

SABON GARI LOCAL GOVERNMENT OF KADUNA STATE



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

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PART 1

REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

HON.ENGR. MOHAMMED I. USMAN	:	EXECUTIVE CHAIRMAN
HON. KHAMIS MOH'D ZAKARIYA	:	ELECTED COUNCILOR (SPEAKER)
HON. ILIYASU MUSTAPHA	:	ELECTED COUNCILOR (MAJORITY LEADER)
HON. UMAR HUSSAINI	:	ELECTED COUNCILOR
HON. BUHARI DALHATU MUSA	:	ELECTED COUNCILOR
HON. YAKUBU IBRAHIIM	:	ELECTED COUNCILOR
HON. ABDULLAHI MOH'D BELLO	:	ELECTED COUNCILOR
HON. IBRAHIM MUHAMMED	:	ELECTED COUNCILOR
HON. SANI MUSA	:	ELECTED COUNCILOR
HON. ALIYU SHU'AIBU	:	ELECTED COUNCILOR
HON. AMINU YUSUF	:	ELECTED COUNCILOR
HON. UMARU JUMARE SAMBO	:	ELECTED COUNCILOR
HON. SANI IBRAHIM ALIYU	:	COUNCIL SECRETARY

MANAGEMENT STAFF

YUSUF HAMIDU	:	DIRECTOR OF ADMIN. & FINANCE DEPARTMENT.
MOHAMMED HASSAN	:	LOCAL GOVERNMENT TREASURER
LINUS AKUT	:	DIRECTOR OF AGRIC & FORESTRY
ABUBAKAR S. RAMALAN	:	DIRECTOR OF EDU. & SOCIAL DEVELOPMENT
ILIYASU SANI	:	DIRECTOR OF WORKS & INFRASTRUCTURE
IBRAHIM ADO	:	DIRECTOR OF 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



**ENGR. MOHAMMED I. USMAN
EXECUTIVE CHIARMAN**



**HON. SANI IBRAHIM ALIYU
COUNCIL SECRETARY**



**YUSUF HAMIDU
DIRECTOR ADMIN. & FINANCE**



**MOHAMMRD HASSAN
LG. TREASURER**


1.0 CHAIRMAN'S REPORT

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


HON. MOHAMMED M. ALIYU
EXECUTIVE CHAIRMAN
03/08/2020
DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Sabon Gari Local Government together with the Financial Statements for the year ended 31st December, 2019 provide the record of the financial activities of Sabon Gari 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 Sabon Gari Local Government are contained on pages 16 to 44 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 46 to 48.

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 ₦2,543,622,392.95. The total recurrent payment charged to the Fund in line with Sabon Gari Local Government Appropriation Act 2018 was ₦2,620,969,222.77. The operation of the Fund resulted into a net recurrent deficit of ₦77,346,829.82. The closing balance of the fund as at 31st December, 2019 was ₦9,728,122.11

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		87,074,951.93		1,332,579.78
Recurrent Receipts	2,543,622,392.95		2,639,454,828.98	
Recurrent Expenditure	2,620,969,222.77		2,553,712,456.83	
Net Recurrent Surplus/(Deficit)		(77,346,829.82)		85,742,372.15
Closing Balance		9,728,122.11		87,074,951.93

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 ₦648,962,626.65 and total capital expenditure charged to the fund amounted to ₦648,962,626.65

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	648,962,626.65		458,427,660.76	
Capital Expenditure	648,962,626.65		458,427,660.76	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,543,622,392.95 and total payment was ₦2,620,969,222.77. An overall deficit cash flow of ₦77,346,829.82 was recorded during the year. The liquidity position as at 31st December, 2018 was ₦9,728,122.11

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		87,074,951.93		1,332,579.78
Total Receipts	2,543,622,392.95		2,639,454,828.98	
Total Payments	2,620,969,222.77		2,553,712,456.83	
Net Cash Surplus/(Deficit)		(77,346,829.82)		85,742,372.15
Closing Cash/Bank Balance		9,728,122.11		87,074,951.93
Represented by:				
Consolidated Revenue Fund	9,728,122.11		87,074,951.93	
Capital Development Fund	-		-	
Total Public Funds		9,728,122.11		87,074,951.93

3.0 COMPUTERIZATION OF ADMIN AND FINANCE - FINAL ACCOUNTS UNIT

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

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

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



Participants during the production of the Annual Accounts of Sabon Gari LG at Mold Computers and Communication Ltd Kaduna.

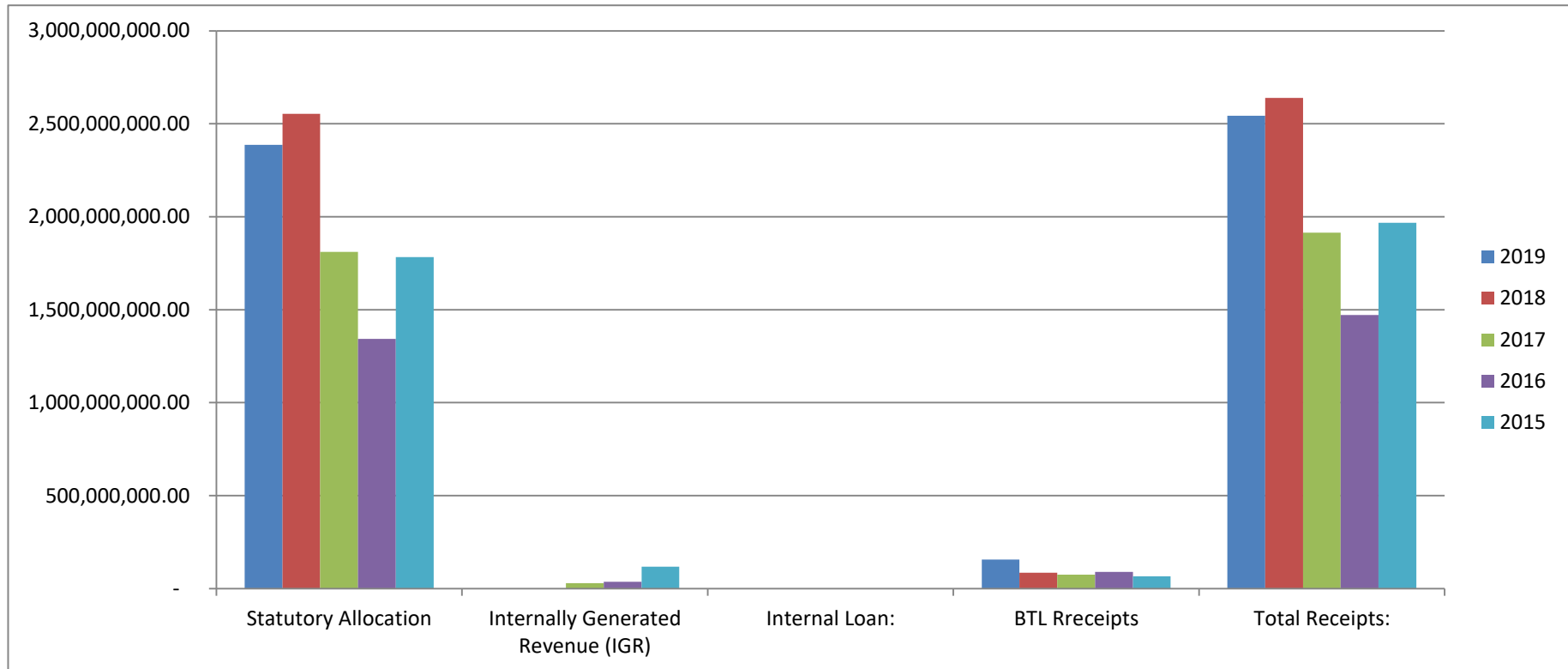
3.1 CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
Opening Balance	1,332,579.78	87,074,951.93	154,228,229.00	575,008,684.00	487,933,732.07-		
RECEIPTS:							
Statutory Allocation	2,554,137,622.36	2,386,082,975.93	2,425,634,784.00	2,425,634,784.00	39,551,808.07-		
Internally Generated Revenue	269,000.00	1,500,000.00	200,707,859.00	200,707,859.00	199,207,859.00-		
Transfer from CRF	458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35-	906,435,112.00	906,592,612.00
BTL Receipts	85,048,206.62	156,039,417.02			156,039,417.02+		
Total Current Year Receipts	3,097,882,489.74	3,192,585,019.60	3,481,430,940.00	3,481,430,940.00	288,845,920.40-	906,435,112.00	906,592,612.00
Total Funds Available	3,099,215,069.52	3,279,659,971.53	3,635,659,169.00	4,056,439,624.00	776,779,652.47-	906,435,112.00	906,592,612.00
Recurrent Expenditure: Economic Classification							
Employees Compensation	987,992,192.39	1,188,639,295.09	1,191,382,459.00	1,256,512,403.00	67,873,107.91+	1,327,707,951.00	1,394,093,348.00
Social Benefits	403,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10+	24,525,529.00	24,525,529.00
Overhead Costs	508,218,644.05	531,974,280.11	536,933,642.00	576,544,989.00	44,570,708.89+	624,950,976.00	411,031,038.00
CRFC - Settlement of Liabilities	110,578,989.00	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+		
BTL Payments	85,048,206.62	156,039,417.02			156,039,417.02-		
Transfer to Capital Development Fund	458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35+	906,435,112.00	906,592,612.00
Total Recurrent Expenditure	2,553,712,456.83	2,620,969,222.77	2,626,342,643.00	2,815,047,940.00	194,078,717.23+	2,883,619,568.00	2,736,242,527.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	7,880,000.00	6,030,000.00	14,490,000.00	14,490,000.00	8,460,000.00+	8,990,000.00	8,990,000.00
04 Improvement to Human Health	3,000,000.00	41,207,960.07	73,500,000.00	73,500,000.00	32,292,039.93+	25,000,000.00	25,000,000.00
05 Enhancing Skills and Knowledge	13,700,711.61	77,745,138.80	115,486,643.00	127,282,223.00	49,537,084.20+	41,000,000.00	41,000,000.00
06 - Housing and Urban Development	34,706,512.52	30,000,000.00	47,180,124.00	47,180,124.00	17,180,124.00+		
09 Environmental Improvement	94,375,543.07	53,056,253.00	63,623,454.00	63,623,454.00	10,567,201.00+	92,035,200.00	92,035,200.00
10 Water Resources and Rural Development	12,000,000.00	16,432,000.00	26,500,000.00	26,500,000.00	10,068,000.00+	23,650,000.00	23,807,500.00
11 Information Communication & Technology		1,250,000.00	11,500,000.00	11,500,000.00	10,250,000.00+		
13 Reform of Government and Governance	45,442,500.00	112,315,137.35	197,719,727.00	242,072,386.00	129,757,248.65+	29,000,000.00	29,000,000.00
14 Power	132,843,673.11	114,197,269.15	215,555,593.00	215,555,593.00	101,358,323.85+	207,305,593.00	207,305,593.00
17 Road	114,478,720.45	196,728,868.28	243,760,985.00	419,687,904.00	222,959,035.72+	479,454,319.00	479,454,319.00
Total Capital Expenditure by Programme	458,427,660.76	648,962,626.65	1,009,316,526.00	1,241,391,684.00	592,429,057.35+	906,435,112.00	906,592,612.00
Total Expenditure (Budget Size)	3,012,140,117.59	3,269,931,849.42	3,635,659,169.00	4,056,439,624.00	786,507,774.58+	3,790,054,680.00	3,642,835,139.00
Budget Surplus/(Deficit)	87,074,951.93	9,728,122.11			9,728,122.11+	2,883,619,568.00	2,736,242,527.00
Financing of Deficit by Borrowing							
Closing Balance	87,074,951.93	9,728,122.11			9,728,122.11+	2,883,619,568.00	2,736,242,527.00

