



◆ **REPORT** ◆

OF THE

AUDITOR-GENERAL

FOR LOCAL GOVERNMENTS

ON THE

ACCOUNTS

OF

SOBA LOCAL GOVERNMENT

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

◆ **PRESENTED TO THE** ◆

KADUNA STATE HOUSE OF ASSEMBLY



ANNUAL ACCOUNTS 2018

SOBA LOCAL GOVERNMENT

◆ PROFILE ◆

HON. MOHAMMED MAHMOUD ALIYU - EXECUTIVE CHAIRMAN

ELECTED COUNCILLORS

HON. ISAH ABDULHAMID	-	COUNCILLOR
HON. HUDU DAYYABU ALARAMMA	-	COUNCILLOR
HON. RABI'U IBRAHIM	-	COUNCILLOR
HON. SALISU ALIYU NAKOFA	-	COUNCILLOR
HON. TANIMU SHEHU	-	COUNCILLOR
HON. YAHAYA MUSA	-	COUNCILLOR
HON. MUSA UMAR	-	COUNCILLOR
HON. SA'IDU UMAR	-	COUNCILLOR
HON. GAMBO YUNUSA	-	COUNCILLOR

MANAGEMENT STAFF

ALH. SADISU LIMAN	-	LOCAL GOVERNMENT SECRETARY
ALH. AHMED ISAH LERE	-	DIRECTOR ADMIN AND FINANCE
ALH. ABUBAKAR RUFA'I	-	LOCAL GOVERNMENT TREASURER
ALH. IBRAHIM LUO SHAKARI	-	DIRECTOR WORK & INFRASTRUCTURE
ALH. USMAN ZUBAIRU	-	DIRECTOR EDUC. AND SOCIAL DEV.
ALH. NASIRU MUHAMMED	-	DIRECTOR AGRIC. AND FORESTRY
ALH. ABDULRAHAMAN YUSUF	-	DIRECTOR PRIMARY HEALTH CARE

RECORD KEEPING

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

CASH FLOW STATEMENT

RECEIPTS

During the year the sum of two billion, six hundred and thirty-four million, five hundred and eight thousand, two hundred and sixty-seven naira, eighty-eight kobo (N2,634,508,267.88) only was received. This is made up of:

Statutory allocation	-	N2,087,700,643.72	79.24%
Value added Tax	-	445,031,153.45	16.89%
Independent revenue	-	3,823,313.11	00.15%
Below the line receipts	-	97,953,157.60	00.72%
Total	=	N2,634,508,267.88	100.00%

From the above analysis, statutory allocation and value added tax both from the federation account constitute 96.13% of total receipts. Independent revenue on the other hand contributed only 0.15% of the total receipts.

PAYMENTS

Total payments during the year amounted to two billion, three hundred and fifty-six million, one hundred and eighty-four thousand, nine hundred and eighty-two naira, twenty-nine kobo (N2,356,184,982.29) only. This is broken down as follows:

Recurrent expenditure	-	N1,639,381,534.82	69.58%
Capital expenditure	-	716,803,447.47	30.42%
Total	=	N2,356,184,982.29	100.00%

From the above presentation, recurrent expenditure took 69.58% of the total resources applied while capital expenditure took 30.42%. This is fair but more resources could be applied to infrastructural development for the betterment of the rural populace.

STATEMENT OF ASSETS AND LIABILITIES

Treasuries and banks

There was nil cash balance in the Treasury and the four bank accounts had a total of N297,075,48.35 credit balances. However, I could sight bank certificates for three accounts only, and the other first bank account with a credit balance of N171,836.14 could not be sighted. If this account has been closed, then management should recover the sum of N171,836.14 back to its active accounts.

INVESTMENTS

The total book value of the Local Government's investments stood at fourteen million naira (N14,000,000.00) only. Unfortunately however, virtually all the investments are in moribund companies. In other words, the market value of these investments is nothing to write home about. I have advised management to write off the value of the dead companies shares from their books but they are yet to heed my advice.

ADVANCES

All advances have been retired

DEPOSITS

All third party deposits have been remitted accordingly.

SOBA LOCAL GOVERNMENT								
CONSOLIDATED FINANCIAL SUMMARY								
FOR THE PERIOD ENDED 31/12/2018								
	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed	
	2017	2018	2018	Budget2018	2018	2019	2020	
Opening Balance	26,482,841.79	18,752,198.76	164,125,095.00	164,125,095.00	145,372,896.24	164,125,104.00	164,125,104.00	
RECEIPTS								
Statutory Allocation	1,907,857,523.86	2,532,731,797.17	2,233,277,703.00	2,441,168,964.00	91,562,833.17	2,257,132,318.00	2,257,132,318.00	
Internally Generated Revenue		3,823,313.11	30,844,837.00	30,844,837.00	27,021,523.89	30,844,837.00	30,844,837.00	
Transfer from CRF	380,060,823.40	716,803,447.47	717,110,184.00	794,110,184.00	77,306,736.53	851,964,400.00	676,635,175.00	
Miscellaneous Capital Receipts				241,792,035.00	241,792,035.00			
BTL Receipts	285,984,749.71	97,953,157.60			97,953,157.60			
Total Current Year Receipts	2,573,903,096.97	3,351,311,715.35	2,981,232,724.00	3,507,916,020.00	156,604,304.65	3,139,941,555.00	2,964,612,330.00	
Total Funds Available	2,600,385,938.76	3,370,063,914.11	3,145,357,819.00	3,672,041,115.00	301,977,200.89	3,304,066,659.00	3,128,737,434.00	
Expenditure: Economic Classification								
Employees Compensation	1,403,137,025.67	949,170,440.70	1,067,559,255.00	980,719,136.00	31,548,695.30	1,213,915,179.00	1,335,306,698.00	
Social Benefits	35,223,266.29	90,455,824.34	20,000,000.00	109,731,380.00	19,275,555.66	20,000,000.00	20,000,000.00	
Overhead Costs	97,167,051.53	501,802,112.18	412,063,312.00	530,063,312.00	28,261,199.82	370,454,981.00	364,454,981.00	
Service Wide Vote			47,389,789.00	57,389,789.00	57,389,789.00	52,389,788.00	52,389,788.00	
BTL Payments	285,984,749.71	97,953,157.60			97,953,157.60			
Transfer to Capital Development Fund	380,060,823.40	716,803,447.47	717,110,184.00	794,110,184.00	77,306,736.53	851,964,400.00	676,635,175.00	
Total Recurrent Expenditure	2,201,572,916.60	2,356,184,982.29	2,264,122,540.00	2,472,013,801.00	115,828,818.71	2,508,724,348.00	2,448,786,642.00	
Capital Expenditure: Programme Classification								
01 Economic Empowerment Through Agriculture	4,535,517.52	107,148,521.94	123,300,000.00	123,300,000.00	16,151,478.06	142,400,000.00	173,300,000.00	
04 Improvement to Human Health		25,794,315.00	33,500,000.00	33,500,000.00	7,705,685.00	51,500,000.00	36,000,000.00	
05 Enhancing Skills and Knowledge	14,260,680.47	149,826,449.37	100,261,200.00	152,261,200.00	2,434,750.63	13,582,200.00	13,582,200.00	
06 - Housing and Urban Development	141,501,668.48	29,843,200.00	49,146,000.00	138,138,035.00	108,294,835.00	58,900,000.00	60,700,000.00	
09 Environmental Improvement	12,062,357.93	50,353,123.61	31,000,000.00	51,000,000.00	646,876.39	18,000,000.00	18,000,000.00	
10 Water Resources and Rural Development	2,300,000.00	56,429,590.20	91,992,224.00	89,992,224.00	33,562,633.80	160,944,449.00	88,722,224.00	
11 Information Communication & Technology		500,000.00	8,000,000.00	8,000,000.00	7,500,000.00	11,000,000.00	5,000,000.00	
13 Reform of Government and Governance	21,333,573.40	71,056,467.30	91,687,200.00	169,887,200.00	98,830,732.70	148,614,200.00	87,057,200.00	
14 Power	128,644,728.34	90,152,193.90	179,646,025.00	181,646,025.00	91,493,831.10	197,646,025.00	192,196,025.00	
17 Road	55,422,297.26	135,699,586.15	172,702,630.00	252,302,630.00	116,603,043.85	213,502,630.00	166,202,630.00	
Total Capital Expenditure by Program	380,060,823.40	716,803,447.47	881,235,279.00	1,200,027,314.00	483,223,866.53	1,016,089,504.00	840,760,279.00	
Total Expenditure (Budget Size)	2,581,633,740.00	3,072,988,429.76	3,145,357,819.00	3,672,041,115.00	599,052,685.24	3,524,813,852.00	3,289,546,921.00	
Budget Surplus/(Deficit)	18,752,198.76	297,075,484.35			297,075,484.35	220,747,193.00	160,809,487.00	
Financing of Deficit by Borrowing								
Closing Balance	18,752,198.76	297,075,484.35			297,075,484.35	220,747,193.00	160,809,487.00	

SOBA LOCAL GOVERNMENT				
CASH FLOW STATEMENT				
FOR THE PERIOD ENDED 31/12/2018				
	Note	Actual		Actual
		2018		2017
Cash Flow from Operating Activities:				
Statutory Allocation		2,087,700,643.72		1,497,522,627.57
Value Added Tax		445,031,153.45		410,334,896.29
Independent Revenue	1	3,823,313.11		
BTL Receipts	2	97,953,157.60		285,984,749.71
Total Receipts		2,634,508,267.88		2,193,842,273.57
Payments				
Compensation of Employees	3	949,170,440.70		1,403,137,025.67
Social Benefits	4	90,455,824.34		35,223,266.29
Overhead Cost	5	501,802,112.18		97,167,051.53
Below-The-Line Payments	6	97,953,157.60		285,984,749.71
Total Payments		1,639,381,534.82		1,821,512,093.20
Net Cash Flow from Operating Activities		995,126,733.06		372,330,180.37
Cash Flow from Investing Activities:				
Economic Empowerment Through Agriculture		107,148,521.94		4,535,517.52
Improvement to Human Health		25,794,315.00		
Enhancing Skills and Knowledge		149,826,449.37		14,260,680.47
Housing and Urban Development		29,843,200.00		141,501,668.48
Environmental Improvement		50,353,123.61		12,062,357.93
Water Resources and Rural Development		56,429,590.20		2,300,000.00
Information and Communication Technology		500,000.00		
Reform of Government and Governance		71,056,467.30		21,333,573.40
Power		90,152,193.90		128,644,728.34
Road		135,699,586.15		55,422,297.26
Net Cash Flow from Investment	7	716,803,447.47		380,060,823.40
Cash Flow from Financing Activities:				
Net Surplus(Deficit) for the Year		278,323,285.59		7,730,643.03
Opening Balance		18,752,198.76		26,482,841.79
Closing Balance	8	297,075,484.35		18,752,198.76
Note 1 - Independent Revenue				

Repayments General		3,823,313.11		

Total		3,823,313.11	
Note 2 - BTL Receipts			

With holding Taxes due to FIRS		1,519,482.90	
VAT due to FIRS		10,036,481.32	
PAYE Taxes due to State Board of Internal Revenue		18,723,871.36	20,503,481.96
Union Deductions		1,851,396.00	43,069,090.11
Other Deduction			196,329,425.70
10% Contract Retention Fee		10,040,150.00	
WHT to due BIR		10,030,381.02	
NULGE Deduction		25,408,303.48	383,740.00
MHWU Deductions			11,215,877.71
Party Deduction			3,004,600.00
Sharp - Sharp Laons Deduction			11,478,534.23
NULGE Loan Deduction		123,540.86	
National Housing Fund Deduction		19,920,050.66	
AOPSHON		299,500.00	
Total		97,953,157.60	285,984,749.71
Note 3 - Compensation of Employees			

Contribution for Primary Teachers Salaries		716,560,927.26	763,750,100.00
Local Government Staff	3A	232,609,513.44	639,386,925.67
Total		949,170,440.70	1,403,137,025.67
Note 3A - Local Government Staff			

Soba Local Govt		232,609,513.44	639,386,925.67
Total		232,609,513.44	639,386,925.67
Note 4 - Social Benefits			

Contribution to Pension Fund		46,727,911.67	23,223,266.29
Other Pension Requirement		43,727,912.67	
Total		90,455,824.34	35,223,266.29
Note 5 - Overhead Costs			

Transport and Travelling		82,494,632.00	27,265,649.89
Utilities		2,517,000.00	
Material and Supplies		53,731,900.00	5,191,300.00
Maintenance Services		22,297,742.19	3,249,600.60
Training		13,198,000.00	7,832,934.41
Other Services		143,981,999.35	28,838,117.59

Consulting & Professional Services		22,298,000.00		1,030,361.50
Fuel and Lubriants		1,843,217.00		
Financial Charges		2,935,664.65		2,109,115.54
Miscellaneous Expenses		153,532,956.99		21,109,972.00
Local Grants and Contributions		2,971,000.00		540,000.00
Total		501,802,112.18		97,167,051.53
Note 6 - Below the Line Payments				

WHT		1,519,482.90		
Vat due to FIRS		10,036,481.32		
PAYE Taxes due to State Board of Internal Revenue		18,723,871.36		20,503,481.96
Union Deductions		1,851,396.00		43,069,090.11
Other Deduction				196,329,425.70
10% Contract Retention Charges		10,040,150.00		
WHT to due BIR		10,030,381.02		
NULGE Deduction		25,408,303.48		383,740.00
MHWU Deduction				11,215,877.71
Party Deduction				3,004,600.00
Sharp - Sharp Loans Deduction				11,478,534.23
NULGE Loan Deduction		123,540.86		
National Housing Fund Deduction		19,920,050.66		
AOPSHON		299,500.00		
Total		97,953,157.60		285,984,749.71
Note 7 - Net Cash From Investing Activities by Location				

Gamagira Ward				2,472,800.00
Kwassallo Ward				1,150,000.00
Gima Ward		19,800,200.00		
Dan Wata Ward		9,814,469.21		2,888,470.44
Rahama Ward		7,630,000.00		
Soba Ward		601,581,219.55		251,501,572.13
Richifa Ward				20,274,193.42
Maigana Ward		2,005,300.00		30,090,057.00
Garu Gwanki Ward		75,972,258.71		71,683,730.41
Total		716,803,447.47		380,060,823.40
Note 8 - Closing Balance				

UBA - Revenue /Capital Project Acct		292,905,923.23		
First Bank - Main Account		171,836.14		1,241,331.54

First Bank - Operational Account - Capital Project		413,856.67		17,441,544.73
First Bank - Opeartional Account - Salaries		3,583,868.31		69,322.49
Sub Total: Cash and Bank		297,075,484.35		18,752,198.76
Total Consolidated Cash & Bank Balances		297,075,484.35		18,752,198.76

SOBA LOCAL GOVERNMENT				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31/12/2018				
	Note	Actual		Actual
		2018		2017
ASSETS:				

Liquid Assets				

Treasuries and Banks	8	297,075,484.35		18,752,198.76
Sub Total		297,075,484.35		18,752,198.76
Investments and Other Assets				

Investments	9	14,000,000.00		14,000,000.00
Sub Total		14,000,000.00		14,000,000.00
Total Assets		311,075,484.35		32,752,198.76
Public Funds:				

Consolidated Revenue Fund	11	297,075,484.35		18,752,198.76
Capital Development Fund				
Other Funds		14,000,000.00		14,000,000.00
Sub - Total: Public Funds		311,075,484.35		32,752,198.76
LIABILITIES:				

Public Funds + Liabilities		311,075,484.35		32,752,198.76
Note 8 - Treasuries and Banks				

UBA - Revenue /Capital Project Acct		292,905,923.23		
First Bank - Main Account		171,836.14		1,241,331.54
First Bank - Operational Account - Capital Project		413,856.67		17,441,544.73
First Bank - Opeartional Account - Salaries		3,583,868.31		69,322.49
Total		297,075,484.35		18,752,198.76
Note 9 - Investments				

Ikara Food Processing		2,000,000.00		2,000,000.00
Universal Bank		1,000,000.00		1,000,000.00
Kachia Ginger Company		2,000,000.00		2,000,000.00
Intercity Bank Plc (Unity bank Plc)		2,000,000.00		2,000,000.00
Makarfi Sugar		1,000,000.00		1,000,000.00
First Inland Bank (Former NUB)		5,500,000.00		5,500,000.00
Global Bank		500,000.00		500,000.00
Total		14,000,000.00		14,000,000.00
Note 10 - Advances				

Note 11 - Consolidated Revenue Fund				

Opening Balance		18,752,198.76		26,482,841.79
Add/(Less) Net Recurent Surplus/(Deficit)		278,323,285.59		7,730,643.03
Closing Balance		297,075,484.35		18,752,198.76
Note 12 - Capital Development Fund				

