

**GIWA LOCAL GOVERNMENT
OF KADUNA STATE**



**REPORT
OF THE TREASURER
WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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PART ONE
REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

HON. ABUBAKAR SHEHU L. GIWA : EXECUTIVE CHAIRMAN

COUNCILORS

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

MANAGEMENT STAFF

IDRIS MUHAMMED BAWA : DIRECTOR ADMIN AND FINANCE
IBRAHIM BALA : LOCAL GOVERNMENT TREASURER
HAMZA AYUBA GAZARA : DIRECTOR AGRIC AND FORESTRY
USMAN SANI ABUBAKAR : DIRECTOR OF WORKS AND INFRASTRUCTURE
SHUAIBU TAMBAYA LOKORO : DIRECTOR PRIMARY HEALTH CARE (PHC)
HAJ. RAMATU TANKO : DIRECTOR EDUCATION AND SOCIAL WELFARE

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

PROFILE



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



**HON. USMAN ISMAIL
COUNCIL SECRETARY**



**ALH. IDRIS MUHAMMED BAWA
DIR. ADMIN AND FINANCE.**



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

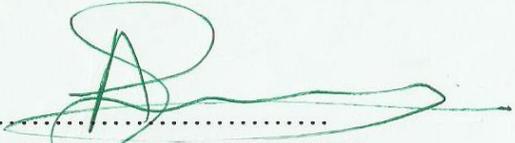
1.0 CHAIRMAN'S REPORT

The Annual Financial Report of Giwa Local Government of Kaduna State for the fiscal year 2018 contains a report of the financial operations and the Financial Statements of Giwa Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive, summary of the financial position and operation of the Local Government.

The financial statements were prepared under the direction of the Treasurer in compliance with the Finance (Control and Management) Act Cap 144 LFN, 1990 and other governing legislations. The financial position and performance of Giwa Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

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



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

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Giwa Local Government together with the Financial Statements for the year ended 31stDecember, 2018 provide the record of the financial activities of Giwa Local Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the Local Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

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

2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS

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

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

Section 90 of the Local Government Administration Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Giwa Local Government are contained on pages 16 to 50 of this Report and consist of the following financial statements converted to 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 51 to 55.

2.3.1 CONSOLIDATED REVENUE FUND

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2.627 Billion. The total recurrent payment charged to the Fund in line with Giwa Local Government Appropriation Act 2018 was ₦2.445Billion. The operation of the Fund resulted into a Net Recurrent Surplus of ₦0.182 Billion for the year. The closing balance of the fund as at 31st December, 2018 was ₦0.192 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		10,131,969.23		36,038,387.79
Recurrent Receipts	2,627,639,013.26		2,558,919,873.50	
Recurrent Expenditure	2,445,387,986.07		2,584,826,292.06	
Net Recurrent Surplus/(Deficit)		182,251,027.19		(25,906,418.56)
Closing Balance		192,382,996.42		10,131,969.23

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2.3.3 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.752 Billion and total capital expenditure charged to the fund amounted to ₦0.752 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	786,515,094.60		459,790,719.28	
Capital Expenditure	786,515,094.60		459,790,719.28	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.2 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,627,639,013.26 and total payment was ₦2,445,387,986.07. An overall positive cash flow of ₦182,251,027.19 was recorded during the year. The liquidity position as at 31st December, 2018 was ₦192,382,996.42.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		10,131,969.23		36,038,387.79
Total Receipts	2,627,639,013.26		2,558,919,873.50	
Total Payments	2,445,387,986.07		2,584,826,292.06	
Net Cash Surplus/(Deficit)		182,251,027.19		(25,906,418.56)
Closing Cash/Bank Balance		192,382,996.42		10,131,969.23
Represented by:				
Consolidated Revenue Fund	192,382,996.42		10,131,969.23	
Capital Development Fund	-		-	
Total Public Funds		192,382,996.42		10,131,969.23

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 Giwa Local Government at Mold Computers and Communication Ltd Kaduna

3.2

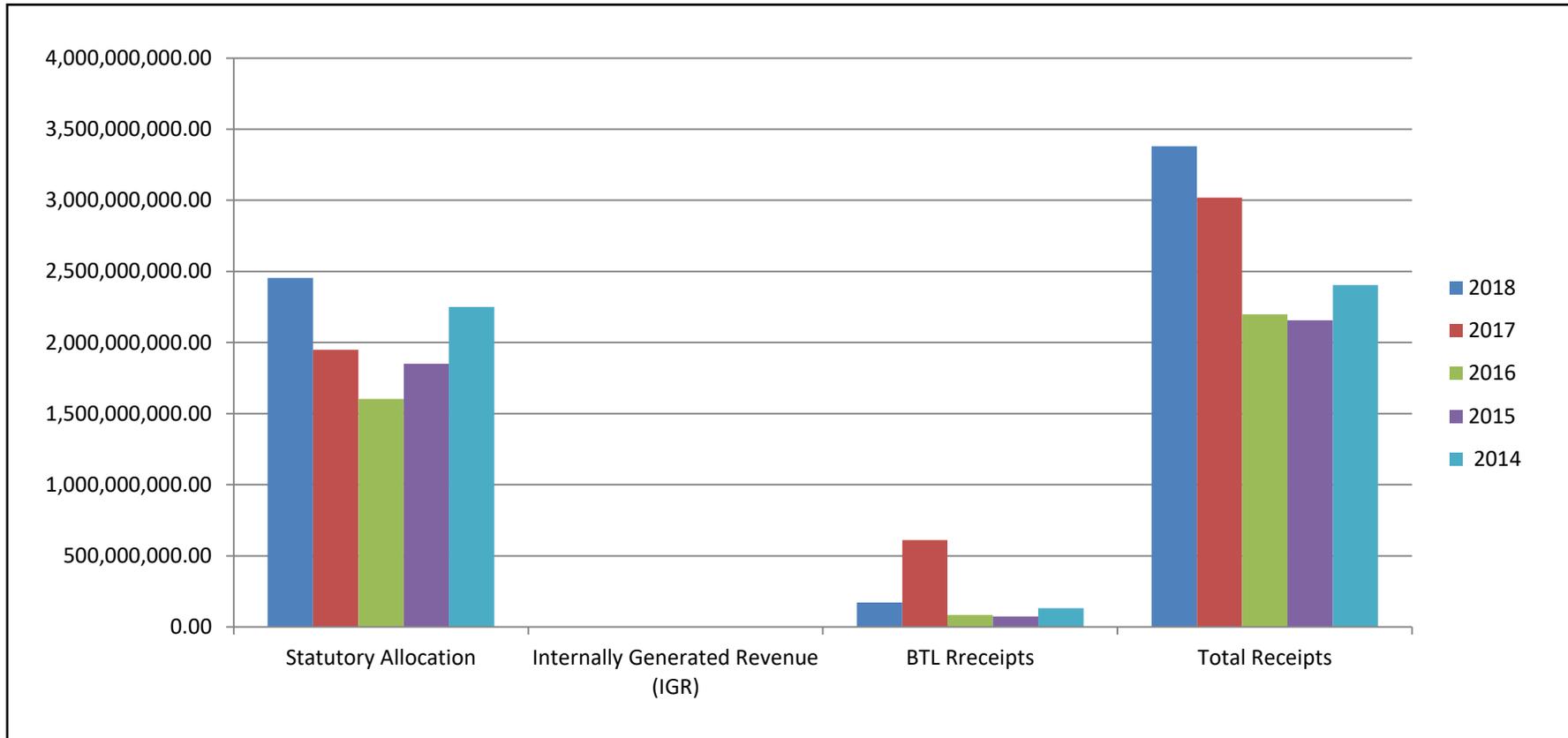
CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	36,038,387.79	10,131,969.23	19,741,270.00	19,741,270.00	9,609,300.77-		
RECEIPTS							
Statutory Allocation	1,948,167,546.54	2,454,415,106.30	2,300,880,444.00	2,749,948,616.00	295,533,509.70-	2,415,924,469.00	2,536,720,691.00
Internally Generated Revenue		355,000.00	167,316,252.00	167,316,252.00	166,961,252.00-	175,682,066.00	184,466,173.00
Transfer from CRF	459,790,719.28	752,515,094.60	887,056,799.00	1,385,775,957.00	633,260,862.40-	724,473,924.00	723,648,924.00
BTL Receipts	610,752,326.96	172,868,906.96			172,868,906.96+		
Total Current Year Receipts	3,018,710,592.78	3,380,154,107.86	3,355,253,495.00	4,303,040,825.00	922,886,717.14-	3,316,080,459.00	3,444,835,788.00
Total Funds Available	3,054,748,980.57	3,390,286,077.09	3,374,994,765.00	4,322,782,095.00	932,496,017.91-	3,316,080,459.00	3,444,835,788.00
Expenditure: Economic Classification							
Employees Compensation	1,347,096,652.06	951,623,384.04	1,042,721,561.00	755,345,840.00	196,277,544.04-	603,973,780.00	633,947,469.00
Social Benefits	18,964,152.17	144,806,663.28	146,620,036.00	236,228,672.00	91,422,008.72+	245,611,036.00	245,611,036.00
Overhead Costs	146,926,967.00	423,573,937.19	384,798,300.00	532,914,399.00	109,340,461.81+	210,648,464.00	165,908,264.00
Service Wide Vote	1,295,474.59		7,000,000.00	7,000,000.00	7,000,000.00+	12,000,000.00	12,000,000.00
BTL Payments	610,752,326.96	172,868,906.96			172,868,906.96-		
Transfer to Capital Development Fund	459,790,719.28	752,515,094.60	887,056,799.00	1,385,775,957.00	633,260,862.40+	724,473,924.00	723,648,924.00
Total Recurrent Expenditure	2,584,826,292.06	2,445,387,986.07	2,468,196,696.00	2,917,264,868.00	471,876,881.93+	1,796,707,204.00	1,781,115,693.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	54,151,718.25	66,567,515.46	73,318,068.00	93,670,000.00	27,102,484.54+	72,003,068.00	72,003,068.00
04 Improvement to Human Health	63,442,894.86		44,150,343.00	43,655,550.00	43,655,550.00+	116,964,443.00	116,964,443.00
05 Enhancing Skills and Knowledge	31,486,819.47	71,850,344.97	128,604,000.00	240,669,623.00	168,819,278.03+	32,365,000.00	32,365,000.00
06 - Housing and Urban Development	19,766,430.25						
10 Water Resources and Rural Development		45,762,651.42	55,256,212.00	47,506,212.00	1,743,560.58+	4,042,500.00	3,067,500.00
13 Reform of Government and Governance		76,100,544.37	126,595,000.00	250,486,893.00	174,386,348.63+	90,595,000.00	90,595,000.00
14 Power	85,907,157.80	302,924,868.58	256,319,669.00	367,290,791.00	64,365,922.42	138,953,318.00	139,103,318.00
17 Road	205,035,698.65	189,309,169.80	222,554,777.00	362,238,158.00	172,928,988.20+	269,550,595.00	269,550,595.00
Total Capital Expenditure by Program	459,790,719.28	752,515,094.60	906,798,069.00	1,405,517,227.00	653,002,132.40+	724,473,924.00	723,648,924.00
Total Expenditure (Budget Size)	3,044,617,011.34	3,197,903,080.67	3,374,994,765.00	4,322,782,095.00	1,124,879,014.33+	2,521,181,128.00	2,504,764,617.00
Budget Surplus/(Deficit)	10,131,969.23	192,382,996.42			192,382,996.42+	794,899,331.00	940,071,171.00
Financing of Deficit by Borrowing:							
Closing Balance	10,131,969.23	192,382,996.42			192,382,996.42+	794,899,331.00	940,071,171.00

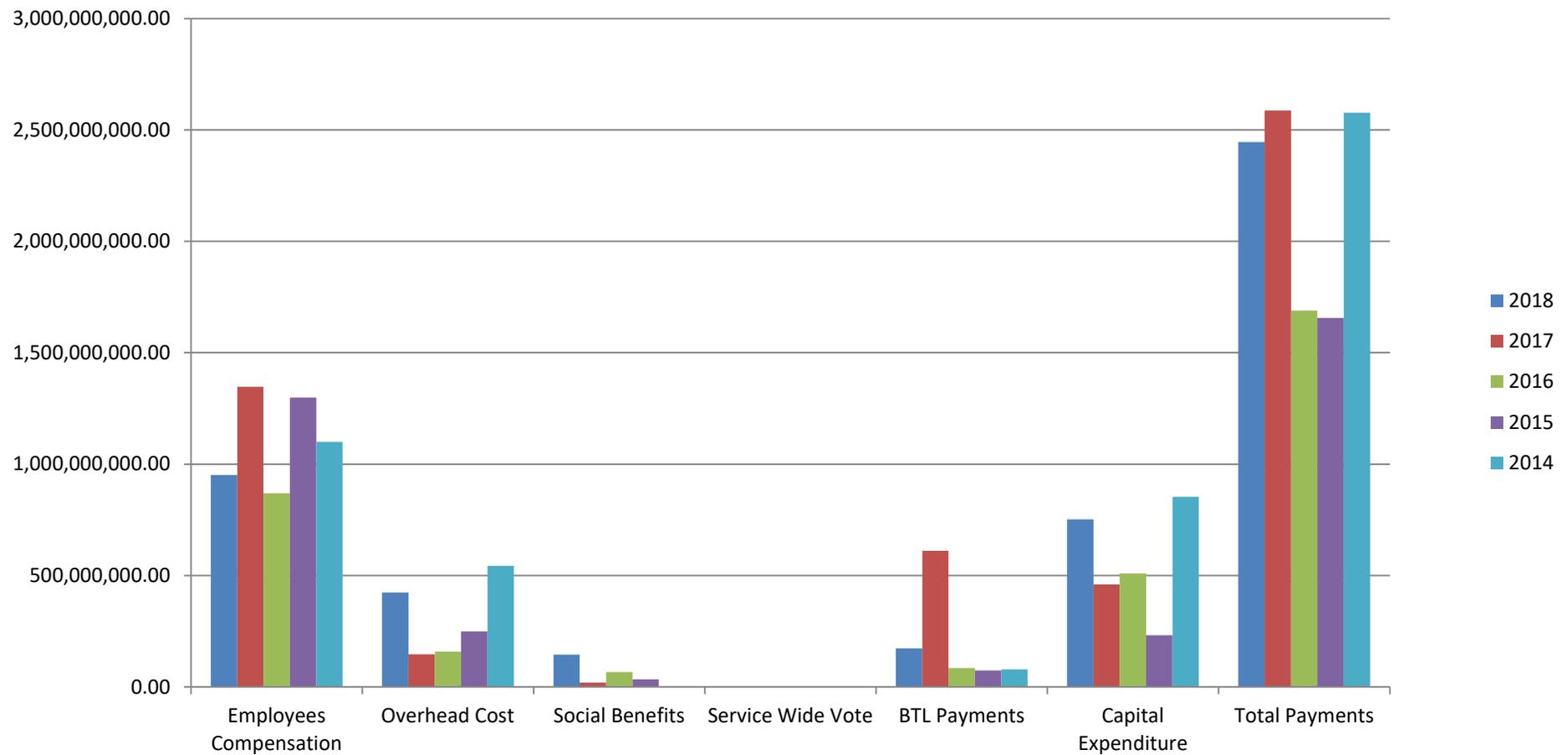
3.3 FIVE YEAR FINANCIAL SUMMARY

RECEIPTS:	2018	2017	2016	2015	2014
	₦	₦	₦	₦	₦
Statutory Allocation	2,454,415,106.30	1,948,167,546.54	1,603,814,686.19	1,850,620,407.72	2,249,358,322.15
Internally Generated Revenue (IGR)	355,000.00		270,370.00		22,950,292.43
Capital Receipts	752,515,094.60	459,790,719.28	509,772,270.06	232,200,000.00	339,936,513.38
BTL Receipts	172,868,906.96	610,752,326.96	84,894,291.50	73,702,567.33	132,256,482.29
Total Receipts	3,380,154,107.86	3,018,710,592.78	2,198,751,617.75	2,156,522,975.05	2,744,501,610.25
PAYMENTS:					
Employees Compensation	951,623,384.04	1,347,096,652.06	869,186,266.16	1,299,353,724.36	1,350,301,031.80
Overhead Cost	423,573,937.19	146,926,967.00	158,619,122.55	248,915,804.49	547,544,579.17
Social Benefits	144,806,663.28	20,259,626.76	66,766,337.92	34,052,771.18	40,678,899.00
Service Wide Vote		1,295,474.59			
Capital Expenditure	752,515,094.60	459,790,719.28	509,772,270.06	232,200,000.00	339,937,575.85
Transfer to Capital Development Fund	752,515,094.60	459,790,719.28	509,772,270.06	232,200,000.00	339,937,575.85
BTL Payments	172,868,906.96	610,752,326.96	84,894,291.50	73,702,567.33	132,256,482.29
Total Payments	3,197,903,080.67	3,045,912,485.93	2,199,010,558.25	2,120,424,867.36	2,750,656,143.96
CASH BALANCES		1,295,474.59			
Net Cash Surplus/(Deficit)	182,251,027.19	(27,201,893.15)	(258,940.50)	36,098,107.69	(6,152,408.77)
Opening Cash Balance	10,131,969.23	36,038,387.79	36,297,328.29	199,220.60	6,351,629.37
Closing Cash Balance	192,382,996.42	10,131,969.23	36,038,387.79	36,297,328.29	199,220.60

