



◆ **REPORT** ◆

OF THE

AUDITOR-GENERAL

FOR LOCAL GOVERNMENTS

ON THE

ACCOUNTS

OF

KUBAU LOCAL GOVERNMENT

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

◆ **PRESENTED TO THE** ◆

KADUNA STATE HOUSE OF ASSEMBLY



ANNUAL ACCOUNTS 2018 KUBAU LOCAL GOVERNMENT

◆ PROFILE ◆

OFFICIALS

HON. ALH. SABO AMINU : EXECUTIVE CHAIRMAN

ELECTED COUNCILLORS

ALH. MUSA ABDUL : ANCHAU
ALH. JAFAR MOHAMMED : KUBAU
ALH. MUSA YAHAYA : DUTSEN WAIL
ALH. MUSA SALE : DAMAU
ALH. ABUBAKAR YAHAYA : PAMBEGUA
ALH. SHUAIBU YAHAYA : KARREH
ALH. SALMANU JA'AFARU : MAH
ALH. ADO ALHASSAN : KARGI
ALH. ABDULLAHI MOHAMMED : ZUNTU
ALH. INUSA SHUAIBU : ZABI
ALH. YAU ABDULLAHI : HASKIYA

MANAGEMENT STAFF

ALH. RILWANU MOHAMMED INUWA : LOCAL GOVERNMENT SEC.
ALH. BILYYAMINU ABDULIAHI YAKAWADA : DIR. ADMIN & FINANCE
ALH. UMAR GARBA : DIR. AGRIC & NAT. RES.
ALH. LAWAL MOHAMMED : DIR. EDUC. & SOC. DEVT.
ALH. SHEHU USMAN : DIR. WORKS & HOUSING
MRS. GRACE DOGO : DIR. PRI. 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. However, the following observation was made:

- i. Internally generated revenue collection was very poor.

CASH FLOW STATEMENT

Receipts

During the year, total receipts amounted to two billion, five hundred and eight million, nine hundred and thirty-nine thousand, two hundred and thirty-seven naira and five kobo (N2,508,939,237.05) only. This is made up to the following.

Statutory allocation	-	N2,043,669,975.91	81.45%
Value added tax	-	364,210,779.16	14.52%
Independent revenue	-	120,943.10	00.01%
Below the line receipts	-	100,937,538.88	04.02%
	=	N2,508,939,237.05	100.00%

From the above presentation, statutory allocation and value added tax both from the federation account constitute 95.97% of the total receipts. Internally generated revenue on the other hand, contributed only 0.01% of the total revenue. In other words, there is over dependence on the federation account. To worsen matters, the consultant that has been engaged to collect revenue for the Local Government is not helping matters. The revenue consultant is not familiar with the revenue sources and inadequate POS machines constitute a barrier to effective revenue generation. Government should look into the possibility of employing Local Government staff for revenue collection. Targets should be set for each manager and as an incentive; a percentage of their collection should serve as their remuneration.

PAYMENTS

Total payments during the year amounted to two billion, five hundred and nine million, three hundred and ninety-eight thousand, and eight naira, and seven kobo (N2,509,398,008.07) only. This is made up of:

Recurrent expenditure	-	N1,717,331,138.75	68.44%
Capital expenditure	-	792,066,869.32	31.56%
	=	N2,509,398,008.07	100.00%

From the above presentation recurrent expenditure took 68.44% share of total expenditure leaving 31.56% for capital expenditure. This is a welcome development and the management can improve on this.

It should be noted that total receipts for the year amounted to N2,508,939,237.05 and the expenditure was N2,509,398,008.07 which resulted in a deficit of N458,771.02. This deficit was financed from a surplus of N1,376,250.43 from the preceding year.

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS

As at 31st December,2018, the Local Government had a nil cash balance while the bank accounts had the sum of nine hundred and seventeen thousand, four hundred and seventy-nine naira, forty-one kobo (N917,479.41) only. The balances are in the following accounts.

Unity Bank Account	No. 0023125621	N695,851.00 cr.
Unity Bank Account	No. 0001085378	N221,627.53 cr.
		N917,479.41 cr.

These balances have been verified and certified by me.

INVESTMENTS

The total book value of the Local Government's investments stood at N12,850,000.00. Most of the companies in this investment portfolio are moribund or have completely collapsed and therefore carrying their values in the books does not reflect the fair position of the investments. The value of the liquidated companies' shares should be written off the books.

ADVANCES

All advances have been retired. This is commendable and should be sustained.

DEPOSITS

All third party deposits have been remitted appropriately.

KUBAU 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	35,087,060.17	1,376,250.43	174,628,202.00	174,628,202.00	173,251,951.57			
RECEIPTS								
Statutory Allocation	1,822,700,394.32	2,407,880,755.07	2,691,215,119.00	3,130,518,783.00	722,638,027.93	2,960,336,631.00	13,367,598,170.00	
Internally Generated Revenue	1,996,132.15	120,943.10	80,000,000.00	80,000,000.00	79,879,056.90	88,000,000.00	331,550,108.00	
Transfer from CRF	276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68			
BTL Receipts	140,611,585.39	100,937,538.88			100,937,538.88			
Total Current Year Receipts	2,242,153,641.30	3,301,006,106.37	3,842,977,583.00	4,741,970,254.00	1,440,964,147.63	3,048,336,631.00	13,699,148,278.00	
Total Funds Available	2,277,240,701.47	3,302,382,356.80	4,017,605,785.00	4,916,598,456.00	1,614,216,099.20	3,048,336,631.00	13,699,148,278.00	
Expenditure: Economic Classification								
Employees Compensation	1,237,463,328.35	749,734,508.46	1,150,588,170.00	754,542,635.00	4,808,126.54			
Social Benefits		111,820,000.00	36,667,056.00	115,327,248.00	3,507,248.00			
Overhead Costs	334,218,478.42	753,889,091.41	512,197,429.00	809,197,429.00	55,308,337.59	36,510,000.00	6,510,000.00	
Service Wide Vote	9,880,000.00	950,000.00			950,000.00			
BTL Payments	140,611,585.39	100,937,538.88			100,937,538.88			
Transfer to Capital Development Fund	276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68			
Total Recurrent Expenditure	1,999,018,921.60	2,509,398,008.07	2,771,215,119.00	3,210,518,783.00	701,120,774.93	36,510,000.00	6,510,000.00	
Capital Expenditure: Programme Classification								
01 Economic Empowerment Through Agriculture		33,671,921.90	39,029,467.00	39,029,467.00	5,357,545.10	34,029,467.00		
04 Improvement to Human Health	10,000,000.00	33,995,505.80	93,201,651.00	64,201,651.00	30,206,145.20	4,500,000.00		
05 Enhancing Skills and Knowledge	26,000,000.00	106,097,966.86	379,823,062.00	392,323,062.00	286,225,095.14	76,204,162.00		
09 Environmental Improvement	11,843,340.94	108,529,619.33	81,690,000.00	131,690,000.00	23,160,380.67	5,110,300.00		
10 Water Resources and Rural Development	2,200,000.00	19,313,714.35	27,000,000.00	26,000,000.00	6,686,285.65	4,326,568.00		
11 Information Communication & Technology	7,284,025.55	20,873,835.85	26,540,000.00	26,540,000.00	5,666,164.15			
13 Reform of Government and Governance	44,166,543.68	216,909,322.18	121,334,101.00	313,994,293.00	97,084,970.82	43,480,000.00		
14 Power	106,932,917.27	83,576,807.05	174,984,885.00	141,484,885.00	57,908,077.95	127,034,885.00		
17 Road	68,418,702.00	169,098,176.00	302,787,500.00	570,816,315.00	401,718,139.00	68,850,000.00		
Total Capital Expenditure by Program	276,845,529.44	792,066,869.32	1,246,390,666.00	1,706,079,673.00	914,012,803.68	363,535,382.00		
Total Expenditure (Budget Size)	2,275,864,451.04	3,301,464,877.39	4,017,605,785.00	4,916,598,456.00	1,615,133,578.61	400,045,382.00	6,510,000.00	
Budget Surplus/(Deficit)	1,376,250.43	917,479.41			917,479.41	2,648,291,249.00	13,692,638,278.00	
Financing of Deficit by Borrowing								
Closing Balance	1,376,250.43	917,479.41			917,479.41	2,648,291,249.00	13,692,638,278.00	

KUBAU LOCAL GOVERNMENT				
CASH FLOW STATEMENT				
FOR THE PERIOD ENDED 31/12/2018				
	Note	Actual		Actual
		2018		2017
Cash Flow from Operating Activities				
Statutory Allocation		2,043,669,975.91		1,430,749,649.62
Value Added Tax		364,210,779.16		391,950,744.70
Independent Revenue	1	120,943.10		1,996,132.15
BTL Receipts	2	100,937,538.88		140,611,585.39
Total Receipts		2,508,939,237.05		1,965,308,111.86
Payments				
Compensation of Employees	3	749,734,508.46		1,237,463,328.35
Social Benefits	4	111,820,000.00		
Service wide vote		950,000.00		9,880,000.00
Overhead Cost	5	753,889,091.41		334,218,478.42
Below-The-Line Payments	6	100,937,538.88		140,611,585.39
Total Payments		1,717,331,138.75		1,722,173,392.16
Net Cash Flow from Operating Activities		791,608,098.30		243,134,719.70
Cash Flow from Investing Activities				
Economic Empowerment Through Agriculture		33,671,921.90		
Improvement to Human Health		33,995,505.80		10,000,000.00
Enhancing Skills and Knowledge		106,097,966.86		26,000,000.00
Environmental Improvement		108,529,619.33		11,843,340.94
Water Resources and Rural Development		19,313,714.35		2,200,000.00
Information and Communication Technology		20,873,835.85		7,284,025.55
Reform of Government and Governance		216,909,322.18		44,166,543.68
Power		83,576,807.05		106,932,917.27
Road		169,098,176.00		68,418,702.00
Net Cash Flow from Investment	7	792,066,869.32		276,845,529.44
Cash Flow from Financing Activities				
Net Surplus(Deficit) for the Year		458,771.02		33,710,809.74
Opening Balance		1,376,250.43		35,087,060.17
Closing Balance	8	917,479.41		1,376,250.43
Note 1 - Independent Revenue				

Licenses				175,000.00
Earnings				1,821,132.15
Repayments General		120,943.10		
Total		120,943.10		1,996,132.15

Note 2 - BTL Receipts			

PAYE Taxes due to State Board of Internal Revenue		5,749,955.58	44,048,572.69
Union Deductions		10,107,164.33	60,000.00
Deposits		98,107.74	12,761,129.30
Loans deduction for Salary Other Deduction for payroll		27,716,442.00	6,527,932.31
NUCGE Deduction		2,483,621.42	6,730,885.49
MHWU Deduction			482,906.09
Sharp - Sharp Loan		11,460,683.99	11,377,286.64
Refund of Undaiunel Salary		1,000,000.00	
NUT Deduction		26,312,750.60	55,299,629.14
NUT Endwell Deduction		14,160,000.07	
National Housing Fund Deduction		1,771,813.15	2,765,743.73
AOPSHON		77,000.00	557,500.00
Total		100,937,538.88	140,611,585.39
Note 3 - Compensation of Employees			

Contribution for Primary Teachers Salaries		418,834,261.26	821,219,515.72
Local Government Staff	3A	330,900,247.20	416,243,812.63
Total		749,734,508.46	1,237,463,328.35
Note 3A - Local Government Staff			

Kubau Local Govt		330,900,247.20	416,243,812.63
Total		330,900,247.20	416,243,812.63
Note 4 - Social Benefits			

Contribution to Pension Fund		70,000,000.00	
Total		111,820,000.00	
Note 5 - Overhead Costs			

Transport and Travelling		115,704,983.01	19,992,284.15
Utilities		91,421,954.00	2,994,500.00
Material and Supplies		72,972,138.13	10,966,500.00
Maintenance Services		82,866,452.74	37,134,010.00
Training		17,060,940.99	7,999,500.00
Other Services		163,778,250.00	92,992,700.00
Consulting & Professional Services		10,779,200.00	13,102,760.29
Fuel and Lubriants		21,836,374.44	
Financial Charges		844,296.60	2,000,000.00
Miscellaneous Expenses		176,624,501.50	147,036,223.98
Total		753,889,091.41	334,218,478.42

Note 6 - Below the Line Payments			

PAYE Deductions Remittances to BIR		5,749,955.58	44,048,572.69
Union Deductions		10,107,164.33	60,000.00
Deposits		98,107.74	12,761,129.30
Loans Deduction for Salary Other Deduction for Payroll		27,716,442.00	6,527,932.31
Nucge Deduction		2,483,621.42	6,730,885.49
MHWU Deduction			482,906.09
Sharp - Sharp Loan		11,460,683.99	11,377,286.64
Refund of Unclaimed Salary		1,000,000.00	
NUT Deduction		26,312,750.60	55,299,629.14
NUT Endwell Deduction		14,160,000.07	
National Housing Fund Deduction		1,771,813.15	2,765,743.73
AOPSHON		77,000.00	557,500.00
Total		100,937,538.88	140,611,585.39
Note 7 - Net Cash From Investing Activities by Location			

Kubau Ward		306,107,039.68	102,847,045.00
Haskiya Ward		29,538,661.69	10,848,997.00
Kargi Ward		51,326,557.45	4,750,000.00
Damau Ward		41,975,880.47	11,525,000.00
Anchau Ward		154,780,262.03	65,596,040.87
Dutsen-Wai Ward		61,070,332.05	29,594,421.02
Zuntu Ward		57,674,619.86	8,000,000.00
Pambegua Ward		25,204,341.20	28,484,025.55
Mah Ward		27,371,853.01	3,200,000.00
Zabi Ward		19,513,499.00	12,000,000.00
Kareh Ward		17,503,822.88	
Total		792,066,869.32	276,845,529.44
Note 8 - Closing Balance			

Unity Bank - Main. Account			1,256,604.43
Unity Bank - Capital Account			119,646.00
UBA - MAIN ACCOUNT		695,851.88	
UBA - CAPITAL ACCOUNT		221,627.53	
Sub Total: Cash and Bank		917,479.41	1,376,250.43
Total Consolidated Cash & Bank Balances		917,479.41	1,376,250.43

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

Liquid Assets				

Treasuries and Banks	8	917,479.41		1,376,250.43
Sub Total		917,479.41		1,376,250.43
Investments and Other Assets				

Investments	9	12,850,000.00		12,850,000.00
Sub Total		12,850,000.00		12,850,000.00
Total Assets				
		13,767,479.41		14,226,250.43
Public Funds:				

Consolidated Revenue Fund	11	917,479.41		1,376,250.43
Capital Development Fund	12			
Other Funds		12,850,000.00		12,850,000.00
Sub - Total: Public Funds		13,767,479.41		14,226,250.43
LIABILITIES:				

Public Funds + Liabilities				
		13,767,479.41		14,226,250.43
Note 8 - Treasuries and Banks				

Unity Bank - Main. Account				1,256,604.43
Unity Bank - Capital Account				119,646.00
UBA - MAIN ACCOUNT		695,851.88		
UBA - CAPITAL ACCOUNT		221,627.53		
Total		917,479.41		1,376,250.43
Note 9 - Investments				

Ikara Food Processing Company		5,500,000.00		5,500,000.00
Kachia Ginger Company		2,000,000.00		2,000,000.00

Makarfi Sugar Company		2,100,000.00		2,100,000.00
Nigerian Universal Bank		500,000.00		500,000.00
Intercity Bank Plc (Unity Bank)		650,000.00		650,000.00
Oceanic Bank		100,000.00		100,000.00
NUB Int'l Bank Plc (First Inland Bank)		1,000,000.00		1,000,000.00
Global Bank Plc		1,000,000.00		1,000,000.00
Total		12,850,000.00		12,850,000.00
Note 10 - Advances				
Note 11 - Consolidated Revenue Fund				
Opening Balance		1,376,250.43		35,087,060.17
Add/(Less) Net Recurent Surplus/(Deficit)		458,771.02		33,710,809.74
Closing Balance		917,479.41		1,376,250.43
Note 12 - Capital Development Fund				
Note 13 - Internal Loans				
Note 14 - Outstanding Deposits				

KUBAU LOCAL GOVERNMENT							
STATEMENT OF CONSOLIDATED REVENUE FUND							
FOR THE PERIOD ENDED 31/12/2018							
	Note	Actual	Actual	Budget	Revised	Variance	Proposed
		2017	2018	2018	Budget2018	2018	2019
Opening Balance		35,087,060.17	1,376,250.43			1,376,250.43	
Add: Recurrent Receipts:							
Statutory Allocation		1,261,868,804.24	1,955,848,163.25	2,182,266,323.00	2,182,266,323.00	226,418,159.75	2,400,492,956.00
Share of VAT		391,950,744.70	364,210,779.16	490,737,270.00	490,737,270.00	126,526,490.84	539,810,997.00
Excess Crude		53,999,570.23	14,939,187.69			14,939,187.69	
NNPC Refunds			3,383,691.29			3,383,691.29	
Refund From Paris Club					439,303,664.00	439,303,664.00	
10% IGR State Contribution				18,211,526.00	18,211,526.00	18,211,526.00	20,032,678.00
Exchange Rate Difference		113,485,354.00	21,090,789.40			21,090,789.40	
Share of Excess PPT		1,395,921.15					
Share of Forex Equalization			44,472,875.55			44,472,875.55	
Excess Bank Charges			3,935,268.73			3,935,268.73	
Sub Total: Statutory Allocation		1,822,700,394.32	2,407,880,755.07	2,691,215,119.00	3,130,518,783.00	722,638,027.93	2,960,336,631.00
Licenses	16	175,000.00		8,000,000.00	8,000,000.00	8,000,000.00	8,800,000.00
Rates	17			10,000,000.00	10,000,000.00	10,000,000.00	11,000,000.00
Fees	18			30,000,000.00	30,000,000.00	30,000,000.00	33,000,000.00
Fines	19			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Earnings	21	1,821,132.15		31,000,000.00	31,000,000.00	31,000,000.00	34,100,000.00
Repayments	24		120,943.10			120,943.10	
Sub-Total: Independent Revenue		1,996,132.15	120,943.10	80,000,000.00	80,000,000.00	79,879,056.90	88,000,000.00
Below The Line Receipts	29	140,611,585.39	100,937,538.88			100,937,538.88	
Total Recurrent Receipts		1,965,308,111.86	2,508,939,237.05	2,771,215,119.00	3,210,518,783.00	701,579,545.95	3,048,336,631.00
Total Funds Available		2,000,395,172.03	2,510,315,487.48	2,771,215,119.00	3,210,518,783.00	700,203,295.52	3,048,336,631.00
Less Recurrent Payments:							
Salaries Wages and Allowances	30	1,237,463,328.35	749,734,508.46	1,150,588,170.00	754,542,635.00	4,808,126.54	
Social Benefits			111,820,000.00	36,667,056.00	115,327,248.00	3,507,248.00	
Overhead Cost	31	334,218,478.42	753,889,091.41	512,197,429.00	809,197,429.00	55,308,337.59	36,510,000.00
Public Debt Charges		9,880,000.00	950,000.00			950,000.00	
BTL Payments	32	140,611,585.39	100,937,538.88			100,937,538.88	
Total Recurrent Payments		1,722,173,392.16	1,717,331,138.75	1,699,452,655.00	1,679,067,312.00	38,263,826.75	36,510,000.00
Net Recurrent Funds before Transfers		278,221,779.87	792,984,348.73	1,071,762,464.00	1,531,451,471.00	738,467,122.27	3,011,826,631.00
Appropriations/Transfers:							
Transfer to Capital Dev Fund		276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68	
Total Appropriations/Tranfers		276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68	
Closing Balance		1,376,250.43	917,479.41			917,479.41	3,011,826,631.00
Note 16 - Licenses							
.....							

