

SANGA LOCAL GOVERNMENT OF KADUNA STATE



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

Report of the Treasurer Sanga Local Government for the year ended 31st December, 2019

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PART 1
REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE
ELECTED OFFICIALS

HON. CHARLES DANLADI	:	EXECUTIVE CHAIRMAN
HON. JACOB DOGARA NDAH	:	F/KARSHI WARD
HON. DANZOMO B. FARUK	:	N/SOUTH WARD
HON. ABDULLAHI ISAH CHIDAWA	:	GWANTU WARD
HON. YAKUBU ABUBAKAR	:	AYU WARD
HON. HANANIYA YAKUBU	:	NANDU WARD
HON. DAHIRU YUNUSA	:	ABORO WARD
HON. ZAKARI GOGARA	:	WASA WARD
HON. EMMANUEL AUDU KALLAH	:	N/NORTH WARD
HON. SOLOMON AMBITO	:	N/WEST WARD
HON. ZAKARI YA'U USMAN	:	BOKANA WARD
HON. PETER GARBA	:	ARAK WARD
HON. ABDUL MUHAMMAD	:	S/C WORKS
HON. EMMANUEL BANA	:	S/C ADMIN & FINANCE
HON. YA'U SALEH INTU	:	S/C AGRIC
HON. ALEX AKU AMADI	:	COUNCIL SECRETARY

MANAGEMENT STAFF

ALH. ILIYASU M. KUDAN	:	DIRECTOR ADMIN AND FINANCE
ALH. IBRAHIM LADAN MAJEMI	:	LOCAL GOVERNMENT TREASURER
MRS. JULIANA GAMBO	:	DIRECTOR AGRIC & FORESTRY
MR. BALA USMAN	:	DIRECTOR OF WORKS & INFRASTRUCTURE
MR. SABO GWAMNA	:	DIRECTOR PRIMARY HEALTH CARE
ALH. MOHAMMED L. ADAMU	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
ALH. MAGEM AHMAD	:	DIR. BUDGETING, PLANNING, RESEARCH & STAT.

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



**HON. CHARLES DANLADI
EXECUTIVE CHAIRMAN**



**MR. ALEX AKU AMADI
COUNCIL SECRETARY**



**ILYASU MOHAMMED KUDAN
DIR. ADMIN AND FINANCE**



**IBRAHIM LADANMAJEMI
LOCAL GOV'T. TREASURER**

1.0 CHAIRMAN'S REPORT

The Annual Financial Report of Sanga Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Sanga 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 Sanga 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 Sanga 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, Sanga Local Government of Kaduna State's financial position as at 31st December, 2018. Therefore, the report is hereby recommended for public use.

.....
HON. CHARLES DANLADI
EXECUTIVE CHAIRMAN
.....

27/08/2020
.....
DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Sanga Local Government together with the Financial Statements for the year ended 31st December, 2018 provide the record of the financial activities of Sanga 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 Sanga Local Government are contained on pages 16 to 44 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 45 to 49

2.3.1 CONSOLIDATED REVENUE FUND

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2.063 billion. The total recurrent payment charged to the Fund in line with Sanga Local Government Appropriation Act 2018 was ₦2.180 billion. The operation of the Fund resulted into a net recurrent Deficit of ₦0.117 billion. for the year. The closing balance of the fund as at 31st December, 2019 was ₦ 0.003 billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		120,774,352.61		2,048,360.69
Recurrent Receipts	2,063,749,912.68		2,080,574,250.10	
Recurrent Expenditure	2,180,951,856.90		1,961,848,258.18	
Net Recurrent Surplus/(Deficit)		(117,201,944.22)		118,725,991.92
Closing Balance		3,572,408.39		120,774,352.61

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 ₦0.393 billion and total capital expenditure charged to the fund amounted to ₦0.385 billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	385,868,927.57		393,351,389.95	
Capital Expenditure	385,868,927.57		393,351,389.95	
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 ₦2,063,749,912.68 and total payment was ₦2,180,951,856.90 an overall net deficit cash flow of ₦117,201,944.22 was recorded during the year. The liquidity position as at 31st December, 2019 was ₦3,572,408.39.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		120,774,352.61		2,048,360.69
Total Receipts	2,063,749,912.68		2,080,574,250.10	
Total Payments	2,180,951,856.90		1,961,848,258.18	
Net Cash Surplus/(Deficit)		(117,201,944.22)		118,725,991.92
Closing Cash/Bank Balance		3,572,408.39		120,774,352.61
Represented by:				
Consolidated Revenue Fund	3,572,408.39		120,774,352.61	
Capital Development Fund	-		-	
Total Public Funds		3,572,408.39		120,774,352.61

3.0 COMPUTERIZATION OF ADMIN AND FINANCE DEPT - FINAL ACCOUNTS UNIT

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

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

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



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

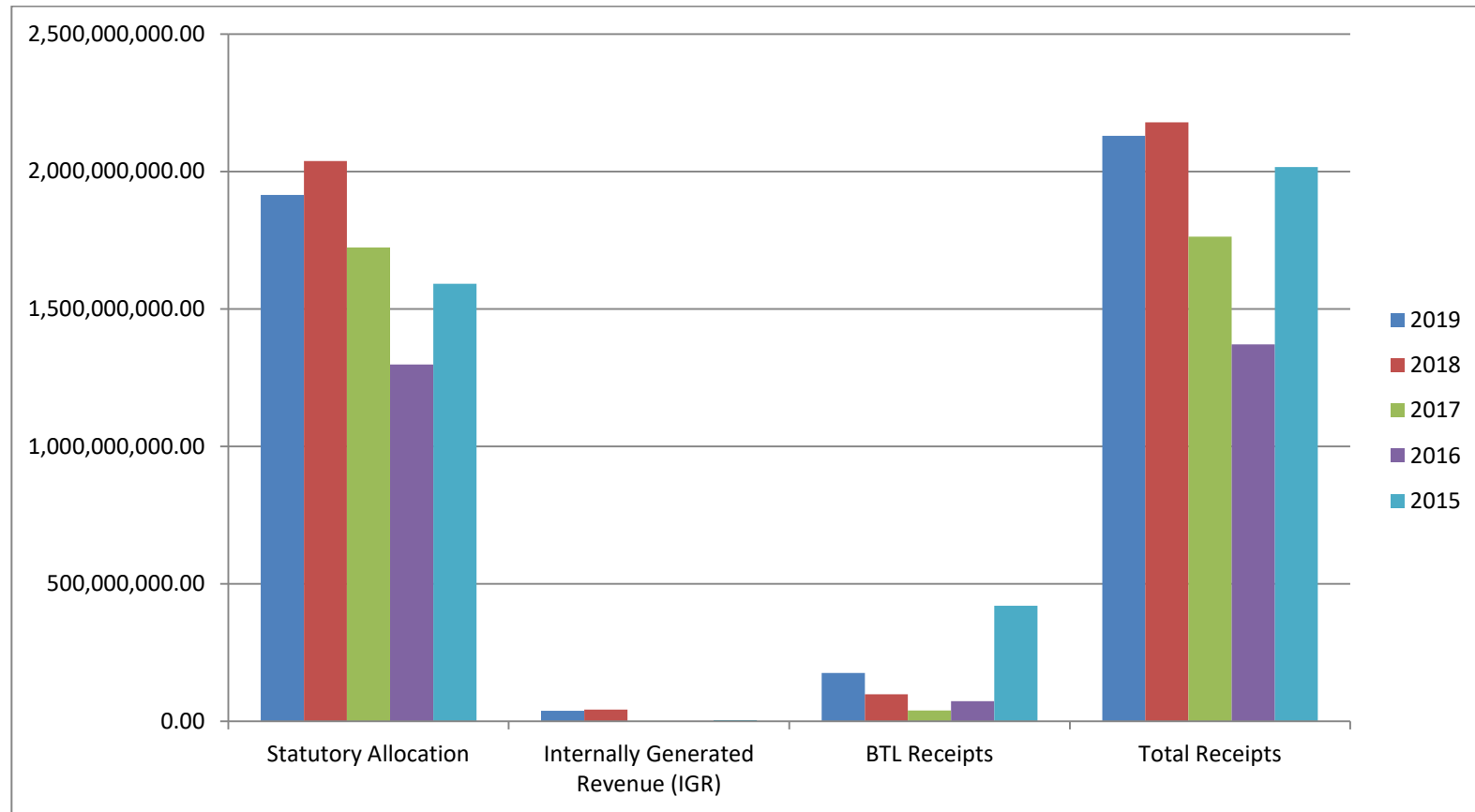
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	2,048,360.69	120,774,352.61	92,617,161.00	445,410,884.00	324,636,531.39-		
RECEIPTS							
Statutory Allocation	1,927,660,151.79	1,775,435,984.39	2,345,485,215.00	2,345,485,215.00	570,049,230.61-		
Internally Generated Revenue		702,000.00	10,542,086.00	10,542,086.00	9,840,086.00-		
BTL Receipts	152,914,098.31	88,589,348.69			88,589,348.69+		
Total Recurrent Year Receipts	2,080,574,250.10	1,864,727,333.08	2,356,027,301.00	2,356,027,301.00	491,299,967.92-		
Total Projected Funds Available	2,082,622,610.79	1,985,501,685.69	2,448,644,462.00	2,801,438,185.00	815,936,499.31-		
Recurrent Expenditure: Economic Classification:							
Employees Compensation	898,949,205.48	999,537,120.66	911,472,470.00	1,003,038,333.00	3,501,212.34+	856,526,410.00	899,352,731.00
Social Benefits	95,619,512.67	81,528,117.43	158,073,945.00	228,471,637.00	146,943,519.57+	140,000,000.00	140,000,000.00
Overhead Costs	396,864,451.77	426,405,762.95	419,489,442.00	434,289,446.00	7,883,683.05+	280,156,645.00	358,296,645.00
Service Wide Vote	24,149,600.00						
BTL Payments	152,914,098.31	88,589,348.69			88,589,348.69-		
Total Recurrent Payments	1,568,496,868.23	1,596,060,349.73	1,489,035,857.00	1,665,799,416.00	69,739,066.27+	1,276,683,055.00	1,397,649,376.00
Capital Expenditure: Programme Classification:							
01 Economic Empowerment Through Agriculture	493,900.00		13,000,000.00	13,000,000.00	13,000,000.00+	13,400,000.00	13,400,000.00
04 Improvement to Human Health	2,400,000.00	19,643,750.00	71,420,000.00	79,420,000.00	59,776,250.00+	57,770,000.00	57,770,000.00
05 Enhancing Skills and Knowledge	241,811.25		51,199,538.00	51,199,538.00	51,199,538.00+	93,841,544.00	93,841,544.00
06 Housing and Urban Development	10,787,073.00			21,000,000.00	21,000,000.00+		
10 Water Resources and Rural Development	6,300,000.00	8,936,642.30	96,350,000.00	96,350,000.00	87,413,357.70+	241,855,000.00	217,005,000.00
11 Information Communication & Technology			2,710,000.00	2,710,000.00	2,710,000.00+		
13 Reform of Government and Governance	73,952,719.90	176,265,645.98	328,000,000.00	457,030,164.00	280,764,518.02+	157,756,692.00	158,071,692.00
14 Power	266,846,027.80	158,022,889.29	260,059,067.00	278,059,067.00	120,036,177.71+	254,875,000.00	254,875,000.00
17 Road	32,329,858.00	23,000,000.00	136,870,000.00	136,870,000.00	113,870,000.00+	145,470,000.00	145,470,000.00
Total Capital Expenditure by Programme	393,351,389.95	385,868,927.57	959,608,605.00	1,135,638,769.00	749,769,841.43+	964,968,236.00	940,433,236.00
Total Expenditure (Budget Size)	1,961,848,258.18	1,981,929,277.30	2,448,644,462.00	2,801,438,185.00	819,508,907.70+	2,241,651,291.00	2,338,082,612.00
Budget Surplus/(Deficit)	120,774,352.61	3,572,408.39			3,572,408.39+	2,241,651,291.00	2,338,082,612.00
Financing of Deficit by Borrowing							
Closing Balance	120,774,352.61	3,572,408.39			3,572,408.39+	2,241,651,291.00	2,338,082,612.00

