

# **IKARA LOCAL GOVERNMENT OF KADUNA STATE**



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

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

**PROFILE**  
**ELECTED OFFICIALS**

HON. IBRAHIM SALIHU SADIQ	:	<b>EXECUTIVE CHAIRMAN</b>
HON. UMAR ABDULLAHI	:	COUNCILOR IKARA
HON. HAMISU UMAR	:	COUNCILOR KUYA
HON. AUWAL ISIYAKU	:	COUNCILOR JAMFALAN
HON. AYUBA JIBRIL	:	COUNCILOR PALA
HON. SANI ISAH	:	COUNCILOR AUCHAN
HON. MUSA UMAR	:	COUNCILOR RUMI
HON. KABIRU HARUNA	:	COUNCILOR PAKI
HON. YAKUBU ISIYA	:	COUNCILOR SAYA-SAYA
HON. MOHD YUSUF GHALI	:	COUNCILOR SAULAWA

**MANAGEMENT STAFF**

HON. HALLIRU LAWAL PAKI	:	LOCAL GOVERNMENT SECRETARY
MAISALATI SHEHU	:	DIRECTOR ADMIN & FINANCE
LAWAL I. PATE	:	LOCAL GOVERNMENT TREASURER
UBA SHAWAI	:	DIRECTOR AGRIC & NATURAL RESOURCES
SHEHU IDRIS	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
ISIYAKU SANI ANCHAU	:	DIRECTOR WORKS AND INFRASTRUCTURE
BASHIR IDRIS	:	DIRECTOR PUBLIC HEALTH CARE

<b>QUALITY ASSURANCE CONSULTANTS</b>	:	<b>MOLD COMPUTERS &amp; COMMUNICATIONS LTD</b> (DISTRIBUTORS OF SAGE PASTEL ACCOUNTING & BUDGETING SOFTWARE) No. 5B, Kukawa Avenue, Kaduna – Nigeria. Mobile Phone: 0803-327-8803, 0805-332-1343, 0803-491-2489 E-mail: mold_computers@yahoo.com, info@moldtreasuryacademy.com URL: www. moldtreasuryacademy.com
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## **PROFILE**



**HON. IBRAHIM SALIHU SADIQ  
EXECUTIVE CHAIRMAN**



**MAISALATI SHEHU  
DIR. ADMIN AND FINANCE**



**LAWAL I. PATE  
LOCAL GOVERNMENT TREASURER**

## **1.0 CHAIRMAN'S REPORT**

The Annual Financial Report of Ikara Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Ikara 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 IkaraLocal 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 IkaraLocal Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Government in accordance with the provisions of the Local Government Administration Law 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, IkaraLocal Government of Kaduna State's financial position as at 31<sup>st</sup> December, 2019. Therefore, the report is hereby recommended for public use.

.....  
**HON. IBRAHIM SALIHU SADIQ**  
**EXECUTIVE CHAIRMAN**

12/08/2020

.....  
**DATE**

## **2.0 REPORT OF THE TREASURER**

### **2.1 INTRODUCTION**

The report of the Treasurer of Ikara Local Government together with the Financial Statements for the year ended 31<sup>st</sup> December, 2019 provide the record of the financial activities of Ikara 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 Administration 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 Ikara Local Government are contained on pages 16 to 42 of this Report and consist of the following financial statements produced in 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 43 to 50.

### 2.3.1 **CONSOLIDATED REVENUE FUND**

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was N2.130 Billion. The total recurrent payment charged to the Fund in line with Ikara Local Government Appropriation Act 2019 was N2.254 Billion. The operation of the Fund resulted into a net recurrent deficit of N0.124 Billion for the year. The closing balance of the fund as at 31<sup>st</sup> December, 2019 was N14.999Million.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		139,053,101.76		18,061,468.70
Recurrent Receipts	2,130,023,894.57		2,178,555,317.82	
Recurrent Expenditure	2,254,077,489.56		2,057,563,684.76	
Net Recurrent Surplus/(Deficit)		(124,053,594.99)		120,991,633.06
<b>Closing Balance</b>		<b>14,999,506.77</b>		<b>139,053,101.76</b>



### 2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.323 Billion and total capital expenditure charged to the fund amounted to ₦0.323 Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	323,451,274.09		873,340,013.30	
Capital Expenditure	323,451,274.09		873,340,013.30	
<b>Net Capital Surplus/(Deficit)</b>		-		-
<b>Closing Balance</b>		-		-

### 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 ₦2,130,023,894.57 and total payment was ₦2,254,077,489.56. An overall net deficit cash flow of ₦124,053,594.99 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2019 was ₦14,999,506.77:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		139,053,101.76		-
Total Receipts	2,130,023,894.57		2,178,555,317.82	
Total Payments	2,254,077,489.56		2,057,563,684.76	
Net Cash Surplus/(Deficit)		(124,053,594.99)		11,240,103.78
<b>Closing Cash/Bank Balance</b>		<b>14,999,506.77</b>		<b>18,061,468.70</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	14,999,506.77		18,061,468.70	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>14,999,506.77</b>		<b>18,061,468.70</b>

### **3.0 COMPUTERIZATION OF FINANCE & SUPPLY DEPT - 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 IkaraLocal Govt. at Mold Computers and Communications Ltd Kaduna

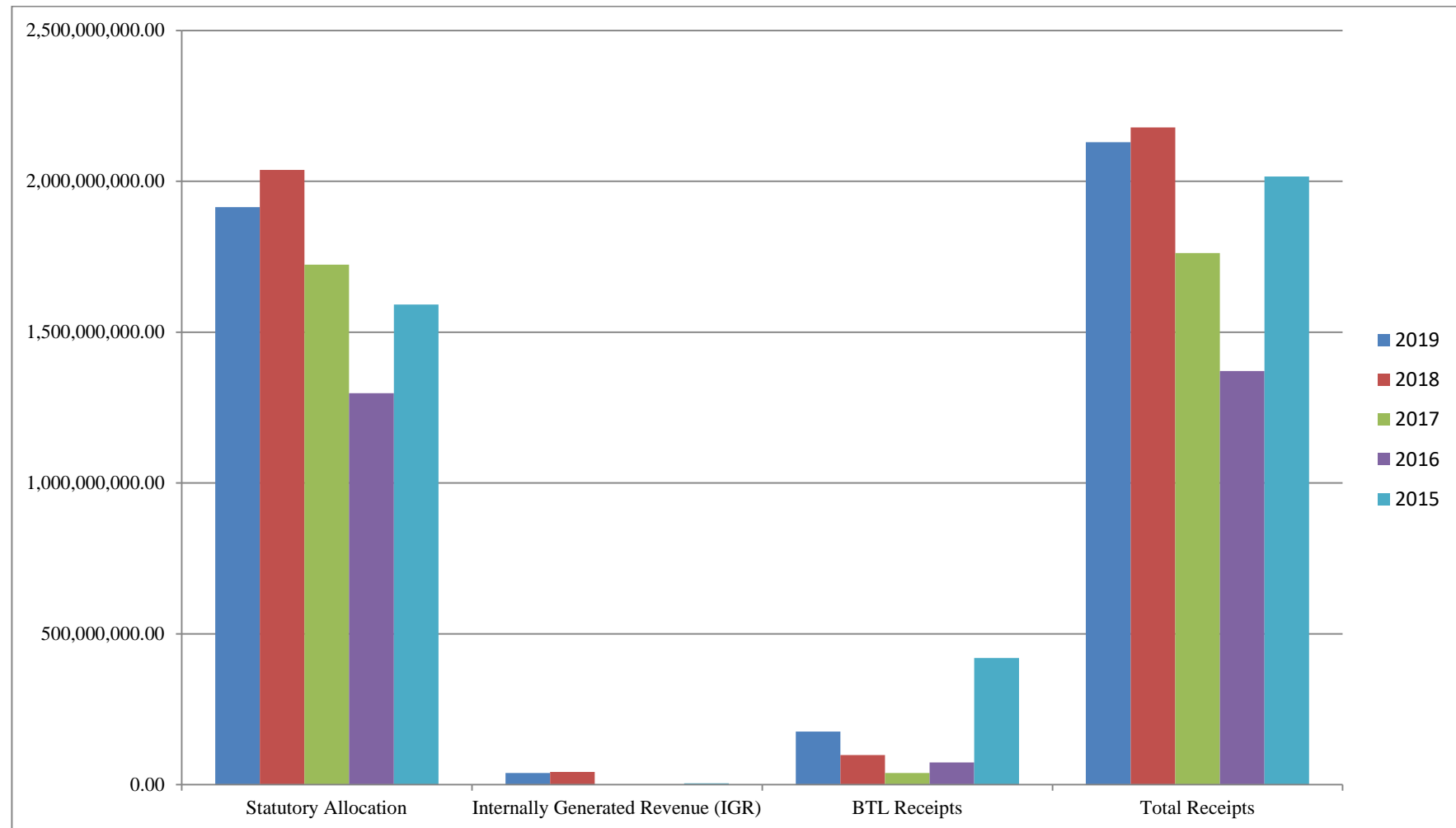
3.0 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual	Actual	Budget	Revised Budget	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>	<b>18,061,468.70</b>	<b>139,053,101.76</b>	<b>24,056,509.00</b>	<b>24,056,509.00</b>	<b>114,996,592.76+</b>		
<b>RECEIPTS:</b>							
Statutory Allocation	2,037,689,228.16	1,914,540,671.25	2,561,893,419.00	2,694,618,504.00	780,077,832.75-		
Internally Generated Revenue	42,659,165.51	38,989,433.20	29,593,637.00	29,593,637.00	9,395,796.20+		
Transfer from CRF	873,340,013.30	323,451,274.09	762,176,213.00	762,176,213.00	438,724,938.91-	283,563,324.00	69,805,657.00
Miscellaneous Capital Receipts				248,078,804.00	248,078,804.00-		
BTL Receipts	98,206,924.15	176,493,790.12			176,493,790.12+		
<b>Total Current Year Receipts</b>	<b>3,051,895,331.12</b>	<b>2,453,475,168.66</b>	<b>3,353,663,269.00</b>	<b>3,734,467,158.00</b>	<b>1,280,991,989.34-</b>	<b>283,563,324.00</b>	<b>69,805,657.00</b>
<b>Total Projected Funds Available</b>	<b>3,069,956,799.82</b>	<b>2,592,528,270.42</b>	<b>3,377,719,778.00</b>	<b>3,758,523,667.00</b>	<b>1,165,995,396.58-</b>	<b>283,563,324.00</b>	<b>69,805,657.00</b>
<b>Recurrent Expenditure: Economic Classification:</b>							
Employees Compensation	627,737,591.99	857,591,310.86	857,714,948.00	904,453,130.00	46,861,819.14+	736,467,054.00	736,467,054.00
Social Benefits		67,822,628.39	137,997,892.00	213,984,794.00	146,162,165.61+	98,478,950.00	98,478,950.00
Overhead Costs	458,279,155.32	828,718,486.10	833,598,003.00	843,598,004.00	14,879,517.90+	443,920,898.00	444,895,898.00
Service Wide Vote						15,000,000.00	15,000,000.00
BTL Payments	98,206,924.15	176,493,790.12			176,493,790.12-		
Transfer to Capital Development Fund	873,340,013.30	323,451,274.09	762,176,213.00	762,176,213.00	438,724,938.91+	283,563,324.00	69,805,657.00
<b>Total Recurrent Payments</b>	<b>2,057,563,684.76</b>	<b>2,254,077,489.56</b>	<b>2,591,487,056.00</b>	<b>2,724,212,141.00</b>	<b>470,134,651.44+</b>	<b>1,577,430,226.00</b>	<b>1,364,647,559.00</b>
<b>Capital Expenditure: Programme Classification:</b>							
01 Economic Empowerment Through Agriculture	174,968,908.83		9,500,000.00	69,500,000.00	69,500,000.00+	3,150,000.00	3,307,500.00
04 Improvement to Human Health	790,955.00	25,000,000.00	91,000,000.00	91,000,000.00	66,000,000.00+	10,000,000.00	10,000,000.00
05 Enhancing Skills and Knowledge	136,590,596.75	61,410,543.88	174,000,000.00	174,000,000.00	112,589,456.12+	14,000,000.00	14,000,000.00
06 - Housing and Urban Development	167,954,768.32		30,000,000.00	105,987,102.00	105,987,102.00+		
10 Water Resources and Rural Development		17,000,000.00	40,000,000.00	40,000,000.00	23,000,000.00+	3,000,000.00	3,000,000.00
13 Reform of Government and Governance	36,271,655.00	10,475,971.71	161,340,239.00	191,340,239.00	180,864,267.29+	110,927,657.00	39,498,157.00
14 Power	47,426,021.20	66,959,898.37	88,320,000.00	88,320,000.00	21,360,101.63+	40,000,000.00	
17 Road	309,337,108.20	142,604,860.13	192,072,483.00	274,164,185.00	131,559,324.87+	102,485,667.00	
<b>Total Capital Expenditure by Programme</b>	<b>873,340,013.30</b>	<b>323,451,274.09</b>	<b>786,232,722.00</b>	<b>1,034,311,526.00</b>	<b>710,860,251.91+</b>	<b>283,563,324.00</b>	<b>69,805,657.00</b>
<b>Total Expenditure (Budget Size)</b>	<b>2,930,903,698.06</b>	<b>2,577,528,763.65</b>	<b>3,377,719,778.00</b>	<b>3,758,523,667.00</b>	<b>1,180,994,903.35+</b>	<b>1,860,993,550.00</b>	<b>1,434,453,216.00</b>
Budget Surplus/(Deficit)	139,053,101.76	14,999,506.77			14,999,506.77+	(1,577,430,226.00)	(1,364,647,559.00)
<b>Financing of Deficit by Borrowing:</b>							
<b>Closing Balance</b>	<b>139,053,101.76</b>	<b>14,999,506.77</b>			<b>14,999,506.77+</b>	<b>(1,577,430,226.00)</b>	<b>(1,364,647,559.00)</b>

