

# **KAGARKO LOCAL GOVERNMENT OF KADUNA STATE**



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

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

**PROFILE**  
**ELECTED OFFICIALS**

<b>HON. NASARA A. RABO</b>	:	<b>EXECUTIVE CHAIRMAN</b>
HON. HABILA ASADAM	:	ELECTED COUNCILOR - KUKUI WARD
HON. ABDULKADIR BAKO ADAMU	:	ELECTED COUNCILOR - JERE SOUTH
HON. MAKAMA HALILU	:	ELECTED COUNCILOR - KAGARKO NORTH
HON. AWAL MUSA	:	ELECTED COUNCILOR - JERE NORTH
HON. UMAR ILIYA	:	ELECTED COUNCILOR - KAGARKO SOUTH
HON. JAMES STEPHEN	:	ELECTED COUNCILOR - KURMIN JIBRIN WARD
HON. DANJUMA GAJERE PADALO	:	ELECTED COUNCILOR - IDDAH WARD
HON. ISAAC GAJERE A.	:	ELECTED COUNCILOR - KATUGAL WARD
HON. SIMON GOJE	:	ELECTED COUNCILOR - KUSHE WARD
HON. IRIMIYA O. HENRY	:	ELECTED COUNCILOR - ARIBI WARD
HON. MUSTAPHA GIDADO	:	COUNCIL SECRETARY

**MANAGEMENT STAFF**

ALH. IBRAHIM AHMED	:	DIRECTOR ADMIN & FINANCE
ALH. MAGAJI ADAMU	:	LOCAL GOVERNMENT TREASURER
MR. MONDAY M. JATAU	:	DIRECTOR AGRIC & FORESTRY
MRS. SARAH JAMES WAKSON	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
MR. ABBA KOBO	:	DIRECTOR WORKS AND INFRASTRUCTURE
MRS. ESTHER JUMMAI LAT	:	DIRECTOR PRIMARY HEALTH CARE

<b>QUALITY ASSURANCE CONSULTANTS</b>	:	<b>MOLD COMPUTERS AND COMMUNICATIONS LTD</b> 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. NASARA A.RABO  
EXECUTIVE CHAIRMAN**



**HON. MUSTAPHA GIDADO  
COUNCIL SECRETARY**



**ALH. IBRAHIM AHMED  
DIR. ADMIN AND FINANCE**



**ALH. MAGAJI ADAMU  
LOCAL GOVERNMENT  
TREASURER**

## **1.0 CHAIRMAN'S REPORT**

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

..... *X Rabo* .....

**HON. NASARA A. RABO**  
**EXECUTIVE CHAIRMAN**

*17/08/2020*

.....  
**DATE**

## **2.0 REPORT OF THE TREASURER**

*Report of the Treasurer for the year ended 31<sup>st</sup> December 2019*

## **2.1 INTRODUCTION**

The report of the Treasurer of Kagarko Local Government together with the Financial Statements for the year ended 31<sup>st</sup> December, 2019 provide the record of the financial activities of Kagarko 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 Kagarko Local Government are contained on pages 16 to 44 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 45 to 52.

### 2.3.1 CONSOLIDATED REVENUE FUND

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2.533 Billion. The total recurrent payment charged to the Fund in line with Kagarko Local Government Appropriation Act 2018 was ₦2.528 Billion. The operation of the Fund resulted into a net recurrent surplus of ₦4,901,631.20 Million. for the year. The closing balance of the fund as at 31<sup>st</sup> December, 2019 ₦10,909,088.61 Million.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		6,007,457.41		52,201.28
Recurrent Receipts	2,533,379,111.32		2,341,718,556.78	
Recurrent Expenditure	2,528,477,480.12		2,335,763,300.65	
<b>Net Recurrent Surplus/(Deficit)</b>		<b>4,901,631.20</b>		<b>5,955,256.13</b>
<b>Closing Balance</b>		<b>10,909,088.61</b>		<b>6,007,457.41</b>



### 2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.901 Billion and total capital expenditure charged to the fund amounted to ₦0.901 Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	901,341,878.31		727,109,846.06	
Capital Expenditure	901,341,878.31		727,109,846.06	
<b>Net Capital Surplus/(Deficit)</b>		-		-
<b>Closing Balance</b>		-		-

### 2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,533,379,111.32 and total payment was ₦2,528,477,480.12. An overall surplus cash flow of ₦4,901,6315.20 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2019 was ₦10,909,085.61:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		6,007,454.41		52,198.28
Total Receipts	2,533,379,111.32		2,341,718,556.78	
Total Payments	2,528,477,480.12		2,335,763,300.65	
<b>Net Cash Surplus/(Deficit)</b>		<b>4,901,631.20</b>		<b>5,955,256.13</b>
<b>Closing Cash/Bank Balance</b>		<b>10,909,085.61</b>		<b>6,007,454.41</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	10,909,085.61		6,007,454.41	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>10,909,085.61</b>		<b>6,007,454.41</b>

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

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

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

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



Participants during the production of the Annual Accounts of Kagarko Local Government at Mold Computers and Communication Ltd Kaduna.

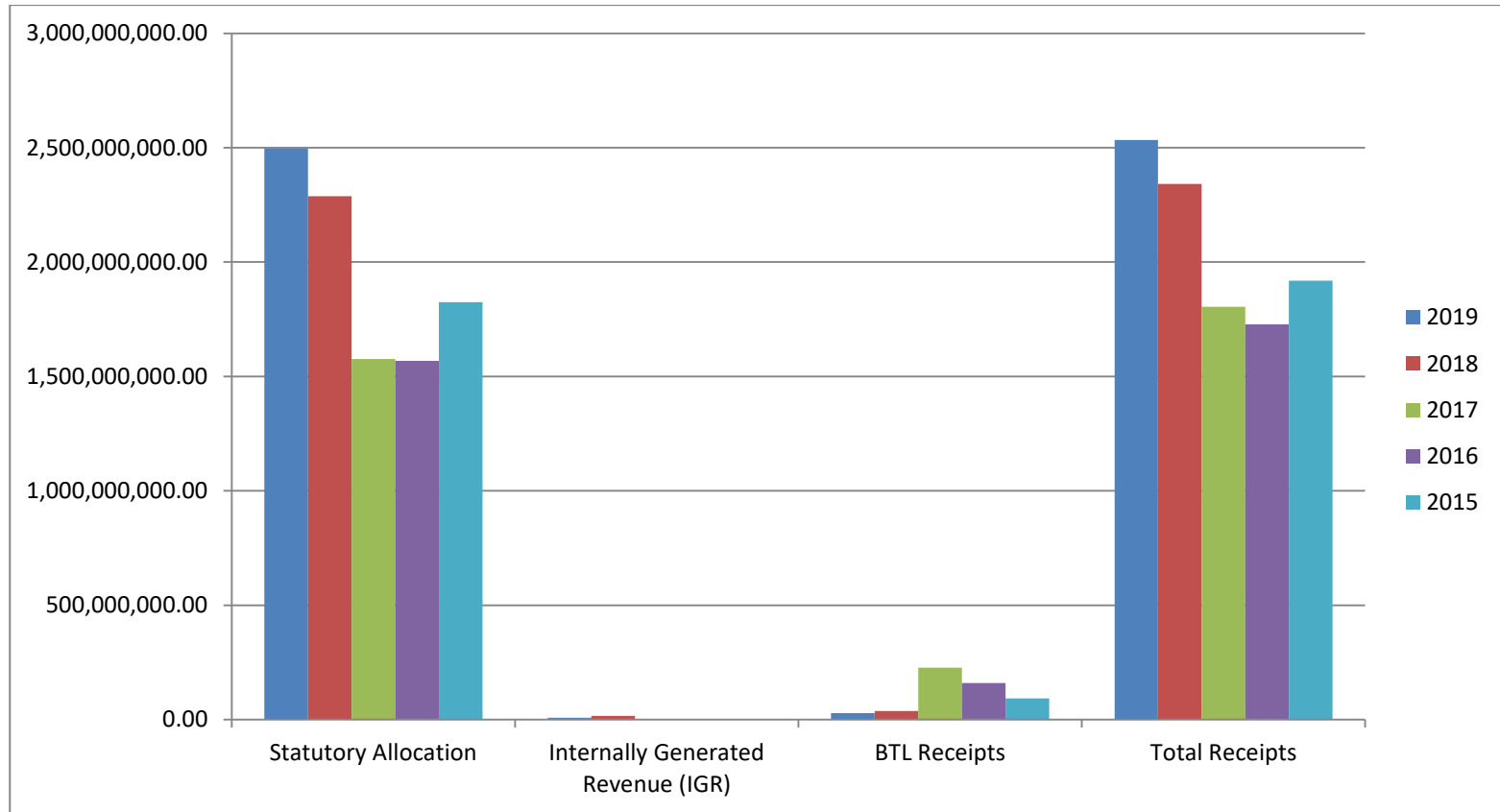
## 3.2 CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>	<b>52,201.28</b>	<b>6,007,457.41</b>	<b>99,058,564.00</b>	<b>524,466,945.00</b>	<b>518,459,487.59-</b>		
<b>RECEIPTS:</b>							
Statutory Allocation	2,287,362,499.17	2,497,576,344.20	2,086,860,017.00	2,086,860,017.00	410,716,327.20+		
Internally Generated Revenue	16,171,861.04	7,923,424.49	5,000,000.00	5,000,000.00	2,923,424.49+		
Transfer from CRF	727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31+		
BTL Receipts	38,184,196.57	27,879,342.63			27,879,342.63+		
<b>Total Current Year Receipts</b>	<b>3,068,828,402.84</b>	<b>3,434,720,989.63</b>	<b>2,869,637,802.00</b>	<b>2,869,637,802.00</b>	<b>565,083,187.63+</b>		
<b>Total Funds Available</b>	<b>3,068,880,604.12</b>	<b>3,440,728,447.04</b>	<b>2,968,696,366.00</b>	<b>3,394,104,747.00</b>	<b>46,623,700.04+</b>		
<b>Recurrent Expenditure: Economic Classification</b>							
Employees Compensation	779,546,007.28	956,499,594.86	836,163,558.00	956,796,982.00	297,387.14+	877,971,735.00	921,870,321.00
Social Benefits	241,000,000.00	201,767,501.29	117,226,574.00	202,114,052.00	346,550.71+	90,401,753.00	90,401,753.00
Overhead Costs	549,164,382.74	356,101,684.31	360,692,100.00	360,692,100.00	4,590,415.69+	464,698,900.00	464,698,902.00
Service Wide Vote		84,887,478.72		84,887,479.00	0.28+		
BTL Payments	38,943,064.57	27,879,342.63			27,879,342.63-		
Transfer to Capital Development Fund	727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31-		
<b>Total Recurrent Expenditure</b>	<b>2,335,763,300.65</b>	<b>2,528,477,480.12</b>	<b>2,091,860,017.00</b>	<b>2,382,268,398.00</b>	<b>146,209,082.12-</b>	<b>1,433,072,388.00</b>	<b>1,476,970,976.00</b>
<b>Capital Expenditure: Programme Classification</b>							
01 Economic Empowerment Through Agric		19,440,000.00	20,000,000.00	20,000,000.00	560,000.00+		
04 Improvement to Human Health	44,710,383.90	71,529,983.95	57,523,568.00	72,523,568.00	993,584.05+	42,514,996.00	42,514,996.00
05 Enhancing Skills and Knowledge	39,422,888.12	147,961,494.89	135,531,695.00	150,531,695.00	2,570,200.11+	42,681,694.00	42,839,194.00
06 - Housing and Urban Development	32,206,790.56	29,710,216.00	30,000,000.00	30,000,000.00	289,784.00+	17,000,000.00	17,000,000.00
09 Environmental Improvement	53,285,987.45	29,971,000.00	5,000,000.00	30,000,000.00	29,000.00+		
10 Water Resources and Rural Development	35,362,790.00	10,013,272.09	10,104,273.00	10,104,273.00	91,000.91+	164,392,054.00	164,392,054.00
11 Information Communication & Technology	2,192,000.00	8,999,000.00	10,000,000.00	10,000,000.00	1,001,000.00+	1,000,000.00	1,000,000.00
13 Reform of Government and Governance	121,078,596.12	99,200,997.04	100,450,000.00	100,450,000.00	1,249,002.96+	82,450,000.00	82,450,000.00
14 Power	148,542,962.91	229,577,278.87	257,139,044.00	257,139,044.00	27,561,765.13+	179,343,329.00	179,343,329.00
17 Road	250,307,447.00	254,938,635.47	251,087,769.00	331,087,769.00	76,149,133.53+	40,000,000.00	40,000,000.00
<b>Total Capital Expenditure by Programme</b>	<b>727,109,846.06</b>	<b>901,341,878.31</b>	<b>876,836,349.00</b>	<b>1,011,836,349.00</b>	<b>110,494,470.69+</b>	<b>569,382,073.00</b>	<b>569,539,573.00</b>
<b>Total Expenditure (Budget Size)</b>	<b>3,062,873,146.71</b>	<b>3,429,819,358.43</b>	<b>2,968,696,366.00</b>	<b>3,394,104,747.00</b>	<b>35,714,611.43-</b>	<b>2,002,454,461.00</b>	<b>2,046,510,549.00</b>
Budget Surplus/(Deficit)	6,007,457.41	10,909,088.61			10,909,088.61+	2,002,454,461.00	2,046,510,549.00
<b>Financing of Deficit by Borrowing:</b>							
<b>Closing Balance</b>	<b>6,007,457.41</b>	<b>10,909,088.61</b>			<b>10,909,088.61+</b>	<b>2,002,454,461.00</b>	<b>2,046,510,549.00</b>