Note 13 - Internal Loans				

Note 14 - Outstanding Deposits				

SOBA LOCAL GOVERNMENT								
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		26,482,841.79	18,752,198.76			18,752,198.76		
Add: Recurrent Receipts:								
Statutory Allocation		1,215,882,129.93	1,996,885,805.46	1,650,139,837.00	1,650,139,837.00	346,745,968.46	1,650,139,837.00	1,650,139,837.00
Share of VAT		410,334,896.29	445,031,153.45	564,591,711.00	564,591,711.00	119,560,557.55	564,591,711.00	564,591,711.00
Excess Crude		42,864,787.21	17,895,469.94			17,895,469.94		
Special Allocation		4,976,493.31						
Refund From Paris Club					207,891,261.00	207,891,261.00		
SURE - P		72,004,631.42						
10% IGR State Contribution				18,546,155.00	18,546,155.00	18,546,155.00	42,400,770.00	42,400,770.00
Exchange Rate Difference		147,955,025.54	22,435,756.98			22,435,756.98		
Share of Excess PPT		13,839,560.16						
Share of Forex Equalization			45,523,656.99			45,523,656.99		
Excess Bank Charges Recovered			4,959,954.35			4,959,954.35		
Sub Total: Statutory Allocation		1,907,857,523.86	2,532,731,797.17	2,233,277,703.00	2,441,168,964.00	91,562,833.17	2,257,132,318.00	2,257,132,318.00
Direct Taxes	15			2,120,000.00	2,120,000.00	2,120,000.00	2,120,000.00	2,120,000.00
Licenses	16			625,800.00	625,800.00	625,800.00	625,800.00	625,800.00
Rates	17			7,310,437.00	7,310,437.00	7,310,437.00	7,310,437.00	7,310,437.00
Fees	18			1,225,100.00	1,225,100.00	1,225,100.00	1,225,100.00	1,225,100.00
Earnings	21			19,563,500.00	19,563,500.00	19,563,500.00	19,563,500.00	19,563,500.00
Repayments	24		3,823,313.11			3,823,313.11		
Sub-Total: Independent Revenue			3,823,313.11	30,844,837.00	30,844,837.00	27,021,523.89	30,844,837.00	30,844,837.00
Below The Line Receipts	29	285,984,749.71	97,953,157.60			97,953,157.60		
Total Recurrent Receipts		2,193,842,273.57	2,634,508,267.88	2,264,122,540.00	2,472,013,801.00	162,494,466.88	2,287,977,155.00	2,287,977,155.00
Total Funds Available		2,220,325,115.36	2,653,260,466.64	2,264,122,540.00	2,472,013,801.00	181,246,665.64	2,287,977,155.00	2,287,977,155.00
Less Recurrent Payments:								
Salaries Wages and Allowances	30	1,403,137,025.67	949,170,440.70	1,067,559,255.00	980,719,136.00	31,548,695.30	1,213,915,179.00	1,335,306,698.00
Social Benefits		35,223,266.29	90,455,824.34	20,000,000.00	109,731,380.00	19,275,555.66	20,000,000.00	20,000,000.00
Overhead Cost	31	97,167,051.53	501,802,112.18	412,063,312.00	530,063,312.00	28,261,199.82	370,454,981.00	364,454,981.00
Service Wide Vote				47,389,789.00	57,389,789.00	57,389,789.00	52,389,788.00	52,389,788.00
BTL Payments	32	285,984,749.71	97,953,157.60			97,953,157.60		
Total Recurrent Payments		1,821,512,093.20	1,639,381,534.82	1,547,012,356.00	1,677,903,617.00	38,522,082.18	1,656,759,948.00	1,772,151,467.00
Net Recurrent Funds before Transfers		398,813,022.16	1,013,878,931.82	717,110,184.00	794,110,184.00	219,768,747.82	631,217,207.00	515,825,688.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		380,060,823.40	716,803,447.47	717,110,184.00	794,110,184.00	77,306,736.53	851,964,400.00	676,635,175.00
Total Appropriations/Transfers		380,060,823.40	716,803,447.47	717,110,184.00	794,110,184.00	77,306,736.53	851,964,400.00	676,635,175.00
Closing Balance		18,752,198.76	297,075,484.35			297,075,484.35	220,747,193.00	160,809,487.00

Note 16 - Licenses								

Bicycle/License			500,500.00	500,500.00	500,500.00	500,500.00	500,500.00	500,500.00
Abattoir/Slaughter License			125,300.00	125,300.00	125,300.00	125,300.00	125,300.00	125,300.00
Total			625,800.00	625,800.00	625,800.00	625,800.00	625,800.00	625,800.00
Note 17 - Rates								

Tenement Rate			7,310,437.00	7,310,437.00	7,310,437.00	7,310,437.00	7,310,437.00	7,310,437.00
Total			7,310,437.00	7,310,437.00	7,310,437.00	7,310,437.00	7,310,437.00	7,310,437.00
Note 18 - Fees								

Slaughter Fees			1,100,100.00	1,100,100.00	1,100,100.00	1,100,100.00	1,100,100.00	1,100,100.00
Marriage/Divorce Fees			55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
Customary Right of Occupancy Fees			70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
Total			1,225,100.00	1,225,100.00	1,225,100.00	1,225,100.00	1,225,100.00	1,225,100.00
Note 19 - Fines								

Note 20 - Sales								

Note 21 - Earnings								

Earning from Market			10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
Earning from Motor Park			9,563,500.00	9,563,500.00	9,563,500.00	9,563,500.00	9,563,500.00	9,563,500.00
Total			19,563,500.00	19,563,500.00	19,563,500.00	19,563,500.00	19,563,500.00	19,563,500.00
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 24 - Repayment								

Repayment of Bicycle Advances(Principa)		1,401,624.00			1,401,624.00			
Refunds		2,421,689.11			2,421,689.11			
Total		3,823,313.11			3,823,313.11			
Note 25 - Investment Income								

.....								
Note 26 - Interest								
.....								
Note 27 - Miscellaneous								
.....								
Note 29 - BTL Receipts								
.....								
With holding Taxes due to FIRS			1,519,482.90			1,519,482.90		
VAT due to FIRS			10,036,481.32			10,036,481.32		
PAYE Taxes due to State Board of Internal Revenue		20,503,481.96	18,723,871.36			18,723,871.36		
Union Deductions		43,069,090.11	1,851,396.00			1,851,396.00		
Other Deduction		196,329,425.70						
10% Contract Retention Fee			10,040,150.00			10,040,150.00		
WHT to due BIR			10,030,381.02			10,030,381.02		
NULGE Deduction		383,740.00	25,408,303.48			25,408,303.48		
MHWU Deductions		11,215,877.71						
Party Deduction		3,004,600.00						
Sharp - Sharp Laons Deduction		11,478,534.23						
NULGE Loan Deduction			123,540.86			123,540.86		
National Housing Fund Deduction			19,920,050.66			19,920,050.66		
AOPSHON			299,500.00			299,500.00		
Total		285,984,749.71	97,953,157.60			97,953,157.60		
Note 30 - Salaries Wages & Allowances								
.....								
Admin & Finance Deapatment		512,084,090.17	232,609,513.44	187,865,632.00	232,865,632.00	256,118.56	206,652,195.00	227,317,415.00
Primary Health Care Department		127,302,835.50		174,183,944.00	1,183,944.00	1,183,944.00	231,202,338.00	254,322,572.00
Contribution to Primary Education		763,750,100.00	716,560,927.26	705,509,679.00	746,669,560.00	30,108,632.74	776,060,646.00	853,666,711.00
Total		1,403,137,025.67	949,170,440.70	1,067,559,255.00	980,719,136.00	31,548,695.30	1,213,915,179.00	1,335,306,698.00
Note 31 - Overhead Cost								
.....								
Office of the Chairman		32,838,117.59						
Admin & Finance Deapatment		35,628,584.30	385,896,365.26	291,508,963.00	406,508,963.00	20,612,597.74	260,593,132.00	254,593,132.00
Department of Agriculuture & Forestry			39,844,100.00	41,455,250.00	41,455,250.00	1,611,150.00	36,762,750.00	36,762,750.00
Department of Finance		6,090,777.04						
Department of Works & Infrastructure		3,249,600.60	17,688,434.93	19,904,500.00	19,904,500.00	2,216,065.07	14,904,500.00	14,904,500.00
Department of Planning Research & Statistics		1,710,000.00						

Department of Education & Social Development		11,649,972.00	28,926,601.99	28,539,999.00	31,539,999.00	2,613,397.01	30,539,999.00	30,539,999.00
Primary Health Care Department			29,446,610.00	30,654,600.00	30,654,600.00	1,207,990.00	27,654,600.00	27,654,600.00
Traditional Office		6,000,000.00						
Total		97,167,051.53	501,802,112.18	412,063,312.00	530,063,312.00	28,261,199.82	370,454,981.00	364,454,981.00
Note 32 - BTL Payments								

WHT			1,519,482.90			1,519,482.90		
Vat due to FIRS			10,036,481.32			10,036,481.32		
PAYE Taxes due to State Board of Internal Revenue		20,503,481.96	18,723,871.36			18,723,871.36		
Union Deductions		43,069,090.11	1,851,396.00			1,851,396.00		
Other Deduction		196,329,425.70						
10% Contract Retention Charges			10,040,150.00			10,040,150.00		
WHT to due BIR			10,030,381.02			10,030,381.02		
NULGE Deduction		383,740.00	25,408,303.48			25,408,303.48		
MHWU Deduction		11,215,877.71						
Party Deduction		3,004,600.00						
Sharp - Sharp Loans Deduction		11,478,534.23						
NULGE Loan Deduction			123,540.86			123,540.86		
National Housing Fund Deduction			19,920,050.66			19,920,050.66		
AOPSHON			299,500.00			299,500.00		
Total		285,984,749.71	97,953,157.60			97,953,157.60		

SOBA 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				164,125,095.00	164,125,095.00	164,125,095.00	164,125,104.00	164,125,104.00
Add: Revenue								
Transfer from Consolidated Revenue		380,060,823.40	716,803,447.47	717,110,184.00	794,110,184.00	77,306,736.53	851,964,400.00	676,635,175.00
Other Capital Receipts	36				241,792,035.00	241,792,035.00		
Sub Total: Capital Receipts		380,060,823.40	716,803,447.47	717,110,184.00	1,035,902,219.00	319,098,771.53	851,964,400.00	676,635,175.00
Total Capital Revenue Available		380,060,823.40	716,803,447.47	881,235,279.00	1,200,027,314.00	483,223,866.53	1,016,089,504.00	840,760,279.00
Less: Capital Expenditure								
General Public Services	37	51,423,630.40	147,263,768.96	179,687,200.00	257,887,200.00	110,623,431.04	236,114,200.00	216,057,200.00
Economic Affairs	38	134,871,633.61	210,106,352.15	318,298,655.00	406,698,655.00	196,592,302.85	351,398,655.00	348,298,655.00
Environmental Protection	39	12,062,357.93	30,552,923.61	31,000,000.00	31,000,000.00	447,076.39	18,000,000.00	18,000,000.00
Housing and Community Development	40	167,442,520.99	152,759,638.38	213,488,224.00	313,680,259.00	160,920,620.62	340,494,449.00	203,822,224.00
Health	41		25,794,315.00	33,500,000.00	33,500,000.00	7,705,685.00	51,500,000.00	36,000,000.00
Education	43	14,260,680.47	150,326,449.37	105,261,200.00	157,261,200.00	6,934,750.63	18,582,200.00	18,582,200.00
Total Capital Expenditure		380,060,823.40	716,803,447.47	881,235,279.00	1,200,027,314.00	483,223,866.53	1,016,089,504.00	840,760,279.00
Note 35 - Aids and Grants:								

Note 36 - Other Capital Receipts:								

Paris Clup Refurd					241,792,035.00	241,792,035.00		
Total					241,792,035.00	241,792,035.00		
Note 37 - General Public Services								

70111 - Executive and Legislature Organs		11,367,806.40	32,947,700.00	24,057,200.00	102,257,200.00	69,309,500.00	54,114,200.00	27,057,200.00
70133 - Other General Services		40,055,824.00	133,816,275.36	175,630,000.00	175,630,000.00	41,813,724.64	222,000,000.00	209,000,000.00
Total		51,423,630.40	166,763,975.36	199,687,200.00	277,887,200.00	111,123,224.64	276,114,200.00	236,057,200.00
Note 38 - Economic Affairs								

70421 - Agriculture			57,248,215.54	64,300,000.00	64,300,000.00	7,051,784.46	53,400,000.00	89,300,000.00
70435 - Electricity		105,003,875.83	86,032,337.90	168,096,025.00	176,896,025.00	90,863,687.10	173,096,025.00	173,096,025.00
70443 - Construction		25,332,240.26	47,325,592.31	65,902,630.00	145,502,630.00	98,177,037.69	84,902,630.00	65,902,630.00

70482 - R & D Agriculture Forestry Fishing and Hunting		4,535,517.52						
Total		134,871,633.61	190,606,145.75	298,298,655.00	386,698,655.00	196,092,509.25	311,398,655.00	328,298,655.00
Note 39 - Environmental Protection								
70520 - Water Waste Management		12,062,357.93	30,552,923.61	31,000,000.00	31,000,000.00	447,076.39	18,000,000.00	18,000,000.00
Total		12,062,357.93	30,552,923.61	31,000,000.00	31,000,000.00	447,076.39	18,000,000.00	18,000,000.00
Note 40 - Housing and Community Development								
70650 - R & D Housing and Community Amenities		143,801,668.48	125,798,562.65	163,638,224.00	270,630,259.00	144,831,696.35	264,844,449.00	171,922,224.00
70660 - Housing and Community Amenities N.E.C		23,640,852.51	26,961,075.73	49,850,000.00	43,050,000.00	16,088,924.27	75,650,000.00	31,900,000.00
Total		167,442,520.99	152,759,638.38	213,488,224.00	313,680,259.00	160,920,620.62	340,494,449.00	203,822,224.00
Note 41 - Health								
70731 - General Hospital Services			25,794,315.00	33,500,000.00	33,500,000.00	7,705,685.00	51,500,000.00	36,000,000.00
Total			25,794,315.00	33,500,000.00	33,500,000.00	7,705,685.00	51,500,000.00	36,000,000.00
Note 42 - Recreation Culture and Religion								
Note 43 - Education								
70912 - Primary Education		14,260,680.47	150,326,449.37	105,261,200.00	157,261,200.00	6,934,750.63	18,582,200.00	18,582,200.00
Total		14,260,680.47	150,326,449.37	105,261,200.00	157,261,200.00	6,934,750.63	18,582,200.00	18,582,200.00
Note 44 - Social Protection								

SOBA LOCAL GOVERNMENT								
SCHEDULE OF RECURRENT REVENUE								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	2018	Proposed	Proposed
		2017	2018	2018	Budget2018	Variance	2018	2020
STATUTORY ALLOCATION								
25001001 - Admin & Finance Department								

25001001/11010001	Statutory Allocation	1,215,882,129.93	1,996,885,805.46	1,650,139,837.00	1,650,139,837.00	346,745,968.46	1,650,139,837.00	1,650,139,837.00
25001001/11010002	Share of VAT	410,334,896.29	445,031,153.45	564,591,711.00	564,591,711.00	119,560,557.55	564,591,711.00	564,591,711.00
25001001/11010003	Excess Crude	42,864,787.21	17,895,469.94			17,895,469.94		
25001001/11010007	Special Allocation	4,976,493.31						
25001001/11010009	Refund From Paris Club				207,891,261.00	207,891,261.00		
25001001/11010010	SURE - P	72,004,631.42						
25001001/11010011	10% IGR State Contribution			18,546,155.00	18,546,155.00	18,546,155.00	42,400,770.00	42,400,770.00
25001001/11010013	Exchange Rate Difference	147,955,025.54	22,435,756.98			22,435,756.98		
25001001/11000017	Share of Excess PPT	13,839,560.16						
25001001/11000019	Share of Forex Equalization		45,523,656.99			45,523,656.99		
25001001/11000020	Excess Bank Charges Recovered		4,959,954.35			4,959,954.35		
Total		1,907,857,523.86	2,532,731,797.17	2,233,277,703.00	2,441,168,964.00	91,562,833.17	2,257,132,318.00	2,257,132,318.00
TAXES								
25001001 - Admin & Finance Department								

25001001/12100002	Repayment of Bicycle Advances(Pricpal)		1,401,624.00			1,401,624.00		
25001001/12100005	Refunds		2,421,689.11			2,421,689.11		
Total			3,823,313.11			3,823,313.11		
LICENSES								
25001001 - Admin & Finance Department								

25001001/12020012	Bicycle/License			500,500.00	500,500.00	500,500.00	500,500.00	500,500.00
25001001/12020024	Abbatoir/Slaughter License			125,300.00	125,300.00	125,300.00	125,300.00	125,300.00
Total				625,800.00	625,800.00	625,800.00	625,800.00	625,800.00
RATES								

25001001 - Admin & Finance Department								

25001001/12030001	Tenement Rate			7,310,437.00	7,310,437.00	7,310,437.00	7,310,437.00	7,310,437.00
Total				7,310,437.00	7,310,437.00	7,310,437.00	7,310,437.00	7,310,437.00
FEES								
25001001 - Admin & Finance Department								

25001001/12040003	Slaughter Fees			1,100,100.00	1,100,100.00	1,100,100.00	1,100,100.00	1,100,100.00
25001001/12040018	Marriage/Dicorce Fees			55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
25001001/12040031	Customary Right of Occupancy Fees			70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
Total				1,225,100.00	1,225,100.00	1,225,100.00	1,225,100.00	1,225,100.00
FINES								
25001001 - Admin & Finance Department								

SALES								
25001001 - Admin & Finance Department								

EARNINGS								
25001001 - Admin & Finance Department								

25001001/12070012	Earning from Market			10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
25001001/12070013	Earning from Motor Park			9,563,500.00	9,563,500.00	9,563,500.00	9,563,500.00	9,563,500.00
Total				19,563,500.00	19,563,500.00	19,563,500.00	19,563,500.00	19,563,500.00
RENT ON GOVERNMENT PROPERTIES								
25001001 - Admin & Finance Department								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Admin & Finance Department								

REPAYMENTS								
25001001 - Admin & Finance Department								

25001001/12100002	Repayment of Bicycle Advances(Pricpal)		1,401,624.00			1,401,624.00		
25001001/12100005	Refunds		2,421,689.11			2,421,689.11		

Total			3,823,313.11			3,823,313.11		
INVESTMENT INCOMES								
25001001 - Admin & Finance Department								

INTEREST EARNED								
25001001 - Admin & Finance Department								

REIMBURSEMENT								
25001001 - Admin & Finance Department								

MISCELLANEOUS								
25001001 - Admin & Finance Department								

BELOW THE LINE RECEIPTS								
25001001 - Admin & Finance Department								

25001001/12150001 With holding Taxes due to FIRS			1,519,482.90			1,519,482.90		
25001001/12150002 VAT due to FIRS			10,036,481.32			10,036,481.32		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	20,503,481.96		18,723,871.36			18,723,871.36		
25001001/12150004 Union Deductions	43,069,090.11		1,851,396.00			1,851,396.00		
25001001/12150006 Other Deduction	196,329,425.70							
25001001/12150008 10% Contract Retention Fee			10,040,150.00			10,040,150.00		
25001001/12150010 WHT to due BIR			10,030,381.02			10,030,381.02		
25001001/12150012 NULGE Deduction	383,740.00		25,408,303.48			25,408,303.48		
25001001/12150013 MHWU Deductions	11,215,877.71							
25001001/12150015 Party Deduction	3,004,600.00							
25001001/12150020 Sharp - Sharp Laons Deduction	11,478,534.23							
25001001/12150026 NULGE Loan Deduction			123,540.86			123,540.86		
25001001/12150036 National Housing Fund Deduction			19,920,050.66			19,920,050.66		
25001001/12150039 AOPSHON			299,500.00			299,500.00		
Total	285,984,749.71		97,953,157.60			97,953,157.60		

SOBA 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	2019	2020
11001001 - OFFICE OF THE CHAIRMAN								

11001001/22020604	Security Vote (Including Operations)	7,199,995.00						
11001001/22020606	Physical Security	21,638,122.59						
11001001/22021001	Refreshment & Meals	1,000,000.00						
11001001/22021035	Local Government Election	3,000,000.00						
Sub Total Overhead Cost		32,838,117.59						
Total Recurrent Expenditure		32,838,117.59						
11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - ADMIN & FINANCE DEPT.								

