

JAMA'A LOCAL GOVERNMENT OF KADUNA STATE



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

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PART 1
REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE
ELECTED OFFICIALS

HON. DANJUMA PETER AVERIK	:	EXECUTIVE CHAIRMAN
HON. IKO NYANZUM	:	ELECTED COUNCILOR - BEDDE WARD
HON. DANLADI NYELLA	:	ELECTED COUNCILOR - ASSO WARD
HON. AMINU JAFARU	:	ELECTED COUNCILOR - KAFANCHAN A WARD
HON. CHRISTOPHER YAKUBU PHILIP	:	ELECTED COUNCILOR - KANINKON WARD
HON. AYUBA LUKA BLACK	:	ELECTED COUNCILOR - TAKAU WARD
HON. MAMUDA ZEPHANAH HABU	:	ELECTED COUNCILOR - MAIGIZO WARD
HON. EMMANUEL KAHU	:	ELECTED COUNCILOR - ATUKU WARD
HON. NUHU MOSES CHUMBIS	:	ELECTED COUNCILOR - MAJORITY LEADER GIDAN W. WARD
HON. TANKO USMAN	:	ELECTED COUNCILOR - GODOGODO WARD
HON. BITRUS ENOCH DANKR	:	ELECTED COUNCILOR - JAGINDI WARD
HON. ZAKARI BALA MOHAMMED	:	ELECTED COUNCILOR - MINORITY LEADER KAF. B WARD
HON. AMOS SAMAILA	:	COUNCIL - SECRETARY

MANAGEMENT STAFF

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

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



**HON. DANJUMA PETER AVERIK
EXECUTIVE CHAIRMAN**



**HON. AMOS SAMAILA
COUNCIL SECRETARY**



**ALH. MOHAMMED K. USMAN
DIRECTOR ADMIN AND FINANCE**



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


1.0 CHAIRMAN'S REPORT

The Annual Financial Report of Jema'a Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Jema'a Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive, summary of the financial position and operation of the Local Government.

The financial statements were prepared under the direction of the Treasurer in compliance with the Finance (Control and Management) Act Cap 144 LFN, 1990 and other governing legislations. The financial position and performance of Jema'a Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

The information provided by the Financial Statements are intended to meet the need of users which include taxpayers, member of the legislature, policy analysts, the media, investors, creditors and International Financial Agencies.

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


.....
HON. DANJUMA P. AVERIK
EXECUTIVE CHAIRMAN
.....
11/27/20
DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Jema'a Local Government together with the Financial Statements for the year ended 31st December, 2019 provide the record of the financial activities of Jema'a Local Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the Local Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

- (a) a proper documentary evidence of transparency in the government financial administration;
- (b) a permanent record of published accounts as an instrument of accountability;
- (c) a useful, concise and easy to digest information for the use of external users and;
- (d) a means of acquainting the public with the Local Government financial operations and the challenges faced in discharging its financial responsibilities.

2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS

Section 69 of the Local Government Administration Law 2018 of Kaduna State and Section 24 of the Public Finance (Control and Management) Act 1958 as amended enjoins the Treasurer of the Local Government to prepare, sign and present to the Auditor General for Local Government, Statements or abstracts containing the public accounts of Local Government, showing fully the financial position on the last day of each financial year. These accounts are to be audited and certified by the Auditor General for Local Government in compliance with Section 82 of the Local Government Law 2018 of Kaduna State of Nigeria.

2.3 PUBLICATION OF THE ANNUAL ACCOUNTS OF THE LOCAL GOVERNMENT AND REPORT OF THE TREASURER

Section 90 of the Local Government Administration Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Jema'a Local Government are contained on pages 16 to 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 44 to 48

2.3.1 CONSOLIDATED REVENUE FUND

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2,239,622,111.13 Billion. The total recurrent payment charged to the Fund in line with Jema'a Local Government Appropriation Act 2018 was ₦2,377,138,590.28 Billion. The operation of the Fund resulted into a net recurrent deficit of ₦137,516,479.15 Million, for the year. The closing balance of the fund as at 31st December, 2019 was ₦22,695,446.53Million.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		160,211,925.68		1,670.24
Recurrent Receipts	2,239,622,111.13		1,495,428,785.17	
Recurrent Expenditure	2,377,138,590.28		1,335,218,529.73	
Net Recurrent Surplus/(Deficit)		(137,516,479.15)		160,210,255.44
Closing Balance		22,695,446.53		160,211,925.68

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

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 ₦0.334 Billion and total capital expenditure charged to the fund amounted to ₦0.334 Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	334,310,798.99		172,511,876.05	
Capital Expenditure	334,310,798.99		172,511,876.05	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,239,622,111.13 and total payment was ₦2,377,138,581.28. An overall deficit cash flow of ₦137,516,470.15 was recorded during the year. The liquidity position as at 31st December, 2019 was ₦22,695,455.53:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		160,211,925.68		1,670.24
Total Receipts	2,239,622,111.13		1,495,428,785.17	
Total Payments	2,377,138,581.28		1,335,218,529.73	
Net Cash Surplus/(Deficit)		(137,516,470.15)		160,210,255.44
Closing Cash/Bank Balance		22,695,455.53		160,211,925.68
Represented by:				
Consolidated Revenue Fund	22,695,455.53		160,211,925.68	
Capital Development Fund	-		-	
Total Public Funds		22,695,455.53		160,211,925.68

2.3.4

3.1 COMPUTERIZATION OF ADMIN AND FINANCE - FINAL ACCOUNTS UNIT

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

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

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



P Participants during the production of the Annual Accounts of Jema'a Local Government at Mold Computers and Communication Ltd Kaduna.

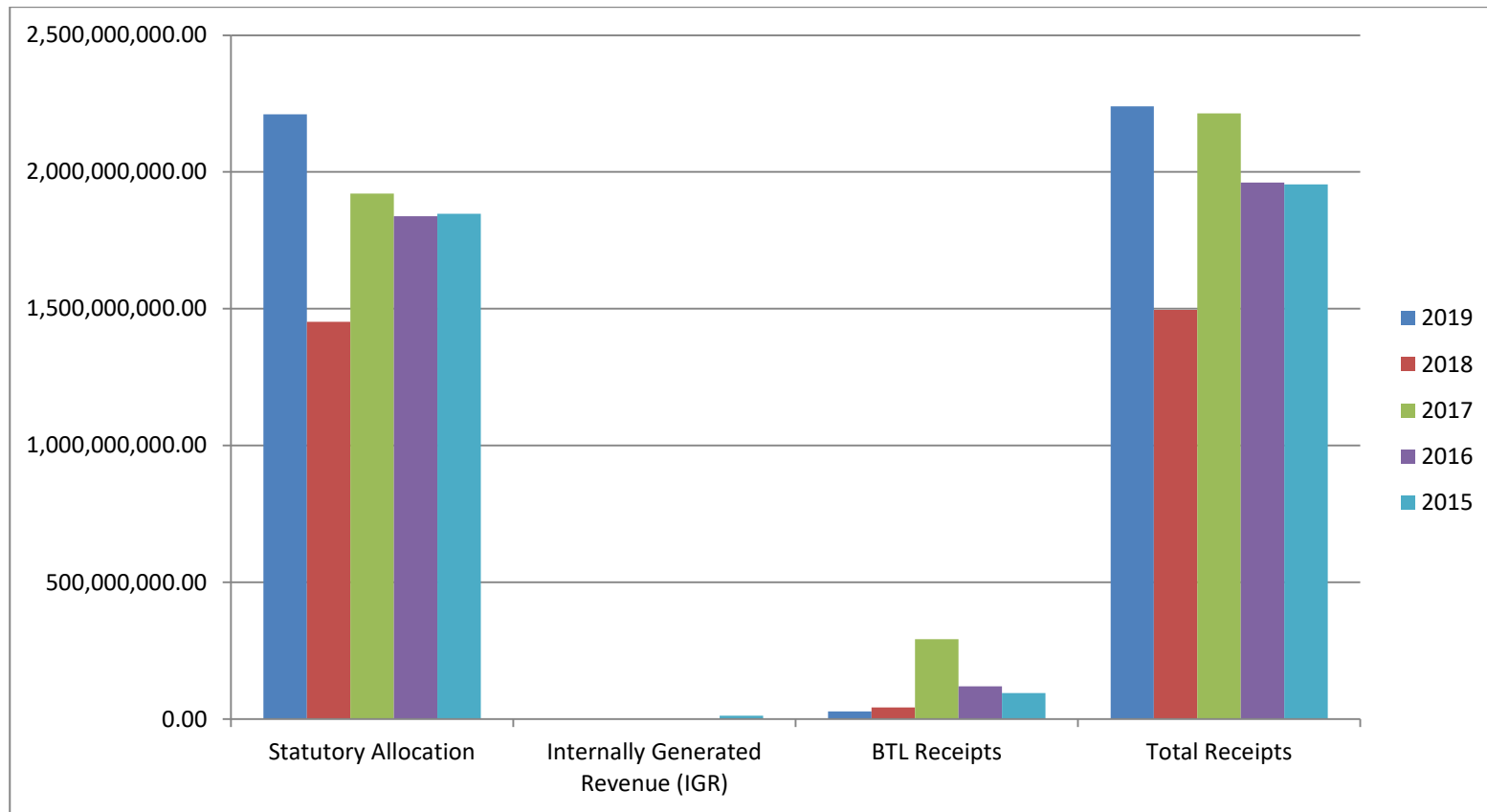
CONSOLIDATED FINANCIAL SUMMARY

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	1,670.24	160,211,925.68	132,099,816.00	574,548,085.00	414,336,159.32-		
RECEIPTS							
Statutory Allocation	1,452,770,677.50	2,211,118,276.60	2,565,668,744.00	2,565,668,744.00	354,550,467.40-		
Internally Generated Revenue		20,000.00	18,194,680.00	18,194,680.00	18,174,680.00-		
Transfer from CRF	172,511,876.05	309,310,798.99	547,383,824.00	547,383,824.00	238,073,025.01-	990,128,556.00	990,128,556.00
BTL Receipts	42,658,107.67	28,483,834.53			28,483,834.53+		
Total Current Year Receipts	1,667,940,661.22	2,548,932,910.12	3,131,247,248.00	3,131,247,248.00	582,314,337.88-	990,128,556.00	990,128,556.00
Total Funds Available	1,667,942,331.46	2,709,144,835.80	3,263,347,064.00	3,705,795,333.00	996,650,497.20-	990,128,556.00	990,128,556.00
Expenditure: Economic Classification							
Employees Compensation	798,604,142.59	1,225,460,049.48	1,225,675,596.00	1,321,091,986.00	95,631,936.52+	1,023,661,044.00	1,074,844,097.00
Social Benefits		170,000,000.00	177,312,880.00	265,600,558.00	95,600,558.00+	55,712,880.00	55,712,880.00
Overhead Costs	321,444,403.42	618,883,907.28	633,491,124.00	633,491,124.00	14,607,216.72+	348,327,039.00	348,587,039.00
BTL Payments	42,658,107.67	28,483,834.53			28,483,834.53-		
Transfer to Capital Development Fund	172,511,876.05	309,310,798.99	547,383,824.00	547,383,824.00	238,073,025.01+	990,128,556.00	990,128,556.00
Total Recurrent Expenditure	1,335,218,529.73	2,352,138,590.28	2,583,863,424.00	2,767,567,492.00	415,428,901.72+	2,417,829,519.00	2,469,272,572.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture		18,068,543.75	29,400,000.00	29,400,000.00	11,331,456.25+	140,000,000.00	140,000,000.00
02 Societal Re - Orientation		2,135,000.00	12,000,000.00	12,000,000.00	9,865,000.00+	7,400,000.00	7,400,000.00
04 Improvement to Human Health		33,185,340.40	79,303,649.00	113,303,649.00	80,118,308.60+	113,000,000.00	113,000,000.00
05 Enhancing Skills and Knowledge	30,634,247.00	33,512,706.05	84,250,000.00	122,250,000.00	88,737,293.95+	136,000,000.00	136,000,000.00
06 - Housing and Urban Development	16,115,400.00	6,004,461.61	15,000,000.00	15,000,000.00	8,995,538.39+	63,100,000.00	63,100,000.00
09 Environmental Improvement		9,180,829.63	10,000,000.00	10,000,000.00	819,170.37+	30,050,000.00	30,050,000.00
10 Water Resources and Rural Development	17,288,700.00	2,432,500.00	18,059,991.00	18,059,991.00	15,627,491.00+	44,500,000.00	44,500,000.00
11 Information Communication & Technology		846,000.00	8,270,000.00	8,270,000.00	7,424,000.00+	30,000,000.00	30,000,000.00
13 Reform of Government and Governance	30,965,900.00	23,563,451.47	72,700,000.00	175,387,677.00	151,824,225.53+	270,011,551.00	270,011,551.00
14 Power	45,838,176.85	154,048,492.33	290,500,000.00	299,000,000.00	144,951,507.67+	131,767,005.00	131,767,005.00
17 Road	31,669,452.20	51,333,473.75	60,000,000.00	135,556,524.00	84,223,050.25+	24,300,000.00	24,300,000.00
Total Capital Expenditure by Program	172,511,876.05	334,310,798.99	679,483,640.00	938,227,841.00	603,917,042.01+	990,128,556.00	990,128,556.00
Total Expenditure (Budget Size)	1,507,730,405.78	2,686,449,389.27	3,263,347,064.00	3,705,795,333.00	1,019,345,943.73+	3,407,958,075.00	3,459,401,128.00
Budget Surplus/(Deficit)	160,211,925.7	22,695,446.53			22695446.53+	2417829519	2469272572
Financing of Deficit by Borrowing							
Internal Loans		25,000,000			25,000,000+		
Total Loans		25,000,000			25,000,000+		
Closing Balance	160,211,925.7	47,695,446.53			47,695,446.53+	2417829519	2469272572

