,829,237.00	23,829,237.00	12,904,237.00+		
<b>Total</b>	<b>20,000,000.00</b>	<b>44,947,182.20</b>	<b>142,314,291.00</b>	<b>217,870,815.00</b>	<b>172,923,632.80+</b>	<b>59,468,611.00</b>	<b>59,468,611.00</b>
<b>Note 75 - Environmental Protection</b>							
34001001/23050101/10000022 Estimate for driling of hand bore hole			1,440,000.00	1,440,000.00	1,440,000.00+		
<b>Total</b>			<b>1,440,000.00</b>	<b>1,440,000.00</b>	<b>1,440,000.00+</b>		
<b>Note 76 - Housing and Community Development</b>							
25001001/23020104/06000001 Construction of 2nos V.I.P Public Toilets and Bathroom			1,225,000.00	1,225,000.00	1,225,000.00+		
25001001/23020104/06000002 Contraction of 2nos V.I.P Public Toilets and Bathroom			1,800,000.00	1,800,000.00	1,800,000.00+		
25001001/23020104/06000003 Contraction of 2nos V.I.P Public Toilets and Bathroom			1,800,000.00	1,800,000.00	1,800,000.00+		



**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND – Cont'd**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
25001001/23030103/06000004 Renovation of burnt Chairman's temporary house		50,000.00	5,539,768.00	5,539,768.00	5,489,768.00+		
34001001/23010124/05000004 Purchase of Classroom Furniture	10,000,000.00						
34001001/23020107/05000005 Construction / Provision of Public Schools	5,000,000.00						
34001001/23020104/06000001 Construction of /Surface Dressing of Staff quarters/Low CostRo		16,065,400.00	19,679,398.00	19,679,398.00	3,613,998.00+		
34001001/23020104/06000010 Completion of Chairman's House			300,000.00	300,000.00	300,000.00+		
34001001/23020118/09000002 Reconstruction of Box Culvert			263,340.00	6,263,340.00	6,263,340.00+		
34001001/23030104/10000010 Rehabilitation / Repairs - Water Facilities Kassum Tanda T	999,900.00						
34001001/23030104/10000012 Rehabilitation / Repairs - Water Facilities Nente Hayin Anc	999,900.00						
34001001/23030104/10000017 Rehabilitation / Repairs - Water Facilities at Kaninkon	6,500,000.00						
34001001/23030104/10000019 Rehabilitation of 40Nos Boreholes		2,934,600.00	2,934,600.00	2,934,600.00			
34001001/23020105/10000024 Construction/provision of bore holes		12,120,000.00	12,415,000.00	12,415,000.00	295,000.00+	3,415,000.00	3,415,000.00
34001001/23030104/10000025 Rehabilitation/repairs of water facilities			7,415,000.00	7,415,000.00	7,415,000.00+	7,415,000.00	28,415,000.00
34001001/23030104/10000026 Rehabilitation/repairs of bore holes			6,915,000.00	6,915,000.00	6,915,000.00+	2,040,000.00	2,040,000.00
34001001/23020105/10000027 Drilling of Borehole With Hand Pumps		2,234,100.00	2,234,100.00	2,234,100.00			
34001001/23010112/13000008 Complete Furnishing of Chairman's of fices And Counselors Cha			4,974,960.00	4,974,960.00	4,974,960.00+		
34001001/23020101/13000010 Constr. / Provision of of fice Buildings at Local Govt. Secre	6,999,900.00						
34001001/23030104/13000014 Rehabilitation / Repairs - Water Facilities				88,287,677.00	88,287,677.00+		
34001001/23030103/13000031 Renovation of Works Dept			12,049,653.00				
34001001/23050101/13000033 Land Compensation				5,000,000.00	5,000,000.00+		
34001001/23010119/14000008 Purchase of transformer	1,403,120.00		5,415,000.00	16,915,000.00	16,915,000.00+	5,415,000.00	5,415,000.00
34001001/23020103/14000011 Construction / Provision of Rural Electricity	10,000,000.00						
34001001/23020103/14000012 Construction / Provision of Rural Electricity At Kitti	5,000,000.00						
34001001/23020113/14000013 Construction / Provision of Rural Electricity At Nimdem	18,025,091.00						
34001001/23020103/14000014 Construction / Provision of Rural Electricity At Atuku	6,908,289.00						
34001001/23020103/14000015 Construction/provision of rural electricity at Nindem H/Gad	91,133,715.93	4,611,214.00	20,393,686.00	20,393,686.00	15,782,472.00+	80,329,747.00	20,393,686.00
34001001/23020103/14000017 Construction / Provision of Rural Electricity at Hayin Gada	3,163,140.00						
34001001/23050101/14000018 Extension And Stepping Down of Electricity		13,299,107.00	13,299,107.00	13,299,107.00			
34001001/23050101/14000019 Extension and Stepping Down of Electricity		3,000,000.00	13,299,107.00	13,299,107.00	10,299,107.00+		
34001001/23050101/14000020 Extension of Electricity To Atuku Phase I1		4,035,355.85	6,868,678.00	6,868,678.00	2,833,322.15+		
34001001/23020114/17000003 Road Alignment and Backfilling of kussom Bridge			6,667,500.00	6,667,500.00	6,667,500.00+		
34001001/23020114/17000016 Contraction/Provision of Roads /Drinage And Gate	15,000,000.00						
34001001/23020114/13000018 Construction / Provision of Roads Frm Kaf Tozauru Bridg	30,000,000.00						
34001001/23020114/17000019 Construction / Provision of Roads Frm S/Gari-Ung Rana-Kanink	15,000,000.00						
34001001/23020114/17000020 Construction roads	15,000,000.00	3,279,770.00	23,058,584.00	17,058,584.00	13,778,814.00+	23,058,584.00	90,989,338.00
34001001/23030113/17000022 Rehabilitation / Repairs - Roads	15,000,000.00						
34001001/23030113/17000023 Rehabilitation / Repairs - Roads	19,005,719.50						
34001001/23030113/17000024 Rehabilitation / Repairs - Roads	20,000,000.00						
34001001/23020118/17000025 Construction / Provision of Surfacing (Tarring of Rural Feed	27,547,156.05						
34001001/23030113/17000026 Rehabilitation / Repairs - Roads	50,000,000.00						
34001001/23020118/17000027 Construction / Provision of Surfacing (Tarring of Rural Feed	20,000,000.00						
34001001/23050101/17000028 Surface Dressing of Roads			6,420,000.00	6,420,000.00	6,420,000.00+		
34001001/23020114/17000030 Construction/provision of surfacing (tarring of rural feeder			10,624,490.00	25,804,490.00	25,804,490.00+	41,252,962.00	10,624,490.00
<b>Total</b>	<b>392,685,931.48</b>	<b>61,629,546.85</b>	<b>185,591,971.00</b>	<b>293,509,995.00</b>	<b>231,880,448.15+</b>	<b>162,926,293.00</b>	<b>161,292,514.00</b>

