

Annual Report

31st December, 2019



Report of the Auditor-General

for Local Governments on the Accounts of the
23 Local Government Councils of
Kaduna State

For the Year ended 31st December, 2019





His Excellency

Mal. Nasir Ahmad el-Rufa'i, OFR

Executive Governor, Kaduna State.



Her Excellency

Dr. Hadiza S. Balarabe

Deputy Governor, Kaduna State.



Hon. Yusuf Ibrahim Zailani

Speaker,
Kaduna State House of Assembly.



Atiku Musa, FCNA

Auditor-General

For Local Governments, Kaduna State.

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**THE REPORT OF THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF
THE TWENTY-THREE (23) LOCAL GOVERNMENT COUNCILS OF KADUNA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2019.**



FIVE-YEAR CONSOLIDATED FINANCIAL SUMMARY

RECEIPTS

DESCRIPTION	2019	2018	2017	2016	2015
	N	N	N	N	N
Opening Balance	3,743,992,202.06				
STATUTORY ALLOCATION	44,793,217,096.52	43,177,312,794.40	33,559,648,943.50	26,321,104,726.20	34,272,928,498.70
VALUE ADDED TAX	9,551,794,329.34	9,143,346,480.50	9,012,101,235.23	6,921,539,132.65	7,229,788,133.80
INDEPENDENT REVENUE	127,336,814.41	142,918,134.97	268,381,534.91	256,438,722.36	443,028,314.63
BELOW THE LINE RECEIPTS	2,333,790,168.67	2,268,606,185.37	4,719,013,720.57	2,346,362,569.79	2,617,082,185.66
TOTAL RECEIPTS	60,550,130,611.00	54,732,183,595.10	47,559,145,434.10	35,845,455,150.80	44,562,827,132.79

PAYMENTS

DESCRIPTION	2019	2018	2017	2016	2015
	N	N	N	N	N
RECURRENT	44,760,166,055.62	40,010,444,306.60	41,095,433,960.49	29,716,225,859.50	40,349,211,471.70
CAPITAL	14,742,592,952.27	13,184,807,213.70	6,648,111,808.09	5,366,244,585.35	3,204,947,296.35
TOTAL PAYMENTS	59,502,759,007.87	53,195,251,520.30	47,743,545,768.58	35,132,470,444.80	43,554,158,768.05
Closing Balance	1,047,371,603.13				



SUBMISSION OF REPORTS

I am pleased to inform the house that the Deputy Directors of Finance and Supply in the Twenty-Three (23) Local Governments have dramatically improved by forwarding their financial statements for audit in good time. I pray that this spirit is sustained. Kaduna State Government commenced the transition from IPSAS (Cash Basis) to IPSAS (Accrual Basis) with effect from 1st January, 2016 but the Local Governments are yet to commence. I am once more calling on the house to intervene on this matter so that the Local Governments and the State Government may start operating at the same level.

CONSOLIDATED CASH FLOW STATEMENT RECEIPTS

The consolidated receipts by the Local Governments during the year under review amounted to fifty-six billion, eight hundred and six million, one hundred and thirty-eight thousand, four hundred and eight Naira, ninety-four kobo (N56,806,138,408.94) only. This is broken down as follows:

Statutory allocation	-	N44,793,217,096.52	78.95%
Value added tax	-	N9,551,794,329.34	16.82%
Independent revenue	-	N127,336,814.41	00.22%
Below the line receipts	-	N2,333,790,168.67	04.11%
Total	=	<u>N56,806,138,408.94</u>	<u>100%</u>

From the above analysis, statutory allocation and value added tax, both from the federation account sum up to N54,345,011,425.86 which represents 95.67% of total receipts. Independent revenue on the other hand amounted to N127,336,814.41, representing 0.26% of the total receipts. This means the Local Governments are yet to improve their internally generated revenue capabilities thereby solely depending on the federation account for survival. In fact the internally generated revenue has been dwindling progressively over the years. From N142,918,134.97 last year, it has declined to N127,336,814.41 this year. This has resulted in a net fall of N15,581,320.56.

As reported last year, my findings revealed that the revenue consultants do not have sufficient POS machines that will cover the entire Local Government area, thereby leading to loss of revenue from daily sources. Apart from insufficient POS machines, the little collections are seldom remitted to the Local Governments by the Accountant-General. In fact in most Local Governments not a single remittance is made to them during the year.

The House is therefore, called upon to intervene in this respect. This call has become pertinent considering the fact that internal revenue effort is one of the indices for sharing revenue by the Federation Account Allocation Committee (FAAC).

PAYMENTS

Total payments during the year amounted to fifty-nine billion, five hundred and two million, seven hundred and fifty-nine thousand, and seven Naira, eighty-seven kobo (N59,502,759,007.87) only. This is made up of:

Recurrent Expenditure	-	N44,760,166,055.62	75.20%
Capital Expenditure	-	N14,742,592,952.27	24.80%
	=	<u>N59,502,759,007.87</u>	<u>100%</u>



The above shows that recurrent expenditure took 75.20% of the resources applied, leaving only 24.80% for infrastructure. With the infrastructure deficit being suffered in all the Local Governments, more resources need to be channelled into infrastructure. This can only be achieved if the internally generated revenue is improved and overheads stream lined. Note that the payments are in excess of the receipts by N2,696,620,598.93. This deficit was financed by the surplus balance of N3,743,992,202.06 from the preceding year.

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES.

INVESTMENTS

As at the end of this financial year 2019, the book value of the Local Governments' investments still stands at N287,422,077.40 just as in the preceding year. No dividends accrued during the year and in fact, most of the investments are in moribund companies. The value of the dead companies' shares should be written off the books so as to reflect the fair market value of the investments. Also, there is need to inject some blue chips into the investment portfolio that could guarantee some dividends.

ADVANCES

Some of the Local Governments have developed lukewarm attitude towards the retirement of advances. From outstanding advances of N8,503,668.00 last year, unretired advances have increased to N11,704,630.00 this year. This is an aberration because most of the advances are for purchases and repairs which should have been retired long time ago. Meanwhile, the advance holders should be reminded to retire them or recovery should commence from their salaries and/or terminal benefits.

DEPOSITS

It is gratifying to note that all deposits have been remitted. This spirit should be maintained.

OUTSTANDING QUERIES FOR THE YEAR ENDED 31ST DECEMBER, 2018

i. UNRETIRED ADVANCES

Advances to the tune of eight million, five hundred and three thousand, six hundred and sixty-eight Naira (N8,503,668.00) remained unretired in Kauru Local Government. The advances should be retired, otherwise immediate recovery should commence from the beneficiaries.

ii. MISSING PAYMENT VOUCHERS

Payment vouchers to the tune of two hundred and fifteen million, five hundred and ninety-eight thousand, eight hundred and sixty-seven Naira, seventy kobo (N215,598,867.70) were not presented for audit inspection. These vouchers should be made available for my inspection; otherwise, signatories to the accounts including the Chairman should be surcharged for spending public funds without supporting documents. The details are shown below:



Giwa Local Government	N560,000.00
Jema'a Local Government	N500,000.00
Kaduna North Local Government	N2,706,677.00
Kaduna South Local Government	N109,720,699.00
Kagarko Local Government	N28,230,341.70
Makarfi Local Government	N7,256,350.00
Total	= <u>N148,974,067.70</u>

UNVOUCHED PAYMENTS

Payments to the tune of four million, seven hundred and thirty-four thousand, six hundred Naira (N4,634,600.00) only were made without any supporting documents. Only cheques were drawn and cashed but no vote of charge indicated or particulars of payment indicated.

Properly authorised documents supporting this expenditure should be made available for my verification, otherwise signatories to the accounts, including the Chairman should be surcharged for spending public funds without supporting documents.

The affected Local Governments are

Jema'a Local Government	- N850,600.00
Kaduna South Local Government	- <u>N3,884,000.00</u>
	= <u>N4,734,600.00</u>

PAYMENTS THAT DID NOT UNDERGO PREPAYMENT CHECKS AND PROPER DOCUMENTATION

Payments to the tune of seventy-eight million, eight hundred and thirty-four thousand, three hundred and ninety-four Naira, thirty-eight kobo (N78,834,394.38) only did not undergo prepayment checks and full documentation. If this is not checked, losses could be suffered by the Local Governments. Unless proper documentation is done, these payments cannot be admitted as a proper charge on public funds. The following Local Governments are affected.

Jema'a Local Government	- N597,000.00
Kagarko Local Government	- <u>N78,237,394.38</u>
Total	= <u>N78,834,394.38</u>

OBSERVATIONS FOR THIS FINANCIAL YEAR

I. MISSING PAYMENT VOUCHERS

Payment vouchers to the tune of fifteen million, nine hundred and twenty-two thousand, and fifty-five Naira, forty-four kobo (N15,922,055.44) only were not presented for audit inspection. These vouchers should be made available for my inspection; otherwise, signatories to the accounts including the Chairman should be surcharged for spending public funds without supporting documents. The details are shown below:



Sanga Local Government	N2,243,750.00
Sabon Gari Local Government	N240,000.00
Kauru Local Government	N4,712,000.00
Makarfi Local Government	N2,565,227.58
Kaduna North Local Government	N6,161,077.86
Total	= <u>N15,922,055.44</u>

UNVOUCHED PAYMENTS

A payment to the tune of one million Naira (N1,000,000.00) only was made without any supporting documents. Only a cheque was drawn and cashed but no vote of charge indicated or particulars of payment indicated.

Properly authorised documents supporting this expenditure should be made available for my verification, otherwise signatories to the accounts, including the Chairman should be surcharged for spending public funds without supporting documents. The affected Local Government is Kaduna North Local Government.

PAYMENTS THAT DID NOT UNDERGO PREPAYMENT CHECKS AND PROPER DOCUMENTATION

Payments to the tune of seventy-two million, six hundred and thirty-nine thousand, nine hundred and seventy-one Naira, and seven kobo (N72,639,971.07) only did not undergo prepayment checks and full documentation. If this is not checked, losses could be suffered by the Local Governments. Unless proper documentation is done, these payments cannot be admitted as a proper charge on public funds. Therefore, I am calling on the honourable house to call the erring Chairmen to order so as to stem their high handedness and show of impunity. The following Local Governments are affected.

Sanga Local Government	-	N3,000,000.00
Soba Local Government	-	N69,639,971.07
Total	=	<u>N72,639,971.07</u>

WORK PAID FOR BUT NOT EXECUTED

The sum of forty-three million, seven hundred and sixty-eight thousand, four hundred and sixteen naira, fifty kobo (N43,768,416.50) only was paid for contracts that were not fully executed. In fact the contractors after collecting funds for the execution of the projects vanished with the money. Despite many entreaties with the Chairmen to get these contractors back to site, nothing has been done on site as at the time of writing this report.

The affected Local Governments are:

Kaduna South Local Government	N11,774,310.60
Zangon Kataf Local Government	N31,988,105.90
Total	<u>N43,768,416.50</u>

The honourable house is called upon to intervene so that these contractors are remobilised to site to execute the work for which they were paid or refund the money back to the respective Local Government Treasuries.



Audit Certificate

RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS OF FINANCE 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 Audit was conducted in compliance with section 79 of the Local Government Law 2003 of Kaduna State of Nigeria and in accordance with 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 statements, statements 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 the twenty-three (23) Local Government Councils of Kaduna State for the year ended 31st December, 2019 subject to comments and observations there in.



Atiku Musa FCNA

Auditor-General

Office of The Auditor-General
Local Governments,
Kaduna State.



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

**BIRNIN GWARI
LOCAL GOVERNMENT**

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE **KADUNA STATE HOUSE OF ASSEMBLY**

PROFILE OF ELECTED OFFICIALS



Hon. Garba Gambo Randagi

Alh. Shamsudeen Adamu

Alh. Aliyu Isa

Alh. Abubakar Aliyu

Alh. Isa Sale

Alh. Yahaya Musa

Alh. Muhammed Munir Mande

Alh. Abdulraman Yusuf

Alh. Adamu Salisu

Alh. Haruna Shuiabu

Alh. Muhammed Basiru

Alh. Muhammed Haruna.

Executive Chairman

Magajin Gari I

Magajin Gari II

Magajin Gari III

Gayam

Randagi

Kazage

Kuyello

Kutemashi

Tabanni

Kakangi

Dogon Dawa

MANAGEMENT STAFF

Alh. Abubakar Muhammed Aliyu

Alh. Haruna Turaki

Alh. Alh. Ayuba M. Yakasai

Alh. Abdullahi M. Ibrahim

Alh. Balarabe Garba

Alh. Bala T. Musa

Alh. Musa Abdulhamid

Local Government Secretary

Director Admin & Finance

Local Government Treasurer

Director Agriculture & Forestry

Director Education & Social Development

Director Works And Infrastructure

Director Primary Health Care



Hon. Garba Gambo Randagi
Executive Chairman



Alh. Abubakar M. Aliyu
Secretary



Alh. Haruna Turaki
Dir. Admin and Finance.



Alh. Ayuba M. Yakasai
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Birnin Gwari Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Birnin Gwari Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive summary of the financial position and operation of the Local Government.



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

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

The Financial Statements of Birnin Gwari Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the government is satisfied that the Financial Statements present fairly, in all material respects, Birnin Gwari Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

A green ink signature of Hon. Garba Gambo Randagi.

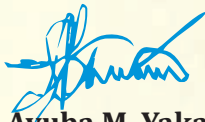
Hon. Garba Gambo Randagi
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Birnin Gwari Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.

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

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



Alh. Ayuba M. Yakasai
DDFS



RECORD KEEPING:

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



CASH FLOW STATEMENTS

RECEIPTS:

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

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

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

PAYMENTS:

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

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

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

TREASURIES AND BANKS:

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

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



These balances have been verified and certified by me.

INVESTMENTS:

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

ADVANCES:

All advances have been retired

DEPOSITS:

All third party deposits have been remitted appropriately.

BIRNIN GWARI LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY
FOR THE PERIOD ENDED 31/12/2019



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

BIRNIN GWARI LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		2,379,877,325.81	2,176,639,743.66
Value Added Tax		497,857,574.37	384,950,087.25
Independent Revenue	1	26,863,093.57	3,082,859.07
BTL Receipts	2	174,325,833.60	74,224,246.75
Total Receipts		3,078,923,827.35	2,638,896,936.73
Payments			
Employee Compensation	3	803,946,517.31	699,153,276.45
Social Benefits	4	273,283,361.72	150,425,762.46
Overhead Cost	5	869,401,037.54	412,846,966.62
Service wide vote		1,905,000.00	4,204,865.70
Below-The-Line Payments	6	174,325,833.60	74,224,246.75
Total Payments		2,122,861,750.17	1,340,855,117.98
Net Cash Flow from Operating Activities		956,062,077.18	1,298,041,818.75
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		45,605,816.00	37,059,774.00
Improvement to Human Health		85,101,645.09	7,801,450.00
Enhancing Skills and Knowledge		232,787,201.29	131,461,359.60
Housing and Urban Development		76,344,921.80	14,500,006.40
Environmental Improvement			56,231,232.67
Water Resources and Rural Development		52,942,249.15	8,427,100.00
Reform of Government and Governance		295,640,517.01	225,402,715.48
Power		253,221,450.64	216,811,630.81
Road		235,628,746.17	221,184,357.69
Net Cash Flow from Investment	7	1,277,272,547.15	918,879,626.65
Cash Flow from Financing Activities:			
Net Surplus(Deficit) for the Year		321,210,469.97	379,162,192.10
Opening Balance		435,632,966.38	56,470,774.28
Closing Balance	8	114,422,496.41	435,632,966.38
Note 1 - Independent Revenue			

Repayments General		26,863,093.57	3,082,859.07
Total		26,863,093.57	3,082,859.07



Note 2 - BTL Receipts				

With holding Taxes due to FIRS		9,413,000.00		
VAT due to FIRS		13,318,431.64		
PAYE Taxes due to State Board of Internal Revenue		13,293,080.06		9,647,583.82
Union Deductions		6,671,850.00		18,416,205.02
Deposits		1,969,900.00		
Loans deduction for Salary Other Deduction for payroll		8,707,405.74		1,338,000.00
10% Contract Retention Fee		2,081,497.00		21,518,944.06
Sigma Pension Deduction		47,513,845.67		
WHT to due BIR		3,533,393.58		3,553,393.58
NULGE Deduction		6,453,399.79		3,118,900.06
MHWU Deductions		9,759,659.03		
Party Deduction		2,045,000.00		
Monthly Repayment by Staff Of LG		6,900,000.00		1,175,265.10
Council Loan Deduction		23,053,526.21		
NULGE Loans		2,603,249.64		3,051,976.00
Motor Vehicle Loan Deduction		1,100,000.00		
Refund of Unclaimed Salary		1,843,111.23		
NUT Deduction				2,597,410.83
NUT Endwell				9,500,000.00
National Housing Fund		8,984,252.24		
Personnel Emolument (PAYG)		5,081,231.77		
AOP Shawn				306,568.28
Total		174,325,833.60		74,224,246.75
Note 3 - Employee Compensation				

Contribution for Primary Teachers Salaries		439,455,010.90		353,967,712.54
Local Government Staff	3A	364,491,506.41		345,185,563.91
Total		803,946,517.31		699,153,276.45
Note 3A - Local Government Staff				

Birnin Gwari Local Govt		364,491,506.41		345,185,563.91
Total		364,491,506.41		345,185,563.91
Note 4 - Social Benefits				

10% Contribution to Pension Fund		227,907,556.71		150,425,762.46
Total		273,283,361.72		150,425,762.46



Note 5 - Overhead Costs			

Transport and Travelling		24,848,067.67	16,547,199.20
Utilities		2,360,000.00	1,656,047.86
Material and Supplies		37,371,710.01	21,282,500.00
Maintenance Services		4,214,000.00	3,139,878.00
Training		27,001,473.63	15,798,522.44
Other Services		340,763,319.76	173,400,663.10
Consulting & Professional Services		7,579,683.15	3,040,000.00
Fuel and Lubricants		531,309.79	740,000.00
Financial Charges		6,304,289.24	5,113,398.00
Miscellaneous Expenses		418,427,184.29	172,128,758.02
Total		869,401,037.54	412,846,966.62
Note 6 - Below the Line Payments			

With-Holding Taxes due to FIRS		9,413,000.00	
VAT due to FIRS		13,318,431.64	
Unions Deductions		13,293,080.06	9,647,583.82
PAYE Deductions Remittances to BIR		6,671,850.00	18,416,205.02
Deposits		1,969,900.00	
Loans deduction for Salary Other Deduction for payroll		8,707,405.74	1,338,000.00
10% Contract Retention Charges		2,081,497.00	21,518,944.06
SIGMA Pension		47,513,845.67	
WHT to due BIR		3,533,393.58	3,553,393.58
NULGE Deduction		6,453,399.79	3,118,900.06
MHWU Deduction		9,759,659.03	
Party Deduction		2,045,000.00	
Monthly Repayment by Staff of LG		6,900,000.00	1,175,265.10
Council Loan Deduction		23,053,526.21	
NULGE Loans		2,603,249.64	3,051,976.00
Motor Vehicle Loan Deduction		1,100,000.00	
Refund of Unclaimed Salary		1,843,111.23	
NUT Deduction			2,597,410.83
NUT Endwell			9,500,000.00
National Housing Fund		8,984,252.24	
Personnel Emolument (PAYG)		5,081,231.77	
AOP Shawn Deduction			306,568.28
Total		174,325,833.60	74,224,246.75



Note 7 - Net Cash From Investing Activities by Location				

Kute-Meshi Ward		58,284,660.86		131,643,239.17
Tabanni Ward		53,454,253.04		35,779,490.00
Randagi/Kungi Ward		67,710,121.47		29,900,844.44
M/Gari I Ward		149,026,159.42		105,821,658.48
M/Gari II Ward		461,557,050.49		299,584,610.51
Magajin III Ward		211,689,142.35		106,155,762.89
Kazage Ward		72,607,305.88		49,026,939.06
Kakangi Ward		50,909,152.29		14,879,695.00
Gayam Ward		51,547,816.00		32,140,000.00
Kuyello Ward		53,557,694.05		66,716,827.90
Dogon Dawa Ward		46,929,191.30		47,230,559.20
Total		1,277,272,547.15		918,879,626.65
Note 8 - Closing Balance				

Main Bank - Unity Bank		22,962.56		275,051,490.30
Capital Expenditure Account - Unity Bank		27,195,688.39		151,062,580.77
Recurrent Exp Acct - Unity Bank		87,203,845.46		9,518,895.31
Sub Total: Cash and Bank		114,422,496.41		435,632,966.38
Total Consolidated Cash & Bank Balances		114,422,496.41		435,632,966.38

BIRNIN GWARI LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	114,422,496.41	435,632,966.38
Sub Total		114,422,496.41	435,632,966.38
Investments and Other Assets			

Investments	9	12,443,217.00	12,443,217.00
Sub Total		12,443,217.00	12,443,217.00
Total Assets		126,865,713.41	448,076,183.38
Public Funds:			

Consolidated Revenue Fund	11	114,422,496.41	435,632,966.38
Capital Development Fund	12		
Other Funds		12,443,217.00	12,443,217.00
Sub - Total: Public Funds		126,865,713.41	448,076,183.38
LIABILITIES:			

Public Funds + Liabilities		126,865,713.41	448,076,183.38
Note 8 - Treasuries and Banks			

Main Bank - Unity Bank		22,962.56	275,051,490.30
Capital Expenditure Account - Unity Bank		27,195,688.39	151,062,580.77
Recurrent Exp Acct - Unity Bank		87,203,845.46	9,518,895.31
Total		114,422,496.41	435,632,966.38
Note 9 - Investments			

Kachia Ginger Company		250,000.00	250,000.00
Ikara Food Processing Company		383,000.00	383,000.00
Urban Development Bank		500,000.00	500,000.00



Flour Mills Ltd - Lagos		1,310,217.00		1,310,217.00
Nigeria Universal Bank		1,000,000.00		1,000,000.00
Makarfi Sugar Industry		1,000,000.00		1,000,000.00
Intercity (Unity) Bank Plc		5,000,000.00		5,000,000.00
NUB Int'l (First Inland) Bank Plc		2,000,000.00		2,000,000.00
Global Bank Plc		500,000.00		500,000.00
Fisrt Atlantic Bank Plc		500,000.00		500,000.00
Total		12,443,217.00		12,443,217.00
Note 10 - Advances				

Note 11 - Consolidated Revenue Fund				

Opening Balance		435,632,966.38		56,470,774.28
Add/(Less) Net Recurent Surplus/(Deficit)		321,210,469.97		379,162,192.10
Closing Balance		114,422,496.41		435,632,966.38

BIRNIN GWARI LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		56,470,774.28	435,632,966.38		152,601,132.00	283,031,834.38		
Add: Recurrent Receipts:								
Statutory Allocation		1,837,726,167.03	2,300,739,751.00	2,071,128,468.00	2,071,128,468.00	229,611,283.00		
Share of VAT		384,950,087.25	497,857,574.37	445,198,864.00	445,198,864.00	52,658,710.37		
Ecological Fund from FAAC		54,023,903.47						
NNPC Refunds			6,405,414.39			6,405,414.39		
Refund From Paris Club		274,611,554.19						
Statutory Allocation From State Government				72,455,580.00	72,455,580.00	72,455,580.00		
Exchange Rate Difference		10,278,118.97	3,848,715.93			3,848,715.93		
Share Of Forex Equalization			44,618,762.48			44,618,762.48		
Excess Bank Charges			5,425,411.64			5,425,411.64		
Share Of Good & Value Consideration			18,839,270.37			18,839,270.37		
Sub Total: Statutory Allocation		2,561,589,830.91	2,877,734,900.18	2,588,782,912.00	2,588,782,912.00	288,951,988.18		
Direct Taxes	15			17,366,174.00	17,366,174.00	17,366,174.00		
Licenses	16			150,000.00	150,000.00	150,000.00		
Rates	17			13,863,908.00	13,863,908.00	13,863,908.00		
Fees	18			16,170,223.00	16,170,223.00	16,170,223.00		
Fines	19			500,000.00	500,000.00	500,000.00		
Earnings	21			7,450,320.00	7,450,320.00	7,450,320.00		
Repayments	24	3,082,859.07	26,863,093.57			26,863,093.57		
Sub-Total: Independent Revenue		3,082,859.07	26,863,093.57	55,500,625.00	55,500,625.00	28,637,531.43		
Below The Line Receipts	29	74,224,246.75	174,325,833.60			174,325,833.60		
Total Recurrent Receipts		2,638,896,936.73	3,078,923,827.35	2,644,283,537.00	2,644,283,537.00	434,640,290.35		
Total Funds Available		2,695,367,711.01	3,514,556,793.73	2,644,283,537.00	2,796,884,669.00	717,672,124.73		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	699,153,276.45	803,946,517.31	804,229,254.00	804,229,254.00	282,736.69	844,440,715.00	886,662,751.00
Social Benefits		150,425,762.46	273,283,361.72	122,322,582.00	274,923,714.00	1,640,352.28	128,438,711.00	134,860,646.00
Overhead Cost	31	412,846,966.62	869,401,037.54	873,986,422.00	873,986,422.00	4,585,384.46	917,685,740.00	963,570,023.00
Servicewide Vote		4,204,865.70	1,905,000.00	2,000,000.00	2,000,000.00	95,000.00	2,100,000.00	2,205,000.00
BTL Payments	32	74,224,246.75	174,325,833.60			174,325,833.60		
Total Recurrent Payments		1,340,855,117.98	2,122,861,750.17	1,802,538,258.00	1,955,139,390.00	167,722,360.17	1,892,665,166.00	1,987,298,420.00
Net Recurrent Funds before Transfers		1,354,512,593.03	1,391,695,043.56	841,745,279.00	841,745,279.00	549,949,764.56	1,892,665,166.00	1,987,298,420.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15	1,500,005,945.00	1,500,163,445.00
Total Appropriations/Tranfers		918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15	1,500,005,945.00	1,500,163,445.00
Closing Balance		435,632,966.38	114,422,496.41			114,422,496.41	3,392,671,111.00	3,487,461,865.00
Note 16 - Licenses								

Radio/Television Station License				150,000.00	150,000.00	150,000.00		
Total				150,000.00	150,000.00	150,000.00		



Note 17 - Rates								

Shops And Kiosk Rates				2,204,027.00	2,204,027.00	2,204,027.00		
Land use Charges (Private and Commercial Property)				11,659,881.00	11,659,881.00	11,659,881.00		
Total				13,863,908.00	13,863,908.00	13,863,908.00		
Note 18 - Fees								

Naming Of Street Registration Fees				250,000.00	250,000.00	250,000.00		
Fee Structure For Outdoor Installation And Advert				2,500,000.00	2,500,000.00	2,500,000.00		
Right Of Occupancy In Local Government Areas				3,000,000.00	3,000,000.00	3,000,000.00		
Marriage Birth And Registration Fees				1,500,000.00	1,500,000.00	1,500,000.00		
On And Off Liquor Fees				350,000.00	350,000.00	350,000.00		
Slaughter Slab Fees				650,000.00	650,000.00	650,000.00		
Merriment And Road Closure Levies				300,000.00	300,000.00	300,000.00		
Public Convenience Sewage And Refuse Disposal Fee				250,000.00	250,000.00	250,000.00		
Fee Structure For Masts				3,870,223.00	3,870,223.00	3,870,223.00		
Other Levies And Fees				3,500,000.00	3,500,000.00	3,500,000.00		
Total				16,170,223.00	16,170,223.00	16,170,223.00		
Note 19 - Fines								

Fine on Obstruction/Wrong Parking Charges				500,000.00	500,000.00	500,000.00		
Total				500,000.00	500,000.00	500,000.00		
Note 20 - Sales								

Note 21 - Earnings								

Earning from Motor Park				7,450,320.00	7,450,320.00	7,450,320.00		
Total				7,450,320.00	7,450,320.00	7,450,320.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 24 - Repayment								

Refunds		3,082,859.07	26,863,093.57			26,863,093.57		
Total		3,082,859.07	26,863,093.57			26,863,093.57		
Note 25 - Investment Income								



Note 26 - Interest								

Note 27 - Miscellaneous								

Note 29 - BTL Receipts								

With holding Taxes due to FIRS			9,413,000.00			9,413,000.00		
VAT due to FIRS			13,318,431.64			13,318,431.64		
PAYE Taxes due to State Board of Internal Revenue		9,647,583.82	13,293,080.06			13,293,080.06		
Union Deductions		18,416,205.02	6,671,850.00			6,671,850.00		
Deposits			1,969,900.00			1,969,900.00		
Loans deduction for Salary Other Deduction for payroll		1,338,000.00	8,707,405.74			8,707,405.74		
10% Contract Retention Fee		21,518,944.06	2,081,497.00			2,081,497.00		
Sigma Pension Deduction			47,513,845.67			47,513,845.67		
WHT to due BIR		3,553,393.58	3,533,393.58			3,533,393.58		
NULGE Deduction		3,118,900.06	6,453,399.79			6,453,399.79		
MHWU Deductions			9,759,659.03			9,759,659.03		
Party Deduction			2,045,000.00			2,045,000.00		
Monthly Repayment by Staff Of LG		1,175,265.10	6,900,000.00			6,900,000.00		
Council Loan Deduction			23,053,526.21			23,053,526.21		
NULGE Loans		3,051,976.00	2,603,249.64			2,603,249.64		
Motor Vehicle Loan Deduction			1,100,000.00			1,100,000.00		
Refund of Unclaimed Salary			1,843,111.23			1,843,111.23		
NUT Deduction		2,597,410.83						
NUT Endwell		9,500,000.00						
National Housing Fund			8,984,252.24			8,984,252.24		
Personnel Emolument (PAYG)			5,081,231.77			5,081,231.77		
AOP Shawn		306,568.28						
Total		74,224,246.75	174,325,833.60			174,325,833.60		
Note 30 - Salaries Wages & Allowances								

Admin & Finance Department		202,480,572.84	234,697,254.90	234,797,254.00	234,797,254.00	99,999.10	246,537,116.00	258,863,972.00
Department of Primary Health Care		142,704,991.07	129,794,251.51	129,809,917.00	129,809,917.00	15,665.49	136,300,412.00	143,115,433.00
Contribution to Primary Education		353,967,712.54	439,455,010.90	439,622,083.00	439,622,083.00	167,072.10	461,603,187.00	484,683,346.00
Total		699,153,276.45	803,946,517.31	804,229,254.00	804,229,254.00	282,736.69	844,440,715.00	886,662,751.00
Note 31 - Overhead Cost								

Admin & Finance Department		359,976,636.76	720,261,777.55	722,567,080.00	722,567,080.00	2,305,302.45	758,695,432.00	796,630,202.00
Department of Agriculture & Forestry		200,000.00	3,450,000.00	3,715,000.00	3,715,000.00	265,000.00	3,900,750.00	4,095,787.00
Department of Works & Infrastructure		12,708,925.86	8,515,453.99	9,046,000.00	9,046,000.00	530,546.01	9,498,300.00	9,973,215.00
Department of Education & Social Dev.		39,961,404.00	101,428,617.63	102,666,850.00	102,666,850.00	1,238,232.37	107,800,192.00	113,190,200.00
Department of Primary Health Care			35,745,188.37	35,991,492.00	35,991,492.00	246,303.63	37,791,066.00	39,680,619.00
Total		412,846,966.62	869,401,037.54	873,986,422.00	873,986,422.00	4,585,384.46	917,685,740.00	963,570,023.00



Note 32 - BTL Payments								

With-Holding Taxes due to FIRS			9,413,000.00			9,413,000.00		
VAT due to FIRS			13,318,431.64			13,318,431.64		
Unions Deductions		9,647,583.82	13,293,080.06			13,293,080.06		
PAYE Deductions Remittances to BIR		18,416,205.02	6,671,850.00			6,671,850.00		
Deposits			1,969,900.00			1,969,900.00		
Loans deduction for Salary Other Deduction for payroll		1,338,000.00	8,707,405.74			8,707,405.74		
10% Contract Retention Charges		21,518,944.06	2,081,497.00			2,081,497.00		
SIGMA Pension			47,513,845.67			47,513,845.67		
WHT to due BIR		3,553,393.58	3,533,393.58			3,533,393.58		
NULGE Deduction		3,118,900.06	6,453,399.79			6,453,399.79		
MHWU Deduction			9,759,659.03			9,759,659.03		
Party Deduction			2,045,000.00			2,045,000.00		
Monthly Repayment by Staff of LG		1,175,265.10	6,900,000.00			6,900,000.00		
Council Loan Deduction			23,053,526.21			23,053,526.21		
NULGE Loans		3,051,976.00	2,603,249.64			2,603,249.64		
Motor Vehicle Loan Deduction			1,100,000.00			1,100,000.00		
Refund of Unclaimed Salary			1,843,111.23			1,843,111.23		
NUT Deduction		2,597,410.83						
NUT Endwell		9,500,000.00						
National Housing Fund			8,984,252.24			8,984,252.24		
Personnel Emolument (PAYG)			5,081,231.77			5,081,231.77		
AOP Shawn Deduction		306,568.28						
Total		74,224,246.75	174,325,833.60			174,325,833.60		

BIRNIN GWARI LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				80,000,000.00	461,047,716.00	461,047,716.00		
Add: Revenue								
Transfer from Consolidated Revenue		918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15	1,500,005,945.00	1,500,163,445.00
Sub Total: Capital Receipts		918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15	1,500,005,945.00	1,500,163,445.00
Total Capital Revenue Available		918,879,626.65	1,277,272,547.15	921,745,279.00	1,302,792,995.00	25,520,447.85	1,500,005,945.00	1,500,163,445.00
Less: Capital Expenditure								
General Public Services	37	225,402,715.48	295,640,517.01	114,721,212.00	308,707,372.00	13,066,854.99	325,890,063.00	326,047,563.00
Economic Affairs	38	316,124,929.81	415,505,965.16	351,662,174.00	419,662,174.00	4,156,208.84	574,371,167.00	574,371,167.00
Housing and Community Development	40	238,089,171.76	248,237,218.60	164,668,446.00	252,668,446.00	4,431,227.40	337,782,504.00	337,782,504.00
Health	41	7,801,450.00	85,101,645.09	87,109,896.00	87,109,896.00	2,008,250.91	66,000,000.00	66,000,000.00
Education	43	131,461,359.60	232,787,201.29	203,583,551.00	234,645,107.00	1,857,905.71	195,962,211.00	195,962,211.00
Total Capital Expenditure		918,879,626.65	1,277,272,547.15	921,745,279.00	1,302,792,995.00	25,520,447.85	1,500,005,945.00	1,500,163,445.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70133 - Other General Services		225,402,715.48	295,640,517.01	114,721,212.00	308,707,372.00	13,066,854.99	325,890,063.00	326,047,563.00
Total		225,402,715.48	295,640,517.01	114,721,212.00	308,707,372.00	13,066,854.99	325,890,063.00	326,047,563.00
Note 38 - Economic Affairs								

70421 - Agriculture		37,059,774.00	45,605,816.00	32,000,000.00	47,000,000.00	1,394,184.00	40,000,000.00	40,000,000.00
70435 - Electricity		279,065,155.81	369,900,149.16	319,662,174.00	372,662,174.00	2,762,024.84	534,371,167.00	534,371,167.00
Total		316,124,929.81	415,505,965.16	351,662,174.00	419,662,174.00	4,156,208.84	574,371,167.00	574,371,167.00
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		4,183,750.00	95,374,839.68	54,000,000.00	97,000,000.00	1,625,160.32	136,000,000.00	136,000,000.00
70660 - Housing and Community Amenities N.E.C		233,905,421.76	152,862,378.92	110,668,446.00	155,668,446.00	2,806,067.08	201,782,504.00	201,782,504.00
Total		238,089,171.76	248,237,218.60	164,668,446.00	252,668,446.00	4,431,227.40	337,782,504.00	337,782,504.00
Note 41 - Health								

70721 - General Medical Services		7,801,450.00	29,900,000.00	29,997,000.00	29,997,000.00	97,000.00	3,000,000.00	3,000,000.00

70731 - General Hospital Services			43,201,895.89	44,112,896.00	44,112,896.00	911,000.11	18,000,000.00	18,000,000.00
70750 - R &D Health			11,999,749.20	13,000,000.00	13,000,000.00	1,000,250.80	45,000,000.00	45,000,000.00
Total		7,801,450.00	85,101,645.09	87,109,896.00	87,109,896.00	2,008,250.91	66,000,000.00	66,000,000.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		131,461,359.60	232,787,201.29	203,583,551.00	234,645,107.00	1,857,905.71	195,962,211.00	195,962,211.00
Total		131,461,359.60	232,787,201.29	203,583,551.00	234,645,107.00	1,857,905.71	195,962,211.00	195,962,211.00
Note 44 - Social Protection								



BIRNIN GWARI LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/21010101 Basic Salary		202,480,572.84	234,697,254.90	234,797,254.00	234,797,254.00	99,999.10	246,537,116.00	258,863,972.00
Sub Total - Personnel Cost		202,480,572.84	234,697,254.90	234,797,254.00	234,797,254.00	99,999.10	246,537,116.00	258,863,972.00
25001001/22020101 Local Travel and Transport - Training		4,602,699.20						
25001001/22020102 Local Travel and Transport - Others		8,213,500.00	15,044,067.67	15,097,400.00	15,097,400.00	53,332.33	15,852,270.00	16,644,883.00
25001001/22020103 International Transport and Travels - Training		1,950,000.00	2,035,000.00	2,100,000.00	2,100,000.00	65,000.00	2,205,000.00	2,315,250.00
25001001/22020106 Duty Tour Allowance - Civil Servants		1,781,000.00	7,549,000.00	7,551,000.00	7,551,000.00	2,000.00	7,928,550.00	8,324,977.00
25001001/22020301 Office Stationeries/Computer Consumables		5,522,000.00	8,006,000.00	8,070,000.00	8,070,000.00	64,000.00	8,473,500.00	8,897,175.00
25001001/22020303 Newspapers			5,945,000.00	6,000,000.00	6,000,000.00	55,000.00	6,300,000.00	6,615,000.00
25001001/22020305 Printing of Non Security Documents		9,427,500.00	12,521,500.01	12,620,000.00	12,620,000.00	98,499.99	13,251,000.00	13,913,550.00
25001001/22020306 Printing of Security Documents		2,305,000.00	3,525,900.00	3,540,000.00	3,540,000.00	14,100.00	3,717,000.00	3,902,850.00
25001001/22020307 Drugs & Medical Supplies			5,633,310.00	5,725,000.00	5,725,000.00	91,690.00	6,011,250.00	6,311,812.00
25001001/22020502 International Training		997,500.00						
25001001/22020503 Contribution to Training Fund		11,452,022.44						
25001001/22020505 Conferences Seminars & Workshops		585,000.00						
25001001/22020508 Engagement Of Lg Ipsas Budget Consultant			3,990,000.00	4,000,000.00	4,000,000.00	10,000.00	4,200,000.00	4,410,000.00
25001001/22020601 Security Services			17,819,080.00	18,000,000.00	18,000,000.00	180,920.00	18,900,000.00	19,845,000.00
25001001/22020604 Security Vote (Including Operations)		4,939,500.00	11,999,000.00	12,000,000.00	12,000,000.00	1,000.00	12,600,000.00	13,230,000.00
25001001/22020605 Up Keeping Of Offices/Cleaning &Fumigation Services			8,299,000.00	8,308,000.00	8,308,000.00	9,000.00	8,723,400.00	9,159,570.00
25001001/22020606 Physical Security		165,286,559.10	302,646,239.76	302,715,610.00	302,715,610.00	69,370.24	317,851,390.00	333,743,960.00
25001001/22020701 Financial Consulting		2,435,000.00	2,980,000.00	3,000,000.00	3,000,000.00	20,000.00	3,150,000.00	3,307,500.00
25001001/22020711 IPSAS Account Documents			2,591,683.15	2,600,500.00	2,600,500.00	8,816.85	2,730,525.00	2,867,051.00
25001001/22020901 Bank Charges (Other Than interest)		2,713,398.00	3,404,289.24	3,480,000.00	3,480,000.00	75,710.76	3,654,000.00	3,836,700.00
25001001/22020902 Insurance for Local Government Property		2,400,000.00	2,900,000.00	3,000,000.00	3,000,000.00	100,000.00	3,150,000.00	3,307,500.00
25001001/22021001 Entertainment and Hospitality		18,640,000.00	48,499,895.38	48,678,592.00	48,678,592.00	178,696.62	51,112,521.00	53,668,147.00
25001001/22021002 Honorarium & Sitting Allowance		2,968,000.00	6,640,000.00	6,650,000.00	6,650,000.00	10,000.00	6,982,500.00	7,331,625.00
25001001/22021003 Publicity Advert & Briefing		3,411,000.00	7,053,478.00	7,103,478.00	7,103,478.00	50,000.00	7,458,651.00	7,831,584.00
25001001/22021009 Sporting Activities			5,650,000.00	5,700,000.00	5,700,000.00	50,000.00	5,985,000.00	6,284,250.00
25001001/22021013 Promotion Service Wide			1,220,000.00	1,270,000.00	1,270,000.00	50,000.00	1,333,500.00	1,400,175.00
25001001/22021014 Annual Budget Expenses and Administration		5,295,000.00	10,995,000.00	11,675,000.00	11,675,000.00	680,000.00	12,258,750.00	12,871,687.00
25001001/22021034 Elected/Appointed Officials Remuneration Package		24,000,698.00	36,586,883.94	36,646,400.00	36,646,400.00	59,516.06	38,478,720.00	40,402,656.00
25001001/22021035 Local Government Elections		34,739,500.00						



25001001/22021071	Contribution To Traditional Office Holders	30,709,760.02	47,931,224.99	48,000,000.00	48,000,000.00	68,775.01	50,400,000.00	52,920,000.00
25001001/22021076	Retirement Bond Redemption Fund	10,414,000.00						
25001001/22021077	Local Government Reform	4,698,000.00	4,884,000.00	5,000,000.00	5,000,000.00	116,000.00	5,250,000.00	5,512,500.00
25001001/22021078	Statistical Data Collection General	490,000.00	1,160,000.00	1,220,000.00	1,220,000.00	60,000.00	1,281,000.00	1,345,050.00
25001001/22021079	Logistics And Implementation		132,752,225.41	132,816,100.00	132,816,100.00	63,874.59	139,456,905.00	146,429,750.00
Sub Total Overhead Cost		359,976,636.76	720,261,777.55	722,567,080.00	722,567,080.00	2,305,302.45	758,695,432.00	796,630,202.00
Total Recurrent Expenditure		562,457,209.60	954,959,032.45	957,364,334.00	957,364,334.00	2,405,301.55	1,005,232,548.00	1,055,494,174.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORES TRY								
15001001/22020105	Fertilizer Transportatation and Handling Charges		220,000.00	225,000.00	225,000.00	5,000.00	236,250.00	248,062.00
15001001/22020315	Purchase of Seeds		1,290,000.00	1,300,000.00	1,300,000.00	10,000.00	1,365,000.00	1,433,250.00
15001001/22020316	Purchase Of Vetenary Drugs /Vaccines		450,000.00	500,000.00	500,000.00	50,000.00	525,000.00	551,250.00
15001001/22021057	Control Animal Deasease		1,100,000.00	1,290,000.00	1,290,000.00	190,000.00	1,354,500.00	1,422,225.00
15001001/22021064	Promotion of Animal Feed Production	200,000.00	390,000.00	400,000.00	400,000.00	10,000.00	420,000.00	441,000.00
Sub Total Overhead Cost		200,000.00	3,450,000.00	3,715,000.00	3,715,000.00	265,000.00	3,900,750.00	4,095,787.00
Total Recurrent Expenditure		200,000.00	3,450,000.00	3,715,000.00	3,715,000.00	265,000.00	3,900,750.00	4,095,787.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								
34001001/22020201	Electricity Charges	1,656,047.86	2,360,000.00	2,400,000.00	2,400,000.00	40,000.00	2,520,000.00	2,646,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	1,814,000.00	2,456,000.00	2,480,000.00	2,480,000.00	24,000.00	2,604,000.00	2,734,200.00
34001001/22020403	Maintenance of Office Building Residential Qtrs	526,478.00	900,000.00	1,000,000.00	1,000,000.00	100,000.00	1,050,000.00	1,102,500.00
34001001/22020406	Other maintenance Services	799,400.00	858,000.00	1,000,000.00	1,000,000.00	142,000.00	1,050,000.00	1,102,500.00
34001001/22020501	Training Staff Dev. And Welfare	90,000.00						
34001001/22020605	Cleaning &Fumigation Services	650,000.00						
34001001/22020801	Motor Vehicle Fuel Cost	200,000.00	500,000.00	600,000.00	600,000.00	100,000.00	630,000.00	661,500.00
34001001/22020802	Other Transport Equipment Fuel Cost		31,309.79	96,000.00	96,000.00	64,690.21	100,800.00	105,840.00
34001001/22021001	Refreshment & Meals	215,000.00						
34001001/22021025	NYSC Allowances	2,928,000.00						
34001001/22021047	Overhead to Primary Education	2,000,000.00						
34001001/22021068	Project Monitoring	1,830,000.00	1,410,144.20	1,470,000.00	1,470,000.00	59,855.80	1,543,500.00	1,620,675.00
Sub Total Overhead Cost		12,708,925.86	8,515,453.99	9,046,000.00	9,046,000.00	530,546.01	9,498,300.00	9,973,215.00
Total Recurrent Expenditure		12,708,925.86	8,515,453.99	9,046,000.00	9,046,000.00	530,546.01	9,498,300.00	9,973,215.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								
17001001/22020302	Books	1,390,000.00						
17001001/22020307	Drugs & Medical Supplies	2,638,000.00						
17001001/22020501	Local Training		6,190,079.71	6,291,000.00	6,291,000.00	100,920.29	6,605,550.00	6,935,827.00
17001001/22020503	Contribution to Training Fund		13,851,393.92	14,000,000.00	14,000,000.00	148,606.08	14,700,000.00	15,435,000.00
17001001/22020504	Sustainable Of Mass Literacy Programme	2,674,000.00	2,970,000.00	3,010,000.00	3,010,000.00	40,000.00	3,160,500.00	3,318,525.00
17001001/22020605	Upkeep of Offices /Cleaning & Fumigation Services	2,356,604.00						
17001001/22020609	Bush Clearing along High ways	168,000.00						
17001001/22020708	Medical Consulting	605,000.00						
17001001/22020802	Other Transport Equipment Fuel Cost	540,000.00						
17001001/22021001	Refreshment & Meals		216,500.00	250,000.00	250,000.00	33,500.00	262,500.00	275,625.00
17001001/22021009	Sporting Activities	5,836,000.00						
17001001/22021018	Women Empowerment Programme		19,889,000.00	19,952,000.00	19,952,000.00	63,000.00	20,949,600.00	21,997,080.00



17001001/22021021	Special Days/Celebrations	4,586,000.00	17,791,300.00	18,050,500.00	18,050,500.00	259,200.00	18,953,025.00	19,900,676.00
17001001/22021025	Supplementary Support Nysc		3,605,500.00	3,743,000.00	3,743,000.00	137,500.00	3,930,150.00	4,126,657.00
17001001/22021042	Scholarship & Award	8,536,000.00	16,241,800.00	16,302,500.00	16,302,500.00	60,700.00	17,117,625.00	17,973,506.00
17001001/22021047	Overhead to Primary Education		3,547,000.00	3,600,000.00	3,600,000.00	53,000.00	3,780,000.00	3,969,000.00
17001001/22021054	Community Management of Acute Malnutrition	4,960,300.00	5,903,000.00	6,052,000.00	6,052,000.00	149,000.00	6,354,600.00	6,672,330.00
17001001/22021056	Trade Fair Exhibition And Show	3,085,000.00	3,810,000.00	3,850,000.00	3,850,000.00	40,000.00	4,042,500.00	4,244,625.00
17001001/22021057	Control of Animal Diseases	250,000.00						
17001001/22021067	Poverty Alleviation Programme		4,260,000.00	4,300,000.00	4,300,000.00	40,000.00	4,515,000.00	4,740,750.00
17001001/22021080	Infant and Young Child feeding (IYCF)	2,336,500.00	3,153,044.00	3,265,850.00	3,265,850.00	112,806.00	3,429,142.00	3,600,599.00
Sub Total Overhead Cost		39,961,404.00	101,428,617.63	102,666,850.00	102,666,850.00	1,238,232.37	107,800,192.00	113,190,200.00
Total Recurrent Expenditure		39,961,404.00	101,428,617.63	102,666,850.00	102,666,850.00	1,238,232.37	107,800,192.00	113,190,200.00
21001001 - PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary	142,704,991.07	129,794,251.51	129,809,917.00	129,809,917.00	15,665.49	136,300,412.00	143,115,433.00
Sub Total - Personnel Cost		142,704,991.07	129,794,251.51	129,809,917.00	129,809,917.00	15,665.49	136,300,412.00	143,115,433.00
21001001/22020708	Medical And Health Consulting		2,008,000.00	2,010,000.00	2,010,000.00	2,000.00	2,110,500.00	2,216,025.00
21001001/22021027	Immunization Plus Days (IPDS)		7,383,623.00	7,500,000.00	7,500,000.00	116,377.00	7,875,000.00	8,268,750.00
21001001/22021047	Overhead Cost Payment To Hospital		19,830,000.00	19,858,992.00	19,858,992.00	28,992.00	20,851,941.00	21,894,538.00
21001001/22021052	Substainance Of PHC Services		6,523,565.37	6,622,500.00	6,622,500.00	98,934.63	6,953,625.00	7,301,306.00
Sub Total Overhead Cost			35,745,188.37	35,991,492.00	35,991,492.00	246,303.63	37,791,066.00	39,680,619.00
Total Recurrent Expenditure		142,704,991.07	165,539,439.88	165,801,409.00	165,801,409.00	261,969.12	174,091,478.00	182,796,052.00
51001001 - TRADITIONAL OFFICE								

61001001 - DOGON DAWA DEVELOPMENT AREA								

61002001 - KUYELLO DEVELOPMENT AREA								

61003001 - RANDAGI DEVELOPMENT AREA								

61004001 - NEW DEVELOPMENT AREA								

MANDATORY DEDUCTIONS								

17001001/21010101	Contribution for Primary Education Funding	353,967,712.54	439,455,010.90	439,622,083.00	439,622,083.00	167,072.10	461,603,187.00	484,683,346.00
Total		353,967,712.54	439,455,010.90	439,622,083.00	439,622,083.00	167,072.10	461,603,187.00	484,683,346.00
SOCIAL BENEFITS								
ADMIN AND FINANCE DEPARTMENT								

25001001/22010102	10% Contribution to Pension Fund	150,425,762.46	227,907,556.71	122,322,582.00	228,808,742.00	901,185.29	128,438,711.00	134,860,646.00
25001001/22010106	Pension Arrears		45,375,805.01		46,114,972.00	739,166.99		
Total		150,425,762.46	273,283,361.72	122,322,582.00	274,923,714.00	1,640,352.28	128,438,711.00	134,860,646.00

BIRNIN GWARI LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010000 Transfer from CRF to CDF		918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15	1,500,005,945.00	1,500,163,445.00
Total		918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15	1,500,005,945.00	1,500,163,445.00
MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		918,879,626.65	1,277,272,547.15	841,745,279.00	841,745,279.00	435,527,268.15	1,500,005,945.00	1,500,163,445.00

BIRNIN GWARI LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								
25001001 - ADMIN AND FINANCE DEPARTMENT								
25001001/23050101/04000002	Contribution To Phc /Free Medical And Surgical Services	7,801,450.00	29,900,000.00	29,997,000.00	29,997,000.00	97,000.00	3,000,000.00	3,000,000.00
25001001/23030101/13000001	Fencing of local government staff quarters	5,500,000.00						
25001001/23020101/13000002	Upgrading of local government secretariat fence at birnin g	19,918,869.50						
25001001/23030121/13000012	Rehabilitation of guest house at kakangi (ongoing)	2,168,995.00						
25001001/23020101/13000027	Construction Of Shopping Complex At B/Gwari (Ongoing)	100,228,708.72					52,303,297.00	52,303,297.00
25001001/23010114/13000034	Purchase of laptop computers	1,800,000.00						
25001001/23010112/13000036	Furnishing of local offices /Budget Department	5,874,850.20						
25001001/23010105/13000037	Purchase of official vehicles	23,738,980.06						
25001001/23010105/13000038	purchase of 406 peugeot for local Govt administrator (faily	2,904,200.00						
25001001/23050101/13000039	Assistance to Community Development Projects	21,631,490.00	20,037,257.30	20,680,000.00	20,680,000.00	642,742.70	27,680,000.00	27,680,000.00
25001001/23050101/13000040	Settlement of capital liabilities	41,636,622.00	31,787,735.58	31,887,104.00	31,887,104.00	99,368.42	40,000,000.00	40,000,000.00
25001001/23020118/13000041	Refund to Kaduna State Govt - Construction of infrastructure		106,440,972.08		106,486,160.00	45,187.92		
25001001/23020101/13000042	Construction of Legislative Chambers/Offices and Furnishing		58,170,300.00		58,500,000.00	329,700.00		
25001001/23010105/13000043	Purchase of Hilux Toyota for Local Govt		10,500,000.00		19,000,000.00	8,500,000.00		
25001001/23020101/13000044	Upgrading of Local Govt Central Store/Stirling Store @ B/Gwa		9,496,200.00		10,000,000.00	503,800.00		
25001001/23020101/13000045	Construction Of Legislatlative Chamber At Birnin Gwari						20,000,000.00	20,000,000.00
25001001/23010101/13000049	Purchase /Acquisition Of Land		2,483,308.85	2,897,342.00	2,897,342.00	414,033.15	150,000,000.00	150,000,000.00
25001001/23010128/13000050	Provision Of Facilities For Security Agencies		29,157,700.00	30,000,000.00	30,000,000.00	842,300.00		
25001001/23010123/13000051	Purchase Of Fire Fitting Truck						10,000,000.00	10,000,000.00
25001001/23010129/13000052	Purchase Of Information Equipments		1,982,375.00	2,000,000.00	2,000,000.00	17,625.00		
25001001/23010113/13000053	Purchase Of Laptop Computers		1,640,000.00	2,000,000.00	2,000,000.00	360,000.00	2,000,000.00	2,000,000.00
25001001/23020118/13000054	Purchase Of Lightening Equipments		500,000.00	500,000.00	500,000.00			
25001001/23010112/13000055	Purchase Of Office Furniture		9,297,389.00	10,208,700.00	10,208,700.00	911,311.00	10,208,700.00	10,208,700.00
25001001/23030118/13000056	Rehabilitation Of Military Base At Dogon Dawa (Ongoing)		2,348,140.00	2,548,066.00	2,548,066.00	199,926.00	2,548,066.00	2,548,066.00
25001001/23030124/13000058	Upgrading Of Market/ Motor Parks						5,000,000.00	5,000,000.00
25001001/23020112/13000059	Upgrading Of Town Hall/Furnishing At Birnin Gwari		8,911,272.00	9,000,000.00	9,000,000.00	88,728.00	3,000,000.00	3,000,000.00
Total		233,204,165.48	322,652,649.81	141,718,212.00	335,704,372.00	13,051,722.19	325,740,063.00	325,740,063.00
15001001 - AGRICULTURE AND FORESTRY DEPARTMENT								
15001001/23020113/01000004	Construction Of Slaughter Slab At Various Locations		14,047,816.00		15,000,000.00	952,184.00	20,000,000.00	20,000,000.00
15001001/23010127/01000005	Purchase Of Irrigation Pumps		9,910,000.00	10,000,000.00	10,000,000.00	90,000.00		
15001001/23010127/01000006	Purchase Of Agric Equipments		21,648,000.00	22,000,000.00	22,000,000.00	352,000.00	20,000,000.00	20,000,000.00
15001001/23010127/01000020	Purchase of agric equipments / inputs	31,140,000.00						
15001001/23020113/01000021	Construction of slaughter slabs	5,919,774.00						
Total		37,059,774.00	45,605,816.00	32,000,000.00	47,000,000.00	1,394,184.00	40,000,000.00	40,000,000.00

34001001 - WORKS AND INFRASTRUCTURE DEPARTMENT								
34001001/23020124/06000006	Upgrading of markets /motor parks	9,699,706.40						
34001001/23020118/06000007	Upgrading of town hall /furnishing	4,800,300.00						
34001001/23030101/06000008	Renovation Of Local Govt Staff Quarters		59,858,801.80	15,579,858.00	60,579,858.00	721,056.20	15,000,000.00	15,000,000.00
34001001/23020101/06000009	Upgrading of ESD & Agric Dept @ Secretariate		16,486,120.00		17,000,000.00	513,880.00		
34001001/23020114/09000006	Construction Of Drainage At Imam Rd (Ongoing)	2,513,231.00					2,592,176.00	2,592,176.00
34001001/23020114/09000007	Constr Of Drainage English Bond At Ubale Welder (Ongoing)	1,754,200.18					2,500,000.00	2,500,000.00
34001001/23020114/09000008	Construction Of Drainage At Babawo Street (Ongoing)						1,122,347.00	1,122,347.00
34001001/23020114/09000000	Constr Of Drainage At Abdullahi Nabara Street (Ongoing)						2,501,125.00	2,501,125.00
34001001/23020114/09000010	Construction Of Drainage At Behind Hajiya House (Ongoing)						1,267,073.00	1,267,073.00
34001001/23020114/09000011	Construction of drainages	51,963,801.49						
34001001/23020105/10000001	Constr/Maint Of Borehole @ Different Locations @ B-Gwari		27,106,502.20	27,500,000.00	27,500,000.00	393,497.80	27,500,000.00	27,500,000.00
34001001/23020105/10000002	Construction Of Earth Dams						30,000,000.00	30,000,000.00
34001001/23020105/10000005	Construction of Borehole @ 11 Wards		25,835,746.95		26,000,000.00	164,253.05		
34001001/23020105/10000031	Construction of borehole across 11 wards	8,427,100.00						
34001001/23050101/13000001	Shawn II Programe		2,887,867.20	3,000,000.00	3,000,000.00	112,132.80	3,150,000.00	3,307,500.00
34001001/23020103/14000002	Electrification Project At Gwanda Mai Gyada Kazage Ward						12,000,000.00	12,000,000.00
34001001/23020103/14000003	Installation Of Solar Street Light At Local Govt Secretariat		28,813,896.09	29,000,000.00	29,000,000.00	186,103.91	24,000,000.00	24,000,000.00
34001001/23020103/14000006	Construction of electrification project sub station at jiba	4,183,750.00						
34001001/23020103/14000007	Installation Of Transformer At Sabon Gari T/Wada B/Gwari		9,559,077.54	10,000,000.00	10,000,000.00	440,922.46	10,000,000.00	10,000,000.00
34001001/23020103/14000008	Maintainance Of Electrification		42,637,994.06	42,880,419.00	42,880,419.00	242,424.94	42,880,419.00	42,880,419.00
34001001/23020103/14000012	Maintainance Of Electr at Farin Ruwa Dogondawa Kuye						4,948,493.00	4,948,493.00
34001001/23020103/14000013	Additional Unit Of Transformer At Secretariate		2,858,169.00	2,958,169.00	2,958,169.00	100,000.00	2,958,169.00	2,958,169.00
34001001/23020103/14000014	Provision For Solar Home System		11,400,911.86	12,750,000.00	12,750,000.00	1,349,088.14		
34001001/23020103/14000015	Purchase And Installation Of Solar Inverter		9,000,000.00	9,000,000.00	9,000,000.00			
34001001/23020114/14000046	Construction Of Sub Station At Jiba Kazage Ward						4,212,000.00	4,212,000.00
34001001/23020114/14000047	Construction Of Sub Station Itc/Tdn At Kungi						2,000,000.00	2,000,000.00
34001001/23020114/14000048	Construction Of Sub Station Itc/Tdn At Dawakin Basa	2,912,725.00					3,000,000.00	3,000,000.00
34001001/23020103/14000068	Installation of transformer at tudun wada sabon gari birnin	9,008,023.75						
34001001/23020103/14000069	Electrification project at ung dangado tabanni ward	14,148,000.00						
34001001/23020103/14000070	Electrification project at gwandara dogon dawa	4,953,834.20						
34001001/23020103/14000071	Electrification project at wusan kutemeshi ward	14,900,145.00						
34001001/23020103/14000072	Electrification project at kanawa kutemeshi ward	19,953,594.38						
34001001/23020103/14000073	Extension of electrification at gwandan mai gyada kazage war	11,691,204.00						
34001001/23020103/14000074	Electrification project at kungi/ukuga randagi ward	29,900,844.44						
34001001/23020103/14000075	Construction Of Feeder Rd At Katakaki Kakangi Ward	6,840,500.00						
34001001/23020103/14000076	Regular Maintainance of Electricity	54,773,429.29						
34001001/23020103/14000077	Construction of solar street light along lagos road to emirs	1,171,331.00						
34001001/23020103/14000079	Maitenance of Electrification (general) @ 11 Wards	36,914,000.00	42,507,050.30		43,000,000.00	492,949.70		
34001001/23010119/14000080	Purchase/Installation of Generator Mikano for LG Secretariat		9,486,160.00		10,000,000.00	513,840.00		
34001001/23020114/17000001	Construction Of Feeder Rd At Birnin Gwari						75,000,000.00	75,000,000.00
34001001/23020114/17000002	Constr Of Semi Bridges At Different Location At B/Gwari		14,679,999.10	15,000,000.00	15,000,000.00	320,000.90	15,000,000.00	15,000,000.00
34001001/23020114/17000023	Construction Of Ashphaltic Rd Phase III At Imam Galadima	55,128,480.40					31,250,002.00	31,250,002.00



34001001/23020114/17000024	Construction of drainage at maganda town (ongoing)						7,500,000.00	7,500,000.00
34001001/23020114/17000027	Construction of bridge at bagoma street (ongoing)	2,537,812.50						
34001001/23020114/17000030	Construction of bridge at danmasani street (ongoing)						1,700,000.00	1,700,000.00
34001001/23020114/17000031	Construction of asphaltic township road phase II at Gss bago	91,175,929.79						
34001001/23020114/17000042	Construction of bridge at rafin sarkin pawa (ongoing)						700.00	700.00
34001001/23020114/17000059	Construction Of Bridge At Rafin Gora Nasarawa (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000068	Construction Of Bridge At Kuyello Street (Ongoing)	2,992,135.00					3,200,000.00	3,200,000.00
34001001/23020114/17000075	Construction Of Feeder Rd At Katakaki Kakangi Ward						15,000,000.00	15,000,000.00
34001001/23020114/17000078	Construction Of Bridge At Ung Saidu (Ongoing)						2,800,000.00	2,800,000.00
34001001/23020114/17000079	Construction Of Bridge At Dogon Sarki (Ongoing)						3,400,000.00	3,400,000.00
34001001/23020114/17000080	Construction Of Bridge At Old Birnin Gwari (Ongoing)						2,712,000.00	2,712,000.00
34001001/23020114/17000081	Construction Of Bridge At Tudun Wada B/Gwari (Ongoing)						3,800,000.00	3,800,000.00
34001001/23020114/17000082	Construction Of Bridge At Ung Dangado (Ongoing)						3,800,000.00	3,800,000.00
34001001/23020114/17000083	Construction Of Bridge At Maro (Ongoing)	1,300,000.00					3,800,000.00	3,800,000.00
34001001/23020114/17000084	Construction Of Drainage At Wake Rd (Ongoing)						750,000.00	750,000.00
34001001/23020114/17000085	Construction Of Drainage At Shuraihu Mohd St (Ongoing)						750,000.00	750,000.00
34001001/23020114/17000086	Construction Of Drainage At Gayam Village (Ongoing)						900,000.00	900,000.00
34001001/23020114/17000087	Construction Of Drainage At Maganda Rd Mg1 (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000088	Construction Of Drainage At Ung Ali Gado (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000089	Construction Of Drainage At Tudun Wada Mg1(Ongoing)						650,000.00	650,000.00
34001001/23020114/17000090	Construction Of Drainage At Randagi Town (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000091	Construction Of Drainage At Danja Mai Burodi (Ongoing)						650,000.00	650,000.00
34001001/23020114/17000092	Construction Of Drainage At Tashan Kadanya (Ongoing)						800,000.00	800,000.00
34001001/23020114/17000093	Construction Of Drainage At Layin Salisu Yaro Bagoma (Ongoing)	1,150,000.00					1,200,000.00	1,200,000.00
34001001/23020114/17000094	Construction Of Township Roads	69,350,000.00	213,097,427.40	213,962,466.00	213,962,466.00	865,038.60		
34001001/23020114/17000095	Construction of bridge across 11 wards	2,030,249.75						
34001001/23020114/17000096	Construction Of Culverts At Various Locations	980,000.00	29,969,311.82	30,000,000.00	30,000,000.00	30,688.18	60,000,000.00	60,000,000.00
34001001/23020114/17000098	Construction Of Ashpalt Rd Phase II At GSS Bagoma-Hayin						41,000,000.00	41,000,000.00
34001001/23020114/17000099	Construction Of Ashpalt Rd Phase I At Birnin Gwari						34,000,000.00	34,000,000.00
34001001/23020114/17000100	Constr Of Ashphaltic Township Rd 5.6Km Phase I At Danyaya Ba						33,409,167.00	33,409,167.00
34001001/23020114/17000101	Construction Of Drainage At Mando Rd B/Gwari		7,851,319.67	8,000,000.00	8,000,000.00	148,680.33	8,000,000.00	8,000,000.00
34001001/23020114/17000102	Construction Of Drainages At Different Location B/Gwari		66,988,879.97	67,699,708.00	67,699,708.00	710,828.03	330,000,000.00	330,000,000.00
Total		517,154,327.57	621,025,234.96	487,330,620.00	628,330,620.00	7,305,385.04	875,303,671.00	875,461,171.00
17001001 - EDUCATION AND SOCIAL DEVELOPMENT DEPT.								
17001001/23020105/04000001	Renovation of PHC at kuyello (ongoing)	1,258,100.00						
17001001/23010122/04000002	Purchase Medical Equipments	8,890,953.40						
17001001/23010122/04000003	Purchase of Mordern dustbins	2,999,800.00						
17001001/23020124/05000004	Purchase / procurement of teaching and learning materials	34,865,324.00						
17001001/23020118/05000009	Construction Of Skill Acquisition Center At Randagi Kuyello						30,000,000.00	30,000,000.00
17001001/23010112/05000010	Purchase Of Furniture For Primary Schools		29,972,477.00	30,000,000.00	30,000,000.00	27,523.00	30,000,000.00	30,000,000.00
17001001/23010124/05000011	Purchase Of Home Economic Materials		9,960,738.40	10,000,000.00	10,000,000.00	39,261.60	10,000,000.00	10,000,000.00
17001001/23010124/05000012	Purchase /Procurement of Teaching Aid/Learning Materials		34,714,506.77	35,000,004.00	35,000,004.00	285,497.23	35,000,004.00	35,000,004.00





17001001/23030106/05000013	Renovation Of L.E.A Primary School At Kanawan Mai Daji						800,000.00	800,000.00
17001001/23030106/05000014	Renovation Of L.E.A Primary School At Kunun Gaiya						5,500,000.00	5,500,000.00
17001001/23030106/05000015	Renovation Of L.E.A Primary School At Masanawa Randagi						1,400,000.00	1,400,000.00
17001001/23030106/05000016	Renovation Of L.E.A Primary School At Takama						2,045,062.00	2,045,062.00
17001001/23030101/05000017	Renovation Of Nysc Quarters At B/Gwari						6,000,000.00	6,000,000.00
17001001/23030106/05000018	Renovation Of Primary Schools At Birnin Gwari 11 Wards			37,500,000.00	37,500,000.00	37,500,000.00	37,500,000.00	37,500,000.00
17001001/23050101/05000019	Provision Of Vacational And Skill Development			4,985,523.00	5,000,000.00	5,000,000.00	14,477.00	
17001001/23020107/05000020	Constr Of 1 Block Of 2 Classroom With Office At B-Gwari 11 W			75,715,992.62	76,129,947.00	76,129,947.00	413,954.38	20,706,805.00
17001001/23030106/05000080	Renovation of L.E.A primary school at kanawa maidaji (ongoing)		547,200.00					
17001001/23020106/05000081	Construction Of 2No Classroom At Chakwarba (Ongoing)		1,199,831.00	1,923,507.50	1,953,600.00	1,953,600.00	30,092.50	1,953,600.00
17001001/23020106/05000083	Renovation of L.E.A primary school at kunun gaiya (ongoing)		1,000,000.00					
17001001/23020106/05000084	Renovation of Primary Schools		48,066,277.02					
17001001/23020106/05000085	construction of block of classrooms at birnin gwari		16,558,400.00					
17001001/23010124/05000086	Purchase of home economic materials and equipments		5,870,200.00					
17001001/23020106/05000087	Renovation of LGEA birnin gwari		4,591,704.18					
17001001/23020106/05000088	Construction Of Auditorium/Laboratory		5,613,570.00	8,000,000.00	8,000,000.00	8,000,000.00		10,000,000.00
17001001/23020106/05000090	Renovation of Primary Schools @ 11 Wards			29,062,156.00		30,061,556.00	999,400.00	
17001001/23010124/05000091	Purchasing of Public Address System @ ESD Dept B/gwari			952,300.00		1,000,000.00	47,700.00	
17001001/23030106/05000092	Construction Of Primary School At Takama & Lacha						5,056,740.00	5,056,740.00
Total			131,461,359.60	232,787,201.29	203,583,551.00	234,645,107.00	1,857,905.71	195,962,211.00
21001001 - PRIMARY HEALTH CARE								
21001001/23010106/04000002	Fencing Of Primary School S At Birnin Gwari						35,000,000.00	35,000,000.00
21001001/23050101/04000003	Food And Nutrition			2,152,474.20	3,000,000.00	3,000,000.00	847,525.80	
21001001/23010107/04000004	Purchase Of health And Medical Equipments			9,847,275.00	10,000,000.00	10,000,000.00	152,725.00	10,000,000.00
21001001/23040105/04000005	Refuse Evacuation/ Waste Management			17,900,000.00	18,000,000.00	18,000,000.00	100,000.00	
21001001/23020106/04000006	Reh /Repairs Of Health Clinics And Furnishing At 11 Wards			20,879,754.89	21,112,896.00	21,112,896.00	233,141.11	18,000,000.00
21001001/23040105/04000007	Purchase Of Modern Dustbin			4,422,141.00	5,000,000.00	5,000,000.00	577,859.00	
Total				55,201,645.09	57,112,896.00	57,112,896.00	1,911,250.91	63,000,000.00
DOGON DAWA DEVELOPMENT AREA								
KUYELLO DEVELOPMENT AREA								
RANDAGI DEVELOPMENT AREA								
Grand Total			918,879,626.65	1,277,272,547.15	921,745,279.00	1,302,792,995.00	25,520,447.85	1,500,005,945.00



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS

ON THE

ACCOUNTS OF

CHIKUN

LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE **KADUNA STATE HOUSE OF ASSEMBLY**



PROFILE OF ELECTED OFFICIALS

Hadiza Ladi Yahuza	IMC Chairman
Hon. Samaila Jaafaru Leeman	Vice Chairman
Hon. Ibrahim Idris	Elected Councilor Kuriga Ward (Speaker)
Hon. Hon. Sunday Barde	Elected Councilor Gwagwada Ward (Majority Leader)
Hon. Ganaka James Kogi	Elected Councilor Sabon Tasha Ward
Hon. Rahila John Bivan	Elected Councilor Narayi Ward (Minority Leader)
Hon. Rahab Yahaya Christopher	Elected Councilor Yelwa Ward
Hon. Peter David Kajang	Elected Councilor Rido Ward
Hon. David Habu	Elected Councilor Sobon Gari Nassarawa Ward
Hon. Hon. Mohammed Yusuf Salisu	Elected Councilor Kunai Ward
Hon. Philip Makama Shehu	Council Secretary

SUPERVISORY COUNCILLORS

Hon Abdulkadir Dauda	Supervisory Councilor for Works & Infrastructure
Hon. Sunday David	Supervisory Councilor for Agric And Forestry
Hon. David Shedrach	Supervisory Councilor for Primary Health Care

TOP MANAGEMENT STAFF

Hajia Amina M. Mecho	Director Admin & Finance
Alh. Bashir Lawal	Local Government Treasurer
Hajia Hauwa Mustapha	Director Agric and Forestry
Alh. Ibrahim Balarabe	Director Works & Infrastructure
Mrs. Deborah Mugu	Director Education And Social Development



Hon. Hadiza Ladi Yahuza
IMC Chairman



Engr Makama Philip
Council Secretary



Hajiya Amina Mecho
Dir. Admin and Finance



Alh. Bashir Lawal
Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Chikun Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Chikun 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 Chikun Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Chikun Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Chikun Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

Hadiza Ladi Yahuza
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Chikun Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.

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

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



Alh. Bashir Lawal
DDFS



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:

During the year, total receipts amounted to three billion, one hundred and fifty million, six hundred and thirteen thousand, one hundred and eighty naira, ninety-four kobo (N3,150,613,180.94) only. This is made up of the following:

Statutory Allocation	-	N2,419,913,893.08
Value Added Tax	-	N595,794,560.03
Independent Revenue	-	N300,000.00
Below the Line Receipts	-	<u>N134,554,727.83</u>
Total	=	<u>N3,150,613,180.94</u>

From the above presentation, statutory allocation and value added tax (VAT) both from the federation account constitute 95.72% of the total receipts. Independent revenue on the other hand, constituted 0.01% of the total revenue. In other words, there is over dependence on the federation account. This is more worrisome that out of a budget of N167,137,507.00 only N300,000.00 was realized which is only 0.18% of the projected revenue. To worsen matters, the consultant that has been engaged to collect revenue for the Local Government is not helping matters. The revenue consultant is not familiar with the revenue sources and inadequate POS machines constitute a barrier to effective revenue generation. Government should look into the possibility of employing Local Government staff for revenue collection.

PAYMENTS:

Total payments during the year amounted to three billion, three hundred and eighty-seven million, three hundred and thirty-one thousand, five hundred and sixty-four naira, eighty-four kobo (N3,387,331,564.84) only. This is made up of:

Recurrent Expenditure	-	N2,652,689,764.24
Capital Expenditure	-	<u>N734,641,800.60</u>
Total	=	<u>N3,387,331,564.84</u>

From the above presentation, recurrent expenditure took 78.31% share of total expenditure leaving 21.69% for capital expenditure. Though there is an improvement this year (N734,641,800.60) compared to last year (N340,073,252.46) the management can still improve on this.

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS:

As at 31st December, 2019, the Local Government had a nil cash balance while the Bank accounts had the sum of one hundred and ten thousand, two hundred and sixty-one naira, eighty-eight kobo (N110,261.88) only. The balances are in the following accounts.



UBA Main Account No.	-	N65,495.69
UBA Capital Account No.	-	<u>N44,766.19</u>
Total	=	<u>N110,261.88</u>

These balances have been verified and certified.

INVESTMENTS

The total book value of the Local Government's investments stood at N20,500,000.00. Most of the companies in this investment portfolio are moribund or have completely collapsed and therefore carrying their values in the book does not reflect the fair position of the investments. The values of the liquidated companies should be written off the books.

ADVANCES

All advances have been retired

DEPOSITS

All third deposits have been remitted appropriately.

CHIKUN LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance	1,758,278.39	236,828,645.78	202,192,925.00	744,821,129.00	507,992,483.22		
RECEIPTS:							
Statutory Allocation	3,069,304,669.97	3,015,758,453.11	3,159,039,744.00	3,159,039,744.00	143,281,290.89		
Internally Generated Revenue		300,000.00	125,817,836.00	125,817,836.00	125,517,836.00		
Transfer from CRF	340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40		
BTL Receipts	52,344,140.50	134,554,727.83			134,554,727.83		
Total Current Year Receipts	3,461,722,062.93	3,885,254,981.54	4,274,664,655.00	4,274,664,655.00	389,409,673.46		
Total Funds Available	3,463,480,341.32	4,122,083,627.32	4,476,857,580.00	5,019,485,784.00	897,402,156.68		
Recurrent Expenditure: Economic Classification							
Employees Compensation	1,533,370,003.31	1,574,905,132.53	1,509,435,737.00	1,588,889,046.00	13,983,913.47	1,626,907,524.00	1,708,252,901.00
Social Benefits	370,004,063.37	114,161,377.13	44,385,232.00	152,663,226.00	38,501,848.87	3,912,633,736.00	6,000,000.00
Overhead Costs	590,786,983.44	827,808,526.75	736,229,536.00	886,106,366.00	58,297,839.25	640,818,685.00	640,818,685.00
Public Debt Charges-Settlement of Liabilities		1,260,000.00	5,000,000.00	5,000,000.00	3,740,000.00	6,000,000.00	6,000,000.00
BTL Payments	52,344,140.50	134,554,727.83			134,554,727.83		
Transfer to Capital Development Fund	340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40		
Total Recurrent Expenditure	2,886,578,443.08	3,387,331,564.84	3,284,857,580.00	3,622,465,713.00	235,134,148.16	6,186,359,945.00	2,361,071,586.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture		7,000,000.00	27,000,000.00	27,000,000.00	20,000,000.00	24,675,000.00	25,908,750.00
04 Improvement to Human Health	1,721,117.00	203,760,960.94	233,500,000.00	233,500,000.00	29,739,039.06	55,650,000.00	58,432,500.00
05 Enhancing Skills and Knowledge	60,297,603.70	62,894,280.71	189,000,000.00	189,000,000.00	126,105,719.29	198,450,000.00	208,372,500.00
06 Housing and Urban Development	2,276,125.00	4,000,000.00	14,000,000.00	14,000,000.00	10,000,000.00	31,500,000.00	33,075,000.00
09 Environmental Improvement	320,025.00	18,200,000.00	10,000,000.00	32,245,696.00	14,045,696.00	15,750,000.00	16,537,500.00
10 Water Resources and Rural Development	31,909,921.00	19,357,947.60	29,000,000.00	29,000,000.00	9,642,052.40	28,350,000.00	29,767,500.00
11 Information Communication & Technology		2,551,840.00	14,000,000.00	14,000,000.00	11,448,160.00	10,500,000.00	11,025,000.00
12 Growing the Private Sector	779,336.00					10,500,000.00	11,025,000.00
13 Reform of Government and Governance	27,685,354.61	119,046,313.48	244,500,000.00	244,500,000.00	125,453,686.52	216,825,000.00	227,666,250.00
14 Power	128,174,866.90	233,166,756.60	129,750,000.00	302,672,417.00	69,505,660.40	145,950,000.00	153,247,500.00
17 Road	86,908,903.25	64,663,701.27	301,250,000.00	311,101,958.00	246,438,256.73	271,950,000.00	285,547,500.00
Total Capital Expenditure by Programme	340,073,252.46	734,641,800.60	1,192,000,000.00	1,397,020,071.00	662,378,270.40	1,010,100,000.00	1,060,605,000.00
Total Expenditure (Budget Size)	3,226,651,695.54	4,121,973,365.44	4,476,857,580.00	5,019,485,784.00	897,512,418.56	7,196,459,945.00	3,421,676,586.00
Budget Surplus/(Deficit)	236,828,645.78	110,261.88			110,261.88	7,196,459,945.00	3,421,676,586.00
Financing of Deficit by Borrowing							
Closing Balance	236,828,645.78	110,261.88			110,261.88	7,196,459,945.00	3,421,676,586.00

CHIKUN LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		2,419,963,893.08	2,514,431,784.56
Value Added Tax		595,794,560.03	554,872,885.41
Independent Revenue	1	300,000.00	
BTL Receipts	2	134,554,727.83	52,344,140.50
Total Receipts		3,150,613,180.94	3,121,648,810.47
Payments			
Compensation of Employees	3	1,574,905,132.53	1,533,370,003.31
Social Benefits	4	114,161,377.13	370,004,063.37
Overhead Cost	5	827,808,526.75	590,786,983.44
Service wide vote		1,260,000.00	
Below-The-Line Payments	6	134,554,727.83	52,344,140.50
Total Payments		2,652,689,764.24	2,546,505,190.62
Net Cash Flow from Operating Activities		497,923,416.70	575,143,619.85
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		7,000,000.00	
Improvement to Human Health		203,760,960.94	1,721,117.00
Enhancing Skills and Knowledge		62,894,280.71	60,297,603.70
Housing and Urban Development		4,000,000.00	2,276,125.00
Environmental Improvement		18,200,000.00	320,025.00
Water Resources and Rural Development		19,357,947.60	31,909,921.00
Information and Communication Technology		2,551,840.00	
Growing the Private Sector			779,336.00
Reform of Government and Governance		119,046,313.48	27,685,354.61
Power		233,166,756.60	128,174,866.90
Road		64,663,701.27	86,908,903.25
Net Cash Flow from Investment	7	734,641,800.60	340,073,252.46
Cash Flow from Financing Activities:			
Net Surplus(Deficit) for the Year		236,718,383.90	235,070,367.39
Opening Balance		236,828,645.78	1,758,278.39
Closing Balance	8	110,261.88	236,828,645.78
Note 1 - Independent Revenue			

Repayments General		300,000.00	
Total		300,000.00	
Note 2 - BTL Receipts			

With holding Taxes due to FIRS		7,451,774.96	6,392,917.59
VAT due to FIRS		14,057,514.99	11,762,410.75
PAYE Taxes due to State Board of Internal Revenue		7,246,138.47	9,002,843.83



Loans deduction for Salary Other Deduction for payroll		19,252,965.00		
Monthly Net Total Salary Control Accounts				100,000.00
10% Contract Retention Fee		3,946,283.94		
SIGMA Pension Deduction		53,877,625.70		50,000.00
WHT due to BIR		150,000.00		
NULGE Local Government Deduction		8,732,168.67		2,104,015.47
MHWU Deduction				185,924.12
Tax Audit Liabilities				12,895,279.29
Staff Biometrics		4,500,000.00		
Sharp - Sharp Loans		9,776,163.31		
Mosque contribution		2,000,000.00		
ALGON Dues		200,000.00		
NUT Remittance				2,670,749.45
NUT Endwell				7,054,000.00
National Housing Fund		3,364,092.79		
AOPSHON				126,000.00
Total		134,554,727.83		52,344,140.50
Note 3 - Compensation of Employees				

Contribution for Primary Teachers Salaries		1,001,715,407.17		1,070,543,245.58
Local Government Staff	3A	573,189,725.36		462,826,757.73
Total		1,574,905,132.53		1,533,370,003.31
Note 3A - Local Government Staff				
Chikun Local Govt		573,189,725.36		462,826,757.73
Total		573,189,725.36		462,826,757.73
Note 4 - Social Benefits				

Contribution to Local Government Pension Fund		111,206,621.13		370,004,063.37
Govt 10% Contribution to Pension Scheme		2,954,756.00		
Total		114,161,377.13		370,004,063.37
Note 5 - Overhead Costs				

Transport and Travelling		16,969,900.00		66,244,767.19
Utilities		7,961,530.84		2,528,706.04
Material and Supplies		20,896,510.58		42,098,625.00
Maintenance Services		15,676,650.00		65,462,608.61
Training		11,888,669.62		37,193,562.06
Other Services		341,214,993.97		132,509,858.00
Consulting & Professional Services				11,630,660.00
Fuel and Lubricants				2,608,200.00
Financial Charges		14,952,610.53		21,939,070.42
Miscellaneous Expenses		393,747,661.21		208,570,926.12
Local Grants and Contributions		4,500,000.00		
Total		827,808,526.75		590,786,983.44



Note 6 - Below the Line Payments			

WHT		7,451,774.96	6,392,917.59
VAT due to FIRS		14,057,514.99	11,762,410.75
PAYE Deductions Remittances to BIR		7,246,138.47	9,002,843.83
Loans deduction for Salary Other Deduction for payroll		19,252,965.00	
Monthly Net Total Salary Control Accounts			100,000.00
10% Contract Retention Fee		3,946,283.94	
SIGMA Pension Deduction		53,877,625.70	50,000.00
WHT due to BIR		150,000.00	
NULGE Deduction		8,732,168.67	2,104,015.47
MHWU Remittances			185,924.12
Tax Audit Liabilities			12,895,279.29
Staff Biometrics		4,500,000.00	
Sharp - Sharp Loans		9,776,163.31	
Mosque contribution		2,000,000.00	
ALGON Dues		200,000.00	
NUT Deduction			2,670,749.45
NUT Endwell			7,054,000.00
National Housing Fund		3,364,092.79	
AOPSHON			126,000.00
Total		134,554,727.83	52,344,140.50
Note 7 - Net Cash From Investing Activities by Location			

Sabon Gari Nassarawa/Trikania Ward		15,861,682.00	
Rido Ward		18,371,693.20	82,142,287.23
Chikun Ward		428,979,790.57	131,226,575.76
Narayi Ward		113,916,003.00	2,276,125.00
Sabon Tasha Ward		15,270,907.20	25,224,066.42
Nassarawa Ward		20,735,244.13	19,006,517.15
Chikun Ward		4,976,720.00	12,695,708.00
Kakau Ward		8,393,947.76	7,925,222.10
Kuriga Ward		11,522,255.00	11,000,000.00
U/Yelwa Ward		13,950,000.00	9,893,877.80
Kujama Dawa Ward		45,134,557.03	23,421,600.00
Gwagwada Ward		37,529,000.71	15,261,273.00
Total		734,641,800.60	340,073,252.46
Note 8 - Closing Balance			

UBA Capital Account		44,766.19	
UBA Main Account		65,495.69	236,828,645.78
Sub Total: Cash and Bank		110,261.88	236,828,645.78
Total Consolidated Cash & Bank Balances		110,261.88	236,828,645.78

CHIKUN LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	110,261.88	236,828,645.78
Sub Total		110,261.88	236,828,645.78
Investments and Other Assets			

Investments	9	20,500,000.00	20,500,000.00
Sub Total		20,500,000.00	20,500,000.00
Total Assets		20,610,261.88	257,328,645.78
Public Funds:			

Consolidated Revenue Fund	11	110,261.88	236,828,645.78
Capital Development Fund	12		
Other Funds		20,500,000.00	20,500,000.00
Sub - Total: Public Funds		20,610,261.88	257,328,645.78
LIABILITIES:			

Public Funds + Liabilities		20,610,261.88	257,328,645.78
Note 8 - Treasuries and Banks			
UBA Capital Account		44,766.19	
UBA Main Account		65,495.69	236,828,645.78
Total		110,261.88	236,828,645.78
Note 9 - Investments			
NUB (First Inland Bank) Plc		6,500,000.00	6,500,000.00
Abuja Urban Development Bank		500,000.00	500,000.00
Intercity Bank Plc (Unity Bank Plc)		9,000,000.00	9,000,000.00
Industrial Development Bank		3,000,000.00	3,000,000.00
Kada Pay Less		1,000,000.00	1,000,000.00
Global Bank Plc		500,000.00	500,000.00
Total		20,500,000.00	20,500,000.00
Note 10 - Advances			
Note 11 - Consolidated Revenue Fund			
Opening Balance		236,828,645.78	1,758,278.39
Add/(Less) Net Recurrent Surplus/(Deficit)		236,718,383.90	235,070,367.39
Closing Balance		110,261.88	236,828,645.78
Note 12 - Capital Development Fund			

CHIKUN LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019
Opening Balance		1,758,278.39	236,828,645.78		337,608,133.00	100,779,487.22
Add: Recurrent Receipts:						
Statutory Allocation		2,415,865,063.98	2,339,452,778.55	2,496,641,151.00	2,496,641,151.00	157,188,372.45
Share of VAT		554,872,885.41	595,794,560.03	575,129,578.00	575,129,578.00	20,664,982.03
Excess Crude		17,414,741.35				
NNPC Refunds			3,482,948.27			3,482,948.27
10% IGR Contribution				87,269,015.00	87,269,015.00	87,269,015.00
Exchange Rate Difference		26,219,051.21	3,909,713.46			3,909,713.46
Solid Minerals			3,030,245.80			3,030,245.80
Share of Forex Equalization		54,932,928.02	45,369,532.87			45,369,532.87
Excess Bank Charges			5,562,458.64			5,562,458.64
Share of Good and Value Consideration			19,156,215.49			19,156,215.49
Sub Total: Statutory Allocation		3,069,304,669.97	3,015,758,453.11	3,159,039,744.00	3,159,039,744.00	143,281,290.89
Direct Taxes	15			7,500,000.00	7,500,000.00	7,500,000.00
Licenses	16			2,500,000.00	2,500,000.00	2,500,000.00
Fees	18			41,587,906.00	41,587,906.00	41,587,906.00
Earnings	21			7,000,000.00	7,000,000.00	7,000,000.00
Rent on Government Land	23			67,229,930.00	67,229,930.00	67,229,930.00
Repayments	24		300,000.00			300,000.00
Sub-Total: Independent Revenue			300,000.00	125,817,836.00	125,817,836.00	125,517,836.00
Below The Line Receipts	29	52,344,140.50	134,554,727.83			134,554,727.83
Total Recurrent Receipts		3,121,648,810.47	3,150,613,180.94	3,284,857,580.00	3,284,857,580.00	134,244,399.06
Total Funds Available		3,123,407,088.86	3,387,441,826.72	3,284,857,580.00	3,622,465,713.00	235,023,886.28
Less Recurrent Payments:						
Salaries Wages and Allowances	30	1,533,370,003.31	1,574,905,132.53	1,509,435,737.00	1,588,889,046.00	13,983,913.47
Social Benefits		370,004,063.37	114,161,377.13	44,385,232.00	152,663,226.00	38,501,848.87
Overhead Cost	31	590,786,983.44	827,808,526.75	736,229,536.00	886,106,366.00	58,297,839.25
Public Debt Charges - Settlement of Liabilities			1,260,000.00	5,000,000.00	5,000,000.00	3,740,000.00
BTL Payments	32	52,344,140.50	134,554,727.83			134,554,727.83
Total Recurrent Payments		2,546,505,190.62	2,652,689,764.24	2,295,050,505.00	2,632,658,638.00	20,031,126.24
Net Recurrent Funds before Transfers		576,901,898.24	734,752,062.48	989,807,075.00	989,807,075.00	255,055,012.52
Appropriations/Transfers:						
Transfer to Capital Dev Fund		340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40
Total Appropriations/Transfers		340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40
Closing Balance		236,828,645.78	110,261.88			110,261.88
Note 16 - Licenses						

Radio/Television Station License				1,000,000.00	1,000,000.00	1,000,000.00
Bicycle/License				1,500,000.00	1,500,000.00	1,500,000.00
Total				2,500,000.00	2,500,000.00	2,500,000.00



Note 17 - Rates						

Shops and Kiosk Rates				5,000,000.00	5,000,000.00	5,000,000.00
Total				5,000,000.00	5,000,000.00	5,000,000.00
Note 18 - Fees						

Naming of Street Registration Fees				2,500,000.00	2,500,000.00	2,500,000.00
Marriage/Divorce Fees				5,000,000.00	5,000,000.00	5,000,000.00
Customary Right of Occupancy Fees				1,000,000.00	1,000,000.00	1,000,000.00
On and Off Liquor Fees				12,087,906.00	12,087,906.00	12,087,906.00
Domestic Animal Fee				2,000,000.00	2,000,000.00	2,000,000.00
Slaughter Slab Fees				1,000,000.00	1,000,000.00	1,000,000.00
Public Convenience Sewage and Refuse Disposal Fees				1,000,000.00	1,000,000.00	1,000,000.00
Fee Structure for Masts				10,000,000.00	10,000,000.00	10,000,000.00
Other Levies and Fees				7,000,000.00	7,000,000.00	7,000,000.00
Total				41,587,906.00	41,587,906.00	41,587,906.00
Note 19 - Fines						

Note 20 - Sales						

Note 21 - Earnings						

Earning from Market				5,000,000.00	5,000,000.00	5,000,000.00
Earning from Motor Park				2,000,000.00	2,000,000.00	2,000,000.00
Total				7,000,000.00	7,000,000.00	7,000,000.00
Note 22 - Rent on Government Property						

Note 23 - Rent on Government Lands						

Rent on Government Property				67,229,930.00	67,229,930.00	67,229,930.00
Total				67,229,930.00	67,229,930.00	67,229,930.00
Note 24 - Repayments						

Refunds			300,000.00			300,000.00
Refunds			300,000.00			300,000.00



Note 25 - Investment Income						

Note 26 - Interest						

Note 27 - Miscellaneous						

Note 29 - BTL Receipts						

With holding Taxes due to FIRS		6,392,917.59	7,451,774.96			7,451,774.96
VAT due to FIRS		11,762,410.75	14,057,514.99			14,057,514.99
PAYE Taxes due to State Board of Internal Revenue		9,002,843.83	7,246,138.47			7,246,138.47
Loans deduction for Salary Other Deduction for payroll			19,252,965.00			19,252,965.00
Monthly Net Total Salary Control Accounts		100,000.00				
10% Contract Retention Fee			3,946,283.94			3,946,283.94
SIGM Pension Deduction		50,000.00	53,877,625.70			53,877,625.70
WHT due to BIR			150,000.00			150,000.00
NULGE Local Government Deduction		2,104,015.47	8,732,168.67			8,732,168.67
MHWU Deduction		185,924.12				
Tax Audit Liabilities		12,895,279.29				
Staff Biometrics			4,500,000.00			4,500,000.00
Sharp - Sharp Loans			9,776,163.31			9,776,163.31
Mosque Contribution			2,000,000.00			2,000,000.00
ALGON Dues			200,000.00			200,000.00
NUT Remittance		2,670,749.45				
NUT Endwell		7,054,000.00				
National Housing Fund			3,364,092.79			3,364,092.79
AOPSHON		126,000.00				
Total		52,344,140.50	134,554,727.83			134,554,727.83
Note 30 - Salaries Wages & Allowances						

Dept of Admin and Finance		217,304,827.45	319,853,509.65	240,412,970.00	319,866,279.00	12,769.35
Department of Primary Health Care		245,521,930.28	253,336,215.71	256,021,476.00	256,021,476.00	2,685,260.29
Contribution to Primary Education		1,070,543,245.58	1,001,715,407.17	1,013,001,291.00	1,013,001,291.00	11,285,883.83
Total		1,533,370,003.31	1,574,905,132.53	1,509,435,737.00	1,588,889,046.00	13,983,913.47
Note 31 - Overhead Cost						

Dept of Admin and Finance		355,756,105.12	672,897,563.72	552,500,000.00	702,376,830.00	29,479,266.28
Department of Agriculture & Forestry		16,980,125.00	8,349,000.00	12,000,000.00	12,000,000.00	3,651,000.00
Department of Works and Infrastructure		69,898,314.65	48,912,852.11	60,500,000.00	60,500,000.00	11,587,147.89
Department of Education & Social Dev.		88,735,115.83	31,420,110.92	39,000,000.00	39,000,000.00	7,579,889.08
Department of Primary Health Care		59,417,322.84	66,229,000.00	72,229,536.00	72,229,536.00	6,000,536.00
Total		590,786,983.44	827,808,526.75	736,229,536.00	886,106,366.00	58,297,839.25

Note 32 - BTL Payments						

WHT		6,392,917.59	7,451,774.96			7,451,774.96
VAT due to FIRS		11,762,410.75	14,057,514.99			14,057,514.99
PAYE Deductions Remittances to BIR		9,002,843.83	7,246,138.47			7,246,138.47
Loans deduction for Salary Other Deduction for payroll			19,252,965.00			19,252,965.00
Monthly Net Total Salary Control Accounts		100,000.00				
10% Contract Retention Fee			3,946,283.94			3,946,283.94
SIGMA Pension Deduction		50,000.00	53,877,625.70			53,877,625.70
WHT due to BIR			150,000.00			150,000.00
NULGE Deduction		2,104,015.47	8,732,168.67			8,732,168.67
MHWU Remittances		185,924.12				
Tax Audit Liabilities		12,895,279.29				
Staff Biometrics			4,500,000.00			4,500,000.00
Sharp - Sharp Loans			9,776,163.31			9,776,163.31
Mosque Contribution			2,000,000.00			2,000,000.00
ALGON Dues			200,000.00			200,000.00
NUT Deduction		2,670,749.45				
NUT Endwell		7,054,000.00				
National Housing Fund			3,364,092.79			3,364,092.79
AOPSHON		126,000.00				
Total		52,344,140.50	134,554,727.83			134,554,727.83



CHIKUN LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				202,192,925.00	407,212,996.00	407,212,996.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	649,733,822.54		
Sub Total: Capital Receipts		340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	649,733,822.54		
Total Capital Funds Available		340,073,252.46	734,641,800.60	1,192,000,000.00	1,397,020,071.00	1,056,946,818.54		
Less: Capital Expenditure								
General Public Services	37	27,685,354.61	126,598,030.08	268,500,000.00	268,500,000.00	240,814,645.39	232,575,000.00	244,203,750.00
Economic Affairs	38	215,863,106.15	306,780,457.87	460,000,000.00	642,774,375.00	426,911,268.85	468,825,000.00	492,266,250.00
Environmental Protection	39	11,489,250.00	23,176,720.00	15,000,000.00	37,245,696.00	25,756,446.00	15,750,000.00	16,537,500.00
Housing and Community Development	40	23,016,821.00	11,431,351.00	26,000,000.00	26,000,000.00	2,983,179.00	38,850,000.00	40,792,500.00
Health	41	1,721,117.00	203,760,960.94	233,500,000.00	233,500,000.00	231,778,883.00	55,650,000.00	58,432,500.00
Education	43	60,297,603.70	62,894,280.71	189,000,000.00	189,000,000.00	128,702,396.30	198,450,000.00	208,372,500.00
Total Capital Expenditure		340,073,252.46	734,641,800.60	1,192,000,000.00	1,397,020,071.00	1,056,946,818.54	1,010,100,000.00	1,060,605,000.00
Closing Balance							1,010,100,000.00	1,060,605,000.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs		27,209,429.39	19,886,339.21	84,500,000.00	84,500,000.00	57,290,570.61	73,500,000.00	77,175,000.00
70133 - Other General Services		475,925.22	104,159,850.87	174,000,000.00	174,000,000.00	173,524,074.78	152,775,000.00	160,413,750.00
70150 - R & D General Public Services			2,551,840.00	10,000,000.00	10,000,000.00	10,000,000.00	6,300,000.00	6,615,000.00
Total		27,685,354.61	126,598,030.08	268,500,000.00	268,500,000.00	240,814,645.39	232,575,000.00	244,203,750.00
Note 38 - Economic Affairs								

70421 - Agriculture			7,000,000.00	27,000,000.00	27,000,000.00	27,000,000.00	24,675,000.00	25,908,750.00
70435 - Electricity		128,174,866.90	233,166,756.60	129,750,000.00	302,672,417.00	174,497,550.10	145,950,000.00	153,247,500.00
70443 - Construction		65,235,775.45	49,725,814.87	95,000,000.00	100,437,643.00	35,201,867.55	141,750,000.00	148,837,500.00
70451 - Road Transport		21,673,127.80	14,937,886.40	206,250,000.00	210,664,315.00	188,991,187.20	130,200,000.00	136,710,000.00
70452 - Water Transport			1,950,000.00	2,000,000.00	2,000,000.00	2,000,000.00	15,750,000.00	16,537,500.00
70487 - R & D Other Industries		779,336.00				779,336.00	10,500,000.00	11,025,000.00
Total		215,863,106.15	306,780,457.87	460,000,000.00	642,774,375.00	426,911,268.85	468,825,000.00	492,266,250.00
Note 39 - Environmental Protection								

70550 - R & D Environmental Protection		11,489,250.00	23,176,720.00	15,000,000.00	37,245,696.00	25,756,446.00	15,750,000.00	16,537,500.00
Total		11,489,250.00	23,176,720.00	15,000,000.00	37,245,696.00	25,756,446.00	15,750,000.00	16,537,500.00



Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		23,016,821.00	11,431,351.00	26,000,000.00	26,000,000.00	2,983,179.00	38,850,000.00	40,792,500.00
Total		23,016,821.00	11,431,351.00	26,000,000.00	26,000,000.00	2,983,179.00	38,850,000.00	40,792,500.00
Note 41 - Health								

70721 - General Medical Services				15,000,000.00	15,000,000.00	15,000,000.00		
70733 - Medical and Maternity Centre Services			1,997,003.00	2,000,000.00	2,000,000.00	2,000,000.00		
70740 - Public Health Services			147,385,784.78	147,500,000.00	147,500,000.00	147,500,000.00		
70750 - R & D Health		1,721,117.00	54,378,173.16	69,000,000.00	69,000,000.00	67,278,883.00	55,650,000.00	58,432,500.00
Total		1,721,117.00	203,760,960.94	233,500,000.00	233,500,000.00	231,778,883.00	55,650,000.00	58,432,500.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		60,297,603.70	4,622,024.00	60,000,000.00	60,000,000.00	297,603.70	44,100,000.00	46,305,000.00
70921 - Lower Secondary Education			2,250,000.00	5,000,000.00	5,000,000.00	5,000,000.00	10,500,000.00	11,025,000.00
70922 - Upper Secondary Education				8,000,000.00	8,000,000.00	8,000,000.00	8,400,000.00	8,820,000.00
70950 - Education not Definable by Level			56,022,256.71	112,000,000.00	112,000,000.00	112,000,000.00	135,450,000.00	142,222,500.00
70970 - R & D Education				4,000,000.00	4,000,000.00	4,000,000.00		
Total		60,297,603.70	62,894,280.71	189,000,000.00	189,000,000.00	128,702,396.30	198,450,000.00	208,372,500.00
Note 44 - Social Protection								

CHIKUN LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin and Finance								

25001001/11010001	Statutory Allocation	2,415,865,063.98	2,339,452,778.55	2,496,641,151.00		2,339,452,778.55		
25001001/11010002	Share of VAT	554,872,885.41	595,794,560.03	575,129,578.00		595,794,560.03		
25001001/11010003	Excess Crude	17,414,741.35						
25001001/11010006	NNPC Refunds		3,482,948.27			3,482,948.27		
25001001/11010011	10% IGR Contribution			87,269,015.00				
25001001/11010013	Exchange Rate Difference	26,219,051.21	3,909,713.46			3,909,713.46		
25001001/11010018	Solid Minerals		3,030,245.80			3,030,245.80		
25001001/11010019	Share of Forex Equalization	54,932,928.02	45,369,532.87			45,369,532.87		
25001001/11000020	Excess Bank Charges		5,562,458.64			5,562,458.64		
25001001/11000021	Share of Good and Value Consideration		19,156,215.49			19,156,215.49		
Total		3,069,304,669.97	3,015,758,453.11	3,159,039,744.00		3,015,758,453.11		
TAXES								
25001001 - Department of Admin and Finance								

25001001/12010005	Cattle Tax			2,500,000.00				
Total				2,500,000.00				
LICENSES								
25001001 - Department of Admin and Finance								

25001001/12020005	Radio/Television Station License			1,000,000.00				
25001001/12020012	Bicycle/License			1,500,000.00				
Total				2,500,000.00				
RATES								
25001001 - Department of Admin and Finance								

25001001/12030006	Shops and Kiosk Rates			5,000,000.00				
Total				5,000,000.00				
FEES								
25001001 - Department of Admin and Finance								

25001001/12040006	Naming of Street Registration Fees			2,500,000.00				
25001001/12040018	Marriage/Divorce Fees			5,000,000.00				
25001001/12040031	Customary Right of Occupancy Fees			1,000,000.00				
25001001/12040074	On and Off Liquor Fees			12,087,906.00				



25001001/12040098	Domestic Animal Fee			2,000,000.00			
25001001/12040099	Slaughter Slab Fees			1,000,000.00			
25001001/12040101	Public Convenience Sewage and Refuse Disposal Fees			1,000,000.00			
25001001/12040102	Fee Structure for Masts			10,000,000.00			
25001001/12040104	Other Levies and Fees			7,000,000.00			
Total				41,587,906.00			
FINES							
25001001 - Department of Admin and Finance							

SALES							
25001001 - Department of Admin and Finance							

EARNINGS							
25001001 - Department of Admin and Finance							

25001001/12070012	Earning from Market			5,000,000.00			
25001001/12070013	Earning from Motor Park			2,000,000.00			
Total				7,000,000.00			
RENT ON GOVERNMENT PROPERTIES							
25001001 - Department of Admin and Finance							

RENT ON LAND AND OTHER PROPERTIES							
25001001 - Department of Admin and Finance							

25001001/12090006	Rent on Government Property			67,229,930.00			
Total				67,229,930.00			
REPAYMENTS							
25001001 - Department of Admin and Finance							

25001001/12100005	Refunds		300,000.00			300,000.00	
Total			300,000.00			300,000.00	
INVESTMENT INCOME							
25001001 - Department of Admin and Finance							

INTEREST EARNED							
25001001 - Department of Admin and Finance							



MISCELLANEOUS								
25001001 - Department of Admin and Finance								

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin and Finance								

25001001/12150001	With holding Taxes due to FIRS	6,392,917.59	7,451,774.96			7,451,774.96		
25001001/12150002	VAT due to FIRS	11,762,410.75	14,057,514.99			14,057,514.99		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	9,002,843.83	7,246,138.47			7,246,138.47		
2501001/121500006	Loans deduction for Salary Other Deduction for payroll		19,252,965.00			19,252,965.00		
25001001/12150007	Monthly Net Total Salary Control Accounts	100,000.00						
25001001/12150008	10% Contract Retention Fee		3,946,283.94			3,946,283.94		
25001001/12150009	SIGM Pension Deduction	50,000.00	53,877,625.70			53,877,625.70		
25001001/12150010	WHT due to BIR		150,000.00			150,000.00		
25001001/12150012	NULGE Local Government Deduction	2,104,015.47	8,732,168.67			8,732,168.67		
25001001/12150013	MHWU Deduction	185,924.12						
25001001/12150017	Tax Audit Liabilities	12,895,279.29						
25001001/12150019	Staff Biometrics		4,500,000.00			4,500,000.00		
25001001/12150020	Sharp - Sharp Loans		9,776,163.31			9,776,163.31		
25001001/12150029	Mosque Contribution		2,000,000.00			2,000,000.00		
25001001/12150031	ALGON Dues		200,000.00			200,000.00		
25001001/12150032	NUT Remittance	2,670,749.45						
25001001/12150033	NUT Endwell	7,054,000.00						
25001001/12150036	National Housing Fund		3,364,092.79			3,364,092.79		
25001001/12150039	AOPSHON	126,000.00						
Total		52,344,140.50	134,554,727.83			134,554,727.83		

CHIKUN LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPT OF ADMIN & FINANCE								

25001001/21010101 Basic Salary		217,304,827.45	319,853,509.65	240,412,970.00	319,866,279.00	12,769.35	252,433,619.00	265,055,300.00
Sub Total - Personnel Cost		217,304,827.45	319,853,509.65	240,412,970.00	319,866,279.00	12,769.35	252,433,619.00	265,055,300.00
25001001/22020102 Local Travel and Transport - Others		42,076,756.20						
25001001/22020103 International Transport And Travels - Training		575,000.00						
25001001/22020106 Duty Tour Allowance - Civil Servant		20,756,998.29	16,969,900.00	17,000,000.00	17,000,000.00	30,100.00	28,999,999.00	28,999,999.00
25001001/22020203 Internet Access Charges			500,000.00	1,000,000.00	1,000,000.00	500,000.00	1,000,000.00	1,000,000.00
25001001/22020205 Water Rates			427,741.00	2,000,000.00	2,000,000.00	1,572,259.00	2,000,000.00	2,000,000.00
25001001/22020301 Office Stationeries/Computer Consumables		2,600,000.00					10,000,000.00	10,000,000.00
25001001/22020305 Printing of Non Security Documents		12,575,000.00					10,000,000.00	10,000,000.00
25001001/22020306 Printing of Security Documents		2,560,000.00					5,000,000.00	5,000,000.00
25001001/22020314 Provision of Service Materials			18,897,510.58	20,000,000.00	20,000,000.00	1,102,489.42	5,000,000.00	5,000,000.00
25001001/22020420 Sustenance of Fire Services Activities			950,000.00	1,000,000.00	1,000,000.00	50,000.00	5,000,000.00	5,000,000.00
25001001/22020501 Training Staff Development and Welfare		7,951,696.93	6,992,950.00	7,000,000.00	7,000,000.00	7,050.00	4,148,000.00	4,148,000.00
25001001/22020503 Contribution to Training Fund		17,254,987.00						
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant			917,000.00	1,000,000.00	1,000,000.00	83,000.00	2,000,000.00	2,000,000.00
25001001/22020601 Security Services			42,881,053.26	43,760,000.00	43,760,000.00	878,946.74		
25001001/22020602 Office Rent			5,230,000.00	6,000,000.00	6,000,000.00	770,000.00		
25001001/22020604 Security Vote (Including Operations)		76,728,987.00	48,376,000.00	50,000,000.00	50,000,000.00	1,624,000.00	3,000,000.00	3,000,000.00
25001001/22020605 Cleaning and Fumigation Services		3,920,000.00	5,998,219.54	6,000,000.00	6,000,000.00	1,780.46	12,000,000.00	12,000,000.00
25001001/22020606 Physical Security		48,079,746.00	197,793,759.64	183,000,000.00	203,000,000.00	5,206,240.36	1,000,000.00	1,000,000.00
25001001/22020611 5% Incentives For Revenue Officers		1,200,000.00	1,394,071.00	2,440,000.00	2,440,000.00	1,045,929.00	5,000,000.00	5,000,000.00
25001001/22020706 Surveying Services		2,995,660.00						
25001001/22020711 Other Consulting Services		6,463,000.00					12,000,000.00	12,000,000.00
25001001/22020801 Motor Vehicle Fuel Cost		199,700.00						
25001001/22020901 Bank Charges (Other than Interest)		2,939,070.42	3,433,331.15	5,000,000.00	7,458,320.00	4,024,988.85	2,000,000.00	2,000,000.00
25001001/22020902 Insurance for Local Government Property		19,000,000.00	11,519,279.38	3,000,000.00	11,540,000.00	20,720.62	4,000,000.00	4,000,000.00
25001001/22021001 Refreshment & Meals		12,912,000.00	1,967,500.00	2,000,000.00	4,000,000.00	2,032,500.00	8,000,000.00	8,000,000.00
25001001/22021002 Honorarium & Sitting Allowance		1,638,000.00	6,989,466.52	7,000,000.00	7,000,000.00	10,533.48	8,000,000.00	8,000,000.00
25001001/22021003 Publicity & Advertisements			6,478,782.45	6,500,000.00	6,500,000.00	21,217.55	5,000,000.00	5,000,000.00
25001001/22021007 Welfare Packages		44,866,880.00	14,907,500.00	15,000,000.00	15,000,000.00	92,500.00	24,000,000.00	24,000,000.00
25001001/22021009 Sporting Activities			4,995,000.00	5,000,000.00	5,000,000.00	5,000.00	20,000,000.00	20,000,000.00
25001001/22021011 Recruitment Exercise		1,120,000.00						
25001001/22021013 Promotion			700,000.00	1,000,000.00	1,000,000.00	300,000.00	10,000,000.00	10,000,000.00
25001001/22021014 Annual Budget Expenses & Administration		6,374,889.46	9,994,065.55	10,000,000.00	10,700,000.00	705,934.45	10,000,000.00	10,000,000.00
25001001/22021021 Cultural and Local Festivities			14,930,576.68	15,000,000.00	15,000,000.00	69,423.32	19,070,686.00	19,070,686.00



25001001/22021027	Immunization Plus Days (IPDs)		32,172,992.34	20,000,000.00	33,162,500.00	989,507.66	2,000,000.00	2,000,000.00
25001001/22021030	Miscellaneous Expenses		4,995,000.00	5,000,000.00	5,000,000.00	5,000.00		
25001001/22021034	Benefit to Elected/Appointed Officials	1,220,000.00	135,500,000.00	50,000,000.00	137,566,010.00	2,066,010.00	35,000,000.00	35,000,000.00
25001001/22021035	Local Government Election	5,190,000.00	19,928,937.09	20,000,000.00	20,000,000.00	71,062.91	20,000,000.00	20,000,000.00
25001001/22021040	Monitoring and Evaluation	3,980,000.00						
25001001/22021041	Purchase of Emergency Relief Materials		3,500,000.00		5,450,000.00	1,950,000.00		
25001001/22021046	Local Economic Empowerment Development Strategy (LEEDS)		22,634,518.29	13,500,000.00	23,500,000.00	865,481.71		
25001001/22021056	Trade Fair Exhibition and Show		3,960,000.00	5,000,000.00	5,000,000.00	1,040,000.00		
25001001/22021067	Poverty Alleviation Programme		1,165,009.25	2,000,000.00	2,000,000.00	834,990.75	50,000,000.00	50,000,000.00
25001001/22021068	Monitoring and Evaluation		3,600,000.00	4,200,000.00	4,200,000.00	600,000.00	20,614,768.00	20,614,768.00
25001001/22021071	Remuneration of Traditional & Title Holders	5,577,733.82	13,097,400.00	13,100,000.00	13,100,000.00	2,600.00		
5001001/22021077	Local Government Reform	5,000,000.00						
25001001/22021078	Statistical Data Collection General		4,600,000.00	5,000,000.00	5,000,000.00	400,000.00		
25001001/22040109	Grant to Communities/NGO's		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00		
Sub Total Overhead Cost		355,756,105.12	672,897,563.72	552,500,000.00	702,376,830.00	29,479,266.28	343,833,453.00	343,833,453.00
Total Recurrent Expenditure		573,060,932.57	992,751,073.37	792,912,970.00	1,022,243,109.00	29,492,035.63	596,267,072.00	608,888,753.00
15001001 - DEPT OF AGRIC & FORESTRY								

15001001/22020102	Local Travel and Transport - Others	458,000.00						
15001001/22020106	Duty Tour Allowance-Civil Servant	1,490,000.00						
15001001/22020308	Field & Camping Materials Supplies	830,000.00						
15001001/22020316	Purchase of Vet Drugs	2,872,000.00		2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
15001001/22020317	Purchase of Pesticides		1,999,000.00	2,000,000.00	2,000,000.00	1,000.00		
15001001/22020406	Other Maintenance Services	1,915,000.00						
15001001/22020605	Cleaning & Fumigation Services	2,581,125.00	6,350,000.00	7,000,000.00	7,000,000.00	650,000.00		
15001001/22021001	Refreshment & Meals	500,000.00						
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows	5,554,000.00						
15001001/22021062	Promotion of Fruits and Economic Tree Farming	780,000.00		1,000,000.00	1,000,000.00	1,000,000.00	3,000,000.00	3,000,000.00
Sub Total Overhead Cost		16,980,125.00	8,349,000.00	12,000,000.00	12,000,000.00	3,651,000.00	5,000,000.00	5,000,000.00
Total Recurrent Expenditure		16,980,125.00	8,349,000.00	12,000,000.00	12,000,000.00	3,651,000.00	5,000,000.00	5,000,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								

34001001/22020201	Electricity Charges	1,728,706.04	994,311.58	1,000,000.00	1,000,000.00	5,688.42	1,000,000.00	1,000,000.00
34001001/22020205	Water Rates	800,000.00						
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	9,619,709.00	3,063,900.00	5,000,000.00	5,000,000.00	1,936,100.00	5,000,000.00	5,000,000.00
34001001/22020404	Maintenance of Office Furniture	790,000.00	2,318,000.00	4,000,000.00	4,000,000.00	1,682,000.00	2,000,000.00	2,000,000.00
34001001/22020403	Maintenance of Office Building Residential Qtrs	39,688,099.61	2,860,500.00	7,000,000.00	7,000,000.00	4,139,500.00	20,000,000.00	20,000,000.00
34001001/22020405	Maintenance of Plants & Generators	1,494,800.00	993,750.00	1,000,000.00	1,000,000.00	6,250.00	5,000,000.00	5,000,000.00
34001001/22020406	Other maintenance Services		5,490,500.00	5,500,000.00	5,500,000.00	9,500.00	5,000,000.00	5,000,000.00
34001001/22020420	Sustenance of Fire Services Activities	11,955,000.00						
34001001/22020609	Bush Clearing along Highway		33,191,890.53	35,000,000.00	35,000,000.00	1,808,109.47		

34001001/22020706	Surveying Services			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
34001001/22020712	Fixed Assets Register Valuation and Tagnation	2,172,000.00						
34001001/22021007	Welfare Packages	1,650,000.00						
Sub Total Overhead Cost		69,898,314.65	48,912,852.11	60,500,000.00	60,500,000.00	11,587,147.89	40,000,000.00	40,000,000.00
Total Recurrent Expenditure		69,898,314.65	48,912,852.11	60,500,000.00	60,500,000.00	11,587,147.89	40,000,000.00	40,000,000.00
17001001 - DEPT OF EDUCATION & SOCIAL DEV.								
17001001/22020102	Local Travel and Transport - Others	327,012.70						
17001001/22020106	Duty Tour Allowance - Civil Servant	241,000.00						
17001001/22020205	Water Rates		6,039,478.26	7,000,000.00	7,000,000.00	960,521.74	5,000,000.00	5,000,000.00
17001001/22020304	Magazines & Periodicals	350,000.00						
17001001/22020310	Teaching Aids/ Instruction Materials	8,994,000.00					5,000,000.00	5,000,000.00
17001001/22020504	Mass Literacy/Formal Adult Edu.	11,986,878.13	3,978,719.62	4,000,000.00	4,000,000.00	21,280.38	8,000,000.00	8,000,000.00
17001001/22021001	Refreshment & Meals	3,580,000.00						
17001001/22021003	Publicity & Advertisements	7,971,000.00						
17001001/22021009	Sporting Activities	3,855,000.00						
17001001/22021018	Gender/Women Empowerment		11,841,913.04	12,000,000.00	12,000,000.00	158,086.96	50,000,000.00	50,000,000.00
17001001/22021021	Local Cultural Festival	20,540,225.00						
17001001/22021025	NYSC Allowance	2,805,000.00					3,000,000.00	3,000,000.00
17001001/22021042	Bursary Award & Edu. Dev.	1,985,000.00	200,000.00	2,000,000.00	2,000,000.00	1,800,000.00	3,000,000.00	3,000,000.00
17001001/22021046	LEEDW	8,500,000.00						
17001001/22021047	Overhead to Primary School	17,600,000.00	9,360,000.00	14,000,000.00	14,000,000.00	4,640,000.00	1,000,000.00	1,000,000.00
Sub Total Overhead Cost		88,735,115.83	31,420,110.92	39,000,000.00	39,000,000.00	7,579,889.08	75,000,000.00	75,000,000.00
Total Recurrent Expenditure		88,735,115.83	31,420,110.92	39,000,000.00	39,000,000.00	7,579,889.08	75,000,000.00	75,000,000.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								
21001001/21010101	Basic Salary	245,521,930.28	253,336,215.71	256,021,476.00	256,021,476.00	2,685,260.29	300,322,549.00	315,338,677.00
Sub Total - Personnel Cost		245,521,930.28	253,336,215.71	256,021,476.00	256,021,476.00	2,685,260.29	300,322,549.00	315,338,677.00
21001001/22020102	Local Travel and Transport - Others	20,000.00						
21001001/22020106	Duty Tour Allowance - Civil Servant	300,000.00						
21001001/22020307	Drugs & Medical Supplies	11,317,625.00					5,000,000.00	5,000,000.00
21001001/22020801	Motor Vehicle Fuel Cost	2,408,500.00						
21001001/22021002	Honorarium & Sitting Allowance	765,000.00	12,280,000.00	14,000,000.00	14,000,000.00	1,720,000.00	7,000,000.00	7,000,000.00
21001001/22021004	Medical Expenses		9,325,000.00	10,000,000.00	10,000,000.00	675,000.00	3,600,000.00	3,600,000.00
21001001/22021027	IPDS	23,281,197.84						
21001001/22021031	Allowance/Rehabilitation of Person with Disability		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00	135,385,232.00	135,385,232.00
21001001/22021041	Emergency Relief Materials/ Preparedness & Response to Epidemic		8,240,000.00	9,000,000.00	9,000,000.00	760,000.00	12,000,000.00	12,000,000.00
21001001/22021052	System & Services of PHC	12,825,000.00	11,089,000.00	11,614,768.00	11,614,768.00	525,768.00	6,000,000.00	6,000,000.00
21001001/22021054	Comm. Direct Inter		7,275,000.00	9,000,000.00	9,000,000.00	1,725,000.00	2,000,000.00	2,000,000.00
21001001/22021074	Overhead Cost payment to Hospitals		10,530,000.00	10,614,768.00	10,614,768.00	84,768.00		
21001001/22021080	Infant and Young Child Feeding (IYCF)	3,000,000.00	4,990,000.00	5,000,000.00	5,000,000.00	10,000.00	6,000,000.00	6,000,000.00
21001001/22021081	Community Management of Acute Malnutrition	5,500,000.00						
Sub Total Overhead Cost		59,417,322.84	66,229,000.00	72,229,536.00	72,229,536.00	6,000,536.00	176,985,232.00	176,985,232.00
Total Recurrent Expenditure		304,939,253.12	319,565,215.71	328,251,012.00	328,251,012.00	8,685,796.29	477,307,781.00	492,323,909.00





MANDATORY DEDUCTIONS								

17001001/21010101	Contribution for Primary Education - Basic Salary	1,070,543,245.58	1,001,715,407.17	1,013,001,291.00	1,013,001,291.00	11,285,883.83	1,074,151,356.00	1,127,858,924.00
Total		1,070,543,245.58	1,001,715,407.17	1,013,001,291.00	1,013,001,291.00	11,285,883.83	1,074,151,356.00	1,127,858,924.00
SOCIAL BENEFITS								

DEPARTMENT OF ADMIN AND FINANCE								

25001001/22010102	Contribution to Local Government Pension Fund	370,004,063.37	111,206,621.13	12,000,000.00	120,277,994.00	9,071,372.87	3,906,633,736.00	
25001001/22010105	Govt 10% Contribution to Pension Scheme		2,954,756.00	32,385,232.00	32,385,232.00	29,430,476.00	6,000,000.00	6,000,000.00
Total		370,004,063.37	114,161,377.13	44,385,232.00	152,663,226.00	38,501,848.87	3,912,633,736.00	6,000,000.00

CHIKUN LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010101 Transfer from CRF to CDF		340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40		
Total		340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40		
MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		340,073,252.46	734,641,800.60	989,807,075.00	989,807,075.00	255,165,274.40		

CHIKUN LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
25001001 - DEPT OF ADMIN AND FINANCE								

25001001/23010113/11000002	Purchase of Computers			4,000,000.00	4,000,000.00	4,000,000.00	4,200,000.00	4,410,000.00
25001001/23050101/13000003	Provision of Consultancy Services		9,950,000.00	10,000,000.00	10,000,000.00	50,000.00	10,500,000.00	11,025,000.00
25001001/23010105/13000004	Renovation of Offices at L.G. Secretariat at Kujama		2,150,000.00	7,000,000.00	7,000,000.00	4,850,000.00	7,350,000.00	7,717,500.00
25001001/23010105/13000005	Purchase of Project Monitory Vehicle (Hilux)	4,900,000.00		27,500,000.00	27,500,000.00	27,500,000.00	9,450,000.00	9,922,500.00
25001001/23010108/13000007	Purchase of Staff Bus						9,450,000.00	9,922,500.00
25001001/23050101/13000008	Settlement of Capital Liability		27,958,320.87	28,000,000.00	28,000,000.00	41,679.13	31,500,000.00	33,075,000.00
25001001/23010112/13000009	Construction & Furnishing of LG Legislative Chamber and offi			30,000,000.00	30,000,000.00	30,000,000.00	42,000,000.00	44,100,000.00
25001001/23010128/13000010	Provision of Facilities for Security Agencies		22,500,000.00	25,000,000.00	25,000,000.00	2,500,000.00		
25001001/23010112/13000011	Purchase / Provision of office Furniture to Chairman Vice C		20,901,530.00	21,000,000.00	21,000,000.00	98,470.00	22,050,000.00	23,152,500.00
25001001/23010112/13000012	Purchase / Provision of office Furniture to DDAF's office			1,500,000.00	1,500,000.00	1,500,000.00	1,575,000.00	1,653,750.00
25001001/23010112/13000013	Purchase / Provision of office Furniture to Deputy Director			1,500,000.00	1,500,000.00	1,500,000.00	1,575,000.00	1,653,750.00
25001001/23010112/13000014	Purchase / Provision of office Furniture to Deputy Director			1,500,000.00	1,500,000.00	1,500,000.00	1,575,000.00	1,653,750.00
25001001/23010112/13000015	Purchase / Provision of office Furniture to Deputy Director			1,500,000.00	1,500,000.00	1,500,000.00	1,575,000.00	1,653,750.00
25001001/23010112/13000016	Purchase / Provision of office Furniture to Director Education			1,500,000.00	1,500,000.00	1,500,000.00	1,575,000.00	1,653,750.00
25001001/23010112/13000017	Purchase / Provision of office Furniture to Director Health			1,500,000.00	1,500,000.00	1,500,000.00	1,575,000.00	1,653,750.00
25001001/23010112/13000018	Purchase / Provision of office Furniture to Director Works a			1,500,000.00	1,500,000.00	1,500,000.00	1,575,000.00	1,653,750.00
25001001/23010112/13000019	Purchase / Provision of office Furniture to Education Secret			1,500,000.00	1,500,000.00	1,500,000.00	1,575,000.00	1,653,750.00
25001001/23010105/13000020	Purchase of 406 Peugeot (Speaker)		2,850,000.00	3,000,000.00	3,000,000.00	150,000.00	3,150,000.00	3,307,500.00
25001001/23020118/13000021	Construction / Provision Of Infrastructure Across the LG		20,000,000.00	33,500,000.00	33,500,000.00	13,500,000.00		
25001001/23010112/13000026	Purchase / Provision of office Furniture to DAF's office			2,500,000.00	2,500,000.00	2,500,000.00	2,625,000.00	2,756,250.00
25001001/23010112/13000027	Purchase / Provision of office furniture to Planning / Budge						1,050,000.00	1,102,500.00
25001001/23010112/13000030	Purchase of official Vehicle to Deputy Director Budget & Pla						2,625,000.00	2,756,250.00
25001001/23010105/13000031	Purchase of official Vehicle to Director Agric. And Natural						2,625,000.00	2,756,250.00
25001001/23010105/13000031	Purchase of official Vehicle to Director Education & Social						2,625,000.00	2,756,250.00
25001001/23010105/13000033	Purchase of official Vehicle to Director Works and Infrastra						2,625,000.00	2,756,250.00
25001001/23010107/13000034	Purchase of Fire Fighting Truck			5,000,000.00	5,000,000.00	5,000,000.00	3,150,000.00	3,307,500.00
25001001/23010105/13000035	Purchase of 18 Passenger Seater Bus (Legislature)						9,450,000.00	9,922,500.00
Total		4,900,000.00	106,309,850.87	208,500,000.00	208,500,000.00	102,190,149.13	179,025,000.00	187,976,250.00
15001001 - DEPT OF AGRICULTURE AND FORESTRY								

15001001/23030112/01000004	Rehabilitation / Repairs of Slaughter Slab @ Gwagwada Ward			500,000.00	500,000.00	500,000.00	1,575,000.00	1,653,750.00
15001001/23030112/01000008	Rehabilitation / Repairs of Slaughter Slab @ Buruku - Kunai			500,000.00	500,000.00	500,000.00	1,575,000.00	1,653,750.00
15001001/23050101/01000015	Food Security			5,000,000.00	5,000,000.00	5,000,000.00		
15001001/23010107/01000017	Purchase of 3Nos Tractors			10,000,000.00	10,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
15001001/23030112/01000021	Rehabilitation / Repairs of Slaughter Slab @ Kujama Ward		7,000,000.00	8,000,000.00	8,000,000.00	1,000,000.00	1,575,000.00	1,653,750.00
15001001/23030112/01000022	Rehabilitation / Repairs of Slaughter Slab @ Kuriga Ward			500,000.00	500,000.00	500,000.00	1,575,000.00	1,653,750.00
15001001/23030112/01000023	Rehabilitation / Repairs of Slaughter Slab @ Maraban Rido			500,000.00	500,000.00	500,000.00	1,575,000.00	1,653,750.00
15001001/23030112/01000024	Rehabilitation / Repairs of Slaughter Slab @ Narayi Ward			500,000.00	500,000.00	500,000.00	1,575,000.00	1,653,750.00

15001001/23030112/01000025	Rehabilitation / Repairs of Slaughter Slab @ Sabon Gayyan			500,000.00	500,000.00	500,000.00	1,575,000.00	1,653,750.00
15001001/23030112/01000026	Rehabilitation / Repairs of Slaughter Slab @ Sabon Tasha War			500,000.00	500,000.00	500,000.00	1,575,000.00	1,653,750.00
15001001/23030112/01000027	Rehabilitation / Repairs of Slaughter Slab @ Udawa - Kunai			500,000.00	500,000.00	500,000.00	1,575,000.00	1,653,750.00
Total			7,000,000.00	27,000,000.00	27,000,000.00	20,000,000.00	24,675,000.00	25,908,750.00
34001001 - DEPT OF WORKS AND INFRASTRUCTURE								

34001001/23010122/04000001	Purchase of Disable Materials			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23020126/06000012	Fencing / Repairs of Cemetery @ Narayi - Narayi Ward	2,276,125.00						
34001001/23030126/06000014	Fencing / Repairs of Cemetery @ Romi - Ung. Yelwa Ward			5,000,000.00	5,000,000.00	5,000,000.00	10,500,000.00	11,025,000.00
34001001/23030126/06000015	Fencing / Repairs of Cemetery @ Sabon Tasha Ward						10,500,000.00	11,025,000.00
34001001/23010101/06000016	Acquisition of Land		4,000,000.00	4,000,000.00	4,000,000.00		5,250,000.00	5,512,500.00
34001001/23010101/06000017	Purchase / Acquisition of Land for Cemeteries @ Keke 'A' & K			5,000,000.00	5,000,000.00	5,000,000.00	5,250,000.00	5,512,500.00
34001001/23020118/09000002	Construction of Drainages across the LG 1No from each ward	320,025.00	9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00	15,750,000.00	16,537,500.00
34001001/23020118/09000012	Construction of Culvert at Narayi Narayi Ward				1,249,233.00	1,249,233.00		
34001001/23020118/09000015	Construction of Culvert at S/Gari Nassarawa		9,200,000.00		16,800,663.00	7,600,663.00		
34001001/23020118/09000035	Construction / Provision of Drainage Across 12 Wards				4,195,800.00	4,195,800.00		
34001001/23020105/10000001	Construction of Borehole at Kankomi	11,169,225.00						
34001001/23020105/10000016	Construction of 5Nos. Boreholes at Gwagwada Ward			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23020105/10000019	Construction of Boreholes across the LG 2Nos per Ward	20,740,696.00	7,431,351.00	12,000,000.00	12,000,000.00	4,568,649.00	12,600,000.00	13,230,000.00
34001001/23020105/10000028	Construction of 5Nos. Boreholes at Kunai Ward		4,976,720.00	5,000,000.00	5,000,000.00	23,280.00		
34001001/23020105/10000039	Construction of 12Nos Boreholes @ Corner Ashara Hausawa Road		4,999,876.60	5,000,000.00	5,000,000.00	123.40		
34001001/23020114/10000040	Repairs/Rehabilitation of Boreholes across the LG		1,950,000.00	2,000,000.00	2,000,000.00	50,000.00	15,750,000.00	16,537,500.00
34001001/23030124/12000005	Rehabilitation / Repairs of Sabon Tasha Motor Park - S/Tasha	779,336.00					10,500,000.00	11,025,000.00
34001001/23010112/13000002	Purchase / Provision of Office Furniture to Director Admin.	858,600.00						
34001001/23010112/13000003	Purchase / Provision of Office Furniture to Director Agric.			5,000,000.00	5,000,000.00	5,000,000.00	5,250,000.00	5,512,500.00
34001001/23020101/13000011	Construction of Budget Department Offices @ Local Govt. Secr	9,850,000.00						
34001001/23020101/13000013	Construction of ESD Department Offices @ Local Govt. Secretariat	5,126,435.10						
34001001/23020101/13000019	Construction of Revenue Offices @ Udawa Market (Kunai Ward)	475,925.22						
34001001/23030121/13000021	Rehabilitation /Repairs of Finance Department Block @ the LG	6,474,394.29	5,841,686.81	13,000,000.00	13,000,000.00	7,158,313.19	13,650,000.00	14,332,500.00
34001001/23030121/13000022	Rehabilitation /Repairs of Works Department offices @ the L		6,894,775.80	13,000,000.00	13,000,000.00	6,105,224.20	13,650,000.00	14,332,500.00
34001001/23030121/13000023	Rehabilitation /Repairs of Works Department offices @ the L			9,000,000.00	9,000,000.00	9,000,000.00	9,450,000.00	9,922,500.00
34001001/23020103/14000001	Purchase & Installation of Transformer @ Bagado - Rido Ward	8,900,000.00						
34001001/23020103/14000002	Purchase & Installation of Transformer @ Kuriga -Kuriga Ward	11,000,000.00	6,029,455.00		6,129,455.00	100,000.00		
34001001/23020103/14000004	Purchase & Installation of Transformer @ Ung. Laka - Kakau	7,925,222.10			8,745,713.00	8,745,713.00		
34001001/23020103/14000005	Purchase & Installation of Transformer @ Ung. Madami - Rido	9,139,054.20						
34001001/23010119/14000006	Purchase & Installation of 2Nos of 300Kva Transformers		54,991,463.12	55,000,000.00	55,000,000.00	8,536.88	92,400,000.00	97,020,000.00
34001001/23020103/14000007	Extension of Electricity from Karji to Ung. Waziri Rido Ward	7,747,863.68						
34001001/23020103/14000009	Installation of Transformer at Ung/Mission Kujama		5,492,800.00	5,500,000.00	5,500,000.00	7,200.00	16,275,000.00	17,088,750.00
34001001/23020103/14000010	Construction of complete Sub-Station of 500KVA Transformer				8,201,663.00	8,201,663.00		
34001001/23020103/14000011	Construction of complete Sub-Station of 500KVA Transformer a				8,201,663.00	8,201,663.00		
34001001/23020103/14000012	Construction of complete Sub-Station of 500KVA Transformer a				8,201,663.00	8,201,663.00		
34001001/23020103/14000013	Construction of complete Sub-Station of 500KVA Transformer a				8,201,663.00	8,201,663.00		
34001001/23020103/14000014	Construction of complete Sub-Station of 500KVA Transformer a				7,301,000.00	7,301,000.00		
34001001/23030102/14000015	Rehabilitation / Repairs of Electricity @ Ung. Garma Maraban	31,777,996.48						
34001001/23030102/14000016	Rehabilitation/ Repairs of Electricity @ Ung. Mission Kujama	12,363,000.00						
34001001/23030102/14000017	Rehabilitation / Repairs of Electricity @ Kujama General Hos	5,000,000.00						





34001001/23020103/14000018	Construction of complete Sub-Station of 500KVA Transformer a				8,201,663.00	8,201,663.00		
34001001/23020103/14000019	Repairs and Rehabilitation of 500KVA/330/0.415V Transformer				940,000.00	940,000.00		
34001001/23020103/14000020	Repairs and Rehabilitation of 500KVA/330/0.415V Transformer				970,000.00	970,000.00		
34001001/23020103/14000021	Construction/Provision of Infrastructure (Refunds to StateG		100,000,000.00		107,827,934.00	7,827,934.00		
34001001/23020103/14000038	Provision and Replacement of Electrical Materials /Equipment	34,321,730.44						
34001001/23020103/14000040	Construction / Provision of Solar Power Street Light @ Prima		6,969,589.95	7,000,000.00	7,000,000.00	30,410.05		
34001001/23020103/14000041	Provision for Solar Home System		11,500,000.00	12,750,000.00	12,750,000.00	1,250,000.00		
34001001/23020103/14000042	Purchase and Installation of Solar Inverter @ LG Secretariat		8,922,061.58	9,000,000.00	9,000,000.00	77,938.42		
34001001/23020125/14000043	Installation of Solar Street Light at Local Government Secretariat		18,053,586.95	19,000,000.00	19,000,000.00	946,413.05		
34001001/23020103/14000044	Provision and Replacement of Electrical Materials / Equipment		20,712,800.00	21,000,000.00	21,000,000.00	287,200.00	31,500,000.00	33,075,000.00
34001001/23010119/14000045	Purchase of Lighting Equipment		495,000.00	500,000.00	500,000.00	5,000.00	525,000.00	551,250.00
34001001/23020103/14000046	Extension of Electricity from Mahuta to Rimi Village- Rido						5,250,000.00	5,512,500.00
34001001/23020114/17000001	Construction of Babban Saura Road (Kaduna Millennium City)	9,252,902.80					10,500,000.00	11,025,000.00
34001001/23020114/17000002	Construction of Bashishi Road (Bashishi junction to Bashish	12,420,225.00					15,750,000.00	16,537,500.00
34001001/23020114/17000003	Construction of Kadi Road (Nariya to Kadi) - Nassarawa Ward	11,730,400.15	6,700,000.00	15,000,000.00	15,000,000.00	8,300,000.00	15,750,000.00	16,537,500.00
34001001/23020114/17000004	Construction of Kankomi Road (Kakau Daji to Kankomi		4,400,691.76	10,000,000.00	10,000,000.00	5,599,308.24	10,500,000.00	11,025,000.00
34001001/23020114/17000005	Construction of Kugo Road (Gwagwada to Kugo) - Gwagwada Ward	2,841,048.00		10,000,000.00	10,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020114/17000006	Construction of Kujama Road (Kujama Junction to Kujama town	5,200,000.00	4,705,000.00	15,000,000.00	15,000,000.00	10,295,000.00	15,750,000.00	16,537,500.00
34001001/23020114/17000007	Construction of Road & Culvert in Nassarawa - Nassarawa Ward						15,750,000.00	16,537,500.00
34001001/23020114/17000008	Construction of Road from Labour House through Trikania Rail						15,750,000.00	16,537,500.00
34001001/23020118/17000010	Construction of Zankoro Road (Zankoro Junction to Zankoro	12,695,708.00		10,000,000.00	10,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
34001001/23020118/17000011	Grading of some Roads @ Yelwa and Romi - Ung. Yelwa Ward	9,893,877.80	13,950,000.00	15,000,000.00	20,437,643.00	6,487,643.00	15,750,000.00	16,537,500.00
34001001/23020114/17000012	Construction of 24Nos Culverts across the 12 Wards of the LG	11,259,868.50	9,993,919.89	10,000,000.00	10,000,000.00	6,080.11	10,500,000.00	11,025,000.00
34001001/23020114/17000019	Construction / Provision of Bridges @ Chikun - Chikun Ward	11,614,873.00	9,976,203.22	10,000,000.00	10,000,000.00	23,796.78	21,000,000.00	22,050,000.00
34001001/23020114/17000023	Construction of Bridge at Bayan Dutse linking wit Narayi						15,750,000.00	16,537,500.00
34001001/23020114/17000035	Grading & Surface Dressing of Road from Narayi Bus Stop						21,000,000.00	22,050,000.00
34001001/23020114/17000042	Grading & Surface Dressing of Road from Ung/Boro to Yakowa W				4,414,315.00	4,414,315.00		
34001001/23020114/17000045	Grading & Surface Dressing at Ung. Boro Sabo Tasha Ward .		1,124,309.70	4,000,000.00	4,000,000.00	2,875,690.30		
34001001/23020114/17000052	Construction of Bridge @ Narayi to Tudun Muntsira - Narayi W		4,716,003.00	5,000,000.00	5,000,000.00	283,997.00		
34001001/23020114/17000053	Construction of Culverts and Drainages @ Malam Dahiru DDK to			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23020114/17000054	Construction of Road from Jema'a Road through Toll Gate Ung.			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23020114/17000055	Construction of Ung. Boro Road (Yakowa Road to Ung. Boro) -		3,972,883.50	10,250,000.00	10,250,000.00	6,277,116.50	43,050,000.00	45,202,500.00
34001001/23020101/13000056	Construction of Double Lane Pedestrian Overhead Bridge @ Nas			77,000,000.00	77,000,000.00	77,000,000.00		
34001001/23020114/17000057	Construction of Double Lane Pedestrian Overhead Bridge @ Sab			77,000,000.00	77,000,000.00	77,000,000.00		
34001001/23020114/17000058	Construction / Provision of Bridges @ Kidunu- Rido Ward		5,124,690.20	10,000,000.00	10,000,000.00	4,875,309.80		
34001001/23020114/17000060	Construction of Bridge @ Marafa Road - S/Gari Nassarawa Ward			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23020114/13000062	Grading of Yelwa Roads - Ung. Yelwa Ward (on-going)			8,000,000.00	8,000,000.00	8,000,000.00	8,400,000.00	8,820,000.00
34001001/23020101/17000063	Grading of Road from Gora to Danbushiya through Dokan Mai-ja						15,750,000.00	16,537,500.00
Total		273,154,531.76	352,124,868.08	529,000,000.00	734,020,071.00	381,895,202.92	546,000,000.00	573,300,000.00
17001001 - DEPT OF EDUCATION AND SOCIAL DEV.								

17001001/23050101/04000001	SHAWN II Programme			8,000,000.00	8,000,000.00	8,000,000.00	8,400,000.00	8,820,000.00
17001001/23010124/05000001	Purchase of Leaning Aids Equipments to Distributed across LG	15,293,428.21						
17001001/23020107/05000002	Construction of Skill Acquisition Block @ the Local Govt.	5,555,000.00						
17001001/23010124/05000003	Provision / Purchase of Community Development Materials		2,250,000.00	5,000,000.00	5,000,000.00	2,750,000.00	10,500,000.00	11,025,000.00
17001001/23020118/05000004	Construction of Qur'anic Recitation Centre @ Gwarso Buruku			10,000,000.00	10,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00

17001001/23020107/05000019	Construction of BATC School @ Gwagwada - Gwagwada Ward (On-going)			8,000,000.00	8,000,000.00	8,000,000.00	8,400,000.00	8,820,000.00
17001001/23020107/05000024	Fencing of LEA Primary School Narayi Ward			10,000,000.00	10,000,000.00	10,000,000.00		
17001001/23020107/05000026	Fencing of LEA Primary School Kudansa Rido Ward	15,324,470.07						
17001001/23020107/05000027	Fencing of LEA Primary School Sabon Gari Trikania - S/Gari		1,361,682.00	18,000,000.00	18,000,000.00	16,638,318.00	8,400,000.00	8,820,000.00
17001001/23020107/05000034	Construction of 2 classrooms at Ang Gado Gwagwada LEA Buruku		1,173,714.00	3,000,000.00	3,000,000.00	1,826,286.00	3,150,000.00	3,307,500.00
17001001/23020107/05000041	Const. of 2Nos. of Classroom With office at L.E.A Karji Rido		2,086,628.00	19,000,000.00	19,000,000.00	16,913,372.00	9,450,000.00	9,922,500.00
17001001/23020107/05000042	Const. of 1 Block of 2 Classroom at Karuga Rido Ward						3,150,000.00	3,307,500.00
17001001/23030106/05000044	Renovation / Repairs of Public Schools across the 12 wards	24,124,705.42						
17001001/23030106/05000058	Renovation of Primary School at Katarma Chikun Ward			4,000,000.00	4,000,000.00	4,000,000.00		
17001001/23030106/05000063	Construction & Furnishing of ESD Department offices @ Local			10,000,000.00	10,000,000.00	10,000,000.00	15,750,000.00	16,537,500.00
17001001/23030106/05000064	Construction / Provision of 1 Block of 2 Nos Class room with			9,000,000.00	9,000,000.00	9,000,000.00	3,150,000.00	3,307,500.00
17001001/23030106/05000065	Construction / Provision of 1 Block of 2 Nos Class room with			9,000,000.00	9,000,000.00	9,000,000.00		
17001001/23030106/05000066	Construction of Skill Acquisition Block @ the Local Govt. Se		5,539,000.00	7,000,000.00	7,000,000.00	1,461,000.00	7,350,000.00	7,717,500.00
17001001/23030106/05000067	Provision for Vocational and Skills Development		4,990,000.71	5,000,000.00	5,000,000.00	9,999.29	5,250,000.00	5,512,500.00
17001001/23030106/05000068	Purchase / Provision of Furniture to Public Schools across t		9,500,000.00	10,000,000.00	10,000,000.00	500,000.00	10,500,000.00	11,025,000.00
17001001/23010124/05000069	Purchase of Teaching / Learning Aid Equipment		7,500,000.00	20,000,000.00	20,000,000.00	12,500,000.00	21,000,000.00	22,050,000.00
17001001/23030106/05000070	Rehabilitation /Repairs of Primary Education Secretariat						9,450,000.00	9,922,500.00
17001001/23000000/00000000	Renovation / Repairs of Public Schools @ Gayan I Gayan II		3,993,256.00	4,000,000.00	4,000,000.00	6,744.00		
17001001/23030106/05000072	Renovation / Repairs of Public Schools across the 12 wards o		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00	42,000,000.00	44,100,000.00
17001001/23030106/05000073	Renovation / Repairs of Public School @ Bugai- Kujama Ward			5,000,000.00	5,000,000.00	5,000,000.00		
17001001/23020107/05000075	Construction of Exams Hall @ Babban Saura- Rido Ward						15,750,000.00	16,537,500.00
17001001/23020107/05000076	Construction of 2Nos. Classroom with an office and Store@ M						3,150,000.00	3,307,500.00
17001001/23020107/05000077	Construction of 2Nos. Classroom with an office and Store @ U						3,150,000.00	3,307,500.00
17001001/23020107/05000078	Construction & Furnishing of 2Nos Class room with an office		14,500,000.00	18,000,000.00	18,000,000.00	3,500,000.00	8,400,000.00	8,820,000.00
17001001/23050102/11000002	Internet Connectivity and Website Design		2,551,840.00	4,000,000.00	4,000,000.00	1,448,160.00		
17001001/23010112/11000003	Provision of Intercom at the Secretariat			6,000,000.00	6,000,000.00	6,000,000.00	6,300,000.00	6,615,000.00
Total		60,297,603.70	65,446,120.71	207,000,000.00	207,000,000.00	141,553,879.29	213,150,000.00	223,807,500.00
21001001 - DEPT OF PRIMARY HEALTH CARE								

21001001/23030105/04000002	Rehabilitation / Repairs of Health Clinic Kadi- Nassarawa	1,721,117.00	2,748,616.13	6,000,000.00	6,000,000.00	3,251,383.87		
21001001/23030105/04000007	Rehabilitation / Repairs of Health Clinic across the LG		9,200,000.00	10,000,000.00	10,000,000.00	800,000.00		
21001001/23020106/04000025	Contribution to Primary Health Care Services		9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00	5,250,000.00	5,512,500.00
21001001/23010122/04000035	Purchase of Medical / Clinical Equipment		33,429,557.03	35,000,000.00	35,000,000.00	1,570,442.97	42,000,000.00	44,100,000.00
21001001/23040104/04000038	Refuse Evacuation and Waste Management		147,385,784.78	147,500,000.00	147,500,000.00	114,215.22		
21001001/23030501/04000039	Up-grading of Health Care Centre @ Maraban Rido- Rido Ward		1,997,003.00	2,000,000.00	2,000,000.00	2,997.00		
21001001/23020118/04000040	Fencing of Health Centres (PHC)			10,000,000.00	10,000,000.00	10,000,000.00		
Total		1,721,117.00	203,760,960.94	220,500,000.00	220,500,000.00	16,739,039.06	47,250,000.00	49,612,500.00



CHIKUN LOCAL GOVERNMENT
TRIAL BALANCE



CLASSIFICATION CODE	ACCOUNT CODE		DR	CR
25001001/11000000	600000/00000	STATUTORY ALLOCATION - DEPARTMENT OF ADMIN & FINANCE		3,015,758,453.11
25001001/12100000	601000/00000	REPAYMENTS GENERAL - DEPT OF ADMIN AND FINANCE		300,000.00
25001001/12150000	700000/00000	BTL ITEMS - DEPARTMENT OF ADMIN AND FINANCE		134,554,727.83
25001001/21000000	800015/00000	PERSONNEL COST - DEPARTMENT OF ADMIN & FINANCE	319,853,509.65	
21001001/21000000	800050/00000	PERSONNEL COST- DEPARTMENT OF PRIMARY HEALTH CARE	253,336,215.71	
17001001/21000000	800900/00000	PROVISION FOR FUNDING PRIMARY EDUCATION	1,001,715,407.17	
25001001/22000000	810015/00000	SOCIAL BENEFITS - DEPARTMENT OF ADMIN AND FINANCE	114,161,377.13	
25001001/22000000	820015/00000	OVERHEAD COST - DEPARTMENT OF ADMIN & FINANCE	672,897,563.72	
15001001/22000000	820020/00000	OVERHEAD COST - DEPARTMENT OF AGRICULTURE & FORESTRY	8,349,000.00	
34001001/22000000	820030/00000	OVERHEAD COST - DEPARTMENT OF WORKS AND INFRASTRUCTURE	48,912,852.11	
17001001/22000000	820045/00000	OVERHEAD COST - DEPARTMENT OF EDUCATION AND SOCIAL DEV.	31,420,110.92	
21001001/22000000	820050/00000	OVERHEAD COST- DEPARTMENT OF PRIMARY HEALTH CARE	66,229,000.00	
25001001/22000000	830000/00000	Consolidated Revenue Fund Charges - Public Debt Charges	1,260,000.00	
20001001/22000000	860000/00000	Transfer to Other Funds	734,641,800.60	
25001001/22000000	870000/00000	BTL _ Payments - DEPARTMENT OF ADMIN AND FINANCE	134,554,727.83	
		Nett Loss		236,718,383.90
0			3,387,331,564.84	3,387,331,564.84
		Nett Loss	236,718,383.90	
25001001/46010101	001000/00000	Consolidated Revenue Fund		236,828,645.78
25001001/14000000	001030/00000	Other Funds		20,500,000.00
25001001/14000000	110000/00000	TRANSFER FROM CONSOLIDATED REVENUE FUND		734,641,800.60
25001001/23010112/00000000	200015/00000	CAPEX - ADMIN SECTOR - ADMIN & FINANCE	106,309,850.87	
15001001/23030112/00000000	200020/00000	CAPEX- ECONOMIC SECTOR - DEPT OF AGRIC AND NATURAL RESOURCES	7,000,000.00	
34001001/23020101/00000000	200030/00000	CAPEX - ECONOMIC SECTOR - DEPARTMENT OF WORKS AND HOUSING	352,124,868.08	
17001001/23000000/00000000	200045/00000	CAPEX - SOCIAL SECTOR - DEPARTMENT OF EDUCATION	65,446,120.71	
21001001/23000000/00000000	200050/00000	CAPEX - SOCIAL SECTOR - DEPARTMENT OF HEALTH	203,760,960.94	
25001001/31010100	500000/00000	Cash Book Control Accounts	110,261.88	
25001001/31000000	520000/00000	Investment Control Accounts	20,500,000.00	
0			991,970,446.38	991,970,446.38



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

GIWA
LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE KADUNA STATE HOUSE OF ASSEMBLY



PROFILE OF ELECTED OFFICIALS

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

MANAGEMENT STAFF

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



Hon. Abubakar Shehu L. Giwa
Executive Chairman



Alh. Usman Ismail
Council Secretary



Alh. Idris Muhammed Bawa
Dir. Admin and Finance



Ibrahim Bala
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Giwa Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Giwa Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive summary of the financial position and operation of the Local Government.



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

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

The Financial Statements of Giwa Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Giwa Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

Abubakar Shehu L. Giwa
Chairman



RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Giwa Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.

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

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

Ibrahim Bala
DDFS

RECORD KEEPING:

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



CASH FLOW STATEMENT

RECEIPTS:

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

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

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

PAYMENTS:

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

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

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

STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS:

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



TREASURIES AND BANKS

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

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

These balance have been verified and certified by me.

ADVANCES AND DEPOSITS:

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

GIWA LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY
FOR THE PERIOD ENDED 31/12/2019



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

GIWA LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		2,002,713,375.40	2,087,636,430.76
Value Added Tax		259,224,396.84	366,778,675.54
Independent Revenue	1		355,000.00
BTL Receipts	2	58,546,905.38	172,868,906.96
Total Receipts		2,320,484,677.62	2,627,639,013.26
Payments			
Compensation of Employees	3	942,120,497.12	749,330,884.04
Social Benefits	4	63,603,612.35	234,806,663.28
Overhead Cost	5	683,412,386.62	501,866,437.19
Service Wide Vote		1,781,391.53	
Below-The-Line Payments	6	58,546,905.22	172,868,906.96
Total Payments		1,749,464,792.84	1,658,872,891.47
Net Cash Flow from Operating Activities		571,019,884.78	968,766,121.79
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		18,781,525.50	66,567,515.46
Improvement to Human Health		28,972,810.85	
Enhancing Skills and Knowledge		61,994,771.64	71,850,344.97
Housing and Urban Development		13,090,886.50	
Environmental Improvement		9,972,902.41	
Water Resources and Rural Development			45,762,651.42
Reform of Government and Governance		228,304,717.93	76,100,544.37
Power		143,489,392.77	311,655,727.06
Road		286,458,103.10	214,578,311.32
Net Cash Flow from Investing Activities	7	791,065,110.70	786,515,094.60
Cash Flow from Financing Activities:			
Proceeds from Internal Loans		27,662,229.50	
Net Cash Flow from Financing		27,662,229.50	
Net Surplus(Deficit) for the Year		192,382,996.42	182,251,027.19
Opening Balance		192,382,996.42	10,131,969.23
Closing Balance	8		192,382,996.42
Note 1 - Independent Revenue			

Rates			350,000.00
Miscellaneous Revenue			5,000.00
Total			355,000.00
Note 2 - BTL Receipts			

With holding Taxes due to FIRS		2,977.50	
VAT due to FIRS		12,099,758.00	
Union Deductions		2,938,289.50	16,515,477.44



PAYE Taxes due to State Board of Internal Revenue		13,083,741.24		781,154.64
Deposits		190,000.00		1,000.00
Loans deduction for Salary Other Deduction for payroll				590,300.00
10% Contract Retention Charges				8,055,109.50
Sigma Pension Deductions		15,017,585.95		89,648,623.39
NULGE Deductions		4,771,809.26		13,470,285.35
NANM				53,044.00
Party Deduction		2,512,864.68		
Monthly Repayments by Staff of LG				1,000,000.00
Tax Audit Liabilities				3,782,608.70
NULGE Deduction		614,030.54		200,323.00
Mosque Contribution		40,000.00		
Refund of Unclaimed Salary		2,282,659.32		589,788.69
NUT Deduction				4,169,620.20
NUT Endwell				12,644,000.00
Credit Direct Deductions				19,000,000.00
National Housing Fund Deduction		4,993,189.39		2,099,572.05
A.O.P Shawn				268,000.00
Total		58,546,905.38		172,868,906.96
Note 3 - Compensation of Employees				

Contribution for Primary Teachers Salaries		506,752,940.16		364,840,022.97
Local Government Staff	3A	371,763,944.61		149,684,197.79
Total		942,120,497.12		749,330,884.04
Note 3A - Local Government Staff				

Giwa Local Govt		435,367,556.96		384,490,861.07
Total		435,367,556.96		384,490,861.07
Note 4 - Social Benefits				

Contribution to Pension Funds				234,806,663.28
Contributory Pension		63,603,612.35		
Total		63,603,612.35		234,806,663.28
Note 5 - Overhead Costs				

Transport and Travelling		20,698,185.76		44,475,323.78
Utilities		1,770,567.38		480,000.00
Material and Supplies		26,804,333.33		27,500,703.95
Maintenance Services		23,854,829.71		10,933,825.83
Training		24,617,410.96		6,635,537.57
Other Services		225,356,270.18		124,622,391.30
Consulting & Professional Services		35,323,683.50		17,772,304.35
Fuel and Lubricants		3,860,000.00		3,561,218.19
Financial Charges		1,626,527.92		95,596.23
Miscellaneous Expenses		308,150,577.88		210,174,371.93
Staff Loans and Advances				24,500,000.00
Local Grants and Contributions		11,350,000.00		31,115,164.06
Total		683,412,386.62		501,866,437.19



Note 6 - Below the Line Payments				

WHT		2,977.50		
VAT due to FIRS		12,099,758.00		
Union Deductions		2,938,289.50		16,515,477.44
PAYE Deductions Remittances to BIR		13,083,741.08		781,154.64
Deposits		190,000.00		1,000.00
Loans deduction for Salary Other Deduction for payroll				590,300.00
10% Contract Retention Charges				8,055,109.50
Sigma Pension deduction		15,017,585.95		89,648,623.39
NULGE Deductions		4,771,809.26		13,470,285.35
NANM				53,044.00
Party Deduction		2,512,864.68		
Monthly Repayments by Staff of LG				1,000,000.00
Tax Audit Liabilities				3,782,608.70
NULGE Deduction		614,030.54		200,323.00
Mosque Contributions		40,000.00		
Refund of Unclaimed Salary		2,282,659.32		589,788.69
NUT Deduction				4,169,620.20
NUT Endwell				12,644,000.00
Credit Direct Deductions				19,000,000.00
National Housing Fund Deduction		4,993,189.39		2,099,572.05
A.O.P Shawn				268,000.00
Total		58,546,905.22		172,868,906.96
Note 7 - Net Cash From Investing Activities by Location				

Giwa Ward		624,293,808.24		666,837,679.31
Kakangi Ward		31,519,923.72		
Yakawada Ward		11,621,612.35		6,710,342.00
kadage Ward				12,371,943.90
Idasu Ward				25,366,310.14
Galadimawa Ward		11,599,163.34		
Kidandan Ward		105,938,886.57		67,040,000.00
Panhauya Ward		6,091,716.48		8,188,819.25
Total		791,065,110.70		786,515,094.60
Note 8 - Closing Balance				

Zenith - Main Account				4,827,953.10
Zenith - Project Account				187,555,043.32
Sub Total: Cash and Bank				192,382,996.42
Total Consolidated Cash & Bank Balances				192,382,996.42

**GIWA LOCAL GOVERNMENT
STATEMENT OF ASSETS & LIABILITIES
FOR THE PERIOD ENDED 31/12/2019**



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8		192,382,996.42
Sub Total			192,382,996.42
Investments and Other Assets			

Investments	9	20,050,000.00	20,050,000.00
Liability Over Assets		27,662,229.50	
Sub Total		47,712,229.50	20,050,000.00
Total Assets		47,712,229.50	212,432,996.42
Public Funds:			

Consolidated Revenue Fund	11		192,382,996.42
Capital Development Fund	12		
Other Funds		20,050,000.00	20,050,000.00
Sub - Total: Public Funds		20,050,000.00	212,432,996.42
LIABILITIES:			

Internal Loans	13	27,662,229.50	
Sub Total: Liabilities		27,662,229.50	
Public Funds + Liabilities		47,712,229.50	212,432,996.42
Note 8 - Treasuries and Banks			

Zenith - Main Account			4,827,953.10
Zenith - Project Account			187,555,043.32
Total			192,382,996.42
Note 9 - Investments			

Ikara Food Processing Company		250,000.00	250,000.00
Makarfi Sugar Company		1,150,000.00	1,150,000.00
Kachia Ginger Company		150,000.00	150,000.00
Universal Bank Plc		6,000,000.00	6,000,000.00
First Bank Plc		1,000,000.00	1,000,000.00
Afribank Plc		1,000,000.00	1,000,000.00
National Oil		1,500,000.00	1,500,000.00
Ashaka Cement		1,000,000.00	1,000,000.00
Unity Bank Plc (Former Intercity Bank)		2,052,917.70	2,052,917.70
First Inland Bank Plc (Former NUB)		5,947,082.30	5,947,082.30
Total		20,050,000.00	20,050,000.00

Note 10 - Advances				

Note 11 - Consolidated Revenue Fund				

Opening Balance		192,382,996.42		10,131,969.23
Add/(Less) Net Recurrent Surplus/(Deficit)		192,382,996.42		182,251,027.19
Closing Balance				192,382,996.42
Note 12 - Capital Development Fund				

Note 13 - Internal Loans				

Zenith - Main Account Loan		297,901.40		
Zenith - Project Account Loan		27,364,328.10		
Total		27,662,229.50		



GIWA LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		10,131,969.23	192,382,996.42		177,417,959.00	14,965,037.42		
Add: Recurrent Receipts:								
Statutory Allocation		2,044,782,651.21	1,936,083,998.61	2,082,923,745.00	2,082,923,745.00	146,839,746.39	2,000,302,567.00	2,200,332,823.00
Share of VAT		366,778,675.54	259,224,396.84	527,910,168.00	527,910,168.00	268,685,771.16	910,579,298.00	1,001,637,227.00
Excess Crude		17,835,298.74						
Ecological Fund from FAAC			2,882,417.84			2,882,417.84		
NNPC Refunds		3,458,901.40						
10% IGR State Government Allocation				76,809,668.00	76,809,668.00	76,809,668.00	26,172,115.00	28,789,326.00
Exchange Rate Difference		21,559,579.41	3,235,600.13			3,235,600.13		
Share of Forex Equalization			55,907,980.09			55,907,980.09		
Excess Bank Charges			4,603,378.73			4,603,378.73		
Sub Total: Statutory Allocation		2,454,415,106.30	2,261,937,772.24	2,687,643,581.00	2,687,643,581.00	425,705,808.76	2,937,053,980.00	3,230,759,376.00
Direct Taxes	15			500,000.00	500,000.00	500,000.00	500,000.00	550,000.00
Licenses	16			3,116,252.00	3,116,252.00	3,116,252.00	3,116,252.00	3,427,877.00
Rates	17	350,000.00		8,500,000.00	8,500,000.00	8,500,000.00	8,500,000.00	9,350,000.00
Fees	18			10,700,000.00	10,700,000.00	10,700,000.00	10,700,000.00	11,770,000.00
Fines	19			500,000.00	500,000.00	500,000.00	500,000.00	550,000.00
Sales	20			33,000,000.00	33,000,000.00	33,000,000.00	33,000,000.00	36,300,000.00
Earnings	21			11,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00	12,100,000.00
Miscellaneous	27	5,000.00						
Sub-Total: Independent Revenue		355,000.00		67,316,252.00	67,316,252.00	67,316,252.00	67,316,252.00	74,047,877.00
Below The Line Receipts	29	172,868,906.96	58,546,905.38			58,546,905.38		1,443,574,031.00
Total Recurrent Receipts		2,627,639,013.26	2,320,484,677.62	2,754,959,833.00	2,754,959,833.00	434,475,155.38	3,004,370,232.00	4,748,381,284.00
Total Funds Available		2,637,770,982.49	2,512,867,674.04	2,754,959,833.00	2,932,377,792.00	419,510,117.96	3,004,370,232.00	4,748,381,284.00
Less Recurrent Payments:								
Salaries Wages and Allowances	30	749,330,884.04	942,120,497.12	946,487,620.00	999,015,844.00	56,895,346.88	796,205,306.00	836,015,571.00
Social Benefits		234,806,663.28	63,603,612.35	83,464,624.00	173,073,260.00	109,469,647.65	83,464,624.00	87,637,855.00
Overhead Cost	31	501,866,437.19	683,412,386.62	798,861,243.00	834,142,342.00	150,729,955.38	730,957,043.00	804,076,465.00
Service wide Vote			1,781,391.53	2,000,000.00	2,000,000.00	218,608.47	2,000,000.00	2,100,000.00
BTL Payments	32	172,868,906.96	58,546,905.22			58,546,905.22		
Total Recurrent Payments		1,658,872,891.47	1,749,464,792.84	1,830,813,487.00	2,008,231,446.00	258,766,653.16	1,612,626,973.00	1,729,829,891.00
Net Recurrent Funds before Transfers		978,898,091.02	763,402,881.20	924,146,346.00	924,146,346.00	160,743,464.80	1,391,743,259.00	3,018,551,393.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		786,515,094.60	763,402,881.20	924,146,346.00	924,146,346.00	160,743,464.80	1,491,574,031.00	1,466,359,728.00
Total Appropriations/Transfers		786,515,094.60	763,402,881.20	924,146,346.00	924,146,346.00	160,743,464.80	1,491,574,031.00	1,466,359,728.00
Closing Balance		192,382,996.42					99,830,772.00	1,552,191,665.00
Note 16 - Licenses								

Radio/Television Station License				2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,200,000.00
Bicycle/License				616,252.00	616,252.00	616,252.00	616,252.00	677,877.00
Pet/Dog License				500,000.00	500,000.00	500,000.00	500,000.00	550,000.00
Total				3,116,252.00	3,116,252.00	3,116,252.00	3,116,252.00	3,427,877.00



Note 17 - Rates								

Tenement Rate		350,000.00						
Shops and Kiosk Rates				8,500,000.00	8,500,000.00	8,500,000.00	8,500,000.00	9,350,000.00
Total		350,000.00		8,500,000.00	8,500,000.00	8,500,000.00	8,500,000.00	9,350,000.00
Note 18 - Fees								

Naming Of Street Registration Fees				1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,320,000.00
Marriage/Divorce Fees				2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,750,000.00
Customary Right of Occupancy Fees				5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,500,000.00
Slaughter Slab Fees				2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,200,000.00
Total				10,700,000.00	10,700,000.00	10,700,000.00	10,700,000.00	11,770,000.00
Note 19 - Fines								

Merriment And Road Closure Levies				500,000.00	500,000.00	500,000.00	500,000.00	550,000.00
Total				500,000.00	500,000.00	500,000.00	500,000.00	550,000.00
Note 20 - Sales								

Land use Charges (Private and Commercial Property)				33,000,000.00	33,000,000.00	33,000,000.00	33,000,000.00	36,300,000.00
Total				33,000,000.00	33,000,000.00	33,000,000.00	33,000,000.00	36,300,000.00
Note 21 - Earnings								

Earning from Market				8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00	8,800,000.00
Earning from Motor Park				3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,300,000.00
Total				11,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00	12,100,000.00
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 24 - Repayment								

Note 25 - Investment Income								

Note 26 - Interest								

Note 27 - Miscellaneous								

Other Sources		5,000.00						
Total		5,000.00						



Note 29 - BTL Receipts								

With holding Taxes due to FIRS			2,977.50			2,977.50		
VAT due to FIRS			12,099,758.00			12,099,758.00		
Union Deductions		16,515,477.44	2,938,289.50			2,938,289.50		
PAYE Taxes due to State Board of Internal Revenue		781,154.64	13,083,741.24			13,083,741.24		
Deposits		1,000.00	190,000.00			190,000.00		
Loans deduction for Salary Other Deduction for payroll		590,300.00						
10% Contract Retention Charges		8,055,109.50						
Sigma Pension Deductions		89,648,623.39	15,017,585.95			15,017,585.95		
NULGE Deductions		13,470,285.35	4,771,809.26			4,771,809.26		
NANM		53,044.00						
Party Deduction			2,512,864.68			2,512,864.68		
Monthly Repayments by Staff of LG		1,000,000.00						
Tax Audit Liabilities		3,782,608.70						
NULGE Deduction		200,323.00	614,030.54			614,030.54		
Mosque Contribution			40,000.00			40,000.00		
Refund of Unclaimed Salary		589,788.69	2,282,659.32			2,282,659.32		
NUT Deduction		4,169,620.20						
NUT Endwell		12,644,000.00						
Credit Direct Deductions		19,000,000.00						
National Housing Fund Deduction		2,099,572.05	4,993,189.39			4,993,189.39		
A.O.P Shawn		268,000.00						
Total		172,868,906.96	58,546,905.38			58,546,905.38		
Note 30 - Salaries Wages & Allowances								

Department Admin & Finance		186,557,122.07	248,315,786.24	249,845,128.00	249,845,128.00	1,529,341.76	249,845,128.00	262,337,384.00
Department of Primary Health Care		197,933,739.00	187,051,770.72	187,549,282.00	187,549,282.00	497,511.28	37,266,969.00	39,130,317.00
Contribution to Primary Education		364,840,022.97	506,752,940.16	509,093,210.00	561,621,434.00	54,868,493.84	509,093,209.00	534,547,870.00
Total		749,330,884.04	942,120,497.12	946,487,620.00	999,015,844.00	56,895,346.88	796,205,306.00	836,015,571.00
Note 31 - Overhead Cost								

Department Admin & Finance		363,660,720.13	429,074,430.73	450,945,881.00	486,226,980.00	57,152,549.27	396,070,357.00	452,445,445.00
Department of Agriculture & Forestry		32,497,500.00	40,897,185.76	88,636,076.00	88,636,076.00	47,738,890.24	87,295,000.00	91,659,750.00
Department of Works & Infrastructure		15,349,044.02	6,400,567.38	7,560,000.00	7,560,000.00	1,159,432.62	7,560,000.00	7,938,000.00
Department of Education & Social Dev.		43,248,559.75	70,886,579.52	79,090,000.00	79,090,000.00	8,203,420.48	75,590,000.00	79,369,500.00
Department of Primary Health Care		47,110,613.29	136,153,623.23	172,629,286.00	172,629,286.00	36,475,662.77	164,441,686.00	172,663,770.00
Total		501,866,437.19	683,412,386.62	798,861,243.00	834,142,342.00	150,729,955.38	730,957,043.00	804,076,465.00
32 - BTL Payments								

WHT			2,977.50			2,977.50		
VAT due to FIRS			12,099,758.00			12,099,758.00		
Union Deductions		16,515,477.44	2,938,289.50			2,938,289.50		
PAYE Deductions Remittances to BIR		781,154.64	13,083,741.08			13,083,741.08		

Deposits		1,000.00	190,000.00			190,000.00		
Loans deduction for Salary Other Deduction for payroll		590,300.00						
10% Contract Retention Charges		8,055,109.50						
Sigma Pension deduction		89,648,623.39	15,017,585.95			15,017,585.95		
NULGE Deductions		13,470,285.35	4,771,809.26			4,771,809.26		
NANM		53,044.00						
Party Deduction			2,512,864.68			2,512,864.68		
Monthly Repayments by Staff of LG		1,000,000.00						
Tax Audit Liabilities		3,782,608.70						
NULGE Deduction		200,323.00	614,030.54			614,030.54		
Mosque Contributions			40,000.00			40,000.00		
Refund of Unclaimed Salary		589,788.69	2,282,659.32			2,282,659.32		
NUT Deduction		4,169,620.20						
NUT Endwell		12,644,000.00						
Credit Direct Deductions		19,000,000.00						
National Housing Fund Deduction		2,099,572.05	4,993,189.39			4,993,189.39		
A.O.P Shawn		268,000.00						
Total		172,868,906.96	58,546,905.22			58,546,905.22		



GIWA LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				20,714,270.00	292,364,483.00	292,364,483.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		786,515,094.60	763,402,881.20	924,146,346.00	924,146,346.00	160,743,464.80	1,491,574,031.00	1,443,574,031.00
Internal Loans	36		27,662,229.50			27,662,229.50		
Sub Total: Capital Receipts		786,515,094.60	791,065,110.70	924,146,346.00	924,146,346.00	133,081,235.30	1,491,574,031.00	1,443,574,031.00
Total Capital Fund Available		786,515,094.60	791,065,110.70	944,860,616.00	1,216,510,829.00	425,445,718.30	1,491,574,031.00	1,443,574,031.00
Less: Capital Expenditure								
General Public Services	37	36,434,869.17	211,948,717.93	230,986,534.00	320,595,170.00	108,646,452.07	159,113,068.00	159,113,068.00
Economic Affairs	38	641,485,231.09	509,674,064.19	624,604,779.00	699,774,554.00	190,100,489.81	1,002,955,720.00	954,955,720.00
Health	41		28,972,810.85	36,339,592.00	79,995,142.00	51,022,331.15	69,150,343.00	69,150,343.00
Education	43	108,594,994.34	40,469,517.73	52,929,711.00	116,145,963.00	75,676,445.27	260,354,900.00	260,354,900.00
Total Capital Expenditure		786,515,094.60	791,065,110.70	944,860,616.00	1,216,510,829.00	425,445,718.30	1,491,574,031.00	1,443,574,031.00
Note 35 - Aids and Grants								

Note 36 - Internal Loans:								

Loans from Commercial Bank								
Total			27,662,229.50			27,662,229.50		
Note 37 - General Public Services								

70111 - Executive and Legislature Organs		36,434,869.17	211,948,717.93	230,986,534.00	320,595,170.00	108,646,452.07	159,113,068.00	159,113,068.00
Total		36,434,869.17	211,948,717.93	230,986,534.00	320,595,170.00	108,646,452.07	159,113,068.00	159,113,068.00
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs		56,900,000.00	54,853,326.34	70,717,717.00	70,717,717.00	15,864,390.66	232,255,038.00	208,255,038.00
70421 - Agriculture		80,121,226.46	18,781,525.50	22,795,000.00	37,795,000.00	19,013,474.50	65,633,875.00	41,633,875.00
70435 - Electricity		492,535,191.98	257,765,879.09	315,182,828.00	375,352,603.00	117,586,723.91	578,056,162.00	578,056,162.00
70443 - Construction		11,928,812.65	14,723,415.89	23,460,000.00	23,460,000.00	8,736,584.11	66,920,000.00	66,920,000.00
70451 - Road Transport			163,549,917.37	192,449,234.00	192,449,234.00	28,899,316.63	53,090,645.00	53,090,645.00
70481 - R&D General Economic Commercial & Labour Affrs							7,000,000.00	7,000,000.00
Total		641,485,231.09	509,674,064.19	624,604,779.00	699,774,554.00	190,100,489.81	1,002,955,720.00	954,955,720.00
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

Note 41 - Health								

70712 - Other Medical Products			28,972,810.85	36,339,592.00	79,995,142.00	51,022,331.15	59,035,343.00	59,035,343.00
70740 - Public Health Services							10,115,000.00	10,115,000.00
Total			28,972,810.85	36,339,592.00	79,995,142.00	51,022,331.15	69,150,343.00	69,150,343.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education			3,892,000.00	7,895,522.00	7,895,522.00	4,003,522.00		
70970 - R & D Education		108,594,994.34	36,577,517.73	45,034,189.00	108,250,441.00	71,672,923.27	218,354,900.00	218,354,900.00
70980 - Education N.E.C							42,000,000.00	42,000,000.00
Total		108,594,994.34	40,469,517.73	52,929,711.00	116,145,963.00	75,676,445.27	260,354,900.00	260,354,900.00
Note 44 - Social Protection								



GIWA LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								

25001001/11010001	Statutory Allocation	2,044,782,651.21	1,936,083,998.61	2,082,923,745.00	2,082,923,745.00	146,839,746.39	2,000,302,567.00	2,200,332,823.00
25001001/11010002	Share of VAT	366,778,675.54	259,224,396.84	527,910,168.00	527,910,168.00	268,685,771.16	910,579,298.00	1,001,637,227.00
25001001/11010003	Excess Crude	17,835,298.74						
25001001/11010004	Ecological Fund from FAAC		2,882,417.84			2,882,417.84		
25001001/11010006	NNPC Refunds	3,458,901.40						
25001001/11010011	10% IGR State Government Allocation			76,809,668.00	76,809,668.00	76,809,668.00	26,172,115.00	28,789,326.00
25001001/11010013	Exchange Rate Difference	21,559,579.41	3,235,600.13			3,235,600.13		
25001001/11000020	Share of Forex Equalization		55,907,980.09			55,907,980.09		
25001001/11000020	Excess Bank Charges		4,603,378.73			4,603,378.73		
Total		2,454,415,106.30	2,261,937,772.24	2,687,643,581.00	2,687,643,581.00	425,705,808.76	2,937,053,980.00	3,230,759,376.00
TAXES								
25001001 - Department of Admin & Finance								

LICENSES								
25001001 - Department of Admin & Finance								

25001001/12020005	Radio/Television Station License			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,200,000.00
25001001/12020012	Bicycle/License			616,252.00	616,252.00	616,252.00	616,252.00	677,877.00
25001001/12020018	Pet/Dog License			500,000.00	500,000.00	500,000.00	500,000.00	550,000.00
Total				3,116,252.00	3,116,252.00	3,116,252.00	3,116,252.00	3,427,877.00
RATES								
25001001 - Department of Admin & Finance								

25001001/11030001	Tenament Rate	350,000.00						
25001001/12040068	Shops and Kiosk Rates			8,500,000.00	8,500,000.00	8,500,000.00	8,500,000.00	9,350,000.00
Total		350,000.00		8,500,000.00	8,500,000.00	8,500,000.00	8,500,000.00	9,350,000.00
FEES								
25001001 - Department of Admin & Finance								

25001001/12040006	Naming of Street Registration Fees			1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,320,000.00
25001001/12040018	Marriage/Divorce Fees			2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,750,000.00
25001001/12040031	Customary Right of Occupancy Fees			5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,500,000.00
25001001/12040099	Slaughter Slab Fees			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,200,000.00
Total				10,700,000.00	10,700,000.00	10,700,000.00	10,700,000.00	11,770,000.00



FINES								
25001001 - Department of Admin & Finance								

25001001/12050000 Merriment And Road Closure Levies				500,000.00	500,000.00	500,000.00	500,000.00	550,000.00
Total				500,000.00	500,000.00	500,000.00	500,000.00	550,000.00
SALES								
25001001 - Department of Admin & Finance								

25001001/12090003 Land use Charges (Private and Commercial Property)				33,000,000.00	33,000,000.00	33,000,000.00	33,000,000.00	36,300,000.00
Total				33,000,000.00	33,000,000.00	33,000,000.00	33,000,000.00	36,300,000.00
EARNINGS								
25001001 - Department of Admin & Finance								

25001001/12070012 Earning from Market				8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00	8,800,000.00
25001001/12070013 Earning from Motor Park				3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,300,000.00
Total				11,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00	12,100,000.00
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin & Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin & Finance								

REPAYMENTS								
25001001 - Department of Admin & Finance								

INVESTMENT INCOME								
25001001 - Department of Admin & Finance								

INTEREST EARNED								
25001001 - Department of Admin & Finance								

MISCELLANEOUS								
25001001 - Department of Admin & Finance								

25001001/12140005 Other Sources			5,000.00					
Total			5,000.00					

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin & Finance								

25001001/12150001	With holding Taxes due to FIRS		2,977.50			2,977.50		
25001001/12150002	VAT due to FIRS		12,099,758.00			12,099,758.00		
25001001/12150003	Union Deductions	16,515,477.44	2,938,289.50			2,938,289.50		
25001001/12150004	PAYE Taxes due to State Board of Internal Revenue	781,154.64	13,083,741.24			13,083,741.24		
25001001/12150005	Deposits	1,000.00	190,000.00			190,000.00		
25001001/12150006	Loans deduction for Salary Other Deduction for payroll	590,300.00						
25001001/12150008	10% Contract Retention Charges	8,055,109.50						
25001001/12150009	Sigma Pension Deductions	89,648,623.39	15,017,585.95			15,017,585.95		
25001001/12150012	NULGE Deductions	13,470,285.35	4,771,809.26			4,771,809.26		
25001001/12150014	NANM	53,044.00						
25001001/12150015	Party Deduction		2,512,864.68			2,512,864.68		
25001001/12150016	Monthly Repayments by Staff of LG	1,000,000.00						
25001001/12150017	Tax Audit Liabilities	3,782,608.70						
25001001/12150026	NULGE Deduction	200,323.00	614,030.54			614,030.54		
25001001/12150029	Mosque Contribution		40,000.00			40,000.00		
25001001/12150030	Refund of Unclaimed Salary	589,788.69	2,282,659.32			2,282,659.32		
25001001/12150032	NUT Deduction	4,169,620.20						
25001001/12150034	NUT Endwell	12,644,000.00						
25001001/12150035	Credit Direct Deductions	19,000,000.00						
25001001/12150036	National Housing Fund Deduction	2,099,572.05	4,993,189.39			4,993,189.39		
25001001/12150039	A.O.P Shawn	268,000.00						
Total		172,868,906.96	58,546,905.38			58,546,905.38		1,443,574,031.00



GIWA LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COST
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/21010101 Basic Salary		186,557,122.07	248,315,786.24	249,845,128.00	249,845,128.00	1,529,341.76	249,845,128.00	262,337,384.00
Sub Total - Personnel Cost		186,557,122.07	248,315,786.24	249,845,128.00	249,845,128.00	1,529,341.76	249,845,128.00	262,337,384.00
25001001/22020102 Local Travel and Transport - Others		25,313,000.00						
25001001/22020103 International Transport and Travels - Training		7,253,000.00						
25001001/22020106 Duty tour Allowance-Civil Servant		4,401,323.78						
25001001/22020209 Payment of Security Guard Allowance		110,000.00						
25001001/22020301 Office Stationeries/Computer Consumables		2,023,998.00	2,275,000.00	2,455,000.00	2,455,000.00	180,000.00	2,455,000.00	2,577,750.00
25001001/22020303 Newspapers				80,000.00	80,000.00	80,000.00	80,000.00	84,000.00
25001001/22020305 Printing of Non Security Documents		7,113,000.00	19,655,333.33	20,090,000.00	24,090,000.00	4,434,666.67	20,090,000.00	21,094,500.00
25001001/22020306 Printing of Security Documents		4,535,002.00	2,804,000.00	3,000,000.00	3,000,000.00	196,000.00	3,000,000.00	3,150,000.00
25001001/22020312 Other Service Material							2,130,000.00	3,644,629.00
25001001/22020314 Provision of Service Materials			1,400,000.00	2,130,000.00	2,130,000.00	730,000.00	1,341,076.00	36,750,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs		1,896,000.00	105,000.00	120,000.00	120,000.00	15,000.00	120,000.00	126,000.00
25001001/22020404 Maintenance of Office / IT Equipments			420,000.00	450,000.00	450,000.00	30,000.00	450,000.00	472,500.00
25001001/22020405 Maintenance of Plants & Generators			135,000.00	550,000.00	550,000.00	415,000.00	550,000.00	577,500.00
25001001/22020406 Other maintenance Services			14,663,079.71	15,254,781.00	15,254,781.00	591,701.29	15,254,781.00	16,017,520.00
25001001/22020412 Maintenance of Markets/Public Places			3,901,750.00	4,460,000.00	4,460,000.00	558,250.00	4,460,000.00	4,683,000.00
25001001/22020501 Local Training		4,731,229.76	2,207,959.42	2,737,000.00	2,737,000.00	529,040.58	2,737,000.00	2,873,850.00
25001001/22020503 Contribution to Training Fund			13,309,971.03	14,216,600.00	14,216,600.00	906,628.97		
25001001/22000505 Workshops and Seminars			6,381,002.25	6,500,000.00	6,500,000.00	118,997.75	1,000,000.00	1,050,000.00
25001001/22020604 Security Vote (Including Operations)		50,427,391.30	30,908,520.18	32,000,000.00	32,000,000.00	1,091,479.82	32,000,000.00	33,600,000.00
25001001/22020605 Cleaning & Fumigation Services		1,240,000.00	6,906,000.00	7,000,000.00	7,000,000.00	94,000.00	7,000,000.00	7,350,000.00
25001001/22020606 Physical security		71,750,000.00	173,147,750.00	173,405,000.00	173,405,000.00	257,250.00	173,405,000.00	182,075,250.00
25001001/22020701 Financial Consulting		7,874,000.00						
25001001/22020710 Audit Fees		800,000.00						
25001001/22020711 Automation of IPSAS Accounting /Engagement of LGA's IPSAS Bu		3,161,304.35	8,411,195.45	9,000,000.00	9,000,000.00	588,804.55	4,000,000.00	4,200,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation		4,923,113.42						
25001001/22020901 Bank Charges (Other Than interest)		95,596.23						
25001001/22021001 Refreshment & Meals		4,789,313.78						
25001001/22021002 Honorarium & Sitting Allowance		1,325,000.00						



25001001/22021007	Welfare Packages		3,334,000.00						
25001001/22021012	Recruitment and Appointment (Service Wide)		3,652.17	880,000.00	1,000,000.00	1,000,000.00	120,000.00	1,000,000.00	1,050,000.00
25001001/22021014	Annual Budget Expenses and Administration		10,076,669.05	2,107,241.20	2,800,000.00	2,800,000.00	692,758.80	2,800,000.00	2,940,000.00
25001001/22021018	Gender/Women Empowerment		26,000,000.00	32,751,000.00	33,000,000.00	59,500,000.00	26,749,000.00	33,000,000.00	34,650,000.00
25001001/22021024	Formation and Development of Cooperative				10,800,000.00	10,800,000.00	10,800,000.00	10,800,000.00	11,340,000.00
25001001/22021034	Elected/Appointed Officials Remuneration Package		23,500,000.00	27,932,500.00	28,932,500.00	28,932,500.00	1,000,000.00	28,932,500.00	30,379,125.00
25001001/22021035	Local Government Election		17,391,000.00	36,783,000.00	37,040,000.00	37,040,000.00	257,000.00	2,040,000.00	1,963,571.00
25001001/22021040	Monitoring and Evaluation		4,000,000.00	9,115,000.00	9,325,000.00	14,106,099.00	4,991,099.00	9,325,000.00	9,791,250.00
25001001/22021043	Assistance to Religious Teachers Activities			14,207,128.16	15,000,000.00	15,000,000.00	792,871.84	15,000,000.00	15,750,000.00
25001001/22021068	Project Monitoring and Evaluation		2,878,500.00						
25001001/22021071	Contribution to Traditional Councils (Emirates & Chiefdoms)		23,920,762.99	12,880,000.00	13,600,000.00	13,600,000.00	720,000.00	13,600,000.00	14,280,000.00
25001001/22021076	Retirement Bond Redemption fund 2009/2010		7,717,391.30						
25001001/22021077	Local Government Reforms		4,606,472.00	5,787,000.00	6,000,000.00	6,000,000.00	213,000.00	6,000,000.00	6,300,000.00
25001001/22021078	Statistics/Data Collection General							3,500,000.00	3,675,000.00
25001001/22030107	Furnishing Advances		24,500,000.00						
25001001/22040109	Grant to Communities/NGO's		11,970,000.00						
Sub Total Overhead Cost			363,660,720.13	429,074,430.73	450,945,881.00	486,226,980.00	57,152,549.27	396,070,357.00	452,445,445.00
Total Recurrent Expenditure			550,217,842.20	677,390,216.97	700,791,009.00	736,072,108.00	58,681,891.03	645,915,485.00	714,782,829.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY									

15001001/22020102	Local Travel and Transport - Others		2,239,000.00	20,698,185.76	39,810,000.00	39,810,000.00	19,111,814.24	39,810,000.00	41,800,500.00
15001001/22020308	Field & Camping Materials Supplies		2,000,000.00		860,000.00	860,000.00	860,000.00	860,000.00	903,000.00
15001001/22200312	Purchase of Seeds			470,000.00	1,341,076.00	1,341,076.00	871,076.00		
15001001/22021016	SERVICOM				500,000.00	500,000.00	500,000.00	500,000.00	525,000.00
15001001/22020601	Security Services			14,394,000.00	35,165,000.00	35,165,000.00	20,771,000.00	35,165,000.00	36,923,250.00
15001001/22020605	Cleaning &Fumigation Services		1,205,000.00						
15001001/22020707	Agricultural Consulting		640,000.00						
15001001/22021018	Women Empowerment		19,900,000.00						
15001001/22021051	Purchase of Tree Seedlings		2,324,000.00						
15001001/22021055	Tree Planting Campaign			1,730,000.00	2,200,000.00	2,200,000.00	470,000.00	2,200,000.00	2,310,000.00
15001001/22021056	Trade Fairs /Exhibition		4,189,500.00						
15001001/22021059	Local Agric Show/World Food Day/Back to land			1,965,000.00	6,600,000.00	6,600,000.00	4,635,000.00	6,600,000.00	6,930,000.00
15001001/22021064	World Food Day/Women Day Celebration			1,640,000.00	2,160,000.00	2,160,000.00	520,000.00	2,160,000.00	2,268,000.00
Sub Total Overhead Cost			32,497,500.00	40,897,185.76	88,636,076.00	88,636,076.00	47,738,890.24	87,295,000.00	91,659,750.00
Total Recurrent Expenditure			32,497,500.00	40,897,185.76	88,636,076.00	88,636,076.00	47,738,890.24	87,295,000.00	91,659,750.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE									

34001001/22020102	Local Travel and Transport - Others		2,380,000.00						
34001001/22020201	Electricity Charges		370,000.00	1,770,567.38	1,800,000.00	1,800,000.00	29,432.62	1,800,000.00	1,890,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		2,928,990.83	4,630,000.00	5,760,000.00	5,760,000.00	1,130,000.00	5,760,000.00	6,048,000.00
34001001/22020406	Other Maintenance Services		6,108,835.00						
34001001/22020803	Plant /Generator Fuel Cost		3,561,218.19						
Sub Total Overhead Cost			15,349,044.02	6,400,567.38	7,560,000.00	7,560,000.00	1,159,432.62	7,560,000.00	7,938,000.00
Total Recurrent Expenditure			15,349,044.02	6,400,567.38	7,560,000.00	7,560,000.00	1,159,432.62	7,560,000.00	7,938,000.00



17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

17001001/22020102	Local Travel and Transport - Others	2,889,000.00						
17001001/22020303	Newspapers	133,086.95						
17001001/22020504	Mass Literacy/Formal Adult Edu.	1,904,307.81	2,718,478.26	3,600,000.00	3,600,000.00	881,521.74	3,600,000.00	3,780,000.00
17001001/22021003	Publicity & Advertisements	3,884,000.26						
17001001/22021009	Sporting Activities	6,932,999.98						
17001001/22021010	Direct Teaching & Laboratory Cost	1,100,000.00						
17001001/22021021	Local Cultural Festival	4,100,000.69						
17001001/22021025	NYSC/IT Student/Adult Education Institution	3,160,000.00	2,860,000.00	3,600,000.00	3,600,000.00	740,000.00	3,600,000.00	3,780,000.00
17001001/22021042	Bursary Award & Edu. Dev.		20,802,000.00	21,940,000.00	21,940,000.00	1,138,000.00	21,940,000.00	23,037,000.00
17001001/22021047	Primary Education Overhead		2,495,000.00	3,600,000.00	3,600,000.00	1,105,000.00	3,600,000.00	3,780,000.00
17001001/22021066	Repatriation of Foster and Destitutes		1,320,000.00	1,800,000.00	1,800,000.00	480,000.00	1,800,000.00	1,890,000.00
17001001/22021067	Poverty Alleviation		40,691,101.26	41,050,000.00	41,050,000.00	358,898.74	41,050,000.00	43,102,500.00
17001001/22021078	Statistics/Data Collection General			3,500,000.00	3,500,000.00	3,500,000.00		
17001001/22040109	Grant to Communities/NGOs	19,145,164.06						
Sub Total Overhead Cost		43,248,559.75	70,886,579.52	79,090,000.00	79,090,000.00	8,203,420.48	75,590,000.00	79,369,500.00
Total Recurrent Expenditure		43,248,559.75	70,886,579.52	79,090,000.00	79,090,000.00	8,203,420.48	75,590,000.00	79,369,500.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary	197,933,739.00	187,051,770.72	187,549,282.00	187,549,282.00	497,511.28	37,266,969.00	39,130,317.00
Sub Total - Personnel Cost		197,933,739.00	187,051,770.72	187,549,282.00	187,549,282.00	497,511.28	37,266,969.00	39,130,317.00
21001001/22020307	Drugs & Medical Supplies	11,695,617.00	200,000.00	350,000.00	350,000.00	150,000.00	350,000.00	367,500.00
21001001/22020701	Financial Consulting		13,451,140.26	14,550,000.00	14,550,000.00	1,098,859.74	14,550,000.00	15,277,500.00
21001001/22020703	Legal Services		4,870,000.00	5,350,000.00	5,350,000.00	480,000.00	5,350,000.00	5,617,500.00
21001001/22020707	Agricultural Consulting		1,385,347.79	2,100,000.00	2,100,000.00	714,652.21	2,100,000.00	2,205,000.00
21001001/22020708	Medical Consulting	2,772,000.00	7,206,000.00	8,000,000.00	8,000,000.00	794,000.00	8,000,000.00	8,400,000.00
21001001/22020714	Sanitation Hygiene & Water Supply Programme	2,525,000.00		50,000.00	50,000.00	50,000.00	50,000.00	52,500.00
21001001/22020801	Motor Vehicle Fuel Cost		600,000.00	720,000.00	720,000.00	120,000.00	720,000.00	756,000.00
21001001/22020803	Plant /Generator Fuel Cost		3,260,000.00	4,318,000.00	4,318,000.00	1,058,000.00	4,318,000.00	4,533,900.00
21001001/22020902	Insurance Premium		1,626,527.92	1,800,000.00	1,800,000.00	173,472.08	1,800,000.00	1,890,000.00
21001001/22021001	Refreshment & Meals		12,691,465.00	13,000,000.00	13,000,000.00	308,535.00	13,000,000.00	13,650,000.00
21001001/22021003	Publicity & Advertisements		3,441,478.00	6,300,000.00	6,300,000.00	2,858,522.00	6,300,000.00	6,615,000.00
21001001/22021009	Sporting Activities		5,654,900.00	7,000,000.00	7,000,000.00	1,345,100.00	7,000,000.00	7,350,000.00
21001001/22021011	Recruitment Exercise		1,350,000.00	1,500,000.00	1,500,000.00	150,000.00	1,500,000.00	1,575,000.00
21001001/22021014	Annual Budget Expenses and Administration		9,068,100.00	10,168,000.00	10,168,000.00	1,099,900.00	10,168,000.00	10,676,400.00
21001001/22021021	Special Days/Celebrations		4,100,000.00	4,500,000.00	4,500,000.00	400,000.00	4,500,000.00	4,725,000.00
21001001/22021026	Aids Control (Subsidy on Drugs)	9,436,806.91	495,000.00	1,000,000.00	1,000,000.00	505,000.00	1,000,000.00	1,050,000.00
21001001/22021027	I.P.D.S.		10,543,418.26	10,680,000.00	10,680,000.00	136,581.74	10,680,000.00	11,214,000.00
21001001/22021041	Emergency Relief Materials		9,140,000.00	10,000,000.00	10,000,000.00	860,000.00	10,000,000.00	10,500,000.00
21001001/22021052	System Serving from PHC	9,558,189.38	17,677,246.00	19,187,600.00	19,187,600.00	1,510,354.00	11,000,000.00	11,550,000.00
21001001/22021054	Community management of Acute Malnutrition (CMAN)	5,800,000.00	5,350,000.00	8,000,000.00	8,000,000.00	2,650,000.00	8,000,000.00	8,400,000.00
21001001/22021056	Trade Fairs/ Exhibition		3,450,000.00	4,050,000.00	4,050,000.00	600,000.00	4,050,000.00	4,252,500.00

21001001/22021074	MNCH	2,582,000.00	8,310,000.00	11,070,686.00	11,070,686.00	2,760,686.00	11,070,686.00	11,624,220.00
21001001/22021080	Infant and Young Child Feeding(IYCF)	2,741,000.00	933,000.00	6,000,000.00	6,000,000.00	5,067,000.00	6,000,000.00	6,300,000.00
21001001/22040109	Grant to Communities/NGOs		11,350,000.00	22,935,000.00	22,935,000.00	11,585,000.00	22,935,000.00	24,081,750.00
Sub Total Overhead Cost		47,110,613.29	136,153,623.23	172,629,286.00	172,629,286.00	36,475,662.77	164,441,686.00	172,663,770.00
Total Recurrent Expenditure		245,044,352.29	323,205,393.95	360,178,568.00	360,178,568.00	36,973,174.05	201,708,655.00	211,794,087.00
51001001 - TRADITIONAL OFFICE								

61001001 - FATIKA DEVELOPMENT AREA								

61002001 - SHIKA DEVELOPMENT AREA								

61003001 - NEW DEVELOPMENT AREA								

61004001 - NEW DEVELOPMENT AREA								

MANDATORY DEDUCTIONS								

25001001/21000000	Contribution to Primary Education Fund- Basic Salary	364,840,022.97	506,752,940.16	509,093,210.00	561,621,434.00	54,868,493.84	509,093,209.00	534,547,870.00
Total		364,840,022.97	506,752,940.16	509,093,210.00	561,621,434.00	54,868,493.84	509,093,209.00	534,547,870.00
SOCIAL BENEFITS								
DEPARTMENT OF ADMIN AND FINANCE								

25001001/22010101	Gratuity			13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00	13,650,000.00
25001001/22081000	Contribution to Pension Funds	234,806,663.28			89,608,636.00	89,608,636.00		
25001001/22010105	Contributory Pension		63,603,612.35	70,464,624.00	70,464,624.00	6,861,011.65	70,464,624.00	73,987,855.00
Total		234,806,663.28	63,603,612.35	83,464,624.00	173,073,260.00	109,469,647.65	83,464,624.00	87,637,855.00



GIWA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010000 Transfer from CRF to CDF		786,515,094.60	763,402,881.20	924,146,346.00	924,146,346.00	160,743,464.80	1,491,574,031.00	1,443,574,031.00
Total		786,515,094.60	763,402,881.20	924,146,346.00	924,146,346.00	160,743,464.80	1,491,574,031.00	1,443,574,031.00
MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

25001001/14030101 Loans from Commercial Bank			27,662,229.50			27,662,229.50		
Total			27,662,229.50			27,662,229.50		
EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		786,515,094.60	791,065,110.70	924,146,346.00	924,146,346.00	133,081,235.30	1,491,574,031.00	1,443,574,031.00

GIWA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXPENDITURE BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/23030121/05000001	Completion/Renovation of SUBEB secretariat	5,318,002.00					42,000,000.00	42,000,000.00
25001001/23010108/13000002	Purchase of Buses						9,000,000.00	9,000,000.00
25001001/23010105/13000004	Purchase of Hilux		12,310,000.00	13,000,000.00	13,000,000.00	690,000.00	10,115,000.00	10,115,000.00
25001001/23020118/13000012	Construction of town hall at Giwa		19,898,900.00	20,000,000.00	20,000,000.00	101,100.00		
25001001/23020118/13000014	Construction of Police outpost at Karaukarau.			3,184,476.00	3,184,476.00	3,184,476.00		
25001001/23020118/13000015	Construction of mosque at Local Government Secretariat Giwa			5,850,000.00	5,850,000.00	5,850,000.00		
25001001/23020101/13000020	Construction of Chairman's lodge		14,568,000.00	15,000,000.00	15,000,000.00	432,000.00		
25001001/23020101/13000045	Completion of renovation of local Government secretariat	10,989,393.94						
25001001/23010132/13000046	Purchase of 12 no. Golf cars local security outfit	6,600,000.00						
25001001/23050101/13000047	Settlement of Capital Liabilities	13,527,473.23	165,171,817.93	165,952,058.00	255,560,694.00	90,388,876.07	45,000,000.00	45,000,000.00
25001001/23050101/13000049	Purchase of Community Development Material						26,250,000.00	26,250,000.00
25001001/23010123/13000050	Purchase of Fire Fighting Truck						10,000,000.00	10,000,000.00
25001001/23010101/13000051	Purchase / Acquisition of Land			8,000,000.00	8,000,000.00	8,000,000.00	12,748,068.00	12,748,068.00
25001001/23010133/13000052	Provision of Landscaping and Beautification of LGSecretariat						4,000,000.00	4,000,000.00
Total		36,434,869.17	211,948,717.93	230,986,534.00	320,595,170.00	108,646,452.07	159,113,068.00	159,113,068.00
15001001 -DEPARTMENT OF AGRICULTURE AND FORESTRY								

15001001/23030112/01000004	Rehabilitation/Repairs of tractor	1,499,450.00					3,000,000.00	3,000,000.00
15001001/23030112/01000008	Purchase of Agro - Chemicals	1,414,000.00	1,950,000.00	2,565,000.00	2,565,000.00	615,000.00	2,565,000.00	2,565,000.00
15001001/23050101/01000023	Provision of Landscaping and beautification of LG Secretariat	2,900,000.00						
15001001/23030105/01000050	Demarcation of Livestock Route -Across the Wards	4,333,862.00					5,115,000.00	5,115,000.00
15001001/23010127/01000053	Rehabilitation and Repairs Home Economic Centre	4,000,000.00					4,415,000.00	4,415,000.00
15001001/23010112/01000057	Rehabilitation/Repairs of Home/Eco Centre@ Fatika		4,500,000.00	4,615,000.00	4,615,000.00	115,000.00	1,615,000.00	1,615,000.00
15001001/23010112/01000058	Rehabilitation/Repairs of Home/Eco Centre@ Shika	3,000,000.00	2,460,000.00	3,615,000.00	3,615,000.00	1,155,000.00	3,615,000.00	3,615,000.00
15001001/23010112/01000059	Rehabilitation/Repairs of Home/Eco Centre-Yakawada	3,000,000.00					3,315,000.00	3,315,000.00
15001001/23020124/01000064	Construction of Cattle Market	30,420,203.46						
15001001/23050101/01000065	Erosion/Flood control	4,000,000.00						
15001001/23010127/01000067	Purchase of 220 no. Irrigation Pumps	12,000,000.00	6,671,525.50	8,000,000.00	8,000,000.00	1,328,474.50	9,000,000.00	9,000,000.00
15001001/23030112/01000068	Renovation of Fertilizer Store at Giwa and Maraban Guga		3,200,000.00	4,000,000.00	4,000,000.00	800,000.00	4,000,000.00	4,000,000.00
15001001/23020113/13000002	Construction/provision of fencing	10,000,000.00					24,000,000.00	
15001001/23050101/13000003	Additional at aggregation centre at T/Zomo	6,453,711.00					4,993,875.00	4,993,875.00
15001001/23010127/13000004	Purchase of Additional Land for the Expansion of Giwa Central				15,000,000.00	15,000,000.00		
Total		83,021,226.46	18,781,525.50	22,795,000.00	37,795,000.00	19,013,474.50	65,633,875.00	41,633,875.00

34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE									

34001001/23020106/04000002	Construction of Vet. Clinic at Gangara							5,000,000.00	5,000,000.00
34001001/23020107/05000045	Construction of one block of two class rooms at Galadimawa		6,361,208.60	8,780,035.00	8,780,035.00	2,418,826.40			
34001001/23020107/05005046	Construction of one block of two class rooms at Un/Ilu Yakaw		8,096,820.45	8,780,035.00	8,780,035.00	683,214.55			
34001001/23020107/05050047	Construction of one block of two class rooms at Danmahawayi		7,067,224.86	8,880,035.00	8,880,035.00	1,812,810.14			
34001001/23030102/06000040	Completion of Renovation of Local Government Secretariat		13,090,886.50	14,840,000.00	14,840,000.00	1,749,113.50	150,000,000.00		150,000,000.00
34001001/23050101/09000001	Erosion control at Kwama village Kidandan		3,881,185.93	4,523,260.00	4,523,260.00	642,074.07			
34001001/23020103/09000009	Erosion control at Mugata Panhauya		6,091,716.48	7,974,265.00	7,974,265.00	1,882,548.52			
34001001/23020105/10000002	Construction/Provision of bore hole	3,700,000.05					5,000,000.00		5,000,000.00
34001001/23030115/10000003	Rehabilitation of Borehole						1,100,000.00		1,100,000.00
34001001/23030102/13000005	Provision for replacement of vandalized electrical equipment	19,533,966.20							
34001001/23020103/13000012	Completion of police out post at kidandan	8,996,000.00					150,000,000.00		150,000,000.00
34001001/23020118/13000013	Construction of Giwa Town Central Mosque				4,090,803.00	4,090,803.00			
34001001/23020103/13000014	Construction of New Police Outpost at the Premises of Police				12,902,370.00	12,902,370.00			
34001001/23020103/13000015	Reconstruction of Local Government Secretariat Mosque				7,090,084.00	7,090,084.00			
34001001/23020101/13000016	Construction/Provision of Legislative Offices/Lodge		16,356,000.00	17,600,000.00	17,600,000.00	1,244,000.00	24,000,000.00		
34001001/230210124/13000018	Construction/Provision of Stores/Shops at Giwa Market			7,314,352.00	7,314,352.00	7,314,352.00	13,719,443.00		13,719,443.00
34001001/23030121/13000019	Completion/Renovation of Local Government Hall (Temporary Ch						7,000,000.00		7,000,000.00
34001001/23050101/14000006	Installation of Solar Street Light @ L.G. Secretariat						24,000,000.00		24,000,000.00
34001001/23010119/14000042	Purchase of Transformer at Hayin Madara	4,713,000.00							
34001001/23020103/14000055	Completion of extension of rural electrification at Maje to	4,786,873.95					4,993,875.00		4,993,875.00
34001001/23020103/14000059	Extension of Electricity from Kaya to Idasu	25,366,310.14					33,785,561.00		33,785,561.00
34001001/23020103/14000060	Extension of Electricity at Ung/Bakoshi	4,013,844.30					4,344,900.00		4,344,900.00
34001001/23020103/14000061	Extension of Electricity from Turawa to Kakangi						27,423,079.00		27,423,079.00
34001001/23020103/14000062	Extension of Electricity from Ung/Lelli to Panhauya	4,188,666.25					4,200,000.00		4,200,000.00
34001001/23020103/14000063	Extension of Electricity at Salinke Hayin Dogo		24,573,409.60	25,297,354.00	25,297,354.00	723,944.40	25,297,354.00		25,297,354.00
34001001/23020103/14000064	Extension of LT line at Ung/Lelli Yandaka Panhauya Ward	4,000,153.00							
34001001/23020103/14000065	Rural Electrification from kasuwar da'a to kidandan	67,040,000.00							
34001001/23020103/14000066	Provision of transformer at Makaurata Gangara	3,750,000.00							
34001001/23020103/14000067	Extension of Electricity from Yakawada to Aginsawa Kakangi	3,500,000.00							
34001001/23020103/14000070	Electrification of Bari village	22,878,451.73							
34001001/23020103/14000071	Extension of electricity at Unguwan Pa to Dogon Kaw	27,170,451.00							
34001001/23020103/14000072	Extension of LT line to Ung. Babandi at Danmahawayi Ward	2,726,572.00							
34001001/23020103/14000075	Installation of transformer and overhead line at Kasa villag	8,172,689.21							
34001001/23020103/14000076	Installation of transformer and overhead line at Barebari Ga	10,061,082.82							
34001001/23020103/14000078	Installation of transformer and overhead line at Ungwan wada	11,778,626.87							
34001001/23020103/14000079	Replacement of transformer and extension at Hayin Gada shik	5,453,747.98							
34001001/23020103/14000080	Installation of transformer and overhead line at Sabon Gira	24,678,642.18							
34001001/23010103/14000081	Installation of transformer and overhead line at Sabon layin	9,829,111.00							
34001001/23020103/14000082	Installation of transformer and overhead line at Wardaga Gi	13,391,000.22							
34001001/23020103/14000083	Installation of transformer and overhead line at Daitu Kada	12,371,943.90							





34001001/23020103/14000084	Provision of rural Electrification at Bijimi and Nasarawan B	41,784,560.51						
34001001/23010103/14000089	Extension of Electricity from Yakawada to Ung. Magaji Askan						4,000,000.00	4,000,000.00
34001001/23010103/14000091	Purchase and Installation of Solar Inverter @ LG Secretariat						25,297,354.00	25,297,354.00
34001001/23020103/14000094	Provision of Rural Electrification at Dokan Waziri Ung. Gag						20,000,000.00	20,000,000.00
34001001/23020103/14000095	Provision of Rural Electrification at Gidan Ajiya and Gidan		6,258,000.00	7,865,604.00	7,865,604.00	1,607,604.00	20,000,000.00	20,000,000.00
34001001/23020103/14000096	Provision of Rural Electrification at Kaza Masarawa Fatika		5,721,597.37	6,979,639.00	6,979,639.00	1,258,041.63	20,000,000.00	20,000,000.00
34001001/23020103/14000097	Provision of Rural Electrification at Sabon Layi Kagara Kid		7,144,493.17	7,224,219.00	7,224,219.00	79,725.83	20,000,000.00	20,000,000.00
34001001/23020103/14000098	Provision of Rural Electrification at Wazata Gari Runji Gar						20,000,000.00	20,000,000.00
34001001/23020103/14000099	Provision of Rural Electrification from Kawuri to Ung. Madak						12,000,000.00	12,000,000.00
34001001/23020103/14000100	Provision of Rural Electrification from Maraban Yakawad to B						8,839,039.00	8,839,039.00
34001001/23020103/14000101	Electrification at Sabon Sara Kidandan		5,148,395.50	6,729,519.00	6,729,519.00	1,581,123.50	20,000,000.00	20,000,000.00
34001001/23020103/14000102	Provision of Transformer at Hayin Madara		1,956,192.00	2,418,539.00	2,418,539.00	462,347.00	13,500,000.00	13,500,000.00
34001001/23020103/14000103	Electrification from biye to Sabon Fage Panhauya		18,520,898.70	20,616,835.00	20,616,835.00	2,095,936.30		
34001001/23010103/140140104	Completion of electricity at Tashan Shiri		5,000,000.00	6,965,025.00	6,965,025.00	1,965,025.00		
34001001/23020103/14000105	Extension of LT line at Mujedawa/sabon ang/filin idi.			6,411,778.00	6,411,778.00	6,411,778.00		
34001001/23020103/14000106	Extension of LT line from Wardanga to Tudun Dawa			5,753,318.00	5,753,318.00	5,753,318.00		
34001001/23020103/14000107	Extension of Electrification from Kadage to Kawo and Ringi		14,775,967.65	15,447,150.00	15,447,150.00	671,182.35	56,115,000.00	56,115,000.00
34001001/23020103/14000108	Electrification at Ung/Shehu Kakangi		8,002,586.00	9,099,463.00	9,099,463.00	1,096,877.00	56,115,000.00	56,115,000.00
34001001/23020103/14000109	Replacement of transformer at Gunga			4,831,045.00	4,831,045.00	4,831,045.00		
34001001/23010103/14000110	Electrification of nasarawa kuringa to Ang/Tulu Danmahawayi		9,111,929.06	9,857,076.00	9,857,076.00	745,146.94		
34001001/23020103/14000111	Extension of electricity from maikyuro to Bukume Y/Wada			4,604,799.00	4,604,799.00	4,604,799.00		
34001001/23020103/14000112	Extension of electrification from turawa to dokan Jaki Kaka		23,519,923.72	23,815,500.00	23,815,500.00	295,576.28		
34001001/23010103/14000113	Installation of Transformer and over Head line ta Daitu Kada		1,800,000.00	2,134,396.00	2,134,396.00	334,396.00		
34001001/23010103/14000114	Installation of Transformer and over Head line at Wardanga			6,520,361.00	6,520,361.00	6,520,361.00		
34001001/23010103/14000115	Installation of Transformer and over Head line ta Ung/Wadata		11,956,000.00	12,775,782.00	12,775,782.00	819,782.00		
34001001/23020116/17000025	Construction/Provision of Bridge at Shika Makarbata	3,568,000.00					5,000,000.00	5,000,000.00
34001001/23020116/17000030	Construction /provision of bridge at Hayin Kanawa		4,256,000.00	6,615,000.00	6,615,000.00	2,359,000.00	6,615,000.00	6,615,000.00
34001001/23020116/17000031	construction /provision of bridge at Hayin Maje						10,115,000.00	10,115,000.00
34001001/23020116/17000032	Construction /provision of bridge Barnawa	4,660,812.60					5,115,000.00	5,115,000.00
34001001/23020116/17000033	Construction /provision of bridge at Gidan Mal. Sani						10,115,000.00	10,115,000.00
34001001/23020116/17000035	Construction /provision of bridge at Ung Lalle		5,206,082.89	5,615,000.00	5,615,000.00	408,917.11	5,615,000.00	5,615,000.00
34001001/23020116/17000036	Construction /provision of bridge at U/Gani						5,115,000.00	5,115,000.00
34001001/23020116/17000037	Construction /provision of bridge at U/Jola			5,115,000.00	5,115,000.00	5,115,000.00	8,115,000.00	8,115,000.00
34001001/23020116/17000038	Construction /provision of bridge at Alfawa		5,261,333.00	6,115,000.00	6,115,000.00	853,667.00	6,115,000.00	6,115,000.00
34001001/23020114/17000042	Construction of rural road Hayin Mahuta-Bomawa	54,000,000.00					14,435,595.00	14,435,595.00
34001001/23020114/17000043	Construction of double culvert at Hidayyatun Auwalad H/mada	893,001.49					2,330,000.00	2,330,000.00
34001001/23020114/17000044	Construction of rural road kaya-idasu to Kidandan	11,407,020.00						
34001001/23020114/17000045	Construction of 3no. Culvert at linyin daki Post Office rd	500,000.00					10,000,000.00	10,000,000.00
34001001/23020103/17000047	Construction of Half bridge at kofar gidan Alh. Maiwada dans	3,958,000.00					4,100,000.00	4,100,000.00
34001001/23020103/17000048	Construction of Halfbridge and two km road at H/Mallam Kida		39,256,523.00	40,623,750.00	40,623,750.00	1,367,227.00		
34001001/23020103/17000049	Construction of Halfbridge at Pandogari Ung/Rimi-Maraban Ya	6,710,342.00					7,000,000.00	7,000,000.00
34001001/23020114/17000051	Construction of road kaya idasu to Kidandan	59,092,980.00						



34001001/23020103/17000052	Construction of box culvert with stone pitching at Mugata		6,000,000.00						
34001001/23020114/17000053	Construction of vented causeway and rise pavement at Tsohowa		6,131,022.50						
34001001/23020114/17000056	Construction of 2x3mx 3m box culvert at Kuramaika Kakangi		4,568,000.00						
34001001/23010103/17000057	Construction of concrete christeners and earth work at Kanti		7,073,333.94						
34001001/23020114/17000063	Construction of block drainat Kasimu Yakawada		12,401,898.79						
34001001/23020114/17000071	Construction of half bridge at hayin Mahuta to Tsohuwar Giwa	33,613,900.00	13,800,800.00	15,000,000.00	15,000,000.00	1,199,200.00	4,100,000.00	4,100,000.00	
34001001/23020114/17000072	Construction /provision of bridge at Tata Mugata						4,615,000.00	4,615,000.00	
34001001/23020114/17000075	Construction of Drainage at Kaya				18,196,244.00	18,196,244.00			
34001001/23020107/17000076	Construction of Drainage at Shika from Makabarta				14,762,474.00	14,762,474.00			
34001001/23020114/17000077	Completion of Drainage at Hayin Madara				3,127,800.00	3,127,800.00			
34001001/23020114/17000080	Construction of Rural Feeder Road from Main Road to Junieur						7,450,037.00	7,450,037.00	
34001001/23020114/05005081	Construction of Rural Road Kaya-Idasu to Kidandan		98,277,604.30	99,141,005.00	99,141,005.00	863,400.70	45,640,608.00	45,640,608.00	
34001001/23020114/17020114	Construction of block Drainage at layin officeGidan Alh. Ya		5,385,959.60	7,722,875.00	7,722,875.00	2,336,915.40			
34001001/23020114/17017091	Construction of Drainage from main road to Gadagau Town		10,112,817.00	11,720,715.00	11,720,715.00	1,607,898.00			
34001001/23030113/17000092	Repair of Danmahawayi road to Gidan Babandi		6,358,748.47	9,416,948.00	9,416,948.00	3,058,199.53			
34001001/23020114/17000093	Construction of 2 culvert at Galadimawa Market			3,448,258.00	3,448,258.00	3,448,258.00			
34001001/23020114/17000094	Construction of drainage at Gangara Main village.		3,050,408.00	3,678,999.00	3,678,999.00	628,591.00			
34001001/23020114/17000095	Construction of box culvert at Ung./Gyero Gangara		1,554,984.04	3,741,713.00	3,741,713.00	2,186,728.96			
34001001/23020114/17000096	Construction of drainage in Fatika Town		18,429,255.89	19,642,801.00	19,642,801.00	1,213,545.11			
34001001/23020114/17000100	Construction of box culvert at Gadan Gidan Ajiya Panhauya		5,986,000.00	8,301,672.00	8,301,672.00	2,315,672.00			
34001001/23020114/17000101	Construction of culvert at layin Gidan Sarkin Guga Shika			7,010,240.00	7,010,240.00	7,010,240.00			
34001001/23020114/14000102	Construction of drainage at layin Makama M/Y/Wada		3,489,000.00	5,977,330.00	5,977,330.00	2,488,330.00			
34001001/23020114/17000103	Construction of box culvert at Kufan Kaura M/Y/Wada		3,562,880.00	5,186,384.00	5,186,384.00	1,623,504.00			
34001001/23020114/17000104	Construction of box culvert at Gangara-Dundubus Road entran			734,166.00	734,166.00	734,166.00			
34001001/23020114/17000105	Flood control/road construction at Sabuwan Ung behind Secret		19,326,500.00	20,557,187.00	20,557,187.00	1,230,687.00			
34001001/23020114/17000106	Construction of drainage from late Alhaji Jamo House to late		9,596,000.00	11,028,153.00	11,028,153.00	1,432,153.00			
34001001/23020114/17000107	Construction of drainage Ta Turawa Town Kakangi		8,000,000.00	10,287,621.00	10,287,621.00	2,287,621.00			
34001001/23020114/17000108	construction of drainage at Hayin Bimba Makabartan Road Shi		15,039,958.00	19,890,578.00	19,890,578.00	4,850,620.00			
34001001/23050101/17000109	Construction of reinforced concrete drain and culvert at raf		10,507,248.91	11,200,000.00	11,200,000.00	692,751.09			
Total		558,464,004.63	490,892,538.69	601,809,779.00	661,979,554.00	171,087,015.31	937,321,845.00	913,321,845.00	
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT									

17001001/23020107/05000004	Construction of classrooms at Ung/Gaga Y/Wada.		3,892,000.00	7,895,522.00	7,895,522.00	4,003,522.00			
17001001/23020107/05000036	Construction of classrooms at Madobi Danmahawayi		6,842,500.00	7,790,522.00	7,790,522.00	948,022.00			
17001001/23030106/05000037	Renovation of classrooms at Danmahawayi Primary Sch.		3,420,323.84	4,239,865.00	4,239,865.00	819,541.16			
17001001/23030106/05000106	Renovation of primary sch. at Dundubus village Giwa		3,318,575.13	3,759,975.00	3,759,975.00	441,399.87			
17001001/23030106/05000039	Construction of two blocks of classroom at Tudun Dawa		7,100,251.00	7,790,522.00	7,790,522.00	690,271.00			
17001001/23020107/05000040	Construction and completion of classrooms at Barnawa Bakin H		7,661,282.27	9,995,522.00	9,995,522.00	2,334,239.73			
17001001/23020107/05000041	Construction of classrooms at Ung/Inga/Geloba Gangara		6,019,585.49	7,790,521.00	7,790,521.00	1,770,935.51			
17001001/23000000/05000042	Purchase of Community Development Materials	25,642,418.45							
17001001/23020107/05000045	Completion of community primary school at Sabon Birni	1,000,000.00					2,039,000.00	2,039,000.00	
17001001/23050101/05000046	Construction of two JAMB data processing centre Yakawada/Sh						5,000,000.00	5,000,000.00	



17001001/23020107/05000048	Renovation of LEA primary school at Gadagau	9,122,591.00						
17001001/23020107/05000052	Construction of one block of two classroom at rukan bait ha	12,723,000.00						
17001001/23020125/05000053	Construction of a block of classroom atBature Yakawada Ward	6,600,009.13						
17001001/23020107/05000066	Construction of two blocks of classrooms atSarki ta - Tsaki	5,373,000.00						
17001001/23020107/05000069	Construction of two blocks of classrooms at Aginsawa Kakang	6,071,324.39						
17001001/23020107/05000072	Construction of No Block of Classrooms in 8wards of the LGA				63,216,252.00	63,216,252.00		
17001001/23010124/05000073	Purchase of Teaching/Learning Aid Materials						35,115,000.00	35,115,000.00
17001001/23030110/05000075	Renovation of library at Galadimawa						2,200,900.00	2,200,900.00
17001001/23020107/05000081	Construction of two blocks of classroom at madugu Galadimaw						9,000,000.00	9,000,000.00
17001001/23030106/05000082	Renovation of two block of classrooms at Ung/Gaga Y/Wada		2,215,000.00	3,667,262.00	3,667,262.00	1,452,262.00		
17001001/23020118/10000001	Water and environmental sanitation programmes	38,062,651.37					120,000,000.00	120,000,000.00
17001001/23020118/01000002	Construction of bore holes across the Wards	4,000,000.00						
17001001/23050101/14000002	Rural Electrification from Kasuwar da'a to Kidandan						45,000,000.00	45,000,000.00
Total		108,594,994.34	40,469,517.73	52,929,711.00	116,145,963.00	75,676,445.27	218,354,900.00	218,354,900.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/23010122/04000016	Purchase of Medical /Clinical Equipment						10,115,000.00	10,115,000.00
21001001/23000000/04000020	Purchase of Hospital Beds						10,115,000.00	10,115,000.00
21001001/23020106/04000021	Renovation of primary Health centre at Sabon Birni Ung/Lelli						2,200,900.00	2,200,900.00
21001001/23020106/04000024	Contribution to PHC Services		9,117,741.55	10,000,000.00	10,000,000.00	882,258.45	13,719,443.00	13,719,443.00
21001001/23030105/04000025	Renovation of health clinic at Ruheya Idasu			2,500,000.00	2,500,000.00	2,500,000.00	9,000,000.00	9,000,000.00
21001001/23010122/04000027	Construction of Clinic at the New Police Academy Karau-Karau				32,655,550.00	32,655,550.00		
21001001/23010105/04000028	Purchase of 5No. Motor Vehicle (Ambulances)				11,000,000.00	11,000,000.00		
21001001/23030105/04000029	Renovation of primary Health clinic at Galadimawa		5,237,954.74	5,585,504.00	5,585,504.00	347,549.26	24,000,000.00	24,000,000.00
21001001/23010122/04000030	Reconstruction of primary health centre at Baribari Y/Wada		4,240,612.35	5,500,000.00	5,500,000.00	1,259,387.65		
21001001/23010122/04000031	Contribution to PHC (Surgical Operations)		8,287,737.21	10,000,000.00	10,000,000.00	1,712,262.79		
21001001/23030105/04000032	Renovation of primary health centre at Kurku Salanke Shika		2,088,765.00	2,754,088.00	2,754,088.00	665,323.00		
Total			28,972,810.85	36,339,592.00	79,995,142.00	51,022,331.15	69,150,343.00	69,150,343.00
8001001 - BUDGET PLANNING RES & STATISTICS DEPT.								