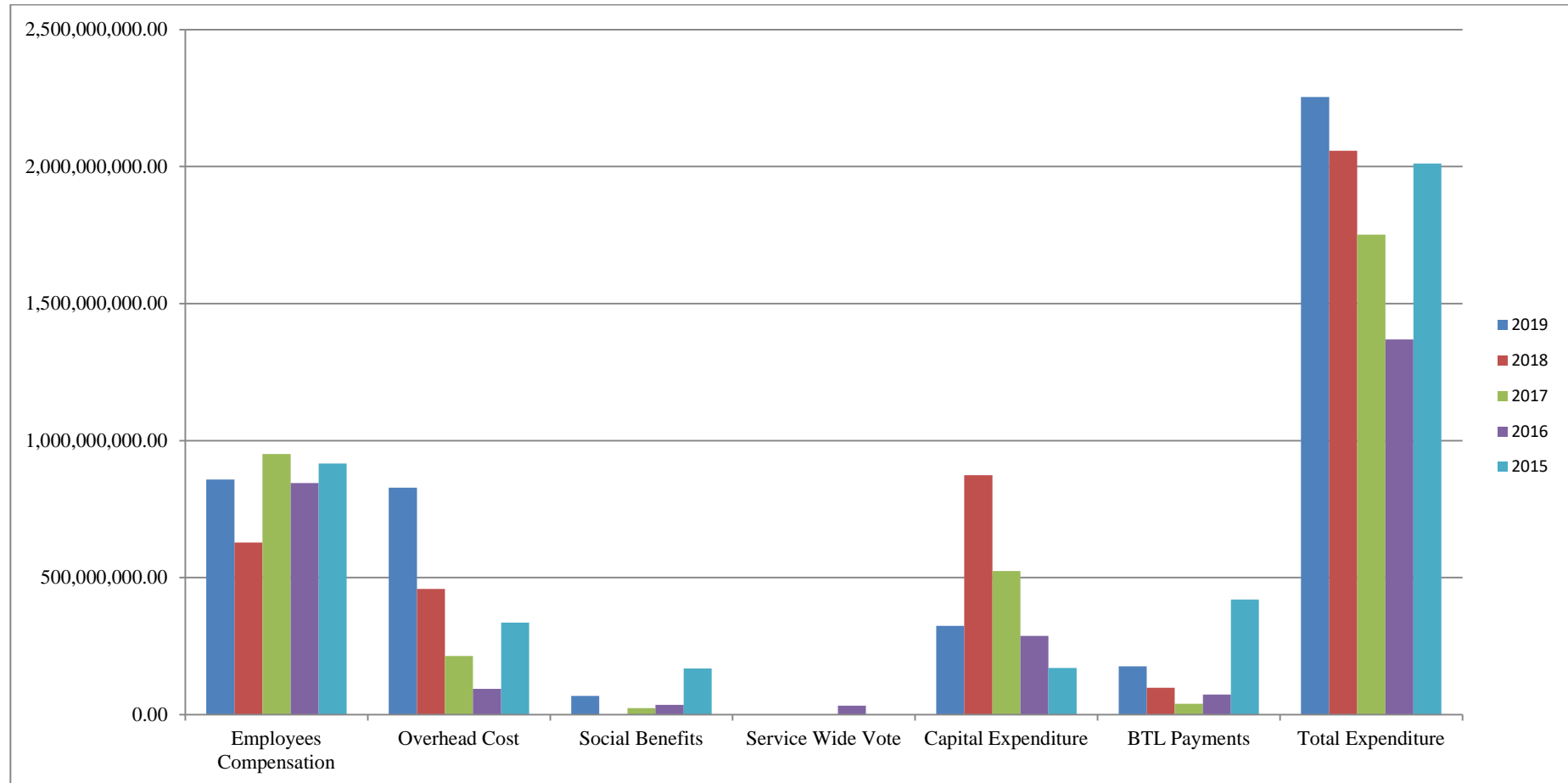
**3.1 FIVE YEARS FINANCIAL SUMMARY**

	2019	2018	2017	2016	2015
<b>RECEIPTS:</b>	₦	₦	₦	₦	₦
Statutory Allocation	1,914,540,671.25	2,037,689,228.16	1,723,342,159.52	1,297,521,906.56	1,591,270,856.35
Internally Generated Revenue (IGR)	38,989,433.20	42,659,165.51	2,441.70	205,977.16	4,749,044.75
BTL Receipts	176,493,790.12	98,206,924.15	39,256,549.73	73,494,700.53	420,233,509.36
<b>TOTAL RECEIPTS</b>	<b>2,130,023,894.57</b>	<b>2,178,555,317.82</b>	<b>1,762,601,150.95</b>	<b>1,371,222,584.25</b>	<b>2,016,253,410.46</b>
<b>PAYMENTS:</b>					
Employees Compensation	857,591,310.86	627,737,591.99	950,893,051.10	845,038,255.71	916,432,989.14
Overhead Cost	828,718,486.10	458,279,155.32	213,622,628.83	94,446,714.71	335,918,609.54
Social Benefits	67,822,628.39		23,500,000.00	35,953,325.60	168,609,073.91
Settlement of Liabilities				32,673,057.50	
Capital Expenditure	323,451,274.09	873,340,013.30	524,088,817.51	287,501,266.98	170,500,000.00
BTL Payments	176,493,790.12	98,206,924.15	39,256,549.73	73,494,700.53	420,233,509.36
<b>TOTAL PAYMENTS</b>	<b>2,254,077,489.56</b>	<b>2,057,563,684.76</b>	<b>1,751,261,047.17</b>	<b>1,369,107,321.03</b>	<b>2,011,694,181.95</b>
<b>CASH BALANCES</b>					
<b>Net Cash Surplus/(Deficit)</b>	<b>(124,053,594.99)</b>	<b>120,991,633.06</b>	<b>11,240,103.78</b>	<b>2,115,263.22</b>	<b>4,559,228.51</b>
Opening Cash Balance	<b>139,053,101.76</b>	18,061,468.70	6,821,364.92	4,706,101.70	146,873.19
<b>CLOSING CASH BALANCE</b>	<b>14,999,506.77</b>	<b>139,053,101.76</b>	<b>18,061,468.70</b>	<b>6,821,364.92</b>	<b>4,706,101.70</b>

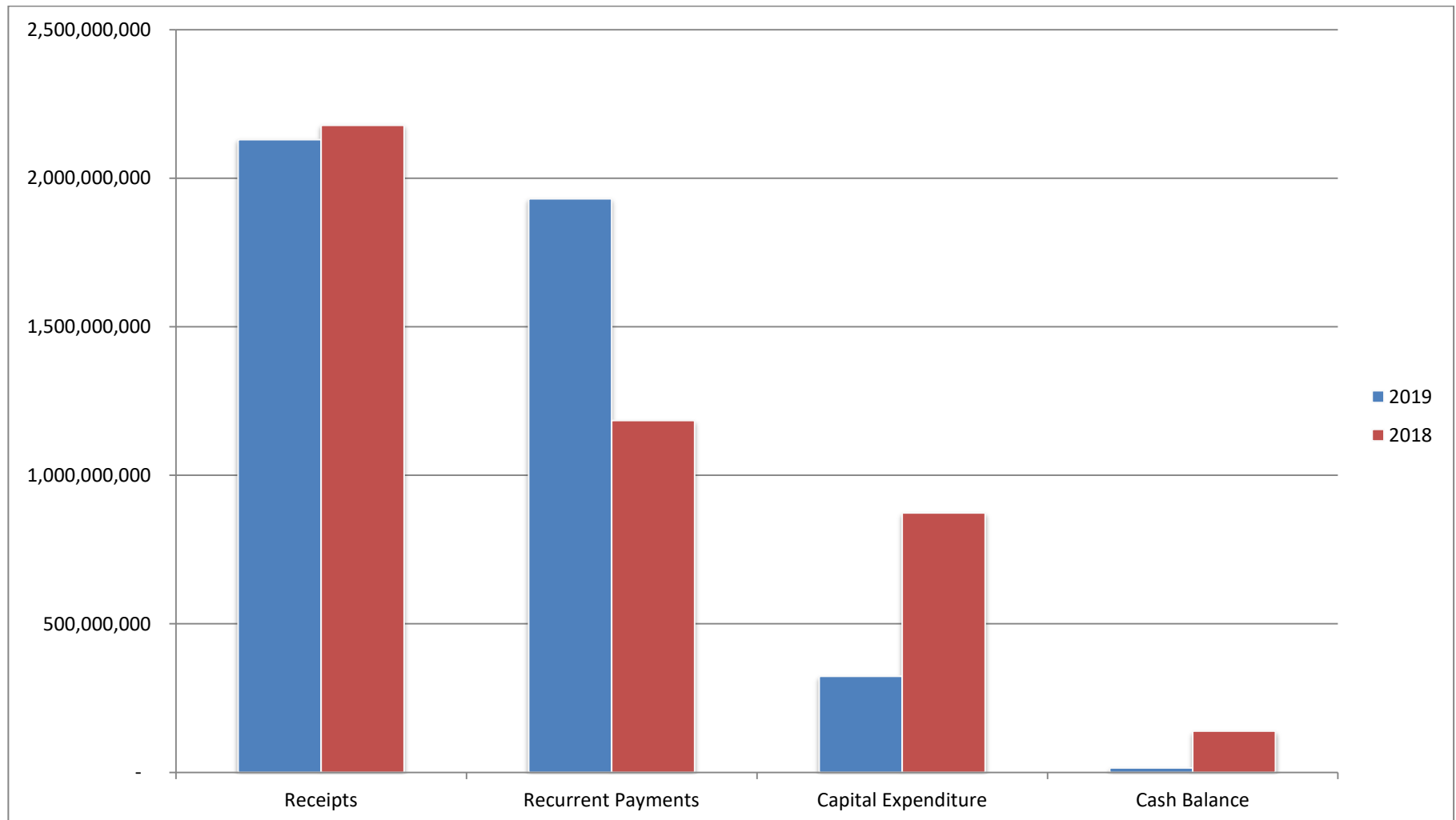
## ACTUAL RECEIPTS FOR 5 YEARS



# **ACTUAL PAYMENTS FOR 5 YEARS**



**ACTUAL RECEIPTS AND PAYMENTS 2019 AND 2018**



**4.0 STATEMENT OF ACCOUNTING POLICIES**

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

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


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


  
 .....  
**LAWAL I. PATE**  
**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 Ikara Local Government as at 31st December, 2019, and its operation for the year ended on that date.

  
 .....  
**LAWAL I. PATE**  
**TREASURER**  
 12/08/2020  
 .....  
**DATE**

  
 .....  
**HON. IBRAHIM SALIHU SADIQ**  
**EXECUTIVE CHAIRMAN**  
 12/08/2020  
 .....  
**DATE**

## ***AUDIT CERTIFICATE***

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

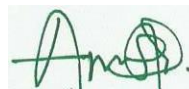
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts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

### **BASIS OF OPINION**

The financial statements were prepared in accordance with the international public sector accounting standards (IPSAS) cash basis while the Audit was conducted in compliance with section 82 of the Local Government Law 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 Ikara Local Government Council of Kaduna State for the year ended 31<sup>st</sup> December, 2019.**



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

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

	Note	Actual	Actual
		2019	2018
		₦	₦
<b>Cash Flow from Operating Activities:</b>			
Statutory Allocation	1	1,693,873,644.53	1,619,673,073.94
Share of Value Added Tax	2	220,667,026.72	418,016,154.22
Independent Revenue	3	38,989,433.20	42,659,165.51
<b>Total Receipts</b>		<b>1,953,530,104.45</b>	<b>2,080,348,393.67</b>
<b>Recurrent Payments:</b>			
Employees Compensation	4	857,591,310.86	627,737,591.99
Social Benefits	5	67,822,628.39	
Overhead Cost	6	828,718,486.10	458,279,155.32
Total Payments		1,754,132,425.35	1,086,016,747.31
Net Cash Flow from Operating Activities		199,397,679.10	994,331,646.36
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8		174,968,908.83
Improvement to Human Health	11	25,000,000.00	790,955.00
Enhancing Skills and Knowledge	12	61,410,543.88	136,590,596.75
Housing and Urban Development	13		167,954,768.32
Water Resources and Rural Development	17	17,000,000.00	
Reform of Government and Governance	20	10,475,971.71	36,271,655.00
Power	21	66,959,898.37	47,426,021.20
Road	24	142,604,860.13	309,337,108.20
<b>Net Cash Flow from Investing Activities</b>	<b>29</b>	<b>323,451,274.09</b>	<b>873,340,013.30</b>
<b>Cash Flow from Financing Activities:</b>			
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	176,493,790.12	98,206,924.15
Below-The-Line Payments	37	176,493,790.12	98,206,924.15
<b>Net Surplus(Deficit) for the Year</b>		<b>124,053,594.99</b>	<b>120,991,633.06</b>
Opening Balance		139,053,101.76	18,061,468.70
Closing Balance	38	14,999,506.77	139,053,101.76

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

	Note	Actual	Actual
		2019	2018
		N	N
<b>ASSETS:</b>			
Liquid Assets			
Treasuries and Banks	39	14,999,506.77	139,053,101.76
<b>Sub Total</b>		<b>14,999,506.77</b>	<b>139,053,101.76</b>
Investments and Other Assets			
Investments	40	11,837,500.00	11,837,500.00
<b>Sub Total</b>		<b>11,837,500.00</b>	<b>11,837,500.00</b>
<b>Total Assets</b>		<b>26,837,006.77</b>	<b>150,890,601.76</b>
<b>Public Funds:</b>			
Consolidated Revenue Fund	42	14,999,506.77	139,053,101.76
Capital Development Fund	43		
Other Funds	44	11,837,500.00	11,837,500.00
<b>Sub - Total: Public Funds</b>		<b>26,837,006.77</b>	<b>150,890,601.76</b>
<b>LIABILITIES:</b>			
<b>Public Funds + Liabilities</b>		<b>26,837,006.77</b>	<b>150,890,601.76</b>

