

**BIRNIN GWARI LOCAL GOVERNMENT
OF KADUNA STATE**



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

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PART 1

REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

ELECTED OFFICIALS

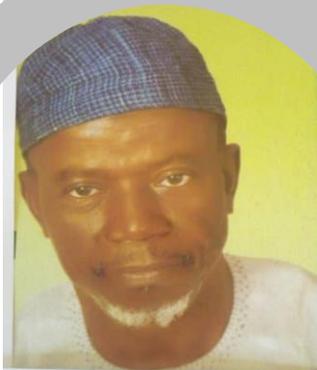
HON. GARBA GAMBO RANDAGI	:	EXECUTIVE CHAIRMAN
ALH. SHAMSUDEEN ADAMU	:	MAGAJIN GARI I
ALH. ALIYU ISA	:	MAGAJIN GARI II
ALH. ABUBAKAR ALIYU	:	MAGAJIN GARI III
ALH. ISA SALE	:	GAYAM
ALH. YAHAYA MUSA	:	RANDAGI
ALH. MUHAMMED MUNIR MANDE	:	KAZAGE
ALH. ABDULRAMAN YUSUF	:	KUYELLO
ALH. ADAMU SALISU	:	KUTEMASHI
ALH. HARUNA SHUIABU	:	TABANNI
ALH. MUHAMMED BASIRU	:	KAKANGI
ALH. MUHAMMED HARUNA.	:	DOGON DAWA
ALH. ABUBAKAR MUHAMMED ALIYU	:	COUNCIL SECRETARY

MANAGEMENT STAFF

ALH. HARUNA TURAKI	:	DIRECTOR ADMIN & FINANCE
ALH. ALH. AYUBA M. YAKASAI	:	LOCAL GOVERNMENT TREASURER
ALH. ABDULLAHI M. IBRAHIM	:	DIRECTOR AGRICULTURE & FORESTRY
ALH. BALARABE GARBA	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
ALH. BALA T. MUSA	:	DIRECTOR WORKS AND INFRASTRUCTURE
ALH. MUSA ABDULHAMID	:	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
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PROFILE



**HON. GARBA GAMBO RANDAGI
EXECUTIVE CHAIRMAN**



**ALH. ABUBAKAR M. ALIYU
COUNCIL SECRETARY**



**ALH. HARUNA TURAKI
DIR. ADMIN AND FINANCE**



**ALH. AYUBA M. YAKASAI
LOCAL GOVT. TREASURER**

1.0 CHAIRMAN'S REPORT

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


.....
HON. GARBA GAMBO RANDAGI
EXECUTIVE CHAIRMAN

03-08-2020

.....
DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Birnin Gwari Local Government together with the Financial Statements for the year ended 31st December, 2019 provide the record of the financial activities of Birnin Gwari 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 Birnin Gwari Local Government are contained on pages 16 to 46 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 48 to 50.

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 ₦3,078,923,827.35 Billion. The total recurrent payment charged to the Fund in line with Birnin Gwari Local Government Appropriation Act 2019 was ₦3,400,133,624.32 Billion. The operation of the Fund resulted into a net recurrent deficit of ₦321,209,796.97 Million, which was financed by the opening balance. The closing balance of the fund as at 31st December, 2019 was ₦114,423,169.41 Million.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		435,632,966.38		56,470,774.28
Recurrent Receipts	3,078,923,827.35		2,638,896,936.73	
Recurrent Expenditure	3,400,133,624.32		2,259,734,744.63	
Net Recurrent Surplus/(Deficit)		(321,209,796.97)		379,162,192.10
Closing Balance		114,423,169.41		435,632,966.38

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 ₦1.277 Billion and total capital expenditure charged to the fund amounted to ₦1.277 Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	1,277,272,547.15		918,879,626.65	
Capital Expenditure	1,277,272,547.15		918,879,626.65	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦3,078,923,827.35 and total payment was ₦3,400,133,624.32. An overall net Positive cash flow of ₦321,209,796.97 was recorded during the year. The liquidity position as at 31st December, 2019 was ₦114,423,169.41:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		435,632,966.38		56,470,774.28
Total Receipts	3,078,923,827.35		2,638,896,936.73	
Total Payments	3,400,133,624.32		2,259,734,744.63	
Net Cash Surplus/(Deficit)		(321,209,796.97)		379,162,192.10
Closing Cash/Bank Balance		114,423,169.41		435,632,966.38
Represented by:				
Consolidated Revenue Fund	114,423,169.41		435,632,966.38	
Capital Development Fund	-		-	
Total Public Funds		114,423,169.41		435,632,966.38

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - 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 Birnin Gwari Local Government at Mold Computers and Communication Ltd Kaduna.

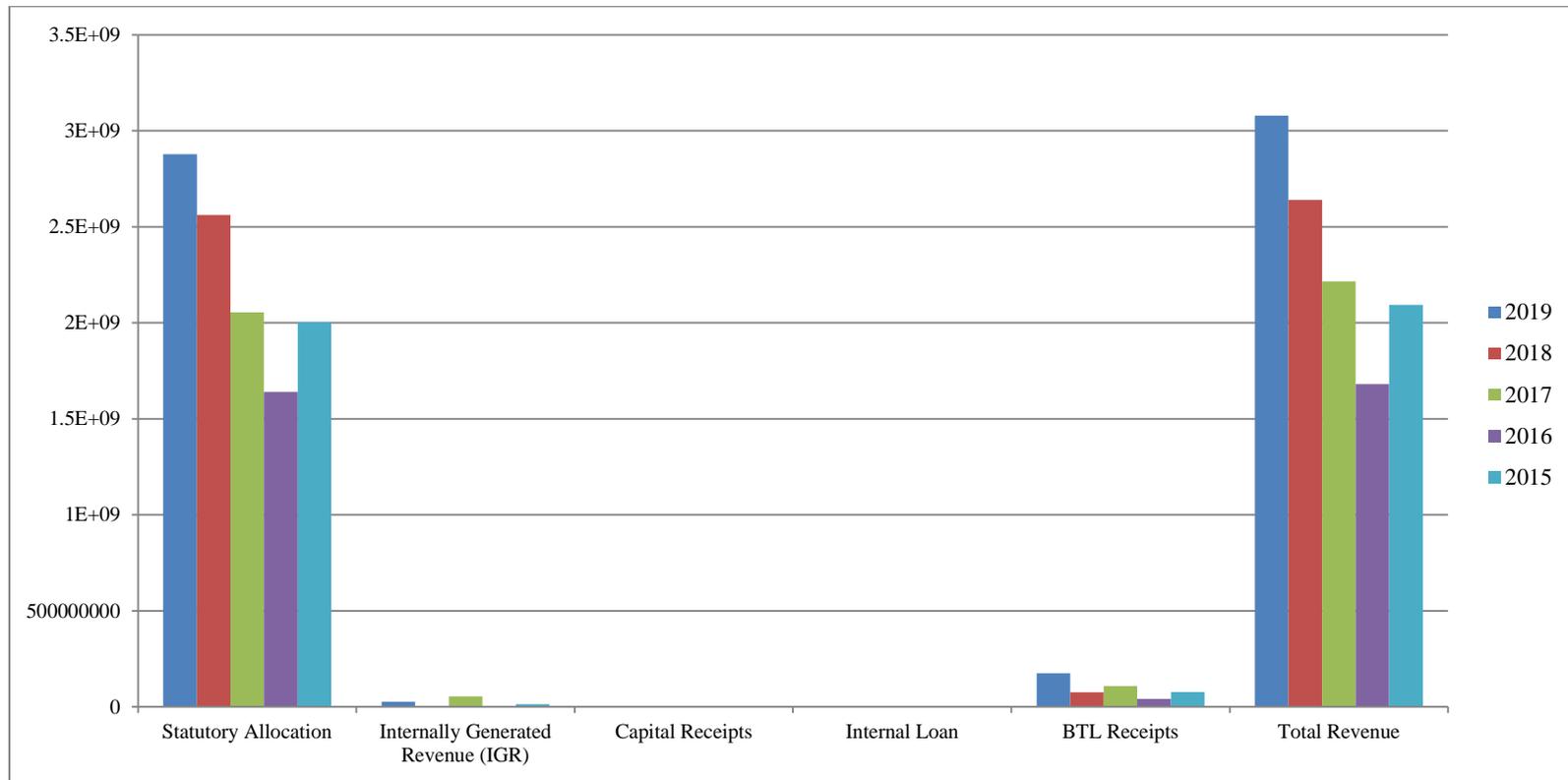
3.1 CONSOLIDATED FINANCIAL SUMMARY

	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance	56,470,774.28	435,632,966.38	80,000,000.00	613,648,848.00	178,015,881.62-		
RECEIPTS							
Statutory Allocation	2,561,589,830.91	2,877,734,900.18	2,588,782,912.00	2,588,782,912.00	288,951,988.18+		
Internally Generated Revenue	3,082,859.07	26,863,093.57	55,500,625.00	55,500,625.00	28,637,531.43-		
Transfer from CRF	918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15+	1,500,005,945.00	1,500,163,445.00
BTL Receipts	74,224,246.75	174,325,833.60			174,325,833.60+		
Total Current Year Receipts	3,557,776,563.38	4,356,196,374.50	3,486,028,816.00	3,486,028,816.00	870,167,558.50+	1,500,005,945.00	1,500,163,445.00
Total Funds Available	3,614,247,337.66	4,791,829,340.88	3,566,028,816.00	4,099,677,664.00	692,151,676.88+	1,500,005,945.00	1,500,163,445.00
Recurrent Expenditure: Economic Classification							
Employees Compensation	699,153,276.45	803,946,517.31	804,229,254.00	804,229,254.00	282,736.69+	844,440,715.00	886,662,751.00
Social Benefits	150,425,762.46	273,283,361.72	122,322,582.00	274,923,714.00	1,640,352.28+	128,438,711.00	134,860,646.00
Overhead Costs	412,846,966.62	869,401,037.54	873,986,422.00	873,986,422.00	4,585,384.46+	917,685,740.00	963,570,023.00
Service Wide Vote	4,204,865.70	1,905,000.00	2,000,000.00	2,000,000.00	95,000.00+	2,100,000.00	2,205,000.00
BTL Payments	74,224,246.75	174,325,833.60			174,325,833.60-		
Transfer to Capital Development Fund	918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15-	1,500,005,945.00	1,500,163,445.00
Total Recurrent Expenditure	2,259,734,744.63	3,400,134,297.32	2,644,283,537.00	2,796,884,669.00	603,249,628.32-	3,392,671,111.00	3,487,461,865.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	37,059,774.00	45,605,816.00	32,000,000.00	47,000,000.00	1,394,184.00+	40,000,000.00	40,000,000.00
04 Improvement to Human Health	7,801,450.00	85,101,645.09	87,109,896.00	87,109,896.00	2,008,250.91+	66,000,000.00	66,000,000.00
05 Enhancing Skills and Knowledge	131,461,359.60	232,787,201.29	203,583,551.00	234,645,107.00	1,857,905.71+	195,962,211.00	195,962,211.00
06 - Housing and Urban Development	14,500,006.40	76,344,921.80	15,579,858.00	77,579,858.00	1,234,936.20+	15,000,000.00	15,000,000.00
09 Environmental Improvement	56,231,232.67					9,982,721.00	9,982,721.00
10 Water Resources and Rural Development	8,427,100.00	52,942,249.15	27,500,000.00	53,500,000.00	557,750.85+	57,500,000.00	57,500,000.00
13 Reform of Government and Governance	225,402,715.48	295,640,517.01	114,721,212.00	308,707,372.00	13,066,854.99+	325,890,063.00	326,047,563.00
14 Power	216,811,630.81	253,221,450.64	204,288,296.00	257,288,296.00	4,066,845.36+	632,370,248.00	632,370,248.00
17 Road	221,184,357.69	235,628,746.17	236,962,466.00	236,962,466.00	1,333,719.83+	157,300,702.00	157,300,702.00
Total Capital Expenditure by Program	918,879,626.65	1,277,272,547.15	921,745,279.00	1,302,792,995.00	25,520,447.85+	1,500,005,945.00	1,500,163,445.00
Total Expenditure (Budget Size)	3,178,614,371.28	4,677,406,844.47	3,566,028,816.00	4,099,677,664.00	577,729,180.47-	4,892,677,056.00	4,987,625,310.00
Budget Surplus/(Deficit)	435,632,966.38	114,422,496.41			114,422,496.41+	3,392,671,111.00	3,487,461,865.00
Financing of Deficit by Borrowing							
Internal Loans							
External Loans							
Total Loan							
Closing Balance	435,632,966.38	114,422,496.41			114,422,496.41+	3,392,671,111.00	3,487,461,865.00

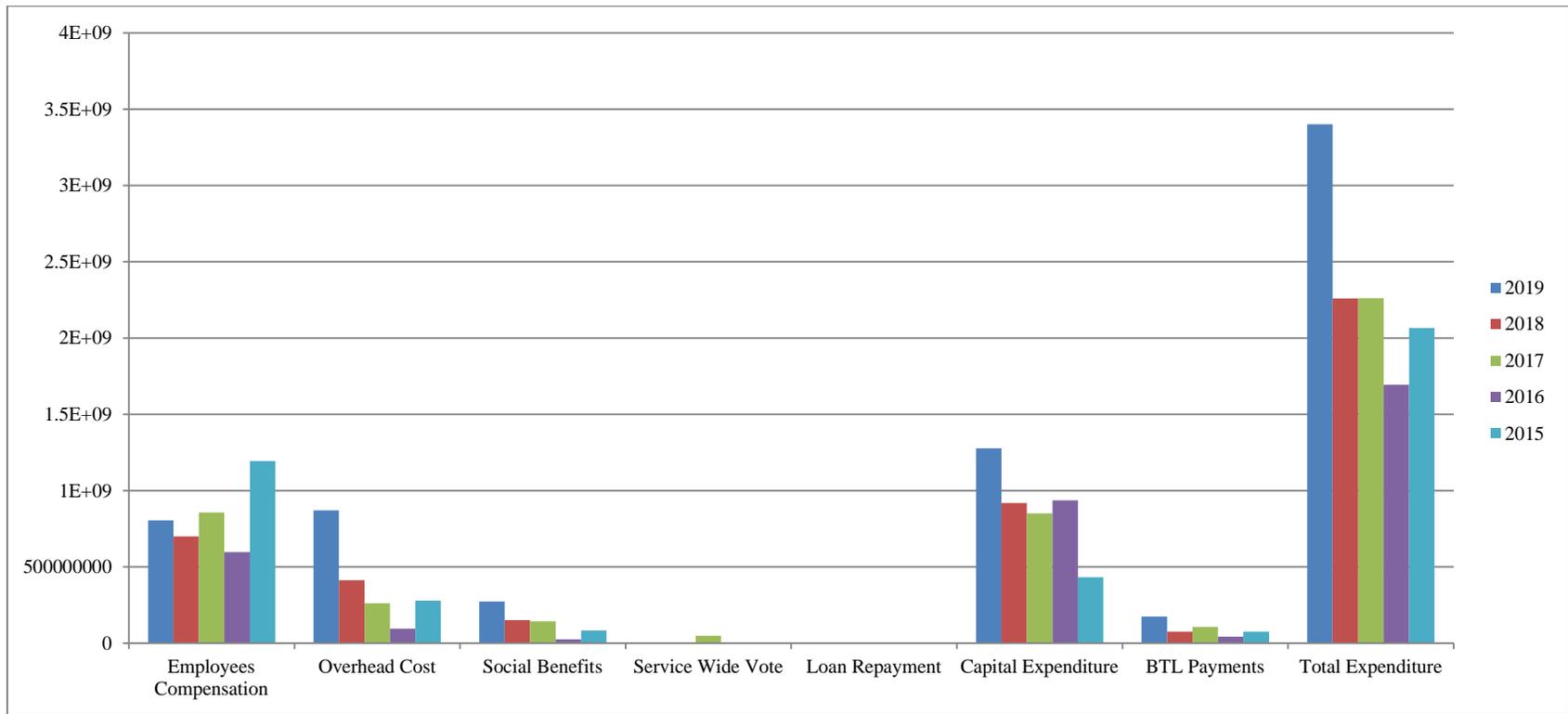
3.2 FIVE YEARS FINANCIAL SUMMARY

RECEIPT:	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
Statutory Allocation	2,877,734,900.18	2,561,589,830.91	2,053,900,372.83	1,639,110,424.93	2,003,963,588.46
Internally Generated Revenue (IGR)	26,863,093.57	3,082,859.07	54,098,872.53	835,638.23	12,671,817.00
Capital Receipts					
Internal Loan					
BTL Receipts	174,325,833.60	74,224,246.75	106,957,306.89	41,209,348.26	75,917,462.17
Total Receipt	3,078,923,827.35	2,638,896,936.73	2,214,956,552.25	1,681,155,411.42	2,092,552,867.63
PAYMENT:					
Employees Compensation	803,946,517.31	699,153,276.45	855,664,425.28	596,830,173.70	1,192,848,550.38
Overhead Cost	869,401,037.54	412,846,966.62	260,286,265.58	93,785,089.78	278,771,647.18
Social Benefits	273,283,361.72	150,425,762.46	142,156,286.80	23,912,556.28	82,591,480.28
Service Wide Vote	1,905,000.00	4,204,865.70	47,148,000.00	1,000,000.00	3,345,470.06
Loan Repayment					
Capital Expenditure	1,277,272,547.15	918,879,626.65	849,306,233.26	936,133,021.54	431,007,217.04
BTL Payments	174,325,833.60	74,224,246.75	106,957,306.89	41,209,348.26	75,917,462.17
Total Payment	3,400,134,297.32	2,259,736,762.63	2,261,518,517.81	1,692,872,205.56	2,064,483,842.11
CASH BALANCES					
Net Cash Surplus/(Deficit)	(321,210,469.97)	379,160,174.10	(46,561,965.56)	(11,716,794.14)	28,069,025.52
Opening Cash Balance	435,626,917.38	56,466,743.28	103,028,708.84	114,745,502.98	86,676,477.46
Closing Cash Balance	114,416,447.41	435,626,917.38	56,466,743.28	103,028,708.84	114,745,502.98

