

BIRNIN GWARI LOCAL GOVERNMENT OF KADUNA STATE



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

TABLE OF CONTENTS

DETAIL	PAGE
Table of Contents	2
PART 1 – REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS	
Profile	3 - 5
Chairman’s Report	6
Report of the Treasurer	7 - 15
Statement of Accounting Policies.....	16
Responsibility for Financial Statement	17
Audit Certificate	18
Cash Flow Statement	19
Statement of Assets and Liabilities	20
Statement of Consolidated Revenue Fund	21
Statement of Capital Development Fund	22
Notes to Cash Flow Statement	23 - 29
Notes to Statement of Assets and Liabilities	30
Notes to Statement of Consolidated Revenue Fund	31 - 33
Notes to Statement of Capital Development Fund	34 - 37
Schedule of Detailed Recurrent Revenue	38 - 40
Schedule of Detailed Recurrent Expenditure	41 - 43
Schedule of Detailed Capital Receipts	44
Schedule of Detailed Capital Expenditure by Organisation by Programme	45 - 48
PART 2 – REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	
Extract of the Report of the Auditor General on the Financial Statement of Birnin Gwari Local Government Submitted to Kaduna State House of Assembly	49 - 52

PART 1

REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

HON. GARBA GAMBO RANDAGI : **EXECUTIVE CHAIRMAN**

ELECTED COUNCILLORS

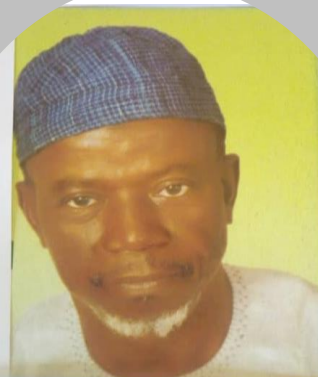
HON. SHAMSUDEEN ADAMU : MAGAJIN GARI I
HON. ALIYU ISA : MAGAJIN GARI II
HON. ABUBAKAR ALIYU : MAGAJIN GARI III
HON. ISA SALE : GAYAM
HON. YAHAYA MUSA : RANDAGI
HON. MUHAMMED MUNIR MANDE : KAZAGE
HON. ABDULRAMAN YUSUF : KUYELLO
HON. ADAMU SALISU : KUTEMASHI
HON. HARUNA SHUIABU : TABANNI
HON. MUHAMMED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

MANAGEMENT STAFF

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

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

PROFILE



HON. GARBA GAMBO RANDAGI
EXECUTIVE CHAIRMAN



HON. ABUBAKAR M. ALIYU
COUNCIL SECRETARY



ALH. HARUNA TURAKI
DIR. ADMIN AND FINANCE



ALH. AYUBA M. YAKASAI
LOCAL GOVT. TREASURER


1.0 CHAIRMAN'S REPORT

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

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

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

The Financial Statements of Birnin Gwari Local Government for the fiscal year 2018 have been examined and certified by the Auditor General for Local Government in accordance with the provisions of the Local Government Administration Law 2003 of Kaduna State. Based on the opinion of the Auditor General for Local Government, the government is satisfied that the Financial Statements present fairly, in all material respects, Birnin Gwari Local Government of Kaduna State's financial position as at 31st December, 2018. Therefore, the report is hereby recommended for public use.



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

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

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

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

2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS

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

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

Section 90 of the Local Government Administration Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Birnin Gwari Local Government are contained on pages 16 to 48 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 49 to 52.

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 ₦2,638,896,936.73 Billion. The total recurrent payment charged to the Fund in line with Birnin Gwari Local Government Appropriation Act 2018 was ₦2,259,734,744.63 Billion. The operation of the Fund resulted into a net recurrent Surplus of ₦379,162,192.10 Million for the year. The closing balance of the fund as at 31st December, 2018 was ₦435,632,966.38 Million.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		56,470,774.28		103,032,739.84
Recurrent Receipts	2,638,896,936.73		2,214,956,552.25	
Recurrent Expenditure	2,259,734,744.63		2,261,518,517.81	
Net Recurrent Surplus/(Deficit)		379,162,192.10		(46,561,965.56)
Closing Balance		435,632,966.38		56,470,774.28

2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.918 Billion and total capital expenditure charged to the fund amounted to ₦0.918 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	918,879,626.65		849,306,233.26	
Capital Expenditure	918,879,626.65		849,306,233.26	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2, 638,896,936.73 and total payment was ₦2, 259,734,744.63. An overall net Positive cash flow of ₦379, 162,192.10 was recorded during the year. The liquidity position as at 31st December, 2018 was ₦435,632,966.38:

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		56,470,774.28		103,032,739.84
Total Receipts	2,638,896,936.73		2,214,956,552.25	
Total Payments	2,259,734,744.63		2,261,518,517.81	
Net Cash Surplus/(Deficit)		379,162,192.10		(46,561,965.56)
Closing Cash/Bank Balance		435,632,966.38		56,470,774.28
Represented by:				
Consolidated Revenue Fund	435,632,966.38		56,470,774.28	
Capital Development Fund	-		-	
Total Public Funds		435,632,966.38		56,470,774.28

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT

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

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

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



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

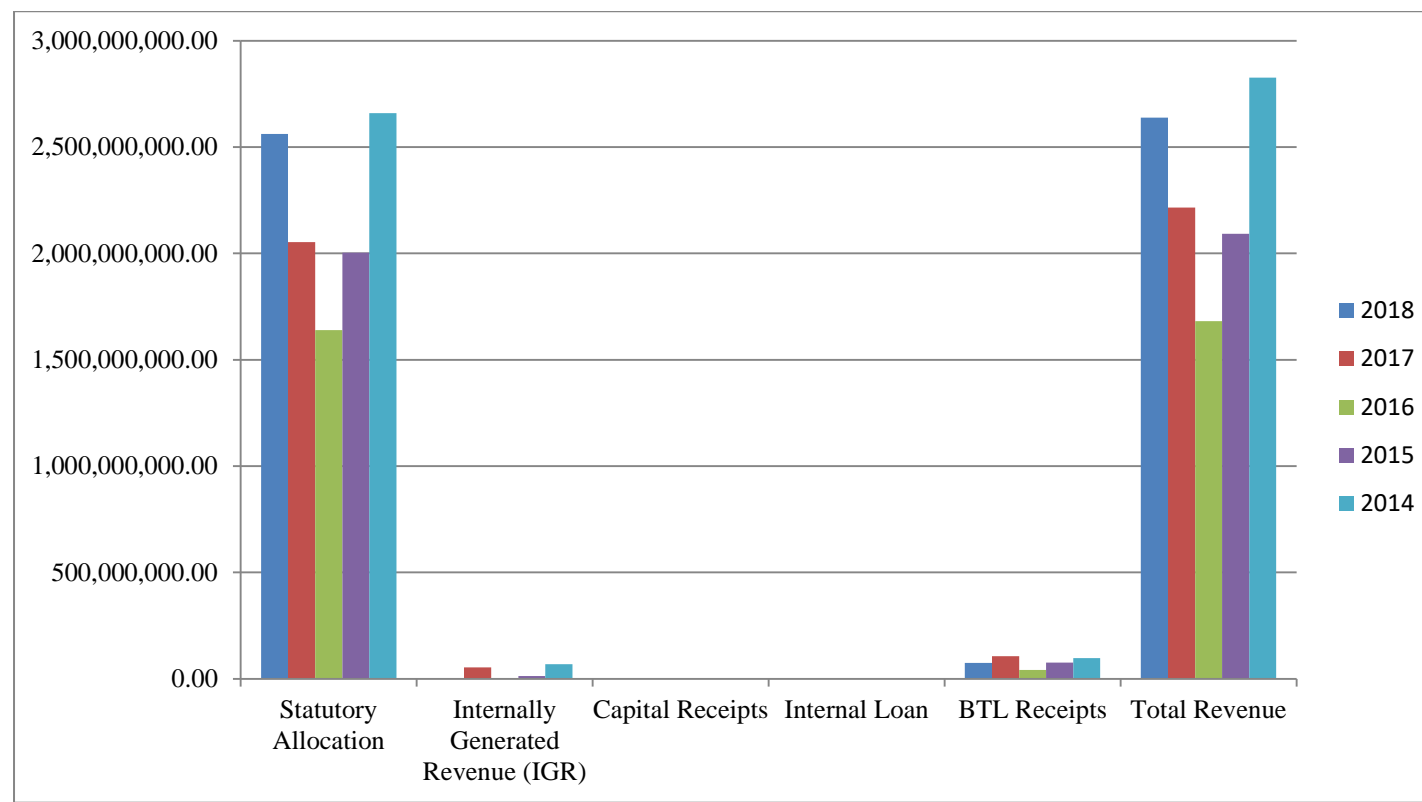
3.1 CONSOLIDATED FINANCIAL SUMMARY

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	103,032,739.84	56,470,774.28	122,000,000.00	122,000,000.00	65,529,225.72		
RECEIPTS:							
Statutory Allocation	2,053,900,372.83	2,561,589,830.91	2,550,994,103.00	3,084,642,951.00	523,053,120.09-	2,806,093,515.00	3,061,192,925.00
Internally Generated Revenue	54,098,872.53	3,082,859.07	60,510,626.00	60,510,626.00	57,427,766.93-	66,561,691.00	72,612,753.00
Transfer from CRF	849,306,233.26	918,879,626.65	1,260,368,578.00	1,641,416,294.00	722,536,667.35-	1,448,337,000.00	1,520,753,849.00
BTL Receipts	106,957,306.89	74,224,246.75			74,224,246.75+		
Total Current Year Receipts	3,064,262,785.51	3,557,776,563.38	3,871,873,307.00	4,786,569,871.00	1,228,793,307.62-	4,320,992,206.00	4,654,559,527.00
Total Funds Available	3,167,295,525.35	3,614,247,337.66	3,993,873,307.00	4,908,569,871.00	1,294,322,533.34-	4,320,992,206.00	4,654,559,527.00
Recurrent Expenditure: Economic Classification							
Employees Compensation	855,664,425.28	699,153,276.45	898,142,051.00	718,354,757.00	19,201,480.55+	997,649,154.00	1,047,531,611.00
Social Benefits	142,156,286.80	150,425,762.46	52,000,000.00	204,601,132.00	54,175,369.54+		
Overhead Costs	260,286,265.58	422,443,023.46	395,994,100.00	575,781,394.00	153,338,370.54+	413,693,805.00	434,378,495.00
CRFC - (Excluding Social Benefits and Public Debt)	47,148,000.00	4,204,865.70	5,000,000.00	5,000,000.00	795,134.30+	5,250,000.00	5,512,500.00
BTL Payments	106,957,306.89	74,224,246.75			74,224,246.75-		
Transfer to Capital Development Fund	849,306,233.26	918,879,626.65	1,260,368,578.00	1,641,416,294.00	722,536,667.35+	1,448,337,000.00	1,520,753,849.00
Total Recurrent Expenditure	2,261,518,517.81	2,269,330,801.47	2,611,504,729.00	3,145,153,577.00	875,822,775.53+	2,864,929,959.00	3,008,176,455.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	2,936,342.00	37,059,774.00	70,000,000.00	90,000,000.00	52,940,226.00+	73,500,000.00	77,175,000.00
04 Improvement to Human Health	10,000,000.00	7,801,450.00	10,000,000.00	10,000,000.00	2,198,550.00+	10,500,000.00	11,025,000.00
05 Enhancing Skills and Knowledge	64,446,653.22	131,461,359.60	180,622,877.00	211,684,433.00	80,223,073.40+	189,654,020.00	199,136,720.00
06 - Housing and Urban Development		14,500,006.40	17,000,000.00	79,000,000.00	64,499,993.60+	17,850,000.00	18,742,500.00
09 Environmental Improvement		56,231,232.67	63,125,503.00	63,125,503.00	6,894,270.33+	66,281,775.00	69,595,864.00
10 Water Resources and Rural Development	2,674,802.50	8,427,100.00	18,000,000.00	44,000,000.00	35,572,900.00+	18,900,000.00	19,845,000.00
13 Reform of Government and Governance	38,582,906.76	225,402,715.48	299,102,958.00	493,089,118.00	267,686,402.52+	310,908,105.00	326,453,511.00
14 Power	247,296,191.28	286,161,630.81	405,052,800.00	477,052,800.00	190,891,169.19+	425,305,439.00	446,570,710.00
17 Road	483,369,337.50	151,834,357.69	319,464,440.00	295,464,440.00	143,630,082.31+	335,437,661.00	352,209,544.00
Total Capital Expenditure by Programme	849,306,233.26	918,879,626.65	1,382,368,578.00	1,763,416,294.00	844,536,667.35+	1,448,337,000.00	1,520,753,849.00
Total Expenditure (Budget Size)	3,110,824,751.07	3,188,210,428.12	3,993,873,307.00	4,908,569,871.00	1,720,359,442.88+	4,313,266,959.00	4,528,930,304.00
Budget Surplus/(Deficit)	56,470,774.28	426,036,909.54			426,036,909.54+	7,725,247.00	125,629,223.00
Financing of Deficit by Borrowing							
Closing Balance	56,470,774.28	426,036,909.54			426,036,909.54+	7,725,247.00	125,629,223.00