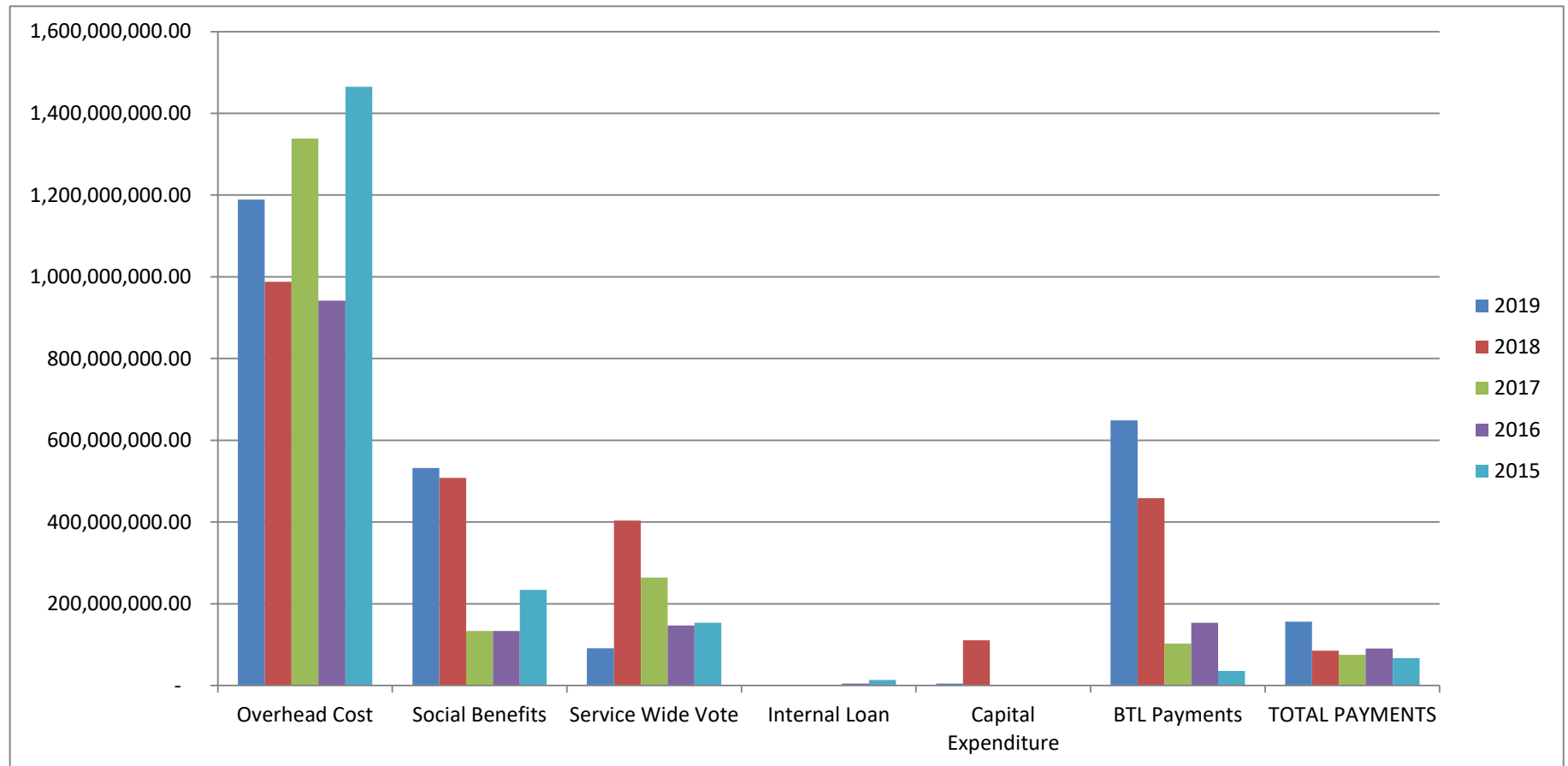
3.2 FIVE YEARS FINANCIAL SUMMARY

	2019	2018	2017	2016	2015
RECEIPTS:	₦	₦	₦	₦	₦
Statutory Allocation	2,386,082,975.93	2,554,137,622.36	1,810,439,440.17	1,343,133,221.60	1,782,688,791.28
Internally Generated Revenue (IGR)	1,500,000.00	269,000.00	29,007,427.44	37,150,819.62	118,400,607.94
BTL Receipts	156,039,417.02	85,048,206.62	75,249,770.84	90,631,106.40	66,817,251.61
Total Receipts:	2,543,622,392.95	2,639,454,828.98	1,914,696,638.45	1,470,915,147.62	1,967,906,650.83
PAYMENTS:					
Employees Compensation	1,188,639,295.09	987,992,192.39	1,338,501,337.46	941,896,053.10	1,464,924,463.55
Overhead Cost	531,974,280.11	508,218,644.05	133,339,538.50	133,342,130.00	234,073,501.80
Social Benefits	90,853,603.90	403,446,764.01	264,313,462.77	146,467,425.04	153,422,855.76
Settlement of Liabilities				4,474,987.00	13,699,172.90
Repayment of internal Loan	4,500,000.00	110,578,989.00			
Capital Expenditure	648,962,626.65	458,427,660.76	102,522,313.00	153,550,304.00	35,202,765.53
BTL Payments	156,039,417.02	85,048,206.62	75,249,770.84	90,631,106.40	66,817,251.61
TOTAL PAYMENTS	2,620,969,222.77	2,553,712,456.83	1,913,926,422.57	1,470,362,005.54	1,968,140,011.15
CASH BALANCES:					
Net Cash Surplus/(Deficit)	(77,346,829.82)	85,742,372.15	770,215.88	553,142.08	(233,360.32)
Opening Cash Balance	87,074,951.93	1,332,579.78	562,363.90	9,221.82	242,582.14
Closing Cash Balance	9,728,122.11	87,074,951.93	1,332,579.78	562,363.90	9,221.82

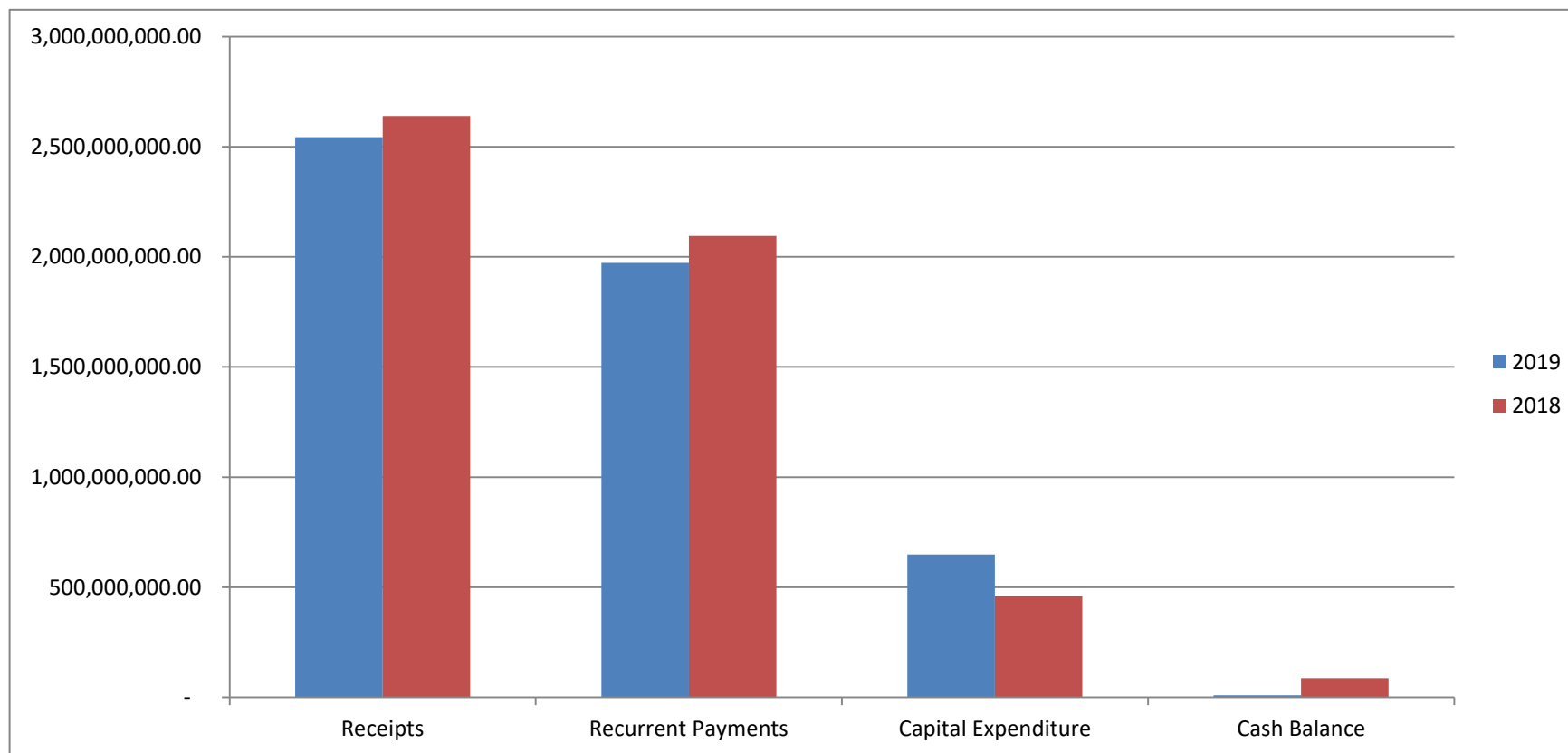
ACTUAL RECEIPTS FOR 5 YEARS



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

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

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




ALH. ABUBAKAR RUFA'I
TREASURER



DATE


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

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



ALH. ABUBAKAR RUFA'I
TREASURER
 03/08/2020

DATE



HON. MOHAMMED M. ALIYU
EXECUTIVE CHAIRMAN
 03/08/2020

DATE

*a*UDIT CERTIFICATE

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

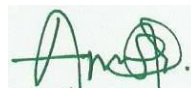
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts 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 Sabon Gari Local Government Council of Kaduna State for the year ended 31st December, 2019 subject to the presentation of outstanding payment vouchers to the tune of two hundred and forty thousand naira (240,000.00) only for audit inspection.



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

STATEMENT NO. 1
CASHFLOW STATEMENT

	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:		₦	₦
Statutory Allocation	1	1,859,002,874.16	2,110,807,623.05
Share of Value Added Tax	2	527,080,101.77	443,329,999.31
Independent Revenue	3	1,500,000.00	269,000.00
Total Receipts		2,387,582,975.93	2,554,406,622.36
Recurrent Payments:			
Employees Compensation	4	1,188,639,295.09	987,992,192.39
Social Benefits	5	90,853,603.90	403,446,764.01
Overhead Cost	6	531,974,280.11	508,218,644.05
CRFC - (Excluding Social Benefits and Public Debt)	7	4,500,000.00	110,578,989.00
Total Payments		1,815,967,179.10	2,010,236,589.45
Net Cash Flow from Operating Activities		571,615,796.83	544,170,032.91
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	6,030,000.00	7,880,000.00
Improvement to Human Health	11	41,207,960.07	3,000,000.00
Enhancing Skills and Knowledge	12	77,745,138.80	13,700,711.61
Housing and Urban Development	13	30,000,000.00	34,706,512.52
Environmental Improvement	16	53,056,253.00	94,375,543.07
Water Resources and Rural Development	17	16,432,000.00	12,000,000.00
Information and Communication Technology	18	1,250,000.00	
Reform of Government and Governance	20	112,315,137.35	45,442,500.00
Power	21	114,197,269.15	132,843,673.11
Road	24	196,728,868.28	114,478,720.45
Net Cash Flow from Investing Activities	29	648,962,626.65	458,427,660.76
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	156,039,417.02	85,048,206.62
Below-The-Line Payments	37	156,039,417.02	85,048,206.62
Net Movement			
Net Surplus(Deficit) for the Year		(77,346,829.82)	85,742,372.15
Opening Balance		87,074,951.93	1,332,579.78
Closing Balance	38	9,728,122.11	87,074,951.93

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2019 N	Actual 2018 N
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	9,728,122.11	87,074,951.93
Sub Total		9,728,122.11	87,074,951.93
Investments and Other Assets			
Investments	40	11,555,000.00	11,555,000.00
Advances	41		36,855,568.00
Sub Total		11,555,000.00	48,410,568.00
Total Assets		21,283,122.11	135,485,519.93
Public Funds:			
Consolidated Revenue Fund	42	9,728,122.11	87,074,951.93
Capital Development Fund	43		
Other Funds	44	11,555,000.00	11,555,000.00
Sub - Total: Public Funds		21,283,122.11	98,629,951.93
LIABILITIES:			
Liability Over Assets	45		36,855,568.00
Sub Total: Liabilities			36,855,568.00
Public Funds + Liabilities		21,283,122.11	135,485,519.93