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND – Cont'd**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 77 - Health</b>							
21001001/23010122/04000008 Purchase of Medical / Clinical Eqmt at Tanda health clinic	10,000,000.00						
21001001/23020106/04000013 Contribution primary health care agency			20,439,812.00	20,439,812.00	20,439,812.00+	120,514,249.00	120,514,249.00
21001001/23020106/04000014 Construction/provision of hopitals/health centres			10,701,410.00	10,701,410.00	10,701,410.00+	10,701,410.00	10,701,410.00
21001001/23030105/04000015 Rehabilitation / Repairs - Hospital / Health Centres	25,000,000.00						
21001001/23020106/04000016 Construction of Hospital / Health Centres			1,769,667.00	1,769,667.00	1,769,667.00+		
21001001/23020106/04000017 Construction / Provision of Hospitals / Health Centres			2,679,918.00	18,679,918.00	18,679,918.00+		
21001001/23030105/04000018 Rehabilitation work at PHC Ninte			10,516,500.00	10,516,500.00	10,516,500.00+		
21001001/23030105/04000019 Rehabilitation/repairs of health clinic			20,477,333.00	20,477,333.00	20,477,333.00+	20,477,333.00	80,664,333.00
21001001/23010122/04000020 Purchase of medical equipments			10,415,000.00	28,415,000.00	28,415,000.00+	10,415,000.00	10,415,000.00
<b>Total</b>	<b>35,000,000.00</b>		<b>76,999,640.00</b>	<b>110,999,640.00</b>	<b>110,999,640.00+</b>	<b>162,107,992.00</b>	<b>222,294,992.00</b>
<b>Note 79 - Education</b>							
17001001/23010124/05000010 Purchase of teaching/learning aids equipments	7,578,181.00	1,652,651.00	20,000,000.00	22,000,000.00	20,347,349.00+	10,415,000.00	10,415,000.00
17001001/23010113/05000011 Purchase of Information Gadgets and Television		1,209,980.00	3,415,000.00	3,415,000.00	2,205,020.00+	3,415,000.00	3,415,000.00
17001001/23010112/05000012 Purchase of classroom furnitures			135,989,437.00	145,989,437.00	145,989,437.00+	135,989,437.00	135,989,437.00
17001001/23010124/05000015 Purchase of Classroom Furniture Local Government Secretariat	15,000,000.00						
17001001/23030106/05000016 Renovation of Mamuda Primary School			1,500,000.00	1,500,000.00	1,500,000.00+		
17001001/23030106/05000017 Renovation of public School at Ung. Fari		9,645,768.00	10,000,000.00	28,000,000.00	18,354,232.00+		
17001001/23020107/05000018 Construction of a Block of two Classroom with an of fice and		3,956,184.00	3,956,184.00	3,956,184.00			
17001001/23030106/05000019 Renovation/repairs of old local Govt. Education struction fo		2,520,848.00	2,520,848.00	2,520,848.00			
17001001/23020107/05000020 Construction/provision of public schools			10,746,328.00	10,746,328.00	10,746,328.00+	41,740,312.00	41,740,312.00
17001001/23050101/05000021 SHAWN II Programme		1,684,444.00	3,000,000.00	3,000,000.00	1,315,556.00+	3,415,000.00	3,415,000.00
17001001/23020107/05000022 Construction of Exams Hall Bakin Kogi Ongoing		2,315,556.00	2,315,556.00	2,315,556.00			
17001001/23020107/05000023 Construction of Exam Hall Ung.Mailafiya Ongoing			4,458,174.00	4,458,174.00	4,458,174.00+		
17001001/23020107/05000024 Construction of one block of two classroom with of fice at Bi		7,648,816.00	7,748,496.00	7,748,496.00	99,680.00+		
17001001/23030121/13000010 Renovation/conversation of dilapidated block of a work shop			10,988,673.00				
<b>Total</b>	<b>22,578,181.00</b>	<b>30,634,247.00</b>	<b>216,638,696.00</b>	<b>235,650,023.00</b>	<b>205,015,776.00+</b>	<b>194,974,749.00</b>	<b>194,974,749.00</b>

**SCHEDULE OF RECURRENT REVENUE**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>STATUTORY ALLOCATION</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/11010001 Statutory Allocation	1,431,508,199.81	960,701,318.00	1,812,823,565.00	1,812,823,565.00	852,122,247.00-	1,994,105,922.00	2,193,516,514.00
25001001/11010002 Share of VAT	362,212,067.60	402,471,661.65	450,670,095.00	450,670,095.00	48,198,433.35-	495,737,105.00	545,310,815.00
25001001/11010003 Excess Crude	32,710,530.03	22,694,219.29			22,694,219.29+		
25001001/11010004 Ecological Fund from FAAC		24,865,185.46			24,865,185.46+		
25001001/11010008 Stabilization Fund	4,896,425.68						
25001001/11010009 Refund from Paris Club (Paris Exit)		1,148,343.35		442,448,269.00	441,299,925.65-		
25001001/11010011 10% IGR State Contribution			18,112,151.00	18,112,151.00	18,112,151.00-	246,297,942.00	270,927,737.00
25001001/11010013 Exchange Rate Difference	89,208,683.30	40,889,949.75			40,889,949.75+		
<b>Total</b>	<b>1,920,535,906.42</b>	<b>1,452,770,677.50</b>	<b>2,281,605,811.00</b>	<b>2,724,054,080.00</b>	<b>1,271,283,402.50-</b>	<b>2,736,140,969.00</b>	<b>3,009,755,066.00</b>
<b>TAXES</b>							
25001001 - Department of Admin. and Finance							
25001001/12100005 Refunds	212,066.32						
<b>Total</b>	<b>212,066.32</b>						
<b>LICENSES</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12020012 Bicycle/License			50,000.00	50,000.00	50,000.00-	55,000.00	60,500.00
25001001/12020016 Cattle Dealers License			50,000.00	50,000.00	50,000.00-		
25001001/12020068 Sewing Institute License			50,000.00	50,000.00	50,000.00-	55,000.00	60,500.00
<b>Total</b>			<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00-</b>	<b>110,000.00</b>	<b>121,000.00</b>
<b>RATES</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12030001 Tenement Rate			300,000.00	300,000.00	300,000.00-	330,000.00	14,225,225.00
25001001/12030005 State Grant in Lieu of Tenement Rate			11,756,384.00	11,756,384.00	11,756,384.00-		
<b>Total</b>			<b>12,056,384.00</b>	<b>12,056,384.00</b>	<b>12,056,384.00-</b>	<b>330,000.00</b>	<b>14,225,225.00</b>
<b>FEES</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12040003 Slaughter Fees			500,000.00	500,000.00	500,000.00-	550,000.00	605,000.00
25001001/12040006 Naming of Street Registration Fees			120,000.00	120,000.00	120,000.00-	132,000.00	145,200.00
25001001/12040022 Advertising Fees			10,350,000.00	10,350,000.00	10,350,000.00-	11,385,000.00	12,523,500.00
25001001/12040031 Customary Right of Occupancy Fees			180,000.00	180,000.00	180,000.00-	198,000.00	217,800.00
25001001/12040043 Birth/Death Registration Fees			800,000.00	800,000.00	800,000.00-	880,000.00	968,000.00
25001001/12040054 Parking Fees			6,000,000.00	6,000,000.00	6,000,000.00-	6,600,000.00	7,260,000.00