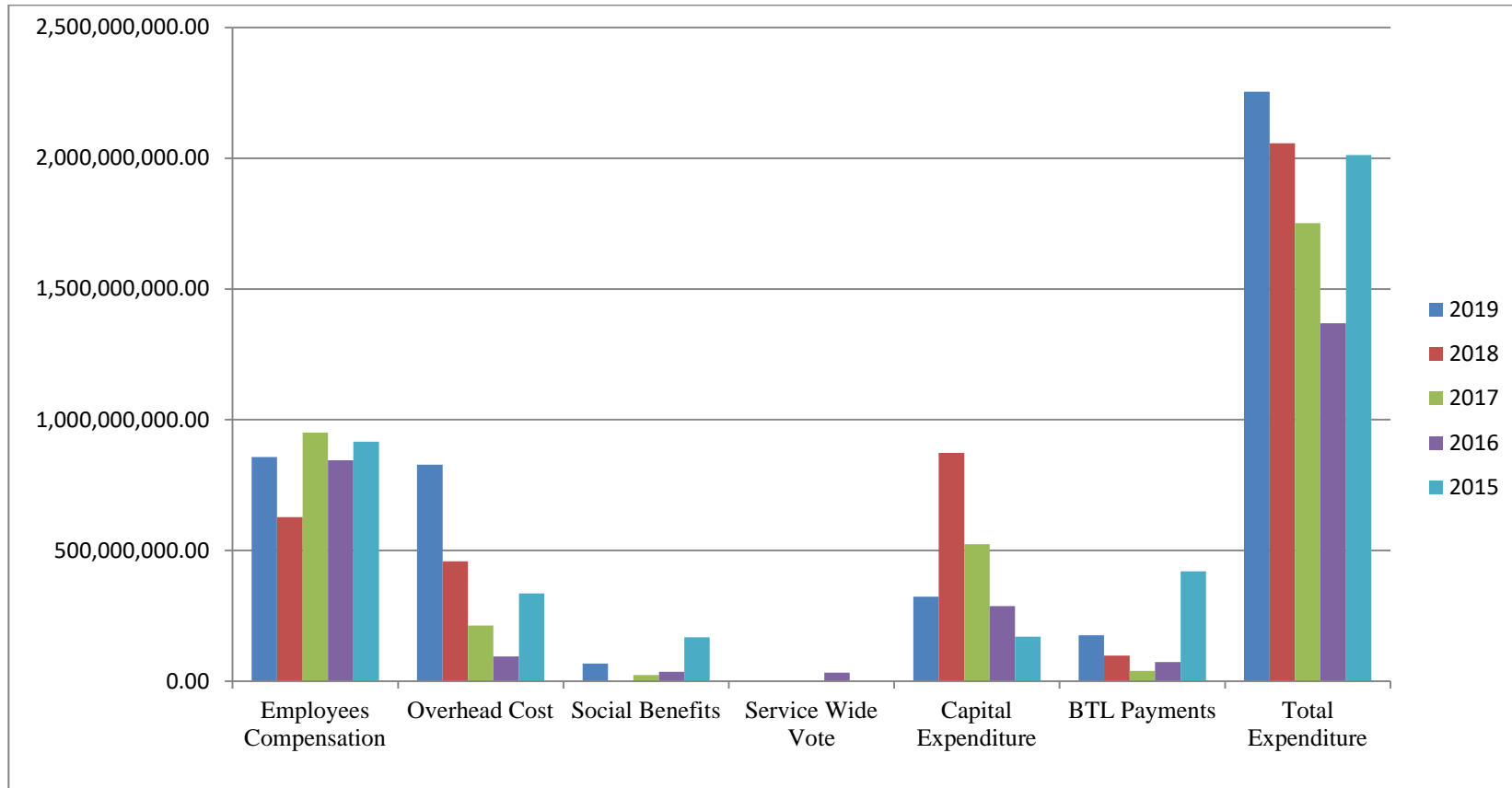
3.2 **FIVE YEARS FINANCIAL SUMMARY**

	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
RECEIPTS:					
Statutory Allocation	1,775,435,984.39	1,927,660,151.79	1,482,628,676.48	1,016,392,783.43	1,816,137,120.19
Internally Generated Revenue (IGR)	702,000.00		215,303.70		6,317,194.00
BTL Receipts	88,589,348.69	152,914,098.31	133,044,149.58	202,969,838.15	559,086,660.83
TOTAL RECEIPTS	1,864,727,333.08	2,080,574,250.10	1,615,888,129.76	1,219,362,621.58	2,381,540,975.02
PAYMENTS:					
Employees Compensation	999,537,120.66	898,949,205.48	880,614,311.83	722,711,873.93	1,073,775,021.66
Overhead Cost	426,405,762.95	396,864,451.77	147,600,582.38	80,031,950.01	362,133,565.19
Social Benefits	81,528,117.43	956,195,12.67	228,435,119.26	74,137,883.23	21,898,660.86
Service Wide Vote		24,149,600.00	420,000.00		19,300,000.00
Capital Expenditure	385,868,927.57	393,351,389.95	273,967,796.70	121,669,860.18	314,828,411.88
BTL Payments	88,589,348.69	152,914,098.31	133,044,149.59	202,969,838.15	559,086,660.83
TOTAL PAYMENTS	1,981,929,277.30	1,961,848,258.18	1,664,081,959.76	1,201,521,405.50	2,351,022,320.42
CASH BALANCES					
Net Cash Surplus/(Deficit)	-117,201,944.22	118,725,991.92	-48,193,830.00	17,841,216.08	30,518,654.60
Opening Cash Balance	120,774,352.61	2,048,360.69	50,242,190.69	32,400,974.61	1,882,320.01
CLOSING CASH BALANCE	3,572,408.39	120,774,352.61	2,048,360.69	50,242,190.69	32,400,974.61

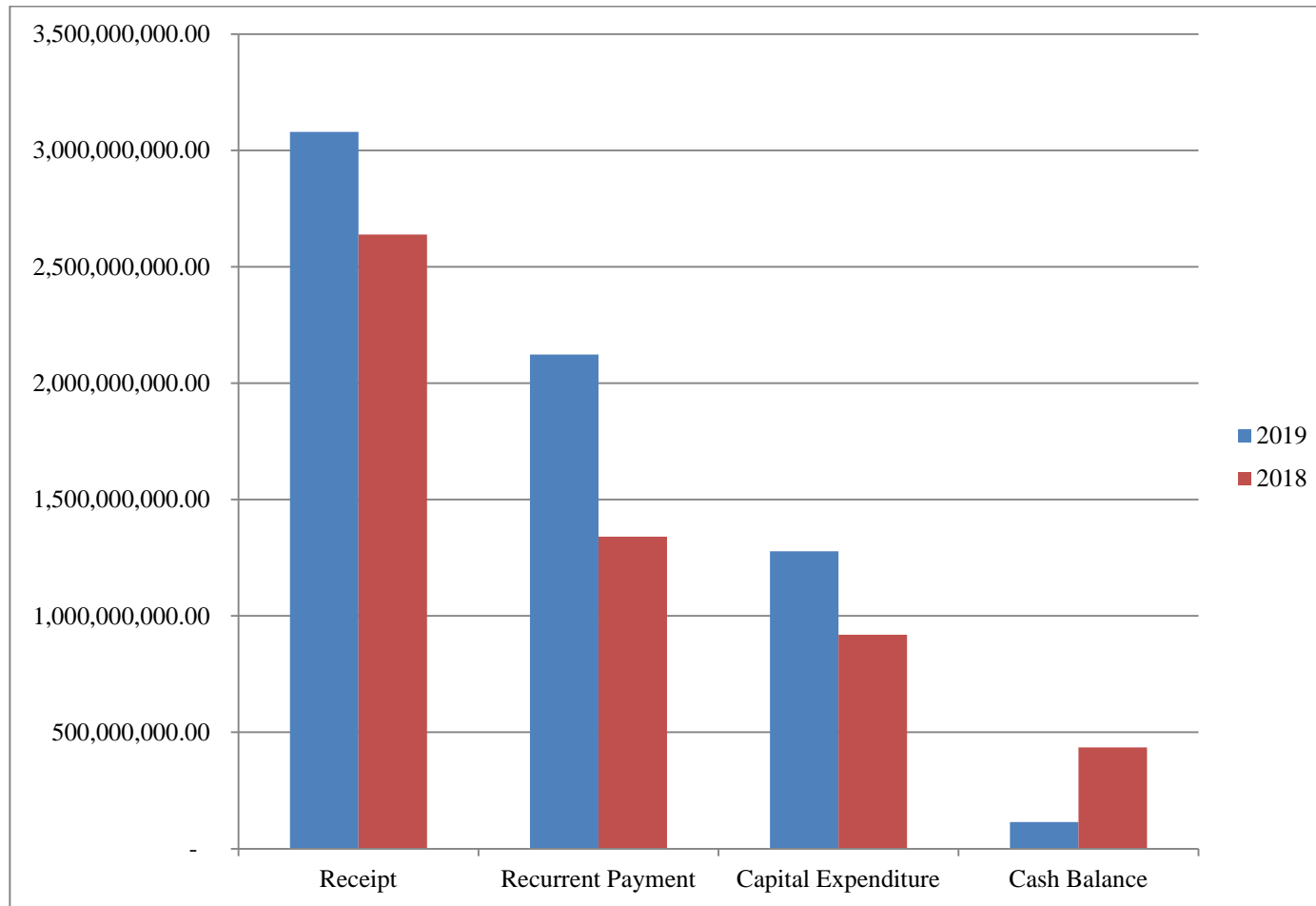
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2019 AND 2018



4.0 STATEMENT OF ACCOUNTING POLICIES

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

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

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

.....
ALH. IBRAHIM LADAN MAJEMI
TREASURER

27/8/20

.....
DATE

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

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

.....
ALH. IBRAHIM LADAN MAJEMI
TREASURER

27/8/20

.....
DATE

.....
HON. CHARLES DANLADI
EXECUTIVE CHAIRMAN

27/8/2020

.....
DATE

AUDIT CERTIFICATE

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

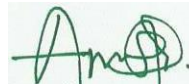
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts 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 Sanga Local Government Council of Kaduna State for the year ended 31st December, 2019 subject to formalisation of irregular payment of three million naira (N3,000,000.00) and presentation of outstanding payment vouchers to the tune of two million, two hundred and forty-three thousand, seven hundred and fifty naira only (N2,243,750.00) only for audit inspection.



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

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual	Actual
		2019	2018
		₦	₦
Cash Flow from Operating Activities:			
Statutory Allocation	1	1,573,356,743.83	1,641,219,948.09
Share of Value Added Tax	2	202,079,240.56	286,440,203.70
Independent Revenue	3	702,000.00	
Total Receipts		1,776,137,984.39	1,927,660,151.79
Recurrent Payments:			
Employees Compensation	4	999,537,120.66	898,949,205.48
Social Benefits	5	81,528,117.43	95,619,512.67
Overhead Cost	6	426,405,762.95	396,864,451.77
CRFC - (Excluding Social Benefits and Public Debt)	7		24,149,600.00
Total Payments		1,507,471,001.04	1,415,582,769.92
Net Cash Flow from Operating Activities		268,666,983.35	512,077,381.87
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8		493,900.00
Improvement to Human Health	11	19,643,750.00	2,400,000.00
Enhancing Skills and Knowledge	12		241,811.25
Housing and Urban Development	13		10,787,073.00
Water Resources and Rural Development	17	8,936,642.30	6,300,000.00
Reform of Government and Governance	20	176,265,645.98	73,952,719.90
Power	21	158,022,889.29	266,846,027.80
Road	24	23,000,000.00	32,329,858.00
Net Cash Flow from Investing Activities	29	385,868,927.57	393,351,389.95
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	88,589,348.69	152,914,098.31
Below-The-Line Payments	37	88,589,348.69	152,914,098.31
Net Movement			
Net Surplus(Deficit) for the Year		(117,201,944.22)	118,725,991.92
Opening Balance		120,774,352.61	2,048,360.69
Closing Balance	38	3,572,408.39	120,774,352.61

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2019	Actual 2018
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	3,572,408.39	120,774,352.61
Sub Total		3,572,408.39	120,774,352.61
Investments and Other Assets			
Investments	40	9,118,682.00	9,118,682.00
Sub Total		9,118,682.00	9,118,682.00
Total Assets		12,691,090.39	129,893,034.61
Public Funds:			
Consolidated Revenue Fund	42	3,572,408.39	120,774,352.61
Capital Development Fund	43		
Other Funds	44	9,118,682.00	9,118,682.00
Sub - Total: Public Funds		12,691,090.39	129,893,034.61
LIABILITIES:			
Public Funds + Liabilities		12,691,090.39	129,893,034.61

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance		2,048,360.69	120,774,352.61		176,763,559.00	55,989,206.39-		
Add: Recurrent Receipts:								
Statutory Allocation		1,570,692,459.51	1,521,011,849.87	1,694,470,032.00	1,694,470,032.00	173,458,182.13-		
Share of VAT		286,440,203.70	202,079,240.56	591,728,984.00	591,728,984.00	389,649,743.44-		
Excess Crude		11,322,322.32						
NNPC Refunds		2,717,357.36	2,264,464.46			2,264,464.46+		
10% IGR State Contribution				59,286,199.00	59,286,199.00	59,286,199.00-		
Exchange Rate Difference		16,937,482.41	2,541,929.00			2,541,929.00+		
Share of Solid Minerals			1,970,136.62			1,970,136.62+		
Share of Forex Equalization		35,715,047.62	29,497,335.89			29,497,335.89+		
Excess Bank Charges		3,835,278.87	3,616,473.44			3,616,473.44+		
Share of Goods and Value Consideration			12,454,554.55			12,454,554.55+		
Sub Total: Statutory Allocation		1,927,660,151.79	1,775,435,984.39	2,345,485,215.00	2,345,485,215.00	570,049,230.61-		
Licenses	16			156,620.00	156,620.00	156,620.00-		
Rates	17			4,173,920.00	4,173,920.00	4,173,920.00-		
Fees	18			1,356,329.00	1,356,329.00	1,356,329.00-		
Sales	20		702,000.00			702,000.00+		
Earnings	21			4,855,217.00	4,855,217.00	4,855,217.00-		
Sub-Total: Independent Revenue			702,000.00	10,542,086.00	10,542,086.00	9,840,086.00-		
Total Recurrent Receipts		1,927,660,151.79	1,776,137,984.39	2,356,027,301.00	2,356,027,301.00	579,889,316.61-		
Total Funds Available		1,929,708,512.48	1,896,912,337.00	2,356,027,301.00	2,532,790,860.00	635,878,523.00-		
Less Recurrent Payments:								
Employees Compensation	63	898,949,205.48	999,537,120.66	911,472,470.00	1,003,038,333.00	3,501,212.34+	856,526,410.00	899,352,731.00
Social Benefits	64	95,619,512.67	81,528,117.43	158,073,945.00	228,471,637.00	146,943,519.57+	140,000,000.00	140,000,000.00
Overhead Cost	65	396,864,451.77	426,405,762.95	419,489,442.00	434,289,446.00	7,883,683.05+	280,156,645.00	358,296,645.00
CRFC - (Excluding Social Benefits and Public Debts)	66	24,149,600.00						
Total Recurrent Payments		1,415,582,769.92	1,507,471,001.04	1,489,035,857.00	1,665,799,416.00	158,328,414.96+	1,276,683,055.00	1,397,649,376.00
Other Cash Movement								
Below-The-Line Receipts	67	152,914,098.31	88,589,348.69			88,589,348.69+		
Below-The-Line Payments	68	152,914,098.31	88,589,348.69			88,589,348.69-		
Net Recurrent Funds before Transfers		514,125,742.56	389,441,335.96	866,991,444.00	866,991,444.00	477,550,108.04-	1,276,683,055.00	1,397,649,376.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43+	964,968,236.00	940,433,236.00
Total Appropriations/Transfers		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43+	964,968,236.00	940,433,236.00
Closing Balance		120,774,352.61	3,572,408.39			3,572,408.39+	2,241,651,291.00	2,338,082,612.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				92,617,161.00	268,647,325.00	268,647,325.00-		
Add: Revenue								
Transfer from Consolidated Revenue		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43-	964,968,236.00	940,433,236.00
Sub Total: Capital Receipts		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43-	964,968,236.00	940,433,236.00
Total Capital Funds Available		393,351,389.95	385,868,927.57	959,608,605.00	1,135,638,769.00	749,769,841.43-	964,968,236.00	940,433,236.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	73,952,719.90	166,265,645.98	330,710,000.00	420,340,164.00	254,074,518.02+	157,756,692.00	158,071,692.00
Economic Affairs	74	305,969,785.80	195,370,220.24	434,139,067.00	484,139,067.00	288,768,846.76+	457,605,000.00	457,605,000.00
Housing and Community Development	76	10,787,073.00	4,589,311.35	72,140,000.00	93,140,000.00	88,550,688.65+	197,995,000.00	173,145,000.00
Health	77	2,400,000.00	19,643,750.00	71,420,000.00	79,420,000.00	59,776,250.00+	57,770,000.00	57,770,000.00
Education	79	241,811.25		51,199,538.00	58,599,538.00	58,599,538.00+	93,841,544.00	93,841,544.00
Total Capital Expenditure		393,351,389.95	385,868,927.57	959,608,605.00	1,135,638,769.00	749,769,841.43+	964,968,236.00	940,433,236.00