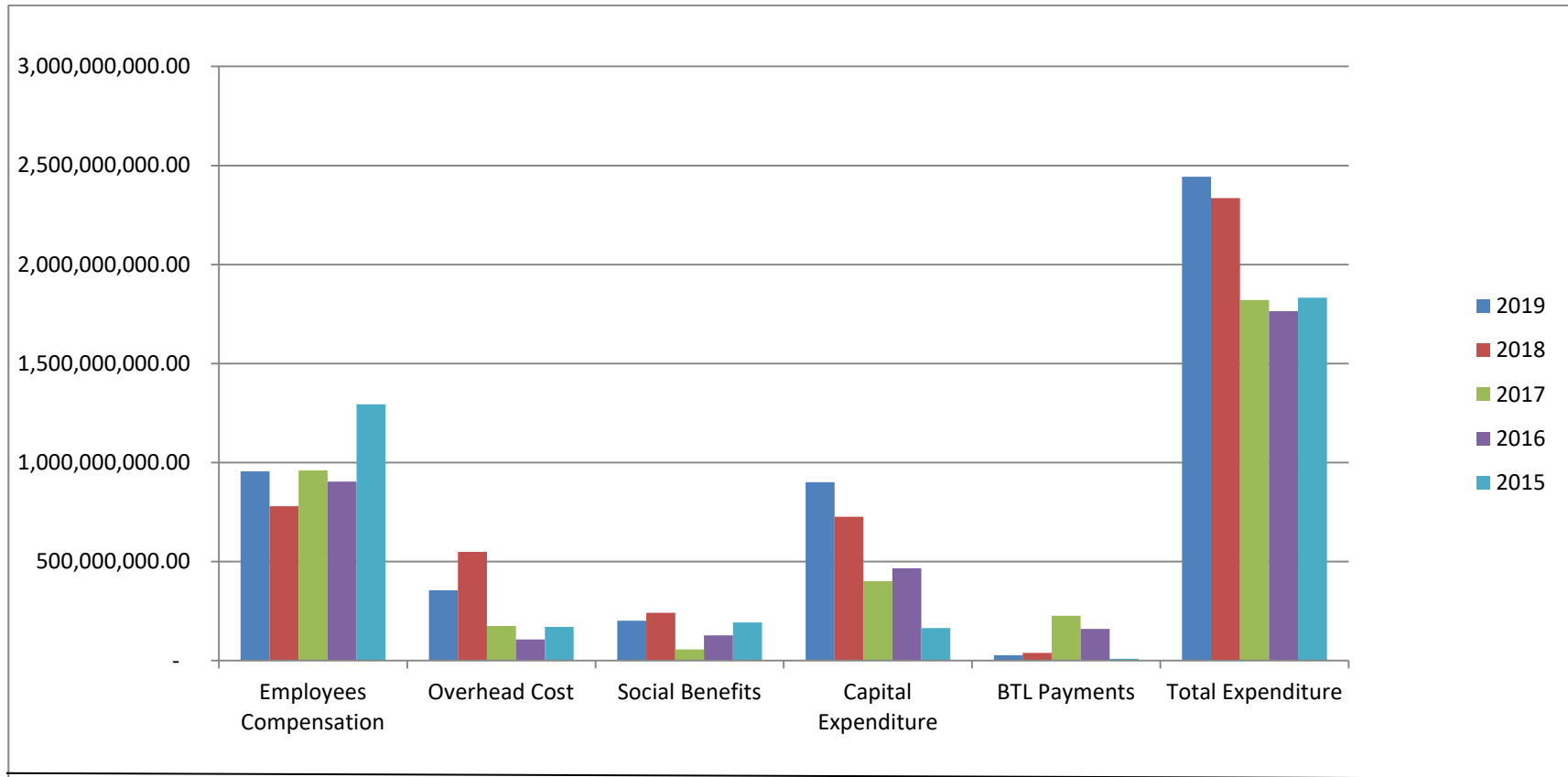
3.2 **FIVE YEARS FINANCIAL SUMMARY**

<b>REVENUE:</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Statutory Allocation	2,497,576,344.20	2,287,362,499.17	1,576,180,546.81	1,567,886,968.95	1,825,213,835.25
Internally Generated Revenue (IGR)	7,923,424.49	16,171,861.04	1,271,841.13	138,179.36	
Capital Receipts					
Internal Loan					
BTL Receipts	27,879,342.63	38,184,196.57	226,881,873.58	159,811,788.65	93,111,530.79
<b>Total Revenue</b>	<b>2,533,379,111.32</b>	<b>2,341,718,556.78</b>	<b>1,804,334,261.52</b>	<b>1,727,836,936.96</b>	<b>1,918,325,366.04</b>
<b>EXPENDITRE:</b>					
Employees Compensation	956,499,594.86	779,546,007.28	960,556,398.46	903,607,120.61	1,294,969,383.29
Overhead Cost	356,101,684.31	549,164,382.74	175,524,939.55	107,403,399.38	170,742,013.86
Social Benefits	201,767,501.29	241,000,000.00	56,990,431.67	128,036,884.04	192,767,142.17
Service Wide Vote	84,887,478.72				
Capital Expenditure	901,341,878.31	727,109,846.06	400,817,450.71	465,918,013.61	164,836,504.12
Loans Repayment					
BTL Payments	27,879,342.63	38,943,064.57	226,881,873.58	159,811,788.65	93,111,530.79
<b>Total Expenditure</b>	<b>2,528,477,480.12</b>	<b>2,335,763,300.65</b>	<b>1,820,771,093.97</b>	<b>1,764,777,206.29</b>	<b>1,916,426,574.23</b>
<b>CASH BALANCES</b>					
<b>Net Cash Surplus/(Deficit)</b>	<b>4,901,631.20</b>	<b>5,955,256.13</b>	<b>-16,436,832.45</b>	<b>-36,940,269.33</b>	<b>1,898,791.81</b>
Opening Cash Balance	6,007,457.41	52,201.28	16,489,033.73	53,429,303.06	51,530,511.25
<b>Closing Cash Balance</b>	<b>10,909,088.61</b>	<b>6,007,457.41</b>	<b>52,201.28</b>	<b>16,489,033.73</b>	<b>53,429,303.06</b>

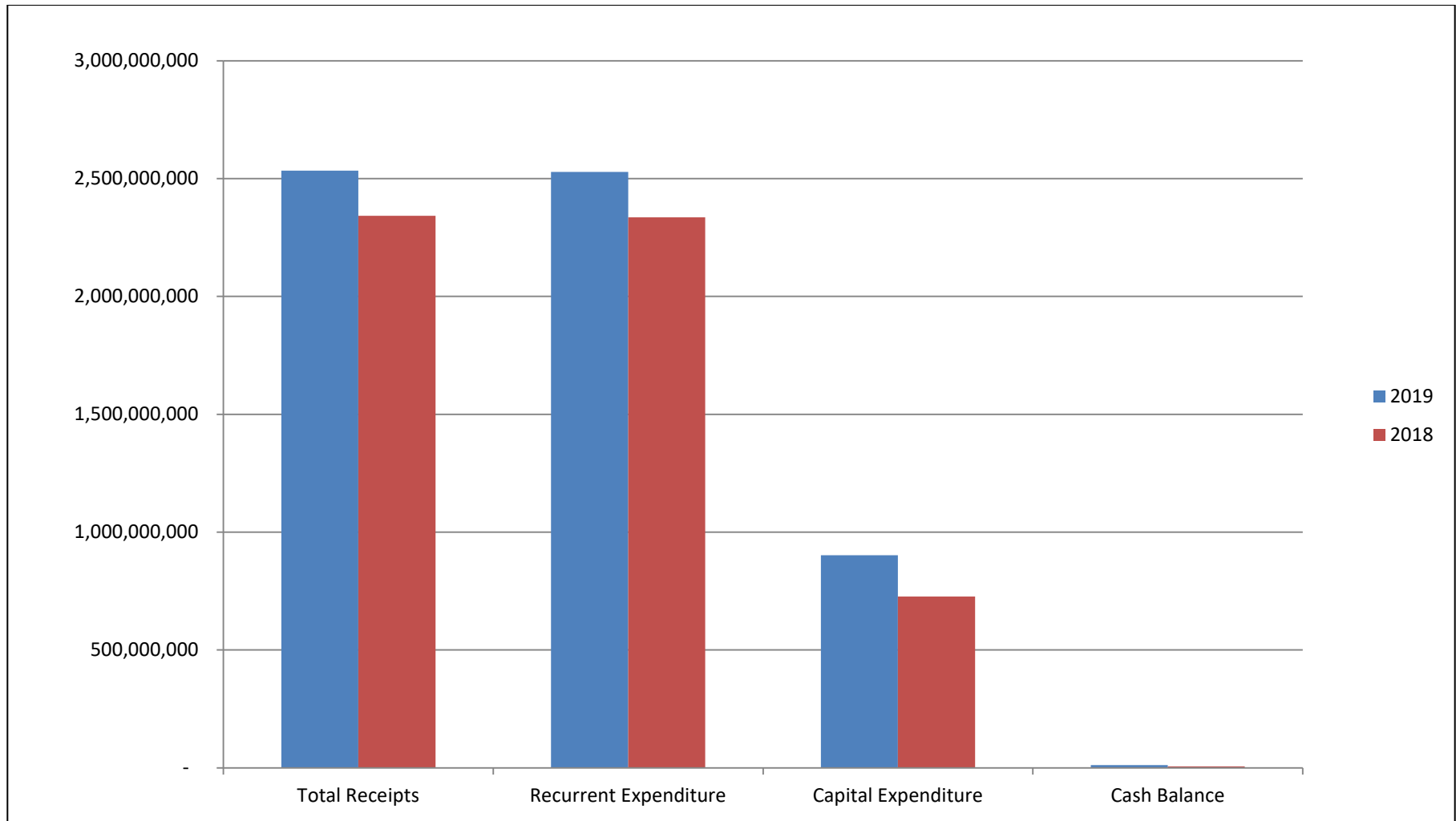
**ACTUAL REVENUE FOR 5 YEARS**



**ACTUAL EXPENDITURE FOR 5 YEARS**



**ACTUAL RECEIPTS AND PAYMENTS 2019 AND 2018**



**4.0 STATEMENT OF ACCOUNTING POLICIES**

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

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

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

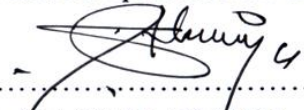
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.


  
.....  
**ALH. MAGAJI ADAMU**  
**TREASURER**

17-08-20  
.....  
**DATE**

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

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

  
.....  
**ALH. MAGAJI ADAMU**  
**TREASURER**  
17-08-2020  
.....  
**DATE**

  
.....  
**HON. NASARA A. RABO**  
**EXECUTIVE CHAIRMAN**  
17/08/2020  
.....  
**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 Kagarko Local Government Council of Kaduna State for the year ended 31<sup>st</sup> December, 2019.**



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

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

	Note	Actual 2019	Actual 2018
		₦	₦
<b>Cash Flow from Operating Activities:</b>			
Statutory Allocation	1	2,009,783,607.70	1,979,028,185.11
Share of Value Added Tax	2	487,792,736.50	308,334,314.06
Independent Revenue	3	7,923,424.49	16,171,861.04
<b>Total Receipts</b>		<b>2,505,499,768.69</b>	<b>2,303,534,360.21</b>
<b>Recurrent Payments:</b>			
Employees Compensation	4	956,499,594.86	779,546,007.28
Social Benefits	5	201,767,501.29	241,000,000.00
Overhead Cost	6	356,101,684.31	549,164,382.74
CRFC - (Excluding Social Benefits and Public Debt)	7	84,887,478.72	
<b>Total Payments</b>		<b>1,599,256,259.18</b>	<b>1,569,710,390.02</b>
Net Cash Flow from Operating Activities		906,243,509.51	733,823,970.19
<b>Cash Flow from Investing Activities:</b>			
Economic Empowerment Through Agriculture	8	19,440,000.00	
Improvement to Human Health	11	71,529,983.95	44,710,383.90
Enhancing Skills and Knowledge	12	147,961,494.89	39,422,888.12
Housing and Urban Development	13	29,710,216.00	32,206,790.56
Environmental Improvement	16	29,971,000.00	53,285,987.45
Water Resources and Rural Development	17	10,013,272.09	35,362,790.00
Information and Communication Technology	18	8,999,000.00	2,192,000.00
Reform of Government and Governance	20	99,200,997.04	121,078,596.12
Power	21	229,577,278.87	148,542,962.91
Road	24	254,938,635.47	250,307,447.00
<b>Net Cash Flow from Investing Activities</b>	<b>29</b>	<b>901,341,878.31</b>	<b>727,109,846.06</b>
<b>Cash Flow from Financing Activities:</b>			
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	27,879,342.63	38,184,196.57
Below-The-Line Payments	37	27,879,342.63	38,943,064.57
<b>Net Movement</b>			<b>758,868.00</b>
<b>Net Surplus(Deficit) for the Year</b>		<b>4,901,631.20</b>	<b>5,955,256.13</b>
<b>Opening Balance</b>		<b>6,007,457.41</b>	<b>52,201.28</b>
<b>Closing Balance</b>	<b>38</b>	<b>10,909,088.61</b>	<b>6,007,457.41</b>