Bicycle/License			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Trade Permit License		175,000.00				
Sewing Institute License			7,000,000.00	7,000,000.00	7,000,000.00	7,700,000.00
Total		175,000.00	8,000,000.00	8,000,000.00	8,000,000.00	8,800,000.00
Note 17 - Rates						

Tenement Rate			5,000,000.00	5,000,000.00	5,000,000.00	5,500,000.00
State Grant in Lieu of Tenement Rate			5,000,000.00	5,000,000.00	5,000,000.00	5,500,000.00
Total			10,000,000.00	10,000,000.00	10,000,000.00	11,000,000.00
Note 18 - Fees						

Naming Of Street Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Advertising Fees			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Customary Right of Occupancy Fees			5,000,000.00	5,000,000.00	5,000,000.00	5,500,000.00
Birth/Death Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Motor Cycle Fees			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Native Liquor Fees			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Domestic Animal Fee			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Slaughter Slab Fees			3,000,000.00	3,000,000.00	3,000,000.00	3,300,000.00
Merriment And Road Closure Levies			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Public Convenience Sewage and Refuse Disposal Fee			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Fee Structure for Masts			13,000,000.00	13,000,000.00	13,000,000.00	14,300,000.00
Religious Places Establishment Fees			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Total			30,000,000.00	30,000,000.00	30,000,000.00	33,000,000.00
Note 19 - Fines						

Fine on Obstruction			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Total			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Note 20 - Sales						

Note 21 - Earnings						

Earning from Market			10,000,000.00	10,000,000.00	10,000,000.00	11,000,000.00
Earning from Motor Park		1,821,132.15	12,000,000.00	12,000,000.00	12,000,000.00	13,200,000.00
Cattle Market			9,000,000.00	9,000,000.00	9,000,000.00	9,900,000.00
Total		1,821,132.15	31,000,000.00	31,000,000.00	31,000,000.00	34,100,000.00
Note 22 - Rent on Government Property						

Note 23 - Rent on Government Lands							

Note 24 - Repayment							

Refunds			120,943.10			120,943.10	
Total			120,943.10			120,943.10	
Note 25 - Investment Income							

Note 26 - Interest							

Note 27 - Miscellaneous							

Note 29 - BTL Receipts							

PAYE Taxes due to State Board of Internal Revenue		44,048,572.69	5,749,955.58			5,749,955.58	
Union Deductions		60,000.00	10,107,164.33			10,107,164.33	
Deposits		12,761,129.30	98,107.74			98,107.74	
Loans deduction for Salary Other Deduction for payroll		6,527,932.31	27,716,442.00			27,716,442.00	
NUCGE Deduction		6,730,885.49	2,483,621.42			2,483,621.42	
MHWU Deduction		482,906.09					
Sharp - Sharp Loan		11,377,286.64	11,460,683.99			11,460,683.99	
Refund of Undaiunel Salary			1,000,000.00			1,000,000.00	
NUT Deduction		55,299,629.14	26,312,750.60			26,312,750.60	
NUT Endwell Deduction			14,160,000.07			14,160,000.07	
National Housing Fund Deduction		2,765,743.73	1,771,813.15			1,771,813.15	
AOPSHON		557,500.00	77,000.00			77,000.00	
Total		140,611,585.39	100,937,538.88			100,937,538.88	
Note 30 - Salaries Wages & Allowances							

Department of Admin & Finance		301,077,095.82	199,852,747.20	280,587,682.00	201,190,043.00	1,337,295.80	
Department of Primary Health Care		115,166,716.81	131,047,500.00	131,347,724.00	131,347,724.00	300,224.00	
Contribution to Primary Education		821,219,515.72	418,834,261.26	738,652,764.00	422,004,868.00	3,170,606.74	
Total		1,237,463,328.35	749,734,508.46	1,150,588,170.00	754,542,635.00	4,808,126.54	
Note 31 - Overhead Cost							

Office of the Chairman		147,492,003.66					
Personnel Management		27,917,260.29	549,411,378.10	404,658,637.00	569,658,637.00	20,247,258.90	36,510,000.00

Department of Agriculture & Natural Resources		9,190,500.00	17,701,211.13	10,590,000.00	22,590,000.00	4,888,788.87	
Department of Finance		8,800,000.00					
Department of Works and Housing		42,935,010.00	104,741,417.18	20,646,792.00	114,646,792.00	9,905,374.82	
Department of Planning Research & Statistics		10,742,500.00					
Department of Education		41,911,059.47	56,201,000.00	51,126,000.00	72,126,000.00	15,925,000.00	
Department of Health		40,235,145.00	25,834,085.00	25,176,000.00	30,176,000.00	4,341,915.00	
Traditional Office		4,995,000.00					
Total		334,218,478.42	753,889,091.41	512,197,429.00	809,197,429.00	55,308,337.59	36,510,000.00
Note 32 - BTL Payments							
.....							
PAYE Deductions Remittances to BIR		44,048,572.69	5,749,955.58			5,749,955.58	
Union Deductions		60,000.00	10,107,164.33			10,107,164.33	
Deposits		12,761,129.30	98,107.74			98,107.74	
Loans Deduction for Salary Other Deduction for Payroll		6,527,932.31	27,716,442.00			27,716,442.00	
Nucge Deduction		6,730,885.49	2,483,621.42			2,483,621.42	
MHWU Deduction		482,906.09					
Sharp - Sharp Loan		11,377,286.64	11,460,683.99			11,460,683.99	
Refund of Unclaimed Salary			1,000,000.00			1,000,000.00	
NUT Deduction		55,299,629.14	26,312,750.60			26,312,750.60	
NUT Endwell Deduction			14,160,000.07			14,160,000.07	
National Housing Fund Deduction		2,765,743.73	1,771,813.15			1,771,813.15	
AOPSHON		557,500.00	77,000.00			77,000.00	
Total		140,611,585.39	100,937,538.88			100,937,538.88	

KUBAU 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	Ami2018	Budget2019	Budget2020
Opening Balance				-174628202	-174628202	-174628202		
Add: Revenue								
Transfer from Consolidated Revenue		276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68		
Sub Total: Capital Receipts		276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68		
Total Capital Revenue Available		276,845,529.44	792,066,869.32	1,246,390,666.00	1,706,079,673.00	914,012,803.68		
Less: Capital Expenditure								
General Public Services	37	40,450,569.23	110,082,223.26	118,760,000.00	195,760,000.00	85,677,776.74	43,480,000.00	
Economic Affairs	38		33,671,921.90	39,029,467.00	39,029,467.00	5,357,545.10	34,029,467.00	
Housing and Community Development	40	202,394,960.21	494,885,415.65	600,576,486.00	999,765,493.00	504,880,077.35	205,321,753.00	
Health	41	10,000,000.00	28,995,505.80	84,201,651.00	55,201,651.00	26,206,145.20	4,500,000.00	
Education	43	24,000,000.00	124,431,802.71	403,823,062.00	416,323,062.00	291,891,259.29	76,204,162.00	
	44							
Total Capital Expenditure		276,845,529.44	792,066,869.32	1,246,390,666.00	1,706,079,673.00	914,012,803.68	363,535,382.00	
Closing Balance							363,535,382.00	
Note 35 Aids and Grants:								
.....								
Note 37 - General Public Services								
70111 - Executive and Legislature Organs		28,415,463.60	110,082,223.26	118,760,000.00	195,760,000.00	85,677,776.74	43,480,000.00	
70112 - Financial and Fiscal Affairs		12,035,105.63						
Total		40,450,569.23	110,082,223.26	118,760,000.00	195,760,000.00	85,677,776.74	43,480,000.00	
Note 38 - Economic Affairs								
70421 - Agriculture			33,671,921.90	39,029,467.00	39,029,467.00	5,357,545.10	34,029,467.00	
Total			33,671,921.90	39,029,467.00	39,029,467.00	5,357,545.10	34,029,467.00	
Note 39 - Environmental Protection								
Note 40 - Housing and Community Development								
70650 - R & D Housing and Community Amenities		202,394,960.21	494,885,415.65	600,576,486.00	999,765,493.00	504,880,077.35	205,321,753.00	
Total		202,394,960.21	494,885,415.65	600,576,486.00	999,765,493.00	504,880,077.35	205,321,753.00	
Note 41 - Health								
70740 - Public Health Services		10,000,000.00	28,995,505.80	84,201,651.00	55,201,651.00	26,206,145.20	4,500,000.00	
Total		10,000,000.00	28,995,505.80	84,201,651.00	55,201,651.00	26,206,145.20	4,500,000.00	

Note 42 - Recreation Culture and Religion								
Note 43 - Education								
70912 - Primary Education		24,000,000.00	124,431,802.71	403,823,062.00	416,323,062.00	291,891,259.29	76,204,162.00	
Total		24,000,000.00	124,431,802.71	403,823,062.00	416,323,062.00	291,891,259.29	76,204,162.00	
Note 44 - Social Protection								

SCHEDULE OF RECURRENT REVENUE							
FOR THE PERIOD ENDED 31/12/2018							
		Actual	Actual	Budget	Revised	2018	Proposed
		2017	2018	2018	Budget2018	Variance	2019
STATUTORY ALLOCATION							
25001001 - Department of Admin Finance							
.....							
25001001/11010001	Statutory Allocation	1,261,868,804.24	1,955,848,163.25	2,182,266,323.00	2,182,266,323.00	226,418,159.75	2,400,492,956.00
25001001/11010002	Share of VAT	391,950,744.70	364,210,779.16	490,737,270.00	490,737,270.00	126,526,490.84	539,810,997.00
25001001/11010003	Excess Crude	53,999,570.23	14,939,187.69			14,939,187.69	
25001001/11010006	NNPC Refunds		3,383,691.29			3,383,691.29	
25001001/11010009	Refund From Paris Club				439,303,664.00	439,303,664.00	
25001001/11010011	10% IGR State Contribution			18,211,526.00	18,211,526.00	18,211,526.00	20,032,678.00
25001001/11010013	Exchange Rate Difference	113,485,354.00	21,090,789.40			21,090,789.40	
25001001/11010017	Share of Excess PPT	1,395,921.15					
25001001/11010019	Share of Forex Equalization		44,472,875.55			44,472,875.55	
25001001/11010020	Excess Bank Charges		3,935,268.73			3,935,268.73	
Total		1,822,700,394.32	2,407,880,755.07	2,691,215,119.00	3,130,518,783.00	722,638,027.93	2,960,336,631.00
TAXES							
25001001 - Department of Admin Finance							
.....							
25001001/12100005	Refunds		120,943.10			120,943.10	
Total			120,943.10			120,943.10	
LICENSES							
25001001 - Department of Admin Finance							
.....							
25001001/12020012	Bicycle/License			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
25001001/12020037	Trade Permit License	175,000.00					
25001001/12020068	Sewing Institute License			7,000,000.00	7,000,000.00	7,000,000.00	7,700,000.00
Total		175,000.00		8,000,000.00	8,000,000.00	8,000,000.00	8,800,000.00
RATES							
25001001 - Department of Admin Finance							
.....							
25001001/12030001	Tenement Rate			5,000,000.00	5,000,000.00	5,000,000.00	5,500,000.00
25001001/12030005	State Grant in Lieu of Tenement Rate			5,000,000.00	5,000,000.00	5,000,000.00	5,500,000.00
Total				10,000,000.00	10,000,000.00	10,000,000.00	11,000,000.00
FEES							
25001001 - Department of Admin Finance							

25001001/12040006	Naming Of Street Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
25001001/12040022	Advertising Fees			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
25001001/12040031	Customary Right of Occupancy Fees			5,000,000.00	5,000,000.00	5,000,000.00	5,500,000.00
25001001/12040043	Birth/Death Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
25001001/12040072	Motor Cycle Fees			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
25001001/12040074	Native Liquor Fees			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
25001001/12040098	Domestic Animal Fee			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
25001001/12040099	Slaughter Slab Fees			3,000,000.00	3,000,000.00	3,000,000.00	3,300,000.00
25001001/12040100	Merriment And Road Closure Levies			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
25001001/12040101	Public Convenience Sewage and Refuse Disposal Fee			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
25001001/12040102	Fee Structure for Masts			13,000,000.00	13,000,000.00	13,000,000.00	14,300,000.00
25001001/12040103	Religious Places Establishment Fees			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Total				30,000,000.00	30,000,000.00	30,000,000.00	33,000,000.00
FINES							
25001001 - Department of Admin Finance							
25001001/12050005							
25001001/12050005	Fine on Obstruction			1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
Total				1,000,000.00	1,000,000.00	1,000,000.00	1,100,000.00
SALES							
25001001 - Department of Admin Finance							
EARNINGS							
25001001 - Department of Admin Finance							
25001001/12070012							
25001001/12070012	Earning from Market			10,000,000.00	10,000,000.00	10,000,000.00	11,000,000.00
25001001/12070013	Earning from Motor Park	1,821,132.15		12,000,000.00	12,000,000.00	12,000,000.00	13,200,000.00
25001001/12070015	Cattle Market			9,000,000.00	9,000,000.00	9,000,000.00	9,900,000.00
Total		1,821,132.15		31,000,000.00	31,000,000.00	31,000,000.00	34,100,000.00
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							
.....							
25001001/12100005 Refunds			120,943.10			120,943.10	
Total			120,943.10			120,943.10	
INVESTMENT INCOMES							
25001001 - Department of Admin Finance							
.....							
INTEREST EARNED							
25001001 - Department of Admin Finance							
.....							
MISCELLANEOUS							
25001001 - Department of Admin Finance							
.....							
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin Finance							
.....							
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue		44,048,572.69	5,749,955.58			5,749,955.58	
25001001/12150004 Union Deductions		60,000.00	10,107,164.33			10,107,164.33	
25001001/12150005 Deposits		12,761,129.30	98,107.74			98,107.74	
25001001/12150006 Loans deduction for Salary Other Deduction for payroll		6,527,932.31	27,716,442.00			27,716,442.00	
25001001/12150012 NUCGE Deduction		6,730,885.49	2,483,621.42			2,483,621.42	
25001001/12150013 MHWU Deduction		482,906.09					
25001001/12150020 Sharp - Sharp Loan		11,377,286.64	11,460,683.99			11,460,683.99	
25001001/12150030 Refund of Undaiunel Salary			1,000,000.00			1,000,000.00	
25001001/12100032 NUT Deduction		55,299,629.14	26,312,750.60			26,312,750.60	
25001001/12100034 NUT Endwell Deduction			14,160,000.07			14,160,000.07	
25001001/12150035 National Housing Fund Deduction		2,765,743.73	1,771,813.15			1,771,813.15	
25001001/12150039 AOPSHON		557,500.00	77,000.00			77,000.00	
Total		140,611,585.39	100,937,538.88			100,937,538.88	
SUMMARY							
INTERNALLY GENERATED REVENUE		1,996,132.15	120,943.10	80,000,000.00	80,000,000.00	79,879,056.90	88,000,000.00
STATUTORY ALLOCATION		1,430,749,649.62	2,043,669,975.91	2,200,477,849.00	2,639,781,513.00	596,111,537.09	2,420,525,634.00
BELOW THE LINE RECEIPTS		140,611,585.39	100,937,538.88			100,937,538.88	
GRAND TOTAL		1,573,357,367.16	2,144,728,457.89	2,280,477,849.00	2,719,781,513.00	575,053,055.11	2,508,525,634.00

