



◆ **REPORT** ◆

OF THE

**AUDITOR-GENERAL**

FOR LOCAL GOVERNMENTS

ON THE

**ACCOUNTS**

OF

**SABON GARI LOCAL GOVERNMENT**

**FOR THE YEAR ENDED  
31ST DECEMBER, 2018**

◆ **PRESENTED TO THE** ◆

**KADUNA STATE HOUSE OF ASSEMBLY**



# ANNUAL ACCOUNTS 2018

## SABON GARI LOCAL GOVERNMENT

### ◆ PROFILE ◆

HON. ENGR. HOHAMMED I. USMAN - EXECUTIVE CHAIRMAN

#### ELECTED COUNCILLORS

HON. KHAMIS MOH'D ZAKARIYA	-	COUNCILLOR (SPEAKER)
HON. ILIYASU MUSTAPHA	-	COUNCILLOR (MAJORITY LEADER)
HON.UMAR HUSSAINI	-	COUNCILLOR
HON. BUHARI DALHATU MUSA	-	COUNCILLOR
HON. YAKUBU IBRAHIM	-	COUNCILLOR
HON. ABDULLAHI MOH'D BELLO	-	COUNCILLOR
HON. IBRAHIM MUHAMMED	-	COUNCILLOR
HON. SANI MUSA	-	COUNCILLOR
HON. ALIYU SHUAIBU	-	COUNCILLOR
HON. AMINU YUSUF	-	COUNCILLOR
HON. UMARU JUMARE SAMBO	-	COUNCILLOR

#### MANAGEMENT STAFF

HON. SANI IBRAHIM ALIYU	-	LOCAL GOVERNMENT SECRETARY
YUSUF HAMIDU	-	DIRECTOR ADMIN & FINANCE
MOHAMMED HASSAN	-	DEP. DIR. FINANCE & SUPPLY
LINUS AKUT	-	DIREC. AGRIC & NAT. RESOURCE
ABUBAKAR S. RAMALAN	-	DIRECOR EDUC. & SOCIAL DEVE.
ILIYASU SANI	-	DIRECTOR WORKS AND HOUSING
IBRAHIM ADO	-	DIRECTOR PUBLIC HEALTH CARE

## RECORDS 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.

## CASHFLOW STATEMENT

### RECEIPTS

During the year the Local Government received the sum of two billion, six hundred and thirty-nine million, four hundred and fifty-four thousand, eight hundred and twenty-eight naira, ninety-eight kobo (N2,639,454,828.98) only. This is made up of the following.

Statutory allocation	-	N2,110,807,623.05	79.97%
Value added tax	-	443,329,999.31	16.80%
Internal generated revenue	-	269,000.00	00.01%
Below the line receipts	-	85,048,206.62	03.22%
	=	<b>N2,639,454,828.98</b>	<b>100.00%</b>

The above presentation shows that statutory allocation and value added tax both from the federation account constitute 96.77% of the total receipts while internally generated revenue contributed 00.01% of the total receipts. From a budget of N48,556,045.00 and only N269,000.00 being realised is nothing but a scandal. Management should explain why the revenue collected dropped from N29,007,427.44 last year to N269,000.00. A fall of over 9783.43%

### PAYMENTS

The total payments during the year amounted to two billion, five hundred and fifty-three million, seven hundred and twelve thousand, four hundred and fifty-six naira, eighty-three kobo (N2,553,712,456.83) only. This is made up of:

Recurrent expenditure	-	N2,095,284,796.07
Capital expenditure	-	458,427,660.76
	=	<b>N2,553,712,456.83</b>

The capital expenditure has improved this year from N102,522,313.00 in 2017 to N458,427,660.76 in 2018. This 348% increase in capital expenditure is a positive development which should be sustained and improved upon.

### INVESTMENTS

The investments of the Local Government as at the year ended 31st December, 2018 stood at N11,555,000.00. Despite these investments nothing was realised by way of dividends. This raises the need for the diversification of the investment portfolio.

### ADVANCES AND DEPOSITS:

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

SABON GARI LOCAL GOVERNMENT							
Consolidated Financial Summary							
	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
Opening Balance	(562,363.90)	(1,332,579.78)	(113,016,663.00)	(113,016,663.00)	(111,684,083.22)		
<b>RECEIPTS</b>							
Statutory Allocation	(1,810,439,440.17)	(2,554,137,622.36)	(2,465,461,835.00)	(2,698,519,791.00)	(144,382,168.64)	(2,134,669,185.00)	(4,092,801,228.00)
Internally Generated Revenue	(29,007,427.44)	(269,000.00)	(48,556,045.00)	(48,556,045.00)	(48,287,045.00)	(49,041,606.00)	(94,468,892.00)
Miscellaneous Capital Receipts	(11,555,000.00)	(11,555,000.00)		(151,228,535.00)	(139,673,535.00)		
BTL Receipts	(75,249,770.84)	(85,048,206.62)			85,048,206.62		
Total Current Year Receipts	(1,926,251,638.45)	(2,651,009,828.98)	(2,514,017,880.00)	(2,898,304,371.00)	(247,294,542.02)	(2,183,710,791.00)	(4,187,270,120.00)
Total Projected Funds Available	(1,926,814,002.35)	(2,652,342,408.76)	(2,627,034,543.00)	(3,011,321,034.00)	(358,978,625.24)	(2,183,710,791.00)	(4,187,270,120.00)
<b>Expenditure: Economic Classification</b>							
Employees Compensation	1,338,501,337.46	987,992,192.39	1,224,283,773.00	1,107,994,815.00	120,002,622.61	1,327,707,951.00	1,394,093,348.00
Social Benefits	264,313,462.77	403,446,764.01	43,104,000.00	134,753,006.00	(268,693,758.01)	45,259,200.00	47,522,159.00
Overhead Costs	133,339,538.50	508,218,644.05	235,768,558.00	472,968,561.00	(35,250,083.05)	241,819,785.00	248,914,243.00
Service Wide Vote		110,578,989.00	4,000,000.00	112,964,006.00	2,385,017.00		
BTL Payments	75,249,770.84	85,048,206.62			(85,048,206.62)		
Total Recurrent Expenditure	1,811,404,109.57	2,095,284,796.07	1,507,156,331.00	1,828,680,388.00	(266,604,408.07)	1,614,786,936.00	1,690,529,750.00
<b>Capital Expenditure: Programme Classification</b>							
01 Economic Empowerment Through Agriculture		7,880,000.00	8,990,000.00	8,990,000.00	1,110,000.00	8,990,000.00	8,990,000.00
04 Improvement to Human Health		3,000,000.00	15,000,000.00	35,200,000.00	32,200,000.00	10,000,000.00	10,000,000.00
05 Enhancing Skills and Knowledge	10,500,000.00	13,700,711.61	43,019,773.00	43,019,773.00	29,319,061.39	35,000,000.00	35,000,000.00
06 Housing and Urban Development		34,706,512.52	95,430,068.00	103,430,068.00	68,723,555.48	60,780,124.00	60,780,124.00
09 Environmental Improvement	8,891,000.00	94,375,543.07	155,050,559.00	170,050,559.00	75,675,015.93	173,050,558.00	173,050,558.00
10 Water Resources and Rural Development		12,000,000.00	13,500,000.00	16,500,000.00	4,500,000.00		
11 Information Communication & Technology				4,000,000.00	4,000,000.00		
13 Reform of Government and Governance		45,442,500.00	121,632,812.00	137,932,812.00	92,490,312.00	30,000,000.00	30,000,000.00
14 Power	11,903,385.00	132,843,673.11	206,450,000.00	244,859,637.00	112,015,963.89	210,450,000.00	210,450,000.00
17 Road	71,227,928.00	114,478,720.45	460,805,000.00	418,657,797.00	304,179,076.55	513,805,000.00	513,805,000.00
Total Capital Expenditure by Program	102,522,313.00	458,427,660.76	1,119,878,212.00	1,182,640,646.00	724,212,985.24	1,042,075,682.00	1,042,075,682.00
Total Expenditure (Budget Size)	1,913,926,422.57	2,553,712,456.83	2,627,034,543.00	3,011,321,034.00	457,608,577.17	2,656,862,618.00	2,732,605,432.00
Budget Surplus/(Deficit)	(12,887,579.78)	(98,629,951.93)			98,629,951.93	473,151,827.00	(1,454,664,688.00)
<b>Financing of Deficit by Borrowing</b>							
Closing Balance	(12,887,579.78)	(98,629,951.93)			98,629,951.93	473,151,827.00	(1,454,664,688.00)

SABON GARI LOCAL GOVERNMENT				
CASH FLOW STATEMENT				
FOR THE PERIOD ENDED 31/12/2018				
	Note	Actual		Actual
		2018		2017
Cash Flow from Operating Activities				
Statutory Allocation		(2,110,807,623.05)		(1,372,774,740.65)
Value Added Tax		(443,329,999.31)		(437,664,699.52)
Independent Revenue	1	(269,000.00)		(29,007,427.44)
BTL Receipts	2	(85,048,206.62)		(75,249,770.84)
Total Receipts		(2,639,454,828.98)		(1,914,696,638.45)
Payments				
Compensation of Employees	3	987,992,192.39		1,338,501,337.46
Social Benefits	4	403,446,764.01		264,313,462.77
Service wide vote		110,578,989.00		
Overhead Cost	5	508,218,644.05		133,339,538.50
Below-The-Line Payments	6	85,048,206.62		75,249,770.84
Total Payments		2,095,284,796.07		1,811,404,109.57
Net Cash Flow from Operating Activities		(544,170,032.91)		(103,292,528.88)
Cash Flow from Investing Activities				
Economic Empowerment Through Agriculture		7,880,000.00		
Improvement to Human Health		3,000,000.00		
Enhancing Skills and Knowledge		13,700,711.61		10,500,000.00
Housing and Urban Development		34,706,512.52		
Environmental Improvement		94,375,543.07		8,891,000.00
Water Resources and Rural Development		12,000,000.00		
Reform of Government and Governance		45,442,500.00		
Power		132,843,673.11		11,903,385.00
Road		114,478,720.45		71,227,928.00
Net Cash Flow from Investment	7	458,427,660.76		102,522,313.00
Cash Flow from Financing Activities				
Proceeds from Other Capital Receipts		(11,555,000.00)		(11,555,000.00)
Net Cash Flow from Financing		(11,555,000.00)		(11,555,000.00)
Net Surplus(Deficit) for the Year		(97,297,372.15)		(12,325,215.88)
Opening Balance		(1,332,579.78)		(562,363.90)
Closing Balance	8	(98,629,951.93)		(12,887,579.78)
Note 1 - Independent Revenue				
-----				
Licenses				(1,005,090.00)
Rates				(7,107,340.00)

Fees			(229,100.00)
Sales		(269,000.00)	(503,000.00)
Earnings			(14,587,760.00)
Rent on Lands and Other General			(2,814,700.00)
Miscellaneous Revenue			(2,760,437.44)
Total		(269,000.00)	(29,007,427.44)
Note 2 - BTL Receipts			
-----			
PAYE Taxes due to State Board of Internal Revenue		(9,288,826.97)	(28,824,480.86)
Union Deductions		(6,794,726.21)	(1,256,891.95)
Deposits		(20,217,603.56)	
Loans deduction for Salary Other Deduction for Payroll		(9,553,044.00)	(7,739,238.30)
10% Contract Retention Fee		(3,000,000.00)	
SIGMA Pension Deduction			(4,938,101.04)
NULGE		(3,271,927.41)	(12,856,652.96)
MHWU Deductions			(687,425.96)
NANM Deductions		(53,044.00)	
Sharp Sharp Loan Deduction		(4,132,576.31)	(8,907,993.29)
NUT		(7,000,539.70)	
ENDWELL		(19,499,629.70)	
Credit Direct			(6,288,241.24)
National Housing Fund Deduction		(2,207,288.76)	(3,750,745.24)
AOPSHON		(29,000.00)	
Total		(85,048,206.62)	(75,249,770.84)
Note 3 - Compensation of Employees			
-----			
Contribution for Primary Teachers Salaries		578,433,695.87	787,681,131.83
Local Government Staff	3A	409,558,496.52	550,820,205.63
Total		987,992,192.39	1,338,501,337.46
Note 3A - Local Government Staff			
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Sabon Gari Local Govt		409,558,496.52	550,820,205.63
Total		409,558,496.52	550,820,205.63
Note 4 - Social Benefits			
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Contribution to Local Government Pension Fund		362,446,764.01	264,313,462.77
Total		403,446,764.01	264,313,462.77
Note 5 - Overhead Costs			

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Transport and Travelling		16,233,516.48	7,483,000.00
Utilities		3,516,000.00	694,322.27
Material and Supplies		49,505,317.31	13,075,500.00
Maintenance Services		15,001,950.00	1,277,200.00
Training		18,190,579.53	22,367,509.08
Other Services		60,373,500.00	20,868,650.00
Consulting & Professional Services		14,480,000.00	2,929,925.95
Fuel and Lubriants		170,000.00	
Financial Charges		6,496,464.10	3,896,353.68
Miscellaneous Expenses		287,395,748.63	60,272,077.52
Staff Loans and Advances		73,711,136.00	
Local Grants and Contributions			475,000.00
Total		545,074,212.05	133,339,538.50
Note 6 - Below the Line Payments			
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PAYE Deductions Remittances to BIR		9,288,826.97	28,824,480.86
Union Deductions		6,794,726.21	1,256,891.95
Deposits		20,217,603.56	
Loans Deduction for Salary Other Deduction for Payroll		9,553,044.00	7,739,238.30
10% Contract Retention Fee		3,000,000.00	
SIGMA Pension Deduction			4,938,101.04
NULGE Deductions		3,271,927.41	12,856,652.96
MHWU Deductions			687,425.96
NANM Deductions		53,044.00	
Sharp Sharp Loan Deduction		4,132,576.31	8,907,993.29
NUT		7,000,539.70	
ENDWELL Deductions		19,499,629.70	
Credit Direct			6,288,241.24
National Housing Fund Deduction		2,207,288.76	3,750,745.24
AOPSHON		29,000.00	
Total		85,048,206.62	75,249,770.84
Note 7 - Net Cash From Investing Activities by Location			
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Hanwa Ward		2,980,000.00	21,311,430.50
Muchia Ward		3,000,000.00	5,797,316.00
Bomo Ward			3,719,000.00
Dogarawa Ward		342,072,117.69	17,926,935.00
Basawa Ward			20,098,315.50
Samaru Ward		110,375,543.07	12,797,316.00
Jama'a Ward			4,157,500.00

Ungwan Gabas Ward				16,714,500.00
Total		458,427,660.76		102,522,313.00
Note 8 - Closing Balance				
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Zenith Bank - Project Account		13,723,707.90		
Zenith Bank - OPS Account		73,351,244.03		1,332,579.78
Sub Total: Cash and Bank		87,074,951.93		1,332,579.78
Total Consolidated Cash & Bank Balances		87,074,951.93		1,332,579.78



SABON GARI LOCAL GOVERNMENT				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31/12/2018				
	Note	Actual		Actual
		2018		2017
<b>ASSETS:</b>				
-----				
Liquid Assets				
-----				
Treasuries and Banks	8	87,074,951.93		1,332,579.78
Sub Total		87,074,951.93		1,332,579.78
Investments and Other Assets				
-----				
Investments	9	11,555,000.00		11,555,000.00
Advances	10	36,855,568.00		
Sub Total		48,410,568.00		11,555,000.00
Total Assets				
		135,485,519.93		12,887,579.78
Public Funds:				
-----				
Consolidated Revenue Fund	11	87,074,951.93		1,332,579.78
Capital Development Fund	12			
Other Funds		11,555,000.00		11,555,000.00
Sub - Total: Public Funds		98,629,951.93		12,887,579.78
LIABILITIES:				
-----				
Liability Over Assets		36,855,568.00		
Sub Total: Liabilities		36,855,568.00		
Public Funds + Liabilities				
		135,485,519.93		12,887,579.78
Note 8 - Treasuries and Banks				
-----				
Zenith Bank - Project Account		13,723,707.90		
Zenith Bank - OPS Account		73,351,244.03		1,332,579.78
Total		87,074,951.93		1,332,579.78
Note 9 - Investments				
-----				
Ikara Food Processing Company		130,000.00		130,000.00

Champion Soap Zaria		100,000.00		100,000.00
Kachia Ginger Processing Company		200,000.00		200,000.00
Urban Development Bank		500,000.00		500,000.00
NUB International Bank Plc		3,000,000.00		3,000,000.00
Makarfi Sugar Industry		1,625,000.00		1,625,000.00
Intercity Bank Plc		3,000,000.00		3,000,000.00
Oceanic Bank Plc		3,000,000.00		3,000,000.00
Total		11,555,000.00		11,555,000.00
Note 10 - Advances				
Note 11 - Consolidated Revenue Fund				
Opening Balance		1,332,579.78		562,363.90
Add/(Less) Net Recurent Surplus/(Deficit)		85,742,372.15		770,215.88
Closing Balance		87,074,951.93		1,332,579.78
Note 12 - Capital Development Fund				
Note 13 - Internal Loans				
Note 14 - Outstanding Deposits				

