

# **GIWA LOCAL GOVERNMENT OF KADUNA STATE**



## **REPORT OF THE TREASURER WITHAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

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**PART 1**  
**REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS**

**OFFICIALS**

HON. ABUBAKAR SHEHU L. GIWA : EXECUTIVE CHAIRMAN

**COUNCILORS**

MUSTAPHA I. SAMBO	:	ELECTED COUNCILOR
DAUDA M. BABANDI	:	ELECTED COUNCILOR
IBRAHIM ABUBAKAR	:	ELECTED COUNCILOR
HARUNA SALE	:	ELECTED COUNCILOR
MUSA HABIBA	:	ELECTED COUNCILOR
NUHU YAHAYA	:	ELECTED COUNCILOR
ABDULAZIZ JAFAR	:	ELECTED COUNCILOR
IDRIS BABANGIDA	:	ELECTED COUNCILOR
JAMILU ABUBAKAR	:	ELECTED COUNCILOR
SULEMAN ABDULLAHI	:	ELECTED COUNCILOR
MUHAMMED ABUBAKAR	:	ELECTED COUNCILOR

**MANAGEMENT STAFF**

HON. USMAN ISMAIL	:	COUNCIL SECRETARY
IDRIS MUHAMMED BAWA	:	DIRECTOR ADMIN & FINANCE
IBRAHIM BALA	:	LOCAL GOVERNMENT TREASURER
HAMZA AYUBA GAZARA	:	DIRECTOR AGRICULTURE & FORESTRY
HAJ. RAMATU TANKO	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
USMAN SANI ABUBAKAR	:	DIRECTOR WORKS AND INFRASTRUCTURE
SHUAIBU TAMBAYA LOKORO	:	DIRECTOR PRIMARY HEALTH CARE

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

**PROFILE**



**HON. ABUBAKAR SHEHU L. GIWA  
EXECUTIVE CHAIRMAN**



**ALH. USMAN ISMAIL  
COUNCIL SECRETARY**



**ALH. IDRIS MUHAMMED BAWA  
DIRADMIN AND FINANCE**



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

## **1.0 CHAIRMAN'S REPORT**

The Annual Financial Report of Giwa Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Giwa Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive, summary of the financial position and operation of the Local Government. The financial statements were prepared under the direction of the Treasurer in compliance with the Finance (Control and Management) Act Cap 144 LFN, 1990 and other governing legislations. The financial position and performance of Giwa Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

The information provided by the Financial Statements are intended to meet the need of users which include taxpayers, member of the legislature, policy analysts, the media, investors, creditors and International Financial Agencies.

The Financial Statements of Giwa Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Government in accordance with the provisions of the Local Government Administration Law 2018 of Kaduna State. Based on the opinion of the Auditor General for Local Government, the government is satisfied that the Financial Statements present fairly, in all material respects, Giwa Local Government of Kaduna State's financial position as at 31<sup>st</sup> December, 2019. Therefore, the report is hereby recommended for public use.

  
.....  
**HON. ABUBAKAR SHEHU L.**  
**EXECUTIVE CHAIRMAN**  
.....

**DATE**

## **2.0 REPORT OF THE TREASURER**

### **2.1 INTRODUCTION**

The report of the Treasurer of Giwa Local Government together with the Financial Statements for the year ended 31<sup>st</sup> December, 2019 provide the record of the financial activities of Giwa Local Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the Local Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

- (a) a proper documentary evidence of transparency in the government financial administration;
- (b) a permanent record of published accounts as an instrument of accountability;
- (c) a useful, concise and easy to digest information for the use of external users and;
- (d) a means of acquainting the public with the Local Government financial operations and the challenges faced in discharging its financial responsibilities.

### **2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS**

Section 69 of the Local Government Administration Law 2018 of Kaduna State and Section 24 of the Public Finance (Control and Management) Act 1958 as amended enjoins the Treasurer of the Local Government to prepare, sign and present to the Auditor General for Local Government, Statements or abstracts containing the public accounts of Local Government, showing fully the financial position on the last day of each financial year. These accounts are to be audited and certified by the Auditor General for Local Government in compliance with Section 82 of the Local Government Law 2018 of Kaduna State of Nigeria.

## 2.3 PUBLICATION OF THE ANNUAL ACCOUNTS OF THE LOCAL GOVERNMENT AND REPORT OF THE TREASURER

Section 90 of the Local Government Administration Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Giwa Local Government are contained on pages 16 to 51 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 52 to 55.

### 2.3.1 CONSOLIDATED REVENUE FUND

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2,348,146,907.12 Billion. The total recurrent payment charged to the Fund in line with Giwa Local Government Appropriation Act 2019 was ₦2,540,529,903.54 Billion. The operation of the Fund resulted into a net recurrent deficit of ₦ (192,382,996.42)Million, which was financed by the opening balance. The closing balance of the fund as at 31<sup>st</sup> December, 2019 was Nil.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		192,382,996.42		10,131,969.23
Recurrent Receipts	2,348,146,907.12		2,627,639,013.26	
Recurrent Expenditure	2,540,529,903.54		2,445,387,986.07	
<b>Net Recurrent Surplus/(Deficit)</b>		<b>-192,382,996.42</b>		<b>182,251,027.19</b>
<b>Closing Balance</b>		<b>-</b>		<b>192,382,996.42</b>



### 2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.791Million and total capital expenditure charged to the fund amounted to ₦0.791Million.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	791,065,110.70		786,515,094.60	
Capital Expenditure	791,065,110.70		786,515,094.60	
<b>Net Capital Surplus/(Deficit)</b>		-		-
<b>Closing Balance</b>		-		-

### 2.3.2 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,348,146,907, and total payment was ₦2,540,529,903.54. An overall net deficit cash flow of ₦192,382,996.42 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2019 was Nil.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		192,382,996.42		10,131,969.23
Total Receipts	2,348,146,907.12		2,627,639,013.26	
Total Payments	2,540,529,903.54		2,445,387,986.07	
<b>Net Cash Surplus/(Deficit)</b>		<b>-192,382,996.42</b>		<b>182,251,027.19</b>
<b>Closing Cash/Bank Balance</b>		-		<b>192,382,996.42</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	-		192,382,996.42	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		-		<b>192,382,996.42</b>

### **3.0 COMPUTERIZATION OF ADMIN AND FINANCE - FINAL ACCOUNTS UNIT**

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

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

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



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

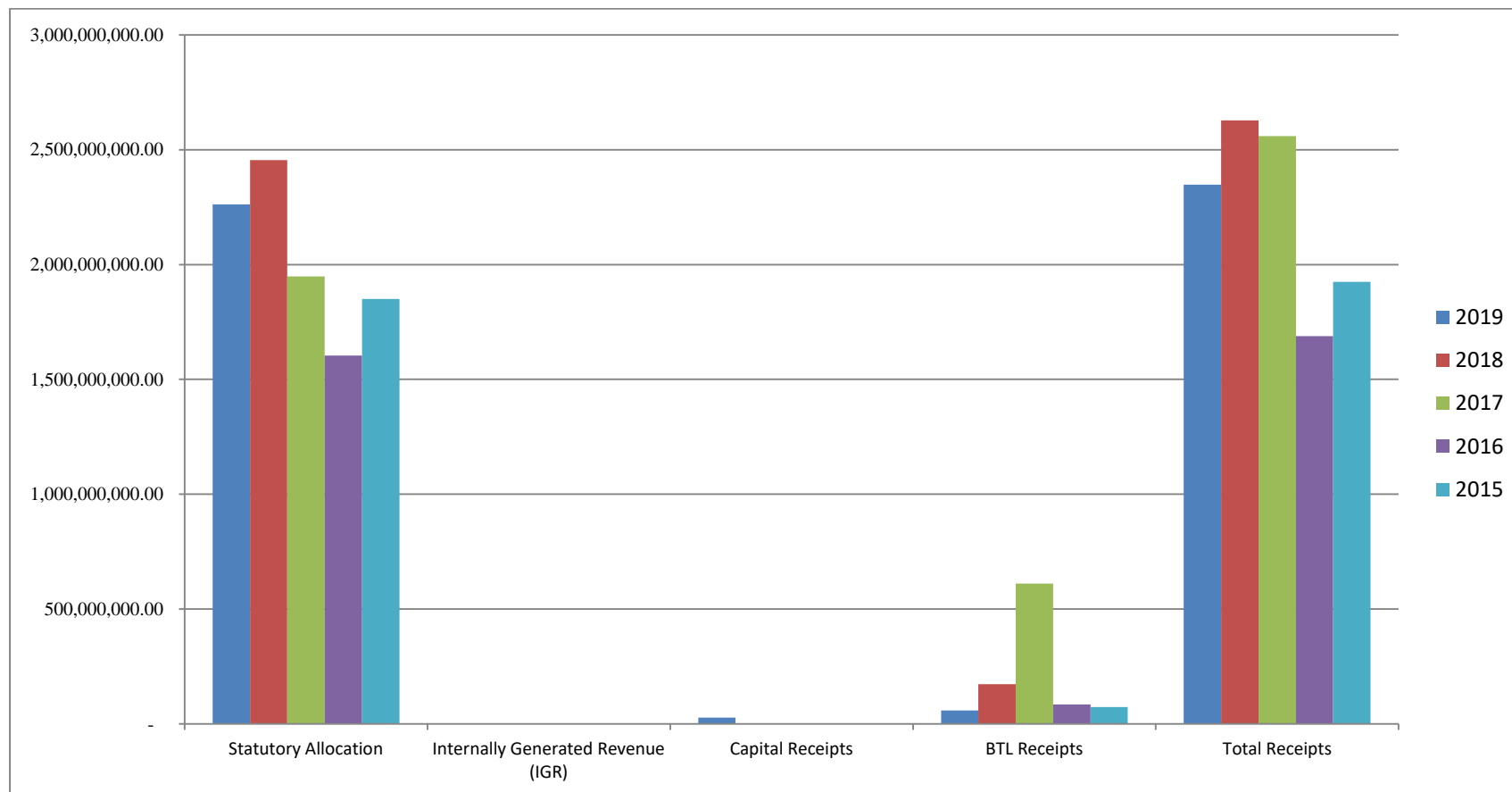
## 3.1 CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>	<b>10,131,969.23</b>	<b>192,382,996.42</b>	<b>20,714,270.00</b>	<b>469,782,442.00</b>	<b>277,399,445.58-</b>		
RECEIPTS							
Statutory Allocation	2,454,415,106.30	2,261,937,772.24	2,687,643,581.00	2,687,643,581.00	425,705,808.76-	2,937,053,980.00	3,230,759,376.00
Internally Generated Revenue	355,000.00		67,316,252.00	67,316,252.00	67,316,252.00-	67,316,252.00	74,047,877.00
Transfer from CRF	786,515,094.60	763,402,881.20	924,146,346.00	924,146,346.00	160,743,464.80-	1,491,574,031.00	1,443,574,031.00
BTL Receipts	172,868,906.96	58,546,905.38			58,546,905.38+		1,443,574,031.00
<b>Total Current Year Receipts</b>	<b>3,414,154,107.86</b>	<b>3,083,887,558.82</b>	<b>3,679,106,179.00</b>	<b>3,679,106,179.00</b>	<b>595,218,620.18-</b>	<b>4,495,944,263.00</b>	<b>6,191,955,315.00</b>
<b>Total Funds Available</b>	<b>3,424,286,077.09</b>	<b>3,276,270,555.24</b>	<b>3,699,820,449.00</b>	<b>4,148,888,621.00</b>	<b>872,618,065.76-</b>	<b>4,495,944,263.00</b>	<b>6,191,955,315.00</b>
Recurrent Expenditure: Economic Classification							
Employees Compensation	749,330,884.04	942,120,497.12	946,487,620.00	999,015,844.00	56,895,346.88+	796,205,306.00	836,015,571.00
Social Benefits	234,806,663.28	63,603,612.35	83,464,624.00	173,073,260.00	109,469,647.65+	83,464,624.00	87,637,855.00
Overhead Costs	501,866,437.19	683,412,386.62	798,861,243.00	834,142,342.00	150,729,955.38+	730,957,043.00	804,076,465.00
Service Wide Vote		1,781,391.53	2,000,000.00	2,000,000.00	218,608.47+	2,000,000.00	2,100,000.00
BTL Payments	172,868,906.96	58,546,905.22			58,546,905.22-		
Transfer to Capital Development Fund	786,515,094.60	763,402,881.20	924,146,346.00	924,146,346.00	160,743,464.80+	1,491,574,031.00	1,443,574,031.00
<b>Total Recurrent Expenditure</b>	<b>2,445,387,986.07</b>	<b>2,512,867,674.04</b>	<b>2,754,959,833.00</b>	<b>2,932,377,792.00</b>	<b>419,510,117.96+</b>	<b>3,104,201,004.00</b>	<b>3,173,403,922.00</b>
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	66,567,515.46	18,781,525.50	22,795,000.00	37,795,000.00	19,013,474.50+	36,640,000.00	36,640,000.00
04 Improvement to Human Health		28,972,810.85	36,339,592.00	79,995,142.00	51,022,331.15+	74,150,343.00	74,150,343.00
05 Enhancing Skills and Knowledge	71,850,344.97	61,994,771.64	79,369,816.00	142,586,068.00	80,591,296.36+	137,354,900.00	137,354,900.00
06 Housing and Urban Development		13,090,886.50	14,840,000.00	14,840,000.00	1,749,113.50+	150,000,000.00	150,000,000.00
09 Environmental Improvement		9,972,902.41	12,497,525.00	12,497,525.00	2,524,622.59+		
10 Water Resources and Rural Development	45,762,651.42					126,100,000.00	126,100,000.00
13 Reform of Government and Governance	76,100,544.37	228,304,717.93	255,900,886.00	369,592,779.00	141,288,061.07+	340,826,386.00	292,826,386.00
14 Power	311,655,727.06	143,489,392.77	185,347,402.00	185,347,402.00	41,858,009.23+	464,911,162.00	464,911,162.00
17 Road	214,578,311.32	286,458,103.10	337,770,395.00	373,856,913.00	87,398,809.90+	161,591,240.00	161,591,240.00
<b>Total Capital Expenditure by Program</b>	<b>786,515,094.60</b>	<b>791,065,110.70</b>	<b>944,860,616.00</b>	<b>1,216,510,829.00</b>	<b>425,445,718.30+</b>	<b>1,491,574,031.00</b>	<b>1,443,574,031.00</b>
<b>Total Expenditure (Budget Size)</b>	<b>3,231,903,080.67</b>	<b>3,303,932,784.74</b>	<b>3,699,820,449.00</b>	<b>4,148,888,621.00</b>	<b>844,955,836.26+</b>	<b>4,595,775,035.00</b>	<b>4,616,977,953.00</b>
Budget Surplus/(Deficit)	192,382,996.42	(27,662,229.50)			27,662,229.50-	99,830,772.00	1,574,977,362.00
Financing of Deficit by Borrowing							
Internal Loans		27,662,229.50			27,662,229.50+		
<b>Total Loans</b>		<b>27,662,229.50</b>			<b>27,662,229.50+</b>		
<b>Closing Balance</b>	<b>192,382,996.42</b>					<b>99,830,772.00</b>	<b>1,574,977,362.00</b>

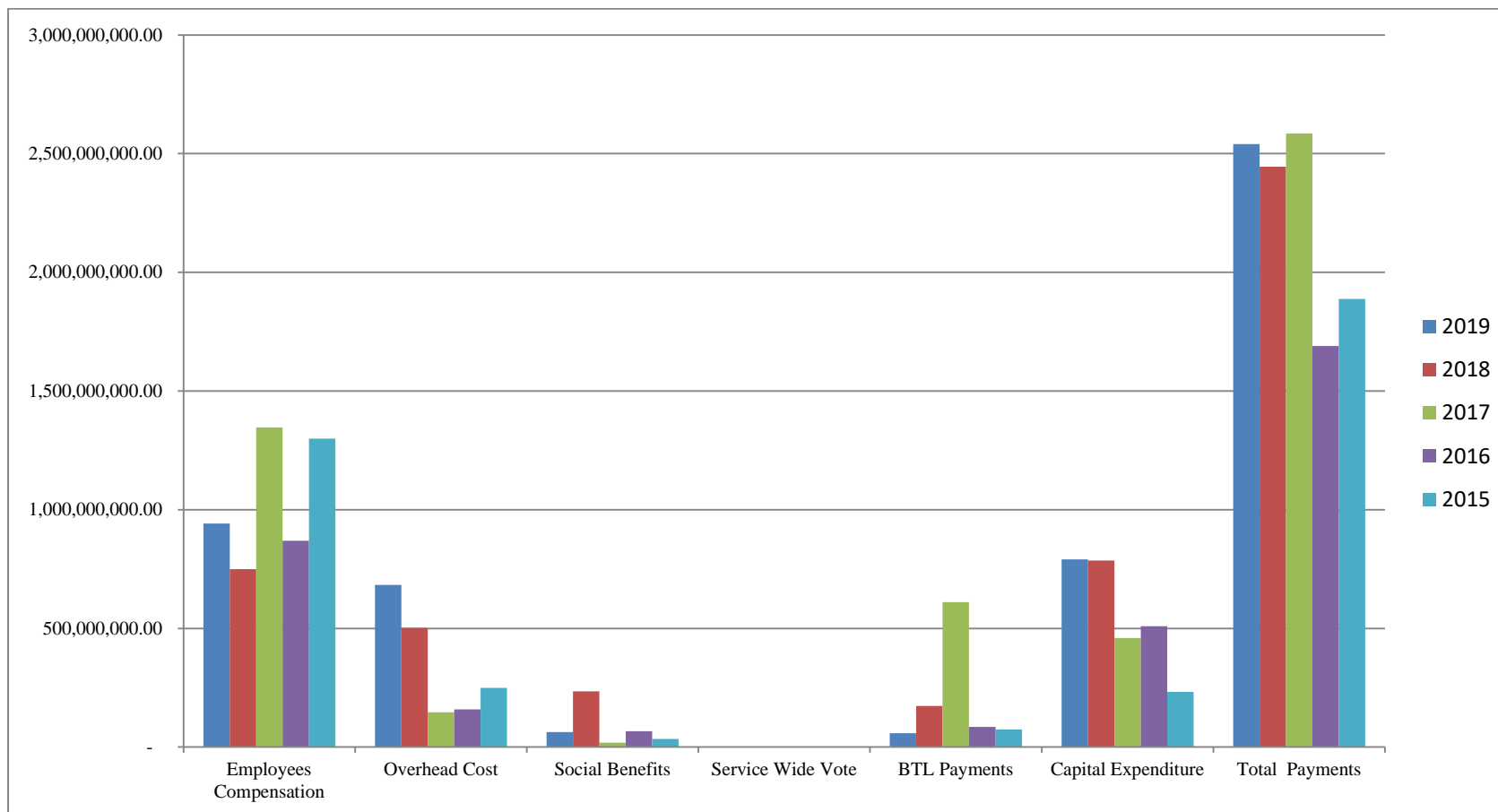
**3.2 FIVE YEARS FINANCIAL SUMMARY**

<b>ECEIPTS:</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Statutory Allocation	2,261,937,772.24	<b>2,454,415,106.30</b>	1,948,167,546.54	1,603,814,686.19	1,850,620,407.72
Internally Generated Revenue (IGR)		355,000.00		270,370.00	
Capital Receipts	27,662,229.50				
BTL Receipts	58,546,905.38	<b>172,868,906.96</b>	610,752,326.96	84,894,291.50	73,702,567.33
<b>Total Receipts</b>	<b>2,348,146,907.12</b>	<b>2,627,639,013.26</b>	<b>2,558,919,873.50</b>	<b>1,688,979,347.69</b>	<b>1,924,322,975.05</b>
<b>PAYMENTS:</b>					
Employees Compensation	942,120,497.12	749,330,884.04	1,347,096,652.06	869,186,266.16	1,299,353,724.36
Overhead Cost	683,412,386.62	501,866,437.19	146,926,967.00	158,619,122.55	248,915,804.49
Social Benefits	63,603,612.35	234,806,663.28	18,964,152.17	66,766,337.92	34,052,771.18
Service Wide Vote	1,781,391.53		1,295,474.59		
BTL Payments	58,546,905.22	172,868,906.96	610,752,326.96	84,894,291.50	73,702,567.33
Capital Expenditure	791,065,110.70	786,515,094.60	459,790,719.28	509,772,270.06	232,200,000.00
<b>Total Payments</b>	<b>2,540,529,903.54</b>	<b>2,445,387,986.07</b>	<b>2,584,826,292.06</b>	<b>1,689,238,288.19</b>	<b>1,888,224,867.36</b>
<b>CASH BALANCES</b>					
<b>Net Cash Surplus/(Deficit)</b>	-192,382,996.42	182,251,027.19	-25,906,418.56	-258,940.50	36,098,107.69
Opening Cash Balance	<b>192,382,996.42</b>	<b>10,131,969.23</b>	36,038,387.79	<b>36,297,328.29</b>	<b>199,220.60</b>
<b>Closing Cash Balance</b>	<b>0.00</b>	<b>192,382,996.42</b>	<b>10,131,969.23</b>	<b>36,038,387.79</b>	<b>36,297,328.29</b>