**SCHEDULE OF RECURRENT REVENUE – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
25001001/12040072 Radio and Tv Licenses Fees			780,000.00	780,000.00	780,000.00-	858,000.00	943,800.00
25001001/12040074 On and of f Liquor Fees			100,000.00	100,000.00	100,000.00-	110,000.00	121,000.00
25001001/12040100 Merriment and Road Closure Levies			3,944,712.00	3,944,712.00	3,944,712.00-	4,339,184.00	4,773,102.00
25001001/12040101 Public Convenience Sewage and Refuse Disposal Fee			800,000.00	800,000.00	800,000.00-	880,000.00	968,000.00
25001001/12040102 Fee Structure for Masts			1,500,000.00	1,500,000.00	1,500,000.00-	1,650,000.00	1,815,000.00
25001001/12040103 Religious Places Establishment Fees			40,118.00	40,118.00	40,118.00-	44,130.00	48,543.00
<b>Total</b>			<b>25,114,830.00</b>	<b>25,114,830.00</b>	<b>25,114,830.00-</b>	<b>27,626,314.00</b>	<b>30,388,945.00</b>
<b>FINES</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12050000 Fine on Obstruction			8,016,850.00	8,016,850.00	8,016,850.00-	8,818,535.00	9,700,389.00
<b>Total</b>			<b>8,016,850.00</b>	<b>8,016,850.00</b>	<b>8,016,850.00-</b>	<b>8,818,535.00</b>	<b>9,700,389.00</b>
<b>EARNINGS</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12070012 Earning from Market			200,000.00	200,000.00	200,000.00-	220,000.00	242,000.00
25001001/12070013 Earning from Motor Park			5,213,000.00	5,213,000.00	5,213,000.00-	5,734,300.00	6,307,730.00
25001001/12070015 Cattle Market			200,000.00	200,000.00	200,000.00-	220,000.00	242,000.00
<b>Total</b>			<b>5,613,000.00</b>	<b>5,613,000.00</b>	<b>5,613,000.00-</b>	<b>6,174,300.00</b>	<b>6,791,730.00</b>
<b>REPAYMENTS</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12100005 Refunds	212,066.32						
<b>Total</b>	<b>212,066.32</b>						
<b>INTEREST EARNED</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12120010 Bank Interests	250.00						
<b>Total</b>	<b>250.00</b>						
<b>MISCELLANEOUS</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/13140005 Other Sources	1,065,967.52						
<b>Total</b>	<b>1,065,967.52</b>						

**SCHEDULE OF RECURRENT REVENUE – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
<b>BELOW THE LINE RECEIPTS</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12150001 Withholding Taxes due to FIRS		6,120,424.40			6,120,424.40+		
25001001/12150002 VAT due to FIRS	3,133,566.63						
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	39,312,195.06	110,504.56			110,504.56+		
25001001/12150004 Union Deductions	67,464,030.00						
25001001/12150005 Deposits	10,400,000.00						
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	114,857,434.60						
25001001/12150007 Monthly Net Total Salary Control Accounts	14,551,035.50						
25001001/12150008 10% Contract Retention Fee	1,011,039.40	1,532,954.15			1,532,954.15+		
25001001/12150010 WHT Due to B.I.R.	1,852,628.00						
25001001/12150012 NULGE Deductions	60,000.00	9,446,452.75			9,446,452.75+		
25001001/12150013 MHWU Deductions	445,000.00						
25001001/12150016 Monthly Repayments by Staff of LG	2,837,954.00						
25001001/12150019 Staff Audit & Biometrics	167,282.44						
25001001/12150030 Refund of Undaiunel Salary	16,530,838.35						
25001001/12150032 Nut Deduction	19,795,365.30	6,527,917.53			6,527,917.53+		
25001001/12150034 Nutendwel Deduction		18,829,854.28			18,829,854.28+		
25001001/12150039 AOPSHON		90,000.00			90,000.00+		
<b>Total</b>	<b>292,418,369.28</b>	<b>42,658,107.67</b>			<b>42,658,107.67+</b>		

**SCHEDULE OF PERSONNEL AND OVERHEAD COST**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>11001001 - OF FICE OF THE CHAIRMAN</b>							
11001001/22020601 Security Services	37,745,000.00						
11001001/22020604 Security Vote (Including Operations)	8,999,000.00						
11001001/22020606 Physical Security	29,998,000.00						
11001001/22021001 Refreshment & Meals	999,000.00						
11001001/22021035 Local Government Election	3,998,112.13						
<b>Sub Total Overhead Cost</b>	<b>81,739,112.13</b>						
<b>Total Recurrent Expenditure</b>	<b>81,739,112.13</b>						
<b>25001001 - DEPARTMENT OF PERSONNEL MANAGEMENT</b>							
25001001/21010101 Basic Salary	122,943,551.16	171,550,589.43	410,408,358.00	249,721,385.00	78,170,795.57+	451,449,193.00	496,594,113.00
25001001/21010104 Salary Arrears	134,720,844.54						
<b>Sub Total - Personnel Cost</b>	<b>257,664,395.70</b>	<b>171,550,589.43</b>	<b>410,408,358.00</b>	<b>249,721,385.00</b>	<b>78,170,795.57+</b>	<b>451,449,193.00</b>	<b>496,594,113.00</b>
25001001/22020101 Local Travel and Transport - Training	2,499,000.00						
25001001/22020102 Local Travel and Transport - Others	2,998,000.00						
25001001/22020103 International Transport and Travels - Training	2,996,464.00						
25001001/22020106 Duty tour Allowance-Civil Servant		37,200,787.03	5,849,400.00	58,489,801.00	21,289,013.97+	13,849,400.00	13,849,400.00
25001001/22020205 Settlement of Water Bill	69,276,459.50	9,999,900.00	10,000,000.00	10,000,000.00	100.00+	16,000,000.00	16,000,000.00
25001001/22020210 Upkeep of Traditional Rulers		1,583,000.00	2,922,400.00	4,389,800.00	2,806,800.00+	2,922,400.00	2,922,400.00
25001001/22020301 office Stationeries/Computer Consumables		28,419,700.00	230,000.00	42,323,000.00	13,903,300.00+		
25001001/22020303 Newspapers		508,000.00	648,000.00	648,000.00	140,000.00+	648,000.00	648,000.00
25001001/22020305 Printing of Non Security Documents		4,570,600.00	4,570,600.00	5,393,900.00	823,300.00+	4,570,600.00	4,570,600.00
25001001/22020306 Printing of Security Documents		1,060,000.00	1,060,000.00	1,796,200.00	736,200.00+	1,060,000.00	1,060,000.00
25001001/22020402 Maintenance of office Furniture	32,145,256.82	360,000.00	360,000.00	360,000.00			
25001001/22020501 Training Staff Dev. And Welfare	2,079,000.00						
25001001/22020503 Contribution to Training Fund	29,908,189.03		5,609,051.00	5,609,051.00	5,609,051.00+	5,609,051.00	5,609,051.00
25001001/22020505 Workshops & Seminars		5,543,200.00	11,400,000.00	19,910,746.00	14,367,546.00+	12,400,000.00	12,400,000.00
25001001/22020508 Training to Female & Male Docs/Engr	4,499,000.00						
25001001/22020604 Security Vote (Including Operations)		44,786,500.00	10,948,000.00	46,855,483.00	2,068,983.00+	10,548,000.00	10,548,000.00
25001001/22020606 Physical Security		59,945,500.00	36,180,000.00	81,858,324.00	21,912,824.00+	36,180,000.00	36,180,000.00
25001001/22020703 Legal Services	1,199,000.00						
25001001/22020711 Other Consulting Services		1,960,200.00	2,000,000.00	2,000,000.00	39,800.00+		
25001001/22020902 Insurance for Local Government Property		120,000.00	3,000,000.00	3,000,000.00	2,880,000.00+	3,000,000.00	3,000,000.00
25001001/22021001 Refreshment & Meals		22,233,493.34	22,756,000.00	62,040,044.00	39,806,550.66+	37,756,000.00	37,756,000.00