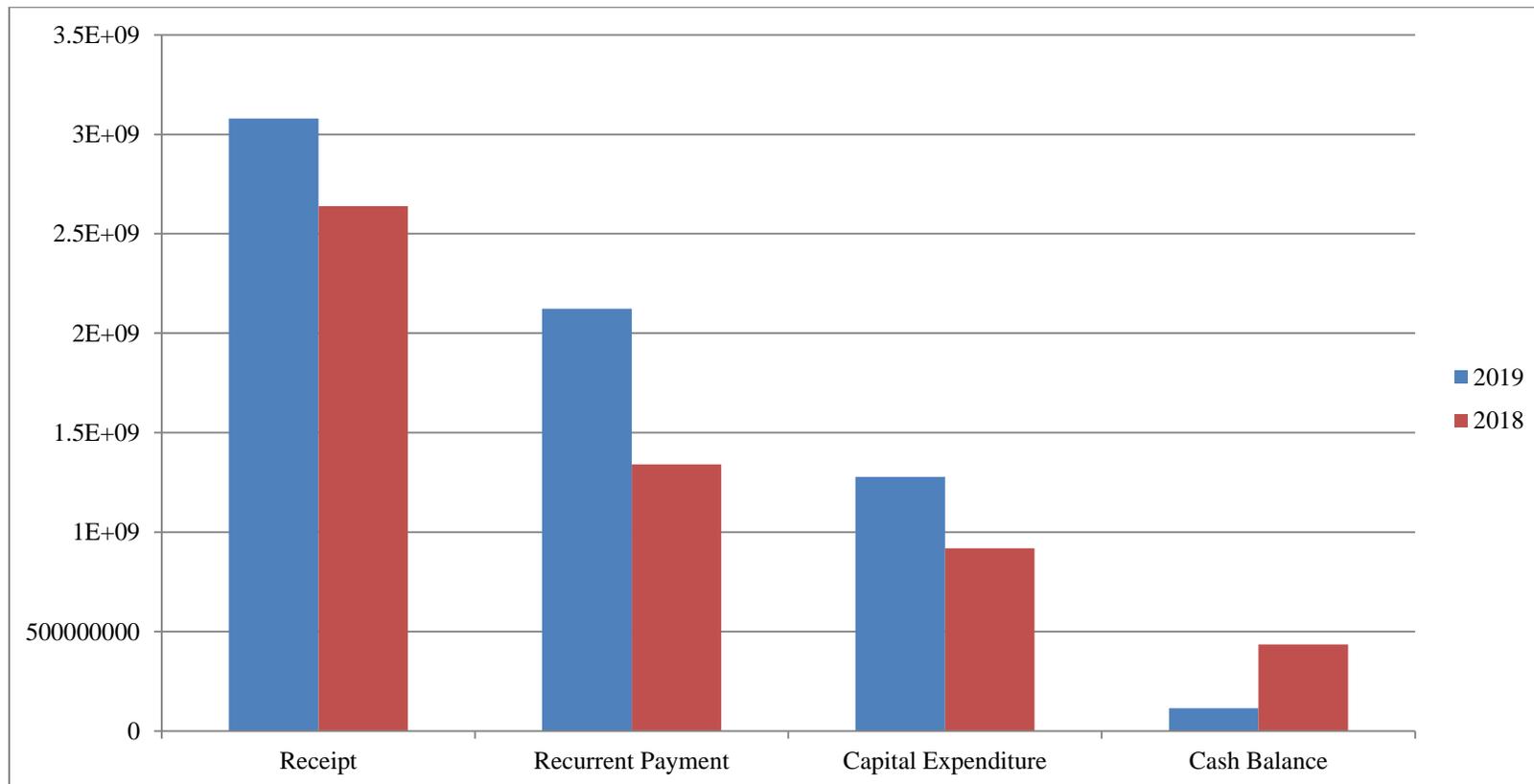
ACTUAL RECEIPT FOR 5 YEAR



ACTUAL PAYMEN FOR 5 YEAR



ACTUAL RECEIPT AND PAYMENT 2019 AND 2018



4.0 STATEMENT OF ACCOUNTING POLICIES

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

4.1 BASIS OF PREPARATION

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

4.2 ASSETS AND LIABILITIES

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

4.3 CASH AND CASH EQUIVALENTS

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

4.4 INVESTMENTS

Shares are stated at cost.

4.5 CONSOLIDATED REVENUE FUND

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

4.6 CAPITAL DEVELOPMENT FUND

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

4.7 STATUTORY ALLOCATION

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

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

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

4.9 CAPITAL COSTS

Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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


.....
ALH. AYUBA M. YAKASAI
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 Birnin Gwari Local Government as at 31st December, 2019, and its operation for the year ended on that date.


.....
ALH. AYUBA M. YAKASAI
TREASURER

.....
DATE


.....
HON. GARBA GAMBO RANDAGI
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 Birnin Gwari Local Government Council of Kaduna State for the year ended 31st December, 2019.



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

STATEMENT NO. 1
CASHFLOW STATEMENT

	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:		₦	₦
Statutory Allocation	1	2,379,877,325.81	2,176,639,743.66
Share of Value Added Tax	2	497,857,574.37	384,950,087.25
Independent Revenue	3	26,863,093.57	3,082,859.07
Total Receipts		2,904,597,993.75	2,564,672,689.98
Recurrent Payments:			
Employees Compensation	4	803,946,517.31	699,153,276.45
Social Benefits	5	273,283,361.72	150,425,762.46
Overhead Cost	6	869,401,037.54	412,846,966.62
CRFC - (Excluding Social Benefits and Public Debt)	7	1,905,000.00	4,204,865.70
Total Payments		1,948,535,916.57	1,266,630,871.23
Net Cash Flow from Operating Activities		956,062,077.18	1,298,041,818.75
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	45,605,816.00	37,059,774.00
Improvement to Human Health	11	85,101,645.09	7,801,450.00
Enhancing Skills and Knowledge	12	232,787,201.29	131,461,359.60
Housing and Urban Development	13	76,344,921.80	14,500,006.40
Environmental Improvement	16		56,231,232.67
Water Resources and Rural Development	17	52,942,249.15	8,427,100.00
Reform of Government and Governance	20	295,640,517.01	225,402,715.48
Power	21	253,221,450.64	216,811,630.81
Road	24	235,628,746.17	221,184,357.69
Net Cash Flow from Investing Activities	29	1,277,272,547.15	918,879,626.65
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	174,325,833.60	74,224,246.75
Below-The-Line Payments	37	174,325,833.60	74,224,246.75
Net Movement			
Net Surplus(Deficit) for the Year		(321,210,469.97)	379,162,192.10
Opening Balance		435,632,966.38	56,470,774.28
Closing Balance	38	114,422,496.41	435,632,966.38

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2019	Actual 2018
ASSETS:		₦	₦
Liquid Assets			
Treasuries and Banks	39	114,422,496.41	435,632,966.38
Sub Total		114,422,496.41	435,632,966.38
Investments and Other Assets			
Investments	40	12,443,217.00	12,443,217.00
Sub Total		12,443,217.00	12,443,217.00
Total Assets		126,865,713.41	448,076,183.38
Public Funds:			
Consolidated Revenue Fund	42	114,422,496.41	435,632,966.38
Capital Development Fund	43		
Other Funds	44	12,443,217.00	12,443,217.00
Sub - Total: Public Funds		126,865,713.41	448,076,183.38
LIABILITIES:			
Public Funds + Liabilities		126,865,713.41	448,076,183.38

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		56,470,774.28	435,632,966.38		152,601,132.00	283,031,834.38+		
Add: Recurrent Receipts:								
Statutory Allocation		1,837,726,167.03	2,300,739,751.00	2,071,128,468.00	2,071,128,468.00	229,611,283.00+		
Share of VAT		384,950,087.25	497,857,574.37	445,198,864.00	445,198,864.00	52,658,710.37+		
Ecological Fund from FAAC		54,023,903.47						
NNPC Refunds			6,405,414.39			6,405,414.39+		
Refund From Paris Club		274,611,554.19						
Statutory Allocation From State Government				72,455,580.00	72,455,580.00	72,455,580.00-		
Exchange Rate Difference		10,278,118.97	3,848,715.93			3,848,715.93+		
Share Of Forex Equalization			44,618,762.48			44,618,762.48+		
Excess Bank Charges			5,425,411.64			5,425,411.64+		
Share Of Good & Value Consideration			18,839,270.37			18,839,270.37+		
Sub Total: Statutory Allocation		2,561,589,830.91	2,877,734,900.18	2,588,782,912.00	2,588,782,912.00	288,951,988.18+		
Direct Taxes	49			17,366,174.00	17,366,174.00	17,366,174.00-		
Licenses	50			150,000.00	150,000.00	150,000.00-		
Rates	51			13,863,908.00	13,863,908.00	13,863,908.00-		
Fees	52			16,170,223.00	16,170,223.00	16,170,223.00-		
Fines	53			500,000.00	500,000.00	500,000.00-		
Earnings	55			7,450,320.00	7,450,320.00	7,450,320.00-		
Repayments	58	3,082,859.07	26,863,093.57			26,863,093.57+		
Total: Independent Revenue		3,082,859.07	26,863,093.57	55,500,625.00	55,500,625.00	28,637,531.43-		
Total Recurrent Receipts		2,564,672,689.98	2,904,597,993.75	2,644,283,537.00	2,644,283,537.00	260,314,456.75+		
Total Funds Available		2,621,143,464.26	3,340,230,960.13	2,644,283,537.00	2,796,884,669.00	543,346,291.13+		
Less Recurrent Payments:								
Employees Compensation	63	699,153,276.45	803,946,517.31	804,229,254.00	804,229,254.00	282,736.69+	844,440,715.00	886,662,751.00
Social Benefits	64	150,425,762.46	273,283,361.72	122,322,582.00	274,923,714.00	1,640,352.28+	128,438,711.00	134,860,646.00
Overhead Cost	65	412,846,966.62	869,401,037.54	873,986,422.00	873,986,422.00	4,585,384.46+	917,685,740.00	963,570,023.00
CRFC - (Excluding Social Benefits and Public Debts)	66	4,204,865.70	1,905,000.00	2,000,000.00	2,000,000.00	95,000.00+	2,100,000.00	2,205,000.00
Total Recurrent Payments		1,266,630,871.23	1,948,535,916.57	1,802,538,258.00	1,955,139,390.00	6,603,473.43+	1,892,665,166.00	1,987,298,420.00
Other Cash Movement								
Below-The-Line Receipts	67	74,224,246.75	174,325,833.60			174,325,833.60+		
Below-The-Line Payments	68	74,224,246.75	174,325,833.60			174,325,833.60-		
Net Movement								
Net Recurrent Funds before Transfers		1,354,512,593.03	1,391,695,043.56	841,745,279.00	841,745,279.00	549,949,764.56+	1,892,665,166.00	1,987,298,420.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15-	1,500,005,945.00	1,500,163,445.00
Total Appropriations/Tranfers		918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15-	1,500,005,945.00	1,500,163,445.00
Closing Balance		435,632,966.38	114,422,496.41			114,422,496.41+	3,392,671,111.00	3,487,461,865.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				80,000,000.00	461,047,716.00	461,047,716.00-		
Add: Capital Receipts								
Transfer from Consolidated Revenue		918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15+	1,500,005,945.00	1,500,163,445.00
Sub Total: Capital Receipts		918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15+	1,500,005,945.00	1,500,163,445.00
Total Capital Funds Available		918,879,626.65	1,277,272,547.15	921,745,279.00	1,302,792,995.00	25,520,447.85-	1,500,005,945.00	1,500,163,445.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	225,402,715.48	295,640,517.01	114,721,212.00	308,707,372.00	13,066,854.99+	325,890,063.00	326,047,563.00
Economic Affairs	74	316,124,929.81	415,505,965.16	351,662,174.00	419,662,174.00	4,156,208.84+	574,371,167.00	574,371,167.00
Housing and Community Development	76	238,089,171.76	248,237,218.60	164,668,446.00	252,668,446.00	4,431,227.40+	337,782,504.00	337,782,504.00
Health	77	7,801,450.00	85,101,645.09	87,109,896.00	87,109,896.00	2,008,250.91+	66,000,000.00	66,000,000.00
Education	79	131,461,359.60	232,787,201.29	203,583,551.00	234,645,107.00	1,857,905.71+	195,962,211.00	195,962,211.00
Total Capital Expenditure		918,879,626.65	1,277,272,547.15	921,745,279.00	1,302,792,995.00	25,520,447.85+	1,500,005,945.00	1,500,163,445.00