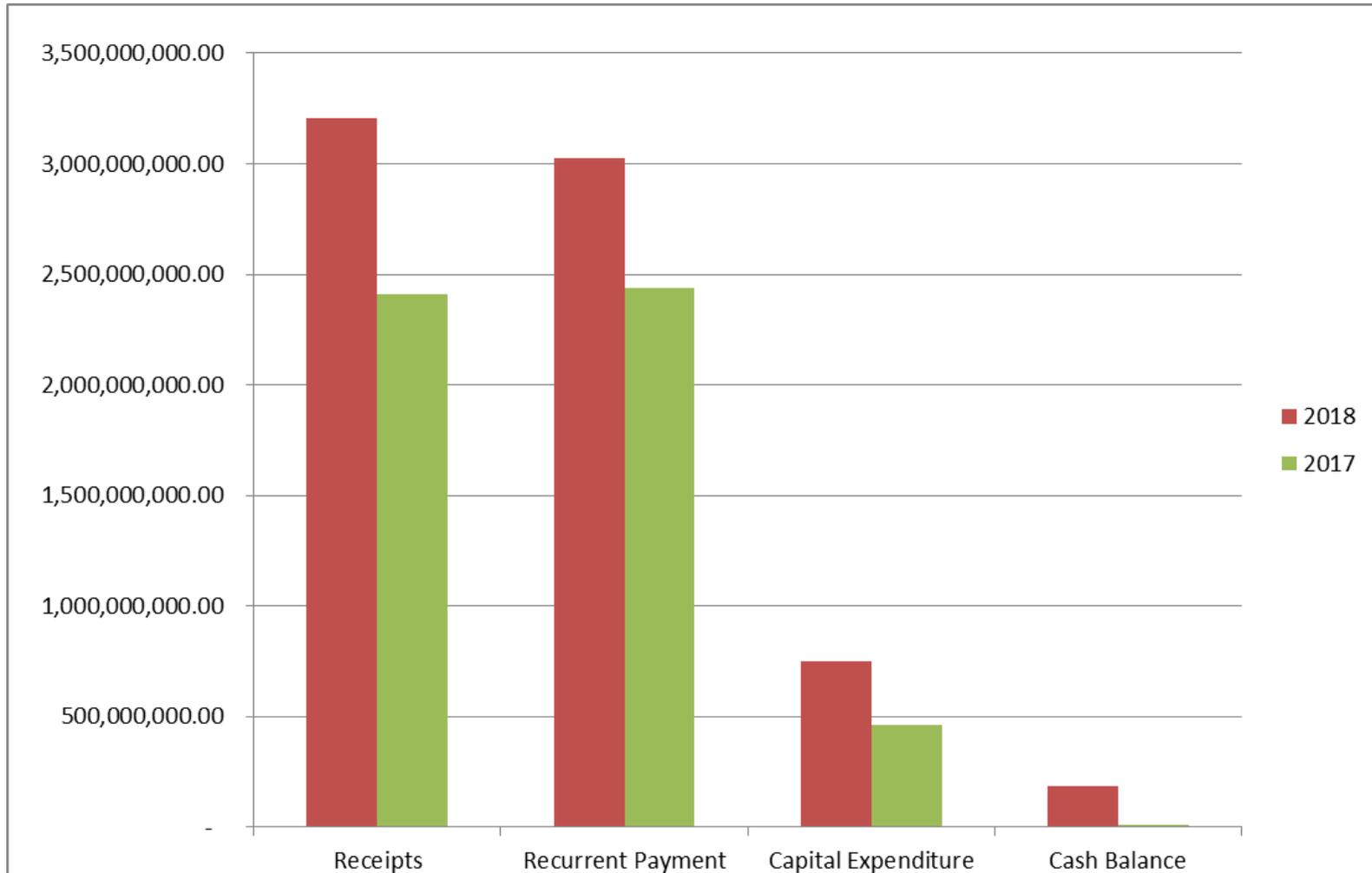
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2018 AND 2017



4.0 STATEMENT OF ACCOUNTING POLICIES

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

4.1 BASIS OF PREPARATION

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

4.2 ASSETS AND LIABILITIES

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

4.3 CASH AND CASH EQUIVALENTS

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

4.4 INVESTMENTS

Shares are stated at cost.

4.3 CONSOLIDATED REVENUE FUND

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

4.6 CAPITAL DEVELOPMENT FUND

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

4.7 STATUTORY ALLOCATION

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

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

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

4.9 CAPITAL COSTS

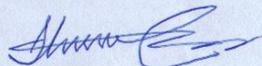
Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

Efforts were made to ensure that these financial statements reflect the financial position of the Local Government as at 31st December, 2018 and its operation for the year ended on that date.

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



.....
IBRAHIM BALA
TREASURER

7/11/19
.....
DATE

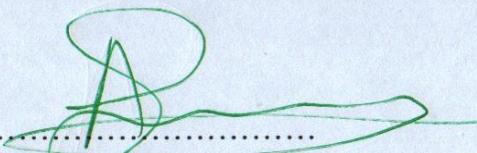
We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Giwa Local Government as at 31st December, 2018, and its operation for the year ended on that date.



.....
IBRAHIM BALA
TREASURER

7/11/19
.....
DATE



.....
HON. ABUBAKAR SHEHU L.
EXECUTIVE CHAIRMAN
07-11-19
.....
DATE

AUDIT CERTIFICATE

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

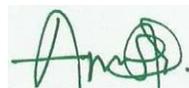
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts containing the public accounts of Local Government, 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 2018 of Kaduna State of Nigeria, and in accordance with International Standards of Supreme Audit Institutions (ISSAI) and generally accepted auditing standards. An audit includes examination on a test basis of evidence relevant to the figures disclosed in the financial statements. The audit was planned and performed to obtain information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements.

OPINION

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Giwa Local Government Council of Kaduna State for the year ended 31st December, 2018 subject to the presentation of outstanding payment vouchers to the tune of five hundred and sixty thousand naira(N560,000.00) only.



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

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual	Actual
		2018	2017
		₦	₦
Cash Flow from Operating Activities:			
Statutory Allocation	1	2,087,636,430.76	1,510,612,224.48
Share of Value Added Tax	2	366,778,675.54	437,555,322.06
Independent Revenue	3	355,000.00	
Total Receipts		2,454,770,106.30	1,948,167,546.54
Recurrent Payments:			
Employees Compensation	4	749,330,884.04	1,347,096,652.06
Social Benefits	5	234,806,663.28	18,964,152.17
Overhead Cost	6	501,866,437.19	146,926,967.00
CRFC - (Excluding Social Benefits and Public Debt)	7		1,295,474.59
Total Payments		1,486,003,984.51	1,514,283,245.82
Net Cash Flow from Operating Activities		968,766,121.79	433,884,300.72
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	66,567,515.46	54,151,718.25
Improvement to Human Health	11		63,442,894.86
Enhancing Skills and Knowledge	12	71,850,344.97	31,486,819.47
Housing and Urban Development	13		19,766,430.25
Water Resources and Rural Development	17	45,762,651.42	
Reform of Government and Governance	20	76,100,544.37	
Power	21	311,655,727.06	85,907,157.80
Road	24	214,578,311.32	205,035,698.65
Net Cash Flow from Investing Activities	29	786,515,094.60	459,790,719.28
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	172,868,906.96	610,752,326.96
Below-The-Line Payments	37	172,868,906.96	610,752,326.96
Net Surplus(Deficit) for the Year		182,251,027.19	(25,906,418.56)
Opening Balance		10,131,969.23	36,038,387.79
Closing Balance	38	192,382,996.42	10,131,969.23

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2018	Actual 2017
		₦	₦
ASSETS:			
Liquid Assets:			
Treasuries and Banks	39	192,382,996.42	10,131,969.23
Sub Total		192,382,996.42	10,131,969.23
Investments and Other Assets:			
Investments	40	20,050,000.00	20,050,000.00
Sub Total		20,050,000.00	20,050,000.00
Total Assets		212,432,996.42	30,181,969.23
Public Funds:			
Consolidated Revenue Fund	42	192,382,996.42	10,131,969.23
Capital Development Fund	43		
Other Funds	44	20,050,000.00	20,050,000.00
Sub - Total: Public Funds		212,432,996.42	30,181,969.23
LIABILITIES:			
Public Funds + Liabilities		212,432,996.42	30,181,969.23

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		36,038,387.79	10,131,969.23			10,131,969.23+		
Add: Recurrent Receipts:								
Statutory Allocation		1,333,007,967.71	2,044,782,651.21	1,794,156,205.00	1,794,156,205.00	250,626,446.21+	1,883,864,016.00	1,978,057,216.00
Share of VAT		437,555,322.06	366,778,675.54	488,382,243.00	488,382,243.00	121,603,567.46-	512,801,356.00	538,441,423.00
Excess Crude		67,408,309.47	17,835,298.74			17,835,298.74+		
NNPC Refunds			3,458,901.40			3,458,901.40+		
Special Reversed		105,226,281.38						
Stabilization Fund Receipts		4,969,665.92						
Refund from Paris Club					449,068,172.00	449,068,172.00-		
10% IGR State Government Allocation				18,341,996.00	18,341,996.00	18,341,996.00-	19,259,097.00	20,222,052.00
Exchange Rate Difference			21,559,579.41			21,559,579.41+		
Sub Total: Statutory Allocation		1,948,167,546.54	2,454,415,106.30	2,300,880,444.00	2,749,948,616.00	295,533,509.70-	2,415,924,469.00	2,536,720,691.00
Direct Taxes	49			3,500,000.00	3,500,000.00	3,500,000.00-	3,675,000.00	3,858,750.00
Licenses	50			2,170,000.00	2,170,000.00	2,170,000.00-	2,278,500.00	2,392,425.00
Rates	51		350,000.00	14,870,773.00	14,870,773.00	14,520,773.00-	15,614,312.00	16,395,028.00
Fees	52			21,292,160.00	21,292,160.00	21,292,160.00-	22,356,768.00	23,474,609.00
Fines	53			540,200.00	540,200.00	540,200.00-	567,210.00	595,571.00
Earnings	55			18,424,690.00	18,424,690.00	18,424,690.00-	19,345,925.00	20,313,222.00
Miscellaneous	62		5,000.00	106,518,429.00	106,518,429.00	106,513,429.00-	111,844,351.00	117,436,568.00
Total: Independent Revenue			355,000.00	167,316,252.00	167,316,252.00	166,961,252.00-	175,682,066.00	184,466,173.00
Total Recurrent Receipts		1,948,167,546.54	2,454,770,106.30	2,468,196,696.00	2,917,264,868.00	462,494,761.70-	2,591,606,535.00	2,721,186,864.00
Total Funds Available		1,984,205,934.33	2,464,902,075.53	2,468,196,696.00	2,917,264,868.00	452,362,792.47-	2,591,606,535.00	2,721,186,864.00
Less Recurrent Payments:								
Employees Compensation	63	1,347,096,652.06	749,330,884.04	1,042,721,561.00	755,345,840.00	6,014,955.96+	603,973,780.00	633,947,469.00
Social Benefits	64	18,964,152.17	234,806,663.28	146,620,036.00	236,228,672.00	1,422,008.72+	245,611,036.00	245,611,036.00
Overhead Cost	65	146,926,967.00	501,866,437.19	384,798,300.00	532,914,399.00	31,047,961.81+	210,648,464.00	165,908,264.00
CRFC - (Excluding Social Benefits and Public Debts)	66	1,295,474.59		7,000,000.00	7,000,000.00	7,000,000.00+	12,000,000.00	12,000,000.00
Total Recurrent Payments		1,514,283,245.82	1,486,003,984.51	1,581,139,897.00	1,531,488,911.00	45,484,926.49+	1,072,233,280.00	1,057,466,769.00
Other Cash Movement								
Below-The-Line Receipts	67	610,752,326.96	172,868,906.96			172,868,906.96+		
Below-The-Line Payments	68	610,752,326.96	172,868,906.96			172,868,906.96-		
Net Recurrent Funds before Transfers		469,922,688.51	978,898,091.02	887,056,799.00	1,385,775,957.00	406,877,865.98-	1,519,373,255.00	1,663,720,095.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		459,790,719.28	786,515,094.60	887,056,799.00	1,385,775,957.00	599,260,862.40+	724,473,924.00	723,648,924.00
Total Appropriations/Tranfers		459,790,719.28	786,515,094.60	887,056,799.00	1,385,775,957.00	599,260,862.40+	724,473,924.00	723,648,924.00
Closing Balance		10,131,969.23	192,382,996.42			192,382,996.42+	794,899,331.00	940,071,171.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				19,741,270.00	19,741,270.00	19,741,270.00-		
Add: Capital Receipts								
Transfer from Consolidated Revenue		459,790,719.28	786,515,094.60	887,056,799.00	1,385,775,957.00	599,260,862.40-	724,473,924.00	723,648,924.00
Sub Total: Capital Receipts		459,790,719.28	786,515,094.60	887,056,799.00	1,385,775,957.00	599,260,862.40-	724,473,924.00	723,648,924.00
Total Capital Funds Available		459,790,719.28	786,515,094.60	906,798,069.00	1,405,517,227.00	619,002,132.40-	724,473,924.00	723,648,924.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	4,480,000.00	147,929,863.51	227,075,212.00	466,314,471.00	318,384,607.49+	67,547,500.00	67,547,500.00
Public Order and Safety	73			8,530,000.00			8,530,000.00	8,530,000.00
Economic Affairs	74	248,463,718.05	638,585,231.09	579,179,446.00	895,547,206.00	256,961,974.91+	458,568,913.00	457,743,913.00
Environmental Protection	75	4,225,000.00						
Housing and Community Development	76	112,172,286.90		12,748,068.00			42,748,068.00	42,748,068.00
Health	77	63,442,894.86		44,150,343.00	43,655,550.00	43,655,550.00+	116,964,443.00	116,964,443.00
Education	79	27,006,819.47		35,115,000.00			30,115,000.00	30,115,000.00
Total Capital Expenditure		459,790,719.28	786,515,094.60	906,798,069.00	1,405,517,227.00	619,002,132.40+	724,473,924.00	723,648,924.00
Closing Balance								