NOTES TO CASH FLOW STATEMENT

	Actual 2019	Actual 2018
	₦	₦
Note 1 - Statutory Allocation		
25001001/11010001 Statutory Allocation	1,521,011,849.87	1,570,692,459.51
25001001/11010003 Excess Crude		11,322,322.32
25001001/11010006 NNPC Refunds	2,264,464.46	2,717,357.36
25001001/11010013 Exchange Rate Difference	2,541,929.00	16,937,482.41
25001001/11000018 Share of Solid Minerals	1,970,136.62	
25001001/11000019 Share of Forex Equalization	29,497,335.89	35,715,047.62
25001001/11000020 Excess Bank Charges	3,616,473.44	3,835,278.87
25001001/11000021 Share of Goods and Value Consideration	12,454,554.55	
Total	1,573,356,743.83	1,641,219,948.09
Note 2 - Share of Value Added Tax		
This represent Share of VAT from FAAC	202,079,240.56	286,440,203.70
Note 3 - Independent Revenue		
Sales	702,000.00	
Total	702,000.00	
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	650,840,927.31	574,862,841.35
Local Government Staff	348,696,193.35	324,086,364.13
Total	999,537,120.66	898,949,205.48
Note 4A - Local Government Staff		
Sanga Local Govt	348,696,193.35	324,086,364.13
Total	348,696,193.35	324,086,364.13
Note 5 - Social Benefits		
15% (Pers. Emolument) Pension Funds	30,369,190.45	91,018,839.87
Govt 10% Contribution to Pension Scheme	51,158,926.98	4,600,672.80
Total	81,528,117.43	95,619,512.67
Note 6 - Overhead Costs		
Transport and Travelling	20,021,488.09	56,751,130.40
Utilities	114,274.00	637,848.00
Material and Supplies	37,659,199.26	54,575,549.40
Maintenance Services	16,620,000.00	25,661,969.10
Training	33,555,488.08	16,995,097.00
Other Services	142,833,259.78	81,802,988.54
Consulting & Professional Services	5,233,500.00	16,390,000.00
Fuel and Lubricants	3,019,037.89	2,800,492.00
Financial Charges	3,955,006.77	7,747,761.62
Miscellaneous Expenses	163,394,509.08	124,459,156.01
Local Grants and Contributions		9,042,459.70

Total	426,405,762.95	396,864,451.77
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Notes to Cash Flow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
20001001/22060203 Settlement of Liability		24,149,600.00
Total		24,149,600.00
Note 8 - Economic Empowerment Through Agriculture		
15001001/23010127/01000024 Renovation of Fertilizer Store @ Mayir (On-Going)		493,900.00
Total		493,900.00
Note 11 - Improvement to Human Health		
21001001/23050101/04000015 Food and Nutrition Programme	5,000,000.00	
21001001/23000000/04000016 Construction of Health Clinic @ Aban (On-Going)		2,400,000.00
21001001/23000000/04000017 Provision of Health Care Facilities at Amantu 'A' Ung. Mada	5,000,000.00	
21001001/23020106/04000020 Provision of PHC at Ung. Gimba Ung. Ubandoma Digel Shankw	4,050,000.00	
21001001/23020106/04000032 Contribution to Primary Health Care (PHC) Services	5,593,750.00	
Total	19,643,750.00	2,400,000.00
Note 12 - Enhancing Skills and Knowledge		
17001001/23020107/05000009 Renovation of A Block of 3-Classroom @ LGEA Ugwan-Mallam Mus		241,811.25
Total		241,811.25
Note 13 - Housing and Urban Development		
34001001/23020102/06000014 Construction of Strike Force Office Base		10,787,073.00
Total		10,787,073.00
Note 17 - Water Resources and Rural Development	8,936,642.30	6,300,000.00
34001001/23020105/10000001 Construction of Solar Powered Borehole @ Langa (On-Going)		4,500,000.00
34001001/23020105/10000002 Construction of Borehole @ Rockview Behind Gwantu 'A' Primar		1,800,000.00
34001001/23020105/10000023 Construction of Solar Powered Water System at Kofar Tata U	4,347,330.95	
34001001/23020105/10000033 Provision of Solar Powered @ Sabon-Gari Rimi Ung. Sarki C	4,589,311.35	
Total	8,936,642.30	6,300,000.00
Note - 20 Reform of Government and Governance		
25001001/23050101/13000003 Riot damage fund	136,147,553.71	
25001001/23050101/13000010 Settlement of Capital Liabilities	232,981.07	9,139,050.00
25001001/23030121/13000011 Renovation of Local Government Secretariat		37,781,790.70
25001001/23020124/13000012 Construction of Market Stall Complex (Phase II) @ Gwantu (On	4,650,000.00	16,926,363.20
25001001/23020101/13000013 Construction of Legislative Office		8,446,356.00
25001001/23020101/13000014 Furnishing of Office Building @ Gwantu		492,500.00
25001001/23020102/13000016 Furnishing of Residential Buildings @ Gwantu		466,660.00
25001001/23010105/13000018 Purchase of 7No 406 Peugeot (Motor Vehicle)	6,990,900.00	
25001001/23010113/13000021 Purchase of Laptop and Desk-Top Computers	2,500,000.00	
25001001/23010101/13000023 Acquisition of Land for construction of 2No Police Divisiona		700,000.00
25001001/23010132/13000025 Provision of Facilities for Security Agencies	9,544,211.20	
25001001/23020123/13000027 Purchase of Lighting Equipment	200,000.00	

Notes to Cash Flow Statement – Cont'd

	Actual 2019 ₦	Actual 2018 ₦
34001001/23020101/13000003 Construction of Police Outpost @ Fadan-Karshi	10,000,000.00	
17001001/23050101/13000001 Rural Women and Youth Empowerment Programme	6,000,000.00	
Total	176,265,645.98	73,952,719.90
Note 21 - Power		
34001001/23020103/14000008 Stepdown of Electricity @ Ungwan-Dauda and Zawan (On-Going)		44,957,400.00
34001001/23020103/14000010 Stepdown and Distribution of Electricity @ Gbonkok Ang/Wak		40,000,000.00
34001001/23010119/14000021 Purchase & Installation of 3 Nos of 500KVA Transformers		14,800,000.00
34001001/23030102/14000024 Rehabilitation of 33KV line and purchase of 500KVA Transform	4,897,484.80	
34001001/23020103/14000036 Provision of Electricity at Ragga and Kontagora 'B' Ninzo So		13,243,227.20
34001001/23020103/14000037 Extent. Of Electric. Project at Kurmin Goro Titi Sabon LAYI		2,170,000.00
34001001/23020103/14000062 Electrification project to Wasa Station	100,125,404.49	40,000,000.00
34001001/23020103/14000069 Provision of Electricity at Amantu 'B' Sansani Ung. Mada	9,000,000.00	
34001001/23020103/14000071 Extension and Stepdown of Electricity at Kutal and Ung. Daud	6,000,000.00	
34001001/23020103/14000073 Stepdown and Distribution of Electricity @ Anzere and Godo (31,175,400.60
34001001/23020103/14000074 Stepdown and Distribution of Electricity @ Kwagiri/Ecwa Sec.		9,000,000.00
34001001/23020103/14000075 Stepdown and Distribution of Electricity @ Tudun-Wada/Karshi		10,000,000.00
34001001/23020103/14000076 Provision of Electricity at Kobin Ningshe Ung. Rimi Ung.		56,500,000.00
34001001/23020103/14000078 Extension of Electricity Project from Nzahun to Konkri to Te		5,000,000.00
34001001/23020103/14000083 Provision for Solar Home System	10,000,000.00	
34001001/23020103/14000084 Purchase and Installation of Solar Inverter @ LG Secretariat	5,000,000.00	
34001001/23020123/14000085 Installation of Solar Street Light at Local Government Secre	12,000,000.00	
34001001/23020103/14000086 Provision and Extension of Electricity at Shankwai Digel Wu	6,000,000.00	
34001001/23020103/14000087 Provision and Installation of Transformer at Ung. Liman and	5,000,000.00	
Total	158,022,889.29	266,846,027.80
Note 24 - Road		
34001001/23020114/17000046 Construction of Feeder Roads to Link the following Communiti	10,000,000.00	
34001001/23020114/17000047 Construction of Roads and Box Culvert Linking Wuro-andaha to	5,000,000.00	
34001001/23020114/17000050 Construction of Drainage System from Wasa Market to Wasa Tow	5,000,000.00	
34001001/23020114/17000051 Construction of Drainages at Ajangwai	3,000,000.00	
34001001/23020114/17000104 Construction of Drainages from Amar Sarki to Amar Kontagora		5,429,108.00
34001001/23020114/17000105 Grading of Road from Gwantu to Ungwan-Maikasa		7,200,000.00
34001001/23020114/17000111 Construction of Tripple Cell Box Culvert at zanbur		19,700,750.00
Total	23,000,000.00	32,329,858.00
Note 29 - Net Cash Flow from Investment Activities By Sector:		
Capital Expenditure by Administrative Sector	160,265,645.98	73,952,719.90
Capital Expenditure by Economic Sector	199,959,531.59	316,756,858.80
Capital Expenditure by Social Sector	25,643,750.00	2,641,811.25
Total	385,868,927.57	393,351,389.95

Notes to Cash Flow Statement – Cont'd

	Actual 2019	Actual 2018
	₦	₦
Note 29A - Net Cash Flow from Investment Activities By Economic:		
Purchase of Fixed Assets General	19,035,111.20	15,500,000.00
Construction and Provision of Fixed Assets General	214,555,796.79	330,436,649.25
Rehabilitation and Repairs of Fixed Assets General	4,897,484.80	38,275,690.70
Acquisition of Non Tangible Assets	147,380,534.78	9,139,050.00
Total - 29A	385,868,927.57	393,351,389.95
Note 29B - Net Cash Flow from Investment Activities By Location:		
Gwantu Ward	216,206,726.93	225,456,270.50
Namdu Ward		61,500,000.00
Aboro Ward	10,897,484.80	493,900.00
Ayu Ward	19,050,000.00	20,470,919.25
Ninzam North Ward	5,000,000.00	2,400,000.00
Fadan Karshi Ward	20,000,000.00	19,000,000.00
Bokana Ward		10,787,073.00
Ninzam West Ward	4,589,311.35	
Ninzam South Ward		13,243,227.20
Wasa Station Ward	110,125,404.49	40,000,000.00
Total	385,868,927.57	393,351,389.95
Note 36 - BTL Receipts		
25001001/12150001 Withholding Taxes due to FIRS	2,192,283.10	
25001001/12150002 VAT due to FIRS	2,050,000.00	4,687,055.07
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	10,233,977.64	10,319,969.78
25001001/12150004 Union Deductions	23,157,523.48	
25001001/12150005 Deposits	232,981.07	
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	6,300,000.00	
25001001/12150007 Monthly Net Total Salary Control Accounts	12,140,900.00	109,773,922.75
25001001/12150008 10% Contract Retention Fee	703,565.00	
25001001/12150009 SIGMA Pension Deduction	9,737,198.40	
25001001/12150010 WHT to due BIR	7,260,405.03	4,336,677.96
25001001/12150011 Commodity Deductions	6,183,061.38	
25001001/12150012 NULGE Deductions	1,885,711.32	941,688.78
25001001/12150013 MHWU Deductions	450,563.21	
25001001/12150014 NANM Deductions	449,506.20	
25001001/12150015 Party Deductions	50,000.00	1,550,000.00
25001001/12150016 Monthly Repayments by Staff of LG	2,437,809.75	
25001001/12150026 NULGE Loan Deduction		2,986,861.21
25001001/12150031 Algon Dues	100,000.00	
25001001/12150032 NUT Deduction		3,998,213.59
25001001/12150034 ENDWELL		11,518,000.00
25001001/12150036 National Housing Fund Deduction	2,037,977.76	2,541,209.17
25001001/12150037 Personal Emolument (Pay as You Go)	985,885.35	
25001001/12150039 AOPSHON		260,500.00

