

LERE LOCAL GOVERNMENT OF KADUNA STATE



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

TABLE OF CONTENTS

DETAIL	PAGE
Table of Contents	2
PART 1 – REPORT OF THE TREASURER	
Profile	4 - 5
Chairman’s Report	6
Report of the Treasurer	7 - 15
Statement of Accounting Policies.....	16
Responsibility for Financial Statement	17
Audit Certificate	18
Cash Flow Statement	19
Statement of Assets and Liabilities	20
Statement of Consolidated Revenue Fund	21
Statement of Capital Development Fund	22
Notes to Cash Flow Statement	23 - 28
Notes to Statement of Assets and Liabilities	29
Notes to Statement of Consolidated Revenue Fund	30 - 31
Notes to Statement of Capital Development Fund	32 - 35
Schedule of Detailed Recurrent Revenue	36 - 37
Schedule of Detailed Recurrent Expenditure	38 - 40
Schedule of Detailed Capital Receipts	41
Schedule of Detailed Capital Expenditure By Organisation By Programme/Projects.....	42 – 45
PART 2 – REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	
Report of the Auditor General on the Financial Statement of Lere Local Government for the Years Ended 31 st December, 2019.....	47 – 49
PART 3 – REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT ON STATE/LG JOINT ACCOUNT	
Report of the Auditor General on the State/Local Government Joint Account for the year ended 31 st December, 2019.....	50 – 53

PART 1

REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

ELECTED OFFICIALS

HON. ABUBAKAR BUBA	:	EXECUTIVE CHAIRMAN
HON. SADIQ ABUBAKAR	:	SABON GARI WARD
HON. SULEIMAN MAIWADA	:	LERE WARD
HON. SALIHU MUSA	:	ABADAWA WARD
HON. LUKA WALI	:	GARU WARD
HON. YAHAYA GIMBA	:	GURE KAHUGA WARD
HON. BALA AYUBA	:	YAKASUWA WARD
HON. NAFI'U SALEH	:	DAN ALHAJI WARD
HON. GARBA ADA'U	:	LAZURU WARD
HON. HADI IBRAHIM	:	SAMINAKA WARD
HON. ISYAKU MOHAMMED	:	KAYARDA WARD
HON. MAHARAZU YAHUSA	:	RAMIN KURA WARD
ALH. AHMED YAHAYA	:	COUNCIL SECRETARY

MANAGEMENT STAFF

MRS. MARYAM U. GAYA	:	DIRECTOR ADMIN & FINANCE
ALH. SANI ZUBAIRU	:	LOCAL GOVERNMENT TREASURER
ALH. ABDULRAHMAN A. MADAKI	:	DIRECTOR WORKS & INFRASTRUCTURE
ALH. MUSA AUDU AMWE	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
ALH. HUSAINI HABU	:	DIRECTOR AGRICULTURE & FORESTRY
ALH. BELLO ABUBAKAR	:	DIRECTOR PRIMARY HEALTH CARE

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



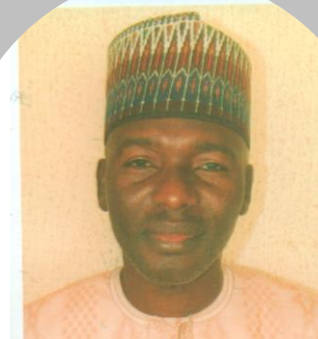
**HON. ABUBAKAR BUBA
EXECUTIVE CHAIRMAN**



**HON. AHMED YAHAYA
COUNCIL SECRETARY**



**MRS. MARYAM U. GAYA
DIR. ADMIN AND FINANCE**



**ALH. SANI ZUBAIRU
LOCAL GOVT. TREASURER**


1.0 CHAIRMAN'S REPORT

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


.....
HON. ABUBAKAR BUBA
EXECUTIVE CHAIRMAN
25/08/2020
.....
DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Lere Local Government together with the Financial Statements for the year ended 31st December, 2019 provide the record of the financial activities of Lere 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 Lere Local Government are contained on pages 16 to 45 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 49.

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 ₦2,702,070,622.20. The total recurrent payment charged to the Fund in line with Lere Local Government Appropriation Act 2018 was ₦2,896,568,700.77. The operation of the Fund resulted into a net recurrent deficit of ₦194,498,078.57 for the year, which was financed from the opening balance. The closing balance of the fund as at 31st December, 2019 was ₦8,728,143.41

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		203,226,221.98		157,016.59
Recurrent Receipts	2,702,070,622.20		2,783,717,786.81	
Recurrent Expenditure	2,896,568,700.77		2,580,648,581.42	
Net Recurrent Surplus/(Deficit)		(194,498,078.57)		203,069,205.39
Closing Balance		8,728,143.41		203,226,221.98

2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.731 Billion and total capital expenditure charged to the fund amounted to ₦0.731 Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	731,252,124.46		451,536,837.92	
Capital Expenditure	731,252,124.46		451,536,837.92	
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 ₦2,702,070,622.20 and total payment was ₦2,896,568,700.77 An overall net deficit cash flow of ₦194,498,078.57 was recorded during the year. The liquidity position as at 31st December, 2019 was ₦8,728,143.41:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		203,226,221.98		157,016.59
Total Receipts	2,702,070,622.20		2,783,717,786.81	
Total Payments	2,896,568,700.77		2,580,648,581.42	
Net Cash Surplus/(Deficit)		(194,498,078.57)		203,069,205.39
Closing Cash/Bank Balance		8,728,143.41		203,226,221.98
Represented by:				
Consolidated Revenue Fund	8,728,143.41		203,226,221.98	
Capital Development Fund	-		-	
Total Public Funds		8,728,143.41		203,226,221.98

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPT - 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 Lere Local Government at Mold Computers and Communication Ltd Kaduna.

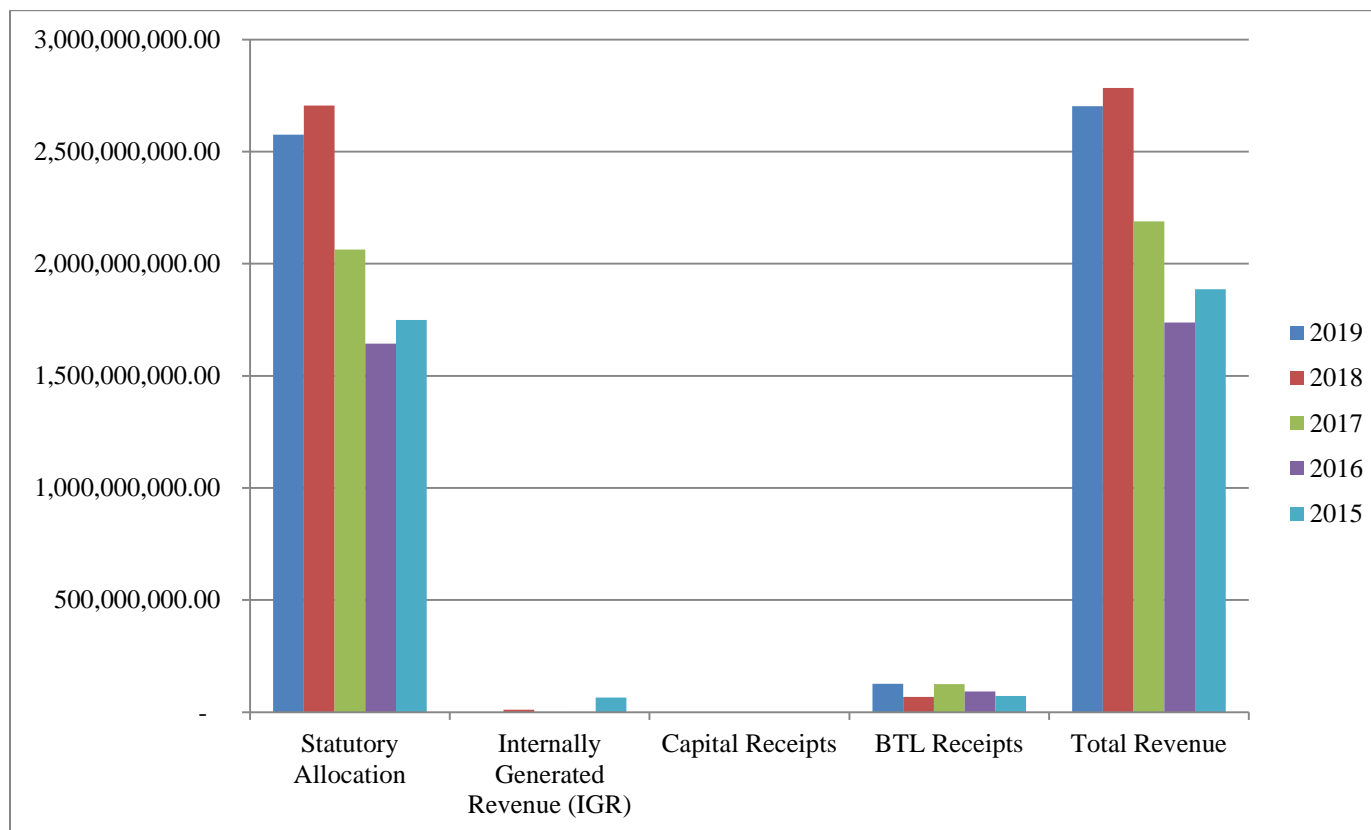
3.1 CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	157,016.59	203,226,221.98	10,000,000.00	504,111,626.00	300,885,404.02-		
RECEIPTS							
Statutory Allocation	2,705,030,286.10	2,575,489,990.35	2,922,988,286.00	2,922,988,286.00	347,498,295.65-		
Internally Generated Revenue	11,315,978.27		44,047,860.00	44,047,860.00	44,047,860.00-		
Transfer from CRF	451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54-	251,508,970.00	26,680,778.00
BTL Receipts	67,371,522.44	126,580,631.85			126,580,631.85+		
Total Current Year Receipts	3,235,254,624.73	3,433,322,746.66	4,072,217,232.00	4,072,217,232.00	638,894,485.34-	251,508,970.00	26,680,778.00
Total Funds Available	3,235,411,641.32	3,636,548,968.64	4,082,217,232.00	4,576,328,858.00	939,779,889.36-	251,508,970.00	26,680,778.00
Expenditure: Economic Classification							
Employees Compensation	1,668,082,388.52	1,431,950,742.40	1,349,142,388.00	1,432,154,689.00	203,946.60+	1,416,599,507.00	1,487,429,482.00
Social Benefits	144,242,027.58	144,565,464.77	49,999,983.00	144,605,877.00	40,412.23+	52,499,981.00	55,124,980.00
Overhead Costs	229,432,853.15	462,219,737.29	462,712,689.00	484,731,567.00	22,511,829.71+	485,848,321.00	510,140,738.00
Service Wide Vote	19,982,951.81						
BTL Payments	67,371,522.44	126,580,631.85			126,580,631.85-		
Transfer to Capital Development Fund	451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54+	251,508,970.00	26,680,778.00
Total Recurrent Expenditure	2,580,648,581.42	2,896,568,700.77	2,967,036,146.00	3,166,673,219.00	270,104,518.23+	2,206,456,779.00	2,079,375,978.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	760,000.00	16,864,337.00	18,500,000.00	18,500,000.00	1,635,663.00+		
04 Improvement to Human Health	16,163,102.78	45,985,987.00	82,066,503.00	82,066,503.00	36,080,516.00+	1,200,000.00	
05 Enhancing Skills and Knowledge	113,479,770.34	168,121,664.62	148,022,860.00	212,022,860.00	43,901,195.38+	22,544,123.00	
06 - Housing and Urban Development	7,061,839.01	15,589,600.08	37,610,776.00	37,610,776.00	22,021,175.92+	4,100,007.00	1,200,007.00
09 Environmental Improvement	21,059,913.50	25,188,387.00	110,242,762.00	110,242,762.00	85,054,375.00+	38,191,350.00	1,000,000.00
10 Water Resources and Rural Development	16,177,613.95	24,987,348.88	80,680,000.00	194,680,000.00	169,692,651.12+	66,772,862.00	9,480,771.00
12 Growing the Private Sector	1,974,150.00	20,631,580.96	36,750,000.00	36,750,000.00	16,118,419.04+		
13 Reform of Government and Governance	51,922,523.58	301,472,653.57	235,847,399.00	346,321,952.00	44,849,298.43+	23,994,697.00	10,000,000.00
14 Power	63,032,169.84	19,177,804.83	185,381,842.00	191,381,842.00	172,204,037.17+	26,282,433.00	5,000,000.00
17 Road	159,905,754.92	93,232,760.52	180,078,944.00	180,078,944.00	86,846,183.48+	68,423,498.00	
Total Capital Expenditure by Program	451,536,837.92	731,252,124.46	1,115,181,086.00	1,409,655,639.00	678,403,514.54+	251,508,970.00	26,680,778.00
Total Expenditure (Budget Size)	3,032,185,419.34	3,627,820,825.23	4,082,217,232.00	4,576,328,858.00	948,508,032.77+	2,457,965,749.00	2,106,056,756.00
Budget Surplus/(Deficit)	203,226,221.98	8,728,143.41			8,728,143.41+	2,206,456,779.00	2,079,375,978.00
Financing of Deficit by Borrowing							
Closing Balance	203,226,221.98	8,728,143.41			8,728,143.41+	2,206,456,779.00	2,079,375,978.00

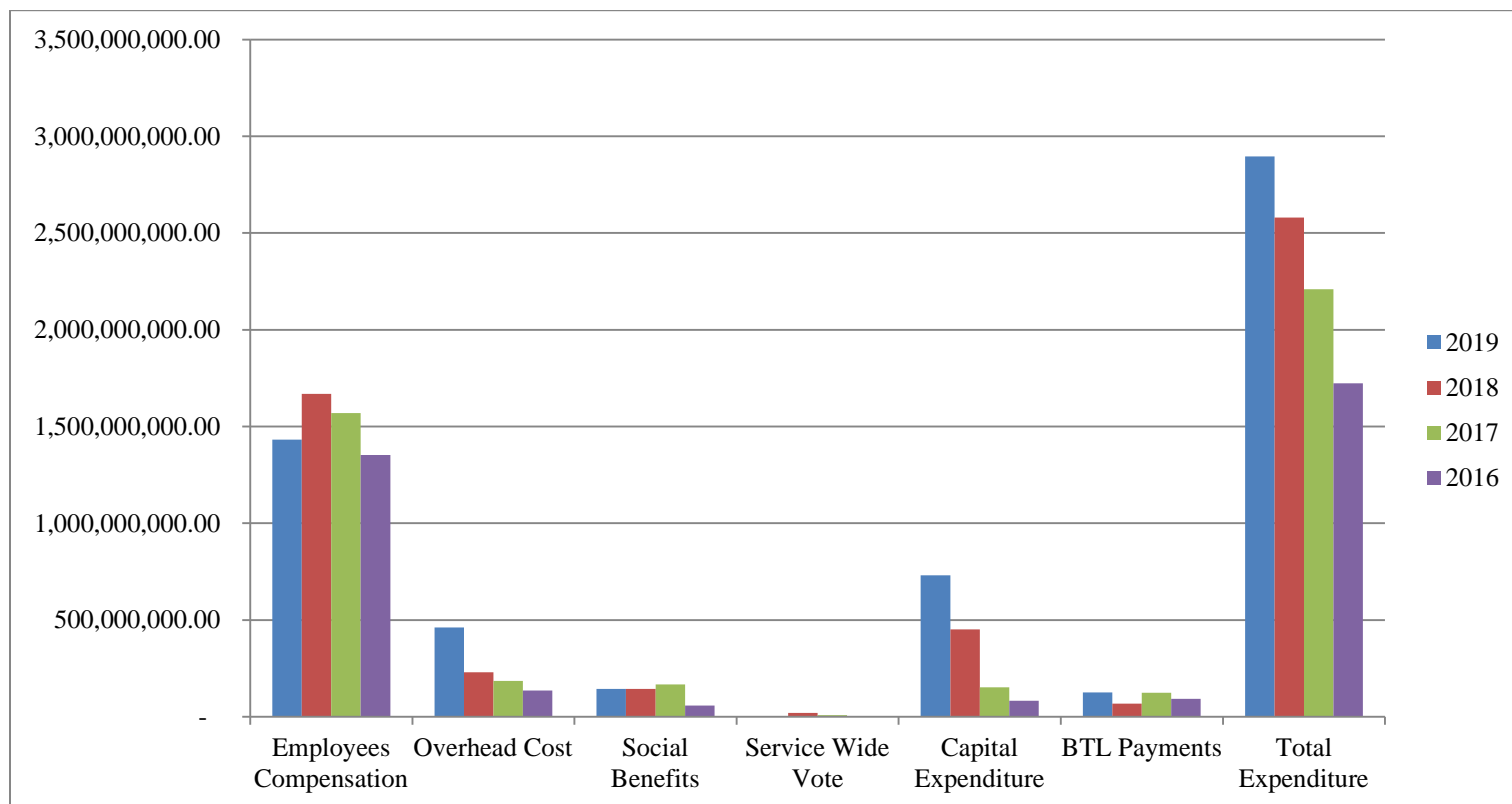
3.2 FIVE YEARS FINANCIAL SUMMARY

	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
RECEIPTS:					
Statutory Allocation	2,575,489,990.35	2,705,030,286.10	2,063,595,672.47	1,643,564,604.30	1,748,690,508.64
Internally Generated Revenue (IGR)		11,315,978.27		1,492,926.87	65,617,177.35
BTL Receipts	126,580,631.85	67,371,522.44	125,155,254.59	92,871,792.66	72,676,653.42
Total Receipts	2,702,070,622.20	2,783,717,786.81	2,188,750,927.06	1,737,929,323.83	1,886,984,339.41
PAYMENTS:					
Employees Compensation	1,431,950,742.40	1,668,082,388.52	1,569,548,971.81	1,352,436,317.00	1,594,162,418.06
Overhead Cost	462,219,737.29	229,432,853.15	186,345,839.20	136,208,139.66	132,409,806.05
Social Benefits	144,565,464.77	144,242,027.58	167,168,685.00	57,841,289.00	30,000,000.00
Settlement of Liabilities		19,982,951.81	7,900,000.00		
Capital Expenditure	731,252,124.46	451,536,837.92	152,893,735.26	83,290,347.53	87,050,724.80
BTL Payments	126,580,631.85	67,371,522.44	125,155,254.59	92,871,792.66	72,676,653.42
Total Payment	2,896,568,700.77	2,580,648,581.42	2,209,012,485.86	1,722,647,885.85	1,916,299,602.33
Net Cash Surplus/(Deficit)	(194,498,078.57)	203,069,205.39	(20,261,558.80)	15,281,437.98	(29,315,262.92)
Opening Cash Balance	203,226,221.98	157,016.59	20,418,575.39	5,137,137.41	34,452,400.33
Closing Cash Balance	8,728,143.41	203,226,221.98	157,016.59	20,418,575.39	5,137,137.41