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

	Note	Actual 2018 ₦	Actual 2019 ₦	Budget 2019 ₦	Revised 2019 ₦	Variance 2019 ₦	Proposed Budget2020 ₦	Proposed Budget2021 ₦
<b>Opening Balance</b>		<b>18,061,468.70</b>	<b>139,053,101.76</b>			<b>139,053,101.76+</b>		
<b>Add: Recurrent Receipts:</b>								
Statutory Allocation		1,547,686,157.02	1,641,772,841.19	1,736,648,815.00	1,736,648,815.00	94,875,973.81-		
Share of VAT		418,016,154.22	220,667,026.72	760,258,250.00	760,258,250.00	539,591,223.28-		
Excess Crude		12,221,255.18						
NNPC Refunds		2,933,161.24	2,444,251.04			2,444,251.04+		
Refunds From Paris Club					132,725,085.00	132,725,085.00-		
10% IGR State Contribution				64,986,354.00	64,986,354.00	64,986,354.00-		
Exchange Rate Difference		18,281,865.79	2,743,744.81			2,743,744.81+		
Solid Minerals			2,126,555.11			2,126,555.11+		
Share of Forex Equalization		38,550,634.71	27,439,269.26			27,439,269.26+		
Excess Bank Charges			3,903,602.42			3,903,602.42+		
Share of Good and Value Consideration			13,443,380.70			13,443,380.70+		
<b>Sub Total: Statutory Allocation</b>		<b>2,037,689,228.16</b>	<b>1,914,540,671.25</b>	<b>2,561,893,419.00</b>	<b>2,694,618,504.00</b>	<b>780,077,832.75-</b>		
Direct Taxes	49			4,050,000.00	4,050,000.00	4,050,000.00-		
Licenses	50			2,500,000.00	2,500,000.00	2,500,000.00-		
Rates	51			8,508,764.00	8,508,764.00	8,508,764.00-		
Fees	52			7,534,873.00	7,534,873.00	7,534,873.00-		
Earnings	55		3,597,900.00	7,000,000.00	7,000,000.00	3,402,100.00-		
Repayments	58	38,196,316.70	29,146,624.54			29,146,624.54+		
Miscellaneous	62	4,462,848.81	6,244,908.66			6,244,908.66+		
<b>Total: Independent Revenue</b>		<b>42,659,165.51</b>	<b>38,989,433.20</b>	<b>29,593,637.00</b>	<b>29,593,637.00</b>	<b>9,395,796.20+</b>		
<b>Total Recurrent Receipts</b>		<b>2,080,348,393.67</b>	<b>1,953,530,104.45</b>	<b>2,591,487,056.00</b>	<b>2,724,212,141.00</b>	<b>770,682,036.55-</b>		
<b>Total Funds Available</b>		<b>2,098,409,862.37</b>	<b>2,092,583,206.21</b>	<b>2,591,487,056.00</b>	<b>2,724,212,141.00</b>	<b>631,628,934.79-</b>		
<b>Less Recurrent Payments:</b>								
Employees Compensation	63	627,737,591.99	857,591,310.86	857,714,948.00	904,453,130.00	46,861,819.14+	736,467,054.00	736,467,054.00
Social Benefits	64		67,822,628.39	137,997,892.00	213,984,794.00	146,162,165.61+	98,478,950.00	98,478,950.00
Overhead Cost	65	458,279,155.32	828,718,486.10	833,598,003.00	843,598,004.00	14,879,517.90+	443,920,898.00	444,895,898.00
CRFC - (Excluding Social Benefits and Public Debts)	66						15,000,000.00	15,000,000.00
<b>Total Recurrent Payments</b>		<b>1,086,016,747.31</b>	<b>1,754,132,425.35</b>	<b>1,829,310,843.00</b>	<b>1,962,035,928.00</b>	<b>207,903,502.65+</b>	<b>1,293,866,902.00</b>	<b>1,294,841,902.00</b>
<b>Other Cash Movement</b>								
Below-The-Line Receipts	67	98,206,924.15	176,493,790.12			176,493,790.12+		
Below-The-Line Payments	68	98,206,924.15	176,493,790.12			176,493,790.12-		
<b>Net Recurrent Funds before Transfers</b>		<b>1,012,393,115.06</b>	<b>338,450,780.86</b>	<b>762,176,213.00</b>	<b>762,176,213.00</b>	<b>423,725,432.14-</b>	<b>1,293,866,902.00</b>	<b>1,294,841,902.00</b>
<b>Appropriations/Transfers:</b>								
Transfer to Capital Dev Fund		873,340,013.30	323,451,274.09	762,176,213.00	762,176,213.00	438,724,938.91+	283,563,324.00	69,805,657.00
Total Appropriations/Transfers		873,340,013.30	323,451,274.09	762,176,213.00	762,176,213.00	438,724,938.91+	283,563,324.00	69,805,657.00
<b>Closing Balance</b>		<b>139,053,101.76</b>	<b>14,999,506.77</b>			<b>14,999,506.77+</b>	<b>1,577,430,226.00</b>	<b>1,364,647,559.00</b>

**STATEMENT NO. 4**  
**STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>				<b>24,056,509.00</b>	<b>24,056,509.00</b>	<b>24,056,509.00-</b>		
<b>Add: Revenue</b>								
Transfer from Consolidated Revenue		873,340,013.30	323,451,274.09	762,176,213.00	762,176,213.00	438,724,938.91-	283,563,324.00	69,805,657.00
Other Capital Receipts	70				248,078,804.00	248,078,804.00-		
<b>Sub Total: Capital Receipts</b>		<b>873,340,013.30</b>	<b>323,451,274.09</b>	<b>762,176,213.00</b>	<b>1,010,255,017.00</b>	<b>686,803,742.91-</b>	<b>283,563,324.00</b>	<b>69,805,657.00</b>
<b>Total Capital Funds Available</b>		<b>873,340,013.30</b>	<b>323,451,274.09</b>	<b>786,232,722.00</b>	<b>1,034,311,526.00</b>	<b>710,860,251.91-</b>	<b>283,563,324.00</b>	<b>69,805,657.00</b>
<b>Less: Capital Expenditure (Functional Classification)</b>								
General Public Services	71	656,099,449.47	93,350,067.72	354,640,889.00	534,719,693.00	441,369,625.28+	111,928,307.00	40,498,807.00
Economic Affairs	74	217,240,563.83	213,101,206.37	361,591,833.00	429,591,833.00	216,490,626.63+	168,635,017.00	26,306,850.00
Housing and Community Development	76		17,000,000.00	70,000,000.00	70,000,000.00	53,000,000.00+	3,000,000.00	3,000,000.00
<b>Total Capital Expenditure</b>		<b>873,340,013.30</b>	<b>323,451,274.09</b>	<b>786,232,722.00</b>	<b>1,034,311,526.00</b>	<b>710,860,251.91+</b>	<b>283,563,324.00</b>	<b>69,805,657.00</b>

**NOTES TO CASH FLOW STATEMENT**

	<b>Actual</b>	<b>Actual</b>
	<b>2019</b>	<b>2018</b>
<b>Note 1 - Statutory Allocation</b>	<b>₦</b>	<b>₦</b>
25001001/11010001 Statutory Allocation	1,641,772,841.19	1,547,686,157.02
25001001/11010003 Excess Crude		12,221,255.18
25001001/11010006 NNPC Refunds	2,444,251.04	2,933,161.24
25001001/11010013 Exchange Rate Difference	2,743,744.81	18,281,865.79
25001001/11000018 Solid Minerals	2,126,555.11	
25001001/11000019 Share of Forex Equalization	27,439,269.26	38,550,634.71
25001001/11000020 Excess Bank Charges	3,903,602.42	
25001001/11000021 Share of Good & Value Consideration	13,443,380.70	
<b>Total</b>	<b>1,693,873,644.53</b>	<b>1,619,673,073.94</b>
<b>Note 2 - Share of Value Added Tax</b>		
This represent Share of VAT from FAAC	220,667,026.72	418,016,154.22
<b>Note 3 - Independent Revenue</b>		
<b>Earnings</b>	<b>3,597,900.00</b>	
Repayments General	29,146,624.54	38,196,316.70
Miscellaneous Revenue	6,244,908.66	4,462,848.81
<b>Total</b>	<b>38,989,433.20</b>	<b>42,659,165.51</b>
<b>Note 4 - Employees Compensation</b>		
Contribution for Primary Teachers Salaries	465,513,000.00	316,257,747.25
Local Government Staff	392,078,310.86	311,479,844.74
<b>Total</b>	<b>857,591,310.86</b>	<b>627,737,591.99</b>
<b>Note 4A - Local Government Staff</b>		
Ikara Local Govt	392,078,310.86	311,479,844.74
<b>Total</b>	<b>392,078,310.86</b>	<b>311,479,844.74</b>
<b>Note 5 - Social Benefits</b>		
Govt 10% Contribution to Pension Scheme	41,335,671.87	
Pension Sinking Fund	26,486,956.52	
<b>Total</b>	<b>67,822,628.39</b>	
<b>Note 6 - Overhead Costs</b>		
Transport and Travelling	42,853,000.00	12,617,613.32
Utilities	2,390,000.00	2,123,000.00
Material and Supplies	124,534,000.00	48,937,000.00
Maintenance Services	21,854,000.00	18,283,500.00
Training	17,943,875.50	16,000,000.00
Other Services	231,505,000.00	95,525,000.00
Consulting & Professional Services	9,944,000.00	11,425,000.00
Fuel and Lubricants	2,830,000.00	3,736,000.00
Financial Charges	3,500,000.00	380,000.00

***Notes to Cash Flow Statement – Cont'd***

	Actual	Actual
	2019	2018
	N	N
Miscellaneous Expenses	361,864,610.60	164,732,042.00
Local Grants and Contributions	9,500,000.00	9,520,000.00
<b>Total</b>	<b>828,718,486.10</b>	<b>383,279,155.32</b>
<b>Note 8 - Economic Empowerment Through Agriculture</b>		
15001001/23020105/01000023 Construction/Provision of Bore Holes		33,717,946.00
15001001/23030112/01000032 Rehabilitation/Repair Agricultural facilities		10,000,000.00
15001001/23030121/01000033 Rehabilitation/Repair Office Building		122,650,962.83
15001001/23020113/01000035 Construction of Modern Slaughter Slab at K/Kogi		5,000,000.00
15001001/23010127/01000036 Purchase of Mini Tractor		3,600,000.00
<b>Total</b>		<b>174,968,908.83</b>
<b>Note 11 - Improvement to Human Health</b>		
21001001/23030105/04000036 Renovation of PHC Centre at Allah Gaba		790,955.00
21001001/23020106/04000037 Contribution to Primary Health Care Agency	5,000,000.00	
21001001/23040105/04000053 Refuse Evacuation and Waste Management	20,000,000.00	
<b>Total</b>	<b>25,000,000.00</b>	<b>790,955.00</b>
<b>Note 12 - Enhancing Skills and Knowledge</b>		
25001001/23010124/05000076 Purchase of classroom furniture's		6,000,000.00
17001001/23020107/05000076 Construction / Provision of Public schools		65,632,530.75
17001001/23010124/05000078 Purchase of teaching/Learning Aids		15,000,000.00
17001001/23020114/05000080 Construction of Feeder Road from Cooperative School to Auhan		49,958,066.00
17001001/23020107/05000089 Constr of 2No Blks of 4Crooms with office Store & VIP Toile	10,000,000.00	
17001001/23020107/05000090 Const of Additional 1 Blk of 2 Crooms with office store VIP	5,000,000.00	
17001001/23020107/05000091 Constr of Additional 1 Block of 2No Classrooms with office	1,752,418.58	
17001001/23020107/05000092 Construction of Additional 1Block of 2 Classrooms with offic	1,669,375.10	
17001001/23020107/05000093 Construction of Additional 2 Block of 4 Crooms with office	11,669,375.10	
17001001/23020107/05000094 Construction of one Block of Two Classrooms with office Sto	5,000,000.00	
17001001/23020107/05000095 Construct of one Block of Two Classrooms with office Store	1,669,375.10	
17001001/23020107/05000096 General Renovation and Repairs of One Block of Two Classroom	3,000,000.00	
17001001/23010124/05000098 Purchase of Teaching / Learning Aid Equipment	16,000,000.00	
17001001/23020107/05000106 Provision for Vocational and Skills Development	5,650,000.00	
<b>Total</b>	<b>61,410,543.88</b>	<b>136,590,596.75</b>
<b>Note 13 - Housing and Urban Development</b>		
34001001/23020118/06000024 Construction/Provision of Markets/ parks		9,744,199.44
34001001/23020104/06000025 Construction/Provision of Town Hall at Ikara		86,000,000.00
34001001/23020101/06000028 Conversion of Chalk Industry to SIECOM Office		12,627,885.57
34001001/23020118/06000030 Construction/Provision of Infrastructure		59,582,683.31
<b>Total</b>		<b>167,954,768.32</b>
<b>Note 17 - Water Resources and Rural Development</b>	<b>17,000,000.00</b>	
34001001/23020105/10000047 Construction of Borehole	17,000,000.00	
<b>Total</b>	<b>17,000,000.00</b>	



**Notes to Cash Flow Statement – Cont'd**

		Actual	Actual
		2019	2018
		₦	₦
<b>Note - 20 Reform of Government and Governance</b>			
25001001/23010104/13000002	Purchase of Motor Vehicles	1,200,000.00	
25001001/23030121/13000005	Renovation /Furnishing of Offices LG Staff Quarters / Cman	5,739,523.84	
25001001/23010112/13000022	Purchase of Residential Furniture	1,239,782.50	
25001001/23010104/13000026	Purchase of motor vehicles / motorcycles		23,271,655.00
25001001/23010123/13000029	Purchase of Equipments for mini fire service station		13,000,000.00
25001001/23050102/13000033	Purchase of Information Equipment	280,000.00	
25001001/23030101/13000034	Renovation of Residential Building	2,016,665.37	
<b>Total</b>		<b>10,475,971.71</b>	<b>36,271,655.00</b>
<b>Note 21 - Power</b>			
34001001/23020103/14000063	Provision of Rural Electricity across Ikara LGA		44,976,021.20
34001001/23030102/14000067	Repairs of vandalized portion of electricity along Tashan Da		2,450,000.00
34001001/23020103/14000070	Construct of Electrification Substation & Transformer Anguwa	1,410,223.63	
34001001/23020103/14000071	Construct of Electrification substation and 33 KVA Tran Saya	9,455,112.81	
34001001/23020123/14000072	Installation of Solar Street Light at Local Government Secre	18,000,000.00	
34001001/23020103/14000073	Provision for Solar Home System	9,000,000.00	
34001001/23030102/14000076	Rehabilitation / Replacement of vandalized Electrical Equipment	29,094,561.93	
<b>Total</b>		<b>66,959,898.37</b>	<b>47,426,021.20</b>
<b>Note 24 - Road</b>			
34001001/23030113/17000069	Rehabilitation of Road Jangargagri to Agalawa		58,757,077.70
34001001/23030113/17000070	Rehabilitation of Road tashan Hassan to Kankanki		11,175,600.00
34001001/23020114/17000071	Construction of Kuya Road		31,287,797.23
34001001/23030113/17000072	Rehabilitation of Road Saya Saya to Pala		32,327,235.80
34001001/23030113/17000073	Rehabilitation of Road Saya Saya to G/Duma		27,808,090.04
34001001/23020114/17000074	Construction of Road fromTudun Mato to Unguwan Barau		7,994,600.00
34001001/23020114/17000076	Construction of Drainage and box culvert at Yan Borkonu mark		29,583,888.43
34001001/23030113/17000078	Rehabilitation of Road U/Duka Wambai Auchan Kwabe Yaura		246,839.00
34001001/23020114/17000082	Filling of Literite at Gidan Guza to Ungwan Kundi		5,274,900.00
34001001/23020114/17000083	Filling of Literite at Dogon Daji to Kawari		2,881,080.00
34001001/23020114/17000085	Construction of Drainage at Ikara		102,000,000.00
34001001/23020114/17000086	Beaconing and Demarcation of Routes	7,881,091.33	
34001001/23020114/17000093	Construction of Drainage and stone pitching from PHC Auchan	15,000,000.00	
34001001/23020114/17000094	Construction of Drainages across the LGA	91,723,768.80	
34001001/23030113/17000097	Rehabilitation of 6km Feeder Road from Police Station to Sab	10,000,000.00	
34001001/23030113/17000098	Rehabilitation of Existing Road from Ikara to Saya-Saya	6,000,000.00	
34001001/23030113/17000099	Rehabilitation of Road Jangargari to Agalawa	12,000,000.00	
<b>Total</b>		<b>142,604,860.13</b>	<b>309,337,108.20</b>