Notes to Cash Flow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 37 - Below the Line Payments		
25001001/22080001 Without Taxes due to FIRS	2,192,283.10	
25001001/22080002 Vat due to FIRS	2,050,000.00	4,687,055.07
25001001/20800003 PAYE Taxes due to State Board of Internal Revenue	10,233,977.64	10,319,969.78
25001001/22080004 Union Deductions	23,157,523.48	
25001001/22080005 Deposits	232,981.07	109,773,922.75
25001001/22080006 Loans deduction for Salary Other Deduction for payroll	6,300,000.00	
25001001/22080007 Monthly Net Total Salary Control Account	12,140,900.00	
25001001/22080008 10% Contract Retention Charges	703,565.00	
25001001/22080009 SIGMA Pension Deduction	9,737,198.40	
25001001/22080010 WHT to due BIR	7,260,405.03	4,336,677.96
25001001/22080011 Commodity Deductions	6,183,061.38	
25001001/22080012 NULGE Deductions	1,885,711.32	941,688.78
25001001/22080013 MHWU Deductions	450,563.21	
25001001/22080014 NANM Deductions	449,506.20	
25001001/22080015 Party Deductions	50,000.00	1,550,000.00
25001001/22080016 Monthly Repayments by Staff of LG	2,437,809.75	
25001001/22080026 NULGE Loan Deduction		2,986,861.21
25001001/22080031 Algon Dues	100,000.00	
25001001/22080032 Nut Deduction		3,998,213.59
25001001/22080034 ENDWELL		11,518,000.00
25001001/22080036 National Housing Fund Deduction	2,037,977.76	2,541,209.17
25001001/22080037 Personal Emolument (Pay as You Go)	985,885.35	
25001001/22080039 AOPSHON		260,500.00
Total	88,589,348.69	152,914,098.31
Note 38 - Closing Balance		
20001001/31010112 Capital Accounts - First Bank	1,752,986.52	
20001001/31010118 First Bank Main Account	1,819,421.87	120,774,352.61
Sub Total: Cash and Bank	3,572,408.39	120,774,352.61
Total Consolidated Cash & Bank Balances	3,572,408.39	120,774,352.61

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual 2019	Actual 2018
	₦	₦
Note 39 - Treasuries and Banks		
Capital Accounts - First Bank	1,752,986.52	
First Bank Main Account	1,819,421.87	120,774,352.61
Total	3,572,408.39	120,774,352.61
Note 40 - Investments		
Jema'a Bakery Kafanchan	243,333.00	243,333.00
Urban Development Bank Abuja	250,000.00	250,000.00
Kwri Soya Milk Processing Industry	25,000.00	25,000.00
Kachia Ginger Company	333,333.00	333,333.00
Ikara Food Processing Company	130,000.00	130,000.00
Kafanchan Flour Mill	137,016.00	137,016.00
NUB	1,000,000.00	1,000,000.00
Intercity (Unity) Bank Plc	1,000,000.00	1,000,000.00
NUB Int'l (Fin Bank) Plc	5,500,000.00	5,500,000.00
Global Bank Plc	500,000.00	500,000.00
Total	9,118,682.00	9,118,682.00
Note 42 - Consolidated Revenue Fund		
Opening Balance	120,774,352.61	2,048,360.69
Add/(Less) Net Recurrent Surplus/(Deficit)	117,201,944.22	(118,725,991.92)
Closing Balance	3,572,408.39	120,774,352.61
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 Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
	₦	₦	₦	₦	₦	₦	₦
Note 50 - Licenses							
Radio/Television Station License			156,620.00	156,620.00	156,620.00-		
Total			156,620.00	156,620.00	156,620.00-		
Note 51 - Rates							
Shops and Kiosk Rates			1,041,522.00	1,041,522.00	1,041,522.00-		
Land use Charges (Private and Commercial Property)			3,132,398.00	3,132,398.00	3,132,398.00-		
Total			4,173,920.00	4,173,920.00	4,173,920.00-		
Note 52 - Fees							
Marriage/Divorce Fees			156,620.00	156,620.00	156,620.00-		
Advertising Fees			469,860.00	469,860.00	469,860.00-		
Customary Right of Occupancy Fees			31,324.00	31,324.00	31,324.00-		
Native Liquor Fees			675,032.00	675,032.00	675,032.00-		
Domestic Animal Fee			23,493.00	23,493.00	23,493.00-		
Total			1,356,329.00	1,356,329.00	1,356,329.00-		
Note 54 - Sales							
Proceeds from sales of goods by Public Auction		702,000.00			702,000.00+		
Total		702,000.00			702,000.00+		
Note 55 - Earnings							
Earning from Market			1,566,199.00	1,566,199.00	1,566,199.00-		
Earning from Motor Park			3,289,018.00	3,289,018.00	3,289,018.00-		
Total			4,855,217.00	4,855,217.00	4,855,217.00-		
Note 63 - Employees Compensation							
Admin and Finance	247,086,364.13	270,104,820.24	215,054,748.00	270,126,647.00	21,826.76+	159,657,485.00	167,640,360.00
Department of Health	77,000,000.00	78,591,373.11	78,959,059.00	78,959,059.00	367,685.89+	110,802,329.00	116,342,445.00
Contribution to Primary Education	574,862,841.35	650,840,927.31	617,458,663.00	653,952,627.00	3,111,699.69+	586,066,596.00	615,369,926.00
Total	898,949,205.48	999,537,120.66	911,472,470.00	1,003,038,333.00	3,501,212.34+	856,526,410.00	899,352,731.00
Note 64 - Social Benefits							
15% (Pers. Emolument) Pension Funds	91,018,839.87	30,369,190.45		35,198,844.00	4,829,653.55+		
Govt 10% Contribution to Pension Scheme	4,600,672.80	51,158,926.98	158,073,945.00	193,272,793.00	142,113,866.02+	140,000,000.00	140,000,000.00
Total	95,619,512.67	81,528,117.43	158,073,945.00	228,471,637.00	146,943,519.57+	140,000,000.00	140,000,000.00
Note 65 - Overhead Cost							
Department of Admin and Finance	337,594,268.07	308,862,005.06	300,028,431.00	314,828,435.00	5,966,429.94+	172,974,948.00	172,974,948.00
Department of Agriculture & Natural Resources	7,585,000.00	11,660,000.00	11,837,500.00	11,837,500.00	177,500.00+	38,556,511.00	36,696,511.00
Department of Works and Infrastructure	5,293,740.00	8,353,311.89	8,584,000.00	8,584,000.00	230,688.11+	5,084,000.00	5,084,000.00
Department of Education & Social Dev.	25,961,100.00	42,007,200.00	42,643,000.00	42,643,000.00	635,800.00+	32,770,500.00	112,770,500.00
Department of Health	20,430,343.70	55,523,246.00	56,396,511.00	56,396,511.00	873,265.00+	30,770,686.00	30,770,686.00
Total	396,864,451.77	426,405,762.95	419,489,442.00	434,289,446.00	7,883,683.05+	280,156,645.00	358,296,645.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liability	24,149,600.00						
Total	24,149,600.00						

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
Note 67 - Below the Line Receipts							
Withholding Taxes due to FIRS		2,192,283.10			2,192,283.10+		
VAT due to FIRS	4,687,055.07	2,050,000.00			2,050,000.00+		
PAYE Taxes due to State Board of Internal Revenue	10,319,969.78	10,233,977.64			10,233,977.64+		
Union Deductions		23,157,523.48			23,157,523.48+		
Deposits		232,981.07			232,981.07+		
Loans deduction for Salary Other Deduction for payroll		6,300,000.00			6,300,000.00+		
Monthly Net Total Salary Control Accounts	109,773,922.75	12,140,900.00			12,140,900.00+		
10% Contract Retention Fee		703,565.00			703,565.00+		
SIGMA Pension Deduction		9,737,198.40			9,737,198.40+		
WHT to due BIR	4,336,677.96	7,260,405.03			7,260,405.03+		
Commodity Deductions		6,183,061.38			6,183,061.38+		
NULGE Deductions	941,688.78	1,885,711.32			1,885,711.32+		
MHWU Deductions		450,563.21			450,563.21+		
NANM Deductions		449,506.20			449,506.20+		
Party Deductions	1,550,000.00	50,000.00			50,000.00+		
Monthly Repayments by Staff of LG		2,437,809.75			2,437,809.75+		
NULGE Loan Deduction	2,986,861.21						
Algon Dues		100,000.00			100,000.00+		
NUT Deduction	3,998,213.59						
ENDWELL	11,518,000.00						
National Housing Fund Deduction	2,541,209.17	2,037,977.76			2,037,977.76+		
Personal Emolument (Pay as You Go)		985,885.35			985,885.35+		
AOPSHON	260,500.00						
Total	152,914,098.31	88,589,348.69			88,589,348.69+		
Note 68 - Below the Line Payments							
Without Taxes due to FIRS		2,192,283.10			2,192,283.10-		
Vat due to FIRS	4,687,055.07	2,050,000.00			2,050,000.00-		
PAYE Taxes due to State Board of Internal Revenue	10,319,969.78	10,233,977.64			10,233,977.64-		
Union Deductions		23,157,523.48			23,157,523.48-		
Deposits	109,773,922.75	232,981.07			232,981.07-		
Loans deduction for Salary Other Deduction for payroll		6,300,000.00			6,300,000.00-		
Monthly Net Total Salary Control Account		12,140,900.00			12,140,900.00-		
10% Contract Retention Charges		703,565.00			703,565.00-		
SIGMA Pension Deduction		9,737,198.40			9,737,198.40-		
WHT to due BIR	4,336,677.96	7,260,405.03			7,260,405.03-		
Commodity Deductions		6,183,061.38			6,183,061.38-		
NULGE Deductions	941,688.78	1,885,711.32			1,885,711.32-		
MHWU Deductions		450,563.21			450,563.21-		
NANM Deductions		449,506.20			449,506.20-		
Party Deductions	1,550,000.00	50,000.00			50,000.00-		
Monthly Repayments by Staff of LG		2,437,809.75			2,437,809.75-		

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
NULGE Loan Deduction	2,986,861.21						
Algon Dues		100,000.00			100,000.00-		
Nut Deduction	3,998,213.59						
ENDWELL	11,518,000.00						
National Housing Fund Deduction	2,541,209.17	2,037,977.76			2,037,977.76-		
Personal Emolument (Pay as You Go)		985,885.35			985,885.35-		
AOPSHON	260,500.00						
Total	152,914,098.31	88,589,348.69			88,589,348.69-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
Note 71 - General Public Services							
25001001/23010113/11000001			2,710,000.00	2,710,000.00	2,710,000.00+		
25001001/23050101/13000001			3,000,000.00	3,000,000.00	3,000,000.00+		
25001001/23050101/13000002			6,000,000.00	6,000,000.00	6,000,000.00+	6,300,000.00	6,615,000.00
25001001/23050101/13000003		136,147,553.71	256,000,000.00	264,000,500.00	127,852,946.29+		
25001001/23020101/13000007						37,410,000.00	37,410,000.00
25001001/23050101/13000010	9,139,050.00	232,981.07	20,000,000.00	89,229,664.00	88,996,682.93+		
25001001/23030121/13000011	37,781,790.70						
25001001/23020124/13000012	16,926,363.20	4,650,000.00	10,000,000.00	10,000,000.00	5,350,000.00+		
25001001/23020101/13000013	8,446,356.00					75,181,692.00	75,181,692.00
25001001/23020101/13000014	492,500.00						
25001001/23020102/13000016	466,660.00						
25001001/23020124/13000017			5,000,000.00	5,000,000.00	5,000,000.00+	24,900,000.00	24,900,000.00
25001001/23010105/13000018		6,990,900.00	11,000,000.00	11,000,000.00	4,009,100.00+	13,965,000.00	13,965,000.00
25001001/23010113/13000021		2,500,000.00	5,000,000.00	5,000,000.00	2,500,000.00+		
25001001/23010101/13000023	700,000.00			5,000,000.00	5,000,000.00+		
25001001/23010132/13000025		9,544,211.20	10,000,000.00	10,000,000.00	455,788.80+		
25001001/23020123/13000027		200,000.00	500,000.00	500,000.00	300,000.00+		
25001001/23010137/13000028			1,500,000.00	1,500,000.00	1,500,000.00+		
17001001/23050101/13000001		6,000,000.00		7,400,000.00	1,400,000.00+		
Total	73,952,719.90	166,265,645.98	330,710,000.00	420,340,164.00	254,074,518.02+	157,756,692.00	158,071,692.00
Note 74 - Economic Affairs							
15001001/23020118/01000006			7,000,000.00	7,000,000.00	7,000,000.00+	7,450,000.00	7,450,000.00
15001001/23010127/01000024	493,900.00						
15001001/23020113/01000036			6,000,000.00	6,000,000.00	6,000,000.00+	5,950,000.00	5,950,000.00
34001001/23020105/10000001	4,500,000.00						
34001001/23020105/10000002	1,800,000.00						
34001001/23020105/10000021			8,000,000.00	8,000,000.00	8,000,000.00+	7,950,000.00	7,950,000.00
34001001/23020105/10000023		4,347,330.95	16,210,000.00	16,210,000.00	11,862,669.05+	35,910,000.00	35,910,000.00
34001001/23020101/13000003		10,000,000.00		32,000,000.00	22,000,000.00+		
34001001/23020123/14000001			5,000,000.00	5,000,000.00	5,000,000.00+	30,000,000.00	30,000,000.00
34001001/23020103/14000008	44,957,400.00						
34001001/23020103/14000010	40,000,000.00						
34001001/23020103/14000012			13,569,067.00	13,569,067.00	13,569,067.00+	13,740,000.00	13,740,000.00
34001001/23020103/14000013			23,180,000.00	23,180,000.00	23,180,000.00+	22,980,000.00	22,980,000.00
34001001/23010119/14000021	14,800,000.00			18,000,000.00	18,000,000.00+		
34001001/23030102/14000024		4,897,484.80	6,000,000.00	6,000,000.00	1,102,515.20+		
34001001/23020103/14000036	13,243,227.20		7,570,000.00	7,570,000.00	7,570,000.00+	7,470,000.00	7,470,000.00
34001001/23020103/14000037	2,170,000.00						
34001001/23020103/14000062	40,000,000.00	100,125,404.49	101,855,000.00	101,855,000.00	1,729,595.51+		
34001001/23020103/14000069		9,000,000.00	10,110,000.00	10,110,000.00	1,110,000.00+	39,810,000.00	39,810,000.00
34001001/23020103/14000071		6,000,000.00	14,830,000.00	14,830,000.00	8,830,000.00+	14,730,000.00	14,730,000.00

