

# **KUBAU LOCAL GOVERNMENT OF KADUNA STATE**



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

## TABLE OF CONTENTS

<b>DETAIL</b>	<b>PAGE</b>
Table of Contents .....	2
<b>PART I – REPORT OF THE TREASURER</b>	
Profile .....	3 - 4
Chairman’s Report .....	5
Report of the Treasurer .....	6 - 14
Statement of Accounting Policies .....	15
Responsibility for Financial Statement .....	16
Auditor Certificate .....	17
Cash Flow Statement .....	19
Statement of Assets and Liabilities .....	20
Statement of Consolidated Revenue Fund .....	21
Statement of Capital Development Fund .....	22
Notes to Cash Flow Statement .....	23 - 24
Notes to Statement of Assets and Liabilities .....	32
Notes to Statement of Consolidated Revenue Fund .....	33 - 35
Notes to Statement of Capital Development Fund .....	36 - 41
Schedule of Detailed Recurrent Revenue .....	42 - 44
Schedule of Detailed Recurrent Expenditure .....	45 - 48
Schedule of Detailed Capital Receipts .....	49
Schedule of Detailed Capital Expenditure by programme .....	50 - 56
<b>PART 2 – REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT</b>	
Report of the Auditor General on the Financial Statements of Kubau Local Government for the Year Ended 31 <sup>st</sup> December, 2018.....	57 - 60
<b>PART 3 – REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT ON STATE/LG JOINT ACCOUNT</b>	
Report of the Auditor General on the State/Local Government Joint Account for the year ended 31 <sup>st</sup> December, 2019.....	61 – 64

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

## **PROFILE**

### **OFFICIALS**

**HON. ALH. SABO AMINU** : **EXECUTIVE CHAIRMAN**

#### **ELECTED COUNCILLORS**

HON. MUSA ABDUL	:	ELECTED COUNCILOR – ANCHAU WARD
HON. JAFAR MOHAMMED	:	ELECTED COUNCILOR – KUBAU WARD
HON. MUSA YAHAYA	:	ELECTED COUNCILOR – DUTSEN WAI WARD
HON. MUSA SALE	:	ELECTED COUNCILOR – DAMAU WARD
HON. ABUBAKAR YAHAYA	:	ELECTED COUNCILOR – PAMBEGUA WARD
HON. SHUAIBU YAHAYA	:	ELECTED COUNCILOR – KARREH WARD
HON. SALMANU JA'AFARU	:	ELECTED COUNCILOR – MAH WARD
HON. ADO ALHASSAN	:	ELECTED COUNCILOR – KARGI WARD
HON. ABDULLAHI MOHAMMED	:	ELECTED COUNCILOR – ZUNTU WARD
HON. INUSA SHUAIBU	:	ELECTED COUNCILOR – ZABI WARD
HON. YAU ABDULLAHI	:	ELECTED COUNCILOR – HASKIYA WARD
HON. RILWANU MOHAMMED INUWA	:	COUNCIL SECRETARY

#### **MANAGEMENT STAFF**

ALH.BILY AMINU ABDULLAHI YAKAWADA	:	DIRECTOR ADMIN & FINANCE
ALH. UMAR GARBA	:	DIRECTOR AGRICULTURE AND FORESTRY
ALH. LAWAL MOHAMMED	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
ALH. SHEHU USMAN	:	DIRECTOR WORKS AND INFRASTRUCTURE
MRS. GRACE DOGO	:	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

## **PROFILE**



**HON. SABO AMINU  
EXECUTIVE CHAIRMAN**



**HON. RILWANU MOHAMMED  
INUWA  
COUNCIL SECRETARY**



**ALH. BILYAMINU ABDULLAHI  
YAKAWADA  
DIR. ADMIN AND FINANCE**



**ALH. ADAMU A. SANI  
LOCAL GOV'T. TREASURER**


## **1.0 CHAIRMAN'S REPORT**

The Annual Financial Report of Kubau Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kubau 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 Kubau 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 Kubau Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Government in accordance with the provisions of the Local Government Administration Law 2018 of Kaduna State. Based on the opinion of the Auditor General for Local Government, the government is satisfied that the Financial Statements present fairly, in all material respects, Kubau Local Government of Kaduna State's financial position as at 31<sup>st</sup> December, 2019. Therefore, the report is hereby recommended for public use.

  
.....  
**HON. SABO AMINU**  
**EXECUTIVE CHAIRMAN**  
.....  
*21-08-20*  
**DATE**

## **2.0 REPORT OF THE TREASURER**

### **2.1 INTRODUCTION**

The report of the Treasurer of Kubau Local Government together with the Financial Statements for the year ended 31<sup>st</sup> December, 2019 provide the record of the financial activities of Kubau 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 Kubau Local Government are contained on pages 16 to 56 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 57 to 60

### 2.3.1 **CONSOLIDATED REVENUE FUND**

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2,364 Billion. The total recurrent payment charged to the Fund in line with Kubau Local Government Appropriation Act 2019 was ₦2,364 Billion. The operation of the Fund resulted into a net recurrent deficit of ₦0.458Billion for the year. The closing balance of the fund as at 31<sup>st</sup> December, 2019 was ₦0.662 Billion.

	<b>2019</b>		<b>2018</b>	
Opening Balance	=N=	=N= 917,479.41	=N=	=N= 1,376,250.43
Recurrent Receipts	2,364,016,388.80		2,508,939,237.05	
Recurrent Expenditure	2,364,271,244.97		2,509,398,008.07	
Net Recurrent Surplus/(Deficit)		(254,856.17)		(458,771.02)
<b>Closing Balance</b>		<b>662,623.24</b>		<b>917,479.41</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 ₦0.793. Billion and total capital expenditure charged to the fund amounted to ₦0.793. Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	793,047,413.59		792,066,869.32	
Capital Expenditure	793,047,413.59		792,066,869.32	
<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 ₦2,364,016,388.80. and total payment was ₦2,364,271,244.97. An overall net deficit cash flow of ₦254,856.17 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2019 was ₦662,623.24.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		917,479.41		1,376,250.43
Total Receipts	2,364,016,388.80		2,508,939,237.05	
Total Payments	2,364,271,244.97		2,509,398,008.07	
Net Cash Surplus/(Deficit)		(254,856.17)		(458,771.02)
<b>Closing Cash/Bank Balance</b>		<b>662,623.24</b>		<b>917,479.41</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	662,623.24		917,479.41	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>662,623.24</b>		<b>917,479.41</b>

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

The Treasurers Annual Reports 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 conversion/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 Kubau Local Government at Mold Computers and Communication Ltd Kaduna.

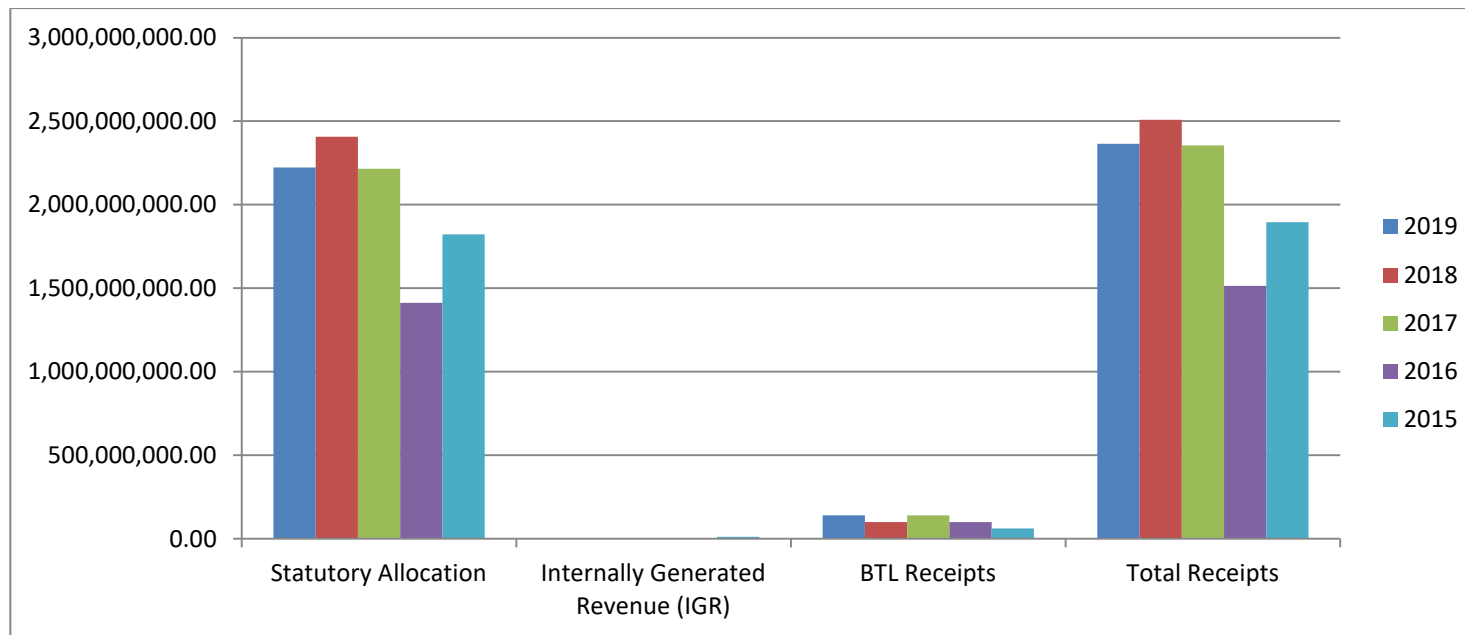
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	N	N	N	N	N	N	N
Opening Balance	1,376,250.43	917,479.41	26,739,420.00	466,043,084.00	465,125,604.59-		
<b>RECEIPTS:</b>							
Statutory Allocation	2,407,880,755.07	2,223,515,688.77	2,641,194,020.00	2,641,194,020.00	417,678,331.23-		
Internally Generated Revenue	120,943.10		60,000,000.00	60,000,000.00	60,000,000.00-		
Transfer from CRF	792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41-		
BTL Receipts	100,937,538.88	23,732,512.89			23,732,512.89+		
<b>Total Current Year Receipts</b>	<b>3,301,006,106.37</b>	<b>3,040,295,615.25</b>	<b>4,156,737,569.00</b>	<b>4,156,737,569.00</b>	<b>1,116,441,953.75-</b>		
<b>Total Funds Available</b>	<b>3,302,382,356.80</b>	<b>3,041,213,094.66</b>	<b>4,183,476,989.00</b>	<b>4,622,780,653.00</b>	<b>1,581,567,558.34-</b>		
<b>Recurrent Expenditure: Economic Classification</b>							
Employees Compensation	749,734,508.46	771,145,919.13	675,127,040.00	771,732,895.00	586,975.87+	622,219,866.00	684,441,852.00
Social Benefits	111,820,000.00	128,712,978.96	44,576,604.00	132,236,796.00	3,523,817.04+		
Overhead Costs	753,889,091.41	526,117,324.26	525,946,827.00	530,946,827.00	4,829,502.74+	639,522,950.00	620,646,518.00
Service Wide Vote	950,000.00	4,746,909.00			4,746,909.00-		
BTL Payments	100,937,538.88	23,732,512.89			23,732,512.89-		
Transfer to Capital Development Fund	792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41+		
<b>Total Recurrent Expenditure</b>	<b>2,509,398,008.07</b>	<b>2,247,503,057.83</b>	<b>2,701,194,020.00</b>	<b>2,890,460,067.00</b>	<b>642,957,009.17+</b>	<b>1,261,742,816.00</b>	<b>1,305,088,370.00</b>
<b>Capital Expenditure: Programme Classification</b>							
01 Economic Empowerment Through Agriculture	33,671,921.90	60,690,804.88	63,092,289.00	63,092,289.00	2,401,484.12+	94,940,039.00	90,705,039.00
04 Improvement to Human Health	33,995,505.80	63,873,121.00	190,987,250.00	190,987,250.00	127,114,129.00+	152,469,750.00	143,584,750.00
05 Enhancing Skills and Knowledge	106,097,966.86	63,675,459.70	302,436,829.00	302,436,829.00	238,761,369.30+	204,397,467.00	191,694,967.00
06 - Housing and Urban Development		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	20,000,000.00	20,000,000.00
09 Environment at Improvement	108,529,619.33	57,045,234.40	92,000,000.00	92,000,000.00	34,954,765.60+	52,924,750.00	44,039,750.00
10 Water Resources and Rural Development	19,313,714.35	57,211,410.50	78,056,500.00	78,056,500.00	20,845,089.50+	39,884,750.00	37,249,750.00
11 Information Communication & Technology	20,873,835.85						
13 Reform of Government and Governance	216,909,322.18	141,167,064.61	273,238,250.00	360,898,442.00	219,731,377.39+	163,575,000.00	158,690,000.00
14 Power	83,576,807.05	24,000,000.00	45,153,000.00	45,153,000.00	21,153,000.00+	103,905,000.00	81,577,500.00
<b>17 Road</b>	<b>169,098,176.00</b>	<b>320,384,318.50</b>	<b>427,318,851.00</b>	<b>589,696,276.00</b>	<b>269,311,957.50+</b>	<b>189,063,250.00</b>	<b>176,463,250.00</b>
<b>Total Capital Expenditure by Program</b>	<b>792,066,869.32</b>	<b>793,047,413.59</b>	<b>1,482,282,969.00</b>	<b>1,732,320,586.00</b>	<b>939,273,172.41+</b>	<b>1,021,160,006.00</b>	<b>944,005,006.00</b>
<b>Total Expenditure (Budget Size)</b>	<b>3,301,464,877.39</b>	<b>3,040,550,471.42</b>	<b>4,183,476,989.00</b>	<b>4,622,780,653.00</b>	<b>1,582,230,181.58+</b>	<b>2,282,902,822.00</b>	<b>2,249,093,376.00</b>
Budget Surplus/(Deficit)	917,479.41	662,623.24			662,623.24+	2,282,902,822.00	2,249,093,376.00
Financing of Deficit by Borrowing							
<b>Closing Balance</b>	<b>-917479.41</b>	<b>-662623.24</b>			<b>662623.24+</b>	<b>2282902822</b>	<b>2249093376</b>

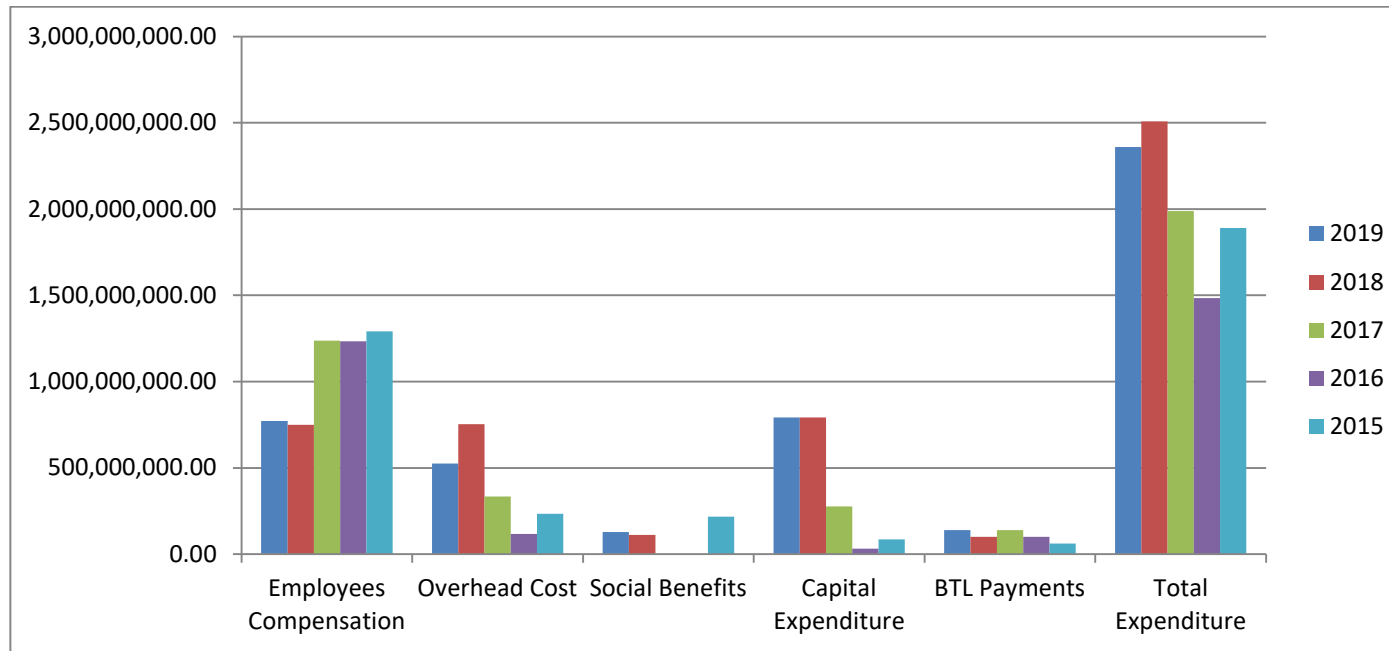
3.2 FIVE YEARS FINANCIAL SUMMARY

REVENUE:	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
Statutory Allocation	2,223,515,688.77	2,407,880,755.07	1,822,700,394.32	1,412,358,820.35	1,822,508,003.24
Internally Generated Revenue (IGR)		120,943.10	1,996,132.15	283,543.95	11,731,595.00
Capital Receipts					
Internal Loan					
BTL Receipts	140,500,700.03	100,937,538.88	140,611,585.39	100,912,416.65	61,119,320.16
<b>Total Revenue</b>	<b>2,364,016,388.80</b>	<b>2,508,939,237.05</b>	<b>1,965,308,111.86</b>	<b>1,513,554,780.95</b>	<b>1,895,358,918.40</b>
EXPENDITRE:					
Employees Compensation	771,145,919.13	749,734,508.46	1,237,463,328.35	1,233,935,928.87	1,291,330,253.22
Overhead Cost	526,117,324.26	753,889,091.41	334,218,478.42	117,300,850.15	234,450,240.59
Social Benefits	128,712,978.96	111,820,000.00			217,805,841.08
Service Wide Vote	4,746,909.00	950,000.00	9,880,000.00		
Capital Expenditure	793,047,413.59	792,066,869.32	276,845,529.44	31,537,580.25	85,623,157.93
Loans Repayment					
BTL Payments	140,500,700.03	100,937,538.88	140,611,585.39	100,912,416.65	61,119,320.16
<b>Total Expenditure</b>	<b>2,364,271,244.97</b>	<b>2,509,398,008.07</b>	<b>1,999,018,921.60</b>	<b>1,483,686,775.92</b>	<b>1,890,328,812.98</b>
CASH BALANCES					
<b>Net Cash Surplus/(Deficit)</b>	<b>-254,856.17</b>	<b>-458,771.02</b>	<b>-33,710,809.74</b>	<b>29,868,005.03</b>	<b>5,030,105.42</b>
Opening Cash Balance	917,479.41	1,376,250.43	35,087,060.17	5,219,055.14	188,949.72
<b>Closing Cash Balance</b>	<b>662,623.24</b>	<b>917,479.41</b>	<b>1,376,250.43</b>	<b>35,087,060.17</b>	<b>5,219,055.14</b>

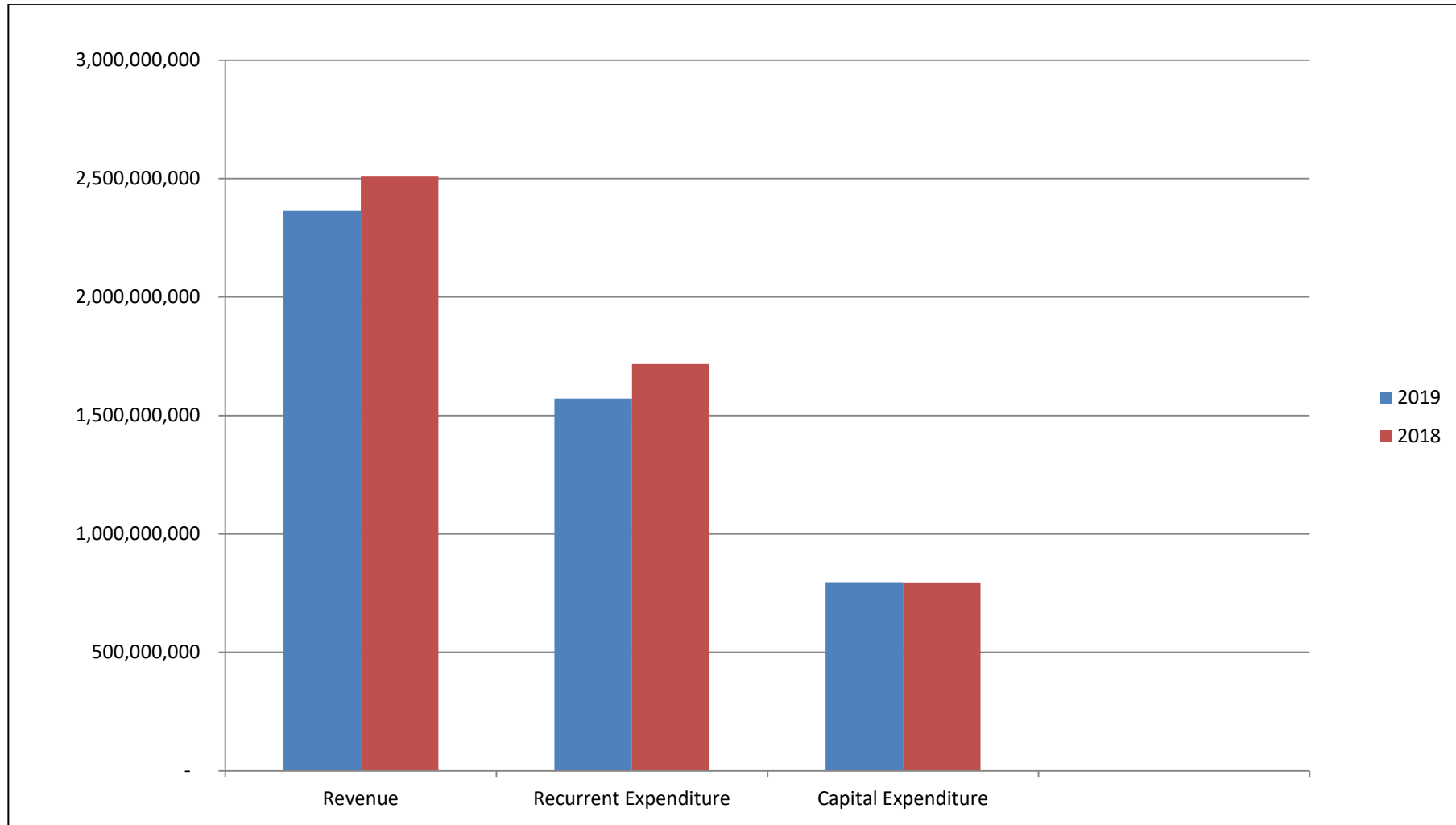
### ACTUAL RECEIPTS FOR 5 YEARS



### ACTUAL PAYMENTS FOR 5 YEARS



**ACTUAL RECEIPTS AND PAYMENTS 2019 AND 2018**



**4.0 STATEMENT OF ACCOUNTING POLICIES**

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

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

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

.....  
**ALH. ADAMU A. SANI**  
**TREASURER**

21/8/20  
.....  
**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 Kubau Local Government as at 31st December, 2019, and its operation for the year ended on that date.

