

IGABI LOCAL GOVERNMENT OF KADUNA STATE



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

TABLE OF CONTENTS

DETAIL	PAGE
Table of Contents	2
PART 1 – REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS	
Profile.....	3 - 5
Chairman’s Report	6
Report of the Treasurer	7 - 15
Statement of Accounting Policies.....	16
Responsibility for Financial Statement	17
Audit Certificate	18
Cash Flow Statement	19
Statement of Assets and Liabilities	20
Statement of Consolidated Revenue Fund	21
Statement of Capital Development Fund	22
Notes to Cash Flow Statement	23 - 28
Notes to Statement of Assets and Liabilities	29
Notes to Statement of Consolidated Revenue Fund	30 - 31
Notes to Statement of Capital Development Fund	32 - 34
Schedule of Detailed Recurrent Revenue	35 - 36
Schedule of Detailed Recurrent Expenditure	37 - 40
Schedule of Detailed Capital Receipts	41
Schedule of Detailed Capital Expenditure by Programme.....	42 - 44
PART 2 – REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	
Extract of the Report of the Auditor General on the Financial Statement of Igabi Local Government Submitted to Kaduna State House of Assembly	45 - 48
PART 3 – REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT ON STATE/LG JOINT ACCOUNT	
Report of the Auditor General on the State/Local Government Joint Account for the year ended 31 st December, 2019.....	49 – 52

PART 1

REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

HON. JABIR KHAMIS	:	EXECUTIVE CHAIRMAN
HON. SALISU D. BALA	:	VICE CHAIRMAN/SUPERVISORY COUNCILOR FOR WORKS & INFRASTRUCTURE
HON. YUSUF HUDU	:	SPEAKER
HON. RABIU USMAN	:	MAJORITY LEADER
HON. AUWAL S. MOHD	:	ELECTED COUNCILOR - MEMBER
HON. DAYYABU IBRAHIM	:	ELECTED COUNCILOR - MEMBER
HON. SHEHU ADAMU	:	ELECTED COUNCILOR - MEMBER
HON. SIRAJU ABDULSALAM	:	ELECTED COUNCILOR - MEMBER
HON. LAWAL D. DAHIRU	:	ELECTED COUNCILOR - MEMBER
HON. AUWAL YAU	:	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 COUNCIL

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 ASHAFU	:	DIRECTOR ADMIN AND FINANCE
ALH. RILWANUSANI	:	LOCAL GOVERNMENT TREASURER
KABIR A. LIMAN	:	DIRECTOR EDUCATION AND SOCIAL WELFARE
IBRAHIM TIJJAN	:	DIRECTOR AGRIC AND NATURAL RESOURCES
DANIEL TELLA	:	DIRECTOR WORKS AND INFRASTRUCTURE
HABILA BAREN	:	DIRECTOR PRIMARY HEALTH CARE
SHEHU M. TUKUR	:	DEPUTY DIRECTOR BUDGET, PLANNING & RESEARCH

QUALITY ASSURANCE CONSULTANT

MOLD COMPUTERS & COMMUNICATIONS LTD
 (DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, HR & PAYROLL SOFTWARE)
 No. 5B, Kukawa Avenue,
 Kaduna - Nigeria
 Mobile Phone: 0803-327-8803, 0805-3321343
Email: mold_computers@yahoo.com, info@moldtreasuryacademy.com
Website: www.moldtreasuryacademy.com

PROFILE



**HON. JABIR KHAMIS
EXECUTIVE CHAIRMAN**



**HON. JA'AFARU M. DABO
COUNCIL SECRETARY**



**ALH. OTHMAN YUSUF ASHAFI
DIRECTOR ADMIN & FINANCE**



**RILWANU SANI
LOCAL GOV'T. TREASURER**


1.0 CHAIRMAN'S REPORT

The Annual Financial Report of 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 need of users which include taxpayers, member 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 Government in accordance with the provisions of the Local Government Administration Law 2018 of Kaduna State. Based on the opinion of the Auditor General for Local Government, the government is satisfied that the Financial Statements present fairly, in all material respects, Igabi Local Government of Kaduna State's financial position as at 31st December, 2019. Therefore, the report is hereby recommended for public use.