**Notes to Cash Flow Statement – Cont'd**

	Actual	Actual
	2019	2018
<b>Note 29 - Net Cash Flow from Investment Activities By Sector:</b>	<b>₦</b>	<b>₦</b>
Capital Expenditure by Administrative Sector	10,475,971.71	42,271,655.00
Capital Expenditure by Economic Sector	226,564,758.50	699,686,806.55
Capital Expenditure by Social Sector	86,410,543.88	131,381,551.75
<b>Total</b>	<b>323,451,274.09</b>	<b>873,340,013.30</b>
<b>Note 29A - Net Cash Flow from Investment Activities By Economic:</b>		
Purchase of Fixed Assets General	18,439,782.50	60,871,655.00
Construction and Provision of Fixed Assets General	219,880,740.45	546,261,597.93
Rehabilitation and Repairs of Fixed Assets General	64,850,751.14	266,206,760.37
Preservation of the Environment General	20,000,000.00	
Acquisition of Non Tangible Assets	280,000.00	
<b>Total - 29A</b>	<b>323,451,274.09</b>	<b>873,340,013.30</b>
<b>Note 29B - Net Cash Flow from Investment Activities By Location:</b>		
Ikara Ward	241,494,768.87	715,462,973.53
Janfalam Ward	18,669,375.10	58,757,077.70
Paki Ward	11,669,375.10	
Saulawa Ward	5,000,000.00	
Auchan Ward	15,000,000.00	246,839.00
Saya-Saya Ward	15,455,112.81	62,585,325.84
Kurmin Kogi Ward	1,752,418.58	5,000,000.00
Pala Ward	3,000,000.00	
Rumi Ward	1,410,223.63	
Kuya Ward	10,000,000.00	31,287,797.23
<b>Total - 29B</b>	<b>323,451,274.09</b>	<b>873,340,013.30</b>
<b>Note 36 - BTL Receipts</b>		
25001001/12150001 Withholding Taxes due to FIRS		17,660,945.84
25001001/12150002 VAT due to FIRS		17,660,945.84
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	11,011,487.55	
25001001/12150004 Union Deductions		32,166.39
25001001/12150005 Deposits		52,108.05
25001001/12150007 Monthly Net Total Salary Control Accounts	136,337,367.20	
25001001/12150008 10% Contracts Retention Fee		62,770,088.68
25001001/12150012 NULGE	5,185,487.52	30,669.35
25001001/12150020 Loan Recovery UBA	23,959,447.85	
<b>Total</b>	<b>176,493,790.12</b>	<b>98,206,924.15</b>
<b>Note 37 - Below the Line Payments</b>		
25001001/22080001 WHT		17,660,945.84
25001001/22080002 Vat due to FIRS		17,660,945.84
25001001/2080003 PAYE Deductions Remittances to BIR	11,011,487.55	
25001001/22080004 Union Deductions		32,166.39

***Notes to Cash Flow Statement – Cont'd***

	<b>Actual</b>	<b>Actual</b>
	<b>2019</b>	<b>2018</b>
	<b>₦</b>	<b>₦</b>
25001001/22080005 Deposits		52,108.05
25001001/22080007 Monthly Net Total Salary Control Account	136,337,367.20	
25001001/22080008 10% Contract Retention Charges		62,770,088.68
25001001/22080012 NULGE L.Gov't - Remittances	5,185,487.52	30,669.35
25001001/22080020 Loan Recovery UBA	23,959,447.85	
<b>Total</b>	<b>176,493,790.12</b>	<b>98,206,924.15</b>
<b>Note 38 - Closing Balance</b>		
20001001/31010101 Unity Bank - Main Account	6,558,835.15	65,404,381.43
20001001/31010114 Capital Account	6,558,835.15	41,350,858.09
20001001/31010115 Recurrent Account	1,881,836.47	29,947,433.59
20001001/31010116 Unity Bank - Personnel Cost Account		1,561,214.65
20001001/31010117 Unity Bank Pampaida Acct		789,214.00
<b>Sub Total: Cash and Bank</b>	<b>14,999,506.77</b>	<b>139,053,101.76</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>	<b>14,999,506.77</b>	<b>139,053,101.76</b>

**NOTES TO STATEMENT OF ASSETS AND LIABILITIES**

	Actual	Actual
	2019	2018
	₦	₦
<b>Note 39 - Treasuries and Banks</b>		
Unity Bank - Main Account	6,558,835.15	65,404,381.43
Capital Account	6,558,835.15	41,350,858.09
Recurrent Account	1,881,836.47	29,947,433.59
Unity Bank - Personnel Cost Account		1,561,214.65
Unity Bank Pampaida Acct		789,214.00
<b>Total</b>	<b>14,999,506.77</b>	<b>139,053,101.76</b>
<b>Note 40 - Investments</b>		
Ikara Tomato Processing	650,000.00	650,000.00
Kachia Ginger Company	100,000.00	100,000.00
Makafi Sugar Company	1,587,500.00	1,587,500.00
Nig. Universal Bank	1,000,000.00	1,000,000.00
Urban Development Bank	500,000.00	500,000.00
First Atlantic Bank Plc	500,000.00	500,000.00
Intercity (Unity) Bank Plc	2,000,000.00	2,000,000.00
First Inland Bank Plc	5,000,000.00	5,000,000.00
Global Bank Plc	500,000.00	500,000.00
<b>Total</b>	<b>11,837,500.00</b>	<b>11,837,500.00</b>
<b>Note 41 - Advances</b>		
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	139,053,101.76	18,061,468.70
Add/(Less) Net Recurrent Surplus/(Deficit)	124,053,594.99	(120,991,633.06)
<b>Closing Balance</b>	<b>14,999,506.77</b>	<b>139,053,101.76</b>
<b>Note 43 - Capital Development Fund</b>		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 50 - Licenses</b>							
Bicycle/License			2,500,000.00	2,500,000.00	2,500,000.00-		
<b>Total</b>			<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>2,500,000.00-</b>		
<b>Note 51 - Rates</b>							
Ground Rate			7,000,764.00	7,000,764.00	7,000,764.00-		
Land use Charges (Private and Commercial Property)			1,508,000.00	1,508,000.00	1,508,000.00-		
<b>Total</b>			<b>8,508,764.00</b>	<b>8,508,764.00</b>	<b>8,508,764.00-</b>		
<b>Note 52 - Fees</b>							
Marriage/Divorce Fees			199,000.00	199,000.00	199,000.00-		
Advertising Fees			1,455,000.00	1,455,000.00	1,455,000.00-		
On and Off Liquor Fees			2,200,000.00	2,200,000.00	2,200,000.00-		
Slaughter Slab Fees			3,680,873.00	3,680,873.00	3,680,873.00-		
<b>Total</b>			<b>7,534,873.00</b>	<b>7,534,873.00</b>	<b>7,534,873.00-</b>		
<b>Note 55 - Earnings</b>							
Earning from Market		2,000,000.00	3,500,000.00	3,500,000.00	1,500,000.00-		
Earning from Motor Park			3,500,000.00	3,500,000.00	3,500,000.00-		
Shops & Shopping Centers		1,597,900.00			1,597,900.00+		
<b>Total</b>		<b>3,597,900.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>3,402,100.00-</b>		
<b>Note 62 - Miscellaneous</b>							
Other Sources	4,462,848.81	6,244,908.66			6,244,908.66+		
<b>Total</b>	<b>4,462,848.81</b>	<b>6,244,908.66</b>			<b>6,244,908.66+</b>		
<b>Note 63 - Employee Compensation</b>							
Department of Admin and Finance	311,479,844.74	286,591,310.86	286,671,312.00	333,409,494.00	46,818,183.14+	301,511,877.00	301,511,877.00
Department of Primary Health Care		105,487,000.00	105,496,216.00	105,496,216.00	9,216.00+	29,378,465.00	29,378,465.00
Contribution to Primary Education	316,257,747.25	465,513,000.00	465,547,420.00	465,547,420.00	34,420.00+	405,576,712.00	405,576,712.00
<b>Total</b>	<b>627,737,591.99</b>	<b>857,591,310.86</b>	<b>857,714,948.00</b>	<b>904,453,130.00</b>	<b>46,861,819.14+</b>	<b>736,467,054.00</b>	<b>736,467,054.00</b>
<b>Note 64 - Social Benefits</b>							
Pension				37,993,451.00	37,993,451.00+		
<b>Total</b>		<b>67,822,628.39</b>	<b>137,997,892.00</b>	<b>213,984,794.00</b>	<b>146,162,165.61+</b>	<b>98,478,950.00</b>	<b>98,478,950.00</b>
<b>Note 65 - Overhead Cost</b>							
Department of Admin and Finance	340,534,655.32	542,226,800.00	543,488,825.00	543,488,825.00	1,262,025.00+	279,872,722.00	280,847,722.00
Department of Agriculture & Forestry		1,883,000.00	2,035,250.00	2,035,250.00	152,250.00+	1,035,250.00	1,035,250.00
Department of Works and Infrastructure	57,069,500.00	33,404,000.00	35,503,900.00	35,503,900.00	2,099,900.00+	14,983,900.00	14,983,900.00
Department of Education & Social Dev.	24,590,000.00	165,986,686.10	166,600,725.00	166,600,725.00	614,038.90+	104,089,725.00	104,089,725.00
Department of Primary Health Care	36,085,000.00	85,218,000.00	85,969,303.00	95,969,304.00	10,751,304.00+	43,939,301.00	43,939,301.00
<b>Total</b>	<b>458,279,155.32</b>	<b>828,718,486.10</b>	<b>833,598,003.00</b>	<b>843,598,004.00</b>	<b>14,879,517.90+</b>	<b>443,920,898.00</b>	<b>444,895,898.00</b>

***Notes to Statement of Consolidated Revenue Fund – Cont'd***

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 66 - CRFC (Excluding Social Benefits and Public Debts)</b>							
Settlement of Recurrent Liabilities						15,000,000.00	15,000,000.00
<b>Total</b>						<b>15,000,000.00</b>	<b>15,000,000.00</b>
<b>Note 67 - BTL Receipts</b>							
Withholding Taxes due to FIRS	17,660,945.84						
VAT due to FIRS	17,660,945.84						
PAYE Taxes due to State Board of Internal Revenue		11,011,487.55			11,011,487.55+		
Union Deductions	32,166.39						
Deposits	52,108.05						
Monthly Net Total Salary Control Accounts		136,337,367.20			136,337,367.20+		
10% Contract Retention Fee	62,770,088.68						
NULGE	30,669.35	5,185,487.52			5,185,487.52+		
Loan Recovery UBA		23,959,447.85			23,959,447.85+		
<b>Total</b>	<b>98,206,924.15</b>	<b>176,493,790.12</b>			<b>176,493,790.12+</b>		
<b>Note 68 - Below the Line Payments</b>							
WHT	17,660,945.84						
Vat due to FIRS	17,660,945.84						
PAYE Deductions Remittances to BIR		11,011,487.55			11,011,487.55-		
Union Deductions	32,166.39						
Deposits	52,108.05						
Monthly Net Total Salary Control Account		136,337,367.20			136,337,367.20-		
10% Contract Retention Charges	62,770,088.68						
NULGE L.Gov't - Remittances	30,669.35	5,185,487.52			5,185,487.52-		
Loan Recovery UBA		23,959,447.85			23,959,447.85-		
<b>Total</b>	<b>98,206,924.15</b>	<b>176,493,790.12</b>			<b>176,493,790.12-</b>		