NOTES TO CASH FLOW STATEMENT

	Note	Actual 2018	Actual 2017
Note 1 - Statutory Allocation		N	N
25001001/11010001 Statutory Allocation		2,044,782,651.21	1,333,007,967.71
25001001/11010003 Excess Crude		17,835,298.74	67,408,309.47
25001001/11010006 NNPC Refunds		3,458,901.40	
25001001/11010007 Special Reversed			105,226,281.38
25001001/11010008 Stabilization Fund Receipts			4,969,665.92
25001001/11010013 Exchange Rate Difference		21,559,579.41	
Total		2,087,636,430.76	1,510,612,224.48
Note 2 - Share of Value Added Tax			
25001001/11010002VAT		366,778,675.54	437,555,322.06
This represent Share of VAT from FAAC			
Note 3 - Independent Revenue			
Rates		350,000.00	
Miscellaneous Revenue		5,000.00	
Total		355,000.00	
Note 4 - Employees Compensation			
Contribution for Primary Teachers' Salaries		364,840,022.97	78,290,258.20
Local Government Staff	3A	384,490,861.07	1,268,806,393.86
Total		749,330,884.04	1,347,096,652.06
Note 4A - Local Government Staff			
Giwa Local Govt		384,490,861.07	1,268,806,393.86
Total		384,490,861.07	1,268,806,393.86
Note 5 - Social Benefits			
Contribution to Pension Funds		234,806,663.28	
Contributory Pension			18,964,152.17
Total		234,806,663.28	18,964,152.17
Note 6 - Overhead Costs			
Transport and Travelling		44,475,323.78	10,626,090.96
Utilities		480,000.00	
Material and Supplies		27,500,703.95	9,845,072.38
Maintenance Services		10,933,825.83	4,675,348.86
Training		6,635,537.57	18,438,389.75
Other Services		124,622,391.30	43,898,332.88
Consulting & Professional Services		17,772,304.35	
Fuel and Lubriants		3,561,218.19	1,852,000.00
Financial Charges		95,596.23	442,597.43
Miscellaneous Expenses		210,174,371.93	57,149,134.74
Staff Loans and Advances		24,500,000.00	
Local Grants and Contributions		31,115,164.06	
Total		501,866,437.19	146,926,967.00

Notes To Cash Flow Statement-Cont'd

	Note	Actual 2018 N	Actual 2017 N
Note 7 - CRFC (Excluding Social Benefits and Public Debts)			
20001001/22060203 Settlement of Liability			1,295,474.59
Total			1,295,474.59
Note 8 - Economic Empowerment Through Agriculture			
15001001/23030112/01000004 Rehabilitation/Repairs of tractor		1,499,450.00	
15001001/23030112/01000008 Purchase of Agro - Chemicals		1,414,000.00	
15001001/23050101/01000023 Provision of land scaping and beautification of LG secretari		2,900,000.00	
15001001/23030105/01000050 Demarcation Of Livestock Route -Across the Wards		4,333,862.00	4,500,000.00
15001001/23010127/01000051 Erosion Control at kaya DanmahawayiKidan			4,225,000.00
15001001/23010127/01000052 Land Compensation			41,786,711.25
15001001/23010127/01000053 Rehabilitation and Repairs Home Economic Centre		4,000,000.00	
15001001/23010112/01000058 Rehabilitation/Repairs of Home/Eco Centre-@ Shika		3,000,000.00	
15001001/23010112/01000059 Rehabilitation/Repairs of Home/Eco Centre-Yakawada		3,000,000.00	
15001001/23010113/01000063 Constr/Provision of Slaughter House- kaya			2,350,007.00
15001001/23020124/01000064 Contruction of cattle market		30,420,203.46	
15001001/23050101/01000065 Erosion/Flood control		4,000,000.00	
15001001/23010127/01000067 Purchase of 220 no. irrigation poumps		12,000,000.00	
34001001/23010127/01000064 Pur of Agro Chemical for the Extablish&Main of Ochad in Giwa			1,290,000.00
Total		66,567,515.46	54,151,718.25
Note 9 - Societal Re-Orientation			
Note 10 - Poverty Allevation			
Note 11 - Improvement to Human Health			
21001001/23010122/04000016 Purchase of Medical /Cilnical Equipment			8,678,156.96
21001001/23000000/04000019 Purchase of Matrasses For Health Clinic			38,598,970.40
21001001/23000000/04000020 Purchase of Hospital Beds			16,165,767.50
Total			63,442,894.86
Note 12 - Enhancing Skills and Knowledge			
25001001/23030121/05000001 Completion/Renovation of SUBEB secretariat		5,318,002.00	
17001001/23000000/05000042 Purchase of Community Development Materials		25,642,418.45	
17001001/23000000/05000043 Purchase of Teaching / Learning Aid Equipment			27,006,819.47
17001001/23020107/05000045 Completion of community primary school at sabonbirni		1,000,000.00	
17001001/23020107/05000048 Renovation of LEA primary school at Gadagau		9,122,591.00	
17001001/23020107/05000052 Construction of one block of two classroom at rukan bait ha		12,723,000.00	
17001001/23020125/05000053 Construction of a block of classroom at batureyakawada war		6,600,009.13	
17001001/23020107/05000066 Construction of two blocks of classrooms at sarki ta - tsaki		5,373,000.00	

Notes To Cash Flow Statement-Cont'd

	Note	Actual 2018	Actual 2017
		N	N
17001001/23020107/05000069	Construction of two blocks of classrooms at AginsawaKakang	6,071,324.39	
17001001/23000000/06000011	Construction of one Block of Two Class Room at PantanYashi		4,480,000.00
Total		71,850,344.97	31,486,819.47
Note 13 - Housing and Urban Development			
34001001/23030102/06000040	Renovation of Local Government Secretariat.		19,766,430.25
Total			19,766,430.25
Note14 - Gender			
Note 15 - Youth			
Note 17 - Water Resources and Rural Development			
		45,762,651.42	
34001001/23020105/10000002	Construction/Provision of bore hole	3,700,000.05	
17001001/23020118/10000001	Water and environmental sanitation programmes	38,062,651.37	
17001001/23020118/01000002	Construction of bore holes across the Wards	4,000,000.00	
Total		45,762,651.42	
Note 18 - Information and Communication Technology			
Note 19 - Growing the Private Sector			
Note - 20 Reform of Government and Governance			
25001001/23020101/13000045	Completion of renovation of local Govrenment secretariat	10,989,393.94	
25001001/23010132/13000046	Purchase of 12 no. gulf cars local security outfeet	6,600,000.00	
25001001/23050101/13000047	Capital Liability	13,527,473.23	
15001001/23020113/13000002	Construction/provision of fencing	10,000,000.00	
15001001/23050101/13000003	Additional at aggregation centre at T/zomo	6,453,711.00	
34001001/23030102/13000005	Provosion for replacement of vandalized electrical equipment	19,533,966.20	
34001001/23020103/13000012	Completion of police out post at kidandan	8,996,000.00	
Total		76,100,544.37	
Note 21 - Power			
34001001/23030102/14000022	Construction of Solar Power Street Light Giwa Township		19,450,194.00
34001001/23050101/14000035	Extension of Electricity Sabon Sara		13,212,850.00
34001001/23030102/14000040	Ext of Elect. Dariya-danzago-kwana-Ung/Bako		13,720,000.00
34001001/23010119/14000042	Purchase of Transfomer at HayinMadara	4,713,000.00	
34001001/23020103/14000043	Extension of Elec. Makaurata-dundubus		13,800,000.00

Notes To Cash Flow Statement-Cont'd

	Note	Actual 2018 ₦	Actual 2017 ₦
34001001/23030102/14000050	Ext.of Elect. Giwa Town-SabonAbuja Ung.Shehu A & Ung. Shuhe		8,944,113.80
34001001/23020103/14000053	Extension of elec. Tahsarsharri-store fatika to Ung. Missio		16,780,000.00
34001001/23020103/14000055	Complpetion of extension of rural electrification at maje to	4,786,873.95	
34001001/23020103/14000059	Extension of Electricity from kaya to idasu	25,366,310.14	
34001001/23020103/14000060	Extension of Electricity at Ung/bakoshi	4,013,844.30	
34001001/23020103/14000062	Extension of Electricity from Ung/lelli to panhauya	4,188,666.25	
34001001/23020103/14000064	Extension of LT line at Ung/lelliYandakaPanhauya ward	4,000,153.00	
34001001/23020103/14000065	Rural Electrification from kaswarda'a to kidandan	67,040,000.00	
34001001/23020103/14000066	Provision of transformer at MakaurataGangara	3,750,000.00	
34001001/23020103/14000067	Extension of Electricity from Yakawada to AginsawaKakangi	3,500,000.00	
34001001/23020103/14000070	Electrification of Bari village	22,878,451.73	
34001001/23020103/14000071	Extension of electricity at unguwan Pa to Dogon kaw	27,170,451.00	
34001001/23020103/14000072	Extension of LT line to Ung. Babandi at Danmahauwayi ward	2,726,572.00	
34001001/23020103/14000075	Installation of transformer and overhead line at kasavillag	8,172,689.21	
34001001/23020103/14000076	Installation of transformer and overhead line at barebari Ga	10,061,082.82	
34001001/23020103/14000078	Installation of transformer and overhead line at Ungwanwada	11,778,626.87	
34001001/23020103/14000079	Replacement of transformer and extension at HayinGadashik	5,453,747.98	
34001001/23020103/14000080	Installation of transformer and overhead line at SabonGira	24,678,642.18	
34001001/23010103/14000081	Installation of transformer and overhead line at Sabonlayin	9,829,111.00	
34001001/23020103/14000082	Installation of transformer and overhead line at WardagaGi	13,391,000.22	
34001001/23020103/14000083	Installation of transformer and overhead line at DaituKada	12,371,943.90	
34001001/23020103/14000084	Provision of rural Electrification at Bijimi and Nasarawan B	41,784,560.51	
Total		311,655,727.06	85,907,157.80
Note 22 - Rail			
Note 23 - Water Ways			
Note 24 - Road			
34001001/23020114/17000017	Const/Prov Of Surfacing (Tarring Of Rural Feed Rd)- Yakawada		70,385,575.65
34001001/23020116/17000025	Construction/Provision of Bridge at ShikaMakarbata	3,568,000.00	
34001001/23020116/17000032	Construction /provision of bridge barnawa	4,660,812.60	
34001001/23020114/17000042	Construction of rural road hayinmahuta-bomawa	54,000,000.00	134,650,123.00
34001001/23020114/17000043	Construction of double culvert at HidayyatunAuwalad H/mada	893,001.49	
34001001/23020114/17000044	Construction of rural road kaya-idasu to kidandan	11,407,020.00	
34001001/23020114/17000045	Construction of 3no. Culvert at linyindaki post office rd	500,000.00	
34001001/23020103/17000047	Construction of Half bridge at kofargidanAlh. Maiwadadans	3,958,000.00	
34001001/23020103/17000049	Construction of Half brdge at Pandogari Ung/Rimi-MarabanYa	6,710,342.00	
34001001/23020114/17000051	Construction of road kaya idasu to Kidandan	59,092,980.00	
34001001/23020103/17000052	Construction of box culvert with stone pitching at mugata	6,000,000.00	
34001001/23020114/17000053	Construction of vented causeway and rise pavement at tsohowa	6,131,022.50	

Notes To Cash Flow Statement-Cont'd

	Note	Actual 2018	Actual 2017
		₦	₦
34001001/23020114/17000056 Construction of 2x3mx 3m box culvert at kuramaikakakangi		4,568,000.00	
34001001/23010103/17000057 Construction of concrete christeners and earth work at kanti		7,073,333.94	
34001001/23020114/17000063 Construction of block drain at kasimuyakawada		12,401,898.79	
34001001/23020114/17000071 Construction of half bridge at tsohuwar Giwa		33,613,900.00	
Total		214,578,311.32	205,035,698.65
Note 29 - Net Cash Flow from Investing Activities by Sector:			
Capital Expenditure by Economic Sector		641,485,231.09	364,861,004.95
Capital Expenditure by Social Sector		145,029,863.51	94,929,714.33
Total	29A	786,515,094.60	459,790,719.28
Note 29A - Net Cash Flow From Investment Activities by Economic:			
Purchase of Fixed Assets General		69,903,384.65	133,526,425.58
Construction and Provision of Fixed Assets General		668,579,211.72	275,615,899.65
Rehabilitation and Repairs of Fixed Assets General		21,151,314.00	33,210,544.05
Preservation of the Environment General			4,225,000.00
Acquisition of Non Tangible Assets		26,881,184.23	13,212,850.00
Total - 29A	29B	786,515,094.60	459,790,719.28
Note 29B - Net Cash Flow From Investing Activities by Location			
Giwa Ward		666,837,679.31	413,779,008.03
Danmahawayi Ward			46,011,711.25
Yakawada Ward		6,710,342.00	
kadage Ward		12,371,943.90	
Idasu Ward		25,366,310.14	
Kidandan Ward		67,040,000.00	
Panhauya Ward		8,188,819.25	
Total - 29B		786,515,094.60	459,790,719.28
Note 36 - BTL Receipts			
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue		16,515,477.44	1,052,963.27
25001001/12150004 Union Deductions		781,154.64	
25001001/12150005 Deposits		1,000.00	1,000,000.00
25001001/12150006 Loans deduction for Salary Other Deduction for payroll		590,300.00	8,144,890.18
25001001/12150007 Monthly Net Total Salary Control Accounts			7,802,386.52
25001001/12150008 10% Contract Retention Charges		8,055,109.50	8,429,448.73
25001001/12150009 Sigma Pension Deductions		89,648,623.39	203,980,623.90
25001001/12150012 NULGE Deductions		13,470,285.35	1,121,337.98
25001001/12150013 MHWU Deductions			699,401.56
25001001/12150014 NANM		53,044.00	1,503,947.34
25001001/12150016 Monthly Repayments by Staff of LG		1,000,000.00	

Notes To Cash Flow Statement-Cont'd

	Note	Actual 2018	Actual 2017
		₦	₦
25001001/12150017	Tax Audit Liabilities	3,782,608.70	
25001001/12150019	Staff Audit & Biometrics		1,948,167.54
25001001/12150020	Sharp Sharp Loan		49,935,094.03
25001001/12150026	NULGE Deduction	200,323.00	
25001001/12150030	Loan Deductions	589,788.69	4,003,242.60
25001001/12150032	NUT Deduction	4,169,620.20	24,684,453.21
25001001/12150034	NUT Endwell	12,644,000.00	541,000.00
25001001/12150035	Credit Direct Deductions	19,000,000.00	
25001001/12150036	National Housing Fund Deduction	2,099,572.05	6,802,995.70
25001001/12150039	A.O.P Shawn	268,000.00	289,102,374.40
Total		172,868,906.96	610,752,326.96
Note 37 - Below the Line Payments			
20001001/20800003	PAYE Deductions Remittances to BIR	16,515,477.44	1,052,963.27
20001001/22080004	Union Deductions	781,154.64	
20001001/22080005	Deposits	1,000.00	1,000,000.00
20001001/22080006	Loans deduction for Salary Other Deduction for payroll	590,300.00	8,144,890.18
20001001/22080007	Monthly Net Total Salary Control Account		7,802,386.52
20001001/22080008	10% Contract Retention Charges	8,055,109.50	8,429,448.73
20001001/22080009	Sigma Pension deduction	89,648,623.39	203,980,623.90
20001001/22080012	NULGE Deductions	13,470,285.35	1,121,337.98
20001001/22080013	MHWU Deductions		699,401.56
20001001/22080014	NANM	53,044.00	1,503,947.34
20001001/22080016	Monthly Repayments by Staff of LG	1,000,000.00	
20001001/22080017	Tax Audit Liabilities	3,782,608.70	
20001001/22080019	Staff Audit & Biometrics		1,948,167.54
20001001/22080020	Sharp Sharp Loan		49,935,094.03
20001001/22080026	NULGE Deduction	200,323.00	
20001001/22080030	Loan Recovery	589,788.69	4,003,242.60
20001001/22080032	NUT Deduction	4,169,620.20	24,684,453.21
20001001/22080034	NUT Endwell	12,644,000.00	541,000.00
20001001/22080035	Credit Direct Deductions	19,000,000.00	
20001001/22080036	National Housing Fund Deduction	2,099,572.05	6,802,995.70
20001001/22080039	A.O.P Shawn	268,000.00	289,102,374.40
Total		172,868,906.96	610,752,326.96
Note 38 - Closing Balance			
20001001/31010100	ZENITH - MAIN ACCT	4,827,953.10	10,127,280.32
20001001/31010100	ZENITH - PROJECT ACCOUNT	187,555,043.32	4,688.91
Sub Total: Cash and Bank		192,382,996.42	10,131,969.23
Total Consolidated Cash & Bank Balances		192,382,996.42	10,131,969.23