25001001/21010101	Basic Salary	512,084,090.17	232,609,513.44	187,865,632.00	232,865,632.00	256,118.56	206,652,195.00	227,317,415.00
Sub Total - Personnel Cost		512,084,090.17	232,609,513.44	187,865,632.00	232,865,632.00	256,118.56	206,652,195.00	227,317,415.00
25001001/22020101	Local Travel and Transport - Training	3,500,000.00	41,949,132.00	32,681,240.00	42,681,240.00	732,108.00	32,681,240.00	32,681,240.00
25001001/22020102	Local Travel and Transport - Others	23,765,649.89						
25001001/22020106	Duty tour Allowance-Civil Servant		40,545,500.00	31,187,297.00	41,187,297.00	641,797.00	32,687,297.00	32,687,297.00
25001001/22020203	Internet Access Charges		385,000.00	400,000.00	400,000.00	15,000.00	400,000.00	400,000.00
25001001/22020301	Office Stationeries/Computer Consumables		7,698,000.00	7,775,000.00	7,775,000.00	77,000.00	7,775,000.00	7,775,000.00
25001001/22020305	Printing of Non Security Documents		5,717,500.00	6,078,600.00	6,078,600.00	361,100.00	6,078,600.00	6,078,600.00
25001001/22020306	Printing of Security Documents		9,207,300.00	9,882,600.00	9,882,600.00	675,300.00	11,882,600.00	11,882,600.00
25001001/22020402	Maintenance of Office Furniture		6,556,275.00	7,507,499.00	7,507,499.00	951,224.00	8,507,499.00	8,507,499.00
25001001/22020403	Maintenance of Office Building Residential Qtrs		6,282,249.26	1,700,000.00	6,700,000.00	417,750.74	1,700,000.00	1,700,000.00
25001001/22020501	Training Staff Dev. And Welfare	566,946.00	325,000.00	500,000.00	500,000.00	175,000.00	500,000.00	500,000.00

25001001/22020503	Contribution to Training Fund		7,265,988.41	5,997,000.00	6,500,000.00	6,500,000.00	503,000.00	6,500,000.00	6,500,000.00
25001001/22020505	Workshops & Seminars			6,876,000.00	5,000,000.00	7,000,000.00	124,000.00	5,000,000.00	5,000,000.00
25001001/22020601	Security Services			128,425,999.35	40,816,000.00	128,816,000.00	390,000.65	40,816,000.00	40,816,000.00
25001001/22020604	Security Vote (Including Operations)			8,142,000.00	8,199,965.00	8,199,965.00	57,965.00	8,199,965.00	8,199,965.00
25001001/22020605	Cleaning &Fumigation Services			2,914,000.00	3,500,000.00	3,500,000.00	586,000.00	3,500,000.00	3,500,000.00
25001001/22020701	Financial Consulting		530,000.00	4,095,000.00	11,400,000.00	11,400,000.00	7,305,000.00	2,400,000.00	2,400,000.00
25001001/22020706	Surveying Services			3,865,000.00	4,000,000.00	4,000,000.00	135,000.00	4,000,000.00	4,000,000.00
25001001/22020709	Consulting Services and Special Committees			3,918,000.00	4,644,831.00	4,644,831.00	726,831.00	1,000,000.00	1,000,000.00
25001001/22020711	Automation of IPSAS Accounting Document			1,722,000.00	2,000,000.00	2,000,000.00	278,000.00	4,000,000.00	2,000,000.00
25001001/22020901	Bank Charges (Other Than interest)			1,760,664.65	2,094,431.00	2,094,431.00	333,766.35	2,094,431.00	2,094,431.00
25001001/22020902	Insurance for Local Government Property			1,175,000.00	2,000,000.00	2,000,000.00	825,000.00	2,000,000.00	2,000,000.00
25001001/22021008	Subscription To Professional Bodies			1,460,675.00	1,500,000.00	1,500,000.00	39,325.00	1,500,000.00	1,500,000.00
25001001/22021013	Promotion Examination By LGSB			3,175,000.00	4,000,000.00	4,000,000.00	825,000.00	4,000,000.00	4,000,000.00
25001001/22021014	Annual Budget Expenses and Administration			10,641,300.00	12,000,000.00	12,000,000.00	1,358,700.00	12,000,000.00	12,000,000.00
25001001/22021034	Benefit to Elected/Appointed Officials			26,657,270.00	27,380,000.00	27,380,000.00	722,730.00	8,000,000.00	4,000,000.00
25001001/22021035	Local Government Election			16,907,000.00	17,391,000.00	17,391,000.00	484,000.00	5,000,000.00	5,000,000.00
25001001/22021068	Monitoring and Evaluation			5,220,000.00	5,870,500.00	5,870,500.00	650,500.00	12,870,500.00	12,870,500.00
25001001/22021071	Remuneration of Traditional and Title Holders			14,752,000.00	15,500,000.00	15,500,000.00	748,000.00	15,500,000.00	15,500,000.00
25001001/22021076	Retirement Bond Redemption Fund			14,546,500.00	15,000,000.00	15,000,000.00	453,500.00	15,000,000.00	15,000,000.00
25001001/22021077	Local Government Reform			4,980,000.00	5,000,000.00	5,000,000.00	20,000.00	5,000,000.00	5,000,000.00
	Sub Total Overhead Cost		35,628,584.30	385,896,365.26	291,508,963.00	406,508,963.00	20,612,597.74	260,593,132.00	254,593,132.00
	Total Recurrent Expenditure		547,712,674.47	618,505,878.70	479,374,595.00	639,374,595.00	20,868,716.30	467,245,327.00	481,910,547.00
	15001001 - DEPARTMENT OF AGRIC & FORESTRY								
								
15001001/22020314	Provision of Service Materials			16,048,100.00	16,307,000.00	16,307,000.00	258,900.00	14,807,000.00	14,807,000.00
15001001/22020316	Purchase of Agro Chemicals/Purchase of Veterinary Drugs			1,750,000.00	1,874,500.00	1,874,500.00	124,500.00	1,874,500.00	1,874,500.00
15001001/22020318	Control of Keeping Animals			3,800,000.00	4,000,000.00	4,000,000.00	200,000.00	4,000,000.00	4,000,000.00
15001001/22020605	Cleaning &Fumigation Services			4,500,000.00	4,773,750.00	4,773,750.00	273,750.00	4,773,750.00	4,773,750.00
15001001/22021063	Promotion of Agric Prod. Preserva. packaging & Procesg			10,775,000.00	11,500,000.00	11,500,000.00	725,000.00	8,307,500.00	8,307,500.00
15001001/22040109	Grant To Communities/NGOs			2,971,000.00	3,000,000.00	3,000,000.00	29,000.00	3,000,000.00	3,000,000.00
	Sub Total Overhead Cost			39,844,100.00	41,455,250.00	41,455,250.00	1,611,150.00	36,762,750.00	36,762,750.00

Total Recurrent Expenditure			39,844,100.00	41,455,250.00	41,455,250.00	1,611,150.00	36,762,750.00	36,762,750.00
20001001 - DEPARTMENT OF FINANCE								

20001001/22020301	Office Stationeries/Computer Consumables		1,600,300.00					
20001001/22020305	Printing of Non Security Documents		361,000.00					
20001001/22020306	Printing of Security Documents		1,520,000.00					
20001001/22020710	Audit Fees		500,361.50					
20001001/22020901	Bank Charges (Other Than interest)		890,171.81					
20001001/22020902	Insurance for Local Government Property		1,218,943.73					
Sub Total Overhead Cost			6,090,777.04					
Total Recurrent Expenditure			6,090,777.04					
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE								

34001001/22020201	Electricity Charges		1,434,000.00	2,300,000.00	2,300,000.00	866,000.00	2,300,000.00	2,300,000.00
34001001/22020205	Settlement of Water Bill		698,000.00	1,000,000.00	1,000,000.00	302,000.00	1,000,000.00	1,000,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		1,749,600.60	6,112,500.00	6,200,000.00	87,500.00	6,200,000.00	6,200,000.00
34001001/22020403	Maintenance of Office Building Residential Qtrs		1,500,000.00					
34001001/22020405	Maintenance of Plants & Generators		1,894,875.90	2,000,000.00	2,000,000.00	105,124.10	2,000,000.00	2,000,000.00
34001001/22020406	Other maintenance Services		1,451,842.03	1,500,000.00	1,500,000.00	48,157.97	1,500,000.00	1,500,000.00
34001001/22020712	Fixed Assets Register Valuation and Tagnation		4,254,000.00	5,000,000.00	5,000,000.00	746,000.00		
34001001/22020801	Motor Vehicle Fuel Cost		300,000.00	304,500.00	304,500.00	4,500.00	304,500.00	304,500.00
34001001/22020803	Plant /Generator Fuel Cost		1,543,217.00	1,600,000.00	1,600,000.00	56,783.00	1,600,000.00	1,600,000.00
Sub Total Overhead Cost			3,249,600.60	17,688,434.93	19,904,500.00	2,216,065.07	14,904,500.00	14,904,500.00
Total Recurrent Expenditure			3,249,600.60	17,688,434.93	19,904,500.00	2,216,065.07	14,904,500.00	14,904,500.00
38001001 - DEPARTMENT OF BUDGET & PLANNING								

38001001/22020301	Office Stationeries/Computer Consumables		1,710,000.00					
Sub Total Overhead Cost			1,710,000.00					
Total Recurrent Expenditure			1,710,000.00					
17001001 - DEPARTMENT OF EDUCATION & SOCIAL DEVELOPMENT								

17001001/22021001	Refreshment & Meals		4,644,940.00	5,039,999.00	5,039,999.00	395,059.00	5,039,999.00	5,039,999.00

17001001/22021003	Publicity Advert & Briefing		358,000.00	3,684,936.99	4,000,000.00	4,000,000.00	315,063.01	4,000,000.00	4,000,000.00
17001001/22021009	Sporting Activities			6,157,750.00	7,000,000.00	7,000,000.00	842,250.00	9,000,000.00	9,000,000.00
17001001/22021018	Rural Women And Youth Empowerment Prog.		2,309,200.00						
17001001/22021021	Local Cultural Festival		2,000,000.00	3,580,000.00	4,500,000.00	4,500,000.00	920,000.00	4,500,000.00	4,500,000.00
17001001/22021022	Cultural and Festival of Arts			2,924,000.00	3,000,000.00	3,000,000.00	76,000.00	3,000,000.00	3,000,000.00
17001001/22021025	NYSC Allowance		2,839,700.00	2,453,000.00	2,500,000.00	2,500,000.00	47,000.00	2,500,000.00	2,500,000.00
17001001/22021042	Bursary Award & Edu. Dev.		1,777,072.00	5,481,975.00	2,500,000.00	5,500,000.00	18,025.00	2,500,000.00	2,500,000.00
17001001/22021043	Allowances to Religious Preachers		850,000.00						
17001001/22021045	Allowance to Adult Education Inst.		976,000.00						
17001001/22040109	Grant to Communities/NGOs		540,000.00						
Sub Total Overhead Cost			11,649,972.00	28,926,601.99	28,539,999.00	31,539,999.00	2,613,397.01	30,539,999.00	30,539,999.00
Total Recurrent Expenditure			11,649,972.00	28,926,601.99	28,539,999.00	31,539,999.00	2,613,397.01	30,539,999.00	30,539,999.00
21001001 - PRIMARY HEALTH CARE DEPT.									

21001001/21010101	Basic Salary		127,302,835.50		174,183,944.00	1,183,944.00	1,183,944.00	231,202,338.00	254,322,572.00
Sub Total - Personnel Cost			127,302,835.50		174,183,944.00	1,183,944.00	1,183,944.00	231,202,338.00	254,322,572.00
21001001/22020307	Drugs & Medical Supplies			9,511,000.00	9,654,600.00	9,654,600.00	143,600.00	9,654,600.00	9,654,600.00
21001001/22020708	Medical Consulting			4,444,000.00	5,000,000.00	5,000,000.00	556,000.00	5,000,000.00	5,000,000.00
21001001/22021027	IPDS			9,573,360.00	10,000,000.00	10,000,000.00	426,640.00	10,000,000.00	10,000,000.00
21001001/22021054	Comm. Direct Intervention			5,918,250.00	6,000,000.00	6,000,000.00	81,750.00	3,000,000.00	3,000,000.00
Sub Total Overhead Cost				29,446,610.00	30,654,600.00	30,654,600.00	1,207,990.00	27,654,600.00	27,654,600.00
Total Recurrent Expenditure			127,302,835.50	29,446,610.00	204,838,544.00	31,838,544.00	2,391,934.00	258,856,938.00	281,977,172.00
51001001 - TRADITIONAL OFFICE									

51003002/22021030	Miscellaneous Expenses		6,000,000.00						
Sub Total Overhead Cost			6,000,000.00						
Total Recurrent Expenditure			6,000,000.00						
61001001 - SOBA DEVELOPMENT AREA									

61002001 - YAKASAI DEVELOPMENT AREA									

61003001 - TURAWA DEVELOPMENT AREA									

MANDATORY DEDUCTIONS									

17001001/21010101	Contribution to Primary Education - Basic Salary		763,750,100.00	716,560,927.26	705,509,679.00	746,669,560.00	30,108,632.74	776,060,646.00	853,666,711.00
Total			763,750,100.00	716,560,927.26	705,509,679.00	746,669,560.00	30,108,632.74	776,060,646.00	853,666,711.00

SOCIAL BENEFITS								
.....								
ADMIN & FINANCE DEPARTMENT								
.....								
25001001/22010102	Contribution to Pension Fund	23,223,266.29	46,727,911.67	20,000,000.00	64,865,690.00	18,137,778.33	20,000,000.00	20,000,000.00
25001001/22010104	Severance Gratuity	12,000,000.00						
25001001/22010105	Other Pension Requirement		43,727,912.67		44,865,690.00	1,137,777.33		
Total		35,223,266.29	90,455,824.34	20,000,000.00	109,731,380.00	19,275,555.66	20,000,000.00	20,000,000.00

SOBA 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	2019	2020
DOMESTIC GRANTS								
.....								
FOREIGN GRANTS								
.....								
TRANSFER FROM RECURRENT BUDGET SURPLUS								
.....								
25001001/14010101 Transfer from CRF to CDF		380,060,823.40	716,803,447.47	717,110,184.00	794,110,184.00	77,306,736.53	851,964,400.00	676,635,175.00
OTHER CAPITAL RECEIPTS								
.....								
MISCELLANEOUS								
.....								
25001001/14020203 Paris Club Debt Recovery					241,792,035.00	241,792,035.00		
INTERNAL LOANS AND CREDITO								
.....								
EXTERNAL LOANS AND CREDITO								
.....								
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								
.....								
Grand Total Capital Receipts		380,060,823.40	716,803,447.47	717,110,184.00	1,035,902,219.00	319,098,771.53	851,964,400.00	676,635,175.00

SOBA LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL EXP. BY PROGRAM								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	2019	2020
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - ADMIN & FINANCE DEPT.								