.....
HON. JABIR KHAMIS
EXECUTIVE CHAIRMAN
7/8/20
.....
DATE

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Igabi Local Government together with the Financial Statements for the year ended 31st December, 2019 provide the record of the financial activities of Igabi Local Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the Local Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

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

2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS

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

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

Section 90 of the Local Government Administration Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Igabi Local Government are contained on pages 16 to 44 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 45 to 52.

2.3.1.1 CONSOLIDATED REVENUE FUND

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦3.278 Billion. The total recurrent payment charged to the Fund in line with Igabi Local Government Appropriation Act 2019 was ₦3.279 Billion. The operation of the Fund resulted into a net recurrent deficit of ₦0.564 Million. The closing balance of the fund as at 31st December, 2019 was ₦8.629 Million.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		9,194,166.91		7,393,425.79
Recurrent Receipts	3,278,964,857.33		3,197,962,355.80	
Recurrent Expenditure	3,279,529,707.98		3,196,161,614.68	
Net Recurrent Surplus/(Deficit)		(564,850.65)		1,800,741.12
Closing Balance		8,629,316.26		9,194,166.91

2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.743Billion and total capital expenditure charged to the fund amounted to ₦0.743Billion.

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	743,546,457.54		1,137,412,014.20	
Capital Expenditure	743,546,457.54		1,137,412,014.20	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦3,278,964,857.33 and total payment was ₦3,279,529,707.98. An overall net surplus cash flow of ₦564,850.65 was recorded during the year. The liquidity position as at 31st December, 2019 was ₦8,629,316.26:

	2019		2018	
	=N=	=N=	=N=	=N=
Opening Balance		9,194,166.91		7,393,425.79
Total Receipts	3,278,964,857.33		3,197,962,355.80	
Total Payments	3,279,529,707.98		3,196,161,614.68	
Net Cash Surplus/(Deficit)		(564,850.65)		1,800,741.12
Closing Cash/Bank Balance		8,629,316.26		9,194,166.91
Represented by:				
Consolidated Revenue Fund	8,629,316.26		9,194,166.91	
Capital Development Fund	-		-	
Total Public Funds		8,629,316.26		9,194,166.91