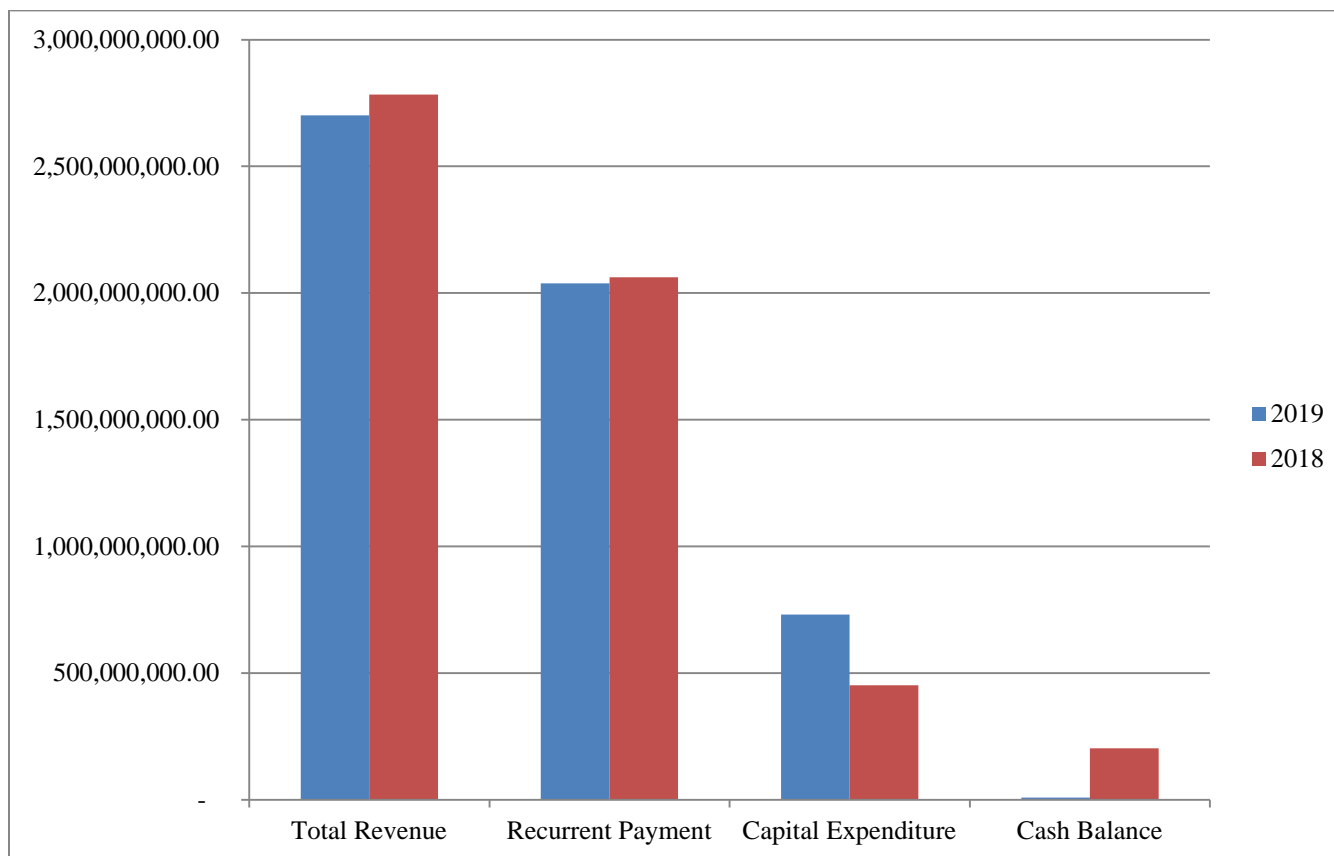
ACTUAL RECEIPT FOR 5 YEARS



ACTUAL PAYMENT FOR 5 YEARS



ACTUAL RECEIPT AND PAYMENT 2019 AND 2018



4.0 STATEMENT OF ACCOUNTING POLICIES

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



SANI ZUBAIRU
TREASURER

25/08/2020
DATE

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

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



SANI ZUBAIRU
TREASURER

25/08/2020
DATE



HON. ABUBAKAR BUBA
EXECUTIVE CHAIRMAN

25/08/2020
DATE

AUDIT CERTIFICATE

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

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

BASIS OF OPINION

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

OPINION

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



**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	2,113,898,432.75	2,179,274,476.38
Share of Value Added Tax	2	461,591,557.60	525,755,809.72
Independent Revenue	3		11,315,978.27
Total Receipts		2,575,489,990.35	2,716,346,264.37
Recurrent Payments:			
Employees Compensation	4	1,431,950,742.40	1,668,082,388.52
Social Benefits	5	144,565,464.77	144,242,027.58
Overhead Cost	6	462,219,737.29	229,432,853.15
CRFC - (Excluding Social Benefits and Public Debt)	7		19,982,951.81
Total Payments		2,038,735,944.46	2,061,740,221.06
Net Cash Flow from Operating Activities		536,754,045.89	654,606,043.31
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	16,864,337.00	760,000.00
Improvement to Human Health	11	45,985,987.00	16,163,102.78
Enhancing Skills and Knowledge	12	168,121,664.62	113,479,770.34
Housing and Urban Development	13	15,589,600.08	7,061,839.01
Environmental Improvement	16	25,188,387.00	21,059,913.50
Water Resources and Rural Development	17	24,987,348.88	16,177,613.95
Growing the Private Sector	19	20,631,580.96	1,974,150.00
Reform of Government and Governance	20	301,472,653.57	51,922,523.58
Power	21	19,177,804.83	63,032,169.84
Road	24	93,232,760.52	159,905,754.92
Net Cash Flow from Investing Activities	29	731,252,124.46	451,536,837.92
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	126,580,631.85	67,371,522.44
Below-The-Line Payments	37	126,580,631.85	67,371,522.44
Net Movement			
Net Surplus(Deficit) for the Year		(194,498,078.57)	(203,069,205.39)
Opening Balance		203,226,221.98	157,016.59
Closing Balance	38	8,728,143.41	203,226,221.98

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2019	Actual 2018
ASSETS:		₦	₦
Liquid Assets			
Treasuries and Banks	39	8,728,143.41	203,226,221.98
Sub Total		8,728,143.41	203,226,221.98
Investments and Other Assets			
Investments	40	11,500,000.00	11,500,000.00
Advances	41		7,792,353.68
Sub Total		11,500,000.00	19,292,353.68
Total Assets		20,228,143.41	222,518,575.66
Public Funds:			
Consolidated Revenue Fund	42	8,728,143.41	203,226,221.98
Capital Development Fund	43		
Other Funds	44	11,500,000.00	11,500,000.00
Sub - Total: Public Funds		20,228,143.41	214,726,221.98
LIABILITIES:			
Liability Over Assets	45		7,792,353.68
Sub Total: Liabilities			7,792,353.68
Public Funds + Liabilities		20,228,143.41	222,518,575.66

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		157,016.59	203,226,221.98		199,637,073.00	3,589,148.98+		
Add: Recurrent Receipts:								
Statutory Allocation		2,110,918,613.73	2,044,039,754.53	2,274,923,732.00	2,274,923,732.00	230,883,977.47-		
Share of VAT		525,755,809.72	461,591,557.60	565,537,154.00	565,537,154.00	103,945,596.40-		
NNPC Refunds			3,043,163.36			3,043,163.36+		
10% IGR Allocation from State				82,527,400.00	82,527,400.00	82,527,400.00-		
Exchange Rate Difference			3,093,504.41			3,093,504.41+		
Solid Minerals			2,647,622.73			2,647,622.73+		
Share of Forest Equalization		63,212,473.85	39,639,812.73			39,639,812.73+		
Exchange Bank Charges		5,143,388.80	4,697,176.52			4,697,176.52+		
Share Of Good & Value Consideration			16,737,398.47			16,737,398.47+		
Sub Total: Statutory Allocation		2,705,030,286.10	2,575,489,990.35	2,922,988,286.00	2,922,988,286.00	347,498,295.65-		
Direct Taxes	49			10,200,000.00	10,200,000.00	10,200,000.00-		
Licenses	50			300,000.00	300,000.00	300,000.00-		
Rates	51			15,640,840.00	15,640,840.00	15,640,840.00-		
Fees	52			7,502,300.00	7,502,300.00	7,502,300.00-		
Fines	53			500,000.00	500,000.00	500,000.00-		
Earnings	55			9,904,720.00	9,904,720.00	9,904,720.00-		
Repayments	58	11,315,978.27						
Total: Independent Revenue		11,315,978.27		44,047,860.00	44,047,860.00	44,047,860.00-		
Total Recurrent Receipts		2,716,346,264.37	2,575,489,990.35	2,967,036,146.00	2,967,036,146.00	391,546,155.65-		
Total Funds Available		2,716,503,280.96	2,778,716,212.33	2,967,036,146.00	3,166,673,219.00	387,957,006.67-		
Less Recurrent Payments:								
Employees Compensation	63	1,668,082,388.52	1,431,950,742.40	1,349,142,388.00	1,432,154,689.00	203,946.60+	1,416,599,507.00	1,487,429,482.00
Social Benefits	64	144,242,027.58	144,565,464.77	49,999,983.00	144,605,877.00	40,412.23+	52,499,981.00	55,124,980.00
Overhead Cost	65	229,432,853.15	462,219,737.29	462,712,689.00	484,731,567.00	22,511,829.71+	485,848,321.00	510,140,738.00
CRFC - (Excluding Social Benefits and Public Debts)	66	19,982,951.81						
Total Recurrent Payments		2,061,740,221.06	2,038,735,944.46	1,861,855,060.00	2,061,492,133.00	22,756,188.54+	1,954,947,809.00	2,052,695,200.00
Other Cash Movement								
Below-The-Line Receipts	67	67,371,522.44	126,580,631.85			126,580,631.85+		
Below-The-Line Payments	68	67,371,522.44	126,580,631.85			126,580,631.85-		
Net Recurrent Funds before Transfers		654,763,059.90	739,980,267.87	1,105,181,086.00	1,105,181,086.00	365,200,818.13-	1,954,947,809.00	2,052,695,200.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54+	251,508,970.00	26,680,778.00
Total Appropriations/Transfers		451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54+	251,508,970.00	26,680,778.00
Closing Balance		203,226,221.98	8,728,143.41			8,728,143.41+	2,206,456,779.00	2,079,375,978.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				10,000,000.00	304,474,553.00	304,474,553.00-		
Add: Capital Receipts								
Transfer from Consolidated Revenue		451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54-	251,508,970.00	26,680,778.00
Sub Total: Capital Receipts		451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54-	251,508,970.00	26,680,778.00
Total Capital Funds Available		451,536,837.92	731,252,124.46	1,115,181,086.00	1,409,655,639.00	678,403,514.54-	251,508,970.00	26,680,778.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	60,958,512.59	319,386,237.55	257,847,399.00	368,321,952.00	48,935,714.45+	24,494,697.00	10,000,000.00
Economic Affairs	74	20,809,990.00	43,451,334.06	54,250,000.00	60,250,000.00	16,798,665.94+	8,750,000.00	
Environmental Protection	75			14,500,000.00	14,500,000.00	14,500,000.00+	3,000,000.00	1,000,000.00
Housing and Community Development	76	240,125,462.21	154,306,901.23	555,494,324.00	669,494,324.00	515,187,422.77+	191,520,150.00	15,680,778.00
Health	77	16,163,102.78	45,985,987.00	82,066,503.00	82,066,503.00	36,080,516.00+	1,200,000.00	
Education	79	113,479,770.34	168,121,664.62	151,022,860.00	215,022,860.00	46,901,195.38+	22,544,123.00	
Total Capital Expenditure		451,536,837.92	731,252,124.46	1,115,181,086.00	1,409,655,639.00	678,403,514.54+	251,508,970.00	26,680,778.00

NOTES TO CASHFLOW STATEMENT

	Actual	Actual
	2019	2018
	₦	₦
Note 1 - Statutory Allocation		
25001001/11010001 Statutory Allocation	2,044,039,754.53	2,110,918,613.73
25001001/11010006 NNPC Refunds	3,043,163.36	
25001001/11010013 Exchange Rate Difference	3,093,504.41	
25001001/11000018 Solid Minerals	2,647,622.73	
25001001/11000019 Share of Forest Equalization	39,639,812.73	63,212,473.85
25001001/11000020 Exchange Bank Charges	4,697,176.52	5,143,388.80
25001001/11000021 Share Of Good & Value Consideration	16,737,398.47	
Total	2,113,898,432.75	2,179,274,476.38
Note 2 - Share of Value Added Tax		
This represent Share of VAT from FAAC	461,591,557.60	525,755,809.72
Note 3 - Independent Revenue		
Repayments General		11,315,978.27
Total		11,315,978.27
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	865,323,081.08	1,105,030,011.89
Local Government Staff	566,627,661.32	563,052,376.63
Total	1,431,950,742.40	1,668,082,388.52
Note 4A - Local Government Staff		
Lere Local Government	566,627,661.32	563,052,376.63
Total	566,627,661.32	563,052,376.63
Note 5 - Social Benefits		
Contribution to Pension Fund	144,565,464.77	144,242,027.58
Total	144,565,464.77	144,242,027.58
Note 6 - Overhead Costs		
Transport and Travelling	24,173,174.04	10,922,286.19
Utilities	2,890,000.00	3,036,505.11
Material and Supplies	34,930,000.00	25,436,454.62
Maintenance Services	10,940,000.00	9,265,575.00
Training	24,822,360.65	21,692,463.00
Other Services	142,826,601.71	32,037,000.00
Consulting & Professional Services	9,760,806.00	10,815,677.87
Fuel and Lubricants		15,000.00
Financial Charges	5,970,000.00	5,923,301.00
Miscellaneous Expenses	205,906,794.89	110,288,590.36
Total	462,219,737.29	229,432,853.15