**SCHEDULE OF PERSONNEL AND OVERHEAD COST – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021006 Postages & Courier Services	799,000.00	24,000.00	24,000.00	24,000.00		24,000.00	24,000.00
25001001/22021014 Annual Budget Expenses and Administration		8,010,615.42	9,807,000.00	16,807,000.00	8,796,384.58+	3,150,000.00	3,150,000.00
25001001/22021030 Miscellaneous Expenses		4,999,000.00	5,000,000.00	5,000,000.00	1,000.00+		
25001001/22021034 Benefit to Elected/Appointed officials			8,000,000.00	15,068,342.00	15,068,342.00+		
25001001/22021035 Local Government Election		4,969,500.00	5,000,000.00	5,000,000.00	30,500.00+		
25001001/22021040 Monitoring of Budget		2,999,000.00	3,000,000.00	3,000,000.00	1,000.00+		
25001001/22021042 Bursary Award & Edu. Dev.	1,499,000.00						
25001001/22021046 LEEDS (Local Economic Empowerment & Dev. Strategy)	25,892,360.35						
25001001/22021052 System & Services of PHC	66,103,669.47						
25001001/22021071 Remuneration of Traditional and Title Holders	18,303,800.70						
25001001/22021076 Retirement Bond Redemption Fund		6,999,000.00	7,000,000.00	7,000,000.00	1,000.00+		
25001001/22021077 Local Government Reforms	4,999,000.00	4,592,830.31	5,000,000.00	5,000,000.00	407,169.69+		
<b>Sub Total Overhead Cost</b>	<b>265,197,199.87</b>	<b>250,884,826.10</b>	<b>160,364,451.00</b>	<b>401,573,691.00</b>	<b>150,688,864.90+</b>	<b>147,717,451.00</b>	<b>147,717,451.00</b>
<b>Total Recurrent Expenditure</b>	<b>522,861,595.57</b>	<b>422,435,415.53</b>	<b>570,772,809.00</b>	<b>651,295,076.00</b>	<b>228,859,660.47+</b>	<b>599,166,644.00</b>	<b>644,311,564.00</b>
<b>15001001 - DEPARTMENT OF AGRIC AND NATURAL RESOURCE</b>							
15001001/22020307 Drugs & Medical Supplies	999,000.00						
15001001/22020316 Vet Drugs	299,000.00						
15001001/22020317 Purchase of Agro Chemicals	499,000.00						
15001001/22020707 Agricultural Consulting	499,000.00						
15001001/22021029 Fadama III Programmes	499,000.00						
15001001/22021055 Tree Planting Campaign	799,000.00						
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows		6,435,728.86	7,000,000.00	7,000,000.00	564,271.14+		
<b>Sub Total Overhead Cost</b>	<b>3,594,000.00</b>	<b>6,435,728.86</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>564,271.14+</b>		
<b>Total Recurrent Expenditure</b>	<b>3,594,000.00</b>	<b>6,435,728.86</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>564,271.14+</b>		
<b>20001001 - DEPARTMENT OF FINANCE</b>							
25001001/22020301 office Stationeries/Computer Consumables	999,000.00						
25001001/22020305 Printing of Non Security Documents	198,000.00						
25001001/22020306 Printing of Security Documents	199,000.00						
25001001/22020611 Settlement of Liabilities	13,164,707.24						
25001001/22020710 Audit Fees	183,000.00						
25001001/22020711 Other Consulting Services	799,000.00						
25001001/22020901 Bank Charges (Other Than interest)	7,316,180.74						
25001001/22020902 Insurance for Local Government Property	2,999,000.00						
25001001/22020904 Other CRF Bank Charges	1,236,256.90						

**SCHEDULE OF PERSONNEL AND OVERHEAD COST – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021014 Annual Budget Expenses and Administration	43,020,911.62						
Sub Total Overhead Cost	70,115,056.50						
Total Recurrent Expenditure	70,115,056.50						
<b>34001001 - DEPARTMENT OF WORKS AND HOUSING</b>							
34001001/22020201 Electricity Charges		1,259,000.00	1,260,000.00	1,260,000.00	1,000.00+	1,260,000.00	1,260,000.00
34001001/22020205 Settlement of Water Bill		599,832.00	600,000.00	600,000.00	168.00+	600,000.00	600,000.00
34001001/22020314 Provision of Service Materials	199,000.00						
34001001/22020319 Cold Chain Materials	914,795.82						
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,999,000.00						
34001001/22020405 Maintenance of Plants & Generators	1,198,000.00						
34001001/22020406 Other maintenance Services	496,900.00	8,664,000.00	8,664,000.00	16,456,652.00	7,792,652.00+	8,664,000.00	8,664,000.00
34001001/22020410 Maintenance of Street Lightings	497,846.59						
34001001/22020412 Maintenance of Markets/Public Places	1,199,000.00						
34001001/22020418 Maintenance of Electrification Projects	799,000.00						
34001001/22020609 Bush Clearing Along Highway	295,000.00						
34001001/22020801 Motor Vehicle Fuel Cost		2,229,500.00	2,229,549.00	2,229,549.00	49.00+	12,403,620.00	12,403,620.00
34001001/22020803 Plant /Generator Fuel Cost		920,000.00	921,000.00	921,000.00	1,000.00+	921,000.00	921,000.00
<b>Sub Total Overhead Cost</b>	<b>7,598,542.41</b>	<b>13,672,332.00</b>	<b>13,674,549.00</b>	<b>21,467,201.00</b>	<b>7,794,869.00+</b>	<b>23,848,620.00</b>	<b>23,848,620.00</b>
<b>Total Recurrent Expenditure</b>	<b>7,598,542.41</b>	<b>13,672,332.00</b>	<b>13,674,549.00</b>	<b>21,467,201.00</b>	<b>7,794,869.00+</b>	<b>23,848,620.00</b>	<b>23,848,620.00</b>
<b>17001001 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE</b>							
17001001/21010101 Basic Salary						1,012,475,750.00	1,113,723,325.00
Sub Total - Personnel Cost						1,012,475,750.00	1,113,723,325.00
17001001/22020310 Teaching aids/ Instruction Materials	16,559,848.53						
17001001/22021003 Publicity Advert & Briefing	1,499,000.00	3,734,608.46	1,080,000.00	4,786,500.00	1,051,891.54+	1,080,000.00	1,080,000.00
17001001/22021009 Sporting Activities	1,799,000.00	7,289,000.00	7,290,014.00	7,290,014.00	1,014.00+	290,016.00	290,016.00
17001001/22021021 Local Cultural Festival/Cultural and Festival of Arts	2,999,000.00	3,991,000.00	4,000,000.00	9,154,000.00	5,163,000.00+		
17001001/22021025 NYSC Allowance	1,995,000.00	5,615,500.00	5,616,000.00	5,616,000.00	500.00+	5,616,000.00	5,616,000.00
17001001/22021028 TBL & Leprosy Control	499,000.00						
17001001/22021042 Bursary Award & Edu. Dev.	19,175,720.67						
17001001/22021043 Allowances to Religious Preachers	199,000.00						
17001001/22021046 LEEDS (Local Economic Empowerment & Development Strategy)	2,999,000.00						