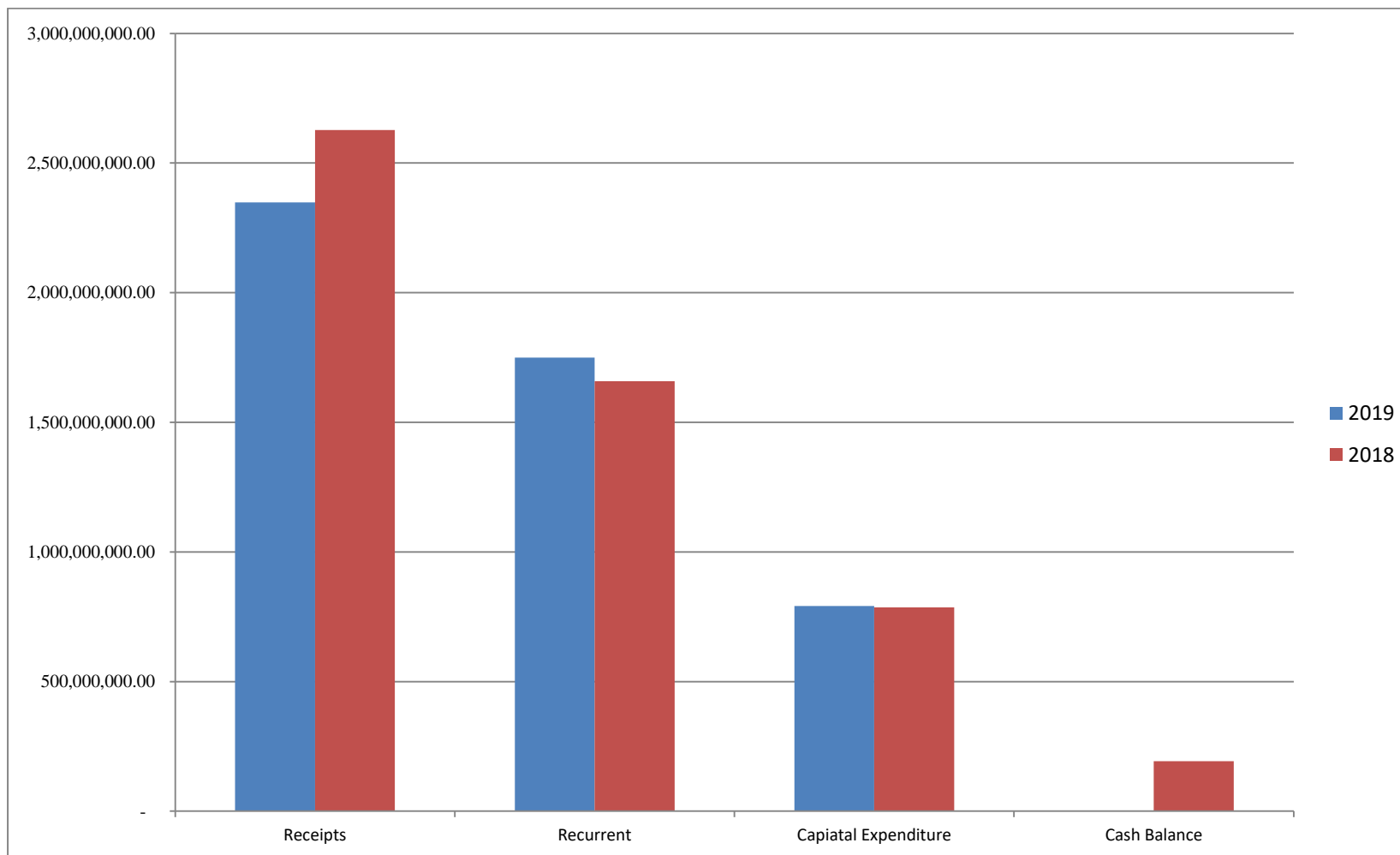
# ACTUAL RECEIPTS FOR 5 YEARS



# ACTUAL PAYMENTS FOR 5 YEARS



**ACTUAL RECEIPTS AND PAYMENTS 2019 AND 2018**



#### **4.0 STATEMENT OF ACCOUNTING POLICIES**

The accounting policies adopted in the preparation of the financial statements of Giwa Local Government of Kaduna State, which underlie the financial information, are set below:

##### **4.1 BASIS OF PREPARATION**

The financial statements have been prepared under the historical cost convention using IPSAS Cash basis of accounting. The cash basis of accounting recognizes transactions and events only when cash or cash equivalents are received or paid.

##### **4.2 ASSETS AND LIABILITIES**

Assets are stated at their net values while Liabilities are recognized in full.

##### **4.3 CASH AND CASH EQUIVALENTS**

Cash and cash equivalents comprise of current account balances, and placements denominated in Naira and held with commercial banks in Nigeria. Cash equivalents are short term, highly liquid investments which are readily convertible to cash and so near its maturity dates as to present insignificant risks of changes in value.

##### **4.4 INVESTMENTS**

Shares are stated at cost.

##### **4.3 CONSOLIDATED REVENUE FUND**

Consolidated Revenue Fund represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and expenditure for the year have been recognized.

##### **4.6 CAPITAL DEVELOPMENT FUND**

Capital Development Fund represents the aggregated balance after the capital receipts and capital expenditure for the year have been recognized. It also includes annual transfers from the Consolidated Revenue Fund in line with the amount provided in the annual budget of the Local Government.

##### **4.7 STATUTORY ALLOCATION**

Statutory allocation is made up of revenue collected on a monthly basis which represents the Local Government's share of the Federation account. The Local Government's share from Federation Account, Share of VAT, Excess Crude receipts etc are all included in Gross Statutory Allocation in the financial statements. Statutory allocations are recognized in the financial statements when received.

##### **4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE**

Independent Revenue are recurrent revenue generated by the State from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent on Government Buildings, Rent on Government Land, Repayments, Income from Investments, Reimbursements and other incidental revenue. They are recognized in the financial statements when received. Recurrent expenditure is expenditure on Personnel, Pension, Gratuities, Salaries of Statutory Office Holders, Other overheads and Public Debt Charges. They are recognized in the financial statements of the State when payments are made.

##### **4.9 CAPITAL COSTS**

Capital costs are recognized in their year of occurrence only.



## 5.0 **RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

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

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

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



IBRAHIM BALA  
TREASURER



DATE

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

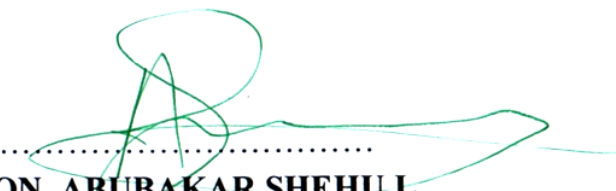
In our opinion, these financial statements fairly reflect the financial position of Giwa Local Government as at 31st December, 2019, and its operation for the year ended on that date.



IBRAHIM BALA  
TREASURER



DATE



HON. ABUBAKAR SHEHU L.  
EXECUTIVE CHAIRMAN



DATE

## ***AUDIT CERTIFICATE***

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

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

### **BASIS OF OPINION**

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

### **OPINION**

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Giwa Local Government Council of Kaduna State for the year ended 31<sup>st</sup> December, 2019.



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

**STATEMENT NO. 1**  
**CASH FLOW STATEMENT**

	Note	Actual	Actual
		2019	2018
		₦	₦
<b>Cash Flow from Operating Activities:</b>			
Statutory Allocation	1	2,002,713,375.40	2,087,636,430.76
Share of Value Added Tax	2	259,224,396.84	366,778,675.54
Independent Revenue	3		355,000.00
<b>Total Receipts</b>		<b>2,261,937,772.24</b>	<b>2,454,770,106.30</b>
Recurrent Payments:			
Employees Compensation	4	942,120,497.12	749,330,884.04
Social Benefits	5	63,603,612.35	234,806,663.28
Overhead Cost	6	683,412,386.62	501,866,437.19
CRFC - (Excluding Social Benefits and Public Debt)	7	1,781,391.53	
<b>Total Payments</b>		<b>1,690,917,887.62</b>	<b>1,486,003,984.51</b>
<b>Net Cash Flow from Operating Activities</b>		<b>571,019,884.62</b>	<b>968,766,121.79</b>
<b>Cash Flow from Investing Activities:</b>			
Economic Empowerment Through Agriculture	8	18,781,525.50	66,567,515.46
Improvement to Human Health	11	28,972,810.85	
Enhancing Skills and Knowledge	12	61,994,771.64	71,850,344.97
Housing and Urban Development	13	13,090,886.50	
Environmental Improvement	16	9,972,902.41	
Water Resources and Rural Development	17		45,762,651.42
Reform of Government and Governance	20	228,304,717.93	76,100,544.37
Power	21	143,489,392.77	311,655,727.06
Road	24	286,458,103.10	214,578,311.32
<b>Net Cash Flow from Investing Activities</b>	29	<b>791,065,110.70</b>	<b>786,515,094.60</b>
<b>Cash Flow from Financing Activities:</b>			
Proceeds from Internal Loans	32	27,662,229.50	
<b>Net Cash Flow from Financing Activities</b>		<b>27,662,229.50</b>	
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	58,546,905.38	172,868,906.96
Below-The-Line Payments	37	58,546,905.38	172,868,906.96
<b>Total</b>			
<b>Net Surplus(Deficit) for the Year</b>		<b>(192,382,996.42)</b>	<b>182,251,027.19</b>
Opening Balance		192,382,996.42	10,131,969.23
<b>Closing Balance</b>	38		<b>192,382,996.42</b>

**STATEMENT NO. 2**  
**STATEMENT OF ASSETS AND LIABILITIES**

	Note	Actual	Actual
		2019	2018
		₦	₦
<b>ASSETS:</b>			
Liquid Assets			
Treasuries and Banks	39		192,382,996.42
<b>Sub Total</b>			<b>192,382,996.42</b>
<b>Investments and Other Assets</b>			
Investments	40	20,050,000.00	20,050,000.00
<b>Sub Total</b>		<b>20,050,000.00</b>	<b>20,050,000.00</b>
<b>Total Assets</b>		<b>20,050,000.00</b>	<b>212,432,996.42</b>
<b>Public Funds:</b>			
Consolidated Revenue Fund	42		192,382,996.42
Capital Development Fund	43		
Other Funds	44	20,050,000.00	20,050,000.00
<b>Sub - Total: Public Funds</b>		<b>20,050,000.00</b>	<b>212,432,996.42</b>
<b>LIABILITIES:</b>			
Liability Over Assets	45	27,662,229.50	
Internal Loans	46	27,662,229.50	
<b>Public Funds + Liabilities</b>		<b>20,050,000.00</b>	<b>212,432,996.42</b>

**STATEMENT NO. 3**  
**STATEMENT OF CONSOLIDATED REVENUE FUND**

	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>		<b>10,131,969.23</b>	<b>192,382,996.42</b>		<b>177,417,959.00</b>	<b>14,965,037.42+</b>		
Add: Recurrent Receipts:								
Statutory Allocation		2,044,782,651.21	1,936,083,998.61	2,082,923,745.00	2,082,923,745.00	146,839,746.39-	2,000,302,567.00	2,200,332,823.00
Share of VAT		366,778,675.54	259,224,396.84	527,910,168.00	527,910,168.00	268,685,771.16-	910,579,298.00	1,001,637,227.00
Excess Crude		17,835,298.74						
Ecological Fund from FAAC			2,882,417.84			2,882,417.84+		
NNPC Refunds		3,458,901.40						
10% IGR State Government Allocation				76,809,668.00	76,809,668.00	76,809,668.00-	26,172,115.00	28,789,326.00
Exchange Rate Difference		21,559,579.41	3,235,600.13			3,235,600.13+		
Share of forex Equalization			55,907,980.09			55,907,980.09+		
Excess Bank Charges			4,603,378.73			4,603,378.73+		
<b>Sub Total: Statutory Allocation</b>		<b>2,454,415,106.30</b>	<b>2,261,937,772.24</b>	<b>2,687,643,581.00</b>	<b>2,687,643,581.00</b>	<b>425,705,808.76-</b>	<b>2,937,053,980.00</b>	<b>3,230,759,376.00</b>
Direct Taxes	49			500,000.00	500,000.00	500,000.00-	500,000.00	550,000.00
Licenses	50			3,116,252.00	3,116,252.00	3,116,252.00-	3,116,252.00	3,427,877.00
Rates	51	350,000.00		8,500,000.00	8,500,000.00	8,500,000.00-	8,500,000.00	9,350,000.00
Fees	52			10,700,000.00	10,700,000.00	10,700,000.00-	10,700,000.00	11,770,000.00
Fines	53			500,000.00	500,000.00	500,000.00-	500,000.00	550,000.00
Sales	54			33,000,000.00	33,000,000.00	33,000,000.00-	33,000,000.00	36,300,000.00
Earnings	55			11,000,000.00	11,000,000.00	11,000,000.00-	11,000,000.00	12,100,000.00
Miscellaneous	62	5,000.00						
<b>Total: Independent Revenue</b>		<b>355,000.00</b>		<b>67,316,252.00</b>	<b>67,316,252.00</b>	<b>67,316,252.00-</b>	<b>67,316,252.00</b>	<b>74,047,877.00</b>
<b>Total Recurrent Receipts</b>		<b>2,454,770,106.30</b>	<b>2,261,937,772.24</b>	<b>2,754,959,833.00</b>	<b>2,754,959,833.00</b>	<b>493,022,060.76-</b>	<b>3,004,370,232.00</b>	<b>3,304,807,253.00</b>
<b>Total Funds Available</b>		<b>2,464,902,075.53</b>	<b>2,454,320,768.66</b>	<b>2,754,959,833.00</b>	<b>2,932,377,792.00</b>	<b>478,057,023.34-</b>	<b>3,004,370,232.00</b>	<b>3,304,807,253.00</b>
Less Recurrent Payments:								
Employees Compensation	63	749,330,884.04	942,120,497.12	946,487,620.00	999,015,844.00	56,895,346.88+	796,205,306.00	836,015,571.00
Social Benefits	64	234,806,663.28	63,603,612.35	83,464,624.00	173,073,260.00	109,469,647.65+	83,464,624.00	87,637,855.00
Overhead Cost	65	501,866,437.19	683,412,386.62	798,861,243.00	834,142,342.00	150,729,955.38+	730,957,043.00	804,076,465.00
CRFC - (Excluding Social Benefits and Public Debts)	66		1,781,391.53	2,000,000.00	2,000,000.00	218,608.47+	2,000,000.00	2,100,000.00
<b>Total Recurrent Payments</b>		<b>1,486,003,984.51</b>	<b>1,690,917,887.62</b>	<b>1,830,813,487.00</b>	<b>2,008,231,446.00</b>	<b>317,313,558.38+</b>	<b>1,612,626,973.00</b>	<b>1,729,829,891.00</b>
Other Cash Movement								
Below-The-Line Receipts	67	172,868,906.96	58,546,905.38			58,546,905.38+		1,443,574,031.00
Below-The-Line Payments	68	172,868,906.96	58,546,905.38			58,546,905.38-		
<b>Total</b>								<b>1,443,574,031.00</b>
Net Recurrent Funds before Transfers		978,898,091.02	763,402,881.04	924,146,346.00	924,146,346.00	160,743,464.96-	1,391,743,259.00	1,574,977,362.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		786,515,094.60	763,402,881.20	924,146,346.00	924,146,346.00	160,743,464.80+	1,491,574,031.00	1,466,359,728.00
Total Appropriations/Tranfers		786,515,094.60	763,402,881.20	924,146,346.00	924,146,346.00	160,743,464.80+	1,491,574,031.00	1,466,359,728.00
<b>Closing Balance</b>		<b>192,382,996.42</b>					<b>99,830,772.00</b>	<b>108,617,634.00</b>

**STATEMENTNO. 4**  
**STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Note	Actual 2018 ₦	Actual 2019 ₦	Budget 2019 ₦	Revised 2019 ₦	Variance 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
<b>Opening Balance</b>				<b>20,714,270.00</b>	<b>292,364,483.00</b>	<b>292,364,483.00-</b>		
Add: Revenue								
Transfer from Consolidated Revenue		786,515,094.60	763,402,881.20	924,146,346.00	924,146,346.00	160,743,464.80-	1,491,574,031.00	1,443,574,031.00
Internal Loans	69		27,662,229.50			27,662,229.50+		
<b>Sub Total: Capital Receipts</b>		<b>786,515,094.60</b>	<b>791,065,110.70</b>	<b>924,146,346.00</b>	<b>924,146,346.00</b>	<b>133,081,235.30-</b>	<b>1,491,574,031.00</b>	<b>1,443,574,031.00</b>
<b>Total Capital Funds Available</b>		<b>786,515,094.60</b>	<b>791,065,110.70</b>	<b>944,860,616.00</b>	<b>1,216,510,829.00</b>	<b>425,445,718.30-</b>	<b>1,491,574,031.00</b>	<b>1,443,574,031.00</b>
<b>Less: Capital Expenditure (Functional Classification)</b>								
General Public Services	71	36,434,869.17	211,948,717.93	230,986,534.00	320,595,170.00	108,646,452.07+	159,113,068.00	159,113,068.00
Economic Affairs	74	641,485,231.09	509,674,064.19	624,604,779.00	699,774,554.00	190,100,489.81+	1,002,955,720.00	954,955,720.00
Health	77		28,972,810.85	36,339,592.00	79,995,142.00	51,022,331.15+	69,150,343.00	69,150,343.00
Education	79	108,594,994.34	40,469,517.73	52,929,711.00	116,145,963.00	75,676,445.27+	260,354,900.00	260,354,900.00
<b>Total Capital Expenditure</b>		<b>786,515,094.60</b>	<b>791,065,110.70</b>	<b>944,860,616.00</b>	<b>1,216,510,829.00</b>	<b>425,445,718.30+</b>	<b>1,491,574,031.00</b>	<b>1,443,574,031.00</b>