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		1,332,579.78	87,074,951.93		188,705,297.00	101,630,345.07		
Add: Recurrent Receipts:								
Statutory Allocation		1,873,379,956.16	1,814,126,132.35	1,830,523,455.00	1,830,523,455.00	16,397,322.65		
Share of VAT		443,329,999.31	527,080,101.77	518,244,125.00	518,244,125.00	8,835,976.77		
Excess Crude		13,504,242.38						
NNPC Refunds		3,241,018.17						
Refund from Paris Club		151,225,955.10						
10% Allocation from State		2,082,900.00		76,867,204.00	76,867,204.00	76,867,204.00		
Exchange Rate Difference		20,201,497.67	2,816,166.70			2,816,166.70		
Solid Minerals			2,565,417.24			2,565,417.24		
Share of Fore Equalization		42,597,679.74	35,181,755.33			35,181,755.33		
Excess Bank Charges Recovered		4,574,373.83	4,313,402.54			4,313,402.54		
Sub Total: Statutory Allocation		2,554,137,622.36	2,386,082,975.93	2,425,634,784.00	2,425,634,784.00	39,551,808.07		
Direct Taxes	49			12,525,000.00	12,525,000.00	12,525,000.00		
Licenses	50			3,187,605.00	3,187,605.00	3,187,605.00		
Rates	51		1,500,000.00	125,658,254.00	125,658,254.00	124,158,254.00		
Fees	52			52,337,000.00	52,337,000.00	52,337,000.00		
Sales	54	269,000.00						
Earnings	55			7,000,000.00	7,000,000.00	7,000,000.00		
Sub-Total: Independent Revenue		269,000.00	1,500,000.00	200,707,859.00	200,707,859.00	199,207,859.00		
Total Recurrent Receipts		2,554,406,622.36	2,387,582,975.93	2,626,342,643.00	2,626,342,643.00	238,759,667.07		
Total Funds Available		2,555,739,202.14	2,474,657,927.86	2,626,342,643.00	2,815,047,940.00	340,390,012.14		
Less Recurrent Payments:								
Employees Compensation	63	987,992,192.39	1,188,639,295.09	1,191,382,459.00	1,256,512,403.00	67,873,107.91	1,327,707,951.00	1,394,093,348.00
Social Benefits	64	403,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10	24,525,529.00	24,525,529.00
Overhead Cost	65	471,363,076.05	531,974,280.11	536,933,642.00	576,544,989.00	44,570,708.89	624,950,976.00	411,031,038.00
Advances Granted		36,855,568.00						
CRFC - (Excluding Social Benefits and Public Debts)	66	110,578,989.00	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00		
Total Recurrent Payments		2,010,236,589.45	1,815,967,179.10	1,771,254,346.00	1,959,959,643.00	143,992,463.90	1,977,184,456.00	1,829,649,915.00
Other Cash Movement								
Below-The-Line Receipts	67	85,048,206.62	156,039,417.02			156,039,417.02		
Below-The-Line Payments	68	85,048,206.62	156,039,417.02			156,039,417.02		
Net Movement								
Net Recurrent Funds before Transfers		545,502,612.69	658,690,748.76	855,088,297.00	855,088,297.00	196,397,548.24	1,977,184,456.00	1,829,649,915.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Total Appropriations/Transfers		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Closing Balance		87,074,951.93	9,728,122.11			9,728,122.11	2,883,619,568.00	2,736,242,527.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2018 N	Actual 2019 N	Budget 2019 N	Revised Budget 2019 N	Variance 2019 N	Proposed Budget 2020 N	Proposed Budget 2021 N
Opening Balance				154,228,229.00	386,303,387.00	386,303,387.00		
Add: Revenue								
Transfer from Consolidated Revenue		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Sub Total: Capital Receipts		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Total Capital Funds Available		458,427,660.76	648,962,626.65	1,009,316,526.00	1,241,391,684.00	592,429,057.35	906,435,112.00	906,592,612.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	45,442,500.00	112,315,137.35	177,719,727.00	222,072,386.00	109,757,248.65	29,000,000.00	29,000,000.00
Economic Affairs	74	255,202,393.56	318,206,137.43	485,306,578.00	661,233,497.00	343,027,359.57	695,749,912.00	695,749,912.00
Environmental Protection	75	94,375,543.07	53,056,253.00	63,623,454.00	63,623,454.00	10,567,201.00	92,035,200.00	92,035,200.00
Housing and Community Development	76	46,706,512.52	46,432,000.00	93,680,124.00	93,680,124.00	47,248,124.00	23,650,000.00	23,807,500.00
Health	77	3,000,000.00	41,207,960.07	73,500,000.00	73,500,000.00	32,292,039.93	25,000,000.00	25,000,000.00
Education	79	13,700,711.61	77,745,138.80	115,486,643.00	127,282,223.00	49,537,084.20	41,000,000.00	41,000,000.00
Total Capital Expenditure		458,427,660.76	648,962,626.65	1,009,316,526.00	1,241,391,684.00	592,429,057.35	906,435,112.00	906,592,612.00

NOTES TO CASH FLOW STATEMENT

		Actual	Actual
		2019	2018
		₦	₦
Note 1 - Statutory Allocation			
25001001/11010001 Statutory Allocation		1,814,126,132.35	1,873,379,956.16
25001001/11010003 Excess Crude			13,504,242.38
25001001/11010006 NNPC Refunds			3,241,018.17
25001001/11010009 Refund from Paris Club			151,225,955.10
25001001/11010011 10% Allocation from State			2,082,900.00
25001001/11010013 Exchange Rate Difference		2,816,166.70	20,201,497.67
20001001/11000018 Solid Minerals		2,565,417.24	
20001001/11010019 Share of Fore Equalization		35,181,755.33	42,597,679.74
20001001/11010020 Excess Bank Charges Recovered		4,313,402.54	4,574,373.83
Total		1,859,002,874.16	2,110,807,623.05
Note 2 - Share of Value Added Tax			
This represent Share of VAT from FAAC		527,080,101.77	443,329,999.31
Note 3 - Independent Revenue			
Rates		1,500,000.00	
Sales			269,000.00
Total		1,500,000.00	269,000.00
Note 4 - Employees Compensation			
Contribution for Primary Teachers Salaries		760,314,226.91	578,433,695.87
Local Government Staff	3A	428,325,068.18	409,558,496.52
Total		1,188,639,295.09	987,992,192.39
Note 4A - Local Government Staff			
Sabon Local Government		428,325,068.18	409,558,496.52
Total		428,325,068.18	409,558,496.52
Note 5 - Social Benefits			
Contribution to Local Government Pension Fund		90,853,603.90	362,446,764.01
Other Pension Requirement			41,000,000.00
Total		90,853,603.90	403,446,764.01
Note 6 - Overhead Costs			
Transport and Travelling		30,855,255.00	16,233,516.48
Utilities		3,003,000.00	3,516,000.00
Material and Supplies		32,729,390.93	49,505,317.31
Maintenance Services		11,828,300.00	15,001,950.00
Training		57,574,779.15	18,190,579.53

NOTES TO CASH FLOW STATEMENT – Cont'd

		Actual 2019	Actual 2018
		₦	₦
Other Services		106,863,480.75	60,373,500.00
Consulting & Professional Services		5,299,000.00	14,480,000.00
Fuel and Lubricants			170,000.00
Financial Charges		3,500,391.02	6,496,464.10
Miscellaneous Expenses		278,376,683.26	287,395,748.63
Staff Loans and Advances			36,855,568.00
Local Grants and Contributions		1,944,000.00	
Total		531,974,280.11	508,218,644.05
Note 7 - CRFC (Excluding Social Benefits and Public Debts)			
25001001/22060203 Settlement of Liabilities		4,500,000.00	110,578,989.00
Total		4,500,000.00	110,578,989.00
Note 8 - Economic Empowerment Through Agriculture			
15001001/23010127/01000004 Purchase of Agrochemical		4,000,000.00	2,980,000.00
15001001/23010127/01000008 Purchase of Irrigation Pumps		2,000,000.00	4,900,000.00
15001001/23020113/01000016 Construction / Provision of Agric facilities		30,000.00	
Total		6,030,000.00	7,880,000.00
Note 11 - Improvement to Human Health			
21001001/23030126/04000012 Contribution to Primary Health Care Agency		5,000,000.00	
21001001/23010122/04000018 Purchase of Medical Equipment		15,000,000.00	3,000,000.00
21001001/23020106/04000021 Construction of PHC Clinic		11,992,960.07	
21001001/23050101/04000022 Food and Nutrition Programme		2,000,000.00	
21001001/23010122/04000023 Purchase of Emergency Relief Materials		7,087,500.00	
21001001/23030105/04000024 Rehabilitation/Renovation of PHC		127,500.00	
Total		41,207,960.07	3,000,000.00
Note 12 - Enhancing Skills and Knowledge			
17001001/23010124/05000010 Teaching aid material		26,945,000.00	13,700,711.61
17001001/23020107/05000023 Completion of Fence of Primary School Marmara		30,200,000.00	
17001001/23030106/05000025 Renovation of Primary School at Amina		20,600,138.80	
Total		77,745,138.80	13,700,711.61
Note 13 - Housing and Urban Development			
34001001/23010101/06000009 Purchase of land for staff quarters			16,000,000.00
34001001/23020104/06000010 Construction/Provision of Residential Buildings		30,000,000.00	12,399,882.08
17001001/23020104/06000001 Fencing of Chikali Eidl Praying ground			6,306,630.44
Total		30,000,000.00	34,706,512.52

NOTES TO CASH FLOW STATEMENT – Cont'd

		Actual	Actual
		2019	2018
		₦	₦
Note 16 - Environmental Improvement		53,056,253.00	94,375,543.07
34001001/23020118/09000003	Completion of Drainage at Basawa Central	23,543,000.00	
34001001/23020116/09000057	Construction of Drainage Samaru ward		94,375,543.07
21001001/23040105/09000005	Refuse collection and disposal	29,513,253.00	
Total		53,056,253.00	94,375,543.07
Note 17 - Water Resources and Rural Development		16,432,000.00	12,000,000.00
34001001/23020105/10000007	Construction / Provision of Boreholes	15,432,000.00	12,000,000.00
17001001/23020105/10000001	SHAWN 1	1,000,000.00	
Total		16,432,000.00	12,000,000.00
Note 18 - Information and Communication Technology			
25001001/23010113/11000002	Purchase of Information Equipment	1,000,000.00	
17001001/23020127/11000002	Installation of Intercom at LG Secretariat	250,000.00	
Total		1,250,000.00	
Note - 20 Reform of Government and Governance			
25001001/23010112/13000004	Purchase of Furniture for New Local Govt. Secretariat		9,642,500.00
25001001/23030121/13000009	Rehabilitation of District Head Office Bomo	15,912,801.65	
25001001/23000000/13000012	Purchase of 5 official Vehicles for Directors	11,450,000.00	
25001001/23010105/13000013	Purchase of Official Vehicle for Chairman		34,200,000.00
25001001/23010114/13000014	Purchase of 2No Desktops printers photocopier generator	2,150,000.00	
25001001/23010101/13000015	Purchase / Acquisition Of Land	2,315,000.00	
25001001/23010128/13000016	Provision of Facilities for Security Agencies	20,000,000.00	
25001001/23010112/13000017	Purchase of Office Furniture	15,000,000.00	
25001001/23050101/13000018	Settlement of Capital Liabilities	30,000,000.00	
34001001/23020118/13000006	Fencing of Jushi PHC Jushi clinic Ang Kudu	9,087,335.70	
17001001/23010123/13000006	Fire services equipment	6,400,000.00	1,600,000.00
Total		112,315,137.35	45,442,500.00
Note 21 - Power			
34001001/23010119/14000056	Purchase of Power Generator (Mai kano)	3,753,500.00	
34001001/23020103/14000057	Construction/Provision of Electricity	37,570,561.58	70,000,000.00
34001001/23010119/14000058	Purchase and Installation of Transformers	48,394,561.60	62,843,673.11
34001001/23020103/14000059	Provision for Solar Home System	2,753,556.15	
34001001/23020103/14000060	Construction/Provision of Electricity	8,971,501.87	
34001001/23020103/14000061	Purchase and Installation of Solar Inverter @ LG Secretariat	12,753,587.95	
Total		114,197,269.15	132,843,673.11