**SCHEDULE OF PERSONNEL AND OVERHEAD COST – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
17001001/22021047 Overhead to Primary School	5,308,493.00						
17001001/22021052 System & Services of PHC		10,000,000.00	10,000,000.00	10,000,000.00			
17001001/22021056 Promotion of Agric Prod. Preserva. Packaging & Processing	999,000.00						
<b>Sub Total Overhead Cost</b>	<b>54,032,062.20</b>	<b>30,630,108.46</b>	<b>27,986,014.00</b>	<b>36,846,514.00</b>	<b>6,216,405.54+</b>	<b>6,986,016.00</b>	<b>6,986,016.00</b>
<b>Total Recurrent Expenditure</b>	<b>54,032,062.20</b>	<b>30,630,108.46</b>	<b>27,986,014.00</b>	<b>36,846,514.00</b>	<b>6,216,405.54+</b>	<b>1,019,461,766.00</b>	<b>1,120,709,341.00</b>
<b>21001001 - DEPARTMENT OF HEALTH</b>							
21001001/21010101 Basic Salary	10,000,000.00	10,000,000.00	123,074,456.00	123,074,456.00	113,074,456.00+	135,381,901.00	148,920,091.00
Sub Total - Personnel Cost	10,000,000.00	10,000,000.00	123,074,456.00	123,074,456.00	113,074,456.00+	135,381,901.00	148,920,091.00
21001001/22020307 Drugs & Medical Supplies		16,025,408.00	34,796,800.00	16,025,408.00		24,750,000.00	24,750,000.00
21001001/22020608 Sanitation Exercise Casual Workers	3,497,000.00						
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services	5,998,486.00	2,950,000.00	3,000,000.00	3,000,000.00	50,000.00+		
21001001/22021051 (CEEDS) Community Economic Empowerment Dev. Strat.		846,000.00	6,000,000.00	846,000.00			
<b>Sub Total Overhead Cost</b>	<b>9,495,486.00</b>	<b>19,821,408.00</b>	<b>43,796,800.00</b>	<b>19,871,408.00</b>	<b>50,000.00+</b>	<b>24,750,000.00</b>	<b>24,750,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>19,495,486.00</b>	<b>29,821,408.00</b>	<b>166,871,256.00</b>	<b>142,945,864.00</b>	<b>113,124,456.00+</b>	<b>160,131,901.00</b>	<b>173,670,091.00</b>
<b>MANDATORY DEDUCTIONS</b>							
17001001/21010101 Contribution for Primary Education - Basic Salary	539,754,629.55	617,053,553.16	691,554,179.00	713,720,542.00	96,666,988.84+		
<b>Total</b>	<b>539,754,629.55</b>	<b>617,053,553.16</b>	<b>691,554,179.00</b>	<b>713,720,542.00</b>	<b>96,666,988.84+</b>		
<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>							
25001001/22010102 Contribution to Local Government Pension Fund			101,889,716.00	146,033,555.00	146,033,555.00+		
25001001/22010104 Severance Gratuity	28,925,333.43						
25001001/22010105 10% Contributory Pension Funds				44,143,839.00	44,143,839.00+		
25001001/22010106 Pension Arrears	111,317,181.40						
<b>Total</b>	<b>1,441,778,999.19</b>	<b>1,120,048,546.01</b>	<b>1,579,748,523.00</b>	<b>1,763,452,591.00</b>	<b>643,404,044.99+</b>	<b>1,802,608,931.00</b>	<b>1,962,539,616.00</b>

**SCHEDULE OF CAPITAL RECEIPTS**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
<b>DOMESTIC GRANTS</b>							
25001001/13020302 Grants from State Govt						12,932,023.00	
<b>Total</b>						<b>12,932,023.00</b>	
<b>FOREIGN GRANTS</b>							
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>							
25001001/14010101 Transfer to CRF	480,264,112.48	172,511,876.05	752,808,352.00	1,011,552,553.00	839,040,676.95-		
<b>Total</b>	<b>480,264,112.48</b>	<b>172,511,876.05</b>	<b>752,808,352.00</b>	<b>1,011,552,553.00</b>	<b>839,040,676.95-</b>		
<b>MISCELLANEOUS</b>							
<b>INTERNAL LOANS AND CREDIT</b>							
<b>EXTERNAL LOANS AND CREDIT</b>							
<b>DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS</b>							
<b>Grand total</b>	<b>480,264,112.48</b>	<b>172,511,876.05</b>	<b>752,808,352.00</b>	<b>1,011,552,553.00</b>	<b>839,040,676.95-</b>	<b>12,932,023.00</b>	