KUBAU 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								

11001001/22020102	Local Travel and Transport - Others	14,996,284.15						
11001001/22020103	International Transport and Travels - Training	4,996,000.00						
11001001/22020604	Security Vote (Including Operations)	8,000,000.00						
11001001/22020606	Physical Security	69,994,200.00						
11001001/22020703	Legal Services	3,995,000.00						
11001001/22021001	Refreshment & Meals	16,195,672.54						
11001001/22021034	Benefit of Elected officials	24,364,846.97						
11001001/22021035	Local Government election	4,950,000.00						
Sub Total Overhead Cost		147,492,003.66						
Total Recurrent Expenditure		147,492,003.66						
11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN & FINANCE								

25001001/21010101	Basic Salary	301,077,095.82	199,852,747.20	280,587,682.00	201,190,043.00	1,337,295.80		
Sub Total - Personnel Cost		301,077,095.82	199,852,747.20	280,587,682.00	201,190,043.00	1,337,295.80		
25001001/22020102	Local Travel and Transport - Others		87,609,983.01	6,405,000.00	88,405,000.00	795,016.99		
25001001/22020103	International Transport and Travels - Training		4,995,000.00	5,000,000.00	5,000,000.00	5,000.00		
25001001/22020106	Duty Tour Allowance-Civil Servant		23,100,000.00	23,100,000.00	23,100,000.00			
25001001/22020203	Internet Access Charges		931,540.00	1,500,000.00	1,500,000.00	568,460.00		
25001001/22020205	Water Rates		82,551,824.00	68,551,824.00	83,551,824.00	1,000,000.00	30,000,000.00	
25001001/22020301	Office Stationeries/Computer Consumables		17,167,727.00	12,288,000.00	17,288,000.00	120,273.00		
25001001/22020303	Newspapers		7,460,000.00	7,560,000.00	7,560,000.00	100,000.00		
25001001/22020305	Printing of Non Security Documents		26,047,200.00	14,347,200.00	26,347,200.00	300,000.00		

25001001/22020306	Printing of Security Documents		6,907,000.00	7,000,000.00	7,000,000.00	93,000.00		
25001001/22020309	Uniforms & Other Clothing		60,000.00	120,000.00	120,000.00	60,000.00		
25001001/22020501	Local Training	2,000,000.00						
25001001/22020505	Workshops & Seminars		17,060,940.99	17,062,000.00	17,062,000.00	1,059.01		
25001001/22020507	Nigeria Seafarers Dev. Programme	5,999,500.00						
25001001/22020604	Security Vote (Including Operations)		22,387,700.00	12,720,000.00	22,720,000.00	332,300.00		
25001001/22020606	Physical Security		135,440,550.00	80,237,587.00	136,237,587.00	797,037.00		
25001001/22020703	Legal Services		1,160,000.00	1,200,000.00	1,200,000.00	40,000.00		
25001001/22020709	Environmental Consulting Services		9,619,200.00	5,000,000.00	10,000,000.00	380,800.00		
25001001/22020711	Consulting Services And Special Committees	7,997,760.29						
25001001/22020901	Bank Charges (Other Than interest)		844,296.60	1,560,000.00	1,560,000.00	715,703.40		
25001001/22021001	Refreshment & Meals		14,237,758.00	14,394,000.00	14,394,000.00	156,242.00		
25001001/22021002	Honorarium & Sitting Allowance		28,242,925.56	28,520,000.00	28,520,000.00	277,074.44	2,700,000.00	2,700,000.00
25001001/22021007	Welfare Packages	5,922,000.00	8,100,000.00	8,100,000.00	8,100,000.00			
25001001/22021008	Subscription To Professional Bodies		525,000.00	525,000.00	525,000.00			
25001001/22021014	Annual Budget Expenses and Administration		13,945,000.00	14,667,000.00	14,667,000.00	722,000.00	3,810,000.00	3,810,000.00
25001001/22021030	Miscellaneous Expenses		4,990,000.00	5,000,000.00	5,000,000.00	10,000.00		
25001001/22021034	IPDS		7,216,782.00	7,216,782.00	7,216,782.00			
25001001/22021035	Local Government Election		17,040,000.00	17,700,000.00	17,700,000.00	660,000.00		
25001001/22021040	Monitoring of Budget		2,073,000.00	3,000,000.00	3,000,000.00	927,000.00		
25001001/22021042	Bursary Award & Edu. Dev.	998,000.00						
25001001/22021071	Remuneration of Traditional and Title Holders		1,039,215.00	16,320,000.00	1,320,000.00	280,785.00		
25001001/22021076	Retirement bond redemption fund (2009-2010)		4,358,735.94	20,564,244.00	15,564,244.00	11,205,508.06		
25001001/22021077	Local Governemnt Reform	5,000,000.00	4,300,000.00	5,000,000.00	5,000,000.00	700,000.00		
	Sub Total Overhead Cost	27,917,260.29	549,411,378.10	404,658,637.00	569,658,637.00	20,247,258.90	36,510,000.00	6,510,000.00
	Total Recurrent Expenditure	328,994,356.11	749,264,125.30	685,246,319.00	770,848,680.00	21,584,554.70	36,510,000.00	6,510,000.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY								
.....								
15001001/22020209	Payment Of Security Guard Allowances	999,500.00						
15001001/22020316	Purchase Of Veterinary Drugs	2,999,000.00	8,004,211.13	4,920,000.00	10,920,000.00	2,915,788.87		
15001001/22020406	Other maintenance Services	2,198,000.00						
15001001/22021055	Tree Planting Campaign	1,999,000.00						
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows	995,000.00	3,247,000.00	4,070,000.00	4,070,000.00	823,000.00		

15001001/22021059	Local Agric Show/World Food Day		6,450,000.00	1,600,000.00	7,600,000.00	1,150,000.00		
	Sub Total Overhead Cost	9,190,500.00	17,701,211.13	10,590,000.00	22,590,000.00	4,888,788.87		
	Total Recurrent Expenditure	9,190,500.00	17,701,211.13	10,590,000.00	22,590,000.00	4,888,788.87		
25001001 - DEPARTMENT OF ADMIN & FINANCE								

25001001/22020306	Printing of Security Documents	700,000.00						
25001001/22020611	Settlement of Liabilities	3,000,000.00						
25001001/22020710	Audit Fees	600,000.00						
25001001/22020904	Other CRF Bank Charges	2,000,000.00						
25001001/22021030	Miscellaneous Expenses	2,500,000.00						
	Sub Total Overhead Cost	8,800,000.00						
	Total Recurrent Expenditure	8,800,000.00						
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE								

34001001/22020201	Electricity Charges		38,590.00	240,000.00	240,000.00	201,410.00		
34001001/22020202	Telephone Charges			577,992.00	577,992.00	577,992.00		
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	12,999,000.00	25,885,458.63	7,120,000.00	27,120,000.00	1,234,541.37		
34001001/22020402	Maintenance of Office Furniture	6,948,650.00	47,835,994.11	5,400,000.00	50,400,000.00	2,564,005.89		
34001001/22020403	Maintenance of Office Building Residential Qtrs	9,989,360.00						
34001001/22020405	Maintenance of Plants & Generators	1,999,500.00	2,520,000.00	2,520,000.00	2,520,000.00			
34001001/22020406	Other maintenance Services	2,999,500.00	6,625,000.00	2,300,000.00	8,300,000.00	1,675,000.00		
34001001/22020412	Maintenance of Markets/Public Places			1,000,000.00	1,000,000.00	1,000,000.00		
34001001/22020605	Cleaning &Fumigation Services	6,999,000.00						
34001001/22020801	Motor Vehicle Fuel Cost		6,289,500.00	408,800.00	7,408,800.00	1,119,300.00		
34001001/22020803	Plant /Generator Fuel Cost		15,546,874.44	1,080,000.00	17,080,000.00	1,533,125.56		
34001001/22021052	System & Services of PHC	1,000,000.00						
	Sub Total Overhead Cost	42,935,010.00	104,741,417.18	20,646,792.00	114,646,792.00	9,905,374.82		
	Total Recurrent Expenditure	42,935,010.00	104,741,417.18	20,646,792.00	114,646,792.00	9,905,374.82		
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

17001001/22020205	Water Rates		7,900,000.00	3,000,000.00	8,000,000.00	100,000.00		
17001001/22021003	Publicity & Advertisements	1,997,700.87	9,386,000.00	2,386,000.00	9,386,000.00			
17001001/22021009	Sporting Activities	4,000,000.00	12,030,000.00	7,130,000.00	12,130,000.00	100,000.00		
17001001/22021021	Local Cultural Festival	3,495,000.00	8,130,000.00	4,130,000.00	8,130,000.00			

17001001/22021024	Women Empowerment		1,999,000.00					
17001001/22021025	NYSC/IT Student/Adult Education Institution		2,000,000.00	1,999,000.00	2,400,000.00	2,400,000.00	401,000.00	
17001001/22021031	Allowance/Rehabilitation of Person with Disability		2,000,000.00					
17001001/22021041	Emergency Relief Materials		3,950,000.00	3,280,000.00	3,280,000.00	3,280,000.00		
17001001/22021042	Bursary Award & Edu. Dev.		2,000,000.00	6,186,000.00	23,500,000.00	21,500,000.00	15,314,000.00	
17001001/22021043	Allowances to Religious Preachers		495,000.00	4,390,000.00	2,400,000.00	4,400,000.00	10,000.00	
17001001/22021047	Overhead to Primary School		14,997,662.95					
17001001/22020066	Repatriation fosterer		498,695.65					
17001001/22021067	Poverty Alleviation		2,498,000.00	2,900,000.00	2,900,000.00	2,900,000.00		
17001001/22021069	Allowance to BATC Student		1,980,000.00					
	Sub Total Overhead Cost		41,911,059.47	56,201,000.00	51,126,000.00	72,126,000.00	15,925,000.00	
	Total Recurrent Expenditure		41,911,059.47	56,201,000.00	51,126,000.00	72,126,000.00	15,925,000.00	
	21001001 - PRIMARY HEALTH CARE							

21001001/21010101	Basic Salary		115,166,716.81	131,047,500.00	131,347,724.00	131,347,724.00	300,224.00	
	Sub Total - Personnel Cost		115,166,716.81	131,047,500.00	131,347,724.00	131,347,724.00	300,224.00	
21001001/22020307	Drugs & Medical Supplies			7,326,000.00	7,326,000.00	7,326,000.00		
21001001/22020605	Cleaning &Fumigation Services		2,000,000.00	5,950,000.00	1,050,000.00	6,050,000.00	100,000.00	
21001001/22020608	Sanitation Exercise Casual Workers		2,999,500.00					
21001001/22021022	Integ. Maternal Neonatal & Child Health/Free MCH Services		2,950,000.00	3,000,000.00	3,000,000.00	3,000,000.00		
21001001/22021024	Women Development Programme		495,000.00					
21001001/22021026	Aids Control (Subsidy on Drugs)		5,700,000.00	459,000.00	1,800,000.00	1,800,000.00	1,341,000.00	
21001001/22021027	IPDS		12,995,645.00					
21001001/22021028	TBL & Leprosy Control		195,000.00					
21001001/22021032	Malaria Control		1,950,000.00					
21001001/22021051	Community Management of Acute Malnutrition			5,030,300.00	6,000,000.00	6,000,000.00	969,700.00	
21001001/22021057	Annual Disease Control		950,000.00	1,568,785.00	3,000,000.00	3,000,000.00	1,431,215.00	
21001001/22021073	Eye Care Programme		150,000.00					
21001001/22021074	Health Services - Committee Allowances		3,950,000.00					
21001001/22021080	Infant and Young Child Feeding (IYCF)		5,900,000.00	2,500,000.00	3,000,000.00	3,000,000.00	500,000.00	
	Sub Total Overhead Cost		40,235,145.00	25,834,085.00	25,176,000.00	30,176,000.00	4,341,915.00	
	Total Recurrent Expenditure		155,401,861.81	156,881,585.00	156,523,724.00	161,523,724.00	4,642,139.00	
	51001001 - TRADITIONAL OFFICE							

51003002/22020210	Upkeep Of Traditional Rulers		1,995,000.00					
51003002/22021071	Remuneration of Traditional and Title Holders		3,000,000.00					
Sub Total Overhead Cost			4,995,000.00					
Total Recurrent Expenditure			4,995,000.00					
61001001 - KUBAU DEVELOPMENT AREA								
.....								
61002001 - KARGI DEVELOPMENT AREA								
.....								
61003001 - PROPOSED DEVELOPMENT AREA								
.....								
61004001 - NEW DEVELOPMENT AREA								
.....								
MANDATORY DEDUCTIONS								
.....								
17001001/21010101	Contribution for Primary Education - Basic Salary		821,219,515.72	418,834,261.26	738,652,764.00	422,004,868.00	3,170,606.74	
Total			821,219,515.72	418,834,261.26	738,652,764.00	422,004,868.00	3,170,606.74	
SOCIAL BENEFITS								
.....								
OFFICE OF THE CHAIRMAN								
ADMIN & FINANCE DEPT.								
.....								
25/001001/22010102	Contribution to Pension Fund		70,000,000.00	36,667,056.00	71,497,152.00	1,497,152.00		
25001001/22010105	Other Pension Benefits		41,820,000.00		43,830,096.00	2,010,096.00		
Total			111,820,000.00	36,667,056.00	115,327,248.00	3,507,248.00		

KUBAU 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 Consolidated Revenue Fund		276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68		
Total		276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68		
MISCELLANEOUS								
.....								
INTERNAL LOANS AND CREDIT								
.....								
EXTERNAL LOANS AND CREDIT								
.....								
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								
.....								
Grand total		276,845,529.44	792,066,869.32	1,071,762,464.00	1,531,451,471.00	739,384,601.68		

KUBAU 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 - DEPARTMENT OF ADMIN. & FINANCE								

25001001/23010113/11000001 Purchase of Computer and Accessories			2,540,000.00	2,540,000.00	2,540,000.00			
25001001/23030121/13000008 Rehabilitation of Local Government Secreteriat (Phase 1)		15,617,603.60						
25001001/23010112/13000013 Office of the Chairman Vice Chairman and all HODs		12,797,860.00						
25001001/23020124/13000016 Construction of Market Stalls at Pambegua Pambegua ward			5,527,500.00	9,000,000.00	9,000,000.00	3,472,500.00	7,200,000.00	
25001001/23020124/13000017 Construction of Market Stalls at Dutsen Wai Dutsen Wai Ward			23,900,000.00	8,000,000.00	60,000,000.00	36,100,000.00	500,000.00	
25001001/23020124/13000018 Construction of Market Stalls at Anchau Anchau Ward			7,455,054.00	24,900,000.00	24,900,000.00	17,444,946.00	12,500,000.00	
25001001/23030121/13000019 Repairs of Primary Education Office Anchau ward			6,750,000.00	6,750,000.00	6,750,000.00		1,500,000.00	
25001001/23030103/13000020 Renovation of District Head House Kubau Kubau Ward			1,000,000.00	2,520,000.00	2,520,000.00	1,520,000.00	280,000.00	
25001001/23020124/13000021 Construction of Market Stalls at Dutsen Wai Dutsen Wai Ward				9,000,000.00	9,000,000.00	9,000,000.00		
Total		28,415,463.60	47,172,554.00	62,710,000.00	114,710,000.00	67,537,446.00	21,980,000.00	
25001001 - FINANCE & SUPPLY DEPT.								