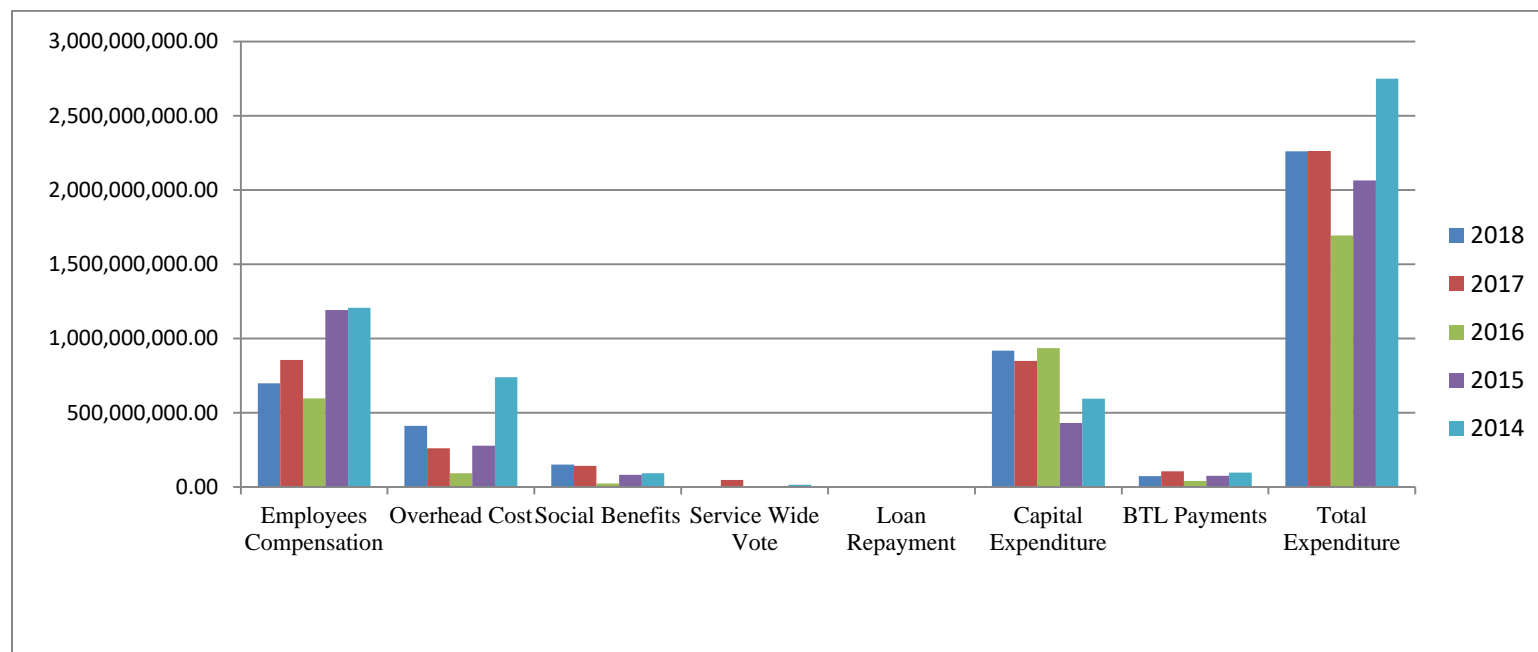
3.2 FIVE YEARS FINANCIAL SUMMARY

RECEIPTS:	2018	2017	2016	2015	2014
Statutory Allocation	2,561,589,830.91	2,053,900,372.83	1,639,110,424.93	2,003,963,588.46	2,659,283,643.01
Internally Generated Revenue (IGR)	3,082,859.07	54,098,872.53	835,638.23	12,671,817.00	68,643,335.72
Capital Receipts					
Internal Loan					
BTL Receipts	74,224,246.75	106,957,306.89	41,209,348.26	75,917,462.17	97,842,329.95
Total Receipts	2,638,896,936.73	2,214,956,552.25	1,681,155,411.42	2,092,552,867.63	2,825,769,308.68
PAYMENTS:					
Employees Compensation	699,153,276.45	855,664,425.28	596,830,173.70	1,192,848,550.38	1,206,939,180.69
Overhead Cost	412,846,966.62	260,286,265.58	93,785,089.78	278,771,647.18	739,335,719.71
Social Benefits	150,425,762.46	142,156,286.80	23,912,556.28	82,591,480.28	93,261,219.24
CRFC - Settlement of Liabilities	4,204,865.70	47,148,000.00	1,000,000.00	3,345,470.06	16,200,000.00
Capital Expenditure	918,879,626.65	849,306,233.26	936,133,021.54	431,007,217.04	596,157,308.38
BTL Payments	74,224,246.75	106,957,306.89	41,209,348.26	75,917,462.17	97,842,329.95
Total Payments	2,259,734,744.63	2,261,518,517.81	1,692,870,189.56	2,064,481,827.11	2,749,735,757.97
CASH BALANCES					
Net Cash Surplus/(Deficit)	379,162,192.10	(46,561,965.56)	(11,714,778.14)	28,071,040.52	76,033,550.71
Opening Cash Balance	56,470,774.28	103,032,739.84	114,747,517.98	86,676,477.46	10,642,926.75
Closing Cash Balance	435,632,966.38	56,470,774.28	103,032,739.84	114,747,517.98	86,676,477.46

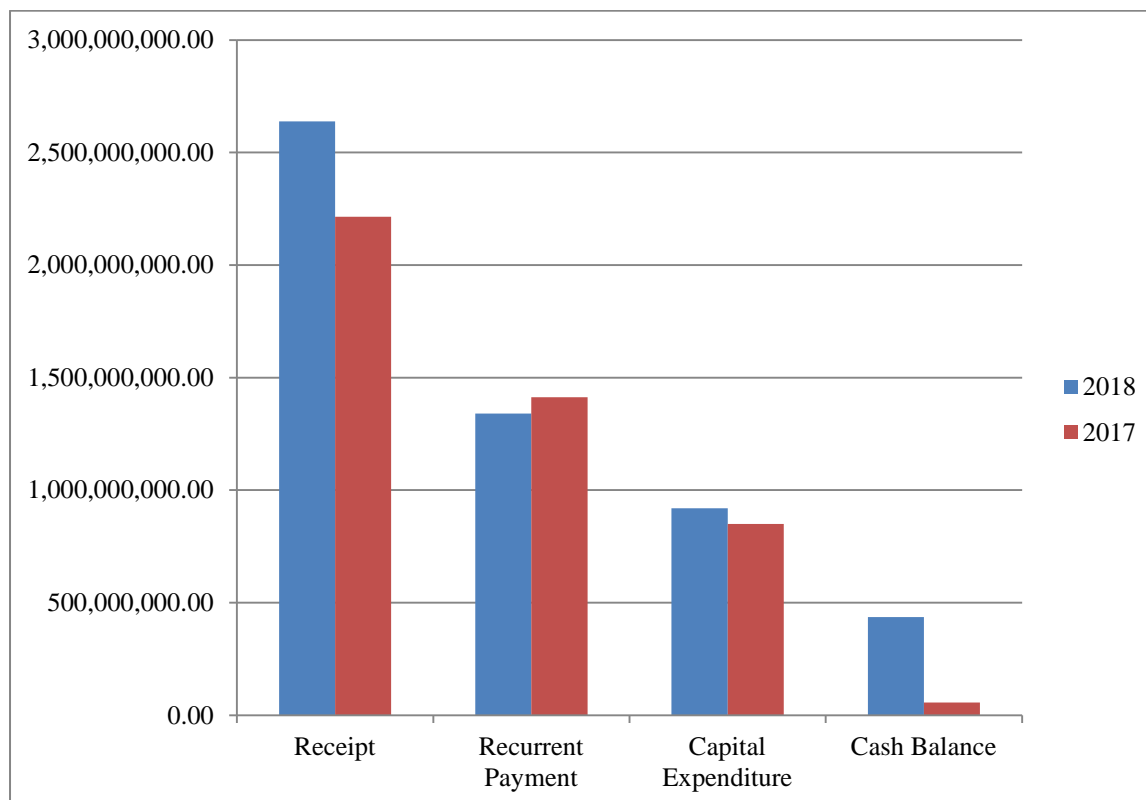
ACTUAL RECEIPTS FOR 5 YEARS



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 Birnin Gwari Local Government of Kaduna State, which underlie the financial information, are set below:

4.1 BASIS OF PREPARATION

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

4.2 ASSETS AND LIABILITIES

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

4.3 CASH AND CASH EQUIVALENTS

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

4.4 INVESTMENTS

Shares are stated at cost.

4.5 CONSOLIDATED REVENUE FUND

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

4.6 CAPITAL DEVELOPMENT FUND

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

4.7 STATUTORY ALLOCATION

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

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

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

4.9 CAPITAL COSTS

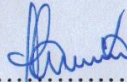
Capital costs are recognized in their year of occurrence only.

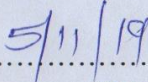
5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

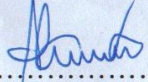
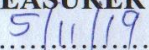
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.

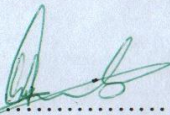
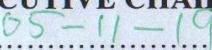

.....
ALH. AYUBA M. YAKASAI
TREASURER


.....
DATE

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

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


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

.....
DATE


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

.....
DATE

AUDIT CERTIFICATE

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

Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts containing the public accounts of Local 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 Birnin Gwari Local Government Council of Kaduna State for the year ended 31st December, 2018.



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

STATEMENT No 1
CASH FLOW STATEMENT

	Note	Actual 2018	Actual 2017
Cash Flow from Operating Activities:		₦	₦
Statutory Allocation	1	2,176,639,743.66	1,643,524,311.83
Share of Value Added Tax	2	384,950,087.25	410,376,061.00
Independent Revenue	3	3,082,859.07	54,098,872.53
Total Receipts		2,564,672,689.98	2,107,999,245.36
Recurrent Payments:			
Employees Compensation	4	699,153,276.45	855,664,425.28
Social Benefits	5	150,425,762.46	142,156,286.80
Overhead Cost	6	412,846,966.62	260,286,265.58
CRFC - (Excluding Social Benefits and Public Debt)	7	4,204,865.70	47,148,000.00
Total Payments		1,266,630,871.23	1,305,254,977.66
Net Cash Flow from Operating Activities		1,298,041,818.75	802,744,267.70
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	37,059,774.00	2,936,342.00
Improvement to Human Health	11	7,801,450.00	10,000,000.00
Enhancing Skills and Knowledge	12	131,461,359.60	64,446,653.22
Housing and Urban Development	13	14,500,006.40	
Environmental Improvement	16	56,231,232.67	
Water Resources and Rural Development	17	8,427,100.00	2,674,802.50
Reform of Government and Governance	20	225,402,715.48	38,582,906.76
Power	21	286,161,630.81	247,296,191.28
Road	24	151,834,357.69	483,369,337.50
Net Cash Flow from Investing Activities	29	918,879,626.65	849,306,233.26
Cash Flow from Financing Activities:			
Other Cash Movement:			
Below-The-Line Receipts	36	74,224,246.75	106,957,306.89
Below-The-Line Payments	37	74,224,246.75	106,957,306.89
Net Movement			
Net Surplus(Deficit) for the Year		379,162,192.10	(46,561,965.56)
Opening Balance		56,470,774.28	103,032,739.84
Closing Balance	38	435,632,966.38	56,470,774.28

STATEMENT No 2
STATEMENT ASSETS AND LIABILITIES

	Note	Actual 2018	Actual 2017
ASSETS:		₦	₦
Liquid Assets:			
Treasuries and Banks	39	435,632,966.38	56,470,774.28
Sub Total		435,632,966.38	56,470,774.28
Investments and Other Assets:			
Investments	40	12,443,217.00	12,443,217.00
Sub Total		12,443,217.00	12,443,217.00
Total Assets		448,076,183.38	68,913,991.28
Public Funds:			
Consolidated Revenue Fund	42	435,632,966.38	56,470,774.28
Capital Development Fund	43		
Other Funds	44	12,443,217.00	12,443,217.00
Sub - Total: Public Funds		448,076,183.38	68,913,991.28
LIABILITIES:			
Public Funds + Liabilities		448,076,183.38	68,913,991.28

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
		N	N	N	N	N	N	N
Opening Balance		103,032,739.84	56,470,774.28			56,470,774.28+		
Add: Recurrent Receipts:								
Statutory Allocation		1,476,229,629.27	1,837,726,167.03	2,067,993,397.00	2,067,993,397.00	230,267,229.97-	2,274,792,737.00	2,481,592,077.00
Share of VAT		410,376,061.00	384,950,087.25	465,675,441.00	465,675,441.00	80,725,353.75-	512,242,986.00	558,810,530.00
Excess Crude		5,300,474.04						
Ecological Fund from FAAC			54,023,903.47			54,023,903.47+		
Stabilization Fund		5,905,711.72						
Refund From Paris Club			274,611,554.19		152,601,132.00	122,010,422.19+		
Statutory Allocation From State Government				17,325,265.00	17,325,265.00	17,325,265.00-	19,057,792.00	20,790,318.00
Exchange Rate Difference		71,489,637.00	10,278,118.97			10,278,118.97+		
Share of Excess PPT		84,598,859.80						
Sub Total: Statutory Allocation		2,053,900,372.83	2,561,589,830.91	2,550,994,103.00	2,703,595,235.00	142,005,404.09-	2,806,093,515.00	3,061,192,925.00
Direct Taxes	49			17,366,174.00	17,366,174.00	17,366,174.00-	19,102,792.00	20,839,409.00
Licenses	50			150,000.00	150,000.00	150,000.00-	165,000.00	180,000.00
Rates	51			16,530,104.00	16,530,104.00	16,530,104.00-	18,183,116.00	19,836,126.00
Fees	52			19,014,028.00	19,014,028.00	19,014,028.00-	20,915,431.00	22,816,834.00
Sales	54	45,009,393.00						
Earnings	55			7,450,320.00	7,450,320.00	7,450,320.00-	8,195,352.00	8,940,384.00
Repayments	58	2,126,204.18	3,082,859.07			3,082,859.07+		
Investment Income	59	15,366.65						
Miscellaneous	62	6,947,908.70						
Total: Independent Revenue		54,098,872.53	3,082,859.07	60,510,626.00	60,510,626.00	57,427,766.93-	66,561,691.00	72,612,753.00
Total Recurrent Receipts		2,107,999,245.36	2,564,672,689.98	2,611,504,729.00	2,764,105,861.00	199,433,171.02-	2,872,655,206.00	3,133,805,678.00
Total Funds Available		2,211,031,985.20	2,621,143,464.26	2,611,504,729.00	2,764,105,861.00	142,962,396.74-	2,872,655,206.00	3,133,805,678.00
Less Recurrent Payments:								
Employees Compensation	63	855,664,425.28	699,153,276.45	898,142,051.00	718,354,757.00	19,201,480.55+	997,649,154.00	1,047,531,611.00
Social Benefits	64	142,156,286.80	150,425,762.46	52,000,000.00	204,601,132.00	54,175,369.54+		
Overhead Cost	65	260,286,265.58	412,846,966.62	395,994,100.00	575,781,394.00	162,934,427.38+	413,693,805.00	434,378,495.00
CRFC - (Excluding Social Benefits and Public Debts)	66	47,148,000.00	4,204,865.70	5,000,000.00	5,000,000.00	795,134.30+	5,250,000.00	5,512,500.00
Total Recurrent Payments		1,305,254,977.66	1,266,630,871.23	1,351,136,151.00	1,503,737,283.00	237,106,411.77+	1,416,592,959.00	1,487,422,606.00
Other Cash Movement								
Below-The-Line Receipts	67	106,957,306.89	74,224,246.75			74,224,246.75+		
Below-The-Line Payments	68	106,957,306.89	74,224,246.75			74,224,246.75-		
Net Recurrent Funds before Transfers		905,777,007.54	1,354,512,593.03	1,260,368,578.00	1,260,368,578.00	94,144,015.03+	1,456,062,247.00	1,646,383,072.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		849,306,233.26	918,879,626.65	1,260,368,578.00	1,260,368,578.00	341,488,951.35+	1,448,337,000.00	1,520,753,849.00
Total Appropriations/Transfers		849,306,233.26	918,879,626.65	1,260,368,578.00	1,260,368,578.00	341,488,951.35+	1,448,337,000.00	1,520,753,849.00
Closing Balance		56,470,774.28	435,632,966.38			435,632,966.38+	7,725,247.00	125,629,223.00

STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
		N	N	N	N	N	N	N
Opening Balance				122,000,000.00	122,000,000.00	122,000,000.00-		
Add: Revenue								
Transfer from Consolidated Revenue		849,306,233.26	918,879,626.65	1,260,368,578.00	1,260,368,578.00	341,488,951.35-	1,448,337,000.00	1,520,753,849.00
Other Capital Receipts	70				381,047,716.00	381,047,716.00-		
Sub Total: Capital Receipts		849,306,233.26	918,879,626.65	1,260,368,578.00	1,641,416,294.00	722,536,667.35-	1,448,337,000.00	1,520,753,849.00
Total Capital Funds Available		849,306,233.26	918,879,626.65	1,382,368,578.00	1,763,416,294.00	844,536,667.35-	1,448,337,000.00	1,520,753,849.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71	38,582,906.76	225,402,715.48	293,102,958.00	487,089,118.00	261,686,402.52+	307,758,105.00	323,146,011.00
Economic Affairs	74	1,596,500.00	316,124,929.81	465,835,077.00	557,835,077.00	241,710,147.19+	489,126,830.00	513,583,171.00
Housing and Community Development	76	734,680,173.28	238,089,171.76	432,807,666.00	496,807,666.00	258,718,494.24+	451,298,045.00	473,862,947.00
Health	77	10,000,000.00	7,801,450.00	10,000,000.00	10,000,000.00	2,198,550.00+	10,500,000.00	11,025,000.00
Education	79	64,446,653.22	131,461,359.60	180,622,877.00	211,684,433.00	80,223,073.40+	189,654,020.00	199,136,720.00
Total Capital Expenditure		849,306,233.26	918,879,626.65	1,382,368,578.00	1,763,416,294.00	844,536,667.35+	1,448,337,000.00	1,520,753,849.00
Closing Balance								