FATIKA DEVELOPMENT AREA								

SHIKA DEVELOPMENT AREA								

61002001/23050101/05000002	Supply/Furnishing @ the Follw Pri. Sch:- Hayin Mallam Ang						42,000,000.00	42,000,000.00
Total							42,000,000.00	42,000,000.00
NEW DEVELOPMENT AREA								

Grand Total		786,515,094.60	791,065,110.70	944,860,616.00	1,216,510,829.00	425,445,718.30	1,491,574,031.00	1,443,574,031.00



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

IGABI
LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE KADUNA STATE HOUSE OF ASSEMBLY



PROFILE OF ELECTED OFFICIALS

Hon. Jabir Khamis	Executive Chairman
Hon. Salisu D. Bala	Vice Chairman/Supervisory Councilor for Works & Infrastructure
Hon. Yusuf Hudu	Speaker
Hon. Rabi'u Usman	Majority Leader
Hon. Auwal S. Moh'd	Elected Councilor - Member
Hon. Dayyabu Ibrahim	Elected Councilor - Member
Hon. Shehu Adamu	Elected Councilor - Member
Hon. Sirajo Abdulsalam	Elected Councilor - Member
Hon. Lawal D. Dahiru	Elected Councilor - Member
Hon. Auwal Ya'u	Elected Councilor - Member
Hon. Aliyu Yusuf	Elected Councilor - Member
Hon. Lawal Salisu	Elected Councilor - Member
Hon. Shehu Yakubu	Elected Councilor - Member
Hon. Ahmed Mohammed	Elected Councilor - Member
Hon. Ja'afaru Murtala Dabo	Council Secretary

SUPERVISORY COUNCILLORS

Hon. Bashir Shafiu	Supervisory Councilor for E. S. D
Hon. Abdullahi Umar	Supervisory Councilor for Agriculture
Hon. Abbasi Abdullahi	Supervisory Councilor for Admin

TOP MANAGEMENT STAFF

Othman Yusuf Ashafa	Director Admin and Finance
Alh. Rilwanu Sani	Local Government Treasurer
Kabir A. Liman	Director Education and Social Welfare
Ibrahim Tijjan	Director Agric and Natural Resources
Daniel Tella	Director Works and Housing
Habila Baren	Director Primary Health Care
Shehu M. Tukur	Deputy Director Budget, Planning & Research



Hon. Jabir Khamis
Executive Chairman



Hon. Ja'afaru M. Daboh
Council Secretary



Alh. Othman Y. Ashafa
Director Admin & Finance



Rilwanu Sani
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Igabi Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Igabi 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 Igabi Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Igabi Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Igabi Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

Jabir Khamis
Executive Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Igabi Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.

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

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



Alh. Rilwanu Sani

DDFS



RECORD KEEPING:

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provision of the financial memoranda, public finance (Control and Management) Act 1958 as amended, Local Government Administration Law 2018, of Kaduna State and other relevant legislations. However there were unretired advances.



CASH FLOW STATEMENTS

RECEIPTS:

During the year the Local Government receipts amounted to three billion, two hundred and seventy-eight million, nine hundred and sixty-four thousand, eight hundred and fifty-seven naira, thirty-three kobo (N3,378,964,857.33) only. This is made up of the following:

Statutory Allocation	-	N2,570,458,395.80	78.39%
Value Added Tax	-	N648,480,450.59	19.78%
Independent Revenue	-	N2,300,000.00	00.07%
Below the Line Receipts	-	N57,726,010.94	01.76%
Total	=	<u>N3,278,964,857.33</u>	<u>100.00%</u>

From the above information, the internally generated revenue of N2,300,000.00 was nothing to write home about as VAT and statutory allocation both amounting to N3,218,938,846.39 only constituted the bulk of the total revenue realized which both accounted for 98.17% of the total receipts. With the revenue potentials of this Local Government, there is need for management to explore alternative sources in order to complement the statutory allocation.

PAYMENTS:

The total payments for the year amounted to three billion, two hundred and seventy-nine million, five hundred and twenty-nine thousand, seven hundred and seven naira, ninety-eight kobo (N5,279,529,707.98) only. This is made up of the following:

Recurrent Expenditure	-	N2,535,983,250.44
Capital Expenditure	-	N743,546,457.54
Total	=	<u>N3,279,529,707.98</u>

The recurrent expenditure gulped 77.33% of the total expenditure leaving 22.67% for capital projects. Compared to last year, the capital expenditure component has reduced from 35.59% last year to 22.67% this year. The management should look into both overheads and personnel cost in order to reduce them and make savings for infrastructural development.

STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS

The investments of the Local Government stood at N9,830,000.00. This figure has been static for so many years and no returns accruing from the investments. This may be due to the fact that most of the companies invested in are either liquidated or in comatose. Management should consider a more diversified investment portfolio and values of dead companies' shares written off the books so as to reflect a more realistic State of the investments.



TREASURIES AND BANKS

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

Sterling Bank Main Account No. 0041695929	-	N8,529,282.75
UBA Paris Club Account No.101xxxxx94	-	N100,033.51
Total	=	<u>N8,629,316.26</u>

All these balances have been verified and certified by me.

ADVANCES AND DEPOSITS

All deposits remitted to the appropriate third parties.

The following advances amounting to N5,204,300.00 have not been retired.

S/N	DATE	BENEFICIARY	PURPOSE	ADV. NO	AMOUNT N
1	12/09/19	Rabi Aminu Umar	Manufacturing & craft materials for re-establishing Women Centers, Rigasa/Rigachikun	47	3,000,000.00
2	12/09/19	Abdultalil Abdu	Replacement of Armoured cable & incomer at Secretariat transformer	49	497,500.00
3	12/09/19	Suleriman Haruna	Recoiling of burnt HV coil 500kva 11/0.415 KN transformer at Nariya	48	682,800.00
4	12/09/19	Suleiman Haruna	Replacement of vandalized armour cable at Rural Hospital Turunku	50	648,000.00
5	13/09/19	Paulina Joshua	Repairs of 406 Peugeot official vehicle	51	376,000.00
			Total		N5,204,300.00

The advance holders should retire these advances immediately. If this is not done, management should start making recoveries from their salaries or terminal benefits as the case may be.

IGABI LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance	7,393,425.79	9,194,166.91	261,730,846.00	830,171,089.00	820,976,922.09		
RECEIPTS							
Statutory Allocation	3,098,457,126.53	3,218,938,846.39	3,455,881,613.00	3,455,881,613.00	236,942,766.61		
Internally Generated Revenue	2,880,000.00	2,300,000.00	137,865,652.00	137,865,652.00	135,565,652.00		
Transfer from CRF	1,137,412,014.20	743,546,457.54	1,001,907,454.00	1,001,907,454.00	258,360,996.46		
BTL Receipts	96,625,229.27	57,726,010.94			57,726,010.94		
Total Current Year Receipts	4,335,374,370.00	4,022,511,314.87	4,595,654,719.00	4,595,654,719.00	573,143,404.13		
Total Funds Available	4,342,767,795.79	4,031,705,481.78	4,857,385,565.00	5,425,825,808.00	1,394,120,326.22		
Recurrent Recurrent Payments: Economic Classification							
Employees Compensation	1,186,519,569.75	1,723,957,845.18	1,793,585,166.00	1,986,246,999.00	262,289,153.82	1,883,264,426.00	1,977,427,646.00
Social Benefits	244,520,716.70	21,844,445.25	39,909,855.00	153,338,413.00	131,493,967.75	41,905,345.00	44,000,612.00
Overhead Costs	527,584,084.76	705,476,474.07	755,344,790.00	781,544,790.00	76,068,315.93	755,378,178.00	822,309,512.00
Advances Granted		26,978,475.00			26,978,475.00		
Service Wide Vote	3,500,000.00		3,000,000.00	3,000,000.00	3,000,000.00	3,150,000.00	3,307,500.00
BTL Payments	96,625,229.27	57,726,010.94			57,726,010.94		
Transfer to Capital Development Fund	1,137,412,014.20	743,546,457.54	1,001,907,454.00	1,001,907,454.00	258,360,996.46		
Total Recurrent Payment	3,196,161,614.68	3,279,529,707.98	3,593,747,265.00	3,926,037,656.00	646,507,948.02	2,683,697,949.00	2,847,045,270.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	5,670,550.00	15,212,781.50	78,120,000.00	78,120,000.00	62,907,218.50	22,460,000.00	22,670,000.00
04 Improvement to Human Health	58,391,922.06	79,336,910.54	101,370,340.00	119,660,500.00	40,323,589.46	79,224,251.00	80,085,464.00
05 Enhancing Skills and Knowledge	42,884,858.40	67,981,180.16	68,915,000.00	77,576,043.00	9,594,862.84	55,797,500.00	58,265,000.00
06 - Housing and Urban Development		488,554.50	13,552,500.00	13,552,500.00	13,063,945.50	48,936,750.00	51,143,586.00
09 Environmental Improvement		62,400,000.00	70,012,854.00	70,012,854.00	7,612,854.00	5,007,500.00	5,007,500.00
10 Water Resources and Rural Development	12,580,338.00	29,456,398.60	64,797,101.00	68,797,101.00	39,340,702.40	40,030,000.00	42,031,500.00
11 Information Communication & Technology	9,116,675.00	1,196,521.24	7,573,626.00	7,573,626.00	6,377,104.76	34,463,432.00	34,586,604.00
13 Reform of Government and Governance	112,253,104.91	53,620,969.35	104,131,370.00	116,575,886.00	62,954,916.65	74,802,250.00	77,287,361.00
14 Power	66,182,359.96	222,739,793.09	328,550,458.00	328,550,458.00	105,810,664.91	51,479,306.00	52,148,681.00
17 Road	830,332,205.87	211,113,348.56	426,615,051.00	619,369,184.00	408,255,835.44	393,175,983.00	411,634,407.00
Total Capital Expenditure by Programme	1,137,412,014.20	743,546,457.54	1,263,638,300.00	1,499,788,152.00	756,241,694.46	805,376,972.00	834,860,103.00
Total Expenditure (Budget Size)	4,333,573,628.88	4,023,076,165.52	4,857,385,565.00	5,425,825,808.00	1,402,749,642.48	3,489,074,921.00	3,681,905,373.00
Budget Surplus/(Deficit)	9,194,166.91	8,629,316.26			8,629,316.26	3,489,074,921.00	3,681,905,373.00
Financing of Deficit by Borrowing							
Closing Balance	9,194,166.91	8,629,316.26			8,629,316.26	3,489,074,921.00	3,681,905,373.00

IGABI LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities			
Statutory Allocation		2,570,458,395.80	2,647,409,023.23
Value Added Tax		648,480,450.59	451,048,103.30
Independent Revenue	1	2,300,000.00	2,880,000.00
BTL Receipts	2	57,726,010.94	96,625,229.27
Total Receipts		3,278,964,857.33	3,197,962,355.80
Payments			
Compensation of Employees	3	1,723,957,845.18	1,186,519,569.75
Social Benefits	4	21,844,445.25	244,520,716.70
Overhead Cost	5	705,476,474.07	527,584,084.76
Advances Granted		26,978,475.00	
Service Wide Vote			3,500,000.00
Below-The-Line Payments	6	57,726,010.94	96,625,229.27
Total Payments		2,535,983,250.44	2,058,749,600.48
Net Cash Flow from Operating Activities		742,981,606.89	1,139,212,755.32
Cash Flow from Investing Activities;			
Economic Empowerment Through Agriculture		15,212,781.50	5,670,550.00
Improvement to Human Health		79,336,910.54	58,391,922.06
Enhancing Skills and Knowledge		67,981,180.16	42,884,858.40
Housing and Urban Development		488,554.50	
Environmental Improvement		62,400,000.00	
Water Resources and Rural Development		29,456,398.60	12,580,338.00
Information and Communication Technology		1,196,521.24	9,116,675.00
Reform of Government and Governance		53,620,969.35	112,253,104.91
Power		222,739,793.09	66,182,359.96
Road		211,113,348.56	830,332,205.87
Net Cash Flow from Investing Activities	7	743,546,457.54	1,137,412,014.20
Cash Flow from Financing Activities			
Net Surplus(Deficit) for the Year		564,850.65	1,800,741.12
Opening Balance		9,194,166.91	7,393,425.79
Closing Balance	8	8,629,316.26	9,194,166.91
Note 1 - Independent Revenue			

Taxes		2,300,000.00	
Sales			2,880,000.00
Total		2,300,000.00	2,880,000.00
Note 2 - BTL Receipts			

With holding Taxes due to FIRS		11,273,364.07	1,137,989.25
VAT due to FIRS		18,468,451.11	2,139,609.27



PAYE Taxes due to State Board of Internal Revenue		7,986,491.30		9,024,103.07
Union Deductions				36,813,862.16
Loans deduction for Salary Other Deduction for payroll		2,905,251.88		1,000,000.00
10% Contract Retention Charges		4,017,620.25		1,298,697.17
SIGMA Pension Deduction		7,036,354.58		2,987,170.36
NULGE Deductions		3,417,170.31		4,056,514.75
Sharp Sharp Loans Deduction				14,407,673.37
NULGE Loan Deduction				226,644.67
Refund of Unclaimed Salary		117,298.31		
NUT Deduction				2,603,212.46
Leadway Deduction				9,437,753.87
NUT Endwell				9,008,000.00
National Housing Fund Deduction		2,504,009.13		1,836,697.28
A. O. P. SHAWN				647,301.59
Total		57,726,010.94		96,625,229.27
Note 3 - Compensation of Employees				

Contribution to Primary Education Fund		1,114,581,665.00		654,725,953.45
Local Government Staff	3A	609,376,180.18		531,793,616.30
Total		1,723,957,845.18		1,186,519,569.75
Note 3A - Local Government Staff				

Igabi Local Govt		609,376,180.18		531,793,616.30
Total		609,376,180.18		531,793,616.30
Note 4 - Social Benefits				

Contribution to Pension Fund		21,844,445.25		244,520,716.70
Total		21,844,445.25		244,520,716.70
Note 5 - Overhead Costs				

Transport and Travelling		11,340,185.45		29,284,051.25
Utilities		1,010,200.00		1,888,400.00
Material and Supplies		47,275,211.34		56,950,781.29
Maintenance Services		8,295,594.79		6,268,738.01
Training		52,593,439.01		8,208,279.38
Other Services		279,813,901.41		107,501,294.80
Consulting & Professional Services		4,277,000.00		51,716,225.28
Fuel and Lubricants		3,030,000.00		510,000.00
Financial Charges		3,327,610.20		2,348,013.04
Miscellaneous Expenses		269,944,331.87		237,956,713.20
Local Grants and Contributions		24,569,000.00		24,951,588.51
Total		705,476,474.07		527,584,084.76
Note 6 - Below the Line Payments				

Withholding Tax		11,273,364.07		1,137,989.25
Vat due to FIRS		18,468,451.11		2,139,609.27



PAYE Deductions Remittances to BIR		7,986,491.30		9,024,103.07
Union Deductions				36,813,862.16
Loans Deductions for Salary other Deductions		2,905,251.88		1,000,000.00
10% Contract Retention Charges		4,017,620.25		1,298,697.17
SIGMA Pension Deduction		7,036,354.58		2,987,170.36
NULGE Deductions		3,417,170.31		4,056,514.75
Sharp Sharp Loans Deduction				14,407,673.37
NULGE Loan Deduction				226,644.67
Refund of Unclaimed Salary		117,298.31		
NUT Deduction				2,603,212.46
Leadway Deduction				9,437,753.87
NUT Endwell				9,008,000.00
National Housing Fund Deduction		2,504,009.13		1,836,697.28
A. O. P. SHAWN				647,301.59
Total		57,726,010.94		96,625,229.27
Note 7 - Net Cash Flow From Investing Activities by Location				

Gwaraji Ward		57,031,868.69		
Igabi Ward		625,812,945.11		1,137,412,014.20
Rigachikun Ward		7,000,000.00		
Rigasa Ward		14,500,000.00		
Turunku Ward		7,004,733.20		
Zangon Aya Ward		32,196,910.54		
Total		743,546,457.54		1,137,412,014.20
Note 8 - Closing Balance				

Sterling Bank Main Account		8,529,282.75		9,194,166.91
UBA Paris Club		100,033.51		
Sub Total: Cash and Bank		8,629,316.26		9,194,166.91
Total Consolidated Cash & Bank Balances		8,629,316.26		9,194,166.91

IGABI LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2019



	Note	Actual 2018	Actual 2019
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	8,629,316.26	9,194,166.91
Sub Total		8,629,316.26	9,194,166.91
Investments and Other Assets			

Investments	9	9,830,000.00	9,830,000.00
Advances	10	26,978,475.00	
Sub Total		36,808,475.00	9,830,000.00
Total Assets		45,437,791.26	19,024,166.91
PUBLIC FUNDS:			

Consolidated Revenue Fund	11	8,629,316.26	9,194,166.91
Capital Development Fund	12		
Other Funds		9,830,000.00	9,830,000.00
Sub - Total: Public Funds		18,459,316.26	19,024,166.91
LIABILITIES:			

Liability Over Assets		26,978,475.00	
Sub Total: Liabilities		26,978,475.00	
Public Funds + Liabilities		45,437,791.26	19,024,166.91
Note 8 - Treasuries and Banks			

Sterling Bank Main Account		8,529,282.75	9,194,166.91
UBA Paris Club		100,033.51	
Total		8,629,316.26	9,194,166.91
Note 9 - Investments			

Urban Development Bank		500,000.00	500,000.00
Other Investments		830,000.00	830,000.00
Intercity Bank Plc		2,000,000.00	2,000,000.00
NUB International Bank		5,000,000.00	5,000,000.00
First Atlantic Bank		500,000.00	500,000.00
Equity Bank		500,000.00	500,000.00
Gulf Bank		500,000.00	500,000.00
Total		9,830,000.00	9,830,000.00



Note 10 - Advances				

Jamila Ahmed		9,987,550.00		
Suleiman Hamman		5,990,925.00		
Aminu Ja'afar		11,000,000.00		
Total		26,978,475.00		
Total Advances		26,978,475.00		
Note 11 - Consolidated Revenue Fund				

Opening Balance		9,194,166.91		7,393,425.79
Add/(Less) Net Recurrent Surplus/(Deficit)		564,850.65		1,800,741.12
Closing Balance		8,629,316.26		9,194,166.91
Note 12 - Capital Development Fund				

IGABI LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2015 Variance	Proposed 2020	Proposed 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								
25001001/11010001	Statutory Allocation	2,530,784,285.18	2,450,737,178.97	2,562,972,923.00	2,562,972,923.00	112,235,744.03		
25001001/11010002	Share of VAT	451,048,103.30	648,480,450.59	797,718,471.00	797,718,471.00	149,238,020.41		
25001001/11010006	NNPC Refunds	4,378,352.53	3,648,627.10			3,648,627.10		
25001001/11010009	Paris Exit Refund		15,312,855.38			15,312,855.38		
25001001/11010011	10% Allocation from State (IGR)	2,983,050.00		95,190,219.00	95,190,219.00	95,190,219.00		
25001001/11010013	Exchange Rate Difference	27,290,583.89	4,095,692.92			4,095,692.92		
20001001/11000014	Excess Bank charges	24,422,743.32	5,827,056.79			5,827,056.79		
25001001/11010017	Solid Minerals		23,241,839.30			23,241,839.30		
25001001/11000019	Forex Equalization	57,550,008.31	47,527,696.27			47,527,696.27		
25001001/11010021	Share of Good & Value Consideration		20,067,449.07			20,067,449.07		
Total		3,098,457,126.53	3,218,938,846.39	3,455,881,613.00	3,455,881,613.00	236,942,766.61		
TAXES								
25001001 - Department of Admin & Finance								

25001001/12010005	Cattle Tax		2,300,000.00	3,035,262.00	3,035,262.00	735,262.00		
Total			2,300,000.00	3,035,262.00	3,035,262.00	735,262.00		
LICENSES								
25001001 - Department of Admin & Finance								

25001001/12020012	Bicycle/License			287,000.00	287,000.00	287,000.00		
Total				287,000.00	287,000.00	287,000.00		
RATES								
25001001 - Department of Admin & Finance								
25001001/12030006	Shops and Kiosk Rates			9,076,989.00	9,076,989.00	9,076,989.00		
Total				9,076,989.00	9,076,989.00	9,076,989.00		
FEES								
25001001 - Department of Admin & Finance								
25001001/12040018	Marriage/Divorce Fees			1,870,800.00	1,870,800.00	1,870,800.00		
25001001/12040099	Slaughter Slab Fees			1,371,664.00	1,371,664.00	1,371,664.00		
Total				3,242,464.00	3,242,464.00	3,242,464.00		
FINES								
25001001 - Department of Admin & Finance								

SALES								
25001001 - Department of Admin & Finance								
25001001/12060011	Proceeds from sales of Government Vehicles	2,880,000.00						
Total		2,880,000.00						



EARNINGS								
25001001 - Department of Admin & Finance								

25001001/12070012	Earning from Market			9,361,672.00	9,361,672.00	9,361,672.00		
25001001/12070013	Earning from Motor Park			2,233,090.00	2,233,090.00	2,233,090.00		
Total				11,594,762.00	11,594,762.00	11,594,762.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin & Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin & Finance								

25001001/12090001	Rent on Local Govt Land			110,629,175.00	110,629,175.00	110,629,175.00		
Total				110,629,175.00	110,629,175.00	110,629,175.00		
REPAYMENTS								
25001001 - Department of Admin & Finance								

INVESTMENT INCOMES								
25001001 - Department of Admin & Finance								

INTEREST EARNED								
25001001 - Department of Admin & Finance								

MISCELLANEOUS								
25001001 - Department of Admin & Finance and Supply								

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin & Finance								

25001001/12150001	Withholding Taxes due to FIRS	1,137,989.25	11,273,364.07			11,273,364.07		
25001001/12150002	VAT due to FIRS	2,139,609.27	18,468,451.11			18,468,451.11		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	9,024,103.07	7,986,491.30			7,986,491.30		
25001001/12150004	Union Deductions	36,813,862.16						
25001001/12150006	Loans deduction for Salary Other Deduction for payroll	1,000,000.00	2,905,251.88			2,905,251.88		
25001001/12150008	10% Contract Retention Charges	1,298,697.17	4,017,620.25			4,017,620.25		
25001001/12150008	SIGMA Pension Deduction	2,987,170.36	7,036,354.58			7,036,354.58		
25001001/12150012	NULGE Deductions	4,056,514.75	3,417,170.31			3,417,170.31		
25001001/12150020	Sharp Sharp Loans Deduction	14,407,673.37						
25001001/12150026	NULGE Loan Deduction	226,644.67						
25001001/12150030	Refund of Unclaimed Salary		117,298.31			117,298.31		
25001001/12150032	NUT Deduction	2,603,212.46						
25001001/12150033	Leadway Deduction	9,437,753.87						
25001001/12150034	NUT Endwell	9,008,000.00						
25001001/12150036	National Housing Fund Deduction	1,836,697.28	2,504,009.13			2,504,009.13		
25001001/12150039	A. O. P. SHAWN	647,301.59						
Total		96,625,229.27	57,726,010.94			57,726,010.94		

IGABI LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				261,730,846.00	497,880,698.00	497,880,698.00		
Add: Capital receipt								
Transfer from Consolidated Revenue		1,137,412,014.20	743,546,457.54	1,001,907,454.00	1,001,907,454.00	258,360,996.46		
Sub Total: Capital Receipts		1,137,421,014.20	743,546,457.54	1,001,907,454.00	1,001,907,454.00	258,360,996.46		
Total Capital Funds Available		1,137,412,014.20	743,546,457.54	1,263,638,300.00	1,499,788,152.00	756,241,694.46		
Less: Capital Expenditure								
General Public Services	37	121,369,779.91	23,385,972.84	40,904,996.00	53,349,512.00	29,963,539.16	74,048,182.00	74,895,590.00
Economic Affairs	38	902,185,115.83	449,065,923.15	867,082,610.00	1,063,836,743.00	614,770,819.85	467,115,289.00	486,453,088.00
Environmental Protection	39		62,400,000.00	70,012,854.00	70,012,854.00	7,612,854.00	5,007,500.00	5,007,500.00
Housing and Community Development	40	12,580,338.00	61,376,470.85	115,352,500.00	115,352,500.00	53,976,029.15	124,184,250.00	130,153,461.00
Health	41	58,391,922.06	79,336,910.54	101,370,340.00	119,660,500.00	40,323,589.46	79,224,251.00	80,085,464.00
Education	43	42,884,858.40	67,981,180.16	68,915,000.00	77,576,043.00	9,594,862.84	55,797,500.00	58,265,000.00
Total Capital Expenditure		1,137,412,014.20	743,546,457.54	1,263,638,300.00	1,499,788,152.00	756,241,694.46	805,376,972.00	834,860,103.00
Closing Balance							805,376,972.00	834,860,103.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70131 - General Personnel Services		103,751,861.75	22,189,451.60	35,617,496.00	48,062,012.00	25,872,560.40	72,200,182.00	72,955,190.00
70132 - Overall Planning and Statistical Services		6,617,918.16		1,760,000.00	1,760,000.00	1,760,000.00	1,848,000.00	1,940,400.00
70133 - Other General Services		11,000,000.00	1,196,521.24	3,527,500.00	3,527,500.00	2,330,978.76		
Total		121,369,779.91	23,385,972.84	40,904,996.00	53,349,512.00	29,963,539.16	74,048,182.00	74,895,590.00
Note 38 - Economic Affairs								

70421 - Agriculture		5,670,550.00	15,212,781.50	78,120,000.00	78,120,000.00	62,907,218.50	22,460,000.00	22,670,000.00
70435 - Electricity		66,182,359.96	222,739,793.09	328,550,458.00	328,550,458.00	105,810,664.91	51,479,306.00	52,148,681.00
70451 - Road Transport		830,332,205.87	211,113,348.56	460,412,152.00	657,166,285.00	446,052,936.44	393,175,983.00	411,634,407.00
Total		902,185,115.83	449,065,923.15	867,082,610.00	1,063,836,743.00	614,770,819.85	467,115,289.00	486,453,088.00
Note 39 - Environmental Protection								

70510 - Waste Management			62,400,000.00	70,012,854.00	70,012,854.00	7,612,854.00	5,007,500.00	5,007,500.00
Total			62,400,000.00	70,012,854.00	70,012,854.00	7,612,854.00	5,007,500.00	5,007,500.00

Note 40 - Housing and Community Development								

70660 - Housing and Community Amenities N.E.C		12,580,338.00	61,376,470.85	115,352,500.00	115,352,500.00	53,976,029.15	124,184,250.00	130,153,461.00
Total		12,580,338.00	61,376,470.85	115,352,500.00	115,352,500.00	53,976,029.15	124,184,250.00	130,153,461.00
Note 41 - Health								

70721 - General Medical Services		36,791,922.06	39,196,910.54	65,656,583.00	65,656,583.00	26,459,672.46	74,363,325.00	74,981,492.00
70740 - Public Health Services		21,600,000.00	40,140,000.00	35,629,451.00	53,919,611.00	13,779,611.00	4,860,926.00	5,103,972.00
70750 - R & D Health				84,306.00	84,306.00	84,306.00		
Total		58,391,922.06	79,336,910.54	101,370,340.00	119,660,500.00	40,323,589.46	79,224,251.00	80,085,464.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		42,770,000.00	67,981,180.16	68,600,000.00	77,261,043.00	9,279,862.84	50,790,000.00	53,257,500.00
70950 - Education not Definable by Level		114,858.40		315,000.00	315,000.00	315,000.00	5,007,500.00	5,007,500.00
Total		42,884,858.40	67,981,180.16	68,915,000.00	77,576,043.00	9,594,862.84	55,797,500.00	58,265,000.00



IGABI LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2015 Variance	Proposed 2020	Proposed 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								

25001001/11010001	Statutory Allocation	2,530,784,285.18	2,450,737,178.97	2,562,972,923.00	2,562,972,923.00	112,235,744.03		
25001001/11010002	Share of VAT	451,048,103.30	648,480,450.59	797,718,471.00	797,718,471.00	149,238,020.41		
25001001/11010006	NNPC Refunds	4,378,352.53	3,648,627.10			3,648,627.10		
25001001/11010009	Paris Exit Refund		15,312,855.38			15,312,855.38		
25001001/11010011	10% Allocation from State (IGR)	2,983,050.00		95,190,219.00	95,190,219.00	95,190,219.00		
25001001/11010013	Exchange Rate Difference	27,290,583.89	4,095,692.92			4,095,692.92		
20001001/11000014	Excess Bank charges	24,422,743.32	5,827,056.79			5,827,056.79		
25001001/11010017	Solid Minerals		23,241,839.30			23,241,839.30		
25001001/11000019	Forex Equalization	57,550,008.31	47,527,696.27			47,527,696.27		
25001001/11010021	Share of Good & Value Consideration		20,067,449.07			20,067,449.07		
Total		3,098,457,126.53	3,218,938,846.39	3,455,881,613.00	3,455,881,613.00	236,942,766.61		
TAXES								
25001001 - Department of Admin & Finance								

25001001/12010005	Cattle Tax		2,300,000.00	3,035,262.00	3,035,262.00	735,262.00		
Total			2,300,000.00	3,035,262.00	3,035,262.00	735,262.00		
LICENSES								
25001001 - Department of Admin & Finance								

25001001/12020012	Bicycle/License			287,000.00	287,000.00	287,000.00		
Total				287,000.00	287,000.00	287,000.00		
RATES								
25001001 - Department of Admin & Finance								

25001001/12030006	Shops and Kiosk Rates			9,076,989.00	9,076,989.00	9,076,989.00		
Total				9,076,989.00	9,076,989.00	9,076,989.00		
FEES								
25001001 - Department of Admin & Finance								

25001001/12040018	Marriage/Divorce Fees			1,870,800.00	1,870,800.00	1,870,800.00		
25001001/12040099	Slaughter Slab Fees			1,371,664.00	1,371,664.00	1,371,664.00		
Total				3,242,464.00	3,242,464.00	3,242,464.00		



FINES								
25001001 - Department of Admin & Finance								

SALES								
25001001 - Department of Admin & Finance								

25001001/12060011	Proceeds from sales of Government Vehicles	2,880,000.00						
Total		2,880,000.00						
EARNINGS								
25001001 - Department of Admin & Finance								

25001001/12070012	Earning from Market			9,361,672.00	9,361,672.00	9,361,672.00		
25001001/12070013	Earning from Motor Park			2,233,090.00	2,233,090.00	2,233,090.00		
Total				11,594,762.00	11,594,762.00	11,594,762.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin & Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin & Finance								

25001001/12090001	Rent on Local Govt Land			110,629,175.00	110,629,175.00	110,629,175.00		
Total				110,629,175.00	110,629,175.00	110,629,175.00		
REPAYMENTS								
25001001 - Department of Admin & Finance								

INVESTMENT INCOMES								
25001001 - Department of Admin & Finance								

INTEREST EARNED								
25001001 - Department of Admin & Finance								

MISCELLANEOUS								
25001001 - Department of Admin & Finance and Supply								

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin & Finance								

25001001/12150001	With holding Taxes due to FIRS	1,137,989.25	11,273,364.07			11,273,364.07		
25001001/12150002	VAT due to FIRS	2,139,609.27	18,468,451.11			18,468,451.11		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	9,024,103.07	7,986,491.30			7,986,491.30		

25001001/12150004	Union Deductions		36,813,862.16					
25001001/12150006	Loans deduction for Salary Other Deduction for payroll		1,000,000.00	2,905,251.88			2,905,251.88	
25001001/12150008	10% Contract Retention Charges		1,298,697.17	4,017,620.25			4,017,620.25	
25001001/12150008	SIGMA Pension Deduction		2,987,170.36	7,036,354.58			7,036,354.58	
25001001/12150012	NULGE Deductions		4,056,514.75	3,417,170.31			3,417,170.31	
25001001/12150020	Sharp Sharp Loans Deduction		14,407,673.37					
25001001/12150026	NULGE Loan Deduction		226,644.67					
25001001/12150030	Refund of Unclaimed Salary			117,298.31			117,298.31	
25001001/12150032	NUT Deduction		2,603,212.46					
25001001/12150033	Leadway Deduction		9,437,753.87					
25001001/12150034	NUT Endwell		9,008,000.00					
25001001/12150036	National Housing Fund Deduction		1,836,697.28	2,504,009.13			2,504,009.13	
25001001/12150039	A. O. P. SHAWN		647,301.59					
Total			96,625,229.27	57,726,010.94			57,726,010.94	



IGABI LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019 Date: 17/03/2020


		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/21010101 Basic Salary		281,439,392.69	342,806,776.00	299,851,132.00	342,806,776.00		314,843,689.00	330,585,873.00
25001001/21020202 Contributory Pension		36,200,000.00						
Sub Total - Personnel Cost		317,639,392.69	342,806,776.00	299,851,132.00	342,806,776.00		314,843,689.00	330,585,873.00
25001001/22020101 Local Travel and Transport - Training		21,562,230.75						
25001001/22020102 Local Travel and Transport - Others		4,435,000.00						
25001001/22020103 International Transport and Travels - Training			5,424,253.32	6,000,000.00	6,000,000.00	575,746.68	6,300,000.00	6,615,000.00
25001001/22020106 Duty tour Allowance-Civil Servant		1,387,320.50	4,699,932.13	4,700,000.00	4,700,000.00	67.87	4,935,000.00	5,181,750.00
25001001/22020201 Electricity Charges			150,000.00	504,000.00	504,000.00	354,000.00	529,200.00	555,660.00
25001001/22020205 Water Rates			860,200.00	864,000.00	864,000.00	3,800.00	907,200.00	952,560.00
25001001/22020301 Office Stationeries/Computer Consumables		41,060,000.00	29,799,000.00	29,870,000.00	29,870,000.00	71,000.00	157,500.00	32,931,675.00
25001001/22020305 Printing of Non Security Documents		6,621,415.00	6,181,551.34	6,215,000.00	6,215,000.00	33,448.66	6,525,750.00	6,852,037.00
25001001/22020306 Printing of Security Documents		3,369,000.00	3,199,500.00	3,200,000.00	3,200,000.00	500.00	3,360,000.00	3,528,000.00
25001001/22020311 Food Stuff / Catering Materials Supplies			330,000.00	336,000.00	336,000.00	6,000.00	352,800.00	370,440.00
25001001/22020314 Provision of Services Materials			960,000.00	1,000,000.00	1,000,000.00	40,000.00	1,050,000.00	1,102,500.00
25001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			905,644.79		1,000,000.00	94,355.21		
25001001/22020501 Local Training			33,801,805.88	34,004,000.00	34,004,000.00	202,194.12	35,704,200.00	37,489,410.00
25001001/22020503 Contribution to Training Fund		5,188,279.38	13,366,190.03	14,200,000.00	14,200,000.00	833,809.97	14,910,000.00	15,655,500.00
25001001/22020504 Mass Literacy/Formal Adult Education			3,652,399.10	4,088,000.00	4,088,000.00	435,600.90	4,292,400.00	4,507,020.00
25001001/22020505 Workshop on NDLEA		3,020,000.00						
25001001/22000509 Automation of IPSAS Accounting Document			1,320,000.00	2,000,000.00	2,000,000.00	680,000.00	6,300,000.00	6,615,000.00
25001001/22000510 Local Technology Support			453,044.00	1,000,000.00	1,000,000.00	546,956.00	1,050,000.00	1,102,500.00
25001001/22020601 Security Services			59,293,545.37	60,000,000.00	60,000,000.00	706,454.63	63,000,000.00	66,150,000.00
25001001/22020604 Security Vote (Including Operations)		44,108,500.00	145,865,220.66	173,000,000.00	173,000,000.00	27,134,779.34	181,650,000.00	190,732,500.00
25001001/22020605 Cleaning &Fumigation Services		1,900,000.00	6,797,000.00	6,800,000.00	6,800,000.00	3,000.00	7,140,000.00	7,497,000.00
25001001/22020606 Physical Security		41,972,794.80	62,038,850.58	60,000,000.00	60,000,000.00	2,038,850.58	63,000,000.00	66,150,000.00
25001001/22000611 5% Incentives for Revenue Officers			320,000.00	360,000.00	360,000.00	40,000.00	378,000.00	396,900.00
25001001/22020701 Financial Consulting			3,700,000.00	4,000,000.00	4,000,000.00	300,000.00		
25001001/22020703 Legal Services		784,000.00	517,000.00	600,000.00	600,000.00	83,000.00	630,000.00	661,500.00



25001001/22020709	Consulting Services and Special Committees	22,760,625.28						
25001001/22020711	Other Consulting Services	1,500,000.00	60,000.00	480,400.00	480,400.00	420,400.00	504,420.00	529,641.00
25001001/22020712	Fixed Assets Register Valuation and Tagnation	4,020,000.00						
25001001/22020801	Motor Vehicle Fuel Cost		1,310,000.00	2,145,000.00	2,145,000.00	835,000.00	2,252,250.00	2,364,862.00
25001001/22020803	Plant /Generator Fuel Cost		1,720,000.00	1,948,318.00	1,948,318.00	228,318.00	2,045,733.00	2,148,020.00
25001001/22020806	Cooking Gas /Fuel Cost			60,000.00	60,000.00	60,000.00	63,000.00	66,150.00
25001001/22020901	Bank Charges (Other Than interest)		3,327,610.20	3,388,816.00	3,388,816.00	61,205.80	3,558,257.00	132,300.00
25001001/22020902	Insurance Premium	2,348,013.04						
25001001/22021001	Refreshment & Meals	19,793,417.09	485,014.00	504,000.00	504,000.00	18,986.00	15,778,350.00	555,660.00
25001001/22021002	Honorarium & Sitting Allowance		1,083,000.00	1,152,000.00	1,152,000.00	69,000.00	1,209,600.00	1,270,080.00
25001001/22021003	Publicity & Advertisements		6,199,934.17	6,200,000.00	6,200,000.00	65.83	6,510,000.00	6,835,500.00
25001001/22021004	Medical Expenses		1,400,434.79	1,440,000.00	1,440,000.00	39,565.21	1,512,000.00	1,587,600.00
25001001/22021006	Postages & Courier Services			5,500.00	5,500.00	5,500.00	5,775.00	6,063.00
25001001/22021007	Welfare Packages	7,377,052.17	3,275,466.73	3,280,000.00	3,280,000.00	4,533.27	3,444,000.00	3,616,200.00
25001001/22021009	Sporting Activities		6,625,000.00	7,500,000.00	7,500,000.00	875,000.00	7,875,000.00	8,268,750.00
25001001/22021011	Recruitment Exercise	38,164,590.55						
25001001/22021013	Promotion (Service Wide)		1,000,000.00	1,820,000.00	1,820,000.00	820,000.00	1,911,000.00	2,006,550.00
25001001/22021014	Annual Budget Expenses and Administration	7,009,070.00	6,850,000.00	7,962,000.00	7,962,000.00	1,112,000.00	1,832,250.00	1,923,862.00
25001001/22021021	Special Days/Celebrations		7,652,034.84	7,870,000.00	7,870,000.00	217,965.16	8,263,500.00	8,676,675.00
25001001/22021024	Formation and Development of Cooperative		1,000,000.00	1,600,000.00	1,600,000.00	600,000.00	1,680,000.00	1,764,000.00
25001001/22021027	Immunization Plus Days (IPDs)		11,918,115.34	12,007,000.00	12,007,000.00	88,884.66	12,607,350.00	13,237,717.00
25001001/22021030	Miscellaneous Expenses		25,859,638.46	25,875,000.00	25,875,000.00	15,361.54	27,168,750.00	28,527,187.00
25001001/22021034	Elected/Appointed Officials Remuneration Package	40,625,454.67	37,840,102.00	38,166,704.00	38,166,704.00	326,602.00	40,075,039.00	42,078,791.00
25001001/22021035	Local Government General Election	17,341,304.34	24,998,937.09	25,000,000.00	25,000,000.00	1,062.91	26,250,000.00	27,562,500.00
25001001/22021040	Monitoring and Evaluation	2,500,000.00						
25001001/22021042	Promotion Examination By LGSB	750,000.00						
25001001/22021056	Trade Fair		3,688,000.00	6,500,000.00	6,500,000.00	2,812,000.00	6,825,000.00	7,166,250.00
25001001/22021068	Monitoring and Evaluation		4,207,000.00	5,335,000.00	5,335,000.00	1,128,000.00	5,601,750.00	5,881,837.00
25001001/22021071	Contribution to Emir of Zazzau 40yrs anniv		11,315,774.65	12,000,000.00	12,000,000.00	684,225.35	12,600,000.00	13,230,000.00
25001001/22021076	Retirement/Redemption Fund	15,300,000.00						
25001001/22021077	Local Govt Reforms	4,350,000.00	1,982,659.38	5,000,000.00	5,000,000.00	3,017,340.62	5,250,000.00	5,512,500.00
25001001/22021078	Statistical Data Collection General		240,000.00	760,000.00	760,000.00	520,000.00	798,000.00	837,900.00
25001001/22040109	Grant to Communities/NGO's		2,000,000.00	10,720,000.00	10,720,000.00	8,720,000.00	11,256,000.00	11,818,800.00
Sub Total Overhead Cost		359,248,067.57	549,673,858.85	601,460,738.00	602,460,738.00	52,786,879.15	609,049,074.00	652,652,347.00
Total Recurrent Expenditure		676,887,460.26	892,480,634.85	901,311,870.00	945,267,514.00	52,786,879.15	923,892,763.00	983,238,220.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY								

15001001/22020105	Fertilizer Transportation and Handling Charges	1,899,500.00	1,216,000.00	1,250,000.00	1,250,000.00	34,000.00	1,312,500.00	1,378,125.00
15001001/22020307	Drugs & Medical Supplies	3,902,475.00						
15001001/22020311	Food Stuff / Catering Materials Supplies	510,000.00						
15001001/22020312	Other Service Materials	1,000,000.00	3,450,000.00	4,000,000.00	4,000,000.00	550,000.00	4,200,000.00	4,410,000.00
15001001/22020316	Purchase of Agro Chemicals		1,890,000.00	2,000,000.00	2,000,000.00	110,000.00	2,100,000.00	2,205,000.00
15001001/22020317	Purchase of Pesticides		530,000.00	2,000,000.00	2,000,000.00	1,470,000.00	2,100,000.00	2,205,000.00
15001001/22021003	Publicity & Advertisements	3,900,000.00						
15001001/22021030	Mobilization/Advocacy		1,200,000.00	2,200,000.00	2,200,000.00	1,000,000.00	2,310,000.00	2,425,500.00



15001001/22021046	Local Economic Empowerment Development Strategy (LEEDS)		1,750,000.00						
15001001/22021055	Tree Planting Campaign		500,000.00		1,045,000.00	1,045,000.00	1,045,000.00	1,097,250.00	1,152,112.00
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows		3,307,217.38						
15001001/22021070	Home Economic Instructor Allowance		15,800,500.00	38,683,571.20	41,700,000.00	41,700,000.00	3,016,428.80	43,785,000.00	45,974,250.00
15001001/22040109	Grants To Communities/NGOs		24,951,588.51	22,569,000.00		24,000,000.00	1,431,000.00		
Sub Total Overhead Cost			57,521,280.89	69,538,571.20	54,195,000.00	78,195,000.00	8,656,428.80	56,904,750.00	59,749,987.00
Total Recurrent Expenditure			57,521,280.89	69,538,571.20	54,195,000.00	78,195,000.00	8,656,428.80	56,904,750.00	59,749,987.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE									

34001001/22020201	Electricity Charges		1,650,000.00						
34001001/22020205	Water Rates		238,400.00						
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		5,313,738.01	5,870,700.00	5,925,000.00	5,925,000.00	54,300.00	6,221,250.00	6,532,312.00
34001001/22020405	Maintenance of Plants & Generators		955,000.00	1,519,250.00	1,520,000.00	1,520,000.00	750.00	1,596,000.00	1,675,800.00
34001001/22020609	Bush Clearing Along Highway			4,990,000.00	5,000,000.00	5,000,000.00	10,000.00	5,250,000.00	5,512,500.00
34001001/22020706	Surveying Services		22,651,600.00						
34001001/22020801	Motor Vehicle Fuel Cost		170,000.00						
34001001/22020803	Plant /Generator Fuel Cost		340,000.00						
Sub Total Overhead Cost			31,318,738.01	12,379,950.00	12,445,000.00	12,445,000.00	65,050.00	13,067,250.00	13,720,612.00
Total Recurrent Expenditure			31,318,738.01	12,379,950.00	12,445,000.00	12,445,000.00	65,050.00	13,067,250.00	13,720,612.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT									

17001001/22020304	Magazines & Periodicals		487,891.29						
17001001/22020322	Hand Crafts & Women Activities			1,400,000.00	2,000,000.00	2,000,000.00	600,000.00	2,100,000.00	2,205,000.00
17001001/22020504	Mass Literacy/Formal Adult Edu.		1,160,000.00						
17001001/22020604	Security Vote (Including Operations)		19,520,000.00						
17001001/22020714	Sanitation Hygiene & Water Supply Programme		200,000.00						
17001001/22021001	Refreshment & Meals			9,000,000.00	14,523,000.00	14,523,000.00	5,523,000.00		16,011,607.00
17001001/22021009	Sporting Activities		6,936,500.00						
17001001/22021018	Women & Youth Empowerment			6,993,713.04	7,000,000.00	7,000,000.00	6,286.96	7,350,000.00	7,717,500.
17001001/22021021	Local Cultural Festival		4,390,000.00						
17001001/22021025	NYSC Allowance		300,000.00	400,000.00	600,000.00	600,000.00	200,000.00	630,000.00	661,500.00
17001001/22021041	Emergency Relief Materials		1,800,000.00						
17001001/22021042	Bursary Award & Edu. Dev.		9,037,800.00	1,580,000.00	2,020,000.00	2,020,000.00	440,000.00	2,121,000.00	2,227,050.00
17001001/22021043	Allowances to Religious Preachers		2,780,000.00	3,710,000.00	3,500,000.00	4,700,000.00	990,000.00	3,675,000.00	3,858,750.00
17001001/22021047	Overhead to Primary School		4,600,000.00	2,901,684.78	3,022,000.00	3,022,000.00	120,315.22	3,173,100.00	3,331,755.00
17001001/22021066	Repatriation Poster and Destitution		550,000.00		465,000.00	465,000.00	465,000.00	488,250.00	512,662.00
17001001/22021067	Poverty Alleviation			3,650,000.00	5,000,000.00	5,000,000.00	1,350,000.00	5,250,000.00	5,512,500.
Sub Total Overhead Cost			51,762,191.29	29,635,397.82	38,130,000.00	39,330,000.00	9,694,602.18	24,787,350.00	42,038,324.00
Total Recurrent Expenditure			51,762,191.29	29,635,397.82	38,130,000.00	39,330,000.00	9,694,602.18	24,787,350.00	42,038,324.00



21001001 - PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary	214,154,223.61	266,569,404.18	268,805,886.00	268,805,886.00	2,236,481.82	282,246,181.00	296,358,490.00
Sub Total - Personnel Cost		214,154,223.61	266,569,404.18	268,805,886.00	268,805,886.00	2,236,481.82	282,246,181.00	296,358,490.00
21001001/22020307	Drugs & Medical Supplies		35,160.00	40,000.00	40,000.00	4,840.00	42,000.00	44,100.00
21001001/22020321	Poultry & Avian Development		900,000.00	2,000,000.00	2,000,000.00	1,100,000.00	2,100,000.00	2,205,000.00
21001001/22020605	Cleaning & Fumigation Services		5,499,284.80	5,500,000.00	5,500,000.00	715.20	5,775,000.00	6,063,750.00
21001001/22021004	Medical Expenses	809,000.00						
21001001/22021022	Integrated Maternal Neonatal And Child Health (MNH)	5,998,000.00						
21001001/22021027	IPDS	11,898,459.18						
21001001/22021031	Allowance/Rehabilitation of Person with Disability			300,000.00	300,000.00	300,000.00	315,000.00	330,750.00
21001001/22021041	Emergency Relief Materials		6,200,000.00	6,647,187.00	6,647,187.00	447,187.00	6,979,546.00	7,328,524.00
21001001/22021047	Overhead Cost payment to Hospitals		9,800,000.00	10,884,865.00	10,884,865.00	1,084,865.00	11,429,108.00	12,000,563.00
21001001/22021052	System & Services of PHC	7,380,347.82	12,848,822.79	13,192,000.00	13,192,000.00	343,177.21	13,851,600.00	14,544,180.00
21001001/22021054	Comm. Direct Inter	1,648,000.00	1,820,428.61	3,000,000.00	3,000,000.00	1,179,571.39	3,150,000.00	3,307,500.00
21001001/22021057	Annual Disease Control		1,545,000.00	1,550,000.00	1,550,000.00	5,000.00	1,627,500.00	1,708,875.00
21001001/22021080	Infant and Young Child feeding (IYCF)		5,600,000.00	6,000,000.00	6,000,000.00	400,000.00	6,300,000.00	6,615,000.00
Sub Total Overhead Cost		27,733,807.00	44,248,696.20	49,114,052.00	49,114,052.00	4,865,355.80	51,569,754.00	54,148,242.00
Total Recurrent Expenditure		241,888,030.61	310,818,100.38	317,919,938.00	317,919,938.00	7,101,837.62	333,815,935.00	350,506,732.00

51001001 - TRADITIONAL OFFICE								

61001001 - RIGACHIKUN DEVELOPMENT AREA								

61002001 - RIGASA DEVELOPMENT AREA								

61003001 - ZANGON AYA DEVELOPMENT AREA								

61004001 - NEW DEVELOPMENT AREA								

MANDATORY DEDUCTIONS								

17001001/21010101	Contribution to Primary Education Fund	654,725,953.45	1,114,581,665.00	1,224,928,148.00	1,374,634,337.00	260,052,672.00	1,286,174,556.00	1,350,483,283.00
Total		654,725,953.45	1,114,581,665.00	1,224,928,148.00	1,374,634,337.00	260,052,672.00	1,286,174,556.00	1,350,483,283.00

SOCIAL BENEFITS								

DEPARTMENT OF ADMIN AND FINANCE								

25001001/21010102	Contribution to Pension Fund	244,520,716.70	21,844,445.25	39,909,855.00	153,338,413.00	131,493,967.75		
25001001/21010105	10% Contributory Pension Funds						41,905,345.00	44,000,612.00
Total		244,520,716.70	21,844,445.25	39,909,855.00	153,338,413.00	131,493,967.75	41,905,345.00	44,000,612.00

IGABI LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
DOMESTIC GRANTS							

FOREIGN GRANTS							

TRANSFER FROM RECURRENT BUDGET SURPLUS							

25001001/14010101 Transfer from CRF to CDF	1,137,412,014.20	743,546,457.54	1,001,907,454.00	1,001,907,454.00	258,360,996.46		
Total	1,137,412,014.20	743,546,457.54	1,001,907,454.00	1,001,907,454.00	258,360,996.46		
OTHER CAPITAL RECEIPTS							

MISCELLANEOUS							

INTERNAL LOANS AND CREDIT							

EXTERNAL LOANS AND CREDIT							

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							

Grand Total	1,137,412,014.20	743,546,457.54	1,001,907,454.00	1,001,907,454.00	258,360,996.46		

IGABI LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2019 Variance	Proposed 2020	Proposed 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25010105/23020127/11000001	Construction/Provision of ICT Infrastructures	5,986,675.00		46,126.00	46,126.00	46,126.00	888,432.00	888,432.00
25010105/23050101/11000002	Purchase of Computers	2,450,000.00		2,500,000.00	2,500,000.00	2,500,000.00	32,000,000.00	32,000,000.00
25010105/23010113/11000003	Purchase of Computer Printers	680,000.00		1,500,000.00	1,500,000.00	1,500,000.00	1,575,000.00	1,575,000.00
25010105/23050102/11000004	Provision for Internet Connectivity			1,027,500.00	1,027,500.00	1,027,500.00		
25010105/23010113/11000005	Purchase of Communication Equipment		1,196,521.24	2,500,000.00	2,500,000.00	1,303,478.76		
25010105/23010105/13000001	Official Vehicle for V-Chairman And Secretary 38 Peugeot		5,000,000.00	10,507,500.00	10,507,500.00	5,507,500.00		
25010105/23020101/13000007	Construction and Provision of Office Building/Police Outpost			1,017,500.00	7,239,758.00	7,239,758.00	1,068,375.00	1,068,375.00
25010105/23020101/13000008	Construction and Provision of Office Building/Police Outpost		1,244,451.60		6,222,258.00	4,977,806.40		
25010105/23050107/13000010	Settlement of capital liabilities	80,640,000.00	15,000,000.00	16,000,000.00	16,000,000.00	1,000,000.00		
25010105/23010132/13000011	Purchase of Security Equipments		945,000.00	2,171,370.00	2,171,370.00	1,226,370.00	1,600,000.00	1,600,000.00
25010105/23010123/13000012	Purchase of Fire Fighting Equipments			800,000.00	800,000.00	800,000.00		
25010105/23030121/13000014	Rehabilitation of Office Building	13,995,186.75		1,017,500.00	1,017,500.00	1,017,500.00	11,568,375.00	11,568,375.00
25010105/23050101/13000016	Conducting Research for Development			40,000.00	40,000.00	40,000.00	23,500,000.00	23,500,000.00
25010105/23010112/13000017	Purchase of Office Furniture and Fittings	6,617,918.16		1,010,000.00	1,010,000.00	1,010,000.00	1,060,500.00	1,060,500.00
25010105/23010115/13000019	Purchase of Photocopying Machine			750,000.00	750,000.00	750,000.00	787,500.00	787,500.00
25010105/23010112/13000021	Purchase of Residential Furniture for LG Quarters/District			17,500.00	17,500.00	17,500.00		
Total		110,369,779.91	23,385,972.84	40,904,996.00	53,349,512.00	29,963,539.16	74,048,182.00	74,048,182.00
15001001 - DEPT. OF AGRIC AND NATURAL RESOURCES								

15001001/23010127/01000001	Purchase of Irrigation Pumps & Sprayers for Distribution			8,000,000.00	8,000,000.00	8,000,000.00	5,120,000.00	5,120,000.00
15001001/23020122/01000008	Demarcation of cattle Route			9,000,000.00	9,000,000.00	9,000,000.00		
15001001/23010127/01000013	Construction of Veterinary Clinic at Zangon Aya						2,100,000.00	2,100,000.00
15001001/23010127/01000017	Purchase of Agro Allied Materials			3,020,000.00	3,020,000.00	3,020,000.00	4,625,000.00	4,625,000.00
15001001/23010127/01000018	Supply of 100 units of Irrigation Pumps for Poverty Reductio	5,670,550.00						
15001001/23030112/01000019	Renovation of Fertilizer Store Rigachikun Z/aya			2,000,000.00	2,000,000.00	2,000,000.00	7,507,500.00	7,507,500.00
15001001/23020118/01000041	Construction / Provision Of Slaughter Slabs		7,714,381.50	38,600,000.00	38,600,000.00	30,885,618.50		
15001001/23020113/01000045	Demonstration Farm for Orchard Plantation						2,100,000.00	2,100,000.00
15001001/23010127/01000050	Purchase of Agric Equipment		7,498,400.00	7,500,000.00	7,500,000.00	1,600.00	1,007,500.00	1,007,500.00
15001001/23010113/01000069	Food and Nutrition Programme			10,000,000.00	10,000,000.00	10,000,000.00		
Total		5,670,550.00	15,212,781.50	78,120,000.00	78,120,000.00	62,907,218.50	22,460,000.00	22,460,000.00



34001001 - DEPT. OF WORKS AND HOUSING								

34001001/23020101/04000002	Construction of Phc Clinic @ Ribako Gadar Gayan Ward(On-Go			1,759,478.00	1,759,478.00	1,759,478.00		
34001001/23020101/04000003	Construction of Phc Clinic @ Girku Gwaraji Ward(On-Going)			1,759,478.00	1,759,478.00	1,759,478.00	4,997,451.00	4,997,451.00
34001001/23020106/04000015	Construction of PHC Kargo(on-going)			2,416,400.00	2,416,400.00	2,416,400.00	2,537,220.00	2,537,220.00
34001001/23020106/04000016	Construction of PHC Ruhogi(on-going)			2,213,051.00	2,213,051.00	2,213,051.00	2,323,706.00	2,323,706.00
34001001/23020114/06000001	Construction / Provision Of Fencing			13,017,500.00	13,017,500.00	13,017,500.00	4,800,000.00	4,800,000.00
34001001/23030101/06000002	Rehabilitation of Staff Quarters 1(On-Going) 2 & 3		488,554.50	517,500.00	517,500.00	28,945.50	2,118,375.00	2,118,375.00
34001001/23020104/06000003	Re-Construction of District Head Houses/Military Staff Quar			17,500.00	17,500.00	17,500.00	42,018,375.00	42,018,375.00
34001001/23040104/09000001	Refuse Evacuation and Waste Management		62,400,000.00	70,012,854.00	70,012,854.00	7,612,854.00	5,007,500.00	5,007,500.00
34001001/23020105/10000015	Drilling of boreholes		17,849,685.00	18,000,000.00	18,000,000.00	150,315.00	10,017,500.00	10,017,500.00
34001001/23020103/13000003	Purchase of Residential Building Around Rigachikun PHC			30,000,000.00	30,000,000.00	30,000,000.00		
34001001/23010101/13000007	Purchase of Land at Kasuwan Dabobi Rigasa		8,950,000.00	9,000,000.00	9,000,000.00	50,000.00		
34001001/23010101/13000018	Land compensation	11,000,000.00						
34001001/23020126/13000019	Construction/provision of Cemetery at Rigasa		14,500,000.00	20,000,000.00	20,000,000.00	5,500,000.00	10,017,500.00	10,017,500.00
34001001/23050103/13000020	Surveying at Mando/Afaka Layout phase II		7,981,517.75	11,800,000.00	11,800,000.00	3,818,482.25	25,200,000.00	25,200,000.00
34001001/23020103/14000004	Purchase of Transformers and Installations	62,303,702.16	156,100,000.00	207,000,000.00	207,000,000.00	50,900,000.00	12,000,000.00	12,000,000.00
34001001/23030102/14000006	Up-Grading/Rehab of Electrftn Proj @ Fura N/Labar & F/Ruwa	3,738,457.80						
34001001/23020103/14000037	Electrification of Sabon Garin Malalin Gabas			17,048,095.00	17,048,095.00	17,048,095.00		
34001001/23020103/14000040	Installation of Solar Street light at Local Government Sec		12,006,479.50	24,007,500.00	24,007,500.00	12,001,020.50		
34001001/23020114/14000046	Electrification projects at Dutsen Mai & environs		16,850,000.00	27,141,143.00	27,141,143.00	10,291,143.00	10,000,000.00	10,000,000.00
34001001/23010119/14000067	Purchase of Generator (Additional for L.G Secretariat)	140,200.00						
34001001/23020103/14000068	Extension of Electricity from Ang/Matazu to Ang/Alkasim		16,955,434.69	22,103,720.00	22,103,720.00	5,148,285.31		
34001001/23010119/14000069	Purchase and Installation of Solar Inverter @ LG Secretariat						11,084,306.00	11,084,306.00
34001001/23020103/14000070	Provision for Electricity/Purchase of Transformers & Install		354,214.35	500,000.00	500,000.00	145,785.65	5,007,500.00	5,007,500.00
34001001/23030102/14000071	Rehabilitation of Electricity		15,773,664.55	18,000,000.00	18,000,000.00	2,226,335.45		
34001001/23020103/14000072	Provision for Solar Home System		4,700,000.00	12,750,000.00	12,750,000.00	8,050,000.00	13,387,500.00	13,387,500.00
34001001/23020114/17000001	Completion/Construction of Road @ D/Kogi Rigachikun			32,140,962.00	32,140,962.00	32,140,962.00		
34001001/23020114/17000003	Completion of Road @ Jaji - Wusono Military Air Strip			22,598,877.00	22,598,877.00	22,598,877.00	10,017,500.00	10,017,500.00
34001001/23020116/17000016	Construction of Drainages within the 12 Wards		12,945,741.50	13,000,000.00	13,000,000.00	54,258.50		
34001001/23020116/17000017	Erosion Control within the 12 Wards			7,500.00	7,500.00	7,500.00	24,007,500.00	24,007,500.00
34001001/23020114/17000026	Purchase of Materials for Women Centre		15,163,552.65	20,000,000.00	20,000,000.00	4,836,447.35		
34001001/23020114/17000054	Construction of Roads from Birnin Yero Gari to Wusono		7,004,733.20	21,014,201.00	21,014,201.00	14,009,467.80		
34001001/23020114/17000056	Construction of Culverts		25,080,000.00	30,000,000.00	30,000,000.00	4,920,000.00		
34001001/23020114/17000060	Construction / Provision Of Bridges		31,951,868.69	84,300,000.00	84,300,000.00	52,348,131.31		
34001001/23020114/17000078	Constr.of Road From T/Kwalta to S/Garin Kangimi to B/Rafi @			4,954.00	4,954.00	4,954.00		
34001001/23020114/17000092	Constr./Prov. of Surfacing (Tarring of Rural Feeder Roads) G	827,685,460.37	87,590,000.00	60,000,000.00	118,912,794.00	31,322,794.00		
34001001/23020114/17000094	Rehabilitation of 14 Km Road From L.G Secretariat to Kwanar		7,970,358.22	8,000,000.00	8,000,000.00	29,641.78	8,400,000.00	8,400,000.00
34001001/23020114/17000098	Construction/Provision of Bridges/Culverts	2,646,745.50	23,159,989.00		113,428,558.00	90,268,569.00		
34001001/23020114/17000099	Construction/Provision of Drainage of Panshau Ward		247,105.30		13,062,525.00	12,815,419.70		
34001001/23020114/17000100	Construction of 3.6 Km Feeder Road (Sub-Base) and Rehabilita			275,350.00	275,350.00	275,350.00	27,064,117.00	27,064,117.00
34001001/23020114/17000101	Construction of 4.6Km Road at Mahuta (On-Going)			90,936,789.00	90,936,789.00	90,936,789.00	224,633,628.00	224,633,628.00
34001001/23020114/17000102	Construction of Earth Work Lined Drain & Double Coat Surf			350,574.00	350,574.00	350,574.00	27,668,102.00	27,668,102.00
34001001/23020105/17000103	Construction of Earth Work Lined Drain & Double Coat Surf			19,985,844.00	19,985,844.00	19,985,844.00	20,985,136.00	20,985,136.00
34001001/23020114/17000104	Construction of Feeder Road (Sub-Base) and Drainages along K			24,000,000.00	24,000,000.00	24,000,000.00	50,400,000.00	50,400,000.00
34001001/23020114/17000105	Construction of Road at Lokoja road Rigasa(on-Going)			33,797,101.00	33,797,101.00	33,797,101.00		



34001001/23020114/17000106	Construction of Semi Bridge at Ang. Babale Yelwa				4,350,256.00	4,350,256.00		
34001001/23020114/17000107	Construction of Bridge at Kirama				3,000,000.00	3,000,000.00		
34001001/23020114/17000108	Construction of Bridge at Hanyan Kanwa				4,000,000.00	4,000,000.00		
Total		907,514,565.83	546,022,898.90	969,476,371.00	1,166,230,504.00	620,207,605.10	553,692,916.00	553,692,916.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

17001001/23020106/04000001	Construction/Provision of Hospitals/Health centres	36,791,922.06		20,100,000.00	20,100,000.00	20,100,000.00		
17001001/23050107/04000002	Contribution to Primary Health Care Agency	8,000,000.00	27,000,000.00	31,000,000.00	31,000,000.00	4,000,000.00		
17001001/23010122/04000003	Purchase of Medical/Clinical Equipments	13,600,000.00	13,140,000.00		18,290,160.00	5,150,160.00		
17001001/23010104/05000012	Purchase of 5Nos M/Cycles for LGEA			307,500.00	307,500.00	307,500.00		
17001001/23030106/05000014	Renovation of Primary School within the Local government	114,858.40						
17001001/23020124/05000049	Supply of Furniture for distribution to Primary Schools Acro			7,500.00	7,500.00	7,500.00	5,007,500.00	5,007,500.00
17001001/23030106/05000065	Rehabilitation / Repairs - Public Schools Lea Primary School		7,311,180.16	7,500,000.00	7,500,000.00	188,819.84		
17001001/23030106/05000073	Prov. for Voca. & Skill Develo. for Distrib. to Five Acqui.		7,970,000.00	11,000,000.00	11,000,000.00	3,030,000.00	1,440,000.00	1,440,000.00
17001001/23010124/05000074	Purchase of Teaching / Learning Aid Equipment	42,770,000.00	52,700,000.00	49,500,000.00	58,161,043.00	5,461,043.00	49,350,000.00	49,350,000.00
17001001/23030106/05000077	Construction / Provision of Public Schools			500,000.00	500,000.00	500,000.00		
17001001/23030107/05000084	Constr. & Prov. Of1 Block of Two Classroom With Office Ibada			100,000.00	100,000.00	100,000.00		
17001001/23030106/10000001	Rehabilitation of water Facilities		9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00	30,012,500.00	30,012,500.00
17001001/23020105/10000002	SHAWN II Programme	2,950,000.00	2,606,713.60	3,000,000.00	3,000,000.00	393,286.40		
17001001/23020105/10000003	Construction/Provision of Boreholes	9,630,338.00						
Total		113,857,118.46	119,727,893.76	133,015,000.00	159,966,203.00	40,238,309.24	85,810,000.00	85,810,000.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/23020106/04000024	Additional Work for Construction & Fencing of PHC @ Igabi			84,306.00	84,306.00	84,306.00		
21001001/23020106/04000037	Comp. for renov. of PHC T/wada z/aya		32,196,910.54	35,000,000.00	35,000,000.00	2,803,089.46		
21001001/23010122/04000043	Purchase of Medical /Clinical Equipment			15,127.00	15,127.00	15,127.00	7,365,874.00	7,365,874.00
21001001/23010122/04000044	Purchase of 20nos. Of beds & mattresses and delivery beds			15,000.00	15,000.00	15,000.00	12,000,000.00	12,000,000.00
21001001/23020106/04000048	Landscaping of PHC R/chikun		7,000,000.00	7,000,000.00	7,000,000.00			
21001001/23010122/04000051	Purchase of Cold Chain Equipment			7,500.00	7,500.00	7,500.00	50,000,000.00	50,000,000.00
Total			39,196,910.54	42,121,933.00	42,121,933.00	2,925,022.46	69,365,874.00	69,365,874.00
RIGACHIKUN DEVELOPMENT AREA								

RIGASA DEVELOPMENT AREA								

ZANGON AYA DEVELOPMENT AREA								

Grand Total		1,137,412,014.20	743,546,457.54	1,263,638,300.00	1,499,788,152.00	756,241,694.46	805,376,972.00	805,376,972.00

Trial Balance :

01/01/2019 to 31/12/2019



CLASSIFICATION CODE	ACCOUNT	DESCRIPTION	DR	CR
20001001/11000000	600000/00000	STATUTORY ALLOCATION - DEPARTMENT OF ADMIN. & FINANCE		3,218,938,846.39
25001001/12000000	600100/00000	TAXES - DEPARTMENT OF ADMIN. & FINANCE		2,300,000.00
25001001/12000000	700000/00000	BTL ITEMS - DEPARTMENT OF FINANCE AND SUPPLY		57,726,010.94
25001001/21000000	800015/00000	PERSONNEL COST - DEPARTMENT OF ADMIN & GENERAL SERVICES	342,806,776.00	
21001001/21000000	800050/00000	PERSONNEL COST - DEPARTMENT OF PRIMARY HEALTH CARE	266,569,404.18	
17001001/21000000	800900/00000	PERSONNEL COST- CONTRIBUTION TO PRIMARY EDUCATION	1,114,581,665.00	
25001001/21000000	810015/00000	CRFC - DEPARTMENT OF PERSONNEL MANAGEMENT	21,844,445.25	
25001001/22000000	820015/00000	OVERHEAD COST - DEPARTMENT OF ADMIN & GENERAL SERVICES	547,568,468.18	
15001001/22000000	820020/00000	OVERHEAD COST - DEPARTMENT OF AGRICULTURE AND FORESTRY	69,538,571.20	
34001001/22000000	820030/00000	OVERHEAD COST - DEPARTMENT OF WORKS AND INFRASTRUCTURE	12,379,950.00	
17001001/22000000	820045/00000	OVERHEAD COST - DEPARTMENT OF EDUCATION AND SOCIAL DEV.	29,635,397.82	
21001001/22000000	820050/00000	OVERHEAD COST - DEPARTMENT OF PRIMARY HEALTH CARE	44,248,696.20	
20000000/22030109	850000/00000	CASH ADVANCES	26,978,475.00	
20001001/22070000	860000/00000	TRANSFER TO OTHER FUNDS	743,546,457.54	
25001001/22080000	870000/00000	BTL _ PAYMENT	57,726,010.94	
		Nett Profit	1,540,540.02	
-			3,278,964,857.33	3,278,964,857.33
		Nett Profit		1,540,540.02
25001001/46010101	001000/00000	Consolidated Revenue Fund		9,194,166.91
25001001/46010101	001030/00000	Other Funds		9,830,000.00
25001001/14010000	110000/00000	TRANSFER FROM CONSOLIDATED REVENUE FUNDS		743,546,457.54
25010105/23000000/00000000	200015/00000	CAPEX - DEPARTMENT OF ADMIN & GENERAL SERVICES	23,385,972.84	
15001001/23000000/00000000	200020/00000	CAPEX - ECON. SECTOR - DEPT OF AGRIC AND FORESTRY	15,212,781.50	
34001001/23000000/00000000	200030/00000	CAPEX - ECONOMIC SECTOR - DEPARTMENT OF WORKS AND INFRASTR.	546,022,898.90	
17001001/23000000/00000000	200045/00000	CAPEX - SOCIAL SECTOR-DEPARTMENT OF EDUCATION AND SOCIAL DEV	119,727,893.76	
21001001/23000000/00000000	200050/00000	CAPEX - SOCIAL SECTOR - DEPARTMENT OF PRIMARY HEALTH CARE	39,196,910.54	
20001001/31010100	500000/00000	CASH BOOK CONTROL ACCOUNTS	10,734,706.93	
20001001/31090100	520000/00000	INVESTMENTS	9,830,000.00	
25001001/60100000	530000/00000	IMPREST AND ADVANCES CONTROL ACCOUNTS	26,978,475.00	
20001001/33010100	560000/00000	LIABILITY OVER ASSETS		26,978,475.00
-			791,089,639.47	791,089,639.47



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

IKARA
LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE **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	Councilor 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



Hon. Ibrahim Salihu Sadiq
Executive Chairman



Halliru Lawal Paki
Secretary



Maisalati Shehu
Dir. Admin and Finance



Alh. Lawal I. Pate
Local Gov't. Treasurer

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 Ikara Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Ikara Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Ikara Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

Hon. Ibrahim Salihu Sadiq
Chairman

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 Financial (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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

A handwritten signature in blue ink, appearing to read 'Lawal I. Pate'.

Lawal I. Pate
DDFS

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	-	N176,493,790.12	8.29%
Total	=	<u>N2,130,023,894.57</u>	<u>100%</u>

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	-	N323,451,274.09	14.35%
Total	=	<u>N2,254,077,489.56</u>	<u>100%</u>

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 31st 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
Total	=	<u>N14,999,506.77</u>

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.



IKARA LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY



	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed 2019	Proposed 2020
Opening Balance	14,999.60	507,053.58	20,450,000.00	20,450,000.00	19,942,946.42	21,472,500.00	22,546,125.00
RECEIPTS							
Statutory Allocation	1,528,064,265.96	1,990,393,226.95	2,055,927,996.00	2,166,085,060.00	175,691,833.05	2,158,724,397.00	2,266,660,617.00
Internally Generated Revenue		511,250.00	18,000,000.00	18,000,000.00	17,488,750.00	18,900,000.00	19,845,001.00
Transfer from CRF	501,756,840.89	365,362,097.47	848,055,833.00	696,055,833.00	330,693,735.53	75,317,201.00	
Miscellaneous Capital Receipts				221,903,005.00	221,903,005.00		
BTL Receipts	305,179,474.23	232,286,607.27			232,286,607.27		
Total Recurrent Year Receipts	2,335,000,581.08	2,588,553,181.69	2,921,983,829.00	3,102,043,898.00	513,490,716.31	2,252,941,598.00	2,286,505,618.00
Total Projected Funds Available	2,335,015,580.68	2,589,060,235.27	2,942,433,829.00	3,122,493,898.00	533,433,662.73	2,274,414,098.00	2,309,051,743.00
Recurrent Expenditure: Economic Classification:							
Employees Compensation	756,017,952.88	737,577,420.57	697,272,166.00	741,168,800.00	3,591,379.43	842,546,499.00	884,673,824.00
Social Benefits	136,540,943.72	124,166,708.51	59,683,000.00	125,943,430.00	1,776,721.49	51,716,700.00	54,302,535.00
Overhead Costs	128,014,049.49	593,022,528.64	455,749,797.00	607,749,797.00	14,727,268.36	456,703,720.00	492,550,466.00
Repayment of External Loans							
Service Wide Vote	5,242,425.00	8,196,000.00	13,167,200.00	13,167,200.00	4,971,200.00	13,825,560.00	14,516,838.00
BTL Payments	305,179,474.23	232,286,607.27			232,286,607.27		
Transfer to Capital Development Fund	501,756,840.89	365,362,097.47	848,055,833.00	696,055,833.00	330,693,735.53	75,317,201.00	
Total Recurrent Payments	1,832,751,686.21	2,060,611,362.46	2,073,927,996.00	2,184,085,060.00	123,473,697.54	1,440,109,680.00	1,446,043,663.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	35,000.00	7,907,440.00	20,800,000.00	20,800,000.00	12,892,560.00	1,200,000.00	
04 Improvement to Human Health		12,315,135.46	14,500,000.00	14,500,000.00	2,184,864.54	500,000.00	
05 Enhancing Skills and Knowledge		27,970,628.45	73,157,317.00	63,157,317.00	35,186,688.55	7,739,701.00	
10 Water Resources and Rural Development	15,190,259.38	93,137,699.78	136,600,000.00	252,600,000.00	159,462,300.22	10,400,000.00	
13 Reform of Government and Governance	151,586,581.51	85,738,258.78	263,898,516.00	310,158,945.00	224,420,686.22	20,450,000.00	
14 Power	119,945,000.00	100,990,130.94	127,000,000.00	112,000,000.00	11,009,869.06	25,500,000.00	
17 Road	215,000,000.00	37,302,804.06	232,550,000.00	165,192,576.00	127,889,771.94	31,000,000.00	
Total Capital Expenditure by Program	501,756,840.89	365,362,097.47	868,505,833.00	938,408,838.00	573,046,740.53	96,789,701.00	
Total Expenditure (Budget Size)	2,334,508,527.10	2,425,973,459.93	2,942,433,829.00	3,122,493,898.00	696,520,438.07	1,536,899,381.00	1,446,043,663.00
Budget Surplus/(Deficit)	507,053.58	163,086,775.34			163,086,775.34	737,514,717.00	863,008,080.00
Financing of Deficit by Borrowing							
Closing Balance	507,053.58	163,086,775.34			163,086,775.34	737,514,717.00	863,008,080.00

IKARA LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		1,693,873,644.53	1,619,673,073.94
Value Added Tax		220,667,026.72	418,016,154.22
Independent Revenue	1	38,989,433.20	42,659,165.51
BTL Receipts	2	176,493,790.12	98,206,924.15
Total Receipts		2,130,023,894.57	2,178,555,317.82
Payments			
Compensation of Employees	3	857,591,310.86	627,737,591.99
Social Benefits	4	67,822,628.39	
Overhead Cost	5	828,718,486.10	458,279,155.32
Below-The-Line Payments	6	176,493,790.12	98,206,924.15
Total Payments		1,930,626,215.47	1,184,223,671.46
Net Cash Flow from Operating Activities		199,397,679.10	994,331,646.36
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture			174,968,908.83
Improvement to Human Health		25,000,000.00	790,955.00
Enhancing Skills and Knowledge		61,410,543.88	136,590,596.75
Housing and Urban Development			167,954,768.32
Water Resources and Rural Development		17,000,000.00	
Reform of Government and Governance		10,475,971.71	36,271,655.00
Power		66,959,898.37	47,426,021.20
Road		142,604,860.13	309,337,108.20
Net Cash Flow from Investment	7	323,451,274.09	873,340,013.30
Cash Flow from Financing Activities:			
Net Surplus(Deficit) for the Year		124,053,594.99	120,991,633.06
Opening Balance		139,053,101.76	18,061,468.70
Closing Balance	8	14,999,506.77	139,053,101.76
Note 1 - Independent Revenue			

Earnings/Local Revenue		3,597,900.00	
Repayments General		29,146,624.54	38,196,316.70
Miscellaneous Revenue		6,244,908.66	4,462,848.81
Total		38,989,433.20	42,659,165.51
Note 2 - BTL Receipts			

With holding 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	



Union Deductions			32,166.39
Deposits			52,108.05
Monthly Net Total Salary Control Accounts		136,337,367.20	
10% Contract Retention Fee			62,770,088.68
NULGE		5,185,487.52	30,669.35
Loan Recovery UBA		23,959,447.85	
Total		176,493,790.12	98,206,924.15
Note 3 - Compensation of Employees			

Contribution for Primary Teachers Salaries		465,513,000.00	316,257,747.25
Local Government Staff	3A	392,078,310.86	311,479,844.74
Total		857,591,310.86	627,737,591.99
Note 3A - Local Government Staff			

Ikara Local Govt		392,078,310.86	311,479,844.74
Total		392,078,310.86	311,479,844.74
Note 4 - Social Benefits			

Govt 10% Contribution to Pension Scheme		41,335,671.87	
Pension Sinking Fund		26,486,956.52	
Total		67,822,628.39	
Note 5 - Overhead Costs			

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
Miscellaneous Expenses		361,864,610.60	164,732,042.00
Local Grants and Contributions		9,500,000.00	9,520,000.00
Total		828,718,486.10	383,279,155.32
Note 6 - Below the Line Payments			

WHT			17,660,945.84
Vat due to FIRS			17,660,945.84
PAYE Deductions Remittances to BIR		11,011,487.55	
Union Deductions			32,166.39
Deposits			52,108.05
Monthly Net Total Salary Control Account		136,337,367.20	

10% Contract Retention Charges			62,770,088.68
NULGE L.Gov't - Remittances		5,185,487.52	30,669.35
Loan Recovery UBA		23,959,447.85	
Total		176,493,790.12	98,206,924.15
Note 7 - Net Cash From Investing Activities by Location			

Ikara Ward		263,494,768.87	873,340,013.30
Janfalam Ward		6,669,375.10	
Paki Ward		11,669,375.10	
Saulawa Ward		5,000,000.00	
Auchan Ward		15,000,000.00	
Saya-Saya Ward		15,455,112.81	
Kurmin Kogi Ward		1,752,418.58	
Pala Ward		3,000,000.00	
Rumi Ward		1,410,223.63	
Total		323,451,274.09	873,340,013.30
Note 8 - Closing Balance			

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
Sub Total: Cash and Bank		14,999,506.77	139,053,101.76
Total Consolidated Cash & Bank Balances		14,999,506.77	139,053,101.76
Sub Total: Cash and Bank		163,086,775.34	507,053.58
Total Consolidated Cash & Bank Balances		163,086,775.34	507,053.58



**IKARA LOCAL GOVERNMENT
STATEMENT OF ASSETS AND
LIABILITIES
AS AT 31/12/2019**



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	14,999,506.77	139,053,101.76
Sub Total		14,999,506.77	139,053,101.76
Investments and Other Assets			

Investments	9	11,837,500.00	11,837,500.00
Sub Total		11,837,500.00	11,837,500.00
Total Assets		26,837,006.77	150,890,601.76
Public Funds:			

Consolidated Revenue Fund	11	14,999,506.77	139,053,101.76
Capital Development Fund	12		
Other Funds		11,837,500.00	11,837,500.00
Sub - Total: Public Funds		26,837,006.77	150,890,601.76
LIABILITIES:			

Public Funds + Liabilities		26,837,006.77	150,890,601.76
Note 8 - Treasuries and Banks			

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
Total		14,999,506.77	139,053,101.76
Note 9 - Investments			

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
Total		11,837,500.00		11,837,500.00
Note 10 - Advances				

Note 11 - Consolidated Revenue Fund				

Opening Balance		139,053,101.76		18,061,468.70
Add/(Less) Net Recurent Surplus/(Deficit)		124,053,594.99		120,991,633.06
Closing Balance		-14999506.77		-139053101.8
Note 12 - Capital Development Fund				

Note 13 - Internal Loans				

Note 14 - Outstanding Deposits				



IKARA LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		18,061,468.70	139,053,101.76			139,053,101.76		
Add: Recurrent Receipts:								
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		
Sub Total: 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		
Direct Taxes	15			4,050,000.00	4,050,000.00	4,050,000.00		
Licenses	16			2,500,000.00	2,500,000.00	2,500,000.00		
Rates	17			8,508,764.00	8,508,764.00	8,508,764.00		
Fees	18			7,534,873.00	7,534,873.00	7,534,873.00		
Earnings	21		3,597,900.00	7,000,000.00	7,000,000.00	3,402,100.00		
Repayments	24	38,196,316.70	29,146,624.54			29,146,624.54		
Miscellaneous	27	4,462,848.81	6,244,908.66			6,244,908.66		
Sub-Total: Independent Revenue		42,659,165.51	38,989,433.20	29,593,637.00	29,593,637.00	9,395,796.20		
Below The Line Receipts	29	98,206,924.15	176,493,790.12			176,493,790.12		
Total Recurrent Receipts		2,178,555,317.82	2,130,023,894.57	2,591,487,056.00	2,724,212,141.00	594,188,246.43		
Total Funds Available		2,196,616,786.52	2,269,076,996.33	2,591,487,056.00	2,724,212,141.00	455,135,144.67		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	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 Cost	31	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
Servicewide Vote							15,000,000.00	15,000,000.00
BTL Payments	32	98,206,924.15	176,493,790.12			176,493,790.12		
Total Recurrent Payments		1,184,223,671.46	1,930,626,215.47	1,829,310,843.00	1,962,035,928.00	31,409,712.53	1,293,866,902.00	1,294,841,902.00
Net Recurrent Funds before Transfers		1,012,393,115.06	338,450,780.86	762,176,213.00	762,176,213.00	423,725,432.14	1,293,866,902.00	1,294,841,902.00
Appropriations/Transfers:								
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
Closing Balance		139,053,101.76	14,999,506.77			14,999,506.77	1,577,430,226.00	1,364,647,559.00
Note 16 - Licenses								
Bicycle/License				2,500,000.00	2,500,000.00	2,500,000.00		
Total				2,500,000.00	2,500,000.00	2,500,000.00		



Note 17 - Rates								

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		
Total				8,508,764.00	8,508,764.00	8,508,764.00		
Note 18 - Fees								

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		
Total				7,534,873.00	7,534,873.00	7,534,873.00		
Note 19 - Fines								

Note 20 - Sales								

Note 21 - Earnings								

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			
Total		3,597,900.00	7,000,000.00	7,000,000.00	3,402,100.00			
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 25 - Investment Income								

Note 26 - Interest								

Note 27 - Miscellaneous								

Other Sources		4,462,848.81	6,244,908.66			6,244,908.66		
Total		4,462,848.81	6,244,908.66			6,244,908.66		



Note 29 - BTL Receipts								

With holding 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% Contracts 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		
Total		98,206,924.15	176,493,790.12			176,493,790.12		
Note 30 - Salaries Wages & Allowances								

Dept 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 Health			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
Total		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
Note 31 - Overhead Cost								

Dept 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 & Natural Resources			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 Health		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
Total		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
Note 32 - BTL Payments								

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		
Total		98,206,924.15	176,493,790.12			176,493,790.12		
NULGE Loan Deduction		4,078,838.96	3,813,103.59			3,813,103.59		
NUT Deduction		14,615,990.05	2,721,220.12			2,721,220.12		
ENDWELL Deduction		15,176,000.00	7,848,000.00			7,848,000.00		
National Housing Fund Deduction			1,505,571.12			1,505,571.12		
AOPSHON		115,500.00	38,000.00			38,000.00		
Total		305,179,474.23	232,286,607.27			232,286,607.27		

IKARA LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2020
Opening Balance				24,056,509.00	24,056,509.00	24,056,509.00		22,546,125.00
Add: Revenue								
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	
Other Capital Receipts	36				248,078,804.00	248,078,804.00		
Sub Total: Capital Receipts		873,340,013.30	323,451,274.09	762,176,213.00	1,010,255,017.00	686,803,742.91	283,563,324.00	
Total Capital Revenue Available		873,340,013.30	323,451,274.09	786,232,722.00	1,034,311,526.00	710,860,251.91	283,563,324.00	22,546,125.00
Less: Capital Expenditure								
General Public Services	37	656,099,449.47	93,350,067.72	354,640,889.00	534,719,693.00	441,369,625.28	111,928,307.00	
Economic Affairs	38	217,240,563.83	213,101,206.37	361,591,833.00	429,591,833.00	216,490,626.63	168,635,017.00	
Housing and Community Development	40		17,000,000.00	70,000,000.00	70,000,000.00	53,000,000.00	3,000,000.00	
Total Capital Expenditure		873,340,013.30	323,451,274.09	786,232,722.00	1,034,311,526.00	710,860,251.91	283,563,324.00	
Note 35 - Aids and Grants:								
-----								22,546,125.00
Note 37 - General Public Services								

70111 - Executive and Legislature Organs		656,099,449.47	93,350,067.72	354,640,889.00	534,719,693.00	441,369,625.28	111,928,307.00	
Total		656,099,449.47	93,350,067.72	354,640,889.00	534,719,693.00	441,369,625.28	111,928,307.00	
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs		42,271,655.00	3,536,447.87	71,699,350.00	79,699,350.00	76,162,902.13	22,999,350.00	
70421 - Agriculture		174,968,908.83		9,500,000.00	69,500,000.00	69,500,000.00	3,150,000.00	
70435 - Electricity			66,959,898.37	88,320,000.00	88,320,000.00	21,360,101.63	40,000,000.00	
70443 - Construction			142,604,860.13	192,072,483.00	192,072,483.00	49,467,622.87	102,485,667.00	
Total		217,240,563.83	213,101,206.37	361,591,833.00	429,591,833.00	216,490,626.63	168,635,017.00	
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities				6,000,000.00	6,000,000.00	6,000,000.00		
70660 - Housing and Community Amenities N.E.C			17,000,000.00	64,000,000.00	64,000,000.00	47,000,000.00	3,000,000.00	
Total			17,000,000.00	70,000,000.00	70,000,000.00	53,000,000.00	3,000,000.00	
Note 41 - Health								

Note 42 - Recreation Culture and Religion								

Note 43 - Education								

Note 44 - Social Protection								

Note 43 - Education								

70912 - Primary Education			37,327,886.95	85,157,317.00	75,157,317.00	37,829,430.05	7,739,701.00	
Total			37,327,886.95	85,157,317.00	75,157,317.00	37,829,430.05	7,739,701.00	
Note 44 - Social Protection								



IKARA LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								

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		
Total		2,037,689,228.16	1,914,540,671.25	2,561,893,419.00	2,694,618,504.00	780,077,832.75		
TAXES								
25001001 - Department of Admin & Finance								

25001001/12100005 Refunds		38,196,316.70	29,146,624.54			29,146,624.54		
Total		38,196,316.70	29,146,624.54			29,146,624.54		
LICENSES								
25001001 - Department of Admin & Finance								

25001001/12020012 Bicycle/License				2,500,000.00	2,500,000.00	2,500,000.00		
Total				2,500,000.00	2,500,000.00	2,500,000.00		
RATES								
25001001 - Department of Admin & Finance								

25001001/12030006 Ground Rate				7,000,764.00	7,000,764.00	7,000,764.00		
25001001/12030007 Land use Charges (Private and Commercial Property)				1,508,000.00	1,508,000.00	1,508,000.00		
Total				8,508,764.00	8,508,764.00	8,508,764.00		



FEES								
25001001 - Department of Admin & Finance								

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		
25001001/12040074	On and Off Liquor Fees			2,200,000.00	2,200,000.00	2,200,000.00		
25001001/12040099	Slaughter Slab Fees			3,680,873.00	3,680,873.00	3,680,873.00		
Total				7,534,873.00	7,534,873.00	7,534,873.00		
FINES								
25001001 - Department of Admin & Finance								

SALES								
25001001 - Department of Admin & Finance								

EARNINGS								
25001001 - Department of Admin & Finance								

25001001/12070012	Earning from Market		2,000,000.00	3,500,000.00	3,500,000.00	1,500,000.00		
25001001/12070013	Earning from Motor Park			3,500,000.00	3,500,000.00	3,500,000.00		
25001001/12070014	Shops & Shopping Centers		1,597,900.00			1,597,900.00		
Total			3,597,900.00	7,000,000.00	7,000,000.00	3,402,100.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin & Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin & Finance								

REPAYMENTS								
25001001 - Department of Admin & Finance								

25001001/12100005	Refunds	38,196,316.70	29,146,624.54			29,146,624.54		
Total		38,196,316.70	29,146,624.54			29,146,624.54		
INVESTMENT INCOME								
25001001 - Department of Admin & Finance								



INTEREST EARNED								
25001001 - Department of Admin & Finance								

MISCELLANEOUS								
25001001 - Department of Admin & Finance								

25001001/13140005	Other Sources	4,462,848.81	6,244,908.66			6,244,908.66		
Total		4,462,848.81	6,244,908.66			6,244,908.66		

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin & Finance								

25001001/12150001	With holding 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			11,011,487.55		
25001001/12150004	Union Deductions	-32166.39						
25001001/12150005	Deposits	-52108.05						
25001001/12150007	Monthly Net Total Salary Control Accounts		-136337367.2			136337367.2		
25001001/12150008	10% Contracts Retention Fee	-62770088.68						
25001001/12150012	NULGE	-30669.35	-5185487.52			5185487.52		
25001001/12150020	Loan Recovery UBA		-23959447.85			23959447.85		
Total		-98206924.15	-176493790.1			176493790.1		

IKARA LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

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						
Sub Total - Personnel Cost		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
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		
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 Government 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
Sub Total Overhead Cost		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
Total Recurrent Expenditure		652,014,500.06	828,818,110.86	830,160,137.00	876,898,319.00	48,080,208.14	581,384,599.00	582,359,599.00
15001001 - DEPARTMENT OF AGRIC AND NATURAL RESOURCE								

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 & Procesg		250,000.00	260,000.00	260,000.00	10,000.00	260,000.00	260,000.00
Sub Total Overhead Cost			1,883,000.00	2,035,250.00	2,035,250.00	152,250.00	1,035,250.00	1,035,250.00
Total Recurrent Expenditure			1,883,000.00	2,035,250.00	2,035,250.00	152,250.00	1,035,250.00	1,035,250.00
20001001 - DEPARTMENT OF FINANCE								

34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								

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						
Sub Total Overhead Cost		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
Total Recurrent Expenditure		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
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

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						
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 Destitutes		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
Sub Total Overhead Cost		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
Total Recurrent Expenditure		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
21001001 - DEPARTMENT OF HEALTH								

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
Sub Total - Personnel Cost			105,487,000.00	105,496,216.00	105,496,216.00	9,216.00	29,378,465.00	29,378,465.00
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						
Sub Total Overhead Cost		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
Total Recurrent Expenditure		36,085,000.00	190,705,000.00	191,465,519.00	201,465,520.00	10,760,520.00	73,317,766.00	73,317,766.00



51001001 - TRADITIONAL OFFICE								

61001001 - PAKI ECONS DEVELOPMENT AREA								

61002001 - PAKI SOCIAL DEVELOPMENT AREA								

MANDATORY DEDUCTIONS								

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
Total		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
SOCIAL BENEFITS								
OFFICE OF THE CHAIRMAN								

DEPARTMENT OF PERSONNEL MANAGEMENT								

20001001/22010101	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
20001001/22010102	Pension				37,993,451.00	37,993,451.00		
20001001/22010103	Retirement/death Gratuity			814,480.00	814,480.00	814,480.00	11,814,480.00	11,814,480.00
20001001/22010105	Pension Sinking Fund		26,486,956.52		37,993,451.00	11,506,494.48		
Total			67,822,628.39	137,997,892.00	213,984,794.00	146,162,165.61	98,478,950.00	98,478,950.00
DEPARTMENT OF ADMIN & FINANCE								

25001001/22010102	Contribution of Pension Fund	11,388,790.28	117,837,841.43	59,683,000.00	92,813,215.00	25,024,626.43	51,716,700.00	54,302,535.00
25001001/22010105	Other Pension Requirement	125,152,153.44	6,328,867.08		33,130,215.00	26,801,347.92		
Total		136,540,943.72	124,166,708.51	59,683,000.00	125,943,430.00	1,776,721.49	51,716,700.00	54,302,535.00
DEAPARTMENT OF ADMIN AND FINANCE								

IKARA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010001 Transfer to 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
Total		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								

25001001/14020203 Paris Club Debt Recovery					248,078,804.00	248,078,804.00		
Total					248,078,804.00	248,078,804.00		
INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		873,340,013.30	323,451,274.09	762,176,213.00	1,010,255,017.00	686,803,742.91	283,563,324.00	69,805,657.00

IKARA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

15001001 - AGRIC AND NATURAL RESOURCES DEPT.								

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	3307500
Total		174,968,908.83		9,500,000.00	69,500,000.00	69,500,000.00	3,150,000.00	3307500
34001001 - WORKS AND INFRASTRUCTURE								

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 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	3000000
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 vandalised portion of electricity along Tashan Da	2,450,000.00						
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 vandalised Electrical Equipm		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 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	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	
Total		524,717,897.72	226,564,758.50	350,392,483.00	530,471,287.00	303,906,528.50	145,485,667.00	3000000
17001001 - EDUCATION AND SOCIAL DEVELOPMENT								

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	10000000
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	2000000
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	2000000
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		
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 Furnitures 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		
Total		130,590,596.75	61,410,543.88	174,000,000.00	174,000,000.00	112,589,456.12	14,000,000.00	14000000
21001001 - HEALTH DEPARTMENT								

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	10000000
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		
Total		790,955.00	25,000,000.00	91,000,000.00	91,000,000.00	66,000,000.00	10,000,000.00	10000000



25001001 - DEPT OF ADMIN & GEN SERVICES								
.....								
25001001/23010124/05000076	Purchase of classroom furnitures	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	15000000
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	1498807
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	3000000
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	19999350
25001001/23050103/13000038	Monitoring and Evaluation			4,400,000.00	4,400,000.00	4,400,000.00		
Total		42,271,655.00	10,475,971.71	161,340,239.00	169,340,239.00	158,864,267.29	110,927,657.00	39498157
38001001 - BUDGET PLANNING RES & STATISTICS								
.....								
PAKI ECONS DEVELOPMENT AREA								
.....								
Total		42,271,655.00	10,475,971.71	161,340,239.00	169,340,239.00	158,864,267.29	110,927,657.00	39498157
PAKI SOCIAL DEVELOPMENT AREA								
.....								
NEW DEVELOPMENT AREA								
.....								
Grand Total		873,340,013.30	323,451,274.09	786,232,722.00	1,034,311,526.00	710,860,251.91	283,563,324.00	69805657
21001001/23020106/04000035	Construction/provision of clinic at ung/sanyi		3,269,813.36	4,500,000.00	4,500,000.00	1,230,186.64	500,000.00	
Total			12,315,135.46	14,500,000.00	14,500,000.00	2,184,864.54	500,000.00	
Grand Total		501,756,840.89	365,362,097.47	868,505,833.00	998,408,838.00	633,046,740.53	96,789,701.00	

IKARA LOCAL GOVERNMENT
2019 Trial Balance :
01/01/2019 to 31/12/2019



External Ref		DR	CR
25001001/11000000	Statutory Allocation - Department of Admin and Finance		1,914,540,671.25
25001001/12070000	Rents On Government Property - Dept Of Admin & Finance		3,597,900.00
25001001/12100000	Repayments General - Department Of Admin & Finance		29,146,624.54
25001001/13140000	Miscellaneous - Department of Admin and Finance		6,244,908.66
25001001/12150000	BTL Items - Department of Admin and Finance		176,493,790.12
25001001/21000000	Personnel Cost - Admin and Finance Department	286,591,310.86	
21001001/21000000	Personnel Cost - Department of Primary Health Care	105,487,000.00	
17001001/21000000	Provision for Funding Primary Education	465,513,000.00	
20001001/22010100	Social Benefits - Provision for Funding Pension	67,822,628.39	
25001001/22021000	Overhead Cost - Admin and Finance Department	542,226,800.00	
15001001/22000000	Overhead Cost - Department of Agriculture and Forestry	1,883,000.00	
34001001/22030100	Overhead Cost - Department of Works and Infrastructure	33,404,000.00	
17001001/22020000	Overhead Cost - Department of Education & Social Development	165,986,686.10	
21001001/22000000	Overhead Cost- Department of Primary Health Care	85,218,000.00	
20001001/22070002	Transfer to Other Funds	323,451,274.09	
25001001/22080000	BTL _ Payments	176,493,790.12	
	Nett Loss		124,053,594.99
0		2,254,077,489.56	2,254,077,489.56
	Nett Loss	124,053,594.99	
25001001/46010101	Consolidated Revenue Fund		139,053,101.76
25001001/46010300	Other Funds		11,837,500.00
25001001/14010000	Transfer from Consolidated Revenue Fund		323,451,274.09
25001001/23000000/00000000	Capex - Admin Sector - Admin and Finance Department	10,475,971.71	
34001001/23000000/00000000	Capex - Economic Sector - Depart. of Works & Infrastructure	226,564,758.50	
17001001/23000000/00000000	Capex - Social Sector - Department of Education & Social Dev	61,410,543.88	
21001001/23000000/00000000	Capex - Social Sector - Department of Primary Health Care	25,000,000.00	
20001001/31010100	Cash Book Control Accounts	14,999,506.77	
20001001/31090100	Investments	11,837,500.00	
0		474,341,875.85	474,341,875.85



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

JABA
LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE KADUNA STATE HOUSE OF ASSEMBLY



PROFILE OF ELECTED OFFICIALS

Hon. Benjamin Jock	Executive Chairman
Alhamdu Bala	Fada Ward/Speaker
Mr. Pius Zom	Chori Ward
Alh. Garba Ayuba Oho	Nduya Ward
Alh. Ayuba Ahmadu	Nok Ward
Mr. Clement Hassan	Sab-Chem Ward
Alh. Hassan Fain	Sab-Zuro Ward
Alh. Dauda Merrit Ahmadu	Fai Ward
Mr. Geoffrey Leo	Daura Bitaro Ward
Alh. Many Adamu Kachiro	Daddu Ward
Alh. Danjuma Maichibi	Saban Ward

MANAGEMENT STAFF

Hon. Stephen Daniel	Local Government Secretary
Philip B. Galadima	Director Admin & Finance
Mrs. Esther Woje	Local Government Treasurer
Jacob John Yoms	Director Works & Infrastructure
Nita Byack George	Director of Agriculture & Forestry
Victor Aye	Director Education & Social Development
Mrs. Christiana Bako	Director Primary Health Care (PHC)



Hon. Benjamin Jock
Executive Chairman



TPL Stephen Daniel
Secretary



Mr. Philip B. Galadima
Dir. Admin and Finance



Mrs. Esther Woje
Local Gov't. Treasurer

CHAIRMAN'S REPORT

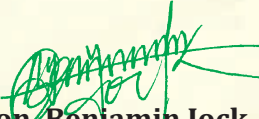
The Annual Financial Report of Jaba Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Jaba Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information 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 Jaba Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Jaba Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Jaba Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.


Hon. Benjamin Jock
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Jaba Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.

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

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



Mrs. Esther Woje
DDFS



RECORD KEEPING:

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



CASH FLOW STATEMENTS

RECEIPTS:

During the year receipts of the Local Government amounted to one billion, eight hundred and forty-one million, one hundred and twenty-two thousand, two hundred and nine naira, thirty-six kobo (N1,841,122,209.36) only This is made of the following:

Statutory Allocation	-	N1,482,423,590.62	80.51%
Value Added Tax	-	N201,066,259.85	10.93%
Internally Generated Revenue	-	N165,867.47	0.02%
Below the Line Deposits	-	N157,466,491.42	8.54%
Total	=	<u>N1,841,122,209.36</u>	<u>100%</u>

The internally generated revenue keeps on declining. From N511,250.00 in 2018 to N165,867.47 in 2019. For the fact that consultants have been engaged purposely to improve the revenue base, but unfortunately however, instead of improving, the revenue has been declining over the years.

PAYMENTS:

The total payments during the year amounted to two billion, three million, three hundred and thirty-four thousand, six hundred and fifty-seven naira, seventy-seven kobo (N2,003,334,657.77) only. This is made up of the following:

Recurrent Expenditure	-	N1,466,799,918.97	73.22%
Capital Expenditure	-	N536,534,738.80	26.78%
Total	=	<u>N2,003,334,657.77</u>	<u>100.00%</u>

Recurrent expenditure took 73.22% of the total expenditure leaving only 26.78% for capital projects. There is need to improve the capital component of the expenditure.

INVESTMENTS:

The investments have been static at N10,513,066.33 over the years. These investments are in moribund companies and therefore do not bring in any returns. The management should consider investing in more viable companies.



TREASURIES AND BANKS:

As at 31st December, 2019, the Local Government had a nil cash balance while the bank account had the following balance.

First Bank Subvention Main Account No. 2010332452 - N874,326.93

These balances have been verified and certified.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits remitted to the third parties.

JABA LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance		507,053.58	163,086,775.34	19,202,916.00	351,262,985.00	188,176,209.66		
RECEIPTS								
Statutory Allocation		1,990,393,226.95	1,683,489,850.47	2,149,887,652.00	2,149,887,652.00	466,397,801.53		
Internally Generated Revenue		511,250.00	165,867.47	18,000,000.00	18,000,000.00	17,834,132.53		
Transfer from CRF		365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20	757,288,405.00	833,045,905.00
BTL Receipts		232,286,607.27	157,466,491.42			157,466,491.42		
Total Recurrent Year Receipts		2,588,553,181.69	2,377,656,948.16	3,139,086,790.00	3,139,086,790.00	761,429,841.84	757,288,405.00	833,045,905.00
Total Projected Funds Available		2,589,060,235.27	2,540,743,723.50	3,158,289,706.00	3,490,349,775.00	949,606,051.50	757,288,405.00	833,045,905.00
Recurrent Expenditure: Economic Classification:								
Employees Compensation		737,577,420.57	613,403,190.68	569,672,166.00	613,568,800.00	165,609.32	598,155,773.00	628,063,562.00
Social Benefits		124,166,708.51	108,195,946.35	30,757,360.00	97,017,790.00	11,178,156.35	31,522,800.00	32,757,360.00
Overhead Costs		593,022,528.64	587,734,290.52	590,458,988.00	590,458,988.00	2,724,697.48	403,427,322.00	403,427,322.00
Repayment of External Loans								
Service Wide Vote		8,196,000.00		5,800,000.00	5,800,000.00	5,800,000.00	8,750,000.00	8,750,000.00
BTL Payments		232,286,607.27	157,466,491.42			157,466,491.42		
Transfer to Capital Development Fund		365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20	757,288,405.00	833,045,905.00
Total Recurrent Payments		2,060,611,362.46	2,003,334,657.77	2,167,887,652.00	2,278,044,716.00	274,710,058.23	1,799,144,300.00	1,906,044,149.00
Capital Expenditure: Programme Classification								
01 Economic Empowerment Through Agriculture		7,907,440.00		14,000,000.00	14,000,000.00	14,000,000.00	17,350,000.00	17,350,000.00
04 Improvement to Human Health		12,315,135.46	46,163,488.35	165,200,000.00	165,200,000.00	119,036,511.65	111,400,000.00	111,400,000.00
05 Enhancing Skills and Knowledge		27,970,628.45	29,215,927.48	108,000,000.00	130,000,000.00	100,784,072.52	141,088,405.00	141,088,405.00
10 Water Resources and Rural Development		89,737,699.78	58,412,406.48	27,000,000.00	81,000,000.00	22,587,593.52	13,850,000.00	13,850,000.00
13 Reform of Government and Governance		85,738,258.78	104,249,659.08	246,702,054.00	312,962,483.00	208,712,823.92	325,800,000.00	401,557,500.00
14 Power		100,990,130.94	85,000,000.00	118,500,000.00	128,500,000.00	43,500,000.00	109,200,000.00	109,200,000.00
17 Road		40,702,804.06	213,493,257.41	311,000,000.00	380,642,576.00	167,149,318.59	38,600,000.00	38,600,000.00
Total Capital Expenditure by Program		365,362,097.47	536,534,738.80	990,402,054.00	1,212,305,059.00	675,770,320.20	757,288,405.00	833,045,905.00
Total Expenditure (Budget Size)		2,425,973,459.93	2,539,869,396.57	3,158,289,706.00	3,490,349,775.00	950,480,378.43	2,556,432,705.00	2,739,090,054.00
Budget Surplus/(Deficit)		163,086,775.34	874,326.93			874,326.93	1,799,144,300.00	1,906,044,149.00
Financing of Deficit by Borrowing								
Closing Balance		163,086,775.34	874,326.93			874,326.93	1,799,144,300.00	1,906,044,149.00

JABA LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities			
Statutory Allocation		1,482,423,590.62	1,700,411,178.12
Value Added Tax		201,066,259.85	289,982,048.83
Independent Revenue	1	165,867.47	511,250.00
BTL Receipts	2	157,466,491.42	232,286,607.27
Total Receipts		1,841,122,209.36	2,223,191,084.22
Payments			
Compensation of Employees	3	613,403,190.68	737,577,420.57
Social Benefits	4	108,195,946.35	124,166,708.51
Service wide vote			8,196,000.00
Overhead Cost	5	587,734,290.52	593,022,528.64
Below-The-Line Payments	6	157,466,491.42	232,286,607.27
Total Payments		1,466,799,918.97	1,695,249,264.99
Net Cash Flow from Operating Activities		374,322,290.39	527,941,819.23
Cash Flow from Investing Activities			
Economic Empowerment Through Agriculture			7,907,440.00
Improvement to Human Health		46,163,488.35	12,315,135.46
Enhancing Skills and Knowledge		29,215,927.48	27,970,628.45
Water Resources and Rural Development		58,412,406.48	89,737,699.78
Reform of Government and Governance		104,249,659.08	85,738,258.78
Power		85,000,000.00	100,990,130.94
Road		213,493,257.41	40,702,804.06
Net Cash Flow from Investment	7	536,534,738.80	365,362,097.47
Cash Flow from Financing Activities			
Net Surplus(Deficit) for the Year		162,212,448.41	162,579,721.76
Opening Balance		163,086,775.34	507,053.58
Closing Balance	8	874,326.93	163,086,775.34
Note 1 - Independent Revenue			

Licenses			196,250.00
Fees			315,000.00
Repayments General		165,867.47	
Total		165,867.47	511,250.00
Note 2 - BTL Receipts			

Withholding Taxes due to FIRS		10,634,367.33	
VAT due to FIRS		13,916,017.38	



PAYE Taxes due to State Board of Internal Revenue		36,593,632.79		7,346,352.84
Deposits		18,228,701.16		
Monthly Net Total Salary Control Accounts		15,608.96		
SIGMA Pension Deduction		23,152,544.55		
Withholding Tax Due to B.I.R.		1,411,429.09		
NULGE Deductions		2,621,914.22		
MHWU Deductions		489,903.65		
Monthly Repayments by Staff of L.G				209,014,359.60
Loan Recovery (UBA)		15,098,362.45		
Personnel Advances Deduction		27,544,800.00		
NULGE Loan Deduction				3,813,103.59
Refund of Unclaimed Salaries		1,982,659.38		
ALGON Dues		3,784,793.16		
NUT Deduction				2,721,220.12
NUT Endwell Deduction				7,848,000.00
National Housing Fund Deduction		1,991,757.30		1,505,571.12
AOPSHON				38,000.00
Total		157,466,491.42		232,286,607.27
Note 3 - Compensation of Employees				

Contribution for Primary Teachers Salaries		233,515,614.26		312,957,666.96
Local Government Staff	3A	379,887,576.42		424,619,753.61
Total		613,403,190.68		737,577,420.57
Note 3A - Local Government Staff				

Jaba Local Govt		379,887,576.42		424,619,753.61
Total		379,887,576.42		424,619,753.61
Note 4 - Social Benefits				

Contribution of Pension Fund		24,543,498.17		117,837,841.43
Total		108,195,946.35		124,166,708.51
Note 5 - Overhead Costs				

Transport and Travelling		36,824,585.40		143,305,098.58
Utilities		4,159,810.00		15,946,000.00
Material and Supplies		24,014,006.85		31,328,147.00
Maintenance Services		78,961,000.00		22,358,616.98
Training		26,462,348.00		32,238,000.00
Other Services		123,019,000.00		53,745,000.00
Consulting & Professional Services		12,700,000.00		22,416,400.00
Fuel and Lubricants		2,098,000.00		2,108,000.00
Financial Charges		8,317,560.93		7,898,246.71
Miscellaneous Expenses		265,202,327.16		259,679,019.37
Local Grants and Contributions		5,975,652.18		2,000,000.00
Total		587,734,290.52		593,022,528.64



Note 6 - Below the Line Payments				

Withholding Taxes due to FIRS		10,634,367.33		
Vat due to FIRS		13,916,017.38		
PAYE Taxes due to State Board of Internal Revenue		36,593,632.79		7,346,352.84
Deposits		18,228,701.16		
Monthly Net Total Salary Control Accounts		15,608.96		
SIGMA Pension Deduction		23,152,544.55		
Withholding Taxes Due to B.I.R		1,411,429.09		
NULGE Deduction		2,621,914.22		
MHWU Deductions		489,903.65		
Monthly Repayments By Staff of LG				209,014,359.60
Loan Recovery (UBA)		15,098,362.45		
Personnel Advances Deduction		27,544,800.00		
NULGE Loan Deduction				3,813,103.59
Refund of Unclaimed Salaries		1,982,659.38		
ALGON Dues		3,784,793.16		
NUT Deduction				2,721,220.12
ENDWELL Deduction				7,848,000.00
National Housing Fund Deduction		1,991,757.30		1,505,571.12
AOPSHON				38,000.00
Total		157,466,491.42		232,286,607.27
Note 7 - Net Cash From Investing Activities by Location				

Samban Ward		64,477,484.89		47,130,165.72
Dura/Bitara Ward				10,116,194.66
Fada Ward				3,041,958.64
Fai Ward		53,212,406.48		105,812,325.64
Nok Ward		259048046.4		72690632.56
Sab-Zuro Ward		8630849		33537184.28
Chori Ward		103594663.9		10625421.52
Daddu Ward		32319937.98		58293737.21
Nduyah Ward		7847336.95		14357258.5
Sabchem Ward		7404013.23		9757218.74
Total		536534738.8		365362097.5
Note 8 - Closing Balance				

First Bank - Subvention (Main A/C)		874326.93		163086775.3
Sub Total: Cash and Bank		874326.93		163086775.3
Total Consolidated Cash & Bank Balances		874326.93		163086775.3

JABA LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	874,326.93	163,086,775.34
Sub Total		874,326.93	163,086,775.34
Investments and Other Assets			

Investments	9	10,513,066.33	10,513,066.33
Sub Total		10,513,066.33	10,513,066.33
Total Assets		11,387,393.26	173,599,841.67
Public Funds:			

Consolidated Revenue Fund	11	874,326.93	163,086,775.34
Capital Development Fund	12		
Other Funds		10,513,066.33	10,513,066.33
Sub - Total: Public Funds		11,387,393.26	173,599,841.67
LIABILITIES:			

Liability Over Assets			
Public Funds + Liabilities		11,387,393.26	173,599,841.67
Note 8 - Treasuries and Banks			

First Bank - Subvention (Main A/C)		874,326.93	163,086,775.34
Total		874,326.93	163,086,775.34
Note 9 - Investments			

Ikara Food Processing Co.		333,333.00	333,333.00
Kachia Ginger Co.		130,000.00	130,000.00
Kwoi Soya Milk Co.		75,000.00	75,000.00
Urban Development Bank		500,000.00	500,000.00
Hamda Community Bank		250,000.00	250,000.00
Jema'a Bakery Kafanchan		149,333.33	149,333.33

Nigeria Universal Bank Ltd		1,000,000.00		1,000,000.00
Afribank Plc		75,400.00		75,400.00
Unity Bank Plc		2,052,917.70		2,052,917.70
First Inland Bank Plc		5,947,082.30		5,947,082.30
Total		10,513,066.33		10,513,066.33
Note 10 - Advances				
Note 11 - Consolidated Revenue Fund				
Add/(Less) Net Recurrent Surplus/(Deficit)		162,212,448.41		162,579,721.76
Closing Balance		874,326.93		163,086,775.34
Note 12 - Capital Development Fund				
Opening Balance		139,053,101.76		18,061,468.70
Add/(Less) Net Recurrent Surplus/(Deficit)		124,053,594.99		120,991,633.06
Closing Balance		-14999506.77		-139053101.8
Note 12 - Capital Development Fund				



JABA LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		507,053.58	163,086,775.34		110,157,064.00	52,929,711.34		
Add: Recurrent Receipts:								
Statutory Allocation		1,478,383,008.40	1,429,622,688.35	1,639,751,410.00	1,639,751,410.00	210,128,721.65		
Share of VAT		289,982,048.83	201,066,259.85	450,077,209.00	450,077,209.00	249,010,949.15		
Excess Crude		10,656,910.48						
NNPC Refunds		2,557,658.51	5,835,088.07			5,835,088.07		
Refund from Paris Club		155,645,575.20						
10% Allocation from State				60,059,033.00	60,059,033.00	60,059,033.00		
Exchange Rate Difference		15,942,068.11	2,221,147.01			2,221,147.01		
Solid Minerals			1,854,351.87			1,854,351.87		
Share of Forex Equalization		33,616,077.57	27,763,780.17			27,763,780.17		
Share of Excess Bank Charges Recovery		3,609,879.85	3,403,933.63			3,403,933.63		
Share of Goods and Value Consideration			11,722,601.52			11,722,601.52		
Sub Total: Statutory Allocation		1,990,393,226.95	1,683,489,850.47	2,149,887,652.00	2,149,887,652.00	466,397,801.53		
Licenses	16	196,250.00						
Rates	17			5,750,000.00	5,750,000.00	5,750,000.00		
Fees	18	315,000.00		9,700,000.00	9,700,000.00	9,700,000.00		
Earnings	21			2,550,000.00	2,550,000.00	2,550,000.00		
Repayments	24		165,867.47			165,867.47		
Sub-Total: Independent Revenue		511,250.00	165,867.47	18,000,000.00	18,000,000.00	17,834,132.53		
Below The Line Receipts	29	232,286,607.27	157,466,491.42			157,466,491.42		
Total Recurrent Receipts		2,223,191,084.22	1,841,122,209.36	2,167,887,652.00	2,167,887,652.00	326,765,442.64		
Total Funds Available		2,223,698,137.80	2,004,208,984.70	2,167,887,652.00	2,278,044,716.00	273,835,731.30		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	737,577,420.57	613,403,190.68	569,672,166.00	613,568,800.00	165,609.32	598,155,773.00	628,063,562.00
Social Benefits		124,166,708.51	108,195,946.35	30,757,360.00	97,017,790.00	11,178,156.35	31,522,800.00	32,757,360.00
Service wide vote		8,196,000.00		5,800,000.00	5,800,000.00	5,800,000.00	8,750,000.00	8,750,000.00
Overhead Cost	31	593,022,528.64	587,734,290.52	590,458,988.00	590,458,988.00	2,724,697.48	403,427,322.00	403,427,322.00
BTL Payments	32	232,286,607.27	157,466,491.42			157,466,491.42		
Total Recurrent Payments		1,695,249,264.99	1,466,799,918.97	1,196,688,514.00	1,306,845,578.00	159,954,340.97	1,041,855,895.00	1,072,998,244.00
Net Recurrent Funds before Transfers		528,448,872.81	537,409,065.73	971,199,138.00	971,199,138.00	433,790,072.27	1,041,855,895.00	1,072,998,244.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20	757,288,405.00	833,045,905.00
Total Appropriations/Transfers		365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20	757,288,405.00	833,045,905.00
Closing Balance		163,086,775.34	874,326.93			874,326.93	1,799,144,300.00	1,906,044,149.00
Note 16 - Licenses								

Motor Cycle License		196,250.00						
Total		196,250.00						



Note 17 - Rates							

Shops and Kiosk Rates				3,750,000.00	3,750,000.00	3,750,000.00	
Land use Charges (Private and Commercial Property)				2,000,000.00	2,000,000.00	2,000,000.00	
Total				5,750,000.00	5,750,000.00	5,750,000.00	
Note 18 - Fees							

Marriage/Divorce Fees				3,000,000.00	3,000,000.00	3,000,000.00	
Birth/Death Registration Fees		315,000.00					
Native Liquor Fees				1,500,000.00	1,500,000.00	1,500,000.00	
Slaughter Slab Fees				750,000.00	750,000.00	750,000.00	
Merriment & Road Closure Levi/Fees				385,000.00	385,000.00	385,000.00	
Other Levies and Fees				4,065,000.00	4,065,000.00	4,065,000.00	
Total		315,000.00		9,700,000.00	9,700,000.00	9,700,000.00	
Note 19 - Fines							

Note 20 - Sales							

Note 21 - Earnings							

Earning from Market				2,000,000.00	2,000,000.00	2,000,000.00	
Earning from Motor Park				550,000.00	550,000.00	550,000.00	
Total				2,550,000.00	2,550,000.00	2,550,000.00	
Note 22 - Rent on Government Property							

Note 23 - Rent on Government Lands							

Note 25 - Investment Income							

Note 26 - Interest							

Note 27 - Miscellaneous							

Note 29 - BTL Receipts							

Withholding Taxes due to FIRS			10,634,367.33			10,634,367.33	
VAT due to FIRS			13,916,017.38			13,916,017.38	
PAYE Taxes due to State Board of Internal Revenue		7,346,352.84	36,593,632.79			36,593,632.79	



Deposits			18,228,701.16			18,228,701.16		
Monthly Net Total Salary Control Accounts			15,608.96			15,608.96		
SIGMA Pension Deduction			23,152,544.55			23,152,544.55		
Withholding Tax Due to B.I.R.			1,411,429.09			1,411,429.09		
NULGE Deductions			2,621,914.22			2,621,914.22		
MHWU Deductions			489,903.65			489,903.65		
Monthly Repayments by Staff of L.G		209,014,359.60						
Loan Recovery (UBA)			15,098,362.45			15,098,362.45		
Personnel Advances Deduction			27,544,800.00			27,544,800.00		
NULGE Loan Deduction		3,813,103.59						
Refund of Unclaimed Salaries			1,982,659.38			1,982,659.38		
ALGON Dues			3,784,793.16			3,784,793.16		
NUT Deduction		2,721,220.12						
NUTENDWEL Deduction		7,848,000.00						
National Housing Fund Deduction		1,505,571.12	1,991,757.30			1,991,757.30		
AOPSHON		38,000.00						
Total		232,286,607.27	157,466,491.42			157,466,491.42		
Note 30 - Salaries Wages & Allowances								

Dept of Admin and Finance		274,579,753.61	254,439,052.37	210,561,220.00	254,457,854.00	18,801.63	221,089,281.00	232,143,745.00
Department of Health		150,040,000.00	125,448,524.05	125,524,330.00	125,524,330.00	75,805.95	131,800,546.00	138,390,573.00
Contribution to Primary Education		312,957,666.96	233,515,614.26	233,586,616.00	233,586,616.00	71,001.74	245,265,946.00	257,529,244.00
Total		737,577,420.57	613,403,190.68	569,672,166.00	613,568,800.00	165,609.32	598,155,773.00	628,063,562.00
Note 31 - Overhead Cost								

Dept of Admin and Finance		435,456,528.25	386,864,202.69	388,127,136.00	388,127,136.00	1,262,933.31	249,199,636.00	249,199,636.00
Department of Agriculture & Natural Resources		17,583,200.00	31,565,000.00	31,802,500.00	31,802,500.00	237,500.00	24,468,000.00	24,468,000.00
Department of Works and Infrastructure		22,700,000.00	88,168,810.00	88,607,000.00	88,607,000.00	438,190.00	37,247,000.00	37,247,000.00
Department of Education		73,669,000.00	35,763,034.04	36,131,000.00	36,131,000.00	367,965.96	23,235,000.00	23,235,000.00
Department of Health		43,613,800.39	45,373,243.79	45,791,352.00	45,791,352.00	418,108.21	69,277,686.00	69,277,686.00
Total		593,022,528.64	587,734,290.52	590,458,988.00	590,458,988.00	2,724,697.48	403,427,322.00	403,427,322.00
Note 32 - BTL Payments								

Withholding Taxes due to FIRS			10,634,367.33			10,634,367.33		
Vat due to FIRS			13,916,017.38			13,916,017.38		
PAYE Taxes due to State Board of Internal Revenue		7,346,352.84	36,593,632.79			36,593,632.79		
Deposits			18,228,701.16			18,228,701.16		
Monthly Net Total Salary Control Accounts			15,608.96			15,608.96		
SIGMA Pension Deduction			23,152,544.55			23,152,544.55		
Withholding Taxes Due to B.I.R			1,411,429.09			1,411,429.09		
NULGE Deduction			2,621,914.22			2,621,914.22		

MHWU Deductions			489,903.65			489,903.65		
Monthly Repayments By Staff of LG		209,014,359.60						
Loan Recovery (UBA)			15,098,362.45			15,098,362.45		
Personnel Advances Deduction			27,544,800.00			27,544,800.00		
NULGE Loan Deduction		3813103.59						
Refund of Unclaimed Salaries			1982659.38			-1982659.38		
ALGON Dues			3784793.16			-3784793.16		
NUT Deduction		2721220.12						
ENDWELL Deduction		7848000						
National Housing Fund Deduction		1505571.12	1991757.3			-1991757.3		
AOPSHON		38000						
Total		232286607.3	157466491.4			-157466491.4		



JABA LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				19,202,916.00	241,105,921.00	241,105,921.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20	757,288,405.00	833,045,905.00
Sub Total: Capital Receipts		365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20	757,288,405.00	833,045,905.00
Total Capital Funds Available		365,362,097.47	536,534,738.80	990,402,054.00	1,212,305,059.00	675,770,320.20	757,288,405.00	833,045,905.00
Less: Capital Expenditure								
General Public Services	37	69,923,942.66	86,672,530.13	214,702,054.00	280,962,483.00	194,289,952.87	292,500,000.00	368,257,500.00
Economic Affairs	38	175,189,545.12	249,209,943.00	271,500,000.00	405,142,576.00	155,932,633.00	146,950,000.00	146,950,000.00
Housing and Community Development	40	70,605,587.28	122,425,512.89	228,000,000.00	228,000,000.00	105,574,487.11	58,650,000.00	58,650,000.00
Health	41	12,315,135.46	46,163,488.35	165,200,000.00	165,200,000.00	119,036,511.65	111,400,000.00	111,400,000.00
Education	43	37,327,886.95	32,063,264.43	111,000,000.00	133,000,000.00	100,936,735.57	147,788,405.00	147,788,405.00
Total Capital Expenditure		365,362,097.47	536,534,738.80	990,402,054.00	1,212,305,059.00	675,770,320.20	757,288,405.00	833,045,905.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs		69,923,942.66	62,434,595.40	168,452,054.00	234,712,483.00	172,277,887.60	210,250,000.00	210,407,500.00
70133 - Other General Services			24,237,934.73	46,250,000.00	46,250,000.00	22,012,065.27	82,250,000.00	157,850,000.00
Total		69,923,942.66	86,672,530.13	214,702,054.00	280,962,483.00	194,289,952.87	292,500,000.00	368,257,500.00
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs				4,000,000.00	4,000,000.00	4,000,000.00		
70421 - Agriculture		7,907,440.00		14,000,000.00	14,000,000.00	14,000,000.00	17,350,000.00	17,350,000.00
70435 - Electricity		37,207,005.94	85,000,000.00	118,500,000.00	128,500,000.00	43,500,000.00	109,200,000.00	109,200,000.00
70443 - Construction		119,235,506.18	149,209,943.00	135,000,000.00	237,000,000.00	87,790,057.00	20,400,000.00	20,400,000.00
70451 - Road Transport		10,839,593.00	15,000,000.00		21,642,576.00	6,642,576.00		
Total		175,189,545.12	249,209,943.00	271,500,000.00	405,142,576.00	155,932,633.00	146,950,000.00	146,950,000.00
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		70,605,587.28	122,425,512.89	228,000,000.00	228,000,000.00	105,574,487.11	58,650,000.00	58,650,000.00
Total		70,605,587.28	122,425,512.89	228,000,000.00	228,000,000.00	105,574,487.11	58,650,000.00	58,650,000.00

Note 41 - Health								

70740 - Public Health Services		12,315,135.46	46,163,488.35	165,200,000.00	165,200,000.00	119,036,511.65	111,400,000.00	111,400,000.00
Total		12,315,135.46	46,163,488.35	165,200,000.00	165,200,000.00	119,036,511.65	111,400,000.00	111,400,000.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		37,327,886.95	32,063,264.43	111,000,000.00	133,000,000.00	100,936,735.57	147,788,405.00	147,788,405.00
Total		37,327,886.95	32,063,264.43	111,000,000.00	133,000,000.00	100,936,735.57	147,788,405.00	147,788,405.00
Note 44 - Social Protection								



JABA LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								

25001001/11010001	Statutory Allocation	1,478,383,008.40	1,429,622,688.35	1,639,751,410.00	1,639,751,410.00	210,128,721.65		
25001001/11010002	Share of VAT	289,982,048.83	201,066,259.85	450,077,209.00	450,077,209.00	249,010,949.15		
25001001/11010003	Excess Crude	10,656,910.48						
25001001/11010006	NNPC Refunds	2,557,658.51	5,835,088.07			5,835,088.07		
25001001/11010009	Refund from Paris Club	155,645,575.20						
25001001/11010011	10% Allocation from State			60,059,033.00	60,059,033.00	60,059,033.00		
25001001/11010013	Exchange Rate Difference	15,942,068.11	2,221,147.01			2,221,147.01		
25001001/11000018	Solid Minerals		1,854,351.87			1,854,351.87		
20001001/11000019	Share of Forex Equalization	33,616,077.57	27,763,780.17			27,763,780.17		
25001001/110010020	Share of Excess Bank Charges Recovery	3,609,879.85	3,403,933.63			3,403,933.63		
25001001/11000021	Share of Goods and Value Consideration		11,722,601.52			11,722,601.52		
Total		1,990,393,226.95	1,683,489,850.47	2,149,887,652.00	2,149,887,652.00	466,397,801.53		
TAXES								
25001001 - Department of Admin & Finance								

25001001/12100005	Refunds		165,867.47			165,867.47		
Total			165,867.47			165,867.47		
LICENSES								
25001001 - Department of Admin & Finance								

25001001/12020003	Motor Cycle License	196,250.00						
Total		196,250.00						
RATES								
25001001 - Department of Admin & Finance								

25001001/12030006	Shops and Kiosk Rates			3,750,000.00	3,750,000.00	3,750,000.00		
25001001/12030007	Land use Charges (Private and Commercial Property)			2,000,000.00	2,000,000.00	2,000,000.00		
Total				5,750,000.00	5,750,000.00	5,750,000.00		
FEES								
25001001 - Department of Admin & Finance								

25001001/12040018	Marriage/Divorce Fees			3,000,000.00	3,000,000.00	3,000,000.00		
25001001/12040043	Birth/Death Registration Fees	315,000.00						
25001001/12040074	Native Liquor Fees			1,500,000.00	1,500,000.00	1,500,000.00		
25001001/12040099	Slaughter Slab Fees			750,000.00	750,000.00	750,000.00		
25001001/12040100	Merriment & Road Closure Levi/Fees			385,000.00	385,000.00	385,000.00		
25001001/12040104	Other Levies and Fees			4,065,000.00	4,065,000.00	4,065,000.00		
Total		315,000.00		9,700,000.00	9,700,000.00	9,700,000.00		



FINES								
25001001 - Department of Admin & Finance								

SALES								
25001001 - Department of Admin & Finance								

EARNINGS								
25001001 - Department of Admin & Finance								

25001001/12070012	Earning from Market			2,000,000.00	2,000,000.00	2,000,000.00		
25001001/12070013	Earning from Motor Park			550,000.00	550,000.00	550,000.00		
Total				2,550,000.00	2,550,000.00	2,550,000.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin & Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin & Finance								

REPAYMENTS								
25001001 - Department of Admin & Finance								

25001001/12100005	Refunds		165,867.47			165,867.47		
Total			165,867.47			165,867.47		
INVESTMENT INCOMES								
25001001 - Department of Admin & Finance								

INTEREST EARNED								
25001001 - Department of Admin & Finance								

MISCELLANEOUS								
25001001 - Department of Admin & Finance								

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin & Finance								

25001001/12150001	Withholding Taxes due to FIRS		10,634,367.33			10,634,367.33		
25001001/12150002	VAT due to FIRS		13,916,017.38			13,916,017.38		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	7,346,352.84	36,593,632.79			36,593,632.79		
25001001/12150005	Deposits		18,228,701.16			18,228,701.16		
25001001/12150007	Monthly Net Total Salary Control Accounts		15,608.96			15,608.96		
25001001/12150009	SIGMA Pension Deduction		23,152,544.55			23,152,544.55		

25001001/12150010	Withholding Tax Due to B.I.R.			1,411,429.09			1,411,429.09		
25001001/12150012	NULGE Deductions			2,621,914.22			2,621,914.22		
25001001/12150013	MHWU Deductions			489,903.65			489,903.65		
25001001/12150016	Monthly Repayments by Staff of L.G		209,014,359.60						
25001001/12150020	Loan Recovery (UBA)			15,098,362.45			15,098,362.45		
25001001/12150021	Personnel Advances Deduction			-27544800			27544800		
25001001/12150026	NULGE Loan Deduction		-3813103.59						
25001001/12150030	Refund of Unclaimed Salaries			-1982659.38			1982659.38		
25001001/12150031	ALGON Dues			-3784793.16			3784793.16		
25001001/12150032	NUT Deduction		-2721220.12						
25001001/12150034	NUTENDWEL Deduction		-7848000						
25001001/12150036	National Housing Fund Deduction		-1505571.12	-1991757.3			1991757.3		
25001001/12150039	AOPSHON		-38000						
Total			-232286607.3	-157466491.4			157466491.4		



JABA LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPT OF ADMIN & FIN								

25001001/21010101	Local Government Staff Salaries	274,579,753.61	254,439,052.37	210,561,220.00	254,457,854.00	18,801.63	221,089,281.00	232,143,745.00
Sub Total - Personnel Cost		274,579,753.61	254,439,052.37	210,561,220.00	254,457,854.00	18,801.63	221,089,281.00	232,143,745.00
25001001/22020102	Local Travel and Transport - Others	86,475,076.18	5,175,846.27	5,200,000.00	5,200,000.00	24,153.73	28,800,000.00	28,800,000.00
25001001/22020103	International Transport and Travels - Training	6,726,022.40	12,053,739.13	12,060,000.00	12,060,000.00	6,260.87	7,050,000.00	7,050,000.00
25001001/22020106	Duty tour Allowance-Civil Servant	49,114,000.00	19,595,000.00	19,620,000.00	19,620,000.00	25,000.00	44,404,000.00	44,404,000.00
25001001/22020301	Office Stationeries/Computer Consumables	1,420,000.00	1,486,000.00	1,500,000.00	1,500,000.00	14,000.00		
25001001/22020304	Magazines & Periodicals	1,880,000.00	143,478.26	180,000.00	180,000.00	36,521.74	180,000.00	180,000.00
25001001/22020305	Printing of Non Security Documents	5,736,000.00	6,079,528.59	6,090,000.00	6,090,000.00	10,471.41	6,090,000.00	6,090,000.00
25001001/22020306	Printing of Security Documents	3,210,500.00	988,000.00	1,000,000.00	1,000,000.00	12,000.00	4,000,000.00	4,000,000.00
25001001/22020311	Food Stuff / Catering Materials Supplies		970,000.00	1,000,000.00	1,000,000.00	30,000.00	1,000,000.00	1,000,000.00
25001001/22020312	Other Service Material	666,000.00	1,950,000.00	2,000,000.00	2,000,000.00	50,000.00		
25001001/22020314	Provision of Service Materials	1,640,000.00	2,960,000.00	3,000,000.00	3,000,000.00	40,000.00	3,000,000.00	3,000,000.00
25001001/22020402	Maintenance of Office Furniture	1,706,270.00						
25001001/22020404	Maintenance of Office / IT Equipments	900,000.00						
25001001/22020405	Maintenance of Plants & Generators	1,668,346.98						
25001001/22020406	Other maintenance Services	2,800,000.00						
25001001/22020416	Upkeep of Offices /Cleaning Services	5,730,000.00						
25001001/22020501	Local Training	12,818,000.00	9,480,465.90	9,500,000.00	9,500,000.00	19,534.10	2,500,000.00	2,500,000.00
25001001/22020503	Contribution to Training Fund	10,150,000.00	11,032,326.60	11,043,136.00	11,043,136.00	10,809.40	11,043,136.00	11,043,136.00
25001001/22020505	Professional Development and Other	6,920,000.00						
25001001/22020509	Engagement of LGA's IPSAS Budgeting Consultant		3,988,521.46	4,000,000.00	4,000,000.00	11,478.54	4,400,000.00	4,400,000.00
25001001/22020601	Support towards Security Enhancement		3,964,000.00	4,000,000.00	4,000,000.00	36,000.00		
25001001/22020603	Residential Rent	3,956,000.00	1,994,000.00	2,000,000.00	2,000,000.00	6,000.00	29,850,000.00	29,850,000.00
25001001/22020604	Security Vote (Including Operations)	27,972,000.00	9,450,000.00	9,500,000.00	9,500,000.00	50,000.00	3,000,000.00	3,000,000.00
25001001/22020605	Upkeep of Offices / Cleaning Services		8,752,000.00	8,810,000.00	8,810,000.00	58,000.00	4,810,000.00	4,810,000.00
25001001/22020606	Physical Security	12,836,000.00	87,794,000.00	87,850,000.00	87,850,000.00	56,000.00	2,500,000.00	2,500,000.00
25001001/22020611	5% Incentives for Revenue Officers	4,945,000.00						
25001001/22020701	Financial Consulting	8,166,400.00	4,980,000.00	5,000,000.00	5,000,000.00	20,000.00		
25001001/22020711	Automation of IPSAS Accounting Document	6,000,000.00						
25001001/22020712	Fixed Assets Register Valuation and Tagnation	4,800,000.00						
25001001/22020713	5% Incentives for Revenue Officers		1,600,000.00	1,660,000.00	1,660,000.00	60,000.00	1,020,000.00	1,020,000.00
25001001/22020801	Motor Vehicle Fuel Cost	1,000,000.00						
25001001/22020803	Plant /Generator Fuel Cost	1,108,000.00						
25001001/22020901	1% Administrative Charges	598,246.71	1,508,345.67	1,520,000.00	1,520,000.00	11,654.33	1,200,000.00	1,200,000.00
25001001/22020902	Insurance Premium	4,800,000.00	4,950,000.00	5,000,000.00	5,000,000.00	50,000.00	1,080,000.00	1,080,000.00
25001001/22020904	Other CRF Bank Charges	2,500,000.00	1,859,215.26	1,880,000.00	1,880,000.00	20,784.74	1,080,000.00	1,080,000.00

25001001/22021001	Refreshment & Meals	47,640,000.00	14,421,000.00	14,452,000.00	14,452,000.00	31,000.00	5,000,000.00	5,000,000.00
25001001/22021002	Honorarium & Sitting Allowance	21,310,000.00	15,825,000.00	15,856,000.00	15,856,000.00	31,000.00	2,880,000.00	2,880,000.00
25001001/22021003	Publicity & Advertisements		6,982,478.26	7,000,000.00	7,000,000.00	17,521.74	12,300,000.00	12,300,000.00
25001001/22021006	Postages & Courier Services		350,000.00	400,000.00	400,000.00	50,000.00	400,000.00	400,000.00
25001001/22021007	Welfare Packages	3,774,700.00	6,696,000.00	6,750,000.00	6,750,000.00	54,000.00	3,000,000.00	3,000,000.00
25001001/22021011	Recruitment Exercise	600,000.00						
25001001/22021013	Promotion	950,000.00	1,950,000.00	2,000,000.00	2,000,000.00	50,000.00	1,750,000.00	1,750,000.00
25001001/22021014	Annual Budget Expenses and Administration	5,556,000.00	7,850,000.00	7,862,000.00	7,862,000.00	12,000.00	6,000.00	6,000.00
25001001/22021021	Local Cultural Festival		8,431,000.00	8,450,000.00	8,450,000.00	19,000.00	2,000,000.00	2,000,000.00
25001001/22021024	Formation and Development of Cooperative	1,000,000.00	968,000.00	1,000,000.00	1,000,000.00	32,000.00	1,500,000.00	1,500,000.00
25001001/22021030	Due process activities	1,876,000.00	2,964,731.78	3,000,000.00	3,000,000.00	35,268.22	3,392,500.00	3,392,500.00
25001001/22021031	Promotion (Service Wide)		1,950,000.00	2,000,000.00	2,000,000.00	50,000.00		
25001001/22021034	Elected/Appointed Officials Remuneration Package	21,937,965.98	66,667,873.33	66,700,000.00	66,700,000.00	32,126.67		
25001001/22021035	Logistics for General Election	17,350,000.00	26,950,000.00	27,000,000.00	27,000,000.00	50,000.00	25,000,000.00	25,000,000.00
25001001/22021040	Final Accounts and Budget Preparation Expenses	1,950,000.00	3,970,000.00	4,000,000.00	4,000,000.00	30,000.00	7,944,000.00	7,944,000.00
25001001/22021056	Trade Fair Exhibition and Show		3,778,000.00	3,800,000.00	3,800,000.00	22,000.00	720,000.00	720,000.00
25001001/22021067	Poverty Alleviation	4,950,000.00						
25001001/22021068	Monitoring and Evaluation		3,910,000.00	3,944,000.00	3,944,000.00	34,000.00	16,800,000.00	16,800,000.00
25001001/22021071	Remuneration of Traditional and Title Holders	1,950,000.00	2,490,000.00	2,500,000.00	2,500,000.00	10,000.00	1,500,000.00	1,500,000.00
25001001/22021076	Retirement Bond Redemption Fund	16,030,000.00						
25001001/22021077	Local Government Reforms	4,790,000.00	1,980,000.00	2,000,000.00	2,000,000.00	20,000.00	5,000,000.00	5,000,000.00
25001001/22021079	Mobilization/Advocacy	3,550,000.00						
25001001/22040109	Grant To Communities/NGOs	2,000,000.00	5,975,652.18	6,000,000.00	6,000,000.00	24,347.82	3,000,000.00	3,000,000.00
Sub Total Overhead Cost		435,456,528.25	386,864,202.69	388,127,136.00	388,127,136.00	1,262,933.31	249,199,636.00	249,199,636.00
Total Recurrent Expenditure		710,036,281.86	641,303,255.06	598,688,356.00	642,584,990.00	1,281,734.94	470,288,917.00	481,343,381.00
15001001 - DEPT. OF AGRIC & NATURAL RESOURCE								

15001001/22020105	Fertilizer Transportation and Handling Charges	990,000.00						
15001001/22020316	Purchase of Veterinary Drugs / Vaccines	1,050,000.00	3,770,000.00	3,800,000.00	3,800,000.00	30,000.00	800,000.00	800,000.00
15001001/22020317	Purchase of Agro Chemicals	820,000.00						
15001001/22020318	Control of Keeping Animals	700,000.00						
15001001/22020605	Cleaning & Fumigation Services	1,086,000.00	11,065,000.00	11,090,000.00	11,090,000.00	25,000.00	20,368,000.00	20,368,000.00
15001001/22020609	Bush Clearing along High ways	2,950,000.00						
15001001/22021029	FADAMA III and UNDP	1,950,000.00	1,280,000.00	1,300,000.00	1,300,000.00	20,000.00	500,000.00	500,000.00
15001001/22021055	Tree Planting Campaign	1,845,000.00	1,350,000.00	1,392,500.00	1,392,500.00	42,500.00	500,000.00	500,000.00
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows	4,950,000.00	9,950,000.00	10,000,000.00	10,000,000.00	50,000.00		
15001001/22021057	Control of Animal Diseases		700,000.00	720,000.00	720,000.00	20,000.00	1,300,000.00	1,300,000.00
15001001/22021063	Promotion of Agric Prod. Preserva. packaging & Procesg/Back	292,200.00	3,450,000.00	3,500,000.00	3,500,000.00	50,000.00	1,000,000.00	1,000,000.00
15001001/22021065	Allowance for Tractor Operator Gardeners and Casual Security	950,000.00						
Sub Total Overhead Cost		17,583,200.00	31,565,000.00	31,802,500.00	31,802,500.00	237,500.00	24,468,000.00	24,468,000.00
Total Recurrent Expenditure		17,583,200.00	31,565,000.00	31,802,500.00	31,802,500.00	237,500.00	24,468,000.00	24,468,000.00
20001001 - DEPARTMENT OF FINANCE								





34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE								

34001001/22020201	Electricity Charges	2,544,000.00	2,380,000.00	2,400,000.00	2,400,000.00	20,000.00	2,400,000.00	2,400,000.00
34001001/22020205	Settlement of Water Bill	10,602,000.00	1,779,810.00	1,800,000.00	1,800,000.00	20,190.00	1,800,000.00	1,800,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	3,660,000.00	4,339,000.00	4,375,000.00	4,375,000.00	36,000.00	4,375,000.00	4,375,000.00
34001001/22020402	Maintenance of Office Furniture		1,782,000.00	1,820,000.00	1,820,000.00	38,000.00	1,820,000.00	1,820,000.00
34001001/22020403	Maintenance of Office Building Residential Qtrs	2,250,000.00	1,350,000.00	1,400,000.00	1,400,000.00	50,000.00	2,400,000.00	2,400,000.00
34001001/22020404	Maintenance of Office / IT Equipments		980,000.00	1,000,000.00	1,000,000.00	20,000.00	1,000,000.00	1,000,000.00
34001001/22020405	Maintenance of Plants & Generators		1,730,000.00	1,752,000.00	1,752,000.00	22,000.00	1,752,000.00	1,752,000.00
34001001/22020406	Other maintenance Services		1,850,000.00	1,900,000.00	1,900,000.00	50,000.00	5,900,000.00	5,900,000.00
34001001/22020412	Maintenance of Markets/Public Places	1,844,000.00	6,980,000.00	7,000,000.00	7,000,000.00	20,000.00	2,000,000.00	2,000,000.00
34001001/22020416	Maintenance of Drainage & Culverts	1,800,000.00	59,950,000.00	60,000,000.00	60,000,000.00	50,000.00		
34001001/22020714	Sanitation Hygiene and Water Supply Programme		2,950,000.00	3,000,000.00	3,000,000.00	50,000.00	4,800,000.00	4,800,000.00
34001001/22020801	Motor Vehicle Fuel Cost		1,048,000.00	1,080,000.00	1,080,000.00	32,000.00	9,000,000.00	9,000,000.00
34001001/22020803	Plant /Generator Fuel Cost		1,050,000.00	1,080,000.00	1,080,000.00	30,000.00		
Sub Total Overhead Cost		22,700,000.00	88,168,810.00	88,607,000.00	88,607,000.00	438,190.00	37,247,000.00	37,247,000.00
Total Recurrent Expenditure		22,700,000.00	88,168,810.00	88,607,000.00	88,607,000.00	438,190.00	37,247,000.00	37,247,000.00
38001001 - DEPT OF PLANNING RESEARCH & STAT.								

17001001 - DEPT OF EDUCATION & SOCIAL WELFARE								

17001001/22020205	Water Rates	2,800,000.00						
17001001/22020310	Teaching aids/ Instruction Materials	4,390,000.00	1,697,000.00	1,725,000.00	1,725,000.00	28,000.00	4,725,000.00	4,725,000.00
17001001/22020312	Other Service Materials	4,801,000.00						
17001001/22020504	Mass Literacy/Formal Adult Education	2,350,000.00	1,961,034.04	2,000,000.00	2,000,000.00	38,965.96		
17001001/22021003	Publicity Advert & Briefing	2,858,000.00						
17001001/22021006	Postages & Courier Services	19,800,000.00						
17001001/22021009	Sporting Activities	9,748,000.00	9,975,000.00	10,006,000.00	10,006,000.00	31,000.00	3,336,000.00	3,336,000.00
17001001/22021018	Women and Youth Empowerment programme		6,990,000.00	7,000,000.00	7,000,000.00	10,000.00	5,862,000.00	5,862,000.00
17001001/22021021	Local Cultural Festival	8,450,000.00						
17001001/22021025	Supplementary Support to NYSC	6,219,000.00	2,940,000.00	3,000,000.00	3,000,000.00	60,000.00	2,160,000.00	2,160,000.00
17001001/22021030	Mobilization/ Advocacy	5,635,000.00	5,450,000.00	5,500,000.00	5,500,000.00	50,000.00		
17001001/22021031	Allowance/Rehabilitation of Person with Disability		1,470,000.00	1,500,000.00	1,500,000.00	30,000.00		
17001001/22021047	Primary Education - Overhead	2,460,000.00	2,350,000.00	2,400,000.00	2,400,000.00	50,000.00	1,152,000.00	1,152,000.00
17001001/22021048	Youth Summit	4,158,000.00						
17001001/22021066	Repatriation of Foster And Destitutea		980,000.00	1,000,000.00	1,000,000.00	20,000.00	1,000,000.00	1,000,000.00
17001001/22021067	Poverty Alleviation		1,950,000.00	2,000,000.00	2,000,000.00	50,000.00	5,000,000.00	5,000,000.00
Sub Total Overhead Cost		73,669,000.00	35,763,034.04	36,131,000.00	36,131,000.00	367,965.96	23,235,000.00	23,235,000.00
Total Recurrent Expenditure		73,669,000.00	35,763,034.04	36,131,000.00	36,131,000.00	367,965.96	23,235,000.00	23,235,000.00
21001001 - DEPARTMENT OF HEALTH								

21001001/21010101	60% Contribution to PHC Staff	150,040,000.00	125,448,524.05	125,524,330.00	125,524,330.00	75,805.95	131,800,546.00	138,390,573.00
Sub Total - Personnel Cost		150,040,000.00	125,448,524.05	125,524,330.00	125,524,330.00	75,805.95	131,800,546.00	138,390,573.00



21001001/22020307	Drugs & Medical Supplies		9,815,647.00	3,970,000.00	4,000,000.00	4,000,000.00	30,000.00	10,000,000.00	10,000,000.00
21001001/22020708	Medical Consulting		3,450,000.00	3,170,000.00	3,200,000.00	3,200,000.00	30,000.00		
21001001/22021004	Medical Expenses		2,028,800.00	4,295,650.00	4,336,000.00	4,336,000.00	40,350.00	13,856,000.00	13,856,000.00
21001001/22021022	Integ. Maternal Neonatal & Child Health/Free MCH Services		340,000.00	470,000.00	500,000.00	500,000.00	30,000.00		
21001001/22021027	IPDS		8,841,294.00	8,907,246.00	8,976,000.00	8,976,000.00	68,754.00	8,976,000.00	8,976,000.00
21001001/22021031	Allowance/Rehabilitation of Person with Disability		800,000.00						
21001001/22021041	Emergency Relief Materials/ Preparedness & Response to Epide		5,930,000.00	5,970,347.79	6,000,000.00	6,000,000.00	29,652.21	6,000,000.00	6,000,000.00
21001001/22021050	Rehabilitation of People with Disability		1,412,485.11						
21001001/22021052	Sustenance of PHC Services		2,201,000.00	4,250,000.00	4,300,000.00	4,300,000.00	50,000.00	2,300,000.00	2,300,000.00
21001001/22021054	Community Management of Acute Malnutrition		5,930,000.00	2,950,000.00	3,000,000.00	3,000,000.00	50,000.00	6,200,000.00	6,200,000.00
21001001/22021074	Overhead Cost payment to Hospitals			5,390,000.00	5,404,352.00	5,404,352.00	14,352.00	19,070,686.00	19,070,686.00
21001001/22021080	Infant and Young Child feeding (IYCF)		2,864,574.28	6,000,000.00	6,075,000.00	6,075,000.00	75,000.00	2,875,000.00	2,875,000.00
Sub Total Overhead Cost			43,613,800.39	45,373,243.79	45,791,352.00	45,791,352.00	418,108.21	69,277,686.00	69,277,686.00
Total Recurrent Expenditure			193,653,800.39	170,821,767.84	171,315,682.00	171,315,682.00	493,914.16	201,078,232.00	207,668,259.00
51001001 - TRADITIONAL OFFICE									

MANDATORY DEDUCTIONS									

17001001/21000000	Primary Teachers' Salaries		312,957,666.96	233,515,614.26	233,586,616.00	233,586,616.00	71,001.74	245,265,946.00	257,529,244.00
Total			312,957,666.96	233,515,614.26	233,586,616.00	233,586,616.00	71,001.74	245,265,946.00	257,529,244.00
SOCIAL BENEFITS									

DEPARTMENT OF ADMIN & FINANCE									

25001001/22010101	Gratuity			43,482,429.17			43,482,429.17		
25001001/22010102	Contribution of Pension Fund		117,837,841.43	24,543,498.17		33,130,215.00	8,586,716.83		
25001001/22010105	Pension Sinking Funds		6,328,867.08	40,170,019.01	30,757,360.00	63,887,575.00	23,717,555.99	31,522,800.00	32,757,360.00
Total			124,166,708.51	108,195,946.35	30,757,360.00	97,017,790.00	11,178,156.35	31,522,800.00	32,757,360.00
DEAPARTMENT OF ADMIN AND FINANCE									

JABA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010101 Transfer from CRF to CDF		365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20	757,288,405.00	833,045,905.00
Total		365,362,097.47	536,534,738.80	971,199,138.00	971,199,138.00	434,664,399.20	757,288,405.00	833,045,905.00
OTHER CAPITAL RECEIPTS								

MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		501,756,840.89	365,362,097.47	848,055,833.00	917,958,838.00	552,596,740.53	75,317,201.00	

JABA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/23020102/13000002	Construction of Legislative Chamber at Kwoi.			7,952,054.00	7,952,054.00	7,952,054.00	44,000,000.00	44000000
25001001/23010112/13000006	Renovation/furnishing of LG secretariat kwoi		32,319,937.98	75,000,000.00	75,000,000.00	42,680,062.02	15,000,000.00	15000000
25001001/23010105/13000007	Purchase of Motor Vehicles	24,676,194.32		20,000,000.00	20,000,000.00	20,000,000.00	12,600,000.00	12600000
25001001/23010112/13000009	Purchase of Office Furniture and Fittings	8,656,591.70	16,800,000.00	30,000,000.00	96,260,429.00	79,460,429.00	15,000,000.00	15000000
25001001/23030121/13000011	Rehabilitation/fencing/furnishing of office at secretariat	19,875,731.93						
25001001/23020124/13000013	Construction of stall shops at new market kwoi and Tsakiya M	7,315,424.71						
25001001/23030121/13000014	Rehabilitation/fencing of police station at kwoi		886,891.74	1,000,000.00	1,000,000.00	113,108.26	10,500,000.00	10500000
25001001/23020118/13000015	Construction of disable centre at kwoi						12,600,000.00	12600000
25001001/23010102/13000016	Provision of landscaping and beautification at LG secretariat		982,034.57	3,000,000.00	3,000,000.00	2,017,965.43	6,300,000.00	6300000
25001001/23050102/13000017	Establishment of data bank			3,000,000.00	3,000,000.00	3,000,000.00	21,500,000.00	21500000
25001001/23050101/13000019	Contribution/Assistance to community projects	5,000,000.00	6,945,731.11	10,000,000.00	10,000,000.00	3,054,268.89	12,600,000.00	12600000
25001001/23050101/13000024	SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00	3,150,000.00	3307500
25001001/23050102/13000025	Provision of internet connectivity & website design			7,500,000.00	7,500,000.00	7,500,000.00	30,000,000.00	30000000
25001001/23020118/13000026	Completion of Renovation of Women Multi-Purpose Centre Kwoi						12,600,000.00	12600000
25001001/23010123/13000027	Provision of mini fire service station	1,000,000.00						
25001001/23010119/13000028	Provision for Solar Home System		10,183,061.58	12,750,000.00	12,750,000.00	2,566,938.42		
25001001/23010119/13000029	Purchase and Installation of Solar Inverter @ LG Secretariat		6,858,351.41	9,000,000.00	9,000,000.00	2,141,648.59	4,500,000.00	4500000
25001001/23010123/13000030	Purchase of Fire fighter truck						10,800,000.00	10800000
25001001/23050102/13000031	Purchase of Information Gadgets		696,521.74	1,000,000.00	1,000,000.00	303,478.26	18,900,000.00	94500000
25001001/23010119/13000032	Purchase of Lighting Equipment		500,000.00	2,500,000.00	2,500,000.00	2,000,000.00	11,000,000.00	11000000
25001001/23010104/13000033	Purchase of Motorcycles for security agencies		1,500,000.00	8,000,000.00	8,000,000.00	6,500,000.00	4,050,000.00	4050000
25001001/23010101/13000034	Purchase / Acquisition Of Land		1,500,000.00	8,000,000.00	8,000,000.00	6,500,000.00	22,500,000.00	22500000
25001001/23020118/13000035	Provision of facilities for Security Agencies		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00	10,500,000.00	10500000
Total		66,523,942.66	82,172,530.13	206,702,054.00	272,962,483.00	190,789,952.87	278,100,000.00	353857500
15001001 - AGRIC AND NATURAL RESOURCES DEPT.								

15001001/23040101/01000006	Establishment of Tree Nursery			2,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00	1000000
15001001/23020113/01000008	Completion of fertilizer store at secretariat	7,907,440.00		2,000,000.00	2,000,000.00	2,000,000.00	6,000,000.00	6000000
15001001/23010127/01000022	Purchase of Farming Inputs			10,000,000.00	10,000,000.00	10,000,000.00	4,050,000.00	4050000
15001001/23020118/13000001	Construction of Abattoir/slaughter slap at Kwoi and Daddu						6,300,000.00	6300000
15001001/23050101/13000004	Demarcating of cattle route			4,000,000.00	4,000,000.00	4,000,000.00		
Total		7,907,440.00		18,000,000.00	18,000,000.00	18,000,000.00	17,350,000.00	17350000



20001001 - FINANCE & SUPPLY								

34001001 - WORKS AND INFRASTRUCTURE								

34001001/23020105/10000002	Construction of boreholes at Various Locations	89,737,699.78	53,212,406.48	20,000,000.00	74,000,000.00	20,787,593.52	350,000.00	350000
34001001/23030104/10000006	Rehabilitation & Repairs of Bore Hole		5,200,000.00	7,000,000.00	7,000,000.00	1,800,000.00	13,500,000.00	13500000
34001001/23030101/13000004	Rehabilitation of Local Government staff Quarters Kwoi		1,098,943.00	5,000,000.00	5,000,000.00	3,901,057.00	6,300,000.00	6300000
34001001/23020124/13000011	Construction of landscaping at kwoi new market	2,891,007.18						
34001001/23010101/13000015	Acquisition of Land & Design for Motor Parks & Markets		8,630,849.00	10,000,000.00	10,000,000.00	1,369,151.00	4,000,000.00	4000000
34001001/23020124/13000016	Compl of Market Stalls @ Daddu Market		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00	10,000,000.00	10000000
34001001/23050101/13000017	Land Compensation General	3,566,050.44						
34001001/23020118/13000020	Fencing of L.G Secretariat Kwoi						6,300,000.00	6300000
34001001/23030121/13000026	Rehabilitation/repairs at kwoi prison	3,400,000.00	4,500,000.00	8,000,000.00	8,000,000.00	3,500,000.00	14,400,000.00	14400000
34001001/23020103/14000001	Extension of electricity to INEC Office kwoi sabchem	9,757,218.74						
34001001/23020103/14000002	Extension of electricity to health clinic at sub zuro	8,860,989.96						
34001001/23020103/14000003	Extension of electricity to health clinic at sabon jari chor	5,521,159.48						
34001001/23030125/14000014	Rehabilitation of vandalised disaster affected non function	13,067,637.76	13,000,000.00	8,500,000.00	18,500,000.00	5,500,000.00	50,700,000.00	50700000
34001001/23010119/14000016	Purchase and installation of transformers across the 10 ward			20,000,000.00	20,000,000.00	20,000,000.00	45,000,000.00	45000000
34001001/23020103/14000017	Rural Electrification projects across the Local Government		72,000,000.00	90,000,000.00	90,000,000.00	18,000,000.00	13,500,000.00	13500000
34001001/23020103/14000021	Extension of electricity to Ramindop Gidan Kura	2,478,312.50						
34001001/23020103/14000022	Extension of Electricity to Ung/Rana ung/Kifi Kajuru Danyand	48,500,000.00						
34001001/23020103/14000026	Extension of electrification project (high tension) Fai to	12,804,812.50						
34001001/23020114/17000001	Completion of road to kwoi new market	10,839,593.00	15,000,000.00		21,642,576.00	6,642,576.00		
34001001/23020114/17000006	Construction of bridges across the Local Government		66,494,488.80	100,000,000.00	100,000,000.00	33,505,511.20	8,000,000.00	8000000
34001001/23020114/17000008	Construction of culverts across the 10 wards						5,400,000.00	5400000
34001001/23020114/17000013	Rehabilitation of feeder roads		8,404,104.72	10,000,000.00	10,000,000.00	1,595,895.28	350,000.00	350000
34001001/23020114/17000015	Construction of ring culvert at galadima	5,000,000.00	5,000,000.00		8,000,000.00	3,000,000.00		
34001001/23020114/17000017	Surface dressing of township road at Nok	20,283,040.82	15,000,000.00		40,000,000.00	25,000,000.00		
34001001/23020114/17000018	Construction of feeder road from daddu through kyari to kurm	1,538,211.60	103,594,663.89	201,000,000.00	201,000,000.00	97,405,336.11	350,000.00	350000
34001001/23020114/17000020	Constr of Township road & Drainages @ Kwoi						24,500,000.00	24500000
34001001/23020118/17000022	Construction of box culvert at kurmin jatau	1,718,200.24						
34001001/23020114/17000028	Construction of double ring culvert at fogge/sub zuro	1,323,758.40						
Total		241,287,692.40	376,135,455.89	489,500,000.00	623,142,576.00	247,007,120.11	202,650,000.00	202650000
38001001- PLANNING RESEARCH & STATISTICS								

17001001 - EDUCATION AND SOCIAL WELFARE								

17001001/23020118/05000001	Construction of skills acquisition centre at Kwoi		2,129,863.53	7,000,000.00	7,000,000.00	4,870,136.47	9,000,000.00	9000000
17001001/23020107/05000002	Constr/Prov of public Sch includg Public convenience facility		2,957,157.98	15,000,000.00	15,000,000.00	12,042,842.02	53,088,405.00	53088405
17001001/23020107/05000053	Construction/provision of public schools at sanchem daddu fa	10,116,194.66			22,000,000.00	22,000,000.00		
17001001/23020107/05000054	Construction/Rehab. Of 2no. Block of classroom at kurmin baun	10,575,757.69						
17001001/23020107/05000055	Rehabilitation of school at ung/sambo and ngarshar	4,166,082.92						
17001001/23010124/05000067	Purchase of Schools Furnitures		6,637,721.53	20,000,000.00	20,000,000.00	13,362,278.47	4,500,000.00	4500000

17001001/23030106/05000068	Rehabilitation of public Primary Schools across the 10 wards			766,291.70	43,000,000.00	43,000,000.00	42,233,708.30	50,000,000.00	50000000
17001001/23010124/05000072	Purchase of Vocational and Skills Development Equipment			2,542,455.21	3,000,000.00	3,000,000.00	457,544.79	11,000,000.00	11000000
17001001/23010124/05000078	Purchase of Learning Aid Equipment	3,112,593.18	14,182,437.53	20,000,000.00	20,000,000.00	20,000,000.00	5,817,562.47	13,500,000.00	13500000
17001001/23020107/13000010	Construction/Provision of Sign Post & Bill Board	9,357,258.50	2,847,336.95	3,000,000.00	3,000,000.00	3,000,000.00	152,663.05	6,700,000.00	6700000
Total		37,327,886.95	32,063,264.43	111,000,000.00	133,000,000.00	100,936,735.57	147,788,405.00	147,788,405.00	
21001001 - HEALTH DEPARTMENT									

21001001/23020106/04000002	Construction/provision of PHC facilities within the Local Go			32,463,014.91	50,200,000.00	50,200,000.00	17,736,985.09	27,000,000.00	27000000
21001001/23010107/04000009	Refuse evacuation and waste management			7,800,000.00	18,000,000.00	18,000,000.00	10,200,000.00	12,000,000.00	12000000
21001001/23050101/04000015	Contribution to PHC services	9,045,322.10		16,000,000.00	16,000,000.00	16,000,000.00	16,000,000.00	10,000,000.00	10000000
21001001/23030105/04000018	Renovation of PHC Facilities within the Local Government.		5,900,473.44	40,000,000.00	40,000,000.00	40,000,000.00	34,099,526.56	20,000,000.00	20000000
21001001/23020106/04000023	Fencing of Primary Health Centres across the Local Government			13,000,000.00	13,000,000.00	13,000,000.00	2,000,000.00	2,000,000.00	2000000
21001001/23050101/04000024	Food and Nutrition Programme			3,000,000.00	3,000,000.00	3,000,000.00	14,400,000.00	14,400,000.00	14400000
21001001/23010122/04000025	Purchase of Health and Medical Equipment.			25,000,000.00	25,000,000.00	25,000,000.00	26,000,000.00	26,000,000.00	26000000
21001001/23020106/04000035	Construction/provision of clinic at ung/sanyi	3,269,813.36							
Total		12,315,135.46	46,163,488.35	165,200,000.00	165,200,000.00	119,036,511.65	111,400,000.00	111,400,000.00	
Grand Total		365,362,097.47	536,534,738.80	990,402,054.00	1,212,305,059.00	675,770,320.20	757,288,405.00	833,045,905.00	
17001001/23020107/05000053	Construction/provision of public schools at sanchem daddu fa			10,116,194.66	24,357,317.00	26,357,317.00	16,241,122.34	3,039,701.00	
17001001/23020107/05000054	Construction/Rehab. Of 2no. Block of classroom at kurmin baun		10,575,757.69	14,400,000.00	14,400,000.00	14,400,000.00	3,824,242.31	1,600,000.00	
17001001/23020107/05000055	Rehabilitation of school at ung/sambo and ngarshar		4,166,082.92	14,400,000.00	10,400,000.00	6,233,917.08	1,600,000.00		
17001001/23010124/05000078	Purchase of Learning Aid Equipment		3,112,593.18	20,000,000.00	12,000,000.00	8,887,406.82	1,500,000.00		
17001001/23020107/13000010	Construction/Provision of Sign Post & Bill Board		9,357,258.50	12,000,000.00	12,000,000.00	2,642,741.50			
Total			37,327,886.95	85,157,317.00	75,157,317.00	37,829,430.05	7,739,701.00		
21001001 - HEALTH DEPARTMENT									

21001001/23050101/04000015	Contribution to PHC services		9,045,322.10	10,000,000.00	10,000,000.00	954,677.90			
21001001/23020106/04000035	Construction/provision of clinic at ung/sanyi		3,269,813.36	4,500,000.00	4,500,000.00	1,230,186.64	500,000.00		
Total			12,315,135.46	14,500,000.00	14,500,000.00	2,184,864.54	500,000.00		
Grand Total		501,756,840.89	365,362,097.47	868,505,833.00	998,408,838.00	633,046,740.53	96,789,701.00		



JABA LOCAL GOVERNMENT
TRIAL BALANCE AS AT 31ST, DECEMBER 2019


External Ref		DR	CR
25001001/11000000	Statutory Allocation - Department of Admin and Finance		1,683,489,850.47
25001001/12100000	Repayments General - Department of Admin and Finance		165,867.47
25001001/12150000	BTL Items -Department of Admin and Finance		157,466,491.42
25001001/21000000	PERSONNEL COST - DEPT OF ADMIN AND FINANCE	254,439,052.37	
21001001/21000000	Personnel Cost - Department of Health	125,448,524.05	
17001001/21000000	Provision for Funding Primary Education	233,515,614.26	
25001001/00000000	Social Benefits - Department of Personnel Management	108,195,946.35	
25001001/22000000	OVERHEAD COST - DEPT OF ADMIN AND FINANCE	386,864,202.69	
15001001/22000000	Overhead Cost - Department of Agriculture	31,565,000.00	
34001001/22000000	Overhead Cost - Department of Works and Housing	88,168,810.00	
17001001/22000000	Overhead Cost - Department of Education and Social Welfare	35,763,034.04	
21001001/22000000	Overhead Cost- Department of Health	45,373,243.79	
20001001/22070000	Transfer to Other Funds	536,534,738.80	
25001001/22080000	BTL _ Payments	157,466,491.42	
	Nett Loss		162,212,448.41
0		2,003,334,657.77	2,003,334,657.77
	Nett Loss	162,212,448.41	
25001001/46010101	Consolidated Revenue Fund		163,086,775.34
25001001/00000000	Other Funds		10,513,066.33
25001001/14010000	Transfer from Consolidated Revenue Fund		536,534,738.80
25001001/23000000/00000000	CAPEX - ADMIN SECTOR - DEPT OF ADMIN AND FINANCE	82,172,530.13	
34001001/23000000/10000000	Capex - Economic Sector - Department of Works and Housing	376,135,455.89	
17001001/23000000/10000000	Capex - Social Sector - Department of Education	32,063,264.43	
21001001/23000000/00000000	Capex - Social Sector - Department of Health	46,163,488.35	
20001001/31010100	Cash Book Control Accounts	874,326.93	
21001001/31090100	Investment Control Accounts	10,513,066.33	
0		710,134,580.47	710,134,580.47



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

JEMA'A
LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE KADUNA STATE HOUSE OF ASSEMBLY



PROFILE OF ELECTED OFFICIALS

Hon. Danjuma Peter Averik	Executive Chairman
Hon. Iko Nyanzum	Elected Councilor - Bedde Ward
Hon. Danladi Nyella	Elected Councilor - Asso Ward
Hon. Aminu Jafaru	Elected Councilor - Kafanchan A Ward
Hon. Christopher Yakubu Philip	Elected Councilor - Kaninkon Ward
Hon. Ayuba Luka Black	Elected Councilor - Takau Ward
Hon. Mamuda Zephanah Habu	Elected Councilor - Maigizo Ward
Hon. Emmanuel Kahu	Elected Councilor - Atuku Ward
Hon. Nuhu Moses Chumbis	Elected Councilor - Majority Leader Gidan W. Ward
Hon. Tanko Usman	Elected Councilor - Godogodo Ward
Hon. Bitrus Enoch Dankr	Elected Councilor - Jagindi Ward
Hon. Zakari Bala Mohammed	Elected Councilor - Minority Leader Kaf. B Ward
Hon. Amos Samaila	Elected Councilor - Local Government Secretary

MANAGEMENT STAFF

Alh. Mohammed Kabir Usman	Director Admin & Finance
Alh. Shehu Aliyu Magaji	Local Government Treasurer
Mrs. Grace Bako Dauke	Director Agriculture & Forestry
Mrs. Jummai Yero	Director Education & Social Development
Mr. Philip Damina	Director Works and Infrastructure
Mrs. Sarah Dadai	Director Primary Health Care



Hon. Danjuma Peter Averik
Executive Chairman



Hon. Amos Samaila
Secretary



Alh. Mohammed K. Usman
Dir. Admin and Finance



Alh. Shehu Aliyu Magaji
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Jema'a Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Jema'a 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 Jema'a Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Jema'a Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Jema'a Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

A green ink signature of Hon. Danjuma Peter Averik.

Hon. Danjuma Peter Averik
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Jema'a Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.

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

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

Shehu Aliyu Magaji
DDFS



RECORD KEEPING:

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



CASH FLOW STATEMENTS

RECEIPTS:

During the year, the Local Government received the sum of two billion, two hundred and thirty-nine million, six hundred and twenty-two thousand, one hundred and eleven naira, thirteen kobo (N2,239,622,111.13) only. This is made up of the following:

Statutory Allocation	-	N1,955,100,150.95	87.30%
Value Added Tax	-	N256,016,125.65	11.43%
Independent Revenue	-	N20,000.00	
Below the Line Receipt	-	N28,483,834.53	1.27%
Total	=	<u>N2,239,622,111.13</u>	<u>100.00</u>

From the above presentation, statutory allocation and value added tax sum up to N2,211,116,276.60 which represents 98.73% of the total receipts. Independent revenue on the other hand represents only 0.001% of the total receipts. This signifies over dependence on the federation account. This Local Government has great revenue potentials; therefore, the N20,000.00 realised is nothing but a mockery of the system. The revenue consultant and the management should advance reasons for this show of shame.

PAYMENTS:

Total payments during the year amounted to two billion, three hundred and seventy-seven million, one hundred and thirty eight thousand, five hundred and ninety naira, twenty-eight kobo (N2,377,138,590.28) only. This is made up of the following:

Recurrent Expenditure	-	N2,042,827,791.29	85.94%
Capital Expenditure	-	N334,310,798.99	14.06%
Total	=	<u>N2,377,138,590.28</u>	<u>100.00%</u>

From the above, recurrent expenditure took 85.94% of the expenditure leaving only 14.06% to capital expenditure. Even though the capital expenditure has increased from N172,511,876.05 last year to N334.3 million this year, the Local Government will do well if the capital expenditure is further boosted, as it will have impact on the lives of the rural dwellers.

STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS:

The total investments stood at N8,000,000.00 only. As in previous years, no dividends have accrued from the investments and there are no prospects in the near future as most of the companies are either dead or struggling to survive. Management should look out for better performing stocks and invest in.

TREASURIES AND BANKS

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

UBA Capital Account No 1017740930	-	N47,265,577.81
UBA Main Account No 102xxxxx65	-	<u>N429,868.72</u>
Total	=	<u>N47,695,446.53</u>

These balances have been verified and certified by me.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits remitted appropriately to the third parties.



