

KACHIA 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. PETER AGITE	:	EXECUTIVE CHAIRMAN
HON. MAITALATA OBADIA	:	ELECTED COUNCILOR (SPEAKER)
HON. YOHANA A. DODO	:	ELECTED COUNCILOR (MAJORITY LEADER)
HON. MUTAKA A. SULEIMAN	:	ELECTED COUNCILOR (MINORITY LEADER)
HON. DANIEL SAMAILA	:	ELECTED COUNCILOR
HON. PHILIP PETER KANTIOK	:	ELECTED COUNCILOR
HON. TANKO S. HABILA	:	ELECTED COUNCILOR
HON. AUGUSTINE D. UMAR	:	ELECTED COUNCILOR
HON. HABILA USMAN	:	ELECTED COUNCILOR
HON. PETER AUTA	:	ELECTED COUNCILOR
HON. LADI T SUNDAY	:	ELECTED COUNCILOR
HON. MAGAJI CHRISTOPHER	:	ELECTED COUNCILOR
HON. JOHN B MAGAJI	:	ELECTED COUNCILOR
HON. SAMI T. HABILA	:	ELECTED COUNCILOR
HON. MOHAMMED A MUSA	:	COUNCIL SECRETARY

MANAGEMENT STAFF

ADAMU SULE	:	DIRECTOR OF ADMIN. & FINANCE DEPARTMENT.
MR. HENRY BAITA	:	LOCAL GOVERNMENT TREASURER
MUSA OTHMAN DANTALA	:	DIRECTOR OF AGRIC & FORESTRY
JOSEPH YOHANA	:	DIRECTOR OF EDU. & SOCIAL DEVELOPMENT
MOHAMMED SHEHU KAJURU	:	DIRECTOR OF WORKS & INFRASTRUCTURE
GYAMIO E. DAWYARO	:	DIRECTOR OF PRIMARY HEALTH CARE

QUALITY ASSURANCE CONSULTANTS:

MOLD COMPUTERS & COMMUNICATIONS LTD

(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING & BUDGETING, PAYROLL & HR SOFTWARE)

No. 5B, Kukawa Avenue Kaduna - Nigeria

Mobile Phone: +234-0803-327-8803, 0805-332-1343, 0803-491-2489

E-mail: mold_computers@yahoo.com, info@moldtreasuryacademy.com

URL: www.moldtreasuryacademy.com

PROFILE



**HON. PETER AGITE
EXECUTIVE CHAIRMAN**



**HON. MOHAMMED ABUBAKAR
COUNCIL SECRETARY**



**ALH. ADAMU SULE
DIRECTOR ADMIN. & FINANCE**



**MR. HENRY BAITA
L.G. TREASURER**

1.0 CHAIRMAN'S REPORT

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


.....
HON. PETER AGITE
EXECUTIVE CHAIRMAN
13/08/2020
.....
DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Kachia Local Government together with the Financial Statements for the year ended 31st December, 2019 provide the record of the financial activities of Kachia 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 Kachia Local Government are contained on pages 16 to 46 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 47 to 54.

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 ₦2.817Billion. The total recurrent payment charged to the Fund in line with Kachia Local Government Appropriation Act 2019 was ₦2.85Billion. The operation of the Fund resulted into a net recurrent Deficit of ₦42.44 Million. The closing balance of the fund as at 31st December, 2019 was ₦27.88 Million.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		70,331,751.13		3,489,384.02
Recurrent Receipts	2,817,045,410.84		2,907,566,785.13	
Recurrent Expenditure	2,859,490,975.47		2,840,724,418.02	
Net Recurrent Surplus/(Deficit)		(42,445,564.63)		66,842,367.11
Closing Balance		27,886,186.50		70,331,751.13

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 ₦0.508 Billion and total capital expenditure charged to the fund amounted to ₦0.508 Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	508,054,132.58		826,960,345.22	
Capital Expenditure	508,054,132.58		826,960,345.22	
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 ₦2,817,045,410.84 and total payment was ₦2,859,490,975.47. An overall Deficit cash flow of ₦42,445,564.63 was recorded during the year. The liquidity position as at 31st December, 2019 was ₦27,886,186.50

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		70,331,751.13		3,489,384.02
Total Receipts	2,817,045,410.84		2,907,566,785.13	
Total Payments	2,859,490,975.47		2,840,724,418.02	
Net Cash Surplus/(Deficit)		(42,445,564.63)		66,842,367.11
Closing Cash/Bank Balance		27,886,186.50		70,331,751.13
Represented by:				
Consolidated Revenue Fund	27,886,186.50		70,331,751.13	
Capital Development Fund	-		-	
Total Public Funds		27,886,186.50		70,331,751.13

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT

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

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

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



Participants during the Production of the Annual Accounts of Kachia Local Government at Mold Computers and Communication Ltd, Kaduna

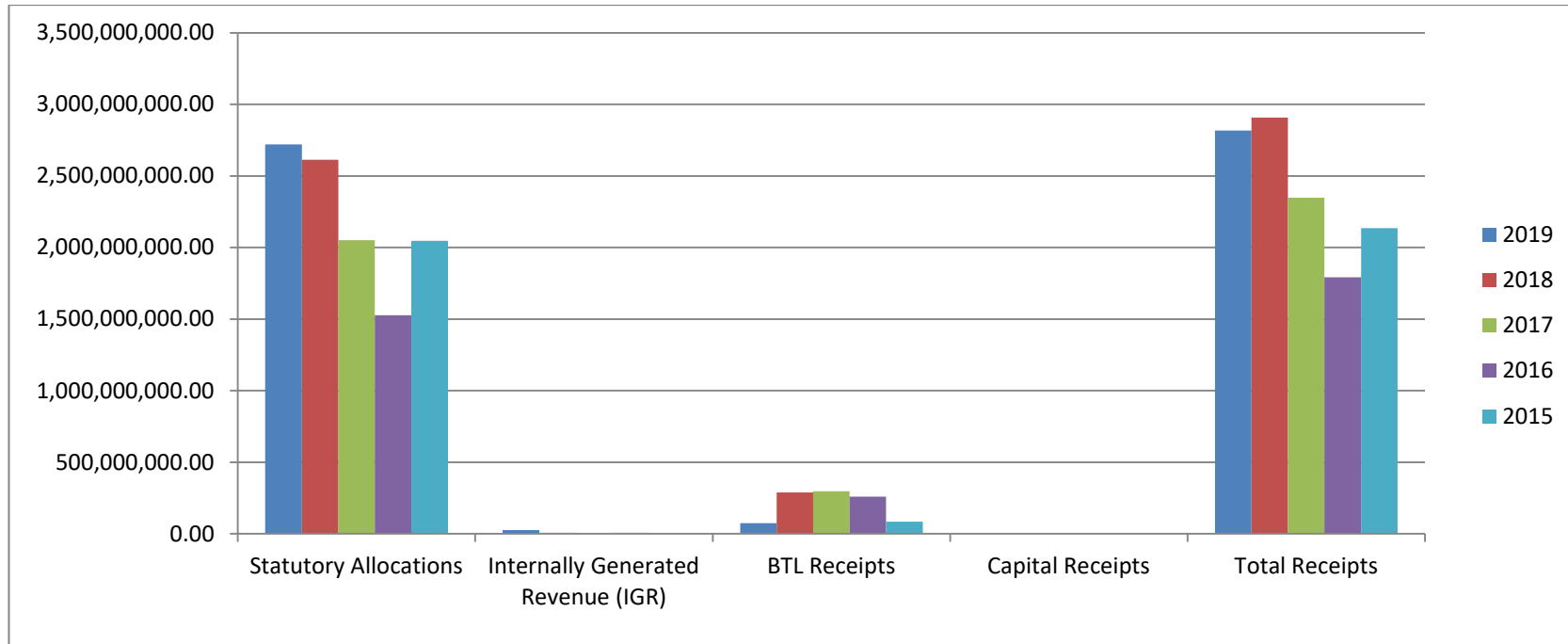
3.1 CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	3,489,384.02	70,331,751.13	75,590,801.00	345,481,293.00	275,149,541.87-		
RECEIPTS:							
Statutory Allocation	2,612,594,366.06	2,719,073,904.87	2,665,406,418.00	2,883,582,391.00	164,508,486.13-		
Internally Generated Revenue	6,071,425.32	24,657,001.65	16,100,507.00	16,100,507.00	8,556,494.65+		
Transfer from CRF	826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42-		
BTL Receipts	288,900,993.75	73,314,504.32			73,314,504.32+		
Total Current Year Receipts	3,734,527,130.35	3,325,099,543.42	3,902,246,022.00	4,390,312,487.00	1,065,212,943.58-		
Total Funds Available	3,738,016,514.37	3,395,431,294.55	3,977,836,823.00	4,735,793,780.00	1,340,362,485.45-		
Recurrent Expenditure: Economic Classification:							
Employees Compensation	783,238,985.44	1,209,213,858.69	1,065,417,967.00	1,127,912,360.00	81,301,498.69-	1,118,688,864.00	1,174,623,307.00
Social Benefits	198,977,938.77	183,929,049.37	4,851,239.00	102,241,733.00	81,687,316.37-	8,171,741.00	8,171,741.00
Overhead Costs	735,132,242.84	880,383,145.57	450,432,095.00	508,723,181.00	371,659,964.57-	413,369,970.00	438,879,554.00
CRF - Settlement of Liabilities	7,513,912.00	4,596,284.94	15,657,328.00	15,657,328.00	11,061,043.06+	20,657,328.00	20,657,328.00
BTL Payments	288,900,993.75	73,314,504.32			73,314,504.32-		
Transfer to Capital Development Fund	826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42+		
Total Recurrent Expenditure	2,840,724,418.02	2,859,490,975.47	2,757,097,726.00	3,245,164,191.00	385,673,215.53+	1,560,887,903.00	1,642,331,930.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	15,201,067.00	20,794,045.43	85,350,000.00	85,350,000.00	64,555,954.57+	12,000,000.00	
04 Improvement to Human Health	71,920,869.87	33,474,070.80	131,524,195.00	139,524,195.00	106,050,124.20+	3,150,000.00	3,307,503.00
05 Enhancing Skills and Knowledge	55,159,103.57	80,604,728.00	179,712,347.00	179,712,347.00	99,107,619.00+		
06 Housing and Urban Development	102,371,492.35	8,364,092.25	179,864,539.00	277,255,031.00	268,890,938.75+	34,000,000.00	
09 Environmental Improvement		10,072,000.00	26,188,000.00	26,188,000.00	16,116,000.00+		
10 Water Resources and Rural Development	145,030,764.67	10,200,000.00	20,691,901.00	41,191,901.00	30,991,901.00+	94,769,888.00	
11 Information Communication & Technology		4,084,009.75	26,750,000.00	26,750,000.00	22,665,990.25+	14,400,000.00	
13 Reform of Government and Governance	85,344,871.28	69,071,420.63	225,384,020.00	245,384,020.00	176,312,599.37+		
14 Power	84,248,272.53	88,439,355.59	162,771,301.00	162,771,301.00	74,331,945.41+		
17 Road	267,683,903.95	182,950,410.13	182,502,794.00	306,502,794.00	123,552,383.87+	101,087,880.00	
Total Capital Expenditure by Program	826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42+	259,407,768.00	3,307,503.00
Total Expenditure (Budget Size)	3,667,684,763.24	3,367,545,108.05	3,977,836,823.00	4,735,793,780.00	1,368,248,671.95+	1,820,295,671.00	1,645,639,433.00
Budget Surplus/(Deficit)	70,331,751.13	27,886,186.50			27,886,186.50+	1,820,295,671.00	1,645,639,433.00
Financing of Deficit by Borrowing							
Closing Balance	70,331,751.13	27,886,186.50			27,886,186.50+	1,820,295,671.00	1,645,639,433.00