.....  
**ALH. ADAMU A. SANI**  
**TREASURER**

21/8/20  
.....  
**DATE**

.....  
**HON. SABO AMINU**  
**EXECUTIVE CHAIRMAN**

21-8-20  
.....  
**DATE**

## ***AUDIT CERTIFICATE***

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


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

### **BASIS OF OPINION**

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

### **OPINION**

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



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

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

	Note	Actual	Actual
		2019	2018
		₦	₦
<b>Cash Flow from Operating Activities:</b>			
Statutory Allocation	1	1,966,117,849.45	2,043,669,975.91
Share of Value Added Tax	2	257,397,839.32	364,210,779.16
Independent Revenue	3		120,943.10
<b>Total Receipts</b>		<b>2,223,515,688.77</b>	<b>2,408,001,698.17</b>
<b>Recurrent Payments:</b>			
Employees Compensation	4	771,145,919.13	749,734,508.46
Social Benefits	5	128,712,978.96	111,820,000.00
Overhead Cost	6	526,117,324.26	753,889,091.41
CRFC - (Excluding Social Benefits and Public Debt)	7	4,746,909.00	950,000.00
<b>Total Payments</b>		<b>1,430,723,131.35</b>	<b>1,616,393,599.87</b>
<b>Net Cash Flow from Operating Activities</b>		<b>792,792,557.42</b>	<b>791,608,098.30</b>
<b>Cash Flow from Investing Activities:</b>			
Economic Empowerment Through Agriculture	8	60,690,804.88	33,671,921.90
Improvement to Human Health	11	63,873,121.00	33,995,505.80
Enhancing Skills and Knowledge	12	63,675,459.70	106,097,966.86
Housing and Urban Development	13	5,000,000.00	
Environmental Improvement	16	57,045,234.40	108,529,619.33
Water Resources and Rural Development	17	57,211,410.50	19,313,714.35
Information and Communication Technology	18		20,873,835.85
Reform of Government and Governance	20	141,167,064.61	216,909,322.18
Power	21	24,000,000.00	83,576,807.05
Road	24	320,384,318.50	169,098,176.00
<b>Net Cash Flow from Investing Activities</b>	29	<b>793,047,413.59</b>	<b>792,066,869.32</b>
<b>Cash Flow from Financing Activities:</b>			
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	23,732,512.89	100,937,538.88
Below-The-Line Payments	37	23,732,512.89	100,937,538.88
<b>Net Movement</b>			
Net Surplus(Deficit) for the Year		(254,856.17)	(458,771.02)
Opening Balance		917,479.41	1,376,250.43
<b>Closing Balance</b>	38	<b>662,623.24</b>	<b>917,479.41</b>

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

	Note	Actual 2019 ₦	Actual 2018 ₦
<b>ASSETS:</b>			
<b>Liquid Assets:</b>			
Treasuries and Banks	39	662,623.24	917,479.41
<b>Sub Total</b>		<b>662,623.24</b>	<b>917,479.41</b>
<b>Investments and Other Assets</b>			
Investments	40	12,850,000.00	12,850,000.00
<b>Sub Total</b>		<b>12,850,000.00</b>	<b>12,850,000.00</b>
<b>Total Assets</b>		<b>13,512,623.24</b>	<b>13,767,479.41</b>
<b>Public Funds:</b>			
Consolidated Revenue Fund	42	662,623.24	917,479.41
Capital Development Fund	43		
Other Funds		12,850,000.00	12,850,000.00
<b>Sub - Total: Public Funds</b>		<b>13,512,623.24</b>	<b>13,767,479.41</b>
<b>LIABILITIES:</b>			
<b>Public Funds + Liabilities</b>		<b>13,512,623.24</b>	<b>13,767,479.41</b>

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

	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		1,376,250.43	917,479.41		189,266,047.00	188,348,567.59-		
<b>Add: Recurrent Receipts:</b>								
Statutory Allocation		1,955,848,163.25	1,893,985,922.19	2,084,303,881.00	2,084,303,881.00	190,317,958.81-		
Share of VAT		364,210,779.16	257,397,839.32	480,639,643.00	480,639,643.00	223,241,803.68-		
Excess Crude		14,939,187.69						
NNPC Refunds		3,383,691.29	2,819,742.74			2,819,742.74+		
10% IGR State Contribution			6,945,335.00	76,250,496.00	76,250,496.00	69,305,161.00-		
Exchange Rate Difference		21,090,789.40	3,171,245.46			3,171,245.46+		
Share of Solid Minerals			2,453,241.62			2,453,241.62+		
Share of Fore Equalization		44,472,875.55	36,730,494.17			36,730,494.17+		
Excess Bank Charges		3,935,268.73	4,503,283.19			4,503,283.19+		
Share of Goods and Value Consideration			15,508,585.08			15,508,585.08+		
<b>Sub Total: Statutory Allocation</b>		<b>2,407,880,755.07</b>	<b>2,223,515,688.77</b>	<b>2,641,194,020.00</b>	<b>2,641,194,020.00</b>	<b>417,678,331.23-</b>		
Direct Taxes	49			8,000,000.00	8,000,000.00	8,000,000.00-		
Licenses	50			1,000,000.00	1,000,000.00	1,000,000.00-		
Rates	51			6,000,000.00	6,000,000.00	6,000,000.00-		
Fees	52			27,000,000.00	27,000,000.00	27,000,000.00-		
Earnings	55			18,000,000.00	18,000,000.00	18,000,000.00-		
Repayments	58	120,943.10						
<b>Total: Independent Revenue</b>		<b>120,943.10</b>		<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>60,000,000.00-</b>		
<b>Total Recurrent Receipts</b>		<b>2,408,001,698.17</b>	<b>2,223,515,688.77</b>	<b>2,701,194,020.00</b>	<b>2,701,194,020.00</b>	<b>477,678,331.23-</b>		
<b>Total Funds Available</b>		<b>2,409,377,948.60</b>	<b>2,224,433,168.18</b>	<b>2,701,194,020.00</b>	<b>2,890,460,067.00</b>	<b>666,026,898.82-</b>		
<b>Less Recurrent Payments:</b>								
Employees Compensation	63	749,734,508.46	771,145,919.13	675,127,040.00	771,732,895.00	586,975.87+	622,219,866.00	684,441,852.00
Social Benefits	64	111,820,000.00	128,712,978.96	44,576,604.00	132,236,796.00	3,523,817.04+		
Overhead Cost	65	753,889,091.41	526,117,324.26	525,946,827.00	530,946,827.00	4,829,502.74+	639,522,950.00	620,646,518.00
CRFC - (Excluding Social Benefits and Public Debts)	66	950,000.00	4,746,909.00			4,746,909.00-		
<b>Total Recurrent Payments</b>		<b>1,616,393,599.87</b>	<b>1,430,723,131.35</b>	<b>1,245,650,471.00</b>	<b>1,434,916,518.00</b>	<b>4,193,386.65+</b>	<b>1,261,742,816.00</b>	<b>1,305,088,370.00</b>
<b>Other Cash Movement</b>								
Below-The-Line Receipts	67	100,937,538.88	23,732,512.89			23,732,512.89+		
Below-The-Line Payments	68	100,937,538.88	23,732,512.89			23,732,512.89-		
Net Recurrent Funds before Transfers		792,984,348.73	793,710,036.83	1,455,543,549.00	1,455,543,549.00	661,833,512.17-	1,261,742,816.00	1,305,088,370.00
<b>Appropriations/Transfers:</b>								
Transfer to Capital Dev Fund		792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41+		
<b>Total Appropriations/Transfers</b>		<b>792,066,869.32</b>	<b>793,047,413.59</b>	<b>1,455,543,549.00</b>	<b>1,455,543,549.00</b>	<b>662,496,135.41+</b>		
Closing Balance		917,479.41	662,623.24			662,623.24+	1,261,742,816.00	1,305,088,370.00

*Report of the Treasurer for the year ended 31st December, 2019*

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

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
		N	N	N	N	N	N	N
<b>Opening Balance</b>				26,739,420.00	276,777,037.00	276,777,037.00-		
<b>Add: Revenue</b>								
Transfer from Consolidated Revenue		792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41-		
<b>Sub Total: Capital Receipts</b>		<b>792,066,869.32</b>	<b>793,047,413.59</b>	<b>1,455,543,549.00</b>	<b>1,455,543,549.00</b>	<b>662,496,135.41-</b>		
<b>Total Capital Funds Available</b>		<b>792,066,869.32</b>	<b>793,047,413.59</b>	<b>1,482,282,969.00</b>	<b>1,732,320,586.00</b>	<b>939,273,172.41-</b>		
<b>Less: Capital Expenditure (Functional Classification)</b>								
General Public Services	71	110,082,223.26	107,807,741.26	202,057,500.00	202,057,500.00	94,249,758.74+	140,960,000.00	136,075,000.00
Economic Affairs	74	33,671,921.90	60,690,804.88	63,092,289.00	63,092,289.00	2,401,484.12+	94,940,039.00	90,705,039.00
Housing and Community Development	76	494,885,415.65	497,000,286.75	723,709,101.00	973,746,718.00	476,746,431.25+	428,392,750.00	381,945,250.00
Health	77	28,995,505.80	63,873,121.00	190,987,250.00	190,987,250.00	127,114,129.00+	152,469,750.00	143,584,750.00
Education	79	124,431,802.71	63,675,459.70	302,436,829.00	302,436,829.00	238,761,369.30+	204,397,467.00	191,694,967.00
<b>Total Capital Expenditure</b>		<b>792,066,869.32</b>	<b>793,047,413.59</b>	<b>1,482,282,969.00</b>	<b>1,732,320,586.00</b>	<b>939,273,172.41+</b>	<b>1,021,160,006.00</b>	<b>944,005,006.00</b>
<b>Closing Balance</b>							<b>1,021,160,006.00</b>	<b>944,005,006.00</b>

**NOTES TO CASHFLOW STATEMENT**

		Actual	Actual
		2019	2018
		₦	₦
<b>Note 1 - Statutory Allocation</b>			
25001001/11010001 Statutory Allocation		1,893,985,922.19	1,955,848,163.25
25001001/11010003 Excess Crude			14,939,187.69
25001001/11010006 NNPC Refunds		2,819,742.74	3,383,691.29
25001001/11010011 10% IGR State Contribution		6,945,335.00	
25001001/11010013 Exchange Rate Difference		3,171,245.46	21,090,789.40
25001001/11000018 Share of Solid Minerals		2,453,241.62	
25001001/11010019 Share of Fore Equalization		36,730,494.17	44,472,875.55
25001001/11010020 Excess Bank Charges		4,503,283.19	3,935,268.73
25001001/11000021 Share of Goods and Value Consideration		15,508,585.08	
<b>Total</b>		<b>1,966,117,849.45</b>	<b>2,043,669,975.91</b>
<b>Note 2 - Share of Value Added Tax</b>			
Share of Value Added Tax		257,397,839.32	364,210,779.16
<b>This represent Share of VAT from FAAC</b>			
<b>Note 3 - Independent Revenue</b>			
Repayments General			120,943.10
<b>Total</b>			<b>120,943.10</b>
<b>Note 4 - Employees Compensation</b>			
Contribution for Primary Teachers Salaries		410,103,920.00	418,834,261.26
Local Government Staff	<b>3A</b>	361,041,999.13	330,900,247.20
<b>Total</b>		<b>771,145,919.13</b>	<b>749,734,508.46</b>
Note 4A - Local Government Staff			
Kubau Local Government		361,041,999.13	330,900,247.20
<b>Total</b>		<b>361,041,999.13</b>	<b>330,900,247.20</b>
<b>Note 5 - Social Benefits</b>			
Contribution to Pension Fund		88,406,700.00	70,000,000.00
Other Pension Benefits		40,306,278.96	41,820,000.00
<b>Total</b>		<b>128,712,978.96</b>	<b>111,820,000.00</b>
<b>Note 6 - Overhead Costs</b>			
Transport and Travelling		18,054,999.00	115,704,983.01
Utilities		1,179,000.00	91,421,954.00
Material and Supplies		63,309,656.33	72,972,138.13
Maintenance Services		30,745,343.00	82,866,452.74
Training		12,600,500.00	17,060,940.99
Other Services		162,024,700.00	163,778,250.00
Consulting & Professional Services		25,021,500.00	10,779,200.00

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

		Actual	Actual
		2019	2018
		₦	₦
Fuel and Lubriants			21,836,374.44
Financial Charges		289,999.00	844,296.60
Miscellaneous Expenses		212,891,626.93	176,624,501.50
<b>Total</b>		<b>526,117,324.26</b>	<b>753,889,091.41</b>
<b>Note 7 - CRFC (Excluding Social Benefits and Public Debts)</b>			
20001001/22060203 Settlement of Liabilities		4,746,909.00	950,000.00
<b>Total</b>		<b>4,746,909.00</b>	<b>950,000.00</b>
<b>Note 8 - Economic Empowerment Through Agriculture</b>			
15001001/23020113/01000004 Provision of Cattle Route		2,600,000.00	
15001001/23050101/01000020 Settlement of Capital Liabilities		18,090,804.88	
15001001/23010127/01000021 Construction of 70N Boreholes across the LGA		40,000,000.00	
15001001/23020113/01000053 Construction of Slaughter House at Anchau Anchau ward			29,976,586.20
15001001/23020113/01000054 Construction of Slaughter Slab at Zuntu Zuntu Ward			3,695,335.70
<b>Total</b>		<b>60,690,804.88</b>	<b>33,671,921.90</b>
<b>Note 11 - Improvement to Human Health</b>			
34001001/23020106/04000001 Construction of Bridge at School of Health Technology Pambeg			5,000,000.00
21001001/23010122/04000007 Refuse Evacuation and Waste Management		10,000,000.00	
21001001/23020106/04000008 Construction of Primary Health Care at Dan Hauya Masoba and		8,055,872.00	
21001001/23050101/04000009 Food and Nutrition Programme		3,000,000.00	
21001001/23020106/04000010 Construction of PHC at Zazzailu Zuntu Ward		5,000,000.00	
21001001/23020106/04000024 Fencing of Primary Health Centres across the LGA		10,000,000.00	
21001001/23020106/04000028 Construction of PHC at Dokan Tagwai Mah Ward		5,000,000.00	
21001001/23020106/04000029 Construction of PHC at Danhauya Damau Ward		5,010,000.00	
21001001/23020106/04000030 Construction of PHC at Jenau Anchau Ward		2,162,499.00	
21001001/23020106/04000076 Purchase of Health Equipments		10,644,750.00	
21001001/23020106/04000094 Construction of Primary Health Care Clinic at Ung. Gata Anc			3,546,163.97
21001001/23020106/04000095 Construction of Health Clinic at Jenau Anchau Ward			1,000,000.00
21001001/23020106/04000096 Construction of Health Clinic at Dalman Zuntu Ward			1,000,000.00
21001001/23020106/04000098 Construction of Health Clinic at Kudumi Haskiya Ward			1,000,000.00
21001001/23020106/04000099 Construction of Health Clinic at Kanwa Haskiya Ward			1,000,000.00
21001001/23020106/04000101 Construction of Health Clinic at Dokan MaiJaki Kargi Ward			3,025,000.00
21001001/23020106/04000102 Construction of Health Clinic at Dokan Rago Mah Ward			3,025,000.00
21001001/23030105/04000103 General Repairs of Primary Health Care Centers			1,696,284.50
21001001/23020106/04000104 Construction of Health Clinic at Ware-Ware			4,997,188.10
21001001/23020106/04000105 Construction of Health Clinic at Tashan Kinchin Haskiya war			4,593,992.18
21001001/23020106/04000106 Contribution to PHC Services			4,111,877.05



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

		<b>Actual</b>	<b>Actual</b>
		<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
21001001/23020103/14000001	Provision of Electricity to Behind Kargi PHC Community Baka	5,000,000.00	
<b>Total</b>		<b>63,873,121.00</b>	<b>33,995,505.80</b>
<b>Note 12 - Enhancing Skills and Knowledge</b>			
17001001/23050101/05000002	SHAWN II Programme	2,700,000.00	
17001001/23030106/05000009	Renovation of Government secondary School Kubau Kubau Ward	7,000,000.00	
17001001/23020107/05000010	Construction of UBE Ung Diria	5,000,000.00	
17001001/23020107/05000011	Vocational and Skill Development	9,155,000.00	
17001001/23020107/05000012	Construction of 2 Blocks of Classrooms at Kubau	5,000,000.00	
17001001/23020107/05000018	Renovation/Rehabilitation of Primary Schools at Tafarfar Fa	5,000,000.00	
17001001/23020107/05000034	Construction of 1 Block of 2 Classrooms and Office at Wadaka	1,735,089.17	
17001001/23020107/05000046	Fencing of Primary School at Salanke Anchau Ward	1,648,000.00	
17001001/23050101/05000071	Assistance to Community Development Projects	15,323,505.78	
17001001/23020107/05000082	Construction of 1 Block of 2 Class rooms and Office at Maiya	7,113,865.75	
17001001/23020118/05000185	Construction of Women Centre at Kamfanin Maude Zabi Ward	10,000.00	
17001001/23020107/05000186	Construction of 1 block of 2 Classrooms and Office at Maikal	1,989,999.00	
17001001/23020107/05000226	Construction of 1 Block of 8 Classrooms at Salanke Anchau W		6,731,528.37
17001001/23020107/05000227	Construction of 1 Block of 8 Classrooms at Zabi Zabi Ward		2,000,000.00
17001001/23020107/05000228	Construction of 1 Block of 8 Classrooms at Anchau Anchau Wa		3,000,000.00
17001001/23020107/05000229	Construction of 1 Block of 8 Classrooms at Dutsen Wai Dutse		3,000,000.00
17001001/23020107/05000231	Construction of 1 Block of 8 Classrooms at Haskiya Haskiya		1,914,841.48
17001001/23020107/05000232	Construction of 1 Block of 8 Classrooms at Kargi Kargi Ward		887,233.78
17001001/23020107/05000233	Construction of 1 Block of 8 Classrooms at Karreh Karreh Wa		6,800,000.00
17001001/23020107/05000236	Construction of 1 Block of 8 Classrooms at Muriga Mah Ward		7,000,000.00
17001001/23020107/05000237	Construction of 1 Block of 8 Classrooms at Pambegua Pambegu		546,459.74
17001001/23020107/05000238	Construction of 1 Block of 2 Classrooms and Office at Hayin		5,375,937.42
17001001/23020107/05000247	Construction of 1 Block of 2 Classrooms and Office at Kudumi		2,000,000.00
17001001/23020107/05000248	Construction of 1 Block of 2 Classrooms and Office at Bugau		5,758,021.03
17001001/23030106/05000249	Renovation of Local Government Education Secretariat		5,000,000.00
17001001/23020107/05000250	Fencing of Central Primary School Dutsen Wai Dutsen Wai War		5,500,000.00
17001001/23020107/05000251	Fencing of Central Primary School Kargi Kargi Ward		5,500,000.00
17001001/23020107/05000252	Fencing of Central Primary School Karreh Karreh Ward		3,100,543.88
17001001/23020107/05000253	Fencing of Central Primary School Damau Damau Ward		4,733,477.55
17001001/23030106/05000254	Repairs of Vandalized Primary School at Central Primary School		2,000,000.00
17001001/23020107/05000258	Construction of 1 Block of 2 Classrooms and Office at BidaBi		2,000,000.00
17001001/23020107/05000260	Construction of 1 Block of 2 Classrooms and Office at Kadawa		8,100,375.51
17001001/23020107/05000267	Construction of 2 Blocks of 4 Class rooms at GSS Mah Mah Wa		3,986,658.00
17001001/23030106/05000268	Renovation of 2 Blocks of 5 Classrooms at GSS Mah Mah Ward		2,000,000.00
17001001/23020107/05000269	Construction /Provision of Block of 2 Classroom at Yelwa Pa		1,119,149.96