25001001/23020113/01000001 Construction of Loading and Up-Loading of Cattle at Soba and			14,176,515.54	15,000,000.00	15,000,000.00	823,484.46	15,000,000.00	30,000,000.00
25001001/23020118/06000002 Constr / Prov.Of Public Toilets provision Of V.I.P Toilet		141,501,668.48	4,200,000.00	5,000,000.00	5,000,000.00	800,000.00	5,000,000.00	5,000,000.00
25001001/23030124/06000003 Rehabilitation & Repairs of Market			10,500,000.00	12,000,000.00	12,000,000.00	1,500,000.00	24,000,000.00	24,000,000.00
25001001/23020104/06000004 Fencing of Cemetry			5,000,000.00	9,500,000.00	9,500,000.00	4,500,000.00	9,500,000.00	9,500,000.00
25001001/23020127/11000001 Construction/Provision of ICT Rooms & Purchase of Computer &				3,000,000.00	3,000,000.00	3,000,000.00	6,000,000.00	
25001001/23010105/13000001 Purchase Of Toyota Camry & 46 Peugeot For Official Used		9,726,050.00						
25001001/23010112/13000002 Supply of Office Furniture & Fittings for Offices in the L/G			3,697,700.00	4,400,000.00	4,400,000.00	702,300.00	8,800,000.00	4,400,000.00
25001001/23010113/13000004 To Purchase Computers for Keeping & Updating Information				3,500,000.00	3,500,000.00	3,500,000.00	7,000,000.00	3,500,000.00
25001001/23020101/13000005 Constr. of Computers room for Dept. of Budget Planning etc		1,641,756.40	25,250,000.00	11,130,000.00	31,130,000.00	5,880,000.00	28,260,000.00	14,130,000.00
25001001/23020104/13000006 Fencing of Local Government Seceriat			13,394,000.00	20,000,000.00	20,000,000.00	6,606,000.00	40,000,000.00	20,000,000.00
25001001/23030121/13000007 Rehab / Repairs Of Local Govt. Secretariat		9,965,767.00						
25001001/23030121/13000008 Local Government Secretariat			6,797,719.90	7,630,000.00	7,630,000.00	832,280.10		
25001001/23030103/13000009 Rehabilitation and Repairs of Residential Building			4,000,000.00	5,027,200.00	5,027,200.00	1,027,200.00	10,054,200.00	5,027,200.00
25001001/23020101/13000010 Construction of 3No Police Outpost at Richifa Kinkiba & Danw					33,200,000.00	33,200,000.00		
25001001/23010105/13000011 Purchase of Toyota Hilux for Project Monitoring & Motor Ccycl					25,000,000.00	25,000,000.00		
Total		162,835,241.88	87,015,935.44	96,187,200.00	174,387,200.00	87,371,264.56	153,614,200.00	115,557,200.00
15001001 - AGRICULTURE & FORESTRY DEPT.								

15001001/23010127/01000012	Supply of Irrigation Pumps for Dry Season Farming Prog.			10,220,100.00	12,000,000.00	12,000,000.00	1,779,900.00	9,000,000.00	9,000,000.00
15001001/23010127/01000013	Provision of Fuel Plantation / Economic Trees			3,950,000.00	8,000,000.00	8,000,000.00	4,050,000.00	8,000,000.00	16,000,000.00
15001001/23010124/01000014	Purchase of Agro Chemicals			5,230,000.00	6,000,000.00	6,000,000.00	770,000.00	6,000,000.00	
15001001/23050101/01000018	Vocational and Skill Development			11,000,000.00	13,000,000.00	13,000,000.00	2,000,000.00	26,000,000.00	39,000,000.00
15001001/23030112/01000019	Rehabilitation / Repairs of Veterinary Clinic at Kwasallo			2,005,300.00	2,500,000.00	2,500,000.00	494,700.00	2,500,000.00	2,500,000.00
15001001/23010127/01000022	Purchase Of Agricultural Equipment			9,884,000.00	10,000,000.00	10,000,000.00	116,000.00	20,000,000.00	20,000,000.00
15001001/23020104/01000023	Provision for Demarcation of Livestock Route Soba & Maigana			10,839,000.00	11,800,000.00	11,800,000.00	961,000.00	5,900,000.00	11,800,000.00
15001001/23020113/01000024	Mini Slaughter House at Dinya & Gamagira			11,610,400.00	15,000,000.00	15,000,000.00	3,389,600.00		15,000,000.00
15001001/23020118/01000025	Construction of Rice Milling Industry at Soba & Maigana			19,500,206.40	20,000,000.00	20,000,000.00	499,793.60	40,000,000.00	20,000,000.00
15001001/23050101/01000026	SHAWN II Programme			6,233,000.00	7,000,000.00	7,000,000.00	767,000.00	7,000,000.00	7,000,000.00
15001001/23020113/01000027	Mini Slaughter House at Dinya & Gamagira			2,500,000.00	3,000,000.00	3,000,000.00	500,000.00	3,000,000.00	3,000,000.00
15001001/23010101/06000001	Land Compensation			3,243,200.00	6,000,000.00	6,000,000.00	2,756,800.00	12,000,000.00	18,000,000.00
15001001/23030103/06000002	Rehab/Rep of Fertilizer Store renovatn of Damaged Fertilizer			3,400,000.00	6,446,000.00	6,446,000.00	3,046,000.00		
15001001/23020104/06000003	Constr / Provision of Careteria for local Government Staff			3,500,000.00	10,200,000.00	10,200,000.00	6,700,000.00	8,400,000.00	4,200,000.00
15001001/23030104/10000001	Rahabilitation and Repairs of Earth DAM at Maigana			7,698,600.00	20,000,000.00	20,000,000.00	12,301,400.00	20,000,000.00	20,000,000.00
Total				110,813,806.40	150,946,000.00	150,946,000.00	40,132,193.60	167,800,000.00	185,500,000.00
20001001 - FINANCE & SUPPLY									

34001001 - WORKS & INFRASTRUCTURE DEPT.									

34001001/23020113/01000003	Constr/ Prov. of Slaughter Slabs mini Slaught at Soba Town	4,535,517.52							
34001001/23020118/06000002	Construction/Provision of Infrastructure(Refurmd to State Go					88,992,035.00	88,992,035.00		
34001001/23020114/09000024	Construction / Provision of Drainage across the Local Gov't	12,062,357.93	30,552,923.61	31,000,000.00	31,000,000.00	447,076.39	18,000,000.00	18,000,000.00	
34001001/23020114/09000025	Construction/Provision of Drilage 750M at Gimba & Yakasai		19,800,200.00		20,000,000.00	199,800.00			
34001001/23020105/10000001	Construction/Provision of Boreholes		1,624,668.55	1,750,000.00	1,750,000.00	125,331.45			

34001001/23020105/10000003	Construction/Provision of Boreholes at Ang. Danbaba	750,000.00						
34001001/23020118/10000006	Construction/Provision of Boreholes at Ang. Fudu	750,000.00						
34001001/23020105/10000078	Construction / Provision Of Tube Wells	800,000.00	1,500,000.00	1,500,000.00	1,500,000.00		1,500,000.00	
34001001/23020105/10000081	Construction of Bore Holes Across the L.G		25,469,837.05	26,000,000.00	26,000,000.00	530,162.95	52,000,000.00	26,000,000.00
34001001/23020105/10000082	Water Facilities		9,697,000.00	10,000,000.00	10,000,000.00	303,000.00	20,000,000.00	10,000,000.00
34001001/23020105/10000083	Construction of Earth DAM at Garu Ward		10,439,484.60	32,742,224.00	30,742,224.00	20,302,739.40	67,444,449.00	32,722,224.00
34001001/23020101/13000011	Reconstr of Local Government Secretariat Phase I		14,047,647.40	14,500,000.00	14,500,000.00	452,352.60	29,000,000.00	14,500,000.00
34001001/23010105/13000029	Purchase of Motor Vehicle 8 No Hilux for Budget Office and S		3,869,400.00	25,500,000.00	25,500,000.00	21,630,600.00	25,500,000.00	25,500,000.00
34001001/23020103/14000001	Completion of Electrical Project at Ang. Idi Soba	1,150,000.00						
34001001/23020103/14000002	Completion of Electrical Project at Ang. Kingu Dankande	850,000.00						
34001001/23020103/14000003	Completion of Electrical Project at Chidau	6,045,952.00						
34001001/23020103/14000004	Electrifying Local Govt. Secretariat	5,000,000.00						
34001001/23010119/14000005	Rural Electrification Across the Local Government		50,656,447.30	131,289,898.00	140,089,898.00	89,433,450.70	131,289,898.00	131,289,898.00
34001001/23014015/14000015	Power Generation		4,119,856.00	4,550,000.00	4,550,000.00	430,144.00	4,550,000.00	9,100,000.00
34001001/23020123/14000018	Install. Of Solar Street Lights @ LG Secretariat	23,640,852.51		7,000,000.00	200,000.00	200,000.00	20,000,000.00	10,000,000.00
34001001/23010119/14000039	Purchase of Transformers to Supply 7 NOS Sets of 300KVA		13,895,264.00	15,000,000.00	15,000,000.00	1,104,736.00	20,000,000.00	20,000,000.00
34001001/23020103/14000042	Construction / Provision of Rural Electricity awai-Richifa	20,274,193.42						
34001001/23020103/14000049	Constr/Prov Of Rural Electricity tudun Wadan Garu Kagadam/D	71,683,730.41						
34001001/23020103/14000051	Vandalization of Electrification		21,480,626.60	21,806,127.00	21,806,127.00	325,500.40	21,806,127.00	21,806,127.00
34001001/23020114/17000001	Construction of Feeder Road at Bye Pass Phase 1 Soba		35,975,994.62	31,451,315.00	36,451,315.00	475,320.38	31,451,315.00	31,451,315.00
34001001/23020118/17000003	Construction of Feeder Road at Tashan Nabargi	19,970,969.82						
34001001/23020118/17000006	Construction of Small Bridge at Ang. Dna'lya Bayaro	2,472,800.00						
34001001/23020118/17000009	Construction of Small Bridge at Ang. Maidoki Farinkasa	2,888,470.44						
34001001/23020114/17000035	Construction of Small Bridge at Sobawa		3,719,597.69	15,451,315.00	15,451,315.00	11,731,717.31	15,451,315.00	15,451,315.00
34001001/23020114/17000058	Const. of Feeder Road at Bye Pass Phase 1 Soba		13,026,750.52	17,800,000.00	17,800,000.00	4,773,249.48	25,600,000.00	12,800,000.00

34001001/23020118/17000065 Const. of [2Nos] Single Rings Culverts at N18 Each			9,814,469.21	20,500,000.00	20,500,000.00	10,685,530.79	25,500,000.00	
34001001/23020114/17000087 Construction / Provision of Roads tashan Maigana to Kwadaro		30,090,057.00						
34001001/23030113/17000092 Rehab/Rep - Roads feeder Roads Dinya/Alhazawa - Turawa/Garu			45,807,201.66	46,000,000.00	46,000,000.00	192,798.34	32,500,000.00	65,000,000.00
34001001/23030113/17000093 Rehabilitation and Repairs of Pot Holes From Yakasai to Raha			7,630,000.00	19,000,000.00	19,000,000.00	11,370,000.00	38,000,000.00	19,000,000.00
34001001/23020114/17000094 Construction of Feeder Road at Tudun Wadan Garu Alhazawa D			19,725,572.45	22,500,000.00	22,500,000.00	2,774,427.55	45,000,000.00	22,500,000.00
34001001/23020114/17000095 Construction of Small Bridge at Turawa					4,500,000.00	4,500,000.00		
34001001/23020114/17000096 Construction/Provision of Roads (3Kil) at Gamagira					70,100,000.00	70,100,000.00		
Total		202,964,901.05	342,852,941.26	495,340,879.00	683,932,914.00	341,079,972.74	624,593,104.00	485,120,879.00
38001001 - DEPARTMENT OF BUDGET & PLANNING								
.....								
17001001 - DEPARTMENT OF EDUCATION & SOCIAL DEVELOPMENT								
.....								
17001001/23010124/05000001 Purchase of Teaching/Learning Aid Equipment		2,430,665.50	34,258,000.00	35,000,000.00	35,000,000.00	742,000.00		
17001001/23030106/05000027 Rehab./Repairs of LEA Primary Schools in the [II] Wards			101,880,216.87	50,555,000.00	102,555,000.00	674,783.13		
17001001/23010124/05000028 Purch of Classroom Furniture across the Local Govt 11 Wards		11,830,014.97						
17001001/23010124/05000030 Purchase of Comm. Dev. Materials			5,108,500.00	5,240,000.00	5,240,000.00	131,500.00		
17001001/23020107/05000031 Construction of 1 Block of 2 Class Rooms at Soba District			4,779,732.50	5,350,200.00	5,350,200.00	570,467.50	5,350,200.00	5,350,200.00
17001001/23020107/05000032 Construction of 1 Block of Class Rooms at Maigana District			3,800,000.00	4,116,000.00	4,116,000.00	316,000.00	8,232,000.00	8,232,000.00
17001001/23050101/11000001 Information Gadget			500,000.00	5,000,000.00	5,000,000.00	4,500,000.00	5,000,000.00	5,000,000.00
Total		14,260,680.47	150,326,449.37	105,261,200.00	157,261,200.00	6,934,750.63	18,582,200.00	18,582,200.00
21001001 - PRIMARY HEALTH CARE DEPARTMENT								
.....								
21001001/23010112/04000011 Furn. & Purch of Hospital Equip to 5No Clinic (Access the LG			9,074,715.00	10,000,000.00	10,000,000.00	925,285.00	20,000,000.00	10,000,000.00
21001001/23010122/04000017 Purchase of Test Kits for PHC			3,200,000.00	5,500,000.00	5,500,000.00	2,300,000.00	5,500,000.00	

21001001/23020106/04000029 Construction of Primary Health Care Agency Across the L.G			4,520,100.00	8,000,000.00	8,000,000.00	3,479,900.00	26,000,000.00	26,000,000.00
21001001/23020106/04000030 Construction of Primary Health Care Agency Office at the L.G			8,999,500.00	10,000,000.00	10,000,000.00	1,000,500.00		
Total			25,794,315.00	33,500,000.00	33,500,000.00	7,705,685.00	51,500,000.00	36,000,000.00
SOBA DAWA DEVELOPMENT AREA								
.....								
YAKASAI DEVELOPMENT AREA								
.....								
TURAWA DEVELOPMENT AREA								
.....								



◆ **REPORT** ◆

OF THE

AUDITOR-GENERAL

FOR LOCAL GOVERNMENTS

ON THE

ACCOUNTS

OF

ZANGON KATAF LOCAL GOVERNMENT

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

◆ **PRESENTED TO THE** ◆

KADUNA STATE HOUSE OF ASSEMBLY



ANNUAL ACCOUNTS 2018

ZANGON KATAF LOCAL GOVERNMENT

◆ PROFILE ◆

HON. ELIAS A.G. MANZA (PhD)	:	CHAIRMAN
HON. YAKUBU TONAK	:	VICE CHAIRMAN
ELISHA D. SAKO	:	SECRETARY

MANAGEMENT STAFF

HARUNA SALLAH	:	DIRECTOR ADMIN & FINANCE
HENRY BAINTA	:	DEP. DIR. ADMIN & FINANCE
MRS. ASABE E.T. GIWA	:	DIR.AGRIC & NATURAL RES.
SUNDAY MUSA JARUMI	:	DIRECTOR WORKS
MRS. AFINIKI DANGIWA	:	DIR. EDUC. & SOCIAL DEVT

RECORD KEEPING

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provision 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 Local Government received the sum of two billion, six hundred and ninety-four million, four hundred and eight thousand, three hundred and ninety-five Naira, forty-four kobo (N2,694,408,395.44) only from the following sources:

Statutory allocation	-	N2,173,476,811.68	80.67%
Value Added Tax	-	384,325,576.68	14.26%
Independent Revenue	-	12,398,000.00	00.46%
Below the line receipts	-	124,208,007.44	04.61%
Total	=	N2,694,408,395.44	100.00%

The above analysis shows that statutory allocation and value added tax both from the federation account constitute 94.93% of total receipts. Internally generated revenue on the other hand contributed only 0.46% of total receipts which implies that the Local Government solely depends on the federation account. This is not healthy at all. This is more worrisome that out of a budget of N37,300,000.00 only N12,398,000.00 was realized which is only 33% of the projected revenue. The management and consultant should work harder towards achieving the revenue target.

PAYMENTS

Total payments during the year amounted to two billion, four hundred and twenty-seven million, four hundred and twenty-seven thousand, one hundred and fifty-three naira, thirteen kobo (N2,427,427,153.13) only. This is made up of:

Recurrent expenditure	-	N1,377,447,875.18	57%
Capital Expenditure	-	1,049,979,277.95	43%
	=	N2,427,427,153.13	100%

The above presentation shows that 57% went on recurrent expenditure while 43% went a capital expenditure. This is a very positive development and this tempo should be sustained and improved on.

STATEMENT OF ASSETS AND LIABILITIES

i. Treasuries and Banks

UBA Main Account	A/c	1019192519	N240,956,928.93
UBA Capital Account	A/c	1019898268	N104,813,070.75
			N345,709,999.68

The Local Government Treasury had no cash at hand, but the two UBA bank accounts had a total of N345,769,999.68 credit balances in them. This has been verified from the Bank certificates. This also conforms with the cashless policy of the Government.

INVESTMENTS

The total book value of the Local Government's investments stood at N11,727,499.00. However most of the companies invested in are moribund; and therefore the market value of these investments is nothing to write home about. I have advised severally that the value of the dead company's shares be written off the books so as to reflect a fair position of the investments currently.

ADVANCES

All advances have been retired

DEPOSITS

All third party deposits have been similarly retired.