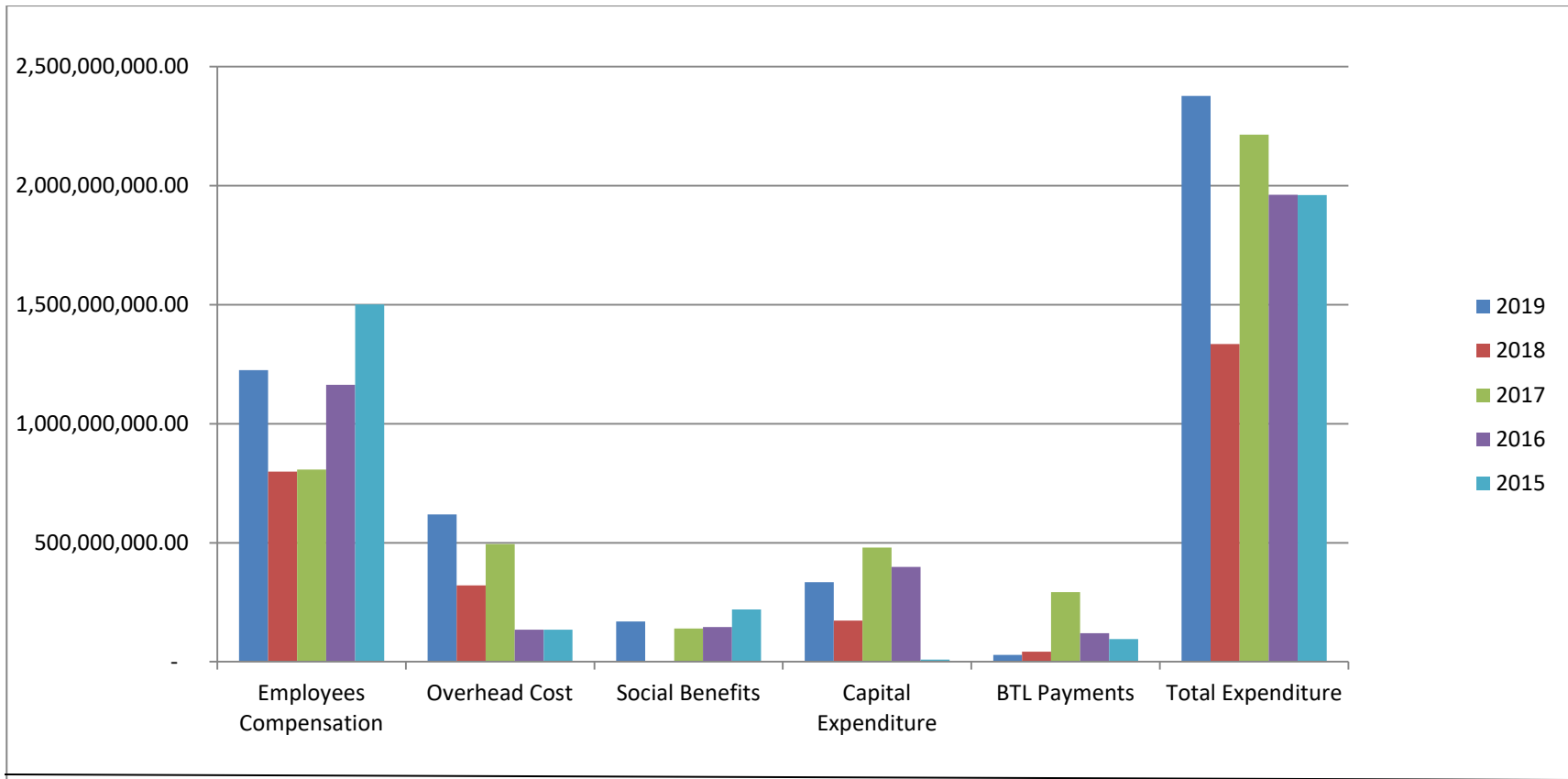
3.2 FIVE YEARS FINANCIAL SUMMARY

REVENUE:	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
Statutory Allocation	2,211,118,276.60	1,452,770,677.50	1,920,535,906.42	1,838,584,240.86	1,847,067,512.27
Internally Generated Revenue (IGR)	20,000.00		1,278,283.84	2,563,820.00	12,388,310.26
Capital Receipts					
Internal Loan	25,000,000.00				
BTL Receipts	28,483,834.53	42,658,107.67	292,418,369.28	120,025,593.84	95,082,275.70
Total Revenue	2,264,622,111.13	1,495,428,785.17	2,214,232,559.54	1,961,173,654.70	1,954,538,098.23
EXPENDITRE:					
Employees Compensation	1,225,460,049.48	798,604,142.59	807,419,025.25	1,163,248,632.60	1,501,035,700.16
Overhead Cost	618,883,907.28	321,444,403.42	494,117,459.11	135,369,035.43	134,665,857.02
Social Benefits	170,000,000.00		140,242,514.83	145,729,207.11	219,912,733.22
Service Wide Vote					
Capital Expenditure	334,310,798.99	172,511,876.05	480,264,112.48	398,066,659.71	9,650,000.00
Loans Repayment					
BTL Payments	28,483,834.53	42,658,107.67	292,418,369.28	120,025,593.84	95,082,275.70
Total Expenditure	2,377,138,590.28	1,335,218,529.73	2,214,461,480.95	1,962,439,128.69	1,960,346,566.10
CASH BALANCES					
Net Cash Surplus/(Deficit)	(112,516,479.15)	160,210,255.44	-228,921.41	-1,265,473.99	-5,808,467.87
Opening Cash Balance	160,211,925.68	1,670.24	230,591.65	1,496,065.64	7,304,533.51
Closing Cash Balance	47,695,446.53	160,211,925.68	1,670.24	230,591.65	1,496,065.64

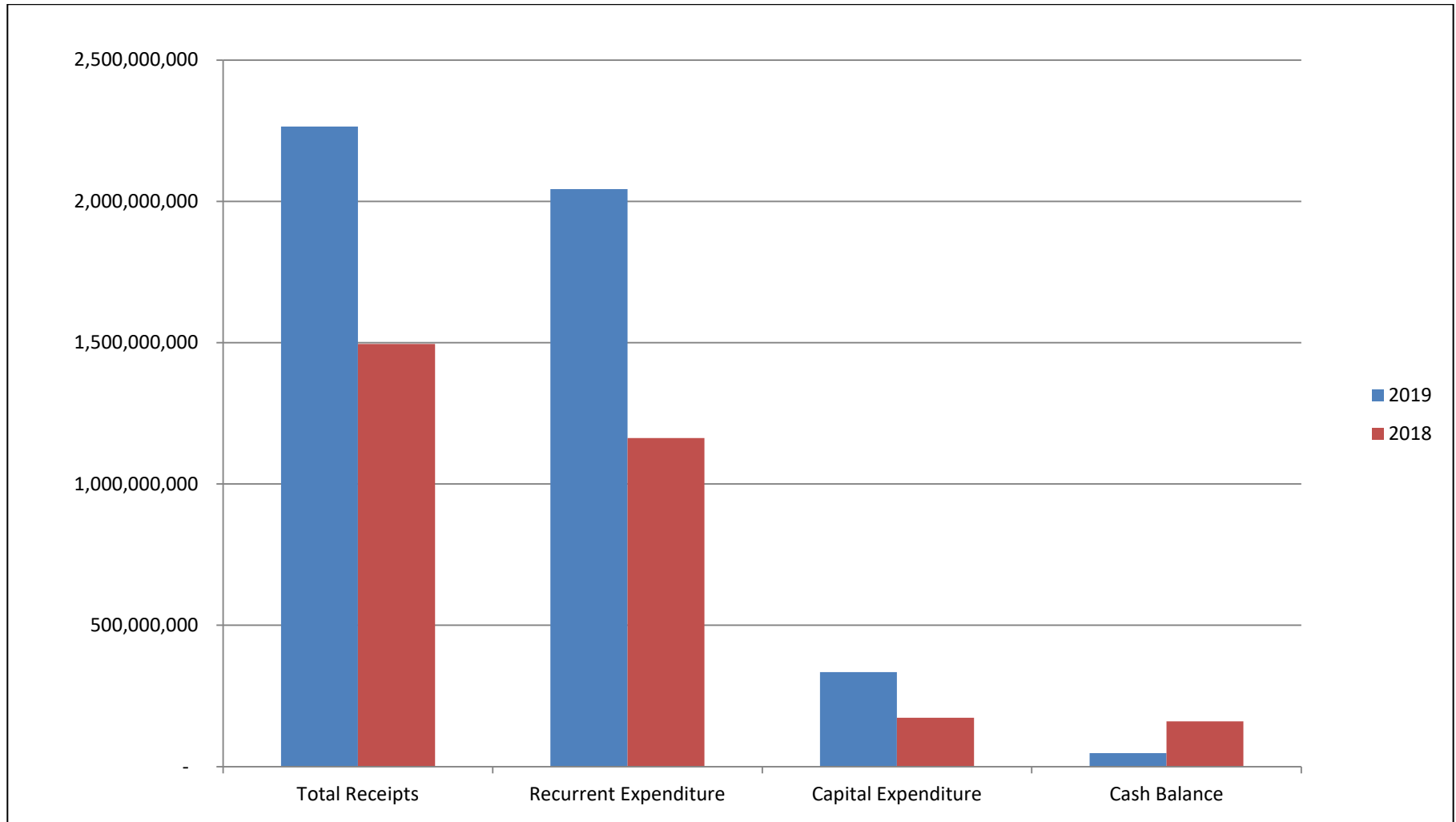
ACTUAL REVENUE FOR 5 YEARS



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 Jema'a Local Government of Kaduna State, which underlie the financial information, are set below:

4.1 BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention using IPSAS Cash basis of accounting. The cash basis of accounting recognizes transactions and events only when cash or cash equivalents are received or paid.

4.2 ASSETS AND LIABILITIES

Assets are stated at their net values while Liabilities are recognized in full.

4.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of current account balances, and placements denominated in Naira and held with commercial banks in Nigeria. Cash equivalents are short term, highly liquid investments which are readily convertible to cash and so near its maturity dates as to present insignificant risks of changes in value.

4.4 INVESTMENTS

Shares are stated at cost.

4.5 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

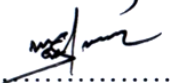
Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

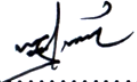
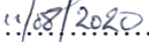
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.




.....
ALH. SHEHU ALIYU MAGAJI
TREASURER


.....
DATE

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

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


.....
ALH. SHEHU ALIYU MAGAJI
TREASURER

.....
DATE


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

.....
DATE

AUDIT CERTIFICATE

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

Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts containing the public accounts of Local 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 Jema'a Local Government Council of Kaduna State for the year ended 31st December, 2019.



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

**STATEMENT NO.1
CASH FLOW STATEMENT**

	Note	Actual 2019 ₦	Actual 2018 ₦
Cash Flow from Operating Activities:			
Statutory Allocation	1	1,955,100,150.95	1,050,299,015.85
Share of Value Added Tax	2	256,018,125.65	402,471,661.65
Independent Revenue	3	20,000.00	
Total Receipts		2,211,138,276.60	1,452,770,677.50
Recurrent Payments:			
Employees Compensation	4	1,225,460,049.48	798,604,142.59
Social Benefits	5	170,000,000.00	
Overhead Cost	6	618,883,907.28	321,444,403.42
Total Payments		2,014,343,956.76	1,120,048,546.01
Net Cash Flow from Operating Activities		196,794,319.84	332,722,131.49
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	18,068,543.75	
Societal Re-Orientation	9	2,135,000.00	
Improvement to Human Health	11	33,185,340.40	
Enhancing Skills and Knowledge	12	33,512,706.05	30,634,247.00
Housing and Urban Development	13	6,004,461.61	16,115,400.00
Environmental Improvement	16	9,180,829.63	
Water Resources and Rural Development	17	2,432,500.00	17,288,700.00
Information and Communication Technology	18	846,000.00	
Reform of Government and Governance	20	23,563,451.47	30,965,900.00
Power	21	154,048,492.33	45,838,176.85
Road	24	51,333,473.75	31,669,452.20
Net Cash Flow from Investing Activities	29	334,310,798.99	172,511,876.05
Cash Flow from Financing Activities:			
Proceeds from Internal Loans	32	25,000,000.00	
Net Cash Flow from Financing Activities		25,000,000.00	
Other Cash Movement			
Below-The-Line Receipts	36	28,483,834.53	42,658,107.67
Below-The-Line Payments	37	28,483,834.53	42,658,107.67
Net Movement			
Net Surplus(Deficit) for the Year		112,516,479.15	160,210,255.44
Opening Balance		160,211,925.68	1,670.24
Closing Balance	38	47,695,446.53	160,211,925.68

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

STATEMENT NO.2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2019	Actual 2018
ASSETS:		₦	₦
Liquid Assets			
Treasuries and Banks	39	47,695,446.53	160,211,925.68
Sub Total		47,695,446.53	160,211,925.68
Investments and Other Assets			
Investments	40	8,000,000.00	8,000,000.00
Sub Total		8,000,000.00	8,000,000.00
Total Assets		55,695,446.53	168,211,925.68
Public Funds:			
Consolidated Revenue Fund	42	47,695,446.53	160,211,925.68
Other Funds	44	8,000,000.00	8,000,000.00
Sub - Total: Public Funds		55,695,446.53	168,211,925.68
LIABILITIES:			
Public Funds + Liabilities		55,695,446.53	168,211,925.68