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

		<b>Actual</b>	<b>Actual</b>
		<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
17001001/23030106/05000270	Rehabilitation/Renovation of 6No Classrooms at Pangwani Kar		3,000,000.00
17001001/23050101/05000273	Fencing of BATC Anchau Phase II Anchau Ward		8,824,630.14
17001001/23010124/05000276	Procurement of Teaching and Learning Materials including Tea	2,000,000.00	
17001001/23020107/05000281	Additional Work Fencing of Primary School Hayin Lere		4,000,000.00
17001001/23030106/05000282	Renovation of Secondary School at Kamfani Maunde		2,219,110.00
<b>Total</b>		<b>63,675,459.70</b>	<b>106,097,966.86</b>
<b>Note 13 - Housing and Urban Development</b>			
25001001/23030103/06000001	Renovation of District Heads House at Kubau and Anchau	5,000,000.00	
<b>Total</b>		<b>5,000,000.00</b>	
<b>Note 16 - Environmental Improvement</b>		<b>57,045,234.40</b>	<b>108,529,619.33</b>
34001001/23020114/09000001	Construction of Drainage at Layin Sarkin Anchau Anchau Ward	14,545,234.40	
34001001/23020114/09000003	Construction of Drainage at Layin Fada Anchau ward	5,000,000.00	
34001001/23020114/09000005	Construction of Drainages from Sabon Tasha-Primary School Da	5,000,000.00	
34001001/23020124/09000006	Construction of Drainage at Layin Arewa Anchau Anchau Ward	5,000,000.00	
34001001/23020114/09000007	Construction of Drainage at Anchau Phase II Anchau Ward	7,000,000.00	
34001001/23020118/09000008	Construction of Drainage at Kubau-Alh Suleiman Umar House	5,000,000.00	
34001001/23020118/09000016	Construction of Drainage at Kubau Metropolis	5,000,000.00	
34001001/23020105/09000020	Construction of 5No. Drainage at Kubau Town Kubau Ward		5,000,000.00
34001001/23020114/09000021	Construction of Drainage at Mah Town Mah Ward		3,253,527.96
34001001/23020105/09000022	Construction/Provision of Drainage at Zuntu main Town Zuntu		34,878,908.65
34001001/23020105/09000023	Construction/Provision of Drainage at Sabon Layi Anchau An		18,029,392.00
34001001/23020114/09000024	Construction of 10No Culverts at Mah Mah Ward		5,106,667.05
34001001/23020114/09000025	Construction of 10No Culverts at Kargi Kargi Ward		4,551,123.67
34001001/23020114/09000026	Construction of 10No Culverts at Zuntu Zuntu Ward		1,000,000.00
34001001/23020114/09000027	Construction of 10No Culverts at Kubau Kubau Ward		1,210,000.00
34001001/23020114/09000028	Construction of Culverts and Drainages at Dutsen Wai Dutse		2,250,000.00
34001001/23020114/09000029	Construction of Drainage at Kwata road Anchau Ward		14,250,000.00
34001001/23020114/09000030	Construction of Drainages and Bridge at Kanya		19,000,000.00
34001001/23020114/09000031	Construction of Culvert at Ung Madaki Kargi Kargi Snr Secon	5,000,000.00	
34001001/23020114/09000032	Construction of Drainage at Ang Sarki Pambegua Ward	500,000.00	
34001001/23020114/09000033	Construction of Drainage at Gajagaja Nasaru Karreh Ward	5,000,000.00	
<b>Total</b>		<b>57,045,234.40</b>	<b>108,529,619.33</b>
<b>Note 17 - Water Resources and Rural Development</b>		<b>57,211,410.50</b>	<b>19,313,714.35</b>
34001001/23020105/10000001	Construction/Provision of Boreholes at Maiyashi Makaranta Ma	2,000,000.00	
34001001/23020105/10000002	Provision of Boreholes at Shinkafi Ung Dogo and Danguggo Z	2,000,000.00	
34001001/23030104/10000003	Provision of Boreholes at Primary School Ang Andy Ung Matoh	3,000,000.00	

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

		<b>Actual</b>	<b>Actual</b>
		<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
34001001/23020105/10000004	Construction of Boreholes at Gidan Hamidan Gidan Maderi Da	500,000.00	
34001001/23020105/10000008	Construction of Earth Dam at Kubau	13,711,410.50	
34001001/23020105/10000009	Provision of Boreholes at Anchaun-Gadas Road Gidan Gadanga	15,000,000.00	
34001001/23020105/10000010	Construction Of Drainage At Pambegua	2,000,000.00	
34001001/23020105/10000044	Construction of Bore holes at Gedege Kargi Primary and Secondary	3,000,000.00	
34001001/23020105/10000064	Construction of 2No borehole at Anchau Anchau		2,066,907.35
34001001/23020105/10000066	Construction of 1 No Borehole at Pambegua Pambegua Ward		1,000,000.00
34001001/23020105/10000067	Construction of 2No Boreholes at Kiriya/Ung Mallam Kargi W		1,000,000.00
34001001/23020114/10000068	Construction of Drainages Behind Central Primary School Anch		9,500,000.00
34001001/23020105/10000069	Construction of 2No Boreholes at Zuntu Zuntu Ward		2,000,000.00
34001001/23020105/10000070	Construction of 2 No Borehole at Zabi Zabi Ward		1,460,000.00
34001001/23020105/10000071	Construction of 2 No Borehole at Yarkaura/Yardoka Haskiya W		2,286,807.00
34001001/23020105/10000073	Construction of Mini-Dam at Karaba Anchau Ward and Masama Ku	16,000,000.00	
<b>Total</b>		<b>57,211,410.50</b>	<b>19,313,714.35</b>
<b>Note 18 - Information and Communication Technology</b>			
25001001/23010113/11000001	Purchase of Computer and Accessories		2,540,000.00
17001001/23020127/11000002	Construction of ICT Centre at GDSS Anchau Takalafiya		18,333,835.85
<b>Total</b>			<b>20,873,835.85</b>
<b>Note - 20 Reform of Government and Governance</b>			
25001001/23020124/13000001	Renovation /Rehabilitation of Kargi Market	3,000,000.00	
25001001/23030124/13000002	Renovation/Rehabilitation of Anchau Market	15,000,000.00	
25001001/23020124/13000003	Construction of Shops at Pambegua Market Pambegua Ward	10,000,000.00	
25001001/23020124/13000004	Construction of Shops at Dutsen Wai Market Dutsen Wai Ward	4,807,741.26	
25001001/23020124/13000016	Construction of Market Stalls at Pambegua Pambegua ward		5,527,500.00
25001001/23020124/13000017	Construction of Market Stalls at Dutsen Wai Dutsen Wai Ward		23,900,000.00
25001001/23020124/13000018	Construction of Market Stalls at Anchau Anchau Ward		7,455,054.00
25001001/23030121/13000019	Repairs of Primary Education Office Anchau ward		6,750,000.00
25001001/23030103/13000020	Renovation of District Head House Kubau Kubau Ward		1,000,000.00
25001001/23020101/13000022	Construction of additional Offices at Local Government Secretariats	5,000,000.00	
25001001/23030121/13000023	Renovation of Local Government Secretariats	10,000,000.00	
25001001/23020128/13000024	Provision of Facilities for Security Agencies	7,000,000.00	
25001001/23020124/13000025	Construction of Shopping Complex at Kargi Market Kargi Ward	10,000,000.00	
25001001/23030101/13000027	Renovation of Staff Quarters at Anchau Kubau LGA	5,000,000.00	
25001001/23020128/13000027	Provision of Facilities for Security Agencies	5,000,000.00	
25001001/23020124/13000029	Construction of Shopping Complex at Dutsen Wai	13,000,000.00	
25001001/23020124/13000030	Construction of Market Stalls at Anchau	5,000,000.00	
34001001/23020124/13000001	Construction of Shopping Complex at Kasuwan Rimi Anchau Anc	28,359,323.35	

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

		<b>Actual</b>	<b>Actual</b>
		<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
34001001/23020124/13000005	Construction of market Stalls at Kargi Kargi Ward		6,990,000.00
34001001/23020118/13000006	Provision of Infrastructure at Zuntu Zuntu Ward		5,000,000.00
34001001/23020124/13000007	Construction of Market Stalls at Kubau Kubau Ward	10,000,000.00	10,250,000.00
34001001/23020118/13000008	Provision of Infrastructure across the Local Government		89,287,098.92
34001001/23030121/13000009	Rehabilitation of Local government Secretariats Phase II		8,507,768.02
34001001/23050101/13000010	Land Compensation at Anchau and Kubau		16,650,000.00
34001001/23010121/13000013	Purchase of Low Bed		20,080,000.00
34001001/23030121/13000014	Renovation of Local Government Secretariats	10,000,000.00	
17001001/23050101/13000018	Assistance to Community Development Projects		15,511,901.24
<b>Total</b>		<b>141,167,064.61</b>	<b>216,909,322.18</b>
<b>Note 21 - Power</b>			
34001001/23020103/14000012	Provision of Electricity from Bagwiwa - Mah Mah Ward	3,000,000.00	
34001001/23020103/14000014	Construction of Solar Borehole at Ung Ade Chakwaro Kungurmi	3,000,000.00	
34001001/23020103/14000017	Repairs of Electricity in Pambegua Town Pambegua Ward	3,000,000.00	
34001001/23020103/14000018	Repairs of Electricity in Dutsen Wai East and west Kuli and	5,000,000.00	
34001001/23020103/14000019	Repairs of Electricity in Zabi - Kubau	5,000,000.00	
34001001/23020103/14000037	Provision of Electricity from Dokan Rago-Mah-Bagwuiwa-Malama	5,000,000.00	
34001001/23030102/14000087	Repairs of Electricity at Kuli Dutsen Wai Dutsen Waid Ward		1,873,480.95
34001001/23030102/14000088	Repairs of Transformer at Dutsen wai Dutsen Wai Ward		2,546,851.10
34001001/23030102/14000089	Repairs of Electricity at Pambegua Pambegua Ward		5,011,231.50
34001001/23030102/14000090	Repairs of Electricity at Karreh-Pambegua Road Karreh Ward		4,603,279.00
34001001/23030102/14000091	Repairs of Electricity along Kubau-Kampanin Maude Zabi Ward		6,075,499.00
34001001/23030102/14000092	Repairs of Electricity along Anchau-Damau Road Damau Ward		6,666,465.50
34001001/23030102/14000093	Repairs of Electricity along Kubau-Marraraban Kubau Road Ku		2,800,000.00
34001001/23030102/14000094	Repairs of Electricity Dutsen Wai Dutsen Wai Ward		3,000,000.00
34001001/23030102/14000095	Completion of Electrification Project at Dokan Tagwai Mah W		5,000,000.00
34001001/23030102/14000096	Completion of Electrification Project Hayin Murtala-Tudun Lu		5,000,000.00
34001001/23030102/14000097	Rehabilitation/Repairs of Electricity from Pambegua-Dutsen w		15,000,000.00
34001001/23020103/14000099	Completion of Electrification Project At Gandari Damau Ward		5,000,000.00
34001001/23020103/14000100	Completion of Electrification Project At Tudun Wada Anchau A		3,000,000.00
34001001/23020103/14000101	Completion of Electrification Project At Ung Madaki/Tudun Am		7,000,000.00
34001001/23020103/14000102	Completion of Electrification Project At Ung Dankade Zabi		3,000,000.00
34001001/23020103/14000103	Completion of Electrification Project At Kampanin Jidda Kar		2,000,000.00
34001001/23020103/14000104	Extension of Electrification Project From Ang Dangogog- Ung		1,000,000.00
34001001/23020103/14000106	Extension of Electrification Project From Takalfiya - Ung Ri		5,000,000.00
<b>Total</b>		<b>24,000,000.00</b>	<b>83,576,807.05</b>

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

		<b>Actual</b>	<b>Actual</b>
		<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
<b>Note 24 - Road</b>			
34001001/23020114/17000014	Construction of Mini-Bridge at Kajinjiri Gagarau and Gimbow	10,000,000.00	
34001001/23020114/17000015	Construction of Bridge at Kafi Road Ung Mallam Husseini Ku	3,010,000.00	
34001001/23030113/17000016	Repairs of 2 No. Box Culvert at Danmaliki Pambegua	5,989,999.00	
34001001/23020114/17000018	Construction of Culverts at Maiyashi II Bawada Rugan Kanka	7,000,000.00	
34001001/23020114/17000020	Construction of 7Km Road from Anchau-Kirgi-Kwando-Famfama-Wa	10,000,000.00	
34001001/23020114/17000022	Construction of Culverts at Ranau-Fegi Road Kagada-Damau Ro	5,000,000.00	
34001001/23020114/17000023	Construction of Culverts at Mah Gari metropolis from Gidan	2,000,000.00	
34001001/23020114/17000024	Construction of Mini Bridge at Wakada-Bugau Road Yarsausa-Y	3,000,000.00	
34001001/23020114/17000025	Construction of Road from Karaba Kuli-Kuraye- Dokan Toro and	2,000,000.00	
34001001/23020114/17000027	Construction of Bridge at Ung Mantau Kwanan Marke-Gidan Sar	3,000,000.00	
34001001/23020114/17000028	Construction of 7Km Road from Kwanan Rikochi-Sabon Kaura An	10,112,000.00	
34001001/23020114/17000032	Construction of Mini Bridge along Gadas-Pangwani Kargi Ward	17,000,000.00	
34001001/23020114/17000033	Construction of Bridge at Maiyashi Dutsen Wai ward	15,010,000.00	
34001001/23020114/17000034	Construction of Mini Bridge at Pangwani Zuntu Ward	5,010,000.00	
34001001/23020114/17000035	Construction of Mini Bridge at Kwainu Damau Ward	1,989,999.00	
34001001/23020114/17000036	Construction of Bridge at Gajagaja Damau ward	19,989,999.00	
34001001/23020114/17000037	Construction of Culverts at Hayin Fulani.	5,589,999.00	
34001001/23020114/17000038	Construction Of Culverts At Kwata Anchau Market	3,510,000.00	
34001001/23020114/17000039	Construction of Feeder Roads at; Damau - Danhauya U/Mamuda	135,000,000.00	
34001001/23020114/17000041	Construction of 150NO Ring Culverts accross the LGA at Vario	20,000,000.00	
34001001/23020114/17000042	Construction of Box Culverts at Pambegua	5,000,000.00	
34001001/23020114/17000045	Construction /Renovation of Bridge at Ung Mamuda at Ung Mam	7,000,000.00	
34001001/23020114/17000046	Earth Filling from Madabo-Gidan Taki	6,172,322.50	
34001001/23020114/17000049	Construction of Drainage From Secretariat-Madabo Gidan Gata	10,000,000.00	
34001001/23030113/17000093	Renovation of Road from Mah - Nassarawa Mah ward	8,000,000.00	
34001001/23020114/17000118	Completion of Feeder Road from Pambegua- Danmaliki Pambegua		13,000,000.00
34001001/23020114/17000119	Construction of Road at Danhauya Damau Ward		10,000,000.00
34001001/23020114/17000120	Construction of Road at Kafi Kubau Ward		7,560,976.00
34001001/23020114/17000121	Construction of Road at Gidan Alhaji Inusa-Kasuwa Kubau War		3,000,000.00
34001001/23020114/17000122	Final Payment for the Construction of Road Anchau- Gidan Gat		10,000,000.00
34001001/2302114/17000123	Completion of Construction of Road from Anchaun Gari-Anchau T		10,000,000.00
34001001/23020114/17000124	Construction of Ung Mato-Karreh Feeder Road Karreh Ward		10,000,000.00
34001001/23020114/17000125	Construction of Road at Zabi Zabi Ward		5,978,000.00
34001001/23020114/17000126	Construction of Gidan Gata-Haskiya Road Haskiya Ward Ward		10,000,000.00
34001001/23020114/17000127	Construction of Mini Bridge at Kwinu Damau Ward		3,000,000.00
34001001/23020114/17000128	Construction of Mini Bridge at Binigi Damau Ward		7,200,000.00
34001001/23020114/17000129	Completion of Construction of Bridge at Kariya Kargi Ward		17,373,200.00

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

		<b>Actual</b>	<b>Actual</b>
		<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
34001001/23020114/17000130	Construction of Roads from Kargi-Dokan Toro Kargi Ward		7,000,000.00
34001001/23020114/17000131	Construction of feeder Road at Zuntu Zuntu Ward		3,000,000.00
34001001/23020114/17000132	Construction of Mini Bridge along Gadas-Pangwani Kargi ward		2,000,000.00
34001001/23020114/17000133	Constructions of feeder Road from Karreh-Zuntu Karreh ward		1,000,000.00
34001001/23020114/17000134	Construction of Bridge at Gabashi Kubau Masama and H/Kwanti		10,985,000.00
34001001/23010129/17000135	Purchase of Grader		38,001,000.00
<b>Total</b>		<b>320,384,318.50</b>	<b>169,098,176.00</b>
<b>Note 29 - Net Cash Flow from Investment Activities by Sector:</b>			
Capital Expenditure by Administrative Sector		97,807,741.26	47,172,554.00
Capital Expenditure by Economic Sector		567,691,091.63	575,955,105.57
Capital Expenditure by Social Sector		127,548,580.70	168,939,209.75
<b>Total</b>	<b>29A</b>	<b>793,047,413.59</b>	<b>792,066,869.32</b>
<b>Note 29A - Net Cash Flow From Investment Activities by Economic:</b>			
Purchase of Fixed Assets General		12,000,000.00	60,621,000.00
Construction and Provision of Fixed Assets General		669,943,103.93	600,709,368.37
Rehabilitation and Repairs of Fixed Assets General		71,989,999.00	89,749,969.57
Acquisition of Non Tangible Assets		39,114,310.66	40,986,531.38
<b>Total - 29A</b>	<b>29B</b>	<b>793,047,413.59</b>	<b>792,066,869.32</b>
<b>Note 29B - Net Cash From Investment Activities by Location:</b>			
Kubau Ward		248,980,720.16	293,107,039.68
Haskiya Ward		9,735,089.17	29,538,661.69
Kargi Ward		40,000,000.00	51,326,557.45
Damau Ward		194,218,192.50	41,975,880.47
Anchau Ward		143,037,056.75	154,780,262.03
Dutsen-Wai Ward		51,931,607.01	61,070,332.05
Zuntu Ward		30,654,750.00	57,674,619.86
Pambegua Ward		29,489,999.00	38,204,341.20
Mah Ward		28,000,000.00	27,371,853.01
Zabi Ward		7,010,000.00	19,513,499.00
Kareh Ward		9,989,999.00	17,503,822.88
<b>Total - 29B</b>		<b>793,047,413.59</b>	<b>792,066,869.32</b>
<b>Note 36 - BTL Receipts</b>			
25001001/12150002	VAT due to FIRS	2,000,000.00	
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	9,563,947.80	5,749,955.58
25001001/12150004	Union Deductions	500,000.00	10,107,164.33
25001001/12150005	Deposits	4,857,710.40	98,107.74

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

		<b>Actual</b>	<b>Actual</b>
		<b>2019</b>	<b>2018</b>
		<b>₦</b>	<b>₦</b>
25001001/12150006	Loans deduction for Salary Other Deduction for payroll		27,716,442.00
25001001/12150010	WHT Due to BIR	2,000,000.00	
25001001/12150012	NUCGE Deduction	3,310,854.69	2,483,621.42
25001001/12150013	MHWU Deduction	1,500,000.00	
25001001/12150020	Sharp - Sharp Loan		11,460,683.99
25001001/12150030	Refund of Unclaimed Salary		1,000,000.00
25001001/12100032	NUT Deduction		26,312,750.60
25001001/12100034	NUT Endwell Deduction		14,160,000.07
25001001/12150035	National Housing Fund Deduction		1,771,813.15
25001001/12150039	AOPSHON		77,000.00
<b>Total</b>		<b>23,732,512.89</b>	<b>100,937,538.88</b>
<b>Note 37 - Below the Line Payments</b>			
25001001/22080002	Vat due to FIRS	2,000,000.00	
25001001/20800003	PAYE Deductions Remittances to BIR	9,563,947.80	5,749,955.58
25001001/22080004	Union Deductions	500,000.00	10,107,164.33
25001001/22080005	Deposits	4,857,710.40	98,107.74
25001001/22080006	Loans Deduction for Salary Other Deduction for Payroll		27,716,442.00
25001001/22080010	WHT Due to BIR	2,000,000.00	
25001001/22080012	Nucge Deduction	3,310,854.69	2,483,621.42
25001001/22080013	MHWU Deduction	1,500,000.00	
25001001/22080020	Sharp - Sharp Loan		11,460,683.99
25001001/22080030	Refund of Unclaimed Salary		1,000,000.00
25001001/22080032	NUT Deduction		26,312,750.60
25001001/22080034	NUT Endwell Deduction		14,160,000.07
25001001/22080036	National Housing Fund Deduction		1,771,813.15
25001001/22080039	AOPSHON		77,000.00
<b>Total</b>		<b>23,732,512.89</b>	<b>100,937,538.88</b>
<b>Note 38 - Closing Balance</b>			
25001001/31000005	Unity Bank - Main. Account	525,294.02	
25001001/31000007	Unity Bank - Capital Account	41,737.61	
25001001/31000012	UBA - MAIN ACCOUNT		695,851.88
25001001/31000013	UBA - CAPITAL ACCOUNT		221,627.53
25001001/31000014	UBA - PARIS ACCOUNT	95,591.61	
<b>Sub Total: Cash and Bank</b>		<b>662,623.24</b>	<b>917,479.41</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>		<b>662,623.24</b>	<b>917,479.41</b>