250010100/23020124/13000002 Market Stalls at Pambegua Pambegua Ward		7,284,025.55						
250010100/23020124/13000022 Construction of Market Stalls at Anchau Anchau Ward		3,000,000.00						
250010100/23020124/13000023 Construction of Market Stalls at D Wai D/Wai Ward		1,751,080.08						
Total		12,035,105.63						
15001001 - AGRICULTURE & FORESTRY								

15001001/23020113/01000053 Construction of Slaughter House at Anchau Anchau ward			29,976,586.20	34,029,467.00	34,029,467.00	4,052,880.80	34,029,467.00	
15001001/23020113/01000054 Construction of Slaughter Slab at Zuntu Zuntu Ward			3,695,335.70	5,000,000.00	5,000,000.00	1,304,664.30		
Total			33,671,921.90	39,029,467.00	39,029,467.00	5,357,545.10	34,029,467.00	
34001001 - WORKS & INFRASTRUCTURE								

34001001/23020106/04000001	Construction of Bridge at School of Health Technology Pambeg		5,000,000.00	9,000,000.00	9,000,000.00	4,000,000.00		
34001001/23020107/05000002	Construction of Drainage at Central Primary School D/wai War	3,000,000.00						
34001001/23030106/05000004	General Repairs of Schools	10,000,000.00						
34001001/23020118/09000009	Drainage behind Primary School Anchau Gari.	5,000,000.00						
34001001/23020114/09000017	Drainage Along Old Anchau Road D/Wai D/wai ward.	1,843,340.94						
34001001/23020114/09000019	Drainage at Zuntu main town Zuntu Ward.	5,000,000.00						
34001001/23020105/09000020	Construction of 5No. Drainage at Kubau Town Kubau Ward		5,000,000.00	9,500,000.00	9,500,000.00	4,500,000.00	2,560,300.00	
34001001/23020114/09000021	Construction of Drainage at Mah Town Mah Ward		3,253,527.96	4,500,000.00	4,500,000.00	1,246,472.04	500,000.00	
34001001/23020105/09000022	Construction/Provision of Drainage at Zuntu main Town Zuntu		34,878,908.65	9,690,000.00	39,690,000.00	4,811,091.35	800,000.00	
34001001/23020105/09000023	Construction/Provision of Drainage at Sabon Layi Anchau An		18,029,392.00	9,500,000.00	24,500,000.00	6,470,608.00		
34001001/23020114/09000024	Construction of 10No Culverts at Mah Mah Ward		5,106,667.05	2,250,000.00	7,250,000.00	2,143,332.95	250,000.00	
34001001/23020114/09000025	Construction of 10No Culverts at Kargi Kargi Ward		4,551,123.67	6,250,000.00	6,250,000.00	1,698,876.33	250,000.00	
34001001/23020114/09000026	Construction of 10No Culverts at Zuntu Zuntu Ward		1,000,000.00	2,250,000.00	2,250,000.00	1,250,000.00	250,000.00	
34001001/23020114/09000027	Construction of 10No Culverts at Kubau Kubau Ward		1,210,000.00	2,250,000.00	2,250,000.00	1,040,000.00	250,000.00	
34001001/23020114/09000028	Construction of Culverts and Drainages at Dutsen Wai Dutse		2,250,000.00	2,250,000.00	2,250,000.00		250,000.00	
34001001/23020114/09000029	Construction of Drainage at Kwata road Anchau Ward		14,250,000.00	14,250,000.00	14,250,000.00			
34001001/23020114/09000030	Construction of Drainages and Bridge at Kanya		19,000,000.00	19,000,000.00	19,000,000.00			
34001001/23020105/10000056	22No. Borehole 2 per ward.	2,200,000.00						
34001001/23020105/10000063	Construction of 1No Borehole at Anchau ward			1,000,000.00	1,000,000.00	1,000,000.00	1,050,350.00	
34001001/23020105/10000064	Cosntruction of 2No borehole at Anchau Anchau		2,066,907.35	3,500,000.00	3,500,000.00	1,433,092.65	950,598.00	
34001001/23020105/10000065	Construction of 2 No Borehole at Dutsen Wai Dutsen wai Ward			2,000,000.00	2,000,000.00	2,000,000.00	575,620.00	
34001001/23020105/10000066	Construction of 1 No Borehole at Pambegua Pambegua Ward		1,000,000.00	1,000,000.00	1,000,000.00		1,000,000.00	
34001001/23020105/10000067	Construction of 2No Boreholes at Kiriya/Ung Mallam Kargi W		1,000,000.00	2,000,000.00	1,000,000.00		250,000.00	
34001001/23020114/10000068	Construction of Drainages Behind Central Primary Scoool Anch		9,500,000.00	9,500,000.00	9,500,000.00		500,000.00	

34001001/23020105/10000069	Construction of 2No Boreholes at Zuntu Zuntu Ward			2,000,000.00	2,000,000.00	2,000,000.00			
34001001/23020105/10000070	Construction of 2 No Borehole at Zabi Zabi Ward			1,460,000.00	2,000,000.00	2,000,000.00	540,000.00		
34001001/23020105/10000071	Construction of 2 No Borehole at Yarkaura/Yardoka Haskiya W			2,286,807.00	4,000,000.00	4,000,000.00	1,713,193.00		
34001001/23020124/13000005	Construction of market Stalls at Kargi Kargi Ward			6,990,000.00	7,000,000.00	7,000,000.00	10,000.00	7,000,000.00	
34001001/23020118/13000006	Provision of Infrastructure at Zuntu Zuntu Ward			5,000,000.00	5,000,000.00	5,000,000.00		500,000.00	
34001001/23020124/13000007	Construction of Market Stalls at Kubau Kubau Ward			10,250,000.00	10,250,000.00	10,250,000.00			
34001001/23020118/13000008	Provision of Infrastructure across the Local Government			89,287,098.92	5,114,101.00	90,774,293.00	1,487,194.08		
34001001/23030121/13000009	Rehabilitation of Local government Secreteriat Phase II			8,507,768.02	10,000,000.00	10,000,000.00	1,492,231.98	14,000,000.00	
34001001/23050101/13000010	Land Compensation at Anchau and Kubau			16,650,000.00	20,800,000.00	20,800,000.00	4,150,000.00		
34001001/23010121/13000013	Purchase of Low Bed			20,080,000.00		30,000,000.00	9,920,000.00		
34001001/23020103/14000002	Repairs Along Anchau- Ikara Anchau ward.		978,437.27						
34001001/23020103/14000003	Completion of Electrification project at Kugawa A & B Ancha		5,000,000.00						
34001001/23020103/14000013	General Repairs of Vandalized Electrical materials.		7,000,000.00						
34001001/23020103/14000043	Completion of Electrification project at Ung Madaki Tudun A		5,000,000.00						
34001001/23020103/14000045	Completion of Electrification project at Gandari Damau Ward		3,525,000.00						
34001001/23030102/14000062	Eletrification of Pambequa -Danmaliki		7,000,000.00						
34001001/23030102/14000064	Repairs Along Kubau- Mararaban Kubau Kubau ward		2,429,480.00						
34001001/23030102/14000066	Completion of Electrification project at T/Wada Anchau Anch		3,000,000.00						
34001001/23020103/14000067	Completion of Eletrification Project at T/Wada Anchau Ancha		3,000,000.00						
34001001/23020103/14000068	Completion of Eletrification Project at Kugawa 'A' & B Anc		3,000,000.00						
34001001/23020103/14000069	Completion of Eletrification Project at Gandari Damau Ward		3,000,000.00						
34001001/23030102/14000070	Repairs Along Anchau-Damau Road Damau ward		2,000,000.00						
34001001/23030102/14000071	Repairs of Electricity At Kuli D/Wai D/Wai ward		1,000,000.00						
34001001/23030102/14000072	Repairs of Electricity at D/wai.		2,000,000.00						
34001001/23020103/14000073	Completion of Electrification project atKamfanin Jidda/Ung A		3,000,000.00						
34001001/23020103/14000074	Completion of Eletrification Project at Kamfanin Jidda Ward		4,000,000.00						

34001001/23030102/14000075	Repairs Along Kubau-Kampanin Maude Kubau ward	2,000,000.00						
34001001/23020103/14000076	Completion of Eletrification of Dokan Tagwai	7,000,000.00						
34001001/23020103/14000077	Completion of Eletrification Project at Ung Madaki/Tudun Ama	5,000,000.00						
34001001/23030102/14000078	Repairs of Electricity At Pambegua P/G ward	1,000,000.00						
34001001/23030102/14000080	Repairs of Electricity from Pambegua - D/wai to Border with	10,000,000.00						
34001001/23020103/14000082	Extension of Electricity from Dangoggo - Ang Fulani Zabi wa	2,000,000.00						
34001001/23020103/14000083	Completion of Eletrification from Hayin Murtala- Tudun Lungu	5,000,000.00						
34001001/23020103/14000084	Completion of Eletrification project at Dankade Town Zabi	5,000,000.00						
34001001/23020103/14000085	Completion of Eletrification Project at Ung Dankade Zabi Wa	5,000,000.00						
34001001/23020103/14000086	Single Arm Solar Sreet lightings at 408 000 per pole	10,000,000.00						
34001001/23030102/14000087	Repairs of Electricity at Kuli Dutsen Wai Dutsen Waid Ward		1,873,480.95	3,600,000.00	3,600,000.00	1,726,519.05	400,000.00	
34001001/23030102/14000088	Repairs of Transformer at Dutsen wai Dutsen Wai Ward		2,546,851.10	3,600,000.00	3,600,000.00	1,053,148.90	400,000.00	
34001001/23030102/14000089	Repairs of Electricity at Pambegua Pambegua Ward		5,011,231.50	5,700,000.00	5,700,000.00	688,768.50	200,000.00	
34001001/23030102/14000090	Repairs of Electricity at Karreh-Pambegua Road Karreh Ward		4,603,279.00	5,800,000.00	5,800,000.00	1,196,721.00		
34001001/23030102/14000091	Repairs of Electricity along Kubau-Kampanin Maude Zabi Ward		6,075,499.00	8,000,000.00	8,000,000.00	1,924,501.00		
34001001/23030102/14000092	Repairs of Electricity along Anchau-Damau Road Damau Ward		6,666,465.50	8,000,000.00	8,000,000.00	1,333,534.50		
34001001/23030102/14000093	Repairs of Electricity along Kubau-Marraraban Kubau Road Ku		2,800,000.00	2,800,000.00	2,800,000.00			
34001001/23030102/14000094	Repairs of Electricity Dutsen Wai Dutsen Wai Ward		3,000,000.00	4,500,000.00	4,500,000.00	1,500,000.00	500,000.00	
34001001/23030102/14000095	Completion of Eletrification Project at Dokan Tagwai Mah W		5,000,000.00	9,000,000.00	9,000,000.00	4,000,000.00	1,000,000.00	
34001001/23030102/14000096	Completion of Eletrification Project Hayin Murtala-Tudun Lu		5,000,000.00	9,000,000.00	9,000,000.00	4,000,000.00	1,000,000.00	
34001001/23030102/14000097	Rehabilitation/Repairs of Electricity from Pambegua-Dutsen w		15,000,000.00	27,000,000.00	17,000,000.00	2,000,000.00	3,000,000.00	
34001001/23010119/14000098	Supply of 6No Semi Urban Solartronic Pumping System			23,500,000.00			83,500,000.00	
34001001/23020103/14000099	Completion of Eletrification Project At Gandari Damau Ward		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00	10,000,000.00	
34001001/23020103/14000100	Completion of Eletrification Project At Tudun Wada Anchau A		3,000,000.00	7,000,000.00	7,000,000.00	4,000,000.00	9,000,000.00	
34001001/23020103/14000101	Completion of Eletrification Project At Ung Madaki/Tudun Am		7,000,000.00	14,000,000.00	14,000,000.00	7,000,000.00	7,000,000.00	

34001001/23020103/14000102	Completion of Electrification Project At Ung Dankade Zabi			3,000,000.00	6,034,885.00	6,034,885.00	3,034,885.00	6,034,885.00	
34001001/23020103/14000103	Completion of Electrification Project At Kampanin Jidda Kar			2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00	5,000,000.00	
34001001/23020103/14000104	Extension of Electrification Project From Ang Dangogog- Ung			1,000,000.00	4,900,000.00	4,900,000.00	3,900,000.00		
34001001/23010119/14000105	Purchase of Transformer at Pambequa Pambequa Ward				9,000,000.00	9,000,000.00	9,000,000.00		
34001001/23020103/14000106	Extension of Electrification Project From Takalfiya - Ung Ri			5,000,000.00	8,550,000.00	8,550,000.00	3,550,000.00		
34001001/23020114/17000001	Constr. of feeder Road Gidan Gata - Haskiya Haskiya Ward.		10,848,997.00						
34001001/23020114/17000011	Mini Bridge at Binigi Damau ward		3,000,000.00						
34001001/23020114/17000017	Network of Drainages at Kargi Kargi Ward		4,750,000.00						
34001001/23020114/17000099	Construction of Bridge at Kariya Kargi Ward. Phase 1		10,569,705.00						
34001001/23020114/17000101	Construction og Bridge at Kafi Kubau Ward.		2,275,000.00						
34001001/23020114/17000102	Drainage at Kubau Kubau Ward		1,775,000.00						
34001001/23020114/17000103	Construction of 10NO. Culverts at Mah Mah Ward		1,000,000.00						
34001001/23020114/17000106	Bridge at School of Health Tech. Pambequa P/G Ward.		10,000,000.00						
34001001/23020114/17000109	Construction of Road at Anchau-Gidan Gata Anchau Ward		7,000,000.00						
34001001/23020114/17000110	Anchau Gari-Anchau Takalafiya Road Anchau Ward.		5,000,000.00						
34001001/23020114/17000111	Contruction of Road at Danhauya		10,000,000.00						
34001001/23020114/17000112	Contruction of Road From Corner Mabuga to Bugau		2,200,000.00						
34001001/23020114/17000118	Construction of Feeder Road at Pambequa-Danmaliki Ward			13,000,000.00	13,000,000.00	13,000,000.00		1,000,000.00	
34001001/23020114/17000119	Construction of Road at Danhauya Damau Ward			10,000,000.00	10,000,000.00	10,000,000.00		3,000,000.00	
34001001/23020114/17000120	Construction of Road at Kafi Kubau Ward			7560976	9025000	9025000	1464024	3000000	
34001001/23020114/17000121	Construction of Road at Gidan Alhaji Inusa-Kasuwa Kubau War			3000000	9000000	9000000	6000000	1000000	
34001001/23020114/17000122	Final Payment for the Construction of Road Anchau- Gidan Gat			10000000	20000000	20000000	10000000	15000000	
34001001/23020114/17000123	Completion of Contruction of Road from Anchaun Gari-Anchau T			10000000	25000000	21000000	11000000	20000000	
34001001/23020114/17000124	Construction of Ung Mato-Karreh Feeder Road Karreh Ward			10000000	15000000	15000000	5000000		
34001001/23020114/17000125	Construction of Road at Zabi Zabi Ward			5978000	34912500	9912500	3934500	4250000	

34001001/23020114/17000126	Construction of Gidan Gata-Haskiya Road Haskiya Ward		10000000	26600000	21600000	11600000	9000000	
34001001/23020114/17000127	Construction of Mini Bridge at Kwinu Damau Ward		3000000	7200000	7200000	4200000	800000	
34001001/23020114/17000128	Construction of Mini Bridge at Binigi Damau Ward		7200000	7200000	7200000		800000	
34001001/23020114/17000129	Completion of Construction of Bridge at Kariya Kargi Ward		17373200	30200000	30200000	12826800	10000000	
34001001/23020114/17000130	Construction of Roads from Kargi-Dokan Toro Kargi Ward		7000000	21500000	21500000	14500000	500000	
34001001/23020114/17000131	Construction of feeder Road at Zuntu Zuntu Ward		3000000	9500000	9500000	6500000	500000	
34001001/23020114/17000132	Construction of Mini Bridge along Gadas-Pangwani Kargi ward		2000000	5000000	5000000	3000000		
34001001/23020114/17000133	Construction of feeder Road from Karreh-Zuntu Karreh ward		1000000	32500000	2500000	1500000		
34001001/23020114/17000134	Construction of Bridge at Gabashi Kubau Masama and H/Kwanti		10985000	27150000	27150000	16165000		
34001001/23010129/17000135	Purchase of Grader		38001000		38651390	650390		
34001001/23050101/17000136	Construction/Maintenance and Rehabilitation of Roads from An				72377425	72377425		
34001001/23010129/17000137	Purchase of Pay Loader				81000000	81000000		
34001001/23010129/17000138	Purchase of Roller Grader				20000000	20000000		
34001001/23010129/17000139	Purchase of 3 Tipper at the Rate of 20 0003 60 000				120000000	120000000		
Total		202394960.2	542283183.7	653626486	1052815493	510532309.3	226821753	
38001001 - BUDGET PLANNING & STATISTICS								

17001001 - EDUCATION & SOCIAL DEVELOPMENT								

17001001/23020107/05000062	1 Storey Building of 8 Class Rooms at Anchau anchau Ward.	3000000						
17001001/23020107/05000130	1 Storey Building of 8 Class Rooms at Pambequa P/G Ward	1000000						
17001001/23020107/05000135	1 Storey Building of 8 Class Rooms at Zuntu zuntu Ward.	3000000						
17001001/23030106/05000177	Renovation of Primary Education Office at Anchau	6000000						
17001001/23020107/05000226	Construction of 1 Block of 8 Classrooms at Salanke Anchau W		6731528.37	10000000	10000000	3268471.63		
17001001/23020107/05000227	Construction of 1 Block of 8 Classrooms at Zabi Zabi Ward		2000000	10000000	6000000	4000000	16800000	
17001001/23020107/05000228	Construction of 1 Block of 8 Classrooms at Anchau Anchau Wa		3000000	9200000	9200000	6200000	2800000	
17001001/23020107/05000229	Construction of 1 Block of 8 Classrooms at Dutsen Wai Dutse		3000000	10000000	10000000	7000000	2800000	
17001001/23020107/05000230	Construction of 1 Block of 8 Classrooms at Damau Damau Ward			10000000	10000000	10000000	9800000	