JEMAA LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY

Date: 03/07/2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	proposed Budget 2020	Proposed Budget 2021
Opening Balance	1,670.24	160,211,925.68	132,099,816.00	574,548,085.00	414,336,159.32		
RECEIPTS							
Statutory Allocation	1,452,770,677.50	2,211,118,276.60	2,565,668,744.00	2,565,668,744.00	354,550,467.40		
Internally Generated Revenue		20,000.00	18,194,680.00	18,194,680.00	18,174,680.00		
Transfer from CRF	172,511,876.05	309,310,798.99	547,383,824.00	547,383,824.00	238,073,025.01	990,128,556.00	990,128,556.00
BTL Receipts	42,658,107.67	28,483,834.53			28,483,834.53		
Total Current Year Receipts	1,667,940,661.22	2,548,932,910.12	3,131,247,248.00	3,131,247,248.00	582,314,337.88	990,128,556.00	990,128,556.00
Total Funds Available	1,667,942,331.46	2,709,144,835.80	3,263,347,064.00	3,705,795,333.00	996,650,497.20	990,128,556.00	990,128,556.00
Expenditure: Economic Classification							
Employees Compensation	798,604,142.59	1,225,460,049.48	1,225,675,596.00	1,321,091,986.00	95,631,936.52	1,023,661,044.00	1,074,844,097.00
Social Benefits		170,000,000.00	177,312,880.00	265,600,558.00	95,600,558.00	55,712,880.00	55,712,880.00
Overhead Costs	321,444,403.42	618,883,907.28	633,491,124.00	633,491,124.00	14,607,216.72	348,327,039.00	348,587,039.00
BTL Payments	42,658,107.67	28,483,834.53			28,483,834.53		
Transfer to Capital Development Fund	172,511,876.05	309,310,798.99	547,383,824.00	547,383,824.00	238,073,025.01	990,128,556.00	990,128,556.00
Total Recurrent Expenditure	1,335,218,529.73	2,352,138,590.28	2,583,863,424.00	2,767,567,492.00	415,428,901.72	2,417,829,519.00	2,469,272,572.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture		18,068,543.75	29,400,000.00	29,400,000.00	11,331,456.25	140,000,000.00	140,000,000.00
02 Societal Re - Orientation		2,135,000.00	12,000,000.00	12,000,000.00	9,865,000.00	7,400,000.00	7,400,000.00
04 Improvement to Human Health		33,185,340.40	79,303,649.00	113,303,649.00	80,118,308.60	113,000,000.00	113,000,000.00
05 Enhancing Skills and Knowledge	30,634,247.00	33,512,706.05	84,250,000.00	122,250,000.00	88,737,293.95	136,000,000.00	136,000,000.00
06 - Housing and Urban Development	16,115,400.00	6,004,461.61	15,000,000.00	15,000,000.00	8,995,538.39	63,100,000.00	63,100,000.00
09 Environmental Improvement		9,180,829.63	10,000,000.00	10,000,000.00	819,170.37	30,050,000.00	30,050,000.00
10 Water Resources and Rural Development	17,288,700.00	2,432,500.00	18,059,991.00	18,059,991.00	15,627,491.00	44,500,000.00	44,500,000.00
11 Information Communication & Technology		846,000.00	8,270,000.00	8,270,000.00	7,424,000.00	30,000,000.00	30,000,000.00
13 Reform of Government and Governance	30,965,900.00	23,563,451.47	72,700,000.00	175,387,677.00	151,824,225.53	270,011,551.00	270,011,551.00
14 Power	45,838,176.85	154,048,492.33	290,500,000.00	299,000,000.00	144,951,507.67	131,767,005.00	131,767,005.00
17 Road	31,669,452.20	51,333,473.75	60,000,000.00	135,556,524.00	84,223,050.25	24,300,000.00	24,300,000.00
Total Capital Expenditure by Program	172,511,876.05	334,310,798.99	679,483,640.00	938,227,841.00	603,917,042.01	990,128,556.00	990,128,556.00
Total Expenditure (Budget Size)	1,507,730,405.78	2,686,449,389.27	3,263,347,064.00	3,705,795,333.00	1,019,345,943.73	3,407,958,075.00	3,459,401,128.00
Budget Surplus/(Deficit)	-160211925.7	-22695446.53			22695446.53	2417829519	2469272572
Financing of Deficit by Borrowing							
Internal Loans		-25000000			25000000		
Total Loans		-25000000			25000000		
Closing Balance	-160211925.7	-47695446.53			47695446.53	2417829519	2469272572

JEMA'A LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		1,955,100,150.95	1,050,299,015.85
Value Added Tax		256,018,125.65	402,471,661.65
Independent Revenue	1	20,000.00	
BTL Receipts	2	28,483,834.53	42,658,107.67
Total Receipts		2,239,622,111.13	1,495,428,785.17
Payments			
Compensation of Employees	3	1,225,460,049.48	798,604,142.59
Social Benefits	4	170,000,000.00	
Overhead Cost	5	618,883,907.28	321,444,403.42
Below-The-Line Payments	6	28,483,834.53	42,658,107.67
Total Payments		2,042,827,791.29	1,162,706,653.68
Net Cash Flow from Operating Activities		196,794,319.84	332,722,131.49
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		18,068,543.75	
Societal Re-Orientation		2,135,000.00	
Improvement to Human Health		33,185,340.40	
Enhancing Skills and Knowledge		33,512,706.05	30,634,247.00
Housing and Urban Development		6,004,461.61	16,115,400.00
Environmental Improvement		9,180,829.63	
Water Resources and Rural Development		2,432,500.00	17,288,700.00
Information and Communication Technology		846,000.00	
Reform of Government and Governance		23,563,451.47	30,965,900.00
Power		154,048,492.33	45,838,176.85
Road		51,333,473.75	31,669,452.20
Net Cash Flow from Investment	7	334,310,798.99	172,511,876.05
Cash Flow from Financing Activities:			
Proceeds from Internal Loans		25,000,000.00	
Net Cash Flow from Financing		25,000,000.00	
Net Surplus(Deficit) for the Year		112,516,479.15	160,210,255.44
Opening Balance		160,211,925.68	1,670.24
Closing Balance	8	47,695,446.53	160,211,925.68
Note 1 - Independent Revenue			

Repayments General		20,000.00	
Total		20,000.00	



Note 2 - BTL Receipts			

With holding Taxes due to FIRS		2,365,938.20	6,120,424.40
VAT due to FIRS		1,786,402.06	
PAYE Taxes due to State Board of Internal Revenue		9,056,576.94	110,504.56
Deposits		4,220,000.00	
10% Contract Retention Fee			1,532,954.15
WHT Due to B.I.R.		2,288,588.81	
NULGE Deductions			9,446,452.75
MHWU Deductions		3,518,917.60	
Refund of Unclaimed Salary		5,247,410.92	
NUT Deduction			6,527,917.53
NUT Endwell Deduction			18,829,854.28
AOPSHON			90,000.00
Total		28,483,834.53	42,658,107.67
Note 3 - Compensation of Employees			

Contribution for Primary Teachers Salaries		837,944,965.93	617,053,553.16
Local Government Staff	3A	387,515,083.55	181,550,589.43
Total		1,225,460,049.48	798,604,142.59
Note 3A - Local Government Staff			

Jema'a Local Govt		387,515,083.55	181,550,589.43
Total		387,515,083.55	181,550,589.43
Note 4 - Social Benefits			

Contribution to Local Government Pension Fund		170,000,000.00	
Total		170,000,000.00	
Note 5 - Overhead Costs			

Transport and Travelling		38,465,283.14	37,200,787.03
Utilities		12,567,526.00	13,441,732.00
Material and Supplies		47,486,429.00	50,583,708.00
Maintenance Services		24,728,789.00	9,024,000.00
Training		5,498,000.00	5,543,200.00
Other Services		289,080,312.00	104,732,000.00
Consulting & Professional Services		7,920,000.00	1,960,200.00
Fuel and Lubricants		1,970,000.00	3,149,500.00
Financial Charges		1,556,809.67	120,000.00
Miscellaneous Expenses		189,610,758.47	95,689,276.39
Total		618,883,907.28	321,444,403.42



Note 6 - Below the Line Payments			

With holding Taxes due to FIRS		2,365,938.20	6,120,424.40
Vat due to FIRS		1,786,402.06	
PAYE Deductions Remittances to BIR		9,056,576.94	110,504.56
Deposits		4,220,000.00	
10% Contract Retention Fee			1,532,954.15
WHT Due to B.I.R		2,288,588.81	
NULGE			9,446,452.75
Medical Union Due		3,518,917.60	
Refund of Unclaimed Salary		5,247,410.92	
NUT DEDUCTION			6,527,917.53
NUT Endwell Deduction			18,829,854.28
AOPSHON			90,000.00
Total		28,483,834.53	42,658,107.67
Note 7 - Net Cash From Investing Activities by Location			

Badde Ward		69,034,470.68	33,530,082.20
Godogodo Ward		32,514,801.59	4,920,000.00
Kafanchan A Ward		199,749,821.19	130,026,438.00
Tarfan/Atuku B Ward		33,011,705.53	4,035,355.85
Total		334,310,798.99	172,511,876.05
Note 8 - Closing Balance			

U.B.A Capita Account		429,868.72	
U.B.A MAIN ACCOUNT		47,265,577.81	160,211,925.68
Sub Total: Cash and Bank		47,695,446.53	160,211,925.68
Total Consolidated Cash & Bank Balances		47,695,446.53	160,211,925.68
Asso Ward			10,000,000.00
Tarfan/Atuku B Ward		4,035,355.85	
Total		172,511,876.05	480,264,112.48
Note 8 - Closing Balance			

UNITY BANK - MAIN ACCOUNT			1,108.04
U.B.A MAIN ACCOUNT		160,211,925.68	562.20
Sub Total: Cash and Bank		160,211,925.68	1,670.24
Total Consolidated Cash & Bank Balances		160,211,925.68	1,670.24

JEMA'A LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	47,695,446.53	160,211,925.68
Sub Total		47,695,446.53	160,211,925.68
Investments and Other Assets			

Investments	9	8,000,000.00	8,000,000.00
Sub Total		8,000,000.00	8,000,000.00
Total Assets		55,695,446.53	168,211,925.68
Public Funds:			

Consolidated Revenue Fund	11	47,695,446.53	160,211,925.68
Other Funds	12	8,000,000.00	8,000,000.00
Sub - Total: Public Funds		55,695,446.53	168,211,925.68
LIABILITIES:			

Public Funds + Liabilities		55,695,446.53	168,211,925.68
Note 8 - Treasuries and Banks			
U.B.A Capita Account		429,868.72	
U.B.A MAIN ACCOUNT		47,265,577.81	160,211,925.68
Total		47,695,446.53	160,211,925.68
Note 9 - Investments			
First Inland Bank Plc		5,000,000.00	5,000,000.00
Unity Bank Plc		2,000,000.00	2,000,000.00
First Atlantic Bank Plc		500,000.00	500,000.00
Global Bank Plc		500,000.00	500,000.00
Total		8,000,000.00	8,000,000.00
Note 11 - Consolidated Revenue Fund			
Opening Balance		160,211,925.68	1,670.24
Add/(Less) Net Recurrent Surplus/(Deficit)		112,516,479.15	160,210,255.44
Closing Balance		47,695,446.53	160,211,925.68
Note 12 - Capital Development Fund			

JEMAA LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance		1,670.24	160,211,925.68		183,704,068.00	23,492,142.32		
Add: Recurrent Receipts:								
Statutory Allocation		960,701,318.00	1,907,543,366.18	1,994,105,922.00	1,994,105,922.00	86,562,555.82		
Share of VAT		402,471,661.65	256,018,125.65	495,737,105.00	495,737,105.00	239,718,979.35		
Excess Crude		22,694,219.29						
Ecological Fund from FAAC		24,865,185.46						
NNPC Refunds			2,839,926.90			2,839,926.90		
Refund from Paris Club (Paris Exit)		1,148,343.35						
10% IGR State Contribution				75,825,717.00	75,825,717.00	75,825,717.00		
Exchange Rate Difference		40,889,949.75	3,187,902.76			3,187,902.76		
Share of Forex Equalization			36,993,436.72			36,993,436.72		
Excess Bank Charges Recovered			4,535,518.39			4,535,518.39		
Sub Total: Statutory Allocation		1,452,770,677.50	2,211,118,276.60	2,565,668,744.00	2,565,668,744.00	354,550,467.40		
Direct Taxes	15			100,000.00	100,000.00	100,000.00		
Licenses	16			25,000.00	25,000.00	25,000.00		
Rates	17			175,000.00	175,000.00	175,000.00		
Fees	18			15,581,680.00	15,581,680.00	15,581,680.00		
Earnings	21			2,313,000.00	2,313,000.00	2,313,000.00		
Repayments	24		20,000.00			20,000.00		
Sub-Total: Independent Revenue			20,000.00	18,194,680.00	18,194,680.00	18,174,680.00		
Below The Line Receipts	29	42,658,107.67	28,483,834.53			28,483,834.53		
Total Recurrent Receipts		1,495,428,785.17	2,239,622,111.13	2,583,863,424.00	2,583,863,424.00	344,241,312.87		
Total Funds Available		1,495,430,455.41	2,399,834,036.81	2,583,863,424.00	2,767,567,492.00	367,733,455.19		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	798,604,142.59	1,225,460,049.48	1,225,675,596.00	1,321,091,986.00	95,631,936.52	1,023,661,044.00	1,074,844,097.00
Social Benefits			170,000,000.00	177,312,880.00	265,600,558.00	95,600,558.00	55,712,880.00	55,712,880.00
Overhead Cost	31	321,444,403.42	618,883,907.28	633,491,124.00	633,491,124.00	14,607,216.72	348,327,039.00	348,587,039.00
BTL Payments	32	42,658,107.67	28,483,834.53			28,483,834.53		
Total Recurrent Payments		1,162,706,653.68	2,042,827,791.29	2,036,479,600.00	2,220,183,668.00	177,355,876.71	1,427,700,963.00	1,479,144,016.00
Net Recurrent Funds before Transfers		332,723,801.73	357,006,245.52	547,383,824.00	547,383,824.00	190,377,578.48	1,427,700,963.00	1,479,144,016.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		172,511,876.05	309,310,798.99	547,383,824.00	547,383,824.00	238,073,025.01	990,128,556.00	990,128,556.00
Total Appropriations/Transfers		172,511,876.05	309,310,798.99	547,383,824.00	547,383,824.00	238,073,025.01	990,128,556.00	990,128,556.00
Closing Balance		160,211,925.68	47,695,446.53			47,695,446.53	2,417,829,519.00	2,469,272,572.00
Note 16 - Licenses								

Bicycle/License				25,000.00	25,000.00	25,000.00		
Total				25,000.00	25,000.00	25,000.00		



Note 17 - Rates								

Shops And Kiosk Rates				25,000.00	25,000.00	25,000.00		
Land use Charges (Private and Commercial Property)				150,000.00	150,000.00	150,000.00		
Total				175,000.00	175,000.00	175,000.00		
Note 18 - Fees								

Slaughter Fees				250,000.00	250,000.00	250,000.00		
Naming of Street Registration Fees				60,000.00	60,000.00	60,000.00		
Advertising Fees				4,550,000.00	4,550,000.00	4,550,000.00		
Customary Right of Occupancy Fees				90,000.00	90,000.00	90,000.00		
Birth/Death Registration Fees				495,000.00	495,000.00	495,000.00		
Parking Fees				2,000,000.00	2,000,000.00	2,000,000.00		
Radio and Tv Licence Fees				380,000.00	380,000.00	380,000.00		
On and Off Liquor Fees				50,000.00	50,000.00	50,000.00		
Towing Of Vehicles Fees				25,000.00	25,000.00	25,000.00		
Merriment and Road Closure Levies				1,544,712.00	1,544,712.00	1,544,712.00		
Public Convenience Sewage and Refuse Disposal Fee				400,000.00	400,000.00	400,000.00		
Fee Structure for Masts				1,500,000.00	1,500,000.00	1,500,000.00		
Religious Places Establishment Fees				20,118.00	20,118.00	20,118.00		
Other Levies and Fees				4,216,850.00	4,216,850.00	4,216,850.00		
Total				15,581,680.00	15,581,680.00	15,581,680.00		
Note 19 - Fines								

Note 20 - Sales								

Note 21 - Earnings								

Earning from Market				100,000.00	100,000.00	100,000.00		
Earning from Motor Park				2,213,000.00	2,213,000.00	2,213,000.00		
Total				2,313,000.00	2,313,000.00	2,313,000.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 24 - Repayment								

Refunds			20,000.00			20,000.00		
Total			20,000.00			20,000.00		
Note 25 - Investment Income								



Note 26 - Interest								

Note 27 - Miscellaneous								

Note 29 - BTL Receipts								

With holding Taxes due to FIRS	6,120,424.40	2,365,938.20			2,365,938.20			
VAT due to FIRS		1,786,402.06			1,786,402.06			
PAYE Taxes due to State Board of Internal Revenue	110,504.56	9,056,576.94			9,056,576.94			
Deposits		4,220,000.00			4,220,000.00			
10% Contract Retention Fee	1,532,954.15							
WHT Due to B.I.R.		2,288,588.81			2,288,588.81			
NULGE Deductions	9,446,452.75							
MHWU Deductions		3,518,917.60			3,518,917.60			
Refund of Unclaimed Salary		5,247,410.92			5,247,410.92			
NUT Deduction	6,527,917.53							
NUT Endwell Deduction	18,829,854.28							
AOPSHON	90,000.00							
Total	42,658,107.67	28,483,834.53			28,483,834.53			
Note 30 - Salaries Wages & Allowances								

Department of Admin & Finance	171,550,589.43	285,599,929.00	285,799,930.00	359,049,957.00	73,450,028.00	168,300,979.00	176,716,028.00	
Department of Primary Health Care	10,000,000.00	101,915,154.55	101,921,487.00	101,921,487.00	6,332.45	129,228,178.00	135,689,587.00	
Contribution to Primary Education	617,053,553.16	837,944,965.93	837,954,179.00	860,120,542.00	22,175,576.07	726,131,887.00	762,438,482.00	
Total	798,604,142.59	1,225,460,049.48	1,225,675,596.00	1,321,091,986.00	95,631,936.52	1,023,661,044.00	1,074,844,097.00	
Note 31 - Overhead Cost								

Personnel Management	250,884,826.10	488,264,743.21	500,319,966.00	500,319,966.00	12,055,222.79	221,055,280.00	221,315,280.00	
Department of Agriculture & Natural Resources	6,435,728.86	2,873,000.00	3,500,000.00	3,500,000.00	627,000.00	2,000,000.00	2,000,000.00	
Department of Works and Housing	13,672,332.00	20,527,525.00	20,765,000.00	20,765,000.00	237,475.00	24,410,000.00	24,410,000.00	
Department of Education	30,630,108.46	35,099,031.40	35,890,000.00	35,890,000.00	790,968.60	35,915,000.00	35,915,000.00	
Department of Health	19,821,408.00	72,119,607.67	73,016,158.00	73,016,158.00	896,550.33	64,946,759.00	64,946,759.00	
Total	321,444,403.42	618,883,907.28	633,491,124.00	633,491,124.00	14,607,216.72	348,327,039.00	348,587,039.00	
Note 32 - BTL Payments								

With holding Taxes due to FIRS	6,120,424.40	2,365,938.20			2,365,938.20			
Vat due to FIRS		1,786,402.06			1,786,402.06			
PAYE Deductions Remittances to BIR	110,504.56	9,056,576.94			9,056,576.94			

Deposits			4,220,000.00			4,220,000.00		
10% Contract Retention Fee		1,532,954.15						
WHT Due to B.I.R			2,288,588.81			2,288,588.81		
NULGE		9,446,452.75						
Medical Union Due			3,518,917.60			3,518,917.60		
Refund of Unclaimed Salary			5,247,410.92			5,247,410.92		
NUT DEDUCTION		6,527,917.53						
NUT Endwell Deduction		18,829,854.28						
AOPSHON		90,000.00						
Total		42,658,107.67	28,483,834.53			28,483,834.53		



JEMAA LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				132,099,816.00	390,844,017.00	390,844,017.00		
Add: Revenue								
Transfer from Consolidated Revenue		172,511,876.05	309,310,798.99	547,383,824.00	547,383,824.00	238,073,025.01	990,128,556.00	990,128,556.00
Internal Loans	35		25,000,000.00			25,000,000.00		
Sub Total: Capital Receipts		172,511,876.05	334,310,798.99	547,383,824.00	547,383,824.00	213,073,025.01	990,128,556.00	990,128,556.00
Total Capital Revenue Available		172,511,876.05	334,310,798.99	679,483,640.00	938,227,841.00	603,917,042.01	990,128,556.00	990,128,556.00
Less: Capital Expenditure								
General Public Services	37	35,300,900.00	149,088,432.72	260,020,000.00	274,420,000.00	125,331,567.28	290,486,085.00	290,486,085.00
Economic Affairs	38	44,947,182.20	18,068,543.75	29,400,000.00	104,956,524.00	86,887,980.25	140,000,000.00	140,000,000.00
Environmental Protection	39		2,253,000.00	3,059,991.00	3,059,991.00	806,991.00	30,000,000.00	30,000,000.00
Housing and Community Development	40	61,629,546.85	98,202,776.07	223,450,000.00	320,237,677.00	222,034,900.93	280,642,471.00	280,642,471.00
Health	41		33,185,340.40	79,303,649.00	113,303,649.00	80,118,308.60	113,000,000.00	113,000,000.00
Education	43	30,634,247.00	33,512,706.05	84,250,000.00	122,250,000.00	88,737,293.95	136,000,000.00	136,000,000.00
Total Capital Expenditure		172,511,876.05	334,310,798.99	679,483,640.00	938,227,841.00	603,917,042.01	990,128,556.00	990,128,556.00
Note 35 - Aids and Grants:								

Loans from Commercial Banks			25,000,000.00			25,000,000.00		
Total Aids and Grants:			25,000,000.00			25,000,000.00		
Note 37 - General Public Services								

70111 - Executive and Legislature Organs		35,300,900.00	149,088,432.72	260,020,000.00	274,420,000.00	125,331,567.28	290,486,085.00	290,486,085.00
Total		35,300,900.00	149,088,432.72	260,020,000.00	274,420,000.00	125,331,567.28	290,486,085.00	290,486,085.00
Note 38 - Economic Affairs								

70421 - Agriculture			18,068,543.75	29,400,000.00	29,400,000.00	11,331,456.25	140,000,000.00	140,000,000.00
70435 - Electricity		7,000,000.00						
70451 - Road Transport		28,389,682.20			75,556,524.00	75,556,524.00		
70483 - Fuel and Energy		9,557,500.00						
Total		44,947,182.20	18,068,543.75	29,400,000.00	104,956,524.00	86,887,980.25	140,000,000.00	140,000,000.00
Note 39 - Environmental Protection								

70550 - R & D Environmental Protection			2,253,000.00	3,059,991.00	3,059,991.00	806,991.00	30,000,000.00	30,000,000.00
Total			2,253,000.00	3,059,991.00	3,059,991.00	806,991.00	30,000,000.00	30,000,000.00

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		50,000.00						
70660 - Housing and Community Amenities N.E.C		61,579,546.85	98,202,776.07	223,450,000.00	320,237,677.00	222,034,900.93	280,642,471.00	280,642,471.00
Total		61,629,546.85	98,202,776.07	223,450,000.00	320,237,677.00	222,034,900.93	280,642,471.00	280,642,471.00
Note 41 - Health								

70740 - Public Health Services			33,185,340.40	79,303,649.00	113,303,649.00	80,118,308.60	113,000,000.00	113,000,000.00
Total			33,185,340.40	79,303,649.00	113,303,649.00	80,118,308.60	113,000,000.00	113,000,000.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		30,634,247.00	33,512,706.05	84,250,000.00	122,250,000.00	88,737,293.95	136,000,000.00	136,000,000.00
Total		30,634,247.00	33,512,706.05	84,250,000.00	122,250,000.00	88,737,293.95	136,000,000.00	136,000,000.00



JEMAA LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin. and Finance								

25001001/11010001 Statutory Allocation		960,701,318.00	1,907,543,366.18	1,994,105,922.00	1,994,105,922.00	86,562,555.82		
25001001/11010002 Share of VAT		402,471,661.65	256,018,125.65	495,737,105.00	495,737,105.00	239,718,979.35		
25001001/11010003 Excess Crude		22,694,219.29						
25001001/11010004 Ecological Fund from FAAC		24,865,185.46						
25001001/11010006 NNPC Refunds			2,839,926.90			2,839,926.90		
25001001/11010009 Refund from Paris Club (Paris Exit)		1,148,343.35						
25001001/11010011 10% IGR State Contribution				75,825,717.00	75,825,717.00	75,825,717.00		
25001001/11010013 Exchange Rate Difference		40,889,949.75	3,187,902.76			3,187,902.76		
25001001/11010019 Share of Forex Equalization			36,993,436.72			36,993,436.72		
25001001/11010020 Excess Bank Charges Recovered			4,535,518.39			4,535,518.39		
Total		1,452,770,677.50	2,211,118,276.60	2,565,668,744.00	2,565,668,744.00	354,550,467.40		
TAXES								
25001001 - Department of Admin. and Finance								

25001001/12100005 Refunds			20,000.00			20,000.00		
Total			20,000.00			20,000.00		
LICENSES								
25001001 - Department of Admin. and Finance								

25001001/12020012 Bicycle/License				25,000.00	25,000.00	25,000.00		
Total				25,000.00	25,000.00	25,000.00		
RATES								
25001001 - Department of Admin. and Finance								

25001001/12030006 Shops And Kiosk Rates				25,000.00	25,000.00	25,000.00		
25001001/12030007 Land use Charges (Private and Commercial Property)				150,000.00	150,000.00	150,000.00		
Total				175,000.00	175,000.00	175,000.00		
FEES								
25001001 - Department of Admin. and Finance								

25001001/12040003 Slaughter Fees				250,000.00	250,000.00	250,000.00		
25001001/12040006 Naming of Street Registration Fees				60,000.00	60,000.00	60,000.00		
25001001/12040022 Advertising Fees				4,550,000.00	4,550,000.00	4,550,000.00		
25001001/12040031 Customary Right of Occupancy Fees				90,000.00	90,000.00	90,000.00		
25001001/12040043 Birth/Death Registration Fees				495,000.00	495,000.00	495,000.00		
25001001/12040054 Parking Fees				2,000,000.00	2,000,000.00	2,000,000.00		
25001001/12040072 Radio and Tv Licence Fees				380,000.00	380,000.00	380,000.00		
25001001/12040074 On and Off Liquor Fees				50,000.00	50,000.00	50,000.00		



25001001/12040089	Towing Of Vehicles Fees			25,000.00	25,000.00	25,000.00		
25001001/12040100	Merriment and Road Closure Levies			1,544,712.00	1,544,712.00	1,544,712.00		
25001001/12040101	Public Convenience Sewage and Refuse Disposal Fee			400,000.00	400,000.00	400,000.00		
25001001/12040102	Fee Structure for Masts			1,500,000.00	1,500,000.00	1,500,000.00		
25001001/12040103	Religious Places Establishment Fees			20,118.00	20,118.00	20,118.00		
25001001/12040104	Other Levies and Fees			4,216,850.00	4,216,850.00	4,216,850.00		
Total				15,581,680.00	15,581,680.00	15,581,680.00		
FINES								
25001001 - Department of Admin. and Finance								

SALES								
25001001 - Department of Admin. and Finance								

EARNINGS								
25001001 - Department of Admin. and Finance								

25001001/12070012	Earning from Market			100,000.00	100,000.00	100,000.00		
25001001/12070013	Earning from Motor Park			2,213,000.00	2,213,000.00	2,213,000.00		
Total				2,313,000.00	2,313,000.00	2,313,000.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin. and Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin. and Finance								
REPAYMENTS								
25001001 - Department of Admin. and Finance								
25001001/12100005	Refunds		20,000.00			20,000.00		
Total			20,000.00			20,000.00		
INVESTMENT INCOME								
25001001 - Department of Admin. and Finance								
INTEREST EARNED								
25001001 - Department of Admin. and Finance								
MISCELLANEOUS								
25001001 - Department of Admin. and Finance								
BELOW THE LINE RECEIPTS								
25001001 - Department of Admin. and Finance								
25001001/12150001	With holding Taxes due to FIRS	6,120,424.40	2,365,938.20			2,365,938.20		
25001001/12150002	VAT due to FIRS		1,786,402.06			1,786,402.06		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	110,504.56	9,056,576.94			9,056,576.94		
25001001/12150005	Deposits		4,220,000.00			4,220,000.00		
25001001/12150008	10% Contract Retention Fee	1,532,954.15						
25001001/12150010	WHT Due to B.I.R.		2,288,588.81			2,288,588.81		
25001001/12150012	NULGE Deductions	9,446,452.75						
25001001/12150013	MHWU Deductions		3,518,917.60			3,518,917.60		
25001001/12150030	Refund of Unclaimed Salary		5,247,410.92			5,247,410.92		
25001001/12150032	NUT Deduction	6,527,917.53						
25001001/12150034	NUT Endwell Deduction	18,829,854.28						
25001001/12150039	AOPSHON	90,000.00						
Total		42,658,107.67	28,483,834.53			28,483,834.53		

JEMAA LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								
11013001 - SECRETARY TO THE LOCAL GOVERNMENT								
12003001 - THE COUNCIL								
25001001 - DEPARTMENT OF PERSONNEL MANAGEMENT								
25001001/21010101 Basic Salary		171,550,589.43	285,599,929.00	285,799,930.00	359,049,957.00	73,450,028.00	168,300,979.00	176,716,028.00
Sub Total - Personnel Cost		171,550,589.43	285,599,929.00	285,799,930.00	359,049,957.00	73,450,028.00	168,300,979.00	176,716,028.00
25001001/22020101 Local Travel and Transport - Training			10,394,940.00	10,480,000.00	10,480,000.00	85,060.00	36,000,000.00	36,000,000.00
25001001/22020102 Local Travel and Transport - Others			5,199,990.00	5,200,000.00	5,200,000.00	10.00	10,200,000.00	10,200,000.00
25001001/22020106 Duty tour Allowance-Civil Servant		37,200,787.03	21,797,353.14	21,800,000.00	21,800,000.00	2,646.86	1,800,000.00	1,800,000.00
25001001/22020203 Internet Access Charges							1,200,000.00	1,200,000.00
25001001/22020203 Satellite Broadcasting Access Charges			6,740,000.00	6,800,000.00	6,800,000.00	60,000.00	800,000.00	800,000.00
25001001/22020205 Settlement of Water Bill		9,999,900.00						
25001001/22020210 Upkeep Of Traditional Rulers		1,583,000.00						
25001001/22020301 Office Stationeries/Computer Consumables		28,419,700.00	22,368,479.00	22,368,480.00	22,368,480.00	1.00	2,368,480.00	2,368,480.00
25001001/22020303 Newspapers		508,000.00		1,104,000.00	1,104,000.00	1,104,000.00	504,000.00	504,000.00
25001001/22020305 Printing of Non Security Documents		4,570,600.00	10,117,550.00	10,200,000.00	10,200,000.00	82,450.00	3,600,000.00	3,250,000.00
25001001/22020306 Printing of Security Documents		1,060,000.00	3,499,000.00	3,500,000.00	3,500,000.00	1,000.00	3,500,000.00	3,500,000.00
25001001/22020311 Food Stuff / Catering Materials Supplies			1,991,400.00	2,000,000.00	2,000,000.00	8,600.00		
25001001/22020314 Provision of Service Materials			2,330,000.00	2,400,000.00	2,400,000.00	70,000.00	5,400,000.00	5,400,000.00
25001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			7,019,000.00	7,070,000.00	7,070,000.00	51,000.00	2,070,000.00	2,070,000.00
25001001/22020402 Maintenance of Office Furniture		360,000.00						
25001001/22020403 Maintenance of Office Building Residential Qtrs			999,990.00	1,000,000.00	1,000,000.00	10.00	1,000,000.00	1,000,000.00
25001001/22020405 Maintenance of Plants & Generators			2,009,800.00	2,040,000.00	2,040,000.00	30,200.00	2,040,000.00	2,040,000.00
25001001/22020503 Contribution to Training Fund				9,530,000.00	9,530,000.00	9,530,000.00	5,530,000.00	5,530,000.00
25001001/22020505 Workshops & Seminars		5,543,200.00	2,383,000.00	2,400,000.00	2,400,000.00	17,000.00	2,400,000.00	2,400,000.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant			490,000.00	500,000.00	500,000.00	10,000.00		
25001001/22020601 Security Services			59,969,322.00	60,000,000.00	60,000,000.00	30,678.00		
25001001/22020604 Security Vote (Including Operations)		44,786,500.00	161,911,000.00	162,000,000.00	162,000,000.00	89,000.00	10,117,500.00	9,637,500.00
25001001/22020606 Physical Security		59,945,500.00	59,999,990.00	60,000,000.00	60,000,000.00	10.00	36,000,000.00	36,000,000.00
25001001/22020703 Legal Services			4,000,000.00	4,000,000.00	4,000,000.00			
25001001/22020711 Other Consulting Services		1,960,200.00						
25001001/22020713 5% Incentives for Revenue Officers			3,920,000.00	4,000,000.00	4,000,000.00	80,000.00	4,000,000.00	4,000,000.00
25001001/22020901 Bank Charges (Other Than interest)			1,556,809.67	1,560,000.00	1,560,000.00	3,190.33	1,560,000.00	2,650,000.00
25001001/22020902 Insurance for Local Government Property		120,000.00						
25001001/22021001 Refreshment & Meals		22,233,493.34	2,074,999.00	2,075,000.00	2,075,000.00	1.00	950,000.00	950,000.00
25001001/22021002 Honorarium & Sitting Allowance			6,711,000.00	6,750,000.00	6,750,000.00	39,000.00	3,400,000.00	3,400,000.00
25001001/22021003 Publicity Advert & Briefing			5,509,500.00	5,520,000.00	5,520,000.00	10,500.00	2,400,000.00	2,400,000.00
25001001/22021006 Postages & Courier Services		24,000.00						



25001001/22021007	Welfare Packages		11,297,490.00	11,297,500.00	11,297,500.00	10.00	7,500,000.00	7,500,000.00
25001001/22021013	Promotion		5,945,000.00	6,000,000.00	6,000,000.00	55,000.00	900,000.00	900,000.00
25001001/22021014	Annual Budget Expenses and Administration	8,010,615.42	12,951,831.40	12,961,686.00	12,961,686.00	9,854.60	11,872,000.00	11,872,000.00
25001001/22021030	Miscellaneous Expenses	4,999,000.00	300,000.00	300,000.00	300,000.00			
25001001/22021034	Benefit to Elected/Appointed Officials		10,877,299.00	10,877,300.00	10,877,300.00	1.00	48,877,300.00	48,877,300.00
25001001/22021035	Local Government Election	4,969,500.00						
25001001/22021040	Monitoring of Budget	2,999,000.00	2,300,000.00	2,346,000.00	2,346,000.00	46,000.00	2,346,000.00	2,346,000.00
25001001/22021066	Repatriation poster and destitution		2,950,000.00	3,000,000.00	3,000,000.00	50,000.00		
25001001/22021071	Remuneration of Traditional and Title Holders		11,911,000.00	12,000,000.00	12,000,000.00	89,000.00	480,000.00	480,000.00
25001001/22021076	Retirement Bond Redemption Fund	6,999,000.00						
25001001/22021077	Local Government Reforms	4,592,830.31	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00		
25001001/22021078	Statistics/DATA Collection General		2,240,000.00	2,240,000.00	2,240,000.00		2,240,000.00	2,240,000.00
25001001/22021079	Logistics for General Election		19,999,000.00	20,000,000.00	20,000,000.00	1,000.00	10,000,000.00	10,000,000.00
Sub Total Overhead Cost		250,884,826.10	488,264,743.21	500,319,966.00	500,319,966.00	12,055,222.79	221,055,280.00	221,315,280.00
Total Recurrent Expenditure		422,435,415.53	773,864,672.21	786,119,896.00	859,369,923.00	85,505,250.79	389,356,259.00	398,031,308.00
15001001 - DEPARTMENT OF AGRIC AND NATURAL RESOURCE								

15001001/22020316	Vet Drugs		1,073,000.00	1,500,000.00	1,500,000.00	427,000.00	2,000,000.00	2,000,000.00
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows	6,435,728.86	1,800,000.00	2,000,000.00	2,000,000.00	200,000.00		
Sub Total Overhead Cost		6,435,728.86	2,873,000.00	3,500,000.00	3,500,000.00	627,000.00	2,000,000.00	2,000,000.00
Total Recurrent Expenditure		6,435,728.86	2,873,000.00	3,500,000.00	3,500,000.00	627,000.00	2,000,000.00	2,000,000.00
20001001 - DEPARTMENT OF FINANCE								

34001001 - DEPARTMENT OF WORKS AND HOUSING								

34001001/22020201	Electricity Charges	1,259,000.00	4,143,750.00	4,200,000.00	4,200,000.00	56,250.00	1,200,000.00	1,200,000.00
34001001/22020205	Settlement of Water Bill	599,832.00	319,776.00	400,000.00	400,000.00	80,224.00	1,200,000.00	1,200,000.00
34001001/22020210	Upkeep Of Traditional Rulers		1,364,000.00	1,365,000.00	1,365,000.00	1,000.00	410,000.00	410,000.00
34001001/22020404	Maintenance of Office / IT Equipments		1,999,999.00	2,000,000.00	2,000,000.00	1.00		
34001001/22020406	Other maintenance Services	8,664,000.00						
34001001/22020415	Maintenance of Boreholes		12,700,000.00	12,800,000.00	12,800,000.00	100,000.00	21,600,000.00	21,600,000.00
34001001/22020801	Motor Vehicle Fuel Cost	2,229,500.00						
34001001/22020803	Plant /Generator Fuel Cost	920,000.00						
Sub Total Overhead Cost		13,672,332.00	20,527,525.00	20,765,000.00	20,765,000.00	237,475.00	24,410,000.00	24,410,000.00
Total Recurrent Expenditure		13,672,332.00	20,527,525.00	20,765,000.00	20,765,000.00	237,475.00	24,410,000.00	24,410,000.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE								

17001001/22020504	Mass Literacy/Formal Adult Edu.		2,625,000.00	3,000,000.00	3,000,000.00	375,000.00	3,000,000.00	3,000,000.00
17001001/22021003	Publicity Advert & Briefing	3,734,608.46						
17001001/22021009	Sporting Activities	7,289,000.00	6,806,000.00	6,965,000.00	6,965,000.00	159,000.00	2,990,000.00	2,990,000.00
17001001/22021018	Gender/Women Empowerment		8,952,531.40	9,000,000.00	9,000,000.00	47,468.60	15,000,000.00	15,000,000.00
17001001/22021021	Local Cultural Festival/Cultural and Festival of Arts	3,991,000.00	4,624,000.00	4,625,000.00	4,625,000.00	1,000.00	2,625,000.00	2,625,000.00
17001001/22021025	NYSC Allowance	5,615,500.00	1,741,500.00	1,800,000.00	1,800,000.00	58,500.00	1,800,000.00	1,800,000.00
17001001/22021047	Overhead to Primary School		2,902,000.00	3,000,000.00	3,000,000.00	98,000.00	3,000,000.00	3,000,000.00
17001001/22021052	System & Services of PHC	10,000,000.00						
17001001/22021067	Poverty Alleviation		7,448,000.00	7,500,000.00	7,500,000.00	52,000.00	7,500,000.00	7,500,000.00
Sub Total Overhead Cost		30,630,108.46	35,099,031.40	35,890,000.00	35,890,000.00	790,968.60	35,915,000.00	35,915,000.00
Total Recurrent Expenditure		30,630,108.46	35,099,031.40	35,890,000.00	35,890,000.00	790,968.60	35,915,000.00	35,915,000.00



21001001 - DEPARTMENT OF HEALTH								

21001001/21010101	Basic Salary	10,000,000.00	101,915,154.55	101,921,487.00	101,921,487.00	6,332.45	129,228,178.00	135,689,587.00
Sub Total - Personnel Cost		10,000,000.00	101,915,154.55	101,921,487.00	101,921,487.00	6,332.45	129,228,178.00	135,689,587.00
21001001/22020307	Drugs & Medical Supplies	16,025,408.00	7,180,000.00	7,240,000.00	7,240,000.00	60,000.00	4,740,000.00	4,740,000.00
21001001/22020605	Cleaning &Fumigation Services		7,200,000.00	7,300,000.00	7,300,000.00	100,000.00	2,717,500.00	2,717,500.00
21001001/22020807	Contribution of Water Board for the Purchase of Diesel		1,970,000.00	2,000,000.00	2,000,000.00	30,000.00	3,600,000.00	3,600,000.00
21001001/22021001	Refreshment & Meals		15,100,000.00	15,120,000.00	15,120,000.00	20,000.00	12,120,000.00	12,120,000.00
21001001/22021004	Medical Expenses		1,669,400.00	1,750,000.00	1,750,000.00	80,600.00	4,750,000.00	4,750,000.00
21001001/22021022	Integ. Maternal Neonatal & Child Health/Free MCH Services	2,950,000.00						
21001001/22021027	IPDS		14,800,000.00	15,000,000.00	15,000,000.00	200,000.00		
21001001/22021047	Overhead to Primary School		5,620,000.00	5,709,584.00	5,709,584.00	89,584.00	19,070,686.00	19,070,686.00
21001001/22021051	(CEEDS) Community Economic Empowerment Dev. Strat.	846,000.00						
21001001/22021052	System & Services of PHC		8,655,207.67	8,696,574.00	8,696,574.00	41,366.33	8,696,573.00	8,696,573.00
21001001/22021054	Community Management of Acute Malnutrition		2,800,000.00	3,000,000.00	3,000,000.00	200,000.00	6,052,000.00	6,052,000.00
21001001/22021080	Infant and Young Child feeding (IYCF)		7,125,000.00	7,200,000.00	7,200,000.00	75,000.00	3,200,000.00	3,200,000.00
Sub Total Overhead Cost		19,821,408.00	72,119,607.67	73,016,158.00	73,016,158.00	896,550.33	64,946,759.00	64,946,759.00
Total Recurrent Expenditure		29,821,408.00	174,034,762.22	174,937,645.00	174,937,645.00	902,882.78	194,174,937.00	200,636,346.00
51001001 - TRADITIONAL OFFICE								

61001001 - GODOGODO DEVELOPMENT AREA								

61002001 - GWONG DEVELOPMENT AREA								

61003001 - NEW DEVELOPMENT AREA								

61004001 - NEW DEVELOPMENT AREA								

MANDATORY DEDUCTIONS								

17001001/21010101	Contribution for Primary Education - Basic Salary	617,053,553.16	837,944,965.93	837,954,179.00	860,120,542.00	22,175,576.07	726,131,887.00	762,438,482.00
Total		617,053,553.16	837,944,965.93	837,954,179.00	860,120,542.00	22,175,576.07	726,131,887.00	762,438,482.00
SOCIAL BENEFITS								

ADMIN AND FINANCE DEPARTMENT								

25001001/22010102	Contribution to Local Government Pension Fund		170,000,000.00	177,312,880.00	221,456,719.00	51,456,719.00	55,712,880.00	55,712,880.00
25001001/22010105	10% Contributory Pension Funds				44,143,839.00	44,143,839.00		
Total			170,000,000.00	177,312,880.00	265,600,558.00	95,600,558.00	55,712,880.00	55,712,880.00

JEMAA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010101 Transfer to CRF		172,511,876.05	309,310,798.99	547,383,824.00		309,310,798.99	990,128,556.00	990,128,556.00
Total		172,511,876.05	309,310,798.99	547,383,824.00		309,310,798.99	990,128,556.00	990,128,556.00
OTHER CAPITAL RECEIPTS								

MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

25001001/14000001 Loans from Commercial Bank			25,000,000.00			25,000,000.00		
Total			25,000,000.00			25,000,000.00		
EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		172,511,876.05	334,310,798.99	547,383,824.00		334,310,798.99	990,128,556.00	990,128,556.00

JEMA'A LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2018



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001- DEPARTMENT OF ADMIN AND FINANCE								

25001001/23020118/02000001	Provision of Bill Boards		1,635,000.00	6,000,000.00	6,000,000.00	4,365,000.00	5,000,000.00	5,000,000.00
25001001/23010129/02000002	Purchase of Information Gadgets and Televisions		500,000.00	6,000,000.00	6,000,000.00	5,500,000.00	2,400,000.00	2,400,000.00
25001001/23030103/06000004	Renovation of burnt Chairman's temporary house	50,000.00						
25001001/23030101/06000005	Renovation of Godogodo Development Area Building		3,017,126.18	10,000,000.00	10,000,000.00	6,982,873.82	8,100,000.00	8,100,000.00
25001001/23010113/11000001	Purchase of computer/accessories		846,000.00	3,000,000.00	3,000,000.00	2,154,000.00	10,000,000.00	10,000,000.00
25001001/23010113/11000002	Supply and Installation of Digital Panasonic Intercome System			5,270,000.00	5,270,000.00	5,270,000.00	20,000,000.00	20,000,000.00
25001001/23020101/13000002	Construction of Office at the LG Secretariat						50,000,000.00	50,000,000.00
25001001/23020101/13000004	Construction of Toilets at the LG Secretariat						25,000,000.00	25,000,000.00
25001001/23050101/13000008	Design and Consultancy Services						10,000,000.00	10,000,000.00
25001001/23050101/13000010	Payment of Capital Liabilities						22,000,000.00	22,000,000.00
25001001/23030121/13000012	Rehabilitation/repairs of office building	2,165,000.00	4,333,530.99	20,000,000.00	34,400,000.00	30,066,469.01		
25001001/23010105/13000013	Purchase of official car	5,000,000.00						
25001001/23020118/13000015	Provision of Facilities for Security Agencies			20,000,000.00	20,000,000.00	20,000,000.00	10,000,000.00	10,000,000.00
25001001/23010123/13000016	Purchase of Fire Fighting Truck						15,000,000.00	15,000,000.00
25001001/23010105/13000017	Purchase of Official Vehicles		6,999,990.00	7,000,000.00	7,000,000.00	10.00	20,000,000.00	20,000,000.00
25001001/23030121/13000018	Rehabilitation / Completion of LG Offices						2,000,000.00	2,000,000.00
25001001/23030124/13000020	Rehabilitation / Fencing of Motor Parks and Town Hall at Hay						15,855,801.00	15,855,801.00
25001001/23030101/13000021	Rehabilitation of LG Staff Quarters		2,530,460.00	15,000,000.00	15,000,000.00	12,469,540.00	70,155,750.00	70,155,750.00
25001001/23050101/13000030	Clearing and Fencing of Old Kafanchan Market Site	10,590,000.00						
25001001/23020125/14000016	Construction/provision of installation of solar energy	4,335,000.00						
Total		22,140,000.00	19,862,107.17	92,270,000.00	106,670,000.00	86,807,892.83	285,511,551.00	285,511,551.00
15001001- DEPARTMENT OF AGRICULTURE AND FORESTRY								

15001001/23020113/01000005	Construction of Abattoir						20,000,000.00	20,000,000.00
15001001/23040102/01000009	Erosion and flood control		9,807,918.75	17,000,000.00	17,000,000.00	7,192,081.25		
15001001/23010127/01000014	Procurement of Agricultural Farm Equipment		4,000,000.00	5,000,000.00	5,000,000.00	1,000,000.00	40,000,000.00	40,000,000.00
15001001/23010127/01000016	Purchase of irrigation pumps			2,400,000.00	2,400,000.00	2,400,000.00	20,000,000.00	20,000,000.00
15001001/23010127/01000024	Purchase of farm implements		4,260,625.00	5,000,000.00	5,000,000.00	739,375.00	40,000,000.00	40,000,000.00
15001001/23050101/01000025	Cattle Route Tracing and Demarcation						20,000,000.00	20,000,000.00
Total			18,068,543.75	29,400,000.00	29,400,000.00	11,331,456.25	140,000,000.00	140,000,000.00
20001001- DEPARTMENT OF FINANCE AND SUPPLY								

34001001- DEPARTMENT OF WORK AND INFRASTRUCTURE								

34001001/23020104/06000001	Construction of/Surface Dressing of Staff quarters/Low Cost Ro	16,065,400.00						
34001001/23010101/06000003	Purchase / Acquisition Of Land		2,987,335.43	5,000,000.00	5,000,000.00	2,012,664.57	30,000,000.00	30,000,000.00



34001001/23020104/06000010	Completion of Chairman's House						25,000,000.00	25,000,000.00
34001001/23020105/09000001	Construction of Culverts across the LGA		9,180,829.63	10,000,000.00	10,000,000.00	819,170.37	30,050,000.00	30,050,000.00
34001001/23020105/10000002	Maintenance / Construction of Drainages						2,000,000.00	2,000,000.00
34001001/23030104/10000004	Rehabilitation of 40No Borehole across the 12 wards		179,500.00	15,000,000.00	15,000,000.00	14,820,500.00	12,500,000.00	12,500,000.00
34001001/23030104/10000019	Rehabilitation of 40Nos Boreholes	2,934,600.00						
34001001/23020105/10000023	Drilling of Hand Pump Boreholes across the 12 wards		2,253,000.00	3,059,991.00	3,059,991.00	806,991.00	30,000,000.00	30,000,000.00
34001001/23020105/10000024	Construction/provision of bore holes	12,120,000.00						
34001001/23020105/10000027	Drilling of Borehole With Hand Pumps	2,234,100.00						
34001001/23010119/13000001	Purchase of Lighting Equipment		499,000.00	500,000.00	500,000.00	1,000.00		
34001001/23030104/13000014	Rehabilitation / Repairs - Water Facilities				88,287,677.00	88,287,677.00		
34001001/23030124/13000018	Rehabilitation/Repairs of Kafanchan Main market		9,200,470.48	10,200,000.00	10,200,000.00	999,529.52		
34001001/23030103/13000031	Renovation of Works Dept						30,000,000.00	30,000,000.00
34001001/23020114/13000032	Grading /Laterite Filling and Rolling	13,210,900.00						
34001001/23020103/14000001	Energizing and Stepping Down of Electricity		4,511,685.00	10,000,000.00	10,000,000.00	5,488,315.00	10,000,000.00	10,000,000.00
34001001/23020103/14000003	Provision for Solar Home System			12,750,000.00	12,750,000.00	12,750,000.00		
34001001/23010119/14000004	Purchase and Installation of Solar Inverter @ LG Secretariat			9,000,000.00	9,000,000.00	9,000,000.00		
34001001/23020103/14000005	Provision of Electricity at Nimbia Kanufi from Ung. Hakimi			10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
34001001/23020103/14000006	Provision of Rural Electrification from Keyya to Kanock Zik			10,000,000.00	10,000,000.00	10,000,000.00	2,248,000.00	2,248,000.00
34001001/23020103/14000007	Installation of Solar Streetlights at the L.G.Secretariat		12,000,000.00	14,000,000.00	14,000,000.00	2,000,000.00	7,000,000.00	7,000,000.00
34001001/23010119/14000008	Purchase of transformer		2,833,125.00		8,500,000.00	5,666,875.00		
34001001/23020103/14000009	Provision of Solar Borehole / Motorized Boreholes			12,000,000.00	12,000,000.00	12,000,000.00	35,000,000.00	35,000,000.00
34001001/23010119/14000010	Purchase of 14No 300KVA Transformers across the LG		2,049,125.00	27,000,000.00	27,000,000.00	24,950,875.00	17,544,471.00	17,544,471.00
34001001/23020103/14000015	Construction/provision of rural electricity at Nindem H/Gad	4,611,214.00						
34001001/23050101/14000018	Extension And Stepping Down of Electricity	13,299,107.00						
34001001/23050101/14000019	Extension and Stepping Down of Electricity	3,000,000.00						
34001001/23020103/14000020	Extension of Electricity To Atuku Phase11	4,035,355.85	3,278,231.78	12,000,000.00	12,000,000.00	8,721,768.22	15,000,000.00	15,000,000.00
34001001/23010119/14000021	Purchase of 50KVA Generating Set		150,000.00	6,000,000.00	6,000,000.00	5,850,000.00	30,000,000.00	30,000,000.00
34001001/23050101/14000024	Electrification work at Ninte town Godogodo- Golkofa	4,920,000.00						
34001001/23050101/14000025	Electrification work at Kiti town (ongoing)	4,637,500.00						
34001001/23050101/14000027	Electrification at Nimbia	7,000,000.00						
34001001/23020103/14000028	Electrification Works at Ninte Kitti Jagindi to Kogum Rive		99,561,287.55	137,250,000.00	137,250,000.00	37,688,712.45	4,974,534.00	4,974,534.00
34001001/23020103/14000029	Stepping down of electricity at Godogodo- Hayin Gada Biyu -		29,497,675.41	30,000,000.00	30,000,000.00	502,324.59		
34001001/23010119/14000030	Purchase of Lighting Equipment		167,362.59	500,000.00	500,000.00	332,637.41		
34001001/23020114/17000001	Road Maintenance		9,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00	10,000,000.00	10,000,000.00
34001001/23020114/17000002	Grading Literate Filling & Rolling of Roads Tafa		29,733,473.75	35,000,000.00	35,000,000.00	5,266,526.25	4,300,000.00	4,300,000.00
34001001/23020114/17000020	Construction roads	3,279,770.00						
34001001/23030113/17000021	Rehabilitation/repairs of roads	17,464,682.20			75,556,524.00	75,556,524.00		
34001001/23050101/17000028	Surface Dressing of Roads		12,600,000.00	15,000,000.00	15,000,000.00	2,400,000.00	10,000,000.00	10,000,000.00
34001001/23020114/17000029	Construction of Kafanchan town road from Zauru to Makabarta	10,925,000.00						
Total		119,737,629.05	229,682,101.62	394,259,991.00	566,604,192.00	336,922,090.38	315,617,005.00	315,617,005.00
38001001- DEPARTMENT OF PLANNING RESEACH AND STATISTICS								

17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

17001001/23020107/05000001	Construction of 1No Block of 2 Classrooms with Office at MPS			5,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00	2,000,000.00
17001001/23020107/05000002	Fencing of Primary Schools across the LG						2,000,000.00	2,000,000.00



17001001/23050101/05000003	Food and Nutrition Programme			576,000.00	1,000,000.00	1,000,000.00	424,000.00	7,000,000.00	7,000,000.00
17001001/23020111/05000005	Women and youth Empowerment				5,000,000.00	5,000,000.00	5,000,000.00	60,000,000.00	60,000,000.00
17001001/23030106/05000006	Renovation of Primary School across the LG				20,000,000.00	20,000,000.00	20,000,000.00	25,000,000.00	25,000,000.00
17001001/23020107/05000007	Provision for Vocational and Skills Development			500,000.00	7,750,000.00	7,750,000.00	7,250,000.00	20,000,000.00	20,000,000.00
17001001/23010124/05000010	Purchase of teaching/learning aids equipments		1,652,651.00	10,830,000.00	12,500,000.00	22,500,000.00	11,670,000.00	2,000,000.00	2,000,000.00
17001001/23010113/05000011	Purchase of Information Gadgets and Television		1,209,980.00						
17001001/23010112/05000012	Purchase of classroom furnitures			18,607,706.05	25,000,000.00	35,000,000.00	16,392,293.95	3,000,000.00	3,000,000.00
17001001/23030106/05000017	Renovation of public School at Ung. Fari		9,645,768.00			18,000,000.00	18,000,000.00		
17001001/23020107/05000018	Construction of a Block of two Classroom with an Office and		3,956,184.00						
17001001/23030106/05000019	Renovation/repairs of old local Govt. Education struction fo		2,520,848.00						
17001001/23050101/05000021	SHAWN II Programme		1,684,444.00	2,999,000.00	3,000,000.00	3,000,000.00	1,000.00		
17001001/23020107/05000022	Construction of Exams Hall at Bakin Kogi and Mai Lafiya Tso		2,315,556.00		5,000,000.00	5,000,000.00	5,000,000.00	15,000,000.00	15,000,000.00
17001001/23020107/05000024	Construction of one block of two classroom with office at Bi		7,648,816.00						
Total			30,634,247.00	33,512,706.05	84,250,000.00	122,250,000.00	88,737,293.95	136,000,000.00	136,000,000.00
21001001 -PRIMARY HEALTH CARE DEPARTMENT.									

21001001/23020106/04000001	Construction of Clinics across the LG			8,591,617.18	13,390,416.00	13,390,416.00	4,798,798.82	8,000,000.00	8,000,000.00
21001001/23020106/04000002	Fencing of PHC across the LG				913,233.00	913,233.00	913,233.00	5,000,000.00	5,000,000.00
21001001/23050101/04000003	Refuse Evacuation and Waste Management			14,400,000.00	20,000,000.00	20,000,000.00	5,600,000.00		
21001001/23020106/04000004	Contribution to PHC Services			3,600,000.00	12,000,000.00	12,000,000.00	8,400,000.00	30,000,000.00	30,000,000.00
21001001/23020106/04000007	Purchase of Solar Powered Refrigerator for Health Facilities							6,000,000.00	6,000,000.00
21001001/23030105/04000010	Renovation of Clinics across the LG			2,132,690.15	10,000,000.00	10,000,000.00	7,867,309.85	12,000,000.00	12,000,000.00
21001001/23030105/04000011	Rehabilitation of Health Water Facilities				5,000,000.00	5,000,000.00	5,000,000.00	12,000,000.00	12,000,000.00
21001001/23020106/04000017	Construction / Provision of Hospitals / Health Centres					16,000,000.00	16,000,000.00		
21001001/23010122/04000020	Purchase of medical equipments			4,461,033.07	18,000,000.00	36,000,000.00	31,538,966.93	40,000,000.00	40,000,000.00
Total				33,185,340.40	79,303,649.00	113,303,649.00	80,118,308.60	113,000,000.00	113,000,000.00
GODOGODO DEVELOPMENT AREA									

GONG DEVELOPMENT AREA									

NEW DEVELOPMENT AREA									

Grand Total				172511876.1	334310799	679483640	938227841	603917042	990128556



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

KACHIA
LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE **KADUNA STATE HOUSE OF ASSEMBLY**



PROFILE OF ELECTED OFFICIALS

Hon. Peter Agite	Executive Chairman
Hon. Maitalata Obadia	Elected Councilor (Speaker)
Hon. Yohana A. Dodo	Elected Councilor (Majority Leader)
Hon. Mutaka A. Suleiman	Elected Councilor (Minority Leader)
Hon. Daniel Samaila	Elected Councilor
Hon. Philip Peter Kantiok	Elected Councilor
Hon. Tanko S. Habila	Elected Councilor
Hon. Augustine D. Umar	Elected Councilor
Hon. Habila Usman	Elected Councilor
Hon. Peter Auta	Elected Councilor
Hon. Ladi T. Sunday	Elected Councilor
Hon. Magaji Christopher	Elected Councilor
Hon. John B Magaji	Elected Councilor
Hon. Sami T. Habila	Elected Councilor
Hon. Mohammed A. Musa	Council Secretary

MANAGEMENT STAFF

Lawal Umaru Awwal	Director of Admin. & Finance Department.
Mr. Henry Baita	Local Government Treasurer
Musa Othman Dantala	Director of Agric & Forestry
Joseph Yohana	Director of Edu. & Social Development
Mohammed Shehu Kajuru	Director of Works & Infrastructure
Gyamio E. Dawyaro	Director of Primary Health Care



Hon. Peter Agite
Executive Chairman



Hon. Mohammad Abubakar
Council Secretary



Lawal Umaru Awwal
Dir. Admin and Finance



Mr. Henry Baita
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Kachia Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kachia 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 Kachia Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Kachia Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Kachia Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

A green ink signature of Hon. Peter Agite, consisting of a stylized 'P' and 'A'.

Hon. Peter Agite
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Kachia Local Government in accordance with the provisions of the Financial (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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

A handwritten signature in blue ink, appearing to read 'Henry Baita', written over a vertical line.

Mr. Henry Baita
DDFS

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:

During the year the receipts of the Local Government amounted to two billion, eight hundred and seventeen million, forty-five thousand, four hundred and ten thousand naira, eighty-four kobo (N2,817,045,410.84) only. This is made up of the following:

Statutory Allocation	-	N2,228,066,666.22	79.10%
Value Added Tax	-	N491,007,238.65	17.43%
Internally Generated Revenue	-	N24,657,001.65	0.86%
Below the Line Deposits	-	N73,314,504.32	2.61%
Total	=	<u>N2,817,045,410.84</u>	<u>100%</u>

From the above, it is clear that the Local Government is solely dependent on the federation account for survival as the federation account accounted for over 96.53% of the receipts.

The internally generated revenue appreciated from (N6,071,425.32 to N24,657,001.65) in 2018 and 2019 respectively. This situation is quiet impressive but the management should not relent in its efforts but rather ensure that the revenue collectors and the consultants tap the existing sources of revenue and possibly explore new revenue sources.

PAYMENTS:

The total payments during the years amounted to two billion, eight hundred and fifty-nine million four hundred and seventy-five naira, forty-seven kobo (N2,859,490,975.47) only. This is made up of the following:

Recurrent expenditure	-	N2,351,436,842.89	82.24%
Capital expenditure	-	N508,054,132.58	17.76%
Total	=	<u>N2,859,490,975.47</u>	<u>100%</u>

Recurrent expenditure consumed 82.24% of the total expenditure while the capital projects are left with only 17.76%. There is need therefore, to brace up and improve on the capital expenditure.

STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS:

The total book value of the Local Government's investments stood at twelve million, two hundred and eighty thousand naira (N12,280,000.00) only. The market value of their investments however, is nothing to write home about since the inception of these investments dividends have not for once been received. There is need therefore for the Local Government to diversify its portfolio into more vibrant companies that could guarantee some dividends.



TREASURIES AND BANKS

As at 31st December, 2019, there was nil cash balance in the Local Government treasury but the bank accounts had the following balances:

First Bank – Subvention (Main Account) No. 2010332452	-	N874,326.93
FCMB Main Account	-	N26,560,953.48
FCMB Operational/Salaries Account	-	N151,931.93
FCMB Capital Account	-	N1,123,410.76
Paris Club Refund Account	-	N49,890.33
Total	=	<u>N28,760,513.43</u>

ADVANCES

All advances have been retired

KACHIA LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance		3,489,384.02	70,331,751.13	75,590,801.00	345,481,293.00	275,149,541.87		
RECEIPTS:								
Statutory Allocation		2,612,594,366.06	2,719,073,904.87	2,665,406,418.00	2,883,582,391.00	164,508,486.13		
Internally Generated Revenue		6,071,425.32	24,657,001.65	16,100,507.00	16,100,507.00	8,556,494.65		
Transfer from CRF		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42		
BTL Receipts		288,900,993.75	73,314,504.32			73,314,504.32		
Total Current Year Receipts		3,734,527,130.35	3,325,099,543.42	3,902,246,022.00	4,390,312,487.00	1,065,212,943.58		
Total Funds Available		3,738,016,514.37	3,395,431,294.55	3,977,836,823.00	4,735,793,780.00	1,340,362,485.45		
Recurrent Expenditure: Economic Classification:								
Employees Compensation		783,238,985.44	1,209,213,858.69	1,065,417,967.00	1,127,912,360.00	81,301,498.69	1,118,688,864.00	1,174,623,307.00
Social Benefits		198,977,938.77	183,929,049.37	4,851,239.00	102,241,733.00	81,687,316.37	8,171,741.00	8,171,741.00
Overhead Costs		735,132,242.84	880,383,145.57	450,432,095.00	508,723,181.00	371,659,964.57	413,369,970.00	438,879,554.00
CRF - Settlement of Liabilities		7,513,912.00	4,596,284.94	15,657,328.00	15,657,328.00	11,061,043.06	20,657,328.00	20,657,328.00
BTL Payments		288,900,993.75	73,314,504.32			73,314,504.32		
Transfer to Capital Development Fund		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42		
Total Recurrent Expenditure		2,840,724,418.02	2,859,490,975.47	2,757,097,726.00	3,245,164,191.00	385,673,215.53	1,560,887,903.00	1,642,331,930.00
Capital Expenditure: Programme Classification								
01 Economic Empowerment Through Agriculture		15,201,067.00	20,794,045.43	85,350,000.00	85,350,000.00	64,555,954.57	12,000,000.00	
04 Improvement to Human Health		71,920,869.87	33,474,070.80	131,524,195.00	139,524,195.00	106,050,124.20	3,150,000.00	3,307,503.00
05 Enhancing Skills and Knowledge		55,159,103.57	80,604,728.00	179,712,347.00	179,712,347.00	99,107,619.00		
06 Housing and Urban Development		102,371,492.35	8,364,092.25	179,864,539.00	277,255,031.00	268,890,938.75	34,000,000.00	
09 Environmental Improvement			10,072,000.00	26,188,000.00	26,188,000.00	16,116,000.00		
10 Water Resources and Rural Development		145,030,764.67	10,200,000.00	20,691,901.00	41,191,901.00	30,991,901.00	94,769,888.00	
11 Information Communication & Technology			4,084,009.75	26,750,000.00	26,750,000.00	22,665,990.25	14,400,000.00	
13 Reform of Government and Governance		85,344,871.28	69,071,420.63	225,384,020.00	245,384,020.00	176,312,599.37		
14 Power		84,248,272.53	88,439,355.59	162,771,301.00	162,771,301.00	74,331,945.41		
17 Road		267,683,903.95	182,950,410.13	182,502,794.00	306,502,794.00	123,552,383.87	101,087,880.00	
Total Capital Expenditure by Program		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42	259,407,768.00	3,307,503.00
Total Expenditure (Budget Size)		3,667,684,763.24	3,367,545,108.05	3,977,836,823.00	4,735,793,780.00	1,368,248,671.95	1,820,295,671.00	1,645,639,433.00
Budget Surplus/(Deficit)		70,331,751.13	27,886,186.50			27,886,186.50	1,820,295,671.00	1,645,639,433.00
Financing of Deficit by Borrowing								
Closing Balance		70,331,751.13	27,886,186.50			27,886,186.50	1,820,295,671.00	1,645,639,433.00

KACHIA LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Receipts:			
Statutory Allocation		2,228,066,666.22	2,270,175,813.94
Value Added Tax		491,007,238.65	342,418,552.12
Independent Revenue	1	24,657,001.65	6,071,425.32
BTL Receipts	2	73,314,504.32	288,900,993.75
Total Receipts		2,817,045,410.84	2,907,566,785.13
Payments:			
Compensation of Employees	3	1,209,213,858.69	783,238,985.44
Social Benefits	4	183,929,049.37	198,977,938.77
Overhead Cost	5	880,383,145.57	735,132,242.84
CRFC - Settlement of Liabilities		4,596,284.94	7,513,912.00
Below-The-Line Payments	6	73,314,504.32	288,900,993.75
Total Payments		2,351,436,842.89	2,013,764,072.80
Net Cash Flow from Operating Activities		465,608,567.95	893,802,712.33
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		20,794,045.43	15,201,067.00
Improvement to Human Health		33,474,070.80	71,920,869.87
Enhancing Skills and Knowledge		80,604,728.00	55,159,103.57
Housing and Urban Development		8,364,092.25	102,371,492.35
Environmental Improvement		10,072,000.00	
Water Resources and Rural Development		10,200,000.00	145,030,764.67
Information and Communication Technology		4,084,009.75	
Reform of Government and Governance		69,071,420.63	85,344,871.28
Power		88,439,355.59	84,248,272.53
Road		182,950,410.13	267,683,903.95
Net Cash Flow from Investing Activities	7	508,054,132.58	826,960,345.22
Cash Flow from Financing Activities:			
Net Surplus(Deficit) for the Year		42,445,564.63	66,842,367.11
Opening Balance		70,331,751.13	3,489,384.02
Closing Balance	8	27,886,186.50	70,331,751.13
Note 1 - Independent Revenue			

Fees		4,890,956.63	
Earnings			6,071,425.32
Repayments General		300,000.00	
Interest Earned		4,225,768.29	
Miscellaneous Revenue		15,240,276.73	
Total		24,657,001.65	6,071,425.32
Note 2 - BTL Receipts			

With holding Taxes due to FIRS		16,859,963.34	22,597,670.21



VAT due to FIRS		7,591,666.47		31,500,773.57
PAYE Taxes due to State Board of Internal Revenue		12,190,942.43		50,837,723.45
Union Deductions				2,725,265.34
Loans deduction for Salary Other Deduction for payroll		7,540,853.46		25,492,063.76
10% Contract Retention Charges		340,000.00		4,298,440.50
SIGMA Pension		16,721,532.29		114,031,575.06
With Holding Taxes Due to BIR		1,265,119.60		390,671.19
Commodity Deductions				142,100.00
NULGE Deductions		4,829,412.85		4,908,587.14
NANM Deduction				53,044.00
PDP Contribution		420,000.00		
Unclaimed Salaries		1,982,659.38		2,468,000.00
ALGON Dues		150,000.00		
NUT Deduction				7,310,906.91
NUT Endwell				18,280,000.00
National Housing Fund Deduction		3,422,354.50		3,396,672.62
AOPSHON				467,500.00
Total		73,314,504.32		288,900,993.75
Note 3 - Compensation of Employees				

Contribution for Primary Teachers Salaries		665,977,552.80		390,288,537.26
Local Government Staff	3A	543,236,305.89		392,950,448.18
Total		1,209,213,858.69		783,238,985.44
Note 3A - Local Government Staff				

Kachia Local Govt		543,236,305.89		392,950,448.18
Total		543,236,305.89		392,950,448.18
Note 4 - Social Benefits				

Contribution to Pension Fund		183,929,049.37		150,977,938.77
Other Pension Requirement				48,000,000.00
Total		183,929,049.37		198,977,938.77
Note 5 - Overhead Costs				

Transport and Travelling		1,941,692.99		4,276,500.00
Utilities		200,000.00		5,488,700.00
Material and Supplies		9,554,987.50		79,478,741.24
Maintenance Services		25,828,001.38		48,222,459.89
Training		21,155,155.56		16,571,917.00
Other Services		88,269,883.18		130,628,297.13
Consulting & Professional Services		4,970,000.00		11,360,812.06
Fuel and Lubricants				1,683,000.00
Financial Charges		2,660,291.00		9,177,779.05
Miscellaneous Expenses		710,807,236.81		428,244,036.47
Local Grants and Contributions		14,995,897.15		
Total		880,383,145.57		735,132,242.84



Note 6 - Below the Line Payments			

With-Holding Taxes Due to FIRS	16,859,963.34		22,597,670.21
VAT due to FIRS	7,591,666.47		31,500,773.57
PAYE Taxes due to State Board of Internal Revenue	12,190,942.43		50,837,723.45
Union Deductions			2,725,265.34
Loans deduction for Salary Other Deduction for payroll	7,540,853.46		25,492,063.76
10% Contract Retention Charges	340,000.00		4,298,440.50
SIGMA Pension	16,721,532.29		114,031,575.06
With Holding Taxes Due to BIR	1,265,119.60		390,671.19
Commodity Deductions			142,100.00
NULGE Deductions	4,829,412.85		4,908,587.14
NANM Deduction			53,044.00
PDP Contribution	420,000.00		
Refund of Unclaimed Salaries	1,982,659.38		2,468,000.00
ALGON Dues	150,000.00		
NUT Deduction			7,310,906.91
NUT Endwell			18,280,000.00
National Housing Fund Deduction	3,422,354.50		3,396,672.62
AOPSHON			467,500.00
Total	73,314,504.32		288,900,993.75
Note 7 - Net Cash From Investing Activities by Location			

Katari Ward	303,571,949.27		435,707,440.36
Awon Ward	30,799,045.43		
Kachia Ward	125,382,403.30		334,233,387.86
Ankwa Ward	23,519,663.78		22,991,000.00
Kurmin Musa Ward	24,781,070.80		19,849,067.00
Gidan Tagwai Ward			14,179,450.00
Total	508,054,132.58		826,960,345.22
Note 8 - Closing Balance			

Oceanic/ Eco Bank Excess Crude Acct.			2,618.03
First Bank VAT Acct.			165,033.13
Fertilizer Acct. FCMB			506.47
Main Acct. FCMB			248,710.16
Zenith Bank VAT Acct			214,012.05
Keystone Bank Revenue Acct			11,582.85
FCMB Main Acct	26,560,953.48		36,785,212.69
FCMB Operational/Salary Acct.	151,931.93		389,599.13
FCMB Capital Account	1,123,410.76		32,514,476.62
Paris Club Refunds Account	49,890.33		
Sub Total: Cash and Bank	27,886,186.50		70,331,751.13
Total Consolidated Cash & Bank Balances	27,886,186.50		70,331,751.13

KACHIA LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	27,886,186.50	70,331,751.13
Sub Total		27,886,186.50	70,331,751.13
Investments and Other Assets			

Investments	9	12,280,000.00	12,280,000.00
Sub Total		12,280,000.00	12,280,000.00
Total Assets		40,166,186.50	82,611,751.13
PUBLIC FUNDS:			

Consolidated Revenue Fund	11	27,886,186.50	70,331,751.13
Capital Development Fund	12		
Other Funds		12,280,000.00	12,280,000.00
Sub - Total: Public Funds		40,166,186.50	82,611,751.13
LIABILITIES:			

Public Funds + Liabilities		40,166,186.50	82,611,751.13
Note 8 - Treasuries and Banks			

Oceanic/ Eco Bank Excess Crude Acct.			2,618.03
First Bank VAT Acct.			165,033.13
Fertilizer Acct. FCMB			506.47
Main Acct. FCMB			248,710.16
Zenith Bank VAT Acct			214,012.05
Keystone Bank Revenue Acct			11,582.85
FCMB Main Acct		26,560,953.48	36,785,212.69
FCMB Operational/Salary Acct.		151,931.93	389,599.13
FCMB Capital Account		1,123,410.76	32,514,476.62
Paris Club Refunds Account		49,890.33	
Total		27,886,186.50	70,331,751.13



Note 9 - Investments				

Nigeria Universal Bank		1,000,000.00		1,000,000.00
Ginger Processing Company		3,000,000.00		3,000,000.00
Ikara Food Processing Company		260,000.00		260,000.00
Jama'a Bakery		20,000.00		20,000.00
Purchase of Shares		8,000,000.00		8,000,000.00
Total		12,280,000.00		12,280,000.00
Note 11 - Consolidated Revenue Fund				

Opening Balance		70,331,751.13		3,489,384.02
Add/(Less) Net Recurrent Surplus/(Deficit)		42,445,564.63		66,842,367.11
Closing Balance		27,886,186.50		70,331,751.13
Note 12 - Capital Development Fund				

KACHIA LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		3,489,384.02	70,331,751.13	75,590,801.00	345,481,293.00	275,149,541.87		
Add: Recurrent Receipts:								
Statutory Allocation		2,172,947,722.83	2,104,218,759.90	2,070,518,358.00	2,288,694,331.00	184,475,571.10		
Share of VAT		342,418,552.12	491,007,238.65	523,466,132.00	523,466,132.00	32,458,893.35		
Excess Crude		19,422,955.65						
NNPC Refunds			3,132,734.78			3,132,734.78		
Special Allocation		3,720,490.34						
Refund From Paris Exit			13,147,716.47			13,147,716.47		
10% Allocation From State				71,421,928.00	71,421,928.00	71,421,928.00		
Exchange Rate Difference		74,084,645.12	3,508,588.37			3,508,588.37		
Solid Minerals			2,725,551.94			2,725,551.94		
Share of Forex Equalization			40,807,586.78			40,807,586.78		
Excess Bank Charges Recovered			43,295,686.68			43,295,686.68		
Share of Good and Value Consideration			17,230,041.30			17,230,041.30		
Sub Total: Statutory Allocation		2,612,594,366.06	2,719,073,904.87	2,665,406,418.00	2,883,582,391.00	164,508,486.13		
Direct Taxes	15			1,182,030.00	1,182,030.00	1,182,030.00		
Licenses	16			2,088,742.00	2,088,742.00	2,088,742.00		
Rates	17			1,152,677.00	1,152,677.00	1,152,677.00		
Fees	18		4,890,956.63	9,661,352.00	9,661,352.00	4,770,395.37		
Earnings	21	6,071,425.32		2,015,706.00	2,015,706.00	2,015,706.00		
Repayments	24		300,000.00			300,000.00		
Interest Earned	26		4,225,768.29			4,225,768.29		
Miscellaneous	27		15,240,276.73			15,240,276.73		
Sub-Total: Independent Revenue		6,071,425.32	24,657,001.65	16,100,507.00	16,100,507.00	8,556,494.65		
Below The Line Receipts	29	288,900,993.75	73,314,504.32			73,314,504.32		
Total Recurrent Receipts		2,907,566,785.13	2,817,045,410.84	2,681,506,925.00	2,899,682,898.00	82,637,487.16		
Total Funds Available		2,911,056,169.15	2,887,377,161.97	2,757,097,726.00	3,245,164,191.00	357,787,029.03		
Less: Recurrent Payments:								
Salaries Wages and Allowances	30	783,238,985.44	1,209,213,858.69	1,065,417,967.00	1,127,912,360.00	81,301,498.69	1,118,688,864.00	1,174,623,307.00
Social Benefits		198,977,938.77	183,929,049.37	4,851,239.00	102,241,733.00	81,687,316.37	8,171,741.00	8,171,741.00
Overhead Cost	31	735,132,242.84	880,383,145.57	450,432,095.00	508,723,181.00	371,659,964.57	413,369,970.00	438,879,554.00
CRFC - Settlement of Liabilities		7,513,912.00	4,596,284.94	15,657,328.00	15,657,328.00	11,061,043.06	20,657,328.00	20,657,328.00
BTL Payments	32	288,900,993.75	73,314,504.32			73,314,504.32		
Total Recurrent Payments		2,013,764,072.80	2,351,436,842.89	1,536,358,629.00	1,754,534,602.00	596,902,240.89	1,560,887,903.00	1,642,331,930.00
Net Recurrent Funds before Transfers		897,292,096.35	535,940,319.08	1,220,739,097.00	1,490,629,589.00	954,689,269.92	1,560,887,903.00	1,642,331,930.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42		
Total Appropriations/Transfers		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42		
Closing Balance		70,331,751.13	27,886,186.50			27,886,186.50	1,560,887,903.00	1,642,331,930.00



Note 16 - Licenses								

Radio/Television Station License				1,018,547.00	1,018,547.00	1,018,547.00		
Bicycle/License				1,070,195.00	1,070,195.00	1,070,195.00		
Total				2,088,742.00	2,088,742.00	2,088,742.00		
Note 17 - Rates								

Shops and Kiosk Rates				1,152,677.00	1,152,677.00	1,152,677.00		
Total				1,152,677.00	1,152,677.00	1,152,677.00		
Note 18 - Fees								

Naming Of Street Registration Fees				985,704.00	985,704.00	985,704.00		
Contract Registration Fees			2,890,956.63			2,890,956.63		
Marriage/Divorce Fees				986,433.00	986,433.00	986,433.00		
Customary Right of Occupancy Fees				963,607.00	963,607.00	963,607.00		
On and Off Liquor Fees				1,014,672.00	1,014,672.00	1,014,672.00		
Domestic Animal Fees				854,408.00	854,408.00	854,408.00		
Slaughter Slab Fees				1,065,065.00	1,065,065.00	1,065,065.00		
Public Convenience Sewage and Refuse Disposal Fees				842,041.00	842,041.00	842,041.00		
Fee Structure for Masts			2,000,000.00	916,041.00	916,041.00	1,083,959.00		
Religious Places Establishment Fees				1,182,046.00	1,182,046.00	1,182,046.00		
Other Levies and Fees				851,335.00	851,335.00	851,335.00		
Total			4,890,956.63	9,661,352.00	9,661,352.00	4,770,395.37		
Note 19 - Fines								

Note 20 - Sales								

Note 21 - Earnings								

Earning from Other Commercial Undertakings		6,071,425.32						
Earning from Market				1,019,960.00	1,019,960.00	1,019,960.00		
Earning from Motor Park				995,746.00	995,746.00	995,746.00		
Total		6,071,425.32		2,015,706.00	2,015,706.00	2,015,706.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								



Note 25 - Investment Income								

Note 26 - Interest								

Bank Interests			4,196,435.32			4,196,435.32		
Gains on Foreign Exchange			29,332.97			29,332.97		
Total			4,225,768.29			4,225,768.29		
Note 27 - Miscellaneous								

Unclaimed Deposited			15,240,276.73			15,240,276.73		
Total			15,240,276.73			15,240,276.73		
Note 29 - BTL Receipts								

With holding Taxes due to FIRS		22,597,670.21	16,859,963.34			16,859,963.34		
VAT due to FIRS		31,500,773.57	7,591,666.47			7,591,666.47		
PAYE Taxes due to State Board of Internal Revenue		50,837,723.45	12,190,942.43			12,190,942.43		
Union Deductions		2,725,265.34						
Loans deduction for Salary Other Deduction for payroll		25,492,063.76	7,540,853.46			7,540,853.46		
10% Contract Retention Charges		4,298,440.50	340,000.00			340,000.00		
SIGMA Pension		114,031,575.06	16,721,532.29			16,721,532.29		
With Holding Taxes Due to BIR		390,671.19	1,265,119.60			1,265,119.60		
Commodity Deductions		142,100.00						
NULGE Deductions		4,908,587.14	4,829,412.85			4,829,412.85		
NANM Deduction		53,044.00						
PDP Contribution			420,000.00			420,000.00		
Unclaimed Salaries		2,468,000.00	1,982,659.38			1,982,659.38		
ALGON Dues			150,000.00			150,000.00		
NUT Deduction		7,310,906.91						
NUT Endwell		18,280,000.00						
National Housing Fund Deduction		3,396,672.62	3,422,354.50			3,422,354.50		
AOPSHON		467,500.00						
Total		288,900,993.75	73,314,504.32			73,314,504.32		
Note 30 - Salaries Wages & Allowances								

Department of Admin. and Finance		259,643,861.00	423,886,141.40	362,134,683.00	424,629,076.00	742,934.60	380,241,416.00	399,253,487.00
Department of Primary Health Care		133,306,587.18	119,350,164.49	37,266,969.00	37,266,969.00	82,083,195.49	699,317,131.00	734,282,987.00
Contribution to Primary Education		390,288,537.26	665,977,552.80	666,016,315.00	666,016,315.00	38,762.20	39,130,317.00	41,086,833.00
Total		783,238,985.44	1,209,213,858.69	1,065,417,967.00	1,127,912,360.00	81,301,498.69	1,118,688,864.00	1,174,623,307.00



Note 31 - Overhead Cost								

Department of Admin. and Finance		497,831,389.66	800,458,193.65	379,386,120.00	427,677,206.00	372,780,987.65	319,382,509.00	344,892,093.00
Department of Agriculture & Forestry		43,006,990.47	11,982,073.44	12,000,000.00	12,000,000.00	17,926.56	6,620,000.00	6,620,000.00
Department of Works and Infrastructure		29,227,329.89	11,298,023.87	1,366,000.00	11,366,000.00	67,976.13	1,366,000.00	1,366,000.00
Department of Education and Social Development		124,053,721.94	16,356,607.61	17,356,000.00	17,356,000.00	999,392.39	30,756,000.00	30,756,000.00
Department of Primary Health Care		41,012,810.88	40,288,247.00	40,323,975.00	40,323,975.00	35,728.00	55,245,461.00	55,245,461.00
Total		735,132,242.84	880,383,145.57	450,432,095.00	508,723,181.00	371,659,964.57	413,369,970.00	438,879,554.00
Note 32 - BTL Payments								

With-Holding Taxes Due to FIRS		22,597,670.21	16,859,963.34			16,859,963.34		
Vat due to FIRS		31,500,773.57	7,591,666.47			7,591,666.47		
PAYE Taxes due to State Board of Internal Revenue		50,837,723.45	12,190,942.43			12,190,942.43		
Union Deductions		2,725,265.34						
Loans deduction for Salary Other Deduction for payroll		25,492,063.76	7,540,853.46			7,540,853.46		
10% Contract Retention Charges		4,298,440.50	340,000.00			340,000.00		
SIGMA Pension		114,031,575.06	16,721,532.29			16,721,532.29		
With Holding Taxes Due to BIR		390,671.19	1,265,119.60			1,265,119.60		
Commodity Deductions		142,100.00						
NULGE Deductions		4,908,587.14	4,829,412.85			4,829,412.85		
NANM Deduction		53,044.00						
PDP Contribution			420,000.00			420,000.00		
Refund of Unclaimed Salaries		2,468,000.00	1,982,659.38			1,982,659.38		
ALGON Dues			150,000.00			150,000.00		
NUT Deduction		7,310,906.91						
NUT Endwell		18,280,000.00						
National Housing Fund Deduction		3,396,672.62	3,422,354.50			3,422,354.50		
AOPSHON		467,500.00						
Total		288,900,993.75	73,314,504.32			73,314,504.32		

KACHIA LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance				75,590,801.00	345,481,293.00	345,481,293.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42		
Sub Total: Capital Receipts		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42		
Total Capital Funds Available		826,960,345.22	508,054,132.58	1,296,329,898.00	1,836,110,882.00	1,328,056,749.42		
Less: Capital Expenditure:								
General Public Services	37	19,650,000.00	19,235,314.09	145,284,020.00	165,284,020.00	146,048,705.91		
Economic Affairs	38	176,293,774.98	154,056,448.73	219,330,413.00	255,330,413.00	101,273,964.27	62,543,940.00	
Housing and Community Development	40	503,936,596.80	208,002,875.30	520,700,122.00	726,590,614.00	518,587,738.70	193,713,828.00	
Health	41	71,920,869.87	33,474,070.80	131,524,195.00	139,524,195.00	106,050,124.20	3,150,000.00	3,307,503.00
Education	43	55,159,103.57	83,213,423.66	182,712,347.00	182,712,347.00	99,498,923.34		
Social Protection	44		10,072,000.00	21,188,000.00	21,188,000.00	11,116,000.00		
Total Capital Expenditure		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42	259,407,768.00	3,307,503.00
Closing Balance							259,407,768.00	3,307,503.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs		19,650,000.00	19,235,314.09	145,284,020.00	165,284,020.00	146,048,705.91		
Total		19,650,000.00	19,235,314.09	145,284,020.00	165,284,020.00	146,048,705.91		
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs				20,500,000.00	20,500,000.00	20,500,000.00		
70421 - Agriculture		15,201,067.00	20,794,045.43	64,850,000.00	64,850,000.00	44,055,954.57	12,000,000.00	
70435 - Electricity		84,248,272.53	69,708,957.05	82,919,851.00	82,919,851.00	13,210,893.95		
70451 - Road Transport		76,844,435.45	63,553,446.25	51,060,562.00	87,060,562.00	23,507,115.75	50,543,940.00	
Total		176,293,774.98	154,056,448.73	219,330,413.00	255,330,413.00	101,273,964.27	62,543,940.00	
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		189,925,302.36	5,988,000.00	40,760,000.00	158,650,492.00	152,662,492.00		
70660 - Housing and Community Amenities N.E.C		314,011,294.44	202,014,875.30	479,940,122.00	567,940,122.00	365,925,246.70	193,713,828.00	
Total		503,936,596.80	208,002,875.30	520,700,122.00	726,590,614.00	518,587,738.70	193,713,828.00	



Note 41 - Health								

70721 - General Medical Services		9,958,000.00	8,693,000.00	10,000,000.00	18,000,000.00	9,307,000.00		
70731 - General Hospital Services		58,964,869.87	24,781,070.80	118,524,195.00	118,524,195.00	93,743,124.20		
70750 - R & D Health		2,998,000.00		3,000,000.00	3,000,000.00	3,000,000.00	3,150,000.00	3,307,503.00
Total		71,920,869.87	33,474,070.80	131,524,195.00	139,524,195.00	106,050,124.20	3,150,000.00	3,307,503.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		25,793,000.00	20,000,000.00	20,000,000.00	20,000,000.00			
70950 - Education not Definable by Level		29,366,103.57	63,213,423.66	162,712,347.00	162,712,347.00	99,498,923.34		
Total		55,159,103.57	83,213,423.66	182,712,347.00	182,712,347.00	99,498,923.34		
Note 44 - Social Protection								

71080 - R & D Social Protection			1,150,000.00	12,260,000.00	12,260,000.00	11,110,000.00		
71090 - Social Protection N.E.C			8,922,000.00	8,928,000.00	8,928,000.00	6,000.00		
Total			10,072,000.00	21,188,000.00	21,188,000.00	11,116,000.00		

KACHIA LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin. & Finance								

25001001/11010001	Statutory Allocation	2,172,947,722.83	2,104,218,759.90	2,070,518,358.00	2,288,694,331.00	184,475,571.10		
25001001/11010002	Share of VAT	342,418,552.12	491,007,238.65	523,466,132.00	523,466,132.00	32,458,893.35		
25001001/11010003	Excess Crude	19,422,955.65						
25001001/11010006	NNPC Refunds		3,132,734.78			3,132,734.78		
25001001/11010007	Special Allocation	3,720,490.34						
25001001/11010009	Refund From Paris Exit		13,147,716.47			13,147,716.47		
25001001/11010011	10% Allocation From State			71,421,928.00	71,421,928.00	71,421,928.00		
25001001/11010013	Exchange Rate Difference	74,084,645.12	3,508,588.37			3,508,588.37		
25001001/11010018	Solid Minerals		2,725,551.94			2,725,551.94		
25001001/11000019	Share of Forex Equalization		40,807,586.78			40,807,586.78		
25001001/11000020	Excess Bank Charges Recovered		43,295,686.68			43,295,686.68		
25001001/11000019	Share of Good and Value Consideration		17,230,041.30			17,230,041.30		
Total		2,612,594,366.06	2,719,073,904.87	2,665,406,418.00	2,883,582,391.00	164,508,486.13		
TAXES								
25001001 - Department of Admin. & Finance								

25001001/12010005	Cattle Tax			1,182,030.00	1,182,030.00	1,182,030.00		
Total				1,182,030.00	1,182,030.00	1,182,030.00		
LICENSES								
25001001 - Department of Admin. & Finance								

25001001/12020005	Radio/Television Station License			1,018,547.00	1,018,547.00	1,018,547.00		
25001001/12020012	Bicycle/License			1,070,195.00	1,070,195.00	1,070,195.00		
Total				2,088,742.00	2,088,742.00	2,088,742.00		
RATES								
25001001 - Department of Admin. & Finance								

25001001/12030006	Shops and Kiosk Rates			1,152,677.00	1,152,677.00	1,152,677.00		
Total				1,152,677.00	1,152,677.00	1,152,677.00		
FEES								
25001001 - Department of Admin. & Finance								

25001001/12040006	Naming Of Street Registration Fees			985,704.00	985,704.00	985,704.00		
25001001/12040017	Contract Registration Fees		2,890,956.63			2,890,956.63		



25001001/12040018	Marriage/Divorce Fees			986,433.00	986,433.00	986,433.00		
25001001/12040031	Customary Right of Occupancy Fees			963,607.00	963,607.00	963,607.00		
25001001/12040074	On and Off Liquor Fees			1,014,672.00	1,014,672.00	1,014,672.00		
25001001/12040098	Domestic Animal Fees			854,408.00	854,408.00	854,408.00		
25001001/12040099	Slaughter Slab Fees			1,065,065.00	1,065,065.00	1,065,065.00		
25001001/1204040101	Public Convenience Sewage and Refuse Disposal Fees			842,041.00	842,041.00	842,041.00		
25001001/12040102	Fee Structure for Masts		2,000,000.00	916,041.00	916,041.00	1,083,959.00		
25001001/1204040103	Religious Places Establishment Fees			1,182,046.00	1,182,046.00	1,182,046.00		
25001001/12040104	Other Levies and Fees			851,335.00	851,335.00	851,335.00		
Total			4,890,956.63	9,661,352.00	9,661,352.00	4,770,395.37		
FINES								
25001001 - Department of Admin. & Finance								

SALES								
25001001 - Department of Admin. & Finance								

EARNINGS								
25001001 - Department of Admin. & Finance								

25001001/12070011	Earning from Other Commercial Undertakings	6,071,425.32						
25001001/12070012	Earning from Market			1,019,960.00	1,019,960.00	1,019,960.00		
25001001/12070013	Earning from Motor Park			995,746.00	995,746.00	995,746.00		
Total		6,071,425.32		2,015,706.00	2,015,706.00	2,015,706.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin. & Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin. & Finance								

REPAYMENTS								
25001001 - Department of Admin. & Finance								

25001001/12100005	Refunds		300,000.00			300,000.00		
Total			300,000.00			300,000.00		
INVESTMENT INCOME								
25001001 - Department of Admin. & Finance								



INTEREST EARNED								
25001001 - Department of Admin. & Finance								

25001001/12120010	Bank Interests			4,196,435.32			4,196,435.32	
25001001/12120011	Gains on Foreign Exchange			29,332.97			29,332.97	
Total				4,225,768.29			4,225,768.29	
MISCELLANEOUS								
25001001 - Department of Admin. & Finance								

25001001/13140003	Unclaimed Deposited			15,240,276.73			15,240,276.73	
Total				15,240,276.73			15,240,276.73	
BELOW THE LINE RECEIPTS								
25001001 - Department of Admin. & Finance								

25001001/12150001	With holding Taxes due to FIRS	22,597,670.21	16,859,963.34				16,859,963.34	
25001001/12150002	VAT due to FIRS	31,500,773.57	7,591,666.47				7,591,666.47	
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	50,837,723.45	12,190,942.43				12,190,942.43	
25001001/12150004	Union Deductions	2,725,265.34						
25001001/12150006	Loans deduction for Salary Other Deduction for payroll	25,492,063.76	7,540,853.46				7,540,853.46	
25001001/12150008	10% Contract Retention Charges	4,298,440.50	340,000.00				340,000.00	
25001001/12150009	SIGMA Pension	114,031,575.06	16,721,532.29				16,721,532.29	
25001001/12150010	With Holding Taxes Due to BIR	390,671.19	1,265,119.60				1,265,119.60	
25001001/12150011	Commodity Deductions	142,100.00						
25001001/12150012	NULGE Deductions	4,908,587.14	4,829,412.85				4,829,412.85	
25001001/12150014	NANM Deduction	53,044.00						
25001001/12150015	PDP Contribution		420,000.00				420,000.00	
25001001/12150030	Unclaimed Salaries	2,468,000.00	1,982,659.38				1,982,659.38	
25001001/12150031	ALGON Dues		150,000.00				150,000.00	
25001001/12150032	NUT Deduction	7,310,906.91						
25001001/12150034	NUT Endwell	18,280,000.00						
25001001/12150036	National Housing Fund Deduction	3,396,672.62	3,422,354.50				3,422,354.50	
25001001/12150039	AOPSHON	467,500.00						
Total		288,900,993.75	73,314,504.32				73,314,504.32	
Grand Total		2,907,566,785.13	2,817,045,410.84	2,681,506,925.00	2,899,682,898.00		82,637,487.16	

KACHIA LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
11001001 - OFFICE OF THE CHAIRMAN								
25001001 - DEPARTMENT OF ADMIN. AND FINANCE								

25001001/21010101	Basic Salary	259,643,861.00	296,312,038.65	234,486,130.00	296,980,523.00	668,484.35	246,210,436.00	258,520,958.00
25001001/21010104	Salary Arrears		127,574,102.75	127,648,553.00	127,648,553.00	74,450.25	134,030,980.00	140,732,529.00
Sub Total - Personnel Cost		259,643,861.00	423,886,141.40	362,134,683.00	424,629,076.00	742,934.60	380,241,416.00	399,253,487.00
25001001/22020102	Local Travel and Transport - Others	2,277,500.00	1,941,692.99	1,968,835.00	1,968,835.00	27,142.01	1,968,835.00	1,968,835.00
25001001/22020103	International Transport and Travels - Training	1,999,000.00						
25001001/22020106	Duty tour Allowance-Civil Servant	49,677,892.06	14,115,253.30	14,134,177.00	14,134,177.00	18,923.70	14,134,177.00	14,134,177.00
25001001/22020301	Office Stationeries/Computer Consumables	18,073,763.00	1,820,616.18	1,853,000.00	1,853,000.00	32,383.82	1,853,000.00	1,853,000.00
25001001/22020305	Printing of Non Security Documents	11,596,391.30	3,749,591.32	3,921,212.00	3,921,212.00	171,620.68	3,921,212.00	3,921,212.00
25001001/22020306	Printing of Security Documents	8,997,608.70	3,485,000.00	3,500,000.00	3,500,000.00	15,000.00	3,500,000.00	3,500,000.00
25001001/22020403	Maintenance of Office Building Residential Qtrs		11,831,805.45	11,840,000.00	11,840,000.00	8,194.55	11,840,000.00	11,840,000.00
25001001/22020404	Maintenance of Office / IT Equipments	7,748,500.00	690,000.00	700,000.00	700,000.00	10,000.00	700,000.00	700,000.00
25001001/22020406	Upkeep of Offices /Cleaning Services	2,619,000.00	2,208,172.06	2,210,000.00	2,210,000.00	1,827.94	2,210,000.00	2,210,000.00
25001001/22020501	Training Staff Dev. And Welfare	7,785,700.00						
25001001/22020503	1% Local Government Training Fund Contribution	8,786,217.00	14,918,692.87	15,000,000.00	15,000,000.00	81,307.13		
25001001/22020505	Local Training (Seminar Conf. & Workshop)	5,044,800.00	21,499,000.00	21,505,183.00	21,505,183.00	6,183.00	32,210,367.00	32,210,367.00
25001001/22020509	Engagement of LGA's IPSAS Budgeting Consultant		3,999,000.00	4,000,000.00	4,000,000.00	1,000.00		
25001001/22020601	Support towards Security Enhancement	46,208,505.95	64,122,304.18	18,000,000.00	64,124,795.00	2,490.82		
25001001/22020604	Security Vote (Including Operations)	57,279,608.70	13,915,000.00	13,920,000.00	13,920,000.00	5,000.00	9,360,000.00	9,360,000.00
25001001/22021068	Physical Security		453,367,713.92	80,000,000.00	80,000,000.00	373,367,713.92	48,727,872.00	48,727,872.00
25001001/22020611	5% Incentives for Revenue Officers	3,957,565.48	3,234,329.00	3,284,422.00	3,284,422.00	50,093.00	3,284,422.00	3,284,422.00
25001001/22020701	Financial Consulting	7,365,812.06	2,990,000.00	3,000,000.00	3,000,000.00	10,000.00	4,000,000.00	4,000,000.00
25001001/22020711	Engagement of LGA's IPSAS Budgeting Consultant	3,995,000.00	1,980,000.00	2,000,000.00	2,000,000.00	20,000.00	2,000,000.00	2,000,000.00
25001001/22020712	Fixed Assets Register Valuation and Tagnation	4,997,761.46						
25001001/22020901	Bank Charges (Other Than interest)	4,178,404.00	2,660,291.00	500,000.00	2,666,291.00	6,000.00	500,000.00	500,000.00
25001001/22020902	Insurance Premium	4,999,375.05						
25001001/22021001	Entertainment & Hospitality	56,436,500.00	1,490,000.00	1,500,000.00	1,500,000.00	10,000.00	1,500,000.00	1,500,000.00
25001001/22021002	Honorarium & Sitting Allowance	7,918,565.22						
25001001/22021007	Welfare Packages	674,700.00						
25001001/22021013	Promotion		995,000.00	1,000,000.00	1,000,000.00	5,000.00	200,000.00	200,000.00
25001001/22021014	Annual Budget Expenses and Administration	1,545,794.00	7,550,434.79	7,557,700.00	7,557,700.00	7,265.21	5,557,700.00	5,557,700.00
25001001/22021030	LFTAS Administration & Management		3,395,000.00	3,400,000.00	3,400,000.00	5,000.00	6,842,755.00	6,842,755.00
25001001/22021034	Elected/Appointed Officials Remuneration	69,105,469.56	63,684,603.31	63,717,868.00	63,717,868.00	33,264.69	70,717,868.00	96,227,452.00
25001001/22021035	Local Government General Election	47,490,747.81	24,995,000.00	25,000,000.00	25,000,000.00	5,000.00	20,000,000.00	20,000,000.00
25001001/22021047	Overhead Cost Payment to Parastatals & Agencies	2,399,500.00	46,390,000.00	46,403,968.00	46,403,968.00	13,968.00	46,403,968.00	46,403,968.00
25001001/22021068	Monitoring and Evaluation	2,999,000.00	1,980,000.00	2,000,000.00	2,000,000.00	20,000.00	2,323,333.00	2,323,333.00
25001001/22021071	Contribution to Traditional Councils (Emirates & Chiefdoms)	11,998,800.00	6,829,755.00	6,842,755.00	6,842,755.00	13,000.00		
25001001/22021076	5% Retirement Bond Redemption Fund	34,674,608.31						

25001001/22021077	Local Government Reforms	4,999,300.00	4,997,041.13	5,000,000.00	5,000,000.00	2,958.87		
25001001/22021078	Statistical Data Collection General		627,000.00	627,000.00	627,000.00		627,000.00	627,000.00
25001001/22040107	Donations to Institutions & Organisations		14,995,897.15	15,000,000.00	15,000,000.00	4,102.85	25,000,000.00	25,000,000.00
Sub Total Overhead Cost		497,831,389.66	800,458,193.65	379,386,120.00	427,677,206.00	372,780,987.65	319,382,509.00	344,892,093.00
Total Recurrent Expenditure		757,475,250.66	1,224,344,335.05	741,520,803.00	852,306,282.00	372,038,053.05	699,623,925.00	744,145,580.00
15001001 - DEPARTMENT OF AGRIC AND FORESTRY								

15001001/22020314	Purchase of Seeds	15,799,330.00						
15001001/22020316	Purchase of Veterinary Drugs / Vaccines		499,780.00	500,000.00	500,000.00	220.00	2,000,000.00	2,000,000.00
15001001/22020605	Cleaning &Fumigation Services	23,182,617.00	6,998,250.00	7,000,000.00	7,000,000.00	1,750.00		
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows	4,025,043.47	2,990,043.44	3,000,000.00	3,000,000.00	9,956.56	3,120,000.00	3,120,000.00
15001001/22021063	Promotion of Agric Prod. Preserva. packaging & Procesg		1,494,000.00	1,500,000.00	1,500,000.00	6,000.00	1,500,000.00	1,500,000.00
Sub Total Overhead Cost		43,006,990.47	11,982,073.44	12,000,000.00	12,000,000.00	17,926.56	6,620,000.00	6,620,000.00
Total Recurrent Expenditure		43,006,990.47	11,982,073.44	12,000,000.00	12,000,000.00	17,926.56	6,620,000.00	6,620,000.00
20001001 - DEPARTMENT OF FINANCE								

34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								

34001001/22020201	Electricity Charges	2,953,800.00	200,000.00	208,000.00	208,000.00	8,000.00	208,000.00	208,000.00
34001001/22020205	Water Rates	2,534,900.00						
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	18,996,629.89	9,108,023.87	1,158,000.00	9,158,000.00	49,976.13	1,158,000.00	1,158,000.00
34001001/22020403	Maintenance of Office Building Residential Qtrs	1,079,000.00						
34001001/22020415	Maintenance of Boreholes	1,980,000.00	1,990,000.00		2,000,000.00	10,000.00		
34001001/22020801	Motor Vehicle Fuel Cost	1,683,000.00						
Sub Total Overhead Cost		29,227,329.89	11,298,023.87	1,366,000.00	11,366,000.00	67,976.13	1,366,000.00	1,366,000.00
Total Recurrent Expenditure		29,227,329.89	11,298,023.87	1,366,000.00	11,366,000.00	67,976.13	1,366,000.00	1,366,000.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

17001001/22020304	Magazines & Periodicals	17,374,978.24						
17001001/22020308	Field & Camping Materials Supplies	23,436,000.00						
17001001/22020504	Mass Literacy/Formal Adult Edu.		2,237,462.69	3,196,000.00	3,196,000.00	958,537.31	3,196,000.00	3,196,000.00
17001001/22021003	Publicity Advert & Briefing	13,137,769.88	1,150,144.92	1,170,000.00	1,170,000.00	19,855.08	1,170,000.00	1,170,000.00
17001001/22021009	Sporting Activities	19,747,826.08	585,000.00	595,000.00	595,000.00	10,000.00	595,000.00	595,000.00
17001001/22021018	Women and Youth Empowerment programme		6,998,000.00	7,000,000.00	7,000,000.00	2,000.00		
17001001/22021020	Foreign Scholarship Scheme	3,558,724.54						
17001001/22021021	Local Cultural Festival	19,986,473.99	2,844,000.00	2,845,000.00	2,845,000.00	1,000.00	2,845,000.00	2,845,000.00
17001001/22021022	Cultural and Festival of Arts	17,997,012.21						
17001001/22021025	NYSC Allowance	8,814,937.00	545,000.00	550,000.00	550,000.00	5,000.00	550,000.00	550,000.00
17001001/22021067	Poverty Alleviation		1,997,000.00	2,000,000.00	2,000,000.00	3,000.00	22,400,000.00	22,400,000.00
Sub Total Overhead Cost		124,053,721.94	16,356,607.61	17,356,000.00	17,356,000.00	999,392.39	30,756,000.00	30,756,000.00
Total Recurrent Expenditure		124,053,721.94	16,356,607.61	17,356,000.00	17,356,000.00	999,392.39	30,756,000.00	30,756,000.00





21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary	133,306,587.18	119,350,164.49	37,266,969.00	37,266,969.00	82,083,195.49	699,317,131.00	734,282,987.00
Sub Total - Personnel Cost		133,306,587.18	119,350,164.49	37,266,969.00	37,266,969.00	82,083,195.49	699,317,131.00	734,282,987.00
21001001/22021022	Infant and Young Child feeding (IYCF)	2,988,000.00						
21001001/22021027	Polio Immunization Days (IPDS)	27,510,459.30	7,542,248.00	7,560,000.00	7,560,000.00	17,752.00	7,560,000.00	7,560,000.00
21001001/22021047	Overhead Cost payment to Hospitals		19,762,000.00	19,763,968.00	19,763,968.00	1,968.00	19,070,686.00	19,070,686.00
21001001/22021052	System & Services of PHC		4,994,000.00	5,000,000.00	5,000,000.00	6,000.00	20,614,768.00	20,614,768.00
21001001/22021054	Community Management of Acute Malnutrition	10,514,351.58	4,994,999.00	4,999,999.00	4,999,999.00	5,000.00	4,999,999.00	4,999,999.00
21001001/22021080	Support to Health Care Facilities CHV FHC & M & E		2,995,000.00	3,000,008.00	3,000,008.00	5,008.00	3,000,008.00	3,000,008.00
Sub Total Overhead Cost		41,012,810.88	40,288,247.00	40,323,975.00	40,323,975.00	35,728.00	55,245,461.00	55,245,461.00
Total Recurrent Expenditure		174,319,398.06	159,638,411.49	77,590,944.00	77,590,944.00	82,047,467.49	754,562,592.00	789,528,448.00
51001001 - TRADITIONAL OFFICE								

MANDATORY DEDUCTIONS								

17001001/21010101	Contribution for Primary Education - Basic Salary	390,288,537.26	665,977,552.80	666,016,315.00	666,016,315.00	38,762.20	39,130,317.00	41,086,833.00
Total		390,288,537.26	665,977,552.80	666,016,315.00	666,016,315.00	38,762.20	39,130,317.00	41,086,833.00
SOCIAL BENEFITS								

OFFICE OF THE CHAIRMAN								

DEPARTMENT OF ADMIN. AND FINANCE								

25001001/22010102	Contribution to Pension Fund	150,977,938.77	183,929,049.37	4,851,239.00	102,241,733.00	81,687,316.37	8,171,741.00	8,171,741.00
25001001/22010105	Other Pension Requirement	48,000,000.00						
Total		198,977,938.77	183,929,049.37	4,851,239.00	102,241,733.00	81,687,316.37	8,171,741.00	8,171,741.00
Grand Total		1,724,863,079.05	2,278,122,338.57	1,536,358,629.00	1,754,534,602.00	523,587,736.57	1,560,887,903.00	1,642,331,930.00

KACHIA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010101 Transfer from CRF to CDF		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42		
Total		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42		
OTHER CAPITAL RECEIPTS								

MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42		

KACHIA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAMME
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPARTMENT OF ADMIN. AND FINANCE								

250001001/23020118/06000001	Refund to KDSG for Partnership With Chikun LGA on Provision	95,390,492.35	5,988,000.00		97,390,492.00	91,402,492.00		
250001001/23020124/06000002	Construction of 1No Market Stall (On Going) at Katari			2,640,000.00	2,640,000.00	2,640,000.00		
250001001/23020124/06000003	Construction of 1No Market Stall (On Going) at Crossing			1,120,000.00	1,120,000.00	1,120,000.00		
250001001/23020124/06000003	Construction of 1No Market Stall (On Going) at Kurmin Sara			1,645,769.00	1,645,769.00	1,645,769.00		
250001001/23020124/06000005	Construction of 2 Sets of 2 Bed-Rooms at the 2 Staff Quarters			15,469,532.00	15,469,532.00	15,469,532.00	30,000,000.00	
250001001/23020124/06000003	Construction of Market Stalls across the LGA			32,990,467.00	32,990,467.00	32,990,467.00		
250001001/23020124/06000007	Construction of 2Nos Market Stalls (On Going) at Agunu			1,809,235.00	1,809,235.00	1,809,235.00		
250001001/23030103/06000008	Renovation of Staff Quarters (On Going) & LG Secretariat			50,480,000.00	50,480,000.00	50,480,000.00		
250001001/23020124/06000010	Construction of 1No Open Market Stalls (On Going) at Crossing			7,199,536.00	7,199,536.00	7,199,536.00		
250001001/23020127/11000001	Construction of TV Viewing Centres at the 3 Zones			21,600,000.00	21,600,000.00	21,600,000.00	14,400,000.00	
250001001/23010114/11000002	Purchase of 10Nos Hp All-In-One Computers for Budget & Works		1,475,314.09	1,500,000.00	1,500,000.00	24,685.91		
250001001/23010115/11000003	Purchase of Photocopier for Budget Department			650,000.00	650,000.00	650,000.00		
250001001/23010107/13000001	Purchase of Hilux for the LGA Secretariat	9,800,000.00			10,000,000.00	10,000,000.00		
250001001/23010108/13000003	Purchase of Staff Buses(18Seater)	9,850,000.00			10,000,000.00	10,000,000.00		
250001001/23010115/13000006	Purchase of Printer for Budget Department			500,000.00	500,000.00	500,000.00		
250001001/23010128/13000008	Provision of Facilities for Security Agencies		2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00		
250001001/23020101/13000009	Construction of Police Outpost at Sabon Sarki (On Going) Rij			6,634,020.00	6,634,020.00	6,634,020.00		
Total		115,040,492.35	9,463,314.09	149,238,559.00	266,629,051.00	257,165,736.91	44,400,000.00	
15001001 - DEPARTMENT OF AGRIC AND FORESTRY								

15001001/23010127/01000001	Purchase of Equipment for Cottage Industries	5,202,000.00						
15001001/23010127/01000005	Purchase of 5No of Irrigation Pumps.			4,000,000.00	4,000,000.00	4,000,000.00		
15001001/23020113/01000007	Establishment of a Demonstration Farm/Expansion of Orchard a			5,400,000.00	5,400,000.00	5,400,000.00	3,600,000.00	
15001001/23020113/01000008	Renovation & Construction of Slaughter slabs at K/Sara J/Kog	9,999,067.00						
15001001/23040101/01000009	Establishment of Tree Crops Plantation			1,000,000.00	1,000,000.00	1,000,000.00		
15001001/23020113/01000012	Construction of Agricultural extension Store at Kachia Zones			14,000,000.00	14,000,000.00	14,000,000.00		
15001001/23010127/01000019	1nos of Knapsacks Sprayers			5,000,000.00	5,000,000.00	5,000,000.00		
15001001/23020113/01000020	Construction of Fertilizer Store at Katari Zone			10,000,000.00	10,000,000.00	10,000,000.00		
15001001/23020113/01000021	Construction of Poultry Farm			2,500,000.00	2,500,000.00	2,500,000.00		
15001001/23020113/01000022	Construction of Veterinary Clinics at Katari Ward			3,000,000.00	3,000,000.00	3,000,000.00		
15001001/23020113/01000036	Construction of Slaughter slab Across the LGA		9,995,000.00	10,000,000.00	10,000,000.00	5,000.00		
15001001/23020113/01000037	Demarcation and Tracing of Cattle Routes			5,000,000.00	5,000,000.00	5,000,000.00		
15001001/23050101/01000038	Food and Nutrition Programme		399,750.00	3,000,000.00	3,000,000.00	2,600,250.00		
15001001/23020113/01000039	Construction of Veterinary Clinics at Crossing			3,000,000.00	3,000,000.00	3,000,000.00		
15001001/23010127/01000040	Purchase of 500Nos Knapsack Sprayer			750,000.00	750,000.00	750,000.00		



15001001/23010124/01000041	Purchase of Home Economics working Materials		2,999,545.68	3,000,000.00	3,000,000.00	454.32		
15001001/23010127/01000042	Purchase of Nursery Facility and Equipment		699,981.00	1,000,000.00	1,000,000.00	300,019.00		
15001001/23010127/04000043	Purchase of 3Nos Hand-Powered Tractor Machines at N700 000 e			2,100,000.00	2,100,000.00	2,100,000.00		
15001001/23010127/04000044	Purchase of Agricultural Machinery & Equipment		6,699,768.75	12,600,000.00	12,600,000.00	5,900,231.25	8,400,000.00	
Total		15,201,067.00	20,794,045.43	85,350,000.00	85,350,000.00	64,555,954.57	12,000,000.00	
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								

34001001/23020124/06000001	Renovation of Staff Quarters (On Going) & LG Secretariat			10,000,000.00	10,000,000.00	10,000,000.00		
34001001/23020124/06000004	Re-construction of Kachia Motor Park			25,510,000.00	25,510,000.00	25,510,000.00		
34001001/23030124/06000006	Repairs of Kachia Motor Park	4,991,000.00						
34001001/23020119/06000009	Construction of Local Government Canteen	1,990,000.00		6,000,000.00	6,000,000.00	6,000,000.00	4,000,000.00	
34001001/23020101/06000010	Construction/Provision of Fencing Of Offices/Residential qua	9,773,171.28						
34001001/23020104/06000011	Construction of community Town Hall at Kachia Zone		2,376,092.25	10,000,000.00	10,000,000.00	7,623,907.75		
34001001/23020101/06000012	Construction of Works Department office & Workshop at the LG			15,000,000.00	15,000,000.00	15,000,000.00		
34001001/23010133/09000002	Purchase of Survey Equipment			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23040102/09000003	Completion of 12Nos Culverts (On Going) in the 3 Zones oft			1,260,000.00	1,260,000.00	1,260,000.00		
34001001/23040102/09000004	Construction of Box Culverts across the LGA		1,150,000.00	11,000,000.00	11,000,000.00	9,850,000.00		
34001001/23040102/09000005	Construction of Culverts across the LGA		8,922,000.00	8,928,000.00	8,928,000.00	6,000.00		
34001001/23020105/10000001	Drilling of New 8 units boreholes @ Dandan II Yarbung Magaji	4,750,000.00						
34001001/23020105/10000003	Construction of 15 No. Boreholes Across the Local Govt. Area	84,793,810.01		5,250,000.00	25,750,000.00	25,750,000.00		
34001001/23020105/10000021	Drilling of New 5 units boreholes @ L.G.E.A. Rijana U.B.E. U	5,980,000.00						
34001001/23020105/10000022	Drilling of New 2 units boreholes near Baba Makama & Baba Mu	2,200,000.00						
34001001/23020105/10000023	Drilling of New 3 units boreholes @ Ung. Pah Hanya Ung Pah C	3,590,962.66						
34001001/23020105/10000024	Drilling of New 6 units boreholes @ S/gari Ita Stadium Ung.	7,070,000.00						
34001001/23020105/10000025	Drilling of New 6 units boreholes @ Kurmin mata(4) Gantan(3)	7,000,000.00						
34001001/23020105/10000026	Drilling of New 10 units boreholes @ Crossing(10) Agumu(15)	11,950,000.00						
34001001/23020105/10000027	Drilling of New 10 units boreholes @ Kofar Liman Dudu Gidan	11,995,992.00						
34001001/23020105/10000028	Drilling of New 4 units boreholes @ Ung. Harshom Buasang opp	4,600,000.00						
34001001/23020105/10000029	Drilling of New 1 unit boreholes @ U.B.E. Gidan Ma'aji @ N1.	1,100,000.00						
34001001/23020105/10000030	Construction/Provision of Boreholes across the LGA		10,200,000.00	15,441,901.00	15,441,901.00	5,241,901.00	94,769,888.00	
34001001/23020101/13000004	Construction of District Head House @ Gidan Tagwai		2,472,699.50	5,000,000.00	5,000,000.00	2,527,300.50		
34001001/23020105/13000007	Purchase of official Vehicles(Peugeot 406) for 3 Directors	47,282,700.00		12,500,000.00	12,500,000.00	12,500,000.00		
34001001/23010107/13000016	Purchase of 1Nos Fire Fighter Truck			10,000,000.00	10,000,000.00	10,000,000.00		
34001001/23010108/13000017	Purchase of 2nos Buses for the LGA		15,000,000.00	15,000,000.00	15,000,000.00			
34001001/23010107/13000018	Purchase of Hilux Van for Due Process Office		17,925,000.00	18,000,000.00	18,000,000.00	75,000.00		
34001001/23020101/13000019	Construction of Legislative Offices and Chairman's Office Co		15,760,000.00	131,000,000.00	131,000,000.00	115,240,000.00		
34001001/23020103/14000002	Construction of Fence surrounding Transformers @ S/Gari Kusf	847,398.00						
34001001/23020103/14000026	Installation of Solar Street Light at Local Government Secre		6,241,086.96	24,000,000.00	24,000,000.00	17,758,913.04		
34001001/23020103/14000027	Purchase of lighting equipment		450,000.00	500,000.00	500,000.00	50,000.00		
34001001/23020103/14000037	Electrification Projects across the LGA	83,400,874.53	69,708,957.05	77,919,851.00	77,919,851.00	8,210,893.95		
34001001/23020103/14000040	Provision for Solar Home System		7,900,000.00	12,750,000.00	12,750,000.00	4,850,000.00		
34001001/23010119/14000041	Purchase and Installation of Solar Power Inverter including		8,013,721.13	9,000,000.00	9,000,000.00	986,278.87		
34001001/23020103/14000042	Installation of Solar Energy System to Health Department			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23020103/14000043	Electrification Project (On Going) at Rumada-Akwando		7,450,000.00	17,951,450.00	17,951,450.00	10,501,450.00		
34001001/23020103/14000044	Electrification Project at Maraban Walijo Sabon Gari G/Tagwai		4,589,311.58	37,400,000.00	37,400,000.00	32,810,688.42		



34001001/23020114/17000001	Construction/Provision of Drainages Across the LGA	4,999,946.40						
34001001/23020114/17000002	Construction/Provision of Bridges across the LGA	39,344,489.05	53,041,453.28	51,060,562.00	53,060,562.00	19,108.72	50,543,940.00	
34001001/23020114/17000004	Construction & Provision of Standard Drainage @ Kachia Urban	14,500,000.00	2,631,992.97		15,000,000.00	12,368,007.03		
34001001/23020114/17000012	Construction of Road from Bishini to Kurmin Iya	18,000,000.00	7,880,000.00		19,000,000.00	11,120,000.00		
34001001/23020114/170000014	Construction of Feeder Roads across the LGA	97,876,541.00	42,310,701.44	54,444,656.00	54,444,656.00	12,133,954.56	50,543,940.00	
34001001/23020114/17000016	Construction/Provision of 60 units Culverts in 12 Wards	14,179,450.00						
34001001/23020117/17000018	Construction/Provision of 24 units Box Culverts in 12 Wards	8,639,000.00						
34001001/23020114/17000035	Construction of road from Boda to Antong		10,000,000.00		18,000,000.00	8,000,000.00		
34001001/23020114/17000036	Extension of Feeder roads from Boham-Dandan-Walijo (On-Going)	10,283,477.50						
34001001/23020114/17000037	Construction of Road from the Secretariat to UngwanDage-Dage	18,500,000.00	10,000,000.00		19,000,000.00	9,000,000.00		
34001001/23020114/17000038	Construction of Road from Ramin kura to Gidan Tama	18,500,000.00	2,397,601.34		19,000,000.00	16,602,398.66		
34001001/23020114/17000039	Construction of Allah Magani Bridge	31,500,000.00	17,345,600.00		32,000,000.00	14,654,400.00		
34001001/23020105/17000042	Construction of Feeder Roads (On Going) at Ankwa Kudu-Ung. W		15,639,663.78	15,662,887.00	15,662,887.00	23,223.22		
34001001/23020114/17000043	Construction of Feeder Roads (On Going) at Dangyalmi-G/Mana		6,450,897.32	7,175,640.00	7,175,640.00	724,742.68		
34001001/23020114/17000044	Construction of Feeder Roads (On Going) at Kabode Joudu and		15,000,000.00	20,634,025.00	20,634,025.00	5,634,025.00		
34001001/23020114/17000045	Construction of Feeder Roads (On Going) at Pachi			8,525,024.00	8,525,024.00	8,525,024.00		
34001001/23020114/17000046	Grading of 4Km Roads in Kachia LGA		252,500.00	10,000,000.00	10,000,000.00	9,747,500.00		
34001001/23020114/17000047	Grading of Katari Town's Roads			15,000,000.00	15,000,000.00	15,000,000.00		
Total		569,638,812.43	361,109,278.60	671,913,996.00	816,413,996.00	455,304,717.40	199,857,768.00	
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

17001001/23020107/05000002	Construction of Examination Hall at Kachia Doka & Gadaniji		20,000,000.00	20,000,000.00	20,000,000.00			
17001001/230101124/05000008	Purchase of Teaching & Learning Aid Equipments	19,995,000.00						
17001001/23020107/05000009	Construction of 2 blocks of 2 classrooms @ Ankwa Centre	5,798,000.00						
17001001/23020107/05000028	Construction of 2 Blocks of 2 Classrooms @ U.B.E. G/gajere U	19,436,000.00						
17001001/23020107/05000029	Renovation/Repairs of Classrooms @ L.G.E.A. Rijana Akilibu &	9,930,103.57						
17001001/23020107/05000030	Establishment of CBT Centre @ G.S.S. Kachia		24,105,558.79	25,000,000.00	25,000,000.00	894,441.21		
17001001/23010124/05000031	Purchase of Vocational and Skills Development Equipment		2,987,000.00	3,000,000.00	3,000,000.00	13,000.00		
17001001/23020107/45000032	Construction of Blocks of Classrooms across the LG		9,495,000.00	69,250,000.00	69,250,000.00	59,755,000.00		
17001001/230201073/05000036	Construction of 1No. Block of Classrooms (On Going) at Ingil			1,680,000.00	1,680,000.00	1,680,000.00		
17001001/23020107/05000037	Construction of 1No. Block of Classrooms (On Going) at Magaj			5,250,000.00	5,250,000.00	5,250,000.00		
17001001/23020107/05000038	Construction of 1No. Technical School at Awon		5,188,007.58	8,370,014.00	8,370,014.00	3,182,006.42		
17001001/23020107/05000039	Construction of 2No Block of Classrooms (On Going) at Gidan			7,485,781.00	7,485,781.00	7,485,781.00		
17001001/23020107/05000040	Fencing of Primary Schools across the LGA		14,599,000.00	30,000,000.00	30,000,000.00	15,401,000.00		
17001001/23030106/05000041	Renovation of Primary Schools across the LGA		1,336,433.03	1,816,374.00	1,816,374.00	479,940.97		
17001001/23030106/05000042	Renovation of Classrooms (On Going) at Gantang		1,988,000.00	2,210,000.00	2,210,000.00	222,000.00		
17001001/23030106/05000043	Renovation of Classrooms (On Going) at K/Iya		905,728.60	1,940,178.00	1,940,178.00	1,034,449.40		
17001001/2303020106/06000044	Renovation of Classrooms (On Going) at Sabon Sarki			2,210,000.00	2,210,000.00	2,210,000.00		
17001001/23010107/05000045	Construction of Craft Centre/Store & office			1,500,000.00	1,500,000.00	1,500,000.00		
17001001/23010113/11000001	Purchase of Information Equipment		2,608,695.66	3,000,000.00	3,000,000.00	391,304.34		
Total		55,159,103.57	83,213,423.66	182,712,347.00	182,712,347.00	99,498,923.34		
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/23050101/04000002	SHAWN II Programme	2,998,000.00		3,000,000.00	3,000,000.00	3,000,000.00	3,150,000.00	3,307,503.00
21001001/23020106/04000004	Construction of Primary Health Care in the 12 Wards of the L	58,964,869.87						

21001001/23020106/04000028	Construction of Health centre at M/Walijo				5,000,000.00	5,000,000.00	5,000,000.00		
21001001/23050101/04000032	Contribution to PHC services	9,958,000.00	8,693,000.00		10,000,000.00	18,000,000.00	9,307,000.00		
21001001/23020106/04000036	Construction of PHC Centre at Doka(Ongoing)				5,000,000.00	5,000,000.00	5,000,000.00		
21001001/23010122/04000037	Purchase of Hospital Equipment		2,699,038.00		3,000,000.00	3,000,000.00	300,962.00		
21001001/23050101/04000038	Refuse Evacuation and Waste Management		13,214,452.00		18,000,000.00	18,000,000.00	4,785,548.00		
21001001/23020106/04000039	Construction of Health Clinics (On Going) at K/Mazuga				11,491,324.00	11,491,324.00	11,491,324.00		
21001001/23020106/04000040	Construction of Health Clinics (On Going) at Dam Site				2,022,363.00	2,022,363.00	2,022,363.00		
21001001/23020106/04000041	Construction of Health Clinics (On Going) at Ladugga				1,880,648.00	1,880,648.00	1,880,648.00		
21001001/23020107/04000042	Construction of Health Clinics at Gyani(ongoing)				11,491,324.00	11,491,324.00	11,491,324.00		
21001001/23020106/04000043	Construction of Health Clinics at Maidamishi(ongoing)				12,490,569.00	12,490,569.00	12,490,569.00		
21001001/23020106/04000044	Construction of New Health Facilities at Jaban Kogo Gadaniiji				18,147,967.00	18,147,967.00	18,147,967.00		
21001001/23020106/04000045	Construction of Primary Health Care in the 12 Wards of the L		8,867,580.80		30,000,000.00	30,000,000.00	21,132,419.20		
Total		71,920,869.87	33,474,070.80	131,524,195.00	139,524,195.00	106,050,124.20	3,150,000.00	3,307,503.00	
Grand Total		826,960,345.22	508,054,132.58	1,220,739,097.00	1,490,629,589.00	982,575,456.42	259,407,768.00	3,307,503.00	





REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

**KADUNA NORTH
LOCAL GOVERNMENT**

FOR THE YEAR ENDED 31ST DECEMBER, 2019



Kaduna North

PRESENTED TO THE **KADUNA STATE HOUSE OF ASSEMBLY**



PROFILE OF ELECTED OFFICIALS

Hon. Saleh Shuaibu	Executive Chairman
Hon. Mohammed Musa	Shaba Ward
Hon. Tukur Musa	Gaji Ward
Hon. Salisu Umar	Liman Ward
Hon. Sani Bala Dogo	Maiburji Ward
Hon. Sidi Idris	Kabala Ward
Hon. Ibrahim Ahmed	Gabasawa Ward
Hon. Faruq Umar	Ungwan Sarki Ward
Hon. Umar Shehu	Badarawa Ward
Hon. Haruna Isha	Ungwan Dosa Ward
Hon. Aminu Ayuba	Kawo Ward
Hon. Abdullahi Danladi	Hayin Banki Ward
Hon. Hussaini Ismail Galadima	Ungwan Shanu Ward

MANAGEMENT STAFF

Hon. Hussani Zubairu Abdulkadir	Local Government Secretary
Alh. Nasiru Harande	Director Admin & Finance
Ramatu Yimba	Director Agric & Forestry
Mr. Kwasau Naisa	Director Education & Social Development
Alh. Umar Saidu Yushau	Director Works and Infrastructure
Alh. Ahmed Ashafa	Director Public Health Care
Mr. Zakari U. Swat	Director Budget



Hon. Saleh Shuaibu
Executive Chairman



Hon. Hussaini Zubairu
Secretary



Alh. Nasiru Harande
Dir. Admin and Finance



Alh. Isah Shehu
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Kaduna North Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kaduna North 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 Kaduna North Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Kaduna North Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Kaduna North Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

Hon. Saleh Shuaibu
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Kaduna North Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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

A handwritten signature in blue ink, consisting of a stylized 'S' and 'H'.

Alh. Isah Shehu
DDFS



RECORD KEEPING:

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

Bank reconciliation statements were not prepared;
There were outstanding payment vouchers; and
Unvouched payments.

CASH FLOW STATEMENTS

RECEIPTS:

During the year, the sum of two billion, seven hundred and twenty-nine million, nine hundred and sixty-three thousand, fourteen naira, ninety kobo (N2,729,963,014.90) only was received. This is made of the following:

Statutory Allocation	-	N2,056,269,593.45	75.32%
Value Added Tax	-	N587,055,435.35	21.50%
Independent Revenue	-	NIL	0.0%
Below the Line Receipt	-	N86,637,986.10	3.18%
Total	=	<u>N2,729,963,014.90</u>	<u>100%</u>

From the above presentation, Statutory Allocation and Value Added Tax (VAT) constitute 96.82% of the total receipts while nothing was realised from internally generated revenue. In other words, the Local Government depends solely on the federation account. This is an indication that the revenue machinery is ineffective and needs a total overhaul. Last year the sum of N18,395,729.66 was realized, and instead of improving, the revenue got lost. Certainly there are leakages in the system that have to be blocked. The most ironical thing is that Kaduna North Local Government has the highest potential for independent revenue. The revenue consultant and the management should give reasons for this abysmal performance.

PAYMENTS:

The total payments during the year amounted to two billion, eight hundred and eight million, two hundred and thirty-three thousand, nine hundred and twenty naira, (N2,808,233,920.00) only. This is made up of the following:

Recurrent Expenditure	-	N2,471,711,501.83	88.02%
Capital Expenditure	-	N336,522,418.17	11.98%
Total	=	<u>N2,808,233,920.00</u>	<u>100%</u>

From the above, it is glaring that not much was committed to infrastructural development as only 11.98% was devoted to capital projects where as recurrent expenditure got 88.02%. Even though the capital expenditure improved from N229,807,059.82 last year, 2018 to N336,522,418.17 this year 2019, a lot still needs to be done in order to inject more funds into capital projects.



OBSERVATIONS

The sum of one million naira N1,000,000.00 via cheque No. 315 on 13th June, 2019 without stating the purpose and neither was there any payment vouchers raised to support the payment. This is an aberration. The signatories to the accounts and the Chairman should be made to refund this amount to the coffers of the Local Government for spending public funds without budgetary provision and supporting documents.

UNVOUCHED PAYMENTS

S/N	DATE	CHQ NO	AMOUNT
1	13/6/2019	315	1,000,000.00

MISSING PAYMENT VOUCHERS N6,161,077.86

Six (6) payment vouchers, all amounting to six million, one hundred and sixty-one thousand and seventy-seven naira, eighty-six kobo (N6,161,077.86) only, were not presented for audit inspection. These payment vouchers should be made available for inspection, otherwise, the signatories to the accounts should be surcharged the whole amount for spending public funds without supporting documents. See details below.

OUTSTANDING PAYMENT VOUCHERS FOR THE MAY, 2019

S/N	DATE	CHQ NO	P.V NO	AMOUNT
1	SUNDRY PERSONS	SURVEY	09	100,000.00
2	UMAR YUSHA'U	REPAIRS OF TRANSFORMER	22	500,000.00
				N600,000.00

OUTSTANDING PAYMENT VOUCHER FOR THE MONTH OF OCTOBER, 2019

S/N	NAME OF PAYEE	PARTICULARS	PV. NO	AMOUNT N
1	SUNDRY PERSONS	REFRESHMENT	52	200,000.00
2	MIN. FOR LOCAL GOVERNMENT	NEWS MEDIA	80	143,478.26
				N343,478.26

PROJECT ACCOUNT

S/N	NAME OF PAYEE	PARTICULARS	PV. NO	AMOUNT N
1	KILASCO INT.	PHC ABAKWA	3	3,217,599.60
2	SANBEL LTD	PURCHASE OF TRANSFORMER	4	2,000,000.00
				N5,217,599.60



STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS

The book value of the Local Government's investments stood at N8,000,000.00 at 31st December, 2019. However, there were no returns on these investments. In fact for many years now, the value of these investments has been stagnant at N8 million without any growth or dividends. This is due to the fact that most of these companies invested in are either dead or just struggling to survive. There is need therefore to consider more viable investment options that could guarantee some returns.

TREASURIES AND BANKS:

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

UBA Personnel Cost Account No 102xxxxx35	-	N228,309.58
UBA Main Account No. 101xxxxx32	-	N237,686.55
FCMB Main Account No 5101510019	-	N4,700,016.69
FCMB Personnel Account No 5101510026	-	N604,361.72
FCMB Projects/Capital Account No. 5101510033	-	N1,047,445.40
UBA Personnel Account No 101xxxxx71	-	N134,308.77
Total	=	<u>N6,952,188.71</u>

These balances have been verified and certified by me.

ADVANCES AND DEPOSITS:

All advances have been retired and all third party deposits remitted to the appropriate quarters.

KADUNA NORTH LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY
FOR THE PERIOD ENDED 31/12/2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance	248,437.93	85,223,093.81	32,124,221.00	493,201,046.00	407,977,952.19		
RECEIPTS							
Statutory Allocation	2,484,024,691.39	2,643,325,028.80	2,558,245,612.00	2,558,245,612.00	85,079,416.80		
Internally Generated Revenue	69,861,954.63	86,637,986.10	503,114,329.00	503,114,329.00	416,476,342.90		
Transfer from CRF	229,807,059.82	336,522,418.17	662,880,621.00	662,880,621.00	326,358,202.83	1,131,990,077.00	1,181,157,577.00
BTL Receipts	51,466,224.97	86,637,986.10			86,637,986.10		
Total Current Year Receipts	2,835,159,930.81	3,153,123,419.17	3,724,240,562.00	3,724,240,562.00	571,117,142.83	1,131,990,077.00	1,181,157,577.00
Total Projected Funds Available	2,835,408,368.74	3,238,346,512.98	3,756,364,783.00	4,217,441,608.00	979,095,095.02	1,131,990,077.00	1,181,157,577.00
Recurrent Expenditure: Economic Classification:							
Employees Compensation	1,627,234,210.83	1,431,023,611.17	1,408,942,025.00	1,532,720,820.00	101,697,208.83	1,057,725,489.00	1,110,611,762.00
Social Benefits	208,439,099.38	414,011,994.23	414,469,982.00	506,474,868.00	92,462,873.77	221,760,624.00	221,760,624.00
Overhead Costs	343,299,316.03	540,037,910.33	575,067,313.00	575,769,566.00	35,731,655.67	377,834,062.00	375,974,062.00
Service Wide Vote	8,666,079.11						
BTL Payments	51,466,224.97	86,637,986.10			86,637,986.10		
Transfer to Capital Development Fund	229,807,059.82	336,522,418.17	662,880,621.00	662,880,621.00	326,358,202.83	1,131,990,077.00	1,181,157,577.00
Total Recurrent Payments	2,468,911,990.14	2,808,233,920.00	3,061,359,941.00	3,277,845,875.00	469,611,955.00	2,789,310,252.00	2,889,504,025.00
Capital Expenditure: Programme Classification:							
04 Improvement to Human Health	9,800,000.00	52,458,420.67	71,000,000.00	113,973,007.00	61,514,586.33	6,000,000.00	6,000,000.00
05 Enhancing Skills and Knowledge	62,225,774.45	55,366,453.21	185,000,000.00	185,000,000.00	129,633,546.79	296,017,500.00	296,017,500.00
06 - Housing and Urban Development						48,000,000.00	48,000,000.00
09 Environmental Improvement		143,838,097.61	164,070,765.00	164,070,765.00	20,232,667.39	56,000,000.00	56,000,000.00
10 Water Resources and Rural Development		3,852,540.00	12,632,577.00	12,632,577.00	8,780,037.00	66,532,577.00	66,690,077.00
12 Growing the Private Sector	21,940,525.71						
13 Reform of Government and Governance	91,900,356.66	62,517,613.23	171,000,000.00	372,617,884.00	310,100,270.77	135,000,000.00	135,000,000.00
14 Power	18,126,028.00	18,489,293.45	56,301,500.00	56,301,500.00	37,812,206.55	153,250,000.00	152,950,000.00
17 Road	25,814,375.00		35,000,000.00	35,000,000.00	35,000,000.00	371,190,000.00	420,500,000.00
Total Capital Expenditure by Program	229,807,059.82	336,522,418.17	695,004,842.00	939,595,733.00	603,073,314.83	1,131,990,077.00	1,181,157,577.00
Total Expenditure (Budget Size)	2,698,719,049.96	3,144,756,338.17	3,756,364,783.00	4,217,441,608.00	1,072,685,269.83	3,921,300,329.00	4,070,661,602.00
Budget Surplus/(Deficit)	136,689,318.78	93,590,174.81			93,590,174.81	2,789,310,252.00	2,889,504,025.00
Financing of Deficit by Borrowing							
Closing Balance	136,689,318.78	93,590,174.81			93,590,174.81	2,789,310,252.00	2,889,504,025.00

KADUNA NORTH LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		-2,056,269,593.45	-2,076,022,832.40
Value Added Tax		-587,055,435.35	-408,001,858.99
Independent Revenue	1		-18,395,729.66
BTL Receipts	2	-86,637,986.10	-51,466,224.97
Total Receipts		-2,729,963,014.90	-2,553,886,646.02
Payments			
Compensation of Employees	3	1,431,023,611.17	1,627,234,210.83
Social Benefits	4	414,011,994.23	208,439,099.38
Overhead Cost	5	540,037,910.33	343,299,316.03
Service wide vote			8,666,079.11
Below-The-Line Payments	6	86,637,986.10	51,466,224.97
Total Payments		2,471,711,501.83	2,239,104,930.32
Net Cash Flow from Operating Activities		-258,251,513.07	-314,781,715.70
Cash Flow from Investing Activities:			
Improvement to Human Health		52,458,420.67	9,800,000.00
Enhancing Skills and Knowledge		55,366,453.21	62,225,774.45
Environmental Improvement		143,838,097.61	
Water Resources and Rural Development		3,852,540.00	
Growing the Private Sector			21,940,525.71
Reform of Government and Governance		62,517,613.23	91,900,356.66
Power		18,489,293.45	18,126,028.00
Road			25,814,375.00
Net Cash Flow from Investment	7	336,522,418.17	229,807,059.82
Cash Flow from Financing Activities:			
Net Surplus(Deficit) for the Year		78,270,905.10	-84,974,655.88
Opening Balance		-85,223,093.81	-248,437.93
Closing Balance	8	-6,952,188.71	-85,223,093.81
Note 1 - Independent Revenue			

Note 2 - BTL Receipts			

Withholding Taxes due to FIRS		-4,474,795.00	
VAT due to FIRS		-3,534,274.73	
PAYE Taxes due to State Board of Internal Revenue		-17,742,740.43	-8,728,996.94



Deposits		-1,982,659.38		-538,493.73
10% Contract Retention Fee		-3,453,860.65		
SIGMA Pension Deduction		-27,442,675.39		
NULGE		-18,630,958.77		-2,862,857.98
Party Deduction		-1,275,000.00		
Personnel Advances Deduction		-6,049,000.00		
Refund of Unclaimed Salary		-532,741.46		
NUT				-9,900,056.86
Endwell				-27,538,000.00
National Housing Fund		-1,519,280.29		-1,830,819.46
AOPSHON				-67,000.00
Note 3 - Compensation of Employees				

Total		1,431,023,611.17		1,627,234,210.83
Note 3A - Local Government Staff				
Total		2,471,711,501.83		2,239,104,930.32
Note 4 - Social Benefits				

Note 5 - Overhead Costs				

Transport and Travelling		58,006,834.10		22,910,049.00
Utilities		1,061,165.00		1,023,613.69
Material and Supplies		67,209,103.32		37,385,354.00
Maintenance Services		5,285,000.00		24,555,484.09
Training		15,338,030.06		9,975,647.36
Other Services		147,705,295.00		50,343,150.00
Consulting & Professional Services		4,500,005.00		13,637,290.40
Fuel and Lubricants		6,914,950.00		
Financial Charges		3,047,502.53		2,164,370.21
Miscellaneous Expenses		230,970,025.32		181,304,357.28
Total		540,037,910.33		343,299,316.03
Note 6 - Below the Line Payments				

With-Holding tax Due to FIRS		4,474,795.00		
Vat due to FIRS		3,534,274.73		
Union Deductions		17,742,740.43		8,728,996.94
Deposits		1,982,659.38		538,493.73
10% Contract Retention Fee		3,453,860.65		
SIGMA Pension		27,442,675.39		
NULGE		18,630,958.77		2,862,857.98
Party Deduction		1,275,000.00		

Personnel Advances Deduction		6,049,000.00		
Refund of Unclaimed Salary		532,741.46		
NUT Deduction				9,900,056.86
Endwell Deduction				27,538,000.00
National Housing Fund Deduction		1,519,280.29		1,830,819.46
AOPSHON				67,000.00
Note 7 - Net Cash From Investing Activities by Location				

Note 8 - Closing Balance				

UBA - Personnel Cost Acct.		228,369.58		206,241.61
UBA - Main Account		237,686.55		982,002.21
FCMB - Main Account		4,700,016.69		
FCMB - Personnel Account		604,361.72		
FCMB - Project/Capital Account		1,047,445.40		
UBA - Project Account		134,308.77		84,034,849.99
Total Consolidated Cash & Bank Balances		6,952,188.71		85,223,093.81



KADUNA NORTH LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	6952188.71	85223093.81
Sub Total		6952188.71	85223093.81
Investments and Other Assets			

Investments	9	8000000.00	8000000.00
Sub Total		8000000.00	8000000.00
Total Assets		14952188.71	93223093.81
Public Funds:			

Consolidated Revenue Fund	11	6952188.71	85223093.81
Capital Development Fund	12		
Other Funds		8000000.00	8000000.00
Sub - Total: Public Funds		14952188.71	93223093.81
LIABILITIES:			

Public Funds + Liabilities		14952188.71	93223093.81
Note 8 - Treasuries and Banks			

UBA - Personnel Cost Acct.		228369.58	206241.61
UBA - Main Account		237686.55	982002.21
FCMB - Main Account		4700016.69	
FCMB - Personnel Account		604361.72	
FCMB - Project/Capital Account		1047445.40	
UBA - Project Account		134308.77	84034849.99
Total		6952188.71	85223093.81



Note 9 - Investments				

Intercity Bank Plc - (Unity Bank)		2000000.00		2000000.00
NUB Int'l Bank Plc (First Inland Bank)		5500000.00		5500000.00
Global Bank Plc		500000.00		500000.00
Total		8000000.00		8000000.00
Note 10 - Advances				

Note 11 - Consolidated Revenue Fund				

Opening Balance		85223093.81		248437.93
Add/(Less) Net Recurrent Surplus/(Deficit)		78270905.10		84974655.88
Closing Balance		6952188.71		85223093.81

KADUNA NORTH LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		-248,437.93	-85,223,093.81		-216,485,934.00	-131,262,840.19		
Add: Recurrent Receipts:								
Statutory Allocation		-1,992,785,653.76	-1,987,857,941.16	-1,896,507,949.00	-1,896,507,949.00	91,349,992.16		
Share of VAT		-408,001,858.99	-587,055,435.35	-575,817,785.00	-575,817,785.00	11,237,650.35		
Excess Crude		-35,513,968.14						
NNPC Refunds		-3,551,396.81	-2,959,497.35			2,959,497.35		
10% Allocation from State				-85,919,878.00	-85,919,878.00	-85,919,878.00		
Exchange Rate Difference		-13,030,299.62	-3,322,645.60			3,322,645.60		
Solid Minerals			-2,574,831.35			2,574,831.35		
Share of Forex Equalization		-25,960,598.46	-38,550,963.66			38,550,963.66		
Excess Bank Charges Recovered		-5,180,915.61	-4,726,478.93			4,726,478.93		
Share of goods & value consideration			-16,277,235.40			16,277,235.40		
Sub Total: Statutory Allocation		-2,484,024,691.39	-2,643,325,028.80	-2,558,245,612.00	-2,558,245,612.00	85,079,416.80		
Direct Taxes	15			-9,000,000.00	-9,000,000.00	-9,000,000.00		
Licenses	16			-10,000,000.00	-10,000,000.00	-10,000,000.00		
Rates	17	-18,395,729.66						
Fees	18			-299,114,329.00	-299,114,329.00	-299,114,329.00		
Earnings	21			-35,000,000.00	-35,000,000.00	-35,000,000.00		
Rent on Government Land	23			-150,000,000.00	-150,000,000.00	-150,000,000.00		
Sub-Total: Independent Revenue		-18,395,729.66		-503,114,329.00	-503,114,329.00	-503,114,329.00		
Below The Line Receipts	29	-51,466,224.97	-86,637,986.10			86,637,986.10		
Total Recurrent Receipts		-2,553,886,646.02	-2,729,963,014.90	-3,061,359,941.00	-3,061,359,941.00	-331,396,926.10		
Total Funds Available		-2,554,135,083.95	-2,815,186,108.71	-3,061,359,941.00	-3,277,845,875.00	-462,659,766.29		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	1,627,234,210.83	1,431,023,611.17	1,408,942,025.00	1,532,720,820.00	101,697,208.83	1,057,725,489.00	1,110,611,762.00
Social Benefits		208,439,099.38	414,011,994.23	414,469,982.00	506,474,868.00	92,462,873.77	221,760,624.00	221,760,624.00
Overhead Cost	31	343,299,316.03	540,037,910.33	575,067,313.00	575,769,566.00	35,731,655.67	377,834,062.00	375,974,062.00
Servicewide Vote		8,666,079.11						
BTL Payments	32	51,466,224.97	86,637,986.10			-86,637,986.10		
Total Recurrent Payments		2,239,104,930.32	2,471,711,501.83	2,398,479,320.00	2,614,965,254.00	143,253,752.17	1,657,320,175.00	1,708,346,448.00
Net Recurrent Funds before Transfers		-315,030,153.63	-343,474,606.88	-662,880,621.00	-662,880,621.00	-319,406,014.12	1,657,320,175.00	1,708,346,448.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		229,807,059.82	336,522,418.17	662,880,621.00	662,880,621.00	326,358,202.83	1,131,990,077.00	1,181,157,577.00
Total Appropriations/Transfers		229,807,059.82	336,522,418.17	662,880,621.00	662,880,621.00	326,358,202.83	1,131,990,077.00	1,181,157,577.00
Closing Balance		-85,223,093.81	-6,952,188.71			6,952,188.71	2,789,310,252.00	2,889,504,025.00



Note 16 - Licenses								

Bicycle License				-10,000,000.00	-10,000,000.00	-10,000,000.00		
Total				-10,000,000.00	-10,000,000.00	-10,000,000.00		
Note 17 - Rates								

Tenement Rate		-18,395,729.66						
Total		-18,395,729.66						
Note 18 - Fees								

Marriage/Divorce Fees				-20,000,000.00	-20,000,000.00	-20,000,000.00		
Advertising Fees				-33,000,000.00	-33,000,000.00	-33,000,000.00		
Customary Right of Occupancy Fees				-30,000,000.00	-30,000,000.00	-30,000,000.00		
Parking Fees				-2,000,000.00	-2,000,000.00	-2,000,000.00		
Shops and Kiosk Rates				-100,000,000.00	-100,000,000.00	-100,000,000.00		
On and Off Liquor Fees				-50,000,000.00	-50,000,000.00	-50,000,000.00		
Slaughter Slab Fees				-12,000,000.00	-12,000,000.00	-12,000,000.00		
Merriment and Road Closure Levies				-10,000,000.00	-10,000,000.00	-10,000,000.00		
Public Convenience Sewage and Refuse Disposal Fees				-20,000,000.00	-20,000,000.00	-20,000,000.00		
Fee Structure for Masts				-14,314,329.00	-14,314,329.00	-14,314,329.00		
Religious Places Establishment Fees				-7,800,000.00	-7,800,000.00	-7,800,000.00		
Total				-299,114,329.00	-299,114,329.00	-299,114,329.00		
Note 19 - Fines								

Note 20 - Sales								

Note 21 - Earnings								

Earning from Market				-5,000,000.00	-5,000,000.00	-5,000,000.00		
Earning from Motor Park				-30,000,000.00	-30,000,000.00	-30,000,000.00		
Total				-35,000,000.00	-35,000,000.00	-35,000,000.00		
Note 22 - Rent on Government Property								



Note 23 - Rent on Government Lands								

Rent on Government Property				-150,000,000.00	-150,000,000.00	-150,000,000.00		
Total				-150,000,000.00	-150,000,000.00	-150,000,000.00		
Note 25 - Investment Income								

Note 26 - Interest								

Note 27 - Miscellaneous								

Note 29 - BTL Receipts								

With holding Taxes due to FIRS			-4,474,795.00			4,474,795.00		
VAT due to FIRS			-3,534,274.73			3,534,274.73		
PAYE Taxes due to State Board of Internal Revenue		-8,728,996.94	-17,742,740.43			17,742,740.43		
Deposits		-538,493.73	-1,982,659.38			1,982,659.38		
10% Contract Retention Fee			-3,453,860.65			3,453,860.65		
SIGMA Pension Deduction			-27,442,675.39			27,442,675.39		
NULGE		-2,862,857.98	-18,630,958.77			18,630,958.77		
Party Deduction			-1,275,000.00			1,275,000.00		
Personnel Advances Deduction			-6,049,000.00			6,049,000.00		
Refund of Unclaimed Salary			-532,741.46			532,741.46		
NUT		-9,900,056.86						
Endwell		-27,538,000.00						
National Housing Fund		-1,830,819.46	-1,519,280.29			1,519,280.29		
AOPSHON		-67,000.00						
Total		-51,466,224.97	-86,637,986.10			86,637,986.10		
Note 30 - Salaries Wages & Allowances								

Admin & Finance		188,646,959.83	190,000,144.00	190,038,144.00	190,038,144.00	38,000.00	164,787,632.00	173,027,013.00
Department of Primary Health Care		171,031,732.72	163,445,480.89	163,804,051.00	163,804,051.00	358,570.11	28,872,948.00	30,316,595.00
Contribution to Primary Education		1,267,555,518.28	1,077,577,986.28	1,055,099,830.00	1,178,878,625.00	101,300,638.72	864,064,909.00	907,268,154.00
Total		1,627,234,210.83	1,431,023,611.17	1,408,942,025.00	1,532,720,820.00	101,697,208.83	1,057,725,489.00	1,110,611,762.00



Note 31 - Overhead Cost								

Note 32 - BTL Payments								

With-Holding tax Due to FIRS			4,474,795.00			-4,474,795.00		
Vat due to FIRS			3,534,274.73			-3,534,274.73		
Union Deductions		8,728,996.94	17,742,740.43			-17,742,740.43		
Deposits		538,493.73	1,982,659.38			-1,982,659.38		
10% Contract Retention Fee			3,453,860.65			-3,453,860.65		
SIGMA Pension			27,442,675.39			-27,442,675.39		
NULGE		2,862,857.98	18,630,958.77			-18,630,958.77		
Party Deduction			1,275,000.00			-1,275,000.00		
Personnel Advances Deduction			6,049,000.00			-6,049,000.00		
Refund of Unclaimed Salary			532,741.46			-532,741.46		
NUT Deduction		9,900,056.86						
Endwell Deduction		27,538,000.00						
National Housing Fund Deduction		1,830,819.46	1,519,280.29			-1,519,280.29		
AOPSHON		67,000.00						
Total		51,466,224.97	86,637,986.10			-86,637,986.10		

KADUNA NORTH LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				-32,124,221.00	-276,715,112.00	-276,715,112.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		-229,807,059.82	-336,522,418.17	-662,880,621.00	-662,880,621.00	-326,358,202.83	-1,131,990,077.00	-1,181,157,577.00
Sub Total: Capital Receipts		-229,807,059.82	-336,522,418.17	-662,880,621.00	-662,880,621.00	-326,358,202.83	-1,131,990,077.00	-1,181,157,577.00
Total Capital Funds Available		-229,807,059.82	-336,522,418.17	-695,004,842.00	-939,595,733.00	-603,073,314.83	-1,131,990,077.00	-1,181,157,577.00
Less: Capital Expenditure								
General Public Services	37	91,900,356.66	62,517,613.23	164,000,000.00	190,550,000.00	128,032,386.77	145,000,000.00	145,000,000.00
Economic Affairs	38	65,880,928.71	18,489,293.45	111,681,972.00	286,749,856.00	268,260,562.55	565,440,000.00	614,450,000.00
Environmental Protection	39		143,838,097.61	150,690,293.00	150,690,293.00	6,852,195.39	5,000,000.00	5,000,000.00
Housing and Community Development	40		3,852,540.00	12,632,577.00	12,632,577.00	8,780,037.00	114,532,577.00	114,690,077.00
Health	41	9,800,000.00	52,458,420.67	71,000,000.00	113,973,007.00	61,514,586.33	6,000,000.00	6,000,000.00
Education	43	62,225,774.45	55,366,453.21	185,000,000.00	185,000,000.00	129,633,546.79	296,017,500.00	296,017,500.00
Total Capital Expenditure		229,807,059.82	336,522,418.17	695,004,842.00	939,595,733.00	603,073,314.83	1,131,990,077.00	1,181,157,577.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs		91,900,356.66	62,517,613.23	159,000,000.00	185,550,000.00	123,032,386.77	98,000,000.00	98,000,000.00
70133 - Other General Services				5,000,000.00	5,000,000.00	5,000,000.00	47,000,000.00	47,000,000.00
Total		91,900,356.66	62,517,613.23	164,000,000.00	190,550,000.00	128,032,386.77	145,000,000.00	145,000,000.00
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs		21,940,525.71						
70435 - Electricity		18,126,028.00	18,489,293.45	39,551,500.00	39,551,500.00	21,062,206.55	153,250,000.00	152,950,000.00
70443 - Construction		25,814,375.00		72,130,472.00	247,198,356.00	247,198,356.00	465,190,000.00	514,500,000.00
Total		65,880,928.71	18,489,293.45	111,681,972.00	286,749,856.00	268,260,562.55	618,440,000.00	667,450,000.00
Note 39 - Environmental Protection								

70520 - Water Waste Management			143,838,097.61	150,690,293.00	150,690,293.00	6,852,195.39		
Total			143,838,097.61	150,690,293.00	150,690,293.00	6,852,195.39		



Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities			3,852,540.00	12,632,577.00	12,632,577.00	8,780,037.00	66,532,577.00	66,690,077.00
Total			3,852,540.00	12,632,577.00	12,632,577.00	8,780,037.00	66,532,577.00	66,690,077.00
Note 41 - Health								

70740 - Public Health Services		9,800,000.00	52,458,420.67	71,000,000.00	113,973,007.00	61,514,586.33	6,000,000.00	6,000,000.00
Total		9,800,000.00	52,458,420.67	71,000,000.00	113,973,007.00	61,514,586.33	6,000,000.00	6,000,000.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		62,225,774.45	55,366,453.21	165,000,000.00	165,000,000.00	109,633,546.79	246,017,500.00	246,017,500.00
70950 - Education not Definable by Level				20,000,000.00	20,000,000.00	20,000,000.00	50,000,000.00	50,000,000.00
Total		62,225,774.45	55,366,453.21	185,000,000.00	185,000,000.00	129,633,546.79	296,017,500.00	296,017,500.00

KADUNA NORTH LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								

25001001/11010001	Statutory Allocation	-1,992,785,653.76	-1,987,857,941.16	-1,896,507,949.00	-1,896,507,949.00	91,349,992.16		
25001001/11010002	Share of VAT	-408,001,858.99	-587,055,435.35	-575,817,785.00	-575,817,785.00	11,237,650.35		
25001001/11010003	Excess Crude	-35,513,968.14						
25001001/11010006	NNPC Refunds	-3,551,396.81	-2,959,497.35			2,959,497.35		
25001001/11010011	10% Allocation from State			-85,919,878.00	-85,919,878.00	-85,919,878.00		
25001001/11010013	Exchange Rate Difference	-13,030,299.62	-3,322,645.60			3,322,645.60		
25001001/11000018	Solid Minerals		-2,574,831.35			2,574,831.35		
25001001/11000019	Share of Forex Equalization	-25,960,598.46	-38,550,963.66			38,550,963.66		
25001001/11000020	Excess Bank Charges Recovered	-5,180,915.61	-4,726,478.93			4,726,478.93		
25001001/11010019	Share of goods & value consideration		-16,277,235.40			16,277,235.40		
Total		-2,484,024,691.39	-2,643,325,028.80	-2,558,245,612.00	-2,558,245,612.00	85,079,416.80		
TAXES								
25001001 - Department of Admin & Finance								

LICENSES								
25001001 - Department of Admin & Finance								

25001001/12020012	Bicycle License			-10,000,000.00	-10,000,000.00	-10,000,000.00		
Total				-10,000,000.00	-10,000,000.00	-10,000,000.00		
RATES								
25001001 - Department of Admin & Finance								

25001001/12030001	Tenement Rate	-18,395,729.66						
Total		-18,395,729.66						
FEES								
25001001 - Department of Admin & Finance								

25001001/12040018	Marriage/Divorce Fees			-20,000,000.00	-20,000,000.00	-20,000,000.00		
25001001/12040022	Advertising Fees			-33,000,000.00	-33,000,000.00	-33,000,000.00		
25001001/12040031	Customary Right of Occupancy Fees			-30,000,000.00	-30,000,000.00	-30,000,000.00		



25001001/12040054	Parking Fees				-2,000,000.00	-2,000,000.00	-2,000,000.00		
25001001/12040068	Shops and Kiosk Rates				-100,000,000.00	-100,000,000.00	-100,000,000.00		
25001001/12040074	On and Off Liquor Fees				-50,000,000.00	-50,000,000.00	-50,000,000.00		
25001001/12040099	Slaughter Slab Fees				-12,000,000.00	-12,000,000.00	-12,000,000.00		
25001001/12040100	Merriment and Road Closure Levies				-10,000,000.00	-10,000,000.00	-10,000,000.00		
25001001/12040101	Public Convenience Sewage and Refuse Disposal Fees				-20,000,000.00	-20,000,000.00	-20,000,000.00		
25001001/12040102	Fee Structure for Masts				-14,314,329.00	-14,314,329.00	-14,314,329.00		
25001001/12040103	Religious Places Establishment Fees				-7,800,000.00	-7,800,000.00	-7,800,000.00		
Total					-299,114,329.00	-299,114,329.00	-299,114,329.00		
FINES									
25001001 - Department of Admin & Finance									
.....									
SALES									
25001001 - Department of Admin & Finance									
.....									
EARNINGS									
25001001 - Department of Admin & Finance									
.....									
25001001/12070012	Earning from Market				-5,000,000.00	-5,000,000.00	-5,000,000.00		
25001001/12070013	Earning from Motor Park				-30,000,000.00	-30,000,000.00	-30,000,000.00		
Total					-35,000,000.00	-35,000,000.00	-35,000,000.00		
RENT ON GOVERNMENT PROPERTIES									
25001001 - Department of Admin & Finance									
.....									
RENT ON LAND AND OTHER PROPERTIES									
25001001 - Department of Admin & Finance									
.....									
25001001/12090006	Rent on Government Property				-150,000,000.00	-150,000,000.00	-150,000,000.00		
Total					-150,000,000.00	-150,000,000.00	-150,000,000.00		
REPAYMENTS									
25001001 - Department of Admin & Finance									
.....									
INVESTMENT INCOME									
25001001 - Department of Admin & Finance									
.....									



INTEREST EARNED								
25001001 - Department of Admin & Finance								

MISCELLANEOUS								
25001001 - Department of Admin & Finance								

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin & Finance								

20001001/12150001	With holding Taxes due to FIRS			-4,474,795.00		4,474,795.00		
20001001/12150002	VAT due to FIRS			-3,534,274.73		3,534,274.73		
20001001/12150003	PAYE Taxes due to State Board of Internal Revenue		-8,728,996.94	-17,742,740.43		17,742,740.43		
20001001/12150005	Deposits		-538,493.73	-1,982,659.38		1,982,659.38		
20001001/12150008	10% Contract Retention Fee			-3,453,860.65		3,453,860.65		
20001001/12150009	SIGMA Pension Deduction			-27,442,675.39		27,442,675.39		
20001001/12150012	NULGE		-2,862,857.98	-18,630,958.77		18,630,958.77		
20001001/12150015	Party Deduction			-1,275,000.00		1,275,000.00		
20001001/12150021	Personnel Advances Deduction			-6,049,000.00		6,049,000.00		
20001001/12150030	Refund of Unclaimed Salary			-532,741.46		532,741.46		
20001001/12150032	NUT		-9,900,056.86					
20001001/12150034	Endwell		-27,538,000.00					
20001001/12150036	National Housing Fund		-1,830,819.46	-1,519,280.29		1,519,280.29		
20001001/12150039	AOPSHON		-67,000.00					
Total			-51,466,224.97	-86,637,986.10		86,637,986.10		

KADUNA NORTH LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/21010101 Local Government Staff Salaries		188,646,959.83	190,000,144.00	190,038,144.00	190,038,144.00	38,000.00	164,787,632.00	173,027,013.00
Sub Total - Personnel Cost		188,646,959.83	190,000,144.00	190,038,144.00	190,038,144.00	38,000.00	164,787,632.00	173,027,013.00
25001001/22010106 Duty tour Allowance							40,329,000.00	40,329,000.00
25001001/22020101 Local Travel and Transport - Training		3,848,200.00						
25001001/22020102 Local Travel and Transport - Others		8,760,426.00	25,397,834.10	26,000,000.00	26,000,000.00	602,165.90		
25001001/22020103 International Transport and Travels - Training		1,703,000.00						
25001001/22020106 Duty Tour Allowance -Civil Servant		8,598,423.00	32,609,000.00	33,218,395.00	33,218,395.00	609,395.00		
25001001/22020201 Electricity Charges							1,400,004.00	1,400,004.00
25001001/22020203 Internet Access Charges			200,000.00	209,900.00	209,900.00	9,900.00	350,000.00	350,000.00
25001001/22020301 Office Stationeries/Computer Consumables		5,938,480.00	9,283,480.00	9,438,480.00	9,438,480.00	155,000.00	8,643,620.00	8,643,620.00
25001001/22020305 Printing of Non Security Documents			10,232,520.00	10,585,000.00	10,585,000.00	352,480.00	8,703,800.00	8,703,800.00
25001001/22020306 Printing of Security Documents		5,000,000.00	9,703,000.00	10,000,000.00	10,000,000.00	297,000.00	8,000,000.00	8,000,000.00
25001001/22020309 Uniforms & Other Clothing		3,669,000.00						
25001001/22020402 Maintenance of Office Furniture		1,500,000.00					2,500,000.00	2,500,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs		1,500,020.00					6,270,000.00	6,270,000.00
25001001/22020404 Maintenance of Office / IT Equipments		322,900.00					2,000,000.00	2,000,000.00
25001001/22020405 Maintenance of Plants & Generators		3,028,000.00					4,000,000.00	4,000,000.00
25001001/22020411 Maintenance of Communication Equipments							3,000,000.00	3,000,000.00
25001001/22020415 Maintenance of Boreholes		13,605,391.29						
25001001/22020503 Contribution to Training Fund		9,975,647.36	12,134,204.01	12,451,218.00	12,451,218.00	317,013.99		
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant			950,000.00	1,000,000.00	1,000,000.00	50,000.00		
25001001/22020601 Security Services			59,992,500.00	60,000,000.00	60,000,000.00	7,500.00		
25001001/22020604 Security Vote (Including Operations)		3,837,650.00	9,295,000.00	9,360,000.00	9,360,000.00	65,000.00	3,840,000.00	3,840,000.00
25001001/22020605 Cleaning &Fumigation Services							3,160,000.00	1,300,000.00
25001001/22020606 Physical Security		45,127,500.00	67,917,795.00	68,000,000.00	68,000,000.00	82,205.00	48,972,500.00	48,972,500.00
25001001/22020611 5% Incentives for Revenue Officers		938,000.00	2,800,000.00	3,000,000.00	3,000,000.00	200,000.00	3,000,000.00	3,000,000.00
25001001/22020701 Financial Consulting		1,120,000.00	3,735,000.00	4,000,000.00	4,000,000.00	265,000.00	5,000,000.00	5,000,000.00
25001001/22020706 Surveying Services		1,888,000.00						



25001001/22020711	Other Consulting Services (Automation of IPSAS Accounting		1,300,000.00		4,000,000.00	4,000,000.00	4,000,000.00		
25001001/22020712	Fixed Assets Register Valuation and Tagnation		4,400,000.00					4,000,000.00	4,000,000.00
25001001/22020901	Bank Charges (Other Than interest)		513,910.81	2,964,211.53	3,110,430.00	3,110,430.00	146,218.47	720,000.00	720,000.00
25001001/22020902	Insurance Premium		1,650,459.40	83,291.00	553,500.00	553,500.00	470,209.00	1,753,500.00	1,753,500.00
25001001/22020904	Other CRF Bank Charges					702,253.00	702,253.00		
25001001/22021001	Refreshment & Meals			10,800,000.00	11,759,000.00	11,759,000.00	959,000.00	8,759,000.00	8,759,000.00
25001001/22021002	Honorarium & Sitting Allowance		11,660,450.00	10,681,665.00	10,702,000.00	10,702,000.00	20,335.00	23,702,000.00	23,702,000.00
25001001/22021003	Publicity & Advertisements							4,500,000.00	4,500,000.00
25001001/22021007	Welfare Packages			4,979,665.00	5,000,000.00	5,000,000.00	20,335.00		
25001001/22021008	Subscription to Professional Bodies		740,000.00	1,925,652.81	2,000,000.00	2,000,000.00	74,347.19	1,900,000.00	1,900,000.00
25001001/22021013	Promotion Examination by LGSC		400,000.00	490,335.00	1,000,000.00	1,000,000.00	509,665.00	1,000,000.00	1,000,000.00
25001001/22021014	Annual Budget Expenses and Administration		7,600,000.00	3,849,081.13	4,000,000.00	4,000,000.00	150,918.87	9,000,000.00	9,000,000.00
25001001/22021018	Women and Youth Empowermen t programme							15,000,000.00	15,000,000.00
25001001/22021034	Benefit to Elected/Appointed Officials		40,431,491.87	39,811,198.00	40,000,000.00	40,000,000.00	188,802.00		
25001001/22021035	Local Government Election		7,391,000.00					17,000,000.00	17,000,000.00
25001001/22021047	Overhead to Primary Education							7,104,000.00	7,104,000.00
25001001/22021067	Poverty Alleviation							30,000,000.00	30,000,000.00
25001001/22021068	Monitoring and Evaluation		2,000,000.00	2,830,000.00	3,000,000.00	3,000,000.00	170,000.00	3,000,000.00	3,000,000.00
25001001/22021071	Remuneration of Traditional and Title Holders			11,500,000.00	12,000,000.00	12,000,000.00	500,000.00		
25001001/22021076	Retirement Bond Redemption Fund		80,586,715.41						
25001001/22021077	Local Government Reforms		3,900,000.00		5,085,000.00	5,085,000.00	5,085,000.00	5,085,000.00	5,085,000.00
25001001/22021079	Logistics for General Election			44,489,000.00	45,000,000.00	45,000,000.00	511,000.00		
Sub Total Overhead Cost			282,934,665.14	378,654,432.58	394,472,923.00	395,175,176.00	16,520,743.42	281,692,424.00	279,832,424.00
Total Recurrent Expenditure			471,581,624.97	568,654,576.58	584,511,067.00	585,213,320.00	16,558,743.42	446,480,056.00	452,859,437.00
15001001 - DEPARTMENT OF AGRIC AND NATURAL RESOURCE									

15001001/22020316	Purchase of Veterinary Drugs/Vaccines				500,000.00	500,000.00	500,000.00	2,000,000.00	2,000,000.00
15001001/22020605	Cleaning &Fumigation Services		440,000.00	7,700,000.00	8,400,000.00	8,400,000.00	700,000.00		
15001001/22020707	Agricultural Consulting		30,000.00	765,005.00	950,000.00	950,000.00	184,995.00	950,000.00	950,000.00
15001001/22021054	Community Management of Acute Malnutrition							6,000,000.00	6,000,000.00
Sub Total Overhead Cost			470,000.00	8,465,005.00	9,850,000.00	9,850,000.00	1,384,995.00	8,950,000.00	8,950,000.00
Total Recurrent Expenditure			470,000.00	8,465,005.00	9,850,000.00	9,850,000.00	1,384,995.00	8,950,000.00	8,950,000.00
20001001 - DEPARTMENT OF FINANCE									

34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE									

34001001/22020201	Electricity Charges		673,613.69	226,100.00	1,000,004.00	1,000,004.00	773,904.00		
34001001/22020205	Water Rates		350,000.00	635,065.00	707,070.00	707,070.00	72,005.00	480,000.00	480,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		2,599,173.20						
34001001/22020404	Maintenance of Office Furniture				2,500,000.00	2,500,000.00	2,500,000.00		
34001001/22020403	Maintenance of Office Building Residential Qtrs				4,500,000.00	4,500,000.00	4,500,000.00		



34001001/22020404	Maintenance of Office / IT Equipments			1,500,000.00	1,500,000.00	1,500,000.00		
34001001/22020405	Maintenance of Plants & Generators		3,250,000.00	4,000,000.00	4,000,000.00	750,000.00		
34001001/22020411	Maintenance of Communication Equipments		2,035,000.00	2,500,000.00	2,500,000.00	465,000.00		
34001001/22020803	Plant /Generator Fuel Cost		194,950.00	200,000.00	200,000.00	5,050.00	200,000.00	200,000.00
Sub Total Overhead Cost			3,622,786.89	6,341,115.00	16,907,074.00	10,565,959.00	680,000.00	680,000.00
Total Recurrent Expenditure			3,622,786.89	6,341,115.00	16,907,074.00	10,565,959.00	680,000.00	680,000.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

17001001/22020304	Magazines & Periodicals		400,000.00					
17001001/22020305	Printing of Non Security Documents		8,495,867.00					
17001001/22020310	Teaching aids/ Instruction Materials		8,300,000.00	8,799,975.00	8,880,000.00	8,880,000.00	80,025.00	8,880,000.00
17001001/22020504	Sustenance of Mass Literacy Prog.			2,253,826.05	3,041,566.00	3,041,566.00	787,739.95	5,041,566.00
17001001/22020609	Overhead Cost payment to Hospitals						20,990,304.00	20,990,304.00
17001001/22021001	Refreshment & Meals		4,000,000.00					
17001001/22021003	Publicity & Advertisements		3,458,900.00	5,675,000.00	6,000,000.00	6,000,000.00	325,000.00	
17001001/22021009	Sporting Activities		5,000,000.00	5,050,000.00	6,000,000.00	6,000,000.00	950,000.00	6,000,000.00
17001001/22021018	Gender/Women Empowerment			6,178,550.00	7,000,000.00	7,000,000.00	821,450.00	
17001001/22021021	Local Cultural Festival		7,485,000.00	26,015,050.00	26,425,000.00	26,425,000.00	409,950.00	7,925,000.00
17001001/22021041	Emergency Relief Materials			3,205,000.00	4,000,000.00	4,000,000.00	795,000.00	
17001001/22021047	Overhead Contribution to Primary School			8,450,022.21	9,000,000.00	9,000,000.00	549,977.79	
17001001/22021067	Poverty Alleviation			19,991,791.11	20,000,000.00	20,000,000.00	8,208.89	
Sub Total Overhead Cost			37,139,767.00	85,619,214.37	90,346,566.00	90,346,566.00	4,727,351.63	48,836,870.00
Total Recurrent Expenditure			37,139,767.00	85,619,214.37	90,346,566.00	90,346,566.00	4,727,351.63	48,836,870.00
21001001 - DEPARTMENT OF HEALTH								

21001001/21010101	60% Contribution to PHC Staff		171,031,732.72	163,445,480.89	163,804,051.00	163,804,051.00	358,570.11	28,872,948.00
Sub Total - Personnel Cost			171,031,732.72	163,445,480.89	163,804,051.00	163,804,051.00	358,570.11	28,872,948.00
21001001/22020307	Drugs & Medical Supplies		5,582,007.00	29,190,128.32	29,990,750.00	29,990,750.00	800,621.68	6,500,000.00
21001001/22020406	Other maintenance Services		1,999,999.60					
21001001/22020708	Medical Consulting		4,899,290.40					
21001001/22021022	Integ. Maternal Neonatal & Child Health/Free MCH Services		2,150,800.00					
21001001/22021027	IPDS			9,634,818.48	10,000,000.00	10,000,000.00	365,181.52	7,560,000.00
21001001/22021041	Emergency Preparedness And Response To Epidemics						20,614,768.00	20,614,768.00
21001001/22021054	Community Management of Acute Malnutrition		4,500,000.00	5,333,171.58	6,000,000.00	6,000,000.00	666,828.42	
21001001/22021074	Free MCH Services			10,080,025.00	10,500,000.00	10,500,000.00	419,975.00	
21001001/22021080	Infant and Young Child Feeding (IYCF)			6,720,000.00	7,000,000.00	7,000,000.00	280,000.00	3,000,000.00
Sub Total Overhead Cost			19,132,097.00	60,958,143.38	63,490,750.00	63,490,750.00	2,532,606.62	37,674,768.00
Total Recurrent Expenditure			190,163,829.72	224,403,624.27	227,294,801.00	227,294,801.00	2,891,176.73	67,991,363.00
51001001 - TRADITIONAL OFFICE								



61001001 - PAKI ECONS DEVELOPMENT AREA								

61002001 - PAKI SOCIAL DEVELOPMENT AREA								
MANDATORY DEDUCTIONS								

17001001/21000000 Primary Teachers' Salaries		1,267,555,518.28	1,077,577,986.28	1,055,099,830.00	1,178,878,625.00	101,300,638.72	864,064,909.00	907,268,154.00
Total		1,267,555,518.28	1,077,577,986.28	1,055,099,830.00	1,178,878,625.00	101,300,638.72	864,064,909.00	907,268,154.00
SOCIAL BENEFITS								
OFFICE OF THE CHAIRMAN								
DEPARTMENT OF PERSONNEL MANAGEMENT								

25001001/22010102 Contribution to Local Government Pension Fund		208,439,099.38	362,329,377.23	362,767,365.00	408,769,808.00	46,440,430.77	76,235,376.00	76,235,376.00
25001001/22010105 Pension Sinking Fund			51,682,617.00	51,702,617.00	97,705,060.00	46,022,443.00	145,525,248.00	145,525,248.00
Total		208,439,099.38	414,011,994.23	414,469,982.00	506,474,868.00	92,462,873.77	221,760,624.00	221,760,624.00



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
1001001 - OFFICE OF THE CHAIRMAN								

15001001 - AGRIC AND FORESTRY								

34001001 - WORKS AND INFRASTRUCTURE								

34001001/23030103/06000007	Rehabilitation /Repairs of Tati Hotel to shopping complex						40,000,000.00	40,000,000.00
34001001/23030124/09000008	Rehabilitation/Repairs of Old Kawo garage						8,000,000.00	8,000,000.00
34001001/23050101/09000003	Refuse Evacuation and Waste Management		143,838,097.61	150,690,293.00	150,690,293.00	6,852,195.39		
34001001/23030126/09000004	Rehabilitation/Repairs of Cemeteries			6,000,000.00	6,000,000.00	6,000,000.00	45,000,000.00	45,000,000.00
34001001/23020116/09000005	Dredging of Kigo new extension street water ways						3,000,000.00	3,000,000.00
34001001/23020116/09000006	Construction of Drainage at Shooting Range in kabala			7,380,472.00	7,380,472.00	7,380,472.00	6,000,000.00	6,000,000.00
34001001/23020116/09000007	Construction of Drainage at Gidan Sarkin Argungu in U/sarki						2,000,000.00	2,000,000.00
34001001/23020105/10000002	Construction/Provision 50nos Boreholes across the 12 wards		3,852,540.00	7,632,577.00	7,632,577.00	3,780,037.00	63,382,577.00	63,382,577.00
34001001/23020105/10000003	SHAWN 11 Programe			5,000,000.00	5,000,000.00	5,000,000.00	3,150,000.00	3,307,500.00
34001001/23010123/13000002	Purchase of Imported Standard Fire Extinguishers (167Nos)			10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
4001001/23020118/13000003	Construction/Provision of Infrastructure (Refund to State Gv				175,067,884.00	175,067,884.00		
34001001/23030109/13000004	Rehabilitation /Equipping of fire station A at U/Dosa			2,000,000.00	2,000,000.00	2,000,000.00	27,000,000.00	27,000,000.00
34001001/23010119/14000004	Purchase of Lighting Equipment			1,000,000.00	1,000,000.00	1,000,000.00		
34001001/23020103/14000016	Construction /Provision of Solar Light at Kawo Mando Parks	18,126,028.00						
34001001/23020103/14000017	Purchase of Transformers Across the 12 wards		2,000,000.00	10,250,000.00	10,250,000.00	8,250,000.00	19,250,000.00	18,950,000.00
34001001/23020103/14000018	Construction/Provision 100nos of streets light across the 12		1,593,750.00	5,301,500.00	5,301,500.00	3,707,750.00	134,000,000.00	134,000,000.00
34001001/23020103/14000019	Installations of Solar street light		14,895,543.45	24,000,000.00	24,000,000.00	9,104,456.55		
34001001/23020103/14000020	Provision of Solar home light			12,750,000.00	12,750,000.00	12,750,000.00		
34001001/23020103/00000021	Purchase of and Installation of Solar inverter @ L.G			3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020114/17000002	Construction/Provision of Bridges at Kabala Costain/Doki						3,000,000.00	3,000,000.00
34001001/23020114/17000010	Construction of Nasarawa Road	25,814,375.00						
34001001/23020114/17000028	Construction/ Provision Of Roads Kabala Doki Bus Stop			3,000,000.00	3,000,000.00	3,000,000.00	20,000,000.00	20,000,000.00
34001001/23020114/17000029	Construction/Provision of Bridges across the Kabala -Kigo ex			5,000,000.00	5,000,000.00	5,000,000.00	20,190,000.00	20,190,000.00
34001001/23020114/17000030	Construction of 1.5km with Drain-Drain Road and adjoining Road						50,000,000.00	99,330,000.00
34001001/23020114/17000031	Construction of 3km with Drain-Drain school Road U/Dosa						22,000,000.00	22,000,000.00
34001001/23020114/17000032	Construction of 5km with drain-drain water way sat school rd			4,000,000.00	4,000,000.00	4,000,000.00	25,000,000.00	25,000,000.00
34001001/23020114/17000033	Construction of Zonkwa rd Mahuta at U/Rimi						15,000,000.00	15,000,000.00
34001001/23020114/17000034	Construction /Provision of road at U/Kudu						12,000,000.00	12,000,000.00
34001001/23020114/17000035	Construction/Provision of 4km Road at Ogbomosho			5,000,000.00	5,000,000.00	5,000,000.00	35,000,000.00	35,000,000.00
34001001/23020114/17000036	Construction of 2km Rd From Zaria -Danmusa junction						35,000,000.00	35,000,000.00
34001001/23030113/17000037	Construction of 2.5km rd at Kasuwa Kabala west						30,000,000.00	30,000,000.00



34001001/23030113/17000038	Rehabilitation /Repairs of Sanaco Bus stop						5,000,000.00	5,000,000.00
34001001/23030113/17000039	Rehabilitation /Repairs of Old NDA bus stop and Badarawa bus						10,000,000.00	9,980,000.00
34001001/23020114/17000040	Construction of 5km surface Dressed Rd across Badarawa						17,000,000.00	17,000,000.00
34001001/23020114/17000041	Construction of 5km surface Dressed Rd across Kawo ward						8,000,000.00	8,000,000.00
34001001/23020114/17000042	Construction of 3km surface Dressed RD at U/Kanawa -H/Banki						6,000,000.00	6,000,000.00
34001001/23020114/17000043	Construction of Culvert at u/Kanawa & U/shanu			5,000,000.00	5,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00
34001001/23020114/17000044	Construction of Yan Yashi road Zuntu						20,000,000.00	20,000,000.00
34001001/23030113/17000046	Renovation /Upgrading of U/Dosa bus stop			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23020114/17000047	Construction of Police out post at U/Dosa market			8,000,000.00	8,000,000.00	8,000,000.00	30,000,000.00	30,000,000.00
		43,940,403.00	166,179,931.06	280,004,842.00	455,072,726.00	288,892,794.94	731,972,577.00	781,140,077.00
17001001 - EDUCATION AND SOCIAL DEVELOPMENT								

17001001/23010124/05000001	Purchase of Teaching/Learning Aid Equipment	27,889,074.88	299,988.04	35,000,000.00	35,000,000.00	34,700,011.96	35,000,000.00	35,000,000.00
17001001/23010124/05000002	Purchase of Classroom furnitures Across the 12 wards	14,581,699.57	12,759,529.05	50,000,000.00	50,000,000.00	37,240,470.95	21,000,000.00	21,000,000.00
17001001/23030106/05000009	Rehabilitation /Repairs of LEA U/Rimi			5,000,000.00	5,000,000.00	5,000,000.00	30,000,000.00	30,000,000.00
17001001/23030106/05000010	Renovation of Gwari/murri Rd Pri. School						35,017,500.00	35,017,500.00
17001001/23020107/05000011	Equipping of skills Acquisition Centre at Maiduguri rd			5,000,000.00	5,000,000.00	5,000,000.00	25,000,000.00	25,000,000.00
17001001/23030106/05000012	Rehabilitation /Repairs of LEA Primary School Katsina Road						20,000,000.00	20,000,000.00
17001001/23010124/05000013	Equipping of skills Acquisition Centre at U/Sarki			15,000,000.00	15,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00
17001001/23020107/05000014	Construction of classroom Blocks at Nomadic school Rafin Guz			10,000,000.00	10,000,000.00	10,000,000.00	45,000,000.00	45,000,000.00
17001001/23030106/05000015	Renovation of Containment B & D Primary Schools			5,000,000.00	5,000,000.00	5,000,000.00	30,000,000.00	30,000,000.00
17001001/23030106/05000016	Renovation /Equipping Skill Acquisition Centre			10,000,000.00	10,000,000.00	10,000,000.00	35,000,000.00	35,000,000.00
17001001/23020107/05000017	Fencing of Primary Schools		42,306,936.12	50,000,000.00	50,000,000.00	7,693,063.88		
		42,470,774.45	55,366,453.21	185,000,000.00	185,000,000.00	129,633,546.79	296,017,500.00	296,017,500.00
21001001 - HEALTH DEPARTMENT								

21001001/23020106/04000001	Construction of PHC Shaba Ward	9,800,000.00			42,973,007.00	42,973,007.00		
21001001/23030105/04000017	Renovation of PHC at U/Gwari		3,318,152.00	5,000,000.00	5,000,000.00	1,681,848.00	6,000,000.00	6,000,000.00
21001001/23020106/04000018	Fencing of Health Centre PHC		38,140,268.67	50,000,000.00	50,000,000.00	11,859,731.33		
21001001/23050101/04000019	Contribution to PHC Services		10,000,000.00	10,000,000.00	10,000,000.00			
21001001/23050101/04000020	Food and Nutrition Programme		1,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00		
		9,800,000.00	52,458,420.67	71,000,000.00	113,973,007.00	61,514,586.33	6,000,000.00	6,000,000.00
25001001 - DEPT OF ADMIN & FINANCE								

25001001/23020107/05000001	Construction /provision of infrastructures fencing of School	19,755,000.00						
25001001/23030124/12000001	Rehabilitation /Repairs Markets/Park Chechenia Vet & Kawo	21,940,525.71						
25001001/23010105/13000001	Purchase of LG Chairman's Vehicles	10,200,000.00		2,000,000.00	2,000,000.00	2,000,000.00	35,000,000.00	35,000,000.00
25001001/23010113/13000003	Purchase of Computers at L. G. Secretariat	300,000.00						
25001001/23010128/13000004	Purchase of Security Equipments at the L. G. Secretariat		20,000,000.00	20,000,000.00	20,000,000.00			
25001001/23030121/13000010	Rehab/Rep Of Office Buildings Council Chamber L.G Secretariat	12,847,108.20			10,000,000.00	10,000,000.00		
25001001/23030121/13000011	Rehab/Rep Of Office Buildings Doka District Office		25,967,613.23	37,000,000.00	37,000,000.00	11,032,386.77	25,000,000.00	25,000,000.00
25001001/23030121/13000013	Conduct Periodic Maintenance of Office building	33,631,505.40						
25001001/23030121/13000014	Rehabilitation of Local Government Secretariat & Landscaping	34,921,743.06						

25001001/23010106/13000015	Purchase of 7No Police Patrol Vehicles				11,550,000.00	11,550,000.00		
25001001/23020101/13000016	Construction/Renovation of 3No Civilian JTF Office at Doka				5,000,000.00	5,000,000.00		
25001001/23050101/13000017	Payments of Capital Liability		16,550,000.00	100,000,000.00	100,000,000.00	83,450,000.00	38,000,000.00	38,000,000.00
Total		133,595,882.37	62,517,613.23	159,000,000.00	185,550,000.00	123,032,386.77	98,000,000.00	98,000,000.00
38001001 - BUDGET PLANNING RES & STATISTICS								

KAWO ECONS DEVELOPMENT AREA								

Total		133,595,882.37	62,517,613.23	159,000,000.00	185,550,000.00	123,032,386.77	98,000,000.00	98,000,000.00
DOKA SOCIAL DEVELOPMENT AREA								

NEW DEVELOPMENT AREA								

Grand Total		229,807,059.82	336,522,418.17	695,004,842.00	939,595,733.00	603,073,314.83	1,131,990,077.00	1,181,157,577.00



KADUNA NORTH LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

20001001/14010101 Transfer from CRF to CDF		-229,807,059.82	-336,522,418.17	-662,880,621.00	-662,880,621.00	-326,358,202.83	-1,131,990,077.00	-1,181,157,577.00
Total		-229,807,059.82	-336,522,418.17	-662,880,621.00	-662,880,621.00	-326,358,202.83	-1,131,990,077.00	-1,181,157,577.00
MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		-229,807,059.82	-336,522,418.17	-662,880,621.00	-662,880,621.00	-326,358,202.83	-1,131,990,077.00	-1,181,157,577.00



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

**KADUNA SOUTH
LOCAL GOVERNMENT**

FOR THE YEAR ENDED 31ST DECEMBER, 2019



Kaduna South

PRESENTED TO THE **KADUNA STATE HOUSE OF ASSEMBLY**



PROFILE OF ELECTED OFFICIALS

Hon. Alhaji Kabiru Yakubu Jarimi	Executive Chairman
Hon. Yakubu Sani	T/Wada South Ward
Hon. Ja'afaru Aliyu	T/Wada West Ward
Hon. Ayuba Ibrahim	T/Wada North Ward
Hon. Samson Bala	Kakuri Gwari Ward
Hon. Yusuf Ibrahim	Makera Ward
Hon. Mohammed Bello Musa	Barnawa Ward
Hon. Nafi'u Abdullahi	Badikko/Kurmin Mashi Ward
Hon. Theophulus Madami	Kakuri Hausa Ward
Hon. Suleiman M. Anbabu	S/Gari South Ward
Hon. Abdulmutalab Isa Daura	S/Gari North Ward
Hon. Kajan Joshua	Television Ward
Hon. Abduljalal Tasiu Imam	Tudun Nupawa Ward
Hon. Yahaya Alhassan	Ungwan Sanusi Ward

MANAGEMENT STAFF

Alh. Abdurrahman Yahaya	Local Government Secretary
Alh. Mamood A. Musa	Director Admin & Finance
Mr. Bitrus Inuwa	Local Government Treasurer
Mrs. Rhoda Shekarau	Director Agriculture & Forestry
Mrs. Grace Sarki Yada	Director Education & Social Development
Alh. Hassana Musa	Director Works and Infrastructure
Alh. Abdulmutalib Adamu	Director Primary Health Care



Hon. Alh. Kabiru Y. Jarimi
Executive Chairman



Alh. Abdurrahman Yahya
Secretary



Alh. Mahmood A. Musa
Dir. Admin and Finance



Mr. Bitrus Inuwa
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Kaduna South Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kaduna South 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 Kaduna South Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Kaduna South Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Kaduna South Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

Hon. Alhaji Kabiru Yakubu Jarimi
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Kaduna South Local Government in accordance with the provisions of the Financial (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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

A handwritten signature in blue ink, appearing to read 'Bitrus Inuwa', with a long horizontal stroke extending to the right.

Mr. Bitrus Inuwa
DFSS



RECORD KEEPING:

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provisions of the financial memoranda, public finance (Control and Management) Act 1958 as amended, Local Government Administration Law 2018 of Kaduna State and other relevant legislations. However there were lapses, which involved payment for work not executed.

CASH FLOW STATEMENTS

RECEIPTS:

The total receipts during the year amounted to two billion, nine hundred and five million, forty-two thousand, eight hundred and eighty-four naira, nineteen kobo (N2,905,042,884.19) only. This is made up of the following:

Statutory Allocation	-	N2,199,311,858.07
Value Added Tax	-	N621,905,454.50
Independent Revenue	-	N4,385,800.00
Below the line receipts	-	N79,439,771.62
Total	=	<u>N2,905,042,884.19</u>

Allocation from the federation account represents 97.15%, while independent revenue represents 0.15%. There has been a progressive decline in independent revenue of the year 2017 which amounted to N144,228,289.87, that of 2018, N15,174,155.69 and that of 2019 which is N4,385,800.00. Most worrisome is the issue of 10% share of internally generated revenue which comes from the state Government that has not been reflected within these recent years.

PAYMENTS:

The total payments during the year amounted to three billion and nine million, nine hundred and twelve thousand, three hundred and sixty-one naira, forty-three kobo (N3,009,912,361.43) only. This is made up of the following:

Recurrent Expenditure	-	N2,661,484,075.15
Capital Expenditure	-	N348,428,286.28
Total	=	<u>N3,009,912,361.43</u>

Thus, the amount spent on recurrent expenditure is 88.42% while that spent on capital expenditure is 11.58%. This indicates that not much attention is given to infrastructural development. There is need for improvement on developmental projects.

WORK PAID FOR BUT NOT EXECUTED

Projects for dressing of roads and drainages at Markaz Avenue Sabon Gari and Atiku Auwal Avenue Ung. Sanusi at the sum of N12,514,150.00 and N15,333,898.00 respectively were awarded to Skyway Construction Nigeria Limited. The contractor was paid a mobilization of N5,631,367.50 and N6,990,254.10 for Markaz Avenue and Atiku Auwal Avenue totaling N12,621,621.60. The value of

work executed at the project sites was N460,411.00 for the two Markaz Avenue and Atiku Auwal Avenue projects. The project inspection team went to site and discovered that only clearing of the sites and excavation of the roads were done which both sum up to N847,311.00. Apart from these nothing has been done on the sites and the contractor has even abandoned the sites. This is summarized as follows:



Dressing of road and drainage at Markaz, avenue

At the sum of	-	N12,514,150.00
Mobilization paid	-	N5,631,367.50
Value of work executed	-	N460,411.00
(a-c)	=	<u>N5,170,956.50</u>

Dressing of road and drainage at Atiku Auwal Avenue

At the sum of	-	N15,333,898.00
Mobilization paid	-	N6,990,254.10
Value of work executed	-	N386,900.00
(b-c)	=	<u>N6,603,354.10</u>

I invited the management for a discussion on these projects and they promised to get the contractor to remobilize to site, but as at the time of writing this report, no action has been taken and neither has the money been recovered. In view of this, the management should be impressed upon to ensure that the money advanced to the contractor is recovered or he goes back to site immediately.

STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS

Total investments of the Local Government stood at N10,806,666.66. However, neither dividends nor growth was recorded during the year. This has been the trend over the years. This is because the companies invested in are moribund. The management should consider more viable investments options that may guarantee some returns.

TREASURIES AND BANKS

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

UBA main account No. 101xxxxx26	-	N13,608.40
UBA projects account No. 1021826228	-	N31,563.11
Total	=	<u>N45,171.51</u>

This has been certified by me.

ADVANCES AND DEPOSITS

All advances have been retired and deposits have been remitted to the appropriate third parties.