**NOTES TO STATEMENT OF ASSETS AND LIABILITIES**

	Actual	Actual
	2019	2018
	₦	₦
<b>Note 39 - Treasuries and Banks</b>		
Unity Bank - Main. Account	525,294.02	
Unity Bank - Capital Account	41,737.61	
UBA - MAIN ACCOUNT		695,851.88
UBA - CAPITAL ACCOUNT		221,627.53
UBA - PARIS ACCOUNT	95,591.61	
<b>Total</b>	<b>662,623.24</b>	<b>917,479.41</b>
<b>Note 40 - Investments</b>		
Ikara Food Processing Company	5,500,000.00	5,500,000.00
Kachia Ginger Company	2,000,000.00	2,000,000.00
Makarfi Sugar Company	2,100,000.00	2,100,000.00
Nigerian Universal Bank	500,000.00	500,000.00
Intercity Bank Plc (Unity Bank)	650,000.00	650,000.00
Oceanic Bank	100,000.00	100,000.00
NUB Int'l Bank Plc (First Inland Bank)	1,000,000.00	1,000,000.00
Global Bank Plc	1,000,000.00	1,000,000.00
<b>Total</b>	<b>12,850,000.00</b>	<b>12,850,000.00</b>
<b>Note 41 - Advances</b>		
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	917,479.41	1,376,250.43
Add/(Less) Net Recurrent Surplus/(Deficit)	(254,856.17)	(458,771.02)
<b>Closing Balance</b>	<b>662,623.24</b>	<b>917,479.41</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
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 50 - Licenses</b>							
Bicycle/License			1,000,000.00	1,000,000.00	1,000,000.00-		
<b>Total</b>			<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00-</b>		
<b>Note 51 - Rates</b>							
Shops And Kiosk Rates			3,000,000.00	3,000,000.00	3,000,000.00-		
Land use Charges (Private and Commercial Property)			3,000,000.00	3,000,000.00	3,000,000.00-		
<b>Total</b>			<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>6,000,000.00-</b>		
<b>Note 52 - Fees</b>							
Slaughter Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Naming Of Street Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Advertising Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Customary Right of Occupancy Fees			3,000,000.00	3,000,000.00	3,000,000.00-		
Birth/Death Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Motor Cycle Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Native Liquor Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Towing of Vehicles Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Merriment And Road Closure Levies			1,000,000.00	1,000,000.00	1,000,000.00-		
Public Convenience Sewage and Refuse Disposal Fee			1,000,000.00	1,000,000.00	1,000,000.00-		
Fee Structure for Masts			13,000,000.00	13,000,000.00	13,000,000.00-		
Religious Places Establishment Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Other Levies and Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
<b>Total</b>			<b>27,000,000.00</b>	<b>27,000,000.00</b>	<b>27,000,000.00-</b>		
<b>Note 55 - Earnings</b>							
Earning from Market			9,000,000.00	9,000,000.00	9,000,000.00-		
Earning from Motor Park			9,000,000.00	9,000,000.00	9,000,000.00-		
<b>Total</b>			<b>18,000,000.00</b>	<b>18,000,000.00</b>	<b>18,000,000.00-</b>		
<b>Note 63 - Employee Compensation</b>							
Personnel Management	199,852,747.20	225,660,973.95	150,150,975.00	225,753,336.00	92,362.05+	165,166,072.00	181,682,679.00
Department of Primary Health Care	131,047,500.00	135,381,025.18	135,393,649.00	135,393,649.00	12,623.82+	148,933,014.00	163,826,315.00
Contribution to Primary Education	418,834,261.26	410,103,920.00	389,582,416.00	410,585,910.00	481,990.00+	308,120,780.00	338,932,858.00
<b>Total</b>	<b>749,734,508.46</b>	<b>771,145,919.13</b>	<b>675,127,040.00</b>	<b>771,732,895.00</b>	<b>586,975.87+</b>	<b>622,219,866.00</b>	<b>684,441,852.00</b>
<b>Note 64 - Social Benefits</b>							
Contribution to Pension Fund	70,000,000.00	88,406,700.00	44,576,604.00	88,406,700.00			
Other Pension Benefits	41,820,000.00	40,306,278.96		43,830,096.00	3,523,817.04+		
<b>Total</b>	<b>111,820,000.00</b>	<b>128,712,978.96</b>	<b>44,576,604.00</b>	<b>132,236,796.00</b>	<b>3,523,817.04+</b>		

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 65 - Overhead Cost</b>							
Admin and Finance Department	549,411,378.10	309,663,687.00	311,280,827.00	311,280,827.00	1,617,140.00+	480,788,750.00	483,275,750.00
Department of Agriculture & Forestry	17,701,211.13	22,504,656.33	22,650,000.00	22,650,000.00	145,343.67+	8,650,000.00	8,650,000.00
Department of Works and Infrastructure	104,741,417.18	31,924,343.00	27,500,000.00	32,500,000.00	575,657.00+	16,950,000.00	16,450,000.00
Department of Education & Social Development	56,201,000.00	68,315,500.00	70,016,000.00	70,016,000.00	1,700,500.00+	42,506,000.00	42,506,000.00
Department of Primary Health Care	25,834,085.00	93,709,137.93	94,500,000.00	94,500,000.00	790,862.07+	90,628,200.00	69,764,768.00
<b>Total</b>	<b>753,889,091.41</b>	<b>526,117,324.26</b>	<b>525,946,827.00</b>	<b>530,946,827.00</b>	<b>4,829,502.74+</b>	<b>639,522,950.00</b>	<b>620,646,518.00</b>
<b>Note 66 - CRFC (Excluding Social Benefits &amp; Public Debts)</b>							
Settlement of Liabilities	950,000.00	4,746,909.00			4,746,909.00-		
<b>Total</b>	<b>950,000.00</b>	<b>4,746,909.00</b>			<b>4,746,909.00-</b>		
<b>Note 67 - BTL Receipts</b>							
VAT due to FIRS		2,000,000.00			2,000,000.00+		
PAYE Taxes due to State Board of Internal Revenue	5,749,955.58	9,563,947.80			9,563,947.80+		
Union Deductions	10,107,164.33	500,000.00			500,000.00+		
Deposits	98,107.74	4,857,710.40			4,857,710.40+		
Loans deduction for Salary Other Deduction for payroll	27,716,442.00						
WHT Due to BIR		2,000,000.00			2,000,000.00+		
NUCGE Deduction	2,483,621.42	3,310,854.69			3,310,854.69+		
MHWU Deduction		1,500,000.00			1,500,000.00+		
Sharp - Sharp Loan	11,460,683.99						
Refund of Unclaimed Salary	1,000,000.00						
NUT Deduction	26,312,750.60						
NUT Endwell Deduction	14,160,000.07						
National Housing Fund Deduction	1,771,813.15						
AOPSHON	77,000.00						
<b>Total</b>	<b>100,937,538.88</b>	<b>23,732,512.89</b>			<b>23,732,512.89+</b>		
<b>Note 68 - Below the Line Payments</b>							
Vat due to FIRS		2,000,000.00			2,000,000.00-		
PAYE Deductions Remittances to BIR	5,749,955.58	9,563,947.80			9,563,947.80-		
Union Deductions	10,107,164.33	500,000.00			500,000.00-		
Deposits	98,107.74	4,857,710.40			4,857,710.40-		
Loans Deduction for Salary Other Deduction for Payroll	27,716,442.00						
WHT Due to BIR		2,000,000.00			2,000,000.00-		
Nucge Deduction	2,483,621.42	3,310,854.69			3,310,854.69-		
MHWU Deduction		1,500,000.00			1,500,000.00-		

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
Sharp - Sharp Loan	11,460,683.99						
Refund of Unclaimed Salary	1,000,000.00						
NUT Deduction	26,312,750.60						
NUT Endwell Deduction	14,160,000.07						
National Housing Fund Deduction	1,771,813.15						
AOPSHON	77,000.00						
<b>Total</b>	<b>100,937,538.88</b>	<b>23,732,512.89</b>			<b>23,732,512.89-</b>		

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Revised Budget2019 N	Variance 2019 N	Proposed Budget2020 N	Proposed Budget2021 N
<b>Note 71 - General Public Services</b>							
25001001/23030103/06000001 Renovation of District Heads House at Kubau and Anchau		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	20,000,000.00	20,000,000.00
25001001/23010113/11000001 Purchase of Computer and Accessories	2,540,000.00						
25001001/23020124/13000001 Renovation /Rehabilitation of Kargi Market		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	10,000,000.00	10,000,000.00
25001001/23030124/13000002 Renovation/Rehabilitation of Anchau Market		15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+	22,557,500.00	22,557,500.00
25001001/23020124/13000003 Construction of Shops at Pambegua Market Pambegua Ward		10,000,000.00	21,000,000.00	21,000,000.00	11,000,000.00+	24,092,000.00	24,092,000.00
25001001/23020124/13000004 Construction of Shops at Dutsen Wai Market Dutsen Wai Ward		4,807,741.26	6,000,000.00	6,000,000.00	1,192,258.74+	19,580,500.00	19,580,500.00
25001001/23020118/13000006 Construction of Police Outpost and furnishing at Kubau New M			20,000,000.00	20,000,000.00	20,000,000.00+	4,557,500.00	4,557,500.00
25001001/23010123/13000009 Purchase of Fire Fighting Truck						10,000,000.00	10,000,000.00
25001001/23010123/13000012 Purchase of Lighten Equipments			500,000.00	500,000.00	500,000.00+		
25001001/23020124/13000016 Construction of Market Stalls at Pambegua Pambegua ward	5,527,500.00						
25001001/23020124/13000017 Construction of Market Stalls at Dutsen Wai Dutsen Wai Ward	23,900,000.00						
25001001/23020124/13000018 Construction of Market Stalls at Anchau Anchau Ward	7,455,054.00						
25001001/23030121/13000019 Repairs of Primary Education Office Anchau ward	6,750,000.00						
25001001/23030103/13000020 Renovation of District Head House Kubau Kubau Ward	1,000,000.00						
25001001/23020101/13000022 Construction of additional Offices at Local Government Secre		5,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00+	15,057,500.00	15,057,500.00
25001001/23030121/13000023 Renovation of Local Government Secretariat		10,000,000.00	14,000,000.00	14,000,000.00	4,000,000.00+	7,557,500.00	2,672,500.00
25001001/23020128/13000024 Provision of Facilities for Security Agencies		7,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00+		
25001001/23020124/13000025 Construction of Shopping Complex at Kargi Market Kargi Ward		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+		
25001001/23030101/13000027 Renovation of Staff Quarters at Anchau Kubau LGA		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+		
25001001/23020128/13000027 Provision of Facilities for Security Agencies		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+		
25001001/23020124/13000029 Construction of Shopping Complex at Dutsen Wai		13,000,000.00	15,000,000.00	15,000,000.00	2,000,000.00+		
25001001/23020124/13000030 Construction of Market Stalls at Anchau		5,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00+		
34001001/23020124/13000005 Construction of market Stalls at Kargi Kargi Ward	6,990,000.00						
34001001/23020118/13000006 Provision of Infrastructure at Zuntu Zuntu Ward	5,000,000.00						
34001001/23020124/13000007 Construction of Market Stalls at Kubau Kubau Ward	10,250,000.00	10,000,000.00	15,557,500.00	15,557,500.00	5,557,500.00+	7,557,500.00	7,557,500.00
34001001/23030121/13000009 Rehabilitation of Local government Secreteriat Phase II	8,507,768.02						
34001001/23050101/13000010 Land Compensation at Anchau and Kubau	16,650,000.00						
17001001/23050101/13000018 Assistance to Community Development Projects	15,511,901.24						
<b>Total</b>	<b>110,082,223.26</b>	<b>107,807,741.26</b>	<b>202,057,500.00</b>	<b>202,057,500.00</b>	<b>94,249,758.74+</b>	<b>140,960,000.00</b>	<b>136,075,000.00</b>
<b>Note 74 - Economic Affairs</b>							
15001001/23020113/01000004 Provision of Cattle Route		2,600,000.00	4,800,000.00	4,800,000.00	2,200,000.00+	4,800,000.00	4,200,000.00
15001001/23020113/01000007 Construction of Slaughter Slab at Kargi Kargi Ward						12,000,000.00	12,000,000.00
15001001/23020113/01000018 Construction of Slaughter Slab at Danmaliki Pambegua Ward.						3,635,000.00	
15001001/23020113/01000019 Construction of Slaughter House at Dutsen Wai Dutsen Wai Wa						16,330,500.00	16,330,500.00
15001001/23050101/01000020 Settlement of Capital Liabilities		18,090,804.88	18,292,289.00	18,292,289.00	201,484.12+	28,292,289.00	28,292,289.00
15001001/23010127/01000021 Construction of 70N Boreholes across the LGA		40,000,000.00	40,000,000.00	40,000,000.00		29,882,250.00	29,882,250.00
15001001/23020113/01000053 Construction of Slaughter House at Anchau Anchau ward	29,976,586.20						
15001001/23020113/01000054 Construction of Slaughter Slab at Zuntu Zuntu Ward	3,695,335.70						
<b>Total</b>	<b>33,671,921.90</b>	<b>60,690,804.88</b>	<b>63,092,289.00</b>	<b>63,092,289.00</b>	<b>2,401,484.12+</b>	<b>94,940,039.00</b>	<b>90,705,039.00</b>
<b>Note 76 - Housing and Community Development</b>							
34001001/23020106/04000001 Construction of Bridge at School of Health Technology Pambeg	5,000,000.00						
34001001/23020114/09000001 Construction of Drainage at Layin Sakin Anchau Anchau Ward		14,545,234.40	16,000,000.00	16,000,000.00	1,454,765.60+	9,057,500.00	9,057,500.00
34001001/23020114/09000003 Construction of Drainage at Layin Fada Anchau ward		5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+		
34001001/23020114/09000005 Construction of Drainages from Sabon Tasha Primary School Da		5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+		
34001001/23020124/09000006 Construction of Drainage at Layin Arewa Anchau Anchau Ward		5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+	10,000,000.00	10,000,000.00

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

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Revised Budget2019 N	Variance 2019 N	Proposed Budget2020 N	Proposed Budget2021 N
34001001/23020114/09000007 Construction of Drainage at Anchau Phase II Anchau Ward		7,000,000.00	8,000,000.00	8,000,000.00	1,000,000.00+		
34001001/23020118/09000008 Construction of Drainage at Kubau-Alh Suleiman Umar House		5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+		
34001001/23020118/09000016 Construction of Drainage at Kubau Metropolis		5,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00+	7,557,500.00	7,557,500.00
34001001/23020105/09000020 Construction of 5No. Drainage at Kubau Town Kubau Ward	5,000,000.00						
34001001/23020114/09000021 Construction of Drainage at Mah Town Mah Ward	3,253,527.96						
34001001/23020105/09000022 Construction/Provision of Drainage at Zuntumain Town Zuntu	34,878,908.65						
34001001/23020105/09000023 Construction/Provision of Drainage at Sabon Layi Anchau An	18,029,392.00						
34001001/23020114/09000024 Construction of 10No Culverts at Mah Mah Ward	5,106,667.05						
34001001/23020114/09000025 Construction of 10No Culverts at Kargi Kargi Ward	4,551,123.67						
34001001/23020114/09000026 Construction of 10No Culverts at Zuntu Zuntu Ward	1,000,000.00						
34001001/23020114/09000027 Construction of 10No Culverts at Kubau Kubau Ward	1,210,000.00						
34001001/23020114/09000028 Construction of Culverts and Drainages at Dutsen Wai Dutse	2,250,000.00						
34001001/23020114/09000029 Construction of Drainage at Kwata road Anchau Ward	14,250,000.00						
34001001/23020114/09000030 Construction of Drainages and Bridge at Kanya	19,000,000.00						
34001001/23020114/09000031 Construction of Culvert at Ung Madaki Kargi Kargi Ssr Secon		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	4,550,000.00	4,550,000.00
34001001/23020114/09000032 Construction of Drainage at Ang Sarki Pambegua Ward		500,000.00	1,000,000.00	1,000,000.00	500,000.00+	14,827,500.00	9,885,000.00
34001001/23020114/09000033 Construction of Drainage at Gajagaja Nasaru Karreh Ward		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	6,932,250.00	2,989,750.00
34001001/23020105/10000001 Construction/Provision of Boreholes at Maiyashi Makaranta Ma		2,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00+	5,077,500.00	3,385,000.00
34001001/23020105/10000002 Provision of Boreholes at Shinkafi Ung Dogo and Dangigo Z		2,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00+	3,807,500.00	3,807,500.00
34001001/23020104/10000003 Provision of Boreholes at Primary School Ang Andy Ung Match		3,000,000.00	6,000,000.00	6,000,000.00	3,000,000.00+	1,384,750.00	1,384,750.00
34001001/23020105/10000004 Construction of Boreholes at Gidan Hamidan Gidan Madai Da		500,000.00	2,000,000.00	2,000,000.00	1,500,000.00+	2,000,000.00	2,000,000.00
34001001/23020105/10000008 Construction of Earth Dam at Kubau		13,711,410.50	14,500,000.00	14,500,000.00	788,589.50+		
34001001/23020105/10000009 Provision of Boreholes at Anchau Gada Road Gidan Gadanga		15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+		
34001001/23020105/10000010 Construction Of Drainage At Pambegua		2,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00+	3,057,500.00	2,115,000.00
34001001/23020105/10000044 Construction of Bore holes at Gedege Kargi Primary and Seco		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020105/10000064 Construction of 2No borehole at Anchau Anchau	2,066,907.35						
34001001/23020105/10000066 Construction of 1 No Borehole at Pambegua Pambegua Ward	1,000,000.00						
34001001/23020105/10000067 Construction of 2No Boreholes at Kiriya Ung Mallam Kargi W	1,000,000.00						
34001001/23020114/10000068 Construction of Drainages Behind Central Primary School Anch	9,500,000.00						
34001001/23020105/10000069 Construction of 2No Boreholes at Zuntu Zuntu Ward	2,000,000.00						
34001001/23020105/10000070 Construction of 2 No Borehole at Zabi Zabi Ward	1,460,000.00						
34001001/23020105/10000071 Construction of 2No Borehole at Yaikaua Yardoka Haskiya W	2,286,807.00						
34001001/23020105/10000073 Construction of Mini-Damat Karaba Anchau Ward and Masama Ku		16,000,000.00	18,556,500.00	18,556,500.00	2,556,500.00+	22,557,500.00	22,557,500.00
34001001/23020124/13000001 Construction of Shopping Complex at Kasuwam Rimi Anchau Anc		28,359,323.35	66,180,750.00	66,180,750.00	37,821,426.65+	32,615,000.00	32,615,000.00
34001001/23010101/13000003 Land Compensation						10,000,000.00	10,000,000.00
34001001/23020118/13000008 Provision of Infrastructure across the Local Government	89,287,098.92			87,660,192.00	87,660,192.00+		
34001001/23010121/13000013 Purchase of Low Bed	20,080,000.00						
34001001/23030121/13000014 Renovation of Local Government Secretariat		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+		
34001001/23020103/14000012 Provision of Electricity from Bagwiwa - Mah Mah Ward		3,000,000.00	6,115,000.00	6,115,000.00	3,115,000.00+		
34001001/23020103/14000014 Construction of Solar Borehole at Ung Ade Chakwara Kungumi		3,000,000.00	6,000,000.00	6,000,000.00	3,000,000.00+	44,827,500.00	29,885,000.00
34001001/23020103/14000017 Repairs of Electricity in Pambegua Town Pambegua Ward		3,000,000.00	5,615,000.00	5,615,000.00	2,615,000.00+	14,770,000.00	7,385,000.00
34001001/23020103/14000018 Repairs of Electricity in Dutsen Wai East and west Kuli and		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000019 Repairs of Electricity in Zabi - Kubau		5,000,000.00	8,307,500.00	8,307,500.00	3,307,500.00+	5,307,500.00	5,307,500.00
34001001/23020103/14000020 Installation of Solar Inverter and Street Lights at Local Go						24,000,000.00	24,000,000.00
34001001/23010119/14000035 Supply of Semi Urban Solar Tronic Pumping System						10,000,000.00	10,000,000.00
34001001/23020103/14000037 Provision of Electricity from Dokan Rago Mah Bagwiwa-Makama		5,000,000.00	9,115,500.00	9,115,500.00	4,115,500.00+		
34001001/23030102/14000087 Repairs of Electricity at Kuli Dutsen Wai Dutsen Waid Ward	1,873,480.95						