SABON GARI LOCAL GOVERNMENT							
STATEMENT OF CONSOLIDATED REVENUE FUND							
FOR THE PERIOD ENDED 31/12/2018							
	Note	Actual	Actual	Budget	Revised	Variance	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019
Opening Balance		(562,363.90)	(1,332,579.78)			1,332,579.78	
Add: Recurrent Receipts:							
Statutory Allocation		(1,249,226,506.16)	(1,873,379,956.16)	(1,877,118,962.00)	(1,877,118,962.00)	(3,739,005.84)	(1,578,690,145.00)
Share of VAT		(437,664,699.52)	(443,329,999.31)	(569,987,356.00)	(569,987,356.00)	(126,657,356.69)	(541,728,984.00)
Excess Crude		(10,191,357.07)	(13,504,242.38)			13,504,242.38	
NNPC Refunds			(3,241,018.17)			3,241,018.17	
Stabilization Fund Receipts		(4,656,635.31)					
Refund from Paris Club			(151,225,955.10)		(233,057,956.00)	(81,832,000.90)	
10% Allocation from State			(2,082,900.00)	(18,355,517.00)	(18,355,517.00)	(16,272,617.00)	(14,250,056.00)
Exchange Rate Difference		(65,831,854.26)	(20,201,497.67)			20,201,497.67	
Share of Excess PPT		(42,868,387.85)					
Share of Forex Equalization			(42,597,679.74)			42,597,679.74	
Excess Bank Charges Recovered			(4,574,373.83)			4,574,373.83	
Sub Total: Statutory Allocation		(1,810,439,440.17)	(2,554,137,622.36)	(2,465,461,835.00)	(2,698,519,791.00)	(144,382,168.64)	(2,134,669,185.00)
Direct Taxes	15			(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(2,525,000.00)
Licenses	16	(1,005,090.00)		(6,156,045.00)	(6,156,045.00)	(6,156,045.00)	(6,217,606.00)
Rates	17	(7,107,340.00)		(7,000,000.00)	(7,000,000.00)	(7,000,000.00)	(7,070,000.00)
Fees	18	(229,100.00)		(24,500,000.00)	(24,500,000.00)	(24,500,000.00)	(24,745,000.00)
Fines	19			(700,000.00)	(700,000.00)	(700,000.00)	(707,000.00)
Sales	20	(503,000.00)	(269,000.00)			269,000.00	
Earnings	21	(14,587,760.00)		(7,700,000.00)	(7,700,000.00)	(7,700,000.00)	(7,777,000.00)
Rent on Government Land	23	(2,814,700.00)					
Miscellaneous	27	(2,760,437.44)					
Sub-Total: Independent Revenue		(29,007,427.44)	(269,000.00)	(48,556,045.00)	(48,556,045.00)	(48,287,045.00)	(49,041,606.00)
Below The Line Receipts	29	(75,249,770.84)	(85,048,206.62)			85,048,206.62	
Total Recurrent Receipts		(1,914,696,638.45)	(2,639,454,828.98)	(2,514,017,880.00)	(2,747,075,836.00)	(107,621,007.02)	(2,183,710,791.00)
Total Funds Available		(1,915,259,002.35)	(2,640,787,408.76)	(2,514,017,880.00)	(2,747,075,836.00)	(106,288,427.24)	(2,183,710,791.00)
Less Recurrent Payments:							
Salaries Wages and Allowances	30	1,338,501,337.46	987,992,192.39	1,224,283,773.00	1,107,994,815.00	120,002,622.61	1,327,707,951.00
Social Benefits		264,313,462.77	403,446,764.01	43,104,000.00	134,753,006.00	(268,693,758.01)	45,259,200.00
Overhead Cost	31	133,339,538.50	471,363,076.05	235,768,558.00	472,968,561.00	1,605,484.95	241,819,785.00
Advances Granted			36,855,568.00			(36,855,568.00)	
Service-wide Vote			110,578,989.00	4,000,000.00	112,964,006.00	2,385,017.00	
BTL Payments	32	75,249,770.84	85,048,206.62			(85,048,206.62)	
Total Recurrent Payments		1,811,404,109.57	2,095,284,796.07	1,507,156,331.00	1,828,680,388.00	(266,604,408.07)	1,614,786,936.00
Net Recurrent Funds before Transfers		(103,854,892.78)	(545,502,612.69)	(1,006,861,549.00)	(918,395,448.00)	(372,892,835.31)	(568,923,855.00)
Appropriations/Transfers:							

Transfer to Capital Dev Fund		102,522,313.00	458,427,660.76	1,006,861,549.00	918,395,448.00	459,967,787.24	1,042,075,682.00
Total Appropriations/Transfers		102,522,313.00	458,427,660.76	1,006,861,549.00	918,395,448.00	459,967,787.24	1,042,075,682.00
Closing Balance		(1,332,579.78)	(87,074,951.93)			87,074,951.93	473,151,827.00
Note 16 - Licenses							
-----							
Radio/Television Station License				(1,300,000.00)	(1,300,000.00)	(1,300,000.00)	(1,313,000.00)
Bicycle License				(1,856,045.00)	(1,856,045.00)	(1,856,045.00)	(1,874,606.00)
Hawker's Permit		(943,090.00)					
Liquor License		(62,000.00)					
Kiosk License				(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,030,000.00)
Total		(1,005,090.00)		(6,156,045.00)	(6,156,045.00)	(6,156,045.00)	(6,217,606.00)
Note 17 - Rates							
-----							
Tenement Rate		(7,107,340.00)		(7,000,000.00)	(7,000,000.00)	(7,000,000.00)	(7,070,000.00)
Total		(7,107,340.00)		(7,000,000.00)	(7,000,000.00)	(7,000,000.00)	(7,070,000.00)
Note 18 - Fees							
-----							
Slaughter Fees				(1,700,000.00)	(1,700,000.00)	(1,700,000.00)	(1,717,000.00)
Naming of Street Registration Fees				(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(2,525,000.00)
Night Soil Disposal/Deport Fees				(750,000.00)	(750,000.00)	(750,000.00)	(757,500.00)
Marriage/Divorce Fees		(57,000.00)		(1,800,000.00)	(1,800,000.00)	(1,800,000.00)	(1,818,000.00)
Customary Right of Occupancy Fees				(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,030,000.00)
Billboard Advertisement Fees		(172,100.00)		(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,515,000.00)
Survey Fees				(4,000,000.00)	(4,000,000.00)	(4,000,000.00)	(4,040,000.00)
Parking Fees				(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(2,525,000.00)
On and Off Liquor Fees				(3,500,000.00)	(3,500,000.00)	(3,500,000.00)	(3,535,000.00)
Religious Places Establishment Fees				(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(2,525,000.00)
Domestic Animal Fee				(750,000.00)	(750,000.00)	(750,000.00)	(757,500.00)
Total		(229,100.00)		(24,500,000.00)	(24,500,000.00)	(24,500,000.00)	(24,745,000.00)
Note 19 - Fines							
-----							
Fine on Obstruction				(700,000.00)	(700,000.00)	(700,000.00)	(707,000.00)
Total				(700,000.00)	(700,000.00)	(700,000.00)	(707,000.00)
Note 20 - Sales							
-----							
Sales of Indigene Certificate		(503,000.00)	(269,000.00)			269,000.00	
Total		(503,000.00)	(269,000.00)			269,000.00	
Note 21 - Earnings							
-----							
Earning from Other Commercial Undertakings				(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,515,000.00)
Earning from Market		(4,872,360.00)		(4,500,000.00)	(4,500,000.00)	(4,500,000.00)	(4,545,000.00)

Earning from Motor Park		(9,715,400.00)		(1,700,000.00)	(1,700,000.00)	(1,700,000.00)	(1,717,000.00)
Total		(14,587,760.00)		(7,700,000.00)	(7,700,000.00)	(7,700,000.00)	(7,777,000.00)
Note 22 - Rent on Government Property							
.....							
Note 23 - Rent on Government Lands							
.....							
Ground Rent		(2,814,700.00)					
Total		(2,814,700.00)					
Note 25 - Investment Income							
.....							
Note 26 - Interest							
.....							
Note 27 - Miscellaneous							
.....							
Recovery of Loses and Overpayment		(2,110,437.44)					
Unclaimed Deposit		(650,000.00)					
Total		(2,760,437.44)					
Note 29 - BTL Receipts							
.....							
PAYE Taxes due to State Board of Internal Revenue		(28,824,480.86)	(9,288,826.97)			9,288,826.97	
Union Deductions		(1,256,891.95)	(6,794,726.21)			6,794,726.21	
Deposits			(20,217,603.56)			20,217,603.56	
Loans deduction for Salary Other Deduction for Payroll		(7,739,238.30)	(9,553,044.00)			9,553,044.00	
10% Contract Retention Fee			(3,000,000.00)			3,000,000.00	
SIGMA Pension Deduction		(4,938,101.04)					
NULGE		(12,856,652.96)	(3,271,927.41)			3,271,927.41	
MHWU Deductions		(687,425.96)					
NANM Deductions			(53,044.00)			53,044.00	
Sharp Sharp Loan Deduction		(8,907,993.29)	(4,132,576.31)			4,132,576.31	
NUT			(7,000,539.70)			7,000,539.70	
ENDWELL			(19,499,629.70)			19,499,629.70	
Credit Direct		(6,288,241.24)					
National Housing Fund Deduction		(3,750,745.24)	(2,207,288.76)			2,207,288.76	
AOPSHON			(29,000.00)			29,000.00	
Total		(75,249,770.84)	(85,048,206.62)			85,048,206.62	
Note 30 - Salaries Wages & Allowances							

.....							
Department of Admin. and Finance		487,073,595.01	233,888,955.55	199,087,315.00	317,217,259.00	83,328,303.45	209,041,680.00
Department of Education and Social Welfare							924,509,780.00
Department of Primary Health Care		63,746,610.62	175,669,540.97	184,910,944.00	184,910,944.00	9,241,403.03	194,156,491.00
Contribution to Primary Education		787,681,131.83	578,433,695.87	840,285,514.00	605,866,612.00	27,432,916.13	
Total		1,338,501,337.46	987,992,192.39	1,224,283,773.00	1,107,994,815.00	120,002,622.61	1,327,707,951.00
Note 31 - Overhead Cost							
.....							
Office of the Chairman		40,032,383.52					
Department of Admin. and Finance		23,170,009.08	247,892,463.57	156,782,558.00	248,032,561.00	140,097.43	163,050,885.00
Department of Agriculture & Forestry		7,080,350.00	7,860,000.00	5,000,000.00	8,000,000.00	140,000.00	5,250,000.00
Department of Finance		9,656,879.63					
Department of Works and Infrastructure		2,258,422.27	26,038,950.00	23,262,000.00	26,262,000.00	223,050.00	21,800,100.00
Department of Planning Research & Statistics		3,590,000.00					
Department of Education and Social Welfare		37,898,888.00	149,068,036.48	39,494,000.00	149,844,000.00	775,963.52	39,927,300.00
Department of Primary Health Care		9,652,606.00	40,503,626.00	11,230,000.00	40,830,000.00	326,374.00	11,791,500.00
Total		133,339,538.50	471,363,076.05	235,768,558.00	472,968,561.00	1,605,484.95	241,819,785.00
Note 32 - BTL Payments							
.....							
PAYE Deductions Remittances to BIR		28,824,480.86	9,288,826.97			(9,288,826.97)	
Union Deductions		1,256,891.95	6,794,726.21			(6,794,726.21)	
Deposits			20,217,603.56			(20,217,603.56)	
Loans Deduction for Salary Other Deduction for Payroll		7,739,238.30	9,553,044.00			(9,553,044.00)	
10% Contract Retention Fee			3,000,000.00			(3,000,000.00)	
SIGMA Pension Deduction		4,938,101.04					
NULGE Deductions		12,856,652.96	3,271,927.41			(3,271,927.41)	
MHWU Deductions		687,425.96					
NANM Deductions			53,044.00			(53,044.00)	
Sharp Sharp Loan Deduction		8,907,993.29	4,132,576.31			(4,132,576.31)	
NUT			7,000,539.70			(7,000,539.70)	
ENDWELL Deductions			19,499,629.70			(19,499,629.70)	
Credit Direct		6,288,241.24					
National Housing Fund Deduction		3,750,745.24	2,207,288.76			(2,207,288.76)	
AOPSHON			29,000.00			(29,000.00)	
Total		75,249,770.84	85,048,206.62			(85,048,206.62)	

SABON GARI LOCAL GOVERNMENT								
STATEMENT OF CAPITAL DEVELOPMENT FUND								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
Opening Balance				(113,016,663.00)	(113,016,663.00)	(113,016,663.00)		
Add: Revenue								
Transfer from Consolidated Revenue		(102,522,313.00)	(458,427,660.76)	(1,006,861,549.00)	(918,395,448.00)	(459,967,787.24)	(1,042,075,682.00)	(1,042,075,682.00)
Other Capital Receipts	36	(11,555,000.00)	(11,555,000.00)		(151,228,535.00)	(139,673,535.00)		
Sub Total: Capital Receipts		(114,077,313.00)	(469,982,660.76)	(1,006,861,549.00)	(1,069,623,983.00)	(599,641,322.24)	(1,042,075,682.00)	(1,042,075,682.00)
Total Capital Revenue Available		(114,077,313.00)	(469,982,660.76)	(1,119,878,212.00)	(1,182,640,646.00)	(712,657,985.24)	(1,042,075,682.00)	(1,042,075,682.00)
Less: Capital Expenditure								
General Public Services	37		61,442,500.00	159,732,812.00	180,032,812.00	118,590,312.00	30,000,000.00	30,000,000.00
Economic Affairs	38	88,303,313.00	255,202,393.56	676,245,000.00	672,507,434.00	417,305,040.44	733,245,000.00	733,245,000.00
Environmental Protection	39	3,719,000.00	94,375,543.07	155,050,559.00	170,050,559.00	75,675,015.93	173,050,558.00	173,050,558.00
Housing and Community Development	40		30,706,512.52	70,830,068.00	81,830,068.00	51,123,555.48	60,780,124.00	60,780,124.00
Health	41		3,000,000.00	15,000,000.00	35,200,000.00	32,200,000.00	10,000,000.00	10,000,000.00
Education	43	10,500,000.00	13,700,711.61	43,019,773.00	43,019,773.00	29,319,061.39	35,000,000.00	35,000,000.00
Total Capital Expenditure		102,522,313.00	458,427,660.76	1,119,878,212.00	1,182,640,646.00	724,212,985.24	1,042,075,682.00	1,042,075,682.00
Closing Balance		(11,555,000.00)	(11,555,000.00)			11,555,000.00		
Note 35 - Aids and Grants:								
.....								
Internal Loans								
.....								
Note 37 - General Public Services								
.....								
70113 - External				39,122,812.00	39,122,812.00	39,122,812.00		
70131 - General Personnel Services			43,842,500.00	52,510,000.00	78,810,000.00	34,967,500.00		
70133 - Other General Services			17,600,000.00	68,100,000.00	62,100,000.00	44,500,000.00	30,000,000.00	30,000,000.00
Total			61,442,500.00	159,732,812.00	180,032,812.00	118,590,312.00	30,000,000.00	30,000,000.00
Note 38 - Economic Affairs								
.....								
70421 - Agriculture			7,880,000.00	8,990,000.00	8,990,000.00	1,110,000.00	8,990,000.00	8,990,000.00
70435 - Electricity		11,903,385.00	132,843,673.11	206,450,000.00	244,859,637.00	112,015,963.89	210,450,000.00	210,450,000.00
70443 - Construction		48,439,631.50	114,478,720.45	460,805,000.00	418,657,797.00	304,179,076.55	513,805,000.00	513,805,000.00
70451 - Road Transport		27,960,296.50						
Total		88,303,313.00	255,202,393.56	676,245,000.00	672,507,434.00	417,305,040.44	733,245,000.00	733,245,000.00