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 70 - Other Capital Receipts</b>							
25001001/14020203 Paris Club Debt Recovery				248,078,804.00	248,078,804.00-		
<b>Total</b>				<b>248,078,804.00</b>	<b>248,078,804.00-</b>		
<b>Note 71 - General Public Services</b>							
25001001/23010104/13000002 Purchase of Motor Vehicles		1,200,000.00	20,000,000.00	20,000,000.00	18,800,000.00+	15,000,000.00	15,000,000.00
25001001/23030121/13000005 Renovation /Furnishing of Offices LG Staff Quarters / Cman		5,739,523.84	67,000,000.00	67,000,000.00	61,260,476.16+		
25001001/23030111/13000006 General Rehabilitation and Repairs of Township Stadium at Ik						71,429,500.00	
25001001/23010104/13000020 Purchase Of Computers			2,640,889.00	2,640,889.00	2,640,889.00+	1,498,807.00	1,498,807.00
34001001/23020118/06000024 Construction/Provision of Markets/ parks	9,744,199.44						
34001001/23020104/06000025 Construction/Provision of Town Hall at Ikara	86,000,000.00						
34001001/23020101/06000028 Conversion of Chalk Industry to SIECOM Office	12,627,885.57						
34001001/23020118/06000030 Construction/Provision of Infrastructure	59,582,683.31			75,987,102.00	75,987,102.00+		
34001001/23020103/13000051 Construction / Provision of office Building				22,000,000.00	22,000,000.00+		
34001001/23020103/14000063 Provision of Rural Electricity across Ikara LGA	44,976,021.20						
34001001/23030102/14000067 Repairs of vandalized portion of electricity along Tashan Da	2,450,000.00						
34001001/23030113/17000069 Rehabilitation of Road Jangargagri to Agalawa	58,757,077.70						
34001001/23030113/17000070 Rehabilitation of Road tashan Hassan to Kankanki	11,175,600.00						
34001001/23020114/17000071 Construction of Kuya Road	31,287,797.23						
34001001/23030113/17000072 Rehabilitation of Road Saya Saya to Pala	32,327,235.80						
34001001/23030113/17000073 Rehabilitation of Road Saya Saya to G/Duma	27,808,090.04						
34001001/23020114/17000074 Construction of Road fromTudun Mato to Ungwan Barau	7,994,600.00			82,091,702.00	82,091,702.00+		
34001001/23020114/17000076 Construction of Drainage and box culvert at Yan Borkonu mark	29,583,888.43						
34001001/23030113/17000078 Rehabilitation of Road U/Duka Wambai Auchan Kwabe Yaura	246,839.00						
34001001/23020114/17000082 Filling of Literite at Gidan Guza to Ungwan Kundi	5,274,900.00						
34001001/23020114/17000083 Filling of Literite at Dogon Daji to Kawari	2,881,080.00						
34001001/23020114/17000085 Construction of Drainage at Ikara	102,000,000.00						
17001001/23020107/05000076 Construction / Provision of Public schools	65,632,530.75						
17001001/23010124/05000078 Purchase of teaching/Learning Aids	15,000,000.00						
17001001/23020114/05000080 Construction of Feeder Road from Cooperative School to Auhan	49,958,066.00						
17001001/23020107/05000087 Construction of 1 Block of 2 Classrooms with office store a			10,000,000.00	10,000,000.00	10,000,000.00+		
17001001/23020107/05000088 Construct of 1Blk of 3Crooms with office store VIP Toilets			15,000,000.00	15,000,000.00	15,000,000.00+		
17001001/23020107/05000089 Constr of 2No Blks of 4Crooms with office Store & VIP Toile		10,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00+		
17001001/23020107/05000090 Const of Additional 1 Blk of 2 Crooms with office store VIP		5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+		
17001001/23020107/05000091 Constr of Additional 1 Block of 2No Classrooms with office		1,752,418.58	8,000,000.00	8,000,000.00	6,247,581.42+		
17001001/23020107/05000092 Construction of Additional 1Block of 2 Classrooms with offic		1,669,375.10	8,000,000.00	8,000,000.00	6,330,624.90+		
17001001/23020107/05000093 Construction of Additional 2 Block of 4 Crooms with office		11,669,375.10	18,000,000.00	18,000,000.00	6,330,624.90+		
17001001/23020107/05000094 Construction of one Block of Two Classrooms with office Sto		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+		
17001001/23020107/05000095 Construct of one Block of Two Classrooms with office Store		1,669,375.10	8,000,000.00	8,000,000.00	6,330,624.90+		
17001001/23020107/05000096 General Renovation and Repairs of One Block of Two Classroom		3,000,000.00	6,000,000.00	6,000,000.00	3,000,000.00+		
17001001/23030106/05000097 Renovation of One Block of Two Classroom at GSS Paki			3,000,000.00	3,000,000.00	3,000,000.00+		
17001001/23010124/05000098 Purchase of Teaching / Learning Aid Equipment		16,000,000.00	20,000,000.00	20,000,000.00	4,000,000.00+	10,000,000.00	10,000,000.00
17001001/23020107/05000099 Supply of School Furniture at LGEA Primary School Yelwan Da			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
17001001/23020107/05000100 Supply of School Furniture at UBE Primary School Kwakwa			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
17001001/23020107/05000101 Supply of School Furniture to LEA Primary School Anguwan Kar			2,000,000.00	2,000,000.00	2,000,000.00+		

**Notes to Statement of Capital Development Fund – Cont'd**

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
		₦	₦	₦	₦	₦	₦	₦
17001001/23020107/05000102	Supply of School Furniture to LEA Primary School Gidan Kota			4,000,000.00	4,000,000.00	4,000,000.00+		
17001001/23020107/05000103	Supply of School furniture to LEA Primary School Kumin Kogi			6,000,000.00	6,000,000.00	6,000,000.00+		
17001001/23020107/05000104	Supply of School furniture to LEA Primary School Nabai Kuya			4,000,000.00	4,000,000.00	4,000,000.00+		
17001001/23020107/05000105	Supply of School Furniture's to LEA Primary School Anguwan Li			3,000,000.00	3,000,000.00	3,000,000.00+		
17001001/23020107/05000106	Provision for Vocational and Skills Development		5,650,000.00	17,000,000.00	17,000,000.00	11,350,000.00+		
21001001/23030105/04000036	Renovation of PHC Centre at Allah Gaba	790,955.00						
21001001/23020106/04000037	Contribution to Primary Health Care Agency		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00
21001001/23020106/04000049	Construction of Health Clinic with Fence at Tsamiya Jamfala			20,000,000.00	20,000,000.00	20,000,000.00+		
21001001/23020106/04000050	Fencing of PHC Centres across the LGA			5,000,000.00	5,000,000.00	5,000,000.00+		
21001001/23020106/04000051	Fencing of Primary Schools across the LGA			20,000,000.00	20,000,000.00	20,000,000.00+		
21001001/23050101/04000052	Food and Nutrition Programme			3,000,000.00	3,000,000.00	3,000,000.00+		
21001001/23040105/04000053	Refuse Evacuation and Waste Management		20,000,000.00	33,000,000.00	33,000,000.00	13,000,000.00+		
<b>Total</b>		<b>656,099,449.47</b>	<b>93,350,067.72</b>	<b>354,640,889.00</b>	<b>534,719,693.00</b>	<b>441,369,625.28+</b>	<b>111,928,307.00</b>	<b>40,498,807.00</b>
<b>Note 74 - Economic Affairs</b>								
25001001/23010124/05000076	Purchase of classroom furniture's	6,000,000.00						
25001001/23010112/13000022	Purchase of Residential Furniture		1,239,782.50	3,000,000.00	3,000,000.00	1,760,217.50+	3,000,000.00	3,000,000.00
25001001/23010104/13000026	Purchase of motor vehicles / motorcycles	23,271,655.00			8,000,000.00	8,000,000.00+		
25001001/23010123/13000029	Purchase of Equipments for mini fire service station	13,000,000.00						
25001001/23050102/13000033	Purchase of Information Equipment		280,000.00	7,300,000.00	7,300,000.00	7,020,000.00+		
25001001/23030101/13000034	Renovation of Residential Building		2,016,665.37	10,000,000.00	10,000,000.00	7,983,334.63+		
25001001/23020105/13000036	purchase of water pumping machines			8,000,000.00	8,000,000.00	8,000,000.00+		
25001001/23050101/13000037	Settlement of Capital Liabilities			38,999,350.00	38,999,350.00	38,999,350.00+	19,999,350.00	19,999,350.00
25001001/23050103/13000038	Monitoring and Evaluation			4,400,000.00	4,400,000.00	4,400,000.00+		
15001001/23020105/01000023	Construction/Provision of Bore Holes	33,717,946.00						
15001001/23010127/01000025	Procurement of Ox - Drawn Plough			6,500,000.00	6,500,000.00	6,500,000.00+		
15001001/23030112/01000032	Rehabilitation/Repair Agricultural facilities	10,000,000.00						
15001001/23030121/01000033	Rehabilitation/Repair Office Building	122,650,962.83			60,000,000.00	60,000,000.00+		
15001001/23020113/01000035	Construction of Modern Slaughter Slab at K/Kogi	5,000,000.00						
15001001/23010127/01000036	Purchase of Mini Tractor	3,600,000.00						
15001001/23050101/01000037	SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00+	3,150,000.00	3,307,500.00
34001001/23020103/14000070	Construct of Electrification Sub station & Transformer Anguwa		1,410,223.63	1,570,000.00	1,570,000.00	159,776.37+		
34001001/23020103/14000071	Construct of Electrification sub station and 33 KVA Tran Saya		9,455,112.81	10,000,000.00	10,000,000.00	544,887.19+	40,000,000.00	
34001001/23020123/14000072	Installation of Solar Street Light at Local Government Secre		18,000,000.00	24,000,000.00	24,000,000.00	6,000,000.00+		
34001001/23020103/14000073	Provision for Solar Home System		9,000,000.00	12,750,000.00	12,750,000.00	3,750,000.00+		
34001001/23010119/14000074	Purchase and Installation of Solar Inverter @ LG Secretariat			9,000,000.00	9,000,000.00	9,000,000.00+		
34001001/23010119/14000075	Purchase of Lighting Equipment			500,000.00	500,000.00	500,000.00+		
34001001/23030102/14000076	Rehabilitation / Replacement of vandalized Electrical Equipm		29,094,561.93	30,500,000.00	30,500,000.00	1,405,438.07+		
34001001/23020114/17000086	Beaconing and Demarcation of Routes		7,881,091.33	8,000,000.00	8,000,000.00	118,908.67+		
34001001/23020114/17000093	Construction of Drainage and stone pitching from PHC Auchan		15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+	52,485,667.00	
34001001/23020114/17000094	Construction of Drainages across the LGA		91,723,768.80	94,072,483.00	94,072,483.00	2,348,714.20+		
34001001/23030113/17000097	Rehabilitation of 6km Feeder Road from Police Station to Sab		10,000,000.00	30,000,000.00	30,000,000.00	20,000,000.00+		
34001001/23030113/17000098	Rehabilitation of Existing Road from Ikara to Saya-Saya		6,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00+		
34001001/23030113/17000099	Rehabilitation of Road Jangargari to Agalawa		12,000,000.00	30,000,000.00	30,000,000.00	18,000,000.00+	50,000,000.00	
<b>Total</b>		<b>217,240,563.83</b>	<b>213,101,206.37</b>	<b>361,591,833.00</b>	<b>429,591,833.00</b>	<b>216,490,626.63+</b>	<b>168,635,017.00</b>	<b>26,306,850.00</b>



***Notes to Statement of Capital Development Fund – Cont'd***

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
<b>Note 76 - Housing and Community Development</b>							
34001001/23020124/06000031 Construction of 30 No. Shops at Kurmin Kogi Market			30,000,000.00	30,000,000.00	30,000,000.00+		
34001001/23020105/10000047 Construction of Borehole		17,000,000.00	31,000,000.00	31,000,000.00	14,000,000.00+		
34001001/23020105/10000054 Construction of Hand Pump Borehole at Ganzama village Masam			6,000,000.00	6,000,000.00	6,000,000.00+		
34001001/23020105/10000055 Support for Water Sanitation and Hygiene Program			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
<b>Total</b>		<b>17,000,000.00</b>	<b>70,000,000.00</b>	<b>70,000,000.00</b>	<b>53,000,000.00+</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>

**SCHEDULE OF DETAILED RECURRENT REVENUE**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>STATUTORY ALLOCATION</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/11010001 Statutory Allocation	1,547,686,157.02	1,641,772,841.19	1,736,648,815.00	1,736,648,815.00	94,875,973.81-		
25001001/11010002 Share of VAT	418,016,154.22	220,667,026.72	760,258,250.00	760,258,250.00	539,591,223.28-		
25001001/11010003 Excess Crude	12,221,255.18						
25001001/11010006 NNPC Refunds	2,933,161.24	2,444,251.04			2,444,251.04+		
25001001/10000009 Refunds From Paris Club				132,725,085.00	132,725,085.00-		
25001001/11010011 10% IGR State Contribution			64,986,354.00	64,986,354.00	64,986,354.00-		
25001001/11010013 Exchange Rate Difference	18,281,865.79	2,743,744.81			2,743,744.81+		
25001001/11000018 Solid Minerals		2,126,555.11			2,126,555.11+		
25001001/11000019 Share of Forex Equalization	38,550,634.71	27,439,269.26			27,439,269.26+		
25001001/11000020 Excess Bank Charges		3,903,602.42			3,903,602.42+		
25001001/11000021 Share of Good and Value Consideration		13,443,380.70			13,443,380.70+		
<b>Total</b>	<b>2,037,689,228.16</b>	<b>1,914,540,671.25</b>	<b>2,561,893,419.00</b>	<b>2,694,618,504.00</b>	<b>780,077,832.75-</b>		
<b>TAXES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
<b>LICENSES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12020012 Bicycle/License			2,500,000.00	2,500,000.00	2,500,000.00-		
<b>Total</b>			<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>2,500,000.00-</b>		
<b>RATES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12030006 Ground Rate			7,000,764.00	7,000,764.00	7,000,764.00-		
25001001/12030007 Land use Charges (Private & Commercial Property)			1,508,000.00	1,508,000.00	1,508,000.00-		
<b>Total</b>			<b>8,508,764.00</b>	<b>8,508,764.00</b>	<b>8,508,764.00-</b>		
<b>FEES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12040018 Marriage/Divorce Fees			199,000.00	199,000.00	199,000.00-		
25001001/12040022 Advertising Fees			1,455,000.00	1,455,000.00	1,455,000.00-		
<b>25001001/12040074 On and Off Liquor Fees</b>			<b>2,200,000.00</b>	<b>2,200,000.00</b>	<b>2,200,000.00-</b>		
25001001/12040099 Slaughter Slab Fees			3,680,873.00	3,680,873.00	3,680,873.00-		
<b>Total</b>			<b>7,534,873.00</b>	<b>7,534,873.00</b>	<b>7,534,873.00-</b>		
<b>FINES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							