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

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23030102/14000088 Repairs of Transformer at Dutsen wai Dutsen Wai Ward	2,546,851.10						
34001001/23030102/14000089 Repairs of Electricity at Pambegua Pambegua Ward	5,011,231.50						
34001001/23030102/14000090 Repairs of Electricity at Karreh-Pambegua Road Karreh Ward	4,603,279.00						
34001001/23030102/14000091 Repairs of Electricity along Kubau-Kampanin Maude Zabi Ward	6,075,499.00						
34001001/23030102/14000092 Repairs of Electricity along Anchau-Damau Road Damau Ward	6,666,465.50						
34001001/23030102/14000093 Repairs of Electricity along Kubau-Mamaraban Kubau Road Ku	2,800,000.00						
34001001/23030102/14000094 Repairs of Electricity Dutsen Wai Dutsen Wai Ward	3,000,000.00						
34001001/23030102/14000095 Completion of Electrification Project at Dokan Tagwai Mah W	5,000,000.00						
34001001/23030102/14000096 Completion of Electrification Project Hayin Murtala-Tudun Lu	5,000,000.00						
34001001/23030102/14000097 Rehabilitation/Repairs of Electricity from Pambegua-Dutsen w	15,000,000.00						
34001001/23020103/14000099 Completion of Electrification Project At Gandari Damau Ward	5,000,000.00						
34001001/23020103/14000100 Completion of Electrification Project At Tudun Wada Anchau A	3,000,000.00						
34001001/23020103/14000101 Completion of Electrification Project At Ung Madaki/Tudun Am	7,000,000.00						
34001001/23020103/14000102 Completion of Electrification Project At Ung Dankade Zabi	3,000,000.00						
34001001/23020103/14000103 Completion of Electrification Project At Kampanin Jidda Kar	2,000,000.00						
34001001/23020103/14000104 Extension of Electrification Project From Ang Dangogog- Ung	1,000,000.00						
34001001/23020103/14000106 Extension of Electrification Project From Takalfiya - Ung Ri	5,000,000.00						
34001001/23020114/17000014 Construction of Mini-Bridge at Kajinji Gagarau and Gimbaw		10,000,000.00	12,000,000.00	12,000,000.00	2,000,000.00+	18,000,000.00	18,000,000.00
34001001/23020114/17000015 Construction of Bridge at Kafi Road Ung Mallam Hussini Ku		3,010,000.00	5,115,000.00	5,115,000.00	2,105,000.00+	4,885,000.00	2,442,500.00
34001001/23030113/17000016 Repairs of 2 No. Box Culvert at Danmaliki Pambegua		5,989,999.00	6,000,000.00	6,000,000.00	10,001.00+		
34001001/23020114/17000018 Construction of Culverts at Maiyashi Bawada Rugan Kanka		7,000,000.00	10,040,000.00	10,040,000.00	3,040,000.00+	1,810,000.00	
34001001/23020114/17000020 Construction of 7km Road from Anchau-Kirji-Kwando-Famfama-Wa		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	12,385,000.00	12,385,000.00
34001001/23020114/17000022 Construction of Culverts at Rana-Fegi Road Kagada-Damau Ro		5,000,000.00	9,537,802.00	9,537,802.00	4,537,802.00+	870,000.00	870,000.00
34001001/23020114/17000023 Construction of Culverts at Mah Gari metropolis from Gidan		2,000,000.00	4,115,000.00	4,115,000.00	2,115,000.00+	5,885,000.00	15,057,500.00
34001001/23020114/17000024 Construction of Mini Bridge at Wakada-Bugau Road Yarsusa-Y		3,000,000.00	5,172,500.00	5,172,500.00	2,172,500.00+	2,673,500.00	2,673,500.00
34001001/23020114/17000025 Construction of Road from Karaha Kuli-Kuraye-Dokan Toro and		2,000,000.00	4,422,500.00	4,422,500.00	2,422,500.00+	18,577,500.00	12,385,000.00
34001001/23020114/17000027 Construction of Bridge at Ung Mantau Kwanan Marke-Gidan Sar		3,000,000.00	5,615,000.00	5,615,000.00	2,615,000.00+	14,920,000.00	7,535,000.00
34001001/23020114/17000028 Construction of 7km Road from Kwanan Rikochi-Sabon Kaura An		10,112,000.00	11,307,500.00	11,307,500.00	1,195,500.00+	11,307,500.00	11,307,500.00
34001001/23030113/17000030 Latrine Filling along Maddabo-Kwata Road Anchau Takalfiya						11,307,500.00	11,307,500.00
34001001/23020114/17000031 Completion of Construction of Kariya Bridge Kargi Ward			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020114/17000032 Construction of Mini Bridge along Gades-Pangwani Kargi Ward		17,000,000.00	20,000,000.00	20,000,000.00	3,000,000.00+	7,557,500.00	7,557,500.00
34001001/23020114/17000033 Construction of Bridge at Maiyashi Dutsen Wai ward		15,010,000.00	17,922,500.00	17,922,500.00	2,912,500.00+		
34001001/23020114/17000034 Construction of Mini Bridge at Pangwani Zuntu Ward		5,010,000.00	8,672,500.00	8,672,500.00	3,662,500.00+		
34001001/23020114/17000035 Construction of Mini Bridge at Kwainu Damau Ward		1,989,999.00	2,000,000.00	2,000,000.00	10,001.00+		
34001001/23020114/17000036 Construction of Bridge at Gajagaja Damau ward		19,989,999.00	20,000,000.00	20,000,000.00	10,001.00+		
34001001/23020114/17000037 Construction of Culverts at Hayin Fulani.		5,589,999.00	5,600,000.00	5,600,000.00	10,001.00+		
34001001/23020114/17000038 Construction Of Culverts At Kwata Anchau Market		3,510,000.00	8,000,000.00	8,000,000.00	4,490,000.00+		
34001001/23020114/17000039 Construction of Feeder Roads at Damau - Danhaya U/Mamuda		135,000,000.00	144,252,299.00	144,252,299.00	9,252,299.00+		
34001001/23020114/17000041 Construction of 150NORing Culverts across the LGA at Vario		20,000,000.00	30,000,000.00	30,000,000.00	10,000,000.00+		
34001001/23020114/17000042 Construction of Box Culverts at Pambegua		5,000,000.00	10,819,000.00	10,819,000.00	5,819,000.00+		
34001001/23020114/17000045 Construction/Renovation of Bridge at Ung Mamuda at Ung Mam		7,000,000.00	9,000,000.00	9,000,000.00	2,000,000.00+		
34001001/23020114/17000046 Earth Filling from Maddabo-Gidan Taki		6,172,322.50	10,000,000.00	10,000,000.00	3,827,677.50+		
34001001/23020114/17000048 Construction of Culverts at from Gidan Jifa-Kwankwami Anch			2,945,000.00	2,945,000.00	2,945,000.00+	2,945,000.00	2,945,000.00
34001001/23020114/17000049 Construction of Drainage From Secretariat-Maddabo Gidan Gata		10,000,000.00	15,115,000.00	15,115,000.00	5,115,000.00+	8,115,000.00	4,172,500.00
34001001/23020114/17000050 Construction of Feeder Road from Kogi Dutsen Wai Road-Malka			234,750.00	234,750.00	234,750.00+	20,324,750.00	20,324,750.00
34001001/23030113/17000093 Renovation of Road from Mah - Nassarawa Mah ward		8,000,000.00	12,432,500.00	12,432,500.00	4,432,500.00+		
34001001/23020114/17000118 Completion of Feeder Road from Pambegua-Danmaliki Pambegua	13,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00+	42,500,000.00	42,500,000.00

Report of the Treasurer for the year ended 31st December, 2019

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

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Revised Budget2019 N	Variance 2019	Proposed Budget2020 N	Proposed Budget2021 N
34001001/23020114/17000119 Construction of Road at Danhauya Damau Ward	10,000,000.00						
34001001/23020114/17000120 Construction of Road at Kafi Kubau Ward	7,560,976.00						
34001001/23020114/17000121 Construction of Road at Gidan Alhaji Inusa-Kasuwa Kubau War	3,000,000.00						
34001001/23020114/17000122 Final Payment for the Construction of Road Anchau- Gidan Gat	10,000,000.00						
34001001/23020114/17000123 Completion of Construction of Road from Anchau Gari-Anchau T	10,000,000.00						
34001001/23020114/17000124 Construction of Ung Mato-Karreh Feeder Road Karreh Ward	10,000,000.00						
34001001/23020114/17000125 Construction of Road at Zabi Zabi Ward	5,978,000.00						
34001001/23020114/17000126 Construction of Gidan Gata-Haskiya Road Haskiya Ward Ward	10,000,000.00						
34001001/23020114/17000127 Construction of Mini Bridge at Kwinu Damau Ward	3,000,000.00						
34001001/23020114/17000128 Construction of Mini Bridge at Binigi Damau Ward	7,200,000.00						
34001001/23020114/17000129 Completion of Construction of Bridge at Kariya Kargi Ward	17,373,200.00						
34001001/23020114/17000130 Construction of Roads from Kargi-Dokan Toro Kargi Ward	7,000,000.00						
34001001/23020114/17000131 Construction of feeder Road at Zuntu Zuntu Ward	3,000,000.00						
34001001/23020114/17000132 Construction of Mini Bridge along Gadas-Pangwani Kargi ward	2,000,000.00						
34001001/23020114/17000133 Construction of feeder Road from Karreh-Zuntu Karreh ward	1,000,000.00						
34001001/23020114/17000134 Construction of Bridge at Gabashi Kubau Masana and H/Kwanti	10,985,000.00						
34001001/23010129/17000135 Purchase of Grader	38,001,000.00						
34001001/23050101/17000136 Construction/Maintenance and Rehabilitation of Roads from An				62,377,425.00	62,377,425.00+		
34001001/23010129/17000137 Purchase of Pay Loader				40,000,000.00	40,000,000.00+		
34001001/23010129/17000139 Purchase of 3 Tipper at the Rate of 20 0003 60 000				60,000,000.00	60,000,000.00+		
<b>Total</b>	<b>494,885,415.65</b>	<b>497,000,286.75</b>	<b>723,709,101.00</b>	<b>973,746,718.00</b>	<b>476,746,431.25+</b>	<b>428,392,750.00</b>	<b>381,945,250.00</b>
<b>Note 77 - Health</b>							
21001001/23010122/04000007 Refuse Evacuation and Waste Management		10,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00+		
21001001/23020106/04000008 Construction of Primary Health Care at Dan Hauya Masabaard		8,055,872.00	10,000,000.00	10,000,000.00	1,944,128.00+	26,000,000.00	26,000,000.00
21001001/23050101/04000009 Food and Nutrition Programme		3,000,000.00	6,000,000.00	6,000,000.00	3,000,000.00+		
21001001/23020106/04000010 Construction of PHC at Zazzailu Zuntu Ward		5,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00+	24,000,000.00	24,000,000.00
21001001/23020106/04000015 Fencing of Grave Yard at Anchau Takalafiya Anchau Ward						15,057,500.00	15,057,500.00
21001001/23020106/04000017 Construction of Primary Health Care at Ung Mutala Kubau W			6,000,000.00	6,000,000.00	6,000,000.00+	1,442,500.00	1,442,500.00
21001001/23020106/04000018 Construction of Primary Health Care Centre at Maigwanda Pam			9,115,000.00	9,115,000.00	9,115,000.00+	8,885,000.00	
21001001/23020106/04000019 Construction of Primary Care Health Centre at Ung Kanba Tas						18,000,000.00	18,000,000.00
21001001/23020106/04000020 Construction of Primary Health Care centre at Ang Mamuda An			6,115,000.00	6,115,000.00	6,115,000.00+	9,115,000.00	9,115,000.00
21001001/23020106/04000021 Construction of Primary Health Care Centre at Rafin Dodo Ka			4,557,500.00	4,557,500.00	4,557,500.00+	4,557,500.00	4,557,500.00
21001001/23020106/04000024 Fencing of of Primary Health Centres across the LGA		10,000,000.00	40,000,000.00	40,000,000.00	30,000,000.00+	12,500,000.00	12,500,000.00
21001001/23020106/04000025 Construction of PHC at Ung Rukku Kargi Ward			12,124,750.00	12,124,750.00	12,124,750.00+	4,124,750.00	4,124,750.00
21001001/2302020106/04000027 Construction of PHC at Dalman Zuntu Ward			10,172,500.00	10,172,500.00	10,172,500.00+	4,557,500.00	4,557,500.00
21001001/2302020106/04000028 Construction of PHC at Dokan Tagwai Mah Ward		5,000,000.00	10,172,500.00	10,172,500.00	5,172,500.00+	4,557,500.00	4,557,500.00
21001001/2302020106/04000029 Construction of PHC at Danhauya Damau Ward		5,010,000.00	10,000,000.00	10,000,000.00	4,990,000.00+	4,557,500.00	4,557,500.00
21001001/2302020106/04000030 Construction of PHC at Jenau Anchau Ward		2,162,499.00	2,172,500.00	2,172,500.00	10,001.00+	4,557,500.00	4,557,500.00
21001001/2302020106/04000031 Contribution to PHC Services			10,000,000.00	10,000,000.00	10,000,000.00+		
21001001/23020106/04000076 Purchase of Health Equipments		10,644,750.00	11,000,000.00	11,000,000.00	355,250.00+		
21001001/23020106/04000094 Construction of Primary Health Care Clinic at Ung. Gata Anc	3,546,163.97						
21001001/23020106/04000095 Construction of Health Clinic at Jenau Anchau Ward	1,000,000.00						
21001001/23020106/04000096 Construction of Health Clinic at Dalman Zuntu Ward	1,000,000.00						
21001001/23020106/04000098 Construction of Health Clinic at Kudumi Haskiya Ward	1,000,000.00						
21001001/23020106/04000099 Construction of Health Clinic at Kanwa Haskiya Ward	1,000,000.00						
21001001/23020106/04000101 Construction of Health Clinic at Dokan MaiJaki Kargi Ward	3,025,000.00						

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
21001001/23020106/04000102 Construction of Health Clinic at Dokan Rago Mah Ward	3,025,000.00						
21001001/23030105/04000103 General Repairs of Primary Health Care Centers	1,696,284.50						
21001001/23020106/04000104 Construction of Health Clinic at Ware-Ware	4,997,188.10						
21001001/23020106/04000105 Construction of Health Clinic at Tashan Kinchin Haskiya war	4,593,992.18						
21001001/23020106/04000106 Contribution to PHC Services	4,111,877.05						
21001001/23020108/14000001 Provision of Electricity to Behind Kargi PHC Community Baka		5,000,000.00	8,557,500.00	8,557,500.00	3,557,500.00+	10,557,500.00	10,557,500.00
<b>Total</b>	<b>28,995,505.80</b>	<b>63,873,121.00</b>	<b>190,987,250.00</b>	<b>190,987,250.00</b>	<b>127,114,129.00+</b>	<b>152,469,750.00</b>	<b>143,584,750.00</b>
<b>Note 79 - Education</b>							
17001001/23050101/05000002 SHAWN II Programme		2,700,000.00	9,000,000.00	9,000,000.00	6,300,000.00+	3,000,000.00	3,000,000.00
17001001/23020107/05000007 Construction of 1 Block of 2 Classrooms and Office at Ruwan						11,000,000.00	11,000,000.00
17001001/23030106/05000009 Renovation of Government secondary School Kubau Kubau Ward		7,000,000.00	12,615,000.00	12,615,000.00	5,615,000.00+		
17001001/23020107/05000010 Construction of UBE Ung Diria		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+		
17001001/23020107/05000011 Vocational and Skill Development		9,155,000.00	10,000,000.00	10,000,000.00	845,000.00+		
17001001/23020107/05000012 Construction of 2 Blocks of Classrooms at Kubau		5,000,000.00	10,115,000.00	10,115,000.00	5,115,000.00+		
17001001/23020107/05000013 Construction of Primary School at Wadaka Bugau			6,000,000.00	6,000,000.00	6,000,000.00+		
17001001/23020107/05000018 Renovation/Rehabilitation of Primary Schools at Tafarfar Fa		5,000,000.00	30,000,000.00	30,000,000.00	25,000,000.00+	24,000,000.00	24,000,000.00
17001001/23020107/05000020 Construction of 1 Block of 2 Classrooms and Office at Kwatta			12,615,000.00	12,615,000.00	12,615,000.00+	9,252,250.00	3,809,750.00
17001001/23020107/05000021 Construction of 1 Block of 2 Classrooms and Office at Dokan			5,432,500.00	5,432,500.00	5,432,500.00+	12,202,500.00	8,135,000.00
17001001/23010113/05000027 Purchase of Information Equipments			9,900,000.00	9,900,000.00	9,900,000.00+		
17001001/23020107/05000034 Construction of 1 Block of 2 Classrooms and Office at Wadaka		1,735,089.17	12,000,000.00	12,000,000.00	10,264,910.83+	8,077,500.00	8,077,500.00
17001001/23030106/05000040 Repairs of Primary School at Kadawa Karreh Ward			2,307,500.00	2,307,500.00	2,307,500.00+	2,307,500.00	2,307,500.00
17001001/23030106/05000041 Renovation of Primary School at Gafarfar			14,000,000.00	14,000,000.00	14,000,000.00+		
17001001/23020107/05000042 Construction of 1 Block of 2 Classrooms and office at Sabon			20,000,000.00	20,000,000.00	20,000,000.00+	14,157,250.00	14,157,250.00
17001001/23020107/05000046 Fencing of Primary School at Salanke Anchau Ward		1,648,000.00	8,467,701.00	8,467,701.00	6,819,701.00+	7,557,500.00	7,557,500.00
17001001/23020107/05000047 Fencing of Renovated Primary School across the LGA			30,000,000.00	30,000,000.00	30,000,000.00+	12,500,000.00	12,500,000.00
17001001/23020107/05000050 Completion of Construction of 1 Storey Building of 8 Classroom						5,000,000.00	5,000,000.00
17001001/23020107/05000052 Completion of Construction of 1 Storey Building of 8 Classroom						5,000,000.00	5,000,000.00
17001001/23020107/05000054 Completion of Construction of 1 Storey Building of 8 Classroom						14,000,000.00	14,000,000.00
17001001/23020107/05000060 Completion of Construction of 1 Storey Building of 8 Classroom						5,600,000.00	5,600,000.00
17001001/23020107/05000065 Completion of Construction of 1 Storey Building of 8 Classroom						5,000,000.00	5,000,000.00
17001001/23020107/05000067 Completion of Construction of 1 Storey Building of 8 Classroom						5,000,000.00	5,000,000.00
17001001/23020107/05000068 Completion of Construction of 1 Storey Building of 8 Classroom						5,000,000.00	5,000,000.00
17001001/23050101/05000071 Assistance to Community Development Projects		15,323,505.78	20,871,628.00	20,871,628.00	5,548,122.22+	320,718.00	320,718.00
17001001/23010124/05000077 Purchase of Textual Materials and Stationery						5,000,000.00	5,000,000.00
17001001/23020107/05000079 Completion of Construction of 1 Block of 2 Classrooms and of						5,500,000.00	5,500,000.00
17001001/23020107/05000080 Completion of Construction of 1 Block of 2 Classrooms and Of			12,615,000.00	12,615,000.00	12,615,000.00+	5,499,999.00	5,499,999.00
17001001/23020107/05000081 Construction of 1 Block of 2 Classrooms and Office at Kwando			12,000,000.00	12,000,000.00	12,000,000.00+		
17001001/23020107/05000082 Construction of 1 Block of 2 Class rooms and Office at Maiya		7,113,865.75	12,075,000.00	12,075,000.00	4,961,134.25+		
17001001/23020107/05000083 Construction of 1 Block of 2 Class rooms and Office at Ancha			12,615,000.00	12,615,000.00	12,615,000.00+		
17001001/23020107/05000184 Fencing of Primary School at Shinkafi Zabi ward						12,115,000.00	12,115,000.00
17001001/23020108/05000185 Construction of Women Centre at Kamfani Maude Zabi Ward		10,000.00	7,807,500.00	7,807,500.00	7,797,500.00+	7,499,750.00	6,615,000.00
17001001/23020107/05000186 Construction of 1 block of 2 Classrooms and Office at Maikal		1,989,999.00	2,000,000.00	2,000,000.00	10,001.00+	9,807,500.00	7,499,750.00
17001001/23020107/05000226 Construction of 1 Block of 8 Classrooms at Salanke Anchau W	6,731,528.37						
17001001/23020107/05000227 Construction of 1 Block of 8 Classrooms at Zabi Zabi Ward	2,000,000.00						
17001001/23020107/05000228 Construction of 1 Block of 8 Classrooms at Anchau Anchau Wa	3,000,000.00						
17001001/23020107/05000229 Construction of 1 Block of 8 Classrooms at Dutsen Wai Dutse	3,000,000.00						



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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23020107/05000231 Construction of 1 Block of 8 Classrooms at Haskiya Haskiya	1,914,841.48						
17001001/23020107/05000232 Construction of 1 Block of 8 Classrooms at Kargi Kargi Ward	887,233.78						
17001001/23020107/05000233 Construction of 1 Block of 8 Classrooms at Karreh Karreh Wa	6,800,000.00						
17001001/23020107/05000236 Construction of 1 Block of 8 Classrooms at Muriga Mah Ward	7,000,000.00						
17001001/23020107/05000237 Construction of 1 Block of 8 Classrooms at Panbega Panbega	546,459.74						
17001001/23020107/05000238 Construction of 1 Block of 2 Classrooms and Office at Hayin	5,375,937.42						
17001001/23020107/05000247 Construction of 1 Block of 2 Classrooms and Office at Kudumi	2,000,000.00						
17001001/23020107/05000248 Construction of 1 Block of 2 Classrooms and Office at Bugau	5,758,021.03						
17001001/23030106/05000249 Renovation of Local Government Education Secretariat	5,000,000.00						
17001001/23020107/05000250 Fencing of Central Primary School Dutsen Wai Dutsen Wai War	5,500,000.00						
17001001/23020107/05000251 Fencing of Central Primary School Kargi Kargi Ward	5,500,000.00						
17001001/23020107/05000252 Fencing of Central Primary School Karreh Karreh Ward	3,100,543.88						
17001001/23020107/05000253 Fencing of Central Primary School Damau Damau Ward	4,733,477.55						
17001001/23030106/05000254 Repairs of Vandalized Primary School at Central Primary Scho	2,000,000.00						
17001001/23020107/05000258 Construction of 1 Block of 2 Classrooms and Office at BidaBi	2,000,000.00						
17001001/23020107/05000260 Construction of 1 Block of 2 Classrooms and Office at Kadawa	8,100,375.51						
17001001/23020107/05000267 Construction of 2 Blocks of 4 Classrooms at GSS Mah Mah Wa	3,986,658.00						
17001001/23030106/05000268 Renovation of 2 Blocks of 5 Classrooms at GSS Mah Mah Ward	2,000,000.00						
17001001/23020107/05000269 Construction /Provision of Block of 2 Classroom at Yelwa Pa	1,119,149.96						
17001001/23030106/05000270 Rehabilitation/Renovation of 6 No Classrooms at Pangwari Kar	3,000,000.00						
17001001/23050101/05000273 Fencing of BATC Anchau Phase II Anchau Ward	8,824,630.14						
17001001/23010124/05000276 Procurement of Teaching and Learning Materials including Tea		2,000,000.00	20,000,000.00	20,000,000.00	18,000,000.00+	10,000,000.00	10,000,000.00
17001001/23020107/05000281 Additional Work Fencing of Primary School Hayin Lere	4,000,000.00						
17001001/23030106/05000282 Renovation of Secondary School at Kamfani Maunde	2,219,110.00						
17001001/23020127/11000002 Construction of ICT Centre at GDSS Anchau Takalafiya	18,333,835.85						
<b>Total</b>	<b>124,431,802.71</b>	<b>63,675,459.70</b>	<b>302,436,829.00</b>	<b>302,436,829.00</b>	<b>238,761,369.30+</b>	<b>204,397,467.00</b>	<b>191,694,967.00</b>