NOTE TO CASH FLOW STATEMENT

	Actual	Actual
	2018	2017
	₦	₦
Note 1 - Statutory Allocation		
25001001/11010001 Statutory Allocation from FAAC	1,837,726,167.03	1,476,229,629.27
25001001/11010003 Excess Crude		5,300,474.04
25001001/11010004 Ecological Fund from FAAC	54,023,903.47	
25001001/11000008 Stabilization Fund		5,905,711.72
25001001/11000009 Refund From Paris Club	274,611,554.19	
25001001/11010013 Exchange Rate Difference	10,278,118.97	71,489,637.00
25001001/11010017 Share of Excess PPT		84,598,859.80
Total	2,176,639,743.66	1,643,524,311.83
Note 2 - Share of Value Added Tax		
This represent Share of VAT from FAAC	384,950,087.25	410,376,061.00
Note 3 - Independent Revenue		
Sales		45,009,393.00
Repayments General	3,082,859.07	2,126,204.18
Investment Income		15,366.65
Miscellaneous Revenue		6,947,908.70
Total	3,082,859.07	54,098,872.53
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	353,967,712.54	506,748,521.65
Local Government Staff	345,185,563.91	348,915,903.63
Total	699,153,276.45	855,664,425.28
Note 4A - Local Government Staff		
Birnin Gwari Local Government t	345,185,563.91	348,915,903.63
Total	345,185,563.91	348,915,903.63
Note 5 - Social Benefits		
Contribution to Pension Fund	150,425,762.46	16,177,838.30
Total	150,425,762.46	142,156,286.80
Note 6 - Overhead Costs		
Transport and Travelling	16,547,199.20	22,404,500.00
Utilities	1,656,047.86	1,740,000.00
Material and Supplies	21,282,500.00	33,710,550.00

Note To Cash flow Statement – Cont'd

	Actual	Actual
	2018	2017
	₦	₦
Maintenance Services	3,139,878.00	2,180,000.00
Training	15,798,522.44	8,377,432.46
Other Services	173,400,663.10	68,085,880.00
Consulting & Professional Services	3,040,000.00	7,750,752.00
Fuel and Lubricants	740,000.00	
Financial Charges	5,113,398.00	3,893,753.12
Miscellaneous Expenses	172,128,758.02	112,143,398.00
Total	412,846,966.62	260,286,265.58
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
20001001/22060203 Payment of Liabilities	4,204,865.70	47,148,000.00
Total	4,204,865.70	47,148,000.00
Note 8 - Economic Empowerment Through Agriculture		
15001001/23010127/01000001 Const / Provision Of Slaughter Slabs At Kuyello		200,000.00
15001001/23030112/01000002 Renovation of Slaughter Slabs At Birnin Gwari		646,500.00
15001001/23030112/01000003 Slaughter Slabs At Randagi/ D/Dawa		750,000.00
15001001/23010127/01000020 Purchase of agric equipments / inputs	31,140,000.00	
15001001/23020113/01000021 Construction of slaughter slabs	5,919,774.00	
34001001/23020113/01000004 Borehole 1 At Each Ward		1,339,842.00
Total	37,059,774.00	2,936,342.00
Note 11 - Improvement to Human Health		
25001001/23050101/04000002 Contribution to PHC services	7,801,450.00	
21001001/23010106/04000002 Rep- Hosp/Health Centres At Saulawa Clinic		5,000,000.00
21001001/23030105/04000003 Rep- Hospital/Health Centres at Gwaska Clinic		5,000,000.00
Total	7,801,450.00	10,000,000.00
Note 12 - Enhancing Skills and Knowledge		
17001001/23020105/04000001 Renovation of PHC at kuyello (ongoing)	1,258,100.00	
17001001/23010122/04000002 Purchase Medical Equipments	8,890,953.40	
17001001/23010122/04000003 Purchase of Modern dustbins	2,999,800.00	
17001001/23010123/05000001 Fire Service Materials		120,000.00
17001001/23020124/05000004 Purchase / procurement of teaching and learning materials	34,865,324.00	
17001001/23020107/05000000 2 Classroom At MSSN and Fencing		52,013,465.62
17001001/23020107/05000007 Construction of 1 block of classroom and office at lacha (on		12,313,187.60
17001001/23030106/05000080 Renovation of L.E.A primary school at kanawa maidaji (ongoing)	547,200.00	
17001001/23020106/05000081 Renovation of L.E.A primary school at chikwarba (ongoing)	1,199,831.00	

Note To Cash flow Statement – Cont'd

		Actual	Actual
		2018	2017
		₦	₦
17001001/23020106/05000083	Renovation of L.E.A primary school at kunun gaiya (ongoing)	1,000,000.00	
17001001/23020106/05000084	Renovation of Primary Schools	48,066,277.02	
17001001/23020106/05000085	construction of block of classrooms at Birnin gwari	16,558,400.00	
17001001/23010124/05000086	Purchase of home economic materials and equipments	5,870,200.00	
17001001/23020106/05000087	Renovation of LGEA Birnin gwari	4,591,704.18	
17001001/23020106/05000088	Construction of auditorium / laboratory	5,613,570.00	
Total		131,461,359.60	64,446,653.22
Note 13 - Housing and Urban Development			
34001001/23020124/06000006	Upgrading of markets /motor parks	9,699,706.40	
34001001/23020118/06000007	Upgrading of town hall /furnishing	4,800,300.00	
Total		14,500,006.40	
Note 16 - Environmental Improvement			
34001001/23020114/09000006	Construction of drainage at imam road	2,513,231.00	
34001001/23020114/09000007	Construction of drainage English bond at ubale welder mg1	1,754,200.18	
34001001/23020114/09000011	Construction of drainages	51,963,801.49	
Total		56,231,232.67	
Note 17 - Water Resources and Rural Development			
34001001/23020105/10000001	Renovation Of Borehole At Birnin Gwari		2,674,802.50
34001001/23020105/10000031	Construction of borehole across 11 wards	8,427,100.00	
Total		8,427,100.00	2,674,802.50
Note - 20 Reform of Government and Governance			
25001001/23030101/13000001	Fencing of local government staff quarters	5,500,000.00	8,270,000.00
25001001/23020101/13000002	Upgrading of local government secretariat fence at birnin g	19,918,869.50	1,898,650.00
25001001/23030121/13000007	Renovation Of L/Government Store/Guard Room		480,000.00
25001001/23020112/13000008	Fencing Of Local Government Football Field		2,100,000.00
25001001/23030121/13000012	Rehabilitation of guest house at kakangi (ongoing)	2,168,995.00	3,290,366.34
25001001/23020101/13000013	Construction Of Dist Head Houses At Bagoma G/Dutse Saminaka		12,560,487.65
25001001/23030121/13000014	Renovation Of Office D/Dawa Randagi Kuyello		3,549,844.20
25001001/23020101/13000016	New Budget Dept		1,995,191.07
25001001/23020101/13000020	Completion Of Budget Dept		3,438,367.50
25001001/23020101/13000027	Construction of modern shopping complex at birnin gwari town	100,228,708.72	
25001001/23010114/13000034	Purchase of laptop computers	1,800,000.00	1,000,000.00
25001001/23010112/13000036	Furnishing of local offices /Budget Department	5,874,850.20	
25001001/23010105/13000037	Purchase of official vehicles	23,738,980.06	

Note To Cash flow Statement – Cont'd

		Actual	Actual
		2018	2017
		₦	₦
25001001/23010105/13000038	purchase of 406 peugeot for local Govt administrator (faily	2,904,200.00	
25001001/23050101/13000039	Assistance to Community Development Projects	21,631,490.00	
25001001/23050101/13000040	Settlement of capital liabilities	41,636,622.00	
Total		225,402,715.48	38,582,906.76
Note 21 - Power			
34001001/23020103/14000001	2 No Transformers 300/33 KVA and 1No. 300/11 Kva		5,208,000.00
34001001/23020103/14000004	TDN & Substation At Ung Idi Labo		34,286,000.00
34001001/23020103/14000006	Construction of electrification project substation at jiba	4,183,750.00	
34001001/23020103/14000009	Electricity Project At Ung Mayana		2,106,000.00
34001001/23020103/14000011	Electrification Project At Danganji		2,901,000.00
34001001/23020103/14000015	Const/Provision Of Rural Elect. At Dogondawa Ingade Rafin Tukurwa		12,100,750.00
34001001/23020103/14000016	Const / Provision Of Rural Electricity At Kutemeshi D/Bassa Kungi		2,240,732.18
34001001/23020103/14000018	Construction of substation and installation of transformer		68,519,167.82
34001001/23020103/14000019	Const / Provision Of Rural Electricity At Saulawa To Dadin Kowa		36,593,950.00
34001001/23020103/14000020	Purchase Of Transformers 14 No Transformers 300/33 Kva		2,265,000.00
34001001/23020103/14000024	Repairs Of Vandalized Electric Poles		47,370,070.00
34001001/23020103/14000025	Const / Provision Of Rural Electricity At Gwaska		33,705,521.28
34001001/23020114/14000048	Construction of electrification project ITC TDN sub station	2,912,725.00	
34001001/23020103/14000068	Installation of transformer at tudun wada sabon jari birnin	9,008,023.75	
34001001/23020103/14000069	Electrification project at ung dangado tabanni ward	14,148,000.00	
34001001/23020103/14000070	Electrification project at gwandara dogon dawa	4,953,834.20	
34001001/23020103/14000071	Electrification project at wusan kutemeshi ward	14,900,145.00	
34001001/23020103/14000072	Electrification project at kanawa kutemeshi ward	19,953,594.38	
34001001/23020103/14000073	Extension of electrification at gwandan mai gyada kazage war	11,691,204.00	
34001001/23020103/14000074	Electrification project at kungi/ukuga randagi ward	29,900,844.44	
34001001/23020103/14000075	Construction of feeder road at katakaki kakangi ward	6,840,500.00	
34001001/23020103/14000076	Regular Maintenance of Electricity	54,773,429.29	
34001001/23020103/14000077	Construction of solar street light along lagos road to emirs	1,171,331.00	
34001001/23020103/14000079	Maintenance of Electrification (general) @ 11 Wards	36,914,000.00	
34001001/23020114/17000083	Construction of bridge at ung maro (ongoing)	1,300,000.00	
34001001/23020114/17000093	Construction of drainage at layin salisu yaro bagoma (ongoin	1,150,000.00	
34001001/23020114/17000094	Township roads across the LGA	69,350,000.00	
34001001/23020114/17000095	Construction of bridge across 11 wards	2,030,249.75	
34001001/23020114/17000096	Construction of culverts across 11 wards	980,000.00	
Total		286,161,630.81	247,296,191.28

Note To Cash flow Statement – Cont'd

	Actual	Actual
	2018	2017
	₦	₦
Note 24 - Road		
34001001/23020114/17000011 Blinding At Rafin Duhu And Bagoman Daji		1,591,379.10
34001001/23020114/17000020 Katakaki To Ganda		80,000,000.00
34001001/23020114/17000022 Rural Feeder Road From Ung Shehu To Ung Makeri		54,000,000.00
34001001/23020114/17000023 Construction of asphaltic township road phase III at imam ga	55,128,480.40	133,373,935.90
34001001/23020114/17000024 Construction of drainage at maganda town (ongoing)		85,040,000.85
34001001/23020114/17000027 Construction of bridge at bagoma street (ongoing)	2,537,812.50	
34001001/23020114/17000030 Construction of bridge at danmasani street (ongoing)		17,000,000.00
34001001/23020114/17000031 Construction of asphaltic township road phase II at Gss bago	91,175,929.79	74,200,000.00
34001001/23020114/17000032 From Funtuwa Kurbawa To Saminaka		38,164,021.65
34001001/23020114/17000068 Construction of bridge at kuyello street (ongoing)	2,992,135.00	
Total	151,834,357.69	483,369,337.50
Note 29A - Net Cash Flow From Investment Activities by Sector:		
Capital Expenditure by Administrative Sector	233,204,165.48	38,582,906.76
Capital Expenditure by Economic Sector	554,214,101.57	736,276,673.28
Capital Expenditure by Social Sector	131,461,359.60	74,446,653.22
Total	918,879,626.65	849,306,233.26
Note 29A - Net Cash Flow From Investment Activities by Economic:		
Purchase of Fixed Assets General	118,084,307.66	1,120,000.00
Construction and Provision of Fixed Assets General	643,221,679.79	826,199,522.72
Rehabilitation and Repairs of Fixed Assets General	86,504,077.20	21,986,710.54
Acquisition of Non Tangible Assets	71,069,562.00	
Total - 29A	918,879,626.65	849,306,233.26
Note 29B - Net Cash From Investing Activities by Location		
Kute-mashi Ward	126,029,669.17	213,658,950.00
Tabanni Ward	35,779,490.00	6,591,379.10
Randagi Ward	29,900,844.44	195,374,765.85
M/Gari Ward	149,329,228.48	111,788,180.12
M/Gari II Ward	299,584,610.51	108,512,697.07
M/Gari III Ward	106,155,762.89	
Kazagi Ward	48,046,939.06	646,500.00
Kakanagi Ward	14,879,695.00	20,290,366.34
Gayam	32,140,000.00	
Kuyello	66,716,827.90	133,573,935.90
Dogon Dawa Ward	10,316,559.20	58,869,458.88
Total - 29B	918,879,626.65	849,306,233.26

Note To Cash flow Statement – Cont'd

	Actual	Actual
	2018	2017
Note 36 - BTL Receipts	₦	₦
25001001/12150001 Withholding Taxes due to FIRS		1,000,000.00
25001001/12150002 VAT due to FIRS		1,000,000.00
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	9,647,583.82	
25001001/12150004 Union Deductions	18,416,205.02	33,252,207.63
25001001/12150005 Deposits		21,824,071.39
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	1,338,000.00	
25001001/12150007 Monthly Net Total Salary Control Accounts		2,687,455.00
25001001/12150008 10% Contract Retention Fee	21,518,944.06	527,897.26
25001001/12150009 SIGMA Pension Deduction		1,845,993.51
25001001/12150010 WHT to due BIR	3,553,393.58	
25001001/12150012 NULGE Deduction	3,118,900.06	6,480,714.13
25001001/12150013 MHWU Deductions		251,279.11
25001001/12150016 Monthly Repayment by Staff Of LG	1,175,265.10	
25001001/12150020 Sharp - Sharp Loans Deduction		1,105,639.36
25001001/12150026 NULGE Loans	3,051,976.00	4,657,875.88
25001001/12150032 NUT Deduction	2,597,410.83	3,197,047.62
25001001/12150033 Lead way Deduction		6,293,460.54
25001001/12150034 NUT Endwell	9,500,000.00	10,400,000.00
25001001/12150035 Credit Direct Deduction		4,390,339.14
25001001/12150036 National Housing Fund		2,669,991.72
25001001/12150037 Personnel Emolument (PAYG)		4,876,334.60
25001001/12150039 AOP Shawn	306,568.28	497,000.00
Total	74,224,246.75	106,957,306.89
Note 37 - Below the Line Payments		
25001001/22080000 WHT		1,000,000.00
25001001/22080002 Vat due to FIRS		1,000,000.00
25001001/22080003 PAYE Taxes due to State Board of Internal Revenue	9,647,583.82	
25001001/22080004 Union Deductions	18,416,205.02	33,252,207.63
25001001/22080000 Deposits		21,824,071.39
25001001/22080006 Loans deduction for Salary Other Deduction for payroll	1,338,000.00	
25001001/22080007 Monthly Net Total Salary Control Account		2,687,455.00
25001001/22080008 10% Contract Retention Charges	21,518,944.06	527,897.26
25001001/22080009 SIGMA Pension Deduction		1,845,993.51
25001001/22080010 WHT to due BIR	3,553,393.58	
25001001/22080012 NULGE Deduction	3,118,900.06	6,480,714.13
25001001/22080013 MHWU Deduction		251,279.11
25001001/22080016 Monthly Repayment by Staff of LG	1,175,265.10	
25001001/22080020 Sharp - Sharp Loans Deduction		1,105,639.36