KADUNA SOUTH LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY
FOR THE PERIOD ENDED 31/12/2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance	15,405,801.51	104,914,648.75	85,255,325.00	576,492,518.00	471,577,869.25		
RECEIPTS							
Statutory Allocation	2,333,760,136.81	2,821,217,312.57	2,596,022,846.00	2,596,022,846.00	225,194,466.57		
Internally Generated Revenue	15,174,155.69	4,385,800.00	600,610,024.00	600,610,024.00	596,224,224.00		
Transfer from CRF	162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72	687,487,983.00	687,487,983.00
BTL Receipts	48,545,473.94	79,439,771.62			79,439,771.62		
Total Current Year Receipts	2,560,290,890.27	3,253,471,170.47	3,964,198,831.00	3,964,198,831.00	710,727,660.53	687,487,983.00	687,487,983.00
Total Funds Available	2,575,696,691.78	3,358,385,819.22	4,049,454,156.00	4,540,691,349.00	1,182,305,529.78	687,487,983.00	687,487,983.00
Expenditure: Economic Classification							
Employees Compensation	1,577,609,526.94	1,609,267,561.76	1,502,932,344.00	1,657,577,662.00	48,310,100.24	1,578,078,960.00	1,656,982,908.00
Social Benefits	184,000,000.00	347,898,831.46	284,827,675.00	383,057,281.00	35,158,449.54	299,069,058.00	314,022,511.00
Overhead Costs	329,004,794.49	624,877,910.31	641,306,890.00	641,306,890.00	16,428,979.69	666,862,233.00	700,205,340.00
Service Wide Vote	6,000,000.00						
BTL Payments	48,545,473.94	79,439,771.62			79,439,771.62		
Transfer to Capital Development Fund	162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72	687,487,983.00	687,487,983.00
Total Recurrent Expenditure	2,307,970,919.20	3,009,912,361.43	3,196,632,870.00	3,449,507,794.00	439,595,432.57	3,231,498,234.00	3,358,698,742.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	18,000,000.00	2,535,000.00	21,971,150.00	21,971,150.00	19,436,150.00	25,000,000.00	25,000,000.00
04 Improvement to Human Health		95,588,664.80	147,554,274.00	147,554,274.00	51,965,609.20	132,500,000.00	132,500,000.00
05 Enhancing Skills and Knowledge	81,540,173.07	43,524,322.88	127,991,403.00	158,793,917.00	115,269,594.12	149,000,000.00	149,000,000.00
06 - Housing and Urban Development		60,068,961.34	27,451,194.00	176,663,866.00	116,594,904.66		
10 Water Resources and Rural Development			41,100,001.00	41,100,001.00	41,100,001.00	35,000,000.00	35,000,000.00
13 Reform of Government and Governance		37,379,082.53	149,815,475.00	149,815,475.00	112,436,392.47	154,156,004.00	154,156,004.00
14 Power	15,000,000.00	80,851,586.94	125,407,000.00	125,407,000.00	44,555,413.06	87,451,194.00	87,451,194.00
17 Road	48,270,950.76	28,480,667.79	211,530,789.00	269,877,872.00	241,397,204.21	104,380,785.00	104,380,785.00
Total Capital Expenditure by Program	162,811,123.83	348,428,286.28	852,821,286.00	1,091,183,555.00	742,755,268.72	687,487,983.00	687,487,983.00
Total Expenditure (Budget Size)	2,470,782,043.03	3,358,340,647.71	4,049,454,156.00	4,540,691,349.00	1,182,350,701.29	3,918,986,217.00	4,046,186,725.00
Budget Surplus/(Deficit)	104,914,648.75	45,171.51			45,171.51	3,231,498,234.00	3,358,698,742.00
Financing of Deficit by Borrowing							
Closing Balance	104,914,648.75	45,171.51			45,171.51	3,231,498,234.00	3,358,698,742.00

KADUNA SOUTH LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities			
Statutory Allocation		2,199,311,858.07	1,858,062,461.01
Value Added Tax		621,905,454.50	475,697,675.80
Independent Revenue	1	4,385,800.00	15,174,155.69
BTL Receipts	2	79,439,771.62	48,545,473.94
Total Receipts		2,905,042,884.19	2,397,479,766.44
Payments			
Compensation of Employees	3	1,609,267,561.76	1,577,609,526.94
Social Benefits	4	347,898,831.46	184,000,000.00
Overhead Cost	5	624,877,910.31	329,004,794.49
Service Wide Vote			6,000,000.00
Below-The-Line Payments	6	79,439,771.62	48,545,473.94
Total Payments		2,661,484,075.15	2,145,159,795.37
Net Cash Flow from Operating Activities		243,558,809.04	252,319,971.07
Cash Flow from Investing Activities			
Economic Empowerment Through Agriculture		2,535,000.00	18,000,000.00
Improvement to Human Health		95,588,664.80	
Enhancing Skills and Knowledge		43,524,322.88	81,540,173.07
Housing and Urban Development		60,068,961.34	
Reform of Government and Governance		37,379,082.53	
Power		80,851,586.94	15,000,000.00
Road		28,480,667.79	48,270,950.76
Net Cash Flow from Investment	7	348,428,286.28	162,811,123.83
Cash Flow from Financing Activities			
Net Surplus(Deficit) for the Year		104,869,477.24	89,508,847.24
Opening Balance		104,914,648.75	15,405,801.51
Closing Balance	8	45,171.51	104,914,648.75
Note 1 - Independent Revenue			

Repayments General		4,385,800.00	15,174,155.69
Total		4,385,800.00	15,174,155.69
Note 2 - BTL Receipts			

With holding Taxes due to FIRS		7,033,528.68	5,586,248.33
VAT due to FIRS		6,689,334.60	7,757,155.74
PAYE Taxes due to State Board of Internal Revenue		46,009,981.44	13,458,337.19
Union Deductions		1,768,876.25	

Rice Loan Scheme			5,792,638.08
Monthly Net Total Salary Control Accounts			8,701,094.60
Sigma Pension Deduction		11,994,256.29	
NULGE Deduction		1,783,431.13	140,000.00
Tax Audit Liability Deduction		734,282.00	
Personnel Advances Deduction		1,086,933.81	7,110,000.00
NULGE Loan Deduction		238,241.25	
Motor Vehicle Loan Deduction		62,400.00	
Rice Loan Scheme		311,200.00	
Refund of Unclaimed Salary		280,000.00	
ALGON Dues		100,000.00	
National Housing Fund		1,029,273.08	
National Health Insurance Scheme		318,033.09	
Total		79,439,771.62	48,545,473.94
Note 3 - Compensation of Employees			

Contribution for Primary Teachers Salaries		1,200,970,009.00	744,452,976.88
Local Government Staff	3A	408,297,552.76	833,156,550.06
Total		1,609,267,561.76	1,577,609,526.94
Note 3A - Local Government Staff			

Kaduna South Local Govt		408,297,552.76	833,156,550.06
Total		408,297,552.76	833,156,550.06
Note 4 - Social Benefits			

Contribution to Pension Fund		299,487,020.46	135,000,000.00
Total		347,898,831.46	184,000,000.00
Note 5 - Overhead Costs			

Transport and Travelling		63,189,881.75	49,549,064.49
Utilities		5,378,560.00	2,209,000.00
Material and Supplies		19,300,906.33	40,838,840.00
Maintenance Services		31,693,322.00	26,648,140.00
Training		18,999,194.49	12,000,000.00
Other Services		185,911,000.00	45,080,000.00
Consulting & Professional Services		7,002,921.00	7,650,000.00
Fuel and Lubricants			150,000.00
Financial Charges		4,188,274.32	4,500,000.00
Miscellaneous Expenses		289,213,850.42	140,379,750.00
Total		624,877,910.31	329,004,794.49





Note 6 - Below the Line Payments			

WHT		7,033,528.68	5,586,248.33
VAT due to FIRS		6,689,334.60	7,757,155.74
PAYE Taxes due to State Board of Internal Revenue		46,009,981.44	13,458,337.19
Union Deductions		1,768,876.25	
Monthly net Total Salary Control			5,792,638.08
Monthly Net Total Salary Control Account			8,701,094.60
Sigma Pension Deduction		11,994,256.29	
NULGE Deduction		1,783,431.13	140,000.00
Tax Audit Liability		734,282.00	
Personnel Advances Deduction		1,086,933.81	7,110,000.00
NULGE Loan Deduction		238,241.25	
Motor Vehicle Loan Deduction		62,400.00	
Rice Loan Scheme		311,200.00	
Refund of Unclaimed Salary		280,000.00	
ALGON Dues		100,000.00	
National Housing Funds		1,029,273.08	
National Health Insurance Scheme		318,033.09	
Total		79,439,771.62	48,545,473.94
Note 7 - Net Cash From Investing Activities by Location			

Barnawa Ward		2,535,000.00	
Badiko Ward		14,743,020.34	
Television Ward		63,043,574.00	18,000,000.00
Kakuri Hausa Ward		37,379,082.53	
Kakuri Gwari Ward		35,727,801.06	81,540,173.07
Makera Ward		24,080,667.79	26,274,547.80
Ungwan Sanusi Ward		95,538,664.80	
Tudun Wada North Ward		12,246,521.82	
Tudun Wada West Ward		63,133,953.94	36,996,402.96
Total		348,428,286.28	162,811,123.83
Note 8 - Closing Balance			

Unity Bank main			733,216.41
Unity Bank Excess Crude ACCT.			52,236.05
FCMB Revenue ACCT.			5,388.11
Keystone Bank			108,654.81
Sterling Bank			14,200,065.29
FBN Account			116,322.66
Unity Bank Rev Acct			35,857.91
UBA MAIN ACCOUNT		13,608.40	89,662,907.51
UBA - PROJECT ACCOUNT		31,563.11	
Sub Total: Cash and Bank		45,171.51	104,914,648.75
Total Consolidated Cash & Bank Balances		45,171.51	104,914,648.75

KADUNA SOUTH LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	45,171.51	104,914,648.75
Sub Total		45,171.51	104,914,648.75
Investments and Other Assets			

Investments	9	10,806,666.66	10,806,666.66
Sub Total		10,806,666.66	10,806,666.66
Total Assets		10,851,838.17	115,721,315.41
Public Funds:			

Consolidated Revenue Fund	11	45,171.51	104,914,648.75
Capital Development Fund			
Other Funds		10,806,666.66	10,806,666.66
Sub - Total: Public Funds		10,851,838.17	115,721,315.41
LIABILITIES:			

Public Funds + Liabilities		10,851,838.17	115,721,315.41
Note 8 - Treasuries and Banks			

Unity Bank main			733,216.41
Unity Bank Excess Crude ACCT.			52,236.05
FCMB Revenue ACCT.			5,388.11
Keystone Bank			108,654.81
Sterling Bank			14,200,065.29
FBN Account			116,322.66
Unity Bank Rev Acct			35,857.91
UBA MAIN ACCOUNT		13,608.40	89,662,907.51
UBA - PROJECT ACCOUNT		31,563.11	
Total		45,171.51	104,914,648.75



Note 9 - Investments				

Kachia Ginger Company		1,016,666.66		1,016,666.66
Ikara Food Processing Company		130,000.00		130,000.00
Flour Mills Ltd - Lagos		500,000.00		500,000.00
Nigeria Universal Bank		1,000,000.00		1,000,000.00
Intercity (Unity) Bank Plc		2,500,000.00		2,500,000.00
First Atlantic Bank Plc		5,000,000.00		5,000,000.00
CBN- Development Bank Stock		10,000.00		10,000.00
RIMS Merchant Bank		50,000.00		50,000.00
Mutunchi Community Bank		100,000.00		100,000.00
Oceanic Bank Plc		500,000.00		500,000.00
Total		10,806,666.66		10,806,666.66
Note 10 - Advances				

Note 11 - Consolidated Revenue Fund				

Opening Balance		104,914,648.75		15,405,801.51
Add/(Less) Net Recurrent Surplus/(Deficit)		104,869,477.24		89,508,847.24
Closing Balance		45,171.51		104,914,648.75
Note 12 - Capital Development Fund				

KADUNA SOUTH LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		15,405,801.51	104,914,648.75		252,874,924.00	147,960,275.25		
Add: Recurrent Receipts:								
Statutory Allocation		1,791,257,977.00	2,113,348,668.06	1,946,849,199.00	1,946,849,199.00	166,499,469.06		
Share of VAT		475,697,675.80	621,905,454.50	557,541,532.00	557,541,532.00	64,363,922.50		
Excess Crude		15,798,631.82						
NNPC Refunds			3,159,726.36			3,159,726.36		
Refund from Paris Club			13,260,996.94			13,260,996.94		
10% IGR State Contribution				91,632,115.00	91,632,115.00	91,632,115.00		
Exchange Rate Difference		23,288,852.38	3,582,886.98			3,582,886.98		
Solid Minerals			2,375,644.96			2,375,644.96		
Share of Forex Equalization		27,716,999.81	41,159,184.17			41,159,184.17		
Excess Bank Charges Recovered			5,046,255.60			5,046,255.60		
Share of Good and Value Consideration			17,378,495.00			17,378,495.00		
Sub Total: Statutory Allocation		2,333,760,136.81	2,821,217,312.57	2,596,022,846.00	2,596,022,846.00	225,194,466.57		
Licenses	16			20,000,000.00	20,000,000.00	20,000,000.00		
Rates	17			160,000,000.00	160,000,000.00	160,000,000.00		
Fees	18			272,610,024.00	272,610,024.00	272,610,024.00		
Earnings	21			130,000,000.00	130,000,000.00	130,000,000.00		
Repayments	24	15,174,155.69	4,385,800.00	18,000,000.00	18,000,000.00	13,614,200.00		
Sub-Total: Independent Revenue		15,174,155.69	4,385,800.00	600,610,024.00	600,610,024.00	596,224,224.00		
Below The Line Receipts	29	48,545,473.94	79,439,771.62			79,439,771.62		
Total Recurrent Receipts		2,397,479,766.44	2,905,042,884.19	3,196,632,870.00	3,196,632,870.00	291,589,985.81		
Total Funds Available		2,412,885,567.95	3,009,957,532.94	3,196,632,870.00	3,449,507,794.00	439,550,261.06		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	1,577,609,526.94	1,609,267,561.76	1,502,932,344.00	1,657,577,662.00	48,310,100.24	1,578,078,960.00	1,656,982,908.00
Social Benefits		184,000,000.00	347,898,831.46	284,827,675.00	383,057,281.00	35,158,449.54	299,069,058.00	314,022,511.00
Overhead Cost	31	329,004,794.49	624,877,910.31	641,306,890.00	641,306,890.00	16,428,979.69	666,862,233.00	700,205,340.00
Servicewide Vote		6,000,000.00						
BTL Payments	32	48,545,473.94	79,439,771.62			79,439,771.62		
Total Recurrent Payments		2,145,159,795.37	2,661,484,075.15	2,429,066,909.00	2,681,941,833.00	20,457,757.85	2,544,010,251.00	2,671,210,759.00
Net Recurrent Funds before Transfers		267,725,772.58	348,473,457.79	767,565,961.00	767,565,961.00	419,092,503.21	2,544,010,251.00	2,671,210,759.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72	687,487,983.00	687,487,983.00
Total Appropriations/Transfers		162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72	687,487,983.00	687,487,983.00
Closing Balance		104,914,648.75	45,171.51			45,171.51	3,231,498,234.00	3,358,698,742.00
Note 16 - Licenses								

Radio/Television Station License				8,000,000.00	8,000,000.00	8,000,000.00		
Animal Health Certificate License				3,500,000.00	3,500,000.00	3,500,000.00		



Liquor License				3,000,000.00	3,000,000.00	3,000,000.00		
Motor Mechanic/Car Wash License				5,500,000.00	5,500,000.00	5,500,000.00		
Total				20,000,000.00	20,000,000.00	20,000,000.00		
Note 17 - Rates								

Land use Charges (Private and Commercial Property)				160,000,000.00	160,000,000.00	160,000,000.00		
Total				160,000,000.00	160,000,000.00	160,000,000.00		
Note 18 - Fees								

Slaughter Fees				40,000,000.00	40,000,000.00	40,000,000.00		
Naming Of Street Registration Fees				2,000,000.00	2,000,000.00	2,000,000.00		
Contract Registration Fees				105,410,024.00	105,410,024.00	105,410,024.00		
Marriage/Divorce Fees				8,500,000.00	8,500,000.00	8,500,000.00		
Advertising Fees/Fee Structure For Outdoor Installation				19,700,000.00	19,700,000.00	19,700,000.00		
Right Of Occupancy In Local Government Areas				15,000,000.00	15,000,000.00	15,000,000.00		
Dispensary & Maternity Fees				10,000,000.00	10,000,000.00	10,000,000.00		
Parking Fees				12,000,000.00	12,000,000.00	12,000,000.00		
Fee Structure For Masts				60,000,000.00	60,000,000.00	60,000,000.00		
Total				272,610,024.00	272,610,024.00	272,610,024.00		
Note 19 - Fines								

Note 20 - Sales								

Note 21 - Earnings								

Earning from Market				30,000,000.00	30,000,000.00	30,000,000.00		
Shops & Shopping Centers				100,000,000.00	100,000,000.00	100,000,000.00		
Total				130,000,000.00	130,000,000.00	130,000,000.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 24 - Repayment								

Repayment of Bicycle Advances (Principal)				18,000,000.00	18,000,000.00	18,000,000.00		
Refunds		15,174,155.69	4,385,800.00			4,385,800.00		
Total		15,174,155.69	4,385,800.00	18,000,000.00	18,000,000.00	13,614,200.00		



Income								

Note 26 - Interest								

Note 27 - Miscellaneous								

Note 25 - Investment								
Note 29 - BTL Receipts								

With holding Taxes due to FIRS		5,586,248.33	7,033,528.68			7,033,528.68		
VAT due to FIRS		7,757,155.74	6,689,334.60			6,689,334.60		
PAYE Taxes due to State Board of Internal Revenue		13,458,337.19	46,009,981.44			46,009,981.44		
Union Deductions			1,768,876.25			1,768,876.25		
Rice Loan Scheme		5,792,638.08						
Monthly Net Total Salary Control Accounts		8,701,094.60						
Sigma Pension Deduction			11,994,256.29			11,994,256.29		
NULGE Deduction		140,000.00	1,783,431.13			1,783,431.13		
Tax Audit Liability Deduction			734,282.00			734,282.00		
Personnel Advances Deduction		7,110,000.00	1,086,933.81			1,086,933.81		
NULGE Loan Deduction			238,241.25			238,241.25		
Motor Vehicle Loan Deduction			62,400.00			62,400.00		
Rice Loan Scheme			311,200.00			311,200.00		
Refund of Unclaimed Salary			280,000.00			280,000.00		
ALGON Dues			100,000.00			100,000.00		
National Housing Fund			1,029,273.08			1,029,273.08		
National Health Insurance Scheme			318,033.09			318,033.09		
Total		48,545,473.94	79,439,771.62			79,439,771.62		

Note 30 - Salaries Wages & Allowances								

Admin & Finance Department		715,656,550.06	220,395,203.00	220,450,203.00	220,450,203.00	55,000.00	1,380,700,284.00	1,449,735,298.00
Primary Health Care Department		117,500,000.00	187,902,349.76	187,979,692.00	187,979,692.00	77,342.24	197,378,676.00	207,247,610.00
Contribution to Primary Education		744,452,976.88	1,200,970,009.00	1,094,502,449.00	1,249,147,767.00	48,177,758.00		
Total		1,577,609,526.94	1,609,267,561.76	1,502,932,344.00	1,657,577,662.00	48,310,100.24	1,578,078,960.00	1,656,982,908.00

Note 31 - Overhead Cost								

Admin & Finance Department		249,652,814.49	438,869,221.71	447,408,743.00	447,408,743.00	8,539,521.29	469,779,180.00	493,268,136.00
Department of Agriculture & Forestry			900,000.00	1,000,000.00	1,000,000.00	100,000.00	1,050,000.00	1,102,500.00
Department of Works and Infrastructure		19,298,140.00	43,593,322.00	45,295,000.00	45,295,000.00	1,701,678.00	47,559,750.00	49,937,737.00
Department of Education Social Dev.		36,703,840.00	118,629,455.71	123,826,000.00	123,826,000.00	5,196,544.29	123,507,300.00	129,682,664.00
Primary Health Care Department		23,350,000.00	22,885,910.89	23,777,147.00	23,777,147.00	891,236.11	24,966,003.00	26,214,303.00
Total		329,004,794.49	624,877,910.31	641,306,890.00	641,306,890.00	16,428,979.69	666,862,233.00	700,205,340.00

Note 32 - BTL Payments								

WHT		5,586,248.33	7,033,528.68			7,033,528.68		
Vat due to FIRS		7,757,155.74	6,689,334.60			6,689,334.60		
PAYE Taxes due to State Board of Internal Revenue		13,458,337.19	46,009,981.44			46,009,981.44		
Union Deductions			1,768,876.25			1,768,876.25		
Monthly net Total Salary Control		5,792,638.08						
Monthly Net Total Salary Control Account		8,701,094.60						
Sigma Pension Deduction			11,994,256.29			11,994,256.29		
NULGE Deduction		140,000.00	1,783,431.13			1,783,431.13		
Tax Audit Liability			734,282.00			734,282.00		
Personnel Advances Deduction		7,110,000.00	1,086,933.81			1,086,933.81		
NULGE Loan Deduction			238,241.25			238,241.25		
Motor Vehicle Loan Deduction			62,400.00			62,400.00		
Rice Loan Scheme			311,200.00			311,200.00		
Refund of Unclaimed Salary			280,000.00			280,000.00		
ALGON Dues			100,000.00			100,000.00		
National Housing Funds			1,029,273.08			1,029,273.08		
National Health Insurance Scheme			318,033.09			318,033.09		
Total		48,545,473.94	79,439,771.62			79,439,771.62		



KADUNA SOUTH LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019
Date: 24/02/2020



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				85,255,325.00	323,617,594.00	323,617,594.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72	687,487,983.00	687,487,983.00
Sub Total: Capital Receipts		162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72	687,487,983.00	687,487,983.00
Total Capital Fund Available		162,811,123.83	348,428,286.28	852,821,286.00	1,091,183,555.00	742,755,268.72	687,487,983.00	687,487,983.00
Less: Capital Expenditure								
General Public Services	37	63,270,950.76	167,956,610.47	441,221,480.00	648,781,235.00	480,824,624.53	241,536,789.00	241,536,789.00
Economic Affairs	38	18,000,000.00	2,535,000.00	22,722,150.00	22,722,150.00	20,187,150.00	50,000,000.00	50,000,000.00
Housing and Community Development	40		38,823,688.13	113,331,979.00	113,331,979.00	74,508,290.87	114,451,194.00	114,451,194.00
Health	41		95,588,664.80	147,554,274.00	147,554,274.00	51,965,609.20	132,500,000.00	132,500,000.00
Education	43	81,540,173.07	43,524,322.88	127,991,403.00	158,793,917.00	115,269,594.12	149,000,000.00	149,000,000.00
Total Capital Expenditure		162,811,123.83	348,428,286.28	852,821,286.00	1,091,183,555.00	742,755,268.72	687,487,983.00	687,487,983.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs		63,270,950.76	126,177,527.94	264,406,005.00	471,965,760.00	345,788,232.06	107,380,785.00	107,380,785.00
70133 - Other General Services			41,779,082.53	176,815,475.00	176,815,475.00	135,036,392.47	134,156,004.00	134,156,004.00
Total		63,270,950.76	167,956,610.47	441,221,480.00	648,781,235.00	480,824,624.53	241,536,789.00	241,536,789.00
Note 38 - Economic Affairs								

70421 - Agriculture		18,000,000.00	2,535,000.00	21,971,150.00	21,971,150.00	19,436,150.00	25,000,000.00	25,000,000.00
70435 - Electricity				751,000.00	751,000.00	751,000.00	25,000,000.00	25,000,000.00
Total		18,000,000.00	2,535,000.00	22,722,150.00	22,722,150.00	20,187,150.00	50,000,000.00	50,000,000.00
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities			38,823,688.13	93,331,979.00	93,331,979.00	54,508,290.87	67,000,000.00	67,000,000.00
70660 - Housing and Community Amenities N.E.C				20,000,000.00	20,000,000.00	20,000,000.00	47,451,194.00	47,451,194.00
Total			38,823,688.13	113,331,979.00	113,331,979.00	74,508,290.87	114,451,194.00	114,451,194.00



Note 41 - Health								

70731 - General Hospital Services			95,588,664.80	147,554,274.00	147,554,274.00	51,965,609.20	132,500,000.00	132,500,000.00
Total			95,588,664.80	147,554,274.00	147,554,274.00	51,965,609.20	132,500,000.00	132,500,000.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education			12,196,521.82	77,000,000.00	77,000,000.00	64,803,478.18	149,000,000.00	149,000,000.00
70922 - Upper Secondary Education		81,540,173.07	31,327,801.06	47,991,403.00	78,793,917.00	47,466,115.94		
70950 - Education not Definable by Level				3,000,000.00	3,000,000.00	3,000,000.00		
Total		81,540,173.07	43,524,322.88	127,991,403.00	158,793,917.00	115,269,594.12	149,000,000.00	149,000,000.00

KADUNA SOUTH LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Admin & Finance Department								

25001001/11010001	Statutory Allocation	1,791,257,977.00	2,113,348,668.06	1,946,849,199.00	1,946,849,199.00	166,499,469.06		
25001001/11010002	Share of VAT	475,697,675.80	621,905,454.50	557,541,532.00	557,541,532.00	64,363,922.50		
25001001/11010003	Excess Crude	15,798,631.82						
25001001/11010006	NNPC Refunds		3,159,726.36			3,159,726.36		
25001001/11010009	Refund from Paris Club		13,260,996.94			13,260,996.94		
25001001/11010011	10% IGR State Contribution			91,632,115.00	91,632,115.00	91,632,115.00		
25001001/11010013	Exchange Rate Difference	23,288,852.38	3,582,886.98			3,582,886.98		
25001001/11000018	Solid Minerals		2,375,644.96			2,375,644.96		
25001001/11010019	Share of Forex Equalization	27,716,999.81	41,159,184.17			41,159,184.17		
25001001/11000020	Excess Bank Charges Recovered		5,046,255.60			5,046,255.60		
25001001/11000021	Share of Good and Value Consideration		17,378,495.00			17,378,495.00		
Total		2,333,760,136.81	2,821,217,312.57	2,596,022,846.00	2,596,022,846.00	225,194,466.57		
TAXES								
25001001 - Admin & Finance Department								

25001001/12100002	Repayment of Bicycle Advances (Principal)			18,000,000.00	18,000,000.00	18,000,000.00		
25001001/12100005	Refunds	15,174,155.69	4,385,800.00			4,385,800.00		
Total		15,174,155.69	4,385,800.00	18,000,000.00	18,000,000.00	13,614,200.00		
LICENSES								
25001001 - Admin & Finance Department								

25001001/12020005	Radio/Television Station License			8,000,000.00	8,000,000.00	8,000,000.00		
25001001/12020023	Animal Health Certificate License			3,500,000.00	3,500,000.00	3,500,000.00		
25001001/12020031	Liquor License			3,000,000.00	3,000,000.00	3,000,000.00		
25001001/12020064	Motor Mechanic/Car Wash License			5,500,000.00	5,500,000.00	5,500,000.00		
Total				20,000,000.00	20,000,000.00	20,000,000.00		
RATES								
25001001 - Admin & Finance Department								

25001001/12030007	Land use Charges (Private and Commercial Property)			160,000,000.00	160,000,000.00	160,000,000.00		
Total				160,000,000.00	160,000,000.00	160,000,000.00		



INVESTMENT INCOME								
25001001 - Admin & Finance Department								

INTEREST EARNED								
25001001 - Admin & Finance Department								

MISCELLANEOUS								
25001001 - Admin & Finance Department								

BELOW THE LINE RECEIPTS								
25001001 - Admin & Finance Department								

25001001/12150001	With holding Taxes due to FIRS	5,586,248.33	7,033,528.68			7,033,528.68		
25001001/12150002	VAT due to FIRS	7,757,155.74	6,689,334.60			6,689,334.60		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	13,458,337.19	46,009,981.44			46,009,981.44		
25001001/12150004	Union Deductions		1,768,876.25			1,768,876.25		
25001001/12150005	Rice Loan Scheme	5,792,638.08						
25001001/12150007	Monthly Net Total Salary Control Accounts	8,701,094.60						
25001001/12150009	Sligma Pension Deduction		11,994,256.29			11,994,256.29		
25001001/12150012	NULGE Deduction	140,000.00	1,783,431.13			1,783,431.13		
25001001/12150017	Tax Audit Liability Deduction		734,282.00			734,282.00		
25001001/12150021	Personnel Advances Deduction	7,110,000.00	1,086,933.81			1,086,933.81		
25001001/12150026	NULGE Loan Deduction		238,241.25			238,241.25		
25001001/12150028	Motor Vehicle Loan Deduction		62,400.00			62,400.00		
25001001/12150029	Rice Loan Scheme		311,200.00			311,200.00		
25001001/12150030	Refund of Unclaimed Salary		280,000.00			280,000.00		
25001001/12150031	ALGON Dues		100,000.00			100,000.00		
25001001/12150036	National Housing Fund		1,029,273.08			1,029,273.08		
25001001/12150040	National Health Insurance Scheme		318,033.09			318,033.09		
Total		48,545,473.94	79,439,771.62			79,439,771.62		

KADUNA SOUTH LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - ADMIN AND FINANCE DEPARTMENT								

25001001/21010101 Basic Salary		349,574,728.56	220,395,203.00	220,450,203.00	220,450,203.00	55,000.00	231,472,713.00	243,046,349.00
25001001/21010104 Salary Arrears		211,523,321.50					1,149,227,571.00	1,206,688,949.00
25001001/21020105 Entertainment Allowance		19,558,500.00						
25001001/21020201 NHIS Contribution		135,000,000.00						
Sub Total - Personnel Cost		715,656,550.06	220,395,203.00	220,450,203.00	220,450,203.00	55,000.00	1,380,700,284.00	1,449,735,298.00
25001001/22020101 Local Travel and Transport - Training		39,131,000.00	37,380,000.00	37,542,500.00	37,542,500.00	162,500.00	39,419,625.00	41,390,606.00
25001001/22020102 Local Travel and Transport - Others		6,918,064.49						
25001001/22020103 International Transport and Travels - Training		3,500,000.00	17,045,884.10	17,197,000.00	17,197,000.00	151,115.90	18,056,850.00	18,959,692.00
25001001/22020106 Duty Tour Allowance			8,763,997.65	8,800,000.00	8,800,000.00	36,002.35	9,240,000.00	9,702,000.00
25001001/22020201 Electricity Charges		1,545,000.00	2,000,000.00	2,400,000.00	2,400,000.00	400,000.00	2,520,000.00	2,646,000.00
25001001/22020203 Internet Access Charges			1,000,000.00	1,200,000.00	1,200,000.00	200,000.00	1,260,000.00	1,323,000.00
25001001/22020205 Settlement of Water Bill		664,000.00	2,378,560.00	2,400,000.00	2,400,000.00	21,440.00	2,520,000.00	2,646,000.00
25001001/22020301 Office Stationeries/Computer Consumables		7,900,000.00	4,453,044.00	4,518,480.00	4,518,480.00	65,436.00	4,744,404.00	4,981,624.00
25001001/22020305 Printing of Non Security Documents		3,915,000.00	4,422,862.33	4,550,000.00	4,550,000.00	127,137.67	4,777,500.00	5,016,375.00
25001001/22020306 Printing of Security Documents		7,000,000.00	4,475,000.00	4,725,000.00	4,725,000.00	250,000.00	4,961,250.00	5,209,312.00
25001001/22020309 Uniforms & Other Clothing		400,000.00						
25001001/22020402 Maintenance of Office Furniture		1,900,000.00						
25001001/22020403 Maintenance of Office Building Residential Qtrs		2,450,000.00						
25001001/22020404 Maintenance of Office / IT Equipments		500,000.00						
25001001/22020405 Maintenance of Plants & Generators		3,000,000.00						
25001001/22020406 Other maintenance Services		2,000,000.00						
25001001/22020503 Contribution to Training Fund		12,000,000.00						
25001001/22020509 Automation of IPSAS Accounting Document			3,786,000.00	4,000,000.00	4,000,000.00	214,000.00	4,200,000.00	4,410,000.00
25001001/22020601 Support towards Security Enhancement			59,570,000.00	60,000,000.00	60,000,000.00	430,000.00	63,000,000.00	66,150,000.00
25001001/22020604 Security Vote (Including Operations)		12,080,000.00	19,890,000.00	20,000,000.00	20,000,000.00	110,000.00	21,000,000.00	22,050,000.00
25001001/22020606 Physical Security		30,500,000.00	97,051,000.00	97,440,000.00	97,440,000.00	389,000.00	102,312,000.00	107,427,600.00
25001001/22020701 Financial Consulting		550,000.00	2,950,000.00	3,050,000.00	3,050,000.00	100,000.00	3,202,500.00	3,362,625.00
25001001/22020702 Engagement of LGA's IPSAS Budgeting Consultant		1,500,000.00	900,521.00	1,000,000.00	1,000,000.00	99,479.00	1,050,000.00	1,102,500.00
25001001/22020703 Legal Services			1,100,000.00	1,200,000.00	1,200,000.00	100,000.00	1,260,000.00	1,323,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation		4,000,000.00						



25001001/22020713	5% Incentives for Revenue Officers		1,600,000.00	2,052,400.00	2,135,928.00	2,135,928.00	83,528.00	2,242,724.00	2,354,860.00
25001001/22020801	Motor Vehicle Fuel Cost		150,000.00						
25001001/22020901	Bank Charges (Other Than interest)		100,000.00	3,188,274.32	3,253,615.00	3,253,615.00	65,340.68	3,416,296.00	3,587,111.00
25001001/22020902	Insurance for Local Government Property		3,000,000.00	1,000,000.00	1,080,000.00	1,080,000.00	80,000.00	1,134,000.00	1,190,700.00
25001001/22020904	Other CRF Bank Charges		1,400,000.00						
25001001/22021001	Refreshment & Meals		4,050,000.00	31,610,000.00	32,120,000.00	32,120,000.00	510,000.00	33,726,000.00	35,412,300.00
25001001/22021002	Honorarium & Sitting Allowance		6,992,000.00	19,993,000.00	20,400,000.00	20,400,000.00	407,000.00	21,420,000.00	22,491,000.00
25001001/22021003	Publicity Advert & Briefing		4,150,000.00	6,789,505.44	7,335,000.00	7,335,000.00	545,494.56	7,701,750.00	8,086,837.00
25001001/22021007	Welfare Packages			6,321,482.00	6,500,000.00	6,500,000.00	178,518.00	6,825,000.00	7,166,250.00
25001001/22021008	Subscription To Professional Bodies		3,500,000.00						
25001001/22021009	Sporting Activities		6,500,000.00	6,006,000.00	6,965,000.00	6,965,000.00	959,000.00	7,313,250.00	7,678,912.00
25001001/22021013	Promotion		6,490,000.00						
25001001/22021014	Annual Budget Expenses and Administration		5,771,000.00	8,500,000.00	9,100,000.00	9,100,000.00	600,000.00	9,555,000.00	10,032,750.00
25001001/22021021	Local Cultural Festival		3,000,000.00					12,600,000.00	13,230,000.00
25001001/22021025	Supplementary Support to NYSC			400,000.00	600,000.00	600,000.00	200,000.00	630,000.00	661,500.00
25001001/22021030	Miscellaneous Expenses		3,796,750.00						
25001001/22021034	Remuneration Package to Political Office Holders		14,200,000.00	39,661,690.87	40,650,220.00	40,650,220.00	988,529.13	42,682,731.00	44,816,867.00
25001001/22021035	Logistics for General Election		17,000,000.00	24,820,000.00	25,000,000.00	25,000,000.00	180,000.00	26,250,000.00	27,562,500.00
25001001/22021056	Trade Fair Exhibition and Show		3,500,000.00						
25001001/22021068	Monitoring and Evaluation		2,500,000.00	2,870,000.00	3,006,000.00	3,006,000.00	136,000.00	3,156,300.00	3,314,115.00
25001001/22021071	Contribution to Traditional Councils (Emirates & Chiefdoms)			11,850,000.00	12,000,000.00	12,000,000.00	150,000.00		
25001001/22021076	Retirement Bond Redemption Fund		15,800,000.00						
25001001/22021077	Local Government Reform		4,700,000.00	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00	5,250,000.00	5,512,500.00
25001001/22021078	Statistics/DATA Collection General			2,140,000.00	2,240,000.00	2,240,000.00	100,000.00	2,352,000.00	2,469,600.00
Sub Total Overhead Cost			249,652,814.49	438,869,221.71	447,408,743.00	447,408,743.00	8,539,521.29	469,779,180.00	493,268,136.00
Total Recurrent Expenditure			965,309,364.55	659,264,424.71	667,858,946.00	667,858,946.00	8,594,521.29	1,850,479,464.00	1,943,003,434.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY									

15001001/22020316	Purchase of Veterinary Drugs / Vaccines			900,000.00	1,000,000.00	1,000,000.00	100,000.00	1,050,000.00	1,102,500.00
Sub Total Overhead Cost				900,000.00	1,000,000.00	1,000,000.00	100,000.00	1,050,000.00	1,102,500.00
Total Recurrent Expenditure				900,000.00	1,000,000.00	1,000,000.00	100,000.00	1,050,000.00	1,102,500.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE									

34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		2,148,140.00	2,027,358.00	2,070,000.00	2,070,000.00	42,642.00	2,173,500.00	2,282,175.00
34001001/22020403	Maintenance of Office Building Residential Qtrs			2,000,000.00	2,500,000.00	2,500,000.00	500,000.00	2,625,000.00	2,756,250.00
34001001/22020405	Maintenance of Plants & Generators			4,837,300.00	4,860,000.00	4,860,000.00	22,700.00	5,103,000.00	5,358,150.00
34001001/22020406	Maintenance of Borehole			22,721,000.00	23,000,000.00	23,000,000.00	279,000.00	24,150,000.00	25,357,500.00
34001001/22020415	Maintenance of Boreholes		14,650,000.00						
34001001/22020416	Upkeep of Offices /Cleaning Services			107,664.00	365,000.00	365,000.00	257,336.00	383,250.00	402,412.00
34001001/22020605	Cleaning & Fumigation Services		2,500,000.00	9,400,000.00	9,500,000.00	9,500,000.00	100,000.00	9,975,000.00	10,473,750.00
34001001/22021068	Evaluation / Assessment of Government Properties			2,500,000.00	3,000,000.00	3,000,000.00	500,000.00	3,150,000.00	3,307,500.00
Sub Total Overhead Cost			19,298,140.00	43,593,322.00	45,295,000.00	45,295,000.00	1,701,678.00	47,559,750.00	49,937,737.00
Total Recurrent Expenditure			19,298,140.00	43,593,322.00	45,295,000.00	45,295,000.00	1,701,678.00	47,559,750.00	49,937,737.00



17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

7001001/22020310	Teaching aids/ Instruction Materials	6,673,840.00						
17001001/22020503	1% Local Government Training Fund Contribution		11,584,503.76	12,324,000.00	12,324,000.00	739,496.24	12,940,200.00	13,587,210.00
17001001/22020504	Sustenance of Mass Literacy Prog.		2,892,034.78	3,200,000.00	3,200,000.00	307,965.22	3,360,000.00	3,528,000.00
17001001/22020505	Workshops & Seminars		736,655.95	752,000.00	752,000.00	15,344.05	789,600.00	829,080.00
17001001/22021001	Refreshment & Meals		1,000,000.00	1,075,000.00	1,075,000.00	75,000.00	1,128,750.00	1,185,187.00
17001001/22021018	Women & Youth Empowerment		6,995,000.00	7,000,000.00	7,000,000.00	5,000.00	7,350,000.00	7,717,500.00
17001001/22021020	Scholarship and Bursary Awards	2,000,000.00	9,545,652.18	10,000,000.00	10,000,000.00	454,347.82	10,500,000.00	11,025,000.00
17001001/22021021	Local Cultural Festival	10,600,000.00	14,800,000.00	15,675,000.00	15,675,000.00	875,000.00	16,458,750.00	17,281,687.00
17001001/22021025	NYSC Allowance	2,430,000.00						
17001001/22021027	Immunization Plus Days (IPDs)		9,782,609.04	10,300,000.00	10,300,000.00	517,390.96	10,815,000.00	11,355,750.00
17001001/22021030	Miscellaneous Expenses		1,700,000.00	1,800,000.00	1,800,000.00	100,000.00	1,890,000.00	1,984,500.00
17001001/22021044	Purchase of Skills Acquisition Materials		17,493,000.00	17,500,000.00	17,500,000.00	7,000.00	18,375,000.00	19,293,750.00
17001001/22021046	LEEDS	15,000,000.00						
17001001/22021047	Overhead to Primary Education		6,600,000.00	6,800,000.00	6,800,000.00	200,000.00	7,140,000.00	7,497,000.00
17001001/22021054	Community Management of Acute Malnutrition		2,250,000.00	3,000,000.00	3,000,000.00	750,000.00	3,150,000.00	3,307,500.00
17001001/22021067	Poverty Alleviation Programme		21,000,000.00	22,000,000.00	22,000,000.00	1,000,000.00	23,100,000.00	24,255,000.00
17001001/22021080	Infant and Young Child Feeding(IYCF)		12,250,000.00	12,400,000.00	12,400,000.00	150,000.00	6,510,000.00	6,835,500.00
Sub Total Overhead Cost		36,703,840.00	118,629,455.71	123,826,000.00	123,826,000.00	5,196,544.29	123,507,300.00	129,682,664.00
Total Recurrent Expenditure		36,703,840.00	118,629,455.71	123,826,000.00	123,826,000.00	5,196,544.29	123,507,300.00	129,682,664.00

21001001 - PRIMARY HEALTH CARE								

21001001/21010101	60% Contribution to PHC Staff/Recruitment of PHC Staff	117,500,000.00	187,902,349.76	187,979,692.00	187,979,692.00	77,342.24	197,378,676.00	207,247,610.00
Sub Total - Personnel Cost		117,500,000.00	187,902,349.76	187,979,692.00	187,979,692.00	77,342.24	197,378,676.00	207,247,610.00
21001001/22020307	Drugs & Medical Supplies	14,950,000.00	5,050,000.00	5,060,000.00	5,060,000.00	10,000.00	5,313,000.00	5,578,650.00
21001001/22021004	Medical Expenses		2,000,000.00	2,500,000.00	2,500,000.00	500,000.00	2,625,000.00	2,756,250.00
21001001/22021022	Integ. Maternal Neonatal & Child Health/Free MCH Services	2,500,000.00						
21001001/22021047	Overhead Cost payment to Hospitals		10,347,336.28	10,708,573.00	10,708,573.00	361,236.72	11,244,001.00	11,806,201.00
21001001/22021052	Sustenance of PHC Services		5,488,574.61	5,508,574.00	5,508,574.00	19,999.39	5,784,002.00	6,073,202.00
21001001/22021074	Health Services Committee Allowance	5,900,000.00						
Sub Total Overhead Cost		23,350,000.00	22,885,910.89	23,777,147.00	23,777,147.00	891,236.11	24,966,003.00	26,214,303.00
Total Recurrent Expenditure		140,850,000.00	210,788,260.65	211,756,839.00	211,756,839.00	968,578.35	222,344,679.00	233,461,913.00

51001001 - TRADITIONAL OFFICE								

61001001 - BADIKKO DEVELOPMENT AREA								

61002001 - TUDUN WADA DEVELOPMENT AREA								



61004001 - NEW DEVELOPMENT AREA								

MANDATORY DEDUCTIONS								

17001001/21000000	Contribution for Primary Education	744,452,976.88	1,200,970,009.00	1,094,502,449.00	1,249,147,767.00	48,177,758.00		
Total		744,452,976.88	1,200,970,009.00	1,094,502,449.00	1,249,147,767.00	48,177,758.00		
SOCIAL BENEFITS								
ADMIN AND FINANCE DEPARTMENT								

25001001/22010101	Severance Gratuity						299,069,058.00	314,022,511.00
25001001/22010102	Contribution to Pension Fund	135,000,000.00	299,487,020.46	284,827,675.00	333,942,478.00	34,455,457.54		
25001001/22010105	15% Contribution on Employer (Contrb	49,000,000.00	48,411,811.00		49,114,803.00	702,992.00		
Total		184,000,000.00	347,898,831.46	284,827,675.00	383,057,281.00	35,158,449.54	299,069,058.00	314,022,511.00

KADUNA SOUTH LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010000 Transfer fro CRF to CDF		162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72	687,487,983.00	687,487,983.00
Total		162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72	687,487,983.00	687,487,983.00
OTHER CAPITAL RECEIPTS								

MISCELLANEUOS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		162,811,123.83	348,428,286.28	767,565,961.00	767,565,961.00	419,137,674.72	687,487,983.00	687,487,983.00

KADUNA SOUTH LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - ADMIN AND FINANCE DEPARTMENT								

25001001/23020101/13000003	Construction of LGEA office Building in KSLG						28,000,004.00	28,000,004.00
25001001/23010105/13000004	Procurement Of Motor Vehicles		4,400,000.00	27,000,000.00	27,000,000.00	22,600,000.00		
25001001/23010102/13000005	Procurement Of Office Building			15,000,000.00	15,000,000.00	15,000,000.00	12,000,000.00	12,000,000.00
25001001/23010100/13000007	Provision of Facilities for Security Agencies			20,000,000.00	20,000,000.00	20,000,000.00	6,000,000.00	6,000,000.00
25001001/23030121/13000009	Rehabilitation /Repairs of KSLG Secretariat & LG Annex		19,500,000.00	55,000,000.00	55,000,000.00	35,500,000.00	20,000,000.00	20,000,000.00
25001001/23030121/13000010	Rehabilitation of KSLG Quarters			27,567,475.00	27,567,475.00	27,567,475.00		
25001001/23050107/13000011	Settlement of Capital Liabilities		16,379,082.53	23,000,000.00	23,000,000.00	6,620,917.47		
25001001/23010113/13000012	Supply and Installation of a Digital Panasonic PABX Interco		1,500,000.00	5,270,000.00	5,270,000.00	3,770,000.00	2,000,000.00	2,000,000.00
25001001/23030121/13000013	Rehabilitation of ICT in LGEA KSLG			3,978,000.00	3,978,000.00	3,978,000.00	66,156,000.00	66,156,000.00
Total			41,779,082.53	176,815,475.00	176,815,475.00	135,036,392.47	134,156,004.00	134,156,004.00
15001001 - AGRICULTURE AND FORESTRY DEPARTMENT								

15001001/23010127/01000002	SHAWN II Programme			9,971,150.00	9,971,150.00	9,971,150.00	25,000,000.00	25,000,000.00
15001001/23010127/01000007	Procurement of Agriculture Equipment for Home Economic		2,535,000.00	12,000,000.00	12,000,000.00	9,465,000.00		
15001001/23020113/01000020	Construction of Boreholes	18,000,000.00						
Total		18,000,000.00	2,535,000.00	21,971,150.00	21,971,150.00	19,436,150.00	25,000,000.00	25,000,000.00
34001001 - WORKS AND INFRASTRUCTURE DEPARTMENT								

34001001/23020104/06000002	Construction of Fencing of Cemetery Muslim at Kakuri u/miss		14,743,020.34	27,451,194.00	27,451,194.00	12,708,173.66		
34001001/23020118/06000011	Construction / Provision of Infrastructure (REFUNDS TO KDSG)		45,325,941.00		149,212,672.00	103,886,731.00		
34001001/23020105/10000002	Construction of Boreholes			41,100,001.00	41,100,001.00	41,100,001.00	35,000,000.00	35,000,000.00
34001001/23010123/13000002	Procurement of Fire Fighting Truck						20,000,000.00	20,000,000.00
34001001/23020103/14000001	Provision for Solar Home System			751,000.00	751,000.00	751,000.00	25,000,000.00	25,000,000.00
34001001/23010119/14000002	Purchase of Lighting Equipment			500,000.00	500,000.00	500,000.00		
34001001/23020103/14000003	Construction installation & Maintenance of Steet Lights			20,000,000.00	20,000,000.00	20,000,000.00	47,451,194.00	47,451,194.00
34001001/23010119/14000005	Purchase and Installation of Solar Inverter @ LG Secretariat		3,900,061.58	4,000,000.00	4,000,000.00	99,938.42		
34001001/23010119/14000006	Installation of Solar Street Light at Local Government Secre		13,907,951.36	14,000,000.00	14,000,000.00	92,048.64		
34001001/23010119/14000007	Purchase of Transformers at Askolaye Faki by Dutsema Rd Gida		63,043,574.00	86,156,000.00	86,156,000.00	23,112,426.00	15,000,000.00	15,000,000.00
34001001/23020103/14000015	Purchase of transformers	15,000,000.00						
34001001/23020114/17000005	Construction of Culverts (2 & 3 Rings Culverts) 15 Each		24,080,667.79	24,280,784.00	24,280,784.00	200,116.21	32,000,000.00	32,000,000.00
34001001/23020114/17000026	Construction of Bridges			22,000,001.00	22,000,001.00	22,000,001.00	38,100,001.00	38,100,001.00
34001001/23020114/17000029	Construction of Drainages			58,000,004.00	58,000,004.00	58,000,004.00	34,280,784.00	34,280,784.00
34001001/23020114/17000030	Construction of Road at Minna Rd T / Nupawa Down Quarters R			80,250,000.00	80,250,000.00	80,250,000.00		



34001001/23020114/17000049	Construction of road (850ms)(Bahago Rd Television & Randavou		26,274,547.80						
34001001/23020114/17000050	Construction of Culverts (3 Rings Culverts)		20,000,000.00						
34001001/23020114/17000051	Construction of Drainages		1,996,402.96						
34001001/23020100/17000053	Construction / Provision of Road at t Atiku Auwal Rd. U/Sanusi					22,914,204.00	22,914,204.00		
34001001/23020100/17000054	Construction / Provision of Road at Farawkwai Rd U/Sanusi					16,733,700.00	16,733,700.00		
34001001/23020100/17000055	Construction / Provision of Road at Markaz Avenue T/Nupawa					18,699,179.00	18,699,179.00		
Total			63,270,950.76	165,001,216.07	378,488,984.00	586,048,739.00	421,047,522.93	246,831,979.00	246,831,979.00
17001001 - EDUCATION AND SOCIAL DEVELOPMENT DEPT.									

17001001/23020107/05000001	Fencing of Primary Schools 2 from Each Constituency of KSLG				20,000,000.00	20,000,000.00	20,000,000.00	149,000,000.00	149,000,000.00
17001001/23010124/05000002	Food and Nutrition Programme				6,000,000.00	6,000,000.00	6,000,000.00		
17001001/23010113/05000003	Information Gadget				3,000,000.00	3,000,000.00	3,000,000.00		
17001001/23010124/05000005	Procurement of Teaching / Learning Aid Equipment			12,196,521.82	51,000,000.00	51,000,000.00	38,803,478.18		
17001001/23030106/05000016	Rehabilitation /Repairs - Public Schools			31,327,801.06	47,991,403.00	47,991,403.00	16,663,601.94		
17001001/23030106/05000032	Rehabilitation /Repairs - Public Schools(One Block of Three C	81,540,173.07							
17001001/23030106/05000035	Rehabilitation / Repairs of Public School LEA U/Muazu 1 & 2					14,202,359.00	14,202,359.00		
17001001/23030106/05000036	Rehabilitation / Repairs of Public School LEA Kagoro Road					16,600,155.00	16,600,155.00		
Total		81,540,173.07	43,524,322.88	127,991,403.00	158,793,917.00	115,269,594.12	149,000,000.00	149,000,000.00	
21001001 - PRIMARY HEALTH CARE									

21001001/23050101/04000011	Contribution to PHC Services			50,000.00	10,000,000.00	10,000,000.00	9,950,000.00	25,000,000.00	25,000,000.00
21001001/23010122/04000012	Purchase of Building for PHC at ward 6 of KSLG			13,000,000.00	15,000,000.00	15,000,000.00	2,000,000.00	10,000,000.00	10,000,000.00
21001001/23010122/04000014	Purchase of relief materials			1,428,000.00	5,000,000.00	5,000,000.00	3,572,000.00	47,500,000.00	47,500,000.00
21001001/23040104/04000015	Refuse Evacuation and Waste Management			81,110,664.80	91,554,274.00	91,554,274.00	10,443,609.20	25,000,000.00	25,000,000.00
21001001/23030105/04000016	Rehabilitation /Repairs - PHC Clinics at Lawal Garba ward 6				22,000,000.00	22,000,000.00	22,000,000.00		
21001001/23040104/04000017	Sanitation Programme				4,000,000.00	4,000,000.00	4,000,000.00	25,000,000.00	25,000,000.00
Total			95,588,664.80	147,554,274.00	147,554,274.00	51,965,609.20	132,500,000.00	132,500,000.00	
38001001 - BUDGET PLANNING RES & STATISTICS DEPT.									

BADIKKO DEVELOPMENT AREA									

TUDUN WADA DEVELOPMENT AREA									

NEW DEVELOPMENT AREA									

Grand Total			162,811,123.83	348,428,286.28	852,821,286.00	1,091,183,555.00	742,755,268.72	687,487,983.00	687,487,983.00



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

KAGARKO
LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE KADUNA STATE HOUSE OF ASSEMBLY



PROFILE OF ELECTED OFFICIALS

Hon. Nasara A. Rabo	Executive Chairman
Hon. Habila Asadam	Elected Councilor - Kukui Ward
Hon. Abdulkadir Bako Adamu	Elected Councilor - Jere South
Hon. Makama Halilu	Elected Councilor - Kagarko North
Hon. Awal Musa	Elected Councilor - Jere North
Hon. Umar Iliya	Elected Councilor - Kagarko South
Hon. James Stephen	Elected Councilor - Kurmin Jibrin Ward
Hon. Danjuma Gajere Padalo	Elected Councilor - Iddah Ward
Hon. Isaac Gajere A.	Elected Councilor - Katugal Ward
Hon. Simon Goje	Elected Councilor - Kushe Ward
Hon. Irimiya O. Henry	Elected Councilor - Aribi Ward
Hon. Mustapha Gidado	Council Secretary

MANAGEMENT STAFF

Alh. Ibrahim Ahmed	Director Admin & Finance
Mr. Monday M. Jatau	Director Agric & Natural Resources
Mrs. Sarah James Wakson	Director Education & Social Development
Mr. Abba Kobo	Director Works and Housing
Mrs. Esther Jummai Lat	Director Primary Health Care



Hon. Nasara A. Rabo
Executive Chairman



Hon. Mustapha Gidado
Council Secretary



Alh. Ibrahim Ahmed
Dir. Admin and Finance



Alh. Magaji Adamu
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Kagarko Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kagarko 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 Kagarko Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Kagarko Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Kagarko Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

A green ink signature of Hon. Nasara A. Rabo, written in a cursive style.

Hon. Nasara A. Rabo
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Kagarko Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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

A handwritten signature in blue ink, appearing to be 'Alh. Magaji Adamu'.

Alh. Magaji Adamu
DDFS

RECORD KEEPING:

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



CASH FLOW STATEMENTS

RECEIPTS:

The total receipts during the year amounted to two billion, five hundred and thirty-three million, three hundred and seventy-nine thousand, one hundred and eleven naira, thirty-two kobo (N2,533,379,111.32) only. This comprises of:

Statutory Allocation	-	N2,009,783,607.70
Value Added Tax	-	N487,792,736.50
Independent Revenue	-	N7,923,424.49
Below the line receipts	-	<u>N27,879,432.63</u>
Total	=	<u>N2,533,379,111.32</u>

Allocation from the federation account represents 98.59% while independent revenue represents 0.31%. This is very poor. Worthy of note is the decline between internally generated revenue of the year 2018 which amounted to N16,171,864.04 and that of 2019 which is N7,923,424.04. Much needs to be done by the management and consultants in the area of revenue collection. Therefore, all hands must be on deck in order to improve the revenue collection process of the Local Government, so as to reduce over dependence on the federal Government allocation.

PAYMENTS

Total payments during the year amounted to two billion, five hundred and twenty-eight million, four hundred and seventy-seven thousand, four hundred and eighty naira, twelve kobo (N2,528,477,480.12) only. These comprise of the following:

Recurrent Expenditure	-	N1,627,135,601.81
Capital Expenditure	-	<u>N901,341,878.31</u>
Total	=	<u>N2,528,477,480.12</u>

Thus, the amount spent on recurrent expenditure is 64.35% while that spent on capital expenditure is 35.65%. The amount spent on capital expenditure in the year 2019 (N901,341,878.31) compared with year 2018 (N727,109,846.06) has an improvement of N174,232,032.25. This is quite commendable. This ratio of recurrent to capital expenditure should be sustained and improved upon.

INVESTMENTS

The total book value stood at N9,000,000.00. However the entire investments are in moribund companies. In other words, no returns are accruing from the investments and neither is any growth recorded. More viable investment options should be considered.



TREASURIES AND BANKS

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

1 st Bank Sub Account No. 2028671792	-	N10,512,076.32
1 st Bank Operation Account No. 2028671651	-	N397,012.29
Total	=	<u>N10,909,088.61</u>

These balances have been verified and certified by me.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits remitted to the appropriate third parties.

KAGARKO LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance		52,201.28	6,007,457.41	99,058,564.00	524,466,945.00	518,459,487.59		
RECEIPTS:								
Statutory Allocation		2,287,362,499.17	2,497,576,344.20	2,086,860,017.00	2,086,860,017.00	410,716,327.20		
Internally Generated Revenue		16,171,861.04	7,923,424.49	5,000,000.00	5,000,000.00	2,923,424.49		
Transfer from CRF		727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31		
BTL Receipts		38,184,196.57	27,879,342.63			27,879,342.63		
Total Current Year Receipts		3,068,828,402.84	3,434,720,989.63	2,869,637,802.00	2,869,637,802.00	565,083,187.63		
Total Funds Available		3,068,880,604.12	3,440,728,447.04	2,968,696,366.00	3,394,104,747.00	46,623,700.04		
Recurrent Expenditure: Economic Classification								
Employees Compensation		779,546,007.28	956,499,594.86	836,163,558.00	956,796,982.00	297,387.14	877971735	921870321
Social Benefits		241,000,000.00	201,767,501.29	117,226,574.00	202,114,052.00	346,550.71	90401753	90401753
Overhead Costs		549,164,382.74	356,101,684.31	360,692,100.00	360,692,100.00	4,590,415.69	464698900	464698902
Service Wide Vote			84,887,478.72		84,887,479.00	0.28		
BTL Payments		38,943,064.57	27,879,342.63			27,879,342.63		
Transfer to Capital Development Fund		727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31		
Total Recurrent Expenditure		2,335,763,300.65	2,528,477,480.12	2,091,860,017.00	2,382,268,398.00	146,209,082.12	1433072388	1476970976
Capital Expenditure: Programme Classification								
01 Economic Empowerment Through Agriculture			19,440,000.00	20,000,000.00	20,000,000.00	560,000.00		
04 Improvement to Human Health		44,710,383.90	71,529,983.95	57,523,568.00	72,523,568.00	993,584.05	42514996	42514996
05 Enhancing Skills and Knowledge		39,422,888.12	147,961,494.89	135,531,695.00	150,531,695.00	2,570,200.11	42681694	42839194
06 - Housing and Urban Development		32,206,790.56	29,710,216.00	30,000,000.00	30,000,000.00	289,784.00	17000000	17000000
09 Environmental Improvement		53,285,987.45	29,971,000.00	5,000,000.00	30,000,000.00	29,000.00		
10 Water Resources and Rural Development		35,362,790.00	10,013,272.09	10,104,273.00	10,104,273.00	91,000.91	164392054	164392054
11 Information Communication & Technology		2,192,000.00	8,999,000.00	10,000,000.00	10,000,000.00	1,001,000.00	1000000	1000000
13 Reform of Government and Governance		121,078,596.12	99,200,997.04	100,450,000.00	100,450,000.00	1,249,002.96	82450000	82450000
14 Power		148,542,962.91	229,577,278.87	257,139,044.00	257,139,044.00	27,561,765.13	179343329	179343329
17 Road		250,307,447.00	254,938,635.47	251,087,769.00	331,087,769.00	76,149,133.53	40000000	40000000
Total Capital Expenditure by Programme		727,109,846.06	901,341,878.31	876,836,349.00	1,011,836,349.00	110,494,470.69	569382073	569539573
Total Expenditure (Budget Size)		3,062,873,146.71	3,429,819,358.43	2,968,696,366.00	3,394,104,747.00	35,714,611.43	2002454461	2046510549
Budget Surplus/(Deficit)		6,007,457.41	10,909,088.61			10,909,088.61	2002454461	2046510549
Financing of Deficit by Borrowing								
Closing Balance		6,007,457.41	10,909,088.61			10,909,088.61	2002454461	2046510549

KAGARKO LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		2,009,783,607.70	1,979,028,185.11
Value Added Tax		487,792,736.50	308,334,314.06
Independent Revenue	1	7,923,424.49	16,171,861.04
BTL Receipts	2	27,879,342.63	38,184,196.57
Total Receipts		2,533,379,111.32	2,341,718,556.78
Payments:			
Compensation of Employees	3	956,499,594.86	779,546,007.28
Social Benefits	4	201,767,501.29	241,000,000.00
Service-wide vote		84,887,478.72	
Overhead Cost	5	356,101,684.31	549,164,382.74
Below-The-Line Payments	6	27,879,342.63	38,943,064.57
Total Payments		1,627,135,601.81	1,608,653,454.59
Net Cash Flow from Operating Activities		906,243,509.51	733,065,102.19
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		19,440,000.00	
Improvement to Human Health		71,529,983.95	44,710,383.90
Enhancing Skills and Knowledge		147,961,494.89	39,422,888.12
Housing and Urban Development		29,710,216.00	32,206,790.56
Environmental Improvement		29,971,000.00	53,285,987.45
Water Resources and Rural Development		10,013,272.09	35,362,790.00
Information and Communication Technology		8,999,000.00	2,192,000.00
Reform of Government and Governance		99,200,997.04	121,078,596.12
Power		229,577,278.87	148,542,962.91
Road		254,938,635.47	250,307,447.00
Net Cash Flow from Investing Activities	7	901,341,878.31	727,109,846.06
Cash Flow from Financing Activities			
Net Surplus(Deficit) for the Year		4,901,631.20	5,955,256.13
Opening Balance		6,007,457.41	52,201.28
Closing Balance	8	10,909,088.61	6,007,457.41
Note 1 - Independent Revenue			

Repayments General		7,923,424.49	
Miscellaneous Revenue			16,171,861.04
Total		7,923,424.49	16,171,861.04
Note 2 - BTL Receipts			

Withholding Taxes due to FIRS		1,568,138.18	4,021,217.05
VAT due to FIRS		1,500,000.00	14,719,966.27



PAYE Taxes due to State Board of Internal Revenue		14,677,870.94		5,190,524.15
Union Deductions				1,889,435.95
Deposits				69,965.21
Loans deduction for Salary Other Deduction for payroll				3,080,894.38
10% Contract Retention Charges		3,249,620.14		3,149,999.29
WHT due to BIR				4,214,287.16
NULGE Deductions		6,576,649.27		1,747,907.11
MHWU Deductions		307,064.10		
Credit Direct				100,000.00
Total		27,879,342.63		38,184,196.57
Note 3 - Compensation of Employees				

Contribution for Primary Teachers Salaries		605,395,788.62		426,563,855.19
Local Government Staff	3A	351,103,806.24		352,982,152.09
Total		956,499,594.86		779,546,007.28
Note 3A - Local Government Staff				
Kagarko Local Govt		351,103,806.24		352,982,152.09
Total		351,103,806.24		352,982,152.09
Note 4 - Social Benefits				

Pension		159,417,190.22		200,000,000.00
Other Pension Requirement		42,350,311.07		41,000,000.00
Total		201,767,501.29		241,000,000.00
Note 5 - Overhead Costs				

Transport and Travelling		6,142,999.26		96,015,612.31
Utilities		9,028,499.00		5,474,000.00
Material and Supplies		22,462,103.00		87,781,390.00
Maintenance Services		18,792,689.00		19,876,880.00
Training		10,687,000.00		8,765,093.24
Other Services		93,475,232.00		152,231,338.37
Consulting & Professional Services		6,789,000.00		1,490,000.00
Fuel and Lubricants		2,930,000.00		5,979,400.00
Financial Charges		4,058,999.44		2,570,000.00
Miscellaneous Expenses		176,879,562.61		164,995,668.82
Subsidy to Government Companies		4,855,600.00		3,985,000.00
Total		356,101,684.31		549,164,382.74
Note 6 - Below the Line Payments				

WHT due to FIRS		1,568,138.18		4,422,297.05
VAT due to FIRS		1,500,000.00		14,719,966.27
PAYE Deductions Remittances to BIR		14,677,870.94		5,190,524.15
Union Deductions				1,889,435.95
Deposit				69,965.21

10% Contract Retention Charges		3,249,620.14		3,149,999.29
WHT due to BIR				4,214,287.16
NULGE Deductions		6,576,649.27		2,105,695.11
MHWU Deductions		307,064.10		
Credit Direct				100,000.00
Total		27,879,342.63		38,943,064.57
Note 7 - Net Cash From Investing Activities by Location				

Kargarko		508,705,061.84		524,847,351.97
Jere South Ward		32,499,000.00		13,765,489.00
Katugal Ward		130,396,987.04		17,477,690.73
Jere North Ward		50,213,354.66		8,202,888.12
Kagarko South Ward		107,267,842.36		118,931,220.12
Kushe Ward		9,504,602.58		9,960,449.00
Iddah Ward		2,500,000.00		
Aribi Ward		11,472,138.00		4,095,380.00
Kukui Ward		23,892,891.83		
Kurmin Jibrin Ward		24,890,000.00		29,829,377.12
Total		901,341,878.31		727,109,846.06
Note 8 - Closing Balance				

FIRST BANK - MAIN ACCOUNTSUB		10,512,076.32		6,007,457.41
FBN Operation Acct		397,012.29		
Sub Total: Cash and Bank		10,909,088.61		6,007,457.41
Total Consolidated Cash & Bank Balances		10,909,088.61		6,007,457.41



KAGARKO LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	10,909,088.61	6,007,457.41
Sub Total		10,909,088.61	6,007,457.41
Investments and Other Assets			

Investments	9	9,000,000.00	9,000,000.00
Sub Total		9,000,000.00	9,000,000.00
Total Assets		19,909,088.61	15,007,457.41
Public Funds:			

Consolidated Revenue Fund	11	10,909,088.61	6,007,457.41
Capital Development Fund	12		
Other Funds		9,000,000.00	9,000,000.00
Sub - Total: Public Funds		19,909,088.61	15,007,457.41
LIABILITIES:			

Liability Over Assets			
Public Funds + Liabilities		19,909,088.61	15,007,457.41
Note 8 - Treasuries and Banks			

FIRST BANK - MAIN ACCOUNTS		10,512,076.32	6,007,457.41
FBN Operation Acct		397,012.29	
Total		10,909,088.61	6,007,457.41
Note 9 - Investments			

Universal Bank		1,000,000.00	1,000,000.00
Intercity Bank Plc (Unity Bank Plc)		2,000,000.00	2,000,000.00

FIB Bank Plc (First Inland Bank)		5,500,000.00		5,500,000.00
Global Bank Plc		500,000.00		500,000.00
Total		9,000,000.00		9,000,000.00
Note 10 - Advances				

Note 11 - Consolidated Revenue Fund				

Opening Balance		6,007,457.41		52,201.28
Add/(Less) Net Recurrent Surplus/(Deficit)		4,901,631.20		5,955,256.13
Closing Balance		10,909,088.61		6,007,457.41
Note 12 - Capital Development Fund				



KAGARKO LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance		52,201.28	6,007,457.41		290,408,381.00	284,400,923.59		
Add: Recurrent Receipts:								
Statutory Allocation		1,893,984,198.26	1,834,078,675.47	1,570,725,231.00	1,570,725,231.00	263,353,444.47		
Share of VAT		308,334,314.06	487,792,736.50	445,138,490.00	445,138,490.00	42,654,246.50		
Excess Crude		13,652,767.88	63,386,018.38			63,386,018.38		
NNPC Refunds		3,276,664.29	2,730,553.58			2,730,553.58		
Special Reversed			49,200,000.00			49,200,000.00		
10% IGR From State Government				70,996,296.00	70,996,296.00	70,996,296.00		
Exchange Rate Difference		20,423,682.48	3,065,127.95			3,065,127.95		
Solid Minerals			2,375,644.96			2,375,644.96		
Share of Forex Equalization		43,066,187.42	35,568,699.47			35,568,699.47		
Excess Bank Charges		4,624,684.78	4,360,843.22			4,360,843.22		
Share of Goods & Value Consideration			15,018,044.67			15,018,044.67		
Sub Total: Statutory Allocation		2,287,362,499.17	2,497,576,344.20	2,086,860,017.00	2,086,860,017.00	410,716,327.20		
Direct Taxes	15			100,000.00	100,000.00	100,000.00		
Licenses	16			120,000.00	120,000.00	120,000.00		
Rates	17			1,045,000.00	1,045,000.00	1,045,000.00		
Fees	18			3,215,000.00	3,215,000.00	3,215,000.00		
Earnings	21			520,000.00	520,000.00	520,000.00		
Repayments	24		7,923,424.49			7,923,424.49		
Miscellaneous	27	16,171,861.04						
Sub-Total: Independent Revenue		16,171,861.04	7,923,424.49	5,000,000.00	5,000,000.00	2,923,424.49		
Below The Line Receipts	29	38,184,196.57	27,879,342.63			27,879,342.63		
Total Recurrent Receipts		2,341,718,556.78	2,533,379,111.32	2,091,860,017.00	2,091,860,017.00	441,519,094.32		
Total Funds Available		2,341,770,758.06	2,539,386,568.73	2,091,860,017.00	2,382,268,398.00	157,118,170.73		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	779,546,007.28	956,499,594.86	836,163,558.00	956,796,982.00	297,387.14	877,971,735.00	921,870,321.00
Social Benefits		241,000,000.00	201,767,501.29	117,226,574.00	202,114,052.00	346,550.71	90,401,753.00	90,401,753.00
CRFC - Settlement of Liabilities			84,887,478.72		84,887,479.00	0.28		
Overhead Cost	31	549,164,382.74	356,101,684.31	360,692,100.00	360,692,100.00	4,590,415.69	464,698,900.00	464,698,902.00
BTL Payments	32	38,943,064.57	27,879,342.63			27,879,342.63		
Total Recurrent Payments		1,608,653,454.59	1,627,135,601.81	1,314,082,232.00	1,604,490,613.00	22,644,988.81	1,433,072,388.00	1,476,970,976.00
Net Recurrent Funds before Transfers		733,117,303.47	912,250,966.92	777,777,785.00	777,777,785.00	134,473,181.92	1,433,072,388.00	1,476,970,976.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31		
Total Appropriations/Transfers		727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31		
Closing Balance		6,007,457.41	10,909,088.61			10,909,088.61	1,433,072,388.00	1,476,970,976.00
Note 16 - Licenses								

Bicycle/License				120,000.00	120,000.00	120,000.00		
Total				120,000.00	120,000.00	120,000.00		



Note 17 - Rates								

Shops And Kiosk Rates				145,000.00	145,000.00	145,000.00		
Land use Charges (Private and Commercial Property)				900,000.00	900,000.00	900,000.00		
Total				1,045,000.00	1,045,000.00	1,045,000.00		
Note 18 - Fees								

Slaughter Fees				110,000.00	110,000.00	110,000.00		
Naming Of Street Registration Fees				90,000.00	90,000.00	90,000.00		
Advertising Fees				300,000.00	300,000.00	300,000.00		
Customary Right of Occupancy Fees				100,000.00	100,000.00	100,000.00		
Birth/Death Registration Fees				70,000.00	70,000.00	70,000.00		
Parking Fees				140,000.00	140,000.00	140,000.00		
Motor Cycle Fees				100,000.00	100,000.00	100,000.00		
Native Liquor Fees				100,000.00	100,000.00	100,000.00		
Towing of Vehicles Fees				200,000.00	200,000.00	200,000.00		
Merriment & Road Closure Levi/Fees				150,000.00	150,000.00	150,000.00		
Public Convenience Sewage & Refuse Disposal Fees				290,000.00	290,000.00	290,000.00		
Fee Structure for Masts				965,000.00	965,000.00	965,000.00		
Religious Places Establishment Fees				100,000.00	100,000.00	100,000.00		
Other Levies and Fees				500,000.00	500,000.00	500,000.00		
Total				3,215,000.00	3,215,000.00	3,215,000.00		
Note 19 - Fines								

Note 20 - Sales								

Note 21 - Earnings								

Earning from Market				200,000.00	200,000.00	200,000.00		
Earning from Motor Park				320,000.00	320,000.00	320,000.00		
Total				520,000.00	520,000.00	520,000.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 25 - Investment Income								

Note 26 - Interest								



Note 27 - Miscellaneous								

Unclaimed Deposit		16,062.00						
Other Sources		16,155,799.04						
Total		16,171,861.04						
Note 29 - BTL Receipts								

Withholding Taxes due to FIRS		4,021,217.05	1,568,138.18			1,568,138.18		
VAT due to FIRS		14,719,966.27	1,500,000.00			1,500,000.00		
PAYE Taxes due to Sta te Board of Internal Revenue		5,190,524.15	14,677,870.94			14,677,870.94		
Union Deductions		1,889,435.95						
Deposits		69,965.21						
Loans deduction for Salary Other Deduction for payroll		3,080,894.38						
10% Contract Retention Charges		3,149,999.29	3,249,620.14			3,249,620.14		
WHT due to BIR		4,214,287.16						
NULGE Deductions		1,747,907.11	6,576,649.27			6,576,649.27		
MHWU Deductions			307,064.10			307,064.10		
Credit Direct		100,000.00						
Total		38,184,196.57	27,879,342.63			27,879,342.63		
Note 30 - Salaries Wages & Allowances								

Department of Admin. Finance		352,882,152.09	220,134,634.26	160,673,413.00	220,231,947.00	97,312.74	168,707,083.00	177,142,437.00
Department of Primary Health care		100,000.00	130,969,171.98	131,029,144.00	131,029,144.00	59,972.02	137,580,601.00	144,459,631.00
Contribution to Primary Education		426,563,855.19	605,395,788.62	544,461,001.00	605,535,891.00	140,102.38	571,684,051.00	600,268,253.00
Total		779,546,007.28	956,499,594.86	836,163,558.00	956,796,982.00	297,387.14	877,971,735.00	921,870,321.00
Note 31 - Overhead Cost								

Department of Admin. & General Services		436,333,765.92	272,181,150.22	274,641,600.00	274,641,600.00	2,460,449.78	357,231,597.00	357,231,597.00
Department of Agriculture & Forestry		17,416,339.82	8,895,000.00	9,000,000.00	9,000,000.00	105,000.00	6,000,000.00	6,000,000.00
Department of Works and Infrastructure		31,194,390.00	19,608,500.00	20,200,000.00	20,200,000.00	591,500.00	22,002,039.00	22,002,039.00
Department of Education and Social Development		36,292,800.00	24,779,533.09	25,680,000.00	25,680,000.00	900,466.91	36,679,997.00	36,679,999.00
Department of Primary health care		27,927,087.00	30,637,501.00	31,170,500.00	31,170,500.00	532,999.00	42,785,267.00	42,785,267.00
Total		549,164,382.74	356,101,684.31	360,692,100.00	360,692,100.00	4,590,415.69	464,698,900.00	464,698,902.00
Note 32 - BTL Payments								

WHT due to FIRS		4,422,297.05	1,568,138.18			1,568,138.18		
VAT due to FIRS		14,719,966.27	1,500,000.00			1,500,000.00		
PAYE Deductions Remittances to BIR		5,190,524.15	14,677,870.94			14,677,870.94		
Union Deductions		1,889,435.95						
Deposit		69,965.21						
Loans Deductions for Salary & Other Deduction for Payroll		3,080,894.38						
10% Contract Retention Charges		3,149,999.29	3,249,620.14			3,249,620.14		
WHT due to BIR		4,214,287.16						
NULGE Deductions		2,105,695.11	6,576,649.27			6,576,649.27		
MHWU Deductions			307,064.10			307,064.10		
Credit Direct		100,000.00						
Total		38,943,064.57	27,879,342.63			27,879,342.63		

KAGARKO LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance				99,058,564.00	234,058,564.00	234,058,564.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31		
Sub Total: Capital Receipts		727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31		
Total Capital Fund Available		727,109,846.06	901,341,878.31	876,836,349.00	1,011,836,349.00	110,494,470.69		
Less: Capital Expenditure								
General Public Services	37	86,198,394.87	62,731,916.68	63,450,000.00	63,450,000.00	718,083.32	13,450,000.00	13,450,000.00
Economic Affairs	38	499,505,162.41	589,622,503.43	575,331,086.00	695,331,086.00	105,708,582.57	415,735,383.00	415,735,383.00
Housing and Community Development	40	24,354,166.56	29,710,216.00	30,000,000.00	30,000,000.00	289,784.00	17,000,000.00	17,000,000.00
Health	41	34,947,936.85	63,519,983.95	64,523,568.00	64,523,568.00	1,003,584.05	42,514,996.00	42,514,996.00
Education	43	82,104,185.37	155,757,258.25	143,531,695.00	158,531,695.00	2,774,436.75	80,681,694.00	80,839,194.00
Total Capital Expenditure		727,109,846.06	901,341,878.31	876,836,349.00	1,011,836,349.00	110,494,470.69	569,382,073.00	569,539,573.00
Closing Balance							569,382,073.00	569,539,573.00
Note 35 - Aids and Grants :								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs		86,198,394.87	62,731,916.68	63,450,000.00	63,450,000.00	718,083.32	13,450,000.00	13,450,000.00
Total		86,198,394.87	62,731,916.68	63,450,000.00	63,450,000.00	718,083.32	13,450,000.00	13,450,000.00
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs		2,243,528.00	35,673,317.00	37,000,000.00	37,000,000.00	1,326,683.00	32,000,000.00	32,000,000.00
70421 - Agriculture			19,440,000.00	20,000,000.00	20,000,000.00	560,000.00		
70435 - Electricity		148,542,962.91	229,577,278.87	257,139,044.00	257,139,044.00	27,561,765.13	179,343,329.00	179,343,329.00
70443 - Construction		348,718,671.50	304,931,907.56	261,192,042.00	381,192,042.00	76,260,134.44	204,392,054.00	204,392,054.00
Total		499,505,162.41	589,622,503.43	575,331,086.00	695,331,086.00	105,708,582.57	415,735,383.00	415,735,383.00
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		24,354,166.56	29,710,216.00	30,000,000.00	30,000,000.00	289,784.00	17,000,000.00	17,000,000.00
Total		24,354,166.56	29,710,216.00	30,000,000.00	30,000,000.00	289,784.00	17,000,000.00	17,000,000.00

Note 41 - Health								

70750 - R & D Health		34,947,936.85	63,519,983.95	64,523,568.00	64,523,568.00	1,003,584.05	42,514,996.00	42,514,996.00
Total		34,947,936.85	63,519,983.95	64,523,568.00	64,523,568.00	1,003,584.05	42,514,996.00	42,514,996.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education			83,471,494.89	85,031,695.00	85,031,695.00	1,560,200.11	24,531,694.00	24,531,694.00
70921 - Lower Secondary Education			2,500,000.00	3,000,000.00	3,000,000.00	500,000.00	3,150,000.00	3,307,500.00
70950 - Education not Definable by Level		82,104,185.37	69,785,763.36	55,500,000.00	70,500,000.00	714,236.64	53,000,000.00	53,000,000.00
Total		82,104,185.37	155,757,258.25	143,531,695.00	158,531,695.00	2,774,436.75	80,681,694.00	80,839,194.00
Note 44 - Social Protection								



KAGARKO LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								

25001001/11010001 Statutory Allocation		1,893,984,198.26	1,834,078,675.47	1,570,725,231.00	1,570,725,231.00	263,353,444.47		
25001001/11010002 Share of VAT		308,334,314.06	487,792,736.50	445,138,490.00	445,138,490.00	42,654,246.50		
25001001/11010003 Excess Crude		13,652,767.88	63,386,018.38			63,386,018.38		
25001001/11010006 NNPC Refunds		3,276,664.29	2,730,553.58			2,730,553.58		
25001001/11010007 Special Reversed			49,200,000.00			49,200,000.00		
25001001/11010011 10% IGR From State Government				70,996,296.00	70,996,296.00	70,996,296.00		
25001001/11010013 Exchange Rate Difference		20,423,682.48	3,065,127.95			3,065,127.95		
25001001/11000018 Solid Minerals			2,375,644.96			2,375,644.96		
25001001/11010019 Share of Forex Equalization		43,066,187.42	35,568,699.47			35,568,699.47		
25001001/11010020 Excess Bank Charges		4,624,684.78	4,360,843.22			4,360,843.22		
25001001/11010021 Share of Goods & Value Consideration			15,018,044.67			15,018,044.67		
Total		2,287,362,499.17	2,497,576,344.20	2,086,860,017.00	2,086,860,017.00	410,716,327.20		
TAXES								
25001001 - Department of Admin & Finance								

25001001/12100005 Refunds			7,923,424.49			7,923,424.49		
Total			7,923,424.49			7,923,424.49		
LICENSES								
25001001 - Department of Admin & Finance								

25001001/12020012 Bicycle/License				120,000.00	120,000.00	120,000.00		
Total				120,000.00	120,000.00	120,000.00		
RATES								
25001001 - Department of Admin & Finance								

25001001/12030006 Shops And Kiosk Rates				145,000.00	145,000.00	145,000.00		
25001001/12030007 Land use Charges (Private and Commercial Property)				900,000.00	900,000.00	900,000.00		
Total				1,045,000.00	1,045,000.00	1,045,000.00		
FEES								
25001001 - Department of Admin & Finance								

25001001/12040003 Slaughter Fees				110,000.00	110,000.00	110,000.00		
25001001/12040006 Naming Of Street Registration Fees				90,000.00	90,000.00	90,000.00		
25001001/12040022 Advertising Fees				300,000.00	300,000.00	300,000.00		



25001001/12040031	Customary Right of Occupancy Fees			100,000.00	100,000.00	100,000.00		
25001001/12040043	Birth/Death Registration Fees			70,000.00	70,000.00	70,000.00		
25001001/12040054	Parking Fees			140,000.00	140,000.00	140,000.00		
25001001/12040072	Motor Cycle Fees			100,000.00	100,000.00	100,000.00		
25001001/12040074	Native Liquor Fees			100,000.00	100,000.00	100,000.00		
25001001/12040089	Towing of Vehicles Fees			200,000.00	200,000.00	200,000.00		
25001001/12040100	Merriment & Road Closure Levi/Fees			150,000.00	150,000.00	150,000.00		
25001001/12040101	Public Convenience Sewage & Refuse Disposal Fees			290,000.00	290,000.00	290,000.00		
25001001/12040102	Fee Structure for Masts			965,000.00	965,000.00	965,000.00		
25001001/12040103	Religious Places Establishment Fees			100,000.00	100,000.00	100,000.00		
25001001/12040104	Other Levies and Fees			500,000.00	500,000.00	500,000.00		
Total				3,215,000.00	3,215,000.00	3,215,000.00		
FINES								
25001001 - Department of Admin & Finance								

SALES								
25001001 - Department of Admin & Finance								

EARNINGS								
25001001 - Department of Admin & Finance								

25001001/12070012	Earning from Market			200,000.00	200,000.00	200,000.00		
25001001/12070013	Earning from Motor Park			320,000.00	320,000.00	320,000.00		
Total				520,000.00	520,000.00	520,000.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin & Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin & Finance								

REPAYMENTS								
25001001 - Department of Admin & Finance								

25001001/12100005	Refunds		7,923,424.49			7,923,424.49		
Total			7,923,424.49			7,923,424.49		
INVESTMENT INCOME								
25001001 - Department of Admin & Finance								



INTEREST EARNED								
25001001 - Department of Admin & Finance								

MISCELLANEOUS								
25001001 - Department of Admin & Finance								

25001001/12140003	Unclaimed Deposit	16,062.00						
25001001/12140005	Other Sources	16,155,799.04						
Total		16,171,861.04						

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin & Finance								

20001001/12150001	Withholding Taxes due to FIRS	4,021,217.05	1,568,138.18			1,568,138.18		
20001001/12150002	VAT due to FIRS	14,719,966.27	1,500,000.00			1,500,000.00		
20001001/12150003	PAYE Taxes due to State Board of Internal Revenue	5,190,524.15	14,677,870.94			14,677,870.94		
20001001/12150004	Union Deductions	1,889,435.95						
20001001/12150005	Deposits	69,965.21						
20001001/12150006	Loans deduction for Salary Other Deduction for payroll	3,080,894.38						
20001001/12150008	10% Contract Retention Charges	3,149,999.29	3,249,620.14			3,249,620.14		
20001001/12150010	WHT due to BIR	4,214,287.16						
20001001/12150012	NULGE Deductions	1,747,907.11	6,576,649.27			6,576,649.27		
20001001/12150013	MHWU Deductions		307,064.10			307,064.10		
20001001/12150035	Credit Direct	100,000.00						
Total		38,184,196.57	27,879,342.63			27,879,342.63		

KAGARKO LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/21010101 Basic Salary		352,882,152.09	220,134,634.26	160,673,413.00	220,231,947.00	97,312.74	168,707,083.00	177,142,437.00
Sub Total - Personnel Cost		352,882,152.09	220,134,634.26	160,673,413.00	220,231,947.00	97,312.74	168,707,083.00	177,142,437.00
25001001/22020101 Local Travel and Transport - Training		57,693,612.31	1,157,999.58	1,200,000.00	1,200,000.00	42,000.42	31,200,000.00	31,200,000.00
25001001/22020102 Local Travel and Transport - Others		3,517,000.00						
25001001/22020103 International Transport and Travels - Training		1,990,000.00						
25001001/22020104 International Transport and Travels - Others		1,320,000.00						
25001001/22020106 Duty tour Allowance-Civil Servant		31,495,000.00	4,984,999.68	5,000,000.00	5,000,000.00	15,000.32	66,000,000.00	66,000,000.00
25001001/22020203 Internet Access Charges		1,199,000.00	1,170,000.00	1,200,000.00	1,200,000.00	30,000.00	2,199,999.00	2,199,999.00
25001001/22020203 Satellite Broadcasting Access Charges			1,189,899.00	1,200,000.00	1,200,000.00	10,101.00	1,200,000.00	1,200,000.00
25001001/22020205 Water Rates			3,920,000.00	4,000,000.00	4,000,000.00	80,000.00	12,000,000.00	12,000,000.00
25001001/22020210 Upkeep Of Traditional Rulers		2,475,000.00						
25001001/22020301 Office Stationeries/Computer Consumables		5,500,000.00						
25001001/22020303 Newspapers		175,000.00						
25001001/22020304 Magazines & Periodicals		480,000.00						
25001001/22020305 Printing of Non Security Documents		3,320,000.00	3,019,000.00	3,020,000.00	3,020,000.00	1,000.00	3,020,000.00	3,020,000.00
25001001/22020306 Printing of Security Documents		10,049,000.00	3,495,207.00	3,500,000.00	3,500,000.00	4,793.00	5,500,000.00	5,500,000.00
25001001/22020314 Provision of Service Materials		55,359,990.00	4,347,896.00	4,360,000.00	4,360,000.00	12,104.00	56,350,000.00	56,350,000.00
25001001/22020402 Maintenance of Office Furniture		400,000.00	494,789.00	500,000.00	500,000.00	5,211.00	1,500,000.00	1,500,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs		300,000.00	4,999,000.00	5,000,000.00	5,000,000.00	1,000.00	2,000,000.00	2,000,000.00
25001001/22020404 Maintenance of Office / IT Equipments		3,199,990.00	3,199,000.00	3,200,000.00	3,200,000.00	1,000.00	3,200,000.00	3,200,000.00
25001001/22020503 Contribution to Training Fund		5,806,093.24						
25001001/22020505 Workshops & Seminars		2,959,000.00	10,687,000.00	10,707,252.00	10,707,252.00	20,252.00		
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant			3,900,000.00	4,000,000.00	4,000,000.00	100,000.00		
25001001/22020601 Security Services			17,925,232.00	18,000,000.00	18,000,000.00	74,768.00		
25001001/22020603 Residential Rent		1,949,640.52	1,000,000.00	1,000,000.00	1,000,000.00		2,000,000.00	2,000,000.00
25001001/22020604 Security Vote (Including Operations)		15,800,000.00	12,000,000.00	12,000,000.00	12,000,000.00		25,800,000.00	25,800,000.00
25001001/22020606 Physical Security		45,840,000.00	55,790,000.00	55,840,000.00	55,840,000.00	50,000.00	55,839,999.00	55,839,999.00
25001001/22020609 Bush Clearing Along Highway		77,243,197.85						
25001001/22020611 Settlement of Liabilities		150,000.00						
25001001/22020701 Financial Consulting		1,490,000.00	2,989,000.00	3,000,000.00	3,000,000.00	11,000.00	4,000,000.00	4,000,000.00
25001001/22020711 Other Consulting Services			2,000,000.00	2,000,000.00	2,000,000.00			
25001001/22020713 5% Incentives for Revenue Officers			1,800,000.00	2,000,000.00	2,000,000.00	200,000.00	2,000,000.00	2,000,000.00



25001001/22020801	Motor Vehicle Fuel Cost			1,500,000.00	1,500,000.00	1,500,000.00		1,999,999.00	1,999,999.00
25001001/22020803	Plant /Generator Fuel Cost			1,430,000.00	1,500,000.00	1,500,000.00	70,000.00		
25001001/22020901	Bank Charges (Other Than interest)		1,080,000.00	1,058,999.44	1,080,000.00	1,080,000.00	21,000.56	1,080,000.00	1,080,000.00
25001001/22020902	Insurance Premium		1,490,000.00	3,000,000.00	3,000,000.00	3,000,000.00		1,500,000.00	1,500,000.00
25001001/22021001	Refreshment & Meals		14,734,000.00	1,970,899.57	2,000,000.00	2,000,000.00	29,100.43		
25001001/22021002	Honorarium & Sitting Allowance		23,094,579.00	4,067,999.00	4,080,000.00	4,080,000.00	12,001.00	4,080,000.00	4,080,000.00
25001001/22021003	Publicity & Advertisements			3,989,490.00	4,000,000.00	4,000,000.00	10,510.00	6,000,000.00	6,000,000.00
25001001/22021007	Staff Welfare Scheme		6,130,500.00	3,158,900.00	3,200,000.00	3,200,000.00	41,100.00	9,200,000.00	9,200,000.00
25001001/22021008	Subscription to Professional Bodies		500,000.00						
25001001/22021009	Sporting Activities			3,900,000.00	4,000,000.00	4,000,000.00	100,000.00	1,600,000.00	1,600,000.00
25001001/22021013	Promotion			458,600.00	1,000,000.00	1,000,000.00	541,400.00	1,000,000.00	1,000,000.00
25001001/22021014	Annual Budget Expenses and Administration		16,900,000.00	4,990,000.00	5,000,000.00	5,000,000.00	10,000.00	3,000,000.00	3,000,000.00
25001001/22000034	Benefit of Elected/Appointed Officials		4,000,000.00	40,178,587.10	40,392,748.00	40,392,748.00	214,160.90	4,000,000.00	4,000,000.00
25001001/22021035	Local Government Election		14,690,999.00						
25001001/22021041	Emergency Relief Materials/ Preparedness & Response to Epide			4,995,000.00	5,000,000.00	5,000,000.00	5,000.00	6,800,000.00	6,800,000.00
25001001/22021047	Overhead to Primary School			19,611,394.00	19,623,568.00	19,623,568.00	12,174.00	19,623,568.00	19,623,568.00
25001001/22021068	Project Monitoring and Evaluation		2,937,000.00	3,217,259.00	3,538,032.00	3,538,032.00	320,773.00	3,538,032.00	3,538,032.00
25001001/22021071	Remuneration of Traditional and Title Holders		5,390,000.00	4,900,000.00	5,000,000.00	5,000,000.00	100,000.00		
25001001/22021076	Retirement Bond Redemption Fund		10,685,164.00						
25001001/22021077	Local Government Reforms		4,990,000.00	4,700,000.00	5,000,000.00	5,000,000.00	300,000.00		
25001001/22021079	Logistics And Implementation			24,984,999.85	25,000,000.00	25,000,000.00	15,000.15	20,000,000.00	20,000,000.00
Sub Total Overhead Cost			436,333,765.92	272,181,150.22	274,641,600.00	274,641,600.00	2,460,449.78	357,231,597.00	357,231,597.00
Total Recurrent Expenditure			789,215,918.01	492,315,784.48	435,315,013.00	494,873,547.00	2,557,762.52	525,938,680.00	534,374,034.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY									

15001001/22020307	Drugs & Medical Supplies		5,300,000.00						
15001001/22020316	Vet Drugs		2,374,000.00	2,900,000.00	3,000,000.00	3,000,000.00	100,000.00	2,000,000.00	2,000,000.00
15001001/22020605	Cleaning &Fumigation Services		2,824,000.00						
15001001/22020609	Bush Clearing Along Highway		2,986,000.00						
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows		3,932,339.82	5,995,000.00	6,000,000.00	6,000,000.00	5,000.00	4,000,000.00	4,000,000.00
Sub Total Overhead Cost			17,416,339.82	8,895,000.00	9,000,000.00	9,000,000.00	105,000.00	6,000,000.00	6,000,000.00
Total Recurrent Expenditure			17,416,339.82	8,895,000.00	9,000,000.00	9,000,000.00	105,000.00	6,000,000.00	6,000,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE									

34001001/22020201	Electricity Charges		1,800,000.00	2,748,600.00	3,000,000.00	3,000,000.00	251,400.00	999,999.00	999,999.00
34001001/22020326	Resettlement Tools		1,999,600.00						
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		9,176,900.00	5,099,900.00	5,200,000.00	5,200,000.00	100,100.00	7,177,040.00	7,177,040.00
34001001/22020405	Maintenance of Plants & Generators		1,799,990.00	5,000,000.00	5,000,000.00	5,000,000.00		2,000,000.00	2,000,000.00
34001001/22020415	Maintenance of Boreholes		5,000,000.00						
34001001/22020605	Cleaning &Fumigation Services			6,760,000.00	7,000,000.00	7,000,000.00	240,000.00	11,825,000.00	11,825,000.00
34001001/22020608	Sanitation Exercise Casual Workers		5,438,500.00						
34001001/22020801	Motor Vehicle Fuel Cost		3,079,400.00						
34001001/22020803	Plant /Generator Fuel Cost		2,900,000.00						
Sub Total Overhead Cost			31,194,390.00	19,608,500.00	20,200,000.00	20,200,000.00	591,500.00	22,002,039.00	22,002,039.00
Total Recurrent Expenditure			31,194,390.00	19,608,500.00	20,200,000.00	20,200,000.00	591,500.00	22,002,039.00	22,002,039.00



17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

17001001/22020309	Uniforms & Other Clothing	100,000.00						
17001001/22020310	Teaching aids/ Instruction Materials	3,123,800.00	3,600,000.00	3,600,000.00	3,600,000.00		3,600,000.00	3,600,000.00
17001001/22020504	Mass Literacy/Formal Adult Edu.	3,985,000.00	4,855,600.00	5,000,000.00	5,000,000.00	144,400.00	4,000,000.00	4,000,000.00
17001001/22021003	Publicity & Advertisements	5,000,000.00						
17001001/22021009	Sporting Activities	6,254,000.00						
17001001/22021013	Promotion	975,000.00						
17001001/22021018	Gender/Women Empowerment	2,000,000.00	6,399,400.00	7,000,000.00	7,000,000.00	600,600.00	15,999,997.00	15,999,999.00
17001001/22021021	Local Cultural Festival	11,776,000.00	5,469,999.09	5,560,000.00	5,560,000.00	90,000.91	8,560,000.00	8,560,000.00
17001001/22021025	NYSC/IT Student/Adult Education Institution	3,079,000.00	2,484,535.00	2,520,000.00	2,520,000.00	35,465.00	2,520,000.00	2,520,000.00
17001001/22021067	Poverty Alleviation		1,969,999.00	2,000,000.00	2,000,000.00	30,001.00	2,000,000.00	2,000,000.00
Sub Total Overhead Cost		36,292,800.00	24,779,533.09	25,680,000.00	25,680,000.00	900,466.91	36,679,997.00	36,679,999.00
Total Recurrent Expenditure		36,292,800.00	24,779,533.09	25,680,000.00	25,680,000.00	900,466.91	36,679,997.00	36,679,999.00

21001001 - PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary	100,000.00	130,969,171.98	131,029,144.00	131,029,144.00	59,972.02	137,580,601.00	144,459,631.00
Sub Total - Personnel Cost		100,000.00	130,969,171.98	131,029,144.00	131,029,144.00	59,972.02	137,580,601.00	144,459,631.00
21001001/22020307	Drugs & Medical Supplies		5,100,000.00	5,100,000.00	5,100,000.00		5,099,999.00	5,099,999.00
21001001/22021004	Medical Expenses		2,999,000.00	3,000,000.00	3,000,000.00	1,000.00	1,000,000.00	1,000,000.00
21001001/22021022	Integ. Maternal Neonatal & Child Health/Free MCH Services	2,630,000.00						
21001001/22021027	EPI/MCCI/NPI/Other Programme	17,687,087.00	2,979,990.00	3,000,000.00	3,000,000.00	20,010.00		
21001001/22021030	Miscellaneous Expenses	1,990,000.00						
21001001/22021051	(CEEDS) Community Economic Empowerment Dev. Strat.	2,120,000.00						
21001001/22021052	Operation/Maint/System & Services of PHC		4,929,999.00	5,000,000.00	5,000,000.00	70,001.00	20,614,768.00	20,614,768.00
21001001/22021054	Community Direct Intervention		2,951,000.00	3,000,000.00	3,000,000.00	49,000.00	3,000,000.00	3,000,000.00
21001001/22021057	Onchocercias Control	3,500,000.00	6,470,400.00	6,570,500.00	6,570,500.00	100,100.00	7,570,500.00	7,570,500.00
21001001/22021080	Infant and Young Child Feeding (IYCF)		5,207,112.00	5,500,000.00	5,500,000.00	292,888.00	5,500,000.00	5,500,000.00
Sub Total Overhead Cost		27,927,087.00	30,637,501.00	31,170,500.00	31,170,500.00	532,999.00	42,785,267.00	42,785,267.00
Total Recurrent Expenditure		28,027,087.00	161,606,672.98	162,199,644.00	162,199,644.00	592,971.02	180,365,868.00	187,244,898.00

51001001 - TRADITIONAL OFFICE								

61001001 - JERE DEVELOPMENT AREA								

61002001 - KATUGAL DEVELOPMENT AREA								

61003001 - NEW DEVELOPMENT AREA								



61004001 - NEW DEVELOPMENT AREA								

MANDATORY DEDUCTIONS								

17001001/21010101 Contribution for Primary Education Fund		426,563,855.19	605,395,788.62	544,461,001.00	605,535,891.00	140,102.38	571,684,051.00	600,268,253.00
Total		426,563,855.19	605,395,788.62	544,461,001.00	605,535,891.00	140,102.38	571,684,051.00	600,268,253.00
SOCIAL BENEFITS								
DEPARTMENT ADMIN AND FINANCE								

25001001/22010102 Pension		200,000,000.00	159,417,190.22	117,226,574.00	159,670,313.00	253,122.78	90,401,753.00	90,401,753.00
25001001/22010105 Other Pension Requirement		41,000,000.00	42,350,311.07		42,443,739.00	93,427.93		
Total		241,000,000.00	201,767,501.29	117,226,574.00	202,114,052.00	346,550.71	90,401,753.00	90,401,753.00

KAGARKO LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPT
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

20001001/14010000 Transfer from CRF to CDF		727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31		
Total		727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31		
OTHER CAPITAL RECEIPTS								

MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31		

KAGARKO LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								
25001001 - DEPARTMENT OF ADMIN AND FINANCE								
25001001/23030103/06000001	Renovation of Local Govt Guest House	7,852,624.00						
25001001/23010113/11000001	Purchase of Computers Local Government Secretariat	2,192,000.00						
25001001/23010113/11000002	Purchase of Computers		1,000,000.00	1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00
25001001/23050101/13000001	Settlement of capital liabilities	61,176,917.87	19,900,000.00	20,000,000.00	20,000,000.00	100,000.00	10,000,000.00	10,000,000.00
25001001/23030101/13000002	Renovation of Staff quarters Kagarko Local Govt	4,976,853.00						
25001001/23010112/13000003	Purchase of Office Furniture and Fittings	10,000,000.00						
25001001/23050101/13000007	Provision of Facilities for Security Agencies		19,990,000.00	20,000,000.00	20,000,000.00	10,000.00		
25001001/23050101/13000009	Support to Community Development Projects		20,341,916.68	20,450,000.00	20,450,000.00	108,083.32	2,450,000.00	2,450,000.00
Total		86,198,394.87	61,231,916.68	61,450,000.00	61,450,000.00	218,083.32	13,450,000.00	13,450,000.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY								
15001001/23010127/01000003	Purchase of Irrigation Pumps		9,500,000.00	10,000,000.00	10,000,000.00	500,000.00		
15001001/23010127/01000004	Purchase of Agricultural Inputs		9,940,000.00	10,000,000.00	10,000,000.00	60,000.00		
Total			19,440,000.00	20,000,000.00	20,000,000.00	560,000.00		
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								
34001001/23020118/04000001	Fencing of Grave yard Kagarko	9,762,447.05	14,990,000.00		15,000,000.00	10,000.00		
34001001/23010101/06000001	Acquisition of Land	24,354,166.56						
34001001/23010101/06000009	Purchase / Acquisition Of Land		29,710,216.00	30,000,000.00	30,000,000.00	289,784.00	17,000,000.00	17,000,000.00
34001001/23020116/09000001	Construction of Drainages across the Local Government	53,285,987.45	24,990,000.00		25,000,000.00	10,000.00		
34001001/23020105/10000001	Construction of borehole Borehole Taffa	28,414,000.00						
34001001/23030104/10000002	Provision of Semi-Urban Water Supply- Gwsba Solasonic	6,948,790.00						
34001001/23020116/10000010	Construction/Provision of Culverts		10,013,272.09	10,104,273.00	10,104,273.00	91,000.91	3,000,000.00	3,000,000.00
34001001/23020114/10000019	Construction /Provision of Surfacing (Feeder Road) Dogon K						161,392,054.00	161,392,054.00
34001001/23010113/11000001	Purchase and Installation of Intercom System		4,500,000.00	5,000,000.00	5,000,000.00	500,000.00		
34001001/23010123/13000001	Purchase of Fire Fighting Equipment	2,243,528.00						
34001001/23050101/13000002	Landscaping aof Local Government Secretariat		11,472,138.00	12,000,000.00	12,000,000.00	527,862.00	12,000,000.00	12,000,000.00
34001001/23050101/13000003	Landscaping aof Local Government Secretariat		19,701,179.00	20,000,000.00	20,000,000.00	298,821.00	20,000,000.00	20,000,000.00
34001001/23020103/14000001	Provision of Solar Power Borehole across the Local Govt	19,848,997.00						
34001001/23020103/14000002	Construction /Provision of Rural Electricity Dogon Daji Koko	9,960,449.00						
34001001/23020103/14000003	Construction /Provision of Rural Electricity Kuratam	19,170,155.86						
34001001/23010119/14000004	Purchase of Transformers	45,000,000.00						
34001001/23020103/14000005	Construction/Provision of Electricity Kasiri/G/Danbaba	54,563,361.05						
34001001/23020103/14000006	Provision of Solar Powered Boreholes		19,898,500.00	20,000,000.00	20,000,000.00	101,500.00	20,000,000.00	20,000,000.00
34001001/23010119/14000008	Purchase of Lighting Equipment		489,000.00	500,000.00	500,000.00	11,000.00		
34001001/23020103/14000009	Provision for Solar Home System		12,000,000.00	12,750,000.00	12,750,000.00	750,000.00		
34001001/23010119/14000010	Purchase and Installation of Solar Inverter @ LG Secretariat		8,500,000.00	9,000,000.00	9,000,000.00	500,000.00		
34001001/23020103/14000013	Installation of Solar Street Light at Local Government Secre		23,892,891.83	24,000,000.00	24,000,000.00	107,108.17	1,500,000.00	1,500,000.00
34001001/23010123/14000014	Purchase of Fire Fighting Trucks			25,000,000.00	25,000,000.00	25,000,000.00	24,000,000.00	24,000,000.00



34001001/23030102/14000030	Rehabilitation of Electricity			9,899,900.00	10,000,000.00	10,000,000.00	100,100.00	10,000,000.00	10,000,000.00
34001001/23010119/14000036	Purchase of Transformers at Gami Issah & Others			24,500,000.00	25,000,000.00	25,000,000.00	500,000.00	25,000,000.00	25,000,000.00
34001001/23020103/14000038	Provision of Rural Electricity at Kasiri G/Danbaba Dogon Da			130,396,987.04	130,889,044.00	130,889,044.00	492,056.96	98,843,329.00	98,843,329.00
34001001/23020114/17000001	Construction/Provision of surfacing Dogon Kurmi Road	233,107,503.00	79,990,000.00			80,000,000.00	10,000.00		
34001001/23030113/17000002	Rehabilitation / Repairs of Bridges Kushe Road	17,199,944.00							
34001001/23020114/17000012	Construction of Bridges at Kasaru & Others		28,314,883.00	31,250,000.00	31,250,000.00	2,935,117.00	40,000,000.00	40,000,000.00	
34001001/23020114/17000013	Construction /Provision of Surfacing (Feeder Road) Dogon K		146,633,752.47	219,837,769.00	219,837,769.00	73,204,016.53			
Total		523,859,328.97	599,892,719.43	585,331,086.00	705,331,086.00	105,438,366.57	432,735,383.00	432,735,383.00	
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT									

17001001/23020107/05000002	Construction /Provision of SUBEB Office	8,202,888.12							
17001001/23020107/05000003	Construction of Public Schools across the Local Govt	20,220,000.00	14,990,000.00		15,000,000.00	10,000.00			
17001001/23010124/05000004	Purchase of Teaching Aids	11,000,000.00	19,500,000.00	20,000,000.00	20,000,000.00	500,000.00	5,000,000.00	5,000,000.00	
17001001/23020107/05000005	Fencing of Primary Schools		9,504,602.58	10,000,000.00	10,000,000.00	495,397.42	5,000,000.00	5,000,000.00	
17001001/23020107/05000006	Construction/Provision of Public Schools.		68,466,892.31	69,031,695.00	69,031,695.00	564,802.69	19,531,694.00	19,531,694.00	
17001001/23020107/05000007	SHAWN II Programme		2,500,000.00	3,000,000.00	3,000,000.00	500,000.00	3,150,000.00	3,307,500.00	
17001001/23050101/05000008	Food and Nutrition Programme		5,500,000.00	6,000,000.00	6,000,000.00	500,000.00			
17001001/23010124/05000017	Purchase of Vocational and Skills Development Equipment		2,500,000.00	2,500,000.00	2,500,000.00				
17001001/23010124/05000050	Purchase of Classroom Furniture		25,000,000.00	25,000,000.00	25,000,000.00		10,000,000.00	10,000,000.00	
17001001/23010113/11000002	Purchase of Information Equipment		1,500,000.00	2,000,000.00	2,000,000.00	500,000.00			
17001001/23050101/13000001	Support to Community Development	5,004,592.00							
17001001/23030121/13000002	Rehabilitation/Repairs of SUBEB office	37,676,705.25	7,795,763.36	8,000,000.00	8,000,000.00	204,236.64	38,000,000.00	38,000,000.00	
Total		82,104,185.37	157,257,258.25	145,531,695.00	160,531,695.00	3,274,436.75	80,681,694.00	80,839,194.00	
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE									

21001001/23020106/04000001	Fencing of Primary Health care Center Taffa	3,765,489.00							
21001001/23050101/04000002	Refuse Disposal Across the Local Government	4,095,380.00							
21001001/23030105/04000003	Renovation of Health Center Kagarko	17,477,690.73							
21001001/23020106/04000004	Contribution to PHC Services	9,609,377.12	9,900,000.00	10,000,000.00	10,000,000.00	100,000.00	3,945,714.00	3,945,714.00	
21001001/23020106/04000007	Fencing of PHCs		20,503,138.66	20,623,568.00	20,623,568.00	120,429.34	19,623,568.00	19,623,568.00	
21001001/23030105/04000011	Renovation of Health Center Unguwan Waje		6,846,846.00	6,900,000.00	6,900,000.00	53,154.00	3,945,714.00	3,945,714.00	
21001001/23010122/04000020	Purchase of PHC Equipments		19,289,999.29	20,000,000.00	20,000,000.00	710,000.71	15,000,000.00	15,000,000.00	
21001001/23050101/09000002	Refuse Evacuation and Waste Management		4,981,000.00	5,000,000.00	5,000,000.00	19,000.00			
21001001/23010119/14000002	Purchase of Mikano Generator to PHC Office Kagarko		1,999,000.00	2,000,000.00	2,000,000.00	1,000.00			
Total		34,947,936.85	63,519,983.95	64,523,568.00	64,523,568.00	1,003,584.05	42,514,996.00	42,514,996.00	
38001001 - BUDGET PLANNING RES & STATISTICS DEPT.									

JERE DEVELOPMENT AREA									

KATUGAL DEVELOPMENT AREA									

NEW DEVELOPMENT AREA									



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

KAJURU
LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE KADUNA STATE HOUSE OF ASSEMBLY



PROFILE OF ELECTED OFFICIALS

Hon. Cafra Boaz Caino	Executive Chairman
Hon. Nuradeen Tijjani	Council Secretary
Hon. Yusuf Ahmed	Speaker. Councillor K/Madani Ward
Hon. Danmali Samanja	Minority Leader Councillor Rep. Kufana Ward
Hon. Adamu Halidu Kajuru	Majority Leader Councillor Rep. Kajuru Ward
Hon. Jacob Jatau	Member Councillor Rep. Maro Ward
Hon. Ibrahim Musa	Chairman Social Services Comm. Councillor Rep. Idon

MANAGEMENT STAFF

Abdulmalik Halilu	Local Government Treasurer
Adamu Sule	Director Admin and Finance
Ruth O. Marcus	Director Education and Social Development
Ruth Yohanna	Director Primary Health Care Dept
Grace Istifanus	Director Works and Infrastructure
Victoria Queen Saidu	Director Agric and Natural Resources



Hon. Cafra Boaz Caino
Executive Chairman



Nuradeen Tijjani
Secretary



Adamu Sule
Dir. Admin and Finance



Abdulmalik Halilu
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Kajuru Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kajuru 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 Kajuru Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Kajuru Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Government in accordance with the provisions of the Local Government Administration Law 2003 of Kaduna State. Based on the opinion of the Auditor General for Local Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Kajuru Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

Hon. Cafr Boaz Caino
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Kajuru Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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

A blue ink signature of Abdulmalik Halilu.

Abdulmalik Halilu
DDFS

RECORD KEEPING:

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



CASH FLOW STATEMENTS

RECEIPTS:

The total receipt during the year amounted to one billion, eight hundred and ninety-four million, seven hundred thousand and sixty-three naira, ninety-nine kobo (N1,894,700,063.99) only. This is made up of the following:

Statutory Allocation	-	N1,421,796,347.30	75%
Value Added Tax	-	N395,416,185.60	21%
Independent Revenue	-	NIL	
Below the line receipts	-	N77,487,531.09	4%
Total	=	<u>N1,894,700,063.99</u>	<u>100%</u>

From the above analysis, Statutory Allocation and Value Added Tax (VAT) constitute 95.91% of the total receipts. On the other hand, nothing was realised from independent revenue despite a budget of N24,812,322.00. This is too poor and the management together with the revenue consultants must wake up to their responsibilities to ensure that all leakages are brought to the barest minimum. In fact a special investigation should be carried out to unravel the mystery behind this abysmal performance.

PAYMENTS

Total payments during the year amounted to two billion, seventy-nine million and seven hundred and seventeen thousand, eight hundred and fifteen naira, eighty-two kobo (N2,079,717,815.82) only. This is broken down into:

Recurrent Expenditure	-	N1,488,484,416.74	71.57%
Capital Expenditure	-	N591,233,399.08	28.43%
Total	=	<u>N2,079,717,815.82</u>	<u>100%</u>

The above analysis shows that 71.57% of the total expenditure was on recurrent items while 28.43% was committed to infrastructure. Though, there is an improvement compared to last year, 2018, management is advised to commit more funds to rural infrastructure that will better the living condition of the people.

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANK



As at 31st December, 2019, there was nil cash balance, while the bank accounts had the following balances.

FCMB Main Account No: 3021411017	-	N4,491.67
FCMB Sub Account No: 3921411024	-	<u>N52,779.96</u>
Total	=	<u>N57,271.63</u>

INVESTMENTS

The book value of the Local Government's investments as at 31st December, 2019, stood at N16 million only. The market value of these investments however is nothing to write home about. Almost all the banks and companies invested in have since liquidated and yet the Local Government still carries the value of investment in these companies and Banks in their books.

ADVANCES

All advances have been retired.

DEPOSITS

All deposits have been remitted to the appropriate third parties.

KAJURU LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY
AS AT 31/12/2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance	10,598,615.60	185,075,023.46	66,084,806.00	215,595,258.00	30,520,234.54		
RECEIPTS							
Statutory Allocation	1,933,747,950.61	1,817,212,532.90	2,222,427,525.00	2,419,727,382.00	602,514,849.10		
Internally Generated Revenue	180,000.00		24,812,322.00	24,812,322.00	24,812,322.00		
Transfer from CRF	436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92		
BTL Receipts	8,636,113.67	77,487,531.09			77,487,531.09		
Total Current Year Receipts	2,379,386,181.62	2,485,933,463.07	3,012,139,370.00	3,209,439,227.00	723,505,763.93		
Total Funds Available	2,389,984,797.22	2,671,008,486.53	3,078,224,176.00	3,425,034,485.00	754,025,998.47		
Recurrent Expenditure: Economic Classification							
Employees Compensation	941,119,775.75	890,987,947.64	995,558,972.00	1,049,978,332.00	158,990,384.36	1,045,336,920.00	1,097,603,766.00
Social Benefits		92,572,091.10		68,997,368.00	23,574,723.10	17,072,500.00	
Overhead Costs	381,509,649.66	427,436,846.91	486,781,352.00	486,781,352.00	59,344,505.09	528,434,857.00	508,822,873.00
CRFC - Settlement of Liabilities				73,883,129.00	73,883,129.00		
BTL Payments	8,636,113.67	77,487,531.09			77,487,531.09		
Transfer to Capital Development Fund	436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92		
Total Recurrent Expenditure	1,768,087,656.42	2,079,717,815.82	2,247,239,847.00	2,444,539,704.00	364,821,888.18	1,590,844,277.00	1,606,426,639.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	8,568,000.00	4,000,020.50	4,500,000.00	4,500,000.00	499,979.50	14,500,000.00	
02 Societal Re - Orientation		3,563,940.00	3,960,000.00	3,960,000.00	396,060.00	2,000,000.00	
04 Improvement to Human Health	163,270,863.00	118,676,844.79	142,698,591.00	142,698,591.00	24,021,746.21	40,600,000.00	36,700,000.00
05 Enhancing Skills and Knowledge	83,606,372.84	89,431,980.57	122,865,344.00	127,865,344.00	38,433,363.43	155,600,000.00	29,800,000.00
06 - Housing and Urban Development	14,126,134.30					50,127,500.00	
10 Water Resources and Rural Development	22,510,000.00	67,364,725.11	111,930,000.00	116,430,000.00	49,065,274.89	85,440,000.00	16,060,000.00
11 Information Communication & Technology		2,000,000.00	6,000,000.00	6,000,000.00	4,000,000.00	8,900,000.00	17,000,000.00
13 Reform of Government and Governance	90,550,285.84	161,658,647.72	222,266,341.00	260,780,359.00	99,121,711.28	92,112,500.00	5,250,000.00
14 Power	29,640,039.50	15,901,300.00	45,377,550.00	93,133,984.00	77,232,684.00	87,395,000.00	12,250,000.00
17 Road	24,550,421.86	128,635,940.39	171,386,503.00	225,126,503.00	96,490,562.61	127,612,165.00	4,960,000.00
Total Capital Expenditure by Programme	436,822,117.34	591,233,399.08	830,984,329.00	980,494,781.00	389,261,381.92	664,287,165.00	122,020,000.00
Total Expenditure (Budget Size)	2,204,909,773.76	2,670,951,214.90	3,078,224,176.00	3,425,034,485.00	754,083,270.10	2,255,131,442.00	1,728,446,639.00
Budget Surplus/(Deficit)	185,075,023.46	57,271.63			57,271.63	2,255,131,442.00	1,728,446,639.00
Financing of Deficit by Borrowing							
Closing Balance	185,075,023.46	57,271.63			57,271.63	2,255,131,442.00	1,728,446,639.00

KAJURU LOCAL GOVERNMENT
CASH FLOW STATEMENT
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		1,421,796,347.30	1,580,935,276.57
Value Added Tax		395,416,185.60	352,812,674.04
Independent Revenue	1		180,000.00
BTL Receipts	2	77,487,531.09	8,636,113.67
Total Receipts		1,894,700,063.99	1,942,564,064.28
Payments:			
Employee Compensation	3	890,987,947.64	941,119,775.75
Social Benefits	4	92,572,091.10	
Overhead Cost	5	427,436,846.91	381,509,649.66
Below-The-Line Payments	6	77,487,531.09	8,636,113.67
Total Payments		1,488,484,416.74	1,331,265,539.08
Net Cash Flow from Operating Activities		406,215,647.25	611,298,525.20
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		4,000,020.50	8,568,000.00
Societal Re-Orientation		3,563,940.00	
Improvement to Human Health		118,676,844.79	163,270,863.00
Enhancing Skills and Knowledge		89,431,980.57	83,606,372.84
Housing and Urban Development			14,126,134.30
Water Resources and Rural Development		67,364,725.11	22,510,000.00
Information and Communication Technology		2,000,000.00	
Reform of Government and Governance		161,658,647.72	90,550,285.84
Power		15,901,300.00	29,640,039.50
Road		128,635,940.39	24,550,421.86
Net Cash Flow from Investing Activities	7	591,233,399.08	436,822,117.34
Cash Flow from Financing Activities:			
Net Surplus(Deficit) for the Year		185,017,751.83	174,476,407.86
Opening Balance		185,075,023.46	10,598,615.60
Closing Balance	8	57,271.63	185,075,023.46
Note 1 - Independent Revenue			

Earnings			180,000.00
Total			180,000.00
Note 2 - BTL Receipts			

With holding Taxes due to FIRS		2,580,428.61	528,231.25
VAT due to FIRS		8,809,770.63	600,000.00
PAYE Taxes due to State Board of Internal Revenue		20,858,638.16	



Deposits		1,734,800.00		700,004.00
Monthly Net Total Salary Control Accounts		300,000.00		
10% Contract Retention Charges		6,047,434.44		600,000.00
SIGMA Pension		28,500,820.67		
NULGE Deductions		4,031,334.80		2,738,099.96
NHWU Deduction		262,635.45		189,778.46
NANM Deduction		210,258.65		
Personnel Advance Deduction		1,647,000.00		1,000,000.00
NULGE Loan Deduction				600,000.00
Refund of Unclaimed Salary		44,506.14		1,680,000.00
ALGON Dues		1,200,000.00		
National Housing Fund		1,259,903.54		
Total		77,487,531.09		8,636,113.67
Note 3 - Employee Compensation				

Contribution for Primary Teachers Salaries		538,837,543.67		524,668,366.43
Local Government Staff	3A	352,150,403.97		416,451,409.32
Total		890,987,947.64		941,119,775.75
Note 3A - Local Government Staff				

Kajuru Local Govt		352,150,403.97		416,451,409.32
Buda Ward		352,150,403.97		416,451,409.32
Note 4 - Social Benefits				

Contribution to Pension Funds		92,572,091.10		
Total		92,572,091.10		
Note 5 - Overhead Costs				

Transport and Travelling		7,010,000.00		8,471,583.32
Utilities				875,000.00
Material and Supplies		11,052,378.00		19,764,318.30
Maintenance Services		3,501,000.00		6,924,900.00
Training		14,556,485.87		6,753,000.00
Other Services		155,767,475.72		145,725,342.02
Consulting & Professional Services		15,260,000.00		18,349,240.20
Fuel and Lubricants		140,000.00		1,407,000.00
Financial Charges		864,344.08		2,097,262.50
Miscellaneous Expenses		215,025,363.24		167,030,803.32
Staff Loans and Advances		484,800.00		
Local Grants and Contributions		3,775,000.00		3,900,000.00
Total		427,436,846.91		381,298,449.66
Note 6 - Below the Line Payments				

With-Holding Taxes Due to FIRS		2,580,428.61		528,231.25
VAT due to FIRS		8,809,770.63		600,000.00



PAYE Deductions Remittances to BIR		20,858,638.16		
Deposits		1,734,800.00		700,004.00
Monthly Net Total Salary Control Account		300,000.00		
10% Contract Retention Charges		6,047,434.44		600,000.00
SIGMA Pension		28,500,820.67		
NULGE Deductions		4,031,334.80		2,738,099.96
NHWU Deduction		262,635.45		189,778.46
NANM Deduction		210,258.65		
Personnel Advances Deduction		1,647,000.00		1,000,000.00
NULGE Loan Deduction				600,000.00
Refund of Unclaimed Salary		44,506.14		1,680,000.00
ALGON Dues		1,200,000.00		
National House Fund		1,259,903.54		
Total		77,487,531.09		8,636,113.67
Note 7 - Net Cash From Investing Activities by Location				

Rimau Ward		512,649,440.97		227,797,928.34
Kasuwan Magani Ward		1,179,626.12		
Kajuru Ward		8,385,510.00		9,700,000.00
Afogo Ward				1,350,000.00
Buda Ward				9,260,000.00
Kufana Ward		16,274,865.00		840,000.00
Maro Ward				11,670,000.00
Maro Ward		49,383,956.99		163,270,863.00
Maro Ward		3,360,000.00		12,933,326.00
Total		591,233,399.08		436,822,117.34
Note 8 - Closing Balance				

FCMB Main Account		4,491.67		92,537,511.73
FCMB SUB ACCOUNT		52,779.96		92,537,511.73
Sub Total: Cash and Bank		57,271.63		185,075,023.46
Total Consolidated Cash & Bank Balances		57,271.63		185,075,023.46

KAJURU LOCAL GOVERNMENT
STATEMENT OF ASSETS AND
LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	57,271.63	185,075,023.46
Sub Total		57,271.63	185,075,023.46
Investments and Other Assets			

Investments	9	16,000,000.00	16,000,000.00
Advances	10	484,800.00	1,883,000.00
Sub Total		16,484,800.00	17,883,000.00
Total Assets		16,542,071.63	202,958,023.46
Public Funds:			

Consolidated Revenue Fund	11	57,271.63	185,075,023.46
Capital Development Fund			
Other Funds		16,000,000.00	16,000,000.00
Sub - Total: Public Funds		16,057,271.63	201,075,023.46
LIABILITIES:			

Liability Over Assets		484,800.00	1,883,000.00
Sub Total: Liabilities		484,800.00	1,883,000.00
Public Funds + Liabilities		16,542,071.63	202,958,023.46
Note 8 - Treasuries and Banks			

FCMB Main Account		4,491.67	92,537,511.73
FCMB SUB ACCOUNT		52,779.96	92,537,511.73
Total		57,271.63	185,075,023.46
Note 9 - Investments			

NUB Shares		1,000,000.00	1,000,000.00
Kachia Ginger		3,000,000.00	3,000,000.00
Ikara Food Processing		260,000.00	260,000.00

Urban Development		3,500,000.00		3,500,000.00
Jama'a Bakery		240,000.00		240,000.00
Purchase of Shares		5,500,000.00		5,500,000.00
NUB Int'l Bank Plc		2,000,000.00		2,000,000.00
Global Bank		500,000.00		500,000.00
Total		16,000,000.00		16,000,000.00
Note 10 - Advances				

ADV/24/2018 Mohammed Shehu				381,000.00
ADV/42/2018 S. A Rufai (Legal Officer)				1,502,000.00
Director Works		484,800.00		
Total		484,800.00		1,883,000.00
Total Advances		484,800.00		1,883,000.00
Note 11 - Consolidated Revenue Fund				

Opening Balance		185,075,023.46		10,598,615.60
Add/(Less) Net Recurrent Surplus/(Deficit)		185,017,751.83		174,476,407.86
Closing Balance		57,271.63		185,075,023.46
Note 12 - Capital Development Fund				



KAJURU LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
AS AT 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance		10,598,615.60	185,075,023.46			185,075,023.46		
Add: Recurrent Receipts:								
Statutory Allocation		1,539,448,772.74	1,357,164,251.23	1,691,499,821.00	1,888,799,678.00	531,635,426.77		
Share of VAT		352,812,674.04	395,416,185.60	54,370,191.00	54,370,191.00	341,045,994.60		
Excess Crude			6,453,120.64	476,557,513.00	476,557,513.00	470,104,392.36		
Budget Augmentation		3,758,988.76						
NNPC Refunds			2,365,663.42			2,365,663.42		
Refund from Paris Club			9,928,408.89			9,928,408.89		
Exchange Rate Difference		37,727,515.07						
Share of Solid Minerals			2,058,182.06			2,058,182.06		
DDD			30,815,572.28			30,815,572.28		
Share of Goods value Consideration			13,011,148.78			13,011,148.78		
Sub Total: Statutory Allocation		1,933,747,950.61	1,817,212,532.90	2,222,427,525.00	2,419,727,382.00	602,514,849.10		
Direct Taxes	15			11,000,000.00	11,000,000.00	11,000,000.00		
Rates	17			3,212,322.00	3,212,322.00	3,212,322.00		
Fees	18			3,000,000.00	3,000,000.00	3,000,000.00		
Earnings	21	180,000.00		6,200,000.00	6,200,000.00	6,200,000.00		
Miscellaneous	27			1,400,000.00	1,400,000.00	1,400,000.00		
Sub-Total: Independent Revenue		180,000.00		24,812,322.00	24,812,322.00	24,812,322.00		
Below The Line Receipts	29	8,636,113.67	77,487,531.09			77,487,531.09		
Total Recurrent Receipts		1,942,564,064.28	1,894,700,063.99	2,247,239,847.00	2,444,539,704.00	549,839,640.01		
Total Funds Available		1,953,162,679.88	2,079,775,087.45	2,247,239,847.00	2,444,539,704.00	364,764,616.55		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	941,119,775.75	890,987,947.64	995,558,972.00	1,049,978,332.00	158,990,384.36	1,045,336,920.00	1,097,603,766.00
Social Benefits			92,572,091.10		68,997,368.00	23,574,723.10	17,072,500.00	
Overhead Cost	31	381,509,649.66	426,952,046.91	486,781,352.00	486,781,352.00	59,829,305.09	528,434,857.00	508,822,873.00
CRFC - Settlement of Liabilities					73,883,129.00	73,883,129.00		
Advances Granted			484,800.00			484,800.00		
BTL Payments	32	8,636,113.67	77,487,531.09			77,487,531.09		
Total Recurrent Payments		1,331,265,539.08	1,488,484,416.74	1,482,340,324.00	1,679,640,181.00	191,155,764.26	1,590,844,277.00	1,606,426,639.00
Net Recurrent Funds before Transfers		621,897,140.80	591,290,670.71	764,899,523.00	764,899,523.00	173,608,852.29	1,590,844,277.00	1,606,426,639.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92		
Total Appropriations/Transfers		436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92		
Closing Balance		185,075,023.46	57,271.63			57,271.63	1,590,844,277.00	1,606,426,639.00
Note 16 - Licenses								

Note 17 - Rates								

Tenement Rate				3,212,322.00	3,212,322.00	3,212,322.00		
Total				3,212,322.00	3,212,322.00	3,212,322.00		



Note 18 - Fees								

Slaughter Fees				2,000,000.00	2,000,000.00	2,000,000.00		
Kiosk Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Total				3,000,000.00	3,000,000.00	3,000,000.00		
Note 19 - Fines								

Note 20 - Sales								

Note 21 - Earnings								

Earning from Market		180,000.00						
Earning from Motor Park				6,200,000.00	6,200,000.00	6,200,000.00		
Total		180,000.00		6,200,000.00	6,200,000.00	6,200,000.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 24 - Repayment								

Note 25 - Investment Income								

Note 26 - Interest								

Note 27 - Miscellaneous								

Other Sources				1,400,000.00	1,400,000.00	1,400,000.00		
Total				1,400,000.00	1,400,000.00	1,400,000.00		
Note 29 - BTL Receipts								

With holding Taxes due to FIRS		528,231.25	2,580,428.61			2,580,428.61		
VAT due to FIRS		600,000.00	8,809,770.63			8,809,770.63		
PAYE Taxes due to State Board of Internal Revenue			20,858,638.16			20,858,638.16		
Deposits		700,004.00	1,734,800.00			1,734,800.00		
Monthly Net Total Salary Control Accounts			300,000.00			300,000.00		
10% Contract Retention Charges		600,000.00	6,047,434.44			6,047,434.44		



SIGMA Pension			28,500,820.67			28,500,820.67		
NULGE Deductions		2,738,099.96	4,031,334.80			4,031,334.80		
NHWU Deduction		189,778.46	262,635.45			262,635.45		
NANM Deduction			210,258.65			210,258.65		
Personnel Advance Deduction		1,000,000.00	1,647,000.00			1,647,000.00		
NULGE Loan Deduction		600,000.00						
Refund of Unclaimed Salary		1,680,000.00	44,506.14			44,506.14		
ALGON Dues			1,200,000.00			1,200,000.00		
National Housing Fund			1,259,903.54			1,259,903.54		
Total		8,636,113.67	77,487,531.09			77,487,531.09		
Note 30 - Salaries Wages & Allowances								

Personnel Management		256,917,610.22	201,207,842.44	202,420,855.00	202,420,855.00	1,213,012.56	212,541,897.00	223,168,992.00
Department of Health		159,533,799.10	150,942,561.53	152,406,174.00	152,406,174.00	1,463,612.47	160,026,483.00	168,027,807.00
Contribution to Primary Education		524,668,366.43	538,837,543.67	640,731,943.00	695,151,303.00	156,313,759.33	672,768,540.00	706,406,967.00
Total		941,119,775.75	890,987,947.64	995,558,972.00	1,049,978,332.00	158,990,384.36	1,045,336,920.00	1,097,603,766.00
Note 31 - Overhead Cost								

Personnel Management		289,074,551.10	343,798,132.82	380,089,588.00	380,089,588.00	36,291,455.18	405,245,106.00	393,843,411.00
Department of Agriculture & Natural Resources		9,403,800.00	16,161,328.95	21,130,000.00	21,130,000.00	4,968,671.05	22,186,500.00	23,295,825.00
Department of Works and Housing		13,741,900.00	7,596,000.00	16,008,940.00	16,008,940.00	8,412,940.00	17,693,287.00	15,001,650.00
Department of Education		39,944,136.56	27,453,339.14	33,865,364.00	33,865,364.00	6,412,024.86	35,780,631.00	37,336,563.00
Department of Health		29,345,262.00	31,943,246.00	35,687,460.00	35,687,460.00	3,744,214.00	47,529,333.00	39,345,424.00
Total		381,509,649.66	426,952,046.91	486,781,352.00	486,781,352.00	59,829,305.09	528,434,857.00	508,822,873.00
Note 32 - BTL Payments								

With-Holding Taxes Due to FIRS		528,231.25	2,580,428.61			2,580,428.61		
VAT due to FIRS		600,000.00	8,809,770.63			8,809,770.63		
PAYE Deductions Remittances to BIR			20,858,638.16			20,858,638.16		
Deposits		700,004.00	1,734,800.00			1,734,800.00		
Monthly Net Total Salary Control Account			300,000.00			300,000.00		
10% Contract Retention Charges		600,000.00	6,047,434.44			6,047,434.44		
SIGMA Pension			28,500,820.67			28,500,820.67		
NULGE Deductions		2,738,099.96	4,031,334.80			4,031,334.80		
NHWU Deduction		189,778.46	262,635.45			262,635.45		
NANM Deduction			210,258.65			210,258.65		
Personnel Advances Deduction		1,000,000.00	1,647,000.00			1,647,000.00		
NULGE Loan Deduction		600,000.00						
Refund of Unclaimed Salary		1,680,000.00	44,506.14			44,506.14		
ALGON Dues			1,200,000.00			1,200,000.00		
National House Fund			1,259,903.54			1,259,903.54		
Total		8,636,113.67	77,487,531.09			77,487,531.09		

KAJURU LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
AS AT 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				66,084,806.00	215,595,258.00	215,595,258.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92		
Sub Total: Capital Receipts		436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92		
Total Capital Funds Available		436,822,117.34	591,233,399.08	830,984,329.00	980,494,781.00	389,261,381.92		
Less: Capital Expenditure								
General Public Services	37	66,687,713.84	157,972,961.72	219,966,341.00	275,720,359.00	117,747,397.28	91,040,000.00	20,050,000.00
Economic Affairs	38	123,257,167.66	266,831,612.00	388,454,053.00	482,210,487.00	215,378,875.00	372,047,165.00	35,470,000.00
Health	41	163,270,863.00	47,151,844.79	69,698,591.00	69,698,591.00	22,546,746.21	40,600,000.00	34,200,000.00
Education	43	83,606,372.84	119,276,980.57	152,865,344.00	152,865,344.00	33,588,363.43	160,600,000.00	32,300,000.00
Total Capital Expenditure		436,822,117.34	591,233,399.08	830,984,329.00	980,494,781.00	389,261,381.92	664,287,165.00	122,020,000.00
Closing Balance							664,287,165.00	122,020,000.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs		66,687,713.84	157,972,961.72	219,966,341.00	275,720,359.00	117,747,397.28	91,040,000.00	20,050,000.00
Total		66,687,713.84	157,972,961.72	219,966,341.00	275,720,359.00	117,747,397.28	91,040,000.00	20,050,000.00
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs		65,351,334.16	184,366,835.80	276,770,633.00	370,527,067.00	186,160,231.20	214,247,165.00	31,020,000.00
70421 - Agriculture		8,568,000.00	7,563,960.50	8,460,000.00	8,460,000.00	896,039.50	16,500,000.00	
70435 - Electricity		19,940,039.50	7,515,790.00	18,000,000.00	18,000,000.00	10,484,210.00	17,000,000.00	2,250,000.00
70443 - Construction		29,397,794.00	67,385,025.70	85,223,420.00	85,223,420.00	17,838,394.30	124,300,000.00	2,200,000.00
Total		123,257,167.66	266,831,612.00	388,454,053.00	482,210,487.00	215,378,875.00	372,047,165.00	35,470,000.00
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

Note 41 - Health								

70740 - Public Health Services		163,270,863.00	47,151,844.79	69,698,591.00	69,698,591.00	22,546,746.21	40,600,000.00	34,200,000.00
Total		163,270,863.00	47,151,844.79	69,698,591.00	69,698,591.00	22,546,746.21	40,600,000.00	34,200,000.00

Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70950 - Education not Definable by Level		30,390,252.00	115,916,980.57	141,045,344.00	141,045,344.00	25,128,363.43	48,000,000.00	25,000,000.00
70970 - R & D Education		53,216,120.84	3,360,000.00	11,820,000.00	11,820,000.00	8,460,000.00	112,600,000.00	7,300,000.00
Total		83,606,372.84	119,276,980.57	152,865,344.00	152,865,344.00	33,588,363.43	160,600,000.00	32,300,000.00
Note 44 - Social Protection								



KAJURU LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
AS AT 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2018 Variance	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
20001001 - Department of Admin and Finance								

25001001/11010001	Statutory Allocation	1,539,448,772.74	1,357,164,251.23	1,691,499,821.00	1,888,799,678.00	531,635,426.77		
25001001/11010002	Share of VAT	352,812,674.04	395,416,185.60	54,370,191.00	54,370,191.00	341,045,994.60		
25001001/11010003	Excess Crude		6,453,120.64	476,557,513.00	476,557,513.00	470,104,392.36		
25001001/11010005	Budget Augmentation	3,758,988.76						
25001001/11010006	NNPC Refunds		2,365,663.42			2,365,663.42		
25001001/11010009	Refund from Paris Club		9,928,408.89			9,928,408.89		
25001001/11010013	Exchange Rate Difference	37,727,515.07						
25001001/11000018	Share of Solid Minerals		2,058,182.06			2,058,182.06		
25001001/11000001	DDD		30,815,572.28			30,815,572.28		
25001001/11000021	Share of Goods value Consideration		13,011,148.78			13,011,148.78		
Total		1,933,747,950.61	1,817,212,532.90	2,222,427,525.00	2,419,727,382.00	602,514,849.10		
TAXES								
20001001 - Department of Admin and Finance								

LICENSES								
20001001 - Department of Admin and Finance								

RATES								
20001001 - Department of Admin and Finance								

25001001/12030001	Tenement Rate			3,212,322.00	3,212,322.00	3,212,322.00		
Total				3,212,322.00	3,212,322.00	3,212,322.00		
FEES								
20001001 - Department of Admin and Finance								

25001001/12040003	Slaughter Fees			2,000,000.00	2,000,000.00	2,000,000.00		
25001001/12040068	Kiosk Fees			1,000,000.00	1,000,000.00	1,000,000.00		
Total				3,000,000.00	3,000,000.00	3,000,000.00		
FINES								
20001001 - Department of Admin and Finance								

SALES								
20001001 - Department of Admin and Finance								

EARNINGS								
20001001 - Department of Admin and Finance								

25001001/12070012	Earning from Market	180,000.00						
25001001/12070013	Earning from Motor Park			6,200,000.00	6,200,000.00	6,200,000.00		
Total		180,000.00		6,200,000.00	6,200,000.00	6,200,000.00		



RENT ON GOVERNMENT PROPERTIES								
20001001 - Department of Admin and Finance								

RENT ON LAND AND OTHER PROPERTIES								
20001001 - Department of Admin and Finance								

REPAYMENTS								
20001001 - Department of Admin and Finance								

INVESTMENT INCOMES								
20001001 - Department of Admin and Finance								

INTEREST EARNED								
20001001 - Department of Admin and Finance								

MISCELLANEOUS								
20001001 - Department of Admin and Finance								

25000000/12140005	Other Sources			1,400,000.00	1,400,000.00	1,400,000.00		
Total				1,400,000.00	1,400,000.00	1,400,000.00		

BELOW THE LINE RECEIPTS								
20001001 - Department of Admin and Finance								

25001001/12150001	With holding Taxes due to FIRS	528,231.25	2,580,428.61			2,580,428.61		
25001001/12150002	VAT due to FIRS	600,000.00	8,809,770.63			8,809,770.63		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue		20,858,638.16			20,858,638.16		
25001001/12150005	Deposits	700,004.00	1,734,800.00			1,734,800.00		
25001001/12150007	Monthly Net Total Salary Control Accounts		300,000.00			300,000.00		
25001001/12150008	10% Contract Retention Charges	600,000.00	6,047,434.44			6,047,434.44		
25001001/12150009	SIGMA Pension		28,500,820.67			28,500,820.67		
25001001/12150012	NULGE Deductions	2,738,099.96	4,031,334.80			4,031,334.80		
25001001/12150013	NHWU Deduction	189,778.46	262,635.45			262,635.45		
25001001/12150014	NANM Deduction		210,258.65			210,258.65		
25001001/12150021	Personnel Advance Deduction	1,000,000.00	1,647,000.00			1,647,000.00		
25001001/12150026	NULGE Loan Deduction	600,000.00						
25001001/12150000	Refund of Unclaimed Salary	1,680,000.00	44,506.14			44,506.14		
25001001/12150031	ALGON Dues		1,200,000.00			1,200,000.00		
25001001/12150036	National Housing Fund		1,259,903.54			1,259,903.54		
Total		8,636,113.67	77,487,531.09			77,487,531.09		

KAJURU LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
AS AT 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN & FINANCE								

25001001/21010101 Basic Salary		256,917,610.22	201,207,842.44	202,420,855.00	202,420,855.00	1,213,012.56	212,541,897.00	223,168,992.00
Sub Total - Personnel Cost		256,917,610.22	201,207,842.44	202,420,855.00	202,420,855.00	1,213,012.56	212,541,897.00	223,168,992.00
25001001/22020102 Local Travel and Transport - Others		4,466,966.32					1,944,000.00	
25001001/22020103 International Transport and Travels - Training		1,826,617.00	1,700,000.00	2,965,000.00	2,965,000.00	1,265,000.00	3,113,250.00	3,268,912.00
25001001/22020106 Duty tour Allowance-Civil Servant		2,178,000.00	5,310,000.00	7,367,000.00	7,367,000.00	2,057,000.00	7,735,350.00	8,122,117.00
25001001/22020203 Internet Access Charges				60,000.00	60,000.00	60,000.00	63,000.00	66,150.00
25001001/22020208 Software Charges/License Renewal							40,000.00	
25001001/22020301 Office Stationeries/Computer Consumables			2,340,000.00	2,500,000.00	2,500,000.00	160,000.00	2,625,000.00	2,756,250.00
25001001/22020305 Printing of Non Security Documents		1,785,000.00	2,456,200.00	3,000,000.00	3,000,000.00	543,800.00	3,150,000.00	3,307,500.00
25001001/22020306 Printing of Security Documents		10,205,318.30	2,682,178.00	3,000,008.00	3,000,008.00	317,830.00	3,150,008.00	3,307,508.00
25001001/22020307 Drugs & Medical Supplies				4,100,000.00	4,100,000.00	4,100,000.00	4,305,000.00	4,520,250.00
25001001/22020309 Uniforms & Other Clothing							75,000.00	
25001001/22020316 Veterinary Drugs				500,000.00	500,000.00	500,000.00	525,000.00	551,250.00
25001001/22020501 Local Training		170,000.00	2,022,885.65	2,256,000.00	2,256,000.00	233,114.35	2,368,800.00	2,487,240.00
25001001/22020502 International Training		3,730,000.00					5,202,500.00	
25001001/22020503 Contribution to Training Fund			9,641,565.44	12,000,000.00	12,000,000.00	2,358,434.56	12,600,000.00	13,230,000.00
25001001/22020505 Workshop on Seminars				1,602,000.00	1,602,000.00	1,602,000.00		
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant			1,500,000.00	2,000,000.00	2,000,000.00	500,000.00	2,100,000.00	2,205,000.00
25001001/22020601 Payment of Security Guard Allowance		7,570,000.00	16,703,500.00	18,000,000.00	18,000,000.00	1,296,500.00	18,900,000.00	19,845,000.00
25001001/22020604 Security Vote (Including Operations)		22,437,762.02	11,634,843.48	12,000,000.00	12,000,000.00	365,156.52	12,472,800.00	
25001001/22020605 Cleaning & Fumigation Services		3,131,000.00	2,447,144.79	2,670,000.00	2,670,000.00	222,855.21	2,803,500.00	2,943,675.00
25001001/22000606 Physical Security		92,700,000.00	118,231,987.45	121,265,369.00	121,265,369.00	3,033,381.55	127,328,637.00	133,695,069.00
25001001/22020611 5% Incentives for Revenue Officers		15,961,580.00	3,100,000.00	4,290,000.00	4,290,000.00	1,190,000.00	4,504,500.00	4,729,725.00
25001001/22020701 Consulting Services and Special Committees		186,000.00	2,605,000.00	3,965,000.00	3,965,000.00	1,360,000.00	4,163,250.00	4,371,412.00
25001001/22020711 Other Consulting Services		4,895,000.00	1,030,000.00	2,000,000.00	2,000,000.00	970,000.00	2,100,000.00	2,205,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation		3,934,440.20					5,000,000.00	
25001001/22020713 Cost of Revenue Collection				560,000.00	560,000.00	560,000.00		
25001001/22020803 Plant /Generator Fuel Cost							1,961,840.00	
25001001/22020901 Bank Charges (Other Than interest)		1,397,262.50	864,344.08	1,080,000.00	1,080,000.00	215,655.92	1,134,000.00	1,190,700.00
25001001/22020902 Insurance Premium		700,000.00		1,000,000.00	1,000,000.00	1,000,000.00	1,050,000.00	1,102,500.00
25001001/22021001 Refreshment & Meals		14,821,354.00	8,519,161.61	8,796,500.00	8,796,500.00	277,338.39	9,236,325.00	9,698,141.00
25001001/22021002 Honorarium & Sitting Allowance		3,215,000.00	4,695,000.00	5,190,000.00	5,190,000.00	495,000.00	2,425,500.00	2,546,775.00
25001001/22021006 Postages & Courier Services				60,000.00	60,000.00	60,000.00	63,000.00	66,150.00



25001001/22021007	Welfare Packages		350,000.00	1,020,000.00	1,060,000.00	1,060,000.00	40,000.00	1,113,000.00	1,168,650.00
25001001/22021014	Annual Budget Expenses and Administration		4,230,000.00	7,155,000.00	7,320,000.00	7,320,000.00	165,000.00	1,575,000.00	1,653,750.00
25001001/22021018	Women and Youth Empowerment programme			5,148,897.21	7,000,000.00	7,000,000.00	1,851,102.79	7,350,000.00	7,717,500.00
25001001/22021034	Benefit to Elected/Appointed Officials		24,203,050.76	29,544,029.08	30,575,008.00	30,575,008.00	1,030,978.92	32,103,758.00	33,708,946.00
25001001/22021035	Local Government Election		17,135,000.00	24,082,278.47	25,000,000.00	25,000,000.00	917,721.53	26,250,000.00	27,562,500.00
25001001/22021042	Bursary Award & Edu. Dev.		480,000.00					1,060,000.00	
25001001/22021067	Poverty Alleviation programme			1,205,000.00	2,000,000.00	2,000,000.00	795,000.00	2,100,000.00	2,205,000.00
25001001/22021068	Project Monitoring and Evaluation			1,050,000.00	2,775,000.00	2,775,000.00	1,725,000.00	2,913,750.00	3,059,437.00
25001001/22021071	Remuneration of Traditional and Title Holders		1,500,000.00	5,194,000.00	6,850,000.00	6,850,000.00	1,656,000.00	7,192,500.00	7,552,125.00
25001001/22021076	Retirement Bond Redemption Fund		45,654,000.00	68,315,117.56	70,282,703.00	70,282,703.00	1,967,585.44	73,796,838.00	77,486,679.00
25001001/22021077	Local Government Reforms			2,100,000.00	3,000,000.00	3,000,000.00	900,000.00	3,150,000.00	3,307,500.00
25001001/22021078	Statistical Data Collection General			1,500,000.00	2,000,000.00	2,000,000.00	500,000.00	2,100,000.00	2,205,000.00
25001001/22060205	Settlement of Liabilities		211,200.00					2,400,000.00	
Sub Total Overhead Cost			289,074,551.10	343,798,132.82	380,089,588.00	380,089,588.00	36,291,455.18	405,245,106.00	393,843,411.00
Total Recurrent Expenditure			545,992,161.32	545,005,975.26	582,510,443.00	582,510,443.00	37,504,467.74	617,787,003.00	617,012,403.00
15001001 - DEPARTMENT OF AGRIC AND FORESTRY									

15001001/22020312	Other Service Materials		680,000.00	750,000.00	820,000.00	820,000.00	70,000.00	861,000.00	904,050.00
15001001/22020605	Cleaning & Fumigation Services		3,925,000.00	3,650,000.00	4,000,000.00	4,000,000.00	350,000.00	4,200,000.00	4,410,000.00
15001001/22020707	Agricultural Consulting		4,798,800.00	7,670,000.00	12,000,000.00	12,000,000.00	4,330,000.00	12,600,000.00	13,230,000.00
15001001/22021055	Tree Planting Campaign			950,000.00	1,000,000.00	1,000,000.00	50,000.00	1,050,000.00	1,102,500.00
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows			1,941,328.95	2,050,000.00	2,050,000.00	108,671.05	2,152,500.00	2,260,125.00
15001001/22021057	Annual Disease Control			1,200,000.00	1,260,000.00	1,260,000.00	60,000.00	1,323,000.00	1,389,150.00
Sub Total Overhead Cost			9,403,800.00	16,161,328.95	21,130,000.00	21,130,000.00	4,968,671.05	22,186,500.00	23,295,825.00
Total Recurrent Expenditure			9,403,800.00	16,161,328.95	21,130,000.00	21,130,000.00	4,968,671.05	22,186,500.00	23,295,825.00
20001001 - DEPARTMENT OF ADMIN AND FINANCE									

34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE									

34001001/22020201	Electricity Charges		875,000.00		480,000.00	480,000.00	480,000.00	2,987,187.00	3,136,546.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		3,661,000.00	1,497,000.00	2,844,940.00	2,844,940.00	1,347,940.00	3,406,000.00	
34001001/22020404	Maintenance of Office Furniture				500,000.00	500,000.00	500,000.00		
34001001/22020403	Maintenance of Office Building Residential Qtrs		2,375,000.00	1,864,000.00	2,485,000.00	2,485,000.00	621,000.00	2,609,250.00	2,739,712.00
34001001/22020405	Maintenance of Plants & Generators			140,000.00	1,422,000.00	1,422,000.00	1,282,000.00		
34001001/22020406	Other maintenance Services		888,900.00		500,000.00	500,000.00	500,000.00	525,000.00	551,250.00
34001001/22020704	Engineering Services		4,535,000.00	3,335,000.00	3,770,000.00	3,770,000.00	435,000.00	3,958,500.00	4,156,425.00
34001001/22020714	Sanitation Hygiene and Water Supply Programme			620,000.00	3,050,000.00	3,050,000.00	2,430,000.00	3,202,500.00	3,362,625.00
34001001/22020801	Motor Vehicle Fuel Cost		1,407,000.00	140,000.00	957,000.00	957,000.00	817,000.00	1,004,850.00	1,055,092.00
Sub Total Overhead Cost			13,741,900.00	7,596,000.00	16,008,940.00	16,008,940.00	8,412,940.00	17,693,287.00	15,001,650.00
Total Recurrent Expenditure			13,741,900.00	7,596,000.00	16,008,940.00	16,008,940.00	8,412,940.00	17,693,287.00	15,001,650.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT									

17001001/22020302	Books							145,200.00	
17001001/22020303	Newspapers							76,800.00	
17001001/22020314	Provision of Service Materials			2,824,000.00	3,127,284.00	3,127,284.00	303,284.00	3,283,647.00	3,447,830.00



17001001/22020504	Mass Literacy/Formal Adult Edu.	2,853,000.00	1,392,034.78	3,196,080.00	3,196,080.00	1,804,045.22	3,355,884.00	3,523,678.00
17001001/22021003	Publicity & Advertisements	8,680,136.56	3,546,304.36	5,582,000.00	5,582,000.00	2,035,695.64	5,861,100.00	6,154,155.00
17001001/22021009	Sporting Activities	5,216,000.00	3,248,000.00	3,420,000.00	3,420,000.00	172,000.00	3,591,000.00	3,770,550.00
17001001/22021021	Local Cultural Festival	10,280,000.00	2,808,000.00	3,000,000.00	3,000,000.00	192,000.00	3,150,000.00	3,307,500.00
17001001/22021022	Integ. Maternal Neonatal & Child Health/Free MCH Services	4,060,000.00	2,825,000.00	3,000,000.00	3,000,000.00	175,000.00	3,150,000.00	3,307,500.00
17001001/22021025	NYSC Allowance	500,000.00	180,000.00	540,000.00	540,000.00	360,000.00	567,000.00	595,350.00
17001001/22021041	Emergency Relief Materials	4,455,000.00	2,555,000.00	3,000,000.00	3,000,000.00	445,000.00	3,150,000.00	3,307,500.00
17001001/22021047	Overhead to Primary School		4,300,000.00	5,000,000.00	5,000,000.00	700,000.00	5,250,000.00	5,512,500.00
17001001/22040109	Grant to Communities/NGOs	3,900,000.00	3,775,000.00	4,000,000.00	4,000,000.00	225,000.00	4,200,000.00	4,410,000.00
Sub Total Overhead Cost		39,944,136.56	27,453,339.14	33,865,364.00	33,865,364.00	6,412,024.86	35,780,631.00	37,336,563.00
Total Recurrent Expenditure		39,944,136.56	27,453,339.14	33,865,364.00	33,865,364.00	6,412,024.86	35,780,631.00	37,336,563.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary	159,533,799.10	150,942,561.53	152,406,174.00	152,406,174.00	1,463,612.47	160,026,483.00	168,027,807.00
Sub Total - Personnel Cost		159,533,799.10	150,942,561.53	152,406,174.00	152,406,174.00	1,463,612.47	160,026,483.00	168,027,807.00
21001001/22020307	Drugs & Medical Supplies	7,094,000.00					10,057,500.00	
21001001/22020714	Sanitation Hygiene and Water Supply Programme	2,651,000.00						
21001001/22021004	Medical Assistance	3,084,962.00	3,828,500.00	4,078,500.00	4,078,500.00	250,000.00	4,282,425.00	4,496,546.00
21001001/22021027	IPDS	10,947,300.00	6,207,246.00	7,240,000.00	7,240,000.00	1,032,754.00	7,602,000.00	7,982,100.00
21001001/22021049	Infant and Young Child Feeding (IYCF)		4,330,000.00	4,904,000.00	4,904,000.00	574,000.00	5,149,200.00	5,406,660.00
21001001/22021052	System & Services of PHC		2,300,000.00	3,430,000.00	3,430,000.00	1,130,000.00	3,601,500.00	3,781,575.00
21001001/22021054	Comm. Direct Inter	5,568,000.00	1,902,500.00	2,000,000.00	2,000,000.00	97,500.00	2,100,000.00	2,205,000.00
21001001/22021074	Overhead Cost payment to Hospitals		13,375,000.00	14,034,960.00	14,034,960.00	659,960.00	14,736,708.00	15,473,543.00
Sub Total Overhead Cost		29,345,262.00	31,943,246.00	35,687,460.00	35,687,460.00	3,744,214.00	47,529,333.00	39,345,424.00
Total Recurrent Expenditure		188,879,061.10	182,885,807.53	188,093,634.00	188,093,634.00	5,207,826.47	207,555,816.00	207,373,231.00
51001001 - TRADITIONAL OFFICE								

61001001 - KUFANA DEVELOPMENT AREA								

61002001 - NEW DEVELOPMENT AREA								

MANDATORY DEDUCTIONS								

17001001/21000000	Contribution for Primary Education	524,668,366.43	538,837,543.67	640,731,943.00	695,151,303.00	156,313,759.33	672,768,540.00	706,406,967.00
Total		524,668,366.43	538,837,543.67	640,731,943.00	695,151,303.00	156,313,759.33	672,768,540.00	706,406,967.00
SOCIAL BENEFITS								
OFFICE OF THE CHAIRMAN								

DEPARTMENT OF ADMIN & FINANCES								

25001001/22010102	Contribution to Pension Funds		92,572,091.10		34,498,684.00	58,073,407.10	17,072,500.00	
25001001/22010105	Other Pension Requirement				34,498,684.00	34,498,684.00		

KAJURU LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
AS AT 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010101 Transfer from CRF to CDF		436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92		
Total		436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92		
MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		436,822,117.34	591,233,399.08	764,899,523.00	764,899,523.00	173,666,123.92		

KAJURU LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
AS AT 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2016 Variance	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

15001001 - DEPARTMENT AGRIC AND FORESTRY.								

15000000/23030112/0100002	Refurbishing of Tractors						5,000,000.00	
15000000/23010127/0100003	Purchase of Veterinary Drugs		4,000,020.50	4,500,000.00	4,500,000.00	499,979.50		
15000000/23020113/0100020	Rehab/Repairs of Fertilizer Store - Fertilizer Central Store	4,568,000.00						
15000000/23020113/0100022	Construction of slaughter slabs at Kasuwan Magani	4,000,000.00					6,000,000.00	
15000000/23010120/1300001	Purchase of kitchen Equipments for staff canteen						1,500,000.00	
Total		8,568,000.00	4,000,020.50	4,500,000.00	4,500,000.00	499,979.50	12,500,000.00	
34001001 - WORKS AND INFRASTRUCTURE								

34001001/23030105/0400048	Renovation of PHC clinics Doka Kujeni Kurmin Afogo Karamai		41,680,000.00	43,000,000.00	43,000,000.00	1,320,000.00		
34001001/23020105/1000010	Constr./Provision of Borehole @:LGEA Idon Hanya (MDG)						300,000.00	
34001001/23030104/1000038	Rehabilitation/Repairs - Water Facilities - 3 No Afogo		16,274,865.00	20,000,000.00	20,000,000.00	3,725,135.00	1,500,000.00	
34001001/23030104/1000039	Rehabilitation/Repairs - Water Facilities - Buda						1,500,000.00	
34001001/23030104/1000042	Rehabilitation/Repairs - Water Facilities - Idon						1,500,000.00	
34001001/23030104/1000043	Rehabilitation of Borehole at Idon			300,000.00	300,000.00	300,000.00		
34001001/23030104/1000044	Rehabilitation/Repairs - Water Facilities - 3No at Kallah						1,500,000.00	
34001001/23030104/1000045	Rahab/Repairs - Water Facilities - Local Govt Secretariat		2,569,350.00	6,000,000.00	6,000,000.00	3,430,650.00	10,000,000.00	
34001001/23030104/1000046	Rehabilitation/Repairs - Water Facilities - 3no at Kajuru	5,050,000.00					6,000,000.00	
34001001/23030104/1000049	Rehab/Repairs - Water Facilities -3No at Kasuwan Magani						1,500,000.00	
34001001/23030104/1000050	Rehabilitation/Repairs -Water Facilities - 3No at Kufana						1,500,000.00	
34001001/23030104/1000051	Rehabilitation/Repairs - Water Facilities -3No at Maro						1,500,000.00	
34001001/23030104/1000052	Rehabilitation/Repairs - Water Facilities -3No at Rimau	1,350,000.00					1,500,000.00	
34001001/23030104/1000053	Rehabilitation/Repairs - Water Facilities - 3No at Tantatu						1,500,000.00	
34001001/23020105/1000054	Construction/Provision of Boreholes S/Garin Afogo	840,000.00					1,200,000.00	
34001001/23020105/1000055	Prov of Solar Powered Borehole & Overhead Tank @ Iburu Hanya						10,000,000.00	
34001001/23020105/1000056	Construction/Provision of Boreholes - Buda Kadara	990,000.00					1,200,000.00	
34001001/23020105/1000059	Constr./Prov of Borehole-L.G. Sec 2No & Kajuru Town 1No	3,240,000.00					3,600,000.00	
34001001/23020105/1000060	Construction./Provision of Boreholes - GEFE			300,000.00	300,000.00	300,000.00	5,900,000.00	9,100,000.00
34001001/23020105/1000061	Constr./Prov of Borehole - Ungwan Sarki Kasuwan Magani	9,260,000.00		1,500,000.00	1,500,000.00	1,500,000.00	10,000,000.00	
34001001/23020105/1000063	Construction/Provision of Boreholes-1No Dutsen Gaiya						2,000,000.00	
34001001/23020105/1000064	Constr./Provision of Boreholes - Ung. Aku	940,000.00					1,200,000.00	
34001001/23020105/1000065	Constr./Provision of Boreholes - Maikori						1,200,000.00	
34001001/23020105/1000066	Constr./Provision of Boreholes - Rimau						1,200,000.00	
34001001/23020105/1000067	Constr./Provision of Boreholes - Kujeni	840,000.00					1,200,000.00	
34001001/23020105/1000068	Construction of solar powered Borehole/overhead Tank at Edar						10,000,000.00	
34001001/23020105/1000069	Construction/provision of Borehole at Kufana slaughter slab						1,200,000.00	



34001001/23020105/1000070	Construction/provision of Borehole at Maraban Kajuru slaugh						1,200,000.00	
34001001/23020105/1000073	Const. /Prov of 3No Hand Pumps at Ung. Danbaba Kyemara Ung.				4,500,000.00	4,500,000.00		
34001001/23020105/1000074	Constr of motorized Borehole at LG Secretariat		8,720,000.00	10,000,000.00	10,000,000.00	1,280,000.00		
34001001/23020116/1000076	Constr of 4nos Bore holes at Issagbari Kokop Ugoh II & Ung			6,000,000.00	6,000,000.00	6,000,000.00	860,000.00	1,540,000.00
34001001/23020101/1000078	Constr of Road from Kufana to Danbagudu		5,060,800.00	15,000,000.00	15,000,000.00	9,939,200.00	1,900,000.00	3,000,000.00
34001001/23020105/1000079	Constr. of 7nos Boreholes at Kufana slaughter slab M/Kajuru		9,840,000.00	10,500,000.00	10,500,000.00	660,000.00		
34001001/23020116/1000080	Constr. of 8nos Hand pumps at Maikori kufana ung Pah Ahukum		9,780,000.00	10,080,000.00	10,080,000.00	300,000.00	200,000.00	200,000.00
34001001/23020119/1000081	Provision of solar Home System		10,530,398.53	12,750,000.00	12,750,000.00	2,219,601.47		
34001001/23010119/1000084	Purchase & Installation of 3nos 300KVA Transformers at Apili		4,589,311.58	5,000,000.00	5,000,000.00	410,688.42	820,000.00	380,000.00
34001001/23010119/1000085	Purchase & Installation of 3nos 300KVA Transformers at Fadam			5,000,000.00	5,000,000.00	5,000,000.00	380,000.00	1,020,000.00
34001001/23010119/1000086	Purchase & Installation of 3nos 300KVA Transformers at Kufan			5,000,000.00	5,000,000.00	5,000,000.00	380,000.00	820,000.00
34001001/23020105/1000088	Constr. of Borehole at Idon			1,500,000.00	1,500,000.00	1,500,000.00		
34001001/23030104/1000090	Rehabilitation of water facility at fire service station Kaj			3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020101/1300013	Construction/ Provision of Fencing - L.G. Sec Kajuru	14,432,572.00					15,000,000.00	
34001001/23030121/1300014	Rehab/Repairs of Office Building LG Secretariat Kajuru						15,000,000.00	
34001001/23020118/1300015	Cont/Prov. of Pub Toilets -3No VIP Toilets at LG Secretariat	9,430,000.00					10,000,000.00	
34001001/23020101/1300019	Completion of Rimau Town Hall		5,685,686.00	8,300,000.00	8,300,000.00	2,614,314.00	3,100,000.00	2,200,000.00
34001001/23020103/1400012	Stepping Down of Electricity at Kampanin Iburu	4,668,915.25					5,000,000.00	
34001001/23020103/1400013	Stepping Down of Electricity at Janwuriya		7,515,790.00	10,000,000.00	10,000,000.00	2,484,210.00	2,000,000.00	2,250,000.00
34001001/23020103/1400015	Purchase of Transformers - Sabon Gida Rimau	5,000,000.00					3,000,000.00	
34001001/23020103/1400016	Stepping Down of Electricity at Sabon Gida Rimau	5,600,000.00					7,000,000.00	
34001001/23020103/1400017	Rural Electrification I don Gida- Makoro	9,700,000.00	8,385,510.00	9,377,550.00	9,377,550.00	992,040.00	64,495,000.00	
34001001/23030102/1400018	Repairs/installation of Transformers at Buda	5,500,000.00					2,000,000.00	
34001001/23050101/1400022	Stepping Down of Electricity at Maraban Afogo				5,000,000.00	5,000,000.00		
34001001/23010119/1400023	Purchase of 2No 300KVA Transformers at Maraban Kajuru & Iri				12,000,000.00	12,000,000.00		
34001001/23020101/1400024	Extension of Electrification from Iri to Maro 9KM				30,756,434.00	30,756,434.00		
34001001/23020103/1400025	Extension of electrification to Emirs Palace Kajuru.			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23050101/1400026	Extension of LT line from Bajaga to Kokop			4,000,000.00	4,000,000.00	4,000,000.00	5,900,000.00	10,000,000.00
34001001/23020119/1400027	Purchase & Installation of 3nos 300KVA Transformers at M/Kaj			5,000,000.00	5,000,000.00	5,000,000.00		
34001001/23010119/1400028	Purchase & Installation of Solar Inverter @ LG secretariat			9,000,000.00	9,000,000.00	9,000,000.00		
34001001/23030102/1400029	Replacement of LT Electrical poles at Kajuru			3,000,000.00	3,000,000.00	3,000,000.00		
34001001/23020114/1700007	Construction of Drainage Phase II at Kajuru						6,000,000.00	
34001001/23020114/1700011	Construction of Bridges Kwatagiya Kasuwan Magani		6,866,100.00	8,000,000.00	8,000,000.00	1,133,900.00	2,000,000.00	
34001001/23020114/1700016	Construction/Provision of Roads F/Kororo - Kutura						19,552,165.00	
34001001/23030101/1700020	Rehabilitation/Repairs of Residential Building	8,626,134.30					10,000,000.00	
34001001/23020114/1700021	Construction/Provision of Culverts - Isabe Road Rimau						3,000,000.00	
34001001/23020114/1700022	Construction/Provision of Culverts -Ungwan Mashigi Ramau						2,000,000.00	
34001001/23020101/1700023	Construction/Provision of Roads- Maraban Danbagudu to Avong	14,965,222.00					20,000,000.00	
34001001/23020114/1700024	Const/Provision of Roads- Buda Buda Hausa to Buda Adara						15,000,000.00	
34001001/23020114/1700027	Const/Provision of Roads- Kasuwa Magaji Mkt to Ung. Mairigiya						20,000,000.00	
34001001/23020114/1700030	Const/Provision of Roads- Sabon Garin Kufana to Danbagudu						15,000,000.00	
34001001/23020114/1700031	Construction/Provision of Roads- Rafin Kunu Road						15,000,000.00	
34001001/23020114/1700033	Construction of culverts along I don Hanya - I don Gida Road	9,585,199.86		7,414,801.00	7,414,801.00	7,414,801.00	2,500,000.00	
34001001/23020114/1700034	Construction of Box Culvert at Kufana Town by Police Outpost				5,000,000.00	5,000,000.00		
34001001/23020114/1700035	Construction of Bridge along Gyengyere Road				27,500,000.00	27,500,000.00		



34001001/23020114/1700036	Construction of 1No Single Culvert at Cemetery Road Kajuru					9,000,000.00	9,000,000.00		
34001001/23020114/1700037	Constr of Box culvert along Kajuru Buda Road			6,716,525.00	8,000,000.00	8,000,000.00	1,283,475.00		
34001001/23020114/1700038	Grading and Laterite filling of Road from Maraban Danbagudu t			14,280,514.00	20,000,000.00	20,000,000.00	5,719,486.00		
34001001/23020114/1700039	Grading and Laterite filling of Road from Fadama kororo to k			29,832,825.70	30,200,000.00	30,200,000.00	367,174.30		
34001001/23020114/1700040	Grading and Laterite filling of Rafin kunu Road			10,484,800.00	15,000,000.00	15,000,000.00	4,515,200.00		
34001001/23020114/1700041	Constr of Box culvert along M/kajuru Issagbari Road			4,314,000.00	8,000,000.00	8,000,000.00	3,686,000.00	260,000.00	260,000.00
34001001/23020114/1700042	Constr of culvert along Idon - Iri Road			4,617,549.57	5,000,000.00	5,000,000.00	382,450.43		
34001001/23020114/1700043	Constr of Drainage at kajuru town & Maraban kajuru				5,048,282.00	5,048,282.00	5,048,282.00	7,300,000.00	4,700,000.00
34001001/23030113/1700045	Rehabilitation of Box culvert along Rimau - Kallah road			1,179,626.12	4,000,000.00	4,000,000.00	2,820,373.88		
34001001/23020114/1700046	Laterite filling & grading of Buda Hausa to Buda Adara Road			14,500,000.00	15,000,000.00	15,000,000.00	500,000.00		
34001001/23020101/1700047	Laterite filling & grading of Buda Hausa to Buda Adara Road			18,258,000.00	19,000,000.00	19,000,000.00	742,000.00		
34001001/23020101/1700048	Laterite filling & grading of Iri to Maro Road			17,586,000.00	18,723,420.00	18,723,420.00	1,137,420.00		
34001001/23020114/1700049	Constr of Bridge along Kufana to Rimau Road				8,000,000.00	8,000,000.00	8,000,000.00		
Total			110,018,043.41	259,267,651.50	379,994,053.00	473,750,487.00	214,482,835.50	355,547,165.00	35,470,000.00
17001001 - EDUCATION AND SOCIAL DEVELOPMENT									

17001001/23010122/04000050	Purchase and Installation of Biometric Attendant Management			29,845,000.00	30,000,000.00	30,000,000.00	155,000.00		2,500,000.00
17001001/23020107/05000013	Constr/Provision of Public Schl Exam Hall @GSS Rimau							3,500,000.00	
17001001/23030106/05000036	Rehab/Repairs Pub Sch -1Blk of 2Classrms at LEA Asiliko Buda	2,398,794.84						3,000,000.00	
17001001/23030106/05000037	Rehab/Repairs-Pub Sch-1Blck of 2Classrm @LEA Idon Gida							3,000,000.00	
17001001/23030106/05000038	Rehabilitation of 2Block of 4 Classrooms at LEA Aduma	6,648,000.00						7,400,000.00	
17001001/23030106/05000039	Rehab/Repair Pub Sch - 2Blk of 2Classrms at LEA Gefe							7,000,000.00	
17001001/23030106/05000040	1Blck of 2Classrm at LEA Kikwari Tantatu							3,000,000.00	
17001001/23010124/05000041	Purchase of Teaching /Learning Aid Equipment							20,000,000.00	
17001001/23020107/05000043	1Blk of 2 classrm with an Office@UBE Pri Sch Ung. Rimi Kyemara	10,680,000.00						12,000,000.00	
17001001/23020107/05000044	1Block of 2Classroom with an Office at LEA II KALLAH							4,700,000.00	7,300,000.00
17001001/23020107/05000045	1Blck of2 Classrm with an Office @LEA U/Maisahuru Hayin KOGIK	8,956,000.00						12,000,000.00	
17001001/23020107/05000046	Const/Prov of Pub Sch - 1Block of 2Classroom GJDSS Gefe	11,600,000.00						13,000,000.00	
17001001/23020107/05000047	1Blck of 2 Classrm with an Office at LGEA Bakira II Maro	11,253,326.00	3,360,000.00	8,320,000.00	8,320,000.00	4,960,000.00	12,000,000.00		
17001001/23020107/05000048	1Blck of2 Classrm with an Office at UBA Pri Sch Ung Sha'awa M							12,000,000.00	
17001001/23020107/05000049	Exams Hall GSS Maro GSS U/Gamu	1,680,000.00		3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00		
17001001/23010113/17000050	Constr of 1 Block of 2 classrooms at LEA Kurmin Juwa			9,903,623.10	10,000,000.00	10,000,000.00	96,376.90	4,700,000.00	7,300,000.00
17001001/23020107/05000051	Construction of 1 Block of 2 classrooms with an office at UB	7,000,000.00	11,245,025.00	12,000,000.00	12,000,000.00	12,000,000.00	754,975.00	8,900,000.00	3,000,000.00
17001001/23020107/05000052	Construction of 1 Block of 2 Classrooms and office UBE Ibig	8,650,252.00	1,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00	11,000,000.00	4,800,000.00	7,300,000.00
17001001/23030106/05000053	Rehabilitation/Repairs of public school LEA Iburu		6,720,000.00	8,320,000.00	8,320,000.00	1,600,000.00	6,000,000.00		
17001001/23010113/05000054	Construction of 1 Block of 2 Classrooms and office LEA Kutu	7,895,000.00	7,680,000.00	8,320,000.00	8,320,000.00	640,000.00	12,000,000.00		
17001001/23020107/05000055	Construction of 1Block of 2Classrooms and Office GJDSS Ekuze	6,845,000.00	9,562,004.00	10,000,000.00	10,000,000.00	437,996.00			
17001001/23020107/05000056	Construction of 1Block of 2Classrooms with an office at JGSS		19,241,216.27	20,000,000.00	20,000,000.00	758,783.73			
17001001/23020107/05000057	Construction of 1Block of 2Classrooms with an office at JGSS			6,000,000.00	6,000,000.00	6,000,000.00			
17001001/23030106/05000058	Rehabilitation of 1 block of 2 classrooms at LEA Kikwari Tant		2,232,112.20	3,000,000.00	3,000,000.00	767,887.80	3,100,000.00	4,900,000.00	
17001001/23030106/05000059	Rehabilitation of 1 block of 2 classrooms at LEA Aduma		6,582,000.00	7,400,000.00	7,400,000.00	818,000.00			
17001001/23010113/05000060	Rehabilitation of 1 block of 2 classrooms at LEA Gefe		5,480,000.00	7,000,000.00	7,000,000.00	1,520,000.00			
17001001/23030106/05000061	Rehabilitation of ESD official quarters		6,426,000.00	7,005,344.00	7,005,344.00	579,344.00			
17001001/23010113/11000009	Purchase of Comput/Accessories to Dir Works Dir. Budget Dept							5,000,000.00	
Total			83,606,372.84	119,276,980.57	152,865,344.00	152,865,344.00	33,588,363.43	160,600,000.00	32,300,000.00

21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/23030105/0400001	Renov of 5no of Hlth Clinics @Iri ldu Libere and Akuze	156,356,215.00						
21001001/23020106/0400002	Completion/Constr. of New Clinics @ a) Kujeni b) Aduma etc						3,000,000.00	
21001001/23040104/0400036	Contribution to Primary Health Care Agency	6,914,648.00					10,000,000.00	
21001001/23020106/0400037	Constr of fence at PHC Clinic Kajuru		5,651,268.00	6,458,592.00	6,458,592.00	807,324.00		
21001001/23020118/0400038	Construction to PHC services		8,561,000.00	10,000,000.00	10,000,000.00	1,439,000.00	1,900,000.00	3,100,000.00
21001001/23020106/0400039	Fencing of PHC centers		9,582,000.00	10,000,000.00	10,000,000.00	418,000.00	1,900,000.00	3,100,000.00
21001001/23050101/0400040	Food and Nutrition programmes		4,512,838.82	6,000,000.00	6,000,000.00	1,487,161.18		
21001001/23010122/0400044	Purchase of Hospital Equipments for PHC Kujeni			5,654,410.00	5,654,410.00	5,654,410.00	5,900,000.00	5,900,000.00
21001001/23020118/0400045	Purchase of Hospital Equipments for PHC Ung Fada			5,654,410.00	5,654,410.00	5,654,410.00	10,000,000.00	10,000,000.00
21001001/23010122/0400046	Purchase of Hospital Equipments for PHC Ung Madaki			5,654,410.00	5,654,410.00	5,654,410.00	7,900,000.00	12,100,000.00
21001001/23050101/0400047	Refuse Evacuation and Waste management		9,654,000.00	10,000,000.00	10,000,000.00	346,000.00		
21001001/23030105/0400049	Renovation of PHC clinic Maraban Kajuru		9,190,737.97	10,276,769.00	10,276,769.00	1,086,031.03		
Total		163,270,863.00	47,151,844.79	69,698,591.00	69,698,591.00	22,546,746.21	40,600,000.00	34,200,000.00
KUFANA DEVELOPMENT AREA								

NEW DEVELOPMENT AREA								

Grand Total		436,822,117.34	591,233,399.08	830,984,329.00	980,494,781.00	389,261,381.92	664,287,165.00	122,020,000.00





REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

KAURA
LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE KADUNA STATE HOUSE OF ASSEMBLY



PROFILE OF ELECTED OFFICIALS

Hon. Dr. Bege A. Katuka	Chairman (Interim Mgt. Committee)
Hon. Sunday Adamu Tibishi	Council Secretary
Hon. Isa Datti	Sup. Councilor Administration and Finance
Hon. Jonah Samuel Boquiet	Sup. Councilor Works and Infrastructure
Hon. Cletus Goddy	Sup. Councilor Agric and Forestry

MANAGEMENT STAFF

Naomi Wyoms	Director Admin and Finance
Alh. Haruna Saleh Kargi	Local Government Treasurer
Hosea Bagayang	Director Works and Infrastructure
Felix Musa Yayock	Director Agric and Forestry
Deborah S. Danyaro	Director Education & Social Development



Hon. Dr. Bege Ayuba Katuka
Chairman (IMC)



Hon. Sunday Adamu Tibishi
Council Secretary



Mrs. Naomi Angwa Nyom
Dir. Admin and Finance



Haruna Saleh Kargi
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Kaura Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kaura 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 Kaura Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Kaura Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Kaura Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.


Hon. Dr. Bege A. Katuka
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Kaura Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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


Alh. Haruna Saleh Kargi
DDFS

RECORD KEEPING:

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



CASH FLOW STATEMENTS

RECEIPTS:

During the year, total receipts amounted to one billion, eight hundred and ninety-three million, seven hundred and eighteen thousand, two hundred and fifty-four naira, eighty-two kobo (N1,893,718,254.82) only. This is made up of the following:

Statutory Allocation	-	N1,421,796,347.30	75.08%
Value Added Tax	-	N395,416,185.60	20.88%
Independent Revenue	-	NIL	0.00%
Below the line receipts	-	N76,505,721.92	4.04%
Total	=	<u>N1,893,718,254.82</u>	100%

From the above presentation, statutory allocation and value added tax both from the federation account constitute 95.96% of the total receipts, while on the other hand, nothing was realized from independent revenue. This shows that there is over dependence on the federation account. This situation calls for urgent intervention measures because one cannot imagine that consultants were engaged to collect Local Government revenue but, still no kobo was accounted for.

The management and revenue consultants should be called to order. In fact there is need for a special investigation to unravel the cause of this dismal performance.

PAYMENTS:

Total payments during the year amounted to one billion, nine hundred and eighty-five million, nine hundred and eighty-one thousand, four hundred and seventy-one naira, ninety-two kobo (N1,985,981,471.92) only. This is broken as follows:

Recurrent Expenditure	-	N1,268,731,229.45	63.88%
Capital Expenditure	-	N717,250,242.47	36.12%
Total	=	<u>N1,985,981,471.92</u>	100%

From the above presentation, recurrent expenditure took 63.88% share of total expenditure leaving 36.12% for capital expenditure. This is a welcome development and the management can improve on this. This is highly commendable and should be sustained.

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS



As at 31st December, 2019, the Local Government had a nil cash balance while the bank account had the sum of nine hundred and seventy-four thousand, six hundred and sixty-six naira, four kobo (N974,666.04) only.

The balances are in the following accounts:

1 st Bank Main Account No. 2032887541	-	N351,169.28
1 st Bank Project Account No. 2001765621	-	N5,047.12
Unity Bank Rev. Account No. 0025765205	-	N88,157.30
Sterling Bank WASH Account No. 0067315133	-	N530,292.34

These balances have been verified and certified by me.

INVESTMENTS

The total book value of the Local Government's investments stood at N9,710,000.00. Companies such as Ikara food processing company, Jema'a Bakery, Kachia Ginger Company, Kada Mortgage, and First Inland Bank Plc, have gone moribund. On the other hand, despite the presence of vibrant companies such as Unity Bank Plc, and First City Monument Bank (FCMB) nothing was realized as investment income. This could be that either the shares have been sold illegally or that dividends accruing from these investments are being diverted to private pockets. To unravel the mystery surrounding the poor performance of these investments, the Deputy Director of Finance and Supply should make available the share certificates for inspection.

ADVANCES

All advances have been retired.

DEPOSITS

All third party deposits have been remitted appropriately.

KAURA LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance	1,891,503.61	93,237,883.14	135,648,883.00	504,208,963.00	410,971,079.86		
RECEIPTS							
Statutory Allocation	2,156,226,904.39	1,817,212,532.90	2,094,814,205.00	2,094,814,205.00	277,601,672.10		
Internally Generated Revenue	1,286,514.61		9,691,707.00	9,691,707.00	9,691,707.00		
Transfer from CRF	190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53		
BTL Receipts	137,795,919.95	76,505,721.92			76,505,721.92		
Total Current Year Receipts	2,485,460,795.00	2,610,968,497.29	2,927,366,895.00	2,927,366,895.00	316,398,397.71		
Total Funds Available	2,487,352,298.61	2,704,206,380.43	3,063,015,778.00	3,431,575,858.00	727,369,477.57		
Expenditure: Economic Classification							
Employees Compensation	1,603,181,228.28	900,439,694.29	904,489,608.00	991,286,653.00	90,846,958.71	813,611,883.00	1,451,564,602.00
Social Benefits	32,000,000.00	88,448,960.00	93,148,960.00	166,692,729.00	78,243,769.00	96,648,960.00	46,200,000.00
Overhead Costs	244,834,316.07	199,138,373.09	279,006,361.00	279,006,361.00	79,867,987.91	212,810,362.00	178,514,362.00
Service Wide Vote		4,198,480.15	5,000,000.00	5,000,000.00	801,519.85	5,000,000.00	8,000,000.00
BTL Payments	133,795,959.02	76,505,721.92			76,505,721.92		
Transfer to Capital Development Fund	190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53		
Total Recurrent Expenditure	2,203,962,959.42	1,985,981,471.92	2,104,505,912.00	2,264,846,726.00	278,865,254.08	1,128,071,205.00	1,684,278,964.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	711,108.72	27,251,971.20	40,550,019.00	65,550,019.00	38,298,047.80	40,550,019.00	13,550,019.00
03 Poverty Alleviation						35,699,600.00	
04 Improvement to Human Health	3,753,308.51	76,858,421.22	108,938,390.00	108,938,390.00	32,079,968.78	108,938,390.00	64,938,390.00
05 Enhancing Skills and Knowledge	5,847,894.40	130,943,851.64	165,699,600.00	165,699,600.00	34,755,748.36	54,500,000.00	51,699,600.00
06 - Housing and Urban Development		53,371,932.06	65,689,570.00	115,689,570.00	62,317,637.94	80,689,520.00	20,689,570.00
10 Water Resources and Rural Development	7,447,670.42	56,786,655.17	64,000,000.00	94,000,000.00	37,213,344.83	64,000,000.00	44,000,000.00
11 Information Communication & Technology			16,199,950.00	16,199,950.00	16,199,950.00	14,499,950.00	5,199,950.00
12 Growing the Private Sector	12,630,872.15	19,542,686.70	23,100,979.00	28,100,979.00	8,558,292.30	23,100,979.00	23,100,979.00
13 Reform of Government and Governance	24,200,000.00	79,996,422.62	141,529,930.00	215,073,699.00	135,077,276.38	66,000,000.00	68,837,430.00
14 Power	89,755,961.00	116,227,481.40	121,786,468.00	121,786,468.00	5,558,986.60	53,649,980.00	101,786,468.00
17 Road	45,804,640.85	156,270,820.46	211,014,960.00	235,690,457.00	79,419,636.54	211,014,960.00	199,678,925.00
Total Capital Expenditure by Program	190,151,456.05	717,250,242.47	958,509,866.00	1,166,729,132.00	449,478,889.53	752,643,398.00	593,481,331.00
Total Expenditure (Budget Size)	2,394,114,415.47	2,703,231,714.39	3,063,015,778.00	3,431,575,858.00	728,344,143.61	1,880,714,603.00	2,277,760,295.00
Budget Surplus/(Deficit)	93,237,883.14	974,666.04			974,666.04	1,880,714,603.00	2,277,760,295.00
Financing of Deficit by Borrowing							
Closing Balance	93,237,883.14	974,666.04			974,666.04	1,880,714,603.00	2,277,760,295.00

KAURA LOCAL GOVERNMENT
CASH FLOW STATEMENT



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		1,421,796,347.30	1,715,714,436.76
Value Added Tax		395,416,185.60	440,512,467.63
Independent Revenue	1		1,286,514.61
BTL Receipts	2	76,505,721.92	137,795,919.95
Total Receipts		1,893,718,254.82	2,295,309,338.95
Payments :			
Compensation of Employees	3	900,439,694.29	1,603,181,228.28
Social Benefits	4	88,448,960.00	32,000,000.00
Overhead Cost	5	199,138,373.09	244,834,316.07
Public Debt Charges - Settlement of Liabilities		4,198,480.15	
Below-The-Line Payments	6	76,505,721.92	133,795,959.02
Total Payments		1,268,731,229.45	2,013,811,503.37
Net Cash Flow from Operating Activities		624,987,025.37	281,497,835.58
Cash Flow from Investing Activities :			
Economic Empowerment Through Agriculture		27,251,971.20	711,108.72
Improvement to Human Health		76,858,421.22	3,753,308.51
Enhancing Skills and Knowledge		130,943,851.64	5,847,894.40
Housing and Urban Development		53,371,932.06	
Water Resources and Rural Development		56,786,655.17	7,447,670.42
Growing the Private Sector		19,542,686.70	12,630,872.15
Reform of Government and Governance		79,996,422.62	24,200,000.00
Power		116,227,481.40	89,755,961.00
Road		156,270,820.46	45,804,640.85
Net Cash Flow from Investing Activities	7	717,250,242.47	190,151,456.05
Cash Flow from Financing Activities			
Net Surplus/(Deficit) for the Year		92,263,217.10	91,346,379.53
Opening Balance		93,237,883.14	1,891,503.61
Closing Balance	8	974,666.04	93,237,883.14
Note 1 - Independent Revenue			

Miscellaneous Revenue			1,286,514.61
Total			1,286,514.61
Note 2 - BTL Receipts			

PAYE Taxes due to State Board of Internal Revenue		20,858,908.16	11,114,350.15
Union Deductions			739,206.95
Deposits			1,316,541.30
Loans deduction for Salary Other Deduction for payroll			55,106,541.30
Sigma Pension Deduction		28,500,820.67	15,943,206.33
Commodity Loan Deduction			3,515,099.03
NULGE Local Gov't Deductions		4,031,334.80	4,585,131.74
NANM Deductions			139,652.17



Party Contribution		1,200,000.00		
Sharp Sharp Loan				3,613,479.18
Personnel Advances Deduction				7,789,767.00
Mosque Contribution		947,393.16		
Refund of Unclaimed Salary		20,967,265.13		
NUT Deduction				6,510,444.80
NUT Endwell				27,270,000.00
A.O.P. SHAWN				152,500.00
Total		76,505,721.92		137,795,919.95
Note 3 - Compensation of Employees				

Contribution for Primary Teachers Salaries		640,695,478.87		1,093,902,659.53
Local Government Staff	3A	259,744,215.42		509,278,568.75
Total		900,439,694.29		1,603,181,228.28
Note 3A - Local Government Staff				

Kaura Local Govt		259,744,215.42		509,278,568.75
Total		259,744,215.42		509,278,568.75
Note 4 - Social Benefits				

Contribution to Pension Fund		88,448,960.00		32,000,000.00
Total		88,448,960.00		32,000,000.00
Note 5 - Overhead Costs				

Transport and Travelling		19,661,240.93		35,507,424.72
Utilities		1,175,000.00		916,290.00
Material and Supplies		3,576,800.00		24,084,421.69
Maintenance Services		1,150,000.00		9,757,235.01
Training		10,645,000.00		17,995,160.39
Other Services		74,705,758.46		20,820,000.00
Consulting & Professional Services		3,922,000.00		31,996,114.80
Fuel and Lubricants		479,000.00		16,621,045.64
Financial Charges		249,649.00		508,098.42
Miscellaneous Expenses		83,573,924.70		86,628,525.40
Total		199,138,373.09		244,834,316.07
Note 6 - Below the Line Payments				

PAYE Deductions Remittances to BIR		20,858,908.16		11,114,350.15
Union Deductions				739,206.95
Deposits				1,316,580.37
Loans Deductions for Salary & Other Deduction for Payroll				55,106,541.30
SIGMA Pension		28,500,820.67		15,943,206.33
Commodity Loan Deduction				3,515,099.03
NULGE Deductions		4,031,334.80		4,585,131.74
NANM Deductions				139,652.17

Party Contribution		1,200,000.00		
Sharp Sharp Loan				3,613,479.18
Personnel Advances Deduction				3,789,767.00
Mosque Contribution		947,393.16		
Refund of Unclaimed Salary		20,967,265.13		
NUT Deduction				6,510,444.80
NUT Endwell				27,270,000.00
A.O.P. Shawn				152,500.00
Total		76,505,721.92		133,795,959.02
Note 7 - Net Cash From Investing Activities by Location				

Kpak Ward		603,323,958.85		90,083,183.42
Zankan Ward		33,254,888.00		5,847,894.40
Malagum Ward		1,275,750.00		90,467,069.72
Malagum Ward		79,395,645.62		3,753,308.51
Total		717,250,242.47		190,151,456.05
Note 8 - Closing Balance				

First Bank Main		351,169.28		84,092,848.68
Sterling Bank wash Account		530,292.34		
Unity Bank Rev Rec		88,157.30		
First Bank Project Account		5,047.12		9,145,034.46
Total		974,666.04		93,237,883.14
Sub Total: Cash and Bank		974,666.04		93,237,883.14
Total Consolidated Cash & Bank Balances		974,666.04		93,237,883.14



KAURA LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	974,666.04	93,237,883.14
Sub Total		974,666.04	93,237,883.14
Investments and Other Assets			

Investments	9	9,710,000.00	9,710,000.00
Sub Total		9,710,000.00	9,710,000.00
Total Assets		10,684,666.04	102,947,883.14
Public Funds:			

Consolidated Revenue Fund	11	974,666.04	93,237,883.14
Capital Development Fund	12		
Other Funds		9,710,000.00	9,710,000.00
Sub - Total: Public Funds		10,684,666.04	102,947,883.14
LIABILITIES:			

Public Funds + Liabilities		10,684,666.04	102,947,883.14
Note 8 - Treasuries and Banks			

First Bank Main		351,169.28	84,092,848.68
Sterling Bank wash Account		530,292.34	
Unity Bank Rev Rec		88,157.30	
First Bank Project Account		5,047.12	9,145,034.46
Total		974,666.04	93,237,883.14
Note 9 - Investments			

Jema'a Bakery		150,000.00	150,000.00
Ikara Food Processing Company		260,000.00	260,000.00
Kachia Ginger Company		200,000.00	200,000.00
Kada Mortgage		100,000.00	100,000.00
Unity Bank Plc		2,000,000.00	2,000,000.00
First City Monument Bank		500,000.00	500,000.00
First Inland Bank Plc		6,500,000.00	6,500,000.00
Total		9,710,000.00	9,710,000.00

Note 10 - Advances				

Note 11 - Consolidated Revenue Fund				

Opening Balance		93,237,883.14		1,891,503.61
Add/(Less) Net Recurrent Surplus/(Deficit)		92,263,217.10		91,346,379.53
Closing Balance		974,666.04		93,237,883.14
Note 12 - Capital Development Fund				



KAURA LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		1,891,503.61	93,237,883.14		160,340,814.00	67,102,930.86		
Add: Recurrent Receipts:								
Statutory Allocation		1,640,886,729.91	1,357,164,251.23	1,603,348,876.00	1,603,348,876.00	246,184,624.77		
Share of VAT		440,512,467.63	395,416,185.60	422,816,708.00	422,816,708.00	27,400,522.40		
Excess Crude		11,828,317.08	2,675,027.85			2,675,027.85		
Budget Augmentation		5,920,635.97						
NNPC Refunds			2,365,663.42	68,648,621.00	68,648,621.00	66,282,957.58		
Special Reversed		39,384,335.03						
Paris Club Refund			9,928,408.89			9,928,408.89		
Exchange Rate Difference		17,694,418.77	2,058,182.06			2,058,182.06		
Share of Forex Equalization			30,815,572.28			30,815,572.28		
Excess Bank Charges Recovered			3,778,092.79			3,778,092.79		
Share of Good and Value Consideration			13,011,148.78			13,011,148.78		
Sub Total: Statutory Allocation		2,156,226,904.39	1,817,212,532.90	2,094,814,205.00	2,094,814,205.00	277,601,672.10		
Direct Taxes	15			4,733,981.00	4,733,981.00	4,733,981.00		
Licenses	16			1,255,036.00	1,255,036.00	1,255,036.00		
Rates	17			1,584,782.00	1,584,782.00	1,584,782.00		
Fees	18			1,208,988.00	1,208,988.00	1,208,988.00		
Sales	20			908,920.00	908,920.00	908,920.00		
Miscellaneous	27	1,286,514.61						
Sub-Total: Independent Revenue		1,286,514.61		9,691,707.00	9,691,707.00	9,691,707.00		
Below The Line Receipts	29	137,795,919.95	76,505,721.92			76,505,721.92		
Total Recurrent Receipts		2,295,309,338.95	1,893,718,254.82	2,104,505,912.00	2,104,505,912.00	210,787,657.18		
Total Funds Available		2,297,200,842.56	1,966,956,137.96	2,104,505,912.00	2,264,846,726.00	277,890,588.04		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	1,603,181,228.28	900,439,694.29	904,489,608.00	991,286,653.00	90,846,958.71	813,611,883.00	1,451,564,602.00
Social Benefits		32,000,000.00	88,448,960.00	93,148,960.00	166,692,729.00	78,243,769.00	96,648,960.00	46,200,000.00
Overhead Cost	31	244,834,316.07	199,138,373.09	279,006,361.00	279,006,361.00	79,867,987.91	212,810,362.00	178,514,362.00
Public Debt Charges - Settlement of Liabilities			4,198,480.15	5,000,000.00	5,000,000.00	801,519.85	5,000,000.00	8,000,000.00
BTL Payments	32	133,795,959.02	76,505,721.92			76,505,721.92		
Total Recurrent Payments		2,013,811,503.37	1,268,731,229.45	1,281,644,929.00	1,441,985,743.00	173,254,513.55	1,128,071,205.00	1,684,278,964.00
Net Recurrent Funds before Transfers		283,389,339.19	718,224,908.51	822,860,983.00	822,860,983.00	104,636,074.49	1,128,071,205.00	1,684,278,964.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53		
Total Appropriations/Transfers		190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53		
Closing Balance		93,237,883.14	974,666.04			974,666.04	1,128,071,205.00	1,684,278,964.00
Note 16 - Licenses								

Radio/Television Station License				45,991.00	45,991.00	45,991.00		
Bicycle/License				30,000.00	30,000.00	30,000.00		
Liquor License				1,057,115.00	1,057,115.00	1,057,115.00		



Advertising Rate License				41,930.00	41,930.00	41,930.00		
Slaughter Slab Fees				80,000.00	80,000.00	80,000.00		
Total				1,255,036.00	1,255,036.00	1,255,036.00		
Note 17 - Rates								

Shops and Kiosk Rates				1,284,782.00	1,284,782.00	1,284,782.00		
Land use Charges (Private and Commercial Property)				300,000.00	300,000.00	300,000.00		
Total				1,584,782.00	1,584,782.00	1,584,782.00		
Note 18 - Fees								

Naming Of Street Registration Fees				38,254.00	38,254.00	38,254.00		
Customary Right of Occupancy Fees				70,000.00	70,000.00	70,000.00		
Birth/Death Registration Fees				30,047.00	30,047.00	30,047.00		
Business/Trade Operating Fees				8,190.00	8,190.00	8,190.00		
Domestic Animal Fee				20,000.00	20,000.00	20,000.00		
Public Convenience Sewage and Refuse Disposal Fees				42,497.00	42,497.00	42,497.00		
Other Levies and Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Total				1,208,988.00	1,208,988.00	1,208,988.00		
Note 19 - Fines								

Note 20 - Sales								

Fee Structure for Masts				200,000.00	200,000.00	200,000.00		
Federal Government Grant In Lieu Of Tenement Rate				708,920.00	708,920.00	708,920.00		
Total				908,920.00	908,920.00	908,920.00		
Note 21 - Earnings								

Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 24 - Repayment								

Note 25 - Investment Income								

Note 26 - Interest								

Note 27 - Miscellaneous								

Note 29 - BTL Receipts								

PAYE Taxes due to State Board of Internal Revenue		11,114,350.15	20,858,908.16			20,858,908.16		
Union Deductions		739,206.95						
Deposits		1,316,541.30						
Loans deduction for Salary Other Deduction for payroll		55,106,541.30						



Sigma Pension Deduction	15,943,206.33	28,500,820.67			28,500,820.67		
Commodity Loan Deduction	3,515,099.03						
NULGE Local Gov't Deductions	4,585,131.74	4,031,334.80			4,031,334.80		
NANM Deductions	139,652.17						
Party Contribution		1,200,000.00			1,200,000.00		
Sharp Sharp Loan	3,613,479.18						
Personnel Advances Deduction	7,789,767.00						
Mosque Contribution		947,393.16			947,393.16		
Refund of Unclaimed Salary		20,967,265.13			20,967,265.13		
NUT Deduction	6,510,444.80						
NUT Endwell	27,270,000.00						
A.O.P. Shawn	152,500.00						
Total	137,795,919.95	76,505,721.92			76,505,721.92		
Note 30 - Salaries Wages & Allowances							

Department of Admin & Finance	368,346,303.62	164,566,358.42	167,836,902.00	242,154,570.00	77,588,211.58	150,206,414.00	229,547,572.00
Department of Primary Health Care	140,932,265.13	95,177,857.00	95,177,857.00	95,177,857.00		62,422,703.00	68,821,030.00
Contribution to Primary Education	1,093,902,659.53	640,695,478.87	641,474,849.00	653,954,226.00	13,258,747.13	600,982,766.00	1,153,196,000.00
Total	1,603,181,228.28	900,439,694.29	904,489,608.00	991,286,653.00	90,846,958.71	813,611,883.00	1,451,564,602.00
Note 31 - Overhead Cost							

Department of Admin & Finance	170,380,225.77	158,887,824.21	217,413,525.00	217,413,525.00	58,525,700.79	148,273,526.00	112,781,526.00
Department of Agriculture & Forestry	3,671,000.00	470,000.00	8,000,000.00	8,000,000.00	7,530,000.00	1,500,000.00	1,500,000.00
Department of Works & Infrastructure	21,577,298.65	2,064,000.00	6,527,716.00	6,527,716.00	4,463,716.00	3,601,636.00	3,601,636.00
Department of Education & Social Dev.	39,214,376.85	22,881,600.00	28,965,120.00	28,965,120.00	6,083,520.00	35,002,080.00	33,198,080.00
Department of Primary Health Care	9,991,414.80	14,834,948.88	18,100,000.00	18,100,000.00	3,265,051.12	24,433,120.00	27,433,120.00
Total	244,834,316.07	199,138,373.09	279,006,361.00	279,006,361.00	79,867,987.91	212,810,362.00	178,514,362.00
32 - BTL Payments							

PAYE Deductions Remittances to BIR	11,114,350.15	20,858,908.16			20,858,908.16		
Union Deductions	739,206.95						
Deposits	1,316,580.37						
Loans Deductions for Salary & Other Deduction for Payroll	55,106,541.30						
SIGMA Pension	15,943,206.33	28,500,820.67			28,500,820.67		
Commodity Loan Deduction	3,515,099.03						
NULGE Deductions	4,585,131.74	4,031,334.80			4,031,334.80		
NANM Deductions	139,652.17						
Party Contribution		1,200,000.00			1,200,000.00		
Sharp Sharp Loan	3,613,479.18						
Personnel Advances Deduction	3,789,767.00						
Mosque Contribution		947,393.16			947,393.16		
Refund of Unclaimed Salary		20,967,265.13			20,967,265.13		
NUT Deduction	6,510,444.80						
NUT Endwell	27,270,000.00						
A.O.P. Shawn	152,500.00						
Total	133,795,959.02	76,505,721.92			76,505,721.92		

KAURA LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				135,648,883.00	343,868,149.00	343,868,149.00		
Add: Revenue								
Transfer from Consolidated Revenue		190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53		
Sub Total: Capital Receipts		190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53		
Total Capital Revenue Available		190,151,456.05	717,250,242.47	958,509,866.00	1,166,729,132.00	449,478,889.53		
Less: Capital Expenditure								
General Public Services	37	36,830,872.15	65,518,014.38	111,270,569.00	209,814,338.00	144,296,323.62	96,290,569.00	75,270,569.00
Economic Affairs	38	143,719,380.99	501,446,212.87	623,601,357.00	733,276,854.00	231,830,641.13	467,714,889.00	432,572,822.00
Health	41	3,753,308.51	58,922,830.22	86,438,390.00	86,438,390.00	27,515,559.78	86,438,390.00	48,438,390.00
Education	43	5,847,894.40	91,363,185.00	137,199,550.00	137,199,550.00	45,836,365.00	102,199,550.00	37,199,550.00
Total Capital Expenditure		190,151,456.05	717,250,242.47	958,509,866.00	1,166,729,132.00	449,478,889.53	752,643,398.00	593,481,331.00
Closing Balance							752,643,398.00	593,481,331.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs		12,630,872.15	65,518,014.38	91,270,569.00	184,814,338.00	119,296,323.62	76,290,569.00	55,270,569.00
70112 - Financial and Fiscal Affairs		24,200,000.00		20,000,000.00	25,000,000.00	25,000,000.00	20,000,000.00	20,000,000.00
Total		36,830,872.15	65,518,014.38	111,270,569.00	209,814,338.00	144,296,323.62	96,290,569.00	75,270,569.00
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs		143,008,272.27	141,523,725.67	208,449,910.00	293,125,407.00	151,601,681.33	208,449,910.00	78,449,910.00
70421 - Agriculture		711,108.72	27,251,971.20	40,550,019.00	65,550,019.00	38,298,047.80	40,550,019.00	13,550,019.00
70435 - Electricity			95,754,666.00	100,386,468.00	100,386,468.00	4,631,802.00		100,386,468.00
70443 - Construction			223,331,850.00	259,214,960.00	259,214,960.00	35,883,110.00	218,714,960.00	225,186,425.00
70481 - R&D General Economic Commercial & Labour Affrs			13,584,000.00	15,000,000.00	15,000,000.00	1,416,000.00		15,000,000.00
Total		143,719,380.99	501,446,212.87	623,601,357.00	733,276,854.00	231,830,641.13	467,714,889.00	432,572,822.00
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

Note 41 - Health								

70750 - R & D Health		3,753,308.51	58,922,830.22	86,438,390.00	86,438,390.00	27,515,559.78	86,438,390.00	48,438,390.00
Total		3,753,308.51	58,922,830.22	86,438,390.00	86,438,390.00	27,515,559.78	86,438,390.00	48,438,390.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		5,847,894.40	33,254,888.00	34,500,000.00	34,500,000.00	1,245,112.00	34,500,000.00	14,500,000.00
70950 - Education not Definable by Level			58,108,297.00	102,699,550.00	102,699,550.00	44,591,253.00	67,699,550.00	22,699,550.00
Total		5,847,894.40	91,363,185.00	137,199,550.00	137,199,550.00	45,836,365.00	102,199,550.00	37,199,550.00
Note 44 - Social Protection								



KAURA LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								

25001001/11010001	Statutory Allocation	1,640,886,729.91	1,357,164,251.23	1,603,348,876.00	1,603,348,876.00	246,184,624.77		
25001001/11010002	Share of VAT	440,512,467.63	395,416,185.60	422,816,708.00	422,816,708.00	27,400,522.40		
25001001/11010003	Excess Crude	11,828,317.08	2,675,027.85			2,675,027.85		
25001001/11010005	Budget Augmentation	5,920,635.97						
25001001/11010006	NNPC Refunds		2,365,663.42	68,648,621.00	68,648,621.00	66,282,957.58		
25001001/11010007	Special Reversed	39,384,335.03						
25001001/11010009	Paris Club Refund		9,928,408.89			9,928,408.89		
25001001/11010013	Exchange Rate Difference	17,694,418.77	2,058,182.06			2,058,182.06		
25001001/11000019	Share of Forex Equalization		30,815,572.28			30,815,572.28		
25001001/11000020	Excess Bank Charges Recovered		3,778,092.79			3,778,092.79		
25001001/11000021	Share of Good and Value Consideration		13,011,148.78			13,011,148.78		
Total		2,156,226,904.39	1,817,212,532.90	2,094,814,205.00	2,094,814,205.00	277,601,672.10		
TAXES								
25001001 - Department of Admin & Finance								

LICENSES								
25001001 - Department of Admin & Finance								

25001001/12020005	Radio/Television Station License			45,991.00	45,991.00	45,991.00		
25001001/12020012	Bicycle/License			30,000.00	30,000.00	30,000.00		
25001001/12020031	Liquor License			1,057,115.00	1,057,115.00	1,057,115.00		
25001001/12020070	Advertising Rate License			41,930.00	41,930.00	41,930.00		
25001001/12040099	Slaughter Slab Fees			80,000.00	80,000.00	80,000.00		
Total				1,255,036.00	1,255,036.00	1,255,036.00		
RATES								
25001001 - Department of Admin & Finance								

25001001/12030006	Shops and Kiosk Rates			1,284,782.00	1,284,782.00	1,284,782.00		
25001001/12030007	Land use Charges (Private and Commercial Property)			300,000.00	300,000.00	300,000.00		
Total				1,584,782.00	1,584,782.00	1,584,782.00		
FEES								
25001001 - Department of Admin & Finance								

25001001/12040006	Naming Of Street Registration Fees			38,254.00	38,254.00	38,254.00		
25001001/12040031	Customary Right of Occupancy Fees			70,000.00	70,000.00	70,000.00		
25001001/12040043	Birth/Death Registration Fees			30,047.00	30,047.00	30,047.00		



25001001/12040054	Business/Trade Operating Fees				8,190.00	8,190.00	8,190.00		
25001001/12040098	Domestic Animal Fee				20,000.00	20,000.00	20,000.00		
25001001/12040101	Public Convenience Sewage and Refuse Disposal Fees				42,497.00	42,497.00	42,497.00		
25001001/12040104	Other Levies and Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Total					1,208,988.00	1,208,988.00	1,208,988.00		
FINES									
25001001 - Department of Admin & Finance									

SALES									
25001001 - Department of Admin & Finance									

25001001/12040102	Fee Structure for Masts				200,000.00	200,000.00	200,000.00		
25001001/12070013	Federal Government Grant In Lieu Of Tenement Rate				708,920.00	708,920.00	708,920.00		
BELOW THE LINE RECEIPTS					908,920.00	908,920.00	908,920.00		
EARNINGS									
25001001 - Department of Admin & Finance									

RENT ON GOVERNMENT PROPERTIES									
25001001 - Department of Admin & Finance									

RENT ON LAND AND OTHER PROPERTIES									
25001001 - Department of Admin & Finance									

REPAYMENTS									
25001001 - Department of Admin & Finance									

INVESTMENT INCOME									
25001001 - Department of Admin & Finance									

INTEREST EARNED									
25001001 - Department of Admin & Finance									

MISCELLANEOUS									
25001001 - Department of Admin & Finance									

BELOW THE LINE RECEIPTS									
25001001 - Department of Admin & Finance									

25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	11,114,350.15	20,858,908.16				20,858,908.16		
25001001/12150004	Union Deductions	739,206.95							
25001001/12150005	Deposits	1,316,541.30							
25001001/12150006	Loans deduction for Salary Other Deduction for payroll	55,106,541.30							
25001001/12150009	Sigma Pension Deduction	15,943,206.33	28,500,820.67				28,500,820.67		

25001001/12150000	Commodity Loan Deduction		3,515,099.03					
25001001/12150000	NULGE Local Gov't Deductions		4,585,131.74	4,031,334.80			4,031,334.80	
25001001/12150000	NANM Deductions		139,652.17					
25001001/12150000	Party Contribution			1,200,000.00			1,200,000.00	
25001001/12150020	Sharp Sharp Loan		3,613,479.18					
25001001/12150021	Personnel Advances Deduction		7,789,767.00					
25001001/12150029	Mosque Contribution			947,393.16			947,393.16	
25001001/12150030	Refund of Unclaimed Salary			20,967,265.13			20,967,265.13	
25001001/12150032	NUT Deduction		6,510,444.80					
25001001/12150034	NUT Endwell		27,270,000.00					
25001001/12150039	A.O.P. Shawn		152,500.00					
Total			137,795,919.95	76,505,721.92			76,505,721.92	



KAURA LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/21010101 Basic Salary		368,346,303.62	164,566,358.42	167,836,902.00	242,154,570.00	77,588,211.58	150,206,414.00	229,547,572.00
Sub Total - Personnel Cost		368,346,303.62	164,566,358.42	167,836,902.00	242,154,570.00	77,588,211.58	150,206,414.00	229,547,572.00
25001001/22020101 Local Travel and Transport - Training		24,922,767.97	13,282,209.00	41,798,766.00	41,798,766.00	28,516,557.00	10,500,000.00	10,500,000.00
25001001/22020102 Local Travel and Transport - Others		9,585,656.75	5,382,031.93	9,021,280.00	9,021,280.00	3,639,248.07	5,521,280.00	2,521,280.00
25001001/22020103 International Transport and Travels - Training		999,000.00	997,000.00	3,000,000.00	3,000,000.00	2,003,000.00	1,000,000.00	1,000,000.00
25001001/22020301 Office Stationeries/Computer Consumables		1,438,052.17	437,000.00	1,000,000.00	1,000,000.00	563,000.00	1,000,000.00	1,000,000.00
25001001/22020305 Printing of Non Security Documents		3,709,978.25	1,265,000.00	2,000,000.00	2,000,000.00	735,000.00	3,000,000.00	1,000,000.00
25001001/22020306 Printing of Security Documents		660,000.00	1,274,800.00	1,500,000.00	1,500,000.00	225,200.00	1,500,000.00	500,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs		5,717,272.00	740,000.00	1,000,000.00	1,000,000.00	260,000.00	1,000,000.00	1,000,000.00
25001001/22020501 Local Training		4,718,308.73						
25001001/22020503 Contribution to Training Fund		10,520,873.90	7,980,000.00	11,000,000.00	11,000,000.00	3,020,000.00	1,000,000.00	1,000,000.00
25001001/22020601 Security Services		19,574,000.00						
25001001/22020604 Security Vote (Including Operations)			9,970,000.00	10,000,000.00	10,000,000.00	30,000.00	12,000,000.00	10,008,000.00
25001001/22020605 Cleaning & Fumigation Services		26,000.00						
25001001/22000606 Physical Security			64,715,758.46	71,640,000.00	71,640,000.00	6,924,241.54	18,000,000.00	36,000,000.00
25001001/22020701 Financial Consulting		23,977,700.00	2,700,000.00	3,995,160.00	3,995,160.00	1,295,160.00	835,160.00	835,160.00
25001001/22020711 Consulting and Professional Services							2,000,000.00	2,000,000.00
25001001/22020713 5% Incentives for Revenue Officers			360,000.00	435,086.00	435,086.00	75,086.00		
25001001/22020901 Bank Charges (Other Than interest)		206,118.42	249,649.00	500,000.00	500,000.00	250,351.00	500,000.00	500,000.00
25001001/22020902 Insurance Premium				2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	500,000.00
25001001/22020904 Other CRF Bank Charges		301,980.00						
25001001/22021001 Refreshment & Meals		19,946,496.00	478,000.00	500,000.00	500,000.00	22,000.00	5,000,000.00	5,000,000.00
25001001/22021002 Honorarium & Sitting Allowance		5,437,956.51	254,776.30	340,000.00	340,000.00	85,223.70	1,500,000.00	1,500,000.00
25001001/22021007 Welfare Packages		1,660,869.56					435,086.00	435,086.00
25001001/22021008 Subscription To Professional Bodies							3,000,000.00	3,000,000.00
25001001/22021014 Annual Budget Expenses and Administration		6,081,060.35	2,445,000.00	4,482,000.00	4,482,000.00	2,037,000.00	2,482,000.00	2,482,000.00
25001001/22021018 Gender/Women Empowerment			6,560,350.69	7,000,000.00	7,000,000.00	439,649.31		
25001001/22021034 Benefit to Elected /Appointed Officials		30,896,135.16	8,669,548.83	8,701,233.00	8,701,233.00	31,684.17	40,000,000.00	5,000,000.00
25001001/22021035 Local Government Election			22,185,000.00	25,000,000.00	25,000,000.00	2,815,000.00	25,000,000.00	25,000,000.00
25001001/22021067 Poverty Alleviation				1,500,000.00	1,500,000.00	1,500,000.00		



25001001/22021068	Project Monitoring			700,000.00	1,000,000.00	1,000,000.00	300,000.00	1,000,000.00	1,000,000.00
25001001/22021071	Contribution to Traditional Councils (Emirates & Chiefdoms)			8,241,700.00	10,000,000.00	10,000,000.00	1,758,300.00		
25001001/22040109	Grant to Communities/NGO's							10,000,000.00	1,000,000.00
Sub Total Overhead Cost			170,380,225.77	158,887,824.21	217,413,525.00	217,413,525.00	58,525,700.79	148,273,526.00	112,781,526.00
Total Recurrent Expenditure			538,726,529.39	323,454,182.63	385,250,427.00	459,568,095.00	136,113,912.37	298,479,940.00	342,329,098.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY									

15001001/22020307	Drugs & Medical Supplies		2,451,000.00		500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
15001001/22020605	Cleaning & Fumigation Services		1,220,000.00	20,000.00	7,000,000.00	7,000,000.00	6,980,000.00	500,000.00	500,000.00
15001001/22020705	Architectural Services			450,000.00	500,000.00	500,000.00	50,000.00	500,000.00	500,000.00
Sub Total Overhead Cost			3,671,000.00	470,000.00	8,000,000.00	8,000,000.00	7,530,000.00	1,500,000.00	1,500,000.00
Total Recurrent Expenditure			3,671,000.00	470,000.00	8,000,000.00	8,000,000.00	7,530,000.00	1,500,000.00	1,500,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE									

34001001/22020201	Electricity Charges		480,000.00	825,000.00	1,000,000.00	1,000,000.00	175,000.00	1,000,000.00	1,000,000.00
34001001/22020205	Settlement of Water Bill for PSP		436,290.00	350,000.00	500,000.00	500,000.00	150,000.00	500,000.00	500,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		2,103,963.01		3,446,120.00	3,446,120.00	3,446,120.00	520,040.00	520,040.00
34001001/22020405	Maintenance of Plants & Generators		1,486,000.00	410,000.00	500,000.00	500,000.00	90,000.00	500,000.00	500,000.00
34001001/22020413	Minor Road Maintenance		450,000.00					500,000.00	500,000.00
34001001/22020801	Motor Vehicle Fuel Cost		495,000.00	479,000.00	1,081,596.00	1,081,596.00	602,596.00	581,596.00	581,596.00
34001001/22020802	Other Transport Equipment Fuel Cost		16,126,045.64						
Sub Total Overhead Cost			21,577,298.65	2,064,000.00	6,527,716.00	6,527,716.00	4,463,716.00	3,601,636.00	3,601,636.00
Total Recurrent Expenditure			21,577,298.65	2,064,000.00	6,527,716.00	6,527,716.00	4,463,716.00	3,601,636.00	3,601,636.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT									

17001001/22020308	Field & Camping Materials Supplies		1,840,000.00	160,000.00	1,200,000.00	1,200,000.00	1,040,000.00	1,200,000.00	1,200,000.00
17001001/22020309	Uniforms & Other Clothing		235,000.00		280,000.00	280,000.00	280,000.00	280,000.00	280,000.00
17001001/22020310	Teaching Aids/ Instruction Materials		12,607,391.27					4,926,080.00	4,926,080.00
17001001/22020504	Mass Literacy/Formal Adult Education		2,755,977.76	2,665,000.00	3,196,000.00	3,196,000.00	531,000.00	1,300,000.00	3,196,000.00
17001001/22021001	Refreshment & Meals		1,244,000.00	12,900,000.00	14,333,120.00	14,333,120.00	1,433,120.00		
17001001/22021003	Publicity & Advertisements				1,300,000.00	1,300,000.00	1,300,000.00		1,300,000.00
17001001/22021006	Postages & Courier Services			29,600.00	36,000.00	36,000.00	6,400.00	36,000.00	36,000.00
17001001/22021009	Sporting Activities		7,160,000.00	1,711,000.00	2,000,000.00	2,000,000.00	289,000.00	2,000,000.00	2,000,000.00
17001001/22021021	Local Cultural Festival		3,730,391.30						
17001001/22021022	Cultural and Festival of Arts		7,951,616.52	1,860,000.00	2,000,000.00	2,000,000.00	140,000.00	2,000,000.00	2,000,000.00
17001001/22021025	NYSC/IT Student/Adult Education Institution		1,690,000.00	230,000.00	660,000.00	660,000.00	430,000.00	660,000.00	660,000.00
17001001/22021047	Overhead to Primary School			1,281,000.00	1,360,000.00	1,360,000.00	79,000.00	15,000,000.00	15,000,000.00
17001001/22021051	Community Economic Empowerment Dev. Strat.				500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
17001001/22021067	Poverty Alleviation							5,000,000.00	
17001001/22021078	Statistics/DATA Collection General			2,045,000.00	2,100,000.00	2,100,000.00	55,000.00	2,100,000.00	2,100,000.00
Sub Total Overhead Cost			39,214,376.85	22,881,600.00	28,965,120.00	28,965,120.00	6,083,520.00	35,002,080.00	33,198,080.00
Total Recurrent Expenditure			39,214,376.85	22,881,600.00	28,965,120.00	28,965,120.00	6,083,520.00	35,002,080.00	33,198,080.00



21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary	140,932,265.13	95,177,857.00	95,177,857.00	95,177,857.00		62,422,703.00	68,821,030.00
Sub Total - Personnel Cost		140,932,265.13	95,177,857.00	95,177,857.00	95,177,857.00		62,422,703.00	68,821,030.00
21001001/22020307	Drugs & Medical Supplies	1,143,000.00	440,000.00	500,000.00	500,000.00	60,000.00	500,000.00	500,000.00
21001001/22020708	Medical Consulting	8,018,414.80	412,000.00	500,000.00	500,000.00	88,000.00	500,000.00	500,000.00
21001001/22021004	Medical Assistance	830,000.00						
21001001/22021027	IPDS		1,320,003.00	2,000,000.00	2,000,000.00	679,997.00	2,000,000.00	2,000,000.00
21001001/22021052	Overhead Cost payment to Hospitals		9,800,198.00	10,100,000.00	10,100,000.00	299,802.00	19,433,120.00	19,433,120.00
21001001/22021054	Community Direct Intervention		246,000.00	2,000,000.00	2,000,000.00	1,754,000.00	2,000,000.00	2,000,000.00
21001001/22021080	Infant and Young Child Feeding (IYCF)		2,616,747.88	3,000,000.00	3,000,000.00	383,252.12		3,000,000.00
Sub Total Overhead Cost		9,991,414.80	14,834,948.88	18,100,000.00	18,100,000.00	3,265,051.12	24,433,120.00	27,433,120.00
Total Recurrent Expenditure		150,923,679.93	110,012,805.88	113,277,857.00	113,277,857.00	3,265,051.12	86,855,823.00	96,254,150.00
51001001 - TRADITIONAL OFFICE								

61001001 - KAURA DEVELOPMENT AREA								
61002001 - NEW DEVELOPMENT AREA								
MANDATORY DEDUCTIONS								

17001001/21000000	Contribution for Primary Education - Basic Salary	1,093,902,659.53	640,695,478.87	641,474,849.00	653,954,226.00	13,258,747.13	600,982,766.00	1,153,196,000.00
Total		1,093,902,659.53	640,695,478.87	641,474,849.00	653,954,226.00	13,258,747.13	600,982,766.00	1,153,196,000.00
SOCIAL BENEFITS								
ADMIN AND FINANCE DEPARTMENT								

25001001/22010102	Contribution to Pension Fund	32,000,000.00	88,448,960.00	93,148,960.00	129,920,845.00	41,471,885.00	6,200,000.00	6,200,000.00
25001001/22010105	Other Pension Requirement				36,771,884.00	36,771,884.00	90,448,960.00	40,000,000.00
Total		32,000,000.00	88,448,960.00	93,148,960.00	166,692,729.00	78,243,769.00	96,648,960.00	46,200,000.00

KAURA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010101 Transfer from CRF to CDF		190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53		
Total		190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53		
MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		190,151,456.05	717,250,242.47	822,860,983.00	822,860,983.00	105,610,740.53		



		Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/23020101/06000002	Construction/Provision of Office Buildings		22,325,409.06	32,689,590.00	52,689,590.00	30,364,180.94	32,689,590.00	15,689,590.00
25001001/23010114/11000001	Purchase of computers and printers			2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
25001001/23010115/11000001	Purchase of Photocopy Machine			1,700,000.00	1,700,000.00	1,700,000.00		700,000.00
25001001/23020124/12000001	Construction/provision of markets/parks		17,153,262.50	18,099,999.00	18,099,999.00	946,736.50	18,099,999.00	18,099,999.00
25001001/23030124/12000002	Rehabilitation/Repairs of markets/parks	12,630,872.15	2,389,424.20	5,000,980.00	5,000,980.00	2,611,555.80	5,000,980.00	5,000,980.00
25001001/23010123/13000003	Purchase Of Fire Extinguisher	24,200,000.00		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
25001001/23010105/13000009	Purchase Of Motor Vehicles- 406 Peugeot Saloon			6,280,000.00	6,280,000.00	6,280,000.00		6,280,000.00
25001001/23020118/13000018	Construction of Public Toilets at LG Secretariat		6,852,000.00	7,000,000.00	7,000,000.00	148,000.00		
25001001/23010101/13000019	Construction/provision of Infrastructure (Refunds to State Government)				73,543,769.00	73,543,769.00		
25001001/23010128/13000020	Provision of Facilities for Security Agencies		16,797,918.62	18,000,000.00	18,000,000.00	1,202,081.38	18,000,000.00	7,000,000.00
Total		36,830,872.15	65,518,014.38	111,270,569.00	204,814,338.00	139,296,323.62	96,290,569.00	75,270,569.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY								

15000000/23020113/01000002	Purchase of Agro-Chemical		20,286,999.20	22,000,015.00	22,000,015.00	1,713,015.80	22,000,015.00	2,000,015.00
15000000/23010127/01000004	Purchase of Tractor Implement			7,600,000.00	17,600,000.00	17,600,000.00	7,600,000.00	7,600,000.00
15000000/23030112/01000007	Renovation of Slaughter Slab at Manchock and Kagoro	711,108.72	1,275,750.00	1,950,004.00	16,950,004.00	15,674,254.00	1,950,004.00	1,950,004.00
15000000/23020113/01000008	Construction of Slaughter Slabs @ Manchock			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,000,000.00
15000000/23040101/01000012	Afforestation			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
15000000/23020113/01000024	Food and Nutrition Programme		5,689,222.00	6,000,000.00	6,000,000.00	310,778.00	6,000,000.00	
Total		711,108.72	27,251,971.20	40,550,019.00	65,550,019.00	38,298,047.80	40,550,019.00	13,550,019.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								

34001001/23050101/04000002	Fencing of PHC Centres across the LG area		35,482,114.00	40,500,000.00	40,500,000.00	5,017,886.00	40,500,000.00	16,500,000.00
34001001/23050101/05000006	Fencing of Primary Schools		39,580,666.64	40,500,000.00	40,500,000.00	919,333.36		16,500,000.00
34001001/23030121/06000005	Renovation/Furnishing of Chairman's office						14,999,950.00	
34001001/23030103/06000006	Renovation of 10nos 1Bedroom Staff Quarters		13,500,000.00	14,999,980.00	44,999,980.00	31,499,980.00	14,999,980.00	4,999,980.00
34001001/23020125/10000001	Constr. of B/holes at LG Secretariat Staff Qtrs S/gari etc	7,447,670.42	18,940,530.00	20,000,000.00	50,000,000.00	31,059,470.00	20,000,000.00	20,000,000.00
34001001/23050101/10000008	Installation of Solar Inverter Street Lights		23,993,740.00	24,000,000.00	24,000,000.00	6,260.00	24,000,000.00	24,000,000.00
34001001/23020105/10000019	Const/Prov Of Water Facilities-FROM KAJIM TO RANDIAM TO F/AT		13,852,385.17	20,000,000.00	20,000,000.00	6,147,614.83	20,000,000.00	
34001001/23030101/13000014	Rehabilitation/Repairs of Office Building			14,999,950.00	14,999,950.00	14,999,950.00		4,999,950.00
34001001/23010123/13000019	Purchase Of Fire Fighting Equipment		17,254,999.00	32,249,980.00	32,249,980.00	14,994,981.00		2,249,980.00
34001001/23020103/14000022	Purchase of office Furnitures and Fittings		13,584,000.00	15,000,000.00	15,000,000.00	1,416,000.00		15,000,000.00
34001001/23050101/13000024	SHAWN II Programme		1,917,950.00	3,000,000.00	3,000,000.00	1,082,050.00	3,000,000.00	3,307,500.00
34001001/23010123/13000025	Purchase of Fire Fighting Truck		23,589,555.00	25,000,000.00	25,000,000.00	1,410,445.00	25,000,000.00	10,000,000.00
34001001/23020125/14000003	Extension of Electricity (TDN) at Dusai & Manchock	89,755,961.00					32,249,980.00	
34001001/23020125/14000006	Replacement of Vandalized Electricity at Tum Mallagum		20,472,815.40	21,400,000.00	21,400,000.00	927,184.60	21,400,000.00	1,400,000.00
34001001/23020103/14000019	Rural Electrification		95,754,666.00	100,386,468.00	100,386,468.00	4,631,802.00		100,386,468.00



34001001/23020114/17000001	Completion of Tarring of Staff Quarters Road at kaura			15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
34001001/23020114/17000004	Construc. of Road from Biniki to Tsonin Tsutta U/Kaya Villa.	35,317,115.43	23,070,251.18	25,000,000.00	45,000,000.00	21,929,748.82	25,000,000.00	25,000,000.00
34001001/23020114/17000006	Construction of Box Culvert at Sonchita	8,617,622.00						
34001001/23020114/17000007	Construction of Drainage along Chief of Kagoro Palace	1,869,903.42	34,432,744.92	44,800,000.00	49,475,497.00	15,042,752.08	44,800,000.00	4,800,000.00
34001001/23020114/17000041	Construction/Provision of Culverts/ Bridges		3,443,546.92	22,350,035.00	22,350,035.00	18,906,488.08	22,350,035.00	11,014,000.00
34001001/23020107/17000042	Construction/Provision and Fencing of Public Schools across		95,324,277.44	103,864,925.00	103,864,925.00	8,540,647.56	103,864,925.00	143,864,925.00
Total		143,008,272.27	474,194,241.67	583,051,338.00	667,726,835.00	193,532,593.33	427,164,870.00	419,022,803.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEV.								