**SCHEDULE OF RECURRENT REVENUE**

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2018	2019	2019	Budget2019	Variance	2020	2021
	₦	₦	₦	₦	₦	₦	₦
<b>STATUTORY ALLOCATION</b>							
25001001 - Department of Admin Finance							
25001001/11010001 Statutory Allocation	1,955,848,163.25	1,893,985,922.19	2,084,303,881.00	2,084,303,881.00	190,317,958.81-		
25001001/11010002 Share of VAT	364,210,779.16	257,397,839.32	480,639,643.00	480,639,643.00	223,241,803.68-		
25001001/11010003 Excess Crude	14,939,187.69						
25001001/11010006 NNPC Refunds	3,383,691.29	2,819,742.74			2,819,742.74+		
25001001/11010011 10% IGR State Contribution		6,945,335.00	76,250,496.00	76,250,496.00	69,305,161.00-		
25001001/11010013 Exchange Rate Difference	21,090,789.40	3,171,245.46			3,171,245.46+		
25001001/11000018 Share of Solid Minerals		2,453,241.62			2,453,241.62+		
25001001/11010019 Share of Forex Equalization	44,472,875.55	36,730,494.17			36,730,494.17+		
25001001/11010020 Excess Bank Charges	3,935,268.73	4,503,283.19			4,503,283.19+		
25001001/11000021 Share of Goods and Value Consideration		15,508,585.08			15,508,585.08+		
<b>Total</b>	<b>2,407,880,755.07</b>	<b>2,223,515,688.77</b>	<b>2,641,194,020.00</b>	<b>2,641,194,020.00</b>	<b>417,678,331.23-</b>		
<b>TAXES</b>							
25001001 - Department of Admin Finance							
25001001/12100005 Refunds	120,943.10						
<b>Total</b>	<b>120,943.10</b>						
<b>LICENSES</b>							
25001001 - Department of Admin Finance							
25001001/12020012 Bicycle/License			1,000,000.00	1,000,000.00	1,000,000.00-		
<b>Total</b>			<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00-</b>		
<b>RATES</b>							
25001001 - Department of Admin Finance							
25001001/12030006 Shops And Kiosk Rates			3,000,000.00	3,000,000.00	3,000,000.00-		
25001001/12030007 Land use Charges (Private and Commercial Property)			3,000,000.00	3,000,000.00	3,000,000.00-		
<b>Total</b>			<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>6,000,000.00-</b>		
<b>FEES</b>							
25001001 - Department of Admin Finance							
25001001/12040003 Slaughter Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040006 Naming Of Street Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040022 Advertising Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040031 Customary Right of Occupancy Fees			3,000,000.00	3,000,000.00	3,000,000.00-		
25001001/12040043 Birth/Death Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040072 Motor Cycle Fees			1,000,000.00	1,000,000.00	1,000,000.00-		

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

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2018	2019	2019	Budget2019	Variance	2020	2021
	₦	₦	₦	₦	₦	₦	₦
25001001/12040074 Native Liquor Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040089 Towing of Vehicles Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040100 Merriment And Road Closure Levies			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040101 Public Convenience Sewage and Refuse Disposal Fee			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040102 Fee Structure for Masts			13,000,000.00	13,000,000.00	13,000,000.00-		
25001001/12040103 Religious Places Establishment Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
25001001/12040104 Other Levies and Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
<b>Total</b>			<b>27,000,000.00</b>	<b>27,000,000.00</b>	<b>27,000,000.00-</b>		
<b>FINES</b>							
25001001 - Department of Admin Finance							
<b>SALES</b>							
25001001 - Department of Admin Finance							
<b>EARNINGS</b>							
25001001 - Department of Admin Finance							
25001001/12070012 Earning from Market			9,000,000.00	9,000,000.00	9,000,000.00-		
25001001/12070013 Earning from Motor Park			9,000,000.00	9,000,000.00	9,000,000.00-		
<b>Total</b>			<b>18,000,000.00</b>	<b>18,000,000.00</b>	<b>18,000,000.00-</b>		
<b>RENT ON GOVERNMENT PROPERTIES</b>							
25001001 - Department of Admin Finance							
<b>RENT ON LAND AND OTHER PROPERTIES</b>							
25001001 - Department of Admin Finance							
<b>REPAYMENTS</b>							
25001001 - Department of Admin Finance							
25001001/12100005 Refunds	120,943.10						
Total	120,943.10						
<b>INVESTMENT INCOMES</b>							
25001001 - Department of Admin Finance							
<b>INTEREST EARNED</b>							
25001001 - Department of Admin Finance							

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

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2018	2019	2019	Budget2019	Variance	2020	2021
	₦	₦	₦	₦	₦	₦	₦
<b>MISCELLANEOUS</b>							
<b>25001001 - Department of Admin Finance</b>							
<b>BELOW THE LINE RECEIPTS</b>							
<b>25001001 - Department of Admin Finance</b>							
<b>25001001/12150002 VAT due to FIRS</b>		<b>2,000,000.00</b>			<b>2,000,000.00+</b>		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	5,749,955.58	9,563,947.80			9,563,947.80+		
25001001/12150004 Union Deductions	10,107,164.33	500,000.00			500,000.00+		
25001001/12150005 Deposits	98,107.74	4,857,710.40			4,857,710.40+		
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	27,716,442.00						
25001001/12150010 WHT Due to BIR		2,000,000.00			2,000,000.00+		
25001001/12150012 NUCGE Deduction	2,483,621.42	3,310,854.69			3,310,854.69+		
25001001/12150013 MHWU Deduction		1,500,000.00			1,500,000.00+		
25001001/12150020 Sharp - Sharp Loan	11,460,683.99						
25001001/12150030 Refund of Unclaimed Salary	1,000,000.00						
25001001/12100032 NUT Deduction	26,312,750.60						
25001001/12100034 NUT Endwell Deduction	14,160,000.07						
25001001/12150035 National Housing Fund Deduction	1,771,813.15						
25001001/12150039 AOPSHON	77,000.00						
<b>Total</b>	<b>100,937,538.88</b>	<b>23,732,512.89</b>			<b>23,732,512.89+</b>		
<b>SUMMARY:</b>							
INTERNALLY GENERATED REVENUE	120,943.10		60,000,000.00	60,000,000.00	60,000,000.00-		
STATUTORY ALLOCATION	2,043,669,975.91	1,966,117,849.45	2,160,554,377.00	2,160,554,377.00	194,436,527.55-		
BELOW THE LINE RECEIPTS	100,937,538.88	23,732,512.89			23,732,512.89+		
<b>GRAND TOTAL</b>	<b>2,144,728,457.89</b>	<b>1,989,850,362.34</b>	<b>2,220,554,377.00</b>	<b>2,220,554,377.00</b>	<b>230,704,014.66-</b>		

**SCHEDULE OF PERSONNEL AND OVERHEAD COST**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
<b>12003001 - THE COUNCIL</b>							
<b>25001001 - DEPARTMENT OF ADMIN &amp; FINANCE</b>							
25001001/21010101 Basic Salary	199,852,747.20	225,660,973.95	150,150,975.00	225,753,336.00	92,362.05+	165,166,072.00	181,682,679.00
<b>Sub Total - Personnel Cost</b>	<b>199,852,747.20</b>	<b>225,660,973.95</b>	<b>150,150,975.00</b>	<b>225,753,336.00</b>	<b>92,362.05+</b>	<b>165,166,072.00</b>	<b>181,682,679.00</b>
25001001/22020102 Local Travel and Transport - Others	87,609,983.01						
25001001/22020103 International Transport and Travels - Training	4,995,000.00						
25001001/22020106 Duty Tour Allowance-Civil Servant	23,100,000.00	18,054,999.00	18,065,000.00	18,065,000.00	10,001.00+	1,713,000.00	
25001001/22020202 Telephone Charges						2,400,000.00	2,400,000.00
25001001/22020203 Internet Access Charges	931,540.00						
25001001/22020205 Water Rates	82,551,824.00						
25001001/22020301 Office Stationeries/Computer Consumables	17,167,727.00						
25001001/22020303 Newspapers	7,460,000.00						
25001001/22020305 Printing of Non Security Documents	26,047,200.00	13,979,000.00	14,000,000.00	14,000,000.00	21,000.00+	12,000,000.00	12,000,000.00
25001001/22020306 Printing of Security Documents	6,907,000.00	4,800,000.00	5,000,000.00	5,000,000.00	200,000.00+	6,000,000.00	6,000,000.00
25001001/22020309 Uniforms & Other Clothing	60,000.00						
25001001/22020314 Provision of service materials		16,989,000.00	17,000,000.00	17,000,000.00	11,000.00+	18,000,000.00	18,000,000.00
25001001/22020503 Contribution to Training Fund		4,538,500.00	4,777,827.00	4,777,827.00	239,327.00+	4,743,395.00	4,743,395.00
25001001/22020505 Workshops & Seminars	17,060,940.99	1,190,500.00	1,200,000.00	1,200,000.00	9,500.00+	7,200,000.00	7,200,000.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		1,800,000.00	2,000,000.00	2,000,000.00	200,000.00+		
25001001/22020601 Security Services		16,658,800.00	17,000,000.00	17,000,000.00	341,200.00+		
25001001/22020604 Security Vote (Including Operations)	22,387,700.00	8,979,000.00	9,000,000.00	9,000,000.00	21,000.00+	28,800,000.00	28,800,000.00
25001001/22020606 Physical Security	135,440,550.00	115,007,900.00	115,028,000.00	115,028,000.00	20,100.00+	92,028,000.00	92,028,000.00
25001001/22020701 Financial Consulting		9,986,500.00	10,100,000.00	10,100,000.00	113,500.00+	12,640,000.00	12,640,000.00
25001001/22020703 Legal Services	1,160,000.00	1,379,000.00	1,400,000.00	1,400,000.00	21,000.00+	100,000.00	100,000.00
25001001/22020709 Environmental Consulting Services	9,619,200.00						
25001001/22020713 5% Incentives for Revenue Officers		4,170,000.00	4,200,000.00	4,200,000.00	30,000.00+		4,200,000.00
25001001/22020901 Bank Charges (Other Than interest)	844,296.60	289,999.00	300,000.00	300,000.00	10,001.00+	300,000.00	300,000.00
25001001/22021001 Refreshment & Meals	14,237,758.00	7,989,000.00	8,000,000.00	8,000,000.00	11,000.00+	12,000,000.00	12,000,000.00
25001001/22021002 Honorarium & Sitting Allowance	28,242,925.56	15,989,000.00	16,000,000.00	16,000,000.00	11,000.00+	12,000,000.00	12,000,000.00
25001001/22021003 Publicity & Advertisements		3,709,000.00	3,720,000.00	3,720,000.00	11,000.00+	3,520,000.00	3,520,000.00
25001001/22021007 Welfare Packages	8,100,000.00	22,949,990.00	23,000,000.00	23,000,000.00	50,010.00+	24,000,000.00	24,000,000.00
25001001/22021008 Subscription To Professional Bodies	525,000.00	542,500.00	550,000.00	550,000.00	7,500.00+	550,000.00	550,000.00
25001001/22021013 Promotion		3,955,500.00	4,100,000.00	4,100,000.00	144,500.00+	5,000,000.00	5,000,000.00

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021014 Annual Budget Expenses and Administration	13,945,000.00	4,169,000.00	4,200,000.00	4,200,000.00	31,000.00+	14,200,000.00	14,200,000.00
25001001/22021030 Miscellaneous Expenses	4,990,000.00	592,499.00	600,000.00	600,000.00	7,501.00+	75,317,453.00	75,317,453.00
25001001/22021034 IPDS	7,216,782.00						
25001001/22021035 Local Government Election	17,040,000.00						
25001001/22021040 Monitoring of Budget	2,073,000.00						
25001001/22021068 Project Monitoring and Evaluation		2,030,000.00	2,040,000.00	2,040,000.00	10,000.00+	10,040,000.00	10,040,000.00
25001001/22021071 Remuneration of Traditional and Title Holders	1,039,215.00					108,236,886.00	108,236,886.00
25001001/22021076 Retirement bond redemption fund (2009-2010)	4,358,735.94						
25001001/22021077 Local Government Reform	4,300,000.00	4,930,000.00	5,000,000.00	5,000,000.00	70,000.00+	5,000,016.00	5,000,016.00
25001001/22021079 Logistics And Implementation		24,984,000.00	25,000,000.00	25,000,000.00	16,000.00+	25,000,000.00	25,000,000.00
<b>Sub Total Overhead Cost</b>	<b>549,411,378.10</b>	<b>309,663,687.00</b>	<b>311,280,827.00</b>	<b>311,280,827.00</b>	<b>1,617,140.00+</b>	<b>480,788,750.00</b>	<b>483,275,750.00</b>
<b>Total Recurrent Expenditure</b>	<b>749,264,125.30</b>	<b>535,324,660.95</b>	<b>461,431,802.00</b>	<b>537,034,163.00</b>	<b>1,709,502.05+</b>	<b>645,954,822.00</b>	<b>664,958,429.00</b>
<b>15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY</b>							
15001001/22020316 Purchase Of Veterinary Drugs	8,004,211.13	17,534,656.33	17,600,000.00	17,600,000.00	65,343.67+	6,600,000.00	6,600,000.00
15001001/22021055 Tree Planting Campaign		4,970,000.00	5,050,000.00	5,050,000.00	80,000.00+	2,050,000.00	2,050,000.00
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows	3,247,000.00						
15001001/22021059 Local Agric Show/World Food Day	6,450,000.00						
<b>Sub Total Overhead Cost</b>	<b>17,701,211.13</b>	<b>22,504,656.33</b>	<b>22,650,000.00</b>	<b>22,650,000.00</b>	<b>145,343.67+</b>	<b>8,650,000.00</b>	<b>8,650,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>17,701,211.13</b>	<b>22,504,656.33</b>	<b>22,650,000.00</b>	<b>22,650,000.00</b>	<b>145,343.67+</b>	<b>8,650,000.00</b>	<b>8,650,000.00</b>
<b>25001001 - DEPARTMENT OF ADMIN &amp; FINANCE</b>							
<b>34001001 - DEPARTMENT OF WORKS &amp; INFRASTRUCTURE</b>							
34001001/22020201 Electricity Charges	38,590.00	1,179,000.00	1,200,000.00	1,200,000.00	21,000.00+	1,200,000.00	1,200,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	25,885,458.63	10,839,900.00	6,040,000.00	11,040,000.00	200,100.00+	6,040,000.00	6,040,000.00
34001001/22020402 Maintenance of Office Furniture	47,835,994.11	11,957,600.00	12,200,000.00	12,200,000.00	242,400.00+	1,200,000.00	1,200,000.00
34001001/22020403 Maintenance of Office Building Residential Qtrs		3,279,999.00	3,300,000.00	3,300,000.00	20,001.00+	3,000,000.00	3,000,000.00
34001001/22020405 Maintenance of Plants & Generators	2,520,000.00	3,739,000.00	3,760,000.00	3,760,000.00	21,000.00+	3,760,000.00	3,760,000.00
34001001/22020406 Other maintenance Services	6,625,000.00						
34001001/22020412 Maintenance of Markets/Public Places		928,844.00	1,000,000.00	1,000,000.00	71,156.00+	1,750,000.00	1,250,000.00
34001001/22020801 Motor Vehicle Fuel Cost	6,289,500.00						
34001001/22020803 Plant /Generator Fuel Cost	15,546,874.44						
<b>Sub Total Overhead Cost</b>	<b>104,741,417.18</b>	<b>31,924,343.00</b>	<b>27,500,000.00</b>	<b>32,500,000.00</b>	<b>575,657.00+</b>	<b>16,950,000.00</b>	<b>16,450,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>104,741,417.18</b>	<b>31,924,343.00</b>	<b>27,500,000.00</b>	<b>32,500,000.00</b>	<b>575,657.00+</b>	<b>16,950,000.00</b>	<b>16,450,000.00</b>

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
<b>17001001 - DEPT OF EDUCATION AND SOCIAL DEV</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
17001001/22020205 Water Rates	7,900,000.00						
17001001/22020312 Other Service Materials		5,008,000.00	5,100,000.00	5,100,000.00	92,000.00+	2,000,000.00	2,000,000.00
17001001/22020504 Mass Literacy/Formal Adult Education		5,071,500.00	5,196,000.00	5,196,000.00	124,500.00+	5,196,000.00	5,196,000.00
17001001/22021003 Publicity & Advertisements	9,386,000.00						
17001001/22021009 Sporting Activities	12,030,000.00	4,120,000.00	4,120,000.00	4,120,000.00		4,120,000.00	4,120,000.00
17001001/22021018 Gender/Women Empowerment		4,750,000.00	5,000,000.00	5,000,000.00	250,000.00+		
17001001/22021021 Local Cultural Festival	8,130,000.00	10,500,000.00	10,500,000.00	10,500,000.00		7,660,000.00	7,660,000.00
17001001/22021025 NYSC/IT Student/Adult Education Institution	1,999,000.00	3,996,000.00	4,000,000.00	4,000,000.00	4,000.00+	2,280,000.00	2,280,000.00
17001001/22021031 Allowance/Rehabilitation of Person with Disability		3,234,000.00	3,600,000.00	3,600,000.00	366,000.00+	900,000.00	900,000.00
17001001/22021041 Emergency Relief Materials	3,280,000.00	4,653,000.00	4,700,000.00	4,700,000.00	47,000.00+	2,050,000.00	2,050,000.00
17001001/22021042 Bursary Award & Education Development	6,186,000.00	4,694,000.00	5,000,000.00	5,000,000.00	306,000.00+	5,500,000.00	5,500,000.00
17001001/22021043 Allowances to Religious Preachers	4,390,000.00	1,190,000.00	1,200,000.00	1,200,000.00	10,000.00+	100,000.00	100,000.00
17001001/22021047 Overhead to Primary School		9,700,000.00	10,000,000.00	10,000,000.00	300,000.00+	3,000,000.00	3,000,000.00
17001001/22020066 Repatriation foster		6,199,000.00	6,200,000.00	6,200,000.00	1,000.00+	2,000,000.00	2,000,000.00
17001001/22021067 Poverty Alleviation	2,900,000.00	5,200,000.00	5,400,000.00	5,400,000.00	200,000.00+	7,700,000.00	7,700,000.00
<b>Sub Total Overhead Cost</b>	<b>56,201,000.00</b>	<b>68,315,500.00</b>	<b>70,016,000.00</b>	<b>70,016,000.00</b>	<b>1,700,500.00+</b>	<b>42,506,000.00</b>	<b>42,506,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>56,201,000.00</b>	<b>68,315,500.00</b>	<b>70,016,000.00</b>	<b>70,016,000.00</b>	<b>1,700,500.00+</b>	<b>42,506,000.00</b>	<b>42,506,000.00</b>
<b>21001001 - PRIMARY HEALTH CARE</b>							
21001001/21010101 Basic Salary	131,047,500.00	135,381,025.18	135,393,649.00	135,393,649.00	12,623.82+	148,933,014.00	163,826,315.00
<b>Sub Total - Personnel Cost</b>	<b>131,047,500.00</b>	<b>135,381,025.18</b>	<b>135,393,649.00</b>	<b>135,393,649.00</b>	<b>12,623.82+</b>	<b>148,933,014.00</b>	<b>163,826,315.00</b>
21001001/22020307 Drugs & Medical Supplies	7,326,000.00	4,999,000.00	5,000,000.00	5,000,000.00	1,000.00+	6,000,000.00	6,000,000.00
21001001/22020605 Cleaning &Fumigation Services	5,950,000.00	21,379,000.00	21,400,000.00	21,400,000.00	21,000.00+	3,000,000.00	4,000,000.00
21001001/22020714 Sanitation Hygiene & Water Supply Programme		9,486,000.00	9,500,000.00	9,500,000.00	14,000.00+		
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services	3,000,000.00						
21001001/22021025 NYSC Allowance		3,491,000.00	3,600,000.00	3,600,000.00	109,000.00+	3,600,000.00	3,600,000.00
21001001/22021026 Aids Control (Subsidy on Drugs)	459,000.00						
21001001/22021027 IPDS		5,988,623.00	6,000,000.00	6,000,000.00	11,377.00+	7,400,000.00	5,550,000.00
21001001/22021047 Overhead to Primary School		1,200,000.00	1,300,000.00	1,300,000.00	100,000.00+	20,013,432.00	
21001001/22021051 Community Management of Acute Malnutrition	5,030,300.00						
21001001/22021052 System & Services of PHC		11,006,514.93	11,100,000.00	11,100,000.00	93,485.07+	25,614,768.00	25,614,768.00
21001001/22021054 Community Management of Acute Malnutrition		1,800,000.00	2,000,000.00	2,000,000.00	200,000.00+	4,000,000.00	4,000,000.00
21001001/22021057 Annual Disease Control	1,568,785.00	20,999,000.00	21,100,000.00	21,100,000.00	101,000.00+	15,000,000.00	15,000,000.00
21001001/22021073 Eye Care Programme		3,000,000.00	3,000,000.00	3,000,000.00		2,000,000.00	2,000,000.00
21001001/22021080 Infant and Young Child Feeding (IYCF)	2,500,000.00	10,360,000.00	10,500,000.00	10,500,000.00	140,000.00+	4,000,000.00	4,000,000.00
<b>Sub Total Overhead Cost</b>	<b>25,834,085.00</b>	<b>93,709,137.93</b>	<b>94,500,000.00</b>	<b>94,500,000.00</b>	<b>790,862.07+</b>	<b>90,628,200.00</b>	<b>69,764,768.00</b>
<b>Total Recurrent Expenditure</b>	<b>156,881,585.00</b>	<b>229,090,163.11</b>	<b>229,893,649.00</b>	<b>229,893,649.00</b>	<b>803,485.89+</b>	<b>239,561,214.00</b>	<b>233,591,083.00</b>