Note 39 - Environmental Protection								
-----								
70520 - Water Waste Management			94,375,543.07	155,050,559.00	170,050,559.00	75,675,015.93	173,050,558.00	173,050,558.00
70550 - R & D Environmental Protection		3,719,000.00						
Total		3,719,000.00	94,375,543.07	155,050,559.00	170,050,559.00	75,675,015.93	173,050,558.00	173,050,558.00
Note 40 - Housing and Community Development								
-----								
70650 - R & D Housing and Community Amenities			30,706,512.52	70,830,068.00	81,830,068.00	51,123,555.48	60,780,124.00	60,780,124.00
Total			30,706,512.52	70,830,068.00	81,830,068.00	51,123,555.48	60,780,124.00	60,780,124.00
Note 41 - Health								
-----								
70740 - Public Health Services			3,000,000.00	15,000,000.00	35,200,000.00	32,200,000.00	10,000,000.00	10,000,000.00
70750 - R & D Health			3,998,000.00	6,000,000.00	4,000,000.00	2,000.00	6,300,000.00	6,615,000.00
Total			6,998,000.00	21,000,000.00	39,200,000.00	32,202,000.00	16,300,000.00	16,615,000.00
Note 42 - Recreation Culture and Religion								
-----								
Note 43 - Education								
-----								
70912 - Primary Education		10,500,000.00	13,700,711.61	43,019,773.00	43,019,773.00	29,319,061.39	35,000,000.00	35,000,000.00
Total		10,500,000.00	13,700,711.61	43,019,773.00	43,019,773.00	29,319,061.39	35,000,000.00	35,000,000.00
Note 44 - Social Protection								
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SABON GARI LOCAL GOVERNMENT								
SCHEDULE OF RECURRENT REVENUE								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
STATUTORY ALLOCATION								
25001001 - Department of Admin. and Finance								
.....								
25001001/11010001	Statutory Allocation	(1,249,226,506.16)	(1,873,379,956.16)	(1,877,118,962.00)	(1,877,118,962.00)	(3,739,005.84)	(1,578,690,145.00)	(3,026,822,615.00)
25001001/11010002	Share of VAT	(437,664,699.52)	(443,329,999.31)	(569,987,356.00)	(569,987,356.00)	(126,657,356.69)	(541,728,984.00)	(1,038,656,977.00)
25001001/11010003	Excess Crude	(10,191,357.07)	(13,504,242.38)			13,504,242.38		
25001001/11010006	NNPC Refunds		(3,241,018.17)			3,241,018.17		
25001001/11010008	Stabilization Fund Receipts	(4,656,635.31)						
25001001/11010009	Refund from Paris Club		(151,225,955.10)		(233,057,956.00)	(81,832,000.90)		
25001001/11010011	10% Allocation from State		(2,082,900.00)	(18,355,517.00)	(18,355,517.00)	(16,272,617.00)	(14,250,056.00)	(27,321,636.00)
25001001/11010013	Exchange Rate Difference	(65,831,854.26)	(20,201,497.67)			20,201,497.67		
25001001/11000017	Share of Excess PPT	(42,868,387.85)						
20001001/11010019	Share of Forex Equalization		(42,597,679.74)			42,597,679.74		
20001001/11010020	Excess Bank Charges Recovered		(4,574,373.83)			4,574,373.83		
	Total	(1,810,439,440.17)	(2,554,137,622.36)	(2,465,461,835.00)	(2,698,519,791.00)	(144,382,168.64)	(2,134,669,185.00)	(4,092,801,228.00)
TAXES								
25001001 - Department of Admin. and Finance								
.....								
LICENSES								
25001001 - Department of Admin. and Finance								
.....								
25001001/12020005	Radio/Television Station License			(1,300,000.00)	(1,300,000.00)	(1,300,000.00)	(1,313,000.00)	(2,529,233.00)
25001001/12020012	Bicycle License			(1,856,045.00)	(1,856,045.00)	(1,856,045.00)	(1,874,606.00)	(3,611,057.00)
25001001/12020020	Hawker's Permit	(943,090.00)						
25001001/12020031	Liquor License	(62,000.00)						
25001001/12020033	Kiosk License			(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,030,000.00)	(5,836,689.00)
	Total	(1,005,090.00)		(6,156,045.00)	(6,156,045.00)	(6,156,045.00)	(6,217,606.00)	(11,976,979.00)
RATES								

25001001 - Department of Admin. and Finance								
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25001001/12030001 Tenement Rate	(7,107,340.00)		(7,000,000.00)	(7,000,000.00)	(7,000,000.00)	(7,070,000.00)	(13,618,941.00)	
Total	(7,107,340.00)		(7,000,000.00)	(7,000,000.00)	(7,000,000.00)	(7,070,000.00)	(13,618,941.00)	
FEES								
25001001 - Department of Admin. and Finance								
-----								
25001001/12040003 Slaughter Fees			(1,700,000.00)	(1,700,000.00)	(1,700,000.00)	(1,717,000.00)	(3,307,456.00)	
25001001/12040006 Naming of Street Registration Fees			(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(2,525,000.00)	(4,863,913.00)	
25001001/12040010 Night Soil Disposal/Deport Fees			(750,000.00)	(750,000.00)	(750,000.00)	(757,500.00)	(1,459,175.00)	
25001001/12040018 Marriage/Divorce Fees	(57,000.00)		(1,800,000.00)	(1,800,000.00)	(1,800,000.00)	(1,818,000.00)	(3,502,009.00)	
25001001/12040031 Customary Right of Occupancy Fees			(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,030,000.00)	(5,836,689.00)	
25001001/12040036 Billboard Advertisement Fees	(172,100.00)		(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,515,000.00)	(2,918,350.00)	
25001001/12040038 Survey Fees			(4,000,000.00)	(4,000,000.00)	(4,000,000.00)	(4,040,000.00)	(7,782,252.00)	
25001001/12040054 Parking Fees			(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(2,525,000.00)	(4,863,913.00)	
25001001/12040074 On and Off Liquor Fees			(3,500,000.00)	(3,500,000.00)	(3,500,000.00)	(3,535,000.00)	(6,809,476.00)	
25001001/12040075 Religious Places Establishment Fees			(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(2,525,000.00)	(4,863,913.00)	
25001001/12040098 Domestic Animal Fee			(750,000.00)	(750,000.00)	(750,000.00)	(757,500.00)	(1,459,175.00)	
Total	(229,100.00)		(24,500,000.00)	(24,500,000.00)	(24,500,000.00)	(24,745,000.00)	(47,666,321.00)	
FINES								
25001001 - Department of Admin. and Finance								
-----								
25001001/12050005 Fine on Obstruction			(700,000.00)	(700,000.00)	(700,000.00)	(707,000.00)	(1,361,893.00)	
Total			(700,000.00)	(700,000.00)	(700,000.00)	(707,000.00)	(1,361,893.00)	
SALES								
25001001 - Department of Admin. and Finance								
-----								
25001001/12060018 Sales of Indigene Certificate	(503,000.00)	(269,000.00)			269,000.00			
Total	(503,000.00)	(269,000.00)			269,000.00			
EARNINGS								
25001001 - Department of Admin. and Finance								
-----								

25001001/12070011	Earning from Other Commercial Undertakings			(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,515,000.00)	(2,918,350.00)
25001001/12070012	Earning from Market	(4,872,360.00)		(4,500,000.00)	(4,500,000.00)	(4,500,000.00)	(4,545,000.00)	(8,755,039.00)
25001001/12070013	Earning from Motor Park	(9,715,400.00)		(1,700,000.00)	(1,700,000.00)	(1,700,000.00)	(1,717,000.00)	(3,307,456.00)
Total		(14,587,760.00)		(7,700,000.00)	(7,700,000.00)	(7,700,000.00)	(7,777,000.00)	(14,980,845.00)
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin. and Finance								
.....								
RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin. and Finance								
.....								
25001001/12090007	Ground Rent	(2,814,700.00)						
Total		(2,814,700.00)						
REPAYMENTS								
25001001 - Department of Admin. and Finance								
.....								
INVESTMENT INCOMES								
25001001 - Department of Admin. and Finance								
.....								
INTEREST EARNED								
25001001 - Department of Admin. and Finance								
.....								
MISCELLANEOUS								
25001001 - Department of Admin. and Finance								
.....								
25001001/12140001	Recovery of Loses and Overpayment	(2,110,437.44)						
25001001/12140003	Unclaimed Deposit	(650,000.00)						
Total		(2,760,437.44)						
BELOW THE LINE RECEIPTS								
25001001 - Department of Admin. and Finance								
.....								
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	(28,824,480.86)	(9,288,826.97)			9,288,826.97		
25001001/12150004	Union Deductions	(1,256,891.95)	(6,794,726.21)			6,794,726.21		
25001001/12150005	Deposits		(20,217,603.56)			20,217,603.56		

25001001/12150006	Loans deduction for Salary Other Deduction for Payroll	(7,739,238.30)	(9,553,044.00)		9,553,044.00		
25001001/12150008	10% Contract Retention Fee		(3,000,000.00)		3,000,000.00		
25001001/12150000	SIGMA Pension Deduction	(4,938,101.04)					
25001001/12150012	NULGE	(12,856,652.96)	(3,271,927.41)		3,271,927.41		
25001001/12150013	MHWU Deductions	(687,425.96)					
25001001/12150014	NANM Deductions		(53,044.00)		53,044.00		
25001001/12150020	Sharp Sharp Loan Deduction	(8,907,993.29)	(4,132,576.31)		4,132,576.31		
25001001/12150032	NUT		(7,000,539.70)		7,000,539.70		
25001001/12150034	ENDWELL		(19,499,629.70)		19,499,629.70		
25001001/12150035	Credit Direct	(6,288,241.24)					
25001001/12150036	National Housing Fund Deduction	(3,750,745.24)	(2,207,288.76)		2,207,288.76		
25001001/12150039	AOPSHON		(29,000.00)		29,000.00		
Total		(75,249,770.84)	(85,048,206.62)		85,048,206.62		

SABON GARI LOCAL GOVERNMENT								
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
11001001 - OFFICE OF THE CHAIRMAN								
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11001001/22020102	Local Travel and Transport - Others	7,483,000.00						
11001001/22020604	Security Vote (Including Operations)	5,630,000.00						
11001001/22020606	Physical Security Vote	14,488,650.00						
11001001/22021001	Refreshment & Meals	1,999,500.00						
11001001/22021034	Benefit to Elected/Appointed Officials	6,940,233.52						
11001001/22021035	Local Government Election	3,491,000.00						
Sub Total Overhead Cost		40,032,383.52						
Total Recurrent Expenditure		40,032,383.52						
11013001 - SECRETARY TO THE LOCAL GOVERNMENT								
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12003001 - THE COUNCIL								
-----								
DEPARTMENT OF ADMIN. AND FINANCE								
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25001001/21010101	Basic Salary	376,078,595.01	233,888,955.55	199,087,315.00	317,217,259.00	83,328,303.45	209,041,680.00	219,493,764.00
25001001/21010104	Salary Arrears	110,995,000.00						
Sub Total - Personnel Cost		487,073,595.01	233,888,955.55	199,087,315.00	317,217,259.00	83,328,303.45	209,041,680.00	219,493,764.00
25001001/22020102	Local Travel and Transport - Others		10,975,516.48	3,980,000.00	10,980,000.00	4,483.52	4,179,000.00	4,387,950.00
25001001/22020106	Duty tour Allowance-Civil Servant		1,878,000.00	380,000.00	1,880,000.00	2,000.00	399,000.00	418,950.00
25001001/22020203	Internet Access Charges		586,000.00	600,000.00	600,000.00	14,000.00	630,000.00	661,500.00
25001001/22020301	Office Stationeries/Computer Consumables		26,935,573.00	6,938,470.00	26,938,470.00	2,897.00	7,285,393.00	7,649,663.00
25001001/22020305	Printing of Non Security Documents		8,822,047.31	1,825,000.00	8,825,000.00	2,952.69	1,916,250.00	2,012,062.00
25001001/22020306	Printing of Security Documents		9,998,000.00		10,000,000.00	2,000.00		
25001001/22020309	Uniforms & Other Clothing		1,224,387.00	1,225,000.00	1,225,000.00	613.00	1,286,250.00	1,350,562.00
25001001/22020501	Local Training	1,389,000.00						
25001001/22020503	Contribution to Training Fund	17,923,009.08						
25001001/22000000	Workshops & Seminars		2,700,000.00	2,702,000.00	2,702,000.00	2,000.00	2,316,300.00	2,432,115.00

25001001/22020507	Nigeria Seafarers Dev. Programme		3,055,500.00					
25001001/22020604	Security Vote (Including Operations)			10,619,000.00	5,620,000.00	10,620,000.00	1,000.00	5,901,000.00
25001001/22020606	Physical security			41,967,500.00	36,972,500.00	41,972,500.00	5,000.00	38,821,125.00
25001001/22020701	Financial Consulting			6,492,000.00	6,500,000.00	6,500,000.00	8,000.00	3,150,000.00
25001001/22020709	Environmental Consulting Services			995,000.00		1,000,003.00	5,003.00	
25001001/22020711	Automation of IPSAS Accounting Document			1,998,000.00	9,000,000.00	2,000,000.00	2,000.00	9,450,000.00
25001001/22020901	Bank Charges (Other Than interest)			3,497,464.10	3,500,000.00	3,500,000.00	2,535.90	3,675,000.00
25001001/22020902	Insurance Premium			2,999,000.00	3,000,000.00	3,000,000.00	1,000.00	3,150,000.00
25001001/22021001	Refreshment & Meals			28,099,000.00	14,100,000.00	28,100,000.00	1,000.00	14,805,000.00
25001001/22021002	Honorarium & Sitting Allowance			3,170,000.00	2,920,000.00	3,170,000.00		3,066,000.00
25001001/22021013	Promotion Examination by LGSB	802,500.00	995,000.00	1,000,000.00	1,000,000.00	5,000.00	1,050,000.00	1,102,500.00
25001001/22021014	Annual Budget Expenses and Administration			5,780,000.00	5,782,000.00	5,782,000.00	2,000.00	6,071,100.00
25001001/22021023	ALGON/WALGON Activity			14,995,000.00		15,000,000.00	5,000.00	
25001001/22021034	Benefit to Elected/Appointed Officials			12,498,000.00	12,500,000.00	12,500,000.00	2,000.00	15,750,000.00
25001001/22021035	Local Government Election			17,388,258.36	17,391,000.00	17,391,000.00	2,741.64	18,260,550.00
25001001/22021065	Allowance for Tractor Operator Gardeners and Casual Securit			14,993,717.32		15,000,000.00	6,282.68	
25001001/22021068	Monitoring and Evaluation			2,950,000.00	3,000,000.00	3,000,000.00	50,000.00	3,150,000.00
25001001/22021076	Retirement Bond Redemption Fund			9,803,000.00	9,806,588.00	9,806,588.00	3,588.00	10,296,917.00
25001001/22021077	Local Government Reforms			2,498,000.00	5,000,000.00	2,500,000.00	2,000.00	5,250,000.00
25001001/22021078	Statistical Data Collection General			3,035,000.00	3,040,000.00	3,040,000.00	5,000.00	3,192,000.00
Sub Total Overhead Cost		23,170,009.08	247,892,463.57	156,782,558.00	248,032,561.00	140,097.43	163,050,885.00	171,203,428.00
Total Recurrent Expenditure		510,243,604.09	481,781,419.12	355,869,873.00	565,249,820.00	83,468,400.88	372,092,565.00	390,697,192.00
15001001 - DEPARTMENT OF AGRIC AND FORESTRY								
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15001001/22020605	Cleaning &Fumigation Services		497,000.00					
15001001/22021055	Tree Planting Campaign	3,058,350.00	1,970,000.00	1,000,000.00	2,000,000.00	30,000.00	1,050,000.00	1,102,500.00
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows	225,000.00	3,990,000.00	4,000,000.00	4,000,000.00	10,000.00	4,200,000.00	4,410,000.00
15001001/22021057	Control of Keeping Animals	3,300,000.00	1,900,000.00		2,000,000.00	100,000.00		
Sub Total Overhead Cost		7,080,350.00	7,860,000.00	5,000,000.00	8,000,000.00	140,000.00	5,250,000.00	5,512,500.00
Total Recurrent Expenditure		7,080,350.00	7,860,000.00	5,000,000.00	8,000,000.00	140,000.00	5,250,000.00	5,512,500.00
20001001 - DEPARTMENT OF FINANCE								
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20001001/22020301	Office Stationeries/Computer Consumables		2,158,000.00					

20001001/22020305	Printing of Non Security Documents		1,259,000.00					
20001001/22020306	Printing of Security Documents		389,500.00					
20001001/22020701	Financial Consulting		1,954,025.95					
20001001/22020901	Bank Charges (Other Than interest)		999,717.18					
20001001/22020902	Insurance Premium		2,896,636.50					
	Sub Total Overhead Cost		9,656,879.63					
	Total Recurrent Expenditure		9,656,879.63					
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								
-----								
34001001/22020201	Electricity Charges		494,322.27	1,780,000.00	1,800,000.00	1,800,000.00	20,000.00	1,890,000.00
34001001/22020205	Water Rates		200,000.00	1,150,000.00	1,200,000.00	1,200,000.00	50,000.00	1,260,000.00
34001001/22020301	Office Stationeries/Computer Consumables			992,000.00		1,000,000.00	8,000.00	
34001001/22020312	Other Service Materials		89,000.00					
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		898,900.00	2,617,000.00	2,622,000.00	2,622,000.00	5,000.00	2,753,100.00
34001001/22020404	Maintenance of Office Furniture		378,300.00	1,980,000.00	2,000,000.00	2,000,000.00	20,000.00	2,100,000.00
34001001/22020403	Maintenance of Office Building Residential Qtrs			2,459,800.00	2,500,000.00	2,500,000.00	40,200.00	2,625,000.00
34001001/22020405	Maintenance of Plants & Generators			2,450,000.00	2,466,000.00	2,466,000.00	16,000.00	2,589,300.00
34001001/22020415	Maintenance of Boreholes			5,495,150.00	5,500,000.00	5,500,000.00	4,850.00	3,150,000.00
34001001/22020704	Engineering Services		197,900.00					
34001001/22020711	Fixed Assets Register Valuation and Tagnation			4,995,000.00	5,000,000.00	5,000,000.00	5,000.00	5,250,000.00
34001001/22020801	Motor Vehicle Fuel Cost			170,000.00	174,000.00	174,000.00	4,000.00	182,700.00
34001001/22021002	Honorarium & Sitting Allowance			1,950,000.00		2,000,000.00	50,000.00	
	Sub Total Overhead Cost		2,258,422.27	26,038,950.00	23,262,000.00	26,262,000.00	223,050.00	21,800,100.00
	Total Recurrent Expenditure		2,258,422.27	26,038,950.00	23,262,000.00	26,262,000.00	223,050.00	21,800,100.00
38001001 - DEPARTMENT OF PRS								
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38001001/22020701	Financial Consulting		778,000.00					
38001001/22021014	Annual Budget Expenses and Administration		1,950,000.00					
38001001/22021040	Monitoring of Budget		412,000.00					
38001001/22021068	Project Monitoring		450,000.00					
	Sub Total Overhead Cost		3,590,000.00					
	Total Recurrent Expenditure		3,590,000.00					
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