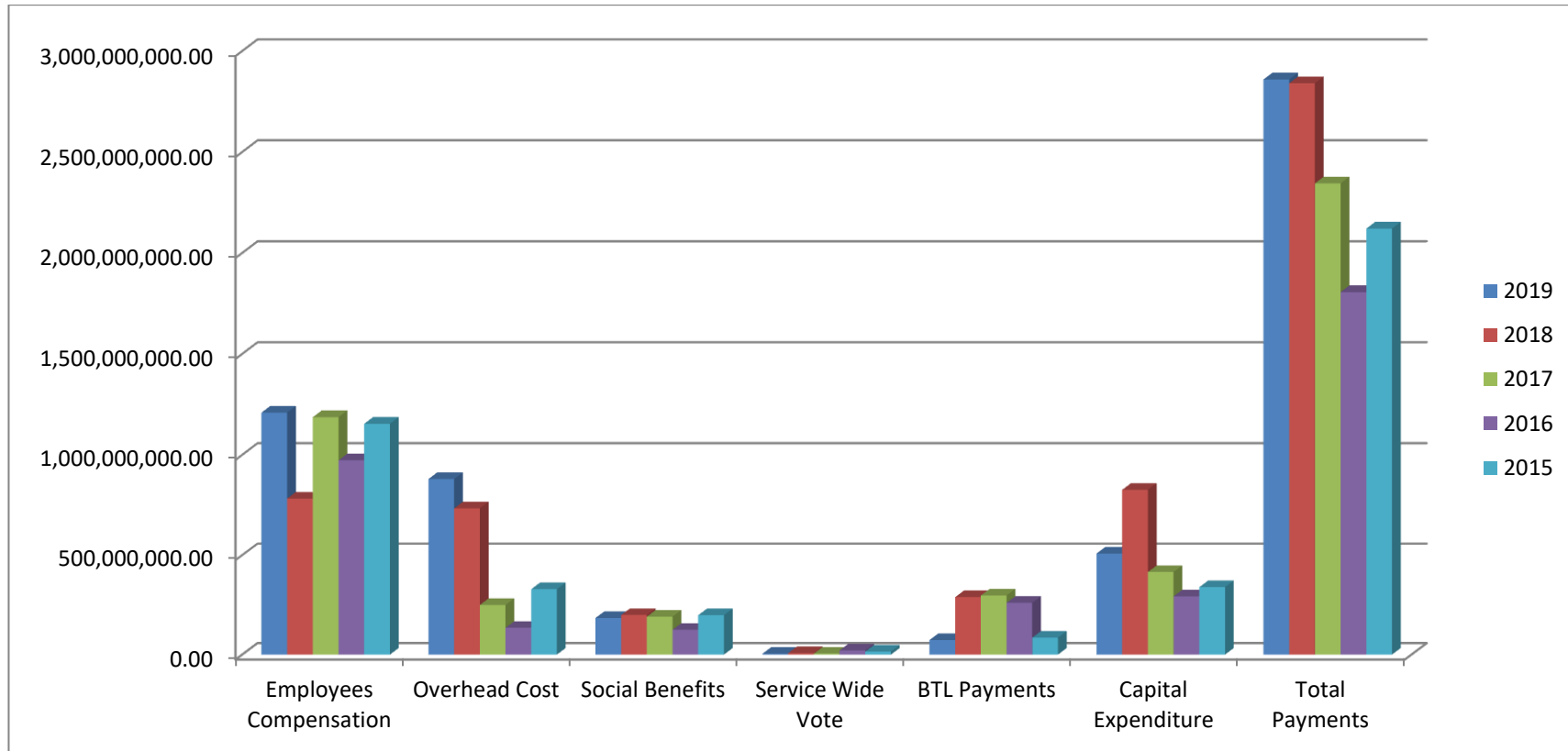
3.2 **FIVE YEARS FINANCIAL SUMMARY**

Receipts:	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
Statutory Allocations	2,719,073,904.87	2,612,594,366.06	2,049,996,444.85	1,525,829,635.00	2,046,089,237.31
Internally Generated Revenue (IGR)	24,657,001.65	6,071,425.32		5,900,992.11	2,733,777.23
BTL Receipts	73,314,504.32	288,900,993.75	297,423,208.39	260,296,311.13	85,377,715.39
Capital Receipts					
Total Receipts	2,817,045,410.84	2,907,566,785.13	2,347,419,653.24	1,792,026,938.24	2,134,200,729.93
Payments:					
Employees Compensation	1,209,213,858.69	783,238,985.44	1,186,871,103.09	972,781,634.88	1,153,879,715.72
Overhead Cost	880,383,145.57	735,132,242.84	249,489,682.45	134,549,718.46	328,875,516.21
Social Benefits	183,929,049.37	198,977,938.77	190,772,300.56	124,572,380.67	198,282,785.50
Service Wide Vote	4,596,284.94	7,513,912.00	4,883,402.81	21,300,000.00	15,432,796.00
BTL Payments	73,314,504.32	288,900,993.75	297,423,208.39	260,296,311.13	85,377,715.39
Capital Expenditure	508,054,132.58	826,960,345.22	415,191,493.80	292,914,878.73	338,954,663.52
Total Payments	2,859,490,975.47	2,840,724,418.02	2,344,631,191.10	1,806,414,923.87	2,120,803,192.34
CASH BALANCE					
Net Increase/(Decrease) in Cash	(42,445,564.63)	66,842,367.11	2,788,462.14	(14,387,985.63)	13,397,537.59
Opening Cash Balance	70,331,751.13	3,489,384.02	700,921.88	15,088,907.51	1,691,369.92
Closing Cash Balance	27,886,186.50	70,331,751.13	3,489,384.02	700,921.88	15,088,907.51

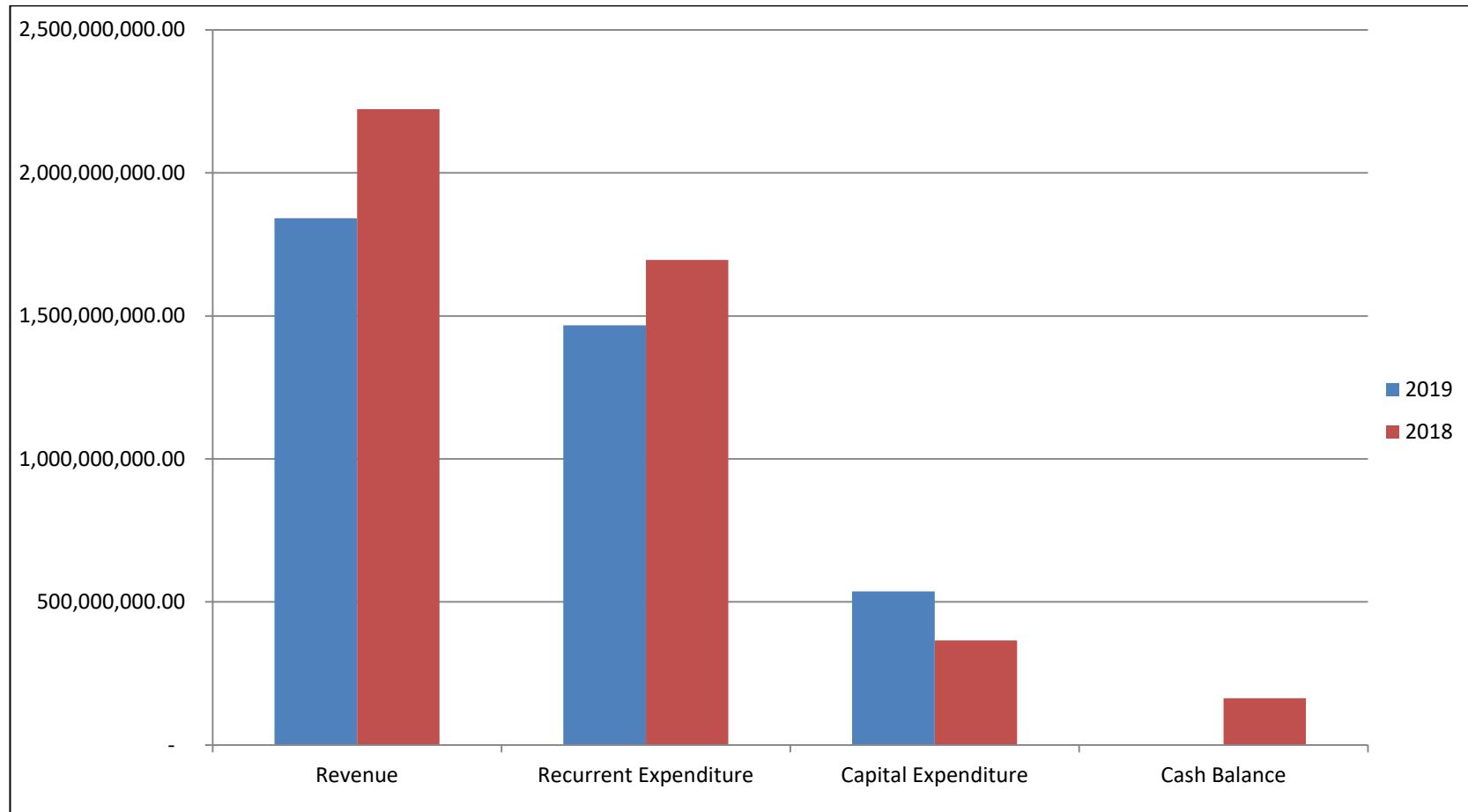
ACTUAL RECEIPTS FOR 5 YEAS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2019 AND 2018



4.0 STATEMENT OF ACCOUNTING POLICIES

The accounting policies adopted in the preparation of the financial statements of Kachia 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

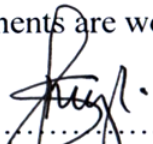
Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Kachia 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.

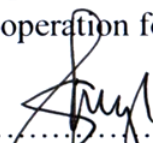
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.


.....
HENRY BAITA
TREASURER

13/08/2020
.....
DATE

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

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


.....
HENRY BAITA
TREASURER
13/08/2020
.....
DATE


.....
HON. PETER AGITE
EXECUTIVE CHAIRMAN
13/08/2020
.....
DATE

AUDIT CERTIFICATE

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

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

BASIS OF OPINION

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

OPINION

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Kachia 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	2,228,066,666.22	2,270,175,813.94
Share of Value Added Tax	2	491,007,238.65	342,418,552.12
Independent Revenue	3	24,657,001.65	6,071,425.32
Total Receipts		2,743,730,906.52	2,618,665,791.38
Recurrent Payments:			
Employees Compensation	4	1,209,213,858.69	783,238,985.44
Social Benefits	5	183,929,049.37	198,977,938.77
Overhead Cost	6	880,383,145.57	735,132,242.84
CRFC - (Excluding Social Benefits and Public Debt)	7	4,596,284.94	7,513,912.00
Total Payments		2,278,122,338.57	1,724,863,079.05
Net Cash Flow from Operating Activities		465,608,567.95	893,802,712.33
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	20,794,045.43	15,201,067.00
Improvement to Human Health	11	33,474,070.80	71,920,869.87
Enhancing Skills and Knowledge	12	80,604,728.00	55,159,103.57
Housing and Urban Development	13	8,364,092.25	102,371,492.35
Environmental Improvement	16	10,072,000.00	
Water Resources and Rural Development	17	10,200,000.00	145,030,764.67
Information and Communication Technology	18	4,084,009.75	
Reform of Government and Governance	20	69,071,420.63	85,344,871.28
Power	21	88,439,355.59	84,248,272.53
Road	24	182,950,410.13	267,683,903.95
Net Cash Flow from Investing Activities	29	508,054,132.58	826,960,345.22
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	73,314,504.32	288,900,993.75
Below-The-Line Payments	37	73,314,504.32	288,900,993.75
Net Movement			
Net Surplus(Deficit) for the Year		42,445,564.63	66,842,367.11
Opening Balance		70,331,751.13	3,489,384.02
Closing Balance	38	27,886,186.50	70,331,751.13

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	<i>Note</i>	Actual	Actual
		2019	2018
		₦	₦
ASSETS:			
Liquid Assets			
Treasuries and Banks	<i>39</i>	27,886,186.50	70,331,751.13
Sub Total		27,886,186.50	70,331,751.13
Investments and Other Assets			
Investments	<i>40</i>	12,280,000.00	12,280,000.00
Sub Total		12,280,000.00	12,280,000.00
Total Assets		40,166,186.50	82,611,751.13
Public Funds:			
Consolidated Revenue Fund	<i>42</i>	27,886,186.50	70,331,751.13
Capital Development Fund	<i>43</i>		
Other Funds	<i>44</i>	12,280,000.00	12,280,000.00
Sub - Total: Public Funds		40,166,186.50	82,611,751.13
LIABILITIES:			

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		3,489,384.02	70,331,751.13			70,331,751.13+		
Add: Recurrent Receipts:								
Statutory Allocation		2,172,947,722.83	2,104,218,759.90	2,070,518,358.00	2,288,694,331.00	184,475,571.10-		
Share of VAT		342,418,552.12	491,007,238.65	523,466,132.00	523,466,132.00	32,458,893.35-		
Excess Crude		19,422,955.65						
NNPC Refunds			3,132,734.78			3,132,734.78+		
Special Allocation		3,720,490.34						
Refund From Paris Exit			13,147,716.47			13,147,716.47+		
10% Allocation From State				71,421,928.00	71,421,928.00	71,421,928.00-		
Exchange Rate Difference		74,084,645.12	3,508,588.37			3,508,588.37+		
Solid Minerals			2,725,551.94			2,725,551.94+		
Share of Forex Equalization			40,807,586.78			40,807,586.78+		
Excess Bank Charges Recovered			43,295,686.68			43,295,686.68+		
Share of Good and Value Consideration			17,230,041.30			17,230,041.30+		
Sub Total: Statutory Allocation		2,612,594,366.06	2,719,073,904.87	2,665,406,418.00	2,883,582,391.00	164,508,486.13-		
Direct Taxes	49			1,182,030.00	1,182,030.00	1,182,030.00-		
Licenses	50			2,088,742.00	2,088,742.00	2,088,742.00-		
Rates	51			1,152,677.00	1,152,677.00	1,152,677.00-		
Fees	52		4,890,956.63	9,661,352.00	9,661,352.00	4,770,395.37-		
Earnings	55	6,071,425.32		2,015,706.00	2,015,706.00	2,015,706.00-		
Repayments	58		300,000.00			300,000.00+		
Interest Earned	60		4,225,768.29			4,225,768.29+		
Miscellaneous	62		15,240,276.73			15,240,276.73+		
Total: Independent Revenue		6,071,425.32	24,657,001.65	16,100,507.00	16,100,507.00	8,556,494.65+		
Total Recurrent Receipts		2,618,665,791.38	2,743,730,906.52	2,681,506,925.00	2,899,682,898.00	155,951,991.48-		
Total Funds Available		2,622,155,175.40	2,814,062,657.65	2,681,506,925.00	2,899,682,898.00	85,620,240.35-		
Less Recurrent Payments:								
Employees Compensation	63	783,238,985.44	1,209,213,858.69	1,065,417,967.00	1,127,912,360.00	81,301,498.69-	1,118,688,864.00	1,174,623,307.00
Social Benefits	64	198,977,938.77	183,929,049.37	4,851,239.00	102,241,733.00	81,687,316.37-	8,171,741.00	8,171,741.00
Overhead Cost	65	735,132,242.84	880,383,145.57	450,432,095.00	508,723,181.00	371,659,964.57-	413,369,970.00	438,879,554.00
CRFC - (Excluding Social Benefits and Public Debts)	66	7,513,912.00	4,596,284.94	15,657,328.00	15,657,328.00	11,061,043.06+	20,657,328.00	20,657,328.00
Total Recurrent Payments		1,724,863,079.05	2,278,122,338.57	1,536,358,629.00	1,754,534,602.00	523,587,736.57-	1,560,887,903.00	1,642,331,930.00
Other Cash Movement								
Below-The-Line Receipts	67	288,900,993.75	73,314,504.32			73,314,504.32+		
Below-The-Line Payments	68	288,900,993.75	73,314,504.32			73,314,504.32-		
Net Recurrent Funds before Transfers		897,292,096.35	535,940,319.08	1,145,148,296.00	1,145,148,296.00	609,207,976.92-	1,560,887,903.00	1,642,331,930.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		826,960,345.22	508,054,132.58	1,145,148,296.00	1,145,148,296.00	637,094,163.42+		
Total Appropriations/Transfers		826,960,345.22	508,054,132.58	1,145,148,296.00	1,145,148,296.00	637,094,163.42+		
Closing Balance		70,331,751.13	27,886,186.50			27,886,186.50+	1,560,887,903.00	1,642,331,930.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				75,590,801.00	345,481,293.00	345,481,293.00-		
Add: Revenue								
Transfer from Consolidated Revenue		826,960,345.22	508,054,132.58	1,145,148,296.00	1,145,148,296.00	637,094,163.42-		
Sub Total: Capital Receipts		826,960,345.22	508,054,132.58	1,145,148,296.00	1,145,148,296.00	637,094,163.42-		
Total Capital Funds Available		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42-		
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	19,650,000.00	3,475,314.09	14,284,020.00	34,284,020.00	30,808,705.91+		
Public Order and Safety	73		15,760,000.00	131,000,000.00	131,000,000.00	115,240,000.00+		
Economic Affairs	74	176,293,774.98	154,056,448.73	219,330,413.00	255,330,413.00	101,273,964.27+	62,543,940.00	
Housing and Community Development	76	503,936,596.80	208,002,875.30	520,700,122.00	726,590,614.00	518,587,738.70+	193,713,828.00	
Health	77	71,920,869.87	33,474,070.80	131,524,195.00	139,524,195.00	106,050,124.20+	3,150,000.00	3,307,500.00
Education	79	55,159,103.57	83,213,423.66	182,712,347.00	182,712,347.00	99,498,923.34+		
Social Protection	80		10,072,000.00	21,188,000.00	21,188,000.00	11,116,000.00+		
Total Capital Expenditure		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42+	259,407,768.00	3,307,500.00
Closing Balance		-	-	-	-	-	259,407,768.00	3,307,500.00