**NOTES TO CASH FLOW STATEMENT**

	Note	Actual 2019 ₦	Actual 2018 ₦
<b>Note 1 - Statutory Allocation</b>			
25001001/11010001 Statutory Allocation		1,936,083,998.61	2,044,782,651.21
25001001/11010003 Excess Crude			17,835,298.74
25001001/11010004 Ecological Fund from FAAC		2,882,417.84	
25001001/11010006 NNPC Refunds			3,458,901.40
25001001/11010013 Exchange Rate Difference		3,235,600.13	21,559,579.41
25001001/11000020 Share of forex Equalization		55,907,980.09	
25001001/11000020 Excess Bank Charges		4,603,378.73	
<b>Total</b>		<b>2,002,713,375.40</b>	<b>2,087,636,430.76</b>
<b>Note 2 - Share of Value Added Tax</b>			
		259,224,396.84	366,778,675.54
This represent Share of VAT from FAAC			
<b>Note 3 - Independent Revenue</b>			
Rates			350,000.00
Miscellaneous Revenue			5,000.00
<b>Total</b>			<b>355,000.00</b>
<b>Note 4 - Employees Compensation</b>			
Contribution for Primary Teachers Salaries		506,752,940.16	364,840,022.97
Local Government Staff	<b>3A</b>	435,367,556.96	384,490,861.07
<b>Total</b>		942,120,497.12	749,330,884.04
Note 4A - Local Government Staff			
Giwa Local Govt		435,367,556.96	384,490,861.07
<b>Total</b>		<b>435,367,556.96</b>	<b>384,490,861.07</b>
<b>Note 5 - Social Benefits</b>			
Contribution to Pension Funds			234,806,663.28
<b>Total</b>		<b>63,603,612.35</b>	<b>234,806,663.28</b>
<b>Note 6 - Overhead Costs</b>			
Transport and Travelling		20,698,185.76	44,475,323.78
Utilities		1,770,567.38	480,000.00
Material and Supplies		26,804,333.33	27,500,703.95

Notes To Cash Flow Statement - Cont'd

	Note	Actual 2019	Actual 2018
		₦	₦
Maintenance Services		23,854,829.71	10,933,825.83
Training		24,617,410.96	6,635,537.57
Other Services		225,356,270.18	124,622,391.30
Consulting & Professional Services		35,323,683.50	17,772,304.35
Fuel and Lubriants		3,860,000.00	3,561,218.19
Financial Charges		1,626,527.92	95,596.23
Miscellaneous Expenses		308,150,577.88	210,174,371.93
Staff Loans and Advances			24,500,000.00
Local Grants and Contributions		11,350,000.00	31,115,164.06
<b>Total</b>		<b>683,412,386.62</b>	<b>501,866,437.19</b>
<b>Note 7 - CRFC (Excluding Social Benefits and Public Debts)</b>			
20001001/22060203 Settlement of Liability		1,781,391.53	
<b>Total</b>		<b>1,781,391.53</b>	
<b>Note 8 - Economic Empowerment Through Agriculture</b>			
15001001/23030112/01000004 Rehabilitation/Repairs of tractor			1,499,450.00
15001001/23030112/01000008 Purchase of Agro - Chemicals		1,950,000.00	1,414,000.00
15001001/23050101/01000023 Provision of land scaping and beautification of LG secretari			2,900,000.00
15001001/23030105/01000050 Demacation Of Livestock Route -Across the Wards			4,333,862.00
15001001/23010127/01000053 Rehabilitation and Repairs Home Economic Centre			4,000,000.00
15001001/23010112/01000057 Rehabilitation/Repairs of Home/Eco Centre-@ Fatika		4,500,000.00	
15001001/23010112/01000058 Rehabilitation/Repairs of Home/Eco Centre-@ Shika		2,460,000.00	3,000,000.00
15001001/23010112/01000059 Rehabilitation/Repairs of Home/Eco Centre-Yakawada			3,000,000.00
15001001/23020124/01000064 Contruction of cattle market			30,420,203.46
15001001/23050101/01000065 Erosion/Flood control			4,000,000.00
15001001/23010127/01000067 Purchase of 220 no. irrigation poumps		6,671,525.50	12,000,000.00
15001001/23030112/01000068 Renovation of Fertilizer Store at Giwa and MarabanGuga		3,200,000.00	
<b>Total</b>		<b>18,781,525.50</b>	<b>66,567,515.46</b>
<b>Note 11 - Improvement to Human Health</b>			
21001001/23020106/04000024 Contribution to PHC Services		9,117,741.55	
21001001/23030105/04000029 Renovation of primary Health clinic at Galadimawa		5,237,954.74	
21001001/23010122/04000030 Reconstuction of primary health centre at baribari y/wada		4,240,612.35	
21001001/23010122/04000031 Contribution to PHC (Surgical Operations)		8,287,737.21	



Notes To Cash Flow Statement - Cont'd

	Note	Actual 2019 ₦	Actual 2018 ₦
21001001/23030105/04000032 Renovation of primary health centre at kurkusalankeshika		2,088,765.00	
<b>Total</b>		<b>28,972,810.85</b>	
<b>Note 12 - Enhancing Skills and Knowledge</b>			
25001001/23030121/05000001 Completion/Renovation of SUBEB secretariat			5,318,002.00
34001001/23020107/05000045 Construction of one block of two class rooms at galadimawa		6,361,208.60	
34001001/23020107/05005046 Construction of one block of two class rooms at un/iluyakaw		8,096,820.45	
34001001/23020107/05050047 Construction of one block of two class rooms at danmahawayi		7,067,224.86	
17001001/23020107/05000004 Construction of classrooms at ung/gaga y/wada.		3,892,000.00	
17001001/23020107/05000036 Construction of classrooms at madobiDanmahawayi		6,842,500.00	
17001001/23030106/05000037 Renovation of classrooms at Danmahawayi primary sch.		3,420,323.84	
17001001/23030106/05000106 Renovation of primary sch. At dundubus village Giwa		3,318,575.13	
17001001/23030106/05000039 Construction of two blocks of classroom at tudundawa		7,100,251.00	
17001001/23020107/05000040 Construction and completion of classrooms at barnawabakin h		7,661,282.27	
17001001/23020107/05000041 Construction of classrooms at ung/inga/gelobaGangara		6,019,585.49	
17001001/23000000/05000042 Purchase of Community Development Materials			25,642,418.45
17001001/23020107/05000045 Completion of community primary school at sabonbirni			1,000,000.00
17001001/23020107/05000048 Renovation of LEA primary school at Gadagau			9,122,591.00
17001001/23020107/05000052 Construction of one block of two classroom at rukan bait ha			12,723,000.00
17001001/23020125/05000053 Construction of a block of classroom at batureyakawada war			6,600,009.13
17001001/23020107/05000066 Construction of two blocks of classrooms at sarki ta - tsaki			5,373,000.00
17001001/23020107/05000069 Construction of two blocks of classrooms at AginsawaKakang			6,071,324.39
17001001/23030106/05000082 Renovation od two block of classrooms at ung/gaga y/wada		2,215,000.00	
<b>Total</b>		<b>61,994,771.64</b>	<b>71,850,344.97</b>
<b>Note 13 - Housing and Urban Development</b>			
34001001/23030102/06000040 Completion of Renovation of Local Government Secretariat		13,090,886.50	
<b>Total</b>		<b>13,090,886.50</b>	
<b>Note 16 - Environmental Improvement</b>			
34001001/23050101/09000001 Erosion control at kwama village Kidandan		3,881,185.93	
34001001/23020103/09000009 Erosion control at mugata Panhauya		6,091,716.48	
<b>Total</b>		<b>9,972,902.41</b>	
<b>Note 17 - Water Resources and Rural Development</b>			
			<b>45,762,651.42</b>

Notes To Cash Flow Statement - Cont'd

	Note	Actual 2019 ₦	Actual 2018 ₦
34001001/23020105/10000002	Construction/Provision of bore hole		3,700,000.05
17001001/23020118/10000001	Water and environmental sanitation programmes		38,062,651.37
17001001/23020118/01000002	Construction of bore holes across the Wards		4,000,000.00
<b>Total</b>			<b>45,762,651.42</b>
<b>Note - 20 Reform of Government and Governance</b>			
25001001/23010105/13000004	Purchase of Hilux	12,310,000.00	
25001001/23020118/13000012	Construction of town hall at Giwa	19,898,900.00	
25001001/23020101/13000020	Construction of Chairman's lodge	14,568,000.00	
25001001/23020101/13000045	Completion of renovation of local Govrenment secretariat		10,989,393.94
25001001/23010132/13000046	Purchase of 12 no. gulf cars local security outfeet		6,600,000.00
25001001/23050101/13000047	Settlement of Capital Liabilities	165,171,817.93	13,527,473.23
15001001/23020113/13000002	Construction/provision of fencing		10,000,000.00
15001001/23050101/13000003	Additional at aggregation centre at T/zomo		6,453,711.00
34001001/23030102/13000005	Provision for replacement of vandalized electrical equipment		19,533,966.20
34001001/23020103/13000012	Completion of police out post at kidandan		8,996,000.00
34001001/23020101/13000016	Construction/Provision of legialetive offices/lodge	16,356,000.00	
<b>Total</b>		<b>228,304,717.93</b>	<b>76,100,544.37</b>
<b>Note 21 - Power</b>			
34001001/23010119/14000042	Purchase of Transfomer at HayinMadara		4,713,000.00
34001001/23020103/14000055	Comlpetion of extension of rural electrification at maje to		4,786,873.95
34001001/23020103/14000059	Extension of Electricity from kaya to idasu		25,366,310.14
34001001/23020103/14000060	Extension of Electricity at Ung/bakoshi		4,013,844.30
34001001/23020103/14000062	Extension of Electricity from Ung/lelli to panhauya		4,188,666.25
34001001/23020103/14000063	Extension of Electricity at salinkehayindogo	24,573,409.60	
34001001/23020103/14000064	Extension of LT line at Ung/lelliYandakaPanhauya ward		4,000,153.00
34001001/23020103/14000065	Rural Electrification from kasuwarda'a to kidandan		67,040,000.00
34001001/23020103/14000066	Provision of transformer at MakaurataGangara		3,750,000.00
34001001/23020103/14000067	Extension of Electricity from Yakawada to AginsawaKakangi		3,500,000.00
34001001/23020103/14000070	Electrification of Bari village		22,878,451.73
34001001/23020103/14000071	Extension of electricity at unguwan Pa to Dogon kaw		27,170,451.00
34001001/23020103/14000072	Extension of LT line to Ung. Babandi at Danmahauwayi ward		2,726,572.00
34001001/23020103/14000075	Installation of transformer and overhead line at kasavillag		8,172,689.21
34001001/23020103/14000076	Installation of transformer and overhead line at barebari Ga		10,061,082.82

Notes To Cash Flow Statement -Cont'd

	Note	Actual 2019 ₦	Actual 2018 ₦
34001001/23020103/14000078	Installation of transformer and overhead line at Ungwanwada		11,778,626.87
34001001/23020103/14000079	Replacement of transformer and extension at HayinGadashik		5,453,747.98
34001001/23020103/14000080	Installation of transformer and overhead line at SabonGira		24,678,642.18
34001001/23010103/14000081	Installation of transformer and overhead line at Sabonlayin		9,829,111.00
34001001/23020103/14000082	Installation of transformer and overhead line at WardagaGi		13,391,000.22
34001001/23020103/14000083	Installation of transformer and overhead line at DaituKada		12,371,943.90
34001001/23020103/14000084	Provision of rural Electrification at Bijimi and Nasarawan B		41,784,560.51
34001001/23020103/14000095	Provision of Rural Electrification at GidanAjiya and Gidan	6,258,000.00	
34001001/23020103/14000096	Provision of Rural Electrification at KazaMasarawaFatika	5,721,597.37	
34001001/23020103/14000097	Provision of Rural Electrification at SabonLayiKagara Kid	7,144,493.17	
34001001/23020103/14000101	Electrification at sabonsaraKidandan	5,148,395.50	
34001001/23020103/14000102	Provision of Transformer at HayinMadara	1,956,192.00	
34001001/23020103/14000103	Electrification from biye to sabonfagePanhauya	18,520,898.70	
34001001/23010103/14000104	Completion of electricity at tashanshiri	5,000,000.00	
34001001/23020103/14000107	Extension of Electrification from kadage to kawo and ringi	14,775,967.65	
34001001/23020103/14000108	Electrification at ung/shehuKakangi	8,002,586.00	
34001001/23010103/14000110	Electrification of nasarawakuringa to ang/tuluDanmahawayi	9,111,929.06	
34001001/23020103/14000112	Extension of electrification from turawa to dokanjaki Kaka	23,519,923.72	
34001001/23010103/14000113	Installation of Transformer and over Head line ta Daitukada	1,800,000.00	
34001001/23010103/14000115	Installation of Transformer and over Head line ta ung/wadata	11,956,000.00	
<b>Total</b>		<b>143,489,392.77</b>	<b>311,655,727.06</b>
<b>Note 24 - Road</b>			
34001001/23020116/17000025	Construction/Provision of Bridge at ShikaMakarbata		3,568,000.00
34001001/23020116/17000030	Construction /provision of bridge at hayinkanawa	4,256,000.00	
34001001/23020116/17000032	Construction /provision of bridge barnawa		4,660,812.60
34001001/23020116/17000035	Construction /provision of bridge at Ung Lalle	5,206,082.89	
34001001/23020116/17000038	Construction /provision of bridge at Alfawa	5,261,333.00	
34001001/23020114/17000042	Construction of rural road hayinmahuta-bomawa		54,000,000.00
34001001/23020114/17000043	Construction of double culvert at HidayyatunAuwalad H/mada		893,001.49
34001001/23020114/17000044	Construction of rural road kaya-idasu to kidandan		11,407,020.00
34001001/23020114/17000045	Construction of 3no. Culvert at linyindaki post office rd		500,000.00
34001001/23020103/17000047	Construction of Half bridge at kofargidanAlh. Maiwadadans		3,958,000.00
34001001/23020103/17000048	Construction of Half brdge and two km road at h/mallamkida	39,256,523.00	
34001001/23020103/17000049	Construction of Half brdge at Pandogari Ung/Rimi-MarabanYa		6,710,342.00

Notes To Cash Flow Statement -Cont'd

	Note	Actual 2019 ₦	Actual 2018 ₦
34001001/23020114/17000051	Construction of road kaya idasu to Kidandan		59,092,980.00
34001001/23020103/17000052	Construction of box culvert with stone pitching at mugata		6,000,000.00
34001001/23020114/17000053	Construction of vented causeway and rise pavement at tsohowa		6,131,022.50
34001001/23020114/17000056	Construction of 2x3mx 3m box culvert at kuramaikakakangi		4,568,000.00
34001001/23010103/17000057	Construction of concrete christeners and earth work at kanti		7,073,333.94
34001001/23020114/17000063	Construction of block drain at kasimuyakawada		12,401,898.79
34001001/23020114/17000071	Construction of half bridge at hayinmahuta to tsohuwargiwa	13,800,800.00	33,613,900.00
34001001/23020114/05005081	Construction of Rural Road Kaya-Idasu to Kidandan	98,277,604.30	
34001001/23020114/17020114	Construction of block Drainage at layin office gidanAlh. Ya	5,385,959.60	
34001001/23020114/17017091	Construction of Drainage from main road to gadagau town	10,112,817.00	
34001001/23030113/17000092	Repair of Danmahawayi road to GidanBabandi	6,358,748.47	
34001001/23020114/17000094	Construction of drainage at Gangara main village.	3,050,408.00	
34001001/23020114/17000095	Construction of box culvert at ung./gyeroGangara	1,554,984.04	
34001001/23020114/17000096	Construction of drainage in fatika town	18,429,255.89	
34001001/23020114/17000100	Construction of box culvert at gadangidanajiyaPanhauya	5,986,000.00	
34001001/23020114/14000102	Construction of drainage at layinmakama m/y/wada	3,489,000.00	
34001001/23020114/17000103	Construction of box culvert at kufankaura m/y/wada	3,562,880.00	
34001001/23020114/17000105	Flood control/road construction at sabuwanung behind secret	19,326,500.00	
34001001/23020114/17000106	Construction of drainage from late Alhjijamo house to late	9,596,000.00	
34001001/23020114/17000107	Construction of drainage ta turawa town Kakangi	8,000,000.00	
34001001/23020114/17000108	construction of drainage at hayinbimbamakabartan road shi	15,039,958.00	
34001001/23050101/17000109	Construction of reinforced concrete drain and culvert at raf	10,507,248.91	
<b>Total</b>		<b>286,458,103.10</b>	<b>214,578,311.32</b>
<b>Note 29 - Net Cash Flow from Investment Activities by Sector:</b>			
Capital Expenditure by Economic Sector		509,674,064.19	641,485,231.09
Capital Expenditure by Social Sector		281,391,046.51	145,029,863.51
<b>Total</b>	<b>29</b>	<b>791,065,110.70</b>	<b>786,515,094.60</b>
<b>Note 29A - Net Cash Flow From Investment Activities Economic:</b>			
Purchase of Fixed Assets General		45,798,080.80	69,903,384.65
Construction and Provision of Fixed Assets General		525,054,478.19	668,579,211.72
Rehabilitation and Repairs of Fixed Assets General		40,652,298.94	21,151,314.00
Acquisition of Non Tangible Assets		179,560,252.77	26,881,184.23
<b>Total - 29A</b>	<b>29</b>	<b>791,065,110.70</b>	<b>786,515,094.60</b>

Notes To Cash Flow Statement -Cont'd

	Note	Actual 2019 ₦	Actual 2018 ₦
<b>Note 29B - Net Cash From Investment Activities by Location:</b>			
Giwa Ward		624,293,808.24	666,837,679.31
Kakangi Ward		31,519,923.72	
Yakawada Ward		11,621,612.35	6,710,342.00
kadage Ward			12,371,943.90
Idasu Ward			25,366,310.14
Galadimawa Ward		11,599,163.34	
Kidandan Ward		105,938,886.57	67,040,000.00
Panhauya Ward		6,091,716.48	8,188,819.25
<b>Total - 29B</b>		<b>791,065,110.70</b>	<b>786,515,094.60</b>
<b>Note 36 - BTL Receipts</b>			
25001001/12150001 Withholding Taxes due to FIRS		2,977.50	
25001001/12150002 VAT due to FIRS		12,099,758.00	
25001001/12150003 Union Deductions		2,938,289.50	16,515,477.44
25001001/12150004 PAYE Taxes due to State Board of Internal Revenue		13,083,741.24	781,154.64
25001001/12150005 Deposits		190,000.00	1,000.00
25001001/12150006 Loans deduction for Salary Other Deduction for payroll			590,300.00
25001001/12150008 10% Contract Retention Charges			8,055,109.50
25001001/12150009 Sigma Pension Deductions		15,017,585.95	89,648,623.39
25001001/12150012 NULGE Deductions		4,771,809.26	13,470,285.35
25001001/12150014 NANM			53,044.00
25001001/12150015 Party Deduction		2,512,864.68	
25001001/12150016 Monthly Repayments by Staff of LG			1,000,000.00
25001001/12150017 Tax Audit Liabilities			3,782,608.70
25001001/12150026 NULGE Deduction		614,030.54	200,323.00
25001001/12150029 Mosque Contribution		40,000.00	
25001001/12150030 Refund of Unclaimed Salary		2,282,659.32	589,788.69
25001001/12150032 NUT Deduction			4,169,620.20
25001001/12150034 NUT Endwell			12,644,000.00
25001001/12150035 Credit Direct Deductions			19,000,000.00
25001001/12150036 National Housing Fund Deduction		4,993,189.39	2,099,572.05
25001001/12150039 A.O.P Shawn			268,000.00
<b>Total</b>		<b>58,546,905.38</b>	<b>172,868,906.96</b>