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

	Note	Actual 2019	Actual 2018
<b>ASSETS:</b>			
<b>Liquid Assets</b>			
Treasuries and Banks	39	10,909,088.61	6,007,457.41
<b>Sub Total</b>		<b>10,909,088.61</b>	<b>6,007,457.41</b>
Investments and Other Assets			
Investments	40	9,000,000.00	9,000,000.00
<b>Sub Total</b>		<b>9,000,000.00</b>	<b>9,000,000.00</b>
<b>Total Assets</b>		<b>19,909,088.61</b>	<b>15,007,457.41</b>
<b>Public Funds:</b>			
Consolidated Revenue Fund	42	10,909,088.61	6,007,457.41
Capital Development Fund	43		
Other Funds		9,000,000.00	9,000,000.00
<b>Sub - Total: Public Funds</b>		<b>19,909,088.61</b>	<b>15,007,457.41</b>
<b>LIABILITIES:</b>			
Liability Over Assets			
Public Funds + Liabilities		19,909,088.61	15,007,457.41

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

	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>		<b>52,201.28</b>	<b>6,007,457.41</b>		<b>290,408,381.00</b>	<b>284,400,923.59-</b>		
<b>Add: Recurrent Receipts:</b>								
Statutory Allocation		1,893,984,198.26	1,834,078,675.47	1,570,725,231.00	1,570,725,231.00	263,353,444.47+		
Share of VAT		308,334,314.06	487,792,736.50	445,138,490.00	445,138,490.00	42,654,246.50+		
Excess Crude		13,652,767.88	63,386,018.38			63,386,018.38+		
NNPC Refunds		3,276,664.29	2,730,553.58			2,730,553.58+		
Special Reversed			49,200,000.00			49,200,000.00+		
10% IGR From State Government				70,996,296.00	70,996,296.00	70,996,296.00-		
Exchange Rate Difference		20,423,682.48	3,065,127.95			3,065,127.95+		
Solid Minerals			2,375,644.96			2,375,644.96+		
Share of Fore Equalization		43,066,187.42	35,568,699.47			35,568,699.47+		
Excess Bank Charges		4,624,684.78	4,360,843.22			4,360,843.22+		
Share of Goods & Value Consideration			15,018,044.67			15,018,044.67+		
<b>Sub Total: Statutory Allocation</b>		<b>2,287,362,499.17</b>	<b>2,497,576,344.20</b>	<b>2,086,860,017.00</b>	<b>2,086,860,017.00</b>	<b>410,716,327.20+</b>		
Direct Taxes	49			100,000.00	100,000.00	100,000.00-		
Licenses	50			120,000.00	120,000.00	120,000.00-		
Rates	51			1,045,000.00	1,045,000.00	1,045,000.00-		
Fees	52			3,215,000.00	3,215,000.00	3,215,000.00-		
Earnings	55			520,000.00	520,000.00	520,000.00-		
Repayments	58		7,923,424.49			7,923,424.49+		
Miscellaneous	62	16,171,861.04						
<b>Total: Independent Revenue</b>		<b>16,171,861.04</b>	<b>7,923,424.49</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>2,923,424.49+</b>		
<b>Total Recurrent Receipts</b>		<b>2,303,534,360.21</b>	<b>2,505,499,768.69</b>	<b>2,091,860,017.00</b>	<b>2,091,860,017.00</b>	<b>413,639,751.69+</b>		
<b>Total Funds Available</b>		<b>2,303,586,561.49</b>	<b>2,511,507,226.10</b>	<b>2,091,860,017.00</b>	<b>2,382,268,398.00</b>	<b>129,238,828.10+</b>		
<b>Less Recurrent Payments:</b>								
Employees Compensation	63	779,546,007.28	956,499,594.86	836,163,558.00	956,796,982.00	297,387.14+	877,971,735.00	921,870,321.00
Social Benefits	64	241,000,000.00	201,767,501.29	117,226,574.00	202,114,052.00	346,550.71+	90,401,753.00	90,401,753.00
Overhead Cost	65	549,164,382.74	356,101,684.31	360,692,100.00	360,692,100.00	4,590,415.69+	464,698,900.00	464,698,902.00
CRFC - (Excluding Social Benefits and Public Debts)	66		84,887,478.72		84,887,479.00	0.28+		
Total Recurrent Payments		1,569,710,390.02	1,599,256,259.18	1,314,082,232.00	1,604,490,613.00	5,234,353.82+	1,433,072,388.00	1,476,970,976.00
Other Cash Movement								
Below-The-Line Receipts	67	38,184,196.57	27,879,342.63			27,879,342.63+		
Below-The-Line Payments	68	38,943,064.57	27,879,342.63			27,879,342.63-		
<b>Net Movement</b>		<b>758,868.00</b>						
Net Recurrent Funds before Transfers		<b>733,117,303.47</b>	<b>912,250,966.92</b>	<b>777,777,785.00</b>	<b>777,777,785.00</b>	<b>134,473,181.92+</b>	<b>1,433,072,388.00</b>	<b>1,476,970,976.00</b>
<b>Appropriations/Transfers:</b>								
Transfer to Capital Dev Fund		727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31-		
<b>Total Appropriations/Transfers</b>		<b>727,109,846.06</b>	<b>901,341,878.31</b>	<b>777,777,785.00</b>	<b>777,777,785.00</b>	<b>123,564,093.31-</b>		
<b>Closing Balance</b>		<b>6,007,457.41</b>	<b>10,909,088.61</b>			<b>10,909,088.61+</b>	<b>1,433,072,388.00</b>	<b>1,476,970,976.00</b>

*Report of the Treasurer for the year ended 31<sup>st</sup> December 2019*

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

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>				<b>99,058,564.00</b>	<b>234,058,564.00</b>	<b>234,058,564.00-</b>		
<b>Add: Revenue</b>								
Transfer from Consolidated Revenue		727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31+		
<b>Sub Total: Capital Receipts</b>		<b>727,109,846.06</b>	<b>901,341,878.31</b>	<b>777,777,785.00</b>	<b>777,777,785.00</b>	<b>123,564,093.31+</b>		
<b>Total Capital Funds Available</b>		<b>727,109,846.06</b>	<b>901,341,878.31</b>	<b>876,836,349.00</b>	<b>1,011,836,349.00</b>	<b>110,494,470.69-</b>		
<b>Less: Capital Expenditure (Functional Classification)</b>								
General Public Services	71	86,198,394.87	62,731,916.68	63,450,000.00	63,450,000.00	718,083.32+	13,450,000.00	13,450,000.00
Economic Affairs	74	499,505,162.41	589,622,503.43	575,331,086.00	695,331,086.00	105,708,582.57+	415,735,383.00	415,735,383.00
Housing and Community Development	76	24,354,166.56	29,710,216.00	30,000,000.00	30,000,000.00	289,784.00+	17,000,000.00	17,000,000.00
Health	77	34,947,936.85	63,519,983.95	64,523,568.00	64,523,568.00	1,003,584.05+	42,514,996.00	42,514,996.00
Education	79	82,104,185.37	155,757,258.25	143,531,695.00	158,531,695.00	2,774,436.75+	80,681,694.00	80,839,194.00
<b>Total Capital Expenditure</b>		<b>727,109,846.06</b>	<b>901,341,878.31</b>	<b>876,836,349.00</b>	<b>1,011,836,349.00</b>	<b>110,494,470.69+</b>	<b>569,382,073.00</b>	<b>569,539,573.00</b>
<b>Closing Balance</b>							<b>569,382,073.00</b>	<b>569,539,573.00</b>

**NOTES TO CASHFLOW STATEMENT**

		<b>Actual 2019</b>	<b>Actual 2018</b>
		<b>₦</b>	<b>₦</b>
<b>Note 1 - Statutory Allocation</b>			
25001001/11010001	Statutory Allocation	1,834,078,675.47	1,893,984,198.26
25001001/11010003	Excess Crude	63,386,018.38	13,652,767.88
25001001/11010006	NNPC Refunds	2,730,553.58	3,276,664.29
25001001/11010007	Special Reversed	49,200,000.00	
25001001/11010013	Exchange Rate Difference	3,065,127.95	20,423,682.48
25001001/11000018	Solid Minerals	2,375,644.96	
25001001/11010019	Share of Fore Equalization	35,568,699.47	43,066,187.42
25001001/11010020	Excess Bank Charges	4,360,843.22	4,624,684.78
25001001/11010021	Share of Goods & Value Consideration	15,018,044.67	
<b>Total</b>		<b>2,009,783,607.70</b>	<b>1,979,028,185.11</b>
<b>Note 2 - Share of Value Added Tax</b>			
	Share of Value Added Tax	487,792,736.50	308,334,314.06
<b>This represent Share of VAT from FAAC</b>			
<b>Note 3 - Independent Revenue</b>			
	Repayments General	7,923,424.49	
	Miscellaneous Revenue		16,171,861.04
<b>Total</b>		<b>7,923,424.49</b>	<b>16,171,861.04</b>
<b>Note 4 - Employees Compensation</b>			
	Contribution for Primary Teachers Salaries	605,395,788.62	426,563,855.19
	Local Government Staff	<b>4A</b> 351,103,806.24	352,982,152.09
<b>Total</b>		<b>956,499,594.86</b>	<b>779,546,007.28</b>
<b>Note 4A - Local Government Staff</b>			
	Kagarko Local Government	351,103,806.24	352,982,152.09
<b>Total</b>		<b>351,103,806.24</b>	<b>352,982,152.09</b>
<b>Note 5 - Social Benefits</b>			
	Pension	159,417,190.22	200,000,000.00
	Other Pension Requirement	42,350,311.07	41,000,000.00
<b>Total</b>		<b>201,767,501.29</b>	<b>241,000,000.00</b>
<b>Note 6 - Overhead Costs</b>			
	Transport and Travelling	6,142,999.26	96,015,612.31
	Utilities	9,028,499.00	5,474,000.00
	Material and Supplies	22,462,103.00	87,781,390.00
	Maintenance Services	18,792,689.00	19,876,880.00
	Training	10,687,000.00	8,765,093.24
	Other Services	93,475,232.00	152,231,338.37
	Consulting & Professional Services	6,789,000.00	1,490,000.00

Report of the Treasurer for the year ended 31<sup>st</sup> December 2019

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

		<b>Actual 2019</b>	<b>Actual 2018</b>
		<b>₦</b>	<b>₦</b>
Fuel and Lubricants		2,930,000.00	5,979,400.00
Financial Charges		4,058,999.44	2,570,000.00
Miscellaneous Expenses		176,879,562.61	164,995,668.82
Subsidy to Government Companies		4,855,600.00	3,985,000.00
<b>Total</b>		<b>356,101,684.31</b>	<b>549,164,382.74</b>
<b>Note 7 - CRFC (Excluding Social Benefits and Public Debts)</b>			
20001001/22060203 Settlement of Liability		84,887,478.72	
<b>Total</b>		<b>84,887,478.72</b>	
<b>Note 8 - Economic Empowerment Through Agriculture</b>			
15001001/23010127/01000003 Purchase of Irrigation Pumps		9,500,000.00	
15001001/23010127/01000004 Purchase of Agricultural Inputs		9,940,000.00	
<b>Total</b>		<b>19,440,000.00</b>	
<b>Note 11 - Improvement to Human Health</b>			
34001001/23020118/04000001 Fencing of Grave yard Kagarko		14,990,000.00	9,762,447.05
21001001/23020106/04000001 Fencing of Primary Health care Center Taffa			3,765,489.00
21001001/23050101/04000002 Refuse Disposal Across the Local Government			4,095,380.00
21001001/23030105/04000003 Renovation of Health Center Kagarko			17,477,690.73
21001001/23020106/04000004 Contribution to PHC Services		9,900,000.00	9,609,377.12
21001001/23020106/04000007 Fencing of PHCs		20,503,138.66	
21001001/23030105/04000011 Renovation of Health Center Unguwan Waje		6,846,846.00	
21001001/23010122/04000020 Purchase of PHC Equipments		19,289,999.29	
<b>Total</b>		<b>71,529,983.95</b>	<b>44,710,383.90</b>
<b>Note 12 - Enhancing Skills and Knowledge</b>			
17001001/23020107/05000002 Construction /Provision of SUBEB Office			8,202,888.12
17001001/23020107/05000003 Construction of Public Schools across the Local Government		14,990,000.00	20,220,000.00
17001001/23010124/05000004 Purchase of Teaching Aids		19,500,000.00	11,000,000.00
17001001/23020107/05000005 Fencing of Primary Schools		9,504,602.58	
17001001/23020107/05000006 Construction/Provision of Public Schools.		68,466,892.31	
17001001/23020107/05000007 SHAWN II Programme		2,500,000.00	
17001001/23050101/05000008 Food and Nutrition Programme		5,500,000.00	
17001001/23010124/05000017 Purchase of Vocational and Skills Development Equipment		2,500,000.00	
17001001/23010124/05000050 Purchase of Classroom Furniture		25,000,000.00	
<b>Total</b>		<b>147,961,494.89</b>	<b>39,422,888.12</b>