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018 ₦	Actual 2019 ₦	Budget 2019 ₦	Revised 2019 ₦	Variance 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
Opening Balance		1,670.24	160,211,925.68		183,704,068.00	23,492,142.32-		
Add: Recurrent Receipts:								
Statutory Allocation		960,701,318.00	1,907,543,366.18	1,994,105,922.00	1,994,105,922.00	86,562,555.82-		
Share of VAT		402,471,661.65	256,018,125.65	495,737,105.00	495,737,105.00	239,718,979.35-		
Excess Crude		22,694,219.29						
Ecological Fund from FAAC		24,865,185.46						
NNPC Refunds			2,839,926.90			2,839,926.90+		
Refund from Paris Club (Paris Exit)		1,148,343.35						
10% IGR State Contribution				75,825,717.00	75,825,717.00	75,825,717.00-		
Exchange Rate Difference		40,889,949.75	3,187,902.76			3,187,902.76+		
Share of Fore Equalization			36,993,436.72			36,993,436.72+		
Excess Bank Charges Recovered			4,535,518.39			4,535,518.39+		
Sub Total: Statutory Allocation		1,452,770,677.50	2,211,118,276.60	2,565,668,744.00	2,565,668,744.00	354,550,467.40-		
Direct Taxes	49			100,000.00	100,000.00	100,000.00-		
Licenses	50			25,000.00	25,000.00	25,000.00-		
Rates	51			175,000.00	175,000.00	175,000.00-		
Fees	52			15,581,680.00	15,581,680.00	15,581,680.00-		
Earnings	55			2,313,000.00	2,313,000.00	2,313,000.00-		
Repayments	58		20,000.00			20,000.00+		
Total: Independent Revenue			20,000.00	18,194,680.00	18,194,680.00	18,174,680.00-		
Total Recurrent Receipts		1,452,770,677.50	2,211,138,276.60	2,583,863,424.00	2,583,863,424.00	372,725,147.40-		
Total Funds Available		1,452,772,347.74	2,371,350,202.28	2,583,863,424.00	2,767,567,492.00	396,217,289.72-		
Less Recurrent Payments:								
Employees Compensation	63	798,604,142.59	1,225,460,049.48	1,225,675,596.00	1,321,091,986.00	95,631,936.52+	1,023,661,044.00	1,074,844,097.00
Social Benefits	64		170,000,000.00	177,312,880.00	265,600,558.00	95,600,558.00+	55,712,880.00	55,712,880.00
Overhead Cost	65	321,444,403.42	618,883,907.28	633,491,124.00	633,491,124.00	14,607,216.72+	348,327,039.00	348,587,039.00
Total Recurrent Payments		1,120,048,546.01	2,014,343,956.76	2,036,479,600.00	2,220,183,668.00	205,839,711.24+	1,427,700,963.00	1,479,144,016.00
Other Cash Movement								
Below-The-Line Receipts	67	42,658,107.67	28,483,834.53			28,483,834.53+		
Below-The-Line Payments	68	42,658,107.67	28,483,834.53			28,483,834.53-		
Net Recurrent Funds before Transfers		332,723,801.73	357,006,245.52	547,383,824.00	547,383,824.00	190,377,578.48-	1,427,700,963.00	1,479,144,016.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		172,511,876.05	309,310,798.99	547,383,824.00	547,383,824.00	238,073,025.01+	990,128,556.00	990,128,556.00
Total Appropriations/Transfers		172,511,876.05	309,310,798.99	547,383,824.00	547,383,824.00	238,073,025.01+	990,128,556.00	990,128,556.00
Closing Balance		160,211,925.68	47,695,446.53			47,695,446.53+	2,417,829,519.00	2,469,272,572.00

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

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

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				132,099,816.00	390,844,017.00	390,844,017.00-		
Add: Revenue								
Transfer from Consolidated Revenue		172,511,876.05	309,310,798.99	547,383,824.00	547,383,824.00	238,073,025.01-	990,128,556.00	990,128,556.00
Internal Loans	69		25,000,000.00			25,000,000.00+		
Sub Total: Capital Receipts		172,511,876.05	334,310,798.99	547,383,824.00	547,383,824.00	213,073,025.01-	990,128,556.00	990,128,556.00
Total Capital Funds Available		172,511,876.05	334,310,798.99	679,483,640.00	938,227,841.00	603,917,042.01-	990,128,556.00	990,128,556.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	35,300,900.00	149,088,432.72	260,020,000.00	274,420,000.00	125,331,567.28+	290,486,085.00	290,486,085.00
Economic Affairs	74	44,947,182.20	18,068,543.75	29,400,000.00	104,956,524.00	86,887,980.25+	140,000,000.00	140,000,000.00
Environmental Protection	75		2,253,000.00	3,059,991.00	3,059,991.00	806,991.00+	30,000,000.00	30,000,000.00
Housing and Community Development	76	61,629,546.85	98,202,776.07	223,450,000.00	320,237,677.00	222,034,900.93+	280,642,471.00	280,642,471.00
Health	77		33,185,340.40	79,303,649.00	113,303,649.00	80,118,308.60+	113,000,000.00	113,000,000.00
Education	79	30,634,247.00	33,512,706.05	84,250,000.00	122,250,000.00	88,737,293.95+	136,000,000.00	136,000,000.00
Total Capital Expenditure		172,511,876.05	334,310,798.99	679,483,640.00	938,227,841.00	603,917,042.01+	990,128,556.00	990,128,556.00

NOTES TO CASHFLOW STATEMENT

	Actual 2019 ₦	Actual 2018 ₦
Note 1 - Statutory Allocation		
25001001/11010001 Statutory Allocation	1,907,543,366.18	960,701,318.00
25001001/11010003 Excess Crude		22,694,219.29
25001001/11010004 Ecological Fund from FAAC		24,865,185.46
25001001/11010006 NNPC Refunds	2,839,926.90	
25001001/11010009 Refund from Paris Club (Paris Exit)		1,148,343.35
25001001/11010013 Exchange Rate Difference	3,187,902.76	40,889,949.75
25001001/11010019 Share of Fore Equalization	36,993,436.72	
25001001/11010020 Excess Bank Charges Recovered	4,535,518.39	
Total	1,955,100,150.95	1,050,299,015.85
Note 2 - Share of Value Added Tax		
Share of Value Added Tax	256,018,125.65	402,471,661.65
This represent Share of VAT from FAAC		
Note 3 - Independent Revenue		
Repayments General	20,000.00	
Total	20,000.00	
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	837,944,965.93	617,053,553.16
Local Government Staff	387,515,083.55	181,550,589.43
Total	1,225,460,049.48	798,604,142.59
Note 4A - Local Government Staff		
Jema'a Local Government	387,515,083.55	181,550,589.43
Total	387,515,083.55	181,550,589.43
Note 5 - Social Benefits		
Contribution to Local Government Pension Fund	170,000,000.00	
Total	170,000,000.00	
Note 6 - Overhead Costs		
Transport and Travelling	38,465,283.14	37,200,787.03
Utilities	12,567,526.00	13,441,732.00
Material and Supplies	47,486,429.00	50,583,708.00
Maintenance Services	24,728,789.00	9,024,000.00
Training	5,498,000.00	5,543,200.00
Other Services	289,080,312.00	104,732,000.00

NOTES TO CASHFLOW STATEMENT – Cont'd

	Actual 2019	Actual 2018
	₦	₦
Consulting & Professional Services	7,920,000.00	1,960,200.00
Fuel and Lubricants	1,970,000.00	3,149,500.00
Financial Charges	1,556,809.67	120,000.00
Miscellaneous Expenses	189,610,758.47	95,689,276.39
Total	618,883,907.28	321,444,403.42
Note 8 - Economic Empowerment Through Agriculture		
15001001/23040102/01000009 Erosion and flood control	9,807,918.75	
15001001/23010127/01000014 Procurement of Agricultural Farm Equipment	4,000,000.00	
15001001/23010127/01000024 Purchase of farm implements	4,260,625.00	
Total	18,068,543.75	
Note 9 - Societal Re-Orientation		
25001001/23020118/02000001 Provision of Bill Boards	1,635,000.00	
25001001/23010129/02000002 Purchase of Information Gadgets and Televisions	500,000.00	
25001001/23020118/02000001 Provision of Bill Boards	1,635,000.00	
25001001/23010129/02000002 Purchase of Information Gadgets and Televisions	500,000.00	
Total	4,270,000.00	
Note 11 - Improvement to Human Health		
21001001/23020106/04000001 Construction of Clinics across the LG	8,591,617.18	
21001001/23050101/04000003 Refuse Evacuation and Waste Management	14,400,000.00	
21001001/23020106/04000004 Contribution to PHC Services	3,600,000.00	
21001001/23030105/04000010 Renovation of Clinics across the LG	2,132,690.15	
21001001/23010122/04000020 Purchase of medical equipments	4,461,033.07	
Total	33,185,340.40	
Note 12 - Enhancing Skills and Knowledge		
17001001/23050101/05000003 Food and Nutrition Programme	576,000.00	
17001001/23020107/05000007 Provision for Vocational and Skills Development	500,000.00	
17001001/23010124/05000010 Purchase of teaching/learning aids equipments	10,830,000.00	1,652,651.00
17001001/23010113/05000011 Purchase of Information Gadgets and Television		1,209,980.00
17001001/23010112/05000012 Purchase of classroom furniture's	18,607,706.05	
17001001/23030106/05000017 Renovation of public School at Ung. Fari		9,645,768.00
17001001/23020107/05000018 Construction of a Block of two Classroom with an Office and		3,956,184.00
17001001/23030106/05000019 Renovation/repairs of old local Govt. Education struction fo		2,520,848.00
17001001/23050101/05000021 SHAWN II Programme	2,999,000.00	1,684,444.00
17001001/23020107/05000022 Construction of Exams Hall at Bakin Kogi and Mai Lafiya Tso		2,315,556.00

NOTES TO CASHFLOW STATEMENT – Cont'd

		Actual 2019 ₦	Actual 2018 ₦
17001001/23020107/05000024	Construction of one block of two classroom with office at Bi		7,648,816.00
Total		33,512,706.05	30,634,247.00
Note 13 - Housing and Urban Development			
25001001/23030103/06000004	Renovation of burnt Chairman's temporary house		50,000.00
25001001/23030101/06000005	Renovation of Godogodo Development Area Building	3,017,126.18	
34001001/23020104/06000001	Construction of/Surface Dressing of Staff quarters/Low CostRo		16,065,400.00
34001001/23010101/06000003	Purchase / Acquisition Of Land	2,987,335.43	
Total		6,004,461.61	16,115,400.00
Note 16 - Environmental Improvement			
34001001/23020105/09000001	Construction of Culverts across the LGA	9,180,829.63	
Total		9,180,829.63	
Note 17 - Water Resources and Rural Development			
34001001/23030104/10000004	Rehabilitation of 40No Borehole across the 12 wards	179,500.00	
34001001/23030104/10000019	Rehabilitation of 40Nos Boreholes		2,934,600.00
34001001/23020105/10000023	Drilling of Hand Pump Boreholes across the 12 wards	2,253,000.00	
34001001/23020105/10000024	Construction/provision of bore holes		12,120,000.00
34001001/23020105/10000027	Drilling of Borehole With Hand Pumps		2,234,100.00
Total		2,432,500.00	17,288,700.00
Note 18 - Information and Communication Technology			
25001001/23010113/11000001	Purchase of computer/asseceries	846,000.00	
Total		846,000.00	
Note - 20 Reform of Government and Governance			
25001001/23030121/13000012	Rehabilitation/repairs of office building	4,333,530.99	2,165,000.00
25001001/23010105/13000013	Purchase of official car		5,000,000.00
25001001/23010105/13000017	Purchase of Official Vehicles	6,999,990.00	
25001001/23030101/13000021	Rehabilitation of LG Staff Quarters	2,530,460.00	
25001001/23050101/13000030	Clearing and Fencing of Oid Kafanchan Market Site		10,590,000.00
34001001/23010119/13000001	Purchase of Lighting Equipment	499,000.00	
34001001/23030124/13000018	Rehabilitation/Repairs of Kafanchan Main market	9,200,470.48	
34001001/23020114/13000032	Grading /Laterite Filling and Rolling		13,210,900.00
Total		23,563,451.47	30,965,900.00