17001001/21010101	Basic Salary						924,509,780.00	970,735,269.00
Sub Total - Personnel Cost							924,509,780.00	970,735,269.00
17001001/22020102	Local Travel and Transport - Others		345,000.00		350,000.00	5,000.00		
17001001/22020303	Newspapers		503,310.00	504,000.00	504,000.00	690.00	529,200.00	555,660.00
17001001/22020304	Magazines & Periodicals		1,030,000.00	1,040,000.00	1,040,000.00	10,000.00	1,092,000.00	1,146,600.00
17001001/22020310	Teaching aids/ Instruction Materials	9,180,000.00						
17001001/22020503	1% Local Government Training Fund Contribution		10,590,579.53	10,600,000.00	10,600,000.00	9,420.47	11,130,000.00	11,686,500.00
17001001/22020504	Mass Literacy		4,900,000.00	3,000,000.00	5,000,000.00	100,000.00	3,150,000.00	3,307,500.00
17001001/22021003	Publicity & Advertisements	495,500.00	6,576,000.00	3,600,000.00	6,600,000.00	24,000.00	3,780,000.00	3,969,000.00
17001001/22021007	Welfare Packages	990,000.00	9,900,000.00		10,000,000.00	100,000.00		
17001001/22021009	Sporting Activities	1,630,000.00	6,998,000.00	7,000,000.00	7,000,000.00	2,000.00	7,350,000.00	7,717,500.00
17001001/22021018	Gender/Women Empowerment	630,000.00						
17001001/22021021	Local Cultural Festival	4,996,000.00	9,245,000.00	11,250,000.00	9,250,000.00	5,000.00	10,271,100.00	5,788,125.00
17001001/22021025	NYSC Allowance	1,825,000.00	493,000.00	500,000.00	500,000.00	7,000.00	525,000.00	551,250.00
17001001/22021031	Allowance/Rehabilitation of Person with Disability	180,000.00	1,900,000.00		2,000,000.00	100,000.00		
17001001/22021041	Emergency Relief Materials	1,202,388.00	14,918,396.95		15,000,000.00	81,603.05		
17001001/22021042	Bursary Award & Education Development	5,470,000.00	11,952,500.00	2,000,000.00	12,000,000.00	47,500.00	2,100,000.00	2,205,000.00
17001001/22021043	Allowances to Religious Preachers	3,950,000.00	19,925,000.00		20,000,000.00	75,000.00		
17001001/22021044	Establishment of Wood Working Skill Acquisition Centre		6,950,000.00		7,000,000.00	50,000.00		
17001001/22021047	Overhead Contribution to Primary School	4,155,000.00						
17001001/22021048	Youth Summit		2,960,000.00		3,000,000.00	40,000.00		
17001001/22021066	Repatriation of Foster and Destitutes	455,000.00						
17001001/22021067	Poverty Alleviation	2,265,000.00	39,881,250.00		40,000,000.00	118,750.00		
17001001/22040109	Grants to Communities/NGOs	475,000.00						
Sub Total Overhead Cost		37,898,888.00	149,068,036.48	39,494,000.00	149,844,000.00	775,963.52	39,927,300.00	36,927,135.00
Total Recurrent Expenditure		37,898,888.00	149,068,036.48	39,494,000.00	149,844,000.00	775,963.52	964,437,080.00	1,007,662,404.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								
21001001/21010101	Basic Salary	63,746,610.62	175,669,540.97	184,910,944.00	184,910,944.00	9,241,403.03	194,156,491.00	203,864,315.00
Sub Total - Personnel Cost		63,746,610.62	175,669,540.97	184,910,944.00	184,910,944.00	9,241,403.03	194,156,491.00	203,864,315.00
21001001/22020605	Cleaning & Fumigation Services		2,200,000.00	2,230,000.00	2,230,000.00	30,000.00	2,341,500.00	2,458,575.00
21001001/22020608	Sanitation Exercise Casual Workers	253,000.00						
21001001/22020610	Refuse Collection		5,587,000.00		5,600,000.00	13,000.00		
21001001/22021004	Medical Expenses	1,410,000.00	9,994,500.00		10,000,000.00	5,500.00		



21001001/22021013	Promotion			1,980,000.00		2,000,000.00	20,000.00		
21001001/22021022	Integrated Maternal Neonatal and Child Health (MNCH)			995,000.00		1,000,000.00	5,000.00		
21001001/22021027	IPDS	6,793,606.00	9,969,126.00			10,000,000.00	30,874.00		
21001001/22021041	Emergency Preparedness and Response to Epidemics			950,000.00		1,000,000.00	50,000.00		
21001001/22021052	System & Services of PHC	1,196,000.00	1,930,000.00			2,000,000.00	70,000.00		
21001001/22021054	Community Management of Acute Malnutrition			3,998,000.00	6,000,000.00	4,000,000.00	2,000.00	6,300,000.00	6,615,000.00
21001001/22021080	Infant and Young Child feeding (IYCF)			2,900,000.00	3,000,000.00	3,000,000.00	100,000.00	3,150,000.00	3,307,500.00
Sub Total Overhead Cost		9,652,606.00	40,503,626.00	11,230,000.00	40,830,000.00	326,374.00	11,791,500.00	12,381,075.00	
Total Recurrent Expenditure		73,399,216.62	216,173,166.97	196,140,944.00	225,740,944.00	9,567,777.03	205,947,991.00	216,245,390.00	
51001001 - TRADITIONAL OFFICE									
.....									
61001001 - HANWA DEVELOPMENT AREA									
.....									
61002001 - BASAWA DEVELOPMENT AREA									
.....									
61003001 - NEW DEVELOPMENT AREA									
.....									
MANDATORY DEDUCTIONS									
.....									
17001001/21000000	Contribution to Primary Education	787,681,131.83	578,433,695.87	840,285,514.00	605,866,612.00	27,432,916.13			
Total		787,681,131.83	578,433,695.87	840,285,514.00	605,866,612.00	27,432,916.13			
SOCIAL BENEFITS									
.....									
OFFICE OF THE CHAIRMAN									
.....									
DEPARTMENT OF ADMIN. AND FINANCE									
.....									
25001001/22010102	Contribution to Local Government Pension Fund	264,313,462.77	362,446,764.01	39,909,000.00	81,891,003.00	(280,555,761.01)	41,904,450.00	43,999,672.00	
25001001/22010104	Severance Gratuity			3,195,000.00	10,880,000.00	10,880,000.00	3,354,750.00	3,522,487.00	
25001001/22010105	Other Pension Requirement		41,000,000.00		41,982,003.00	982,003.00			
Total		264,313,462.77	403,446,764.01	43,104,000.00	134,753,006.00	(268,693,758.01)	45,259,200.00	47,522,159.00	

SABON GARI LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL EXP. BY PROGRAM								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
11001001 - OFFICE OF THE CHAIRMAN								
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25001001 - DEPARTMENT OF ADMIN & FINANCE								
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25001001/23020127/11000001 Construction/Provision of ICT Infrastructure					4,000,000.00	4,000,000.00		
25001001/23010112/13000004 Purchase of Furniture for New Local Govt. Secretariat			9,642,500.00	20,050,000.00	40,050,000.00	30,407,500.00		
25001001/23010105/13000013 Purchase of Official Vehicle for Chairman			34,200,000.00	31,500,000.00	34,500,000.00	300,000.00		
25001001/23010114/13000014 Purchase of 2No Desktops printers photocopier generator				960,000.00	260,000.00	260,000.00		
Total			43,842,500.00	52,510,000.00	78,810,000.00	34,967,500.00		
15001001 - DEPARTMENT OF AGRIC AND FORESTRY								
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15001001/23010127/01000004 Purchase of Agrochemical			2,980,000.00	3,000,000.00	3,000,000.00	20,000.00	3,000,000.00	3,000,000.00
15001001/23010127/01000008 Purchase of Irrigation Pumps			4,900,000.00	5,000,000.00	5,000,000.00	100,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000015 Establishment of fruit nursery				990,000.00	990,000.00	990,000.00	990,000.00	990,000.00
Total			7,880,000.00	8,990,000.00	8,990,000.00	1,110,000.00	8,990,000.00	8,990,000.00
20001001 - DEPARTMENT OF FINANCE & SUPPLY								
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34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								
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34001001/23030106/05000001 Renovation of GRA Model Primary School				8,019,773.00	8,019,773.00	8,019,773.00		
34001001/23010101/06000009 Purchase of land for staff quarters			16,000,000.00	38,100,000.00	38,100,000.00	22,100,000.00		
34001001/23020104/06000010 Construction/Provision of Residential Buildings			12,399,882.08	40,150,000.00	40,150,000.00	27,750,117.92	30,100,000.00	30,100,000.00

34001001/23020104/06000011	Construction of Fertilizer Store			17,180,068.00	13,980,068.00	13,980,068.00	30,680,124.00	30,680,124.00
34001001/23020118/09000010	Construction of drainage from Tsauni at Hayin Dogo to Leathe	5,172,000.00						
34001001/23020116/09000057	Construction of Drainage Samaru ward		94,375,543.07	155,050,559.00	170,050,559.00	75,675,015.93	173,050,558.00	173,050,558.00
34001001/23020116/09000063	Construction of drainage with culvert both side from Saidu s	3,719,000.00						
34001001/23020105/10000007	Construction / Provision of Boreholes		12,000,000.00	13,500,000.00	13,500,000.00	1,500,000.00		
34001001/23030121/13000002	General renovation of SUBEB office			39,122,812.00	39,122,812.00	39,122,812.00		
34001001/23020103/14000013	Electification of Duta-Dufa Village				105,990,531.00	105,990,531.00		
34001001/23020103/14000017	Completion of Rural Electrification of Hayin Gada	8,719,000.00						
34001001/23020103/14000042	Repairs of vandalised electrical poles	3,184,385.00						
34001001/23010119/14000056	Purchase of Power Generator ( Mai kano )			6,000,000.00				
34001001/23020103/14000057	Construction/Provision of Electricity		70,000,000.00	74,250,000.00	74,250,000.00	4,250,000.00	74,250,000.00	74,250,000.00
34001001/23010119/14000058	Purchase and Installation of Transformers		62,843,673.11	126,200,000.00	64,619,106.00	1,775,432.89	136,200,000.00	136,200,000.00
34001001/23020114/17000001	Construction of feeder road from Hanwa to Rafin Sidi	9,598,315.50						
34001001/23020114/17000003	Construction of feeder road Ang. Gabas and drainage both side	6,541,115.00						
34001001/23020114/17000006	Construction of road and 2Nos culvert at Hayin Commander	4,157,500.00						
34001001/23020114/17000012	Construction of Asphaltic Road From Aminu Road Junction Down				151,228,535.00	151,228,535.00		
34001001/23020114/17000013	Construction of road from Daraka to Abdu (Habibu rd) Samaru	12,797,316.00						
34001001/23030113/17000018	Rehabilitation of road from NEPA to Tinau road through Galad	16,714,500.00						
34001001/23020114/17000025	Construction of Road at Dogarawa Central		114,478,720.45	228,100,000.00	188,300,000.00	73,821,279.55	277,100,000.00	277,100,000.00
34001001/23030113/17000037	Repairs of 5km Road at Hanwa Ward	6,023,550.00						
34001001/23030113/17000038	Repairs of 5km Road at Muchia Ward	5,797,316.00						
34001001/23030113/17000042	Repairs of 5km Road at Basawa Ward	9,598,315.50						
34001001/23030113/17000049	Rehabilitation/Repairs - Roads			136,650,000.00	52,970,655.00	52,970,655.00	135,650,000.00	135,650,000.00
34001001/23020114/17000050	Construction of Culvert			96,055,000.00	26,158,607.00	26,158,607.00	101,055,000.00	101,055,000.00
Total		92,022,313.00	382,097,818.71	978,378,212.00	986,440,646.00	604,342,827.29	958,085,682.00	958,085,682.00

17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								
-----								
17001001/23010124/05000010 Teaching aid material			13,700,711.61	35,000,000.00	35,000,000.00	21,299,288.39	35,000,000.00	35,000,000.00
17001001/23010124/05000011 Purchase of school furniture		10,500,000.00						
17001001/23020104/06000001 Fencing of Chikali Eidl Praying ground			6,306,630.44		8,000,000.00	1,693,369.56		
17001001/23020104/06000003 Fencing of Jama'a Ward grave Yard					3,200,000.00	3,200,000.00		
17001001/23020105/10000001 SHAWN 1					3,000,000.00	3,000,000.00		
17001001/23010123/13000006 Fire services equipment			1,600,000.00	30,000,000.00	24,000,000.00	22,400,000.00	30,000,000.00	30,000,000.00
Total		10,500,000.00	21,607,342.05	65,000,000.00	73,200,000.00	51,592,657.95	65,000,000.00	65,000,000.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								
-----								
21001001/23030126/04000012 Contribution to Primary Health Care Agency				10,000,000.00	7,400,000.00	7,400,000.00	10,000,000.00	10,000,000.00
21001001/23010122/04000018 Purchase of Medical Equipment			3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00		
21001001/23020106/04000019 Construction of Maternity Ward at 'Yan Ayaba Clinic					9,100,000.00	9,100,000.00		
21001001/23020106/04000020 Repairs/Renovation of health Clinic at Tohu Zabi Ward					13,700,000.00	13,700,000.00		
Total			3,000,000.00	15,000,000.00	35,200,000.00	32,200,000.00	10,000,000.00	10,000,000.00
HANWA DEVELOPMENT AREA								
-----								
BASAWA DEVELOPMENT AREA								
-----								
NEW DEVELOPMENT AREA								
-----								
Grand Total		102,522,313.00	458,427,660.76	1,119,878,212.00	1,182,640,646.00	724,212,985.24	1,042,075,682.00	1,042,075,682.00

SABON GARI LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL RECEIPTS								
FOR THE PERIOD ENDED 31/12/2018								
	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed	
	2017	2018	2018	Budget2018	2018	Budget2018	Budget2020	
DOMESTIC GRANTS								
-----								
FOREIGN GRANTS								
-----								
TRANSFER FROM RECURRENT BUDGET SURPLUS								
-----								
25001001/14010000 TRANSFER FROM CONSOLIDATED REVENUE FUND	(102,522,313.00)	(458,427,660.76)	(1,006,861,549.00)	(918,395,448.00)	(459,967,787.24)	(1,042,075,682.00)	(1,042,075,682.00)	
Total	(102,522,313.00)	(458,427,660.76)	(1,006,861,549.00)	(918,395,448.00)	(459,967,787.24)	(1,042,075,682.00)	(1,042,075,682.00)	
OTHER CAPITAL RECEIPTS								
-----								
MISCELLANEOUS								
-----								
25001001/14020203 Paris Club Debt Recovery				(151,228,535.00)	(151,228,535.00)			
Total				(151,228,535.00)	(151,228,535.00)			
INTERNAL LOANS AND CREDIT								
-----								
EXTERNAL LOANS AND CREDIT								
-----								
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								
-----								
Grand total	(102,522,313.00)	(458,427,660.76)	(1,006,861,549.00)	(1,069,623,983.00)	(611,196,322.24)	(1,042,075,682.00)	(1,042,075,682.00)	

SABON GARI LOCAL GOVERNMENT			
Trial Balance For The Year Ended :31/12/2018			
External Reference		DR	CR
25001001/11000000	STATUTORY ALLOCATION - DEPARTMENT OF FINANCE AND SUPPLY		2,554,137,622.36
25001001/12060000	SALES - DEPARTMENT OF FINANCE AND SUPPLY		269,000.00
25001001/12150000	BTL RECEIPTS - DEPARTMENT OF FINANCE AND SUPPLY		85,048,206.62
25001001/21000000	PERSONNEL COST - ADMIN AND GENERAL SERVICES	233,888,955.55	
21001001/21000000	PERSONNEL COST - DEPARTMENT OF HEALTH	175,669,540.97	
17001001/21000000	CONTRIBUTION TO PRIMARY EDUCATION	578,433,695.87	
25001001/22000000	SOCIAL BENEFITS - PROVISION FOR FUNDING PENSION	403,446,764.01	
25001001/22000000	OVERHEAD COST - ADMIN AND FINANCE	247,892,463.57	
15001001/22020000	OVERHEAD COST - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCE	7,860,000.00	
34001001/22030100	OVERHEAD COST - DEPARTMENT OF WORKS AND HOUSING	26,038,950.00	
17001001/22020000	OVERHEAD COST - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	149,068,036.48	
21001001/22000000	OVERHEAD COST - DEPARTMENT OF HEALTH	40,503,626.00	
25001001/22060000	CONSOLIDATED REVENUE FUND CHARGES - PUBLIC DEBT CHARGES	110,578,989.00	
25001001/22000000	ADVANCES - DEPARTMENT OF FINANCE	36,855,568.00	
25001001/22070000	TRANSFER TO OTHER FUNDS	458,427,660.76	
25001001/22000000	BELOW THE LINE - PAYMENTS	85,048,206.62	
	Net Surplus	85,742,372.15	
0		2,639,454,828.98	2,639,454,828.98
	Net Surplus		85,742,372.15
25001001/46010101	Consolidated Revenue Fund		1,332,579.78
25001001/14020000	Other Fund		11,555,000.00
25001001/14010000	TRANSFER FROM CONSOLIDATED REVENUE FUND		458,427,660.76
25001001/23000000/00000000	CAPEX - ADMIN SECTOR - ADMIN AND FINANCE	43,842,500.00	

15001001/23010105/01000000	CAPEX - ECONOMIC SECTOR - DEPT OF AGRIC & NATURAL RESOURCES	7,880,000.00	
34001001/23030113/13000000	CAPEX - ECONOMIC SECTOR - DEPARTMENT OF WORKS AND HOUSING	382,097,818.71	
17001001/23010124/05000000	CAPEX - SOCIAL SECTOR - DEPARTMENT OF EDUCATION	21,607,342.05	
21001001/23020106/04000001	CAPEX - SOCIAL SECTOR - DEPARTMENT OF HEALTH	3,000,000.00	
25001001/31010100	CASH BOOK CONTROL ACCOUNTS	87,074,951.93	
21001001/22090101	INVESTMENT CONTROL ACCOUNTS	11,555,000.00	
25001001/22030106	MOTOR VEHICLE ADVANCES CONTROL ACCOUNTS	36,855,568.00	
25001001/33010100	LIABILITY OVER ASSETS		36,855,568.00
0		593,913,180.69	593,913,180.69



◆ **REPORT** ◆

OF THE

**AUDITOR-GENERAL**

FOR LOCAL GOVERNMENTS

ON THE

**ACCOUNTS**

OF

**SANGA LOCAL GOVERNMENT**

**FOR THE YEAR ENDED  
31ST DECEMBER, 2018**

◆ **PRESENTED TO THE** ◆

**KADUNA STATE HOUSE OF ASSEMBLY**





# ANNUAL ACCOUNTS 2018 SANGA LOCAL GOVERNMENT

## ◆ PROFILE ◆

HON. CHARLES DANLADI : EXECUTIVE CHAIRMAN

### ELECTED COUNCILLORS

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 : DIR. FINANCE & SUPPLY (TREASURER)  
MRS. JULIANA GAMBO : DIRECTOR OF AGRIC.  
MR. BALA USMAN : DIR. OF WORKS& INFRASTRUCTURE  
MR. SABO GWAMNA : DIRECTOR OF HEALTH  
ALH. MOHAMMED L. ADAMU : DIR.OF EDUCATION & SOC. DEV.  
ALH. MAGEM AHMAD : DIR.BUDGETING, RESEARCH & STAT.