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed 2019	Proposed 2020
<b>25001001- DEPARTMENT OF ADMIN AND FINANCE</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
25001001/23020104/06000001 Construction of 2nos V.I.P Public Toilets and Bathroom			1,225,000.00	1,225,000.00	1,225,000.00+		
25001001/23020104/06000002 Contraction of 2nos V.I.P Public Toilets and Bathroom			1,800,000.00	1,800,000.00	1,800,000.00+		
25001001/23020104/06000003 Contraction of 2nos V.I.P Public Toilets and Bathroom			1,800,000.00	1,800,000.00	1,800,000.00+		
25001001/23030103/06000004 Renovation of burnt Chairman's temporary house		50,000.00	5,539,768.00	5,539,768.00	5,489,768.00+		
25001001/23010113/11000001 Purchase of computer/asseverates			2,415,000.00	4,415,000.00	4,415,000.00+	2,415,000.00	2,415,000.00
25001001/23020101/13000006 Const of Budget & Plan. Dept. offices	10,000,000.00						
25001001/23050101/13000007 Erection of Sign post at Local Govt / Chiefdom Boundaries in			1,500,000.00	1,500,000.00	1,500,000.00+		
25001001/23030124/13000009 Design of Kafanchan Temporary Market			250,000.00	250,000.00	250,000.00+		
25001001/23010105/13000011 Purchase of Motor vehicle			6,415,000.00	9,415,000.00	9,415,000.00+		
25001001/23030121/13000012 Rehabilitation/repairs of of fice building		2,165,000.00	2,165,000.00	16,565,000.00	14,400,000.00+	7,415,000.00	7,415,000.00
25001001/23010105/13000013 Purchase of official car		5,000,000.00	18,000,000.00	18,000,000.00	13,000,000.00+		
25001001/23020101/13000014 construction of office Building			93,829,998.00	31,578,324.00	31,578,324.00+	122,000,000.00	
25001001/23030124/13000019 Rehabilitation/repairs of motor parks			2,290,000.00	2,290,000.00	2,290,000.00+	7,915,000.00	7,915,000.00
25001001/23050101/13000030 Clearing and Fencing of Old Kafanchan Market Site		10,590,000.00	12,084,500.00	12,084,500.00	1,494,500.00+		
25001001/23020125/14000016 Construction/provision of installation of solar energy		4,335,000.00	5,415,000.00	5,415,000.00	1,080,000.00+	20,415,000.00	20,415,000.00
25001001/23030113/17000001 Renovation /Repair of local government NYSC Quarters at soko			12,000,000.00	12,000,000.00	12,000,000.00+		
<b>Total</b>	<b>10,000,000.00</b>	<b>22,140,000.00</b>	<b>166,729,266.00</b>	<b>123,877,592.00</b>	<b>101,737,592.00+</b>	<b>160,160,000.00</b>	<b>38,160,000.00</b>
<b>15001001- DEPARTMENT OF AGRICULTURE AND FORESTRY</b>							
15001001/23010127/01000016 Purchase of irrigation pumps			2,415,000.00	2,415,000.00	2,415,000.00+	2,415,000.00	2,415,000.00
15001001/23010127/01000024 Purchase of farm implements			22,000,000.00	22,000,000.00	22,000,000.00+	1,000,000.00	1,000,000.00
15001001/23050101/01000025 Cattle Route Tracing and Demarcation			3,676,065.00	3,676,065.00	3,676,065.00+	3,676,065.00	3,676,065.00
<b>Total</b>			<b>28,091,065.00</b>	<b>28,091,065.00</b>	<b>28,091,065.00+</b>	<b>7,091,065.00</b>	<b>7,091,065.00</b>
<b>34001001- DEPARTMENT OF WORK AND INFRASTRUCTURE</b>							
34001001/23010124/05000004 Purchase of Classroom Furniture	10,000,000.00						
34001001/23020107/05000005 Construction / Provision of Public Schools	5,000,000.00						
34001001/23020104/06000001 Construction of /Surface Dressing of Staff quarters/Low CostRo		16,065,400.00	19,679,398.00	19,679,398.00	3,613,998.00+		
34001001/23020104/06000010 Completion of Chairman's House			300,000.00	300,000.00	300,000.00+		
34001001/23020118/09000002 Reconstruction of Box Culvert			263,340.00	6,263,340.00	6,263,340.00+		
34001001/23030104/10000010 Rehabilitation / Repairs - Water Facilities Kassum Tanda T	999,900.00						
34001001/23030104/10000012 Rehabilitation / Repairs - Water Facilities Nente Hayin Anc	999,900.00						
34001001/23030104/10000017 Rehabilitation / Repairs - Water Facilities at Kaninkon	6,500,000.00						
34001001/23030104/10000019 Rehabilitation of 40Nos Boreholes		2,934,600.00	2,934,600.00	2,934,600.00			
34001001/23050101/10000021 Estimate for drilling of hand bore hole			1,440,000.00	1,440,000.00	1,440,000.00+		
34001001/23050101/10000022 Estimate for drilling of hand bore hole			1,440,000.00	1,440,000.00	1,440,000.00+		
34001001/23020105/10000024 Construction/provision of bore holes		12,120,000.00	12,415,000.00	12,415,000.00	295,000.00+	3,415,000.00	3,415,000.00
34001001/23030104/10000025 Rehabilitation/repairs of water facilities			7,415,000.00	7,415,000.00	7,415,000.00+	7,415,000.00	28,415,000.00
34001001/23030104/10000026 Rehabilitation/repairs of bore holes			6,915,000.00	6,915,000.00	6,915,000.00+	2,040,000.00	2,040,000.00
34001001/23020105/10000027 Drilling of Borehole With Hand Pumps		2,234,100.00	2,234,100.00	2,234,100.00			
34001001/23010112/13000008 CompleteFurnishing of Chairman's of fices And Counselors Cha			4,974,960.00	4,974,960.00	4,974,960.00+		
34001001/23020101/13000010 Constr. / Provision of of fice Buildings at Local Govt. Secre	6,999,900.00						
34001001/23030104/13000014 Rehabilitation / Repairs - Water Facilities				88,287,677.00	88,287,677.00+		