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
20001001/22060203 Settlement of outstanding recurrent liability		19,982,951.81
Total		19,982,951.81
Note 8 - Economic Empowerment Through Agriculture		
15001001/23010127/01000003 Purchase of agric store at mariri	12,112,237.00	
15001001/23010127/01000004 Purchase of irrigation pumps	4,752,100.00	
15001001/23030112/01000016 Rehabilitation of broken down tractors		760,000.00
Total	16,864,337.00	760,000.00
Note 11 - Improvement to Human Health		
21001001/23010122/04000002 Rehabilitation of PHC Maskawa Dokan Danbala & Jura PHC	12,711,500.00	
21001001/23020106/04000004 Fencing of PHC across the LGA	18,736,075.00	
21001001/23050101/04000005 Food and Nutrition Programme	5,623,200.00	
21001001/23010122/04000041 Purchase of Medical/Health Equipment		8,079,839.78
21001001/23020106/04000042 Contribution to PHC	8,915,212.00	5,542,251.00
21001001/23030105/04000043 Rehabilitation of maternity clinic Yarkasuwa		2,541,012.00
Total	45,985,987.00	16,163,102.78
Note 12 - Enhancing Skills and Knowledge		
17001001/23020107/05000002 Women & Youth empowerment Programs Starter packs Gen - Set	18,644,500.00	
17001001/23020107/05000004 Rehabilitation of Public Schools 1No each in the 11 Wards N3	33,798,451.00	32,409,373.84
17001001/23010124/05000005 Purchase of Classroom Furniture for Public Schools Across th		8,192,810.50
17001001/23030106/05000007 Rehabilitation of LEA primary school Ung/Jumare		7,553,735.03
17001001/23010112/05000008 Purchase of classroom furniture	4,380,000.00	26,020,188.00
17001001/23030106/05000009 Rehabilitation of 33 public schools across the local Governm		3,978,970.36
17001001/23010125/05000010 Purchase of Teaching/Learning Aid Equipment	24,128,033.70	29,701,809.00
17001001/23030106/05000011 Rehabilitation of Laboratory at GSS Ishe		503,937.50
17001001/23030106/05000012 Rehabilitation of LEA Primary school Ishame		5,118,946.11
17001001/23020107/05000013 Rehabilitation of Primary Schools at Maresu	2,600,562.33	
17001001/23020107/05000017 Constr of A Block of 2 Classrooms and Office at Mariri Cent	6,504,000.00	
17001001/23020107/05000019 Rehabilitation of 2No Block of 2 Classroom at Natere Gure	5,665,152.80	
17001001/23030106/05000020 Fencing of Primary Schools across the LGA	15,713,880.02	
17001001/23020107/05000021 Constr of 2No Block of Classrooms at S/Laye	11,711,533.13	
17001001/23020107/05000023 Constr of 2Blocks of Classroom at Ung Danlami	44,975,551.64	
Total	168,121,664.62	113,479,770.34
Note 13 - Housing and Urban Development		
25001001/23030101/06000001 Rehabilitation of staff quarters at Saminaka	4,919,000.08	7,061,839.01
34001001/23010112/06000005 Prov of of intercom connectivity for offices at secretariate	6,230,000.00	
34001001/23020118/06000006 Constr of town hall tudai	4,440,600.00	
Total	15,589,600.08	7,061,839.01

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 16 - Environmental Improvement	25,188,387.00	21,059,913.50
34001001/23050101/06000007 Construction/Provision of drainage at dokan Lere	2,566,393.50	
34001001/23040102/09000007 Construction/Provision of drainage at fada street sigau	382,324.98	1,881,500.00
34001001/23020114/09000011 Construction/Provision of drainage at ung sarki kayarda	3,042,076.50	8,977,456.50
34001001/23020114/09000016 Construction/Provision of drainage ung sarkinkwalliya danalh	3,085,611.70	
34001001/23020114/09000023 Construction/Provision of drainage Ahmadu Bello way dan alha	4,769,000.00	
34001001/23020114/09000033 Construction/Provision of drainage nasarawa izala saminaka		350,000.00
34001001/23020114/09000034 Construction/Provision of drainage at gidan dutse lazuru		718,520.00
34001001/23020114/09000047 Construction/Provision of drainage agaji street saminaka	5,328,700.32	
34001001/23020114/09000048 Construction/Provision of drainage Bagu house saminaka	2,600,000.00	
34001001/23020114/09000049 Construction/Provision of drainage at nasarawa street samina		3,999,650.00
34001001/23020114/09000058 Construction/provision of drainage at Jibrin Sani street Sam		5,132,787.00
34001001/23020114/09000062 Constr of Drainages at Tudu R/Kura-Gidan Mishau	3,414,280.00	
Total	25,188,387.00	21,059,913.50
Note 17 - Water Resources and Rural Development	24,987,348.88	16,177,613.95
34001001/23020105/10000002 Rehabilitation of water facility at Lere		1,321,000.00
34001001/23020105/10000003 Rehabilitation of water facility at Ramin Kura		1,500,000.00
34001001/23020105/10000004 Rehabilitation of water facility at Garu		1,234,000.00
34001001/23020105/10000015 Rehabilitation of water facility at Gure/Kahugu		1,896,242.45
34001001/23020105/10000016 Rehabilitation of water facility at Lazuru		1,351,000.00
34001001/23020105/10000017 Rehabilitation of water facility at Abadawa		2,571,000.00
34001001/23030104/10000018 Rehabilitation of water facility at Saminaka		1,806,222.20
34001001/23020105/10000019 Rehabilitation of water facility at Sabon Birni		2,784,149.30
34001001/23020105/10000020 Rehabilitation of water facility at Yarkasuwa		1,714,000.00
34001001/23020105/10000030 Constr/Prov of Boreholes at Kawo Bakin Dogo Kofar Gidan Mai	6,342,000.69	
34001001/23020105/10000032 Prov of Boreholes at Gidan Kaji Mai Ung Luka Gate & Tsairuta	400,000.00	
34001001/23030105/10000033 Rehabilitation of Water Facility at Sigau	900,176.73	
34001001/23020105/10000034 Prov of Boreholes at Maigamo Yarkasuwa Kampagirka Ashema	4,221,000.00	
34001001/23020105/10000036 Prov of Boreholes at Rafin Bayi Near Ecwa Church Nazangi Kof	13,124,171.46	
Total	24,987,348.88	16,177,613.95
Note 19 - Growing the Private Sector		
25001001/23030124/12000003 Rehabilitation of snk market	12,994,583.90	1,974,150.00
25001001/23030124/12000004 Rehabilitation of Mariri Market	7,636,997.06	
Total	20,631,580.96	1,974,150.00
Note - 20 Reform of Government and Governance		
25001001/23030121/13000002 Rehabilitation of Council Chambers	5,230,952.00	5,900,030.00
25001001/23030121/13000003 Rehabilitation of Secretariat fence Toilets Landscaping an	8,281,000.00	8,606,304.00
25001001/23030118/13000004 Refund to Kaduna State Govt on Provision of Infrastructural	92,609,852.00	
25001001/23020101/13000006 Construction/provision of office building at sec - Budget Of		1,990,000.00
25001001/23030121/13000007 Rehabilitation of office building at Secerataria	19,477,119.27	19,291,515.58

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
25001001/23010112/13000008 Provision of Office Furniture for Political Holders		4,400,000.00
25001001/23030101/13000010 Rehabilitation of the Chairman's Resident		11,734,674.00
25001001/23020101/13000011 Constr/Prov of Office Building at Sec	7,447,500.00	
25001001/23010106/13000016 Purchase of 1no hilux van	15,000,000.00	
25001001/23010105/13000017 Purchase of 4no Peugeot 406 for district head @2 500 000 eac	6,000,000.00	
25001001/23010129/13000018 Purchase of information equipment	2,180,000.00	
25001001/23020129/13000019 Purchase of Lightening Equipment	398,036.95	
25001001/23050101/13000022 Settlement of Capital Liabilities	141,400,796.00	
34001001/23020118/13000018 Rehabilitation of town hall at Garu Kurama	3,447,397.35	
Total	301,472,653.57	51,922,523.58
Note 21 - Power		
34001001/23020103/14000003 Construction/Provision of rural electricity at kwaftara	12,235,403.00	353,400.00
34001001/23020103/14000019 Construction/Provision of rural electricity at mahanga tabo		10,978,750.00
34001001/23020103/14000021 Construction/Provision of rural electricity at kauran lazuru		3,200,254.00
34001001/23020103/14000022 Constr/Prov of Electr at Kahugu Luwana Bundu Kahugu Kargi		11,409,395.00
34001001/23020103/14000023 Purchase of transformers at Ramin Kura and Gidan Dutse Lazur		13,103,380.84
34001001/23020103/14000024 Constr of Electr 2Km Extention at R/Kura and Kargi		3,937,000.00
34001001/23020103/14000026 Rehabilitation of Electricity at Lere/Kauran Dan Gambo	659,340.25	
34001001/23020103/14000034 Prov of Electr at Ung Mele Ung Kura Karau-Karau Yanbita Ung	100,000.00	
34001001/23020103/14000035 Prov of Solar power and installation 300 unit at 130 000	6,183,061.58	
34001001/23020103/14000059 Rehabilitation of Damaged 33kv Lines & Poles as a result of		20,049,990.00
Total	19,177,804.83	63,032,169.84
Note 24 - Road		
34001001/23020116/17000001 Construction/Provision of roads sabon layi saminaka	5,050,000.00	6,721,221.50
34001001/23020114/17000003 Constr of Road Atung Kargijankasa Rumaya And Wuroko Gari And	6,097,192.50	
34001001/23020114/17000007 Constr of Feeder Roads at Maraban Lazuru to Tudun Wada Tudai	12,960,275.00	
34001001/23020114/17000013 Constr of Feeder Road at Doka	5,953,000.00	
34001001/23020103/17000014 Constr of Feeder Road R/Kura	18,950,000.00	
34001001/23020114/17000038 Constr of Road from Udammi to Sabon Kaura Jamaika to Natare	1,395,120.00	
34001001/23020114/17000042 Construction of feeder road from Jankasa to Kargi		36,220,540.00
34001001/23020114/17000044 Construction of rural feeder road from Yadi to Jama'a Iya		31,326,462.05
34001001/23020114/17000045 Construction/provision culverts at kawuce/kunkuru abadawa		15,996,549.75
34001001/23020114/17000048 Construction/provision of culverts at jantsauni limoro		8,920,720.00
34001001/23020114/17000049 Construction/Provision of culverts at nagunta		1,412,212.00
34001001/23020114/17000051 Construction/Provision of culverts 33 no 900mm across the LG	2,850,000.00	7,620,000.00
34001001/23020114/17000053 Construction/Provision of culverts at maje bakwai garu	3,931,152.00	1,991,354.50
34001001/23020114/17000054 Construction/Provision of culverts bikwai garu k/RD	4,330,000.00	
34001001/23020114/17000055 Construction/Provision of rural feeder road in Mariri		11,346,694.50
34001001/23020114/17000056 Construction/provision of box culvert at Mariri		3,000,427.12

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
34001001/23020114/17000057 Construction of box culvert 2No at Jamaica Gure		3,279,223.00
34001001/23020114/17000058 Construction of road within Dan Alhaji	7,250,000.00	
34001001/23020114/17000059 Construction of Kargi Rumaya box culvert	3,820,000.00	
34001001/23020114/17000060 Construction of Grosha Goron Dutse box culvert		13,163,006.50
34001001/23020114/17000061 Construction of Ali Maihula box culvert		4,882,570.00
34001001/23020114/17000062 Construction of Kadugu box culvert	2,792,133.00	
34001001/23020114/17000064 Construction of Ung Sarkin Pawa box culvert	2,927,407.50	
34001001/23020114/17000067 Construction of Ung Tambaya box culvert	14,798,317.62	
34001001/23020114/17000068 Construction of box culvert at Gure		1,241,020.00
34001001/23020114/17000069 construction of ring culvert at Gamagira	128,162.90	
34001001/23020114/17000070 Completion of box culvert at Dan Daura		2,070,100.00
34001001/23020114/17000071 Repair of Fulty Section of Road Leading to Saminaka		10,713,654.00
Total	93,232,760.52	159,905,754.92
Note 29 - Net Cash Flow From Investment Activities By Sector:		
Capital Expenditure by Administrative Sector	323,575,837.26	60,958,512.59
Capital Expenditure by Economic Sector	193,568,635.58	260,935,452.21
Capital Expenditure by Social Sector	214,107,651.62	129,642,873.12
Total	731,252,124.46	451,536,837.92
Note 29A - Net Cash Flow From Investment Activities By Economic:		
Purchase of Fixed Assets General	100,306,407.65	76,394,647.28
Construction and Provision of Fixed Assets General	406,719,470.00	296,429,354.85
Rehabilitation and Repairs of Fixed Assets General	74,253,532.33	76,831,335.79
Preservation of the Environment General	382,324.98	1,881,500.00
Acquisition of Non Tangible Assets	149,590,389.50	
Total - 29A	731,252,124.46	451,536,837.92
Note 29B - Net Cash Flow From Investment Activities By Location:		
Kayarda Ward	41,570,701.50	53,776,656.81
Garu Ward	22,428,726.08	3,225,354.50
Lazuru Ward	21,849,600.50	16,416,641.62
Dan Alhaji Ward	20,433,312.02	33,396,562.05
Saminaka Ward	394,625,765.54	181,389,599.57
Yarkasuwa Ward	20,476,536.95	4,255,012.00
Ramin Kura Ward	25,391,687.50	18,540,380.84
Gure/Kahugu Ward	22,636,997.06	6,416,485.45
Abadawa Ward	29,733,924.26	18,567,549.75
Sabon Birnin Ward	50,391,888.62	48,356,529.64
Lere Ward	81,712,984.43	67,196,065.69
Total - 29B	731,252,124.46	451,536,837.92

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 36 - BTL Receipts		
25001001/12150001 Withholding Taxes due to FIRS	21,137,057.77	53,631,932.18
25001001/12150002 VAT due to FIRS	5,931,486.00	4,345,288.43
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	36,789,036.23	222,000.00
25001001/12150005 Monthly Net Total Salary Control Account	4,778,332.85	6,288,250.24
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	1,203,758.01	1,377,368.31
25001001/12150008 10% Contract Retention	6,681,828.41	1,263,616.15
25001001/12150009 SIGMA Pension	35,838,561.38	
25001001/12150010 WHT Due to BIR		220,253.00
25001001/12150012 NULGE Deduction	7,736,186.79	22,814.13
25001001/12150032 NUT Deduction	500,000.00	
25001001/12150035 Credit Direct Deduction	4,502,750.60	
25001001/12150036 National Housing Fund Deduction	1,481,633.81	
Total	126,580,631.85	67,371,522.44
Note 37 - Below the Line Payments		
25001001/22080001 With - Holding Taxes due to FIRS	21,137,057.77	53,631,932.18
25001001/22080002 Vat due to FIRS	5,931,486.00	4,345,288.43
25001001/22080003 PAYE Taxes due to State Board of Internal Revenue	36,789,036.23	222,000.00
25001001/22080005 Monthly Net Total Salary Control Account	4,778,332.85	6,288,250.24
25001001/22080006 Loan Deduction for Salary Other Deduction for Payroll	1,203,758.01	1,377,368.31
25001001/22080008 10% Contract Retention	6,681,828.41	1,263,616.15
25001001/22080009 SIGMA Pension Remittance	35,838,561.38	
25001001/22080010 WHT Due to BIR		220,253.00
25001001/22080012 NULGE Deduction	7,736,186.79	22,814.13
25001001/22080032 NUT Deduction	500,000.00	
25001001/22080035 Credit Direct Deduction	4,502,750.60	
25001001/22080036 National Housing Fund Deduction	1,481,633.81	
Total	126,580,631.85	67,371,522.44
Note 38 - Closing Balance		
20001001/31010101 First Bank Main	8,512,156.76	203,131,145.64
20001001/31010114 First Bank - Capital Acct	215,986.65	95,076.34
Sub Total: Cash and Bank	8,728,143.41	203,226,221.98
Total Consolidated Cash & Bank Balances	8,728,143.41	203,226,221.98

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2019	2018
Note 39 - Treasuries and Banks	₦	₦
First Bank Main	8,512,156.76	203,131,145.64
First Bank - Capital Acct.	215,986.65	95,076.34
Total	8,728,143.41	203,226,221.98
Note 40 - Investments		
Ikara Food Processing Company	500,000.00	500,000.00
Kachia Ginger Processing Company	500,000.00	500,000.00
Urban Development Bank	500,000.00	500,000.00
National Universal Bank Plc	1,000,000.00	1,000,000.00
Intercity Bank (Unity Bank) Plc	2,052,917.70	2,052,917.70
Makarfi Sugar	1,000,000.00	1,000,000.00
First Inland Bank Plc	5,947,082.30	5,947,082.30
Total	11,500,000.00	11,500,000.00
Note 41 - Advances		
ADV/120/2018 ABDULLAHI ADAMU		1,999,187.00
ADV/111/2018 MANSIR T. MOHAMMED		643,166.68
ADV/43/2018 SAMUEL BABA		750,000.00
ADV/2018 ABDULRAHMAN MADAKI		4,400,000.00
Total		7,792,353.68
Total Advances		7,792,353.68
Note 42 - Consolidated Revenue Fund		
Opening Balance	203,226,221.98	157,016.59
Add/(Less) Net Recurrent Surplus/(Deficit)	194,498,078.57	(203,069,205.39)
Closing Balance	8,728,143.41	203,226,221.98
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-
Notes 44 - Other Funds	11,500,000.00	11,500,000.00
Note 45 - Liabilities Over Assets		7,792,353.68