Note To Cash flow Statement – Cont'd

	Actual	Actual
	2018	2017
	₦	₦
25001001/22080026 NULGE Loans	3,051,976.00	4,657,875.88
25001001/22080032 NUT Deduction	2,597,410.83	3,197,047.62
25001001/22080033 Lead way Deduction		6,293,460.54
25001001/22080034 NUT Endwell	9,500,000.00	10,400,000.00
25001001/22080035 Credit Direct Deduction		4,390,339.14
25001001/22080036 National Housing Fund		2,669,991.72
25001001/22080037 Personnel Emolument (PAYG)		4,876,334.60
25001001/22080039 AOP Shawn Deduction	306,568.28	497,000.00
Total	74,224,246.75	106,957,306.89
Note 38 - Closing Balance		
25001001/31010101 Main Bank - Unity Bank	275,051,490.30	49,268.66
25001001/31010109 Capital Expenditure Account - Unity Bank	151,062,580.77	52,686,962.50
25001001/31010118 Recurrent Exp Acct - Unity Bank	9,518,895.31	3,734,543.12
Sub Total: Cash and Bank	435,632,966.38	56,470,774.28
Total Consolidated Cash & Bank Balances	435,632,966.38	56,470,774.28

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2018	2017
	₦	₦
Note 39 - Treasuries and Banks		
Main Bank - Unity Bank	275,051,490.30	49,268.66
Capital Expenditure Account - Unity Bank	151,062,580.77	52,686,962.50
Recurrent Exp Acct - Unity Bank	9,518,895.31	3,734,543.12
Total	435,632,966.38	56,470,774.28
Note 40 - Investments		
Kachia Ginger Company	250,000.00	250,000.00
Ikara Food Processing Company	383,000.00	383,000.00
Urban Development Bank	500,000.00	500,000.00
Flour Mills Ltd - Lagos	1,310,217.00	1,310,217.00
Nigeria Universal Bank	1,000,000.00	1,000,000.00
Makarfi Sugar Industry	1,000,000.00	1,000,000.00
Intercity (Unity) Bank Plc	5,000,000.00	5,000,000.00
NUB Int'l (First Inland) Bank Plc	2,000,000.00	2,000,000.00
Global Bank Plc	500,000.00	500,000.00
First Atlantic Bank Plc	500,000.00	500,000.00
Total	12,443,217.00	12,443,217.00
Note 41 - Advances		
Note 42 - Consolidated Revenue Fund		
Opening Balance	56,470,774.28	103,032,739.84
Add/(Less) Net Recurrent Surplus/(Deficit)	379,162,192.10	(46,561,965.56)
Closing Balance	435,632,966.38	56,470,774.28
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-
Note 44 - Other Funds	12,443,217.00	12,443,217.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
Note 50 – Licenses							
Radio/Television Station License			150,000.00	150,000.00	150,000.00-	165,000.00	180,000.00
Total			150,000.00	150,000.00	150,000.00-	165,000.00	180,000.00
Note 51 - Rates							
Tenement Rate			11,659,881.00	11,659,881.00	11,659,881.00-	12,825,870.00	13,991,858.00
State Grant in Lieu of Tenement Rate			4,870,223.00	4,870,223.00	4,870,223.00-	5,357,246.00	5,844,268.00
Total			16,530,104.00	16,530,104.00	16,530,104.00-	18,183,116.00	19,836,126.00
Note 52 - Fees							
Naming Of Street Registration Fees			250,000.00	250,000.00	250,000.00-	275,000.00	300,000.00
Contract Registration Fees			3,500,000.00	3,500,000.00	3,500,000.00-	3,850,000.00	4,200,000.00
Marriage/Divorce Fees			1,500,000.00	1,500,000.00	1,500,000.00-	1,650,000.00	1,800,000.00
Advertising Fees			2,500,000.00	2,500,000.00	2,500,000.00-	2,750,000.00	3,000,000.00
Customary Right of Occupancy Fees			3,000,000.00	3,000,000.00	3,000,000.00-	3,300,000.00	3,600,000.00
Parking Fees			500,000.00	500,000.00	500,000.00-	550,000.00	600,000.00
Kiosk Fees			2,204,028.00	2,204,028.00	2,204,028.00-	2,424,431.00	2,644,834.00
On And Off Liquor Fees			350,000.00	350,000.00	350,000.00-	385,000.00	420,000.00
Slaughter Slab Fees			660,000.00	660,000.00	660,000.00-	726,000.00	792,000.00
Merriment And Road Closure Levies			300,000.00	300,000.00	300,000.00-	330,000.00	360,000.00
Public Convenience Sewage And Refuse Disposal Fee			250,000.00	250,000.00	250,000.00-	275,000.00	300,000.00
Fee Structure For Masts			4,000,000.00	4,000,000.00	4,000,000.00-	4,400,000.00	4,800,000.00
Total			19,014,028.00	19,014,028.00	19,014,028.00-	20,915,431.00	22,816,834.00
Note 54 - Sales							
Proceeds from sales of goods by Public Auction	45,009,393.00						
Total	45,009,393.00						
Note 55 - Earnings							
Earning from Motor Park			7,450,320.00	7,450,320.00	7,450,320.00-	8,195,352.00	8,940,384.00
Total			7,450,320.00	7,450,320.00	7,450,320.00-	8,195,352.00	8,940,384.00
Note 59 - Investment Income							
Other Investment Income	15,366.65						
Total	15,366.65						
Note 60 - Interest							
Note 62 - Miscellaneous							
Unclaimed Salary	6,947,908.70						
Total	6,947,908.70						

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
Note 63 - Employee Compensation							
Office of the Chairman	21,000,000.00						
Personnel Management	204,829,585.21	202,480,572.84	284,855,704.00	205,545,572.00	3,064,999.16+	353,698,489.00	371,383,413.00
Department of Health	123,086,318.42	142,704,991.07	143,449,930.00	143,449,930.00	744,938.93+	150,622,427.00	158,153,548.00
Contribution to Primary Education	506,748,521.65	353,967,712.54	469,836,417.00	369,359,255.00	15,391,542.46+	493,328,238.00	517,994,650.00
Total	855,664,425.28	699,153,276.45	898,142,051.00	718,354,757.00	19,201,480.55+	997,649,154.00	1,047,531,611.00
Note 64 - Social Benefits							
Contribution to Pension Fund	16,177,838.30	150,425,762.46	52,000,000.00	158,486,160.00	8,060,397.54+		
Total	142,156,286.80	150,425,762.46	52,000,000.00	204,601,132.00	54,175,369.54+		
Note 65 - Overhead Cost							
Office of the Chairman	32,661,000.00						
Personnel Management	148,228,312.46	359,976,636.76	329,799,034.00	485,886,328.00	125,909,691.24+	339,463,986.00	356,437,185.00
Department of Agriculture & Natural Resources	1,170,000.00	200,000.00	800,000.00	1,300,000.00	1,100,000.00+	840,000.00	882,000.00
Department of Admin and Finance	40,683,055.12						
Department of Works and Housing	5,300,000.00	12,708,925.86	16,710,000.00	17,710,000.00	5,001,074.14+	22,270,500.00	23,384,025.00
Department of Planning Research & Statistics	7,025,530.00						
Department of Education	12,685,000.00	39,961,404.00	48,685,066.00	70,885,066.00	30,923,662.00+	51,119,319.00	53,675,285.00
Department of Health	12,533,368.00						
Total	260,286,265.58	412,846,966.62	395,994,100.00	575,781,394.00	162,934,427.38+	413,693,805.00	434,378,495.00
Note 66 - CRFC (Excluding Social Benefits & Public Debts)							
Payment of Liabilities	47,148,000.00	4,204,865.70	5,000,000.00	5,000,000.00	795,134.30+	5,250,000.00	5,512,500.00
Total	47,148,000.00	4,204,865.70	5,000,000.00	5,000,000.00	795,134.30+	5,250,000.00	5,512,500.00
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS	1,000,000.00						
VAT due to FIRS	1,000,000.00						
PAYE Taxes due to State Board of Internal Revenue		9,647,583.82			9,647,583.82+		
Union Deductions	33,252,207.63	18,416,205.02			18,416,205.02+		
Deposits	21,824,071.39						
Loans deduction for Salary Other Deduction for payroll		1,338,000.00			1,338,000.00+		
Monthly Net Total Salary Control Accounts	2,687,455.00						
10% Contract Retention Fee	527,897.26	21,518,944.06			21,518,944.06+		
SIGMA Pension Deduction	1,845,993.51						
WHT to due BIR		3,553,393.58			3,553,393.58+		
NULGE Deduction	6,480,714.13	3,118,900.06			3,118,900.06+		
MHWU Deductions	251,279.11						
Monthly Repayment by Staff Of LG		1,175,265.10			1,175,265.10+		
Sharp - Sharp Loans Deduction	1,105,639.36						
NULGE Loans	4,657,875.88	3,051,976.00			3,051,976.00+		

Notes to Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
NUT Deduction	3,197,047.62	2,597,410.83			2,597,410.83+		
Leadway Deduction	6,293,460.54						
NUT Endwell	10,400,000.00	9,500,000.00			9,500,000.00+		
Credit Direct Deduction	4,390,339.14						
National Housing Fund	2,669,991.72						
Personnel Emolument (PAYG)	4,876,334.60						
AOP Shawn	497,000.00	306,568.28			306,568.28+		
Total	106,957,306.89	74,224,246.75			74,224,246.75+		
Note 68 - Below the Line Payments							
WHT	1,000,000.00						
Vat due to FIRS	1,000,000.00						
PAYE Taxes due to State Board of Internal Revenue		9,647,583.82			9,647,583.82-		
Union Deductions	33,252,207.63	18,416,205.02			18,416,205.02-		
Deposits	21,824,071.39						
Loans deduction for Salary Other Deduction for payroll		1,338,000.00			1,338,000.00-		
Monthly Net Total Salary Control Account	2,687,455.00						
10% Contract Retention Charges	527,897.26	21,518,944.06			21,518,944.06-		
SIGMA Pension Deduction	1,845,993.51						
WHT to due BIR		3,553,393.58			3,553,393.58-		
NULGE Deduction	6,480,714.13	3,118,900.06			3,118,900.06-		
MHWU Deduction	251,279.11						
Monthly Repayment by Staff of LG		1,175,265.10			1,175,265.10-		
Sharp - Sharp Loans Deduction	1,105,639.36						
NULGE Loans	4,657,875.88	3,051,976.00			3,051,976.00-		
NUT Deduction	3,197,047.62	2,597,410.83			2,597,410.83-		
Leadway Deduction	6,293,460.54						
NUT Endwell	10,400,000.00	9,500,000.00			9,500,000.00-		
Credit Direct Deduction	4,390,339.14						
National Housing Fund	2,669,991.72						
Personnel Emolument (PAYG)	4,876,334.60						
AOP Shawn Deduction	497,000.00	306,568.28			306,568.28-		
Total	106,957,306.89	74,224,246.75			74,224,246.75-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
Note 70 - Other Capital Receipts							
20001001/14020203 Paris Club Debt Recovery				381,047,716.00	381,047,716.00-		
Total				381,047,716.00	381,047,716.00-		
Note 71 - General Public Services							
25001001/23030101/13000001 Fencing of local government staff quarters	8,270,000.00	5,500,000.00	20,000,000.00	20,000,000.00	14,500,000.00+	21,000,000.00	22,050,000.00
25001001/23020101/13000002 Upgrading of local government secretariat fence at Birnin Gwari	1,898,650.00	19,918,869.50	20,000,000.00	20,000,000.00	81,130.50+	21,000,000.00	22,050,000.00
25001001/23030121/13000007 Renovation Of L/ Government Store/Guard Room	480,000.00						
25001001/23020112/13000008 Fencing Of Local Government Football Field	2,100,000.00						
25001001/23030121/13000012 Rehabilitation of guest house at kakangi (ongoing)	3,290,366.34	2,168,995.00	2,602,958.00	2,602,958.00	433,963.00+	2,733,105.00	2,869,761.00
25001001/23020101/13000013 Construction Of Dist Head Houses At Bagoma G/Dutse Saminaka	12,560,487.65						
25001001/23030121/13000014 Renovation Of Office D/Dawa Randagi Kuyello	3,549,844.20						
25001001/23020101/13000016 New Budget Dept	1,995,191.07						
25001001/23020101/13000020 Completion Of Budget Dept.	3,438,367.50						
25001001/23020101/13000027 Construction of modern shopping complex at Birnin gwari town		100,228,708.72	107,000,000.00	107,000,000.00	6,771,291.28+	112,350,000.00	117,967,500.00
25001001/23010114/13000034 Purchase of laptop computers	1,000,000.00	1,800,000.00	10,500,000.00	10,500,000.00	8,700,000.00+	11,025,000.00	11,576,250.00
25001001/23010112/13000036 Furnishing of local offices /Budget Department		5,874,850.20	20,000,000.00	20,000,000.00	14,125,149.80+	21,000,000.00	22,050,000.00
25001001/23010105/13000037 Purchase of official vehicles		23,738,980.06	30,000,000.00	30,000,000.00	6,261,019.94+	31,500,000.00	33,075,000.00
25001001/23010105/13000038 purchase of 406 peugeot for local Government administrator (fairly Used)		2,904,200.00	3,000,000.00	3,000,000.00	95,800.00+	3,150,000.00	3,307,500.00
25001001/23050101/13000039 Assistance to Community Development Projects		21,631,490.00	30,000,000.00	30,000,000.00	8,368,510.00+	31,500,000.00	33,075,000.00
25001001/23050101/13000040 Settlement of capital liabilities		41,636,622.00	50,000,000.00	50,000,000.00	8,363,378.00+	52,500,000.00	55,125,000.00
25001001/23020118/13000041 Refund to Kaduna State Government - Construction of infrastructure				106,486,160.00	106,486,160.00+		
25001001/23020101/13000042 Construction of Legislative Chambers/Offices and Furnishing				58,500,000.00	58,500,000.00+		
25001001/23010105/13000043 Purchase of Hilux Toyota for Local Govt				19,000,000.00	19,000,000.00+		
25001001/23020101/13000044 Upgrading of Local Govt Central Store/Stirling Store @ B/Gwa				10,000,000.00	10,000,000.00+		
Total	38,582,906.76	225,402,715.48	293,102,958.00	487,089,118.00	261,686,402.52+	307,758,105.00	323,146,011.00
Note 74 - Economic Affairs							
15001001/23010127/01000001 Const / Prov Of Slaughter Slabs At Kuyello	200,000.00						
15001001/23030112/01000002 Renovation of Slaughter Slabs At Birnin Gwari	646,500.00						
15001001/23030112/01000003 Slaughter Slabs At Randagi/ D/Dawa	750,000.00						
15001001/23020113/01000004 Construction of Modern Abattoir @ B/Gwari				15,000,000.00	15,000,000.00+		
15001001/23010127/01000020 Purchase of agric equipments / inputs		31,140,000.00	50,000,000.00	55,000,000.00	23,860,000.00+	52,500,000.00	55,125,000.00
15001001/23020113/01000021 Construction of slaughter slabs		5,919,774.00	20,000,000.00	20,000,000.00	14,080,226.00+	21,000,000.00	22,050,000.00
34001001/23020103/14000068 Installation of transformer at tudun wada sabon gari birnin		9,008,023.75	10,000,000.00	10,000,000.00	991,976.25+	10,500,000.00	11,025,000.00
34001001/23020103/14000069 Electrification project at ung dangado tabanni ward		14,148,000.00	15,000,000.00	15,000,000.00	852,000.00+	15,750,000.00	16,537,500.00
34001001/23020103/14000070 Electrification project at gwandara dogon dawa		4,953,834.20	15,000,000.00	15,000,000.00	10,046,165.80+	15,750,000.00	16,537,500.00
34001001/23020103/14000071 Electrification project at wusan kutemeshi ward		14,900,145.00	15,000,000.00	15,000,000.00	99,855.00+	15,750,000.00	16,537,500.00
34001001/23020103/14000072 Electrification project at kanawa kutemeshi ward		19,953,594.38	20,000,000.00	20,000,000.00	46,405.62+	21,000,000.00	22,050,000.00
34001001/23020103/14000073 Extension of electrification at gwandan mai gyada kazage war		11,691,204.00	12,000,000.00	12,000,000.00	308,796.00+	12,600,000.00	13,230,000.00
34001001/23020103/14000074 Electrification project at kungu/ukuga randagi ward		29,900,844.44	30,000,000.00	30,000,000.00	99,155.56+	31,500,000.00	33,075,000.00
34001001/23020103/14000075 Construction of feeder road at katakaki kakangi ward		6,840,500.00	15,000,000.00	15,000,000.00	8,159,500.00+	15,750,000.00	16,537,500.00
34001001/23020103/14000076 Regular Maintenance of Electricity		54,773,429.29	70,000,000.00	89,000,000.00	34,226,570.71+	73,500,000.00	77,175,000.00
34001001/23020103/14000077 Construction of solar street light along lagos road to emirs		1,171,331.00	5,985,000.00	5,985,000.00	4,813,669.00+	6,284,250.00	6,598,462.00