NOTES TO CASH FLOW STATEMENT

	Actual 2019	Actual 2018
Note 1 - Statutory Allocation	₦	₦
25001001/11010001 Statutory Allocation Fund from FAAC	2,300,739,751.00	1,837,726,167.03
25001001/11010004 Ecological Fund from FAAC		54,023,903.47
25001001/11010006 NNPC Refunds	6,405,414.39	
25001001/11000009 Refund From Paris Club		274,611,554.19
25001001/11010013 Exchange Rate Difference	3,848,715.93	10,278,118.97
25001001/11000019 Share Of Forex Equalization	44,618,762.48	
25001001/11000020 Excess Bank Charges	5,425,411.64	
25001001/11000021 Share Of Good & Value Consideration	18,839,270.37	
Total	2,379,877,325.81	2,176,639,743.66
Note 2 - Share of Value Added Tax		
This represent Share of VAT from FAAC	497,857,574.37	384,950,087.25
Note 3 - Independent Revenue		
Repayments General	26,863,093.57	3,082,859.07
Total	26,863,093.57	3,082,859.07
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	439,455,010.90	353,967,712.54
Local Government Staff	364,491,506.41	345,185,563.91
Total	803,946,517.31	699,153,276.45
Note 4A - Local Government Staff		
Birnin Gwari Local Government	364,491,506.41	345,185,563.91
Total	364,491,506.41	345,185,563.91
Note 5 - Social Benefits		
10% Contribution to Pension Fund	227,907,556.71	150,425,762.46
Pension Arrears	45,375,805.01	
Total	273,283,361.72	150,425,762.46
Note 6 - Overhead Costs		
Transport and Travelling	24,848,067.67	16,547,199.20
Utilities	2,360,000.00	1,656,047.86
Material and Supplies	37,371,710.01	21,282,500.00
Maintenance Services	4,214,000.00	3,139,878.00
Training	27,001,473.63	15,798,522.44
Other Services	340,763,319.76	173,400,663.10
Consulting & Professional Services	7,579,683.15	3,040,000.00
Fuel and Lubricants	531,309.79	740,000.00
Financial Charges	6,304,289.24	5,113,398.00
Miscellaneous Expenses	418,427,184.29	172,128,758.02
Total	869,401,037.54	412,846,966.62

Notes To Cash flow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
25001001/22060203 Settlement Of Outstanding Recurrent Liability	1,905,000.00	4,204,865.70
Total	1,905,000.00	4,204,865.70
Note 8 - Economic Empowerment Through Agriculture		
15001001/23020113/01000004 Construction Of Slaughter Slab At Various Locations	14,047,816.00	
15001001/23010127/01000005 Purchase Of Irrigation Pumps	9,910,000.00	
15001001/23010127/01000006 Purchase Of Agric Equipments	21,648,000.00	
15001001/23010127/01000020 Purchase of agric equipments / inputs		31,140,000.00
15001001/23020113/01000021 Construction of slaughter slabs		5,919,774.00
Total	45,605,816.00	37,059,774.00
Note 11 - Improvement to Human Health		
25001001/23050101/04000002 Contribution To PHC /Free Medical And Surgical Services	29,900,000.00	7,801,450.00
21001001/23050101/04000003 Food And Nutrition	2,152,474.20	
21001001/23010107/04000004 Purchase Of health And Medical Equipments	9,847,275.00	
21001001/23040105/04000005 Refuse Evacuation/ Waste Management	17,900,000.00	
21001001/23020106/04000006 Reh /Repairs Of Health Clinics And Furnishing At 11 Wards	20,879,754.89	
21001001/23040105/04000007 Purchase Of Modern Dustbin	4,422,141.00	
Total	85,101,645.09	7,801,450.00
Note 12 - Enhancing Skills and Knowledge		
17001001/23020105/04000001 Renovation of PHC at kuyello (ongoing)		1,258,100.00
17001001/23010122/04000002 Purchase Medical Equipments		8,890,953.40
17001001/23010122/04000003 Purchase of Modern dustbins		2,999,800.00
17001001/23020124/05000004 Purchase / procurement of teaching and learning materials		34,865,324.00
17001001/23010112/05000010 Purchase Of Furniture For Primary Schools	29,972,477.00	
17001001/23010124/05000011 Purchase Of Home Economic Materials	9,960,738.40	
17001001/23010124/05000012 Purchase /Procurement Of Teaching Aid/Learning Materials	34,714,506.77	
17001001/23030106/05000018 Renovation Of Primary Schools At Birnin Gwari 11 Wards	37,500,000.00	
17001001/23050101/05000019 Provision Of Vocational And Skill Development	4,985,523.00	
17001001/23020107/05000020 Construction Of 1 Block Of 2 Classroom With Office At B-Gwari 11 W	75,715,992.62	
17001001/23030106/05000080 Renovation of L.E.A primary school at kanawa maidaji (ongoing)		547,200.00
17001001/23020106/05000081 Construction Of 2No Classroom At Chakwarba (Ongoing)	1,923,507.50	1,199,831.00
17001001/23020106/05000083 Renovation of L.E.A primary school at kunun gaiya (ongoing)		1,000,000.00
17001001/23020106/05000084 Renovation of Primary Schools		48,066,277.02
17001001/23020106/05000085 construction of block of classrooms at birnin gwari		16,558,400.00
17001001/23010124/05000086 Purchase of home economic materials and equipments		5,870,200.00
17001001/23020106/05000087 Renovation of LGEA birnin gwari		4,591,704.18
17001001/23020106/05000088 Construction Of Auditorium/Laboratory	8,000,000.00	5,613,570.00
17001001/23020106/05000090 Renovation of Primary Schools @ 11 Wards	29,062,156.00	
17001001/23010124/05000091 Purchasing of Public Address System @ ESD Dept B/gwari	952,300.00	
Total	232,787,201.29	131,461,359.60

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 13 - Housing and Urban Development		
34001001/23020124/06000006 Upgrading of markets /motor parks		9,699,706.40
34001001/23020118/06000007 Upgrading of town hall /furnishing		4,800,300.00
34001001/23030101/06000008 Renovation Of Local Government Staff Quarters	59,858,801.80	
34001001/23020101/06000009 Upgrading of ESD & Agric Dept @ Secretariat	16,486,120.00	
Total	76,344,921.80	14,500,006.40
Note 16 - Environmental Improvement		56,231,232.67
34001001/23020114/09000006 Construction Of Drainage At Imam Rd (Ongoing)		2,513,231.00
34001001/23020114/09000007 Construction Of Drainage English Bond At Ubale Welder (Ongoing)		1,754,200.18
34001001/23020114/09000011 Construction of drainages		51,963,801.49
Total		56,231,232.67
Note 17 - Water Resources and Rural Development	52,942,249.15	8,427,100.00
34001001/23020105/10000001 Constr/Maint Of Borehole @ Different Locations @ B-Gwari	27,106,502.20	
34001001/23020105/10000005 Construction of Borehole @ 11 Wards	25,835,746.95	
34001001/23020105/10000031 Construction of borehole across 11 wards		8,427,100.00
Total	52,942,249.15	8,427,100.00
Note - 20 Reform of Government and Governance		
25001001/23030101/13000001 Fencing of local government staff quarters		5,500,000.00
25001001/23020101/13000002 Upgrading of local government secretariat fence at birnin g		19,918,869.50
25001001/23030121/13000012 Rehabilitation of guest house at kakangi (ongoing)		2,168,995.00
25001001/23020101/13000027 Construction Of Shopping Complex At B/Gwari (Ongoing)		100,228,708.72
25001001/23010114/13000034 Purchase of laptop computers		1,800,000.00
25001001/23010112/13000036 Furnishing of local offices /Budget Department		5,874,850.20
25001001/23010105/13000037 Purchase of official vehicles		23,738,980.06
25001001/23010105/13000038 purchase of 406 peugeot for local Government administrator (faily		2,904,200.00
25001001/23050101/13000039 Assistance to Community Development Projects	20,037,257.30	21,631,490.00
25001001/23050101/13000040 Settlement of capital liabilities	31,787,735.58	41,636,622.00
25001001/23020118/13000041 Refund to Kaduna State Government - Construction of infrastructure	106,440,972.08	
25001001/23020101/13000042 Construction of Legislative Chambers/Offices and Furnishing	58,170,300.00	
25001001/23010105/13000043 Purchase of Hilux Toyota for Local Govt	10,500,000.00	
25001001/23020101/13000044 Upgrading of Local Govt Central Store/Stirling Store @ B/Gwa	9,496,200.00	
25001001/23010101/13000049 Purchase /Acquisition Of Land	2,483,308.85	
25001001/23010128/13000050 Provision Of Facilities For Security Agencies	29,157,700.00	
25001001/23010129/13000052 Purchase Of Information Equipments	1,982,375.00	
25001001/23010113/13000053 Purchase Of Laptop Computers	1,640,000.00	
25001001/23020118/13000054 Purchase Of Lightening Equipments	500,000.00	
25001001/23010112/13000055 Purchase Of Office Furniture	9,297,389.00	
25001001/23030118/13000056 Rehabilitation Of Military Base At Dogon Dawa (Ongoing)	2,348,140.00	

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
25001001/23020112/13000059 Upgrading Of Town Hall/Furnishing At Birnin Gwari	8,911,272.00	
34001001/23050101/13000001 Shawn II Programe	2,887,867.20	
Total	295,640,517.01	225,402,715.48
Note 21 - Power		
34001001/23020103/14000003 Installation Of Solar Street Light At Local Govt Secretariat	28,813,896.09	
34001001/23020103/14000006 Construction of electrification project substation at jiba		4,183,750.00
34001001/23020103/14000007 Installation Of Transformer At Sabon Gari T/Wada B/Gwari	9,559,077.54	
34001001/23020103/14000008 Maintenance Of Electrification	42,637,994.06	
34001001/23020103/14000013 Additional Unit Of Transformer At Secretariat	2,858,169.00	
34001001/23020103/14000014 Provision For Solar Home System	11,400,911.86	
34001001/23020103/14000015 Purchase And Installation Of Solar Inverter	9,000,000.00	
34001001/23020114/14000048 Construction Of Sub Station ITC/Tdn At Dawakin Basa		2,912,725.00
34001001/23020103/14000068 Installation of transformer at tudun wada sabon gari birnin		9,008,023.75
34001001/23020103/14000069 Electrification project at ung dangado tabanni ward		14,148,000.00
34001001/23020103/14000070 Electrification project at gwandara dogon dawa		4,953,834.20
34001001/23020103/14000071 Electrification project at wusan kutemeshi ward		14,900,145.00
34001001/23020103/14000072 Electrification project at kanawa kutemeshi ward		19,953,594.38
34001001/23020103/14000073 Extension of electrification at gwandan mai gyada kazage war		11,691,204.00
34001001/23020103/14000074 Electrification project at kungi/tukuga randagi ward		29,900,844.44
34001001/23020103/14000075 Construction Of Feeder Rd At Katakaki Kakangi Ward		6,840,500.00
34001001/23020103/14000076 Regular Maintenance of Electricity		54,773,429.29
34001001/23020103/14000077 Construction of solar street light along lagos road to emirs		1,171,331.00
34001001/23020103/14000079 Maintenance of Electrification (general) @ 11 Wards	42,507,050.30	36,914,000.00
34001001/23010119/14000080 Purchase/Installation of Generator Mikano for LG Secretariat	9,486,160.00	
34001001/23020114/17000083 Construction Of Bridge At Maro (Ongoing)		1,300,000.00
34001001/23020114/17000093 Construction Of Drainage At Layin Salisu Yaro Bagoma (Ongoing)		1,150,000.00
34001001/23020114/17000095 Construction of bridge across 11 wards		2,030,249.75
34001001/23020114/17000096 Construction Of Culverts At Various Locations	29,969,311.82	980,000.00
34001001/23020114/17000102 Construction Of Drainages At Different Location B/Gwari	66,988,879.97	
Total	253,221,450.64	216,811,630.81
Note 24 - Road		
34001001/23020114/17000002 Construction Of Semi Bridges At Different Location At B/Gwari	14,679,999.10	
34001001/23020114/17000023 Construction Of Ashphaltic Rd Phase III At Imam Galadima		55,128,480.40
34001001/23020114/17000027 Construction of bridge at bagoma street (ongoing)		2,537,812.50
34001001/23020114/17000031 Construction of asphaltic township road phase II at Gss bago		91,175,929.79
34001001/23020114/17000068 Construction Of Bridge At Kuyello Street (Ongoing)		2,992,135.00
34001001/23020114/17000094 Construction Of Township Roads	213,097,427.40	69,350,000.00
34001001/23020114/17000101 Construction Of Drainage At Mando Rd B/Gwari	7,851,319.67	
Total	235,628,746.17	221,184,357.69

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 29 - Net Cash Flow From Investment Activities by Sector:		
Capital Expenditure by Administrative Sector	322,652,649.81	233,204,165.48
Capital Expenditure by Economic Sector	666,631,050.96	554,214,101.57
Capital Expenditure by Social Sector	287,988,846.38	131,461,359.60
Total	1,277,272,547.15	918,879,626.65
Note 29A - Net Cash Flow From Investment Activities by Economic:		
Purchase of Fixed Assets General	190,463,502.02	118,084,307.66
Construction and Provision of Fixed Assets General	836,391,581.55	643,221,679.79
Rehabilitation and Repairs of Fixed Assets General	136,344,465.30	86,504,077.20
Preservation of the Environment General	22,322,141.00	
Acquisition of Non Tangible Assets	91,750,857.28	71,069,562.00
Total - 29A	1,277,272,547.15	918,879,626.65
Note 29B - Net Cash From Investing Activities by Location:		
Kute-mashi Ward	58,284,660.86	131,643,239.17
Tabanni Ward	53,454,253.04	35,779,490.00
Randagi Ward	67,710,121.47	29,900,844.44
M/Gari Ward	149,026,159.42	105,821,658.48
M/Gari II Ward	461,557,050.49	299,584,610.51
M/Gari III Ward	211,689,142.35	106,155,762.89
Kazagi Ward	72,607,305.88	49,026,939.06
Kakanagi Ward	50,909,152.29	14,879,695.00
Gayam	51,547,816.00	32,140,000.00
Kuyello	53,557,694.05	66,716,827.90
Dogon Dawa Ward	46,929,191.30	47,230,559.20
Total - 29B	1,277,272,547.15	918,879,626.65
Note 36 - BTL Receipts		
25001001/12150001 Withholding Taxes due to FIRS	9,413,000.00	
25001001/12150002 VAT due to FIRS	13,318,431.64	
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	13,293,080.06	9,647,583.82
25001001/12150004 Union Deductions	6,671,850.00	18,416,205.02
25001001/12150005 Deposits	1,969,900.00	
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	8,707,405.74	1,338,000.00
25001001/12150008 10% Contract Retention Fee	2,081,497.00	21,518,944.06
25001001/12150009 SIGMA Pension Deduction	47,513,845.67	
25001001/12150010 WHT to due BIR	3,533,393.58	3,553,393.58
25001001/12150012 NULGE Deduction	6,453,399.79	3,118,900.06
25001001/12150013 MHWU Deductions	9,759,659.03	
25001001/12150015 Party Deduction	2,045,000.00	
25001001/12150016 Monthly Repayment by Staff Of LG	6,900,000.00	1,175,265.10
25001001/12150023 Council Loan Deduction	23,053,526.21	

Notes To Cashflow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
25001001/12150026 NULGE Loans	2,603,249.64	3,051,976.00
25001001/12150028 Motor Vehicle Loan Deduction	1,100,000.00	
25001001/12150030 Refund of Unclaimed Salary	1,843,111.23	
25001001/12150032 NUT Deduction		2,597,410.83
25001001/12150034 NUT Endwell		9,500,000.00
25001001/12150036 National Housing Fund	8,984,252.24	
25001001/12150037 Personnel Emolument (PAYG)	5,081,231.77	
25001001/12150039 AOP Shawn		306,568.28
Total	174,325,833.60	74,224,246.75
Note 37 - Below the Line Payments		
25001001/22080000 With-Holding Taxes due to FIRS	9,413,000.00	
25001001/22080002 VAT due to FIRS	13,318,431.64	
25001001/22080003 Unions Deductions	13,293,080.06	9,647,583.82
25001001/22080004 PAYE Deductions Remittances to BIR	6,671,850.00	18,416,205.02
25001001/22080005 Deposits	1,969,900.00	
25001001/22080006 Loans deduction for Salary Other Deduction for payroll	8,707,405.74	1,338,000.00
25001001/22080008 10% Contract Retention Charges	2,081,497.00	21,518,944.06
25001001/22080009 SIGMA Pension	47,513,845.67	
25001001/22080010 WHT to due BIR	3,533,393.58	3,553,393.58
25001001/22080012 NULGE Deduction	6,453,399.79	3,118,900.06
25001001/22080013 MHWU Deduction	9,759,659.03	
25001001/22080015 Party Deduction	2,045,000.00	
25001001/22080016 Monthly Repayment by Staff of LG	6,900,000.00	1,175,265.10
25001001/22080023 Council Loan Deduction	23,053,526.21	
25001001/22080026 NULGE Loans	2,603,249.64	3,051,976.00
25001001/22080028 Motor Vehicle Loan Deduction	1,100,000.00	
25001001/22080030 Refund of Unclaimed Salary	1,843,111.23	
25001001/22080032 NUT Deduction		2,597,410.83
25001001/22080034 NUT Endwell		9,500,000.00
25001001/22080036 National Housing Fund	8,984,252.24	
25001001/22080037 Personnel Emolument (PAYG)	5,081,231.77	
25001001/22080039 AOP Shawn Deduction		306,568.28
Total	174,325,833.60	74,224,246.75
Note 38 - Closing Balance		
25001001/31010101 Main Bank - Unity Bank	22,962.56	275,051,490.30
25001001/31010109 Capital Expenditure Account - Unity Bank	27,195,688.39	151,062,580.77
25001001/31010118 Recurrent Exp Acct - Unity Bank	87,203,845.46	9,518,895.31
Sub Total: Cash and Bank	114,422,496.41	435,632,966.38
Total Consolidated Cash & Bank Balances	114,422,496.41	435,632,966.38