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 50 – Licenses							
Bicycle Truck Canoe Wheelbarrow And Cart Fees			300,000.00	300,000.00	300,000.00-		
Total			300,000.00	300,000.00	300,000.00-		
Note 51 - Rates							
Shops And Kiosk Rates			8,465,850.00	8,465,850.00	8,465,850.00-		
Land use Charges (Private and Commercial Property)			7,174,990.00	7,174,990.00	7,174,990.00-		
Total			15,640,840.00	15,640,840.00	15,640,840.00-		
Note 52 - Fees							
Naming Of Street Registration Fees			300,000.00	300,000.00	300,000.00-		
Fee Structure For Outdoor Installation And Advert			1,500,000.00	1,500,000.00	1,500,000.00-		
Right Of Occupancy In Local Government Areas			300,000.00	300,000.00	300,000.00-		
Marriage Birth And Registration Fees			300,000.00	300,000.00	300,000.00-		
On And Off Liquor Fees			2,215,100.00	2,215,100.00	2,215,100.00-		
Domestic Animal Fee			200,000.00	200,000.00	200,000.00-		
Slaughter Slab Fees			1,687,200.00	1,687,200.00	1,687,200.00-		
Other Levies And Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Total			7,502,300.00	7,502,300.00	7,502,300.00-		
Note 53 - Fines							
Fine on Obstruction/Wrong Parking Charges			500,000.00	500,000.00	500,000.00-		
Total			500,000.00	500,000.00	500,000.00-		
Note 55 - Earnings							
Earning from Motor Park			9,904,720.00	9,904,720.00	9,904,720.00-		
Total			9,904,720.00	9,904,720.00	9,904,720.00-		
Note 63 - Employee Compensation							
Department of Admin & Finance	359,873,157.23	377,969,776.31	295,127,010.00	378,139,311.00	169,534.69+	309,883,361.00	325,377,529.00
Department of Primary Health Care	203,179,219.40	188,657,885.01	188,664,844.00	188,664,844.00	6,958.99+	198,098,086.00	208,002,990.00
Contribution to Primary Education & Social Development	1,105,030,011.89	865,323,081.08	865,350,534.00	865,350,534.00	27,452.92+	908,618,060.00	954,048,963.00
Total	1,668,082,388.52	1,431,950,742.40	1,349,142,388.00	1,432,154,689.00	203,946.60+	1,416,599,507.00	1,487,429,482.00
Note 64 - Social Benefits							
Contribution to Pension Fund	144,242,027.58	144,565,464.77	49,999,983.00	144,605,877.00	40,412.23+	52,499,981.00	55,124,980.00
Total	144,242,027.58	144,565,464.77	49,999,983.00	144,605,877.00	40,412.23+	52,499,981.00	55,124,980.00
Note 65 - Overhead Cost							
Department of Admin & Finance	159,121,108.05	351,559,810.70	350,700,961.00	352,719,839.00	1,160,028.30+	369,149,508.00	387,606,984.00
Department of Agriculture & Forestry	3,200,000.00	4,335,000.00	4,700,000.00	4,700,000.00	365,000.00+	4,935,000.00	5,181,750.00
Department of Works and Infrastructure	16,733,080.11	18,819,000.00	19,022,500.00	19,022,500.00	203,500.00+	34,810,125.00	36,550,631.00
Department of Education & Social Development	27,864,664.99	46,381,365.46	46,901,996.00	66,901,996.00	20,520,630.54+	49,247,095.00	51,709,450.00
Department of Primary Health Care	22,514,000.00	41,124,561.13	41,387,232.00	41,387,232.00	262,670.87+	27,706,593.00	29,091,923.00
Total	229,432,853.15	462,219,737.29	462,712,689.00	484,731,567.00	22,511,829.71+	485,848,321.00	510,140,738.00

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of outstanding recurrent liability	19,982,951.81						
Total	19,982,951.81						
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS	53,631,932.18	21,137,057.77			21,137,057.77+		
VAT due to FIRS	4,345,288.43	5,931,486.00			5,931,486.00+		
PAYE Taxes due to State Board of Internal Revenue	222,000.00	36,789,036.23			36,789,036.23+		
Monthly Net Total Salary Control Account	6,288,250.24	4,778,332.85			4,778,332.85+		
Loans deduction for Salary Other Deduction for payroll	1,377,368.31	1,203,758.01			1,203,758.01+		
10% Contract Retention	1,263,616.15	6,681,828.41			6,681,828.41+		
SIGMA Pension		35,838,561.38			35,838,561.38+		
WHT Due to BIR	220,253.00						
NULGE Deduction	22,814.13	7,736,186.79			7,736,186.79+		
NUT Deduction		500,000.00			500,000.00+		
Credit Direct Deduction		4,502,750.60			4,502,750.60+		
National Housing Fund Deduction		1,481,633.81			1,481,633.81+		
Total	67,371,522.44	126,580,631.85			126,580,631.85+		
Note 68 - Below the Line Payments							
With - Holding Taxes due to FIRS	53,631,932.18	21,137,057.77			21,137,057.77-		
Vat due to FIRS	4,345,288.43	5,931,486.00			5,931,486.00-		
PAYE Taxes due to State Board of Internal Revenue	222,000.00	36,789,036.23			36,789,036.23-		
Monthly Net Total Salary Control Account	6,288,250.24	4,778,332.85			4,778,332.85-		
Loan Deduction for Salary Other Deduction for Payroll	1,377,368.31	1,203,758.01			1,203,758.01-		
10% Contract Retention	1,263,616.15	6,681,828.41			6,681,828.41-		
SIGMA Pension Remittance		35,838,561.38			35,838,561.38-		
WHT Due to BIR	220,253.00						
NULGE Deduction	22,814.13	7,736,186.79			7,736,186.79-		
NUT Deduction		500,000.00			500,000.00-		
Credit Direct Deduction		4,502,750.60			4,502,750.60-		
National Housing Fund Deduction		1,481,633.81			1,481,633.81-		
Total	67,371,522.44	126,580,631.85			126,580,631.85-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 71 - General Public Services							
25001001/23030101/06000001 Rehabilitation of staff quarters at Saminaka	7,061,839.01	4,919,000.08	5,000,000.00	5,000,000.00	80,999.92+	500,000.00	
25001001/23030124/12000003 Rehabilitation of snk market	1,974,150.00	12,994,583.90	20,000,000.00	20,000,000.00	7,005,416.10+		
25001001/23030121/13000002 Rehabilitation of Council Chambers	5,900,030.00	5,230,952.00		6,000,000.00	769,048.00+		
25001001/23030121/13000003 Rehabilitation of Secretariat fence Toilets Landscaping an	8,606,304.00	8,281,000.00		9,868,659.00	1,587,659.00+		
25001001/23030118/13000004 Refund to Kaduna State Govt on Provision of Infrastructural		92,609,852.00		94,605,894.00	1,996,042.00+		
25001001/23020101/13000006 Construction/provision of office building at sec - Budget Of	1,990,000.00						
25001001/23030121/13000007 Rehabilitation of office building at Secretariat	19,291,515.58	19,477,119.27	20,000,000.00	20,000,000.00	522,880.73+		
25001001/23010112/13000008 Provision of Office Furniture for Political Holders	4,400,000.00						
25001001/23030101/13000010 Rehabilitation of the Chairman's Resident	11,734,674.00						
25001001/23020101/13000011 Constr/Prov of Office Building at Sec		7,447,500.00	10,000,000.00	10,000,000.00	2,552,500.00+		
25001001/23020118/13000012 Constructions of town Hall at Tudai			4,500,000.00	4,500,000.00	4,500,000.00+	9,254,697.00	
25001001/23010123/13000013 Purchase of Fire Fighting Truck						360,000.00	
25001001/23010104/13000014 Purchase of Motor Cycle			1,200,007.00	1,200,007.00	1,200,007.00+	1,080,000.00	
25001001/23010113/13000015 Purchase of Laptop Computers 5No			6,000,000.00	6,000,000.00	6,000,000.00+		
25001001/23010106/13000016 Purchase of 1no hilux van		15,000,000.00	22,000,000.00	22,000,000.00	7,000,000.00+	500,000.00	
25001001/23010105/13000017 Purchase of 4no Peugeot 406 for district head @2 500 000 eac		6,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00+		
25001001/23010129/13000018 Purchase of information equipment		2,180,000.00	4,500,000.00	4,500,000.00	2,320,000.00+	1,000,000.00	
25001001/23020129/13000019 Purchase of Lightening Equipment		398,036.95	500,000.00	500,000.00	101,963.05+		
25001001/23050101/13000022 Settlement of Capital Liabilities		141,400,796.00	142,147,392.00	142,147,392.00	746,596.00+	720,000.00	
34001001/23020118/13000018 Rehabilitation of Townhall at Garu Kurama		3,447,397.35	4,500,000.00	4,500,000.00	1,052,602.65+	10,000,000.00	10,000,000.00
34001001/23030126/13000019 Rehabilitation of Cemetery			7,500,000.00	7,500,000.00	7,500,000.00+	1,080,000.00	
Total	60,958,512.59	319,386,237.55	257,847,399.00	368,321,952.00	48,935,714.45+	24,494,697.00	10,000,000.00
Note 74 - Economic Affairs							
25001001/23030124/12000004 Rehabilitation of Mariri Market		7,636,997.06	16,750,000.00	16,750,000.00	9,113,002.94+		
15001001/23010127/01000003 Purchase of agric store at mariri		12,112,237.00	13,000,000.00	13,000,000.00	887,763.00+		
15001001/23010127/01000004 Purchase of irrigation pumps		4,752,100.00	5,500,000.00	5,500,000.00	747,900.00+		
15001001/23030112/01000016 Rehabilitation of broken down tractors	760,000.00						
34001001/23020103/14000059 Rehabilitation of Damaged 33kv Lines & Poles as a result of	20,049,990.00						
34001001/23020103/17000014 Constr of Feeder Road R/Kura		18,950,000.00	19,000,000.00	19,000,000.00	50,000.00+	8,750,000.00	
17001001/23020103/14000001 Purchase of Power Generating set 30KVA at KASU Secretariat				6,000,000.00	6,000,000.00+		
Total	20,809,990.00	43,451,334.06	54,250,000.00	60,250,000.00	16,798,665.94+	8,750,000.00	
Note 75 - Environmental Protection							
34001001/23020114/09000064 Constr of Drainage at Bayan Batc Ung Bawa			4,500,000.00	4,500,000.00	4,500,000.00+	2,000,000.00	
34001001/23040102/09000065 Erosion control at ung. Sarki Makera Lere			10,000,000.00	10,000,000.00	10,000,000.00+	1,000,000.00	1,000,000.00
Total			14,500,000.00	14,500,000.00	14,500,000.00+	3,000,000.00	1,000,000.00
Note 76 - Housing and Community Development							
34001001/23030103/06000003 Rehabilitation of 3no District Head houses@5 000 000 each			7,500,000.00	7,500,000.00	7,500,000.00+		
34001001/23020102/06000004 Constr of 1no District Head house at yarkasuwa			5,000,000.00	5,000,000.00	5,000,000.00+	2,400,000.00	
34001001/23010112/06000005 Prov of of intercom connectivity for offices at secretariat		6,230,000.00	15,610,776.00	15,610,776.00	9,380,776.00+		
34001001/23020118/06000006 Constr of town hall tudai		4,440,600.00	4,500,000.00	4,500,000.00	59,400.00+	1,200,007.00	1,200,007.00
34001001/23050101/06000007 Construction/Provision of drainage at dokan Lere		2,566,393.50	3,532,811.00	3,532,811.00	966,417.50+		
34001001/23020114/09000005 Construction/Provision of drainage at garu sec sch mariri			3,087,025.00	3,087,025.00	3,087,025.00+		
34001001/23040102/09000007 Construction/Provision of drainage at fada street sigau	1,881,500.00	382,324.98	2,050,000.00	2,050,000.00	1,667,675.02+		
34001001/23020114/09000011 Construction/Provision of drainage at ung sarki kayarda	8,977,456.50	3,042,076.50	5,681,313.00	5,681,313.00	2,639,236.50+		

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/09000016 Construction/Provision of drainage ung sarkinkwalliya danalh		3,085,611.70	7,445,735.00	7,445,735.00	4,360,123.30+	26,250,000.00	
34001001/23020114/09000018 Construction/Provision of drainage at ung mato yarkasuwa			4,406,436.00	4,406,436.00	4,406,436.00+		
34001001/23020114/09000023 Construction/Provision of drainage Ahmadu Bello way dan alha		4,769,000.00	4,810,000.00	4,810,000.00	41,000.00+	2,000,000.00	
34001001/23020114/09000027 Construction/Provision of drainage ung chiefdom yarkasuwa			3,462,521.00	3,462,521.00	3,462,521.00+	1,500,000.00	
34001001/23020114/09000033 Construction/Provision of drainage nasarawa izala saminaka	350,000.00		2,521,155.00	2,521,155.00	2,521,155.00+		
34001001/23020114/09000034 Construction/Provision of drainage at gidan dutse lazuru	718,520.00						
34001001/23020114/09000047 Construction/Provision of drainage agaji street saminaka		5,328,700.32	5,904,413.00	5,904,413.00	575,712.68+		
34001001/23020114/09000048 Construction/Provision of drainage Bagu house saminaka		2,600,000.00	2,638,470.00	2,638,470.00	38,470.00+		
34001001/23020114/09000049 Construction/Provision of drainage at nasarawa street samina	3,999,650.00		5,047,240.00	5,047,240.00	5,047,240.00+		
34001001/23020114/09000054 Construction of drainage Sabon Layi phase 2			3,257,432.00	3,257,432.00	3,257,432.00+		
34001001/23020114/09000055 Construction/Provision of drainage at masalacin idi s/birni			2,644,413.00	2,644,413.00	2,644,413.00+	3,941,350.00	
34001001/23020114/09000057 Construction/Provision of drainage sec sch R/kura			5,003,798.00	5,003,798.00	5,003,798.00+	1,000,000.00	
34001001/23020114/09000058 Constr/provision of drainage at Jibrin Sani street Sam	5,132,787.00						
34001001/23020114/09000059 Constr of Drainages at Kofa Kauye & Tandama			7,000,000.00	7,000,000.00	7,000,000.00+		
34001001/23020114/09000060 Constructions of Drainages at Ung Kanawa Ung Muazu Gangare			11,500,000.00	11,500,000.00	11,500,000.00+		
34001001/23020114/09000061 Constr of Drainage at Mariri Street Sai Muhammad Street Lere			4,500,000.00	4,500,000.00	4,500,000.00+		
34001001/23020114/09000062 Constr of Drainages at Tudu R/Kura-Gidan Mishau		3,414,280.00	4,500,000.00	4,500,000.00	1,085,720.00+	500,000.00	
34001001/23020114/09000063 Constr of Drainage Atgangaren Maibuichi to Ung Kwalliya Dan			6,750,000.00	6,750,000.00	6,750,000.00+		
34001001/23020103/10000001 Provision of 12No Solar Motorized Boreholes 15 000 Litre Cap				114,000,000.00	114,000,000.00+		
34001001/23020105/10000002 Rehabilitation of water facility at Lere	1,321,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	
34001001/23020105/10000003 Rehabilitation of water facility at Ramin Kura	1,500,000.00						
34001001/23020105/10000004 Rehabilitation of water facility at Garu	1,234,000.00		1,000,000.00	1,000,000.00	1,000,000.00+		
34001001/23020105/10000015 Rehabilitation of water facility at Gure/Kahugu	1,896,242.45		1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	
34001001/23020105/10000016 Rehabilitation of water facility at Lazuru	1,351,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	
34001001/23020105/10000017 Rehabilitation of water facility at Abadawa	2,571,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,421,904.00	
34001001/23030104/10000018 Rehabilitation of water facility at Saminaka	1,806,222.20		1,000,000.00	1,000,000.00	1,000,000.00+	2,817,930.00	
34001001/23020105/10000019 Rehabilitation of water facility at Sabon Birni	2,784,149.30		1,000,000.00	1,000,000.00	1,000,000.00+		
34001001/23020105/10000020 Rehabilitation of water facility at Yarkasuwa	1,714,000.00		1,000,000.00	1,000,000.00	1,000,000.00+		
34001001/23020105/10000021 Rehabilitation of water facility at Dan Alhaji			1,000,000.00	1,000,000.00	1,000,000.00+	12,189,563.00	9,480,771.00
34001001/23020105/10000022 Rehabilitation of water facility at Kayarda			1,000,000.00	1,000,000.00	1,000,000.00+		
34001001/23020105/10000030 Constr/Prov of Boreholes at Kawo Bakin Dogo Kofar Gidan Mai		6,342,000.69	6,480,000.00	6,480,000.00	137,999.31+	10,158,505.00	
34001001/23020105/10000032 Prov of Boreholes at Gidan Kaji Mai Ung Luka Gate & Tsairuta		400,000.00	3,240,000.00	3,240,000.00	2,840,000.00+	8,509,748.00	
34001001/23030105/10000033 Rehabilitation of Water Facility at Sigau		900,176.73	1,000,000.00	1,000,000.00	99,823.27+	10,061,143.00	
34001001/23020105/10000034 Prov of Boreholes at Maigamo Yarkasuwa Kampagirka Ashema		4,221,000.00	6,480,000.00	6,480,000.00	2,259,000.00+		
34001001/23020105/10000035 Prov of Boleholes at Natere Jamaika & Padal			3,240,000.00	3,240,000.00	3,240,000.00+	7,306,603.00	
34001001/23020105/10000036 Prov of Boreholes at Rafin Bayi Near Ecwa Church Nazangi Kof		13,124,171.46	29,720,000.00	29,720,000.00	16,595,828.54+	6,975,000.00	
34001001/23020105/10000037 Prov of Boreholes at Ung Zakari Ung Jumare Ung Bawa Ung Kura			9,720,000.00	9,720,000.00	9,720,000.00+	1,072,466.00	
34001001/23020105/10000038 Prov of Borehole at Ung Kanawa Sabuwar Kaftara Nasarawa K			10,800,000.00	10,800,000.00	10,800,000.00+		
34001001/23010105/10000039 Prov of 12no solar motorised boreholes (Paris club)						1,260,000.00	
34001001/23020103/14000003 Construction/Provision of rural electricity at kwaftara	353,400.00	12,235,403.00	12,352,433.00	12,352,433.00	117,030.00+	1,000,000.00	
34001001/23020118/14000004 Construction/Provision of rural electricity at ung kauci			4,525,000.00	4,525,000.00	4,525,000.00+	630,000.00	
34001001/23020103/14000019 Construction/Provision of rural electricity at mahanga tabo	10,978,750.00						
34001001/23020103/14000020 Construction/Provision of rural electricity at ung Hakimi			4,462,826.00	4,462,826.00	4,462,826.00+		
34001001/23020103/14000021 Construction/Provision of rural electricity at kauran lazuru	3,200,254.00		3,500,000.00	3,500,000.00	3,500,000.00+	1,260,000.00	
34001001/23020103/14000022 Constr/Prov of Electr at Kahugu Luwana Bundu Kahugu Kargi	11,409,395.00		6,169,308.00	6,169,308.00	6,169,308.00+		
34001001/23020103/14000023 Purchase of transformers at Ramin Kura and Gidan Dutse Lazur	13,103,380.84						
34001001/23020103/14000024 Constr of Electr 2Km Extention at R/Kura and Kargi	3,937,000.00		3,937,819.00	3,937,819.00	3,937,819.00+		