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2018	2017
	₦	₦
Note 39 - Treasuries and Banks		
ZENITH - MAIN ACCT	4,827,953.10	10,127,280.32
ZENITH - PROJECT ACCOUNT	187,555,043.32	4,688.91
Total	192,382,996.42	10,131,969.23
Note 40 - Investments		
Giwa Food Processing Company	250,000.00	250,000.00
Makarfi Sugar Company	1,150,000.00	1,150,000.00
Kachia Ginger Company	150,000.00	150,000.00
Universal Bank Plc	6,000,000.00	6,000,000.00
First Bank Plc	1,000,000.00	1,000,000.00
Afribank Plc	1,000,000.00	1,000,000.00
National Oil	1,500,000.00	1,500,000.00
Ashaka Cement	1,000,000.00	1,000,000.00
Unity Bank Plc (Former Intercity Bank)	2,052,917.70	2,052,917.70
First Inland Bank Plc (Former NUB)	5,947,082.30	5,947,082.30
Total	20,050,000.00	20,050,000.00
Note 42 - Consolidated Revenue Fund		
Opening Balance	10,131,969.23	36,038,387.79
Add/(Less) Net Recurrent Surplus/(Deficit)	182,251,027.19	(25,906,418.56)
Closing Balance	192,382,996.42	10,131,969.23
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
Note 50 - Licenses							
Radio/Television Station License			350,000.00	350,000.00	350,000.00-	367,500.00	385,875.00
Bicycle/License			1,500,000.00	1,500,000.00	1,500,000.00-	1,575,000.00	1,653,750.00
Pet/Dog License			170,000.00	170,000.00	170,000.00-	178,500.00	187,425.00
Open Air Preaching Permit			150,000.00	150,000.00	150,000.00-	157,500.00	165,375.00
Total			2,170,000.00	2,170,000.00	2,170,000.00-	2,278,500.00	2,392,425.00
Note 51 - Rates							
Tenament Rate		350,000.00	14,330,773.00	14,330,773.00	13,980,773.00-	15,047,312.00	15,799,678.00
Shops and Kiosk Rates			540,000.00	540,000.00	540,000.00-	567,000.00	595,350.00
Total		350,000.00	14,870,773.00	14,870,773.00	14,520,773.00-	15,614,312.00	16,395,028.00
Note 52 - Fees							
Naming Of Street Registration Fees			100,000.00	100,000.00	100,000.00-	105,000.00	110,250.00
Night Soil Disposal/Deport Fees			350,000.00	350,000.00	350,000.00-	367,500.00	385,875.00
Marriage/Dicorce Fees			100,000.00	100,000.00	100,000.00-	105,000.00	110,250.00
Customary Right of Occupancy Fees			15,670,500.00	15,670,500.00	15,670,500.00-	16,454,025.00	17,276,727.00
Billboard Advertisement Fees			500,660.00	500,660.00	500,660.00-	525,693.00	551,978.00
Parking Fees			350,000.00	350,000.00	350,000.00-	367,500.00	385,875.00
Slaughter Slab Fees			2,220,040.00	2,220,040.00	2,220,040.00-	2,331,042.00	2,447,595.00
Fee Structure For Masts			2,000,960.00	2,000,960.00	2,000,960.00-	2,101,008.00	2,206,059.00
Total			21,292,160.00	21,292,160.00	21,292,160.00-	22,356,768.00	23,474,609.00
Note 53 - Fines							
Merriment And Road Closure Levies			540,200.00	540,200.00	540,200.00-	567,210.00	595,571.00
Total			540,200.00	540,200.00	540,200.00-	567,210.00	595,571.00
Note 54 - Sales							
Note 55 - Earnings							
Earning from Market			15,664,190.00	15,664,190.00	15,664,190.00-	16,447,400.00	17,269,770.00
Earning from Motor Park			2,760,500.00	2,760,500.00	2,760,500.00-	2,898,525.00	3,043,452.00
Total			18,424,690.00	18,424,690.00	18,424,690.00-	19,345,925.00	20,313,222.00
Note 62 - Miscellaneous							
Other Sources		5,000.00	106,518,429.00	106,518,429.00	106,513,429.00-	111,844,351.00	117,436,568.00
Total		5,000.00	106,518,429.00	106,518,429.00	106,513,429.00-	111,844,351.00	117,436,568.00
Note 63 - Employees Compensation							
Department of Admin & Finance	268,672,437.82	186,557,122.07	274,459,122.00	191,009,122.00	4,451,999.93+	4,500,000.00	4,500,000.00
Department of Education & Social Development	636,284,022.05					599,473,780.00	629,447,469.00
Department of Prim Health Care	363,849,933.99	197,933,739.00	199,169,230.00	199,169,230.00	1,235,491.00+		
Contribution to Primary Education	78,290,258.20	364,840,022.97	569,093,209.00	365,167,488.00	327,465.03+		
Total	1,347,096,652.06	749,330,884.04	1,042,721,561.00	755,345,840.00	6,014,955.96+	603,973,780.00	633,947,469.00

Notes to Statement of Consolidated Revenue Fund-cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 64 - Social Benefits							
Contribution to Pension Funds		234,806,663.28	146,620,036.00	236,228,672.00	1,422,008.72+	245,611,036.00	245,611,036.00
Contributory Pension	18,964,152.17						
Total	18,964,152.17	234,806,663.28	146,620,036.00	236,228,672.00	1,422,008.72+	245,611,036.00	245,611,036.00
Note 65 - Overhead Cost							
Office of the Chairman	59,256,316.01						
Department of Admin & Finance	30,184,679.01	363,660,720.13	245,493,716.00	380,909,815.00	17,249,094.87+	126,979,880.00	93,239,680.00
Department of Agriculture & Forestry	2,822,389.74	32,497,500.00	26,374,000.00	36,374,000.00	3,876,500.00+	8,734,000.00	8,734,000.00
Department of Finance	8,722,405.25						
Department of Works and Infrastructure	7,462,716.82	15,349,044.02	19,851,600.00	20,551,600.00	5,202,555.98+	17,291,600.00	13,191,600.00
Department of Planning Research & Statistics	7,915,264.56					680,000.00	680,000.00
Department of Education & Social Dev.	9,609,744.74	43,248,559.75	45,298,984.00	45,298,984.00	2,050,424.25+	31,182,984.00	24,282,984.00
Department of Prim. Health Care	20,953,450.87	47,110,613.29	47,780,000.00	49,780,000.00	2,669,386.71+	25,780,000.00	25,780,000.00
Total	146,926,967.00	501,866,437.19	384,798,300.00	532,914,399.00	31,047,961.81+	210,648,464.00	165,908,264.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liability	1,295,474.59		7,000,000.00	7,000,000.00	7,000,000.00+	12,000,000.00	12,000,000.00
Total	1,295,474.59		7,000,000.00	7,000,000.00	7,000,000.00+	12,000,000.00	12,000,000.00
Note 67 - BTL Receipts							
PAYE Taxes due to State Board of Internal Revenue	1,052,963.27	16,515,477.44			16,515,477.44+		
Union Deductions		781,154.64			781,154.64+		
Deposits	1,000,000.00	1,000.00			1,000.00+		
Loans deduction for Salary Other Deduction for payroll	8,144,890.18	590,300.00			590,300.00+		
Monthly Net Total Salary Control Accounts	7,802,386.52						
10% Contract Retention Charges	8,429,448.73	8,055,109.50			8,055,109.50+		
Sigma Pension Deductions	203,980,623.90	89,648,623.39			89,648,623.39+		
NULGE Deductions	1,121,337.98	13,470,285.35			13,470,285.35+		
MHWU Deductions	699,401.56						
NANM	1,503,947.34	53,044.00			53,044.00+		
Monthly Repayments by Staff of LG		1,000,000.00			1,000,000.00+		
Tax Audit Liabilities		3,782,608.70			3,782,608.70+		
Staff Audit & Biometrics	1,948,167.54						
Sharp Sharp Loan	49,935,094.03						
NULGE Deduction		200,323.00			200,323.00+		
Loan Deductions	4,003,242.60	589,788.69			589,788.69+		
NUT Deduction	24,684,453.21	4,169,620.20			4,169,620.20+		
NUT Endwell	541,000.00	12,644,000.00			12,644,000.00+		
Credit Direct Deductions		19,000,000.00			19,000,000.00+		

Notes to Statement of Consolidated Revenue Fund-cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
National Housing Fund Deduction	6,802,995.70	2,099,572.05			2,099,572.05+		
A.O.P Shawn	289,102,374.40	268,000.00			268,000.00+		
Total	610,752,326.96	172,868,906.96			172,868,906.96+		
Note 68 - Below the Line Payments							
PAYE Deductions Remittances to BIR	1,052,963.27	16,515,477.44			16,515,477.44-		
Union Deductions		781,154.64			781,154.64-		
Deposits	1,000,000.00	1,000.00			1,000.00-		
Loans deduction for Salary Other Deduction for payroll	8,144,890.18	590,300.00			590,300.00-		
Monthly Net Total Salary Control Account	7,802,386.52						
10% Contract Retention Charges	8,429,448.73	8,055,109.50			8,055,109.50-		
Sigma Pension deduction	203,980,623.90	89,648,623.39			89,648,623.39-		
NULGE Deductions	1,121,337.98	13,470,285.35			13,470,285.35-		
MHWU Deductions	699,401.56						
NANM	1,503,947.34	53,044.00			53,044.00-		
Monthly Repayments by Staff of LG		1,000,000.00			1,000,000.00-		
Tax Audit Liabilities		3,782,608.70			3,782,608.70-		
Staff Audit & Biometrics	1,948,167.54						
Sharp Sharp Loan	49,935,094.03						
NULGE Deduction		200,323.00			200,323.00-		
Loan Recovery	4,003,242.60	589,788.69			589,788.69-		
NUT Deduction	24,684,453.21	4,169,620.20			4,169,620.20-		
NUT Endwell	541,000.00	12,644,000.00			12,644,000.00-		
Credit Direct Deductions		19,000,000.00			19,000,000.00-		
National Housing Fund Deduction	6,802,995.70	2,099,572.05			2,099,572.05-		
A.O.P Shawn	289,102,374.40	268,000.00			268,000.00-		
Total	610,752,326.96	172,868,906.96			172,868,906.96-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 70 - Other Capital Receipts							
Note 71 - General Public Services							
25001001/23030121/05000001 Completion/Renovation of SUBEB secretariat		5,318,002.00	9,000,000.00	9,000,000.00	3,681,998.00+		
25001001/23010105/13000001 Purchase of Motor Vehicles GIWA				6,600,000.00	6,600,000.00+		
25001001/23010104/13000005 Purchase of 4no. Motocycles for distribution of religious or				1,500,000.00	1,500,000.00+		
25001001/23010105/13000006 Purchase of 7 no. motorcycle				2,100,000.00	2,100,000.00+		
25001001/23010112/13000044 Purchase of office furnitures			5,115,000.00	5,115,000.00	5,115,000.00+	5,115,000.00	5,115,000.00
25001001/23020101/13000045 Completion of renovation of local Govrenment secretariat		10,989,393.94	15,000,000.00	15,000,000.00	4,010,606.06+	15,000,000.00	15,000,000.00
25001001/23010132/13000046 Purchase of 12 no. gulf cars local security outfeet		6,600,000.00	18,115,000.00	18,115,000.00	11,515,000.00+	18,115,000.00	18,115,000.00
25001001/23050101/13000047 Capital Liability		13,527,473.23	41,000,000.00	130,608,636.00	117,081,162.77+	21,000,000.00	21,000,000.00
15001001/23050101/01000023 Provision of land scaping and beautification of LG secretari		2,900,000.00	3,000,000.00	3,000,000.00	100,000.00+	3,000,000.00	3,000,000.00
17001001/23000000/05000042 Purchase of Community Development Materials		25,642,418.45	26,250,000.00	26,250,000.00	607,581.55+	2,250,000.00	2,250,000.00
17001001/23020107/05000045 Completion of community primary school at sabonbirmi		1,000,000.00	2,039,000.00	2,039,000.00	1,039,000.00+		
17001001/23050101/05000046 Construction of two JAMB data processing centre yakawada/sh			42,000,000.00				
17001001/23020107/05000047 Construction of one block of two classroom at ruganBaiti H/			5,600,000.00				
17001001/23020107/05000048 Renovation of LEA primary school at Gadagau		9,122,591.00	1,600,000.00	11,600,000.00	2,477,409.00+		
17001001/23020118/05000049 Completion/Renovation of Yakawada town hall			7,000,000.00				
17001001/23030106/05000050 Rehabilitation /Renovation of LEA primary sch at tsohowar G				3,000,000.00	3,000,000.00+		
17001001/23030106/05000051 Rehabilitation /Renovation of LEA primary sch at tashanzom				3,300,000.00	3,300,000.00+		
17001001/23020107/05000052 Construction of one block of two classroom at rugan bait ha		12,723,000.00		21,825,000.00	9,102,000.00+		
17001001/23020125/05000053 Construction of a block of classroom at batureyakawada war		6,600,009.13		7,902,031.00	1,302,021.87+		
17001001/23030106/05000054 Renovation of blocks of classrooms at dokamasallacikankan				4,086,917.00	4,086,917.00+		
17001001/23030106/05000055 Renovation of blocks of classrooms at tunburkumaje in gal				4,050,000.00	4,050,000.00+		
17001001/23030106/05000056 Renovation of blocks of classrooms at tsaftawahayinmaje in				2,925,000.00	2,925,000.00+		
17001001/23030106/05000057 Renovation of blocks of classrooms at tsaftawahayinmaje in				2,925,000.00	2,925,000.00+		
17001001/23030106/05000058 Renovation of blocks of classrooms at tsibirishika ward.				4,146,310.00	4,146,310.00+		
17001001/23030113/05000059 Renovation of blocks of classrooms at KakangiGariKakangi				4,232,938.00	4,232,938.00+		
17001001/23030106/05000060 Renovation of blocks of classrooms at Kadage ward.				4,050,000.00	4,050,000.00+		
17001001/23030106/05000061 Renovation of blocks of classrooms at majeDanmahauwayi ward				4,177,495.00	4,177,495.00+		
17001001/23030106/05000062 Renovation of blocks of classrooms at Gogi in Kidandan ward.				4,050,000.00	4,050,000.00+		
17001001/23030106/05000063 Renovation of blocks of classrooms at tsibiri-shika ward.				4,328,563.00	4,328,563.00+		
17001001/23030106/05000064 Renovation of 2nd blocks of classrooms at ang.Sarkipriary				2,831,238.00	2,831,238.00+		
17001001/23030106/05000065 Renovation of 1st blocks of classrooms at ang.Sarkipriary				3,321,693.00	3,321,693.00+		
17001001/23020107/05000066 Construction of two blocks of classrooms at sarki ta - tsaki		5,373,000.00		7,902,031.00	2,529,031.00+		
17001001/23020107/05000067 Construction of two blocks of classrooms at Doka- Kidandan w				7,902,031.00	7,902,031.00+		
17001001/23030106/05000068 Construction of two blocks of classrooms at Layin Taki idasu				7,902,031.00	7,902,031.00+		
17001001/23020107/05000069 Construction of two blocks of classrooms at AginsawaKakang		6,071,324.39		7,902,031.00	1,830,706.61+		
17001001/23020107/05000070 Construction of two blocks of classrooms at Jengefe- Danmaha				7,902,031.00	7,902,031.00+		
17001001/23020107/05000071 Construction of two blocks of classrooms at Hayinmaje Gang				7,902,031.00	7,902,031.00+		
17001001/23020107/05000072 Construction of No Block of Classrooms in 8wards of the LGA				63,216,252.00	63,216,252.00+		