NOTES TO CASHFLOW STATEMENT – Cont'd

	Actual 2019	Actual 2018
Note 21 - Power	₦	₦
25001001/23020125/14000016 Construction/provision of installation of solar energy		4,335,000.00
34001001/23020103/14000001 Energizing and Steping Down of Electricity	4,511,685.00	
34001001/23020103/14000007 Installation of Solar Streetlights at the L.G.Secretariat	12,000,000.00	
34001001/23010119/14000008 Purchase of transformer	2,833,125.00	
34001001/23010119/14000010 Purchase of 14No 300KVA Transformers across the LG	2,049,125.00	
34001001/23020103/14000015 Construction/provision of rural electricity at Nindem H/Gad		4,611,214.00
34001001/23050101/14000018 Extension And Stepping Down of Electricity		13,299,107.00
34001001/23050101/14000019 Extension and Stepping Down of Electricity		3,000,000.00
34001001/23020103/14000020 Extension of Electricity To Atuku Phase 11	3,278,231.78	4,035,355.85
34001001/23010119/14000021 Purchase of 50KVA Generating Set	150,000.00	
34001001/23050101/14000024 Electrification work at Ninte town Godogodo - Golkofa		4,920,000.00
34001001/23050101/14000025 Electrification work at Kiti town (ongoing)		4,637,500.00
34001001/23050101/14000027 Electrification at Nimbia		7,000,000.00
34001001/23020103/14000028 Electrification Works at Ninte Kitti Jagindi to Kogum Rive	99,561,287.55	
34001001/23020103/14000029 Stepping down of electricity at Godogodo - Hayin Gada Biyu -	29,497,675.41	
34001001/23010119/14000030 Purchase of Lighting Equipment	167,362.59	
Total	154,048,492.33	45,838,176.85
Note 24 - Road		
34001001/23020114/17000001 Road Maintenance	9,000,000.00	
34001001/23020114/17000002 Grading Literate Filling & Rolling of Roads Tafan	29,733,473.75	
34001001/23020114/17000020 Construction roads		3,279,770.00
34001001/23030113/17000021 Rehabilitation/repairs of roads		17,464,682.20
34001001/23050101/17000028 Surface Dressing of Roads	12,600,000.00	
34001001/23020114/17000029 Construction of Kafancan town road from Zauru to Makabarta		10,925,000.00
Total	51,333,473.75	31,669,452.20
Note 29 - Net Cash Flow From Investment Activities by Sector:		
Capital Expenditure by Administrative Sector	19,862,107.17	22,140,000.00
Capital Expenditure by Economic Sector	247,750,645.37	119,737,629.05
Capital Expenditure by Social Sector	66,698,046.45	30,634,247.00
Total	334,310,798.99	172,511,876.05
Note 29A - Net Cash Flow From Investment Activities by Economic:		
Purchase of Fixed Assets General	59,191,302.14	7,862,631.00
Construction and Provision of Fixed Assets General	213,342,800.30	84,737,295.85
Rehabilitation and Repairs of Fixed Assets General	21,393,777.80	34,780,898.20
Preservation of the Environment General	9,807,918.75	

NOTES TO CASHFLOW STATEMENT – Cont'd

	Actual 2019	Actual 2018
	₦	₦
Acquisition of Non Tangible Assets	30,575,000.00	45,131,051.00
Total - 29A	334,310,798.99	172,511,876.05
Note 29B - Net Cash From Investing Activities by Location:		
Badde Ward	69,034,470.68	33,530,082.20
Godogodo Ward	32,514,801.59	4,920,000.00
Kafanchan A Ward	199,749,821.19	130,026,438.00
Tarfan/Atuku B Ward	33,011,705.53	4,035,355.85
Total - 29B	25,000,000.00	
Note 36 - BTL Receipts		
25001001/12150001 Withholding Taxes due to FIRS	2,365,938.20	6,120,424.40
25001001/12150002 VAT due to FIRS	1,786,402.06	
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	9,056,576.94	110,504.56
25001001/12150005 Deposits	4,220,000.00	
25001001/12150008 10% Contract Retention Fee		1,532,954.15
25001001/12150010 WHT Due to B.I.R.	2,288,588.81	
25001001/12150012 NULGE Deductions		9,446,452.75
25001001/12150013 MHWU Deductions	3,518,917.60	
25001001/12150030 Refund of Undaiunel Salary	5,247,410.92	
25001001/12150032 Nut Deduction		6,527,917.53
25001001/12150034 Nutendwel Deduction		18,829,854.28
25001001/12150039 AOPSHON		90,000.00
Total	28,483,834.53	42,658,107.67
Note 37 - Below the Line Payments		
25001001/22080001 Withholding Taxes due to FIRS	2,365,938.20	6,120,424.40
25001001/22080002 Vat due to FIRS	1,786,402.06	
25001001/22080003 PAYE Deductions Remittances to BIR	9,056,576.94	110,504.56
25001001/22080005 Deposits	4,220,000.00	
25001001/22080008 10% Contract Retention Fee		1,532,954.15
25001001/22080010 WHT Due to B.I.R	2,288,588.81	
25001001/22080012 NULGE		9,446,452.75
25001001/22080013 Medical Union Due	3,518,917.60	
25001001/22080030 Refund of Undaiunel Salary	5,247,410.92	
25001001/22080032 NUT DEDUCTION		6,527,917.53
25001001/22080034 NUTENDWEL Deduction		18,829,854.28
25001001/22080039 AOPSHON		90,000.00
Total	28,483,834.53	42,658,107.67

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

NOTES TO CASHFLOW STATEMENT – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 38 - Closing Balance		
20001001/31000004 U.B.A Capita Account	429,868.72	
20001001/31000012 U.B.A MAIN ACCOUNT	47,265,577.81	160,211,925.68
Sub Total: Cash and Bank	47,695,446.53	160,211,925.68
Total Consolidated Cash & Bank Balances	47,695,446.53	160,211,925.68

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2019	2018
	₦	₦
Note 39 - Treasuries and Banks		
U.B.A Capita Account	429,868.72	
U.B.A MAIN ACCOUNT	47,265,577.81	160,211,925.68
Total	47,695,446.53	160,211,925.68
Note 40 - Investments		
First Inland Bank Plc	5,000,000.00	5,000,000.00
Unity Bank Plc	2,000,000.00	2,000,000.00
First Atlantic Bank Plc	500,000.00	500,000.00
Global Bank Plc	500,000.00	500,000.00
Total	8,000,000.00	8,000,000.00
Note 42 - Consolidated Revenue Fund		
Opening Balance	160,211,925.68	1,670.24
Add/(Less) Net Recurrent Surplus/(Deficit)	112,516,479.15	160,210,255.44
Closing Balance	47,695,446.53	160,211,925.68
Note 43 - Capital Development Fund		
Opening Balance		
Add/(Less) Net Recurrent Surplus/(Deficit)		
Closing Balance		

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Bicycle/License			25,000.00	25,000.00	25,000.00-		
Total			25,000.00	25,000.00	25,000.00-		
Note 51 - Rates							
Shops And Kiosk Rates			25,000.00	25,000.00	25,000.00-		
Land use Charges (Private and Commercial Property)			150,000.00	150,000.00	150,000.00-		
Total			175,000.00	175,000.00	175,000.00-		
Note 52 - Fees							
Slaughter Fees			250,000.00	250,000.00	250,000.00-		
Naming of Street Registration Fees			60,000.00	60,000.00	60,000.00-		
Advertising Fees			4,550,000.00	4,550,000.00	4,550,000.00-		
Customary Right of Occupancy Fees			90,000.00	90,000.00	90,000.00-		
Birth/Death Registration Fees			495,000.00	495,000.00	495,000.00-		
Parking Fees			2,000,000.00	2,000,000.00	2,000,000.00-		
Radio and Tv License Fees			380,000.00	380,000.00	380,000.00-		
On and Off Liquor Fees			50,000.00	50,000.00	50,000.00-		
Towing Of Vehicles Fees			25,000.00	25,000.00	25,000.00-		
Merriment and Road Closure Levies			1,544,712.00	1,544,712.00	1,544,712.00-		
Public Convenience Sewage and Refuse Disposal Fee			400,000.00	400,000.00	400,000.00-		
Fee Structure for Masts			1,500,000.00	1,500,000.00	1,500,000.00-		
Religious Places Establishment Fees			20,118.00	20,118.00	20,118.00-		
Other Levies and Fees			4,216,850.00	4,216,850.00	4,216,850.00-		
Total			15,581,680.00	15,581,680.00	15,581,680.00-		
Note 55 - Earnings							
Earning from Market			100,000.00	100,000.00	100,000.00-		
Earning from Motor Park			2,213,000.00	2,213,000.00	2,213,000.00-		
Total			2,313,000.00	2,313,000.00	2,313,000.00-		
Note 63 - Employee Compensation							
Personnel Management	171,550,589.43	285,599,929.00	285,799,930.00	359,049,957.00	73,450,028.00+	168,300,979.00	176,716,028.00
Department of Primary Health Care	10,000,000.00	101,915,154.55	101,921,487.00	101,921,487.00	6,332.45+	129,228,178.00	135,689,587.00
Contribution to Primary Education	617,053,553.16	837,944,965.93	837,954,179.00	860,120,542.00	22,175,576.07+	726,131,887.00	762,438,482.00
Total	798,604,142.59	1,225,460,049.48	1,225,675,596.00	1,321,091,986.00	95,631,936.52+	1,023,661,044.00	1,074,844,097.00
Note 64 - Social Benefits							
Contribution to Local Government Pension Fund		170,000,000.00	177,312,880.00	221,456,719.00	51,456,719.00+	55,712,880.00	55,712,880.00
Total		170,000,000.00	177,312,880.00	265,600,558.00	95,600,558.00+	55,712,880.00	55,712,880.00

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

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 65 - Overhead Cost							
Personnel Management	250,884,826.10	488,264,743.21	500,319,966.00	500,319,966.00	12,055,222.79+	221,055,280.00	221,315,280.00
Department of Agriculture & Forestry	6,435,728.86	2,873,000.00	3,500,000.00	3,500,000.00	627,000.00+	2,000,000.00	2,000,000.00
Department of Works and Infrastructure	13,672,332.00	20,527,525.00	20,765,000.00	20,765,000.00	237,475.00+	24,410,000.00	24,410,000.00
Department of Education & Social Development	30,630,108.46	35,099,031.40	35,890,000.00	35,890,000.00	790,968.60+	35,915,000.00	35,915,000.00
Department of Primary Health Care	19,821,408.00	72,119,607.67	73,016,158.00	73,016,158.00	896,550.33+	64,946,759.00	64,946,759.00
Total	321,444,403.42	618,883,907.28	633,491,124.00	633,491,124.00	14,607,216.72+	348,327,039.00	348,587,039.00
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS	6,120,424.40	2,365,938.20			2,365,938.20+		
VAT due to FIRS		1,786,402.06			1,786,402.06+		
PAYE Taxes due to State Board of Internal Revenue	110,504.56	9,056,576.94			9,056,576.94+		
Deposits		4,220,000.00			4,220,000.00+		
10% Contract Retention Fee	1,532,954.15						
WHT Due to B.I.R.		2,288,588.81			2,288,588.81+		
NULGE Deductions	9,446,452.75						
MHWU Deductions		3,518,917.60			3,518,917.60+		
Refund of Unclaimed Salary		5,247,410.92			5,247,410.92+		
Nut Deduction	6,527,917.53						
Nutendwel Deduction	18,829,854.28						
AOPSHON	90,000.00						
Total	42,658,107.67	28,483,834.53			28,483,834.53+		
Note 68 - Below the Line Payments							
Withholding Taxes due to FIRS	6,120,424.40	2,365,938.20			2,365,938.20-		
Vat due to FIRS		1,786,402.06			1,786,402.06-		
PAYE Deductions Remittances to BIR	110,504.56	9,056,576.94			9,056,576.94-		
Deposits		4,220,000.00			4,220,000.00-		
10% Contract Retention Fee	1,532,954.15						
WHT Due to B.I.R.		2,288,588.81			2,288,588.81-		
NULGE	9,446,452.75						
Medical Union Due		3,518,917.60			3,518,917.60-		
Refund of Unclaimed Salary		5,247,410.92			5,247,410.92-		
NUT DEDUCTION	6,527,917.53						
NUTENDWEL Deduction	18,829,854.28						
AOPSHON	90,000.00						
Total	42,658,107.67	28,483,834.53			28,483,834.53-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Note 69 - Aids and Grants:							
Note 71 - General Public Services							
25001001/23020118/02000001 Provision of Bill Boards		1,635,000.00	6,000,000.00	6,000,000.00	4,365,000.00+	5,000,000.00	5,000,000.00
25001001/23010129/02000002 Purchase of Information Gadgets and Televisions		500,000.00	6,000,000.00	6,000,000.00	5,500,000.00+	2,400,000.00	2,400,000.00
25001001/23030101/06000005 Renovation of Godogodo Development Area Building		3,017,126.18	10,000,000.00	10,000,000.00	6,982,873.82+	8,100,000.00	8,100,000.00
25001001/23010113/11000001 Purchase of computer/assceries		846,000.00	3,000,000.00	3,000,000.00	2,154,000.00+	10,000,000.00	10,000,000.00
25001001/23010113/11000002 Supply and Installation of Digital Panasonic Intercome Syste			5,270,000.00	5,270,000.00	5,270,000.00+	20,000,000.00	20,000,000.00
25001001/23020101/13000002 Construction of Office at the LG Secretariat						50,000,000.00	50,000,000.00
25001001/23020101/13000004 Construction of Toilets at the LG Secretariat						25,000,000.00	25,000,000.00
25001001/23050101/13000008 Design and Consultancy Services						10,000,000.00	10,000,000.00
25001001/23050101/13000010 Payment of Capital Liabilities						22,000,000.00	22,000,000.00
25001001/23030121/13000012 Rehabilitation/repairs of office building	2,165,000.00	4,333,530.99	20,000,000.00	34,400,000.00	30,066,469.01+		
25001001/23010105/13000013 Purchase of official car	5,000,000.00						
25001001/23020118/13000015 Provision of Facilities for Security Agencies			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,000,000.00
25001001/23010123/13000016 Purchase of Fire Fighting Truck						15,000,000.00	15,000,000.00
25001001/23010105/13000017 Purchase of Official Vehicles		6,999,990.00	7,000,000.00	7,000,000.00	10.00+	20,000,000.00	20,000,000.00
25001001/23030121/13000018 Rehabilitation /Completion of LG Offices						2,000,000.00	2,000,000.00
25001001/23030124/13000020 Rehabilitation /Fencing of Motor Parks and Town Hall at Hay						15,855,801.00	15,855,801.00
25001001/23030101/13000021 Rehabilitation of LG Staff Quarters		2,530,460.00	15,000,000.00	15,000,000.00	12,469,540.00+	70,155,750.00	70,155,750.00
25001001/23050101/13000030 Clearing and Fencing of Old Kafanchan Market Site	10,590,000.00						
25001001/23020125/14000016 Construction/provision of installation of solar energy	4,335,000.00						
34001001/23020114/13000032 Grading /Laterite Filling and Rolling	13,210,900.00						
34001001/23020103/14000028 Electrification Works at Ninte Kiti Jagindi to Kogum Rive		99,561,287.55	137,250,000.00	137,250,000.00	37,688,712.45+	4,974,534.00	4,974,534.00
34001001/23020103/14000029 Stepping down of electricity at Godogodo - Hayin Gada Biyu -		29,497,675.41	30,000,000.00	30,000,000.00	502,324.59+		
34001001/23010119/14000030 Purchase of Lighting Equipment		167,362.59	500,000.00	500,000.00	332,637.41+		
Total	35,300,900.00	149,088,432.72	260,020,000.00	274,420,000.00	125,331,567.28+	290,486,085.00	290,486,085.00
Note 74 - Economic Affairs							
15001001/23020113/01000005 Construction of Abattoir						20,000,000.00	20,000,000.00
15001001/23040102/01000009 Erosion and flood control		9,807,918.75	17,000,000.00	17,000,000.00	7,192,081.25+		
15001001/23010127/01000014 Procurement of Agricultural Farm Equipment		4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00+	40,000,000.00	40,000,000.00
15001001/23010127/01000016 Purchase of imigation pumps			2,400,000.00	2,400,000.00	2,400,000.00+	20,000,000.00	20,000,000.00
15001001/23010127/01000024 Purchase of farm implements		4,260,625.00	5,000,000.00	5,000,000.00	739,375.00+	40,000,000.00	40,000,000.00
15001001/23050101/01000025 Cattle Route Tracing and Demarcation						20,000,000.00	20,000,000.00
34001001/23050101/14000024 Electrification work at Ninte town Godogodo - Golkofa	4,920,000.00						
34001001/23050101/14000025 Electrification work at Kiti town (ongoing)	4,637,500.00						
34001001/23050101/14000027 Electrification at Nimbria	7,000,000.00						
34001001/23030113/17000021 Rehabilitation/repairs of roads	17,464,682.20			75,556,524.00	75,556,524.00+		
34001001/23020114/17000029 Construction of Kafanchan town road from Zauru to Makabarta	10,925,000.00						
Total	44,947,182.20	18,068,543.75	29,400,000.00	104,956,524.00	86,887,980.25+	140,000,000.00	140,000,000.00
Note 75 - Environmental Protection							