17001001/23020118/03000001	Establishment of Wood Working Skill Acquisition Centre						35,699,600.00	
17001001/23020107/05000002	Renov. of 3 Blks of C/rooms at Bondon Anturung & Mallagum	5,847,894.40	33,254,888.00	34,500,000.00	34,500,000.00	1,245,112.00	34,500,000.00	14,500,000.00
17001001/23005012/05000012	Purchase of Teaching/Learning Aid Equipment		29,852,052.00	35,699,600.00	35,699,600.00	5,847,548.00		15,699,600.00
17001001/23050101/05000014	Purchase Of Community Development Materials		28,256,245.00	35,000,000.00	35,000,000.00	6,743,755.00		5,000,000.00
17001001/23020118/05000027	Construction/Provision of Town Hall - Manchok			20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	
17001001/23010113/11000003	Purchase of Information Gadgets			11,999,950.00	11,999,950.00	11,999,950.00	11,999,950.00	1,999,950.00
Total		5,847,894.40	91,363,185.00	137,199,550.00	137,199,550.00	45,836,365.00	102,199,550.00	37,199,550.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/23020118/04000002	Renov. of Hlth Clinics at Zankan Biniki PHC Hosp F/Daji etc	3,753,308.51	4,079,529.22	28,444,390.00	28,444,390.00	24,364,860.78	28,444,390.00	28,444,390.00
21001001/23010112/04000003	Purchase of Hospital Equipment		28,642,522.00	29,994,000.00	29,994,000.00	1,351,478.00	29,994,000.00	9,994,000.00
21001001/23020106/04000006	Support to Health Care Facilities (CHV FHE &M7E)		8,654,256.00	10,000,000.00	10,000,000.00	1,345,744.00	10,000,000.00	10,000,000.00
21001001/23010107/06000005	Purchase of Refuse Evacuation Truck-Refuse Evacuation		17,546,523.00	18,000,000.00	18,000,000.00	453,477.00	18,000,000.00	
Total		3,753,308.51	58,922,830.22	86,438,390.00	86,438,390.00	27,515,559.78	86,438,390.00	48,438,390.00
38001001 - BUDGET PLANNING RES & STATISTICS DEPT.								

KAURA DEVELOPMENT AREA								

KAURA DEVELOPMENT AREA								

NEW DEVELOPMENT AREA								

Grand Total		190,151,456.05	717,250,242.47	958,509,866.00	1,166,729,132.00	449,478,889.53	752,643,398.00	593,481,331.00



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

KAURU

LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE **KADUNA STATE HOUSE OF ASSEMBLY**



PROFILE OF ELECTED OFFICIALS

Hon. Shu'aibu Goma	Executive Chairman
Hon. Bala Magaji	Elected Councilor (Speaker)
Hon. Sunday Samaila	Elected Councilor (Majority Leader)
Hon. Zubairu I. Ya'u	Elected Councilor (Minority Leader)
Hon. Danlami S. Gobir	Elected Councilor
Hon. Iliya D. James	Elected Councilor
Hon. Luka Yohana	Elected Councilor
Hon. Tanyo Andarawus	Elected Councilor
Hon. Idris Umar	Elected Councilor
Hon. Kabiru Adamu	Elected Councilor
Hon. Sanusi Saleh	Elected Councilor
Hon. Isaac D. Umaru	Elected Councilor
Hon. Joseph Noman	Council Secretary

MANAGEMENT STAFF

Alh. Adamu M. Gubichi	Director of Admin. & Finance Department.
Alh. Sani Shehu Abbas	Local Govt. Treasurer
Mr. Rakson Danmaje	Director of Agric & Forestry
Alh. Abubakar Muhammed	Director of Edu. & Social Development
Mr. Adamu S. Abukaike	Director of Works & Infrastructure
Umar S. Nuhu	Director of Primary Health Care



Hon. Shu'aibu Goma
Executive Chairman



Alh. Adamu M. Gubichi
Dir. Admin and Finance



Hon. Joseph Noman Chawai
Council Secretary



Alh. Sani Shehu Abbas
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Kauru Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kauru 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 Kauru Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Kauru Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Kauru Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

A green ink signature of Hon. Shu'aibu Goma.

Hon. Shu'aibu Goma
Chairman

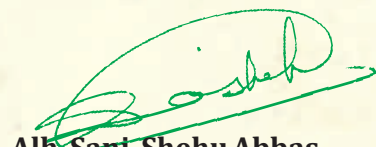
RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Kauru Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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



Alh. Sani Shehu Abbas
DDFS

RECORD KEEPING:

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



CASH FLOW STATEMENTS

RECEIPTS:

Receipts for the year 2019 amounted to two billion, four hundred and fifty million, six hundred and sixty-two thousand, five hundred and thirty naira, sixty-six kobo (N2,450,662,530.66) only. This consists of the following:

Statutory Allocation	-	N1,917,922,133.06	78.26%
Value Added Tax	-	N428,116,606.60	17.47%
Independent revenue	-	N6,737,351.47	00.28%
Below the line receipts	-	N97,886,439.53	3.99%
Total	=	<u>N2,450,662,530.66</u>	<u>100.00%</u>

The details above indicate that receipts from the federation account amounted to 95.73% of the total receipts. Independent revenue collected by the Local Government amounts to 0.28% while nothing was gotten from the state Government as its 10% IGR contribution. This indicates an over-whelming reliance on the federation account. Management and consultants should shed more light on the decline from N14,803,754.21 in 2018 to N6,737,351.47 in 2019.

PAYMENTS

Total payments during the year amounted to two billion, six hundred and thirty-three million, eight hundred and eighty-one thousand, two hundred and twenty-three naira, seventy-eight kobo (N2,633,881,223.78) only. This is broken down as follows:

Recurrent Expenditure	-	N2,207,281,694.21	83.80%
Capital Expenditure	-	N426,599,529.57	16.20%
Total	=	<u>N2,633,881,223.78</u>	<u>100.00%</u>

The above analysis shows that 83.80% of total expenditure was on recurrent items while only 16.20% was committed to infrastructure. This is not healthy enough and management is advised to commit more funds to rural infrastructure that will better the living condition of the people.

MISSING PAYMENT VOUCHERS

Six (6) payment vouchers to the tune of four million, seven hundred and twelve thousand naira (N4,712,000.00) were not presented for audit inspection. In fact most of these vouchers do not have payees or particulars or even economic code. This suggests that cheques were raised and money withdrawn for unspecified services. The management should make these vouchers available for my inspection, otherwise signatories to the accounts and the Chairman should be surcharged the whole amount for spending public funds without supporting documents. See details below.

OUTSTANDING PAYMENT VOUCHERS



S/N	NAME	PARTICULARS	PV NO	CHEQUE NO	ECONOMIC CODE	AMOUNT
1.	-	-	26	1120	-	750,000.00
2.	-	-	151	1138	-	2,000,000.00
	-	-	169	1140	-	120,000.00
						N2,870,000.00
4	Youth Council	Presentation to Newly Elect.	37	00001007	38314/220208	1,268,000.00
						1,268,000.00
5	-	-	24	00001024	-	374,000.00
6	-	-	25	00001024	-	200,000.00
						N574,000.00

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANK

As at 31st December, 2019, there was nil cash balances, while the bank accounts had the following balances:

Unity Bank (Main)	-	N1,301,103.76
Unity Bank (Rev.)	-	N106,549.11
Unity Bank (Capital)	-	N32,051.94
Unity Bank (Wash)	-	N27,221.50
Total	=	<u>N1,466,926.31</u>

These balance have been verified in the Bank certificates.

INVESTMENTS

The Local Government's investment portfolio as at 31st December, 2019 had a book value of N21,068,966.50. The investment portfolio of this Local Government has some performing shares such as Oando Plc, Union Bank among others but no dividend is accruing from these investments. The other companies such as Ikara food processing company, Kachia Ginger Company, Makarfi Sugar Industry among others have gone moribund. To unravel the mystery surrounding the poor performance of these investments, the Deputy Director of Finance and Supply should make available all the share certificates for inspection.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits have been remitted to the appropriate third parties.

KAURU LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance		5,857,444.94	184,685,619.43	74,643,622.00	454,139,531.00	269,453,911.57		
RECEIPTS								
Statutory Allocation		2,544,177,310.80	2,346,038,739.66	2,137,038,516.00	2,137,038,516.00	209,000,223.66		
Internally Generated Revenue		14,803,754.21	6,737,351.47	46,224,875.00	46,224,875.00	39,487,523.53		
Transfer from CRF		576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43	933,987,082.00	934,144,582.00
BTL Receipts		61,992,565.33	97,886,439.53			97,886,439.53		
Total Current Year Receipts		3,197,880,156.53	2,877,262,060.23	2,853,483,572.00	2,853,483,572.00	23,778,488.23	933,987,082.00	934,144,582.00
Total Funds Available		3,203,737,601.47	3,061,947,679.66	2,928,127,194.00	3,307,623,103.00	245,675,423.34	933,987,082.00	934,144,582.00
Expenditure: Economic Classification								
Employees Compensation		1,039,985,600.09	1,316,644,180.30	1,031,659,070.00	1,096,297,603.00	220,346,577.30	920,937,609.00	966,984,490.00
Social Benefits		321,559,125.06	134,005,719.83	50,744,120.00	126,470,064.00	7,535,655.83	57,744,120.00	57,744,120.00
Overhead Costs		361,039,037.50	584,490,439.37	426,340,020.00	426,340,020.00	158,150,419.37	243,637,871.00	241,777,871.00
Public Debt Charges - Settlement of liabilities		80,662,601.68	74,254,915.18	4,300,000.00	80,025,947.00	5,771,031.82	6,300,000.00	6,300,000.00
BTL Payments		61,992,565.33	97,886,439.53			97,886,439.53		
Transfer to Capital Development Fund		576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43	933,987,082.00	934,144,582.00
Total Recurrent Expenditure		2,442,145,455.85	2,633,881,223.78	2,183,263,391.00	2,399,353,815.00	234,527,408.78	2,162,606,682.00	2,206,951,063.00
Capital Expenditure: Programme Classification								
01 Economic Empowerment Through Agriculture		30,347,424.75	25,705,075.35	47,100,000.00	47,100,000.00	21,394,924.65	42,100,000.00	42,100,000.00
04 Improvement to Human Health		28,891,715.26	11,989,001.35	118,345,686.00	118,345,686.00	106,356,684.65	74,845,686.00	74,845,686.00
05 Enhancing Skills and Knowledge		81,858,250.51	54,450,375.53	97,929,509.00	97,929,509.00	43,479,133.47	82,079,546.00	82,237,046.00
06 Housing and Urban Development		295,340,425.56	60,921,149.05	126,023,013.00	178,119,186.00	117,198,036.95	315,610,235.00	315,610,235.00
09 Environmental Improvement			8,850,000.00	18,000,000.00	18,000,000.00	9,150,000.00		
10 Water Resources and Rural Development		24,739,998.20	50,062,981.84	30,000,000.00	52,440,000.00	2,377,018.16	20,000,000.00	20,000,000.00
11 Information Communication & Technology		10,800,000.00	11,017,378.79	11,836,444.00	11,836,444.00	819,065.21	10,836,434.00	10,836,434.00
13 Reform of Government and Governance		41,889,559.20	86,687,542.23	120,124,995.00	157,363,995.00	70,676,452.77	83,624,999.00	83,624,999.00
14 Power		1,247,000.00	38,870,586.89	60,749,999.00	60,749,999.00	21,879,412.11	114,075,945.00	114,075,945.00
17 Road		61,792,152.71	78,045,438.54	114,754,157.00	166,384,469.00	88,339,030.46	190,814,237.00	190,814,237.00
Total Capital Expenditure by Program		576,906,526.19	426,599,529.57	744,863,803.00	908,269,288.00	481,669,758.43	933,987,082.00	934,144,582.00
Total Expenditure (Budget Size)		3,019,051,982.04	3,060,480,753.35	2,928,127,194.00	3,307,623,103.00	247,142,349.65	3,096,593,764.00	3,141,095,645.00
Budget Surplus/(Deficit)		184,685,619.43	1,466,926.31			1,466,926.31	2,162,606,682.00	2,206,951,063.00
Financing of Deficit by Borrowing								
Closing Balance		184,685,619.43	1,466,926.31			1,466,926.31	2,162,606,682.00	2,206,951,063.00

KAURU LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		1,917,922,133.06	2,144,936,211.69
Value Added Tax		428,116,606.60	399,241,099.11
Independent Revenue	1	6,737,351.47	14,803,754.21
BTL Receipts	2	97,886,439.53	61,992,565.33
Total Receipts		2,450,662,530.66	2,620,973,630.34
Payments			
Compensation of Employees	3	1,316,644,180.30	1,039,985,600.09
Social Benefits	4	134,005,719.83	321,559,125.06
Overhead Cost	5	576,411,869.37	361,039,037.50
Advances Granted		8,078,570.00	
Public Debt Charges - Settlement of Liabilities		74,254,915.18	80,662,601.68
Below-The-Line Payments	6	97,886,439.53	61,992,565.33
Total Payments		2,207,281,694.21	1,865,238,929.66
Net Cash Flow from Operating Activities		243,380,836.45	755,734,700.68
Cash Flow from Investing Activities:			
Economic Empowerment through Agriculture		25,705,075.35	30,347,424.75
Improvement to Human Health		11,989,001.35	28,891,715.26
Enhancing Skills and Knowledge		54,450,375.53	81,858,250.51
Housing and Urban Development		60,921,149.05	295,340,425.56
Environmental Improvement		8,850,000.00	
Water Resources and Rural Development		50,062,981.84	24,739,998.20
Information and Communication Technology		11,017,378.79	10,800,000.00
Reform of Government and Governance		86,687,542.23	41,889,559.20
Power		38,870,586.89	1,247,000.00
Road		78,045,438.54	61,792,152.71
Net Cash Flow from Investment	7	426,599,529.57	576,906,526.19
Cash Flow from Financing Activities:			
Net Surplus(Deficit) for the Year		183,218,693.12	178,828,174.49
Opening Balance		184,685,619.43	5,857,444.94
Closing Balance	8	1,466,926.31	184,685,619.43
Note 1 - Independent Revenue			

Repayments General		3,161,836.51	14,803,754.21
Investment Income		818,478.26	
Miscellaneous Revenue		2,757,036.70	
Total		6,737,351.47	14,803,754.21



Note 2 - BTL Receipts			

With holding Taxes due to FIRS		8,959,006.03	
VAT due to FIRS		15,504,605.58	3,372,454.23
PAYE Taxes due to State Board of Internal Revenue		19,527,048.11	12,424,452.70
Union Deductions			1,294,500.00
Deposits		5,317,753.78	500,000.00
10% Contract Retention Charges		9,733,389.75	2,100,349.20
SIGMA Pension		19,219,523.56	3,666,114.38
ALGON Dues		3,150,000.00	2,864,568.73
NULGE Deductions		4,900,204.91	2,651,444.52
Monthly Repayment by Staff of LG		8,758,701.96	5,052,500.00
Sharp Sharp Loan			135,221.67
NUT Deduction		329,754.75	5,824,652.65
LeadWay Deduction			4,222,022.40
NUT Endwell Deduction			16,076,500.00
Credite Direct			218,428.22
National Housing Fund Deduction		2,486,451.10	1,589,356.63
Total		97,886,439.53	61,992,565.33
Note 3 - Compensation of Employees			

Contribution for Primary Teachers Salaries		835,247,923.18	796,799,885.84
Local Government Staff	3A	481,396,257.12	243,185,714.25
Total		1,316,644,180.30	1,039,985,600.09
Note 3A - Local Government Staff			

Kauru Local Govt		481,396,257.12	243,185,714.25
Total		481,396,257.12	243,185,714.25
Note 4 - Social Benefits			

Retirement/Death Gratuity		4,809,600.00	
Contributory Pension			321,559,125.06
Other Pension Requirement		129,196,119.83	
Total		134,005,719.83	321,559,125.06
Note 5 - Overhead Costs			

Transport and Travelling		59,702,000.00	24,658,267.00
Utilities		695,000.00	1,190,000.00
Material and Supplies		21,973,112.74	24,876,520.00
Maintenance Services		9,983,500.00	10,739,500.00
Training		19,169,765.62	28,073,953.00
Other Services		286,444,203.29	83,368,000.00
Consulting & Professional Services		4,502,000.00	10,577,000.00

Fuel and Lubricants			340,000.00
Financial Charges		7,236,352.34	5,996,053.51
Miscellaneous Expenses		166,705,935.38	171,219,743.99
Total		576,411,869.37	361,039,037.50
Note 6 - Below the Line Payments			

With-Holding Taxes Due to FIRS		8,959,006.03	
VAT due to FIRS		15,504,605.58	3,372,454.23
PAYE Deductions Remittances to BIR		19,527,048.11	12,424,452.70
Union Deductions			1,294,500.00
Deposits		5,317,753.78	500,000.00
10% Contract Retention Charges		9,733,389.75	2,100,349.20
SIGMA Pension Deductions		19,219,523.56	3,666,114.38
ALGON Dues		3,150,000.00	2,864,568.73
NULGE Deductions		4,900,204.91	2,651,444.52
Monthly Repayment Repayments By Staff of LG		8,758,701.96	5,052,500.00
Sharp Sharp Loan			135,221.67
NUT Deduction		329,754.75	5,824,652.65
Leadway Deduction			4,222,022.40
NUT Endwell Deduction			16,076,500.00
Credit Direct Deduction			218,428.22
National Housing Fund Deduction		2,486,451.10	1,589,356.63
Total		97,886,439.53	61,992,565.33
Note 7 - Net Cash From Investing Activities by Location			

Kamaru Ward		21,861,749.60	17,735,000.00
Damakasuwa Ward		113,973,527.49	52,656,945.71
Kauru East Ward		47,216,238.15	29,170,978.00
Kwassam Ward		6,375,483.72	43,542,618.95
Makami Ward		49,565,063.23	36,129,923.81
Kauru West Ward		27,764,586.89	200,000.00
Bital Ward		139,741,898.65	361,216,729.02
Badurum Ward		20,100,981.84	35,007,330.70
Dawaki Ward			100,000.00
Geshere Ward			1,147,000.00
Total		426,599,529.57	576,906,526.19
Note 8 - Closing Balance			

Access Bank - Main Account			43,606.88
Access Bank - Excess Crude Account			77,933.57
First Bank - Revenue Account			350,294.08
Zenith Bank - Fertilizer Account			130,641.61



Afribank Stabilisation Account - 0322083779616				37,787.50
Skye Bank Account				221,668.69
Unity Bank Main Account.		1,301,103.76		3,665,985.76
Unity Bank Fertilizer Account				10,496.77
Unity Bank VAT Account.				1,581,056.89
Unity Bank Revenue Account				756.50
UBA Bank Main		106,549.11		163,800,434.87
Diamond Main Account				1,344,817.69
Unity Bank (Capex Acct.)		32,051.94		10,422,952.12
Unity Bank (Wash Unity Acct.)		27,221.50		2,997,186.50
Sub Total: Cash and Bank		1,466,926.31		184,685,619.43
Total Consolidated Cash & Bank Balances		1,466,926.31		184,685,619.43



KAURU LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	1,466,926.31	184,685,619.43
Sub Total		1,466,926.31	184,685,619.43
Investments and Other Assets			

Investments	9	21,068,966.50	21,068,966.50
Unretired Advances	10	8,078,570.00	8,503,668.00
Sub Total		29,147,536.50	29,572,634.50
Total Assets		30,614,462.81	214,258,253.93
Public Funds:			

Consolidated Revenue Fund	11	1,466,926.31	184,685,619.43
Capital Development Fund			
Other Funds		21,068,966.50	21,068,966.50
Sub - Total: Public Funds		22,535,892.81	205,754,585.93
LIABILITIES:			

Liability Over Assets		8,078,570.00	8,503,668.00
Sub Total: Liabilities		8,078,570.00	8,503,668.00
Public Funds + Liabilities		30,614,462.81	214,258,253.93
Note 8 - Treasuries and Banks			

Access Bank - Main Account			43,606.88
Access Bank - Excess Crude Account			77,933.57
First Bank - Revenue Account			350,294.08
Zenith Bank - Fertilizer Account			130,641.61
AfriBank Stabilisation Account - 0322083779616			37,787.50
Skye Bank Account			221,668.69
Unity Bank Main Account.		1,301,103.76	3,665,985.76
Unity Bank Fertilizer Account			10,496.77
Unity Bank VAT Account.			1,581,056.89
Unity Bank Revenue Account			756.50
UBA Bank Main		106,549.11	163,800,434.87

Diamond Main Account			1,344,817.69
Unity Bank (Capex Acct.)		32,051.94	10,422,952.12
Unity Bank (Wash Unity Acct.)		27,221.50	2,997,186.50
Total		1,466,926.31	184,685,619.43
Note 9 - Investments			

Ikara Food Processing Company		260,000.00	260,000.00
Kachia Ginger Company		200,000.00	200,000.00
Nigeria Universal Bank Ltd		1,000,000.00	1,000,000.00
Makarfi Sugar Industrial Ltd.		2,000,000.00	2,000,000.00
Union Bank of Nigeria Plc.		406,688.00	406,688.00
Oando Petroleum Plc.		200,100.00	200,100.00
NUB International Plc.		5,000,000.00	5,000,000.00
Global Bank Plc.		500,000.00	500,000.00
Intercity Bank Plc.		2,000,000.00	2,000,000.00
First Atlantic Bank Plc.		500,000.00	500,000.00
Urban Development Bank Plc		500,000.00	500,000.00
Urban Development Bank Plc		502,178.50	502,178.50
Unipetrol		2,052,917.70	2,052,917.70
Unity Bank Plc		5,947,082.30	5,947,082.30
Total		21,068,966.50	21,068,966.50
Note 10 - Advances			

ADV/008/18 - Gregory Gogong			200,000.00
ADV/012/18 - Abdullahi S. Usman			3,200,000.00
ADV/016/17 - Salisu Idris		15,000.00	15,000.00
ADV/013/18 - Abdullahi S. Usman			309,500.00
ADV/014/18 - Muhammed Y. Aliyu			383,000.00
ADV/O17/18 - Bello Hassan			400,000.00
ADV/015/18 - Moh'd. Y. Aliyu			420,000.00
ADV/021/18 - Gregory Gogong		485,000.00	440,000.00
ADV/020/18 - Moh'd. Y. Aliyu		300,000.00	300,000.00
ADV/0/18 - Ya'u Idris			672,168.00
ADV/022/18 - Moh'd Y. Aliyu		209,000.00	209,000.00
ADV/016/18 - Moh'd Y. Aliyu		400,000.00	400,000.00
ADV042/17 - Aliyu Sani		150,000.00	150,000.00
ADV/001/17 - Sani Aliyu			125,000.00
ADV/005/17 - Amos Marshall			1,200,000.00
ADV/021/17 - Umar S. Nuhu		80,000.00	80,000.00
ADV01/19 - PV184 - Mohd Y Alyu		110,000.00	
ADV08/19 - PV04 - Aminu Mohammed		283,000.00	
ADV10/19 - PV88 - Aliyu Sani Kauru		522,000.00	
ADV16/19 - PV09 - Adamu S Abukaike		750,000.00	



ADV30/19 - PV04 - Naomi Silas		3,000,000.00		
ADV17/19 - PV04 - Mohd Y Aliyu		200,000.00		
ADV27/19 - PV154 - Moh'd. Y. Aliyu		100,000.00		
ADV14/19 - PV5 - Aliyu Sani Kauru		268,000.00		
ADV27/19 - PV79 - Moh'd Y. Aliyu		445,000.00		
ADV24/19 - PV75 - Sani Aliyu		462,000.00		
ADV03/19 - PV15 - Abubakar Mohammed		299,570.00		
Total		8,078,570.00		8,503,668.00
Note 11 - Consolidated Revenue Fund				

Opening Balance		184,685,619.43		5,857,444.94
Add/(Less) Net Recurrent Surplus/(Deficit)		183,218,693.12		178,828,174.49
Closing Balance		1,466,926.31		184,685,619.43



KAURU LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		5,857,444.94	184,685,619.43		216,090,424.00	31,404,804.57		
Add: Recurrent Receipts:								
Statutory Allocation		1,689,574,742.28	1,851,392,368.02	1,645,122,333.00	1,645,122,333.00	206,270,035.02		
Share of VAT		399,241,099.11	428,116,606.60	429,986,984.00	429,986,984.00	1,870,377.40		
Excess Crude		12,179,284.17						
NNPC Refunds			2,435,858.83			2,435,858.83		
Special Allocation		4,125,562.70						
Refund From Paris Exit		379,495,909.25	10,223,002.34			10,223,002.34		
10% Allocation from State				61,929,199.00	61,929,199.00	61,929,199.00		
Exchange Rate Difference		18,219,443.49	3,858,910.04			3,858,910.04		
Share of Excess PPT		2,923,028.20						
Solid Minerals			15,516,464.55			15,516,464.55		
Share of Forest Equalization		38,418,241.60	31,729,924.85			31,729,924.85		
Excess Bank Charges Recovered			2,765,604.43			2,765,604.43		
Sub Total: Statutory Allocation		2,544,177,310.80	2,346,038,739.66	2,137,038,516.00	2,137,038,516.00	209,000,223.66		
Direct Taxes	15			2,000,000.00	2,000,000.00	2,000,000.00		
Licenses	16			1,000,000.00	1,000,000.00	1,000,000.00		
Rates	17			5,000,000.00	5,000,000.00	5,000,000.00		
Fees	18			35,724,875.00	35,724,875.00	35,724,875.00		
Earnings	21			2,500,000.00	2,500,000.00	2,500,000.00		
Repayments	24	14,803,754.21	3,161,836.51			3,161,836.51		
Investment Income	25		818,478.26			818,478.26		
Miscellaneous	27		2,757,036.70			2,757,036.70		
Sub-Total: Independent Revenue		14,803,754.21	6,737,351.47	46,224,875.00	46,224,875.00	39,487,523.53		
Below The Line Receipts	29	61,992,565.33	97,886,439.53			97,886,439.53		
Total Recurrent Receipts		2,620,973,630.34	2,450,662,530.66	2,183,263,391.00	2,183,263,391.00	267,399,139.66		
Total Funds Available		2,626,831,075.28	2,635,348,150.09	2,183,263,391.00	2,399,353,815.00	235,994,335.09		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	1,039,985,600.09	1,316,644,180.30	1,031,659,070.00	1,096,297,603.00	220,346,577.30	920,937,609.00	966,984,490.00
Social Benefits		321,559,125.06	134,005,719.83	50,744,120.00	126,470,064.00	7,535,655.83	57,744,120.00	57,744,120.00
Overhead Cost	31	361,039,037.50	576,411,869.37	426,340,020.00	426,340,020.00	150,071,849.37	243,637,871.00	241,777,871.00
Public Debt Charges - Settlement of Liabilities		80,662,601.68	74,254,915.18	4,300,000.00	80,025,947.00	5,771,031.82	6,300,000.00	6,300,000.00
Advances Granted			8,078,570.00			8,078,570.00		
BTL Payments	32	61,992,565.33	97,886,439.53			97,886,439.53		
Total Recurrent Payments		1,865,238,929.66	2,207,281,694.21	1,513,043,210.00	1,729,133,634.00	478,148,060.21	1,228,619,600.00	1,272,806,481.00
Net Recurrent Funds before Transfers		761,592,145.62	428,066,455.88	670,220,181.00	670,220,181.00	242,153,725.12	1,228,619,600.00	1,272,806,481.00
Transfer to Capital Dev Fund		576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43	933,987,082.00	934,144,582.00
Total Appropriations/Transfers		576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43	933,987,082.00	934,144,582.00
Closing Balance		184,685,619.43	1,466,926.31			1,466,926.31	2,162,606,682.00	2,206,951,063.00



Note 15 - Taxes								

Cattle Tax				2,000,000.00	2,000,000.00	2,000,000.00		
Total				1,000,000.00	1,000,000.00	1,000,000.00		
Note 16 - Licenses								

Bicycle/License				1,000,000.00	1,000,000.00	1,000,000.00		
Total				1,000,000.00	1,000,000.00	1,000,000.00		
Note 17 - Rates								

Shops And Kiosk Rates				3,500,000.00	3,500,000.00	3,500,000.00		
Land use Charges (Private and Commercial Property)				1,500,000.00	1,500,000.00	1,500,000.00		
Total				5,000,000.00	5,000,000.00	5,000,000.00		
Note 18 - Fees								

Marriage/Divorce Fees				29,779,475.00	29,779,475.00	29,779,475.00		
Native Liquor Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Domestic Animal Fee				1,745,400.00	1,745,400.00	1,745,400.00		
Slaughter Slab Fees				2,000,000.00	2,000,000.00	2,000,000.00		
Merriment & Road Closure Levi/Fees				1,200,000.00	1,200,000.00	1,200,000.00		
Total				35,724,875.00	35,724,875.00	35,724,875.00		
Note 19 - Fines								

Note 20 - Sales								

Note 21 - Earnings								

Earning from Market				1,300,000.00	1,300,000.00	1,300,000.00		
Earning from Motor Park				1,200,000.00	1,200,000.00	1,200,000.00		
Total				2,500,000.00	2,500,000.00	2,500,000.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 25 - Investment Income								

Other Investment Income			818,478.26			818,478.26		
Total			818,478.26			818,478.26		



Note 26 - Interest								

Note 27 - Miscellaneous								

Other Sources			2,757,036.70			2,757,036.70		
Total			2,757,036.70			2,757,036.70		
Note 29 - BTL Receipts								

With holding Taxes due to FIRS			8,959,006.03			8,959,006.03		
VAT due to FIRS		3,372,454.23	15,504,605.58			15,504,605.58		
PAYE Taxes due to State Board of Internal Revenue		12,424,452.70	19,527,048.11			19,527,048.11		
Union Deductions		1,294,500.00						
Deposits		500,000.00	5,317,753.78			5,317,753.78		
10% Contract Retention Charges		2,100,349.20	9,733,389.75			9,733,389.75		
SIGMA Pension		3,666,114.38	19,219,523.56			19,219,523.56		
ALGON Dues		2,864,568.73	3,150,000.00			3,150,000.00		
NULGE Deductions		2,651,444.52	4,900,204.91			4,900,204.91		
Monthly Repayment by Staff of LG		5,052,500.00	8,758,701.96			8,758,701.96		
Sharp Sharp Loan		135,221.67						
NUT Deduction		5,824,652.65	329,754.75			329,754.75		
LeadWay Deduction		4,222,022.40						
NUT Endwell Deduction		16,076,500.00						
Credite Direct		218,428.22						
National Housing Fund Deduction		1,589,356.63	2,486,451.10			2,486,451.10		
Total		61,992,565.33	97,886,439.53			97,886,439.53		
Note 30 - Salaries Wages & Allowances								

Department of Admin. and Finance		112,930,208.75	334,839,468.01	270,722,419.00	335,360,952.00	521,483.99	296281134	311095190
Department of Primary Health Care		130,255,505.50	146,556,789.11	97,976,851.00	97,976,851.00	48,579,938.11	113375693	119044478
Contribution to Primary Education		796,799,885.84	835,247,923.18	662,959,800.00	662,959,800.00	172,288,123.18	511280782	536844822
Total		1,039,985,600.09	1,316,644,180.30	1,031,659,070.00	1,096,297,603.00	220,346,577.30	920937609	966984490
Note 31 - Overhead Cost								

Department of Admin. and Finance		274,142,494.63	445,698,893.42	295,425,840.00	295,425,840.00	150,273,053.42	116632280	116632280
Department of Agriculture & Forestry		4,133,043.47	7,431,007.07	7,486,000.00	7,486,000.00	54,992.93	15846000	13986000
Department of Works and Infrastructure		10,518,000.00	9,683,500.00	9,700,000.00	9,700,000.00	16,500.00	11200000	11200000
Department of Education and Social Dev.		40,070,799.40	69,956,410.54	70,026,460.00	70,026,460.00	70,049.46	45563255	45563255
Department of Primary Health Care		32,174,700.00	43,642,058.34	43,701,720.00	43,701,720.00	59,661.66	54396336	54396336
Total		361,039,037.50	576,411,869.37	426,340,020.00	426,340,020.00	150,071,849.37	243637871	241777871

Note 32 - BTL Payments								

With-Holding Taxes Due to FIRS			8,959,006.03			8,959,006.03		
Vat due to FIRS		3,372,454.23	15,504,605.58			15,504,605.58		
PAYE Deductions Remittances to BIR		12,424,452.70	19,527,048.11			19,527,048.11		
Union Deductions		1,294,500.00						
Deposits		500,000.00	5,317,753.78			5,317,753.78		
10% Contract Retention Charges		2,100,349.20	9,733,389.75			9,733,389.75		
SIGMA Pension Deductions		3,666,114.38	19,219,523.56			19,219,523.56		
ALGON Dues		2,864,568.73	3,150,000.00			3,150,000.00		
NULGE Deductions		2,651,444.52	4,900,204.91			4,900,204.91		
Monthly Repayment Repayments By Staff of LG		5,052,500.00	8,758,701.96			8,758,701.96		
Sharpe Sharpe Loan		135,221.67						
NUT Deduction		5,824,652.65	329,754.75			329,754.75		
Leadway Deduction		4,222,022.40						
NUT Endwell Deduction		16,076,500.00						
Credit Direct Deduction		218,428.22						
National Housing Fund Deduction		1,589,356.63	2,486,451.10			2,486,451.10		
Total		61,992,565.33	97,886,439.53			97,886,439.53		



KAURU LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance				74,643,622.00	238,049,107.00	238,049,107.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43	933,987,082.00	934,144,582.00
Sub Total: Capital Receipts		576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43	933,987,082.00	934,144,582.00
Total Capital Funds Available		576,906,526.19	426,599,529.57	744,863,803.00	908,269,288.00	481,669,758.43	933,987,082.00	934,144,582.00
Less: Capital Expenditure								
General Public Services	37	116,986,565.43	48,989,987.23	63,261,444.00	85,261,444.00	36,271,456.77	41,761,434.00	41,761,434.00
Economic Affairs	38	31,494,424.75	25,705,075.35	56,100,000.00	56,100,000.00	30,394,924.65	44,100,000.00	44,100,000.00
Housing and Community Development	40	317,675,570.24	258,200,156.32	371,027,165.00	512,432,650.00	254,232,493.68	683,000,417.00	683,000,417.00
Health	41	28,891,715.26	11,989,001.35	118,345,686.00	118,345,686.00	106,356,684.65	74,845,686.00	74,845,686.00
Education	43	81,858,250.51	81,715,309.32	136,129,508.00	136,129,508.00	54,414,198.68	90,279,545.00	90,437,045.00
Total Capital Expenditure		576,906,526.19	426,599,529.57	744,863,803.00	908,269,288.00	481,669,758.43	933,987,082.00	934,144,582.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs		116,986,565.43	31,089,987.23	45,261,444.00	67,261,444.00	36,171,456.77	41,761,434.00	41,761,434.00
70131 - General Personnel Services			17,900,000.00	18,000,000.00	18,000,000.00	100,000.00		
Total		116,986,565.43	48,989,987.23	63,261,444.00	85,261,444.00	36,271,456.77	41,761,434.00	41,761,434.00
Note 38 - Economic Affairs								

70421 - Agriculture		30,347,424.75	25,705,075.35	47,100,000.00	47,100,000.00	21,394,924.65	42,100,000.00	42,100,000.00
70435 - Electricity		1,147,000.00		9,000,000.00	9,000,000.00	9,000,000.00	2,000,000.00	2,000,000.00
Total		31,494,424.75	25,705,075.35	56,100,000.00	56,100,000.00	30,394,924.65	44,100,000.00	44,100,000.00
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		317,675,570.24	249,613,554.22	338,190,370.00	479,595,855.00	229,982,300.78	531,000,417.00	531,000,417.00
70660 - Housing and Community Amenities N.E.C			8,586,602.10	32,836,795.00	32,836,795.00	24,250,192.90	152,000,000.00	152,000,000.00
Total		317,675,570.24	258,200,156.32	371,027,165.00	512,432,650.00	254,232,493.68	683,000,417.00	683,000,417.00

Note 41 - Health								

70731 - General Hospital Services		28,891,715.26	11,989,001.35	118,345,686.00	118,345,686.00	106,356,684.65	74,845,686.00	74,845,686.00
Total		28,891,715.26	11,989,001.35	118,345,686.00	118,345,686.00	106,356,684.65	74,845,686.00	74,845,686.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70911 - Pre-primary Education		20,020,859.22	32,444,934.79	76,129,508.00	76,129,508.00	43,684,573.21	30,279,545.00	30,437,045.00
70912 - Primary Education		61,837,391.29	49,270,374.53	60,000,000.00	60,000,000.00	10,729,625.47	60,000,000.00	60,000,000.00
Total		81,858,250.51	81,715,309.32	136,129,508.00	136,129,508.00	54,414,198.68	90,279,545.00	90,437,045.00
Note 44 - Social Protection								



KAURU LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin. and Finance								

25001001/11010001	Statutory Allocation	1,689,574,742.28	1,851,392,368.02	1,645,122,333.00	1,645,122,333.00	206,270,035.02		
25001001/11010002	Share of VAT	399,241,099.11	428,116,606.60	429,986,984.00	429,986,984.00	1,870,377.40		
25001001/11010003	Excess Crude	12,179,284.17						
25001001/11010006	NNPC Refunds		2,435,858.83			2,435,858.83		
25001001/11010007	Special Allocation	4,125,562.70						
25001001/11000009	Refund From Paris Exit	379,495,909.25	10,223,002.34			10,223,002.34		
25001001/11010011	10% Allocation from State			61,929,199.00	61,929,199.00	61,929,199.00		
25001001/11010013	Exchange Rate Difference	18,219,443.49	3,858,910.04			3,858,910.04		
25001001/11010017	Share of Excess PPT	2,923,028.20						
25001001/11000018	Solid Minerals		15,516,464.55			15,516,464.55		
25001001/11000019	Share of Forest Equalization	38,418,241.60	31,729,924.85			31,729,924.85		
25001001/11010019	Excess Bank Charges Recovered		2,765,604.43			2,765,604.43		
Total		2,544,177,310.80	2,346,038,739.66	2,137,038,516.00	2,137,038,516.00	209,000,223.66		
TAXES								
25001001 - Department of Admin. and Finance								

25001001/12100005	Refunds	14,803,754.21	3,161,836.51			3,161,836.51		
Total		14,803,754.21	3,161,836.51			3,161,836.51		
LICENSES								
25001001 - Department of Admin. and Finance								

25001001/12020012	Bicycle/License			1,000,000.00	1,000,000.00	1,000,000.00		
Total				1,000,000.00	1,000,000.00	1,000,000.00		
RATES								
25001001 - Department of Admin. and Finance								

25001001/12030006	Shops And Kiosk Rates			3,500,000.00	3,500,000.00	3,500,000.00		
25001001/12030007	Land use Charges (Private and Commercial Property)			1,500,000.00	1,500,000.00	1,500,000.00		
Total				5,000,000.00	5,000,000.00	5,000,000.00		
FEES								
25001001 - Department of Admin. and Finance								

25001001/12040018	Marriage/Divorce Fees			29,779,475.00	29,779,475.00	29,779,475.00		
25001001/12040074	Native Liquor Fees			1,000,000.00	1,000,000.00	1,000,000.00		



25001001/12040098	Domestic Animal Fee			1,745,400.00	1,745,400.00	1,745,400.00		
25001001/12040099	Slaughter Slab Fees			2,000,000.00	2,000,000.00	2,000,000.00		
25001001/12040100	Merriment & Road Closure Levi/Fees			1,200,000.00	1,200,000.00	1,200,000.00		
Total				35,724,875.00	35,724,875.00	35,724,875.00		
FINES								
25001001 - Department of Admin. and Finance								

SALES								
25001001 - Department of Admin. and Finance								

EARNINGS								
25001001 - Department of Admin. and Finance								

25001001/12070012	Earning from Market			1,300,000.00	1,300,000.00	1,300,000.00		
25001001/12070013	Earning from Motor Park			1,200,000.00	1,200,000.00	1,200,000.00		
Total				2,500,000.00	2,500,000.00	2,500,000.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin. and Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin. and Finance								

REPAYMENTS								
25001001 - Department of Admin. and Finance								

25001001/12100005	Refunds	14,803,754.21	3,161,836.51			3,161,836.51		
Total		14,803,754.21	3,161,836.51			3,161,836.51		
INVESTMENT INCOME								
25001001 - Department of Admin. and Finance								

25001001/12110003	Other Investment Income		818,478.26			818,478.26		
Total			818,478.26			818,478.26		
INTEREST EARNED								
25001001 - Department of Admin. and Finance								

MISCELLANEOUS								
25001001 - Department of Admin. and Finance								

25001001/13140005	Other Sources		2,757,036.70			2,757,036.70		
Total			2,757,036.70			2,757,036.70		

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin. and Finance								

25001001/12150001	With holding Taxes due to FIRS			8,959,006.03		8,959,006.03		
25001001/12150002	VAT due to FIRS		3,372,454.23	15,504,605.58		15,504,605.58		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue		12,424,452.70	19,527,048.11		19,527,048.11		
25001001/12150004	Union Deductions		1,294,500.00					
25001001/12150005	Deposits		500,000.00	5,317,753.78		5,317,753.78		
25001001/12150008	10% Contract Retention Charges		2,100,349.20	9,733,389.75		9,733,389.75		
25001001/12150009	SIGMA Pension		3,666,114.38	19,219,523.56		19,219,523.56		
25001001/12150010	ALGON Dues		2,864,568.73	3,150,000.00		3,150,000.00		
25001001/12150012	NULGE Deductions		2,651,444.52	4,900,204.91		4,900,204.91		
20001001/12150016	Monthly Repayment by Staff of LG		5,052,500.00	8,758,701.96		8,758,701.96		
25001001/12150020	Sharp Sharp Loan		135,221.67					
25001001/12150032	NUT Deduction		5,824,652.65	329,754.75		329,754.75		
23001001/12150033	LeadWay Deduction		4,222,022.40					
25001001/12150034	NUT Endwell Deduction		16,076,500.00					
25001001/12150035	Credite Direct		218,428.22					
25001001/12150036	National Housing Fund Deduction		1,589,356.63	2,486,451.10		2,486,451.10		
Total			61,992,565.33	97,886,439.53		97,886,439.53		
Grand Total			2,620,973,630.34	2,450,662,530.66	2,183,263,391.00	2,183,263,391.00	267,399,139.66	



KAURU LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
25001001 - DEPARTMENT OF ADMIN. & FINANCE							

25001001/21010101 Basic Salary	112,930,208.75	334,839,468.01	270,722,419.00	335,360,952.00	521,483.99	257,150,817.00	270,008,357.00
25001001/21010104 Salary Arrears						39,130,317.00	41,086,833.00
Sub Total - Personnel Cost	112,930,208.75	334,839,468.01	270,722,419.00	335,360,952.00	521,483.99	296,281,134.00	311,095,190.00
25001001/22020102 Local Travel and Transport - Others	9,959,670.00						
25001001/22020106 Duty tour Allowance-Civil Servant	14,698,597.00	59,702,000.00	59,705,000.00	59,705,000.00	3,000.00	12,000,000.00	12,000,000.00
25001001/22020301 Office Stationeries/Computer Consumables	7,976,000.00	7,027,200.00	7,032,200.00	7,032,200.00	5,000.00	7,032,200.00	7,032,200.00
25001001/22020305 Printing of Non Security Documents	5,926,520.00	7,913,000.00	7,997,544.00	7,997,544.00	84,544.00	4,420,000.00	4,420,000.00
25001001/22020406 Upkeep of Offices /Cleaning Services	1,751,500.00	995,000.00	1,000,000.00	1,000,000.00	5,000.00	2,000,000.00	2,000,000.00
25001001/22020503 1% Local Government Training Fund Contribution	12,268,900.00	13,991,046.00	14,000,000.00	14,000,000.00	8,954.00		
25001001/22020505 Local Training (Seminar Conf. & Workshop)	13,877,953.00						
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		1,995,000.00	2,000,000.00	2,000,000.00	5,000.00	945,000.00	945,000.00
25001001/22020601 Support towards Security Enhancement		17,994,195.32	18,000,000.00	18,000,000.00	5,804.68		
25001001/22020604 Security Vote (Including Operations)	29,759,000.00	16,994,642.86	17,000,000.00	17,000,000.00	5,357.14		
25001001/22020606 Physical Security	51,469,000.00	250,457,365.11	100,000,800.00	100,000,800.00	150,456,565.11	40,000,800.00	40,000,800.00
25001001/22020701 Engagement of LGA's IPSAS Budgeting Consultant.	6,080,000.00						
25001001/22020711 Automation of IPSAS Accountant Document.	1,999,000.00	2,859,000.00	2,860,000.00	2,860,000.00	1,000.00	5,860,000.00	5,860,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation	2,498,000.00						
25001001/22020901 Bank Charges (Other Than interest)	1,160,200.00	1,041,800.00	1,044,800.00	1,044,800.00	3,000.00	2,044,800.00	2,044,800.00
25001001/22020902 Insurance Premium	3,999,000.00	6,194,552.34	6,200,480.00	6,200,480.00	5,927.66	4,200,480.00	4,200,480.00
25001001/22020904 Other CRF Bank Charges	836,853.51						
25001001/22021001 Entertainment & Hospitality	21,335,064.00	12,992,117.41	13,000,000.00	13,000,000.00	7,882.59	14,000,000.00	14,000,000.00
25001001/22021002 Honorarium & Sitting Allowance	3,484,869.56	4,491,434.79	4,500,000.00	4,500,000.00	8,565.21	3,000,000.00	3,000,000.00
25001001/22021003 Publicity & Advertisements						1,800,000.00	1,800,000.00
25001001/22021013 Promotion Examination By LGSB	1,179,000.00	1,991,000.00	2,000,000.00	2,000,000.00	9,000.00	2,000,000.00	2,000,000.00
25001001/22021014 Final Account and Budget Preparation Expenses	7,499,250.00	4,870,000.00	4,876,000.00	4,876,000.00	6,000.00	7,876,000.00	7,876,000.00
25001001/22021034 Benefit to Elected/Appointed Officials	40,999,367.56						
25001001/22021035 Logistics for General Election	17,389,000.00	25,002,000.00	25,008,000.00	25,008,000.00	6,000.00	6,252,000.00	6,252,000.00
25001001/22021068 Monitoring and Evaluation	2,999,500.00	4,195,000.00	4,201,000.00	4,201,000.00	6,000.00	3,201,000.00	3,201,000.00
25001001/22021076 Retirement Bond Redemption Fund	9,998,000.00						
25001001/22021077 Local Government Reforms	4,998,250.00	4,992,539.59	5,000,016.00	5,000,016.00	7,476.41		
Sub Total Overhead Cost	274,142,494.63	445,698,893.42	295,425,840.00	295,425,840.00	150,273,053.42	116,632,280.00	116,632,280.00
Total Recurrent Expenditure	387,072,703.38	780,538,361.43	566,148,259.00	630,786,792.00	149,751,569.43	412,913,414.00	427,727,470.00
15001001 - DEPARTMENT OF AGRIC AND FORESTRY							

15001001/22020316 Purchase of Veterinary Drugs/Vaccines		494,673.74	500,000.00	500,000.00	5,326.26	2,000,000.00	2,000,000.00
15001001/22020605 Cleaning & Fumigation Services	145,000.00	998,000.00	1,000,000.00	1,000,000.00	2,000.00	3,160,000.00	1,300,000.00



15001001/22020609	Bush Clearing along High ways	1,995,000.00						
15001001/22020707	Agricultural Consulting		1,643,000.00	1,650,000.00	1,650,000.00	7,000.00	2,650,000.00	2,650,000.00
15001001/22021001	Refreshment & Meals		2,300,000.00	2,336,000.00	2,336,000.00	36,000.00	836,000.00	836,000.00
15001001/22021055	Tree Planting Campaign	998,000.00	1,995,333.33	2,000,000.00	2,000,000.00	4,666.67	2,000,000.00	2,000,000.00
Trade Fair Exhibition and Agric Shows		995,043.47					5,200,000.00	5,200,000.00
Sub Total Overhead Cost		4,133,043.47	7,431,007.07	7,486,000.00	7,486,000.00	54,992.93	15,846,000.00	13,986,000.00
Total Recurrent Expenditure		4,133,043.47	7,431,007.07	7,486,000.00	7,486,000.00	54,992.93	15,846,000.00	13,986,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								

34001001/22020201	Electricity Charges	1,190,000.00	695,000.00	700,000.00	700,000.00	5,000.00	1,200,000.00	1,200,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	5,990,000.00	6,995,500.00	7,000,000.00	7,000,000.00	4,500.00	5,000,000.00	5,000,000.00
34001001/22020406	Other maintenance Services		1,993,000.00	2,000,000.00	2,000,000.00	7,000.00	5,000,000.00	5,000,000.00
34001001/22020415	Maintenance of Boreholes	2,998,000.00						
34001001/22020801	Motor Vehicle Fuel Cost	340,000.00						
Sub Total Overhead Cost		10,518,000.00	9,683,500.00	9,700,000.00	9,700,000.00	16,500.00	11,200,000.00	11,200,000.00
Total Recurrent Expenditure		10,518,000.00	9,683,500.00	9,700,000.00	9,700,000.00	16,500.00	11,200,000.00	11,200,000.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

17001001/22020308	Field & Camping Materials Supplies	4,620,000.00	3,340,239.00	3,350,000.00	3,350,000.00	9,761.00	4,850,000.00	4,850,000.00
17001001/22020310	Teaching Aids/ Instruction Materials	2,156,000.00	3,198,000.00	3,200,000.00	3,200,000.00	2,000.00	2,200,000.00	2,200,000.00
17001001/22020504	Sustenance of Mass Literacy	1,927,100.00	3,183,719.62	3,200,000.00	3,200,000.00	16,280.38	3,200,000.00	3,200,000.00
17001001/22020604	Security Vote (Including Operations)						18,836,795.00	18,836,795.00
17001001/22021003	Publicity Advert & Briefing	2,998,008.00	4,793,000.00	4,800,000.00	4,800,000.00	7,000.00		
17001001/22021009	Sporting Activities	8,997,000.09	6,996,000.00	7,000,000.00	7,000,000.00	4,000.00	5,000,000.00	5,000,000.00
17001001/22021018	Women & Youth Empowerment Programme		16,999,000.00	17,000,000.00	17,000,000.00	1,000.00		
17001001/22021021	Special Days/Celebrations	4,075,391.31	7,068,991.92	7,076,000.00	7,076,000.00	7,008.08	4,076,000.00	4,076,000.00
17001001/22021025	Supplementary Support NYSC	3,798,000.00	10,388,000.00	10,400,000.00	10,400,000.00	12,000.00	5,400,000.00	5,400,000.00
17001001/22021031	Allowance/Rehabilitation of Person with Disability	1,499,500.00	3,999,460.00	4,000,460.00	4,000,460.00	1,000.00	2,000,460.00	2,000,460.00
17001001/22021047	Overhead to Primary School	9,999,800.00						
17001001/22021067	Poverty Alleviation		9,990,000.00	10,000,000.00	10,000,000.00	10,000.00		
Sub Total Overhead Cost		40,070,799.40	69,956,410.54	70,026,460.00	70,026,460.00	70,049.46	45,563,255.00	45,563,255.00
Total Recurrent Expenditure		40,070,799.40	69,956,410.54	70,026,460.00	70,026,460.00	70,049.46	45,563,255.00	45,563,255.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary	130,255,505.50	146,556,789.11	97,976,851.00	97,976,851.00	48,579,938.11	113,375,693.00	119,044,478.00
Sub Total - Personnel Cost		130,255,505.50	146,556,789.11	97,976,851.00	97,976,851.00	48,579,938.11	113,375,693.00	119,044,478.00
21001001/22020307	Drugs & Medical Supplies	4,198,000.00						
21001001/22021022	Infant and Young Child feeding (IYCF)	5,992,700.00						
21001001/22021027	Polio Immunization Days (IPDS)	16,995,000.00	9,996,400.00	10,000,400.00	10,000,400.00	4,000.00	17,000,400.00	17,000,400.00
21001001/22021041	Emergency Relief Materials/Preparedness & Response to Epidemic		15,992,000.00	16,000,000.00	16,000,000.00	8,000.00	5,000,016.00	5,000,016.00

21001001/22021047	Overhead Cost payment to Hospitals		4,990,310.55	5,000,040.00	5,000,040.00	9,729.45	21,194,640.00	21,194,640.00
21001001/22021052	System & Services of PHC	1,992,000.00	2,190,347.79	2,200,800.00	2,200,800.00	10,452.21	2,200,800.00	2,200,800.00
21001001/22021054	Community Management of Acute Malnutrition	2,997,000.00	4,493,000.00	4,500,000.00	4,500,000.00	7,000.00	3,000,000.00	3,000,000.00
21001001/22021080	Infant and Young Child feeding (IYCF)		5,980,000.00	6,000,480.00	6,000,480.00	20,480.00	6,000,480.00	6,000,480.00
Sub Total Overhead Cost		32,174,700.00	43,642,058.34	43,701,720.00	43,701,720.00	59,661.66	54,396,336.00	54,396,336.00
Total Recurrent Expenditure		162,430,205.50	190,198,847.45	141,678,571.00	141,678,571.00	48,520,276.45	167,772,029.00	173,440,814.00
MANDATORY DEDUCTIONS								

17001001/21010101	Contribution for Primary Education - Basic Salary	796,799,885.84	835,247,923.18	662,959,800.00	662,959,800.00	172,288,123.18	511,280,782.00	536,844,822.00
Total		796,799,885.84	835,247,923.18	662,959,800.00	662,959,800.00	172,288,123.18	511,280,782.00	536,844,822.00
SOCIAL BENEFITS								
DEPARTMENT OF ADMIN. & FINANCE								

25001001/22010101	Retirement/Death Gratuity		4,809,600.00	5,009,600.00	5,009,600.00	200,000.00	12,009,600.00	12,009,600.00
25001001/22010102	Contributory Pension	321,559,125.06						
25001001/22010105	Other Pension Requirement		129,196,119.83	45,734,520.00	121,460,464.00	7,735,655.83	45,734,520.00	45,734,520.00
Total		321,559,125.06	134,005,719.83	50,744,120.00	126,470,064.00	7,535,655.83	57,744,120.00	57,744,120.00
Grand Total		1,803,246,364.33	2,109,395,254.68	1,513,043,210.00	1,729,133,634.00	380,261,620.68	1,228,619,600.00	1,272,806,481.00



KAURU LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

20001001/14010101 Transfer from CRF to CDF		576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43	933,987,082.00	934,144,582.00
Total		576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43	933,987,082.00	934,144,582.00
OTHER CAPITAL RECEIPTS								

MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		576,906,526.19	426,599,529.57	670,220,181.00	670,220,181.00	243,620,651.43	933,987,082.00	934,144,582.00

KAURU LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAMME
FOR THE PERIOD ENDED 31/12/2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
25001001 - DEPT. OF ADMIN AND FINANCE							

25001001/23020118/06000001 Provision of Infrastructure across the Local Government	83,306,565.43						
25001001/23020124/06000002 Construction Provision of Market Stall	158,421,197.82						
25001001/23020124/06000004 construction of market at Bakin Kogi Kauru Kaibi		8,586,602.10	32,836,795.00	32,836,795.00	24,250,192.90	152,000,000.00	152,000,000.00
25001001/23010114/11000001 Purchase of Computers at L/Govt Secretariat	10,800,000.00	4,802,444.00	4,836,444.00	4,836,444.00	34,000.00	10,836,434.00	10,836,434.00
25001001/23020102/13000004 Constr. of Residential Buildings at Kauru		7,467,053.25	31,025,000.00	31,025,000.00	23,557,946.75	21,525,000.00	21,525,000.00
25001001/23010105/13000007 Purch. of Chairman Official Vehicle (Peugeot 508)	20,000,000.00	16,720,489.98		22,000,000.00	5,279,510.02		
25001001/23010104/13000008 Purchase of Motorcycle at Kauru West	2,880,000.00	2,100,000.00	9,400,000.00	9,400,000.00	7,300,000.00	9,400,000.00	9,400,000.00
25001001/23010104/13000009 Provision of Facilities for Security Agencies		17,900,000.00	18,000,000.00	18,000,000.00	100,000.00		
Total	275,407,763.25	57,576,589.33	96,098,239.00	118,098,239.00	60,521,649.67	193,761,434.00	193,761,434.00
15001001 - DEPT. OF AGRICULTURE AND FORESTRY							

15001001/23030127/01000002 Purch. of Agricultural Equipment Farming/Chemicals	12,735,000.00	21,861,749.60	39,100,000.00	39,100,000.00	17,238,250.40	34,100,000.00	34,100,000.00
15001001/23010127/01000003 Purchase of Agro-Chemicals At Kauru West	995,000.00						
15001001/23020127/01000010 Purchase of Tractors at Kauru West	7,430,103.50						
15001001/23020113/01000019 Construction/Provision of Slaughter at Kauru Kumana Chawai	9,137,321.25						
15001001/23050101/01000030 Provision for Community Based Agriculture at Kauru West	50,000.00						
15001001/23020113/01000031 Construction/provision of Agricultural Facilities across the		3,843,325.75	8,000,000.00	8,000,000.00	4,156,674.25	8,000,000.00	8,000,000.00
Total	30,347,424.75	25,705,075.35	47,100,000.00	47,100,000.00	21,394,924.65	42,100,000.00	42,100,000.00
34001001 - DEPT. OF WORKS AND INFRASTRUCTURE							

34001001/23030121/06000012 Rehabilitation/ Repairs of Residential Buildings	36,029,923.81	621,192.00	15,000,000.00	27,649,703.00	27,028,511.00	30,000,000.00	30,000,000.00
34001001/23020101/06000013 Constr./Provision of Office Buildings	17,582,738.50						
34001001/23010101/13000018 Construction/Provision of Residential Buildings	15,827,559.20			15,239,000.00	15,239,000.00		
34001001/23020118/06000019 Provision of Infrastructure across the Local Government		45,743,871.23	48,186,218.00	87,632,688.00	41,888,816.77	103,610,235.00	103,610,235.00
34001001/23030121/06000012 Rehabilitation of Office Buildings		5,969,483.72	30,000,000.00	30,000,000.00	24,030,516.28	30,000,000.00	30,000,000.00
34001001/23020105/10000013 Construction/Provision of Boreholes		29,962,000.00	30,000,000.00	30,000,000.00	38,000.00	20,000,000.00	20,000,000.00
34001001/23020105/10000018 Construction/Provision of Boreholes at Geshere Bitall Kwas	24,739,998.20	20,100,981.84		22,440,000.00	2,339,018.16		
34001001/23010112/13000001 Purchase of office furniture and fittings at L/Govt Secretariat		500,000.00	13,000,000.00	13,000,000.00	12,500,000.00	13,000,000.00	13,000,000.00
34001001/23010109/13000003 Purch. of Sea Board @ Makami Ung. Tudu and Bakin Kogi.			1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
34001001/23010105/13000004 purchase of Motor Vehicle	3,182,000.00	29,800,000.00	30,000,000.00	30,000,000.00	200,000.00	30,000,000.00	30,000,000.00
34001001/23010107/13000006 Purchase of Fire Fighting Truck			3,999,996.00	3,999,996.00	3,999,996.00		
34001001/23020103/14000001 Construction/Provision Rural Electricity at Kitimi Ganye-K	1,147,000.00						
34001001/23020103/14000003 Purchase of Transformers at Kauru Kwassam		8,000,000.00	10,000,000.00	10,000,000.00	2,000,000.00	10,000,000.00	10,000,000.00
D/ Kasuwa D/ Da							
34001001/23020103/14000006 Installation Solar Street Light at Local Government Secretariat		23,964,086.89	24,000,000.00	24,000,000.00	35,913.11		
34001001/23020103/14000008 Construction/Provision of Rural Electricity Across the LGA.						99,575,946.00	99,575,946.00



34001001/23030125/14000027	Rehabilitation/Repairs power generating plants.	100,000.00	3,200,000.00	4,499,999.00	4,499,999.00	1,299,999.00	2,499,999.00	2,499,999.00
34001001/23010119/14000028	Purchase of Solar Power						2,000,000.00	2,000,000.00
34001001/23010119/14000029	Purchase of Lighting Equipment		406,000.00	500,000.00	500,000.00	94,000.00		
34001001/23020103/14000030	Provision of Solar Home System		3,300,500.00	12,750,000.00	12,750,000.00	9,449,500.00		
34001001/23010119/14000031	Purchase and Installation of Solar Inverter @ the Local Gove			9,000,000.00	9,000,000.00	9,000,000.00		
34001001/23020114/17000001	Constr. of Bridge and Culverts across the LGA.		58,045,438.54	84,614,030.00	84,614,030.00	26,568,591.46	110,674,110.00	110,674,110.00
34001001/23020114/17000005	Construction of laterite feeder road at Kurmin shadow- Ang A	200,000.00						
34001001/23020114/17000007	Construction/Provision Of Semi Bridge At Badarun Kasa Dan	100,000.00						
34001001/23020114/17000017	Construction/Provision of Box Culverts at Bitai-Kogi Kurat	4,943,996.00						
34001001/23020114/17000050	Completion of of Kiban Gari Bridge	45,226,842.21	20,000,000.00		45,226,846.00	25,226,846.00		
34001001/23020114/17000061	Construction/Provision of Drainage at Ung. Nassarawa Kadage	5,323,336.50						
34001001/23020116/17000071	Construction of Bridge at Kikoba Phase II	5,997,978.00			6,403,466.00	6,403,466.00		
34001001/23010114/17000083	Construction/Provision of rural Road Across the Local Govern			30,140,127.00	30,140,127.00	30,140,127.00	80,140,127.00	80,140,127.00
Total		160,401,372.42	249,613,554.22	347,190,370.00	488,595,855.00	238,982,300.78	533,000,417.00	533,000,417.00
17001001 - DEPT. OF EDUCATION & SOCIAL DEVELOPMENT								

17001001/23020107/05000020	Rehabilitation/Repairs-Public Schools Across the LGA.	43,232,000.00	32,120,374.53	40,000,000.00	40,000,000.00	7,879,625.47	40,000,000.00	40,000,000.00
17001001/23010125/05000023	Purchase of Teaching / Learning Aids Equipment	18,605,391.29	17,150,000.00	20,000,000.00	20,000,000.00	2,850,000.00	20,000,000.00	20,000,000.00
17001001/23010112/05000045	Purchase of Class Room Furnitures At Kauru West Makami Pari	5,000,000.00						
17001001/23010112/05000052	Constr. of Home Economic Equipment at Kauru West	12,520,859.22						
17001001/23020107/05000053	Fencing Primary Schools						10,000,001.00	10,000,001.00
17001001/23010124/05000054	Purch. of Classroom Furnitures/Uniforms		3,980,001.00	25,929,545.00	25,929,545.00	21,949,544.00	8,929,545.00	8,929,545.00
17001001/23010124/05000055	Purchase of Vocational and Skill development Equipment.			8,999,964.00	8,999,964.00	8,999,964.00		
17001001/23040105/09000001	Refuse Evacuation and waste Management.		8,850,000.00	18,000,000.00	18,000,000.00	9,150,000.00		
17001001/23010133/11000001	Purchase of Information Equipment		6,214,934.79	7,000,000.00	7,000,000.00	785,065.21		
17001001/23050101/13000003	SHAWN II Programme	2,500,000.00	1,200,000.00	3,000,000.00	3,000,000.00	1,800,000.00	3,150,000.00	3,307,500.00
17001001/23010124/13000004	Purchase of Community Development Materials Across three chi		12,199,999.00	13,199,999.00	13,199,999.00	1,000,000.00	8,199,999.00	8,199,999.00
Total		81,858,250.51	81,715,309.32	136,129,508.00	136,129,508.00	54,414,198.68	90,279,545.00	90,437,045.00
21001001 - DEPT. OF PRIMARY HEALTH CARE								

21001001/23020106/04000005	'Constr. of PHC Clinics at Madaci and Ibada.		2,566,088.75	40,000,000.00	40,000,000.00	37,433,911.25	40,000,000.00	40,000,000.00
21001001/23010122/04000009	'Purchase of Primary Health / Medical Equipment		450,000.00	13,200,000.00	13,200,000.00	12,750,000.00	3,200,000.00	3,200,000.00
21001001/23030105/04000014	Rehabilitation/repairs-Hospital/Health centres	19,991,000.00		31,645,686.00	31,645,686.00	31,645,686.00	31,645,686.00	31,645,686.00
21001001/23050101/04000017	Contribution to PHC Services	8,900,715.26		10,000,000.00	10,000,000.00	10,000,000.00		
21001001/23020106/04000018	Fencing of Health Centres(PHC)		5,572,912.40	20,000,000.00	20,000,000.00	14,427,087.60		
21001001/23050101/04000019	Food and Nutrition Programme		3,400,000.20	3,500,000.00	3,500,000.00	99,999.80		
Total		28,891,715.26	11,989,001.35	118,345,686.00	118,345,686.00	106,356,684.65	74,845,686.00	74,845,686.00
Grand Total		576,906,526.19	426,599,529.57	744,863,803.00	908,269,288.00	481,669,758.43	933,987,082.00	934,144,582.00



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

KUBAU

LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE **KADUNA STATE HOUSE OF ASSEMBLY**



PROFILE OF ELECTED OFFICIALS

Hon. Alh. Sabo Aminu

Hon. Musa Abdul

Hon. Jafar Mohammed

Hon. Musa Yahaya

Hon. Musa Sale

Hon. Abubakar Yahaya

Hon. Shuaibu Yahaya

Hon. Salmanu Ja'afaru

Hon. Ado Alhassan

Hon. Abdullahi Mohammed

Hon. Inusa Shuaibu

Hon. Yau Abdullahi

Hon. Rilwanu Mohammed Inuwa

Executive Chairman

Elected Councilor – Anchau Ward

Elected Councilor – Kubau Ward

Elected Councilor – Dutsen Wai Ward

Elected Councilor – Damau Ward

Elected Councilor – Pambegua Ward

Elected Councilor – Karreh Ward

Elected Councilor – Mah Ward

Elected Councilor – Kargi Ward

Elected Councilor – Zuntu Ward

Elected Councilor – Zabi Ward

Elected Councilor – Haskiya Ward

Council Secretary

MANAGEMENT STAFF

Alh. Bilyaminu Abdullahi Yakawada

Alh. Umar Garba

Alh. Lawal Mohammed

Alh. Shehu Usman

Mrs. Grace Dogo

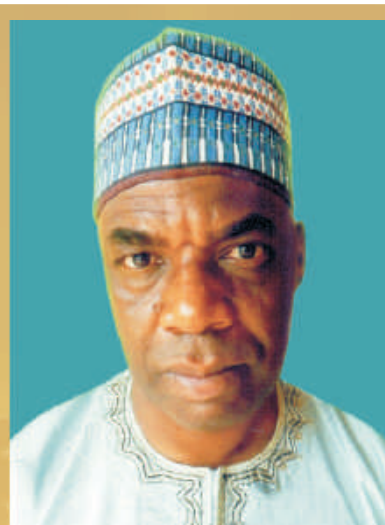
Director Admin & Finance

Director Agriculture and Forestry

Director Education & Social Development

Director Works and Infrastructure

Director Primary Health Care



Hon. Sabo Aminu
Executive Chairman



Hon. Rilwanu M. Inuwa
Council Secretary



Alh. Bilyaminu A. Yakawada
Dir. Admin and Finance



Alh. Adamu A. Sani
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Kubau Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kubau 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 Kubau Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Kubau Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Kubau Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

Hon. Alh. Sabo Aminu
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Kubau Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.

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

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



Alh. Adamu A. Sani
DDFS



RECORD KEEPING:

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



CASH FLOW STATEMENTS

RECEIPTS:

During the year the Local Government received the sum of two billion, two hundred and forty-seven million, two hundred and forty-eight thousand, two hundred and one naira, sixty-six kobo (N2,247,248,201.66) only, This is made up of the following:

Statutory Allocation	-	N1,966,117,849.45	87.49%
Value Added Tax	-	N257,399,839.32	11.45%
Independent Revenue	-	NIL	
Below the line receipts	-	N23,732,512.89	10.06%
Total	=	<u>N2,247,248,201.66</u>	100%

From the above presentation statutory allocation and value added tax both from the federation account constitute 98.94% of total receipts, while internally generated revenue contributed nothing. From a budget of N60,000,000.00 nothing was realized as internally generated revenue. This means there is a conduit pipe through which the revenue in being siphoned. The revenue consultant and the management should give reasons for this abysmal performance.

PAYMENTS

Total payments during the year amounted to two billion, two hundred and forty-seven million, five hundred and three thousand, and fifty-seven naira, eighty-three kobo (N2,247,503,057.83) only. This is broken down as follows:

Recurrent Expenditure	-	N1,454,455,644.24	64.71%
Capital Expenditure	-	N793,047,413.59	35.29%
Total	=	<u>N2,247,503,057.83</u>	100%

The above presentation shows that recurrent expenditure took 64.71% leaving 35.29% for capital expenditure. There is need for improvement of the capital component of the expenditure.

STATEMENTS OF ASSETS AND LIABILITIES

TREASURIES AND BANKS:

As at 31st December, 2019, the Local Government had a nil cash balance while the bank accounts had the sum of six hundred and sixty-two thousand, six hundred and twenty-three naira, twenty-four kobo (N662,623.24) only. The balances are in the following accounts.

Unity Main Account No.0023125621	-	N525,294.02
Unity Capital Account No. 0001085978	-	N41,737.61
UBA Paris Club Account No. 101175631	-	N95,591.61
Total	=	<u>N662,623.24</u>



These balances have been verified and certified.

INVESTMENTS

The book value of the Local Government's investments as at 31st December, 2019, stood at N12,850,000.00. Despite these investments nothing was realized by way of dividends. This raises the need for the diversification of the investment portfolio.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits remitted appropriately to the third parties.

KUBAU LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY
FOR THE PERIOD ENDED 31/12/2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance	1,376,250.43	917,479.41	26,739,420.00	466,043,084.00	465,125,604.59		
RECEIPTS:							
Statutory Allocation	2,407,880,755.07	2,223,515,688.77	2,641,194,020.00	2,641,194,020.00	417,678,331.23		
Internally Generated Revenue	120,943.10		60,000,000.00	60,000,000.00	60,000,000.00		
Transfer from CRF	792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41		
BTL Receipts	100,937,538.88	23,732,512.89			23,732,512.89		
Total Current Year Receipts	3,301,006,106.37	3,040,295,615.25	4,156,737,569.00	4,156,737,569.00	1,116,441,953.75		
Total Funds Available	3,302,382,356.80	3,041,213,094.66	4,183,476,989.00	4,622,780,653.00	1,581,567,558.34		
Recurrent Expenditure: Economic Classification							
Employees Compensation	749,734,508.46	771,145,919.13	675,127,040.00	771,732,895.00	586,975.87	622,219,866.00	684,441,852.00
Social Benefits	111,820,000.00	128,712,978.96	44,576,604.00	132,236,796.00	3,523,817.04		
Overhead Costs	753,889,091.41	526,117,324.26	525,946,827.00	530,946,827.00	4,829,502.74	639,522,950.00	620,646,518.00
Service Wide Vote	950,000.00	4,746,909.00			4,746,909.00		
BTL Payments	100,937,538.88	23,732,512.89			23,732,512.89		
Transfer to Capital Development Fund	792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41		
Total Recurrent Expenditure	2,509,398,008.07	2,247,503,057.83	2,701,194,020.00	2,890,460,067.00	642,957,009.17	1,261,742,816.00	1,305,088,370.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	33,671,921.90	60,690,804.88	63,092,289.00	63,092,289.00	2,401,484.12	94,940,039.00	90,705,039.00
04 Improvement to Human Health	33,995,505.80	63,873,121.00	190,987,250.00	190,987,250.00	127,114,129.00	152,469,750.00	143,584,750.00
05 Enhancing Skills and Knowledge	106,097,966.86	63,675,459.70	302,436,829.00	302,436,829.00	238,761,369.30	204,397,467.00	191,694,967.00
06 - Housing and Urban Development		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00	20,000,000.00	20,000,000.00
09 Environmental Improvement	108,529,619.33	57,045,234.40	92,000,000.00	92,000,000.00	34,954,765.60	52,924,750.00	44,039,750.00
10 Water Resources and Rural Development	19,313,714.35	57,211,410.50	78,056,500.00	78,056,500.00	20,845,089.50	39,884,750.00	37,249,750.00
11 Information Communication & Technology	20,873,835.85						
13 Reform of Government and Governance	216,909,322.18	141,167,064.61	273,238,250.00	360,898,442.00	219,731,377.39	163,575,000.00	158,690,000.00
14 Power	83,576,807.05	24,000,000.00	45,153,000.00	45,153,000.00	21,153,000.00	103,905,000.00	81,577,500.00
17 Road	169,098,176.00	320,384,318.50	427,318,851.00	589,696,276.00	269,311,957.50	189,063,250.00	176,463,250.00
Total Capital Expenditure by Program	792,066,869.32	793,047,413.59	1,482,282,969.00	1,732,320,586.00	939,273,172.41	1,021,160,006.00	944,005,006.00
Total Expenditure (Budget Size)	3,301,464,877.39	3,040,550,471.42	4,183,476,989.00	4,622,780,653.00	1,582,230,181.58	2,282,902,822.00	2,249,093,376.00
Budget Surplus/(Deficit)	917,479.41	662,623.24			662,623.24	2,282,902,822.00	2,249,093,376.00
Financing of Deficit by Borrowing							
Closing Balance	-917479.41	-662623.24			662623.24	2282902822	2249093376

KUBAU LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		1,966,117,849.45	2,043,669,975.91
Value Added Tax		257,397,839.32	364,210,779.16
Independent Revenue	1		120,943.10
BTL Receipts	2	23,732,512.89	100,937,538.88
Total Receipts		2,247,248,201.66	2,508,939,237.05
Payments			
Compensation of Employees	3	771,145,919.13	749,734,508.46
Social Benefits	4	128,712,978.96	111,820,000.00
Service wide vote		4,746,909.00	950,000.00
Overhead Cost	5	526,117,324.26	753,889,091.41
Below-The-Line Payments	6	23,732,512.89	100,937,538.88
Total Payments		1,454,455,644.24	1,717,331,138.75
Net Cash Flow from Operating Activities		792,792,557.42	791,608,098.30
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		60,690,804.88	33,671,921.90
Improvement to Human Health		63,873,121.00	33,995,505.80
Enhancing Skills and Knowledge		63,675,459.70	106,097,966.86
Housing and Urban Development		5,000,000.00	
Environmental Improvement		57,045,234.40	108,529,619.33
Water Resources and Rural Development		57,211,410.50	19,313,714.35
Information and Communication Technology			20,873,835.85
Reform of Government and Governance		141,167,064.61	216,909,322.18
Power		24,000,000.00	83,576,807.05
Road		320,384,318.50	169,098,176.00
Net Cash Flow from Investing Activities	7	793,047,413.59	792,066,869.32
Cash Flow from Financing Activities:			
Net Surplus(Deficit) for the Year		254,856.17	458,771.02
Opening Balance		917,479.41	1,376,250.43
Closing Balance	8	662,623.24	917,479.41
Note 1 - Independent Revenue			

Repayments General			120,943.10
Total			120,943.10
Note 2 - BTL Receipts			

VAT due to FIRS		2,000,000.00	
PAYE Taxes due to State Board of Internal Revenue		9,563,947.80	5,749,955.58
Union Deductions		500,000.00	10,107,164.33
Deposits		4,857,710.40	98,107.74



Loans deduction for Salary Other Deduction for payroll			27,716,442.00
WHT Due to BIR		2,000,000.00	
NUCGE Deduction		3,310,854.69	2,483,621.42
MHWU Deduction		1,500,000.00	
Sharp - Sharp Loan			11,460,683.99
Refund of Unclaimed Salary			1,000,000.00
NUT Deduction			26,312,750.60
NUT Endwell Deduction			14,160,000.07
National Housing Fund Deduction			1,771,813.15
AOPSHON			77,000.00
Total		23,732,512.89	100,937,538.88
Note 3 - Compensation of Employees			

Contribution for Primary Teachers Salaries		410,103,920.00	418,834,261.26
Local Government Staff	3A	361,041,999.13	330,900,247.20
Total		771,145,919.13	749,734,508.46
Note 3A - Local Government Staff			

Kubau Local Govt		361,041,999.13	330,900,247.20
Total		361,041,999.13	330,900,247.20
Note 4 - Social Benefits			

Contribution to Pension Fund		88,406,700.00	70,000,000.00
Other Pension Benefits		40,306,278.96	41,820,000.00
Total		128,712,978.96	111,820,000.00
Note 5 - Overhead Costs			

Transport and Travelling		18,054,999.00	115,704,983.01
Utilities		1,179,000.00	91,421,954.00
Material and Supplies		63,309,656.33	72,972,138.13
Maintenance Services		30,745,343.00	82,866,452.74
Training		12,600,500.00	17,060,940.99
Other Services		162,024,700.00	163,778,250.00
Consulting & Professional Services		25,021,500.00	10,779,200.00
Fuel and Lubricants			21,836,374.44
Financial Charges		289,999.00	844,296.60
Miscellaneous Expenses		212,891,626.93	176,624,501.50
Total		526,117,324.26	753,889,091.41
Note 6 - Below the Line Payments			

Vat due to FIRS		2,000,000.00	
PAYE Deductions Remittances to BIR		9,563,947.80	5,749,955.58
Union Deductions		500,000.00	10,107,164.33
Deposits		4,857,710.40	98,107.74

Loans Deduction for Salary Other Deduction for Payroll			27,716,442.00
WHT Due to BIR		2,000,000.00	
NUCGE Deduction		3,310,854.69	2,483,621.42
MHWU Deduction		1,500,000.00	
Sharp - Sharp Loan			11,460,683.99
Refund of Unclaimed Salary			1,000,000.00
NUT Deduction			26,312,750.60
NUT Endwell Deduction			14,160,000.07
National Housing Fund Deduction			1,771,813.15
AOPSHON			77,000.00
Total		23,732,512.89	100,937,538.88
Note 7 - Net Cash From Investing Activities by Location			

Kubau Ward		248,980,720.16	293,107,039.68
Haskiya Ward		9,735,089.17	29,538,661.69
Kargi Ward		40,000,000.00	51,326,557.45
Damau Ward		194,218,192.50	41,975,880.47
Anchau Ward		143,037,056.75	154,780,262.03
Dutsen-Wai Ward		51,931,607.01	61,070,332.05
Zuntu Ward		30,654,750.00	57,674,619.86
Pambegua Ward		29,489,999.00	38,204,341.20
Mah Ward		28,000,000.00	27,371,853.01
Zabi Ward		7,010,000.00	19,513,499.00
Kareh Ward		9,989,999.00	17,503,822.88
Total		793,047,413.59	792,066,869.32
Note 8 - Closing Balance			

Unity Bank - Main. Account		525,294.02	
Unity Bank - Capital Account		41,737.61	
UBA - MAIN ACCOUNT			695,851.88
UBA - CAPITAL ACCOUNT			221627.53
UBA - PARIS ACCOUNT		95591.61	
Sub Total: Cash and Bank		662623.24	917479.41
Total Consolidated Cash & Bank Balances		662623.24	917479.41



KUBAU LOCAL GOVERNMENT
STATEMENT OF ASSETS AND
LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019		Actual 2018
ASSETS:				

Liquid Assets				

Treasuries and Banks	8	662,623.24		917,479.41
Sub Total		662,623.24		917,479.41
Investments and Other Assets				

Investments	9	12,850,000.00		12,850,000.00
Sub Total		12,850,000.00		12,850,000.00
Total Assets		13,512,623.24		13,767,479.41
Public Funds:				

Consolidated Revenue Fund	11	662,623.24		917,479.41
Capital Development Fund	12			
Other Funds		12,850,000.00		12,850,000.00
Sub - Total: Public Funds		13,512,623.24		13,767,479.41
LIABILITIES:				

Public Funds + Liabilities		13,512,623.24		13,767,479.41
Note 8 - Treasuries and Banks				

Unity Bank - Main. Account		525,294.02		
Unity Bank - Capital Account		41,737.61		
UBA - MAIN ACCOUNT				695,851.88
UBA - CAPITAL ACCOUNT				221,627.53
UBA - PARIS ACCOUNT		95,591.61		
Total		662,623.24		917,479.41
Note 9 - Investments				

Ikara Food Processing Company		5,500,000.00		5,500,000.00
Kachia Ginger Company		2,000,000.00		2,000,000.00

Makarfi Sugar Company		2,100,000.00		2,100,000.00
Nigerian Universal Bank		500,000.00		500,000.00
Intercity Bank Plc (Unity Bank)		650,000.00		650,000.00
Oceanic Bank		100,000.00		100,000.00
NUB Int'l Bank Plc (First Inland Bank)		1,000,000.00		1,000,000.00
Global Bank Plc		1,000,000.00		1,000,000.00
Total		12,850,000.00		12,850,000.00
Note 10 - Advances				

Note 11 - Consolidated Revenue Fund				

Opening Balance		-917479.41		-1376250.43
Add/(Less) Net Recurrent Surplus/(Deficit)		254856.17		458771.02
Closing Balance		-662623.24		-917479.41
Note 12 - Capital Development Fund				



KUBAU LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance		1,376,250.43	917,479.41		189,266,047.00	188,348,567.59		
Add: Recurrent Receipts:								
Statutory Allocation		1,955,848,163.25	1,893,985,922.19	2,084,303,881.00	2,084,303,881.00	190,317,958.81		
Share of VAT		364,210,779.16	257,397,839.32	480,639,643.00	480,639,643.00	223,241,803.68		
Excess Crude		14,939,187.69						
NNPC Refunds		3,383,691.29	2,819,742.74			2,819,742.74		
10% IGR State Contribution			6,945,335.00	76,250,496.00	76,250,496.00	69,305,161.00		
Exchange Rate Difference		21,090,789.40	3,171,245.46			3,171,245.46		
Share of Solid Minerals			2,453,241.62			2,453,241.62		
Share of Forex Equalization		44,472,875.55	36,730,494.17			36,730,494.17		
Excess Bank Charges		3,935,268.73	4,503,283.19			4,503,283.19		
Share of Goods and Value Consideration			15,508,585.08			15,508,585.08		
Sub Total: Statutory Allocation		2,407,880,755.07	2,223,515,688.77	2,641,194,020.00	2,641,194,020.00	417,678,331.23		
Direct Taxes	15			8,000,000.00	8,000,000.00	8,000,000.00		
Licenses	16			1,000,000.00	1,000,000.00	1,000,000.00		
Rates	17			6,000,000.00	6,000,000.00	6,000,000.00		
Fees	18			27,000,000.00	27,000,000.00	27,000,000.00		
Earnings	21			18,000,000.00	18,000,000.00	18,000,000.00		
Repayments	24	120,943.10						
Sub-Total: Independent Revenue		120,943.10		60,000,000.00	60,000,000.00	60,000,000.00		
Below The Line Receipts	29	100,937,538.88	23,732,512.89			23,732,512.89		
Total Recurrent Receipts		2,508,939,237.05	2,247,248,201.66	2,701,194,020.00	2,701,194,020.00	453,945,818.34		
Total Funds Available		2,510,315,487.48	2,248,165,681.07	2,701,194,020.00	2,890,460,067.00	642,294,385.93		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	749,734,508.46	771,145,919.13	675,127,040.00	771,732,895.00	586,975.87	622,219,866.00	684,441,852.00
Social Benefits		111,820,000.00	128,712,978.96	44,576,604.00	132,236,796.00	3,523,817.04		
Overhead Cost	31	753,889,091.41	526,117,324.26	525,946,827.00	530,946,827.00	4,829,502.74	639,522,950.00	620,646,518.00
Public Debt Charges		950,000.00	4,746,909.00			4,746,909.00		
BTL Payments	32	100,937,538.88	23,732,512.89			23,732,512.89		
Total Recurrent Payments		1,717,331,138.75	1,454,455,644.24	1,245,650,471.00	1,434,916,518.00	19,539,126.24	1,261,742,816.00	1,305,088,370.00
Net Recurrent Funds before Transfers		792,984,348.73	793,710,036.83	1,455,543,549.00	1,455,543,549.00	661,833,512.17	1,261,742,816.00	1,305,088,370.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41		
Total Appropriations/Transfers		792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41		
Closing Balance		917,479.41	662,623.24			662,623.24	1,261,742,816.00	1,305,088,370.00
Note 16 - Licenses								

Bicycle/License				1,000,000.00	1,000,000.00	1,000,000.00		
Total				1,000,000.00	1,000,000.00	1,000,000.00		



Note 17 - Rates								

Shops And Kiosk Rates				3,000,000.00	3,000,000.00	3,000,000.00		
Land use Charges (Private and Commercial Property)				3,000,000.00	3,000,000.00	3,000,000.00		
Total				6,000,000.00	6,000,000.00	6,000,000.00		
Note 18 - Fees								

Slaughter Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Naming Of Street Registration Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Advertising Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Customary Right of Occupancy Fees				3,000,000.00	3,000,000.00	3,000,000.00		
Birth/Death Registration Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Motor Cycle Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Native Liquor Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Towing of Vehicles Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Merriment And Road Closure Levies				1,000,000.00	1,000,000.00	1,000,000.00		
Public Convenience Sewage and Refuse Disposal Fee				1,000,000.00	1,000,000.00	1,000,000.00		
Fee Structure for Masts				13,000,000.00	13,000,000.00	13,000,000.00		
Religious Places Establishment Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Other Levies and Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Total				27,000,000.00	27,000,000.00	27,000,000.00		
Note 19 - Fines								

Note 20 - Sales								

Note 21 - Earnings								

Earning from Market				9,000,000.00	9,000,000.00	9,000,000.00		
Earning from Motor Park				9,000,000.00	9,000,000.00	9,000,000.00		
Total				18,000,000.00	18,000,000.00	18,000,000.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 24 - Repayment								

Refunds		120,943.10						
Total		120,943.10						



Note 25 - Investment Income								

Note 26 - Interest								

Note 27 - Miscellaneous								

Note 29 - BTL Receipts								

VAT due to FIRS			2,000,000.00			2,000,000.00		
PAYE Taxes due to State Board of Internal Revenue		5,749,955.58	9,563,947.80			9,563,947.80		
Union Deductions		10,107,164.33	500,000.00			500,000.00		
Deposits		98,107.74	4,857,710.40			4,857,710.40		
Loans deduction for Salary Other Deduction for payroll		27,716,442.00						
WHT Due to BIR			2,000,000.00			2,000,000.00		
NUCGE Deduction		2,483,621.42	3,310,854.69			3,310,854.69		
MHWU Deduction			1,500,000.00			1,500,000.00		
Sharp - Sharp Loan		11,460,683.99						
Refund of Unclaimed Salary		1,000,000.00						
NUT Deduction		26,312,750.60						
NUT Endwell Deduction		14,160,000.07						
National Housing Fund Deduction		1,771,813.15						
AOPSHON		77,000.00						
Total		100,937,538.88	23,732,512.89			23,732,512.89		
Note 30 - Salaries Wages & Allowances								

Department of Admin & Finance		199,852,747.20	225,660,973.95	150,150,975.00	225,753,336.00	92,362.05	165,166,072.00	181,682,679.00
Department of Primary Health Care		131,047,500.00	135,381,025.18	135,393,649.00	135,393,649.00	12,623.82	148,933,014.00	163,826,315.00
Contribution to Primary Education		418,834,261.26	410,103,920.00	389,582,416.00	410,585,910.00	481,990.00	308,120,780.00	338,932,858.00
Total		749,734,508.46	771,145,919.13	675,127,040.00	771,732,895.00	586,975.87	622,219,866.00	684,441,852.00
Note 31 - Overhead Cost								

Department of Admin & Finance		549,411,378.10	309,663,687.00	311,280,827.00	311,280,827.00	1,617,140.00	480,788,750.00	483,275,750.00
Department of Agriculture & Forestry		17,701,211.13	22,504,656.33	22,650,000.00	22,650,000.00	145,343.67	8,650,000.00	8,650,000.00
Department of Works and Infrastructure		104,741,417.18	31,924,343.00	27,500,000.00	32,500,000.00	575,657.00	16,950,000.00	16,450,000.00
Department of Education and Social Development		56,201,000.00	68,315,500.00	70,016,000.00	70,016,000.00	1,700,500.00	42,506,000.00	42,506,000.00
Department of Primary Health Care		25,834,085.00	93,709,137.93	94,500,000.00	94,500,000.00	790,862.07	90,628,200.00	69,764,768.00
Total		753,889,091.41	526,117,324.26	525,946,827.00	530,946,827.00	4,829,502.74	639,522,950.00	620,646,518.00

Note 32 - BTL Payments								

Vat due to FIRS			2,000,000.00			2,000,000.00		
PAYE Deductions Remittances to BIR		5,749,955.58	9,563,947.80			9,563,947.80		
Union Deductions		10,107,164.33	500,000.00			500,000.00		
Deposits		98,107.74	4,857,710.40			4,857,710.40		
Loans Deduction for Salary Other Deduction for Payroll		27,716,442.00						
WHT Due to BIR			2,000,000.00			2,000,000.00		
NUCGE Deduction		2,483,621.42	3,310,854.69			3,310,854.69		
MHWU Deduction			1,500,000.00			1,500,000.00		
Sharp - Sharp Loan		11,460,683.99						
Refund of Unclaimed Salary		1,000,000.00						
NUT Deduction		26,312,750.60						
NUT Endwell Deduction		14,160,000.07						
National Housing Fund Deduction		1,771,813.15						
AOPSHON		77,000.00						
Total		100,937,538.88	23,732,512.89			23,732,512.89		



KUBAU LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				-26739420	-276777037	-276777037		
Add: Capital receipts								
Transfer from Consolidated Revenue		792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41		
Sub Total: Capital Receipts		792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41		
Total Capital Fund Available		792,066,869.32	793,047,413.59	1,482,282,969.00	1,732,320,586.00	939,273,172.41		
Less: Capital Expenditure:								
General Public Services	37	110,082,223.26	107,807,741.26	202,057,500.00	202,057,500.00	94,249,758.74	140,960,000.00	136,075,000.00
Economic Affairs	38	33,671,921.90	60,690,804.88	63,092,289.00	63,092,289.00	2,401,484.12	94,940,039.00	90,705,039.00
Housing and Community Development	40	494,885,415.65	497,000,286.75	723,709,101.00	973,746,718.00	476,746,431.25	428,392,750.00	381,945,250.00
Health	41	28,995,505.80	63,873,121.00	190,987,250.00	190,987,250.00	127,114,129.00	152,469,750.00	143,584,750.00
Education	43	124,431,802.71	63,675,459.70	302,436,829.00	302,436,829.00	238,761,369.30	204,397,467.00	191,694,967.00
Total Capital Expenditure		792,066,869.32	793,047,413.59	1,482,282,969.00	1,732,320,586.00	939,273,172.41	1,021,160,006.00	944,005,006.00
Closing Balance							1,021,160,006.00	944,005,006.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs		110,082,223.26	107,807,741.26	202,057,500.00	202,057,500.00	94,249,758.74	140,960,000.00	136,075,000.00
Total		110,082,223.26	107,807,741.26	202,057,500.00	202,057,500.00	94,249,758.74	140,960,000.00	136,075,000.00
Note 38 - Economic Affairs								

70421 - Agriculture		33,671,921.90	60,690,804.88	63,092,289.00	63,092,289.00	2,401,484.12	94,940,039.00	90,705,039.00
Total		33,671,921.90	60,690,804.88	63,092,289.00	63,092,289.00	2,401,484.12	94,940,039.00	90,705,039.00
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		494,885,415.65	497,000,286.75	723,709,101.00	973,746,718.00	476,746,431.25	428,392,750.00	381,945,250.00
Total		494,885,415.65	497,000,286.75	723,709,101.00	973,746,718.00	476,746,431.25	428,392,750.00	381,945,250.00
Note 41 - Health								

70721 - General Medical Services				4,557,500.00	4,557,500.00	4,557,500.00	4,557,500.00	4,557,500.00
70731 - General Hospital Services			10,000,000.00	52,124,750.00	52,124,750.00	42,124,750.00	16,624,750.00	16,624,750.00

70740 - Public Health Services		28,995,505.80	27,817,249.00	62,075,000.00	62,075,000.00	34,257,751.00	28,787,500.00	28,787,500.00
70750 - R & D Health			26,055,872.00	72,230,000.00	72,230,000.00	46,174,128.00	102,500,000.00	93,615,000.00
Total		28,995,505.80	63,873,121.00	190,987,250.00	190,987,250.00	127,114,129.00	152,469,750.00	143,584,750.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		124431802.7	51675459.7	279821829	279821829	228146369.3	193397467	180694967
70921 - Lower Secondary Education			12000000	22615000	22615000	10615000	11000000	11000000
Total		124431802.7	63675459.7	302436829	302436829	238761369.3	204397467	191694967
Note 44 - Social Protection								



KUBAU LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



		Actual	Actual	Budget	Revised	2018	Proposed	Proposed
		2018	2019	2019	Budget 2019	Variance	2020	2021
STATUTORY ALLOCATION								
25001001 - Department of Admin Finance								

25001001/11010001	Statutory Allocation	1,955,848,163.25	1,893,985,922.19	2,084,303,881.00	2,084,303,881.00	190,317,958.81		
25001001/11010002	Share of VAT	364,210,779.16	257,397,839.32	480,639,643.00	480,639,643.00	223,241,803.68		
25001001/11010003	Excess Crude	14,939,187.69						
25001001/11010006	NNPC Refunds	3,383,691.29	2,819,742.74			2,819,742.74		
25001001/11010011	10% IGR State Contribution		6,945,335.00	76,250,496.00	76,250,496.00	69,305,161.00		
25001001/11010013	Exchange Rate Difference	21,090,789.40	3,171,245.46			3,171,245.46		
25001001/11000018	Share of Solid Minerals		2,453,241.62			2,453,241.62		
25001001/11010019	Share of Forex Equalization	44,472,875.55	36,730,494.17			36,730,494.17		
25001001/11010020	Excess Bank Charges	3,935,268.73	4,503,283.19			4,503,283.19		
25001001/11000021	Share of Goods and Value Consideration		15,508,585.08			15,508,585.08		
Total		2,407,880,755.07	2,223,515,688.77	2,641,194,020.00	2,641,194,020.00	417,678,331.23		
TAXES								
25001001 - Department of Admin Finance								

25001001/12100005	Refunds	120,943.10						
Total		120,943.10						
LICENSES								
25001001 - Department of Admin Finance								

25001001/12020012	Bicycle/License			1,000,000.00	1,000,000.00	1,000,000.00		
Total				1,000,000.00	1,000,000.00	1,000,000.00		
RATES								
25001001 - Department of Admin Finance								

25001001/12030006	Shops And Kiosk Rates			3,000,000.00	3,000,000.00	3,000,000.00		
25001001/12030007	Land use Charges (Private and Commercial Property)			3,000,000.00	3,000,000.00	3,000,000.00		
Total				6,000,000.00	6,000,000.00	6,000,000.00		
FEES								
25001001 - Department of Admin Finance								

25001001/12040003	Slaughter Fees			1,000,000.00	1,000,000.00	1,000,000.00		
25001001/12040006	Naming Of Street Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00		
25001001/12040022	Advertising Fees			1,000,000.00	1,000,000.00	1,000,000.00		
25001001/12040031	Customary Right of Occupancy Fees			3,000,000.00	3,000,000.00	3,000,000.00		



25001001/12040043	Birth/Death Registration Fees			1,000,000.00	1,000,000.00	1,000,000.00		
25001001/12040072	Motor Cycle Fees			1,000,000.00	1,000,000.00	1,000,000.00		
25001001/12040074	Native Liquor Fees			1,000,000.00	1,000,000.00	1,000,000.00		
25001001/12040089	Towing of Vehicles Fees			1,000,000.00	1,000,000.00	1,000,000.00		
25001001/12040100	Merriment And Road Closure Levies			1,000,000.00	1,000,000.00	1,000,000.00		
25001001/12040101	Public Convenience Sewage and Refuse Disposal Fee			1,000,000.00	1,000,000.00	1,000,000.00		
25001001/12040102	Fee Structure for Masts			13,000,000.00	13,000,000.00	13,000,000.00		
25001001/12040103	Religious Places Establishment Fees			1,000,000.00	1,000,000.00	1,000,000.00		
25001001/12040104	Other Levies and Fees			1,000,000.00	1,000,000.00	1,000,000.00		
Total				27,000,000.00	27,000,000.00	27,000,000.00		
FINES								
25001001 - Department of Admin Finance								

SALES								
25001001 - Department of Admin Finance								

EARNINGS								
25001001 - Department of Admin Finance								

25001001/12070012	Earning from Market			9,000,000.00	9,000,000.00	9,000,000.00		
25001001/12070013	Earning from Motor Park			9,000,000.00	9,000,000.00	9,000,000.00		
Total				18,000,000.00	18,000,000.00	18,000,000.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin Finance								

REPAYMENTS								
25001001 - Department of Admin Finance								

25001001/12100005	Refunds	120,943.10						
Total		120,943.10						
INVESTMENT INCOMES								
25001001 - Department of Admin Finance								

INTEREST EARNED								
25001001 - Department of Admin Finance								



MISCELLANEOUS								
25001001 - Department of Admin Finance								

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin Finance								

25001001/12150002	VAT due to FIRS			2,000,000.00		2,000,000.00		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	5,749,955.58	9,563,947.80			9,563,947.80		
25001001/12150004	Union Deductions	10,107,164.33	500,000.00			500,000.00		
25001001/12150005	Deposits	98,107.74	4,857,710.40			4,857,710.40		
25001001/12150006	Loans deduction for Salary Other Deduction for payroll	27,716,442.00						
25001001/12150010	WHT Due to BIR		2,000,000.00			2,000,000.00		
25001001/12150012	NUCGE Deduction	2,483,621.42	3,310,854.69			3,310,854.69		
25001001/12150013	MHWU Deduction		1,500,000.00			1,500,000.00		
25001001/12150020	Sharp - Sharp Loan	11,460,683.99						
25001001/12150030	Refund of Unclaimed Salary	1,000,000.00						
25001001/12100032	NUT Deduction	26,312,750.60						
25001001/12100034	NUT Endwell Deduction	14,160,000.07						
25001001/12150035	National Housing Fund Deduction	1,771,813.15						
25001001/12150039	AOPSHON	77,000.00						
Total		100,937,538.88	23,732,512.89			23,732,512.89		
SUMMARY:								
INTERNALLY GENERATED REVENUE		120,943.10		60,000,000.00	60,000,000.00	60,000,000.00		
STATUTORY ALLOCATION		2,043,669,975.91	1,966,117,849.45	2,160,554,377.00	2,160,554,377.00	194,436,527.55		
BELOW THE LINE RECEIPTS		100,937,538.88	23,732,512.89			23,732,512.89		
GRAND TOTAL		2,144,728,457.89	1,989,850,362.34	2,220,554,377.00	2,220,554,377.00	230,704,014.66		

KUBAU LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN & FINANCE								

25001001/21010101 Basic Salary		199,852,747.20	225,660,973.95	150,150,975.00	225,753,336.00	92,362.05	165,166,072.00	181,682,679.00
Sub Total - Personnel Cost		199,852,747.20	225,660,973.95	150,150,975.00	225,753,336.00	92,362.05	165,166,072.00	181,682,679.00
25001001/22020102 Local Travel and Transport - Others		87,609,983.01						
25001001/22020103 International Transport and Travels - Training		4,995,000.00						
25001001/22020106 Duty Tour Allowance-Civil Servant		23,100,000.00	18,054,999.00	18,065,000.00	18,065,000.00	10,001.00	1,713,000.00	
25001001/22020202 Telephone Charges							2,400,000.00	2,400,000.00
25001001/22020203 Internet Access Charges		931,540.00						
25001001/22020205 Water Rates		82,551,824.00						
25001001/22020301 Office Stationeries/Computer Consumables		17,167,727.00						
25001001/22020303 Newspapers		7,460,000.00						
25001001/22020305 Printing of Non Security Documents		26,047,200.00	13,979,000.00	14,000,000.00	14,000,000.00	21,000.00	12,000,000.00	12,000,000.00
25001001/22020306 Printing of Security Documents		6,907,000.00	4,800,000.00	5,000,000.00	5,000,000.00	200,000.00	6,000,000.00	6,000,000.00
25001001/22020309 Uniforms & Other Clothing		60,000.00						
25001001/22020314 Provision of service materials			16,989,000.00	17,000,000.00	17,000,000.00	11,000.00	18,000,000.00	18,000,000.00
25001001/22020503 Contribution to Training Fund			4,538,500.00	4,777,827.00	4,777,827.00	239,327.00	4,743,395.00	4,743,395.00
25001001/22020505 Workshops & Seminars		17,060,940.99	1,190,500.00	1,200,000.00	1,200,000.00	9,500.00	7,200,000.00	7,200,000.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant			1,800,000.00	2,000,000.00	2,000,000.00	200,000.00		
25001001/22020601 Security Services			16,658,800.00	17,000,000.00	17,000,000.00	341,200.00		
25001001/22020604 Security Vote (Including Operations)		22,387,700.00	8,979,000.00	9,000,000.00	9,000,000.00	21,000.00	28,800,000.00	28,800,000.00
25001001/22020606 Physical Security		135,440,550.00	115,007,900.00	115,028,000.00	115,028,000.00	20,100.00	92,028,000.00	92,028,000.00
25001001/22020701 Financial Consulting			9,986,500.00	10,100,000.00	10,100,000.00	113,500.00	12,640,000.00	12,640,000.00
25001001/22020703 Legal Services		1,160,000.00	1,379,000.00	1,400,000.00	1,400,000.00	21,000.00	100,000.00	100,000.00
25001001/22020709 Environmental Consulting Services		9,619,200.00						
25001001/22020713 5% Incentives for Revenue Officers			4,170,000.00	4,200,000.00	4,200,000.00	30,000.00		4,200,000.00
25001001/22020901 Bank Charges (Other Than interest)		844,296.60	289,999.00	300,000.00	300,000.00	10,001.00	300,000.00	300,000.00
25001001/22021001 Refreshment & Meals		14,237,758.00	7,989,000.00	8,000,000.00	8,000,000.00	11,000.00	12,000,000.00	12,000,000.00
25001001/22021002 Honorarium & Sitting Allowance		28,242,925.56	15,989,000.00	16,000,000.00	16,000,000.00	11,000.00	12,000,000.00	12,000,000.00
25001001/22021003 Publicity & Advertisements			3,709,000.00	3,720,000.00	3,720,000.00	11,000.00	3,520,000.00	3,520,000.00
25001001/22021007 Welfare Packages		8,100,000.00	22,949,990.00	23,000,000.00	23,000,000.00	50,010.00	24,000,000.00	24,000,000.00
25001001/22021008 Subscription To Professional Bodies		525,000.00	542,500.00	550,000.00	550,000.00	7,500.00	550,000.00	550,000.00



25001001/22021013	Promotion			3,955,500.00	4,100,000.00	4,100,000.00	144,500.00	5,000,000.00	5,000,000.00
25001001/22021014	Annual Budget Expenses and Administration	13,945,000.00		4,169,000.00	4,200,000.00	4,200,000.00	31,000.00	14,200,000.00	14,200,000.00
25001001/22021030	Miscellaneous Expenses	4,990,000.00		592,499.00	600,000.00	600,000.00	7,501.00	75,317,453.00	75,317,453.00
25001001/22021034	IPDS	7,216,782.00							
25001001/22021035	Local Government Election	17,040,000.00							
25001001/22021040	Monitoring of Budget	2,073,000.00							
25001001/22021068	Project Monitoring and Evaluation		2,030,000.00	2,040,000.00	2,040,000.00	10,000.00	10,040,000.00	10,040,000.00	
25001001/22021071	Remuneration of Traditional and Title Holders	1,039,215.00					108,236,886.00	108,236,886.00	
25001001/22021076	Retirement bond redemption fund (2009-2010)	4,358,735.94							
25001001/22021077	Local Government Reform	4,300,000.00	4,930,000.00	5,000,000.00	5,000,000.00	70,000.00	5,000,016.00	5,000,016.00	
25001001/22021079	Logistics And Implementation		24,984,000.00	25,000,000.00	25,000,000.00	16,000.00	25,000,000.00	25,000,000.00	
Sub Total Overhead Cost		549,411,378.10	309,663,687.00	311,280,827.00	311,280,827.00	1,617,140.00	480,788,750.00	483,275,750.00	
Total Recurrent Expenditure		749,264,125.30	535,324,660.95	461,431,802.00	537,034,163.00	1,709,502.05	645,954,822.00	664,958,429.00	
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY									

15001001/22020316	Purchase Of Veterinary Drugs	8,004,211.13	17,534,656.33	17,600,000.00	17,600,000.00	65,343.67	6,600,000.00	6,600,000.00	
15001001/22021055	Tree Planting Campaign		4,970,000.00	5,050,000.00	5,050,000.00	80,000.00	2,050,000.00	2,050,000.00	
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows	3,247,000.00							
15001001/22021059	Local Agric Show /World Food Day	6,450,000.00							
Sub Total Overhead Cost		17,701,211.13	22,504,656.33	22,650,000.00	22,650,000.00	145,343.67	8,650,000.00	8,650,000.00	
Total Recurrent Expenditure		17,701,211.13	22,504,656.33	22,650,000.00	22,650,000.00	145,343.67	8,650,000.00	8,650,000.00	
25001001 - DEPARTMENT OF ADMIN & FINANCE									

34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE									

34001001/22020201	Electricity Charges	38,590.00	1,179,000.00	1,200,000.00	1,200,000.00	21,000.00	1,200,000.00	1,200,000.00	
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	25,885,458.63	10,839,900.00	6,040,000.00	11,040,000.00	200,100.00	6,040,000.00	6,040,000.00	
34001001/22020402	Maintenance of Office Furniture	47,835,994.11	11,957,600.00	12,200,000.00	12,200,000.00	242,400.00	1,200,000.00	1,200,000.00	
34001001/22020403	Maintenance of Office Building Residential Qtrs		3,279,999.00	3,300,000.00	3,300,000.00	20,001.00	3,000,000.00	3,000,000.00	
34001001/22020405	Maintenance of Plants & Generators	2,520,000.00	3,739,000.00	3,760,000.00	3,760,000.00	21,000.00	3,760,000.00	3,760,000.00	
34001001/22020406	Other maintenance Services	6,625,000.00							
34001001/22020412	Maintenance of Markets/Public Places		928,844.00	1,000,000.00	1,000,000.00	71,156.00	1,750,000.00	1,250,000.00	
34001001/22020801	Motor Vehicle Fuel Cost	6,289,500.00							
34001001/22020803	Plant /Generator Fuel Cost	15,546,874.44							
Sub Total Overhead Cost		104,741,417.18	31,924,343.00	27,500,000.00	32,500,000.00	575,657.00	16,950,000.00	16,450,000.00	
Total Recurrent Expenditure		104,741,417.18	31,924,343.00	27,500,000.00	32,500,000.00	575,657.00	16,950,000.00	16,450,000.00	
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT									

17001001/22020205	Water Rates	7,900,000.00							
17001001/22020312	Other Service Materials		5,008,000.00	5,100,000.00	5,100,000.00	92,000.00	2,000,000.00	2,000,000.00	
17001001/22020504	Mass Literacy/Formal Adult Edu.		5,071,500.00	5,196,000.00	5,196,000.00	124,500.00	5,196,000.00	5,196,000.00	
17001001/22021003	Publicity & Advertisements	9,386,000.00							



17001001/22021009	Sporting Activities	12,030,000.00	4,120,000.00	4,120,000.00	4,120,000.00		4,120,000.00	4,120,000.00
17001001/22021018	Gender/Women Empowerment		4,750,000.00	5,000,000.00	5,000,000.00	250,000.00		
17001001/22021021	Local Cultural Festival	8,130,000.00	10,500,000.00	10,500,000.00	10,500,000.00		7,660,000.00	7,660,000.00
17001001/22021025	NYSC/IT Student/Adult Education Institution	1,999,000.00	3,996,000.00	4,000,000.00	4,000,000.00	4,000.00	2,280,000.00	2,280,000.00
17001001/22021031	Allowance/Rehabilitation of Person with Disability		3,234,000.00	3,600,000.00	3,600,000.00	366,000.00	900,000.00	900,000.00
17001001/22021041	Emergency Relief Materials	3,280,000.00	4,653,000.00	4,700,000.00	4,700,000.00	47,000.00	2,050,000.00	2,050,000.00
17001001/22021042	Bursary Award & Edu. Dev.	6,186,000.00	4,694,000.00	5,000,000.00	5,000,000.00	306,000.00	5,500,000.00	5,500,000.00
17001001/22021043	Allowances to Religious Preachers	4,390,000.00	1,190,000.00	1,200,000.00	1,200,000.00	10,000.00	100,000.00	100,000.00
17001001/22021047	Overhead to Primary School		9,700,000.00	10,000,000.00	10,000,000.00	300,000.00	3,000,000.00	3,000,000.00
17001001/22020066	Repatriation foster		6,199,000.00	6,200,000.00	6,200,000.00	1,000.00	2,000,000.00	2,000,000.00
17001001/22021067	Poverty Alleviation	2,900,000.00	5,200,000.00	5,400,000.00	5,400,000.00	200,000.00	7,700,000.00	7,700,000.00
Sub Total Overhead Cost		56,201,000.00	68,315,500.00	70,016,000.00	70,016,000.00	1,700,500.00	42,506,000.00	42,506,000.00
Total Recurrent Expenditure		56,201,000.00	68,315,500.00	70,016,000.00	70,016,000.00	1,700,500.00	42,506,000.00	42,506,000.00
21001001 - PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary	131,047,500.00	135,381,025.18	135,393,649.00	135,393,649.00	12,623.82	148,933,014.00	163,826,315.00
Sub Total - Personnel Cost		131,047,500.00	135,381,025.18	135,393,649.00	135,393,649.00	12,623.82	148,933,014.00	163,826,315.00
21001001/22020307	Drugs & Medical Supplies	7,326,000.00	4,999,000.00	5,000,000.00	5,000,000.00	1,000.00	6,000,000.00	6,000,000.00
21001001/22020605	Cleaning &Fumigation Services	5,950,000.00	21,379,000.00	21,400,000.00	21,400,000.00	21,000.00	3,000,000.00	4,000,000.00
21001001/22020714	Sanitation Hygiene & Water Supply Programme		9,486,000.00	9,500,000.00	9,500,000.00	14,000.00		
21001001/22021022	Integ. Maternal Neonatal & Child Health/Free MCH Services	3,000,000.00						
21001001/22021025	NYSC Allowance		3,491,000.00	3,600,000.00	3,600,000.00	109,000.00	3,600,000.00	3,600,000.00
21001001/22021026	Aids Control (Subsidy on Drugs)	459,000.00						
21001001/22021027	IPDS		5,988,623.00	6,000,000.00	6,000,000.00	11,377.00	7,400,000.00	5,550,000.00
21001001/22021047	Overhead to Primary School		1,200,000.00	1,300,000.00	1,300,000.00	100,000.00	20,013,432.00	
21001001/22021051	Community Management of Acute Malnutrition	5,030,300.00						
21001001/22021052	System & Services of PHC		11,006,514.93	11,100,000.00	11,100,000.00	93,485.07	25,614,768.00	25,614,768.00
21001001/22021054	Community Management of Acute Malnutrition		1,800,000.00	2,000,000.00	2,000,000.00	200,000.00	4,000,000.00	4,000,000.00
21001001/22021057	Annual Disease Control	1,568,785.00	20,999,000.00	21,100,000.00	21,100,000.00	101,000.00	15,000,000.00	15,000,000.00
21001001/22021073	Eye Care Programme		3,000,000.00	3,000,000.00	3,000,000.00		2,000,000.00	2,000,000.00
21001001/22021080	Infant and Young Child Feeding (IYCF)	2,500,000.00	10,360,000.00	10,500,000.00	10,500,000.00	140,000.00	4,000,000.00	4,000,000.00
Sub Total Overhead Cost		25,834,085.00	93,709,137.93	94,500,000.00	94,500,000.00	790,862.07	90,628,200.00	69,764,768.00
Total Recurrent Expenditure		156,881,585.00	229,090,163.11	229,893,649.00	229,893,649.00	803,485.89	239,561,214.00	233,591,083.00
51001001 - TRADITIONAL OFFICE								

61001001 - KUBAU DEVELOPMENT AREA								

61002001 - KARGI DEVELOPMENT AREA								

61003001 - PROPOSED DEVELOPMENT AREA								



61004001 - NEW DEVELOPMENT AREA								

MANDATORY DEDUCTIONS								

17001001/21010101	Contribution for Primary Education - Basic Salary	418,834,261.26	410,103,920.00	389,582,416.00	410,585,910.00	481,990.00	308,120,780.00	338,932,858.00
Total		418,834,261.26	410,103,920.00	389,582,416.00	410,585,910.00	481,990.00	308,120,780.00	338,932,858.00
SOCIAL BENEFITS								

OFFICE OF THE CHAIRMAN								

DEPARTMENT OF ADMIN AND FINANCE								

25/001001/22010102	Contribution to Pension Fund	70,000,000.00	88,406,700.00	44,576,604.00	88,406,700.00			
25001001/22010105	Other Pension Benefits	41,820,000.00	40,306,278.96		43,830,096.00	3,523,817.04		
Total		111,820,000.00	128,712,978.96	44,576,604.00	132,236,796.00	3,523,817.04		

KUBAU LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

20001001/14010101 Transfer from Consolidated Revenue Fund		792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41		
Total		792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41		
ISCELLANEUOS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		792,066,869.32	793,047,413.59	1,455,543,549.00	1,455,543,549.00	662,496,135.41		

KUBAU LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPARTMENT OF ADMIN. & FINANCE								

25001001/23030103/06000001	Renovation of District Heads House at Kubau and Anchau		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00	20,000,000.00	20,000,000.00
25001001/23010113/11000001	Purchase of Computer and Accessories	2,540,000.00						
25001001/23020124/13000001	Renovation /Rehabilitation of Kargi Market		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00	10,000,000.00	10,000,000.00
25001001/23030124/13000002	Renovation/Rehabilitation of Anchau Market		15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00	22,557,500.00	22,557,500.00
25001001/23020124/13000003	Construction of Shops at Pambegua Market Pambegua Ward		10,000,000.00	21,000,000.00	21,000,000.00	11,000,000.00	24,092,000.00	24,092,000.00
25001001/23020124/13000004	Construction of Shops at Dutsen Wai Market Dutsen Wai Ward		4,807,741.26	6,000,000.00	6,000,000.00	1,192,258.74	19,580,500.00	19,580,500.00
25001001/23020118/13000006	Construction of Police Outpost and furnishing at Kubau New M			20,000,000.00	20,000,000.00	20,000,000.00	4,557,500.00	4,557,500.00
25001001/23010123/13000009	Purchase of Fire Fighting Truck						10,000,000.00	10,000,000.00
25001001/23010123/13000012	Purchase of Lighten Equipments			500,000.00	500,000.00	500,000.00		
25001001/23020124/13000016	Construction of Market Stalls at Pambegua Pambegua ward	5,527,500.00						
25001001/23020124/13000017	Construction of Market Stalls at Dutsen Wai Dutsen Wai Ward	23,900,000.00						
25001001/23020124/13000018	Construction of Market Stalls at Anchau Anchau Ward	7,455,054.00						
25001001/23030121/13000019	Repairs of Primary Education Office Anchau ward	6,750,000.00						
25001001/23030103/13000020	Renovation of District Head House Kubau Kubau Ward	1,000,000.00						
25001001/23020101/13000022	Construction of additional Offices at Local Governme nt Secre		5,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00	15,057,500.00	15,057,500.00
25001001/23030121/13000023	Renovation of Local Government Secretariat		10,000,000.00	14,000,000.00	14,000,000.00	4,000,000.00	7,557,500.00	2,672,500.00
25001001/23020128/13000024	Provision of Facilities for Security Agencies		7,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00		
25001001/23020124/13000025	Construction of Shopping Complex at Kargi Market Kargi Ward		10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00		
25001001/23030101/13000027	Renovation of Staff Quarters at Anchau Kubau LGA		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00		
25001001/23020128/13000027	Provision of Facilities for Security Age ncies		5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00		
25001001/23020124/13000029	Construction of Shopping Complex at Dutsen Wai		13,000,000.00	15,000,000.00	15,000,000.00	2,000,000.00		
25001001/23020124/13000030	Construction of Market Stalls at Anchau		5,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00		
Total		47,172,554.00	97,807,741.26	186,500,000.00	186,500,000.00	88,692,258.74	133,402,500.00	128,517,500.00
25001001 - DEPARTMENT OF ADMIN. & FINANCE								

15001001 - DEPARTMENT OF AGRICULTURE & FORESTRY								

15001001/23020113/01000004	Provision of Cattle Route		2,600,000.00	4,800,000.00	4,800,000.00	2,200,000.00	4,800,000.00	4,200,000.00
15001001/23020113/01000007	Construction of Slaughter Slab at Kargi Kargi Ward						12,000,000.00	12,000,000.00
15001001/23020113/01000018	Construction of Slaughter Slab at Danmaliki Pambegua Ward.						3,635,000.00	
15001001/23020113/01000019	Construction of Slaughter House at Dutsen Wai Dutsen Wai Wa						16,330,500.00	16,330,500.00
15001001/23050101/01000020	Settlement of Capital Liabilities		18,090,804.88	18,292,289.00	18,292,289.00	201,484.12	28,292,289.00	28,292,289.00
15001001/23010127/01000021	Construction of 70N Boreholes across the LGA		40,000,000.00	40,000,000.00	40,000,000.00		29,882,250.00	29,882,250.00
15001001/23020113/01000053	Construction of Slaughter House at Anchau Anchau ward	29,976,586.20						
15001001/23020113/01000054	Construction of Slaughter Slab at Zuntu Zuntu Ward	3,695,335.70						
Total		33,671,921.90	60,690,804.88	63,092,289.00	63,092,289.00	2,401,484.12	94,940,039.00	90,705,039.00

34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE									
34001001/23020106/04000001	Construction of Bridge at School of Health Technology Pambeg		5,000,000.00						
34001001/23020114/09000001	Construction of Drainage at Layin Sarkin Anchau Anchau Ward			14,545,234.40	16,000,000.00	16,000,000.00	1,454,765.60	9,057,500.00	9,057,500.00
34001001/23020114/09000003	Construction of Drainage at Layin Fada Anchau ward			5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00		
34001001/23020114/09000005	Construction of Drainages from Sabon Tasha -Primary School Da			5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00		
34001001/23020124/09000006	Construction of Drainage at Layin Arewa Anchau Anchau Ward			5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00	10,000,000.00	10,000,000.00
34001001/23020114/09000007	Construction of Drainage at Anchau Phase II Anchau Ward			7,000,000.00	8,000,000.00	8,000,000.00	1,000,000.00		
34001001/23020118/09000008	Construction of Drainage at Kubau -Alh Suleiman Umar House			5,000,000.00	8,000,000.00	8,000,000.00	3,000,000.00		
34001001/23020118/09000016	Construction of Drainage at Kubau Metropolis			5,000,000.00	15,000,000.00	15,000,000.00	10,000,000.00	7,557,500.00	7,557,500.00
34001001/23020105/09000020	Construction of 5No. Drainage at Kubau Town Kubau Ward		5,000,000.00						
34001001/23020114/09000021	Construction of Drainage at Mah Town Mah Ward		3,253,527.96						
34001001/23020105/09000022	Construction/Provision of Drainage at Zuntu main Town Zuntu		34,878,908.65						
34001001/23020105/09000023	Construction/Provision of Drainage at Sabon Layi Anchau An		18,029,392.00						
34001001/23020114/09000024	Construction of 10No Culverts at Mah Mah Ward		5,106,667.05						
34001001/23020114/09000025	Construction of 10No Culverts at Kargi Kargi Ward		4,551,123.67						
34001001/23020114/09000026	Construction of 10No Culverts at Zuntu Zuntu Ward		1,000,000.00						
34001001/23020114/09000027	Construction of 10No Culverts at Kubau Kubau Ward		1,210,000.00						
34001001/23020114/09000028	Construction of Culverts and Drainages at Dutsen Wai Dutse		2,250,000.00						
34001001/23020114/09000029	Construction of Drainage at Kwata road Anchau Ward		14,250,000.00						
34001001/23020114/09000030	Construction of Drainages and Bridge at Kanya		19,000,000.00						
34001001/23020114/09000031	Construction of Culvert at Ung Madaki Kargi Kargi Snr Secon			5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00	4,550,000.00	4,550,000.00
34001001/23020114/09000032	Construction of Drainage at Ang Sarki Pambegua Ward			500,000.00	1,000,000.00	1,000,000.00	500,000.00	14,827,500.00	9,885,000.00
34001001/23020114/09000033	Construction of Drainage at Gajagaja Nasaru Karreh Ward			5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00	6,932,250.00	2,989,750.00
34001001/23020105/10000001	Construction/Provision of Boreholes at Maiyashi Makaranta Ma			2,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00	5,077,500.00	3,385,000.00
34001001/23020105/10000002	Provision of Boreholes at Shinkafi Ung Dogo and Danguggo Z			2,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00	3,807,500.00	3,807,500.00
34001001/23030104/10000003	Provision of Boreholes at Primary School Ang Andy Ung Matoh			3,000,000.00	6,000,000.00	6,000,000.00	3,000,000.00	1,384,750.00	1,384,750.00
34001001/23020105/10000004	Construction of Boreholes at Gidan Hamidan Gidan Maderi Da			500,000.00	2,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00	2,000,000.00
34001001/23020105/10000008	Construction of Earth Dam at Kubau			13,711,410.50	14,500,000.00	14,500,000.00	788,589.50		
34001001/23020105/10000009	Provision of Boreholes at Anchaun-Gadas Road Gidan Gadanga			15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00		
34001001/23020105/10000010	Construction Of Drainage At Pambegua			2,000,000.00	4,000,000.00	4,000,000.00	2,000,000.00	3,057,500.00	2,115,000.00
34001001/23020105/10000044	Construction of Bore holes at Gedege Kargi Primary and Seco			3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
34001001/23020105/10000064	Construction of 2No borehole at Anchau Anchau		2,066,907.35						
34001001/23020105/10000066	Construction of 1 No Borehole at Pambegua Pambegua Ward		1,000,000.00						
34001001/23020105/10000067	Construction of 2No Boreholes at Kiriya/Ung Mallam Kargi W		1,000,000.00						
34001001/23020114/10000068	Construction of Drainages Behind Central Primary School Anch		9,500,000.00						
34001001/23020105/10000069	Construction of 2No Boreholes at Zuntu Zuntu Ward		2,000,000.00						
34001001/23020105/10000070	Construction of 2 No Borehole at Zabi Zabi Ward		1,460,000.00						
34001001/23020105/10000071	Construction of 2 No Borehole at Yarkaura/Yardoka Haskiya W		2,286,807.00						
34001001/23020105/10000073	Construction of Mini-Dam at Karaba Anchau Ward and Masama Ku			16,000,000.00	18,556,500.00	18,556,500.00	2,556,500.00	22,557,500.00	22,557,500.00
34001001/23020124/13000001	Construction of Shopping Complex at Kasuwan Rimi Anchau Anc			28,359,323.35	66,180,750.00	66,180,750.00	37,821,426.65	32,615,000.00	32,615,000.00
34001001/23010101/13000003	Land Compensation							10,000,000.00	10,000,000.00
34001001/23020124/13000005	Construction of market Stalls at Kargi Kargi Ward		6,990,000.00						
34001001/23020118/13000006	Provision of Infrastructure at Zuntu Zuntu Ward		5,000,000.00						
34001001/23020124/13000007	Construction of Market Stalls at Kubau Kubau Ward		10,250,000.00	10,000,000.00	15,557,500.00	15,557,500.00	5,557,500.00	7,557,500.00	7,557,500.00
34001001/23020118/13000008	Provision of Infrastructure across the Local Government		89,287,098.92			87,660,192.00	87,660,192.00		





34001001/23030121/13000009	Rehabilitation of Local government Secretariat Phase II		8,507,768.02						
34001001/23050101/13000010	Land Compensation at Anchau and Kubau		16,650,000.00						
34001001/23010121/13000013	Purchase of Low Bed		20,080,000.00						
34001001/23030121/13000014	Renovation of Local Government Secretariat			10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00		
34001001/23020103/14000012	Provision of Electricity from Bagwiwa - Mah Mah Ward			3,000,000.00	6,115,000.00	6,115,000.00	3,115,000.00		
34001001/23020103/14000014	Construction of Solar Borehole at Ung Ade Chakwaro Kungurmi			3,000,000.00	6,000,000.00	6,000,000.00	3,000,000.00	44,827,500.00	29,885,000.00
34001001/23020103/14000017	Repairs of Electricity in Pambegua Town Pambegua Ward			3,000,000.00	5,615,000.00	5,615,000.00	2,615,000.00	14,770,000.00	7,385,000.00
34001001/23020103/14000018	Repairs of Electricity in Dutsen Wai East and west Kuli and			5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
34001001/23020103/14000019	Repairs of Electricity in Zabi - Kubau			5,000,000.00	8,307,500.00	8,307,500.00	3,307,500.00	5,307,500.00	5,307,500.00
34001001/23020103/14000020	Installation of Solar Inverter and Street Lights at Local Go							24,000,000.00	24,000,000.00
34001001/23010119/14000035	Supply of Semi Urban Solar Tronic Pumping System							10,000,000.00	10,000,000.00
34001001/23020103/14000037	Provision of Electricity from Dokan Rago -Mah-Bagwuiwa-Malama			5,000,000.00	9,115,500.00	9,115,500.00	4,115,500.00		
34001001/23030102/14000087	Repairs of Electricity at Kuli Dutsen Wai Dutsen Waid Ward		1,873,480.95						
34001001/23030102/14000088	Repairs of Transformer at Dutsen wai Dutsen Wai Ward		2,546,851.10						
34001001/23030102/14000089	Repairs of Electricity at Pambegua Pambegua Ward		5,011,231.50						
34001001/23030102/14000090	Repairs of Electricity at Karreh -Pambegua Road Karreh Ward		4,603,279.00						
34001001/23030102/14000091	Repairs of Electricity along Kubau -Kampanin Maude Zabi Ward		6,075,499.00						
34001001/23030102/14000092	Repairs of Electricity along Anchau -Damau Road Damau Ward		6,666,465.50						
34001001/23030102/14000093	Repairs of Electricity along Kubau -Marraraban Kubau Road Ku		2,800,000.00						
34001001/23030102/14000094	Repairs of Electricity Dutsen Wai Dutsen Wai Ward		3,000,000.00						
34001001/23030102/14000095	Completion of Electrification Project at Dokan Tagwai Mah W		5,000,000.00						
34001001/23030102/14000096	Completion of Electrification Project Hayin Murtala -Tudun Lu		5,000,000.00						
34001001/23030102/14000097	Rehabilitation/Repairs of Electric ity from Pambegua-Dutsen w		15,000,000.00						
34001001/23020103/14000099	Completion of Electrification Project At Gandari Damau Ward		5,000,000.00						
34001001/23020103/14000100	Completion of Electrification Project At Tudun Wa da Anchau A		3,000,000.00						
34001001/23020103/14000101	Completion of Electrification Project At Ung Madaki/Tudun Am		7,000,000.00						
34001001/23020103/14000102	Completion of Electrification Project At Ung Dankade Zabi		3,000,000.00						
34001001/23020103/14000103	Completion of Electrification Project At Kampanin Jidda Kar		2,000,000.00						
34001001/23020103/14000104	Extension of Electrification Project From Ang Dangogog - Ung		1,000,000.00						
34001001/23020103/14000106	Extension of Electrification Project From Takalfiya - Ung Ri		5,000,000.00						
34001001/23020114/17000014	Construction of Mini-Bridge at Kajinjiri Gagarau and Gimbaw			10,000,000.00	12,000,000.00	12,000,000.00	2,000,000.00	18,000,000.00	18,000,000.00
34001001/23020114/17000015	Construction of Bridge at Kafi Road Ung Mallam Hussein Ku			3,010,000.00	5,115,000.00	5,115,000.00	2,105,000.00	4,885,000.00	2,442,500.00
34001001/23030113/17000016	Repairs of 2 No. Box Culvert at Danmaliki Pambegua			5,989,999.00	6,000,000.00	6,000,000.00	10,001.00		
34001001/23020114/17000018	Construction of Culverts at Maiyashi II Bawada Rugan Kanka			7,000,000.00	10,040,000.00	10,040,000.00	3,040,000.00	1,810,000.00	
34001001/23020114/17000020	Construction of 7Km Road from Anchau -Kirgi-Kwando-Famfama-Wa			10,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00	12,385,000.00	12,385,000.00
34001001/23020114/17000022	Construction of Culverts at Ranau-Fegi Road Kagada-Damau Ro			5000000	9537802	9537802	4537802	870000	870000
34001001/23020114/17000023	Construction of Culverts at Mah Gari metropolis from Gidan			2000000	4115000	4115000	2115000	5885000	15057500
34001001/23020114/17000024	Construction of Mini Bridge at Wakada-Bugau Road Yarsausa-Y			3000000	5172500	5172500	2172500	2673500	2673500
34001001/23020114/17000025	Construction of Road from Karaba Kuli -Kuraye- Dokan Toro and			2000000	4422500	4422500	2422500	18577500	12385000
34001001/23020114/17000027	Construction of Bridge at Ung Mantau Kwanan Marke -Gidan Sar			3000000	5615000	5615000	2615000	14920000	7535000
34001001/23020114/17000028	Construction of 7Km Road from Kwanan Rikochi -Sabon Kaura An			10112000	11307500	11307500	1195500	11307500	11307500
34001001/23030113/17000030	Laterite Filling along Maddabo-Kwata Road Anchau Takalafiya							11307500	11307500
34001001/23020114/17000031	Completion of Construction of Kariya Bridge Kargi Ward				2000000	2000000	2000000	5000000	5000000
34001001/23020114/17000032	Construction of Mini Bridge along Gadas -Pangwani Kargi Ward			17000000	20000000	20000000	3000000	7557500	7557500
34001001/23020114/17000033	Construction of Bridge at Maiyashi Dutsen Wai ward			15010000	17922500	17922500	2912500		



34001001/23020114/17000034	Construction of Mini Bridge at Pangwani Zuntu Ward		5010000	8672500	8672500	3662500		
34001001/23020114/17000035	Construction of Mini Bridge at Kwainu Damau Ward		1989999	2000000	2000000	10001		
34001001/23020114/17000036	Construction of Bridge at Gajagaja Damau ward		19989999	20000000	20000000	10001		
34001001/23020114/17000037	Construction of Culverts at Hayin Fulani.		5589999	5600000	5600000	10001		
34001001/23020114/17000038	Construction Of Culverts At Kwata Anchau Market		3510000	8000000	8000000	4490000		
34001001/23020114/17000039	Construction of Feeder Roads at; Damau - Danhauya U/Mamuda		135000000	144252299	144252299	9252299		
34001001/23020114/17000041	Construction of 150NO Ring Culverts accross the LGA at Vario		20000000	30000000	30000000	10000000		
34001001/23020114/17000042	Construction of Box Culverts at Pambegua		5000000	10819000	10819000	5819000		
34001001/23020114/17000045	Construction /Renovation of Bridge at Ung Mamuda at Ung Mam		7000000	9000000	9000000	2000000		
34001001/23020114/17000046	Earth Filling from Madabo -Gidan Taki		6172322.5	10000000	10000000	3827677.5		
34001001/23020114/17000048	Construction of Culverts at from Gidan Jifa -Kwankwarmi Anch			2945000	2945000	2945000	2945000	2945000
34001001/23020114/17000049	Construction of Drainage From Secretariat -Madabo Gidan Gata		10000000	15115000	15115000	5115000	8115000	4172500
34001001/23020114/17000050	Construction of Feeder Road from Kogi Dutsen Wai Road - Maika			234750	234750	234750	20324750	20324750
34001001/23030113/17000093	Renovation of Road from Mah - Nassarawa Mah ward		8000000	12432500	12432500	4432500		
34001001/23020114/17000118	Completion of Feeder Road from Pambegua - Danmaliki Pambegua	13000000		20000000	20000000	20000000	42500000	42500000
34001001/23020114/17000119	Construction of Road at Danhauya Damau Ward	10000000						
34001001/23020114/17000120	Construction of Road at Kafi Kubau Ward	7560976						
34001001/23020114/17000121	Construction of Road at Gidan Alhaji Inusa -Kasuwa Kubau War	3000000						
34001001/23020114/17000122	Final Payment for the Construction of Road Anchau - Gidan Gat	10000000						
34001001/2302114/17000123	Completion of Contruction of Road from Anchaun Gari -Anchau T	10000000						
34001001/23020114/17000124	Construction of Ung Mato-Karreh Feeder Road Karreh Ward	10000000						
34001001/23020114/17000125	Construction of Road at Zabi Zabi Ward	5978000						
34001001/23020114/17000126	Construction of Gidan Gata-Haskiya Road Haskiya Ward Ward	10000000						
34001001/23020114/17000127	Construction of Mini Bridge at Kwinu Damau Ward	3000000						
34001001/23020114/17000128	Construction of Mini Bridge at Binigi Damau Ward	7200000						
34001001/23020114/17000129	Completion of Construction of Bridge at Kariya Kargi Ward	17373200						
34001001/23020114/17000130	Construction of Roads from Kargi -Dokan Toro Kargi Ward	7000000						
34001001/23020114/17000131	Construction of feeder Road at Zuntu Zuntu Ward	3000000						
34001001/23020114/17000132	Construction of Mini Bridge along Gadas -Pangwani Kargi ward	2000000						
34001001/23020114/17000133	Construction of feeder Road from Karre h-Zuntu Karreh ward	1000000						
34001001/23020114/17000134	Construction of Bridge at Gabashi Kubau Masama and H/Kwanti	10985000						
34001001/23010129/17000135	Purchase of Grader	38001000						
34001001/23050101/17000136	Construction/Maintenance and Rehabilitation of Roads from An				62377425	62377425		
34001001/23010129/17000137	Purchase of Pay Loader				40000000	40000000		
34001001/23010129/17000139	Purchase of 3 Tipper at the Rate of 20 0003 60 000				60000000	60000000		
Total		542283183.7	507000286.8	739266601	989304218	482303931.3	435950250	389502750
38001001 - BUDGET PLANNING & STATISTICS								

17001001 - DEPARTMENT OF EDUCATION & SOCIAL DEVELOPMENT								

17001001/23050101/05000002	SHAWN II Programme		2700000	9000000	9000000	6300000	3000000	3000000
17001001/23020107/05000007	Construction of 1 Block of 2 Classrooms and Office at Ruwan						11000000	11000000
17001001/23030106/05000009	Renovation of Government secondary School Kubau Kubau Ward		7000000	12615000	12615000	5615000		
17001001/23020107/05000010	Construction of UBE Ung Diria		5000000	10000000	10000000	5000000		
17001001/23020107/05000011	Vocational and Skill Development		9155000	10000000	10000000	845000		
17001001/23020107/05000012	Construction of 2 Blocks of Classrooms at Kubau		5000000	10115000	10115000	5115000		
17001001/23020107/05000013	Construction of Primary School at Wadaka Bugau			6000000	6000000	6000000		

17001001/23020107/05000018	Renovation/Rehabilitation of Primary Schools at Tafarfar Fa		5000000	30000000	30000000	25000000	24000000	24000000
17001001/23020107/05000020	Construction of 1 Block of 2 Classrooms and Office at Kwatta			12615000	12615000	12615000	9252250	3809750
17001001/23020107/05000021	Construction of 1 Block of 2 Classrooms and Office at Dokan			5432500	5432500	5432500	12202500	8135000
17001001/23010113/05000027	Purchase of Information Equipments			9900000	9900000	9900000		
17001001/23020107/05000034	Construction of 1 Block of 2 Classrooms and Office at Wadaka		1735089.17	12000000	12000000	10264910.83	8077500	8077500
17001001/23030106/05000040	Repairs of Primary School at Kadawa Karreh Ward			2307500	2307500	2307500	2307500	2307500
17001001/23030106/05000041	Renovation of Primary School at Gafarfar			14000000	14000000	14000000		
17001001/23020107/05000042	Construction of 1 Block of 2 Classrooms and office at Sabon			20000000	20000000	20000000	14157250	14157250
17001001/23020107/05000046	Fencing of Primary School at Salanke Anchau Ward		1648000	8467701	8467701	6819701	7557500	7557500
17001001/23020107/05000047	Fencing of Renovated Primary School across the LGA			30000000	30000000	30000000	12500000	12500000
17001001/23020107/05000050	Completion of Construction of 1 Storey Building of 8 Classro						5000000	5000000
17001001/23020107/05000052	Completion of Construction of 1 Storey Building of 8 Classro						5000000	5000000
17001001/23020107/05000054	Completion of Construction of 1 Storey Building of 8 Classro						14000000	14000000
17001001/23020107/05000060	Completion of Construction of 1 Storey Building of 8 Classro						5600000	5600000
17001001/23020107/05000065	Completion of Construction of 1 Storey Building of 8 Classro						5000000	5000000
17001001/23020107/05000067	Completion of Construction of 1 Storey Building of 8 Classro						5000000	5000000
17001001/23020107/05000068	Completion of Construction of 1 Storey Building of 8 Classro						5000000	5000000
17001001/23050101/05000071	Assistance to Community Development Projects		15323505.78	20871628	20871628	5548122.22	320718	320718
17001001/23010124/05000077	Purchase of Textual Materials and Stationery						5000000	5000000
17001001/23020107/05000079	Completion of Construction of 1 Block of 2 Classrooms and of						5500000	5500000
17001001/23020107/05000080	Completion of Construction of 1 Block of 2 Classrooms and Of			12615000	12615000	12615000	5499999	5499999
17001001/23020107/05000081	Construction of 1 Block of 2 Classrooms and Office at Kwando			12000000	12000000	12000000		
17001001/23020107/05000082	Construction of 1 Block of 2 Class rooms and Office at Maiya		7113865.75	12075000	12075000	4961134.25		
17001001/23020107/05000083	Construction of 1 Block of 2 Class rooms and Office at Ancha			12615000	12615000	12615000		
17001001/23020107/05000184	Fencing of Primary School at Shinkafi Zabi ward						12115000	12115000
17001001/23020118/05000185	Construction of Women Centre at Kamfanin Maude Zabi Ward		10000	7807500	7807500	7797500	7499750	6615000
17001001/23020107/05000186	Construction of 1 block of 2 Classrooms and Office at Maikal		1989999	2000000	2000000	10001	9807500	7499750
17001001/23020107/05000226	Construction of 1 Block of 8 Classrooms at Salanke Anchau W	6731528.37						
17001001/23020107/05000227	Construction of 1 Block of 8 Classrooms at Zabi Zabi Ward	2000000						
17001001/23020107/05000228	Construction of 1 Block of 8 Classrooms at Anchau Anchau Wa	3000000						
17001001/23020107/05000229	Construction of 1 Block of 8 Classroom s at Dutsen Wai Dutse	3000000						
17001001/23020107/05000231	Construction of 1 Block of 8 Classrooms at Haskiya Haskiya	1914841.48						
17001001/23020107/05000232	Construction of 1 Block of 8 Classrooms at Kargi Kargi Ward	887233.78						
17001001/23020107/05000233	Construction of 1 Block of 8 Classrooms at Karreh Karreh Wa	6800000						
17001001/23020107/05000236	Construction of 1 Block of 8 Classrooms at Muriga Mah Ward	7000000						
17001001/23020107/05000237	Construction of 1 Block of 8 Classrooms at Pambegua Pambegu	546459.74						
17001001/23020107/05000238	Construction of 1 Block of 2 Classrooms and Office at Hayin	5375937.42						
17001001/23020107/05000247	Construction of 1 Block of 2 Classrooms and Office at Kudumi	2000000						
17001001/23020107/05000248	Construction of 1 Block of 2 Classrooms and Office at Bugau	5758021.03						
17001001/23030106/05000249	Renovation of Local Government Education Secretariat	5000000						
17001001/23020107/05000250	Fencing of Central Primary School Dutsen Wai Dutsen Wai War	5500000						
17001001/23020107/05000251	Fencing of Central Primary School Kargi Kargi Ward	5500000						
17001001/23020107/05000252	Fencing of Central Primary School Karreh Karreh Ward	3100543.88						
17001001/23020107/05000253	Fencing of Central Primary School Damau Damau Ward	4733477.55						
17001001/23030106/05000254	Repairs of Vandalized Primary School at Central Primary Scho	2000000						
17001001/23020107/05000258	Construction of 1 Block of 2 Classrooms and Office at BidaBi	2000000						





17001001/23020107/05000260	Construction of 1 Block of 2 Classrooms and Office at Kadawa	8100375.51						
17001001/23020107/05000267	Construction of 2 Blocks of 4 Class rooms at GSS Mah Mah Wa	3986658						
17001001/23030106/05000268	Renovation of 2 Blocks of 5 Cla ssrooms at GSS Mah Mah Ward	2000000						
17001001/23020107/05000269	Construction /Provision of Block of 2 Classroom at Yelwa Pa	1119149.96						
17001001/23030106/05000270	Rehabilitation/Renovation of 6No Classrooms at Pangwani Kar	3000000						
17001001/23050101/05000273	Fencing of BATC Anchau Phase II Anchau Ward	8824630.14						
17001001/23010124/05000276	Procurement of Teaching and Learning Materials including Tea		2000000	20000000	20000000	18000000	10000000	10000000
17001001/23020107/05000281	Additional Work Fencing of Primary School Hayin Lere	4000000						
17001001/23030106/05000282	Renovation of Secondary School at Kamfani Maunde	2219110						
17001001/23020127/11000002	Construction of ICT Centre at GDSS Anchau Takalafiya	18333835.85						
17001001/23050101/13000018	Assistance to Community Development Projects	15511901.24						
Total		139943704	63675459.7	302436829	302436829	238761369.3	204397467	191694967
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/23010122/04000007	Refuse Evacuation and Waste Management		10000000	20000000	20000000	10000000		
21001001/23020106/04000008	Construction of Primary Health Care at Dan Hauya Masoba and		8055872	10000000	10000000	1944128	26000000	26000000
21001001/23050101/04000009	Food and Nutrition Programme		3000000	6000000	6000000	3000000		
21001001/23020106/04000010	Construction of PHC at Zazzailu Zuntu Ward		5000000	15000000	15000000	10000000	24000000	24000000
21001001/23020106/04000015	Fencing of Grave Yard at Anchau Takalafiya Anchau Ward						15057500	15057500
21001001/23020106/04000017	Construction of Primary Health Care at Ung. Murtala Kubau W			6000000	6000000	6000000	1442500	1442500
21001001/23020106/04000018	Construction of Primary Health Care Centre at Maigwanda Pam			9115000	9115000	9115000	8885000	
21001001/23020106/04000019	Construction of Primary Care Health Centre at Ung Kanbu Tas						18000000	18000000
21001001/23020106/04000020	Construction of Primary Health Care centre at Ang Mamuda An			6115000	6115000	6115000	9115000	9115000
21001001/23020106/04000021	Construction of Primary Health Care Centre at Rafin Dodo Ka			4557500	4557500	4557500	4557500	4557500
21001001/23020106/04000024	Fencing of of Primary Health Centres across the LGA		10000000	40000000	40000000	30000000	12500000	12500000
21001001/23020106/04000025	Construction of PHC at Ung Rukku Kargi Ward			12124750	12124750	12124750	4124750	4124750
21001001/2302020106/04000027	Construction of PHC at Dalman Zuntu Ward			10172500	10172500	10172500	4557500	4557500
21001001/2302020106/04000028	Construction of PHC at Dokan Tagwai Mah Ward		5000000	10172500	10172500	5172500	4557500	4557500
21001001/2302020106/04000029	Construction of PHC at Danhauya Damau Ward		5010000	10000000	10000000	4990000	4557500	4557500
21001001/2302020106/04000030	Construction of PHC at Jenau Anchau Ward		2162499	2172500	2172500	10001	4557500	4557500
21001001/2302020106/04000031	Contribution to PHC Services			10000000	10000000	10000000		
21001001/23020106/04000076	Purchase of Health Equiptments		10644750	11000000	11000000	355250		
21001001/23020106/04000094	Construction of Primary Health Care Clinic at Ung. Gata Anc	3546163.97						
21001001/23020106/04000095	Construction of Health Clinic at Jenau Anchau Ward	1000000						
21001001/23020106/04000096	Construction of Health Clinic at Dalman Zuntu Ward	1000000						
21001001/23020106/04000098	Construction of Health Clinic at Kudumi Haskiya Ward	1000000						
21001001/23020106/04000099	Construction of Health Clinic at Kanwa Haskiya Ward	1000000						
21001001/23020106/04000101	Construction of Health Clinic at Dokan Maijaki Kargi Ward	3025000						
21001001/23020106/04000102	Construction of Health Clinic at Dokan Rago Mah Ward	3025000						
21001001/23030105/04000103	General Repairs of Primary Health Care Centres	1696284.5						
21001001/23020106/04000104	Construction of Health Clinic at Ware -Ware	4997188.1						
21001001/23020106/04000105	Construction of Health Clinic at Tashan Kinchin Haskiya war	4593992.18						
21001001/23020106/04000106	Contribution to PHC Services	4111877.05						
21001001/23020103/14000001	Provision of Electricity to Behind Kargi PHC Community Baka		5000000	8557500	8557500	3557500	10557500	10557500
Total		28995505.8	63873121	190987250	190987250	127114129	152469750	143584750
KUBAU DEVELOPMENT AREA								

KARGI DEVELOPMENT AREA								



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

KUDAN

LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE **KADUNA STATE HOUSE OF ASSEMBLY**



PROFILE OF ELECTED OFFICIALS

Hon. Shuaibu Bawa Jaja	Executive Chairman
Hon. Habibu Danladi	Elected Councilor
Hon. Gambo Saidu	Elected Councilor
Hon. Yusha'u Mohammed	Elected Councilor
Hon. Ummar Hussaini	Elected Councilor
Hon. Nasiru Yahaya	Elected Councilor
Hon. Dauda Magaji	Elected Councilor
Hon. Samaila Ahmed	Elected Councilor
Hon. Yunusa Garba	Elected Councilor
Hon. Sabitu Tukur	Elected Councilor
Hon. Muhammed Shehu	Elected Councilor
Hon. Sahabi Dahiru Doka	Council Secretary

MANAGEMENT STAFF

Haj. Umma K. M. Sambo	Director Admin and Finance
Alh. Alhassan S. Adamu, CNA	Local Government Treasurer
Alh. Abdulmumini Idris	Director Works & Infrastructure
Haj. Aisha Alpha Zarma	Director Education and Social Development
Alh. Ahmed Balarabe	Director Agriculture And Forestry
Alh. Rabi'u A. Yaro	Director Primary Health Care



Hon. Shuaibu Bawa Jaja
Executive Chairman



Hon. Sahabi Dahiru Doka
Secretary



Haj. Umma K. M. Sambo
Dir. Admin and Finance



Alh. Alhassan S. Adamu
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Kudan Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Kudan 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 Kudan Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Kudan Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Kudan Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

Hon. Shuaibu Bawa Jaja
Chairman

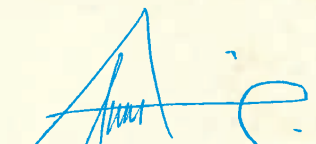
RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Kudan Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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


Alh. Alhassan S. Adamu, CAN
DDFS

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, and five million, two hundred and ninety-six thousand, five hundred and eighty-one naira, twenty-nine kobo (N2,005,296,581.29) only. This is made up of the following:

Statutory Allocation	-	N1,545,344,534.14	77.06%
Value Added Tax	-	N368,269,419.40	18.37%
Independent Revenue	-	NIL	0.00%
Below the line receipts	-	N93,662,627.75	4.67%
Total	=	<u>N2,005,296,581.29</u>	100%

From the above presentation, statutory allocation and value added tax both from the federation account constitute 95.33% of total receipts while the internally generated revenue contributed nothing, that is 0.00% of total receipts. The analysis above indicates an overwhelming reliance on the federation account. The deputy Director of Finance and Supply should be invited to shed more light on why Local revenue was not collected.

PAYMENTS:

The total payments during the year amounted to two billion, two hundred and forty-one million, five hundred and eighty-eight thousand, five hundred and fifty naira, eighty-five kobo (N2,241,588,550.85) only. This is broken down as follows:

Recurrent Expenditure	-	N1,537,256,923.52	65.58%
Capital Expenditure	-	N704,331,627.33	31.42%
Total	=	<u>N2,241,588,550.85</u>	100%

The above presentation shows that recurrent expenditure took 65.58% of total expenditure leaving capital expenditure with 31.42% of total expenditure. This is highly commendable and can be sustained and improved upon by management.

STATEMENT OF ASSETS AND LIABILITIES TREASURIES AND BANKS



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

UBA Main Account No101xxxxx55	-	N729,750.18
UBA Capital Account No. 102xxxxx74	-	N141,762.77
UBA Paris Fund Account No. 102xxxxx67	-	N23,806.19
UBA WASH Account No. 102xxxxx67	-	10,780.54
Total	=	<u>N906,099.68</u>

These balances have been verified and certified by me.

INVESTMENTS

The investments of the Local Government as at 31st December 2019, stood at N10,612,500.00. Despite these investments nothing was realized by way of dividends. This raises the need for the diversification of the investment portfolio and also value of dead companies' shares written off the books so as to reflect a fair state of affairs. This is so because most of the investments are in liquidated or moribund companies.

ADVANCES AND DEPOSITS

All advances have been retire and all deposits remitted appropriately to the third parties.

KUDAN LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY
FOR THE PERIOD ENDED 31/12/2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance	3,407,916.23	237,198,069.24	55,761,911.00	396,500,574.00	159,302,504.76		
RECEIPTS:							
Statutory Allocation	1,718,691,621.27	1,911,633,953.54	1,885,009,785.00	1,885,009,785.00	26,624,168.54		
Internally Generated Revenue	358,226.05		13,497,986.00	13,497,986.00	13,497,986.00		
Transfer from CRF	286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33		
BTL Receipts	112,747,273.81	93,662,627.75			93,662,627.75		
Total Current Year Receipts	2,117,892,186.23	2,709,628,208.62	2,529,371,228.00	2,529,371,228.00	180,256,980.62		
Total Funds Available	2,121,300,102.46	2,946,826,277.86	2,585,133,139.00	2,925,871,802.00	20,954,475.86		
Recurrent Expenditure: Economic Classification							
Employees Compensation	829,378,295.22	986,146,871.05	876,209,688.00	987,418,774.00	1,271,902.95	920,020,171.00	966,021,179.00
Social Benefits	73,820,000.00	70,066,244.33	2,250,000.00	70,242,186.00	175,941.67	2,362,500.00	2,480,625.00
Overhead Costs	258,738,285.88	385,384,926.39	387,184,626.00	387,184,626.00	1,799,699.61	406,543,856.00	426,871,048.00
Service Wide Vote	37,228,048.11	1,996,254.00	2,000,000.00	2,000,000.00	3,746.00	2,100,000.00	2,205,000.00
BTL Payments	112,747,273.81	93,662,627.75			93,662,627.75		
Transfer to Capital Development Fund	286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33		
Total Recurrent Expenditure	1,598,006,968.12	2,241,588,550.85	1,898,507,771.00	2,077,709,043.00	163,879,507.85	1,331,026,527.00	1,397,577,852.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	3,435,000.00	29,276,342.00	32,000,000.00	32,000,000.00	2,723,658.00	30,648,174.00	15,212,043.00
04 Improvement to Human Health	12,046,934.95	16,111,000.00	18,000,001.00	18,000,001.00	1,889,001.00	24,400,000.00	22,700,000.00
05 Enhancing Skills and Knowledge	26,758,762.80	90,435,957.39	98,577,786.00	98,577,786.00	8,141,828.61	70,506,938.00	92,395,290.00
06 - Housing and Urban Development	54,077,568.65	105,093,667.00	68,000,000.00	139,537,391.00	34,443,724.00	33,805,529.00	7,952,764.00
09 Environmental Improvement	15,149,412.15	19,268,515.01	20,200,000.00	20,200,000.00	931,484.99	9,264,000.00	10,808,000.00
10 Water Resources and Rural Development	1,510,521.00	135,818,242.15	121,454,833.00	211,454,833.00	75,636,590.85	22,400,000.00	25,200,000.00
11 Information Communication & Technology	4,520,130.00						
13 Reform of Government and Governance	38,751,632.09	98,148,962.21	106,750,000.00	106,750,000.00	8,601,037.79	92,984,388.00	75,120,000.00
14 Power	46,082,338.89	116,630,093.00	120,915,617.00	120,915,617.00	4,285,524.00	25,275,000.00	28,800,000.00
17 Road	83,762,764.57	93,548,848.57	100,727,131.00	100,727,131.00	7,178,282.43	56,000,000.00	9,000,000.00
Total Capital Expenditure by Programme	286,095,065.10	704,331,627.33	686,625,368.00	848,162,759.00	143,831,131.67	365,284,029.00	287,188,097.00
Total Expenditure (Budget Size)	1,884,102,033.22	2,945,920,178.18	2,585,133,139.00	2,925,871,802.00	20,048,376.18	1,696,310,556.00	1,684,765,949.00
Budget Surplus/(Deficit)	237,198,069.24	906,099.68			906,099.68	1,696,310,556.00	1,684,765,949.00
Financing of Deficit by Borrowing							
Closing Balance	237,198,069.24	906,099.68			906,099.68	1,696,310,556.00	1,684,765,949.00

KUDAN LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		1,545,344,534.14	1,438,311,348.33
Value Added Tax		366,289,419.40	280,380,272.94
Independent Revenue	1		358,226.05
BTL Receipts	2	93,662,627.75	112,747,273.81
Total Receipts		2,005,296,581.29	1,831,797,121.13
Payments:			
Compensation of Employees	3	986,146,871.05	829,378,295.22
Social Benefits	4	70,066,244.33	73,820,000.00
Overhead Cost	5	385,384,926.39	258,738,285.88
Service Wide Vote		1,996,254.00	37,228,048.11
Below-The-Line Payments	6	93,662,627.75	112,747,273.81
Total Payments		1,537,256,923.52	1,311,911,903.02
Net Cash Flow from Operating Activities		468,039,657.77	519,885,218.11
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		29,276,342.00	3,435,000.00
Improvement to Human Health		16,111,000.00	12,046,934.95
Enhancing Skills and Knowledge		90,435,957.39	26,758,762.80
Housing and Urban Development		105,093,667.00	54,077,568.65
Environmental Improvement		19,268,515.01	15,149,412.15
Water Resources and Rural Development		135,818,242.15	1,510,521.00
Information and Communication Technology			4,520,130.00
Reform of Government and Governance		98,148,962.21	38,751,632.09
Power		116,630,093.00	46,082,338.89
Road		93,548,848.57	83,762,764.57
Net Cash Flow from Investing Activities	7	704,331,627.33	286,095,065.10
Cash Flow from Financing Activities			
Net Surplus(Deficit) for the Year		236,291,969.56	233,790,153.01
Opening Balance		237,198,069.24	3,407,916.23
Closing Balance	8	906,099.68	237,198,069.24
Note 1 - Independent Revenue			

Miscellaneous Revenue			358,226.05
Total			358,226.05
Note 2 - BTL Receipts			

With holding Taxes due to FIRS		2,032,856.91	
VAT due to FIRS		2,289,778.90	



PAYE Taxes due to State Board of Internal Revenue		15,970,153.19		9,965,201.57
Union Deductions		50,000.00		
Deposits		4,854,600.00		
Loans deduction for Salary Other Deduction for payroll		12,185,023.69		
10% Contract Retention		2,261,121.78		
SIGMA Pension Deduction		21,444,422.85		74,877,493.41
NULGE Deductions		4,097,890.65		27,754,578.83
Party Deductions		150,000.00		
Personnel Advance Deduction		13,800,216.61		150,000.00
Monetization Tax Deduction		2,152,466.09		
Refund of Unclaimed Salary		6,549,793.08		
ALGON Dues		750,000.00		
National Housing Fund Deduction		5,044,304.00		
AOPSHON		30,000.00		
Total		93,662,627.75		112,747,273.81
Note 3 - Compensation of Employees				

Contribution to Primary Education		528,793,520.57		425,839,873.46
Local Government Staff	3A	457,353,350.48		403,538,421.76
Total		986,146,871.05		829,378,295.22
Note 3A - Local Government Staff				

Kudan Local Govt		457,353,350.48		403,538,421.76
Total		457,353,350.48		403,538,421.76
Note 4 - Social Benefits				

15% Contribution to Pension fund		36,146,044.33		40,900,000.00
10% Contributory Pension Fund		33,920,200.00		32,920,000.00
Total		70,066,244.33		73,820,000.00
Note 5 - Overhead Costs				

Transport and Travelling		5,483,617.13		6,583,874.60
Utilities		1,946,521.74		1,036,856.00
Material and Supplies		26,564,004.10		31,921,730.43
Maintenance Services		2,120,000.00		3,126,914.03
Training		19,029,954.88		15,170,400.00
Other Services		135,176,086.00		63,669,350.00
Consulting & Professional Services		8,235,164.49		13,367,600.00
Fuel and Lubricants				214,000.00
Financial Charges		3,901,117.62		1,158,544.82
Miscellaneous Expenses		175,139,959.54		109,089,016.00
Local Grants and Contributions		7,788,500.89		13,400,000.00
Total		385,384,926.39		258,738,285.88



Note 6 - Below the Line Payments				

Withholding Tax Due to FIRS		2,032,856.91		
Vat due to FIRS		2,289,778.90		
PAYE Deductions Remittances to BIR		15,970,153.19		9,965,201.57
Union Deductions		50,000.00		
Deposits		4,854,600.00		
Loans Deductions for Salary Other Deductions for Payroll		12,185,023.69		
10% Contract Retention		2,261,121.78		
SIGMA Pension Deduction		21,444,422.85		74,877,493.41
NULGE Deductions		4,097,890.65		27,754,578.83
Party Deductions		150,000.00		
Personnel Advance Deduction		13,800,216.61		150,000.00
Monetization Tax Deduction		2,152,466.09		
Refund of Unclaimed Salary		6,549,793.08		
ALGON Dues		750,000.00		
National Housing Fund Deduction		5,044,304.00		
AOPSHON		30,000.00		
Total		93,662,627.75		112,747,273.81
Note 7 - Net Cash From Investing Activities by Location				

Kaura - Wali North Ward		50,027,207.75		17,124,012.25
Doka Ward		48,769,479.65		28,491,004.49
Hunkuyi Ward		248,387,049.10		540,000.00
Garu Ward		49,994,095.00		2,020,421.00
Kaura - Wali South Ward		47,059,561.75		12,427,395.46
Kudan Ward		108,581,269.95		162,359,045.75
Zabi Ward		47,434,906.21		28,523,000.00
Sabon Gari Hunkuyi Ward		46,301,069.30		22,679,614.60
Likoro Ward		57,776,988.62		11,930,571.55
Total		704,331,627.33		286,095,065.10
Note 8 - Closing Balance				

UBA - Main Account		729,750.18		443,736.36
GT Bank Main Account				2,994,234.44
GT Bank Operational				1,812,847.02
GT Bank Capital				73,329,842.50
GT Bank -Wash Account				364,860.90
GT Bank -Salries and Wages				571,430.54
UBA - Capital Account		141,762.77		157,681,117.48
UBA - Paris Fund Account		23,806.19		
UBA - Wash Account		10,780.54		
Sub Total: Cash and Bank		906,099.68		237,198,069.24
Total Consolidated Cash & Bank Balances		906,099.68		237,198,069.24

KUDAN LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	906,099.68	237,198,069.24
Sub Total		906,099.68	237,198,069.24
Investments and Other Assets			

Investments	9	10,612,500.00	10,612,500.00
Sub Total		10,612,500.00	10,612,500.00
Total Assets		11,518,599.68	247,810,569.24
Public Funds:			

Consolidated Revenue Fund	11	906,099.68	237,198,069.24
Capital Development Fund	12		
Other Funds		10,612,500.00	10,612,500.00
Sub - Total: Public Funds		11,518,599.68	247,810,569.24
LIABILITIES:			

Public Funds + Liabilities		11,518,599.68	247,810,569.24
Note 8 - Treasuries and Banks			

UBA - Main Account		729,750.18	443,736.36
GT Bank Main Account			2,994,234.44
GT Bank Operational			1,812,847.02
GT Bank Capital			73,329,842.50
GT Bank -Wash Account			364,860.90
GT Bank -Salries and Wages			571,430.54
UBA - Capital Account		141,762.77	157,681,117.48
UBA - Paris Fund Account		23,806.19	
UBA - Wash Account		10,780.54	
Total		906,099.68	237,198,069.24
Note 9 - Investments			

Ikara Food Processing Company		650,000.00	650,000.00
Kachia Ginger Processing Company		100,000.00	100,000.00

Urban Development		250,000.00		250,000.00
Makarfi Sugar Company		612,500.00		612,500.00
Universal Bank Plc		1,000,000.00		1,000,000.00
Purchase of Shares		2,052,917.70		2,052,917.70
First Inland Bank Plc. (Former NUB)		5,947,082.30		5,947,082.30
Total		10,612,500.00		10,612,500.00
Note 10 - Advances				

Note 11 - Consolidated Revenue Fund				

Opening Balance		237,198,069.24		3,407,916.23
Add/(Less) Net Recurrent Surplus/(Deficit)		236,291,969.56		233,790,153.01
Closing Balance		906,099.68		237,198,069.24
Note 12 - Capital Development Fund				



KUDAN LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		3,407,916.23	237,198,069.24		179,201,272.00	57,996,797.24		
Add: Recurrent Receipts:								
Statutory Allocation		1,381,307,597.04	1,469,039,031.51	1,436,923,219.00	1,436,923,219.00	32,115,812.51		
Share of VAT		280,380,272.94	366,289,419.40	390,121,021.00	390,121,021.00	23,831,601.60		
NNPC Refunds			2,482,087.08			2,482,087.08		
Special Allocation			31,829,320.40			31,829,320.40		
Refund from Paris Club			12,040,845.75			12,040,845.75		
10% IGR State Contribution		3,704,226.29		57,965,545.00	57,965,545.00	57,965,545.00		
Exchange Rate Difference			27,911,257.96			27,911,257.96		
Solid Minerals			2,041,991.44			2,041,991.44		
Share of Forex Equalization		21,722,391.36						
Excess Bank Charges Recovered		31,577,133.64						
Sub Total: Statutory Allocation		1,718,691,621.27	1,911,633,953.54	1,885,009,785.00	1,885,009,785.00	26,624,168.54		
Direct Taxes	15			510,721.00	510,721.00	510,721.00		
Licenses	16			202,216.00	202,216.00	202,216.00		
Rates	17			5,420,000.00	5,420,000.00	5,420,000.00		
Fees	18			5,252,637.00	5,252,637.00	5,252,637.00		
Fines	19			250,000.00	250,000.00	250,000.00		
Earnings	21			1,862,412.00	1,862,412.00	1,862,412.00		
Miscellaneous	27	358,226.05						
Sub-Total: Independent Revenue		358,226.05		13,497,986.00	13,497,986.00	13,497,986.00		
Below The Line Receipts	29	112,747,273.81	93,662,627.75			93,662,627.75		
Total Recurrent Receipts		1,831,797,121.13	2,005,296,581.29	1,898,507,771.00	1,898,507,771.00	106,788,810.29		
Total Funds Available		1,835,205,037.36	2,242,494,650.53	1,898,507,771.00	2,077,709,043.00	164,785,607.53		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	829,378,295.22	986,146,871.05	876,209,688.00	987,418,774.00	1,271,902.95	920,020,171.00	966,021,179.00
Social Benefits		73,820,000.00	70,066,244.33	2,250,000.00	70,242,186.00	175,941.67	2,362,500.00	2,480,625.00
Overhead Cost	31	258,738,285.88	385,384,926.39	387,184,626.00	387,184,626.00	1,799,699.61	406,543,856.00	426,871,048.00
Servicewide Vote		37,228,048.11	1,996,254.00	2,000,000.00	2,000,000.00	3,746.00	2,100,000.00	2,205,000.00
BTL Payments	32	112,747,273.81	93,662,627.75			93,662,627.75		
Total Recurrent Payments		1,311,911,903.02	1,537,256,923.52	1,267,644,314.00	1,446,845,586.00	90,411,337.52	1,331,026,527.00	1,397,577,852.00
Net Recurrent Funds before Transfers		523,293,134.34	705,237,727.01	630,863,457.00	630,863,457.00	74,374,270.01	1,331,026,527.00	1,397,577,852.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33		
Total Appropriations/Transfers		286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33		
Closing Balance		237,198,069.24	906,099.68			906,099.68	1,331,026,527.00	1,397,577,852.00
Note 16 - Licenses								

Bicycle Truck Canoe Wheelbarrow And Cart Fees				202,216.00	202,216.00	202,216.00		
Total				202,216.00	202,216.00	202,216.00		



Note 17 - Rates								

Shops And Kiosk Rates				1,420,000.00	1,420,000.00	1,420,000.00		
Land use Charges (Private and Commercial Property)				4,000,000.00	4,000,000.00	4,000,000.00		
Total				5,420,000.00	5,420,000.00	5,420,000.00		
Note 18 - Fees								

Naming of Street Registration Fees				1,462,833.00	1,462,833.00	1,462,833.00		
Fee Structure For Outdoor Installation And Advert				831,923.00	831,923.00	831,923.00		
Right Of Occupancy In Local Government Areas				321,715.00	321,715.00	321,715.00		
Marriage Birth And Registration Fees				1,112,012.00	1,112,012.00	1,112,012.00		
Domestic Animal Fee				182,913.00	182,913.00	182,913.00		
Slaughter Slab Fees				1,341,241.00	1,341,241.00	1,341,241.00		
Total				5,252,637.00	5,252,637.00	5,252,637.00		
Note 19 - Fines								

Fine on Obstruction/Wrong Parking Charges				250,000.00	250,000.00	250,000.00		
Total				250,000.00	250,000.00	250,000.00		
Note 20 - Sales								

Note 21 - Earnings								

Earning from Motor Park				1,862,412.00	1,862,412.00	1,862,412.00		
Total				1,862,412.00	1,862,412.00	1,862,412.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 24 - Repayment								

Note 25 - Investment Income								

Note 26 - Interest								



Note 27 - Miscellaneous								

Recovery of Loses and Overpayment		37,854.88						
Unclaimed Salary		320,371.17						
Total		358,226.05						
Note 29 - BTL Receipts								

With holding Taxes due to FIRS			2,032,856.91			2,032,856.91		
VAT due to FIRS			2,289,778.90			2,289,778.90		
PAYE Taxes due to State Board of Internal Revenue		9,965,201.57	15,970,153.19			15,970,153.19		
Union Deductions			50,000.00			50,000.00		
Deposits			4,854,600.00			4,854,600.00		
Loans deduction for Salary Other Deduction for payroll			12,185,023.69			12,185,023.69		
10% Contract Retention			2,261,121.78			2,261,121.78		
SIGMA Pension Deduction		74,877,493.41	21,444,422.85			21,444,422.85		
NULGE Deductions		27,754,578.83	4,097,890.65			4,097,890.65		
Party Deductions			150,000.00			150,000.00		
Personnel Advance Deduction		150,000.00	13,800,216.61			13,800,216.61		
Monetization Tax Deduction			2,152,466.09			2,152,466.09		
Refund of Unclaimed Salary			6,549,793.08			6,549,793.08		
ALGON Dues			750,000.00			750,000.00		
National Housing Fund Deduction			5,044,304.00			5,044,304.00		
AOPSHON			30,000.00			30,000.00		
Total		112,747,273.81	93,662,627.75			93,662,627.75		
Note 30 - Salaries Wages & Allowances								

Department of Admin & Finance		313,038,392.00	354,309,824.08	244,398,365.00	355,398,376.00	1,088,551.92	256,618,283.00	269,449,197.00
Department of Primary Health Care		90,500,029.76	103,043,526.40	103,071,413.00	103,071,413.00	27,886.60	108,224,983.00	113,636,232.00
Contribution to Primary Education		425,839,873.46	528,793,520.57	528,739,910.00	528,948,985.00	155,464.43	555,176,905.00	582,935,750.00
Total		829,378,295.22	986,146,871.05	876,209,688.00	987,418,774.00	1,271,902.95	920,020,171.00	966,021,179.00
Note 31 - Overhead Cost								

Department of Admin & Finance		178,049,515.85	239,397,736.51	240,026,400.00	240,026,400.00	628,663.49	252,027,720.00	264,629,105.00
Department of Agriculture & Forestry			2,388,000.00	2,500,000.00	2,500,000.00	112,000.00	2,625,000.00	2,756,250.00
Department of Works & Infrastructure		6,857,770.03	5,976,521.74	6,182,000.00	6,182,000.00	205,478.26	6,491,100.00	6,815,655.00
Department of Education & Social Dev.		66,467,600.00	117,991,270.14	118,497,386.00	118,497,386.00	506,115.86	124,422,255.00	130,643,368.00
Department of Primary Health Care		7,363,400.00	19,631,398.00	19,978,840.00	19,978,840.00	347,442.00	20,977,781.00	22,026,670.00
Total		258,738,285.88	385,384,926.39	387,184,626.00	387,184,626.00	1,799,699.61	406,543,856.00	426,871,048.00

32 - BTL Payments								

Withholding Tax Due to FIRS			2,032,856.91			2,032,856.91		
Vat due to FIRS			2,289,778.90			2,289,778.90		
PAYE Deductions Remittances to BIR		9,965,201.57	15,970,153.19			15,970,153.19		
Union Deductions			50,000.00			50,000.00		
Deposits			4,854,600.00			4,854,600.00		
Loans Deductions for Salary Other Deductions for Payroll			12,185,023.69			12,185,023.69		
10% Contract Retention			2,261,121.78			2,261,121.78		
SIGMA Pension Deduction		74,877,493.41	21,444,422.85			21,444,422.85		
NULGE Deductions		27,754,578.83	4,097,890.65			4,097,890.65		
Party Deductions			150,000.00			150,000.00		
Personnel Advance Deduction		150,000.00	13,800,216.61			13,800,216.61		
Monetization Tax Deduction			2,152,466.09			2,152,466.09		
Refund of Unclaimed Salary			6,549,793.08			6,549,793.08		
ALGON Dues			750,000.00			750,000.00		
National Housing Fund Deduction			5,044,304.00			5,044,304.00		
AOPSHON			30,000.00			30,000.00		
Total		112,747,273.81	93,662,627.75			93,662,627.75		



KUDAN LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				55,761,911.00	217,299,302.00	217,299,302.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33		
Sub Total: Capital Receipts		286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33		
Total Capital Fund Available		286,095,065.10	704,331,627.33	686,625,368.00	848,162,759.00	143,831,131.67		
Less: Capital Expenditure								
General Public Services	37	38,691,762.09	49,963,528.26	57,750,000.00	57,750,000.00	7,786,471.74	85,484,388.00	73,320,000.00
Economic Affairs	38	134,790,624.46	419,063,959.67	419,097,581.00	509,097,581.00	90,033,621.33	134,323,174.00	78,212,043.00
Environmental Protection	39	15,149,412.15	19,268,515.01	20,200,000.00	20,200,000.00	931,484.99	9,264,000.00	10,808,000.00
Housing and Community Development	40	54,077,568.65	101,719,667.00	64,000,000.00	135,537,391.00	33,817,724.00	29,305,529.00	7,052,764.00
Health	41	12,046,934.95	19,485,000.00	22,000,001.00	22,000,001.00	2,515,001.00	28,900,000.00	23,600,000.00
Education	43	31,338,762.80	94,830,957.39	103,577,786.00	103,577,786.00	8,746,828.61	78,006,938.00	94,195,290.00
Total Capital Expenditure		286,095,065.10	704,331,627.33	686,625,368.00	848,162,759.00	143,831,131.67	365,284,029.00	287,188,097.00
Closing Balance							365,284,029.00	287,188,097.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70131 - General Personnel Services		38,691,762.09	49,963,528.26	57,750,000.00	57,750,000.00	7,786,471.74	85,484,388.00	73,320,000.00
Total		38,691,762.09	49,963,528.26	57,750,000.00	57,750,000.00	7,786,471.74	85,484,388.00	73,320,000.00
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs			171,690,476.10	157,454,833.00	247,454,833.00	75,764,356.90	16,400,000.00	18,800,000.00
70421 - Agriculture		509,900.00	2,250,000.00	3,000,000.00	3,000,000.00	750,000.00	3,000,000.00	4,000,000.00
70435 - Electricity		2,210,010.00	45,362,185.25	47,850,000.00	47,850,000.00	2,487,814.75	9,775,000.00	10,800,000.00
70436 - Non Electricity Energy			953,700.00	1,916,027.00	1,916,027.00	962,327.00	8,000,000.00	8,000,000.00
70443 - Construction		71,597,349.89	87,655,658.96	89,333,261.00	89,333,261.00	1,677,602.04	37,500,000.00	25,400,000.00
70451 - Road Transport		57,548,264.57	84,125,597.36	90,543,460.00	90,543,460.00	6,417,862.64	32,000,000.00	
70482 - R & D Agriculture Forestry Fishing and Hunting		2,925,100.00	27,026,342.00	29,000,000.00	29,000,000.00	1,973,658.00	27,648,174.00	11,212,043.00
Total		134,790,624.46	419,063,959.67	419,097,581.00	509,097,581.00	90,033,621.33	134,323,174.00	78,212,043.00
Note 39 - Environmental Protection								

70510 - Waste Management		15,149,412.15	19,268,515.01	20,200,000.00	20,200,000.00	931,484.99	9,264,000.00	10,808,000.00
Total		15,149,412.15	19,268,515.01	20,200,000.00	20,200,000.00	931,484.99	9,264,000.00	10,808,000.00



Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		7,800,054.05	9,796,855.00	10,000,000.00	10,000,000.00	203,145.00	7,305,529.00	2,052,764.00
70660 - Housing and Community Amenities N.E.C		46,277,514.60	91,922,812.00	54,000,000.00	125,537,391.00	33,614,579.00	22,000,000.00	5,000,000.00
Total		54,077,568.65	101,719,667.00	64,000,000.00	135,537,391.00	33,817,724.00	29,305,529.00	7,052,764.00
Note 41 - Health								

70712 - Other Medical Products							600,000.00	500,000.00
70740 - Public Health Services		12,046,934.95	16,111,000.00	18,000,001.00	18,000,001.00	1,889,001.00	23,800,000.00	22,200,000.00
70750 - R & D Health			3,374,000.00	4,000,000.00	4,000,000.00	626,000.00	4,500,000.00	900,000.00
Total		12,046,934.95	19,485,000.00	22,000,001.00	22,000,001.00	2,515,001.00	28,900,000.00	23,600,000.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		26,758,762.80	90,435,957.39	98,577,786.00	98,577,786.00	8,141,828.61	70,506,938.00	92,395,290.00
70950 - Education not Definable by Level		2,900,000.00	2,870,000.00	3,000,000.00	3,000,000.00	130,000.00	4,500,000.00	1,800,000.00
70970 - R & D Education		1,680,000.00	1,525,000.00	2,000,000.00	2,000,000.00	475,000.00	3,000,000.00	
Total		31,338,762.80	94,830,957.39	103,577,786.00	103,577,786.00	8,746,828.61	78,006,938.00	94,195,290.00

KUDAN LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



		Actual 2019	Actual 2019	Budget 2019	Revised Budget 2019	2019 Variance	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								

25001001/11010001	Statutory Allocation	1,381,307,597.04	1,469,039,031.51	1,436,923,219.00	1,436,923,219.00	32,115,812.51		
25001001/11010002	Share of VAT	280,380,272.94	366,289,419.40	390,121,021.00	390,121,021.00	23,831,601.60		
25001001/11010006	NNPC Refunds		2,482,087.08			2,482,087.08		
25001001/11010007	Special Allocation		31,829,320.40			31,829,320.40		
25001001/11010009	Refund from Paris Club		12,040,845.75			12,040,845.75		
25001001/11010011	10% IGR State Contribution	3,704,226.29		57,965,545.00	57,965,545.00	57,965,545.00		
25001001/11010013	Exchange Rate Difference		27,911,257.96			27,911,257.96		
25001001/11000018	Solid Minerals		2,041,991.44			2,041,991.44		
25001001/11000019	Share of Forex Equalization	21,722,391.36						
25001001/11000020	Excess Bank Charges Recovered	31,577,133.64						
Total		1,718,691,621.27	1,911,633,953.54	1,885,009,785.00	1,885,009,785.00	26,624,168.54		
TAXES								
25001001 - Department of Admin & Finance								

25001001/12010009	Market Roads And Levies			510,721.00	510,721.00	510,721.00		
Total				510,721.00	510,721.00	510,721.00		
LICENSES								
25001001 - Department of Admin & Finance								

25001001/12020012	Bicycle Truck Canoe Wheelbarrow And Cart Fees			202,216.00	202,216.00	202,216.00		
Total				202,216.00	202,216.00	202,216.00		
RATES								
25001001 - Department of Admin & Finance								

25001001/12030006	Shops And Kiosk Rates			1,420,000.00	1,420,000.00	1,420,000.00		
25001001/12030007	Land use Charges (Private and Commercial Property)			4,000,000.00	4,000,000.00	4,000,000.00		
Total				5,420,000.00	5,420,000.00	5,420,000.00		
FEES								
25001001 - Department of Admin & Finance								

25001001/12040006	Naming of Street Registration Fees			1,462,833.00	1,462,833.00	1,462,833.00		
25001001/12040022	Fee Structure For Outdoor Installation And Advert			831,923.00	831,923.00	831,923.00		
25001001/12040031	Right Of Occupancy In Local Government Areas			321,715.00	321,715.00	321,715.00		

25001001/12040043	Marriage Birth And Registration Fees			1,112,012.00	1,112,012.00	1,112,012.00		
25001001/12040098	Domestic Animal Fee			182,913.00	182,913.00	182,913.00		
25001001/12040099	Slaughter Slab Fees			1,341,241.00	1,341,241.00	1,341,241.00		
Total				5,252,637.00	5,252,637.00	5,252,637.00		
FINES								
25001001 - Department of Admin & Finance								

25001001/12050005	Fine on Obstruction/Wrong Parking Charges			250,000.00	250,000.00	250,000.00		
Total				250,000.00	250,000.00	250,000.00		
SALES								
25001001 - Department of Admin & Finance								

EARNINGS								
25001001 - Department of Admin & Finance								

25001001/12070013	Earning from Motor Park			1,862,412.00	1,862,412.00	1,862,412.00		
Total				1,862,412.00	1,862,412.00	1,862,412.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin & Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin & Finance								

REPAYMENTS								
25001001 - Department of Admin & Finance								

INVESTMENT INCOME								
25001001 - Department of Admin & Finance								

INTEREST EARNED								
25001001 - Department of Admin & Finance								

MISCELLANEOUS								
25001001 - Department of Admin & Finance								

25001001/12140001	Recovery of Loses and Overpayment	37,854.88						
25001001/12140005	Unclaimed Salary	320,371.17						
Total		358,226.05						



BELOW THE LINE RECEIPTS								
25001001 - Department of Admin & Finance								

25001001/12150001	With holding Taxes due to FIRS			2,032,856.91		2,032,856.91		
25001001/12150002	VAT due to FIRS			2,289,778.90		2,289,778.90		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue		9,965,201.57	15,970,153.19		15,970,153.19		
25001001/12150004	Union Deductions			50,000.00		50,000.00		
25001001/12150005	Deposits			4,854,600.00		4,854,600.00		
25001001/12150006	Loans deduction for Salary Other Deduction for payroll			12,185,023.69		12,185,023.69		
25001001/12150008	10% Contract Retention			2,261,121.78		2,261,121.78		
25001001/12150009	SIGMA Pension Deduction		74,877,493.41	21,444,422.85		21,444,422.85		
25001001/12150012	NULGE Deductions		27,754,578.83	4,097,890.65		4,097,890.65		
25001001/12150015	Party Deductions			150,000.00		150,000.00		
25001001/12150021	Personnel Advance Deduction		150,000.00	13,800,216.61		13,800,216.61		
25001001/12150025	Monetization Tax Deduction			2,152,466.09		2,152,466.09		
25001001/12150030	Refund of Unclaimed Salary			6,549,793.08		6,549,793.08		
25001001/12150031	ALGON Dues			750,000.00		750,000.00		
25001001/12150036	National Housing Fund Deduction			5,044,304.00		5,044,304.00		
25001001/12150039	AOPSHON			30,000.00		30,000.00		
Total			112,747,273.81	93,662,627.75		93,662,627.75		



KUDAN LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/21010101 Basic Salary		271,038,392.00	312,118,022.12	244,398,365.00	312,390,552.00	272,529.88	256,618,283.00	269,449,197.00
25001001/21010104 Salary Arrears		42,000,000.00	42,191,801.96		43,007,824.00	816,022.04		
Sub Total - Personnel Cost		313,038,392.00	354,309,824.08	244,398,365.00	355,398,376.00	1,088,551.92	256,618,283.00	269,449,197.00
25001001/22020102 Local Travel and Transport - Others		3,091,297.60						
25001001/22020106 Duty tour Allowance-Civil Servant		3,492,577.00	5,483,617.13	5,500,000.00	5,500,000.00	16,382.87	5,775,000.00	6,063,750.00
25001001/22020301 Office Stationeries/Computer Consumables		9,666,000.00	16,031,600.00	16,053,400.00	16,053,400.00	21,800.00	16,856,070.00	17,698,873.00
25001001/22020303 Newspapers		1,333,500.00						
25001001/22020304 Magazines & Periodicals		1,890,000.00						
25001001/22020305 Printing of Non Security Documents		7,782,230.43	9,072,005.00	9,095,000.00	9,095,000.00	22,995.00	9,549,750.00	10,027,237.00
25001001/22020306 Printing of Security Documents		2,420,000.00						
25001001/22020307 Drugs & Medical Supplies			972,399.10	1,000,000.00	1,000,000.00	27,600.90	1,050,000.00	1,102,500.00
25001001/22020505 Local Training (Seminar Conf. & Workshop)		9,850,000.00	13,901,000.00	13,960,000.00	13,960,000.00	59,000.00	14,658,000.00	15,390,900.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant			982,414.23	1,000,000.00	1,000,000.00	17,585.77	1,050,000.00	1,102,500.00
25001001/22020601 Security Services			12,990,086.00	13,000,000.00	13,000,000.00	9,914.00	13,650,000.00	14,332,500.00
25001001/22020604 Security Vote (Including Operations)		17,917,000.00	21,990,000.00	22,000,000.00	22,000,000.00	10,000.00	23,100,000.00	24,255,000.00
25001001/22020605 Upkeep of Offices / Cleaning Services			1,365,000.00	1,372,000.00	1,372,000.00	7,000.00	1,440,600.00	1,512,630.00
25001001/22020606 Physical Security		33,805,000.00	96,931,000.00	97,000,000.00	97,000,000.00	69,000.00	101,850,000.00	106,942,500.00
25001001/22020701 Financial Consulting		8,467,600.00	6,284,564.49	6,340,000.00	6,340,000.00	55,435.51	6,657,000.00	6,989,850.00
25001001/22020711 Automation of IPSAS Accounting Doc/LGA's IPSAS Budgeting Con		3,600,000.00	1,950,600.00	2,000,000.00	2,000,000.00	49,400.00	2,100,000.00	2,205,000.00
25001001/22020712 Fixed Assets Register Valuation and Tagnation		1,300,000.00						
25001001/22020901 Bank Charges (Other Than interest)		998,544.82	1,991,545.27	2,000,000.00	2,000,000.00	8,454.73	2,100,000.00	2,205,000.00
25001001/22020902 Insurance Premium			970,600.00	1,000,000.00	1,000,000.00	29,400.00	1,050,000.00	1,102,500.00
25001001/22020903 Loss on Foreign Exchange			938,972.35	1,000,000.00	1,000,000.00	61,027.65	1,050,000.00	1,102,500.00
25001001/22020904 Other CRF Bank Charges		160,000.00						
25001001/22021001 Refreshment & Meals		3,422,000.00						
25001001/22021002 Honorarium & Sitting Allowance		7,080,000.00	5,000,000.00	5,006,000.00	5,006,000.00	6,000.00	5,256,300.00	5,519,115.00
25001001/22021003 Publicity & Advertisements		4,200,000.00	14,923,866.67	15,000,000.00	15,000,000.00	76,133.33	15,750,000.00	16,537,500.00
25001001/22021013 Promotion (Service Wide)			990,000.00	1,000,000.00	1,000,000.00	10,000.00	1,050,000.00	1,102,500.00
25001001/22021014 Annual Budget Expenses and Administration		3,135,000.00	9,694,915.38	9,700,000.00	9,700,000.00	5,084.62	10,185,000.00	10,694,250.00
25001001/22021034 Benefit of Elected/Appointed Officials		30,343,766.00						
25001001/22021035 Local Government Election		6,430,000.00						



25001001/22021071	Contribution to Traditional Councils (Emirates & Chiefdoms)	1,200,000.00	3,980,000.00	4,000,000.00	4,000,000.00	20,000.00	4,200,000.00	4,410,000.00
25001001/22021076	5% Retirement Bond Redemption Fund	280,000.00						
25001001/22021077	Local Government Reforms	2,785,000.00	2,975,000.00	3,000,000.00	3,000,000.00	25,000.00	3,150,000.00	3,307,500.00
25001001/22021079	Logistics for General Election		2,190,050.00	2,200,000.00	2,200,000.00	9,950.00	2,310,000.00	2,425,500.00
25001001/22040109	Grant to Communities/NGO's	13,400,000.00	7,788,500.89	7,800,000.00	7,800,000.00	11,499.11	8,190,000.00	8,599,500.00
Sub Total Overhead Cost		178,049,515.85	239,397,736.51	240,026,400.00	240,026,400.00	628,663.49	252,027,720.00	264,629,105.00
Total Recurrent Expenditure		491,087,907.85	593,707,560.59	484,424,765.00	595,424,776.00	1,717,215.41	508,646,003.00	534,078,302.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY								

15001001/22020316	Purchase of Veterinary Drugs / Vaccines		488,000.00	500,000.00	500,000.00	12,000.00	525,000.00	551,250.00
15001001/22021055	Tree Planting Campaign		1,900,000.00	2,000,000.00	2,000,000.00	100,000.00	2,100,000.00	2,205,000.00
Sub Total Overhead Cost			2,388,000.00	2,500,000.00	2,500,000.00	112,000.00	2,625,000.00	2,756,250.00
Total Recurrent Expenditure			2,388,000.00	2,500,000.00	2,500,000.00	112,000.00	2,625,000.00	2,756,250.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								

34001001/22020201	Electricity Charges	1,036,856.00	1,946,521.74	2,000,000.00	2,000,000.00	53,478.26	2,100,000.00	2,205,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	1,003,114.03						
34001001/22020403	Maintenance of Office Building Residential Qtrs	558,800.00	1,070,000.00	1,082,000.00	1,082,000.00	12,000.00	1,136,100.00	1,192,905.00
34001001/22020405	Maintenance of Plants & Generators	1,565,000.00	1,050,000.00	1,100,000.00	1,100,000.00	50,000.00	1,155,000.00	1,212,750.00
34001001/22020803	Plant /Generator Fuel Cost	214,000.00						
34001001/22021068	Monitoring and Evaluation	2,480,000.00	1,910,000.00	2,000,000.00	2,000,000.00	90,000.00	2,100,000.00	2,205,000.00
Sub Total Overhead Cost		6,857,770.03	5,976,521.74	6,182,000.00	6,182,000.00	205,478.26	6,491,100.00	6,815,655.00
Total Recurrent Expenditure		6,857,770.03	5,976,521.74	6,182,000.00	6,182,000.00	205,478.26	6,491,100.00	6,815,655.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

17001001/22020307	Drugs & Medical Supplies	8,830,000.00						
17001001/22020501	Local Training/Staff Development	890,000.00						
17001001/22020503	Contribution to Training Fund		2,956,540.65	3,000,000.00	3,000,000.00	43,459.35	3,150,000.00	3,307,500.00
17001001/22020504	Sustenance of Mass Literacy Prog.	4,420,400.00	1,190,000.00	1,200,000.00	1,200,000.00	10,000.00	1,260,000.00	1,323,000.00
17001001/22020507	Training of Two Indigene to Nig. Seafarers Devt Prog.	10,000.00						
17001001/22020605	Cleaning &Fumigation Services	11,947,350.00	1,900,000.00	2,000,000.00	2,000,000.00	100,000.00	2,100,000.00	2,205,000.00
17001001/22021001	Entertainment & Hospitality	10,739,750.00	38,363,491.99	38,373,386.00	38,373,386.00	9,894.01	40,292,055.00	42,306,658.00
17001001/22021009	Sporting Activities	1,415,000.00	5,986,500.00	6,000,000.00	6,000,000.00	13,500.00	6,300,000.00	6,615,000.00
17001001/22021018	Rural Women and Youth Empowerment Programme	7,384,500.00						
17001001/22021021	Special Days/Celebrations	5,630,000.00	21,963,000.00	22,000,000.00	22,000,000.00	37,000.00	23,100,000.00	24,255,000.00
17001001/22021041	Emergency Relief Materials		6,160,000.00	6,200,000.00	6,200,000.00	40,000.00	6,510,000.00	6,835,500.00
17001001/22021042	Scholarship and Bursary Award	14,280,000.00	15,140,737.50	15,224,000.00	15,224,000.00	83,262.50	15,985,200.00	16,784,460.00
17001001/22021047	Overhead to Primary Education		11,890,000.00	11,900,000.00	11,900,000.00	10,000.00	12,495,000.00	13,119,750.00
17001001/22021048	Women and Youth Empowerment programme		10,589,000.00	10,600,000.00	10,600,000.00	11,000.00	11,130,000.00	11,686,500.00
17001001/22021056	Trade Fair Exhibition and Show	920,600.00						
17001001/22021067	Poverty Alleviation Programme		1,852,000.00	2,000,000.00	2,000,000.00	148,000.00	2,100,000.00	2,205,000.00
Sub Total Overhead Cost		66,467,600.00	117,991,270.14	118,497,386.00	118,497,386.00	506,115.86	124,422,255.00	130,643,368.00
Total Recurrent Expenditure		66,467,600.00	117,991,270.14	118,497,386.00	118,497,386.00	506,115.86	124,422,255.00	130,643,368.00



21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary	90,500,029.76	103,043,526.40	103,071,413.00	103,071,413.00	27,886.60	108,224,983.00	113,636,232.00
Sub Total - Personnel Cost		90,500,029.76	103,043,526.40	103,071,413.00	103,071,413.00	27,886.60	108,224,983.00	113,636,232.00
21001001/22021004	Medical Expenses		900,000.00	937,008.00	937,008.00	37,008.00	983,858.00	1,033,051.00
21001001/22021027	Polio Immunization Days (IPDS)	5,216,000.00	6,967,248.00	7,000,000.00	7,000,000.00	32,752.00	7,350,000.00	7,717,500.00
21001001/22021047	Overhead Cost payment to Hospitals	950,000.00	1,950,000.00	2,041,832.00	2,041,832.00	91,832.00	2,143,923.00	2,251,119.00
21001001/22021052	Sustenance of PHC Services		2,979,150.00	3,000,000.00	3,000,000.00	20,850.00	3,150,000.00	3,307,500.00
21001001/22021054	Community Management of Acute Malnutrition		3,995,000.00	4,000,000.00	4,000,000.00	5,000.00	4,200,000.00	4,410,000.00
21001001/22021080	Infant and Young Child feeding (IYCF)	1,197,400.00	2,840,000.00	3,000,000.00	3,000,000.00	160,000.00	3,150,000.00	3,307,500.00
Sub Total Overhead Cost		7,363,400.00	19,631,398.00	19,978,840.00	19,978,840.00	347,442.00	20,977,781.00	22,026,670.00
Total Recurrent Expenditure		97,863,429.76	122,674,924.40	123,050,253.00	123,050,253.00	375,328.60	129,202,764.00	135,662,902.00
51001001 - DEPARTMENT OF TRADITIONAL OFFICE								

61001001 - KUDAN DEVELOPMENT AREA								

61002001 - NEW DEVELOPMENT AREA								

MANDATORY DEDUCTIONS								

17001001/21000000	Contribution for Primary Education - Basic Salary	425,839,873.46	528,793,520.57	528,739,910.00	528,948,985.00	155,464.43	555,176,905.00	582,935,750.00
Total		425,839,873.46	528,793,520.57	528,739,910.00	528,948,985.00	155,464.43	555,176,905.00	582,935,750.00
SOCIAL BENEFITS								
DEPARTMENT OF ADMIN AND FINANCE								

25001001/22010102	15% Contribution to Pension fund	40,900,000.00	36,146,044.33	2,250,000.00	36,246,093.00	100,048.67	2,362,500.00	2,480,625.00
25001001/22010105	10% Contributory Pension Fund	32,920,000.00	33,920,200.00		33,996,093.00	75,893.00		
Total		73,820,000.00	70,066,244.33	2,250,000.00	70,242,186.00	175,941.67	2,362,500.00	2,480,625.00

KUDAN LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2017	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010101 Transfer from CRF to CDF		286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33		
OTHER CAPITAL RECEIPTS								

MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		286,095,065.10	704,331,627.33	630,863,457.00	630,863,457.00	73,468,170.33		

KUDAN LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	2018 Variance	Proposed Budget 2019	Proposed Budget 2020
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPARTMENT OF ADMIN & FINANCE								

25001001/23050102/11000001	Internet Connectivity Website Design	4,520,130.00						
25001001/23010112/13000001	Purchase of Office Furniture Fittings	17,126,074.31	7,545,000.00	8,000,000.00	8,000,000.00	455,000.00		
25001001/23010113/13000004	Purchase of Computers		1,401,350.00	1,500,000.00	1,500,000.00	98,650.00	6,124,388.00	
25001001/23010128/13000005	Purchase of Security Equipment	3,965,557.78	1,720,000.00	2,000,000.00	2,000,000.00	280,000.00	3,600,000.00	3,900,000.00
25001001/23010104/13000006	Purchase of Motorcycles	2,000,000.00	3,520,000.00	4,000,000.00	4,000,000.00	480,000.00		
25001001/23010105/13000007	Purchase of Motor vehicle	11,080,000.00	350,000.00	6,000,000.00	6,000,000.00	5,650,000.00	2,000,000.00	800,000.00
25001001/23010132/13000008	Provision of Facilities for Security Agencies		8,502,300.00	9,000,000.00	9,000,000.00	497,700.00	12,000,000.00	4,800,000.00
25001001/23010123/13000009	Purchase of Fire Fighting Truck		9,825,000.00	10,000,000.00	10,000,000.00	175,000.00	4,000,000.00	2,500,000.00
25001001/23010124/13000010	Purchase of Information Equipment		2,943,478.26	3,000,000.00	3,000,000.00	56,521.74	16,000,000.00	12,000,000.00
25001001/23050101/13000011	Settlement of Capital Liabilities		13,198,000.00	13,250,000.00	13,250,000.00	52,000.00	2,500,000.00	1,000,000.00
25001001/23050101/13000012	Contribution to PHC Services		958,400.00	1,000,000.00	1,000,000.00	41,600.00	39,260,000.00	48,320,000.00
Total		38,691,762.09	49,963,528.26	57,750,000.00	57,750,000.00	7,786,471.74	85,484,388.00	73,320,000.00
15001001 - DEPARTMENT OF AGRICULTURE & FORESTRY								

15001001/23010127/01000001	Purchase of Irrigation Pumps	509,900.00	2,250,000.00	3,000,000.00	3,000,000.00	750,000.00	3,000,000.00	4,000,000.00
15001001/23040101/01000002	Tree Planting		1,982,000.00	2,000,000.00	2,000,000.00	18,000.00	8,048,174.00	2,012,043.00
15001001/23010127/01000003	Purchase of Agricultural Equipment	1,000,000.00	4,520,132.00	5,000,000.00	5,000,000.00	479,868.00		
15001001/23010127/01000004	Purchase of Farming Inputs	1,925,100.00	13,400,000.00	14,000,000.00	14,000,000.00	600,000.00		
15001001/23010127/01000010	Purchase of Farming Input		2,203,210.00	3,000,000.00	3,000,000.00	796,790.00	10,000,000.00	2,000,000.00
15001001/23020113/01000011	Provision of Rice Processing Mills		4,921,000.00	5,000,000.00	5,000,000.00	79,000.00	9,600,000.00	7,200,000.00
Total		3,435,000.00	29,276,342.00	32,000,000.00	32,000,000.00	2,723,658.00	30,648,174.00	15,212,043.00
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE								

34001001/23050101/06000001	Land Compensation	26,523,000.00	19,318,283.00		21,000,000.00	1,681,717.00		
34001001/23020118/06000002	Provision of Landscaping and Beautification of Local Govt Se	5,000,111.00	2,523,000.00	3,000,000.00	3,000,000.00	477,000.00		
34001001/23030121/06000004	Repairs of Residential Building	14,754,403.60	8,707,231.00	9,000,000.00	9,000,000.00	292,769.00	12,000,000.00	3,000,000.00
34001001/23020101/06000007	Repairs of Office Building	7,800,054.05	4,899,732.00	5,000,000.00	5,000,000.00	100,268.00	4,105,529.00	2,052,764.00
34001001/23020124/06000008	Construction of Market		51,500,068.00	32,000,000.00	82,537,391.00	31,037,323.00	10,000,000.00	2,000,000.00
34001001/23020102/06000010	Construction of Staff Quarters		4,897,123.00	5,000,000.00	5,000,000.00	102,877.00	3,200,000.00	
34001001/23020101/06000012	Construction of Council Chamber		9,874,230.00	10,000,000.00	10,000,000.00	125,770.00		
34001001/23040102/09000001	Construction/Provision of Drainage	15,149,412.15	19,268,515.01	20,200,000.00	20,200,000.00	931,484.99	9,264,000.00	10,808,000.00
34001001/23020105/10000001	Construction of Boreholes	1,510,521.00	2,953,000.00	3,000,000.00	3,000,000.00	47,000.00	6,000,000.00	6,400,000.00
34001001/23030104/10000002	Rehabilitation of Boreholes within the Local Government		3,900,495.00	4,000,000.00	4,000,000.00	99,505.00	2,400,000.00	2,800,000.00
34001001/23020105/10000005	Construction of Solar Boreholes		4,965,200.00	5,000,000.00	5,000,000.00	34,800.00		
34001001/23020105/10000006	Upgrading of Earth Dams		123,999,547.15	109,454,833.00	199,454,833.00	75,455,285.85	14,000,000.00	16,000,000.00
34001001/23010101/13000001	Purchase / Acquisition Of Land		43,790,433.95	44,000,000.00	44,000,000.00	209,566.05		
34001001/23020103/14000001	Purchase of Transformers	26,748,316.64	20,287,000.00	20,527,649.00	20,527,649.00	240,649.00	7,500,000.00	10,000,000.00



34001001/23020103/14000002	Rural Electrification	17,124,012.25	50,027,207.75	50,621,941.00	50,621,941.00	594,733.25		
34001001/23020103/14000003	Provision of Replacement of Vandalised Electrical Equipment	2,210,010.00	1,501,984.00	1,600,000.00	1,600,000.00	98,016.00	625,000.00	
34001001/23020103/14000004	Provision for Solar Home System		11,749,494.95	12,750,000.00	12,750,000.00	1,000,505.05	8,400,000.00	10,500,000.00
34001001/23020103/14000005	Purchase and Installation of Solar Inverter @ LG Secretariat		8,950,706.30	9,000,000.00	9,000,000.00	49,293.70		
34001001/23020103/14000006	Installation of Solar Street Light at Local Government Secre		23,160,000.00	24,000,000.00	24,000,000.00	840,000.00		
34001001/23010119/14000007	Purchase of Lighting Equipment			500,000.00	500,000.00	500,000.00	750,000.00	300,000.00
34001001/23020123/14000008	Rehabilitation /Repairs of Electricity		953,700.00	1,916,027.00	1,916,027.00	962,327.00	8,000,000.00	8,000,000.00
34001001/23020114/17000001	Provision of Feeder roads	43,192,543.02	39,297,578.74	40,763,242.00	40,763,242.00	1,465,663.26	32,000,000.00	
34001001/23020114/17000002	Construction/Provision of Culvert	11,930,571.55	42,730,994.62	46,720,000.00	46,720,000.00	3,989,005.38		
34001001/23020114/17000003	Rehabilitation/Repairs of Roads	2,425,150.00	2,097,024.00	3,060,218.00	3,060,218.00	963,194.00		
34001001/23020114/17000004	Construction/Provision of Bridge	26,214,500.00	9,423,251.21	10,183,671.00	10,183,671.00	760,419.79	24,000,000.00	9,000,000.00
Total		200,582,605.26	510,775,799.68	471,297,581.00	632,834,972.00	122,059,172.32	142,244,529.00	80,860,764.00
17001001 - DEPARTMENT OF EDUCATION & SOCIAL DEVELOPMENT								

17001001/23020107/05000001	Construction/Provision of Public Schools	10,197,395.46	28,414,360.75	28,947,645.00	28,947,645.00	533,284.25	40,231,938.00	61,895,290.00
17001001/23030106/05000002	Repairs/Rehabilitation of Public Schools	13,341,592.34	20,400,631.64	22,130,141.00	22,130,141.00	1,729,509.36	8,400,000.00	10,500,000.00
17001001/23020107/05000003	Purchase of Classroom Furnitures		8,200,000.00	10,000,000.00	10,000,000.00	1,800,000.00	12,000,000.00	15,000,000.00
17001001/23010124/05000004	Purchase of Teaching Equipment	540,000.00	15,899,000.00	17,000,000.00	17,000,000.00	1,101,000.00		
17001001/23010124/05000005	Purchase of Adult Education Materils	449,775.00						
17001001/23020107/05000006	Repairs of Home economic Centre		2,000,000.00	2,500,000.00	2,500,000.00	500,000.00	8,000,000.00	5,000,000.00
17001001/23020107/05000007	Construction of Disable Centre	2,230,000.00	3,354,100.00	3,500,000.00	3,500,000.00	145,900.00	875,000.00	
17001001/23010112/05000008	Fencing of Primary Schools		6,750,994.00	8,000,000.00	8,000,000.00	1,249,006.00	1,000,000.00	
17001001/23020107/05000009	Provision for Vocational and Skills Development		5,416,871.00	6,500,000.00	6,500,000.00	1,083,129.00		
17001001/23010129/13000001	Purchase of Community Development Materials	1,680,000.00	1,525,000.00	2,000,000.00	2,000,000.00	475,000.00	3,000,000.00	
17001001/23050101/13000002	SHAWN II Programme	2,900,000.00	2,870,000.00	3,000,000.00	3,000,000.00	130,000.00	4,500,000.00	1,800,000.00
Total		31,338,762.80	94,830,957.39	103,577,786.00	103,577,786.00	8,746,828.61	78,006,938.00	94,195,290.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/23030106/04000001	Rehabilitation/Repairs of Health Centres	7,046,934.95	4,951,000.00	5,000,000.00	5,000,000.00	49,000.00	9,000,000.00	3,000,000.00
21001001/23010122/04000002	Purchase of Medical/Clinics Equipments	5,000,000.00	4,990,000.00	5,000,000.00	5,000,000.00	10,000.00	6,400,000.00	8,000,000.00
21001001/23020106/04000003	Construction of PaediatricSection						600,000.00	500,000.00
21001001/23050101/04000004	Food and Nutrition Programme		5,270,000.00	7,000,001.00	7,000,001.00	1,730,001.00	8,400,000.00	11,200,000.00
21001001/23040104/04000005	Refuse Evacuation and Waste Management		900,000.00	1,000,000.00	1,000,000.00	100,000.00		
21001001/23020101/06000013	Fencing of 255 PHC Centres		3,374,000.00	4,000,000.00	4,000,000.00	626,000.00	4,500,000.00	900,000.00
Total								
KUDAN DEVELOPMENT AREA								
NEW DEVELOPMENT AREA								



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS

ON THE

ACCOUNTS OF

LERE

LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE **KADUNA STATE HOUSE OF ASSEMBLY**



PROFILE OF ELECTED OFFICIALS

Hon. Abubakar Buba	Executive Chairman
Hon. Sadiq Abubakar	Sabon Gari Ward
Hon. Suleiman Maiwada	Lere Ward
Hon. Salihu Musa	Abadawa Ward
Hon. Luka Wali	Garu Ward
Hon. Yahaya Gimba	Gure Kahuga Ward
Hon. Bala Ayuba	Yakasuwa Ward
Hon. Nafi'u Saleh	Dan Alhaji Ward
Hon. Garba Ada'u	Lazuru Ward
Hon. Hadi Ibrahim	Saminaka Ward
Hon. Isyaku Mohammed	Kayarda Ward
Hon. Maharazu Yahusa	Ramin Kura Ward

MANAGEMENT STAFF

Suleiman Pate	Local Government Secretary
Mrs. Maryam U. Gaya	Director Admin & Finance
Alh. Sani Zubairu	Local Government Treasurer
Alh. Abdulrahman A. Madaki	Director Works & Infrastructure
Alh. Musa Audu Amwe	Director Education & Social Development
Mr. Husaini Habu	Director Agriculture & Forestry
Alh. Bello Abubakar	Director Primary Health Care



Hon. Abubakar Buba
Executive Chairman



Suleiman Pate
Secretary



Mrs. Maryam U. Gaya
Director Admin & Finance



Alh. Sani Zubairu
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Lere Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Lere 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 Lere Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Lere Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Lere Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

A green ink signature of Hon. Abubakar Buba.