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
34001001/23020103/14000026 Rehabilitation of Electricity at Lere/Kauran Dan Gambo		659,340.25	734,000.00	734,000.00	74,659.75+	2,590,000.00	
34001001/23030102/14000027 Extension of electricity at Sabon Layi Bauchi Road			5,500,000.00	5,500,000.00	5,500,000.00+		
34001001/23020103/14000028 Prov of Electr from Gidan Mallam Yahaya Salahu to Rafin Tash			6,750,000.00	6,750,000.00	6,750,000.00+	3,232,061.00	
34001001/23020103/14000029 Prov of Electr from Federe to Tashan Dogara Sabon Fili Kant			9,000,000.00	9,000,000.00	9,000,000.00+	6,877,993.00	
34001001/23020103/14000030 Prov of Electr from at Gidan Duste Maibindiga Ishame Tudai-			9,000,000.00	9,000,000.00	9,000,000.00+		
34001001/23020103/14000031 Constr/Prov of Electr at Ung Kura			4,200,456.00	4,200,456.00	4,200,456.00+	1,000,000.00	
34001001/23020103/14000032 Purchase of Transformers 300 KVA at agaji 500 KVA at kwanan			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23020103/14000033 Prov of Electr at Arewa Gure & Katashi to Kuduru			9,000,000.00	9,000,000.00	9,000,000.00+	442,379.00	
34001001/23020103/14000034 Prov of Electr at Ung Mele Ung Kura Karau-Karau Yanbata Ung		100,000.00	7,250,000.00	7,250,000.00	7,150,000.00+		
34001001/23020103/14000035 Prov of Solar power and installation 300 unit at 130 000		6,183,061.58	39,000,000.00	39,000,000.00	32,816,938.42+	1,500,000.00	
34001001/23020103/14000036 Prov of Solar Inverter Street Lights at Local Govt Secretar			24,000,000.00	24,000,000.00	24,000,000.00+	750,000.00	
34001001/23020103/14000037 Prov of Electr at Rafin Duhu Bauchi Rd			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	
34001001/23020103/14000038 Provision of solar light at secretariat			4,250,000.00	4,250,000.00	4,250,000.00+		
34001001/23020103/14000039 Rehabilitation of vandalise electric pole across the LGA			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23020103/14000040 Purchase of power generating set 30kva at sec (Paris club)						5,000,000.00	5,000,000.00
34001001/23020103/14000041 Prov of Electr at Sabon Kaura Bitarana Ashema Wuroko Ciki &U			6,750,000.00	6,750,000.00	6,750,000.00+		
34001001/23020116/17000001 Construction/Provision of roads sabon layi saminaka	6,721,221.50	5,050,000.00	5,152,197.00	5,152,197.00	102,197.00+		
34001001/23020114/17000003 Constr of Road Atung Kargijankasa Rumaya And Wuroko Gari		6,097,192.50	9,000,000.00	9,000,000.00	2,902,807.50+	15,950,000.00	
34001001/23020114/17000005 Constr of Road From K/Dangambo To Danalhaji 2			4,500,000.00	4,500,000.00	4,500,000.00+		
34001001/23020114/17000006 Constr of Culvert from Lere to Ung Jeka &from K/Dangambo to						6,115,754.00	
34001001/23020114/17000007 Constr of Feeder Roads at Maraban Lazuru to Tudun Wada Tudai		12,960,275.00	13,000,000.00	13,000,000.00	39,725.00+	6,943,827.00	
34001001/23020114/17000008 Rehabilitation of Bridge at Dangambo to Rewagasa Kora Road			8,000,000.00	8,000,000.00	8,000,000.00+	6,300,373.00	
34001001/23020114/17000009 Rehabilitation of Kaku Ung Sarki Bridge Kayardd			4,500,000.00	4,500,000.00	4,500,000.00+	700,000.00	
34001001/23020114/17000010 Constr of Box Culvert at Dandaura and Adana Piti Garu			6,750,000.00	6,750,000.00	6,750,000.00+		
34001001/23020114/17000011 Constr of Box Culvert at Tudai to Urana			4,500,000.00	4,500,000.00	4,500,000.00+	2,000,000.00	
34001001/23020114/17000012 Constructions of Box Culvert at Danjaba/Sabon Layi			6,300,000.00	6,300,000.00	6,300,000.00+		
34001001/23020114/17000013 Constr of Feeder Road at Doka		5,953,000.00	10,000,000.00	10,000,000.00	4,047,000.00+		
34001001/23020114/17000038 Constr of Road from Udammi to Sabon Kaura Jamaika to Natara		1,395,120.00	9,000,000.00	9,000,000.00	7,604,880.00+	175,000.00	
34001001/23020114/17000042 Construction of feeder road from Jankasa to Kargi	36,220,540.00		4,250,000.00	4,250,000.00	4,250,000.00+	5,407,611.00	
34001001/23020114/17000044 Construction of rural feeder road from Yadi to Jama'a Iya	31,326,462.05						
34001001/23020114/17000045 Construction/provision culverts at kawuce/kunkuru abadawa	15,996,549.75						
34001001/23020114/17000047 Construction/provision of culverts at tsurutawa meresu			7,215,380.00	7,215,380.00	7,215,380.00+	1,500,000.00	
34001001/23020114/17000047 Construction/provision of culverts at jankasa			3,547,380.00	3,547,380.00	3,547,380.00+		
34001001/23020114/17000048 Construction/provision of culverts at jantsauni limoro	8,920,720.00		4,912,566.00	4,912,566.00	4,912,566.00+	1,000,000.00	
34001001/23020114/17000049 Construction/Provision of culverts at nagunta	1,412,212.00		5,260,980.00	5,260,980.00	5,260,980.00+		
34001001/23020114/17000050 Construction/Provision of culverts at gamagira d/alhaji tsur			1,688,868.00	1,688,868.00	1,688,868.00+	1,000,000.00	
34001001/23020114/17000051 Construction/Provision of culverts 33 no 900mm across the LG	7,620,000.00	2,850,000.00	3,850,000.00	3,850,000.00	1,000,000.00+	1,000,000.00	
34001001/23020114/17000052 Construction/Provision of culverts at marjire			5,110,625.00	5,110,625.00	5,110,625.00+	1,000,000.00	
34001001/23020114/17000053 Construction/Provision of culverts at maje bakwai garu	1,991,354.50	3,931,152.00	4,136,480.00	4,136,480.00	205,328.00+	1,192,488.00	
34001001/23020114/17000054 Construction/Provision of culverts bikwai garu k/RD		4,330,000.00	4,424,409.00	4,424,409.00	94,409.00+		
34001001/23020114/17000055 Construction/Provision of rural feeder road in Mariri	11,346,694.50						
34001001/23020114/17000056 Construction/provision of box culvert at Mariri	3,000,427.12						
34001001/23020114/17000057 Construction of box culvet 2No at Jamaica Gure	3,279,223.00						
34001001/23020114/17000058 Construction of road within Dan Alhaji		7,250,000.00	8,745,300.00	8,745,300.00	1,495,300.00+		
34001001/23020114/17000059 Construction of Kargi Rumaya box culvert		3,820,000.00	4,319,650.00	4,319,650.00	499,650.00+	1,187,652.00	
34001001/23020114/17000060 Construction of Grosha Goron Dutse box culvert	13,163,006.50						
34001001/23020114/17000061 Construction of Ali Maihula box culvert	4,882,570.00						

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000062 Construction of Kadugu box culvert		2,792,133.00	4,488,041.00	4,488,041.00	1,695,908.00+		
34001001/23020114/17000064 Construction of Ung Sarkin Pawa box culvert		2,927,407.50	3,353,714.00	3,353,714.00	426,306.50+	4,019,372.00	
34001001/23020114/17000067 Construction of Ung Tambaya box culvert		14,798,317.62	14,898,354.00	14,898,354.00	100,036.38+	4,181,421.00	
34001001/23020114/17000068 Construction of box culvert at Gure	1,241,020.00						
34001001/23020114/17000069 construction of ring culvert at Gamagira		128,162.90	175,000.00	175,000.00	46,837.10+		
34001001/23020114/17000070 Completion of box culvert at Dan Daura	2,070,100.00						
34001001/23020114/17000071 Repair of Faulty Section of Road Leading to Saminaka	10,713,654.00						
Total	240,125,462.21	154,306,901.23	555,494,324.00	669,494,324.00	515,187,422.77+	191,520,150.00	15,680,778.00
Note 77 - Health							
21001001/23030105/04000001 Contribution To Primary Health Care Agency			1,500,000.00	1,500,000.00	1,500,000.00+		
21001001/23010122/04000002 Rehabilitation of PHC Maskawa Dokan Danbala & Jura PHC		12,711,500.00	13,000,000.00	13,000,000.00	288,500.00+		
21001001/23050101/04000003 Rehabilitation of PHC at Warsa & Jama'a Village			8,736,075.00	8,736,075.00	8,736,075.00+		
21001001/23020106/04000004 Fencing of PHC across the LGA		18,736,075.00	20,000,000.00	20,000,000.00	1,263,925.00+	1,200,000.00	
21001001/23050101/04000005 Food and Nutrition Programme		5,623,200.00	6,000,000.00	6,000,000.00	376,800.00+		
21001001/23040105/04000006 Refuse Evacuation and Waste Management			9,000,000.00	9,000,000.00	9,000,000.00+		
21001001/23010122/04000041 Purchase of Medical/Health Equipment	8,079,839.78		10,000,000.00	10,000,000.00	10,000,000.00+		
21001001/23020106/04000042 Contribution to PHC	5,542,251.00	8,915,212.00	9,157,140.00	9,157,140.00	241,928.00+		
21001001/23030105/04000043 Rehabilitation of maternity clinic Yarkasuwa	2,541,012.00		4,673,288.00	4,673,288.00	4,673,288.00+		
Total	16,163,102.78	45,985,987.00	82,066,503.00	82,066,503.00	36,080,516.00+	1,200,000.00	
Note 79 - Education							
17001001/23020107/05000002 Women & Youth empowerment Programs Starter packs Gen - Set		18,644,500.00		20,000,000.00	1,355,500.00+		
17001001/23020107/05000004 Rehabilitation of Public Schools 1No each in the 11 Wards N3	32,409,373.84	33,798,451.00		35,000,000.00	1,201,549.00+		
17001001/23010124/05000005 Purchase of Classroom Furniture for Public Schools Across th	8,192,810.50			9,000,000.00	9,000,000.00+		
17001001/23030106/05000007 Rehabilitation of LEA primary school Ung/Jumare	7,553,735.03						
17001001/23010112/05000008 Purchase of classroom furniture	26,020,188.00	4,380,000.00	4,500,000.00	4,500,000.00	120,000.00+	720,000.00	
17001001/23030106/05000009 Rehabilitation of 33 public schools across the local Government	3,978,970.36						
17001001/23010125/05000010 Purchase of Teaching/Learning Aid Equipment	29,701,809.00	24,128,033.70	28,000,000.00	28,000,000.00	3,871,966.30+		
17001001/23030106/05000011 Rehabilitation of Laboratory at GSS Ishe	503,937.50						
17001001/23030106/05000012 Rehabilitation of LEA Primary school Ishame	5,118,946.11						
17001001/23020107/05000013 Rehabilitation of Primary Schools at Maresu		2,600,562.33	2,700,000.00	2,700,000.00	99,437.67+		
17001001/23020107/05000017 Constr of A Block of 2 Classrooms and Office at Mariri Cent		6,504,000.00	11,340,000.00	11,340,000.00	4,836,000.00+		
17001001/23020107/05000018 Constr of 2No Block of Classrooms at Rahama Maigamo			5,670,000.00	5,670,000.00	5,670,000.00+	1,500,000.00	
17001001/23020107/05000019 Rehabilitation of 2No Block of 2 Classroom at Natere Gure		5,665,152.80	5,670,000.00	5,670,000.00	4,847.20+	13,464,123.00	
17001001/23030106/05000020 Fencing of Primary Schools across the LGA		15,713,880.02	20,000,000.00	20,000,000.00	4,286,119.98+	360,000.00	
17001001/23020107/05000021 Constr of 2No Block of Classrooms at S/Laye		11,711,533.13	12,000,000.00	12,000,000.00	288,466.87+	1,000,000.00	
17001001/23020107/05000023 Constr of 2Blocks of Classroom at Ung Danlami		44,975,551.64	45,300,000.00	45,300,000.00	324,448.36+	2,000,000.00	
17001001/23020107/05000024 Vocational and Skills Development						1,000,000.00	
17001001/23010124/05000025 Constr of 2No block of classroom at ung magaji LGEA Primary			5,621,430.00	5,621,430.00	5,621,430.00+		
17001001/23020107/05000026 Constr of 2No block of classroom at ung tambaya LGEA Primary			5,621,430.00	5,621,430.00	5,621,430.00+		
17001001/23020107/05000027 Const of junior Sec school at Abadawa			1,600,000.00	1,600,000.00	1,600,000.00+		
17001001/23050101/05000030 Women and youth empowerment programs (Paris club)						2,500,000.00	
17001001/23050101/13000002 SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00+		
Total	113,479,770.34	168,121,664.62	151,022,860.00	215,022,860.00	46,901,195.38+	22,544,123.00	

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	Amt2019	2020	2021
STATUTORY ALLOCATION	N	N	N	N	N	N	N
25001001 - Admin & Finance Dept.							
25001001/11010001 Statutory Allocation	2,110,918,613.73	2,044,039,754.53	2,274,923,732.00	2,274,923,732.00	230,883,977.47-		
25001001/11010002 Share of VAT	525,755,809.72	461,591,557.60	565,537,154.00	565,537,154.00	103,945,596.40-		
25001001/11010006 NNPC Refunds		3,043,163.36			3,043,163.36+		
25001001/11010011 10% IGR Allocation from State			82,527,400.00	82,527,400.00	82,527,400.00-		
25001001/11010013 Exchange Rate Difference		3,093,504.41			3,093,504.41+		
25001001/11000018 Solid Minerals		2,647,622.73			2,647,622.73+		
25001001/11000019 Share of Forest Equalization	63,212,473.85	39,639,812.73			39,639,812.73+		
25001001/11000020 Exchange Bank Charges	5,143,388.80	4,697,176.52			4,697,176.52+		
25001001/11000021 Share Of Good & Value Consideration		16,737,398.47			16,737,398.47+		
Total	2,705,030,286.10	2,575,489,990.35	2,922,988,286.00	2,922,988,286.00	347,498,295.65-		
TAXES							
25001001 - Admin & Finance Dept.							
25001001/12010005 Cattle Tax			5,000,000.00	5,000,000.00	5,000,000.00-		
25001001/12010009 Market Roads And Levies			5,200,000.00	5,200,000.00	5,200,000.00-		
Total			10,200,000.00	10,200,000.00	10,200,000.00-		
LICENSES							
25001001 - Admin & Finance Dept.							
25001001/12020012 Bicycle Truck Canoe Wheelbarrow And Cart Fees			300,000.00	300,000.00	300,000.00-		
Total			300,000.00	300,000.00	300,000.00-		
RATES							
25001001 - Admin & Finance Dept.							
25001001/12030006 Shops And Kiosk Rates			8,465,850.00	8,465,850.00	8,465,850.00-		
25001001/12030007 Land use Charges (Private and Commercial Property)			7,174,990.00	7,174,990.00	7,174,990.00-		
Total			15,640,840.00	15,640,840.00	15,640,840.00-		
FEES							
25001001 - Admin & Finance Dept.							
25001001/12040006 Naming Of Street Registration Fees			300,000.00	300,000.00	300,000.00-		
25001001/12040022 Fee Structure For Outdoor Installation And Advert			1,500,000.00	1,500,000.00	1,500,000.00-		
25001001/12040031 Right Of Occupancy In Local Government Areas			300,000.00	300,000.00	300,000.00-		
25001001/12040043 Marriage Birth And Registration Fees			300,000.00	300,000.00	300,000.00-		
25001001/12040074 On And Off Liquor Fees			2,215,100.00	2,215,100.00	2,215,100.00-		
25001001/12040098 Domestic Animal Fee			200,000.00	200,000.00	200,000.00-		
25001001/12040099 Slaughter Slab Fees			1,687,200.00	1,687,200.00	1,687,200.00-		
25001001/12040104 Other Levies And Fees			1,000,000.00	1,000,000.00	1,000,000.00-		
Total			7,502,300.00	7,502,300.00	7,502,300.00-		