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

		Actual 2019 ₦	Actual 2018 ₦
<b>Note 13 - Housing and Urban Development</b>			
25001001/23030103/06000001	Renovation of Local Government Guest House		7,852,624.00
34001001/23010101/06000001	Acquisition of Land		24,354,166.56
34001001/23010101/06000009	Purchase / Acquisition Of Land	29,710,216.00	
<b>Total</b>		<b>29,710,216.00</b>	<b>32,206,790.56</b>
<b>Note 16 - Environmental Improvement</b>			
34001001/23020116/09000001	Construction of Drainages across the Local Government	24,990,000.00	53,285,987.45
21001001/23050101/09000002	Refuse Evacuation and Waste Management	4,981,000.00	
<b>Total</b>		<b>29,971,000.00</b>	<b>53,285,987.45</b>
<b>Note 17 - Water Resources and Rural Development</b>			
34001001/23020105/10000001	Construction of borehole Boreholes Taffa		28,414,000.00
34001001/23030104/10000002	Provision of Semi-Urban Water Supply- Gwsba Solasonic		6,948,790.00
34001001/23020116/10000010	Construction/Provision of Culverts	10,013,272.09	
<b>Total</b>		<b>10,013,272.09</b>	<b>35,362,790.00</b>
<b>Note 18 - Information and Communication Technology</b>			
25001001/23010113/11000001	Purchase of Computers Local Government Secretariat		2,192,000.00
25001001/23010113/11000002	Purchase of Computers	1,000,000.00	
34001001/23010113/11000001	Purchase and Installation of Intercom System	4,500,000.00	
17001001/23010113/11000002	Purchase of Information Equipment	1,500,000.00	
21001001/23010119/14000002	Purchase of Mikano Generator to PHC Office Kagarko	1,999,000.00	
<b>Total</b>		<b>8,999,000.00</b>	<b>2,192,000.00</b>
<b>Note - 20 Reform of Government and Governance</b>			
25001001/23050101/13000001	Settlement of capital liabilities	19,900,000.00	61,176,917.87
25001001/23030101/13000002	Renovation of Staff quarters Kagarko Local Government		4,976,853.00
25001001/23010112/13000003	Purchase of Office Furniture and Fittings		10,000,000.00
25001001/23050101/13000007	Provision of Facilities for Security Agencies	19,990,000.00	
25001001/23050101/13000009	Support to Community Development Projects	20,341,916.68	
34001001/23010123/13000001	Purchase of Fire Fighting Equipment		2,243,528.00
34001001/23050101/13000002	Lands capping a of Local Government Secretariat	11,472,138.00	
34001001/23050101/13000003	Lands capping a of Local Government Secretariat	19,701,179.00	
17001001/23050101/13000001	Support to Community Development		5,004,592.00
17001001/23030121/13000002	Rehabilitation/Repairs of SUBEB office	7,795,763.36	37,676,705.25
<b>Total</b>		<b>99,200,997.04</b>	<b>121,078,596.12</b>

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

		Actual 2019 ₦	Actual 2018 ₦
<b>Note 21 - Power</b>			
34001001/23020103/14000001	Provision of Solar Power Borehole across the Local Government		19,848,997.00
34001001/23020103/14000002	Construction /Provision of Rural Electricity Dogon Daji Koko		9,960,449.00
34001001/23020103/14000003	Construction /Provision of Rural Electricity Kuratam		19,170,155.86
34001001/23010119/14000004	Purchase of Transformers		45,000,000.00
34001001/23020103/14000005	Construction/Provision of Electricity Kasiri/G/Danbaba		54,563,361.05
34001001/23020103/14000006	Provision of Solar Powered Boreholes	19,898,500.00	
34001001/23010119/14000008	Purchase of Lighting Equipment	489,000.00	
34001001/23020103/14000009	Provision for Solar Home System	12,000,000.00	
34001001/23010119/14000010	Purchase and Installation of Solar Inverter @ LG Secretariat	8,500,000.00	
34001001/23020103/14000013	Installation of Solar Street Light at Local Government Secretariat	23,892,891.83	
34001001/23030102/14000030	Rehabilitation of Electricity	9,899,900.00	
34001001/23010119/14000036	Purchase of Transformers at Gami Issah & Others	24,500,000.00	
34001001/23020103/14000038	Provision of Rural Electricity at Kasiri G/Danbaba Dogon Da	130,396,987.04	
<b>Total</b>		<b>229,577,278.87</b>	<b>148,542,962.91</b>
<b>Note 24 - Road</b>			
34001001/23020114/17000001	Construction/Provision of surfacing Dogon Kurmi Road	79,990,000.00	233,107,503.00
34001001/23030113/17000002	Rehabilitation / Repairs of Bridges Kushe Road		17,199,944.00
34001001/23020114/17000012	Construction of Bridges at Kasaru & Others	28,314,883.00	
34001001/23020114/17000013	Construction /Provision of Surfacing (Feeder Road) Dogon K	146,633,752.47	
<b>Total</b>		<b>254,938,635.47</b>	<b>250,307,447.00</b>
<b>Note 29 - Net Cash Flow from Investment Activities by Sector:</b>			
	Capital Expenditure by Administrative Sector	61,231,916.68	86,198,394.87
	Capital Expenditure by Economic Sector	619,332,719.43	523,859,328.97
	Capital Expenditure by Social Sector	220,777,242.20	117,052,122.22
	<b>Total</b>	<b>29</b>	<b>901,341,878.31</b>
<b>Note 29A - Net Cash Flow From Investment Activities by Economic:</b>			
	Purchase of Fixed Assets General	128,217,999.29	94,789,694.56
	Construction and Provision of Fixed Assets General	616,984,919.98	476,859,444.65
	Rehabilitation and Repairs of Fixed Assets General	24,542,509.36	85,183,816.98
	Acquisition of Non Tangible Assets	131,596,449.68	70,276,889.87
	<b>Total - 29A</b>	<b>29</b>	<b>901,341,878.31</b>

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

		Actual 2019 ₦	Actual 2018 ₦
<b>Note 29B - Net Cash From Investment Activities by Location</b>			
Kargarko		508,705,061.84	524,847,351.97
Jere South Ward		32,499,000.00	13,765,489.00
Katugal Ward		130,396,987.04	17,477,690.73
Jere North Ward		50,213,354.66	8,202,888.12
Kagarko South Ward		107,267,842.36	118,931,220.12
Kushe Ward		9,504,602.58	9,960,449.00
Iddah Ward		2,500,000.00	
Aribi Ward		11,472,138.00	4,095,380.00
Kukui Ward		23,892,891.83	
Kurmin Jibrin Ward		24,890,000.00	29,829,377.12
<b>Total - 29B</b>		<b>901,341,878.31</b>	<b>727,109,846.06</b>
<b>Note 36 - BTL Receipts</b>			
20001001/12150001	Withholding Taxes due to FIRS	1,568,138.18	4,021,217.05
20001001/12150002	VAT due to FIRS	1,500,000.00	14,719,966.27
20001001/12150003	PAYE Taxes due to State Board of Internal Revenue	14,677,870.94	5,190,524.15
20001001/12150004	Union Deductions		1,889,435.95
20001001/12150005	Deposits		69,965.21
20001001/12150006	Loans deduction for Salary Other Deduction for payroll		3,080,894.38
20001001/12150008	10% Contract Retentions Charges	3,249,620.14	3,149,999.29
20001001/12150010	WHT due to BIR		4,214,287.16
20001001/12150012	NULGE Deductions	6,576,649.27	1,747,907.11
20001001/12150013	MHWU Deductions	307,064.10	
20001001/12150035	Credit Direct		100,000.00
<b>Total</b>		<b>27,879,342.63</b>	<b>38,184,196.57</b>
<b>Note 37 - Below the Line Payments</b>			
20001001/22080001	WHT due to FIRS	1,568,138.18	4,422,297.05
20001001/22080002	Vat due to FIRS	1,500,000.00	14,719,966.27
20001001/2080003	PAYE Deductions Remittances to BIR	14,677,870.94	5,190,524.15
20001001/22080004	Union Deductions		1,889,435.95
20001001/22080005	Deposit		69,965.21
20001001/22080006	Loans Deductions for Salary & Other Deduction for Payroll		3,080,894.38
20001001/22080008	10% Contracts Retention Charges	3,249,620.14	3,149,999.29
20001001/22080010	WHT due to BIR		4,214,287.16
20001001/22080012	NULGE Deductions	6,576,649.27	2,105,695.11
20001001/22080013	MHWU Deductions	307,064.10	

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

		Actual	Actual
		2019	2018
		₦	₦
20001001/22080035	Credit Direct		100,000.00
<b>Total</b>		<b>27,879,342.63</b>	<b>38,943,064.57</b>
<b>Note 38 - Closing Balance</b>			
20001001/31010116	FIRST BANK - MAIN ACCOUNTSUB	10,512,076.32	6,007,457.41
20001001/31010117	FBN Operation Acct	397,012.29	
<b>Sub Total: Cash and Bank</b>		<b>10,909,088.61</b>	<b>6,007,457.41</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>		<b>10,909,088.61</b>	<b>6,007,457.41</b>

**NOTES TO STATEMENT OF ASSETS AND LIABILITIES**

	Actual 2019	Actual 2018
	N	N
<b>Note 39 - Treasuries and Banks</b>		
FIRST BANK - MAIN ACCOUNTSUB	10,512,076.32	6,007,457.41
FBN Operation Acct	397,012.29	
<b>Total</b>	<b>10,909,088.61</b>	<b>6,007,457.41</b>
<b>Note 40 - Investments</b>		
Universal Bank	1,000,000.00	1,000,000.00
Intercity Bank Plc (Unity Bank Plc)	2,000,000.00	2,000,000.00
FIB Bank Plc (First Inland Bank)	5,500,000.00	5,500,000.00
Global Bank Plc	500,000.00	500,000.00
<b>Total</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>
<b>Note 41 - Advances</b>		
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	6,007,457.41	52,201.28
Add/(Less) Net Recurrent Surplus/(Deficit)	4,901,631.20	5,955,256.13
<b>Closing Balance</b>	<b>10,909,088.61</b>	<b>6,007,457.41</b>
<b>Note 43 - Capital Development Fund</b>		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 50 - Licenses</b>							
Bicycle/License			120,000.00	120,000.00	120,000.00-		
<b>Total</b>			<b>120,000.00</b>	<b>120,000.00</b>	<b>120,000.00-</b>		
<b>Note 51 - Rates</b>							
Shops And Kiosk Rates			145,000.00	145,000.00	145,000.00-		
Land use Charges (Private and Commercial Property)			900,000.00	900,000.00	900,000.00-		
<b>Total</b>			<b>1,045,000.00</b>	<b>1,045,000.00</b>	<b>1,045,000.00-</b>		
<b>Note 52 - Fees</b>							
Slaughter Fees			110,000.00	110,000.00	110,000.00-		
Naming Of Street Registration Fees			90,000.00	90,000.00	90,000.00-		
Advertising Fees			300,000.00	300,000.00	300,000.00-		
Customary Right of Occupancy Fees			100,000.00	100,000.00	100,000.00-		
Birth/Death Registration Fees			70,000.00	70,000.00	70,000.00-		
Parking Fees			140,000.00	140,000.00	140,000.00-		
Motor Cycle Fees			100,000.00	100,000.00	100,000.00-		
Native Liquor Fees			100,000.00	100,000.00	100,000.00-		
Towing of Vehicles Fees			200,000.00	200,000.00	200,000.00-		
Merriment & Road Closure Levi/Fees			150,000.00	150,000.00	150,000.00-		
Public Convenience Sewage & Refuse Disposal Fees			290,000.00	290,000.00	290,000.00-		
Fee Structure for Masts			965,000.00	965,000.00	965,000.00-		
Religious Places Establishment Fees			100,000.00	100,000.00	100,000.00-		
Other Levies and Fees			500,000.00	500,000.00	500,000.00-		
<b>Total</b>			<b>3,215,000.00</b>	<b>3,215,000.00</b>	<b>3,215,000.00-</b>		
<b>Note 55 - Earnings</b>							
Earning from Market			200,000.00	200,000.00	200,000.00-		
Earning from Motor Park			320,000.00	320,000.00	320,000.00-		
<b>Total</b>			<b>520,000.00</b>	<b>520,000.00</b>	<b>520,000.00-</b>		
<b>Note 62 - Miscellaneous</b>							
Unclaimed Deposit	16,062.00						
Other Sources	16,155,799.04						
<b>Total</b>	<b>16,171,861.04</b>						
<b>Note 63 - Employee Compensation</b>							
Personnel Management	352,882,152.09	220,134,634.26	160,673,413.00	220,231,947.00	97,312.74+	168,707,083.00	177,142,437.00