NOTES TO CASH FLOW STATEMENT

	Note	Actual 2019 ₦	Actual 2018 ₦
Note 1 - Statutory Allocation			
25001001/11010003 Statutory Allocation		2,104,218,759.90	2,172,947,722.83
25001001/11010003 Excess Crude			19,422,955.65
25001001/11010006 NNPC Refunds		3,132,734.78	
25001001/11010007 Special Allocation			3,720,490.34
25001001/11010009 Refund From Paris Exit		13,147,716.47	
25001001/11010013 Exchange Rate Difference		3,508,588.37	74,084,645.12
25001001/11010018 Solid Minerals		2,725,551.94	
25001001/11000019 Share of Forex Equalization		40,807,586.78	
25001001/11000020 Excess Bank Charges Recovered		43,295,686.68	
25001001/11000019 Share of Good and Value Consideration		17,230,041.30	
Total		2,228,066,666.22	2,270,175,813.94
Note 2 - Share of Value Added Tax			
Share of Value Added Tax		491,007,238.65	342,418,552.12
This represent Share of VAT from FAAC			
Note 3 - Independent Revenue			
Fees		4,890,956.63	
Earnings			6,071,425.32
Repayments General		300,000.00	
Interest Earned		4,225,768.29	
Miscellaneous Revenue		15,240,276.73	
Total		24,657,001.65	6,071,425.32
Note 4 - Employees Compensation			
Contribution for Primary Teachers Salaries		665,977,552.80	390,288,537.26
Local Government Staff	3A	543,236,305.89	392,950,448.18
Total		1,209,213,858.69	783,238,985.44
Note 4A - Local Government Staff			
Kachia Local Govt.		543,236,305.89	392,950,448.18
Total		543,236,305.89	392,950,448.18
Note 5 - Social Benefits			
Contribution to Pension Fund		183,929,049.37	150,977,938.77
Other Pension Requirement			48,000,000.00
Total		183,929,049.37	198,977,938.77
Note 6 - Overhead Costs			
Transport and Travelling		1,941,692.99	4,276,500.00
Utilities		200,000.00	5,488,700.00
Material and Supplies		9,554,987.50	79,478,741.24

Notes to Cash Flow Statement – Cont'd

	Note	Actual 2019	Actual 2018
		₦	₦
Maintenance Services		25,828,001.38	48,222,459.89
Training		21,155,155.56	16,571,917.00
Other Services		88,269,883.18	130,628,297.13
Consulting & Professional Services		4,970,000.00	11,360,812.06
Fuel and Lubricants			1,683,000.00
Financial Charges		2,660,291.00	9,177,779.05
Miscellaneous Expenses		710,807,236.81	428,244,036.47
Local Grants and Contributions		14,995,897.15	
Total		880,383,145.57	735,132,242.84
Note 7 - CRFC (Excluding Social Benefits and Public Debts)			
25001001/22060203 Settlement of Liability (Capital)		4,596,284.94	7,513,912.00
Total		4,596,284.94	7,513,912.00
Note 8 - Economic Empowerment Through Agriculture			
15001001/23010127/01000001 Purchase of Equipment for Cottage Industries			5,202,000.00
15001001/23020113/01000008 Renovation & Construction of Slaughter slabs at k/sara J/kog			9,999,067.00
15001001/23020113/01000036 Construction of Slaughter slab Across the LGA		9,995,000.00	
15001001/23050101/01000038 Food and Nutrition Programme		399,750.00	
15001001/23010124/01000041 Purchase of Home Economics working Materials		2,999,545.68	
15001001/23010127/01000042 Purchase of Nursery Facility and Equipment		699,981.00	
15001001/23010127/04000044 Purchase of Agricultural Machinery & Equipment		6,699,768.75	
Total		20,794,045.43	15,201,067.00
Note 11 - Improvement to Human Health			
21001001/23050101/04000002 SHAWN II Programme			2,998,000.00
21001001/23020106/04000004 Construction of Primary Health Care in the 12 Wards of the L			58,964,869.87
21001001/23050101/04000032 Contribution to PHC services		8,693,000.00	9,958,000.00
21001001/23010122/04000037 Purchase of Hospital Equipment		2,699,038.00	
21001001/23050101/04000038 Refuse Evacuation and Waste Management		13,214,452.00	
21001001/23020106/04000045 Construction of Primary Health Care in the 12 Wards of the L		8,867,580.80	
Total		33,474,070.80	71,920,869.87
Note 12 - Enhancing Skills and Knowledge			
17001001/23020107/05000002 Construction of Examination Hall at Kachia Doka & Gadaniji		20,000,000.00	
17001001/23010124/05000008 Purchase of Teaching & Learning Aid Equipments			19,995,000.00
17001001/23020107/05000009 Construction of 2 blocks of 2 classrooms @ Ankwa Centre			5,798,000.00
17001001/23020107/05000028 Construction of 2 Blocks of 2 Classrooms @ U.B.E. G/gajere U			19,436,000.00
17001001/23020107/05000029 Renovation/Repairs of Classrooms @ L.G.E.A. Rijana Akilibu &			9,930,103.57
17001001/23020107/05000030 Establishment of CBT Centre @ G.S.S. Kachia		24,105,558.79	
17001001/23010124/05000031 Purchase of Vocational and Skills Development Equipment		2,987,000.00	

Notes to Cash Flow Statement – Cont'd

	Note	Actual 2019	Actual 2018
		₦	₦
17001001/23020107/45000032	Construction of Blocks of Classrooms across the LG	9,495,000.00	
17001001/23020107/05000038	Construction of 1No. Technical School at Awon	5,188,007.58	
17001001/23020107/05000040	Fencing of Primary Schools across the LGA	14,599,000.00	
17001001/23030106/05000041	Renovation of Primary Schools across the LGA	1,336,433.03	
17001001/23030106/05000042	Renovation of Classrooms (On Going) at Gantang	1,988,000.00	
17001001/23030106/05000043	Renovation of Classrooms (On Going) at K/Iya	905,728.60	
Total		80,604,728.00	55,159,103.57
Note 13 - Housing and Urban Development			
25001001/23020118/06000001	Refund to KDSG for Partnership With Chikun LGA on Provision	5,988,000.00	95,390,492.35
34001001/23030124/06000006	Repairs of Kachia Motor Park		4,991,000.00
34001001/23020119/06000009	Construction of Local Government Canteen		1,990,000.00
34001001/23020104/06000011	Construction of community Town Hall at Kachia Zone	2,376,092.25	
Total		8,364,092.25	102,371,492.35
Note 16 - Environmental Improvement			
34001001/23040102/09000004	Construction of Box Culverts across the LGA	1,150,000.00	
34001001/23040102/09000005	Construction of Culverts across the LGA	8,922,000.00	
Total		10,072,000.00	
Note 17 - Water Resources and Rural Development			
34001001/23020105/10000001	Drilling of New 8 units boreholes @ Dandan II Yarbung Magaji		4,750,000.00
34001001/23020105/10000003	Construction of 15 No. Boreholes Across the Local Govt. Area		84,793,810.01
34001001/23020105/10000021	Drilling of New 5 units boreholes @ L.G.E.A .Rijana U.B.E. U		5,980,000.00
34001001/23020105/10000022	Drilling of New 2 units boreholes near Baba Makama & Baba Mu		2,200,000.00
34001001/23020105/10000023	Drilling of New 3 units boreholes @ Ung. Pah Hanya Ung Pah C		3,590,962.66
34001001/23020105/10000024	Drilling of New 6 units boreholes @ S/gari Ita Stadium Ung.		7,070,000.00
34001001/23020105/10000025	Drilling of New 6 units boreholes @ Kurmin mata(4) Gantan(3)		7,000,000.00
34001001/23020105/10000026	Drilling of New 10 units boreholes @ Crossing(10) Agunu(15)		11,950,000.00
34001001/23020105/10000027	Drilling of New 10 units boreholes @ Kofar Liman Dudu Gidan		11,995,992.00
34001001/23020105/10000028	Drilling of New 4 units boreholes @ Ung. Harshom Buasang opp		4,600,000.00
34001001/23020105/10000029	Drilling of New 1 unit boreholes @ U.B.E. Gidan Ma'aji @ N1.		1,100,000.00
34001001/23020105/10000030	Construction/Provision of Boreholes across the LGA	10,200,000.00	
Total		10,200,000.00	145,030,764.67
Note 18 - Information and Communication Technology			
250001001/23010114/11000002	Purchase of 10Nos Hp All-In-One Computers for Budget & Works	1,475,314.09	
17001001/23010113/11000001	Purchase of Information Equipment	2,608,695.66	
Total		4,084,009.75	
Note - 20 Reform of Government and Governance			

Notes to Cash Flow Statement – Cont'd

	Note	Actual 2019 ₦	Actual 2018 ₦
25001001/23010107/13000001	Purchase of Hilux for the LGA Secretariat		9,800,000.00
25001001/23010108/13000003	Purchase of Staff Buses(18 s1Tter)		9,850,000.00
25001001/23010128/13000008	Provision of Facilities for Security Agencies	2,000,000.00	
34001001/23020101/06000010	Construction/Provision of Fencing Of Offices/Residential qua		9,773,171.28
34001001/23020101/13000004	Construction of District Head House @ Gidan Tagwai	2,472,699.50	
34001001/23020105/13000007	Purchase of official Vehicles(Peugeot 406) for 3 Directors		47,282,700.00
34001001/23010108/13000017	Purchase of 2nos Buses for the LGA	15,000,000.00	
34001001/23010107/13000018	Purchase of Hilux Van for Due Process Office	17,925,000.00	
34001001/23020101/13000019	Construction of Legislative Offices and Chairman's Office Co	15,760,000.00	
34001001/23020103/14000040	Provision for Solar Home System	7,900,000.00	
34001001/23010119/14000041	Purchase and Installation of Solar Power Inverter including	8,013,721.13	
34001001/23020117/17000018	Construction/Provision of 24 units Box Culverts in 12 Wards		8,639,000.00
Total		69,071,420.63	85,344,871.28
Note 21 - Power			
34001001/23020103/14000002	Construction of Fence surrounding Transformers @ S/gari Kusf		847,398.00
34001001/23020103/14000026	Installation of Solar Street Light at Local Government Secre	6,241,086.96	
34001001/23020103/14000027	Purchase of lighting equipment	450,000.00	
34001001/23020103/14000037	Electrification Projects across the LGA	69,708,957.05	83,400,874.53
34001001/23020103/14000043	Electrification Project (On Going) at Rumada-Akwando	7,450,000.00	
34001001/23020103/14000044	Electrification Project at Maraban Waliyo Sabon Gari G/Tagwai	4,589,311.58	
Total		88,439,355.59	84,248,272.53
Note 24 - Road			
34001001/23020114/17000001	Construction/Provision of Drainages Across the LGA		4,999,946.40
34001001/23020114/17000002	Construction/Provision of Bridges across the LGA	53,041,453.28	39,344,489.05
34001001/23020114/17000004	Construction & Provision of Standard Drainage @ Kachia Urban	2,631,992.97	14,500,000.00
34001001/23020114/17000012	Construction of Road from Bishini to Kurmin Iya	7,880,000.00	18,000,000.00
34001001/23020114/17000014	Construction of Feeder Roads across the LGA	42,310,701.44	97,876,541.00
34001001/23020114/17000016	Construction/Provision of 60 units Culverts in 12 Wards		14,179,450.00
34001001/23020114/17000035	Construction of road from Boda to Antong	10,000,000.00	
34001001/23020114/17000036	Extension of Feeder roads from Boham-Dandan-Waliyo(ON-GOING)		10,283,477.50
34001001/23020114/17000037	Construction of Road from the Secretariat to UngwanDage-Dage	10,000,000.00	18,500,000.00
34001001/23020114/17000038	Construction of Road from Ramin kura to gidan Tama	2,397,601.34	18,500,000.00
34001001/23020114/17000039	Construction of Allah Magani Bridge	17,345,600.00	31,500,000.00
34001001/23020105/17000042	Construction of Feeder Roads (On Going) at Ankwa Kudu-Ung. W	15,639,663.78	
34001001/23020114/17000043	Construction of Feeder Roads (On Going) at Dangyalmi-G/Mana	6,450,897.32	
34001001/23020114/17000044	Construction of Feeder Roads (On Going) at Kabode Joudu and	15,000,000.00	
34001001/23020114/17000046	Grading of 4Km Roads in Kachia LGA	252,500.00	
Total		182,950,410.13	267,683,903.95

Notes to Cash Flow Statement – Cont'd

	Note	Actual 2019	Actual 2018
		₦	₦
Note 29 - Net Cash Flow From Investment Activities by Sector:			
Capital Expenditure by Administrative Sector		9,463,314.09	115,040,492.35
Capital Expenditure by Economic Sector		381,903,324.03	584,839,879.43
Capital Expenditure by Social Sector		116,687,494.46	127,079,973.44
Total	29	508,054,132.58	826,960,345.22
Note 29A - Net Cash Flow From Investment Activities by Economic:			
Purchase of Fixed Assets General		55,094,343.18	92,129,700.00
Construction and Provision of Fixed Assets General		416,350,425.77	716,883,645.22
Rehabilitation and Repairs of Fixed Assets General		4,230,161.63	4,991,000.00
Preservation of the Environment General		10,072,000.00	
Acquisition of Non Tangible Assets		22,307,202.00	12,956,000.00
Total - 29A	29	508,054,132.58	826,960,345.22
Note 29B - Net Cash From Investing Activities by Location:			
Katari Ward		293,576,949.27	435,707,440.36
Awon Ward		30,799,045.43	
Kachia Ward		125,382,403.30	334,233,387.86
Ankwa Ward		23,519,663.78	22,991,000.00
Kurmin Musa Ward		24,781,070.80	19,849,067.00
Gidan Tagwai Ward			14,179,450.00
Total - 29B		498,059,132.58	826,960,345.22
Note 36 - BTL Receipts			
25001001/12150001 Withholding Taxes due to FIRS		16,859,963.34	22,597,670.21
25001001/12150002 VAT due to FIRS		7,591,666.47	31,500,773.57
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue		12,190,942.43	50,837,723.45
25001001/12150004 Union Deductions			2,725,265.34
25001001/12150006 Loans deduction for Salary Other Deduction for payroll		7,540,853.46	25,492,063.76
25001001/12150008 10% Contract Retention Charges		340,000.00	4,298,440.50
25001001/12150009 SIGMA Pension		16,721,532.29	114,031,575.06
25001001/12150010 With Holding Taxes Due to BIR		1,265,119.60	390,671.19
25001001/12150011 Commodity Deductions			142,100.00
25001001/12150012 NULGE Deductions		4,829,412.85	4,908,587.14
25001001/12150014 NANM Deduction			53,044.00
25001001/12150015 PDP Contribution		420,000.00	
25001001/12150030 Unclaimed Salaries		1,982,659.38	2,468,000.00
25001001/12150031 ALGON Dues		150,000.00	
25001001/12150032 NUT Deduction			7,310,906.91
25001001/12150034 NUT Endwell			18,280,000.00
25001001/12150036 National Housing Fund Deduction		3,422,354.50	3,396,672.62