Hon. Abubakar Buba
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Lere Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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



Alh. Sani Zubairu
DDFS

RECORD KEEPING:

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



CASH FLOW STATEMENTS

RECEIPTS:

The total receipts of the Local Government for the year amounted to two billion, seven hundred and two million, and seventy thousand, six hundred and twenty-two naira, twenty kobo (N2,702,070,622.20) only, This is made up of the following:

Statutory Allocation	-	N2,113,898,432.75	78.23%
Value Added Tax	-	N461,591,557.60	17.08%
Independent Revenue	-	NIL	0.00%
Below the line Revenue	-	N126,580,631.85	4.69%
Total	=	<u>N2,702,070,622.20</u>	100%

From the above, statutory and VAT allocations constitute 95.31% of the total receipts while nothing was recorded for internally generated revenue. This is an indication that the revenue machinery is ineffective and needs a total overhaul. Last year 2018, the sum of N11,315,978.27 was realized, and instead of improving, the year 2019 recorded 0.0%. It appears there are leakages in the system that have to be blocked. Revenue consultants and management should give convincing reasons for this disastrous performance.

PAYMENTS:

The total payments during the year amounted to two billion, eight hundred and ninety-six million, five hundred and sixty-eight thousand, seven hundred naira, seventy-seven kobo (N2,896,568,700.77) only. This is made up of the following:

Recurrent Expenditure	-	N2,165,316,576.31	74.75%
Capital Expenditure	-	N731,252,124.46	25.25%
Total	=	<u>N2,896,568,700.77</u>	100%

The recurrent expenditure took up much of the revenue allocation while capital expenditure got only a paltry sum, this is unacceptable. Even though the capital expenditure improved from N451,536,837.92 last year 2018 to N731,252,124.46 this year, 2019, a lot needs to be done to improve the capital component of the expenditure so as to impact on the rural populace.

STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS - N11,500,000.00

The total book value of investments for the year amounted to N11,500,000.00. Despite these investments, no dividend has been realized. The reason for this is not far-fetched because most of the investments are in moribund companies.



TREASURIES AND BANKS

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

1 st Bank Main Account No.	N8,512,156.76
1 st Bank Capital Account No.	N215,986.65
Total	<u>N8,728,143.41</u>

These balances have been verified and certified by me.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits remitted to the appropriate third parties.

LERE LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY
FOR THE PERIOD ENDED 31/12/2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance	157,016.59	203,226,221.98	10,000,000.00	504,111,626.00	300,885,404.02		
RECEIPTS							
Statutory Allocation	2,705,030,286.10	2,575,489,990.35	2,922,988,286.00	2,922,988,286.00	347,498,295.65		
Internally Generated Revenue	11,315,978.27		44,047,860.00	44,047,860.00	44,047,860.00		
Transfer from CRF	451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54	251,508,970.00	26,680,778.00
BTL Receipts	67,371,522.44	126,580,631.85			126,580,631.85		
Total Current Year Receipts	3,235,254,624.73	3,433,322,746.66	4,072,217,232.00	4,072,217,232.00	638,894,485.34	251,508,970.00	26,680,778.00
Total Funds Available	3,235,411,641.32	3,636,548,968.64	4,082,217,232.00	4,576,328,858.00	939,779,889.36	251,508,970.00	26,680,778.00
Expenditure: Economic Classification							
Employees Compensation	1,668,082,388.52	1,431,950,742.40	1,349,142,388.00	1,432,154,689.00	203,946.60	1,416,599,507.00	1,487,429,482.00
Social Benefits	144,242,027.58	144,565,464.77	49,999,983.00	144,605,877.00	40,412.23	52,499,981.00	55,124,980.00
Overhead Costs	229,432,853.15	462,219,737.29	462,712,689.00	484,731,567.00	22,511,829.71	485,848,321.00	510,140,738.00
Service Wide Vote	19,982,951.81						
BTL Payments	67,371,522.44	126,580,631.85			126,580,631.85		
Transfer to Capital Development Fund	451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54	251,508,970.00	26,680,778.00
Total Recurrent Expenditure	2,580,648,581.42	2,896,568,700.77	2,967,036,146.00	3,166,673,219.00	270,104,518.23	2,206,456,779.00	2,079,375,978.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	760,000.00	16,864,337.00	18,500,000.00	18,500,000.00	1,635,663.00		
04 Improvement to Human Health	16,163,102.78	45,985,987.00	82,066,503.00	82,066,503.00	36,080,516.00	1,200,000.00	
05 Enhancing Skills and Knowledge	113,479,770.34	168,121,664.62	148,022,860.00	212,022,860.00	43,901,195.38	22,544,123.00	
06 - Housing and Urban Development	7,061,839.01	15,589,600.08	37,610,776.00	37,610,776.00	22,021,175.92	4,100,007.00	1,200,007.00
09 Environmental Improvement	21,059,913.50	25,188,387.00	110,242,762.00	110,242,762.00	85,054,375.00	38,191,350.00	1,000,000.00
10 Water Resources and Rural Development	16,177,613.95	24,987,348.88	80,680,000.00	194,680,000.00	169,692,651.12	66,772,862.00	9,480,771.00
12 Growing the Private Sector	1,974,150.00	20,631,580.96	36,750,000.00	36,750,000.00	16,118,419.04		
13 Reform of Government and Governance	51,922,523.58	301,472,653.57	235,847,399.00	346,321,952.00	44,849,298.43	23,994,697.00	10,000,000.00
14 Power	63,032,169.84	19,177,804.83	185,381,842.00	191,381,842.00	172,204,037.17	26,282,433.00	5,000,000.00
17 Road	159,905,754.92	93,232,760.52	180,078,944.00	180,078,944.00	86,846,183.48	68,423,498.00	
Total Capital Expenditure by Program	451,536,837.92	731,252,124.46	1,115,181,086.00	1,409,655,639.00	678,403,514.54	251,508,970.00	26,680,778.00
Total Expenditure (Budget Size)	3,032,185,419.34	3,627,820,825.23	4,082,217,232.00	4,576,328,858.00	948,508,032.77	2,457,965,749.00	2,106,056,756.00
Budget Surplus/(Deficit)	203,226,221.98	8,728,143.41			8,728,143.41	2,206,456,779.00	2,079,375,978.00
Financing of Deficit by Borrowing							
Closing Balance	203,226,221.98	8,728,143.41			8,728,143.41	2,206,456,779.00	2,079,375,978.00

LERE LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities			
Statutory Allocation		2,113,898,432.75	2,179,274,476.38
Value Added Tax		461,591,557.60	525,755,809.72
Independent Revenue	1		11,315,978.27
BTL Receipts	2	126,580,631.85	67,371,522.44
Total Receipts		2,702,070,622.20	2,783,717,786.81
Payments			
Compensation of Employees	3	1,431,950,742.40	1,668,082,388.52
Social Benefits	4	144,565,464.77	144,242,027.58
Overhead Cost	5	462,219,737.29	229,432,853.15
Servicewide Vote			19,982,951.81
Below-The-Line Payments	6	126,580,631.85	67,371,522.44
Total Payments		2,165,316,576.31	2,129,111,743.50
Net Cash Flow from Operating Activities		536,754,045.89	654,606,043.31
Cash Flow from Investing Activities			
Economic Empowerment Through Agriculture		16,864,337.00	760,000.00
Improvement to Human Health		45,985,987.00	16,163,102.78
Enhancing Skills and Knowledge		168,121,664.62	113,479,770.34
Housing and Urban Development		15,589,600.08	7,061,839.01
Environmental Improvement		25,188,387.00	21,059,913.50
Water Resources and Rural Development		24,987,348.88	16,177,613.95
Growing the Private Sector		20,631,580.96	1,974,150.00
Reform of Government and Governance		301,472,653.57	51,922,523.58
Power		19,177,804.83	63,032,169.84
Road		93,232,760.52	159,905,754.92
Net Cash Flow from Investment	7	731,252,124.46	451,536,837.92
Cash Flow from Financing Activities			
Net Surplus(Deficit) for the Year		194,498,078.57	203,069,205.39
Opening Balance		203,226,221.98	157,016.59
Closing Balance	8	8,728,143.41	203,226,221.98
Note 1 - Independent Revenue			

Repayments General			11,315,978.27
Total			11,315,978.27
Note 2 - BTL Receipts			

With holding Taxes due to FIRS		21,137,057.77	53,631,932.18
VAT due to FIRS		5,931,486.00	4,345,288.43
PAYE Taxes due to State Board of Internal Revenue		36,789,036.23	222,000.00



Monthly Net Total Salary Control Account		4,778,332.85		6,288,250.24
Loans deduction for Salary Other Deduction for payroll		1,203,758.01		1,377,368.31
10% Contract Retention		6,681,828.41		1,263,616.15
SIGMA Pension		35,838,561.38		
WHT Due to BIR				220,253.00
NULGE Deduction		7,736,186.79		22,814.13
NUT Deduction		500,000.00		
Credit Direct Deduction		4,502,750.60		
National Housing Fund Deduction		1,481,633.81		
Total		126,580,631.85		67,371,522.44
Note 3 - Compensation of Employees				

Contribution to Primary Education		865,323,081.08		1,105,030,011.89
Local Government Staff	3A	566,627,661.32		563,052,376.63
Total		1,431,950,742.40		1,668,082,388.52
Note 3A - Local Government Staff				

Lere Local Government Staff		566,627,661.32		563,052,376.63
Total		566,627,661.32		563,052,376.63
Note 4 - Social Benefits				

Contribution to Pension Fund		144,565,464.77		144,242,027.58
Total		144,565,464.77		144,242,027.58
Note 5 - Overhead Costs				

Transport and Travelling		24,173,174.04		10,922,286.19
Utilities		2,890,000.00		3,036,505.11
Material and Supplies		34,930,000.00		25,436,454.62
Maintenance Services		10,940,000.00		9,265,575.00
Training		24,822,360.65		21,692,463.00
Other Services		142,826,601.71		32,037,000.00
Consulting & Professional Services		9,760,806.00		10,815,677.87
Fuel and Lubriants				15,000.00
Financial Charges		5,970,000.00		5,923,301.00
Miscellaneous Expenses		205,906,794.89		110,288,590.36
Total		462,219,737.29		229,432,853.15
Note 6 - Below the Line Payments				

With - Holding Taxes due to FIRS		21,137,057.77		53,631,932.18
Vat due to FIRS		5,931,486.00		4,345,288.43
PAYE Taxes due to S tate Board of Internal Revenue		36,789,036.23		222,000.00
Monthly Net Total Salary Control Account		4,778,332.85		6,288,250.24
Loan Deduction for Salary Other Deduction for Payroll		1,203,758.01		1,377,368.31

10% Contract Retention		6,681,828.41		1,263,616.15
SIGMA Pension Remittance		35,838,561.38		
WHT Due to BIR				220,253.00
NULGE Deduction		7,736,186.79		22,814.13
NUT Deduction		500,000.00		
Credit Direct Deduction		4,502,750.60		
National Housing Fund Deduction		1,481,633.81		
Total		126,580,631.85		67,371,522.44
Note 7 - Net Cash From Investing Activities by Location				

Kayarda Ward		41,570,701.50		53,776,656.81
Garu Ward		22,428,726.08		3,225,354.50
Lazuru Ward		21,849,600.50		16,416,641.62
Dan Alhaji Ward		20,433,312.02		33,396,562.05
Saminaka Ward		394,625,765.54		181,389,599.57
Yarkasuwa Ward		20,476,536.95		4,255,012.00
Ramin Kura Ward		25,391,687.50		18,540,380.84
Gure/Kahugu Ward		22,636,997.06		6,416,485.45
Abadawa Ward		29,733,924.26		18,567,549.75
Sabon Birnin Ward		50,391,888.62		48,356,529.64
Lere Ward		81,712,984.43		67,196,065.69
Total		731,252,124.46		451,536,837.92
Note 8 - Closing Balance				

FIRST BANK MAIN		8,512,156.76		203,131,145.64
FIRST BANK - CAPITAL ACCT		215,986.65		95,076.34
Sub Total: Cash and Bank		8,728,143.41		203,226,221.98
Total Consolidated Cash & Bank Balances		8,728,143.41		203,226,221.98



LERE LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	8,728,143.41	203,226,221.98
Sub Total		8,728,143.41	203,226,221.98
Investments and Other Assets			

Investments	9	11,500,000.00	11,500,000.00
Advances	10		7,792,353.68
Sub Total		11,500,000.00	19,292,353.68
Total Assets		20,228,143.41	222,518,575.66
Public Funds:			

Consolidated Revenue Fund	11	8,728,143.41	203,226,221.98
Capital Development Fund			
Other Funds		11,500,000.00	11,500,000.00
Sub - Total: Public Funds		20,228,143.41	214,726,221.98
LIABILITIES:			

Liability Over Assets			7,792,353.68
Sub Total: Liabilities			7,792,353.68
Public Funds + Liabilities		20,228,143.41	222,518,575.66
Note 8 - Treasuries and Banks			

FIRST BANK MAIN		8,512,156.76	203,131,145.64
FIRST BANK - CAPITAL ACCT		215,986.65	95,076.34
Total		8,728,143.41	203,226,221.98
Note 9 - Investments			

Ikara Food Processing Company		500,000.00	500,000.00
Kachia Ginger Processing Company		500,000.00	500,000.00
Urban Development Bank		500,000.00	500,000.00
National Universal Bank Plc		1,000,000.00	1,000,000.00

Intercity Bank (Unity Bank) Plc		2,052,917.70		2,052,917.70
Makarfi Sugar		1,000,000.00		1,000,000.00
First Inland Bank Plc		5,947,082.30		5,947,082.30
Total		11,500,000.00		11,500,000.00
Note 10 - Advances				

ADV/120/2018 ABDULLAHI ADAMU				1,999,187.00
ADV/111/2018 MANSIR T. MOHAMMED				643,166.68
ADV/43/2018 SAMUEL BABA				750,000.00
ADV/2018 ABDULRAHMAN MADAKI				4,400,000.00
Total				7,792,353.68
Total Advances				7,792,353.68
Note 11 - Consolidated Revenue Fund				

Opening Balance		203,226,221.98		157,016.59
Add/(Less) Net Recurrent Surplus/(Deficit)		194,498,078.57		203,069,205.39
Closing Balance		8,728,143.41		203,226,221.98
Note 12 - Capital Development Fund				



LERE LOCAL GOVERNMENT

STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance		157,016.59	203,226,221.98		199,637,073.00	3,589,148.98		
Add: Recurrent Receipts:								
Statutory Allocation		2,110,918,613.73	2,044,039,754.53	2,274,923,732.00	2,274,923,732.00	230,883,977.47		
Share of VAT		525,755,809.72	461,591,557.60	565,537,154.00	565,537,154.00	103,945,596.40		
NNPC Refunds			3,043,163.36			3,043,163.36		
10% IGR Allocation from State				82,527,400.00	82,527,400.00	82,527,400.00		
Exchange Rate Difference			3,093,504.41			3,093,504.41		
Solid Minerals			2,647,622.73			2,647,622.73		
Share of Forest Equalization		63,212,473.85	39,639,812.73			39,639,812.73		
Exchange Bank Charges		5,143,388.80	4,697,176.52			4,697,176.52		
Share Of Good & Value Consideration			16,737,398.47			16,737,398.47		
Sub Total: Statutory Allocation		2,705,030,286.10	2,575,489,990.35	2,922,988,286.00	2,922,988,286.00	347,498,295.65		
Direct Taxes	15			10,200,000.00	10,200,000.00	10,200,000.00		
Licenses	16			300,000.00	300,000.00	300,000.00		
Rates	17			15,640,840.00	15,640,840.00	15,640,840.00		
Fees	18			7,502,300.00	7,502,300.00	7,502,300.00		
Fines	19			500,000.00	500,000.00	500,000.00		
Earnings	21			9,904,720.00	9,904,720.00	9,904,720.00		
Repayments	24	11,315,978.27						
Sub-Total: Independent Revenue		11,315,978.27		44,047,860.00	44,047,860.00	44,047,860.00		
Below The Line Receipts	29	67,371,522.44	126,580,631.85			126,580,631.85		
Total Recurrent Receipts		2,783,717,786.81	2,702,070,622.20	2,967,036,146.00	2,967,036,146.00	264,965,523.80		
Total Funds Available		2,783,874,803.40	2,905,296,844.18	2,967,036,146.00	3,166,673,219.00	261,376,374.82		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	1,668,082,388.52	1,431,950,742.40	1,349,142,388.00	1,432,154,689.00	203,946.60	1,416,599,507.00	1,487,429,482.00
Social Benefits		144,242,027.58	144,565,464.77	49,999,983.00	144,605,877.00	40,412.23	52,499,981.00	55,124,980.00
Overhead Cost	31	229,432,853.15	462,219,737.29	462,712,689.00	484,731,567.00	22,511,829.71	485,848,321.00	510,140,738.00
Service Wide Vote		19,982,951.81						
BTL Payments	32	67,371,522.44	126,580,631.85			126,580,631.85		
Total Recurrent Payments		2,129,111,743.50	2,165,316,576.31	1,861,855,060.00	2,061,492,133.00	103,824,443.31	1,954,947,809.00	2,052,695,200.00
Net Recurrent Funds before Transfers		654,763,059.90	739,980,267.87	1,105,181,086.00	1,105,181,086.00	365,200,818.13	1,954,947,809.00	2,052,695,200.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54	251,508,970.00	26,680,778.00
Total Appropriations/Transfers		451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54	251,508,970.00	26,680,778.00
Closing Balance		203,226,221.98	8,728,143.41			8,728,143.41	2,206,456,779.00	2,079,375,978.00
Note 16 - Licenses								

Bicycle Truck Canoe Wheelbarrow And Cart Fees				300,000.00	300,000.00	300,000.00		
Total				300,000.00	300,000.00	300,000.00		



Note 17 - Rates								

Shops And Kiosk Rates				8,465,850.00	8,465,850.00	8,465,850.00		
Land use Charges (Private and Commercial Property)				7,174,990.00	7,174,990.00	7,174,990.00		
Total				15,640,840.00	15,640,840.00	15,640,840.00		
Note 18 - Fees								

Naming Of Street Registration Fees				300,000.00	300,000.00	300,000.00		
Fee Structure For Outdoor Installation And Advert				1,500,000.00	1,500,000.00	1,500,000.00		
Right Of Occupancy In Local Government Areas				300,000.00	300,000.00	300,000.00		
Marriage Birth And Registration Fees				300,000.00	300,000.00	300,000.00		
On And Off Liquor Fees				2,215,100.00	2,215,100.00	2,215,100.00		
Domestic Animal Fee				200,000.00	200,000.00	200,000.00		
Slaughter Slab Fees				1,687,200.00	1,687,200.00	1,687,200.00		
Other Levies And Fees				1,000,000.00	1,000,000.00	1,000,000.00		
Total				7,502,300.00	7,502,300.00	7,502,300.00		
Note 19 - Fines								

Fine on Obstruction/Wrong Parking Charges				500,000.00	500,000.00	500,000.00		
Total				500,000.00	500,000.00	500,000.00		
Note 20 - Sales								

Note 21 - Earnings								

Earning from Motor Park				9,904,720.00	9,904,720.00	9,904,720.00		
Total				9,904,720.00	9,904,720.00	9,904,720.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 24 - Repayment								

Refunds		11,315,978.27						
Total		11,315,978.27						
Note 25 - Investment Income								

Note 26 - Interest								



Note 27 - Miscellaneous								

Note 29 - BTL Receipts								

With holding Taxes due to FIRS		53,631,932.18	21,137,057.77			21,137,057.77		
VAT due to FIRS		4,345,288.43	5,931,486.00			5,931,486.00		
PAYE Taxes due to State Board of Internal Revenue		222,000.00	36,789,036.23			36,789,036.23		
Monthly Net Total Salary Control Account		6,288,250.24	4,778,332.85			4,778,332.85		
Loans deduction for Salary Other Deduction for payroll		1,377,368.31	1,203,758.01			1,203,758.01		
10% Contract Retention		1,263,616.15	6,681,828.41			6,681,828.41		
SIGMA Pension			35,838,561.38			35,838,561.38		
WHT Due to BIR		220,253.00						
NULGE Deduction		22,814.13	7,736,186.79			7,736,186.79		
NUT Deduction			500,000.00			500,000.00		
Credit Direct Deduction			4,502,750.60			4,502,750.60		
National Housing Fund Deduction			1,481,633.81			1,481,633.81		
Total		67,371,522.44	126,580,631.85			126,580,631.85		
Note 30 - Salaries Wages & Allowances								

Admin & Finance Dept.		359,873,157.23	377,969,776.31	295,127,010.00	378,139,311.00	169,534.69	309,883,361.00	325,377,529.00
Department of Primary Health Care		203,179,219.40	188,657,885.01	188,664,844.00	188,664,844.00	6,958.99	198,098,086.00	208,002,990.00
Contribution to Primary Education & Social Development		1,105,030,011.89	865,323,081.08	865,350,534.00	865,350,534.00	27,452.92	908,618,060.00	954,048,963.00
Total		1,668,082,388.52	1,431,950,742.40	1,349,142,388.00	1,432,154,689.00	203,946.60	1,416,599,507.00	1,487,429,482.00
Note 31 - Overhead Cost								

Admin & Finance Dept.		159,121,108.05	351,559,810.70	350,700,961.00	352,719,839.00	1,160,028.30	369,149,508.00	387,606,984.00
Department of Agriculture & Forestry		3,200,000.00	4,335,000.00	4,700,000.00	4,700,000.00	365,000.00	4,935,000.00	5,181,750.00
Department of Works & Infrastructure		16,733,080.11	18,819,000.00	19,022,500.00	19,022,500.00	203,500.00	34,810,125.00	36,550,631.00
Department of Education & Social Development		27,864,664.99	46,381,365.46	46,901,996.00	66,901,996.00	20,520,630.54	49,247,095.00	51,709,450.00
Department of Primary Health Care		22,514,000.00	41,124,561.13	41,387,232.00	41,387,232.00	262,670.87	27,706,593.00	29,091,923.00
Total		229,432,853.15	462,219,737.29	462,712,689.00	484,731,567.00	22,511,829.71	485,848,321.00	510,140,738.00
Note 32 - BTL Payments								

With - Holding Taxes due to FIRS		53,631,932.18	21,137,057.77			21,137,057.77		
Vat due to FIRS		4,345,288.43	5,931,486.00			5,931,486.00		
PAYE Taxes due to State Board of Internal Revenue		222,000.00	36,789,036.23			36,789,036.23		

Monthly Net Total Salary Control Account		6,288,250.24	4,778,332.85			4,778,332.85		
Loan Deduction for Salary Other Deduction for Payroll		1,377,368.31	1,203,758.01			1,203,758.01		
10% Contract Retention		1,263,616.15	6,681,828.41			6,681,828.41		
SIGMA Pension Remittance			35,838,561.38			35,838,561.38		
WHT Due to BIR		220,253.00						
NULGE Deduction		22,814.13	7,736,186.79			7,736,186.79		
NUT Deduction			500,000.00			500,000.00		
Credit Direct Deduction			4,502,750.60			4,502,750.60		
National Housing Fund Deduction			1,481,633.81			1,481,633.81		
Total		67,371,522.44	126,580,631.85			126,580,631.85		



LERE LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				10,000,000.00	304,474,553.00	304,474,553.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54	251,508,970.00	26,680,778.00
Sub Total: Capital Receipts		451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54	251,508,970.00	26,680,778.00
Total Capital Fund Available		451,536,837.92	731,252,124.46	1,115,181,086.00	1,409,655,639.00	678,403,514.54	251,508,970.00	26,680,778.00
Less: Capital Expenditure								
General Public Services	37	60,958,512.59	319,386,237.55	257,847,399.00	368,321,952.00	48,935,714.45	24,494,697.00	10,000,000.00
Economic Affairs	38	20,809,990.00	43,451,334.06	54,250,000.00	60,250,000.00	16,798,665.94	8,750,000.00	
Environmental Protection	39			14,500,000.00	14,500,000.00	14,500,000.00	3,000,000.00	1,000,000.00
Housing and Community Development	40	240,125,462.21	154,306,901.23	555,494,324.00	669,494,324.00	515,187,422.77	191,520,150.00	15,680,778.00
Health	41	16,163,102.78	45,985,987.00	82,066,503.00	82,066,503.00	36,080,516.00	1,200,000.00	
Education	43	113,479,770.34	168,121,664.62	151,022,860.00	215,022,860.00	46,901,195.38	22,544,123.00	
Total Capital Expenditure		451,536,837.92	731,252,124.46	1,115,181,086.00	1,409,655,639.00	678,403,514.54	251,508,970.00	26,680,778.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70133 - Other General Services		60,958,512.59	319,386,237.55	257,847,399.00	368,321,952.00	48,935,714.45	24,494,697.00	10,000,000.00
Total		60,958,512.59	319,386,237.55	257,847,399.00	368,321,952.00	48,935,714.45	24,494,697.00	10,000,000.00
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs			7,636,997.06	16,750,000.00	16,750,000.00	9,113,002.94		
70421 - Agriculture		760,000.00	16,864,337.00	18,500,000.00	18,500,000.00	1,635,663.00		
70435 - Electricity		20,049,990.00	18,950,000.00	19,000,000.00	25,000,000.00	6,050,000.00	8,750,000.00	
Total		20,809,990.00	43,451,334.06	54,250,000.00	60,250,000.00	16,798,665.94	8,750,000.00	
Note 39 - Environmental Protection								

70520 - Water Waste Management				14,500,000.00	14,500,000.00	14,500,000.00	3,000,000.00	1,000,000.00
Total				14,500,000.00	14,500,000.00	14,500,000.00	3,000,000.00	1,000,000.00
Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities			18,913,275.00	53,050,000.00	53,050,000.00	34,136,725.00	13,944,200.00	
70660 - Housing and Community Amenities N.E.C		240,125,462.21	135,393,626.23	502,444,324.00	616,444,324.00	481,050,697.77	177,575,950.00	15,680,778.00
Total		240,125,462.21	154,306,901.23	555,494,324.00	669,494,324.00	515,187,422.77	191,520,150.00	15,680,778.00

Note 41 - Health								

70731 - General Hospital Services		16,163,102.78	33,274,487.00	58,830,428.00	58,830,428.00	25,555,941.00	1,200,000.00	
70740 - Public Health Services				10,236,075.00	10,236,075.00	10,236,075.00		
70750 - R & D Health			12,711,500.00	13,000,000.00	13,000,000.00	288,500.00		
Total		16,163,102.78	45,985,987.00	82,066,503.00	82,066,503.00	36,080,516.00	1,200,000.00	
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		72,877,586.00	134,323,213.62	151,022,860.00	171,022,860.00	36,699,646.38	22,544,123.00	
70921 - Lower Secondary Education		40,602,184.34	33,798,451.00		44,000,000.00	10,201,549.00		
Total		113,479,770.34	168,121,664.62	151,022,860.00	215,022,860.00	46,901,195.38	22,544,123.00	



LERE LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance Amt 2019	Proposed 2020	Proposed 2021
STATUTORY ALLOCATION								
25001001 - Admin & Finance Dept.								

25001001/11010001	Statutory Allocation	2,110,918,613.73	2,044,039,754.53	2,274,923,732.00	2,274,923,732.00	230,883,977.47		
25001001/11010002	Share of VAT	525,755,809.72	461,591,557.60	565,537,154.00	565,537,154.00	103,945,596.40		
25001001/11010006	NNPC Refunds		3,043,163.36			3,043,163.36		
25001001/11010011	10% IGR Allocation from State			82,527,400.00	82,527,400.00	82,527,400.00		
25001001/11010013	Exchange Rate Difference		3,093,504.41			3,093,504.41		
25001001/11000018	Solid Minerals		2,647,622.73			2,647,622.73		
25001001/11000019	Share of Forest Equalization	63,212,473.85	39,639,812.73			39,639,812.73		
25001001/11000020	Exchange Bank Charges	5,143,388.80	4,697,176.52			4,697,176.52		
25001001/11000021	Share Of Good & Value Consideration		16,737,398.47			16,737,398.47		
Total		2,705,030,286.10	2,575,489,990.35	2,922,988,286.00	2,922,988,286.00	347,498,295.65		
TAXES								
25001001 - Admin & Finance Dept.								

25001001/12010005	Cattle Tax			5,000,000.00	5,000,000.00	5,000,000.00		
25001001/12010009	Market Roads And Levies			5,200,000.00	5,200,000.00	5,200,000.00		
Total				10,200,000.00	10,200,000.00	10,200,000.00		
LICENSES								
25001001 - Admin & Finance Dept.								

25001001/12020012	Bicycle Truck Canoe Wheelbarrow And Cart Fees			300,000.00	300,000.00	300,000.00		
Total				300,000.00	300,000.00	300,000.00		
RATES								
25001001 - Admin & Finance Dept.								

25001001/12030006	Shops And Kiosk Rates			8,465,850.00	8,465,850.00	8,465,850.00		
25001001/12030007	Land use Charges (Private and Commercial Property)			7,174,990.00	7,174,990.00	7,174,990.00		
Total				15,640,840.00	15,640,840.00	15,640,840.00		
FEES								
25001001 - Admin & Finance Dept.								

25001001/12040006	Naming Of Street Registration Fees			300,000.00	300,000.00	300,000.00		
25001001/12040022	Fee Structure For Outdoor Installation And Advert			1,500,000.00	1,500,000.00	1,500,000.00		
25001001/12040031	Right Of Occupancy In Local Government Areas			300,000.00	300,000.00	300,000.00		
25001001/12040043	Marriage Birth And Registration Fees			300,000.00	300,000.00	300,000.00		
25001001/12040074	On And Off Liquor Fees			2,215,100.00	2,215,100.00	2,215,100.00		



25001001/12040098	Domestic Animal Fee			200,000.00	200,000.00	200,000.00		
25001001/12040099	Slaughter Slab Fees			1,687,200.00	1,687,200.00	1,687,200.00		
25001001/12040104	Other Levies And Fees			1,000,000.00	1,000,000.00	1,000,000.00		
Total				7,502,300.00	7,502,300.00	7,502,300.00		
FINES								
25001001 - Admin & Finance Dept.								

25001001/12050005	Fine on Obstruction/Wrong Parking Charges			500,000.00	500,000.00	500,000.00		
Total				500,000.00	500,000.00	500,000.00		
SALES								
25001001 - Admin & Finance Dept.								

EARNINGS								
25001001 - Admin & Finance Dept.								

25001001/12070013	Earning from Motor Park			9,904,720.00	9,904,720.00	9,904,720.00		
Total				9,904,720.00	9,904,720.00	9,904,720.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Admin & Finance Dept.								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Admin & Finance Dept.								

REPAYMENTS								
25001001 - Admin & Finance Dept.								

25001001/12100005	Refunds	11,315,978.27						
Total		11,315,978.27						
INVESTMENT INCOMES								
25001001 - Admin & Finance Dept.								

INTEREST EARNED								
25001001 - Admin & Finance Dept.								

MISCELLANEOUS								
25001001 - Admin & Finance Dept.								

BELOW THE LINE RECEIPTS								
25001001 - Admin & Finance Dept.								

25001001/12150001	With holding Taxes due to FIRS		53,631,932.18	21,137,057.77		21,137,057.77		
25001001/12150002	VAT due to FIRS		4,345,288.43	5,931,486.00		5,931,486.00		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue		222,000.00	36,789,036.23		36,789,036.23		
25001001/12150005	Monthly Net Total Salary Control Account		6,288,250.24	4,778,332.85		4,778,332.85		
25001001/12150006	Loans deduction for Salary Other Deduction for payroll		1,377,368.31	1,203,758.01		1,203,758.01		
25001001/12150008	10% Contract Retention		1,263,616.15	6,681,828.41		6,681,828.41		
25001001/12150009	SIGMA Pension			35,838,561.38		35,838,561.38		
25001001/12150010	WHT Due to BIR		220,253.00					
25001001/12150012	NULGE Deduction		22,814.13	7,736,186.79		7,736,186.79		
25001001/12150032	NUT Deduction			500,000.00		500,000.00		
25001001/12150035	Credit Direct Deduction			4,502,750.60		4,502,750.60		
25001001/12150036	National Housing Fund Deduction			1,481,633.81		1,481,633.81		
Total			67,371,522.44	126,580,631.85		126,580,631.85		



LERE LOCAL GOVERNMENT

SCHEDULE OF PERSONNEL AND OVERHEAD COSTS

FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/21010101 Basic Salary		278,381,578.67	377,969,776.31	295,127,010.00	378,139,311.00	169,534.69	309,883,361.00	325,377,529.00
25001001/21020106 Leave Allowance		81,491,578.56						
Sub Total - Personnel Cost		359,873,157.23	377,969,776.31	295,127,010.00	378,139,311.00	169,534.69	309,883,361.00	325,377,529.00
25001001/22020102 Local Travel and Transport - Others		6,170,386.19						
25001001/22020103 International Transport and Travels - Training		1,983,900.00	4,161,179.75	4,162,542.00	4,162,542.00	1,362.25	4,370,669.00	4,589,203.00
25001001/22020106 Duty tour Allowance-Civil Servant		2,768,000.00	20,011,994.29	20,030,000.00	20,030,000.00	18,005.71	21,031,500.00	22,083,075.00
25001001/22020301 Office Stationeries/Computer Consumables		3,143,483.62	8,481,000.00	8,500,000.00	8,500,000.00	19,000.00	8,925,000.00	9,371,250.00
25001001/22020305 Printing of Non Security Documents		5,108,971.00	4,988,000.00	5,000,000.00	5,000,000.00	12,000.00	5,250,000.00	5,512,500.00
25001001/22020306 Printing of Security Documents		1,454,000.00						
25001001/22020307 Drugs & Medical Supplies							15,750,000.00	16,537,500.00
25001001/22020310 Teaching aids/ Instruction Materials		640,000.00	3,470,000.00	3,500,000.00	3,500,000.00	30,000.00	3,675,000.00	3,858,750.00
25001001/22020503 1% Local Government Training Fund Contribution		14,400,000.00	8,961,266.67	9,000,000.00	9,000,000.00	38,733.33	9,450,000.00	9,922,500.00
25001001/22020505 Local Training (Seminar Conf. & Workshop)		2,577,463.00	9,951,093.98	10,000,000.00	10,000,000.00	48,906.02	10,500,000.00	11,025,000.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant		2,730,000.00	3,960,000.00	4,000,000.00	4,000,000.00	40,000.00	4,200,000.00	4,410,000.00
25001001/22020601 Support towards Security Enhancement			17,928,935.30	18,000,000.00	18,000,000.00	71,064.70	18,900,000.00	19,845,000.00
25001001/22020604 Security Vote (Including Operations)		3,267,000.00	19,972,000.00	20,000,000.00	20,000,000.00	28,000.00	21,000,000.00	22,050,000.00
25001001/22020605 Upkeep of Offices /Cleaning Services		1,990,000.00	9,965,900.00	10,000,000.00	10,000,000.00	34,100.00	10,500,000.00	11,025,000.00
25001001/22020606 Physical Security		25,880,000.00	94,959,766.41	95,000,000.00	95,000,000.00	40,233.59	99,750,000.00	104,737,500.00
25001001/22020701 Financial Consulting		4,992,000.00	4,964,806.00	5,000,000.00	5,000,000.00	35,194.00	5,250,000.00	5,512,500.00
25001001/22020711 Automation of IPSAS Accounting Document		1,960,121.28	1,976,000.00	2,000,000.00	2,000,000.00	24,000.00	2,100,000.00	2,205,000.00
25001001/22020712 Automation of Ipsas accounting document		3,863,556.59						
25001001/22020713 Cost of Revenue Collection			2,820,000.00	2,835,000.00	2,835,000.00	15,000.00	2,976,750.00	3,125,587.00
25001001/22020901 Bank Charges (Other Than interest)		3,228,301.00	3,980,000.00	2,000,000.00	4,018,878.00	38,878.00	2,100,000.00	2,205,000.00
25001001/22020902 Insurance Premium		2,695,000.00	1,990,000.00	2,010,000.00	2,010,000.00	20,000.00	2,110,500.00	2,216,025.00
25001001/22021001 Refreshment & Meals		3,864,000.00	14,109,794.30	14,130,000.00	14,130,000.00	20,205.70		
25001001/22021002 Honorarium & Sitting Allowance		4,082,000.00	7,305,695.66	7,590,000.00	7,590,000.00	284,304.34	7,969,500.00	8,367,975.00
25001001/22021003 Publicity & Advertisements		2,937,000.00	10,485,982.30	10,500,000.00	10,500,000.00	14,017.70	11,025,000.00	11,576,250.00
25001001/22021009 Sporting Activities			4,530,000.00	4,550,000.00	4,550,000.00	20,000.00	4,777,500.00	5,016,375.00
25001001/22021013 Promotion (Service Wide)		960,000.00	989,000.00	1,000,000.00	1,000,000.00	11,000.00	1,050,000.00	1,102,500.00
25001001/22021014 Annual Budget Expenses and Administration		5,682,705.13	9,345,617.00	9,418,000.00	9,418,000.00	72,383.00	9,888,900.00	10,383,345.00
25001001/22021034 Remuneration Package to Political Office Holders		14,998,220.24	30,362,779.04	30,375,415.00	30,375,415.00	12,635.96	31,894,185.00	33,488,895.00



25001001/22021035	Local Government General Election		17,195,000.00						
25001001/22021047	Overhead Cost Payment to Parastatals & Agencies		3,840,000.00						
25001001/22021071	Contribution to Traditional Councils (Emirates & Chiefdoms)		2,505,000.00	12,949,000.00	13,000,000.00	13,000,000.00	51,000.00	13,650,000.00	14,332,500.00
25001001/22021076	5% Retirement Bond Redemption Fund		9,900,000.00						
25001001/22021077	Local Government Reforms		4,305,000.00	4,920,000.00	5,000,004.00	5,000,004.00	80,004.00	5,250,004.00	5,512,504.00
25001001/22021079	Logistics for General Election			34,020,000.00	34,100,000.00	34,100,000.00	80,000.00	35,805,000.00	37,595,250.00
Sub Total Overhead Cost			159,121,108.05	351,559,810.70	350,700,961.00	352,719,839.00	1,160,028.30	369,149,508.00	387,606,984.00
Total Recurrent Expenditure			518,994,265.28	729,529,587.01	645,827,971.00	730,859,150.00	1,329,562.99	679,032,869.00	712,984,513.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY									

15001001/22020316	Purchase of Veterinary Drugs / Vaccines		2,300,000.00	3,035,000.00	3,200,000.00	3,200,000.00	165,000.00	3,360,000.00	3,528,000.00
15001001/22021055	Tree Planting Campaign		900,000.00	1,300,000.00	1,500,000.00	1,500,000.00	200,000.00	1,575,000.00	1,653,750.00
Sub Total Overhead Cost			3,200,000.00	4,335,000.00	4,700,000.00	4,700,000.00	365,000.00	4,935,000.00	5,181,750.00
Total Recurrent Expenditure			3,200,000.00	4,335,000.00	4,700,000.00	4,700,000.00	365,000.00	4,935,000.00	5,181,750.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE									

34001001/22020201	Electricity Charges		1,786,505.11	1,410,000.00	1,500,000.00	1,500,000.00	90,000.00	1,575,000.00	1,653,750.00
34001001/22020203	Internet Access Charges		250,000.00						
34001001/22020205	Water Rates		1,000,000.00	1,480,000.00	1,500,000.00	1,500,000.00	20,000.00	1,575,000.00	1,653,750.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		1,583,000.00	5,010,000.00	5,020,000.00	5,020,000.00	10,000.00	5,271,000.00	5,534,550.00
34001001/22020402	Maintenance of Office Furniture		1,594,075.00	1,480,000.00	1,500,000.00	1,500,000.00	20,000.00	1,575,000.00	1,653,750.00
34001001/22020403	Maintenance of Office Building Residential Qtrs		1,760,000.00	1,490,000.00	1,500,000.00	1,500,000.00	10,000.00	1,575,000.00	1,653,750.00
34001001/22020404	Maintenance of Office / IT Equipments		1,990,000.00	1,480,000.00	1,500,000.00	1,500,000.00	20,000.00	1,575,000.00	1,653,750.00
34001001/22020405	Maintenance of Plants & Generators		1,101,000.00	1,480,000.00	1,498,500.00	1,498,500.00	18,500.00	1,573,425.00	1,652,096.00
34001001/22020412	Maintenance of Markets/Public Places		1,237,500.00						
34001001/22020801	Motor Vehicle Fuel Cost		15,000.00						
34001001/22021001	Refreshment & Meals							14,836,500.00	15,578,325.00
34001001/22021068	Monitoring and Evaluation		4,416,000.00	4,989,000.00	5,004,000.00	5,004,000.00	15,000.00	5,254,200.00	5,516,910.00
Sub Total Overhead Cost			16,733,080.11	18,819,000.00	19,022,500.00	19,022,500.00	203,500.00	34,810,125.00	36,550,631.00
Total Recurrent Expenditure			16,733,080.11	18,819,000.00	19,022,500.00	19,022,500.00	203,500.00	34,810,125.00	36,550,631.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT									

17001001/22020504	Sustenance of Mass Literacy Prog.		1,985,000.00	1,950,000.00	2,000,000.00	2,000,000.00	50,000.00	2,100,000.00	2,205,000.00
17001001/22021001	Entertainment & Hospitality		4,155,000.00	7,987,000.00	8,000,000.00	8,000,000.00	13,000.00	8,400,000.00	8,820,000.00
17001001/22021009	Sporting Activities		6,989,773.00						
17001001/22021021	Special Days/Celebrations		6,110,000.00	3,374,000.00	3,400,000.00	3,400,000.00	26,000.00	3,570,000.00	3,748,500.00
17001001/22021025	Supplementary Support to NYSC		2,372,000.00	2,489,000.00	2,502,000.00	2,502,000.00	13,000.00	2,627,100.00	2,758,455.00
17001001/22021031	Rehabilitation of Person with Disability			2,450,000.00	2,500,000.00	2,500,000.00	50,000.00	2,625,000.00	2,756,250.00
17001001/22021041	Purchase of relief materials			2,960,000.00	3,000,000.00	3,000,000.00	40,000.00	3,150,000.00	3,307,500.00
17001001/22021042	Scholarship/Bursary Award		2,328,800.00	2,410,000.00	2,500,000.00	2,500,000.00	90,000.00	2,625,000.00	2,756,250.00
17001001/22021047	Overhead to Primary Education			8,964,843.72	8,999,996.00	8,999,996.00	35,152.28	9,449,995.00	9,922,495.00
17001001/22021048	Youth/Women Empowerment Program			7,864,521.74	8,000,000.00	28,000,000.00	20,135,478.26	8,400,000.00	8,820,000.00
17001001/22021056	Trade Fair Exhibition And Show		3,924,091.99	3,980,000.00	4,000,000.00	4,000,000.00	20,000.00	4,200,000.00	4,410,000.00
17001001/22021067	Poverty Alleviation & Ylth Programme			1,952,000.00	2,000,000.00	2,000,000.00	48,000.00	2,100,000.00	2,205,000.00
Sub Total Overhead Cost			27,864,664.99	46,381,365.46	46,901,996.00	66,901,996.00	20,520,630.54	49,247,095.00	51,709,450.00
Total Recurrent Expenditure			27,864,664.99	46,381,365.46	46,901,996.00	66,901,996.00	20,520,630.54	49,247,095.00	51,709,450.00



21001001 - PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary	203,179,219.40	188,657,885.01	188,664,844.00	188,664,844.00	6,958.99	198,098,086.00	208,002,990.00
Sub Total - Personnel Cost		203,179,219.40	188,657,885.01	188,664,844.00	188,664,844.00	6,958.99	198,098,086.00	208,002,990.00
21001001/22020307	Drugs & Medical Supplies	12,790,000.00	14,956,000.00	15,000,000.00	15,000,000.00	44,000.00		
21001001/22020605	Cleaning & Fumigation Services	900,000.00						
21001001/22021027	Immunization Plus Days (IPDs)		4,929,623.00	5,000,000.00	5,000,000.00	70,377.00	5,250,000.00	5,512,500.00
21001001/22021047	Overhead Cost payment to Hospitals		5,300,000.00	5,387,232.00	5,387,232.00	87,232.00	5,656,593.00	5,939,423.00
21001001/22021052	Sustenance of PHC Services		4,956,238.13	5,000,000.00	5,000,000.00	43,761.87	5,250,000.00	5,512,500.00
21001001/22021054	Community Management of Acute Malnutrition	5,850,000.00	5,990,000.00	6,000,000.00	6,000,000.00	10,000.00	6,300,000.00	6,615,000.00
21001001/22021080	Infant and Young Child feeding (IYCF)	2,974,000.00	4,992,700.00	5,000,000.00	5,000,000.00	7,300.00	5,250,000.00	5,512,500.00
Sub Total Overhead Cost		22,514,000.00	41,124,561.13	41,387,232.00	41,387,232.00	262,670.87	27,706,593.00	29,091,923.00
Total Recurrent Expenditure		225,693,219.40	229,782,446.14	230,052,076.00	230,052,076.00	269,629.86	225,804,679.00	237,094,913.00
51001001 - TRADITIONAL OFFICE								

61001001 - LERE DEVELOPMENT AREA								

61002001 - GARU DEVELOPMENT AREA								

61003001 - KUDARU DEVELOPMENT AREA								

61004001 - NEW DEVELOPMENT AREA								

MANDATORY DEDUCTIONS								

17001001/21010101	Contribution to Primary Education Fund	1,105,030,011.89	865,323,081.08	865,350,534.00	865,350,534.00	27,452.92	908,618,060.00	954,048,963.00
Total		1,105,030,011.89	865,323,081.08	865,350,534.00	865,350,534.00	27,452.92	908,618,060.00	954,048,963.00
SOCIAL BENEFITS								
ADMIN AND FINANCE DEPARTMENT								

25001001/22010102	Contribution to Pension Fund	144,242,027.58	144,565,464.77	49,999,983.00	144,605,877.00	40,412.23	52,499,981.00	55,124,980.00
Total		144,242,027.58	144,565,464.77	49,999,983.00	144,605,877.00	40,412.23	52,499,981.00	55,124,980.00

LERE LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010101 Transfer from CRF to CDF		451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54	251,508,970.00	26,680,778.00
Total		451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54	251,508,970.00	26,680,778.00
MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		451,536,837.92	731,252,124.46	1,105,181,086.00	1,105,181,086.00	373,928,961.54	251,508,970.00	26,680,778.00

LERE LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2019 Variance	Proposed 2020	Proposed 2021
11001001 - OFFICE OF THE CHAIRMAN								
25001001 - ADMIN AND FINANCE DEPARTMENT								
25001001/23030101/06000001	Rehabilitation of staff quarters at Saminaka	7,061,839.01	4,919,000.08	5,000,000.00	5,000,000.00	80,999.92	500,000.00	
25001001/23030124/12000003	Rehabilitation of snk market	1,974,150.00	12,994,583.90	20,000,000.00	20,000,000.00	7,005,416.10		
25001001/23030124/12000004	Rehabilitation of Mariri Market		7,636,997.06	16,750,000.00	16,750,000.00	9,113,002.94		
25001001/23030121/13000002	Rehabilitation of Council Cheambers	5,900,030.00	5,230,952.00		6,000,000.00	769,048.00		
25001001/23030121/13000003	Rehabilitation of Secretariat fence Toilets Landscaping an	8,606,304.00	8,281,000.00		9,868,659.00	1,587,659.00		
25001001/23030118/13000004	Refund to Kaduna State Govt on Provision of Infrastructural		92,609,852.00		94,605,894.00	1,996,042.00		
25001001/23020101/13000006	Construction/provision of office building at sec - Budget Of	1,990,000.00						
25001001/23030121/13000007	Rehabilitation of office building at Seceratiariat	19,291,515.58	19,477,119.27	20,000,000.00	20,000,000.00	522,880.73		
25001001/23010112/13000008	Provision of Office Furniture for Political Holders	4,400,000.00						
25001001/23030101/13000010	Rehabilitation of the Chairman's Resident	11,734,674.00						
25001001/23020101/13000011	Constr/Prov of Office Building at Sec		7,447,500.00	10,000,000.00	10,000,000.00	2,552,500.00		
25001001/23020118/13000012	Contruction of town Hall at Tudai			4,500,000.00	4,500,000.00	4,500,000.00	9,254,697.00	
25001001/23010123/13000013	Purchase of Fire Figting Truck						360,000.00	
25001001/23010104/13000014	Purchase of Motor Cycle			1,200,007.00	1,200,007.00	1,200,007.00	1,080,000.00	
25001001/23010113/13000015	Purchase of Laptop Computers 5No			6,000,000.00	6,000,000.00	6,000,000.00		
25001001/23010106/13000016	Purchase of 1no hilux van		15,000,000.00	22,000,000.00	22,000,000.00	7,000,000.00	500,000.00	
25001001/23010105/13000017	Purchase of 4no Peugeot 406 for district head @2 500 000 eac		6,000,000.00	10,000,000.00	10,000,000.00	4,000,000.00		
25001001/23010129/13000018	Purchase of information equipment		2,180,000.00	4,500,000.00	4,500,000.00	2,320,000.00	1,000,000.00	
25001001/23020129/13000019	Purchase of Lightening Equipment		398,036.95	500,000.00	500,000.00	101,963.05		
25001001/23050101/13000022	Settlement of Capital Liabilities		141,400,796.00	142,147,392.00	142,147,392.00	746,596.00	720,000.00	
Total		60,958,512.59	323,575,837.26	262,597,399.00	373,071,952.00	49,496,114.74	13,414,697.00	
15001001 - AGRICULTURE AND FORESTRY DEPARTMENT								
15001001/23010127/01000003	Purchase of agric store at mariri		12,112,237.00	13,000,000.00	13,000,000.00	887,763.00		
15001001/23010127/01000004	Purchase of irrigation pumps		4,752,100.00	5,500,000.00	5,500,000.00	747,900.00		
15001001/23030112/01000016	Rehabilitation of broken down tractors	760,000.00						
Total		760,000.00	16,864,337.00	18,500,000.00	18,500,000.00	1,635,663.00		
34001001 - WORKS AND INFRASTRUCTURE DEPARTMENT								
34001001/23030103/06000003	Rehabilitation of 3no District Head houses@5 000 000 each			7,500,000.00	7,500,000.00	7,500,000.00		
34001001/23020102/06000004	Constr of 1no District Head house at yarkasuwa			5,000,000.00	5,000,000.00	5,000,000.00	2,400,000.00	
34001001/23010112/06000005	Prov of of intercom connectivity for offices at secretatiat		6,230,000.00	15,610,776.00	15,610,776.00	9,380,776.00		
34001001/23020118/06000006	Constr of town hall tudai		4,440,600.00	4,500,000.00	4,500,000.00	59,400.00	1,200,007.00	1,200,007.00
34001001/23050101/06000007	Construction/Provision of drainage at dokan Lere		2,566,393.50	3,532,811.00	3,532,811.00	966,417.50		
34001001/23020114/09000005	Construction/Provision of drainage at garu sec sch mariri			3,087,025.00	3,087,025.00	3,087,025.00		
34001001/23040102/09000007	Construction/Provision of drainage at fada street sigau	1,881,500.00	382,324.98	2,050,000.00	2,050,000.00	1,667,675.02		
34001001/23020114/09000011	Construction/Provision of drainage at ung sarki kayarda	8,977,456.50	3,042,076.50	5,681,313.00	5,681,313.00	2,639,236.50		



34001001/23020114/09000016	Construction/Provision of drainage ung sarkinkwalliya danalh			3,085,611.70	7,445,735.00	7,445,735.00	4,360,123.30	26,250,000.00	
34001001/23020114/09000018	Construction/Provision of drainage at ung mato yarkasuwa				4,406,436.00	4,406,436.00	4,406,436.00		
34001001/23020114/09000023	Construction/Provision of drainage Ahmadu Bello way dan alha			4,769,000.00	4,810,000.00	4,810,000.00	41,000.00	2,000,000.00	
34001001/23020114/09000027	Construction/Provision of drainage ung chieftdom yarkasuwa				3,462,521.00	3,462,521.00	3,462,521.00	1,500,000.00	
34001001/23020114/09000033	Construction/Provision of drainage nasarawa izala saminaka	350,000.00			2,521,155.00	2,521,155.00	2,521,155.00		
34001001/23020114/09000034	Construction/Provision of drainage at gidan dutse lazuru	718,520.00							
34001001/23020114/09000047	Construction/Provision of drainage agaji street saminaka		5,328,700.32		5,904,413.00	5,904,413.00	575,712.68		
34001001/23020114/09000048	Construction/Provision of drainage Bagu house saminaka		2,600,000.00		2,638,470.00	2,638,470.00	38,470.00		
34001001/23020114/09000049	Construction/Provision of drainage at nasarawa street samina		3,999,650.00		5,047,240.00	5,047,240.00	5,047,240.00		
34001001/23020114/09000054	Construction of drainage Sabon Layi phase 2				3,257,432.00	3,257,432.00	3,257,432.00		
34001001/23020114/09000055	Construction/Provision of drainage at masalacin idi s/birni				2,644,413.00	2,644,413.00	2,644,413.00	3,941,350.00	
34001001/23020114/09000057	Construction/Provision of drainage sec sch R/kura				5,003,798.00	5,003,798.00	5,003,798.00	1,000,000.00	
34001001/23020114/09000058	Construction/provision of drainage at Jibrin Sani street Sam	5,132,787.00							
34001001/23020114/09000059	Constr of Drainages at Kofa Kauye & Tandama				7,000,000.00	7,000,000.00	7,000,000.00		
34001001/23020114/09000060	Contruccion of Drainages at Ung Kanawa Ung Muazu Gangare Bak				11,500,000.00	11,500,000.00	11,500,000.00		
34001001/23020114/09000061	Constr of Drainage at Mariri Street Sai Muhammad Street Lere				4,500,000.00	4,500,000.00	4,500,000.00		
34001001/23020114/09000062	Constr of Drainages at Tudu R/Kura-Gidan Mishau		3,414,280.00		4,500,000.00	4,500,000.00	1,085,720.00	500,000.00	
34001001/23020114/09000063	Constr of Drainage Atgangaren Maibuichi to Ung Kwaliya Dan				6,750,000.00	6,750,000.00	6,750,000.00		
34001001/23020114/09000064	Constr of Drainage at Bayan Batc Ung Bawa				4,500,000.00	4,500,000.00	4,500,000.00	2,000,000.00	
34001001/23040102/09000065	Erosion control at ung. Sarki Makera Lere				10,000,000.00	10,000,000.00	10,000,000.00	1,000,000.00	1,000,000.00
34001001/23020103/10000001	Provision of 12No Solar Motorized Boreholes 15 000 Litre Cap					114,000,000.00	114,000,000.00		
34001001/23020105/10000002	Rehabilitation of water facility at Lere		1,321,000.00		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	
34001001/23020105/10000003	Rehabilitation of water facility at Ramin Kura		1,500,000.00						
34001001/23020105/10000004	Rehabilitation of water facility at Garu		1,234,000.00		1,000,000.00	1,000,000.00	1,000,000.00		
34001001/23020105/10000015	Rehabilitation of water facility at Gure/Kahugu		1,896,242.45		1,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	
34001001/23020105/10000016	Rehabilitation of water facility at Lazuru		1,351,000.00		1,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	
34001001/23020105/10000017	Rehabilitation of water facility at Abadawa		2,571,000.00		1,000,000.00	1,000,000.00	1,000,000.00	1,421,904.00	
34001001/23030104/10000018	Rehabilitation of water facility at Saminaka		1,806,222.20		1,000,000.00	1,000,000.00	1,000,000.00	2,817,930.00	
34001001/23020105/10000019	Rehabilitation of water facility at Sabon Birni		2,784,149.30		1,000,000.00	1,000,000.00	1,000,000.00		
34001001/23020105/10000020	Rehabilitation of water facility at Yarkasuwa		1,714,000.00		1,000,000.00	1,000,000.00	1,000,000.00		
34001001/23020105/10000021	Rehabilitation of water facility at Dan Alhaji				1,000,000.00	1,000,000.00	1,000,000.00	12,189,563.00	9,480,771.00
34001001/23020105/10000022	Rehabilitation of water facility at Kayarda				1,000,000.00	1,000,000.00	1,000,000.00		
34001001/23020105/10000030	Constr/Prov of Boreholes at Kawo Bakin Dogo Kofar Gidan Mai		6,342,000.69		6,480,000.00	6,480,000.00	137,999.31	10,158,505.00	
34001001/23020105/10000032	Prov of Boreholes at Gidan Kaji Mai Ung Luka Gate & Tsairuta		400,000.00		3,240,000.00	3,240,000.00	2,840,000.00	8,509,748.00	
34001001/23030105/10000033	Rehabilitation of Water Facility at Sigau		900,176.73		1,000,000.00	1,000,000.00	99,823.27	10,061,143.00	
34001001/23020105/10000034	Prov of Boreholes at Maigamo Yarkasuwa Kampagirka Ashema		4,221,000.00		6,480,000.00	6,480,000.00	2,259,000.00		
34001001/23020105/10000035	Prov of Boleholes at Natere Jamaika & Pada1				3,240,000.00	3,240,000.00	3,240,000.00	7,306,603.00	
34001001/23020105/10000036	Prov of Boreholes at Rafin Bayi Near Ecwa Church Nazangi Kof		13,124,171.46		29,720,000.00	29,720,000.00	16,595,828.54	6,975,000.00	
34001001/23020105/10000037	Prov of Boreholes at Ung Zakari Ung Jumare Ung Bawa Ung Kura				9,720,000.00	9,720,000.00	9,720,000.00	1,072,466.00	
34001001/23020105/10000038	Prov of Borehole at Ung Kanawa Sabuwar Kaftara Nasarawa K				10,800,000.00	10,800,000.00	10,800,000.00		



34001001/23010105/10000039	Prov of 12no solar motorised boreholes (Paris club)						1,260,000.00	
34001001/23020118/13000018	Rehabilitation of townhall at Garu Kurama		3,447,397.35	4,500,000.00	4,500,000.00	1,052,602.65	10,000,000.00	10,000,000.00
34001001/23030126/13000019	Rehabilitation of Cemetery			7,500,000.00	7,500,000.00	7,500,000.00	1,080,000.00	
34001001/23020103/14000003	Construction/Provision of rural electricity at kwaftara	353,400.00	12,235,403.00	12,352,433.00	12,352,433.00	117,030.00	1,000,000.00	
34001001/23020118/14000004	Construction/Provision of rural electricity at ung kauci			4,525,000.00	4,525,000.00	4,525,000.00	630,000.00	
34001001/23020103/14000019	Construction/Provision of rural electricity at mahanga tabo	10,978,750.00						
34001001/23020103/14000020	Construction/Provision of rural electricity at ung Hakimi			4,462,826.00	4,462,826.00	4,462,826.00		
34001001/23020103/14000021	Construction/Provision of rural electricity at kauran lazuru	3,200,254.00		3,500,000.00	3,500,000.00	3,500,000.00	1,260,000.00	
34001001/23020103/14000022	Constr/Prov of Electr at Kahugu Luwana Bundu Kahugu Kargi	11,409,395.00		6,169,308.00	6,169,308.00	6,169,308.00		
34001001/23020103/14000023	Purchase of transformers at Ramin Kura and Gidan Dutse Lazur	13,103,380.84						
34001001/23020103/14000024	Constr of Electr 2Km Extention at R/Kura and Kargi	3,937,000.00		3,937,819.00	3,937,819.00	3,937,819.00		
34001001/23020103/14000026	Rehabilitation of Electricity at Lere/Kauran Dan Gambo		659,340.25	734,000.00	734,000.00	74,659.75	2,590,000.00	
34001001/23030102/14000027	Extenssion of electrcity at Sabon Layi Bauchi Road			5,500,000.00	5,500,000.00	5,500,000.00		
34001001/23020103/14000028	Prov of Electr from Gidan Mallam Yahaya Salahu to Rafin Tash			6,750,000.00	6,750,000.00	6,750,000.00	3,232,061.00	
34001001/23020103/14000029	Prov of Electr from Federe to Tashan Dogara Sabon Fili Kant			9,000,000.00	9,000,000.00	9,000,000.00	6,877,993.00	
34001001/23020103/14000030	Prov of Electr from at Gidan Duste Maibindiga Ishame Tudai-			9,000,000.00	9,000,000.00	9,000,000.00		
34001001/23020103/14000031	Constr/Prov of Electr at Ung Kura			4,200,456.00	4,200,456.00	4,200,456.00	1,000,000.00	
34001001/23020103/14000032	Purchase of Transformers 300 KVA at agaji 500 KVA at kwanan			10,000,000.00	10,000,000.00	10,000,000.00		
34001001/23020103/14000033	Prov of Electr at Arewa Gure & Katashi to Kuduru			9,000,000.00	9,000,000.00	9,000,000.00	442,379.00	
34001001/23020103/14000034	Prov of Electr at Ung Mele Ung Kura Karau-Karau Yanbita Ung		100,000.00	7,250,000.00	7,250,000.00	7,150,000.00		
34001001/23020103/14000035	Prov of Solar power and installation 300 unit at 130 000		6,183,061.58	39,000,000.00	39,000,000.00	32,816,938.42	1,500,000.00	
34001001/23020103/14000036	Prov of Solar Inverter Street Lights at Local Govt Secretar			24,000,000.00	24,000,000.00	24,000,000.00	750,000.00	
34001001/23020103/14000037	Prov of Electr at Rafin Duhu Bauchi Rd			5,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00	
34001001/23020103/14000038	Provision of sollar light at secreteriate			4,250,000.00	4,250,000.00	4,250,000.00		
34001001/23020103/14000039	Rehabilitation of vandalise electric pole across the LGA			10,000,000.00	10,000,000.00	10,000,000.00		
34001001/23020103/14000040	Purchase of power generating set 30kva at sec (Paris club)						5,000,000.00	5,000,000.00
34001001/23020103/14000041	Prov of Electr at Sabon Kaura Bitarana Ashema Wuroko Ciki &U			6,750,000.00	6,750,000.00	6,750,000.00		
34001001/23020103/14000059	Rehabilitation of Damaged 33kv Lines & Poles as a result of	20,049,990.00						
34001001/23020116/17000001	Construction/Provision of roads sabon layi saminaka	6,721,221.50	5,050,000.00	5,152,197.00	5,152,197.00	102,197.00		
34001001/23020114/17000003	Constr of Road Atung Kargijankasa Rumaya And Wuroko Gari And		6,097,192.50	9,000,000.00	9,000,000.00	2,902,807.50	15,950,000.00	
34001001/23020114/17000005	Constr of Road From K/Dangambo To Danalhaji 2			4,500,000.00	4,500,000.00	4,500,000.00		
34001001/23020114/17000006	Constr of Culvert from Lere to Ung Jeka &from K/Dangambo to						6,115,754.00	
34001001/23020114/17000007	Constr of Feeder Roads at Maraban Lazuru to Tudun Wada Tudai		12,960,275.00	13,000,000.00	13,000,000.00	39,725.00	6,943,827.00	
34001001/23020114/17000008	Rehabilitation of Bridge at Dangambo to Rewagasa Kora Road			8,000,000.00	8,000,000.00	8,000,000.00	6,300,373.00	
34001001/23020114/17000009	Rehabilitation of Kaku Ung Sarki Bridge Kayardd			4,500,000.00	4,500,000.00	4,500,000.00	700,000.00	
34001001/23020114/17000010	Constr of Box Culvert at Dandaura and Adana Piti Garu			6,750,000.00	6,750,000.00	6,750,000.00		
34001001/23020114/17000011	Constr of Box Culvert at Tudai to Urana			4,500,000.00	4,500,000.00	4,500,000.00	2,000,000.00	
34001001/23020114/17000012	Contruccion of Box Culvert at Danjaba/Sabon Layi			6,300,000.00	6,300,000.00	6,300,000.00		
34001001/23020114/17000013	Constr of Feeder Road at Doka		5,953,000.00	10,000,000.00	10,000,000.00	4,047,000.00		
34001001/23020103/17000014	Constr of Feeder Road R/Kura		18,950,000.00	19,000,000.00	19,000,000.00	50,000.00	8,750,000.00	



34001001/23020114/17000038	Constr of Road from Udammi to Sabon Kaura Jamaika to Natere			1,395,120.00	9,000,000.00	9,000,000.00	7,604,880.00	175,000.00	
34001001/23020114/17000042	Construction of feeder road from Jankasa to Kargi	36,220,540.00			4,250,000.00	4,250,000.00	4,250,000.00	5,407,611.00	
34001001/23020114/17000044	Construction of rural feeder road from Yadi to Jama'a Iya	31,326,462.05							
34001001/23020114/17000045	Construction/provision culverts at kawuce/kunkuru abadawa	15,996,549.75							
34001001/23020114/17000047	Construction/provision of culverts at tsurutawa meresu				7,215,380.00	7,215,380.00	7,215,380.00	1,500,000.00	
34001001/23020114/17000047	Construction/provision of culverts at jankasa				3,547,380.00	3,547,380.00	3,547,380.00		
34001001/23020114/17000048	Construction/provision of culverts at jantauni limoro	8,920,720.00			4,912,566.00	4,912,566.00	4,912,566.00	1,000,000.00	
34001001/23020114/17000049	Construction/Provision of culverts at nagunta	1,412,212.00			5,260,980.00	5,260,980.00	5,260,980.00		
34001001/23020114/17000050	Construction/Provision of culverts at gamagira d/alhaji tsur				1,688,868.00	1,688,868.00	1,688,868.00	1,000,000.00	
34001001/23020114/17000051	Construction/Provision of culverts 33 no 900mm across the LG	7,620,000.00	2,850,000.00	3,850,000.00	3,850,000.00	1,000,000.00	1,000,000.00		
34001001/23020114/17000052	Construction/Provision of culverts at marjire				5,110,625.00	5,110,625.00	5,110,625.00	1,000,000.00	
34001001/23020114/17000053	Construction/Provision of culverts at maje bakwai garu	1,991,354.50	3,931,152.00	4,136,480.00	4,136,480.00	205,328.00	1,192,488.00		
34001001/23020114/17000054	Construction/Provision of culverts bikwai garu k/RD		4,330,000.00	4,424,409.00	4,424,409.00	94,409.00			
34001001/23020114/17000055	Construction/Provision of rural feeder road in Mariri	11,346,694.50							
34001001/23020114/17000056	Construction/provision of box culvert at Mariri	3,000,427.12							
34001001/23020114/17000057	Construction of box culvet 2No at Jamaica Gure	3,279,223.00							
34001001/23020114/17000058	Construction of road within Dan Alhaji		7,250,000.00	8,745,300.00	8,745,300.00	1,495,300.00			
34001001/23020114/17000059	Construction of Kargi Rumaya box culvert		3,820,000.00	4,319,650.00	4,319,650.00	499,650.00	1,187,652.00		
34001001/23020114/17000060	Construction of Grosha Goron Dutse box culvert	13,163,006.50							
34001001/23020114/17000061	Construction of Ali Maihula box culvert	4,882,570.00							
34001001/23020114/17000062	Construction of Kadugu box culvert		2,792,133.00	4,488,041.00	4,488,041.00	1,695,908.00			
34001001/23020114/17000064	Construction of Ung Sarkin Pawa box culvert		2,927,407.50	3,353,714.00	3,353,714.00	426,306.50	4,019,372.00		
34001001/23020114/17000067	Construction of Ung Tambaya box culvert		14,798,317.62	14,898,354.00	14,898,354.00	100,036.38	4,181,421.00		
34001001/23020114/17000068	Construction of box culvert at Gure	1,241,020.00							
34001001/23020114/17000069	construction of ring culvert at Gamagira		128,162.90	175,000.00	175,000.00	46,837.10			
34001001/23020114/17000070	Completion of box culvert at Dan Daura	2,070,100.00							
34001001/23020114/17000071	Repair of Fulty Section of Road Leading to Saminaka	10,713,654.00							
Total		260,175,452.21	176,704,298.58	600,994,324.00	714,994,324.00	538,290,025.42	214,350,150.00	26,680,778.00	
17001001 - EDUCATION AND SOCIAL DEVELOPMENT DEPT.									

17001001/23020107/05000002	Women & Youth empowerment Programs Starter packs Gen - Set		18,644,500.00		20,000,000.00	1,355,500.00			
17001001/23020107/05000004	Rehabilitation of Public Schools 1No each in the 11 Wards N3	32,409,373.84	33,798,451.00		35,000,000.00	1,201,549.00			
17001001/23010124/05000005	Purchase of Classroom Furniture for Public Schools Across th	8,192,810.50			9,000,000.00	9,000,000.00			
17001001/23030106/05000007	Rehabilitation of LEA primary school Ung/Jumare	7,553,735.03							
17001001/23010112/05000008	Purchase of classroom furniture	26,020,188.00	4,380,000.00	4,500,000.00	4,500,000.00	120,000.00	720,000.00		
17001001/23030106/05000009	Rehabilitation of 33 public schools across the local Governm	3,978,970.36							
17001001/23010125/05000010	Purchase of Teaching/Learning Aid Equipment	29,701,809.00	24,128,033.70	28,000,000.00	28,000,000.00	3,871,966.30			
17001001/23030106/05000011	Rahabilitation of Laboratory at GSS Ishe	503,937.50							
17001001/23030106/05000012	Rehabilitation of LEA Primary school Ishame	5,118,946.11							
17001001/23020107/05000013	Rehabilitation of Primary Schools at Maresu		2,600,562.33	2,700,000.00	2,700,000.00	99,437.67			
17001001/23020107/05000017	Constr of A Block of 2 Classrooms and Office at Mariri Cent		6,504,000.00	11,340,000.00	11,340,000.00	4,836,000.00			
17001001/23020107/05000018	Constr of 2No Block of Classrooms at Rahama Maigamo			5,670,000.00	5,670,000.00	5,670,000.00	1,500,000.00		
17001001/23020107/05000019	Rehabilitation of 2No Block of 2 Classroom at Natere Gure		5,665,152.80	5,670,000.00	5,670,000.00	4,847.20	13,464,123.00		
17001001/23030106/05000020	Fencing of Primary Schools across the LGA		15,713,880.02	20,000,000.00	20,000,000.00	4,286,119.98	360,000.00		
17001001/23020107/05000021	Constr of 2No Block of Classrooms at S/Laye		11,711,533.13	12,000,000.00	12,000,000.00	288,466.87	1,000,000.00		
17001001/23020107/05000023	Constr of 2Blocks of Classroom at Ung Danlami		44,975,551.64	45,300,000.00	45,300,000.00	324,448.36	2,000,000.00		



17001001/23020107/05000024	Vocational and Skills Development						1,000,000.00	
17001001/23010124/05000025	Constr of 2No block of classroom at ung magaji LGEA Primary			5,621,430.00	5,621,430.00	5,621,430.00		
17001001/23020107/05000026	Constr of 2No block of classroom at ung tambaya LGEA Primary			5,621,430.00	5,621,430.00	5,621,430.00		
17001001/23020107/05000027	Const of junior Sec school at Abadawa			1,600,000.00	1,600,000.00	1,600,000.00		
17001001/23050101/05000030	Women and youth empowerment programs (Paris club)						2,500,000.00	
17001001/23050101/13000002	SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00		
17001001/23020103/14000001	Purchase of Power Generating set 30KVA at KASU Secretariat				6,000,000.00	6,000,000.00		
Total		113,479,770.34	168,121,664.62	151,022,860.00	221,022,860.00	52,901,195.38	22,544,123.00	
21001001 - PRIMARY HEALTH CARE								

21001001/23030105/04000001	Contribution To Primary Health Care Agency			1,500,000.00	1,500,000.00	1,500,000.00		
21001001/23010122/04000002	Rehabilitation of PHC Maskawa Dokan Danbala & Jura PHC		12,711,500.00	13,000,000.00	13,000,000.00	288,500.00		
21001001/23050101/04000003	Rehabilitation of PHC at Warsa & Jama'a Village			8,736,075.00	8,736,075.00	8,736,075.00		
21001001/23020106/04000004	Fencing of PHC across the LGA		18,736,075.00	20,000,000.00	20,000,000.00	1,263,925.00	1,200,000.00	
21001001/23050101/04000005	Food and Nutrition Programme		5,623,200.00	6,000,000.00	6,000,000.00	376,800.00		
21001001/23040105/04000006	Refuse Evacuation and Waste Management			9,000,000.00	9,000,000.00	9,000,000.00		
21001001/23010122/04000041	Purchase of Medical/Health Equipment	8,079,839.78		10,000,000.00	10,000,000.00	10,000,000.00		
21001001/23020106/04000042	Contribution to PHC	5,542,251.00	8,915,212.00	9,157,140.00	9,157,140.00	241,928.00		
21001001/23030105/04000043	Rehabilitation of maternity clinic Yarkasuwa	2,541,012.00		4,673,288.00	4,673,288.00	4,673,288.00		
Total		16,163,102.78	45,985,987.00	82,066,503.00	82,066,503.00	36,080,516.00	1,200,000.00	
38001001 - BUDGET PLANNING RES & STATISTICS DEPT.								

LERE DEVELOPMENT AREA								

GARU DEVELOPMENT AREA								

KUDARU DEVELOPMENT AREA								



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

MAKARFI
LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE KADUNA STATE HOUSE OF ASSEMBLY



PROFILE OF ELECTED OFFICIALS

Hon. Kabiru Mu'azu Mayere	Executive Chairman
Hon. Abdullahi Ahmed Gazara	Vice Chairman
Hon. Yakubu Bello	Elected Councilor - Speaker
Hon. Abba Musa	Elected Councilor - Majority Leader
Hon. Ummar Idris	Elected Councilor
Hon. Haruna Aliyu	Elected Councilor
Hon. Gambo Umar	Elected Councilor
Hon. Suleiman Adamu	Elected Councilor
Hon. Aminu Nura	Elected Councilor
Hon. Lawal Kabiru	Elected Councilor
Hon. Nuhu Ibrahim	Elected Councilor
Hon. Suleiman Barau	Elected Councilor
Hon. Tukur Abba Kasim	Council Secretary

TOP MANAGEMENT STAFF

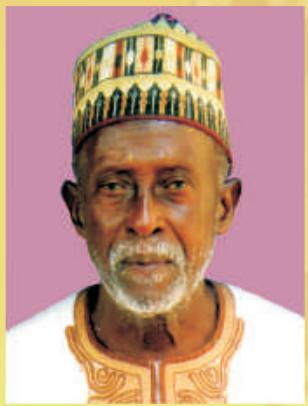
Alh. Abubakar Shehu	Director Admin and Finance
Alh. Tukur Zailani	Local Government Treasurer
Alh. Sa'adu Nuhu	Director Education & Social Development
Alh. Shehu Sani	Director Works and Infrastructure
Alh. Shehu M. Tsoho	Director Agric and Forestry
Alh. Abdullahi Sani	Director Primary Health Care

LEGISLATIVE COUNCIL

Usman Garba	Supervisor
Auwal Mohammad Gimi	Supervisor
Usman Idris	Supervisor
Isa Yau	Special Adviser
Aliyu Ibrahim	Special Adviser



Hon. Engr. Kabiru M. Mayere
Executive Chairman



Hon. Tukur Abba Kashim
Council Secretary



Alh. Abubakar Shehu
Dir. Admin and Finance



Alh. Tukur Zailani
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Makarfi Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Makarfi 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 Makarfi Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Makarfi Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Makarfi Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

Hon. Kabiru Mu'azu Mayere
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Makarfi Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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



Alh. Tukur Zailani
DDFS

RECORD KEEPING:

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provisions of the financial memoranda, public finance (Control and Management) Act 1958 as amended, Local Government Administration Law 2018, of Kaduna State and other relevant legislations. However, some payment vouchers were not presented for audit inspection.



CASH FLOW STATEMENTS

RECEIPTS:

During the year the Local Government received the sum of one billion, nine hundred and two million, six hundred and seventy-two thousand, one hundred and thirty-five naira, fifty-nine kobo (N1,902,672,135.59) only. This is made up of the following:

Statutory Allocation	-	N1,422,115,220.29	74.74%
Value Added Tax	-	N390,500,737.98	20.52%
Independent Revenue	-	NIL	0.00%
Below the line receipts	-	N90,056,177.32	4.73%
Total	=	<u>N1,902,672,135.59</u>	100%

From the above presentation, statutory allocation and value added tax both from the federation account constitute 96.26% of the total receipts. Nothing was realized from independent revenue. In other words there is over dependence on the federation account. The consultant that has been engaged to collect revenue for the Local Government is not helping matters. The revenue consultant is not familiar with the revenue sources and inadequate POS machines constitute a barrier to effective revenue generation. Government is advised to reverse the decision of engaging consultants and look into the possibility of employing Local Government staff for revenue collection. Prior to the engagement of consultants, on a market day, an average of six hundred thousand used to be collected. Therefore it beats ones imagination to see this Local Government recording zero revenue returns. Targets should be set for each manager and a percentage from their collection should serve as their incentive or remuneration.

PAYMENTS

Total payments during the year amounted to two billion, fifteen million, five hundred and twenty-seven thousand, ninety-eight naira, fifty-two kobo (N2,015,527,098.52) only. This is broken down as follows:

Recurrent Expenditure	-	N1,370,637,032.02	68.00%
Capital Expenditure	-	N644,890,066.50	32.00%
Total	=	<u>N2,015,527,098.52</u>	100%

From the above presentation, recurrent expenditure took 68.00% share of total expenditure leaving 32.00% for capital expenditure. This is commendable and management should sustain it and even improve on this.

MISSING PAYMENT VOUCHERS

Twelve (12) payment vouchers to the tune of two million, five hundred and sixty-five thousand, two hundred and twenty-seven naira, fifty-eight kobo (N2,565,227.58) only were not presented for audit inspection. These vouchers should be made available for my inspection, otherwise signatories to the accounts should be surcharged for spending public funds without supporting documents.



OUTSTANDING PAYMENT VOUCHERS

S/N	DATE	PAYEE	PARTICULAR	CHQ NO.	PV. NO	AMOUNT
	16/7/19	Garba Idris	-	E-PYT	31	375,000.00
2	10/7/19	Hon. Yakubu B & Co	sanitization		49	400,000.00
3	10/7/19	Hon. Yakubu B & Co	DTA	"	57	60,000.00
4	10/7/19	-	-	"	59b	200,000.00
5	29/7/19	Min. for L.G	Enhance see	"	184	5,000.00
						N1,040,000.00
6	29/8/19	Min. for L.G	NULGE dues May. 2019	"	109	262,317.70
7	29/8/19	Min. for L.G	0.1% Admin charge	"	111	143,530.70
						N405,848.41
8	9/9/19	Min. for L.G	Mgt of new media	"	45	143,530.76
9	13/9/19	Abdul B. Usman	-	"	76	100,000.00
10	16/9/19	-	-	"	123	8,000.00
11	"	Aminu Shehu	Duty tour allows	"	127	12,000.00
12	17/9/19	-	Meeting with ward head	"	132	450,000.00
						N1,119,379.17
						N2,565,227.58

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS

As at 31st December, 2019, the Local Government had a nil cash balance while the bank accounts had the sum of eleven million, one hundred and fifty-seven thousand, two hundred and thirty-nine naira, twenty kobo (N11,157,239.20) only.



The balances are in the following accounts:

Keystone Bank main account No.	N8,639,977.70
FCMB No. 5096309014	N2,517,261.50
Total	<u>N11,157,239.20</u>

These balances have been verified and certified by me.

INVESTMENTS

The total book value of the Local Government's investments stood at N13,000,000.00. Most of the companies in this investment portfolio are moribund or have completely collapsed and therefore not having any market value not to talk of making returns. The value of the liquidated companies' shares should be written off the books.

ADVANCES

All advances have been retired.

DEPOSITS

All deposits have been remitted to the appropriate third parties.

MAKARFI LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed Budget 2021
Opening Balance	27,815,873.38	124,012,202.13	12,254,107.00	331,148,281.00	207,136,078.87		
RECEIPTS							
Statutory Allocation	2,002,348,243.70	1,812,615,958.27	2,077,493,097.00	2,077,493,097.00	264,877,138.73		
Internally Generated Revenue	3,060,960.00		34,563,999.00	34,563,999.00	34,563,999.00		
Transfer from CRF	465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50		
BTL Receipts	67,957,580.96	90,056,177.32			90,056,177.32		
Total Current Year Receipts	2,538,929,049.33	2,547,562,202.09	2,930,951,117.00	2,930,951,117.00	383,388,914.91		
Total Projected Funds Available	2,566,744,922.71	2,671,574,404.22	2,943,205,224.00	3,262,099,398.00	590,524,993.78		
Recurrent Payments: Economic Classification							
Employees Compensation	849,330,842.16	735,071,480.09	681,931,849.00	735,324,956.00	253,475.91	1,067,516,330.00	1,174,067,965.00
Social Benefits	172,456,315.88	40,248,558.82	62,217,312.00	125,850,033.00	85,601,474.18	32,916,666.00	33,333,333.00
Overhead Costs	418,274,802.24	501,986,026.13	513,013,914.00	521,202,856.00	19,216,829.87	493,557,089.00	566,933,787.00
Advances Granted		1,224,000.00			1,224,000.00		
Public Debt Charges-Settlement of Liabilities	3,588,650.00	2,050,789.66	36,000,000.00	36,000,000.00	33,949,210.34		
BTL Payments	67,957,580.96	90,056,177.32			90,056,177.32		
Transfer to Capital Development Fund	465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50		
Total Recurrent Expenditure	1,977,170,455.91	2,015,527,098.52	2,112,057,096.00	2,237,271,866.00	221,744,767.48	1,593,990,085.00	1,774,335,085.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	2,633,000.00	23,202,000.00	30,803,888.00	30,803,888.00	7,601,888.00	20,000,000.00	20,000,000.00
03 Poverty Alleviation						28,000,000.00	28,000,000.00
04 Improvement to Human Health	38,681,720.70	20,226,786.84	56,168,297.00	56,168,297.00	35,941,510.16	250,750,000.00	250,750,000.00
05 Enhancing Skills and Knowledge	81,837,760.75	108,086,708.05	120,314,844.00	141,860,987.00	33,774,278.95	123,650,000.00	123,650,000.00
06 - Housing and Urban Development	25,587,444.45	55,757,857.43	22,994,416.00	62,994,416.00	7,236,558.57		
09 Environmental Improvement		44,193,400.00	56,417,926.00	56,417,926.00	12,224,526.00		
10 Water Resources and Rural Development	7,796,142.13	27,774,630.27	51,706,442.00	51,706,442.00	23,931,811.73	16,100,000.00	16,100,000.00
11 Information Communication & Technology	18,497,529.45	21,043,750.00	35,841,512.00	35,841,512.00	14,797,762.00	107,710,000.00	106,300,000.00
12 Growing the Private Sector	6,997,509.48					12,000,000.00	12,000,000.00
13 Reform of Government and Governance	134,283,504.34	206,105,753.69	198,053,628.00	305,686,889.00	99,581,135.31	55,401,627.00	55,401,627.00
14 Power	100,316,955.50	127,481,680.22	138,732,688.00	163,232,688.00	35,751,007.78	85,900,000.00	75,900,000.00
17 Road	48,930,697.87	11,017,500.00	120,114,487.00	120,114,487.00	109,096,987.00	135,096,883.00	126,713,250.00
Total Capital Expenditure by Program	465,562,264.67	644,890,066.50	831,148,128.00	1,024,827,532.00	379,937,465.50	834,608,510.00	814,814,877.00
Total Expenditure (Budget Size)	2,442,732,720.58	2,660,417,165.02	2,943,205,224.00	3,262,099,398.00	601,682,232.98	2,428,598,595.00	2,589,149,962.00
Budget Surplus/(Deficit)	124,012,202.13	11,157,239.20			11,157,239.20	2,428,598,595.00	2,589,149,962.00
Financing of Deficit by Borrowing							
Closing Balance	124,012,202.13	11,157,239.20			11,157,239.20	2,428,598,595.00	2,589,149,962.00

MAKARFI LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		1,422,115,220.29	1,621,751,525.16
Value Added Tax		390,500,737.98	380,596,718.54
Independent Revenue	1		3,060,960.00
BTL Receipts	2	90,056,177.32	67,957,580.96
Total Receipts		1,902,672,135.59	2,073,366,784.66
Payments:			
Compensation of Employees	3	735,071,480.09	849,330,842.16
Social Benefits	4	40,248,558.82	172,456,315.88
Overhead Cost	5	501,986,026.13	418,274,802.24
Public Debt Charges - Settlement of Liabilities		2,050,789.66	3,588,650.00
Advances Granted		1,224,000.00	
Below-The-Line Payments	6	90,056,177.32	67,957,580.96
Total Payments		1,370,637,032.02	1,511,608,191.24
Net Cash Flow from Operating Activities		532,035,103.57	561,758,593.42
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		23,202,000.00	2,633,000.00
Improvement to Human Health		20,226,786.84	38,681,720.70
Enhancing Skills and Knowledge		108,086,708.05	81,837,760.75
Housing and Urban Development		55,757,857.43	25,587,444.45
Environmental Improvement		44,193,400.00	
Water Resources and Rural Development		27,774,630.27	7,796,142.13
Information and Communication Technology		21,043,750.00	18,497,529.45
Growing the Private Sector			6,997,509.48
Reform of Government and Governance		206,105,753.69	134,283,504.34
Power		127,481,680.22	100,316,955.50
Road		11,017,500.00	48,930,697.87
Net Cash Flow from Investing Activities	7	644,890,066.50	465,562,264.67
Cash Flow from Financing Activities			
Net Surplus(Deficit) for the Year		112,854,962.93	96,196,328.75
Opening Balance		124,012,202.13	27,815,873.38
Closing Balance	8	11,157,239.20	124,012,202.13
Note 1 - Independent Revenue			

Sales			131,000.00
Earnings			2,929,960.00
Total			3,060,960.00
Note 2 - BTL Receipts			

With holding Taxes due to FIRS			3,160,259.48



VAT due to FIRS		38,573,798.51		3,459,382.08
PAYE Taxes due to State Board of Internal Revenue		21,829,862.27		9,247,082.67
Deposits				15,053,152.38
Loans deduction for Salary Other Deduction for payroll				2,247,000.00
10% Contract Retention Fee		1,549,910.94		1,406,716.66
SIGMA Pension Deduction		16,348,768.03		1,552,241.04
NULGE Deductions		6,337,093.07		3,105,695.06
NANM				53,044.00
Sharp Sharp Loans				2,509,109.44
Personnel Advances Deduction				100,000.00
Monetization Tax Deduction				5,271,494.88
Refund of Unclaimed Salary		659,108.19		2,576,416.69
NUT Deduction				4,303,986.58
NUT Endwell				13,912,000.00
National Housing Fund Deduction		4,333,727.93		
National Health Insurance Scheme		423,908.38		
Total		90,056,177.32		67,957,580.96
Note 3 - Compensation of Employees				

Contribution for Primary Teachers Salaries		364,665,933.00		
Local Government Staff	3A	370,405,547.09		849,330,842.16
Total		735,071,480.09		849,330,842.16
Note 3A - Local Government Staff				

Makarfi Local Govt		370,405,547.09		849,330,842.16
Total		370,405,547.09		849,330,842.16
Note 4 - Social Benefits				

Contribution to Pension Fund		40,248,558.82		172,456,315.88
Total		40,248,558.82		172,456,315.88
Note 5 - Overhead Costs				

Transport and Travelling		37,821,537.43		22,910,573.07
Utilities		200,000.00		8,500,000.00
Material and Supplies		14,022,272.50		11,254,000.00
Maintenance Services		19,467,316.26		21,875,843.23
Training		29,822,035.67		8,705,381.86
Other Services		146,847,333.48		71,537,415.69
Consulting & Professional Services		15,108,525.64		13,509,224.08
Fuel and Lubricants				200,000.00
Financial Charges		10,746,002.17		2,590,032.57
Miscellaneous Expenses		227,951,002.98		257,192,331.74
Total		501,986,026.13		418,274,802.24



Note 6 - Below the Line Payments			

WHT			3,160,259.48
VAT due to FIRS	38,573,798.51		3,459,382.08
PAYE Deductions Remittances to BIR	21,829,862.27		9,247,082.67
Deposits			15,053,152.38
Loans deduction for Salary Other Deduction for payroll			2,247,000.00
10% Contract Retention Charges	1,549,910.94		1,406,716.66
SIGMA Pension Deduction	16,348,768.03		1,552,241.04
NULGE Deductions	6,337,093.07		3,105,695.06
NANM			53,044.00
Sharp Sharp Loans			2,509,109.44
Personnel Advances Deduction			100,000.00
Monetization Tax Deduction			5,271,494.88
Refund of Unclaimed Salary	659,108.19		2,576,416.69
NUT Deduction			4,303,986.58
NUT Endwell			13,912,000.00
National Housing Fund Deduction	4,333,727.93		
National Health Insurance Scheme	423,908.38		
Total	90,056,177.32		67,957,580.96
Note 7 - Net Cash Flow From Investing Activities by Location			

Makarfi Ward	550,072,764.90		372,448,713.93
Nasarawa Doya Ward			1,220,000.00
Gwanki Ward	21,687,921.05		7,950,000.00
Dandamisa Ward	21,464,834.94		20,316,273.77
Tudun Wada Ward			16,742,942.87
Mayere Ward	40,267,047.61		14,419,641.99
Makarfi Ward	1,700,000.00		1,771,588.12
Gazara Ward	7,737,498.00		
Danguziri Ward			4,800,000.00
Gimi Ward			9,895,574.54
Gubuchi Ward	1,960,000.00		15,997,529.45
Total	644,890,066.50		465,562,264.67
Note 8 - Closing Balance			

Key Stone Bank - Main Account	8,639,977.70		121,012,202.13
First City Monument Bank (FCMB)	2,517,261.50		3,000,000.00
Sub Total: Cash and Bank	11,157,239.20		124,012,202.13
Total Consolidated Cash & Bank Balances	11,157,239.20		124,012,202.13

MAKARFI LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	11,157,239.20	124,012,202.13
Sub Total		11,157,239.20	124,012,202.13
Investments and Other Assets			

Investments	9	13,000,000.00	13,000,000.00
Unretired Advances	10	1,224,000.00	
Sub Total		14,224,000.00	13,000,000.00
Total Assets		25,381,239.20	137,012,202.13
Public Funds:			

Consolidated Revenue Fund	11	11,157,239.20	124,012,202.13
Capital Development Fund	12		
Sub - Total: Public Funds		11,157,239.20	124,012,202.13
Other Funds		13,000,000.00	13,000,000.00
Sub - Total: Public & Other Funds		24,157,239.20	137,012,202.13
LIABILITIES:			

Liability Over Assets		1,224,000.00	
Sub Total: Liabilities		1,224,000.00	
Public Funds + Liabilities		25,381,239.20	137,012,202.13
Note 8 - Treasuries and Banks			

Key Stone Bank - Main Account		8,639,977.70	121,012,202.13
First City Monument Bank (FCMB)		2,517,261.50	3,000,000.00
Total		11,157,239.20	124,012,202.13
Note 9 - Investments			

Urban Development Bank		1,333,333.00	1,333,333.00
Other Investments		500,000.00	500,000.00

Intercity Bank Plc		1,000,000.00		1,000,000.00
NUB International Bank		666,667.00		666,667.00
First Atlantic Bank		2,052,917.70		2,052,917.70
Equity Bank		1,500,000.00		1,500,000.00
Gulf Bank		5,947,082.30		5,947,082.30
Total		13,000,000.00		13,000,000.00
Note 10- Unretired Advances				

DV - 60101 - Lawal Ibrahim		597,000.00		
ADV - 60101 - Hussaini Maiwada		627,000.00		
Total Advances		1,224,000.00		
Note 11 - Consolidated Revenue Fund				

Opening Balance		124,012,202.13		27,815,873.38
Add/(Less) Net Recurrent Surplus/(Deficit)		112,854,962.93		96,196,328.75
Closing Balance		11,157,239.20		124,012,202.13
Note 12 - Capital Development Fund				



MAKARFI LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance		27,815,873.38	124,012,202.13		125,214,770.00	27,815,873.38		
Add: Recurrent Receipts:								
Statutory Allocation		1,432,457,025.45	1,374,860,087.87	1,498,266,776.00	1,498,266,776.00	1,432,457,025.45		
Share of VAT		380,596,718.54	390,500,737.98	520,331,613.00	520,331,613.00	380,596,718.54		
Excess Crude		3,466,751.23	2,046,874.64			3,466,751.23		
Refund from Paris Club		138,234,540.36				138,234,540.36		
10% Allocation from State (IGR)				58,894,708.00	58,894,708.00			
Exchange Rate Difference		15,309,978.92	2,237,677.90			15,309,978.92		
Solid Minerals			1,780,828.43					
Forex Equalization		32,283,229.20	26,662,970.32			32,283,229.20		
Excess Bank Charges			3,268,970.61					
Share of Value Consideration			11,257,810.52					
Sub Total: Statutory Allocation		2,002,348,243.70	1,812,615,958.27	2,077,493,097.00	2,077,493,097.00	2,002,348,243.70		
Direct Taxes	15			7,912,800.00	7,912,800.00			
Licenses	16			221,076.00	221,076.00			
Rates	17			1,228,200.00	1,228,200.00			
Fees	18			8,165,563.00	8,165,563.00			
Sales	20	131,000.00				131,000.00		
Earnings	21	2,929,960.00		16,053,800.00	16,053,800.00	2,929,960.00		
Rent on Government Land	23			982,560.00	982,560.00			
Sub-Total: Independent Revenue		3,060,960.00		34,563,999.00	34,563,999.00	3,060,960.00		
Below The Line Receipts	29	67,957,580.96	90,056,177.32			67,957,580.96		
Total Recurrent Receipts		2,073,366,784.66	1,902,672,135.59	2,112,057,096.00	2,112,057,096.00	2,073,366,784.66		
Total Funds Available		2,101,182,658.04	2,026,684,337.72	2,112,057,096.00	2,237,271,866.00	2,101,182,658.04		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	849,330,842.16	735,071,480.09	681,931,849.00	735,324,956.00	849,330,842.16	1,067,516,330.00	1,174,067,965.00
Social Benefits		172,456,315.88	40,248,558.82	62,217,312.00	125,850,033.00	172,456,315.88	32,916,666.00	33,333,333.00
Public Debt Charges - Settlement of Liabilities		3,588,650.00	2,050,789.66	36,000,000.00	36,000,000.00	3,588,650.00		
Overhead Cost	31	418,274,802.24	501,986,026.13	513,013,914.00	521,202,856.00	418,274,802.24	493,557,089.00	566,933,787.00
Advances Granted			1,224,000.00					
BTL Payments	32	67,957,580.96	90,056,177.32			67,957,580.96		
Total Recurrent Payments		1,511,608,191.24	1,370,637,032.02	1,293,163,075.00	1,418,377,845.00	1,511,608,191.24	1,593,990,085.00	1,774,335,085.00
Net Recurrent Funds before Transfers		589,574,466.80	656,047,305.70	818,894,021.00	818,894,021.00	589,574,466.80	1,593,990,085.00	1,774,335,085.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	465,562,264.67		
Total Appropriations/ Transfers		465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	465,562,264.67		
Closing Balance		124,012,202.13	11,157,239.20			124,012,202.13	1,593,990,085.00	1,774,335,085.00
Note 15 - Direct Taxes								

Cattle Tax				7,912,800.00	7,912,800.00			
Cattle Tax				7,912,800.00	7,912,800.00			



Note 16 - Licenses							

Radio/Television Station License				49,128.00	49,128.00		
Bicycle/License				171,948.00	171,948.00		
Total				221,076.00	221,076.00		
Note 17 - Rates							

Shops And Kiosk Rates				1,228,200.00	1,228,200.00		
Total				1,228,200.00	1,228,200.00		
Note 18 - Fees							

Naming Of Street Registration Fees				491,280.00	491,280.00		
Marriage/Divorce Fees				614,100.00	614,100.00		
Advertising Fees				491,280.00	491,280.00		
Customary Right of Occupancy Fees				245,640.00	245,640.00		
Parking Fees				491,280.00	491,280.00		
Native Liquor Fees				122,820.00	122,820.00		
Domestic Animal Fee				49,128.00	49,128.00		
Slaughter Slab Fees				4,456,400.00	4,456,400.00		
Merriment and Road Closure Levies				49,128.00	49,128.00		
Public Convenience Sewage and Refuse disposal Fee				491,280.00	491,280.00		
Fee Structure for Masts				368,460.00	368,460.00		
Religious Places Establishment Fees				49,128.00	49,128.00		
Other Levies and Fees				245,639.00	245,639.00		
Total				8,165,563.00	8,165,563.00		
Note 19 - Fines							

Note 20 - Sales							

Sales of Indigene Certificate		131,000.00				131,000.00	
Total		131,000.00				131,000.00	
Note 21 - Earnings							

Earning from Market		1,080,960.00		5,684,600.00	5,684,600.00	1,080,960.00	
Earning from Motor Park		1,440,000.00		10,369,200.00	10,369,200.00	1,440,000.00	
Shops & Shopping Centers		4,960.00				4,960.00	
Cattle Market		319,000.00				319,000.00	
Earning from Abattoir/Slaughter House		85,040.00				85,040.00	
Total		2,929,960.00		16,053,800.00	16,053,800.00	2,929,960.00	
Note 22 - Rent on Government Property							



Note 23 - Rent on Government Lands								

Rent on Local Govt Land				982,560.00	982,560.00			
Total				982,560.00	982,560.00			
Note 24 - Repayments								

Note 25 - Investment Income								

Note 26 - Interest								

Note 27 - Miscellaneous								

Note 29 - BTL Receipts								

With holding Taxes due to FIRS		3,160,259.48				3,160,259.48		
VAT due to FIRS		3,459,382.08	38,573,798.51			3,459,382.08		
PAYE Taxes due to State Board of Internal Revenue		9,247,082.67	21,829,862.27			9,247,082.67		
Deposits		15,053,152.38				15,053,152.38		
Loans deduction for Salary Other Deduction for payroll		2,247,000.00				2,247,000.00		
10% Contract Retention Fee		1,406,716.66	1,549,910.94			1,406,716.66		
SIGMA Pension Deduction		1,552,241.04	16,348,768.03			1,552,241.04		
NULGE Deductions		3,105,695.06	6,337,093.07			3,105,695.06		
NANM		53,044.00				53,044.00		
Sharp Sharp Loans		2,509,109.44				2,509,109.44		
Personnel Advances Deduction		100,000.00				100,000.00		
Monetization Tax Deduction		5,271,494.88				5,271,494.88		
Refund of Unclaimed Salary		2,576,416.69	659,108.19			2,576,416.69		
NUT Deduction		4,303,986.58				4,303,986.58		
NUT Endwell		13,912,000.00				13,912,000.00		
National Housing Fund Deduction			4,333,727.93					
National Health Insurance Scheme			423,908.38					
Total		67,957,580.96	90,056,177.32			67,957,580.96		
Note 30 - Salaries Wages & Allowances								

Personnel Management		242,869,006.76	262,952,327.02	209,587,337.00	262,980,444.00	242,869,006.76	261,671,977.00	287,639,176.00
Department of Education & Social Development		606,461,835.40				606,461,835.40		
Department of Health Care			107,453,220.07	107,578,579.00	107,578,579.00		118,336,436.00	130,170,080.00
Contribution to Primary Education			364,665,933.00	364,765,933.00	364,765,933.00		687,507,917.00	756,258,709.00
Total		849,330,842.16	735,071,480.09	681,931,849.00	735,324,956.00	849,330,842.16	1,067,516,330.00	1,174,067,965.00



Note 31 - Overhead Cost								

Personnel Management		272,770,903.00	433,389,942.39	437,413,916.00	445,602,858.00	272,770,903.00	423,517,091.00	490,353,789.00
Department of Agriculture & Natural Resources		17,917,358.70		1,200,000.00	1,200,000.00	17,917,358.70	1,465,000.00	1,730,000.00
Department of Works and Housing		23,041,656.42	5,578,580.08	7,000,000.00	7,000,000.00	23,041,656.42	9,500,000.00	11,500,000.00
Department of Education		75,300,150.39	42,087,165.54	44,199,998.00	44,199,998.00	75,300,150.39	42,274,998.00	45,849,998.00
Department of Health		29,244,733.73	20,930,338.12	23,200,000.00	23,200,000.00	29,244,733.73	16,800,000.00	17,500,000.00
Total		418,274,802.24	501,986,026.13	513,013,914.00	521,202,856.00	418,274,802.24	493,557,089.00	566,933,787.00
Note 32 - BTL Payments								

WHT		3,160,259.48				3,160,259.48		
Vat due to FIRS		3,459,382.08	38,573,798.51			3,459,382.08		
PAYE Deductions Remittances to BIR		9,247,082.67	21,829,862.27			9,247,082.67		
Deposits		15,053,152.38				15,053,152.38		
Loans deduction for Salary Other Deduction for payroll		2,247,000.00				2,247,000.00		
10% Contract Retention Charges		1,406,716.66	1,549,910.94			1,406,716.66		
SIGMA Pension Deduction		1,552,241.04	16,348,768.03			1,552,241.04		
NULGE Deductions		3,105,695.06	6,337,093.07			3,105,695.06		
NANM		53,044.00				53,044.00		
Sharp Sharp Loans		2,509,109.44				2,509,109.44		
Personnel Advances Deduction		100,000.00				100,000.00		
Monetization Tax Deduction		5,271,494.88				5,271,494.88		
Refund of Unclaimed Salary		2,576,416.69	659,108.19			2,576,416.69		
NUT Deduction		4,303,986.58				4,303,986.58		
NUT Endwell		13,912,000.00				13,912,000.00		
National Housing Fund Deduction			4,333,727.93					
National Health Insurance Scheme			423,908.38					
Total		67,957,580.96	90,056,177.32			67,957,580.96		

MAKARFI LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				12,254,107.00	205,933,511.00	205,933,511.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50		
Sub Total: Capital Receipts		465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50		
Total Capital Fund Available		465,562,264.67	644,890,066.50	831,148,128.00	1,024,827,532.00	379,937,465.50		
Less: Capital Expenditure								
General Public Services	37	100,762,827.08	240,140,971.73	203,389,556.00	336,022,817.00	95,881,845.27	165,460,000.00	164,050,000.00
Economic Affairs	38	186,221,995.79	245,273,987.71	415,775,431.00	440,275,431.00	195,001,443.29	266,748,510.00	248,364,877.00
Housing and Community Development	40	35,656,450.50	27,611,612.17	15,500,000.00	30,500,000.00	2,888,387.83		
Health	41	38,681,720.70	20,226,786.84	56,168,297.00	56,168,297.00	35,941,510.16	250,750,000.00	250,750,000.00
Education	43	104,239,270.60	111,636,708.05	140,314,844.00	161,860,987.00	50,224,278.95	151,650,000.00	151,650,000.00
Total Capital Expenditure		465,562,264.67	644,890,066.50	831,148,128.00	1,024,827,532.00	379,937,465.50	834,608,510.00	814,814,877.00
Closing Balance							834,608,510.00	814,814,877.00
Note 35 - Aids and Grants								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs		4,662,712.00	3,590,000.00	5,000,000.00	9,500,000.00	5,910,000.00		
70133 - Other General Services		96,100,115.08	236,550,971.73	198,389,556.00	326,522,817.00	89,971,845.27	165,460,000.00	164,050,000.00
Total		100,762,827.08	240,140,971.73	203,389,556.00	336,022,817.00	95,881,845.27	165,460,000.00	164,050,000.00
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs			11,604,777.22	18,000,000.00	18,000,000.00	6,395,222.78		
70421 - Agriculture		2,633,000.00	23,202,000.00	30,803,888.00	30,803,888.00	7,601,888.00	20,000,000.00	20,000,000.00
70435 - Electricity		100,316,955.50	184,406,600.72	224,971,543.00	249,471,543.00	65,064,942.28	149,401,627.00	140,101,627.00
70443 - Construction							7,000,000.00	7,000,000.00
70451 - Road Transport		48,903,672.09	11,017,500.00	111,000,000.00	111,000,000.00	99,982,500.00	82,346,883.00	73,263,250.00
70452 - Water Transport		18,370,838.75	15,043,109.77	31,000,000.00	31,000,000.00	15,956,890.23	8,000,000.00	8,000,000.00
70460 - Communication		15,997,529.45						
Total		186,221,995.79	245,273,987.71	415,775,431.00	440,275,431.00	195,001,443.29	266,748,510.00	248,364,877.00
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		9,747,140.27						
70660 - Housing and Community Amenities N.E.C		25,909,310.23	27,611,612.17	15,500,000.00	30,500,000.00	2,888,387.83		
Total		35,656,450.50	27,611,612.17	15,500,000.00	30,500,000.00	2,888,387.83		
Note 41 - Health								

70721 - General Medical Services		38,681,720.70	20,226,786.84	56,168,297.00	56,168,297.00	35,941,510.16	250,750,000.00	250,750,000.00
Total		38,681,720.70	20,226,786.84	56,168,297.00	56,168,297.00	35,941,510.16	250,750,000.00	250,750,000.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		27,178,382.17	66,727,865.31	115,314,844.00	115,314,844.00	48,586,978.69	113,650,000.00	113,650,000.00
70950 - Education not Definable by Level		77,060,888.43	44,908,842.74	25,000,000.00	46,546,143.00	1,637,300.26	38,000,000.00	38,000,000.00
Total		104,239,270.60	111,636,708.05	140,314,844.00	161,860,987.00	50,224,278.95	151,650,000.00	151,650,000.00
Note 44 - Social Protection								



MAKARFI LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								

25001001/11010001	Statutory Allocation	1,432,457,025.45	1,374,860,087.87	1,498,266,776.00	1,498,266,776.00	123,406,688.13		
25001001/11010002	Share of VAT	380,596,718.54	390,500,737.98	520,331,613.00	520,331,613.00	129,830,875.02		
25001001/11010003	Excess Crude	3,466,751.23	2,046,874.64			2,046,874.64		
25001001/11010009	Refund from Paris Club	138,234,540.36						
25001001/11010011	10% Allocation from State (IGR)			58,894,708.00	58,894,708.00	58,894,708.00		
25001001/11010013	Exchange Rate Difference	15,309,978.92	2,237,677.90			2,237,677.90		
25001001/11010018	Solid Minerals		1,780,828.43			1,780,828.43		
25001001/11000019	Forex Equalization	32,283,229.20	26,662,970.32			26,662,970.32		
25001001/11000020	Excess Bank Charges		3,268,970.61			3,268,970.61		
25001001/11000021	Share of Value Consideration		11,257,810.52			11,257,810.52		
Total		2,002,348,243.70	1,812,615,958.27	2,077,493,097.00	2,077,493,097.00	264,877,138.73		
TAXES								
25001001 - Department of Admin & Finance								

LICENSES								
25001001 - Department of Admin & Finance								

25001001/12020005	Radio/Television Station License			49,128.00	49,128.00	49,128.00		
25001001/12020012	Bicycle/Licence			171,948.00	171,948.00	171,948.00		
Total				221,076.00	221,076.00	221,076.00		
RATES								
25001001 - Department of Admin & Finance								

25001001/12030006	Shops And Kiosk Rates			1,228,200.00	1,228,200.00	1,228,200.00		
Total				1,228,200.00	1,228,200.00	1,228,200.00		
FEES								
25001001 - Department of Admin & Finance								

25001001/12040006	Naming Of Street Registration Fees			491,280.00	491,280.00	491,280.00		
25001001/12040018	Marriage/Divorce Fees			614,100.00	614,100.00	614,100.00		
25001001/12040022	Advertising Fees			491,280.00	491,280.00	491,280.00		
25001001/12040031	Customary Right of Occupancy Fees			245,640.00	245,640.00	245,640.00		
25001001/12040054	Parking Fees			491,280.00	491,280.00	491,280.00		
25001001/12040074	Native Liquor Fees			122,820.00	122,820.00	122,820.00		



25001001/12040098	Domestic Animal Fee			49,128.00	49,128.00	49,128.00		
25001001/12040099	Slaughter Slab Fees			4,456,400.00	4,456,400.00	4,456,400.00		
25001001/12040100	Merriment and Road Closure Levies			49,128.00	49,128.00	49,128.00		
25001001/12040101	Public Convenience Sewage and Refuse disposal Fee			491,280.00	491,280.00	491,280.00		
25001001/12040102	Fee Structure for Masts			368,460.00	368,460.00	368,460.00		
25001001/12040103	Religious Places Establishment Fees			49,128.00	49,128.00	49,128.00		
25001001/12040104	Other Levies and Fees			245,639.00	245,639.00	245,639.00		
Total				8,165,563.00	8,165,563.00	8,165,563.00		
FINES								
25001001 - Department of Admin & Finance								

SALES								
25001001 - Department of Admin & Finance								

25001001/12060018	Sales of Indigene Certificate	131,000.00						
Total		131,000.00						
EARNINGS								
25001001 - Department of Admin & Finance								

25001001/12070012	Earning from Market	1,080,960.00		5,684,600.00	5,684,600.00	5,684,600.00		
25001001/12070013	Earning from Motor Park	1,440,000.00		10,369,200.00	10,369,200.00	10,369,200.00		
25001001/12070014	Shops & Shopping Centers	4,960.00						
25001001/12070015	Cattle Market	319,000.00						
25001001/12070016	Earning from Abattoir/Slaughter House	85,040.00						
Total		2,929,960.00		16,053,800.00	16,053,800.00	16,053,800.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin & Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin & Finance								

25001001/12090001	Rent on Local Govt Land			982,560.00	982,560.00	982,560.00		
Total				982,560.00	982,560.00	982,560.00		
REPAYMENTS								
25001001 - Department of Admin & Finance								

INVESTMENT INCOMES								
25001001 - Department of Admin & Finance								



INTEREST EARNED								
25001001 - Department of Admin & Finance								

MISCELLANEOUS								
25001001 - Department of Admin & Finance								

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin & Finance								

25001001/12150001	With holding Taxes due to FIRS	3,160,259.48						
25001001/12150002	VAT due to FIRS	3,459,382.08	38,573,798.51			38,573,798.51		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	9,247,082.67	21,829,862.27			21,829,862.27		
25001001/12150005	Deposits	15,053,152.38						
25001001/12150006	Loans deduction for Salary Other Deduction for payroll	2,247,000.00						
25001001/12150008	10% Contract Retention Fee	1,406,716.66	1,549,910.94			1,549,910.94		
25001001/12150009	SIGMA Pension Deduction	1,552,241.04	16,348,768.03			16,348,768.03		
25001001/12150012	NULGE Deductions	3,105,695.06	6,337,093.07			6,337,093.07		
25001001/12150014	NANM	53,044.00						
25001001/12150020	Sharp Sharp Loans	2,509,109.44						
25001001/12150021	Personnel Advances Deduction	100,000.00						
25001001/12150025	Monetization Tax Deduction	5,271,494.88						
25001001/12150030	Refund of Unclaimed Salary	2,576,416.69	659,108.19			659,108.19		
25001001/12150032	NUT Deduction	4,303,986.58						
25001001/12150034	NUT Endwell	13,912,000.00						
25001001/12150036	National Housing Fund Deduction		4,333,727.93			4,333,727.93		
25001001/12150040	National Health Insurance Scheme		423,908.38			423,908.38		
Total		67,957,580.96	90,056,177.32			90,056,177.32		

MAKARFI LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
11001001 - OFFICE OF THE CHAIRMAN								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN & FINANCE								

25001001/21010101 Basic Salary		242,869,006.76	262,952,327.02	209,587,337.00	262,980,444.00	28,116.98	259,671,977.00	285,639,176.00
25001001/21020203 Group Life Insurance							2,000,000.00	2,000,000.00
Sub Total - Personnel Cost		242,869,006.76	262,952,327.02	209,587,337.00	262,980,444.00	28,116.98	261,671,977.00	287,639,176.00
25001001/22020101 Local Travel and Transport - Training		116,000.00						
25001001/22020103 International Transport and Travels - Training		3,079,565.23	9,527,537.43	10,000,000.00	10,000,000.00	472,462.57		
25001001/22020106 Duty tour Allowance-Civil Servant		19,715,007.84	28,294,000.00	29,000,016.00	29,000,016.00	706,016.00	18,200,016.00	18,200,016.00
25001001/22020201 Electricity Charges		8,500,000.00						
25001001/22020205 Water Rates							600,000.00	700,000.00
25001001/22020301 Office Stationeries/Computer Consumables		2,400,000.00	1,298,500.00	1,300,800.00	1,300,800.00	2,300.00	1,000,800.00	1,000,800.00
25001001/22020305 Printing of Non Security Documents		7,934,000.00	5,653,500.00	5,900,000.00	5,900,000.00	246,500.00	8,884,236.00	8,884,236.00
25001001/22020306 Printing of Security Documents		920,000.00	1,475,420.00	1,500,000.00	1,500,000.00	24,580.00	22,100,000.00	20,400,000.00
25001001/22020316 Purchase of Veterinary Drugs / Vaccines			1,494,852.50	1,500,000.00	1,500,000.00	5,147.50	2,000,000.00	2,000,000.00
25001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			3,495,000.00	3,500,000.00	3,500,000.00	5,000.00	9,750,000.00	10,562,500.00
25001001/22020403 Maintenance of Office Building Residential Qtrs		3,662,795.51	1,845,042.71	2,000,000.00	2,000,000.00	154,957.29	500,016.00	500,016.00
25001001/22020405 Maintenance of Plants & Generators			901,000.00	1,250,040.00	1,250,040.00	349,040.00	2,000,040.00	2,166,710.00
25001001/22020406 Other maintenance Services			13,226,273.55	13,500,000.00	13,500,000.00	273,726.45		
25001001/22020411 Maintenance of Communication Equipments				450,000.00	450,000.00	450,000.00	240,000.00	240,000.00
25001001/22020501 Local Training		2,132,000.00	7,879,482.63	8,000,000.00	8,000,000.00	120,517.37	7,000,000.00	8,000,000.00
25001001/22020503 Contribution to Training Fund		6,280,381.86	13,785,640.00	14,000,000.00	14,000,000.00	214,360.00		
25001001/22000505 Workshop on NDLEA		293,000.00						
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant			1,008,000.00	1,500,000.00	1,500,000.00	492,000.00	2,250,000.00	2,500,000.00
25001001/22020601 Security Services			17,432,000.00	18,000,000.00	18,000,000.00	568,000.00		
25001001/22020603 Residential Rent			2,707,054.86	2,800,000.00	2,800,000.00	92,945.14	1,800,000.00	1,800,000.00
25001001/22020604 Security Vote (Including Operations)		18,994,361.81	9,890,000.00	10,000,000.00	10,000,000.00	110,000.00	12,000,000.00	12,000,000.00
25001001/22020605 Cleaning & Fumigation Services		6,076,250.00	36,562,670.00	37,500,000.00	37,500,000.00	937,330.00	18,043,825.00	14,192,943.00
25001001/22020606 Physical Security		37,877,625.77	74,877,028.54	70,000,000.00	75,000,000.00	122,971.46	60,000,000.00	60,000,000.00
25001001/22020701 Financial Consulting			2,653,000.00	3,000,000.00	3,000,000.00	347,000.00	500,000.00	500,000.00
25001001/22020703 Legal Services			180,000.00	1,000,000.00	1,000,000.00	820,000.00	1,250,000.00	1,500,000.00
25001001/22020707 Agricultural Consulting			11,792,787.14	12,400,000.00	12,400,000.00	607,212.86	11,400,000.00	13,300,000.00
25001001/22020710 Audit Fees			482,738.50	1,000,000.00	1,000,000.00	517,261.50	1,200,000.00	1,400,000.00
25001001/22020711 Consulting Services and Special Committees		1,150,000.00						
25001001/22020801 Motor Vehicle Fuel Cost				800,000.00	800,000.00	800,000.00	900,000.00	1,000,000.00
25001001/22020901 Bank Charges (Other Than interest)		2,590,032.57	5,464,502.17	2,300,000.00	5,488,942.00	24,439.83	2,900,000.00	3,500,000.00
25001001/22020902 Insurance Premium			5,281,500.00	5,505,590.00	5,505,590.00	224,090.00	19,006,000.00	20,007,000.00



25001001/22021001	Refreshment & Meals			11,711,850.50	12,000,000.00	12,000,000.00	288,149.50	11,000,000.00	12,000,000.00
25001001/22021002	Honorarium & Sitting Allowance	22,311,142.00		7,477,939.02	7,500,000.00	7,500,000.00	22,060.98	13,750,000.00	15,000,000.00
25001001/22021003	Publicity & Advertisements			17,763,445.35	18,000,000.00	18,000,000.00	236,554.65	24,000,000.00	28,000,000.00
25001001/22021007	Welfare Packages			4,494,349.20	4,500,000.00	4,500,000.00	5,650.80	21,200,000.00	23,900,000.00
25001001/22021009	Sporting Activities			5,906,000.00	6,000,000.00	6,000,000.00	94,000.00	7,800,000.00	9,100,000.00
25001001/22021011	Recruitment exercise							37,974,096.00	41,771,506.00
25001001/22021013	Promotion (Service Wide)			901,979.00	1,000,000.00	1,000,000.00	98,021.00	1,000,000.00	1,000,000.00
25001001/22021014	Annual Budget Expenses and Administration	6,527,560.35		5,477,434.79	5,500,000.00	5,500,000.00	22,565.21	3,500,000.00	3,500,000.00
25001001/22021021	Special Days/Celebrations			10,790,000.00	11,008,062.00	11,008,062.00	218,062.00	17,008,062.00	17,508,062.00
25001001/22021023	ALGON/WALGON Activity	173,652.17							
25001001/22021024	Formation and Development of Cooperative			911,000.00	1,000,000.00	1,000,000.00	89,000.00	1,200,000.00	1,400,000.00
25001001/22021027	Immunization Plus Days (IPDs)			14,963,261.45	15,500,000.00	15,500,000.00	536,738.55	13,000,000.00	14,000,000.00
25001001/22021030	Miscellaneous			12,241,000.00	12,441,408.00	12,441,408.00	200,408.00	2,100,000.00	2,200,000.00
25001001/22021034	Benefit to Elected/Appointed Officials	46,150,973.33		10,480,496.40	10,600,000.00	10,600,000.00	119,503.60	25,000,000.00	25,000,000.00
25001001/22021035	Local Government General Election	16,312,576.76		42,008,647.42	42,500,000.00	42,500,000.00	491,352.58	25,000,000.00	25,000,000.00
25001001/22021054	Community Management of Acute Malnutrition			10,418,293.84	10,500,000.00	10,500,000.00	81,706.16	7,500,000.00	7,500,000.00
25001001/22021056	Trade Fair Exhibition and Show			2,310,000.00	2,658,000.00	2,658,000.00	348,000.00		
25001001/22021068	Project Monitoring			968,000.00	1,000,000.00	1,000,000.00	32,000.00	3,000,000.00	3,000,000.00
25001001/22021071	Contribution To Emirate/Traditional Council	11,956,053.47		11,900,000.00	12,000,000.00	12,000,000.00	100,000.00		
25001001/22021076	Retirement Bond Redemption Fund 2010	47,174,759.11		4,958,715.39	5,000,000.00	5,000,000.00	41,284.61		
25001001/22021077	Local Government Reform	443,165.22						5,000,000.00	55,000,000.00
25001001/22021078	Statistics/Data Collection General			500,000.00	1,000,000.00	1,000,000.00	500,000.00	960,000.00	1,120,000.00
Sub Total Overhead Cost		272,770,903.00	433,389,942.39	437,413,916.00	445,602,858.00	12,212,915.61	423,517,091.00	490,353,789.00	
Total Recurrent Expenditure		515,639,909.76	696,342,269.41	647,001,253.00	708,583,302.00	12,241,032.59	685,189,068.00	777,992,965.00	
15001001 - DEPARTMENT OF AGRICULTURE & FORESTRY									

15001001/22020105	Fertilizer Transportation & Handling				700,000.00	700,000.00	700,000.00	840,000.00	980,000.00
15001001/22000312	Purchase Of Seeds				500,000.00	500,000.00	500,000.00	625,000.00	750,000.00
15001001/22020605	Cleaning &Fumigation Services	8,589,178.11							
15001001/22020707	Agricultural Consulting	7,370,615.38							
15001001/22021056	Trade Fair	1,957,565.21							
Sub Total Overhead Cost		17,917,358.70		1,200,000.00	1,200,000.00	1,200,000.00	1,465,000.00	1,730,000.00	
Total Recurrent Expenditure		17,917,358.70		1,200,000.00	1,200,000.00	1,200,000.00	1,465,000.00	1,730,000.00	
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE									

34001001/22020201	Electricity Charges			200,000.00	1,000,000.00	1,000,000.00	800,000.00	1,500,000.00	1,500,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	8,179,126.01							
34001001/22020405	Maintenance of Plants & Generators	1,731,000.00							
34001001/22020406	Other maintenance Services	7,942,921.71							
34001001/22020605	Cleaning & Fumigation Services			5,378,580.08	6,000,000.00	6,000,000.00	621,419.92	8,000,000.00	10,000,000.00
34001001/22020712	Fixed Assets Register Valuation and Tagnation	4,988,608.70							
34001001/22020801	Motor Vehicle Fuel Cost	200,000.00							
Sub Total Overhead Cost		23,041,656.42	5,578,580.08	7,000,000.00	7,000,000.00	1,421,419.92	9,500,000.00	11,500,000.00	
Total Recurrent Expenditure		23,041,656.42	5,578,580.08	7,000,000.00	7,000,000.00	1,421,419.92	9,500,000.00	11,500,000.00	



17001001 - DEPARTMENT EDUCATION AND SOCIAL DEVELOPMENT								

17001001/21010101	Basic Salary	606,461,835.40						
Sub Total - Personnel Cost		606,461,835.40						
17001001/22020314	Provision of Service Materials		3,700,000.00	4,200,000.00	4,200,000.00	500,000.00	6,000,000.00	8,000,000.00
17001001/22020323	Purchase of Home Economic Equipment		400,000.00	750,000.00	750,000.00	350,000.00	1,125,000.00	1,500,000.00
17001001/22020414	Maint. Of dumpsites & Evacuation of carcasses	360,000.00						
17001001/22020504	Mass Literacy & Formal Adult Education		7,148,913.04	7,500,000.00	7,500,000.00	351,086.96	5,600,000.00	6,400,000.00
17001001/22021003	Publicity Advert and Briefing	13,771,091.48						
17001001/22021007	Welfare Packages	21,770,631.26						
17001001/22021009	Sporting Activities	5,996,000.00						
17001001/22021018	Rural Women And Youth Empowerment Prog.		7,875,000.00	8,000,000.00	8,000,000.00	125,000.00		
17001001/22021021	Local Cultural Festival	22,684,223.30						
17001001/22021022	Cultural and Festival of Arts	3,945,804.35						
17001001/22021025	NYSC/IT Student/Adult Education Institution	6,772,400.00	8,948,450.00	9,000,000.00	9,000,000.00	51,550.00	9,400,000.00	9,400,000.00
17001001/22021041	Emergency Relief Materials		915,000.00	1,000,000.00	1,000,000.00	85,000.00	12,000,000.00	12,000,000.00
17001001/22021042	Bursary Award & Edu. Dev.		7,151,802.50	7,500,000.00	7,500,000.00	348,197.50	4,400,000.00	4,800,000.00
17001001/22021066	Repatriation of Destitute		1,158,000.00	1,249,998.00	1,249,998.00	91,998.00	749,998.00	749,998.00
17001001/22021067	LG Contribution to State Poverty Allev.		4,790,000.00	5,000,000.00	5,000,000.00	210,000.00	3,000,000.00	3,000,000.00
Sub Total Overhead Cost		75,300,150.39	42,087,165.54	44,199,998.00	44,199,998.00	2,112,832.46	42,274,998.00	45,849,998.00
Total Recurrent Expenditure		681,761,985.79	42,087,165.54	44,199,998.00	44,199,998.00	2,112,832.46	42,274,998.00	45,849,998.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary		107,453,220.07	107,578,579.00	107,578,579.00	125,358.93	118,336,436.00	130,170,080.00
Sub Total - Personnel Cost			107,453,220.07	107,578,579.00	107,578,579.00	125,358.93	118,336,436.00	130,170,080.00
21001001/22021004	Medical Assistance		2,180,000.00	3,000,000.00	3,000,000.00	820,000.00	2,200,000.00	2,400,000.00
21001001/22021022	Integrated Maternal Neonatal And Child Health (MNCH)	8,718,000.00						
21001001/22021026	HIV/AIDS Control		400,000.00	1,000,000.00	1,000,000.00	600,000.00		
21001001/22021027	IPDS	11,106,485.91						
21001001/22021052	System & Services of PHC		6,411,715.12	6,500,000.00	6,500,000.00	88,284.88	3,500,000.00	4,000,000.00
21001001/22021054	Comm. Direct Inter		2,155,000.00	2,200,000.00	2,200,000.00	45,000.00		
21001001/22021055	Tree Planting Campaign		875,000.00	1,500,000.00	1,500,000.00	625,000.00	1,500,000.00	1,500,000.00
21001001/22021068	Monitoring and Evaluation	2,920,247.82						
21001001/22021074	Support of Health Care Facilities (CHV/FNC/M&E)	6,500,000.00						
21001001/22021080	Infant and Young Child feeding (IYCF)		8,908,623.00	9,000,000.00	9,000,000.00	91,377.00	9,600,000.00	9,600,000.00
Sub Total Overhead Cost		29,244,733.73	20,930,338.12	23,200,000.00	23,200,000.00	2,269,661.88	16,800,000.00	17,500,000.00
Total Recurrent Expenditure		29,244,733.73	128,383,558.19	130,778,579.00	130,778,579.00	2,395,020.81	135,136,436.00	147,670,080.00
51001001 - TRADITIONAL OFFICE								

61001001 - GUBUCHI DEVELOPMENT AREA								

61002001 - NEW DEVELOPMENT AREA								
MANDATORY DEDUCTIONS								

17001001/21010101	Contribution for Primary Education - Basic Salary		364,665,933.00	364,765,933.00	364,765,933.00	100,000.00	687,507,917.00	756,258,709.00
Total			364,665,933.00	364,765,933.00	364,765,933.00	100,000.00	687,507,917.00	756,258,709.00
DEPT. ADMIN & FINANCE								
25001001/22010102	Contribution to Pension Fund	98,775,253.19	40,248,558.82	62,217,312.00	125,850,033.00	85,601,474.18	32,916,666.00	33,333,333.00
25001001/22010105	10% Contributory Pension Funds	73,681,062.69						
Total		172,456,315.88	40,248,558.82	62,217,312.00	125,850,033.00	85,601,474.18	32,916,666.00	33,333,333.00



MAKARFI LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
DOMESTIC GRANTS							

FOREIGN GRANTS							

TRANSFER FROM RECURRENT BUDGET SURPLUS							

25001001/14010101 Transfer from CRF to CDF	465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50		
Total	465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50		
OTHER CAPITAL RECEIPTS							

MISCELLANEOUS							

INTERNAL LOANS AND CREDIT							

EXTERNAL LOANS AND CREDIT							

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							

Grand Total	465,562,264.67	644,890,066.50	818,894,021.00	818,894,021.00	174,003,954.50		

MAKARFI LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	2019 Variance	Proposed 2020	Proposed 2021
15001001 - DEPARTMENT OF AGRIC AND FORESTRY								

15000000/23010127/01000006	Purchase of three (3) Nos Tractors	2,633,000.00						
15000000/23020113/01000021	Supply of 100 Units of irrigation Pumps for Poverty Reduc.		9,900,000.00	10,000,000.00	10,000,000.00	100,000.00		
15000000/23010127/01000022	Repairs of Solar Borehole at Aba Mallam			1,000,000.00	1,000,000.00	1,000,000.00		
15000000/23050101/01000028	Food and Nutrition Programme		2,802,000.00	4,000,000.00	4,000,000.00	1,198,000.00	20,000,000.00	20,000,000.00
15000000/23020113/01000029	Construction oftomatoes Market Between G/Tasha and G/Gari Gi		6,000,000.00	9,900,000.00	9,900,000.00	3,900,000.00		
15000000/23010127/01000030	Purchase of 16 no. of Boxer Bajaj (Wash 8 Agric 5 Rev. 3 &		4,500,000.00	5,903,888.00	5,903,888.00	1,403,888.00		
15000000/23020105/10000003	Sinking of BoreHole at ang.Maiturare malami Jaki Salmanu Sar		1,960,000.00	6,000,000.00	6,000,000.00	4,040,000.00		
Total		2,633,000.00	25,162,000.00	36,803,888.00	36,803,888.00	11,641,888.00	20,000,000.00	20,000,000.00
25001001 - DEPARTMENT OF ADMIN & FINANCE								

25001001/23020101/06000005	Const. of Police outpost at Meyere		39,507,280.21		40,000,000.00	492,719.79		
25001001/23030103/06000007	Rehabilitation/Repair of Shagari Low cost Makarfi T/Wada.	9,747,140.27						
25001001/23030103/06000008	Renovation of Makarfi District Head House		4,645,800.00	4,994,416.00	4,994,416.00	348,616.00		
25001001/23020127/11000002	Contribution for maintenance of ICT JAMB centre Makarfi T/Wa	2,500,000.00						
25001001/23010113/11000003	Installation of Intercom at LG Secretariat						1,410,000.00	
25001001/23010129/11000004	Purchase of Information Equipments						11,900,000.00	11,900,000.00
25001001/23020127/11000005	Provision of website development						14,400,000.00	14,400,000.00
25001001/23010127/11000006	Purchase of 16 no. of Boxer Bajaj (Wash 8 Agric 5 Rev. 3						20,000,000.00	20,000,000.00
25001001/23010129/11000007	Purchase of Community Development Materials for Makarfi 10						35,000,000.00	35,000,000.00
25001001/23010113/11000008	Installation of Intercom at LG Secretariat			1,134,000.00	1,134,000.00	1,134,000.00		
25001001/23010113/11000009	Provision of website development		3,598,750.00	4,700,000.00	4,700,000.00	1,101,250.00		
25001001/23030124/12000001	Rehabilitation of Makarfi main market T/Wada.						5,000,000.00	5,000,000.00
25001001/23020124/12000003	Construction of 8No. Open Shops at T/yari.	6,997,509.48						
25001001/23010105/13000006	Purch. Of Peugeot 508 Vehicle for Chairman		3,590,000.00		4,500,000.00	910,000.00		
25001001/23030121/13000011	Rehabilitation /conversion of workshops garage to offices LG	5,649,042.61						
25001001/23030121/13000012	Rehabilitation of Civil Defence office LGEA	2,715,183.55						
25001001/23010112/13000013	Furnishing of offices LGA	32,290,592.76					5,000,000.00	5,000,000.00
25001001/23010129/13000015	Rehabilitation of Entrances with Burglaries at LG Sect.	972,195.00						
25001001/23050107/13000016	Settlement of capital liabilities	32,398,091.68					15,000,000.00	15,000,000.00
25001001/23020101/13000017	Construction of legislative chamber with Offices at LGS Secr		22,618,181.81		24,500,000.00	1,881,818.19		
25001001/23010129/13000018	Construction and provision of Infrastructure (Refunds to Sta	1,000,000.00	61,998,268.71		63,633,261.00	1,634,992.29		
25010101/23010112/13000019	Furnishing of Legislative offices at LG Secretariat			15,000,000.00	15,000,000.00	15,000,000.00	4,500,000.00	4,500,000.00
25010101/23010132/13000020	Provision of Facilities for Security Agencies		19,000,000.00	20,000,000.00	20,000,000.00	1,000,000.00	16,250,000.00	16,250,000.00
25010101/23010105/13000021	Purchase of Peugeot for District Head			2,000,000.00	2,000,000.00	2,000,000.00		
25001001/23010123/13000022	Purchase of Fire Fighting Equipment at Makarfi						12,000,000.00	12,000,000.00
25001001/23010123/13000023	Purchase of Fire Fighting Truck						25,000,000.00	25,000,000.00
25001001/23020101/13000024	Front office Block development phase I (LGA Secretariat)			39,000,000.00	39,000,000.00	39,000,000.00		
25001001/23010129/13000025	Purchase of Community Development Materials for Makarfi 10		15,500,000.00	21,500,000.00	21,500,000.00	6,000,000.00		



25001001/23030124/13000026	Rehabilitation of Makarfi Main Market T/Wada.		55,787,691.00	65,053,628.00	65,053,628.00	9,265,937.00		
25001001/23030124/13000027	Renovation of 14 no. of Stalls at Tashan Yari Danguzuri ward			2,200,000.00	2,200,000.00	2,200,000.00		
25001001/23050101/13000028	Settlement of Capital Liabilities		13,895,000.00	14,005,200.00	14,005,200.00	110,200.00		
25001001/23020124/13000029	Construction of Market Stalls at Gubuchi Market			8,802,312.00	8,802,312.00	8,802,312.00		
Total		94,269,755.35	240,140,971.73	198,389,556.00	331,022,817.00	90,881,845.27	165,460,000.00	164,050,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								

34001001/23030121/06000017	Rep.& furnishing of Offices at the Secretariat		11,604,777.22	16,000,000.00	16,000,000.00	4,395,222.78		
34001001/23020114/06000018	Laterite filling at Makarfi main Market			2,000,000.00	2,000,000.00	2,000,000.00		
34001001/23030124/06000020	Rehabilitation of Slaughter Slab at Makarfi T/Wada.	5,871,310.23						
34001001/23020105/09000001	Construction of Drainages/ Gully Erosion From Ganuwa to Baki		31,825,000.00	33,777,121.00	33,777,121.00	1,952,121.00		
34001001/23020105/09000002	Provision of Drainage From Ang. Sako to Makwalla Bakin Kasuw			7,240,805.00	7,240,805.00	7,240,805.00		
34001001/23020105/09000003	Provision of Drainage Kasuwan Mata Makarfi		12,368,400.00	15,400,000.00	15,400,000.00	3,031,600.00		
34001001/23020105/10000002	Constr. Of B/hole at a) Babban Gida 1no b) Sagari Qtrs etc		13,083,109.77	25,000,000.00	25,000,000.00	11,916,890.23		
34001001/23020105/10000003	Constr. Of B/hole at a) T/wada Gubuchi Ang. Mai Turawa etc	4,240,000.00					8,000,000.00	8,000,000.00
34001001/23020105/10000038	Construction of new borehole within Baptist church premises	1,558,714.04						
34001001/23020105/10000039	Construction of new borehole at Ang. Liman N/Doya	1,220,000.00						
34001001/23020105/20000040	Construction of Borehole at Ang. Rinau Mayere	777,428.09						
34001001/23030104/10000041	Repairs of Solar Borehole at Marke Tasha By Juma'A Mosque Ba						3,600,000.00	3,600,000.00
34001001/23030104/10000042	Repairs of Solar Borehole at Aba Malam By Masallachin Juma'A						4,500,000.00	4,500,000.00
34001001/23020105/10000043	Construction of 2No of Box Culvert 1 Entrance of Dadinkowa V			1,589,139.00	1,589,139.00	1,589,139.00		
34001001/23020105/10000044	Construction of 2No of Box Culverts 1 Ang. Korau. 2 Ta			1,692,984.00	1,692,984.00	1,692,984.00		
34001001/23020105/10000045	Repairs of Solar Borehole at Marke Tasha By Juma'A Mosque Ba			998,419.00	998,419.00	998,419.00		
34001001/23020127/11000002	Construction of ICT Centre at Gubuchi	15,997,529.45						
34001001/23030124/12000001	Rehabilitation /Laterite filling of T/Yari Motor Park						7,000,000.00	7,000,000.00
34001001/23020118/13000001	Comple of Land compens. Pmt for the Land acquire at Mkrf etc		12,611,612.17	15,000,000.00	15,000,000.00	2,388,387.83		
34001001/23020103/13000003	Security lightening system at Makarfi			500,000.00	500,000.00	500,000.00		
34001001/23010105/13000005	Purchase of 2no Hilux Vehicle for LGEAS	1,950,000.00						
34001001/23010106/13000007	Purchase of Pick-up motor Vehicle Van 2no		15,000,000.00		15,000,000.00			
34001001/23010101/13000009	Land Compensation For 1 000 Units Housing Est	18,088,000.00						
34001001/23010123/13000011	Purchase of Fire Extinguishers to Fixe at LG Secretariate.	4,662,712.00						
34001001/23010104/12000012	Purchase of 6 no. motor cycle (BAJA)	1,842,750.00						
34001001/23020126/13000013	Fencing of Grave Yard at Kandahar .T/Wada Ward Makarfi	3,202,920.84						
34001001/23010105/13000015	Purchase of Peugeot 508 for chairman	4,700,000.00						
34001001/23010105/13000016	Purchase of Toyota corolla S model for v/c	6,877,500.00						
34001001/23010105/13000017	Purchase of Toyota corolla for HOD	5,502,000.00						
34001001/23010101/13000020	Purchase / Acquisition Of Land						2,651,627.00	2,651,627.00
34001001/23020103/14000010	Construction of Electrification Pjcts @ Gimi N/Doya Durum etc	1,604,992.85						
34001001/23020103/14000014	Electrification of T/Mudi S/Gazara & S/gida	24,930,627.07						
34001001/23020114/14000033	Prov. of Electri. to Danwaya Danbasa ang. Sona & Ang. Yaro	1,771,588.12	1,700,000.00	2,500,000.00	2,500,000.00	800,000.00		
34001001/23020103/14000034	Instal. of 5No of T/formrs at Mkrfi Fadama vila Gazara etc.	2,861,625.35					4,500,000.00	4,500,000.00
34001001/23030102/14000035	Energizing Replac. of Vandal.& Comm. of Electr. at Ang. Kwallo						15,000,000.00	15,000,000.00
34001001/23010119/14000036	Purch. & Installa. of Transformer at Sabon Gari Danguziri	4,800,000.00						
34001001/23010119/14000037	Supply & Instal. of 300/33 Kva T/former at Shagari Low-Cost						6,000,000.00	6,000,000.00
34001001/23020125/14000038	Provision and installation 60 KVA Maikano Gen. set at LGA		4,916,025.00	9,000,000.00	9,000,000.00	4,083,975.00		
34001001/23020125/14000040	Construction of Electricity at Ang. Hudu Makarfi Ward	40,122,119.21						



34001001/23020125/14000041	Energizing of Electricity at Ang.Kwalo		1,365,887.20						
34001001/23020125/14000043	Extension of Electrification at Rahama Kadin Gimi Ward		3,860,115.70						
34001001/23020103/14000044	Completion of Electrification works from Dandamisa Abamalan		19,000,000.00	22,197,336.95		24,500,000.00	2,302,663.05		
34001001/23010119/14000045	Provision for Solar Home system			11,259,790.12	12,750,000.00	12,750,000.00	1,490,209.88		
34001001/23010119/14000046	Purchase & Installation of Solar Inverter at LG Secretariat				6,000,000.00	6,000,000.00	6,000,000.00		
34001001/23020103/14000047	Provision of Electricity From Ang. Bariki to Shagari Quarter			4,773,800.00	5,000,000.00	5,000,000.00	226,200.00	10,000,000.00	
34001001/23010109/14000048	Provision of Electricity From Dan Ayamaka to Aliyu Yahuza			17,987,000.00	18,000,000.00	18,000,000.00	13,000.00		
34001001/23010119/14000049	Purchase of Lighting Equipment							9,350,000.00	9,350,000.00
34001001/23020103/14000050	Provision of Electricity From Mai Gadi to Gidan Bazai to An							12,000,000.00	12,000,000.00
34001001/23020103/14000051	Provision of Electricity From Sabon Garin Mayere to Ang.Karo							27,550,000.00	27,550,000.00
34001001/23020103/14000052	Toll gate Electrification							1,500,000.00	1,500,000.00
34001001/23020103/14000053	Installation of Solar Street Light at Local Government Secre			22,897,515.51	24,000,000.00	24,000,000.00	1,102,484.49		
34001001/23020103/14000054	Provision of Electricity From Mai Gadi to Gidan Bazai to An			15,900,000.00	16,482,688.00	16,482,688.00	582,688.00		
34001001/23020103/14000055	Provision of Electricity From Sabon Garin Mayere to Ang.Karo			25,850,212.64	45,000,000.00	45,000,000.00	19,149,787.36		
34001001/23020103/14000056	Toll gate Electrification			12,731,520.50	16,425,900.00	16,425,900.00	3,694,379.50		
34001001/23020114/17000013	Comple. Towards Constr. Of Drainages at T/yari A/gyeri etc			10,350,000.00	13,000,000.00	13,000,000.00	2,650,000.00		
34001001/23020114/17000015	Constr. Of Drainage at A/Mahauta Mayere & Durum		16,550,978.90		8,000,000.00	8,000,000.00	8,000,000.00	9,083,633.00	
34001001/23020114/17000018	Construction Of Mini- Bridge Linking Ang. Geri to Ang. Hudu		10,574,696.62						
34001001/23020114/17000025	Const. of 2NO of Culvert at Barbashi Ang. Malam Hari.		3,417,603.03						
34001001/23020114/17000038	Const. of mini Bridge linking Gidan kaya to Ang. Lili.		12,530,649.32						
34001001/23020114/17000054	Construction of Drainage at Gimi gari to Gimi tasha at Gimi		3,463,374.49						
34001001/23020114/17000055	Construction of Culvert and Drainage at Kandahar Grave yard		1,292,881.76						
34001001/23020114/17000056	Construction of Single cell culvert at T/yari behind Distric		185,278.51						
34001001/23020114/17000057	Construction of 2 No of Culvert at Babashi		915,235.24	387,500.00	15,000,000.00	15,000,000.00	14,612,500.00		
34001001/23020114/17000058	Construction of Bridge From Charwa to Gidan Chakare .				10,000,000.00	10,000,000.00	10,000,000.00		
34001001/23020114/17000059	Construction of Bridge Kauga Bridge				15,000,000.00	15,000,000.00	15,000,000.00		
34001001/23020114/17000060	Construction of Feeder Road From Ang. Fulani Mayere to Ba'Aw				15,000,000.00	15,000,000.00	15,000,000.00	30,000,000.00	30,000,000.00
34001001/23020114/17000061	Construction of Feeder Road From Dankwaire to Kana Kargo.			280,000.00	5,000,000.00	5,000,000.00	4,720,000.00	11,263,250.00	11,263,250.00
34001001/23020114/17000062	Construction of Mini Box Culvert Linking Gidan Duhu to Danda				10,000,000.00	10,000,000.00	10,000,000.00	25,000,000.00	25,000,000.00
34001001/23020114/17000063	Construction of Mini Bridge. Linking Ang. Fulani and Hawan				10,000,000.00	10,000,000.00	10,000,000.00		
34001001/23020114/17000064	Construction of Mini Bridgelinking Sabon Garin Daji and Alh.				10,000,000.00	10,000,000.00	10,000,000.00	7,000,000.00	7,000,000.00
34001001/23020114/17000065	Construction of Box Culvert Linking Gangara Road to Kuzuntaw							7,500,000.00	7,500,000.00
34001001/23020114/17000066	Provision of Drainage From Ang. Sako to Makwalla Bakin Kasuw							7,000,000.00	
34001001/23020114/17000067	Construction of Bridge From Charwa to Gidan Chakare .							6,750,000.00	6,750,000.00
34001001/23020114/17000068	Provision of Drainage Kasuwan Mata Makarfi								7,700,000.00
34001001/23020114/17000069	Construction of Drainages/ Gully Erosion From Ganuwa to Baki							20,000,000.00	20,000,000.00
34001001/23020114/17000070	Construction of Mini Bridge Linking Ang. Fulani and Hawan							7,000,000.00	7,000,000.00
34001001/23020114/17000071	Construction of Mini Bridge linking Sabon Garin Daji and Alh							4,500,000.00	4,500,000.00
34001001/23020114/17000072	Construction of Mini Bridge Linking Rigan Alh. Isah and Riga				9,114,487.00	9,114,487.00	9,114,487.00		
Total			225,738,518.02	247,723,599.88	394,471,543.00	433,971,543.00	186,247,943.12	246,748,510.00	228,364,877.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT									

17001001/23020107/03000002	Construction & Equipping of Skill Acquisition Programme							28,000,000.00	28,000,000.00
17001001/23010112/05000002	Purch. Of Furn. For distrib to the above constructed pri. Sc		20,316,273.77	21,464,834.94		21,546,143.00	81,308.06		
17001001/23020107/05000003	Constr. Of 1blk of 2 C/rooms at a) D/Kowa b) Dan damisa etc		4,416,224.17						
17001001/23030106/05000097	Renovation Of Hauwa Maimashi Primary School		2,976,762.44						



17001001/23010124/05000102	Purchase of Teaching Aid	19,927,630.43	19,894,007.80	20,000,000.00	20,000,000.00	105,992.20	10,000,000.00	10,000,000.00
17001001/23030106/05000103	Gen. Renov.Of 1 Blk of 2Classrms With Off at L.G.E.A Ruma	1,220,312.56						
17001001/23030106/05000108	Renov. of 1 Blk of 2 Classrooms at LGEA Gimi Gari.	1,218,500.20						
17001001/23030106/05000111	Renov. of L.G.E.A Prm Sch .Gwanki	4,583,675.01						
17001001/23020107/05000120	Construction of 1 Block of 2 Classrooms Office and Toilet a	3,283,006.52						
17001001/23030106/05000121	Renovation of education department	381,116.45						
17001001/23020107/05000122	Construction of one Block of two class room with office and	7,850,349.92						
17001001/23030106/05000123	Renovation of one block of two class room with toilet/office	2,499,476.71						
17001001/23020107/05000124	Construction of 2 BLKS. Of 2 Class room with office and Toil	2,438,073.34						
17001001/23020107/05000125	Construction of 1 Block of 2 Classrooms Office and Toilet	7,950,000.00						
17001001/23020107/05000126	Renovation of 1 BLK. Of 2 Class room with Office and Toilets	204,274.88						
17001001/23020107/05000127	Construction of one Block of two class room with office and	2,572,084.35						
17001001/23020107/05000128	Construction of 1 BLK of 2 classrooms office& toilet at LG		461,000.00	9,000,000.00	9,000,000.00	8,539,000.00	8,500,000.00	8,500,000.00
17001001/23030121/05000129	Rehabilitation and Fencing of Mass Literacy Classes with 2 O		10,000,000.00	10,000,000.00	10,000,000.00		23,250,000.00	23,250,000.00
17001001/23030106/05000130	Renovation of 4 no .Primary school at Gazara ward Model Prm.S						50,000,000.00	50,000,000.00
17001001/23030106/05000131	Renovation of 4 Primary 1LGEA Ang. Kura Tfida Dorayi & Ang						21,000,000.00	21,000,000.00
17001001/23030106/05000132	Renovation of LGEA Primary Sch. Feleke						10,900,000.00	10,900,000.00
17001001/23020107/05000133	Fencing of Primary Schools		25,300,000.00	31,000,000.00	31,000,000.00	5,700,000.00		
17001001/23030106/05000134	Renovation of 2 Classroom With toilet Nomadic Primary School		2,688,199.29	3,559,559.00	3,559,559.00	871,359.71		
17001001/23030106/05000135	Renovation of 4 no. Primary school at Gazara ward Model Prm.S		6,955,000.00	12,040,811.00	12,040,811.00	5,085,811.00		
17001001/23030106/05000136	Renovation of 4 Primary 1LGEA Ang. Kura Tfida Dorayi & Ang		18,887,921.05	21,154,500.00	21,154,500.00	2,266,578.95		
17001001/23030106/05000137	Renovation of LGEA Primary Sch. Feleke			3,840,300.00	3,840,300.00	3,840,300.00		
17001001/23030106/05000138	Renovation of UBE primary Schoool Danju.		2,435,744.97	4,719,674.00	4,719,674.00	2,283,929.03		
17001001/23020107/05000139	Provision for Vocational and Skills Development			2,000,000.00	2,000,000.00	2,000,000.00		
17001001/23020126/06000003	Fencing of Cemetery	9,968,993.95						
17001001/23010123/10000001	SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00		
17001001/23010113/11000003	Purchase of Information Gadgets		3,550,000.00	5,000,000.00	5,000,000.00	1,450,000.00		
17001001/23050101/13000002	Assistance to Community Development Projects	12,432,515.90						
17001001/23010123/13000013	Purch of Fire Service Equipment			5,000,000.00	5,000,000.00	5,000,000.00		
17001001/23010123/13000014	Purchase of Fire Fighting Truck			15,000,000.00	15,000,000.00	15,000,000.00		
Total		104,239,270.60	111,636,708.05	145,314,844.00	166,860,987.00	55,224,278.95	151,650,000.00	151,650,000.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/23010122/04000013	Comple. Towards the Constr. Of Fence at K/Fada Clinic Mkrf	2,559,276.78						
21001001/23020106/04000066	Completion Toward Renovation & Const. Of Fence @ Makarfi PHC	500,000.00						
21001001/23020106/04000069	Conversion of old Gwanki Clinic to Police station	1,221,730.02						
21001001/23010122/04000070	Purchase of medical equipment	10,800,000.00	920,400.29	4,000,000.00	4,000,000.00	3,079,599.71	12,000,000.00	12,000,000.00
21001001/23020106/04000071	Construction of Shades at Gimi D/Guzuri Gubuchi N/Doya and	13,642,213.90						
21001001/23020106/04000072	Contribution to PHC Services	9,958,500.00	8,477,017.95	10,000,000.00	10,000,000.00	1,522,982.05	30,000,000.00	30,000,000.00
21001001/23020106/04000073	Construction of fence at Tudun wada Kasuwan Mata PHC			5,000,000.00	5,000,000.00	5,000,000.00	60,000,000.00	60,000,000.00
21001001/23020106/04000074	Construction of fence at Dan Guziri PHC		951,571.05	1,000,000.00	1,000,000.00	48,428.95	25,000,000.00	25,000,000.00
21001001/23020106/04000075	Construction of fence at Gazara PHC		782,498.00	1,000,000.00	1,000,000.00	217,502.00	20,000,000.00	20,000,000.00
21001001/23020106/04000076	Construction of fence at Mayere PHC		759,767.40	1,000,000.00	1,000,000.00	240,232.60	30,000,000.00	30,000,000.00
21001001/23020106/04000077	Construction of fence at Dan Damisa PHC						10,000,000.00	10,000,000.00
21001001/23020106/04000078	Construction of fence at Gwanki PHC						5,000,000.00	5,000,000.00
21001001/23020106/04000079	Construction of fence at Nasarawan Doya PHC						7,000,000.00	7,000,000.00
21001001/23020106/04000080	Construction of Fence at Makarfi PHC						7,000,000.00	7,000,000.00

21001001/23030105/04000081	Rehabilitation of Maternity Clinic 1. Dorayi Primary Health							15,000,000.00	15,000,000.00
21001001/23020106/04000082	Fencing of Primary Schools							20,000,000.00	20,000,000.00
21001001/23030105/04000083	Rehabilitation/ Repairs of PHC at Gimi Tasha Gimi ward and M			3,289,244.65	5,050,000.00	5,050,000.00	1,760,755.35		
21001001/23020106/04000084	Construction of Fence at Dan Damisa PHC				2,343,500.00	2,343,500.00	2,343,500.00		
21001001/23020106/04000085	Construction of Fence at Gwanki PHC			2,800,000.00	4,500,000.00	4,500,000.00	1,700,000.00		
21001001/23020106/04000086	Construction of Fence at Makarfi PHC				4,500,000.00	4,500,000.00	4,500,000.00		
21001001/23020106/04000087	Construction of Fence at Nasarawan Doya PHC				600,000.00	600,000.00	600,000.00		
21001001/23020106/04000088	Rehabilitation of Maternity Clinic 1. Dorayi Primary Heal			1,956,287.50	6,924,797.00	6,924,797.00	4,968,509.50		
21001001/23010112/09000003	Purchase of Isuzu Refuse Collection Truck			290,000.00	10,250,000.00	10,250,000.00	9,960,000.00	9,750,000.00	9,750,000.00
Total			38,681,720.70	20,226,786.84	56,168,297.00	56,168,297.00	35,941,510.16	250,750,000.00	250,750,000.00



MAKARFI LOCAL GOVERNMENT
TRIAL BALANCE 2019



CLASSIFICATION CODES	Account	DESCRIPTIONS	DR	CR
25001001/11000000	600000/00000	STATUTORY ALLOCATION - DEPARTMENT OF ADMIN AND FINANCE		1,812,615,958.27
25001001/12150000	700000/00000	BTL ITEMS -DEPARTMENT OF FINANCE AND SUPPLY		90,056,177.32
25001001/21000000	800015/00000	PERSONNEL COST - DEPARTMENT OF ADMIN. & FINANCE	262,952,327.02	
21001001/21000000	800050/00000	PERSONNEL COST- DEPARTMENT OF HEALTH CARE	107,453,220.07	
17001001/21000000	800900/00000	PROVISION FOR FUNDING PRIMARY EDUCATIO N	364,665,933.00	
25001001/22010100	810015/00000	SOCIAL BENEFITS- PERSONNEL MGT PROVISION FOR FUNDING PENSION	40,248,558.82	
25001001/22000000	820015/00000	OVERHEAD COST - DEPARTMENT OF ADMIN. & FINANCE	433,389,942.39	
34001001/22000000	820030/00000	OVERHEAD COST - DEPARTMENT OF WORKS AND INFRASTRUCTURE	5,578,580.08	
17001001/22000000	820045/00000	OVERHEAD COST - DEPARTMENT OF EDUCATION SOCIAL DEVELOPMENT	42,087,165.54	
21001001/22000000	820050/00000	OVERHEAD COST- DEPARTMENT OF HEALTH CARE	20,930,338.12	
25001001/22000000	830000/00000	CONSOLIDATED REVENUE FUND CHARGES - PUBLIC DEBT CHARGES	2,050,789.66	
25001001/22000000	850000/00000	ADVANCES - DEPARTMENT OF FINANCE	1,224,000.00	
25001001/22070000	860000/00000	TRANSFER TO OTHER FUNDS	644,890,066.50	
25001001/22080000	870000/00000	BTL _ PAYMENTS	90,056,177.32	
		Nett Deficit		112,854,962.93
0			2,015,527,098.52	2,015,527,098.52
		Nett Deficit	112,854,962.93	
25001001/46010101	001000/00000	CONSOLIDATED REVENUE FUND		124,012,202.13
25001001/46010101	001030/00000	Other Fund		13,000,000.00
20001001/14000000	110000/00000	CAPITAL RECEIPTS - TRANSFER FROM CONSOLIDATED REVENUE FUND		644,890,066.50
25001001/23000000/00000000	200015/00000	CAPEX - DEPARTMENT OF ADMIN & FINANCE	240,140,971.73	
15000000/23000000/00000000	200020/00000	CAPEX - ECONOMIC - DEPARTMENT OF AGRIC. & FORESTRY	25,162,000.00	
34001001/23020105/00000000	200030/00000	CAPEX - ECONOMIC - DEPARTMENT OF WORKS & INFRASTRUCTURE	247,723,599.88	
17001001/23020107/00000000	200045/00000	CAPEX - SOCIAL - DEPARTMENT OF EDUCATION & SOCIAL DEVELOPMENT	111,636,708.05	
21001001/23020106/00000000	200050/00000	CAPEX - SOCIAL - DEPARTMENT OF HEALTH CARE	20,226,786.84	
25001001/31000000	500000/00000	CASH BOOK CONTROL ACCOUNTS	11,157,239.20	
21001001/31090100	520000/00000	INVESTMENT CONTROL ACCOUNTS	13,000,000.00	
25001001/31060100	530000/00000	ADVANCES CONTROL ACCOUNTS	1,224,000.00	
20001001/33010100	560000/00000	LIABILITY OVER ASSETS		1,224,000.00
0			783,126,268.63	783,126,268.63



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

**SABON GARI
LOCAL GOVERNMENT**

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE **KADUNA STATE HOUSE OF ASSEMBLY**



PROFILE OF ELECTED OFFICIALS

Hon. Engr. Mohammed I. Usman	Executive Chairman
Hon. Khamis Moh'd Zakariya	Elected Councilor (Speaker)
Hon. Iliyasu Mustapha	Elected Councilor (Majority Leader)
Hon. Umar Hussaini	Elected Councilor
Hon. Buhari Dalhatu Musa	Elected Councilor
Hon. Yakubu Ibrahiim	Elected Councilor
Hon. Abdullahi Moh'd Bello	Elected Councilor
Hon. Ibrahim Muhammed	Elected Councilor
Hon. Sani Musa	Elected Councilor
Hon. Aliyu Shu'aibu	Elected Councilor
Hon. Aminu Yusuf	Elected Councilor
Hon. Umaru Jumare Sambo	Elected Councilor
Sani Ibrahim Aliyu	Local Government Secretary

MANAGEMENT STAFF

Yusuf Hamidu	Director of Admin. & Finance Department
Mohammed Hassan	Local Government Treasurer
Linus Akut	Director of Agric & Forestry
Abubakar S. Ramalan	Director of Edu. & Social Development
Iliya Su Sani	Director of Works & Infrastructure
Ibrahim Ado	Director of Primary Health Care



Engr. Mohammed I. Usman
Executive Chairman



Hon. Sani Ibrahim Aliyu
Secretary



Yusuf Hamidu
Dir. Admin and Finance



Alh. Mohammed Hassan
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Sabon Gari Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Sabon Gari 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 Sabon Gari Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Sabon Gari Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Government in accordance with the provisions of the Local Government Administration Law 2003 of Kaduna State. Based on the opinion of the Auditor General for Local Government, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Sabon Gari Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

A green ink signature of Hon. Engr. Mohammed I. Usman.

Hon. Engr. Mohammed I. Usman
Chairman

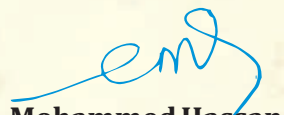
RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Sabon Gari Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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


Mohammed Hassan
DDFS

RECORD KEEPING:

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provisions of the financial memoranda, public finance (control and management) Act 1958 as amended, Local Government Administration Law 2018, of Kaduna State and other relevant legislations.



CASH FLOW STATEMENTS

RECEIPTS:

Total receipts during the year amounted to two billion, five hundred and forty-three million, six hundred and twenty-two thousand, three hundred and ninety-two naira, ninety-five kobo (N2,543,622,392.95) only. This is made up of the following:

Statutory Allocation	-	N1,859,002,874.16	73.09%
Value Added Tax	-	N527,080,101.77	20.72%
Independent Revenue	-	N1,500,000.00	0.06%
Below the line receipts	-	<u>N156,039,417.02</u>	6.14%
Total	=	<u>N2,543,622,392.95</u>	100%

From the above presentation, statutory allocation and value added tax both from the federation account constitute 93.81% of total receipts, while internally generated revenue constituted only 0.06% of total receipts. The independent revenue realized is a scandal or how can one explain a revenue budget of N200,707,859.00 and only N1,500,000.00 being realized? The revenue consultant and management should give acceptable reasons for this abysmal performance.

PAYMENTS

Total payments during the year amounted to two billion, six hundred and twenty million, nine hundred and sixty-nine thousand, two hundred and twenty-two naira, seventy-seven kobo (N2,620,969,222.77) only. This is broken down as follows:

Recurrent Expenditure	-	N1,972,006,596.12	75.24%
Capital Expenditure	-	<u>N648,962,626.65</u>	24.76%
Total	=	<u>N2,620,969,222.77</u>	100%

From the above presentation, recurrent expenditure took 75.24% of the total resources applied while capital expenditure took 24.76%. This is fair, but more resources could be applied to infrastructural development for the betterment of the rural populace.

MISSING PAYMENT VOUCHERS

Four (4) payment vouchers to the tune of two hundred and forty thousand naira (N240,000.00) were not presented for audit inspection. The Deputy Director Finance should make these vouchers available for my inspection, otherwise the signatories to the accounts should be surcharged the whole amount for spending public funds without supporting documents.



OUTSTANDING PAYMENT VOUCHERS

S/N	PAYEE	PARTICULARS	PV	AMOUNT
1	Abubakar Ramalan	Baseda/LGEA FRCN	101	20,000.00
2	S/G Police	Escort for transformer removal	102	100,000.00
3	Kasimu Lawal	National Flag	105	30,000.00
4	Sundry Persons	Districts scribes & Co	107	90,000.00
		Total		N240,000.00

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS:

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

Zenith Main Account No. 1014378622	N11,085.71
Zenith Project Account No. 1015576999	N37,048.70
UBA Project Account No. 1022350061	N1,013,740.00
UBA Main Account No. 102XXXXX72	N8,676,243.70
Total	<u>N9,728,122.11</u>

These balances have been certified by me.

INVESTMENTS

The total book value of the Local Government's investments stood at N11,555,000.00 unfortunately however, virtually all the investments are in moribund companies. I advised that management should write off the value of the dead company's shares from their books so as to reflect fair state affairs. In the alternative, management should look out for more viable investment options that will guarantee some returns.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits have been remitted appropriately to the third parties.