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT

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

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

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



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

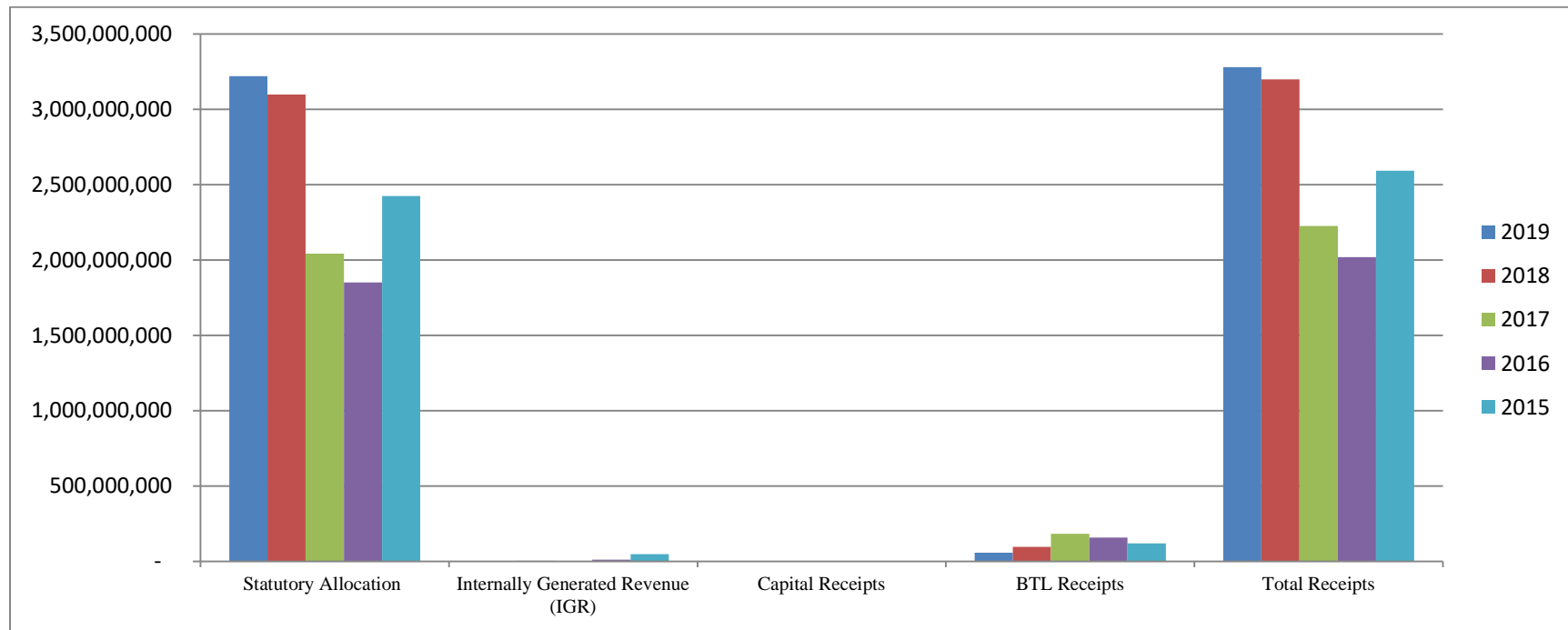
3.0 CONSOLIDATED FINANCIAL SUMMARY

	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 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 Exp.: Programme Classification							
01 Economic Empowerment Through Agric.	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 Comm. & 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