Notes to Cash Flow Statement – Cont'd

	Note	Actual 2019	Actual 2018
		₦	₦
25001001/12150039 AOPSHON			467,500.00
Total		73,314,504.32	288,900,993.75
Note 37 - Below the Line Payments			
25001001/22080001 With-Holding Tax Due to FIRS		16,859,963.34	22,597,670.21
25001001/22080002 Vat due to FIRS		7,591,666.47	31,500,773.57
25001001/22080003 PAYE Taxes due to State Board of Internal Revenue		12,190,942.43	50,837,723.45
25001001/22080004 Union Deductions			2,725,265.34
25001001/22080006 Loans deduction for Salary Other Deduction for payroll		7,540,853.46	25,492,063.76
25001001/22080008 10% Contract Retention Charges		340,000.00	4,298,440.50
25001001/22080009 SIGMA Pension		16,721,532.29	114,031,575.06
25001001/22080010 With Holding Taxes Due to BIR		1,265,119.60	390,671.19
25001001/22080011 Commodity Deductions			142,100.00
25001001/22080012 NULGE Deductions		4,829,412.85	4,908,587.14
25001001/22080014 NANM Deduction			53,044.00
25001001/22080015 PDP Contribution		420,000.00	
25001001/22080030 Refund of Unclaimed Salaries		1,982,659.38	2,468,000.00
25001001/22080031 ALGON Dues		150,000.00	
25001001/22080032 NUT Deduction			7,310,906.91
25001001/22080034 NUT Endwell			18,280,000.00
25001001/22080036 National Housing Fund Deduction		3,422,354.50	3,396,672.62
25001001/22080039 AOPSHON			467,500.00
Total		73,314,504.32	288,900,993.75
Note 38 - Closing Balance			
25001001/31010101 Oceanic/ Eco Bank Excess Crude Acct.			2,618.03
25001001/31010102 First Bank VAT ACCT.			165,033.13
25001001/31010105 Fertilizer Acct. FCMB			506.47
25001001/31010105 Main Acct. FCMB			248,710.16
25001001/31010107 Zenith Bank VAT ACCT			214,012.05
25001001/31010109 Keystone Bank Revenue ACCT			11,582.85
25001001/31010110 FCMB MAIN ACCT		26,560,953.48	36,785,212.69
25001001/31010111 FCMB Operational/Salary Acct.		151,931.93	389,599.13
25001001/31010112 FCMB Capital Account		1,123,410.76	32,514,476.62
25001001/31010113 Paris Club Refunds Account		49,890.33	
Sub Total: Cash and Bank		27,886,186.50	70,331,751.13
Total Consolidated Cash & Bank Balances		27,886,186.50	70,331,751.13

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual 2019	Actual 2018
	₦	₦
Note 39 - Treasuries and Banks		
Oceanic/ Eco Bank Excess Crude Acct.		2,618.03
First Bank VAT ACCT.		165,033.13
Fertilizer Acct. FCMB		506.47
Main Acct. FCMB		248,710.16
Zenith Bank VAT ACCT		214,012.05
Keystone Bank Revenue ACCT		11,582.85
FCMB MAIN ACCT	26,560,953.48	36,785,212.69
FCMB Operational/Salary Acct.	151,931.93	389,599.13
FCMB Capital Account	1,123,410.76	32,514,476.62
Paris Club Refunds Account	49,890.33	
Total	27,886,186.50	70,331,751.13
Note 40 - Investments		
Nigeria Universal Bank	1,000,000.00	1,000,000.00
Ginger Processing Company	3,000,000.00	3,000,000.00
Ikara Food Processing Company	260,000.00	260,000.00
Jama'a Bakery	20,000.00	20,000.00
Purchase of Shares	8,000,000.00	8,000,000.00
Total	12,280,000.00	12,280,000.00
Note 42 - Consolidated Revenue Fund		
Opening Balance	70,331,751.13	3,489,384.02
Add/(Less) Net Recurrent Surplus/(Deficit)	42,445,564.63	66,842,367.11
Closing Balance	27,886,186.50	70,331,751.13
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Radio/Television Station License			1,018,547.00	1,018,547.00	1,018,547.00-		
Bicycle/License			1,070,195.00	1,070,195.00	1,070,195.00-		
Total			2,088,742.00	2,088,742.00	2,088,742.00-		
Note 51 - Rates							
Shops and Kiosk Rates			1,152,677.00	1,152,677.00	1,152,677.00-		
Total			1,152,677.00	1,152,677.00	1,152,677.00-		
Note 52 - Fees							
Naming Of Street Registration Fees			985,704.00	985,704.00	985,704.00-		
Contract Registration Fees		2,890,956.63			2,890,956.63+		
Marriage/Divorce Fees			986,433.00	986,433.00	986,433.00-		
Customary Right of Occupancy Fees			963,607.00	963,607.00	963,607.00-		
On and Off Liquor Fees			1,014,672.00	1,014,672.00	1,014,672.00-		
Domestic Animal Fees			854,408.00	854,408.00	854,408.00-		
Slaughter Slab Fees			1,065,065.00	1,065,065.00	1,065,065.00-		
Public Convenience Sewage and Refuse Disposal Fees			842,041.00	842,041.00	842,041.00-		
Fee Structure for Masts		2,000,000.00	916,041.00	916,041.00	1,083,959.00+		
Religious Places Establishment Fees			1,182,046.00	1,182,046.00	1,182,046.00-		
Other Levies and Fees			851,335.00	851,335.00	851,335.00-		
Total		4,890,956.63	9,661,352.00	9,661,352.00	4,770,395.37-		
Note 55 - Earnings							
Earning from Other Commercial Undertakings	6,071,425.32						
Earning from Market			1,019,960.00	1,019,960.00	1,019,960.00-		
Earning from Motor Park			995,746.00	995,746.00	995,746.00-		
Total	6,071,425.32		2,015,706.00	2,015,706.00	2,015,706.00-		
Note 60 - Interest							
Bank Interests		4,196,435.32			4,196,435.32+		
Gains on Foreign Exchange		29,332.97			29,332.97+		
Total		4,225,768.29			4,225,768.29+		
Note 62 - Miscellaneous							
Unclaimed Deposit		15,240,276.73			15,240,276.73+		
Total		15,240,276.73			15,240,276.73+		
Note 63 - Employee Compensation							
Department of Admin. and Finance	259,643,861.00	423,886,141.40	362,134,683.00	424,629,076.00	742,934.60+	380,241,416.00	399,253,487.00

Notes to Statement of Consolidated Revenue Fund

	Actual 2018 ₦	Actual 2019 ₦	Budget 2019 ₦	Revised 2019 ₦	Variance 2019 ₦	Proposed Budget2020 ₦	Proposed Budget2021 ₦
Department of Primary Health Care	133,306,587.18	119,350,164.49	37,266,969.00	37,266,969.00	82,083,195.49-	699,317,131.00	734,282,987.00
Total	392,950,448.18	543,236,305.89	399,401,652.00	461,896,045.00	81,340,260.89-	1,079,558,547.00	1,133,536,474.00
Note 64 - Social Benefits							
Contribution to Pension Fund	150,977,938.77	183,929,049.37	4,851,239.00	102,241,733.00	81,687,316.37-	8,171,741.00	8,171,741.00
Other Pension Requirement	48,000,000.00						
Total	198,977,938.77	183,929,049.37	4,851,239.00	102,241,733.00	81,687,316.37-	8,171,741.00	8,171,741.00
Note 65 - Overhead Cost							
Department of Admin. and Finance	497,831,389.66	800,458,193.65	379,386,120.00	427,677,206.00	372,780,987.65-	319,382,509.00	344,892,093.00
Department of Agriculture & Forestry	43,006,990.47	11,982,073.44	12,000,000.00	12,000,000.00	17,926.56+	6,620,000.00	6,620,000.00
Department of Works and Infrastructure	29,227,329.89	11,298,023.87	1,366,000.00	11,366,000.00	67,976.13+	1,366,000.00	1,366,000.00
Department of Education and Social Development	124,053,721.94	16,356,607.61	17,356,000.00	17,356,000.00	999,392.39+	30,756,000.00	30,756,000.00
Department of Primary Health Care	41,012,810.88	40,288,247.00	40,323,975.00	40,323,975.00	35,728.00+	55,245,461.00	55,245,461.00
Total	735,132,242.84	880,383,145.57	450,432,095.00	508,723,181.00	371,659,964.57-	413,369,970.00	438,879,554.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liability (Capital)	7,513,912.00	4,596,284.94	15,657,328.00	15,657,328.00	11,061,043.06+	20,657,328.00	20,657,328.00
Total	7,513,912.00	4,596,284.94	15,657,328.00	15,657,328.00	11,061,043.06+	20,657,328.00	20,657,328.00
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS	22,597,670.21	16,859,963.34			16,859,963.34+		
VAT due to FIRS	31,500,773.57	7,591,666.47			7,591,666.47+		
PAYE Taxes due to State Board of Internal Revenue	50,837,723.45	12,190,942.43			12,190,942.43+		
Union Deductions	2,725,265.34						
Loans deduction for Salary Other Deduction for payroll	25,492,063.76	7,540,853.46			7,540,853.46+		
10% Contract Retention Charges	4,298,440.50	340,000.00			340,000.00+		
SIGMA Pension	114,031,575.06	16,721,532.29			16,721,532.29+		
With Holding Taxes Due to BIR	390,671.19	1,265,119.60			1,265,119.60+		
Commodity Deductions	142,100.00						
NULGE Deductions	4,908,587.14	4,829,412.85			4,829,412.85+		
NANM Deduction	53,044.00						
PDP Contribution		420,000.00			420,000.00+		
Unclaimed Salaries	2,468,000.00	1,982,659.38			1,982,659.38+		
ALGON Dues		150,000.00			150,000.00+		
NUT Deduction	7,310,906.91						
NUT Endwell	18,280,000.00						
National Housing Fund Deduction	3,396,672.62	3,422,354.50			3,422,354.50+		
AOPSHON	467,500.00						
Total	288,900,993.75	73,314,504.32			73,314,504.32+		

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
Total	288,900,993.75	73,314,504.32			73,314,504.32+		
Note 68 - Below the Line Payments							
With-Holding Tax Due to FIRS	22,597,670.21	16,859,963.34			16,859,963.34-		
Vat due to FIRS	31,500,773.57	7,591,666.47			7,591,666.47-		
PAYE Taxes due to State Board of Internal Revenue	50,837,723.45	12,190,942.43			12,190,942.43-		
Union Deductions	2,725,265.34						
Loans deduction for Salary Other Deduction for payroll	25,492,063.76	7,540,853.46			7,540,853.46-		
10% Contract Retention Charges	4,298,440.50	340,000.00			340,000.00-		
SIGMA Pension	114,031,575.06	16,721,532.29			16,721,532.29-		
With Holding Taxes Due to BIR	390,671.19	1,265,119.60			1,265,119.60-		
Commodity Deductions	142,100.00						
NULGE Deductions	4,908,587.14	4,829,412.85			4,829,412.85-		
NANM Deduction	53,044.00						
PDP Contribution		420,000.00			420,000.00-		
Refund of Unclaimed Salaries	2,468,000.00	1,982,659.38			1,982,659.38-		
ALGON Dues		150,000.00			150,000.00-		
NUT Deduction	7,310,906.91						
NUT Endwell	18,280,000.00						
National Housing Fund Deduction	3,396,672.62	3,422,354.50			3,422,354.50-		
AOPSHON	467,500.00						
Total	288,900,993.75	73,314,504.32			73,314,504.32-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
Note 71 - General Public Services							
250001001/23010114/11000002 Purchase of 10Nos Hp All-In-One Computers for Budget & Works		1,475,314.09	1,500,000.00	1,500,000.00	24,685.91+		
250001001/23010115/11000003 Purchase of Photocopier for Budget Department			650,000.00	650,000.00	650,000.00+		
250001001/23010107/13000001 Purchase of Hilux for the LGA Secretariat	9,800,000.00			10,000,000.00	10,000,000.00+		
250001001/23010108/13000003 Purchase of Staff Buses(18 seater)	9,850,000.00			10,000,000.00	10,000,000.00+		
250001001/23010115/13000006 Purchase of Printer for Budget Department			500,000.00	500,000.00	500,000.00+		
250001001/23010128/13000008 Provision of Facilities for Security Agencies		2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00+		
250001001/23020101/13000009 Construction of Police Outpost at Sabon Sarki (ongoing) Rij			6,634,020.00	6,634,020.00	6,634,020.00+		
Total	19,650,000.00	3,475,314.09	14,284,020.00	34,284,020.00	30,808,705.91+		
Note 74 - Economic Affairs							
15001001/23010127/01000001 Purchase of Equipment for Cottage Industries	5,202,000.00						
15001001/23010127/01000005 Purchase of 5No of Irrigation Pumps.			4,000,000.00	4,000,000.00	4,000,000.00+		
15001001/23020113/01000007 Establishment of a Demonstration Farm/Expansion of Orchard a			5,400,000.00	5,400,000.00	5,400,000.00+	3,600,000.00	
15001001/23020113/01000008 Renovation & Construction of Slaughter slabs at k/sara J/kog	9,999,067.00						
15001001/23040101/01000009 Establishment of Tree Crops Plantation			1,000,000.00	1,000,000.00	1,000,000.00+		
15001001/23020113/01000012 Construction of Agricultural extention Store at Kachia Zones			14,000,000.00	14,000,000.00	14,000,000.00+		
15001001/23010127/01000019 Inos of Knapsacks Sprayers			5,000,000.00	5,000,000.00	5,000,000.00+		
15001001/23020113/01000020 Construction of Fertilizer Store at Katari Zone			10,000,000.00	10,000,000.00	10,000,000.00+		
15001001/23020113/01000021 Construction of Poultry Farm			2,500,000.00	2,500,000.00	2,500,000.00+		
15001001/23020113/01000022 Construction of Veterinary Clinics at Katari Ward			3,000,000.00	3,000,000.00	3,000,000.00+		
15001001/23020113/01000036 Construction of Slaughter slab Across the LGA		9,995,000.00	10,000,000.00	10,000,000.00	5,000.00+		
15001001/23020113/01000037 Demarcation and Tracing of Cattle Routes			5,000,000.00	5,000,000.00	5,000,000.00+		
15001001/23050101/01000038 Food and Nutrition Programme		399,750.00	3,000,000.00	3,000,000.00	2,600,250.00+		
15001001/23020113/01000039 Construction of Veterinary Clinics at Crossing			3,000,000.00	3,000,000.00	3,000,000.00+		
15001001/23010127/01000040 Purchase of 500Nos Knapsack Sprayer			750,000.00	750,000.00	750,000.00+		
15001001/23010124/01000041 Purchase of Home Economics working Materials		2,999,545.68	3,000,000.00	3,000,000.00	454.32+		
15001001/23010127/01000042 Purchase of Nursery Facility and Equipment		699,981.00	1,000,000.00	1,000,000.00	300,019.00+		
15001001/23010127/04000043 Purchase of 3Nos Hand-Powered Tractor Machines at N700 000 e			2,100,000.00	2,100,000.00	2,100,000.00+		
15001001/23010127/04000044 Purchase of Agricultural Machinery & Equipment		6,699,768.75	12,600,000.00	12,600,000.00	5,900,231.25+	8,400,000.00	
34001001/23020103/14000002 Construction of Fence surrounding Transformers @ S/gari Kusf	847,398.00						
34001001/23020103/14000037 Electrification Projects across the LGA	83,400,874.53	69,708,957.05	77,919,851.00	77,919,851.00	8,210,893.95+		
34001001/23020103/14000042 Installation of Solar Energy System to Health Department			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020114/17000001 Construction/Provision of Drainages Across the LGA	4,999,946.40						
34001001/23020114/17000002 Construction/Provision of Bridges across the LGA	39,344,489.05	53,041,453.28	51,060,562.00	53,060,562.00	19,108.72+	50,543,940.00	