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual 2019	Actual 2018
Note 39 - Treasuries and Banks	₦	₦
Main Bank - Unity Bank	22,962.56	275,051,490.30
Capital Expenditure Account - Unity Bank	27,195,688.39	151,062,580.77
Recurrent Exp Acct - Unity Bank	87,203,845.46	9,518,895.31
Total	114,422,496.41	435,632,966.38
Note 40 - Investments		
Kachia Ginger Company	250,000.00	250,000.00
Ikara Food Processing Company	383,000.00	383,000.00
Urban Development Bank	500,000.00	500,000.00
Flour Mills Ltd - Lagos	1,310,217.00	1,310,217.00
Nigeria Universal Bank	1,000,000.00	1,000,000.00
Makarfi Sugar Industry	1,000,000.00	1,000,000.00
Intercity (Unity) Bank Plc	5,000,000.00	5,000,000.00
NUB Int'l (First Inland) Bank Plc	2,000,000.00	2,000,000.00
Global Bank Plc	500,000.00	500,000.00
Fisrt Atlantic Bank Plc	500,000.00	500,000.00
Total	12,443,217.00	12,443,217.00
Note 41 - Advances		
Note 42 - Consolidated Revenue Fund		
Opening Balance	435,632,966.38	56,470,774.28
Add/(Less) Net Recurrent Surplus/(Deficit)	321,210,469.97	(379,162,192.10)
Closing Balance	114,422,496.41	435,632,966.38
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-
Note 44 - Other Funds	12,443,217.00	12,443,217.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
Note 50 – Licenses							
Radio/Television Station License			150,000.00	150,000.00	150,000.00-		
Total			150,000.00	150,000.00	150,000.00-		
Note 51 - Rates							
Shops And Kiosk Rates			2,204,027.00	2,204,027.00	2,204,027.00-		
Land use Charges (Private and Commercial Property)			11,659,881.00	11,659,881.00	11,659,881.00-		
Total			13,863,908.00	13,863,908.00	13,863,908.00-		
Note 52 - Fees							
Naming Of Street Registration Fees			250,000.00	250,000.00	250,000.00-		
Fee Structure For Outdoor Installation And Advert			2,500,000.00	2,500,000.00	2,500,000.00-		
Right Of Occupancy In Local Government Areas			3,000,000.00	3,000,000.00	3,000,000.00-		
Marriage Birth And Registration Fees			1,500,000.00	1,500,000.00	1,500,000.00-		
On And Off Liquor Fees			350,000.00	350,000.00	350,000.00-		
Slaughter Slab Fees			650,000.00	650,000.00	650,000.00-		
Merriment And Road Closure Levies			300,000.00	300,000.00	300,000.00-		
Public Convenience Sewage And Refuse Disposal Fee			250,000.00	250,000.00	250,000.00-		
Fee Structure For Masts			3,870,223.00	3,870,223.00	3,870,223.00-		
Other Levies And Fees			3,500,000.00	3,500,000.00	3,500,000.00-		
Total			16,170,223.00	16,170,223.00	16,170,223.00-		
Note 53 - Fines							
Fine on Obstruction/Wrong Parking Charges			500,000.00	500,000.00	500,000.00-		
Total			500,000.00	500,000.00	500,000.00-		
Note 55 - Earnings							
Earning from Motor Park			7,450,320.00	7,450,320.00	7,450,320.00-		
Total			7,450,320.00	7,450,320.00	7,450,320.00-		
Note 63 - Employee Compensation							
Department of Admin and Finance	202,480,572.84	234,697,254.90	234,797,254.00	234,797,254.00	99,999.10+	246,537,116.00	258,863,972.00
Department of Primary Health Care	142,704,991.07	129,794,251.51	129,809,917.00	129,809,917.00	15,665.49+	136,300,412.00	143,115,433.00
Contribution to Primary Education And Social Development	353,967,712.54	439,455,010.90	439,622,083.00	439,622,083.00	167,072.10+	461,603,187.00	484,683,346.00
Total	699,153,276.45	803,946,517.31	804,229,254.00	804,229,254.00	282,736.69+	844,440,715.00	886,662,751.00
Note 64 - Social Benefits							
10% Contribution to Pension Fund	150,425,762.46	227,907,556.71	122,322,582.00	228,808,742.00	901,185.29+	128,438,711.00	134,860,646.00
Pension Arrears		45,375,805.01		46,114,972.00	739,166.99+		
Total	150,425,762.46	273,283,361.72	122,322,582.00	274,923,714.00	1,640,352.28+	128,438,711.00	134,860,646.00

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
Note 65 - Overhead Cost	₦	₦	₦	₦	₦	₦	₦
Department of Admin And Finance	359,976,636.76	720,261,777.55	722,567,080.00	722,567,080.00	2,305,302.45+	758,695,432.00	796,630,202.00
Department of Agriculture & Forestry	200,000.00	3,450,000.00	3,715,000.00	3,715,000.00	265,000.00+	3,900,750.00	4,095,787.00
Department of Works and Infrastructure	12,708,925.86	8,515,453.99	9,046,000.00	9,046,000.00	530,546.01+	9,498,300.00	9,973,215.00
Department of Education And Social Development	39,961,404.00	101,428,617.63	102,666,850.00	102,666,850.00	1,238,232.37+	107,800,192.00	113,190,200.00
Department of Primary Health Care		35,745,188.37	35,991,492.00	35,991,492.00	246,303.63+	37,791,066.00	39,680,619.00
Total	412,846,966.62	869,401,037.54	873,986,422.00	873,986,422.00	4,585,384.46+	917,685,740.00	963,570,023.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement Of Outstanding Recurrent Liability	4,204,865.70	1,905,000.00	2,000,000.00	2,000,000.00	95,000.00+	2,100,000.00	2,205,000.00
Total	4,204,865.70	1,905,000.00	2,000,000.00	2,000,000.00	95,000.00+	2,100,000.00	2,205,000.00
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS		9,413,000.00			9,413,000.00+		
VAT due to FIRS		13,318,431.64			13,318,431.64+		
PAYE Taxes due to State Board of Internal Revenue	9,647,583.82	13,293,080.06			13,293,080.06+		
Union Deductions	18,416,205.02	6,671,850.00			6,671,850.00+		
Deposits		1,969,900.00			1,969,900.00+		
Loans deduction for Salary Other Deduction for payroll	1,338,000.00	8,707,405.74			8,707,405.74+		
10% Contract Retention Fee	21,518,944.06	2,081,497.00			2,081,497.00+		
SIGMA Pension Deduction		47,513,845.67			47,513,845.67+		
WHT to due BIR	3,553,393.58	3,533,393.58			3,533,393.58+		
NULGE Deduction	3,118,900.06	6,453,399.79			6,453,399.79+		
MHWU Deductions		9,759,659.03			9,759,659.03+		
Party Deduction		2,045,000.00			2,045,000.00+		
Monthly Repayment by Staff Of LG	1,175,265.10	6,900,000.00			6,900,000.00+		
Council Loan Deduction		23,053,526.21			23,053,526.21+		
NULGE Loans	3,051,976.00	2,603,249.64			2,603,249.64+		
Motor Vehicle Loan Deduction		1,100,000.00			1,100,000.00+		
Refund of Unclaimed Salary		1,843,111.23			1,843,111.23+		
NUT Deduction	2,597,410.83						
NUT Endwell	9,500,000.00						
National Housing Fund		8,984,252.24			8,984,252.24+		
Personnel Emolument (PAYG)		5,081,231.77			5,081,231.77+		
AOP Shawn	306,568.28						
Total	74,224,246.75	174,325,833.60			174,325,833.60+		
Note 68 - Below the Line Payments							
With-Holding Taxes due to FIRS		9,413,000.00			9,413,000.00-		
VAT due to FIRS		13,318,431.64			13,318,431.64-		
Unions Deductions	9,647,583.82	13,293,080.06			13,293,080.06-		
PAYE Deductions Remittances to BIR	18,416,205.02	6,671,850.00			6,671,850.00-		
Deposits		1,969,900.00			1,969,900.00-		

Notes To Statement Of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
Loans deduction for Salary Other Deduction for payroll	1,338,000.00	8,707,405.74			8,707,405.74-		
10% Contract Retention Charges	21,518,944.06	2,081,497.00			2,081,497.00-		
SIGMA Pension		47,513,845.67			47,513,845.67-		
WHT to due BIR	3,553,393.58	3,533,393.58			3,533,393.58-		
NULGE Deduction	3,118,900.06	6,453,399.79			6,453,399.79-		
MHWU Deduction		9,759,659.03			9,759,659.03-		
Party Deduction		2,045,000.00			2,045,000.00-		
Monthly Repayment by Staff of LG	1,175,265.10	6,900,000.00			6,900,000.00-		
Council Loan Deduction		23,053,526.21			23,053,526.21-		
NULGE Loans	3,051,976.00	2,603,249.64			2,603,249.64-		
Motor Vehicle Loan Deduction		1,100,000.00			1,100,000.00-		
Refund of Unclaimed Salary		1,843,111.23			1,843,111.23-		
NUT Deduction	2,597,410.83						
NUT Endwell	9,500,000.00						
National Housing Fund		8,984,252.24			8,984,252.24-		
Personnel Emolument (PAYG)		5,081,231.77			5,081,231.77-		
AOP Shawn Deduction	306,568.28						
Total	74,224,246.75	174,325,833.60			174,325,833.60-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
Note 71 - General Public Services	₦	₦	₦	₦	₦	₦	₦
25001001/23030101/13000001 Fencing of local government staff quarters	5,500,000.00						
25001001/23020101/13000002 Upgrading of local government secretariat fence at birmin g	19,918,869.50						
25001001/23030121/13000012 Rehabilitation of guest house at kakangi (ongoing)	2,168,995.00						
25001001/23020101/13000027 Construction Of Shopping Complex At B/Gwari (Ongoing)	100,228,708.72					52,303,297.00	52,303,297.00
25001001/23010114/13000034 Purchase of laptop computers	1,800,000.00						
25001001/23010112/13000036 Furnishing of local offices /Budget Department	5,874,850.20						
25001001/23010105/13000037 Purchase of official vehicles	23,738,980.06						
25001001/23010105/13000038 purchase of 406 peogot for local Govt administrator (faily	2,904,200.00						
25001001/23050101/13000039 Assistance to Community Development Projects	21,631,490.00	20,037,257.30	20,680,000.00	20,680,000.00	642,742.70+	27,680,000.00	27,680,000.00
25001001/23050101/13000040 Settlement of capital liabilities	41,636,622.00	31,787,735.58	31,887,104.00	31,887,104.00	99,368.42+	40,000,000.00	40,000,000.00
25001001/23020118/13000041 Refund to Kaduna State Govt - Construction of infrastructure		106,440,972.08		106,486,160.00	45,187.92+		
25001001/23020101/13000042 Construction of Legislative Chambers/Offices and Furnishing		58,170,300.00		58,500,000.00	329,700.00+		
25001001/23010105/13000043 Purchase of Hilux Toyota for Local Govt		10,500,000.00		19,000,000.00	8,500,000.00+		
25001001/23020101/13000044 Upgrading of Local Govt Central Store/Stirling Store @ B/Gwa		9,496,200.00		10,000,000.00	503,800.00+		
25001001/23020101/13000045 Construction Of Legislative Chamber At Birnin Gwari						20,000,000.00	20,000,000.00
25001001/23010101/13000049 Purchase /Acquisition Of Land		2,483,308.85	2,897,342.00	2,897,342.00	414,033.15+	150,000,000.00	150,000,000.00
25001001/23010128/13000050 Provision Of Facilities For Security Agencies		29,157,700.00	30,000,000.00	30,000,000.00	842,300.00+		
25001001/23010123/13000051 Purchase Of Fire Fitting Truck						10,000,000.00	10,000,000.00
25001001/23010129/13000052 Purchase Of Information Equipments		1,982,375.00	2,000,000.00	2,000,000.00	17,625.00+		
25001001/23010113/13000053 Purchase Of Laptop Computers		1,640,000.00	2,000,000.00	2,000,000.00	360,000.00+	2,000,000.00	2,000,000.00
25001001/23020118/13000054 Purchase Of Lightening Equipments		500,000.00	500,000.00	500,000.00			
25001001/23010112/13000055 Purchase Of Office Furniture		9,297,389.00	10,208,700.00	10,208,700.00	911,311.00+	10,208,700.00	10,208,700.00
25001001/23030118/13000056 Rehabilitation Of Military Base At Dogon Dawa (Ongoing)		2,348,140.00	2,548,066.00	2,548,066.00	199,926.00+	2,548,066.00	2,548,066.00
25001001/23030124/13000058 Upgrading Of Market/ Motor Parks						5,000,000.00	5,000,000.00
25001001/23020112/13000059 Upgrading Of Town Hall/Furnishing At Birnin Gwari		8,911,272.00	9,000,000.00	9,000,000.00	88,728.00+	3,000,000.00	3,000,000.00
34001001/23050101/13000001 Shawn II Programe		2,887,867.20	3,000,000.00	3,000,000.00	112,132.80+	3,150,000.00	3,307,500.00
Total	225,402,715.48	295,640,517.01	114,721,212.00	308,707,372.00	13,066,854.99+	325,890,063.00	326,047,563.00
Note 74 - Economic Affairs							
15001001/23020113/01000004 Construction Of Slaughter Slab At Various Locations		14,047,816.00		15,000,000.00	952,184.00+	20,000,000.00	20,000,000.00
15001001/23010127/01000005 Purchase Of Irrigation Pumps		9,910,000.00	10,000,000.00	10,000,000.00	90,000.00+		
15001001/23010127/01000006 Purchase Of Agric Equipments		21,648,000.00	22,000,000.00	22,000,000.00	352,000.00+	20,000,000.00	20,000,000.00
15001001/23010127/01000020 Purchase of agric equipments / inputs	31,140,000.00						
15001001/23020113/01000021 Construction of slaughter slabs	5,919,774.00						
34001001/23020103/14000068 Installation of transformer at tudun wada sabon gari birnin	9,008,023.75						
34001001/23020103/14000069 Electrification project at ung dangado tabanni ward	14,148,000.00						
34001001/23020103/14000070 Electrification project at gwandara dogon dawa	4,953,834.20						
34001001/23020103/14000071 Electrification project at wusan kutemeshi ward	14,900,145.00						
34001001/23020103/14000072 Electrification project at kanawa kutemeshi ward	19,953,594.38						
34001001/23020103/14000073 Extension of electrification at gwandan mai gyada kazage war	11,691,204.00						
34001001/23020103/14000074 Electrification project at kungi/ukuga randagi ward	29,900,844.44						
34001001/23020103/14000075 Construction Of Feeder Rd At Katakaki Kakangi Ward	6,840,500.00						
34001001/23020103/14000076 Regular Maintenance of Electricity	54,773,429.29						
34001001/23020103/14000077 Construction of solar street light along lagos road to emirs	1,171,331.00						
34001001/23020103/14000079 Maintenance of Electrification (general) @ 11 Wards	36,914,000.00	42,507,050.30		43,000,000.00	492,949.70+		
34001001/23010119/14000080 Purchase/Installation of Generator Mikano for LG Secretariat		9,486,160.00		10,000,000.00	513,840.00+		
34001001/23020114/17000078 Construction Of Bridge At Ung Saidu (Ongoing)						2,800,000.00	2,800,000.00