ZANGON KATAF LOCAL GOVERNMENT							
Consolidated Financial Summary							
	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
Opening Balance	15,142,226.70	78,788,757.37	285,484,697.00	285,484,697.00	206,695,939.63	157,234,312.00	200,000,000.00
RECEIPTS							
Statutory Allocation	2,150,830,476.82	2,557,802,388.36	2,092,254,001.00	2,595,358,953.00	37,556,564.64	1,811,030,301.00	2,080,000,000.00
Internally Generated Revenue	1,912,825.37	12,398,000.00	37,300,000.00	37,300,000.00	24,902,000.00	40,500,000.00	42,627,273.00
BTL Receipts	72,104,763.79	124,208,007.08			124,208,007.08		
Total Recurrent Year Receipts	2,224,848,065.98	2,694,408,395.44	2,129,554,001.00	2,632,658,953.00	61,749,442.44	1,851,530,301.00	2,122,627,273.00
Total Projected Funds Available	2,239,990,292.68	2,773,197,152.81	2,415,038,698.00	2,918,143,650.00	144,946,497.19	2,008,764,613.00	2,322,627,273.00
Recurrent Expenditure: Economic Classification:							
Employees Compensation	1,319,389,613.77	922,830,582.27	1,015,873,936.00	926,477,350.00	3,646,767.73	1,555,000,000.00	1,575,000,000.00
Social Benefits	384,072,727.22		33,609,000.00	134,000,324.00	134,000,324.00	65,000,000.00	65,000,000.00
Overhead Costs	206,104,633.67	330,360,285.83	230,723,964.00	335,187,019.00	4,826,733.17	192,547,599.00	192,547,599.00
Service Wide Vote		49,000.00	10,000,000.00	84,986,814.00	84,937,814.00	8,000,000.00	8,000,000.00
BTL Payments	72,104,763.79	124,208,007.08			124,208,007.08		
Total Recurrent Payments	1,981,671,738.45	1,377,447,875.18	1,290,206,900.00	1,480,651,507.00	103,203,631.82	1,820,547,599.00	1,840,547,599.00
Capital Expenditure: Programme Classification:							
01 Economic Empowerment Through Agriculture		81,426,490.48	98,600,000.00	135,100,000.00	53,673,509.52		
04 Improvement to Human Health		68,050,187.62	94,800,000.00	94,800,000.00	26,749,812.38		
05 Enhancing Skills and Knowledge		56,026,700.80	56,360,000.00	71,660,000.00	15,633,299.20		
06 Housing and Urban Development	2,308,148.67	26,581,943.12	39,250,000.00	39,250,000.00	12,668,056.88		
09 Environmental Improvement		122,313,114.67	157,127,203.00	176,042,742.00	53,729,627.33		
10 Water Resources and Rural Development	2,747,000.80	68,715,491.66	61,828,808.00	81,828,808.00	13,113,316.34		
11 Information Communication & Technology		4,783,375.00	10,500,000.00	10,500,000.00	5,716,625.00		
12 Growing the Private Sector	10,186,484.41	15,000,000.00		22,094,806.00	7,094,806.00		
13 Reform of Government and Governance	57,757,048.35	208,028,224.20	152,671,163.00	288,021,163.00	79,992,938.80		
14 Power	40,428,553.34	361,496,247.68	423,072,362.00	465,572,362.00	104,076,114.32		
17 Road	66,102,561.29	37,557,502.72	30,622,262.00	52,622,262.00	15,064,759.28		
Total Capital Expenditure by Programme	179,529,796.86	1,049,979,277.95	1,124,831,798.00	1,437,492,143.00	387,512,865.05		
Total Expenditure (Budget Size)	2,161,201,535.31	2,427,427,153.13	2,415,038,698.00	2,918,143,650.00	490,716,496.87	1,820,547,599.00	1,840,547,599.00
Budget Surplus/(Deficit)	78,788,757.37	345,769,999.68			345,769,999.68	188,217,014.00	482,079,674.00
Financing of Deficit by Borrowing							
Closing Balance	78,788,757.37	345,769,999.68			345,769,999.68	188,217,014.00	482,079,674.00

ZANGON KATAF LOCAL GOVERNMENT				
CASH FLOW STATEMENT				
FOR THE PERIOD ENDED 31/12/2018				
	Note	Actual		Actual
		2018		2017
Cash Flow from Operating Activities				
Statutory Allocation		2,173,476,811.68		1,692,609,556.67
Value Added Tax		384,325,576.68		458,220,920.15
Independent Revenue	1	12,398,000.00		1,912,825.37
BTL Receipts	2	124,208,007.08		72,104,763.79
Total Receipts		2,694,408,395.44		2,224,848,065.98
Payments				
Compensation of Employees	3	922,830,582.27		1,319,389,613.77
Social Benefits	4			384,072,727.22
Servicewide vote		49,000.00		
Overhead Cost	5	330,360,285.83		206,104,633.67
Below-The-Line Payments	6	124,208,007.08		72,104,763.79
Total Payments		1,377,447,875.18		1,981,671,738.45
Net Cash Flow from Operating Activities		1,316,960,520.26		243,176,327.53
Cash Flow from Investing Activities				
Economic Empowerment Through Agriculture		81,426,490.48		
Improvement to Human Health		68,050,187.62		
Enhancing Skills and Knowledge		56,026,700.80		
Housing and Urban Development		26,581,943.12		2,308,148.67
Environmental Improvement		122,313,114.67		
Water Resources and Rural Development		68,715,491.66		2,747,000.80
Information and Communication Technology		4,783,375.00		
Growing the Private Sector		15,000,000.00		10,186,484.41
Reform of Government and Governance		208,028,224.20		57,757,048.35
Power		361,496,247.68		40,428,553.34
Road		37,557,502.72		66,102,561.29
Net Cash Flow from Investment	7	1,049,979,277.95		179,529,796.86
Cash Flow from Financing Activities				
Net Surplus(Deficit) for the Year		266,981,242.31		63,646,530.67
Opening Balance		78,788,757.37		15,142,226.70
Closing Balance	8	345,769,999.68		78,788,757.37
Note 1 - Independent Revenue				

Fees			394,000.00
Sales			163,700.00
Earnings			1,136,100.00
Investment Income			2,441.70
Miscellaneous Revenue		12,398,000.00	216,583.67
Total		12,398,000.00	1,912,825.37
Note 2 - BTL Receipts			

With holding Taxes due to FIRS			7,435,884.75
VAT due to FIRS			4,935,884.75
PAYE Taxes due to State Board of Internal Revenue		12,345,441.69	29,065,028.03
Union Deductions		40,912,421.36	292,419.00
10% Contract Retention Fees			4,223,979.00
NULGE Deductions		2,742,425.58	2,442,654.59
MHWU Deductions			562,237.49
PDP Contribution			75,702.63
Monthly Repayment by LG Staff			57,541.63
Sharp Sharp Loan		24,329,792.32	11,345,887.57
Personal Loan Deductions		1,000,000.00	
NUT		7,762,431.38	9,807,385.52
ENDWELL		20,223,048.88	
Credit Direct			1,135,158.83
National Housing Fund (NHF)		2,510,437.52	
AOPSHON		12,382,008.35	725,000.00
Total		124,208,007.08	72,104,763.79
Note 3 - Compensation of Employees			

Contribution for Primary Teachers Salaries		446,679,414.40	931,856,891.92
Local Government Staff	3A	476,151,167.87	387,532,721.85
Total		922,830,582.27	1,319,389,613.77
Note 3A - Local Government Staff			

Zangon Kataf Local Govt		476,151,167.87	387,532,721.85
Total		476,151,167.87	387,532,721.85
Note 4 - Social Benefits			

Contribution to Local Government Pension Fund			384,072,727.22
Total			384,072,727.22
Note 5 - Overhead Costs			

Transport and Travelling		25,179,200.00	7,052,673.49
Utilities		730,776.34	2,660,782.21
Material and Supplies		53,403,230.00	13,475,540.52
Maintenance Services		5,091,000.00	7,588,036.99
Training		23,000,000.00	12,026,012.39
Other Services		75,208,319.00	59,182,458.93
Consulting & Professional Services		13,493,000.00	617,000.00
Fuel and Lubriants		798,500.00	
Financial Charges		1,150,000.00	2,560,826.76
Miscellaneous Expenses		132,306,260.49	100,941,302.38
Total		330,360,285.83	206,104,633.67
Note 6 - Below the Line Payments			

WHT			7,435,884.75
Vat due to FIRS			4,935,884.75
PAYE Deductions Remittances to BIR		12,345,441.69	29,065,028.03
Union Deductions		40,912,421.36	292,419.00
10% Contract Retention Fees			4,223,979.00
NULGE Deductions		2,742,425.58	2,442,654.59
MHWU Deductions			562,237.49
PDP Contribution			75,702.63
Monthly Repayment by LG Staff			57,541.63
Sharp Sharp Loan		24,329,792.32	11,345,887.57
Personal Loan Remittances		1,000,000.00	
NUT		7,762,431.38	9,807,385.52
ENDWELL		20,223,048.88	
Credit Direct			1,135,158.83
National Housing Fund (NHF)		2,510,437.52	
AOPSHON		12,382,008.35	725,000.00
Total		124,208,007.08	72,104,763.79
Note 7 - Net Cash From Investing Activities by Location			

Gora Ward		81,952,366.69	2,964,512.09
Gidan Jatau Ward		34,518,147.56	25,268,785.04
Zonzon Ward		58,151,718.54	23,201,785.84
Kamantan Ward		120,289,238.65	15,036,300.90
Madakiya Ward		99,723,282.71	5,592,067.90
Zonkwa Ward		423,965,458.55	100,877,450.82
Ungwan Rimi Ward		52,203,154.53	3,687,347.50
Ungwan Gaiye Ward		89,985,946.31	
Kamaru/Ikulu Ward		28,371,322.46	418,000.00
Zango Urban Ward		36,175,995.20	2,483,546.77

Zaman Dabo Ward		14,567,646.75		
Total		1,039,904,277.95		179,529,796.86
Note 8 - Closing Balance				

UBA - Main Account		240,956,928.93		78,788,757.37
UBA - Capital Main Accounts		104,813,070.75		
Sub Total: Cash and Bank		345,769,999.68		78,788,757.37
Total Consolidated Cash & Bank Balances		345,769,999.68		78,788,757.37

ZANGON KATAF LOCAL GOVERNMENT				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31/12/2018				
	Note	Actual		Actual
		2018		2017
ASSETS:				

Liquid Assets				

Treasuries and Banks	8	345,769,999.68		78,788,757.37
Sub Total		345,769,999.68		78,788,757.37
Investments and Other Assets				

Investments	9	11,727,499.00		11,727,499.00
Sub Total		11,727,499.00		11,727,499.00
Total Assets		357,497,498.68		90,516,256.37
Public Funds:				

Consolidated Revenue Fund	11	345,769,999.68		78,788,757.37
Capital Development Fund	12			
Other Funds		11,727,499.00		11,727,499.00
Sub - Total: Public Funds		357,497,498.68		90,516,256.37
LIABILITIES:				

Liability Over Assets				
Public Funds + Liabilities		357,497,498.68		90,516,256.37
Note 8 - Treasuries and Banks				

UBA - Main Account		240,956,928.93		78,788,757.37
UBA - Capital Main Accounts		104,813,070.75		
Total		345,769,999.68		78,788,757.37
Note 9 - Investments				

Renovation of Clinics		1,333,333.00		1,333,333.00
Purchase of Hospital Equipment		127,500.00		127,500.00
Purchase of Drug for Outbreak		666,666.00		666,666.00
Urban Development Bank		500,000.00		500,000.00
Jama'a Bakery Kafanchan		100,000.00		100,000.00
Nigerian Universal Bank		2,000,000.00		2,000,000.00
Global Bank		500,000.00		500,000.00
Unity (Former Intercity) Bank Plc		5,500,000.00		5,500,000.00
NUB Int'l Bank Plc		1,000,000.00		1,000,000.00
Total		11,727,499.00		11,727,499.00
Note 10 - Advances				
Note 11 - Consolidated Revenue Fund				
Opening Balance		78,788,757.37		15,142,226.70
Add/(Less) Net Recurent Surplus/(Deficit)		266,981,242.31		63,646,530.67
Closing Balance		345,769,999.68		78,788,757.37
Note 12 - Capital Development Fund				
Note 13 - Internal Loans				
Note 14 - Outstanding Deposits				

ZANGON KATAF LOCAL GOVERNMENT								
STATEMENT OF CONSOLIDATED REVENUE FUND								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed 2019	Proposed 2020
Opening Balance		15,142,226.70	78,788,757.37			78,788,757.37		
Add: Recurrent Receipts:								
Statutory Allocation		1,493,633,996.58	2,072,900,403.55	1,621,536,462.00	1,621,536,462.00	451,363,941.55	1,326,047,544.00	1,500,000,000.00
Share of VAT		458,220,920.15	384,325,576.68	451,481,845.00	451,481,845.00	67,156,268.32	423,957,067.00	500,000,000.00
Excess Crude		61,842,078.15	16,146,308.91			16,146,308.91		
NNPC Refunds			3,875,114.14			3,875,114.14		
Stabilization Fund Receipts		5,567,692.73						
Refund from Paris Club					503,104,952.00	503,104,952.00		
10% IGR State Contribution				19,235,694.00	19,235,694.00	19,235,694.00	61,025,690.00	80,000,000.00
Exchange Rate Difference		129,967,134.57	24,153,854.11			24,153,854.11		
Share of Excess PPT		1,598,654.64						
Share of Forex Equalization			50,931,794.34			50,931,794.34		
Excess Bank Charges Recovered			5,469,336.63			5,469,336.63		
Sub Total: Statutory Allocation		2,150,830,476.82	2,557,802,388.36	2,092,254,001.00	2,595,358,953.00	37,556,564.64	1,811,030,301.00	2,080,000,000.00
Direct Taxes	15			500,000.00	500,000.00	500,000.00	700,000.00	1,000,000.00
Licenses	16			100,000.00	100,000.00	100,000.00	200,000.00	300,000.00
Rates	17			800,000.00	800,000.00	800,000.00	850,000.00	900,000.00
Fees	18	394,000.00		23,600,000.00	23,600,000.00	23,600,000.00	26,250,000.00	27,427,273.00
Sales	20	163,700.00						
Earnings	21	1,136,100.00		12,300,000.00	12,300,000.00	12,300,000.00	12,500,000.00	13,000,000.00
Investment Income	25	2,441.70						
Miscellaneous	27	216,583.67	12,398,000.00			12,398,000.00		
Sub-Total: Independent Revenue		1,912,825.37	12,398,000.00	37,300,000.00	37,300,000.00	24,902,000.00	40,500,000.00	42,627,273.00
Below The Line Receipts	29	72,104,763.79	124,208,007.08			124,208,007.08		
Total Recurrent Receipts		2,224,848,065.98	2,694,408,395.44	2,129,554,001.00	2,632,658,953.00	61,749,442.44	1,851,530,301.00	2,122,627,273.00
Total Funds Available		2,239,990,292.68	2,773,197,152.81	2,129,554,001.00	2,632,658,953.00	140,538,199.81	1,851,530,301.00	2,122,627,273.00
Less Recurrent Payments:								
Salaries Wages and Allowances	30	1,319,389,613.77	922,830,582.27	1,015,873,936.00	926,477,350.00	3,646,767.73	1,555,000,000.00	1,575,000,000.00
Social Benefits		384,072,727.22		33,609,000.00	134,000,324.00	134,000,324.00	65,000,000.00	65,000,000.00
Overhead Cost	31	206,104,633.67	330,360,285.83	230,723,964.00	335,187,019.00	4,826,733.17	192,547,599.00	192,547,599.00
Service Wide Vote			49,000.00	10,000,000.00	84,986,814.00	84,937,814.00	8,000,000.00	8,000,000.00
BTL Payments	32	72,104,763.79	124,208,007.08			124,208,007.08		
Total Recurrent Payments		1,981,671,738.45	1,377,447,875.18	1,290,206,900.00	1,480,651,507.00	103,203,631.82	1,820,547,599.00	1,840,547,599.00
Net Recurrent Funds before Transfers		258,318,554.23	1,395,749,277.63	839,347,101.00	1,152,007,446.00	243,741,831.63	30,982,702.00	282,079,674.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		179,529,796.86	1,049,979,277.95	839,347,101.00	1,152,007,446.00	102,028,168.05		

Total Appropriations/Tranfers		179,529,796.86	1,049,979,277.95	839,347,101.00	1,152,007,446.00	102,028,168.05		
Closing Balance		78,788,757.37	345,769,999.68			345,769,999.68	30,982,702.00	282,079,674.00
Note 16 - Licenses								

Bicycle License				100,000.00	100,000.00	100,000.00	200,000.00	300,000.00
Total				100,000.00	100,000.00	100,000.00	200,000.00	300,000.00
Note 17 - Rates								

Tenement Rate				800,000.00	800,000.00	800,000.00	850,000.00	900,000.00
Total				800,000.00	800,000.00	800,000.00	850,000.00	900,000.00
Note 18 - Fees								

Slaughter Fees				2,100,000.00	2,100,000.00	2,100,000.00	2,200,000.00	2,500,000.00
Contract Registration Fees		60,000.00						
Advertising Fees				2,000,000.00	2,000,000.00	2,000,000.00	3,700,000.00	2,777,273.00
Customary Right of Occupancy Fees				2,100,000.00	2,100,000.00	2,100,000.00	2,200,000.00	2,500,000.00
Birth/Death Registration Fees				300,000.00	300,000.00	300,000.00	350,000.00	450,000.00
Business Trade Operating Fees		199,000.00						
Timber & Forest Fees		135,000.00						
Kiosk Fees				15,500,000.00	15,500,000.00	15,500,000.00	16,000,000.00	17,000,000.00
Native Liquor Fees				1,400,000.00	1,400,000.00	1,400,000.00	1,500,000.00	1,700,000.00
Domestic Animal Fee				200,000.00	200,000.00	200,000.00	300,000.00	500,000.00
Total		394,000.00		23,600,000.00	23,600,000.00	23,600,000.00	26,250,000.00	27,427,273.00
Note 19 - Fines								