Notes to Statement of Capital Development Fund

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000004 Construction & Provision of Standard Drainage @ Kachia Urban	14,500,000.00	2,631,992.97		15,000,000.00	12,368,007.03+		
34001001/23020114/17000012 Construction of Road from Bishini to Kurmin Iya	18,000,000.00	7,880,000.00		19,000,000.00	11,120,000.00+		
Total	176,293,774.98	154,056,448.73	219,330,413.00	255,330,413.00	101,273,964.27+	62,543,940.00	
Note 76 - Housing and Community Development							
25001001/23020118/06000001 Refund to KDSG for Partnership With Chikun LGA on Provision	95,390,492.35	5,988,000.00		97,390,492.00	91,402,492.00+		
25001001/23020124/06000002 Construction of 1No Market Stall (On Going) at Katari			2,640,000.00	2,640,000.00	2,640,000.00+		
25001001/23020124/06000003 Construction of 1No Market Stall (On Going) at Crossing			1,120,000.00	1,120,000.00	1,120,000.00+		
25001001/23020124/06000003 Construction of 1No Market Stall (On Going) at Kurmin Sara			1,645,769.00	1,645,769.00	1,645,769.00+		
25001001/23020124/06000005 Construction of 2 Sets of 2 Bed-Rooms at the 2 Staff Quarte			15,469,532.00	15,469,532.00	15,469,532.00+	30,000,000.00	
25001001/23020124/06000003 Construction of Market Stalls across the LGA			32,990,467.00	32,990,467.00	32,990,467.00+		
25001001/23020124/06000007 Construction of 2Nos Market Stalls (On Going) at Agunu			1,809,235.00	1,809,235.00	1,809,235.00+		
25001001/23030103/06000008 Renovation of Staff Quarters (On Going) & LG Secretariat			50,480,000.00	50,480,000.00	50,480,000.00+		
25001001/23020124/06000010 Construction of 1No Open Market Stalls (On Going) at Crossing			7,199,536.00	7,199,536.00	7,199,536.00+		
25001001/23020127/11000001 Construction of TV Viewing Centers at the 3 Zones			21,600,000.00	21,600,000.00	21,600,000.00+	14,400,000.00	
34001001/23020124/06000001 Renovation of Staff Quarters (On Going) & LG Secretariat			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23020124/06000004 Re-construction of Kachia Motor Park			25,510,000.00	25,510,000.00	25,510,000.00+		
34001001/23030124/06000006 Repairs of Kachia Motor Park	4,991,000.00						
34001001/23020119/06000009 Construction of Local Government Canteen	1,990,000.00		6,000,000.00	6,000,000.00	6,000,000.00+	4,000,000.00	
34001001/23020101/06000010 Construction/Provision of Fencing Of Offices/Residential qua	9,773,171.28						
34001001/23020104/06000011 Construction of community Town Hall at Kachia Zone		2,376,092.25	10,000,000.00	10,000,000.00	7,623,907.75+		
34001001/23020101/06000012 Construction of Works Department office & Workshop at the LG			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23010133/09000002 Purchase of Survey Equipment			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020105/10000001 Drilling of New 8 units boreholes @ Dandan II Yarbung Magaji	4,750,000.00						
34001001/23020105/10000003 Construction of 15 No. Boreholes Across the Local Govt. Area	84,793,810.01		5,250,000.00	25,750,000.00	25,750,000.00+		
34001001/23020105/10000021 Drilling of New 5 units boreholes @ L.G.E.A .Rijana U.B.E. U	5,980,000.00						
34001001/23020105/10000022 Drilling of New 2 units boreholes near Baba Makama & Baba Mu	2,200,000.00						
34001001/23020105/10000023 Drilling of New 3 units boreholes @ Ung. Pah Hanya Ung Pah C	3,590,962.66						
34001001/23020105/10000024 Drilling of New 6 units boreholes @ S/gari Ita Stadium Ung.	7,070,000.00						
34001001/23020105/10000025 Drilling of New 6 units boreholes @ Kurmin mata(4) Gantan(3)	7,000,000.00						
34001001/23020105/10000026 Drilling of New 10 units boreholes @ Crossing(10) Agunu(15)	11,950,000.00						
34001001/23020105/10000027 Drilling of New 10 units boreholes @ Kofar Liman Dudu Gidan	11,995,992.00						
34001001/23020105/10000028 Drilling of New 4 units boreholes @ Ung. Harshom Buasang opp	4,600,000.00						
34001001/23020105/10000029 Drilling of New 1 unit boreholes @ U.B.E. Gidan Ma'aji @ N1.	1,100,000.00						
34001001/23020105/10000030 Construction/Provision of Boreholes across the LGA		10,200,000.00	15,441,901.00	15,441,901.00	5,241,901.00+	94,769,888.00	
34001001/23020101/13000004 Construction of District Head House @ Gidan Tagwai		2,472,699.50	5,000,000.00	5,000,000.00	2,527,300.50+		
34001001/23020105/13000007 Purchase of official Vehicles(Peugeot 406) for 3 Directors	47,282,700.00		12,500,000.00	12,500,000.00	12,500,000.00+		
34001001/23010107/13000016 Purchase of 1Nos Fire Fighter Truck			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23010108/13000017 Purchase of 2nos Buses for the LGA		15,000,000.00	15,000,000.00	15,000,000.00			
34001001/23010107/13000018 Purchase of Hilux Van for Due Process Office		17,925,000.00	18,000,000.00	18,000,000.00	75,000.00+		
34001001/23020103/14000026 Installation of Solar Street Light at Local Government Secre		6,241,086.96	24,000,000.00	24,000,000.00	17,758,913.04+		
34001001/23020103/14000027 Purchase of lighting equipment		450,000.00	500,000.00	500,000.00	50,000.00+		
34001001/23020103/14000040 Provision for Solar Home System		7,900,000.00	12,750,000.00	12,750,000.00	4,850,000.00+		

Notes to Statement of Capital Development Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23010119/14000041 Purchase and Installation of Solar Power Inverter		8,013,721.13	9,000,000.00	9,000,000.00	986,278.87+		
34001001/23020103/14000043 Electrification Project (On Going) at Rumada-Akwando		7,450,000.00	17,951,450.00	17,951,450.00	10,501,450.00+		
34001001/23020103/14000044 Electrification Project at Maraban Walijo Sabon Gari G/Tagwai		4,589,311.58	37,400,000.00	37,400,000.00	32,810,688.42+		
34001001/23020114/17000014 Construction of Feeder Roads across the LGA	97,876,541.00	42,310,701.44	54,444,656.00	54,444,656.00	12,133,954.56+	50,543,940.00	
34001001/23020114/17000016 Construction/Provision of 60 units Culverts in 12 Wards	14,179,450.00						
34001001/23020117/17000018 Construction/Provision of 24 units Box Culverts in 12 Wards	8,639,000.00						
34001001/23020114/17000035 Construction of road from Boda to Antong		10,000,000.00		18,000,000.00	8,000,000.00+		
34001001/23020114/17000036 Extension of Feeder roads from Boham-Dandan-Walijo(ON-GOING)	10,283,477.50						
34001001/23020114/17000037 Construction of Road from the Secretariat to UngwanDage-Dage	18,500,000.00	10,000,000.00		19,000,000.00	9,000,000.00+		
34001001/23020114/17000038 Construction of Road from Ramin kura to gidan Tama	18,500,000.00	2,397,601.34		19,000,000.00	16,602,398.66+		
34001001/23020114/17000039 Construction of Allah Magani Bridge	31,500,000.00	17,345,600.00		32,000,000.00	14,654,400.00+		
34001001/23020105/17000042 Construction of Feeder Roads (On Going) at Ankwa Kudu-Ung. W		15,639,663.78	15,662,887.00	15,662,887.00	23,223.22+		
34001001/23020114/17000043 Construction of Feeder Roads (On Going) at Dangyalmi-G/Mana		6,450,897.32	7,175,640.00	7,175,640.00	724,742.68+		
34001001/23020114/17000044 Construction of Feeder Roads (On Going) at Kabode Joudu and		15,000,000.00	20,634,025.00	20,634,025.00	5,634,025.00+		
34001001/23020114/17000045 Construction of Feeder Roads (On Going) at Pachi			8,525,024.00	8,525,024.00	8,525,024.00+		
34001001/23020114/17000046 Grading of 4Km Roads in Kachia LGA		252,500.00	10,000,000.00	10,000,000.00	9,747,500.00+		
34001001/23020114/17000047 Grading of Katari Town's Roads			15,000,000.00	15,000,000.00	15,000,000.00+		
Total	503,936,596.80	208,002,875.30	520,700,122.00	726,590,614.00	518,587,738.70+	193,713,828.00	
Note 77 - Health							
21001001/23050101/04000002 SHAWN II Programme	2,998,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	3,150,000.00	3,307,500.00
21001001/23020106/04000004 Construction of Primary Health Care in the 12 Wards of the L	58,964,869.87						
21001001/23020106/04000028 Construction of Health centre at M/Walijo			5,000,000.00	5,000,000.00	5,000,000.00+		
21001001/23050101/04000032 Contribution to PHC services	9,958,000.00	8,693,000.00	10,000,000.00	18,000,000.00	9,307,000.00+		
21001001/23020106/04000036 Construction of PHC Centre at Doka(Ongoing)			5,000,000.00	5,000,000.00	5,000,000.00+		
21001001/23010122/04000037 Purchase of Hospital Equipment		2,699,038.00	3,000,000.00	3,000,000.00	300,962.00+		
21001001/23050101/04000038 Refuse Evacuation and Waste Management		13,214,452.00	18,000,000.00	18,000,000.00	4,785,548.00+		
21001001/23020106/04000039 Construction of Health Clinics (On Going) at K/Mazuga			11,491,324.00	11,491,324.00	11,491,324.00+		
21001001/23020106/04000040 Construction of Health Clinics (On Going) at Dam Site			2,022,363.00	2,022,363.00	2,022,363.00+		
21001001/23020106/04000041 Construction of Health Clinics (On Going) at Ladugga			1,880,648.00	1,880,648.00	1,880,648.00+		
21001001/23020107/04000042 Construction of Health Clinics at Gyani(ongoing)			11,491,324.00	11,491,324.00	11,491,324.00+		
21001001/23020106/04000043 Construction of Health Clinics at Maidamishi(ongoing)			12,490,569.00	12,490,569.00	12,490,569.00+		
21001001/23020106/04000044 Construction of New Health Facilities at Jaban Kogo Gadaniji			18,147,967.00	18,147,967.00	18,147,967.00+		
21001001/23020106/04000045 Construction of Primary Health Care in the 12 Wards of the L		8,867,580.80	30,000,000.00	30,000,000.00	21,132,419.20+		
Total	71,920,869.87	33,474,070.80	131,524,195.00	139,524,195.00	106,050,124.20+	3,150,000.00	3,307,500.00
Note 79 - Education							
17001001/23020107/05000002 Construction of Examination Hall at Kachia Doka & Gadaniji		20,000,000.00	20,000,000.00	20,000,000.00			
17001001/23010124/05000008 Purchase of Teaching & Learning Aid Equipments	19,995,000.00						
17001001/23020107/05000009 Construction of 2 blocks of 2 classrooms @ Ankwa Centre	5,798,000.00						
17001001/23020107/05000028 Construction of 2 Blocks of 2 Classrooms @ U.B.E. G/gajere U	19,436,000.00						
17001001/23020107/05000029 Renovation/Repairs of Classrooms @ L.G.E.A. Rijana Akilibu &	9,930,103.57						
17001001/23020107/05000030 Establishment of CBT Centre @ G.S.S. Kachia		24,105,558.79	25,000,000.00	25,000,000.00	894,441.21+		

Notes to Statement of Capital Development Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23010124/05000031 Purchase of Vocational and Skills Development Equipment		2,987,000.00	3,000,000.00	3,000,000.00	13,000.00+		
17001001/23020107/45000032 Construction of Blocks of Classrooms across the LG		9,495,000.00	69,250,000.00	69,250,000.00	59,755,000.00+		
17001001/23020107/05000036 Construction of 1No. Block of Classrooms (On Going) at Ingil			1,680,000.00	1,680,000.00	1,680,000.00+		
17001001/23020107/05000037 Construction of 1No. Block of Classrooms (On Going) at Magaj			5,250,000.00	5,250,000.00	5,250,000.00+		
17001001/23020107/05000038 Construction of 1No. Technical School at Awon		5,188,007.58	8,370,014.00	8,370,014.00	3,182,006.42+		
17001001/23020107/05000039 Construction of 2No Block of Classrooms (On Going) at Gidan			7,485,781.00	7,485,781.00	7,485,781.00+		
17001001/23020107/05000040 Fencing of Primary Schools across the LGA		14,599,000.00	30,000,000.00	30,000,000.00	15,401,000.00+		
17001001/23030106/05000041 Renovation of Primary Schools across the LGA		1,336,433.03	1,816,374.00	1,816,374.00	479,940.97+		
17001001/23030106/05000042 Renovation of Classrooms (On Going) at Gantang		1,988,000.00	2,210,000.00	2,210,000.00	222,000.00+		
17001001/23030106/05000043 Renovation of Classrooms (On Going) at K/Iya		905,728.60	1,940,178.00	1,940,178.00	1,034,449.40+		
17001001/23030201/06000044 Renovation of Classrooms (On Going) at Sabon Sarki			2,210,000.00	2,210,000.00	2,210,000.00+		
17001001/23010107/05000045 Construction of Craft Centre/Store & office			1,500,000.00	1,500,000.00	1,500,000.00+		
17001001/23010113/11000001 Purchase of Information Equipment		2,608,695.66	3,000,000.00	3,000,000.00	391,304.34+		
Total	55,159,103.57	83,213,423.66	182,712,347.00	182,712,347.00	99,498,923.34+		
Note 80 - Social Protection							
34001001/23040102/09000003 Completion of 12Nos Culverts (On Going) in the 3 Zones of t			1,260,000.00	1,260,000.00	1,260,000.00+		
34001001/23040102/09000004 Construction of Box Culverts across the LGA		1,150,000.00	11,000,000.00	11,000,000.00	9,850,000.00+		
34001001/23040102/09000005 Construction of Culverts across the LGA		8,922,000.00	8,928,000.00	8,928,000.00	6,000.00+		
Total		10,072,000.00	21,188,000.00	21,188,000.00	11,116,000.00+		