Notes to Statement of Capital Development Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000079 Construction Of Bridge At Dogon Sarki (Ongoing)						3,400,000.00	3,400,000.00
34001001/23020114/17000080 Construction Of Bridge At Old Birnin Gwari (Ongoing)						2,712,000.00	2,712,000.00
34001001/23020114/17000081 Construction Of Bridge At Tudun Wada B/Gwari (Ongoing)						3,800,000.00	3,800,000.00
34001001/23020114/17000082 Construction Of Bridge At Ung Dangado (Ongoing)						3,800,000.00	3,800,000.00
34001001/23020114/17000083 Construction Of Bridge At Maro (Ongoing)	1,300,000.00					3,800,000.00	3,800,000.00
34001001/23020114/17000084 Construction Of Drainage At Wake Rd (Ongoing)						750,000.00	750,000.00
34001001/23020114/17000085 Construction Of Drainage At Shuraihu Mohd St (Ongoing)						750,000.00	750,000.00
34001001/23020114/17000086 Construction Of Drainage At Gayam Village (Ongoing)						900,000.00	900,000.00
34001001/23020114/17000087 Construction Of Drainage At Maganda Rd Mg1 (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000088 Construction Of Drainage At Ung Ali Gado (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000089 Construction Of Drainage At Tudun Wada Mg1(Ongoing)						650,000.00	650,000.00
34001001/23020114/17000090 Construction Of Drainage At Randagi Town (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000091 Construction Of Drainage At Danja Mai Burodi (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000092 Construction Of Drainage At Tashan Kadanya (Ongoing)						800,000.00	800,000.00
34001001/23020114/17000093 Construction Of Drainage At Layin Salisu Yaro Bagoma (Ongoin)	1,150,000.00					1,200,000.00	1,200,000.00
34001001/23020114/17000094 Construction Of Township Roads	69,350,000.00	213,097,427.40	213,962,466.00	213,962,466.00	865,038.60+		
34001001/23020114/17000095 Construction of bridge across 11 wards	2,030,249.75						
34001001/23020114/17000096 Construction Of Culverts At Various Locations	980,000.00	29,969,311.82	30,000,000.00	30,000,000.00	30,688.18+	60,000,000.00	60,000,000.00
34001001/23020114/17000098 Construction Of Ashpalt Rd Phase II At Gss Bagoma - Hayin						41,000,000.00	41,000,000.00
34001001/23020114/17000099 Construction Of Ashpalt Rd Phase I At Birnin Gwari						34,000,000.00	34,000,000.00
34001001/23020114/17000100 Construction Of Ashphaltic Township Rd 5.6Km Phase I At Danyaya Ba						33,409,167.00	33,409,167.00
34001001/23020114/17000101 Construction Of Drainage At Mando Rd B/Gwari		7,851,319.67	8,000,000.00	8,000,000.00	148,680.33+	8,000,000.00	8,000,000.00
34001001/23020114/17000102 Construction Of Drainages At Different Location B/Gwari		66,988,879.97	67,699,708.00	67,699,708.00	710,828.03+	330,000,000.00	330,000,000.00
Total	316,124,929.81	415,505,965.16	351,662,174.00	419,662,174.00	4,156,208.84+	574,371,167.00	574,371,167.00
Note 76 - Housing and Community Development							
34001001/23020124/06000006 Upgrading of markets /motor parks	9,699,706.40						
34001001/23020118/06000007 Upgrading of town hall /furnishing	4,800,300.00						
34001001/23030101/06000008 Renovation Of Local Govt Staff Quarters		59,858,801.80	15,579,858.00	60,579,858.00	721,056.20+	15,000,000.00	15,000,000.00
34001001/23020101/06000009 Upgrading of ESD & Agric Dept @ Secretariat		16,486,120.00		17,000,000.00	513,880.00+		
34001001/23020114/09000006 Construction Of Drainage At Imam Rd (Ongoing)	2,513,231.00					2,592,176.00	2,592,176.00
34001001/23020114/09000007 Constr Of Drainage English Bond At Ubale Welder (Ongoing)	1,754,200.18					2,500,000.00	2,500,000.00
34001001/23020114/09000008 Construction Of Drainage At Babawo Street (Ongoing)						1,122,347.00	1,122,347.00
34001001/23020114/09000000 Constr Of Drainage At Abdullahi Nabara Street (Ongoing)						2,501,125.00	2,501,125.00
34001001/23020114/09000010 Construction Of Drainage At Behind Hajiya House (Ongoing)						1,267,073.00	1,267,073.00
34001001/23020114/09000011 Construction of drainages	51,963,801.49						
34001001/23020105/10000001 Constr/Maint Of Borehole @ Different Locations @ B-Gwari		27,106,502.20	27,500,000.00	27,500,000.00	393,497.80+	27,500,000.00	27,500,000.00
34001001/23020105/10000002 Construction Of Earth Dams						30,000,000.00	30,000,000.00
34001001/23020105/10000005 Construction of Borehole @ 11 Wards		25,835,746.95		26,000,000.00	164,253.05+		
34001001/23020105/10000031 Construction of borehole across 11 wards	8,427,100.00						
34001001/23020103/14000002 Electrification Project At Gwanda Mai Gyada Kazage Ward						12,000,000.00	12,000,000.00
34001001/23020103/14000003 Installation Of Solar Street Light At Local Govt Secretariat		28,813,896.09	29,000,000.00	29,000,000.00	186,103.91+	24,000,000.00	24,000,000.00
34001001/23020103/14000006 Construction of electrification project sub station at jiba	4,183,750.00						
34001001/23020103/14000007 Installation Of Transformer At Sabon Gari T/Wada B/Gwari		9,559,077.54	10,000,000.00	10,000,000.00	440,922.46+	10,000,000.00	10,000,000.00
34001001/23020103/14000008 Maintainance Of Electrification		42,637,994.06	42,880,419.00	42,880,419.00	242,424.94+	42,880,419.00	42,880,419.00
34001001/23020103/14000012 Maintainance Of Electr at Farin Ruwa Dogondawa Kuye						4,948,493.00	4,948,493.00

Notes to Statement of Capital Development Fund – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000013 Additional Unit Of Transformer At Secretariate		2,858,169.00	2,958,169.00	2,958,169.00	100,000.00+	2,958,169.00	2,958,169.00
34001001/23020103/14000014 Provision For Solar Home System		11,400,911.86	12,750,000.00	12,750,000.00	1,349,088.14+		
34001001/23020103/14000015 Purchase And Installation Of Solar Inverter		9,000,000.00	9,000,000.00	9,000,000.00			
34001001/23020114/14000046 Construction Of Sub Station At Jiba Kazage Ward						4,212,000.00	4,212,000.00
34001001/23020114/14000047 Construction Of Sub Station Itc/Tdn At Kungi						2,000,000.00	2,000,000.00
34001001/23020114/14000048 Construction Of Sub Station Itc/Tdn At Dawakin Basa	2,912,725.00					3,000,000.00	3,000,000.00
34001001/23020114/17000001 Construction Of Feeder Rd At Birnin Gwari						75,000,000.00	75,000,000.00
34001001/23020114/17000002 Constr Of Semi Bridges At Different Location At B/Gwari		14,679,999.10	15,000,000.00	15,000,000.00	320,000.90+	15,000,000.00	15,000,000.00
34001001/23020114/17000023 Construction Of Ashphaltic Rd Phase III At Imam Galadima	55,128,480.40					31,250,002.00	31,250,002.00
34001001/23020114/17000024 Construction of drainage at maganda town (ongoing)						7,500,000.00	7,500,000.00
34001001/23020114/17000027 Construction of bridge at bagoma street (ongoing)	2,537,812.50						
34001001/23020114/17000030 Construction of bridge at danmasani street (ongoing)						1,700,000.00	1,700,000.00
34001001/23020114/17000031 Construction of asphaltic township road phase II at Gss bago	91,175,929.79						
34001001/23020114/17000042 Construction of bridge at rafin sarkin pawa (ongoig)						700.00	700.00
34001001/23020114/17000059 Construction Of Bridge At Rafin Gora Nasarawa (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000068 Construction Of Bridge At Kuyello Street (Ongoing)	2,992,135.00					3,200,000.00	3,200,000.00
34001001/23020114/17000075 Construction Of Feeder Rd At Katakaki Kakangi Ward						15,000,000.00	15,000,000.00
Total	238,089,171.76	248,237,218.60	164,668,446.00	252,668,446.00	4,431,227.40+	337,782,504.00	337,782,504.00
Note 77 - Health							
25001001/23050101/04000002 Contribution To Phc /Free Medical And Surgical Services	7,801,450.00	29,900,000.00	29,997,000.00	29,997,000.00	97,000.00+	3,000,000.00	3,000,000.00
21001001/23010106/04000002 Fencing Of Primary School S At Bimin Gwari						35,000,000.00	35,000,000.00
21001001/23050101/04000003 Food And Nutrition		2,152,474.20	3,000,000.00	3,000,000.00	847,525.80+		
21001001/23010107/04000004 Purchase Of health And Medical Equipments		9,847,275.00	10,000,000.00	10,000,000.00	152,725.00+	10,000,000.00	10,000,000.00
21001001/23040105/04000005 Refuse Evacuation/ Waste Management		17,900,000.00	18,000,000.00	18,000,000.00	100,000.00+		
21001001/23020106/04000006 Reh /Repairs Of Health Clinics And Furnishing At 11 Wards		20,879,754.89	21,112,896.00	21,112,896.00	233,141.11+	18,000,000.00	18,000,000.00
21001001/23040105/04000007 Purchase Of Modern Dustbin		4,422,141.00	5,000,000.00	5,000,000.00	577,859.00+		
Total	7,801,450.00	85,101,645.09	87,109,896.00	87,109,896.00	2,008,250.91+	66,000,000.00	66,000,000.00
Note 79 - Education							
17001001/23020105/04000001 Renovation of PHC at kuyello (ongoing)	1,258,100.00						
17001001/23010122/04000002 Purchase Medical Equipments	8,890,953.40						
17001001/23010122/04000003 Purchase of Modern dustbins	2,999,800.00						
17001001/23020124/05000004 Purchase / procurement of teaching and learning materials	34,865,324.00						
17001001/23020118/05000009 Construction Of Skill Acquisition Center At Randagi Kuyello						30,000,000.00	30,000,000.00
17001001/23010112/05000010 Purchase Of Furniture For Primary Schools		29,972,477.00	30,000,000.00	30,000,000.00	27,523.00+	30,000,000.00	30,000,000.00
17001001/23010124/05000011 Purchase Of Home Economic Materials		9,960,738.40	10,000,000.00	10,000,000.00	39,261.60+	10,000,000.00	10,000,000.00
17001001/23010124/05000012 Purchase /Procurement Of Teaching Aid/Learning Materials		34,714,506.77	35,000,004.00	35,000,004.00	285,497.23+	35,000,004.00	35,000,004.00
17001001/23030106/05000013 Renovation Of L.E..A Primary School At Kanawan Mai Daji						800,000.00	800,000.00
17001001/23030106/05000014 Renovation Of L.E..A Primary School At Kunun Gaiya						5,500,000.00	5,500,000.00
17001001/23030106/05000015 Renovation Of L.E..A Primary School At Masanawa Randagi						1,400,000.00	1,400,000.00
17001001/23030106/05000016 Renovation Of L.E..A Primary School At Takama						2,045,062.00	2,045,062.00
17001001/23030101/05000017 Renovation Of Nysc Quarters At B/Gwari						6,000,000.00	6,000,000.00
17001001/23030106/05000018 Renovation Of Primary Schools At Birnin Gwari 11 Wards		37,500,000.00	37,500,000.00	37,500,000.00		37,500,000.00	37,500,000.00
17001001/23050101/05000019 Provision Of Vocational And Skill Development		4,985,523.00	5,000,000.00	5,000,000.00	14,477.00+		
17001001/23020107/05000020 Constr Of 1 Block Of 2 Classroom With Office At B-Gwari 11 W		75,715,992.62	76,129,947.00	76,129,947.00	413,954.38+	20,706,805.00	20,706,805.00
17001001/23030106/05000080 Renovation of L.E.A primary school at kanawa maidaji (ongoin	547,200.00						

Notes to Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23020106/05000081 Construction Of 2No Classroom At Chakwarba (Ongoing)	1,199,831.00	1,923,507.50	1,953,600.00	1,953,600.00	30,092.50+	1,953,600.00	1,953,600.00
17001001/23020106/05000083 Renovation of L.E.A primary school at kunun gaiya (ongoing)	1,000,000.00						
17001001/23020106/05000084 Renovation of Primary Schools	48,066,277.02						
17001001/23020106/05000085 construction of block of classrooms at bimn gwari	16,558,400.00						
17001001/23010124/05000086 Purchase of home economic materials and equipments	5,870,200.00						
17001001/23020106/05000087 Renovation of LGEA bimn gwari	4,591,704.18						
17001001/23020106/05000088 Construction Of Auditorium/Laboratory	5,613,570.00	8,000,000.00	8,000,000.00	8,000,000.00		10,000,000.00	10,000,000.00
17001001/23020106/05000090 Renovation of Primary Schools @ 11 Wards		29,062,156.00		30,061,556.00	999,400.00+		
17001001/23010124/05000091 Purchasing of Public Address System @ ESD Dept B/gwari		952,300.00		1,000,000.00	47,700.00+		
17001001/23030106/05000092 Construction Of Primary School At Takama & Lacha						5,056,740.00	5,056,740.00
Total	131,461,359.60	232,787,201.29	203,583,551.00	234,645,107.00	1,857,905.71+	195,962,211.00	195,962,211.00