Note 20 - Sales								

Proceeds from Sales of Drugs & Medications		16,000.00						
Sales of Indigene Certificate		147,700.00						
Total		163,700.00						
Note 21 - Earnings								

Earning from Market		1,136,100.00		9,500,000.00	9,500,000.00	9,500,000.00	9,600,000.00	10,000,000.00
Earning from Motor Park				2,800,000.00	2,800,000.00	2,800,000.00	2,900,000.00	3,000,000.00
Total		1,136,100.00		12,300,000.00	12,300,000.00	12,300,000.00	12,500,000.00	13,000,000.00
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

.....								
Note 24 - Repayment								
.....								
Note 25 - Investment Income								
.....								
Dividends Received		2,441.70						
Total		2,441.70						
Note 26 - Interest								
.....								
Note 27 - Miscellaneous								
.....								
Recovery of Loses and Overpayment			11,398,000.00			11,398,000.00		
Unclaimed Salary		216,583.67	1,000,000.00			1,000,000.00		
Total		216,583.67	12,398,000.00			12,398,000.00		
Note 29 - BTL Receipts								
.....								
With holding Taxes due to FIRS		7,435,884.75						
VAT due to FIRS		4,935,884.75						
PAYE Taxes due to State Board of Internal Revenue		29,065,028.03	12,345,441.69			12,345,441.69		
Union Deductions		292,419.00	40,912,421.36			40,912,421.36		
10% Contract Retention Fees		4,223,979.00						
NULGE Deductions		2,442,654.59	2,742,425.58			2,742,425.58		
MHWU Deductions		562,237.49						
PDP Contribution		75,702.63						
Monthly Repayment by LG Staff		57,541.63						
Sharp Sharp Loan		11,345,887.57	24,329,792.32			24,329,792.32		
Personal Loan Deductions			1,000,000.00			1,000,000.00		
NUT		9,807,385.52	7,762,431.38			7,762,431.38		
ENDWELL			20,223,048.88			20,223,048.88		
Credit Direct		1,135,158.83						
National Housing Fund (NHF)			2,510,437.52			2,510,437.52		
AOPSHON		725,000.00	12,382,008.35			12,382,008.35		
Total		72,104,763.79	124,208,007.08			124,208,007.08		
Note 30 - Salaries Wages & Allowances								
.....								
Personnel Management		278,864,699.93	350,302,828.18	440,120,815.00	350,724,229.00	421,400.82	300,000,000.00	310,000,000.00
Department of Finance		15,098,522.77						
Department of Health		93,569,499.15	125,848,339.69	127,219,922.00	127,219,922.00	1,371,582.31	1,125,000,000.00	1,130,000,000.00

Contribution to Primary Education		931,856,891.92	446,679,414.40	448,533,199.00	448,533,199.00	1,853,784.60	130,000,000.00	135,000,000.00
Total		1,319,389,613.77	922,830,582.27	1,015,873,936.00	926,477,350.00	3,646,767.73	1,555,000,000.00	1,575,000,000.00
Note 31 - Overhead Cost								
.....								
Office of the Chairman		57,935,631.18						
Personnel Management		44,907,142.13	280,371,353.33	178,497,964.00	282,961,019.00	2,589,665.67	148,321,599.00	148,321,599.00
Department of Agriculture & Natural Resources		2,376,389.00	5,037,510.70	5,500,000.00	5,500,000.00	462,489.30	2,500,000.00	2,500,000.00
Department of Finance		17,793,978.28						
Department of Works and Housing		9,785,819.20	2,823,776.34	3,266,000.00	3,266,000.00	442,223.66	3,766,000.00	3,766,000.00
Department of Planning Research & Statistics		6,337,351.40						
Department of Education		19,609,646.41	20,412,085.46	21,160,000.00	21,160,000.00	747,914.54	16,660,000.00	16,660,000.00
Department of Health		47,358,676.07	21,715,560.00	22,300,000.00	22,300,000.00	584,440.00	21,300,000.00	21,300,000.00
Total		206,104,633.67	330,360,285.83	230,723,964.00	335,187,019.00	4,826,733.17	192,547,599.00	192,547,599.00
Note 32 - BTL Payments								
.....								
WHT		7,435,884.75						
Vat due to FIRS		4,935,884.75						
PAYE Deductions Remittances to BIR		29,065,028.03	12,345,441.69			12,345,441.69		
Union Deductions		292,419.00	40,912,421.36			40,912,421.36		
10% Contract Retention Fees		4,223,979.00						
NULGE Deductions		2,442,654.59	2,742,425.58			2,742,425.58		
MHWU Deductions		562,237.49						
PDP Contribution		75,702.63						
Monthly Repayment by LG Staff		57,541.63						
Sharp Sharp Loan		11,345,887.57	24,329,792.32			24,329,792.32		
Personal Loan Remittances			1,000,000.00			1,000,000.00		
NUT		9,807,385.52	7,762,431.38			7,762,431.38		
ENDWELL			20,223,048.88			20,223,048.88		
Credit Direct		1,135,158.83						
National Housing Fund (NHF)			2,510,437.52			2,510,437.52		
AOPSHON		725,000.00	12,382,008.35			12,382,008.35		
Total		72,104,763.79	124,208,007.08			124,208,007.08		

ZANGON KATAF LOCAL GOVERNMENT								
STATEMENT OF CAPITAL DEVELOPMENT FUND								
FOR THE PERIOD ENDED 31/12/2018								
	Note	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
Opening Balance				285,484,697.00	285,484,697.00	285,484,697.00	157,234,312.00	200,000,000.00
Add: Capital Receipts								
Transfer from Consolidated Revenue		179,529,796.86	1,049,979,277.95	839,347,101.00	1,152,007,446.00	102,028,168.05		
Sub Total: Capital Receipts		179,529,796.86	1,049,979,277.95	839,347,101.00	1,152,007,446.00	102,028,168.05		
Total Capital Funds Available		179,529,796.86	1,049,979,277.95	1,124,831,798.00	1,437,492,143.00	387,512,865.05	157,234,312.00	200,000,000.00
Less: Capital Expenditure								
General Public Services	37	57,757,048.35	208,028,224.20	152,671,163.00	288,021,163.00	79,992,938.80		
Economic Affairs	38	116,717,599.04	508,723,300.31	572,242,572.00	695,337,378.00	186,614,077.69		
Environmental Protection	39		113,853,430.24	147,679,255.00	166,594,794.00	52,741,363.76		
Housing and Community Development	40	5,055,149.47	95,297,434.78	101,078,808.00	121,078,808.00	25,781,373.22		
Health	41		68,050,187.62	94,800,000.00	94,800,000.00	26,749,812.38		
Education	43		56,026,700.80	56,360,000.00	71,660,000.00	15,633,299.20		
Total Capital Expenditure		179,529,796.86	1,049,979,277.95	1,124,831,798.00	1,437,492,143.00	387,512,865.05		
Closing Balance							157,234,312.00	200,000,000.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs		32,076,330.45	131,878,788.09	122,746,996.00	192,096,996.00	60,218,207.91		
70133 - Other General Services		25,680,717.90	36,149,436.11	29,924,167.00	53,924,167.00	17,774,730.89		
Total		57,757,048.35	168,028,224.20	152,671,163.00	246,021,163.00	77,992,938.80		
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs		4,594,416.51	15,000,000.00		22,094,806.00	7,094,806.00		
70421 - Agriculture			81,426,490.48	98,600,000.00	135,100,000.00	53,673,509.52		
70435 - Electricity		40,428,553.34	361,496,247.68	423,072,362.00	465,572,362.00	104,076,114.32		
70443 - Construction		66,316,561.29	46,017,187.15	40,070,210.00	62,070,210.00	16,053,022.85		
70471 - Distributive Trade Storage and Warehousing		5,592,067.90						
Total		116,931,599.04	503,939,925.31	561,742,572.00	684,837,378.00	180,897,452.69		
Note 39 - Environmental Protection								

.....								
70520 - Water Waste Management			15,719,709.40	25,837,628.00	25,837,628.00	10,117,918.60		
70540 - Protection of Biodiversity and Landscape			31,373,574.50	49,424,805.00	53,340,344.00	21,966,769.50		
70550 - R & D Environmental Protection			66,760,146.34	72,416,822.00	87,416,822.00	20,656,675.66		
70560 - Environmental Protection N.E.C		853,570.19						
Total		853,570.19	113,853,430.24	147,679,255.00	166,594,794.00	52,741,363.76		
Note 40 - Housing and Community Development								
.....								
70650 - R & D Housing and Community Amenities		3,987,579.28	95,297,434.78	101,078,808.00	121,078,808.00	25,781,373.22		
Total		3,987,579.28	95,297,434.78	101,078,808.00	121,078,808.00	25,781,373.22		
Note 41 - Health								
.....								
70731 - General Hospital Services			66,675,187.62	87,800,000.00	87,800,000.00	21,124,812.38	2,000,000.00	2,000,000.00
70750 - R & D Health			7,275,000.00	13,000,000.00	13,000,000.00	5,725,000.00		
Total			73,950,187.62	100,800,000.00	100,800,000.00	26,849,812.38	2,000,000.00	2,000,000.00
Note 42 - Recreation Culture and Religion								
.....								
70840 - Religious and Other Community Services			4,783,375.00	10,500,000.00	10,500,000.00	5,716,625.00		
Total			4,783,375.00	10,500,000.00	10,500,000.00	5,716,625.00		
Note 43 - Education								
.....								
70912 - Primary Education			56,026,700.80	56,360,000.00	71,660,000.00	15,633,299.20		
Total			56,026,700.80	56,360,000.00	71,660,000.00	15,633,299.20		
Note 44 - Social Protection								
.....								

ZANGON KATAF LOCAL GOVERNMENT							
SCHEDULE OF RECURRENT REVENUE							
FOR THE PERIOD ENDED 31/12/2018							
		Actual	Actual	Budget	Revised	Variance	Proposed
		2017	2018	2018	Budget2018	2018	Proposed Budget2019
							Budget2020
STATUTORY ALLOCATION							
25001001 - Department of Admin & Finance							

25001001/11010001	Statutory Allocation	1,493,633,996.58	2,072,900,403.55	1,621,536,462.00	1,621,536,462.00	451,363,941.55	1,326,047,544.00
25001001/11010002	Share of VAT	458,220,920.15	384,325,576.68	451,481,845.00	451,481,845.00	67,156,268.32	423,957,067.00
25001001/11010003	Excess Crude	61,842,078.15	16,146,308.91			16,146,308.91	
25001001/11010006	NNPC Refunds		3,875,114.14			3,875,114.14	
25001001/11010008	Stabilization Fund Receipts	5,567,692.73					
25001001/11010009	Refund from Paris Club				503,104,952.00	503,104,952.00	
25001001/11010011	10% IGR State Contribution			19,235,694.00	19,235,694.00	19,235,694.00	61,025,690.00
25001001/11010013	Exchange Rate Difference	129,967,134.57	24,153,854.11			24,153,854.11	
25001001/11000017	Share of Excess PPT	1,598,654.64					
25001001/11010019	Share of Forex Equalization		50,931,794.34			50,931,794.34	
25001001/11010020	Excess Bank Charges Recovered		5,469,336.63			5,469,336.63	
	Total	2,150,830,476.82	2,557,802,388.36	2,092,254,001.00	2,595,358,953.00	37,556,564.64	1,811,030,301.00
							2,080,000,000.00
TAXES							
25001001 - Department of Admin & Finance							

LICENSES							
25001001 - Department of Admin & Finance							

25001001/12020012	Bicycle License			100,000.00	100,000.00	100,000.00	200,000.00
	Total			100,000.00	100,000.00	100,000.00	200,000.00
							300,000.00
RATES							
25001001 - Department of Admin & Finance							

25001001/12030001	Tenement Rate			800,000.00	800,000.00	800,000.00	850,000.00
	Total			800,000.00	800,000.00	800,000.00	850,000.00
							900,000.00

FEES							
25001001 - Department of Admin & Finance							

25001001/12040003	Slaughter Fees		2,100,000.00	2,100,000.00	2,100,000.00	2,200,000.00	2,500,000.00
25001001/12040017	Contract Registration Fees	60,000.00					
25001001/12040022	Advertising Fees		2,000,000.00	2,000,000.00	2,000,000.00	3,700,000.00	2,777,273.00
25001001/12040031	Customary Right of Occupancy Fees		2,100,000.00	2,100,000.00	2,100,000.00	2,200,000.00	2,500,000.00
25001001/12040043	Birth/Death Registration Fees		300,000.00	300,000.00	300,000.00	350,000.00	450,000.00
25001001/12040049	Business Trade Operating Fees	199,000.00					
25001001/12040051	Timber & Forest Fees	135,000.00					
25001001/12040068	Kiosk Fees		15,500,000.00	15,500,000.00	15,500,000.00	16,000,000.00	17,000,000.00
25001001/12040074	Native Liquor Fees		1,400,000.00	1,400,000.00	1,400,000.00	1,500,000.00	1,700,000.00
25001001/12040098	Domestic Animal Fee		200,000.00	200,000.00	200,000.00	300,000.00	500,000.00
Total		394,000.00	23,600,000.00	23,600,000.00	23,600,000.00	26,250,000.00	27,427,273.00
FINES							
25001001 - Department of Admin & Finance							

SALES							
25001001 - Department of Admin & Finance							

25001001/12060012	Proceeds from Sales of Drugs & Medications	16,000.00					
25001001/12060018	Sales of Indigene Certificate	147,700.00					
Total		163,700.00					
EARNINGS							
25001001 - Department of Admin & Finance							

25001001/12070012	Earning from Market	1,136,100.00	9,500,000.00	9,500,000.00	9,500,000.00	9,600,000.00	10,000,000.00
25001001/12070013	Earning from Motor Park		2,800,000.00	2,800,000.00	2,800,000.00	2,900,000.00	3,000,000.00
Total		1,136,100.00	12,300,000.00	12,300,000.00	12,300,000.00	12,500,000.00	13,000,000.00
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							
.....							
25001001/12110001 Dividends Received	2,441.70						
Total	2,441.70						
INTEREST EARNED							
25001001 - Department of Admin & Finance							
.....							
MISCELLANEOUS							
25001001 - Department of Admin & Finance							
.....							
25001001/12140001 Recovery of Loses and Overpayment		11,398,000.00			11,398,000.00		
25001001/12140005 Unclaimed Salary	216,583.67	1,000,000.00			1,000,000.00		
Total	216,583.67	12,398,000.00			12,398,000.00		
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin & Finance							
.....							
25001001/12150001 With holding Taxes due to FIRS	7,435,884.75						
25001001/12150002 VAT due to FIRS	4,935,884.75						
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	29,065,028.03	12,345,441.69			12,345,441.69		
25001001/12150004 Union Deductions	292,419.00	40,912,421.36			40,912,421.36		
25001001/12150000 10% Contract Retention Fees	4,223,979.00						
25001001/12150000 NULGE Deductions	2,442,654.59	2,742,425.58			2,742,425.58		
25001001/12150013 MHWU Deductions	562,237.49						
25001001/12150000 PDP Contribution	75,702.63						
25001001/12150016 Monthly Repayment by LG Staff	57,541.63						
25001001/12150000 Sharp Sharp Loan	11,345,887.57	24,329,792.32			24,329,792.32		
25001001/12150000 Personal Loan Deductions		1,000,000.00			1,000,000.00		
25001001/12150032 NUT	9,807,385.52	7,762,431.38			7,762,431.38		
25001001/12150034 ENDWELL		20,223,048.88			20,223,048.88		
25001001/12150035 Credit Direct	1,135,158.83						
25001001/12150036 National Housing Fund (NHF)		2,510,437.52			2,510,437.52		
25001001/12150039 AOPSHON	725,000.00	12,382,008.35			12,382,008.35		
Total	72,104,763.79	124,208,007.08			124,208,007.08		

ZANGON KATAF LOCAL GOVERNMENT							
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS							
FOR THE PERIOD ENDED 31/12/2018							
		Actual	Actual	Budget	Revised	Variance	Proposed
		2017	2018	2018	Budget2018	2018	Proposed Budget2019
Budget2020							
11001001 - OFFICE OF THE CHAIRMAN							

11001001/22020604	Security Vote (Including Operations)	21,559,000.00					
11001001/22020606	Physical Security	31,165,458.93					
11001001/22021001	Refreshment & Meals	2,271,918.11					
11001001/22021035	Local Government Election	2,939,254.14					
Sub Total Overhead Cost		57,935,631.18					
Total Recurrent Expenditure		57,935,631.18					
25001001 - DEPT OF ADMIN & FIN							