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

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
Department of Primary Health Care	100,000.00	130,969,171.98	131,029,144.00	131,029,144.00	59,972.02+	137,580,601.00	144,459,631.00
Contribution to Primary Education	426,563,855.19	605,395,788.62	544,461,001.00	605,535,891.00	140,102.38+	571,684,051.00	600,268,253.00
<b>Total</b>	<b>779,546,007.28</b>	<b>956,499,594.86</b>	<b>836,163,558.00</b>	<b>956,796,982.00</b>	<b>297,387.14+</b>	<b>877,971,735.00</b>	<b>921,870,321.00</b>
<b>Note 64 - Social Benefits</b>							
Pension	200,000,000.00	159,417,190.22	117,226,574.00	159,670,313.00	253,122.78+	90,401,753.00	90,401,753.00
<b>Total</b>	<b>241,000,000.00</b>	<b>201,767,501.29</b>	<b>117,226,574.00</b>	<b>202,114,052.00</b>	<b>346,550.71+</b>	<b>90,401,753.00</b>	<b>90,401,753.00</b>
<b>Note 65 - Overhead Cost</b>							
Personnel Management	436,333,765.92	272,181,150.22	274,641,600.00	274,641,600.00	2,460,449.78+	357,231,597.00	357,231,597.00
Department of Agriculture & Forestry	17,416,339.82	8,895,000.00	9,000,000.00	9,000,000.00	105,000.00+	6,000,000.00	6,000,000.00
Department of Works and Infrastructure	31,194,390.00	19,608,500.00	20,200,000.00	20,200,000.00	591,500.00+	22,002,039.00	22,002,039.00
Department of Education & Social Development	36,292,800.00	24,779,533.09	25,680,000.00	25,680,000.00	900,466.91+	36,679,997.00	36,679,999.00
Department of Primary Health Care	27,927,087.00	30,637,501.00	31,170,500.00	31,170,500.00	532,999.00+	42,785,267.00	42,785,267.00
<b>Total</b>	<b>549,164,382.74</b>	<b>356,101,684.31</b>	<b>360,692,100.00</b>	<b>360,692,100.00</b>	<b>4,590,415.69+</b>	<b>464,698,900.00</b>	<b>464,698,902.00</b>
<b>Note 66 - CRFC (Excluding Social Benefits and Public Debts)</b>							
Settlement of Liability		84,887,478.72		84,887,479.00	0.28+		
<b>Total</b>		<b>84,887,478.72</b>		<b>84,887,479.00</b>	<b>0.28+</b>		
<b>Note 67 - BTL Receipts</b>							
Withholding Taxes due to FIRS	4,021,217.05	1,568,138.18			1,568,138.18+		
VAT due to FIRS	14,719,966.27	1,500,000.00			1,500,000.00+		
PAYE Taxes due to State Board of Internal Revenue	5,190,524.15	14,677,870.94			14,677,870.94+		
Union Deductions	1,889,435.95						
Deposits	69,965.21						
Loans deduction for Salary Other Deduction for payroll	3,080,894.38						
10% Contract Retentions Charges	3,149,999.29	3,249,620.14			3,249,620.14+		
WHT due to BIR	4,214,287.16						
NULGE Deductions	1,747,907.11	6,576,649.27			6,576,649.27+		
MHWU Deductions		307,064.10			307,064.10+		
Credit Direct	100,000.00						
<b>Total</b>	<b>38,184,196.57</b>	<b>27,879,342.63</b>			<b>27,879,342.63+</b>		
<b>Note 68 - Below the Line Payments</b>							
WHT due to FIRS	4,422,297.05	1,568,138.18			1,568,138.18-		
Vat due to FIRS	14,719,966.27	1,500,000.00			1,500,000.00-		
PAYE Deductions Remittances to BIR	5,190,524.15	14,677,870.94			14,677,870.94-		

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
Union Deductions	1,889,435.95						
Deposit	69,965.21						
Loans Deductions for Salary & Other Deduction for Payroll	3,080,894.38						
10% Contracts Retention Charges	3,149,999.29	3,249,620.14			3,249,620.14-		
WHT due to BIR	4,214,287.16						
NULGE Deductions	2,105,695.11	6,576,649.27			6,576,649.27-		
MHWU Deductions		307,064.10			307,064.10-		
Credit Direct	100,000.00						
<b>Total</b>	<b>38,943,064.57</b>	<b>27,879,342.63</b>			<b>27,879,342.63-</b>		



**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2,018.00	2,019.00	2,019.00	Budget2019	2,019.00	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 71 - General Public Services</b>							
25001001/23030103/06000001	Renovation of Local Government Guest House	7,852,624.00					
25001001/23010113/11000001	Purchase of Computers Local Government Secretariat	2,192,000.00					
25001001/23010113/11000002	Purchase of Computers		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
25001001/23050101/13000001	Settlement of capital liabilities	61,176,917.87	19,900,000.00	20,000,000.00	20,000,000.00	100,000.00+	10,000,000.00
25001001/23030101/13000002	Renovation of Staff quarters Kagarko Local Government	4,976,853.00					
25001001/23010112/13000003	Purchase of Office Furniture and Fittings	10,000,000.00					
25001001/23050101/13000007	Provision of Facilities for Security Agencies		19,990,000.00	20,000,000.00	20,000,000.00	10,000.00+	
25001001/23050101/13000009	Support to Community Development Projects		20,341,916.68	20,450,000.00	20,450,000.00	108,083.32+	2,450,000.00
17001001/23010113/11000002	Purchase of Information Equipment		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+	
<b>Total</b>		<b>86,198,394.87</b>	<b>62,731,916.68</b>	<b>63,450,000.00</b>	<b>63,450,000.00</b>	<b>718,083.32+</b>	<b>13,450,000.00</b>
<b>Note 74 - Economic Affairs</b>							
15001001/23010127/01000003	Purchase of Irrigation Pumps		9,500,000.00	10,000,000.00	10,000,000.00	500,000.00+	
15001001/23010127/01000004	Purchase of Agricultural Inputs		9,940,000.00	10,000,000.00	10,000,000.00	60,000.00+	
34001001/23020118/04000001	Fencing of Grave yard Kagarko	9,762,447.05	14,990,000.00		15,000,000.00	10,000.00+	
34001001/23020116/09000001	Construction of Drainages across the Local Government	53,285,987.45	24,990,000.00		25,000,000.00	10,000.00+	
34001001/23020105/10000001	Construction of borehole Boreholes Taffa	28,414,000.00					
34001001/23030104/10000002	Provision of Semi-Urban Water Supply- Gwsba Solasonic	6,948,790.00					
34001001/23020116/10000010	Construction/Provision of Culverts		10,013,272.09	10,104,273.00	10,104,273.00	91,000.91+	3,000,000.00
34001001/23020114/10000019	Construction /Provision of Surfacing (Feeder Road) Dogon K						161,392,054.00
34001001/23010113/11000001	Purchase and Installation of Intercom System		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+	
34001001/23010123/13000001	Purchase of Fire Fighting Equipments	2,243,528.00					
34001001/23050101/13000002	Lands capping a of Local Government Secretariat		11,472,138.00	12,000,000.00	12,000,000.00	527,862.00+	12,000,000.00
34001001/23050101/13000003	Lands capping aof Local Government Secretariat		19,701,179.00	20,000,000.00	20,000,000.00	298,821.00+	20,000,000.00
34001001/23020103/14000001	Provision of Soler Power Borehole across the Local Government	19,848,997.00					
34001001/23020103/14000002	Construction /Provision of Rural Electricity Dogon Daji Koko	9,960,449.00					
34001001/23020103/14000003	Construction /Provision of Rural Electricity Kuratam	19,170,155.86					
34001001/23010119/14000004	Purchase of Transformers	45,000,000.00					
34001001/23020103/14000005	Construction/Provision of Electricity Kasiri/G/Danbaba	54,563,361.05					
34001001/23020103/14000006	Provision of Solar Powered Boreholes		19,898,500.00	20,000,000.00	20,000,000.00	101,500.00+	20,000,000.00
34001001/23010119/14000008	Purchase of Lighting Equipment		489,000.00	500,000.00	500,000.00	11,000.00+	
34001001/23020103/14000009	Provision for Solar Home System		12,000,000.00	12,750,000.00	12,750,000.00	750,000.00+	
34001001/23010119/14000010	Purchase and Installation of Solar Inverter @ LG Secretariat		8,500,000.00	9,000,000.00	9,000,000.00	500,000.00+	
34001001/23020103/14000013	Installation of Solar Street Light at Local Government Secre		23,892,891.83	24,000,000.00	24,000,000.00	107,108.17+	1,500,000.00
34001001/23010123/14000014	Purchase of Fire Fighting Trucks			25,000,000.00	25,000,000.00	25,000,000.00+	24,000,000.00
34001001/23030102/14000030	Rehabilitation of Electricity		9,899,900.00	10,000,000.00	10,000,000.00	100,100.00+	10,000,000.00
34001001/23010119/14000036	Purchase of Transformers at Gami Issah & Others		24,500,000.00	25,000,000.00	25,000,000.00	500,000.00+	25,000,000.00
34001001/23020103/14000038	Provision of Rural Electricity at Kasiri G/Danbaba Dogon Da		130,396,987.04	130,889,044.00	130,889,044.00	492,056.96+	98,843,329.00
34001001/23020114/17000001	Construction/Provision of surfacing Dogon Kurmi Road	233,107,503.00	79,990,000.00		80,000,000.00	10,000.00+	
34001001/23030113/17000002	Rehabilitation / Repairs of Bridges Kushe Road	17,199,944.00					
34001001/23020114/17000012	Construction of Bridges at Kasaru & Others		28,314,883.00	31,250,000.00	31,250,000.00	2,935,117.00+	40,000,000.00
34001001/23020114/17000013	Construction/Provision of Surfacing (Feeder Road) Dogon K		146,633,752.47	219,837,769.00	219,837,769.00	73,204,016.53+	
<b>Total</b>		<b>499,505,162.41</b>	<b>589,622,503.43</b>	<b>575,331,086.00</b>	<b>695,331,086.00</b>	<b>105,708,582.57+</b>	<b>415,735,383.00</b>
<b>Note 76 - Housing and Community Development</b>							
34001001/23010101/06000001	Acquisition of Land	24,354,166.56					
34001001/23010101/06000009	Purchase / Acquisition Of Land		29,710,216.00	30,000,000.00	30,000,000.00	289,784.00+	17,000,000.00

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2,018.00	2,019.00	2,019.00	Budget2019	2,019.00	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>Total</b>	<b>24,354,166.56</b>	<b>29,710,216.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>289,784.00+</b>	<b>17,000,000.00</b>	<b>17,000,000.00</b>
<b>Note 77 - Health</b>							
21001001/23020106/04000001	Fencing of Primary Health care Center Taffa	3,765,489.00					
21001001/23050101/04000002	Refuse Disposal Across the Local Government	4,095,380.00					
21001001/23030105/04000003	Renovation of Health Center Kagarko	17,477,690.73					
21001001/23020106/04000004	Contributions to PHC Services	9,609,377.12	9,900,000.00	10,000,000.00	10,000,000.00	100,000.00+	3,945,714.00
21001001/23020106/04000007	Fencing of PHCs		20,503,138.66	20,623,568.00	20,623,568.00	120,429.34+	19,623,568.00
21001001/23030105/04000011	Renovation of Health Center Unguwan Waje		6,846,846.00	6,900,000.00	6,900,000.00	53,154.00+	3,945,714.00
21001001/23010122/04000020	Purchase of PHC Equipments		19,289,999.29	20,000,000.00	20,000,000.00	710,000.71+	15,000,000.00
21001001/23050101/09000002	Refuse Evacuation and Waste Management		4,981,000.00	5,000,000.00	5,000,000.00	19,000.00+	
21001001/23010119/14000002	Purchase of Mikano Generator to PHC Office Kagarko		1,999,000.00	2,000,000.00	2,000,000.00	1,000.00+	
<b>Total</b>	<b>34,947,936.85</b>	<b>63,519,983.95</b>	<b>64,523,568.00</b>	<b>64,523,568.00</b>	<b>1,003,584.05+</b>	<b>42,514,996.00</b>	<b>42,514,996.00</b>
<b>Note 79 - Education</b>							
17001001/23020107/05000002	Construction /Provision of SUBEB Office	8,202,888.12					
17001001/23020107/05000003	Construction of Public Schools across the Local Govt	20,220,000.00	14,990,000.00		15,000,000.00	10,000.00+	
17001001/23010124/05000004	Purchase of Teaching Aids	11,000,000.00	19,500,000.00	20,000,000.00	20,000,000.00	500,000.00+	5,000,000.00
17001001/23020107/05000005	Fencing of Primary Schools		9,504,602.58	10,000,000.00	10,000,000.00	495,397.42+	5,000,000.00
17001001/23020107/05000006	Construction/Provision of Public Schools.		68,466,892.31	69,031,695.00	69,031,695.00	564,802.69+	19,531,694.00
17001001/23020107/05000007	SHAWN II Programme		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	3,150,000.00
17001001/23050101/05000008	Food and Nutrition Programme		5,500,000.00	6,000,000.00	6,000,000.00	500,000.00+	
17001001/23010124/05000017	Purchase of Vocational and Skills Dev Equipment		2,500,000.00	2,500,000.00	2,500,000.00		
17001001/23010124/05000050	Purchase of Classroom Furniture		25,000,000.00	25,000,000.00	25,000,000.00		10,000,000.00
17001001/23050101/13000001	Support to Community Development	5,004,592.00					
17001001/23030121/13000002	Rehabilitations/Repairs of SUBEB office	37,676,705.25	7,795,763.36	8,000,000.00	8,000,000.00	204,236.64+	38,000,000.00
<b>Total</b>	<b>82,104,185.37</b>	<b>155,757,258.25</b>	<b>143,531,695.00</b>	<b>158,531,695.00</b>	<b>2,774,436.75+</b>	<b>80,681,694.00</b>	<b>80,839,194.00</b>