SCHEDULE OF RECURRENT REVENUE – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	Amt2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
FINES							
25001001 - Admin & Finance Dept.							
25001001/12050005 Fine on Obstruction/Wrong Parking Charges			500,000.00	500,000.00	500,000.00-		
Total			500,000.00	500,000.00	500,000.00-		
SALES							
25001001 - Admin & Finance Dept.							
EARNINGS							
25001001 - Admin & Finance Dept.							
25001001/12070013 Earning from Motor Park			9,904,720.00	9,904,720.00	9,904,720.00-		
Total			9,904,720.00	9,904,720.00	9,904,720.00-		
REPAYMENTS							
25001001 - Admin & Finance Dept.							
25001001/12100005 Refunds	11,315,978.27						
Total	11,315,978.27						
BELOW THE LINE RECEIPTS							
25001001 - Admin & Finance Dept.							
25001001/12150001 Withholding Taxes due to FIRS	53,631,932.18	21,137,057.77			21,137,057.77+		
25001001/12150002 VAT due to FIRS	4,345,288.43	5,931,486.00			5,931,486.00+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	222,000.00	36,789,036.23			36,789,036.23+		
25001001/12150005 Monthly Net Total Salary Control Account	6,288,250.24	4,778,332.85			4,778,332.85+		
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	1,377,368.31	1,203,758.01			1,203,758.01+		
25001001/12150008 10% Contract Retention	1,263,616.15	6,681,828.41			6,681,828.41+		
25001001/12150009 SIGMA Pension		35,838,561.38			35,838,561.38+		
25001001/12150010 WHT Due to BIR	220,253.00						
25001001/12150012 NULGE Deduction	22,814.13	7,736,186.79			7,736,186.79+		
25001001/12150032 NUT Deduction		500,000.00			500,000.00+		
25001001/12150035 Credit Direct Deduction		4,502,750.60			4,502,750.60+		
25001001/12150036 National Housing Fund Deduction		1,481,633.81			1,481,633.81+		
Total	67,371,522.44	126,580,631.85			126,580,631.85+		

SCHEDULE OF RECURRENT EXPENDITURE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/21010101 Basic Salary	278,381,578.67	377,969,776.31	295,127,010.00	378,139,311.00	169,534.69+	309,883,361.00	325,377,529.00
25001001/21020106 Leave Allowance	81,491,578.56						
Sub Total - Personnel Cost	359,873,157.23	377,969,776.31	295,127,010.00	378,139,311.00	169,534.69+	309,883,361.00	325,377,529.00
25001001/22020102 Local Travel and Transport - Others	6,170,386.19						
25001001/22020103 International Transport and Travels - Training	1,983,900.00	4,161,179.75	4,162,542.00	4,162,542.00	1,362.25+	4,370,669.00	4,589,203.00
25001001/22020106 Duty tour Allowance-Civil Servant	2,768,000.00	20,011,994.29	20,030,000.00	20,030,000.00	18,005.71+	21,031,500.00	22,083,075.00
25001001/22020301 Office Stationeries/Computer Consumables	3,143,483.62	8,481,000.00	8,500,000.00	8,500,000.00	19,000.00+	8,925,000.00	9,371,250.00
25001001/22020305 Printing of Non Security Documents	5,108,971.00	4,988,000.00	5,000,000.00	5,000,000.00	12,000.00+	5,250,000.00	5,512,500.00
25001001/22020306 Printing of Security Documents	1,454,000.00						
25001001/22020307 Drugs & Medical Supplies						15,750,000.00	16,537,500.00
25001001/22020310 Teaching aids/ Instruction Materials	640,000.00	3,470,000.00	3,500,000.00	3,500,000.00	30,000.00+	3,675,000.00	3,858,750.00
25001001/22020503 1% Local Government Training Fund Contribution	14,400,000.00	8,961,266.67	9,000,000.00	9,000,000.00	38,733.33+	9,450,000.00	9,922,500.00
25001001/22020505 Local Training (Seminar Conf. & Workshop)	2,577,463.00	9,951,093.98	10,000,000.00	10,000,000.00	48,906.02+	10,500,000.00	11,025,000.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant	2,730,000.00	3,960,000.00	4,000,000.00	4,000,000.00	40,000.00+	4,200,000.00	4,410,000.00
25001001/22020601 Support towards Security Enhancement		17,928,935.30	18,000,000.00	18,000,000.00	71,064.70+	18,900,000.00	19,845,000.00
25001001/22020604 Security Vote (Including Operations)	3,267,000.00	19,972,000.00	20,000,000.00	20,000,000.00	28,000.00+	21,000,000.00	22,050,000.00
25001001/22020605 Upkeep of Offices /Cleaning Services	1,990,000.00	9,965,900.00	10,000,000.00	10,000,000.00	34,100.00+	10,500,000.00	11,025,000.00
25001001/22020606 Physical Security	25,880,000.00	94,959,766.41	95,000,000.00	95,000,000.00	40,233.59+	99,750,000.00	104,737,500.00
25001001/22020701 Financial Consulting	4,992,000.00	4,964,806.00	5,000,000.00	5,000,000.00	35,194.00+	5,250,000.00	5,512,500.00
25001001/22020711 Automation of IPSAS Accounting Document	1,960,121.28	1,976,000.00	2,000,000.00	2,000,000.00	24,000.00+	2,100,000.00	2,205,000.00
25001001/22020712 Automation of Ipsas accounting document	3,863,556.59						
25001001/22020713 Cost of Revenue Collection		2,820,000.00	2,835,000.00	2,835,000.00	15,000.00+	2,976,750.00	3,125,587.00
25001001/22020901 Bank Charges (Other Than interest)	3,228,301.00	3,980,000.00	2,000,000.00	4,018,878.00	38,878.00+	2,100,000.00	2,205,000.00
25001001/22020902 Insurance Premium	2,695,000.00	1,990,000.00	2,010,000.00	2,010,000.00	20,000.00+	2,110,500.00	2,216,025.00
25001001/22021001 Refreshment & Meals	3,864,000.00	14,109,794.30	14,130,000.00	14,130,000.00	20,205.70+		
25001001/22021002 Honorarium & Sitting Allowance	4,082,000.00	7,305,695.66	7,590,000.00	7,590,000.00	284,304.34+	7,969,500.00	8,367,975.00
25001001/22021003 Publicity & Advertisements	2,937,000.00	10,485,982.30	10,500,000.00	10,500,000.00	14,017.70+	11,025,000.00	11,576,250.00
25001001/22021009 Sporting Activities		4,530,000.00	4,550,000.00	4,550,000.00	20,000.00+	4,777,500.00	5,016,375.00
25001001/22021013 Promotion (Service Wide)	960,000.00	989,000.00	1,000,000.00	1,000,000.00	11,000.00+	1,050,000.00	1,102,500.00
25001001/22021014 Annual Budget Expenses and Administration	5,682,705.13	9,345,617.00	9,418,000.00	9,418,000.00	72,383.00+	9,888,900.00	10,383,345.00
25001001/22021034 Remuneration Package to Political Office Holders	14,998,220.24	30,362,779.04	30,375,415.00	30,375,415.00	12,635.96+	31,894,185.00	33,488,895.00
25001001/22021035 Local Government General Election	17,195,000.00						
25001001/22021047 Overhead Cost Payment to Parastatals & Agencies	3,840,000.00						
25001001/22021071 Contribution to Traditional Councils (Emirates & Chiefdoms)	2,505,000.00	12,949,000.00	13,000,000.00	13,000,000.00	51,000.00+	13,650,000.00	14,332,500.00
25001001/22021076 5% Retirement Bond Redemption Fund	9,900,000.00						
25001001/22021077 Local Government Reforms	4,305,000.00	4,920,000.00	5,000,004.00	5,000,004.00	80,004.00+	5,250,004.00	5,512,504.00
25001001/22021079 Logistics for General Election		34,020,000.00	34,100,000.00	34,100,000.00	80,000.00+	35,805,000.00	37,595,250.00
Sub Total Overhead Cost	159,121,108.05	351,559,810.70	350,700,961.00	352,719,839.00	1,160,028.30+	369,149,508.00	387,606,984.00
Total Recurrent Expenditure	518,994,265.28	729,529,587.01	645,827,971.00	730,859,150.00	1,329,562.99+	679,032,869.00	712,984,513.00

SCHEDULE OF RECURRENT EXPENDITURE – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY							
15001001/22020316 Purchase of Veterinary Drugs / Vaccines	2,300,000.00	3,035,000.00	3,200,000.00	3,200,000.00	165,000.00+	3,360,000.00	3,528,000.00
15001001/22021055 Tree Planting Campaign	900,000.00	1,300,000.00	1,500,000.00	1,500,000.00	200,000.00+	1,575,000.00	1,653,750.00
Sub Total Overhead Cost	3,200,000.00	4,335,000.00	4,700,000.00	4,700,000.00	365,000.00+	4,935,000.00	5,181,750.00
Total Recurrent Expenditure	3,200,000.00	4,335,000.00	4,700,000.00	4,700,000.00	365,000.00+	4,935,000.00	5,181,750.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/22020201 Electricity Charges	1,786,505.11	1,410,000.00	1,500,000.00	1,500,000.00	90,000.00+	1,575,000.00	1,653,750.00
34001001/22020203 Internet Access Charges	250,000.00						
34001001/22020205 Water Rates	1,000,000.00	1,480,000.00	1,500,000.00	1,500,000.00	20,000.00+	1,575,000.00	1,653,750.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,583,000.00	5,010,000.00	5,020,000.00	5,020,000.00	10,000.00+	5,271,000.00	5,534,550.00
34001001/22020402 Maintenance of Office Furniture	1,594,075.00	1,480,000.00	1,500,000.00	1,500,000.00	20,000.00+	1,575,000.00	1,653,750.00
34001001/22020403 Maintenance of Office Building Residential Qtrs	1,760,000.00	1,490,000.00	1,500,000.00	1,500,000.00	10,000.00+	1,575,000.00	1,653,750.00
34001001/22020404 Maintenance of Office / IT Equipments	1,990,000.00	1,480,000.00	1,500,000.00	1,500,000.00	20,000.00+	1,575,000.00	1,653,750.00
34001001/22020405 Maintenance of Plants & Generators	1,101,000.00	1,480,000.00	1,498,500.00	1,498,500.00	18,500.00+	1,573,425.00	1,652,096.00
34001001/22020412 Maintenance of Markets/Public Places	1,237,500.00						
34001001/22020801 Motor Vehicle Fuel Cost	15,000.00						
34001001/22021001 Refreshment & Meals						14,836,500.00	15,578,325.00
34001001/22021068 Monitoring and Evaluation	4,416,000.00	4,989,000.00	5,004,000.00	5,004,000.00	15,000.00+	5,254,200.00	5,516,910.00
Sub Total Overhead Cost	16,733,080.11	18,819,000.00	19,022,500.00	19,022,500.00	203,500.00+	34,810,125.00	36,550,631.00
Total Recurrent Expenditure	16,733,080.11	18,819,000.00	19,022,500.00	19,022,500.00	203,500.00+	34,810,125.00	36,550,631.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT							
17001001/22020504 Sustenance of Mass Literacy Prog.	1,985,000.00	1,950,000.00	2,000,000.00	2,000,000.00	50,000.00+	2,100,000.00	2,205,000.00
17001001/22021001 Entertainment & Hospitality	4,155,000.00	7,987,000.00	8,000,000.00	8,000,000.00	13,000.00+	8,400,000.00	8,820,000.00
17001001/22021009 Sporting Activities	6,989,773.00						
17001001/22021021 Special Days/Celebrations	6,110,000.00	3,374,000.00	3,400,000.00	3,400,000.00	26,000.00+	3,570,000.00	3,748,500.00
17001001/22021025 Supplementary Support to NYSC	2,372,000.00	2,489,000.00	2,502,000.00	2,502,000.00	13,000.00+	2,627,100.00	2,758,455.00
17001001/22021031 Rehabilitation of Person with Disability		2,450,000.00	2,500,000.00	2,500,000.00	50,000.00+	2,625,000.00	2,756,250.00
17001001/22021041 Purchase of relief materials		2,960,000.00	3,000,000.00	3,000,000.00	40,000.00+	3,150,000.00	3,307,500.00
17001001/22021042 Scholarship/Bursary Award	2,328,800.00	2,410,000.00	2,500,000.00	2,500,000.00	90,000.00+	2,625,000.00	2,756,250.00
17001001/22021047 Overhead to Primary Education		8,964,843.72	8,999,996.00	8,999,996.00	35,152.28+	9,449,995.00	9,922,495.00
17001001/22021048 Youth/Women Empowerment Program		7,864,521.74	8,000,000.00	28,000,000.00	20,135,478.26+	8,400,000.00	8,820,000.00
17001001/22021056 Trade Fair Exhibition And Show	3,924,091.99	3,980,000.00	4,000,000.00	4,000,000.00	20,000.00+	4,200,000.00	4,410,000.00
17001001/22021067 Poverty Alleviation & Youth Programme		1,952,000.00	2,000,000.00	2,000,000.00	48,000.00+	2,100,000.00	2,205,000.00
Sub Total Overhead Cost	27,864,664.99	46,381,365.46	46,901,996.00	66,901,996.00	20,520,630.54+	49,247,095.00	51,709,450.00
Total Recurrent Expenditure	27,864,664.99	46,381,365.46	46,901,996.00	66,901,996.00	20,520,630.54+	49,247,095.00	51,709,450.00
21001001 - PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary	203,179,219.40	188,657,885.01	188,664,844.00	188,664,844.00	6,958.99+	198,098,086.00	208,002,990.00
Sub Total - Personnel Cost	203,179,219.40	188,657,885.01	188,664,844.00	188,664,844.00	6,958.99+	198,098,086.00	208,002,990.00

SCHEDULE OF RECURRENT EXPENDITURE – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
21001001/22020307 Drugs & Medical Supplies	12,790,000.00	14,956,000.00	15,000,000.00	15,000,000.00	44,000.00+		
21001001/22020605 Cleaning &Fumigation Services	900,000.00						
21001001/22021027 Immunization Plus Days (IPDs)		4,929,623.00	5,000,000.00	5,000,000.00	70,377.00+	5,250,000.00	5,512,500.00
21001001/22021047 Overhead Cost payment to Hospitals		5,300,000.00	5,387,232.00	5,387,232.00	87,232.00+	5,656,593.00	5,939,423.00
21001001/22021052 Sustenance of PHC Services		4,956,238.13	5,000,000.00	5,000,000.00	43,761.87+	5,250,000.00	5,512,500.00
21001001/22021054 Community Management of Acute Malnutrition	5,850,000.00	5,990,000.00	6,000,000.00	6,000,000.00	10,000.00+	6,300,000.00	6,615,000.00
21001001/22021080 Infant and Young Child feeding (IYCF)	2,974,000.00	4,992,700.00	5,000,000.00	5,000,000.00	7,300.00+	5,250,000.00	5,512,500.00
Sub Total Overhead Cost	22,514,000.00	41,124,561.13	41,387,232.00	41,387,232.00	262,670.87+	27,706,593.00	29,091,923.00
Total Recurrent Expenditure	225,693,219.40	229,782,446.14	230,052,076.00	230,052,076.00	269,629.86+	225,804,679.00	237,094,913.00
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution to Primary Education Fund	1,105,030,011.89	865,323,081.08	865,350,534.00	865,350,534.00	27,452.92+	908,618,060.00	954,048,963.00
Total	1,105,030,011.89	865,323,081.08	865,350,534.00	865,350,534.00	27,452.92+	908,618,060.00	954,048,963.00
SOCIAL BENEFITS							
ADMIN AND FINANCE DEPARTMENT							
25001001/22010102 Contribution to Pension Fund	144,242,027.58	144,565,464.77	49,999,983.00	144,605,877.00	40,412.23+	52,499,981.00	55,124,980.00
Total	144,242,027.58	144,565,464.77	49,999,983.00	144,605,877.00	40,412.23+	52,499,981.00	55,124,980.00

SCHEDULE OF CAPITAL RECEIPT

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
DOMESTIC GRANTS	₦	₦	₦	₦	₦	₦	₦
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010101 Transfer from CRF to CDF	451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54-	251,508,970.00	26,680,778.00
Total	451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54-	251,508,970.00	26,680,778.00
MISCELLANEOUS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54-	251,508,970.00	26,680,778.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME/PROJECTS