Notes to Statement of Capital Development Fund - cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
17001001/23000000/06000011 Construction of one Block of Two Class Room at Pantan Yashi	4,480,000.00						
17001001/23020118/10000001 Water and environmental sanitation programmes		38,062,651.37	51,356,212.00	38,356,212.00	293,560.63+	3,067,500.00	3,067,500.00
17001001/23020118/01000002 Construction of bore holes across the Wards		4,000,000.00		5,250,000.00	1,250,000.00+		
Total	4,480,000.00	147,929,863.51	227,075,212.00	466,314,471.00	318,384,607.49+	67,547,500.00	67,547,500.00
Note 74 - Economic Affairs							
15001001/23030112/01000004 Rehabilitation/Repairs of tractor		1,499,450.00	1,500,000.00	1,500,000.00	550.00+	1,500,000.00	1,500,000.00
15001001/23030112/01000008 Purchase of Agro - Chemicals		1,414,000.00	1,565,000.00	1,565,000.00	151,000.00+	1,565,000.00	1,565,000.00
15001001/23030105/01000050 Demarcation Of Livestock Route -Across the Wards	4,500,000.00	4,333,862.00	5,115,000.00	5,115,000.00	781,138.00+	5,115,000.00	5,115,000.00
15001001/23010127/01000053 Rehabilitation and Repairs Home Economic Centre		4,000,000.00	4,415,000.00	4,415,000.00	415,000.00+	4,415,000.00	4,415,000.00
15001001/23010112/01000057 Rehabilitation/Repairs of Home/Eco Centre-@ Fatika			1,615,000.00			1,615,000.00	1,615,000.00
15001001/23010112/01000058 Rehabilitation/Repairs of Home/Eco Centre-@ Shika		3,000,000.00	3,615,000.00	3,615,000.00	615,000.00+	3,615,000.00	3,615,000.00
15001001/23010112/01000059 Rehabilitation/Repairs of Home/Eco Centre-Yakawada		3,000,000.00	3,315,000.00	3,315,000.00	315,000.00+	3,315,000.00	3,315,000.00
15001001/23010113/01000063 Constr/Provision of Slaughter House- kaya	2,350,007.00						
15001001/23020124/01000064 Construction of cattle market		30,420,203.46	18,000,000.00	31,000,000.00	579,796.54+		
15001001/23050101/01000065 Erosion/Flood control		4,000,000.00	5,115,000.00	5,115,000.00	1,115,000.00+	5,115,000.00	5,115,000.00
15001001/23010127/01000066 Renovation of slaughter house at Giwa central market				8,000,000.00	8,000,000.00+		
15001001/23010127/01000067 Purchase of 220 no. irrigation poumps		12,000,000.00	13,315,000.00	12,030,000.00	30,000.00+		
15001001/23020113/13000002 Construction/provision of fencing		10,000,000.00	11,250,000.00	11,250,000.00	1,250,000.00+	11,250,000.00	11,250,000.00
15001001/23050101/13000003 Additional at aggregation centre at T/zomo		6,453,711.00	7,000,000.00	7,000,000.00	546,289.00+		
15001001/23010127/13000004 Purchase of Additional Land for the Expansion of Giwa Centra				15,000,000.00	15,000,000.00+		
34001001/23010127/01000064 Pur of Agro Chemical for the Extablish&Main of Ochad in Giwa	1,290,000.00						
34001001/23030102/06000040 Renovation of Local Government Secretariat.	19,766,430.25						
34001001/23020105/10000002 Construction/Provision of bore hole		3,700,000.05	3,900,000.00	3,900,000.00	199,999.95+	975,000.00	
34001001/23030102/13000005 Provosion for replacement of vandalized electrical equipment		19,533,966.20	20,115,000.00	20,115,000.00	581,033.80+	20,115,000.00	20,115,000.00
34001001/23020103/13000012 Completion of police out post at kidandan		8,996,000.00	9,000,000.00	9,000,000.00	4,000.00+		
34001001/23020118/13000013 Construction of Giwa Town Central Mosque				4,090,803.00	4,090,803.00+		
34001001/23020103/13000014 Construction of New Police Outpost at the Premises of Police				12,902,370.00	12,902,370.00+		
34001001/23020103/13000015 Reconstruction of Local Government Secretariat Mosque				7,090,084.00	7,090,084.00+		
34001001/23030102/14000022 Construction of Solar Power Street Light Giwa Township	19,450,194.00						
34001001/23050101/14000035 Extension of Electricity Sabon Sara	13,212,850.00						
34001001/23030102/14000040 Ext of Elect. Dariya-danzago-kwana-Ung/Bako	13,720,000.00						
34001001/23010119/14000042 Purchase of Transfomer at HayinMadara		4,713,000.00	5,115,000.00	5,115,000.00	402,000.00+	5,115,000.00	5,265,000.00
34001001/23020103/14000043 Extension of Elec. Makaurata-dundubus	13,800,000.00						
34001001/23030102/14000050 Ext.of Elect. Giwa Town-SabonAbuja Ung,Shehu A & Ung. Shuhe	8,944,113.80						
34001001/23020103/14000053 Extension of elec. Tahsarshari-store fatika to Ung. Missio	16,780,000.00						
34001001/23020103/14000055 Complpetion of extension of rural electrification at maje to		4,786,873.95	4,993,875.00	4,993,875.00	207,001.05+	4,993,875.00	4,993,875.00
34001001/23020103/14000056 Construction/provision of rural electricity at tashashari			13,500,000.00			13,500,000.00	13,500,000.00
34001001/23010119/14000057 Purchase 11 no.of transformers			35,115,000.00			55,115,000.00	55,115,000.00
34001001/23020103/14000058 Extension of Electricity from Yakawada to Ung/ Magajiaskan			3,000,000.00			60,229,443.00	60,229,443.00
34001001/23020103/14000059 Extension of Electricity from kaya to idasu		25,366,310.14	33,785,561.00	25,460,561.00	94,250.86+		

Notes to Statement of Capital Development Fund - cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000060	Extension of Electricity at Ung/bakoshi	4,013,844.30	4,344,900.00	4,344,900.00	331,055.70+		
34001001/23020103/14000061	Extension of Electricity from Turawa to kakangi		27,423,079.00				
34001001/23020103/14000062	Extension of Electricity from Ung/lelli to panhauya	4,188,666.25	4,200,000.00	4,200,000.00	11,333.75+		
34001001/23020103/14000063	Extension of Electricity at salinkehayindogo		25,297,354.00				
34001001/23020103/14000064	Extension of LT line at Ung/lelliYandakaPanhauya ward	4,000,153.00	4,344,900.00	4,344,900.00	344,747.00+		
34001001/23020103/14000065	Rural Electrification from kaswarda'a to kidandan	67,040,000.00	68,000,000.00	68,000,000.00	960,000.00+		
34001001/23020103/14000066	Provision of transformer at MakaurataGangara	3,750,000.00	4,200,000.00	4,200,000.00	450,000.00+		
34001001/23020103/14000067	Extension of Electricity from Yakawada to AginsawaKakangi	3,500,000.00	4,000,000.00	4,000,000.00	500,000.00+		
34001001/23020103/14000068	Provision of rural electrification from kawuri to Ung/madaki		12,000,000.00				
34001001/23020103/14000069	Extension of Electrification from ung/murtala to ung/mal. Is		7,000,000.00				
34001001/23020103/14000070	Electrification of Bari village	22,878,451.73		26,000,000.00	3,121,548.27+		
34001001/23020103/14000071	Extension of electricity at unguwan Pa to Dogon kaw	27,170,451.00		28,475,000.00	1,304,549.00+		
34001001/23020103/14000072	Extension of LT line to Ung. Babandi at Danmahauwayi ward	2,726,572.00		7,923,754.00	5,197,182.00+		
34001001/23020103/14000073	Replacement of transformer at hayinmahauta Giwa ward			3,746,250.00	3,746,250.00+		
34001001/23020103/14000074	Maintenance of Overhead electric line in tunburkuGaladimaw			1,620,000.00	1,620,000.00+		
34001001/23020103/14000075	Installation of transformer and overhead line at kasavillag	8,172,689.21		10,254,629.00	2,081,939.79+		
34001001/23020103/14000076	Installation of transformer and overhead line at barebari Ga	10,061,082.82		11,411,377.00	1,350,294.18+		
34001001/23020103/14000077	Installation of transformer and overhead line at sadaGaladi			20,366,669.00	20,366,669.00+		
34001001/23020103/14000078	Installation of transformer and overhead line at Ungwanwada	11,778,626.87		13,878,907.00	2,100,280.13+		
34001001/23020103/14000079	Replacement of transformer and extension at HayinGadashik	5,453,747.98		6,158,324.00	704,576.02+		
34001001/23020103/14000080	Installation of transformer and overhead line at SabonGira	24,678,642.18		25,235,242.00	556,599.82+		
34001001/23010103/14000081	Installation of transformer and overhead line at Sabonlayin	9,829,111.00		10,671,982.00	842,871.00+		
34001001/23020103/14000082	Installation of transformer and overhead line at WardagaGi	13,391,000.22		14,391,367.00	1,000,366.78+		
34001001/23020103/14000083	Installation of transformer and overhead line at DaituKada	12,371,943.90		15,101,804.00	2,729,860.10+		
34001001/23020103/14000084	Provision of rural Electrification at Bijimi and Nasarawan B	41,784,560.51		43,650,000.00	1,865,439.49+		
34001001/23010103/14000085	Replacement of transformer at Kunduvillage at Kadage ward			3,746,250.00	3,746,250.00+		
34001001/23020116/17000025	Construction/Provision of Bridge at ShikaMakarabata	3,568,000.00	3,750,000.00	3,750,000.00	182,000.00+	3,750,000.00	3,750,000.00
34001001/23020116/17000030	Construction /provision of bridge at hayinkanawa			6,615,000.00		6,615,000.00	6,615,000.00
34001001/23020116/17000031	construction /provision of bridge at hayinmaje			10,115,000.00		10,115,000.00	10,115,000.00
34001001/23020116/17000032	Construction /provision of bridge barnawa	4,660,812.60	5,115,000.00	5,115,000.00	454,187.40+	5,115,000.00	5,115,000.00
34001001/23020116/17000033	Construction /provision of bridge at gidan mal. Sani			10,115,000.00		10,115,000.00	10,115,000.00
34001001/23020116/17000035	Construction /provision of bridge at Ung Lalle			5,615,000.00		5,615,000.00	5,615,000.00
34001001/23020116/17000036	Construction /provision of bridge at u/gani			5,115,000.00		5,115,000.00	5,115,000.00
34001001/23020116/17000037	Construction /provision of bridge at u/jola			8,115,000.00		8,115,000.00	8,115,000.00
34001001/23020116/17000038	Construction /provision of bridge at Alfawa			6,115,000.00		6,115,000.00	6,115,000.00
34001001/23020114/17000042	Construction of rural road hayinmahuta-bomawa	134,650,123.00	54,000,000.00	14,435,595.00	54,435,595.00	435,595.00+	74,435,595.00
34001001/23020114/17000043	Construction of double culvert at HidayyatunAuwalad H/mada		893,001.49	1,500,000.00	1,500,000.00	606,998.51+	125,915,000.00
34001001/23020114/17000044	Construction of rural road kaya-idasu to kidandan		11,407,020.00	60,854,145.00	12,007,027.00	600,007.00+	
34001001/23020114/17000045	Construction of 3no. Culvert at linyindaki post office rd		500,000.00	900,000.00	900,000.00	400,000.00+	
34001001/23020103/17000046	Construction of culvert at H/gadashika			500,000.00	500,000.00	500,000.00+	
34001001/23020103/17000047	Construction of Half bridge at kofargidanAlh. Maiwadadans		3,958,000.00	4,100,000.00	4,100,000.00	142,000.00+	

Notes to Statement of Capital Development Fund - cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/17000048	Construction of Half brdge and two km road at h/mallamkida		42,000,000.00				
34001001/23020103/17000049	Construction of Half brdge at Pandogari Ung/Rimi-MarabanYa	6,710,342.00	7,000,000.00	7,000,000.00	289,658.00+		
34001001/23020114/17000050	Construction of half bridge at tashankanwa			26,000,000.00	26,000,000.00+		
34001001/23020114/17000051	Construction of road kaya idasu to Kidandan	59,092,980.00		60,000,000.00	907,020.00+		
34001001/23020103/17000052	Construction of box culvert with stone pitching at mugata	6,000,000.00		7,070,119.00	1,070,119.00+		
34001001/23020114/17000053	Construction of vented causeway and rise pavement at tsohowa	6,131,022.50		8,999,253.00	2,868,230.50+		
34001001/23020114/17000054	Construction of pap culvert and protection at aginsawa			2,410,662.00	2,410,662.00+		
34001001/23020114/17000055	Construction of 2nr pape culvert at ang/injin Giwa			1,370,826.00	1,370,826.00+		
34001001/23020114/17000056	Construction of 2x3mx 3m box culvert at kuramaikakakangi	4,568,000.00		6,311,993.00	1,743,993.00+		
34001001/23010103/17000057	Construction of concrete christeners and earth work at kanti	7,073,333.94		8,308,998.00	1,235,664.06+		
34001001/23020124/17000058	Giwa main market/culvert and driainage			2,248,498.00	2,248,498.00+		
34001001/23020114/17000059	Construction of block drain at kadage			2,036,521.00	2,036,521.00+		
34001001/23020114/17000060	Construction of block drain at kadage			2,530,710.00	2,530,710.00+		
34001001/23020114/17000061	Construction of 2x 3mx3m box culvert at kunfakidandan 32P			5,746,607.00	5,746,607.00+		
34001001/23020114/17000062	Construction of 2x 3mx3m box culvert at Ang. Lallaikakangi			7,082,326.00	7,082,326.00+		
34001001/23020114/17000063	Construction of block drain at kasimuyakawada	12,401,898.79		12,754,665.00	352,766.21+		
34001001/23020114/17000064	Construction of block drain at layinyakubushehuDanmahauwa			12,653,660.00	12,653,660.00+		
34001001/23020114/17000065	Construction of 2x2mx2m box culvert at marabanyakawada pan			4,845,448.00	4,845,448.00+		
34001001/23020114/17000066	Construction of 2x2mx2m box culvert at bajimi bridge biyer			5,094,991.00	5,094,991.00+		
34001001/23020114/17000067	Construction of 2x2mx2m box culvert and 750mm double pape cu			6,535,204.00	6,535,204.00+		
34001001/23020114/17000068	Construction of 3mx3m single cell box culvert at tawatsuroa			4,241,661.00	4,241,661.00+		
34001001/23020114/17000069	Construction of 2x2mx2m box culvert at sada village Galadim			2,889,389.00	2,889,389.00+		
34001001/23020114/17000070	Construction of 2x 2m x3m box culvert road Giwa			6,746,607.00	6,746,607.00+		
34001001/23020114/17000071	Construction of half bridge at tsohuwar Giwa	33,613,900.00		33,777,000.00	163,100.00+		
34001001/23020114/17000072	Construction /provision of bridge at tatamugata		4,615,000.00	568,881.00	568,881.00+		
34001001/23020114/17000073	Construction of rural feeder road from main road to juniour		7,450,037.00	4,070,037.00	4,070,037.00+		
34001001/23020114/17000074	Construction of rural feeder road from Fatika to Ruheya		10,000,000.00	2,549,962.00	2,549,962.00+		
34001001/23020114/17000075	Construction of Drainage at Kaya			18,196,244.00	18,196,244.00+		
34001001/23020107/17000076	Construction of Drainage at Shika from Makabarta			14,762,474.00	14,762,474.00+		
34001001/23020114/17000077	Completion of Drainage at HayinMadara			3,127,800.00	3,127,800.00+		
Total		248,463,718.05	638,585,231.09	579,179,446.00	895,547,206.00	256,961,974.91+	458,568,913.00
Note 75 - Environmental Protection							
15001001/23010127/01000051	Erosion Control at kaya DanmahawayiKidan	4,225,000.00					
Total		4,225,000.00					
Note 76 - Housing and Community Development							
15001001/23010127/01000052	Land Compensation	41,786,711.25		12,748,068.00		42,748,068.00	42,748,068.00
34001001/23020114/17000017	Const/Prov Of Surfacing (Tarring Of Rural Feed Rd)- Yakawada	70,385,575.65					
Total		112,172,286.90		12,748,068.00		42,748,068.00	42,748,068.00