NOTES TO CASH FLOW STATEMENT – Cont'd

		Actual	Actual
		2019	2018
		₦	₦
Note 24 - Road			
34001001/23020114/17000025 Construction of Road at Dogarawa Central			114,478,720.45
34001001/23020114/17000026 Construction of Jaja Road		154,313,868.28	
34001001/23030113/17000049 Rehabilitation/Repairs - Roads		27,622,000.00	
34001001/23020114/17000050 Construction of Culvert		14,793,000.00	
Total		196,728,868.28	114,478,720.45
Note 29 - Net Cash Flow From Investment Activities By Sector:			
Capital Expenditure by Economic Sector		395,018,473.13	389,977,818.71
Capital Expenditure by Social Sector		253,944,153.52	68,449,842.05
Total	29A	648,962,626.65	458,427,660.76
Note 29A - Net Cash Flow From Investment Activities By Economic:			
Purchase of Fixed Assets General		165,495,561.60	148,866,884.72
Construction and Provision of Fixed Assets General		352,691,371.60	309,560,776.04
Rehabilitation and Repairs of Fixed Assets General		69,262,440.45	
Preservation of the Environment General		29,513,253.00	
Acquisition of Non Tangible Assets		32,000,000.00	
Total - 29A	29B	648,962,626.65	458,427,660.76
Note 29B - Net Cash Flow From Investment Activities By Location:			
Hanwa Ward		4,000,000.00	2,980,000.00
Muchia Ward		70,721,213.07	3,000,000.00
Bomo Ward		15,912,801.65	
Dogarawa Ward		558,298,611.93	342,072,117.69
Basawa Ward		30,000.00	
Samaru Ward			110,375,543.07
Total - 29B		648,962,626.65	458,427,660.76
Note 36 - BTL Receipts			
25001001/12150001 Withholding Taxes due to FIRS		550,000.00	
25001001/12150002 VAT due to FIRS		1,188,889.27	
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue		20,655,177.22	9,288,826.97
25001001/12150004 Union Deductions		1,620,397.79	6,794,726.21
25001001/12150005 Deposits		29,375,913.71	20,217,603.56
25001001/12150006 Loans deduction for Salary Other Deduction for Payroll		992,740.63	9,553,044.00
25001001/12150007 Monthly Net Total Salary Control Accounts		79,257.13	
25001001/12150008 10% Contract Retention Fee		5,805,883.31	3,000,000.00
25001001/12150000 SIGMA Pension Deduction		44,945,436.82	

NOTES TO CASH FLOW STATEMENT – Cont'd

		Actual 2019	Actual 2018
		₦	₦
25001001/12150010	WHT Due to BIR	2,500,000.00	
25001001/12150012	NULGE	1,106,794.66	3,271,927.41
25001001/12150014	MHWU Deduction		53,044.00
25001001/12150015	Party Deduction	3,351,987.52	
25001001/12150020	Sharp Sharp Loan Deduction		4,132,576.31
25001001/12150023	Council Loan Deduction	1,188,892.27	
25001001/12150026	NULGE Loan	540,360.26	
25001001/12150028	Motor Vehicle Loan Deduction	1,188,889.27	
25001001/12150029	Mosque Contribution	630,000.00	
25001001/12150030	Refund of Unclaimed Salary	20,000,000.00	
25001001/12150032	NUT Deduction	116,275.77	7,000,539.70
25001001/12150034	ENDWELL		19,499,629.70
25001001/12150035	Credit Direct	230,174.25	
25001001/12150036	National Housing Fund Deduction	1,558,512.12	2,207,288.76
25001001/12150039	AOPSHON	18,413,835.02	29,000.00
Total		156,039,417.02	85,048,206.62
Note 37 - Below the Line Payments			
25001001/22080001	With-Holding Taxes due to FIRS	550,000.00	
25001001/22080002	Vat due to FIRS	1,188,889.27	
25001001/22080003	'Unions Deductions	20,655,177.22	9,288,826.97
25001001/22080004	PAYE Deductions Remittances to BIR	1,620,397.79	6,794,726.21
25001001/22080005	Deposits	29,375,913.71	20,217,603.56
25001001/22080006	Loans Deduction for Salary Other Deduction for Payroll	992,740.63	9,553,044.00
25001001/22080007	Monthly Net Total Salary Control Accounts	79,257.13	
25001001/22080008	10% Contract Retention Fee	5,805,883.31	3,000,000.00
25001001/22080009	SIGMA Pension Deduction	44,945,436.82	
25001001/22080010	WHT Due to BIR	2,500,000.00	
25001001/22080012	NULGE Deductions	1,106,794.66	3,271,927.41
25001001/22080014	MHWU Deduction		53,044.00
25001001/22080015	Party Deduction	3,351,987.52	
25001001/22080020	Sharp Sharp Loan Deduction		4,132,576.31
25001001/22080023	Council Loan Deduction	1,188,892.27	
25001001/22080026	NULGE Loan	540,360.26	
25001001/22080028	Motor Vehicle Loan Deduction	1,188,889.27	
25001001/22080029	Mosque Contribution	630,000.00	
25001001/22080030	Refund of Unclaimed Salary	20,000,000.00	
25001001/22080032	NUT Deduction	116,275.77	7,000,539.70

NOTES TO CASH FLOW STATEMENT – Cont'd

		Actual	Actual
		2019	2018
		₦	₦
25001001/22080034	ENDWELL Deductions		19,499,629.70
25001001/22080035	Credit Direct Deduction	230,174.25	
25001001/22000036	National Housing Fund Deduction	1,558,512.12	2,207,288.76
25001001/22080039	AOPSHON	18,413,835.02	29,000.00
Total		156,039,417.02	85,048,206.62
Note 38 - Closing Balance			
20001001/31010104	UBA - Main Account	8,676,243.70	
20001001/31010105	UBA - Project Account	1,003,740.00	
20001001/31010116	Zenith Bank - Project Account	37,052.70	13,723,707.90
20001001/31010100	Zenith Bank - OPS Account	11,085.71	73,351,244.03
Sub Total: Cash and Bank		9,728,122.11	87,074,951.93
Total Consolidated Cash & Bank Balances		9,728,122.11	87,074,951.93

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual 2019	Actual 2018
	₦	₦
Note 39 - Treasuries and Banks		
UBA - Main Account	8,676,243.70	
UBA - Project Account	1,003,740.00	
Zenith Bank - Project Account	37,052.70	13,723,707.90
Zenith Bank - OPS Account	11,085.71	73,351,244.03
Total	9,728,122.11	87,074,951.93
Note 40 - Investments		
Ikara Food Processing Company	130,000.00	130,000.00
Champion Soap Zaria	100,000.00	100,000.00
Kachia Ginger Processing Company	200,000.00	200,000.00
Urban Development Bank	500,000.00	500,000.00
NUB International Bank Plc	3,000,000.00	3,000,000.00
Makarfi Sugar Industry	1,625,000.00	1,625,000.00
Intercity Bank Plc	3,000,000.00	3,000,000.00
Oceanic Bank Plc	3,000,000.00	3,000,000.00
Total	11,555,000.00	11,555,000.00
Note 41 - Advances		
Hon. Bello Lawal - Vice Chairman		3,412,224.00
Hon. k. Hamis mohammed zakariya - Councilor Hanwa Ward		3,040,304.00
Hon. Ismaila Mustapher - Councilor Basawa Ward		3,040,304.00
Hon. Yakubu Ibrahim - Councilor Jushi Ward		3,040,304.00
Hon. Aliyu Shu'aibu - Councilor Chikaji Ward		3,040,304.00
Hon. Abdullahi Mohammed - Councilor Muchia Ward		3,040,304.00
Hon. Buhari Dalhatu - Councilor Jama'a Ward		3,040,304.00
Hon. Sani Musa - Councilor Ang. Gabas Ward		3,040,304.00
Hon. Ibrahim Muhammed - Councilor Ang. Zabi Ward Ward		3,040,304.00
Hon. Aminu Yusuf - Councilor Smaru Ward Ward		3,040,304.00
Hon. Umar Hussaini - Councilor Dogarawa Ward		3,040,304.00
Hon. Jumare Sambo - Councilor Bumo Ward		3,040,304.00
Total		36,855,568.00
Note 42 - Consolidated Revenue Fund		
Opening Balance	87,074,951.93	1,332,579.78
Add/(Less) Net Recurrent Surplus/(Deficit)	(77,346,829.82)	85,742,372.15
Closing Balance	9,728,122.11	87,074,951.93

Notes To Statement Of Assets And Liabilities – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 42 - Consolidated Revenue Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Radio/Television Station License			1,313,000.00	1,313,000.00	1,313,000.00		
Cart/Truck License			1,874,605.00	1,874,605.00	1,874,605.00		
Total			3,187,605.00	3,187,605.00	3,187,605.00		
Note 51 - Rates							
Shops and Kiosk Rates			6,000,000.00	6,000,000.00	6,000,000.00		
Land use Charges (Private and Commercial Property)		1,500,000.00	119,658,254.00	119,658,254.00	118,158,254.00		
Total		1,500,000.00	125,658,254.00	125,658,254.00	124,158,254.00		
Note 52 - Fees							
Naming of Street Registration Fees			3,500,000.00	3,500,000.00	3,500,000.00		
Marriage/Divorce Fees			3,000,000.00	3,000,000.00	3,000,000.00		
Advertising Fees			5,000,000.00	5,000,000.00	5,000,000.00		
Customary Right of Occupancy Fees			3,030,000.00	3,030,000.00	3,030,000.00		
Parking Fees			2,525,000.00	2,525,000.00	2,525,000.00		
On and Off Liquor Fees			3,535,000.00	3,535,000.00	3,535,000.00		
Domestic Animal Fee			757,500.00	757,500.00	757,500.00		
Slaughter Slab Fees			1,717,000.00	1,717,000.00	1,717,000.00		
Merriment and Road Closure Levies			2,000,000.00	2,000,000.00	2,000,000.00		
Public Convenience Sewage and Refuse Disposal Fees			757,500.00	757,500.00	757,500.00		
Fee Structure for Masts			20,000,000.00	20,000,000.00	20,000,000.00		
Religious Places Establishment Fees			5,000,000.00	5,000,000.00	5,000,000.00		
Other Levies and Fees			1,515,000.00	1,515,000.00	1,515,000.00		
Total			52,337,000.00	52,337,000.00	52,337,000.00		
Note 54 - Sales							
Sales of Indigene Certificate	269,000.00						
Total	269,000.00						
Note 55 - Earnings							
Earning from Motor Park			7,000,000.00	7,000,000.00	7,000,000.00		
Total			7,000,000.00	7,000,000.00	7,000,000.00		
Note 63 - Employee Compensation							
Department of Admin and Finance	233,888,955.55	261,711,558.30	263,658,312.00	263,658,312.00	1,946,753.70	209,041,680.00	219,493,764.00
Department of Education & Social Development				65,129,944.00	65,129,944.00	924,509,780.00	970,735,269.00
Department of Primary Health Care	175,669,540.97	166,613,509.88	166,743,128.00	166,743,128.00	129,618.12	194,156,491.00	203,864,315.00
Contribution to Primary Education	578,433,695.87	760,314,226.91	760,981,019.00	760,981,019.00	666,792.09		

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – Cont'd

	Actual 2018 ₦	Actual 2019 ₦	Budget 2019 ₦	Revised Budget 2019 ₦	Variance 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
Total	987,992,192.39	1,188,639,295.09	1,191,382,459.00	1,256,512,403.00	67,873,107.91	1,327,707,951.00	1,394,093,348.00
Note 64 - Social Benefits							
Contribution to Local Government Pension Fund	362,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10	24,525,529.00	24,525,529.00
Other Pension Requirement	41,000,000.00						
Total	403,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10	24,525,529.00	24,525,529.00
Note 65 - Overhead Cost							
Department of Admin and Finance	247,892,463.57	448,064,054.93	450,365,642.00	475,976,989.00	27,912,934.07	488,088,523.00	322,489,585.00
Department of Agriculture & Forestry	7,860,000.00	4,680,000.00	4,790,000.00	4,790,000.00	110,000.00	12,690,000.00	3,190,000.00
Department of Finance	36,855,568.00						
Department of Works and Infrastructure	26,038,950.00	21,056,300.00	22,728,000.00	22,728,000.00	1,671,700.00	16,626,000.00	4,266,000.00
Department of Education & Social Development	149,068,036.48	18,900,403.18	19,200,000.00	19,200,000.00	299,596.82	43,050,000.00	19,050,000.00
Department of Primary Health Care	40,503,626.00	39,273,522.00	39,850,000.00	53,850,000.00	14,576,478.00	64,496,453.00	62,035,453.00
Total	508,218,644.05	531,974,280.11	536,933,642.00	576,544,989.00	44,570,708.89	624,950,976.00	411,031,038.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liabilities	110,578,989.00	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00		
Total	110,578,989.00	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00		
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS		550,000.00			550,000.00		
VAT due to FIRS		1,188,889.27			1,188,889.27		
PAYE Taxes due to State Board of Internal Revenue	9,288,826.97	20,655,177.22			20,655,177.22		
Union Deductions	6,794,726.21	1,620,397.79			1,620,397.79		
Deposits	20,217,603.56	29,375,913.71			29,375,913.71		
Loans deduction for Salary Other Deduction for Payroll	9,553,044.00	992,740.63			992,740.63		
Monthly Net Total Salary Control Accounts		79,257.13			79,257.13		
10% Contract Retention Fee	3,000,000.00	5,805,883.31			5,805,883.31		
SIGMA Pension Deduction		44,945,436.82			44,945,436.82		
WHT Due to BIR		2,500,000.00			2,500,000.00		
NULGE	3,271,927.41	1,106,794.66			1,106,794.66		
MHWU Deduction	53,044.00						
Party Deduction		3,351,987.52			3,351,987.52		
Sharp Sharp Loan Deduction	4,132,576.31						
Council Loan Deduction		1,188,892.27			1,188,892.27		
NULGE Loan		540,360.26			540,360.26		
Motor Vehicle Loan Deduction		1,188,889.27			1,188,889.27		
Mosque Contribution		630,000.00			630,000.00		
Refund of Unclaimed Salary		20,000,000.00			20,000,000.00		
NUT Deduction	7,000,539.70	116,275.77			116,275.77		
ENDWELL	19,499,629.70						