## RECORDS KEEPING

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

## CASH FLOW STATEMENT

### RECEIPTS

During the year the sum of two billion and eighty million, five hundred and seventy-four thousand, two hundred and fifty naira, ten kobo (N2,080,574,250.10) only was received by the Local Government. This is made up of the following:

Statutory allocation	-	N1,641,219,948.09	78.88%
Value added tax	-	286,440,203.70	13.77%
Independent revenue	-	Nil	00.00%
Below the line receipts	-	152,914,098.31	07.35%
	=	<b>N2,080,574,250.10</b>	<b>100.00%</b>

From the above it is evident that the Local Government is over dependent on the federation account. Statutory allocation and value added tax both from the federation account constitute 92.65% of total receipts. Internally generated revenue on the other hand contributed nothing.

This is despite the fact that the sum of N6,731,000.00 was budgeted for the year. Considering the revenue potentials of Sanga Local Government, the budget itself is an understatement. Therefore management and the revenue consultant should be called upon to give convincing reasons for this poor state of affairs.

### PAYMENTS

Total payments during the year amounted to one billion, nine hundred and sixty-one million, eight hundred and forty-eight thousand, two hundred and fifty-eight naira, eighteen kobo (N1,961,848,258.18) only. This is broken down as follows:

Recurrent expenditure	-	N1,568,496,868.23	79.95%
Capital expenditure	-	939,351,389.95	20.05%
	=	<b>N1,961,848,258.18</b>	<b>100.00%</b>

From the above, recurrent expenditure took 79.95% leaving only 20.05% for capital. This does not augur well considering the infrastructural deficit being suffered at the grassroots. Deliberate efforts should be made to curtail overheads so as to make savings for infrastructure.

## **STATEMENT OF ASSETS AND LIABILITIES**

### **Treasuries and banks**

There was nil cash balance in the Local Government Treasury. However, first bank account number 2004016489 had a credit balance of N120,774,352.61.

This has been confirmed from the Bank certificate.

### **INVESTMENTS**

The book value of the Local Government's investments stood at N9,118,682.00. However, the market value of the investments is nothing to write home about; because most of the investments are in liquidated or moribund companies. Management should rationalize its investment portfolio by writing off the values of dead companies shares from the books and consider investing in more viable companies.

### **ADVANCES**

All advances have been retired.

### **DEPOSITS**

All third party deposits have been remitted.

SANGA LOCAL GOVERNMENT								
Consolidated Financial Summary								
	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed	
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020	
Opening Balance	50,242,190.69	2,048,360.69	139,734,039.00	139,734,039.00	137,685,678.31			
<b>RECEIPTS</b>								
Statutory Allocation	1,482,628,676.48	1,927,660,151.79	2,134,669,184.00	2,311,432,743.00	383,772,591.21	2,134,669,185.00	2,136,803,855.00	
Internally Generated Revenue	215,303.70		6,731,000.00	6,731,000.00	6,731,000.00	6,798,310.00	6,866,295.00	
Miscellaneous Capital Receipts				176,030,164.00	176,030,164.00			
BTL Receipts	133,044,149.58	152,914,098.31			152,914,098.31			
Total Recurrent Year Receipts	1,615,888,129.76	2,080,574,250.10	2,141,400,184.00	2,494,193,907.00	413,619,656.90	2,141,467,495.00	2,143,670,150.00	
Total Projected Funds Available	1,666,130,320.45	2,082,622,610.79	2,281,134,223.00	2,633,927,946.00	551,305,335.21	2,141,467,495.00	2,143,670,150.00	
<b>Recurrent Expenditure: Economic Classification:</b>								
Employees Compensation	880,614,311.83	898,949,205.48	932,594,033.00	900,656,592.00	1,707,386.52	1,079,985,032.00	1,079,985,032.00	
Social Benefits	228,435,119.26	95,619,512.67	90,000,000.00	160,397,692.00	64,778,179.33			
Overhead Costs	147,600,582.38	396,864,451.77	270,186,954.00	408,490,262.00	11,625,810.23	275,889,022.00	275,889,022.00	
Service Wide Vote	420,000.00	24,149,600.00	12,000,000.00	12,000,000.00	12,149,600.00	2,400,000.00	2,400,000.00	
BTL Payments	133,044,149.59	152,914,098.31			152,914,098.31			
Total Recurrent Payments	1,390,114,163.06	1,568,496,868.23	1,304,780,987.00	1,481,544,546.00	86,952,322.23	1,358,274,054.00	1,358,274,054.00	
<b>Capital Expenditure: Programme Classification:</b>								
01 Economic Empowerment Through Agriculture		493,900.00	4,400,220.00	4,400,220.00	3,906,320.00			
04 Improvement to Human Health		2,400,000.00	23,724,588.00	31,724,588.00	29,324,588.00			
05 Enhancing Skills and Knowledge	60,000,000.00	241,811.25	36,124,024.00	36,124,024.00	35,882,212.75			
06 Housing and Urban Development	702,608.05	10,787,073.00		21,000,000.00	10,212,927.00			
10 Water Resources and Rural Development		6,300,000.00	41,458,000.00	41,458,000.00	35,158,000.00			
13 Reform of Government and Governance	18,068,187.00	73,952,719.90	231,264,685.00	324,894,849.00	250,942,129.10			
14 Power	100,539,200.00	266,846,027.80	481,370,578.00	509,770,578.00	242,924,550.20			
17 Road	94,657,801.65	32,329,858.00	158,011,141.00	183,011,141.00	150,681,283.00			
Total Capital Expenditure by Programme	273,967,796.70	393,351,389.95	976,353,236.00	1,152,383,400.00	759,032,010.05			
Total Expenditure (Budget Size)	1,664,081,959.76	1,961,848,258.18	2,281,134,223.00	2,633,927,946.00	672,079,687.82	1,358,274,054.00	1,358,274,054.00	
Budget Surplus/(Deficit)	2,048,360.69	120,774,352.61			120,774,352.61	783,193,441.00	785,396,096.00	
<b>Financing of Deficit by Borrowing</b>								
Closing Balance	2,048,360.69	120,774,352.61			120,774,352.61	783,193,441.00	785,396,096.00	

SANGA LOCAL GOVERNMENT				
CASH FLOW STATEMENT				
FOR THE PERIOD ENDED 31/12/2018				
	Note	Actual		Actual
		2018		2017
Cash Flow from Operating Activities				
Statutory Allocation		1,641,219,948.09		1,166,023,933.92
Value Added Tax		286,440,203.70		316,604,742.56
Independent Revenue	1			215,303.70
BTL Receipts	2	152,914,098.31		133,044,149.58
Total Receipts		2,080,574,250.10		1,615,888,129.76
Payments				
Compensation of Employees	3	898,949,205.48		880,614,311.83
Social Benefits	4	95,619,512.67		228,435,119.26
Servicewide vote		24,149,600.00		420,000.00
Overhead Cost	5	396,864,451.77		147,600,582.38
Below-The-Line Payments	6	152,914,098.31		133,044,149.59
Total Payments		1,568,496,868.23		1,390,114,163.06
Net Cash Flow from Operating Activities		512,077,381.87		225,773,966.70
Cash Flow from Investing Activities				
Economic Empowerment Through Agriculture		493,900.00		
Improvement to Human Health		2,400,000.00		
Enhancing Skills and Knowledge		241,811.25		60,000,000.00
Housing and Urban Development		10,787,073.00		702,608.05
Water Resources and Rural Development		6,300,000.00		
Reform of Government and Governance		73,952,719.90		18,068,187.00
Power		266,846,027.80		100,539,200.00
Road		32,329,858.00		94,657,801.65
Net Cash Flow from Investment	7	393,351,389.95		273,967,796.70
Cash Flow from Financing Activities				
Net Surplus(Deficit) for the Year		118,725,991.92		48,193,830.00
Opening Balance		2,048,360.69		50,242,190.69
Closing Balance	8	120,774,352.61		2,048,360.69
Note 1 - Independent Revenue				
-----				
Licenses				212,862.00
Earnings				2,441.70
Total				215,303.70

Note 2 - BTL Receipts				
-----				
VAT due to FIRS		4,687,055.07		
PAYE Taxes due to State Board of Internal Revenue		10,319,969.78		20,738,370.82
Union Deductions				43,255,632.86
Monthly Net Total Salary Control Accounts		109,773,922.75		
WHT to due BIR		4,336,677.96		
NULGE Deductions		941,688.78		2,352,788.42
Party Deductions		1,550,000.00		
Additional Laptop & Printers (Uarora/Wireless Ltd 4 & 6)				27,812,000.00
NULGE Loan Deduction		2,986,861.21		
NUT Deduction		3,998,213.59		8,873,401.61
ENDWELL		11,518,000.00		23,614,000.00
CREDIT DIRECT LGEA				4,839,844.45
National Housing Fund Deduction		2,541,209.17		1,249,611.42
AOPSHON		260,500.00		308,500.00
Total		152,914,098.31		133,044,149.58
Note 3 - Compensation of Employees				
-----				
Contribution for Primary Teachers Salaries		574,862,841.35		619,415,232.45
Local Government Staff	3A	324,086,364.13		261,199,079.38
Total		898,949,205.48		880,614,311.83
Note 3A - Local Government Staff				
-----				
Sanga Local Govt		324,086,364.13		261,199,079.38
Total		324,086,364.13		261,199,079.38
Note 4 - Social Benefits				
-----				
15% (Pers. Emolument) Pension Funds		91,018,839.87		69,731,956.31
Total		95,619,512.67		228,435,119.26
Note 5 - Overhead Costs				
-----				
Transport and Travelling		56,751,130.40		12,930,000.00
Utilities		637,848.00		1,493,846.25
Material and Supplies		54,575,549.40		5,216,228.88
Maintenance Services		25,661,969.10		276,950.00
Training		16,995,097.00		7,152,736.57
Other Services		81,802,988.54		30,542,420.00
Consulting & Professional Services		16,390,000.00		130,400.00

Fuel and Lubriants		2,800,492.00		
Financial Charges		7,747,761.62		4,339,050.00
Miscellaneous Expenses		124,459,156.01		85,518,950.68
Local Grants and Contributions		9,042,459.70		
Total		396,864,451.77		147,600,582.38
Note 6 - Below the Line Payments				
-----				
Vat due to FIRS		4,687,055.07		
PAYE Taxes due to State Board of Internal Revenue		10,319,969.78		20,738,370.83
Union Deductions				43,255,632.86
Deposits		109,773,922.75		
WHT to due BIR		4,336,677.96		
NULGE Deductions		941,688.78		2,352,788.42
Party Deductions		1,550,000.00		
Additional Laptop & Printers (Uarora /wireless Ltd 4 & 6)				27,812,000.00
NULGE Loan Deduction		2,986,861.21		
Nut Deduction		3,998,213.59		8,873,401.61
ENDWELL		11,518,000.00		23,614,000.00
Credit Dircd Deduction				4,839,844.45
National Housing Fund Deduction		2,541,209.17		1,249,611.42
AOPSHON		260,500.00		308,500.00
Total		152,914,098.31		133,044,149.59
Note 7 - Net Cash From Investing Acivities by Location				
-----				
Gwantu Ward		238,699,497.70		87,426,008.11
Namdu Ward		5,000,000.00		7,518,597.25
Aboro Ward		493,900.00		40,870,000.00
Ayu Ward		20,470,919.25		5,000,000.00
Ninzam North Ward		58,900,000.00		35,470,200.00
Fadan Karshi Ward		19,000,000.00		15,130,000.00
Bokana Ward		10,787,073.00		
Arak Ward				2,927,991.34
Wasa Station Ward		40,000,000.00		79,625,000.00
Total		393,351,389.95		273,967,796.70
Note 8 - Closing Balance				
-----				
First Bank Main Account		120,774,352.61		2,048,360.69
Sub Total: Cash and Bank		120,774,352.61		2,048,360.69
Total Consolidated Cash & Bank Balances		120,774,352.61		2,048,360.69

SANGA LOCAL GOVERNMENT				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31/12/2018				
	Note	Actual		Actual
		2018		2017
<b>ASSETS:</b>				
-----				
Liquid Assets				
-----				
Treasuries and Banks	8	120,774,352.61		2,048,360.69
Sub Total		120,774,352.61		2,048,360.69
Investments and Other Assets				
-----				
Investments	9	9,118,682.00		9,118,682.00
Sub Total		9,118,682.00		9,118,682.00
Total Assets		129,893,034.61		11,167,042.69
<b>Public Funds:</b>				
-----				
Consolidated Revenue Fund	11	120,774,352.61		2,048,360.69
Capital Development Fund	12			
Other Funds		9,118,682.00		9,118,682.00
Sub - Total: Public Funds		129,893,034.61		11,167,042.69
<b>LIABILITIES:</b>				
-----				
Liability Over Assets				
-----				
Public Funds + Liabilities		129,893,034.61		11,167,042.69
Note 8 - Treasuries and Banks				
-----				
First Bank Main Account		120,774,352.61		2,048,360.69
Total		120,774,352.61		2,048,360.69
Note 9 - 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 10 - Advances				
Note 11 - Consolidated Revenue Fund				
Opening Balance		2,048,360.69		50,242,190.69
Add/(Less) Net Recurent Surplus/(Deficit)		118,725,991.92		48,193,830.00
Closing Balance		120,774,352.61		2,048,360.69
Note 12 - Capital Development Fund				
Note 13 - Internal Loans				
Note 14 - Outstanding Deposits				

STATEMENT OF CONSOLIDATED REVENUE FUND								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	2019	2020
Opening Balance		50,242,190.69	2,048,360.69			2,048,360.69		
Add: Recurrent Receipts:								
Statutory Allocation		981,577,511.02	1,570,692,459.51	1,578,690,145.00	1,578,690,145.00	7,997,685.49	1,578,690,145.00	1,580,268,836.00
Share of VAT		316,604,742.56	286,440,203.70	541,728,984.00	541,728,984.00	255,288,780.30	541,728,984.00	542,270,713.00
Excess Crude		19,849,796.48	11,322,322.32			11,322,322.32		
NNPC Refunds			2,717,357.36			2,717,357.36		
Stabilization Fund		3,904,249.07						
Paris Exit					176,763,559.00	176,763,559.00		
SURE-P		69,857,617.10						
10% IGR State Contribution				14,250,055.00	14,250,055.00	14,250,055.00	14,250,056.00	14,264,306.00
Exchange Rate Difference		79,977,096.72	16,937,482.41			16,937,482.41		
Share of Excess PPT		10,857,663.53						
Share of Forex Equalization			35,715,047.62			35,715,047.62		
Excess Bank Charges			3,835,278.87			3,835,278.87		
Sub Total: Statutory Allocation		1,482,628,676.48	1,927,660,151.79	2,134,669,184.00	2,311,432,743.00	383,772,591.21	2,134,669,185.00	2,136,803,855.00
Licenses	16	212,862.00		100,000.00	100,000.00	100,000.00	101,000.00	102,010.00
Rates	17			2,000,000.00	2,000,000.00	2,000,000.00	2,020,000.00	2,040,200.00
Fees	18			1,531,000.00	1,531,000.00	1,531,000.00	1,546,310.00	1,561,775.00
Earnings	21	2,441.70		3,100,000.00	3,100,000.00	3,100,000.00	3,131,000.00	3,162,310.00
Sub-Total: Independent Revenue		215,303.70		6,731,000.00	6,731,000.00	6,731,000.00	6,798,310.00	6,866,295.00
Below The Line Receipts	29	133,044,149.58	152,914,098.31			152,914,098.31		
Total Recurrent Receipts		1,615,888,129.76	2,080,574,250.10	2,141,400,184.00	2,318,163,743.00	237,589,492.90	2,141,467,495.00	2,143,670,150.00
Total Funds Available		1,666,130,320.45	2,082,622,610.79	2,141,400,184.00	2,318,163,743.00	235,541,132.21	2,141,467,495.00	2,143,670,150.00
Less Recurrent Payments:								
Salaries Wages and Allowances	30	880,614,311.83	898,949,205.48	932,594,033.00	900,656,592.00	1,707,386.52	1,079,985,032.00	1,079,985,032.00
Social Benefits		228,435,119.26	95,619,512.67	90,000,000.00	160,397,692.00	64,778,179.33		
Overhead Cost	31	147,600,582.38	396,864,451.77	270,186,954.00	408,490,262.00	11,625,810.23	275,889,022.00	275,889,022.00
Service Wide Vote		420,000.00	24,149,600.00	12,000,000.00	12,000,000.00	12,149,600.00	2,400,000.00	2,400,000.00
BTL Payments	32	133,044,149.59	152,914,098.31			152,914,098.31		
Total Recurrent Payments		1,390,114,163.06	1,568,496,868.23	1,304,780,987.00	1,481,544,546.00	86,952,322.23	1,358,274,054.00	1,358,274,054.00
Net Recurrent Funds before Transfers		276,016,157.39	514,125,742.56	836,619,197.00	836,619,197.00	322,493,454.44	783,193,441.00	785,396,096.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		273,967,796.70	393,351,389.95	836,619,197.00	836,619,197.00	443,267,807.05		
Total Appropriations/Tranfers		273,967,796.70	393,351,389.95	836,619,197.00	836,619,197.00	443,267,807.05		
Closing Balance		2,048,360.69	120,774,352.61			120,774,352.61	783,193,441.00	785,396,096.00
Note 16 - Licenses								
.....								