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

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020105/10000023 Drilling of Hand Pump Boreholes across the 12 wards		2,253,000.00	3,059,991.00	3,059,991.00	806,991.00+	30,000,000.00	30,000,000.00
Total		2,253,000.00	3,059,991.00	3,059,991.00	806,991.00+	30,000,000.00	30,000,000.00
Note 76 - Housing and Community Development							
25001001/23030103/06000004 Renovation of burnt Chairman's temporary house	50,000.00						
34001001/23020104/06000001 Construction of Surface Dressing of Staff quarters/Low CostRo	16,065,400.00						
34001001/23010101/06000003 Purchase / Acquisition Of Land		2,987,335.43	5,000,000.00	5,000,000.00	2,012,664.57+	30,000,000.00	30,000,000.00
34001001/23020104/06000010 Completion of Chairman's House						25,000,000.00	25,000,000.00
34001001/23020105/09000001 Construction of Culverts across the LGA		9,180,829.63	10,000,000.00	10,000,000.00	819,170.37+	30,050,000.00	30,050,000.00
34001001/23020105/10000002 Maintenance / Construction of Drainages						2,000,000.00	2,000,000.00
34001001/23030104/10000004 Rehabilitation of 40No Borehole across the 12 wards		179,500.00	15,000,000.00	15,000,000.00	14,820,500.00+	12,500,000.00	12,500,000.00
34001001/23030104/10000019 Rehabilitation of 40Nos Boreholes	2,934,600.00						
34001001/23020105/10000024 Construction/provision of boreholes	12,120,000.00						
34001001/23020105/10000027 Drilling of Boreholes With Hand Pumps	2,234,100.00						
34001001/23010119/13000001 Purchase of Lighting Equipment		499,000.00	500,000.00	500,000.00	1,000.00+		
34001001/23030104/13000014 Rehabilitation /Repairs - Water Facilities				88,287,677.00	88,287,677.00+		
34001001/23030124/13000018 Rehabilitation/Repairs of Kafanchan Main market		9,200,470.48	10,200,000.00	10,200,000.00	999,529.52+		
34001001/23030103/13000031 Renovation of Works Dept						30,000,000.00	30,000,000.00
34001001/23020103/14000001 Energizing and Steping Down of Electricity		4,511,685.00	10,000,000.00	10,000,000.00	5,488,315.00+	10,000,000.00	10,000,000.00
34001001/23020103/14000003 Provision for Solar Home System			12,750,000.00	12,750,000.00	12,750,000.00+		
34001001/23010119/14000004 Purchase and Installation of Solar Inverter @ LG Secretariat			9,000,000.00	9,000,000.00	9,000,000.00+		
34001001/23020103/14000005 Provision of Electricity at Nimbia Kanufi from Ung Hakimi			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020103/14000006 Provision of Rural Electrification from Keyya to Kanock Zik			10,000,000.00	10,000,000.00	10,000,000.00+	2,248,000.00	2,248,000.00
34001001/23020103/14000007 Installation of Solar Streetlights at the LG Secretariat		12,000,000.00	14,000,000.00	14,000,000.00	2,000,000.00+	7,000,000.00	7,000,000.00
34001001/23010119/14000008 Purchase of transformer		2,833,125.00		8,500,000.00	5,666,875.00+		
34001001/23020103/14000009 Provision of Solar Borehole /Motorized Boreholes			12,000,000.00	12,000,000.00	12,000,000.00+	35,000,000.00	35,000,000.00
34001001/23010119/14000010 Purchase of 14No 300KVA Transformers across the LG		2,049,125.00	27,000,000.00	27,000,000.00	24,950,875.00+	17,544,471.00	17,544,471.00
34001001/23020103/14000015 Construction/provision of rural electricity at Nindem H/Gad	4,611,214.00						
34001001/23050101/14000018 Extension And Stepping Down of Electricity	13,299,107.00						
34001001/23050101/14000019 Extention and Stepping Down of Electricity	3,000,000.00						
34001001/23020103/14000020 Extinction of Electricity To Atuku Phase 11	4,035,355.85	3,278,231.78	12,000,000.00	12,000,000.00	8,721,768.22+	15,000,000.00	15,000,000.00
34001001/23010119/14000021 Purchase of 50KVA Generating Set		150,000.00	6,000,000.00	6,000,000.00	5,850,000.00+	30,000,000.00	30,000,000.00
34001001/23020114/17000001 Road Maintenance		9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000002 Grading Literate Filling & Rolling of Roads Tafa		29,733,473.75	35,000,000.00	35,000,000.00	5,266,526.25+	4,300,000.00	4,300,000.00
34001001/23020114/17000020 Construction roads	3,279,770.00						
34001001/23050101/17000028 Surface Dressing of Roads		12,600,000.00	15,000,000.00	15,000,000.00	2,400,000.00+	10,000,000.00	10,000,000.00
Total	61,629,546.85	98,202,776.07	223,450,000.00	320,237,677.00	222,034,900.93+	280,642,471.00	280,642,471.00
Note 77 - Health							
21001001/23020106/04000001 Construction of Clinics across the LG		8,591,617.18	13,390,416.00	13,390,416.00	4,798,798.82+	8,000,000.00	8,000,000.00
21001001/23020106/04000002 Fencing of PHC across the LG			913,233.00	913,233.00	913,233.00+	5,000,000.00	5,000,000.00
21001001/23050101/04000003 Refuse Evacuation and Waste Management		14,400,000.00	20,000,000.00	20,000,000.00	5,600,000.00+		
21001001/23020106/04000004 Contribution to PHC Services		3,600,000.00	12,000,000.00	12,000,000.00	8,400,000.00+	30,000,000.00	30,000,000.00

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

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
21001001/23020106/04000007 Purchase of Solar Powered Refrigerator for Health Facilities						6,000,000.00	6,000,000.00
21001001/23030105/04000010 Renovation of Clinics across the LG		2,132,690.15	10,000,000.00	10,000,000.00	7,867,309.85+	12,000,000.00	12,000,000.00
21001001/23030105/04000011 Rehabilitation of Health Water Facilities			5,000,000.00	5,000,000.00	5,000,000.00+	12,000,000.00	12,000,000.00
21001001/23020106/04000017 Construction /Provision of Hospitals/ Health Centres				16,000,000.00	16,000,000.00+		
21001001/23010122/04000020 Purchase of medical equipments		4,461,033.07	18,000,000.00	36,000,000.00	31,538,966.93+	40,000,000.00	40,000,000.00
Total		33,185,340.40	79,303,649.00	113,303,649.00	80,118,308.60+	113,000,000.00	113,000,000.00
Note 79 - Education							
17001001/23020107/05000001 Construction of 1No Block of 2 Classrooms with Office at MPS			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,000.00
17001001/23020107/05000002 Fencing of Primary Schools across the LG						2,000,000.00	2,000,000.00
17001001/23050101/05000003 Food and Nutrition Programme		576,000.00	1,000,000.00	1,000,000.00	424,000.00+	7,000,000.00	7,000,000.00
17001001/23020111/05000005 Women and youth Empowerment			5,000,000.00	5,000,000.00	5,000,000.00+	60,000,000.00	60,000,000.00
17001001/23030106/05000006 Renovation of Primary School across the LG			20,000,000.00	20,000,000.00	20,000,000.00+	25,000,000.00	25,000,000.00
17001001/23020107/05000007 Provision for Vocational and Skills Development		500,000.00	7,750,000.00	7,750,000.00	7,250,000.00+	20,000,000.00	20,000,000.00
17001001/23010124/05000010 Purchase of teaching/learning aids equipments	1,652,651.00	10,830,000.00	12,500,000.00	22,500,000.00	11,670,000.00+	2,000,000.00	2,000,000.00
17001001/23010113/05000011 Purchase of Information Gadgets and Television	1,209,980.00						
17001001/23010112/05000012 Purchase of classroom furnitures		18,607,706.05	25,000,000.00	35,000,000.00	16,392,293.95+	3,000,000.00	3,000,000.00
17001001/23030106/05000017 Renovation of public School at Ung, Fari	9,645,768.00			18,000,000.00	18,000,000.00+		
17001001/23020107/05000018 Construction of a Block of two Classroom with an Office and	3,956,184.00						
17001001/23030106/05000019 Renovation/repairs of old local Govt. Education struction fo	2,520,848.00						
17001001/23050101/05000021 SHAWN II Programme	1,684,444.00	2,999,000.00	3,000,000.00	3,000,000.00	1,000.00+		
17001001/23020107/05000022 Construction of Exams Hall at Bakin Kogi and Mai Lafiya Tso	2,315,556.00		5,000,000.00	5,000,000.00	5,000,000.00+	15,000,000.00	15,000,000.00
17001001/23020107/05000024 Construction of one block of two classroom with office at Bi	7,648,816.00						
Total	30,634,247.00	33,512,706.05	84,250,000.00	122,250,000.00	88,737,293.95+	136,000,000.00	136,000,000.00

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin. and Finance							
25001001/11010001 Statutory Allocation	960,701,318.00	1,907,543,366.18	1,994,105,922.00	1,994,105,922.00	86,562,555.82-		
25001001/11010002 Share of VAT	402,471,661.65	256,018,125.65	495,737,105.00	495,737,105.00	239,718,979.35-		
25001001/11010003 Excess Crude	22,694,219.29						
25001001/11010004 Ecological Fund from FAAC	24,865,185.46						
25001001/11010006 NNPC Refunds		2,839,926.90			2,839,926.90+		
25001001/11010009 Refund from Paris Club (Paris Exit)	1,148,343.35						
25001001/11010011 10% IGR State Contribution			75,825,717.00	75,825,717.00	75,825,717.00-		
25001001/11010013 Exchange Rate Difference	40,889,949.75	3,187,902.76			3,187,902.76+		
25001001/11010019 Share of Forex Equalization		36,993,436.72			36,993,436.72+		
25001001/11010020 Excess Bank Charges Recovered		4,535,518.39			4,535,518.39+		
Total	1,452,770,677.50	2,211,118,276.60	2,565,668,744.00	2,565,668,744.00	354,550,467.40-		
TAXES							
25001001 - Department of Admin. and Finance							
25001001/12100005 Refunds		20,000.00			20,000.00+		
Total		20,000.00			20,000.00+		
LICENSES							
25001001 - Department of Admin. and Finance							
25001001/12020012 Bicycle/License			25,000.00	25,000.00	25,000.00-		
Total			25,000.00	25,000.00	25,000.00-		
RATES							
25001001 - Department of Admin. and Finance							
25001001/12030006 Shops And Kiosk Rates			25,000.00	25,000.00	25,000.00-		
25001001/12030007 Land use Charges (Private and Commercial Property)			150,000.00	150,000.00	150,000.00-		
Total			175,000.00	175,000.00	175,000.00-		
FEES							
25001001 - Department of Admin. and Finance							
25001001/12040003 Slaughter Fees			250,000.00	250,000.00	250,000.00-		
25001001/12040006 Naming of Street Registration Fees			60,000.00	60,000.00	60,000.00-		
25001001/12040022 Advertising Fees			4,550,000.00	4,550,000.00	4,550,000.00-		
25001001/12040031 Customary Right of Occupancy Fees			90,000.00	90,000.00	90,000.00-		
25001001/12040043 Birth/Death Registration Fees			495,000.00	495,000.00	495,000.00-		