Notes to Statement Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000078 Purchase of transformer 300kva/33 and 300kva/11 at k/ihing r			4,530,000.00	4,530,000.00	4,530,000.00+	4,756,500.00	4,994,325.00
34001001/23020103/14000079 Maintenance of Electrification (general) @ 11 Wards		36,914,000.00		43,000,000.00	6,086,000.00+		
34001001/23010119/14000080 Purchase/Installation of Generator Mikano for LG Secretariat				10,000,000.00	10,000,000.00+		
34001001/23020114/17000078 Construction of bridge at ung saidu (ongoing)			2,800,000.00	2,800,000.00	2,800,000.00+	2,940,000.00	3,087,000.00
34001001/23020114/17000079 Construction of bridge at ung dogon sarki (ongoing)			3,400,000.00	3,400,000.00	3,400,000.00+	3,570,000.00	3,748,500.00
34001001/23020114/17000080 Construction of bridge at old birnin gwari (ongoing)			2,712,000.00	2,712,000.00	2,712,000.00+	2,847,600.00	2,989,980.00
34001001/23020114/17000081 Construction of bridge at tudun wada (ongoing)			3,800,000.00	3,800,000.00	3,800,000.00+	3,990,000.00	4,189,500.00
34001001/23020114/17000082 Construction of bridge at ung dangado (ongoing)			3,800,000.00	3,800,000.00	3,800,000.00+	3,990,000.00	4,189,500.00
34001001/23020114/17000083 Construction of bridge at ung maro (ongoing)		1,300,000.00	3,800,000.00	3,800,000.00	2,500,000.00+	3,990,000.00	4,189,500.00
34001001/23020114/17000084 Construction of drainage at wake road (ongoing)			750,000.00	750,000.00	750,000.00+	787,500.00	826,875.00
34001001/23020114/17000085 Construction of drainage at shuraihu mohd street (ongoing)			750,000.00	750,000.00	750,000.00+	787,500.00	826,875.00
34001001/23020114/17000086 Construction of drainage at gayam village (ongoing)			900,000.00	900,000.00	900,000.00+	945,000.00	992,250.00
34001001/23020114/17000087 Construction of drainage at maganda road mg1 (ongoing)			650,000.00	650,000.00	650,000.00+	682,500.00	716,625.00
34001001/23020114/17000088 Construction of drainage at ung ali gado (ongoing)			650,000.00	650,000.00	650,000.00+	682,500.00	716,625.00
34001001/23020114/17000089 Construction of drainage at tudun wada mg1 (ongoing)			650,000.00	650,000.00	650,000.00+	682,500.00	716,625.00
34001001/23020114/17000090 Construction of drainage at randagi town (ongoing)			650,000.00	650,000.00	650,000.00+	682,500.00	716,625.00
34001001/23020114/17000091 Construction of drainage at danja maiburodi (ongoing)			650,000.00	650,000.00	650,000.00+	682,500.00	716,625.00
34001001/23020114/17000092 Construction of drainage at tashan kadanya (ongoing)			800,000.00	800,000.00	800,000.00+	840,000.00	882,000.00
34001001/23020114/17000093 Construction of drainage at layin salisu yaro bagoma (ongoin		1,150,000.00	1,200,000.00	1,200,000.00	50,000.00+	1,260,000.00	1,323,000.00
34001001/23020114/17000094 Township roads across the LGA		69,350,000.00	86,358,077.00	86,358,077.00	17,008,077.00+	90,675,980.00	95,209,779.00
34001001/23020114/17000095 Construction of bridge across 11 wards		2,030,249.75	20,000,000.00	20,000,000.00	17,969,750.25+	21,000,000.00	22,050,000.00
34001001/23020114/17000096 Construction of culverts across 11 wards		980,000.00	15,000,000.00	15,000,000.00	14,020,000.00+	15,750,000.00	16,537,500.00
34001001/23020114/17000097 Construction of a asphaltic road phase I at birnin gwari (on			34,000,000.00	34,000,000.00	34,000,000.00+	35,700,000.00	37,485,000.00
Total	1,596,500.00	316,124,929.81	465,835,077.00	557,835,077.00	241,710,147.19+	489,126,830.00	513,583,171.00
Note 76 - Housing and Community Development							
25001001/23030103/13000015 Renovation of NYSC quarters at birnin gwari			6,000,000.00	6,000,000.00	6,000,000.00+	3,150,000.00	3,307,500.00
34001001/23020124/06000006 Upgrading of markets /motor parks		9,699,706.40	10,000,000.00	10,000,000.00	300,293.60+	10,500,000.00	11,025,000.00
34001001/23020118/06000007 Upgrading of town hall /furnishing		4,800,300.00	7,000,000.00	7,000,000.00	2,199,700.00+	7,350,000.00	7,717,500.00
34001001/23020118/06000008 Construction of Town Hall @ Development Center Randagi Kuy				45,000,000.00	45,000,000.00+		
34001001/23020101/06000009 Upgrading of ESD & Agric Dept @ Secretariate				17,000,000.00	17,000,000.00+		
34001001/23020114/09000006 Construction of drainage at imam road		2,513,231.00	2,592,176.00	2,592,176.00	78,945.00+	2,721,784.00	2,857,874.00
34001001/23020114/09000007 Construction of drainage english bond at ubale welder mg1		1,754,200.18	2,500,000.00	2,500,000.00	745,799.82+	2,625,000.00	2,756,250.00
34001001/23020114/09000008 construction of drainage at babawo street			1,122,347.00	1,122,347.00	1,122,347.00+	1,178,464.00	1,237,387.00
34001001/23020114/09000000 Construction of drainage at abdullahi nabara street			2,501,125.00	2,501,125.00	2,501,125.00+	2,626,181.00	2,757,490.00
34001001/23020114/09000010 Construction of drainage behind hajiya house			1,267,073.00	1,267,073.00	1,267,073.00+	1,330,426.00	1,396,947.00
34001001/23020114/09000011 Construction of drainages		51,963,801.49	53,142,782.00	53,142,782.00	1,178,980.51+	55,799,920.00	58,589,916.00
34001001/23020105/10000001 Renovation Of Borehole At Birnin Gwari	2,674,802.50						
34001001/23020113/01000004 Borehole 1 At Each Ward	1,339,842.00						
34001001/23020105/10000005 Construction of Borehole @ 11 Wards				26,000,000.00	26,000,000.00+		
34001001/23020105/10000031 Construction of borehole across 11 wards		8,427,100.00	18,000,000.00	18,000,000.00	9,572,900.00+	18,900,000.00	19,845,000.00
34001001/23020103/14000001 2 No Transformers 300/33 Kva And 1No. 300/11 Kva	5,208,000.00						
34001001/23020103/14000004 TDN & Substation At Ung Idi Labo	34,286,000.00						
34001001/23020103/14000006 Construction of electrification project substation at jiba		4,183,750.00	4,212,000.00	4,212,000.00	28,250.00+	4,422,600.00	4,643,730.00
34001001/23020103/14000009 Electricity Project At Ung Mayana	2,106,000.00						

Notes to Statement Capital Development Fund – Cont'd

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000011 Electrification Project At Danganji	2,901,000.00						
34001001/23020103/14000015 Const/Prov Of Rural Elect. At Dogondawa Ingade Rafin Tukurwa	12,100,750.00						
34001001/23020103/14000016 Const / Prov Of Rural Electricity At Kutemeshi D/Bassa Kungi	2,240,732.18						
34001001/23020103/14000018 Construction of substation and installation of transformer	68,519,167.82		2,000,000.00	2,000,000.00	2,000,000.00+	2,100,000.00	2,205,000.00
34001001/23020103/14000019 Const / Prov Of Rural Electricity At Saulawa To Dadin Kowa	36,593,950.00						
34001001/23020103/14000020 Purchase Of Transformers 14 No Transformers 300/33 Kva	2,265,000.00						
34001001/23020103/14000024 Repairs Of Vandalized Electric Poles	47,370,070.00						
34001001/23020103/14000025 Const / Prov Of Rural Electricity At Gwaska	33,705,521.28						
34001001/23020114/14000048 Construction of electrification project ITC TDN sub station		2,912,725.00	3,005,723.00	3,005,723.00	92,998.00+	3,156,009.00	3,313,809.00
34001001/23020114/17000011 Blinding At Rafin Duhu And Bagoman Daji	1,591,379.10						
34001001/23020114/17000020 Katakaki To Ganda	80,000,000.00						
34001001/23020114/17000022 Rural Feeder Road From Ung Shehu To Ung Makeri	54,000,000.00						
34001001/23020114/17000023 Construction of asphaltic township road phase III at imam ga	133,373,935.90	55,128,480.40	87,600,002.00	87,600,002.00	32,471,521.60+	91,980,002.00	96,579,002.00
34001001/23020114/17000024 Construction of drainage at maganda town (ongoing)	85,040,000.85		7,500,000.00	7,500,000.00	7,500,000.00+	7,875,000.00	8,268,750.00
34001001/23020114/17000025 Construction of road eastern bypass at birnin gwari (ongoing)			120,000,000.00	96,000,000.00	96,000,000.00+	126,000,000.00	132,300,000.00
34001001/23020114/17000027 Construction of bridge at bagoma street (ongoing)		2,537,812.50	3,200,000.00	3,200,000.00	662,187.50+	3,360,000.00	3,528,000.00
34001001/23020114/17000030 Construction of bridge at danmasani street (ongoing)	17,000,000.00		1,700,000.00	1,700,000.00	1,700,000.00+	1,785,000.00	1,874,250.00
34001001/23020114/17000031 Construction of asphaltic township road phase II at Gss bago	74,200,000.00	91,175,929.79	94,914,438.00	94,914,438.00	3,738,508.21+	99,660,159.00	104,643,167.00
34001001/23020114/17000032 From Funtuwa Kurbawa To Saminaka	38,164,021.65						
34001001/23020114/17000042 Construction of bridge at rafin sarkin pawa (ongoing)			700,000.00	700,000.00	700,000.00+	735,000.00	771,750.00
34001001/23020114/17000059 Construction of bridge at rafin gora nasarawa (ongoing)			650,000.00	650,000.00	650,000.00+	682,500.00	716,625.00
34001001/23020114/17000068 Construction of bridge at kuyello street (ongoing)		2,992,135.00	3,200,000.00	3,200,000.00	207,865.00+	3,360,000.00	3,528,000.00
Total	734,680,173.28	238,089,171.76	432,807,666.00	496,807,666.00	258,718,494.24+	451,298,045.00	473,862,947.00
Note 77 - Health							
25001001/23050101/04000002 Contribution to PHC services		7,801,450.00	10,000,000.00	10,000,000.00	2,198,550.00+	10,500,000.00	11,025,000.00
21001001/23010106/04000002 Rep- Hosp/Health Centres At Saulawa Clinic	5,000,000.00						
21001001/23030105/04000003 Rep- Hospital/Health Centres At Gwaska Clinic	5,000,000.00						
Total	10,000,000.00	7,801,450.00	10,000,000.00	10,000,000.00	2,198,550.00+	10,500,000.00	11,025,000.00
Note 78 - Recreation Culture and Religion							
Note 79 - Education							
17001001/23020105/04000001 Renovation of PHC at kuyello (ongoing)		1,258,100.00	2,000,000.00	2,000,000.00	741,900.00+	2,100,000.00	2,205,000.00
17001001/23010122/04000002 Purchase Medical Equipments		8,890,953.40	10,000,000.00	10,000,000.00	1,109,046.60+	10,500,000.00	11,025,000.00
17001001/23010122/04000003 Purchase of Modern dustbins		2,999,800.00	3,000,000.00	3,000,000.00	200.00+	3,150,000.00	3,307,500.00
17001001/23010123/05000001 Fire Service Materials	120,000.00						
17001001/23020124/05000004 Purchase / procurement of teaching and learning materials		34,865,324.00	35,000,000.00	35,000,000.00	134,676.00+	36,750,000.00	38,587,500.00
17001001/23020107/05000000 2 Classroom At MSSN and Fencing	52,013,465.62						
17001001/23020107/05000007 Construction of 1 block of classroom and office at lacha (on	12,313,187.60		2,426,305.00	2,426,305.00	2,426,305.00+	2,547,620.00	2,675,001.00
17001001/23020107/05000008 Construction of 1 block of classroom and office at takama (o			2,426,305.00	2,426,305.00	2,426,305.00+	2,547,620.00	2,675,001.00
17001001/23030106/05000080 Renovation of L.E.A primary school at kanawa maidaji (ongoing)		547,200.00	800,000.00	800,000.00	252,800.00+	840,000.00	882,000.00
17001001/23020106/05000081 Renovation of L.E.A primary school at chikwarba (ongoing)		1,199,831.00	1,200,000.00	1,200,000.00	169.00+	1,260,000.00	1,323,000.00

Notes to Statement Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
17001001/23020106/05000082 Renovation of L.E.A primary school at nasarawa randagi (ongoing)			1,400,000.00	1,400,000.00	1,400,000.00+	1,470,000.00	1,543,500.00
17001001/23020106/05000083 Renovation of L.E.A primary school at kunun gaiya (ongoing)		1,000,000.00	5,500,000.00	5,500,000.00	4,500,000.00+	5,775,000.00	6,063,750.00
17001001/23020106/05000084 Renovation of Primary Schools		48,066,277.02	50,250,000.00	50,250,000.00	2,183,722.98+	52,762,500.00	55,400,625.00
17001001/23020106/05000085 construction of block of classrooms at Birnin Gwari		16,558,400.00	28,575,205.00	28,575,205.00	12,016,805.00+	30,003,965.00	31,504,163.00
17001001/23010124/05000086 Purchase of home economic materials and equipments		5,870,200.00	10,000,000.00	10,000,000.00	4,129,800.00+	10,500,000.00	11,025,000.00
17001001/23020106/05000087 Renovation of LGEA Birnin Gwari		4,591,704.18	6,000,000.00	6,000,000.00	1,408,295.82+	6,300,000.00	6,615,000.00
17001001/23020106/05000088 Construction of auditorium / laboratory		5,613,570.00	20,000,000.00	20,000,000.00	14,386,430.00+	21,000,000.00	22,050,000.00
17001001/23020106/05000089 Rehabilitation of L.E.A primary school at takama (ongoing)			2,045,062.00	2,045,062.00	2,045,062.00+	2,147,315.00	2,254,680.00
17001001/23020106/05000090 Renovation of Primary Schools @ 11 Wards				30,061,556.00	30,061,556.00+		
17001001/23010124/05000091 Purchasing of Public Address System @ ESD Dept B/gwari				1,000,000.00	1,000,000.00+		
Total	64,446,653.22	131,461,359.60	180,622,877.00	211,684,433.00	80,223,073.40+	189,654,020.00	199,136,720.00