Radio/Television Station License			100,000.00	100,000.00	100,000.00	101,000.00	102,010.00
Abattoir/Slauther License		212,862.00					
Total		212,862.00	100,000.00	100,000.00	100,000.00	101,000.00	102,010.00
Note 17 - Rates							
-----							
Tenement Rate			2,000,000.00	2,000,000.00	2,000,000.00	2,020,000.00	2,040,200.00
Total			2,000,000.00	2,000,000.00	2,000,000.00	2,020,000.00	2,040,200.00
Note 18 - Fees							
-----							
Advertising Fees			300,000.00	300,000.00	300,000.00	303,000.00	306,030.00
Customary Right of Occupancy Fees			20,000.00	20,000.00	20,000.00	20,200.00	20,402.00
Birth/Death Registration Fees			100,000.00	100,000.00	100,000.00	101,000.00	102,010.00
Kiosk Fees			665,000.00	665,000.00	665,000.00	671,650.00	678,367.00
Native Liquor Fees			431,000.00	431,000.00	431,000.00	435,310.00	439,664.00
Domestic Animal Fee			15,000.00	15,000.00	15,000.00	15,150.00	15,302.00
Total			1,531,000.00	1,531,000.00	1,531,000.00	1,546,310.00	1,561,775.00
Note 19 - Fines							
-----							
Note 20 - Sales							
-----							
Note 21 - Earnings							
-----							
Earning from Other Commercial Undertakings		2,441.70					
Earning from Market			1,000,000.00	1,000,000.00	1,000,000.00	1,010,000.00	1,020,100.00
Earning from Motor Park			2,100,000.00	2,100,000.00	2,100,000.00	2,121,000.00	2,142,210.00
Total		2,441.70	3,100,000.00	3,100,000.00	3,100,000.00	3,131,000.00	3,162,310.00
Note 22 - Rent on Government Property							
-----							
Note 23 - Rent on Government Lands							
-----							
Note 24 - Repayment							
-----							
Note 25 - Investment Income							
-----							
Note 26 - Interest							
-----							

.....								
Note 27 - Miscellaneous								
.....								
Note 29 - BTL Receipts								
.....								
VAT due to FIRS			4,687,055.07			4,687,055.07		
PAYE Taxes due to State Board of Internal Revenue	20,738,370.82		10,319,969.78			10,319,969.78		
Union Deductions	43,255,632.86							
Monthly Net Total Salary Control Accounts			109,773,922.75			109,773,922.75		
WHT to due BIR			4,336,677.96			4,336,677.96		
NULGE Deductions	2,352,788.42		941,688.78			941,688.78		
Party Deductions			1,550,000.00			1,550,000.00		
Additional Laptop & Printers (Uarora/Wireless Ltd 4 & 6)	27,812,000.00							
NULGE Loan Deduction			2,986,861.21			2,986,861.21		
NUT Deduction	8,873,401.61		3,998,213.59			3,998,213.59		
ENDWELL	23,614,000.00		11,518,000.00			11,518,000.00		
CREDIT DIRECT LGEA	4,839,844.45							
National Housing Fund Deduction	1,249,611.42		2,541,209.17			2,541,209.17		
AOPSHON	308,500.00		260,500.00			260,500.00		
Total	133,044,149.58		152,914,098.31			152,914,098.31		
.....								
Note 30 - Salaries Wages & Allowances								
.....								
Personnel Management	162,280,059.95	247,086,364.13	192,054,748.00	247,126,647.00	40,282.87	212,054,748.00	212,054,748.00	
Department of Finance	32,231,884.00							
Department of Health	66,687,135.43	77,000,000.00	100,926,544.00	77,426,544.00	426,544.00	110,926,543.00	110,926,543.00	
Contribution to Primary Education	619,415,232.45	574,862,841.35	639,612,741.00	576,103,401.00	1,240,559.65	757,003,741.00	757,003,741.00	
Total	880,614,311.83	898,949,205.48	932,594,033.00	900,656,592.00	1,707,386.52	1,079,985,032.00	1,079,985,032.00	
.....								
Note 31 - Overhead Cost								
.....								
Office of the Chairman	33,541,520.38							
Personnel Management	37,196,535.70	337,594,268.07	204,477,823.00	342,781,131.00	5,186,862.93	214,309,323.00	214,309,323.00	
Department of Agriculture & Natural Resources	1,686,379.28	7,585,000.00	8,570,931.00	8,570,931.00	985,931.00	8,362,500.00	8,362,500.00	
Department of Finance	27,438,432.89							
Department of Works and Housing	1,770,796.25	5,293,740.00	6,608,200.00	6,608,200.00	1,314,460.00	9,822,200.00	9,822,200.00	
Department of Planning Research & Statistics	3,641,400.00							
Department of Education	22,878,631.88	25,961,100.00	28,330,000.00	28,330,000.00	2,368,900.00	21,195,000.00	21,195,000.00	
Department of Health	19,446,886.00	20,430,343.70	22,200,000.00	22,200,000.00	1,769,656.30	22,199,999.00	22,199,999.00	
Total	147,600,582.38	396,864,451.77	270,186,954.00	408,490,262.00	11,625,810.23	275,889,022.00	275,889,022.00	

Note 32 - BTL Payments							
-----							
Vat due to FIRS			4,687,055.07			4,687,055.07	
PAYE Taxes due to State Board of Internal Revenue		20,738,370.83	10,319,969.78			10,319,969.78	
Union Deductions		43,255,632.86					
Deposits			109,773,922.75			109,773,922.75	
WHT to due BIR			4,336,677.96			4,336,677.96	
NULGE Deductions		2,352,788.42	941,688.78			941,688.78	
Party Deductions			1,550,000.00			1,550,000.00	
Additional Laptop & Printers (Uarora /wireless Ltd 4 & 6)		27,812,000.00					
NULGE Loan Deduction			2,986,861.21			2,986,861.21	
Nut Deduction		8,873,401.61	3,998,213.59			3,998,213.59	
ENDWELL		23,614,000.00	11,518,000.00			11,518,000.00	
Credit Dirct Deduction		4,839,844.45					
National Housing Fund Deduction		1,249,611.42	2,541,209.17			2,541,209.17	
AOPSHON		308,500.00	260,500.00			260,500.00	
Total		133,044,149.59	152,914,098.31			152,914,098.31	

SANGA LOCAL GOVERNMENT								
STATEMENT OF CAPITAL DEVELOPMENT FUND								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
Opening Balance				139,734,039.00	139,734,039.00	139,734,039.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		273,967,796.70	393,351,389.95	836,619,197.00	836,619,197.00	443,267,807.05		
Other Capital Receipts	36				176,030,164.00	176,030,164.00		
Sub Total: Capital Receipts		273,967,796.70	393,351,389.95	836,619,197.00	1,012,649,361.00	619,297,971.05		
Total Capital Funds Available		273,967,796.70	393,351,389.95	976,353,236.00	1,152,383,400.00	759,032,010.05		
Less: Capital Expenditure								
General Public Services	37	1,568,187.00	73,952,719.90	231,264,685.00	285,494,849.00	211,542,129.10		
Economic Affairs	38	211,697,001.65	305,969,785.80	663,139,939.00	748,539,939.00	442,570,153.20		
Housing and Community Development	40	702,608.05	10,787,073.00	22,100,000.00	43,100,000.00	32,312,927.00		
Health	41		2,400,000.00	23,724,588.00	31,724,588.00	29,324,588.00		
Education	43	60,000,000.00	241,811.25	36,124,024.00	43,524,024.00	43,282,212.75		
Total Capital Expenditure		273,967,796.70	393,351,389.95	976,353,236.00	1,152,383,400.00	759,032,010.05		
Note 35 - Aids and Grants:								
-----								
Note 37 - General Public Services								
-----								
70111 - Executive and Legislature Organs					15,400,500.00	15,400,500.00		
70133 - Other General Services			73,952,719.90	231,264,685.00	270,094,349.00	196,141,629.10		
Total			73,952,719.90	231,264,685.00	285,494,849.00	211,542,129.10		
Note 38 - Economic Affairs								
-----								
70411 - General Economic and Commercial Affairs			6,300,000.00	9,158,000.00	9,158,000.00	2,858,000.00		
70421 - Agriculture			493,900.00	4,400,220.00	4,400,220.00	3,906,320.00		
70435 - Electricity		100,539,200.00	266,846,027.80	481,370,578.00	509,770,578.00	242,924,550.20		
70443 - Construction		111,157,801.65	32,329,858.00	168,211,141.00	225,211,141.00	192,881,283.00		
Total		211,697,001.65	305,969,785.80	663,139,939.00	748,539,939.00	442,570,153.20		
Note 39 - Environmental Protection								
-----								

Note 40 - Housing and Community Development								
-----								
70650 - R & D Housing and Community Amenities		702,608.05	10,787,073.00		21,000,000.00	10,212,927.00		
70660 - Housing and Community Amenities N.E.C				22,100,000.00	22,100,000.00	22,100,000.00		
Total		702,608.05	10,787,073.00	22,100,000.00	43,100,000.00	32,312,927.00		
Note 41 - Health								
-----								
70731 - General Hospital Services			2,400,000.00	8,000,000.00	16,000,000.00	13,600,000.00		
70740 - Public Health Services				15,724,588.00	15,724,588.00	15,724,588.00		
Total			2,400,000.00	23,724,588.00	31,724,588.00	29,324,588.00		
Note 42 - Recreation Culture and Religion								
-----								
Note 43 - Education								
-----								
70912 - Primary Education		56,500,000.00			7,400,000.00	7,400,000.00		
70921 - Lower Secondary Education			241,811.25	36,124,024.00	36,124,024.00	35,882,212.75		
70950 - Education not Definable by Level		3,500,000.00						
Total		60,000,000.00	241,811.25	36,124,024.00	43,524,024.00	43,282,212.75		
Note 44 - Social Protection								
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SANGA LOCAL GOVERNMENT								
SCHEDULE OF RECURRENT REVENUE								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								
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25001001/11010001	Statutory Allocation	981,577,511.02	1,570,692,459.51	1,578,690,145.00	1,578,690,145.00	7,997,685.49	1,578,690,145.00	1,580,268,836.00
25001001/11010002	Share of VAT	316,604,742.56	286,440,203.70	541,728,984.00	541,728,984.00	255,288,780.30	541,728,984.00	542,270,713.00
25001001/11010003	Excess Crude	19,849,796.48	11,322,322.32			11,322,322.32		
25001001/11010006	NNPC Refunds		2,717,357.36			2,717,357.36		
25001001/11000008	Stabilization Fund	3,904,249.07						
25001001/11000009	Paris Exit				176,763,559.00	176,763,559.00		
25001001/11000010	SURE-P	69,857,617.10						
25001001/11010011	10% IGR State Contribution			14,250,055.00	14,250,055.00	14,250,055.00	14,250,056.00	14,264,306.00
25001001/11010013	Exchange Rate Difference	79,977,096.72	16,937,482.41			16,937,482.41		
25001001/11000017	Share of Excess PPT	10,857,663.53						
25001001/11000019	Share of Forex Equalization		35,715,047.62			35,715,047.62		
25001001/11000020	Excess Bank Charges		3,835,278.87			3,835,278.87		
	Total	1,482,628,676.48	1,927,660,151.79	2,134,669,184.00	2,311,432,743.00	383,772,591.21	2,134,669,185.00	2,136,803,855.00
TAXES								
25001001 - Department of Admin & Finance								
-----								
LICENSES								
25001001 - Department of Admin & Finance								
-----								
25001001/12020005	Radio/Television Station License			100,000.00	100,000.00	100,000.00	101,000.00	102,010.00
25001001/12020024	Abbatoir/Slaughter License	212,862.00						
	Total	212,862.00		100,000.00	100,000.00	100,000.00	101,000.00	102,010.00
RATES								
25001001 - Department of Admin & Finance								



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25001001/12030001 Tenement Rate				2,000,000.00	2,000,000.00	2,000,000.00	2,020,000.00	2,040,200.00
Total				2,000,000.00	2,000,000.00	2,000,000.00	2,020,000.00	2,040,200.00
FEEES								
25001001 - Department of Admin & Finance								
-----								
25001001/12040022 Advertising Fees				300,000.00	300,000.00	300,000.00	303,000.00	306,030.00
25001001/12040031 Customary Right of Occupancy Fees				20,000.00	20,000.00	20,000.00	20,200.00	20,402.00
25001001/12040043 Birth/Death Registration Fees				100,000.00	100,000.00	100,000.00	101,000.00	102,010.00
25001001/12040068 Kiosk Fees				665,000.00	665,000.00	665,000.00	671,650.00	678,367.00
25001001/12040074 Native Liquor Fees				431,000.00	431,000.00	431,000.00	435,310.00	439,664.00
25001001/12040098 Domestic Animal Fee				15,000.00	15,000.00	15,000.00	15,150.00	15,302.00
Total				1,531,000.00	1,531,000.00	1,531,000.00	1,546,310.00	1,561,775.00
FINES								
25001001 - Department of Admin & Finance								
-----								
SALES								
25001001 - Department of Admin & Finance								
-----								
EARNINGS								
25001001 - Department of Admin & Finance								
-----								
25001001/12070011 Earning from Other Commercial Undertakings		2,441.70						
25001001/12070012 Earning from Market				1,000,000.00	1,000,000.00	1,000,000.00	1,010,000.00	1,020,100.00
25001001/12070013 Earning from Motor Park				2,100,000.00	2,100,000.00	2,100,000.00	2,121,000.00	2,142,210.00
Total		2,441.70		3,100,000.00	3,100,000.00	3,100,000.00	3,131,000.00	3,162,310.00
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin & Finance								
-----								
RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin & Finance								
-----								

REPAYMENTS								
25001001 - Department of Admin & Finance								
.....								
INVESTMENT INCOMES								
25001001 - Department of Admin & Finance								
.....								
INTEREST EARNED								
25001001 - Department of Admin & Finance								
.....								
MISCELLANEOUS								
25001001 - Department of Admin & Finance								
.....								
BELOW THE LINE RECEIPTS								
25001001 - Department of Admin & Finance								
.....								
25001001/12150002 VAT due to FIRS			4,687,055.07			4,687,055.07		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	20,738,370.82		10,319,969.78			10,319,969.78		
25001001/12150004 Union Deductions	43,255,632.86							
25001001/12150007 Monthly Net Total Salary Control Accounts			109,773,922.75			109,773,922.75		
25001001/12150010 WHT to due BIR			4,336,677.96			4,336,677.96		
25001001/12150012 NULGE Deductions	2,352,788.42		941,688.78			941,688.78		
25001001/12150015 Party Deductions			1,550,000.00			1,550,000.00		
25001001/12150018 Additional Laptop & Printers (Uarora/Wireless Ltd 4 & 6)	27,812,000.00							
25001001/12150026 NULGE Loan Deduction			2,986,861.21			2,986,861.21		
25001001/12150032 NUT Deduction	8,873,401.61		3,998,213.59			3,998,213.59		
25001001/12150034 ENDWELL	23,614,000.00		11,518,000.00			11,518,000.00		
25001001/12150035 CREDIT DIRECT LGEA	4,839,844.45							
25001001/12150036 National Housing Fund Deduction	1,249,611.42		2,541,209.17			2,541,209.17		
25001001/12150039 AOPSHON	308,500.00		260,500.00			260,500.00		
Total	133,044,149.58		152,914,098.31			152,914,098.31		