25001001/21010101	Basic Salary	278,864,699.93	205,802,828.18	295,218,258.00	205,821,672.00	18,843.82	300,000,000.00
25001001/21010104	Salary Arrears		144,500,000.00	144,902,557.00	144,902,557.00	402,557.00	
Sub Total - Personnel Cost		278,864,699.93	350,302,828.18	440,120,815.00	350,724,229.00	421,400.82	300,000,000.00
25001001/22020101	Local Travel and Transport - Training	2,032,241.49					
25001001/22020102	Local Travel and Transport - Others	5,020,432.00	19,279,200.00	1,320,000.00	19,329,755.00	50,555.00	1,320,000.00
25001001/22020106	Duty tour Allowance-Civil Servant		5,900,000.00	5,920,000.00	5,920,000.00	20,000.00	5,920,000.00
25001001/22020205	Water Rates		400,000.00	500,000.00	500,000.00	100,000.00	1,000,000.00
25001001/22020301	Office Stationeries/Computer Consumables		49,510,830.00	9,832,000.00	49,859,600.00	348,770.00	10,332,000.00
25001001/22020305	Printing of Non Security Documents		3,892,400.00	2,090,000.00	3,950,500.00	58,100.00	2,090,000.00
25001001/22020415	Maintenance of Boreholes		2,398,000.00	2,500,000.00	2,500,000.00	102,000.00	2,500,000.00
25001001/22020416	Maintenance of Drainage & Culverts		200,000.00	380,000.00	380,000.00	180,000.00	380,000.00
25001001/22020501	Local Training		6,000,000.00	1,260,000.00	6,260,000.00	260,000.00	1,260,000.00
25001001/22020503	Contribution to Training Fund	10,161,412.39	17,000,000.00	17,215,365.00	17,215,365.00	215,365.00	1,000,000.00
25001001/22020604	Security Vote (Including Operations)		69,237,019.00	37,560,000.00	69,327,000.00	89,981.00	37,560,000.00
25001001/22020606	Physical Security		5,971,300.00	3,320,000.00	6,118,200.00	146,900.00	3,320,000.00
25001001/22020701	Financial Consulting		693,000.00	720,000.00	720,000.00	27,000.00	720,000.00
25001001/22020702	Information Technology Consulting		1,900,000.00	2,000,000.00	2,000,000.00	100,000.00	2,000,000.00
25001001/22020711	Other Consulting Services		5,950,000.00	6,000,000.00	6,000,000.00	50,000.00	1,500,000.00

25001001/22020712	Fixed Assets Register Valuation and Tagnation		4,950,000.00	5,000,000.00	5,000,000.00	50,000.00	3,000,000.00	3,000,000.00
25001001/22020801	Motor Vehicle Fuel Cost		643,500.00	699,099.00	699,099.00	55,599.00	699,099.00	699,099.00
25001001/22020803	Plant /Generator Fuel Cost		155,000.00	180,000.00	180,000.00	25,000.00	180,000.00	180,000.00
25001001/22020901	Bank Charges (Other Than Interest)		1,150,000.00	1,200,000.00	1,200,000.00	50,000.00	1,200,000.00	1,200,000.00
25001001/22021006	Postages & Courier Services	4,350.00						
25001001/22021007	Welfare Packages	977,000.00	784,617.00	900,000.00	900,000.00	115,383.00	900,000.00	900,000.00
25001001/22021013	Promotion	425,000.00	950,000.00	1,000,000.00	1,000,000.00	50,000.00	1,000,000.00	1,000,000.00
25001001/22021014	Annual Budget Expenses and Administration		10,065,000.00	5,080,500.00	10,080,500.00	15,500.00	5,080,500.00	5,080,500.00
25001001/22021034	Benefit to Elected/Appointed Officials	9,510,000.00	19,900,494.96	20,000,000.00	20,000,000.00	99,505.04	30,000,000.00	30,000,000.00
25001001/22021035	Local Government Election		17,360,992.37	17,391,000.00	17,391,000.00	30,007.63	3,000,000.00	3,000,000.00
25001001/22021040	Monitoring of Budget		2,930,000.00	3,000,000.00	3,000,000.00	70,000.00	930,000.00	930,000.00
25001001/22021071	Remuneration of Traditional and Title Holders	11,996,686.70	11,900,000.00	12,000,000.00	12,000,000.00	100,000.00	12,000,000.00	12,000,000.00
25001001/22021076	Retirement Bond Redemption Fund		15,850,000.00	15,930,000.00	15,930,000.00	80,000.00	15,930,000.00	15,930,000.00
25001001/22021077	Local Government Reforms	4,780,019.55	4,950,000.00	5,000,000.00	5,000,000.00	50,000.00	3,000,000.00	3,000,000.00
25001001/22021078	Statistics/DATA Collection General		450,000.00	500,000.00	500,000.00	50,000.00	500,000.00	500,000.00
	Sub Total Overhead Cost	44,907,142.13	280,371,353.33	178,497,964.00	282,961,019.00	2,589,665.67	148,321,599.00	148,321,599.00
	Total Recurrent Expenditure	323,771,842.06	630,674,181.51	618,618,779.00	633,685,248.00	3,011,066.49	448,321,599.00	458,321,599.00
15001001 - DEPT. OF AGRIC & NATURAL RESOURCE								
.....								
15001001/22020316	Veterinary Drugs	604,389.00						
15001001/22020605	Cleaning &Fumigation Services	190,000.00						
15001001/22020609	Bush Clearing along Highway	682,000.00						
15001001/22021055	Tree Planting Campaign	160,000.00	398,510.70	500,000.00	500,000.00	101,489.30	500,000.00	500,000.00
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows		4,000,000.00	4,000,000.00	4,000,000.00		1,000,000.00	1,000,000.00
15001001/22021057	Annual Disease Control	740,000.00	639,000.00	1,000,000.00	1,000,000.00	361,000.00	1,000,000.00	1,000,000.00
	Sub Total Overhead Cost	2,376,389.00	5,037,510.70	5,500,000.00	5,500,000.00	462,489.30	2,500,000.00	2,500,000.00
	Total Recurrent Expenditure	2,376,389.00	5,037,510.70	5,500,000.00	5,500,000.00	462,489.30	2,500,000.00	2,500,000.00
20001001 - DEPARTMENT OF FINANCE								
.....								
20001001/21010104	Salary Arrears	15,098,522.77						
	Sub Total - Personnel Cost	15,098,522.77						
20001001/22020301	Office Stationeries/Computer Consumables	10,028,282.18						
20001001/22020305	Printing of Non Security Documents	2,842,869.34						
20001001/22020412	Maintenance of Markets/Public Places	463,000.00						

20001001/22020901	Bank Charges (Other Than interest)		1,343,814.42					
20001001/22020902	Insurance Premium		1,217,012.34					
20001001/22021056	Trade Fair Exhibition and SHow		1,899,000.00					
Sub Total Overhead Cost			17,793,978.28					
Total Recurrent Expenditure			32,892,501.05					
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE								

34001001/22020201	Electricity Charges		1,202,332.21	330,776.34	500,000.00	500,000.00	169,223.66	1,000,000.00
34001001/22020205	Water Rates		1,458,450.00					
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		4,239,600.00	2,301,000.00	2,366,000.00	2,366,000.00	65,000.00	2,366,000.00
34001001/22020404	Maintenance of Office Furniture		487,685.17					
34001001/22020403	Maintenance of Office Building Residential Qtrs			192,000.00	400,000.00	400,000.00	208,000.00	400,000.00
34001001/22020405	Maintenance of Plants & Generators		756,000.00					
34001001/22020415	Maintenance of Boreholes		1,641,751.82					
Sub Total Overhead Cost			9,785,819.20	2,823,776.34	3,266,000.00	3,266,000.00	442,223.66	3,766,000.00
Total Recurrent Expenditure			9,785,819.20	2,823,776.34	3,266,000.00	3,266,000.00	442,223.66	3,766,000.00
38001001 - DEPT OF PLANNING RESEARCH & STAT.								

38001001/22020701	Financial Consulting		617,000.00					
38001001/22021014	Annual Budget Expenses & Administration		2,099,000.00					
38001001/22021040	Budget Monitoring		3,121,351.40					
38001001/22021078	Statistics/DATA Collection General		500,000.00					
Sub Total Overhead Cost			6,337,351.40					
Total Recurrent Expenditure			6,337,351.40					
17001001 - DEPT OF EDUCATION & SOCIAL WELFARE								

17001001/22020507	Nigeria Seafarers Dev. Programme		1,864,600.00					
17001001/22021003	Publicity & Advertisements		1,454,000.00					
17001001/22021009	Sporting Activities		1,020,000.00	6,983,085.46	7,000,000.00	7,000,000.00	16,914.54	1,000,000.00
17001001/22021021	Local Cultural Festival			2,581,000.00	2,660,000.00	2,660,000.00	79,000.00	5,160,000.00
17001001/22021022	Cultural and Festival of Arts		2,000,000.00					
17001001/22021025	NYSC Allowance		2,312,000.00	2,816,000.00	3,000,000.00	3,000,000.00	184,000.00	3,000,000.00
17001001/22021030	Miscellaneous Expenses			3,982,000.00	4,000,000.00	4,000,000.00	18,000.00	4,000,000.00
17001001/22021031	Allowance/Rehabilitation of Person with Disability		1,350,000.00	400,000.00	500,000.00	500,000.00	100,000.00	500,000.00

17001001/22021041	Emergency Relief Materials	1,459,243.48						
17001001/22021042	Bursary Award & Education Development	3,040,000.00						
17001001/22021044	Skill Acquisition Centre		850,000.00	1,000,000.00	1,000,000.00	150,000.00	1,000,000.00	1,000,000.00
17001001/22021047	Overhead Contribution to Primary School	4,330,802.93						
17001001/22021050	Summit for People with Disabilities		2,800,000.00	3,000,000.00	3,000,000.00	200,000.00	2,000,000.00	2,000,000.00
17001001/22021066	Repatriation Poster and Destitution	420,000.00						
17001001/22021067	Poverty Alleviation	359,000.00						
	Sub Total Overhead Cost	19,609,646.41	20,412,085.46	21,160,000.00	21,160,000.00	747,914.54	16,660,000.00	16,660,000.00
	Total Recurrent Expenditure	19,609,646.41	20,412,085.46	21,160,000.00	21,160,000.00	747,914.54	16,660,000.00	16,660,000.00
21001001 - DEPARTMENT OF HEALTH								

21001001/21010101	Basic Salary	93,569,499.15	125,848,339.69	127,219,922.00	127,219,922.00	1,371,582.31	1,125,000,000.00	1,130,000,000.00
	Sub Total - Personnel Cost	93,569,499.15	125,848,339.69	127,219,922.00	127,219,922.00	1,371,582.31	1,125,000,000.00	1,130,000,000.00
21001001/22020608	Sanitation Exercise Casual Workers	5,586,000.00						
21001001/22021027	IPDS	29,433,766.07	11,438,560.00	11,500,000.00	11,500,000.00	61,440.00	11,500,000.00	11,500,000.00
21001001/22021032	Malaria Control		717,000.00	800,000.00	800,000.00	83,000.00	800,000.00	800,000.00
21001001/22021052	System & Services of PHC	2,758,910.00	800,000.00	1,000,000.00	1,000,000.00	200,000.00	1,000,000.00	1,000,000.00
21001001/2201054	Community Management of Acute Malnutrition		5,900,000.00	6,000,000.00	6,000,000.00	100,000.00	2,000,000.00	2,000,000.00
21001001/22021073	Eye Care Programme	3,080,000.00						
21001001/22021080	Infant and Young Child Feeding (IYCF)	6,500,000.00	2,860,000.00	3,000,000.00	3,000,000.00	140,000.00	6,000,000.00	6,000,000.00
	Sub Total Overhead Cost	47,358,676.07	21,715,560.00	22,300,000.00	22,300,000.00	584,440.00	21,300,000.00	21,300,000.00
	Total Recurrent Expenditure	140,928,175.22	147,563,899.69	149,519,922.00	149,519,922.00	1,956,022.31	1,146,300,000.00	1,151,300,000.00
51001001 - TRADITIONAL OFFICE								

MANDATORY DEDUCTIONS								

17001001/21010101	Contribution for Primary Education - Basic Salary	931,856,891.92	446,679,414.40	448,533,199.00	448,533,199.00	1,853,784.60	130,000,000.00	135,000,000.00
	Total	931,856,891.92	446,679,414.40	448,533,199.00	448,533,199.00	1,853,784.60	130,000,000.00	135,000,000.00
SOCIAL BENEFITS								

DEPARTMENT OF ADMIN & FINANCE								

25001001/22010102	Contribution to Local Government Pension Fund	384,072,727.22		33,609,000.00	83,804,662.00	83,804,662.00	65,000,000.00	65,000,000.00
25001001/22010105	Other Pension Requirements (Pension Benefits)				50,195,662.00	50,195,662.00		
	Total	384,072,727.22		33,609,000.00	134,000,324.00	134,000,324.00	65,000,000.00	65,000,000.00
DEPARTMENT OF ADMIN AND FINANCE								

ZANGON KATAF LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL RECEIPTS								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		207	2018	2018	Budget2018	2018	Budget2019	Budget2020
DOMESTIC GRANTS								
.....								
FOREIGN GRANTS								
.....								
TRANSFER FROM RECURRENT BUDGET SURPLUS								
.....								
25001001/14010101 Transfer from Consolidated Revenue Fund		179,529,796.86	1,049,979,277.95	839,347,101.00	1,152,007,446.00	102,028,168.05		
Total		179,529,796.86	1,049,979,277.95	839,347,101.00	1,152,007,446.00	102,028,168.05		
OTHER CAPITAL RECEIPTS								
.....								
MISCELLANEOUS								
.....								
INTERNAL LOANS AND CREDIT								
.....								
EXTERNAL LOANS AND CREDIT								
.....								
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								
.....								
Grand total		179,529,796.86	1,049,979,277.95	839,347,101.00	1,152,007,446.00	102,028,168.05		

ZANGON KATAF LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL EXP. BY PROGRAM								
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								
.....								
25001001 - DEPARTMENT OF ADMIN AND FINANCE								
.....								
25001001/23020102/06000001 Conversion of former Library to 2bed Flat - Zonkwa		1,890,148.67						
25001001/23030105/06000002 Renov/convertn of former dispensary to police station Kamaru			11,359,813.51	14,500,000.00	14,500,000.00	3,140,186.49		
25001001/23020104/06000003 Renovation of Education Secretary's Office and 1 no block at			14,998,625.00	18,000,000.00	18,000,000.00	3,001,375.00		
25001001/23030101/06000004 Renov/Repairs of 5no Block of 3 bedroom with 8No boys qtrs		418,000.00						
25001001/23030103/06000005 Renovation of traditional rest house of(former Emirs of za			223,504.61	6,750,000.00	6,750,000.00	6,526,495.39		
25001001/23020124/12000001 Construction of 10no Deck Open Market Stall at Livestock Mkt			15,000,000.00		22,094,806.00	7,094,806.00		
25001001/23010119/13000001 Construction of shades for pigs/other animals apartment at K			4,508,627.93	5,231,441.00	5,231,441.00	722,813.07		
25001001/23030121/13000002 Repairs/Renovation of 5 nos SSQ and their BCs in the local G			54,585,730.00	50,000,000.00	60,500,000.00	5,914,270.00		
25001001/23010112/13000003 Construction of 2 Gate houses & entrance gate at Katsit Mark			12,771,132.98	4,549,511.00	19,549,511.00	6,778,378.02		
25001001/23030121/13000004 Complete Renov of L.G Secretariat Replacement of Damage roo		32,076,330.45						
25001001/23030124/13000006 Renovation / repair of existing toilet at Katsit market			15,817,824.78	1,006,044.00	19,006,044.00	3,188,219.22		
25001001/23030121/13000007 Renovation of civil defence office at Zonkwa			250,000.00	2,500,000.00	17,500,000.00	17,250,000.00		
25001001/23010112/13000008 Barb wire Fencing of Orchard and construction of a green hous			13,950,000.00	6,000,000.00	14,000,000.00	50,000.00		
25001001/23010113/13000009 Purchase of Laptop Computers			800,000.00	3,000,000.00	5,850,000.00	5,050,000.00		
25001001/23020118/13000010 Furnishing of WASH Office at Samaru/Yearly Contribution/othe			7,000,000.00	3,000,000.00	13,000,000.00	6,000,000.00		
25001001/23020118/13000011 Purchase/ Provision of table tennis badminton snooker tabl			5,000,000.00	3,000,000.00	12,000,000.00	7,000,000.00		

25001001/23020101/13000012	Landscaping and beautification of LG secretariate			5,000,000.00	5,000,000.00	5,000,000.00		
25001001/23010132/13000015	Renovation of LG Central Store at the old secretariat		6,000,000.00	6,000,000.00	6,000,000.00			
25001001/23010103/13000016	Provision of toilet and fittings for 4nos directors offices			15,160,000.00	15,160,000.00	15,160,000.00		
25001001/23020101/13000017	Reconstruction of collapsed wall fence of the LG secretariat		14,593,750.00	15,000,000.00	15,000,000.00	406,250.00		
25001001/23020118/13000018	Completion of 3no Security post & Toilets in the secretariat		2,923,347.40	3,300,000.00	3,300,000.00	376,652.60		
25001001/23020118/13000019	Reconstruction and rehabilitation of VIP Lodge Road Zonkwa (5,678,375.00	6,000,000.00	6,000,000.00	321,625.00		
25001001/23010105/13000020	purchase of 2 nos 406 for HODs	24,500,000.00	13,329,263.63	9,000,000.00	14,000,000.00	670,736.37		
25001001/23020118/13000023	Construction/Provision of Infrastructure(Refunds to State Go		40,000,000.00		42,000,000.00	2,000,000.00		
25001001/23020114/17000001	Construction & Tarring of 1km Road (ASPHALT) from Entrance	40,833,776.25						
Total		99,718,255.37	238,789,994.84	176,996,996.00	334,441,802.00	95,651,807.16		
15001001 - AGRIC AND NATURAL RESOURCES DEPT.								