Notes to Statement of Capital Development Fund - cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 77 - Health							
21001001/23010122/04000016 Purchase of Medical /Clinical Equipment	8,678,156.96						
21001001/23000000/04000019 Purchase of Matresses For Health Clinic	38,598,970.40						
21001001/23000000/04000020 Purchase of Hospital Beds	16,165,767.50		10,115,000.00			20,115,000.00	20,115,000.00
21001001/23020106/04000021 Renovation of primary Health centre at sabonbirni Ung/Ielli			2,200,900.00				
21001001/23010122/04000022 Purchase of Drugs			10,115,000.00			10,115,000.00	10,115,000.00
21001001/23020106/04000023 Construction of clinic at Daitu			8,000,000.00			43,015,000.00	43,015,000.00
21001001/23020106/04000024 Contribution to PHC			13,719,443.00			43,719,443.00	43,719,443.00
21001001/23010122/04000027 Construction of Clinic at the New Police Academy Karau-Karau				32,655,550.00	32,655,550.00+		
21001001/23010105/04000028 Purchase of 5No. Motor Vehicle (Ambulances)				11,000,000.00	11,000,000.00+		
Total	63,442,894.86		44,150,343.00	43,655,550.00	43,655,550.00+	116,964,443.00	116,964,443.00
Note 78 - Recreation Culture and Religion							
Note 79 - Education							
17001001/23000000/05000043 Purchase of Teaching / Learning Aid Equipment	27,006,819.47		35,115,000.00			30,115,000.00	30,115,000.00
Total	27,006,819.47		35,115,000.00			30,115,000.00	30,115,000.00
Note 80 - Social Protection							

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed	
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020	
	N	N	N	N	N	N	N	
STATUTORY ALLOCATION								
20001001 - Department of Admin and Finance								
25001001/11010001	Statutory Allocation	1,333,007,967.71	2,044,782,651.21	1,794,156,205.00	1,794,156,205.00	250,626,446.21+	1,883,864,016.00	1,978,057,216.00
25001001/11010002	Share of VAT	437,555,322.06	366,778,675.54	488,382,243.00	488,382,243.00	121,603,567.46-	512,801,356.00	538,441,423.00
25001001/11010003	Excess Crude	67,408,309.47	17,835,298.74			17,835,298.74+		
25001001/11010006	NNPC Refunds		3,458,901.40			3,458,901.40+		
25001001/11010007	Special Reversed	105,226,281.38						
25001001/11010008	Stabilization Fund Receipts	4,969,665.92						
25001001/11010009	Refund from Paris Club				449,068,172.00	449,068,172.00-		
25001001/11010011	10% IGR State Government Allocation			18,341,996.00	18,341,996.00	18,341,996.00-	19,259,097.00	20,222,052.00
25001001/11010013	Exchange Rate Difference		21,559,579.41			21,559,579.41+		
Total		1,948,167,546.54	2,454,415,106.30	2,300,880,444.00	2,749,948,616.00	295,533,509.70-	2,415,924,469.00	2,536,720,691.00
TAXES								
20001001 - Department of Admin and Finance								
LICENSES								
20001001 - Department of Admin and Finance								
25001001/12020005	Radio/Television Station License			350,000.00	350,000.00	350,000.00-	367,500.00	385,875.00
25001001/12020012	Bicycle/License			1,500,000.00	1,500,000.00	1,500,000.00-	1,575,000.00	1,653,750.00
25001001/12020018	Pet/Dog License			170,000.00	170,000.00	170,000.00-	178,500.00	187,425.00
25001001/12020041	Open Air Preaching Permit			150,000.00	150,000.00	150,000.00-	157,500.00	165,375.00
Total				2,170,000.00	2,170,000.00	2,170,000.00-	2,278,500.00	2,392,425.00
RATES								
20001001 - Department of Admin and Finance								
25001001/11030001	Tenament Rate		350,000.00	14,330,773.00	14,330,773.00	13,980,773.00-	15,047,312.00	15,799,678.00
25001001/12040068	Shops and Kiosk Rates			540,000.00	540,000.00	540,000.00-	567,000.00	595,350.00
Total			350,000.00	14,870,773.00	14,870,773.00	14,520,773.00-	15,614,312.00	16,395,028.00
FEES								
20001001 - Department of Admin and Finance								
25001001/12040006	Naming Of Street Registration Fees			100,000.00	100,000.00	100,000.00-	105,000.00	110,250.00
25001001/12040010	Night Soil Disposal/Deport Fees			350,000.00	350,000.00	350,000.00-	367,500.00	385,875.00
25001001/12040018	Marriage/Dicorce Fees			100,000.00	100,000.00	100,000.00-	105,000.00	110,250.00
25001001/12040031	Customary Right of Occupancy Fees			15,670,500.00	15,670,500.00	15,670,500.00-	16,454,025.00	17,276,727.00
25001001/12040036	Billboard Advertisement Fees			500,660.00	500,660.00	500,660.00-	525,693.00	551,978.00
25001001/12040054	Parking Fees			350,000.00	350,000.00	350,000.00-	367,500.00	385,875.00
25001001/12040099	Slaughter Slab Fees			2,220,040.00	2,220,040.00	2,220,040.00-	2,331,042.00	2,447,595.00
25001001/12040102	Fee Structure For Masts			2,000,960.00	2,000,960.00	2,000,960.00-	2,101,008.00	2,206,059.00
Total				21,292,160.00	21,292,160.00	21,292,160.00-	22,356,768.00	23,474,609.00

Schedule of Recurrent Revenue – cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
FINES							
20001001 - Department of Admin and Finance							
25001001/12050000 Merriment And Road Closure Levies			540,200.00	540,200.00	540,200.00-	567,210.00	595,571.00
Total			540,200.00	540,200.00	540,200.00-	567,210.00	595,571.00
SALES							
20001001 - Department of Admin and Finance							
EARNINGS							
20001001 - Department of Admin and Finance							
25001001/12070012 Earning from Market			15,664,190.00	15,664,190.00	15,664,190.00-	16,447,400.00	17,269,770.00
25001001/12070013 Earning from Motor Park			2,760,500.00	2,760,500.00	2,760,500.00-	2,898,525.00	3,043,452.00
Total			18,424,690.00	18,424,690.00	18,424,690.00-	19,345,925.00	20,313,222.00
RENT ON GOVERNMENT PROPERTIES							
20001001 - Department of Admin and Finance							
RENT ON LAND AND OTHER PROPERTIES							
20001001 - Department of Admin and Finance							
REPAYMENTS							
20001001 - Department of Admin and Finance							
INVESTMENT INCOMES							
20001001 - Department of Admin and Finance							
INTEREST EARNED							
20001001 - Department of Admin and Finance							
MISCELLANEOUS							
20001001 - Department of Admin and Finance							
25001001/12140005 Other Sources		5,000.00	106,518,429.00	106,518,429.00	106,513,429.00-	111,844,351.00	117,436,568.00
Total		5,000.00	106,518,429.00	106,518,429.00	106,513,429.00-	111,844,351.00	117,436,568.00
BELOW THE LINE RECEIPTS							
20001001 - Department of Admin and Finance							
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	1,052,963.27	16,515,477.44			16,515,477.44+		
25001001/12150004 Union Deductions		781,154.64			781,154.64+		
25001001/12150005 Deposits	1,000,000.00	1,000.00			1,000.00+		
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	8,144,890.18	590,300.00			590,300.00+		
25001001/12150007 Monthly Net Total Salary Control Accounts	7,802,386.52						
25001001/12150008 10% Contract Retention Charges	8,429,448.73	8,055,109.50			8,055,109.50+		

Schedule of Recurrent Revenue – cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
25001001/12150009	Sigma Pension Deductions	203,980,623.90	89,648,623.39		89,648,623.39+		
25001001/12150012	NULGE Deductions	1,121,337.98	13,470,285.35		13,470,285.35+		
25001001/12150013	MHWU Deductions	699,401.56					
25001001/12150014	NANM	1,503,947.34	53,044.00		53,044.00+		
25001001/12150016	Monthly Repayments by Staff of LG		1,000,000.00		1,000,000.00+		
25001001/12150017	Tax Audit Liabilities		3,782,608.70		3,782,608.70+		
25001001/12150019	Staff Audit & Biometrics	1,948,167.54					
25001001/12150020	Sharp Sharp Loan	49,935,094.03					
25001001/12150026	NULGE Deduction		200,323.00		200,323.00+		
25001001/12150030	Loan Deductions	4,003,242.60	589,788.69		589,788.69+		
25001001/12150032	NUT Deduction	24,684,453.21	4,169,620.20		4,169,620.20+		
25001001/12150034	NUT Endwell	541,000.00	12,644,000.00		12,644,000.00+		
25001001/12150035	Credit Direct Deductions		19,000,000.00		19,000,000.00+		
25001001/12150036	National Housing Fund Deduction	6,802,995.70	2,099,572.05		2,099,572.05+		
25001001/12150039	A.O.P Shawn	289,102,374.40	268,000.00		268,000.00+		
Total		610,752,326.96	172,868,906.96		172,868,906.96+		

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
11001001 - OFFICE OF THE CHAIRMAN							
11001001/22020102 Local Travel and Transport - Others	7,840,500.00						
11001001/22020604 Security Vote (Including Operations)	14,339,076.19						
11001001/22020606 Physical Security	24,589,000.69						
11001001/22021001 Refreshment & Meals	4,040,000.00						
11001001/22021023 ALGON Contributions	225,000.00						
11001001/22021034 Benefit to Elected/Appointed Officials	4,856,000.00						
11001001/22021035 Local Government Election	3,366,739.13						
Sub Total Overhead Cost	59,256,316.01						
Total Recurrent Expenditure	59,256,316.01						
11013001 - SECRETARY TO THE LOCAL GOVERNMENT							
12003001 - THE COUNCIL							
25001001 - DEPARTMENT OF ADMIN & FINANCE							
25001001/21010101 Basic Salary	268,672,437.82	186,557,122.07	274,459,122.00	191,009,122.00	4,451,999.93+	4,500,000.00	4,500,000.00
Sub Total - Personnel Cost	268,672,437.82	186,557,122.07	274,459,122.00	191,009,122.00	4,451,999.93+	4,500,000.00	4,500,000.00
25001001/22020102 Local Travel and Transport - Others		25,313,000.00	26,313,000.00	26,313,000.00	1,000,000.00+		
25001001/22020103 International Transport and Travels - Training		7,253,000.00	7,500,000.00	7,500,000.00	247,000.00+	7,500,000.00	7,500,000.00
25001001/22020106 Duty tour Allowance-Civil Servant		4,401,323.78	4,417,000.00	4,417,000.00	15,676.22+	3,907,000.00	3,907,000.00
25001001/22020209 Payment of Security Guard Allowance		110,000.00	120,000.00	120,000.00	10,000.00+	120,000.00	
25001001/22020301 Office Stationeries/Computer Consumables		2,023,998.00	2,495,000.00	2,995,000.00	971,002.00+	1,815,000.00	
25001001/22020305 Printing of Non Security Documents		7,113,000.00	2,455,700.00	7,955,700.00	842,700.00+	2,455,700.00	2,455,700.00
25001001/22020306 Printing of Security Documents		4,535,002.00	4,753,000.00	4,753,000.00	217,998.00+	4,753,000.00	4,573,000.00
25001001/22020309 Uniforms & Other Clothing				4,500,000.00	4,500,000.00+		
25001001/22020403 Maintenance of Office Building Residential Qtrs		1,896,000.00	2,700,000.00	2,700,000.00	804,000.00+	2,700,000.00	
25001001/22020501 Local Training		4,731,229.76	5,062,000.00	5,062,000.00	330,770.24+	5,062,000.00	5,062,000.00
25001001/22020503 Contribution to Training Fund	12,272,868.01						
25001001/22020507 Training of One Indigene to Nigerian Seafarers Dev. Programme	4,856,000.00						
25001001/22020601 Security Services	986,256.00						
25001001/22020604 Security Vote (Including Operations)		50,427,391.30	50,610,000.00	50,610,000.00	182,608.70+	36,030,000.00	36,030,000.00
25001001/22020605 Cleaning &Fumigation Services		1,240,000.00	2,050,000.00	2,050,000.00	810,000.00+	2,050,000.00	
25001001/22020606 Physical security		71,750,000.00		72,160,000.00	410,000.00+		
25001001/22020701 Financial Consulting		7,874,000.00	8,858,000.00	8,858,000.00	984,000.00+	1,358,000.00	1,358,000.00
25001001/22020710 Audit Fees		800,000.00	1,000,000.00	1,000,000.00	200,000.00+		
25001001/22020711 Automation of IPSAS Accounting /Engagement of LGA's IPSAS Bu		3,161,304.35	3,690,000.00	3,690,000.00	528,695.65+	2,690,000.00	2,190,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation		4,923,113.42	5,000,000.00	5,000,000.00	76,886.58+		
25001001/22020901 Bank Charges (Other Than interest)		95,596.23	96,480.00	96,480.00	883.77+	96,480.00	96,480.00
25001001/22021001 Refreshment & Meals	1,658,000.00	4,789,313.78	2,960,000.00	4,960,000.00	170,686.22+	1,425,000.00	1,125,000.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
25001001/22021002	Honorarium & Sitting Allowance	1,325,000.00	1,800,000.00	1,800,000.00	475,000.00+	1,800,000.00	600,000.00
25001001/22021007	Welfare Packages	3,334,000.00	3,335,000.00	3,335,000.00	1,000.00+	3,335,000.00	3,335,000.00
25001001/22021012	Recruitment and Appointment(Service Wide)	3,652.17	25,000.00	750,000.00	746,347.83+	12,500.00	12,500.00
25001001/22021014	Annual Budget Expenses and Administration	10,076,669.05	10,250,000.00	10,250,000.00	173,330.95+	250,000.00	250,000.00
25001001/22021018	Gender/Women Empowerment	26,000,000.00		26,500,000.00	500,000.00+		
25001001/22021034	Elected/Appointed Officials Renumeration Package	23,500,000.00		24,000,000.00	500,000.00+		
25001001/22021035	Local Government Election	17,391,000.00	17,391,000.00	17,391,000.00			
25001001/22021040	Monitoring and Evaluation	4,000,000.00		4,781,099.00	781,099.00+		
25001001/22021068	Project Monitoring and Evaluation	2,878,500.00	3,000,000.00	3,000,000.00	121,500.00+		
25001001/22021071	Contribution to Traditional Councils (Emirates & Chiefdoms)	5,842,555.00	23,920,762.99	29,375,200.00	24,125,200.00	204,437.01+	24,875,200.00
25001001/22021076	Retirement Bond Redemption fund 2009/2010	7,717,391.30	8,492,336.00	8,492,336.00	774,944.70+		
25001001/22021077	Local Government Reforms	4,569,000.00	4,606,472.00	5,000,000.00	5,000,000.00	393,528.00+	
25001001/22030107	Furnishing Advances	24,500,000.00	24,745,000.00	24,745,000.00	245,000.00+	24,745,000.00	24,745,000.00
25001001/22040109	Grant to Communities/NGO's	11,970,000.00	12,000,000.00	12,000,000.00	30,000.00+		
Sub Total Overhead Cost	30,184,679.01	363,660,720.13	245,493,716.00	380,909,815.00	17,249,094.87+	126,979,880.00	93,239,680.00
Total Recurrent Expenditure	298,857,116.83	550,217,842.20	519,952,838.00	571,918,937.00	21,701,094.80+	131,479,880.00	97,739,680.00
15001001 - DEPARTMENT OF AGRIC AND FORESTRY							
15001001/22020102	Local Travel and Transport - Others	2,239,000.00	2,640,000.00	2,640,000.00	401,000.00+		
15001001/22020308	Field & Camping Materials Supplies	2,000,000.00	3,450,000.00	3,450,000.00	1,450,000.00+	3,450,000.00	3,450,000.00
15001001/22020605	Cleaning &Fumigation Services	1,205,000.00	1,816,000.00	1,816,000.00	611,000.00+	1,816,000.00	1,816,000.00
15001001/22020707	Agricultural Consulting	640,000.00	750,000.00	750,000.00	110,000.00+	750,000.00	750,000.00
15001001/22021018	Women Empowerment	2,012,269.74	19,900,000.00	10,000,000.00	20,000,000.00	100,000.00+	
15001001/22021051	Purchase of Tree Seedlings	2,324,000.00	2,718,000.00	2,718,000.00	394,000.00+	2,718,000.00	2,718,000.00
15001001/22021056	Trade Fairs /Exhibition	610,120.00	4,189,500.00	5,000,000.00	5,000,000.00	810,500.00+	
15001001/22021059	Local Agric show/World Food Day/Back to land	200,000.00					
Sub Total Overhead Cost	2,822,389.74	32,497,500.00	26,374,000.00	36,374,000.00	3,876,500.00+	8,734,000.00	8,734,000.00
Total Recurrent Expenditure	2,822,389.74	32,497,500.00	26,374,000.00	36,374,000.00	3,876,500.00+	8,734,000.00	8,734,000.00
20001001 - DEPARTMENT OF FINANCE							
20001001/22020301	Office Stationeries/Computer Consumables	5,946,807.82					
20001001/22020305	Printing of Non Security Documents	683,000.00					
20001001/22020306	Printing of Security Documents	1,200,000.00					
20001001/22020412	Maintenance of Markets/Public Places	450,000.00					
20001001/22020901	Bank Charges (Other Than interest)	442,597.43					
Sub Total Overhead Cost	8,722,405.25						
Total Recurrent Expenditure	8,722,405.25						

Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/22020101 Local Travel and Transport - Training	985,367.96						
34001001/22020102 Local Travel and Transport - Others		2,380,000.00	2,560,000.00	2,560,000.00	180,000.00+		
34001001/22020201 Electricity Charges		370,000.00	480,000.00	1,180,000.00	810,000.00+	480,000.00	
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	2,750,092.86	2,928,990.83	3,140,000.00	3,140,000.00	211,009.17+	3,140,000.00	
34001001/22020403 Maintenance of Office Building Residential Qtrs	985,256.00						
34001001/22020406 Other maintenance Services		6,108,835.00	7,050,000.00	7,050,000.00	941,165.00+	7,050,000.00	7,050,000.00
34001001/22030100 Maintenance of Boreholes	490,000.00						
34001001/22020609 Bush Clearing Along Highway	400,000.00						
34001001/22020801 Motor Vehicle Fuel Cost			1,461,600.00	1,461,600.00	1,461,600.00+	1,461,600.00	1,461,600.00
34001001/22020803 Plant /Generator Fuel Cost	1,852,000.00	3,561,218.19	5,160,000.00	5,160,000.00	1,598,781.81+	5,160,000.00	4,680,000.00
Sub Total Overhead Cost	7,462,716.82	15,349,044.02	19,851,600.00	20,551,600.00	5,202,555.98+	17,291,600.00	13,191,600.00
Total Recurrent Expenditure	7,462,716.82	15,349,044.02	19,851,600.00	20,551,600.00	5,202,555.98+	17,291,600.00	13,191,600.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT							
17001001/21010101 Basic Salary	636,284,022.05					599,473,780.00	629,447,469.00
Sub Total - Personnel Cost	636,284,022.05					599,473,780.00	629,447,469.00
17001001/22020101 Local Travel and Transport - Training	1,800,223.00						
17001001/22020102 Local Travel and Transport - Others		2,889,000.00	3,000,000.00	3,000,000.00	111,000.00+		
17001001/22020303 Newspapers		133,086.95	226,000.00	226,000.00	92,913.05+	226,000.00	46,000.00
17001001/22020504 Mass Literacy/Formal Adult Edu.	1,309,521.74	1,904,307.81	2,000,000.00	2,000,000.00	95,692.19+		
17001001/22021003 Publicity & Advertisements	1,000,000.00	3,884,000.26	4,620,000.00	4,620,000.00	735,999.74+	4,320,000.00	
17001001/22021009 Sporting Activities	1,500,000.00	6,932,999.98	7,000,000.00	7,000,000.00	67,000.02+	2,400,000.00	
17001001/22021010 Direct Teaching & Laboratory Cost		1,100,000.00	1,200,000.00	1,200,000.00	100,000.00+	1,200,000.00	1,200,000.00
17001001/22021021 Local Cultural Festival		4,100,000.69	4,456,000.00	4,456,000.00	355,999.31+	240,000.00	240,000.00
17001001/22021025 NYSC/IT Student/Adult Education Institution		3,160,000.00	3,460,000.00	3,460,000.00	300,000.00+	3,460,000.00	3,460,000.00
17001001/22021047 Primary Education Overhead	4,000,000.00						
17001001/22040109 Grant to Communities/NGOs		19,145,164.06	19,336,984.00	19,336,984.00	191,819.94+	19,336,984.00	19,336,984.00
Sub Total Overhead Cost	9,609,744.74	43,248,559.75	45,298,984.00	45,298,984.00	2,050,424.25+	31,182,984.00	24,282,984.00
Total Recurrent Expenditure	645,893,766.79	43,248,559.75	45,298,984.00	45,298,984.00	2,050,424.25+	630,656,764.00	653,730,453.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary	363,849,933.99	197,933,739.00	199,169,230.00	199,169,230.00	1,235,491.00+		
Sub Total - Personnel Cost	363,849,933.99	197,933,739.00	199,169,230.00	199,169,230.00	1,235,491.00+		
21001001/22020307 Drugs & Medical Supplies	1,350,000.00	11,695,617.00	12,300,000.00	12,300,000.00	604,383.00+	12,300,000.00	12,300,000.00
21001001/22020605 Sanitation Exercise	1,895,000.00						
21001001/22020608 Sanitation Exercise Casual Workers	1,689,000.00						
21001001/22020708 Medical Consulting		2,772,000.00	1,000,000.00	3,000,000.00	228,000.00+	1,000,000.00	1,000,000.00
21001001/22020714 Sanitation Hygiene & Water Supply Programme		2,525,000.00	3,000,000.00	3,000,000.00	475,000.00+		
21001001/22021004 Medical Expenses	1,340,350.49						
21001001/22021022 Integ. Material Neonatal & Child Health/Free MCH Service	5,250,000.00						
21001001/22021026 Aids Control (Subsidy on Drugs)		9,436,806.91	9,480,000.00	9,480,000.00	43,193.09+	9,480,000.00	9,480,000.00

Schedule of Personnel and Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
21001001/22021027 I.P.D.S.	9,429,100.38						
21001001/22021052 System Serving from PHC		9,558,189.38	10,000,000.00	10,000,000.00	441,810.62+		
21001001/22021054 Community management of Acute Malnutrition (CMAN)		5,800,000.00	6,000,000.00	6,000,000.00	200,000.00+		
21001001/22021074 MNCH		2,582,000.00	3,000,000.00	3,000,000.00	418,000.00+	3,000,000.00	3,000,000.00
21001001/22021080 Infant and Young Child Feeding(IYCF)		2,741,000.00	3,000,000.00	3,000,000.00	259,000.00+		
Sub Total Overhead Cost	20,953,450.87	47,110,613.29	47,780,000.00	49,780,000.00	2,669,386.71+	25,780,000.00	25,780,000.00
Total Recurrent Expenditure	384,803,384.86	245,044,352.29	246,949,230.00	248,949,230.00	3,904,877.71+	25,780,000.00	25,780,000.00
51001001 - TRADITIONAL OFFICE							
61001001 - FATIKA DEVELOPMENT AREA							
61002001 - SHIKA DEVELOPMENT AREA							
61003001 - NEW DEVELOPMENT AREA							
61004001 - NEW DEVELOPMENT AREA							
MANDATORY DEDUCTIONS							
25001001/21010101 Contribution to Primary Education Fund- Basic Salary	78,290,258.20	364,840,022.97	569,093,209.00	365,167,488.00	327,465.03+		
Total	78,290,258.20	364,840,022.97	569,093,209.00	365,167,488.00	327,465.03+		
SOCIAL BENEFITS:							
DEPARTMENT OF ADMIN AND FINANCE							
25001001/22010103 Contribution to Pension Funds		234,806,663.28	146,620,036.00	236,228,672.00	1,422,008.72+	245,611,036.00	245,611,036.00
25001001/22010105 Contributory Pension	18,964,152.17						
Total	18,964,152.17	234,806,663.28	146,620,036.00	236,228,672.00	1,422,008.72+	245,611,036.00	245,611,036.00

SCHEDULE OF CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	N	N	N	N	N	N	N
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010000 Transfer from CRF to CDF	459,790,719.28	786,515,094.60	887,056,799.00	1,385,775,957.00	599,260,862.40-	724,473,924.00	723,648,924.00
Total	459,790,719.28	786,515,094.60	887,056,799.00	1,385,775,957.00	599,260,862.40-	724,473,924.00	723,648,924.00
OTHER CAPITAL RECEIPTS							
MISCELLANEOUS							
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand Total	459,790,719.28	786,515,094.60	887,056,799.00	1,385,775,957.00	599,260,862.40-	724,473,924.00	723,648,924.00

SCHEDULE OF CAPITAL EXPENDITURE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
11001001 - OFFICE OF THE CHAIRMAN							
15001001 - AGRIC AND FORESTRY							
15001001/23030112/01000004 Rehabilitation/Repairs of tractor		1,499,450.00	1,500,000.00	1,500,000.00	550.00+	1,500,000.00	1,500,000.00
15001001/23030112/01000008 Purchase of Agro - Chemicals		1,414,000.00	1,565,000.00	1,565,000.00	151,000.00+	1,565,000.00	1,565,000.00
15001001/23050101/01000023 Provision of land scaping and beautification of LG secretari		2,900,000.00	3,000,000.00	3,000,000.00	100,000.00+	3,000,000.00	3,000,000.00
15001001/23030105/01000050 Demacation Of Livestock Route -Across the Wards	4,500,000.00	4,333,862.00	5,115,000.00	5,115,000.00	781,138.00+	5,115,000.00	5,115,000.00
15001001/23010127/01000051 Erosion Control at kaya DanmahawayiKidan	4,225,000.00						
15001001/23010127/01000052 Land Compensation	41,786,711.25		12,748,068.00			42,748,068.00	42,748,068.00
15001001/23010127/01000053 Rehabilitation and Repairs Home Economic Centre		4,000,000.00	4,415,000.00	4,415,000.00	415,000.00+	4,415,000.00	4,415,000.00
15001001/23010112/01000057 Rehabilitation/Repairs of Home/Eco Centre-@ Fatika			1,615,000.00			1,615,000.00	1,615,000.00
15001001/23010112/01000058 Rehabilitation/Repairs of Home/Eco Centre-@ Shika		3,000,000.00	3,615,000.00	3,615,000.00	615,000.00+	3,615,000.00	3,615,000.00
15001001/23010112/01000059 Rehabilitation/Repairs of Home/Eco Centre-Yakawada		3,000,000.00	3,315,000.00	3,315,000.00	315,000.00+	3,315,000.00	3,315,000.00
15001001/23010113/01000063 Constr/Provision of Slaughter House- kaya	2,350,007.00						
15001001/23020124/01000064 Contruction of cattle market		30,420,203.46	18,000,000.00	31,000,000.00	579,796.54+		
15001001/23050101/01000065 Erosion/Flood control		4,000,000.00	5,115,000.00	5,115,000.00	1,115,000.00+	5,115,000.00	5,115,000.00
15001001/23010127/01000066 Renovation of slaughter house at Giwa central market				8,000,000.00	8,000,000.00+		
15001001/23010127/01000067 Purchase of 220 no. irrigation poumps		12,000,000.00	13,315,000.00	12,030,000.00	30,000.00+		
15001001/23020113/13000002 Construction/provision of fencing		10,000,000.00	11,250,000.00	11,250,000.00	1,250,000.00+	11,250,000.00	11,250,000.00
15001001/23050101/13000003 Additional at aggregation centre at T/zomo		6,453,711.00	7,000,000.00	7,000,000.00	546,289.00+		
15001001/23010127/13000004 Purchase of Additional Land for the Expansion of Giwa Centra				15,000,000.00	15,000,000.00+		
Total	52,861,718.25	83,021,226.46	91,568,068.00	111,920,000.00	28,898,773.54+	83,253,068.00	83,253,068.00
34001001 - WORKS AND INFRASTRUCTURE							
34001001/23010127/01000064 Pur of Agro Chemical for the Extablish&Main of Ochad in Giwa	1,290,000.00						
34001001/23030102/06000040 Renovation of Local Government Secretariat.	19,766,430.25						
34001001/23020105/10000002 Construction/Provision of bore hole		3,700,000.05	3,900,000.00	3,900,000.00	199,999.95+	975,000.00	
34001001/23030102/13000005 Provosion for replacement of vandalized electrical equipment		19,533,966.20	20,115,000.00	20,115,000.00	581,033.80+	20,115,000.00	20,115,000.00
34001001/23020103/13000012 Completion of police out post at kidandan		8,996,000.00	9,000,000.00	9,000,000.00	4,000.00+		
34001001/23020118/13000013 Construction of Giwa Town Central Mosque				4,090,803.00	4,090,803.00+		
34001001/23020103/13000014 Construction of New Police Outpost at the Premises of Police				12,902,370.00	12,902,370.00+		
34001001/23020103/13000015 Reconstruction of Local Government Secretariat Mosque				7,090,084.00	7,090,084.00+		
34001001/23030102/14000022 Construction of Solar Power Street Light Giwa Township	19,450,194.00						
34001001/23050101/14000035 Extension of Electricity Sabon Sara	13,212,850.00						
34001001/23030102/14000040 Ext of Elect. Dariya-danzago-kwana-Ung/Bako	13,720,000.00						
34001001/23020103/14000042 Purchase of Transfomer at HayinMadara		4,713,000.00	5,115,000.00	5,115,000.00	402,000.00+	5,115,000.00	5,265,000.00
34001001/23020103/14000043 Extension of Elec. Makaurata-dundubus	13,800,000.00						
34001001/23030102/14000050 Ext.of Elect. Giwa Town-SabonAbuja Ung.Shehu A & Ung. Shuhe	8,944,113.80						
34001001/23020103/14000053 Extension of elec. Tahsarsharri-store fatika to Ung. Missio	16,780,000.00						

Schedule of Capital Expenditure – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000055		4,786,873.95	4,993,875.00	4,993,875.00	207,001.05+	4,993,875.00	4,993,875.00
34001001/23020103/14000056			13,500,000.00			13,500,000.00	13,500,000.00
34001001/23010119/14000057			35,115,000.00			55,115,000.00	55,115,000.00
34001001/23020103/14000058			3,000,000.00			60,229,443.00	60,229,443.00
34001001/23020103/14000059		25,366,310.14	33,785,561.00	25,460,561.00	94,250.86+		
34001001/23020103/14000060		4,013,844.30	4,344,900.00	4,344,900.00	331,055.70+		
34001001/23020103/14000061			27,423,079.00				
34001001/23020103/14000062		4,188,666.25	4,200,000.00	4,200,000.00	11,333.75+		
34001001/23020103/14000063			25,297,354.00				
34001001/23020103/14000064		4,000,153.00	4,344,900.00	4,344,900.00	344,747.00+		
34001001/23020103/14000065		67,040,000.00	68,000,000.00	68,000,000.00	960,000.00+		
34001001/23020103/14000066		3,750,000.00	4,200,000.00	4,200,000.00	450,000.00+		
34001001/23020103/14000067		3,500,000.00	4,000,000.00	4,000,000.00	500,000.00+		
34001001/23020103/14000068			12,000,000.00				
34001001/23020103/14000069			7,000,000.00				
34001001/23020103/14000070		22,878,451.73		26,000,000.00	3,121,548.27+		
34001001/23020103/14000071		27,170,451.00		28,475,000.00	1,304,549.00+		
34001001/23020103/14000072		2,726,572.00		7,923,754.00	5,197,182.00+		
34001001/23020103/14000073				3,746,250.00	3,746,250.00+		
34001001/23020103/14000074				1,620,000.00	1,620,000.00+		
34001001/23020103/14000075		8,172,689.21		10,254,629.00	2,081,939.79+		
34001001/23020103/14000076		10,061,082.82		11,411,377.00	1,350,294.18+		
34001001/23020103/14000077				20,366,669.00	20,366,669.00+		
34001001/23020103/14000078		11,778,626.87		13,878,907.00	2,100,280.13+		
34001001/23020103/14000079		5,453,747.98		6,158,324.00	704,576.02+		
34001001/23020103/14000080		24,678,642.18		25,235,242.00	556,599.82+		
34001001/23010103/14000081		9,829,111.00		10,671,982.00	842,871.00+		
34001001/23020103/14000082		13,391,000.22		14,391,367.00	1,000,366.78+		
34001001/23020103/14000083		12,371,943.90		15,101,804.00	2,729,860.10+		
34001001/23020103/14000084		41,784,560.51		43,650,000.00	1,865,439.49+		
34001001/23010103/14000085				3,746,250.00	3,746,250.00+		
34001001/23020114/17000017	70,385,575.65						
34001001/23030102/17000020			8,530,000.00			8,530,000.00	8,530,000.00
34001001/23020116/17000025		3,568,000.00	3,750,000.00	3,750,000.00	182,000.00+	3,750,000.00	3,750,000.00
34001001/23020116/17000030			6,615,000.00			6,615,000.00	6,615,000.00
34001001/23020116/17000031			10,115,000.00			10,115,000.00	10,115,000.00
34001001/23020116/17000032		4,660,812.60	5,115,000.00	5,115,000.00	454,187.40+	5,115,000.00	5,115,000.00
34001001/23020116/17000033			10,115,000.00			10,115,000.00	10,115,000.00
34001001/23020116/17000035			5,615,000.00			5,615,000.00	5,615,000.00
34001001/23020116/17000036			5,115,000.00			5,115,000.00	5,115,000.00