SCHEDULE OF RECURRENT REVENUE

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin. & Finance							
25001001/11010001 Statutory Allocation	2,172,947,722.83	2,104,218,759.90	2,070,518,358.00	2,288,694,331.00	184,475,571.10-		
25001001/11010002 Share of VAT	342,418,552.12	491,007,238.65	523,466,132.00	523,466,132.00	32,458,893.35-		
25001001/11010003 Excess Crude	19,422,955.65						
25001001/11010006 NNPC Refunds		3,132,734.78			3,132,734.78+		
25001001/11010007 Special Allocation	3,720,490.34						
25001001/11010009 Refund From Paris Exit		13,147,716.47			13,147,716.47+		
25001001/11010011 10% Allocation From State			71,421,928.00	71,421,928.00	71,421,928.00-		
25001001/11010013 Exchange Rate Difference	74,084,645.12	3,508,588.37			3,508,588.37+		
25001001/11010018 Solid Minerals		2,725,551.94			2,725,551.94+		
25001001/11000019 Share of Fore Equalization		40,807,586.78			40,807,586.78+		
25001001/11000020 Excess Bank Charges Recovered		43,295,686.68			43,295,686.68+		
25001001/11000019 Share of Good and Value Consideration		17,230,041.30			17,230,041.30+		
Total	2,612,594,366.06	2,719,073,904.87	2,665,406,418.00	2,883,582,391.00	164,508,486.13-		
TAXES							
25001001 - Department of Admin. & Finance							
25001001/12010005 Cattle Tax			1,182,030.00	1,182,030.00	1,182,030.00-		
Total			1,182,030.00	1,182,030.00	1,182,030.00-		
LICENSES							
25001001 - Department of Admin. & Finance							
25001001/12020005 Radio/Television Station License			1,018,547.00	1,018,547.00	1,018,547.00-		
25001001/12020012 Bicycle/License			1,070,195.00	1,070,195.00	1,070,195.00-		
Total			2,088,742.00	2,088,742.00	2,088,742.00-		
RATES							
25001001 - Department of Admin. & Finance							
25001001/12030006 Shops and Kiosk Rates			1,152,677.00	1,152,677.00	1,152,677.00-		
Total			1,152,677.00	1,152,677.00	1,152,677.00-		
FEES							
25001001 - Department of Admin. & Finance							
25001001/12040006 Naming Of Street Registration Fees			985,704.00	985,704.00	985,704.00-		
25001001/12040017 Contract Registration Fees		2,890,956.63			2,890,956.63+		
25001001/12040018 Marriage/Divorce Fees			986,433.00	986,433.00	986,433.00-		
25001001/12040031 Customary Right of Occupancy Fees			963,607.00	963,607.00	963,607.00-		
25001001/12040074 On and Off Liquor Fees			1,014,672.00	1,014,672.00	1,014,672.00-		
25001001/12040098 Domestic Animal Fees			854,408.00	854,408.00	854,408.00-		
25001001/12040099 Slaughter Slab Fees			1,065,065.00	1,065,065.00	1,065,065.00-		
25001001/1204040101 Public Convenience Sewage and Refuse Disposal Fees			842,041.00	842,041.00	842,041.00-		
25001001/12040102 Fee Structure for Masts		2,000,000.00	916,041.00	916,041.00	1,083,959.00+		
25001001/1204040103 Religious Places Establishment Fees			1,182,046.00	1,182,046.00	1,182,046.00-		
25001001/12040104 Other Levies and Fees			851,335.00	851,335.00	851,335.00-		
Total		4,890,956.63	9,661,352.00	9,661,352.00	4,770,395.37-		

SCHEDULE OF RECURRENT REVENUE – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
EARNINGS							
25001001 - Department of Admin. & Finance							
25001001/12070011 Earning from Other Commercial Undertakings	6071,425.32						
25001001/12070012 Earning from Market			1,019,960.00	1,019,960.00	1,019,960.00-		
25001001/12070013 Earning from Motor Park			995,746.00	995,746.00	995,746.00-		
Total	6,071,425.32		2,015,706.00	2,015,706.00	2,015,706.00-		
25001001 - Department of Admin. & Finance							
25001001/12100005 Refunds		300,000.00			300,000.00+		
Total		300,000.00			300,000.00+		
INTEREST EARNED							
25001001 - Department of Admin. & Finance							
25001001/12120010 Bank Interests		4,196,435.32			4,196,435.32+		
25001001/12120011 Gains on Foreign Exchange		29,332.97			29,332.97+		
Total		4,225,768.29			4,225,768.29+		
MISCELLANEOUS							
25001001 - Department of Admin. & Finance							
25001001/13140003 Unclaimed Deposit		15,240,276.73			15,240,276.73+		
Total		15,240,276.73			15,240,276.73+		
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin. & Finance							
25001001/12150001 Withholding Taxes due to FIRS	22,597,670.21	16,859,963.34			16,859,963.34+		
25001001/12150002 VAT due to FIRS	31,500,773.57	7,591,666.47			7,591,666.47+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	50,837,723.45	12,190,942.43			12,190,942.43+		
25001001/12150004 Union Deductions	2,725,265.34						
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	25,492,063.76	7,540,853.46			7,540,853.46+		
25001001/12150008 10% Contract Retention Charges	4,298,440.50	340,000.00			340,000.00+		
25001001/12150009 SIGMA Pension	114,031,575.06	16,721,532.29			16,721,532.29+		
25001001/12150010 With Holding Taxes Due to BIR	390,671.19	1,265,119.60			1,265,119.60+		
25001001/12150011 Commodity Deductions	142,100.00						
25001001/12150012 NULGE Deductions	4,908,587.14	4,829,412.85			4,829,412.85+		
25001001/12150014 NANM Deduction	53,044.00						
25001001/12150015 PDP Contribution		420,000.00			420,000.00+		
25001001/12150030 Unclaimed Salaries	2,468,000.00	1,982,659.38			1,982,659.38+		
25001001/12150031 ALGON Dues		150,000.00			150,000.00+		
25001001/12150032 NUT Deduction	7,310,906.91						
25001001/12150034 NUT Endwell	18,280,000.00						
25001001/12150036 National Housing Fund Deduction	3,396,672.62	3,422,354.50			3,422,354.50+		
25001001/12150039 AOPSHON	467,500.00						
Total	288,900,993.75	73,314,504.32			73,314,504.32+		

SCHEDULE OF PERSONNEL AND OVERHEAD

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
25001001 - DEPARTMENT OF ADMIN. AND FINANCE							
25001001/21010101 Basic Salary	259,643,861.00	296,312,038.65	234,486,130.00	296,980,523.00	668,484.35+	246,210,436.00	258,520,958.00
25001001/21010104 Salary Arrears		127,574,102.75	127,648,553.00	127,648,553.00	74,450.25+	134,030,980.00	140,732,529.00
Sub Total - Personnel Cost	259,643,861.00	423,886,141.40	362,134,683.00	424,629,076.00	742,934.60+	380,241,416.00	399,253,487.00
25001001/22020102 Local Travel and Transport - Others	2,277,500.00	1,941,692.99	1,968,835.00	1,968,835.00	27,142.01+	1,968,835.00	1,968,835.00
25001001/22020103 International Transport and Travels - Training	1,999,000.00						
25001001/22020106 Duty tour Allowance-Civil Servant	49,677,892.06	14,115,253.30	14,134,177.00	14,134,177.00	18,923.70+	14,134,177.00	14,134,177.00
25001001/22020301 Office Stationeries/Computer Consumables	18,073,763.00	1,820,616.18	1,853,000.00	1,853,000.00	32,383.82+	1,853,000.00	1,853,000.00
25001001/22020305 Printing of Non Security Documents	11,596,391.30	3,749,591.32	3,921,212.00	3,921,212.00	171,620.68+	3,921,212.00	3,921,212.00
25001001/22020306 Printing of Security Documents	8,997,608.70	3,485,000.00	3,500,000.00	3,500,000.00	15,000.00+	3,500,000.00	3,500,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs		11,831,805.45	11,840,000.00	11,840,000.00	8,194.55+	11,840,000.00	11,840,000.00
25001001/22020404 Maintenance of Office / IT Equipments	7,748,500.00	690,000.00	700,000.00	700,000.00	10,000.00+	700,000.00	700,000.00
25001001/22020406 Upkeep of Offices /Cleaning Services	2,619,000.00	2,208,172.06	2,210,000.00	2,210,000.00	1,827.94+	2,210,000.00	2,210,000.00
25001001/22020501 Training Staff Dev. And Welfare	7,785,700.00						
25001001/22020503 1% Local Government Training Fund Contribution	8,786,217.00	14,918,692.87	15,000,000.00	15,000,000.00	81,307.13+		
25001001/22020505 Local Training (Seminar Conf. & Workshop)	5,044,800.00	21,499,000.00	21,505,183.00	21,505,183.00	6,183.00+	32,210,367.00	32,210,367.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		3,999,000.00	4,000,000.00	4,000,000.00	1,000.00+		
25001001/22020601 Support towards Security Enhancement	46,208,505.95	64,122,304.18	18,000,000.00	64,124,795.00	2,490.82+		
25001001/22020604 Security Vote (Including Operations)	57,279,608.70	13,915,000.00	13,920,000.00	13,920,000.00	5,000.00+	9,360,000.00	9,360,000.00
25001001/22021068 Physical Security		453,367,713.92	80,000,000.00	80,000,000.00	373,367,713.92-	48,727,872.00	48,727,872.00
25001001/22020611 5% Incentives for Revenue Officers	3,957,565.48	3,234,329.00	3,284,422.00	3,284,422.00	50,093.00+	3,284,422.00	3,284,422.00
25001001/22020701 Financial Consulting	7,365,812.06	2,990,000.00	3,000,000.00	3,000,000.00	10,000.00+	4,000,000.00	4,000,000.00
25001001/22020711 Engagement of LGA's IPSAS Budgeting Consultant	3,995,000.00	1,980,000.00	2,000,000.00	2,000,000.00	20,000.00+	2,000,000.00	2,000,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation	4,997,761.46						
25001001/22020901 Bank Charges (Other Than interest)	4,178,404.00	2,660,291.00	500,000.00	2,666,291.00	6,000.00+	500,000.00	500,000.00
25001001/22020902 Insurance Premium	4,999,375.05						
25001001/22021001 Entertainment & Hospitality	56,436,500.00	1,490,000.00	1,500,000.00	1,500,000.00	10,000.00+	1,500,000.00	1,500,000.00
25001001/22021002 Honorarium & Sitting Allowance	7,918,565.22						
25001001/22021007 Welfare Packages	674,700.00						
25001001/22021013 Promotion		995,000.00	1,000,000.00	1,000,000.00	5,000.00+	200,000.00	200,000.00
25001001/22021014 Annual Budget Expenses and Administration	1,545,794.00	7,550,434.79	7,557,700.00	7,557,700.00	7,265.21+	5,557,700.00	5,557,700.00
25001001/22021030 LFTAS Administration & Management		3,395,000.00	3,400,000.00	3,400,000.00	5,000.00+	6,842,755.00	6,842,755.00
25001001/22021034 Elected/Appointed Officials Remuneration	69,105,469.56	63,684,603.31	63,717,868.00	63,717,868.00	33,264.69+	70,717,868.00	96,227,452.00
25001001/22021035 Local Government General Election	47,490,747.81	24,995,000.00	25,000,000.00	25,000,000.00	5,000.00+	20,000,000.00	20,000,000.00
25001001/22021047 Overhead Cost Payment to Parastatals & Agencies	2,399,500.00	46,390,000.00	46,403,968.00	46,403,968.00	13,968.00+	46,403,968.00	46,403,968.00
25001001/22021068 Monitoring and Evaluation	2,999,000.00	1,980,000.00	2,000,000.00	2,000,000.00	20,000.00+	2,323,333.00	2,323,333.00
25001001/22021071 Contribution to Traditional Councils (Emirates & Chiefdoms)	11,998,800.00	6,829,755.00	6,842,755.00	6,842,755.00	13,000.00+		

SCHEDULE OF PERSONNEL AND OVERHEAD – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021076 5% Retirement Bond Redemption Fund	34,674,608.31						
25001001/22021077 Local Government Reforms	4,999,300.00	4,997,041.13	5,000,000.00	5,000,000.00	2,958.87+		
25001001/22021078 Statistical Data Collection General		627,000.00	627,000.00	627,000.00		627,000.00	627,000.00
25001001/22040107 Donations to Institutions & Organizations		14,995,897.15	15,000,000.00	15,000,000.00	4,102.85+	25,000,000.00	25,000,000.00
Sub Total Overhead Cost	497,831,389.66	800,458,193.65	379,386,120.00	427,677,206.00	372,780,987.65-	319,382,509.00	344,892,093.00
Total Recurrent Expenditure	757,475,250.66	1,224,344,335.05	741,520,803.00	852,306,282.00	372,038,053.05-	699,623,925.00	744,145,580.00
15001001 - DEPARTMENT OF AGRIC AND FORESTRY							
15001001/22020314 Purchase of Seeds	15,799,330.00						
15001001/22020316 Purchase of Veterinary Drugs / Vaccines		499,780.00	500,000.00	500,000.00	220.00+	2,000,000.00	2,000,000.00
15001001/22020605 Cleaning & Fumigation Services	23,182,617.00	6,998,250.00	7,000,000.00	7,000,000.00	1,750.00+		
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows	4,025,043.47	2,990,043.44	3,000,000.00	3,000,000.00	9,956.56+	3,120,000.00	3,120,000.00
15001001/22021063 Promotion of Agric Prod. Preserve. packaging & Process		1,494,000.00	1,500,000.00	1,500,000.00	6,000.00+	1,500,000.00	1,500,000.00
Sub Total Overhead Cost	43,006,990.47	11,982,073.44	12,000,000.00	12,000,000.00	17,926.56+	6,620,000.00	6,620,000.00
Total Recurrent Expenditure	43,006,990.47	11,982,073.44	12,000,000.00	12,000,000.00	17,926.56+	6,620,000.00	6,620,000.00
34001001 – DEPT OF WORKS & INFRASTRUCTURE							
34001001/22020201 Electricity Charges	2,953,800.00	200,000.00	208,000.00	208,000.00	8,000.00+	208,000.00	208,000.00
34001001/22020205 Water Rates	2,534,900.00						
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	18,996,629.89	9,108,023.87	1,158,000.00	9,158,000.00	49,976.13+	1,158,000.00	1,158,000.00
34001001/22020403 Maintenance of Office Building Residential Qtrs	1,079,000.00						
34001001/22020415 Maintenance of Boreholes	1,980,000.00	1,990,000.00		2,000,000.00	10,000.00+		
34001001/22020801 Motor Vehicle Fuel Cost	1,683,000.00						
Sub Total Overhead Cost	29,227,329.89	11,298,023.87	1,366,000.00	11,366,000.00	67,976.13+	1,366,000.00	1,366,000.00
Total Recurrent Expenditure	29,227,329.89	11,298,023.87	1,366,000.00	11,366,000.00	67,976.13+	1,366,000.00	1,366,000.00
17001001 - DEPT OF EDUC. & SOCIAL DEVT.							
17001001/22020304 Magazines & Periodicals	17,374,978.24						
17001001/22020308 Field & Camping Materials Supplies	23,436,000.00						
17001001/23020107/05000009 Construction of 2 blocks of 2 classrooms		2,237,462.69	3,196,000.00	3,196,000.00	958,537.31+	3,196,000.00	3,196,000.00
17001001/22021003 Publicity Advert & Briefing	13,137,769.88	1,150,144.92	1,170,000.00	1,170,000.00	19,855.08+	1,170,000.00	1,170,000.00
17001001/22021009 Sporting Activities	19,747,826.08	585,000.00	595,000.00	595,000.00	10,000.00+	595,000.00	595,000.00
17001001/22021018 Women and Youth Empowerment programme		6,998,000.00	7,000,000.00	7,000,000.00	2,000.00+		
17001001/22021020 Foreign Scholarship Scheme	3,558,724.54						
17001001/22021021 Local Cultural Festival	19,986,473.99	2,844,000.00	2,845,000.00	2,845,000.00	1,000.00+	2,845,000.00	2,845,000.00
17001001/22021022 Cultural and Festival of Arts	17,997,012.21						
17001001/22021025 NYSC Allowance	8,814,937.00	545,000.00	550,000.00	550,000.00	5,000.00+	550,000.00	550,000.00
17001001/22021067 Poverty Alleviation		1,997,000.00	2,000,000.00	2,000,000.00	3,000.00+	22,400,000.00	22,400,000.00
Sub Total Overhead Cost	124,053,721.94	16,356,607.61	17,356,000.00	17,356,000.00	999,392.39+	30,756,000.00	30,756,000.00
Total Recurrent Expenditure	124,053,721.94	16,356,607.61	17,356,000.00	17,356,000.00	999,392.39+	30,756,000.00	30,756,000.00