17001001/23020107/05000231	Construction of 1 Block of 8 Classrooms at Haskiya Haskiya		1914841.48	28000000	28000000	26085158.52	2800000	
17001001/23020107/05000232	Construction of 1 Block of 8 Classrooms at Kargi Kargi Ward		887233.78	5600000	5600000	4712766.22	2800000	
17001001/23020107/05000233	Construction of 1 Block of 8 Classrooms at Karreh Karreh Wa		6800000	6800000	6800000			
17001001/23020107/05000234	Construction of 1 Block of 8 Classrooms at Kubau Kubau Ward			5600000	5600000	5600000	2800000	
17001001/23020107/05000235	Construction of 1 Block of 8 Classrooms at Zuntu Zuntu Ward			10000000	10000000	10000000	2800000	
17001001/23020107/05000236	Construction of 1 Block of 8 Classrooms at Muriga Mah Ward		7000000	7000000	7000000		2800000	
17001001/23020107/05000237	Construction of 1 Block of 8 Classrooms at Pambequa Pambequa		546459.74	7033131	7033131	6486671.26	12500000	
17001001/23020107/05000238	Construction of 1 Block of 2 Classrooms and Office at Hayin		5375937.42	3600000	9100000	3724062.58	400000	
17001001/23020107/05000239	Construction of 1 Block of 2 Classrooms and Office at Ung Ma			8981148	8981148	8981148	400000	
17001001/23020107/05000240	Construction of 1 Block of 2 Classrooms and Office at Dokan			8981148	8981148	8981148	400000	
17001001/23020107/05000241	Construction of 1 Block of 2 Classrooms and Office at Kajigi			4500000	10000000	10000000	500000	
17001001/23020107/05000242	Construction of 1 Block of 2 Classrooms and Office at Kajirg			3600000	3600000	3600000	400000	
17001001/23020107/05000243	Construction of 1 Block of 2 Classrooms and Office at Bawada			3000000	3000000	3000000		
17001001/23020107/05000244	Construction of 1 Block of 2 Classrooms and Office at Gajajg			400000	400000	400000		
17001001/23020107/05000245	Construction of 1 Block of 2 Classrooms and Office at Masama			4500000	4500000	4500000	500000	
17001001/23020107/05000246	Construction of 1 Block of 2 Classrooms and Office at Karreh			3600000	3600000	3600000	400000	
17001001/23020107/05000247	Construction of 1 Block of 2 Classrooms and Office at Kudumi		2000000	8981148	8981148	6981148	800000	
17001001/23020107/05000248	Construction of 1 Block of 2 Classrooms and Office at Bugau		5758021.03	8981148	8981148	3223126.97	800000	
17001001/23030106/05000249	Renovation of Local Government Education Secretariat		5000000	15000000	5000000		400000	
17001001/23020107/05000250	Fencing of Central Primary School Dutsen Wai Dutsen Wai War		5500000	5500000	5500000		1000000	
17001001/23020107/05000251	Fencing of Central Primary School Kargi Kargi Ward		5500000	5500000	5500000		1000000	
17001001/23020107/05000252	Fencing of Central Primary School Karreh Karreh Ward		3100543.88	5500000	5500000	2399456.12	1000000	
17001001/23020107/05000253	Fencing of Central Primary School Damau Damau Ward		4733477.55	5500000	5500000	766522.45	1000000	
17001001/23030106/05000254	Repairs of Vandalized Primary School at Central Primary Scho		2000000	5500000	5500000	3500000	1000000	
17001001/23030106/05000255	Repairs of Vandalized Primary School at Central Primary Scho			1350000	1350000	1350000	150000	

17001001/23020107/05000257	Construction of 1 Block of 2 Classrooms and Office at Gandar			4500000	4500000	4500000	500000	
17001001/23020107/05000258	Construction of 1 Block of 2 Classrooms and Office at BidaBi		2000000	8981148	8981148	6981148	500000	
17001001/23010125/05000259	Purchase of Library Books and Equipment			4000000	4000000	4000000		
17001001/23020107/05000260	Construction of 1 Block of 2 Classrooms and Office at Kadawa		8100375.51	9025000	14525000	6424624.49	500000	
17001001/23020107/05000261	Construction of 1 Block of 2 Classrooms and Office at Gidan			3600000	3600000	3600000	400000	
17001001/23020107/05000262	Construction of 1 Block of 2 Classrooms and Office at Danhau			3600000	3600000	3600000	500000	
17001001/23020107/05000263	Construction of 1 Block of 2 Classrooms and Office at UBE Di			4726574	4726574	4726574	525175	
17001001/23020107/05000264	Construction of 1 Block of 2 Classrooms and Office at UBE Tu			8981148	8981148	8981148	1050350	
17001001/23020107/05000265	Construction of 1 Block of 2 Classrooms and Office at UBE Un			4726574	4726574	4726574	525175	
17001001/23020107/05000266	Construction of Wall Fence at Central Primary School Kubau			7681155	7681155	7681155	853462	
17001001/23020107/05000267	Construction of 2 Blocks of 4 Class rooms at GSS Mah Mah Wa		3986658	9000000	9000000	5013342	1000000	
17001001/23030106/05000268	Renovation of 2 Blocks of 5 Classrooms at GSS Mah Mah Ward		2000000	4500000	4500000	2500000	500000	
17001001/23020107/05000269	Construction /Provision of Block of 2 Classroom at Yelwa Pa		1119149.96	8981148	8981148	7861998.04		
17001001/23030106/05000270	Rehabilitation/Renovation of 6No Classrooms at Pangwani Kar		3000000	8000000	8000000	5000000		
17001001/23020107/05000271	Construction of 1 Block of 2 Classrooms at Kuraye Mah ward			9453148	9453148	9453148		
17001001/23020107/05000272	Construction of 1 Block of 2 Classrooms at Nassarawa Kargi			9453148	9453148	9453148		
17001001/23050101/05000273	Fencing of BATIC Anchau Anchau Ward		8824630.14	9500000	9500000	675369.86	500000	
17001001/23020107/05000274	Construction of 1 Block of 2 Classrooms at Maddaba Zabi war			9453148	9453148	9453148		
17001001/23020107/05000275	Construction of 1 Block of 2 Classrooms and office at Nabuga			9453148	9453148	9453148		
17001001/23010124/05000276	Purchase/Procurement of Teaching and Learning materials incl			20000000	20000000	20000000		
17001001/23020107/05000277	Construction of 2 Classrooms and Office at Lere Damau				2000000	2000000		
17001001/23020107/05000281	Additional Work Fencing of Primary School Hayin Lere		4000000		4000000			
17001001/23030106/05000282	Renovation of Secondary School at Kamfani Maunde		2219110		4000000	1780890		
17001001/23020127/11000002	Construction of ICT Centre at GDSS Anchau Takalafiya		18333835.85	24000000	24000000	5666164.15		

17001001/23050101/13000003	Assistance to Community Development		1000000					
17001001/23010124/13000014	Purchase of Textual materials and Stationery.		10000000					
17001001/23050101/13000018	Assistance to Community Development Projects			15511901.24	3000000	28000000	12488098.76	
Total			24000000	139943704	406823062	444323062	304379358.1	76204162
21001001 - PRIMARY HEALTH CARE								

21001001/23030105/04000090	General Repairs of Health Centres		10000000					
21001001/23020106/04000094	Construction of Primary Health Care Clinic at Ung. Gata Anc			3546163.97	5500000	5500000	1953836.03	500000
21001001/23020106/04000095	Construction of Health Clinic at Jenau Anchau Ward			1000000	4500000	4500000	3500000	500000
21001001/23020106/04000096	Construction of Health Clinic at Dalman Zuntu Ward			1000000	9500000	3500000	2500000	500000
21001001/23020106/04000097	Construction of Health Clinic at Danhauya Damau Ward				4500000	2500000	2500000	500000
21001001/23020106/04000098	Construction of Health Clinic at Kudumi Haskiya Ward			1000000	7125000	4125000	3125000	500000
21001001/23020106/04000099	Construction of Health Clinic at Kanwa Haskiya Ward			1000000	8981148	3981148	2981148	500000
21001001/23020106/04000100	Construction of Health Clinic at Ang Rukku Kargi Ward				4500000	2500000	2500000	500000
21001001/23020106/04000101	Construction of Health Clinic at Dokan MaiJaki Kargi Ward			3025000	9025000	3025000		500000
21001001/23020106/04000102	Construction of Health Clinic at Dokan Rago Mah Ward			3025000	9025000	3025000		500000
21001001/23030105/04000103	General Repairs of Primary Health Care Centres			1696284.5	1500000	2500000	803715.5	
21001001/23020106/04000104	Construction of Health Clinic at Ware-Ware			4997188.1	5045503	5045503	48314.9	
21001001/23020106/04000105	Construction of Health Clinic at Tashan Kinchin Haskiya war			4593992.18	5000000	5000000	406007.82	
21001001/23020106/04000106	Contribution to PHC Services			4111877.05	10000000	10000000	5888122.95	
Total			10000000	28995505.8	84201651	55201651	26206145.2	4500000
XC								
KUBAU DEVELOPMENT AREA								

KARGI DEVELOPMENT AREA								

PROPOSED DEVELOPMENT AREA								



◆ **REPORT** ◆

OF THE

AUDITOR-GENERAL

FOR LOCAL GOVERNMENTS

ON THE

ACCOUNTS

OF

KUDAN LOCAL GOVERNMENT

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

◆ **PRESENTED TO THE** ◆

KADUNA STATE HOUSE OF ASSEMBLY



ANNUAL ACCOUNTS 2018 KUDAN LOCAL GOVERNMENT

◆ PROFILE ◆

HON. SHUAIBU BAWA JAJA : EXECUTIVE CHAIRMAN

ELECTED COUNCILLORS

HON. HABIBU DANLADI : KAURAN WALI SOUTH WARD
HON. GAMBO SAIDU : DOKA WARD
HON. YUSHA'U MOHAMMED : HUNKUYI WARD
HON. UMMAR HUSSAINI : GARU WARD
HON. NASIRU YAHAYA : KAURAN WALI NORTH WARD
HON. DAUDA MAGAJI : KUDAN WARD
HON. SAMAILA AHMED : ZABI WARD
HON. YUNUSA GARBA : SABON GARI HUNKUYI WARD
HON. SABITU TUKUR : LIKORO WARD
HON. MUHAMMED SHEHU : TABAN SANI WARD

MANAGEMENT STAFF

ALH. SAHABI DAHIRU DOKA : LOCAL GOVERNMENT SEC.
HAJ. UMMA K. M. SAMBO : DIR. ADMIN AND FINANCE
ALH. ALHASSAN S. ADAMU, CNA : LOCAL GOVERNMENT TREASURER
ALH. ABDULMUMINI IDRIS : DIR. WORKS & INFRASTRUCTURE
HAJ. AISHA ALPHA ZARMA : DIR. EDUC. AND SOCIAL DEVT.
ALH. AHMED BALARABE : DIR. AGRICULTURE AND FORESTRY
ALH. RABI'U A. YARO : DIR. 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

i. RECEIPTS

Total receipts during the year amounted to one billion, eight hundred and thirty-one million, seven hundred and ninety-seven thousand, one hundred and twenty-one naira, thirteen kobo (N1,831,797,121.13) only. This is broken down as follows:

Statutory allocation	-	N1,438,311,348.33	78.52%
Value Added Tax	-	280,380,272.94	15.31%
Independent revenue	-	358,226.05	00.01%
Below the line receipts	-	112,747,273.81	06.16%
Total	=	N1,831,797,121.13	100.00%

From the above presentation, statutory allocation and value added tax both from the federation account constitute 93.83% of total receipts, while internally generated revenue accounted for only 0.01%. This shows that there is over dependence on the federation account. This situation calls for urgent intervention measures because one cannot imagine the fact that N40,940,104.00 was budgeted and only N358,226.05 being collected.

The management and revenue consultant should be called to order. In fact there is need for a special investigation to unravel the cause of this dismal performance.

ii. PAYMENTS

Total payments during the year amounted to one billion, five hundred and ninety-eight million, and six thousand, nine hundred and sixty-eight naira, twelve kobo (N1,598,006,968.12) only. This is broken down as follows:

Recurrent expenditure	-	N1,311,911,903.02	82.10%
Capital expenditure	-	286,095,085.10	17.90%
	=	N1,598,006,968.12	100.00%

From the above analysis, recurrent expenditure gulped 82.10% leaving only 17.90%. This means the rural infrastructure does not receive the required attention. Management should therefore make conscious efforts at controlling overheads and personnel costs so as to make savings to be channeled into capital projects.

STATEMENT OF ASSETS AND LIABILITIES

i. Treasuries and banks

As at 31st December, 2018, there was a nil cash balance in the Local Government Treasury and there were credit balances to the tune of N237,198,069.24 in the seven Local Government accounts. I have sighted these balances in the bank certificates attached to the accounts.

There is need for the Local Government to reduce the number of accounts being maintained. This will save charges and make for easy monitoring of transactions and reconciliation.

ii. INVESTMENTS

The total book value of the Local Government's investments stood at N10,612,500.00 only. However, the market value of these investments is nothing to write home about because most of the companies invested in have liquidated or are moribund. There is need therefore, for a reappraisal of the investment portfolio that will reflect a fair value of the shares.

iii. ADVANCES

All advances have been retired.

iv. DEPOSITS

All third party deposits have been remitted.

KUDAN LOCAL GOVERNMENT								
CONSOLIDATED FINANCIAL SUMMARY								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
Opening Balance		26,826,227.42	3,407,916.23	92,863,239.00	92,863,239.00	89,455,322.77		
RECEIPTS								
Statutory Allocation		1,530,606,117.95	1,718,691,621.27	1,808,086,674.00	1,987,287,946.00	268,596,324.73	1,143,904,415.00	1,199,943,160.00
Internally Generated Revenue		3,882,408.00	358,226.05	40,940,104.00	40,940,104.00	40,581,877.95		
Transfer from CRF		311,870,594.88	286,095,065.10	685,504,065.00	598,404,065.00	312,308,999.90	8,398,853.00	8,398,853.00
Miscellaneous Capital Receipts					161,537,391.00	161,537,391.00		
BTL Receipts		156,390,649.99	112,747,273.81			112,747,273.81		
Total Current Year Receipts		2,002,749,770.82	2,117,892,186.23	2,534,530,843.00	2,788,169,506.00	670,277,319.77	1,152,303,268.00	1,208,342,013.00
Total Funds Available		2,029,575,998.24	2,121,300,102.46	2,627,394,082.00	2,881,032,745.00	759,732,642.54	1,152,303,268.00	1,208,342,013.00
Expenditure: Economic Classification								
Employees Compensation		1,054,451,702.28	829,378,295.22	905,717,113.00	947,926,199.00	118,547,903.78	942,797,815.00	989,937,707.00
Social Benefits		68,000,000.00	73,820,000.00	12,500,000.00	80,492,186.00	6,672,186.00		
Overhead Costs		93,928,419.72	258,738,285.88	203,285,600.00	339,385,600.00	80,647,314.12	190,906,600.00	191,406,600.00
Service Wide Vote		29,656,120.26	37,228,048.11	42,020,000.00	62,020,000.00	24,791,951.89	10,200,000.00	10,200,000.00
BTL Payments		156,390,649.99	112,747,273.81			112,747,273.81		
Transfer to Capital Development Fund		311,870,594.88	286,095,065.10	685,504,065.00	598,404,065.00	312,308,999.90		8,398,853.00
Total Recurrent Expenditure		1,714,297,487.13	1,598,006,968.12	1,849,026,778.00	2,028,228,050.00	430,221,081.88	1,143,904,415.00	1,199,943,160.00
Capital Expenditure: Programme Classification								
01 Economic Empowerment Through Agriculture		649,400.00	3,435,000.00	16,500,000.00	23,400,000.00	19,965,000.00	2,598,854.00	2,598,854.00
04 Improvement to Human Health		5,830,502.39	12,046,934.95	43,000,001.00	36,000,001.00	23,953,066.05		
05 Enhancing Skills and Knowledge		8,079,846.69	26,758,762.80	124,560,182.00	124,560,182.00	97,801,419.20		
06 - Housing and Urban Development		22,304,863.22	54,077,568.65	77,000,000.00	207,537,391.00	153,459,822.35		
09 Environmental Improvement		415,000.00	15,149,412.15	83,600,000.00	73,600,000.00	58,450,587.85		
10 Water Resources and Rural Development		1,388,335.60	1,510,521.00	12,000,000.00	9,000,000.00	7,489,479.00		
11 Information Communication & Technology			4,520,130.00	5,600,000.00	5,600,000.00	1,079,870.00		
12 Growing the Private Sector		350,949.00						
13 Reform of Government and Governance		21,825,450.00	38,751,632.09	52,057,003.00	53,057,003.00	14,305,370.91	5,799,999.00	5,799,999.00
14 Power		48,301,168.20	46,082,338.89	155,000,000.00	119,000,000.00	72,917,661.11		
17 Road		202,725,079.78	83,762,764.57	209,050,118.00	201,050,118.00	117,287,353.43		
Total Capital Expenditure by Program		311,870,594.88	286,095,065.10	778,367,304.00	852,804,695.00	566,709,629.90	8,398,853.00	8,398,853.00
Total Expenditure (Budget Size)		2,026,168,082.01	1,884,102,033.22	2,627,394,082.00	2,881,032,745.00	996,930,711.78	1,152,303,268.00	1,208,342,013.00
Budget Surplus/(Deficit)		3,407,916.23	237,198,069.24			237,198,069.24		
Financing of Deficit by Borrowing								
Closing Balance		3,407,916.23	237,198,069.24			237,198,069.24		