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000073	Stepdown and Distribution of Electricity @ Anzere and Godo	31,175,400.60					
34001001/23020103/14000074	Stepdown and Distribution of Electricity @ Kwagiri/Ecwa Sec.	9,000,000.00					
34001001/23020103/14000075	Stepdown and Distribution of Electricity @ Tudun-Wada/Karshi	10,000,000.00					
34001001/23020103/14000076	Provision of Electricity at Kobin Ningishe Ung. Rimi Ung.	56,500,000.00		18,610,000.00	18,610,000.00	18,610,000.00+	38,310,000.00
34001001/23020103/14000077	Extension of Electricity from Gbaida through Kaura Ninzo War						20,900,000.00
34001001/23020103/14000078	Extension of Electricity Project from Nzahun to Konkri to Te	5,000,000.00					20,900,000.00
34001001/23020103/14000083	Provision for Solar Home System		10,000,000.00	12,750,000.00	12,750,000.00	2,750,000.00+	
34001001/23020103/14000084	Purchase and Installation of Solar Inverter @ LG Secretariat		5,000,000.00	9,000,000.00	9,000,000.00	4,000,000.00+	
34001001/23020123/14000085	Installation of Solar Street Light at Local Government Secre		12,000,000.00	24,000,000.00	24,000,000.00	12,000,000.00+	23,900,000.00
34001001/23020103/14000086	Provision and Extension of Electricity at Shankwai Digel Wu		6,000,000.00	7,250,000.00	7,250,000.00	1,250,000.00+	36,750,000.00
34001001/23020103/14000087	Provision and Installation of Transformer at Ung. Liman and		5,000,000.00	6,335,000.00	6,335,000.00	1,335,000.00+	6,285,000.00
34001001/23020114/17000001	Construction of Box Culvert along Abdulumumini Ashafa Street			7,000,000.00	7,000,000.00	7,000,000.00+	6,950,000.00
34001001/23020114/17000002	Construction of Bridge Linking Ugn/Ganye - Ung. Ganye 'B' an			9,370,000.00	9,370,000.00	9,370,000.00+	9,270,000.00
34001001/23020114/17000044	Construction of Feeder Road at Kwassu Junction to Ung. Gwand			6,370,000.00	6,370,000.00	6,370,000.00+	6,270,000.00
34001001/23020114/17000045	Construction of Feeder Roads and Culverts From Mayir through			16,310,000.00	16,310,000.00	16,310,000.00+	26,010,000.00
34001001/23020114/17000046	Construction of Feeder Roads to Link the following Communiti		10,000,000.00	16,905,000.00	16,905,000.00	6,905,000.00+	16,755,000.00
34001001/23020114/17000047	Construction of Roads and Box Culvert Linking Wuro-andaha to		5,000,000.00	17,405,000.00	17,405,000.00	12,405,000.00+	12,255,000.00
34001001/23020114/17000048	Grading of road from Arak to Ung/Maikyau Arak ward						9,900,000.00
34001001/23020114/17000049	Grading of Zambur to Igbuila Kontcho (5Km) road Ninzom West			7,000,000.00	7,000,000.00	7,000,000.00+	
34001001/23020114/17000050	Construction of Drainage System from Wasa Market to Wasa Tow		5,000,000.00	8,470,000.00	8,470,000.00	3,470,000.00+	8,370,000.00
34001001/23020114/17000051	Construction of Drainages at Ajangwai		3,000,000.00	5,470,000.00	5,470,000.00	2,470,000.00+	11,370,000.00
34001001/23020114/17000052	Construction of Drainages at Ung. Ninzo through Combila to U			6,000,000.00	6,000,000.00	6,000,000.00+	5,950,000.00
34001001/23020114/17000104	Construction of Drainages from Amar Sarki to Amar Kontagora	5,429,108.00					
34001001/23020114/17000105	Grading of Road from Gwantu to Ungwan-Maikasa	7,200,000.00					
34001001/23020114/17000109	Grading of road from Arak through U/Yaute to Wasa road Arak			10,000,000.00	10,000,000.00	10,000,000.00+	4,950,000.00
34001001/23020114/17000110	Grading of road from Aboro to Sabon-Gida Aboro ward			9,000,000.00	9,000,000.00	9,000,000.00+	19,950,000.00
34001001/23020114/17000111	Construction of Tripple Cell Box Culvert at zanbur	19,700,750.00		7,570,000.00	7,570,000.00	7,570,000.00+	7,470,000.00
34001001/23020118/17000121	Construction of pitches @ Numbu Township Stadium			10,000,000.00	10,000,000.00	10,000,000.00+	
Total		305,969,785.80	195,370,220.24	434,139,067.00	484,139,067.00	288,768,846.76+	457,605,000.00
Note 76 - Housing and Community Development							
34001001/23020102/06000014	Construction of Strike Force Office Base	10,787,073.00			15,000,000.00	15,000,000.00+	
34001001/23020101/06000015	Construction of Civil Defence Office				6,000,000.00	6,000,000.00+	
34001001/23020105/10000017	Construction of Boreholes at Amar Lada Nzahu Abu Makaranta			10,610,000.00	10,610,000.00	10,610,000.00+	20,310,000.00
34001001/23020105/10000031	Drilling and Construction of Submersible Boreholes at Amantu			10,570,000.00	10,570,000.00	10,570,000.00+	10,470,000.00
34001001/23020105/10000032	Drilling and Construction of Submersible Boreholes in Lambar			10,000,000.00	10,000,000.00	10,000,000.00+	29,310,000.00
34001001/23020105/10000033	Provision of Solar Powered @ Sabon-Gari Rimi Ung. Sarki C		4,589,311.35	6,000,000.00	6,000,000.00	1,410,688.65+	17,940,000.00
34001001/23020105/10000034	Provision of Solar Powered Boreholes at Antakpa Ung. Jacob			4,500,000.00	4,500,000.00	4,500,000.00+	13,455,000.00
34001001/23020105/10000035	Provision of Submersible Boreholes at Tudun Wada Kako Ung.			15,960,000.00	15,960,000.00	15,960,000.00+	28,410,000.00
34001001/23020105/10000036	Provision Submersible Boreholes at Ankpong Ung. Monday Bala			13,000,000.00	13,000,000.00	13,000,000.00+	27,900,000.00
34001001/23030104/10000037	Renovation of Existing Boreholes in Randa Ninzo West			500,000.00	500,000.00	500,000.00+	500,000.00
34001001/23030104/10000038	Renovation of solar powered borehole @ Ancha			1,000,000.00	1,000,000.00	1,000,000.00+	49,700,000.00
Total		10,787,073.00	4,589,311.35	72,140,000.00	93,140,000.00	88,550,688.65+	197,995,000.00

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed	
	2018	2019	2019	Budget 2019	2019	2020	2021	
	₦	₦	₦	₦	₦	₦	₦	
Note 77 - Health								
21001001/23020106/04000008	Supply of Health Equipment in Aban Arak and Amben all in Ar		4,570,000.00	4,570,000.00	4,570,000.00+	4,470,000.00	4,470,000.00	
21001001/23020106/04000009	Construction of PHC at Antor Ung. Mallam Kubal Kutal and		6,335,000.00	6,335,000.00	6,335,000.00+	6,285,000.00	6,285,000.00	
21001001/23020106/04000010	Construction of PHC at Ragga		8,500,000.00	8,500,000.00	8,500,000.00+	8,450,000.00	8,450,000.00	
21001001/23020106/04000011	Construction of PHC Clinic at Bom 'A'		7,000,000.00	7,000,000.00	7,000,000.00+			
21001001/23050101/04000015	Food and Nutrition Programme	5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00+			
21001001/23000000/04000016	Construction of Health Clinic @ Aban (On-Going)	2,400,000.00						
21001001/23000000/04000017	Provision of Health Care Facilities at Amantu 'A' Ung. Mada		5,000,000.00	7,235,000.00	2,235,000.00+	7,185,000.00	7,185,000.00	
21001001/23020106/04000018	Provision of PHC at Agom and Gani Madaki Nandu Ward		4,235,000.00	4,235,000.00	4,235,000.00+	4,185,000.00	4,185,000.00	
21001001/23020106/04000019	Provision of PHC at Tattaura and Landa Ninzo West		5,135,000.00	13,135,000.00	13,135,000.00+	5,085,000.00	5,085,000.00	
21001001/23020106/04000020	Provision of PHC at Ung. Gimba Ung. Ubandoma Digel Shankw		4,050,000.00	12,410,000.00	8,360,000.00+	22,110,000.00	22,110,000.00	
21001001/23020106/04000032	Contribution to Primary Health Care (PHC) Services		5,593,750.00	10,000,000.00	4,406,250.00+			
Total		2,400,000.00	19,643,750.00	71,420,000.00	79,420,000.00	59,776,250.00+	57,770,000.00	57,770,000.00
Note 79 - Education								
17001001/23030106/05000001	Renov of Primary Sch at Ankara (2Clrm with Office.)Ung. Goge		4,310,447.00	4,310,447.00	4,310,447.00+	4,260,447.00	4,260,447.00	
17001001/23020107/05000002	Construction of a Block of 2 Classroom and an Office at Bom'		8,576,302.00	8,576,302.00	8,576,302.00+	4,900,000.00	4,900,000.00	
17001001/23020107/05000003	Construction of a Block of 3 Classroom at Bom 'A' Fadan Kars		8,380,690.00	8,380,690.00	8,380,690.00+	8,330,690.00	8,330,690.00	
17001001/23020107/05000004	Construction of a Block of 3 Classroom at Ube Nzakpaji		5,380,000.00	5,380,000.00	5,380,000.00+	5,330,000.00	5,330,000.00	
17001001/23020107/05000005	Const of Classroom and Prov of Sch at LGEA Amantu 'B' Fadan		8,582,099.00	8,582,099.00	8,582,099.00+	18,790,407.00	18,790,407.00	
17001001/23020107/05000006	Fencing of LGEA Primary Schools in the LGA					37,410,000.00	37,410,000.00	
17001001/23030106/05000008	Renovation of Primary Sch @ LGEA Janda Aban Arak & Ankwa		8,770,000.00	8,770,000.00	8,770,000.00+	8,670,000.00	8,670,000.00	
17001001/23020107/05000009	Renovation of A Block of 3-Classroom @ LGEA Ugwan-Mallam	241,811.25						
17001001/23030106/05000011	Renovation of Primary School @ Ung. Pah Wasa and Ung. Anche		6,200,000.00	6,200,000.00	6,200,000.00+	6,150,000.00	6,150,000.00	
17001001/23020107/05000018	Provision for Vocational and Skills Development		1,000,000.00	1,000,000.00	1,000,000.00+			
17001001/23050101/13000005	Local Economic Empowerment Dev Strategy (LEEDS)			7,400,000.00	7,400,000.00+			
Total		241,811.25	51,199,538.00	58,599,538.00	58,599,538.00+	93,841,544.00	93,841,544.00	

SCHEDULE OF DETAILED RECURRENT REVENUE

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin & Finance							
25001001/11010001 Statutory Allocation	1,570,692,459.51	1,521,011,849.87	1,694,470,032.00	1,694,470,032.00	173,458,182.13-		
25001001/11010002 Share of VAT	286,440,203.70	202,079,240.56	591,728,984.00	591,728,984.00	389,649,743.44-		
25001001/11010003 Excess Crude	11,322,322.32						
25001001/11010006 NNPC Refunds	2,717,357.36	2,264,464.46			2,264,464.46+		
25001001/11010011 10% IGR State Contribution			59,286,199.00	59,286,199.00	59,286,199.00-		
25001001/11010013 Exchange Rate Difference	16,937,482.41	2,541,929.00			2,541,929.00+		
25001001/11000018 Share of Solid Minerals		1,970,136.62			1,970,136.62+		
25001001/11000019 Share of Forex Equalization	35,715,047.62	29,497,335.89			29,497,335.89+		
25001001/11000020 Excess Bank Charges	3,835,278.87	3,616,473.44			3,616,473.44+		
25001001/11000021 Share of Goods and Value Consideration		12,454,554.55			12,454,554.55+		
Total	1,927,660,151.79	1,775,435,984.39	2,345,485,215.00	2,345,485,215.00	570,049,230.61-		
TAXES							
25001001 - Department of Admin & Finance							
LICENSES							
25001001 - Department of Admin & Finance							
25001001/12020005 Radio/Television Station License			156,620.00	156,620.00	156,620.00-		
Total			156,620.00	156,620.00	156,620.00-		
RATES							
25001001 - Department of Admin & Finance							
25001001/12030006 Shops and Kiosk Rates			1,041,522.00	1,041,522.00	1,041,522.00-		
25001001/12030007 Land use Charges (Private and Commercial Property)			3,132,398.00	3,132,398.00	3,132,398.00-		
Total			4,173,920.00	4,173,920.00	4,173,920.00-		
FEES							
25001001 - Department of Admin & Finance							
25001001/12040018 Marriage/Divorce Fees			156,620.00	156,620.00	156,620.00-		
25001001/12040022 Advertising Fees			469,860.00	469,860.00	469,860.00-		
25001001/12040031 Customary Right of Occupancy Fees			31,324.00	31,324.00	31,324.00-		
25001001/12040074 Native Liquor Fees			675,032.00	675,032.00	675,032.00-		
25001001/12040098 Domestic Animal Fee			23,493.00	23,493.00	23,493.00-		
Total			1,356,329.00	1,356,329.00	1,356,329.00-		
FINES							
25001001 - Department of Admin & Finance							
SALES							
25001001 - Department of Admin & Finance							
25001001/12060010 Proceeds from sales of goods by Public Auction		702,000.00			702,000.00+		
Total		702,000.00			702,000.00+		
EARNINGS							