Schedule of Capital Expenditure – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	N	N	N	N	N	N	N
34001001/23020116/17000037			8,115,000.00			8,115,000.00	8,115,000.00
34001001/23020116/17000038			6,115,000.00			6,115,000.00	6,115,000.00
34001001/23020114/17000042	134,650,123.00	54,000,000.00	14,435,595.00	54,435,595.00	435,595.00+	74,435,595.00	74,435,595.00
34001001/23020114/17000043		893,001.49	1,500,000.00	1,500,000.00	606,998.51+	125,915,000.00	125,915,000.00
34001001/23020114/17000044		11,407,020.00	60,854,145.00	12,007,027.00	600,007.00+		
34001001/23020114/17000045		500,000.00	900,000.00	900,000.00	400,000.00+		
34001001/23020103/17000046			500,000.00	500,000.00	500,000.00+		
34001001/23020103/17000047		3,958,000.00	4,100,000.00	4,100,000.00	142,000.00+		
34001001/23020103/17000048			42,000,000.00				
34001001/23020103/17000049		6,710,342.00	7,000,000.00	7,000,000.00	289,658.00+		
34001001/23020114/17000050				26,000,000.00	26,000,000.00+		
34001001/23020114/17000051		59,092,980.00		60,000,000.00	907,020.00+		
34001001/23020103/17000052		6,000,000.00		7,070,119.00	1,070,119.00+		
34001001/23020114/17000053		6,131,022.50		8,999,253.00	2,868,230.50+		
34001001/23020114/17000054				2,410,662.00	2,410,662.00+		
34001001/23020114/17000055				1,370,826.00	1,370,826.00+		
34001001/23020114/17000056		4,568,000.00		6,311,993.00	1,743,993.00+		
34001001/23010103/17000057		7,073,333.94		8,308,998.00	1,235,664.06+		
34001001/23020124/17000058				2,248,498.00	2,248,498.00+		
34001001/23020114/17000059				2,036,521.00	2,036,521.00+		
34001001/23020114/17000060				2,530,710.00	2,530,710.00+		
34001001/23020114/17000061				5,746,607.00	5,746,607.00+		
34001001/23020114/17000062				7,082,326.00	7,082,326.00+		
34001001/23020114/17000063		12,401,898.79		12,754,665.00	352,766.21+		
34001001/23020114/17000064				12,653,660.00	12,653,660.00+		
34001001/23020114/17000065				4,845,448.00	4,845,448.00+		
34001001/23020114/17000066				5,094,991.00	5,094,991.00+		
34001001/23020114/17000067				6,535,204.00	6,535,204.00+		
34001001/23020114/17000068				4,241,661.00	4,241,661.00+		
34001001/23020114/17000069				2,889,389.00	2,889,389.00+		
34001001/23020114/17000070				6,746,607.00	6,746,607.00+		
34001001/23020114/17000071		33,613,900.00		33,777,000.00	163,100.00+		
34001001/23020114/17000072			4,615,000.00	568,881.00	568,881.00+		
34001001/23020114/17000073			7,450,037.00	4,070,037.00	4,070,037.00+		
34001001/23020114/17000074			10,000,000.00	2,549,962.00	2,549,962.00+		
34001001/23020114/17000075				18,196,244.00	18,196,244.00+		
34001001/23020107/17000076				14,762,474.00	14,762,474.00+		
34001001/23020114/17000077				3,127,800.00	3,127,800.00+		
Total	311,999,286.70	558,464,004.63	511,889,446.00	786,627,206.00	228,163,201.37+	429,593,913.00	428,768,913.00

Schedule of Capital Expenditure – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
17001001 - EDUCATION AND SOCIAL DEVELOPMENT							
17001001/23000000/05000042 Purchase of Community Development Materials		25,642,418.45	26,250,000.00	26,250,000.00	607,581.55+	2,250,000.00	2,250,000.00
17001001/23000000/05000043 Purchase of Teaching / Learning Aid Equipment	27,006,819.47		35,115,000.00			30,115,000.00	30,115,000.00
17001001/23020107/05000045 Completion of community primary school at sabonbirmi		1,000,000.00	2,039,000.00	2,039,000.00	1,039,000.00+		
17001001/23050101/05000046 Construction of two JAMB data processing centre yakawada/sh			42,000,000.00				
17001001/23020107/05000047 Construction of one block of two classroom at rujanBaiti H/			5,600,000.00				
17001001/23020107/05000048 Renovation of LEA primary school at Gadagau		9,122,591.00	1,600,000.00	11,600,000.00	2,477,409.00+		
17001001/23020118/05000049 Completion/Renovation of Yakawada town hall			7,000,000.00				
17001001/23030106/05000050 Rehabilitation /Renovation of LEA primary sch at tsohowar G				3,000,000.00	3,000,000.00+		
17001001/23030106/05000051 Rehabilitation /Renovation of LEA primary sch at tashanzom				3,300,000.00	3,300,000.00+		
17001001/23020107/05000052 Construction of one block of two classroom at rujan bait ha		12,723,000.00		21,825,000.00	9,102,000.00+		
17001001/23020125/05000053 Construction of a block of classroom at batureyakawada war		6,600,009.13		7,902,031.00	1,302,021.87+		
17001001/23030106/05000054 Renovation of blocks of classrooms at dokamasallacikankan				4,086,917.00	4,086,917.00+		
17001001/23030106/05000055 Renovation of blocks of classrooms at tunburkumaje in gal				4,050,000.00	4,050,000.00+		
17001001/23030106/05000056 Renovation of blocks of classrooms at tsaftawahayinmaje in				2,925,000.00	2,925,000.00+		
17001001/23030106/05000057 Renovation of blocks of classrooms at tsaftawahayinmaje in				2,925,000.00	2,925,000.00+		
17001001/23030106/05000058 Renovation of blocks of classrooms at tsibirishika ward.				4,146,310.00	4,146,310.00+		
17001001/23030113/05000059 Renovation of blocks of classrooms at KakangiGariKakangi				4,232,938.00	4,232,938.00+		
17001001/23030106/05000060 Renovation of blocks of classrooms at Kadage ward.				4,050,000.00	4,050,000.00+		
17001001/23030106/05000061 Renovation of blocks of classrooms at majeDanmahauwayi ward				4,177,495.00	4,177,495.00+		
17001001/23030106/05000062 Renovation of blocks of classrooms at Gogi in Kidandan ward.				4,050,000.00	4,050,000.00+		
17001001/23030106/05000063 Renovation of blocks of classrooms at tsibiri-shika ward.				4,328,563.00	4,328,563.00+		
17001001/23030106/05000064 Renovation of 2nd blocks of classrooms at ang.Sarkipriary				2,831,238.00	2,831,238.00+		
17001001/23030106/05000065 Renovation of 1st blocks of classrooms at ang.Sarkipriary				3,321,693.00	3,321,693.00+		
17001001/23020107/05000066 Construction of two blocks of classrooms at sarki ta - tsaki		5,373,000.00		7,902,031.00	2,529,031.00+		
17001001/23020107/05000067 Construction of two blocks of classrooms at Doka- Kidandan w				7,902,031.00	7,902,031.00+		
17001001/23030106/05000068 Construction of two blocks of classrooms at Layin Taki idasu				7,902,031.00	7,902,031.00+		
17001001/23020107/05000069 Construction of two blocks of classrooms at AginsawaKakang		6,071,324.39		7,902,031.00	1,830,706.61+		
17001001/23020107/05000070 Construction of two blocks of classrooms at Jengefe- Danmaha				7,902,031.00	7,902,031.00+		
17001001/23020107/05000071 Construction of two blocks of classrooms at Hayinmaje Gang				7,902,031.00	7,902,031.00+		
17001001/23020107/05000072 Construction of No Block of Classrooms in 8wards of the LGA				63,216,252.00	63,216,252.00+		
17001001/23000000/06000011 Construction of one Block of Two Class Room at PantanYashi	4,480,000.00						
17001001/23020118/10000001 Water and environmental sanitation programmes		38,062,651.37	51,356,212.00	38,356,212.00	293,560.63+	3,067,500.00	3,067,500.00
17001001/23020118/01000002 Construction of bore holes across the Wards		4,000,000.00		5,250,000.00	1,250,000.00+		
Total	31,486,819.47	108,594,994.34	170,960,212.00	275,275,835.00	166,680,840.66+	35,432,500.00	35,432,500.00
21001001 – DEPARTMENT OF PRIM. HEALTH CARE							
21001001/23010122/04000016 Purchase of Medical /Cilnical Equipment	8,678,156.96						
21001001/23000000/04000019 Purchase of Matresses For Health Clinic	38,598,970.40						
21001001/23000000/04000020 Purchase of Hospital Beds	16,165,767.50		10,115,000.00			20,115,000.00	20,115,000.00

Schedule of Capital Expenditure – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
21001001/23020106/04000021 Renovation of primary Health centre at sabonbimi Ung/Ielli			2,200,900.00				
21001001/23010122/04000022 Purchase of Drugs			10,115,000.00			10,115,000.00	10,115,000.00
21001001/23020106/04000023 Construction of clinic at Daitu			8,000,000.00			43,015,000.00	43,015,000.00
21001001/23020106/04000024 Contribution to PHC			13,719,443.00			43,719,443.00	43,719,443.00
21001001/23010122/04000027 Construction of Clinic at the New Police Academy Karau-Karau				32,655,550.00	32,655,550.00+		
21001001/23010105/04000028 Purchase of 5No. Motor Vehicle (Ambulances)				11,000,000.00	11,000,000.00+		
Total	63,442,894.86		44,150,343.00	43,655,550.00	43,655,550.00+	116,964,443.00	116,964,443.00
FATIKA DEVELOPMENT AREA							
SHIKA DEVELOPMENT AREA							
NEW DEVELOPMENT AREA							
Grand Total	459,790,719.28	786,515,094.60	906,798,069.00	1,405,517,227.00	619,002,132.40+	724,473,924.00	723,648,924.00

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

ANNUAL ACCOUNTS 2018 GIWA LOCAL GOVERNMENT PROFILE

OFFICIALS

HON. ABUBAKAR SHEHU GIWA	-	EXECUTIVE CHAIRMAN	
HON. RALWANU AMINU	-	VICE CHAIRMAN	
HON. SALAISU JUNAIDU	-	SUP.	FINANCE AND ADMIN
HON. LAWAL IBRAHIM	-	"	AGRIC
HON. YUNUSA MUSA	-	"	ESD
HON. ADAMUA BALA	-	"	SPECIAL ADVISER, ON SPECIAL DUTIES
HON. NASIRU SANI	-	"	SPECIAL ADVISER, POLITICAL MATTERS
HON. USMAN ISMAIL	-	"	COUNCILS SECRETARY

MANAGEMENT STAFF

1.	ALH. IDRIS M. BAWA	-	DIR. , ADMIN AND FINANCE
2.	ALH. IBRAHIM BALA	-	LOCAL GOVERNMENT TREASURER
3.	ALH. HAMZA A. GAZARA	-	DIR. AGRIC AND FORESTRY
4.	MRS. RAMATU TANKO	-	DIR. ESD
5.	ALH. USMAN S. ABUBAKAR	-	DIR. WORKS AND INFRASTRUCTURE
6.	ALH. IBRAHIM A. ABDUL	-	DEP. DIR. BUDGET AND PLANNING
7.	ALH. SHUAIBU T. LIKORO	-	DIR. HEALTH SERVICES

RECORD KEEPING

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

- i. Bank reconciliation is not done as and when due- this could result in losses by the Local Government;
- ii. Cash book balancing is not done as and when due;
- iii. Taxes remittable to tax authorities are not remitted as and when due.

Management should ensure that these lapses are promptly addressed.

CASH FLOW STATEMENT

RECEIPTS

Total receipts during the year amounted to two billion, six hundred and twenty-seven million, six hundred and thirty-nine thousand, and thirteen naira, twenty-six kobo (N2,627,639,013.26) only.

This is made up of the following:

Statutory Allocation	N2,087,636,430.76	79.45%
Value Added Tax	366,778,675.54	13.96%
Independent Revenue	355,000.00	00.01%
Below the line receipts	172,868,906.96	06.58%
Total	N 2,627,639,013.26	100.00%

From the above analysis, statutory allocation and value added Tax from the federation account constitute 93.41% of total receipts whereas internally generated revenue accounted for only 0.01% of the total receipts. The Local Government budgeted the sum of N167,316,252.00 to be collected as independent revenue but only the sum of N355,000.00 was realized which translates into 0.21% of the budgeted amount. This is scandalous because from all indications the management went to sleep leaving the abundant revenue sources untapped. The management should be strongly reprimanded.

Investigations reveal that the Local Government does not have permanent revenue staff. This is not healthy because voluntary revenue collectors cannot be dedicated and accountable as the permanent staff. The management should have a rethink on this.

PAYMENTS

Total payments during the year amounted to two billion, four hundred and forty-five million, three hundred and eighty-seven thousand, nine hundred and eighty-six naira and seven kobo (N2,445,387,986.07) only. This is made up of:

Recurrent Expenditure	-	N1658,872,891.47	67.84%
Capital Expenditure	-	186,515,094.60	32.16%
Total	=	N2,445,387,986.07	100%

From the above presentation recurrent expenditure of N1,658,872,891.47 constitutes 67.84% of the total expenditure, leaving only 32.16% to capital expenditure. More resources should be channeled into capital projects so as to reduce the infrastructure deficit being suffered in most rural areas.

MISSING PAYMENT VOUCHERS

Seven (7) payment vouchers amounting to five hundred and sixty thousand naira (560,000.00) only were not presented for audit inspection. The deputy Director Finance and Supply should make these vouchers available, otherwise signatories to the account(s) including the Chairman would be surcharged for spending public funds without supporting documents. See details below:

DATE	PAYEE	PARTICULARS	PV. NO	H/S.H	CHQ NO	AMOUNT N
8/8/18	Musa Idris	Student training	13		00781	150,000.00
15/8/18	Dahiru Abdullahi	Monthly allow.	41	0100/105	00781	40,000.00
15/8/18	Sunusi Ibrahim	Monthly allow.	42	0100/105	00773	70,000.00
15/8/18	Mustapha Abubakar	Project mon.	74		00794	200,000.00
31/8/18	Bashir Lawal	Monthly allow.	153		00794	30,000.00
31/8/18	Sunusi Ibrahim	Allow.	148	0100/105	00794	30,000.00
31/8/18	Dahiru Idris	Allow.	149	0100/105	00794	40,000.00
						N560,000.00

STATEMENT OF ASSETS AND LIABILITIES

CASH AND BANK BALANCES

As at 31st December, 2018 the Local Government had a nil cash balance but had credit balances in the following accounts totaling N192,382,996.42.

Zenith Bank account number	1014465510	N4,827,953.10
Zenith Bank account number	1014465500	187,555,043.32
		N192,382,996.42

These balances have been verified from the bank certificates and found to be correct.

INVESTMENTS

The total book value of the Local Government's investments as at 31st December, 2018 stood at N20,050,000.00. This figure has been carried in the books for upwards of ten years now but in reality the market value is far lower than this. Also some of the companies invested in are moribund. For instance, Ikara food processing, Makarfi Sugar Company, Kachia Ginger company have since gone extinct. My advice in previous reports for management to make an adjustment to the investment portfolio to reflect the present realities fell on deaf ears.

ADVANCES:

All Advances have been retired.

DEPOSITS:

All third party deposits have been remitted accordingly.



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