SABON GARI LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY
AS AT 31ST DECEMBER 2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance	1,332,579.78	87,074,951.93	154,228,229.00	575,008,684.00	487,933,732.07		
RECEIPTS:							
Statutory Allocation	2,554,137,622.36	2,386,082,975.93	2,425,634,784.00	2,425,634,784.00	39,551,808.07		
Internally Generated Revenue	269,000.00	1,500,000.00	200,707,859.00	200,707,859.00	199,207,859.00		
Transfer from CRF	458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
BTL Receipts	85,048,206.62	156,039,417.02			156,039,417.02		
Total Current Year Receipts	3,097,882,489.74	3,192,585,019.60	3,481,430,940.00	3,481,430,940.00	288,845,920.40	906,435,112.00	906,592,612.00
Total Funds Available	3,099,215,069.52	3,279,659,971.53	3,635,659,169.00	4,056,439,624.00	776,779,652.47	906,435,112.00	906,592,612.00
Recurrent Expenditure: Economic Classification							
Employees Compensation	987,992,192.39	1,188,639,295.09	1,191,382,459.00	1,256,512,403.00	67,873,107.91	1,327,707,951.00	1,394,093,348.00
Social Benefits	403,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10	24,525,529.00	24,525,529.00
Overhead Costs	508,218,644.05	531,974,280.11	536,933,642.00	576,544,989.00	44,570,708.89	624,950,976.00	411,031,038.00
CRFC - Settlement of Liabilities	110,578,989.00	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00		
BTL Payments	85,048,206.62	156,039,417.02			156,039,417.02		
Transfer to Capital Development Fund	458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Total Recurrent Expenditure	2,553,712,456.83	2,620,969,222.77	2,626,342,643.00	2,815,047,940.00	194,078,717.23	2,883,619,568.00	2,736,242,527.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	7,880,000.00	6,030,000.00	14,490,000.00	14,490,000.00	8,460,000.00	8,990,000.00	8,990,000.00
04 Improvement to Human Health	3,000,000.00	41,207,960.07	73,500,000.00	73,500,000.00	32,292,039.93	25,000,000.00	25,000,000.00
05 Enhancing Skills and Knowledge	13,700,711.61	77,745,138.80	115,486,643.00	127,282,223.00	49,537,084.20	41,000,000.00	41,000,000.00
06 - Housing and Urban Development	34,706,512.52	30,000,000.00	47,180,124.00	47,180,124.00	17,180,124.00		
09 Environmental Improvement	94,375,543.07	53,056,253.00	63,623,454.00	63,623,454.00	10,567,201.00	92,035,200.00	92,035,200.00
10 Water Resources and Rural Development	12,000,000.00	16,432,000.00	26,500,000.00	26,500,000.00	10,068,000.00	23,650,000.00	23,807,500.00
11 Information Communication & Technology		1,250,000.00	11,500,000.00	11,500,000.00	10,250,000.00		
13 Reform of Government and Governance	45,442,500.00	112,315,137.35	197,719,727.00	242,072,386.00	129,757,248.65	29,000,000.00	29,000,000.00
14 Power	132,843,673.11	114,197,269.15	215,555,593.00	215,555,593.00	101,358,323.85	207,305,593.00	207,305,593.00
17 Road	114,478,720.45	196,728,868.28	243,760,985.00	419,687,904.00	222,959,035.72	479,454,319.00	479,454,319.00
Total Capital Expenditure by Programme	458,427,660.76	648,962,626.65	1,009,316,526.00	1,241,391,684.00	592,429,057.35	906,435,112.00	906,592,612.00
Total Expenditure (Budget Size)	3,012,140,117.59	3,269,931,849.42	3,635,659,169.00	4,056,439,624.00	786,507,774.58	3,790,054,680.00	3,642,835,139.00
Budget Surplus/(Deficit)	87,074,951.93	9,728,122.11			9,728,122.11	2,883,619,568.00	2,736,242,527.00
Financing of Deficit by Borrowing							
Closing Balance	87,074,951.93	9,728,122.11			9,728,122.11	2,883,619,568.00	2,736,242,527.00

SABON GARI LOCAL GOVERNMENT
CASH FLOW STATEMENT
AS AT 31ST DECEMBER 2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		1,859,002,874.16	2,110,807,623.05
Value Added Tax		527,080,101.77	443,329,999.31
Independent Revenue	1	1,500,000.00	269,000.00
BTL Receipts	2	156,039,417.02	85,048,206.62
Total Receipts		2,543,622,392.95	2,639,454,828.98
Payments:			
Compensation of Employees	3	1,188,639,295.09	987,992,192.39
Social Benefits	4	90,853,603.90	403,446,764.01
CRFC - Settlement of Liabilities		4,500,000.00	110,578,989.00
Overhead Cost	5	531,974,280.11	508,218,644.05
Below-The-Line Payments	6	156,039,417.02	85,048,206.62
Total Payments		1,972,006,596.12	2,095,284,796.07
Net Cash Flow from Operating Activities		571,615,796.83	544,170,032.91
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		6,030,000.00	7,880,000.00
Improvement to Human Health		41,207,960.07	3,000,000.00
Enhancing Skills and Knowledge		77,745,138.80	13,700,711.61
Housing and Urban Development		30,000,000.00	34,706,512.52
Environmental Improvement		53,056,253.00	94,375,543.07
Water Resources and Rural Development		16,432,000.00	12,000,000.00
Information and Communication Technology		1,250,000.00	
Reform of Government and Governance		112,315,137.35	45,442,500.00
Power		114,197,269.15	132,843,673.11
Road		196,728,868.28	114,478,720.45
Net Cash Flow from Investing Activities	7	648,962,626.65	458,427,660.76
Cash Flow from Financing Activities:			
Net Surplus(Deficit) for the Year		77,346,829.82	85,742,372.15
Opening Balance		87,074,951.93	1,332,579.78
Closing Balance	8	9,728,122.11	87,074,951.93
Note 1 - Independent Revenue			

Rates		1,500,000.00	
Sales			269,000.00
Total		1,500,000.00	269,000.00
Note 2 - BTL Receipts			

With holding Taxes due to FIRS		550,000.00	
VAT due to FIRS		1,188,889.27	
PAYE Taxes due to State Board of Internal Revenue		20,655,177.22	9,288,826.97



Union Deductions		1,620,397.79		6,794,726.21
Deposits		29,375,913.71		20,217,603.56
Loans deduction for Salary Other Deduction for Payroll		992,740.63		9,553,044.00
Monthly Net Total Salary Control Accounts		79,257.13		
10% Contract Retention Fee		5,805,883.31		3,000,000.00
SIGMA Pension Deduction		44,945,436.82		
WHT Due to BIR		2,500,000.00		
NULGE		1,106,794.66		3,271,927.41
MHWU Deduction				53,044.00
Party Deduction		3,351,987.52		
Sharp Sharp Loan Deduction				4,132,576.31
Council Loan Deduction		1,188,892.27		
NULGE Loan		540,360.26		
Motor Vehicle Loan Deduction		1,188,889.27		
Mosque Contribution		630,000.00		
Refund of Unclaimed Salary		20,000,000.00		
NUT Deduction		116,275.77		7,000,539.70
ENDWELL				19,499,629.70
Credit Direct		230,174.25		
National Housing Fund Deduction		1,558,512.12		2,207,288.76
AOPSHON		18,413,835.02		29,000.00
Total		156,039,417.02		85,048,206.62
Note 3 - Compensation of Employees				

Contribution for Primary Teachers Salaries		760,314,226.91		578,433,695.87
Local Government Staff	3A	428,325,068.18		409,558,496.52
Total		1,188,639,295.09		987,992,192.39
Note 3A - Local Government Staff				

Sabon Gari Local Govt		428,325,068.18		409,558,496.52
Total		428,325,068.18		409,558,496.52
Note 4 - Social Benefits				

Contribution to Local Government Pension Fund		90,853,603.90		362,446,764.01
Other Pension Requirement				41,000,000.00
Total		90,853,603.90		403,446,764.01
Note 5 - Overhead Costs				

Transport and Travelling		30,855,255.00		16,233,516.48
Utilities		3,003,000.00		3,516,000.00
Material and Supplies		32,729,390.93		49,505,317.31
Maintenance Services		11,828,300.00		15,001,950.00
Training		57,574,779.15		18,190,579.53
Other Services		106,863,480.75		60,373,500.00
Consulting & Professional Services		5,299,000.00		14,480,000.00
Fuel and Lubricants				170,000.00
Financial Charges		3,500,391.02		6,496,464.10
Miscellaneous Expenses		278,376,683.26		287,395,748.63

Staff Loans and Advances			73,711,136.00
Local Grants and Contributions		1,944,000.00	
Total		531,974,280.11	545,074,212.05
Note 6 - Below the Line Payments			

With-Holding Taxes due to FIRS		550,000.00	
Vat due to FIRS		1,188,889.27	
'Unions Deductions		20,655,177.22	9,288,826.97
PAYE Deductions Remittances to BIR		1,620,397.79	6,794,726.21
Deposits		29,375,913.71	20,217,603.56
Loans Deduction for Salary Other Deduction for Payroll		992,740.63	9,553,044.00
Monthly Net Total Salary Control Accounts		79,257.13	
10% Contract Retention Fee		5,805,883.31	3,000,000.00
SIGMA Pension Deduction		44,945,436.82	
WHT Due to BIR		2,500,000.00	
NULGE Deductions		1,106,794.66	3,271,927.41
MHWU Deduction			53,044.00
Party Deduction		3,351,987.52	
Sharp Sharp Loan Deduction			4,132,576.31
Council Loan Deduction		1,188,892.27	
NULGE Loan		540,360.26	
Motor Vehicle Loan Deduction		1,188,889.27	
Mosque Contribution		630,000.00	
Refund of Unclaimed Salary		20,000,000.00	
NUT Deduction		116,275.77	7,000,539.70
ENDWELL Deductions			19,499,629.70
Credit Direct Deduction		230,174.25	
National Housing Fund Deduction		1,558,512.12	2,207,288.76
AOPSHON		18,413,835.02	29,000.00
Total		156,039,417.02	85,048,206.62
Note 7 - Net Cash From Investing Activities by Location			

Hanwa Ward		4,000,000.00	2,980,000.00
Munchia Ward		70,721,213.07	3,000,000.00
Bomo Ward		15,912,801.65	
Dogarawa Ward		558,298,611.93	342,072,117.69
Basawa Ward		30,000.00	
Samaru Ward			110,375,543.07
Total		648,962,626.65	458,427,660.76
Note 8 - Closing Balance			

UBA - Main Account		8,676,243.70	
UBA - Project Account		1,003,740.00	
Zenith Bank - Project Account		37,052.70	13,723,707.90
Zenith Bank - OPS Account		11,085.71	73,351,244.03
Sub Total: Cash and Bank		9,728,122.11	87,074,951.93
Total Consolidated Cash & Bank Balances		9,728,122.11	87,074,951.93



SABON GARI LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER 2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	9,728,122.11	87,074,951.93
Sub Total		9,728,122.11	87,074,951.93
Investments and Other Assets			

Investments	9	11,555,000.00	11,555,000.00
Advances	10		36,855,568.00
Sub Total		11,555,000.00	48,410,568.00
Total Assets		21,283,122.11	135,485,519.93
Public Funds:			

Consolidated Revenue Fund	11	9,728,122.11	87,074,951.93
Capital Development Fund	12		
Other Funds		11,555,000.00	11,555,000.00
Sub - Total: Public Funds		21,283,122.11	98,629,951.93
LIABILITIES:			

Liability Over Assets			36,855,568.00
Sub Total: Liabilities			36,855,568.00
Public Funds + Liabilities		21,283,122.11	135,485,519.93
Note 8 - Treasuries and Banks			

UBA - Main Account		8,676,243.70	
UBA - Project Account		1,003,740.00	
Zenith Bank - Project Account		37,052.70	13,723,707.90
Zenith Bank - OPS Account		11,085.71	73,351,244.03
Total		9,728,122.11	87,074,951.93
Note 9 - Investments			

Ikara Food Processing Company		130,000.00	130,000.00
Champion Soap Zaria		100,000.00	100,000.00
Kachia Ginger Processing Company		200,000.00	200,000.00
Urban Development Bank		500,000.00	500,000.00

NUB International Bank Plc		3,000,000.00		3,000,000.00
Makarfi Sugar Industry		1,625,000.00		1,625,000.00
Intercity Bank Plc		3,000,000.00		3,000,000.00
Oceanic Bank Plc		3,000,000.00		3,000,000.00
Total		11,555,000.00		11,555,000.00
Note 10 - Advances				

Hon. Bello Lawal - Vice Chairman				3,412,224.00
Hon. K. Hamis Mohammed Zakariya- Councilor Hanwa Ward				3,040,304.00
Hon. Ismaila Mustapher - Councilor Basawa Ward				3,040,304.00
Hon. Yakubu Ibrahim - Councilor Jushi Ward				3,040,304.00
Hon. Aliyu Shu'aibu - Councilor Chikaji Ward				3,040,304.00
Hon. Abdullahi Mohammed - Councilor Muchia Ward				3,040,304.00
Hon. Buhari Dalhatu - Councilor Jama'a Ward				3,040,304.00
Hon. Sani Musa - Councilor Ang. Gabas Ward				3,040,304.00
Hon. Ibrahim Muhammed - Councilor Ang. Zabi Ward				3,040,304.00
Hon. Aminu Yusuf - Councilor Smaru Ward Ward				3,040,304.00
Hon. Umar Hussaini - Councilor Dogarawa Ward				3,040,304.00
Hon. Jumare Sambo - Councilor Bumo Ward				3,040,304.00
Total				36,855,568.00
Total Advances				36,855,568.00
Note 11 - Consolidated Revenue Fund				

Opening Balance		87,074,951.93		1,332,579.78
Add/(Less) Net Recurrent Surplus/(Deficit)		77,346,829.82		85,742,372.15
Closing Balance		9,728,122.11		87,074,951.93
Note 12 - Capital Development Fund				



SABON GARI LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
AS AT 31ST DECEMBER 2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		1,332,579.78	87,074,951.93		188,705,297.00	101,630,345.07		
Add: Recurrent Receipts:								
Statutory Allocation		1,873,379,956.16	1,814,126,132.35	1,830,523,455.00	1,830,523,455.00	16,397,322.65		
Share of VAT		443,329,999.31	527,080,101.77	518,244,125.00	518,244,125.00	8,835,976.77		
Excess Crude		13,504,242.38						
NNPC Refunds		3,241,018.17						
Refund from Paris Club		151,225,955.10						
10% Allocation from State		2,082,900.00		76,867,204.00	76,867,204.00	76,867,204.00		
Exchange Rate Difference		20,201,497.67	2,816,166.70			2,816,166.70		
Solid Minerals			2,565,417.24			2,565,417.24		
Share of Forex Equalization		42,597,679.74	35,181,755.33			35,181,755.33		
Excess Bank Charges Recovered		4,574,373.83	4,313,402.54			4,313,402.54		
Sub Total: Statutory Allocation		2,554,137,622.36	2,386,082,975.93	2,425,634,784.00	2,425,634,784.00	39,551,808.07		
Direct Taxes	15			12,525,000.00	12,525,000.00	12,525,000.00		
Licenses	16			3,187,605.00	3,187,605.00	3,187,605.00		
Rates	17		1,500,000.00	125,658,254.00	125,658,254.00	124,158,254.00		
Fees	18			52,337,000.00	52,337,000.00	52,337,000.00		
Sales	20	269,000.00						
Earnings	21			7,000,000.00	7,000,000.00	7,000,000.00		
Sub-Total: Independent Revenue		269,000.00	1,500,000.00	200,707,859.00	200,707,859.00	199,207,859.00		
Below The Line Receipts	29	85,048,206.62	156,039,417.02			156,039,417.02		
Total Recurrent Receipts		2,639,454,828.98	2,543,622,392.95	2,626,342,643.00	2,626,342,643.00	82,720,250.05		
Total Funds Available		2,640,787,408.76	2,630,697,344.88	2,626,342,643.00	2,815,047,940.00	184,350,595.12		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	987,992,192.39	1,188,639,295.09	1,191,382,459.00	1,256,512,403.00	67,873,107.91	1,327,707,951.00	1,394,093,348.00
Social Benefits		403,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10	24,525,529.00	24,525,529.00
CRFC - Settlement of liabilities		110,578,989.00	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00		
Overhead Cost	31	471,363,076.05	531,974,280.11	536,933,642.00	576,544,989.00	44,570,708.89	624,950,976.00	411,031,038.00
Advances Granted		36,855,568.00						
BTL Payments	32	85,048,206.62	156,039,417.02			156,039,417.02		
Total Recurrent Payments		2,095,284,796.07	1,972,006,596.12	1,771,254,346.00	1,959,959,643.00	12,046,953.12	1,977,184,456.00	1,829,649,915.00
Net Recurrent Funds before Transfers		545,502,612.69	658,690,748.76	855,088,297.00	855,088,297.00	196,397,548.24	1,977,184,456.00	1,829,649,915.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Total Appropriations/Transfers		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Closing Balance		87,074,951.93	9,728,122.11			9,728,122.11	2,883,619,568.00	2,736,242,527.00
Note 16 - Licenses								

Radio/Television Station License				1,313,000.00	1,313,000.00	1,313,000.00		
Cart/Truck License				1,874,605.00	1,874,605.00	1,874,605.00		
Total				3,187,605.00	3,187,605.00	3,187,605.00		



Note 17 - Rates							

Shops and Kiosk Rates				6,000,000.00	6,000,000.00	6,000,000.00	
Land use Charges (Private and Commercial Property)			1,500,000.00	119,658,254.00	119,658,254.00	118,158,254.00	
Total			1,500,000.00	125,658,254.00	125,658,254.00	124,158,254.00	
Note 18 - Fees							

Naming of Street Registration Fees				3,500,000.00	3,500,000.00	3,500,000.00	
Marriage/Divorce Fees				3,000,000.00	3,000,000.00	3,000,000.00	
Advertising Fees				5,000,000.00	5,000,000.00	5,000,000.00	
Customary Right of Occupancy Fees				3,030,000.00	3,030,000.00	3,030,000.00	
Parking Fees				2,525,000.00	2,525,000.00	2,525,000.00	
On and Off Liquor Fees				3,535,000.00	3,535,000.00	3,535,000.00	
Domestic Animal Fee				757,500.00	757,500.00	757,500.00	
Slaughter Slab Fees				1,717,000.00	1,717,000.00	1,717,000.00	
Merriment and Road Closure Levies				2,000,000.00	2,000,000.00	2,000,000.00	
Public Convenience Sewage and Refuse Disposal Fees				757,500.00	757,500.00	757,500.00	
Fee Structure for Masts				20,000,000.00	20,000,000.00	20,000,000.00	
Religious Places Establishment Fees				5,000,000.00	5,000,000.00	5,000,000.00	
Other Levies and Fees				1,515,000.00	1,515,000.00	1,515,000.00	
Total				52,337,000.00	52,337,000.00	52,337,000.00	
Note 19 - Fines							

Note 20 - Sales							

Sales of Indigene Certificate		269,000.00					
Total		269,000.00					
Note 21 - Earnings							

Earning from Motor Park				7,000,000.00	7,000,000.00	7,000,000.00	
Total				7,000,000.00	7,000,000.00	7,000,000.00	
Note 22 - Rent on Government Property							

Note 23 - Rent on Government Lands							

Note 25 - Investment Income							

Note 26 - Interest							



Note 27 - Miscellaneous								

Note 29 - BTL Receipts								

With holding Taxes due to FIRS			550,000.00			550,000.00		
VAT due to FIRS			1,188,889.27			1,188,889.27		
PAYE Taxes due to State Board of Internal Revenue		9,288,826.97	20,655,177.22			20,655,177.22		
Union Deductions		6,794,726.21	1,620,397.79			1,620,397.79		
Deposits		20,217,603.56	29,375,913.71			29,375,913.71		
Loans deduction for Salary Other Deduction for Payroll		9,553,044.00	992,740.63			992,740.63		
Monthly Net Total Salary Control Accounts			79,257.13			79,257.13		
10% Contract Retention Fee		3,000,000.00	5,805,883.31			5,805,883.31		
SIGMA Pension Deduction			44,945,436.82			44,945,436.82		
WHT Due to BIR			2,500,000.00			2,500,000.00		
NULGE		3,271,927.41	1,106,794.66			1,106,794.66		
MHWU Deduction		53,044.00						
Party Deduction			3,351,987.52			3,351,987.52		
Sharp Sharp Loan Deduction		4,132,576.31						
Council Loan Deduction			1,188,892.27			1,188,892.27		
NULGE Loan			540,360.26			540,360.26		
Motor Vehicle Loan Deduction			1,188,889.27			1,188,889.27		
Mosque Contribution			630,000.00			630,000.00		
Refund of Unclaimed Salary			20,000,000.00			20,000,000.00		
NUT Deduction		7,000,539.70	116,275.77			116,275.77		
ENDWELL		19,499,629.70						
Credit Direct			230,174.25			230,174.25		
National Housing Fund Deduction		2,207,288.76	1,558,512.12			1,558,512.12		
AOPSHON		29,000.00	18,413,835.02			18,413,835.02		
Total		85,048,206.62	156,039,417.02			156,039,417.02		
Note 30 - Salaries Wages & Allowances								

Department of Admin & Finance		233,888,955.55	261,711,558.30	263,658,312.00	263,658,312.00	1,946,753.70	209,041,680.00	219,493,764.00
Department of Education and Social Development					65,129,944.00	65,129,944.00	924,509,780.00	970,735,269.00
Department of Primary Health Care		175,669,540.97	166,613,509.88	166,743,128.00	166,743,128.00	129,618.12	194,156,491.00	203,864,315.00
Contribution to Primary Education		578,433,695.87	760,314,226.91	760,981,019.00	760,981,019.00	666,792.09		
Total		987,992,192.39	1,188,639,295.09	1,191,382,459.00	1,256,512,403.00	67,873,107.91	1,327,707,951.00	1,394,093,348.00
Note 31 - Overhead Cost								

Department of Admin and Finance		247,892,463.57	448,064,054.93	450,365,642.00	475,976,989.00	27,912,934.07	488,088,523.00	322,489,585.00
Department of Agriculture & Forestry		7,860,000.00	4,680,000.00	4,790,000.00	4,790,000.00	110,000.00	12,690,000.00	3,190,000.00
Department of Works and Infrastructure		26,038,950.00	21,056,300.00	22,728,000.00	22,728,000.00	1,671,700.00	16,626,000.00	4,266,000.00
Department of Education and Social Development		149,068,036.48	18,900,403.18	19,200,000.00	19,200,000.00	299,596.82	43,050,000.00	19,050,000.00
Department of Primary Health Care		40,503,626.00	39,273,522.00	39,850,000.00	53,850,000.00	14,576,478.00	64,496,453.00	62,035,453.00
Total		471,363,076.05	531,974,280.11	536,933,642.00	576,544,989.00	44,570,708.89	624,950,976.00	411,031,038.00

Note 32 - BTL Payments								

With-Holding Taxes due to FIRS			550,000.00			550,000.00		
Vat due to FIRS			1,188,889.27			1,188,889.27		
'Unions Deductions		9,288,826.97	20,655,177.22			20,655,177.22		
PAYE Deductions Remittances to BIR		6,794,726.21	1,620,397.79			1,620,397.79		
Deposits		20,217,603.56	29,375,913.71			29,375,913.71		
Loans Deduction for Salary Other Deduction for Payroll		9,553,044.00	992,740.63			992,740.63		
Monthly Net Total Salary Control Accounts			79,257.13			79,257.13		
10% Contract Retention Fee		3,000,000.00	5,805,883.31			5,805,883.31		
SIGMA Pension Deduction			44,945,436.82			44,945,436.82		
WHT Due to BIR			2,500,000.00			2,500,000.00		
NULGE Deductions		3,271,927.41	1,106,794.66			1,106,794.66		
MHWU Deduction		53,044.00						
Party Deduction			3,351,987.52			3,351,987.52		
Sharp Sharp Loan Deduction		4,132,576.31						
Council Loan Deduction			1,188,892.27			1,188,892.27		
NULGE Loan			540,360.26			540,360.26		
Motor Vehicle Loan Deduction			1,188,889.27			1,188,889.27		
Mosque Contribution			630,000.00			630,000.00		
Refund of Unclaimed Salary			20,000,000.00			20,000,000.00		
NUT Deduction		7,000,539.70	116,275.77			116,275.77		
ENDWELL Deductions		19,499,629.70						
Credit Direct Deduction			230,174.25			230,174.25		
National Housing Fund Deduction		2,207,288.76	1,558,512.12			1,558,512.12		
AOPSHON		29,000.00	18,413,835.02			18,413,835.02		
Total		85,048,206.62	156,039,417.02			156,039,417.02		



SABON GARI LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
AS AT 31ST DECEMBER 2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				154,228,229.00	386,303,387.00	386,303,387.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue Fund		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Sub Total: Capital Receipts		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Total Capital Funds Available		458,427,660.76	648,962,626.65	1,009,316,526.00	1,241,391,684.00	592,429,057.35	906,435,112.00	906,592,612.00
Less: Capital Expenditure:								
General Public Services	37	45,442,500.00	112,315,137.35	177,719,727.00	222,072,386.00	109,757,248.65	29,000,000.00	29,000,000.00
Economic Affairs	38	255,202,393.56	318,206,137.43	485,306,578.00	661,233,497.00	343,027,359.57	695,749,912.00	695,749,912.00
Environmental Protection	39	94,375,543.07	53,056,253.00	63,623,454.00	63,623,454.00	10,567,201.00	92,035,200.00	92,035,200.00
Housing and Community Development	40	46,706,512.52	46,432,000.00	93,680,124.00	93,680,124.00	47,248,124.00	23,650,000.00	23,807,500.00
Health	41	3,000,000.00	41,207,960.07	73,500,000.00	73,500,000.00	32,292,039.93	25,000,000.00	25,000,000.00
Education	43	13,700,711.61	77,745,138.80	115,486,643.00	127,282,223.00	49,537,084.20	41,000,000.00	41,000,000.00
Total Capital Expenditure		458,427,660.76	648,962,626.65	1,009,316,526.00	1,241,391,684.00	592,429,057.35	906,435,112.00	906,592,612.00
Note 35 - Aids and Grants:								

Note 36: Internal Loans								

Note 37 - General Public Services								

70133 - Other General Services		45,442,500.00	112,315,137.35	177,719,727.00	222,072,386.00	109,757,248.65	29,000,000.00	29,000,000.00
Total		45,442,500.00	112,315,137.35	177,719,727.00	222,072,386.00	109,757,248.65	29,000,000.00	29,000,000.00
Note 38 - Economic Affairs								

70421 - Agriculture		7,880,000.00	6,030,000.00	14,490,000.00	14,490,000.00	8,460,000.00	8,990,000.00	8,990,000.00
70435 - Electricity		132,843,673.11	114,197,269.15	215,555,593.00	215,555,593.00	101,358,323.85	207,305,593.00	207,305,593.00
70443 - Construction		114,478,720.45	196,728,868.28	243,760,985.00	419,687,904.00	222,959,035.72	479,454,319.00	479,454,319.00
70460 - Communication			1,250,000.00	11,500,000.00	11,500,000.00	10,250,000.00		
Total		255,202,393.56	318,206,137.43	485,306,578.00	661,233,497.00	343,027,359.57	695,749,912.00	695,749,912.00
Note 39 - Environmental Protection								

70550 - R & D Environmental Protection		94,375,543.07	53,056,253.00	63,623,454.00	63,623,454.00	10,567,201.00	92,035,200.00	92,035,200.00
Total		94,375,543.07	53,056,253.00	63,623,454.00	63,623,454.00	10,567,201.00	92,035,200.00	92,035,200.00
Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		46,706,512.52	46,432,000.00	93,680,124.00	93,680,124.00	47,248,124.00	23,650,000.00	23,807,500.00
tal		46,706,512.52	46,432,000.00	93,680,124.00	93,680,124.00	47,248,124.00	23,650,000.00	23,807,500.00

Note 41 - Health								

70750 - R & D Health		3,000,000.00	41,207,960.07	73,500,000.00	73,500,000.00	32,292,039.93	25,000,000.00	25,000,000.00
Total		3,000,000.00	41,207,960.07	73,500,000.00	73,500,000.00	32,292,039.93	25,000,000.00	25,000,000.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		13,700,711.61	77,745,138.80	115,486,643.00	127,282,223.00	49,537,084.20	41,000,000.00	41,000,000.00
Total		13,700,711.61	77,745,138.80	115,486,643.00	127,282,223.00	49,537,084.20	41,000,000.00	41,000,000.00
Note 44 - Social Protection								





		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin and Finance								

25001001/11010001	Statutory Allocation	1,873,379,956.16	1,814,126,132.35	1,830,523,455.00	1,830,523,455.00	16,397,322.65		
25001001/11010002	Share of VAT	443,329,999.31	527,080,101.77	518,244,125.00	518,244,125.00	8,835,976.77		
25001001/11010003	Excess Crude	13,504,242.38						
25001001/11010006	NNPC Refunds	3,241,018.17						
25001001/11010009	Refund from Paris Club	151,225,955.10						
25001001/11010011	10% Allocation from State	2,082,900.00		76,867,204.00	76,867,204.00	76,867,204.00		
25001001/11010013	Exchange Rate Difference	20,201,497.67	2,816,166.70			2,816,166.70		
20001001/11000018	Solid Minerals		2,565,417.24			2,565,417.24		
20001001/11010019	Share of Forex Equalization	42,597,679.74	35,181,755.33			35,181,755.33		
20001001/11010020	Excess Bank Charges Recovered	4,574,373.83	4,313,402.54			4,313,402.54		
Total		2,554,137,622.36	2,386,082,975.93	2,425,634,784.00	2,425,634,784.00	39,551,808.07		
TAXES								
25001001 - Department of Admin and Finance								

LICENSES								
25001001 - Department of Admin and Finance								

25001001/12020005	Radio/Television Station License			1,313,000.00	1,313,000.00	1,313,000.00		
25001001/12020014	Cart/Truck License			1,874,605.00	1,874,605.00	1,874,605.00		
Total				3,187,605.00	3,187,605.00	3,187,605.00		
RATES								
25001001 - Department of Admin and Finance								

25001001/12030006	Shops and Kiosk Rates			6,000,000.00	6,000,000.00	6,000,000.00		
25001001/12030007	Land use Charges (Private and Commercial Property)		1,500,000.00	119,658,254.00	119,658,254.00	118,158,254.00		
Total			1,500,000.00	125,658,254.00	125,658,254.00	124,158,254.00		
FEES								
25001001 - Department of Admin and Finance								

25001001/12040006	Naming of Street Registration Fees			3,500,000.00	3,500,000.00	3,500,000.00		
25001001/12040018	Marriage/Divorce Fees			3,000,000.00	3,000,000.00	3,000,000.00		
25001001/12040022	Advertising Fees			5,000,000.00	5,000,000.00	5,000,000.00		
25001001/12040031	Customary Right of Occupancy Fees			3,030,000.00	3,030,000.00	3,030,000.00		
25001001/12040054	Parking Fees			2,525,000.00	2,525,000.00	2,525,000.00		
25001001/12040074	On and Off Liquor Fees			3,535,000.00	3,535,000.00	3,535,000.00		
25001001/12040098	Domestic Animal Fee			757,500.00	757,500.00	757,500.00		
25001001/12040099	Slaughter Slab Fees			1,717,000.00	1,717,000.00	1,717,000.00		



25001001/12040100	Merriment and Road Closure Levies			2,000,000.00	2,000,000.00	2,000,000.00		
25001001/12040101	Public Convenience Sewage and Refuse Disposal Fees			757,500.00	757,500.00	757,500.00		
25001001/12040102	Fee Structure for Masts			20,000,000.00	20,000,000.00	20,000,000.00		
25001001/12040103	Religious Places Establishment Fees			5,000,000.00	5,000,000.00	5,000,000.00		
25001001/12040104	Other Levies and Fees			1,515,000.00	1,515,000.00	1,515,000.00		
Total				52,337,000.00	52,337,000.00	52,337,000.00		
FINES								
25001001 - Department of Admin and Finance								

SALES								
25001001 - Department of Admin and Finance								

25001001/12060018	Sales of Indigene Certificate	269,000.00						
Total		269,000.00						
EARNINGS								
25001001 - Department of Admin and Finance								

25001001/12070013	Earning from Motor Park			7,000,000.00	7,000,000.00	7,000,000.00		
Total				7,000,000.00	7,000,000.00	7,000,000.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin and Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin and Finance								

REPAYMENTS								
25001001 - Department of Admin and Finance								

INVESTMENT INCOME								
25001001 - Department of Admin and Finance								

INTEREST EARNED								
25001001 - Department of Admin and Finance								

MISCELLANEOUS								
25001001 - Department of Admin and Finance								

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin and Finance								

25001001/12150001	With holding Taxes due to FIRS		550,000.00			550,000.00		
25001001/12150002	VAT due to FIRS		1,188,889.27			1,188,889.27		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	9,288,826.97	20,655,177.22			20,655,177.22		
25001001/12150004	Union Deductions	6,794,726.21	1,620,397.79			1,620,397.79		

25001001/12150005	Deposits		20,217,603.56	29,375,913.71		29,375,913.71		
25001001/12150006	Loans deduction for Salary Other Deduction for Payroll		9,553,044.00	992,740.63		992,740.63		
25001001/12150007	Monthly Net Total Salary Control Accounts			79,257.13		79,257.13		
25001001/12150008	10% Contract Retention Fee		3,000,000.00	5,805,883.31		5,805,883.31		
25001001/12150000	SIGMA Pension Deduction			44,945,436.82		44,945,436.82		
25001001/12150010	WHT Due to BIR			2,500,000.00		2,500,000.00		
25001001/12150012	NULGE		3,271,927.41	1,106,794.66		1,106,794.66		
25001001/12150014	MHWU Deduction		53,044.00					
25001001/12150015	Party Deduction			3,351,987.52		3,351,987.52		
25001001/12150020	Sharp Sharp Loan Deduction		4,132,576.31					
25001001/12150023	Council Loan Deduction			1,188,892.27		1,188,892.27		
25001001/12150026	NULGE Loan			540,360.26		540,360.26		
25001001/12150028	Motor Vehicle Loan Deduction			1,188,889.27		1,188,889.27		
25001001/12150029	Mosque Contribution			630,000.00		630,000.00		
25001001/12150030	Refund of Unclaimed Salary			20,000,000.00		20,000,000.00		
25001001/12150032	NUT Deduction		7,000,539.70	116,275.77		116,275.77		
25001001/12150034	ENDWELL		19,499,629.70					
25001001/12150035	Credit Direct			230,174.25		230,174.25		
25001001/12150036	National Housing Fund Deduction		2,207,288.76	1,558,512.12		1,558,512.12		
25001001/12150039	AOPSHON		29,000.00	18,413,835.02		18,413,835.02		
Total			85,048,206.62	156,039,417.02		156,039,417.02		



SABON GARI LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
AS AT 31ST DECEMBER 2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/21010101 Basic Salary		233,888,955.55	261,711,558.30	263,658,312.00	263,658,312.00	1,946,753.70	209,041,680.00	219,493,764.00
Sub Total - Personnel Cost		233,888,955.55	261,711,558.30	263,658,312.00	263,658,312.00	1,946,753.70	209,041,680.00	219,493,764.00
25001001/22020101 Local Travel and Transport - Training							63,000,000.00	
25001001/22020102 Local Travel and Transport - Others		10,975,516.48						
25001001/22020106 Duty tour Allowance-Civil Servant		1,878,000.00	29,865,002.00	30,064,000.00	30,064,000.00	198,998.00	10,064,000.00	10,064,000.00
25001001/22020203 Internet Access Charges		586,000.00					600,000.00	600,000.00
25001001/22020205 Water Rates							1,200,000.00	1,200,000.00
25001001/22020301 Office Stationeries/Computer Consumables		26,935,573.00	8,629,000.00	8,688,480.00	8,688,480.00	59,480.00	8,938,480.00	8,938,480.00
25001001/22020305 Printing of Non Security Documents		8,822,047.31	6,764,195.48	7,025,000.00	7,025,000.00	260,804.52	1,025,000.00	1,025,000.00
25001001/22020306 Printing of Security Documents		9,998,000.00	6,996,195.45	7,000,000.00	7,000,000.00	3,804.55	2,000,000.00	2,000,000.00
25001001/22020307 Drugs & Medical Supplies			5,700,000.00	6,000,000.00	6,000,000.00	300,000.00		
25001001/22020309 Uniforms & Other Clothing		1,224,387.00						
25001001/22000000 Provision of Service Materials			1,150,000.00	1,200,000.00	1,200,000.00	50,000.00		
25001001/22020401 Maintenance of Motor Vehicle /Transport Equipment							2,472,000.00	2,472,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs							3,500,000.00	3,500,000.00
25001001/22020501 Local Training			19,200,000.00	20,000,000.00	20,000,000.00	800,000.00		
25001001/22020502 International Training			9,677,544.92	10,000,000.00	10,000,000.00	322,455.08	5,000,000.00	
25001001/22020503 Contribution to Training Fund			18,657,136.86	15,600,000.00	15,600,000.00	3,057,136.86	15,600,000.00	15,600,000.00
25001001/22000000 Workshops & Seminars		2,700,000.00	3,270,097.37	3,500,000.00	3,500,000.00	229,902.63	6,708,625.00	
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant			3,700,000.00	4,000,000.00	4,000,000.00	300,000.00	945,000.00	
25001001/22020601 Security Services			27,980,000.00	28,000,000.00	28,000,000.00	20,000.00		
25001001/22020604 Security Vote (Including Operations)		10,619,000.00	14,968,130.75	15,000,000.00	15,000,000.00	31,869.25	30,440,000.00	30,440,000.00
25001001/22020605 Cleaning &Fumigation Services			540,350.00	590,000.00	590,000.00	49,650.00	8,043,826.00	9,192,944.00
25001001/22020606 Physical security		41,967,500.00	60,525,000.00	60,532,500.00	60,532,500.00	7,500.00	63,532,500.00	63,532,500.00
25001001/22020701 Financial Consulting		6,492,000.00	2,800,000.00	3,000,000.00	3,000,000.00	200,000.00	1,000,000.00	1,000,000.00
25001001/22020709 Environmental Consulting Services		995,000.00						
25001001/22020711 Automation of IPSAS Accounting Document		1,998,000.00	2,499,000.00	2,500,000.00	2,500,000.00	1,000.00	4,000,000.00	
25001001/22020901 Bank Charges (Other Than interest)		3,497,464.10	1,700,391.02	2,000,000.00	2,000,000.00	299,608.98	1,000,000.00	
25001001/22020902 Insurance Premium		2,999,000.00	1,800,000.00	2,000,000.00	2,000,000.00	200,000.00	5,500,000.00	5,500,000.00
25001001/22020904 Other CRF Bank Charges							1,094,431.00	



25001001/22020905	Group Life Insurance						2,000,000.00	
25001001/22021001	Refreshment & Meals	28,099,000.00	35,474,005.00	35,500,000.00	35,500,000.00	25,995.00	25,500,000.00	25,500,000.00
25001001/22021002	Honorarium & Sitting Allowance	3,170,000.00						
25001001/22021003	Publicity & Advertisements		11,981,513.73	12,000,000.00	12,000,000.00	18,486.27	3,600,000.00	3,600,000.00
25001001/22021007	Welfare Packages						4,000,000.00	
25001001/22021009	Sporting Activities		4,510,000.00	4,800,000.00	4,800,000.00	290,000.00	5,100,000.00	5,100,000.00
25001001/22021013	Promotion Examination by LGSB	995,000.00	845,000.00	1,000,000.00	1,000,000.00	155,000.00	2,000,000.00	2,000,000.00
25001001/22021014	Annual Budget Expenses and Administration	5,780,000.00	7,200,650.00	7,232,000.00	7,232,000.00	31,350.00	10,001,000.00	10,001,000.00
25001001/22021018	Women and Youth Empowerment programme		26,969,000.00	27,000,000.00	47,000,000.00	20,031,000.00	15,000,000.00	15,000,000.00
25001001/22021023	ALGON/WALGON Activity	14,995,000.00						
25001001/22021030	Miscellaneous Expenses		1,845,000.00	1,850,000.00	1,850,000.00	5,000.00	3,500,000.00	3,500,000.00
25001001/22021031	Rehabilitation of People with Disability		800,000.00	1,000,000.00	1,000,000.00	200,000.00	2,000,000.00	2,000,000.00
25001001/22021034	Benefit to Elected/Appointed Officials	12,498,000.00					60,000,000.00	60,000,000.00
25001001/22021035	Local Government Election	17,388,258.36	29,944,739.35	30,000,000.00	30,000,000.00	55,260.65	39,000,000.00	
25001001/22021040	Final Accounts and Budget Preparation Expenses		4,950,000.00	5,000,000.00	5,000,000.00	50,000.00		
25001001/22021043	Religious Activities		9,897,000.00	10,000,000.00	10,000,000.00	103,000.00	2,000,000.00	
25001001/22021065	Allowance for Tractor Operator Gardeners and Casual Securities	14,993,717.32						
25001001/22021066	Reparation of foster & destitute		855,000.00	1,000,000.00	1,000,000.00	145,000.00	2,000,000.00	
25001001/22021067	Poverty Alleviation		21,233,000.00	21,283,662.00	21,283,662.00	50,662.00	21,283,661.00	21,283,661.00
25001001/22021068	Monitoring and Evaluation	2,950,000.00	5,800,000.00	6,000,000.00	11,611,347.00	5,811,347.00	3,000,000.00	3,000,000.00
25001001/22021070	Committees & Commissions Expenses		4,960,850.00	5,000,000.00	5,000,000.00	39,150.00	3,000,000.00	
25001001/22021071	Remuneration of Traditional and Title Holders		11,820,000.00	12,000,000.00	12,000,000.00	180,000.00	15,000,000.00	15,000,000.00
25001001/22021076	Retirement Bond Redemption Fund	9,803,000.00						
25001001/22021077	Local Government Reforms	2,498,000.00	4,800,000.00	5,000,000.00	5,000,000.00	200,000.00	5,000,000.00	
25001001/22021078	Statistical Data Collection General	3,035,000.00	990,253.00	1,000,000.00	1,000,000.00	9,747.00	1,440,000.00	1,440,000.00
25001001/22021079	Logistics for General Election		34,822,000.00	35,000,000.00	35,000,000.00	178,000.00	25,000,000.00	
25001001/22040109	Grand to Communities/ NGOs		1,944,000.00	2,000,000.00	2,000,000.00	56,000.00	3,000,000.00	
Sub Total Overhead Cost		247,892,463.57	448,064,054.93	450,365,642.00	475,976,989.00	27,912,934.07	488,088,523.00	322,489,585.00
Total Recurrent Expenditure		481,781,419.12	709,775,613.23	714,023,954.00	739,635,301.00	29,859,687.77	697,130,203.00	541,983,349.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY								

15001001/22020316	Vet Drugs		3,490,000.00	3,500,000.00	3,500,000.00	10,000.00	2,000,000.00	2,000,000.00
15001001/22021055	Tree Planting Campaign	1,970,000.00	1,190,000.00	1,290,000.00	1,290,000.00	100,000.00	1,190,000.00	1,190,000.00
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows	3,990,000.00						
15001001/22021057	Control of Keeping Animals	1,900,000.00						
15001001/22021062	Promotion of Fruit & Economic Trees						4,000,000.00	
15001001/22021063	Promotion of Agric Prod. Preservation Packaging & Processing						4,000,000.00	
15001001/22021064	World Food Day						1,500,000.00	
Sub Total Overhead Cost		7,860,000.00	4,680,000.00	4,790,000.00	4,790,000.00	110,000.00	12,690,000.00	3,190,000.00
Total Recurrent Expenditure		7,860,000.00	4,680,000.00	4,790,000.00	4,790,000.00	110,000.00	12,690,000.00	3,190,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								

34001001/22020201	Electricity Charges	1,780,000.00	1,503,000.00	1,800,000.00	1,800,000.00	297,000.00	1,800,000.00	1,800,000.00
34001001/22020203	Internet Access Charges		500,000.00	600,000.00	600,000.00	100,000.00		



34001001/22020205	Water Rates		1,150,000.00	1,000,000.00	1,200,000.00	1,200,000.00	200,000.00	1,000,000.00	
34001001/22020301	Office Stationeries/Computer Consumables		992,000.00						
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		2,617,000.00	2,571,300.00	2,622,000.00	2,622,000.00	50,700.00	2,000,000.00	
34001001/22020404	Maintenance of Office Furniture		1,980,000.00	896,000.00	1,000,000.00	1,000,000.00	104,000.00	3,000,000.00	
34001001/22020403	Maintenance of Office Building Residential Qtrs		2,459,800.00	1,311,000.00	1,500,000.00	1,500,000.00	189,000.00	1,700,000.00	
34001001/22020405	Maintenance of Plants & Generators		2,450,000.00	400,000.00	466,000.00	466,000.00	66,000.00	2,466,000.00	2,466,000.00
34001001/22020406	Other maintenance Services							1,500,000.00	
34001001/22020415	Maintenance of Boreholes		5,495,150.00	4,850,000.00	5,000,000.00	5,000,000.00	150,000.00		
34001001/22020418	Maintenance of Electrification Projects			1,800,000.00	2,000,000.00	2,000,000.00	200,000.00		
34001001/22020605	Cleaning &Fumigation Services			2,850,000.00	3,000,000.00	3,000,000.00	150,000.00	3,160,000.00	
34001001/22020711	Fixed Assets Register Valuation and Tagnation		4,995,000.00						
34001001/22020801	Motor Vehicle Fuel Cost		170,000.00						
34001001/22021002	Honorarium & Sitting Allowance		1,950,000.00						
34001001/22021068	Project Monitoring			3,375,000.00	3,540,000.00	3,540,000.00	165,000.00		
Sub Total Overhead Cost			26,038,950.00	21,056,300.00	22,728,000.00	22,728,000.00	1,671,700.00	16,626,000.00	4,266,000.00
Total Recurrent Expenditure			26,038,950.00	21,056,300.00	22,728,000.00	22,728,000.00	1,671,700.00	16,626,000.00	4,266,000.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT									

17001001/21010101	Basic Salary					65,129,944.00	65,129,944.00	924,509,780.00	970,735,269.00
Sub Total - Personnel Cost						65,129,944.00	65,129,944.00	924,509,780.00	970,735,269.00
17001001/22020102	Local Travel and Transport - Others		345,000.00						
17001001/22020303	Newspapers		503,310.00						
17001001/22020304	Magazines & Periodicals		1,030,000.00						
17001001/22020310	Teaching aids/ Instruction Materials							2,000,000.00	
17001001/22020503	1% Local Government Training Fund Contribution		10,590,579.53						
17001001/22020504	Mass Literacy		4,900,000.00	3,070,000.00	3,200,000.00	3,200,000.00	130,000.00	3,200,000.00	3,200,000.00
17001001/22021003	Publicity & Advertisements		6,576,000.00						
17001001/22021007	Welfare Packages		9,900,000.00						
17001001/22021009	Sporting Activities		6,998,000.00					7,000,000.00	
17001001/22021021	Local Cultural Festival		9,245,000.00	931,001.00	1,000,000.00	1,000,000.00	68,999.00	7,500,000.00	
17001001/22021025	NYSC Allowance		493,000.00					5,850,000.00	5,850,000.00
17001001/22021031	Allowance/Rehabilitation of Person with Disability		1,900,000.00						
17001001/22021041	Emergency Relief Materials		14,918,396.95						
17001001/22021042	Bursary Award & Education Development		11,952,500.00	14,899,402.18	15,000,000.00	15,000,000.00	100,597.82	10,000,000.00	10,000,000.00
17001001/22021043	Allowances to Religious Preachers		19,925,000.00						
17001001/22021044	Establishment of Wood Working Skill Acquisition Centre		6,950,000.00						
17001001/22021047	Overhead Contribution to Primary School							6,000,000.00	
17001001/22021048	Youth Summit		2,960,000.00					1,500,000.00	
17001001/22021067	Poverty Alleviation		39,881,250.00						
Sub Total Overhead Cost			149,068,036.48	18,900,403.18	19,200,000.00	19,200,000.00	299,596.82	43,050,000.00	19,050,000.00
Total Recurrent Expenditure			149,068,036.48	18,900,403.18	19,200,000.00	84,329,944.00	65,429,540.82	967,559,780.00	989,785,269.00
21001001 - PRIMARY HEALTH CARE									

21001001/21010101	Basic Salary		175,669,540.97	166,613,509.88	166,743,128.00	166,743,128.00	129,618.12	194,156,491.00	203,864,315.00
Sub Total - Personnel Cost			175,669,540.97	166,613,509.88	166,743,128.00	166,743,128.00	129,618.12	194,156,491.00	203,864,315.00



21001001/22020605	Cleaning & Fumigation Serv.	2,200,000.00						
21001001/22020610	Refuse Collection	5,587,000.00						
21001001/22021004	Medical Expenses	9,994,500.00						
21001001/22021013	Promotion	1,980,000.00						
21001001/22021022	Integ Maternal Neo'tal & Child Health	995,000.00						
21001001/22021027	IPDS	9,969,126.00	14,292,254.00	14,350,000.00	14,350,000.00	57,746.00	14,350,000.00	14,350,000.00
21001001/22021032	Malaria Control		14,430,000.00	14,500,000.00	14,500,000.00	70,000.00		
21001001/22021041	Emergency Prep & Response to Epidemic	950,000.00			14,000,000.00	14,000,000.00	19,070,686.00	19,070,686.00
21001001/22021052	System & Services of PHC	1,930,000.00	4,945,000.00	5,000,000.00	5,000,000.00	55,000.00	20,614,768.00	20,614,768.00
21001001/22021054	Comm Mgt of Acute Malnutrition	3,998,000.00	700,268.00	1,000,000.00	1,000,000.00	299,732.00	4,999,999.00	4,999,999.00
21001001/22021057	Disease Surveillance						2,461,000.00	
21001001/22021080	Infant & Young Child Feeding	2,900,000.00	4,906,000.00	5,000,000.00	5,000,000.00	94,000.00	3,000,000.00	3,000,000.00
Sub Total Overhead Cost		40,503,626.00	39,273,522.00	39,850,000.00	53,850,000.00	14,576,478.00	64,496,453.00	62,035,453.00
Total Recurrent Expenditure		216,173,166.97	205,887,031.88	206,593,128.00	220,593,128.00	14,706,096.12	258,652,944.00	265,899,768.00
51001001 - TRADITIONAL OFFICE								

MANDATORY DEDUCTIONS								

17001001/21000000	Contribution to Primary Education	578,433,695.87	760,314,226.91	760,981,019.00	760,981,019.00	666,792.09		
Total		578,433,695.87	760,314,226.91	760,981,019.00	760,981,019.00	666,792.09		
SOCIAL BENEFITS								
ADMIN AND FINANCE DEPARTMENT								

25001001/22010102	Contribution to Local Government Pension Fund	362,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10	24,525,529.00	24,525,529.00
25001001/22010105	Other Pension Requirement	41,000,000.00						
Total		403,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10	24,525,529.00	24,525,529.00

SABON GARI LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
AS AT 31ST DECEMBER 2019



		Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance Budget 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								
25001001 - ADMIN AND FINANCE DEPARTMENT								
25001001/23010113/11000002	Purchase of Information Equipment		1,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00		
25001001/23010112/13000004	Purchase of Furniture for New Local Govt. Secretariat	9,642,500.00						
25001001/23030121/13000009	Rehabilitation of District Head Office Bomo		15,912,801.65	21,006,380.00	21,006,380.00	5,093,578.35		
25001001/23000000/13000012	Purchase of 5 official Vehicles for Directors		11,450,000.00	35,500,000.00	35,500,000.00	24,050,000.00		
25001001/23010105/13000013	Purchase of Official Vehicle for Chairman	34,200,000.00						
25001001/23010114/13000014	Purchase of 2No Desktops printers photocopier generator		2,150,000.00	2,660,000.00	2,660,000.00	510,000.00		
25001001/23010101/13000015	Purchase / Acquisition Of Land		2,315,000.00	7,100,000.00	7,100,000.00	4,785,000.00		
25001001/23010128/13000016	Provision of Facilities for Security Agencies		20,000,000.00	30,000,000.00	30,000,000.00	10,000,000.00		
25001001/23010112/13000017	Purchase of Office Furniture		15,000,000.00	20,050,000.00	20,050,000.00	5,050,000.00		
25001001/23050101/13000018	Settlement of Capital Liabilities		30,000,000.00	35,000,000.00	79,352,659.00	49,352,659.00		
Total		43,842,500.00	97,827,801.65	157,316,380.00	201,669,039.00	103,841,237.35		
15001001 - AGRICULTURE AND FORESTRY DEPARTMENT								
15001001/23010127/01000004	Purchase of Agrochemical	2,980,000.00	4,000,000.00	6,000,000.00	6,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00
15001001/23010127/01000008	Purchase of Irrigation Pumps	4,900,000.00	2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000015	Establishment of fruit nursery			1,990,000.00	1,990,000.00	1,990,000.00	990,000.00	990,000.00
15001001/23020113/01000016	Construction / Provision of Agric facilities		30,000.00	1,500,000.00	1,500,000.00	1,470,000.00		
Total		7,880,000.00	6,030,000.00	14,490,000.00	14,490,000.00	8,460,000.00	8,990,000.00	8,990,000.00
34001001 - WORKS AND INFRASTRUCTURE DEPARTMENT								
34001001/23010101/06000009	Purchase of land for staff quarters	16,000,000.00						
34001001/23020104/06000010	Construction/Provision of Residential Buildings	12,399,882.08	30,000,000.00	47,180,124.00	47,180,124.00	17,180,124.00		
34001001/23010103/06000012	Purchase of Residential Building			20,000,000.00	20,000,000.00	20,000,000.00		
34001001/23020118/09000003	Completion of Drainage at Basawa Central		23,543,000.00	31,623,454.00	31,623,454.00	8,080,454.00	92,035,200.00	92,035,200.00
34001001/23020116/09000057	Construction of Drainage Samaru ward	94,375,543.07						
34001001/23040102/09000079	Control of erosion			2,000,000.00	2,000,000.00	2,000,000.00		
34001001/23020105/10000007	Construction / Provision of Boreholes	12,000,000.00	15,432,000.00	20,500,000.00	20,500,000.00	5,068,000.00	20,500,000.00	20,500,000.00
34001001/23020118/13000006	Fencing of Jushi PHC Jushi clinic Ang Kudu		9,087,335.70	20,000,000.00	20,000,000.00	10,912,664.30	6,000,000.00	6,000,000.00
34001001/23010119/14000056	Purchase of Power Generator (Mai kano)		3,753,500.00	8,000,000.00	8,000,000.00	4,246,500.00	5,000,000.00	5,000,000.00
34001001/23020103/14000057	Construction/Provision of Electricity	70,000,000.00	37,570,561.58	100,604,530.00	100,604,530.00	63,033,968.42	140,604,530.00	140,604,530.00
34001001/23010119/14000058	Purchase and Installation of Transformers	62,843,673.11	48,394,561.60	60,701,063.00	60,701,063.00	12,306,501.40	37,701,063.00	37,701,063.00
34001001/23020103/14000059	Provision for Solar Home System		2,753,556.15	12,750,000.00	12,750,000.00	9,996,443.85		
34001001/23020103/14000060	Construction/Provision of Electricity		8,971,501.87	9,000,000.00	9,000,000.00	28,498.13		
34001001/23020103/14000061	Purchase and Installation of Solar Inverter @ LG Secretariat		12,753,587.95	24,000,000.00	24,000,000.00	11,246,412.05	24,000,000.00	24,000,000.00
34001001/23020114/17000012	Construction of Asphaltic Road From Aminu Road Junction Down				151,228,535.00	151,228,535.00		
34001001/23020114/17000025	Construction of Road at Dogarawa Central	114,478,720.45						

34001001/23020114/17000026	Construction of Jaja Road			154,313,868.28	171,872,691.00	196,571,075.00	42,257,206.72	359,122,691.00	359,122,691.00
34001001/23030113/17000049	Rehabilitation/Repairs - Roads			27,622,000.00	38,512,455.00	38,512,455.00	10,890,455.00	46,955,789.00	46,955,789.00
34001001/23020114/17000050	Construction of Culvert			14,793,000.00	33,375,839.00	33,375,839.00	18,582,839.00	73,375,839.00	73,375,839.00
Total			382,097,818.71	388,988,473.13	600,120,156.00	776,047,075.00	387,058,601.87	805,295,112.00	805,295,112.00
17001001 - EDUCATION AND SOCIAL DEVELOPMENT DEPT.									

17001001/23010124/05000010	Teaching aid material		13,700,711.61	26,945,000.00	35,000,000.00	35,000,000.00	8,055,000.00	35,000,000.00	35,000,000.00
17001001/23020107/05000023	Completion of Fence of Primary School Marmara			30,200,000.00	46,000,000.00	46,000,000.00	15,800,000.00	6,000,000.00	6,000,000.00
17001001/23030106/05000025	Renovation of Primary School at Amina			20,600,138.80	31,486,643.00	31,486,643.00	10,886,504.20		
17001001/23030106/05000040	Renovation of Primary School at Muchiya					11,795,580.00	11,795,580.00		
17001001/23010124/05000058	Purchase of Vocational and Skills Development Equipment				3,000,000.00	3,000,000.00	3,000,000.00		
17001001/23020104/06000001	Fencing of Chikali Eidl Praying ground		6,306,630.44						
17001001/23020105/10000001	SHAWN 1			1,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00	3,150,000.00	3,307,500.00
17001001/23020127/11000002	Installation of Intercom at LG Secretariat			250,000.00	5,500,000.00	5,500,000.00	5,250,000.00		
17001001/23010123/13000006	Fire services equipment		1,600,000.00	6,400,000.00	6,403,347.00	6,403,347.00	3,347.00	23,000,000.00	23,000,000.00
17001001/23020103/14000001	Purchase of Lighting Equipment				500,000.00	500,000.00	500,000.00		
Total			21,607,342.05	85,395,138.80	133,889,990.00	145,685,570.00	60,290,431.20	67,150,000.00	67,307,500.00
21001001 - PRIMARY HEALTH CARE									

21001001/23030126/04000012	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
21001001/23010122/04000018	Purchase of Medical Equipment		3,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
21001001/23020106/04000021	Construction of PHC Clinic			11,992,960.07	12,000,000.00	12,000,000.00	7,039.93		
21001001/23050101/04000022	Food and Nutrition Programme			2,000,000.00	6,000,000.00	6,000,000.00	4,000,000.00		
21001001/23010122/04000023	Purchase of Emergency Relief Materials			7,087,500.00	20,000,000.00	20,000,000.00	12,912,500.00	10,000,000.00	10,000,000.00
21001001/23030105/04000024	Rehabilitation/Renovation of PHC			127,500.00	5,500,000.00	5,500,000.00	5,372,500.00		
21001001/23040105/09000005	Refuse collection and disposal			29,513,253.00	30,000,000.00	30,000,000.00	486,747.00		
Total			3,000,000.00	70,721,213.07	103,500,000.00	103,500,000.00	32,778,786.93	25,000,000.00	25,000,000.00
38001001 - BUDGET PLANNING RES & STATISTICS DEPT.									

DOGON DAWA DEVELOPMENT AREA									

KUYELLO DEVELOPMENT AREA									

RANDAGI DEVELOPMENT AREA									

Grand Total			458,427,660.76	648,962,626.65	1,009,316,526.00	1,241,391,684.00	592,429,057.35	906,435,112.00	906,592,612.00



SABON GARI LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
AS AT 31ST DECEMBER 2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010000 Transfer form CRF to CDF		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Total		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00

SABON GARI LOCAL GOVERNMENT
TRIAL BALANCE AS AT 31ST DEC. 2019



EXTERNAL REF		DR	CR
25001001/11000000	STATUTORY ALLOCATION - DEPARTMENT OF FINANCE AND SUPPLY		2,386,082,975.93
25001001/12030001	RATES - DEPARTMENT OF FINANCE AND SUPPLY		1,500,000.00
25001001/12150000	BTL RECEIPTS - DEPARTMENT OF FINANCE AND SUPPLY		156,039,417.02
25001001/21000000	PERSONNEL COST - ADMIN AND GENERAL SERVICES	261,711,558.30	
21001001/21000000	PERSONNEL COST - DEPARTMENT OF HEALTH	166,613,509.88	
17001001/21000000	CONTRIBUTION TO PRIMARY EDUCATION	760,314,226.91	
25001001/22000000	SOCIAL BENEFITS - PROVISION FOR FUNDING PENSION	90,853,603.90	
25001001/22000000	OVERHEAD COST - ADMIN AND FINANCE	448,064,054.93	
15001001/22000000	OVERHEAD COST - DEPARTMENT OF AGRICULTURE & FORESTRY	4,680,000.00	
34001001/22000000	OVERHEAD COST - DEPARTMENT OF WORKS AND INFRASTRUCTURE	21,056,300.00	
17001001/22000000	OVERHEAD COST - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	18,900,403.18	
21001001/22000000	OVERHEAD COST - DEPARTMENT OF HEALTH	39,273,522.00	
25001001/22060000	CONSOLIDATED REVENUE FUND CHARGES - PUBLIC DEBT CHARGES	4,500,000.00	
25001001/22070000	TRANSFER TO OTHER FUNDS	648,962,626.65	
25001001/22000000	BELOW THE LINE - PAYMENTS	156,039,417.02	
	Net Deficit		77,346,829.82
0		2,620,969,222.77	2,620,969,222.77
	Net Deficit	77,346,829.82	
25001001/46010101	Consolidated Revenue Fund		87,074,951.93
25001001/00000000	Other Fund		11,555,000.00
25001001/14010000	TRANSFER FROM CONSOLIDATED REVENUE FUND		648,962,626.65
25001001/23000000/00000000	CAPEX - ADMIN SECTOR - ADMIN AND FINANCE	97,827,801.65	
15001001/23000000/00000000	CAPEX - ECONOMIC SECTOR - DEPT OF AGRICULTURE & FORESTRY	6,030,000.00	
34001001/23000000/00000000	CAPEX - ECONOMIC SECTOR - DEPARTMENT OF WORKS AND INFRASTRUC	388,988,473.13	
17001001/23000000/00000000	CAPEX - SOCIAL SECTOR - DEPARTMENT OF EDUCATION	85,395,138.80	
21001001/23000000/00000000	CAPEX - SOCIAL SECTOR - DEPARTMENT OF HEALTH	70,721,213.07	
20001001/31010100	CASH BOOK CONTROL ACCOUNTS	9,728,122.11	
21001001/22090101	INVESTMENT CONTROL ACCOUNTS	11,555,000.00	
0		747,592,578.58	747,592,578.58



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

SANGA
LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE KADUNA STATE HOUSE OF ASSEMBLY



PROFILE OF ELECTED OFFICIALS

Hon. Charles Danladi	Executive Chairman
Hon. Jacob Dogara Ndah	F/Karshi Ward
Hon. Danzomo B. Faruk	N/South Ward
Hon. Abdullahi Isah Chidawa	Gwantu Ward
Hon. Yakubu Abubakar	Ayu Ward
Hon. Hananiya Yakubu	Nandu Ward
Hon. Dahiru Yunusa	Aboro Ward
Hon. Zakari Gogara	Wasa Ward
Hon. Emmanuel Audu Kallah	N/North Ward
Hon. Solomon Ambito	N/West Ward
Hon. Zakari Ya'u Usman	Bokana Ward
Hon. Peter Garba	Arak Ward
Hon. Abdul Muhammad	S/C Works
Hon. Emmanuel Bana	S/C Admin & Finance
Hon. Ya'u Saleh Intu	S/C Agric

MANAGEMENT STAFF

Mr. Alex Aku Amadi	Local Government Secretary
Alh. Iliyasu M. Kudan	Director Admin and Finance
Alh. Ladan Ibrahim Majemi	Director Finance & Supply (Treasurer)
Mrs. Juliana Gambo	Director of Agric.
Mr. Bala Usman	Director of Works & Infrastructure
Mr. Sabo Gwamna	Director of Health
Alh. Mohammed L. Adamu	Director of Education & Soc. Dev.
Alh. Magem Ahmad	Dir. Budgeting, Planning, Research & Stat



Hon. Charles Danladi
Executive Chairman



Alh. Iliyasu M. Kudan
Director Admin & Finance



Mr. Alex Aku Amadi
Local Govt Secretary



Alh. Ladan Ibrahim Majemi
Director, Finance & Supply
(Treasurer)

CHAIRMAN'S REPORT

The Annual Financial Report of Sanga Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Sanga 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 operations 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 Sanga Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Sanga Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Sanga Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.



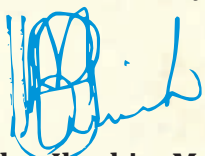
Hon. Charles Danladi
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Sanga Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.

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

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



Alh. Ladan Ibrahim Majemi
DDFS



RECORD KEEPING:

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

Bank reconciliation statements not prepared
There are outstanding payment vouchers
There are payments with sundry irregularities

CASH FLOW STATEMENTS

RECEIPTS:

The total receipt during the year amounted to one billion, eight hundred and sixty-four million, seven hundred and twenty-seven thousand, three hundred and thirty-three naira, eight kobo (N1,864,727,333.08) only. This is made up of the following:

Statutory Allocation	-	N1,573,356,743.83
Value Added Tax	-	N202,079,240.56
Independent Revenue	-	N702,000.00
Below the line receipts	-	N88,589,348.69
Total	=	<u>N1,864,727,333.08</u>

From the above, receipts from the federation account, that is, statutory allocation and value added tax both amounting to N1,775,435,984.39 accounted for 95.21% of total receipts. Internally generated revenue on the other hand accounted for 0.04% of total receipts. This is clearly a failure on the part of management and consultants. This poor showing should be investigated with a view to nipping in the bud, this ugly trend. This is more worrisome because consultants have been brought in to sanitise the system.

PAYMENTS:

The total payments during the year amounted to one billion, nine hundred and eighty-one million, nine hundred and twenty-nine thousand, two hundred and seventy-seven naira, thirty kobo (N1,981,929,277.30) only. This is made up of:

Recurrent Expenditure	-	N1,596,060,349.73
Capital Expenditure	-	N385,868,927.57
Total	=	<u>N1,981,929,277.30</u>

From the above, recurrent expenditure took over 80.53% of the total resources spent leaving 19.47% for the capital expenditure. Worthy of note is the decline between 2018 which amounted to N393,351,389.95 and that of 2019 which is N385,868,927.57, a decline of N7,482,462.38. This indicates that not much attention is given to infrastructural development this year. There is need for improvement on developmental projects.



OUTSTANDING PAYMENT VOUCHERS FOR THE MONTH OF AUGUST 2019



S/N	DATE	NAME OF PAYEE	PARTICULAR	PV NO.	CHEQUE NO	AMOUNT	OBSERVATION
1	16/9/2019	Ahmed Magale	Town Hall Meeting	86	-	150,000.00	
2	16/9/2019	Freedom Motors	Repairs of 508	89	-	500,000.00	
3	29/8/2019	Min. for Local Govt.-	-	147	-	1,593,750.00	
		-			Total	N2,243,750.00	

IRREGULARITIES PAYMENT VOUCHERS FOR THE MONTH OF AUGUST 2019

S/N	DATE	NAME OF PAYEE	PARTICULARS	PV. NO	CHEQUE NO	AMOUNT	OBSERVATION
1	9/8/2019	Hon. Charles Danladi	Security for El-del Kabir cerebration	55	E.P	3,000,000.00	DD budget & planning did not sign. DFS did not sign. No OCV control. IA. did not check. No recipient signature. No beneficiaries list.
						N3,000,000.00	

OBSERVATIONS

Three payment vouchers all amounting to two million two hundred and forty-three thousand, seven hundred and fifty naira (N2,243,750.00) were not presented for audit inspection. Also payment voucher No. 55 of 9th August 2019 to the tune of N3,000,000.00 was paid without following due financial procedures and neither were beneficiaries identified. The management should therefore make the missing vouchers available for inspection and the beneficiaries of the N3, million also identified. Otherwise, signatories to the account including the Chairman should be surcharged for spending public funds with following due procedures. See details above.



STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS:

The total investment of the Local Government stood at N9,118,682.00. Most of the companies invested in are moribund. Therefore, no dividend is being declared. Management should therefore, consider more viable investment options that could guarantee dividends in the future.

TREASURIES AND BANKS:

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

First Bank main account No 2033489454	-	N1,819,421.87
First Bank capital No. 2004016489	-	N1,752,986.52
Total	=	<u>N3,572,408.39</u>

These balances have been verified and certified by me.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits remitted to the appropriate third parties.

SANGA LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		2,048,360.69	120,774,352.61	92,617,161.00	445,410,884.00	324,636,531.39		
RECEIPTS								
Statutory Allocation		1,927,660,151.79	1,775,435,984.39	2,345,485,215.00	2,345,485,215.00	570,049,230.61		
Internally Generated Revenue			702,000.00	10,542,086.00	10,542,086.00	9,840,086.00		
BTL Receipts		152,914,098.31	88,589,348.69			88,589,348.69		
Total Recurrent Year Receipts		2,080,574,250.10	1,864,727,333.08	2,356,027,301.00	2,356,027,301.00	491,299,967.92		
Total Projected Funds Available		2,082,622,610.79	1,985,501,685.69	2,448,644,462.00	2,801,438,185.00	815,936,499.31		
Recurrent Expenditure: Economic Classification:								
Employees Compensation		898,949,205.48	999,537,120.66	911,472,470.00	1,003,038,333.00	3,501,212.34	856,526,410.00	899,352,731.00
Social Benefits		95,619,512.67	81,528,117.43	158,073,945.00	228,471,637.00	146,943,519.57	140,000,000.00	140,000,000.00
Overhead Costs		396,864,451.77	426,405,762.95	419,489,442.00	434,289,446.00	7,883,683.05	280,156,645.00	358,296,645.00
Service Wide Vote		24,149,600.00						
BTL Payments		152,914,098.31	88,589,348.69			88,589,348.69		
Total Recurrent Payments		1,568,496,868.23	1,596,060,349.73	1,489,035,857.00	1,665,799,416.00	69,739,066.27	1,276,683,055.00	1,397,649,376.00
Capital Expenditure: Programme Classification:								
01 Economic Empowerment Through Agriculture		493,900.00		13,000,000.00	13,000,000.00	13,000,000.00	13,400,000.00	13,400,000.00
04 Improvement to Human Health		2,400,000.00	19,643,750.00	71,420,000.00	79,420,000.00	59,776,250.00	57,770,000.00	57,770,000.00
05 Enhancing Skills and Knowledge		241,811.25		51,199,538.00	51,199,538.00	51,199,538.00	93,841,544.00	93,841,544.00
06 Housing and Urban Development		10,787,073.00			21,000,000.00	21,000,000.00		
10 Water Resources and Rural Development		6,300,000.00	8,936,642.30	96,350,000.00	96,350,000.00	87,413,357.70	241,855,000.00	217,005,000.00
11 Information Communication & Technology				2,710,000.00	2,710,000.00	2,710,000.00		
13 Reform of Government and Governance		73,952,719.90	176,265,645.98	328,000,000.00	457,030,164.00	280,764,518.02	157,756,692.00	158,071,692.00
14 Power		266,846,027.80	158,022,889.29	260,059,067.00	278,059,067.00	120,036,177.71	254,875,000.00	254,875,000.00
17 Road		32,329,858.00	23,000,000.00	136,870,000.00	136,870,000.00	113,870,000.00	145,470,000.00	145,470,000.00
Total Capital Expenditure by Programme		393,351,389.95	385,868,927.57	959,608,605.00	1,135,638,769.00	749,769,841.43	964,968,236.00	940,433,236.00
Total Expenditure (Budget Size)		1,961,848,258.18	1,981,929,277.30	2,448,644,462.00	2,801,438,185.00	819,508,907.70	2,241,651,291.00	2,338,082,612.00
Budget Surplus/(Deficit)		120,774,352.61	3,572,408.39			3,572,408.39	2,241,651,291.00	2,338,082,612.00
Financing of Deficit by Borrowing								
Closing Balance		120,774,352.61	3,572,408.39			3,572,408.39	2,241,651,291.00	2,338,082,612.00

SANGA LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities			
Statutory Allocation		1,573,356,743.83	1,641,219,948.09
Value Added Tax		202,079,240.56	286,440,203.70
Independent Revenue	1	702,000.00	
BTL Receipts	2	88,589,348.69	152,914,098.31
Total Receipts		1,864,727,333.08	2,080,574,250.10
Payments			
Employees Compensation	3	999,537,120.66	898,949,205.48
Social Benefits	4	81,528,117.43	95,619,512.67
Servicewide vote			24,149,600.00
Overhead Cost	5	426,405,762.95	396,864,451.77
Below-The-Line Payments	6	88,589,348.69	152,914,098.31
Total Payments		1,596,060,349.73	1,568,496,868.23
Net Cash Flow from Operating Activities		268,666,983.35	512,077,381.87
Cash Flow from Investing Activities			
Economic Empowerment Through Agriculture			493,900.00
Improvement to Human Health		19,643,750.00	2,400,000.00
Enhancing Skills and Knowledge			241,811.25
Housing and Urban Development			10,787,073.00
Water Resources and Rural Development		8,936,642.30	6,300,000.00
Reform of Government and Governance		176,265,645.98	73,952,719.90
Power		158,022,889.29	266,846,027.80
Road		23,000,000.00	32,329,858.00
Net Cash Flow from Investment	7	385,868,927.57	393,351,389.95
Cash Flow from Financing Activities			
Net Surplus(Deficit) for the Year		117,201,944.22	118,725,991.92
Opening Balance		120,774,352.61	2,048,360.69
Closing Balance	8	3,572,408.39	120,774,352.61
Note 1 - Independent Revenue			

Sales		702,000.00	
Total		702,000.00	
Note 2 - BTL Receipts			

With holding Taxes due to FIRS		2,192,283.10	
VAT due to FIRS		2,050,000.00	4,687,055.07
PAYE Taxes due to State Board of Internal Revenue		10,233,977.64	10,319,969.78
Union Deductions		23,157,523.48	



Deposits		232,981.07		
Loans deduction for Salary Other Deduction for payroll		6,300,000.00		
Monthly Net Total Salary Control Accounts		12,140,900.00		109,773,922.75
10% Contract Retention Fee		703,565.00		
SIGMA Pension Deduction		9,737,198.40		
WHT to due BIR		7,260,405.03		4,336,677.96
Commodity Deductions		6,183,061.38		
NULGE Deductions		1,885,711.32		941,688.78
MHWU Deductions		450,563.21		
NANM Deductions		449,506.20		
Party Deductions		50,000.00		1,550,000.00
Monthly Repayments by Staff of LG		2,437,809.75		
NULGE Loan Deduction				2,986,861.21
ALGON Dues		100,000.00		
NUT Deduction				3,998,213.59
ENDWELL				11,518,000.00
National Housing Fund Deduction		2,037,977.76		2,541,209.17
Personal Emolument (Pay as You Go)		985,885.35		
AOPSHON				260,500.00
Total		88,589,348.69		152,914,098.31
Note 3 - Employees Compensation				

Contribution for Primary Teachers Salaries		650,840,927.31		574,862,841.35
Local Government Staff	3A	348,696,193.35		324,086,364.13
Total		999,537,120.66		898,949,205.48
Note 3A - Local Government Staff				

Sanga Local Govt		348,696,193.35		324,086,364.13
Total		348,696,193.35		324,086,364.13
Note 4 - Social Benefits				

15% (Pers. Emolument) Pension Funds		30,369,190.45		91,018,839.87
Govt 10% Contribution to Pension Scheme		51,158,926.98		4,600,672.80
Total		81,528,117.43		95,619,512.67
Note 5 - Overhead Costs				

Transport and Travelling		20,021,488.09		56,751,130.40
Utilities		114,274.00		637,848.00
Material and Supplies		37,659,199.26		54,575,549.40
Maintenance Services		16,620,000.00		25,661,969.10
Training		33,555,488.08		16,995,097.00
Other Services		142,833,259.78		81,802,988.54
Consulting & Professional Services		5,233,500.00		16,390,000.00



Fuel and Lubricants		3,019,037.89		2,800,492.00
Financial Charges		3,955,006.77		7,747,761.62
Miscellaneous Expenses		163,394,509.08		124,459,156.01
Local Grants and Contributions				9,042,459.70
Total		426,405,762.95		396,864,451.77
Note 6 - Below the Line Payments				

Without Taxes due to FIRS		2,192,283.10		
Vat due to FIRS		2,050,000.00		4,687,055.07
PAYE Taxes due to State Board of Internal Revenue		10,233,977.64		10,319,969.78
Union Deductions		23,157,523.48		
Deposits		232,981.07		109,773,922.75
Loans deduction for Salary Other Deduction for payroll		6,300,000.00		
Monthly Net Total Salary Control Account		12,140,900.00		
10% Contract Retention Charges		703,565.00		
SIGMA Pension Deduction		9,737,198.40		
WHT to due BIR		7,260,405.03		4,336,677.96
Commodity Deductions		6,183,061.38		
NULGE Deductions		1,885,711.32		941,688.78
MHWU Deductions		450,563.21		
NANM Deductions		449,506.20		
Party Deductions		50,000.00		1,550,000.00
Monthly Repayments by Staff of LG		2,437,809.75		
NULGE Loan Deduction				2,986,861.21
ALGON Dues		100,000.00		
NUT Deduction				3,998,213.59
ENDWELL				11,518,000.00
National Housing Fund Deduction		2,037,977.76		2,541,209.17
Personal Emolument (Pay as You Go)		985,885.35		
AOPSHON				260,500.00
Total		88,589,348.69		152,914,098.31
Note 7 - Net Cash From Investing Activities by Location				

Gwantu Ward		216,206,726.93		225,456,270.50
Namdu Ward				61,500,000.00
Aboro Ward		10,897,484.80		493,900.00
Ayu Ward		19,050,000.00		20,470,919.25
Ninzam North Ward		5,000,000.00		2,400,000.00
Fadan Karshi Ward		20,000,000.00		19,000,000.00
Bokana Ward				10,787,073.00
Ninzam West Ward		4,589,311.35		
Ninzam South Ward				13,243,227.20
Wasa Station Ward		110,125,404.49		40,000,000.00
Total		385,868,927.57		393,351,389.95
Note 8 - Closing Balance				

Capital Accounts - First Bank		1,752,986.52		
First Bank Main Account		1,819,421.87		120,774,352.61
Sub Total: Cash and Bank		3,572,408.39		120,774,352.61
Total Consolidated Cash & Bank Balances		3572408.39		120774352.6

SANGA LOCAL GOVERNMENT
STATEMENT OF ASSETS AND
LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019		Actual 2018
ASSETS:				

Liquid Assets				

Treasuries and Banks	8	3,572,408.39		120,774,352.61
Sub Total		3,572,408.39		120,774,352.61
Investments and Other Assets				

Investments	9	9,118,682.00		9,118,682.00
Sub Total		9,118,682.00		9,118,682.00
Total Assets		12,691,090.39		129,893,034.61
Public Funds:				

Consolidated Revenue Fund	11	3,572,408.39		120,774,352.61
Capital Development Fund	12			
Other Funds		9,118,682.00		9,118,682.00
Sub - Total: Public Funds		12,691,090.39		129,893,034.61
LIABILITIES:				

Public Funds + Liabilities		12,691,090.39		129,893,034.61
Note 8 - Treasuries and Banks				

Capital Accounts - First Bank		1,752,986.52		
First Bank Main Account		1,819,421.87		120,774,352.61
Total		3,572,408.39		120,774,352.61
Note 9 - Investments				

Jema'a Bakery Kafanchan		243,333.00		243,333.00
Urban Development Bank Abuja		250,000.00		250,000.00
Kwri Soya Milk Processing Industry		25,000.00		25,000.00
Kachia Ginger Company		333,333.00		333,333.00
Ikara Food Processing Company		130,000.00		130,000.00

Kafanchan Flour Mill		137,016.00		137,016.00
NUB		1,000,000.00		1,000,000.00
Intercity (Unity) Bank Plc		1,000,000.00		1,000,000.00
NUB Int'l (Fin Bank) Plc		5,500,000.00		5,500,000.00
Global Bank Plc		500,000.00		500,000.00
Total		9,118,682.00		9,118,682.00
Note 10 - Advances				
Note 11 - Consolidated Revenue Fund				
Opening Balance		120,774,352.61		2,048,360.69
Add/(Less) Net Recurrent Surplus/(Deficit)		117,201,944.22		118,725,991.92
Closing Balance		3,572,408.39		120,774,352.61
Note 12 - Capital Development Fund				
Note 13 - Internal Loans				
Note 14 - Outstanding Deposits				
Note 14 - Outstanding Deposits				



SANGA LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance		2,048,360.69	120,774,352.61		176,763,559.00	55,989,206.39		
Add: Recurrent Receipts:								
Statutory Allocation		1,570,692,459.51	1,521,011,849.87	1,694,470,032.00	1,694,470,032.00	173,458,182.13		
Share of VAT		286,440,203.70	202,079,240.56	591,728,984.00	591,728,984.00	389,649,743.44		
Excess Crude		11,322,322.32						
NNPC Refunds		2,717,357.36	2,264,464.46			2,264,464.46		
10% IGR State Contribution				59,286,199.00	59,286,199.00	59,286,199.00		
Exchange Rate Difference		16,937,482.41	2,541,929.00			2,541,929.00		
Share of Solid Minerals			1,970,136.62			1,970,136.62		
Share of Forex Equalization		35,715,047.62	29,497,335.89			29,497,335.89		
Excess Bank Charges		3,835,278.87	3,616,473.44			3,616,473.44		
Share of Goods and Value Consideration			12,454,554.55			12,454,554.55		
Sub Total: Statutory Allocation		1,927,660,151.79	1,775,435,984.39	2,345,485,215.00	2,345,485,215.00	570,049,230.61		
Licenses	16			156,620.00	156,620.00	156,620.00		
Rates	17			4,173,920.00	4,173,920.00	4,173,920.00		
Fees	18			1,356,329.00	1,356,329.00	1,356,329.00		
Sales	20		702,000.00			702,000.00		
Earnings	21			4,855,217.00	4,855,217.00	4,855,217.00		
Sub-Total: Independent Revenue			702,000.00	10,542,086.00	10,542,086.00	9,840,086.00		
Below The Line Receipts	29	152,914,098.31	88,589,348.69			88,589,348.69		
Total Recurrent Receipts		2,080,574,250.10	1,864,727,333.08	2,356,027,301.00	2,356,027,301.00	491,299,967.92		
Total Funds Available		2,082,622,610.79	1,985,501,685.69	2,356,027,301.00	2,532,790,860.00	547,289,174.31		
Less Recurrent Payments:								
Employees Compensation	30	898,949,205.48	999,537,120.66	911,472,470.00	1,003,038,333.00	3,501,212.34	856,526,410.00	899,352,731.00
Social Benefits		95,619,512.67	81,528,117.43	158,073,945.00	228,471,637.00	146,943,519.57	140,000,000.00	140,000,000.00
Overhead Cost	31	396,864,451.77	426,405,762.95	419,489,442.00	434,289,446.00	7,883,683.05	280,156,645.00	358,296,645.00
Service Wide Vote		24,149,600.00						
BTL Payments	32	152,914,098.31	88,589,348.69			88,589,348.69		
Total Recurrent Payments		1,568,496,868.23	1,596,060,349.73	1,489,035,857.00	1,665,799,416.00	69,739,066.27	1,276,683,055.00	1,397,649,376.00
Net Recurrent Funds before Transfers		514,125,742.56	389,441,335.96	866,991,444.00	866,991,444.00	477,550,108.04	1,276,683,055.00	1,397,649,376.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00
Total Appropriations/Tranfers		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00
Closing Balance		120,774,352.61	3,572,408.39			3,572,408.39	2,241,651,291.00	2,338,082,612.00
Note 16 - Licenses								

Radio/Television Station License				156,620.00	156,620.00	156,620.00		
Total				156,620.00	156,620.00	156,620.00		



Note 17 - Rates								

Shops and Kiosk Rates				1,041,522.00	1,041,522.00	1,041,522.00		
Land use Charges (Private and Commercial Property)				3,132,398.00	3,132,398.00	3,132,398.00		
Total				4,173,920.00	4,173,920.00	4,173,920.00		
Note 18 - Fees								

Marriage/Divorce Fees				156,620.00	156,620.00	156,620.00		
Advertising Fees				469,860.00	469,860.00	469,860.00		
Customary Right of Occupancy Fees				31,324.00	31,324.00	31,324.00		
Native Liquor Fees				675,032.00	675,032.00	675,032.00		
Domestic Animal Fee				23,493.00	23,493.00	23,493.00		
Total				1,356,329.00	1,356,329.00	1,356,329.00		
Note 19 - Fines								

Note 20 - Sales								

Proceeds from sales of goods by Public Auction			702,000.00			702,000.00		
Total			702,000.00			702,000.00		
Note 21 - Earnings								

Earning from Market				1,566,199.00	1,566,199.00	1,566,199.00		
Earning from Motor Park				3,289,018.00	3,289,018.00	3,289,018.00		
Total				4,855,217.00	4,855,217.00	4,855,217.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 24 - Repayment								

Note 25 - Investment Income								

Note 26 - Interest								

Note 27 - Miscellaneous								



Note 29 - BTL Receipts								

With holding Taxes due to FIRS			2,192,283.10			2,192,283.10		
VAT due to FIRS		4,687,055.07	2,050,000.00			2,050,000.00		
PAYE Taxes due to State Board of Internal Revenue		10,319,969.78	10,233,977.64			10,233,977.64		
Union Deductions			23,157,523.48			23,157,523.48		
Deposits			232,981.07			232,981.07		
Loans deduction for Salary Other Deduction for payroll			6,300,000.00			6,300,000.00		
Monthly Net Total Salary Control Accounts		109,773,922.75	12,140,900.00			12,140,900.00		
10% Contract Retention Fee			703,565.00			703,565.00		
SIGMA Pension Deduction			9,737,198.40			9,737,198.40		
WHT to due BIR		4,336,677.96	7,260,405.03			7,260,405.03		
Commodity Deductions			6,183,061.38			6,183,061.38		
NULGE Deductions		941,688.78	1,885,711.32			1,885,711.32		
MHWU Deductions			450,563.21			450,563.21		
NANM Deductions			449,506.20			449,506.20		
Party Deductions		1,550,000.00	50,000.00			50,000.00		
Monthly Repayments by Staff of LG			2,437,809.75			2,437,809.75		
NULGE Loan Deduction		2,986,861.21						
ALGON Dues			100,000.00			100,000.00		
NUT Deduction		3,998,213.59						
ENDWELL		11,518,000.00						
National Housing Fund Deduction		2,541,209.17	2,037,977.76			2,037,977.76		
Personal Emolument (Pay as You Go)			985,885.35			985,885.35		
AOPSHON		260,500.00						
Total		152,914,098.31	88,589,348.69			88,589,348.69		
Note 30 - Employees Compensation								

Dept of Admin and Finance		247,086,364.13	270,104,820.24	215,054,748.00	270,126,647.00	21,826.76	159,657,485.00	167,640,360.00
Department of Health		77,000,000.00	78,591,373.11	78,959,059.00	78,959,059.00	367,685.89	110,802,329.00	116,342,445.00
Contribution to Primary Education		574,862,841.35	650,840,927.31	617,458,663.00	653,952,627.00	3,111,699.69	586,066,596.00	615,369,926.00
Total		898,949,205.48	999,537,120.66	911,472,470.00	1,003,038,333.00	3,501,212.34	856,526,410.00	899,352,731.00
Note 31 - Overhead Cost								

Admin and Finance		337,594,268.07	308,862,005.06	300,028,431.00	314,828,435.00	5,966,429.94	172,974,948.00	172,974,948.00
Department of Agriculture & Natural Resources		7,585,000.00	11,660,000.00	11,837,500.00	11,837,500.00	177,500.00	38,556,511.00	36,696,511.00
Department of Works and Infrastructure		5,293,740.00	8,353,311.89	8,584,000.00	8,584,000.00	230,688.11	5,084,000.00	5,084,000.00
Department of Education & Social Dev.		25,961,100.00	42,007,200.00	42,643,000.00	42,643,000.00	635,800.00	32,770,500.00	112,770,500.00
Department of Health		20,430,343.70	55,523,246.00	56,396,511.00	56,396,511.00	873,265.00	30,770,686.00	30,770,686.00
Total		396,864,451.77	426,405,762.95	419,489,442.00	434,289,446.00	7,883,683.05	280,156,645.00	358,296,645.00
Note 32 - BTL Payments								

Without Taxes due to FIRS			2,192,283.10			2,192,283.10		
Vat due to FIRS		4,687,055.07	2,050,000.00			2,050,000.00		

PAYE Taxes due to State Board of Internal Revenue		10,319,969.78	10,233,977.64			10,233,977.64		
Union Deductions			23,157,523.48			23,157,523.48		
Deposits		109,773,922.75	232,981.07			232,981.07		
Loans deduction for Salary Other Deduction for payroll			6,300,000.00			6,300,000.00		
Monthly Net Total Salary Control Account			12,140,900.00			12,140,900.00		
10% Contract Retention Charges			703,565.00			703,565.00		
SIGMA Pension Deduction			9,737,198.40			9,737,198.40		
WHT to due BIR		4,336,677.96	7,260,405.03			7,260,405.03		
Commodity Deductions			6,183,061.38			6,183,061.38		
NULGE Deductions		941,688.78	1,885,711.32			1,885,711.32		
MHWU Deductions			450,563.21			450,563.21		
NANM Deductions			449,506.20			449,506.20		
Party Deductions		1,550,000.00	50,000.00			50,000.00		
Monthly Repayments by Staff of LG			2,437,809.75			2,437,809.75		
NULGE Loan Deduction		2,986,861.21						
ALGON Dues			100,000.00			100,000.00		
NUT Deduction		3,998,213.59						
ENDWELL		11,518,000.00						
National Housing Fund Deduction		2,541,209.17	2,037,977.76			2,037,977.76		
Personal Emolument (Pay as You Go)			985,885.35			985,885.35		
AOPSHON		260,500.00						
Total		152,914,098.31	88,589,348.69			88,589,348.69		



SANGA LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				92,617,161.00	268,647,325.00	268,647,325.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00
Sub Total: Capital Receipts		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00
Total Capital Funds Available		393,351,389.95	385,868,927.57	959,608,605.00	1,135,638,769.00	749,769,841.43	964,968,236.00	940,433,236.00
Less: Capital Expenditure								
General Public Services	37	73,952,719.90	146,265,645.98	330,710,000.00	420,340,164.00	274,074,518.02	157,756,692.00	158,071,692.00
Economic Affairs	38	305,969,785.80	203,370,220.24	410,139,067.00	460,139,067.00	256,768,846.76	433,705,000.00	433,705,000.00
Housing and Community Development	40	10,787,073.00	16,589,311.35	96,140,000.00	117,140,000.00	100,550,688.65	221,895,000.00	197,045,000.00
Health	41	2,400,000.00	19,643,750.00	71,420,000.00	79,420,000.00	59,776,250.00	57,770,000.00	57,770,000.00
Education	43	241,811.25		51,199,538.00	58,599,538.00	58,599,538.00	93,841,544.00	93,841,544.00
Total Capital Expenditure		393,351,389.95	385,868,927.57	959,608,605.00	1,135,638,769.00	749,769,841.43	964,968,236.00	940,433,236.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs			122,147,553.71	265,000,000.00	280,400,500.00	158,252,946.29	43,710,000.00	44,025,000.00
70133 - Other General Services		73,952,719.90	24,118,092.27	65,710,000.00	139,939,664.00	115,821,571.73	114,046,692.00	114,046,692.00
Total		73,952,719.90	146,265,645.98	330,710,000.00	420,340,164.00	274,074,518.02	157,756,692.00	158,071,692.00
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs		6,300,000.00						
70421 - Agriculture		493,900.00		13,000,000.00	13,000,000.00	13,000,000.00	13,400,000.00	13,400,000.00
70435 - Electricity		266,846,027.80	178,022,889.29	260,059,067.00	278,059,067.00	100,036,177.71	254,875,000.00	254,875,000.00
70443 - Construction		32,329,858.00	37,347,330.95	144,710,000.00	176,710,000.00	139,362,669.05	173,110,000.00	173,110,000.00
70451 - Road Transport				16,370,000.00	16,370,000.00	16,370,000.00	16,220,000.00	16,220,000.00
Total		305,969,785.80	215,370,220.24	434,139,067.00	484,139,067.00	268,768,846.76	457,605,000.00	457,605,000.00
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		10,787,073.00			21,000,000.00	21,000,000.00		
70660 - Housing and Community Amenities N.E.C			4,589,311.35	72,140,000.00	72,140,000.00	67,550,688.65	197,995,000.00	173,145,000.00
Total		10,787,073.00	4,589,311.35	72,140,000.00	93,140,000.00	88,550,688.65	197,995,000.00	173,145,000.00

Note 41 - Health								

70731 - General Hospital Services		2,400,000.00	14,050,000.00	61,420,000.00	69,420,000.00	55,370,000.00	57,770,000.00	57,770,000.00
70740 - Public Health Services			5,593,750.00	10,000,000.00	10,000,000.00	4,406,250.00		
Total		2,400,000.00	19,643,750.00	71,420,000.00	79,420,000.00	59,776,250.00	57,770,000.00	57,770,000.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education				34,048,848.00	41,448,848.00	41,448,848.00	76,840,854.00	76,840,854.00
70921 - Lower Secondary Education		241,811.25		8,380,690.00	8,380,690.00	8,380,690.00	8,330,690.00	8,330,690.00
70922 - Upper Secondary Education				8,770,000.00	8,770,000.00	8,770,000.00	8,670,000.00	8,670,000.00
Total		241,811.25		51,199,538.00	58,599,538.00	58,599,538.00	93,841,544.00	93,841,544.00
Note 44 - Social Protection								



SANGA LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								

25001001/11010001	Statutory Allocation	1,570,692,459.51	1,521,011,849.87	1,694,470,032.00	1,694,470,032.00	173,458,182.13		
25001001/11010002	Share of VAT	286,440,203.70	202,079,240.56	591,728,984.00	591,728,984.00	389,649,743.44		
25001001/11010003	Excess Crude	11,322,322.32						
25001001/11010006	NNPC Refunds	2,717,357.36	2,264,464.46			2,264,464.46		
25001001/11010011	10% IGR State Contribution			59,286,199.00	59,286,199.00	59,286,199.00		
25001001/11010013	Exchange Rate Difference	16,937,482.41	2,541,929.00			2,541,929.00		
25001001/11000018	Share of Solid Minerals		1,970,136.62			1,970,136.62		
25001001/11000019	Share of Forex Equalization	35,715,047.62	29,497,335.89			29,497,335.89		
25001001/11000020	Excess Bank Charges	3,835,278.87	3,616,473.44			3,616,473.44		
25001001/11000021	Share of Goods and Value Consideration		12,454,554.55			12,454,554.55		
Total		1,927,660,151.79	1,775,435,984.39	2,345,485,215.00	2,345,485,215.00	570,049,230.61		
TAXES								
25001001 - Department of Admin & Finance								

LICENSES								
25001001 - Department of Admin & Finance								

25001001/12020005	Radio/Television Station License			156,620.00	156,620.00	156,620.00		
Total				156,620.00	156,620.00	156,620.00		
RATES								
25001001 - Department of Admin & Finance								

25001001/12030006	Shops and Kiosk Rates			1,041,522.00	1,041,522.00	1,041,522.00		
25001001/12030007	Land use Charges (Private and Commercial Property)			3,132,398.00	3,132,398.00	3,132,398.00		
Total				4,173,920.00	4,173,920.00	4,173,920.00		
FEES								
25001001 - Department of Admin & Finance								

25001001/12040018	Marriage/Divorce Fees			156,620.00	156,620.00	156,620.00		
25001001/12040022	Advertising Fees			469,860.00	469,860.00	469,860.00		
25001001/12040031	Customary Right of Occupancy Fees			31,324.00	31,324.00	31,324.00		
25001001/12040074	Native Liquor Fees			675,032.00	675,032.00	675,032.00		
25001001/12040098	Domestic Animal Fee			23,493.00	23,493.00	23,493.00		
Total				1,356,329.00	1,356,329.00	1,356,329.00		



FINES								
25001001 - Department of Admin & Finance								

SALES								
25001001 - Department of Admin & Finance								

25001001/12060010	Proceeds from sales of goods by Public Auction		702,000.00			702,000.00		
Total			702,000.00			702,000.00		

EARNINGS								
25001001 - Department of Admin & Finance								

25001001/12070012	Earning from Market			1,566,199.00	1,566,199.00	1,566,199.00		
25001001/12070013	Earning from Motor Park			3,289,018.00	3,289,018.00	3,289,018.00		
Total				4,855,217.00	4,855,217.00	4,855,217.00		

RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin & Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin & Finance								

REPAYMENTS								
25001001 - Department of Admin & Finance								

INVESTMENT INCOMES								
25001001 - Department of Admin & Finance								

INTEREST EARNED								
25001001 - Department of Admin & Finance								

MISCELLANEOUS								
25001001 - Department of Admin & Finance								

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin & Finance								

25001001/12150001	With holding Taxes due to FIRS		2,192,283.10			2,192,283.10		
25001001/12150002	VAT due to FIRS	4,687,055.07	2,050,000.00			2,050,000.00		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	10,319,969.78	10,233,977.64			10,233,977.64		
25001001/12150004	Union Deductions		23,157,523.48			23,157,523.48		
25001001/12150005	Deposits		232,981.07			232,981.07		
25001001/12150006	Loans deduction for Salary Other Deduction for payroll		6,300,000.00			6,300,000.00		
25001001/12150007	Monthly Net Total Salary Control Accounts	109,773,922.75	12,140,900.00			12,140,900.00		
25001001/12150008	10% Contract Retention Fee		703,565.00			703,565.00		

25001001/12150009	SIGMA Pension Deduction			9,737,198.40			9,737,198.40		
25001001/12150010	WHT to due BIR		4,336,677.96	7,260,405.03			7,260,405.03		
25001001/12150011	Commodity Deductions			6,183,061.38			6,183,061.38		
25001001/12150012	NULGE Deductions		941,688.78	1,885,711.32			1,885,711.32		
25001001/12150013	MHWU Deductions			450,563.21			450,563.21		
25001001/12150014	NANM Deductions			449,506.20			449,506.20		
25001001/12150015	Party Deductions		1,550,000.00	50,000.00			50,000.00		
25001001/12150016	Monthly Repayments by Staff of LG			2,437,809.75			2,437,809.75		
25001001/12150026	NULGE Loan Deduction		2,986,861.21						
25001001/12150031	ALGON Dues			100,000.00			100,000.00		
25001001/12150032	NUT Deduction		3,998,213.59						
25001001/12150034	ENDWELL		11,518,000.00						
25001001/12150036	National Housing Fund Deduction		2,541,209.17	2,037,977.76			2,037,977.76		
25001001/12150037	Personal Emolument (Pay as You Go)			985,885.35			985,885.35		
25001001/12150039	AOPSHON		260,500.00						
Total			152,914,098.31	88,589,348.69			88,589,348.69		



SANGA LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPT OF ADMIN & FIN								

25001001/21010101 Local Government Staff Salaries		247,086,364.13	270,104,820.24	215,054,748.00	270,126,647.00	21,826.76	159,657,485.00	167,640,360.00
Sub Total - Personnel Cost		247,086,364.13	270,104,820.24	215,054,748.00	270,126,647.00	21,826.76	159,657,485.00	167,640,360.00
25001001/22020101 Local Travel and Transport - Training		1,715,423.33						
25001001/22020102 Local Travel and Transport - Others		49,296,659.06						
25001001/22020103 International Transport and Travels - Training		1,949,048.01						
25001001/22020106 Duty tour Allowance-Civil Servant		3,790,000.00	20,021,488.09	20,038,970.00	20,038,970.00	17,481.91	17,772,000.00	17,772,000.00
25001001/22020301 Office Stationeries/Computer Consumables		12,181,000.00	7,527,336.95	7,720,000.00	7,720,000.00	192,663.05	9,720,000.00	9,720,000.00
25001001/22020305 Printing of Non Security Documents		19,059,449.40	4,957,862.31	5,125,000.00	5,125,000.00	167,137.69	5,125,000.00	5,125,000.00
25001001/22020306 Printing of Security Documents		12,873,000.00	3,000,000.00	3,100,000.00	3,100,000.00	100,000.00	3,100,000.00	3,100,000.00
25001001/22020402 Maintenance of Office Furniture		18,169.10						
25001001/22020403 Maintenance of Office Building Residential Qtrs		20,850,000.00	11,400,000.00		13,168,035.00	1,768,035.00		
25001001/22020416 Upkeep of Offices /Cleaning Services		2,938,400.00						
25001001/22020501 Training Staff Dev. And Welfare			23,785,491.30	23,800,000.00	23,800,000.00	14,508.70	2,800,000.00	2,800,000.00
25001001/22020503 Contribution to Training Fund		14,495,097.00	9,769,996.78	10,016,325.00	10,016,325.00	246,328.22	10,016,324.00	10,016,324.00
25001001/22020505 Workshops & Seminars		2,500,000.00						
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant							540,000.00	540,000.00
25001001/22020601 Support towards Security Enhancement			47,610,000.00	48,000,000.00	48,000,000.00	390,000.00		
25001001/22020604 Security Vote (Including Operations)		42,181,000.00	39,870,000.00	40,000,000.00	40,000,000.00	130,000.00	38,100,000.00	38,100,000.00
25001001/22020605 Upkeep of Offices / Cleaning Services			12,600,000.00	12,629,999.00	12,629,999.00	29,999.00	19,629,999.00	19,629,999.00
25001001/22020606 Physical security		36,625,000.00	35,773,259.78	36,094,625.00	36,094,625.00	321,365.22	34,094,625.00	34,094,625.00
25001001/22020611 5% Incentives for Revenue Officers		1,331,988.54						
25001001/22020701 Financial Consulting		8,190,000.00	3,433,500.00	3,680,000.00	3,680,000.00	246,500.00	8,680,000.00	8,680,000.00
25001001/22020706 Surveying Services		1,450,000.00						
25001001/22020711 Automation of IPSAS Accounting Document		1,800,000.00	1,800,000.00	2,000,000.00	2,000,000.00	200,000.00		
25001001/22020712 Fixed Assets Register Valuation and Tagnation		4,950,000.00						
25001001/22020901 Bank Charges (Other Than interest)		1,500,000.00	2,496,430.43	1,000,000.00	2,631,969.00	135,538.57		
25001001/22020902 Insurance for Local Government Property		6,247,761.62	1,458,576.34	1,500,000.00	1,500,000.00	41,423.66	1,500,000.00	1,500,000.00
25001001/22021001 Refreshment & Meals		4,450,000.00						
25001001/22021002 Honorarium & Sitting Allowance		3,074,000.00	9,433,967.18	9,500,000.00	9,500,000.00	66,032.82		
25001001/22021003 Publicity Advert & Briefing		1,650,000.00	2,735,559.85	2,760,000.00	2,760,000.00	24,440.15	1,760,000.00	1,760,000.00
25001001/22021007 Welfare Packages		4,691,081.01						
25001001/22021013 Promotion		800,105.00	950,000.00	1,000,000.00	1,000,000.00	50,000.00		
25001001/22021014 Annual Budget Expenses and Administration		2,243,000.00	8,604,000.00	8,607,000.00	8,607,000.00	3,000.00	8,607,000.00	8,607,000.00
25001001/22021021 Local Cultural Festival/Cultural and Festival of Arts			8,473,627.00	8,500,000.00	8,500,000.00	26,373.00	450,000.00	450,000.00
25001001/22021030 Committees & Commissions Expenses			4,990,000.00	5,000,000.00	5,000,000.00	10,000.00	1,230,000.00	1,230,000.00
25001001/22021034 Elected/Appointed Officials Renumeration Package		29,704,934.00	9,973,526.40	10,000,000.00	10,000,000.00	26,473.60		



25001001/22021035	Logistics for General Election	17,290,000.00	24,900,000.00	25,000,000.00	25,000,000.00	100,000.00		
25001001/22021040	Final Accounts and Budget Preparation Expenses	2,913,000.00	3,950,000.00	4,000,000.00	4,000,000.00	50,000.00	1,850,000.00	1,850,000.00
25001001/22021046	Local Economic Empowerment Development Strategy (LEEDS)	325,266.00						
25001001/22021068	Monitoring and Evaluation		655,347.79	1,230,000.00	1,230,000.00	574,652.21	3,000,000.00	3,000,000.00
25001001/22021076	Retirement Bond Redemption Fund	19,896,886.00						
25001001/22021077	Local Government Reform	4,614,000.00	6,042,034.84	6,200,000.00	6,200,000.00	157,965.18	5,000,000.00	5,000,000.00
25001001/22021078	Statistical Data Collection General		2,650,000.00	3,526,512.00	3,526,512.00	876,512.00		
Sub Total Overhead Cost		337,594,268.07	308,862,005.04	300,028,431.00	314,828,435.00	5,966,429.96	172,974,948.00	172,974,948.00
Total Recurrent Expenditure		584,680,632.20	578,966,825.28	515,083,179.00	584,955,082.00	5,988,256.72	332,632,433.00	340,615,308.00
15001001 - DEPT. OF AGRIC & NATURAL RESOURCE								

15001001/22020315	Local Technology Support	620,000.00	400,000.00	450,000.00	450,000.00	50,000.00		
15001001/22020316	Purchase of Veterinary Drugs / Vaccines	1,350,000.00	980,000.00	1,000,000.00	1,000,000.00	20,000.00		
15001001/22020605	Cleaning &Fumigation Services	1,665,000.00	6,980,000.00	7,000,000.00	7,000,000.00	20,000.00	3,160,000.00	1,300,000.00
15001001/22021055	Tree Planting Campaign		1,800,000.00	1,850,000.00	1,850,000.00	50,000.00	25,396,512.00	25,396,512.00
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows	3,950,000.00						
15001001/22021057	Annual Disease Control		1,500,000.00	1,537,500.00	1,537,500.00	37,500.00	9,999,999.00	9,999,999.00
Sub Total Overhead Cost		7,585,000.00	11,660,000.00	11,837,500.00	11,837,500.00	177,500.00	38,556,511.00	36,696,511.00
Total Recurrent Expenditure		7,585,000.00	11,660,000.00	11,837,500.00	11,837,500.00	177,500.00	38,556,511.00	36,696,511.00
20001001 - DEPARTMENT OF FINANCE								

34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE								

34001001/22020201	Electricity Charges	637,848.00	114,274.00	144,000.00	144,000.00	29,726.00	144,000.00	144,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	1,433,400.00	3,550,000.00	3,560,000.00	3,560,000.00	10,000.00	2,060,000.00	2,060,000.00
34001001/22020403	Maintenance of Office Building Residential Qtrs		1,670,000.00	1,680,000.00	1,680,000.00	10,000.00	1,680,000.00	1,680,000.00
34001001/22020405	Maintenance of Plants & Generators	422,000.00						
34001001/22020801	Motor Vehicle Fuel Cost	2,397,000.00						
34001001/22020803	Plant /Generator Fuel Cost	403,492.00	3,019,037.89	3,200,000.00	3,200,000.00	180,962.11	1,200,000.00	1,200,000.00
Sub Total Overhead Cost		5,293,740.00	8,353,311.89	8,584,000.00	8,584,000.00	230,688.11	5,084,000.00	5,084,000.00
Total Recurrent Expenditure		5,293,740.00	8,353,311.89	8,584,000.00	8,584,000.00	230,688.11	5,084,000.00	5,084,000.00
38001001 - DEPT OF PLANNING RESEARCH & STAT.								

17001001 - DEPT OF EDUCATION & SOCIAL WELFARE								

17001001/22020303	Newspapers	431,500.00						
17001001/22020304	Magazines & Periodicals	97,600.00						
17001001/22020308	Field & Camping Materials Supplies	711,000.00						
17001001/22020309	Uniforms & Other Clothing		2,374,000.00	2,520,000.00	2,520,000.00	146,000.00	2,520,000.00	2,520,000.00
17001001/22020310	Teaching aids/ Instruction Materials	4,500,000.00	15,320,000.00	15,353,000.00	15,353,000.00	33,000.00	5,353,000.00	85,353,000.00
17001001/22021009	Sporting Activities	6,720,000.00	8,500,000.00	8,510,000.00	8,510,000.00	10,000.00	8,510,000.00	8,510,000.00
17001001/22021018	Gender/Women Empowerment		6,800,000.00	7,000,000.00	7,000,000.00	200,000.00	720,000.00	720,000.00
17001001/22021021	Cultural and Local Festivities	9,069,000.00						

17001001/22021025	Supplementary Support to NYSC		632,000.00	565,000.00	720,000.00	720,000.00	155,000.00	1,537,500.00	1,537,500.00
17001001/22021030	Cultural and Local Festivities		3,800,000.00						
17001001/22021042	Scholarship and Bursary Award			500,000.00	540,000.00	540,000.00	40,000.00	2,130,000.00	2,130,000.00
17001001/22021047	Overhead to Primary School			5,956,300.00	6,000,000.00	6,000,000.00	43,700.00	12,000,000.00	12,000,000.00
17001001/22021067	Poverty Alleviation Programme			1,991,900.00	2,000,000.00	2,000,000.00	8,100.00		
Sub Total Overhead Cost			25,961,100.00	42,007,200.00	42,643,000.00	42,643,000.00	635,800.00	32,770,500.00	112,770,500.00
Total Recurrent Expenditure			25,961,100.00	42,007,200.00	42,643,000.00	42,643,000.00	635,800.00	32,770,500.00	112,770,500.00
21001001 - DEPARTMENT OF HEALTH									

21001001/21010101	60% Contribution to PHC Staff		77,000,000.00	78,591,373.11	78,959,059.00	78,959,059.00	367,685.89	110,802,329.00	116,342,445.00
Sub Total - Personnel Cost			77,000,000.00	78,591,373.11	78,959,059.00	78,959,059.00	367,685.89	110,802,329.00	116,342,445.00
21001001/22020307	Drugs & Medical Supplies		2,752,000.00	3,100,000.00	3,200,000.00	3,200,000.00	100,000.00	3,200,000.00	3,200,000.00
21001001/22021027	IPDS			9,963,246.00	9,999,999.00	9,999,999.00	36,753.00		
21001001/22021041	Emergency Relief Materials/ Preparedness & Response to Epide			19,600,000.00	20,000,000.00	20,000,000.00	400,000.00	8,500,000.00	8,500,000.00
21001001/22021052	Sustenance of PHC Services			4,700,000.00	4,800,000.00	4,800,000.00	100,000.00		
21001001/22021054	Community Management of Acute Malnutrition		5,883,600.00	2,960,000.00	3,000,000.00	3,000,000.00	40,000.00		
21001001/22021074	Overhead Cost payment to Hospitals			9,300,000.00	9,396,512.00	9,396,512.00	96,512.00		
21001001/22021080	Infant and Young Child feeding (IYCF)		2,752,284.00	5,900,000.00	6,000,000.00	6,000,000.00	100,000.00	19,070,686.00	19,070,686.00
21001001/22040109	Grant to Communities/NGOs		9,042,459.70						
Sub Total Overhead Cost			20,430,343.70	55,523,246.00	56,396,511.00	56,396,511.00	873,265.00	30,770,686.00	30,770,686.00
Total Recurrent Expenditure			97,430,343.70	134,114,619.11	135,355,570.00	135,355,570.00	1,240,950.89	141,573,015.00	147,113,131.00
51001001 - TRADITIONAL OFFICE									

MANDATORY DEDUCTIONS									

17001001/21000000	Primary Teachers' Salaries		574,862,841.35	650,840,927.31	617,458,663.00	653,952,627.00	3,111,699.69	586,066,596.00	615,369,926.00
Total			574,862,841.35	650,840,927.31	617,458,663.00	653,952,627.00	3,111,699.69	586,066,596.00	615,369,926.00
SOCIAL BENEFITS									

DEPARTMENT OF ADMIN & FINANCE									

25001001/22010102	15% (Pers. Emolument) Pension Funds		91,018,839.87	30,369,190.45		35,198,844.00	4,829,653.55		
25001001/22010105	Govt 10% Contribution to Pension Scheme		4,600,672.80	51,158,926.98	158,073,945.00	193,272,793.00	142,113,866.02	140,000,000.00	140,000,000.00
Total			95,619,512.67	81,528,117.43	158,073,945.00	228,471,637.00	146,943,519.57	140,000,000.00	140,000,000.00
DEAPARTMENT OF ADMIN AND FINANCE									



SANGA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010001 Transfer from CRF		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00
Total		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00
OTHER CAPITAL RECEIPTS								

MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00

SANGA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/23010113/11000001	Purchase of Information Equipment			2,710,000.00	2,710,000.00	2,710,000.00		
25001001/23050101/13000001	SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00		
25001001/23050101/13000002	Supply & Installation of a Digital Panasonic PABX Intercom s			6,000,000.00	6,000,000.00	6,000,000.00	6,300,000.00	6,615,000.00
25001001/23050101/13000003	Riot damage fund		136,147,553.71	256,000,000.00	264,000,500.00	127,852,946.29		
25001001/23020101/13000007	Fencing of offices in The LGA						37,410,000.00	37,410,000.00
25001001/23050101/13000010	Settlement of Capital Liabilities	9,139,050.00	232,981.07	20,000,000.00	89,229,664.00	88,996,682.93		
25001001/23030121/13000011	Renovation of Local Government Secretariat	37,781,790.70						
25001001/23020124/13000012	Construction of Market Stall Complex (Phase II) @ Gwantu (On	16,926,363.20	4,650,000.00	10,000,000.00	10,000,000.00	5,350,000.00		
25001001/23020101/13000013	Construction of Legislative Office	8,446,356.00					75,181,692.00	75,181,692.00
25001001/23020101/13000014	Furnishing of Office Building @ Gwantu	492,500.00						
25001001/23020102/13000016	Furnishing of Residential Buildings @ Gwantu	466,660.00						
25001001/23020124/13000017	Construction Open Market Stall at Wasa			5,000,000.00	5,000,000.00	5,000,000.00	24,900,000.00	24,900,000.00
25001001/23010105/13000018	Purchase of 7No 406 Peugeot (Motor Vehicle)		6,990,900.00	11,000,000.00	11,000,000.00	4,009,100.00	13,965,000.00	13,965,000.00
25001001/23010113/13000021	Purchase of Laptop and Desk-Top Computers		2,500,000.00	5,000,000.00	5,000,000.00	2,500,000.00		
25001001/23010101/13000023	Acquisition of Land for construction of 2No Police Divisiona	700,000.00			5,000,000.00	5,000,000.00		
25001001/23010132/13000025	Provision of Facilities for Security Agencies		9,544,211.20	10,000,000.00	10,000,000.00	455,788.80		
25001001/23020123/13000027	Purchase of Lighting Equipment		200,000.00	500,000.00	500,000.00	300,000.00		
25001001/23010137/13000028	Purchase of Canoe boat with Belgium Engine at Kiban Arak war			1,500,000.00	1,500,000.00	1,500,000.00		
Total		73,952,719.90	160,265,645.98	330,710,000.00	412,940,164.00	252,674,518.02	157,756,692.00	158,071,692.00
15001001 - AGRIC AND NATURAL RESOURCES DEPT.								

15001001/23020118/01000006	Installation of Gari Processing Plant at Numana Motor Gwantu			7,000,000.00	7,000,000.00	7,000,000.00	7,450,000.00	7,450,000.00
15001001/23010127/01000024	Renovation of Fertilizer Store @ Mayir (On-Going)	493,900.00						
15001001/23020113/01000036	Construction of Veterinary Clinic at Rugan Mato Kaura Ninzo No			6,000,000.00	6,000,000.00	6,000,000.00	5,950,000.00	5,950,000.00
Total		493,900.00		13,000,000.00	13,000,000.00	13,000,000.00	13,400,000.00	13,400,000.00
20001001 - FINANCE & SUPPLY								

34001001 - WORKS AND INFRASTRUCTURE								

34001001/23020102/06000014	Construction of Strike Force Office Base	10,787,073.00			15,000,000.00	15,000,000.00		
34001001/23020101/06000015	Construction of Civil Defence Office				6,000,000.00	6,000,000.00		
34001001/23020105/10000001	Construction of Solar Powered Borehole @ Langa (On-Going)	4,500,000.00						
34001001/23020105/10000002	Construction of Borehole @ Rockview Behind Gwantu 'A' Primary	1,800,000.00						

34001001/23020105/10000017	Construction of Boreholes at Amar Lada Nzahu Abu Makaranta			10,610,000.00	10,610,000.00	10,610,000.00	20,310,000.00	20,310,000.00
34001001/23020105/10000021	Construction of Submersible Boreholes at Kwassu and Ninche N			8,000,000.00	8,000,000.00	8,000,000.00	7,950,000.00	7,950,000.00
34001001/23020105/10000023	Construction of Solar Powered Water System at Kofar Tata U		4,347,330.95	16,210,000.00	16,210,000.00	11,862,669.05	35,910,000.00	35,910,000.00
34001001/23020105/10000031	Drilling and Construction of Submersible Boreholes at Amantu			10,570,000.00	10,570,000.00	10,570,000.00	10,470,000.00	10,470,000.00
34001001/23020105/10000032	Drilling and Construction of Submersible Boreholes in Lambar			10,000,000.00	10,000,000.00	10,000,000.00	29,310,000.00	29,310,000.00
34001001/23020105/10000033	Provision of Solar Powered @ Sabon-Gari Rimi Ung. Sarki C		4,589,311.35	6,000,000.00	6,000,000.00	1,410,688.65	17,940,000.00	17,940,000.00
34001001/23020105/10000034	Provision of Solar Powered Boreholes at Antakpa Ung. Jacob			4,500,000.00	4,500,000.00	4,500,000.00	13,455,000.00	13,455,000.00
34001001/23020105/10000035	Provision of Submersible Boreholes at Tudun Wada Kako Ung.			15,960,000.00	15,960,000.00	15,960,000.00	28,410,000.00	28,410,000.00
34001001/23020105/10000036	Provision Submersible Boreholes at Ankpong Ung. Monday Bala			13,000,000.00	13,000,000.00	13,000,000.00	27,900,000.00	27,900,000.00
34001001/23030104/10000037	Renovation of Existing Boreholes in Randa Ninzo West			500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
34001001/23030104/10000038	Renovation of solar powered borehole @ Ancha			1,000,000.00	1,000,000.00	1,000,000.00	49,700,000.00	24,850,000.00
34001001/23020101/13000003	Construction of Police Outpost @ Fadan-Karshi		10,000,000.00		32,000,000.00	22,000,000.00		
34001001/23020123/14000001	Construction and installation of street light @ Numbu			5,000,000.00	5,000,000.00	5,000,000.00	30,000,000.00	30,000,000.00
34001001/23020103/14000008	Stepdown of Electricity @ Ungwan-Dauda and Zawan (On-Going)	44,957,400.00						
34001001/23020103/14000010	Stepdown and Distribution of Electricity @ Gbonkok Ang/Wak	40,000,000.00						
34001001/23020103/14000012	Extension of Electricity from Gwatu to Zange and Gwantu to M			13,569,067.00	13,569,067.00	13,569,067.00	13,740,000.00	13,740,000.00
34001001/23020103/14000013	Extension of Electricity to Giginya Numana Aban Ung. Madak			23,180,000.00	23,180,000.00	23,180,000.00	22,980,000.00	22,980,000.00
34001001/23010119/14000021	Purchase & Installation of 3 Nos of 500KVA Transformers	14,800,000.00			18,000,000.00	18,000,000.00		
34001001/23030102/14000024	Rehabilitation of 33KV line and purchase of 500KVA Transform		4,897,484.80	6,000,000.00	6,000,000.00	1,102,515.20		
34001001/23020103/14000036	Provision of Electricity at Ragga and Kontagora 'B' Ninzo So	13,243,227.20		7,570,000.00	7,570,000.00	7,570,000.00	7,470,000.00	7,470,000.00
34001001/23020103/14000037	Extent. Of Electric. Project at Kurmin Goro Titi Sabon LAYI	2,170,000.00						
34001001/23020103/14000062	Electrification project to Wasa Station	40,000,000.00	100,125,404.49	101,855,000.00	101,855,000.00	1,729,595.51		
34001001/23020103/14000069	Provision of Electricity at Amantu 'B' Sansani Ung. Mada		9,000,000.00	10,110,000.00	10,110,000.00	1,110,000.00	39,810,000.00	39,810,000.00
34001001/23020103/14000071	Extension and Stepdown of Electricity at Kutal and Ung. Daud		6,000,000.00	14,830,000.00	14,830,000.00	8,830,000.00	14,730,000.00	14,730,000.00
34001001/23020103/14000073	Stepdown and Distribution of Electricity @ Anzere and Godo	31,175,400.60						
34001001/23020103/14000074	Stepdown and Distribution of Electricity @ Kwagiri/Ecwa Sec.	9,000,000.00						
34001001/23020103/14000075	Stepdown and Distribution of Electricity @ Tudun-Wada/Karshi	10,000,000.00						
34001001/23020103/14000076	Provision of Electricity at Kobin Ningishe Ung. Rimi Ung.	56,500,000.00		18,610,000.00	18,610,000.00	18,610,000.00	38,310,000.00	38,310,000.00
34001001/23020103/14000077	Extension of Electricity from Gbaida through Kaura Ninzo War						20,900,000.00	20,900,000.00
34001001/23020103/14000078	Extension of Electricity Project from Nzahun to Konkri to Te	5,000,000.00						
34001001/23020103/14000083	Provision for Solar Home System		10,000,000.00	12,750,000.00	12,750,000.00	2,750,000.00		
34001001/23020103/14000084	Purchase and Installation of Solar Inverter @ LG Secretariat		5,000,000.00	9,000,000.00	9,000,000.00	4,000,000.00		
34001001/23020123/14000085	Installation of Solar Street Light at Local Government Secre		12,000,000.00	24,000,000.00	24,000,000.00	12,000,000.00	23,900,000.00	23,900,000.00
34001001/23020103/14000086	Provision and Extension of Electricity at Shankwai Digel Wu		6,000,000.00	7,250,000.00	7,250,000.00	1,250,000.00	36,750,000.00	36,750,000.00
34001001/23020103/14000087	Provision and Installation of Transformer at Ung. Liman and		5,000,000.00	6,335,000.00	6,335,000.00	1,335,000.00	6,285,000.00	6,285,000.00
34001001/23020114/17000001	Construction of Box Culvert along Abdulummini Ashafa Street			7,000,000.00	7,000,000.00	7,000,000.00	6,950,000.00	6,950,000.00





34001001/23020114/17000002	Construction of Bridge Linking Ugn/Ganye - Ung. Ganye 'B'			9,370,000.00	9,370,000.00	9,370,000.00	9,270,000.00	9,270,000.00
34001001/23020114/17000044	Construction of Feeder Road at Kwassu Junction to Ung. Gwand			6,370,000.00	6,370,000.00	6,370,000.00	6,270,000.00	6,270,000.00
34001001/23020114/17000045	Construction of Feeder Roads and Culverts From Mayir through			16,310,000.00	16,310,000.00	16,310,000.00	26,010,000.00	26,010,000.00
34001001/23020114/17000046	Construction of Feeder Roads to Link the following Communiti		10,000,000.00	16,905,000.00	16,905,000.00	6,905,000.00	16,755,000.00	16,755,000.00
34001001/23020114/17000047	Construction of Roads and Box Culvert Linking Wuro-andaha		5,000,000.00	17,405,000.00	17,405,000.00	12,405,000.00	12,255,000.00	12,255,000.00
34001001/23020114/17000048	Grading of road from Arak to Ung/Maikyau Arak ward						9,900,000.00	9,900,000.00
34001001/23020114/17000049	Grading of Zambur to Igbuila Kontcho (5Km) road Ninzom West			7,000,000.00	7,000,000.00	7,000,000.00		
34001001/23020114/17000050	Construction of Drainage System from Wasa Market to Wasa Tow		5,000,000.00	8,470,000.00	8,470,000.00	3,470,000.00	8,370,000.00	8,370,000.00
34001001/23020114/17000051	Construction of Drainages at Ajangwai		3,000,000.00	5,470,000.00	5,470,000.00	2,470,000.00	11,370,000.00	11,370,000.00
34001001/23020114/17000052	Construction of Drainages at Ung. Ninzo through Combila to			6,000,000.00	6,000,000.00	6,000,000.00	5,950,000.00	5,950,000.00
34001001/23020114/17000104	Construction of Drainages from Amar Sarki to Amar Kontagora	5,429,108.00						
34001001/23020114/17000105	Grading of Road from Gwantu to Ungwan-Maikasa	7,200,000.00						
34001001/23020114/17000109	Grading of road from Arak through U/Yaute to Wasa road Arak			10,000,000.00	10,000,000.00	10,000,000.00	4,950,000.00	4,950,000.00
34001001/23020114/17000110	Grading of road from Aboro to Sabon-Gida Aboro ward			9,000,000.00	9,000,000.00	9,000,000.00	19,950,000.00	19,950,000.00
34001001/23020114/17000111	Construction of Tripple Cell Box Culvert at zanbur	19,700,750.00		7,570,000.00	7,570,000.00	7,570,000.00	7,470,000.00	7,470,000.00
34001001/23020118/17000121	Construction of pitches @ Numbu Township Stadium			10,000,000.00	10,000,000.00	10,000,000.00		
Total		316,262,958.80	199,959,531.59	493,279,067.00	564,279,067.00	364,319,535.41	642,200,000.00	617,350,000.00
38001001- PLANNING RESEARCH & STATISTICS								

17001001 - EDUCATION AND SOCIAL WELFARE								

17001001/23030106/05000001	Renov of Primary Sch at Ankara (2Clrm with Office.)Ung. Goge			4,310,447.00	4,310,447.00	4,310,447.00	4,260,447.00	4,260,447.00
17001001/23020107/05000002	Construction of a Block of 2 Classroom and an Office at Bom'			8,576,302.00	8,576,302.00	8,576,302.00	4,900,000.00	4,900,000.00
17001001/23020107/05000003	Construction of a Block of 3 Classroom at Bom 'A' Fadan Kars			8,380,690.00	8,380,690.00	8,380,690.00	8,330,690.00	8,330,690.00
17001001/23020107/05000004	Construction of a Block of 3 Classroom at Ube Nzakpaji			5,380,000.00	5,380,000.00	5,380,000.00	5,330,000.00	5,330,000.00
17001001/23020107/05000005	Const of Classroom and Prov of Sch at LGEA Amantu 'B' Fadan			8,582,099.00	8,582,099.00	8,582,099.00	18,790,407.00	18,790,407.00
17001001/23020107/05000006	Fencing of LGEA Primary Schools in the LGA						37,410,000.00	37,410,000.00
17001001/23030106/05000008	Renovation of Primary Sch @ LGEA Janda Aban Arak & Ankwa			8,770,000.00	8,770,000.00	8,770,000.00	8,670,000.00	8,670,000.00
17001001/23020107/05000009	Renovation of A Block of 3-Classroom @ Lgea Ugwan-Mallam Mus	241,811.25						
17001001/23030106/05000011	Renovation of Primary School @ Ung. Pah Wasa and Ung. Anche			6,200,000.00	6,200,000.00	6,200,000.00	6,150,000.00	6,150,000.00
17001001/23020107/05000018	Provision for Vocational and Skills Development			1,000,000.00	1,000,000.00	1,000,000.00		
17001001/23050101/13000001	Rural Women and Youth Empowerment Programme		6,000,000.00		7,400,000.00	1,400,000.00		
17001001/23050101/13000005	Local Economic Empowerment Dev Strategy (LEEDS)				7,400,000.00	7,400,000.00		
Total		241,811.25	6,000,000.00	51,199,538.00	65,999,538.00	59,999,538.00	93,841,544.00	93,841,544.00

21001001 - HEALTH DEPARTMENT								
21001001/23020106/04000008 Supply of Health Equipment in Aban Arak and Amben all in Ar				4,570,000.00	4,570,000.00	4,570,000.00	4,470,000.00	4,470,000.00
21001001/23020106/04000009 Construction of PHC at Antor Ung. Mallam Kubal Kutal and				6,335,000.00	6,335,000.00	6,335,000.00	6,285,000.00	6,285,000.00
21001001/23020106/04000010 Construction of PHC at Ragga				8,500,000.00	8,500,000.00	8,500,000.00	8,450,000.00	8,450,000.00
21001001/23020106/04000011 Construction of PHC Clinic at Bom 'A'				7,000,000.00	7,000,000.00	7,000,000.00		
21001001/23050101/04000015 Food and Nutrition Programme		5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00			
21001001/23000000/04000016 Construction of Health Clinic @ Aban (On-Going)	2,400,000.00							
21001001/23000000/04000017 Provision of Health Care Facilities at Amantu 'A' Ung. Mada		5,000,000.00	7,235,000.00	7,235,000.00	2,235,000.00	7,185,000.00	7,185,000.00	
21001001/23020106/04000018 Provision of PHC at Agom and Gani Madaki Nandu Ward			4,235,000.00	4,235,000.00	4,235,000.00	4,185,000.00	4,185,000.00	
21001001/23020106/04000019 Provision of PHC at Tattaura and Landa Ninzo West			5,135,000.00	13,135,000.00	13,135,000.00	5,085,000.00	5,085,000.00	
21001001/23020106/04000020 Provision of PHC at Ung. Gimba Ung. Ubandoma Digel Shankw		4,050,000.00	12,410,000.00	12,410,000.00	8,360,000.00	22,110,000.00	22,110,000.00	
21001001/23020106/04000032 Contribution to Primary Health Care (PHC) Services		5,593,750.00	10,000,000.00	10,000,000.00	4,406,250.00			
Total		2,400,000.00	19,643,750.00	71,420,000.00	79,420,000.00	59,776,250.00	57,770,000.00	57,770,000.00
Grand Total		393,351,389.95	385,868,927.57	959,608,605.00	1,135,638,769.00	749,769,841.43	964,968,236.00	940,433,236.00



SANGA 2019 TRIAL BALANCE AS AT 31/12/2019
Trial Balance : 01/01/2019 to 31/12/2019


External Ref		DR	CR
25001001/11000000	Statutory Allocation - Department of Admin and Finance		1,775,435,984.39
25001001/12060000	Sales - Department of Admin and Finance		702,000.00
25001001/12150000	BTL Items - Receipts		88,589,348.69
25001001/21000000	Personnel Cost - Department of Personnel Management	270,104,820.24	
21001001/21000000	Personnel Cost - Department of Health	78,591,373.11	
17001001/21000000	Provision for Funding Primary Education	650,840,927.31	
25001001/22010102	Social Benefits - Department of Personnel Management	81,528,117.43	
25001001/22000000	Overhead Cost - Department of Admin and General Services	308,862,005.06	
15001001/22000000	Overhead Cost - Department of Agriculture	11,660,000.00	
34001001/22030100	Overhead Cost - Department of Works and Housing	8,353,311.89	
17001001/22020000	Overhead Cost - Department of Education and Social Welfare	42,007,200.00	
21001001/22000000	Overhead Cost- Department of Health	55,523,246.00	
20001001/22070000	Transfer to Other Funds	385,868,927.57	
25001001/22080000	BTL _ Payments	88,589,348.69	
	Nett Loss		117,201,944.22
0		1,981,929,277.30	1,981,929,277.30
	Nett Loss	117,201,944.22	
25001001/46010101	Consolidated Revenue Fund		120,774,352.61
25001001/46010300	Other Funds		9,118,682.00
25001001/14010000	Transfer from Consolidated Revenue Fund		385,868,927.57
25001001/23000000/00000000	Capex - Admin Sector - Admin and General Services Dept	160,265,645.98	
34001001/23000000/00000000	Capex - Economic Sector - Department of Works and Housing	199,959,531.59	
17001001/23000000/00000000	Capex - Social Sector - Department of Education	6,000,000.00	
21001001/23000000/00000000	Capex - Social Sector - Department of Health	19,643,750.00	
20001001/31010100	Cash Book Control Accounts	3,572,408.39	
20001001/31090100	Investments	9,118,682.00	
0		515,761,962.18	515,761,962.18



REPORT

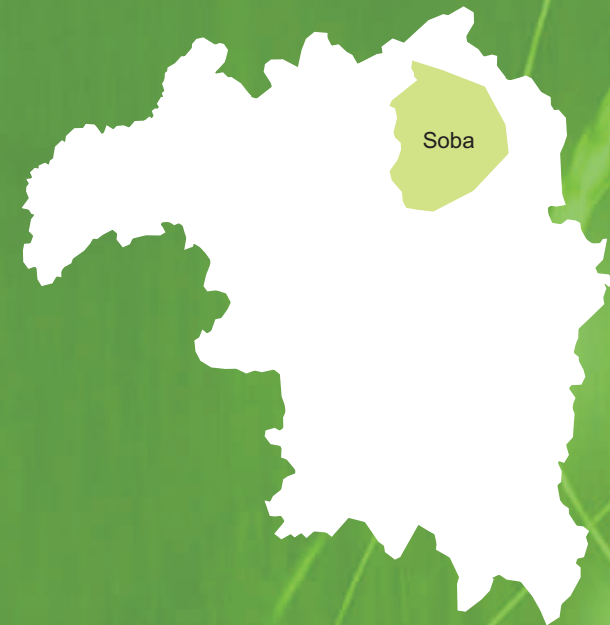
OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

SOBA

LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE **KADUNA STATE HOUSE OF ASSEMBLY**



PROFILE OF ELECTED OFFICIALS

Hon. Mohammed Mahmoud Aliyu	Executive Chairman
Hon. Isah Abdulhamid	Councillor
Hon. Hudu Dayyabu Alaramma	Councillor
Hon. Rabi'u Ibrahim	Councillor
Hon. Salisu Aliyu Nakofa	Councillor
Hon. Tanimu Shehu	Councillor
Hon. Yahaya Musa	Councillor
Hon. Musa Umar	Councillor
Hon. Sa'idu Umar	Councillor
Hon. Gambo Yunusa	Councillor
Mohammed Garba	Council Secretary

MANAGEMENT STAFF

Alh. Ahmed Isah Lere	Director Admin and Finance
Alh. Abubakar Rufa'i	Local Government Treasurer
Alh. Ibrahim Leo Shekari	Director Works & Infrastructure
Alh. Usman Zubairu	Director Education and Social Development
Alh. Nasiru Muhammed	Director Agriculture and Forestry
Alh. Abdulrahaman Yusuf	Director Primary Health Care



Hon. Mohammed M. Aliyu
Executive Chairman



Mohammed Garba
Council Secretary



Alh. Ahmed Isah Lere
Dir. Admin and Finance



Alh. Abubakar Rufa'i
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Soba Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Soba 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 Soba Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Soba Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Soba Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

A green ink signature of Hon. Mohammed Mahmoud Aliyu.

Hon. Mohammed Mahmoud Aliyu
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Soba Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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

A handwritten signature in blue ink, appearing to read 'Alh. Abubakar Rufa'i'.

Alh. Abubakar Rufa'i
DDFS



RECORD KEEPING:

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provisions of the financial memoranda, public finance (Control and Management) Act 1958 as amended, Local Government Administration Law 2018, of Kaduna State and other relevant legislations. However payment with sundry irregularities were observed. See observations for details.

CASH FLOW STATEMENTS

RECEIPTS:

Total receipts during the year amounted to two billion, five hundred and fifty-six million, fifty-nine thousand, one hundred and fifty-five naira, eighty-one kobo (N2,556,059,155.81) only. This is made up of the following:

Statutory Allocation	-	N2,005,456,721.99	78.46%
Value Added Tax	-	N398,983,916.21	12.61%
Independent Revenue	-	NIL	
Below the line receipts	-	N151,608,517.51	5.93%
Total	=	<u>N2,556,059,155.81</u>	100%

The above presentation shows that statutory allocation and value added tax both from the federation account constitute 94.07% of total receipts. From a budget of N30,844,837.00, nothing was realized as internally generated revenue. Management and consultants should explain why the revenue was not collected.

PAYMENTS

During the year, total payments amounted to two billion, eight hundred and twenty-five million, five hundred and seventy-two thousand, four hundred and twenty-four naira, thirteen kobo (N2,825,572,424.13) only. This is broken down as follows:

Recurrent Expenditure	-	N1,883,983,885.19	66.68%
Capital Expenditure	-	N941,588,538.94	33.32%
Total	=	<u>N2,825,572,424.13</u>	100%

From the above presentation, recurrent expenditure took 66.68% leaving 33.32% for capital expenditure. The capital component of the expenditure of 33.32% is a welcome development and management is encouraged to keep it up and even improve on it.

OBSERVATIONS

Twelve (12) payment vouchers were found to have violated the financial memoranda and operational guidelines issued by Government. These vouchers were either not certified for payment by the internal auditor in contravention of the financial memoranda 14.10, or without clearance from the Ministry of Local Government Affairs as required by the operational guidelines for Local Governments or even without jobbing order and contract agreement. The House is therefore, called upon to seriously reprimand the Chairman and his council against this high handedness and show of impunity. See detail below.



LACK OF CLEARANCE AND OTHER OBSERVATIONS

S/N	PAYEE	DETAILS	PV. NO	AMOUNT	OBSERVATIONS
1	Adamu Yaro (DDE)	New extension of market at Tudun Saibu	4	6,954,000.00	PV was not check by I.A
2	Isiyaku Mohammed	Meeting on nutrition intervention	5	1,000,000.00	No clearance
3	Sundry Persons	Scholarship to Soba L.G. indigenes	38	11,097,550.00	No clearance
4	Christopher D. Yahaya	Repairs of Radio Room	40	403,900.00	No contract agreement or jobbing order for the said repairs
5	AdamuYaro	Compensation of market store at Tudun Saibu	41	6,453,010.00	No clearance
6	Ayuba Maharazu	Cash advance for printing of working materials	43	100,000.00	PV was not checked
7	Salim A. Tukur	Purchase of working materials	44	250,000.00	PV was not checked
8	Chanji G.R. Ltd	Const. of earth road in Soba Market	45	15,054,984.44	No clearance
9	Masfas Int. Ltd	Const. of culvert and drainage at Soba market	53	15,704,526.63	No clearance
10	Ya'u Shuaibu	Qur'anic recitation competition	100	1,500,000.00	No clearance
				N58,517,971.07	

LACK OF CLEARANCE AND OTHER OBSERVATIONS

S/N	PAYEE	DETAILS	PV. NO	AMOUNT	OBSERVATIONS
1	Sundry Persons	Touring to Morocco	13	1,706,400.00	No clearance
2	Adamu Yaro	Proposal New extension of Market Tudun Saibu Phase I	14	9,425,00.00	No clearance
				N11,121,400.00	

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS:

As at 31st December, 2019, the Local Government had a nil cash balance while the bank accounts had the sum of twenty- seven million, five hundred and sixty-two thousand, two hundred and sixteen naira, three kobo (N27,562,216.03) only. These balances are in the following accounts:

UBA Operational Salary Account No. 1021636731	N1,070,467.10
UBA Operational Account No. 1021636724	N2,135,530.26
UBA Capital/Revenue Account No. 1000171099	N24,330,096.61
UBA Paris Refund Account No. 1004542655	N26,122.08
Total	<u>N27,562,216.05</u>

These balance have been verified and certified by me.

INVESTMENTS

The book value of the Local Government's investments as at 31st December, 2019, stood at N14,000,000.00. However most of the shares in this investments portfolio are in moribund companies. The value of the liquidated companies' shares should be written off the books as carrying them in the books will be painting a misleading picture of the State of the investments.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits have been remitted appropriately to the third parties.



SOBA LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY
FOR THE PERIOD ENDED 31/12/2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance	18,752,198.76	297,075,484.35	178,453,114.00	628,136,411.00	331,060,926.65		
RECEIPTS							
Statutory Allocation	2,532,731,797.17	2,404,450,638.20	2,731,171,067.00	2,731,171,067.00	326,720,428.80		
Internally Generated Revenue	3,823,313.11		34,975,902.00	34,975,902.00	34,975,902.00		
Transfer from CRF	716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
BTL Receipts	97,953,157.60	151,608,517.61			151,608,517.61		
Total Current Year Receipts	3,351,311,715.35	3,497,647,694.75	3,638,057,022.00	3,638,057,022.00	140,409,327.25		
Total Funds Available	3,370,063,914.11	3,794,723,179.10	3,816,510,136.00	4,266,193,433.00	471,470,253.90		
Recurrent Expenditure: Economic Classification							
Employees Compensation	949,170,440.70	1,220,637,366.68	1,376,155,192.00	1,494,315,074.00	273,677,707.32	1,500,411,529.00	1,667,727,199.00
Social Benefits	90,455,824.34	15,027,863.09	15,103,512.00	104,834,892.00	89,807,028.91	20,000,000.00	20,000,000.00
Overhead Costs	501,802,112.18	496,710,137.81	502,978,212.00	502,978,212.00	6,268,074.19	430,268,436.00	408,406,067.00
BTL Payments	97,953,157.60	151,608,517.61			151,608,517.61		
Transfer to Capital Development Fund	716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
Total Recurrent Expenditure	2,356,184,982.29	2,825,572,424.13	2,766,146,969.00	2,974,038,231.00	148,465,806.87	1,950,679,965.00	2,096,133,266.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	107,148,521.94	30,350,000.00	34,184,083.00	34,184,083.00	3,834,083.00	47,850,000.00	16,200,000.00
04 Improvement to Human Health	25,794,315.00	27,447,522.61	31,500,000.00	31,500,000.00	4,052,477.39	9,750,000.00	7,000,000.00
05 Enhancing Skills and Knowledge	149,826,449.37	105,398,957.47	190,739,100.00	190,739,100.00	85,340,142.53	102,350,000.00	83,025,000.00
06 - Housing and Urban Development	29,843,200.00	7,561,430.00	7,753,731.00	96,745,766.00	89,184,336.00	8,500,000.00	6,500,000.00
09 Environmental Improvement	50,353,123.61	18,694,959.36	19,500,000.00	39,500,000.00	20,805,040.64	4,850,000.00	3,500,000.00
10 Water Resources and Rural Development	56,429,590.20	24,438,640.60	25,250,044.00	25,250,044.00	811,403.40	36,280,000.00	9,700,000.00
11 Information Communication & Technology	500,000.00	1,966,165.42	3,000,000.00	3,000,000.00	1,033,834.58	1,000,000.00	1,000,000.00
13 Reform of Government and Governance	71,056,467.30	226,521,601.87	236,916,211.00	295,116,211.00	68,594,609.13	145,295,000.00	94,920,000.00
14 Power	90,152,193.90	193,723,244.47	194,782,319.00	194,782,319.00	1,059,074.53	97,000,000.00	97,000,000.00
17 Road	135,699,586.15	305,486,017.14	306,737,679.00	381,337,679.00	75,851,661.86	333,687,529.00	333,687,529.00
Total Capital Expenditure by Programme	716,803,447.47	941,588,538.94	1,050,363,167.00	1,292,155,202.00	350,566,663.06	786,562,529.00	652,532,529.00
Total Expenditure (Budget Size)	3,072,988,429.76	3,767,160,963.07	3,816,510,136.00	4,266,193,433.00	499,032,469.93	2,737,242,494.00	2,748,665,795.00
Budget Surplus/(Deficit)	297,075,484.35	27,562,216.03			27,562,216.03	2,737,242,494.00	2,748,665,795.00
Financing of Deficit by Borrowing							
Closing Balance	297,075,484.35	27,562,216.03			27,562,216.03	2,737,242,494.00	2,748,665,795.00

SOBA LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		2,005,456,721.99	2,087,700,643.72
Value Added Tax		398,993,916.21	445,031,153.45
Independent Revenue	1		3,823,313.11
BTL Receipts	2	151,608,517.61	97,953,157.60
Total Receipts		2,556,059,155.81	2,634,508,267.88
Payments:			
Compensation of Employees	3	1,220,637,366.68	949,170,440.70
Social Benefits	4	15,027,863.09	90,455,824.34
Overhead Cost	5	496,710,137.81	501,802,112.18
Below-The-Line Payments	6	151,608,517.61	97,953,157.60
Total Payments		1,883,983,885.19	1,639,381,534.82
Net Cash Flow from Operating Activities		672,075,270.62	995,126,733.06
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		30,350,000.00	107,148,521.94
Improvement to Human Health		27,447,522.61	25,794,315.00
Enhancing Skills and Knowledge		105,398,957.47	149,826,449.37
Housing and Urban Development		7,561,430.00	29,843,200.00
Environmental Improvement		18,694,959.36	50,353,123.61
Water Resources and Rural Development		24,438,640.60	56,429,590.20
Information and Communication Technology		1,966,165.42	500,000.00
Reform of Government and Governance		226,521,601.87	71,056,467.30
Power		193,723,244.47	90,152,193.90
Road		305,486,017.14	135,699,586.15
Net Cash Flow from Investing Activities	7	941,588,538.94	716,803,447.47
Cash Flow from Financing Activities:			
Net Surplus(Deficit) for the Year		269,513,268.32	278,323,285.59
Opening Balance		297,075,484.35	18,752,198.76
Closing Balance	8	27,562,216.03	297,075,484.35
Note 1 - Independent Revenue			

Repayments General			3,823,313.11
Total			3,823,313.11
Note 2 - BTL Receipts			

Withholding Taxes due to FIRS		32,259,830.25	1,519,482.90
VAT due to FIRS		28,534,582.68	10,036,481.32



PAYE Taxes due to State Board of Internal Revenue		7,003,718.62	18,723,871.36
Union Deductions		3,196,217.97	1,851,396.00
Deposits		5,751,787.02	
10% Contract Retention Fee		23,884,486.74	10,040,150.00
Sigma Pension Deduction		42,709,715.11	
WHT to due BIR		1,200,788.50	10,030,381.02
NULGE Deduction		2,129,188.17	25,408,303.48
Party Deduction		1,755,038.40	
Monthly Repayment by Staff Of LG		188,636.46	
NULGE Loan Deduction		218,119.13	123,540.86
Refund of Unclaimed Salary		354,677.19	
National Housing Fund Deduction		2,421,731.37	19,920,050.66
AOPSHON			299,500.00
Total		151,608,517.61	97,953,157.60
Note 3 - Compensation of Employees			

Contribution for Primary Teachers Salaries		710,015,162.18	716,560,927.26
Local Government Staff	3A	510,622,204.50	232,609,513.44
Total		1,220,637,366.68	949,170,440.70
Note 3A - Local Government Staff			

Soba Local Govt		510,622,204.50	232,609,513.44
Total		510,622,204.50	232,609,513.44
Note 4 - Social Benefits			

Contribution to Pension Fund		15,027,863.09	46,727,911.67
Other Pension Requirement			43,727,912.67
Total		15,027,863.09	90,455,824.34
Note 5 - Overhead Costs			

Transport and Travelling		35,203,348.00	82,494,632.00
Utilities		3,273,487.98	2,517,000.00
Material and Supplies		16,396,837.67	53,731,900.00
Maintenance Services		15,241,996.00	22,297,742.19
Training		13,661,801.46	13,198,000.00
Other Services		154,186,743.87	143,981,999.35
Consulting & Professional Services		1,865,000.00	22,298,000.00
Fuel and Lubricants			1,843,217.00
Financial Charges		5,973,941.91	2,935,664.65
Miscellaneous Expenses		247,957,532.20	153,532,956.99
Local Grants and Contributions		2,949,448.72	2,971,000.00
Total		496,710,137.81	501,802,112.18



Note 6 - Below the Line Payments			

WHT	32,259,830.25		1,519,482.90
Vat due to FIRS	28,534,582.68		10,036,481.32
PAYE Tax s due to State Board of Internal Revenue	7,003,718.62		18,723,871.36
Union Deductions	3,196,217.97		1,851,396.00
Deposits	5,751,787.02		
10% Contract Retention Charges	23,884,486.74		10,040,150.00
Sigma Pension Deduction	42,709,715.11		
WHT to due BIR	1,200,788.50		10,030,381.02
NULGE Deduction	2,129,188.17		25,408,303.48
Party Deduction	1,755,038.40		
Monthly Repayment by Staff of LG	188,636.46		
NULGE Loan Deduction	218,119.13		123,540.86
Refund of Unclaimed Salary	354,677.19		
National Housing Fund Deduction	2,421,731.37		19,920,050.66
AOPSHON			299,500.00
Total	151,608,517.61		97,953,157.60
Note 7 - Net Cash From Investing Activities by Location			

Gima Ward			19,800,200.00
Dan Wata Ward	50,620,194.30		9,814,469.21
Rahama Ward	450,000.00		7,630,000.00
Soba Ward	887,018,344.64		601,581,219.55
Maigana Ward	3,500,000.00		2,005,300.00
Garu Gwanki Ward			75,972,258.71
Total	941,588,538.94		716,803,447.47
Note 8 - Closing Balance			

UBA - Paris Fund Refund Account	26,122.06		
UBA - Operational Salary Account	1,070,467.10		
UBA - Operational Account	2,135,530.26		
UBA - Revenue /Capital Project Acct	24,330,096.61		292,905,923.23
First Bank - Main Account			171,836.14
First Bank - Operational Account - Capital Project			413,856.67
First Bank - Operational Account - Salaries			3583868.31
Sub Total: Cash and Bank	27562216.03		297075484.4
Total Consolidated Cash & Bank Balances	27562216.03		297075484.4

SOBA LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	27,562,216.03	297,075,484.35
Sub Total		27,562,216.03	297,075,484.35
Investments and Other Assets			

Investments	9	14,000,000.00	14,000,000.00
Sub Total		14,000,000.00	14,000,000.00
Total Assets		41,562,216.03	311,075,484.35
Public Funds:			

Consolidated Revenue Fund	11	27,562,216.03	297,075,484.35
Capital Development Fund	12		
Other Funds		14,000,000.00	14,000,000.00
Sub - Total: Public Funds		41,562,216.03	311,075,484.35
LIABILITIES:			

Public Funds + Liabilities		41,562,216.03	311,075,484.35
Note 8 - Treasuries and Banks			

UBA - Paris Fund Refund Account		26,122.06	
UBA - Operational Salary Account		1,070,467.10	
UBA - Operational Account		2,135,530.26	
UBA - Revenue /Capital Project Acct		24,330,096.61	292,905,923.23
First Bank - Main Account			171,836.14
First Bank - Operational Account - Capital Project			413,856.67
First Bank - Operational Account - Salaries			3,583,868.31
Total		27,562,216.03	297,075,484.35
Note 9 - Investments			

Ikara Food Processing		2,000,000.00	2,000,000.00
Universal Bank		1,000,000.00	1,000,000.00
Kachia Ginger Company		2,000,000.00	2,000,000.00
Intercity Bank Plc (Unity bank Plc)		2,000,000.00	2,000,000.00

Makarfi Sugar		1,000,000.00		1,000,000.00
First Inland Bank (Former NUB)		5,500,000.00		5,500,000.00
Global Bank		500,000.00		500,000.00
Total		14,000,000.00		14,000,000.00
Note 10 - Advances				

Note 11 - Consolidated Revenue Fund				

Opening Balance		-297075484.4		-18752198.76
Add/(Less) Net Recurrent Surplus/(Deficit)		269513268.3		-278323285.6
Closing Balance		-27562216.03		-297075484.4
Note 12 - Capital Development Fund				



SOBA LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		18,752,198.76	297,075,484.35		207,891,262.00	89,184,222.35		
Add: Recurrent Receipts:								
Statutory Allocation		1,996,885,805.46	1,938,736,013.17	2,171,718,758.00	2,171,718,758.00	232,982,744.83		
Share of VAT		445,031,153.45	398,993,916.21	481,768,226.00	481,768,226.00	82,774,309.79		
Excess Crude		17,895,469.94						
NNPC Refunds			2,886,366.12			2,886,366.12		
10% IGR State Contribution				77,684,083.00	77,684,083.00	77,684,083.00		
Exchange Rate Difference		22,435,756.98	3,240,086.19			3,240,086.19		
Solid Mineral			2,511,215.49			2,511,215.49		
Share of Forex Equalization		45,523,656.99	37,598,342.71			37,598,342.71		
Excess Bank Charges Recovered		4,959,954.35	4,609,684.65			4,609,684.65		
Share of goods & value consideration			15,875,013.66			15,875,013.66		
Sub Total: Statutory Allocation		2,532,731,797.17	2,404,450,638.20	2,731,171,067.00	2,731,171,067.00	326,720,428.80		
Direct Taxes	15			9,436,284.00	9,436,284.00	9,436,284.00		
Rates	17			10,417,846.00	10,417,846.00	10,417,846.00		
Fees	18			9,619,114.00	9,619,114.00	9,619,114.00		
Earnings	21			5,502,658.00	5,502,658.00	5,502,658.00		
Repayments	24	3,823,313.11						
Sub-Total: Independent Revenue		3,823,313.11		34,975,902.00	34,975,902.00	34,975,902.00		
Below The Line Receipts	29	97,953,157.60	151,608,517.61			151,608,517.61		
Total Recurrent Receipts		2,634,508,267.88	2,556,059,155.81	2,766,146,969.00	2,766,146,969.00	210,087,813.19		
Total Funds Available		2,653,260,466.64	2,853,134,640.16	2,766,146,969.00	2,974,038,231.00	120,903,590.84		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	949,170,440.70	1,220,637,366.68	1,376,155,192.00	1,494,315,074.00	273,677,707.32	1,500,411,529.00	1,667,727,199.00
Social Benefits		90,455,824.34	15,027,863.09	15,103,512.00	104,834,892.00	89,807,028.91	20,000,000.00	20,000,000.00
Overhead Cost	31	501,802,112.18	496,710,137.81	502,978,212.00	502,978,212.00	6,268,074.19	430,268,436.00	408,406,067.00
BTL Payments	32	97,953,157.60	151,608,517.61			151,608,517.61		
Total Recurrent Payments		1,639,381,534.82	1,883,983,885.19	1,894,236,916.00	2,102,128,178.00	218,144,292.81	1,950,679,965.00	2,096,133,266.00
Net Recurrent Funds before Transfers		1,013,878,931.82	969,150,754.97	871,910,053.00	871,910,053.00	97,240,701.97	1,950,679,965.00	2,096,133,266.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
Total Appropriations/Transfers		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
Closing Balance		297,075,484.35	27,562,216.03			27,562,216.03	1,950,679,965.00	2,096,133,266.00
Note 16 - Licenses								



Note 17 - Rates								

Shops and Kiosk Rates				4,027,816.00	4,027,816.00	4,027,816.00		
Land use Charges (Private and Commercial Property)				6,390,030.00	6,390,030.00	6,390,030.00		
Total				10,417,846.00	10,417,846.00	10,417,846.00		
Note 18 - Fees								

Marriage/Divorce Fees				2,254,839.00	2,254,839.00	2,254,839.00		
Slaughter Slab Fees				690,575.00	690,575.00	690,575.00		
Other Levies and Fees				6,673,700.00	6,673,700.00	6,673,700.00		
Total				9,619,114.00	9,619,114.00	9,619,114.00		
Note 19 - Fines								

Note 20 - Sales								

Note 21 - Earnings								

Earning from Motor Park				5,502,658.00	5,502,658.00	5,502,658.00		
Total				5,502,658.00	5,502,658.00	5,502,658.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 25 - Investment Income								

Note 26 - Interest								

Note 27 - Miscellaneous								

Note 29 - BTL Receipts								

Withholding Taxes due to FIRS		1,519,482.90	32,259,830.25			32,259,830.25		
VAT due to FIRS		10,036,481.32	28,534,582.68			28,534,582.68		
PAYE Taxes due to State Board of Internal Revenue		18,723,871.36	7,003,718.62			7,003,718.62		



Union Deductions		1,851,396.00	3,196,217.97			3,196,217.97		
Deposits			5,751,787.02			5,751,787.02		
10% Contract Retention Fee		10,040,150.00	23,884,486.74			23,884,486.74		
Sigma Pension Deduction			42,709,715.11			42,709,715.11		
WHT to due BIR		10,030,381.02	1,200,788.50			1,200,788.50		
NULGE Deduction		25,408,303.48	2,129,188.17			2,129,188.17		
Party Deduction			1,755,038.40			1,755,038.40		
Monthly Repayment by Staff Of LG			188,636.46			188,636.46		
NULGE Loan Deduction		123,540.86	218,119.13			218,119.13		
Refund of Unclaimed Salary			354,677.19			354,677.19		
National Housing Fund Deduction		19,920,050.66	2,421,731.37			2,421,731.37		
AOPSHON		299,500.00						
Total		97,953,157.60	151,608,517.61			151,608,517.61		
Note 30 - Salaries Wages & Allowances								

Department of Admin & Finance		232,609,513.44	305,079,071.82	305,093,221.00	350,093,221.00	45,014,149.18	331,296,300.00	364,425,930.00
Department of Education and Social Development							991,355,565.00	1,121,065,639.00
Department of Primary Health Care			205,543,132.68	206,274,864.00	206,274,864.00	731,731.32	177,759,664.00	182,235,630.00
Contribution to Primary Education		716,560,927.26	710,015,162.18	864,787,107.00	937,946,989.00	227,931,826.82		
Total		949,170,440.70	1,220,637,366.68	1,376,155,192.00	1,494,315,074.00	273,677,707.32	1,500,411,529.00	1,667,727,199.00
Note 31 - Overhead Cost								

Department of Admin and Finance		385,896,365.26	380,763,205.64	383,577,905.00	383,577,905.00	2,814,699.36	323,634,018.00	296,474,649.00
Department of Agriculture & Forestry		39,844,100.00	13,255,319.19	14,021,419.00	14,021,419.00	766,099.81	20,721,419.00	20,346,419.00
Department of Works and Infrastructure		17,688,434.93	21,347,033.98	22,760,000.00	22,760,000.00	1,412,966.02	18,120,000.00	16,260,000.00
Department of Education and Social Development		28,926,601.99	56,169,278.00	56,900,000.00	56,900,000.00	730,722.00	36,200,000.00	36,200,000.00
Department of Primary Health Care		29,446,610.00	25,175,301.00	25,718,888.00	25,718,888.00	543,587.00	31,592,999.00	39,124,999.00
Total		501,802,112.18	496,710,137.81	502,978,212.00	502,978,212.00	6,268,074.19	430,268,436.00	408,406,067.00
Note 32 - BTL Payments								

WHT		1,519,482.90	32,259,830.25			32,259,830.25		
Vat due to FIRS		10,036,481.32	28,534,582.68			28,534,582.68		
PAYE Taxes due to State Board of Internal Revenue		18,723,871.36	7,003,718.62			7,003,718.62		
Union Deductions		1,851,396.00	3,196,217.97			3,196,217.97		
Deposits			5,751,787.02			5,751,787.02		
10% Contract Retention Charges		10,040,150.00	23,884,486.74			23,884,486.74		
Sigma Pension Deduction			42,709,715.11			42,709,715.11		
WHT to due BIR		10,030,381.02	1,200,788.50			1,200,788.50		
NULGE Deduction		25,408,303.48	2,129,188.17			2,129,188.17		
Party Deduction			1,755,038.40			1,755,038.40		
Monthly Repayment by Staff of LG			188,636.46			188,636.46		
NULGE Loan Deduction		123,540.86	218,119.13			218,119.13		
Refund of Unclaimed Salary			354,677.19			-354,677.19		
National Housing Fund Deduction		19920050.66	2421731.37			-2421731.37		
AOPSHON		299500						
Total		97953157.6	151608517.6			-151608517.6		

SOBA LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				-178453114	-420245149	-420245149		
Add: Capital Receipts								
Transfer from Consolidated Revenue Fund		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
Sub Total: Capital Receipts		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
Total Capital Funds Available		716,803,447.47	941,588,538.94	1,050,363,167.00	1,292,155,202.00	350,566,663.06		
Less: Capital Expenditure:								
General Public Services	37	71,056,467.30	226,987,767.29	237,416,211.00	295,616,211.00	68,628,443.71	145,795,000.00	95,420,000.00
Economic Affairs	38	333,000,301.99	530,813,090.21	537,404,081.00	612,004,081.00	81,190,990.79	481,767,529.00	448,587,529.00
Environmental Protection	39	30,552,923.61	18,694,959.36	19,500,000.00	19,500,000.00	805,040.64	4,850,000.00	3,500,000.00
Housing and Community Development	40	106,072,990.20	30,746,242.00	31,303,775.00	140,295,810.00	109,549,568.00	41,550,000.00	14,500,000.00
Health	41	25,794,315.00	27,447,522.61	31,500,000.00	31,500,000.00	4,052,477.39	9,750,000.00	7,000,000.00
Education	43	150,326,449.37	106,898,957.47	193,239,100.00	193,239,100.00	86,340,142.53	102,850,000.00	83,525,000.00
Total Capital Expenditure		716,803,447.47	941,588,538.94	1,050,363,167.00	1,292,155,202.00	350,566,663.06	786,562,529.00	652,532,529.00
Closing Balance							786,562,529.00	652,532,529.00
Note 35 - Aids and Grants:								

Note 36: Internal Loans								

Note 37 - General Public Services								

70133 - Other General Services		71,056,467.30	226,987,767.29	237,416,211.00	295,616,211.00	68,628,443.71	145,795,000.00	95,420,000.00
Total		787,859,914.77	1,168,576,306.23	1,287,779,378.00	1,587,771,413.00	419,195,106.77	932,357,529.00	747,952,529.00
Note 38 - Economic Affairs								

70412 - General Labour Affairs			1,253,828.60	1,700,000.00	1,700,000.00	446,171.40	3,230,000.00	1,700,000.00
70421 - Agriculture		107,148,521.94	30,350,000.00	34,184,083.00	34,184,083.00	3,834,083.00	47,850,000.00	16,200,000.00
70435 - Electricity		90,152,193.90	193,723,244.47	194,782,319.00	194,782,319.00	1,059,074.53	97,000,000.00	97,000,000.00
70443 - Construction		135,699,586.15	305,486,017.14	306,737,679.00	381,337,679.00	75,851,661.86	333,687,529.00	333,687,529.00
Total		333,000,301.99	530,813,090.21	537,404,081.00	612,004,081.00	81,190,990.79	481,767,529.00	448,587,529.00
Note 39 - Environmental Protection								

70510 - Waste Management			1,500,000.00	2,000,000.00	2,000,000.00	500,000.00		
70520 - Water Waste Management		30,552,923.61	2,200,000.00	2,500,000.00	2,500,000.00	300,000.00		
70550 - R & D Environmental Protection			14,994,959.36	15,000,000.00	15,000,000.00	5,040.64	4,850,000.00	3,500,000.00
Total		30,552,923.61	18,694,959.36	19,500,000.00	19,500,000.00	805,040.64	4,850,000.00	3,500,000.00

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		106,072,990.20	30,746,242.00	31,303,775.00	140,295,810.00	109,549,568.00	41,550,000.00	14,500,000.00
Total		106,072,990.20	30,746,242.00	31,303,775.00	140,295,810.00	109,549,568.00	41,550,000.00	14,500,000.00
Note 41 - Health								

70731 - General Hospital Services		25794315	27447522.61	31500000	31500000	4052477.39	9750000	7000000
Total		25794315	27447522.61	31500000	31500000	4052477.39	9750000	7000000
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		150326449.4	106898957.5	193239100	193239100	86340142.53	102850000	83525000
Total		150326449.4	106898957.5	193239100	193239100	86340142.53	102850000	83525000
Note 44 - Social Protection								



SOBA LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin and Finance								

25001001/11010001	Statutory Allocation	1,996,885,805.46	1,938,736,013.17	2,171,718,758.00	2,171,718,758.00	232,982,744.83		
25001001/11010002	Share of VAT	445,031,153.45	398,993,916.21	481,768,226.00	481,768,226.00	82,774,309.79		
25001001/11010003	Excess Crude	17,895,469.94						
25001001/11010006	NNPC Refunds		2,886,366.12			2,886,366.12		
25001001/11010011	10% IGR State Contribution			77,684,083.00	77,684,083.00	77,684,083.00		
25001001/11010013	Exchange Rate Difference	22,435,756.98	3,240,086.19			3,240,086.19		
25001001/11000018	Solid Mineral		2,511,215.49			2,511,215.49		
25001001/11000019	Share of Forex Equalization	45,523,656.99	37,598,342.71			37,598,342.71		
25001001/11000020	Excess Bank Charges Recovered	4,959,954.35	4,609,684.65			4,609,684.65		
25001001/11000000	Share of goods & value consideration		15,875,013.66			15,875,013.66		
Total		2,532,731,797.17	2,404,450,638.20	2,731,171,067.00	2,731,171,067.00	326,720,428.80		
TAXES								
25001001 - Department of Admin and Finance								

25001001/12100002	Repayment of Bicycle Advances(Principal)	1,401,624.00						
25001001/12100005	Refunds	2,421,689.11						
Total		3,823,313.11						
LICENSES								
25001001 - Department of Admin and Finance								

RATES								
25001001 - Department of Admin and Finance								

25001001/12030006	Shops and Kiosk Rates			4,027,816.00	4,027,816.00	4,027,816.00		
25001001/12030007	Land use Charges (Private and Commercial Property)			6,390,030.00	6,390,030.00	6,390,030.00		
Total				10,417,846.00	10,417,846.00	10,417,846.00		
FEES								
25001001 - Department of Admin and Finance								

25001001/12040018	Marriage/Divorce Fees			2,254,839.00	2,254,839.00	2,254,839.00		
25001001/12040099	Slaughter Slab Fees			690,575.00	690,575.00	690,575.00		
25001001/12040104	Other Levies and Fees			6,673,700.00	6,673,700.00	6,673,700.00		
Total				9,619,114.00	9,619,114.00	9,619,114.00		
FINES								
25001001 - Department of Admin and Finance								

SALES								
25001001 - Department of Admin and Finance								



EARNINGS								
25001001 - Department of Admin and Finance								

25001001/12070013 Earning from Motor Park				5,502,658.00	5,502,658.00	5,502,658.00		
Total				5,502,658.00	5,502,658.00	5,502,658.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin and Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin and Finance								

REPAYMENTS								
25001001 - Department of Admin and Finance								

25001001/12100002 Repayment of Bicycle Advances(Principal)		1,401,624.00						
25001001/12100005 Refunds		2,421,689.11						
Total		3,823,313.11						
INVESTMENT INCOME								
25001001 - Department of Admin and Finance								

INTEREST EARNED								
25001001 - Department of Admin and Finance								

MISCELLANEOUS								
25001001 - Department of Admin and Finance								

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin and Finance								

25001001/12150001 With holding Taxes due to FIRS		1,519,482.90	32,259,830.25			32,259,830.25		
25001001/12150002 VAT due to FIRS		10,036,481.32	28,534,582.68			28,534,582.68		
5001001/12150003 PAYE Taxes due to State Board of Internal Revenue		18,723,871.36	7,003,718.62			7,003,718.62		
25001001/12150004 Union Deductions		1,851,396.00	3,196,217.97			3,196,217.97		
25001001/12150005 Deposits			5,751,787.02			5,751,787.02		
25001001/12150008 10% Contract Retention Fee		10,040,150.00	23,884,486.74			23,884,486.74		
25001001/12150009 Sigma Pension Deduction			42,709,715.11			42,709,715.11		
25001001/12150010 WHT to due BIR		10,030,381.02	1,200,788.50			1,200,788.50		
25001001/12150012 NULGE Deduction		25,408,303.48	2,129,188.17			2,129,188.17		
25001001/12150015 Party Deduction			1,755,038.40			1,755,038.40		
25001001/12150016 Monthly Repayment by Staff Of LG			188,636.46			188,636.46		
25001001/12150026 NULGE Loan Deduction		123,540.86	218,119.13			218,119.13		
25001001/12150030 Refund of Unclaimed Salary			-354,677			354,677		
25001001/12150036 National Housing Fund Deduction		-19,920,051	-2,421,731			2,421,731		
25001001/12150039 AOPSHON		-299,500						
Total		-97,953,158	-151,608,518			151,608,518		

SOBA LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/21010101 Basic Salary		232,609,513.44	305,079,071.82	305,093,221.00	350,093,221.00	45,014,149.18	331,296,300.00	364,425,930.00
Sub Total - Personnel Cost		232,609,513.44	305,079,071.82	305,093,221.00	350,093,221.00	45,014,149.18	331,296,300.00	364,425,930.00
25001001/22020101 Local Travel and Transport - Training		41,949,132.00	17,489,700.00	17,500,000.00	17,500,000.00	10,300.00	63,000,000.00	54,000,000.00
25001001/22020106 Duty tour Allowance-Civil Servant		40,545,500.00	17,713,648.00	17,722,781.00	17,722,781.00	9,133.00	47,445,562.00	23,722,781.00
25001001/22020203 Internet Access Charges		385,000.00						
25001001/22020301 Office Stationeries/Computer Consumables		7,698,000.00	2,480,030.00	2,500,000.00	2,500,000.00	19,970.00	5,000,000.00	5,000,000.00
25001001/22020305 Printing of Non Security Documents		5,717,500.00	4,928,736.48	5,000,000.00	5,000,000.00	71,263.52	7,000,000.00	7,000,000.00
25001001/22020306 Printing of Security Documents		9,207,300.00	4,959,200.00	5,000,000.00	5,000,000.00	40,800.00	7,000,000.00	7,000,000.00
25001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			3,198,450.00	3,300,000.00	3,300,000.00	101,550.00	4,000,000.00	4,000,000.00
25001001/22020402 Maintenance of Office Furniture		6,556,275.00						
25001001/22020403 Maintenance of Office Building Residential Qtrs		6,282,249.26						
25001001/22020501 Training Staff Dev. And Welfare		325,000.00						
25001001/22020502 International Training			1,974,116.24	2,000,000.00	2,000,000.00	25,883.76	5,000,000.00	5,000,000.00
25001001/22020503 Contribution to Training Fund		5,997,000.00	1,646,287.22	1,650,000.00	1,650,000.00	3,712.78	7,150,000.00	7,150,000.00
25001001/22020505 Workshops & Seminars		6,876,000.00	5,944,998.00	6,045,000.00	6,045,000.00	100,002.00	6,708,625.00	6,790,437.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant			914,500.00	1,000,000.00	1,000,000.00	85,500.00	945,000.00	945,000.00
25001001/22020601 Security Services		128,425,999.35	31,642,240.13	31,650,000.00	31,650,000.00	7,759.87		
25001001/22020604 Security Vote (Including Operations)		8,142,000.00	4,989,488.00	5,000,000.00	5,000,000.00	10,512.00	4,200,000.00	4,200,000.00
25001001/22020605 Cleaning &Fumigation Services		2,914,000.00	624,996.84	700,000.00	700,000.00	75,003.16	700,000.00	700,000.00
25001001/22020606 Payment Of Security Guard Allowances			108,817,723.90	108,885,000.00	108,885,000.00	67,276.10	36,000,000.00	36,000,000.00
25001001/22020611 5% Incentives for Revenue Officers			943,995.00	1,000,000.00	1,000,000.00	56,005.00	1,000,000.00	1,000,000.00
25001001/22020701 Financial Consulting		4,095,000.00						
25001001/22020706 Surveying Services		3,865,000.00						
25001001/22020709 Consulting Services and Special Committees		3,918,000.00						
25001001/22020711 Automation of IPSAS Accounting Document		1,722,000.00	1,865,000.00	2,000,000.00	2,000,000.00	135,000.00	4,000,000.00	4,000,000.00
25001001/22020901 Bank Charges (Other Than interest)		1,760,664.65	1,457,638.16	1,510,501.00	1,510,501.00	52,862.84	1,000,000.00	1,000,000.00
25001001/22020902 Insurance for Local Government Property		1,175,000.00	3,551,982.70	3,689,753.00	3,689,753.00	137,770.30	2,000,000.00	2,000,000.00
25001001/22020904 Other CRF Bank Charges			914,321.05	1,094,431.00	1,094,431.00	180,109.95	1,094,431.00	1,094,431.00
25001001/22020905 Group Life Insurance			50,000.00	200,000.00	200,000.00	150,000.00	2,000,000.00	2,000,000.00



25001001/22021001	Refreshment & Meals			2,992,700.00	3,000,000.00	3,000,000.00	7,300.00	5,000,000.00	5,000,000.00
25001001/22021003	Publicity Advert & Briefing			11,963,999.85	12,000,000.00	12,000,000.00	36,000.15	9,000,000.00	9,000,000.00
25001001/22021007	Staff Welfare Scheme			19,933,931.00	20,000,000.00	20,000,000.00	66,069.00	4,000,000.00	4,000,000.00
25001001/22021008	Subscription To Professional Bodies		1,460,675.00						
25001001/22021013	Promotion Examination By LGSB		3,175,000.00	350,000.00	600,000.00	600,000.00	250,000.00	1,000,000.00	1,000,000.00
25001001/22021014	Annual Budget Expenses and Administration		10,641,300.00	9,819,521.38	10,000,000.00	10,000,000.00	180,478.62	2,380,000.00	2,380,000.00
25001001/22021024	Formation and Development of Cooperative							1,000,000.00	1,000,000.00
25001001/22021030	Miscellaneous Expenses			1,375,500.00	1,500,000.00	1,500,000.00	124,500.00	2,500,000.00	2,500,000.00
25001001/22021031	Promotion Examination			3,499,000.00	3,500,000.00	3,500,000.00	1,000.00	3,000,000.00	3,000,000.00
25001001/22021034	Benefit to Elected/Appointed Officials		26,657,270.00						
25001001/22021035	Local Government Election		16,907,000.00	35,564,733.64	35,620,258.00	35,620,258.00	55,524.36	39,000,000.00	45,000,000.00
25001001/22021040	Final Accounts and Budget Preparation Expenses			1,962,799.00	2,000,000.00	2,000,000.00	37,201.00		
25001001/22021043	Assistance to Religious Teachers Activities			5,420,000.00	5,500,000.00	5,500,000.00	80,000.00	2,000,000.00	2,000,000.00
25001001/22021066	Repatriation of Foster And Destitutes			772,400.00	800,000.00	800,000.00	27,600.00	2,000,000.00	2,000,000.00
25001001/22021067	Poverty Alleviation programme			1,955,000.00	2,000,000.00	2,000,000.00	45,000.00		
25001001/22021068	Monitoring and Evaluation		5,220,000.00	3,058,950.00	3,092,000.00	3,092,000.00	33,050.00	6,110,400.00	5,092,000.00
25001001/22021070	Committees & Commissions Expenses			3,651,101.80	3,700,000.00	3,700,000.00	48,898.20	3,000,000.00	3,000,000.00
25001001/22021071	Remuneration of Traditional and Title Holders		14,752,000.00	15,665,238.53	15,818,181.00	15,818,181.00	152,942.47		
25001001/22021076	Retirement Bond Redemption Fund		14,546,500.00						
25001001/22021077	Local Government Reform		4,980,000.00	2,765,000.00	3,000,000.00	3,000,000.00	235,000.00	5,000,000.00	5,000,000.00
25001001/22021078	Statistical Data Collection General			5,959,980.00	6,000,000.00	6,000,000.00	40,020.00	5,400,000.00	5,900,000.00
25001001/22021079	Logistics for General Election			34,996,850.00	35,000,000.00	35,000,000.00	3,150.00	25,000,000.00	25,000,000.00
25001001/22040109	Grant to Communities/NGO's			2,949,448.72	3,000,000.00	3,000,000.00	50,551.28	3,000,000.00	3,000,000.00
Sub Total Overhead Cost			385,896,365.26	380,763,205.64	383,577,905.00	383,577,905.00	2,814,699.36	323,634,018.00	296,474,649.00
Total Recurrent Expenditure			618,505,878.70	685,842,277.46	688,671,126.00	733,671,126.00	47,828,848.54	654,930,318.00	660,900,579.00
15001001 - DEPARTMENT OF AGRIC & FORESTRY									

15001001/22020314	Provision of Service Materials		16,048,100.00						
15001001/22020316	Purchase of Agro Chemicals/Purchase of Veterinary Drugs		1,750,000.00	1,989,671.19	2,000,000.00	2,000,000.00	10,328.81	1,000,000.00	1,000,000.00
15001001/22020318	Control of Keeping Animals		3,800,000.00	1,056,400.00	1,081,419.00	1,081,419.00	25,019.00	3,581,419.00	3,581,419.00
15001001/22020605	Cleaning &Fumigation Services		4,500,000.00						
15001001/22020609	Bush Clearing Along High Ways			1,138,300.00	1,140,000.00	1,140,000.00	1,700.00	2,640,000.00	2,640,000.00
15001001/22021055	Tree Planting Campaign				500,000.00	500,000.00	500,000.00	4,000,000.00	4,000,000.00
15001001/22021062	Purchase of Crops Seedling			2,980,948.00	3,000,000.00	3,000,000.00	19,052.00	4,000,000.00	4,000,000.00
15001001/22021063	Promotion of Agric Prod. Preserva. packaging & Procesg		10,775,000.00	1,885,000.00	2,000,000.00	2,000,000.00	115,000.00	4,000,000.00	4,000,000.00
15001001/22021064	World food Day/Women Days Celebration			4,205,000.00	4,300,000.00	4,300,000.00	95,000.00	1,500,000.00	1,125,000.00
15001001/22040109	Grant To Communities/NGOs		2,971,000.00						
Sub Total Overhead Cost			39,844,100.00	13,255,319.19	14,021,419.00	14,021,419.00	766,099.81	20,721,419.00	20,346,419.00
Total Recurrent Expenditure			39,844,100.00	13,255,319.19	14,021,419.00	14,021,419.00	766,099.81	20,721,419.00	20,346,419.00
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE									

34001001/22020201	Electricity Charges		1,434,000.00	2,918,487.98	3,000,000.00	3,000,000.00	81,512.02	4,000,000.00	4,000,000.00
34001001/22020205	Settlement of Water Bill		698,000.00	355,000.00	500,000.00	500,000.00	145,000.00	1,000,000.00	1,000,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		6,112,500.00	4,139,546.00	4,300,000.00	4,300,000.00	160,454.00	2,000,000.00	2,000,000.00
34001001/22020404	Maintenance of Office Furniture			975,000.00	1,000,000.00	1,000,000.00	25,000.00	3,000,000.00	3,000,000.00



34001001/22020403	Maintenance of Office Building Residential Qtrs		4,494,000.00	4,700,000.00	4,700,000.00	206,000.00	1,700,000.00	1,700,000.00
34001001/22020405	Maintenance of Plants & Generators	1,894,875.90	1,448,000.00	1,760,000.00	1,760,000.00	312,000.00	1,760,000.00	1,760,000.00
34001001/22020406	Other maintenance Services	1,451,842.03	987,000.00	1,000,000.00	1,000,000.00	13,000.00	1,500,000.00	1,500,000.00
34001001/22020603	Residential Rent		1,880,000.00	2,000,000.00	2,000,000.00	120,000.00		
34001001/22020605	Cleaning &Fumigation Services		4,150,000.00	4,500,000.00	4,500,000.00	350,000.00	3,160,000.00	1,300,000.00
34001001/22020712	Fixed Assets Register Valuation and Tagnation	4,254,000.00						
34001001/22020801	Motor Vehicle Fuel Cost	300,000.00						
34001001/22020803	Plant /Generator Fuel Cost	1,543,217.00						
Sub Total Overhead Cost		17,688,434.93	21,347,033.98	22,760,000.00	22,760,000.00	1,412,966.02	18,120,000.00	16,260,000.00
Total Recurrent Expenditure		17,688,434.93	21,347,033.98	22,760,000.00	22,760,000.00	1,412,966.02	18,120,000.00	16,260,000.00
17001001 - DEPARTMENT OF EDUCATION & SOCIAL DEVELOPMENT								

17001001/21010101	Basic Salary						991,355,565.00	1,121,065,639.00
Sub Total - Personnel Cost							991,355,565.00	1,121,065,639.00
17001001/22020310	Teaching aids/ Instruction Materials		982,800.00	1,000,000.00	1,000,000.00	17,200.00	2,000,000.00	2,000,000.00
17001001/22020504	Mass Literacy/Formal Adult Edu.		3,181,900.00	3,200,000.00	3,200,000.00	18,100.00	3,200,000.00	3,200,000.00
17001001/22021001	Refreshment & Meals	4,644,940.00						
17001001/22021003	Publicity Advert & Briefing	3,684,936.99						
17001001/22021009	Sporting Activities	6,157,750.00	8,934,000.00	9,000,000.00	9,000,000.00	66,000.00	7,000,000.00	7,000,000.00
17001001/22021018	Rural Women And Youth Empowerment Prog.		6,875,750.00	7,000,000.00	7,000,000.00	124,250.00		
17001001/22021021	Local Cultural Festival	3,580,000.00	7,461,250.00	7,500,000.00	7,500,000.00	38,750.00	7,500,000.00	7,500,000.00
17001001/22021022	Cultural and Festival of Arts	2,924,000.00						
17001001/22021024	Women Empowerment Programme		827,000.00	1,000,000.00	1,000,000.00	173,000.00		
17001001/22021025	NYSC Allowance	2,453,000.00	4,890,000.00	5,000,000.00	5,000,000.00	110,000.00	3,000,000.00	3,000,000.00
17001001/22021042	Bursary Award & Edu. Dev.	5,481,975.00	18,149,500.00	18,200,000.00	18,200,000.00	50,500.00	6,000,000.00	6,000,000.00
17001001/22021047	Overhead to Primary School		2,892,078.00	3,000,000.00	3,000,000.00	107,922.00	6,000,000.00	6,000,000.00
17001001/22021048	Youth Summit/National Youth Council		1,975,000.00	2,000,000.00	2,000,000.00	25,000.00	1,500,000.00	1,500,000.00
Sub Total Overhead Cost		28,926,601.99	56,169,278.00	56,900,000.00	56,900,000.00	730,722.00	36,200,000.00	36,200,000.00
Total Recurrent Expenditure		28,926,601.99	56,169,278.00	56,900,000.00	56,900,000.00	730,722.00	1,027,555,565.00	1,157,265,639.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary		205,543,132.68	206,274,864.00	206,274,864.00	731,731.32	177,759,664.00	182,235,630.00
Sub Total - Personnel Cost			205,543,132.68	206,274,864.00	206,274,864.00	731,731.32	177,759,664.00	182,235,630.00
21001001/22020307	Drugs & Medical Supplies	9,511,000.00						
21001001/22020708	Medical Consulting	4,444,000.00						
21001001/22021027	IPDS	9,573,360.00	4,492,000.00	4,500,000.00	4,500,000.00	8,000.00	10,000,000.00	10,000,000.00
21001001/22021031	Rehabilitation of People with Disability		794,800.00	800,000.00	800,000.00	5,200.00	1,500,000.00	1,500,000.00
21001001/22021041	Emergency Relief Materials/ Preparedness & Response to Epide		4,353,000.00	4,380,000.00	4,380,000.00	27,000.00	7,532,000.00	15,064,000.00
21001001/22021047	Overhead Cost payment to Hospitals		2,700,000.00	2,877,888.00	2,877,888.00	177,888.00		
21001001/22021052	System & Services of PHC/Support to Health Care Facilities		1,195,000.00	1,200,000.00	1,200,000.00	5,000.00	1,600,000.00	1,600,000.00

21001001/22021054	Comm. Direct Intervention		5,918,250.00	2,850,501.00	3,000,000.00	3,000,000.00	149,499.00	4,999,999.00	4,999,999.00
21001001/22021057	Diseases Control			2,926,000.00	2,961,000.00	2,961,000.00	35,000.00	2,461,000.00	2,461,000.00
21001001/22021080	Infant and Young Child feeding (IYCF)			5,864,000.00	6,000,000.00	6,000,000.00	136,000.00	3,500,000.00	3,500,000.00
Sub Total Overhead Cost			29,446,610.00	25,175,301.00	25,718,888.00	25,718,888.00	543,587.00	31,592,999.00	39,124,999.00
Total Recurrent Expenditure			29,446,610.00	230,718,433.68	231,993,752.00	231,993,752.00	1,275,318.32	209,352,663.00	221,360,629.00
51001001 - TRADITIONAL OFFICE									

61001001 - SOBA DEVELOPMENT AREA									

61002001 - YAKASAI DEVELOPMENT AREA									

61003001 - TURAWA DEVELOPMENT AREA									

MANDATORY DEDUCTIONS									

17001001/21010101	Contribution to Primary Education - Basic Salary		716,560,927.26	710,015,162.18	864,787,107.00	937,946,989.00	227,931,826.82		
Total			716,560,927.26	710,015,162.18	864,787,107.00	937,946,989.00	227,931,826.82		
SOCIAL BENEFITS									

DEPARTMENT OF ADMIN & FINANCE									

25001001/22010102	Contribution to Pension Fund		46,727,912	15,027,863	15,103,512	59,969,202	44,941,339		
25001001/22010105	Other Pension Requirement		43,727,913			44,865,690	20,000,000	20,000,000	20,000,000
Total			90,455,824	15,027,863	15,103,512	104,834,892	89,807,029	20,000,000	20,000,000



SOBA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010101 Transfer from CRF to CDF		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
Total		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
OTHER CAPITAL RECEIPTS								

MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		-716,803,447	-941,588,539	-871,910,053	-871,910,053	69,678,486		

SOBA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPARTMENT OF ADMIN & FINANCE								

25001001/23020113/01000001	Construction of Loading and Up-Loading of Cattle at Soba and	14,176,515.54						
25001001/23020118/06000002	Constr / Prov.Of Public Toilets provision Of V.I.P Toile t	4,200,000.00					2,000,000.00	2,000,000.00
25001001/23030124/06000003	Rehabilitation & Repairs of Market	10,500,000.00	6,498,000.00	6,500,000.00	6,500,000.00	2,000.00	2,500,000.00	2,500,000.00
25001001/23020104/06000004	Fencing of Cemetery	5,000,000.00	185,000.00	200,000.00	200,000.00	15,000.00	1,500,000.00	1,500,000.00
25001001/23030104/10000001	Renovation of Water to all Offices		1,253,828.60	1,700,000.00	1,700,000.00	446,171.40	3,230,000.00	1,700,000.00
25001001/23020127/11000001	Construction/Provision of ICT Rooms & Purchase of Computer &		466,165.42	500,000.00	500,000.00	33,834.58	500,000.00	500,000.00
25001001/23010112/13000002	Supply of Office Furniture & Fittings for Offices in the L/G	3,697,700.00	2,911,520.68	3,000,000.00	3,000,000.00	88,479.32	1,480,000.00	1,920,000.00
25001001/23010113/13000004	To Purchase Computers for Keeping & Updating Information		5,800,000.00	6,500,000.00	6,500,000.00	700,000.00	1,000,000.00	1,000,000.00
25001001/23020101/13000005	Constr. of Computers room for Dept. of Budget Planning etc	25,250,000.00	96,468,393.59	101,000,000.00	101,000,000.00	4,531,606.41	10,000,000.00	10,000,000.00
25001001/23020104/13000006	Fencing of Local Government Secretariat	13,394,000.00						
25001001/23030121/13000007	Rehab / Repairs Of Local Govt. Secretariat		18,235,491.35	19,000,000.00	19,000,000.00	764,508.65	5,075,000.00	3,500,000.00
25001001/23030121/13000008	Local Government Secretariat	6,797,719.90						
25001001/23030103/13000009	Rehabilitation and Repairs of Residential Building	4,000,000.00	480,595.59	500,000.00	500,000.00	19,404.41	1,500,000.00	1,500,000.00
25001001/23020101/13000010	Construction of 3No Police Outpost at Richifa Kinkiba & Danw				33,200,000.00	33,200,000.00		
25001001/23010105/13000011	Purchase of Toyota Hilux for Project Monitoring & Motor Ccycl				25,000,000.00	25,000,000.00		
25001001/23050101/13000012	Fixed Asset Register Valuation and Tagnation		498,099.54	500,000.00	500,000.00	1,900.46	12,000,000.00	12,000,000.00
25001001/23010101/13000013	Purchase / Acquisition Of Land		2,300,000.00	3,000,000.00	3,000,000.00	700,000.00	24,000,000.00	6,000,000.00
25001001/23050101/13000014	Provision of Facilities for Security Agencies		51,800,000.00	52,313,000.00	52,313,000.00	513,000.00		
25001001/23050101/13000015	Provision of I Care Local Government		4,000,000.00	4,500,000.00	4,500,000.00	500,000.00	4,200,000.00	1,500,000.00
25001001/23050101/13000016	Settlement of Capital Liabilities		12,150,000.00	12,853,211.00	12,853,211.00	703,211.00	40,000,000.00	20,000,000.00
25001001/23050101/13000017	Supply and Installation of of Digital Panasonic Pabx Interco		4,273,501.12	5,300,000.00	5,300,000.00	1,026,498.88		
Total		87,015,935.44	207,320,595.89	217,366,211.00	275,566,211.00	68,245,615.11	108,985,000.00	65,620,000.00
15001001 - DEPARTMENT OF AGRIC AND FORESTRY								

15001001/23010127/01000002	Purchase of Tractors Implement such as A & B		400,000.00	500,000.00	500,000.00	100,000.00		
15001001/23050101/01000010	Food Security		6,700,000.00	7,000,000.00	7,000,000.00	300,000.00		
15001001/23010127/01000012	Supply of Irrigation Pumps for Dry Season Farming Prog.	10,220,100.00		500,000.00	500,000.00	500,000.00	8,200,000.00	1,000,000.00
15001001/23010127/01000013	Provision of Fuel Plantation / Economic Trees	3,950,000.00	2,800,000.00	3,000,000.00	3,000,000.00	200,000.00	2,600,000.00	2,000,000.00
15001001/23010124/01000014	Purchase of Agro Chemicals	5,230,000.00	3,300,000.00	3,500,000.00	3,500,000.00	200,000.00	5,550,000.00	1,500,000.00
15001001/23050101/01000018	Vocational and Skill Development	11,000,000.00						
15001001/23030112/01000019	Rehabilitation / Repairs of Veterinary Clinic at Kwasallo	2,005,300.00	2,000,000.00	2,200,000.00	2,200,000.00	200,000.00	800,000.00	200,000.00
15001001/23010127/01000022	Purchase Of Agricultural Equipment	9,884,000.00	7,350,000.00	7,500,000.00	7,500,000.00	150,000.00	11,500,000.00	2,500,000.00



15001001/23020104/01000023	Provision for Demarcation of Livestock Route Soba & Maigana	10,839,000.00	3,700,000.00	4,000,000.00	4,000,000.00	300,000.00	3,200,000.00	2,000,000.00
15001001/23020113/01000024	Mini Slaughter House at Dinya & Gamagira	11,610,400.00		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
15001001/23020118/01000025	Construction of Rice Milling Industry at Soba & Maigana	19,500,206.40		300,000.00	300,000.00	300,000.00	11,000,000.00	2,000,000.00
15001001/23050101/01000026	SHAWN II Programme	6,233,000.00	2,600,000.00	3,000,000.00	3,000,000.00	400,000.00	3,000,000.00	3,000,000.00
15001001/23020113/01000027	Mini Slaughter House at Dinya & Gamagira	2,500,000.00						
15001001/23020113/01000029	Establishing of Plant and Nursery at Soba and Maigana		1,500,000.00	1,684,083.00	1,684,083.00	184,083.00	1,000,000.00	1,000,000.00
15001001/23010101/06000001	Land Compensation	3,243,200.00						
15001001/23030103/06000002	Rehab/Rep of Fertilizer Store renovatn of Damaged Fertilizer	3,400,000.00	878,430.00	1,053,731.00	1,053,731.00	175,301.00	2,500,000.00	500,000.00
15001001/23020104/06000003	Constr / Provision of Careteria for local Government Staff	3,500,000.00						
15001001/23030104/10000001	Rehabilitation and Repairs of Earth DAM at Maigana	7,698,600.00						
Total		110,813,806.40	31,228,430.00	35,237,814.00	35,237,814.00	4,009,384.00	50,350,000.00	16,700,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								

34001001/23020118/06000002	Construction/Provision of Infrastructure (Refund to State Go				88,992,035.00	88,992,035.00		
34001001/23020116/09000001	Const. of 5Nos of Single Rings Culverts at Soba Ward N400k		14,994,959.36	15,000,000.00	15,000,000.00	5,040.64	2,000,000.00	2,000,000.00
34001001/23020116/09000005	Const of 5Nos of Single Ring Culverts at Gamagira Ward N400k						2,850,000.00	1,500,000.00
34001001/23020114/09000024	Construction / Provision of Drainage across the Local Gov't	30,552,923.61						
34001001/23020114/09000025	Construction Provision of Drainage 750M at Gimba & Yakasai	19,800,200.00			20,000,000.00	20,000,000.00		
34001001/23020105/10000001	Construction/Provision of Boreholes	1,624,668.55						
34001001/23020105/10000078	Construction / Provision Of Tube Wells	1,500,000.00						
34001001/23020105/10000081	Construction of Bore Holes Across the L.G	25,469,837.05	21,687,919.00	22,000,000.00	22,000,000.00	312,081.00	23,750,000.00	5,000,000.00
34001001/23020105/10000082	Water Facilities	9,697,000.00	1,496,893.00	1,500,000.00	1,500,000.00	3,107.00	2,500,000.00	2,500,000.00
34001001/23020105/10000083	Construction of Earth DAM at Garu Ward	10,439,484.60		50,044.00	50,044.00	50,044.00	6,800,000.00	500,000.00
34001001/23020101/13000011	Reconstr of Local Government Secretariat Phase I	14,047,647.40	179,000.00	200,000.00	200,000.00	21,000.00	1,500,000.00	1,500,000.00
34001001/23010105/13000029	Purchase of Motor Vehicle 8 No Hilux for Budget Office and S	3,869,400.00	15,230,000.00	15,250,000.00	15,250,000.00	20,000.00	25,000,000.00	25,000,000.00
34001001/23010119/14000005	Rural Electrification Across the Local Government	50,656,447.30	154,632,514.93	155,089,898.00	155,089,898.00	457,383.07	67,000,000.00	67,000,000.00
34001001/23014015/14000015	Power Generation	4,119,856.00	494,950.00	500,000.00	500,000.00	5,050.00	1,000,000.00	1,000,000.00
34001001/23020123/14000018	Install. Of Solar Street Lights @ LG Secretariat		11,953,183.69	12,000,000.00	12,000,000.00	46,816.31	24,000,000.00	24,000,000.00
34001001/23020103/14000027	Prov for Replacement of Vandalised Electr Equipt/Instat Wrks		23,646,530.59	23,692,421.00	23,692,421.00	45,890.41	500,000.00	500,000.00
34001001/23010119/14000039	Purchase of Transformers to Supply 7 NOS Sets of 300KVA	13,895,264.00	2,565,087.00	3,000,000.00	3,000,000.00	434,913.00	4,500,000.00	4,500,000.00
34001001/23020103/14000051	Vandalization of Electrification	21,480,626.60						
34001001/23020103/14000052	Provision for Solar Home System		430,978.26	500,000.00	500,000.00	69,021.74		
34001001/23020114/17000001	Construction of Feeder Road at Bye Pass Phase 1 Soba	35,975,994.62	991,794.76	1,000,000.00	1,000,000.00	8,205.24	2,000,000.00	2,000,000.00
34001001/23020114/17000035	Construction of Small Bridge at Sobawa	3,719,597.69	25,079,729.00	25,087,529.00	25,087,529.00	7,800.00	587,529.00	587,529.00
34001001/23020114/17000058	Const. of Feeder Road at Bye Pass Phase 1 Soba	13,026,750.52						
34001001/23020114/17000061	Completion of Drainage at Danwata		50,620,194.30	51,000,000.00	51,000,000.00	379,805.70	51,000,000.00	51,000,000.00
34001001/23020118/17000065	Const. of [2Nos] Single Rings Culverts at N18 Each	9,814,469						
34001001/23030113/17000092	Rehab/Rep - Roads feeder Roads Dinya/Alhazawa - Turawa/Garu	45,807,202						
34001001/23030113/17000093	Rehabilitation and Repairs of Pot Holes From Yakasai to Raha	7,630,000	450,000	600,000	600,000	150,000	100,000	100,000
34001001/23020114/17000094	Construction of Feeder Road at Tudun Wadan Garu Alhazawa D	19,725,572						
34001001/23020114/17000095	Construction of Small Bridge at Turawa				4,500,000	4,500,000		
34001001/23020114/17000096	Construction/Provision of Roads (3Kil) at Gamagira				70,100,000	70,100,000		
34001001/23020114/17000097	Construction of 2.3KM Gimba Township Road		41,850	50,150	50,150	8,300		
34001001/23020114/17000098	Construction of Roads across the L.G (Soba Danwata Garu T		228,302,449	229,000,000	229,000,000	697,551	280,000,000	280,000,000
Total		342,852,941	552,798,033	555,520,042	739,112,077	186,314,044	495,087,529	468,687,529



17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

17001001/23010124/05000001	Purchase of Teaching/Learning Aid Equipment	34,258,000	34,917,857	35,000,000	35,000,000	82,143		
17001001/23020107/05000002	Construction / Provision of Public Schools		191,063	199,363	199,363	8,300		
17001001/23020107/05000009	Construction of 1 Block of 2 Classrooms at A/L.Sambirni		64,963,000	65,000,000	65,000,000	37,000	45,000,000	30,000,000
17001001/23030106/05000026	Reh/Repairs Of Lea Primary School Turawa		494,800	500,000	500,000	5,200		
17001001/23030106/05000027	Rehab./Repairs of LEA Primary Schools in the [II] Wards	101,880,217						
17001001/23010124/05000028	Purch of Classroom Furniture across the Local Govt 11 Wards			84,500,000	84,500,000	84,500,000	35,350,000	35,525,000
17001001/23010124/05000030	Purchase of Comm. Dev. Materials	5,108,500						
17001001/23020107/05000031	Construction of 1 Block of 2 Class Rooms at Soba District	4,779,733						
17001001/23020107/05000032	Construction of 1 Block of Class Rooms at Maigana District	3,800,000					15,000,000	15,000,000
17001001/23010112/05000033	Purchase of Schools Furniture (Desk / Benches) for distribut		32,237	39,737	39,737	7,500		
17001001/23050101/05000034	Provision for Vocational and Skills Development		4,800,000	5,500,000	5,500,000	700,000	7,000,000	2,500,000
17001001/23050101/11000001	Information Gadget	500,000	1,500,000	2,500,000	2,500,000	1,000,000	500,000	500,000
17001001/23010112/13000002	Purchase of Lighting Equipment		495,000	500,000	500,000	5,000		
17001001/23010123/13000007	Purchase of Equipment for Mini Fire Service Station			500,000	500,000	500,000	10,000,000	10,000,000
17001001/23010128/13000008	Purchase of Community Development Materials		11,700,000	12,000,000	12,000,000	300,000	9,540,000	1,000,000
Total		150,326,449	119,093,957	206,239,100	206,239,100	87,145,143	122,390,000	94,525,000
21001001 -DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/23010112/04000011	Furn. & Purch of Hospital Equip to 5No Clinic (Access the LG	9,074,715						
21001001/23020117/04000016	Fencing of Soba Primary Health Care		4,397,523	5,000,000	5,000,000	602,477	7,250,000	5,000,000
21001001/23010122/04000017	Purchase of Test Kits for PHC	3,200,000	22,050,000	25,000,000	25,000,000	2,950,000	1,000,000	500,000
21001001/23010122/04000026	Purchase of medical text kits for PHC		1,000,000	1,500,000	1,500,000	500,000	1,500,000	1,500,000
21001001/23020106/04000029	Construction of Primary Health Care Agency Across the L.G	4,520,100						
21001001/23020106/04000030	Construction of Primary Health Care Agency Office at the L.G	8,999,500						
21001001/23040105/09000001	Water Pollution Prevention & Control		2,200,000	2,500,000	2,500,000	300,000		
21001001/23040104/09000004	Refuse Evacuation and Waste Management		1,500,000	2,000,000	2,000,000	500,000		
Total		25,794,315	31,147,523	36,000,000	36,000,000	4,852,477	9,750,000	7,000,000
SOBA DAWA DEVELOPMENT AREA								

YAKASAI DEVELOPMENT AREA								

TURAWA DEVELOPMENT AREA								

Grand Total		716,803,447	941,588,539	1,050,363,167	1,292,155,202	350,566,663	786,562,529	652,532,529



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

**SABON GARI
LOCAL GOVERNMENT**

FOR THE YEAR ENDED 31ST DECEMBER, 2019

PRESENTED TO THE **KADUNA STATE HOUSE OF ASSEMBLY**





PROFILE OF ELECTED OFFICIALS

Hon. Engr. Mohammed I. Usman	Executive Chairman
Hon. Khamis Moh'd Zakariya	Elected Councilor (Speaker)
Hon. Iliyasu Mustapha	Elected Councilor (Majority Leader)
Hon. Umar Hussaini	Elected Councilor
Hon. Buhari Dalhatu Musa	Elected Councilor
Hon. Yakubu Ibrahiim	Elected Councilor
Hon. Abdullahi Moh'd Bello	Elected Councilor
Hon. Ibrahim Muhammed	Elected Councilor
Hon. Sani Musa	Elected Councilor
Hon. Aliyu Shu'aibu	Elected Councilor
Hon. Aminu Yusuf	Elected Councilor
Hon. Umaru Jumare Sambo	Elected Councilor
Sani Ibrahim Aliyu	Local Government Secretary

MANAGEMENT STAFF

Yusuf Hamidu	Director of Admin. & Finance Department
Mohammed Hassan	Local Government Treasurer
Linus Akut	Director of Agric & Forestry
Abubakar S. Ramalan	Director of Edu. & Social Development
Iliya Su Sani	Director of Works & Infrastructure
Ibrahim Ado	Director of Primary Health Care



Engr. Mohammed I. Usman
Executive Chairman



Hon. Sani Ibrahim Aliyu
Secretary



Yusuf Hamidu
Dir. Admin and Finance



Alh. Mohammed Hassan
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Sabon Gari Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Sabon Gari 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 Sabon Gari Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Sabon Gari Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Government in accordance with the provisions of the Local Government Administration Law 2003 of Kaduna State. Based on the opinion of the Auditor General for Local Government, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Sabon Gari Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

Hon. Engr. Mohammed I. Usman
Chairman

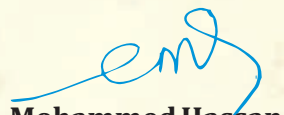
RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Sabon Gari Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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


Mohammed Hassan
DDFS

RECORD KEEPING:

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provisions of the financial memoranda, public finance (control and management) Act 1958 as amended, Local Government Administration Law 2018, of Kaduna State and other relevant legislations.



CASH FLOW STATEMENTS

RECEIPTS:

Total receipts during the year amounted to two billion, five hundred and forty-three million, six hundred and twenty-two thousand, three hundred and ninety-two naira, ninety-five kobo (N2,543,622,392.95) only. This is made up of the following:

Statutory Allocation	-	N1,859,002,874.16	73.09%
Value Added Tax	-	N527,080,101.77	20.72%
Independent Revenue	-	N1,500,000.00	0.06%
Below the line receipts	-	<u>N156,039,417.02</u>	6.14%
Total	=	<u>N2,543,622,392.95</u>	100%

From the above presentation, statutory allocation and value added tax both from the federation account constitute 93.81% of total receipts, while internally generated revenue constituted only 0.06% of total receipts. The independent revenue realized is a scandal or how can one explain a revenue budget of N200,707,859.00 and only N1,500,000.00 being realized? The revenue consultant and management should give acceptable reasons for this abysmal performance.

PAYMENTS

Total payments during the year amounted to two billion, six hundred and twenty million, nine hundred and sixty-nine thousand, two hundred and twenty-two naira, seventy-seven kobo (N2,620,969,222.77) only. This is broken down as follows:

Recurrent Expenditure	-	N1,972,006,596.12	75.24%
Capital Expenditure	-	<u>N648,962,626.65</u>	24.76%
Total	=	<u>N2,620,969,222.77</u>	100%

From the above presentation, recurrent expenditure took 75.24% of the total resources applied while capital expenditure took 24.76%. This is fair, but more resources could be applied to infrastructural development for the betterment of the rural populace.

MISSING PAYMENT VOUCHERS

Four (4) payment vouchers to the tune of two hundred and forty thousand naira (N240,000.00) were not presented for audit inspection. The Deputy Director Finance should make these vouchers available for my inspection, otherwise the signatories to the accounts should be surcharged the whole amount for spending public funds without supporting documents.



OUTSTANDING PAYMENT VOUCHERS

S/N	PAYEE	PARTICULARS	PV	AMOUNT
1	Abubakar Ramalan	Baseda/LGEA FRCN	101	20,000.00
2	S/G Police	Escort for transformer removal	102	100,000.00
3	Kasimu Lawal	National Flag	105	30,000.00
4	Sundry Persons	Districts scribes & Co	107	90,000.00
		Total		N240,000.00

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS:

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

Zenith Main Account No. 1014378622	N11,085.71
Zenith Project Account No. 1015576999	N37,048.70
UBA Project Account No. 1022350061	N1,013,740.00
UBA Main Account No. 102XXXXX72	N8,676,243.70
Total	<u>N9,728,122.11</u>

These balances have been certified by me.

INVESTMENTS

The total book value of the Local Government's investments stood at N11,555,000.00 unfortunately however, virtually all the investments are in moribund companies. I advised that management should write off the value of the dead company's shares from their books so as to reflect fair state affairs. In the alternative, management should look out for more viable investment options that will guarantee some returns.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits have been remitted appropriately to the third parties.