Notes To Cash Flow Statement -Cont'd

	Note	Actual	Actual
		2019	2018
		₦	₦
<b>Note 37 - Below the Line Payments</b>			
20001001/22080001 WHT		2,977.50	
20001001/22080002 Vat due to FIRS		12,099,758.00	
20001001/20800003 Union Deductions		2,938,289.50	16,515,477.44
20001001/22080004 PAYE Deductions Remittances to BIR		13,083,741.24	781,154.64
20001001/22080005 Deposits		190,000.00	1,000.00
20001001/22080006 Loans deduction for Salary Other Deduction for payroll			590,300.00
20001001/22080008 10% Contract Retention Charges			8,055,109.50
20001001/22080009 Sigma Pension deduction		15,017,585.95	89,648,623.39
20001001/22080012 NULGE Deductions		4,771,809.26	13,470,285.35
20001001/22080014 NANM			53,044.00
20001001/22080015 Party Deduction		2,512,864.68	
20001001/22080016 Monthly Repayments by Staff of LG			1,000,000.00
20001001/22080017 Tax Audit Liabilities			3,782,608.70
20001001/22080026 NULGE Deduction		614,030.54	200,323.00
20001001/22080029 Mosque Contributions		40,000.00	
20001001/22080030 Refund of Unclaimed Salary		2,282,659.32	589,788.69
20001001/22080032 NUT Deduction			4,169,620.20
20001001/22080034 NUT Endwell			12,644,000.00
20001001/22080035 Credit Direct Deductions			19,000,000.00
20001001/22080036 National Housing Fund Deduction		4,993,189.39	2,099,572.05
20001001/22080039 A.O.P Shawn			268,000.00
<b>Total</b>		<b>58,546,905.38</b>	<b>172,868,906.96</b>
<b>Note 38 - Closing Balance</b>			
20001001/31010100 Zenith - Main Account			4,827,953.10
20001001/31010100 Zenith - Project Account			187,555,043.32
<b>Sub Total: Cash and Bank</b>			<b>192,382,996.42</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>			<b>192,382,996.42</b>

**NOTE TO STATEMENT OF ASSETS AND LIABILITIES**

	Actual	Actual
	2019	2018
	₦	₦
<b>Note 39 - Treasuries and Banks</b>		
Zenith - Main Account		4,827,953.10
Zenith - Project Account		187,555,043.32
<b>Total</b>		<b>192,382,996.42</b>
<b>Note 40 - Investments</b>		
Ikara Food Processing Company	250,000.00	250,000.00
Makarfi Sugar Company	1,150,000.00	1,150,000.00
Kachia Ginger Company	150,000.00	150,000.00
Universal Bank Plc	6,000,000.00	6,000,000.00
First Bank Plc	1,000,000.00	1,000,000.00
Afribank Plc	1,000,000.00	1,000,000.00
National Oil	1,500,000.00	1,500,000.00
Ashaka Cement	1,000,000.00	1,000,000.00
Unity Bank Plc (Former Intercity Bank)	2,052,917.70	2,052,917.70
First Inland Bank Plc (Former NUB)	5,947,082.30	5,947,082.30
<b>Total</b>	<b>20,050,000.00</b>	<b>20,050,000.00</b>
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	192,382,996.42	10,131,969.23
Add/(Less) Net Recurent Surplus/(Deficit)	(192,382,996.42)	182,251,027.19
<b>Closing Balance</b>		<b>192,382,996.42</b>
<b>Note 46 - Internal Loans</b>		
Zenith - Main Account Loan	297,901.40	
Zenith - Project Account Loan	27,364,328.10	
<b>Total</b>	<b>27,662,229.50</b>	

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 50 - Licenses</b>							
Radio/Television Station License			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,200,000.00
Bicycle/License			616,252.00	616,252.00	616,252.00-	616,252.00	677,877.00
Pet/Dog License			500,000.00	500,000.00	500,000.00-	500,000.00	550,000.00
<b>Total</b>			<b>3,116,252.00</b>	<b>3,116,252.00</b>	<b>3,116,252.00-</b>	<b>3,116,252.00</b>	<b>3,427,877.00</b>
<b>Note 51 - Rates</b>							
Tenement Rate	350,000.00						
Shops and Kiosk Rates			8,500,000.00	8,500,000.00	8,500,000.00-	8,500,000.00	9,350,000.00
<b>Total</b>	<b>350,000.00</b>		<b>8,500,000.00</b>	<b>8,500,000.00</b>	<b>8,500,000.00-</b>	<b>8,500,000.00</b>	<b>9,350,000.00</b>
<b>Note 52 - Fees</b>							
Naming Of Street Registration Fees			1,200,000.00	1,200,000.00	1,200,000.00-	1,200,000.00	1,320,000.00
Marriage/Divorce Fees			2,500,000.00	2,500,000.00	2,500,000.00-	2,500,000.00	2,750,000.00
Customary Right of Occupancy Fees			5,000,000.00	5,000,000.00	5,000,000.00-	5,000,000.00	5,500,000.00
Slaughter Slab Fees			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,200,000.00
<b>Total</b>			<b>10,700,000.00</b>	<b>10,700,000.00</b>	<b>10,700,000.00-</b>	<b>10,700,000.00</b>	<b>11,770,000.00</b>
<b>Note 53 - Fines</b>							
Merriment And Road Closure Levies			500,000.00	500,000.00	500,000.00-	500,000.00	550,000.00
<b>Total</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>500,000.00-</b>	<b>500,000.00</b>	<b>550,000.00</b>
<b>Note 54 - Sales</b>							
Land use Charges (Private and Commercial Property)			33,000,000.00	33,000,000.00	33,000,000.00-	33,000,000.00	36,300,000.00
<b>Total</b>			<b>33,000,000.00</b>	<b>33,000,000.00</b>	<b>33,000,000.00-</b>	<b>33,000,000.00</b>	<b>36,300,000.00</b>
<b>Note 55 - Earnings</b>							
Earning from Market			8,000,000.00	8,000,000.00	8,000,000.00-	8,000,000.00	8,800,000.00
Earning from Motor Park			3,000,000.00	3,000,000.00	3,000,000.00-	3,000,000.00	3,300,000.00
<b>Total</b>			<b>11,000,000.00</b>	<b>11,000,000.00</b>	<b>11,000,000.00-</b>	<b>11,000,000.00</b>	<b>12,100,000.00</b>
<b>Note 62 - Miscellaneous</b>							
Other Sources	5,000.00						
<b>Total</b>	<b>5,000.00</b>						



Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 63 - Employee Compensation</b>							
Personnel Management	186,557,122.07	248,315,786.24	249,845,128.00	249,845,128.00	1,529,341.76+	249,845,128.00	262,337,384.00
Department of Health	197,933,739.00	187,051,770.72	187,549,282.00	187,549,282.00	497,511.28+	37,266,969.00	39,130,317.00
Contribution to Primary Education	364,840,022.97	506,752,940.16	509,093,210.00	561,621,434.00	54,868,493.84+	509,093,209.00	534,547,870.00
<b>Total</b>	<b>749,330,884.04</b>	<b>942,120,497.12</b>	<b>946,487,620.00</b>	<b>999,015,844.00</b>	<b>56,895,346.88+</b>	<b>796,205,306.00</b>	<b>836,015,571.00</b>
<b>Note 64 - Social Benefits</b>							
Contribution to Pension Funds	234,806,663.28			89,608,636.00	89,608,636.00+		
<b>Total</b>	<b>234,806,663.28</b>	<b>63,603,612.35</b>	<b>83,464,624.00</b>	<b>173,073,260.00</b>	<b>109,469,647.65+</b>	<b>83,464,624.00</b>	<b>87,637,855.00</b>
<b>Note 65 - Overhead Cost</b>							
Department of Admin and Finance	363,660,720.13	429,074,430.73	450,945,881.00	486,226,980.00	57,152,549.27+	396,070,357.00	452,445,445.00
Department of Agriculture & Natural Resources	32,497,500.00	40,897,185.76	88,636,076.00	88,636,076.00	47,738,890.24+	87,295,000.00	91,659,750.00
Department of Works and Infrastructure	15,349,044.02	6,400,567.38	7,560,000.00	7,560,000.00	1,159,432.62+	7,560,000.00	7,938,000.00
Department of Education and Social Development	43,248,559.75	70,886,579.52	79,090,000.00	79,090,000.00	8,203,420.48+	75,590,000.00	79,369,500.00
Department of Primary Health Care	47,110,613.29	136,153,623.23	172,629,286.00	172,629,286.00	36,475,662.77+	164,441,686.00	172,663,770.00
<b>Total</b>	<b>501,866,437.19</b>	<b>683,412,386.62</b>	<b>798,861,243.00</b>	<b>834,142,342.00</b>	<b>150,729,955.38+</b>	<b>730,957,043.00</b>	<b>804,076,465.00</b>
<b>Note 66 - CRFC (Excluding Social Benefits and Public Debts)</b>							
Settlement of Liability		1,781,391.53	2,000,000.00	2,000,000.00	218,608.47+	2,000,000.00	2,100,000.00
<b>Total</b>		<b>1,781,391.53</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>218,608.47+</b>	<b>2,000,000.00</b>	<b>2,100,000.00</b>
<b>Note 67 - BTL Receipts</b>							
With holding Taxes due to FIRS		2,977.50			2,977.50+		
VAT due to FIRS		12,099,758.00			12,099,758.00+		
Union Deductions	16,515,477.44	2,938,289.50			2,938,289.50+		
PAYE Taxes due to State Board of Internal Revenue	781,154.64	13,083,741.24			13,083,741.24+		
Deposits	1,000.00	190,000.00			190,000.00+		
Loans deduction for Salary Other Deduction for payroll	590,300.00						
10% Contract Retention Charges	8,055,109.50						
Sigma Pension Deductions	89,648,623.39	15,017,585.95			15,017,585.95+		
NULGE Deductions	13,470,285.35	4,771,809.26			4,771,809.26+		
NANM	53,044.00						
Party Deduction		2,512,864.68			2,512,864.68+		
Monthly Repayments by Staff of LG	1,000,000.00						

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Tax Audit Liabilities	3,782,608.70						
NULGE Deduction	200,323.00	614,030.54			614,030.54+		
Mosque Contribution		40,000.00			40,000.00+		
Refund of Unclaimed Salary	589,788.69	2,282,659.32			2,282,659.32+		
NUT Deduction	4,169,620.20						
NUT Endwell	12,644,000.00						
Credit Direct Deductions	19,000,000.00						
National Housing Fund Deduction	2,099,572.05	4,993,189.39			4,993,189.39+		
A.O.P Shawn	268,000.00						
<b>Total</b>	<b>172,868,906.96</b>	<b>58,546,905.38</b>			<b>58,546,905.38+</b>		<b>1,443,574,031.00</b>
<b>Note 68 - Below the Line Payments</b>							
WHT		2,977.50			2,977.50-		
Vat due to FIRS		12,099,758.00			12,099,758.00-		
Union Deductions	16,515,477.44	2,938,289.50			2,938,289.50-		
PAYE Deductions Remittances to BIR	781,154.64	13,083,741.24			13,083,741.08-		
Deposits	1,000.00	190,000.00			190,000.00-		
Loans deduction for Salary Other Deduction for payroll	590,300.00						
10% Contract Retention Charges	8,055,109.50						
Sigma Pension deduction	89,648,623.39	15,017,585.95			15,017,585.95-		
NULGE Deductions	13,470,285.35	4,771,809.26			4,771,809.26-		
NANM	53,044.00						
Party Deduction		2,512,864.68			2,512,864.68-		
Monthly Repayments by Staff of LG	1,000,000.00						
Tax Audit Liabilities	3,782,608.70						
NULGE Deduction	200,323.00	614,030.54			614,030.54-		
Mosque Contributions		40,000.00			40,000.00-		
Refund of Unclaimed Salary	589,788.69	2,282,659.32			2,282,659.32-		
NUT Deduction	4,169,620.20						
NUT Endwell	12,644,000.00						
Credit Direct Deductions	19,000,000.00						
National Housing Fund Deduction	2,099,572.05	4,993,189.39			4,993,189.39-		
A.O.P Shawn	268,000.00						
<b>Total</b>	<b>172,868,906.96</b>	<b>58,546,905.38</b>			<b>58,546,905.22-</b>		

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Actual 2018 ₦	Actual 2019 ₦	Budget 2019 ₦	Revised 2019 ₦	Variance 2019 ₦	Proposed Budget 2020 ₦	Proposed Budget 2021 ₦
<b>Note 71 - General Public Services</b>							
25001001/23030121/05000001 Completion/Renovation of SUBEB secretariat	5,318,002.00					42,000,000.00	42,000,000.00
25001001/23010108/13000002 Purchase of Buses						9,000,000.00	9,000,000.00
25001001/23010105/13000004 Purchase of Hilux		12,310,000.00	13,000,000.00	13,000,000.00	690,000.00+	10,115,000.00	10,115,000.00
25001001/23020118/13000012 Construction of town hall at Giwa		19,898,900.00	20,000,000.00	20,000,000.00	101,100.00+		
25001001/23020118/13000014 Construction of Police outpost at karaukarau.			3,184,476.00	3,184,476.00	3,184,476.00+		
25001001/23020118/13000015 Constuction of mosque at local government secretariat giwa			5,850,000.00	5,850,000.00	5,850,000.00+		
25001001/23020101/13000020 Construction of Chairman's lodge		14,568,000.00	15,000,000.00	15,000,000.00	432,000.00+		
25001001/23020101/13000045 Completion of renovation of local Govrenment secretariat	10,989,393.94						
25001001/23010132/13000046 Purchase of 12 no. gulf cars local security outfeet	6,600,000.00						
25001001/23050101/13000047 Settlement of Capital Liabilities	13,527,473.23	165,171,817.93	165,952,058.00	255,560,694.00	90,388,876.07+	45,000,000.00	45,000,000.00
25001001/23050101/13000049 Purchase of Community Development Material						26,250,000.00	26,250,000.00
25001001/23010123/13000050 Purchase of Fire Fighting Truck						10,000,000.00	10,000,000.00
25001001/23010101/13000051 Purchase / Acquisition Of Land			8,000,000.00	8,000,000.00	8,000,000.00+	12,748,068.00	12,748,068.00
25001001/23010133/13000052 Provision of Landscaping and Beautification of LG Secritaria						4,000,000.00	4,000,000.00
<b>Total</b>	<b>36,434,869.17</b>	<b>211,948,717.93</b>	<b>230,986,534.00</b>	<b>320,595,170.00</b>	<b>108,646,452.07+</b>	<b>159,113,068.00</b>	<b>159,113,068.00</b>
<b>Note 74 - Economic Affairs</b>							
15001001/23030112/01000004 Rehabilitation/Repairs of tractor	1,499,450.00					3,000,000.00	3,000,000.00
15001001/23030112/01000008 Purchase of Agro - Chemicals	1,414,000.00	1,950,000.00	2,565,000.00	2,565,000.00	615,000.00+	2,565,000.00	2,565,000.00
15001001/23050101/01000023 Provision of land scaping and beautification of LG secritari	2,900,000.00						
15001001/23030105/01000050 Demacation Of Livestock Route -Across the Wards	4,333,862.00					5,115,000.00	5,115,000.00
15001001/23010127/01000053 Rehabilitation and Repairs Home Economic Centre	4,000,000.00					4,415,000.00	4,415,000.00
15001001/23010112/01000057 Rehabilitation/Repairs of Home/Eco Centre-@ Fatika		4,500,000.00	4,615,000.00	4,615,000.00	115,000.00+	1,615,000.00	1,615,000.00
15001001/23010112/01000058 Rehabilitation/Repairs of Home/Eco Centre-@ Shika	3,000,000.00	2,460,000.00	3,615,000.00	3,615,000.00	1,155,000.00+	3,615,000.00	3,615,000.00
15001001/23010112/01000059 Rehabilitation/Repairs of Home/Eco Centre-Yakawada	3,000,000.00					3,315,000.00	3,315,000.00
15001001/23020124/01000064 Contruction of cattle market	30,420,203.46						
15001001/23050101/01000065 Erosion/Flood control	4,000,000.00						
15001001/23010127/01000067 Purchase of 220 no. irrigation poumps	12,000,000.00	6,671,525.50	8,000,000.00	8,000,000.00	1,328,474.50+	9,000,000.00	9,000,000.00
15001001/23030112/01000068 Renovation of Fertilizer Store at Giwa and MarabanGuga		3,200,000.00	4,000,000.00	4,000,000.00	800,000.00+	4,000,000.00	4,000,000.00
15001001/23020113/13000002 Construction/provision of fencing	10,000,000.00					24,000,000.00	
15001001/23050101/13000003 Additional at aggregation centre at T/zomo	6,453,711.00					4,993,875.00	4,993,875.00
15001001/23010127/13000004 Purchase of Additional Land for the Expansion of Giwa Centra				15,000,000.00	15,000,000.00+		
34001001/23020106/04000002 Construction of Vet. Clinic at Gangara						5,000,000.00	5,000,000.00
34001001/23020107/05000045 Construction of one block of two class rooms at galadimawa		6,361,208.60	8,780,035.00	8,780,035.00	2,418,826.40+		
34001001/23020107/05005046 Construction of one block of two class rooms at un/iluyakaw		8,096,820.45	8,780,035.00	8,780,035.00	683,214.55+		
34001001/23020107/05050047 Construction of one block of two class rooms at danmahawayi		7,067,224.86	8,880,035.00	8,880,035.00	1,812,810.14+		
34001001/23030102/06000040 Completion of Renovation of Local Government Secretariat		13,090,886.50	14,840,000.00	14,840,000.00	1,749,113.50+	150,000,000.00	150,000,000.00
34001001/23050101/09000001 Erotion control at kwama village Kidandan		3,881,185.93	4,523,260.00	4,523,260.00	642,074.07+		

Notes To Statement Of Capital Development Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/0900009 Eroton control at mugataPanhauya		6,091,716.48	7,974,265.00	7,974,265.00	1,882,548.52+		
34001001/23020105/10000002 Construction/Provision of bore hole	3,700,000.05					5,000,000.00	5,000,000.00
34001001/23030115/10000003 Rehabilitation of Borehole						1,100,000.00	1,100,000.00
34001001/23030102/13000005 Provosion for replacement of vandalized electrical equipment	19,533,966.20						
34001001/23020103/13000012 Completion of police out post at kidandan	8,996,000.00					150,000,000.00	150,000,000.00
34001001/23020118/13000013 Construction of Giwa Town Central Mosque				4,090,803.00	4,090,803.00+		
34001001/23020103/13000014 Construction of New Police Outpost at the Premises of Police				12,902,370.00	12,902,370.00+		
34001001/23020103/13000015 Reconstruction of Local Government Secretariat Mosque				7,090,084.00	7,090,084.00+		
34001001/23020101/13000016 Construction/Provision of legiaetive offices/lodge		16,356,000.00	17,600,000.00	17,600,000.00	1,244,000.00+	24,000,000.00	
34001001/230210124/1300018 Construction/Provision of stores/shops at Giwa market			7,314,352.00	7,314,352.00	7,314,352.00+	13,719,443.00	13,719,443.00
34001001/23030121/13000019 Completion/Renovation of Local Government Hall (Temporary Ch						7,000,000.00	7,000,000.00
34001001/23050101/14000006 Installation of Solar Street Light @ L.G. Secretariat						24,000,000.00	24,000,000.00
34001001/23010119/14000042 Purchase of Transfomer at HayinMadara	4,713,000.00						
34001001/23020103/14000055 Complpetion of extension of rural electrification at maje to	4,786,873.95					4,993,875.00	4,993,875.00
34001001/23020103/14000059 Extension of Electricity from kaya to idasu	25,366,310.14					33,785,561.00	33,785,561.00
34001001/23020103/14000060 Extension of Electricity at Ung/bakoshi	4,013,844.30					4,344,900.00	4,344,900.00
34001001/23020103/14000061 Extension of Electricity from Turawa to kakangi						27,423,079.00	27,423,079.00
34001001/23020103/14000062 Extension of Electricity from Ung/Ielli to panhauya	4,188,666.25					4,200,000.00	4,200,000.00
34001001/23020103/14000063 Extension of Electricity at salinkehayindogo		24,573,409.60	25,297,354.00	25,297,354.00	723,944.40+	25,297,354.00	25,297,354.00
34001001/23020103/14000064 Extension of LT line at Ung/IelliYandakaPanhauya ward	4,000,153.00						
34001001/23020103/14000065 Rural Electrification from kaswarda'a to kidandan	67,040,000.00						
34001001/23020103/14000066 Provision of transformer at MakaurataGangara	3,750,000.00						
34001001/23020103/14000067 Extension of Electricity from Yakawada to AginsawaKakangi	3,500,000.00						
34001001/23020103/14000070 Electrification of Bari village	22,878,451.73						
34001001/23020103/14000071 Extension of electricity at unguwan Pa to Dogon kaw	27,170,451.00						
34001001/23020103/14000072 Extension of LT line to Ung. Babandi at Danmahauwayi ward	2,726,572.00						
34001001/23020103/14000075 Installation of transformer and overhead line at kasavillag	8,172,689.21						
34001001/23020103/14000076 Installation of transformer and overhead line at barebari Ga	10,061,082.82						
34001001/23020103/14000078 Installation of transformer and overhead line at Ungwanwada	11,778,626.87						
34001001/23020103/14000079 Replacement of transformer and extension at HayinGadashik	5,453,747.98						
34001001/23020103/14000080 Installation of transformer and overhead line at SabonGira	24,678,642.18						
34001001/23010103/14000081 Installation of transformer and overhead line at Sabonlayin	9,829,111.00						
34001001/23020103/14000082 Installation of transformer and overhead line at WardagaGi	13,391,000.22						
34001001/23020103/14000083 Installation of transformer and overhead line at DaituKada	12,371,943.90						
34001001/23020103/14000084 Provision of rural Electrification at Bijimi and Nasarawan B	41,784,560.51						
34001001/23010103/14000089 Extension of Electricity from Yakawada to Ung. MagajiAskan						4,000,000.00	4,000,000.00
34001001/23010103/14000091 Purchase and Installation of Solar Inverter @ LG Secretariat						25,297,354.00	25,297,354.00
34001001/23020103/14000094 Provision of Rural Electrification at DokanWaziri Ung. Gag						20,000,000.00	20,000,000.00
34001001/23020103/14000095 Provision of Rural Electrification at GidanAjiya and Gidan		6,258,000.00	7,865,604.00	7,865,604.00	1,607,604.00+	20,000,000.00	20,000,000.00