SCHEDULE OF RECURRENT REVENUE – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/12040054 Parking Fees			2,000,000.00	2,000,000.00	2,000,000.00-		
25001001/12040072 Radio and Tv License Fees			380,000.00	380,000.00	380,000.00-		
25001001/12040074 On and Off Liquor Fees			50,000.00	50,000.00	50,000.00-		
25001001/12040089 Towing Of Vehicles Fees			25,000.00	25,000.00	25,000.00-		
25001001/12040100 Merriment and Road Closure Levies			1,544,712.00	1,544,712.00	1,544,712.00-		
25001001/12040101 Public Convenience Sewage and Refuse Disposal Fee			400,000.00	400,000.00	400,000.00-		
25001001/12040102 Fee Structure for Masts			1,500,000.00	1,500,000.00	1,500,000.00-		
25001001/12040103 Religious Places Establishment Fees			20,118.00	20,118.00	20,118.00-		
25001001/12040104 Other Levies and Fees			4,216,850.00	4,216,850.00	4,216,850.00-		
Total			15,581,680.00	15,581,680.00	15,581,680.00-		
FINES							
25001001 - Department of Admin. and Finance							
SALES							
25001001 - Department of Admin. and Finance							
EARNINGS							
25001001 - Department of Admin. and Finance							
25001001/12070012 Earning from Market			100,000.00	100,000.00	100,000.00-		
25001001/12070013 Earning from Motor Park			2,213,000.00	2,213,000.00	2,213,000.00-		
Total			2,313,000.00	2,313,000.00	2,313,000.00-		
RENT ON GOVERNMENT PROPERTIES							
25001001 - Department of Admin. and Finance							
RENT ON LAND AND OTHER PROPERTIES							
25001001 - Department of Admin. and Finance							
REPAYMENTS							
25001001 - Department of Admin. and Finance							
25001001/12100005 Refunds		20,000.00			20,000.00+		
Total		20,000.00			20,000.00+		
INVESTMENT INCOME							
25001001 - Department of Admin. and Finance							

SCHEDULE OF RECURRENT REVENUE – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
INTEREST EARNED							
25001001 - Department of Admin. and Finance							
MISCELLANEOUS							
25001001 - Department of Admin. and Finance							
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin. and Finance							
25001001/12150001 Withholding Taxes due to FIRS	6,120,424.40	2,365,938.20			2,365,938.20+		
25001001/12150002 VAT due to FIRS		1,786,402.06			1,786,402.06+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	110,504.56	9,056,576.94			9,056,576.94+		
25001001/12150005 Deposits		4,220,000.00			4,220,000.00+		
25001001/12150008 10% Contract Retention Fee	1,532,954.15						
25001001/12150010 WHT Due to B.I.R.		2,288,588.81			2,288,588.81+		
25001001/12150012 NULGE Deductions	9,446,452.75						
25001001/12150013 MHWU Deductions		3,518,917.60			3,518,917.60+		
25001001/12150030 Refund of Undrawn Salary		5,247,410.92			5,247,410.92+		
25001001/12150032 Nut Deduction	6,527,917.53						
25001001/12150034 Nutendwel Deduction	18,829,854.28						
25001001/12150039 AOPSHON	90,000.00						
Total	42,658,107.67	28,483,834.53			28,483,834.53+		

SCHEDULE OF PERSONNEL AND OVERHEAD COST

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/21010101 Basic Salary	171,550,589.43	285,599,929.00	285,799,930.00	359,049,957.00	73,450,028.00+	168,300,979.00	176,716,028.00
Sub Total - Personnel Cost	171,550,589.43	285,599,929.00	285,799,930.00	359,049,957.00	73,450,028.00+	168,300,979.00	176,716,028.00
25001001/22020101 Local Travel and Transport - Training		10,394,940.00	10,480,000.00	10,480,000.00	85,060.00+	36,000,000.00	36,000,000.00
25001001/22020102 Local Travel and Transport - Others		5,199,990.00	5,200,000.00	5,200,000.00	10.00+	10,200,000.00	10,200,000.00
25001001/22020106 Duty tour Allowance-Civil Servant	37,200,787.03	21,797,353.14	21,800,000.00	21,800,000.00	2,646.86+	1,800,000.00	1,800,000.00
25001001/22020203 Internet Access Charges						1,200,000.00	1,200,000.00
25001001/22020203 Satellite Broadcasting Access Charges		6,740,000.00	6,800,000.00	6,800,000.00	60,000.00+	800,000.00	800,000.00
25001001/22020205 Settlement of Water Bill	9,999,900.00						
25001001/22020210 Upkeep Of Traditional Rulers	1,583,000.00						
25001001/22020301 Office Stationeries/Computer Consumables	28,419,700.00	22,368,479.00	22,368,480.00	22,368,480.00	1.00+	2,368,480.00	2,368,480.00
25001001/22020303 Newspapers	508,000.00		1,104,000.00	1,104,000.00	1,104,000.00+	504,000.00	504,000.00
25001001/22020305 Printing of Non Security Documents	4,570,600.00	10,117,550.00	10,200,000.00	10,200,000.00	82,450.00+	3,600,000.00	3,250,000.00
25001001/22020306 Printing of Security Documents	1,060,000.00	3,499,000.00	3,500,000.00	3,500,000.00	1,000.00+	3,500,000.00	3,500,000.00
25001001/22020311 Food Stuff/ Catering Materials Supplies		1,991,400.00	2,000,000.00	2,000,000.00	8,600.00+		
25001001/22020314 Provision of Service Materials		2,330,000.00	2,400,000.00	2,400,000.00	70,000.00+	5,400,000.00	5,400,000.00
25001001/22020401 Maintenance of Motor Vehicle /Transport Equipment		7,019,000.00	7,070,000.00	7,070,000.00	51,000.00+	2,070,000.00	2,070,000.00
25001001/22020402 Maintenance of Office Furniture	360,000.00						
25001001/22020403 Maintenance of Office Building Residential Qtrs		999,990.00	1,000,000.00	1,000,000.00	10.00+	1,000,000.00	1,000,000.00
25001001/22020405 Maintenance of Plants & Generators		2,009,800.00	2,040,000.00	2,040,000.00	30,200.00+	2,040,000.00	2,040,000.00
25001001/22020503 Contribution to Training Fund			9,530,000.00	9,530,000.00	9,530,000.00+	5,530,000.00	5,530,000.00
25001001/22020505 Workshops & Seminars	5,543,200.00	2,383,000.00	2,400,000.00	2,400,000.00	17,000.00+	2,400,000.00	2,400,000.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		490,000.00	500,000.00	500,000.00	10,000.00+		
25001001/22020601 Security Services		59,969,322.00	60,000,000.00	60,000,000.00	30,678.00+		
25001001/22020604 Security Vote (Including Operations)	44,786,500.00	161,911,000.00	162,000,000.00	162,000,000.00	89,000.00+	10,117,500.00	9,637,500.00
25001001/22020606 Physical Security	59,945,500.00	59,999,990.00	60,000,000.00	60,000,000.00	10.00+	36,000,000.00	36,000,000.00
25001001/22020703 Legal Services		4,000,000.00	4,000,000.00	4,000,000.00			
25001001/22020711 Other Consulting Services	1,960,200.00						
25001001/22020713 5% Incentives for Revenue Officers		3,920,000.00	4,000,000.00	4,000,000.00	80,000.00+	4,000,000.00	4,000,000.00
25001001/22020901 Bank Charges (Other Than interest)		1,556,809.67	1,560,000.00	1,560,000.00	3,190.33+	1,560,000.00	2,650,000.00
25001001/22020902 Insurance for Local Government Property	120,000.00						
25001001/22021001 Refreshment & Meals	22,233,493.34	2,074,999.00	2,075,000.00	2,075,000.00	1.00+	950,000.00	950,000.00
25001001/22021002 Honorarium & Sitting Allowance		6,711,000.00	6,750,000.00	6,750,000.00	39,000.00+	3,400,000.00	3,400,000.00
25001001/22021003 Publicity Advert & Briefing		5,509,500.00	5,520,000.00	5,520,000.00	10,500.00+	2,400,000.00	2,400,000.00
25001001/22021006 Postages & Courier Services	24,000.00						
25001001/22021007 Welfare Packages		11,297,490.00	11,297,500.00	11,297,500.00	10.00+	7,500,000.00	7,500,000.00
25001001/22021013 Promotion		5,945,000.00	6,000,000.00	6,000,000.00	55,000.00+	900,000.00	900,000.00
25001001/22021014 Annual Budget Expenses and Administration	8,010,615.42	12,951,831.40	12,961,686.00	12,961,686.00	9,854.60+	11,872,000.00	11,872,000.00
25001001/22021030 Miscellaneous Expenses	4,999,000.00	300,000.00	300,000.00	300,000.00			
25001001/22021034 Benefit to Elected/Appointed Officials		10,877,299.00	10,877,300.00	10,877,300.00	1.00+	48,877,300.00	48,877,300.00
25001001/22021035 Local Government Election	4,969,500.00						
25001001/22021040 Monitoring of Budget	2,999,000.00	2,300,000.00	2,346,000.00	2,346,000.00	46,000.00+	2,346,000.00	2,346,000.00
25001001/22021066 Repatriation poster and destitution		2,950,000.00	3,000,000.00	3,000,000.00	50,000.00+		

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

SCHEDULE OF PERSONNEL AND OVERHEAD COST – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021071 Remuneration of Traditional and Title Holders		11,911,000.00	12,000,000.00	12,000,000.00	89,000.00+	480,000.00	480,000.00
25001001/22021076 Retirement Bond Redemption Fund	6,999,000.00						
25001001/22021077 Local Government Reforms	4,592,830.31	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00+		
25001001/22021078 Statistics/DATA Collection General		2,240,000.00	2,240,000.00	2,240,000.00		2,240,000.00	2,240,000.00
25001001/22021079 Logistics for General Election		19,999,000.00	20,000,000.00	20,000,000.00	1,000.00+	10,000,000.00	10,000,000.00
Sub Total Overhead Cost	250,884,826.10	488,264,743.21	500,319,966.00	500,319,966.00	12,055,222.79+	221,055,280.00	221,315,280.00
Total Recurrent Expenditure	422,435,415.53	773,864,672.21	786,119,896.00	859,369,923.00	85,505,250.79+	389,356,259.00	398,031,308.00
15001001 - DEPARTMENT OF AGRIC AND FORESTRY							
15001001/22020316 Vet Drugs		1,073,000.00	1,500,000.00	1,500,000.00	427,000.00+	2,000,000.00	2,000,000.00
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows	6,435,728.86	1,800,000.00	2,000,000.00	2,000,000.00	200,000.00+		
Sub Total Overhead Cost	6,435,728.86	2,873,000.00	3,500,000.00	3,500,000.00	627,000.00+	2,000,000.00	2,000,000.00
Total Recurrent Expenditure	6,435,728.86	2,873,000.00	3,500,000.00	3,500,000.00	627,000.00+	2,000,000.00	2,000,000.00
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/22020201 Electricity Charges	1,259,000.00	4,143,750.00	4,200,000.00	4,200,000.00	56,250.00+	1,200,000.00	1,200,000.00
34001001/22020205 Settlement of Water Bill	599,832.00	319,776.00	400,000.00	400,000.00	80,224.00+	1,200,000.00	1,200,000.00
34001001/22020210 Upkeep Of Traditional Rulers		1,364,000.00	1,365,000.00	1,365,000.00	1,000.00+	410,000.00	410,000.00
34001001/22020404 Maintenance of Office / IT Equipments		1,999,999.00	2,000,000.00	2,000,000.00	1.00+		
34001001/22020406 Other maintenance Services	8,664,000.00						
34001001/22020415 Maintenance of Boreholes		12,700,000.00	12,800,000.00	12,800,000.00	100,000.00+	21,600,000.00	21,600,000.00
34001001/22020801 Motor Vehicle Fuel Cost	2,229,500.00						
34001001/22020803 Plant /Generator Fuel Cost	920,000.00						
Sub Total Overhead Cost	13,672,332.00	20,527,525.00	20,765,000.00	20,765,000.00	237,475.00+	24,410,000.00	24,410,000.00
Total Recurrent Expenditure	13,672,332.00	20,527,525.00	20,765,000.00	20,765,000.00	237,475.00+	24,410,000.00	24,410,000.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEV.							
17001001/22020504 Mass Literacy/Formal Adult Education		2,625,000.00	3,000,000.00	3,000,000.00	375,000.00+	3,000,000.00	3,000,000.00
17001001/22021003 Publicity Advert & Briefing	3,734,608.46						
17001001/22021009 Sporting Activities	7,289,000.00	6,806,000.00	6,965,000.00	6,965,000.00	159,000.00+	2,990,000.00	2,990,000.00
17001001/22021018 Gender/Women Empowerment		8,952,531.40	9,000,000.00	9,000,000.00	47,468.60+	15,000,000.00	15,000,000.00
17001001/22021021 Local Cultural Festival/Cultural and Festival of Arts	3,991,000.00	4,624,000.00	4,625,000.00	4,625,000.00	1,000.00+	2,625,000.00	2,625,000.00
17001001/22021025 NYSC Allowance	5,615,500.00	1,741,500.00	1,800,000.00	1,800,000.00	58,500.00+	1,800,000.00	1,800,000.00
17001001/22021047 Overhead to Primary School		2,902,000.00	3,000,000.00	3,000,000.00	98,000.00+	3,000,000.00	3,000,000.00
17001001/22021052 System & Services of PHC	10,000,000.00						
17001001/22021067 Poverty Alleviation		7,448,000.00	7,500,000.00	7,500,000.00	52,000.00+	7,500,000.00	7,500,000.00
Sub Total Overhead Cost	30,630,108.46	35,099,031.40	35,890,000.00	35,890,000.00	790,968.60+	35,915,000.00	35,915,000.00
Total Recurrent Expenditure	30,630,108.46	35,099,031.40	35,890,000.00	35,890,000.00	790,968.60+	35,915,000.00	35,915,000.00
21001001 - DEPARTMENT OF HEALTH CARE							