KUDAN LOCAL GOVERNMENT				
CASH FLOW STATEMENT				
FOR THE PERIOD ENDED 31/12/2018				
	Note	Actual		Actual
		2018		2017
Cash Flow from Operating Activities				
Statutory Allocation		1,438,311,348.33		1,249,853,510.25
Value Added Tax		280,380,272.94		280,752,607.70
Independent Revenue	1	358,226.05		3,882,408.00
BTL Receipts	2	112,747,273.81		156,390,649.99
Total Receipts		1,831,797,121.13		1,690,879,175.94
Payments				
Compensation of Employees	3	829,378,295.22		1,054,451,702.28
Social Benefits	4	73,820,000.00		68,000,000.00
Overhead Cost	5	258,738,285.88		93,928,419.72
Service Wide Vote		37,228,048.11		29,656,120.26
Below-The-Line Payments	6	112,747,273.81		156,390,649.99
Total Payments		1,311,911,903.02		1,402,426,892.25
Net Cash Flow from Operating Activities		519,885,218.11		288,452,283.69
Cash Flow from Investing Activities				
Economic Empowerment Through Agriculture		3,435,000.00		649,400.00
Improvement to Human Health		12,046,934.95		5,830,502.39
Enhancing Skills and Knowledge		26,758,762.80		8,079,846.69
Housing and Urban Development		54,077,568.65		22,304,863.22
Environmental Improvement		15,149,412.15		415,000.00
Water Resources and Rural Development		1,510,521.00		1,388,335.60
Information and Communication Technology		4,520,130.00		
Growing the Private Sector				350,949.00
Reform of Government and Governance		38,751,632.09		21,825,450.00
Power		46,082,338.89		48,301,168.20
Road		83,762,764.57		202,725,079.78
Net Cash Flow from Investment	7	286,095,065.10		311,870,594.88
Cash Flow from Financing Activities				
Net Surplus(Deficit) for the Year		233,790,153.01		23,418,311.19
Opening Balance		3,407,916.23		26,826,227.42
Closing Balance	8	237,198,069.24		3,407,916.23
Note 1 - Independent Revenue				

Rates				832,408.00

Sales			3,020,000.00
Earnings			30,000.00
Miscellaneous Revenue		358,226.05	
Total		358,226.05	3,882,408.00
Note 2 - BTL Receipts			

PAYE Taxes due to State Board of Internal Revenue		9,965,201.57	17,438,501.55
Union Deductions			5,981,075.22
10% Contract Retention			1,533,440.51
SIGMA Pension Deduction		74,877,493.41	
Commodity Deductions			2,296,944.95
NULGE Deductions		27,754,578.83	28,507,512.20
MHWU Deductions			3,784,000.00
Party Deductions			500,000.00
Monthly Repayment by Staff of Local Government			1,440,000.00
Tax Audit Liabilities			500,000.00
Sharp Sharp Loan			5,755,694.01
Personnel Advance Deduction		150,000.00	
Personnel Emolument Pay As You Go			88,653,481.55
Total		112,747,273.81	156,390,649.99
Note 3 - Compensation of Employees			

Contribution to Primary Education		425,839,873.46	703,332,590.06
Local Government Staff	3A	403,538,421.76	351,119,112.22
Total		829,378,295.22	1,054,451,702.28
Note 3A - Local Government Staff			

Kudan Local Govt		403,538,421.76	351,119,112.22
Total		403,538,421.76	351,119,112.22
Note 4 - Social Benefits			

15% Contribution to Pension fund		40,900,000.00	47,000,000.00
Total		73,820,000.00	68,000,000.00
Note 5 - Overhead Costs			

Transport and Travelling		6,583,874.60	1,137,327.87
Utilities		1,036,856.00	300,000.00
Material and Supplies		31,921,730.43	18,404,500.00
Maintenance Services		3,126,914.03	2,448,960.52

Training		15,170,400.00		8,530,000.00
Other Services		63,669,350.00		30,729,554.74
Consulting & Professional Services		13,367,600.00		2,299,900.00
Fuel and Lubriants		214,000.00		
Financial Charges		1,158,544.82		1,879,823.37
Miscellaneous Expenses		109,089,016.00		28,198,353.22
Local Grants and Contributions		13,400,000.00		
Total		258,738,285.88		93,928,419.72
Note 6 - Below the Line Payments				

PAYE Deductions Remittances to BIR		9,965,201.57		17,438,501.55
Union Deductions				5,981,075.22
10% Contract Rentention				1,533,440.51
SIGMA Pension Deduction		74,877,493.41		
Commodity Department				2,296,944.95
NULGE Deductions		27,754,578.83		28,507,512.20
MHWU				3,784,000.00
Party Deductions				500,000.00
Monthly Payments by Staff of Local Government				1,440,000.00
Tax Audit Liabilities				500,000.00
Sharp Sharp Loan				5,755,694.01
Personnel Advance Deduction		150,000.00		
Personnel Emolument Pay As You Go				88,653,481.55
Total		112,747,273.81		156,390,649.99
Note 7 - Net Cash From Investing Acivities by Location				

Kaura - Wali North Ward		17,124,012.25		1,141,653.05
Doka Ward		15,149,412.15		
Hunkuyi Ward		540,000.00		5,081,854.00
Garu Ward				13,023,331.44
Kaura - Wali South Ward		509,900.00		2,490,096.00
Kudan Ward		240,841,169.15		209,221,696.19
Sabon Gari Hunkuyi Ward				662,813.63
Likoro Ward		11,930,571.55		56,221,085.27
Taban Sani Ward				24,028,065.30
Total		286,095,065.10		311,870,594.88
Note 8 - Closing Balance				

UBA - MAIN ACCT		443,736.36		
Nak MF Main Acct				271.11

GTBANK MAIN ACCTOUNT		2,994,234.44		1,200,713.93
GT Bank Operational		1,812,847.02		1,141,686.71
GT BANK CAPITAL		73,329,842.50		281,864.96
GT Bank -Wash Account		364,860.90		410,060.40
GT Bank -Salries and Wages		571,430.54		373,319.12
UBA - CAPITAL ACCOUNT		157,681,117.48		
Sub Total: Cash and Bank		237,198,069.24		3,407,916.23
Total Consolidated Cash & Bank Balances		237,198,069.24		3,407,916.23

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

Liquid Assets				

Treasuries and Banks	8	237,198,069.24		3,407,916.23
Sub Total		237,198,069.24		3,407,916.23
Investments and Other Assets				

Investments	9	10,612,500.00		10,612,500.00
Sub Total		10,612,500.00		10,612,500.00
Total Assets		247,810,569.24		14,020,416.23
Public Funds:				

Consolidated Revenue Fund	11	237,198,069.24		3,407,916.23
Capital Development Fund	12			
Other Funds		10,612,500.00		10,612,500.00
Sub - Total: Public Funds		247,810,569.24		14,020,416.23
LIABILITIES:				

Public Funds + Liabilities		247,810,569.24		14,020,416.23
Note 8 - Treasuries and Banks				

UBA - MAIN ACCT		443,736.36		
Nak MF Main Acct				271.11
GTBANK MAIN ACCTOUNT		2,994,234.44		1,200,713.93
GT Bank Operational		1,812,847.02		1,141,686.71
GT BANK CAPITAL		73,329,842.50		281,864.96
GT Bank -Wash Account		364,860.90		410,060.40
GT Bank -Salries and Wages		571,430.54		373,319.12
UBA - CAPITAL ACCOUNT		157,681,117.48		
Total		237,198,069.24		3,407,916.23

Note 9 - Investments				

Ikara Food Processing Company		650,000.00		650,000.00
Kachia Ginger Processing Company		100,000.00		100,000.00
Urban Development		250,000.00		250,000.00
Makarfi Sugar Company		612,500.00		612,500.00
Universal Bank Plc		1,000,000.00		1,000,000.00
Purchase of Shares		2,052,917.70		2,052,917.70
First Inland Bank Plc. (Former NUB)		5,947,082.30		5,947,082.30
Total		10,612,500.00		10,612,500.00
Note 10 - Advances				
Note 11 - Consolidated Revenue Fund				
Opening Balance		3,407,916.23		26,826,227.42
Add/(Less) Net Recurent Surplus/(Deficit)		233,790,153.01		23,418,311.19
Closing Balance		237,198,069.24		3,407,916.23
Note 12 - Capital Development Fund				
Note 13 - Internal Loans				
Note 14 - Outstanding Deposits				

KUDAN 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		26,826,227.42	3,407,916.23			3,407,916.23		
Add: Recurrent Receipts:								
Statutory Allocation		1,099,358,905.96	1,381,307,597.04	1,345,023,782.00	1,345,023,782.00	36,283,815.04	1,143,904,415.00	1,199,943,160.00
Share of VAT		280,752,607.70	280,380,272.94	449,121,021.00	449,121,021.00	168,740,748.06		
Budget Augmentation		25,191,063.13						
Refund from Paris Club		3,770,839.80			179,201,272.00	179,201,272.00		
SURE - P		52,831,229.06						
10% IGR State Contribution			3,704,226.29	13,941,871.00	13,941,871.00	10,237,644.71		
Exchange Rate Difference		68,701,472.30						
Share of Forex Equalization			21,722,391.36			21,722,391.36		
Excess Bank Charges Recovered			31,577,133.64			31,577,133.64		
Sub Total: Statutory Allocation		1,530,606,117.95	1,718,691,621.27	1,808,086,674.00	1,987,287,946.00	268,596,324.73	1,143,904,415.00	1,199,943,160.00
Direct Taxes	15			510,721.00	510,721.00	510,721.00		
Licenses	16			682,913.00	682,913.00	682,913.00		
Rates	17	832,408.00		30,786,037.00	30,786,037.00	30,786,037.00		
Fees	18			7,719,504.00	7,719,504.00	7,719,504.00		
Fines	19			625,110.00	625,110.00	625,110.00		
Sales	20	3,020,000.00						
Earnings	21	30,000.00		615,819.00	615,819.00	615,819.00		
Miscellaneous	27		358,226.05			358,226.05		
Sub-Total: Independent Revenue		3,882,408.00	358,226.05	40,940,104.00	40,940,104.00	40,581,877.95		
Below The Line Receipts	29	156,390,649.99	112,747,273.81			112,747,273.81		
Total Recurrent Receipts		1,690,879,175.94	1,831,797,121.13	1,849,026,778.00	2,028,228,050.00	196,430,928.87	1,143,904,415.00	1,199,943,160.00
Total Funds Available		1,717,705,403.36	1,835,205,037.36	1,849,026,778.00	2,028,228,050.00	193,023,012.64	1,143,904,415.00	1,199,943,160.00
Less Recurrent Payments:								
Salaries Wages and Allowances	30	1,054,451,702.28	829,378,295.22	905,717,113.00	947,926,199.00	118,547,903.78	942,797,815.00	989,937,707.00
Social Benefits		68,000,000.00	73,820,000.00	12,500,000.00	80,492,186.00	6,672,186.00		
Overhead Cost	31	93,928,419.72	258,738,285.88	203,285,600.00	339,385,600.00	80,647,314.12	190,906,600.00	191,406,600.00
Service Wide Vote		29,656,120.26	37,228,048.11	42,020,000.00	62,020,000.00	24,791,951.89	10,200,000.00	10,200,000.00
BTL Payments	32	156,390,649.99	112,747,273.81			112,747,273.81		
Total Recurrent Payments		1,402,426,892.25	1,311,911,903.02	1,163,522,713.00	1,429,823,985.00	117,912,081.98	1,143,904,415.00	1,191,544,307.00
Net Recurrent Funds before Transfers		315,278,511.11	523,293,134.34	685,504,065.00	598,404,065.00	75,110,930.66		8,398,853.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		311,870,594.88	286,095,065.10	685,504,065.00	598,404,065.00	312,308,999.90		8,398,853.00
Total Appropriations/Transfers		311,870,594.88	286,095,065.10	685,504,065.00	598,404,065.00	312,308,999.90		8,398,853.00
Closing Balance		3,407,916.23	237,198,069.24			237,198,069.24		

Note 16 - Licenses							
.....							
Bicycle Truck Canoe Wheelbarrow And Cart Fees			682,913.00	682,913.00	682,913.00		
Total			682,913.00	682,913.00	682,913.00		
Note 17 - Rates							
.....							
Tenement Rate	832,408.00		18,343,920.00	18,343,920.00	18,343,920.00		
State Grant in Lieu of Tenement Rate			10,442,117.00	10,442,117.00	10,442,117.00		
Shops And Kiosk Rates			2,000,000.00	2,000,000.00	2,000,000.00		
Total	832,408.00		30,786,037.00	30,786,037.00	30,786,037.00		
Note 18 - Fees							
.....							
Customary Right of Occupancy Fees			321,715.00	321,715.00	321,715.00		
Marriage Birth And Registration Fees			611,341.00	611,341.00	611,341.00		
On And Off Liquor Fees			641,213.00	641,213.00	641,213.00		
Slaughter Slab Fees			341,241.00	341,241.00	341,241.00		
Merriment And Road Closure Levies			2,112,017.00	2,112,017.00	2,112,017.00		
Public Convenience Sewage And Refuse Disposal Fee			422,715.00	422,715.00	422,715.00		
Fee Structure For Masts			3,269,262.00	3,269,262.00	3,269,262.00		
Total			7,719,504.00	7,719,504.00	7,719,504.00		
Note 19 - Fines							
.....							
Fine on Obstruction			625,110.00	625,110.00	625,110.00		
Total			625,110.00	625,110.00	625,110.00		
Note 20 - Sales							
.....							
Proceeds from Sales of Goods by Public Auction	3,020,000.00						
Total	3,020,000.00						
Note 21 - Earnings							
.....							
Earning from Motor Park	30,000.00		615,819.00	615,819.00	615,819.00		
Total	30,000.00		615,819.00	615,819.00	615,819.00		
Note 22 - Rent on Government Property							
.....							
Note 23 - Rent on Government Lands							
.....							
Note 25 - Investment Income							
.....							
Note 26 - Interest							
.....							

Note 27 - Miscellaneous								
.....								
Recovery of Loses and Overpayment			37,854.88			37,854.88		
Unclaimed Salary			320,371.17			320,371.17		
Total			358,226.05			358,226.05		
Note 29 - BTL Receipts								
.....								
PAYE Taxes due to State Board of Internal Revenue	17,438,501.55	9,965,201.57				9,965,201.57		
Union Deductions	5,981,075.22							
10% Contract Retention	1,533,440.51							
SIGMA Pension Deduction		74,877,493.41				74,877,493.41		
Commodity Deductions	2,296,944.95							
NULGE Deductions	28,507,512.20	27,754,578.83				27,754,578.83		
MHWU Deductions	3,784,000.00							
Party Deductions	500,000.00							
Monthly Repayment by Staff of Local Government	1,440,000.00							
Tax Audit Liabilities	500,000.00							
Sharp Sharp Loan	5,755,694.01							
Personnel Advance Deduction		150,000.00				150,000.00		
Personnel Emolument Pay As You Go	88,653,481.55							
Total	156,390,649.99	112,747,273.81				112,747,273.81		
Note 30 - Salaries Wages & Allowances								
.....								
Dept of Admin & Gen. Services	172,654,859.95	313,038,392.00	204,138,392.00	315,138,403.00	2,100,011.00	189,592,529.00	199,072,156.00	
Department of Finance	110,451,400.00							
Department of Health	68,012,852.27	90,500,029.76	112,993,529.00	112,993,529.00	22,493,499.24	134,267,966.00	140,981,365.00	
Contribution to Primary Education	703,332,590.06	425,839,873.46	588,585,192.00	519,794,267.00	93,954,393.54	618,937,320.00	649,884,186.00	
Total	1,054,451,702.28	829,378,295.22	905,717,113.00	947,926,199.00	118,547,903.78	942,797,815.00	989,937,707.00	
Note 31 - Overhead Cost								
.....								
Office of the Chairman	28,629,454.74							
Personnel Management	22,045,221.09	178,049,515.85	142,791,000.00	233,291,000.00	55,241,484.15	124,100,000.00	124,600,000.00	
Department of Finance	24,784,323.37							
Department of Works and Housing	2,748,960.52	6,857,770.03	8,825,600.00	8,825,600.00	1,967,829.97	8,119,600.00	8,119,600.00	
Department of Planning Research & Statistics	980,000.00							
Department of Education	4,865,460.00	66,467,600.00	39,169,000.00	83,269,000.00	16,801,400.00	50,187,000.00	50,187,000.00	
Department of Health	9,875,000.00	7,363,400.00	12,500,000.00	14,000,000.00	6,636,600.00	8,500,000.00	8,500,000.00	
Total	93,928,419.72	258,738,285.88	203,285,600.00	339,385,600.00	80,647,314.12	190,906,600.00	191,406,600.00	

Note 32 - BTL Payments							
PAYE Deductions Remittances to BIR	17,438,501.55	9,965,201.57			9,965,201.57		
Union Deductions	5,981,075.22						
10% Contract Retention	1,533,440.51						
SIGMA Pension Deduction		74,877,493.41			74,877,493.41		
Commodity Department	2,296,944.95						
NULGE Deductions	28,507,512.20	27,754,578.83			27,754,578.83		
MHWU	3,784,000.00						
Party Deductions	500,000.00						
Monthly Payments by Staff of Local Government	1,440,000.00						
Tax Audit Liabilities	500,000.00						
Sharp Sharp Loan	5,755,694.01						
Personnel Advance Deduction		150,000.00			150,000.00		
Personnel Emolument Pay As You Go	88,653,481.55						
Total	156,390,649.99	112,747,273.81			112,747,273.81		