***Schedule of Detailed Recurrent Revenue – Cont'd***

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
<b>EARNINGS</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12070012 Earning from Market		2,000,000.00	3,500,000.00	3,500,000.00	1,500,000.00-		
<b>25001001/12070013 Earning from Motor Park</b>			<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>3,500,000.00-</b>		
25001001/12070014 Shops & Shopping Centers		1,597,900.00			1,597,900.00+		
<b>Total</b>		<b>3,597,900.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>3,402,100.00-</b>		
<b>RENT ON GOVERNMENT PROPERTIES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
<b>RENT ON LAND AND OTHER PROPERTIES</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
<b>REPAYMENTS</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12100005 Refunds	38,196,316.70	29,146,624.54			29,146,624.54+		
<b>Total</b>	<b>38,196,316.70</b>	<b>29,146,624.54</b>			<b>29,146,624.54+</b>		
<b>INVESTMENT INCOME</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
<b>INTEREST EARNED</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
<b>MISCELLANEOUS</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/13140005 Other Sources	4,462,848.81	6,244,908.66			6,244,908.66+		
<b>Total</b>	<b>4,462,848.81</b>	<b>6,244,908.66</b>			<b>6,244,908.66+</b>		
<b>BELOW THE LINE RECEIPTS</b>							
<b>25001001 - Department of Admin &amp; Finance</b>							
25001001/12150001 Withholding Taxes due to FIRS	17,660,945.84						
25001001/12150002 VAT due to FIRS	17,660,945.84						
25001001/12150003 PAYE Taxes due to State Board of Internal Rev		11,011,487.55			11,011,487.55+		
25001001/12150004 Union Deductions	32,166.39						
25001001/12150005 Deposits	52,108.05						
25001001/12150007 Monthly Net Total Salary Control Accounts		136,337,367.20			136,337,367.20+		
25001001/12150008 10% Contracts Retention Fee	62,770,088.68						
25001001/12150012 NULGE	30,669.35	5,185,487.52			5,185,487.52+		
25001001/12150020 Loan Recovery UBA		23,959,447.85			23,959,447.85+		
<b>Total</b>	<b>98,206,924.15</b>	<b>176,493,790.12</b>			<b>176,493,790.12+</b>		

**SCHEDULE OF DETAILED RECURRENT EXPENDITURE**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>25001001 - DEPARTMENT OF ADMIN AND FINANCE</b>							
25001001/21010101 Local Government Staff Salaries	125,824,880.36	286,591,310.86	286,671,312.00	333,409,494.00	46,818,183.14+	290,504,877.00	290,504,877.00
25001001/21010104 Salary Arrears	62,794,761.34						
25001001/21020102 Transport Allowance	16,000,000.00						
25001001/21020105 Entertainment Allowance	9,784,492.00					11,007,000.00	11,007,000.00
25001001/21020201 NHIS Contribution	97,075,711.04						
<b>Sub Total - Personnel Cost</b>	<b>311,479,844.74</b>	<b>286,591,310.86</b>	<b>286,671,312.00</b>	<b>333,409,494.00</b>	<b>46,818,183.14+</b>	<b>301,511,877.00</b>	<b>301,511,877.00</b>
25001001/22010102 Pension	75,000,000.00						
25001001/22020101 Local Travel and Transport - Training	2,290,000.00						
25001001/22020102 Local Travel and Transport - Others	4,327,613.32	9,966,000.00	10,033,000.00	10,033,000.00	67,000.00+	5,033,000.00	5,033,000.00
25001001/22020103 International Transport and Travels - Training	6,000,000.00	17,130,000.00	17,150,000.00	17,150,000.00	20,000.00+	17,150,000.00	17,150,000.00
25001001/22020106 Duty tour Allowance		15,757,000.00	15,768,000.00	15,768,000.00	11,000.00+	15,768,000.00	15,768,000.00
25001001/22020201 Electricity Charges	828,000.00	890,000.00	908,000.00	908,000.00	18,000.00+	1,908,000.00	1,908,000.00
25001001/22020301 Office Stationeries/Computer Consumables	26,745,000.00	50,311,000.00	50,360,200.00	50,360,200.00	49,200.00+	25,360,200.00	25,360,200.00
25001001/22020305 Printing of Non Security Documents	6,167,000.00	14,760,000.00	14,777,500.00	14,777,500.00	17,500.00+	4,777,500.00	4,777,500.00
25001001/22020306 Printing of Security Documents	2,940,000.00	2,750,000.00	2,770,000.00	2,770,000.00	20,000.00+	2,770,000.00	3,745,000.00
25001001/22020309 Uniforms & Other Clothing	1,000,000.00						
25001001/22020314 Provision of Service Materials		6,505,000.00	6,522,840.00	6,522,840.00	17,840.00+		
25001001/22020316 Purchase of Veterinary Drugs / Vaccines		1,485,000.00	1,500,000.00	1,500,000.00	15,000.00+		
25001001/22020501 Local Training (Regular)		1,485,000.00	1,500,000.00	1,500,000.00	15,000.00+	500,000.00	500,000.00
25001001/22020503 Contribution to Training Fund	13,800,000.00						
25001001/22020505 Local Training (Seminar Conf. & Workshop)		6,065,000.00	6,075,000.00	6,075,000.00	10,000.00+	4,075,000.00	4,075,000.00
25001001/22020509 Automation of IPSAS Accounting Document		980,000.00	1,000,000.00	1,000,000.00	20,000.00+	4,000,000.00	4,000,000.00
25001001/22020601 Support towards Security Enhancement		65,990,000.00	66,000,000.00	66,000,000.00	10,000.00+		
25001001/22020602 Office Rent	1,400,000.00	1,490,000.00	1,500,000.00	1,500,000.00	10,000.00+	1,500,000.00	1,500,000.00
25001001/22020604 Security Vote (Including Operations)	63,550,000.00	13,990,000.00	14,000,000.00	14,000,000.00	10,000.00+	18,918,000.00	18,918,000.00
25001001/22020606 Physical Security	27,775,000.00	134,985,000.00	135,000,000.00	135,000,000.00	15,000.00+	60,000,000.00	60,000,000.00
25001001/22020611 5% Incentives for Revenue Officers		3,500,000.00	3,518,440.00	3,518,440.00	18,440.00+	1,018,440.00	1,018,440.00
25001001/22020701 Financial Consulting	4,580,000.00	5,974,000.00	6,000,000.00	6,000,000.00	26,000.00+	5,000,000.00	5,000,000.00
25001001/22020702 Engagement of LGA's IPSAS Budgeting Consultant	1,900,000.00	3,970,000.00	4,000,000.00	4,000,000.00	30,000.00+		
25001001/22020712 Fixed Assets Register Valuation and Tagnation	4,945,000.00					10,518,941.00	10,518,941.00
25001001/22020801 Motor Vehicle Fuel Cost		850,000.00	870,000.00	870,000.00	20,000.00+	870,000.00	870,000.00
25001001/22020803 Plant /Generator Fuel Cost		1,980,000.00	1,992,000.00	1,992,000.00	12,000.00+	1,992,000.00	1,992,000.00
25001001/22020901 1% Administrative Charges	380,000.00	3,500,000.00	3,514,978.00	3,514,978.00	14,978.00+	298,774.00	298,774.00
25001001/22021001 Refreshment & Meals	6,864,125.00	18,240,000.00	18,254,000.00	18,254,000.00	14,000.00+	3,240,000.00	3,240,000.00
25001001/22021002 Honorarium & Sitting Allowance	4,052,917.00	11,226,000.00	11,240,000.00	11,240,000.00	14,000.00+	6,240,000.00	6,240,000.00
25001001/22021003 Publicity & Advertisements	3,980,000.00	23,070,000.00	23,080,000.00	23,080,000.00	10,000.00+	5,080,000.00	5,080,000.00
25001001/22021007 Welfare Packages		6,951,000.00	7,000,000.00	7,000,000.00	49,000.00+	5,000,000.00	5,000,000.00
25001001/22021008 Subscription To Professional Bodies	3,960,000.00						
25001001/22021012 Mobilization/Advocacy		1,430,000.00	1,454,000.00	1,454,000.00	24,000.00+	454,000.00	454,000.00
25001001/22021014 Annual Budget Expenses and Administration	5,300,000.00	11,991,000.00	12,010,000.00	12,010,000.00	19,000.00+	5,010,000.00	5,010,000.00
25001001/22021021 Local Cultural Festival	11,950,000.00	21,970,000.00	22,000,000.00	22,000,000.00	30,000.00+		

***Schedule of Detailed Recurrent Expenditure – Cont'd***

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/22021030 LFTAS Administration & Management		9,975,000.00	10,000,000.00	10,000,000.00	25,000.00+		
25001001/22021031 Rehabilitation of People with Disability		1,905,000.00	1,920,000.00	1,920,000.00	15,000.00+	1,920,000.00	1,920,000.00
25001001/22021034 Benefit to Elected/Appointed Officials	16,355,000.00	26,100,000.00	26,124,367.00	26,124,367.00	24,367.00+	46,124,367.00	46,124,367.00
25001001/22021035 Local Government Election	17,300,000.00						
25001001/22021036 Committees & Commissions Expenses		9,964,000.00	10,000,000.00	10,000,000.00	36,000.00+		
25001001/22021040 Final Accounts and Budget Preparation Expenses		7,900,000.00	8,000,000.00	8,000,000.00	100,000.00+		
25001001/22021056 Trade Fair Exhibition and Show	1,800,000.00	1,900,000.00	2,000,000.00	2,000,000.00	100,000.00+	2,700,000.00	2,700,000.00
25001001/22021057 Control of Animal Diseases		6,421,800.00	6,452,500.00	6,452,500.00	30,700.00+	1,452,500.00	1,452,500.00
25001001/22021064 Promotion of Animal Feed Production		1,000,000.00	1,020,000.00	1,020,000.00	20,000.00+	1,020,000.00	1,020,000.00
25001001/22021000 Monitoring and Evaluation	2,940,000.00	1,700,000.00	1,764,000.00	1,764,000.00	64,000.00+	4,764,000.00	4,764,000.00
25001001/22021076 Retirement Bond Redemption Fund	8,000,000.00						
25001001/22021077 Local Govt Reforms - Human Resources - ICT Phase II	4,885,000.00	4,900,000.00	5,000,000.00	5,000,000.00	100,000.00+	5,000,000.00	5,000,000.00
25001001/22021078 Statistical Data Collection General		1,770,000.00	1,810,000.00	1,810,000.00	40,000.00+	810,000.00	810,000.00
25001001/22040109 Grant to Communities/NGO's	9,520,000.00	9,500,000.00	9,600,000.00	9,600,000.00	100,000.00+	9,600,000.00	9,600,000.00
<b>Sub Total Overhead Cost</b>	<b>340,534,655.32</b>	<b>542,226,800.00</b>	<b>543,488,825.00</b>	<b>543,488,825.00</b>	<b>1,262,025.00+</b>	<b>279,872,722.00</b>	<b>280,847,722.00</b>
<b>Total Recurrent Expenditure</b>	<b>652,014,500.06</b>	<b>828,818,110.86</b>	<b>830,160,137.00</b>	<b>876,898,319.00</b>	<b>48,080,208.14+</b>	<b>581,384,599.00</b>	<b>582,359,599.00</b>
<b>15001001 - DEPARTMENT OF AGRIC AND NATURAL RESOURCE</b>							
15001001/22021055 Tree Planting Campaign		1,633,000.00	1,775,250.00	1,775,250.00	142,250.00+	775,250.00	775,250.00
15001001/22021063 Promotion of Agric Prod. Preserva. packaging & Processing		250,000.00	260,000.00	260,000.00	10,000.00+	260,000.00	260,000.00
<b>Sub Total Overhead Cost</b>		<b>1,883,000.00</b>	<b>2,035,250.00</b>	<b>2,035,250.00</b>	<b>152,250.00+</b>	<b>1,035,250.00</b>	<b>1,035,250.00</b>
<b>Total Recurrent Expenditure</b>		<b>1,883,000.00</b>	<b>2,035,250.00</b>	<b>2,035,250.00</b>	<b>152,250.00+</b>	<b>1,035,250.00</b>	<b>1,035,250.00</b>
<b>34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE</b>							
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	8,095,500.00	4,060,000.00	4,577,000.00	4,577,000.00	517,000.00+	3,577,000.00	3,577,000.00
34001001/22020403 Maintenance of Office Building Residential Qtrs.	1,866,000.00	1,930,000.00	2,400,000.00	2,400,000.00	470,000.00+	2,400,000.00	2,400,000.00
34001001/22020405 Maintenance of Plants & Generators		2,136,000.00	2,219,600.00	2,219,600.00	83,600.00+	219,600.00	219,600.00
34001001/22020406 Other maintenance Services	4,822,000.00	8,762,000.00	8,783,800.00	8,783,800.00	21,800.00+	3,783,800.00	3,783,800.00
34001001/22020416 Upkeep of Offices / Cleaning Services	3,500,000.00	4,966,000.00	5,523,500.00	5,523,500.00	557,500.00+	3,523,500.00	3,523,500.00
34001001/22020501 Local Training	2,200,000.00						
34001001/22020605 Cleaning & Fumigation Services	2,800,000.00	11,550,000.00	12,000,000.00	12,000,000.00	450,000.00+	1,480,000.00	1,480,000.00
34001001/22020801 Motor Vehicle Fuel Cost	1,900,000.00						
34001001/22020803 Plant /Generator Fuel Cost	1,836,000.00						
34001001/22021030 Miscellaneous Expenses	30,050,000.00						
<b>Sub Total Overhead Cost</b>	<b>57,069,500.00</b>	<b>33,404,000.00</b>	<b>35,503,900.00</b>	<b>35,503,900.00</b>	<b>2,099,900.00+</b>	<b>14,983,900.00</b>	<b>14,983,900.00</b>
<b>Total Recurrent Expenditure</b>	<b>57,069,500.00</b>	<b>33,404,000.00</b>	<b>35,503,900.00</b>	<b>35,503,900.00</b>	<b>2,099,900.00+</b>	<b>14,983,900.00</b>	<b>14,983,900.00</b>
<b>17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT</b>							
17001001/22020205 Water Rates	1,295,000.00	1,500,000.00	1,538,400.00	1,538,400.00	38,400.00+	1,538,400.00	1,538,400.00
17001001/22020310 Teaching aids/ Instruction Materials	5,955,000.00						
17001001/22020503 1% Local Government Training Fund Contribution		6,263,875.50	6,310,325.00	6,310,325.00	46,449.50+	14,310,325.00	14,310,325.00
17001001/22020504 Sustenance of Mass Literacy Prog.		3,150,000.00	3,196,000.00	3,196,000.00	46,000.00+	3,196,000.00	3,196,000.00
17001001/22021009 Sporting Activities	6,983,000.00						