Schedule of Detailed Recurrent Revenue – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - Department of Admin & Finance							
25001001/12070012 Earning from Market			1,566,199.00	1,566,199.00	1,566,199.00-		
25001001/12070013 Earning from Motor Park			3,289,018.00	3,289,018.00	3,289,018.00-		
Total			4,855,217.00	4,855,217.00	4,855,217.00-		
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin & Finance							
25001001/12150001 With holding Taxes due to FIRS		2,192,283.10			2,192,283.10+		
25001001/12150002 VAT due to FIRS	4,687,055.07	2,050,000.00			2,050,000.00+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	10,319,969.78	10,233,977.64			10,233,977.64+		
25001001/12150004 Union Deductions		23,157,523.48			23,157,523.48+		
25001001/12150005 Deposits		232,981.07			232,981.07+		
25001001/12150006 Loans deduction for Salary Other Deduction for payroll		6,300,000.00			6,300,000.00+		
25001001/12150007 Monthly Net Total Salary Control Accounts	109,773,922.75	12,140,900.00			12,140,900.00+		
25001001/12150008 10% Contract Retention Fee		703,565.00			703,565.00+		
25001001/12150009 SIGMA Pension Deduction		9,737,198.40			9,737,198.40+		
25001001/12150010 WHT to due BIR	4,336,677.96	7,260,405.03			7,260,405.03+		
25001001/12150011 Commodity Deductions		6,183,061.38			6,183,061.38+		
25001001/12150012 NULGE Deductions	941,688.78	1,885,711.32			1,885,711.32+		
25001001/12150013 MHWU Deductions		450,563.21			450,563.21+		
25001001/12150014 NANM Deductions		449,506.20			449,506.20+		
25001001/12150015 Party Deductions	1,550,000.00	50,000.00			50,000.00+		
25001001/12150016 Monthly Repayments by Staff of LG		2,437,809.75			2,437,809.75+		
25001001/12150026 NULGE Loan Deduction	2,986,861.21						
25001001/12150031 Algon Dues		100,000.00			100,000.00+		
25001001/12150032 NUT Deduction	3,998,213.59						
25001001/12150034 ENDWELL	11,518,000.00						
25001001/12150036 National Housing Fund Deduction	2,541,209.17	2,037,977.76			2,037,977.76+		
25001001/12150037 Personal Emolument (Pay as You Go)		985,885.35			985,885.35+		
25001001/12150039 AOPSHON	260,500.00						
Total	152,914,098.31	88,589,348.69			88,589,348.69+		

SCHEDULE OF DETAILED RECURRENT EXPENDITURE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPT OF ADMIN & FIN							
25001001/21010101 Local Government Staff Salaries	247,086,364.13	270,104,820.24	215,054,748.00	270,126,647.00	21,826.76+	159,657,485.00	167,640,360.00
Sub Total - Personnel Cost	247,086,364.13	270,104,820.24	215,054,748.00	270,126,647.00	21,826.76+	159,657,485.00	167,640,360.00
25001001/22020101 Local Travel and Transport - Training	1,715,423.33						
25001001/22020102 Local Travel and Transport - Others	49,296,659.06						
25001001/22020103 International Transport and Travels - Training	1,949,048.01						
25001001/22020106 Duty tour Allowance-Civil Servant	3,790,000.00	20,021,488.09	20,038,970.00	20,038,970.00	17,481.91+	17,772,000.00	17,772,000.00
25001001/22020301 Office Stationeries/Computer Consumables	12,181,000.00	7,527,336.95	7,720,000.00	7,720,000.00	192,663.05+	9,720,000.00	9,720,000.00
25001001/22020305 Printing of Non Security Documents	19,059,449.40	4,957,862.31	5,125,000.00	5,125,000.00	167,137.69+	5,125,000.00	5,125,000.00
25001001/22020306 Printing of Security Documents	12,873,000.00	3,000,000.00	3,100,000.00	3,100,000.00	100,000.00+	3,100,000.00	3,100,000.00
25001001/22020402 Maintenance of Office Furniture	18,169.10						
25001001/22020403 Maintenance of Office Building Residential Qtrs	20,850,000.00	11,400,000.00		13,168,035.00	1,768,035.00+		
25001001/22020416 Upkeep of Offices /Cleaning Services	2,938,400.00						
25001001/22020501 Training Staff Dev. And Welfare		23,785,491.30	23,800,000.00	23,800,000.00	14,508.70+	2,800,000.00	2,800,000.00
25001001/22020503 Contribution to Training Fund	14,495,097.00	9,769,996.78	10,016,325.00	10,016,325.00	246,328.22+	10,016,324.00	10,016,324.00
25001001/22020505 Workshops & Seminars	2,500,000.00						
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant						540,000.00	540,000.00
25001001/22020601 Support towards Security Enhancement		47,610,000.00	48,000,000.00	48,000,000.00	390,000.00+		
25001001/22020604 Security Vote (Including Operations)	42,181,000.00	39,870,000.00	40,000,000.00	40,000,000.00	130,000.00+	38,100,000.00	38,100,000.00
25001001/22020605 Upkeep of Offices / Cleaning Services		12,600,000.00	12,629,999.00	12,629,999.00	29,999.00+	19,629,999.00	19,629,999.00
25001001/22020606 Physical security	36,625,000.00	35,773,259.78	36,094,625.00	36,094,625.00	321,365.22+	34,094,625.00	34,094,625.00
25001001/22020611 5% Incentives for Revenue Officers	1,331,988.54						
25001001/22020701 Financial Consulting	8,190,000.00	3,433,500.00	3,680,000.00	3,680,000.00	246,500.00+	8,680,000.00	8,680,000.00
25001001/22020706 Surveying Services	1,450,000.00						
25001001/22020711 Automation of IPSAS Accounting Document	1,800,000.00	1,800,000.00	2,000,000.00	2,000,000.00	200,000.00+		
25001001/22020712 Fixed Assets Register Valuation and Tagnation	4,950,000.00						
25001001/22020901 Bank Charges (Other Than interest)	1,500,000.00	2,496,430.43	1,000,000.00	2,631,969.00	135,538.57+		
25001001/22020902 Insurance for Local Government Property	6,247,761.62	1,458,576.34	1,500,000.00	1,500,000.00	41,423.66+	1,500,000.00	1,500,000.00
25001001/22021001 Refreshment & Meals	4,450,000.00						
25001001/22021002 Honorarium & Sitting Allowance	3,074,000.00	9,433,967.18	9,500,000.00	9,500,000.00	66,032.82+		
25001001/22021003 Publicity Advert & Briefing	1,650,000.00	2,735,559.85	2,760,000.00	2,760,000.00	24,440.15+	1,760,000.00	1,760,000.00
25001001/22021007 Welfare Packages	4,691,081.01						
25001001/22021013 Promotion	800,105.00	950,000.00	1,000,000.00	1,000,000.00	50,000.00+		
25001001/22021014 Annual Budget Expenses and Administration	2,243,000.00	8,604,000.00	8,607,000.00	8,607,000.00	3,000.00+	8,607,000.00	8,607,000.00
25001001/22021021 Local Cultural Festival/Cultural and Festival of Arts		8,473,627.00	8,500,000.00	8,500,000.00	26,373.00+	450,000.00	450,000.00
25001001/22021030 Committees & Commissions Expenses		4,990,000.00	5,000,000.00	5,000,000.00	10,000.00+	1,230,000.00	1,230,000.00
25001001/22021034 Elected/Appointed Officials Remuneration Package	29,704,934.00	9,973,526.40	10,000,000.00	10,000,000.00	26,473.60+		
25001001/22021035 Logistics for General Election	17,290,000.00	24,900,000.00	25,000,000.00	25,000,000.00	100,000.00+		
25001001/22021040 Final Accounts and Budget Preparation Expenses	2,913,000.00	3,950,000.00	4,000,000.00	4,000,000.00	50,000.00+	1,850,000.00	1,850,000.00

Schedule of Detailed Recurrent Expenditure – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021046 Local Economic Empowerment Dev Strategy (LEEDS)	325,266.00						
25001001/22021068 Monitoring and Evaluation		655,347.79	1,230,000.00	1,230,000.00	574,652.21+	3,000,000.00	3,000,000.00
25001001/22021076 Retirement Bond Redemption Fund	19,896,886.00						
25001001/22021077 Local Government Reform	4,614,000.00	6,042,034.84	6,200,000.00	6,200,000.00	157,965.18+	5,000,000.00	5,000,000.00
25001001/22021078 Statistical Data Collection General		2,650,000.00	3,526,512.00	3,526,512.00	876,512.00+		
Sub Total Overhead Cost	337,594,268.07	308,862,005.04	300,028,431.00	314,828,435.00	5,966,429.96+	172,974,948.00	172,974,948.00
Total Recurrent Expenditure	584,680,632.20	578,966,825.28	515,083,179.00	584,955,082.00	5,988,256.72+	332,632,433.00	340,615,308.00
15001001 - DEPT. OF AGRIC & NATURAL RESOURCE							
15001001/22020315 Local Technology Support	620,000.00	400,000.00	450,000.00	450,000.00	50,000.00+		
15001001/22020316 Purchase of Veterinary Drugs / Vaccines	1,350,000.00	980,000.00	1,000,000.00	1,000,000.00	20,000.00+		
15001001/22020605 Cleaning & Fumigation Services	1,665,000.00	6,980,000.00	7,000,000.00	7,000,000.00	20,000.00+	3,160,000.00	1,300,000.00
15001001/22021055 Tree Planting Campaign		1,800,000.00	1,850,000.00	1,850,000.00	50,000.00+	25,396,512.00	25,396,512.00
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows	3,950,000.00						
15001001/22021057 Annual Disease Control		1,500,000.00	1,537,500.00	1,537,500.00	37,500.00+	9,999,999.00	9,999,999.00
Sub Total Overhead Cost	7,585,000.00	11,660,000.00	11,837,500.00	11,837,500.00	177,500.00+	38,556,511.00	36,696,511.00
Total Recurrent Expenditure	7,585,000.00	11,660,000.00	11,837,500.00	11,837,500.00	177,500.00+	38,556,511.00	36,696,511.00
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE							
34001001/22020201 Electricity Charges	637,848.00	114,274.00	144,000.00	144,000.00	29,726.00+	144,000.00	144,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,433,400.00	3,550,000.00	3,560,000.00	3,560,000.00	10,000.00+	2,060,000.00	2,060,000.00
34001001/22020403 Maintenance of Office Building Residential Qtrs		1,670,000.00	1,680,000.00	1,680,000.00	10,000.00+	1,680,000.00	1,680,000.00
34001001/22020405 Maintenance of Plants & Generators	422,000.00						
34001001/22020801 Motor Vehicle Fuel Cost	2,397,000.00						
34001001/22020803 Plant /Generator Fuel Cost	403,492.00	3,019,037.89	3,200,000.00	3,200,000.00	180,962.11+	1,200,000.00	1,200,000.00
Sub Total Overhead Cost	5,293,740.00	8,353,311.89	8,584,000.00	8,584,000.00	230,688.11+	5,084,000.00	5,084,000.00
Total Recurrent Expenditure	5,293,740.00	8,353,311.89	8,584,000.00	8,584,000.00	230,688.11+	5,084,000.00	5,084,000.00
17001001 - DEPT OF EDUCATION & SOCIAL WELFARE							
17001001/22020303 Newspapers	431,500.00						
17001001/22020304 Magazines & Periodicals	97,600.00						
17001001/22020308 Field & Camping Materials Supplies	711,000.00						
17001001/22020309 Uniforms & Other Clothing		2,374,000.00	2,520,000.00	2,520,000.00	146,000.00+	2,520,000.00	2,520,000.00
17001001/22020310 Teaching aids/ Instruction Materials	4,500,000.00	15,320,000.00	15,353,000.00	15,353,000.00	33,000.00+	5,353,000.00	85,353,000.00
17001001/22021009 Sporting Activities	6,720,000.00	8,500,000.00	8,510,000.00	8,510,000.00	10,000.00+	8,510,000.00	8,510,000.00
17001001/22021018 Gender/Women Empowerment		6,800,000.00	7,000,000.00	7,000,000.00	200,000.00+	720,000.00	720,000.00
17001001/22021021 Cultural and Local Festivities	9,069,000.00						
17001001/22021025 Supplementary Support to NYSC	632,000.00	565,000.00	720,000.00	720,000.00	155,000.00+	1,537,500.00	1,537,500.00
17001001/22021030 Cultural and Local Festivities	3,800,000.00						

Schedule of Detailed Recurrent Expenditure – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
17001001/22021042 Scholarship and Bursary Award		500,000.00	540,000.00	540,000.00	40,000.00+	2,130,000.00	2,130,000.00
17001001/22021047 Overhead to Primary School		5,956,300.00	6,000,000.00	6,000,000.00	43,700.00+	12,000,000.00	12,000,000.00
17001001/22021067 Poverty Alleviation Programme		1,991,900.00	2,000,000.00	2,000,000.00	8,100.00+		
Sub Total Overhead Cost	25,961,100.00	42,007,200.00	42,643,000.00	42,643,000.00	635,800.00+	32,770,500.00	112,770,500.00
Total Recurrent Expenditure	25,961,100.00	42,007,200.00	42,643,000.00	42,643,000.00	635,800.00+	32,770,500.00	112,770,500.00
21001001 - DEPARTMENT OF HEALTH							
21001001/21010101 60% Contribution to PHC Staff	77,000,000.00	78,591,373.11	78,959,059.00	78,959,059.00	367,685.89+	110,802,329.00	116,342,445.00
Sub Total - Personnel Cost	77,000,000.00	78,591,373.11	78,959,059.00	78,959,059.00	367,685.89+	110,802,329.00	116,342,445.00
21001001/22020307 Drugs & Medical Supplies	2,752,000.00	3,100,000.00	3,200,000.00	3,200,000.00	100,000.00+	3,200,000.00	3,200,000.00
21001001/22021027 IPDS		9,963,246.00	9,999,999.00	9,999,999.00	36,753.00+		
21001001/22021041 Emergency Relief Materials/Preparedness & Response to Epide		19,600,000.00	20,000,000.00	20,000,000.00	400,000.00+	8,500,000.00	8,500,000.00
21001001/22021052 Sustenance of PHC Services		4,700,000.00	4,800,000.00	4,800,000.00	100,000.00+		
21001001/22021054 Community Management of Acute Malnutrition	5,883,600.00	2,960,000.00	3,000,000.00	3,000,000.00	40,000.00+		
21001001/22021074 Overhead Cost payment to Hospitals		9,300,000.00	9,396,512.00	9,396,512.00	96,512.00+		
21001001/22021080 Infant and Young Child feeding (IYCF)	2,752,284.00	5,900,000.00	6,000,000.00	6,000,000.00	100,000.00+	19,070,686.00	19,070,686.00
21001001/22040109 Grant to Communities/NGOs	9,042,459.70						
Sub Total Overhead Cost	20,430,343.70	55,523,246.00	56,396,511.00	56,396,511.00	873,265.00+	30,770,686.00	30,770,686.00
Total Recurrent Expenditure	97,430,343.70	134,114,619.11	135,355,570.00	135,355,570.00	1,240,950.89+	141,573,015.00	147,113,131.00
51001001 - TRADITIONAL OFFICE							
MANDATORY DEDUCTIONS							
17001001/21000000 Primary Teachers' Salaries	574,862,841.35	650,840,927.31	617,458,663.00	653,952,627.00	3,111,699.69+	586,066,596.00	615,369,926.00
Total	574,862,841.35	650,840,927.31	617,458,663.00	653,952,627.00	3,111,699.69+	586,066,596.00	615,369,926.00
SOCIAL BENEFITS							
DEPARTMENT OF ADMIN & FINANCE							
25001001/22010102 15% (Pers. Emolument) Pension Funds	91,018,839.87	30,369,190.45		35,198,844.00	4,829,653.55+		
25001001/22010105 Govt 10% Contribution to Pension Scheme	4,600,672.80	51,158,926.98	158,073,945.00	193,272,793.00	142,113,866.02+	140,000,000.00	140,000,000.00
Total	95,619,512.67	81,528,117.43	158,073,945.00	228,471,637.00	146,943,519.57+	140,000,000.00	140,000,000.00