SCHEDULE OF PERSONNEL AND OVERHEAD – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
21001001 – DEPART. OF PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary	133,306,587.18	119,350,164.49	37,266,969.00	37,266,969.00	82,083,195.49-	699,317,131.00	734,282,987.00
Sub Total - Personnel Cost	133,306,587.18	119,350,164.49	37,266,969.00	37,266,969.00	82,083,195.49-	699,317,131.00	734,282,987.00
21001001/22021022 Infant and Young Child feeding (IYCF)	2,988,000.00						
21001001/22021027 Polio Immunization Days (IPDS)	27,510,459.30	7,542,248.00	7,560,000.00	7,560,000.00	17,752.00+	7,560,000.00	7,560,000.00
21001001/22021047 Overhead Cost payment to Hospitals		19,762,000.00	19,763,968.00	19,763,968.00	1,968.00+	19,070,686.00	19,070,686.00
21001001/22021052 System & Services of PHC		4,994,000.00	5,000,000.00	5,000,000.00	6,000.00+	20,614,768.00	20,614,768.00
21001001/22021054 Community Management of Acute Malnutrition	10,514,351.58	4,994,999.00	4,999,999.00	4,999,999.00	5,000.00+	4,999,999.00	4,999,999.00
21001001/22021080 Support to Health Care Facilities CHV FHC &M&E		2,995,000.00	3,000,008.00	3,000,008.00	5,008.00+	3,000,008.00	3,000,008.00
Sub Total Overhead Cost	41,012,810.88	40,288,247.00	40,323,975.00	40,323,975.00	35,728.00+	55,245,461.00	55,245,461.00
Total Recurrent Expenditure	174,319,398.06	159,638,411.49	77,590,944.00	77,590,944.00	82,047,467.49-	754,562,592.00	789,528,448.00
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution for Primary Education - Basic Salary	390,288,537.26	665,977,552.80	666,016,315.00	666,016,315.00	38,762.20+	39,130,317.00	41,086,833.00
Total	390,288,537.26	665,977,552.80	666,016,315.00	666,016,315.00	38,762.20+	39,130,317.00	41,086,833.00
SOCIAL BENEFITS							
DEPARTMENT OF ADMIN. AND FINANCE							
25001001/22010102 Contribution to Pension Fund	150,977,938.77	183,929,049.37	4,851,239.00	102,241,733.00	81,687,316.37-	8,171,741.00	8,171,741.00
25001001/22010105 Other Pension Requirement	48,000,000.00						
Total	198,977,938.77	183,929,049.37	4,851,239.00	102,241,733.00	81,687,316.37-	8,171,741.00	8,171,741.00
Grand Total	1,724,863,079.05	2,278,122,338.57	1,536,358,629.00	1,754,534,602.00	523,587,736.57-	1,560,887,903.00	1,642,331,930.00

SCHEDULE OF CAPITAL RECEIPT

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
NDOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010101 Transfer from CRF to CDF	826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42-		
Total	826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42-		
OTHER CAPITAL RECEIPTS							
MISCELLANEUOS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42-		

SCHEDULE OF CAPITAL EXPENDITURE

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPARTMENT OF ADMIN. AND FINANCE							
250001001/23020118/06000001 Refund to KDSG for Partnership With Chikun LGA on Provision	95,390,492.35	5,988,000.00		97,390,492.00	91,402,492.00		
250001001/23020124/06000002 Construction of 1No Market Stall (On Going) at Katari			2,640,000.00	2,640,000.00	2,640,000.00		
250001001/23020124/06000003 Construction of 1No Market Stall (On Going) at Crossing			1,120,000.00	1,120,000.00	1,120,000.00		
250001001/23020124/06000003 Construction of 1No Market Stall (On Going) at Kurmin Sara			1,645,769.00	1,645,769.00	1,645,769.00		
250001001/23020124/06000005 Construction of 2 Sets of 2 Bed-Rooms at the 2 Staff Quarte			15,469,532.00	15,469,532.00	15,469,532.00	30,00 0,000.00	
250001001/23020124/06000003 Construction of Market Stalls across the LGA			32,990,467.00	32,990,467.00	32,990,467.00		
250001001/23020124/06000007 Construction of 2Nos Market Stalls (On Going) at Agunu			1,809,235.00	1,809,235.00	1,809,235.00		
250001001/23030103/06000008 Renovation of Staff Quarters (On Going) & LG Secretariat			50,480,000.00	50,480,000.00	50,480,000.00		
250001001/23020124/06000010 Construction of 1No Open Market Stalls (On Going) at Crossin			7,199,536.00	7,199,536.00	7,199,536.00		
250001001/23020127/11000001 Construction of TV Viewing Centres at the 3 Zones			21,600,000.00	21,600,000.00	21,600,000.00	14,400,000.00	
250001001/23010114/11000002 Purchase of 10Nos Hp All-In-One Computers for Budget & Works		1,475,314.09	1,500,000.00	1,500,000.00	24,685.91		
250001001/23010115/11000003 Purchase of Photocopier for Budegt Department			650,000.00	650,000.00	650,000.00		
250001001/23010107/13000001 Purchase of Hilux for the LGA Secreteriat	9,800,000.00			10,000,000.00	10,000,000.00		
250001001/23010108/13000003 Purchase of Staff Buses(18 seater)	9,850,000.00			10,000,000.00	10,000,000.00		
250001001/23010115/13000006 Purchase of Printer for Budegt Department			500,000.00	500,000.00	500,000.00		
250001001/23010128/13000008 Provision of Facilities for Security Agencies		2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00		
250001001/23020101/13000009 Construction of Police Outpost at Sabon Sarki (ongoing) Rij			6,634,020.00	6,634,020.00	6,634,020.00		
Total	115,040,492.35	9,463,314.09	149,238,559.00	266,629,051.00	257,165,736.91	44,400,000.00	
15001001 - DEPARTMENT OF AGRIC AND FORESTRY							
15001001/23010127/01000001 Purchase of Equipment for Cottage Industries	5,202,000.00						
15001001/23010127/01000005 Purchase of 5No of Irrigation Pumps.			4,000,000.00	4,000,000.00	4,000,000.00		
15001001/23020113/01000007 Establishment of a Demonstration Farm/Expansion of Orchard a			5,400,000.00	5,400,000.00	5,400,000.00	3,600,000.00	
15001001/23020113/01000008 Renovation & Construction of Slaughter slabs at k/sara J/kog	9,999,067.00						
15001001/23040101/01000009 Establishment of Tree Crops Plantation			1,000,000.00	1,000,000.00	1,000,000.00		
15001001/23020113/01000012 Construction of Agricultural extention Store at Kachia Zones			14,000,000.00	14,000,000.00	14,000,000.00		
15001001/23010127/01000019 Inos of Knapsacks Sprayers			5,000,000.00	5,000,000.00	5,000,000.00		
15001001/23020113/01000020 Construction of Fertilizer Store at Katari Zone			10,000,000.00	10,000,000.00	10,000,000.00		
15001001/23020113/01000021 Construction of Poultry Farm			2,500,000.00	2,500,000.00	2,500,000.00		
15001001/23020113/01000022 Construction of Veterinary Clinics at Katari Ward			3,000,000.00	3,000,000.00	3,000,000.00		
15001001/23020113/01000036 Construction of Slaughter Slab Across the LGA		9,995,000.00	10,000,000.00	10,000,000.00	5,000.00		
15001001/23020113/01000037 Demarcation and Tracing of Cattle Routes			5,000,000.00	5,000,000.00	5,000,000.00		
15001001/23050101/01000038 Food and Nutrition Programme		399,750.00	3,000,000.00	3,000,000.00	2,600,250.00		
15001001/23020113/01000039 Construction of Veterinary Clinics at Crossing			3,000,000.00	3,000,000.00	3,000,000.00		
15001001/23010127/01000040 Purchase of 500Nos Knapsack Sprayer			750,000.00	750,000.00	750,000.00		
15001001/23010124/01000041 Purchase of Home Economics working Materials		2,999,545.68	3,000,000.00	3,000,000.00	454.32		
15001001/23010127/01000042 Purchase of Nursery Facility and Equipment		699,981.00	1,000,000.00	1,000,000.00	300,019.00		
15001001/23010127/04000043 Purchase of 3Nos Hand-Powered Tractor Machines at N70000			2,100,000.00	2,100,000.00	2,100,000.00		
15001001/23010127/04000044 Purchase of Agricultural Machinery & Equipment		6,699,768.75	12,600,000.00	12,600,000.00	5,900,231.25	8,400,000.00	
Total	15,201,067.00	20,794,045.43	85,350,000.00	85,350,000.00	64,555,954.57	12,000,000.00	
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							

SCHEDULE OF CAPITAL EXPENDITURE – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020124/06000001			10,000,000.00	10,000,000.00	10,000,000.00		
34001001/23020124/06000004			25,510,000.00	25,510,000.00	25,510,000.00		
34001001/23030124/06000006	4,991,000.00						
34001001/23020119/06000009	1,990,000.00		6,000,000.00	6,000,000.00	6,000,000.00+	4,000,000.00	
34001001/23020101/06000010	9,773,171.28						
34001001/23020104/06000011		2,376,092.25	10,000,000.00	10,000,000.00	7,623,907.75+		
34001001/23020101/06000012			15,000,000.00	15,000,000.00	15,000,000.00+		
34001001/23010133/09000002			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23040102/09000003			1,260,000.00	1,260,000.00	1,260,000.00+		
34001001/23040102/09000004		1,150,000.00	11,000,000.00	11,000,000.00	9,850,000.00+		
34001001/23040102/09000005		8,922,000.00	8,928,000.00	8,928,000.00	6,000.00+		
34001001/23020105/10000001	4,750,000.00						
34001001/23020105/10000003	84,793,810.01		5,250,000.00	25,750,000.00	25,750,000.00+		
34001001/23020105/10000021	5,980,000.00						
34001001/23020105/10000022	2,200,000.00						
34001001/23020105/10000023	3,590,962.66						
34001001/23020105/10000024	7,070,000.00						
34001001/23020105/10000025	7,000,000.00						
34001001/23020105/10000026	11,950,000.00						
34001001/23020105/10000027	11,995,992.00						
34001001/23020105/10000028	4,600,000.00						
34001001/23020105/10000029	1,100,000.00						
34001001/23020105/10000030		10,200,000.00	15,441,901.00	15,441,901.00	5,241,901.00+	94,769,888.00	
34001001/23020101/13000004		2,472,699.50	5,000,000.00	5,000,000.00	2,527,300.50+		
34001001/23020105/13000007	47,282,700.00		12,500,000.00	12,500,000.00	12,500,000.00+		
34001001/23010107/13000016			10,000,000.00	10,000,000.00	10,000,000.00+		
34001001/23010108/13000017		15,000,000.00	15,000,000.00	15,000,000.00			
34001001/23010107/13000018		17,925,000.00	18,000,000.00	18,000,000.00	75,000.00+		
34001001/23020101/13000019		15,760,000.00	131,000,000.00	131,000,000.00	115,240,000.00+		
34001001/23020103/14000002	847,398.00						
34001001/23020103/14000026		6,241,086.96	24,000,000.00	24,000,000.00	17,758,913.04+		
34001001/23020103/14000027		450,000.00	500,000.00	500,000.00	50,000.00+		
34001001/23020103/14000037	83,400,874.53	69,708,957.05	77,919,851.00	77,919,851.00	8,210,893.95+		
34001001/23020103/14000040		7,900,000.00	12,750,000.00	12,750,000.00	4,850,000.00+		
34001001/23010119/14000041		8,013,721.13	9,000,000.00	9,000,000.00	986,278.87+		
34001001/23020103/14000042			5,000,000.00	5,000,000.00	5,000,000.00+		
34001001/23020103/14000043		7,450,000.00	17,951,450.00	17,951,450.00	10,501,450.00+		
34001001/23020103/14000044		4,589,311.58	37,400,000.00	37,400,000.00	32,810,688.42+		
34001001/23020114/17000001	4,999,946.40						
34001001/23020114/17000002	39,344,489.05	53,041,453.28	51,060,562.00	53,060,562.00	19,108.72+	50,543,940.00	
34001001/23020114/17000004	14,500,000.00	2,631,992.97		15,000,000.00	12,368,007.03+		
34001001/23020114/17000012	18,000,000.00	7,880,000.00		19,000,000.00	11,120,000.00+		