SCHEDULE OF RECURRENT REVENUE

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin & Finance							
25001001/11010001 Statutory Allocation	1,837,726,167.03	2,300,739,751.00	2,071,128,468.00	2,071,128,468.00	229,611,283.00+		
25001001/11010002 Share of VAT	384,950,087.25	497,857,574.37	445,198,864.00	445,198,864.00	52,658,710.37+		
25001001/11010004 Ecological Fund from FAAC	54,023,903.47						
25001001/11010006 NNPC Refunds		6,405,414.39			6,405,414.39+		
25001001/11000009 Refund From Paris Club	274,611,554.19						
25001001/11010011 Statutory Allocation From State Government			72,455,580.00	72,455,580.00	72,455,580.00-		
25001001/11010013 Exchange Rate Difference	10,278,118.97	3,848,715.93			3,848,715.93+		
25001001/11000019 Share Of Forex Equalization		44,618,762.48			44,618,762.48+		
25001001/11000020 Excess Bank Charges		5,425,411.64			5,425,411.64+		
25001001/11000021 Share Of Good & Value Consideration		18,839,270.37			18,839,270.37+		
Total	2,561,589,830.91	2,877,734,900.18	2,588,782,912.00	2,588,782,912.00	288,951,988.18+		
TAXES							
25001001 - Department of Admin & Finance							
25001001/12100005 Refunds	3,082,859.07	26,863,093.57			26,863,093.57+		
Total	3,082,859.07	26,863,093.57			26,863,093.57+		
LICENSES							
25001001 - Department of Admin & Finance							
25001001/12020005 Radio/Television Station License			150,000.00	150,000.00	150,000.00-		
Total			150,000.00	150,000.00	150,000.00-		
RATES							
25001001 - Department of Admin & Finance							
25001001/12030006 Shops And Kiosk Rates			2,204,027.00	2,204,027.00	2,204,027.00-		
25001001/12030007 Land use Charges (Private and Commercial Property)			11,659,881.00	11,659,881.00	11,659,881.00-		
Total			13,863,908.00	13,863,908.00	13,863,908.00-		
FEES							
25001001 - Department of Admin & Finance							
25001001/12040006 Naming Of Street Registration Fees			250,000.00	250,000.00	250,000.00-		
25001001/12040022 Fee Structure For Outdoor Installation And Advert			2,500,000.00	2,500,000.00	2,500,000.00-		
25001001/12040031 Right Of Occupancy In Local Government Areas			3,000,000.00	3,000,000.00	3,000,000.00-		
25001001/12040043 Marriage Birth And Registration Fees			1,500,000.00	1,500,000.00	1,500,000.00-		
25001001/12040074 On And Off Liquor Fees			350,000.00	350,000.00	350,000.00-		
25001001/12040099 Slaughter Slab Fees			650,000.00	650,000.00	650,000.00-		
25001001/12040100 Merriment And Road Closure Levies			300,000.00	300,000.00	300,000.00-		
25001001/12040101 Public Convenience Sewage And Refuse Disposal Fee			250,000.00	250,000.00	250,000.00-		
25001001/12040102 Fee Structure For Masts			3,870,223.00	3,870,223.00	3,870,223.00-		
25001001/12040104 Other Levies And Fees			3,500,000.00	3,500,000.00	3,500,000.00-		
Total			16,170,223.00	16,170,223.00	16,170,223.00-		

Schedule of Recurrent Revenue – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
FINES							
25001001 - Department of Admin & Finance							
25001001/12050005 Fine on Obstruction/Wrong Parking Charges			500,000.00	500,000.00	500,000.00-		
Total			500,000.00	500,000.00	500,000.00-		
EARNINGS							
25001001 - Department of Admin & Finance							
25001001/12070013 Earning from Motor Park			7,450,320.00	7,450,320.00	7,450,320.00-		
Total			7,450,320.00	7,450,320.00	7,450,320.00-		
REPAYMENTS							
25001001 - Department of Admin & Finance							
25001001/12100005 Refunds	3,082,859.07	26,863,093.57			26,863,093.57+		
Total	3,082,859.07	26,863,093.57			26,863,093.57+		
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin & Finance							
25001001/12150001 Withholding Taxes due to FIRS		9,413,000.00			9,413,000.00+		
25001001/12150002 VAT due to FIRS		13,318,431.64			13,318,431.64+		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	9,647,583.82	13,293,080.06			13,293,080.06+		
25001001/12150004 Union Deductions	18,416,205.02	6,671,850.00			6,671,850.00+		
25001001/12150005 Deposits		1,969,900.00			1,969,900.00+		
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	1,338,000.00	8,707,405.74			8,707,405.74+		
25001001/12150008 10% Contract Retention Fee	21,518,944.06	2,081,497.00			2,081,497.00+		
25001001/12150009 SIGMA Pension Deduction		47,513,845.67			47,513,845.67+		
25001001/12150010 WHT to due BIR	3,553,393.58	3,533,393.58			3,533,393.58+		
25001001/12150012 NULGE Deduction	3,118,900.06	6,453,399.79			6,453,399.79+		
25001001/12150013 MHWU Deductions		9,759,659.03			9,759,659.03+		
25001001/12150015 Party Deduction		2,045,000.00			2,045,000.00+		
25001001/12150016 Monthly Repayment by Staff of LG	1,175,265.10	6,900,000.00			6,900,000.00+		
25001001/12150023 Council Loan Deduction		23,053,526.21			23,053,526.21+		
25001001/12150026 NULGE Loans	3,051,976.00	2,603,249.64			2,603,249.64+		
25001001/12150028 Motor Vehicle Loan Deduction		1,100,000.00			1,100,000.00+		
25001001/12150030 Refund of Unclaimed Salary		1,843,111.23			1,843,111.23+		
25001001/12150032 NUT Deduction	2,597,410.83						
25001001/12150034 NUT Endwell	9,500,000.00						
25001001/12150036 National Housing Fund		8,984,252.24			8,984,252.24+		
25001001/12150037 Personnel Emolument (PAYG)		5,081,231.77			5,081,231.77+		
25001001/12150039 AOP Shawn	306,568.28						
Total	74,224,246.75	174,325,833.60			174,325,833.60+		

SCHEDULE OF PERSONNEL AND OVERHEAD COST

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/21010101 Basic Salary	202,480,572.84	234,697,254.90	234,797,254.00	234,797,254.00	99,999.10+	246,537,116.00	258,863,972.00
Sub Total - Personnel Cost	202,480,572.84	234,697,254.90	234,797,254.00	234,797,254.00	99,999.10+	246,537,116.00	258,863,972.00
25001001/22020101 Local Travel and Transport - Training	4,602,699.20						
25001001/22020102 Local Travel and Transport - Others	8,213,500.00	15,044,067.67	15,097,400.00	15,097,400.00	53,332.33+	15,852,270.00	16,644,883.00
25001001/22020103 International Transport and Travels - Training	1,950,000.00	2,035,000.00	2,100,000.00	2,100,000.00	65,000.00+	2,205,000.00	2,315,250.00
25001001/22020106 Duty Tour Allowance - Civil Servants	1,781,000.00	7,549,000.00	7,551,000.00	7,551,000.00	2,000.00+	7,928,550.00	8,324,977.00
25001001/22020301 Office Stationeries/Computer Consumables	5,522,000.00	8,006,000.00	8,070,000.00	8,070,000.00	64,000.00+	8,473,500.00	8,897,175.00
25001001/22020303 Newspapers		5,945,000.00	6,000,000.00	6,000,000.00	55,000.00+	6,300,000.00	6,615,000.00
25001001/22020305 Printing of Non Security Documents	9,427,500.00	12,521,500.01	12,620,000.00	12,620,000.00	98,499.99+	13,251,000.00	13,913,550.00
25001001/22020306 Printing of Security Documents	2,305,000.00	3,525,900.00	3,540,000.00	3,540,000.00	14,100.00+	3,717,000.00	3,902,850.00
25001001/22020307 Drugs & Medical Supplies		5,633,310.00	5,725,000.00	5,725,000.00	91,690.00+	6,011,250.00	6,311,812.00
25001001/22020502 International Training	997,500.00						
25001001/22020503 Contribution to Training Fund	11,452,022.44						
25001001/22020505 Conferences Seminars & Workshops	585,000.00						
25001001/22020508 Engagement Of Lg Ipsas Budget Consultant		3,990,000.00	4,000,000.00	4,000,000.00	10,000.00+	4,200,000.00	4,410,000.00
25001001/22020601 Security Services		17,819,080.00	18,000,000.00	18,000,000.00	180,920.00+	18,900,000.00	19,845,000.00
25001001/22020604 Security Vote (Including Operations)	4,939,500.00	11,999,000.00	12,000,000.00	12,000,000.00	1,000.00+	12,600,000.00	13,230,000.00
25001001/22020605 Cleaning & Fumigation Services/Up Keeping Of Officials		8,299,000.00	8,308,000.00	8,308,000.00	9,000.00+	8,723,400.00	9,159,570.00
25001001/22020606 Physical Security	165,286,559.10	302,646,239.76	302,715,610.00	302,715,610.00	69,370.24+	317,851,390.00	333,743,960.00
25001001/22020701 Financial Consulting	2,435,000.00	2,980,000.00	3,000,000.00	3,000,000.00	20,000.00+	3,150,000.00	3,307,500.00
25001001/22020711 IPSAS Account Documents		2,591,683.15	2,600,500.00	2,600,500.00	8,816.85+	2,730,525.00	2,867,051.00
25001001/22020901 Bank Charges (Other Than interest)	2,713,398.00	3,404,289.24	3,480,000.00	3,480,000.00	75,710.76+	3,654,000.00	3,836,700.00
25001001/22020902 Insurance for Local Government Property	2,400,000.00	2,900,000.00	3,000,000.00	3,000,000.00	100,000.00+	3,150,000.00	3,307,500.00
25001001/22021001 Entertainment and Hospitality	18,640,000.00	48,499,895.38	48,678,592.00	48,678,592.00	178,696.62+	51,112,521.00	53,668,147.00
25001001/22021002 Honorarium & Sitting Allowance	2,968,000.00	6,640,000.00	6,650,000.00	6,650,000.00	10,000.00+	6,982,500.00	7,331,625.00
25001001/22021003 Publicity Advert & Briefing	3,411,000.00	7,053,478.00	7,103,478.00	7,103,478.00	50,000.00+	7,458,651.00	7,831,584.00
25001001/22021009 Sporting Activities		5,650,000.00	5,700,000.00	5,700,000.00	50,000.00+	5,985,000.00	6,284,250.00
25001001/22021013 Promotion Service Wide		1,220,000.00	1,270,000.00	1,270,000.00	50,000.00+	1,333,500.00	1,400,175.00
25001001/22021014 Annual Budget Expenses and Administration	5,295,000.00	10,995,000.00	11,675,000.00	11,675,000.00	680,000.00+	12,258,750.00	12,871,687.00
25001001/22021034 Elected/Appointed Officials Remuneration Package	24,000,698.00	36,586,883.94	36,646,400.00	36,646,400.00	59,516.06+	38,478,720.00	40,402,656.00
25001001/22021035 Local Government Elections	34,739,500.00						
25001001/22021071 Contribution To Traditional Office Holders	30,709,760.02	47,931,224.99	48,000,000.00	48,000,000.00	68,775.01+	50,400,000.00	52,920,000.00
25001001/22021076 Retirement Bond Redemption Fund	10,414,000.00						
25001001/22021077 Local Government Reform	4,698,000.00	4,884,000.00	5,000,000.00	5,000,000.00	116,000.00+	5,250,000.00	5,512,500.00
25001001/22021078 Statistical Data Collection General	490,000.00	1,160,000.00	1,220,000.00	1,220,000.00	60,000.00+	1,281,000.00	1,345,050.00
25001001/22021079 Logistics And Implementation		132,752,225.41	132,816,100.00	132,816,100.00	63,874.59+	139,456,905.00	146,429,750.00
Sub Total Overhead Cost	359,976,636.76	720,261,777.55	722,567,080.00	722,567,080.00	2,305,302.45+	758,695,432.00	796,630,202.00
Total Recurrent Expenditure	562,457,209.60	954,959,032.45	957,364,334.00	957,364,334.00	2,405,301.55+	1,005,232,548.00	1,055,494,174.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY							
15001001/22020105 Fertilizer Transportation and Handling Charges		220,000.00	225,000.00	225,000.00	5,000.00+	236,250.00	248,062.00

Schedule of Personnel and Overhead Cost– Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
15001001/22020315 Purchase of Seeds		1,290,000.00	1,300,000.00	1,300,000.00	10,000.00+	1,365,000.00	1,433,250.00
15001001/22020316 Purchase Of Veterinary Drugs /Vaccines		450,000.00	500,000.00	500,000.00	50,000.00+	525,000.00	551,250.00
15001001/22021057 Control Animal Disease		1,100,000.00	1,290,000.00	1,290,000.00	190,000.00+	1,354,500.00	1,422,225.00
15001001/22021064 Promotion of Animal Feed Production	200,000.00	390,000.00	400,000.00	400,000.00	10,000.00+	420,000.00	441,000.00
Sub Total Overhead Cost	200,000.00	3,450,000.00	3,715,000.00	3,715,000.00	265,000.00+	3,900,750.00	4,095,787.00
Total Recurrent Expenditure	200,000.00	3,450,000.00	3,715,000.00	3,715,000.00	265,000.00+	3,900,750.00	4,095,787.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/22020201 Electricity Charges	1,656,047.86	2,360,000.00	2,400,000.00	2,400,000.00	40,000.00+	2,520,000.00	2,646,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,814,000.00	2,456,000.00	2,480,000.00	2,480,000.00	24,000.00+	2,604,000.00	2,734,200.00
34001001/22020403 Maintenance of Office Building Residential Qtrs	526,478.00	900,000.00	1,000,000.00	1,000,000.00	100,000.00+	1,050,000.00	1,102,500.00
34001001/22020406 Other maintenance Services	799,400.00	858,000.00	1,000,000.00	1,000,000.00	142,000.00+	1,050,000.00	1,102,500.00
34001001/22020501 Training Staff Dev. And Welfare	90,000.00						
34001001/22020605 Cleaning &Fumigation Services	650,000.00						
34001001/22020801 Motor Vehicle Fuel Cost	200,000.00	500,000.00	600,000.00	600,000.00	100,000.00+	630,000.00	661,500.00
34001001/22020802 Other Transport Equipment Fuel Cost		31,309.79	96,000.00	96,000.00	64,690.21+	100,800.00	105,840.00
34001001/22021001 Refreshment & Meals	215,000.00						
34001001/22021025 NYSC Allowances	2,928,000.00						
34001001/22021047 Overhead to Primary Education	2,000,000.00						
34001001/22021068 Project Monitoring	1,830,000.00	1,410,144.20	1,470,000.00	1,470,000.00	59,855.80+	1,543,500.00	1,620,675.00
Sub Total Overhead Cost	12,708,925.86	8,515,453.99	9,046,000.00	9,046,000.00	530,546.01+	9,498,300.00	9,973,215.00
Total Recurrent Expenditure	12,708,925.86	8,515,453.99	9,046,000.00	9,046,000.00	530,546.01+	9,498,300.00	9,973,215.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT							
17001001/22020302 Books	1,390,000.00						
17001001/22020307 Drugs & Medical Supplies	2,638,000.00						
17001001/22020501 Local Training		6,190,079.71	6,291,000.00	6,291,000.00	100,920.29+	6,605,550.00	6,935,827.00
17001001/22020503 Contribution to Training Fund		13,851,393.92	14,000,000.00	14,000,000.00	148,606.08+	14,700,000.00	15,435,000.00
17001001/22020504 Sustainable Of Mass Literacy Programm	2,674,000.00	2,970,000.00	3,010,000.00	3,010,000.00	40,000.00+	3,160,500.00	3,318,525.00
17001001/22020605 Upkeep of Offices /Cleaning Services/Fumigation Services	2,356,604.00						
17001001/22020609 Bush Clearing along High ways	168,000.00						
17001001/22020708 Medical Consulting	605,000.00						
17001001/22020802 Other Transport Equipment Fuel Cost	540,000.00						
17001001/22021001 Refreshment & Meals		216,500.00	250,000.00	250,000.00	33,500.00+	262,500.00	275,625.00
17001001/22021009 Sporting Activities	5,836,000.00						
17001001/22021018 Women Empowerment Programme		19,889,000.00	19,952,000.00	19,952,000.00	63,000.00+	20,949,600.00	21,997,080.00
17001001/22021021 Special Days/Celebrations	4,586,000.00	17,791,300.00	18,050,500.00	18,050,500.00	259,200.00+	18,953,025.00	19,900,676.00
17001001/22021025 Supplementary Support NYSC		3,605,500.00	3,743,000.00	3,743,000.00	137,500.00+	3,930,150.00	4,126,657.00
17001001/22021042 Scholarship & Award	8,536,000.00	16,241,800.00	16,302,500.00	16,302,500.00	60,700.00+	17,117,625.00	17,973,506.00