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Credit Direct		230,174.25			230,174.25		
National Housing Fund Deduction	2,207,288.76	1,558,512.12			1,558,512.12		
AOPSHON	29,000.00	18,413,835.02			18,413,835.02		
Total	85,048,206.62	156,039,417.02			156,039,417.02		
Note 68 - Below the Line Payments							
With-Holding Taxes due to FIRS		550,000.00			550,000.00		
Vat due to FIRS		1,188,889.27			1,188,889.27		
Unions Deductions	9,288,826.97	20,655,177.22			20,655,177.22		
Paye Deductions Remittances to BIR	6,794,726.21	1,620,397.79			1,620,397.79		
Deposits	20,217,603.56	29,375,913.71			29,375,913.71		
Loans Deduction for Salary Other Deduction for Payroll	9,553,044.00	992,740.63			992,740.63		
Monthly Net Total Salary Control Accounts		79,257.13			79,257.13		
10% Contract Retention Fee	3,000,000.00	5,805,883.31			5,805,883.31		
SIGMA Pension Deduction		44,945,436.82			44,945,436.82		
WHT Due to BIR		2,500,000.00			2,500,000.00		
NULGE Deductions	3,271,927.41	1,106,794.66			1,106,794.66		
MHWU Deduction	53,044.00						
Party Deduction		3,351,987.52			3,351,987.52		
Sharp Sharp Loan Deduction	4,132,576.31						
Council Loan Deduction		1,188,892.27			1,188,892.27		
NULGE Loan		540,360.26			540,360.26		
Motor Vehicle Loan Deduction		1,188,889.27			1,188,889.27		
Mosque Contribution		630,000.00			630,000.00		
Refund of Unclaimed Salary		20,000,000.00			20,000,000.00		
NUT Deduction	7,000,539.70	116,275.77			116,275.77		
ENDWELL Deductions	19,499,629.70						
Credit Direct Deduction		230,174.25			230,174.25		
National Housing Fund Deduction	2,207,288.76	1,558,512.12			1,558,512.12		
AOPSHON	29,000.00	18,413,835.02			18,413,835.02		
Total	85,048,206.62	156,039,417.02			156,039,417.02		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 71 - General Public Services							
25001001/23010112/13000004 Purchase of Furniture for New Local Govt. Secretariat	9,642,500.00						
25001001/23030121/13000009 Rehabilitation of District Head Office Bomo		15,912,801.65	21,006,380.00	21,006,380.00	5,093,578.35		
25001001/23000000/13000012 Purchase of 5 official Vehicles for Directors		11,450,000.00	35,500,000.00	35,500,000.00	24,050,000.00		
25001001/23010105/13000013 Purchase of Official Vehicle for Chairman	34,200,000.00						
25001001/23010114/13000014 Purchase of 2No Desktops printers photocopier generator		2,150,000.00	2,660,000.00	2,660,000.00	510,000.00		
25001001/23010101/13000015 Purchase / Acquisition Of Land		2,315,000.00	7,100,000.00	7,100,000.00	4,785,000.00		
25001001/23010128/13000016 Provision of Facilities for Security Agencies		20,000,000.00	30,000,000.00	30,000,000.00	10,000,000.00		
25001001/23010112/13000017 Purchase of Office Furniture		15,000,000.00	20,050,000.00	20,050,000.00	5,050,000.00		
25001001/23050101/13000018 Settlement of Capital Liabilities		30,000,000.00	35,000,000.00	79,352,659.00	49,352,659.00		
34001001/23020118/13000006 Fencing of Jushi PHC Jushi clinic Ang Kudu		9,087,335.70	20,000,000.00	20,000,000.00	10,912,664.30	6,000,000.00	6,000,000.00
17001001/23010123/13000006 Fire services equipment	1,600,000.00	6,400,000.00	6,403,347.00	6,403,347.00	3,347.00	23,000,000.00	23,000,000.00
Total	45,442,500.00	112,315,137.35	177,719,727.00	222,072,386.00	109,757,248.65	29,000,000.00	29,000,000.00
Note 74 - Economic Affairs							
25001001/23010113/11000002 Purchase of Information Equipment		1,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00		
15001001/23010127/01000004 Purchase of Agrochemical	2,980,000.00	4,000,000.00	6,000,000.00	6,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00
15001001/23010127/01000008 Purchase of Irrigation Pumps	4,900,000.00	2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000015 Establishment of fruit nursery			1,990,000.00	1,990,000.00	1,990,000.00	990,000.00	990,000.00
15001001/23020113/01000016 Construction / Provision of Agric facilities		30,000.00	1,500,000.00	1,500,000.00	1,470,000.00		
34001001/23010119/14000056 Purchase of Power Generator (Mai kano)		3,753,500.00	8,000,000.00	8,000,000.00	4,246,500.00	5,000,000.00	5,000,000.00
34001001/23020103/14000057 Construction/Provision of Electricity	70,000,000.00	37,570,561.58	100,604,530.00	100,604,530.00	63,033,968.42	140,604,530.00	140,604,530.00
34001001/23010119/14000058 Purchase and Installation of Transformers	62,843,673.11	48,394,561.60	60,701,063.00	60,701,063.00	12,306,501.40	37,701,063.00	37,701,063.00
34001001/23020103/14000059 Provision for Solar Home System		2,753,556.15	12,750,000.00	12,750,000.00	9,996,443.85		
34001001/23020103/14000060 Construction/Provision of Electricity		8,971,501.87	9,000,000.00	9,000,000.00	28,498.13		
34001001/23020103/14000061 Purchase and Installation of Solar Inverter @ LG Secretariat		12,753,587.95	24,000,000.00	24,000,000.00	11,246,412.05	24,000,000.00	24,000,000.00
34001001/23020114/17000012 Construction of Asphaltic Road From Aminu Road Junction Down				151,228,535.00	151,228,535.00		
34001001/23020114/17000025 Construction of Road at Dogarawa Central	114,478,720.45						
34001001/23020114/17000026 Construction of Jaja Road		154,313,868.28	171,872,691.00	196,571,075.00	42,257,206.72	359,122,691.00	359,122,691.00
34001001/23030113/17000049 Rehabilitation/Repairs - Roads		27,622,000.00	38,512,455.00	38,512,455.00	10,890,455.00	46,955,789.00	46,955,789.00
34001001/23020114/17000050 Construction of Culvert		14,793,000.00	33,375,839.00	33,375,839.00	18,582,839.00	73,375,839.00	73,375,839.00
17001001/23020127/11000002 Installation of Intercom at LG Secretariat		250,000.00	5,500,000.00	5,500,000.00	5,250,000.00		
17001001/23020103/14000001 Purchase of Lighting Equipment			500,000.00	500,000.00	500,000.00		
Total	255,202,393.56	318,206,137.43	485,306,578.00	661,233,497.00	343,027,359.57	695,749,912.00	695,749,912.00
Note 75 - Environmental Protection							
34001001/23020118/09000003 Completion of Drainage at Basawa Central		23,543,000.00	31,623,454.00	31,623,454.00	8,080,454.00	92,035,200.00	92,035,200.00
34001001/23020116/09000057 Construction of Drainage Samaru ward	94,375,543.07						
34001001/23040102/09000079 Control of erosion			2,000,000.00	2,000,000.00	2,000,000.00		
21001001/23040105/09000005 Refuse collection and disposal		29,513,253.00	30,000,000.00	30,000,000.00	486,747.00		
Total	94,375,543.07	53,056,253.00	63,623,454.00	63,623,454.00	10,567,201.00	92,035,200.00	92,035,200.00
Note 76 - Housing and Community Development							
34001001/23010101/06000009 Purchase of land for staff quarters	16,000,000.00						
34001001/23020104/06000010 Construction/Provision of Residential Buildings	12,399,882.08	30,000,000.00	47,180,124.00	47,180,124.00	17,180,124.00		
34001001/23010103/06000012 Purchase of Residential Building			20,000,000.00	20,000,000.00	20,000,000.00		
34001001/23020105/10000007 Construction / Provision of Boreholes	12,000,000.00	15,432,000.00	20,500,000.00	20,500,000.00	5,068,000.00	20,500,000.00	20,500,000.00
17001001/23020104/06000001 Fencing of Chikali Eidl Praying ground	6,306,630.44						

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23020105/10000001 SHAWN 1		1,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00	3,150,000.00	3,307,500.00
Total	46,706,512.52	46,432,000.00	93,680,124.00	93,680,124.00	47,248,124.00	23,650,000.00	23,807,500.00
Note 77 - Health							
21001001/23030126/04000012 Contribution to Primary Health Care Agency		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00
21001001/23010122/04000018 Purchase of Medical Equipment	3,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
21001001/23020106/04000021 Construction of PHC Clinic		11,992,960.07	12,000,000.00	12,000,000.00	7,039.93		
21001001/23050101/04000022 Food and Nutrition Programme		2,000,000.00	6,000,000.00	6,000,000.00	4,000,000.00		
21001001/23010122/04000023 Purchase of Emergency Relief Materials		7,087,500.00	20,000,000.00	20,000,000.00	12,912,500.00	10,000,000.00	10,000,000.00
21001001/23030105/04000024 Rehabilitation/Renovation of PHC		127,500.00	5,500,000.00	5,500,000.00	5,372,500.00		
Total	3,000,000.00	41,207,960.07	73,500,000.00	73,500,000.00	32,292,039.93	25,000,000.00	25,000,000.00
Note 79 - Education							
17001001/23010124/05000010 Teaching aid material	13,700,711.61	26,945,000.00	35,000,000.00	35,000,000.00	8,055,000.00	35,000,000.00	35,000,000.00
17001001/23020107/05000023 Completion of Fence of Primary School Marmara		30,200,000.00	46,000,000.00	46,000,000.00	15,800,000.00	6,000,000.00	6,000,000.00
17001001/23030106/05000025 Renovation of Primary School at Amina		20,600,138.80	31,486,643.00	31,486,643.00	10,886,504.20		
17001001/23030106/05000040 Renovation of Primary School at Muchiya				11,795,580.00	11,795,580.00		
17001001/23010124/05000058 Purchase of Vocational and Skills Development Equipment			3,000,000.00	3,000,000.00	3,000,000.00		
Total	13,700,711.61	77,745,138.80	115,486,643.00	127,282,223.00	49,537,084.20	41,000,000.00	41,000,000.00

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin and Finance							
25001001/11010001 Statutory Allocation	1,873,379,956.16	1,814,126,132.35	1,830,523,455.00	1,830,523,455.00	16,397,322.65-		
25001001/11010002 Share of VAT	443,329,999.31	527,080,101.77	518,244,125.00	518,244,125.00	8,835,976.77+		
25001001/11010003 Excess Crude	13,504,242.38						
25001001/11010006 NNPC Refunds	3,241,018.17						
25001001/11010009 Refund from Paris Club	151,225,955.10						
25001001/11010011 10% Allocation from State	2,082,900.00		76,867,204.00	76,867,204.00	76,867,204.00-		
25001001/11010013 Exchange Rate Difference	20,201,497.67	2,816,166.70			2,816,166.70+		
20001001/11000018 Solid Minerals		2,565,417.24			2,565,417.24+		
20001001/11010019 Share of Forex Equalization	42,597,679.74	35,181,755.33			35,181,755.33+		
20001001/11010020 Excess Bank Charges Recovered	4,574,373.83	4,313,402.54			4,313,402.54+		
Total	2,554,137,622.36	2,386,082,975.93	2,425,634,784.00	2,425,634,784.00	39,551,808.07-		
LICENSES							
25001001 - Department of Admin and Finance							
25001001/12020005 Radio/Television Station License			1,313,000.00	1,313,000.00	1,313,000.00-		
25001001/12020014 Cart/Truck License			1,874,605.00	1,874,605.00	1,874,605.00-		
Total			3,187,605.00	3,187,605.00	3,187,605.00-		
RATES							
25001001 - Department of Admin and Finance							
25001001/12030006 Shops and Kiosk Rates			6,000,000.00	6,000,000.00	6,000,000.00-		
25001001/12030007 Land use Charges (Private and Commercial Property)		1,500,000.00	119,658,254.00	119,658,254.00	118,158,254.00-		
Total		1,500,000.00	125,658,254.00	125,658,254.00	124,158,254.00-		
FEES							
25001001 - Department of Admin and Finance							
25001001/12040006 Naming of Street Registration Fees			3,500,000.00	3,500,000.00	3,500,000.00-		
25001001/12040018 Marriage/Divorce Fees			3,000,000.00	3,000,000.00	3,000,000.00-		
25001001/12040022 Advertising Fees			5,000,000.00	5,000,000.00	5,000,000.00-		
25001001/12040031 Customary Right of Occupancy Fees			3,030,000.00	3,030,000.00	3,030,000.00-		
25001001/12040054 Parking Fees			2,525,000.00	2,525,000.00	2,525,000.00-		
25001001/12040074 On and Off Liquor Fees			3,535,000.00	3,535,000.00	3,535,000.00-		
25001001/12040098 Domestic Animal Fee			757,500.00	757,500.00	757,500.00-		
25001001/12040099 Slaughter Slab Fees			1,717,000.00	1,717,000.00	1,717,000.00-		
25001001/12040100 Merriment and Road Closure Levies			2,000,000.00	2,000,000.00	2,000,000.00-		
25001001/12040101 Public Convenience Sewage and Refuse Disposal Fees			757,500.00	757,500.00	757,500.00-		
25001001/12040102 Fee Structure for Masts			20,000,000.00	20,000,000.00	20,000,000.00-		
25001001/12040103 Religious Places Establishment Fees			5,000,000.00	5,000,000.00	5,000,000.00-		
25001001/12040104 Other Levies and Fees			1,515,000.00	1,515,000.00	1,515,000.00-		
Total			52,337,000.00	52,337,000.00	52,337,000.00-		