**SCHEDULE OF RECURRENT REVENUE**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>STATUTORY ALLOCATION</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/11010001 Statutory Allocation	1,893,984,198.26	1,834,078,675.47	1,570,725,231.00	1,570,725,231.00	263,353,444.47+		
25001001/11010002 Share of VAT	308,334,314.06	487,792,736.50	445,138,490.00	445,138,490.00	42,654,246.50+		
25001001/11010003 Excess Crude	13,652,767.88	63,386,018.38			63,386,018.38+		
25001001/11010006 NNPC Refunds	3,276,664.29	2,730,553.58			2,730,553.58+		
25001001/11010007 Special Reversed		49,200,000.00			49,200,000.00+		
25001001/11010011 10% IGR From State Government			70,996,296.00	70,996,296.00	70,996,296.00-		
25001001/11010013 Exchange Rate Difference	20,423,682.48	3,065,127.95			3,065,127.95+		
25001001/11000018 Solid Minerals		2,375,644.96			2,375,644.96+		
25001001/11010019 Share of Fore Equalization	43,066,187.42	35,568,699.47			35,568,699.47+		
25001001/11010020 Excess Bank Charges	4,624,684.78	4,360,843.22			4,360,843.22+		
25001001/11010021 Share of Goods & Value Consideration		15,018,044.67			15,018,044.67+		
<b>Total</b>	<b>2,287,362,499.17</b>	<b>2,497,576,344.20</b>	<b>2,086,860,017.00</b>	<b>2,086,860,017.00</b>	<b>410,716,327.20+</b>		
<b>TAXES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12100005 Refunds		7,923,424.49			7,923,424.49+		
<b>Total</b>		<b>7,923,424.49</b>			<b>7,923,424.49+</b>		
<b>LICENSES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12020012 Bicycle/License			120,000.00	120,000.00	120,000.00-		
<b>Total</b>			<b>120,000.00</b>	<b>120,000.00</b>	<b>120,000.00-</b>		
<b>RATES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12030006 Shops And Kiosk Rates			145,000.00	145,000.00	145,000.00-		
25001001/12030007 Land use Charges (Private & Commercial Property)			900,000.00	900,000.00	900,000.00-		
<b>Total</b>			<b>1,045,000.00</b>	<b>1,045,000.00</b>	<b>1,045,000.00-</b>		
<b>FEES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12040003 Slaughter Fees			110,000.00	110,000.00	110,000.00-		
25001001/12040006 Naming Of Street Registration Fees			90,000.00	90,000.00	90,000.00-		
25001001/12040022 Advertising Fees			300,000.00	300,000.00	300,000.00-		
25001001/12040031 Customary Right of Occupancy Fees			100,000.00	100,000.00	100,000.00-		
25001001/12040043 Birth/Death Registration Fees			70,000.00	70,000.00	70,000.00-		

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
25001001/12040054 Parking Fees			140,000.00	140,000.00	140,000.00-		
25001001/12040072 Motor Cycle Fees			100,000.00	100,000.00	100,000.00-		
25001001/12040074 Native Liquor Fees			100,000.00	100,000.00	100,000.00-		
25001001/12040089 Towing of Vehicles Fees			200,000.00	200,000.00	200,000.00-		
25001001/12040100 Meriment & Road Closure Levi/Fees			150,000.00	150,000.00	150,000.00-		
25001001/12040101 Public Convenience Sewage & Refuse Disposal Fees			290,000.00	290,000.00	290,000.00-		
25001001/12040102 Fee Structure for Masts			965,000.00	965,000.00	965,000.00-		
25001001/12040103 Religious Places Establishment Fees			100,000.00	100,000.00	100,000.00-		
25001001/12040104 Other Levies and Fees			500,000.00	500,000.00	500,000.00-		
<b>Total</b>			<b>3,215,000.00</b>	<b>3,215,000.00</b>	<b>3,215,000.00-</b>		
<b>FINES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
<b>SALES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
<b>EARNINGS</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12070012 Earning from Market			200,000.00	200,000.00	200,000.00-		
25001001/12070013 Earning from Motor Park			<b>320,000.00</b>	<b>320,000.00</b>	<b>320,000.00-</b>		
<b>Total</b>			<b>520,000.00</b>	<b>520,000.00</b>	<b>520,000.00-</b>		
<b>RENT ON GOVERNMENT PROPERTIES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
<b>RENT ON LAND AND OTHER PROPERTIES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
<b>REPAYMENTS</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12100005 Refunds		7,923,424.49			7,923,424.49+		
<b>Total</b>		<b>7,923,424.49</b>			<b>7,923,424.49+</b>		
<b>INVESTMENT INCOME</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
<b>INTEREST EARNED</b>							

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>MISCELLANEOUS</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12140003 Unclaimed Deposit	16,062.00						
25001001/12140005 Other Sources	16,155,799.04						
<b>Total</b>	<b>16,171,861.04</b>						
<b>BELOW THE LINE RECEIPTS</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
20001001/12150001 Withholding Taxes due to FIRS	<b>4,021,217.05</b>	<b>1,568,138.18</b>			<b>1,568,138.18+</b>		
20001001/12150002 VAT due to FIRS	14,719,966.27	1,500,000.00			1,500,000.00+		
<b>20001001/12150003 PAYE Taxes due to State Board of Internal Revenue</b>	<b>5,190,524.15</b>	<b>14,677,870.94</b>			<b>14,677,870.94+</b>		
20001001/12150004 Union Deductions	1,889,435.95						
20001001/12150005 Deposits	69,965.21						
<b>20001001/12150006 Loans deduction for Salary Other Deduction for payroll</b>	<b>3,080,894.38</b>						
20001001/12150008 10% Contract Retention Charges	3,149,999.29	3,249,620.14			3,249,620.14+		
20001001/12150010 WHT due to BIR	4,214,287.16						
20001001/12150012 NULGE Deductions	1,747,907.11	6,576,649.27			6,576,649.27+		
20001001/12150013 MHWU Deductions		307,064.10			307,064.10+		
20001001/12150035 Credit Direct	100,000.00						
<b>Total</b>	<b>38,184,196.57</b>	<b>27,879,342.63</b>			<b>27,879,342.63+</b>		

**SCHEDULE OF PERSONNEL AND OVERHEAD COST**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
<b>11013001 - SECRETARY TO THE LOCAL GOVERNMENT</b>							
<b>12003001 - THE COUNCIL</b>							
<b>25001001 - DEPARTMENT OF ADMIN AND FINANCE</b>							
25001001/21010101 Basic Salary	352,882,152.09	220,134,634.26	160,673,413.00	220,231,947.00	97,312.74+	168,707,083.00	177,142,437.00
<b>Sub Total - Personnel Cost</b>	<b>352,882,152.09</b>	<b>220,134,634.26</b>	<b>160,673,413.00</b>	<b>220,231,947.00</b>	<b>97,312.74+</b>	<b>168,707,083.00</b>	<b>177,142,437.00</b>
25001001/22020101 Local Travel and Transport - Training	57,693,612.31	1,157,999.58	1,200,000.00	1,200,000.00	42,000.42+	31,200,000.00	31,200,000.00
25001001/22020102 Local Travel and Transport - Others	3,517,000.00						
25001001/22020103 International Transport and Travels - Training	1,990,000.00						
25001001/22020104 International Transport and Travels - Others	1,320,000.00						
25001001/22020106 Duty tour Allowance-Civil Servant	31,495,000.00	4,984,999.68	5,000,000.00	5,000,000.00	15,000.32+	66,000,000.00	66,000,000.00
25001001/22020203 Internet Access Charges	1,199,000.00	1,170,000.00	1,200,000.00	1,200,000.00	30,000.00+	2,199,999.00	2,199,999.00
25001001/22020203 Satellite Broadcasting Access Charges		1,189,899.00	1,200,000.00	1,200,000.00	10,101.00+	1,200,000.00	1,200,000.00
25001001/22020205 Water Rates		3,920,000.00	4,000,000.00	4,000,000.00	80,000.00+	12,000,000.00	12,000,000.00
25001001/22020210 Upkeep Of Traditional Rulers	2,475,000.00						
25001001/22020301 Office Stationeries/Computer Consumables	5,500,000.00						
25001001/22020303 Newspapers	175,000.00						
25001001/22020304 Magazines & Periodicals	480,000.00						
25001001/22020305 Printing of Non Security Documents	3,320,000.00	3,019,000.00	3,020,000.00	3,020,000.00	1,000.00+	3,020,000.00	3,020,000.00
25001001/22020306 Printing of Security Documents	10,049,000.00	3,495,207.00	3,500,000.00	3,500,000.00	4,793.00+	5,500,000.00	5,500,000.00
25001001/22020314 Provision of Service Materials	55,359,990.00	4,347,896.00	4,360,000.00	4,360,000.00	12,104.00+	56,350,000.00	56,350,000.00
25001001/22020402 Maintenance of Office Furniture	400,000.00	494,789.00	500,000.00	500,000.00	5,211.00+	1,500,000.00	1,500,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs	300,000.00	4,999,000.00	5,000,000.00	5,000,000.00	1,000.00+	2,000,000.00	2,000,000.00
25001001/22020404 Maintenance of Office/IT Equipments	3,199,990.00	3,199,000.00	3,200,000.00	3,200,000.00	1,000.00+	3,200,000.00	3,200,000.00
25001001/22020503 Contribution to Training Fund	5,806,093.24						
25001001/22020505 Workshops & Seminars	2,959,000.00	10,687,000.00	10,707,252.00	10,707,252.00	20,252.00+		
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		3,900,000.00	4,000,000.00	4,000,000.00	100,000.00+		
25001001/22020601 Security Services		17,925,232.00	18,000,000.00	18,000,000.00	74,768.00+		
25001001/22020603 Residential Rent	1,949,640.52	1,000,000.00	1,000,000.00	1,000,000.00		2,000,000.00	2,000,000.00
25001001/22020604 Security Vote (Including Operations)	15,800,000.00	12,000,000.00	12,000,000.00	12,000,000.00		25,800,000.00	25,800,000.00
25001001/22020606 Physical Security	45,840,000.00	55,790,000.00	55,840,000.00	55,840,000.00	50,000.00+	55,839,999.00	55,839,999.00
25001001/22020609 Bush Clearing Along Highway	77,243,197.85						
25001001/22020611 Settlement of Liabilities	150,000.00						
25001001/22020701 Financial Consulting	1,490,000.00	2,989,000.00	3,000,000.00	3,000,000.00	11,000.00+	4,000,000.00	4,000,000.00
25001001/22020711 Other Consulting Services		2,000,000.00	2,000,000.00	2,000,000.00			

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22020713 5% Incentives for Revenue Officers		1,800,000.00	2,000,000.00	2,000,000.00	200,000.00+	2,000,000.00	2,000,000.00
25001001/22020801 Motor Vehicle Fuel Cost		1,500,000.00	1,500,000.00	1,500,000.00		1,999,999.00	1,999,999.00
25001001/22020803 Plant /Generator Fuel Cost		1,430,000.00	1,500,000.00	1,500,000.00	70,000.00+		
25001001/22020901 Bank Charges (Other Than interest)	1,080,000.00	1,058,999.44	1,080,000.00	1,080,000.00	21,000.56+	1,080,000.00	1,080,000.00
25001001/22020902 Insurance Premium	1,490,000.00	3,000,000.00	3,000,000.00	3,000,000.00		1,500,000.00	1,500,000.00
25001001/22021001 Refreshment & Meals	14,734,000.00	1,970,899.57	2,000,000.00	2,000,000.00	29,100.43+		
25001001/22021002 Honorarium & Sitting Allowance	23,094,579.00	4,067,999.00	4,080,000.00	4,080,000.00	12,001.00+	4,080,000.00	4,080,000.00
25001001/22021003 Publicity & Advertisements		3,989,490.00	4,000,000.00	4,000,000.00	10,510.00+	6,000,000.00	6,000,000.00
25001001/22021007 Staff Welfare Scheme	6,130,500.00	3,158,900.00	3,200,000.00	3,200,000.00	41,100.00+	9,200,000.00	9,200,000.00
25001001/22021008 Subscription to Professional Bodies	500,000.00						
25001001/22021009 Sporting Activities		3,900,000.00	4,000,000.00	4,000,000.00	100,000.00+	1,600,000.00	1,600,000.00
25001001/22021013 Promotion		458,600.00	1,000,000.00	1,000,000.00	541,400.00+	1,000,000.00	1,000,000.00
25001001/22021014 Annual Budget Expenses and Administration	16,900,000.00	4,990,000.00	5,000,000.00	5,000,000.00	10,000.00+	3,000,000.00	3,000,000.00
25001001/22000034 Benefit of Elected/Appointed Officials	4,000,000.00	40,178,587.10	40,392,748.00	40,392,748.00	214,160.90+	4,000,000.00	4,000,000.00
25001001/22021035 Local Government Election	14,690,999.00						
25001001/22021041 Emergency Relief Materials/ Preparedness & Resp		4,995,000.00	5,000,000.00	5,000,000.00	5,000.00+	6,800,000.00	6,800,000.00
25001001/22021047 Overhead to Primary School		19,611,394.00	19,623,568.00	19,623,568.00	12,174.00+	19,623,568.00	19,623,568.00
25001001/22021068 Project Monitoring and Evaluation	2,937,000.00	3,217,259.00	3,538,032.00	3,538,032.00	320,773.00+	3,538,032.00	3,538,032.00
25001001/22021071 Remuneration of Traditional and Title Holders	5,390,000.00	4,900,000.00	5,000,000.00	5,000,000.00	100,000.00+		
25001001/22021076 Retirement Bond Redemption Fund	10,685,164.00						
25001001/22021077 Local Government Reforms	4,990,000.00	4,700,000.00	5,000,000.00	5,000,000.00	300,000.00+		
25001001/22021079 Logistics And Implementation		24,984,999.85	25,000,000.00	25,000,000.00	15,000.15+	20,000,000.00	20,000,000.00
<b>Sub Total Overhead Cost</b>	<b>436,333,765.92</b>	<b>272,181,150.22</b>	<b>274,641,600.00</b>	<b>274,641,600.00</b>	<b>2,460,449.78+</b>	<b>357,231,597.00</b>	<b>357,231,597.00</b>
<b>Total Recurrent Expenditure</b>	<b>789,215,918.01</b>	<b>492,315,784.48</b>	<b>435,315,013.00</b>	<b>494,873,547.00</b>	<b>2,557,762.52+</b>	<b>525,938,680.00</b>	<b>534,374,034.00</b>
<b>15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY</b>							
15001001/22020307 Drugs & Medical Supplies	5,300,000.00						
15001001/22020316 Vet Drugs	2,374,000.00	2,900,000.00	3,000,000.00	3,000,000.00	100,000.00+	2,000,000.00	2,000,000.00
15001001/22020605 Cleaning & Fumigation Services	2,824,000.00						
15001001/22020609 Bush Clearing Along Highway	2,986,000.00						
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows	3,932,339.82	5,995,000.00	6,000,000.00	6,000,000.00	5,000.00+	4,000,000.00	4,000,000.00
<b>Sub Total Overhead Cost</b>	<b>17,416,339.82</b>	<b>8,895,000.00</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>105,000.00+</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>17,416,339.82</b>	<b>8,895,000.00</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>105,000.00+</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>
<b>34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE</b>							
34001001/22020201 Electricity Charges	1,800,000.00	2,748,600.00	3,000,000.00	3,000,000.00	251,400.00+	999,999.00	999,999.00
34001001/22020326 Resettlement Tools	1,999,600.00						
34001001/22020401 Maintenance of Motor Veh/Transport Equip	9,176,900.00	5,099,900.00	5,200,000.00	5,200,000.00	100,100.00+	7,177,040.00	7,177,040.00