SCHEDULE OF DETAILED CAPITAL RECEIPTS

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010001 Transfer from CRF	393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43-	964,968,236.00	940,433,236.00
Total	393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43-	964,968,236.00	940,433,236.00
OTHER CAPITAL RECEIPTS							
MISCELLANEOUS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43-	964,968,236.00	940,433,236.00

SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME/PROJECTS

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/23010113/11000001 Purchase of Information Equipment			2,710,000.00	2,710,000.00	2,710,000.00+		
25001001/23050101/13000001 SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00+		
25001001/23050101/13000002 Supply & Installation of a Digital Panasonic PABX Intercom s			6,000,000.00	6,000,000.00	6,000,000.00+	6,300,000.00	6,615,000.00
25001001/23050101/13000003 Riot damage fund		136,147,553.71	256,000,000.00	264,000,500.00	127,852,946.29+		
25001001/23020101/13000007 Fencing of offices in The LGA						37,410,000.00	37,410,000.00
25001001/23050101/13000010 Settlement of Capital Liabilities	9,139,050.00	232,981.07	20,000,000.00	89,229,664.00	88,996,682.93+		
25001001/23030121/13000011 Renovation of Local Government Secretariat	37,781,790.70						
25001001/23020124/13000012 Construction of Market Stall Complex (Phase II) @ Gwantu (On	16,926,363.20	4,650,000.00	10,000,000.00	10,000,000.00	5,350,000.00+		
25001001/23020101/13000013 Construction of Legislative Office	8,446,356.00					75,181,692.00	75,181,692.00
25001001/23020101/13000014 Furnishing of Office Building @ Gwantu	492,500.00						
25001001/23020102/13000016 Furnishing of Residential Buildings @ Gwantu	466,660.00						
25001001/23020124/13000017 Construction Open Market Stall at Wasa			5,000,000.00	5,000,000.00	5,000,000.00+	24,900,000.00	24,900,000.00
25001001/23010105/13000018 Purchase of 7No 406 Peugeot (Motor Vehicle)		6,990,900.00	11,000,000.00	11,000,000.00	4,009,100.00+	13,965,000.00	13,965,000.00
25001001/23010113/13000021 Purchase of Laptop and Desk-Top Computers		2,500,000.00	5,000,000.00	5,000,000.00	2,500,000.00+		
25001001/23010101/13000023 Acquisition of Land for construction of 2No Police Divisional	700,000.00			5,000,000.00	5,000,000.00+		
25001001/23010132/13000025 Provision of Facilities for Security Agencies		9,544,211.20	10,000,000.00	10,000,000.00	455,788.80+		
25001001/23020123/13000027 Purchase of Lighting Equipment		200,000.00	500,000.00	500,000.00	300,000.00+		
25001001/23010137/13000028 Purchase of Canoe boat with Belgium Engine at Kiban Arak war			1,500,000.00	1,500,000.00	1,500,000.00+		
Total	73,952,719.90	160,265,645.98	330,710,000.00	412,940,164.00	252,674,518.02+	157,756,692.00	158,071,692.00
15001001 - AGRIC AND NATURAL RESOURCES DEPT.							
15001001/23020118/01000006 Installation of Gari Processing Plant at Numana Motor Gwantu			7,000,000.00	7,000,000.00	7,000,000.00+	7,450,000.00	7,450,000.00
15001001/23010127/01000024 Renovation of Fertilizer Store @ Mayir (On-Going)	493,900.00						
15001001/23020113/01000036 Construction of Vetinary Clinic at Rugan Mato Kaura Ninzo No			6,000,000.00	6,000,000.00	6,000,000.00+	5,950,000.00	5,950,000.00
Total	493,900.00		13,000,000.00	13,000,000.00	13,000,000.00+	13,400,000.00	13,400,000.00
34001001 - WORKS AND INFRASTRUCTURE							
34001001/23020102/06000014 Construction of Strike Force Office Base	10,787,073.00			15,000,000.00	15,000,000.00+		
34001001/23020101/06000015 Construction of Civil Defense Office				6,000,000.00	6,000,000.00+		
34001001/23020105/10000001 Construction of Solar Powered Borehole @ Langa (On-Going)	4,500,000.00						
34001001/23020105/10000002 Construction of Borehole @ Rockview Behind Gwantu 'A' Primar	1,800,000.00						
34001001/23020105/10000017 Construction of Boreholes at Amar Lada Nzahu Abu Makaranta			10,610,000.00	10,610,000.00	10,610,000.00+	20,310,000.00	20,310,000.00
34001001/23020105/10000021 Construction of Submersible Boreholes at Kwassu and Ninche N			8,000,000.00	8,000,000.00	8,000,000.00+	7,950,000.00	7,950,000.00
34001001/23020105/10000023 Construction of Solar Powered Water System at Kofar Tata U		4,347,330.95	16,210,000.00	16,210,000.00	11,862,669.05+	35,910,000.00	35,910,000.00
34001001/23020105/10000031 Drilling and Construction of Submersible Boreholes at Amantu			10,570,000.00	10,570,000.00	10,570,000.00+	10,470,000.00	10,470,000.00
34001001/23020105/10000032 Drilling and Construction of Submersible Boreholes in Lambar			10,000,000.00	10,000,000.00	10,000,000.00+	29,310,000.00	29,310,000.00
34001001/23020105/10000033 Provision of Solar Powered @ Sabon-Gari Rimi Ung. Sarki C		4,589,311.35	6,000,000.00	6,000,000.00	1,410,688.65+	17,940,000.00	17,940,000.00
34001001/23020105/10000034 Provision of Solar Powered Boreholes at Antakpa Ung. Jacob			4,500,000.00	4,500,000.00	4,500,000.00+	13,455,000.00	13,455,000.00
34001001/23020105/10000035 Provision of Submersible Boreholes at Tudun Wada Kako Ung.			15,960,000.00	15,960,000.00	15,960,000.00+	28,410,000.00	28,410,000.00
34001001/23020105/10000036 Provision Submersible Boreholes at Ankpong Ung. Monday Bala			13,000,000.00	13,000,000.00	13,000,000.00+	27,900,000.00	27,900,000.00

Schedule of Detailed Capital Expenditure by Organisation by Programme/Projects – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23030104/10000037 Renovation of Existing Boreholes in Randa Ninzo West			500,000.00	500,000.00	500,000.00+	500,000.00	500,000.00
34001001/23030104/10000038 Renovation of solar powered borehole @ Ancha			1,000,000.00	1,000,000.00	1,000,000.00+	49,700,000.00	24,850,000.00
34001001/23020101/13000003 Construction of Police Outpost @ Fadan-Karshi		10,000,000.00		32,000,000.00	22,000,000.00+		
34001001/23020123/14000001 Construction and installation of street light @ Numbu			5,000,000.00	5,000,000.00	5,000,000.00+	30,000,000.00	30,000,000.00
34001001/23020103/14000008 Stepdown of Electricity @ Ungwan-Dauda and Zawan (On-Going)	44,957,400.00						
34001001/23020103/14000010 Stepdown and Distribution of Electricity @ Gbonkok Ang/Wak	40,000,000.00						
34001001/23020103/14000012 Extension of Electricity from Gwatu to Zange and Gwantu to M			13,569,067.00	13,569,067.00	13,569,067.00+	13,740,000.00	13,740,000.00
34001001/23020103/14000013 Extension of Electricity to Giginya Numana Aban Ung. Madak			23,180,000.00	23,180,000.00	23,180,000.00+	22,980,000.00	22,980,000.00
34001001/23010119/14000021 Purchase & Installation of 3 Nos of 500KVA Transformers	14,800,000.00			18,000,000.00	18,000,000.00+		
34001001/23030102/14000024 Rehabilitation of 33KV line and purchase of 500KVA Transform		4,897,484.80	6,000,000.00	6,000,000.00	1,102,515.20+		
34001001/23020103/14000036 Provision of Electricity at Ragga and Kontagora 'B' Ninzo So	13,243,227.20		7,570,000.00	7,570,000.00	7,570,000.00+	7,470,000.00	7,470,000.00
34001001/23020103/14000037 Extent. Of Electric. Project at Kurmin Goro Titi Sabon LAYI	2,170,000.00						
34001001/23020103/14000062 Electrification project to Wasa Station	40,000,000.00	100,125,404.49	101,855,000.00	101,855,000.00	1,729,595.51+		
34001001/23020103/14000069 Provision of Electricity at Amantu 'B' Sansani Ung. Mada		9,000,000.00	10,110,000.00	10,110,000.00	1,110,000.00+	39,810,000.00	39,810,000.00
34001001/23020103/14000071 Extension and Stepdown of Electricity at Kutal and Ung. Daud		6,000,000.00	14,830,000.00	14,830,000.00	8,830,000.00+	14,730,000.00	14,730,000.00
34001001/23020103/14000073 Stepdown and Distribution of Electricity @ Anzere and Godo (31,175,400.60						
34001001/23020103/14000074 Stepdown and Distribution of Electricity @ Kwagiri/Ecwa Sec.	9,000,000.00						
34001001/23020103/14000075 Stepdown and Distribution of Electricity @ Tudun-Wada/Karshi	10,000,000.00						
34001001/23020103/14000076 Provision of Electricity at Kobin Ningishe Ung. Rimi Ung.	56,500,000.00		18,610,000.00	18,610,000.00	18,610,000.00+	38,310,000.00	38,310,000.00
34001001/23020103/14000077 Extension of Electricity from Gbaida through Kaura Ninzo War						20,900,000.00	20,900,000.00
34001001/23020103/14000078 Extension of Electricity Project from Nzahun to Konkri to Te	5,000,000.00						
34001001/23020103/14000083 Provision for Solar Home System		10,000,000.00	12,750,000.00	12,750,000.00	2,750,000.00+		
34001001/23020103/14000084 Purchase and Installation of Solar Inverter @ LG Secretariat		5,000,000.00	9,000,000.00	9,000,000.00	4,000,000.00+		
34001001/23020123/14000085 Installation of Solar Street Light at Local Government Secre		12,000,000.00	24,000,000.00	24,000,000.00	12,000,000.00+	23,900,000.00	23,900,000.00
34001001/23020103/14000086 Provision and Extension of Electricity at Shankwai Digel Wu		6,000,000.00	7,250,000.00	7,250,000.00	1,250,000.00+	36,750,000.00	36,750,000.00
34001001/23020103/14000087 Provision and Installation of Transformer at Ung. Liman and		5,000,000.00	6,335,000.00	6,335,000.00	1,335,000.00+	6,285,000.00	6,285,000.00
34001001/23020114/17000001 Construction of Box Culvert along Abdulummini Ashafa Street			7,000,000.00	7,000,000.00	7,000,000.00+	6,950,000.00	6,950,000.00
34001001/23020114/17000002 Construction of Bridge Linking Ugn/Ganye - Ung. Ganye 'B' an			9,370,000.00	9,370,000.00	9,370,000.00+	9,270,000.00	9,270,000.00
34001001/23020114/17000044 Construction of Feeder Road at Kwassu Junction to Ung. Gwand			6,370,000.00	6,370,000.00	6,370,000.00+	6,270,000.00	6,270,000.00
34001001/23020114/17000045 Construction of Feeder Roads and Culverts From Mayir through			16,310,000.00	16,310,000.00	16,310,000.00+	26,010,000.00	26,010,000.00
34001001/23020114/17000046 Construction of Feeder Roads to Link the following Communiti		10,000,000.00	16,905,000.00	16,905,000.00	6,905,000.00+	16,755,000.00	16,755,000.00
34001001/23020114/17000047 Construction of Roads and Box Culvert Linking Wuro-andaha to		5,000,000.00	17,405,000.00	17,405,000.00	12,405,000.00+	12,255,000.00	12,255,000.00
34001001/23020114/17000048 Grading of road from Arak to Ung/Maikyau Arak ward						9,900,000.00	9,900,000.00
34001001/23020114/17000049 Grading of Zambur to Igbuila Kontcho (5Km) road Ninzom West			7,000,000.00	7,000,000.00	7,000,000.00+		
34001001/23020114/17000050 Construction of Drainage System from Wasa Market to Wasa Tow		5,000,000.00	8,470,000.00	8,470,000.00	3,470,000.00+	8,370,000.00	8,370,000.00
34001001/23020114/17000051 Construction of Drainages at Ajangwai		3,000,000.00	5,470,000.00	5,470,000.00	2,470,000.00+	11,370,000.00	11,370,000.00
34001001/23020114/17000052 Construction of Drainages at Ung. Ninzo through Combila to U			6,000,000.00	6,000,000.00	6,000,000.00+	5,950,000.00	5,950,000.00
34001001/23020114/17000104 Construction of Drainages from Amar Sarki to Amar Kontagora	5,429,108.00						
34001001/23020114/17000105 Grading of Road from Gwantu to Ungwan-Maikasa	7,200,000.00						
34001001/23020114/17000109 Grading of road from Arak through U/Yaute to Wasa road Arak			10,000,000.00	10,000,000.00	10,000,000.00+	4,950,000.00	4,950,000.00
34001001/23020114/17000110 Grading of road from Aboro to Sabon-Gida Aboro ward			9,000,000.00	9,000,000.00	9,000,000.00+	19,950,000.00	19,950,000.00
34001001/23020114/17000111 Construction of Tripple Cell Box Culvert at zanbur	19,700,750.00		7,570,000.00	7,570,000.00	7,570,000.00+	7,470,000.00	7,470,000.00
34001001/23020118/17000121 Construction of pitches @ Numbu Township Stadium			10,000,000.00	10,000,000.00	10,000,000.00+		
Total	316,262,958.80	199,959,531.59	493,279,067.00	564,279,067.00	364,319,535.41+	642,200,000.00	617,350,000.00