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
SALES							
25001001 - Department of Admin and Finance							
25001001/12060018 Sales of Indigene Certificate	269,000.00						
Total	269,000.00						
EARNINGS							
25001001 - Department of Admin and Finance							
25001001/12070013 Earning from Motor Park			7,000,000.00	7,000,000.00	7,000,000.00-		
Total			7,000,000.00	7,000,000.00	7,000,000.00-		
MISCELLANEOUS							
25001001 - Department of Admin and Finance							
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin and Finance							
25001001/12150001 Withholding Taxes due to FIRS		550,000.00			550,000.00+		
25001001/12150002 VAT due to FIRS		1,188,889.27			1,188,889.27+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	9,288,826.97	20,655,177.22			20,655,177.22+		
25001001/12150004 Union Deductions	6,794,726.21	1,620,397.79			1,620,397.79+		
25001001/12150005 Deposits	20,217,603.56	29,375,913.71			29,375,913.71+		
25001001/12150006 Loans deduction for Salary Other Deduction for Payroll	9,553,044.00	992,740.63			992,740.63+		
25001001/12150007 Monthly Net Total Salary Control Accounts		79,257.13			79,257.13+		
25001001/12150008 10% Contract Retention Fee	3,000,000.00	5,805,883.31			5,805,883.31+		
25001001/12150000 SIGMA Pension Deduction		44,945,436.82			44,945,436.82+		
25001001/12150010 WHT Due to BIR		2,500,000.00			2,500,000.00+		
25001001/12150012 NULGE	3,271,927.41	1,106,794.66			1,106,794.66+		
25001001/12150014 MHWU Deduction	53,044.00						
25001001/12150015 Party Deduction		3,351,987.52			3,351,987.52+		
25001001/12150020 Sharp Sharp Loan Deduction	4,132,576.31						
25001001/12150023 Council Loan Deduction		1,188,892.27			1,188,892.27+		
25001001/12150026 NULGE Loan		540,360.26			540,360.26+		
25001001/12150028 Motor Vehicle Loan Deduction		1,188,889.27			1,188,889.27+		
25001001/12150029 Mosque Contribution		630,000.00			630,000.00+		
25001001/12150030 Refund of Unclaimed Salary		20,000,000.00			20,000,000.00+		
25001001/12150032 NUT Deduction	7,000,539.70	116,275.77			116,275.77+		
25001001/12150034 ENDWELL	19,499,629.70						
25001001/12150035 Credit Direct		230,174.25			230,174.25+		
25001001/12150036 National Housing Fund Deduction	2,207,288.76	1,558,512.12			1,558,512.12+		
25001001/12150039 AOPSHON	29,000.00	18,413,835.02			18,413,835.02+		
Total	85,048,206.62	156,039,417.02			156,039,417.02+		

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/21010101 Basic Salary	233,888,955.55	261,711,558.30	263,658,312.00	263,658,312.00	1,946,753.70+	209,041,680.00	219,493,764.00
Sub Total - Personnel Cost	233,888,955.55	261,711,558.30	263,658,312.00	263,658,312.00	1,946,753.70+	209,041,680.00	219,493,764.00
25001001/22020101 Local Travel and Transport - Training						63,000,000.00	
25001001/22020102 Local Travel and Transport - Others	10,975,516.48						
25001001/22020106 Duty tour Allowance-Civil Servant	1,878,000.00	29,865,002.00	30,064,000.00	30,064,000.00	198,998.00+	10,064,000.00	10,064,000.00
25001001/22020203 Internet Access Charges	586,000.00					600,000.00	600,000.00
25001001/22020205 Water Rates						1,200,000.00	1,200,000.00
25001001/22020301 Office Stationeries/Computer Consumables	26,935,573.00	8,629,000.00	8,688,480.00	8,688,480.00	59,480.00+	8,938,480.00	8,938,480.00
25001001/22020305 Printing of Non Security Documents	8,822,047.31	6,764,195.48	7,025,000.00	7,025,000.00	260,804.52+	1,025,000.00	1,025,000.00
25001001/22020306 Printing of Security Documents	9,998,000.00	6,996,195.45	7,000,000.00	7,000,000.00	3,804.55+	2,000,000.00	2,000,000.00
25001001/22020307 Drugs & Medical Supplies		5,700,000.00	6,000,000.00	6,000,000.00	300,000.00+		
25001001/22020309 Uniforms & Other Clothing	1,224,387.00						
25001001/22000000 Provision of Service Materials		1,150,000.00	1,200,000.00	1,200,000.00	50,000.00+		
25001001/22020401 Maintenance of Motor Vehicle /Transport Equipment						2,472,000.00	2,472,000.00
25001001/22020403 Maintenance of Office Building Residential Quarters						3,500,000.00	3,500,000.00
25001001/22020501 Local Training		19,200,000.00	20,000,000.00	20,000,000.00	800,000.00+		
25001001/22020502 International Training		9,677,544.92	10,000,000.00	10,000,000.00	322,455.08+	5,000,000.00	
25001001/22020503 Contribution to Training Fund		18,657,136.86	15,600,000.00	15,600,000.00	3,057,136.86-	15,600,000.00	15,600,000.00
25001001/22000000 Workshops & Seminars	2,700,000.00	3,270,097.37	3,500,000.00	3,500,000.00	229,902.63+	6,708,625.00	
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		3,700,000.00	4,000,000.00	4,000,000.00	300,000.00+	945,000.00	
25001001/22020601 Security Services		27,980,000.00	28,000,000.00	28,000,000.00	20,000.00+		
25001001/22020604 Security Vote (Including Operations)	10,619,000.00	14,968,130.75	15,000,000.00	15,000,000.00	31,869.25+	30,440,000.00	30,440,000.00
25001001/22020605 Cleaning &Fumigation Services		540,350.00	590,000.00	590,000.00	49,650.00+	8,043,826.00	9,192,944.00
25001001/22020606 Physical security	41,967,500.00	60,525,000.00	60,532,500.00	60,532,500.00	7,500.00+	63,532,500.00	63,532,500.00
25001001/22020701 Financial Consulting	6,492,000.00	2,800,000.00	3,000,000.00	3,000,000.00	200,000.00+	1,000,000.00	1,000,000.00
25001001/22020709 Environmental Consulting Services	995,000.00						
25001001/22020711 Automation of IPSAS Accounting Document	1,998,000.00	2,499,000.00	2,500,000.00	2,500,000.00	1,000.00+	4,000,000.00	
25001001/22020901 Bank Charges (Other Than interest)	3,497,464.10	1,700,391.02	2,000,000.00	2,000,000.00	299,608.98+	1,000,000.00	
25001001/22020902 Insurance Premium	2,999,000.00	1,800,000.00	2,000,000.00	2,000,000.00	200,000.00+	5,500,000.00	5,500,000.00
25001001/22020904 Other CRF Bank Charges						1,094,431.00	
25001001/22020905 Group Life Insurance						2,000,000.00	
25001001/22021001 Refreshment & Meals	28,099,000.00	35,474,005.00	35,500,000.00	35,500,000.00	25,995.00+	25,500,000.00	25,500,000.00
25001001/22021002 Honorarium & Sitting Allowance	3,170,000.00						
25001001/22021003 Publicity & Advertisements		11,981,513.73	12,000,000.00	12,000,000.00	18,486.27+	3,600,000.00	3,600,000.00
25001001/22021007 Welfare Packages						4,000,000.00	
25001001/22021009 Sporting Activities		4,510,000.00	4,800,000.00	4,800,000.00	290,000.00+	5,100,000.00	5,100,000.00
25001001/22021013 Promotion Examination by LGSB	995,000.00	845,000.00	1,000,000.00	1,000,000.00	155,000.00+	2,000,000.00	2,000,000.00
25001001/22021014 Annual Budget Expenses and Administration	5,780,000.00	7,200,650.00	7,232,000.00	7,232,000.00	31,350.00+	10,001,000.00	10,001,000.00
25001001/22021018 Women and Youth Empowerment Programme		26,969,000.00	27,000,000.00	47,000,000.00	20,031,000.00+	15,000,000.00	15,000,000.00
25001001/22021023 ALGON/WALGON Activity	14,995,000.00						
25001001/22021030 Miscellaneous Expenses		1,845,000.00	1,850,000.00	1,850,000.00	5,000.00+	3,500,000.00	3,500,000.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021031 Rehabilitation of People with Disability		800,000.00	1,000,000.00	1,000,000.00	200,000.00+	2,000,000.00	2,000,000.00
25001001/22021034 Benefit to Elected/Appointed Officials	12,498,000.00					60,000,000.00	60,000,000.00
25001001/22021035 Local Government Election	17,388,258.36	29,944,739.35	30,000,000.00	30,000,000.00	55,260.65+	39,000,000.00	
25001001/22021040 Final Accounts and Budget Preparation Expenses		4,950,000.00	5,000,000.00	5,000,000.00	50,000.00+		
25001001/22021043 Religious Activities		9,897,000.00	10,000,000.00	10,000,000.00	103,000.00+	2,000,000.00	
25001001/22021065 Allowance for Tractor Operator Gardeners & Casual Security	14,993,717.32						
25001001/22021066 Reparation of foster & destitute		855,000.00	1,000,000.00	1,000,000.00	145,000.00+	2,000,000.00	
25001001/22021067 Poverty Alleviation		21,233,000.00	21,283,662.00	21,283,662.00	50,662.00+	21,283,661.00	21,283,661.00
25001001/22021068 Monitoring and Evaluation	2,950,000.00	5,800,000.00	6,000,000.00	11,611,347.00	5,811,347.00+	3,000,000.00	3,000,000.00
25001001/22021070 Committees & Commissions Expenses		4,960,850.00	5,000,000.00	5,000,000.00	39,150.00+	3,000,000.00	
25001001/22021071 Remuneration of Traditional and Title Holders		11,820,000.00	12,000,000.00	12,000,000.00	180,000.00+	15,000,000.00	15,000,000.00
25001001/22021076 Retirement Bond Redemption Fund	9,803,000.00						
25001001/22021077 Local Government Reforms	2,498,000.00	4,800,000.00	5,000,000.00	5,000,000.00	200,000.00+	5,000,000.00	
25001001/22021078 Statistical Data Collection General	3,035,000.00	990,253.00	1,000,000.00	1,000,000.00	9,747.00+	1,440,000.00	1,440,000.00
25001001/22021079 Logistics for General Election		34,822,000.00	35,000,000.00	35,000,000.00	178,000.00+	25,000,000.00	
25001001/22040109 Grand to Communities/ NGOs		1,944,000.00	2,000,000.00	2,000,000.00	56,000.00+	3,000,000.00	
Sub Total Overhead Cost	247,892,463.57	448,064,054.93	450,365,642.00	475,976,989.00	27,912,934.07+	488,088,523.00	322,489,585.00
Total Recurrent Expenditure	481,781,419.12	709,775,613.23	714,023,954.00	739,635,301.00	29,859,687.77+	697,130,203.00	541,983,349.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY							
15001001/22020316 Vet Drugs		3,490,000.00	3,500,000.00	3,500,000.00	10,000.00+	2,000,000.00	2,000,000.00
15001001/22021055 Tree Planting Campaign	1,970,000.00	1,190,000.00	1,290,000.00	1,290,000.00	100,000.00+	1,190,000.00	1,190,000.00
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows	3,990,000.00						
15001001/22021057 Control of Keeping Animals	1,900,000.00						
15001001/22021062 Promotion of Fruit & Economic Trees						4,000,000.00	
15001001/22021063 Prom of Agric Prod. Preservation Packaging & Processing						4,000,000.00	
15001001/22021064 World Food Day						1,500,000.00	
Sub Total Overhead Cost	7,860,000.00	4,680,000.00	4,790,000.00	4,790,000.00	110,000.00+	12,690,000.00	3,190,000.00
Total Recurrent Expenditure	7,860,000.00	4,680,000.00	4,790,000.00	4,790,000.00	110,000.00+	12,690,000.00	3,190,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/22020201 Electricity Charges	1,780,000.00	1,503,000.00	1,800,000.00	1,800,000.00	297,000.00+	1,800,000.00	1,800,000.00
34001001/22020203 Internet Access Charges		500,000.00	600,000.00	600,000.00	100,000.00+		
34001001/22020205 Water Rates	1,150,000.00	1,000,000.00	1,200,000.00	1,200,000.00	200,000.00+	1,000,000.00	
34001001/22020301 Office Stationeries/Computer Consumables	992,000.00						
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	2,617,000.00	2,571,300.00	2,622,000.00	2,622,000.00	50,700.00+	2,000,000.00	
34001001/22020404 Maintenance of Office Furniture	1,980,000.00	896,000.00	1,000,000.00	1,000,000.00	104,000.00+	3,000,000.00	
34001001/22020403 Maintenance of Office Building Residential Qtrs	2,459,800.00	1,311,000.00	1,500,000.00	1,500,000.00	189,000.00+	1,700,000.00	
34001001/22020405 Maintenance of Plants & Generators	2,450,000.00	400,000.00	466,000.00	466,000.00	66,000.00+	2,466,000.00	2,466,000.00
34001001/22020406 Other maintenance Services						1,500,000.00	
34001001/22020415 Maintenance of Boreholes	5,495,150.00	4,850,000.00	5,000,000.00	5,000,000.00	150,000.00+		
34001001/22020418 Maintenance of Electrification Projects		1,800,000.00	2,000,000.00	2,000,000.00	200,000.00+		

Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/22020605 Cleaning &Fumigation Services		2,850,000.00	3,000,000.00	3,000,000.00	150,000.00+	3,160,000.00	
34001001/22020711 Fixed Assets Register Valuation and Tagnation	4,995,000.00						
34001001/22020801 Motor Vehicle Fuel Cost	170,000.00						
34001001/22021002 Honorarium & Sitting Allowance	1,950,000.00						
34001001/22021068 Project Monitoring		3,375,000.00	3,540,000.00	3,540,000.00	165,000.00+		
Sub Total Overhead Cost	26,038,950.00	21,056,300.00	22,728,000.00	22,728,000.00	1,671,700.00+	16,626,000.00	4,266,000.00
Total Recurrent Expenditure	26,038,950.00	21,056,300.00	22,728,000.00	22,728,000.00	1,671,700.00+	16,626,000.00	4,266,000.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEV.							
17001001/21010101 Basic Salary				65,129,944.00	65,129,944.00+	924,509,780.00	970,735,269.00
Sub Total - Personnel Cost				65,129,944.00	65,129,944.00+	924,509,780.00	970,735,269.00
17001001/22020102 Local Travel and Transport - Others	345,000.00						
17001001/22020303 Newspapers	503,310.00						
17001001/22020304 Magazines & Periodicals	1,030,000.00						
17001001/22020310 Teaching aids/ Instruction Materials						2,000,000.00	
17001001/22020503 1% Local Government Training Fund Contribution	10,590,579.53						
17001001/22020504 Mass Literacy	4,900,000.00	3,070,000.00	3,200,000.00	3,200,000.00	130,000.00+	3,200,000.00	3,200,000.00
17001001/22021003 Publicity & Advertisements	6,576,000.00						
17001001/22021007 Welfare Packages	9,900,000.00						
17001001/22021009 Sporting Activities	6,998,000.00					7,000,000.00	
17001001/22021021 Local Cultural Festival	9,245,000.00	931,001.00	1,000,000.00	1,000,000.00	68,999.00+	7,500,000.00	
17001001/22021025 NYSC Allowance	493,000.00					5,850,000.00	5,850,000.00
17001001/22021031 Allowance/Rehabilitation of Person with Disability	1,900,000.00						
17001001/22021041 Emergency Relief Materials	14,918,396.95						
17001001/22021042 Bursary Award & Education Development	11,952,500.00	14,899,402.18	15,000,000.00	15,000,000.00	100,597.82+	10,000,000.00	10,000,000.00
17001001/22021043 Allowances to Religious Preachers	19,925,000.00						
17001001/22021044 Estab. of Wood Working Skill Acquisition Centre	6,950,000.00						
17001001/22021047 Overhead Contribution to Primary School						6,000,000.00	
17001001/22021048 Youth Summit	2,960,000.00					1,500,000.00	
17001001/22021067 Poverty Alleviation	39,881,250.00						
Sub Total Overhead Cost	149,068,036.48	18,900,403.18	19,200,000.00	19,200,000.00	299,596.82+	43,050,000.00	19,050,000.00
Total Recurrent Expenditure	149,068,036.48	18,900,403.18	19,200,000.00	84,329,944.00	65,429,540.82+	967,559,780.00	989,785,269.00
21001001 - PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary	175,669,540.97	166,613,509.88	166,743,128.00	166,743,128.00	129,618.12+	194,156,491.00	203,864,315.00
Sub Total - Personnel Cost	175,669,540.97	166,613,509.88	166,743,128.00	166,743,128.00	129,618.12+	194,156,491.00	203,864,315.00
21001001/22020605 Cleaning & Fumigation Services	2,200,000.00						
21001001/22020610 Refuse Collection	5,587,000.00						
21001001/22021004 Medical Expenses	9,994,500.00						
21001001/22021013 Promotion	1,980,000.00						
21001001/22021022 Integrated Maternal Neonatal & Child Health	995,000.00						
21001001/22021027 IPDS	9,969,126.00	14,292,254.00	14,350,000.00	14,350,000.00	57,746.00+	14,350,000.00	14,350,000.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
21001001/22021032 Malaria Control		14,430,000.00	14,500,000.00	14,500,000.00	70,000.00+		
21001001/22021041 Emergency Prep & Response to Epidemic	950,000.00			14,000,000.00	14,000,000.00+	19,070,686.00	19,070,686.00
21001001/22021052 System & Services of PHC	1,930,000.00	4,945,000.00	5,000,000.00	5,000,000.00	55,000.00+	20,614,768.00	20,614,768.00
21001001/22021054 Comm. Mgt of Acute Malnutrition	3,998,000.00	700,268.00	1,000,000.00	1,000,000.00	299,732.00+	4,999,999.00	4,999,999.00
21001001/22021057 Disease Surveillance						2,461,000.00	
21001001/22021080 Infant & Young Child feeding	2,900,000.00	4,906,000.00	5,000,000.00	5,000,000.00	94,000.00+	3,000,000.00	3,000,000.00
Sub Total Overhead Cost	40,503,626.00	39,273,522.00	39,850,000.00	53,850,000.00	14,576,478.00+	64,496,453.00	62,035,453.00
Total Recurrent Expenditure	216,173,166.97	205,887,031.88	206,593,128.00	220,593,128.00	14,706,096.12+	258,652,944.00	265,899,768.00
MANDATORY DEDUCTIONS							
17001001/21000000 Contribution to Primary Education	578,433,695.87	760,314,226.91	760,981,019.00	760,981,019.00	666,792.09+		
Total	578,433,695.87	760,314,226.91	760,981,019.00	760,981,019.00	666,792.09+		
SOCIAL BENEFITS							
ADMIN AND FINANCE DEPARTMENT							
25001001/22010102 Contribution to Local Government Pension Fund	362,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10+	24,525,529.00	24,525,529.00
25001001/22010105 Other Pension Requirement	41,000,000.00						
Total	403,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10+	24,525,529.00	24,525,529.00

SCHEDULE OF CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010001 Transfer from CRF to CDF	458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35-	906,435,112.00	906,592,612.00
Total	458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35-	906,435,112.00	906,592,612.00
MISCELLANEOUS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35-	906,435,112.00	906,592,612.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME/PROJECTS

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - ADMIN AND FINANCE DEPARTMENT							
25001001/23010113/11000002 Purchase of Information Equipment		1,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00+		
25001001/23010112/13000004 Purch. of Furniture for New Local Govt. Secretr	9,642,500.00						
25001001/23030121/13000009 Rehabilitation of District Head Office Bomo		15,912,801.65	21,006,380.00	21,006,380.00	5,093,578.35+		
25001001/23000000/13000012 Purchase of 5 official Vehicles for Directors		11,450,000.00	35,500,000.00	35,500,000.00	24,050,000.00+		
25001001/23010105/13000013 Purchase of Official Vehicle for Chairman	34,200,000.00						
25001001/23010114/13000014 Purch. of 2No Desktops printers photocopier gen.		2,150,000.00	2,660,000.00	2,660,000.00	510,000.00+		
25001001/23010101/13000015 Purchase / Acquisition of Land		2,315,000.00	7,100,000.00	7,100,000.00	4,785,000.00+		
25001001/23010128/13000016 Provision of Facilities for Security Agencies		20,000,000.00	30,000,000.00	30,000,000.00	10,000,000.00+		
25001001/23010112/13000017 Purchase of Office Furniture		15,000,000.00	20,050,000.00	20,050,000.00	5,050,000.00+		
25001001/23050101/13000018 Settlement of Capital Liabilities		30,000,000.00	35,000,000.00	79,352,659.00	49,352,659.00+		
Total	43,842,500.00	97,827,801.65	157,316,380.00	201,669,039.00	103,841,237.35+		
15001001 - AGRICULTURE AND FORESTRY DEPARTMENT							
15001001/23010127/01000004 Purchase of Agrochemical	2,980,000.00	4,000,000.00	6,000,000.00	6,000,000.00	2,000,000.00+	3,000,000.00	3,000,000.00
15001001/23010127/01000008 Purchase of Irrigation Pumps	4,900,000.00	2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00+	5,000,000.00	5,000,000.00
15001001/23020113/01000015 Establishment of fruit nursery			1,990,000.00	1,990,000.00	1,990,000.00+	990,000.00	990,000.00
15001001/23020113/01000016 Construction / Provision of Agric facilities		30,000.00	1,500,000.00	1,500,000.00	1,470,000.00+		
Total	7,880,000.00	6,030,000.00	14,490,000.00	14,490,000.00	8,460,000.00+	8,990,000.00	8,990,000.00
34001001 - WORKS AND INFRASTRUCTURE DEPARTMENT							
34001001/23010101/06000009 Purchase of land for staff quarters	16,000,000.00						
34001001/23020104/06000010 Construction/Provision of Residential Buildings	12,399,882.08	30,000,000.00	47,180,124.00	47,180,124.00	17,180,124.00+		
34001001/23010103/06000012 Purchase of Residential Building			20,000,000.00	20,000,000.00	20,000,000.00+		
34001001/23020118/09000003 Completion of Drainage at Basawa Central		23,543,000.00	31,623,454.00	31,623,454.00	8,080,454.00+	92,035,200.00	92,035,200.00
34001001/23020116/09000057 Construction of Drainage Samaru ward	94,375,543.07						
34001001/23040102/09000079 Control of erosion			2,000,000.00	2,000,000.00	2,000,000.00+		
34001001/23020105/10000007 Construction / Provision of Boreholes	12,000,000.00	15,432,000.00	20,500,000.00	20,500,000.00	5,068,000.00+	20,500,000.00	20,500,000.00
34001001/23020118/13000006 Fencing of Jushi PHC Jushi clinic Ang Kudu		9,087,335.70	20,000,000.00	20,000,000.00	10,912,664.30+	6,000,000.00	6,000,000.00
34001001/23010119/14000056 Purchase of Power Generator (Mai kano)		3,753,500.00	8,000,000.00	8,000,000.00	4,246,500.00+	5,000,000.00	5,000,000.00
34001001/23020103/14000057 Construction/Provision of Electricity	70,000,000.00	37,570,561.58	100,604,530.00	100,604,530.00	63,033,968.42+	140,604,530.00	140,604,530.00
34001001/23010119/14000058 Purchase and Installation of Transformers	62,843,673.11	48,394,561.60	60,701,063.00	60,701,063.00	12,306,501.40+	37,701,063.00	37,701,063.00
34001001/23020103/14000059 Provision for Solar Home System		2,753,556.15	12,750,000.00	12,750,000.00	9,996,443.85+		
34001001/23020103/14000060 Construction/Provision of Electricity		8,971,501.87	9,000,000.00	9,000,000.00	28,498.13+		
34001001/23020103/14000061 Purch. & Installation of Solar Inverter @ LG Sec.		12,753,587.95	24,000,000.00	24,000,000.00	11,246,412.05+	24,000,000.00	24,000,000.00
34001001/23020114/17000012 Constr of Asphaltic Rd from Aminu Rd. Junction				151,228,535.00	151,228,535.00+		
34001001/23020114/17000025 Construction of Road at Dogarawa Central	114,478,720.45						
34001001/23020114/17000026 Construction of Jaja Road		154,313,868.28	171,872,691.00	196,571,075.00	42,257,206.72+	359,122,691.00	359,122,691.00
34001001/23030113/17000049 Rehabilitation/Repairs - Roads		27,622,000.00	38,512,455.00	38,512,455.00	10,890,455.00+	46,955,789.00	46,955,789.00
34001001/23020114/17000050 Construction of Culvert		14,793,000.00	33,375,839.00	33,375,839.00	18,582,839.00+	73,375,839.00	73,375,839.00
Total	382,097,818.71	388,988,473.13	600,120,156.00	776,047,075.00	387,058,601.87+	805,295,112.00	805,295,112.00