Schedule of Personnel and Overhead Cost– Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
17001001/22021047 Overhead to Primary Education		3,547,000.00	3,600,000.00	3,600,000.00	53,000.00+	3,780,000.00	3,969,000.00
17001001/22021054 Community Management of Acute Malnutrition	4,960,300.00	5,903,000.00	6,052,000.00	6,052,000.00	149,000.00+	6,354,600.00	6,672,330.00
17001001/22021056 Trade Fair Exhibition And Show	3,085,000.00	3,810,000.00	3,850,000.00	3,850,000.00	40,000.00+	4,042,500.00	4,244,625.00
17001001/22021057 Control of Animal Diseases	250,000.00						
17001001/22021067 Poverty Alleviation Programme		4,260,000.00	4,300,000.00	4,300,000.00	40,000.00+	4,515,000.00	4,740,750.00
17001001/22021080 Infant and Young Child feeding (IYCF)	2,336,500.00	3,153,044.00	3,265,850.00	3,265,850.00	112,806.00+	3,429,142.00	3,600,599.00
Sub Total Overhead Cost	39,961,404.00	101,428,617.63	102,666,850.00	102,666,850.00	1,238,232.37+	107,800,192.00	113,190,200.00
Total Recurrent Expenditure	39,961,404.00	101,428,617.63	102,666,850.00	102,666,850.00	1,238,232.37+	107,800,192.00	113,190,200.00
21001001 - PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary	142,704,991.07	129,794,251.51	129,809,917.00	129,809,917.00	15,665.49+	136,300,412.00	143,115,433.00
Sub Total - Personnel Cost	142,704,991.07	129,794,251.51	129,809,917.00	129,809,917.00	15,665.49+	136,300,412.00	143,115,433.00
21001001/22020708 Medical And Health Consulting		2,008,000.00	2,010,000.00	2,010,000.00	2,000.00+	2,110,500.00	2,216,025.00
21001001/22021027 Immunization Plus Days (IPDS)		7,383,623.00	7,500,000.00	7,500,000.00	116,377.00+	7,875,000.00	8,268,750.00
21001001/22021047 Overhead Cost Payment To Hospital		19,830,000.00	19,858,992.00	19,858,992.00	28,992.00+	20,851,941.00	21,894,538.00
21001001/22021052 Sustenance Of PHC Services		6,523,565.37	6,622,500.00	6,622,500.00	98,934.63+	6,953,625.00	7,301,306.00
Sub Total Overhead Cost		35,745,188.37	35,991,492.00	35,991,492.00	246,303.63+	37,791,066.00	39,680,619.00
Total Recurrent Expenditure	142,704,991.07	165,539,439.88	165,801,409.00	165,801,409.00	261,969.12+	174,091,478.00	182,796,052.00
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution for Primary Education Funding	353,967,712.54	439,455,010.90	439,622,083.00	439,622,083.00	167,072.10+	461,603,187.00	484,683,346.00
Total	353,967,712.54	439,455,010.90	439,622,083.00	439,622,083.00	167,072.10+	461,603,187.00	484,683,346.00
SOCIAL BENEFITS							
ADMIN AND FINANCE DEPARTMENT							
25001001/22010102 10% Contribution to Pension Fund	150,425,762.46	227,907,556.71	122,322,582.00	228,808,742.00	901,185.29+	128,438,711.00	134,860,646.00
25001001/22010106 Pension Arrears		45,375,805.01		46,114,972.00	739,166.99+		
Total	150,425,762.46	273,283,361.72	122,322,582.00	274,923,714.00	1,640,352.28+	128,438,711.00	134,860,646.00

SCHEDULE OF CAPITAL RECEIPT

	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
DOMESTIC GRANTS	₦	₦	₦	₦	₦	₦	₦
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010000 Transfer from CRF to CDF	918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15+	1,500,005,945.00	1,500,163,445.00
Total	918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15+	1,500,005,945.00	1,500,163,445.00
MISCELLANEOUS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15+	1,500,005,945.00	1,500,163,445.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION BY PROGRAMME

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021	
	₦	₦	₦	₦	₦	₦	₦	
25001001 - ADMIN AND FINANCE DEPARTMENT								
25001001/23050101/04000002	Contribution To PHC /Free Medical And Surgical Services	7,801,450.00	29,900,000.00	29,997,000.00	29,997,000.00	97,000.00+	3,000,000.00	3,000,000.00
25001001/23030101/13000001	Fencing of local government staff quarters	5,500,000.00						
25001001/23020101/13000002	Upgrading of local government secretariat fence at birnin g	19,918,869.50						
25001001/23030121/13000012	Rehabilitation of guest house at kakangi (ongoing)	2,168,995.00						
25001001/23020101/13000027	Construction Of Shopping Complex At B/Gwari (Ongoing)	100,228,708.72					52,303,297.00	52,303,297.00
25001001/23010114/13000034	Purchase of laptop computers	1,800,000.00						
25001001/23010112/13000036	Furnishing of local offices /Budget Department	5,874,850.20						
25001001/23010105/13000037	Purchase of official vehicles	23,738,980.06						
25001001/23010105/13000038	purchase of 406 peugeot for local Government administrator (faily	2,904,200.00						
25001001/23050101/13000039	Assistance to Community Development Projects	21,631,490.00	20,037,257.30	20,680,000.00	20,680,000.00	642,742.70+	27,680,000.00	27,680,000.00
25001001/23050101/13000040	Settlement of capital liabilities	41,636,622.00	31,787,735.58	31,887,104.00	31,887,104.00	99,368.42+	40,000,000.00	40,000,000.00
25001001/23020118/13000041	Refund to Kaduna State Government - Construction of infrastructure		106,440,972.08		106,486,160.00	45,187.92+		
25001001/23020101/13000042	Construction of Legislative Chambers/Offices and Furnishing		58,170,300.00		58,500,000.00	329,700.00+		
25001001/23010105/13000043	Purchase of Hilux Toyota for Local Government		10,500,000.00		19,000,000.00	8,500,000.00+		
25001001/23020101/13000044	Upgrading of Local Government Central Store/Stirling Store @ B/Gwa		9,496,200.00		10,000,000.00	503,800.00+		
25001001/23020101/13000045	Construction Of Legislative Chamber At Birnin Gwari						20,000,000.00	20,000,000.00
25001001/23010101/13000049	Purchase /Acquisition Of Land		2,483,308.85	2,897,342.00	2,897,342.00	414,033.15+	150,000,000.00	150,000,000.00
25001001/23010128/13000050	Provision Of Facilities For Security Agencies		29,157,700.00	30,000,000.00	30,000,000.00	842,300.00+		
25001001/23010123/13000051	Purchase Of Fire Fitting Truck						10,000,000.00	10,000,000.00
25001001/23010129/13000052	Purchase Of Information Equipments		1,982,375.00	2,000,000.00	2,000,000.00	17,625.00+		
25001001/23010113/13000053	Purchase Of Laptop Computers		1,640,000.00	2,000,000.00	2,000,000.00	360,000.00+	2,000,000.00	2,000,000.00
25001001/23020118/13000054	Purchase Of Lightening Equipments		500,000.00	500,000.00	500,000.00			
25001001/23010112/13000055	Purchase Of Office Furniture		9,297,389.00	10,208,700.00	10,208,700.00	911,311.00+	10,208,700.00	10,208,700.00
25001001/23030118/13000056	Rehabilitation Of Military Base At Dogon Dawa (Ongoing)		2,348,140.00	2,548,066.00	2,548,066.00	199,926.00+	2,548,066.00	2,548,066.00
25001001/23030124/13000058	Upgrading Of Market/ Motor Parks						5,000,000.00	5,000,000.00
25001001/23020112/13000059	Upgrading Of Town Hall/Furnishing At Birnin Gwari		8,911,272.00	9,000,000.00	9,000,000.00	88,728.00+	3,000,000.00	3,000,000.00
Total		233,204,165.48	322,652,649.81	141,718,212.00	335,704,372.00	13,051,722.19+	325,740,063.00	325,740,063.00
15001001 - AGRICULTURE AND FORESTRY DEPARTMENT								
15001001/23020113/01000004	Construction Of Slaughter Slab At Various Locations		14,047,816.00		15,000,000.00	952,184.00+	20,000,000.00	20,000,000.00
15001001/23010127/01000005	Purchase Of Irrigation Pumps		9,910,000.00	10,000,000.00	10,000,000.00	90,000.00+		
15001001/23010127/01000006	Purchase Of Agric Equipments		21,648,000.00	22,000,000.00	22,000,000.00	352,000.00+	20,000,000.00	20,000,000.00
15001001/23010127/01000020	Purchase of agric equipments / inputs	31,140,000.00						
15001001/23020113/01000021	Construction of slaughter slabs	5,919,774.00						
Total		37,059,774.00	45,605,816.00	32,000,000.00	47,000,000.00	1,394,184.00+	40,000,000.00	40,000,000.00
34001001 - WORKS AND INFRASTRUCTURE DEPARTMENT								
34001001/23020124/06000006	Upgrading of markets /motor parks	9,699,706.40						
34001001/23020118/06000007	Upgrading of town hall /furnishing	4,800,300.00						
34001001/23030101/06000008	Renovation Of Local Government Staff Quarters		59,858,801.80	15,579,858.00	60,579,858.00	721,056.20+	15,000,000.00	15,000,000.00
34001001/23020101/06000009	Upgrading of ESD & Agric Dept @ Secretariat		16,486,120.00		17,000,000.00	513,880.00+		
34001001/23020114/09000006	Construction Of Drainage At Imam Rd (Ongoing)	2,513,231.00					2,592,176.00	2,592,176.00
34001001/23020114/09000007	Construction Of Drainage English Bond At Ubale Welder (Ongoing)	1,754,200.18					2,500,000.00	2,500,000.00

Schedule of Capital Expenditure by Organization by Programme – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/09000008 Construction Of Drainage At Babawo Street (Ongoing)						1,122,347.00	1,122,347.00
34001001/23020114/09000000 Construction Of Drainage At Abdullahi Nabara Street (Ongoing)						2,501,125.00	2,501,125.00
34001001/23020114/09000010 Construction Of Drainage At Behind Hajiya House (Ongoing)						1,267,073.00	1,267,073.00
34001001/23020114/09000011 Construction of drainages	51,963,801.49						
34001001/23020105/10000001 Construction /Maint Of Borehole @ Different Locations @ B-Gwari		27,106,502.20	27,500,000.00	27,500,000.00	393,497.80+	27,500,000.00	27,500,000.00
34001001/23020105/10000002 Construction Of Earth Dams						30,000,000.00	30,000,000.00
34001001/23020105/10000005 Construction of Borehole @ 11 Wards		25,835,746.95		26,000,000.00	164,253.05+		
34001001/23020105/10000031 Construction of borehole across 11 wards	8,427,100.00						
34001001/23050101/13000001 Shawn II Programe		2,887,867.20	3,000,000.00	3,000,000.00	112,132.80+	3,150,000.00	3,307,500.00
34001001/23020103/14000002 Electrification Project At Gwanda Mai Gyada Kazage Ward						12,000,000.00	12,000,000.00
34001001/23020103/14000003 Installation Of Solar Street Light At Local Govt Secretariat		28,813,896.09	29,000,000.00	29,000,000.00	186,103.91+	24,000,000.00	24,000,000.00
34001001/23020103/14000006 Construction of electrification project substation at jiba	4,183,750.00						
34001001/23020103/14000007 Installation Of Transformer At Sabon Gari T/Wada B/Gwari		9,559,077.54	10,000,000.00	10,000,000.00	440,922.46+	10,000,000.00	10,000,000.00
34001001/23020103/14000008 Maintenance Of Electrification		42,637,994.06	42,880,419.00	42,880,419.00	242,424.94+	42,880,419.00	42,880,419.00
34001001/23020103/14000012 Maintenance Of Electricity at Farin Ruwa Dogondawa Kuye						4,948,493.00	4,948,493.00
34001001/23020103/14000013 Additional Unit Of Transformer At Secretariat		2,858,169.00	2,958,169.00	2,958,169.00	100,000.00+	2,958,169.00	2,958,169.00
34001001/23020103/14000014 Provision For Solar Home System		11,400,911.86	12,750,000.00	12,750,000.00	1,349,088.14+		
34001001/23020103/14000015 Purchase And Installation Of Solar Inverter		9,000,000.00	9,000,000.00	9,000,000.00			
34001001/23020114/14000046 Construction Of Sub Station At Jiba Kazage Ward						4,212,000.00	4,212,000.00
34001001/23020114/14000047 Construction Of Sub Station Itc/Tdn At Kungi						2,000,000.00	2,000,000.00
34001001/23020114/14000048 Construction Of Sub Station Itc/Tdn At Dawakin Basa	2,912,725.00					3,000,000.00	3,000,000.00
34001001/23020103/14000068 Installation of transformer at tudun wada sabon gari birnin	9,008,023.75						
34001001/23020103/14000069 Electrification project at ung dangado tabanni ward	14,148,000.00						
34001001/23020103/14000070 Electrification project at gwandara dogon dawa	4,953,834.20						
34001001/23020103/14000071 Electrification project at wusan kutemeshi ward	14,900,145.00						
34001001/23020103/14000072 Electrification project at kanawa kutemeshi ward	19,953,594.38						
34001001/23020103/14000073 Extension of electrification at gwandan mai gyada kazage war	11,691,204.00						
34001001/23020103/14000074 Electrification project at kungi/ukuga randagi ward	29,900,844.44						
34001001/23020103/14000075 Construction Of Feeder Rd At Katakaki Kakangi Ward	6,840,500.00						
34001001/23020103/14000076 Regular Maintenance of Electricity	54,773,429.29						
34001001/23020103/14000077 Construction of solar street light along lagos road to emirs	1,171,331.00						
34001001/23020103/14000079 Maintenance of Electrification (general) @ 11 Wards	36,914,000.00	42,507,050.30		43,000,000.00	492,949.70+		
34001001/23010119/14000080 Purchase/Installation of Generator Mikano for LG Secretariat		9,486,160.00		10,000,000.00	513,840.00+		
34001001/23020114/17000001 Construction Of Feeder Rd At Birnin Gwari						75,000,000.00	75,000,000.00
34001001/23020114/17000002 Construction Of Semi Bridges At Different Location At B/Gwari		14,679,999.10	15,000,000.00	15,000,000.00	320,000.90+	15,000,000.00	15,000,000.00
34001001/23020114/17000023 Construction Of Ashphaltic Rd Phase III At Imam Galadima	55,128,480.40					31,250,002.00	31,250,002.00
34001001/23020114/17000024 Construction of drainage at maganda town (ongoing)						7,500,000.00	7,500,000.00
34001001/23020114/17000027 Construction of bridge at bagoma street (ongoing)	2,537,812.50						
34001001/23020114/17000030 Construction of bridge at danmasani street (ongoing)						1,700,000.00	1,700,000.00
34001001/23020114/17000031 Construction of asphaltic township road phase II at Gss bago	91,175,929.79						
34001001/23020114/17000042 Construction of bridge at rafin sarkin pawa (ongoig)						700.00	700.00
34001001/23020114/17000059 Construction Of Bridge At Rafin Gora Nasarawa (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000068 Construction Of Bridge At Kuyello Street (Ongoing)	2,992,135.00					3,200,000.00	3,200,000.00
34001001/23020114/17000075 Construction Of Feeder Rd At Katakaki Kakangi Ward						15,000,000.00	15,000,000.00
34001001/23020114/17000078 Construction Of Bridge At Ung Saidu (Ongoing)						2,800,000.00	2,800,000.00