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23030103/13000031 Renovation of Works Dept			12,049,653.00				
34001001/23020114/13000032 Grading /Late rite Filling and Rolling		13,210,900.00	14,369,300.00	14,369,300.00	1,158,400.00+		
34001001/23050101/13000033 Land Compensation				5,000,000.00	5,000,000.00+		
34001001/23010119/14000008 Purchase of transformer	1,403,120.00		5,415,000.00	16,915,000.00	16,915,000.00+	5,415,000.00	5,415,000.00
34001001/23020103/14000011 Construction /Provision of Rural Electricity	10,000,000.00						
34001001/23020103/14000012 Construction /Provision of Rural Electricity At Kitti	5,000,000.00						
34001001/23020113/14000013 Construction /Provision of Rural Electricity At Nimdem	18,025,091.00						
34001001/23020103/14000014 Construction /Provision of Rural Electricity At Atuku	6,908,289.00						
34001001/23020103/14000015 Construction/provision of rural electricity at Nindem H/Gad	91,133,715.93	4,611,214.00	20,393,686.00	20,393,686.00	15,782,472.00+	80,329,747.00	20,393,686.00
34001001/23020103/14000017 Construction /Provision of Rural Electricity at Hayin Gada	3,163,140.00						
34001001/23050101/14000018 Extension And Stepping Down of Electricity		13,299,107.00	13,299,107.00	13,299,107.00			
34001001/23050101/14000019 Extension and Stepping Down of Electricity		3,000,000.00	13,299,107.00	13,299,107.00	10,299,107.00+		
34001001/23050101/14000020 Extension of Electricity To Atuku Phase11		4,035,355.85	6,868,678.00	6,868,678.00	2,833,322.15+		
34001001/23050101/14000022 estimate for electrification			1,259,688.00	1,259,688.00	1,259,688.00+		
34001001/23010119/14000023 Replacement of Electric Poles			140,312.00	140,312.00	140,312.00+		
34001001/23050101/14000024 Electrification work at Ninte town Godogodo - Golk of a		4,920,000.00	17,294,312.00	17,294,312.00	12,374,312.00+		
34001001/23050101/14000025 Electrification work at Kiti town (ongoing)		4,637,500.00	10,882,131.00	10,882,131.00	6,244,631.00+		
34001001/23030102/14000026 Rehabilitation/Replacement of poles			1,818,102.00	1,818,102.00	1,818,102.00+	1,818,102.00	1,818,102.00
34001001/23050101/14000027 Electrification at Nimbia		7,000,000.00	7,000,000.00	7,000,000.00			
34001001/23020103/14000028 Construction Provision of Rural Electricity				65,110,000.00	65,110,000.00+		
34001001/23020114/17000003 Road Alignment and Backfilling of kussom Bridge			6,667,500.00	6,667,500.00	6,667,500.00+		
34001001/23020114/17000016 Contraction/Provision of Roads /Drainage And Gate	15,000,000.00						
34001001/23020114/13000018 Construction /Provision of Roads Frm Kaf Tozauru Bridge	30,000,000.00						
34001001/23020114/17000019 Construction /Provision of Roads Frm S/Gari-Ung Rana-Kanink	15,000,000.00						
34001001/23020114/17000020 Construction roads	15,000,000.00	3,279,770.00	23,058,584.00	17,058,584.00	13,778,814.00+	23,058,584.00	90,989,338.00
34001001/23030113/17000021 Rehabilitation/repairs of roads	20,000,000.00	17,464,682.20	50,559,444.00	126,115,968.00	108,651,285.80+	50,559,444.00	50,559,444.00
34001001/23030113/17000022 Rehabilitation /Repairs - Roads	15,000,000.00						
34001001/23030113/17000023 Rehabilitation /Repairs - Roads	19,005,719.50						
34001001/23030113/17000024 Rehabilitation /Repairs - Roads	20,000,000.00						
34001001/23020118/17000025 Construction /Provision of Surfacing (Tarring of Rural Feed	27,547,156.05						
34001001/23030113/17000026 Rehabilitation /Repairs - Roads	50,000,000.00						
34001001/23020118/17000027 Construction /Provision of Surfacing (Tarring of Rural Feed	20,000,000.00						
34001001/23050101/17000028 Surface Dressing of Roads			6,420,000.00	6,420,000.00	6,420,000.00+		
34001001/23020114/17000029 Construction of Kafancan town road from Zauru to Makabarta		10,925,000.00	23,829,237.00	23,829,237.00	12,904,237.00+		
34001001/23020114/17000030 Construction/provision of surfacing (tarring of rural feeder			10,624,490.00	25,804,490.00	25,804,490.00+	41,252,962.00	10,624,490.00
<b>Total</b>	<b>412,685,931.48</b>	<b>119,737,629.05</b>	<b>305,259,729.00</b>	<b>553,844,277.00</b>	<b>434,106,647.95+</b>	<b>215,303,839.00</b>	<b>213,670,060.00</b>
<b>17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT</b>							
17001001/23010124/05000010 Purchase of teaching/learning aids equipments	7,578,181.00	1,652,651.00	20,000,000.00	22,000,000.00	20,347,349.00+	10,415,000.00	10,415,000.00
17001001/23010113/05000011 Purchase of Information Gadgets and Television		1,209,980.00	3,415,000.00	3,415,000.00	2,205,020.00+	3,415,000.00	3,415,000.00
17001001/23010112/05000012 Purchase of classroom furnitures			135,989,437.00	145,989,437.00	145,989,437.00+	135,989,437.00	135,989,437.00
17001001/23010124/05000015 Purchase of Classroom Furniture Local Government Secretariat	15,000,000.00						

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
17001001/23030106/05000016 Renovation of Mamuda Primary School			1,500,000.00	1,500,000.00	1,500,000.00+		
17001001/23030106/05000017 Renovation of public School at Ung. Fari		9,645,768.00	10,000,000.00	28,000,000.00	18,354,232.00+		
17001001/23020107/05000018 Construction of a Block of two Classroom with an of fice and		3,956,184.00	3,956,184.00	3,956,184.00			
17001001/23030106/05000019 Renovation/repairs of old local Govt. Education struction fo		2,520,848.00	2,520,848.00	2,520,848.00			
17001001/23020107/05000020 Construction/provision of public schools			10,746,328.00	10,746,328.00	10,746,328.00+	41,740,312.00	41,740,312.00
17001001/23050101/05000021 SHAWN II Programme		1,684,444.00	3,000,000.00	3,000,000.00	1,315,556.00+	3,415,000.00	3,415,000.00
17001001/23020107/05000022 Construction of Exams Hall Bakin Kogi Ongoing		2,315,556.00	2,315,556.00	2,315,556.00			
17001001/23020107/05000023 Construction of Exam Hall Ung.Mailafiya Ongoing			4,458,174.00	4,458,174.00	4,458,174.00+		
17001001/23020107/05000024 Construction of one block of two classroom with of fice at Bi		7,648,816.00	7,748,496.00	7,748,496.00	99,680.00+		
17001001/23030121/13000010 Renovation/conversation of dilapidated block of a work shop			10,988,673.00				
<b>Total</b>	<b>22,578,181.00</b>	<b>30,634,247.00</b>	<b>216,638,696.00</b>	<b>235,650,023.00</b>	<b>205,015,776.00+</b>	<b>194,974,749.00</b>	<b>194,974,749.00</b>
<b>21001001 -PRIMARY HEALTH CARE DEPARTMENT.</b>							
21001001/23010122/04000008 Purchase of Medical / Clinical Eqmt at Tanda health clinic	10,000,000.00						
21001001/23020106/04000013 Contribution primary health care agency			20,439,812.00	20,439,812.00	20,439,812.00+	120,514,249.00	120,514,249.00
21001001/23020106/04000014 Construction/provision of hospitals/health centres			10,701,410.00	10,701,410.00	10,701,410.00+	10,701,410.00	10,701,410.00
21001001/23030105/04000015 Rehabilitation / Repairs - Hospital / Health Centers	25,000,000.00						
21001001/23020106/04000016 Construction of Hospital / Health Centers			1,769,667.00	1,769,667.00	1,769,667.00+		
21001001/23020106/04000017 Construction / Provision of Hospitals / Health Centers			2,679,918.00	18,679,918.00	18,679,918.00+		
21001001/23030105/04000018 Rehabilitation work at PHC Ninte			10,516,500.00	10,516,500.00	10,516,500.00+		
21001001/23030105/04000019 Rehabilitation/repairs of health clinic			20,477,333.00	20,477,333.00	20,477,333.00+	20,477,333.00	80,664,333.00
21001001/23010122/04000020 Purchase of medical equipments			10,415,000.00	28,415,000.00	28,415,000.00+	10,415,000.00	10,415,000.00
<b>Total</b>	<b>35,000,000.00</b>		<b>76,999,640.00</b>	<b>110,999,640.00</b>	<b>110,999,640.00+</b>	<b>162,107,992.00</b>	<b>222,294,992.00</b>
<b>Grand Total</b>	<b>480264112.5</b>	<b>172511876.1</b>	<b>793718396</b>	<b>1052462597</b>	<b>879950721+</b>	<b>739637645</b>	<b>676190866</b>