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2019 Variance	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - ADMIN AND FINANCE DEPARTMENT							
25001001/23030101/06000001 Rehabilitation of staff quarters at Saminaka	7,061,839.01	4,919,000.08	5,000,000.00	5,000,000.00	80,999.92+	500,000.00	
25001001/23030124/12000003 Rehabilitation of snk market	1,974,150.00	12,994,583.90	20,000,000.00	20,000,000.00	7,005,416.10+		
25001001/23030124/12000004 Rehabilitation of Mariri Market		7,636,997.06	16,750,000.00	16,750,000.00	9,113,002.94+		
25001001/23030121/13000002 Rehabilitation of Council Cheambers	5,900,030.00	5,230,952.00		6,000,000.00	769,048.00+		
25001001/23030121/13000003 Rehabilitation of Secretariat fence Toilets Landscaping an	8,606,304.00	8,281,000.00		9,868,659.00	1,587,659.00+		
25001001/23030118/13000004 Refund to Kaduna State Govt on Provision of Infrastructural		92,609,852.00		94,605,894.00	1,996,042.00+		
25001001/23020101/13000006 Construction/provision of office building at sec - Budget Of	1,990,000.00						
25001001/23030121/13000007 Rehabilitation of office building at Secerataria	19,291,515.58	19,477,119.27	20,000,000.00	20,000,000.00	522,880.73+		
25001001/23010112/13000008 Provision of Office Furniture for Political Holders	4,400,000.00						
25001001/23030101/13000010 Rehabilitation of the Chairman's Resident	11,734,674.00						
25001001/23020101/13000011 Constr/Prov of Office Building at Sec		7,447,500.00	10,000,000.00	10,000,000.00	2,552,500.00+		
25001001/23020118/13000012 Construction of town Hall at Tudai			4,500,000.00	4,500,000.00	4,500,000.00+	9,254,697.00	
25001001/23010123/13000013 Purchase of Fire Figting Truck						360,000.00	
25001001/23010104/13000014 Purchase of Motor Cycle			1,200,007.00	1,200,007.00	1,200,007.00+	1,080,000.00	
25001001/23010113/13000015 Puchase of Laptop Computers 5No			6,000,000.00	6,000,000.00	6,000,000.00+		
25001001/23010106/13000016 Purchase of Ino hilux van		15,000,000.00	22,000,000.00	22,000,000.00	7,000,000.00+	500,000.00	
25001001/23010105/13000017 Purchase of 4no Peugeot 406 for district head @2 500 000 eac		6,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00+		
25001001/23010129/13000018 Purchase of information equipment		2,180,000.00	4,500,000.00	4,500,000.00	2,320,000.00+	1,000,000.00	
25001001/23020129/13000019 Purchase of Lightening Equipment		398,036.95	500,000.00	500,000.00	101,963.05+		
25001001/23050101/13000022 Settlement of Capital Liabilities		141,400,796.00	142,147,392.00	142,147,392.00	746,596.00+	720,000.00	
Total	60,958,512.59	323,575,837.26	262,597,399.00	373,071,952.00	49,496,114.74+	13,414,697.00	
15001001 - AGRICULTURE AND FORESTRY DEPARTMENT							
15001001/23010127/01000003 Purchase of agric store at mariri		12,112,237.00	13,000,000.00	13,000,000.00	887,763.00+		
15001001/23010127/01000004 Purchase of irrigation pumps		4,752,100.00	5,500,000.00	5,500,000.00	747,900.00+		
15001001/23030112/01000016 Rehabilitation of broken down tractors	760,000.00						
Total	760,000.00	16,864,337.00	18,500,000.00	18,500,000.00	1,635,663.00+		
34001001 - WORKS AND INFRASTRUCTURE DEPARTMENT							
34001001/23030103/06000003 Rehabilitation of 3no District Head houses@5 000 000 each			7,500,000.00	7,500,000.00	7,500,000.00+		
34001001/23020102/06000004 Constr of 1no District Head house at yarkasuwa			5,000,000.00	5,000,000.00	5,000,000.00+	2,400,000.00	
34001001/23010112/06000005 Prov of of intercom connectivity for offices at secretariate		6,230,000.00	15,610,776.00	15,610,776.00	9,380,776.00+		
34001001/23020118/06000006 Constr of town hall tudai		4,440,600.00	4,500,000.00	4,500,000.00	59,400.00+	1,200,007.00	1,200,007.00
34001001/23050101/06000007 Construction/Provision of drainage at dokan Lere		2,566,393.50	3,532,811.00	3,532,811.00	966,417.50+		
34001001/23020114/09000005 Construction/Provision of drainage at garu sec sch mariri			3,087,025.00	3,087,025.00	3,087,025.00+		
34001001/23040102/09000007 Construction/Provision of drainage at fada street sigau	1,881,500.00	382,324.98	2,050,000.00	2,050,000.00	1,667,675.02+		
34001001/23020114/09000011 Construction/Provision of drainage at ung sarki kayarda	8,977,456.50	3,042,076.50	5,681,313.00	5,681,313.00	2,639,236.50+		
34001001/23020114/09000016 Construction/Provision of drainage ung sarkinkwalliya danalh		3,085,611.70	7,445,735.00	7,445,735.00	4,360,123.30+	26,250,000.00	
34001001/23020114/09000018 Construction/Provision of drainage at ung mato yarkasuwa			4,406,436.00	4,406,436.00	4,406,436.00+		
34001001/23020114/09000023 Construction/Provision of drainage Ahmadu Bello way dan alha		4,769,000.00	4,810,000.00	4,810,000.00	41,000.00+	2,000,000.00	
34001001/23020114/09000027 Construction/Provision of drainage ung chieftdom yarkasuwa			3,462,521.00	3,462,521.00	3,462,521.00+	1,500,000.00	
34001001/23020114/09000033 Construction/Provision of drainage nasarawa izala saminaka	350,000.00		2,521,155.00	2,521,155.00	2,521,155.00+		
34001001/23020114/09000034 Construction/Provision of drainage at gidan dutse lazuru	718,520.00						
34001001/23020114/09000047 Construction/Provision of drainage agaji street saminaka		5,328,700.32	5,904,413.00	5,904,413.00	575,712.68+		
34001001/23020114/09000048 Construction/Provision of drainage Bagu house saminaka		2,600,000.00	2,638,470.00	2,638,470.00	38,470.00+		
34001001/23020114/09000049 Construction/Provision of drainage at nasarawa street samina	3,999,650.00		5,047,240.00	5,047,240.00	5,047,240.00+		
34001001/23020114/09000054 Construction of drainage Sabon Layi phase 2			3,257,432.00	3,257,432.00	3,257,432.00+		

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

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2019 Variance	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/09000055 Construction/Provision of drainage at masalacin idi s/bimi			2,644,413.00	2,644,413.00	2,644,413.00+	3,941,350.00	
34001001/23020114/09000057 Construction/Provision of drainage sec sch R/kura			5,003,798.00	5,003,798.00	5,003,798.00+	1,000,000.00	
34001001/23020114/09000058 Construction/provision of drainage at Jibrin Sani street Sam	5,132,787.00						
34001001/23020114/09000059 Constr of Drainages at Kofa Kauye & Tandama			7,000,000.00	7,000,000.00	7,000,000.00+		
34001001/23020114/09000060 Construction of Drainages at Ung Kanawa Ung Muazu Gangare Bak			11,500,000.00	11,500,000.00	11,500,000.00+		
34001001/23020114/09000061 Constr of Drainage at Mariri Street Sai Muhammad Street Lere			4,500,000.00	4,500,000.00	4,500,000.00+		
34001001/23020114/09000062 Constr of Drainages at Tudu R/Kura-Gidan Mishau		3,414,280.00	4,500,000.00	4,500,000.00	1,085,720.00+	500,000.00	
34001001/23020114/09000063 Constr of Drainage Atgangaren Maibuichi to Ung Kwaliya Dan			6,750,000.00	6,750,000.00	6,750,000.00+		
34001001/23020114/09000064 Constr of Drainage at Bayan Batc Ung Bawa			4,500,000.00	4,500,000.00	4,500,000.00+	2,000,000.00	
34001001/23040102/09000065 Erosion control at ung. Sarki Makera Lere			10,000,000.00	10,000,000.00	10,000,000.00+	1,000,000.00	1,000,000.00
34001001/23020103/10000001 Provision of 12No Solar Motorized Boreholes 15 000 Litre Cap				114,000,000.00	114,000,000.00+		
34001001/23020105/10000002 Rehabilitation of water facility at Lere	1,321,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	
34001001/23020105/10000003 Rehabilitation of water facility at Ramin Kura	1,500,000.00						
34001001/23020105/10000004 Rehabilitation of water facility at Garu	1,234,000.00		1,000,000.00	1,000,000.00	1,000,000.00+		
34001001/23020105/10000015 Rehabilitation of water facility at Gure/Kahugu	1,896,242.45		1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	
34001001/23020105/10000016 Rehabilitation of water facility at Lazuru	1,351,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	2,000,000.00	
34001001/23020105/10000017 Rehabilitation of water facility at Abadawa	2,571,000.00		1,000,000.00	1,000,000.00	1,000,000.00+	1,421,904.00	
34001001/23030104/10000018 Rehabilitation of water facility at Saminaka	1,806,222.20		1,000,000.00	1,000,000.00	1,000,000.00+	2,817,930.00	
34001001/23020105/10000019 Rehabilitation of water facility at Sabon Bimi	2,784,149.30		1,000,000.00	1,000,000.00	1,000,000.00+		
34001001/23020105/10000020 Rehabilitation of water facility at Yarkasuwa	1,714,000.00		1,000,000.00	1,000,000.00	1,000,000.00+		
34001001/23020105/10000021 Rehabilitation of water facility at Dan Alhaji			1,000,000.00	1,000,000.00	1,000,000.00+	12,189,563.00	9,480,771.00
34001001/23020105/10000022 Rehabilitation of water facility at Kayarda			1,000,000.00	1,000,000.00	1,000,000.00+		
34001001/23020105/10000030 Constr/Prov of Boreholes at Kawo Bakin Dogo Kofar Gidan Mai		6,342,000.69	6,480,000.00	6,480,000.00	137,999.31+	10,158,505.00	
34001001/23020105/10000032 Prov of Boreholes at Gidan Kaji Mai Ung Luka Gate & Tsairuta		400,000.00	3,240,000.00	3,240,000.00	2,840,000.00+	8,509,748.00	
34001001/23030105/10000033 Rehabilitation of Water Facility at Sigau		900,176.73	1,000,000.00	1,000,000.00	99,823.27+	10,061,143.00	
34001001/23020105/10000034 Prov of Boreholes at Maigamo Yarkasuwa Kampagirka Ashema		4,221,000.00	6,480,000.00	6,480,000.00	2,259,000.00+		
34001001/23020105/10000035 Prov of Boreholes at Natere Jamaika & Padi			3,240,000.00	3,240,000.00	3,240,000.00+	7,306,603.00	
34001001/23020105/10000036 Prov of Boreholes at Rafin Bayi Near Ecwa Church Nazangi Kof		13,124,171.46	29,720,000.00	29,720,000.00	16,595,828.54+	6,975,000.00	
34001001/23020105/10000037 Prov of Boreholes at Ung Zakari Ung Jumare Ung Bawa Ung Kura			9,720,000.00	9,720,000.00	9,720,000.00+	1,072,466.00	
34001001/23020105/10000038 Prov of Borehole at Ung Kanawa Sabuwar Kaftara Nasarawa K			10,800,000.00	10,800,000.00	10,800,000.00+		
34001001/23010105/10000039 Prov of 12no solar motorised boreholes (Paris club)						1,260,000.00	
34001001/23020118/13000018 Rehabilitation of townhall at Garu Kurama		3,447,397.35	4,500,000.00	4,500,000.00	1,052,602.65+	10,000,000.00	10,000,000.00
34001001/23030126/13000019 Rehabilitation of Cemetery			7,500,000.00	7,500,000.00	7,500,000.00+	1,080,000.00	
34001001/23020103/14000003 Construction/Provision of rural electricity at kwaftara	353,400.00	12,235,403.00	12,352,433.00	12,352,433.00	117,030.00+	1,000,000.00	
34001001/23020118/14000004 Construction/Provision of rural electricity at ung kauai			4,525,000.00	4,525,000.00	4,525,000.00+	630,000.00	
34001001/23020103/14000019 Construction/Provision of rural electricity at mahanga tabo	10,978,750.00						
34001001/23020103/14000020 Construction/Provision of rural electricity at ung Hakimi			4,462,826.00	4,462,826.00	4,462,826.00+		
34001001/23020103/14000021 Construction/Provision of rural electricity at kauran lazuru	3,200,254.00		3,500,000.00	3,500,000.00	3,500,000.00+	1,260,000.00	
34001001/23020103/14000022 Constr/Prov of Electr at Kahugu Luwana Bundu Kahugu Kargi	11,409,395.00		6,169,308.00	6,169,308.00	6,169,308.00+		
34001001/23020103/14000023 Purchase of transformers at Ramin Kura and Gidan Dutse Lazur	13,103,380.84						
34001001/23020103/14000024 Constr of Electr 2Km Extention at R/Kura and Kargi	3,937,000.00		3,937,819.00	3,937,819.00	3,937,819.00+		
34001001/23020103/14000026 Rehabilitation of Electricity at Lere/Kauran Dan Gambo		659,340.25	734,000.00	734,000.00	74,659.75+	2,590,000.00	
34001001/23030102/14000027 Extension of electricity at Sabon Layi Bauchi Road			5,500,000.00	5,500,000.00	5,500,000.00+		
34001001/23020103/14000028 Prov of Electr from Gidan Mallam Yahaya Salahu to Rafin Tash			6,750,000.00	6,750,000.00	6,750,000.00+	3,232,061.00	
34001001/23020103/14000029 Prov of Electr from Federe to Tashan Dogara Sabon Fili Kant			9,000,000.00	9,000,000.00	9,000,000.00+	6,877,993.00	
34001001/23020103/14000030 Prov of Electr from at Gidan Duste Maibindiga Ishame Tudai-			9,000,000.00	9,000,000.00	9,000,000.00+		
34001001/23020103/14000031 Constr/Prov of Electr at Ung Kura			4,200,456.00	4,200,456.00	4,200,456.00+	1,000,000.00	