Schedule of Capital Expenditure by Organization by Programme – Cont'd

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
34001001/23020114/17000079 Construction Of Bridge At Dogon Sarki (Ongoing)						3,400,000.00	3,400,000.00
34001001/23020114/17000080 Construction Of Bridge At Old Birnin Gwari (Ongoing)						2,712,000.00	2,712,000.00
34001001/23020114/17000081 Construction Of Bridge At Tudun Wada B/Gwari (Ongoing)						3,800,000.00	3,800,000.00
34001001/23020114/17000082 Construction Of Bridge At Ung Dangado (Ongoing)						3,800,000.00	3,800,000.00
34001001/23020114/17000083 Construction Of Bridge At Maro (Ongoing)	1,300,000.00					3,800,000.00	3,800,000.00
34001001/23020114/17000084 Construction Of Drainage At Wake Rd (Ongoing)						750,000.00	750,000.00
34001001/23020114/17000085 Construction Of Drainage At Shuraihu Mohd St (Ongoing)						750,000.00	750,000.00
34001001/23020114/17000086 Construction Of Drainage At Gayam Village (Ongoing)						900,000.00	900,000.00
34001001/23020114/17000087 Construction Of Drainage At Maganda Rd Mgl (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000088 Construction Of Drainage At Ung Ali Gado (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000089 Construction Of Drainage At Tudun Wada Mgl(Ongoing)						650,000.00	650,000.00
34001001/23020114/17000090 Construction Of Drainage At Randagi Town (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000091 Construction Of Drainage At Danja Mai Burodi (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000092 Construction Of Drainage At Tashan Kadanya (Ongoing)						800,000.00	800,000.00
34001001/23020114/17000093 Construction Of Drainage At Layin Salisu Yaro Bagoma (Ongoin	1,150,000.00					1,200,000.00	1,200,000.00
34001001/23020114/17000094 Construction Of Township Roads	69,350,000.00	213,097,427.40	213,962,466.00	213,962,466.00	865,038.60+		
34001001/23020114/17000095 Construction of bridge across 11 wards	2,030,249.75						
34001001/23020114/17000096 Construction Of Culverts At Various Locations	980,000.00	29,969,311.82	30,000,000.00	30,000,000.00	30,688.18+	60,000,000.00	60,000,000.00
34001001/23020114/17000098 Construction Of Ashpalt Rd Phase II At Gss Bagoma - Hayin						41,000,000.00	41,000,000.00
34001001/23020114/17000099 Construction Of Ashpalt Rd Phase I At Birnin Gwari						34,000,000.00	34,000,000.00
34001001/23020114/17000100 Construction Of Ashphaltic Township Rd 5.6Km Phase I At Danyaya Ba						33,409,167.00	33,409,167.00
34001001/23020114/17000101 Construction Of Drainage At Mando Rd B/Gwari		7,851,319.67	8,000,000.00	8,000,000.00	148,680.33+	8,000,000.00	8,000,000.00
34001001/23020114/17000102 Construction Of Drainages At Different Location B/Gwari		66,988,879.97	67,699,708.00	67,699,708.00	710,828.03+	330,000,000.00	330,000,000.00
Total	517,154,327.57	621,025,234.96	487,330,620.00	628,330,620.00	7,305,385.04+	875,303,671.00	875,461,171.00
17001001 - EDUCATION AND SOCIAL DEVELOPMENT DEPT.							
17001001/23020105/04000001 Renovation of PHC at kuyello (ongoing)	1,258,100.00						
17001001/23010122/04000002 Purchase Medical Equipments	8,890,953.40						
17001001/23010122/04000003 Purchase of Modern dustbins	2,999,800.00						
17001001/23020124/05000004 Purchase / procurement of teaching and learning materials	34,865,324.00						
17001001/23020118/05000009 Construction Of Skill Acquisition Center At Randagi Kuyello		29,972,477.00	30,000,000.00	30,000,000.00	27,523.00+	30,000,000.00	30,000,000.00
17001001/23010112/05000010 Purchase Of Furniture For Primary Schools		9,960,738.40	10,000,000.00	10,000,000.00	39,261.60+	10,000,000.00	10,000,000.00
17001001/23010124/05000011 Purchase Of Home Economic Materials		34,714,506.77	35,000,004.00	35,000,004.00	285,497.23+	35,000,004.00	35,000,004.00
17001001/23030106/05000012 Purchase /Procurement Of Teaching Aid/Learning Materials						800,000.00	800,000.00
17001001/23030106/05000013 Renovation Of L.E..A Primary School At Kanawan Mai Daji						5,500,000.00	5,500,000.00
17001001/23030106/05000014 Renovation Of L.E..A Primary School At Kunun Gaiya						1,400,000.00	1,400,000.00
17001001/23030106/05000015 Renovation Of L.E..A Primary School At Masanawa Randagi						2,045,062.00	2,045,062.00
17001001/23030106/05000016 Renovation Of L.E. A Primary School At Takama						6,000,000.00	6,000,000.00
17001001/23030101/05000017 Renovation Of NYSC Quarters At B/Gwari							
17001001/23030106/05000018 Renovation Of Primary Schools At Birnin Gwari 11 Wards		37,500,000.00	37,500,000.00	37,500,000.00		37,500,000.00	37,500,000.00
17001001/23050101/05000019 Provision Of Vocational And Skill Development		4,985,523.00	5,000,000.00	5,000,000.00	14,477.00+		
17001001/23020107/05000020 Construction Of 1 Block Of 2 Classroom With Office At B-Gwari 11 Wards		75,715,992.62	76,129,947.00	76,129,947.00	413,954.38+	20,706,805.00	20,706,805.00
17001001/23030106/05000080 Renovation of L.E.A primary school at kanawa maidaji (ongoing)	547,200.00						
17001001/23020106/05000081 Construction Of 2No Classroom At Chakwarba (Ongoing)	1,199,831.00	1,923,507.50	1,953,600.00	1,953,600.00	30,092.50+	1,953,600.00	1,953,600.00
17001001/23020106/05000083 Renovation of L.E.A primary school at kunun gaiya (ongoing)	1,000,000.00						

Schedule of Capital Expenditure by Organization by Programme – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
17001001/23020106/05000084 Renovation of Primary Schools	48,066,277.02						
17001001/23020106/05000085 construction of block of classrooms at birnin gwari	16,558,400.00						
17001001/23010124/05000086 Purchase of home economic materials and equipments	5,870,200.00						
17001001/23020106/05000087 Renovation of LGEA birnin gwari	4,591,704.18						
17001001/23020106/05000088 Construction Of Auditorium/Laboratory	5,613,570.00	8,000,000.00	8,000,000.00	8,000,000.00		10,000,000.00	10,000,000.00
17001001/23020106/05000090 Renovation of Primary Schools @ 11 Wards		29,062,156.00		30,061,556.00	999,400.00+		
17001001/23010124/05000091 Purchasing of Public Address System @ ESD Dept B/gwari		952,300.00		1,000,000.00	47,700.00+		
17001001/23030106/05000092 Construction Of Primary School At Takama & Lacha						5,056,740.00	5,056,740.00
Total	131,461,359.60	232,787,201.29	203,583,551.00	234,645,107.00	1,857,905.71+	195,962,211.00	195,962,211.00
21001001 - PRIMARY HEALTH CARE							
21001001/23010106/04000002 Fencing Of Primary School S At Birnin Gwari						35,000,000.00	35,000,000.00
21001001/23050101/04000003 Food And Nutrition		2,152,474.20	3,000,000.00	3,000,000.00	847,525.80+		
21001001/23010107/04000004 Purchase Of health And Medical Equipments		9,847,275.00	10,000,000.00	10,000,000.00	152,725.00+	10,000,000.00	10,000,000.00
21001001/23040105/04000005 Refuse Evacuation/ Waste Management		17,900,000.00	18,000,000.00	18,000,000.00	100,000.00+		
21001001/23020106/04000006 Rehabilitation /Repairs Of Health Clinics And Furnishing At 11 Wards		20,879,754.89	21,112,896.00	21,112,896.00	233,141.11+	18,000,000.00	18,000,000.00
21001001/23040105/04000007 Purchase Of Modern Dustbin		4,422,141.00	5,000,000.00	5,000,000.00	577,859.00+		
Total		55,201,645.09	57,112,896.00	57,112,896.00	1,911,250.91+	63,000,000.00	63,000,000.00

PART 2

EXTRACT OF THE

**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT
ON THE ACCOUNTS OF BIRNIN GWARI LOCAL GOVERNMENT**

SUBMITTED TO :

KADUNA STATE HOUSE OF ASSEMBLY

2019 ANNUAL ACCOUNTS BIRNIN GWARI LOCAL GOVERNMENT

PROFILE OF ELECTED OFFICIALS

Hon. Garba Gambo Randagi	Executive Chairman
Alh. Shamsudeen Adamu	Magajin Gari I
Alh. Aliyu Isa	Magajin Gari II
Alh. Abubakar Aliyu	Magajin Gari III
Alh. Isa Sale	Gayam
Alh. Yahaya Musa	Randagi
Alh. Muhammed Munir Mande	Kazage
Alh. Abdulraman Yusuf	Kuyello
Alh. Adamu Salisu	Kutemashi
Alh. Haruna Shuiabu	Tabanni
Alh. Muhammed Basiru	Kakangi
Alh. Muhammed Haruna.	Dogon Dawa

MANAGEMENT STAFF

Alh. Abubakar Muhammed Aliyu	Local Government Secretary
Alh. Haruna Turaki	Director Admin & Finance
Alh. Alh. Ayuba M. Yakasai	Local Government Treasurer
Alh. Abdullahi M. Ibrahim	Director Agriculture & Forestry
Alh. Balarabe Garba	Director Education & Social Development
Alh. Bala T. Musa	Director Works And Infrastructure
Alh. Musa Abdulhamid	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 STATEMENTS**RECEIPTS:**

The total receipts during the year amounted to three billion, seventy-eight million, nine hundred and twenty-three thousand, eight hundred and twenty-seven naira, thirty-five kobo (N3,078,923,827.35) only. This is made up of the following:

Statutory allocation	-	N2,379,877,325.81	77.29%
Value Added Tax	-	N497,857,574.37	16.16%
Independent Revenue	-	N26,863,093.57	0.89%
Below the Line Revenue	-	N174,325,833.60	5.66%
Total	=	N3,078,923,827.35	100%

From the above analysis, Statutory Allocation and Value Added Tax (VAT) constitute 93.45% of the total receipts. Independent revenue on the other hand could only account for 0.89% of the total receipts. The above situation shows that the Local Government is over depended on the federation account. For the fact that consultants have been engaged purposely to improve the revenue base of the Local Government, it is rather unfortunate that there is nothing to write home about. There is urgent need therefore, for management and the consultants to explore other revenue sources within the Local Government so as to augment receipts from the federation account.

PAYMENTS:

During the year the Local Government spent the sum of three billion, four hundred million, one hundred and thirty-four thousand, two hundred and ninety-seven naira, thirty-two kobo (N3,400,134,297.32) only. This is made up of the following:

Recurrent Expenditure	-	N2,122,861,750.17	62.44%
Capital Expenditure	-	N1,277,272,547.15	37.56%
Total	=	N3,400,134,297.32	100%

The above analysis shows that recurrent expenditure took 62.44% of the total expenditure leaving 36.56% for capital projects. This is commendable and can be improved upon.

TREASURIES AND BANKS:

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

Unity Bank Main Account	-	N22,962.56
Unity Bank Capital Account	-	N27,195,688.39
Unity Bank Recurrent Exp. Account	-	N87,203,845.46
Total	=	<u>N114,422,496.41</u>

These balances have been verified and certified by me.

INVESTMENTS:

The book value of the Local Government's total investments stood at N12,443,217.00. All the companies in this investment portfolio are moribund and have completely collapsed and therefore carrying their value in the books does not reflect the fair position of the investments. The value of the liquidated companies' shares should be written off the books and more viable investment options should be considered.

ADVANCES:

All advances have been retired

DEPOSITS:

All third party deposits have been remitted appropriately.



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

BIRNIN GWARI LOCAL GOVERNMENT

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

SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT

MONTHS	FAAC	FAAC ALLOCTION	STATUTORY DEDUCT	OTHER DEDUCTIONS	BALANCE
JANUARY		234,862,470.11	71,172,850.32	25,871,778.29	137,817,841.50
FEBRUARY		222,185,501.81	60,148,206.24	16,397,862.22	145,639,433.35
MARCH		222,435,895.69	63,593,634.44	29,509,398.72	129,332,862.53
APRIL		221,732,634.10	73,470,969.05	25,226,648.54	123,035,016.51
MAY		219,602,545.79	65,101,931.66	11,140,978.26	143,359,635.87
JUNE		245,683,153.91	63,637,948.81	10,673,478.26	171,371,726.84
JULY		265,130,308.41	92,044,263.97	15,372,989.13	157,713,055.31
AUGUST		254,797,374.29	91,850,038.75	13,750,815.21	149,196,520.33
SEPTEMBER		252,609,192.69	92,318,837.09	21,202,074.29	139,088,281.31
OCTOBER		255,266,488.59	126,993,819.86	12,940,620.98	115,332,047.75
NOVEMBER		253,600,707.77	126,958,102.05	45,963,013.51	80,679,592.21
DECEMBER		229,828,627.02	127,722,679.05	22,006,539.86	80,099,408.11
TOTAL		2,877,734,900.18	1,055,013,281.29	250,056,197.27	1,572,665,421.62

Birnin Gwari Local Government of Kaduna State

MONTHS	STATUTORY ALLOCATION	VAT ALLOCATION	SHARE OF EXC GAIN	EXCESS BANK CHARGES	SHARE OF GOODS CONSIDERATION	ADDITIONAL FUND FROM NNPC	SHARE OF FOREX EQUALISATION	SOLID MINERALS	PARIS CLUB	10% SHARE OF IGR ALLOCATION	TOTAL
			DIFFERNCES								
JANUARY	190,730,408.06	43,788,101.75	343,960.30								234,862,470.11
FEBRUARY	173,975,332.76	44,782,968.50	229,079.75	3,198,070.83							222,185,451.84
MARCH	165,199,394.03	40,226,672.44	296,617.75	1,581,406.28			15,131,805.19				222,435,895.69
APRIL	155,746,942.53	39,012,655.41	226,329.11		18,839,220.37	3,425,312.79	4,482,173.89				221,732,634.10
MAY	179,110,613.25	40,216,489.25	275,443.29								219,602,545.79
JUNE	200,473,895.29	44,805,252.95	404,005.67								245,683,153.91
JULY	219,206,852.84	45,556,715.78	366,739.79								265,130,308.41
AUGUST	213,573,402.80	40,870,076.26	353,895.23								254,797,374.29
SEPTEMBER	215,028,445.42	36,574,555.10	360,257.64	645,934.53							252,609,192.69
OCTOBER	209,252,141.07	38,833,547.18	330,174.75				6,850,625.59				255,266,488.59
NOVEMBER	206,365,756.39	43,866,089.57	388,760.21			2,980,101.60					253,600,707.77
DECEMBER	172,076,566.59	39,324,450.18	273,452.44				18,154,157.81				229,828,627.02
TOTAL	2,300,739,751.03	497,857,574.37	3,848,715.93	5,425,411.64	18,839,220.37	6,405,414.39	44,618,762.48			0.00	2,877,734,900.18

From the table above, the sum of two billion, eight hundred and seventy seven million, seven hundred and thirty-four thousand, nine hundred naira, eighteen kobo (N2,877,734,900.18) 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, that the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of one billion and fifty-five million, and thirteen thousand, two hundred and eighty-one naira twenty-nine kobo (N1,055,013,281.29) went to statutory deductions, and two hundred and fifty million, and fifty-six thousand, one hundred and ninety-seven naira, twenty-seven kobo (N250,056,197.27) only to other deduction while the remaining balance of one billion, five hundred and seventy-two million, six hundred and sixty-five thousand, four hundred and twenty-one naira, sixty-two kobo (N1,572,665,421.62) 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 deductions 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 Birnin Gwari Local Government except for the 10% internally generated revenue from the State Government that was not remitted. The State/Local Government Joint Account Allocation Committee report in my opinion reflected fairly the amount allocated to the Birnin Gwari Local Government from the Federation Account Allocation Committee (FAAC).



ATIKU MUSA FCNA
AUDITOR-GENERAL