Report of the Treasurer for the year ended 31st December, 2019

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
<b>51001001 - TRADITIONAL OFFICE</b>							
<b>61001001 - KUBAU DEVELOPMENT AREA</b>							
<b>61002001 - KARGI DEVELOPMENT AREA</b>							
<b>61003001 - PROPOSED DEVELOPMENT AREA</b>							
<b>61004001 - NEW DEVELOPMENT AREA</b>							
<b>MANDATORY DEDUCTIONS</b>							
17001001/21010101 Contribution for Primary Education - Basic Salary	418,834,261.26	410,103,920.00	389,582,416.00	410,585,910.00	481,990.00+	308,120,780.00	338,932,858.00
<b>Total</b>	<b>418,834,261.26</b>	<b>410,103,920.00</b>	<b>389,582,416.00</b>	<b>410,585,910.00</b>	<b>481,990.00+</b>	<b>308,120,780.00</b>	<b>338,932,858.00</b>
<b>SOCIAL BENEFITS</b>							
<b>DEPARTMENT OF ADMIN AND FINANCE</b>							
25001001/22010102 Contribution to Pension Fund	70,000,000.00	88,406,700.00	44,576,604.00	88,406,700.00			
25001001/22010105 Other Pension Benefits	41,820,000.00	40,306,278.96		43,830,096.00	3,523,817.04+		
<b>Total</b>	<b>111,820,000.00</b>	<b>128,712,978.96</b>	<b>44,576,604.00</b>	<b>132,236,796.00</b>	<b>3,523,817.04+</b>		



**SCHEDULE OF CAPITAL RECEIPTS**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
<b>DOMESTIC GRANTS</b>	₦	₦	₦	₦	₦	₦	₦
<b>FOREIGN GRANTS</b>							
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>							
20001001/14010101 Transfer from Consolidated Revenue Fund	792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41-		
<b>Total</b>	<b>792,066,869.32</b>	<b>793,047,413.59</b>	<b>1,455,543,549.00</b>	<b>1,455,543,549.00</b>	<b>662,496,135.41-</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>792,066,869.32</b>	<b>793,047,413.59</b>	<b>1,455,543,549.00</b>	<b>1,455,543,549.00</b>	<b>662,496,135.41-</b>		

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
<b>25001001 - DEPARTMENT OF ADMIN. &amp; FINANCE</b>							
25001001/23030103/06000001 Renovation of District Heads House at Kubau and Anchau		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	20,000,000.00	20,000,000.00
25001001/23010113/11000001 Purchase of Computer and Accessories	2,540,000.00						
25001001/23020124/13000001 Renovation/Rehabilitation of Kargi Market		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	10,000,000.00	10,000,000.00
25001001/23030124/13000002 Renovation/Rehabilitation of Anchau Market		15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+	22,557,500.00	22,557,500.00
25001001/23020124/13000003 Construction of Shops at Pambegua Market Pambegua Ward		10,000,000.00	21,000,000.00	21,000,000.00	11,000,000.00+	24,092,000.00	24,092,000.00
25001001/23020124/13000004 Construction of Shops at Dutsen Wai Market Dutsen Wai Ward		4,807,741.26	6,000,000.00	6,000,000.00	1,192,258.74+	19,580,500.00	19,580,500.00
25001001/23020118/13000006 Construction of Police Outpost and furnishing at Kubau New M			20,000,000.00	20,000,000.00	20,000,000.00+	4,557,500.00	4,557,500.00
25001001/23010123/13000009 Purchase of Fire Fighting Truck						10,000,000.00	10,000,000.00
25001001/23010123/13000012 Purchase of Lighten Equipments			500,000.00	500,000.00	500,000.00+		
25001001/23020124/13000016 Construction of Market Stalls at Pambegua Pambegua ward	5,527,500.00						
25001001/23020124/13000017 Construction of Market Stalls at Dutsen Wai Dutsen Wai Ward	23,900,000.00						
25001001/23020124/13000018 Construction of Market Stalls at Anchau Anchau Ward	7,455,054.00						
25001001/23030121/13000019 Repairs of Primary Education Office Anchau ward	6,750,000.00						
25001001/23030103/13000020 Renovation of District Head House Kubau Kubau Ward	1,000,000.00						
25001001/23020101/13000022 Construction of additional Offices at Local Government Secre		5,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00+	15,057,500.00	15,057,500.00
25001001/23030121/13000023 Renovation of Local Government Secretariat		10,000,000.00	14,000,000.00	14,000,000.00	4,000,000.00+	7,557,500.00	2,672,500.00
25001001/23020128/13000024 Provision of Facilities for Security Agencies		7,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00+		
25001001/23020124/13000025 Construction of Shopping Complex at Kargi Market Kargi Ward		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+		
25001001/23030101/13000027 Renovation of Staff Quarters at Anchau Kubau LGA		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+		
25001001/23020128/13000027 Provision of Facilities for Security Agencies		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+		
25001001/23020124/13000029 Construction of Shopping Complex at Dutsen Wai		13,000,000.00	15,000,000.00	15,000,000.00	2,000,000.00+		
25001001/23020124/13000030 Construction of Market Stalls at Anchau		5,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00+		
<b>Total</b>	<b>47,172,554.00</b>	<b>97,807,741.26</b>	<b>186,500,000.00</b>	<b>186,500,000.00</b>	<b>88,692,258.74+</b>	<b>133,402,500.00</b>	<b>128,517,500.00</b>
<b>25001001 - DEPARTMENT OF ADMIN. &amp; FINANCE</b>							
<b>15001001 - DEPARTMENT OF AGRICULTURE &amp; FORESTRY</b>							
15001001/23020113/01000004 Provision of Cattle Route		2,600,000.00	4,800,000.00	4,800,000.00	2,200,000.00+	4,800,000.00	4,200,000.00
15001001/23020113/01000007 Construction of Slaughter Slab at Kargi Kargi Ward						12,000,000.00	12,000,000.00
15001001/23020113/01000018 Construction of Slaughter Slab at Danmaliki Pambegua Ward.						3,635,000.00	
15001001/23020113/01000019 Construction of Slaughter House at Dutsen Wai Dutsen Wai Wa						16,330,500.00	16,330,500.00
15001001/23050101/01000020 Settlement of Capital Liabilities		18,090,804.88	18,292,289.00	18,292,289.00	201,484.12+	28,292,289.00	28,292,289.00
15001001/23010127/01000021 Construction of 70N Boreholes across the LGA		40,000,000.00	40,000,000.00	40,000,000.00		29,882,250.00	29,882,250.00
15001001/23020113/01000053 Construction of Slaughter House at Anchau Anchau ward	29,976,586.20						
15001001/23020113/01000054 Construction of Slaughter Slab at Zuntu Zuntu Ward	3,695,335.70						
<b>Total</b>	<b>33,671,921.90</b>	<b>60,690,804.88</b>	<b>63,092,289.00</b>	<b>63,092,289.00</b>	<b>2,401,484.12+</b>	<b>94,940,039.00</b>	<b>90,705,039.00</b>
<b>34001001 - DEPARTMENT OF WORKS &amp; INFRASTRUCTURE</b>							
34001001/23020106/04000001 Construction of Bridge at School of Health Technology Pambeg	5,000,000.00						
34001001/23020114/09000001 Construction of Drainage at Layin Sarkin Anchau Anchau Ward		14,545,234.40	16,000,000.00	16,000,000.00	1,454,765.60+	9,057,500.00	9,057,500.00

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/09000003 Construction of Drainage at Layin Fada Anchau ward		5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+		
34001001/23020114/09000005 Construction of Drainages from Sabon Tasha-Primary School Da		5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+		
34001001/23020124/09000006 Construction of Drainage at Layin Arewa Anchau Anchau Ward		5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/09000007 Construction of Drainage at Anchau Phase II Anchau Ward		7,000,000.00	8,000,000.00	8,000,000.00	1,000,000.00+		
34001001/23020118/09000008 Construction of Drainage at Kubau-Alh Suleiman Umar House		5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+		
34001001/23020118/09000016 Construction of Drainage at Kubau Metropolis		5,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00+	7,557,500.00	7,557,500.00
34001001/23020105/09000020 Construction of 5No. Drainage at Kubau Town Kubau Ward	5,000,000.00						
34001001/23020114/09000021 Construction of Drainage at Mah Town Mah Ward	3,253,527.96						
34001001/23020105/09000022 Construction/Provision of Drainage at Zuntu main Town Zuntu	34,878,908.65						
34001001/23020105/09000023 Construction/Provision of Drainage at Sabon Layi Anchau An	18,029,392.00						
34001001/23020114/09000024 Construction of 10No Culverts at Mah Mah Ward	5,106,667.05						
34001001/23020114/09000025 Construction of 10No Culverts at Kargi Kargi Ward	4,551,123.67						
34001001/23020114/09000026 Construction of 10No Culverts at Zuntu Zuntu Ward	1,000,000.00						
34001001/23020114/09000027 Construction of 10No Culverts at Kubau Kubau Ward	1,210,000.00						
34001001/23020114/09000028 Construction of Culverts and Drainages at Dutsen Wai Dutse	2,250,000.00						
34001001/23020114/09000029 Construction of Drainage at Kwata road Anchau Ward	14,250,000.00						
34001001/23020114/09000030 Construction of Drainages and Bridge at Kanya	19,000,000.00						
34001001/23020114/09000031 Construction of Culvert at Ung Madaki Kargi Kargi Snr Secon		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	4,550,000.00	4,550,000.00
34001001/23020114/09000032 Construction of Drainage at Ang Sarki Pambegua Ward		500,000.00	1,000,000.00	1,000,000.00	500,000.00+	14,827,500.00	9,885,000.00
34001001/23020114/09000033 Construction of Drainage at Gajagaji Nasaru Kureh Ward		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	6,932,250.00	2,989,750.00
34001001/23020105/10000001 Construction/Provision of Boreholes at Maiyashi Makaranta Ma		2,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00+	5,077,500.00	3,385,000.00
34001001/23020105/10000002 Provision of Boreholes at Shinkafi Ung Dogo and Danguggo Z		2,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00+	3,807,500.00	3,807,500.00
34001001/23030104/10000003 Provision of Boreholes at Primary School Ang Andy Ung Match		3,000,000.00	6,000,000.00	6,000,000.00	3,000,000.00+	1,384,750.00	1,384,750.00
34001001/23020105/10000004 Construction of Boreholes at Gidan Hamidan Gidan Maderi Da		500,000.00	2,000,000.00	2,000,000.00	1,500,000.00+	2,000,000.00	2,000,000.00
34001001/23020105/10000008 Construction of Earth Dam at Kubau		13,711,410.50	14,500,000.00	14,500,000.00	788,589.50+		
34001001/23020105/10000009 Provision of Boreholes at Anchaun-Gadas Road Gidan Gadanga		15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+		
34001001/23020105/10000010 Construction Of Drainage At Pambegua		2,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00+	3,057,500.00	2,115,000.00
34001001/23020105/10000044 Construction of Bore holes at Gedege Kargi Primary and Seco		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
34001001/23020105/10000064 Construction of 2No borehole at Anchau Anchau	2,066,907.35						
34001001/23020105/10000066 Construction of 1 No Borehole at Pambegua Pambegua Ward	1,000,000.00						
34001001/23020105/10000067 Construction of 2No Boreholes at Kiriya/Ung Mallam Kargi W	1,000,000.00						
34001001/23020114/10000068 Construction of Drainages Behind Central Primary Scoool Anch	9,500,000.00						
34001001/23020105/10000069 Construction of 2No Boreholes at Zuntu Zuntu Ward	2,000,000.00						
34001001/23020105/10000070 Construction of 2No Borehole at Zabi Zabi Ward	1,460,000.00						
34001001/23020105/10000071 Construction of 2No Borehole at Yarkaura/Yardoka Haskiya W	2,286,807.00						
34001001/23020105/10000073 Construction of Mini-Dam at Karaba Anchau Ward and Masama Ku		16,000,000.00	18,556,500.00	18,556,500.00	2,556,500.00+	22,557,500.00	22,557,500.00
34001001/23020124/13000001 Construction of Shopping Complex at Kasuwan Rimi Anchau Anc		28,359,323.35	66,180,750.00	66,180,750.00	37,821,426.65+	32,615,000.00	32,615,000.00
34001001/23010101/13000003 Land Compensation						10,000,000.00	10,000,000.00
34001001/23020124/13000005 Construction of market Stalls at Kargi Kargi Ward	6,990,000.00						
34001001/23020118/13000006 Provision of Infrastructure at Zuntu Zuntu Ward	5,000,000.00						
34001001/23020124/13000007 Construction of Market Stalls at Kubau Kubau Ward	10,250,000.00	10,000,000.00	15,557,500.00	15,557,500.00	5,557,500.00+	7,557,500.00	7,557,500.00
34001001/23020118/13000008 Provision of Infrastructure across the Local Government	89,287,098.92			87,660,192.00	87,660,192.00+		

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23030121/13000009 Rehabilitation of Local government Secretariat Phase II	8,507,768.02						
34001001/23050101/13000010 Land Compensation at Anchau and Kubau	16,650,000.00						
34001001/23010121/13000013 Purchase of Low Bed	20,080,000.00						
34001001/23080121/13000014 Renovation of Local Government Secretariat		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+		
34001001/23020103/14000012 Provision of Electricity from Bagwiwa-Mah Mah Ward		3,000,000.00	6,115,000.00	6,115,000.00	3,115,000.00+		
34001001/23020103/14000014 Construction of Solar Borehole at Ung Ade Chakwara Kungumi		3,000,000.00	6,000,000.00	6,000,000.00	3,000,000.00+	44,827,500.00	29,885,000.00
34001001/23020103/14000017 Repairs of Electricity in Pambegua Town Pambegua Ward		3,000,000.00	5,615,000.00	5,615,000.00	2,615,000.00+	14,770,000.00	7,385,000.00
34001001/23020103/14000018 Repairs of Electricity in Dutsen Wai East and west Kuli and		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000019 Repairs of Electricity in Zabi - Kubau		5,000,000.00	8,307,500.00	8,307,500.00	3,307,500.00+	5,307,500.00	5,307,500.00
34001001/23020103/14000020 Installation of Solar Inverter and Street Lights at Local Go						24,000,000.00	24,000,000.00
34001001/23010119/14000035 Supply of Semi Urban Solar Tronic Pumping System						10,000,000.00	10,000,000.00
34001001/23020103/14000037 Provision of Electricity from Dokan Rago-Mah-Bagwiwa-Makama		5,000,000.00	9,115,500.00	9,115,500.00	4,115,500.00+		
34001001/23080102/14000087 Repairs of Electricity at Kuli Dutsen Wai Dutsen Wai Ward	1,873,480.95						
34001001/23080102/14000088 Repairs of Transformer at Dutsen wai Dutsen Wai Ward	2,546,851.10						
34001001/23080102/14000089 Repairs of Electricity at Pambegua Pambegua Ward	5,011,231.50						
34001001/23080102/14000090 Repairs of Electricity at Kaneh-Pambegua Road Kaneh Ward	4,603,279.00						
34001001/23080102/14000091 Repairs of Electricity along Kubau-Kampanin Maude Zabi Ward	6,075,499.00						
34001001/23080102/14000092 Repairs of Electricity along Anchau-Damau Road Damau Ward	6,666,465.50						
34001001/23080102/14000093 Repairs of Electricity along Kubau-Manaraban Kubau Road Ku	2,800,000.00						
34001001/23080102/14000094 Repairs of Electricity Dutsen Wai Dutsen Wai Ward	3,000,000.00						
34001001/23080102/14000095 Completion of Electrification Project at Dokan Tagwai Mah W	5,000,000.00						
34001001/23080102/14000096 Completion of Electrification Project Hayin Murtala Tudun Lu	5,000,000.00						
34001001/23080102/14000097 Rehabilitation/Repairs of Electricity from Pambegua-Dutsen w	15,000,000.00						
34001001/23020103/14000099 Completion of Electrification Project At Gandari Damau Ward	5,000,000.00						
34001001/23020103/14000100 Completion of Electrification Project At Tudun Wada Anchau A	3,000,000.00						
34001001/23020103/14000101 Completion of Electrification Project At Ung Madaki Tudun Am	7,000,000.00						
34001001/23020103/14000102 Completion of Electrification Project At Ung Dankade Zabi	3,000,000.00						
34001001/23020103/14000103 Completion of Electrification Project At Kampanin Jidda Kar	2,000,000.00						
34001001/23020103/14000104 Extension of Electrification Project From Ang Dungerege- Ung	1,000,000.00						
34001001/23020103/14000106 Extension of Electrification Project From Takalfiya - Ung Ri	5,000,000.00						
34001001/23020114/17000014 Construction of Mini-Bridge at Kajinjiri Gagarau and Gimhaw		10,000,000.00	12,000,000.00	12,000,000.00	2,000,000.00+	18,000,000.00	18,000,000.00
34001001/23020114/17000015 Construction of Bridge at Kafi Road Ung Mallam Hussini Ku		3,010,000.00	5,115,000.00	5,115,000.00	2,105,000.00+	4,885,000.00	2,442,500.00
34001001/23080113/17000016 Repairs of 2 No.Box Culvert at Danmalki Pambegua		5,989,999.00	6,000,000.00	6,000,000.00	10,001.00+		
34001001/23020114/17000018 Construction of Culverts at Maiyashi II Bawada Rugan Kanka		7,000,000.00	10,040,000.00	10,040,000.00	3,040,000.00+	1,810,000.00	
34001001/23020114/17000020 Construction of 7Km Road from Anchau-Kirgi-Kwando-Famfama-Wa		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00+	12,385,000.00	12,385,000.00
34001001/23020114/17000022 Construction of Culverts at Ranau-Fegi Road Kagada-Damau Ro		5000000	9537802	9537802	4537802+	870000	870000
34001001/23020114/17000023 Construction of Culverts at Mah Gari metropolis from Gidan		2000000	4115000	4115000	2115000+	5885000	15057500
34001001/23020114/17000024 Construction of Mini Bridge at Wakada-Bugau Road Yarsusa-Y		3000000	5172500	5172500	2172500+	2673500	2673500
34001001/23020114/17000025 Construction of Road from Karaba Kuli-Kuraye Dokan Toro and		2000000	4422500	4422500	2422500+	18577500	12385000
34001001/23020114/17000027 Construction of Bridge at Ung Mantau Kwanan Marke-Gidan Sar		3000000	5615000	5615000	2615000+	14920000	7535000
34001001/23020114/17000028 Construction of 7Km Road from Kwanan Rikochi-Sabon Kaura An		10112000	11307500	11307500	1195500+	11307500	11307500
34001001/23080113/17000030 Laterite Filling along Maddabo-Kwata Road Anchau Takalfiya						11307500	11307500
34001001/23020114/17000031 Completion of Construction of Kariya Bridge Kargi Ward			2000000	2000000	2000000+	5000000	5000000
34001001/23020114/17000032 Construction of Mini Bridge along Gadas-Pangwani Kargi Ward		17000000	20000000	20000000	3000000+	7557500	7557500

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000033 Construction of Bridge at Maiyashi Dutsen Wai ward		15010000	17922500	17922500	2912500+		
34001001/23020114/17000034 Construction of Mini Bridge at Pangwani Zuntu Ward		5010000	8672500	8672500	3662500+		
34001001/23020114/17000035 Construction of Mini Bridge at Kwairu Damau Ward		1989999	2000000	2000000	10001+		
34001001/23020114/17000036 Construction of Bridge at Gajaga Damau ward		19989999	20000000	20000000	10001+		
34001001/23020114/17000037 Construction of Culverts at Hayin Fulani.		5589999	5600000	5600000	10001+		
34001001/23020114/17000038 Construction Of Culverts At Kwata Anchau Market		3510000	8000000	8000000	4490000+		
34001001/23020114/17000039 Construction of Feeder Roads at; Damau - Danhauya U/Mamuda		135000000	144252299	144252299	9252299+		
34001001/23020114/17000041 Construction of 150NO Ring Culverts across the LGA at Vario		200000000	300000000	300000000	100000000+		
34001001/23020114/17000042 Construction of Box Culverts at Pambegua		5000000	10819000	10819000	5819000+		
34001001/23020114/17000045 Construction/Renovation of Bridge at Ung Mamuda at Ung Mam		7000000	9000000	9000000	2000000+		
34001001/23020114/17000046 Earth Filling from Madabo-Gidan Taki		6172322.5	10000000	10000000	3827677.5+		
34001001/23020114/17000048 Construction of Culverts at from Gidan Jifa-Kwankwami Anch			2945000	2945000	2945000+	2945000	2945000
34001001/23020114/17000049 Construction of Drainage From Secretariat-Madabo Gidan Gata		10000000	15115000	15115000	5115000+	8115000	4172500
34001001/23020114/17000050 Construction of Feeder Road from Kogi Dutsen Wai Road- Maika			234750	234750	234750+	20324750	20324750
34001001/23030113/17000093 Renovation of Road from Mah- Nassarawa Mah ward		8000000	12432500	12432500	4432500+		
34001001/23020114/17000118 Completion of Feeder Road from Pambegua- Danmaliki Pambegua	13000000		20000000	20000000	20000000+	42500000	42500000
34001001/23020114/17000119 Construction of Road at Danhauya Damau Ward	10000000						
34001001/23020114/17000120 Construction of Road at Kafi Kubau Ward	7560976						
34001001/23020114/17000121 Construction of Road at Gidan Alhaji Inusa-Kasuwa Kubau War	30000000						
34001001/23020114/17000122 Final Payment for the Construction of Road Anchau- Gidan Gat	10000000						
34001001/23020114/17000123 Completion of Contruction of Road from Anchau Gari-Anchou T	10000000						
34001001/23020114/17000124 Construction of Ung Mato-Kareh Feeder Road Kareh Ward	10000000						
34001001/23020114/17000125 Construction of Road at Zabi Zabi Ward	5978000						
34001001/23020114/17000126 Construction of Gidan Gata-Haskiya Road Haskiya Ward Ward	10000000						
34001001/23020114/17000127 Construction of Mini Bridge at Kwinu Damau Ward	30000000						
34001001/23020114/17000128 Construction of Mini Bridge at Binigi Damau Ward	7200000						
34001001/23020114/17000129 Completion of Construction of Bridge at Kariya Kargi Ward	17373200						
34001001/23020114/17000130 Construction of Roads from Kargi-Dokan Toro Kargi Ward	7000000						
34001001/23020114/17000131 Construction of feeder Road at Zuntu Zuntu Ward	3000000						
34001001/23020114/17000132 Construction of Mini Bridge along Gadas-Pangwani Kargi ward	2000000						
34001001/23020114/17000133 Cosntruction of feeder Road from Kareh-Zuntu Kareh ward	1000000						
34001001/23020114/17000134 Construction of Bridge at Gabashi Kubau Masama and H/Kwanti	10985000						
34001001/23010129/17000135 Purchase of Grader	38001000						
34001001/23050101/17000136 Construction/Maintenance and Rehabilitation of Roads from An				62377425	62377425+		
34001001/23010129/17000137 Purchase of Pay Loader				40000000	40000000+		
34001001/23010129/17000139 Purchase of 3 Tipper at the Rate of 20'0003 60'000				60000000	60000000+		
<b>Total</b>	<b>542283183.7</b>	<b>507000286.8</b>	<b>739266601</b>	<b>989304218</b>	<b>482303931.3+</b>	<b>435950250</b>	<b>389502750</b>
<b>17001001 - DEPARTMENT OF EDUCATION &amp; SOCIAL DEVELOPMENT</b>							
17001001/23050101/05000002 SHAWN II Programme		2700000	9000000	9000000	6300000+	3000000	3000000
17001001/23020107/05000007 Construction of 1 Block of 2 Classrooms and Office at Ruwan						11000000	11000000
17001001/23030106/05000009 Renovation of Government secondary School Kubau Ward		7000000	12615000	12615000	5615000+		