SANGA LOCAL GOVERNMENT								
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
11001001 - OFFICE OF THE CHAIRMAN								
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11001001/22020604	Security Vote (Including Operations)	5,824,600.00						
11001001/22020606	Physical Security	24,717,820.00						
11001001/22021035	Local Government Election	2,999,100.38						
Sub Total Overhead Cost		33,541,520.38						
Total Recurrent Expenditure		33,541,520.38						
25001001 - DEPT OF ADMIN & FIN								
-----								
25001001/21010101	Basic Salary	162,280,059.95	247,086,364.13	192,054,748.00	247,126,647.00	40,282.87	212,054,748.00	212,054,748.00
Sub Total - Personnel Cost		162,280,059.95	247,086,364.13	192,054,748.00	247,126,647.00	40,282.87	212,054,748.00	212,054,748.00
25001001/22020101	Local Travel and Transport - Training	1,997,000.00	1,715,423.33	1,810,000.00	1,810,000.00	94,576.67	1,930,000.00	1,930,000.00
25001001/22020102	Local Travel and Transport - Others	8,986,000.00	49,296,659.06	6,179,000.00	49,733,000.00	436,340.94	5,464,000.00	5,464,000.00
25001001/22020103	International Transport and Travels - Training	1,947,000.00	1,949,048.01	2,000,000.00	2,000,000.00	50,951.99		
25001001/22020106	Duty tour Allowance-Civil Servant		3,790,000.00	3,909,000.00	3,909,000.00	119,000.00	3,423,000.00	3,423,000.00
25001001/22020301	Office Stationeries/Computer Consumables		12,181,000.00	3,060,000.00	12,200,000.00	19,000.00	4,260,000.00	4,260,000.00
25001001/22020305	Printing of Non Security Documents		19,059,449.40	5,208,000.00	19,108,000.00	48,550.60	7,158,000.00	7,158,000.00
25001001/22020306	Printing of Security Documents		12,873,000.00	3,100,000.00	12,950,000.00	77,000.00	3,100,000.00	3,100,000.00
25001001/22020402	Maintenance of Office Furniture		18,169.10	40,000.00	40,000.00	21,830.90	2,000,000.00	2,000,000.00
25001001/22020403	Maintenance of Office Building Residential Qtrs		20,850,000.00	7,880,000.00	21,048,035.00	198,035.00	17,280,000.00	17,280,000.00
25001001/22020416	Upkeep of Offices /Cleaning Services		2,938,400.00	3,137,000.00	3,137,000.00	198,600.00	3,137,000.00	3,137,000.00
25001001/22020503	Contribution to Training Fund	7,152,736.57	14,495,097.00	14,560,815.00	14,560,815.00	65,718.00	14,560,815.00	14,560,815.00
25001001/22020505	Workshops & Seminars		2,500,000.00	2,688,000.00	2,688,000.00	188,000.00	4,288,000.00	4,288,000.00
25001001/22020604	Security Vote (Including Operations)		42,181,000.00	20,239,250.00	42,199,250.00	18,250.00	20,239,250.00	20,239,250.00
25001001/22020606	Physical security		36,625,000.00	21,900,000.00	36,685,000.00	60,000.00	21,900,000.00	21,900,000.00

25001001/22020611	5% Incentives for Revenue Officers		1,331,988.54	375,000.00	1,375,000.00	43,011.46	375,000.00	375,000.00
25001001/22020701	Financial Consulting		8,190,000.00	8,476,000.00	8,476,000.00	286,000.00	5,476,000.00	5,476,000.00
25001001/22020706	Surveying Services		1,450,000.00	1,800,000.00	1,800,000.00	350,000.00	3,600,000.00	3,600,000.00
25001001/22020711	Automation of IPSAS Accounting Document		1,800,000.00	2,000,000.00	2,000,000.00	200,000.00	2,000,000.00	2,000,000.00
25001001/22020712	Fixed Assets Register Valuation and Tagnation		4,950,000.00	5,000,000.00	5,000,000.00	50,000.00	5,000,000.00	5,000,000.00
25001001/22020901	Bank Charges (Other Than interest)		1,500,000.00		1,631,969.00	131,969.00		
25001001/22020902	Insurance for Local Government Property		6,247,761.62	1,500,000.00	6,600,000.00	352,238.38	1,500,000.00	1,500,000.00
25001001/22021001	Refreshment & Meals		4,450,000.00	2,185,000.00	4,549,000.00	99,000.00	3,091,000.00	3,091,000.00
25001001/22021002	Honorarium & Sitting Allowance		3,074,000.00	3,174,000.00	3,174,000.00	100,000.00	4,110,000.00	4,110,000.00
25001001/22021003	Publicity Advert & Briefing		1,650,000.00	1,760,000.00	1,760,000.00	110,000.00	1,900,000.00	1,900,000.00
25001001/22021006	Postages & Courier Services	60,000.00						
25001001/22021007	Welfare Packages		4,691,081.01	3,104,000.00	4,954,000.00	262,918.99	4,104,000.00	4,104,000.00
25001001/22021013	Promotion	946,739.13	800,105.00	1,250,000.00	1,250,000.00	449,895.00	1,500,000.00	1,500,000.00
25001001/22021014	Annual Budget Expenses and Administration		2,243,000.00	2,360,000.00	2,360,000.00	117,000.00	4,651,000.00	4,651,000.00
25001001/22021034	Elected/Appointed Officials Renumeration Package	11,128,760.00	29,704,934.00	29,941,758.00	29,941,758.00	236,824.00	29,941,758.00	29,941,758.00
25001001/22021035	Local Government General Election		17,290,000.00	17,391,000.00	17,391,304.00	101,304.00		
25001001/22021040	Monitoring and Evaluation		2,913,000.00	3,000,000.00	3,000,000.00	87,000.00	12,870,500.00	12,870,500.00
25001001/22021046	Local Economic Empowerment Development Strategy (LEEDS)		325,266.00	450,000.00	450,000.00	124,734.00	450,000.00	450,000.00
25001001/22021076	Retirement Bond Redemption Fund		19,896,886.00	20,000,000.00	20,000,000.00	103,114.00	20,000,000.00	20,000,000.00
25001001/22021077	Local Government Reform	4,978,300.00	4,614,000.00	5,000,000.00	5,000,000.00	386,000.00	5,000,000.00	5,000,000.00
	Sub Total Overhead Cost	37,196,535.70	337,594,268.07	204,477,823.00	342,781,131.00	5,186,862.93	214,309,323.00	214,309,323.00
	Total Recurrent Expenditure	199,476,595.65	584,680,632.20	396,532,571.00	589,907,778.00	5,227,145.80	426,364,071.00	426,364,071.00
15001001 - DEPT. OF AGRIC & NATURAL RESOURCE								
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15001001/22020315	Purchase of Local Implement		620,000.00	1,000,000.00	1,000,000.00	380,000.00		
15001001/22020316	Purchase of Agro Chemicals	295,228.88	1,350,000.00	1,537,500.00	1,537,500.00	187,500.00	1,537,500.00	1,537,500.00
15001001/22020605	Cleaning &Fumigation Services		1,665,000.00	2,033,431.00	2,033,431.00	368,431.00	2,825,000.00	2,825,000.00
15001001/22021055	Tree Planting Campaign	450,350.00						
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows		3,950,000.00	4,000,000.00	4,000,000.00	50,000.00	4,000,000.00	4,000,000.00
15001001/22021062	Promotion of Fruits and Economic Tree Farming	940,800.40						
	Sub Total Overhead Cost	1,686,379.28	7,585,000.00	8,570,931.00	8,570,931.00	985,931.00	8,362,500.00	8,362,500.00
	Total Recurrent Expenditure	1,686,379.28	7,585,000.00	8,570,931.00	8,570,931.00	985,931.00	8,362,500.00	8,362,500.00

20001001 - DEPARTMENT OF FINANCE								
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20001001/21010101	Basic Salary	23,000,000.00						
20001001/21010104	Salary Arrears	9,231,884.00						
Sub Total - Personnel Cost		32,231,884.00						
20001001/22020305	Printing of Non Security Documents	724,000.00						
20001001/22020306	Printing of Security Documents	3,077,000.00						
20001001/22020901	Bank Charges (Other Than interest)	650,000.00						
20001001/22020902	Insurance for Local Government Property	2,900,050.00						
20001001/22020904	Other CRF Bank Charges	789,000.00						
20001001/22021001	Refreshment & Meals	19,298,382.89						
Sub Total Overhead Cost		27,438,432.89						
Total Recurrent Expenditure		59,670,316.89						
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE								
-----								
34001001/22020201	Electricity Charges	1,493,846.25	637,848.00	900,000.00	900,000.00	262,152.00	1,800,000.00	1,800,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		1,433,400.00	2,100,000.00	2,100,000.00	666,600.00	2,880,000.00	2,880,000.00
34001001/22020402	Maintenance of Office Furniture	276,950.00						
34001001/22020405	Maintenance of Plants & Generators		422,000.00	600,000.00	600,000.00	178,000.00	1,800,000.00	1,800,000.00
34001001/22020801	Motor Vehicle Fuel Cost		2,397,000.00	2,408,200.00	2,408,200.00	11,200.00	2,442,200.00	2,442,200.00
34001001/22020803	Plant /Generator Fuel Cost		403,492.00	600,000.00	600,000.00	196,508.00	900,000.00	900,000.00
Sub Total Overhead Cost		1,770,796.25	5,293,740.00	6,608,200.00	6,608,200.00	1,314,460.00	9,822,200.00	9,822,200.00
Total Recurrent Expenditure		1,770,796.25	5,293,740.00	6,608,200.00	6,608,200.00	1,314,460.00	9,822,200.00	9,822,200.00
38001001 - DEPT OF PLANNING RESEARCH & STAT.								
-----								
38001001/22020301	Office Stationeries/Computer Consumables	560,000.00						
38001001/22020701	Financial Consulting	130,400.00						
38001001/22021014	Annual Budget Expenses and Administration	1,502,000.00						
38001001/22021040	Monitoring of Budget	820,000.00						
38001001/22021078	Statistics/DATA Collection General	629,000.00						
Sub Total Overhead Cost		3,641,400.00						
Total Recurrent Expenditure		3,641,400.00						
17001001 - DEPT OF EDUCATION & SOCIAL WELFARE								
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17001001/22020303	Newspapers			431,500.00	525,000.00	525,000.00	93,500.00	525,000.00	525,000.00
17001001/22020304	Magazines & Periodicals			97,600.00	280,000.00	280,000.00	182,400.00	280,000.00	280,000.00
17001001/22020308	Field & Camping Materials Supplies			711,000.00	870,000.00	870,000.00	159,000.00	1,130,000.00	1,130,000.00
17001001/22020310	Teaching aids/ Instruction Materials		560,000.00	4,500,000.00	4,655,000.00	4,655,000.00	155,000.00	3,460,000.00	3,460,000.00
17001001/22021003	Publicity Advert & Briefing		1,480,000.00						
17001001/22021009	Sporting Activities		4,463,695.65	6,720,000.00	7,000,000.00	7,000,000.00	280,000.00	800,000.00	800,000.00
17001001/22021018	Gender/Women Empowerment		1,050,000.00						
17001001/22021021	Cultural and Local Festivities		7,422,000.00	9,069,000.00	9,620,000.00	9,620,000.00	551,000.00	9,620,000.00	9,620,000.00
17001001/22021025	NYSC Allowance		1,188,936.23	632,000.00	720,000.00	720,000.00	88,000.00	720,000.00	720,000.00
17001001/22021030	Cultural and Local Festivities		699,000.00	3,800,000.00	4,000,000.00	4,000,000.00	200,000.00	4,000,000.00	4,000,000.00
17001001/22021031	Allowance/Rehabilitation of Person with Disability		965,000.00						
17001001/22021041	Emergency Relief Materials		1,650,000.00						
17001001/22021042	Scholarship and Bursary Award				660,000.00	660,000.00	660,000.00	660,000.00	660,000.00
17001001/22021047	Overhead to Primary School		2,800,000.00						
17001001/22021056	Trade Fair Exhibitions and shows		600,000.00						
Sub Total Overhead Cost			22,878,631.88	25,961,100.00	28,330,000.00	28,330,000.00	2,368,900.00	21,195,000.00	21,195,000.00
Total Recurrent Expenditure			22,878,631.88	25,961,100.00	28,330,000.00	28,330,000.00	2,368,900.00	21,195,000.00	21,195,000.00
21001001 - DEPARTMENT OF HEALTH									
.....									
21001001/21010101	Basic Salary		66,687,135.43	77,000,000.00	100,926,544.00	77,426,544.00	426,544.00	110,926,543.00	110,926,543.00
Sub Total - Personnel Cost			66,687,135.43	77,000,000.00	100,926,544.00	77,426,544.00	426,544.00	110,926,543.00	110,926,543.00
21001001/22020307	Drugs & Medical Supplies			2,752,000.00	3,200,000.00	3,200,000.00	448,000.00	3,200,000.00	3,200,000.00
21001001/22021027	IPDS		13,744,586.00						
21001001/22021052	System & Services of PHC/Support to Health Care Facilities		5,702,300.00						
21001001/22021054	Community Management of Acute Malnutrition			5,883,600.00	6,000,000.00	6,000,000.00	116,400.00	6,000,000.00	6,000,000.00
21001001/22021080	Infant and Young Child feeding (IYCF)			2,752,284.00	3,000,000.00	3,000,000.00	247,716.00	3,000,000.00	3,000,000.00
21001001/22040109	Grant to Communities/NGOs			9,042,459.70	10,000,000.00	10,000,000.00	957,540.30	9,999,999.00	9,999,999.00
Sub Total Overhead Cost			19,446,886.00	20,430,343.70	22,200,000.00	22,200,000.00	1,769,656.30	22,199,999.00	22,199,999.00
Total Recurrent Expenditure			86,134,021.43	97,430,343.70	123,126,544.00	99,626,544.00	2,196,200.30	133,126,542.00	133,126,542.00
51001001 - TRADITIONAL OFFICE									
.....									
MANDATORY DEDUCTIONS									
.....									
17001001/21000000	Contribution for Primary Education - Basic Salary		619,415,232.45	574,862,841.35	639,612,741.00	576,103,401.00	1,240,559.65	757,003,741.00	757,003,741.00
Total			619,415,232.45	574,862,841.35	639,612,741.00	576,103,401.00	1,240,559.65	757,003,741.00	757,003,741.00

SOCIAL BENEFITS								
.....								
DEPARTMENT OF ADMIN & FINANCE								
.....								
25001001/22010102    15% (Pers. Emolument) Pension Funds	69,731,956.31	91,018,839.87	90,000,000.00	125,198,844.00	34,180,004.13			
25001001/22010104    Severance Gratuity	21,408,013.80							
25001001/22010105    10% Contributory Pension Fund	119,746,149.15	4,600,672.80		35,198,848.00	30,598,175.20			
25001001/22010106    Pension Arrears	17,549,000.00							
Total	228,435,119.26	95,619,512.67	90,000,000.00	160,397,692.00	64,778,179.33			
DEPARTMENT OF ADMIN AND FINANCE								
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SANGA LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL RECEIPTS								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
DOMESTIC GRANTS								
-----								
FOREIGN GRANTS								
-----								
TRANSFER FROM RECURRENT BUDGET SURPLUS								
-----								
25001001/14010001 Transfer from CRF		273,967,796.70	393,351,389.95	836,619,197.00	836,619,197.00	443,267,807.05		
Total		273,967,796.70	393,351,389.95	836,619,197.00	836,619,197.00	443,267,807.05		
OTHER CAPITAL RECEIPTS								
-----								
MISCELLANEOUS								
-----								
25001001/14020203 Paris Club Debt Recovery					176,030,164.00	176,030,164.00		
Total					176,030,164.00	176,030,164.00		
INTERNAL LOANS AND CREDIT								
-----								
EXTERNAL LOANS AND CREDIT								
-----								
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								
-----								
Grand total		273,967,796.70	393,351,389.95	836,619,197.00	1,012,649,361.00	619,297,971.05		



SANGA LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL EXP. BY PROGRAM								
FOR THE PERIOD ENDED 31/12/2018 Date: 30/08/2019								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
11001001 - OFFICE OF THE CHAIRMAN								
.....								
25001001 - DEPARTMENT OF ADMIN AND FINANCE								
.....								
25001001/23010108/13000003 Purchase of 18 Seater Bus fairly use for legislative								
					8,000,500.00	8,000,500.00		
25001001/23050101/13000010 Settlement of Capital Liabilities								
			9,139,050.00	25,000,000.00	41,529,664.00	32,390,614.00		
25001001/23030121/13000011 Renovation of Local Government Secretariat								
			37,781,790.70	44,167,250.00	44,167,250.00	6,385,459.30		
25001001/23020124/13000012 Construction of Market Stall Complex (Phase II) @ Gwantu (On								
			16,926,363.20	42,797,435.00	42,797,435.00	25,871,071.80		
25001001/23020101/13000013 Construction of Legislative Arms Office								
			8,446,356.00	53,000,000.00	25,000,000.00	16,553,644.00		
25001001/23020101/13000014 Furnishing of Office Building @ Gwantu								
			492,500.00	9,800,000.00	29,800,000.00	29,307,500.00		
25001001/23020102/13000015 Construction of Residential Buildings (Staff Qtrs) @ Gwantu								
				18,000,000.00	18,000,000.00	18,000,000.00		
25001001/23020102/13000016 Furnishing of Residential Buildings @ Gwantu								
			466,660.00	5,000,000.00	5,000,000.00	4,533,340.00		
25001001/23020124/13000017 Construction of Open Market Stall @ Gwantu								
				13,000,000.00	13,000,000.00	13,000,000.00		
25001001/23010105/13000018 Purchase of 3No 406 Peugeot (Official Vehicle)								
				6,000,000.00	31,300,000.00	31,300,000.00		
25001001/23020118/13000019 Purchase of Land for Construction of Police Outpost Fadan Ka								
				5,000,000.00	5,000,000.00	5,000,000.00		
25001001/23010133/13000020 Purchase of Survey Equipment								
				1,000,000.00	1,000,000.00	1,000,000.00		
25001001/23010113/13000021 Purchase of Laptop and Desk-Top Computers								
				3,500,000.00	3,500,000.00	3,500,000.00		
25001001/23020124/13000022 Lateral Filling of Market Square @ Fadan-Karshi Market								
				2,000,000.00	2,000,000.00	2,000,000.00		
25001001/23010101/13000023 Acquisition of Land for construction of 2No Police Divisiona								
			700,000.00	2,000,000.00	7,000,000.00	6,300,000.00		
Total								
			73,952,719.90	230,264,685.00	277,094,849.00	203,142,129.10		
15001001 - AGRIC AND NATURAL RESOURCES DEPT.								
.....								