**Notes To Statement Of Capital Development Fund – Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000096 Provision of Rural Electrification at KazaMasarawaFatika		5,721,597.37	6,979,639.00	6,979,639.00	1,258,041.63+	20,000,000.00	20,000,000.00
34001001/23020103/14000097 Provision of Rural Electrification at SabonLayiKagara Kid		7,144,493.17	7,224,219.00	7,224,219.00	79,725.83+	20,000,000.00	20,000,000.00
34001001/23020103/14000098 Provision of Rural Electrification at WazataGariRunji Gar						20,000,000.00	20,000,000.00
34001001/23020103/14000099 Provision of Rural Electrification from Kawuri to Ung. Madak						12,000,000.00	12,000,000.00
34001001/23020103/14000100 Provision of Rural Electrification from MarabanYakawad to B						8,839,039.00	8,839,039.00
34001001/23020103/14000101 Electrification at sabonsaraKidandan		5,148,395.50	6,729,519.00	6,729,519.00	1,581,123.50+	20,000,000.00	20,000,000.00
34001001/23020103/14000102 Provision of Transformer at HayinMadara		1,956,192.00	2,418,539.00	2,418,539.00	462,347.00+	13,500,000.00	13,500,000.00
34001001/23020103/14000103 Electrification from biye to sabonfagePanhauya		18,520,898.70	20,616,835.00	20,616,835.00	2,095,936.30+		
34001001/23010103/14000104 Completion of electricity at tashanshiri		5,000,000.00	6,965,025.00	6,965,025.00	1,965,025.00+		
34001001/23020103/14000105 Extension of LT line at mujedawa/sabonang/filinidi.			6,411,778.00	6,411,778.00	6,411,778.00+		
34001001/23020103/14000106 Extension of LT line from wardanga to tudundawa			5,753,318.00	5,753,318.00	5,753,318.00+		
34001001/23020103/14000107 Extension of Electrification from kadage to kawo and ringi		14,775,967.65	15,447,150.00	15,447,150.00	671,182.35+	56,115,000.00	56,115,000.00
34001001/23020103/14000108 Electrification at ung/shehuKakangi		8,002,586.00	9,099,463.00	9,099,463.00	1,096,877.00+	56,115,000.00	56,115,000.00
34001001/23020103/14000109 Replacement of transformer at gunga			4,831,045.00	4,831,045.00	4,831,045.00+		
34001001/23010103/14000110 Electrification of nasarawakuringa to ang/tuluDanmahawayi		9,111,929.06	9,857,076.00	9,857,076.00	745,146.94+		
34001001/23020103/14000011 Extension of electricity from maikyuro to bukume y/wada			4,604,799.00	4,604,799.00	4,604,799.00+		
34001001/23020103/14000112 Extension of electrification from turawa to dokanjaki Kaka		23,519,923.72	23,815,500.00	23,815,500.00	295,576.28+		
34001001/23010103/14000113 Installation of Transformer and over Head line ta Daitukada		1,800,000.00	2,134,396.00	2,134,396.00	334,396.00+		
34001001/23010103/14000114 Installation of Transformer and over Head line at wardanga			6,520,361.00	6,520,361.00	6,520,361.00+		
34001001/23010103/14000115 Installation of Transformer and over Head line ta ung/wadata		11,956,000.00	12,775,782.00	12,775,782.00	819,782.00+		
34001001/23020116/17000025 Construction/Provision of Bridge at ShikaMakarabata	3,568,000.00					5,000,000.00	5,000,000.00
34001001/23020116/17000030 Construction /provision of bridge at hayinkanawa		4,256,000.00	6,615,000.00	6,615,000.00	2,359,000.00+	6,615,000.00	6,615,000.00
34001001/23020116/17000031 construction /provision of bridge at hayinmaje						10,115,000.00	10,115,000.00
34001001/23020116/17000032 Construction /provision of bridge barnawa	4,660,812.60					5,115,000.00	5,115,000.00
34001001/23020116/17000033 Construction /provision of bridge at gidan mal. Sani						10,115,000.00	10,115,000.00
34001001/23020116/17000035 Construction /provision of bridge at Ung Lalle		5,206,082.89	5,615,000.00	5,615,000.00	408,917.11+	5,615,000.00	5,615,000.00
34001001/23020116/17000036 Construction /provision of bridge at u/gani						5,115,000.00	5,115,000.00
34001001/23020116/17000037 Construction /provision of bridge at u/jola			5,115,000.00	5,115,000.00	5,115,000.00+	8,115,000.00	8,115,000.00
34001001/23020116/17000038 Construction /provision of bridge at Alfawa		5,261,333.00	6,115,000.00	6,115,000.00	853,667.00+	6,115,000.00	6,115,000.00
34001001/23020114/17000042 Construction of rural road hayinmahuta-bomawa	54,000,000.00					14,435,595.00	14,435,595.00
34001001/23020114/17000043 Construction of double culvert at HidayyatunAuwalad H/mada	893,001.49					2,330,000.00	2,330,000.00
34001001/23020114/17000044 Construction of rural road kaya-idasu to kidandan	11,407,020.00						
34001001/23020114/17000045 Construction of 3no. Culvert at linyindaki post office rd	500,000.00					10,000,000.00	10,000,000.00
34001001/23020103/17000047 Construction of Half bridge at kofargidanAlh. Maiwadadans	3,958,000.00					4,100,000.00	4,100,000.00
34001001/23020103/17000048 Construction of Half brdge and two km road at h/mallamkida		39,256,523.00	40,623,750.00	40,623,750.00	1,367,227.00+		
34001001/23020103/17000049 Construction of Half brdge at Pandogari Ung/Rimi-MarabanYa	6,710,342.00					7,000,000.00	7,000,000.00
34001001/23020114/17000051 Construction of road kaya idasu to Kidandan	59,092,980.00						
34001001/23020103/17000052 Construction of box culvert with stone pitching at mugata	6,000,000.00						
34001001/23020114/17000053 Construction of vented causeway and rise pavement at tsohowa	6,131,022.50						

Notes To Statement Of Capital Development Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000056 Construction of 2x3mx 3m box culvert at kuramaikakakangi	4,568,000.00						
34001001/23010103/17000057 Construction of concrete christeners and earth work at kanti	7,073,333.94						
34001001/23020114/17000063 Construction of block drain at kasimuyakawada	12,401,898.79						
34001001/23020114/17000071 Construction of half bridge at hayinmahuta to tsohuwargiwa	33,613,900.00	13,800,800.00	15,000,000.00	15,000,000.00	1,199,200.00+	4,100,000.00	4,100,000.00
34001001/23020114/17000072 Construction /provision of bridge at tatamugata						4,615,000.00	4,615,000.00
34001001/23020114/17000075 Construction of Drainage at Kaya				18,196,244.00	18,196,244.00+		
34001001/23020107/17000076 Construction of Drainage at Shika from Makabarta				14,762,474.00	14,762,474.00+		
34001001/23020114/17000077 Completion of Drainage at HayinMadara				3,127,800.00	3,127,800.00+		
34001001/23020114/17000080 Construction of Rural Feeder Road from Main Road to Juniour						7,450,037.00	7,450,037.00
34001001/23020114/05005081 Construction of Rural Road Kaya-Idasu to Kidandan		98,277,604.30	99,141,005.00	99,141,005.00	863,400.70+	45,640,608.00	45,640,608.00
34001001/23020114/17020114 Construction of block Drainage at layin office gidanAlh. Ya		5,385,959.60	7,722,875.00	7,722,875.00	2,336,915.40+		
34001001/23020114/17017091 Construction of Drainage from main road to gadagau town		10,112,817.00	11,720,715.00	11,720,715.00	1,607,898.00+		
34001001/23030113/17000092 Repair of Danmahawayi road to GidanBabandi		6,358,748.47	9,416,948.00	9,416,948.00	3,058,199.53+		
34001001/23020114/17000093 Construction of 2 culvert at Galadimawa market			3,448,258.00	3,448,258.00	3,448,258.00+		
34001001/23020114/17000094 Construction of drainage at Gangara main village.		3,050,408.00	3,678,999.00	3,678,999.00	628,591.00+		
34001001/23020114/17000095 Construction of box culvert at ung./gyeroGangara		1,554,984.04	3,741,713.00	3,741,713.00	2,186,728.96+		
34001001/23020114/17000096 Construction of drainage in fatika town		18,429,255.89	19,642,801.00	19,642,801.00	1,213,545.11+		
34001001/23020114/17000100 Construction of box culvert at gadangidanajiyaPanhauya		5,986,000.00	8,301,672.00	8,301,672.00	2,315,672.00+		
34001001/23020114/17000101 Construction of culvert at layingidansarkingugashika			7,010,240.00	7,010,240.00	7,010,240.00+		
34001001/23020114/14000102 Construction of drainage at layinmakama m/y/wada		3,489,000.00	5,977,330.00	5,977,330.00	2,488,330.00+		
34001001/23020114/17000103 Construction of box culvert at kufankaura m/y/wada		3,562,880.00	5,186,384.00	5,186,384.00	1,623,504.00+		
34001001/23020114/17000104 Construction of box culvert at Gangara-dundubus road entran			734,166.00	734,166.00	734,166.00+		
34001001/23020114/17000105 Flood control/road construction at sabuwanung behind secret		19,326,500.00	20,557,187.00	20,557,187.00	1,230,687.00+		
34001001/23020114/17000106 Construction of drainage from late Alhjijamo house to late		9,596,000.00	11,028,153.00	11,028,153.00	1,432,153.00+		
34001001/23020114/17000107 Construction of drainage ta turawa town Kakangi		8,000,000.00	10,287,621.00	10,287,621.00	2,287,621.00+		
34001001/23020114/17000108 construction of drainage at hayinbimbamakabartan road shi		15,039,958.00	19,890,578.00	19,890,578.00	4,850,620.00+		
34001001/23050101/17000109 Construction of reinforced concrete drain and culvert at raf		10,507,248.91	11,200,000.00	11,200,000.00	692,751.09+		
<b>Total</b>	<b>641,485,231.09</b>	<b>509,674,064.19</b>	<b>624,604,779.00</b>	<b>699,774,554.00</b>	<b>190,100,489.81+</b>	<b>1,002,955,720.00</b>	<b>954,955,720.00</b>
<b>Note 77 - Health</b>							
21001001/23010122/04000016 Purchase of Medical /Cilnical Equipment						10,115,000.00	10,115,000.00
21001001/23000000/04000020 Purchase of Hospital Beds						10,115,000.00	10,115,000.00
21001001/23020106/04000021 Renovation of primary Health centre at sabonbirmi Ung/Ielli						2,200,900.00	2,200,900.00
21001001/23020106/04000024 Contribution to PHC Services		9,117,741.55	10,000,000.00	10,000,000.00	882,258.45+	13,719,443.00	13,719,443.00
21001001/23030105/04000025 Renonation of health clinic at Ruheyaldasu			2,500,000.00	2,500,000.00	2,500,000.00+	9,000,000.00	9,000,000.00

**Notes To Statement Of Capital Development Fund – Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
21001001/23010122/04000027 Construction of Clinic at the New Police Academy Karau-Karau				32,655,550.00	32,655,550.00+		
21001001/23010105/04000028 Purchase of 5No. Motor Vehicle (Ambulances)				11,000,000.00	11,000,000.00+		
21001001/23030105/04000029 Renovation of primary Health clinic at Galadimawa		5,237,954.74	5,585,504.00	5,585,504.00	347,549.26+	24,000,000.00	24,000,000.00
21001001/23010122/04000030 Reconstuction of primary health centre at baribari y/wada		4,240,612.35	5,500,000.00	5,500,000.00	1,259,387.65+		
21001001/23010122/04000031 Contribution to PHC (Surgical Operations)		8,287,737.21	10,000,000.00	10,000,000.00	1,712,262.79+		
21001001/23030105/04000032 Renovation of primary health centre at kurkusalankeshika		2,088,765.00	2,754,088.00	2,754,088.00	665,323.00+		
<b>Total</b>		<b>28,972,810.85</b>	<b>36,339,592.00</b>	<b>79,995,142.00</b>	<b>51,022,331.15+</b>	<b>69,150,343.00</b>	<b>69,150,343.00</b>
<b>Note 78 - Recreation Culture and Religion</b>							
<b>Note 79 - Education</b>							
17001001/23020107/05000004 Construction of classrooms at ung/gaga y/wada.		3,892,000.00	7,895,522.00	7,895,522.00	4,003,522.00+		
17001001/23020107/05000036 Construction of classrooms at madobiDanmahawayi		6,842,500.00	7,790,522.00	7,790,522.00	948,022.00+		
17001001/23030106/05000037 Renovation of classrooms at Danmahawayi primary sch.		3,420,323.84	4,239,865.00	4,239,865.00	819,541.16+		
17001001/23030106/05000106 Renovation of primary sch. At dundubus village Giwa		3,318,575.13	3,759,975.00	3,759,975.00	441,399.87+		
17001001/23030106/05000039 Construction of two blocks of classroom at tudundawa		7,100,251.00	7,790,522.00	7,790,522.00	690,271.00+		
17001001/23020107/05000040 Construction and completion of classrooms at barnawabakin h		7,661,282.27	9,995,522.00	9,995,522.00	2,334,239.73+		
17001001/23020107/05000041 Construction of classrooms at ung/inga/gelobaGangara		6,019,585.49	7,790,521.00	7,790,521.00	1,770,935.51+		
17001001/23000000/05000042 Purchase of Community Development Materials	25,642,418.45						
17001001/23020107/05000045 Completion of community primary school at sabonbirmi	1,000,000.00					2,039,000.00	2,039,000.00
17001001/23050101/05000046 Construction of two JAMB data proccessing centre yakawada/sh						5,000,000.00	5,000,000.00
17001001/23020107/05000048 Renovation of LEA primary school at Gadagau	9,122,591.00						
17001001/23020107/05000052 Construction of one block of two classroom at rugan bait ha	12,723,000.00						
17001001/23020125/05000053 Construction of a block of classroom at batureyakawada war	6,600,009.13						
17001001/23020107/05000066 Construction of two blocks of classrooms at sarki ta - tsaki	5,373,000.00						
17001001/23020107/05000069 Construction of two blocks of classrooms at AginsawaKakang	6,071,324.39						
17001001/23020107/05000072 Construction of No Block of Classrooms in 8wards of the LGA				63,216,252.00	63,216,252.00+		
17001001/23010124/05000073 Purchase of Teaching/Learning Aid Materials						35,115,000.00	35,115,000.00
17001001/23030110/05000075 Renovation of library at galadimawa						2,200,900.00	2,200,900.00
17001001/23020107/05000081 Construction of two blocks of classroom at maduguGaladimaw						9,000,000.00	9,000,000.00
17001001/23030106/05000082 Renovation od two block of classrooms at ung/gaga y/wada		2,215,000.00	3,667,262.00	3,667,262.00	1,452,262.00+		
17001001/23020118/10000001 Water and environmental sanitation programmes	38,062,651.37					120,000,000.00	120,000,000.00
17001001/23020118/01000002 Construction of bore holes across the Wards	4,000,000.00						
17001001/23050101/14000002 Rural Electrification from kasuwarda'a to kidandan						45,000,000.00	45,000,000.00
61002001/23050101/05000002 Supply/Furnishing @ the FollwPri. Sch:- HayinMallamAng						42,000,000.00	42,000,000.00
<b>Total</b>	<b>108,594,994.34</b>	<b>40,469,517.73</b>	<b>52,929,711.00</b>	<b>116,145,963.00</b>	<b>75,676,445.27+</b>	<b>260,354,900.00</b>	<b>260,354,900.00</b>

**SCHEDULE OF RECURRENT REVENUE**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>STATUTORY ALLOCATION</b>							
25001001 - Department of Admin & Finance							
25001001/11010001 Statutory Allocation	2,044,782,651.21	1,936,083,998.61	2,082,923,745.00	2,082,923,745.00	146,839,746.39-	2,000,302,567.00	2,200,332,823.00
25001001/11010002 Share of VAT	366,778,675.54	259,224,396.84	527,910,168.00	527,910,168.00	268,685,771.16-	910,579,298.00	1,001,637,227.00
25001001/11010003 Excess Crude	17,835,298.74						
25001001/11010004 Ecological Fund from FAAC		2,882,417.84			2,882,417.84+		
25001001/11010006 NNPC Refunds	3,458,901.40						
25001001/11010011 10% IGR State Government Allocation			76,809,668.00	76,809,668.00	76,809,668.00-	26,172,115.00	28,789,326.00
25001001/11010013 Exchange Rate Difference	21,559,579.41	3,235,600.13			3,235,600.13+		
25001001/11000020 Share of forex Equalization		55,907,980.09			55,907,980.09+		
25001001/11000020 Excess Bank Charges		4,603,378.73			4,603,378.73+		
<b>Total</b>	<b>2,454,415,106.30</b>	<b>2,261,937,772.24</b>	<b>2,687,643,581.00</b>	<b>2,687,643,581.00</b>	<b>425,705,808.76-</b>	<b>2,937,053,980.00</b>	<b>3,230,759,376.00</b>
<b>TAXES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
<b>LICENSES</b>							
25001001 - Department of Admin & Finance							
25001001/12020005 Radio/Television Station License			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,200,000.00
25001001/12020012 Bicycle/License			616,252.00	616,252.00	616,252.00-	616,252.00	677,877.00
25001001/12020018 Pet/Dog License			500,000.00	500,000.00	500,000.00-	500,000.00	550,000.00
<b>Total</b>			<b>3,116,252.00</b>	<b>3,116,252.00</b>	<b>3,116,252.00-</b>	<b>3,116,252.00</b>	<b>3,427,877.00</b>
<b>RATES</b>							
25001001 - Department of Admin & Finance							
25001001/11030001 Tenement Rate	350,000.00						
25001001/12040068 Shops and Kiosk Rates			8,500,000.00	8,500,000.00	8,500,000.00-	8,500,000.00	9,350,000.00
<b>Total</b>	<b>350,000.00</b>		<b>8,500,000.00</b>	<b>8,500,000.00</b>	<b>8,500,000.00-</b>	<b>8,500,000.00</b>	<b>9,350,000.00</b>
<b>FEES</b>							
25001001 - Department of Admin & Finance							
25001001/12040006 Naming Of Street Registration Fees			1,200,000.00	1,200,000.00	1,200,000.00-	1,200,000.00	1,320,000.00
25001001/12040018 Marriage/Divorce Fees			2,500,000.00	2,500,000.00	2,500,000.00-	2,500,000.00	2,750,000.00
25001001/12040031 Customary Right of Occupancy Fees			5,000,000.00	5,000,000.00	5,000,000.00-	5,000,000.00	5,500,000.00
25001001/12040099 Slaughter Slab Fees			2,000,000.00	2,000,000.00	2,000,000.00-	2,000,000.00	2,200,000.00
<b>Total</b>			<b>10,700,000.00</b>	<b>10,700,000.00</b>	<b>10,700,000.00-</b>	<b>10,700,000.00</b>	<b>11,770,000.00</b>
<b>FINES</b>							
25001001 - Department of Admin & Finance							
25001001/12050000 Merriment And Road Closure Levies			500,000.00	500,000.00	500,000.00-	500,000.00	550,000.00
<b>Total</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>500,000.00-</b>	<b>500,000.00</b>	<b>550,000.00</b>