SABON GARI LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY
AS AT 31ST DECEMBER 2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance	1,332,579.78	87,074,951.93	154,228,229.00	575,008,684.00	487,933,732.07		
RECEIPTS:							
Statutory Allocation	2,554,137,622.36	2,386,082,975.93	2,425,634,784.00	2,425,634,784.00	39,551,808.07		
Internally Generated Revenue	269,000.00	1,500,000.00	200,707,859.00	200,707,859.00	199,207,859.00		
Transfer from CRF	458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
BTL Receipts	85,048,206.62	156,039,417.02			156,039,417.02		
Total Current Year Receipts	3,097,882,489.74	3,192,585,019.60	3,481,430,940.00	3,481,430,940.00	288,845,920.40	906,435,112.00	906,592,612.00
Total Funds Available	3,099,215,069.52	3,279,659,971.53	3,635,659,169.00	4,056,439,624.00	776,779,652.47	906,435,112.00	906,592,612.00
Recurrent Expenditure: Economic Classification							
Employees Compensation	987,992,192.39	1,188,639,295.09	1,191,382,459.00	1,256,512,403.00	67,873,107.91	1,327,707,951.00	1,394,093,348.00
Social Benefits	403,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10	24,525,529.00	24,525,529.00
Overhead Costs	508,218,644.05	531,974,280.11	536,933,642.00	576,544,989.00	44,570,708.89	624,950,976.00	411,031,038.00
CRFC - Settlement of Liabilities	110,578,989.00	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00		
BTL Payments	85,048,206.62	156,039,417.02			156,039,417.02		
Transfer to Capital Development Fund	458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Total Recurrent Expenditure	2,553,712,456.83	2,620,969,222.77	2,626,342,643.00	2,815,047,940.00	194,078,717.23	2,883,619,568.00	2,736,242,527.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	7,880,000.00	6,030,000.00	14,490,000.00	14,490,000.00	8,460,000.00	8,990,000.00	8,990,000.00
04 Improvement to Human Health	3,000,000.00	41,207,960.07	73,500,000.00	73,500,000.00	32,292,039.93	25,000,000.00	25,000,000.00
05 Enhancing Skills and Knowledge	13,700,711.61	77,745,138.80	115,486,643.00	127,282,223.00	49,537,084.20	41,000,000.00	41,000,000.00
06 - Housing and Urban Development	34,706,512.52	30,000,000.00	47,180,124.00	47,180,124.00	17,180,124.00		
09 Environmental Improvement	94,375,543.07	53,056,253.00	63,623,454.00	63,623,454.00	10,567,201.00	92,035,200.00	92,035,200.00
10 Water Resources and Rural Development	12,000,000.00	16,432,000.00	26,500,000.00	26,500,000.00	10,068,000.00	23,650,000.00	23,807,500.00
11 Information Communication & Technology		1,250,000.00	11,500,000.00	11,500,000.00	10,250,000.00		
13 Reform of Government and Governance	45,442,500.00	112,315,137.35	197,719,727.00	242,072,386.00	129,757,248.65	29,000,000.00	29,000,000.00
14 Power	132,843,673.11	114,197,269.15	215,555,593.00	215,555,593.00	101,358,323.85	207,305,593.00	207,305,593.00
17 Road	114,478,720.45	196,728,868.28	243,760,985.00	419,687,904.00	222,959,035.72	479,454,319.00	479,454,319.00
Total Capital Expenditure by Programme	458,427,660.76	648,962,626.65	1,009,316,526.00	1,241,391,684.00	592,429,057.35	906,435,112.00	906,592,612.00
Total Expenditure (Budget Size)	3,012,140,117.59	3,269,931,849.42	3,635,659,169.00	4,056,439,624.00	786,507,774.58	3,790,054,680.00	3,642,835,139.00
Budget Surplus/(Deficit)	87,074,951.93	9,728,122.11			9,728,122.11	2,883,619,568.00	2,736,242,527.00
Financing of Deficit by Borrowing							
Closing Balance	87,074,951.93	9,728,122.11			9,728,122.11	2,883,619,568.00	2,736,242,527.00

SABON GARI LOCAL GOVERNMENT
CASH FLOW STATEMENT
AS AT 31ST DECEMBER 2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		1,859,002,874.16	2,110,807,623.05
Value Added Tax		527,080,101.77	443,329,999.31
Independent Revenue	1	1,500,000.00	269,000.00
BTL Receipts	2	156,039,417.02	85,048,206.62
Total Receipts		2,543,622,392.95	2,639,454,828.98
Payments:			
Compensation of Employees	3	1,188,639,295.09	987,992,192.39
Social Benefits	4	90,853,603.90	403,446,764.01
CRFC - Settlement of Liabilities		4,500,000.00	110,578,989.00
Overhead Cost	5	531,974,280.11	508,218,644.05
Below-The-Line Payments	6	156,039,417.02	85,048,206.62
Total Payments		1,972,006,596.12	2,095,284,796.07
Net Cash Flow from Operating Activities		571,615,796.83	544,170,032.91
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		6,030,000.00	7,880,000.00
Improvement to Human Health		41,207,960.07	3,000,000.00
Enhancing Skills and Knowledge		77,745,138.80	13,700,711.61
Housing and Urban Development		30,000,000.00	34,706,512.52
Environmental Improvement		53,056,253.00	94,375,543.07
Water Resources and Rural Development		16,432,000.00	12,000,000.00
Information and Communication Technology		1,250,000.00	
Reform of Government and Governance		112,315,137.35	45,442,500.00
Power		114,197,269.15	132,843,673.11
Road		196,728,868.28	114,478,720.45
Net Cash Flow from Investing Activities	7	648,962,626.65	458,427,660.76
Cash Flow from Financing Activities:			
Net Surplus(Deficit) for the Year		77,346,829.82	85,742,372.15
Opening Balance		87,074,951.93	1,332,579.78
Closing Balance	8	9,728,122.11	87,074,951.93
Note 1 - Independent Revenue			

Rates		1,500,000.00	
Sales			269,000.00
Total		1,500,000.00	269,000.00
Note 2 - BTL Receipts			

With holding Taxes due to FIRS		550,000.00	
VAT due to FIRS		1,188,889.27	
PAYE Taxes due to State Board of Internal Revenue		20,655,177.22	9,288,826.97



Union Deductions		1,620,397.79		6,794,726.21
Deposits		29,375,913.71		20,217,603.56
Loans deduction for Salary Other Deduction for Payroll		992,740.63		9,553,044.00
Monthly Net Total Salary Control Accounts		79,257.13		
10% Contract Retention Fee		5,805,883.31		3,000,000.00
SIGMA Pension Deduction		44,945,436.82		
WHT Due to BIR		2,500,000.00		
NULGE		1,106,794.66		3,271,927.41
MHWU Deduction				53,044.00
Party Deduction		3,351,987.52		
Sharp Sharp Loan Deduction				4,132,576.31
Council Loan Deduction		1,188,892.27		
NULGE Loan		540,360.26		
Motor Vehicle Loan Deduction		1,188,889.27		
Mosque Contribution		630,000.00		
Refund of Unclaimed Salary		20,000,000.00		
NUT Deduction		116,275.77		7,000,539.70
ENDWELL				19,499,629.70
Credit Direct		230,174.25		
National Housing Fund Deduction		1,558,512.12		2,207,288.76
AOPSHON		18,413,835.02		29,000.00
Total		156,039,417.02		85,048,206.62
Note 3 - Compensation of Employees				

Contribution for Primary Teachers Salaries		760,314,226.91		578,433,695.87
Local Government Staff	3A	428,325,068.18		409,558,496.52
Total		1,188,639,295.09		987,992,192.39
Note 3A - Local Government Staff				

Sabon Gari Local Govt		428,325,068.18		409,558,496.52
Total		428,325,068.18		409,558,496.52
Note 4 - Social Benefits				

Contribution to Local Government Pension Fund		90,853,603.90		362,446,764.01
Other Pension Requirement				41,000,000.00
Total		90,853,603.90		403,446,764.01
Note 5 - Overhead Costs				

Transport and Travelling		30,855,255.00		16,233,516.48
Utilities		3,003,000.00		3,516,000.00
Material and Supplies		32,729,390.93		49,505,317.31
Maintenance Services		11,828,300.00		15,001,950.00
Training		57,574,779.15		18,190,579.53
Other Services		106,863,480.75		60,373,500.00
Consulting & Professional Services		5,299,000.00		14,480,000.00
Fuel and Lubricants				170,000.00
Financial Charges		3,500,391.02		6,496,464.10
Miscellaneous Expenses		278,376,683.26		287,395,748.63

Staff Loans and Advances			73,711,136.00
Local Grants and Contributions		1,944,000.00	
Total		531,974,280.11	545,074,212.05
Note 6 - Below the Line Payments			

With-Holding Taxes due to FIRS		550,000.00	
Vat due to FIRS		1,188,889.27	
'Unions Deductions		20,655,177.22	9,288,826.97
PAYE Deductions Remittances to BIR		1,620,397.79	6,794,726.21
Deposits		29,375,913.71	20,217,603.56
Loans Deduction for Salary Other Deduction for Payroll		992,740.63	9,553,044.00
Monthly Net Total Salary Control Accounts		79,257.13	
10% Contract Retention Fee		5,805,883.31	3,000,000.00
SIGMA Pension Deduction		44,945,436.82	
WHT Due to BIR		2,500,000.00	
NULGE Deductions		1,106,794.66	3,271,927.41
MHWU Deduction			53,044.00
Party Deduction		3,351,987.52	
Sharp Sharp Loan Deduction			4,132,576.31
Council Loan Deduction		1,188,892.27	
NULGE Loan		540,360.26	
Motor Vehicle Loan Deduction		1,188,889.27	
Mosque Contribution		630,000.00	
Refund of Unclaimed Salary		20,000,000.00	
NUT Deduction		116,275.77	7,000,539.70
ENDWELL Deductions			19,499,629.70
Credit Direct Deduction		230,174.25	
National Housing Fund Deduction		1,558,512.12	2,207,288.76
AOPSHON		18,413,835.02	29,000.00
Total		156,039,417.02	85,048,206.62
Note 7 - Net Cash From Investing Activities by Location			

Hanwa Ward		4,000,000.00	2,980,000.00
Munchia Ward		70,721,213.07	3,000,000.00
Bomo Ward		15,912,801.65	
Dogarawa Ward		558,298,611.93	342,072,117.69
Basawa Ward		30,000.00	
Samaru Ward			110,375,543.07
Total		648,962,626.65	458,427,660.76
Note 8 - Closing Balance			

UBA - Main Account		8,676,243.70	
UBA - Project Account		1,003,740.00	
Zenith Bank - Project Account		37,052.70	13,723,707.90
Zenith Bank - OPS Account		11,085.71	73,351,244.03
Sub Total: Cash and Bank		9,728,122.11	87,074,951.93
Total Consolidated Cash & Bank Balances		9,728,122.11	87,074,951.93



SABON GARI LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER 2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	9,728,122.11	87,074,951.93
Sub Total		9,728,122.11	87,074,951.93
Investments and Other Assets			

Investments	9	11,555,000.00	11,555,000.00
Advances	10		36,855,568.00
Sub Total		11,555,000.00	48,410,568.00
Total Assets		21,283,122.11	135,485,519.93
Public Funds:			

Consolidated Revenue Fund	11	9,728,122.11	87,074,951.93
Capital Development Fund	12		
Other Funds		11,555,000.00	11,555,000.00
Sub - Total: Public Funds		21,283,122.11	98,629,951.93
LIABILITIES:			

Liability Over Assets			36,855,568.00
Sub Total: Liabilities			36,855,568.00
Public Funds + Liabilities		21,283,122.11	135,485,519.93
Note 8 - Treasuries and Banks			

UBA - Main Account		8,676,243.70	
UBA - Project Account		1,003,740.00	
Zenith Bank - Project Account		37,052.70	13,723,707.90
Zenith Bank - OPS Account		11,085.71	73,351,244.03
Total		9,728,122.11	87,074,951.93
Note 9 - Investments			

Ikara Food Processing Company		130,000.00	130,000.00
Champion Soap Zaria		100,000.00	100,000.00
Kachia Ginger Processing Company		200,000.00	200,000.00
Urban Development Bank		500,000.00	500,000.00

NUB International Bank Plc		3,000,000.00		3,000,000.00
Makarfi Sugar Industry		1,625,000.00		1,625,000.00
Intercity Bank Plc		3,000,000.00		3,000,000.00
Oceanic Bank Plc		3,000,000.00		3,000,000.00
Total		11,555,000.00		11,555,000.00
Note 10 - Advances				

Hon. Bello Lawal - Vice Chairman				3,412,224.00
Hon. K. Hamis Mohammed Zakariya- Councilor Hanwa Ward				3,040,304.00
Hon. Ismaila Mustapher - Councilor Basawa Ward				3,040,304.00
Hon. Yakubu Ibrahim - Councilor Jushi Ward				3,040,304.00
Hon. Aliyu Shu'aibu - Councilor Chikaji Ward				3,040,304.00
Hon. Abdullahi Mohammed - Councilor Muchia Ward				3,040,304.00
Hon. Buhari Dalhatu - Councilor Jama'a Ward				3,040,304.00
Hon. Sani Musa - Councilor Ang. Gabas Ward				3,040,304.00
Hon. Ibrahim Muhammed - Councilor Ang. Zabi Ward				3,040,304.00
Hon. Aminu Yusuf - Councilor Smaru Ward Ward				3,040,304.00
Hon. Umar Hussaini - Councilor Dogarawa Ward				3,040,304.00
Hon. Jumare Sambo - Councilor Bumo Ward				3,040,304.00
Total				36,855,568.00
Total Advances				36,855,568.00
Note 11 - Consolidated Revenue Fund				

Opening Balance		87,074,951.93		1,332,579.78
Add/(Less) Net Recurrent Surplus/(Deficit)		77,346,829.82		85,742,372.15
Closing Balance		9,728,122.11		87,074,951.93
Note 12 - Capital Development Fund				



SABON GARI LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
AS AT 31ST DECEMBER 2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		1,332,579.78	87,074,951.93		188,705,297.00	101,630,345.07		
Add: Recurrent Receipts:								
Statutory Allocation		1,873,379,956.16	1,814,126,132.35	1,830,523,455.00	1,830,523,455.00	16,397,322.65		
Share of VAT		443,329,999.31	527,080,101.77	518,244,125.00	518,244,125.00	8,835,976.77		
Excess Crude		13,504,242.38						
NNPC Refunds		3,241,018.17						
Refund from Paris Club		151,225,955.10						
10% Allocation from State		2,082,900.00		76,867,204.00	76,867,204.00	76,867,204.00		
Exchange Rate Difference		20,201,497.67	2,816,166.70			2,816,166.70		
Solid Minerals			2,565,417.24			2,565,417.24		
Share of Forex Equalization		42,597,679.74	35,181,755.33			35,181,755.33		
Excess Bank Charges Recovered		4,574,373.83	4,313,402.54			4,313,402.54		
Sub Total: Statutory Allocation		2,554,137,622.36	2,386,082,975.93	2,425,634,784.00	2,425,634,784.00	39,551,808.07		
Direct Taxes	15			12,525,000.00	12,525,000.00	12,525,000.00		
Licenses	16			3,187,605.00	3,187,605.00	3,187,605.00		
Rates	17		1,500,000.00	125,658,254.00	125,658,254.00	124,158,254.00		
Fees	18			52,337,000.00	52,337,000.00	52,337,000.00		
Sales	20	269,000.00						
Earnings	21			7,000,000.00	7,000,000.00	7,000,000.00		
Sub-Total: Independent Revenue		269,000.00	1,500,000.00	200,707,859.00	200,707,859.00	199,207,859.00		
Below The Line Receipts	29	85,048,206.62	156,039,417.02			156,039,417.02		
Total Recurrent Receipts		2,639,454,828.98	2,543,622,392.95	2,626,342,643.00	2,626,342,643.00	82,720,250.05		
Total Funds Available		2,640,787,408.76	2,630,697,344.88	2,626,342,643.00	2,815,047,940.00	184,350,595.12		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	987,992,192.39	1,188,639,295.09	1,191,382,459.00	1,256,512,403.00	67,873,107.91	1,327,707,951.00	1,394,093,348.00
Social Benefits		403,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10	24,525,529.00	24,525,529.00
CRFC - Settlement of liabilities		110,578,989.00	4,500,000.00	5,000,000.00	5,000,000.00	500,000.00		
Overhead Cost	31	471,363,076.05	531,974,280.11	536,933,642.00	576,544,989.00	44,570,708.89	624,950,976.00	411,031,038.00
Advances Granted		36,855,568.00						
BTL Payments	32	85,048,206.62	156,039,417.02			156,039,417.02		
Total Recurrent Payments		2,095,284,796.07	1,972,006,596.12	1,771,254,346.00	1,959,959,643.00	12,046,953.12	1,977,184,456.00	1,829,649,915.00
Net Recurrent Funds before Transfers		545,502,612.69	658,690,748.76	855,088,297.00	855,088,297.00	196,397,548.24	1,977,184,456.00	1,829,649,915.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Total Appropriations/Transfers		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Closing Balance		87,074,951.93	9,728,122.11			9,728,122.11	2,883,619,568.00	2,736,242,527.00
Note 16 - Licenses								

Radio/Television Station License				1,313,000.00	1,313,000.00	1,313,000.00		
Cart/Truck License				1,874,605.00	1,874,605.00	1,874,605.00		
Total				3,187,605.00	3,187,605.00	3,187,605.00		



Note 17 - Rates							

Shops and Kiosk Rates				6,000,000.00	6,000,000.00	6,000,000.00	
Land use Charges (Private and Commercial Property)			1,500,000.00	119,658,254.00	119,658,254.00	118,158,254.00	
Total			1,500,000.00	125,658,254.00	125,658,254.00	124,158,254.00	
Note 18 - Fees							

Naming of Street Registration Fees				3,500,000.00	3,500,000.00	3,500,000.00	
Marriage/Divorce Fees				3,000,000.00	3,000,000.00	3,000,000.00	
Advertising Fees				5,000,000.00	5,000,000.00	5,000,000.00	
Customary Right of Occupancy Fees				3,030,000.00	3,030,000.00	3,030,000.00	
Parking Fees				2,525,000.00	2,525,000.00	2,525,000.00	
On and Off Liquor Fees				3,535,000.00	3,535,000.00	3,535,000.00	
Domestic Animal Fee				757,500.00	757,500.00	757,500.00	
Slaughter Slab Fees				1,717,000.00	1,717,000.00	1,717,000.00	
Merriment and Road Closure Levies				2,000,000.00	2,000,000.00	2,000,000.00	
Public Convenience Sewage and Refuse Disposal Fees				757,500.00	757,500.00	757,500.00	
Fee Structure for Masts				20,000,000.00	20,000,000.00	20,000,000.00	
Religious Places Establishment Fees				5,000,000.00	5,000,000.00	5,000,000.00	
Other Levies and Fees				1,515,000.00	1,515,000.00	1,515,000.00	
Total				52,337,000.00	52,337,000.00	52,337,000.00	
Note 19 - Fines							

Note 20 - Sales							

Sales of Indigene Certificate		269,000.00					
Total		269,000.00					
Note 21 - Earnings							

Earning from Motor Park				7,000,000.00	7,000,000.00	7,000,000.00	
Total				7,000,000.00	7,000,000.00	7,000,000.00	
Note 22 - Rent on Government Property							

Note 23 - Rent on Government Lands							

Note 25 - Investment Income							

Note 26 - Interest							



Note 27 - Miscellaneous								

Note 29 - BTL Receipts								

With holding Taxes due to FIRS			550,000.00			550,000.00		
VAT due to FIRS			1,188,889.27			1,188,889.27		
PAYE Taxes due to State Board of Internal Revenue		9,288,826.97	20,655,177.22			20,655,177.22		
Union Deductions		6,794,726.21	1,620,397.79			1,620,397.79		
Deposits		20,217,603.56	29,375,913.71			29,375,913.71		
Loans deduction for Salary Other Deduction for Payroll		9,553,044.00	992,740.63			992,740.63		
Monthly Net Total Salary Control Accounts			79,257.13			79,257.13		
10% Contract Retention Fee		3,000,000.00	5,805,883.31			5,805,883.31		
SIGMA Pension Deduction			44,945,436.82			44,945,436.82		
WHT Due to BIR			2,500,000.00			2,500,000.00		
NULGE		3,271,927.41	1,106,794.66			1,106,794.66		
MHWU Deduction		53,044.00						
Party Deduction			3,351,987.52			3,351,987.52		
Sharp Sharp Loan Deduction		4,132,576.31						
Council Loan Deduction			1,188,892.27			1,188,892.27		
NULGE Loan			540,360.26			540,360.26		
Motor Vehicle Loan Deduction			1,188,889.27			1,188,889.27		
Mosque Contribution			630,000.00			630,000.00		
Refund of Unclaimed Salary			20,000,000.00			20,000,000.00		
NUT Deduction		7,000,539.70	116,275.77			116,275.77		
ENDWELL		19,499,629.70						
Credit Direct			230,174.25			230,174.25		
National Housing Fund Deduction		2,207,288.76	1,558,512.12			1,558,512.12		
AOPSHON		29,000.00	18,413,835.02			18,413,835.02		
Total		85,048,206.62	156,039,417.02			156,039,417.02		
Note 30 - Salaries Wages & Allowances								

Department of Admin & Finance		233,888,955.55	261,711,558.30	263,658,312.00	263,658,312.00	1,946,753.70	209,041,680.00	219,493,764.00
Department of Education and Social Development					65,129,944.00	65,129,944.00	924,509,780.00	970,735,269.00
Department of Primary Health Care		175,669,540.97	166,613,509.88	166,743,128.00	166,743,128.00	129,618.12	194,156,491.00	203,864,315.00
Contribution to Primary Education		578,433,695.87	760,314,226.91	760,981,019.00	760,981,019.00	666,792.09		
Total		987,992,192.39	1,188,639,295.09	1,191,382,459.00	1,256,512,403.00	67,873,107.91	1,327,707,951.00	1,394,093,348.00
Note 31 - Overhead Cost								

Department of Admin and Finance		247,892,463.57	448,064,054.93	450,365,642.00	475,976,989.00	27,912,934.07	488,088,523.00	322,489,585.00
Department of Agriculture & Forestry		7,860,000.00	4,680,000.00	4,790,000.00	4,790,000.00	110,000.00	12,690,000.00	3,190,000.00
Department of Works and Infrastructure		26,038,950.00	21,056,300.00	22,728,000.00	22,728,000.00	1,671,700.00	16,626,000.00	4,266,000.00
Department of Education and Social Development		149,068,036.48	18,900,403.18	19,200,000.00	19,200,000.00	299,596.82	43,050,000.00	19,050,000.00
Department of Primary Health Care		40,503,626.00	39,273,522.00	39,850,000.00	53,850,000.00	14,576,478.00	64,496,453.00	62,035,453.00
Total		471,363,076.05	531,974,280.11	536,933,642.00	576,544,989.00	44,570,708.89	624,950,976.00	411,031,038.00



Note 32 - BTL Payments								

With-Holding Taxes due to FIRS			550,000.00			550,000.00		
Vat due to FIRS			1,188,889.27			1,188,889.27		
'Unions Deductions		9,288,826.97	20,655,177.22			20,655,177.22		
PAYE Deductions Remittances to BIR		6,794,726.21	1,620,397.79			1,620,397.79		
Deposits		20,217,603.56	29,375,913.71			29,375,913.71		
Loans Deduction for Salary Other Deduction for Payroll		9,553,044.00	992,740.63			992,740.63		
Monthly Net Total Salary Control Accounts			79,257.13			79,257.13		
10% Contract Retention Fee		3,000,000.00	5,805,883.31			5,805,883.31		
SIGMA Pension Deduction			44,945,436.82			44,945,436.82		
WHT Due to BIR			2,500,000.00			2,500,000.00		
NULGE Deductions		3,271,927.41	1,106,794.66			1,106,794.66		
MHWU Deduction		53,044.00						
Party Deduction			3,351,987.52			3,351,987.52		
Sharp Sharp Loan Deduction		4,132,576.31						
Council Loan Deduction			1,188,892.27			1,188,892.27		
NULGE Loan			540,360.26			540,360.26		
Motor Vehicle Loan Deduction			1,188,889.27			1,188,889.27		
Mosque Contribution			630,000.00			630,000.00		
Refund of Unclaimed Salary			20,000,000.00			20,000,000.00		
NUT Deduction		7,000,539.70	116,275.77			116,275.77		
ENDWELL Deductions		19,499,629.70						
Credit Direct Deduction			230,174.25			230,174.25		
National Housing Fund Deduction		2,207,288.76	1,558,512.12			1,558,512.12		
AOPSHON		29,000.00	18,413,835.02			18,413,835.02		
Total		85,048,206.62	156,039,417.02			156,039,417.02		

SABON GARI LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
AS AT 31ST DECEMBER 2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				154,228,229.00	386,303,387.00	386,303,387.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue Fund		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Sub Total: Capital Receipts		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Total Capital Funds Available		458,427,660.76	648,962,626.65	1,009,316,526.00	1,241,391,684.00	592,429,057.35	906,435,112.00	906,592,612.00
Less: Capital Expenditure:								
General Public Services	37	45,442,500.00	112,315,137.35	177,719,727.00	222,072,386.00	109,757,248.65	29,000,000.00	29,000,000.00
Economic Affairs	38	255,202,393.56	318,206,137.43	485,306,578.00	661,233,497.00	343,027,359.57	695,749,912.00	695,749,912.00
Environmental Protection	39	94,375,543.07	53,056,253.00	63,623,454.00	63,623,454.00	10,567,201.00	92,035,200.00	92,035,200.00
Housing and Community Development	40	46,706,512.52	46,432,000.00	93,680,124.00	93,680,124.00	47,248,124.00	23,650,000.00	23,807,500.00
Health	41	3,000,000.00	41,207,960.07	73,500,000.00	73,500,000.00	32,292,039.93	25,000,000.00	25,000,000.00
Education	43	13,700,711.61	77,745,138.80	115,486,643.00	127,282,223.00	49,537,084.20	41,000,000.00	41,000,000.00
Total Capital Expenditure		458,427,660.76	648,962,626.65	1,009,316,526.00	1,241,391,684.00	592,429,057.35	906,435,112.00	906,592,612.00
Note 35 - Aids and Grants:								

Note 36: Internal Loans								

Note 37 - General Public Services								

70133 - Other General Services		45,442,500.00	112,315,137.35	177,719,727.00	222,072,386.00	109,757,248.65	29,000,000.00	29,000,000.00
Total		45,442,500.00	112,315,137.35	177,719,727.00	222,072,386.00	109,757,248.65	29,000,000.00	29,000,000.00
Note 38 - Economic Affairs								

70421 - Agriculture		7,880,000.00	6,030,000.00	14,490,000.00	14,490,000.00	8,460,000.00	8,990,000.00	8,990,000.00
70435 - Electricity		132,843,673.11	114,197,269.15	215,555,593.00	215,555,593.00	101,358,323.85	207,305,593.00	207,305,593.00
70443 - Construction		114,478,720.45	196,728,868.28	243,760,985.00	419,687,904.00	222,959,035.72	479,454,319.00	479,454,319.00
70460 - Communication			1,250,000.00	11,500,000.00	11,500,000.00	10,250,000.00		
Total		255,202,393.56	318,206,137.43	485,306,578.00	661,233,497.00	343,027,359.57	695,749,912.00	695,749,912.00
Note 39 - Environmental Protection								

70550 - R & D Environmental Protection		94,375,543.07	53,056,253.00	63,623,454.00	63,623,454.00	10,567,201.00	92,035,200.00	92,035,200.00
Total		94,375,543.07	53,056,253.00	63,623,454.00	63,623,454.00	10,567,201.00	92,035,200.00	92,035,200.00
Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		46,706,512.52	46,432,000.00	93,680,124.00	93,680,124.00	47,248,124.00	23,650,000.00	23,807,500.00
tal		46,706,512.52	46,432,000.00	93,680,124.00	93,680,124.00	47,248,124.00	23,650,000.00	23,807,500.00

Note 41 - Health								

70750 - R & D Health		3,000,000.00	41,207,960.07	73,500,000.00	73,500,000.00	32,292,039.93	25,000,000.00	25,000,000.00
Total		3,000,000.00	41,207,960.07	73,500,000.00	73,500,000.00	32,292,039.93	25,000,000.00	25,000,000.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		13,700,711.61	77,745,138.80	115,486,643.00	127,282,223.00	49,537,084.20	41,000,000.00	41,000,000.00
Total		13,700,711.61	77,745,138.80	115,486,643.00	127,282,223.00	49,537,084.20	41,000,000.00	41,000,000.00
Note 44 - Social Protection								





		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin and Finance								

25001001/11010001	Statutory Allocation	1,873,379,956.16	1,814,126,132.35	1,830,523,455.00	1,830,523,455.00	16,397,322.65		
25001001/11010002	Share of VAT	443,329,999.31	527,080,101.77	518,244,125.00	518,244,125.00	8,835,976.77		
25001001/11010003	Excess Crude	13,504,242.38						
25001001/11010006	NNPC Refunds	3,241,018.17						
25001001/11010009	Refund from Paris Club	151,225,955.10						
25001001/11010011	10% Allocation from State	2,082,900.00		76,867,204.00	76,867,204.00	76,867,204.00		
25001001/11010013	Exchange Rate Difference	20,201,497.67	2,816,166.70			2,816,166.70		
20001001/11000018	Solid Minerals		2,565,417.24			2,565,417.24		
20001001/11010019	Share of Forex Equalization	42,597,679.74	35,181,755.33			35,181,755.33		
20001001/11010020	Excess Bank Charges Recovered	4,574,373.83	4,313,402.54			4,313,402.54		
Total		2,554,137,622.36	2,386,082,975.93	2,425,634,784.00	2,425,634,784.00	39,551,808.07		
TAXES								
25001001 - Department of Admin and Finance								

LICENSES								
25001001 - Department of Admin and Finance								

25001001/12020005	Radio/Television Station License			1,313,000.00	1,313,000.00	1,313,000.00		
25001001/12020014	Cart/Truck License			1,874,605.00	1,874,605.00	1,874,605.00		
Total				3,187,605.00	3,187,605.00	3,187,605.00		
RATES								
25001001 - Department of Admin and Finance								

25001001/12030006	Shops and Kiosk Rates			6,000,000.00	6,000,000.00	6,000,000.00		
25001001/12030007	Land use Charges (Private and Commercial Property)		1,500,000.00	119,658,254.00	119,658,254.00	118,158,254.00		
Total			1,500,000.00	125,658,254.00	125,658,254.00	124,158,254.00		
FEES								
25001001 - Department of Admin and Finance								

25001001/12040006	Naming of Street Registration Fees			3,500,000.00	3,500,000.00	3,500,000.00		
25001001/12040018	Marriage/Divorce Fees			3,000,000.00	3,000,000.00	3,000,000.00		
25001001/12040022	Advertising Fees			5,000,000.00	5,000,000.00	5,000,000.00		
25001001/12040031	Customary Right of Occupancy Fees			3,030,000.00	3,030,000.00	3,030,000.00		
25001001/12040054	Parking Fees			2,525,000.00	2,525,000.00	2,525,000.00		
25001001/12040074	On and Off Liquor Fees			3,535,000.00	3,535,000.00	3,535,000.00		
25001001/12040098	Domestic Animal Fee			757,500.00	757,500.00	757,500.00		
25001001/12040099	Slaughter Slab Fees			1,717,000.00	1,717,000.00	1,717,000.00		



25001001/12040100	Merriment and Road Closure Levies			2,000,000.00	2,000,000.00	2,000,000.00		
25001001/12040101	Public Convenience Sewage and Refuse Disposal Fees			757,500.00	757,500.00	757,500.00		
25001001/12040102	Fee Structure for Masts			20,000,000.00	20,000,000.00	20,000,000.00		
25001001/12040103	Religious Places Establishment Fees			5,000,000.00	5,000,000.00	5,000,000.00		
25001001/12040104	Other Levies and Fees			1,515,000.00	1,515,000.00	1,515,000.00		
Total				52,337,000.00	52,337,000.00	52,337,000.00		
FINES								
25001001 - Department of Admin and Finance								

SALES								
25001001 - Department of Admin and Finance								

25001001/12060018	Sales of Indigene Certificate	269,000.00						
Total		269,000.00						
EARNINGS								
25001001 - Department of Admin and Finance								

25001001/12070013	Earning from Motor Park			7,000,000.00	7,000,000.00	7,000,000.00		
Total				7,000,000.00	7,000,000.00	7,000,000.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin and Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin and Finance								

REPAYMENTS								
25001001 - Department of Admin and Finance								

INVESTMENT INCOME								
25001001 - Department of Admin and Finance								

INTEREST EARNED								
25001001 - Department of Admin and Finance								

MISCELLANEOUS								
25001001 - Department of Admin and Finance								

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin and Finance								

25001001/12150001	With holding Taxes due to FIRS		550,000.00			550,000.00		
25001001/12150002	VAT due to FIRS		1,188,889.27			1,188,889.27		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	9,288,826.97	20,655,177.22			20,655,177.22		
25001001/12150004	Union Deductions	6,794,726.21	1,620,397.79			1,620,397.79		

25001001/12150005	Deposits		20,217,603.56	29,375,913.71		29,375,913.71		
25001001/12150006	Loans deduction for Salary Other Deduction for Payroll		9,553,044.00	992,740.63		992,740.63		
25001001/12150007	Monthly Net Total Salary Control Accounts			79,257.13		79,257.13		
25001001/12150008	10% Contract Retention Fee		3,000,000.00	5,805,883.31		5,805,883.31		
25001001/12150000	SIGMA Pension Deduction			44,945,436.82		44,945,436.82		
25001001/12150010	WHT Due to BIR			2,500,000.00		2,500,000.00		
25001001/12150012	NULGE		3,271,927.41	1,106,794.66		1,106,794.66		
25001001/12150014	MHWU Deduction		53,044.00					
25001001/12150015	Party Deduction			3,351,987.52		3,351,987.52		
25001001/12150020	Sharp Sharp Loan Deduction		4,132,576.31					
25001001/12150023	Council Loan Deduction			1,188,892.27		1,188,892.27		
25001001/12150026	NULGE Loan			540,360.26		540,360.26		
25001001/12150028	Motor Vehicle Loan Deduction			1,188,889.27		1,188,889.27		
25001001/12150029	Mosque Contribution			630,000.00		630,000.00		
25001001/12150030	Refund of Unclaimed Salary			20,000,000.00		20,000,000.00		
25001001/12150032	NUT Deduction		7,000,539.70	116,275.77		116,275.77		
25001001/12150034	ENDWELL		19,499,629.70					
25001001/12150035	Credit Direct			230,174.25		230,174.25		
25001001/12150036	National Housing Fund Deduction		2,207,288.76	1,558,512.12		1,558,512.12		
25001001/12150039	AOPSHON		29,000.00	18,413,835.02		18,413,835.02		
Total			85,048,206.62	156,039,417.02		156,039,417.02		



SABON GARI LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
AS AT 31ST DECEMBER 2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/21010101 Basic Salary		233,888,955.55	261,711,558.30	263,658,312.00	263,658,312.00	1,946,753.70	209,041,680.00	219,493,764.00
Sub Total - Personnel Cost		233,888,955.55	261,711,558.30	263,658,312.00	263,658,312.00	1,946,753.70	209,041,680.00	219,493,764.00
25001001/22020101 Local Travel and Transport - Training							63,000,000.00	
25001001/22020102 Local Travel and Transport - Others		10,975,516.48						
25001001/22020106 Duty tour Allowance-Civil Servant		1,878,000.00	29,865,002.00	30,064,000.00	30,064,000.00	198,998.00	10,064,000.00	10,064,000.00
25001001/22020203 Internet Access Charges		586,000.00					600,000.00	600,000.00
25001001/22020205 Water Rates							1,200,000.00	1,200,000.00
25001001/22020301 Office Stationeries/Computer Consumables		26,935,573.00	8,629,000.00	8,688,480.00	8,688,480.00	59,480.00	8,938,480.00	8,938,480.00
25001001/22020305 Printing of Non Security Documents		8,822,047.31	6,764,195.48	7,025,000.00	7,025,000.00	260,804.52	1,025,000.00	1,025,000.00
25001001/22020306 Printing of Security Documents		9,998,000.00	6,996,195.45	7,000,000.00	7,000,000.00	3,804.55	2,000,000.00	2,000,000.00
25001001/22020307 Drugs & Medical Supplies			5,700,000.00	6,000,000.00	6,000,000.00	300,000.00		
25001001/22020309 Uniforms & Other Clothing		1,224,387.00						
25001001/22000000 Provision of Service Materials			1,150,000.00	1,200,000.00	1,200,000.00	50,000.00		
25001001/22020401 Maintenance of Motor Vehicle /Transport Equipment							2,472,000.00	2,472,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs							3,500,000.00	3,500,000.00
25001001/22020501 Local Training			19,200,000.00	20,000,000.00	20,000,000.00	800,000.00		
25001001/22020502 International Training			9,677,544.92	10,000,000.00	10,000,000.00	322,455.08	5,000,000.00	
25001001/22020503 Contribution to Training Fund			18,657,136.86	15,600,000.00	15,600,000.00	3,057,136.86	15,600,000.00	15,600,000.00
25001001/22000000 Workshops & Seminars		2,700,000.00	3,270,097.37	3,500,000.00	3,500,000.00	229,902.63	6,708,625.00	
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant			3,700,000.00	4,000,000.00	4,000,000.00	300,000.00	945,000.00	
25001001/22020601 Security Services			27,980,000.00	28,000,000.00	28,000,000.00	20,000.00		
25001001/22020604 Security Vote (Including Operations)		10,619,000.00	14,968,130.75	15,000,000.00	15,000,000.00	31,869.25	30,440,000.00	30,440,000.00
25001001/22020605 Cleaning &Fumigation Services			540,350.00	590,000.00	590,000.00	49,650.00	8,043,826.00	9,192,944.00
25001001/22020606 Physical security		41,967,500.00	60,525,000.00	60,532,500.00	60,532,500.00	7,500.00	63,532,500.00	63,532,500.00
25001001/22020701 Financial Consulting		6,492,000.00	2,800,000.00	3,000,000.00	3,000,000.00	200,000.00	1,000,000.00	1,000,000.00
25001001/22020709 Environmental Consulting Services		995,000.00						
25001001/22020711 Automation of IPSAS Accounting Document		1,998,000.00	2,499,000.00	2,500,000.00	2,500,000.00	1,000.00	4,000,000.00	
25001001/22020901 Bank Charges (Other Than interest)		3,497,464.10	1,700,391.02	2,000,000.00	2,000,000.00	299,608.98	1,000,000.00	
25001001/22020902 Insurance Premium		2,999,000.00	1,800,000.00	2,000,000.00	2,000,000.00	200,000.00	5,500,000.00	5,500,000.00
25001001/22020904 Other CRF Bank Charges							1,094,431.00	



25001001/22020905	Group Life Insurance						2,000,000.00	
25001001/22021001	Refreshment & Meals	28,099,000.00	35,474,005.00	35,500,000.00	35,500,000.00	25,995.00	25,500,000.00	25,500,000.00
25001001/22021002	Honorarium & Sitting Allowance	3,170,000.00						
25001001/22021003	Publicity & Advertisements		11,981,513.73	12,000,000.00	12,000,000.00	18,486.27	3,600,000.00	3,600,000.00
25001001/22021007	Welfare Packages						4,000,000.00	
25001001/22021009	Sporting Activities		4,510,000.00	4,800,000.00	4,800,000.00	290,000.00	5,100,000.00	5,100,000.00
25001001/22021013	Promotion Examination by LGSB	995,000.00	845,000.00	1,000,000.00	1,000,000.00	155,000.00	2,000,000.00	2,000,000.00
25001001/22021014	Annual Budget Expenses and Administration	5,780,000.00	7,200,650.00	7,232,000.00	7,232,000.00	31,350.00	10,001,000.00	10,001,000.00
25001001/22021018	Women and Youth Empowerment programme		26,969,000.00	27,000,000.00	47,000,000.00	20,031,000.00	15,000,000.00	15,000,000.00
25001001/22021023	ALGON/WALGON Activity	14,995,000.00						
25001001/22021030	Miscellaneous Expenses		1,845,000.00	1,850,000.00	1,850,000.00	5,000.00	3,500,000.00	3,500,000.00
25001001/22021031	Rehabilitation of People with Disability		800,000.00	1,000,000.00	1,000,000.00	200,000.00	2,000,000.00	2,000,000.00
25001001/22021034	Benefit to Elected/Appointed Officials	12,498,000.00					60,000,000.00	60,000,000.00
25001001/22021035	Local Government Election	17,388,258.36	29,944,739.35	30,000,000.00	30,000,000.00	55,260.65	39,000,000.00	
25001001/22021040	Final Accounts and Budget Preparation Expenses		4,950,000.00	5,000,000.00	5,000,000.00	50,000.00		
25001001/22021043	Religious Activities		9,897,000.00	10,000,000.00	10,000,000.00	103,000.00	2,000,000.00	
25001001/22021065	Allowance for Tractor Operator Gardeners and Casual Securities	14,993,717.32						
25001001/22021066	Reparation of foster & destitute		855,000.00	1,000,000.00	1,000,000.00	145,000.00	2,000,000.00	
25001001/22021067	Poverty Alleviation		21,233,000.00	21,283,662.00	21,283,662.00	50,662.00	21,283,661.00	21,283,661.00
25001001/22021068	Monitoring and Evaluation	2,950,000.00	5,800,000.00	6,000,000.00	11,611,347.00	5,811,347.00	3,000,000.00	3,000,000.00
25001001/22021070	Committees & Commissions Expenses		4,960,850.00	5,000,000.00	5,000,000.00	39,150.00	3,000,000.00	
25001001/22021071	Remuneration of Traditional and Title Holders		11,820,000.00	12,000,000.00	12,000,000.00	180,000.00	15,000,000.00	15,000,000.00
25001001/22021076	Retirement Bond Redemption Fund	9,803,000.00						
25001001/22021077	Local Government Reforms	2,498,000.00	4,800,000.00	5,000,000.00	5,000,000.00	200,000.00	5,000,000.00	
25001001/22021078	Statistical Data Collection General	3,035,000.00	990,253.00	1,000,000.00	1,000,000.00	9,747.00	1,440,000.00	1,440,000.00
25001001/22021079	Logistics for General Election		34,822,000.00	35,000,000.00	35,000,000.00	178,000.00	25,000,000.00	
25001001/22040109	Grand to Communities/ NGOs		1,944,000.00	2,000,000.00	2,000,000.00	56,000.00	3,000,000.00	
Sub Total Overhead Cost		247,892,463.57	448,064,054.93	450,365,642.00	475,976,989.00	27,912,934.07	488,088,523.00	322,489,585.00
Total Recurrent Expenditure		481,781,419.12	709,775,613.23	714,023,954.00	739,635,301.00	29,859,687.77	697,130,203.00	541,983,349.00
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY								

15001001/22020316	Vet Drugs		3,490,000.00	3,500,000.00	3,500,000.00	10,000.00	2,000,000.00	2,000,000.00
15001001/22021055	Tree Planting Campaign	1,970,000.00	1,190,000.00	1,290,000.00	1,290,000.00	100,000.00	1,190,000.00	1,190,000.00
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows	3,990,000.00						
15001001/22021057	Control of Keeping Animals	1,900,000.00						
15001001/22021062	Promotion of Fruit & Economic Trees						4,000,000.00	
15001001/22021063	Promotion of Agric Prod. Preservation Packaging & Processing						4,000,000.00	
15001001/22021064	World Food Day						1,500,000.00	
Sub Total Overhead Cost		7,860,000.00	4,680,000.00	4,790,000.00	4,790,000.00	110,000.00	12,690,000.00	3,190,000.00
Total Recurrent Expenditure		7,860,000.00	4,680,000.00	4,790,000.00	4,790,000.00	110,000.00	12,690,000.00	3,190,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								

34001001/22020201	Electricity Charges	1,780,000.00	1,503,000.00	1,800,000.00	1,800,000.00	297,000.00	1,800,000.00	1,800,000.00
34001001/22020203	Internet Access Charges		500,000.00	600,000.00	600,000.00	100,000.00		



34001001/22020205	Water Rates		1,150,000.00	1,000,000.00	1,200,000.00	1,200,000.00	200,000.00	1,000,000.00	
34001001/22020301	Office Stationeries/Computer Consumables		992,000.00						
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		2,617,000.00	2,571,300.00	2,622,000.00	2,622,000.00	50,700.00	2,000,000.00	
34001001/22020404	Maintenance of Office Furniture		1,980,000.00	896,000.00	1,000,000.00	1,000,000.00	104,000.00	3,000,000.00	
34001001/22020403	Maintenance of Office Building Residential Qtrs		2,459,800.00	1,311,000.00	1,500,000.00	1,500,000.00	189,000.00	1,700,000.00	
34001001/22020405	Maintenance of Plants & Generators		2,450,000.00	400,000.00	466,000.00	466,000.00	66,000.00	2,466,000.00	2,466,000.00
34001001/22020406	Other maintenance Services							1,500,000.00	
34001001/22020415	Maintenance of Boreholes		5,495,150.00	4,850,000.00	5,000,000.00	5,000,000.00	150,000.00		
34001001/22020418	Maintenance of Electrification Projects			1,800,000.00	2,000,000.00	2,000,000.00	200,000.00		
34001001/22020605	Cleaning &Fumigation Services			2,850,000.00	3,000,000.00	3,000,000.00	150,000.00	3,160,000.00	
34001001/22020711	Fixed Assets Register Valuation and Tagnation		4,995,000.00						
34001001/22020801	Motor Vehicle Fuel Cost		170,000.00						
34001001/22021002	Honorarium & Sitting Allowance		1,950,000.00						
34001001/22021068	Project Monitoring			3,375,000.00	3,540,000.00	3,540,000.00	165,000.00		
Sub Total Overhead Cost			26,038,950.00	21,056,300.00	22,728,000.00	22,728,000.00	1,671,700.00	16,626,000.00	4,266,000.00
Total Recurrent Expenditure			26,038,950.00	21,056,300.00	22,728,000.00	22,728,000.00	1,671,700.00	16,626,000.00	4,266,000.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT									

17001001/21010101	Basic Salary					65,129,944.00	65,129,944.00	924,509,780.00	970,735,269.00
Sub Total - Personnel Cost						65,129,944.00	65,129,944.00	924,509,780.00	970,735,269.00
17001001/22020102	Local Travel and Transport - Others		345,000.00						
17001001/22020303	Newspapers		503,310.00						
17001001/22020304	Magazines & Periodicals		1,030,000.00						
17001001/22020310	Teaching aids/ Instruction Materials							2,000,000.00	
17001001/22020503	1% Local Government Training Fund Contribution		10,590,579.53						
17001001/22020504	Mass Literacy		4,900,000.00	3,070,000.00	3,200,000.00	3,200,000.00	130,000.00	3,200,000.00	3,200,000.00
17001001/22021003	Publicity & Advertisements		6,576,000.00						
17001001/22021007	Welfare Packages		9,900,000.00						
17001001/22021009	Sporting Activities		6,998,000.00					7,000,000.00	
17001001/22021021	Local Cultural Festival		9,245,000.00	931,001.00	1,000,000.00	1,000,000.00	68,999.00	7,500,000.00	
17001001/22021025	NYSC Allowance		493,000.00					5,850,000.00	5,850,000.00
17001001/22021031	Allowance/Rehabilitation of Person with Disability		1,900,000.00						
17001001/22021041	Emergency Relief Materials		14,918,396.95						
17001001/22021042	Bursary Award & Education Development		11,952,500.00	14,899,402.18	15,000,000.00	15,000,000.00	100,597.82	10,000,000.00	10,000,000.00
17001001/22021043	Allowances to Religious Preachers		19,925,000.00						
17001001/22021044	Establishment of Wood Working Skill Acquisition Centre		6,950,000.00						
17001001/22021047	Overhead Contribution to Primary School							6,000,000.00	
17001001/22021048	Youth Summit		2,960,000.00					1,500,000.00	
17001001/22021067	Poverty Alleviation		39,881,250.00						
Sub Total Overhead Cost			149,068,036.48	18,900,403.18	19,200,000.00	19,200,000.00	299,596.82	43,050,000.00	19,050,000.00
Total Recurrent Expenditure			149,068,036.48	18,900,403.18	19,200,000.00	84,329,944.00	65,429,540.82	967,559,780.00	989,785,269.00
21001001 - PRIMARY HEALTH CARE									

21001001/21010101	Basic Salary		175,669,540.97	166,613,509.88	166,743,128.00	166,743,128.00	129,618.12	194,156,491.00	203,864,315.00
Sub Total - Personnel Cost			175,669,540.97	166,613,509.88	166,743,128.00	166,743,128.00	129,618.12	194,156,491.00	203,864,315.00



21001001/22020605	Cleaning & Fumigation Serv.	2,200,000.00						
21001001/22020610	Refuse Collection	5,587,000.00						
21001001/22021004	Medical Expenses	9,994,500.00						
21001001/22021013	Promotion	1,980,000.00						
21001001/22021022	Integ Maternal Neo'tal & Child Health	995,000.00						
21001001/22021027	IPDS	9,969,126.00	14,292,254.00	14,350,000.00	14,350,000.00	57,746.00	14,350,000.00	14,350,000.00
21001001/22021032	Malaria Control		14,430,000.00	14,500,000.00	14,500,000.00	70,000.00		
21001001/22021041	Emergency Prep & Response to Epidemic	950,000.00			14,000,000.00	14,000,000.00	19,070,686.00	19,070,686.00
21001001/22021052	System & Services of PHC	1,930,000.00	4,945,000.00	5,000,000.00	5,000,000.00	55,000.00	20,614,768.00	20,614,768.00
21001001/22021054	Comm Mgt of Acute Malnutrition	3,998,000.00	700,268.00	1,000,000.00	1,000,000.00	299,732.00	4,999,999.00	4,999,999.00
21001001/22021057	Disease Surveillance						2,461,000.00	
21001001/22021080	Infant & Young Child Feeding	2,900,000.00	4,906,000.00	5,000,000.00	5,000,000.00	94,000.00	3,000,000.00	3,000,000.00
Sub Total Overhead Cost		40,503,626.00	39,273,522.00	39,850,000.00	53,850,000.00	14,576,478.00	64,496,453.00	62,035,453.00
Total Recurrent Expenditure		216,173,166.97	205,887,031.88	206,593,128.00	220,593,128.00	14,706,096.12	258,652,944.00	265,899,768.00
51001001 - TRADITIONAL OFFICE								

MANDATORY DEDUCTIONS								

17001001/21000000	Contribution to Primary Education	578,433,695.87	760,314,226.91	760,981,019.00	760,981,019.00	666,792.09		
Total		578,433,695.87	760,314,226.91	760,981,019.00	760,981,019.00	666,792.09		
SOCIAL BENEFITS								
ADMIN AND FINANCE DEPARTMENT								

25001001/22010102	Contribution to Local Government Pension Fund	362,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10	24,525,529.00	24,525,529.00
25001001/22010105	Other Pension Requirement	41,000,000.00						
Total		403,446,764.01	90,853,603.90	37,938,245.00	121,902,251.00	31,048,647.10	24,525,529.00	24,525,529.00

SABON GARI LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
AS AT 31ST DECEMBER 2019



		Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance Budget 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								
25001001 - ADMIN AND FINANCE DEPARTMENT								
25001001/23010113/11000002	Purchase of Information Equipment		1,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00		
25001001/23010112/13000004	Purchase of Furniture for New Local Govt. Secretariat	9,642,500.00						
25001001/23030121/13000009	Rehabilitation of District Head Office Bomo		15,912,801.65	21,006,380.00	21,006,380.00	5,093,578.35		
25001001/23000000/13000012	Purchase of 5 official Vehicles for Directors		11,450,000.00	35,500,000.00	35,500,000.00	24,050,000.00		
25001001/23010105/13000013	Purchase of Official Vehicle for Chairman	34,200,000.00						
25001001/23010114/13000014	Purchase of 2No Desktops printers photocopier generator		2,150,000.00	2,660,000.00	2,660,000.00	510,000.00		
25001001/23010101/13000015	Purchase / Acquisition Of Land		2,315,000.00	7,100,000.00	7,100,000.00	4,785,000.00		
25001001/23010128/13000016	Provision of Facilities for Security Agencies		20,000,000.00	30,000,000.00	30,000,000.00	10,000,000.00		
25001001/23010112/13000017	Purchase of Office Furniture		15,000,000.00	20,050,000.00	20,050,000.00	5,050,000.00		
25001001/23050101/13000018	Settlement of Capital Liabilities		30,000,000.00	35,000,000.00	79,352,659.00	49,352,659.00		
Total		43,842,500.00	97,827,801.65	157,316,380.00	201,669,039.00	103,841,237.35		
15001001 - AGRICULTURE AND FORESTRY DEPARTMENT								
15001001/23010127/01000004	Purchase of Agrochemical	2,980,000.00	4,000,000.00	6,000,000.00	6,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00
15001001/23010127/01000008	Purchase of Irrigation Pumps	4,900,000.00	2,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00	5,000,000.00	5,000,000.00
15001001/23020113/01000015	Establishment of fruit nursery			1,990,000.00	1,990,000.00	1,990,000.00	990,000.00	990,000.00
15001001/23020113/01000016	Construction / Provision of Agric facilities		30,000.00	1,500,000.00	1,500,000.00	1,470,000.00		
Total		7,880,000.00	6,030,000.00	14,490,000.00	14,490,000.00	8,460,000.00	8,990,000.00	8,990,000.00
34001001 - WORKS AND INFRASTRUCTURE DEPARTMENT								
34001001/23010101/06000009	Purchase of land for staff quarters	16,000,000.00						
34001001/23020104/06000010	Construction/Provision of Residential Buildings	12,399,882.08	30,000,000.00	47,180,124.00	47,180,124.00	17,180,124.00		
34001001/23010103/06000012	Purchase of Residential Building			20,000,000.00	20,000,000.00	20,000,000.00		
34001001/23020118/09000003	Completion of Drainage at Basawa Central		23,543,000.00	31,623,454.00	31,623,454.00	8,080,454.00	92,035,200.00	92,035,200.00
34001001/23020116/09000057	Construction of Drainage Samaru ward	94,375,543.07						
34001001/23040102/09000079	Control of erosion			2,000,000.00	2,000,000.00	2,000,000.00		
34001001/23020105/10000007	Construction / Provision of Boreholes	12,000,000.00	15,432,000.00	20,500,000.00	20,500,000.00	5,068,000.00	20,500,000.00	20,500,000.00
34001001/23020118/13000006	Fencing of Jushi PHC Jushi clinic Ang Kudu		9,087,335.70	20,000,000.00	20,000,000.00	10,912,664.30	6,000,000.00	6,000,000.00
34001001/23010119/14000056	Purchase of Power Generator (Mai kano)		3,753,500.00	8,000,000.00	8,000,000.00	4,246,500.00	5,000,000.00	5,000,000.00
34001001/23020103/14000057	Construction/Provision of Electricity	70,000,000.00	37,570,561.58	100,604,530.00	100,604,530.00	63,033,968.42	140,604,530.00	140,604,530.00
34001001/23010119/14000058	Purchase and Installation of Transformers	62,843,673.11	48,394,561.60	60,701,063.00	60,701,063.00	12,306,501.40	37,701,063.00	37,701,063.00
34001001/23020103/14000059	Provision for Solar Home System		2,753,556.15	12,750,000.00	12,750,000.00	9,996,443.85		
34001001/23020103/14000060	Construction/Provision of Electricity		8,971,501.87	9,000,000.00	9,000,000.00	28,498.13		
34001001/23020103/14000061	Purchase and Installation of Solar Inverter @ LG Secretariat		12,753,587.95	24,000,000.00	24,000,000.00	11,246,412.05	24,000,000.00	24,000,000.00
34001001/23020114/17000012	Construction of Asphaltic Road From Aminu Road Junction Down				151,228,535.00	151,228,535.00		
34001001/23020114/17000025	Construction of Road at Dogarawa Central	114,478,720.45						

34001001/23020114/17000026	Construction of Jaja Road			154,313,868.28	171,872,691.00	196,571,075.00	42,257,206.72	359,122,691.00	359,122,691.00
34001001/23030113/17000049	Rehabilitation/Repairs - Roads			27,622,000.00	38,512,455.00	38,512,455.00	10,890,455.00	46,955,789.00	46,955,789.00
34001001/23020114/17000050	Construction of Culvert			14,793,000.00	33,375,839.00	33,375,839.00	18,582,839.00	73,375,839.00	73,375,839.00
Total			382,097,818.71	388,988,473.13	600,120,156.00	776,047,075.00	387,058,601.87	805,295,112.00	805,295,112.00
17001001 - EDUCATION AND SOCIAL DEVELOPMENT DEPT.									

17001001/23010124/05000010	Teaching aid material	13,700,711.61		26,945,000.00	35,000,000.00	35,000,000.00	8,055,000.00	35,000,000.00	35,000,000.00
17001001/23020107/05000023	Completion of Fence of Primary School Marmara			30,200,000.00	46,000,000.00	46,000,000.00	15,800,000.00	6,000,000.00	6,000,000.00
17001001/23030106/05000025	Renovation of Primary School at Amina			20,600,138.80	31,486,643.00	31,486,643.00	10,886,504.20		
17001001/23030106/05000040	Renovation of Primary School at Muchiya					11,795,580.00	11,795,580.00		
17001001/23010124/05000058	Purchase of Vocational and Skills Development Equipment				3,000,000.00	3,000,000.00	3,000,000.00		
17001001/23020104/06000001	Fencing of Chikali Eidl Praying ground	6,306,630.44							
17001001/23020105/10000001	SHAWN 1			1,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00	3,150,000.00	3,307,500.00
17001001/23020127/11000002	Installation of Intercom at LG Secretariat			250,000.00	5,500,000.00	5,500,000.00	5,250,000.00		
17001001/23010123/13000006	Fire services equipment	1,600,000.00		6,400,000.00	6,403,347.00	6,403,347.00	3,347.00	23,000,000.00	23,000,000.00
17001001/23020103/14000001	Purchase of Lighting Equipment				500,000.00	500,000.00	500,000.00		
Total		21,607,342.05	85,395,138.80	133,889,990.00	145,685,570.00	60,290,431.20	67,150,000.00	67,307,500.00	
21001001 - PRIMARY HEALTH CARE									

21001001/23030126/04000012	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
21001001/23010122/04000018	Purchase of Medical Equipment	3,000,000.00		15,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
21001001/23020106/04000021	Construction of PHC Clinic			11,992,960.07	12,000,000.00	12,000,000.00	7,039.93		
21001001/23050101/04000022	Food and Nutrition Programme			2,000,000.00	6,000,000.00	6,000,000.00	4,000,000.00		
21001001/23010122/04000023	Purchase of Emergency Relief Materials			7,087,500.00	20,000,000.00	20,000,000.00	12,912,500.00	10,000,000.00	10,000,000.00
21001001/23030105/04000024	Rehabilitation/Renovation of PHC			127,500.00	5,500,000.00	5,500,000.00	5,372,500.00		
21001001/23040105/09000005	Refuse collection and disposal			29,513,253.00	30,000,000.00	30,000,000.00	486,747.00		
Total		3,000,000.00	70,721,213.07	103,500,000.00	103,500,000.00	32,778,786.93	25,000,000.00	25,000,000.00	
38001001 - BUDGET PLANNING RES & STATISTICS DEPT.									

DOGON DAWA DEVELOPMENT AREA									

KUYELLO DEVELOPMENT AREA									

RANDAGI DEVELOPMENT AREA									

Grand Total		458,427,660.76	648,962,626.65	1,009,316,526.00	1,241,391,684.00	592,429,057.35	906,435,112.00	906,592,612.00	



SABON GARI LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
AS AT 31ST DECEMBER 2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010000 Transfer form CRF to CDF		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
Total		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00
MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		458,427,660.76	648,962,626.65	855,088,297.00	855,088,297.00	206,125,670.35	906,435,112.00	906,592,612.00

SABON GARI LOCAL GOVERNMENT
TRIAL BALANCE AS AT 31ST DEC. 2019



EXTERNAL REF		DR	CR
25001001/11000000	STATUTORY ALLOCATION - DEPARTMENT OF FINANCE AND SUPPLY		2,386,082,975.93
25001001/12030001	RATES - DEPARTMENT OF FINANCE AND SUPPLY		1,500,000.00
25001001/12150000	BTL RECEIPTS - DEPARTMENT OF FINANCE AND SUPPLY		156,039,417.02
25001001/21000000	PERSONNEL COST - ADMIN AND GENERAL SERVICES	261,711,558.30	
21001001/21000000	PERSONNEL COST - DEPARTMENT OF HEALTH	166,613,509.88	
17001001/21000000	CONTRIBUTION TO PRIMARY EDUCATION	760,314,226.91	
25001001/22000000	SOCIAL BENEFITS - PROVISION FOR FUNDING PENSION	90,853,603.90	
25001001/22000000	OVERHEAD COST - ADMIN AND FINANCE	448,064,054.93	
15001001/22000000	OVERHEAD COST - DEPARTMENT OF AGRICULTURE & FORESTRY	4,680,000.00	
34001001/22000000	OVERHEAD COST - DEPARTMENT OF WORKS AND INFRASTRUCTURE	21,056,300.00	
17001001/22000000	OVERHEAD COST - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	18,900,403.18	
21001001/22000000	OVERHEAD COST - DEPARTMENT OF HEALTH	39,273,522.00	
25001001/22060000	CONSOLIDATED REVENUE FUND CHARGES - PUBLIC DEBT CHARGES	4,500,000.00	
25001001/22070000	TRANSFER TO OTHER FUNDS	648,962,626.65	
25001001/22000000	BELOW THE LINE - PAYMENTS	156,039,417.02	
	Net Deficit		77,346,829.82
0		2,620,969,222.77	2,620,969,222.77
	Net Deficit	77,346,829.82	
25001001/46010101	Consolidated Revenue Fund		87,074,951.93
25001001/00000000	Other Fund		11,555,000.00
25001001/14010000	TRANSFER FROM CONSOLIDATED REVENUE FUND		648,962,626.65
25001001/23000000/00000000	CAPEX - ADMIN SECTOR - ADMIN AND FINANCE	97,827,801.65	
15001001/23000000/00000000	CAPEX - ECONOMIC SECTOR - DEPT OF AGRICULTURE & FORESTRY	6,030,000.00	
34001001/23000000/00000000	CAPEX - ECONOMIC SECTOR - DEPARTMENT OF WORKS AND INFRASTRUC	388,988,473.13	
17001001/23000000/00000000	CAPEX - SOCIAL SECTOR - DEPARTMENT OF EDUCATION	85,395,138.80	
21001001/23000000/00000000	CAPEX - SOCIAL SECTOR - DEPARTMENT OF HEALTH	70,721,213.07	
20001001/31010100	CASH BOOK CONTROL ACCOUNTS	9,728,122.11	
21001001/22090101	INVESTMENT CONTROL ACCOUNTS	11,555,000.00	
0		747,592,578.58	747,592,578.58



REPORT

OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

SANGA
LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE KADUNA STATE HOUSE OF ASSEMBLY



PROFILE OF ELECTED OFFICIALS

Hon. Charles Danladi	Executive Chairman
Hon. Jacob Dogara Ndah	F/Karshi Ward
Hon. Danzomo B. Faruk	N/South Ward
Hon. Abdullahi Isah Chidawa	Gwantu Ward
Hon. Yakubu Abubakar	Ayu Ward
Hon. Hananiya Yakubu	Nandu Ward
Hon. Dahiru Yunusa	Aboro Ward
Hon. Zakari Gogara	Wasa Ward
Hon. Emmanuel Audu Kallah	N/North Ward
Hon. Solomon Ambito	N/West Ward
Hon. Zakari Ya'u Usman	Bokana Ward
Hon. Peter Garba	Arak Ward
Hon. Abdul Muhammad	S/C Works
Hon. Emmanuel Bana	S/C Admin & Finance
Hon. Ya'u Saleh Intu	S/C Agric

MANAGEMENT STAFF

Mr. Alex Aku Amadi	Local Government Secretary
Alh. Iliyasu M. Kudan	Director Admin and Finance
Alh. Ladan Ibrahim Majemi	Director Finance & Supply (Treasurer)
Mrs. Juliana Gambo	Director of Agric.
Mr. Bala Usman	Director of Works & Infrastructure
Mr. Sabo Gwamna	Director of Health
Alh. Mohammed L. Adamu	Director of Education & Soc. Dev.
Alh. Magem Ahmad	Dir. Budgeting, Planning, Research & Stat



Hon. Charles Danladi
Executive Chairman



Alh. Iliyasu M. Kudan
Director Admin & Finance



Mr. Alex Aku Amadi
Local Govt Secretary



Alh. Ladan Ibrahim Majemi
Director, Finance & Supply
(Treasurer)

CHAIRMAN'S REPORT

The Annual Financial Report of Sanga Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Sanga 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 operations 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 Sanga Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Sanga Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Sanga Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

A green ink signature of Hon. Charles Danladi, consisting of a stylized 'C' and 'D'.

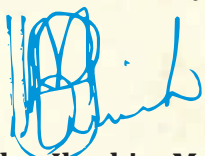
Hon. Charles Danladi
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Sanga Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.

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

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



Alh. Ladan Ibrahim Majemi
DDFS



RECORD KEEPING:

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

Bank reconciliation statements not prepared
There are outstanding payment vouchers
There are payments with sundry irregularities

CASH FLOW STATEMENTS

RECEIPTS:

The total receipt during the year amounted to one billion, eight hundred and sixty-four million, seven hundred and twenty-seven thousand, three hundred and thirty-three naira, eight kobo (N1,864,727,333.08) only. This is made up of the following:

Statutory Allocation	-	N1,573,356,743.83
Value Added Tax	-	N202,079,240.56
Independent Revenue	-	N702,000.00
Below the line receipts	-	N88,589,348.69
Total	=	<u>N1,864,727,333.08</u>

From the above, receipts from the federation account, that is, statutory allocation and value added tax both amounting to N1,775,435,984.39 accounted for 95.21% of total receipts. Internally generated revenue on the other hand accounted for 0.04% of total receipts. This is clearly a failure on the part of management and consultants. This poor showing should be investigated with a view to nipping in the bud, this ugly trend. This is more worrisome because consultants have been brought in to sanitise the system.

PAYMENTS:

The total payments during the year amounted to one billion, nine hundred and eighty-one million, nine hundred and twenty-nine thousand, two hundred and seventy-seven naira, thirty kobo (N1,981,929,277.30) only. This is made up of:

Recurrent Expenditure	-	N1,596,060,349.73
Capital Expenditure	-	N385,868,927.57
Total	=	<u>N1,981,929,277.30</u>

From the above, recurrent expenditure took over 80.53% of the total resources spent leaving 19.47% for the capital expenditure. Worthy of note is the decline between 2018 which amounted to N393,351,389.95 and that of 2019 which is N385,868,927.57, a decline of N7,482,462.38. This indicates that not much attention is given to infrastructural development this year. There is need for improvement on developmental projects.



OUTSTANDING PAYMENT VOUCHERS FOR THE MONTH OF AUGUST 2019



S/N	DATE	NAME OF PAYEE	PARTICULAR	PV NO.	CHEQUE NO	AMOUNT	OBSERVATION
1	16/9/2019	Ahmed Magale	Town Hall Meeting	86	-	150,000.00	
2	16/9/2019	Freedom Motors	Repairs of 508	89	-	500,000.00	
3	29/8/2019	Min. for Local Govt.-	-	147	-	1,593,750.00	
		-			Total	N2,243,750.00	

IRREGULARITIES PAYMENT VOUCHERS FOR THE MONTH OF AUGUST 2019

S/N	DATE	NAME OF PAYEE	PARTICULARS	PV. NO	CHEQUE NO	AMOUNT	OBSERVATION
1	9/8/2019	Hon. Charles Danladi	Security for El-del Kabir cerebation	55	E.P	3,000,000.00	DD budget & planning did not sign. DFS did not sign. No OCV control. IA. did not check. No recipient signature. No beneficiaries list.
						N3,000,000.00	

OBSERVATIONS

Three payment vouchers all amounting to two million two hundred and forty-three thousand, seven hundred and fifty naira (N2,243,750.00) were not presented for audit inspection. Also payment voucher No. 55 of 9th August 2019 to the tune of N3,000,000.00 was paid without following due financial procedures and neither were beneficiaries identified. The management should therefore make the missing vouchers available for inspection and the beneficiaries of the N3, million also identified. Otherwise, signatories to the account including the Chairman should be surcharged for spending public funds with following due procedures. See details above.



STATEMENT OF ASSETS AND LIABILITIES

INVESTMENTS:

The total investment of the Local Government stood at N9,118,682.00. Most of the companies invested in are moribund. Therefore, no dividend is being declared. Management should therefore, consider more viable investment options that could guarantee dividends in the future.

TREASURIES AND BANKS:

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

First Bank main account No 2033489454	-	N1,819,421.87
First Bank capital No. 2004016489	-	N1,752,986.52
Total	=	<u>N3,572,408.39</u>

These balances have been verified and certified by me.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits remitted to the appropriate third parties.

SANGA LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		2,048,360.69	120,774,352.61	92,617,161.00	445,410,884.00	324,636,531.39		
RECEIPTS								
Statutory Allocation		1,927,660,151.79	1,775,435,984.39	2,345,485,215.00	2,345,485,215.00	570,049,230.61		
Internally Generated Revenue			702,000.00	10,542,086.00	10,542,086.00	9,840,086.00		
BTL Receipts		152,914,098.31	88,589,348.69			88,589,348.69		
Total Recurrent Year Receipts		2,080,574,250.10	1,864,727,333.08	2,356,027,301.00	2,356,027,301.00	491,299,967.92		
Total Projected Funds Available		2,082,622,610.79	1,985,501,685.69	2,448,644,462.00	2,801,438,185.00	815,936,499.31		
Recurrent Expenditure: Economic Classification:								
Employees Compensation		898,949,205.48	999,537,120.66	911,472,470.00	1,003,038,333.00	3,501,212.34	856,526,410.00	899,352,731.00
Social Benefits		95,619,512.67	81,528,117.43	158,073,945.00	228,471,637.00	146,943,519.57	140,000,000.00	140,000,000.00
Overhead Costs		396,864,451.77	426,405,762.95	419,489,442.00	434,289,446.00	7,883,683.05	280,156,645.00	358,296,645.00
Service Wide Vote		24,149,600.00						
BTL Payments		152,914,098.31	88,589,348.69			88,589,348.69		
Total Recurrent Payments		1,568,496,868.23	1,596,060,349.73	1,489,035,857.00	1,665,799,416.00	69,739,066.27	1,276,683,055.00	1,397,649,376.00
Capital Expenditure: Programme Classification:								
01 Economic Empowerment Through Agriculture		493,900.00		13,000,000.00	13,000,000.00	13,000,000.00	13,400,000.00	13,400,000.00
04 Improvement to Human Health		2,400,000.00	19,643,750.00	71,420,000.00	79,420,000.00	59,776,250.00	57,770,000.00	57,770,000.00
05 Enhancing Skills and Knowledge		241,811.25		51,199,538.00	51,199,538.00	51,199,538.00	93,841,544.00	93,841,544.00
06 Housing and Urban Development		10,787,073.00			21,000,000.00	21,000,000.00		
10 Water Resources and Rural Development		6,300,000.00	8,936,642.30	96,350,000.00	96,350,000.00	87,413,357.70	241,855,000.00	217,005,000.00
11 Information Communication & Technology				2,710,000.00	2,710,000.00	2,710,000.00		
13 Reform of Government and Governance		73,952,719.90	176,265,645.98	328,000,000.00	457,030,164.00	280,764,518.02	157,756,692.00	158,071,692.00
14 Power		266,846,027.80	158,022,889.29	260,059,067.00	278,059,067.00	120,036,177.71	254,875,000.00	254,875,000.00
17 Road		32,329,858.00	23,000,000.00	136,870,000.00	136,870,000.00	113,870,000.00	145,470,000.00	145,470,000.00
Total Capital Expenditure by Programme		393,351,389.95	385,868,927.57	959,608,605.00	1,135,638,769.00	749,769,841.43	964,968,236.00	940,433,236.00
Total Expenditure (Budget Size)		1,961,848,258.18	1,981,929,277.30	2,448,644,462.00	2,801,438,185.00	819,508,907.70	2,241,651,291.00	2,338,082,612.00
Budget Surplus/(Deficit)		120,774,352.61	3,572,408.39			3,572,408.39	2,241,651,291.00	2,338,082,612.00
Financing of Deficit by Borrowing								
Closing Balance		120,774,352.61	3,572,408.39			3,572,408.39	2,241,651,291.00	2,338,082,612.00

SANGA LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities			
Statutory Allocation		1,573,356,743.83	1,641,219,948.09
Value Added Tax		202,079,240.56	286,440,203.70
Independent Revenue	1	702,000.00	
BTL Receipts	2	88,589,348.69	152,914,098.31
Total Receipts		1,864,727,333.08	2,080,574,250.10
Payments			
Employees Compensation	3	999,537,120.66	898,949,205.48
Social Benefits	4	81,528,117.43	95,619,512.67
Servicewide vote			24,149,600.00
Overhead Cost	5	426,405,762.95	396,864,451.77
Below-The-Line Payments	6	88,589,348.69	152,914,098.31
Total Payments		1,596,060,349.73	1,568,496,868.23
Net Cash Flow from Operating Activities		268,666,983.35	512,077,381.87
Cash Flow from Investing Activities			
Economic Empowerment Through Agriculture			493,900.00
Improvement to Human Health		19,643,750.00	2,400,000.00
Enhancing Skills and Knowledge			241,811.25
Housing and Urban Development			10,787,073.00
Water Resources and Rural Development		8,936,642.30	6,300,000.00
Reform of Government and Governance		176,265,645.98	73,952,719.90
Power		158,022,889.29	266,846,027.80
Road		23,000,000.00	32,329,858.00
Net Cash Flow from Investment	7	385,868,927.57	393,351,389.95
Cash Flow from Financing Activities			
Net Surplus(Deficit) for the Year		117,201,944.22	118,725,991.92
Opening Balance		120,774,352.61	2,048,360.69
Closing Balance	8	3,572,408.39	120,774,352.61
Note 1 - Independent Revenue			

Sales		702,000.00	
Total		702,000.00	
Note 2 - BTL Receipts			

With holding Taxes due to FIRS		2,192,283.10	
VAT due to FIRS		2,050,000.00	4,687,055.07
PAYE Taxes due to State Board of Internal Revenue		10,233,977.64	10,319,969.78
Union Deductions		23,157,523.48	



Deposits		232,981.07		
Loans deduction for Salary Other Deduction for payroll		6,300,000.00		
Monthly Net Total Salary Control Accounts		12,140,900.00		109,773,922.75
10% Contract Retention Fee		703,565.00		
SIGMA Pension Deduction		9,737,198.40		
WHT to due BIR		7,260,405.03		4,336,677.96
Commodity Deductions		6,183,061.38		
NULGE Deductions		1,885,711.32		941,688.78
MHWU Deductions		450,563.21		
NANM Deductions		449,506.20		
Party Deductions		50,000.00		1,550,000.00
Monthly Repayments by Staff of LG		2,437,809.75		
NULGE Loan Deduction				2,986,861.21
ALGON Dues		100,000.00		
NUT Deduction				3,998,213.59
ENDWELL				11,518,000.00
National Housing Fund Deduction		2,037,977.76		2,541,209.17
Personal Emolument (Pay as You Go)		985,885.35		
AOPSHON				260,500.00
Total		88,589,348.69		152,914,098.31
Note 3 - Employees Compensation				

Contribution for Primary Teachers Salaries		650,840,927.31		574,862,841.35
Local Government Staff	3A	348,696,193.35		324,086,364.13
Total		999,537,120.66		898,949,205.48
Note 3A - Local Government Staff				

Sanga Local Govt		348,696,193.35		324,086,364.13
Total		348,696,193.35		324,086,364.13
Note 4 - Social Benefits				

15% (Pers. Emolument) Pension Funds		30,369,190.45		91,018,839.87
Govt 10% Contribution to Pension Scheme		51,158,926.98		4,600,672.80
Total		81,528,117.43		95,619,512.67
Note 5 - Overhead Costs				

Transport and Travelling		20,021,488.09		56,751,130.40
Utilities		114,274.00		637,848.00
Material and Supplies		37,659,199.26		54,575,549.40
Maintenance Services		16,620,000.00		25,661,969.10
Training		33,555,488.08		16,995,097.00
Other Services		142,833,259.78		81,802,988.54
Consulting & Professional Services		5,233,500.00		16,390,000.00



Fuel and Lubricants		3,019,037.89		2,800,492.00
Financial Charges		3,955,006.77		7,747,761.62
Miscellaneous Expenses		163,394,509.08		124,459,156.01
Local Grants and Contributions				9,042,459.70
Total		426,405,762.95		396,864,451.77
Note 6 - Below the Line Payments				

Without Taxes due to FIRS		2,192,283.10		
Vat due to FIRS		2,050,000.00		4,687,055.07
PAYE Taxes due to State Board of Internal Revenue		10,233,977.64		10,319,969.78
Union Deductions		23,157,523.48		
Deposits		232,981.07		109,773,922.75
Loans deduction for Salary Other Deduction for payroll		6,300,000.00		
Monthly Net Total Salary Control Account		12,140,900.00		
10% Contract Retention Charges		703,565.00		
SIGMA Pension Deduction		9,737,198.40		
WHT to due BIR		7,260,405.03		4,336,677.96
Commodity Deductions		6,183,061.38		
NULGE Deductions		1,885,711.32		941,688.78
MHWU Deductions		450,563.21		
NANM Deductions		449,506.20		
Party Deductions		50,000.00		1,550,000.00
Monthly Repayments by Staff of LG		2,437,809.75		
NULGE Loan Deduction				2,986,861.21
ALGON Dues		100,000.00		
NUT Deduction				3,998,213.59
ENDWELL				11,518,000.00
National Housing Fund Deduction		2,037,977.76		2,541,209.17
Personal Emolument (Pay as You Go)		985,885.35		
AOPSHON				260,500.00
Total		88,589,348.69		152,914,098.31
Note 7 - Net Cash From Investing Activities by Location				

Gwantu Ward		216,206,726.93		225,456,270.50
Namdu Ward				61,500,000.00
Aboro Ward		10,897,484.80		493,900.00
Ayu Ward		19,050,000.00		20,470,919.25
Ninzam North Ward		5,000,000.00		2,400,000.00
Fadan Karshi Ward		20,000,000.00		19,000,000.00
Bokana Ward				10,787,073.00
Ninzam West Ward		4,589,311.35		
Ninzam South Ward				13,243,227.20
Wasa Station Ward		110,125,404.49		40,000,000.00
Total		385,868,927.57		393,351,389.95
Note 8 - Closing Balance				

Capital Accounts - First Bank		1,752,986.52		
First Bank Main Account		1,819,421.87		120,774,352.61
Sub Total: Cash and Bank		3,572,408.39		120,774,352.61
Total Consolidated Cash & Bank Balances		3572408.39		120774352.6

SANGA LOCAL GOVERNMENT
STATEMENT OF ASSETS AND
LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019		Actual 2018
ASSETS:				

Liquid Assets				

Treasuries and Banks	8	3,572,408.39		120,774,352.61
Sub Total		3,572,408.39		120,774,352.61
Investments and Other Assets				

Investments	9	9,118,682.00		9,118,682.00
Sub Total		9,118,682.00		9,118,682.00
Total Assets		12,691,090.39		129,893,034.61
Public Funds:				

Consolidated Revenue Fund	11	3,572,408.39		120,774,352.61
Capital Development Fund	12			
Other Funds		9,118,682.00		9,118,682.00
Sub - Total: Public Funds		12,691,090.39		129,893,034.61
LIABILITIES:				

Public Funds + Liabilities		12,691,090.39		129,893,034.61
Note 8 - Treasuries and Banks				

Capital Accounts - First Bank		1,752,986.52		
First Bank Main Account		1,819,421.87		120,774,352.61
Total		3,572,408.39		120,774,352.61
Note 9 - Investments				

Jema'a Bakery Kafanchan		243,333.00		243,333.00
Urban Development Bank Abuja		250,000.00		250,000.00
Kwri Soya Milk Processing Industry		25,000.00		25,000.00
Kachia Ginger Company		333,333.00		333,333.00
Ikara Food Processing Company		130,000.00		130,000.00

Kafanchan Flour Mill		137,016.00		137,016.00
NUB		1,000,000.00		1,000,000.00
Intercity (Unity) Bank Plc		1,000,000.00		1,000,000.00
NUB Int'l (Fin Bank) Plc		5,500,000.00		5,500,000.00
Global Bank Plc		500,000.00		500,000.00
Total		9,118,682.00		9,118,682.00
Note 10 - Advances				
Note 11 - Consolidated Revenue Fund				
Opening Balance		120,774,352.61		2,048,360.69
Add/(Less) Net Recurrent Surplus/(Deficit)		117,201,944.22		118,725,991.92
Closing Balance		3,572,408.39		120,774,352.61
Note 12 - Capital Development Fund				
Note 13 - Internal Loans				
Note 14 - Outstanding Deposits				
Note 14 - Outstanding Deposits				



SANGA LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance		2,048,360.69	120,774,352.61		176,763,559.00	55,989,206.39		
Add: Recurrent Receipts:								
Statutory Allocation		1,570,692,459.51	1,521,011,849.87	1,694,470,032.00	1,694,470,032.00	173,458,182.13		
Share of VAT		286,440,203.70	202,079,240.56	591,728,984.00	591,728,984.00	389,649,743.44		
Excess Crude		11,322,322.32						
NNPC Refunds		2,717,357.36	2,264,464.46			2,264,464.46		
10% IGR State Contribution				59,286,199.00	59,286,199.00	59,286,199.00		
Exchange Rate Difference		16,937,482.41	2,541,929.00			2,541,929.00		
Share of Solid Minerals			1,970,136.62			1,970,136.62		
Share of Forex Equalization		35,715,047.62	29,497,335.89			29,497,335.89		
Excess Bank Charges		3,835,278.87	3,616,473.44			3,616,473.44		
Share of Goods and Value Consideration			12,454,554.55			12,454,554.55		
Sub Total: Statutory Allocation		1,927,660,151.79	1,775,435,984.39	2,345,485,215.00	2,345,485,215.00	570,049,230.61		
Licenses	16			156,620.00	156,620.00	156,620.00		
Rates	17			4,173,920.00	4,173,920.00	4,173,920.00		
Fees	18			1,356,329.00	1,356,329.00	1,356,329.00		
Sales	20		702,000.00			702,000.00		
Earnings	21			4,855,217.00	4,855,217.00	4,855,217.00		
Sub-Total: Independent Revenue			702,000.00	10,542,086.00	10,542,086.00	9,840,086.00		
Below The Line Receipts	29	152,914,098.31	88,589,348.69			88,589,348.69		
Total Recurrent Receipts		2,080,574,250.10	1,864,727,333.08	2,356,027,301.00	2,356,027,301.00	491,299,967.92		
Total Funds Available		2,082,622,610.79	1,985,501,685.69	2,356,027,301.00	2,532,790,860.00	547,289,174.31		
Less Recurrent Payments:								
Employees Compensation	30	898,949,205.48	999,537,120.66	911,472,470.00	1,003,038,333.00	3,501,212.34	856,526,410.00	899,352,731.00
Social Benefits		95,619,512.67	81,528,117.43	158,073,945.00	228,471,637.00	146,943,519.57	140,000,000.00	140,000,000.00
Overhead Cost	31	396,864,451.77	426,405,762.95	419,489,442.00	434,289,446.00	7,883,683.05	280,156,645.00	358,296,645.00
Service Wide Vote		24,149,600.00						
BTL Payments	32	152,914,098.31	88,589,348.69			88,589,348.69		
Total Recurrent Payments		1,568,496,868.23	1,596,060,349.73	1,489,035,857.00	1,665,799,416.00	69,739,066.27	1,276,683,055.00	1,397,649,376.00
Net Recurrent Funds before Transfers		514,125,742.56	389,441,335.96	866,991,444.00	866,991,444.00	477,550,108.04	1,276,683,055.00	1,397,649,376.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00
Total Appropriations/Tranfers		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00
Closing Balance		120,774,352.61	3,572,408.39			3,572,408.39	2,241,651,291.00	2,338,082,612.00
Note 16 - Licenses								

Radio/Television Station License				156,620.00	156,620.00	156,620.00		
Total				156,620.00	156,620.00	156,620.00		



Note 17 - Rates								

Shops and Kiosk Rates				1,041,522.00	1,041,522.00	1,041,522.00		
Land use Charges (Private and Commercial Property)				3,132,398.00	3,132,398.00	3,132,398.00		
Total				4,173,920.00	4,173,920.00	4,173,920.00		
Note 18 - Fees								

Marriage/Divorce Fees				156,620.00	156,620.00	156,620.00		
Advertising Fees				469,860.00	469,860.00	469,860.00		
Customary Right of Occupancy Fees				31,324.00	31,324.00	31,324.00		
Native Liquor Fees				675,032.00	675,032.00	675,032.00		
Domestic Animal Fee				23,493.00	23,493.00	23,493.00		
Total				1,356,329.00	1,356,329.00	1,356,329.00		
Note 19 - Fines								

Note 20 - Sales								

Proceeds from sales of goods by Public Auction			702,000.00			702,000.00		
Total			702,000.00			702,000.00		
Note 21 - Earnings								

Earning from Market				1,566,199.00	1,566,199.00	1,566,199.00		
Earning from Motor Park				3,289,018.00	3,289,018.00	3,289,018.00		
Total				4,855,217.00	4,855,217.00	4,855,217.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 24 - Repayment								

Note 25 - Investment Income								

Note 26 - Interest								

Note 27 - Miscellaneous								



Note 29 - BTL Receipts								

With holding Taxes due to FIRS			2,192,283.10			2,192,283.10		
VAT due to FIRS		4,687,055.07	2,050,000.00			2,050,000.00		
PAYE Taxes due to State Board of Internal Revenue		10,319,969.78	10,233,977.64			10,233,977.64		
Union Deductions			23,157,523.48			23,157,523.48		
Deposits			232,981.07			232,981.07		
Loans deduction for Salary Other Deduction for payroll			6,300,000.00			6,300,000.00		
Monthly Net Total Salary Control Accounts		109,773,922.75	12,140,900.00			12,140,900.00		
10% Contract Retention Fee			703,565.00			703,565.00		
SIGMA Pension Deduction			9,737,198.40			9,737,198.40		
WHT to due BIR		4,336,677.96	7,260,405.03			7,260,405.03		
Commodity Deductions			6,183,061.38			6,183,061.38		
NULGE Deductions		941,688.78	1,885,711.32			1,885,711.32		
MHWU Deductions			450,563.21			450,563.21		
NANM Deductions			449,506.20			449,506.20		
Party Deductions		1,550,000.00	50,000.00			50,000.00		
Monthly Repayments by Staff of LG			2,437,809.75			2,437,809.75		
NULGE Loan Deduction		2,986,861.21						
ALGON Dues			100,000.00			100,000.00		
NUT Deduction		3,998,213.59						
ENDWELL		11,518,000.00						
National Housing Fund Deduction		2,541,209.17	2,037,977.76			2,037,977.76		
Personal Emolument (Pay as You Go)			985,885.35			985,885.35		
AOPSHON		260,500.00						
Total		152,914,098.31	88,589,348.69			88,589,348.69		
Note 30 - Employees Compensation								

Dept of Admin and Finance		247,086,364.13	270,104,820.24	215,054,748.00	270,126,647.00	21,826.76	159,657,485.00	167,640,360.00
Department of Health		77,000,000.00	78,591,373.11	78,959,059.00	78,959,059.00	367,685.89	110,802,329.00	116,342,445.00
Contribution to Primary Education		574,862,841.35	650,840,927.31	617,458,663.00	653,952,627.00	3,111,699.69	586,066,596.00	615,369,926.00
Total		898,949,205.48	999,537,120.66	911,472,470.00	1,003,038,333.00	3,501,212.34	856,526,410.00	899,352,731.00
Note 31 - Overhead Cost								

Admin and Finance		337,594,268.07	308,862,005.06	300,028,431.00	314,828,435.00	5,966,429.94	172,974,948.00	172,974,948.00
Department of Agriculture & Natural Resources		7,585,000.00	11,660,000.00	11,837,500.00	11,837,500.00	177,500.00	38,556,511.00	36,696,511.00
Department of Works and Infrastructure		5,293,740.00	8,353,311.89	8,584,000.00	8,584,000.00	230,688.11	5,084,000.00	5,084,000.00
Department of Education & Social Dev.		25,961,100.00	42,007,200.00	42,643,000.00	42,643,000.00	635,800.00	32,770,500.00	112,770,500.00
Department of Health		20,430,343.70	55,523,246.00	56,396,511.00	56,396,511.00	873,265.00	30,770,686.00	30,770,686.00
Total		396,864,451.77	426,405,762.95	419,489,442.00	434,289,446.00	7,883,683.05	280,156,645.00	358,296,645.00
Note 32 - BTL Payments								

Without Taxes due to FIRS			2,192,283.10			2,192,283.10		
Vat due to FIRS		4,687,055.07	2,050,000.00			2,050,000.00		

PAYE Taxes due to State Board of Internal Revenue		10,319,969.78	10,233,977.64			10,233,977.64		
Union Deductions			23,157,523.48			23,157,523.48		
Deposits		109,773,922.75	232,981.07			232,981.07		
Loans deduction for Salary Other Deduction for payroll			6,300,000.00			6,300,000.00		
Monthly Net Total Salary Control Account			12,140,900.00			12,140,900.00		
10% Contract Retention Charges			703,565.00			703,565.00		
SIGMA Pension Deduction			9,737,198.40			9,737,198.40		
WHT to due BIR		4,336,677.96	7,260,405.03			7,260,405.03		
Commodity Deductions			6,183,061.38			6,183,061.38		
NULGE Deductions		941,688.78	1,885,711.32			1,885,711.32		
MHWU Deductions			450,563.21			450,563.21		
NANM Deductions			449,506.20			449,506.20		
Party Deductions		1,550,000.00	50,000.00			50,000.00		
Monthly Repayments by Staff of LG			2,437,809.75			2,437,809.75		
NULGE Loan Deduction		2,986,861.21						
ALGON Dues			100,000.00			100,000.00		
NUT Deduction		3,998,213.59						
ENDWELL		11,518,000.00						
National Housing Fund Deduction		2,541,209.17	2,037,977.76			2,037,977.76		
Personal Emolument (Pay as You Go)			985,885.35			985,885.35		
AOPSHON		260,500.00						
Total		152,914,098.31	88,589,348.69			88,589,348.69		



SANGA LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				92,617,161.00	268,647,325.00	268,647,325.00		
Add: Capital Receipts								
Transfer from Consolidated Revenue		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00
Sub Total: Capital Receipts		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00
Total Capital Funds Available		393,351,389.95	385,868,927.57	959,608,605.00	1,135,638,769.00	749,769,841.43	964,968,236.00	940,433,236.00
Less: Capital Expenditure								
General Public Services	37	73,952,719.90	146,265,645.98	330,710,000.00	420,340,164.00	274,074,518.02	157,756,692.00	158,071,692.00
Economic Affairs	38	305,969,785.80	203,370,220.24	410,139,067.00	460,139,067.00	256,768,846.76	433,705,000.00	433,705,000.00
Housing and Community Development	40	10,787,073.00	16,589,311.35	96,140,000.00	117,140,000.00	100,550,688.65	221,895,000.00	197,045,000.00
Health	41	2,400,000.00	19,643,750.00	71,420,000.00	79,420,000.00	59,776,250.00	57,770,000.00	57,770,000.00
Education	43	241,811.25		51,199,538.00	58,599,538.00	58,599,538.00	93,841,544.00	93,841,544.00
Total Capital Expenditure		393,351,389.95	385,868,927.57	959,608,605.00	1,135,638,769.00	749,769,841.43	964,968,236.00	940,433,236.00
Note 35 - Aids and Grants:								

Note 37 - General Public Services								

70111 - Executive and Legislature Organs			122,147,553.71	265,000,000.00	280,400,500.00	158,252,946.29	43,710,000.00	44,025,000.00
70133 - Other General Services		73,952,719.90	24,118,092.27	65,710,000.00	139,939,664.00	115,821,571.73	114,046,692.00	114,046,692.00
Total		73,952,719.90	146,265,645.98	330,710,000.00	420,340,164.00	274,074,518.02	157,756,692.00	158,071,692.00
Note 38 - Economic Affairs								

70411 - General Economic and Commercial Affairs		6,300,000.00						
70421 - Agriculture		493,900.00		13,000,000.00	13,000,000.00	13,000,000.00	13,400,000.00	13,400,000.00
70435 - Electricity		266,846,027.80	178,022,889.29	260,059,067.00	278,059,067.00	100,036,177.71	254,875,000.00	254,875,000.00
70443 - Construction		32,329,858.00	37,347,330.95	144,710,000.00	176,710,000.00	139,362,669.05	173,110,000.00	173,110,000.00
70451 - Road Transport				16,370,000.00	16,370,000.00	16,370,000.00	16,220,000.00	16,220,000.00
Total		305,969,785.80	215,370,220.24	434,139,067.00	484,139,067.00	268,768,846.76	457,605,000.00	457,605,000.00
Note 39 - Environmental Protection								

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		10,787,073.00			21,000,000.00	21,000,000.00		
70660 - Housing and Community Amenities N.E.C			4,589,311.35	72,140,000.00	72,140,000.00	67,550,688.65	197,995,000.00	173,145,000.00
Total		10,787,073.00	4,589,311.35	72,140,000.00	93,140,000.00	88,550,688.65	197,995,000.00	173,145,000.00

Note 41 - Health								

70731 - General Hospital Services		2,400,000.00	14,050,000.00	61,420,000.00	69,420,000.00	55,370,000.00	57,770,000.00	57,770,000.00
70740 - Public Health Services			5,593,750.00	10,000,000.00	10,000,000.00	4,406,250.00		
Total		2,400,000.00	19,643,750.00	71,420,000.00	79,420,000.00	59,776,250.00	57,770,000.00	57,770,000.00
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education				34,048,848.00	41,448,848.00	41,448,848.00	76,840,854.00	76,840,854.00
70921 - Lower Secondary Education		241,811.25		8,380,690.00	8,380,690.00	8,380,690.00	8,330,690.00	8,330,690.00
70922 - Upper Secondary Education				8,770,000.00	8,770,000.00	8,770,000.00	8,670,000.00	8,670,000.00
Total		241,811.25		51,199,538.00	58,599,538.00	58,599,538.00	93,841,544.00	93,841,544.00
Note 44 - Social Protection								



SANGA LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin & Finance								

25001001/11010001	Statutory Allocation	1,570,692,459.51	1,521,011,849.87	1,694,470,032.00	1,694,470,032.00	173,458,182.13		
25001001/11010002	Share of VAT	286,440,203.70	202,079,240.56	591,728,984.00	591,728,984.00	389,649,743.44		
25001001/11010003	Excess Crude	11,322,322.32						
25001001/11010006	NNPC Refunds	2,717,357.36	2,264,464.46			2,264,464.46		
25001001/11010011	10% IGR State Contribution			59,286,199.00	59,286,199.00	59,286,199.00		
25001001/11010013	Exchange Rate Difference	16,937,482.41	2,541,929.00			2,541,929.00		
25001001/11000018	Share of Solid Minerals		1,970,136.62			1,970,136.62		
25001001/11000019	Share of Forex Equalization	35,715,047.62	29,497,335.89			29,497,335.89		
25001001/11000020	Excess Bank Charges	3,835,278.87	3,616,473.44			3,616,473.44		
25001001/11000021	Share of Goods and Value Consideration		12,454,554.55			12,454,554.55		
Total		1,927,660,151.79	1,775,435,984.39	2,345,485,215.00	2,345,485,215.00	570,049,230.61		
TAXES								
25001001 - Department of Admin & Finance								

LICENSES								
25001001 - Department of Admin & Finance								

25001001/12020005	Radio/Television Station License			156,620.00	156,620.00	156,620.00		
Total				156,620.00	156,620.00	156,620.00		
RATES								
25001001 - Department of Admin & Finance								

25001001/12030006	Shops and Kiosk Rates			1,041,522.00	1,041,522.00	1,041,522.00		
25001001/12030007	Land use Charges (Private and Commercial Property)			3,132,398.00	3,132,398.00	3,132,398.00		
Total				4,173,920.00	4,173,920.00	4,173,920.00		
FEES								
25001001 - Department of Admin & Finance								

25001001/12040018	Marriage/Divorce Fees			156,620.00	156,620.00	156,620.00		
25001001/12040022	Advertising Fees			469,860.00	469,860.00	469,860.00		
25001001/12040031	Customary Right of Occupancy Fees			31,324.00	31,324.00	31,324.00		
25001001/12040074	Native Liquor Fees			675,032.00	675,032.00	675,032.00		
25001001/12040098	Domestic Animal Fee			23,493.00	23,493.00	23,493.00		
Total				1,356,329.00	1,356,329.00	1,356,329.00		



FINES								
25001001 - Department of Admin & Finance								

SALES								
25001001 - Department of Admin & Finance								

25001001/12060010	Proceeds from sales of goods by Public Auction		702,000.00			702,000.00		
Total			702,000.00			702,000.00		

EARNINGS								
25001001 - Department of Admin & Finance								

25001001/12070012	Earning from Market			1,566,199.00	1,566,199.00	1,566,199.00		
25001001/12070013	Earning from Motor Park			3,289,018.00	3,289,018.00	3,289,018.00		
Total				4,855,217.00	4,855,217.00	4,855,217.00		

RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin & Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin & Finance								

REPAYMENTS								
25001001 - Department of Admin & Finance								

INVESTMENT INCOMES								
25001001 - Department of Admin & Finance								

INTEREST EARNED								
25001001 - Department of Admin & Finance								

MISCELLANEOUS								
25001001 - Department of Admin & Finance								

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin & Finance								

25001001/12150001	With holding Taxes due to FIRS		2,192,283.10			2,192,283.10		
25001001/12150002	VAT due to FIRS	4,687,055.07	2,050,000.00			2,050,000.00		
25001001/12150003	PAYE Taxes due to State Board of Internal Revenue	10,319,969.78	10,233,977.64			10,233,977.64		
25001001/12150004	Union Deductions		23,157,523.48			23,157,523.48		
25001001/12150005	Deposits		232,981.07			232,981.07		
25001001/12150006	Loans deduction for Salary Other Deduction for payroll		6,300,000.00			6,300,000.00		
25001001/12150007	Monthly Net Total Salary Control Accounts	109,773,922.75	12,140,900.00			12,140,900.00		
25001001/12150008	10% Contract Retention Fee		703,565.00			703,565.00		

25001001/12150009	SIGMA Pension Deduction			9,737,198.40			9,737,198.40		
25001001/12150010	WHT to due BIR		4,336,677.96	7,260,405.03			7,260,405.03		
25001001/12150011	Commodity Deductions			6,183,061.38			6,183,061.38		
25001001/12150012	NULGE Deductions		941,688.78	1,885,711.32			1,885,711.32		
25001001/12150013	MHWU Deductions			450,563.21			450,563.21		
25001001/12150014	NANM Deductions			449,506.20			449,506.20		
25001001/12150015	Party Deductions		1,550,000.00	50,000.00			50,000.00		
25001001/12150016	Monthly Repayments by Staff of LG			2,437,809.75			2,437,809.75		
25001001/12150026	NULGE Loan Deduction		2,986,861.21						
25001001/12150031	ALGON Dues			100,000.00			100,000.00		
25001001/12150032	NUT Deduction		3,998,213.59						
25001001/12150034	ENDWELL		11,518,000.00						
25001001/12150036	National Housing Fund Deduction		2,541,209.17	2,037,977.76			2,037,977.76		
25001001/12150037	Personal Emolument (Pay as You Go)			985,885.35			985,885.35		
25001001/12150039	AOPSHON		260,500.00						
Total			152,914,098.31	88,589,348.69			88,589,348.69		



SANGA LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPT OF ADMIN & FIN								

25001001/21010101 Local Government Staff Salaries		247,086,364.13	270,104,820.24	215,054,748.00	270,126,647.00	21,826.76	159,657,485.00	167,640,360.00
Sub Total - Personnel Cost		247,086,364.13	270,104,820.24	215,054,748.00	270,126,647.00	21,826.76	159,657,485.00	167,640,360.00
25001001/22020101 Local Travel and Transport - Training		1,715,423.33						
25001001/22020102 Local Travel and Transport - Others		49,296,659.06						
25001001/22020103 International Transport and Travels - Training		1,949,048.01						
25001001/22020106 Duty tour Allowance-Civil Servant		3,790,000.00	20,021,488.09	20,038,970.00	20,038,970.00	17,481.91	17,772,000.00	17,772,000.00
25001001/22020301 Office Stationeries/Computer Consumables		12,181,000.00	7,527,336.95	7,720,000.00	7,720,000.00	192,663.05	9,720,000.00	9,720,000.00
25001001/22020305 Printing of Non Security Documents		19,059,449.40	4,957,862.31	5,125,000.00	5,125,000.00	167,137.69	5,125,000.00	5,125,000.00
25001001/22020306 Printing of Security Documents		12,873,000.00	3,000,000.00	3,100,000.00	3,100,000.00	100,000.00	3,100,000.00	3,100,000.00
25001001/22020402 Maintenance of Office Furniture		18,169.10						
25001001/22020403 Maintenance of Office Building Residential Qtrs		20,850,000.00	11,400,000.00		13,168,035.00	1,768,035.00		
25001001/22020416 Upkeep of Offices /Cleaning Services		2,938,400.00						
25001001/22020501 Training Staff Dev. And Welfare			23,785,491.30	23,800,000.00	23,800,000.00	14,508.70	2,800,000.00	2,800,000.00
25001001/22020503 Contribution to Training Fund		14,495,097.00	9,769,996.78	10,016,325.00	10,016,325.00	246,328.22	10,016,324.00	10,016,324.00
25001001/22020505 Workshops & Seminars		2,500,000.00						
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant							540,000.00	540,000.00
25001001/22020601 Support towards Security Enhancement			47,610,000.00	48,000,000.00	48,000,000.00	390,000.00		
25001001/22020604 Security Vote (Including Operations)		42,181,000.00	39,870,000.00	40,000,000.00	40,000,000.00	130,000.00	38,100,000.00	38,100,000.00
25001001/22020605 Upkeep of Offices / Cleaning Services			12,600,000.00	12,629,999.00	12,629,999.00	29,999.00	19,629,999.00	19,629,999.00
25001001/22020606 Physical security		36,625,000.00	35,773,259.78	36,094,625.00	36,094,625.00	321,365.22	34,094,625.00	34,094,625.00
25001001/22020611 5% Incentives for Revenue Officers		1,331,988.54						
25001001/22020701 Financial Consulting		8,190,000.00	3,433,500.00	3,680,000.00	3,680,000.00	246,500.00	8,680,000.00	8,680,000.00
25001001/22020706 Surveying Services		1,450,000.00						
25001001/22020711 Automation of IPSAS Accounting Document		1,800,000.00	1,800,000.00	2,000,000.00	2,000,000.00	200,000.00		
25001001/22020712 Fixed Assets Register Valuation and Tagnation		4,950,000.00						
25001001/22020901 Bank Charges (Other Than interest)		1,500,000.00	2,496,430.43	1,000,000.00	2,631,969.00	135,538.57		
25001001/22020902 Insurance for Local Government Property		6,247,761.62	1,458,576.34	1,500,000.00	1,500,000.00	41,423.66	1,500,000.00	1,500,000.00
25001001/22021001 Refreshment & Meals		4,450,000.00						
25001001/22021002 Honorarium & Sitting Allowance		3,074,000.00	9,433,967.18	9,500,000.00	9,500,000.00	66,032.82		
25001001/22021003 Publicity Advert & Briefing		1,650,000.00	2,735,559.85	2,760,000.00	2,760,000.00	24,440.15	1,760,000.00	1,760,000.00
25001001/22021007 Welfare Packages		4,691,081.01						
25001001/22021013 Promotion		800,105.00	950,000.00	1,000,000.00	1,000,000.00	50,000.00		
25001001/22021014 Annual Budget Expenses and Administration		2,243,000.00	8,604,000.00	8,607,000.00	8,607,000.00	3,000.00	8,607,000.00	8,607,000.00
25001001/22021021 Local Cultural Festival/Cultural and Festival of Arts			8,473,627.00	8,500,000.00	8,500,000.00	26,373.00	450,000.00	450,000.00
25001001/22021030 Committees & Commissions Expenses			4,990,000.00	5,000,000.00	5,000,000.00	10,000.00	1,230,000.00	1,230,000.00
25001001/22021034 Elected/Appointed Officials Renumeration Package		29,704,934.00	9,973,526.40	10,000,000.00	10,000,000.00	26,473.60		



25001001/22021035	Logistics for General Election	17,290,000.00	24,900,000.00	25,000,000.00	25,000,000.00	100,000.00		
25001001/22021040	Final Accounts and Budget Preparation Expenses	2,913,000.00	3,950,000.00	4,000,000.00	4,000,000.00	50,000.00	1,850,000.00	1,850,000.00
25001001/22021046	Local Economic Empowerment Development Strategy (LEEDS)	325,266.00						
25001001/22021068	Monitoring and Evaluation		655,347.79	1,230,000.00	1,230,000.00	574,652.21	3,000,000.00	3,000,000.00
25001001/22021076	Retirement Bond Redemption Fund	19,896,886.00						
25001001/22021077	Local Government Reform	4,614,000.00	6,042,034.84	6,200,000.00	6,200,000.00	157,965.18	5,000,000.00	5,000,000.00
25001001/22021078	Statistical Data Collection General		2,650,000.00	3,526,512.00	3,526,512.00	876,512.00		
Sub Total Overhead Cost		337,594,268.07	308,862,005.04	300,028,431.00	314,828,435.00	5,966,429.96	172,974,948.00	172,974,948.00
Total Recurrent Expenditure		584,680,632.20	578,966,825.28	515,083,179.00	584,955,082.00	5,988,256.72	332,632,433.00	340,615,308.00
15001001 - DEPT. OF AGRIC & NATURAL RESOURCE								

15001001/22020315	Local Technology Support	620,000.00	400,000.00	450,000.00	450,000.00	50,000.00		
15001001/22020316	Purchase of Veterinary Drugs / Vaccines	1,350,000.00	980,000.00	1,000,000.00	1,000,000.00	20,000.00		
15001001/22020605	Cleaning &Fumigation Services	1,665,000.00	6,980,000.00	7,000,000.00	7,000,000.00	20,000.00	3,160,000.00	1,300,000.00
15001001/22021055	Tree Planting Campaign		1,800,000.00	1,850,000.00	1,850,000.00	50,000.00	25,396,512.00	25,396,512.00
15001001/22021056	Trade Fairs Exhibition Working and Agric Shows	3,950,000.00						
15001001/22021057	Annual Disease Control		1,500,000.00	1,537,500.00	1,537,500.00	37,500.00	9,999,999.00	9,999,999.00
Sub Total Overhead Cost		7,585,000.00	11,660,000.00	11,837,500.00	11,837,500.00	177,500.00	38,556,511.00	36,696,511.00
Total Recurrent Expenditure		7,585,000.00	11,660,000.00	11,837,500.00	11,837,500.00	177,500.00	38,556,511.00	36,696,511.00
20001001 - DEPARTMENT OF FINANCE								

34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE								

34001001/22020201	Electricity Charges	637,848.00	114,274.00	144,000.00	144,000.00	29,726.00	144,000.00	144,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment	1,433,400.00	3,550,000.00	3,560,000.00	3,560,000.00	10,000.00	2,060,000.00	2,060,000.00
34001001/22020403	Maintenance of Office Building Residential Qtrs		1,670,000.00	1,680,000.00	1,680,000.00	10,000.00	1,680,000.00	1,680,000.00
34001001/22020405	Maintenance of Plants & Generators	422,000.00						
34001001/22020801	Motor Vehicle Fuel Cost	2,397,000.00						
34001001/22020803	Plant /Generator Fuel Cost	403,492.00	3,019,037.89	3,200,000.00	3,200,000.00	180,962.11	1,200,000.00	1,200,000.00
Sub Total Overhead Cost		5,293,740.00	8,353,311.89	8,584,000.00	8,584,000.00	230,688.11	5,084,000.00	5,084,000.00
Total Recurrent Expenditure		5,293,740.00	8,353,311.89	8,584,000.00	8,584,000.00	230,688.11	5,084,000.00	5,084,000.00
38001001 - DEPT OF PLANNING RESEARCH & STAT.								

17001001 - DEPT OF EDUCATION & SOCIAL WELFARE								

17001001/22020303	Newspapers	431,500.00						
17001001/22020304	Magazines & Periodicals	97,600.00						
17001001/22020308	Field & Camping Materials Supplies	711,000.00						
17001001/22020309	Uniforms & Other Clothing		2,374,000.00	2,520,000.00	2,520,000.00	146,000.00	2,520,000.00	2,520,000.00
17001001/22020310	Teaching aids/ Instruction Materials	4,500,000.00	15,320,000.00	15,353,000.00	15,353,000.00	33,000.00	5,353,000.00	85,353,000.00
17001001/22021009	Sporting Activities	6,720,000.00	8,500,000.00	8,510,000.00	8,510,000.00	10,000.00	8,510,000.00	8,510,000.00
17001001/22021018	Gender/Women Empowerment		6,800,000.00	7,000,000.00	7,000,000.00	200,000.00	720,000.00	720,000.00
17001001/22021021	Cultural and Local Festivities	9,069,000.00						

17001001/22021025	Supplementary Support to NYSC		632,000.00	565,000.00	720,000.00	720,000.00	155,000.00	1,537,500.00	1,537,500.00
17001001/22021030	Cultural and Local Festivities		3,800,000.00						
17001001/22021042	Scholarship and Bursary Award			500,000.00	540,000.00	540,000.00	40,000.00	2,130,000.00	2,130,000.00
17001001/22021047	Overhead to Primary School			5,956,300.00	6,000,000.00	6,000,000.00	43,700.00	12,000,000.00	12,000,000.00
17001001/22021067	Poverty Alleviation Programme			1,991,900.00	2,000,000.00	2,000,000.00	8,100.00		
Sub Total Overhead Cost			25,961,100.00	42,007,200.00	42,643,000.00	42,643,000.00	635,800.00	32,770,500.00	112,770,500.00
Total Recurrent Expenditure			25,961,100.00	42,007,200.00	42,643,000.00	42,643,000.00	635,800.00	32,770,500.00	112,770,500.00
21001001 - DEPARTMENT OF HEALTH									

21001001/21010101	60% Contribution to PHC Staff		77,000,000.00	78,591,373.11	78,959,059.00	78,959,059.00	367,685.89	110,802,329.00	116,342,445.00
Sub Total - Personnel Cost			77,000,000.00	78,591,373.11	78,959,059.00	78,959,059.00	367,685.89	110,802,329.00	116,342,445.00
21001001/22020307	Drugs & Medical Supplies		2,752,000.00	3,100,000.00	3,200,000.00	3,200,000.00	100,000.00	3,200,000.00	3,200,000.00
21001001/22021027	IPDS			9,963,246.00	9,999,999.00	9,999,999.00	36,753.00		
21001001/22021041	Emergency Relief Materials/ Preparedness & Response to Epide			19,600,000.00	20,000,000.00	20,000,000.00	400,000.00	8,500,000.00	8,500,000.00
21001001/22021052	Sustenance of PHC Services			4,700,000.00	4,800,000.00	4,800,000.00	100,000.00		
21001001/22021054	Community Management of Acute Malnutrition		5,883,600.00	2,960,000.00	3,000,000.00	3,000,000.00	40,000.00		
21001001/22021074	Overhead Cost payment to Hospitals			9,300,000.00	9,396,512.00	9,396,512.00	96,512.00		
21001001/22021080	Infant and Young Child feeding (IYCF)		2,752,284.00	5,900,000.00	6,000,000.00	6,000,000.00	100,000.00	19,070,686.00	19,070,686.00
21001001/22040109	Grant to Communities/NGOs		9,042,459.70						
Sub Total Overhead Cost			20,430,343.70	55,523,246.00	56,396,511.00	56,396,511.00	873,265.00	30,770,686.00	30,770,686.00
Total Recurrent Expenditure			97,430,343.70	134,114,619.11	135,355,570.00	135,355,570.00	1,240,950.89	141,573,015.00	147,113,131.00
51001001 - TRADITIONAL OFFICE									

MANDATORY DEDUCTIONS									

17001001/21000000	Primary Teachers' Salaries		574,862,841.35	650,840,927.31	617,458,663.00	653,952,627.00	3,111,699.69	586,066,596.00	615,369,926.00
Total			574,862,841.35	650,840,927.31	617,458,663.00	653,952,627.00	3,111,699.69	586,066,596.00	615,369,926.00
SOCIAL BENEFITS									

DEPARTMENT OF ADMIN & FINANCE									

25001001/22010102	15% (Pers. Emolument) Pension Funds		91,018,839.87	30,369,190.45		35,198,844.00	4,829,653.55		
25001001/22010105	Govt 10% Contribution to Pension Scheme		4,600,672.80	51,158,926.98	158,073,945.00	193,272,793.00	142,113,866.02	140,000,000.00	140,000,000.00
Total			95,619,512.67	81,528,117.43	158,073,945.00	228,471,637.00	146,943,519.57	140,000,000.00	140,000,000.00
DEAPARTMENT OF ADMIN AND FINANCE									



SANGA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010001 Transfer from CRF		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00
Total		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00
OTHER CAPITAL RECEIPTS								

MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		393,351,389.95	385,868,927.57	866,991,444.00	866,991,444.00	481,122,516.43	964,968,236.00	940,433,236.00

SANGA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/23010113/11000001	Purchase of Information Equipment			2,710,000.00	2,710,000.00	2,710,000.00		
25001001/23050101/13000001	SHAWN II Programme			3,000,000.00	3,000,000.00	3,000,000.00		
25001001/23050101/13000002	Supply & Installation of a Digital Panasonic PABX Intercom s			6,000,000.00	6,000,000.00	6,000,000.00	6,300,000.00	6,615,000.00
25001001/23050101/13000003	Riot damage fund		136,147,553.71	256,000,000.00	264,000,500.00	127,852,946.29		
25001001/23020101/13000007	Fencing of offices in The LGA						37,410,000.00	37,410,000.00
25001001/23050101/13000010	Settlement of Capital Liabilities	9,139,050.00	232,981.07	20,000,000.00	89,229,664.00	88,996,682.93		
25001001/23030121/13000011	Renovation of Local Government Secretariat	37,781,790.70						
25001001/23020124/13000012	Construction of Market Stall Complex (Phase II) @ Gwantu (On	16,926,363.20	4,650,000.00	10,000,000.00	10,000,000.00	5,350,000.00		
25001001/23020101/13000013	Construction of Legislative Office	8,446,356.00					75,181,692.00	75,181,692.00
25001001/23020101/13000014	Furnishing of Office Building @ Gwantu	492,500.00						
25001001/23020102/13000016	Furnishing of Residential Buildings @ Gwantu	466,660.00						
25001001/23020124/13000017	Construction Open Market Stall at Wasa			5,000,000.00	5,000,000.00	5,000,000.00	24,900,000.00	24,900,000.00
25001001/23010105/13000018	Purchase of 7No 406 Peugeot (Motor Vehicle)		6,990,900.00	11,000,000.00	11,000,000.00	4,009,100.00	13,965,000.00	13,965,000.00
25001001/23010113/13000021	Purchase of Laptop and Desk-Top Computers		2,500,000.00	5,000,000.00	5,000,000.00	2,500,000.00		
25001001/23010101/13000023	Acquisition of Land for construction of 2No Police Divisiona	700,000.00			5,000,000.00	5,000,000.00		
25001001/23010132/13000025	Provision of Facilities for Security Agencies		9,544,211.20	10,000,000.00	10,000,000.00	455,788.80		
25001001/23020123/13000027	Purchase of Lighting Equipment		200,000.00	500,000.00	500,000.00	300,000.00		
25001001/23010137/13000028	Purchase of Canoe boat with Belgium Engine at Kiban Arak war			1,500,000.00	1,500,000.00	1,500,000.00		
Total		73,952,719.90	160,265,645.98	330,710,000.00	412,940,164.00	252,674,518.02	157,756,692.00	158,071,692.00
15001001 - AGRIC AND NATURAL RESOURCES DEPT.								

15001001/23020118/01000006	Installation of Gari Processing Plant at Numana Motor Gwantu			7,000,000.00	7,000,000.00	7,000,000.00	7,450,000.00	7,450,000.00
15001001/23010127/01000024	Renovation of Fertilizer Store @ Mayir (On-Going)	493,900.00						
15001001/23020113/01000036	Construction of Veterinary Clinic at Rugan Mato Kaura Ninzo No			6,000,000.00	6,000,000.00	6,000,000.00	5,950,000.00	5,950,000.00
Total		493,900.00		13,000,000.00	13,000,000.00	13,000,000.00	13,400,000.00	13,400,000.00
20001001 - FINANCE & SUPPLY								

34001001 - WORKS AND INFRASTRUCTURE								

34001001/23020102/06000014	Construction of Strike Force Office Base	10,787,073.00			15,000,000.00	15,000,000.00		
34001001/23020101/06000015	Construction of Civil Defence Office				6,000,000.00	6,000,000.00		
34001001/23020105/10000001	Construction of Solar Powered Borehole @ Langa (On-Going)	4,500,000.00						
34001001/23020105/10000002	Construction of Borehole @ Rockview Behind Gwantu 'A' Primary	1,800,000.00						

34001001/23020105/10000017	Construction of Boreholes at Amar Lada Nzahu Abu Makaranta				10,610,000.00	10,610,000.00	10,610,000.00	20,310,000.00	20,310,000.00
34001001/23020105/10000021	Construction of Submersible Boreholes at Kwassu and Ninche N				8,000,000.00	8,000,000.00	8,000,000.00	7,950,000.00	7,950,000.00
34001001/23020105/10000023	Construction of Solar Powered Water System at Kofar Tata U			4,347,330.95	16,210,000.00	16,210,000.00	11,862,669.05	35,910,000.00	35,910,000.00
34001001/23020105/10000031	Drilling and Construction of Submersible Boreholes at Amantu				10,570,000.00	10,570,000.00	10,570,000.00	10,470,000.00	10,470,000.00
34001001/23020105/10000032	Drilling and Construction of Submersible Boreholes in Lambar				10,000,000.00	10,000,000.00	10,000,000.00	29,310,000.00	29,310,000.00
34001001/23020105/10000033	Provision of Solar Powered @ Sabon-Gari Rimi Ung. Sarki C			4,589,311.35	6,000,000.00	6,000,000.00	1,410,688.65	17,940,000.00	17,940,000.00
34001001/23020105/10000034	Provision of Solar Powered Boreholes at Antakpa Ung. Jacob				4,500,000.00	4,500,000.00	4,500,000.00	13,455,000.00	13,455,000.00
34001001/23020105/10000035	Provision of Submersible Boreholes at Tudun Wada Kako Ung.				15,960,000.00	15,960,000.00	15,960,000.00	28,410,000.00	28,410,000.00
34001001/23020105/10000036	Provision Submersible Boreholes at Ankpong Ung. Monday Bala				13,000,000.00	13,000,000.00	13,000,000.00	27,900,000.00	27,900,000.00
34001001/23030104/10000037	Renovation of Existing Boreholes in Randa Ninzo West				500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
34001001/23030104/10000038	Renovation of solar powered borehole @ Ancha				1,000,000.00	1,000,000.00	1,000,000.00	49,700,000.00	24,850,000.00
34001001/23020101/13000003	Construction of Police Outpost @ Fadan-Karshi			10,000,000.00		32,000,000.00	22,000,000.00		
34001001/23020123/14000001	Construction and installation of street light @ Numbu				5,000,000.00	5,000,000.00	5,000,000.00	30,000,000.00	30,000,000.00
34001001/23020103/14000008	Stepdown of Electricity @ Ungwan-Dauda and Zawan (On-Going)		44,957,400.00						
34001001/23020103/14000010	Stepdown and Distribution of Electricity @ Gbonkok Ang/Wak		40,000,000.00						
34001001/23020103/14000012	Extension of Electricity from Gwatu to Zange and Gwantu to M				13,569,067.00	13,569,067.00	13,569,067.00	13,740,000.00	13,740,000.00
34001001/23020103/14000013	Extension of Electricity to Giginya Numana Aban Ung. Madak				23,180,000.00	23,180,000.00	23,180,000.00	22,980,000.00	22,980,000.00
34001001/23010119/14000021	Purchase & Installation of 3 Nos of 500KVA Transformers		14,800,000.00			18,000,000.00	18,000,000.00		
34001001/23030102/14000024	Rehabilitation of 33KV line and purchase of 500KVA Transform			4,897,484.80	6,000,000.00	6,000,000.00	1,102,515.20		
34001001/23020103/14000036	Provision of Electricity at Ragga and Kontagora 'B' Ninzo So		13,243,227.20		7,570,000.00	7,570,000.00	7,570,000.00	7,470,000.00	7,470,000.00
34001001/23020103/14000037	Extent. Of Electric. Project at Kurmin Goro Titi Sabon LAYI		2,170,000.00						
34001001/23020103/14000062	Electrification project to Wasa Station		40,000,000.00	100,125,404.49	101,855,000.00	101,855,000.00	1,729,595.51		
34001001/23020103/14000069	Provision of Electricity at Amantu 'B' Sansani Ung. Mada			9,000,000.00	10,110,000.00	10,110,000.00	1,110,000.00	39,810,000.00	39,810,000.00
34001001/23020103/14000071	Extension and Stepdown of Electricity at Kutal and Ung. Daud			6,000,000.00	14,830,000.00	14,830,000.00	8,830,000.00	14,730,000.00	14,730,000.00
34001001/23020103/14000073	Stepdown and Distribution of Electricity @ Anzere and Godo		31,175,400.60						
34001001/23020103/14000074	Stepdown and Distribution of Electricity @ Kwagiri/Ecwa Sec.		9,000,000.00						
34001001/23020103/14000075	Stepdown and Distribution of Electricity @ Tudun-Wada/Karshi		10,000,000.00						
34001001/23020103/14000076	Provision of Electricity at Kobin Ningishe Ung. Rimi Ung.		56,500,000.00		18,610,000.00	18,610,000.00	18,610,000.00	38,310,000.00	38,310,000.00
34001001/23020103/14000077	Extension of Electricity from Gbaida through Kaura Ninzo War							20,900,000.00	20,900,000.00
34001001/23020103/14000078	Extension of Electricity Project from Nzahun to Konkri to Te		5,000,000.00						
34001001/23020103/14000083	Provision for Solar Home System			10,000,000.00	12,750,000.00	12,750,000.00	2,750,000.00		
34001001/23020103/14000084	Purchase and Installation of Solar Inverter @ LG Secretariat			5,000,000.00	9,000,000.00	9,000,000.00	4,000,000.00		
34001001/23020123/14000085	Installation of Solar Street Light at Local Government Secre			12,000,000.00	24,000,000.00	24,000,000.00	12,000,000.00	23,900,000.00	23,900,000.00
34001001/23020103/14000086	Provision and Extension of Electricity at Shankwai Digel Wu			6,000,000.00	7,250,000.00	7,250,000.00	1,250,000.00	36,750,000.00	36,750,000.00
34001001/23020103/14000087	Provision and Installation of Transformer at Ung. Liman and			5,000,000.00	6,335,000.00	6,335,000.00	1,335,000.00	6,285,000.00	6,285,000.00
34001001/23020114/17000001	Construction of Box Culvert along Abdulummini Ashafa Street				7,000,000.00	7,000,000.00	7,000,000.00	6,950,000.00	6,950,000.00





34001001/23020114/17000002	Construction of Bridge Linking Ugn/Ganye - Ung. Ganye 'B'			9,370,000.00	9,370,000.00	9,370,000.00	9,270,000.00	9,270,000.00
34001001/23020114/17000044	Construction of Feeder Road at Kwassu Junction to Ung. Gwand			6,370,000.00	6,370,000.00	6,370,000.00	6,270,000.00	6,270,000.00
34001001/23020114/17000045	Construction of Feeder Roads and Culverts From Mayir through			16,310,000.00	16,310,000.00	16,310,000.00	26,010,000.00	26,010,000.00
34001001/23020114/17000046	Construction of Feeder Roads to Link the following Communiti		10,000,000.00	16,905,000.00	16,905,000.00	6,905,000.00	16,755,000.00	16,755,000.00
34001001/23020114/17000047	Construction of Roads and Box Culvert Linking Wuro-andaha		5,000,000.00	17,405,000.00	17,405,000.00	12,405,000.00	12,255,000.00	12,255,000.00
34001001/23020114/17000048	Grading of road from Arak to Ung/Maikyau Arak ward						9,900,000.00	9,900,000.00
34001001/23020114/17000049	Grading of Zambur to Igbuila Kontcho (5Km) road Ninzom West			7,000,000.00	7,000,000.00	7,000,000.00		
34001001/23020114/17000050	Construction of Drainage System from Wasa Market to Wasa Tow		5,000,000.00	8,470,000.00	8,470,000.00	3,470,000.00	8,370,000.00	8,370,000.00
34001001/23020114/17000051	Construction of Drainages at Ajangwai		3,000,000.00	5,470,000.00	5,470,000.00	2,470,000.00	11,370,000.00	11,370,000.00
34001001/23020114/17000052	Construction of Drainages at Ung. Ninzo through Combila to			6,000,000.00	6,000,000.00	6,000,000.00	5,950,000.00	5,950,000.00
34001001/23020114/17000104	Construction of Drainages from Amar Sarki to Amar Kontagora	5,429,108.00						
34001001/23020114/17000105	Grading of Road from Gwantu to Ungwan-Maikasa	7,200,000.00						
34001001/23020114/17000109	Grading of road from Arak through U/Yaute to Wasa road Arak			10,000,000.00	10,000,000.00	10,000,000.00	4,950,000.00	4,950,000.00
34001001/23020114/17000110	Grading of road from Aboro to Sabon-Gida Aboro ward			9,000,000.00	9,000,000.00	9,000,000.00	19,950,000.00	19,950,000.00
34001001/23020114/17000111	Construction of Tripple Cell Box Culvert at zanbur	19,700,750.00		7,570,000.00	7,570,000.00	7,570,000.00	7,470,000.00	7,470,000.00
34001001/23020118/17000121	Construction of pitches @ Numbu Township Stadium			10,000,000.00	10,000,000.00	10,000,000.00		
Total		316,262,958.80	199,959,531.59	493,279,067.00	564,279,067.00	364,319,535.41	642,200,000.00	617,350,000.00
38001001- PLANNING RESEARCH & STATISTICS								

17001001 - EDUCATION AND SOCIAL WELFARE								

17001001/23030106/05000001	Renov of Primary Sch at Ankara (2Clrm with Office.)Ung. Goge			4,310,447.00	4,310,447.00	4,310,447.00	4,260,447.00	4,260,447.00
17001001/23020107/05000002	Construction of a Block of 2 Classroom and an Office at Bom'			8,576,302.00	8,576,302.00	8,576,302.00	4,900,000.00	4,900,000.00
17001001/23020107/05000003	Construction of a Block of 3 Classroom at Bom 'A' Fadan Kars			8,380,690.00	8,380,690.00	8,380,690.00	8,330,690.00	8,330,690.00
17001001/23020107/05000004	Construction of a Block of 3 Classroom at Ube Nzakpaji			5,380,000.00	5,380,000.00	5,380,000.00	5,330,000.00	5,330,000.00
17001001/23020107/05000005	Const of Classroom and Prov of Sch at LGEA Amantu 'B' Fadan			8,582,099.00	8,582,099.00	8,582,099.00	18,790,407.00	18,790,407.00
17001001/23020107/05000006	Fencing of LGEA Primary Schools in the LGA						37,410,000.00	37,410,000.00
17001001/23030106/05000008	Renovation of Primary Sch @ LGEA Janda Aban Arak & Ankwa			8,770,000.00	8,770,000.00	8,770,000.00	8,670,000.00	8,670,000.00
17001001/23020107/05000009	Renovation of A Block of 3-Classroom @ Lgea Ugwan-Mallam Mus	241,811.25						
17001001/23030106/05000011	Renovation of Primary School @ Ung. Pah Wasa and Ung. Anche			6,200,000.00	6,200,000.00	6,200,000.00	6,150,000.00	6,150,000.00
17001001/23020107/05000018	Provision for Vocational and Skills Development			1,000,000.00	1,000,000.00	1,000,000.00		
17001001/23050101/13000001	Rural Women and Youth Empowerment Programme		6,000,000.00		7,400,000.00	1,400,000.00		
17001001/23050101/13000005	Local Economic Empowerment Dev Strategy (LEEDS)				7,400,000.00	7,400,000.00		
Total		241,811.25	6,000,000.00	51,199,538.00	65,999,538.00	59,999,538.00	93,841,544.00	93,841,544.00

21001001 - HEALTH DEPARTMENT								
21001001/23020106/04000008 Supply of Health Equipment in Aban Arak and Amben all in Ar				4,570,000.00	4,570,000.00	4,570,000.00	4,470,000.00	4,470,000.00
21001001/23020106/04000009 Construction of PHC at Antor Ung. Mallam Kubal Kutal and				6,335,000.00	6,335,000.00	6,335,000.00	6,285,000.00	6,285,000.00
21001001/23020106/04000010 Construction of PHC at Ragga				8,500,000.00	8,500,000.00	8,500,000.00	8,450,000.00	8,450,000.00
21001001/23020106/04000011 Construction of PHC Clinic at Bom 'A'				7,000,000.00	7,000,000.00	7,000,000.00		
21001001/23050101/04000015 Food and Nutrition Programme		5,000,000.00	6,000,000.00	6,000,000.00	1,000,000.00			
21001001/23000000/04000016 Construction of Health Clinic @ Aban (On-Going)	2,400,000.00							
21001001/23000000/04000017 Provision of Health Care Facilities at Amantu 'A' Ung. Mada		5,000,000.00	7,235,000.00	7,235,000.00	2,235,000.00	7,185,000.00	7,185,000.00	
21001001/23020106/04000018 Provision of PHC at Agom and Gani Madaki Nandu Ward			4,235,000.00	4,235,000.00	4,235,000.00	4,185,000.00	4,185,000.00	
21001001/23020106/04000019 Provision of PHC at Tattaura and Landa Ninzo West			5,135,000.00	13,135,000.00	13,135,000.00	5,085,000.00	5,085,000.00	
21001001/23020106/04000020 Provision of PHC at Ung. Gimba Ung. Ubandoma Digel Shankw		4,050,000.00	12,410,000.00	12,410,000.00	8,360,000.00	22,110,000.00	22,110,000.00	
21001001/23020106/04000032 Contribution to Primary Health Care (PHC) Services		5,593,750.00	10,000,000.00	10,000,000.00	4,406,250.00			
Total		2,400,000.00	19,643,750.00	71,420,000.00	79,420,000.00	59,776,250.00	57,770,000.00	57,770,000.00
Grand Total		393,351,389.95	385,868,927.57	959,608,605.00	1,135,638,769.00	749,769,841.43	964,968,236.00	940,433,236.00



SANGA 2019 TRIAL BALANCE AS AT 31/12/2019
Trial Balance : 01/01/2019 to 31/12/2019


External Ref		DR	CR
25001001/11000000	Statutory Allocation - Department of Admin and Finance		1,775,435,984.39
25001001/12060000	Sales - Department of Admin and Finance		702,000.00
25001001/12150000	BTL Items - Receipts		88,589,348.69
25001001/21000000	Personnel Cost - Department of Personnel Management	270,104,820.24	
21001001/21000000	Personnel Cost - Department of Health	78,591,373.11	
17001001/21000000	Provision for Funding Primary Education	650,840,927.31	
25001001/22010102	Social Benefits - Department of Personnel Management	81,528,117.43	
25001001/22000000	Overhead Cost - Department of Admin and General Services	308,862,005.06	
15001001/22000000	Overhead Cost - Department of Agriculture	11,660,000.00	
34001001/22030100	Overhead Cost - Department of Works and Housing	8,353,311.89	
17001001/22020000	Overhead Cost - Department of Education and Social Welfare	42,007,200.00	
21001001/22000000	Overhead Cost- Department of Health	55,523,246.00	
20001001/22070000	Transfer to Other Funds	385,868,927.57	
25001001/22080000	BTL _ Payments	88,589,348.69	
	Nett Loss		117,201,944.22
0		1,981,929,277.30	1,981,929,277.30
	Nett Loss	117,201,944.22	
25001001/46010101	Consolidated Revenue Fund		120,774,352.61
25001001/46010300	Other Funds		9,118,682.00
25001001/14010000	Transfer from Consolidated Revenue Fund		385,868,927.57
25001001/23000000/00000000	Capex - Admin Sector - Admin and General Services Dept	160,265,645.98	
34001001/23000000/00000000	Capex - Economic Sector - Department of Works and Housing	199,959,531.59	
17001001/23000000/00000000	Capex - Social Sector - Department of Education	6,000,000.00	
21001001/23000000/00000000	Capex - Social Sector - Department of Health	19,643,750.00	
20001001/31010100	Cash Book Control Accounts	3,572,408.39	
20001001/31090100	Investments	9,118,682.00	
0		515,761,962.18	515,761,962.18



REPORT

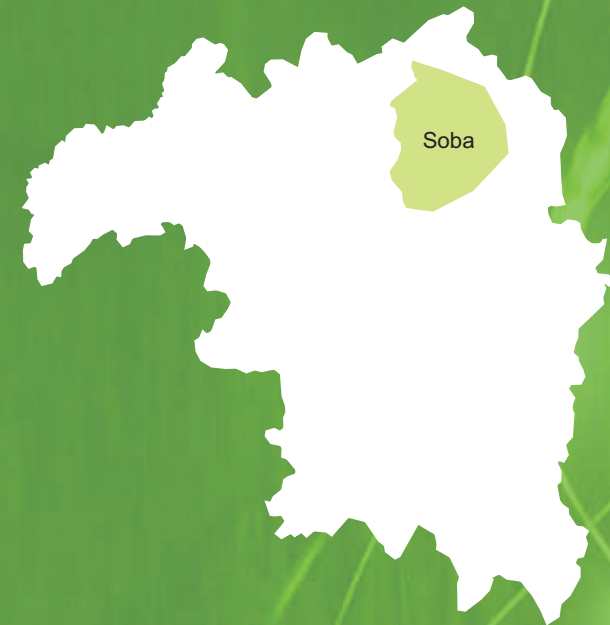
OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ON THE

ACCOUNTS OF

SOBA

LOCAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019



PRESENTED TO THE **KADUNA STATE HOUSE OF ASSEMBLY**



PROFILE OF ELECTED OFFICIALS

Hon. Mohammed Mahmoud Aliyu	Executive Chairman
Hon. Isah Abdulhamid	Councillor
Hon. Hudu Dayyabu Alaramma	Councillor
Hon. Rabi'u Ibrahim	Councillor
Hon. Salisu Aliyu Nakofa	Councillor
Hon. Tanimu Shehu	Councillor
Hon. Yahaya Musa	Councillor
Hon. Musa Umar	Councillor
Hon. Sa'idu Umar	Councillor
Hon. Gambo Yunusa	Councillor
Mohammed Garba	Council Secretary

MANAGEMENT STAFF

Alh. Ahmed Isah Lere	Director Admin and Finance
Alh. Abubakar Rufa'i	Local Government Treasurer
Alh. Ibrahim Leo Shekari	Director Works & Infrastructure
Alh. Usman Zubairu	Director Education and Social Development
Alh. Nasiru Muhammed	Director Agriculture and Forestry
Alh. Abdulrahaman Yusuf	Director Primary Health Care



Hon. Mohammed M. Aliyu
Executive Chairman



Mohammed Garba
Council Secretary



Alh. Ahmed Isah Lere
Dir. Admin and Finance



Alh. Abubakar Rufa'i
Local Gov't. Treasurer

CHAIRMAN'S REPORT

The Annual Financial Report of Soba Local Government of Kaduna State for the fiscal year 2019 contains a report of the financial operations and the Financial Statements of Soba 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 Soba Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

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

The Financial Statements of Soba Local Government for the fiscal year 2019 have been examined and certified by the Auditor General for Local Governments 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 Governments, the Local Government is satisfied that the Financial Statements present fairly, in all material respects, Soba Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.

Hon. Mohammed Mahmoud Aliyu
Chairman

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Soba Local Government in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The financial statements comply with generally accepted accounting practice. 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.



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

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

Alh. Abubakar Rufa'i
DDFS

RECORD KEEPING:

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provisions of the financial memoranda, public finance (Control and Management) Act 1958 as amended, Local Government Administration Law 2018, of Kaduna State and other relevant legislations. However payment with sundry irregularities were observed. See observations for details.



CASH FLOW STATEMENTS

RECEIPTS:

Total receipts during the year amounted to two billion, five hundred and fifty-six million, fifty-nine thousand, one hundred and fifty-five naira, eighty-one kobo (N2,556,059,155.81) only. This is made up of the following:

Statutory Allocation	-	N2,005,456,721.99	78.46%
Value Added Tax	-	N398,983,916.21	12.61%
Independent Revenue	-	NIL	
Below the line receipts	-	N151,608,517.51	5.93%
Total	=	<u>N2,556,059,155.81</u>	100%

The above presentation shows that statutory allocation and value added tax both from the federation account constitute 94.07% of total receipts. From a budget of N30,844,837.00, nothing was realized as internally generated revenue. Management and consultants should explain why the revenue was not collected.

PAYMENTS

During the year, total payments amounted to two billion, eight hundred and twenty-five million, five hundred and seventy-two thousand, four hundred and twenty-four naira, thirteen kobo (N2,825,572,424.13) only. This is broken down as follows:

Recurrent Expenditure	-	N1,883,983,885.19	66.68%
Capital Expenditure	-	N941,588,538.94	33.32%
Total	=	<u>N2,825,572,424.13</u>	100%

From the above presentation, recurrent expenditure took 66.68% leaving 33.32% for capital expenditure. The capital component of the expenditure of 33.32% is a welcome development and management is encouraged to keep it up and even improve on it.

OBSERVATIONS

Twelve (12) payment vouchers were found to have violated the financial memoranda and operational guidelines issued by Government. These vouchers were either not certified for payment by the internal auditor in contravention of the financial memoranda 14.10, or without clearance from the Ministry of Local Government Affairs as required by the operational guidelines for Local Governments or even without jobbing order and contract agreement. The House is therefore, called upon to seriously reprimand the Chairman and his council against this high handedness and show of impunity. See detail below.



LACK OF CLEARANCE AND OTHER OBSERVATIONS

S/N	PAYEE	DETAILS	PV. NO	AMOUNT	OBSERVATIONS
1	Adamu Yaro (DDE)	New extension of market at Tudun Saibu	4	6,954,000.00	PV was not check by I.A
2	Isiyaku Mohammed	Meeting on nutrition intervention	5	1,000,000.00	No clearance
3	Sundry Persons	Scholarship to Soba L.G. indigenes	38	11,097,550.00	No clearance
4	Christopher D. Yahaya	Repairs of Radio Room	40	403,900.00	No contract agreement or jobbing order for the said repairs
5	AdamuYaro	Compensation of market store at Tudun Saibu	41	6,453,010.00	No clearance
6	Ayuba Maharazu	Cash advance for printing of working materials	43	100,000.00	PV was not checked
7	Salim A. Tukur	Purchase of working materials	44	250,000.00	PV was not checked
8	Chanji G.R. Ltd	Const. of earth road in Soba Market	45	15,054,984.44	No clearance
9	Masfas Int. Ltd	Const. of culvert and drainage at Soba market	53	15,704,526.63	No clearance
10	Ya'u Shuaibu	Qur'anic recitation competition	100	1,500,000.00	No clearance
				N58,517,971.07	

LACK OF CLEARANCE AND OTHER OBSERVATIONS

S/N	PAYEE	DETAILS	PV. NO	AMOUNT	OBSERVATIONS
1	Sundry Persons	Touring to Morocco	13	1,706,400.00	No clearance
2	Adamu Yaro	Proposal New extension of Market Tudun Saibu Phase I	14	9,425,00.00	No clearance
				N11,121,400.00	

STATEMENT OF ASSETS AND LIABILITIES

TREASURIES AND BANKS:

As at 31st December, 2019, the Local Government had a nil cash balance while the bank accounts had the sum of twenty- seven million, five hundred and sixty-two thousand, two hundred and sixteen naira, three kobo (N27,562,216.03) only. These balances are in the following accounts:

UBA Operational Salary Account No. 1021636731	N1,070,467.10
UBA Operational Account No. 1021636724	N2,135,530.26
UBA Capital/Revenue Account No. 1000171099	N24,330,096.61
UBA Paris Refund Account No. 1004542655	N26,122.08
Total	<u>N27,562,216.05</u>

These balance have been verified and certified by me.

INVESTMENTS

The book value of the Local Government's investments as at 31st December, 2019, stood at N14,000,000.00. However most of the shares in this investments portfolio are in moribund companies. The value of the liquidated companies' shares should be written off the books as carrying them in the books will be painting a misleading picture of the State of the investments.

ADVANCES AND DEPOSITS

All advances have been retired and all deposits have been remitted appropriately to the third parties.



SOBA LOCAL GOVERNMENT
CONSOLIDATED FINANCIAL SUMMARY
FOR THE PERIOD ENDED 31/12/2019



	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed 2020	Proposed 2021
Opening Balance	18,752,198.76	297,075,484.35	178,453,114.00	628,136,411.00	331,060,926.65		
RECEIPTS							
Statutory Allocation	2,532,731,797.17	2,404,450,638.20	2,731,171,067.00	2,731,171,067.00	326,720,428.80		
Internally Generated Revenue	3,823,313.11		34,975,902.00	34,975,902.00	34,975,902.00		
Transfer from CRF	716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
BTL Receipts	97,953,157.60	151,608,517.61			151,608,517.61		
Total Current Year Receipts	3,351,311,715.35	3,497,647,694.75	3,638,057,022.00	3,638,057,022.00	140,409,327.25		
Total Funds Available	3,370,063,914.11	3,794,723,179.10	3,816,510,136.00	4,266,193,433.00	471,470,253.90		
Recurrent Expenditure: Economic Classification							
Employees Compensation	949,170,440.70	1,220,637,366.68	1,376,155,192.00	1,494,315,074.00	273,677,707.32	1,500,411,529.00	1,667,727,199.00
Social Benefits	90,455,824.34	15,027,863.09	15,103,512.00	104,834,892.00	89,807,028.91	20,000,000.00	20,000,000.00
Overhead Costs	501,802,112.18	496,710,137.81	502,978,212.00	502,978,212.00	6,268,074.19	430,268,436.00	408,406,067.00
BTL Payments	97,953,157.60	151,608,517.61			151,608,517.61		
Transfer to Capital Development Fund	716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
Total Recurrent Expenditure	2,356,184,982.29	2,825,572,424.13	2,766,146,969.00	2,974,038,231.00	148,465,806.87	1,950,679,965.00	2,096,133,266.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture	107,148,521.94	30,350,000.00	34,184,083.00	34,184,083.00	3,834,083.00	47,850,000.00	16,200,000.00
04 Improvement to Human Health	25,794,315.00	27,447,522.61	31,500,000.00	31,500,000.00	4,052,477.39	9,750,000.00	7,000,000.00
05 Enhancing Skills and Knowledge	149,826,449.37	105,398,957.47	190,739,100.00	190,739,100.00	85,340,142.53	102,350,000.00	83,025,000.00
06 - Housing and Urban Development	29,843,200.00	7,561,430.00	7,753,731.00	96,745,766.00	89,184,336.00	8,500,000.00	6,500,000.00
09 Environmental Improvement	50,353,123.61	18,694,959.36	19,500,000.00	39,500,000.00	20,805,040.64	4,850,000.00	3,500,000.00
10 Water Resources and Rural Development	56,429,590.20	24,438,640.60	25,250,044.00	25,250,044.00	811,403.40	36,280,000.00	9,700,000.00
11 Information Communication & Technology	500,000.00	1,966,165.42	3,000,000.00	3,000,000.00	1,033,834.58	1,000,000.00	1,000,000.00
13 Reform of Government and Governance	71,056,467.30	226,521,601.87	236,916,211.00	295,116,211.00	68,594,609.13	145,295,000.00	94,920,000.00
14 Power	90,152,193.90	193,723,244.47	194,782,319.00	194,782,319.00	1,059,074.53	97,000,000.00	97,000,000.00
17 Road	135,699,586.15	305,486,017.14	306,737,679.00	381,337,679.00	75,851,661.86	333,687,529.00	333,687,529.00
Total Capital Expenditure by Programme	716,803,447.47	941,588,538.94	1,050,363,167.00	1,292,155,202.00	350,566,663.06	786,562,529.00	652,532,529.00
Total Expenditure (Budget Size)	3,072,988,429.76	3,767,160,963.07	3,816,510,136.00	4,266,193,433.00	499,032,469.93	2,737,242,494.00	2,748,665,795.00
Budget Surplus/(Deficit)	297,075,484.35	27,562,216.03			27,562,216.03	2,737,242,494.00	2,748,665,795.00
Financing of Deficit by Borrowing							
Closing Balance	297,075,484.35	27,562,216.03			27,562,216.03	2,737,242,494.00	2,748,665,795.00

SOBA LOCAL GOVERNMENT
CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2019	Actual 2018
Cash Flow from Operating Activities:			
Statutory Allocation		2,005,456,721.99	2,087,700,643.72
Value Added Tax		398,993,916.21	445,031,153.45
Independent Revenue	1		3,823,313.11
BTL Receipts	2	151,608,517.61	97,953,157.60
Total Receipts		2,556,059,155.81	2,634,508,267.88
Payments:			
Compensation of Employees	3	1,220,637,366.68	949,170,440.70
Social Benefits	4	15,027,863.09	90,455,824.34
Overhead Cost	5	496,710,137.81	501,802,112.18
Below-The-Line Payments	6	151,608,517.61	97,953,157.60
Total Payments		1,883,983,885.19	1,639,381,534.82
Net Cash Flow from Operating Activities		672,075,270.62	995,126,733.06
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture		30,350,000.00	107,148,521.94
Improvement to Human Health		27,447,522.61	25,794,315.00
Enhancing Skills and Knowledge		105,398,957.47	149,826,449.37
Housing and Urban Development		7,561,430.00	29,843,200.00
Environmental Improvement		18,694,959.36	50,353,123.61
Water Resources and Rural Development		24,438,640.60	56,429,590.20
Information and Communication Technology		1,966,165.42	500,000.00
Reform of Government and Governance		226,521,601.87	71,056,467.30
Power		193,723,244.47	90,152,193.90
Road		305,486,017.14	135,699,586.15
Net Cash Flow from Investing Activities	7	941,588,538.94	716,803,447.47
Cash Flow from Financing Activities:			
Net Surplus(Deficit) for the Year		269,513,268.32	278,323,285.59
Opening Balance		297,075,484.35	18,752,198.76
Closing Balance	8	27,562,216.03	297,075,484.35
Note 1 - Independent Revenue			

Repayments General			3,823,313.11
Total			3,823,313.11
Note 2 - BTL Receipts			

Withholding Taxes due to FIRS		32,259,830.25	1,519,482.90
VAT due to FIRS		28,534,582.68	10,036,481.32



PAYE Taxes due to State Board of Internal Revenue		7,003,718.62	18,723,871.36
Union Deductions		3,196,217.97	1,851,396.00
Deposits		5,751,787.02	
10% Contract Retention Fee		23,884,486.74	10,040,150.00
Sigma Pension Deduction		42,709,715.11	
WHT to due BIR		1,200,788.50	10,030,381.02
NULGE Deduction		2,129,188.17	25,408,303.48
Party Deduction		1,755,038.40	
Monthly Repayment by Staff Of LG		188,636.46	
NULGE Loan Deduction		218,119.13	123,540.86
Refund of Unclaimed Salary		354,677.19	
National Housing Fund Deduction		2,421,731.37	19,920,050.66
AOPSHON			299,500.00
Total		151,608,517.61	97,953,157.60
Note 3 - Compensation of Employees			

Contribution for Primary Teachers Salaries		710,015,162.18	716,560,927.26
Local Government Staff	3A	510,622,204.50	232,609,513.44
Total		1,220,637,366.68	949,170,440.70
Note 3A - Local Government Staff			

Soba Local Govt		510,622,204.50	232,609,513.44
Total		510,622,204.50	232,609,513.44
Note 4 - Social Benefits			

Contribution to Pension Fund		15,027,863.09	46,727,911.67
Other Pension Requirement			43,727,912.67
Total		15,027,863.09	90,455,824.34
Note 5 - Overhead Costs			

Transport and Travelling		35,203,348.00	82,494,632.00
Utilities		3,273,487.98	2,517,000.00
Material and Supplies		16,396,837.67	53,731,900.00
Maintenance Services		15,241,996.00	22,297,742.19
Training		13,661,801.46	13,198,000.00
Other Services		154,186,743.87	143,981,999.35
Consulting & Professional Services		1,865,000.00	22,298,000.00
Fuel and Lubricants			1,843,217.00
Financial Charges		5,973,941.91	2,935,664.65
Miscellaneous Expenses		247,957,532.20	153,532,956.99
Local Grants and Contributions		2,949,448.72	2,971,000.00
Total		496,710,137.81	501,802,112.18



Note 6 - Below the Line Payments			

WHT	32,259,830.25		1,519,482.90
Vat due to FIRS	28,534,582.68		10,036,481.32
PAYE Tax s due to State Board of Internal Revenue	7,003,718.62		18,723,871.36
Union Deductions	3,196,217.97		1,851,396.00
Deposits	5,751,787.02		
10% Contract Retention Charges	23,884,486.74		10,040,150.00
Sigma Pension Deduction	42,709,715.11		
WHT to due BIR	1,200,788.50		10,030,381.02
NULGE Deduction	2,129,188.17		25,408,303.48
Party Deduction	1,755,038.40		
Monthly Repayment by Staff of LG	188,636.46		
NULGE Loan Deduction	218,119.13		123,540.86
Refund of Unclaimed Salary	354,677.19		
National Housing Fund Deduction	2,421,731.37		19,920,050.66
AOPSHON			299,500.00
Total	151,608,517.61		97,953,157.60
Note 7 - Net Cash From Investing Activities by Location			

Gima Ward			19,800,200.00
Dan Wata Ward	50,620,194.30		9,814,469.21
Rahama Ward	450,000.00		7,630,000.00
Soba Ward	887,018,344.64		601,581,219.55
Maigana Ward	3,500,000.00		2,005,300.00
Garu Gwanki Ward			75,972,258.71
Total	941,588,538.94		716,803,447.47
Note 8 - Closing Balance			

UBA - Paris Fund Refund Account	26,122.06		
UBA - Operational Salary Account	1,070,467.10		
UBA - Operational Account	2,135,530.26		
UBA - Revenue /Capital Project Acct	24,330,096.61		292,905,923.23
First Bank - Main Account			171,836.14
First Bank - Operational Account - Capital Project			413,856.67
First Bank - Operational Account - Salaries			3583868.31
Sub Total: Cash and Bank	27562216.03		297075484.4
Total Consolidated Cash & Bank Balances	27562216.03		297075484.4

SOBA LOCAL GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31/12/2019



	Note	Actual 2019	Actual 2018
ASSETS:			

Liquid Assets			

Treasuries and Banks	8	27,562,216.03	297,075,484.35
Sub Total		27,562,216.03	297,075,484.35
Investments and Other Assets			

Investments	9	14,000,000.00	14,000,000.00
Sub Total		14,000,000.00	14,000,000.00
Total Assets		41,562,216.03	311,075,484.35
Public Funds:			

Consolidated Revenue Fund	11	27,562,216.03	297,075,484.35
Capital Development Fund	12		
Other Funds		14,000,000.00	14,000,000.00
Sub - Total: Public Funds		41,562,216.03	311,075,484.35
LIABILITIES:			

Public Funds + Liabilities		41,562,216.03	311,075,484.35
Note 8 - Treasuries and Banks			

UBA - Paris Fund Refund Account		26,122.06	
UBA - Operational Salary Account		1,070,467.10	
UBA - Operational Account		2,135,530.26	
UBA - Revenue /Capital Project Acct		24,330,096.61	292,905,923.23
First Bank - Main Account			171,836.14
First Bank - Operational Account - Capital Project			413,856.67
First Bank - Operational Account - Salaries			3,583,868.31
Total		27,562,216.03	297,075,484.35
Note 9 - Investments			

Ikara Food Processing		2,000,000.00	2,000,000.00
Universal Bank		1,000,000.00	1,000,000.00
Kachia Ginger Company		2,000,000.00	2,000,000.00
Intercity Bank Plc (Unity bank Plc)		2,000,000.00	2,000,000.00

Makarfi Sugar		1,000,000.00		1,000,000.00
First Inland Bank (Former NUB)		5,500,000.00		5,500,000.00
Global Bank		500,000.00		500,000.00
Total		14,000,000.00		14,000,000.00
Note 10 - Advances				

Note 11 - Consolidated Revenue Fund				

Opening Balance		-297075484.4		-18752198.76
Add/(Less) Net Recurrent Surplus/(Deficit)		269513268.3		-278323285.6
Closing Balance		-27562216.03		-297075484.4
Note 12 - Capital Development Fund				



SOBA LOCAL GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance		18,752,198.76	297,075,484.35		207,891,262.00	89,184,222.35		
Add: Recurrent Receipts:								
Statutory Allocation		1,996,885,805.46	1,938,736,013.17	2,171,718,758.00	2,171,718,758.00	232,982,744.83		
Share of VAT		445,031,153.45	398,993,916.21	481,768,226.00	481,768,226.00	82,774,309.79		
Excess Crude		17,895,469.94						
NNPC Refunds			2,886,366.12			2,886,366.12		
10% IGR State Contribution				77,684,083.00	77,684,083.00	77,684,083.00		
Exchange Rate Difference		22,435,756.98	3,240,086.19			3,240,086.19		
Solid Mineral			2,511,215.49			2,511,215.49		
Share of Forex Equalization		45,523,656.99	37,598,342.71			37,598,342.71		
Excess Bank Charges Recovered		4,959,954.35	4,609,684.65			4,609,684.65		
Share of goods & value consideration			15,875,013.66			15,875,013.66		
Sub Total: Statutory Allocation		2,532,731,797.17	2,404,450,638.20	2,731,171,067.00	2,731,171,067.00	326,720,428.80		
Direct Taxes	15			9,436,284.00	9,436,284.00	9,436,284.00		
Rates	17			10,417,846.00	10,417,846.00	10,417,846.00		
Fees	18			9,619,114.00	9,619,114.00	9,619,114.00		
Earnings	21			5,502,658.00	5,502,658.00	5,502,658.00		
Repayments	24	3,823,313.11						
Sub-Total: Independent Revenue		3,823,313.11		34,975,902.00	34,975,902.00	34,975,902.00		
Below The Line Receipts	29	97,953,157.60	151,608,517.61			151,608,517.61		
Total Recurrent Receipts		2,634,508,267.88	2,556,059,155.81	2,766,146,969.00	2,766,146,969.00	210,087,813.19		
Total Funds Available		2,653,260,466.64	2,853,134,640.16	2,766,146,969.00	2,974,038,231.00	120,903,590.84		
Less Recurrent Payments:								
Salaries Wages and Allowances	30	949,170,440.70	1,220,637,366.68	1,376,155,192.00	1,494,315,074.00	273,677,707.32	1,500,411,529.00	1,667,727,199.00
Social Benefits		90,455,824.34	15,027,863.09	15,103,512.00	104,834,892.00	89,807,028.91	20,000,000.00	20,000,000.00
Overhead Cost	31	501,802,112.18	496,710,137.81	502,978,212.00	502,978,212.00	6,268,074.19	430,268,436.00	408,406,067.00
BTL Payments	32	97,953,157.60	151,608,517.61			151,608,517.61		
Total Recurrent Payments		1,639,381,534.82	1,883,983,885.19	1,894,236,916.00	2,102,128,178.00	218,144,292.81	1,950,679,965.00	2,096,133,266.00
Net Recurrent Funds before Transfers		1,013,878,931.82	969,150,754.97	871,910,053.00	871,910,053.00	97,240,701.97	1,950,679,965.00	2,096,133,266.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
Total Appropriations/Transfers		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
Closing Balance		297,075,484.35	27,562,216.03			27,562,216.03	1,950,679,965.00	2,096,133,266.00
Note 16 - Licenses								



Note 17 - Rates								

Shops and Kiosk Rates				4,027,816.00	4,027,816.00	4,027,816.00		
Land use Charges (Private and Commercial Property)				6,390,030.00	6,390,030.00	6,390,030.00		
Total				10,417,846.00	10,417,846.00	10,417,846.00		
Note 18 - Fees								

Marriage/Divorce Fees				2,254,839.00	2,254,839.00	2,254,839.00		
Slaughter Slab Fees				690,575.00	690,575.00	690,575.00		
Other Levies and Fees				6,673,700.00	6,673,700.00	6,673,700.00		
Total				9,619,114.00	9,619,114.00	9,619,114.00		
Note 19 - Fines								

Note 20 - Sales								

Note 21 - Earnings								

Earning from Motor Park				5,502,658.00	5,502,658.00	5,502,658.00		
Total				5,502,658.00	5,502,658.00	5,502,658.00		
Note 22 - Rent on Government Property								

Note 23 - Rent on Government Lands								

Note 25 - Investment Income								

Note 26 - Interest								

Note 27 - Miscellaneous								

Note 29 - BTL Receipts								

Withholding Taxes due to FIRS		1,519,482.90	32,259,830.25			32,259,830.25		
VAT due to FIRS		10,036,481.32	28,534,582.68			28,534,582.68		
PAYE Taxes due to State Board of Internal Revenue		18,723,871.36	7,003,718.62			7,003,718.62		



Union Deductions		1,851,396.00	3,196,217.97			3,196,217.97		
Deposits			5,751,787.02			5,751,787.02		
10% Contract Retention Fee		10,040,150.00	23,884,486.74			23,884,486.74		
Sigma Pension Deduction			42,709,715.11			42,709,715.11		
WHT to due BIR		10,030,381.02	1,200,788.50			1,200,788.50		
NULGE Deduction		25,408,303.48	2,129,188.17			2,129,188.17		
Party Deduction			1,755,038.40			1,755,038.40		
Monthly Repayment by Staff Of LG			188,636.46			188,636.46		
NULGE Loan Deduction		123,540.86	218,119.13			218,119.13		
Refund of Unclaimed Salary			354,677.19			354,677.19		
National Housing Fund Deduction		19,920,050.66	2,421,731.37			2,421,731.37		
AOPSHON		299,500.00						
Total		97,953,157.60	151,608,517.61			151,608,517.61		
Note 30 - Salaries Wages & Allowances								

Department of Admin & Finance		232,609,513.44	305,079,071.82	305,093,221.00	350,093,221.00	45,014,149.18	331,296,300.00	364,425,930.00
Department of Education and Social Development							991,355,565.00	1,121,065,639.00
Department of Primary Health Care			205,543,132.68	206,274,864.00	206,274,864.00	731,731.32	177,759,664.00	182,235,630.00
Contribution to Primary Education		716,560,927.26	710,015,162.18	864,787,107.00	937,946,989.00	227,931,826.82		
Total		949,170,440.70	1,220,637,366.68	1,376,155,192.00	1,494,315,074.00	273,677,707.32	1,500,411,529.00	1,667,727,199.00
Note 31 - Overhead Cost								

Department of Admin and Finance		385,896,365.26	380,763,205.64	383,577,905.00	383,577,905.00	2,814,699.36	323,634,018.00	296,474,649.00
Department of Agriculture & Forestry		39,844,100.00	13,255,319.19	14,021,419.00	14,021,419.00	766,099.81	20,721,419.00	20,346,419.00
Department of Works and Infrastructure		17,688,434.93	21,347,033.98	22,760,000.00	22,760,000.00	1,412,966.02	18,120,000.00	16,260,000.00
Department of Education and Social Development		28,926,601.99	56,169,278.00	56,900,000.00	56,900,000.00	730,722.00	36,200,000.00	36,200,000.00
Department of Primary Health Care		29,446,610.00	25,175,301.00	25,718,888.00	25,718,888.00	543,587.00	31,592,999.00	39,124,999.00
Total		501,802,112.18	496,710,137.81	502,978,212.00	502,978,212.00	6,268,074.19	430,268,436.00	408,406,067.00
Note 32 - BTL Payments								

WHT		1,519,482.90	32,259,830.25			32,259,830.25		
Vat due to FIRS		10,036,481.32	28,534,582.68			28,534,582.68		
PAYE Taxes due to State Board of Internal Revenue		18,723,871.36	7,003,718.62			7,003,718.62		
Union Deductions		1,851,396.00	3,196,217.97			3,196,217.97		
Deposits			5,751,787.02			5,751,787.02		
10% Contract Retention Charges		10,040,150.00	23,884,486.74			23,884,486.74		
Sigma Pension Deduction			42,709,715.11			42,709,715.11		
WHT to due BIR		10,030,381.02	1,200,788.50			1,200,788.50		
NULGE Deduction		25,408,303.48	2,129,188.17			2,129,188.17		
Party Deduction			1,755,038.40			1,755,038.40		
Monthly Repayment by Staff of LG			188,636.46			188,636.46		
NULGE Loan Deduction		123,540.86	218,119.13			218,119.13		
Refund of Unclaimed Salary			354,677.19			-354,677.19		
National Housing Fund Deduction		19920050.66	2421731.37			-2421731.37		
AOPSHON		299500						
Total		97953157.6	151608517.6			-151608517.6		

SOBA LOCAL GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE PERIOD ENDED 31/12/2019



	Note	Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
Opening Balance				-178453114	-420245149	-420245149		
Add: Capital Receipts								
Transfer from Consolidated Revenue Fund		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
Sub Total: Capital Receipts		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
Total Capital Funds Available		716,803,447.47	941,588,538.94	1,050,363,167.00	1,292,155,202.00	350,566,663.06		
Less: Capital Expenditure:								
General Public Services	37	71,056,467.30	226,987,767.29	237,416,211.00	295,616,211.00	68,628,443.71	145,795,000.00	95,420,000.00
Economic Affairs	38	333,000,301.99	530,813,090.21	537,404,081.00	612,004,081.00	81,190,990.79	481,767,529.00	448,587,529.00
Environmental Protection	39	30,552,923.61	18,694,959.36	19,500,000.00	19,500,000.00	805,040.64	4,850,000.00	3,500,000.00
Housing and Community Development	40	106,072,990.20	30,746,242.00	31,303,775.00	140,295,810.00	109,549,568.00	41,550,000.00	14,500,000.00
Health	41	25,794,315.00	27,447,522.61	31,500,000.00	31,500,000.00	4,052,477.39	9,750,000.00	7,000,000.00
Education	43	150,326,449.37	106,898,957.47	193,239,100.00	193,239,100.00	86,340,142.53	102,850,000.00	83,525,000.00
Total Capital Expenditure		716,803,447.47	941,588,538.94	1,050,363,167.00	1,292,155,202.00	350,566,663.06	786,562,529.00	652,532,529.00
Closing Balance							786,562,529.00	652,532,529.00
Note 35 - Aids and Grants:								

Note 36: Internal Loans								

Note 37 - General Public Services								

70133 - Other General Services		71,056,467.30	226,987,767.29	237,416,211.00	295,616,211.00	68,628,443.71	145,795,000.00	95,420,000.00
Total		787,859,914.77	1,168,576,306.23	1,287,779,378.00	1,587,771,413.00	419,195,106.77	932,357,529.00	747,952,529.00
Note 38 - Economic Affairs								

70412 - General Labour Affairs			1,253,828.60	1,700,000.00	1,700,000.00	446,171.40	3,230,000.00	1,700,000.00
70421 - Agriculture		107,148,521.94	30,350,000.00	34,184,083.00	34,184,083.00	3,834,083.00	47,850,000.00	16,200,000.00
70435 - Electricity		90,152,193.90	193,723,244.47	194,782,319.00	194,782,319.00	1,059,074.53	97,000,000.00	97,000,000.00
70443 - Construction		135,699,586.15	305,486,017.14	306,737,679.00	381,337,679.00	75,851,661.86	333,687,529.00	333,687,529.00
Total		333,000,301.99	530,813,090.21	537,404,081.00	612,004,081.00	81,190,990.79	481,767,529.00	448,587,529.00
Note 39 - Environmental Protection								

70510 - Waste Management			1,500,000.00	2,000,000.00	2,000,000.00	500,000.00		
70520 - Water Waste Management		30,552,923.61	2,200,000.00	2,500,000.00	2,500,000.00	300,000.00		
70550 - R & D Environmental Protection			14,994,959.36	15,000,000.00	15,000,000.00	5,040.64	4,850,000.00	3,500,000.00
Total		30,552,923.61	18,694,959.36	19,500,000.00	19,500,000.00	805,040.64	4,850,000.00	3,500,000.00

Note 40 - Housing and Community Development								

70650 - R & D Housing and Community Amenities		106,072,990.20	30,746,242.00	31,303,775.00	140,295,810.00	109,549,568.00	41,550,000.00	14,500,000.00
Total		106,072,990.20	30,746,242.00	31,303,775.00	140,295,810.00	109,549,568.00	41,550,000.00	14,500,000.00
Note 41 - Health								

70731 - General Hospital Services		25794315	27447522.61	31500000	31500000	4052477.39	9750000	7000000
Total		25794315	27447522.61	31500000	31500000	4052477.39	9750000	7000000
Note 42 - Recreation Culture and Religion								

Note 43 - Education								

70912 - Primary Education		150326449.4	106898957.5	193239100	193239100	86340142.53	102850000	83525000
Total		150326449.4	106898957.5	193239100	193239100	86340142.53	102850000	83525000
Note 44 - Social Protection								



SOBA LOCAL GOVERNMENT
SCHEDULE OF RECURRENT REVENUE
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
STATUTORY ALLOCATION								
25001001 - Department of Admin and Finance								

25001001/11010001	Statutory Allocation	1,996,885,805.46	1,938,736,013.17	2,171,718,758.00	2,171,718,758.00	232,982,744.83		
25001001/11010002	Share of VAT	445,031,153.45	398,993,916.21	481,768,226.00	481,768,226.00	82,774,309.79		
25001001/11010003	Excess Crude	17,895,469.94						
25001001/11010006	NNPC Refunds		2,886,366.12			2,886,366.12		
25001001/11010011	10% IGR State Contribution			77,684,083.00	77,684,083.00	77,684,083.00		
25001001/11010013	Exchange Rate Difference	22,435,756.98	3,240,086.19			3,240,086.19		
25001001/11000018	Solid Mineral		2,511,215.49			2,511,215.49		
25001001/11000019	Share of Forex Equalization	45,523,656.99	37,598,342.71			37,598,342.71		
25001001/11000020	Excess Bank Charges Recovered	4,959,954.35	4,609,684.65			4,609,684.65		
25001001/11000000	Share of goods & value consideration		15,875,013.66			15,875,013.66		
Total		2,532,731,797.17	2,404,450,638.20	2,731,171,067.00	2,731,171,067.00	326,720,428.80		
TAXES								
25001001 - Department of Admin and Finance								

25001001/12100002	Repayment of Bicycle Advances(Principal)	1,401,624.00						
25001001/12100005	Refunds	2,421,689.11						
Total		3,823,313.11						
LICENSES								
25001001 - Department of Admin and Finance								

RATES								
25001001 - Department of Admin and Finance								

25001001/12030006	Shops and Kiosk Rates			4,027,816.00	4,027,816.00	4,027,816.00		
25001001/12030007	Land use Charges (Private and Commercial Property)			6,390,030.00	6,390,030.00	6,390,030.00		
Total				10,417,846.00	10,417,846.00	10,417,846.00		
FEES								
25001001 - Department of Admin and Finance								

25001001/12040018	Marriage/Divorce Fees			2,254,839.00	2,254,839.00	2,254,839.00		
25001001/12040099	Slaughter Slab Fees			690,575.00	690,575.00	690,575.00		
25001001/12040104	Other Levies and Fees			6,673,700.00	6,673,700.00	6,673,700.00		
Total				9,619,114.00	9,619,114.00	9,619,114.00		
FINES								
25001001 - Department of Admin and Finance								

SALES								
25001001 - Department of Admin and Finance								



EARNINGS								
25001001 - Department of Admin and Finance								

25001001/12070013 Earning from Motor Park				5,502,658.00	5,502,658.00	5,502,658.00		
Total				5,502,658.00	5,502,658.00	5,502,658.00		
RENT ON GOVERNMENT PROPERTIES								
25001001 - Department of Admin and Finance								

RENT ON LAND AND OTHER PROPERTIES								
25001001 - Department of Admin and Finance								

REPAYMENTS								
25001001 - Department of Admin and Finance								

25001001/12100002 Repayment of Bicycle Advances(Principal)		1,401,624.00						
25001001/12100005 Refunds		2,421,689.11						
Total		3,823,313.11						

INVESTMENT INCOME								
25001001 - Department of Admin and Finance								

INTEREST EARNED								
25001001 - Department of Admin and Finance								

MISCELLANEOUS								
25001001 - Department of Admin and Finance								

BELOW THE LINE RECEIPTS								
25001001 - Department of Admin and Finance								

25001001/12150001 With holding Taxes due to FIRS		1,519,482.90	32,259,830.25			32,259,830.25		
25001001/12150002 VAT due to FIRS		10,036,481.32	28,534,582.68			28,534,582.68		
5001001/12150003 PAYE Taxes due to State Board of Internal Revenue		18,723,871.36	7,003,718.62			7,003,718.62		
25001001/12150004 Union Deductions		1,851,396.00	3,196,217.97			3,196,217.97		
25001001/12150005 Deposits			5,751,787.02			5,751,787.02		
25001001/12150008 10% Contract Retention Fee		10,040,150.00	23,884,486.74			23,884,486.74		
25001001/12150009 Sigma Pension Deduction			42,709,715.11			42,709,715.11		
25001001/12150010 WHT to due BIR		10,030,381.02	1,200,788.50			1,200,788.50		
25001001/12150012 NULGE Deduction		25,408,303.48	2,129,188.17			2,129,188.17		
25001001/12150015 Party Deduction			1,755,038.40			1,755,038.40		
25001001/12150016 Monthly Repayment by Staff Of LG			188,636.46			188,636.46		
25001001/12150026 NULGE Loan Deduction		123,540.86	218,119.13			218,119.13		
25001001/12150030 Refund of Unclaimed Salary			-354,677			354,677		
25001001/12150036 National Housing Fund Deduction		-19,920,051	-2,421,731			2,421,731		
25001001/12150039 AOPSHON		-299,500						
Total		-97,953,158	-151,608,518			151,608,518		

SOBA LOCAL GOVERNMENT
SCHEDULE OF PERSONNEL AND OVERHEAD COSTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

11013001 - SECRETARY TO THE LOCAL GOVERNMENT								

12003001 - THE COUNCIL								

25001001 - DEPARTMENT OF ADMIN AND FINANCE								

25001001/21010101 Basic Salary		232,609,513.44	305,079,071.82	305,093,221.00	350,093,221.00	45,014,149.18	331,296,300.00	364,425,930.00
Sub Total - Personnel Cost		232,609,513.44	305,079,071.82	305,093,221.00	350,093,221.00	45,014,149.18	331,296,300.00	364,425,930.00
25001001/22020101 Local Travel and Transport - Training		41,949,132.00	17,489,700.00	17,500,000.00	17,500,000.00	10,300.00	63,000,000.00	54,000,000.00
25001001/22020106 Duty tour Allowance-Civil Servant		40,545,500.00	17,713,648.00	17,722,781.00	17,722,781.00	9,133.00	47,445,562.00	23,722,781.00
25001001/22020203 Internet Access Charges		385,000.00						
25001001/22020301 Office Stationeries/Computer Consumables		7,698,000.00	2,480,030.00	2,500,000.00	2,500,000.00	19,970.00	5,000,000.00	5,000,000.00
25001001/22020305 Printing of Non Security Documents		5,717,500.00	4,928,736.48	5,000,000.00	5,000,000.00	71,263.52	7,000,000.00	7,000,000.00
25001001/22020306 Printing of Security Documents		9,207,300.00	4,959,200.00	5,000,000.00	5,000,000.00	40,800.00	7,000,000.00	7,000,000.00
25001001/22020401 Maintenance of Motor Vehicle /Transport Equipment			3,198,450.00	3,300,000.00	3,300,000.00	101,550.00	4,000,000.00	4,000,000.00
25001001/22020402 Maintenance of Office Furniture		6,556,275.00						
25001001/22020403 Maintenance of Office Building Residential Qtrs		6,282,249.26						
25001001/22020501 Training Staff Dev. And Welfare		325,000.00						
25001001/22020502 International Training			1,974,116.24	2,000,000.00	2,000,000.00	25,883.76	5,000,000.00	5,000,000.00
25001001/22020503 Contribution to Training Fund		5,997,000.00	1,646,287.22	1,650,000.00	1,650,000.00	3,712.78	7,150,000.00	7,150,000.00
25001001/22020505 Workshops & Seminars		6,876,000.00	5,944,998.00	6,045,000.00	6,045,000.00	100,002.00	6,708,625.00	6,790,437.00
25001001/22020509 Engagement of LGA's IPSAS Budgeting Consultant			914,500.00	1,000,000.00	1,000,000.00	85,500.00	945,000.00	945,000.00
25001001/22020601 Security Services		128,425,999.35	31,642,240.13	31,650,000.00	31,650,000.00	7,759.87		
25001001/22020604 Security Vote (Including Operations)		8,142,000.00	4,989,488.00	5,000,000.00	5,000,000.00	10,512.00	4,200,000.00	4,200,000.00
25001001/22020605 Cleaning &Fumigation Services		2,914,000.00	624,996.84	700,000.00	700,000.00	75,003.16	700,000.00	700,000.00
25001001/22020606 Payment Of Security Guard Allowances			108,817,723.90	108,885,000.00	108,885,000.00	67,276.10	36,000,000.00	36,000,000.00
25001001/22020611 5% Incentives for Revenue Officers			943,995.00	1,000,000.00	1,000,000.00	56,005.00	1,000,000.00	1,000,000.00
25001001/22020701 Financial Consulting		4,095,000.00						
25001001/22020706 Surveying Services		3,865,000.00						
25001001/22020709 Consulting Services and Special Committees		3,918,000.00						
25001001/22020711 Automation of IPSAS Accounting Document		1,722,000.00	1,865,000.00	2,000,000.00	2,000,000.00	135,000.00	4,000,000.00	4,000,000.00
25001001/22020901 Bank Charges (Other Than interest)		1,760,664.65	1,457,638.16	1,510,501.00	1,510,501.00	52,862.84	1,000,000.00	1,000,000.00
25001001/22020902 Insurance for Local Government Property		1,175,000.00	3,551,982.70	3,689,753.00	3,689,753.00	137,770.30	2,000,000.00	2,000,000.00
25001001/22020904 Other CRF Bank Charges			914,321.05	1,094,431.00	1,094,431.00	180,109.95	1,094,431.00	1,094,431.00
25001001/22020905 Group Life Insurance			50,000.00	200,000.00	200,000.00	150,000.00	2,000,000.00	2,000,000.00



25001001/22021001	Refreshment & Meals			2,992,700.00	3,000,000.00	3,000,000.00	7,300.00	5,000,000.00	5,000,000.00
25001001/22021003	Publicity Advert & Briefing			11,963,999.85	12,000,000.00	12,000,000.00	36,000.15	9,000,000.00	9,000,000.00
25001001/22021007	Staff Welfare Scheme			19,933,931.00	20,000,000.00	20,000,000.00	66,069.00	4,000,000.00	4,000,000.00
25001001/22021008	Subscription To Professional Bodies		1,460,675.00						
25001001/22021013	Promotion Examination By LGSB		3,175,000.00	350,000.00	600,000.00	600,000.00	250,000.00	1,000,000.00	1,000,000.00
25001001/22021014	Annual Budget Expenses and Administration		10,641,300.00	9,819,521.38	10,000,000.00	10,000,000.00	180,478.62	2,380,000.00	2,380,000.00
25001001/22021024	Formation and Development of Cooperative							1,000,000.00	1,000,000.00
25001001/22021030	Miscellaneous Expenses			1,375,500.00	1,500,000.00	1,500,000.00	124,500.00	2,500,000.00	2,500,000.00
25001001/22021031	Promotion Examination			3,499,000.00	3,500,000.00	3,500,000.00	1,000.00	3,000,000.00	3,000,000.00
25001001/22021034	Benefit to Elected/Appointed Officials		26,657,270.00						
25001001/22021035	Local Government Election		16,907,000.00	35,564,733.64	35,620,258.00	35,620,258.00	55,524.36	39,000,000.00	45,000,000.00
25001001/22021040	Final Accounts and Budget Preparation Expenses			1,962,799.00	2,000,000.00	2,000,000.00	37,201.00		
25001001/22021043	Assistance to Religious Teachers Activities			5,420,000.00	5,500,000.00	5,500,000.00	80,000.00	2,000,000.00	2,000,000.00
25001001/22021066	Repatriation of Foster And Destitutes			772,400.00	800,000.00	800,000.00	27,600.00	2,000,000.00	2,000,000.00
25001001/22021067	Poverty Alleviation programme			1,955,000.00	2,000,000.00	2,000,000.00	45,000.00		
25001001/22021068	Monitoring and Evaluation		5,220,000.00	3,058,950.00	3,092,000.00	3,092,000.00	33,050.00	6,110,400.00	5,092,000.00
25001001/22021070	Committees & Commissions Expenses			3,651,101.80	3,700,000.00	3,700,000.00	48,898.20	3,000,000.00	3,000,000.00
25001001/22021071	Remuneration of Traditional and Title Holders		14,752,000.00	15,665,238.53	15,818,181.00	15,818,181.00	152,942.47		
25001001/22021076	Retirement Bond Redemption Fund		14,546,500.00						
25001001/22021077	Local Government Reform		4,980,000.00	2,765,000.00	3,000,000.00	3,000,000.00	235,000.00	5,000,000.00	5,000,000.00
25001001/22021078	Statistical Data Collection General			5,959,980.00	6,000,000.00	6,000,000.00	40,020.00	5,400,000.00	5,900,000.00
25001001/22021079	Logistics for General Election			34,996,850.00	35,000,000.00	35,000,000.00	3,150.00	25,000,000.00	25,000,000.00
25001001/22040109	Grant to Communities/NGO's			2,949,448.72	3,000,000.00	3,000,000.00	50,551.28	3,000,000.00	3,000,000.00
Sub Total Overhead Cost			385,896,365.26	380,763,205.64	383,577,905.00	383,577,905.00	2,814,699.36	323,634,018.00	296,474,649.00
Total Recurrent Expenditure			618,505,878.70	685,842,277.46	688,671,126.00	733,671,126.00	47,828,848.54	654,930,318.00	660,900,579.00
15001001 - DEPARTMENT OF AGRIC & FORESTRY									

15001001/22020314	Provision of Service Materials		16,048,100.00						
15001001/22020316	Purchase of Agro Chemicals/Purchase of Veterinary Drugs		1,750,000.00	1,989,671.19	2,000,000.00	2,000,000.00	10,328.81	1,000,000.00	1,000,000.00
15001001/22020318	Control of Keeping Animals		3,800,000.00	1,056,400.00	1,081,419.00	1,081,419.00	25,019.00	3,581,419.00	3,581,419.00
15001001/22020605	Cleaning &Fumigation Services		4,500,000.00						
15001001/22020609	Bush Clearing Along High Ways			1,138,300.00	1,140,000.00	1,140,000.00	1,700.00	2,640,000.00	2,640,000.00
15001001/22021055	Tree Planting Campaign				500,000.00	500,000.00	500,000.00	4,000,000.00	4,000,000.00
15001001/22021062	Purchase of Crops Seedling			2,980,948.00	3,000,000.00	3,000,000.00	19,052.00	4,000,000.00	4,000,000.00
15001001/22021063	Promotion of Agric Prod. Preserva. packaging & Procesg		10,775,000.00	1,885,000.00	2,000,000.00	2,000,000.00	115,000.00	4,000,000.00	4,000,000.00
15001001/22021064	World food Day/Women Days Celebration			4,205,000.00	4,300,000.00	4,300,000.00	95,000.00	1,500,000.00	1,125,000.00
15001001/22040109	Grant To Communities/NGOs		2,971,000.00						
Sub Total Overhead Cost			39,844,100.00	13,255,319.19	14,021,419.00	14,021,419.00	766,099.81	20,721,419.00	20,346,419.00
Total Recurrent Expenditure			39,844,100.00	13,255,319.19	14,021,419.00	14,021,419.00	766,099.81	20,721,419.00	20,346,419.00
34001001 - DEPARTMENT OF WORKS & INFRASTRUCTURE									

34001001/22020201	Electricity Charges		1,434,000.00	2,918,487.98	3,000,000.00	3,000,000.00	81,512.02	4,000,000.00	4,000,000.00
34001001/22020205	Settlement of Water Bill		698,000.00	355,000.00	500,000.00	500,000.00	145,000.00	1,000,000.00	1,000,000.00
34001001/22020401	Maintenance of Motor Vehicle /Transport Equipment		6,112,500.00	4,139,546.00	4,300,000.00	4,300,000.00	160,454.00	2,000,000.00	2,000,000.00
34001001/22020404	Maintenance of Office Furniture			975,000.00	1,000,000.00	1,000,000.00	25,000.00	3,000,000.00	3,000,000.00



34001001/22020403	Maintenance of Office Building Residential Qtrs		4,494,000.00	4,700,000.00	4,700,000.00	206,000.00	1,700,000.00	1,700,000.00
34001001/22020405	Maintenance of Plants & Generators	1,894,875.90	1,448,000.00	1,760,000.00	1,760,000.00	312,000.00	1,760,000.00	1,760,000.00
34001001/22020406	Other maintenance Services	1,451,842.03	987,000.00	1,000,000.00	1,000,000.00	13,000.00	1,500,000.00	1,500,000.00
34001001/22020603	Residential Rent		1,880,000.00	2,000,000.00	2,000,000.00	120,000.00		
34001001/22020605	Cleaning &Fumigation Services		4,150,000.00	4,500,000.00	4,500,000.00	350,000.00	3,160,000.00	1,300,000.00
34001001/22020712	Fixed Assets Register Valuation and Tagnation	4,254,000.00						
34001001/22020801	Motor Vehicle Fuel Cost	300,000.00						
34001001/22020803	Plant /Generator Fuel Cost	1,543,217.00						
Sub Total Overhead Cost		17,688,434.93	21,347,033.98	22,760,000.00	22,760,000.00	1,412,966.02	18,120,000.00	16,260,000.00
Total Recurrent Expenditure		17,688,434.93	21,347,033.98	22,760,000.00	22,760,000.00	1,412,966.02	18,120,000.00	16,260,000.00
17001001 - DEPARTMENT OF EDUCATION & SOCIAL DEVELOPMENT								

17001001/21010101	Basic Salary						991,355,565.00	1,121,065,639.00
Sub Total - Personnel Cost							991,355,565.00	1,121,065,639.00
17001001/22020310	Teaching aids/ Instruction Materials		982,800.00	1,000,000.00	1,000,000.00	17,200.00	2,000,000.00	2,000,000.00
17001001/22020504	Mass Literacy/Formal Adult Edu.		3,181,900.00	3,200,000.00	3,200,000.00	18,100.00	3,200,000.00	3,200,000.00
17001001/22021001	Refreshment & Meals	4,644,940.00						
17001001/22021003	Publicity Advert & Briefing	3,684,936.99						
17001001/22021009	Sporting Activities	6,157,750.00	8,934,000.00	9,000,000.00	9,000,000.00	66,000.00	7,000,000.00	7,000,000.00
17001001/22021018	Rural Women And Youth Empowerment Prog.		6,875,750.00	7,000,000.00	7,000,000.00	124,250.00		
17001001/22021021	Local Cultural Festival	3,580,000.00	7,461,250.00	7,500,000.00	7,500,000.00	38,750.00	7,500,000.00	7,500,000.00
17001001/22021022	Cultural and Festival of Arts	2,924,000.00						
17001001/22021024	Women Empowerment Programme		827,000.00	1,000,000.00	1,000,000.00	173,000.00		
17001001/22021025	NYSC Allowance	2,453,000.00	4,890,000.00	5,000,000.00	5,000,000.00	110,000.00	3,000,000.00	3,000,000.00
17001001/22021042	Bursary Award & Edu. Dev.	5,481,975.00	18,149,500.00	18,200,000.00	18,200,000.00	50,500.00	6,000,000.00	6,000,000.00
17001001/22021047	Overhead to Primary School		2,892,078.00	3,000,000.00	3,000,000.00	107,922.00	6,000,000.00	6,000,000.00
17001001/22021048	Youth Summit/National Youth Council		1,975,000.00	2,000,000.00	2,000,000.00	25,000.00	1,500,000.00	1,500,000.00
Sub Total Overhead Cost		28,926,601.99	56,169,278.00	56,900,000.00	56,900,000.00	730,722.00	36,200,000.00	36,200,000.00
Total Recurrent Expenditure		28,926,601.99	56,169,278.00	56,900,000.00	56,900,000.00	730,722.00	1,027,555,565.00	1,157,265,639.00
21001001 - DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/21010101	Basic Salary		205,543,132.68	206,274,864.00	206,274,864.00	731,731.32	177,759,664.00	182,235,630.00
Sub Total - Personnel Cost			205,543,132.68	206,274,864.00	206,274,864.00	731,731.32	177,759,664.00	182,235,630.00
21001001/22020307	Drugs & Medical Supplies	9,511,000.00						
21001001/22020708	Medical Consulting	4,444,000.00						
21001001/22021027	IPDS	9,573,360.00	4,492,000.00	4,500,000.00	4,500,000.00	8,000.00	10,000,000.00	10,000,000.00
21001001/22021031	Rehabilitation of People with Disability		794,800.00	800,000.00	800,000.00	5,200.00	1,500,000.00	1,500,000.00
21001001/22021041	Emergency Relief Materials/ Preparedness & Response to Epide		4,353,000.00	4,380,000.00	4,380,000.00	27,000.00	7,532,000.00	15,064,000.00
21001001/22021047	Overhead Cost payment to Hospitals		2,700,000.00	2,877,888.00	2,877,888.00	177,888.00		
21001001/22021052	System & Services of PHC/Support to Health Care Facilities		1,195,000.00	1,200,000.00	1,200,000.00	5,000.00	1,600,000.00	1,600,000.00

21001001/22021054	Comm. Direct Intervention		5,918,250.00	2,850,501.00	3,000,000.00	3,000,000.00	149,499.00	4,999,999.00	4,999,999.00
21001001/22021057	Diseases Control			2,926,000.00	2,961,000.00	2,961,000.00	35,000.00	2,461,000.00	2,461,000.00
21001001/22021080	Infant and Young Child feeding (IYCF)			5,864,000.00	6,000,000.00	6,000,000.00	136,000.00	3,500,000.00	3,500,000.00
Sub Total Overhead Cost			29,446,610.00	25,175,301.00	25,718,888.00	25,718,888.00	543,587.00	31,592,999.00	39,124,999.00
Total Recurrent Expenditure			29,446,610.00	230,718,433.68	231,993,752.00	231,993,752.00	1,275,318.32	209,352,663.00	221,360,629.00
51001001 - TRADITIONAL OFFICE									

61001001 - SOBA DEVELOPMENT AREA									

61002001 - YAKASAI DEVELOPMENT AREA									

61003001 - TURAWA DEVELOPMENT AREA									

MANDATORY DEDUCTIONS									

17001001/21010101	Contribution to Primary Education - Basic Salary		716,560,927.26	710,015,162.18	864,787,107.00	937,946,989.00	227,931,826.82		
Total			716,560,927.26	710,015,162.18	864,787,107.00	937,946,989.00	227,931,826.82		
SOCIAL BENEFITS									

DEPARTMENT OF ADMIN & FINANCE									

25001001/22010102	Contribution to Pension Fund		46,727,912	15,027,863	15,103,512	59,969,202	44,941,339		
25001001/22010105	Other Pension Requirement		43,727,913			44,865,690	20,000,000	20,000,000	20,000,000
Total			90,455,824	15,027,863	15,103,512	104,834,892	89,807,029	20,000,000	20,000,000



SOBA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL RECEIPTS
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
DOMESTIC GRANTS								

FOREIGN GRANTS								

TRANSFER FROM RECURRENT BUDGET SURPLUS								

25001001/14010101 Transfer from CRF to CDF		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
Total		716,803,447.47	941,588,538.94	871,910,053.00	871,910,053.00	69,678,485.94		
OTHER CAPITAL RECEIPTS								

MISCELLANEOUS								

INTERNAL LOANS AND CREDIT								

EXTERNAL LOANS AND CREDIT								

DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS								

Grand Total		-716,803,447	-941,588,539	-871,910,053	-871,910,053	69,678,486		

SOBA LOCAL GOVERNMENT
SCHEDULE OF CAPITAL EXP. BY PROGRAM
FOR THE PERIOD ENDED 31/12/2019



		Actual 2018	Actual 2019	Budget 2019	Revised Budget 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
11001001 - OFFICE OF THE CHAIRMAN								

25001001 - DEPARTMENT OF ADMIN & FINANCE								

25001001/23020113/01000001	Construction of Loading and Up-Loading of Cattle at Soba and	14,176,515.54						
25001001/23020118/06000002	Constr / Prov.Of Public Toilets provision Of V.I.P Toile t	4,200,000.00					2,000,000.00	2,000,000.00
25001001/23030124/06000003	Rehabilitation & Repairs of Market	10,500,000.00	6,498,000.00	6,500,000.00	6,500,000.00	2,000.00	2,500,000.00	2,500,000.00
25001001/23020104/06000004	Fencing of Cemetery	5,000,000.00	185,000.00	200,000.00	200,000.00	15,000.00	1,500,000.00	1,500,000.00
25001001/23030104/10000001	Renovation of Water to all Offices		1,253,828.60	1,700,000.00	1,700,000.00	446,171.40	3,230,000.00	1,700,000.00
25001001/23020127/11000001	Construction/Provision of ICT Rooms & Purchase of Computer &		466,165.42	500,000.00	500,000.00	33,834.58	500,000.00	500,000.00
25001001/23010112/13000002	Supply of Office Furniture & Fittings for Offices in the L/G	3,697,700.00	2,911,520.68	3,000,000.00	3,000,000.00	88,479.32	1,480,000.00	1,920,000.00
25001001/23010113/13000004	To Purchase Computers for Keeping & Updating Information		5,800,000.00	6,500,000.00	6,500,000.00	700,000.00	1,000,000.00	1,000,000.00
25001001/23020101/13000005	Constr. of Computers room for Dept. of Budget Planning etc	25,250,000.00	96,468,393.59	101,000,000.00	101,000,000.00	4,531,606.41	10,000,000.00	10,000,000.00
25001001/23020104/13000006	Fencing of Local Government Secretariat	13,394,000.00						
25001001/23030121/13000007	Rehab / Repairs Of Local Govt. Secretariat		18,235,491.35	19,000,000.00	19,000,000.00	764,508.65	5,075,000.00	3,500,000.00
25001001/23030121/13000008	Local Government Secretariat	6,797,719.90						
25001001/23030103/13000009	Rehabilitation and Repairs of Residential Building	4,000,000.00	480,595.59	500,000.00	500,000.00	19,404.41	1,500,000.00	1,500,000.00
25001001/23020101/13000010	Construction of 3No Police Outpost at Richifa Kinkiba & Danw				33,200,000.00	33,200,000.00		
25001001/23010105/13000011	Purchase of Toyota Hilux for Project Monitoring & Motor Ccycl				25,000,000.00	25,000,000.00		
25001001/23050101/13000012	Fixed Asset Register Valuation and Tagnation		498,099.54	500,000.00	500,000.00	1,900.46	12,000,000.00	12,000,000.00
25001001/23010101/13000013	Purchase / Acquisition Of Land		2,300,000.00	3,000,000.00	3,000,000.00	700,000.00	24,000,000.00	6,000,000.00
25001001/23050101/13000014	Provision of Facilities for Security Agencies		51,800,000.00	52,313,000.00	52,313,000.00	513,000.00		
25001001/23050101/13000015	Provision of I Care Local Government		4,000,000.00	4,500,000.00	4,500,000.00	500,000.00	4,200,000.00	1,500,000.00
25001001/23050101/13000016	Settlement of Capital Liabilities		12,150,000.00	12,853,211.00	12,853,211.00	703,211.00	40,000,000.00	20,000,000.00
25001001/23050101/13000017	Supply and Installation of of Digital Panasonic Pabx Interco		4,273,501.12	5,300,000.00	5,300,000.00	1,026,498.88		
Total		87,015,935.44	207,320,595.89	217,366,211.00	275,566,211.00	68,245,615.11	108,985,000.00	65,620,000.00
15001001 - DEPARTMENT OF AGRIC AND FORESTRY								

15001001/23010127/01000002	Purchase of Tractors Implement such as A & B		400,000.00	500,000.00	500,000.00	100,000.00		
15001001/23050101/01000010	Food Security		6,700,000.00	7,000,000.00	7,000,000.00	300,000.00		
15001001/23010127/01000012	Supply of Irrigation Pumps for Dry Season Farming Prog.	10,220,100.00		500,000.00	500,000.00	500,000.00	8,200,000.00	1,000,000.00
15001001/23010127/01000013	Provision of Fuel Plantation / Economic Trees	3,950,000.00	2,800,000.00	3,000,000.00	3,000,000.00	200,000.00	2,600,000.00	2,000,000.00
15001001/23010124/01000014	Purchase of Agro Chemicals	5,230,000.00	3,300,000.00	3,500,000.00	3,500,000.00	200,000.00	5,550,000.00	1,500,000.00
15001001/23050101/01000018	Vocational and Skill Development	11,000,000.00						
15001001/23030112/01000019	Rehabilitation / Repairs of Veterinary Clinic at Kwasallo	2,005,300.00	2,000,000.00	2,200,000.00	2,200,000.00	200,000.00	800,000.00	200,000.00
15001001/23010127/01000022	Purchase Of Agricultural Equipment	9,884,000.00	7,350,000.00	7,500,000.00	7,500,000.00	150,000.00	11,500,000.00	2,500,000.00



15001001/23020104/01000023	Provision for Demarcation of Livestock Route Soba & Maigana	10,839,000.00	3,700,000.00	4,000,000.00	4,000,000.00	300,000.00	3,200,000.00	2,000,000.00
15001001/23020113/01000024	Mini Slaughter House at Dinya & Gamagira	11,610,400.00		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
15001001/23020118/01000025	Construction of Rice Milling Industry at Soba & Maigana	19,500,206.40		300,000.00	300,000.00	300,000.00	11,000,000.00	2,000,000.00
15001001/23050101/01000026	SHAWN II Programme	6,233,000.00	2,600,000.00	3,000,000.00	3,000,000.00	400,000.00	3,000,000.00	3,000,000.00
15001001/23020113/01000027	Mini Slaughter House at Dinya & Gamagira	2,500,000.00						
15001001/23020113/01000029	Establishing of Plant and Nursery at Soba and Maigana		1,500,000.00	1,684,083.00	1,684,083.00	184,083.00	1,000,000.00	1,000,000.00
15001001/23010101/06000001	Land Compensation	3,243,200.00						
15001001/23030103/06000002	Rehab/Rep of Fertilizer Store renovatn of Damaged Fertilizer	3,400,000.00	878,430.00	1,053,731.00	1,053,731.00	175,301.00	2,500,000.00	500,000.00
15001001/23020104/06000003	Constr / Provision of Careteria for local Government Staff	3,500,000.00						
15001001/23030104/10000001	Rehabilitation and Repairs of Earth DAM at Maigana	7,698,600.00						
Total		110,813,806.40	31,228,430.00	35,237,814.00	35,237,814.00	4,009,384.00	50,350,000.00	16,700,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE								

34001001/23020118/06000002	Construction/Provision of Infrastructure (Refund to State Go				88,992,035.00	88,992,035.00		
34001001/23020116/09000001	Const. of 5Nos of Single Rings Culverts at Soba Ward N400k		14,994,959.36	15,000,000.00	15,000,000.00	5,040.64	2,000,000.00	2,000,000.00
34001001/23020116/09000005	Const of 5Nos of Single Ring Culverts at Gamagira Ward N400k						2,850,000.00	1,500,000.00
34001001/23020114/09000024	Construction / Provision of Drainage across the Local Gov't	30,552,923.61						
34001001/23020114/09000025	Construction Provision of Drainage 750M at Gimba & Yakasai	19,800,200.00			20,000,000.00	20,000,000.00		
34001001/23020105/10000001	Construction/Provision of Boreholes	1,624,668.55						
34001001/23020105/10000078	Construction / Provision Of Tube Wells	1,500,000.00						
34001001/23020105/10000081	Construction of Bore Holes Across the L.G	25,469,837.05	21,687,919.00	22,000,000.00	22,000,000.00	312,081.00	23,750,000.00	5,000,000.00
34001001/23020105/10000082	Water Facilities	9,697,000.00	1,496,893.00	1,500,000.00	1,500,000.00	3,107.00	2,500,000.00	2,500,000.00
34001001/23020105/10000083	Construction of Earth DAM at Garu Ward	10,439,484.60		50,044.00	50,044.00	50,044.00	6,800,000.00	500,000.00
34001001/23020101/13000011	Reconstr of Local Government Secretariat Phase I	14,047,647.40	179,000.00	200,000.00	200,000.00	21,000.00	1,500,000.00	1,500,000.00
34001001/23010105/13000029	Purchase of Motor Vehicle 8 No Hilux for Budget Office and S	3,869,400.00	15,230,000.00	15,250,000.00	15,250,000.00	20,000.00	25,000,000.00	25,000,000.00
34001001/23010119/14000005	Rural Electrification Across the Local Government	50,656,447.30	154,632,514.93	155,089,898.00	155,089,898.00	457,383.07	67,000,000.00	67,000,000.00
34001001/23014015/14000015	Power Generation	4,119,856.00	494,950.00	500,000.00	500,000.00	5,050.00	1,000,000.00	1,000,000.00
34001001/23020123/14000018	Install. Of Solar Street Lights @ LG Secretariat		11,953,183.69	12,000,000.00	12,000,000.00	46,816.31	24,000,000.00	24,000,000.00
34001001/23020103/14000027	Prov for Replacement of Vandalised Electr Equipt/Instat Wrks		23,646,530.59	23,692,421.00	23,692,421.00	45,890.41	500,000.00	500,000.00
34001001/23010119/14000039	Purchase of Transformers to Supply 7 NOS Sets of 300KVA	13,895,264.00	2,565,087.00	3,000,000.00	3,000,000.00	434,913.00	4,500,000.00	4,500,000.00
34001001/23020103/14000051	Vandalization of Electrification	21,480,626.60						
34001001/23020103/14000052	Provision for Solar Home System		430,978.26	500,000.00	500,000.00	69,021.74		
34001001/23020114/17000001	Construction of Feeder Road at Bye Pass Phase 1 Soba	35,975,994.62	991,794.76	1,000,000.00	1,000,000.00	8,205.24	2,000,000.00	2,000,000.00
34001001/23020114/17000035	Construction of Small Bridge at Sobawa	3,719,597.69	25,079,729.00	25,087,529.00	25,087,529.00	7,800.00	587,529.00	587,529.00
34001001/23020114/17000058	Const. of Feeder Road at Bye Pass Phase 1 Soba	13,026,750.52						
34001001/23020114/17000061	Completion of Drainage at Danwata		50,620,194.30	51,000,000.00	51,000,000.00	379,805.70	51,000,000.00	51,000,000.00
34001001/23020118/17000065	Const. of [2Nos] Single Rings Culverts at N18 Each	9,814,469						
34001001/23030113/17000092	Rehab/Rep - Roads feeder Roads Dinya/Alhazawa - Turawa/Garu	45,807,202						
34001001/23030113/17000093	Rehabilitation and Repairs of Pot Holes From Yakasai to Raha	7,630,000	450,000	600,000	600,000	150,000	100,000	100,000
34001001/23020114/17000094	Construction of Feeder Road at Tudun Wadan Garu Alhazawa D	19,725,572						
34001001/23020114/17000095	Construction of Small Bridge at Turawa				4,500,000	4,500,000		
34001001/23020114/17000096	Construction/Provision of Roads (3Kil) at Gamagira				70,100,000	70,100,000		
34001001/23020114/17000097	Construction of 2.3KM Gimba Township Road		41,850	50,150	50,150	8,300		
34001001/23020114/17000098	Construction of Roads across the L.G (Soba Danwata Garu T		228,302,449	229,000,000	229,000,000	697,551	280,000,000	280,000,000
Total		342,852,941	552,798,033	555,520,042	739,112,077	186,314,044	495,087,529	468,687,529



17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT								

17001001/23010124/05000001	Purchase of Teaching/Learning Aid Equipment	34,258,000	34,917,857	35,000,000	35,000,000	82,143		
17001001/23020107/05000002	Construction / Provision of Public Schools		191,063	199,363	199,363	8,300		
17001001/23020107/05000009	Construction of 1 Block of 2 Classrooms at A/L.Sambirni		64,963,000	65,000,000	65,000,000	37,000	45,000,000	30,000,000
17001001/23030106/05000026	Reh/Repairs Of Lea Primary School Turawa		494,800	500,000	500,000	5,200		
17001001/23030106/05000027	Rehab./Repairs of LEA Primary Schools in the [II] Wards	101,880,217						
17001001/23010124/05000028	Purch of Classroom Furniture across the Local Govt 11 Wards			84,500,000	84,500,000	84,500,000	35,350,000	35,525,000
17001001/23010124/05000030	Purchase of Comm. Dev. Materials	5,108,500						
17001001/23020107/05000031	Construction of 1 Block of 2 Class Rooms at Soba District	4,779,733						
17001001/23020107/05000032	Construction of 1 Block of Class Rooms at Maigana District	3,800,000					15,000,000	15,000,000
17001001/23010112/05000033	Purchase of Schools Furniture (Desk / Benches) for distribut		32,237	39,737	39,737	7,500		
17001001/23050101/05000034	Provision for Vocational and Skills Development		4,800,000	5,500,000	5,500,000	700,000	7,000,000	2,500,000
17001001/23050101/11000001	Information Gadget	500,000	1,500,000	2,500,000	2,500,000	1,000,000	500,000	500,000
17001001/23010112/13000002	Purchase of Lighting Equipment		495,000	500,000	500,000	5,000		
17001001/23010123/13000007	Purchase of Equipment for Mini Fire Service Station			500,000	500,000	500,000	10,000,000	10,000,000
17001001/23010128/13000008	Purchase of Community Development Materials		11,700,000	12,000,000	12,000,000	300,000	9,540,000	1,000,000
Total		150,326,449	119,093,957	206,239,100	206,239,100	87,145,143	122,390,000	94,525,000
21001001 -DEPARTMENT OF PRIMARY HEALTH CARE								

21001001/23010112/04000011	Furn. & Purch of Hospital Equip to 5No Clinic (Access the LG	9,074,715						
21001001/23020117/04000016	Fencing of Soba Primary Health Care		4,397,523	5,000,000	5,000,000	602,477	7,250,000	5,000,000
21001001/23010122/04000017	Purchase of Test Kits for PHC	3,200,000	22,050,000	25,000,000	25,000,000	2,950,000	1,000,000	500,000
21001001/23010122/04000026	Purchase of medical text kits for PHC		1,000,000	1,500,000	1,500,000	500,000	1,500,000	1,500,000
21001001/23020106/04000029	Construction of Primary Health Care Agency Across the L.G	4,520,100						
21001001/23020106/04000030	Construction of Primary Health Care Agency Office at the L.G	8,999,500						
21001001/23040105/09000001	Water Pollution Prevention & Control		2,200,000	2,500,000	2,500,000	300,000		
21001001/23040104/09000004	Refuse Evacuation and Waste Management		1,500,000	2,000,000	2,000,000	500,000		
Total		25,794,315	31,147,523	36,000,000	36,000,000	4,852,477	9,750,000	7,000,000
SOBA DAWA DEVELOPMENT AREA								

YAKASAI DEVELOPMENT AREA								

TURAWA DEVELOPMENT AREA								

Grand Total		716,803,447	941,588,539	1,050,363,167	1,292,155,202	350,566,663	786,562,529	652,532,529