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

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
34001001/22020405 Maintenance of Plants & Generators	1,799,990.00	5,000,000.00	5,000,000.00	5,000,000.00		2,000,000.00	2,000,000.00
34001001/22020415 Maintenance of Boreholes	5,000,000.00						
34001001/22020605 Cleaning &Fumigation Services		6,760,000.00	7,000,000.00	7,000,000.00	240,000.00+	11,825,000.00	11,825,000.00
34001001/22020608 Sanitation Exercise Casual Workers	5,438,500.00						
34001001/22020801 Motor Vehicle Fuel Cost	3,079,400.00						
34001001/22020803 Plant /Generator Fuel Cost	2,900,000.00						
<b>Sub Total Overhead Cost</b>	<b>31,194,390.00</b>	<b>19,608,500.00</b>	<b>20,200,000.00</b>	<b>20,200,000.00</b>	<b>591,500.00+</b>	<b>22,002,039.00</b>	<b>22,002,039.00</b>
<b>Total Recurrent Expenditure</b>	<b>31,194,390.00</b>	<b>19,608,500.00</b>	<b>20,200,000.00</b>	<b>20,200,000.00</b>	<b>591,500.00+</b>	<b>22,002,039.00</b>	<b>22,002,039.00</b>
<b>17001001 - DEPT OF EDUCATION &amp; SOCIAL DEV</b>							
17001001/22020309 Uniforms & Other Clothing	100,000.00						
17001001/22020310 Teaching aids/ Instruction Materials	3,123,800.00	3,600,000.00	3,600,000.00	3,600,000.00		3,600,000.00	3,600,000.00
17001001/22020504 Mass Literacy/Formal Adult Edu	3,985,000.00	4,855,600.00	5,000,000.00	5,000,000.00	144,400.00+	4,000,000.00	4,000,000.00
17001001/22021003 Publicity & Advertisements	5,000,000.00						
17001001/22021009 Sporting Activities	6,254,000.00						
17001001/22021013 Promotion	975,000.00						
17001001/22021018 Gender/Women Empowerment	2,000,000.00	6,399,400.00	7,000,000.00	7,000,000.00	600,600.00+	15,999,997.00	15,999,999.00
17001001/22021021 Local Cultural Festival	11,776,000.00	5,469,999.09	5,560,000.00	5,560,000.00	90,000.91+	8,560,000.00	8,560,000.00
17001001/22021025 NYSC/IT Student/Adult Edu. Institution	3,079,000.00	2,484,535.00	2,520,000.00	2,520,000.00	35,465.00+	2,520,000.00	2,520,000.00
17001001/22021067 Poverty Alleviation		1,969,999.00	2,000,000.00	2,000,000.00	30,001.00+	2,000,000.00	2,000,000.00
<b>Sub Total Overhead Cost</b>	<b>36,292,800.00</b>	<b>24,779,533.09</b>	<b>25,680,000.00</b>	<b>25,680,000.00</b>	<b>900,466.91+</b>	<b>36,679,997.00</b>	<b>36,679,999.00</b>
<b>Total Recurrent Expenditure</b>	<b>36,292,800.00</b>	<b>24,779,533.09</b>	<b>25,680,000.00</b>	<b>25,680,000.00</b>	<b>900,466.91+</b>	<b>36,679,997.00</b>	<b>36,679,999.00</b>
<b>21001001 - PRIMARY HEALTH CARE</b>							
21001001/21010101 Basic Salary	100,000.00	130,969,171.98	131,029,144.00	131,029,144.00	59,972.02+	137,580,601.00	144,459,631.00
<b>Sub Total - Personnel Cost</b>	<b>100,000.00</b>	<b>130,969,171.98</b>	<b>131,029,144.00</b>	<b>131,029,144.00</b>	<b>59,972.02+</b>	<b>137,580,601.00</b>	<b>144,459,631.00</b>
21001001/22020307 Drugs & Medical Supplies		5,100,000.00	5,100,000.00	5,100,000.00		5,099,999.00	5,099,999.00
21001001/22021004 Medical Expenses		2,999,000.00	3,000,000.00	3,000,000.00	1,000.00+	1,000,000.00	1,000,000.00
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Serv	2,630,000.00						
21001001/22021027 EPI/MCCI/NPI/Other Programme	17,687,087.00	2,979,990.00	3,000,000.00	3,000,000.00	20,010.00+		
21001001/22021030 Miscellaneous Expenses	1,990,000.00						
21001001/22021051 (CEEDS) Community Econ Empowerment Dev. Strat.	2,120,000.00						
21001001/22021052 Operation/Maint/System & Services ofPHC		4,929,999.00	5,000,000.00	5,000,000.00	70,001.00+	20,614,768.00	20,614,768.00
21001001/22021054 Community Direct Intervention		2,951,000.00	3,000,000.00	3,000,000.00	49,000.00+	3,000,000.00	3,000,000.00
21001001/22021057 Onchocercias Control	3,500,000.00	6,470,400.00	6,570,500.00	6,570,500.00	100,100.00+	7,570,500.00	7,570,500.00
21001001/22021080 Infant and Young Child Feeding (IYCF)		5,207,112.00	5,500,000.00	5,500,000.00	292,888.00+	5,500,000.00	5,500,000.00
<b>Sub Total Overhead Cost</b>	<b>27,927,087.00</b>	<b>30,637,501.00</b>	<b>31,170,500.00</b>	<b>31,170,500.00</b>	<b>532,999.00+</b>	<b>42,785,267.00</b>	<b>42,785,267.00</b>



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

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>Total Recurrent Expenditure</b>	<b>28,027,087.00</b>	<b>161,606,672.98</b>	<b>162,199,644.00</b>	<b>162,199,644.00</b>	<b>592,971.02+</b>	<b>180,365,868.00</b>	<b>187,244,898.00</b>
<b>MANDATORY DEDUCTIONS</b>							
17001001/21010101 Contribution for Primary Education Fund	426,563,855.19	605,395,788.62	544,461,001.00	605,535,891.00	140,102.38+	571,684,051.00	600,268,253.00
<b>Total</b>	<b>426,563,855.19</b>	<b>605,395,788.62</b>	<b>544,461,001.00</b>	<b>605,535,891.00</b>	<b>140,102.38+</b>	<b>571,684,051.00</b>	<b>600,268,253.00</b>
<b>SOCIAL BENEFITS</b>							
<b>DEPARTMENT ADMIN AND FINANCE</b>							
25001001/22010102 Pension	200,000,000.00	159,417,190.22	117,226,574.00	159,670,313.00	253,122.78+	90,401,753.00	90,401,753.00
25001001/22010105 Other Pension Requirement	41,000,000.00	42,350,311.07		42,443,739.00	93,427.93+		
<b>Total</b>	<b>241,000,000.00</b>	<b>201,767,501.29</b>	<b>117,226,574.00</b>	<b>202,114,052.00</b>	<b>346,550.71+</b>	<b>90,401,753.00</b>	<b>90,401,753.00</b>

**SCHEDULE OF CAPITAL RECEIPTS**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
<b>DOMESTIC GRANTS</b>							
<b>FOREIGN GRANTS</b>							
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>							
20001001/14010000 Transfer from CRF to CDF	727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31-		
<b>Total</b>	<b>727,109,846.06</b>	<b>901,341,878.31</b>	<b>777,777,785.00</b>	<b>777,777,785.00</b>	<b>123,564,093.31-</b>		
<b>OTHER CAPITAL RECEIPTS</b>							
<b>MISCELLANEUOS</b>							
<b>INTERNAL LOANS AND CREDIT</b>							
<b>EXTERNAL LOANS AND CREDIT</b>							
<b>DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS</b>							
<b>Grand total</b>	<b>727,109,846.06</b>	<b>901,341,878.31</b>	<b>777,777,785.00</b>	<b>777,777,785.00</b>	<b>123,564,093.31-</b>		

**SCHEDULE OF CAPITAL EXPENDITURE**

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
<b>25001001 - DEPARTMENT OF ADMIN AND FINANCE</b>							
25001001/23030103/06000001 Renovation of Local Government Guest House	7,852,624.00						
25001001/23010113/11000001 Purchase of Computers Local Government Secretariat	2,192,000.00						
25001001/23010113/11000002 Purchase of Computers		1,000,000.00	1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00
25001001/23050101/13000001 Settlement of capital liabilities	61,176,917.87	19,900,000.00	20,000,000.00	20,000,000.00	100,000.00+	10,000,000.00	10,000,000.00
25001001/23030101/13000002 Renovation of Staff quarters Kagarko Local Government	4,976,853.00						
25001001/23010112/13000003 Purchase of Office Furniture and Fittings	10,000,000.00						
25001001/23050101/13000007 Provision of Facilities for Security Agencies		19,990,000.00	20,000,000.00	20,000,000.00	10,000.00+		
25001001/23050101/13000009 Support to Community Development Projects		20,341,916.68	20,450,000.00	20,450,000.00	108,083.32+	2,450,000.00	2,450,000.00
<b>Total</b>	<b>86,198,394.87</b>	<b>61,231,916.68</b>	<b>61,450,000.00</b>	<b>61,450,000.00</b>	<b>218,083.32+</b>	<b>13,450,000.00</b>	<b>13,450,000.00</b>
<b>15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY</b>							
15001001/23010127/01000003 Purchase of Irrigation Pumps		9,500,000.00	10,000,000.00	10,000,000.00	500,000.00+		
15001001/23010127/01000004 Purchase of Agricultural Inputs		9,940,000.00	10,000,000.00	10,000,000.00	60,000.00+		
<b>Total</b>		<b>19,440,000.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>560,000.00+</b>		
<b>34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE</b>							
34001001/23020118/04000001 Fencing of Grave yard Kagarko	9,762,447.05	14,990,000.00		15,000,000.00	10,000.00+		
34001001/23010101/06000001 Acquisition of Land	24,354,166.56						
34001001/23010101/06000009 Purchase / Acquisition Of Land		29,710,216.00	30,000,000.00	30,000,000.00	289,784.00+	17,000,000.00	17,000,000.00
34001001/23020116/09000001 Construction of Drainages across the Local Government	53,285,987.45	24,990,000.00		25,000,000.00	10,000.00+		
34001001/23020105/10000001 Construction of borehole Borehole Taffa	28,414,000.00						
34001001/23030104/10000002 Provision of Semi-Urban Water Supply- Gwsba Solasonic	6,948,790.00						
34001001/23020116/10000010 Construction/Provision of Culverts		10,013,272.09	10,104,273.00	10,104,273.00	91,000.91+	3,000,000.00	3,000,000.00
34001001/23020114/10000019 Construction /Provision of Surfacing (Feeder Road) Dogon K						161,392,054.00	161,392,054.00
34001001/23010113/11000001 Purchase and Installation of Intercom System		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+		
34001001/23010123/13000001 Purchase of Fire Fighting Equipment	2,243,528.00						
34001001/23050101/13000002 Landscaping a of Local Government Secretariat		11,472,138.00	12,000,000.00	12,000,000.00	527,862.00+	12,000,000.00	12,000,000.00
34001001/23050101/13000003 Lands capping a of Local Government Secretariat		19,701,179.00	20,000,000.00	20,000,000.00	298,821.00+	20,000,000.00	20,000,000.00
34001001/23020103/14000001 Provision of Solar Power Borehole across the Local Government	19,848,997.00						
34001001/23020103/14000002 Construction /Provision of Rural Electricity Dogon Daji Koko	9,960,449.00						
34001001/23020103/14000003 Construction /Provision of Rural Electricity Kuratam	19,170,155.86						
34001001/23010119/14000004 Purchase of Transformers	45,000,000.00						
34001001/23020103/14000005 Construction/Provision of Electricity Kasiri/G/Danbaba	54,563,361.05						
34001001/23020103/14000006 Provision of Solar Powered Boreholes		19,898,500.00	20,000,000.00	20,000,000.00	101,500.00+	20,000,000.00	20,000,000.00
34001001/23010119/14000008 Purchase of Lighting Equipment		489,000.00	500,000.00	500,000.00	11,000.00+		
34001001/23020103/14000009 Provision for Solar Home System		12,000,000.00	12,750,000.00	12,750,000.00	750,000.00+		
34001001/23010119/14000010 Purchase and Installation of Solar Inverter @ LG Secretariat		8,500,000.00	9,000,000.00	9,000,000.00	500,000.00+		
34001001/23020103/14000013 Installation of Solar Street Light at Local Government Secre		23,892,891.83	24,000,000.00	24,000,000.00	107,108.17+	1,500,000.00	1,500,000.00
34001001/23010123/14000014 Purchase of Fire Fighting Trucks			25,000,000.00	25,000,000.00	25,000,000.00+	24,000,000.00	24,000,000.00
34001001/23030102/14000030 Rehabilitation of Electricity		9,899,900.00	10,000,000.00	10,000,000.00	100,100.00+	10,000,000.00	10,000,000.00