**PART 2**  
**EXTRACT OF THE**  
**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT**  
**ON THE ACCOUNTS OF JEMA'A LOCAL GOVERNMENT**  
**SUBMITTED TO:**  
**KADUNA STATE HOUSE OF ASSEMBLY**

**ANNUAL ACCOUNTS 2018  
JEMA'A LOCAL GOVERNMENT  
PROFILE**

**OFFICIALS**

**HON. DANJUMA PETER AVERIK : EXECUTIVE CHAIRMAN**

**ELECTED COUNCILLORS**

HON. IKO NYANZUM	:	COUNCILLOR
HON. DANLADI NYELLA	:	COUNCILLOR
HON. AMINU JAFARU	:	COUNCILLOR
HON. CHRISTOPHER YAKUBU PHILIP	:	COUNCILLOR
HON. AYUBA LUKA BLACK	:	COUNCILLOR
HON. MAMUDA ZEPHANAH HABU	:	COUNCILLOR
HON. EMMANUEL KAHU	:	COUNCILLOR
HON. NUHU MOSES CHUMBIS	:	COUNCILLOR
HON. TANKO USMAN	:	COUNCILLOR
HON. BITRUS ENOCH DANKR	:	COUNCILLOR
HON. ZAKARI BALA MOHAMMED	:	COUNCILLOR
HON. AMOS SAMAILA	:	COUNCIL SECRETARY

**MANAGEMENT STAFF**

ALH. MOHAMMED KABIR USMAN	:	DIRECTOR ADMIN & FINANCE
ALH. SHEHU ALIYU MAGAJI	:	LOCAL GOVERNMENT TREASURER
MRS. GRACE BAKO DAUKE	:	DIRECTOR AGRICULTURE AND FORESTRY
MRS. JUMMAI YERO	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
MR. PHILIP DAMINA	:	DIRECTOR WORKS AND INFRASTRUCTURE
MRS. SARAH DADAI	:	DIRECTOR PRIMARY HEALTH CARE

**RECORD KEEPING**

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

**RECEIPTS**

The total receipts during the year amounted to one billion, four hundred and ninety-five million, four hundred and twenty-eight thousand, seven hundred and eighty-five naira, seventeen kobo (N1,495,428,785.17) only. This is made up of:

Statutory allocation	-	N1,050,299,015.85	70.24%
Value added Tax	-	402,471,661.65	26.91%
Internally Generated Revenue	-	NIL	-
Below the line receipts	-	42,658,107.67	2.85%
<b>Total</b>	<b>=</b>	<b>N1,495,428,785.17</b>	<b>100%</b>

From the above, receipts from the federation account, statutory allocation and value added tax amounting to N1,452,770,677.50 accounted for 97.14% of the total receipts while internally generated revenue accounted for 0.00% of the total receipts. With the abundant revenue potentials of this Local Government no single kobo was generated as revenue. This is not palatable and not even possible at all. Of what use are the consultants if they cannot generate a single kobo for the Local Government? The consultant and the management team should put their acts together to ensure that the Local Government is brought out of this deplorable condition.

**PAYMENTS**

The total payments for the year amounted to one billion, three hundred and thirty-five million, two hundred and eighteen thousand, five hundred and twenty-nine naira, seventy-three kobo (N1,335,218,529.73) only. This includes recurrent expenditure of N1,162,706,653.68 and capital expenditure of N172,511,876.25. There is serious need to improve the capital component of the expenditure as it constituted only 12.92% of the total expenditure.

**MISSING PAYMENT VOUCHERS N500,000.00**

A payment voucher worth N500,000.00 was not presented for my inspection. This payment voucher should be presented by management for my inspection, otherwise the signatories to the accounts should be surcharged for spending public funds without supporting documents. See details below:

**EXCESS OF WITHDRAWALS OVER PAYMENTS: N850,600.00**

S/N	DATE	AMOUNT WITHDRAWN N	CHQ NO	AMOUNT PAID N	SURPLUS/EXCESS
1	11/12/2018	3,729,800.00	320	3,025,200.00	704,600.00
2	20/12/2018	8,313,500.00	324	8,167,500.00	146,000.00
					<b>N850,600.00</b>



Payment vouchers for this expenditure should be presented for my inspection. Otherwise the Chairman and signatories to the accounts should be surcharged the amount involved.

### **IRREGULAR PAYMENTS:N597,000.00**

Payments amounting to N597,000.00 were made with sundry irregularities ranging from lack of checks by Internal Auditor, Director Budget and Planning, no clearances attached, e.t.c. In short not properly documented. These payments should be documented and presented for my inspection. See details below:

#### **IRREGULAR PAYMENTS FOR THE MONTH OF SEPTEMBER, 2018**

S/N	DATE	PAYEE	PARTICULARS	PV NO	CHQ NO	AMOUNT N	OBSERVATIONS
1	-	Emmanuel T. Gwani	Cash advance	48	-	180,000.00	No council extract recipient did not signed advances not retire

#### **IRREGULAR PAYMENTS FOR THE MONTH OF OCTOBER, 2018 UBA BANK**

S/N	DATE	PAYEE	PARTICULARS	PV NO	CHQ NO	AMOUNT N	OBSERVATIONS
1	30/10/2018	Saminu Shuaibu	Office Accommodation	116	298	100,000.00	No council extract, DFS did not passed P.V. , recipient did not signed PV
						<b>N100,000.00</b>	

#### **IRREGULAR PAYMENTS FOR THE MONTH OF DECEMBER, 2018 UBA BANK**

S/N	DATE	PAYEE	PARTICULARS	PV NO	CHQ NO	AMOUNT N	OBSERVATIONS
1	20/12/2018	Acct. Works & others	Running cost for March 2018	116	323	17,000.00	Recipient did not signed PV
2	"	Dauda Suleiman	Visitation of team of Auditors	117	324	300,000.00	Letter of visit not attached
						<b>N317, 000.00</b>	

## **INVESTMENTS**

The investments have been static at N8,000,000.00 over the years and as highlighted in my previous reports, they are in dead or moribund companies. There is need to look out for more profitable ventures and invest in. Also the value of the dead companies' shares should be written off the books so as to reflect the true value of the investments.

## **ADVANCES AND DEPOSITS:**

All advances have been retired and all deposits remitted appropriately.



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