Schedule Of Recurrent Revenue – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>SALES</b>							
25001001 - Department of Admin & Finance							
25001001/12090003 Land use Charges (Private and Commercial Property)			33,000,000.00	33,000,000.00	33,000,000.00-	33,000,000.00	36,300,000.00
<b>Total</b>			<b>33,000,000.00</b>	<b>33,000,000.00</b>	<b>33,000,000.00-</b>	<b>33,000,000.00</b>	<b>36,300,000.00</b>
<b>EARNINGS</b>							
25001001 - Department of Admin & Finance							
25001001/12070012 Earning from Market			8,000,000.00	8,000,000.00	8,000,000.00-	8,000,000.00	8,800,000.00
25001001/12070013 Earning from Motor Park			3,000,000.00	3,000,000.00	3,000,000.00-	3,000,000.00	3,300,000.00
<b>Total</b>			<b>11,000,000.00</b>	<b>11,000,000.00</b>	<b>11,000,000.00-</b>	<b>11,000,000.00</b>	<b>12,100,000.00</b>
<b>MISCELLANEOUS</b>							
25001001 - Department of Admin & Finance							
25001001/12140005 Other Sources	5,000.00						
<b>Total</b>	<b>5,000.00</b>						
<b>BELOW THE LINE RECEIPTS</b>							
25001001 - Department of Admin & Finance							
25001001/12150001 With holding Taxes due to FIRS		2,977.50			2,977.50+		
25001001/12150002 VAT due to FIRS		12,099,758.00			12,099,758.00+		
25001001/12150003 Union Deductions	16,515,477.44	2,938,289.50			2,938,289.50+		
25001001/12150004 PAYE Taxes due to State Board of Internal Revenue	781,154.64	13,083,741.24			13,083,741.24+		
25001001/12150005 Deposits	1,000.00	190,000.00			190,000.00+		
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	590,300.00						
25001001/12150008 10% Contract Retention Charges	8,055,109.50						
25001001/12150009 Sigma Pension Deductions	89,648,623.39	15,017,585.95			15,017,585.95+		
25001001/12150012 NULGE Deductions	13,470,285.35	4,771,809.26			4,771,809.26+		
25001001/12150014 NANM	53,044.00						
25001001/12150015 Party Deduction		2,512,864.68			2,512,864.68+		
25001001/12150016 Monthly Repayments by Staff of LG	1,000,000.00						
25001001/12150017 Tax Audit Liabilities	3,782,608.70						
25001001/12150026 NULGE Deduction	200,323.00	614,030.54			614,030.54+		
25001001/12150029 Mosque Contribution		40,000.00			40,000.00+		
25001001/12150030 Refund of Unclaimed Salary	589,788.69	2,282,659.32			2,282,659.32+		
25001001/12150032 NUT Deduction	4,169,620.20						
25001001/12150034 NUT Endwell	12,644,000.00						
25001001/12150035 Credit Direct Deductions	19,000,000.00						
25001001/12150036 National Housing Fund Deduction	2,099,572.05	4,993,189.39			4,993,189.39+		
25001001/12150039 A.O.P Shawn	268,000.00						
<b>Total</b>	<b>172,868,906.96</b>	<b>58,546,905.38</b>			<b>58,546,905.38+</b>		<b>1,443,574,031.00</b>

**SCHEDULE OF PERSONNEL AND OVERHEAD COSTS**

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>25001001 - DEPARTMENT OF ADMIN AND FINANCE</b>							
25001001/21010101 Basic Salary	186,557,122.07	248,315,786.24	249,845,128.00	249,845,128.00	1,529,341.76+	249,845,128.00	262,337,384.00
<b>Sub Total - Personnel Cost</b>	<b>186,557,122.07</b>	<b>248,315,786.24</b>	<b>249,845,128.00</b>	<b>249,845,128.00</b>	<b>1,529,341.76+</b>	<b>249,845,128.00</b>	<b>262,337,384.00</b>
25001001/22020102 Local Travel and Transport - Others	25,313,000.00						
25001001/22020103 International Transport and Travels - Training	7,253,000.00						
25001001/22020106 Duty tour Allowance-Civil Servant	4,401,323.78						
25001001/22020209 Payment of Security Guard Allowance	110,000.00						
25001001/22020301 Office Stationeries/Computer Consumables	2,023,998.00	2,275,000.00	2,455,000.00	2,455,000.00	180,000.00+	2,455,000.00	2,577,750.00
25001001/22020303 Newspapers			80,000.00	80,000.00	80,000.00+	80,000.00	84,000.00
25001001/22020305 Printing of Non Security Documents	7,113,000.00	19,655,333.33	20,090,000.00	24,090,000.00	4,434,666.67+	20,090,000.00	21,094,500.00
25001001/22020306 Printing of Security Documents	4,535,002.00	2,804,000.00	3,000,000.00	3,000,000.00	196,000.00+	3,000,000.00	3,150,000.00
25001001/22020312 Other Service Material						2,130,000.00	3,644,629.00
25001001/22020314 Provision of Service Materials		1,400,000.00	2,130,000.00	2,130,000.00	730,000.00+	1,341,076.00	36,750,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs	1,896,000.00	105,000.00	120,000.00	120,000.00	15,000.00+	120,000.00	126,000.00
25001001/22020404 Maintenance of Office / IT Equipments		420,000.00	450,000.00	450,000.00	30,000.00+	450,000.00	472,500.00
25001001/22020405 Maintenance of Plants & Generators		135,000.00	550,000.00	550,000.00	415,000.00+	550,000.00	577,500.00
25001001/22020406 Other maintenance Services		14,663,079.71	15,254,781.00	15,254,781.00	591,701.29+	15,254,781.00	16,017,520.00
25001001/22020412 Maintenance of Markets/Public Places		3,901,750.00	4,460,000.00	4,460,000.00	558,250.00+	4,460,000.00	4,683,000.00
25001001/22020501 Local Training	4,731,229.76	2,207,959.42	2,737,000.00	2,737,000.00	529,040.58+	2,737,000.00	2,873,850.00
25001001/22020503 Contribution to Training Fund		13,309,971.03	14,216,600.00	14,216,600.00	906,628.97+		
25001001/22000505 Workshops and Seminars		6,381,002.25	6,500,000.00	6,500,000.00	118,997.75+	1,000,000.00	1,050,000.00
25001001/22020604 Security Vote (Including Operations)	50,427,391.30	30,908,520.18	32,000,000.00	32,000,000.00	1,091,479.82+	32,000,000.00	33,600,000.00
25001001/22020605 Cleaning &Fumigation Services	1,240,000.00	6,906,000.00	7,000,000.00	7,000,000.00	94,000.00+	7,000,000.00	7,350,000.00
25001001/22020606 Physical security	71,750,000.00	173,147,750.00	173,405,000.00	173,405,000.00	257,250.00+	173,405,000.00	182,075,250.00
25001001/22020701 Financial Consulting	7,874,000.00						
25001001/22020710 Audit Fees	800,000.00						
25001001/22020711 Automation of IPSAS Accounting /Engagement of LGA's IPSAS Bu	3,161,304.35	8,411,195.45	9,000,000.00	9,000,000.00	588,804.55+	4,000,000.00	4,200,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation	4,923,113.42						
25001001/22020901 Bank Charges (Other Than interest)	95,596.23						
25001001/22021001 Refreshment & Meals	4,789,313.78						
25001001/22021002 Honorarium & Sitting Allowance	1,325,000.00						
25001001/22021007 Welfare Packages	3,334,000.00						
25001001/22021012 Recruitment and Appointment(Service Wide)	3,652.17	880,000.00	1,000,000.00	1,000,000.00	120,000.00+	1,000,000.00	1,050,000.00
25001001/22021014 Annual Budget Expenses and Administration	10,076,669.05	2,107,241.20	2,800,000.00	2,800,000.00	692,758.80+	2,800,000.00	2,940,000.00
25001001/22021018 Gender/Women Empowerment	26,000,000.00	32,751,000.00	33,000,000.00	59,500,000.00	26,749,000.00+	33,000,000.00	34,650,000.00
25001001/22021024 Formation and Development of Cooperative			10,800,000.00	10,800,000.00	10,800,000.00+	10,800,000.00	11,340,000.00
25001001/22021034 Elected/Appointed Officials Renumeration Package	23,500,000.00	27,932,500.00	28,932,500.00	28,932,500.00	1,000,000.00+	28,932,500.00	30,379,125.00
25001001/22021035 Local Government Election	17,391,000.00	36,783,000.00	37,040,000.00	37,040,000.00	257,000.00+	2,040,000.00	1,963,571.00
25001001/22021040 Monitoring and Evaluation	4,000,000.00	9,115,000.00	9,325,000.00	14,106,099.00	4,991,099.00+	9,325,000.00	9,791,250.00
25001001/22021043 Assistance to Religious Teachers Activities		14,207,128.16	15,000,000.00	15,000,000.00	792,871.84+	15,000,000.00	15,750,000.00
25001001/22021068 Project Monitoring and Evaluation	2,878,500.00						
25001001/22021071 Contribution to Traditional Councils ( Emirates & Chiefdoms)	23,920,762.99	12,880,000.00	13,600,000.00	13,600,000.00	720,000.00+	13,600,000.00	14,280,000.00

Schedule Of Personnel And Overhead Costs – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	N	N	N	N	N	N	N
25001001/22021076 Retirement Bond Redemption fund 2009/2010	7,717,391.30						
25001001/22021077 Local Government Reforms	4,606,472.00	5,787,000.00	6,000,000.00	6,000,000.00	213,000.00	6,000,000.00	6,300,000.00
25001001/22021078 Statistics/Data Collection General						3,500,000.00	3,675,000.00
25001001/22030107 Furnishing Advances	24,500,000.00						
25001001/22040109 Grant to Communities/NGO's	11,970,000.00						
<b>Sub Total Overhead Cost</b>	<b>363,660,720.13</b>	<b>429,074,430.73</b>	<b>450,945,881.00</b>	<b>486,226,980.00</b>	<b>57,152,549.27+</b>	<b>396,070,357.00</b>	<b>452,445,445.00</b>
<b>Total Recurrent Expenditure</b>	<b>550,217,842.20</b>	<b>677,390,216.97</b>	<b>700,791,009.00</b>	<b>736,072,108.00</b>	<b>58,681,891.03+</b>	<b>645,915,485.00</b>	<b>714,782,829.00</b>
<b>15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY</b>							
15001001/22020102 Local Travel and Transport - Others	2,239,000.00	20,698,185.76	39,810,000.00	39,810,000.00	19,111,814.24+	39,810,000.00	41,800,500.00
15001001/22020308 Field & Camping Materials Supplies	2,000,000.00		860,000.00	860,000.00	860,000.00+	860,000.00	903,000.00
15001001/22200312 Purchase of Seeds		470,000.00	1,341,076.00	1,341,076.00	871,076.00+		
15001001/22021016 Servicom			500,000.00	500,000.00	500,000.00+	500,000.00	525,000.00
15001001/22020601 Security Services		14,394,000.00	35,165,000.00	35,165,000.00	20,771,000.00+	35,165,000.00	36,923,250.00
15001001/22020605 Cleaning &Fumigation Services	1,205,000.00						
15001001/22020707 Agricultural Consulting	640,000.00						
15001001/22021018 Women Empowerment	19,900,000.00						
15001001/22021051 Purchase of Tree Seedlings	2,324,000.00						
15001001/22021055 Tree Planting Campaign		1,730,000.00	2,200,000.00	2,200,000.00	470,000.00+	2,200,000.00	2,310,000.00
15001001/22021056 Trade Fairs /Exibition	4,189,500.00						
15001001/22021059 Local Agric show/World Food Day/Back to land		1,965,000.00	6,600,000.00	6,600,000.00	4,635,000.00+	6,600,000.00	6,930,000.00
15001001/22021064 World food Day/Women day celebration		1,640,000.00	2,160,000.00	2,160,000.00	520,000.00+	2,160,000.00	2,268,000.00
<b>Sub Total Overhead Cost</b>	<b>32,497,500.00</b>	<b>40,897,185.76</b>	<b>88,636,076.00</b>	<b>88,636,076.00</b>	<b>47,738,890.24+</b>	<b>87,295,000.00</b>	<b>91,659,750.00</b>
<b>Total Recurrent Expenditure</b>	<b>32,497,500.00</b>	<b>40,897,185.76</b>	<b>88,636,076.00</b>	<b>88,636,076.00</b>	<b>47,738,890.24+</b>	<b>87,295,000.00</b>	<b>91,659,750.00</b>
<b>34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE</b>							
34001001/22020102 Local Travel and Transport - Others	2,380,000.00						
34001001/22020201 Electricity Charges	370,000.00	1,770,567.38	1,800,000.00	1,800,000.00	29,432.62+	1,800,000.00	1,890,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	2,928,990.83	4,630,000.00	5,760,000.00	5,760,000.00	1,130,000.00+	5,760,000.00	6,048,000.00
34001001/22020406 Other maintenance Services	6,108,835.00						
34001001/22020803 Plant /Generator Fuel Cost	3,561,218.19						
<b>Sub Total Overhead Cost</b>	<b>15,349,044.02</b>	<b>6,400,567.38</b>	<b>7,560,000.00</b>	<b>7,560,000.00</b>	<b>1,159,432.62+</b>	<b>7,560,000.00</b>	<b>7,938,000.00</b>
<b>Total Recurrent Expenditure</b>	<b>15,349,044.02</b>	<b>6,400,567.38</b>	<b>7,560,000.00</b>	<b>7,560,000.00</b>	<b>1,159,432.62+</b>	<b>7,560,000.00</b>	<b>7,938,000.00</b>
<b>17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT</b>							
17001001/22020102 Local Travel and Transport - Others	2,889,000.00						
17001001/22020303 Newspapers	133,086.95						
17001001/22020504 Mass Literacy/Formal Adult Edu.	1,904,307.81	2,718,478.26	3,600,000.00	3,600,000.00	881,521.74+	3,600,000.00	3,780,000.00
17001001/22021003 Publicity & Advertisements	3,884,000.26						
17001001/22021009 Sporting Activities	6,932,999.98						
17001001/22021010 Direct Teaching & Laboratory Cost	1,100,000.00						

Schedule Of Personnel And Overhead Costs – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	N	N	N	N	N	N	N
17001001/22021021 Local Cultural Festival	4,100,000.69						
17001001/22021025 NYSC/IT Student/Adult Education Institution	3,160,000.00	2,860,000.00	3,600,000.00	3,600,000.00	740,000.00+	3,600,000.00	3,780,000.00
17001001/22021042 Bursary Award & Edu. Dev.		20,802,000.00	21,940,000.00	21,940,000.00	1,138,000.00+	21,940,000.00	23,037,000.00
17001001/22021047 Primary Education Overhead		2,495,000.00	3,600,000.00	3,600,000.00	1,105,000.00+	3,600,000.00	3,780,000.00
17001001/22021066 Repatriation of Foster and Destitutes		1,320,000.00	1,800,000.00	1,800,000.00	480,000.00+	1,800,000.00	1,890,000.00
17001001/22021067 Poverty Alleviation		40,691,101.26	41,050,000.00	41,050,000.00	358,898.74+	41,050,000.00	43,102,500.00
17001001/22021078 Statistics/Data Collection General			3,500,000.00	3,500,000.00	3,500,000.00+		
17001001/22040109 Grant to Communities/NGOs	19,145,164.06						
<b>Sub Total Overhead Cost</b>	<b>43,248,559.75</b>	<b>70,886,579.52</b>	<b>79,090,000.00</b>	<b>79,090,000.00</b>	<b>8,203,420.48+</b>	<b>75,590,000.00</b>	<b>79,369,500.00</b>
<b>Total Recurrent Expenditure</b>	<b>43,248,559.75</b>	<b>70,886,579.52</b>	<b>79,090,000.00</b>	<b>79,090,000.00</b>	<b>8,203,420.48+</b>	<b>75,590,000.00</b>	<b>79,369,500.00</b>
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH CARE</b>							
<b>21001001/21010101 Basic Salary</b>	<b>197,933,739.00</b>	<b>187,051,770.72</b>	<b>187,549,282.00</b>	<b>187,549,282.00</b>	<b>497,511.28+</b>	<b>37,266,969.00</b>	<b>39,130,317.00</b>
<b>Sub Total - Personnel Cost</b>	<b>197,933,739.00</b>	<b>187,051,770.72</b>	<b>187,549,282.00</b>	<b>187,549,282.00</b>	<b>497,511.28+</b>	<b>37,266,969.00</b>	<b>39,130,317.00</b>
21001001/22020307 Drugs & Medical Supplies	11,695,617.00	200,000.00	350,000.00	350,000.00	150,000.00+	350,000.00	367,500.00
21001001/22020701 Financial Consulting		13,451,140.26	14,550,000.00	14,550,000.00	1,098,859.74+	14,550,000.00	15,277,500.00
21001001/22020703 Legal Services		4,870,000.00	5,350,000.00	5,350,000.00	480,000.00+	5,350,000.00	5,617,500.00
21001001/22020707 Agricultural Consulting		1,385,347.79	2,100,000.00	2,100,000.00	714,652.21+	2,100,000.00	2,205,000.00
21001001/22020708 Medical Consulting	2,772,000.00	7,206,000.00	8,000,000.00	8,000,000.00	794,000.00+	8,000,000.00	8,400,000.00
21001001/22020714 Sanitation Hygiene & Water Supply Programme	2,525,000.00		50,000.00	50,000.00	50,000.00++	50,000.00	52,500.00
21001001/22020801 Motor Vehicle Fuel Cost		600,000.00	720,000.00	720,000.00	120,000.00+	720,000.00	756,000.00
21001001/22020803 Plant /Generator Fuel Cost		3,260,000.00	4,318,000.00	4,318,000.00	1,058,000.00+	4,318,000.00	4,533,900.00
21001001/22020902 Insurance Premium		1,626,527.92	1,800,000.00	1,800,000.00	173,472.08+	1,800,000.00	1,890,000.00
21001001/22021001 Refreshment & Meals		12,691,465.00	13,000,000.00	13,000,000.00	308,535.00+	13,000,000.00	13,650,000.00
21001001/22021003 Publicity & Advertisements		3,441,478.00	6,300,000.00	6,300,000.00	2,858,522.00+	6,300,000.00	6,615,000.00
21001001/22021009 Sporting Activities		5,654,900.00	7,000,000.00	7,000,000.00	1,345,100.00+	7,000,000.00	7,350,000.00
21001001/22021011 Recruitment Exercise		1,350,000.00	1,500,000.00	1,500,000.00	150,000.00+	1,500,000.00	1,575,000.00
21001001/22021014 Annual Budget Expenses and Administration		9,068,100.00	10,168,000.00	10,168,000.00	1,099,900.00+	10,168,000.00	10,676,400.00
21001001/22021021 Special Days/Celebrations		4,100,000.00	4,500,000.00	4,500,000.00	400,000.00+	4,500,000.00	4,725,000.00
21001001/22021026 Aids Control (Subsidy on Drugs)	9,436,806.91	495,000.00	1,000,000.00	1,000,000.00	505,000.00+	1,000,000.00	1,050,000.00
21001001/22021027 I.P.D.S.		10,543,418.26	10,680,000.00	10,680,000.00	136,581.74+	10,680,000.00	11,214,000.00
21001001/22021041 Emergency Relief Materials		9,140,000.00	10,000,000.00	10,000,000.00	860,000.00+	10,000,000.00	10,500,000.00
21001001/22021052 System Serving from PHC	9,558,189.38	17,677,246.00	19,187,600.00	19,187,600.00	1,510,354.00+	11,000,000.00	11,550,000.00
21001001/22021054 Community management of Acute Malnutrition (CMAN)	5,800,000.00	5,350,000.00	8,000,000.00	8,000,000.00	2,650,000.00+	8,000,000.00	8,400,000.00
21001001/22021056 Trade Fairs/ Exhibition		3,450,000.00	4,050,000.00	4,050,000.00	600,000.00+	4,050,000.00	4,252,500.00
21001001/22021074 MNCH	2,582,000.00	8,310,000.00	11,070,686.00	11,070,686.00	2,760,686.00+	11,070,686.00	11,624,220.00
21001001/22021080 Infant and Young Child Feeding(IYCF)	2,741,000.00	933,000.00	6,000,000.00	6,000,000.00	5,067,000.00+	6,000,000.00	6,300,000.00
21001001/22040109 Grant to Communities/NGOs		11,350,000.00	22,935,000.00	22,935,000.00	11,585,000.00+	22,935,000.00	24,081,750.00
<b>Sub Total Overhead Cost</b>	<b>47,110,613.29</b>	<b>136,153,623.23</b>	<b>172,629,286.00</b>	<b>172,629,286.00</b>	<b>36,475,662.77+</b>	<b>164,441,686.00</b>	<b>172,663,770.00</b>
<b>Total Recurrent Expenditure</b>	<b>245,044,352.29</b>	<b>323,205,393.95</b>	<b>360,178,568.00</b>	<b>360,178,568.00</b>	<b>36,973,174.05+</b>	<b>201,708,655.00</b>	<b>211,794,087.00</b>
<b>MANDATORY DEDUCTIONS</b>							