**SCHEDULE OF CAPITAL EXPENDITURE – Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23010119/14000036 Purchase of Transformers at Gami Issah & Others		24,500,000.00	25,000,000.00	25,000,000.00	500,000.00+	25,000,000.00	25,000,000.00
34001001/23020103/14000038 Provision of Rural Electricity at Kasiri G/Danbaba Dogon Da		130,396,987.04	130,889,044.00	130,889,044.00	492,056.96+	98,843,329.00	98,843,329.00
34001001/23020114/17000001 Construction/Provision of surfacing Dogon Kurmi Road	233,107,503.00	79,990,000.00		80,000,000.00	10,000.00+		
34001001/23030113/17000002 Rehabilitation / Repairs of Bridges Kushe Road	17,199,944.00						
34001001/23020114/17000012 Construction of Bridges at Kasaru & Others		28,314,883.00	31,250,000.00	31,250,000.00	2,935,117.00+	40,000,000.00	40,000,000.00
34001001/23020114/17000013 Construction /Provision of Surfacing (Feeder Road) Dogon K		146,633,752.47	219,837,769.00	219,837,769.00	73,204,016.53+		
<b>Total</b>	<b>523,859,328.97</b>	<b>599,892,719.43</b>	<b>585,331,086.00</b>	<b>705,331,086.00</b>	<b>105,438,366.57+</b>	<b>432,735,383.00</b>	<b>432,735,383.00</b>
<b>17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT</b>							
17001001/23020107/05000002 Construction /Provision of SUBEB Office	8,202,888.12						
17001001/23020107/05000003 Construction of Public Schools across the Local Government	20,220,000.00	14,990,000.00		15,000,000.00	10,000.00+		
17001001/23010124/05000004 Purchase of Teaching Aids	11,000,000.00	19,500,000.00	20,000,000.00	20,000,000.00	500,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000005 Fencing of Primary Schools		9,504,602.58	10,000,000.00	10,000,000.00	495,397.42+	5,000,000.00	5,000,000.00
17001001/23020107/05000006 Construction/Provision of Public Schools.		68,466,892.31	69,031,695.00	69,031,695.00	564,802.69+	19,531,694.00	19,531,694.00
17001001/23020107/05000007 SHAWN II Programme		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00+	3,150,000.00	3,307,500.00
17001001/23050101/05000008 Food and Nutrition Programme		5,500,000.00	6,000,000.00	6,000,000.00	500,000.00+		
17001001/23010124/05000017 Purchase of Vocational and Skills Development Equipment		2,500,000.00	2,500,000.00	2,500,000.00			
17001001/23010124/05000050 Purchase of Classroom Furniture		25,000,000.00	25,000,000.00	25,000,000.00		10,000,000.00	10,000,000.00
17001001/23010113/11000002 Purchase of Information Equipment		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00+		
17001001/23050101/13000001 Support to Community Development	5,004,592.00						
17001001/23030121/13000002 Rehabilitation/Repairs of SUBEB office	37,676,705.25	7,795,763.36	8,000,000.00	8,000,000.00	204,236.64+	38,000,000.00	38,000,000.00
<b>Total</b>	<b>82,104,185.37</b>	<b>157,257,258.25</b>	<b>145,531,695.00</b>	<b>160,531,695.00</b>	<b>3,274,436.75+</b>	<b>80,681,694.00</b>	<b>80,839,194.00</b>
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH CARE</b>							
21001001/23020106/04000001 Fencing of Primary Health care Center Taffa	3,765,489.00						
21001001/23050101/04000002 Refuse Disposal Across the Local Government	4,095,380.00						
21001001/23030105/04000003 Renovation of Health Center Kagarko	17,477,690.73						
21001001/23020106/04000004 Contribution to PHC Services	9,609,377.12	9,900,000.00	10,000,000.00	10,000,000.00	100,000.00+	3,945,714.00	3,945,714.00
21001001/23020106/04000007 Fencing of PHCs		20,503,138.66	20,623,568.00	20,623,568.00	120,429.34+	19,623,568.00	19,623,568.00
21001001/23030105/04000011 Renovation of Health Center Unguwan Waje		6,846,846.00	6,900,000.00	6,900,000.00	53,154.00+	3,945,714.00	3,945,714.00
21001001/23010122/04000020 Purchase of PHC Equipments		19,289,999.29	20,000,000.00	20,000,000.00	710,000.71+	15,000,000.00	15,000,000.00
21001001/23050101/09000002 Refuse Evacuation and Waste Management		4,981,000.00	5,000,000.00	5,000,000.00	19,000.00+		
21001001/23010119/14000002 Purchase of Mikano Generator to PHC Office Kagarko		1,999,000.00	2,000,000.00	2,000,000.00	1,000.00+		
<b>Total</b>	<b>34,947,936.85</b>	<b>63,519,983.95</b>	<b>64,523,568.00</b>	<b>64,523,568.00</b>	<b>1,003,584.05+</b>	<b>42,514,996.00</b>	<b>42,514,996.00</b>
<b>38001001 - BUDGET PLANNING RES &amp; STATISTICS DEPT.</b>							

**PART 2**

**EXTRACT OF THE  
REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT  
ON THE ACCOUNTS OF KAGARKO LOCAL GOVERNMENT  
SUBMITTED TO :  
KADUNA STATE HOUSE OF ASSEMBLY**

## **2019 ANNUAL ACCOUNTS KAGARKO LOCAL GOVERNMENT**

### **PROFILE OF ELECTED OFFICIALS**

Hon. Nasara A. Rabo	Executive Chairman
Hon. Habila Asadam	Elected Councilor - Kukui Ward
Hon. Abdulkadir Bako Adamu	Elected Councilor - Jere South
Hon. Makama Halilu	Elected Councilor - Kagarko North
Hon. Awal Musa	Elected Councilor - Jere North
Hon. Umar Iliya	Elected Councilor - Kagarko South
Hon. James Stephen	Elected Councilor - Kurmin Jibrin Ward
Hon. Danjuma Gajere Padalo	Elected Councilor - Iddah Ward
Hon. Isaac Gajere A.	Elected Councilor - Katugal Ward
Hon. Simon Goje	Elected Councilor - Kushe Ward
Hon. Irimiya O. Henry	Elected Councilor - Aribi Ward
Hon. Mustapha Gidado	Council Secretary

### **MANAGEMENT STAFF**

Alh. Ibrahim Ahmed	Director Admin & Finance
Mr. Monday M. Jatau	Director Agric & Natural Resources
Mrs. Sarah James Wakson	Director Education & Social Development
Mr. Abba Kobo	Director Works and Housing
Mrs. Esther Jummai Lat	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 during the year amounted to two billion, five hundred and thirty-three million, three hundred and seventy-nine thousand, one hundred and eleven naira, thirty-two kobo (N2,533,379,111.32) only. This comprises of:

Statutory Allocation	-	N2,009,783,607.70
Value Added Tax	-	N487,792,736.50
Independent Revenue	-	N7,923,424.49
Below the line receipts	-	<u>N27,879,432.63</u>
<b>Total</b>	<b>=</b>	<b>N2,533,379,111.32</b>

Allocation from the federation account represents 98.59% while independent revenue represents 0.31%. This is very poor. Worthy of note is the decline between internally generated revenue of the year 2018 which amounted to N16,171,864.04 and that of 2019 which is N7,923,424.04. Much needs to be done by the management and consultants in the area of revenue collection. Therefore, all hands must be on deck in order to improve the revenue collection process of the Local Government, so as to reduce over dependence on the federal Government allocation.

**PAYMENTS**

Total payments during the year amounted to two billion, five hundred and twenty-eight million, four hundred and seventy-seven thousand, four hundred and eighty naira, twelve kobo (N2,528,477,480.12) only. These comprise of the following:

Recurrent Expenditure	-	N1,627,135,601.81
Capital Expenditure	-	<u>N901,341,878.31</u>
<b>Total</b>	<b>=</b>	<b>N2,528,477,480.12</b>

Thus, the amount spent on recurrent expenditure is 64.35% while that spent on capital expenditure is 35.65%. The amount spent on capital expenditure in the year 2019 (N901,341,878.31) compared with year 2018 (N727,109,846.06) has an improvement of N174,232,032.25. This is quite commendable. This ratio of recurrent to capital expenditure should be sustained and improved upon.

## INVESTMENTS

The total book value stood at N9,000,000.00. However the entire investments are in moribund companies. In other words, no returns are accruing from the investments and neither is any growth recorded. More viable investment options should be considered.

## TREASURIES AND BANKS

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

1 <sup>st</sup> Bank Sub Account No. 2028671792	-	N10,512,076.32
1 <sup>st</sup> Bank Operation Account No. 2028671651	-	N397,012.29
<b>Total</b>	<b>=</b>	<b><u>N10,909,088.61</u></b>

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**

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

<b>MONTHS</b>	<b>FAAC ALLOCATION</b>	<b>STATUTORY DEDUCT.</b>	<b>OTHER DEDUCTION</b>	<b>BALANCE</b>
JANUARY	152,318,585.48	53,237,879.40	15,552,797.41	83,527,908.67
FEBRUARY	141,419,780.98	40,110,419.99	10,234,094.38	91,309,360.99
MARCH	145,251,565.59	59,432,344.90	13,478,796.53	72,340,424.16
APRIL	145,658,724.06	58,987,345.22	14,928,319.35	71,743,059.49
MAY	143,001,024.26	46,014,087	9,084,663.21	87,902,273.87
JUNE	160,133,658.90	42,001,198.20	8,624,663.46	109,507,797.24
JULY	219,697,677.41	104,345,005.90	6,410,053.94	108,942,617.57
AUGUST	210,631,947.83	94,775,314.77	16,522,000.41	99,334,632.65
SEPTEMBER	208,102,182.68	90,046,527.35	23,277,571.05	88,125,022.68
OCTOBER	210,603,410.72	112,675,456.22	36,895,145.58	61,032,808.92
NOVEMBER	210,197,274.71	128,777,661.22	31,789,686.00	48,690,855.63
DECEMBER	190,446,970.15	134,312,842.71	24,957,725.04	36,158,429.62
<b>TOTAL</b>	<b>2,137,462,802.77</b>	<b>964,716,083.06</b>	<b>214,131,528.22</b>	<b>958,615,191.49</b>

*Kagarko Local Government of Kaduna State*

MONTHS	STATUTORY ALLOCATION	VAT	SHARE OF EXC GAIN DIFFERENCE	EXCESS BANK CHARGES	SHARE OF GOODS VALUE CONSIDER	ADDITIONAL FUND FROM NNPC	SHARE OF FOREX EQUALISATION	SOLID MINERALS	FINAL PARIS CLUB	SPECIAL REVERSED	TOTAL
JANUARY	152,044,390.95	54,674,194.17	274,194.53								152,318,585.48
FEBRUARY	138,687,762.38	43,923,823.15	182,615.30	2,549,403.30					63,386,018.38		141,419,780.98
MARCH	131,691,855.05	39,433,972.08	236,454.51	1,260,648.25			12,062,067.78				145,251,565.59
APRIL	124,156,652.63	38,254,558.94	180,422.58		15,018,044.67	51,930,553.58	3,573,050.60				145,658,724.06
MAY	142,781,449.38	39,422,996.03	219,574.88								143,001,024.26
JUNE	159,811,598.06	40,675,345.90	322,060.84								160,133,658.90
JULY	174,744,933.29	40,262,498.24	289,404.11								219,697,677.41
AUGUST	170,254,120.90	40,095,712.58	282,114.35								210,631,947.83
SEPTEMBER	171,414,035.94	35,850,168.81	287,186.26	550,791.67							208,102,182.68
OCTOBER	166,809,344.50	38,069,753.95	263,205.12				5,461,107.15	2,375,644.96			210,603,410.72
NOVEMBER	164,508,407.77	38,546,789.40	309,907.63								210,197,274.71
DECEMBER	137,174,124.62	38,582,923.75	217,987.84				14,471,933.94				190,446,970.15
<b>TOTAL</b>	<b>1,834,078,675.47</b>	<b>487,792,737.00</b>	<b>3,065,127.95</b>	<b>4,360,843.22</b>	<b>15,018,044.67</b>	<b>51,930,553.58</b>	<b>35,568,159.47</b>	<b>2,375,644.96</b>	<b>63,386,018.38</b>	<b>0.00</b>	<b>2,137,462,802.77</b>

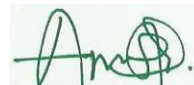
From the table above, the sum of two billion, four hundred and ninety-seven million, five hundred and seventy-six thousand, three hundred and forty-four naira, twenty kobo (N2,497,576,344.20) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of nine hundred and sixty-four million, seven hundred and sixteen thousand, and eight-three naira, and six kobo (N964,716,083.06) only went to statutory deductions, five hundred and seventy-four million, two hundred and forty-five thousand, and sixty-nine naira, sixty-five kobo (N574,245,069.65) only went to other deduction while the remaining balance of nine hundred and fifty-eight million, six hundred and fifteen thousand, one hundred and ninety-one naira, forty-nine kobo (N958,615,191.49) 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 Kagarko 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 Kagarko Local Government's allocation from the Federation Account Allocation Committee (FAAC).



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