SCHEDULE OF PERSONNEL AND OVERHEAD COST – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
21001001/21010101 Basic Salary	10,000,000.00	101,915,154.55	101,921,487.00	101,921,487.00	6,332.45+	129,228,178.00	135,689,587.00
Sub Total - Personnel Cost	10,000,000.00	101,915,154.55	101,921,487.00	101,921,487.00	6,332.45+	129,228,178.00	135,689,587.00
21001001/22020307 Drugs & Medical Supplies	16,025,408.00	7,180,000.00	7,240,000.00	7,240,000.00	60,000.00+	4,740,000.00	4,740,000.00
21001001/22020605 Cleaning & Fumigation Services		7,200,000.00	7,300,000.00	7,300,000.00	100,000.00+	2,717,500.00	2,717,500.00
21001001/22020807 Contribution of Water Board for the Purchase of Diesel		1,970,000.00	2,000,000.00	2,000,000.00	30,000.00+	3,600,000.00	3,600,000.00
21001001/22021001 Refreshment & Meals		15,100,000.00	15,120,000.00	15,120,000.00	20,000.00+	12,120,000.00	12,120,000.00
21001001/22021004 Medical Expenses		1,669,400.00	1,750,000.00	1,750,000.00	80,600.00+	4,750,000.00	4,750,000.00
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services	2,950,000.00						
21001001/22021027 IPDS		14,800,000.00	15,000,000.00	15,000,000.00	200,000.00+		
21001001/22021047 Overhead to Primary School		5,620,000.00	5,709,584.00	5,709,584.00	89,584.00+	19,070,686.00	19,070,686.00
21001001/22021051 (CEEDS) Community Economic Empowerment Dev. Strat.	846,000.00						
21001001/22021052 System & Services of PHC		8,655,207.67	8,696,574.00	8,696,574.00	41,366.33+	8,696,573.00	8,696,573.00
21001001/22021054 Community Management of Acute Malnutrition		2,800,000.00	3,000,000.00	3,000,000.00	200,000.00+	6,052,000.00	6,052,000.00
21001001/22021080 Infant and Young Child feeding (IYCF)		7,125,000.00	7,200,000.00	7,200,000.00	75,000.00+	3,200,000.00	3,200,000.00
Sub Total Overhead Cost	19,821,408.00	72,119,607.67	73,016,158.00	73,016,158.00	896,550.33+	64,946,759.00	64,946,759.00
Total Recurrent Expenditure	29,821,408.00	174,034,762.22	174,937,645.00	174,937,645.00	902,882.78+	194,174,937.00	200,636,346.00
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution for Primary Education - Basic Salary	617,053,553.16	837,944,965.93	837,954,179.00	860,120,542.00	22,175,576.07+	726,131,887.00	762,438,482.00
Total	617,053,553.16	837,944,965.93	837,954,179.00	860,120,542.00	22,175,576.07+	726,131,887.00	762,438,482.00
SOCIAL BENEFITS							
DEPARTMENT OF ADMIN AND FINANCE							
25001001/22010102 Contribution to Local Government Pension Fund		170,000,000.00	177,312,880.00	221,456,719.00	51,456,719.00+	55,712,880.00	55,712,880.00
25001001/22010105 10% Contributory Pension Funds				44,143,839.00	44,143,839.00+		
Total		170,000,000.00	177,312,880.00	265,600,558.00	95,600,558.00+	55,712,880.00	55,712,880.00

SCHEDULE OF CAPITAL RECEIPTS

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed 2020	Proposed 2021
DOMESTIC GRANTS	₦	₦	₦	₦	₦	₦	₦
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010101 Transfer to CRF	172,511,876.05	309,310,798.99	547,383,824.00		309,310,798.99-	990,128,556.00	990,128,556.00
Total	172,511,876.05	309,310,798.99	547,383,824.00		309,310,798.99-	990,128,556.00	990,128,556.00
OTHER CAPITAL RECEIPTS							
MISCELLANEOUS							
INTERNAL LOANS AND CREDIT							
25001001/14000001 Loans from Commercial Bank		25,000,000.00			25,000,000.00-		
Total		25,000,000.00			25,000,000.00-		
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	172,511,876.05	334,310,798.99	547,383,824.00		334,310,798.99-	990,128,556.00	990,128,556.00

SCHEDULE OF CAPITAL BY ORGANISATION BY PROGRAMME/PROJECTS

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
25001001-DEPARTMENT OF ADMIN AND FINANCE							
25001001/23020118/02000001 Provision of Bill Boards		1,635,000.00	6,000,000.00	6,000,000.00	4,365,000.00+	5,000,000.00	5,000,000.00
25001001/23010129/02000002 Purchase of Information Gadgets and Televisions		500,000.00	6,000,000.00	6,000,000.00	5,500,000.00+	2,400,000.00	2,400,000.00
25001001/23030103/06000004 Renovation of burnt Chairman's temporary house	50,000.00						
25001001/23030101/06000005 Renovation of Godogodo Development Area Building		3,017,126.18	10,000,000.00	10,000,000.00	6,982,873.82+	8,100,000.00	8,100,000.00
25001001/23010113/11000001 Purchase of computer/accsories		846,000.00	3,000,000.00	3,000,000.00	2,154,000.00+	10,000,000.00	10,000,000.00
25001001/23010113/11000002 Supply and Installation of Digital Panasonic Intercoms Syste			5,270,000.00	5,270,000.00	5,270,000.00+	20,000,000.00	20,000,000.00
25001001/23020101/13000002 Construction of Office at the LG Secretariat						50,000,000.00	50,000,000.00
25001001/23020101/13000004 Construction of Toilets at the LG Secretariat						25,000,000.00	25,000,000.00
25001001/23050101/13000008 Design and Consultancy Services						10,000,000.00	10,000,000.00
25001001/23050101/13000010 Payment of Capital Liabilities						22,000,000.00	22,000,000.00
25001001/23030121/13000012 Rehabilitation/repairs of office building	2,165,000.00	4,333,530.99	20,000,000.00	34,400,000.00	30,066,469.01+		
25001001/23010105/13000013 Purchase of official car	5,000,000.00						
25001001/23020118/13000015 Provision of Facilities for Security Agencies			20,000,000.00	20,000,000.00	20,000,000.00+	10,000,000.00	10,000,000.00
25001001/23010123/13000016 Purchase of Fire Fighting Truck						15,000,000.00	15,000,000.00
25001001/23010105/13000017 Purchase of Official Vehicles		6,999,990.00	7,000,000.00	7,000,000.00	10.00+	20,000,000.00	20,000,000.00
25001001/23030121/13000018 Rehabilitation /Completion of LG Offices						2,000,000.00	2,000,000.00
25001001/23030124/13000020 Rehabilitation /Fencing of Motor Parks and Town Hall at Hay						15,855,801.00	15,855,801.00
25001001/23030101/13000021 Rehabilitation of LG Staff Quarters		2,530,460.00	15,000,000.00	15,000,000.00	12,469,540.00+	70,155,750.00	70,155,750.00
25001001/23050101/13000030 Clearing and Fencing of Old Kafanchan Market Site	10,590,000.00						
25001001/23020125/14000016 Construction/provision of installation of solar energy		4,335,000.00					
Total	22,140,000.00	19,862,107.17	92,270,000.00	106,670,000.00	86,807,892.83+	285,511,551.00	285,511,551.00
15001001-DEPARTMENT OF AGRICULTURE AND FORESTRY							
15001001/23020113/01000005 Construction of Abattoirs						20,000,000.00	20,000,000.00
15001001/23040102/01000009 Erosion and flood control		9,807,918.75	17,000,000.00	17,000,000.00	7,192,081.25+		
15001001/23010127/01000014 Procurement of Agricultural Farm Equipment		4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00+	40,000,000.00	40,000,000.00
15001001/23010127/01000016 Purchase of irrigation pumps			2,400,000.00	2,400,000.00	2,400,000.00+	20,000,000.00	20,000,000.00
15001001/23010127/01000024 Purchase of farm implements		4,260,625.00	5,000,000.00	5,000,000.00	739,375.00+	40,000,000.00	40,000,000.00
15001001/23050101/01000025 Cattle Route Tracing and Demarcation						20,000,000.00	20,000,000.00
Total		18,068,543.75	29,400,000.00	29,400,000.00	11,331,456.25+	140,000,000.00	140,000,000.00
34001001-DEPARTMENT OF WORK AND INFRASTRUCTURE							
34001001/23020104/06000001 Construction of Surface Dressing of Staff quarters/Low Castro	16,065,400.00						
34001001/23010101/06000003 Purchase/Acquisition Of Land		2,987,335.43	5,000,000.00	5,000,000.00	2,012,664.57+	30,000,000.00	30,000,000.00
34001001/23020104/06000010 Completion of Chairman's House						25,000,000.00	25,000,000.00
34001001/23020105/09000001 Construction of Culverts across the LGA		9,180,829.63	10,000,000.00	10,000,000.00	819,170.37+	30,050,000.00	30,050,000.00
34001001/23020105/10000002 Maintenance /Construction of Drainages						2,000,000.00	2,000,000.00
34001001/23030104/10000004 Rehabilitation of 40No Borehole across the 12 wards		179,500.00	15,000,000.00	15,000,000.00	14,820,500.00+	12,500,000.00	12,500,000.00
34001001/23030104/10000019 Rehabilitation of 40Nos Boreholes	2,934,600.00						
34001001/23020105/10000023 Drilling of Hand Pump Boreholes across the 12 wards		2,253,000.00	3,059,991.00	3,059,991.00	806,991.00+	30,000,000.00	30,000,000.00
34001001/23020105/10000024 Construction/provision of bore holes	12,120,000.00						
34001001/23020105/10000027 Drilling of Borehole With Hand Pumps	2,234,100.00						

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

SCHEDULE OF CAPITAL BY ORGANISATION BY PROGRAMME/PROJECTS – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23010119/13000001 Purchase of Lighting Equipment		499,000.00	500,000.00	500,000.00	1,000.00+		
34001001/23030104/13000014 Rehabilitation/Repairs - Water Facilities				88,287,677.00	88,287,677.00+		
34001001/23030124/13000018 Rehabilitation/Repairs of Kafanchan Main market		9,200,470.48	10,200,000.00	10,200,000.00	999,529.52+		
34001001/23030103/13000031 Renovation of Works Dept						30,000,000.00	30,000,000.00
34001001/23020114/13000032 Grading/Late rite Filling and Rolling	13,210,900.00						
34001001/23020103/14000001 Energizing and Stepping Down of Electricity		4,511,685.00	10,000,000.00	10,000,000.00	5,488,315.00+	10,000,000.00	10,000,000.00
34001001/23020103/14000003 Provision for Solar Home System			12,750,000.00	12,750,000.00	12,750,000.00+		
34001001/23010119/14000004 Purchase and Installation of Solar Inverter @ LG Secretariat			9,000,000.00	9,000,000.00	9,000,000.00+		
34001001/23020103/14000005 Provision of Electricity at Nimbia Kanufi from Ung. Hakimi			10,000,000.00	10,000,000.00	10,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020103/14000006 Provision of Rural Electrification from Keyya to Kanock Zik			10,000,000.00	10,000,000.00	10,000,000.00+	2,248,000.00	2,248,000.00
34001001/23020103/14000007 Installation of Solar Streetlights at the L.G. Secretarial		12,000,000.00	14,000,000.00	14,000,000.00	2,000,000.00+	7,000,000.00	7,000,000.00
34001001/23010119/14000008 Purchase of transformer		2,833,125.00		8,500,000.00	5,666,875.00+		
34001001/23020103/14000009 Provision of Solar Borehole/Motorized Boreholes			12,000,000.00	12,000,000.00	12,000,000.00+	35,000,000.00	35,000,000.00
34001001/23010119/14000010 Purchase of 14No 300KVA Transformers across the LG		2,049,125.00	27,000,000.00	27,000,000.00	24,950,875.00+	17,544,471.00	17,544,471.00
34001001/23020103/14000015 Construction/provision of rural electricity at Nindem H/Gad	4,611,214.00						
34001001/23050101/14000018 Extension And Stepping Down of Electricity	13,299,107.00						
34001001/23050101/14000019 Extension and Stepping Down of Electricity	3,000,000.00						
34001001/23020103/14000020 Extension of Electricity To Atuku Phase I	4,035,355.85	3,278,231.78	12,000,000.00	12,000,000.00	8,721,768.22+	15,000,000.00	15,000,000.00
34001001/23010119/14000021 Purchase of 50KVA Generating Set		150,000.00	6,000,000.00	6,000,000.00	5,850,000.00+	30,000,000.00	30,000,000.00
34001001/23050101/14000024 Electrification work at Ninte town Godogodo - Golkofa	4,920,000.00						
34001001/23050101/14000025 Electrification work at Kiti town (ongoing)	4,637,500.00						
34001001/23050101/14000027 Electrification at Nimbia	7,000,000.00						
34001001/23020103/14000028 Electrification Works at Ninte Kiti Jaginci to Kogum Rive		99,561,287.55	137,250,000.00	137,250,000.00	37,688,712.45+	4,974,534.00	4,974,534.00
34001001/23020103/14000029 Stepping down of electricity at Godogodo - Hayin Gada Biyu -		29,497,675.41	30,000,000.00	30,000,000.00	502,324.59+		
34001001/23010119/14000030 Purchase of Lighting Equipment		167,362.59	500,000.00	500,000.00	332,637.41+		
34001001/23020114/17000001 Road Maintenance		9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000002 Grading Literate Filling & Rolling of Roads Tafan		29,733,473.75	35,000,000.00	35,000,000.00	5,266,526.25+	4,300,000.00	4,300,000.00
34001001/23020114/17000020 Construction roads	3,279,770.00						
34001001/23030113/17000021 Rehabilitation/repairs of roads	17,464,682.20			75,556,524.00	75,556,524.00+		
34001001/23050101/17000028 Surface Dressing of Roads		12,600,000.00	15,000,000.00	15,000,000.00	2,400,000.00+	10,000,000.00	10,000,000.00
34001001/23020114/17000029 Construction of Kafanchan town road from Zauru to Makabarta	10,925,000.00						
Total	119,737,629.05	229,682,101.62	394,259,991.00	566,604,192.00	336,922,090.38+	315,617,005.00	315,617,005.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT							
17001001/23020107/05000001 Construction of 1No Block of 2 Classrooms with Office at MPS			5,000,000.00	5,000,000.00	5,000,000.00+	2,000,000.00	2,000,000.00
17001001/23020107/05000002 Fencing of Primary Schools across the LG						2,000,000.00	2,000,000.00
17001001/23050101/05000003 Food and Nutrition Programme		576,000.00	1,000,000.00	1,000,000.00	424,000.00+	7,000,000.00	7,000,000.00
17001001/23020111/05000005 Women and youth Empowerment			5,000,000.00	5,000,000.00	5,000,000.00+	60,000,000.00	60,000,000.00
17001001/23030106/05000006 Renovation of Primary School across the LG			20,000,000.00	20,000,000.00	20,000,000.00+	25,000,000.00	25,000,000.00
17001001/23020107/05000007 Provision for Vocational and Skills Development		500,000.00	7,750,000.00	7,750,000.00	7,250,000.00+	20,000,000.00	20,000,000.00
17001001/23010124/05000010 Purchase of teaching/learning aids equipments	1,652,651.00	10,830,000.00	12,500,000.00	22,500,000.00	11,670,000.00+	2,000,000.00	2,000,000.00
17001001/23010113/05000011 Purchase of Information Gadgets and Television	1,209,980.00						
17001001/23010112/05000012 Purchase of classroom furniture's		18,607,706.05	25,000,000.00	35,000,000.00	16,392,293.95+	3,000,000.00	3,000,000.00