***Schedule of Detailed Recurrent Expenditure – Cont'd***

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
17001001/22021018 Women and Youth Empowerment programme		11,955,000.00	12,000,000.00	12,000,000.00	45,000.00+	15,000,000.00	15,000,000.00
17001001/22021020 Scholarship and Bursary Award	5,200,000.00	37,950,000.00	38,000,000.00	38,000,000.00	50,000.00+	5,000,000.00	5,000,000.00
17001001/22021021 Special Days/Celebrations	211,000.00	23,650,000.00	23,677,000.00	23,677,000.00	27,000.00+	4,000,000.00	4,000,000.00
17001001/22021025 Supplementary Support to NYSC	2,925,000.00	3,233,622.00	3,250,000.00	3,250,000.00	16,378.00+	3,250,000.00	3,250,000.00
17001001/22021030 Miscellaneous Expenses	2,021,000.00	2,010,000.00	2,025,000.00	2,025,000.00	15,000.00+	2,025,000.00	2,025,000.00
17001001/22021035 Logistics for General Election		34,984,500.00	35,000,000.00	35,000,000.00	15,500.00+	25,000,000.00	25,000,000.00
17001001/22021044 Purchase of Skills Acquisition Materials		5,544,688.60	5,690,000.00	5,690,000.00	145,311.40+	5,690,000.00	5,690,000.00
17001001/22021047 Overhead to Primary Education		5,985,000.00	6,000,000.00	6,000,000.00	15,000.00+	6,000,000.00	6,000,000.00
17001001/22021054 Community Management of Acute Malnutrition		2,900,000.00	3,000,000.00	3,000,000.00	100,000.00+	4,166,000.00	4,166,000.00
17001001/22021066 Repatriation of Foster And Destitute		790,000.00	824,000.00	824,000.00	34,000.00+	1,824,000.00	1,824,000.00
17001001/22021067 Poverty Alleviation programme		20,070,000.00	20,090,000.00	20,090,000.00	20,000.00+	10,090,000.00	10,090,000.00
17001001/22021080 Infant and Young Child Feeding (IYCF)		6,000,000.00	6,000,000.00	6,000,000.00		3,000,000.00	3,000,000.00
<b>Sub Total Overhead Cost</b>	<b>24,590,000.00</b>	<b>165,986,686.10</b>	<b>166,600,725.00</b>	<b>166,600,725.00</b>	<b>614,038.90+</b>	<b>104,089,725.00</b>	<b>104,089,725.00</b>
<b>Total Recurrent Expenditure</b>	<b>24,590,000.00</b>	<b>165,986,686.10</b>	<b>166,600,725.00</b>	<b>166,600,725.00</b>	<b>614,038.90+</b>	<b>104,089,725.00</b>	<b>104,089,725.00</b>
<b>21001001 - DEPARTMENT OF HEALTH</b>							
21001001/21010101 60% Contribution to PHC Staff		105,487,000.00	105,496,216.00	105,496,216.00	9,216.00+	29,378,465.00	29,378,465.00
<b>Sub Total - Personnel Cost</b>		<b>105,487,000.00</b>	<b>105,496,216.00</b>	<b>105,496,216.00</b>	<b>9,216.00+</b>	<b>29,378,465.00</b>	<b>29,378,465.00</b>
21001001/22020307 Drugs & Medical Supplies	6,130,000.00	36,543,000.00	36,750,000.00	36,750,000.00	207,000.00+	8,750,000.00	8,750,000.00
21001001/22020314 Provision of Service Materials		12,180,000.00	12,260,000.00	22,260,001.00	10,080,001.00+	7,260,000.00	7,260,000.00
21001001/22021004 Medical Expenses	2,665,000.00	7,415,000.00	7,450,000.00	7,450,000.00	35,000.00+	750,000.00	750,000.00
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services	2,950,000.00						
21001001/22021026 HIV Intervention Fund		1,500,000.00	1,620,000.00	1,620,000.00	120,000.00+	1,620,000.00	1,620,000.00
21001001/22021027 Immunization Plus Days (IPDs)		19,800,000.00	20,000,000.00	20,000,000.00	200,000.00+	5,670,000.00	5,670,000.00
21001001/22021028 TBL & Leprosy Control	18,600,000.00						
21001001/22021052 Overhead Cost payment to Hospitals		3,600,000.00	3,679,303.00	3,679,303.00	79,303.00+	18,679,301.00	18,679,301.00
21001001/22021057 Disease Surveillance		4,180,000.00	4,210,000.00	4,210,000.00	30,000.00+	1,210,000.00	1,210,000.00
21001001/22021074 Health Services - Committee Allowances	5,740,000.00						
<b>Sub Total Overhead Cost</b>	<b>36,085,000.00</b>	<b>85,218,000.00</b>	<b>85,969,303.00</b>	<b>95,969,304.00</b>	<b>10,751,304.00+</b>	<b>43,939,301.00</b>	<b>43,939,301.00</b>
<b>Total Recurrent Expenditure</b>	<b>36,085,000.00</b>	<b>190,705,000.00</b>	<b>191,465,519.00</b>	<b>201,465,520.00</b>	<b>10,760,520.00+</b>	<b>73,317,766.00</b>	<b>73,317,766.00</b>
<b>MANDATORY DEDUCTIONS</b>							
17001001/21000000 Contribution to Primary Education Fund - Basic Salary	316,257,747.25	465,513,000.00	465,547,420.00	465,547,420.00	34,420.00+	405,576,712.00	405,576,712.00
<b>Total</b>	<b>316,257,747.25</b>	<b>465,513,000.00</b>	<b>465,547,420.00</b>	<b>465,547,420.00</b>	<b>34,420.00+</b>	<b>405,576,712.00</b>	<b>405,576,712.00</b>
<b>SOCIAL BENEFITS</b>							
<b>25001001 - DEPARTMENT OF ADMIN AND FINANCE</b>							
25001001/22010101 Govt 10% Contribution to Pension Scheme		41,335,671.87	137,183,412.00	137,183,412.00	95,847,740.13+	86,664,470.00	86,664,470.00
25001001/22010102 Pension				37,993,451.00	37,993,451.00+		
25001001/22010103 Retirement/Death Gratuity			814,480.00	814,480.00	814,480.00+	11,814,480.00	11,814,480.00
25001001/22010105 Pension Sinking Fund		26,486,956.52		37,993,451.00	11,506,494.48+		
<b>Total</b>		<b>67,822,628.39</b>	<b>137,997,892.00</b>	<b>213,984,794.00</b>	<b>146,162,165.61+</b>	<b>98,478,950.00</b>	<b>98,478,950.00</b>

**SCHEDULE OF DETAILED CAPITAL RECEIPTS**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>DOMESTIC GRANTS</b>							
<b>FOREIGN GRANTS</b>							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
25001001/14010001 Transfer from CRF	873,340,013.30	323,451,274.09	762,176,213.00	762,176,213.00	438,724,938.91-	283,563,324.00	69,805,657.00
<b>Total</b>	<b>873,340,013.30</b>	<b>323,451,274.09</b>	<b>762,176,213.00</b>	<b>762,176,213.00</b>	<b>438,724,938.91-</b>	<b>283,563,324.00</b>	<b>69,805,657.00</b>
<b>MISCELLANEOUS</b>							
25001001/14020203 Paris Club Debt Recovery				248,078,804.00	248,078,804.00-		
<b>Total</b>				<b>248,078,804.00</b>	<b>248,078,804.00-</b>		
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
<b>Grand Total</b>	<b>873,340,013.30</b>	<b>323,451,274.09</b>	<b>762,176,213.00</b>	<b>1,010,255,017.00</b>	<b>686,803,742.91-</b>	<b>283,563,324.00</b>	<b>69,805,657.00</b>

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

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
	₦	₦	₦	₦	₦	₦	₦
<b>15001001 - AGRIC AND NATURAL RESOURCES DEPT.</b>							
15001001/23020105/01000023 Construction/Provision of Bore Holes	33,717,946.00						
15001001/23010127/01000025 Procurement of Ox - Drawn Plough			6,500,000.00	6,500,000.00	6,500,000.00+		
15001001/23030112/01000032 Rehabilitation/Repair Agricultural facilities	10,000,000.00						
15001001/23030121/01000033 Rehabilitation/Repair Office Building	122,650,962.83			60,000,000.00	60,000,000.00+		
15001001/23020113/01000035 Construction of Modern Slaughter Slab at K/Kogi	5,000,000.00						
15001001/23010127/01000036 Purchase of Mini Tractor	3,600,000.00						
15001001/23050101/01000037 SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00+	3,150,000.00	3,307,500.00
<b>Total</b>	<b>174,968,908.83</b>		<b>9,500,000.00</b>	<b>69,500,000.00</b>	<b>69,500,000.00+</b>	<b>3,150,000.00</b>	<b>3,307,500.00</b>
<b>34001001 - WORKS AND INFRASTRUCTURE</b>							
34001001/23020118/06000024 Construction/Provision of Markets/ parks	9,744,199.44						
34001001/23020104/06000025 Construction/Provision of Town Hall at Ikara	86,000,000.00						
34001001/23020101/06000028 Conversion of Chalk Industry to SIECOM Office	12,627,885.57						
34001001/23020118/06000030 Construction/Provision of Infrastructure	59,582,683.31			75,987,102.00	75,987,102.00+		
34001001/23020124/06000031 Construction of 30 No. Shops at Kurmin Kogi Market			30,000,000.00	30,000,000.00	30,000,000.00+		
34001001/23020105/10000047 Construction of Borehole		17,000,000.00	31,000,000.00	31,000,000.00	14,000,000.00+		
34001001/23020105/10000054 Construction of Hand Pump Borehole at Ganzama village M			6,000,000.00	6,000,000.00	6,000,000.00+		
34001001/23020105/10000055 Support for Water Sanitation and Hygiene Program			3,000,000.00	3,000,000.00	3,000,000.00+	3,000,000.00	3,000,000.00
34001001/23020103/13000051 Construction / Provision of office Building				22,000,000.00	22,000,000.00+		
34001001/23020103/14000063 Provision of Rural Electricity across Ikara LGA	44,976,021.20						
34001001/23030102/14000067 Repairs of vandalized portion of electricity along Tashan Da	2,450,000.00						
34001001/23020103/14000070 Construct of Electrification Substation & Transformer Anguwa		1,410,223.63	1,570,000.00	1,570,000.00	159,776.37+		
34001001/23020103/14000071 Construct of Electrification substation and 33 KVA Tran Saya		9,455,112.81	10,000,000.00	10,000,000.00	544,887.19+	40,000,000.00	
34001001/23020123/14000072 Installation of Solar Street Light at Local Government Secret		18,000,000.00	24,000,000.00	24,000,000.00	6,000,000.00+		
34001001/23020103/14000073 Provision for Solar Home System		9,000,000.00	12,750,000.00	12,750,000.00	3,750,000.00+		
34001001/23010119/14000074 Purchase and Installation of Solar Inverter @ LG Secretariat			9,000,000.00	9,000,000.00	9,000,000.00+		
34001001/23010119/14000075 Purchase of Lighting Equipment			500,000.00	500,000.00	500,000.00+		
34001001/23030102/14000076 Rehabilitation / Replacement of vandalized Electrical Equipment		29,094,561.93	30,500,000.00	30,500,000.00	1,405,438.07+		
34001001/23030113/17000069 Rehabilitation of Road Jangargagri to Agalawa	58,757,077.70						
34001001/23030113/17000070 Rehabilitation of Road Tashan Hassan to Kankanki	11,175,600.00						
34001001/23020114/17000071 Construction of Kuya Road	31,287,797.23						
34001001/23030113/17000072 Rehabilitation of Road Saya Saya to Pala	32,327,235.80						
34001001/23030113/17000073 Rehabilitation of Road Saya Saya to G/Duma	27,808,090.04						
34001001/23020114/17000074 Construction of Road from Tudun Mato to Unguwan Barau	7,994,600.00			82,091,702.00	82,091,702.00+		
34001001/23020114/17000076 Construction of Drainage and box culvert at Yan Borkonu mark	29,583,888.43						
34001001/23030113/17000078 Rehabilitation of Road U/Duka Wambai, Auchan Kwabe Yau	246,839.00						
34001001/23020114/17000082 Filling of Laterite at Gidan Guza to Ungwan Kundi	5,274,900.00						
34001001/23020114/17000083 Filling of Laterite at Dogon Daji to Kawari	2,881,080.00						
34001001/23020114/17000085 Construction of Drainage at Ikara	102,000,000.00						
34001001/23020114/17000086 Beacons and Demarcation of Routes		7,881,091.33	8,000,000.00	8,000,000.00	118,908.67+		
34001001/23020114/17000093 Construction of Drainage and stone pitching from PHC Auchan		15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00+	52,485,667.00	
34001001/23020114/17000094 Construction of Drainages across the LGA		91,723,768.80	94,072,483.00	94,072,483.00	2,348,714.20+		
34001001/23030113/17000097 Rehabilitation of 6km Feeder Road from Police Station to Sab		10,000,000.00	30,000,000.00	30,000,000.00	20,000,000.00+		