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget2018	Variance	2019	2020
STATUTORY ALLOCATION	₦	₦	₦	₦	₦	₦	₦
25001001 - Department of Admin and Finance							
25001001/11010001 Statutory Allocation	1,476,229,629.27	1,837,726,167.03	2,067,993,397.00	2,067,993,397.00	230,267,229.97-	2,274,792,737.00	2,481,592,077.00
25001001/11010002 Share of VAT	410,376,061.00	384,950,087.25	465,675,441.00	465,675,441.00	80,725,353.75-	512,242,986.00	558,810,530.00
25001001/11010003 Excess Crude	5,300,474.04						
25001001/11010004 Ecological Fund from FAAC		54,023,903.47			54,023,903.47+		
25001001/11000008 Stabilization Fund	5,905,711.72						
25001001/11000009 Refund From Paris Club		274,611,554.19		533,648,848.00	259,037,293.81-		
25001001/11010011 Statutory Allocation From State Government			17,325,265.00	17,325,265.00	17,325,265.00-	19,057,792.00	20,790,318.00
25001001/11010013 Exchange Rate Difference	71,489,637.00	10,278,118.97			10,278,118.97+		
25001001/11010017 Share of Excess PPT	84,598,859.80						
Total	2,053,900,372.83	2,561,589,830.91	2,550,994,103.00	3,084,642,951.00	523,053,120.09-	2,806,093,515.00	3,061,192,925.00
TAXES							
25001001 - Department of Admin and Finance							
25001001/12100005 Refunds	2,126,204.18	3,082,859.07			3,082,859.07+		
Total	2,126,204.18	3,082,859.07			3,082,859.07+		
LICENSES							
25001001 - Department of Admin and Finance							
25001001/12020005 Radio/Television Station License			150,000.00	150,000.00	150,000.00-	165,000.00	180,000.00
Total			150,000.00	150,000.00	150,000.00-	165,000.00	180,000.00
RATES							
25001001 - Department of Admin and Finance							
25001001/12030001 Tenement Rate			11,659,881.00	11,659,881.00	11,659,881.00-	12,825,870.00	13,991,858.00
25001001/12030005 State Grant in Lieu of Tenement Rate			4,870,223.00	4,870,223.00	4,870,223.00-	5,357,246.00	5,844,268.00
Total			16,530,104.00	16,530,104.00	16,530,104.00-	18,183,116.00	19,836,126.00
FEES							
25001001 - Department of Admin and Finance							
25001001/12040006 Naming Of Street Registration Fees			250,000.00	250,000.00	250,000.00-	275,000.00	300,000.00
25001001/12040017 Contract Registration Fees			3,500,000.00	3,500,000.00	3,500,000.00-	3,850,000.00	4,200,000.00
25001001/12040018 Marriage/Divorcé Fees			1,500,000.00	1,500,000.00	1,500,000.00-	1,650,000.00	1,800,000.00
25001001/12040022 Advertising Fees			2,500,000.00	2,500,000.00	2,500,000.00-	2,750,000.00	3,000,000.00
25001001/12040031 Customary Right of Occupancy Fees			3,000,000.00	3,000,000.00	3,000,000.00-	3,300,000.00	3,600,000.00
25001001/12040054 Parking Fees			500,000.00	500,000.00	500,000.00-	550,000.00	600,000.00
25001001/12040068 Kiosk Fees			2,204,028.00	2,204,028.00	2,204,028.00-	2,424,431.00	2,644,834.00
25001001/12040074 On And Off Liquor Fees			350,000.00	350,000.00	350,000.00-	385,000.00	420,000.00
25001001/12040099 Slaughter Slab Fees			660,000.00	660,000.00	660,000.00-	726,000.00	792,000.00
25001001/12040100 Merriment And Road Closure Levies			300,000.00	300,000.00	300,000.00-	330,000.00	360,000.00
25001001/12040101 Public Convenience Sewage & Refuse Disposal Fee			250,000.00	250,000.00	250,000.00-	275,000.00	300,000.00
25001001/12040102 Fee Structure For Masts			4,000,000.00	4,000,000.00	4,000,000.00-	4,400,000.00	4,800,000.00
Total			19,014,028.00	19,014,028.00	19,014,028.00-	20,915,431.00	22,816,834.00

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget2018	Variance	2019	2020
	₦	₦	₦	₦	₦	₦	₦
SALES							
25001001 - Department of Admin and Finance							
25001001/12060010 Proceeds from sales of goods by Public Auction	45,009,393.00						
Total	45,009,393.00						
EARNINGS							
25001001 - Department of Admin and Finance							
25001001/12070013 Earning from Motor Park			7,450,320.00	7,450,320.00	7,450,320.00-	8,195,352.00	8,940,384.00
Total			7,450,320.00	7,450,320.00	7,450,320.00-	8,195,352.00	8,940,384.00
REPAYMENTS							
25001001 - Department of Admin and Finance							
25001001/12100005 Refunds	2,126,204.18	3,082,859.07			3,082,859.07+		
Total	2,126,204.18	3,082,859.07			3,082,859.07+		
INVESTMENT INCOMES							
25001001 - Department of Admin and Finance							
25001001/12110003 Other Investment Income	15,366.65						
Total	15,366.65						
MISCELLANEOUS							
25001001 - Department of Admin and Finance							
25001001/13140005 Unclaimed Salary	6,947,908.70						
Total	6,947,908.70						
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin and Finance							
25001001/12150001 Withholding Taxes due to FIRS	1,000,000.00						
25001001/12150002 VAT due to FIRS	1,000,000.00						
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue		9,647,583.82			9,647,583.82+		
25001001/12150004 Union Deductions	33,252,207.63	18,416,205.02			18,416,205.02+		
25001001/12150005 Deposits	21,824,071.39						
25001001/12150006 Loans deduction for Salary Other Deduction for payroll		1,338,000.00			1,338,000.00+		
25001001/12150007 Monthly Net Total Salary Control Accounts	2,687,455.00						
25001001/12150008 10% Contract Retention Fee	527,897.26	21,518,944.06			21,518,944.06+		
25001001/12150009 SIGMA Pension Deduction	1,845,993.51						
25001001/12150010 WHT to due BIR		3,553,393.58			3,553,393.58+		
25001001/12150012 NULGE Deduction	6,480,714.13	3,118,900.06			3,118,900.06+		
25001001/12150013 MHWU Deductions	251,279.11						
25001001/12150016 Monthly Repayment by Staff of LG		1,175,265.10			1,175,265.10+		
25001001/12150020 Sharp - Sharp Loans Deduction	1,105,639.36						

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget2018	Variance	2019	2020
	₦	₦	₦	₦	₦	₦	₦
25001001/12150026 NULGE Loans	4,657,875.88	3,051,976.00			3,051,976.00+		
25001001/12150032 NUT Deduction	3,197,047.62	2,597,410.83			2,597,410.83+		
25001001/12150033 Lead-way Deduction	6,293,460.54						
25001001/12150034 NUT Endwell	10,400,000.00	9,500,000.00			9,500,000.00+		
25001001/12150035 Credit Direct Deduction	4,390,339.14						
25001001/12150036 National Housing Fund	2,669,991.72						
25001001/12150037 Personnel Emolument (PAYG)	4,876,334.60						
25001001/12150039 AOP Shawn	497,000.00	306,568.28			306,568.28+		
Total	106,957,306.89	74,224,246.75			74,224,246.75+		

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
11001001 - OFFICE OF THE CHAIRMAN	₦	₦	₦	₦	₦	₦	₦
11001001/210010104 Salary Arrears	21,000,000.00						
Sub Total - Personnel Cost	21,000,000.00						
11001001/22020604 Security Vote (Including Operations)	7,095,000.00						
11001001/22020606 Physical Security	19,986,000.00						
11001001/22021001 Refreshment & Meals	2,730,000.00						
11001001/22021035 Local Government General Election	2,850,000.00						
Sub Total Overhead Cost	32,661,000.00						
Total Recurrent Expenditure	53,661,000.00						
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/21010101 Basic Salary	204,829,585.21	202,480,572.84	284,855,704.00	205,545,572.00	3,064,999.16+	353,698,489.00	371,383,413.00
Sub Total - Personnel Cost	204,829,585.21	202,480,572.84	284,855,704.00	205,545,572.00	3,064,999.16+	353,698,489.00	371,383,413.00
25001001/22020101 Local Travel and Transport - Training	19,160,500.00	4,602,699.20	2,120,000.00	6,120,000.00	1,517,300.80+	2,226,000.00	2,337,300.00
25001001/22020102 Local Travel and Transport - Others	3,244,000.00	8,213,500.00	4,620,000.00	8,620,000.00	406,500.00+	4,851,000.00	5,093,550.00
25001001/22020103 International Transport and Travels - Training		1,950,000.00	3,000,000.00	3,000,000.00	1,050,000.00+	1,575,000.00	1,653,750.00
25001001/22020106 Duty Tour Allowance - Civil Servants		1,781,000.00	4,000,000.00	6,000,000.00	4,219,000.00+	4,200,000.00	4,410,000.00
25001001/22020301 Office Stationeries/Computer Consumables		5,522,000.00	5,000,000.00	6,000,000.00	478,000.00+	5,250,000.00	5,512,500.00
25001001/22020305 Printing of Non Security Documents		9,427,500.00	10,365,000.00	12,365,000.00	2,937,500.00+	10,883,250.00	11,427,413.00
25001001/22020306 Printing of Security Documents		2,305,000.00	1,225,000.00	3,225,000.00	920,000.00+	1,286,250.00	1,350,563.00
25001001/22020501 Training Staff Dev. And Welfare	944,271.00						
25001001/22020502 International Training		997,500.00		1,000,000.00	2,500.00+		
25001001/22020503 Contribution to Training Fund	5,689,161.46	11,452,022.44	18,800,034.00	18,800,034.00	7,348,011.56+	19,740,036.00	20,727,037.00
25001001/22020505 Conferences Seminars & Workshops		585,000.00	600,000.00	600,000.00	15,000.00+	630,000.00	661,500.00
25001001/22020507 Nigeria Seafarers Dev Programs	1,744,000.00						
25001001/22020604 Security Vote (Including Operations)		4,939,500.00	5,000,000.00	5,000,000.00	60,500.00+	5,250,000.00	5,512,500.00
25001001/22020606 Physical Security	39,154,880.00	165,286,559.10	120,000,000.00	175,000,000.00	9,713,440.90+	126,000,000.00	132,300,000.00
25001001/22020701 Financial Consulting		2,435,000.00	6,000,000.00	6,500,000.00	4,065,000.00+	6,300,000.00	6,615,000.00
25001001/22020709 Consulting Services And Special Committees	6,482,000.00						
25001001/22020711 Automation of IPSAS Accounting Document/Other Consulting			6,000,000.00	9,573,000.00	9,573,000.00+	6,300,000.00	6,615,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation			5,000,000.00	5,000,000.00	5,000,000.00+	5,250,000.00	5,512,500.00
25001001/22020901 Bank Charges (Other Than interest)		2,713,398.00	4,000,000.00	4,000,000.00	1,286,602.00+	4,200,000.00	4,410,000.00
25001001/22020902 Insurance for Local Government Property		2,400,000.00	3,000,000.00	3,000,000.00	600,000.00+	3,150,000.00	3,307,500.00
25001001/22021001 Refreshment & Meals	20,860,000.00	18,640,000.00	5,000,000.00	30,636,321.00	11,996,321.00+		
25001001/22021002 Honorarium & Sitting Allowance		2,968,000.00	2,000,000.00	3,000,000.00	32,000.00+	2,100,000.00	2,205,000.00
25001001/22021003 Publicity Advert & Briefing		3,411,000.00	2,000,000.00	4,000,000.00	589,000.00+	2,100,000.00	2,205,000.00
25001001/22021007 Welfare Packages	4,720,000.00						
25001001/22021013 Promotion	900,000.00						
25001001/22021014 Annual Budget Expenses and Administration		5,295,000.00	6,178,000.00	6,178,000.00	883,000.00+	6,486,900.00	6,811,245.00
25001001/22021034 Elected/Appointed Officials Remuneration Package	5,158,500.00	24,000,698.00	30,000,000.00	56,377,973.00	32,377,275.00+	31,500,000.00	33,075,000.00
25001001/22021035 Local Government Elections		34,739,500.00	17,391,000.00	43,391,000.00	8,651,500.00+	18,260,550.00	19,173,577.00
25001001/22021071 Allowances To Traditional Office Holders	35,721,000.00	30,709,760.02	48,000,000.00	48,000,000.00	7,694,183.14+	50,400,000.00	52,920,000.00
25001001/22021076 Retirement Bond Redemption Fund		10,414,000.00	15,000,000.00	15,000,000.00	4,586,000.00+	15,750,000.00	16,537,500.00

Schedule of Personnel And Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021077 Local Government Reform	4,450,000.00	4,698,000.00	5,000,000.00	5,000,000.00	302,000.00+	5,250,000.00	5,512,500.00
25001001/22021078 Statistical Data Collection General		490,000.00	500,000.00	500,000.00	10,000.00+	525,000.00	551,250.00
Sub Total Overhead Cost	148,228,312.46	359,976,636.76	329,799,034.00	485,886,328.00	116,313,634.40+	339,463,986.00	356,437,185.00
Total Recurrent Expenditure	353,057,897.67	562,457,209.60	614,654,738.00	691,431,900.00	119,378,633.56+	693,162,475.00	727,820,598.00
15001001 - DEPARTMENT OF AGRIC AND NATURAL RESOURCE							
15001001/22020315 Purchase of Local Implement/Purchase of Seeds			300,000.00	300,000.00	300,000.00+	315,000.00	330,750.00
15001001/22020316 Veterinary Drugs	850,000.00						
15001001/22020317 Purchase of Agro Chemical	150,000.00						
15001001/22020605 Cleaning &Fumigation Services	120,000.00						
15001001/22021001 Refreshment & Meals	50,000.00						
15001001/22021064 Promotion of Animal Feed Production		200,000.00	500,000.00	1,000,000.00	800,000.00+	525,000.00	551,250.00
Sub Total Overhead Cost	1,170,000.00	200,000.00	800,000.00	1,300,000.00	1,100,000.00+	840,000.00	882,000.00
Total Recurrent Expenditure	1,170,000.00	200,000.00	800,000.00	1,300,000.00	1,100,000.00+	840,000.00	882,000.00
20001001 - DEPARTMENT OF ADMIN AND FINANCE							
20001001/22020301 Office Stationeries/Computer Consumables	4,817,200.00						
20001001/22020305 Printing of Non Security Documents	9,306,350.00						
20001001/22020306 Printing of Security Documents	17,987,000.00						
20001001/22020701 Financial Consulting	1,268,752.00						
20001001/22020901 Bank Charges (Other Than interest)	916,055.12						
20001001/22020902 Insurance for Local Government Property	2,977,500.00						
20001001/22020904 Other CRF Bank Charges	198.00						
20001001/22021014 Annual Budget Expenses and Administration	3,410,000.00						
Sub Total Overhead Cost	40,683,055.12						
Total Recurrent Expenditure	40,683,055.12						
34001001 - DEPARTMENT OF WORKS AND HOUSING							
34001001/22020201 Electricity Charges	1,740,000.00	1,656,047.86	1,700,000.00	1,700,000.00	43,952.14+	1,260,000.00	1,323,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	1,580,000.00	1,814,000.00	2,000,000.00	2,000,000.00	186,000.00+	2,100,000.00	2,205,000.00
34001001/22020404 Maintenance of Office Furniture	250,000.00						
34001001/22020403 Maintenance of Office Building Residential Qtrs		526,478.00	900,000.00	900,000.00	373,522.00+	945,000.00	992,250.00
34001001/22020406 Other maintenance Services		799,400.00	1,050,000.00	2,050,000.00	1,250,600.00+	1,102,500.00	1,157,625.00
34001001/22020501 Training Staff Dev. And Welfare		90,000.00	1,000,000.00	1,000,000.00	910,000.00+	1,050,000.00	1,102,500.00
34001001/22020605 Cleaning &Fumigation Services		650,000.00	720,000.00	720,000.00	70,000.00+	756,000.00	793,800.00
34001001/22020609 Bush Clearing Along Highway	1,730,000.00						
34001001/22020801 Motor Vehicle Fuel Cost		200,000.00	500,000.00	500,000.00	300,000.00+	525,000.00	551,250.00
34001001/22021001 Refreshment & Meals		215,000.00	240,000.00	240,000.00	25,000.00+	5,502,000.00	5,777,100.00
34001001/22021025 NYSC Allowances		2,928,000.00	3,600,000.00	3,600,000.00	672,000.00+	3,780,000.00	3,969,000.00
34001001/22021047 Overhead to Primary Education		2,000,000.00	2,000,000.00	2,000,000.00		2,100,000.00	2,205,000.00
34001001/22021068 Project Monitoring		1,830,000.00	3,000,000.00	3,000,000.00	1,170,000.00+	3,150,000.00	3,307,500.00
Sub Total Overhead Cost	5,300,000.00	12,708,925.86	16,710,000.00	17,710,000.00	5,001,074.14+	22,270,500.00	23,384,025.00
Total Recurrent Expenditure	5,300,000.00	12,708,925.86	16,710,000.00	17,710,000.00	5,001,074.14+	22,270,500.00	23,384,025.00