KUDAN 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	Amt2018	2019	2020
Opening Balance				92,863,239.00	92,863,239.00	92,863,239.00		
Add: Revenue								
Transfer from Consolidated Revenue		311,870,594.88	286,095,065.10	685,504,065.00	598,404,065.00	312,308,999.90	8,398,853.00	8,398,853.00
Other Capital Receipts					161,537,391.00	161,537,391.00		
Sub Total: Capital Receipts		311,870,594.88	286,095,065.10	685,504,065.00	759,941,456.00	473,846,390.90	8,398,853.00	8,398,853.00
Total Capital Revenue Available		311,870,594.88	286,095,065.10	778,367,304.00	852,804,695.00	566,709,629.90	8,398,853.00	8,398,853.00
Less: Capital Expenditure								
General Public Services	37	19,027,131.50	38,691,762.09	52,657,003.00	53,657,003.00	14,965,240.91	5,799,999.00	5,799,999.00
Economic Affairs	38	260,795,647.98	134,790,624.46	392,550,118.00	352,450,118.00	217,659,493.54	2,598,854.00	2,598,854.00
Environmental Protection	39	1,803,335.60	15,149,412.15	83,600,000.00	73,600,000.00	58,450,587.85		
Housing and Community Development	40	21,234,130.72	54,077,568.65	77,000,000.00	207,537,391.00	153,459,822.35		
Health	41	930,502.39	12,046,934.95	43,000,001.00	36,000,001.00	23,953,066.05		
Education	43	8,079,846.69	31,338,762.80	129,560,182.00	129,560,182.00	98,221,419.20		
Total Capital Expenditure		311,870,594.88	286,095,065.10	778,367,304.00	852,804,695.00	566,709,629.90	8,398,853.00	8,398,853.00
Note 35 - Grants And Aids:								

Note 37 - General Public Services								

70112 - Financial and Fiscal Affairs		5,250,949.00						
70131 - General Personnel Services		12,705,450.00	38,691,762.09	52,657,003.00	53,657,003.00	14,965,240.91	5,799,999.00	5,799,999.00
70133 - Other General Services		1,070,732.50						
Total		19,027,131.50	38,691,762.09	52,657,003.00	53,657,003.00	14,965,240.91	5,799,999.00	5,799,999.00
Note 38 - Economic Affairs								

70421 - Agriculture		649,400.00	509,900.00	2,500,000.00	3,500,000.00	2,990,100.00		
70435 - Electricity		48,301,168.20	2,210,010.00	20,000,000.00	5,000,000.00	2,789,990.00		
70443 - Construction		202,424,556.23	71,597,349.89	177,000,000.00	153,000,000.00	81,402,650.11		
70451 - Road Transport		300,523.55	57,548,264.57	179,050,118.00	171,050,118.00	113,501,853.43		
70482 - R & D Agriculture Forestry Fishing and Hunting		9,120,000.00	2,925,100.00	14,000,000.00	19,900,000.00	16,974,900.00	2,598,854.00	2,598,854.00
Total		260,795,647.98	134,790,624.46	392,550,118.00	352,450,118.00	217,659,493.54	2,598,854.00	2,598,854.00

Note 39 - Environmental Protection								

70510 - Waste Management			15,149,412.15	83,600,000.00	73,600,000.00	58,450,587.85		
70520 - Water Waste Management	1,388,335.60							
70540 - Protection of Biodiversity and Landscape	415,000.00							
Total	1,803,335.60	15,149,412.15	83,600,000.00	73,600,000.00	58,450,587.85			
Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities	5,810,463.52	7,800,054.05	7,000,000.00	8,000,000.00	199,945.95			
70660 - Housing and Community Amenities N.E.C	15,423,667.20	46,277,514.60	70,000,000.00	199,537,391.00	153,259,876.40			
Total	21,234,130.72	54,077,568.65	77,000,000.00	207,537,391.00	153,459,822.35			
Note 41 - Health								

70731 - General Hospital Services	267,688.76							
70740 - Public Health Services		12,046,934.95	43,000,001.00	36,000,001.00	23,953,066.05			
70750 - R & D Health	662,813.63							
Total	930,502.39	12,046,934.95	43,000,001.00	36,000,001.00	23,953,066.05			
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		26,758,762.80	124,560,182.00	124,560,182.00	97,801,419.20			
70950 - Education not Definable by Level	8,079,846.69	2,900,000.00	3,000,000.00	3,000,000.00	100,000.00			
70970 - R & D Education		1,680,000.00	2,000,000.00	2,000,000.00	320,000.00			
Total	8,079,846.69	31,338,762.80	129,560,182.00	129,560,182.00	98,221,419.20			
Note 44 - Social Protection								

KUDAN 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	Budget2019	Budget2020
STATUTORY ALLOCATION								
25001001 - ADMIN & FINANCE DEPT								

25001001/11010001	Statutory Allocation	1,099,358,905.96	1,381,307,597.04	1,345,023,782.00	1,345,023,782.00	36,283,815.04	1,143,904,415.00	1,199,943,160.00
25001001/11010002	Share of VAT	280,752,607.70	280,380,272.94	449,121,021.00	449,121,021.00	168,740,748.06		
25001001/11010005	Budget Augmentation	25,191,063.13						
25001001/11010009	Refund from Paris Club	3,770,839.80			179,201,272.00	179,201,272.00		
25001001/11010010	SURE - P	52,831,229.06						
25001001/11010011	10% IGR State Contribution		3,704,226.29	13,941,871.00	13,941,871.00	10,237,644.71		
25001001/11010013	Exchange Rate Difference	68,701,472.30						
25001001/11000019	Share of Forex Equalization		21,722,391.36			21,722,391.36		
25001001/11000020	Excess Bank Charges Recovered		31,577,133.64			31,577,133.64		
Total		1,530,606,117.95	1,718,691,621.27	1,808,086,674.00	1,987,287,946.00	268,596,324.73	1,143,904,415.00	1,199,943,160.00
TAXES								
25001001 - ADMIN & FINANCE DEPT								

LICENSES								
25001001 - ADMIN & FINANCE DEPT								

25001001/12020012	Bicycle Truck Canoe Wheelbarrow And Cart Fees			682,913.00	682,913.00	682,913.00		
Total				682,913.00	682,913.00	682,913.00		
RATES								
25001001 - ADMIN & FINANCE DEPT								

25001001/12030001	Tenement Rate	832,408.00		18,343,920.00	18,343,920.00	18,343,920.00		
25001001/12030005	State Grant in Lieu of Tenement Rate			10,442,117.00	10,442,117.00	10,442,117.00		
25001001/12030006	Shops And Kiosk Rates			2,000,000.00	2,000,000.00	2,000,000.00		
Total		832,408.00		30,786,037.00	30,786,037.00	30,786,037.00		

FEES							
25001001 - ADMIN & FINANCE DEPT							
.....							
25001001/12040031	Customary Right of Occupancy Fees			321,715.00	321,715.00	321,715.00	
25001001/12040043	Marriage Birth And Registration Fees			611,341.00	611,341.00	611,341.00	
25001001/12040074	On And Off Liquor Fees			641,213.00	641,213.00	641,213.00	
25001001/12040099	Slaughter Slab Fees			341,241.00	341,241.00	341,241.00	
25001001/12040100	Merriment And Road Closure Levies			2,112,017.00	2,112,017.00	2,112,017.00	
25001001/12040101	Public Convenience Sewage And Refuse Disposal Fee			422,715.00	422,715.00	422,715.00	
25001001/12040102	Fee Structure For Masts			3,269,262.00	3,269,262.00	3,269,262.00	
Total				7,719,504.00	7,719,504.00	7,719,504.00	
FINES							
25001001 - ADMIN & FINANCE DEPT							
.....							
25001001/12050005	Fine on Obstruction			625,110.00	625,110.00	625,110.00	
Total				625,110.00	625,110.00	625,110.00	
SALES							
25001001 - ADMIN & FINANCE DEPT							
.....							
25001001/12060010	Proceeds from Sales of Goods by Public Auction	3,020,000.00					
Total		3,020,000.00					
EARNINGS							
25001001 - ADMIN & FINANCE DEPT							
.....							
25001001/12070013	Earning from Motor Park	30,000.00		615,819.00	615,819.00	615,819.00	
Total		30,000.00		615,819.00	615,819.00	615,819.00	
RENT ON GOVERNMENT PROPERTIES							
25001001 - ADMIN & FINANCE DEPT							
.....							
RENT ON LAND AND OTHER PROPERTIES							
25001001 - ADMIN & FINANCE DEPT							
.....							
REPAYMENTS							

25001001 - ADMIN & FINANCE DEPT								
.....								
INVESTMENT INCOMES								
25001001 - ADMIN & FINANCE DEPT								
.....								
INTEREST EARNED								
25001001 - ADMIN & FINANCE DEPT								
.....								
MISCELLANEOUS								
25001001 - ADMIN & FINANCE DEPT								
.....								
25001001/12140001 Recovery of Loses and Overpayment			37,854.88			37,854.88		
25001001/12140005 Unclaimed Salary			320,371.17			320,371.17		
Total			358,226.05			358,226.05		
BELOW THE LINE RECEIPTS								
25001001 - ADMIN & FINANCE DEPT								
.....								
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	17,438,501.55	9,965,201.57				9,965,201.57		
25001001/12150004 Union Deductions	5,981,075.22							
25001001/12150008 10% Contract Retention	1,533,440.51							
25001001/12150009 SIGMA Pension Deduction		74,877,493.41				74,877,493.41		
25001001/12150011 Commodity Deductions	2,296,944.95							
25001001/12150012 NULGE Deductions	28,507,512.20	27,754,578.83				27,754,578.83		
25001001/12150013 MHWU Deductions	3,784,000.00							
25001001/12150015 Party Deductions	500,000.00							
25001001/12150016 Monthly Repayment by Staff of Local Government	1,440,000.00							
25001001/12150017 Tax Audit Liabilites	500,000.00							
25001001/12150020 Sharp Sharp Loan	5,755,694.01							
25001001/12150021 Personnel Advance Deduction		150,000.00				150,000.00		
25001001/12150037 Personnel Emolument Pay As You Go	88,653,481.55							
Total	156,390,649.99	112,747,273.81				112,747,273.81		

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

11001001/22020604	Security Vote (Including Operations)	4,005,000.00						
11001001/22020606	Physical Security	22,224,554.74						
11001001/22021001	Refreshment & Meals	2,399,900.00						
Sub Total Overhead Cost		28,629,454.74						
Total Recurrent Expenditure		28,629,454.74						
11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - ADMIN & FINANCE DEPT.								

25001001/21010101	Basic Salary	172,654,859.95	271,038,392.00	204,138,392.00	272,130,579.00	1,092,187.00	189,592,529.00	199,072,156.00
25001001/21010104	Salary Arrears		42,000,000.00		43,007,824.00	1,007,824.00		
Sub Total - Personnel Cost		172,654,859.95	313,038,392.00	204,138,392.00	315,138,403.00	2,100,011.00	189,592,529.00	199,072,156.00
25001001/22020101	Local Travel and Transport - Training	273,000.00						
25001001/22020102	Local Travel and Transport - Others	864,327.87	3,091,297.60	3,164,000.00	3,164,000.00	72,702.40	3,164,000.00	3,164,000.00
25001001/22020106	Duty tour Allowance-Civil Servant		3,492,577.00	3,534,000.00	3,534,000.00	41,423.00	3,534,000.00	3,534,000.00
25001001/22020301	Office Stationeries/Computer Consumables		9,666,000.00	2,953,500.00	9,953,500.00	287,500.00	2,053,500.00	2,053,500.00
25001001/22020303	Newspapers		1,333,500.00	1,386,000.00	1,386,000.00	52,500.00	1,386,000.00	1,386,000.00
25001001/22020304	Magazines & Periodicals		1,890,000.00	3,696,000.00	3,696,000.00	1,806,000.00	3,696,000.00	3,696,000.00
25001001/22020305	Printing of Non Security Documents		7,782,230.43	7,965,000.00	7,965,000.00	182,769.57	15,765,000.00	15,965,000.00
25001001/22020306	Printing of Security Documents		2,420,000.00	2,630,000.00	2,630,000.00	210,000.00	2,330,000.00	2,630,000.00
25001001/22020501	Local Training	550,000.00						
25001001/22020503	Contribution to Training Fund	7,500,000.00						
25001001/22020505	Workshop & Seminars		9,850,000.00	6,344,000.00	11,344,000.00	1,494,000.00	1,344,000.00	1,344,000.00
25001001/22020507	Nigerian Seafares Dev. Programme	480,000.00						

25001001/22020604	Security Vote (Including Operations)		17,917,000.00	5,000,500.00	18,000,500.00	83,500.00	6,002,500.00	6,002,500.00
25001001/22020606	Physical Security		33,805,000.00	23,400,000.00	34,400,000.00	595,000.00	23,400,000.00	23,400,000.00
25001001/22020701	Financial Consulting	1,999,900.00	8,467,600.00	5,340,000.00	35,340,000.00	26,872,400.00	2,340,000.00	2,340,000.00
25001001/22020711	Automation of IPSAS Accounting Doc/LGA's IPSAS Budgeting Con		3,600,000.00	6,000,000.00	6,000,000.00	2,400,000.00		
25001001/22020712	Fixed Assets Register Valuation and Tagnation		1,300,000.00	5,000,000.00	5,000,000.00	3,700,000.00		
25001001/22020901	Bank Charges (Other Than interest)		998,544.82	1,000,000.00	1,000,000.00	1,455.18	1,500,000.00	1,500,000.00
25001001/22020904	Other CRF Bank Charges		160,000.00	508,000.00	508,000.00	348,000.00	1,008,000.00	1,008,000.00
25001001/22021001	Refreshment & Meals		3,422,000.00	3,500,000.00	3,500,000.00	78,000.00	1,000,000.00	1,000,000.00
25001001/22021002	Honorarium & Sitting Allowance		7,080,000.00	3,706,000.00	8,706,000.00	1,626,000.00	5,006,000.00	5,006,000.00
25001001/22021003	Publicity & Advertisements		4,200,000.00	2,016,000.00	7,016,000.00	2,816,000.00	2,016,000.00	2,016,000.00
25001001/22021013	Promotion	130,496.00						
25001001/22021014	Annual Budget Expenses and Administration		3,135,000.00	3,198,000.00	3,198,000.00	63,000.00	2,705,000.00	2,705,000.00
25001001/22021034	Benefit of Elected/Appointed Officials	6,247,497.22	30,343,766.00	20,750,000.00	31,750,000.00	1,406,234.00	30,550,000.00	30,550,000.00
25001001/22021035	Local Government Election		6,430,000.00	17,400,000.00	7,400,000.00	970,000.00		
25001001/22021071	Contribution to Traditional Councils (Emirates & Chiefdoms)		1,200,000.00	3,000,000.00	2,000,000.00	800,000.00	14,500,000.00	14,500,000.00
25001001/22021076	5% Retirement Bond Redemption Fund		280,000.00	5,500,000.00	5,500,000.00	5,220,000.00		
25001001/22021077	Local Govt Reforms - Human Resources	4,000,000.00	2,785,000.00	5,000,000.00	5,000,000.00	2,215,000.00		
25001001/22040109	Grant to Communities/NGO's		13,400,000.00	800,000.00	15,300,000.00	1,900,000.00	800,000.00	800,000.00
Sub Total Overhead Cost		22,045,221.09	178,049,515.85	142,791,000.00	233,291,000.00	55,241,484.15	124,100,000.00	124,600,000.00
Total Recurrent Expenditure		194,700,081.04	491,087,907.85	346,929,392.00	548,429,403.00	57,341,495.15	313,692,529.00	323,672,156.00
15001001 - DEPARTMENT OF AGRICULTURE & FORESTRY								
.....								
20001001 - DEPARTMENT OF FINANCE								
.....								
20001001/21010104	Salary Arrears	110,451,400.00						
Sub Total - Personnel Cost		110,451,400.00						
20001001/22020301	Office Stationeries/Computer Consumables	17,816,000.00						
20001001/22020305	Printing of Non Security Documents	588,500.00						
20001001/22020611	Settlement of Liabilities	4,500,000.00						
20001001/22020901	Bank Charges (Other Than interest)	1,879,823.37						
Sub Total Overhead Cost		24,784,323.37						
Total Recurrent Expenditure		135,235,723.37						

34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE								

34001001/22020201	Electricity Charges	300,000.00	1,036,856.00	1,440,000.00	1,440,000.00	403,144.00	1,440,000.00	1,440,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	1,220,960.52	1,003,114.03	1,022,000.00	1,022,000.00	18,885.97	3,416,000.00	3,416,000.00
34001001/22020403	Maintenance of Office Building Residential Qtrs		558,800.00	560,000.00	560,000.00	1,200.00	560,000.00	560,000.00
34001001/22020405	Maintenance of Plants & Generators	728,000.00	1,565,000.00	1,703,600.00	1,703,600.00	138,600.00	2,703,600.00	2,703,600.00
34001001/22020415	Maintenance of Boreholes	500,000.00						
34001001/22020803	Plant /Generator Fuel Cost		214,000.00	1,100,000.00	1,100,000.00	886,000.00		
34001001/22021068	Monitoring and Evaluation		2,480,000.00	3,000,000.00	3,000,000.00	520,000.00		
Sub Total Overhead Cost		2,748,960.52	6,857,770.03	8,825,600.00	8,825,600.00	1,967,829.97	8,119,600.00	8,119,600.00
Total Recurrent Expenditure		2,748,960.52	6,857,770.03	8,825,600.00	8,825,600.00	1,967,829.97	8,119,600.00	8,119,600.00
38001001 - DEPARTMENT OF PLANNING & STATISTICS								

38001001/22020711	Other Consulting Services	300,000.00						
38001001/22021014	Annual Budget Expenses and Administration	530,000.00						
38001001/22021078	Statistics/DATA Collection General	150,000.00						
Sub Total Overhead Cost		980,000.00						
Total Recurrent Expenditure		980,000.00						
17001001 - DEPARTMENT OF EDUCATION & SOCIAL DEVELOPMENT								

17001001/22020307	Drugs & Medical Supplies		8,830,000.00	1,000,000.00	9,000,000.00	170,000.00	8,000,000.00	8,000,000.00
17001001/22020501	Local Training/Staff Development		890,000.00	6,960,000.00	1,960,000.00	1,070,000.00	7,960,000.00	7,960,000.00
17001001/22020504	Sustainance of Mass Literacy Prog.		4,420,400.00	3,000,000.00	5,000,000.00	579,600.00		
17001001/22020507	Training of Two Indigene to Nig. Seafarers Devt Prog.		10,000.00	1,000,000.00	100,000.00	90,000.00		
17001001/22020605	Cleaning &Fumigation Services		11,947,350.00	5,172,000.00	15,172,000.00	3,224,650.00	6,172,000.00	6,172,000.00
17001001/22021001	Refreshment & Meals		10,739,750.00	4,237,000.00	12,237,000.00	1,497,250.00	12,235,000.00	12,235,000.00
17001001/22021003	Publicity Advert & Briefing	659,960.00						
17001001/22021009	Sporting Activities	30,000.00	1,415,000.00	7,000,000.00	5,000,000.00	3,585,000.00	3,560,000.00	3,560,000.00
17001001/22021018	Rural Women and Youth Empowerment Programme	1,000,000.00	7,384,500.00	2,000,000.00	8,000,000.00	615,500.00		
17001001/22021021	Special Days/Celebrations	472,500.00	5,630,000.00	2,940,000.00	8,940,000.00	3,310,000.00	10,400,000.00	10,400,000.00
17001001/22021025	NYSC Allowance	1,183,000.00						
17001001/22021042	Scholarship and Bursary Award	310,000.00	14,280,000.00	1,860,000.00	16,860,000.00	2,580,000.00	1,860,000.00	1,860,000.00
17001001/22021043	Allowance to Religious Preachers	340,000.00						
17001001/22021047	Overhead to Primary Schools	450,000.00						

17001001/22021056	Trade Fair Exhibition and Show		400,000.00	920,600.00	4,000,000.00	1,000,000.00	79,400.00		
17001001/22021066	Repatriation Poster and Destitution		20,000.00						
	Sub Total Overhead Cost		4,865,460.00	66,467,600.00	39,169,000.00	83,269,000.00	16,801,400.00	50,187,000.00	50,187,000.00
	Total Recurrent Expenditure		4,865,460.00	66,467,600.00	39,169,000.00	83,269,000.00	16,801,400.00	50,187,000.00	50,187,000.00
	21001001 - PRIMARY HEALTH CARE DEPT.								