Schedule of Detailed Capital Expenditure by Organisation by Programme/Projects – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
17001001 - EDUCATION AND SOCIAL WELFARE							
17001001/23030106/05000001 Renov of Primary Sch at Ankara (2Clrm with Office.)Ung. Goge			4,310,447.00	4,310,447.00	4,310,447.00+	4,260,447.00	4,260,447.00
17001001/23020107/05000002 Construction of a Block of 2 Classroom and an Office at Bom'			8,576,302.00	8,576,302.00	8,576,302.00+	4,900,000.00	4,900,000.00
17001001/23020107/05000003 Construction of a Block of 3 Classroom at Bom 'A' Fadan Kars			8,380,690.00	8,380,690.00	8,380,690.00+	8,330,690.00	8,330,690.00
17001001/23020107/05000004 Construction of a Block of 3 Classroom at Ube Nzakpaji			5,380,000.00	5,380,000.00	5,380,000.00+	5,330,000.00	5,330,000.00
17001001/23020107/05000005 Const of Classroom and Prov of Sch at LGEA Amantu 'B' Fadan			8,582,099.00	8,582,099.00	8,582,099.00+	18,790,407.00	18,790,407.00
17001001/23020107/05000006 Fencing of LGEA Primary Schools in the LGA						37,410,000.00	37,410,000.00
17001001/23030106/05000008 Renovation of Primary Sch @ LGEA Janda Aban Arak & Ankwa			8,770,000.00	8,770,000.00	8,770,000.00+	8,670,000.00	8,670,000.00
17001001/23020107/05000009 Renovation of A Block of 3-Classroom @ Lgea Ugwan-Mallam Mus	241,811.25						
17001001/23030106/05000011 Renovation of Primary School @ Ung. Pah Wasa and Ung. Anche			6,200,000.00	6,200,000.00	6,200,000.00+	6,150,000.00	6,150,000.00
17001001/23020107/05000018 Provision for Vocational and Skills Development			1,000,000.00	1,000,000.00	1,000,000.00+		
17001001/23050101/13000001 Rural Women and Youth Empowerment Programme		6,000,000.00		7,400,000.00	1,400,000.00+		
17001001/23050101/13000005 Local Economic Empowerment Dev Strategy (LEEDS)				7,400,000.00	7,400,000.00+		
Total	241,811.25	6,000,000.00	51,199,538.00	65,999,538.00	59,999,538.00+	93,841,544.00	93,841,544.00
21001001 - HEALTH DEPARTMENT							
21001001/23020106/04000008 Supply of Health Equipment in Aban Arak and Amben all in Ar			4,570,000.00	4,570,000.00	4,570,000.00+	4,470,000.00	4,470,000.00
21001001/23020106/04000009 Construction of PHC at Antor Ung. Mallam Kubal Kutal and			6,335,000.00	6,335,000.00	6,335,000.00+	6,285,000.00	6,285,000.00
21001001/23020106/04000010 Construction of PHC at Ragga			8,500,000.00	8,500,000.00	8,500,000.00+	8,450,000.00	8,450,000.00
21001001/23020106/04000011 Construction of PHC Clinic at Bom 'A'			7,000,000.00	7,000,000.00	7,000,000.00+		
21001001/23050101/04000015 Food and Nutrition Programme		5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00+		
21001001/23000000/04000016 Construction of Health Clinic @ Aban (On-Going)	2,400,000.00						
21001001/23000000/04000017 Provision of Health Care Facilities at Amantu 'A' Ung. Mada		5,000,000.00	7,235,000.00	7,235,000.00	2,235,000.00+	7,185,000.00	7,185,000.00
21001001/23020106/04000018 Provision of PHC at Agom and Gani Madaki Nandu Ward			4,235,000.00	4,235,000.00	4,235,000.00+	4,185,000.00	4,185,000.00
21001001/23020106/04000019 Provision of PHC at Tattaura and Landa Ninzo West			5,135,000.00	13,135,000.00	13,135,000.00+	5,085,000.00	5,085,000.00
21001001/23020106/04000020 Provision of PHC at Ung. Gimba Ung. Ubandoma Digel Shankw		4,050,000.00	12,410,000.00	12,410,000.00	8,360,000.00+	22,110,000.00	22,110,000.00
21001001/23020106/04000032 Contribution to Primary Health Care (PHC) Services		5,593,750.00	10,000,000.00	10,000,000.00	4,406,250.00+		
Total	2,400,000.00	19,643,750.00	71,420,000.00	79,420,000.00	59,776,250.00+	57,770,000.00	57,770,000.00

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF SANGA LOCAL GOVERNMENT

SUBMITTED TO :

KADUNA STATE HOUSE OF ASSEMBLY

PROFILE OF ELECTED OFFICIALS

Hon. Charles Danladi	Executive Chairman
Hon. Jacob Dogara Ndah	F/Karshi Ward
Hon. Danzomo B. Faruk	N/South Ward
Hon. Abdullahi Isah Chidawa	Gwantu Ward
Hon. Yakubu Abubakar	Ayu Ward
Hon. Hananiya Yakubu	Nandu Ward
Hon. Dahiru Yunusa	Aboro Ward
Hon. Zakari Gogara	Wasa Ward
Hon. Emmanuel Audu Kallah	N/North Ward
Hon. Solomon Ambito	N/West Ward
Hon. Zakari Ya'u Usman	Bokana Ward
Hon. Peter Garba	Arak Ward
Hon. Abdul Muhammad	S/C Works
Hon. Emmanuel Bana	S/C Admin & Finance
Hon. Ya'u Saleh Intu	S/C Agric

MANAGEMENT STAFF

Mr. Alex Aku Amadi	Local Government Secretary
Alh. Iliyasu M. Kudan	Director Admin and Finance
Alh. Ladan Ibrahim Majemi	Director Finance & Supply (Treasurer)
Mrs. Juliana Gambo	Director of Agric.
Mr. Bala Usman	Director of Works & Infrastructure
Mr. Sabo Gwamna	Director of Health
Alh. Mohammed L. Adamu	Director of Education & Soc. Dev.
Alh. Magem Ahmad	Dir. Budgeting, Planning, Research & Stat

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. However the following observations were made:

Bank reconciliation statements not prepared
There are outstanding payment vouchers
There are payments with sundry irregularities

CASH FLOW STATEMENTS

RECEIPTS:

The total receipt during the year amounted to one billion, eight hundred and sixty-four million, seven hundred and twenty-seven thousand, three hundred and thirty-three naira, eight kobo (N1,864,727,333.08) only. This is made up of the following:

Statutory Allocation	-	N1,573,356,743.83
Value Added Tax	-	N202,079,240.56
Independent Revenue	-	N702,000.00
Below the line receipts	-	<u>N88,589,348.69</u>
Total	=	<u>N1,864,727,333.08</u>

From the above, receipts from the federation account, that is, statutory allocation and value added tax both amounting to N1,775,435,984.39 accounted for 95.21% of total receipts. Internally generated revenue on the other hand accounted for 0.04% of total receipts. This is clearly a failure on the part of management and consultants. This poor showing should be investigated with a view to nipping in the bud, this ugly trend. This is more worrisome because consultants have been brought in to sanitise the system.

PAYMENTS:

The total payments during the year amounted to one billion, nine hundred and eighty-one million, nine hundred and twenty-nine thousand, two hundred and seventy-seven naira, thirty kobo (N1,981,929,277.30) only. This is made up of:

Recurrent Expenditure	-	N1,596,060,349.73
Capital Expenditure	-	<u>N385,868,927.57</u>
Total	=	<u>N1,981,929,277.30</u>

From the above, recurrent expenditure took over 80.53% of the total resources spent leaving 19.47% for the capital expenditure. Worthy of note is the decline between 2018 which amounted to N393,351,389.95 and that of 2019 which is N385,868,927.57, a decline of N7,482,462.38. This indicates that not much attention is given to infrastructural development this year. There is need for improvement on developmental projects.

S/N	DATE	NAME OF PAYEE	PARTICULAR	PV NO.	CHEQUE NO	AMOUNT	OBSERVATION
1	16/9/2019	Ahmed Magale	Town Hall Meeting	86	-	150,000.00	
2	16/9/2019	Freedom Motors	Repairs of 508	89	-	500,000.00	
3	29/8/2019	Min. for Local Govt.-	-	147	-	1,593,750.00	
		-			Total	N2,243,750.00	

S/N	DATE	NAME OF PAYEE	PARTICULARS	PV. NO	CHEQUE NO	AMOUNT	OBSERVATION
1	9/8/2019	Hon. Charles Danladi	Security for El-del Kabir cerebration	55	E.P	3,000,000.00	DD budget & planning did not sign. DFS did not sign. No OCV control. IA. did not check. No recipient signature. No beneficiaries list.
						N3,000,000.00	

OBSERVATIONS

Three payment vouchers all amounting to two million two hundred and forty-three thousand, seven hundred and fifty naira (N2,243,750.00) were not presented for audit inspection. Also payment voucher No. 55 of 9th August 2019 to the tune of N3,000,000.00 was paid without following due financial procedures and neither were beneficiaries identified. The management should therefore make the missing vouchers available for inspection and the beneficiaries of the N3, million also identified. Otherwise, signatories to the account including the Chairman should be surcharged for spending public funds with following due procedures. See details above.

STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS:

The total investment of the Local Government stood at N9,118,682.00. Most of the companies invested in are moribund. Therefore, no dividend is being declared. Management should therefore, consider more viable investment options that could guarantee dividends in the future.

TREASURIES AND BANKS:

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

First Bank main account No 2033489454	-	N1,819,421.87
First Bank capital No. 2004016489	-	<u>N1,752,986.52</u>
Total	=	<u>N3,572,408.39</u>

These balances have been verified and certified by me.

ADVANCES AND DEPOSITS

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



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

PART 3

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

SANGA LOCAL GOVERNMENT

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

SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT

MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	145,253,432.10	85,411,823.24	8,324,340.40	51,517,268.46
FEBRUARY	136,934,687.16	88,062,882.69	19,109,269.88	29,762,534.59
MARCH	137,655,572.53	90,544,476.27	27,985,874.99	19,125,221.27
APRIL	135,591,557.07	90,769,105.68	26,835,905.89	17,986,545.50
MAY	134,271,841.82	87,558,246.51	17,588,569.21	29,125,026.10
JUNE	148,489,323.20	88,246,550.42	22,363,289.03	37,879,483.75
JULY	165,276,364.66	94,382,233.25	39,319,841.20	31,574,290.21
AUGUST	157,933,136.20	92,958,647.25	33,708,933.01	31,265,555.94
SEPTEMBER	147,823,645.94	95,154,890.38	9,929,153.80	42,739,601.76
OCTOBER	159,617,982.79	123,650,058.51	31,123,792.48	4,844,131.80
NOVEMBER	165,389,634.91	127,349,314.31	19,187,195.50	18,853,125.10
DECEMBER	141,198,806.01	130,665,359.90	4,629,101.70	5,904,344.41
TOTAL	1,775,435,984.39	1,194,753,588.41	260,105,267.09	320,577,128.89

Sanga Local Government of Kaduna State

MONTHS	STATUTORY ALLOCATION	VAT	SHARE OF EXC GAIN	EXCESS BANK CHARGES	SHARE OF GOODS VALUE CONSIDER	ADDITIONAL FUND FROM NNPC	SHARE OF FOREX EQUALISATION	SOLID MINERALS	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
			DIFFERENCE								
JANUARY	126,091,325.67	18,934,715.26	227,391.17								145,253,432.10
FEBRUARY	115,014,593.45	19,654,414.30	151,443.96	2,114,235.45							136,934,687.16
MARCH	109,212,845.53	17,197,577.70	196,093.14	1,045,463.16			10,003,593.00				137,655,572.53
APRIL	102,963,856.95	14,795,903.28	149,625.53		12,454,554.55	2,264,464.46	2,963,152.30				135,591,557.07
MAY	118,409,512.65	15,680,234.40	182,094.77								134,271,841.82
JUNE	132,532,717.13	15,689,519.08	267,086.99								148,489,323.20
JULY	144,917,021.64	20,119,338.46	240,004.56								165,276,364.66
AUGUST	141,192,763.97	16,506,413.11	233,959.12								157,933,136.20
SEPTEMBER	132,154,688.47	14,974,017.35	238,165.29	456,774.83							147,823,645.94
OCTOBER	138,335,390.23	14,565,249.43	218,277.58				4,528,928.93	1,970,136.62			159,617,982.79
NOVEMBER	146,427,809.60	18,704,817.05	257,008.26								165,389,634.91
DECEMBER	113,759,324.58	15,257,041.14	180,778.63				12,001,661.66				141,198,806.01
TOTAL	1,521,011,849.87	202,079,240.56	2,541,929.00	3,616,473.44	12,454,554.55	2,264,464.46	29,497,335.89	1,970,136.62		0.00	1,775,435,984.39

From the table above, the sum of one billion, seven hundred and seventy-five million, four hundred and thirty-five thousand, nine hundred and eighty-four naira, thirty-nine kobo (N1,775,435,984.39) 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, one hundred and ninety-four million, seven hundred and fifty-three thousand, five hundred and eighty-eight naira, forty-one kobo (N1,194,753,588.41) only went to statutory deductions, two hundred and sixty million, one hundred and five thousand, two hundred and sixty-seven naira and nine kobo (N260,105,267.09) only went to other deduction while the remaining balance of three hundred and twenty million, five hundred and seventy-seven thousand, one hundred and twenty-eight naira, eighty-nine kobo (N320,577,128.89) 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 Sanga 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 negative impact on the finances of the Local Government which made it difficult for the Local Government to execute meaningful projects that will impact positively the lives of the people.

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



ATIKU MUSA FCNA
AUDITOR-GENERAL