Schedule Of Personnel And Overhead Costs – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
25001001/21010101 Contribution to Primary Education Fund- Basic Salary	364,840,022.97	506,752,940.16	509,093,210.00	561,621,434.00	54,868,493.84+	509,093,209.00	534,547,870.00
<b>Total</b>	<b>364,840,022.97</b>	<b>506,752,940.16</b>	<b>509,093,210.00</b>	<b>561,621,434.00</b>	<b>54,868,493.84+</b>	<b>509,093,209.00</b>	<b>534,547,870.00</b>
<b>DEPARTMENT OF ADMIN AND FINANCE</b>							
25001001/22010101 Gratuity			13,000,000.00	13,000,000.00	13,000,000.00+	13,000,000.00	13,650,000.00
25001001/22081000 Contribution to Pension Funds	234,806,663.28			89,608,636.00	89,608,636.00+		
25001001/22010105 Contributory Pension		63,603,612.35	70,464,624.00	70,464,624.00	6,861,011.65+	70,464,624.00	73,987,855.00
<b>Total</b>	<b>234,806,663.28</b>	<b>63,603,612.35</b>	<b>83,464,624.00</b>	<b>173,073,260.00</b>	<b>109,469,647.65+</b>	<b>83,464,624.00</b>	<b>87,637,855.00</b>

**SCHEDULE OF CAPITAL RECEIPTS**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>DOMESTIC GRANTS</b>							
<b>FOREIGN GRANTS</b>							
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>							
25001001/14010000 Transfer from CRF to CDF	786,515,094.60	763,402,881.20	924,146,346.00	924,146,346.00	160,743,464.80-	1,491,574,031.00	1,443,574,031.00
<b>Total</b>	<b>786,515,094.60</b>	<b>763,402,881.20</b>	<b>924,146,346.00</b>	<b>924,146,346.00</b>	<b>160,743,464.80-</b>	<b>1,491,574,031.00</b>	<b>1,443,574,031.00</b>
<b>MISCELLANEOUS</b>							
<b>INTERNAL LOANS AND CREDIT</b>							
25001001/14030101 Loans from Commercial Bank		27,662,229.50			27,662,229.50+		
<b>Total</b>		<b>27,662,229.50</b>			<b>27,662,229.50+</b>		
<b>EXTERNAL LOANS AND CREDIT</b>							
<b>Grand Total</b>	<b>786,515,094.60</b>	<b>791,065,110.70</b>	<b>924,146,346.00</b>	<b>924,146,346.00</b>	<b>133,081,235.30-</b>	<b>1,491,574,031.00</b>	<b>1,443,574,031.00</b>

**SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME**

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Revised 2019 N	Variance 2019 N	Proposed Budget2020 N	Proposed Budget2021 N
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
<b>25001001 - DEPARTMENT OF ADMIN AND FINANCE</b>							
25001001/23030121/05000001 Completion/Renovation of SUBEB secretariat	5,318,002.00					42,000,000.00	42,000,000.00
25001001/23010108/13000002 Purchase of Buses						9,000,000.00	9,000,000.00
25001001/23010105/13000004 Purchase of Hilux		12,310,000.00	13,000,000.00	13,000,000.00	690,000.00+	10,115,000.00	10,115,000.00
25001001/23020118/13000012 Construction of town hall at Giwa		19,898,900.00	20,000,000.00	20,000,000.00	101,100.00+		
25001001/23020118/13000014 Construction of Police outpost at karaukarau.			3,184,476.00	3,184,476.00	3,184,476.00+		
25001001/23020118/13000015 Constuction of mosque at local government secretariat giwa			5,850,000.00	5,850,000.00	5,850,000.00		
25001001/23020101/13000020 Construction of Chairman's lodge		14,568,000.00	15,000,000.00	15,000,000.00	432,000.00+		
25001001/23020101/13000045 Completion of renovation of local Govrenment secretariat	10,989,393.94						
25001001/23010132/13000046 Purchase of 12 no. gulf cars local security outfeet	6,600,000.00						
25001001/23050101/13000047 Settlement of Capital Liabilities	13,527,473.23	165,171,817.93	165,952,058.00	255,560,694.00	90,388,876.07+	45,000,000.00	45,000,000.00
25001001/23050101/13000049 Purchase of Community Development Material						26,250,000.00	26,250,000.00
25001001/23010123/13000050 Purchase of Fire Fighting Truck						10,000,000.00	10,000,000.00
25001001/23010101/13000051 Purchase / Acquisition Of Land			8,000,000.00	8,000,000.00	8,000,000.00+	12,748,068.00	12,748,068.00
25001001/23010133/13000052 Provision of Landscaping and Beautification of LG Secritaria						4,000,000.00	4,000,000.00
<b>Total</b>	<b>36,434,869.17</b>	<b>211,948,717.93</b>	<b>230,986,534.00</b>	<b>320,595,170.00</b>	<b>108,646,452.07+</b>	<b>159,113,068.00</b>	<b>159,113,068.00</b>
<b>15001001 -DEPARTMENT OF AGRICULTURE AND FORESTRY</b>							
15001001/23030112/01000004 Rehabilitation/Repairs of tractor	1,499,450.00					3,000,000.00	3,000,000.00
15001001/23030112/01000008 Purchase of Agro - Chemicals	1,414,000.00	1,950,000.00	2,565,000.00	2,565,000.00	615,000.00+	2,565,000.00	2,565,000.00
15001001/23050101/01000023 Provision of land scaping and beautification of LG secritari	2,900,000.00						
15001001/23030105/01000050 Demacation Of Livestock Route -Across the Wards	4,333,862.00					5,115,000.00	5,115,000.00
15001001/23010127/01000053 Rehabilitation and Repairs Home Economic Centre	4,000,000.00					4,415,000.00	4,415,000.00
15001001/23010112/01000057 Rehabilitation/Repairs of Home/Eco Centre-@ Fatika		4,500,000.00	4,615,000.00	4,615,000.00	115,000.00+	1,615,000.00	1,615,000.00
15001001/23010112/01000058 Rehabilitation/Repairs of Home/Eco Centre-@ Shika	3,000,000.00	2,460,000.00	3,615,000.00	3,615,000.00	1,155,000.00+	3,615,000.00	3,615,000.00
15001001/23010112/01000059 Rehabilitation/Repairs of Home/Eco Centre-Yakawada	3,000,000.00					3,315,000.00	3,315,000.00
15001001/23020124/01000064 Contruction of cattle market	30,420,203.46						
15001001/23050101/01000065 Erosion/Flood control	4,000,000.00						
15001001/23010127/01000067 Purchase of 220 no. irrigation poumps	12,000,000.00	6,671,525.50	8,000,000.00	8,000,000.00	1,328,474.50+	9,000,000.00	9,000,000.00
15001001/23030112/01000068 Renovation of Fertilizer Store at Giwa and MarabanGuga		3,200,000.00	4,000,000.00	4,000,000.00	800,000.00+	4,000,000.00	4,000,000.00
15001001/23020113/13000002 Construction/provision of fencing	10,000,000.00					24,000,000.00	
15001001/23050101/13000003 Additional at aggregation centre at T/zomo	6,453,711.00					4,993,875.00	4,993,875.00
15001001/23010127/13000004 Purchase of Additional Land for the Expansion of Giwa Centra				15,000,000.00	15,000,000.00+		
<b>Total</b>	<b>83,021,226.46</b>	<b>18,781,525.50</b>	<b>22,795,000.00</b>	<b>37,795,000.00</b>	<b>19,013,474.50+</b>	<b>65,633,875.00</b>	<b>41,633,875.00</b>
<b>34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE</b>							
34001001/23020106/04000002 Construction of Vet. Clinic at Gangara						5,000,000.00	5,000,000.00
34001001/23020107/05000045 Construction of one block of two class rooms at galadimawa		6,361,208.60	8,780,035.00	8,780,035.00	2,418,826.40+		
34001001/23020107/05005046 Construction of one block of two class rooms at un/iluyakaw		8,096,820.45	8,780,035.00	8,780,035.00	683,214.55+		
34001001/23020107/05050047 Construction of one block of two class rooms at danmahawayi		7,067,224.86	8,880,035.00	8,880,035.00	1,812,810.14+		
34001001/23030102/06000040 Completion of Renovation of Local Government Secretariat		13,090,886.50	14,840,000.00	14,840,000.00	1,749,113.50+	150,000,000.00	150,000,000.00

Schedule Of Detailed Capital Expenditure by Organisation by Programme – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23050101/09000001 Erosion control at kwama village Kidandan		3,881,185.93	4,523,260.00	4,523,260.00	642,074.07+		
34001001/23020103/09000009 Erosion control at mugataPanhauya		6,091,716.48	7,974,265.00	7,974,265.00	1,882,548.52+		
34001001/23020105/10000002 Construction/Provision of bore hole	3,700,000.05					5,000,000.00	5,000,000.00
34001001/23030115/10000003 Rehabilitation of Borehole						1,100,000.00	1,100,000.00
34001001/23030102/13000005 Provision for replacement of vandalized electrical equipment	19,533,966.20						
34001001/23020103/13000012 Completion of police out post at kidandan	8,996,000.00					150,000,000.00	150,000,000.00
34001001/23020118/13000013 Construction of Giwa Town Central Mosque				4,090,803.00	4,090,803.00+		
34001001/23020103/13000014 Construction of New Police Outpost at the Premises of Police				12,902,370.00	12,902,370.00+		
34001001/23020103/13000015 Reconstruction of Local Government Secretariat Mosque				7,090,084.00	7,090,084.00+		
34001001/23020101/13000016 Construction/Provision of legislative offices/lodge		16,356,000.00	17,600,000.00	17,600,000.00	1,244,000.00+	24,000,000.00	
34001001/23021024/13000018 Construction/Provision of stores/shops at Giwa market			7,314,352.00	7,314,352.00	7,314,352.00+	13,719,443.00	13,719,443.00
34001001/23030121/13000019 Completion/Renovation of Local Government Hall (Temporary Ch						7,000,000.00	7,000,000.00
34001001/23050101/14000006 Installation of Solar Street Light @ L.G. Secretariat						24,000,000.00	24,000,000.00
34001001/23010119/14000042 Purchase of Transformer at HayinMadara	4,713,000.00						
34001001/23020103/14000055 Completion of extension of rural electrification at maje to	4,786,873.95					4,993,875.00	4,993,875.00
34001001/23020103/14000059 Extension of Electricity from kaya to idasu	25,366,310.14					33,785,561.00	33,785,561.00
34001001/23020103/14000060 Extension of Electricity at Ung/bakoshi	4,013,844.30					4,344,900.00	4,344,900.00
34001001/23020103/14000061 Extension of Electricity from Turawa to kakangi						27,423,079.00	27,423,079.00
34001001/23020103/14000062 Extension of Electricity from Ung/Ielli to panhauya	4,188,666.25					4,200,000.00	4,200,000.00
34001001/23020103/14000063 Extension of Electricity at salinkehayindogo		24,573,409.60	25,297,354.00	25,297,354.00	723,944.40+	25,297,354.00	25,297,354.00
34001001/23020103/14000064 Extension of LT line at Ung/IelliYandakaPanhauya ward	4,000,153.00						
34001001/23020103/14000065 Rural Electrification from kasuwarda'a to kidandan	67,040,000.00						
34001001/23020103/14000066 Provision of transformer at MakaurataGangara	3,750,000.00						
34001001/23020103/14000067 Extension of Electricity from Yakawada to AginsawaKakangi	3,500,000.00						
34001001/23020103/14000070 Electrification of Bari village	22,878,451.73						
34001001/23020103/14000071 Extension of electricity at unguwan Pa to Dogon kaw	27,170,451.00						
34001001/23020103/14000072 Extension of LT line to Ung. Babandi at Danmahauwayi ward	2,726,572.00						
34001001/23020103/14000075 Installation of transformer and overhead line at kasavillag	8,172,689.21						
34001001/23020103/14000076 Installation of transformer and overhead line at barebari Ga	10,061,082.82						
34001001/23020103/14000078 Installation of transformer and overhead line at Ungwanwada	11,778,626.87						
34001001/23020103/14000079 Replacement of transformer and extension at HayinGadashik	5,453,747.98						
34001001/23020103/14000080 Installation of transformer and overhead line at SabonGira	24,678,642.18						
34001001/23010103/14000081 Installation of transformer and overhead line at Sabonlayin	9,829,111.00						
34001001/23020103/14000082 Installation of transformer and overhead line at WardagaGi	13,391,000.22						
34001001/23020103/14000083 Installation of transformer and overhead line at DaituKada	12,371,943.90						
34001001/23020103/14000084 Provision of rural Electrification at Bijimi and Nasarawan B	41,784,560.51						
34001001/23010103/14000089 Extension of Electricity from Yakawada to Ung. MagajiAskan						4,000,000.00	4,000,000.00
34001001/23010103/14000091 Purchase and Installation of Solar Inverter @ LG Secretariat						25,297,354.00	25,297,354.00
34001001/23020103/14000094 Provision of Rural Electrification at DokanWaziri Ung. Gag						20,000,000.00	20,000,000.00
34001001/23020103/14000095 Provision of Rural Electrification at GidanAjiya and Gidan		6,258,000.00	7,865,604.00	7,865,604.00	1,607,604.00+	20,000,000.00	20,000,000.00
34001001/23020103/14000096 Provision of Rural Electrification at KazaMasarawaFatika		5,721,597.37	6,979,639.00	6,979,639.00	1,258,041.63+	20,000,000.00	20,000,000.00



**Schedule Of Detailed Capital Expenditure by Organisation by Programme – Cont'd**

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2018	2019	2019	2019	2019	Budget2020	Budget2021
		₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000097	Provision of Rural Electrification at SabonLayiKagara Kid		7,144,493.17	7,224,219.00	7,224,219.00	79,725.83+	20,000,000.00	20,000,000.00
34001001/23020103/14000098	Provision of Rural Electrification at WazataGariRunji Gar						20,000,000.00	20,000,000.00
34001001/23020103/14000099	Provision of Rural Electrification from Kawuri to Ung. Madak						12,000,000.00	12,000,000.00
34001001/23020103/14000100	Provision of Rural Electrification from MarabanYakawad to B						8,839,039.00	8,839,039.00
34001001/23020103/14000101	Electrification at sabonsaraKidandan		5,148,395.50	6,729,519.00	6,729,519.00	1,581,123.50+	20,000,000.00	20,000,000.00
34001001/23020103/14000102	Provision of Transformer at HayinMadara		1,956,192.00	2,418,539.00	2,418,539.00	462,347.00+	13,500,000.00	13,500,000.00
34001001/23020103/14000103	Electrification from biye to sabonfagePanhauya		18,520,898.70	20,616,835.00	20,616,835.00	2,095,936.30+		
34001001/23010103/140140104	Completion of electricity at tashanshiri		5,000,000.00	6,965,025.00	6,965,025.00	1,965,025.00+		
34001001/23020103/14000105	Extension of LT line at mujedawa/sabonang/filinidi.			6,411,778.00	6,411,778.00	6,411,778.00+		
34001001/23020103/140000106	Extension of LT line from wardanga to tudundawa			5,753,318.00	5,753,318.00	5,753,318.00+		
34001001/23020103/14000107	Extension of Electrification from kadage to kawo and ringi		14,775,967.65	15,447,150.00	15,447,150.00	671,182.35+	56,115,000.00	56,115,000.00
34001001/23020103/14000108	Electrification at ung/shehuKakangi		8,002,586.00	9,099,463.00	9,099,463.00	1,096,877.00+	56,115,000.00	56,115,000.00
34001001/23020103/14000109	Replacement of transformer at gunga			4,831,045.00	4,831,045.00	4,831,045.00+		
34001001/23010103/14000110	Electrification of nasarawakuringa to ang/tuluDanmahawayi		9,111,929.06	9,857,076.00	9,857,076.00	745,146.94+		
34001001/23020103/140000111	Extension of electricity from maikyuro to bukume y/wada			4,604,799.00	4,604,799.00	4,604,799.00+		
34001001/23020103/14000112	Extension of electrification from turawa to dokanjaki Kaka		23,519,923.72	23,815,500.00	23,815,500.00	295,576.28+		
34001001/23010103/14000113	Installation of Transformer and over Head line ta Daitukada		1,800,000.00	2,134,396.00	2,134,396.00	334,396.00+		
34001001/23010103/14000114	Installation of Transformer and over Head line at wardanga			6,520,361.00	6,520,361.00	6,520,361.00+		
34001001/23010103/14000115	Installation of Transformer and over Head line ta ung/wadata		11,956,000.00	12,775,782.00	12,775,782.00	819,782.00+		
34001001/23020116/17000025	Construction/Provision of Bridge at ShikaMakarbata	3,568,000.00					5,000,000.00	5,000,000.00
34001001/23020116/17000030	Construction /provision of bridge at hayinkanawa		4,256,000.00	6,615,000.00	6,615,000.00	2,359,000.00+	6,615,000.00	6,615,000.00
34001001/23020116/17000031	construction /provision of bridge at hayinmaje						10,115,000.00	10,115,000.00
34001001/23020116/17000032	Construction /provision of bridge barnawa	4,660,812.60					5,115,000.00	5,115,000.00
34001001/23020116/17000033	Construction /provision of bridge at gidan mal. Sani						10,115,000.00	10,115,000.00
34001001/23020116/17000035	Construction /provision of bridge at Ung Lalle		5,206,082.89	5,615,000.00	5,615,000.00	408,917.11+	5,615,000.00	5,615,000.00
34001001/23020116/17000036	Construction /provision of bridge at u/gani						5,115,000.00	5,115,000.00
34001001/23020116/17000037	Construction /provision of bridge at u/jola			5,115,000.00	5,115,000.00	5,115,000.00+	8,115,000.00	8,115,000.00
34001001/23020116/17000038	Construction /provision of bridge at Alfawa		5,261,333.00	6,115,000.00	6,115,000.00	853,667.00+	6,115,000.00	6,115,000.00
34001001/23020114/17000042	Construction of rural road hayinmahuta-bomawa	54,000,000.00					14,435,595.00	14,435,595.00
34001001/23020114/17000043	Construction of double culvert at HidayyatunAuwalad H/mada	893,001.49					2,330,000.00	2,330,000.00
34001001/23020114/17000044	Construction of rural road kaya-idasu to kidandan	11,407,020.00						
34001001/23020114/17000045	Construction of 3no. Culvert at linyindaki post office rd	500,000.00					10,000,000.00	10,000,000.00
34001001/23020103/17000047	Construction of Half bridge at kofargidanAlh. Maiwadadans	3,958,000.00					4,100,000.00	4,100,000.00
34001001/23020103/17000048	Construction of Half brdge and two km road at h/mallamkida		39,256,523.00	40,623,750.00	40,623,750.00	1,367,227.00+		
34001001/23020103/17000049	Construction of Half brdge at Pandogari Ung/Rimi-MarabanYa	6,710,342.00					7,000,000.00	7,000,000.00
34001001/23020114/17000051	Construction of road kaya idasu to Kidandan	59,092,980.00						
34001001/23020103/17000052	Construction of box culvert with stone pitching at mugata	6,000,000.00						
34001001/23020114/17000053	Construction of vented causeway and rise pavement at tsohowa	6,131,022.50						
34001001/23020114/17000056	Construction of 2x3mx 3m box culvert at kuramaikakakangi	4,568,000.00						
34001001/23010103/17000057	Construction of concrete christeners and earth work at kanti	7,073,333.94						
34001001/23020114/17000063	Construction of block drain at kasimuyakawada	12,401,898.79						