SCHEDULE OF CAPITAL EXPENDITURE – Cont'd

	Actual 2018 N=	Actual 2019 N=	Budget 2019 N=	Revised Budget2019 N=	Variance 2019 N=	Proposed 2020 N=	Proposed 2021 N=
34001001/23020114/17000014 Construction of Feeder Roads across the LGA	97,876,541.00	42,310,701.44	54,444,656.00	54,444,656.00	12,133,954.56+	50,543,940.00	
34001001/23020114/17000016 Construction/Provision of 60 units Culverts in 12 Wards	14,179,450.00						
34001001/23020117/17000018 Construction/Provision of 24 units Box Culverts in 12 Wards	8,639,000.00						
34001001/23020114/17000035 Construction of road from Boda to Antong		10,000,000.00		18,000,000.00	8,000,000.00+		
34001001/23020114/17000036 Extension of Feeder roads from Boham-Dandan-Walijo(ON-GOING)	10,283,477.50						
34001001/23020114/17000037 Contraction of Road from the Secreteriat to UngwanDage-Dage	18,500,000.00	10,000,000.00		19,000,000.00	9,000,000.00+		
34001001/23020114/17000038 Construction of Road from Ramin kura to gidan Tama	18,500,000.00	2,397,601.34		19,000,000.00	16,602,398.66+		
34001001/23020114/17000039 Construction of Allah Magani Bridge	31,500,000.00	17,345,600.00		32,000,000.00	14,654,400.00+		
34001001/23020105/17000042 Construction of Feeder Roads (On Going) at Ankwa Kudu-Ung. W		15,639,663.78	15,662,887.00	15,662,887.00	23,223.22+		
34001001/23020114/17000043 Construction of Feeder Roads (On Going) at Dangyalmi-G/Mana		6,450,897.32	7,175,640.00	7,175,640.00	724,742.68+		
34001001/23020114/17000044 Construction of Feeder Roads (On Going) at Kabode Jodu and		15,000,000.00	20,634,025.00	20,634,025.00	5,634,025.00+		
34001001/23020114/17000045 Construction of Feeder Roads (On Going) at Pachi			8,525,024.00	8,525,024.00	8,525,024.00+		
34001001/23020114/17000046 Grading of 4Km Roads in Kachia LGA		252,500.00	10,000,000.00	10,000,000.00	9,747,500.00+		
34001001/23020114/17000047 Grading of Katari Town's Roads			15,000,000.00	15,000,000.00	15,000,000.00+		
Total	569,638,812.43	361,109,278.60	671,913,996.00	816,413,996.00	455,304,717.40+	199,857,768.00	
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT							
17001001/23020107/05000002 Construction of Examination Hall at Kachia Doka & Gadanji		20,000,000.00	20,000,000.00	20,000,000.00			
17001001/230101124/05000008 Purchase of Teaching & Learning Aid Equipments	19,995,000.00						
17001001/23020107/05000009 Construction of 2 blocks of 2 classrooms @ Ankwa Centre	5,798,000.00						
17001001/23020107/05000028 Construction of 2 Blocks of 2 Classrooms @ U.B.E. G/gajere U	19,436,000.00						
17001001/23020107/05000029 Renovation/Repairs of Classrooms @ L.G.E.A. Rijana Akilibu &	9,930,103.57						
17001001/23020107/05000030 Establishment of CBT Centre @ G.S.S. Kachia		24,105,558.79	25,000,000.00	25,000,000.00	894,441.21+		
17001001/23010124/05000031 Purchase of Vocational and Skills Development Equipment		2,987,000.00	3,000,000.00	3,000,000.00	13,000.00+		
17001001/23020107/45000032 Construction of Blocks of Classrooms across the LG		9,495,000.00	69,250,000.00	69,250,000.00	59,755,000.00+		
17001001/23020107/05000036 Construction of 1No. Block of Classrooms (On Going) at Ingil			1,680,000.00	1,680,000.00	1,680,000.00+		
17001001/23020107/05000037 Construction of 1No. Block of Classrooms (On Going) at Magaj			5,250,000.00	5,250,000.00	5,250,000.00+		
17001001/23020107/05000038 Construction of 1No. Technical School at Awon		5,188,007.58	8,370,014.00	8,370,014.00	3,182,006.42+		
17001001/23020107/05000039 Construction of 2No Block of Classrooms (On Going) at Gidan			7,485,781.00	7,485,781.00	7,485,781.00+		
17001001/23020107/05000040 Fencing of Primary Schools across the LGA		14,599,000.00	30,000,000.00	30,000,000.00	15,401,000.00+		
17001001/23030106/05000041 Renovation of Primary Schools across the LGA		1,336,433.03	1,816,374.00	1,816,374.00	479,940.97+		
17001001/23030106/05000042 Renovation of Classrooms (On Going) at Gantang		1,988,000.00	2,210,000.00	2,210,000.00	222,000.00+		
17001001/23030106/05000043 Renovation of Classrooms (On Going) at K/Iya		905,728.60	1,940,178.00	1,940,178.00	1,034,449.40+		
17001001/23030106/06000044 Renovation of Classrooms (On Going) at Sabon Sarki			2,210,000.00	2,210,000.00	2,210,000.00+		
17001001/23010107/05000045 Construction of Craft Centre/Store & office			1,500,000.00	1,500,000.00	1,500,000.00+		
17001001/23010113/11000001 Purchase of Information Equipment		2,608,695.66	3,000,000.00	3,000,000.00	391,304.34+		
Total	55,159,103.57	83,213,423.66	182,712,347.00	182,712,347.00	99,498,923.34+		
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE							
21001001/23050101/04000002 SHAWN II Programme	2,998,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	3,150,000.00	3,307,503.00
21001001/23020106/04000004 Construction of Primary Health Care in the 12 Wards of the L	58,964,869.87						
21001001/23020106/04000028 Construction of Health centre at M/Walijo			5,000,000.00	5,000,000.00	5,000,000.00+		
21001001/23050101/04000032 Contribution to PHC services	9,958,000.00	8,693,000.00	10,000,000.00	18,000,000.00	9,307,000.00+		

SCHEDULE OF CAPITAL EXPENDITURE – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
21001001/23020106/04000036 Construction of PHC Centre at Doka (Ongoing)			5,000,000.00	5,000,000.00	5,000,000.00+		
21001001/23010122/04000037 Purchase of Hospital Equipment		2,699,038.00	3,000,000.00	3,000,000.00	300,962.00+		
21001001/23050101/04000038 Refuse Evacuation and Waste Management		13,214,452.00	18,000,000.00	18,000,000.00	4,785,548.00+		
21001001/23020106/04000039 Construction of Health Clinics (On Going) at K/Mazuga			11,491,324.00	11,491,324.00	11,491,324.00+		
21001001/23020106/04000040 Construction of Health Clinics (On Going) at Dam Site			2,022,363.00	2,022,363.00	2,022,363.00+		
21001001/23020106/04000041 Construction of Health Clinics (On Going) at Ladugga			1,880,648.00	1,880,648.00	1,880,648.00+		
21001001/23020107/04000042 Construction of Health Clinics at Gyani (ongoing)			11,491,324.00	11,491,324.00	11,491,324.00+		
21001001/23020106/04000043 Construction of Health Clinics at Maidamishi(ongoing)			12,490,569.00	12,490,569.00	12,490,569.00+		
21001001/23020106/04000044 Construction of New Health Facilities at Jaban Kogo Gadaniji			18,147,967.00	18,147,967.00	18,147,967.00+		
21001001/23020106/04000045 Construction of Primary Health Care in the 12 Wards of the L		8,867,580.80	30,000,000.00	30,000,000.00	21,132,419.20+		
Total	71,920,869.87	33,474,070.80	131,524,195.00	139,524,195.00	106,050,124.20+	3,150,000.00	3,307,503.00
Grand Total	826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42+	259,407,768.00	3,307,503.00

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF KACHIA LOCAL GOVERNMENT

SUBMITTED TO:

KADUNA STATE HOUSE OF ASSEMBLY

PROFILE OF ELECTED OFFICIALS

Hon. Peter Agite	Executive Chairman
Hon. Maitalata Obadia	Elected Councilor (Speaker)
Hon. Yohana A. Dodo	Elected Councilor (Majority Leader)
Hon. Mutaka A. Suleiman	Elected Councilor (Minority Leader)
Hon. Daniel Samaila	Elected Councilor
Hon. Philip Peter Kantiok	Elected Councilor
Hon. Tanko S. Habila	Elected Councilor
Hon. Augustine D. Umar	Elected Councilor
Hon. Habila Usman	Elected Councilor
Hon. Peter Auta	Elected Councilor
Hon. Ladi T. Sunday	Elected Councilor
Hon. Magaji Christopher	Elected Councilor
Hon. John B Magaji	Elected Councilor
Hon. Sami T. Habila	Elected Councilor
Hon. Mohammed A. Musa	Council Secretary

MANAGEMENT STAFF

Lawal Umaru Awwal	Director of Admin. & Finance Department.
Mr. Henry Baita	Local Government Treasurer
Musa Othman Dantala	Director of Agric & Forestry
Joseph Yohana	Director of Edu. & Social Development
Mohammed Shehu Kajuru	Director of Works & Infrastructure
Gyamio E. Dawyaro	Director of Primary Health Care

RECORD KEEPING:

The financial statements were prepared in line with international public sector accounting standards (IPSAS) cash basis. The accounts complied with the provisions of the financial memoranda, public finance (control and management) Act 1958 as amended, Local Government Administration Law 2018, of Kaduna State and other relevant legislations.

CASH FLOW STATEMENT**RECEIPTS:**

During the year the receipts of the Local Government amounted to two billion, eight hundred and seventeen million, forty-five thousand, four hundred and ten thousand naira, eighty-four kobo (N2,817,045,410.84) only. This is made up of the following:

Statutory Allocation	-	N2,228,066,666.22	79.10%
Value Added Tax	-	N491,007,238.65	17.43%
Internally Generated Revenue	-	N24,657,001.65	0.86%
Below the Line Deposits	-	<u>N73,314,504.32</u>	<u>2.61%</u>
Total	=	N2,817,045,410.84	100%

From the above, it is clear that the Local Government is solely dependent on the federation account for survival as the federation account accounted for over 96.53% of the receipts.

The internally generated revenue appreciated from (N6,071,425.32 to N24,657,001.65) in 2018 and 2019 respectively.

This situation is quiet impressive but the management should not relent in its efforts but rather ensure that the revenue collectors and the consultants tap the existing sources of revenue and possibly explore new revenue sources.

PAYMENTS:

The total payments during the years amounted to two billion, eight hundred and fifty-nine million four hundred and seventy-five naira, forty-seven kobo (N2,859,490,975.47) only. This is made up of the following:

Recurrent expenditure	-	N2,351,436,842.89	82.24%
Capital expenditure	-	<u>N508,054,132.58</u>	<u>17.76%</u>
Total	=	N2,859,490,975.47	100%

Recurrent expenditure consumed 82.24% of the total expenditure while the capital projects are left with only 17.76%. There is need therefore, to brace up and improve on the capital expenditure.

STATEMENT OF ASSETS AND LIABILITIES**INVESTMENTS:**

The total book value of the Local Government's investments stood at twelve million, two hundred and eighty thousand naira (N12,280,000.00) only. The market value of their investments however, is nothing to write home about since the inception of these investments dividends have not for once been received. There is need therefore for the Local Government to diversify its portfolio into more vibrant companies that could guarantee some dividends.

TREASURIES AND BANKS

As at 31st December, 2019, there was nil cash balance in the Local Government treasury but the bank accounts had the following balances:

First Bank – Subvention (Main Account) No. 2010332452	-	N874,326.93
FCMB Main Account	-	N26,560,953.48
FCMB Operational/Salaries Account	-	N151,931.93
FCMB Capital Account	-	N1,123,410.76
Paris Club Refund Account	-	N49,890.33
Total	=	<u>N28,760,513.43</u>

ADVANCES

All advances have been retired



**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

KACHIA LOCAL GOVERNMENT

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

MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	217,954,633.41	110,395,752.30	23,229,153.74	84,329,727.37
FEBRUARY	219,571,531.58	159,656,972.08	13,755,237.51	46,159,321.99
MARCH	206,310,748.60	143,696,294.01	25,683,773.72	36,930,680.87
APRIL	205,588,370.69	147,853,639.56	21,626,523.74	36,108,207.39
MAY	203,717,981.94	152,048,588.56	7,540,853.46	44,128,539.92
JUNE	266,195,133.66	200,168,010.48	7,540,853.46	58,486,269.72
JULY	245,738,935.80	177,607,326.87	14,740,364.33	53,391,244.60
AUGUST	235,975,970.49	173,148,131.51	15,438,190.41	47,389,648.57
SEPTEMBER	233,684,343.63	140,752,332.25	23,069,449.65	69,862,561.73
OCTOBER	236,238,548.90	175,366,875.34	14,807,996.36	46,063,677.20
NOVEMBER	232,333,252.25	171,506,535.56	46,161,411.96	14,665,304.73
DECEMBER	213,039,202.01	174,955,433.46	23,873,915.04	14,209,853.51
TOTAL	2,719,073,904.87	1,929,881,143.89	237,467,723.38	551,725,037.60

MONTHS	STATUTORY	VAT	SHARE OF EXC GAIN	EXCESS BANK	SHARE OF GOODS VALUE CONSIDER	ADDITIONAL FUND	SHARE OF FOREX	SOLID MINERALS	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
	ALLOCATION		DIFFERENCE	CHARGES		FROM NNPC	EQUALISATION				
JANUARY	174,438,896.25	43,201,156.72	314,580.44								217,954,633.41
FEBRUARY	159,114,979.78	44,174,419.75	209,512.57	2,924,903.01					13,147,716.47		219,571,531.58
MARCH	151,088,650.46	39,665,187.92	271,281.72	1,446,328.19			13,839,300.31				206,310,748.60
APRIL	142,443,593.68	38,475,681.48	206,996.88		17,230,041.30	3,132,734.78	4,099,322.57				205,588,370.69
MAY	163,811,622.90	39,654,443.13	251,915.91								203,717,981.94
JUNE	183,350,129.52	44,182,969.08	369,496.94	38,292,538.12							266,195,133.66
JULY	200,482,984.59	44,923,920.98	332,030.23								245,738,935.80
AUGUST	195,330,723.78	40,321,579.95	323,666.76								235,975,970.49
SEPTEMBER	196,661,481.84	36,061,458.72	329,485.71	631,917.36							233,684,343.63
OCTOBER	191,378,568.82	38,292,538.12	301,972.40				6,265,469.56				236,238,548.90
NOVEMBER	188,738,728.84	43,254,969.71	339,553.70								232,333,252.25
DECEMBER	157,378,399.44	38,799,213.12	258,095.11				16,603,494.34	2,725,551.94			215,764,753.95
TOTAL	2,104,218,759.90	491,007,238.65	3,508,588.37	43,295,686.68	17,230,041.30	3,132,734.78	40,807,586.78	2,725,551.94	13,147,716.47	0.00	2,719,073,904.87

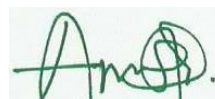
From the table above, the sum of two billion, two billion, seven hundred and nineteen thousand, and seventy-three thousand, nine hundred and four naira, eighty-seven kobo (N2,719,073,904.87) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of one billion, nine hundred and twenty-nine million, eight hundred and eighty-one thousand, one hundred and forty-three naira, eighty-nine kobo (N1,929,881,143.89) only went to statutory deductions, two hundred and thirty-seven million, four hundred and sixty-seven thousand, seven hundred and twenty-three naira, thirty-eight kobo (N237,467,723.38) only went to other deduction while the remaining balance of five hundred and fifty-one million, seven hundred and twenty-five thousand, and thirty-seven naira, sixty kobo (N551,725,037.60) 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 Kachia Local Government except for the 10% internally generated revenue from the State Government that was not remitted. Also deductions for the riot act account had very negative effect on the finances of the Local Government to the extent that development projects could not be embarked.

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



ATIKU MUSA FCNA
AUDITOR-GENERAL