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

SCHEDULE OF CAPITAL BY ORGANISATION BY PROGRAMME/PROJECTS – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23030106/05000017 Renovation of public School at Ung Fari	9,645,768.00			18,000,000.00	18,000,000.00+		
17001001/23020107/05000018 Construction of a Block of two Classroom with an Office and	3,956,184.00						
17001001/23030106/05000019 Renovation/repairs of old local Govt. Education Construction	2,520,848.00						
17001001/23050101/05000021 SHAWN II Programme	1,684,444.00	2,999,000.00	3,000,000.00	3,000,000.00	1,000.00+		
17001001/23020107/05000022 Construction of Exams Hall at Bakin Kogi and Mai Lafiya Tso	2,315,556.00		5,000,000.00	5,000,000.00	5,000,000.00+	15,000,000.00	15,000,000.00
17001001/23020107/05000024 Construction of one block of two classroom with office at Bi	7,648,816.00						
Total	30,634,247.00	33,512,706.05	84,250,000.00	122,250,000.00	88,737,293.95+	136,000,000.00	136,000,000.00
21001001 -PRIMARY HEALTH CARE DEPARTMENT.							
21001001/23020106/04000001 Construction of Clinics across the LG		8,591,617.18	13,390,416.00	13,390,416.00	4,798,798.82+	8,000,000.00	8,000,000.00
21001001/23020106/04000002 Fencing of PHC across the LG			913,233.00	913,233.00	913,233.00+	5,000,000.00	5,000,000.00
21001001/23050101/04000003 Refuse Evacuation and Waste Management		14,400,000.00	20,000,000.00	20,000,000.00	5,600,000.00+		
21001001/23020106/04000004 Contribution to PHC Services		3,600,000.00	12,000,000.00	12,000,000.00	8,400,000.00+	30,000,000.00	30,000,000.00
21001001/23020106/04000007 Purchase of Solar Powered Refrigerator for Health Facilities						6,000,000.00	6,000,000.00
21001001/23030105/04000010 Renovation of Clinics across the LG		2,132,690.15	10,000,000.00	10,000,000.00	7,867,309.85+	12,000,000.00	12,000,000.00
21001001/23030105/04000011 Rehabilitation of Health Water Facilities			5,000,000.00	5,000,000.00	5,000,000.00+	12,000,000.00	12,000,000.00
21001001/23020106/04000017 Construction/ Provision of Hospitals/ Health Centres				16,000,000.00	16,000,000.00+		
21001001/23010122/04000020 Purchase of medical equipments		4,461,033.07	18,000,000.00	36,000,000.00	31,538,966.93+	40,000,000.00	40,000,000.00
Total		33,185,340.40	79,303,649.00	113,303,649.00	80,118,308.60+	113,000,000.00	113,000,000.00
NEW DEVELOPMENT AREA							
Grand Total	172511876.1	334310799	679483640	938227841	603917042+	990128556	990128556

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF JEMA'A LOCAL GOVERNMENT

SUBMITTED TO :

KADUNA STATE HOUSE OF ASSEMBLY

PROFILE OF ELECTED OFFICIALS

Hon. Danjuma Peter Averik	Executive Chairman
Hon. Iko Nyanzum	Elected Councilor - Bedde Ward
Hon. Danladi Nyella	Elected Councilor - Asso Ward
Hon. Aminu Jafaru	Elected Councilor - Kafanchan A Ward
Hon. Christopher Yakubu Philip	Elected Councilor - Kaninkon Ward
Hon. Ayuba Luka Black	Elected Councilor - Takau Ward
Hon. Mamuda Zephanah Habu	Elected Councilor - Maigizo Ward
Hon. Emmanuel Kahu	Elected Councilor - Atuku Ward
Hon. Nuhu Moses Chumbis	Elected Councilor - Majority Leader Gidan W. Ward
Hon. Tanko Usman	Elected Councilor - Godogodo Ward
Hon. Bitrus Enoch Dankr	Elected Councilor - Jagindi Ward
Hon. Zakari Bala Mohammed	Elected Councilor - Minority Leader Kaf. B Ward
Hon. Amos Samaila	Elected Councilor - Local Government Secretary

MANAGEMENT STAFF

Alh. Mohammed Kabir Usman	Director Admin & Finance
Alh. Shehu Aliyu Magaji	Local Government Treasurer
Mrs. Grace Bako Dauke	Director Agriculture & Forestry
Mrs. Jummai Yero	Director Education & Social Development
Mr. Philip Damina	Director Works and Infrastructure
Mrs. Sarah Dadai	Director Primary Health Care

RECORD KEEPING:

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

CASH FLOW STATEMENTS

RECEIPTS:

During the year, the Local Government received the sum of two billion, two hundred and thirty-nine million, six hundred and twenty-two thousand, one hundred and eleven naira, thirteen kobo (N2,239,622,111.13) only. This is made up of the following:

Statutory Allocation	-	N1,955,100,150.95	87.30%
Value Added Tax	-	N256,016,125.65	11.43%
Independent Revenue	-	N20,000.00	
Below the Line Receipt	-	<u>N28,483,834.53</u>	<u>1.27%</u>
Total	=	<u>N2,239,622,111.13</u>	<u>100.00</u>

From the above presentation, statutory allocation and value added tax sum up to N2,211,116,276.60 which represents 98.73% of the total receipts. Independent revenue on the other hand represents only 0.001% of the total receipts. This signifies over dependence on the federation account. This Local Government has great revenue potentials; therefore, the N20,000.00 realised is nothing but a mockery of the system. The revenue consultant and the management should advance reasons for this show of shame.

PAYMENTS:

Total payments during the year amounted to two billion, three hundred and seventy-seven million, one hundred and thirty eight thousand, five hundred and ninety naira, twenty-eight kobo (N2,377,138,590.28) only. This is made up of the following:

Recurrent Expenditure	-	N2,042,827,791.29	85.94%
Capital Expenditure	-	<u>N334,310,798.99</u>	<u>14.06%</u>
Total	=	<u>N2,377,138,590.28</u>	<u>100.00%</u>

From the above, recurrent expenditure took 85.94% of the expenditure leaving only 14.06% to capital expenditure. Even though the capital expenditure has increased from N172,511,876.05 last year to N334.3 million this year, the Local Government will do well if the capital expenditure is further boosted, as it will have impact on the lives of the rural dwellers.

STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS:

The total investments stood at N8,000,000.00 only. As in previous years, no dividends have accrued from the investments and there are no prospects in the near future as most of the companies are either dead or struggling to survive. Management should look out for better performing stocks and invest in.

TREASURIES AND BANKS

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

UBA Capital Account No 1017740930	-	N47,265,577.81
UBA Main Account No 102xxxxx65	-	N429,868.72
Total		=<u>N47,695,446.53</u>

These balances have been verified and certified by me.

ADVANCES AND DEPOSITS

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



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

PART 3

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

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

JEMA'A LOCAL GOVERNMENT

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

SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT

MONTHS FAAC	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	182,107,094.50	149,889,164.41	15,564,721.33	16,653,208.76
FEBRUARY	171,837,034.25	142,812,914.07	10,868,314.40	18,156,075.78
MARCH	171,112,566.14	138,860,085.10	18,726,757.85	13,525,723.19
APRIL	154,622,508.37	142,667,395.28	1,275,803.24	10,679,309.85
MAY	168,763,526.32	141,049,673.34	6,775,137.02	20,938,715.96
JUNE	191,367,567.48	141,699,837.67	17,902,075.43	31,765,654.38
JULY	207,650,828.98	143,242,312.94	28,860,291.98	35,548,224.06
AUGUST	198,011,081.71	146,725,496.22	23,347,740.74	27,937,844.75
SEPTEMBER	195,384,653.42	148,169,209.54	8,481,298.54	38,734,145.34
OCTOBER	198,027,571.45	184,111,466.44	13,916,105.01	0.00
NOVEMBER	195,264,309.00	192,365,831.43	2,898,477.57	1,659,074.17
DECEMBER	176,969,514.98	114,956,492.68	79,624,926.76	-17,611,904.46
TOTAL	2,211,118,256.60	1,786,549,879.12	228,241,649.87	197,986,071.78

Jema'a 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	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
JANUARY	158,134,584.52	23,687,332.49	285,177.49						182,107,094.50	
FEBRUARY	144,242,951.31	24,752,632.34	189,930.02	2,651,520.58					171,837,034.25	
MARCH	136,966,820.36	20,042,896.08	245,925.78	1,311,143.98			12,545,779.94		171,112,566.14	
APRIL	129,129,792.66	18,748,968.89	187,649.47		2,839,926.90		3,716,170.45		154,622,508.37	
MAY	148,500,612.45	20,034,543.83	228,370.04						168,763,526.32	
JUNE	166,212,909.95	24,819,696.43	334,961.10						191,367,567.48	
JULY	181,744,405.37	25,605,427.31	300,996.30						207,650,828.98	
AUGUST	177,073,711.85	20,643,955.32	293,414.54						198,011,081.71	
SEPTEMBER	178,280,087.71	16,233,022.27	298,689.61	572,853.83					195,384,653.42	
OCTOBER	173,490,953.67	18,583,016.10	273,747.89				5,679,853.79		198,027,571.45	
NOVEMBER	171,097,852.09	23,844,135.82	322,321.09						195,264,309.00	
DECEMBER	142,668,684.24	19,022,498.77	226,719.43				15,051,612.54		176,969,514.98	
TOTAL	1,907,543,366.18	256,018,125.65	3,187,902.76	4,535,518.39		2,839,926.90	36,993,316.72	0.00	0.00	2,211,118,156.60

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

Jema'a Local Government of Kaduna State

From the table above, the sum of two billion, two hundred and eleven million, one hundred and eighteen thousand, two hundred and fifty-six naira, sixty kobo (N2,211,118,256.60) 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.

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From the above allocation the sum of one billion, seven hundred and eighty-four million, eight hundred and ninety thousand, five hundred and thirty-four naira, ninety-five kobo (N1,784,890,534.95) only went to statutory deductions, two hundred and twenty-eight million, two hundred and forty-one thousand, six hundred and forty-nine naira, eight-seven kobo (N228,241,649.87) only went to other deduction while the remaining balance of one hundred and ninety-seven million, nine hundred and eighty-six thousand, and seventy-one naira, seventy-eight kobo (N197,986,071.78) 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 Jema'a Local Government except for the 10% internally generated revenue from the State Government that was not remitted.

Also the deduction for the riot act account had a crippling effect on the finances of the Local Government to the extent that in some months the Local Government had to rely on argumentation from the Ministry of Local Government Affairs in order to meet its basis operational needs.

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



**ATIKU MUSA, FCNA
AUDITOR-GENERAL**