Schedule of Personnel And Overhead Costs – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	₦	₦	₦	₦	₦	₦	₦
17001001/22020302 Books		1,390,000.00	1,500,000.00	1,500,000.00	110,000.00+	1,575,000.00	1,653,750.00
17001001/22020307 Drugs & Medical Supplies		2,638,000.00	3,200,000.00	3,200,000.00	562,000.00+	3,360,000.00	3,528,000.00
17001001/22020309 Uniforms & Other Clothing	600,000.00						
17001001/22020404 Maintenance of Office / IT Equipments	350,000.00						
17001001/22020504 Mass Literacy/Formal Adult Education		2,674,000.00	2,000,000.00	4,000,000.00	1,326,000.00+	2,100,000.00	2,205,000.00
17001001/22020605 Upkeep of Offices /Cleaning Services/Fumigation Services		2,356,604.00	500,000.00	5,500,000.00	3,143,396.00+	525,000.00	551,250.00
17001001/22020609 Bush Clearing along High ways		168,000.00	965,066.00	965,066.00	797,066.00+	1,013,319.00	1,063,985.00
17001001/22020708 Medical Consulting		605,000.00	1,000,000.00	1,000,000.00	395,000.00+	1,050,000.00	1,102,500.00
17001001/22020802 Other Transport Equipment Fuel Cost		540,000.00	720,000.00	720,000.00	180,000.00+	756,000.00	793,800.00
17001001/22021003 Publicity Advert & Briefing	3,060,000.00						
17001001/22021009 Sporting Activities	450,000.00	5,836,000.00	7,000,000.00	11,000,000.00	5,164,000.00+	7,350,000.00	7,717,500.00
17001001/22021021 Local Cultural Festival/Special Days/Celebrations	950,000.00	4,586,000.00	10,500,000.00	14,500,000.00	9,914,000.00+	11,025,000.00	11,576,250.00
17001001/22021024 Women Empowerment Programme	305,000.00						
17001001/22021025 NYSC Allowance	1,370,000.00						
17001001/22021042 Bursary Award & Education Development	5,000,000.00	8,536,000.00	8,000,000.00	11,200,000.00	2,664,000.00+	8,400,000.00	8,820,000.00
17001001/22021047 Overhead to Primary School	600,000.00						
17001001/22021054 Community Management of Acute Malnutrition		4,960,300.00	6,000,000.00	6,000,000.00	1,039,700.00+	6,300,000.00	6,615,000.00
17001001/22021056 Trade Fair Exhibition And Show		3,085,000.00	4,000,000.00	5,000,000.00	1,915,000.00+	4,200,000.00	4,410,000.00
17001001/22021057 Control of Animal Diseases		250,000.00	300,000.00	3,300,000.00	3,050,000.00+	315,000.00	330,750.00
17001001/22021080 Infant and Young Child feeding (IYCF)		2,336,500.00	3,000,000.00	3,000,000.00	663,500.00+	3,150,000.00	3,307,500.00
Sub Total Overhead Cost	12,685,000.00	39,961,404.00	48,685,066.00	70,885,066.00	30,923,662.00+	51,119,319.00	53,675,285.00
Total Recurrent Expenditure	12,685,000.00	39,961,404.00	48,685,066.00	70,885,066.00	30,923,662.00+	51,119,319.00	53,675,285.00
21001001 - DEPARTMENT OF HEALTH							
21001001/21010101 Basic Salary	123,086,318.42	142,704,991.07	143,449,930.00	143,449,930.00	744,938.93+	150,622,427.00	158,153,548.00
Sub Total - Personnel Cost	123,086,318.42	142,704,991.07	143,449,930.00	143,449,930.00	744,938.93+	150,622,427.00	158,153,548.00
21001001/22021007 Welfare Packages	1,346,000.00						
21001001/22021027 Polio Immunization Days (IPDS)	6,187,368.00						
21001001/22021064 Infant & Young Child Feeding (IYCF)	5,000,000.00						
Sub Total Overhead Cost	12,533,368.00						
Total Recurrent Expenditure	135,619,686.42	142,704,991.07	143,449,930.00	143,449,930.00	744,938.93+	150,622,427.00	158,153,548.00
MANDATORY DEDUCTIONS							
17001001/21010101 Contribution for Primary Education	506,748,521.65	353,967,712.54	469,836,417.00	369,359,255.00	15,391,542.46+	493,328,238.00	517,994,650.00
Total	506,748,521.65	353,967,712.54	469,836,417.00	369,359,255.00	15,391,542.46+	493,328,238.00	517,994,650.00
SOCIAL BENEFITS							
DEPT. OF ADMIN & FINANCE							
25001001/22010102 Contribution to Pension Fund	16,177,838.30	150,425,762.46	52,000,000.00	158,486,160.00	8,060,397.54+		
25001001/22010104 Severance Gratuity	5,000,000.00						
25001001/22010105 Other Pension Requirement	102,878,448.50						
25001001/22010106 Pension Arrears	18,100,000.00			46,114,972.00	46,114,972.00+		
Total	142,156,286.80	150,425,762.46	52,000,000.00	204,601,132.00	54,175,369.54+		

SCHEDULE OF CAPITAL RECEIPT

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
Domestic Grants	₦	₦	₦	₦	₦	₦	₦
Foreign Grants							
Transfer From Recurrent Budget Surplus							
20001001/14010000 Transfer From CRF To CDF	849,306,233.26	918,879,626.65	1,260,368,578.00	1,641,416,294.00	722,536,667.35-	1,448,337,000.00	1,520,753,849.00
Total	849,306,233.26	918,879,626.65	1,260,368,578.00	1,641,416,294.00	722,536,667.35-	1,448,337,000.00	1,520,753,849.00
Other Capital Receipts							
Miscellaneous							
Internal Loans And Credit							
External Loans And Credit							
Domestic Capital Grants To Development Areas							
Grand Total	849,306,233.26	918,879,626.65	1,260,368,578.00	1,641,416,294.00	722,536,667.35-	1,448,337,000.00	1,520,753,849.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
25001001 - DEPARTMENT OF ADMIN & FINANCE							
25001001/23050101/04000002 Contribution to PHC services		7,801,450.00	10,000,000.00	10,000,000.00	2,198,550.00+	10,500,000.00	11,025,000.00
25001001/23030101/13000001 Fencing of local government staff quarters	8,270,000.00	5,500,000.00	20,000,000.00	20,000,000.00	14,500,000.00+	21,000,000.00	22,050,000.00
25001001/23020101/13000002 Upgrading of local government secretariat fence at Birnin Gwari	1,898,650.00	19,918,869.50	20,000,000.00	20,000,000.00	81,130.50+	21,000,000.00	22,050,000.00
25001001/23030121/13000007 Renovation Of L/Government Store/Guard Room	480,000.00						
25001001/23020112/13000008 Fencing Of Local Government Football Field	2,100,000.00						
25001001/23030121/13000012 Rehabilitation of guest house at kakangi (ongoing)	3,290,366.34	2,168,995.00	2,602,958.00	2,602,958.00	433,963.00+	2,733,105.00	2,869,761.00
25001001/23020101/13000013 Construction Of Dist Head Houses At Bagoma G/Dutse Saminaka	12,560,487.65						
25001001/23030121/13000014 Renovation Of Office D/Dawa Randagi Kuyello	3,549,844.20						
25001001/23030103/13000015 Renovation of NYSC quarters at Birnin Gwari			6,000,000.00	6,000,000.00	6,000,000.00+	3,150,000.00	3,307,500.00
25001001/23020101/13000016 New Budget Dept	1,995,191.07						
25001001/23020101/13000020 Completion Of Budget Dept	3,438,367.50						
25001001/23020101/13000027 Construction of modern shopping complex at Birnin Gwari town		100,228,708.72	107,000,000.00	107,000,000.00	6,771,291.28+	112,350,000.00	117,967,500.00
25001001/23010114/13000034 Purchase of laptop computers	1,000,000.00	1,800,000.00	10,500,000.00	10,500,000.00	8,700,000.00+	11,025,000.00	11,576,250.00
25001001/23010112/13000036 Furnishing of local offices /Budget Department		5,874,850.20	20,000,000.00	20,000,000.00	14,125,149.80+	21,000,000.00	22,050,000.00
25001001/23010105/13000037 Purchase of official vehicles		23,738,980.06	30,000,000.00	30,000,000.00	6,261,019.94+	31,500,000.00	33,075,000.00
25001001/23010105/13000038 Purchase of 406 Peugeot for local Government Administrator (fairly Used)		2,904,200.00	3,000,000.00	3,000,000.00	95,800.00+	3,150,000.00	3,307,500.00
25001001/23050101/13000039 Assistance to Community Development Projects		21,631,490.00	30,000,000.00	30,000,000.00	8,368,510.00+	31,500,000.00	33,075,000.00
25001001/23050101/13000040 Settlement of capital liabilities		41,636,622.00	50,000,000.00	50,000,000.00	8,363,378.00+	52,500,000.00	55,125,000.00
25001001/23020118/13000041 Refund to Kaduna State Government - Construction of infrastructure				106,486,160.00	106,486,160.00+		
25001001/23020101/13000042 Construction of Legislative Chambers/Offices and Furnishing				58,500,000.00	58,500,000.00+		
25001001/23010105/13000043 Purchase of Hilux Toyota for Local Government				19,000,000.00	19,000,000.00+		
25001001/23020101/13000044 Upgrading of Local Government Central Store Sterling Store @ B/Gwa				10,000,000.00	10,000,000.00+		
Total	38,582,906.76	233,204,165.48	309,102,958.00	503,089,118.00	269,884,952.52+	321,408,105.00	337,478,511.00
15001001 - DEPARTMENT OF AGRIC AND NATURAL RESOURCES							
15001001/23010127/01000001 Construction/Provision Of Slaughter Slabs At Kuyello	200,000.00						
15001001/23030112/01000002 Renovation of Slaughter Slabs At Birnin Gwari	646,500.00						
15001001/23030112/01000003 Slaughter Slabs At Randagi/ D/Dawa	750,000.00						
15001001/23020113/01000004 Construction of Modern Abattoir @ B/Gwari				15,000,000.00	15,000,000.00+		
15001001/23010127/01000020 Purchase of agric equipments / inputs		31,140,000.00	50,000,000.00	55,000,000.00	23,860,000.00+	52,500,000.00	55,125,000.00
15001001/23020113/01000021 Construction of slaughter slabs		5,919,774.00	20,000,000.00	20,000,000.00	14,080,226.00+	21,000,000.00	22,050,000.00
Total	1,596,500.00	37,059,774.00	70,000,000.00	90,000,000.00	52,940,226.00+	73,500,000.00	77,175,000.00
34001001 - DEPARTMENT OF WORKS AND HOUSING							
34001001/23020124/06000006 Upgrading of markets /motor parks		9,699,706.40	10,000,000.00	10,000,000.00	300,293.60+	10,500,000.00	11,025,000.00
34001001/23020118/06000007 Upgrading of town hall /furnishing		4,800,300.00	7,000,000.00	7,000,000.00	2,199,700.00+	7,350,000.00	7,717,500.00

Schedule of Capital Expenditure by Organisation by Programme - Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020118/06000008 Construction of Town Hall @ Development Center Randagi Kuy				45,000,000.00	45,000,000.00+		
34001001/23020101/06000009 Upgrading of ESD & Agric Dept @ Secretariat				17,000,000.00	17,000,000.00+		
34001001/23020114/09000006 Construction of drainage at imam road		2,513,231.00	2,592,176.00	2,592,176.00	78,945.00+	2,721,784.00	2,857,874.00
34001001/23020114/09000007 Construction of drainage English bond at ubale welder mg1		1,754,200.18	2,500,000.00	2,500,000.00	745,799.82+	2,625,000.00	2,756,250.00
34001001/23020114/09000008 construction of drainage at babawo street			1,122,347.00	1,122,347.00	1,122,347.00+	1,178,464.00	1,237,387.00
34001001/23020114/09000000 Construction of drainage at abdullahi nabara street			2,501,125.00	2,501,125.00	2,501,125.00+	2,626,181.00	2,757,490.00
34001001/23020114/09000010 Construction of drainage behind hajiya house			1,267,073.00	1,267,073.00	1,267,073.00+	1,330,426.00	1,396,947.00
34001001/23020114/09000011 Construction of drainages		51,963,801.49	53,142,782.00	53,142,782.00	1,178,980.51+	55,799,920.00	58,589,916.00
34001001/23020105/10000001 Renovation Of Borehole At Birnin Gwari	2,674,802.50						
34001001/23020113/01000004 Borehole 1 At Each Ward	1,339,842.00						
34001001/23020105/10000005 Construction of Borehole @ 11 Wards				26,000,000.00	26,000,000.00+		
34001001/23020105/10000031 Construction of borehole across 11 wards		8,427,100.00	18,000,000.00	18,000,000.00	9,572,900.00+	18,900,000.00	19,845,000.00
34001001/23020103/14000001 2 No Transformers 300/33 Kva And 1No. 300/11 Kva	5,208,000.00						
34001001/23020103/14000004 TDN & Substation At Ung Idi Labo	34,286,000.00						
34001001/23020103/14000006 Construction of electrification project sub-station at jiba		4,183,750.00	4,212,000.00	4,212,000.00	28,250.00+	4,422,600.00	4,643,730.00
34001001/23020103/14000009 Electricity Project At Ung Mayana	2,106,000.00						
34001001/23020103/14000011 Electrification Project At Danganji	2,901,000.00						
34001001/23020103/14000015 Construction/Provision Of Rural Elect. At Dogondawa Ingade Rafin Tukurwa	12,100,750.00						
34001001/23020103/14000016 Construction/Provision Of Rural Electricity At Kutemeshi D/Bassa Kungi	2,240,732.18						
34001001/23020103/14000018 Construction of sub-station and installation of transformer	68,519,167.82		2,000,000.00	2,000,000.00	2,000,000.00+	2,100,000.00	2,205,000.00
34001001/23020103/14000019 Const / Prov Of Rural Electricity At Saulawa To Dadin Kowa	36,593,950.00						
34001001/23020103/14000020 Purchase Of Transformers 14 No Transformers 300/33 Kva	2,265,000.00						
34001001/23020103/14000024 Repairs Of Vandalized Electric Poles	47,370,070.00						
34001001/23020103/14000025 Construction/Provision Of Rural Electricity At Gwaska	33,705,521.28						
34001001/23020114/14000048 Construction of electrification project ITC TDN sub station		2,912,725.00	3,005,723.00	3,005,723.00	92,998.00+	3,156,009.00	3,313,809.00
34001001/23020103/14000068 Installation of transformer at tudun wada sabon jari birnin		9,008,023.75	10,000,000.00	10,000,000.00	991,976.25+	10,500,000.00	11,025,000.00
34001001/23020103/14000069 Electrification project at ung dangado tabanni ward		14,148,000.00	15,000,000.00	15,000,000.00	852,000.00+	15,750,000.00	16,537,500.00
34001001/23020103/14000070 Electrification project at gwandara dogon dawa		4,953,834.20	15,000,000.00	15,000,000.00	10,046,165.80+	15,750,000.00	16,537,500.00
34001001/23020103/14000071 Electrification project at wusan kutemeshi ward		14,900,145.00	15,000,000.00	15,000,000.00	99,855.00+	15,750,000.00	16,537,500.00
34001001/23020103/14000072 Electrification project at kanawa kutemeshi ward		19,953,594.38	20,000,000.00	20,000,000.00	46,405.62+	21,000,000.00	22,050,000.00
34001001/23020103/14000073 Extension of electrification at gwandan mai gyada kazage war		11,691,204.00	12,000,000.00	12,000,000.00	308,796.00+	12,600,000.00	13,230,000.00
34001001/23020103/14000074 Electrification project at kungi/ukuga randagi ward		29,900,844.44	30,000,000.00	30,000,000.00	99,155.56+	31,500,000.00	33,075,000.00
34001001/23020103/14000075 Construction of feeder road at katakaki kakangi ward		6,840,500.00	15,000,000.00	15,000,000.00	8,159,500.00+	15,750,000.00	16,537,500.00
34001001/23020103/14000076 Regular Maintainance of Electricity		54,773,429.29	70,000,000.00	89,000,000.00	34,226,570.71+	73,500,000.00	77,175,000.00
34001001/23020103/14000077 Construction of solar street light along lagos road to emirs		1,171,331.00	5,985,000.00	5,985,000.00	4,813,669.00+	6,284,250.00	6,598,462.00
34001001/23020103/14000078 Purchase of transformer 300kva/33 and 300kva/11 at k/thing r			4,530,000.00	4,530,000.00	4,530,000.00+	4,756,500.00	4,994,325.00
34001001/23020103/14000079 Maintenance of Electrification (general) @ 11 Wards		36,914,000.00		43,000,000.00	6,086,000.00+		
34001001/23010119/14000080 Purchase/Installation of Generator Mikano for LG Secretariat				10,000,000.00	10,000,000.00+		
34001001/23020114/17000011 Blinding At Rafin Duhu And Bagoman Daji	1,591,379.10						
34001001/23020114/17000020 Katakaki To Ganda	80,000,000.00						