21001001/21010101	Basic Salary		68,012,852.27	90,500,029.76	112,993,529.00	112,993,529.00	22,493,499.24	134,267,966.00	140,981,365.00
	Sub Total - Personnel Cost		68,012,852.27	90,500,029.76	112,993,529.00	112,993,529.00	22,493,499.24	134,267,966.00	140,981,365.00
21001001/22021001	Refreshment & Meals		5,645,000.00						
21001001/22021004	Medical Expenses		270,000.00						
21001001/22021027	Polio Immunization Days (IPDS)		2,892,000.00	5,216,000.00	8,000,000.00	8,000,000.00	2,784,000.00		
21001001/22021047	Overhead Cost payment to Hospitals			950,000.00	1,500,000.00	3,000,000.00	2,050,000.00	8,500,000.00	8,500,000.00
21001001/22021052	System & Services of PHC		1,068,000.00						
21001001/22021080	Infant and Young Child feeding (IYCF)			1,197,400.00	3,000,000.00	3,000,000.00	1,802,600.00		
	Sub Total Overhead Cost		9,875,000.00	7,363,400.00	12,500,000.00	14,000,000.00	6,636,600.00	8,500,000.00	8,500,000.00
	Total Recurrent Expenditure		77,887,852.27	97,863,429.76	125,493,529.00	126,993,529.00	29,130,099.24	142,767,966.00	149,481,365.00
	51001001 - TRADITIONAL OFFICE								

	61001001 - KUDAN DEVELOPMENT AREA								

	61002001 - NEW DEVELOPMENT AREA								

	MANDATORY DEDUCTIONS								

17001001/21000000	Contribution for Primary Education - Basic Salary		703,332,590.06	425,839,873.46	588,585,192.00	519,794,267.00	93,954,393.54	618,937,320.00	649,884,186.00
	Total		703,332,590.06	425,839,873.46	588,585,192.00	519,794,267.00	93,954,393.54	618,937,320.00	649,884,186.00
	SOCIAL BENEFITS								

	OFFICE OF THE CHAIRMAN								
	ADMIN & FINANCE DEPARTMENT								

25001001/22010102	15% Contribution to Pension fund		47,000,000.00	40,900,000.00	12,500,000.00	46,496,093.00	5,596,093.00		
25001001/22010105	10% Contributory Pension Fund			32,920,000.00		33,996,093.00	1,076,093.00		
25001001/22010106	Pension Arrears		21,000,000.00						
	Total		68,000,000.00	73,820,000.00	12,500,000.00	80,492,186.00	6,672,186.00		

KUDAN LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL RECEIPTS								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010101 Transfer from CRF to CDF		311,870,594.88	286,095,065.10	685,504,065.00	598,404,065.00	312,308,999.90	8,398,853.00	8,398,853.00
Total		311,870,594.88	286,095,065.10	685,504,065.00	598,404,065.00	312,308,999.90	8,398,853.00	8,398,853.00
OTHER CAPITAL RECEIPTS								

MISCELLANEOUS								

25001001/14020203 Paris Club Debt Recovery					161,537,391.00	161,537,391.00		
Total					161,537,391.00	161,537,391.00		
INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand total		311,870,594.88	286,095,065.10	685,504,065.00	759,941,456.00	473,846,390.90	8,398,853.00	8,398,853.00

KUDAN LOCAL GOVERNMENT								
SCHEDULE OF CAPITAL EXP. BY PROGRAM								
FOR THE PERIOD ENDED 31/12/2018								
		Actual	Actual	Budget	Revised	2018	Proposed	Proposed
		2017	2018	2018	Budget2018	Variance	Budget2019	Budget2020
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - ADMIN & FINANCE DEPARTMENT								

25001001/23020102/06000002	Construction / Provision Residential Building	1,070,732.50						
25001001/23050102/11000001	Internet Connectivity Website Design		4,520,130.00	5,600,000.00	5,600,000.00	1,079,870.00		
25001001/23010112/13000001	Purchase of Office Furniture Fittings		17,126,074.31	15,000,000.00	18,000,000.00	873,925.69		
25001001/23010112/01300002	Purchase of Office Furniture and Fittings	4,455,450.00						
25001001/23010105/13000003	Purchase of Motor Vehicle	6,000,000.00						
25001001/23010113/13000004	Purchase of Computers			1,057,003.00	1,057,003.00	1,057,003.00	1,799,999.00	1,799,999.00
25001001/23010128/13000005	Purchase of Security Equipment		3,965,557.78	4,000,000.00	4,000,000.00	34,442.22	4,000,000.00	4,000,000.00
25001001/23010104/13000006	Purchase of Motorcycles	2,250,000.00	2,000,000.00	7,000,000.00	4,000,000.00	2,000,000.00		
25001001/23010105/13000006	Purchase of Motorvehicle		11,080,000.00	20,000,000.00	21,000,000.00	9,920,000.00		
Total		13,776,182.50	38,691,762.09	52,657,003.00	53,657,003.00	14,965,240.91	5,799,999.00	5,799,999.00
15001001 - AGRICULTURE & FORESTRY DEPARTMENT								

15001001/23010127/01000001	Purchase of Irrigation Pumps		509,900.00	2,500,000.00	3,500,000.00	2,990,100.00		
15001001/23040101/01000002	Tree Planting			3,000,000.00	3,000,000.00	3,000,000.00	2,598,854.00	2,598,854.00
15001001/23010127/01000003	Purchase of Agricultural Equipment		1,000,000.00	6,000,000.00	7,400,000.00	6,400,000.00		
15001001/23010127/01000004	Purchase of Farming Inputs		1,925,100.00	5,000,000.00	9,500,000.00	7,574,900.00		
15001001/23010127/01000008	Purchase of Irrigation Pumps	649,400.00						
15001001/23040102/09000002	Provision of Landscapping And Beautification of LG Secretari	415,000.00						
15001001/23050101/13000001	Land Compensation	9,120,000.00						
Total		10,184,400.00	3,435,000.00	16,500,000.00	23,400,000.00	19,965,000.00	2,598,854.00	2,598,854.00

34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE								

34001001/23030105/04000011 Renovation of Health Clinic and Toilet at kada-kada	267,688.76							
34001001/23050101/06000001 Land Compensation	5,164,393.25	26,523,000.00	45,000,000.00	37,000,000.00	10,477,000.00			
34001001/23020118/06000002 Provision of Landscapping and Beautification of Local Govt Se	9,602,419.95	5,000,111.00	10,000,000.00	7,000,000.00	1,999,889.00			
34001001/23030121/06000004 Repairs of Residential Building		14,754,403.60	15,000,000.00	15,000,000.00	245,596.40			
34001001/23020101/06000005 Const. of wall fence at PHC S/Garin Hunkuyi	656,854.00							
34001001/23020101/06000006 Renovation of state security service (sss) office at Hunkuyi	100,000.00							
34001001/23020101/06000007 Repairs of Office Building	764,221.50	7,800,054.05	7,000,000.00	8,000,000.00	199,945.95			
34001001/23020124/06000008 Construction of Market				50,537,391.00	50,537,391.00			
34001001/23020118/06000009 Construction of Earth Darn				90,000,000.00	90,000,000.00			
34001001/23040102/09000001 Construction/Provision of Drainage		15,149,412.15	83,600,000.00	73,600,000.00	58,450,587.85			
34001001/23020105/10000001 Construction of Boreholes		1,510,521.00	12,000,000.00	9,000,000.00	7,489,479.00			
34001001/23020105/10000020 Const. of 1no Borehole at Bakin kasuwa	607,871.00							
34001001/23020105/10000030 Construction of 1no Borehole at Kyaudai	780,464.60							
34001001/23020103/14000001 Purchase of Transformers		26,748,316.64	45,000,000.00	45,000,000.00	18,251,683.36			
34001001/23020103/14000002 Rural Electrification		17,124,012.25	90,000,000.00	69,000,000.00	51,875,987.75			
34001001/23020103/14000003 Provision of Replacement of Vandalised Electrical Equipment		2,210,010.00	20,000,000.00	5,000,000.00	2,789,990.00			
34001001/23020103/14000040 Extension of Electrification frm gidan Bagobiri to Ang/Dutse	4,560,360.00							
34001001/23020103/14000041 Purchase and Installation of Transformer at Kanawa	933,500.00							
34001001/23020103/14000042 Purchase and Installation of Transformer at Tashan Kanawa	586,500.00							
34001001/23020103/14000050 Electrification at Damaski Randa and Matarawa	30,734,700.00							
34001001/23020103/14000052 Purchase and Installation of Transformer at Likoro	1,144,500.00							
34001001/23020103/14000053 Electrification at Dufa Dufa Ung Mamadi and Ung Maigayya	2,783,917.50							
34001001/23020103/14000055 Electrification at Barwa Maraban Danja	1,648,323.75							
34001001/23020103/14000058 Electrification at Ung Karofi Ung Hashimu Ung Danyaya and	947,725.00							

34001001/23020103/14000059	Provision of Replacement of Vandalized Equipment	1,069,525.00					
34001001/23010119/14000070	Purchase of Electrification Cables - Kudan LG	2,969,856.00					
34001001/23020103/14000071	Const/Prov of Rural Electr frm Tashan Kande to Garu	922,260.95					
34001001/23020114/17000001	Provision of Feeder roads		43,192,543.02	150,000,000.00	150,000,000.00	106,807,456.98	
34001001/23020114/17000002	Construction/Provision of Culvert		11,930,571.55	12,000,000.00	12,000,000.00	69,428.45	
34001001/23020114/17000003	Rehabilitation/Repairs of Roads		2,425,150.00	17,050,118.00	9,050,118.00	6,624,968.00	
34001001/23020114/17000004	Construction/Provision of Bridge		26,214,500.00	30,000,000.00	30,000,000.00	3,785,500.00	
34001001/23020114/17000016	Construction of Single Culvert @ Jaja	300,523.55					
34001001/23020114/17000042	Construction of Feeder Road at Taba	24,028,065.30					
34001001/23030113/17000067	Rehabilitation / Repair of Roads	42,087,095.30					
34001001/23020114/17000069	Const. of 3nos of culvert at Ung/Bawa	228,506.00					
34001001/23020114/17000071	Const. of Box culvert at Hanyan Makabarta Hunkuyi	4,325,000.00					
34001001/23020114/17000072	Const. of culvert at Zabi	298,570.00					
34001001/23020114/17000073	Const. of culvert at Likoro	169,775.35					
34001001/23020114/17000076	Const. of 3nos of culvert at Hanyan kudu Isohowa Dandako	958,632.14					
34001001/23020114/17000077	Const. of 3nos of culvert at Ung/sarki Tashan kade	464,377.50					
34001001/23020114/17000083	Construction of Drainage at Kauran Wali South	2,490,096.00					
34001001/23020116/17000085	Construction of Drainage at Likoro	2,826,756.38					
34001001/23020114/17000087	Construction of Double Ring Culvet at Jaja	658,970.82					
34001001/23020114/17000090	Constructionroad at Kwakwaren Manun Danbami	10,000,000.00					
34001001/23020114/17000091	Construction of Feeder Road at Matarawa	21,843,663.50					
34001001/23020114/17000092	Construction of Likoro Township Kudan	30,000,000.00					
34001001/23020114/17000093	Construction of Likoro Township Road	10,000,000.00					
34001001/23020114/17000094	Grading and Road Networking at Hawan Mai Mashi to Likoro	12,249,828.89					
34001001/23020114/17000095	Construction of of Roads at Kyaudai New Layout	12,738,875.00					

34001001/23020114/17000096	Grading and Road Networking from Kano Bye Pass to Gidan Timi	500,000.00					
34001001/23020114/17000097	Construction of Feeder Road from Bagadi to Kada-kada	15,390,459.50					
34001001/23020114/17000098	Grading and Road networking at Ung She-She to Garu	6,637,987.15					
34001001/23020114/17000101	Construction of Feeder Road at Garu	4,527,897.40					
Total		268,970,161.04	200,582,605.26	536,650,118.00	610,187,509.00	409,604,903.74	
17001001 - EDUCATION & SOCIAL DEVELOPMENT							

17001001/23020107/05000001	Construction/Provision of Public Schools		10,197,395.46	44,000,000.00	44,000,000.00	33,802,604.54	
17001001/23030106/05000002	Renovation of Public Schools		13,341,592.34	30,560,182.00	30,560,182.00	17,218,589.66	
17001001/23020107/05000003	Purchase of Classroom Furnitures			25,000,000.00	25,000,000.00	25,000,000.00	
17001001/23010124/05000004	Purchase of Teaching materials		540,000.00	15,000,000.00	15,000,000.00	14,460,000.00	
17001001/23010124/05000005	Purchase of Adult Education Materils		449,775.00	2,000,000.00	2,000,000.00	1,550,225.00	
17001001/23020107/05000006	Repairs of Home economic Centre			3,500,000.00	3,500,000.00	3,500,000.00	
17001001/23020107/05000007	Construction of Disable Centre		2,230,000.00	4,500,000.00	4,500,000.00	2,270,000.00	
17001001/23030106/05000074	Renovation of L E A Primary School Domoso	1,615,629.00					
17001001/23030106/05000075	Renovation of L E A Primary School Maraban K/Wali	1,141,653.05					
17001001/23030106/05000077	Renovation of LEA Primary school Kushigi	230,000.00					
17001001/23030106/05000078	Renovation of LEA Primary school Danbami	277,600.00					
17001001/23030106/05000086	Renovation of LEA Primary school Tashan kade	2,779,017.75					
17001001/23030106/05000087	Renovation of LEA Primary school at Mararrban Garu	1,857,446.89					
17001001/23030106/05000088	Renovation of LEA Primary school at Rimin Bisio	178,500.00					
17001001/23020107/06000001	Const. of 1Block of classroom and toilet at L E A Kadama	1,491,815.78					
17001001/23020107/06000002	Const. of 1Block of classroom and toilet at L E A Kyaudan	2,401,576.94					
17001001/23020107/06000006	Const. of 1blocks of class room & toilet at LEA T/wada likor	1,052,849.30					
17001001/23010129/13000001	Purchase of Cummunity Development Materials		1,680,000.00	2,000,000.00	2,000,000.00	320,000.00	
17001001/23050101/13000002	SHAWN II Programme		2,900,000.00	3,000,000.00	3,000,000.00	100,000.00	
Total		13,026,088.71	31,338,762.80	129,560,182.00	129,560,182.00	98,221,419.20	
21001001 - PRIMARY HEALTH CARE DEPARTMENT							

21001001/23030106/04000001	Rehabilitation/Repairs of Health Centres		7,046,934.95	37,000,001.00	30,000,001.00	22,953,066.05	
21001001/23010122/04000002	Purchase of Medical/Clinics Equipments		5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00	
21001001/23010122/04000025	Purchase of Health /Medical Equipment	662,813.63					
Total							
KUDAN DEVELOPMENT AREA							
NEW DEVELOPMENT AREA							