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

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance Budget 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
17001001 - EDUCATION AND SOCIAL DEVELOPMENT DEPT.							
17001001/23010124/05000010 Teaching aid material	13,700,711.61	26,945,000.00	35,000,000.00	35,000,000.00	8,055,000.00+	35,000,000.00	35,000,000.00
17001001/23020107/05000023 Completion of Fence of Primary School Marmara		30,200,000.00	46,000,000.00	46,000,000.00	15,800,000.00+	6,000,000.00	6,000,000.00
17001001/23030106/05000025 Renovation of Primary School at Amina		20,600,138.80	31,486,643.00	31,486,643.00	10,886,504.20+		
17001001/23030106/05000040 Renovation of Primary School at Muchiya				11,795,580.00	11,795,580.00+		
17001001/23010124/05000058 Purch of Vocational & Skills Development Equip.			3,000,000.00	3,000,000.00	3,000,000.00+		
17001001/23020104/06000001 Fencing of Chikali Eidl Praying ground	6,306,630.44						
17001001/23020105/10000001 SHAWN 1		1,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00+	3,150,000.00	3,307,500.00
17001001/23020127/11000002 Installation of Intercom at LG Secretariat		250,000.00	5,500,000.00	5,500,000.00	5,250,000.00+		
17001001/23010123/13000006 Fire services equipment	1,600,000.00	6,400,000.00	6,403,347.00	6,403,347.00	3,347.00+	23,000,000.00	23,000,000.00
17001001/23020103/14000001 Purchase of Lighting Equipment			500,000.00	500,000.00	500,000.00+		
Total	21,607,342.05	85,395,138.80	133,889,990.00	145,685,570.00	60,290,431.20+	67,150,000.00	67,307,500.00
21001001 - PRIMARY HEALTH CARE							
21001001/23030126/04000012 Contribution to Primary Health Care Agency		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00
21001001/23010122/04000018 Purchase of Medical Equipment	3,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+	5,000,000.00	5,000,000.00
21001001/23020106/04000021 Construction of PHC Clinic		11,992,960.07	12,000,000.00	12,000,000.00	7,039.93+		
21001001/23050101/04000022 Food and Nutrition Programme		2,000,000.00	6,000,000.00	6,000,000.00	4,000,000.00+		
21001001/23010122/04000023 Purchase of Emergency Relief Materials		7,087,500.00	20,000,000.00	20,000,000.00	12,912,500.00+	10,000,000.00	10,000,000.00
21001001/23030105/04000024 Rehabilitation/Renovation of PHC		127,500.00	5,500,000.00	5,500,000.00	5,372,500.00+		
21001001/23040105/09000005 Refuse collection and disposal		29,513,253.00	30,000,000.00	30,000,000.00	486,747.00+		
Total	3,000,000.00	70,721,213.07	103,500,000.00	103,500,000.00	32,778,786.93+	25,000,000.00	25,000,000.00

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF SABON GARI LOCAL GOVERNMENT

SUBMITTED TO:

KADUNA STATE HOUSE OF ASSEMBLY

PROFILE OF ELECTED OFFICIALS

Hon. Engr. Mohammed I. Usman	Executive Chairman
Hon. Khamis Moh'd Zakariya	Elected Councilor (Speaker)
Hon. Iliyasu Mustapha	Elected Councilor (Majority Leader)
Hon. Umar Hussaini	Elected Councilor
Hon. Buhari Dalhatu Musa	Elected Councilor
Hon. Yakubu Ibrahiim	Elected Councilor
Hon. Abdullahi Moh'd Bello	Elected Councilor
Hon. Ibrahim Muhammed	Elected Councilor
Hon. Sani Musa	Elected Councilor
Hon. Aliyu Shu'aibu	Elected Councilor
Hon. Aminu Yusuf	Elected Councilor
Hon. Umaru Jumare Sambo	Elected Councilor
Sani Ibrahim Aliyu	Local Government Secretary

MANAGEMENT STAFF

Yusuf Hamidu	Director of Admin. & Finance Department
Mohammed Hassan	Local Government Treasurer
Linus Akut	Director of Agric & Forestry
Abubakar S. Ramalan	Director of Edu. & Social Development
Iliya Su Sani	Director of Works & Infrastructure
Ibrahim Ado	Director of 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:

Total receipts during the year amounted to two billion, five hundred and forty-three million, six hundred and twenty-two thousand, three hundred and ninety-two naira, ninety-five kobo (N2,543,622,392.95) only. This is made up of the following:

Statutory Allocation	-	N1,859,002,874.16	73.09%
Value Added Tax	-	N527,080,101.77	20.72%
Independent Revenue	-	N1,500,000.00	0.06%
Below the line receipts	-	<u>N156,039,417.02</u>	6.14%
Total	=	<u>N2,543,622,392.95</u>	100%

From the above presentation, statutory allocation and value added tax both from the federation account constitute 93.81% of total receipts, while internally generated revenue constituted only 0.06% of total receipts. The independent revenue realized is a scandal or how can one explain a revenue budget of N200,707,859.00 and only N1,500,000.00 being realized? The revenue consultant and management should give acceptable reasons for this abysmal performance.

PAYMENTS

Total payments during the year amounted to two billion, six hundred and twenty million, nine hundred and sixty-nine thousand, two hundred and twenty-two naira, seventy-seven kobo (N2,620,969,222.77) only. This is broken down as follows:

Recurrent Expenditure	-	N1,972,006,596.12	75.24%
Capital Expenditure	-	<u>N648,962,626.65</u>	24.76%
Total	=	<u>N2,620,969,222.77</u>	100%

From the above presentation, recurrent expenditure took 75.24% of the total resources applied while capital expenditure took 24.76%. This is fair, but more resources could be applied to infrastructural development for the betterment of the rural populace.

MISSING PAYMENT VOUCHERS

Four (4) payment vouchers to the tune of two hundred and forty thousand naira (N240,000.00) were not presented for audit inspection. The Deputy Director Finance should make these vouchers available for my inspection, otherwise the signatories to the accounts should be surcharged the whole amount for spending public funds without supporting documents.

OUTSTANDING PAYMENT VOUCHERS

S/N	PAYEE	PARTICULARS	PV	AMOUNT
1	Abubakar Ramalan	Baseda/LGEA FRCN	101	20,000.00
2	S/G Police	Escort for transformer removal	102	100,000.00
3	Kasimu Lawal	National Flag	105	30,000.00
4	Sundry Persons	Districts scribes & Co	107	90,000.00
		Total		N240,000.00

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS:

As at 31st December, 2019, the Local Government had a nil balance while the bank accounts had the following balances:

Zenith Main Account No. 1014378622	N11,085.71
Zenith Project Account No. 1015576999	N37,048.70
UBA Project Account No. 1022350061	N1,013,740.00
UBA Main Account No. 102XXXXX72	N8,676,243.70
Total	<u>N9,728,122.11</u>

These balances have been certified by me.

INVESTMENTS

The total book value of the Local Government's investments stood at N11,555,000.00 unfortunately however, virtually all the investments are in moribund companies. I advised that management should write off the value of the dead company's shares from their books so as to reflect fair state affairs. In the alternative, management should look out for more viable investment options that will guarantee some returns.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits have been 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

SABON GARI LOCAL GOVERNMENT**REPORT ON STATE/LOCAL GOVERNMENT JOINT ACCOUNT
ALLOCATION COMMITTEE (SLGJAAC) FOR THE YEAR 2019****SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT**

MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	196,953,574.60	111,161,490.90	40,548,426.14	45,243,657.56
FEBRUARY	187,260,367.01	115,834,389.65	20,067,552.98	51,358,424.38
MARCH	186,293,393.42	116,891,977.60	32,246,049.12	37,155,366.70
APRIL	179,142,513.66	115,312,615.79	29,040,770.50	34,789,127.37
MAY	184,059,547.87	115,574,240.36	15,270,128.86	53,215,178.65
JUNE	205,735,924.25	112,945,930.66	15,454,512.46	77,335,481.13
JULY	221,386,420.80	123,894,431.83	26,769,639.73	70,722,349.24
AUGUST	211,890,992.21	120,994,091.96	23,467,465.81	67,429,434.44
SEPTEMBER	209,141,566.60	124,265,372.18	31,098,725.05	53,777,469.37
OCTOBER	217,357,641.96	158,640,048.14	28,396,699.47	30,320,894.35
NOVEMBER	209,398,444.30	146,275,764.71	34,696,192.20	28,426,487.39
DECEMBER	177,462,586.20	158,501,857.29	17,588,693.51	1,372,035.40
TOTAL	2,386,082,972.88	1,520,292,211.07	314,644,855.83	551,145,905.98

Sabon Gari Local Government of Kaduna State

MONTHS	STATUTORY ALLOCATION	VAT	SHARE OF EXC GAIN DIFFERENCE	EXCESS BANK CHARGES	SHARE OF GOODS VALUE CONSIDER	ADDITIONAL FUND FROM NNPC	SHARE OF FOREX EQUALISATION	SOLID MINERALS	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
JANUARY	150,390,330.08	46,292,032.89	271,211.63								196,953,574.60
FEBRUARY	137,179,008.37	47,379,061.97	180,628.67	2,521,668							187,260,367.01
MARCH	130,259,207.99	42,621,988.04	233,882.17	1,246,933.93			11,931,381.29				186,293,393.42
APRIL	122,805,979.40	41,303,407.84	178,459.80				14,854,666.62				179,142,513.66
MAY	141,228,161.04	42,614,200.65	217,186.18								184,059,547.87
JUNE	158,073,042.44	47,459,941.00	202,940.81								205,735,924.25
JULY	172,843,921.16	48,256,243.89	286,255.75								221,386,420.80
AUGUST	168,401,963.33	43,209,983.59	279,045.29								211,890,992.21
SEPTEMBER	169,549,259.91	38,763,444.94	284,062.03	544,799.72							209,141,566.60
OCTOBER	164,994,661.91	41,141,513.63	260,341.76				8,395,707.42	2,565,417.24			217,357,641.96
NOVEMBER	162,718,756.58	46,473,151.51	206,536.21								209,398,444.30
DECEMBER	135,681,837.14	41,565,132.66	215,616.40								177,462,586.20
TOTAL	1,814,126,129.35	527,080,102.61	2,816,166.70	4,313,401.65	0.00	0.00	35,181,755.33	2,565,417.24	0.00	0.00	2,386,082,972.88

From the table above, the sum of two billion, three hundred and eight-six million, and eighty-two thousand, nine hundred and seventy-two naira, eighty-eight kobo (N2,386,972.88) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of one billion, five hundred and twenty million, two hundred and ninety-two thousand, two hundred and eleven naira, and seven kobo (N1,520,292,211.07) only went to statutory deductions, three hundred and fourteen million, six hundred and forty-four thousand, eight hundred and fifty-five naira, eighty-three kobo (N314,644,855.83) only went to other deduction while the remaining balance of five hundred and fifty-one million, one hundred and forty-five thousand, nine hundred and five naira, ninety-eight kobo (N551,145,905.98) 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 Sabon Gari 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 Sabon Gari Local Government's allocation from the Federation Account Allocation Committee (FAAC).



ATIKU MUSA FCNA
AUDITOR-GENERAL