Schedule of Capital Expenditure by Organisation by Programme - Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020114/17000022 Rural Feeder Road From Ung Shehu To Ung Makeri	54,000,000.00						
34001001/23020114/17000023 Construction of asphaltic township road phase III at imam ga	133,373,935.90	55,128,480.40	87,600,002.00	87,600,002.00	32,471,521.60+	91,980,002.00	96,579,002.00
34001001/23020114/17000024 Construction of drainage at maganda town (ongoing)	85,040,000.85		7,500,000.00	7,500,000.00	7,500,000.00+	7,875,000.00	8,268,750.00
34001001/23020114/17000025 Construction of road eastern bypass at birnin gwari (ongoing)			120,000,000.00	96,000,000.00	96,000,000.00+	126,000,000.00	132,300,000.00
34001001/23020114/17000027 Construction of bridge at bagoma street (ongoing)		2,537,812.50	3,200,000.00	3,200,000.00	662,187.50+	3,360,000.00	3,528,000.00
34001001/23020114/17000030 Construction of bridge at danmasani street (ongoing)	17,000,000.00		1,700,000.00	1,700,000.00	1,700,000.00+	1,785,000.00	1,874,250.00
34001001/23020114/17000031 Construction of asphaltic township road phase II at Gss bago	74,200,000.00	91,175,929.79	94,914,438.00	94,914,438.00	3,738,508.21+	99,660,159.00	104,643,167.00
34001001/23020114/17000032 From Funtuwa Kurbawa To Saminaka	38,164,021.65						
34001001/23020114/17000042 Construction of bridge at rafin sarkin pawa (ongoing)			700,000.00	700,000.00	700,000.00+	735,000.00	771,750.00
34001001/23020114/17000059 Construction of bridge at rafin gora nasarawa (ongoing)			650,000.00	650,000.00	650,000.00+	682,500.00	716,625.00
34001001/23020114/17000068 Construction of bridge at kuyello street (ongoing)		2,992,135.00	3,200,000.00	3,200,000.00	207,865.00+	3,360,000.00	3,528,000.00
34001001/23020114/17000078 Construction of bridge at ung saidu (ongoing)			2,800,000.00	2,800,000.00	2,800,000.00+	2,940,000.00	3,087,000.00
34001001/23020114/17000079 Construction of bridge at ung dogon sarki (ongoing)			3,400,000.00	3,400,000.00	3,400,000.00+	3,570,000.00	3,748,500.00
34001001/23020114/17000080 Construction of bridge at old birnin gwari (ongoing)			2,712,000.00	2,712,000.00	2,712,000.00+	2,847,600.00	2,989,980.00
34001001/23020114/17000081 Construction of bridge at tudun wada (ongoing)			3,800,000.00	3,800,000.00	3,800,000.00+	3,990,000.00	4,189,500.00
34001001/23020114/17000082 Construction of bridge at ung dangado (ongoing)			3,800,000.00	3,800,000.00	3,800,000.00+	3,990,000.00	4,189,500.00
34001001/23020114/17000083 Construction of bridge at ung maro (ongoing)		1,300,000.00	3,800,000.00	3,800,000.00	2,500,000.00+	3,990,000.00	4,189,500.00
34001001/23020114/17000084 Construction of drainage at wake road (ongoing)			750,000.00	750,000.00	750,000.00+	787,500.00	826,875.00
34001001/23020114/17000085 Construction of drainage at shuraihu mohd street (ongoing)			750,000.00	750,000.00	750,000.00+	787,500.00	826,875.00
34001001/23020114/17000086 Construction of drainage at gayam village (ongoing)			900,000.00	900,000.00	900,000.00+	945,000.00	992,250.00
34001001/23020114/17000087 Construction of drainage at maganda road mg1 (ongoing)			650,000.00	650,000.00	650,000.00+	682,500.00	716,625.00
34001001/23020114/17000088 Construction of drainage at ung ali gado (ongoing)			650,000.00	650,000.00	650,000.00+	682,500.00	716,625.00
34001001/23020114/17000089 Construction of drainage at tudun wada mg1 (ongoing)			650,000.00	650,000.00	650,000.00+	682,500.00	716,625.00
34001001/23020114/17000090 Construction of drainage at randagi town (ongoing)			650,000.00	650,000.00	650,000.00+	682,500.00	716,625.00
34001001/23020114/17000091 Construction of drainage at danja maiburodi (ongoing)			650,000.00	650,000.00	650,000.00+	682,500.00	716,625.00
34001001/23020114/17000092 Construction of drainage at tashan kadanya (ongoing)			800,000.00	800,000.00	800,000.00+	840,000.00	882,000.00
34001001/23020114/17000093 Construction of drainage at layin salisu yaro bagoma (ongoing)		1,150,000.00	1,200,000.00	1,200,000.00	50,000.00+	1,260,000.00	1,323,000.00
34001001/23020114/17000094 Township roads across the LGA		69,350,000.00	86,358,077.00	86,358,077.00	17,008,077.00+	90,675,980.00	95,209,779.00
34001001/23020114/17000095 Construction of bridge across 11 wards		2,030,249.75	20,000,000.00	20,000,000.00	17,969,750.25+	21,000,000.00	22,050,000.00
34001001/23020114/17000096 Construction of culverts across 11 wards		980,000.00	15,000,000.00	15,000,000.00	14,020,000.00+	15,750,000.00	16,537,500.00
34001001/23020114/17000097 Construction of a asphaltic road phase I at birnin gwari (on			34,000,000.00	34,000,000.00	34,000,000.00+	35,700,000.00	37,485,000.00
Total	734,680,173.28	517,154,327.57	822,642,743.00	958,642,743.00	441,488,415.43+	863,774,875.00	906,963,618.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE							
17001001/23020105/04000001 Renovation of PHC at kuyello (ongoing)		1,258,100.00	2,000,000.00	2,000,000.00	741,900.00+	2,100,000.00	2,205,000.00
17001001/23010122/04000002 Purchase Medical Equipments		8,890,953.40	10,000,000.00	10,000,000.00	1,109,046.60+	10,500,000.00	11,025,000.00
17001001/23010122/04000003 Purchase of Mordern dustbins		2,999,800.00	3,000,000.00	3,000,000.00	200.00+	3,150,000.00	3,307,500.00
17001001/23010123/05000001 Fire Service Materials	120,000.00						
17001001/23020124/05000004 Purchase / procurement of teaching and learning materials		34,865,324.00	35,000,000.00	35,000,000.00	134,676.00+	36,750,000.00	38,587,500.00
17001001/23020107/05000000 2 Classroom At MSSN and Fencing	52,013,465.62						
17001001/23020107/05000007 Construction of 1 block of classroom and office at lacha (on	12,313,187.60		2,426,305.00	2,426,305.00	2,426,305.00+	2,547,620.00	2,675,001.00
17001001/23020107/05000008 Construction of 1 block of classroom and office at takama (o			2,426,305.00	2,426,305.00	2,426,305.00+	2,547,620.00	2,675,001.00

Schedule of Capital Expenditure by Organisation by Programme - Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
17001001/23030106/05000080 Renovation of L.E.A primary school at kanawa maidaji (ongoing)		547,200.00	800,000.00	800,000.00	252,800.00+	840,000.00	882,000.00
17001001/23020106/05000081 Renovation of L.E.A primary school at chikwarba (ongoing)		1,199,831.00	1,200,000.00	1,200,000.00	169.00+	1,260,000.00	1,323,000.00
17001001/23020106/05000082 Renovation of L.E.A primary school at nasarawa randagi (ongoing)			1,400,000.00	1,400,000.00	1,400,000.00+	1,470,000.00	1,543,500.00
17001001/23020106/05000083 Renovation of L.E.A primary school at kunun gaiya (ongoing)		1,000,000.00	5,500,000.00	5,500,000.00	4,500,000.00+	5,775,000.00	6,063,750.00
17001001/23020106/05000084 Renovation of Primary Schools		48,066,277.02	50,250,000.00	50,250,000.00	2,183,722.98+	52,762,500.00	55,400,625.00
17001001/23020106/05000085 construction of block of classrooms at birnin gwari		16,558,400.00	28,575,205.00	28,575,205.00	12,016,805.00+	30,003,965.00	31,504,163.00
17001001/23010124/05000086 Purchase of home economic materials and equipments		5,870,200.00	10,000,000.00	10,000,000.00	4,129,800.00+	10,500,000.00	11,025,000.00
17001001/23020106/05000087 Renovation of LGEA birnin gwari		4,591,704.18	6,000,000.00	6,000,000.00	1,408,295.82+	6,300,000.00	6,615,000.00
17001001/23020106/05000088 Construction of auditorium / laboratory		5,613,570.00	20,000,000.00	20,000,000.00	14,386,430.00+	21,000,000.00	22,050,000.00
17001001/23020106/05000089 Rehabilitation of L.E.A primary school at takama (ongoing)			2,045,062.00	2,045,062.00	2,045,062.00+	2,147,315.00	2,254,680.00
17001001/23020106/05000090 Renovation of Primary Schools @ 11 Wards				30,061,556.00	30,061,556.00+		
17001001/23010124/05000091 Purchasing of Public Address System @ ESD Dept B/gwari				1,000,000.00	1,000,000.00+		
Total	64,446,653.22	131,461,359.60	180,622,877.00	211,684,433.00	80,223,073.40+	189,654,020.00	199,136,720.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE							
21001001/23010106/04000002 Rep- Hosp/Health Centres At Saulawa Clinic	5,000,000.00						
21001001/23030105/04000003 Rep- Hospital/Health Centres At Gwaska Clinic	5,000,000.00						
Total	10,000,000.00						

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF BIRNIN GWARI LOCAL GOVERNMENT

SUBMITTED TO :

KADUNA STATE HOUSE OF ASSEMBLY

ANNUAL ACCOUNTS 2018

BIRNIN GWARI LOCAL GOVERNMENT

PROFILE

HON. GARBA GAMBO RANDAGI

EXECUTIVE CHAIRMAN

ELECTED COUNCILLORS

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

MANAGEMENT STAFF

ALH. ABUBAKAR MUHAMMED ALIYU :	LOCAL GOVERNMENT SECRETARY
ALH. HARUNA TURAKI	: DIRECTOR ADMIN & FINANCE
ALH. ABDULLAHI M. IBRAHIM	: DIRECTOR AGRIC & NATURAL RESOURCES
ALH. BALARABE GARBA	: DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
ALH. BALA T. MUSA	: DIRECTOR WORKS AND HOUSING
ALH. MUSA ABDULHAMID	: DIRECTOR PUBLIC HEALTH CARE

RECORD KEEPING

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

- i. Bank reconciliation was not done promptly;
- ii. In a number of occasions withholding tax and value added tax were not promptly remitted to the tax authorities; and
- iii. Poor supervision of revenue staff, resulting in low internally generated revenue.

CASH FLOW STATEMENT**RECEIPTS**

During the year the Local Government received the sum of two billion, six hundred and thirty-eight million, eight hundred and ninety-six thousand, nine hundred and thirty-six naira, seventy-three kobo (N2,638,896,936.73) only. This is made up of the following:

Statutory allocation	-	N2,176,639,743.66	82.48%
Value added tax	-	384,950,087.25	14.59%
Independent revenue	-	3,082,859.01	00.12%
Below the line receipts	-	74,224,246.75	02.81%
	=	N2,638,896,936.73	100.00%

From the above analysis, statutory allocation and value added tax both from the federation account constitute 97.07% of the total receipts, while internally generated revenue accounted for only 0.12% of the total receipts.

The budget for internally generated revenue for the year amounted to N60,510,625.00 but only N3,082,859.07 was collected. This means only 5.09% of the projected revenue was collected. This is completely unacceptable, because even with the use of consultants the situation being like this is an indication that there are leakages in the revenue generation machinery which must be checked and blocked. This issue has been overflooked in my previous reports yet no positive response by management.

PAYMENTS

Total payments during the year amounted to two billion, two hundred and sixty-nine million, three hundred and thirty thousand, eight hundred and one naira, forty-seven kobo (N2,269,330,801.47) only. This is made up of:

Recurrent expenditure	-	N1,350,451,174.82	59.51%
Capital expenditure	-	918,879,626.65	40.49%
	=	N2,269,330,801.47	100.00%

The above analysis shows that recurrent expenditure took 59.51% of the total expenditure while 40.49% of the expenditure in on capital infrastructure. This is quite commendable and the management should keep up with the tempo.

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS

The Local Government treasury had a nil cash balance but the following banks had a total credit balances of N435,632,966.38.

Unity Bank (main)	0013297132	N275,051,490.30
Unity Bank (capital expenditure)		151,062,580.77
Unity Bank (Recurrent expenditure)		9,518,895.31
		N435,632,966.38

This has been verified from the bank certificates.

INVESTMENTS

The total book value of the Local Government's investments stood at N12,443,217.00. Some of the shares in the investment portfolio have no market value because the companies invested in are moribund or completely liquidated but the value of their shares are still being reflected in the books. Such companies include Kachia Ginger Company, Ikara food processing company, Makarfi sugar industry, among others. Despite my advice in previous reports for a re-evaluation of the investment portfolio, nothing has been done by the management.

ADVANCES

All advances have been retired.

DEPOSITS

All third party deposits have been remitted appropriately.



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