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

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2019 Variance	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000032 Purchase of Transformers 300 KVA at agaji 500 KVA at kwanan			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23020103/14000033 Prov of Electr at Arewa Gure & Katashi to Kuduru			9,000,000.00	9,000,000.00	9,000,000.00+	442,379.00	
34001001/23020103/14000034 Prov of Electr at Ung Mele Ung Kura Karau-Karau Yanbita Ung		100,000.00	7,250,000.00	7,250,000.00	7,150,000.00+		
34001001/23020103/14000035 Prov of Solar power and installation 300 unit at 130 000		6,183,061.58	39,000,000.00	39,000,000.00	32,816,938.42+	1,500,000.00	
34001001/23020103/14000036 Prov of Solar Inverter Street Lights at Local Govt Secretar			24,000,000.00	24,000,000.00	24,000,000.00+	750,000.00	
34001001/23020103/14000037 Prov of Electr at Rafin Duhu Bauchi Rd			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	
34001001/23020103/14000038 Provision of solar light at secreteriate			4,250,000.00	4,250,000.00	4,250,000.00+		
34001001/23020103/14000039 Rehabilitation of vandalise electric pole across the LGA			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23020103/14000040 Purchase of power generating set 30kva at sec (Paris club)						5,000,000.00	5,000,000.00
34001001/23020103/14000041 Prov of Electr at Sabon Kaura Bitarana Ashema Wuroko Ciki &U			6,750,000.00	6,750,000.00	6,750,000.00+		
34001001/23020103/14000059 Rehabilitation of Damaged 33kv Lines & Poles as a result of	20,049,990.00						
34001001/23020116/17000001 Construction/Provision of roads sabon layi saminaka	6,721,221.50	5,050,000.00	5,152,197.00	5,152,197.00	102,197.00+		
34001001/23020114/17000003 Constr of Road Atung Kargijankasa Rumaya And Wuroko Gari And		6,097,192.50	9,000,000.00	9,000,000.00	2,902,807.50+	15,950,000.00	
34001001/23020114/17000005 Constr of Road From K/Dangambo To Danalhaji 2			4,500,000.00	4,500,000.00	4,500,000.00+		
34001001/23020114/17000006 Constr of Culvert from Lere to Ung Jeka &from K/Dangambo to						6,115,754.00	
34001001/23020114/17000007 Constr of Feeder Roads at Maraban Lazuru to Tudun Wada Tudai		12,960,275.00	13,000,000.00	13,000,000.00	39,725.00+	6,943,827.00	
34001001/23020114/17000008 Rehabilitation of Bridge at Dangambo to Rewagasa Kora Road			8,000,000.00	8,000,000.00	8,000,000.00+	6,300,373.00	
34001001/23020114/17000009 Rehabilitation of Kaku Ung Sarki Bridge Kayardd			4,500,000.00	4,500,000.00	4,500,000.00+	700,000.00	
34001001/23020114/17000010 Constr of Box Culvert at Dandaura and Adana Piti Garu			6,750,000.00	6,750,000.00	6,750,000.00+		
34001001/23020114/17000011 Constr of Box Culvert at Tudai to Urana			4,500,000.00	4,500,000.00	4,500,000.00+	2,000,000.00	
34001001/23020114/17000012 Construction of Box Culvert at Danjaba/Sabon Layi			6,300,000.00	6,300,000.00	6,300,000.00+		
34001001/23020114/17000013 Constr of Feeder Road at Doka		5,953,000.00	10,000,000.00	10,000,000.00	4,047,000.00+		
34001001/23020103/17000014 Constr of Feeder Road R/Kura		18,950,000.00	19,000,000.00	19,000,000.00	50,000.00+	8,750,000.00	
34001001/23020114/17000038 Constr of Road from Udammi to Sabon Kaura Jamaika to Natore		1,395,120.00	9,000,000.00	9,000,000.00	7,604,880.00+	175,000.00	
34001001/23020114/17000042 Construction of feeder road from Jankasa to Kargi	36,220,540.00		4,250,000.00	4,250,000.00	4,250,000.00+	5,407,611.00	
34001001/23020114/17000044 Construction of rural feeder road from Yadi to Jama'a Iya	31,326,462.05						
34001001/23020114/17000045 Construction/provision culverts at kawuce/kunkuru abadawa	15,996,549.75						
34001001/23020114/17000047 Construction/provision of culverts at tsurutawa meresu			7,215,380.00	7,215,380.00	7,215,380.00+	1,500,000.00	
34001001/23020114/17000047 Construction/provision of culverts at jankasa			3,547,380.00	3,547,380.00	3,547,380.00+		
34001001/23020114/17000048 Construction/provision of culverts at jantasauni limoro	8,920,720.00		4,912,566.00	4,912,566.00	4,912,566.00+	1,000,000.00	
34001001/23020114/17000049 Construction/Provision of culverts at nagunta	1,412,212.00		5,260,980.00	5,260,980.00	5,260,980.00+		
34001001/23020114/17000050 Construction/Provision of culverts at gamagira d/alhaji tsur			1,688,868.00	1,688,868.00	1,688,868.00+	1,000,000.00	
34001001/23020114/17000051 Construction/Provision of culverts 33 no 900mm across the LG	7,620,000.00	2,850,000.00	3,850,000.00	3,850,000.00	1,000,000.00+	1,000,000.00	
34001001/23020114/17000052 Construction/Provision of culverts at marjire			5,110,625.00	5,110,625.00	5,110,625.00+	1,000,000.00	
34001001/23020114/17000053 Construction/Provision of culverts at maje bakwai garu	1,991,354.50	3,931,152.00	4,136,480.00	4,136,480.00	205,328.00+	1,192,488.00	
34001001/23020114/17000054 Construction/Provision of culverts bikwai garu k/RD		4,330,000.00	4,424,409.00	4,424,409.00	94,409.00+		
34001001/23020114/17000055 Construction/Provision of rural feeder road in Mariri	11,346,694.50						
34001001/23020114/17000056 Construction/provision of box culvert at Mariri	3,000,427.12						
34001001/23020114/17000057 Construction of box culvert 2No at Jamaica Gure	3,279,223.00						
34001001/23020114/17000058 Construction of road within Dan Alhaji		7,250,000.00	8,745,300.00	8,745,300.00	1,495,300.00+		
34001001/23020114/17000059 Construction of Kargi Rumaya box culvert		3,820,000.00	4,319,650.00	4,319,650.00	499,650.00+	1,187,652.00	
34001001/23020114/17000060 Construction of Grosha Goron Dutse box culvert	13,163,006.50						
34001001/23020114/17000061 Construction of Ali Maihula box culvert	4,882,570.00						
34001001/23020114/17000062 Construction of Kadugu box culvert		2,792,133.00	4,488,041.00	4,488,041.00	1,695,908.00+		
34001001/23020114/17000064 Construction of Ung Sarkin Pawa box culvert		2,927,407.50	3,353,714.00	3,353,714.00	426,306.50+	4,019,372.00	
34001001/23020114/17000067 Construction of Ung Tambaya box culvert		14,798,317.62	14,898,354.00	14,898,354.00	100,036.38+	4,181,421.00	
34001001/23020114/17000068 Construction of box culvert at Gure	1,241,020.00						

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

	Actual	Actual	Budget	Revised	2019	Proposed	Proposed
	2018	2019	2019	Budget 2019	Variance	2020	2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000069 construction of ring culvert at Gamagira		128,162.90	175,000.00	175,000.00	46,837.10+		
34001001/23020114/17000070 Completion of box culvert at Dan Daura	2,070,100.00						
34001001/23020114/17000071 Repair of Fulty Section of Road Leading to Saminaka	10,713,654.00						
Total	260,175,452.21	176,704,298.58	600,994,324.00	714,994,324.00	538,290,025.42+	214,350,150.00	26,680,778.00
17001001 - EDUCATION AND SOCIAL DEVELOPMENT DEPT.							
17001001/23020107/05000002 Women & Youth empowerment Programs Starter packs Gen - Set		18,644,500.00		20,000,000.00	1,355,500.00+		
17001001/23020107/05000004 Rehabilitation of Public Schools 1No each in the 11 Wards N3	32,409,373.84	33,798,451.00		35,000,000.00	1,201,549.00+		
17001001/23010124/05000005 Purchase of Classroom Fumiture for Public Schools Across th	8,192,810.50			9,000,000.00	9,000,000.00+		
17001001/23030106/05000007 Rehabilitation of LEA primary school Ung/Jumare	7,553,735.03						
17001001/23010112/05000008 Purchase of classroom furniture	26,020,188.00	4,380,000.00	4,500,000.00	4,500,000.00	120,000.00+	720,000.00	
17001001/23030106/05000009 Rehabilitation of 33 public schools across the local Government	3,978,970.36						
17001001/23010125/05000010 Purchase of Teaching/Learning Aid Equipment	29,701,809.00	24,128,033.70	28,000,000.00	28,000,000.00	3,871,966.30+		
17001001/23030106/05000011 Rehabilitation of Laboratory at GSS Ishe	503,937.50						
17001001/23030106/05000012 Rehabilitation of LEA Primary school Ishame	5,118,946.11						
17001001/23020107/05000013 Rehabilitation of Primary Schools at Maresu		2,600,562.33	2,700,000.00	2,700,000.00	99,437.67+		
17001001/23020107/05000017 Constr of A Block of 2 Classrooms and Office at Mariri Cent		6,504,000.00	11,340,000.00	11,340,000.00	4,836,000.00+		
17001001/23020107/05000018 Constr of 2No Block of Classrooms at Rahama Maigamo			5,670,000.00	5,670,000.00	5,670,000.00+	1,500,000.00	
17001001/23020107/05000019 Rehabilitation of 2No Block of 2 Classroom at Natere Gure		5,665,152.80	5,670,000.00	5,670,000.00	4,847.20+	13,464,123.00	
17001001/23030106/05000020 Fencing of Primary Schools across the LGA		15,713,880.02	20,000,000.00	20,000,000.00	4,286,119.98+	360,000.00	
17001001/23020107/05000021 Constr of 2No Block of Classrooms at S/Laye		11,711,533.13	12,000,000.00	12,000,000.00	288,466.87+	1,000,000.00	
17001001/23020107/05000023 Constr of 2Blocks of Classroom at Ung Danlami		44,975,551.64	45,300,000.00	45,300,000.00	324,448.36+	2,000,000.00	
17001001/23020107/05000024 Vocational and Skills Development						1,000,000.00	
17001001/23010124/05000025 Constr of 2No block of classroom at ung magaji LGEA Primary			5,621,430.00	5,621,430.00	5,621,430.00+		
17001001/23020107/05000026 Constr of 2No block of classroom at ung tambaya LGEA Primary			5,621,430.00	5,621,430.00	5,621,430.00+		
17001001/23020107/05000027 Const of junior Sec school at Abadawa			1,600,000.00	1,600,000.00	1,600,000.00+		
17001001/23050101/05000030 Women and youth empowerment programs (Paris club)						2,500,000.00	
17001001/23050101/13000002 SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00+		
17001001/23020103/14000001 Purchase of Power Generating set 30KVA at KASU Secretariat				6,000,000.00	6,000,000.00+		
Total	113,479,770.34	168,121,664.62	151,022,860.00	221,022,860.00	52,901,195.38+	22,544,123.00	
21001001 - PRIMARY HEALTH CARE							
21001001/23030105/04000001 Contribution To Primary Health Care Agency			1,500,000.00	1,500,000.00	1,500,000.00+		
21001001/23010122/04000002 Rehabilitation of PHC Maskawa Dokan Danbala & Jura PHC		12,711,500.00	13,000,000.00	13,000,000.00	288,500.00+		
21001001/23050101/04000003 Rehabilitation of PHC at Warsa & Jama'a Village			8,736,075.00	8,736,075.00	8,736,075.00+		
21001001/23020106/04000004 Fencing of PHC across the LGA		18,736,075.00	20,000,000.00	20,000,000.00	1,263,925.00+	1,200,000.00	
21001001/23050101/04000005 Food and Nutrition Programme		5,623,200.00	6,000,000.00	6,000,000.00	376,800.00+		
21001001/23040105/04000006 Refuse Evacuation and Waste Management			9,000,000.00	9,000,000.00	9,000,000.00+		
21001001/23010122/04000041 Purchase of Medical/Health Equipment	8,079,839.78		10,000,000.00	10,000,000.00	10,000,000.00+		
21001001/23020106/04000042 Contribution to PHC	5,542,251.00	8,915,212.00	9,157,140.00	9,157,140.00	241,928.00+		
21001001/23030105/04000043 Rehabilitation of maternity clinic Yarkasuwa	2,541,012.00		4,673,288.00	4,673,288.00	4,673,288.00+		
Total	16,163,102.78	45,985,987.00	82,066,503.00	82,066,503.00	36,080,516.00+	1,200,000.00	

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF LERE LOCAL GOVERNMENT

SUBMITTED TO:

KADUNA STATE HOUSE OF ASSEMBLY

PROFILE OF ELECTED OFFICIALS

Hon. Abubakar Buba	Executive Chairman
Hon. Sadiq Abubakar	Sabon Gari Ward
Hon. Suleiman Maiwada	Lere Ward
Hon. Salihu Musa	Abadawa Ward
Hon. Luka Wali	Garu Ward
Hon. Yahaya Gimba	Gure Kahuga Ward
Hon. Bala Ayuba	Yakasuwa Ward
Hon. Nafi'u Saleh	Dan Alhaji Ward
Hon. Garba Ada'u	Lazuru Ward
Hon. Hadi Ibrahim	Saminaka Ward
Hon. Isyaku Mohammed	Kayarda Ward
Hon. Maharazu Yahusa	Ramin Kura Ward

MANAGEMENT STAFF

Suleiman Pate	Local Government Secretary
Mrs. Maryam U. Gaya	Director Admin & Finance
Alh. Sani Zubairu	Local Government Treasurer
Alh. Abdulrahman A. Madaki	Director Works & Infrastructure
Alh. Musa Audu Amwe	Director Education & Social Development
Mr. Husaini Habu	Director Agriculture & Forestry
Alh. Bello Abubakar	Director Primary Health Care

RECORD KEEPING:

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

CASH FLOW STATEMENTS**RECEIPTS:**

The total receipts of the Local Government for the year amounted to two billion, seven hundred and two million, and seventy thousand, six hundred and twenty-two naira, twenty kobo (N2,702,070,622.20) only, This is made up of the following:

Statutory Allocation	-	N2,113,898,432.75	78.23%
Value Added Tax	-	N461,591,557.60	17.08%
Independent Revenue	-	NIL	0.00%
Below the line Revenue	-	N126,580,631.85	4.69%
Total	=	N2,702,070,622.20	100%

From the above, statutory and VAT allocations constitute 95.31% of the total receipts while nothing was recorded for internally generated revenue. This is an indication that the revenue machinery is ineffective and needs a total overhaul. Last year 2018, the sum of N11,315,978.27 was realized, and instead of improving, the year 2019 recorded 0.0%. It appears there are leakages in the system that have to be blocked. Revenue consultants and management should give convincing reasons for this disastrous performance.

PAYMENTS:

The total payments during the year amounted to two billion, eight hundred and ninety-six million, five hundred and sixty-eight thousand, seven hundred naira, seventy-seven kobo (N2,896,568,700.77) only. This is made up of the following:

Recurrent Expenditure	-	N2,165,316,576.31	74.75%
Capital Expenditure	-	N731,252,124.46	25.25%
Total	=	N2,896,568,700.77	100%

The recurrent expenditure took up much of the revenue allocation while capital expenditure got only a paltry sum, this is unacceptable. Even though the capital expenditure improved from N451,536,837.92 last year 2018 to N731,252,124.46 this year, 2019, a lot needs to be done to improve the capital component of the expenditure so as to impact on the rural populace.

STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS - N11,500,000.00

The total book value of investments for the year amounted to N11,500,000.00. Despite these investments, no dividend has been realized. The reason for this is not far-fetched because most of the investments are in moribund companies.

TREASURIES AND BANKS

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

1 st Bank Main Account No.	N8,512,156.76
1 st Bank Capital Account No.	N215,986.65
Total	<u>N8,728,143.41</u>

These balances have been verified and certified by me.

ADVANCES AND DEPOSITS

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



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

PART 3

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

LERE 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	210,579,764.98	118,879,133.76	29,188,878.70	62,511,752.52
FEBRUARY	199,822,518.20	118,849,101.78	317,166.65	80,656,249.77
MARCH	198,994,220.90	129,564,045.07	16,848,191.43	52,581,984.40
APRIL	197,995,209.94	122,935,773.99	17,643,748.70	57,415,687.25
MAY	196,581,312.59	128,962,645.93	-2,641,921.58	70,260,588.24
JUNE	220,650,953.97	123,770,185.78	-3,009,421.53	99,890,189.72
JULY	238,111,403.29	150,395,504.12	6,690,089.29	81,025,809.88
AUGUST	227,570,509.09	150,530,930.75	4,867,915.37	72,171,662.97
SEPTEMBER	224,613,847.44	164,723,487.81	12,270,667.09	47,619,692.54
OCTOBER	230,536,213.28	216,490,504.76	14,045,708.52	0.00
NOVEMBER	224,856,622.56	211,632,096.18	7,079,180.01	6,145,346.37
DECEMBER	205,192,414.87	212,956,356.90	13,507,639.37	-21,271,581.40
TOTAL	2,575,504,991.11	1,849,689,766.83	116,807,842.02	609,007,382.26

Lere Local Government of Kaduna State

MONTHS	STATUTORY	VAT	SHARE OF EXC GAIN	EXCESS BANK	SHARE OF GOODS VALUE	ADDITIONAL FUND	SHARE OF FOREX	SOLID MINERALS	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
	ALLOCATION		DIFFERENCE	CHARGES	CONSIDER	FROM NNPC	EQUALISATION				
JANUARY	169,451,324.25	40,922,854.80	205,585.93								210,579,764.98
FEBRUARY	154,565,550.53	42,212,171.57	203,522.17	2,841,273.93							199,822,518.20
MARCH	146,768,710.71	37,113,404.50	263,525.21	1,404,974.65			13,443,605.83				198,994,220.90
APRIL	138,370,834.14	35,660,621.18	201,078.41		16,737,398.47	3,043,163.36	3,982,114.38				197,995,209.94
MAY	159,127,906.83	37,108,692.66	344,713.10								196,581,312.59
JUNE	178,107,766.77	42,284,254.95	258,932.25								220,650,953.97
JULY	194,750,757.77	43,138,108.73	222,536.79								238,111,403.29
AUGUST	189,745,810.84	37,630,285.79	194,412.46								227,570,509.09
SEPTEMBER	191,038,519.76	32,989,920.64	134,479.10	450,927.94							224,613,847.44
OCTOBER	185,906,656.24	35,520,820.64	375,786.95				6,085,326.72	2,647,622.73			230,536,213.28
NOVEMBER	183,342,294.80	41,068,340.09	445,987.67								224,856,622.56
DECEMBER	152,878,622.65	35,942,082.05	242,944.37				16,128,765.80				205,192,414.87
TOTAL	2,044,054,755.29	461,591,557.60	3,093,504.41	4,697,176.52	16,737,398.47	3,043,163.36	39,639,812.73	2,647,622.73		0.00	2,575,504,991.11

From the table above, the sum of two billion, five hundred and seventy-five million, five hundred and four thousand, nine hundred and ninety-one naira, eleven kobo (N2,575,504,991.11) 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, eight hundred and forty-nine million, six hundred and eighty-nine, seven hundred and sixty-six naira, eighty-three kobo (N1,849,689,766.83) only went to statutory deductions, one hundred and sixteen million, eight hundred and seven thousand, eight hundred and forty-two naira and two kobo (N116,807,842.02) only went to other deduction while the remaining balance of six hundred and nine million, and seven thousand, three hundred and eighty-two naira, twenty-six kobo (N609,007,382.26) 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 Lere 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 Lere Local Government's allocation from the Federation Account Allocation Committee (FAAC).



ATIKU MUSA FCNA
AUDITOR-GENERAL