**Schedule Of Detailed Capital Expenditure by Organisation by Programme – Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000071 Construction of half bridge at hayinmahuta to tsohuwargiwa	33,613,900.00	13,800,800.00	15,000,000.00	15,000,000.00	1,199,200.00+	4,100,000.00	4,100,000.00
34001001/23020114/17000072 Construction /provision of bridge at tatamugata						4,615,000.00	4,615,000.00
34001001/23020114/17000075 Construction of Drainage at Kaya				18,196,244.00	18,196,244.00+		
34001001/23020107/17000076 Construction of Drainage at Shika from Makabarta				14,762,474.00	14,762,474.00+		
34001001/23020114/17000077 Completion of Drainage at HayinMadara				3,127,800.00	3,127,800.00+		
34001001/23020114/17000080 Construction of Rural Feeder Road from Main Road to Juniour						7,450,037.00	7,450,037.00
34001001/23020114/05005081 Construction of Rural Road Kaya-Idasu to Kidandan		98,277,604.30	99,141,005.00	99,141,005.00	863,400.70+	45,640,608.00	45,640,608.00
34001001/23020114/17020114 Construction of block Drainage at layin office gidanAlh. Ya		5,385,959.60	7,722,875.00	7,722,875.00	2,336,915.40+		
34001001/23020114/17017091 Construction of Drainage from main road to gadagau town		10,112,817.00	11,720,715.00	11,720,715.00	1,607,898.00+		
34001001/23030113/17000092 Repair of Danmahawayi road to GidanBabandi		6,358,748.47	9,416,948.00	9,416,948.00	3,058,199.53+		
34001001/23020114/17000093 Construction of 2 culvert at Galadimawa market			3,448,258.00	3,448,258.00	3,448,258.00+		
34001001/23020114/17000094 Construction of drainage at Gangara main village.		3,050,408.00	3,678,999.00	3,678,999.00	628,591.00+		
34001001/23020114/17000095 Construction of box culvert at ung./gyeroGangara		1,554,984.04	3,741,713.00	3,741,713.00	2,186,728.96+		
34001001/23020114/17000096 Construction of drainage in fatika town		18,429,255.89	19,642,801.00	19,642,801.00	1,213,545.11+		
34001001/23020114/17000100 Construction of box culvert at gadangidanajiyaPanhauya		5,986,000.00	8,301,672.00	8,301,672.00	2,315,672.00+		
34001001/23020114/17000101 Construction of culvert at layingidansarkingugashika			7,010,240.00	7,010,240.00	7,010,240.00+		
34001001/23020114/14000102 Construction of drainage at layinmakama m/y/wada		3,489,000.00	5,977,330.00	5,977,330.00	2,488,330.00+		
34001001/23020114/17000103 Construction of box culvert at kufankaura m/y/wada		3,562,880.00	5,186,384.00	5,186,384.00	1,623,504.00+		
34001001/23020114/17000104 Construction of box culvert at Gangara-dundubus road entran			734,166.00	734,166.00	734,166.00+		
34001001/23020114/17000105 Flood control/road construction at sabuwanung behind secret		19,326,500.00	20,557,187.00	20,557,187.00	1,230,687.00+		
34001001/23020114/17000106 Construction of drainage from late Alhijamo house to late		9,596,000.00	11,028,153.00	11,028,153.00	1,432,153.00+		
34001001/23020114/17000107 Construction of drainage ta turawa town Kakangi		8,000,000.00	10,287,621.00	10,287,621.00	2,287,621.00+		
34001001/23020114/17000108 construction of drainage at hayinbimbamakabartan road shi		15,039,958.00	19,890,578.00	19,890,578.00	4,850,620.00+		
34001001/23050101/17000109 Construction of reinforced concrete drain and culvert at raf		10,507,248.91	11,200,000.00	11,200,000.00	692,751.09+		
<b>Total</b>	<b>558,464,004.63</b>	<b>490,892,538.69</b>	<b>601,809,779.00</b>	<b>661,979,554.00</b>	<b>171,087,015.31+</b>	<b>937,321,845.00</b>	<b>913,321,845.00</b>
<b>17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT</b>							
17001001/23020107/05000004 Construction of classrooms at ung/gaga y/wada.		3,892,000.00	7,895,522.00	7,895,522.00	4,003,522.00+		
17001001/23020107/05000036 Construction of classrooms at madobiDanmahawayi		6,842,500.00	7,790,522.00	7,790,522.00	948,022.00+		
17001001/23030106/05000037 Renovation of classrooms at Danmahawayi primary sch.		3,420,323.84	4,239,865.00	4,239,865.00	819,541.16+		
17001001/23030106/05000106 Renovation of primary sch. At dundubus village Giwa		3,318,575.13	3,759,975.00	3,759,975.00	441,399.87+		
17001001/23030106/05000039 Construction of two blocks of classroom at tudundawa		7,100,251.00	7,790,522.00	7,790,522.00	690,271.00+		
17001001/23020107/05000040 Construction and completion of classrooms at barnawabakin h		7,661,282.27	9,995,522.00	9,995,522.00	2,334,239.73+		
17001001/23020107/05000041 Construction of classrooms at ung/inga/gelobaGangara		6,019,585.49	7,790,521.00	7,790,521.00	1,770,935.51+		
17001001/23000000/05000042 Purchase of Community Development Materials	25,642,418.45						
17001001/23020107/05000045 Completion of community primary school at sabonbirmi	1,000,000.00					2,039,000.00	2,039,000.00
17001001/23050101/05000046 Construction of two JAMB data processing centre yakawada/sh						5,000,000.00	5,000,000.00
17001001/23020107/05000048 Renovation of LEA primary school at Gadagau	9,122,591.00						
17001001/23020107/05000052 Construction of one block of two classroom at rugan bait ha	12,723,000.00						
17001001/23020125/05000053 Construction of a block of classroom at batureyakawada war	6,600,009.13						
17001001/23020107/05000066 Construction of two blocks of classrooms at sarki ta - tsaki	5,373,000.00						
17001001/23020107/05000069 Construction of two blocks of classrooms at AginsawaKakang	6,071,324.39						

**Schedule Of Detailed Capital Expenditure By Organisation By Programme – Cont'd**

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23020107/05000072 Construction of No Block of Classrooms in 8wards of the LGA				63,216,252.00	63,216,252.00+		
17001001/23010124/05000073 Purchase of Teaching/Learning Aid Materials						35,115,000.00	35,115,000.00
17001001/23030110/05000075 Renovation of library at galadimawa						2,200,900.00	2,200,900.00
17001001/23020107/05000081 Construction of two blocks of classroom at maduguGaladimaw						9,000,000.00	9,000,000.00
17001001/23030106/05000082 Renovation od two block of classrooms at ung/gaga y/wada		2,215,000.00	3,667,262.00	3,667,262.00	1,452,262.00+		
17001001/23020118/10000001 Water and environmental sanitation programmes	38,062,651.37					120,000,000.00	120,000,000.00
17001001/23020118/01000002 Construction of bore holes across the Wards	4,000,000.00						
17001001/23050101/14000002 Rural Electrification from kasuwarda'a to kidandan						45,000,000.00	45,000,000.00
<b>Total</b>	<b>108,594,994.34</b>	<b>40,469,517.73</b>	<b>52,929,711.00</b>	<b>116,145,963.00</b>	<b>75,676,445.27+</b>	<b>218,354,900.00</b>	<b>218,354,900.00</b>
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH CARE</b>							
21001001/23010122/04000016 Purchase of Medical /Cilnical Equipment						10,115,000.00	10,115,000.00
21001001/23000000/04000020 Purchase of Hospital Beds						10,115,000.00	10,115,000.00
21001001/23020106/04000021 Renovation of primary Health centre at sabonbirmi Ung/Ielli						2,200,900.00	2,200,900.00
21001001/23020106/04000024 Contribution to PHC Services		9,117,741.55	10,000,000.00	10,000,000.00	882,258.45+	13,719,443.00	13,719,443.00
21001001/23030105/04000025 Renonation of health clinic at RuheyaIdasu			2,500,000.00	2,500,000.00	2,500,000.00+	9,000,000.00	9,000,000.00
21001001/23010122/04000027 Construction of Clinic at the New Police Academy Karau-Karau				32,655,550.00	32,655,550.00+		
21001001/23010105/04000028 Purchase of 5No. Motor Vehicle (Ambulances)				11,000,000.00	11,000,000.00+		
21001001/23030105/04000029 Renovation of primary Health clinic at Galadimawa		5,237,954.74	5,585,504.00	5,585,504.00	347,549.26+	24,000,000.00	24,000,000.00
21001001/23010122/04000030 Reconstuction of primary health centre at baribari y/wada		4,240,612.35	5,500,000.00	5,500,000.00	1,259,387.65+		
21001001/23010122/04000031 Contribution to PHC (Surgical Operations)		8,287,737.21	10,000,000.00	10,000,000.00	1,712,262.79+		
21001001/23030105/04000032 Renovation of primary health centre at kurkusalankeshika		2,088,765.00	2,754,088.00	2,754,088.00	665,323.00+		
<b>Total</b>		<b>28,972,810.85</b>	<b>36,339,592.00</b>	<b>79,995,142.00</b>	<b>51,022,331.15+</b>	<b>69,150,343.00</b>	<b>69,150,343.00</b>

**PART 2**  
**EXTRACT OF THE**  
**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT**  
**ON THE ACCOUNTS OF GIWA LOCAL GOVERNMENT**  
**SUBMITTED TO :**  
**KADUNA STATE HOUSE OF ASSEMBLY**

## **PROFILE OF ELECTED OFFICIALS**

Hon. Abubakar Shehu L. Giwa	Executive Chairman
Mustapha I. Sambo	Elected Councilor
Dauda M. Babandi	Elected Councilor
Ibrahim Abubakar	Elected Councilor
Haruna Sale	Elected Councilor
Musa Habiba	Elected Councilor
Nuhu Yahaya	Elected Councilor
Abdulaziz Jafar	Elected Councilor
Idris Babangida	Elected Councilor
Jamilu Abubakar	Elected Councilor
Suleman Abdullahi	Elected Councilor
Muhammed Abubakar	Elected Councilor

## **MANAGEMENT STAFF**

Hon. Usman Ismail	Council Secretary
Idris Muhammed Bawa	Director Admin & Finance
Ibrahim Bala	Local Government Treasurer
Hamza Ayuba Gazara	Director Agriculture & Forestry
Haj. Ramatu Tanko	Director Education & Social Development
Usman Sani Abubakar	Director Works and Infrastructure
Shuaibu Tambaya Lokoro	Director Primary Health Care

**RECORD KEEPING:**

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

**CASH FLOW STATEMENT****RECEIPTS:**

Total receipts by the Local Government during the year amounted to two billion, three hundred and twenty million, four hundred and eighty-four thousand, six hundred and seventy-seven naira, sixty-two kobo (N2,320,484,677.62) only. Which consist of the following:

Statutory Allocation	-	N2,002,713,375.40
Value Added Tax	-	N259,224,396.84
Independent Revenue	-	NIL
Below the Line receipts	-	N58,546,905.38
<b>Total</b>	<b>=</b>	<b>N2,320,484,677.62</b>

From the above information, it is evident that the Local Government depends totally on the allocations from the federation account. There is no record of internally generated revenue. This indicates total neglect of the internal revenue sources. Efforts must be made to improve the situation.

**PAYMENTS:**

The total payments for the year amounted to two billion, five hundred and forty million, five hundred and twenty-nine thousand, nine hundred and three naira, fifty-four kobo (N2,540,529,903.54) only. This is made of the following:

Recurrent Expenditure	-	N1,749,464,792.84	68.86%
Capital Expenditure	-	N791,065,110.70	31.14%
<b>Total</b>	<b>=</b>	<b>N2,540,529,903.54</b>	<b>100%</b>

From the above presentation, recurrent expenditure took 68.86% of total expenditure leaving 31.14% for capital projects. This ratio of recurrent to capital expenditure should be sustained and improved upon.

## STATEMENT OF ASSETS AND LIABILITIES

### INVESTMENTS:

The total value of the Local Government's investments stood at N20,050,000.00 only. However, there are no returns on these investments over the years. Though, there are companies that are still making profits and declaring dividends yet no such dividends are reflected in the accounts. Such companies include First Bank Plc, National Oil, (Conoil) among others. The Local Government's Deputy Director of Finance and Supply should shed light on this anomaly.

### TREASURIES AND BANKS

As at 31<sup>st</sup> December, 2019, the Local Government had a nil cash balance while the Bank accounts had the following balances:

Zenith Capital Account No. 1014465500	-	N27,431,811.92
Zenith Main Account No. 1014371551	-	N297,901.40
<b>Total</b>	<b>=</b>	<b><u>N27,729,713.32</u></b>

These balance have been verified and certified by me.

### ADVANCES AND DEPOSITS:

All advances have been retired and all third party deposits remitted accordingly.



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

**PART 3**

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



## GIWA LOCAL GOVERNMENT

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

MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	184,759,875.76	56,562,506.73	27,301,778.54	100,895,590.49
FEBRUARY	171,182,643.39	46,404,079.25	18,146,044.12	106,632,520.02
MARCH	173,631,164.49	53,570,106.62	30,509,398.52	89,551,659.35
APRIL	172,743,732.94	73,566,707.68	12,140,978.26	87,036,047.00
MAY	171,247,637.40	52,352,550.63	12,140,978.26	106,754,108.51
JUNE	191,784,424.95	50,300,683.74	11,673,478.26	129,810,262.95
JULY	205,167,821.05	63,499,335.15	17,872,989.13	123,795,496.77
AUGUST	200,910,791.42	67,863,484.89	14,570,815.21	118,476,491.32
SEPTEMBER	204,188,274.24	75,652,522.54	22,202,074.45	106,333,677.25
OCTOBER	205,987,947.43	104,655,610.17	13,940,621.16	87,391,716.10
NOVEMBER	199,436,507.85	100,038,632.23	40,050,802.01	59,347,073.61
DECEMBER	180,896,951.22	101,966,127.74	23,006,539.84	55,924,284
<b>TOTAL</b>	<b>2,261,937,772.14</b>	<b>846,432,347.37</b>	<b>243,556,497.76</b>	<b>1,171,948,927.01</b>

MONTHS	STATUTORY	VAT	SHARE OF EXC GAIN	EXCESS BANK	SHARE OF GOODS	ADDITIONAL FUND	SHARE OF FOREX	SOLID MINERALS	10% SHARE OF IGR	TOTAL
	ALLOCATION		DIFFERENCE	CHARGES	VALUE CONSIDER	FROM NNPC	EQUALISATION			
JANUARY	160,500,591.57	23,969,839.88	289,444.31							184,759,875.76
FEBRUARY	146,401,111.98	21,897,567.08	192,771.75	2,691,192.58						171,182,643.39
MARCH	139,016,115.67	20,301,192.53	249,605.32	1,330,761.29			12,733,489.68			173,631,164.49
APRIL	131,061,830.49	18,983,957.71	190,457.08			2,882,417.84	3,771,771.73			156,890,434.85
MAY	150,722,476.17	20,293,374.32	231,786.91							171,247,637.40
JUNE	168,699,784.77	22,744,667.39	339,972.79							191,784,424.95
JULY	184,463,662.17	20,398,659.08	305,499.80							205,167,821.05
AUGUST	179,723,085.81	20,889,901.00	297,804.61							200,910,791.42
SEPTEMBER	180,947,511.44	22,356,179.34	303,158.60	581,424.86						204,188,274.24
OCTOBER	176,086,722.46	23,858,545.60	277,843.70				24,125,904.15			224,349,015.91
NOVEMBER	173,657,815.33	22,943,778.47	327,143.66							196,928,737.46
DECEMBER	144,803,290.75	20,586,734.44	230,111.60				15,276,814.43			180,896,951.22
<b>TOTAL</b>	<b>1,936,083,998.61</b>	<b>259,224,396.84</b>	<b>3,235,600.13</b>	<b>4,603,378.73</b>		<b>2,882,417.84</b>	<b>55,907,980.09</b>	<b>0.00</b>	<b>0.00</b>	<b>2,261,937,772.14</b>

From the table above, the sum of two billion, two hundred and sixty-one million, nine hundred and thirty-seven thousand, seven hundred and seventy-two naira, twenty-four kobo (N2,261,937,772.24) was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of eight hundred and forty-six million, four hundred and thirty-two thousand, three hundred and forty-seven naira, thirty-seven kobo (N846,432,347.37) went to statutory deductions, two hundred and forty-three million, five hundred and fifty-six thousand, four hundred and ninety-seven naira, seventy-six kobo (N243,556,497.76) went to other deduction while the remaining balance of one billion, one hundred and seventy-one million, nine hundred and forty-eight thousand, nine hundred and twenty-seven naira, and one kobo (N1,171,948,927.01) only was remitted to the Local Government.

Statutory deductions are made up of monthly Pension, 60% Local Government contribution to Primary Health Care, Local Government Education Authority's salary to State Universal Basic Education Board (SUBEB), Local Government staff salaries pay as you earn, Union dues, 1% training fund, National Housing fund (NHF) contribution, 0.1% admin charges, etc and other deduction such as Pension sinking fund, ALGON Dues, enhancement of security, National Immunization, loan recovery, solid waste management etc are made subject to the consent of the Local Government Council.

In summary the total allocation from the federation account was received by Giwa Local Government except for the 10% internally generated revenue from the State Government that was not remitted.

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



**ATIKU MUSA FCNA**  
**AUDITOR-GENERAL**