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23020107/05000010 Construction of UBE Ung Diria		5000000	10000000	10000000	5000000+		
17001001/23020107/05000011 Vocational and Skill Development		9155000	10000000	10000000	845000+		
17001001/23020107/05000012 Construction of 2 Blocks of Classrooms at Kubau		5000000	10115000	10115000	5115000+		
17001001/23020107/05000013 Construction of Primary School at Wadaka Bugau			6000000	6000000	6000000+		
17001001/23020107/05000018 Renovation/Rehabilitation of Primary Schools at Tafarfar Fa		5000000	30000000	30000000	25000000+	24000000	24000000
17001001/23020107/05000020 Construction of 1 Block of 2 Classrooms and Office at Kwatta			12615000	12615000	12615000+	9252250	3809750
17001001/23020107/05000021 Construction of 1 Block of 2 Classrooms and Office at Dokan			5432500	5432500	5432500+	12202500	8135000
17001001/23010113/05000027 Purchase of Information Equipments			9900000	9900000	9900000+		
17001001/23020107/05000034 Construction of 1 Block of 2 Classrooms and Office at Wadaka		1735089.17	12000000	12000000	10264910.83+	8077500	8077500
17001001/23030106/05000040 Repairs of Primary School at Kadawa Karreh Ward			2307500	2307500	2307500+	2307500	2307500
17001001/23030106/05000041 Renovation of Primary School at Gafarfar			14000000	14000000	14000000+		
17001001/23020107/05000042 Construction of 1 Block of 2 Classrooms and office at Sabon			20000000	20000000	20000000+	14157250	14157250
17001001/23020107/05000046 Fencing of Primary School at Salanke Anchau Ward		1648000	8467701	8467701	6819701+	7557500	7557500
17001001/23020107/05000047 Fencing of Renovated Primary School across the LGA			30000000	30000000	30000000+	12500000	12500000
17001001/23020107/05000050 Completion of Construction of 1 Storey Building of 8 Classro						5000000	5000000
17001001/23020107/05000052 Completion of Construction of 1 Storey Building of 8 Classro						5000000	5000000
17001001/23020107/05000054 Completion of Construction of 1 Storey Building of 8 Classro						14000000	14000000
17001001/23020107/05000060 Completion of Construction of 1 Storey Building of 8 Classro						5600000	5600000
17001001/23020107/05000065 Completion of Construction of 1 Storey Building of 8 Classro						5000000	5000000
17001001/23020107/05000067 Completion of Construction of 1 Storey Building of 8 Classro						5000000	5000000
17001001/23020107/05000068 Completion of Construction of 1 Storey Building of 8 Classro						5000000	5000000
17001001/23050101/05000071 Assistance to Community Development Projects		15323505.78	20871628	20871628	5548122.22+	320718	320718
17001001/23010124/05000077 Purchase of Textual Materials and Stationery						5000000	5000000
17001001/23020107/05000079 Completion of Construction of 1 Block of 2 Classrooms and of						5500000	5500000
17001001/23020107/05000080 Completion of Construction of 1 Block of 2 Classrooms and Of			12615000	12615000	12615000+	5499999	5499999
17001001/23020107/05000081 Construction of 1 Block of 2 Classrooms and Office at Kwando			12000000	12000000	12000000+		
17001001/23020107/05000082 Construction of 1 Block of 2 Classrooms and Office at Maiya		7113865.75	12075000	12075000	4961134.25+		
17001001/23020107/05000083 Construction of 1 Block of 2 Classrooms and Office at Ancha			12615000	12615000	12615000+		
17001001/23020107/05000184 Fencing of Primary School at Shinkafi Zabi ward						12115000	12115000
17001001/23020118/05000185 Construction of Women Centre at Kamfanin Maude Zabi Ward		10000	7807500	7807500	7797500+	7499750	6615000
17001001/23020107/05000186 Construction of 1 block of 2 Classrooms and Office at Maikal		1989999	2000000	2000000	10001+	9807500	7499750
17001001/23020107/05000226 Construction of 1 Block of 8 Classrooms at Salanke Anchau W	6731528.37						
17001001/23020107/05000227 Construction of 1 Block of 8 Classrooms at Zabi Zabi Ward	2000000						
17001001/23020107/05000228 Construction of 1 Block of 8 Classrooms at Anchau Anchau Wa	3000000						
17001001/23020107/05000229 Construction of 1 Block of 8 Classrooms at Dutsen Wai Dutse	3000000						
17001001/23020107/05000231 Construction of 1 Block of 8 Classrooms at Haskiya Haskiya	1914841.48						
17001001/23020107/05000232 Construction of 1 Block of 8 Classrooms at Kargi Kargi Ward	887233.78						
17001001/23020107/05000233 Construction of 1 Block of 8 Classrooms at Karreh Karreh Wa	6800000						
17001001/23020107/05000236 Construction of 1 Block of 8 Classrooms at Muriga Mah Ward	7000000						
17001001/23020107/05000237 Construction of 1 Block of 8 Classrooms at Pambegua Pambegu	546459.74						
17001001/23020107/05000238 Construction of 1 Block of 2 Classrooms and Office at Hayin	5375937.42						
17001001/23020107/05000247 Construction of 1 Block of 2 Classrooms and Office at Kudumi	2000000						

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23020107/05000248 Construction of 1 Block of 2 Classrooms and Office at Bugau	5758021.03						
17001001/23030106/05000249 Renovation of Local Government Education Secretariat	5000000						
17001001/23020107/05000250 Fencing of Central Primary School Dutsen Wai Dutsen Wai War	5500000						
17001001/23020107/05000251 Fencing of Central Primary School Kargi Kargi Ward	5500000						
17001001/23020107/05000252 Fencing of Central Primary School Karreh Karreh Ward	3100543.88						
17001001/23020107/05000253 Fencing of Central Primary School Damau Damau Ward	4733477.55						
17001001/23030106/05000254 Repairs of Vandalized Primary School at Central Primary Scho	2000000						
17001001/23020107/05000258 Construction of 1 Block of 2 Classrooms and Office at Bida Bi	2000000						
17001001/23020107/05000260 Construction of 1 Block of 2 Classrooms and Office at Kadawa	8100375.51						
17001001/23020107/05000267 Construction of 2 Blocks of 4 Classrooms at GSS Mah Mah Wa	3986658						
17001001/23030106/05000268 Renovation of 2 Blocks of 5 Classrooms at GSS Mah Mah Ward	2000000						
17001001/23020107/05000269 Construction/Provision of Block of 2 Classroom at Yelwa Pa	1119149.96						
17001001/23030106/05000270 Rehabilitation/Renovation of 6 No Classrooms at Pangwani Kar	3000000						
17001001/23050101/05000273 Fencing of BATC Anchau Phase II Anchau Ward	8824630.14						
17001001/23010124/05000276 Procurement of Teaching and Learning Materials including Tea		2000000	20000000	20000000	18000000+	10000000	10000000
17001001/23020107/05000281 Additional Work Fencing of Primary School Hayin Lere	4000000						
17001001/23030106/05000282 Renovation of Secondary School at Kamfani Maunde	2219110						
17001001/23020127/11000002 Construction of ICT Centre at GDSS Anchau Takalafiya	18333835.85						
17001001/23050101/13000018 Assistance to Community Development Projects	15511901.24						
<b>Total</b>	<b>139943704</b>	<b>63675459.7</b>	<b>302436829</b>	<b>302436829</b>	<b>238761369.3+</b>	<b>204397467</b>	<b>191694967</b>
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH CARE</b>							
21001001/23010122/04000007 Refuse Evacuation and Waste Management		10000000	20000000	20000000	10000000+		
21001001/23020106/04000008 Construction of Primary Health Care at Dan Hauya Masoba and		8055872	10000000	10000000	1944128+	26000000	26000000
21001001/23050101/04000009 Food and Nutrition Programme		3000000	6000000	6000000	3000000+		
21001001/23020106/04000010 Construction of PHC at Zazzailu Zuntu Ward		5000000	15000000	15000000	10000000+	24000000	24000000
21001001/23020106/04000015 Fencing of Grave Yard at Anchau Takalafiya Anchau Ward						15057500	15057500
21001001/23020106/04000017 Construction of Primary Health Care at Ung Murtala Kubau W			6000000	6000000	6000000+	1442500	1442500
21001001/23020106/04000018 Construction of Primary Health Care Centre at Maigwanda Pam			9115000	9115000	9115000+	8885000	
21001001/23020106/04000019 Construction of Primary Care Health Centre at Ung Kanbu Tas						18000000	18000000
21001001/23020106/04000020 Construction of Primary Health Care centre at Ang Mamuda An			6115000	6115000	6115000+	9115000	9115000
21001001/23020106/04000021 Construction of Primary Health Care Centre at Rafin Dodo Ka			4557500	4557500	4557500+	4557500	4557500
21001001/23020106/04000024 Fencing of Primary Health Centres across the LGA		10000000	40000000	40000000	30000000+	12500000	12500000
21001001/23020106/04000025 Construction of PHC at Ung Rukku Kargi Ward			12124750	12124750	12124750+	4124750	4124750
21001001/23020106/04000027 Construction of PHC at Dalman Zuntu Ward			10172500	10172500	10172500+	4557500	4557500
21001001/23020106/04000028 Construction of PHC at Dokan Tagwai Mah Ward		5000000	10172500	10172500	5172500+	4557500	4557500
21001001/23020106/04000029 Construction of PHC at Danhauya Damau Ward		5010000	10000000	10000000	4990000+	4557500	4557500
21001001/23020106/04000030 Construction of PHC at Jenau Anchau Ward		2162499	2172500	2172500	10001+	4557500	4557500
21001001/23020106/04000031 Contribution to PHC Services			10000000	10000000	10000000+		
21001001/23020106/04000076 Purchase of Health Equipments		10644750	11000000	11000000	355250+		
21001001/23020106/04000094 Construction of Primary Health Care Clinic at Ung Gata Anc	3546163.97						
21001001/23020106/04000095 Construction of Health Clinic at Jenau Anchau Ward	1000000						

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
21001001/2302010604000096 Construction of Health Clinic at Dalman Zuntu Ward	1000000						
21001001/2302010604000098 Construction of Health Clinic at Kudumi Haskiya Ward	1000000						
21001001/2302010604000099 Construction of Health Clinic at Kanwa Haskiya Ward	1000000						
21001001/2302010604000101 Construction of Health Clinic at Dokan Mailaki Kargi Ward	3025000						
21001001/2302010604000102 Construction of Health Clinic at Dokan Rago Mah Ward	3025000						
21001001/2303010504000103 General Repairs of Primary Health Care Centres	1696284.5						
21001001/2302010604000104 Construction of Health Clinic at Ware-Ware	4997188.1						
21001001/2302010604000105 Construction of Health Clinic at Tashan Kinchin Haskiya war	4593992.18						
21001001/2302010604000106 Contribution to PHC Services	4111877.05						
21001001/23020103/14000001 Provision of Electricity to Behind Kargi PHC Community Baka		5000000	8557500	8557500	3557500+	10557500	10557500
<b>Total</b>	<b>28995505.8</b>	<b>63873121</b>	<b>190987250</b>	<b>190987250</b>	<b>127114129+</b>	<b>152469750</b>	<b>143584750</b>
<b>KUBAU DEVELOPMENT AREA</b>							
<b>KARGI DEVELOPMENT AREA</b>							
<b>PROPOSED DEVELOPMENT AREA</b>							



**PART 2**

**EXTRACT OF THE**

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

**ON THE ACCOUNTS OF KUBAU LOCAL GOVERNMENT**

**SUBMITTED TO :**

**KADUNA STATE HOUSE OF ASSEMBLY**

## **PROFILE OF ELECTED OFFICIALS**

Hon. Alh. Sabo Aminu	Executive Chairman
Hon. Musa Abdul	Elected Councilor – Anchau Ward
Hon. Jafar Mohammed	Elected Councilor – Kubau Ward
Hon. Musa Yahaya	Elected Councilor – Dutsen Wai Ward
Hon. Musa Sale	Elected Councilor – Damau Ward
Hon. Abubakar Yahaya	Elected Councilor – Pambegua Ward
Hon. Shuaibu Yahaya	Elected Councilor – Karreh Ward
Hon. Salmanu Ja'afaru	Elected Councilor – Mah Ward
Hon. Ado Alhassan	Elected Councilor – Kargi Ward
Hon. Abdullahi Mohammed	Elected Councilor – Zuntu Ward
Hon. Inusa Shuaibu	Elected Councilor – Zabi Ward
Hon. Yau Abdullahi	Elected Councilor – Haskiya Ward
Hon. Rilwanu Mohammed Inuwa	Council Secretary

## **MANAGEMENT STAFF**

Alh. Bilyaminu Abdullahi Yakawada	Director Admin & Finance
Alh. Umar Garba	Director Agriculture and Forestry
Alh. Lawal Mohammed	Director Education & Social Development
Alh. Shehu Usman	Director Works and Infrastructure
Mrs. Grace Dogo	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.

**CASH FLOW STATEMENTS**

**RECEIPTS:**

During the year the Local Government received the sum of two billion, two hundred and forty-seven million, two hundred and forty-eight thousand, two hundred and one naira, sixty-six kobo (N2,247,248,201.66) only, This is made up of the following:

Statutory Allocation	-	N1,966,117,849.45	87.49%
Value Added Tax	-	N257,399,839.32	11.45%
Independent Revenue	-	NIL	
Below the line receipts	-	<u>N23,732,512.89</u>	10.06%
		<b>N2,247,248,201.6</b>	
<b>Total</b>	<b>=</b>	<b>6</b>	<b>100%</b>

From the above presentation statutory allocation and value added tax both from the federation account constitute 98.94% of total receipts, while internally generated revenue contributed nothing. From a budget of N60,000,000.00 nothing was realized as internally generated revenue. This means there is a conduit pipe through which the revenue is being siphoned. The revenue consultant and the management should give reasons for this abysmal performance.

**PAYMENTS**

Total payments during the year amounted to two billion, two hundred and forty-seven million, five hundred and three thousand, and fifty-seven naira, eighty-three kobo (N2,247,503,057.83) only. This is broken down as follows:

Recurrent Expenditure	-	N1,454,455,644.24	64.71%
Capital Expenditure	-	<u>N793,047,413.59</u>	35.29%
		<b>N2,247,503,057.8</b>	
<b>Total</b>	<b>=</b>	<b>3</b>	<b>100%</b>

The above presentation shows that recurrent expenditure took 64.71% leaving 35.29% for capital expenditure. There is need for improvement of the capital component of the expenditure.

Report of the Auditor General for Local Government on the Accounts of Kubau Local Government for the year ended 31st Dec. 2019

## **STATEMENTS OF ASSETS AND LIABILITIES**

### **TREASURIES AND BANKS:**

As at 31<sup>st</sup> December, 2019, the Local Government had a nil cash balance while the bank accounts had the sum of six hundred and sixty-two thousand, six hundred and twenty-three naira, twenty-four kobo (N662,623.24) only. The balances are in the following accounts.

Unity Main Account		N525,294.0
No.0023125621	-	2
		N41,737.6
Unity Capital Account No. 0001085978	-	1
UBA Paris Club Account No. 101175631	-	N95,591.61
<b>Total</b>	<b>=</b>	<b><u>N662,623.2</u></b>
		<b><u>4</u></b>

These balances have been verified and certified.

### **INVESTMENTS**

The book value of the Local Government's investments as at 31<sup>st</sup> December, 2019, stood at N12,850,000.00. Despite these investments nothing was realized by way of dividends. This raises the need for the diversification of the investment portfolio.

### **ADVANCES AND DEPOSITS**

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



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

## **PART 3**

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

## **KUBAU LOCAL GOVERNMENT**

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

#### **SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT**

<b>MONTHS</b>	<b>FAAC ALLOCATION</b>	<b>STATUTORY DEDUCT.</b>	<b>OTHER DEDUCTION</b>	<b>BALANCE</b>
JANUARY	181,808,090.32	60,809,590.10	23,301,778.54	97,696,721.68
FEBRUARY	178,868,768.84	61,808,335.67	13,186,044.12	103,874,389.05
MARCH	170,855,382.73	60,208,342.06	25,349,398.52	85,297,642.15
APRIL	169,971,883.52	63,537,675.58	23,646,648.54	82,787,559.40
MAY	168,523,208.63	60,201,935.71	9,140,978.26	99,180,294.66
JUNE	191,025,255.12	61,024,210.98	8,673,478.26	121,327,565.88
JULY	207,202,672.38	82,421,633.77	15,372,989.13	109,408,049.48
AUGUST	197,561,680.17	82,394,381.55	14,570,815.21	100,596,483.41
SEPTEMBER	195,204,083.40	82,481,296.58	22,202,074.45	90,520,712.37
OCTOBER	200,013,582.91	147,390,330.61	13,940,621.16	38,682,631.14
NOVEMBER	186,374,891.25	109,923,552.59	46,953,560.12	29,497,778.54
DECEMBER	176,106,189.50	119,750,908.77	23,006,539.84	33,348,740.89
<b>TOTAL</b>	<b>2,223,515,688.77</b>	<b>991,952,193.97</b>	<b>239,344,926.15</b>	<b>992,218,568.65</b>

Report of the Auditor General for Local Government on the Accounts of Kubau Local Government for the year ended 31st Dec. 2019

MONTHS	STATUTORY	VAT	SHARE OF EXC GAIN	EXCESS BANK	SHARE OF GOODS	ADDITIONAL FUND	SHARE OF FOREX	SOLID MINERALS	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
	ALLOCATION		DIFFERENCE	CHARGES	VALUE CONSIDER	FROM NNPC	EQUALISATION				
JANUARY	157,010,677.82	24,514,261.84	283,150.66								181,808,090.32
FEBRUARY	143,217,776.33	25,884,401.89	188,580.14	2,632,675.48					6,945,335.00		178,868,768.84
MARCH	135,993,358.88	20,859,407.05	244,177.92	1,301,825.31			12,456,613.57				170,855,382.73
APRIL	128,212,031.13	19,555,450.19	186,315.79		15,508,585.08	2,819,742.74	3,689,758.59				169,971,883.52
MAY	147,445,177.08	20,851,284.60	226,746.95								168,523,208.63
JUNE	165,031,588.33	25,661,086.35	332,580.44								191,025,255.12
JULY	180,452,697.07	26,451,118.28	298,857.03								207,202,672.38
AUGUST	175,815,199.47	21,455,151.54	291,329.16								197,561,680.17
SEPTEMBER	177,013,001.28	17,325,732.98	296,566.74	568,782.40							195,204,083.40
OCTOBER	172,257,904.96	19,391,148.56	271,802.29				5,639,485.48	2,453,241.62			200,013,582.91
NOVEMBER	169,881,811.82	16,216,618.78	276,460.65								186,374,891.25
DECEMBER	141,654,698.02	19,232,177.26	274,677.69				14,944,636.53				176,106,189.50
<b>TOTAL</b>	<b>1,893,985,922.19</b>	<b>257,397,839.32</b>	<b>3,171,245.46</b>	<b>4,503,283.19</b>	<b>15,508,585.08</b>	<b>2,819,742.74</b>	<b>36,730,494.17</b>	<b>2,453,241.62</b>	6,945,335.00	0.00	2,223,515,688.77

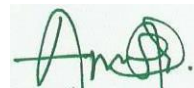
From the table above, the sum of two billion, two hundred and twenty-three million, five hundred and fifteen thousand, six hundred and eighty-eight naira, seventy-seven kobo (N2,223,515,688.77) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of nine hundred and ninety-one million, nine hundred and fifty-two thousand, one hundred and ninety-three naira, ninety-seven kobo (N991,952,193.97) only went to statutory deductions, two hundred and thirty-nine million, three hundred and forty-four thousand, nine hundred and twenty-six naira, fifteen kobo (N239,344,926.15) only went to other deduction while the remaining balance of nine hundred and ninety-two million, two hundred and eighteen thousand, five hundred and sixty-eight naira, sixty-five kobo (N992,218,568.65) only was remitted to the Local Government.

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

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

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



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