***Schedule of Detailed Capital Expenditure by Organisation by Programme/Projects – Cont'd***

		Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2018	2019	2019	2019	2019	Budget 2020	Budget 2021
		₦	₦	₦	₦	₦	₦	₦
34001001/23030113/17000098	Rehabilitation of Existing Road from Ikara to Saya-Saya		6,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00+		
34001001/23030113/17000099	Rehabilitation of Road Jangargari to Agalawa		12,000,000.00	30,000,000.00	30,000,000.00	18,000,000.00+	50,000,000.00	
<b>Total</b>		<b>524,717,897.72</b>	<b>226,564,758.50</b>	<b>350,392,483.00</b>	<b>530,471,287.00</b>	<b>303,906,528.50+</b>	<b>145,485,667.00</b>	<b>3,000,000.00</b>
<b>17001001 - EDUCATION AND SOCIAL DEVELOPMENT</b>								
17001001/23020107/05000076	Construction / Provision of Public schools	65,632,530.75						
17001001/23010124/05000078	Purchase of teaching/Learning Aids	15,000,000.00						
17001001/23020114/05000080	Construction of Feeder Road from Cooperative School to Auhan	49,958,066.00						
17001001/23020107/05000087	Construction of 1 Block of 2 Classrooms with office store a			10,000,000.00	10,000,000.00	10,000,000.00+		
17001001/23020107/05000088	Construct of 1Blk of 3Crooms with office store VIP Toilets			15,000,000.00	15,000,000.00	15,000,000.00+		
17001001/23020107/05000089	Constr of 2No Blocks of 4Crooms with office Store & VIP Toilet		10,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00+		
17001001/23020107/05000090	Constr of Additional 1 Block of 2 C/rooms with office store VIP		5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00+		
17001001/23020107/05000091	Constr of Additional 1 Block of 2No Classrooms with office		1,752,418.58	8,000,000.00	8,000,000.00	6,247,581.42+		
17001001/23020107/05000092	Construction of Additional 1Block of 2 Classrooms with office		1,669,375.10	8,000,000.00	8,000,000.00	6,330,624.90+		
17001001/23020107/05000093	Construction of Additional 2 Block of 4 C/rooms with office		11,669,375.10	18,000,000.00	18,000,000.00	6,330,624.90+		
17001001/23020107/05000094	Construction of one Block of Two Classrooms with office Store		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+		
17001001/23020107/05000095	Construct of one Block of Two Classrooms with office Store		1,669,375.10	8,000,000.00	8,000,000.00	6,330,624.90+		
17001001/23020107/05000096	General Renovation and Repairs of One Block of 2 Classroom		3,000,000.00	6,000,000.00	6,000,000.00	3,000,000.00+		
17001001/23030106/05000097	Renovation of One Block of Two Classroom at GSS Paki			3,000,000.00	3,000,000.00	3,000,000.00+		
17001001/23010124/05000098	Purchase of Teaching / Learning Aid Equipment		16,000,000.00	20,000,000.00	20,000,000.00	4,000,000.00+	10,000,000.00	10,000,000.00
17001001/23020107/05000099	Supply of School Furniture at LGEA Primary School Yelwan			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
17001001/23020107/05000100	Supply of School Furniture at UBE Primary School Kwakwa			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
17001001/23020107/05000101	Supply of School Furniture to LEA Primary School Anguwan K			2,000,000.00	2,000,000.00	2,000,000.00+		
17001001/23020107/05000102	Supply of School Furniture to LEA Primary School Gidan Kota			4,000,000.00	4,000,000.00	4,000,000.00+		
17001001/23020107/05000103	Supply of School furniture to LEA Primary School Kurmin Kogi			6,000,000.00	6,000,000.00	6,000,000.00+		
17001001/23020107/05000104	Supply of School furniture to LEA Primary School Nabai Kuya			4,000,000.00	4,000,000.00	4,000,000.00+		
17001001/23020107/05000105	Supply of School Furniture's to LEA Primary School Anguwan			3,000,000.00	3,000,000.00	3,000,000.00+		
17001001/23020107/05000106	Provision for Vocational and Skills Development		5,650,000.00	17,000,000.00	17,000,000.00	11,350,000.00+		
<b>Total</b>		<b>130,590,596.75</b>	<b>61,410,543.88</b>	<b>174,000,000.00</b>	<b>174,000,000.00</b>	<b>112,589,456.12+</b>	<b>14,000,000.00</b>	<b>14,000,000.00</b>
<b>21001001 - HEALTH DEPARTMENT</b>								
21001001/23030105/04000036	Renovation of PHC Centre at Allah Gaba	790,955.00						
21001001/23020106/04000037	Contribution to Primary Health Care Agency		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00+	10,000,000.00	10,000,000.00
21001001/23020106/04000049	Construction of Health Clinic with Fence at Tsamiya Jamfala			20,000,000.00	20,000,000.00	20,000,000.00+		
21001001/23020106/04000050	Fencing of PHC Centres across the LGA			5,000,000.00	5,000,000.00	5,000,000.00+		
21001001/23020106/04000051	Fencing of Primary Schools across the LGA			20,000,000.00	20,000,000.00	20,000,000.00+		
21001001/23050101/04000052	Food and Nutrition Programme			3,000,000.00	3,000,000.00	3,000,000.00+		
21001001/23040105/04000053	Refuse Evacuation and Waste Management		20,000,000.00	33,000,000.00	33,000,000.00	13,000,000.00+		
<b>Total</b>		<b>790,955.00</b>	<b>25,000,000.00</b>	<b>91,000,000.00</b>	<b>91,000,000.00</b>	<b>66,000,000.00+</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
<b>25001001 - DEPT OF ADMIN &amp;FINANCE</b>								
25001001/23010124/05000076	Purchase of classroom furniture's	6,000,000.00						
25001001/23010104/13000002	Purchase of Motor Vehicles		1,200,000.00	20,000,000.00	20,000,000.00	18,800,000.00+	15,000,000.00	15,000,000.00
25001001/23030121/13000005	Renovation/Furnishing of Offices LG Staff Quarters / Chairman		5,739,523.84	67,000,000.00	67,000,000.00	61,260,476.16+		

***Schedule of Detailed Capital Expenditure by Organisation by Programme/Projects – Cont'd***

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget 2020	Budget 2021
	₦	₦	₦	₦	₦	₦	₦
25001001/23030111/13000006 General Rehabilitation and Repairs of Township Stadium at Ikara						71,429,500.00	
25001001/23010104/13000020 Purchase Of Computers			2,640,889.00	2,640,889.00	2,640,889.00+	1,498,807.00	1,498,807.00
25001001/23010112/13000022 Purchase of Residential Furniture		1,239,782.50	3,000,000.00	3,000,000.00	1,760,217.50+	3,000,000.00	3,000,000.00
25001001/23010104/13000026 Purchase of motor vehicles / motorcycles	23,271,655.00			8,000,000.00	8,000,000.00+		
25001001/23010123/13000029 Purchase of Equipment for mini fire service station	13,000,000.00						
25001001/23050102/13000033 Purchase of Information Equipment		280,000.00	7,300,000.00	7,300,000.00	7,020,000.00+		
25001001/23030101/13000034 Renovation of Residential Building		2,016,665.37	10,000,000.00	10,000,000.00	7,983,334.63+		
25001001/23020105/13000036 purchase of water pumping machines			8,000,000.00	8,000,000.00	8,000,000.00+		
25001001/23050101/13000037 Settlement of Capital Liabilities			38,999,350.00	38,999,350.00	38,999,350.00+	19,999,350.00	19,999,350.00
25001001/23050103/13000038 Monitoring and Evaluation			4,400,000.00	4,400,000.00	4,400,000.00+		
<b>Total</b>	<b>42,271,655.00</b>	<b>10,475,971.71</b>	<b>161,340,239.00</b>	<b>169,340,239.00</b>	<b>158,864,267.29+</b>	<b>110,927,657.00</b>	<b>39,498,157.00</b>

**PART 2**

**EXTRACT OF THE**

**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT**

**ON THE ACCOUNTS OF IKARA LOCAL GOVERNMENT**

**SUBMITTED TO:**

**KADUNA STATE HOUSE OF ASSEMBLY**

## **PROFILE OF ELECTED OFFICIALS**

Hon. Ibrahim Salihu Sadiq	Executive Chairman
Hon. Umar Abdullahi	Councilor Ikara
Hon. Hamisu Umar	Councilor Kuya
Hon. Auwal Isiyaku	Councilor Jamfalan
Hon. Ayuba Jibril	Councilor Pala
Hon. Sani Isah	Councilor Auchan
Hon. Musa Umar	Councilor Rumi
Hon. Kabiru Haruna	Councilor Paki
Hon. Yakubu Isiya	Councilor Saya-Saya
Hon. Mohd Yusuf Ghali	Councilor Saulawa
Hon. Muktar Musa	Conuncilor Kurmin Kogi

## **MANAGEMENT STAFF**

Hon. Halliru Lawal Paki	Local Government Secretary
Maisalati Shehu	Director Admin & Finance
Uba Shawai	Director Agric & Natural Resources
Shehu Idris	Director Education & Social Development
Isiyaku Sani Anchau	Director Works and Housing
Bashir Idris	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.

**CASH FLOW STATEMENT**

**RECEIPTS:**

Total receipts during the year amounted to two billion, one hundred and thirty million, twenty-three thousand, eight hundred and ninety-four naira, fifty-seven kobo (N2,130,023,894.57) only. This is made up of the following:

Statutory Allocation	-	N1,693,873,644.53	79.53%
Value Added Tax	-	N220,667,026.72	10.36%
Independent Revenue	-	N38,969,433.20	1.82%
Below the Line Receipts	-	<u>N176,493,790.12</u>	<u>8.29%</u>
<b>Total</b>	<b>=</b>	<b><u>N2,130,023,894.57</u></b>	<b><u>100%</u></b>

From the above presentation, statutory allocation and value added tax both from the federation account constitute 89.89% of the total receipts, while independent revenue on the other hand contributed only 1.82% of total receipts. Despite the minimal contribution of N38,969,026.72 by internally generated revenue, the Local Government has made an excellent performance in this regard and it surpassed its revenue budget of N29,593,637.00

**PAYMENTS:**

The total payments during the year amounted to two billion, two hundred and fifty-four million and seventy-seven thousand, four hundred and eighty-nine naira, fifty-six kobo (N2,254,077,489.56) only. This is broken down as follows:

Recurrent Expenditure	-	N1,930,626,215.47	85.65%
Capital Expenditure	-	<u>N323,451,274.09</u>	<u>14.35%</u>
<b>Total</b>	<b>=</b>	<b><u>N2,254,077,489.56</u></b>	<b><u>100%</u></b>

The above presentation shows that recurrent expenditure took 85.65% of total expenditure, while capital expenditure took the remaining 14.35%. This is not a good ratio compared to last year (N873,340,013.30) and this year (N323,451,274.09), a negative variance of N549,888,739.21. Efforts should be made to improve on this so as to reduce the infrastructure deficits being suffered at the grass roots.

**STATEMENT OF ASSETS AND LIABILITIES**

**TREASURIES AND BANKS:**

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

Unity Bank Plc. Main Account No. 0024693099	-	N6,558,835.15
Unity Bank Capital Account No. 0024693116	-	N6,556,835.15
Unity Bank Recurrent Account No. 002469309	-	N1,881,836.47
<b>Total</b>	<b>=</b>	<b><u>N14,999,506.77</u></b>

These balances have been verified and certified by me.

**INVESTMENTS:**

The book value of the Local Government's investments stood at N11,837,500.00. Unfortunately, these investments are in moribund companies. The value of investments in these liquidated companies should be written off the books of accounts of the Local Government and alternative investments in more profitable companies should be made for the rainy day.

**ADVANCES**

All advances have been retired.

**DEPOSITS:**

All deposits have been remitted to the appropriate third parties.



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

## **PART 3**

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

## IKARA LOCAL GOVERNMENT

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

#### SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT

MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	155,401,908.89	49,939,831.27	23,939,783.54	81,522,294.08
FEBRUARY	145,499,270.46	39,621,363.71	14,784,049.12	91,093,857.63
MARCH	146,681,015.46	40,188,961.76	32,882,213.07	73,609,840.63
APRIL	151,500,094.50	53,711,759.58	24,717,153.54	73,071,181.38
MAY	146,973,764.42	50,307,860.43	9,211,483.26	87,454,420.73
JUNE	161,677,086.22	43,025,244.57	8,751,483.26	109,900,358.39
JULY	175,649,099.68	63,205,132.82	15,372,989.13	97,070,977.73
AUGUST	171,223,158.61	65,609,684.58	14,570,815.21	91,042,658.82
SEPTEMBER	172,537,007.70	74,543,234.61	22,202,074.45	75,791,698.64
OCTOBER	167,452,094.08	92,093,244.03	19,900,264.02	55,458,586.03
NOVEMBER	165,326,330.63	89,900,229.62	43,336,549.11	32,089,551.90
DECEMBER	154,619,865.81	98,105,476.06	23,006,539.84	33,507,849.91
<b>TOTAL</b>	<b>1,914,540,696.46</b>	<b>760,252,023.04</b>	<b>252,675,397.55</b>	<b>901,613,275.87</b>



*Ikara Local Government of Kaduna State*

MONTHS	STATUTORY	VAT	SHARE OF EXC GAIN	EXCESS BANK	SHARE OF GOODS VALUE CONSIDER	ADDITIONAL FUND	SHARE OF FOREX	SOLID MINERALS	FINAL PARIS CLUB	10% SHARE OF IGR	TOTAL
	ALLOCATION		DIFFERENCE	CHARGES		FROM NNPC	EQUALISATION				
JANUARY	136,102,313.96	19,054,146.10	245,444.83								155,401,904.89
FEBRUARY	124,146,147.45	18,907,560.56	163,467.82	2,282,094.63							145,499,270.46
MARCH	117,883,771.24	17,170,786.90	211,661.91	1,128,467.44			10,286,327.97				146,681,015.46
APRIL	111,138,645.83	18,987,345.80	161,505.01		13,443,380.70	2,444,251.04	3,198,411.01	2,126,555.11			151,500,094.50
MAY	127,810,605.38	18,966,588.90	196,552.14								146,973,746.42
JUNE	143,055,118.04	18,333,675.89	288,292.29								161,677,086.22
JULY	156,422,671.21	18,967,368.80	259,059.67								175,649,099.68
AUGUST	152,402,727.06	18,567,894.30	252,537.25								171,223,158.61
SEPTEMBER	153,441,023.32	18,345,869.67	257,074.36	493,040.35							172,537,007.70
OCTOBER	149,319,140.51	17,897,345.90	235,607.67								167,452,094.08
NOVEMBER	147,259,460.37	17,789,456.90	277,413.36								165,326,330.63
DECEMBER	122,791,216.82	17,678,987.00	195,131.50				13,954,530.49				154,619,865.81
<b>TOTAL</b>	<b>1,641,772,841.19</b>	<b>220,667,026.72</b>	<b>2,743,747.81</b>	<b>3,903,602.42</b>	<b>13,443,380.70</b>	<b>2,444,251.04</b>	<b>27,439,269.47</b>	<b>2,126,555.11</b>		<b>0.00</b>	<b>1,914,540,674.46</b>

From the table above, the sum of one billion, nine hundred and fourteen million five hundred and forty thousand, six hundred and ninety-six naira forty-six kobo (N1,914,540,696.46) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of seven hundred and sixty million, two hundred and fifty-two thousand, and twenty-three naira, and four kobo (N760,252,023.04) only went to statutory deductions, two hundred and fifty-two million, six hundred and seventy-five thousand, three hundred and ninety-seven naira, fifty-five kobo (N252,675,397.55) only went to other deduction while the remaining balance of nine hundred and one million, six hundred and thirty thousand, two hundred and seventy-five naira, eighty-seven kobo (N901,613,275.87) only was remitted to the Local Government.

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

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

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



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