15001001/23010127/01000024	Renovation of Fertilizer Store @ Mayir (On-Going)		493,900.00	4,400,220.00	4,400,220.00	3,906,320.00		
Total			493,900.00	4,400,220.00	4,400,220.00	3,906,320.00		
20001001 - FINANCE & SUPPLY								
-----								
34001001 - WORKS AND INFRASTRUCTURE								
-----								
34001001/23020102/06000014	Construction of Strike Force Office Base		10,787,073.00		15,000,000.00	4,212,927.00		
34001001/23020101/06000015	Construction of Civil Defence Office	702,608.05			6,000,000.00	6,000,000.00		
34001001/23020105/10000001	Construction of Solar Powered Borehole @ Langa (On-Going)		4,500,000.00	7,158,000.00	7,158,000.00	2,658,000.00		
34001001/23020105/10000002	Construction of Borehole @ Rockview Behind Gwantu 'A' Primar		1,800,000.00	2,000,000.00	2,000,000.00	200,000.00		
34001001/23020105/10000003	Drilling of Borehole @ LG Secretariat Complex			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000004	Drilling of Borehole @ Ung./Dinnah opposite GSS Gwantu			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23030105/10000005	Drilling of Borehole @ Ungwan-Yerima Arak			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000006	Drilling of Borehole @ Langa			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23030104/10000007	Drilling of Borehole @ Ganni Sarki			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000008	Drilling of Borehole @ Ungwan Abu Wasa			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000009	Drilling of Borehole @ Ugwan Pah Wasa			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000010	Drilling of Borehole @ Ungwan Bera Karshi			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020114/10000011	Drilling of Borehole @ Ungwan Makeri Ninzo west			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000015	Drilling of Borehole @ Ungwan Makeri Ninzo west			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000016	Drilling of Borehole @ Randa			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000017	Drilling of Borehole @ Amar Konkri N/south			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000018	Drilling of Borehole @ Abu Primary School N/south			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000019	Drilling of Borehole @ Maitozo			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000020	Drilling of Borehole @ Kwassu	6,018,059.00		1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020116/10000022	Construction of Solar Powered Water System at Karkashi-Pah			5,000,000.00	5,000,000.00	5,000,000.00		

34001001/23020105/10000024	Drilling of Borehole @ Zac-Zawan Sabon-Gida			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000025	Drilling of Borehole @ Fatu behind Village head's house			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000026	Drilling of Borehole @ Tari Ungwan Madaki			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000027	Drilling of Borehole @ Ajangwai Aboro			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000028	Drilling of Borehole @ Antor			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000029	Drilling of Borehole @ Tudun-Wada U/Nungu			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020105/10000030	Drilling of Borehole @ Amantu road U/Nungu			1,300,000.00	1,300,000.00	1,300,000.00		
34001001/23020101/13000003	Construction of Police Outpost @ Fadan-Karshi	10,000,000.00			32,000,000.00	32,000,000.00		
34001001/23020119/13000005	Construction Mini Stadium ( Phase 1 Grading)	6,500,000.00						
34001001/23010112/13000006	Purchase of Household Electronics @ LG Staff Qtrs	1,568,187.00						
34001001/23020103/14000008	Stepdown of Electricity @ Ungwan-Dauda and Zawan (On-Going)		44,957,400.00	25,054,570.00	65,054,570.00	20,097,170.00		
34001001/23020103/14000010	Stepdown and Distribution of Electricity @ Gbonkok Ang/Wak		40,000,000.00	65,494,365.00	75,494,365.00	35,494,365.00		
34001001/23010119/14000021	Purchase & Installation of 3 Nos of 500KVA Transformers		14,800,000.00		18,000,000.00	3,200,000.00		
34001001/23020103/14000036	Stepdown of Electricity @ Ragga (On-Going)		13,243,227.20	24,581,163.00	24,581,163.00	11,337,935.80		
34001001/23020103/14000037	Extent. Of Electric. Project at Kurmin Goro Titi Sabon LAYI		2,170,000.00	5,000,000.00	7,700,000.00	5,530,000.00		
34001001/23020103/14000046	Completion of electricity project at Abu	30,000,000.00						
34001001/23020103/14000048	Completion of electricity project at K/Goro Titi	5,000,000.00						
34001001/23020103/14000049	Completion of electricity project at Kubal	5,000,000.00						
34001001/23020103/14000053	Completion of electricity project at Tari	5,000,000.00						
34001001/23020103/14000054	Completion of electricity project at u/kaura	5,470,200.00						
34001001/23020103/14000058	Extension of electricity supply to Langa/Karshi	1,455,000.00						
34001001/23030102/174000060	Repairs of vandalised electrical poles at Gwantu	989,000.00						
34001001/23020103/14000061	Extension of Electricity Project from Nzahun - Akonkri	30,000,000.00						
34001001/23020103/14000062	Electricity Extension to Wasa (Phase 1)	17,625,000.00	40,000,000.00	12,000,000.00	40,000,000.00			
34001001/23020103/14000063	Stepdown of Electricity @ Tari (On-Going)			15,650,652.00	15,650,652.00	15,650,652.00		

34001001/23020103/14000063	Stepdown of Electricity @ Police Station Gwantu-Kurmi (On-Go			10,198,488.00	10,198,488.00	10,198,488.00		
34001001/23020103/14000065	Stepdown of Electricity @ Ajangwai (On-Going)			10,903,862.00	10,903,862.00	10,903,862.00		
34001001/23020103/14000066	Stepdown of Electricity @Tattaura (On-Going)			3,293,254.00	3,293,254.00	3,293,254.00		
34001001/23020103/14000067	Extention of Electricity @ Randa Phsae li (On-Going)			1,554,840.00	1,554,840.00	1,554,840.00		
34001001/23020103/14000068	Stepdown and Distribution of Electricity @ Kurmi-Goro Titi S			32,735,361.00	12,735,361.00	12,735,361.00		
34001001/23020103/14000069	Stepdown and Distribution of Electricity @ Ungwan-Mada/Ungwa			14,493,246.00	9,493,246.00	9,493,246.00		
34001001/23020103/14000070	Stepdown and Distribution of Electricity @ Abu (On-Going)			27,524,814.00	27,524,814.00	27,524,814.00		
34001001/23020103/14000071	Stepdown and Distribution of Electricity @ Kutal (On-Going)			17,620,132.00	17,620,132.00	17,620,132.00		
34001001/23020103/14000072	Stepdown and Distribution of Electricity @ Kubal (On-Going)			30,592,482.00	10,592,482.00	10,592,482.00		
34001001/23020103/14000073	Stepdown and Distribution of Electricity @ Anzere and Godo (		31,175,400.60	35,594,232.00	35,594,232.00	4,418,831.40		
34001001/23020103/14000074	Stepdown and Distribution of Electricity @ Kwagiri/Ecwa Sec.		9,000,000.00	11,275,398.00	11,275,398.00	2,275,398.00		
34001001/23020103/14000075	Stepdown and Distribution of Electricity @ Tudun-Wada/Karshi		10,000,000.00	14,633,133.00	14,333,133.00	4,333,133.00		
34001001/23020103/14000076	Stepdown and Distribution of Electricity @ Kobin-Ningon-Wamb		56,500,000.00	60,500,000.00	60,500,000.00	4,000,000.00		
34001001/23020103/14000077	Stepdown and Distribution of Electricity @ Gbaida/Kaura li (			19,220,586.00	4,220,586.00	4,220,586.00		
34001001/23020103/14000078	Extension of Electricity Project from Nzahun to Konkri to Te		5,000,000.00	27,300,000.00	17,300,000.00	12,300,000.00		
34001001/23020103/14000079	Stepdown and Distribution of Electricity @ Ankara (On-Going)			3,150,000.00	3,150,000.00	3,150,000.00		
34001001/23020103/14000080	Stepdown and Distribution of Electricity @ Tsansani (On-Goin			4,000,000.00	4,000,000.00	4,000,000.00		
34001001/23010119/14000081	Purchase and Installation of Transformer @ Zac-Zawan			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23020114/14000082	Purchase and Installation of Transformer @ Gwantu Kurmi			4,000,000.00	4,000,000.00	4,000,000.00		
34001001/23020114/17000038	Grading of Tsauni Kulere Road to Janda Road	5,870,000.00						
34001001/23020103/17000053	Grading of Wasa - Ung Lamba Rd Gbogila	62,000,000.00						
34001001/23020103/17000055	Grading of Road at Gwantu	6,830,000.00						
34001001/23020103/17000057	Construction of box culvert at Kabamu F/Karshi Ung Ubandom	130,000.00						
34001001/23020103/17000066	Construction of culvert at Ung/Asibiti	370,000.00						
34001001/23020114/17000072	Construction of double cell box culvert at Tsauni Kulere	1,472,991.34						

34001001/23020114/17000099	Grading of Road from F/Ninzo to Doruwa ( 40km )	4,448,154.06						
34001001/23020114/17000103	Provision of 3Nos lateral culvert @ Numbu	7,518,597.25						
34001001/23020114/17000104	Construction of Drainages from Amar Sarki to Amar Kontagora		5,429,108.00	5,702,000.00	5,702,000.00	272,892.00		
34001001/23020114/17000105	Grading of Road from Gwantu to Ungwan-Maikasa		7,200,000.00	8,200,000.00	8,200,000.00	1,000,000.00		
34001001/23020114/17000106	Grading of Road from Fadan-Ninzo to Kwassu Titi			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23020114/17000107	Grading of Road from Ungwan-Nungu to Fadan-Ayu			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23020114/17000108	Grading of Road from Mayir to Digel			5,396,000.00	5,396,000.00	5,396,000.00		
34001001/23020114/17000109	Grading of Road from Ungwan-Yaro to Ungwanyaute			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23020114/17000110	Grading of Road from Aboro to Karshi Daji			7,500,000.00	7,500,000.00	7,500,000.00		
34001001/23020114/17000111	Construction of A Tripple Cell Box Culvert @ Gwantu-Zanbur/G	19,700,750.00	21,487,431.00	21,487,431.00	1,786,681.00			
34001001/23020114/17000112	Construction of A Tripple Cell Box Culvert @ Kurmin-Goro Sar			3,560,048.00	8,560,048.00	8,560,048.00		
34001001/23020114/17000113	Road Grading and Construction of Double Cell Box Culvert @ D			17,404,623.00	17,404,623.00	17,404,623.00		
34001001/23020114/17000114	Grading of Road & Contruccion Double Cell Box Culvert @ Sabo			3,125,000.00	3,125,000.00	3,125,000.00		
34001001/23020114/17000115	Construction of Box Culvert @ Ungwan Abu Wasa Ward			7,000,000.00	12,000,000.00	12,000,000.00		
34001001/23020114/17000116	Construction of Box Culvert @ Ankolo Arak Ward			7,000,000.00	17,000,000.00	17,000,000.00		
34001001/23020114/17000117	Grading of Road from Abu Junction to Ragga			7,000,000.00	12,000,000.00	12,000,000.00		
34001001/23020114/17000118	Grading of Road from Ancha to Anzere			4,500,000.00	4,500,000.00	4,500,000.00		
34001001/23020114/17000119	Grading of Road from Amar to Landa			4,000,000.00	4,000,000.00	4,000,000.00		
34001001/23020114/17000120	Grading of Road from Kurmin-Goro to Dogondaji			5,300,000.00	5,300,000.00	5,300,000.00		
34001001/23020114/17000121	Construction of Pitches @ Gwantu Township Stadium			6,700,000.00	6,700,000.00	6,700,000.00		
34001001/23020114/17000122	Grading of from Ningom-Titi to Un/Makaranta Ningom			4,000,000.00	4,000,000.00	4,000,000.00		
34001001/23020114/17000123	Grading of Road from Gwantu to Aban to Sanga			5,134,039.00	5,134,039.00	5,134,039.00		
34001001/23020114/17000124	Construction of Double Cell Box Culvert @ Ang./Kako Tari			6,000,000.00	6,000,000.00	6,000,000.00		
34001001/23020114/17000125	Construction of Double Cell Box Culvert @ Angwan Yaute			7,000,000.00	7,000,000.00	7,000,000.00		
34001001/23020114/17000127	Construction of Drainages from Ung/Goma to Zac-Zawan to Sabo			5,702,000.00	5,702,000.00	5,702,000.00		
Total		213,967,796.70	316,262,958.80	680,839,719.00	787,239,719.00	470,976,760.20		

38001001- PLANNING RESEARCH & STATISTICS								
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17001001 - EDUCATION AND SOCIAL WELFARE								
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17001001/23020107/05000009 Renovation of A Block of 3-Classroom @ Lgea Ugwan-Mallam Mus		241,811.25	2,118,282.00	2,118,282.00	1,876,470.75			
17001001/23030106/05000010 Renovation of a Block of 2-Classroom @ LGEA Ugwan-Mallam Mus			1,055,743.00	1,055,743.00	1,055,743.00			
17001001/23020107/05000020 Supply of Furniture to Primary School across the LG	56,500,000.00							
17001001/23020107/05000042 Completion of Supply of Educational Materials	3,500,000.00							
17001001/23020105/05000045 Construction of A Block of Three Classroom @ Ungwan-Makama			7,949,999.00	7,949,999.00	7,949,999.00			
17001001/23010124/05000046 Purchase of Teaching/Learning Aid and Equipment			25,000,000.00	25,000,000.00	25,000,000.00			
17001001/23050101/13000001 Rural Women and Youth Empowerment Programme				7,400,000.00	7,400,000.00			
17001001/23050101/13000005 Local Economic Empowerment Dev Strategy (LEEDS)				7,400,000.00	7,400,000.00			
17001001/23010114/13000006 Purchase of Projectors and Accessories			1,000,000.00	1,000,000.00	1,000,000.00			
Total	60,000,000.00	241,811.25	37,124,024.00	51,924,024.00	51,682,212.75			
21001001 - HEALTH DEPARTMENT								
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21001001/23000000/04000016 Construction of Health Clinic @ Aban (On-Going)		2,400,000.00	8,000,000.00	8,000,000.00	5,600,000.00			
21001001/23020106/04000019 Construction of Cold Chain Room for Preserv. @Torotoro PHC				8,000,000.00	8,000,000.00			
21001001/23020106/04000032 Contribution to Primary Health Care (Phc) Services			10,000,000.00	10,000,000.00	10,000,000.00			
21001001/23020106/04000034 Construction of Health Clinic @ Randa (On-Going)			5,724,588.00	5,724,588.00	5,724,588.00			
Total		2,400,000.00	23,724,588.00	31,724,588.00	29,324,588.00			
Grand Total	273,967,796.70	393,351,389.95	976,353,236.00	1,152,383,400.00	759,032,010.05			

SANGA 2018 TRIAL BALANCE			
Classification Code		DR	CR
25001001/11000000	Statutory Allocation - Department of Admin and Finance		1,927,660,151.79
25001001/12150000	BTL Items - Reciepts		152,914,098.31
25001001/21000000	Personnel Cost - Department of Personnel Management	247,086,364.13	
21001001/21000000	Personnel Cost - Department of Health	77,000,000.00	
17001001/21000000	Provision for Funding Primary Education	574,862,841.35	
25001001/22010102	Social Benefits - Department of Personnel Management	95,619,512.67	
25001001/22000000	Overhead Cost - Department of Admin and General Services	337,594,268.07	
15001001/22000000	Overhead Cost - Department of Agriculture	7,585,000.00	
34001001/22030100	Overhead Cost - Department of Works and Housing	5,293,740.00	
17001001/22020000	Overhead Cost - Department of Education and Social Welfare	25,961,100.00	
21001001/22000000	Overhead Cost- Department of Health	20,430,343.70	
20001001/22060000	Consolidated Revenue Fund Charges - Public Debt Charges	24,149,600.00	
20001001/22070002	Transfer to Other Funds	393,351,389.95	
25001001/22080000	BTL_ Payments	152,914,098.31	
	Net Surplus	118,725,991.92	
0		2,080,574,250.10	2,080,574,250.10
	Net Surplus		118,725,991.92
25001001/46010101	Consolidated Revenue Fund		2,048,360.69
25001001/46010300	Other Funds		9,118,682.00
25001001/14010000	Transfer from Consolidated Revenue Fund		393,351,389.95
25001001/23000000/00000000	Capex - Admin Sector - Admin and General Services Dept	73,952,719.90	
15001001/23000000/00000000	Capex- Economic Sector - Dept of Agric and Natural Resources	493,900.00	
34001001/23000000/00000000	Capex - Economic Sector - Department of Works and Housing	316,262,958.80	
17001001/23000000/00000000	Capex - Social Sector - Department of Education	241,811.25	
21001001/23000000/00000000	Capex - Social Sector - Department of Health	2,400,000.00	
20001001/31010100	Cash Book Control Accounts	120,774,352.61	
20001001/31090100	Investments	9,118,682.00	
0		523,244,424.56	523,244,424.56