15001001/23020113/01000001	Construction of LG Fertiliser store at LG Secretariat		43,971,280.00	44,000,000.00	58,000,000.00	14,028,720.00		
15001001/23030112/01000002	Renovation of Women Home Economics center at Kamuru		1,230,000.00	6,000,000.00	6,000,000.00	4,770,000.00		
15001001/23030112/01000003	Renovation of Women Home Economics Center at Ugwan Rimi		2,505,000.00	6,000,000.00	6,000,000.00	3,495,000.00		
15001001/23020113/01000004	Constr of slaughter slaps & drilling of 1no hand pump G/Maga		1,030,210.48	4,600,000.00	5,100,000.00	4,069,789.52		
15001001/23030112/01000005	Renovation of Women Home Economics center at Zango Kataf		9,920,000.00	6,000,000.00	17,000,000.00	7,080,000.00		
15001001/23020113/01000006	Construction of Women Home Economics center in Fadan Kamanta		7,625,000.00	15,000,000.00	15,000,000.00	7,375,000.00		
15001001/23020113/01000012	Purchase of a Hilux truck for Agric. Department		5,500,000.00	12,000,000.00	12,000,000.00	6,500,000.00		
15001001/23020113/01000013	Purchase of 10Nos Hand Tilling Equipment		5,000,000.00		11,000,000.00	6,000,000.00		
15001001/23020113/01000017	Procurement of Agric Napsack Sprayers Chemicals etc		4,645,000.00	5,000,000.00	5,000,000.00	355,000.00		
Total			81,426,490.48	98,600,000.00	135,100,000.00	53,673,509.52		
20001001 - FINANCE & SUPPLY								

20001001/23020124/12000006	Construction of 10No Deck Open Market Stall at Livestock Mkt	5,592,067.90					
20001001/23020104/12000007	Construction of 2No Blocks of 4 Compartment each VIP Toilets	1,522,619.74					
20001001/23020124/12000008	Renov of Slaughter Slab & Drilling of 1No Handpump Borehole	2,483,546.77					
20001001/23020124/12000009	Construction of Slaughter Slab at Livestock Market Katsit	588,250.00					
20001001/23020101/13000002	Construction of Sarking Kasuwa Office at Livestock Market	1,180,717.90					
20001001/23020114/17000001	Construction of Feeder Road leading to Livestock Market	25,268,785.04					
Total		36,635,987.35					
34001001 - WORKS AND INFRASTRUCTURE							

34001001/23020103/09000002	Construction of 8 no additional double cell ring Culverts: 2		14,617,200.30	18,737,709.00	18,737,709.00	4,120,508.70	
34001001/23020118/09000004	Constr of double cell box culvet (Mini bridge)@ Dawaki & oth		39,871,718.31	44,555,940.00	44,555,940.00	4,684,221.69	
34001001/23020118/09000006	Construction of Double cell box culvet (mini bridge) at Lisu		8,459,684.43	9,447,948.00	9,447,948.00	988,263.57	
34001001/23020118/09000007	Construction of double cell box (mini bridge) at kanzir kama		4,000,879.20	10,004,396.00	10,004,396.00	6,003,516.80	
34001001/23040102/09000008	Construction of double cell box culvet (mini bridge) Bvongkp		5,887,548.83	10,210,000.00	10,210,000.00	4,322,451.17	
34001001/23020118/09000009	Construction of Bridge at Byonfort		17,000,000.00	7,646,486.00	22,646,486.00	5,646,486.00	
34001001/23020118/09000010	Construction of Double cell box culvet (mini bridge) at Rama		9,000,000.00	9,961,542.00	13,877,081.00	4,877,081.00	
34001001/23020118/09000011	Construction of 2No Box Culverts along Zarkwai Road			9,486,936.00	9,486,936.00	9,486,936.00	
34001001/23020118/09000012	Construction of double cell box culvet (Mini bridge) at Rafi		4,000,000.00	8,210,000.00	8,210,000.00	4,210,000.00	
34001001/23020118/09000013	Construction of 1no double cell box culvet at Ungwan Zomo (m		6,973,079.40	11,412,230.00	11,412,230.00	4,439,150.60	
34001001/23020116/09000015	Construction of double cell box culvet (Mini bridge) at Ungw		8,746,630.00	9,961,542.00	9,961,542.00	1,214,912.00	
34001001/23020116/09000016	Construction of Double cell box culvet (mini bridge) at Kigu		9,152,956.15	9,447,948.00	9,447,948.00	294,991.85	
34001001/23020118/09000018	Construction of Box Culvert at Mashan		5,368,322.30	7,646,486.00	7,646,486.00	2,278,163.70	
34001001/23020118/09000019	Construction of ring culvet at Zaman Chawai (ONGOING)		3,852,296.05	4,671,893.00	4,671,893.00	819,596.95	
34001001/23020116/09000025	Construction of ring culvet at Magata			2,231,928.00	2,231,928.00	2,231,928.00	
34001001/23020116/09000026	Construction of double cell ring culvet at Hayin Banki Madak			2,231,928.00	2,231,928.00	2,231,928.00	
34001001/23020105/10000001	Drilling of Handpump Borehole at Akupal	1,091,108.45	1,557,728.67	1,660,000.00	1,660,000.00	102,271.33	

34001001/23020105/10000002	Drilling of Handpump Borehole at Rafin Juma	853,570.19					
34001001/23030104/10000003	Construction / provision of hand pump borehole at ungwan Wak		992,372.51	1,300,000.00	1,300,000.00	307,627.49	
34001001/23020105/10000005	Drilling of Handpump Borehole at Kanzir	214,000.00					
34001001/23020105/10000022	Drilling of hand pump boreholes at 38 locations in the LG; P		60,664,728.82	50,268,808.00	67,268,808.00	6,604,079.18	
34001001/23020105/10000024	Drilling of Handpump Borehole at Ung/Giwa	588,322.16					
34001001/23020105/10000027	Drilling of a borehole at Lisuru		1,585,293.17	1,300,000.00	4,300,000.00	2,714,706.83	
34001001/23020105/10000031	Drilling of hand pump Borehole at Kwarkwanu		877,935.80	1,300,000.00	1,300,000.00	422,064.20	
34001001/23020105/10000046	Drilling of 2no hand pump boreholes at Matsirga		2,132,638.80	2,400,000.00	2,400,000.00	267,361.20	
34001001/23020105/10000056	Drilling of Handpump Borehole at Tagama			1,200,000.00	1,200,000.00	1,200,000.00	
34001001/23020105/10000057	Drilling of Handpump Borehole at Normadic Primary School Dok		41,806.67	1,200,000.00	1,200,000.00	1,158,193.33	
34001001/23020105/10000058	Drilling of Handpump Borehole at Kachechere		862,987.22	1,200,000.00	1,200,000.00	337,012.78	
34001001/23020124/13000004	Construction of car park at local govt secretariat (15 nos s		10,220,172.48	10,324,167.00	10,324,167.00	103,994.52	
34001001/23020103/13000005	Renovation of LG guest house at Ungwan Ruguni (ONGOING)		600,000.00	4,600,000.00	4,600,000.00	4,000,000.00	
34001001/23020103/14000001	Provision/installation of 500kva transformer/accessories at		14,241,415.39	7,449,180.00	14,949,180.00	707,764.61	
34001001/23020114/14000002	Stepping down of eletricity at Tsoriyang & Kankada 2km		8,421,279.75	8,471,412.00	8,471,412.00	50,132.25	
34001001/23020103/14000003	Steppingdown of Electricity supply to Tagama 4km		10,741,573.00	14,270,958.00	14,270,958.00	3,529,385.00	
34001001/23020103/14000004	Provision/installation of 500kva transformer/accessories at		7,280,015.98	7,449,180.00	7,449,180.00	169,164.02	
34001001/23020103/14000005	Extension of electricity supply (Kurdan to zauru) Est 3km di	9,480,800.00	15,150,127.20	20,150,121.00	20,150,121.00	4,999,993.80	
34001001/23020103/14000006	Extension/Stepping down of Electricity supply (Abet -bali-f		8,475,802.70	13,340,538.00	13,340,538.00	4,864,735.30	
34001001/23020103/14000007	Provision/installation of 500kva transformer/accessories at K		7,230,336.75	7,449,180.00	7,449,180.00	218,843.25	
34001001/23020103/14000008	Extension of electricity supply (kurfi to magamiya)2KM		6,333,169.60	6,394,728.00	6,394,728.00	61,558.40	
34001001/23020103/14000009	Extension of electricity supply to kanem 1 & 2 (1km)		9,567,646.75	10,658,738.00	10,658,738.00	1,091,091.25	

34001001/23020103/14000010	Stepping down of electricity supply at Kwaku 1.5km		11,507,260.11	12,322,390.00	12,322,390.00	815,129.89		
34001001/23020103/14000011	Provision/Installation of 500kva transformer/accessories at	3,473,347.50	6,797,752.75	7,449,180.00	7,449,180.00	651,427.25		
34001001/23020103/14000012	Provision/Installation of 500kva transformer/accessories at		2,487,295.00	7,449,180.00	7,449,180.00	4,961,885.00		
34001001/23020114/14000013	Provision/Install of 500kva transformer/accessorie @Ung Doo		28,469,228.00	35,940,590.00	35,940,590.00	7,471,362.00		
34001001/23020103/14000014	Provision/Installation of 500kva transformer/accessories at		7,036,065.00	7,449,180.00	7,449,180.00	413,115.00		
34001001/23020114/14000015	Provision/Installation of 500kva transformer/accessories at	486,087.00	6,041,532.32	7,449,180.00	7,449,180.00	1,407,647.68		
34001001/23020103/14000016	Purchase/Installation of 500KVA transformer/accessories at U		10,835,829.97	12,219,706.00	12,219,706.00	1,383,876.03		
34001001/23020103/14000017	Installation and accessories of 500KVA transformer behind Cu		4,375,000.00	5,000,000.00	5,000,000.00	625,000.00		
34001001/23020103/14000018	Extension & stepping down of electricity from kurdan to Zutur		4,000,000.00	5,150,127.00	5,150,127.00	1,150,127.00		
34001001/23020103/14000019	Stepping down of electricity supply at Ungwan Juju (1.5 km)		5,566,000.00	6,413,310.00	6,413,310.00	847,310.00		
34001001/23020103/14000020	Extension of electricity to Katsit Gida phase 2 (1km)	16,816,738.34	5,122,378.00	5,653,368.00	5,653,368.00	530,990.00		
34001001/23030102/14000021	Extention/stepping down of electricity at Ramai Tsohon Gida		5,000,000.00	10,048,974.00	10,048,974.00	5,048,974.00		
34001001/23020103/14000022	Extension & stepping down of electricity at Ungwan Danbaki 3k		10,537,817.06	10,853,614.00	10,853,614.00	315,796.94		
34001001/23020103/14000023	Extension & stepping down of electricity at Masat along Gora		7,903,042.85	10,903,416.00	10,903,416.00	3,000,373.15		
34001001/23020103/14000024	Extention/stepping down of electricity at Sanzuwam phase 1 E		5,000,000.00	10,160,378.00	10,160,378.00	5,160,378.00		
34001001/23020103/14000025	Extension & stepping down of electricity at Ungwan Kambai ext		10,000,000.00	23,160,378.00	23,160,378.00	13,160,378.00		
34001001/23020103/14000026	Extension of electricity supply to Mashan 1km		3,830,192.50	4,330,206.00	4,330,206.00	500,013.50		
34001001/23020103/14000027	Stepping down of electricity supply at Ungwan Shanu Fadan Kaj		5,000,000.00	10,143,055.00	10,143,055.00	5,143,055.00		
34001001/23020103/14000028	Construction / provision of electricity supply at ungwam Do		54,000,000.00	50,892,886.00	60,892,886.00	6,892,886.00		
34001001/23020103/14000029	Installation of 8no all in one type of double arms solar st		3,000,000.00	6,140,000.00	6,140,000.00	3,140,000.00		
34001001/23020103/14000030	Replacement of vandalized cables concret polls cross arms Ka	4,374,783.00	27,006,763.25	9,571,500.00	34,571,500.00	7,564,736.75		

34001001/23020103/14000031	Replacement of Vandalized Cables/Concrete Poles Crossarms Fa	5,796,797.50	25,846,523.45	35,000,000.00	35,000,000.00	9,153,476.55		
34001001/23010119/14000032	Purchase/Provision of Electrical Appliances(20 Nos each of		10,075,000.00	15,000,000.00	15,000,000.00	4,925,000.00		
34001001/23020114/17000002	Completion of Bridge in Ashafa Community		21,330,081.19	1,500,000.00	21,500,000.00	169,918.81		
34001001/23020114/17000006	Construction of Feeder Roads drainages leading to livestock		11,227,421.53	17,737,712.00	17,737,712.00	6,510,290.47		
34001001/23020114/17000010	Completion of 17m long span bridge at Makarau		5,000,000.00	11,384,550.00	13,384,550.00	8,384,550.00		
Total		43,175,554.14	600,902,529.21	687,574,802.00	790,990,341.00	190,087,811.79		
38001001- PLANNING RESEARCH & STATISTICS								

17001001 - EDUCATION AND SOCIAL WELFARE								

17001001/23010124/05000001	Furnishing of Primary school at Ungwan Zomo (desk chairs &		2,461,700.80	2,860,000.00	2,860,000.00	398,299.20		
17001001/23030110/05000002	Renovation of Former Library in Zonkwa		16,640,000.00	12,000,000.00	22,300,000.00	5,660,000.00		
17001001/23010124/05000003	Purchase ofTeaching/Learning Aids Equipment		34,925,000.00	35,000,000.00	40,000,000.00	5,075,000.00		
17001001/23030106/05000033	Renovation of LGEA primary school at Ungwan Gaiya Samaru1(O		2,000,000.00	6,500,000.00	6,500,000.00	4,500,000.00		
17001001/23010129/11000001	Purchase of information/communications gadget 1 video camera		4,783,375.00	10,500,000.00	10,500,000.00	5,716,625.00		
Total			60,810,075.80	66,860,000.00	82,160,000.00	21,349,924.20		
21001001 - HEALTH DEPARTMENT								

21001001/23020106/04000003	Construction of clinic at Kwarkwano		7,275,000.00	13,000,000.00	13,000,000.00	5,725,000.00		
21001001/23010122/04000012	SHAWN II Programme		250,000.00	3,000,000.00	3,000,000.00	2,750,000.00		
21001001/23010122/04000015	Purchase of 40 nos hospital beds/mattresses Ung Juju & Janka		5,125,100.00	5,800,000.00	5,800,000.00	674,900.00		
21001001/23030105/04000018	Renovation of Cold Chain Room at Zonkwa PHC		6,144,242.65	10,000,000.00	10,000,000.00	3,855,757.35		
21001001/23020106/04000019	Completion of Health Clinic at Kangwaza		2,673,236.40	8,000,000.00	8,000,000.00	5,326,763.60		
21001001/23030105/04000020	Renovation of Former PHC in Zonkwa		14,499,125.00	20,000,000.00	20,000,000.00	5,500,875.00		
21001001/23020106/04000021	Contribution to PHC Services		32,083,483.57	35,000,000.00	35,000,000.00	2,916,516.43		
Total			68,050,187.62	94,800,000.00	94,800,000.00	26,749,812.38		
Grand Total		179,529,796.86	1,049,979,277.95	1,124,831,798.00	1,437,492,143.00	387,512,865.05		

ZARIA LG Trial Balance			
Classification Code		DR	CR
25001001/11000000	STATUTORY ALLOCATION - DEPARTMENT OF ADMIN AND FINANCE		2,557,802,388.36
25001001/12140000	MISCELLANEOUS - DEPARTMENT OF ADMIN AND FINANCE		12,398,000.00
25001001/12150000	BTL RECEIPTS - DEPARTMENT OF ADMIN AND FINANCE		124,208,007.08
25001001/21000000	PERSONNEL COST - DEPARTMENT OF ADMIN AND FINANCE	350,302,828.18	
21001001/21000000	PERSONNEL COST - DEPARTMENT OF HEALTH	125,848,339.69	
17001001/21000000	PROVISION FOR FUNDING PRIMARY EDUCATION	446,679,414.40	
25001001/22000000	OVERHEAD COST - DEPARTMENT OF ADMIN AND FINANCE	280,371,353.33	
15001001/22020000	OVERHEAD COST - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCE	5,037,510.70	
34001001/22030100	OVERHEAD COST - DEPARTMENT OF WORKS AND HOUSING	2,823,776.34	
17001001/22020000	OVERHEAD COST - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	20,412,085.46	
21001001/22000000	OVERHEAD COST - DEPARTMENT OF HEALTH	21,715,560.00	
20001001/22060000	CONSOLIDATED REVENUE FUND CHARGES - PUBLIC DEBT CHARGES	49,000.00	
20001001/22070002	TRANSFER TO OTHER FUNDS	1,049,979,277.95	
25001001/22000000	BTL PAYMENTS - DEPARTMENT OF ADMIN AND FINANCE	124,208,007.08	
	Net Surplus	266,981,242.31	
0		2,694,408,395.44	2,694,408,395.44
	Net Surplus		266,981,242.31
20001001/46010101	Consolidated Revenue Fund		78,788,757.37
	Other Funds		11,727,499.00
25001001/14010000	TRANSFER FROM CONSOLIDATED REVENUE FUND		1,049,979,277.95
25001001/23000000/00000000	CAPEX - ADMIN SECTR - DEPARTMENT OF ADMIN AND FINANCE	238,789,994.84	
15001001/23030112/01000000	CAPEX - ECONOMIC SECTOR - DEPT OF AGRIC & NATURAL RESOURCES	81,426,490.48	
34001001/23000000/00000000	CAPEX - ECONOMIC SECTOR - DEPARTMENT OF WORKS AND INFRASTRUC	600,902,529.21	
17001001/23030106/05000000	CAPEX - SOCIAL SECTOR - DEPARTMENT OF EDUCATION	60,810,075.80	
21001001/23000000/00000000	CAPEX - SOCIAL SECTOR - DEPARTMENT OF HEALTH	68,050,187.62	
20001001/31010100	CASH BOOK CONTROL ACCOUNTS	345,769,999.68	
21001001/22090100	INVESTMENT CONTROL ACCOUNTS	11,727,499.00	
0		1,407,476,776.63	1,407,476,776.63