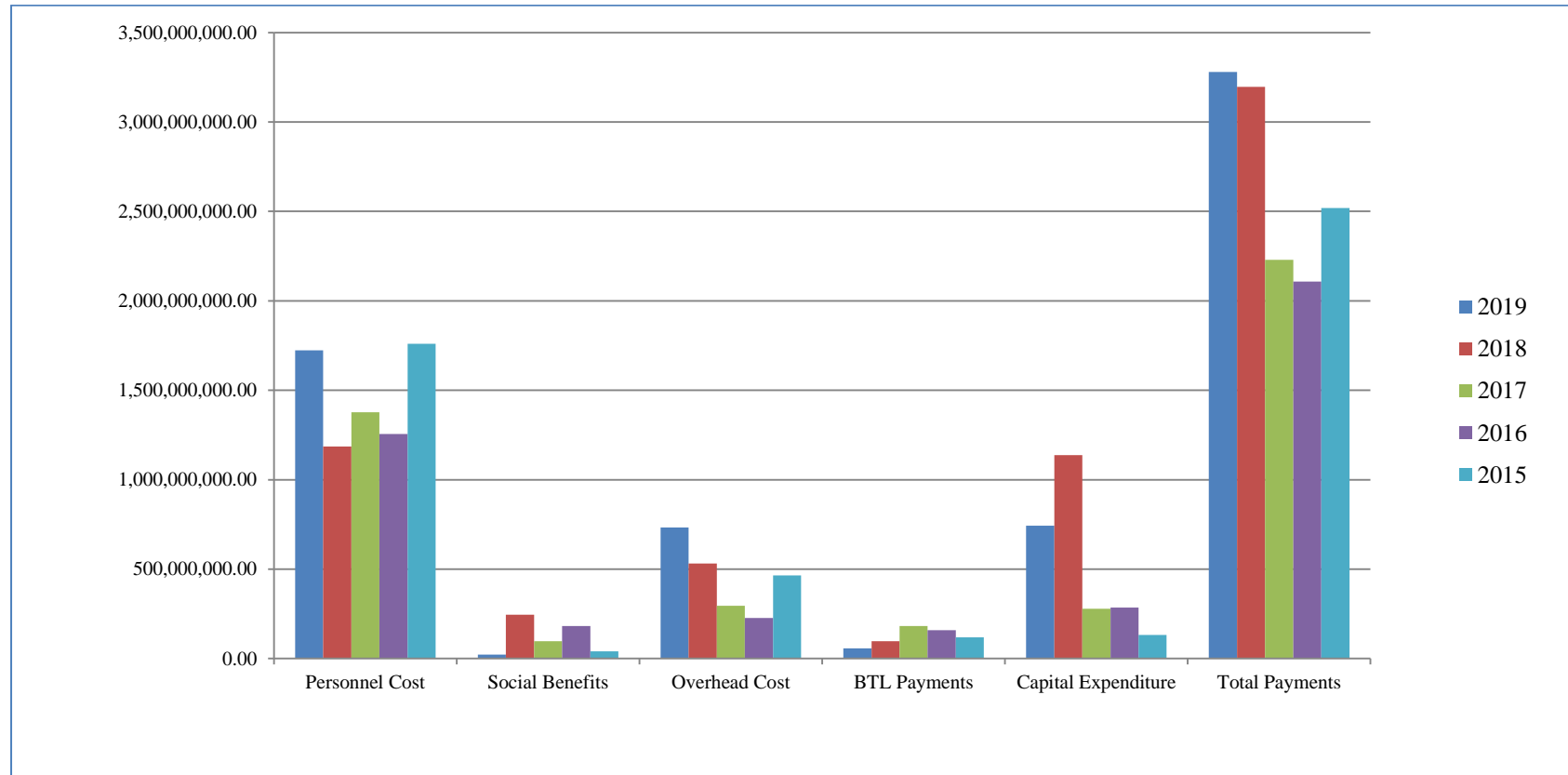
3.2 FIVE YEARS FINANCIAL SUMMARY

	Actual	Actual	Actual	Actual	Actual
	2019	2018	2017	2016	2015
	₦	₦	₦	₦	₦
RECEIPTS:					
Statutory Allocations	2,570,458,395.80	2,647,409,023.23	1,604,507,659.89	1,450,598,961.21	2,004,862,978.47
VAT	648,480,450.59	451,048,103.30	437,563,113.20	399,956,472.26	418,525,734.20
Independent Revenue	2,300,000	2,880,000.00		10,242,234.00	48,580,286.25
BTL Receipts	57,726,010.94	96,625,229.27	182,406,203.20	158,352,190.18	119,150,929.51
Total Receipts	3,278,964,857.33	3,197,962,355.80	2,224,476,976.29	2,019,149,857.65	2,591,119,928.43
PAYMENTS:					
Employees Compensation	1,723,957,845.18	1,186,519,569.75	1,377,407,075.59	1,255,806,837.31	1,760,689,760.90
Social Benefits	21,844,445.25	244,520,716.70	96,583,559.00	182,077,105.69	41,367,458.50
Overhead Cost	732,454,949.07	531,084,084.76	294,733,511.70	226,235,902.40	464,555,665.74
Capital Expenditure	743,546,457.54	1,137,412,014.20	278,589,186.03	285,580,161.93	132,821,109.00
BTL Payments	57,726,010.94	96,625,229.27	182,406,203.20	158,352,190.18	119,150,929.51
Total Payments	3,279,529,707.98	3,196,161,614.68	2,229,719,535.52	2,108,052,197.51	2,518,584,923.65
Net Increase/(Decrease) in Cash	564,850.65	1,800,741.12	5,242,559.23	88,902,339.86	72,535,004.78
Opening Cash Balance	9,194,166.91	7,393,425.79	12,635,985.02	101,538,324.88	29,003,320.10
Closing Cash Balance	8,629,316.26	9,194,166.91	7,393,425.79	12,635,985.02	101,538,324.88

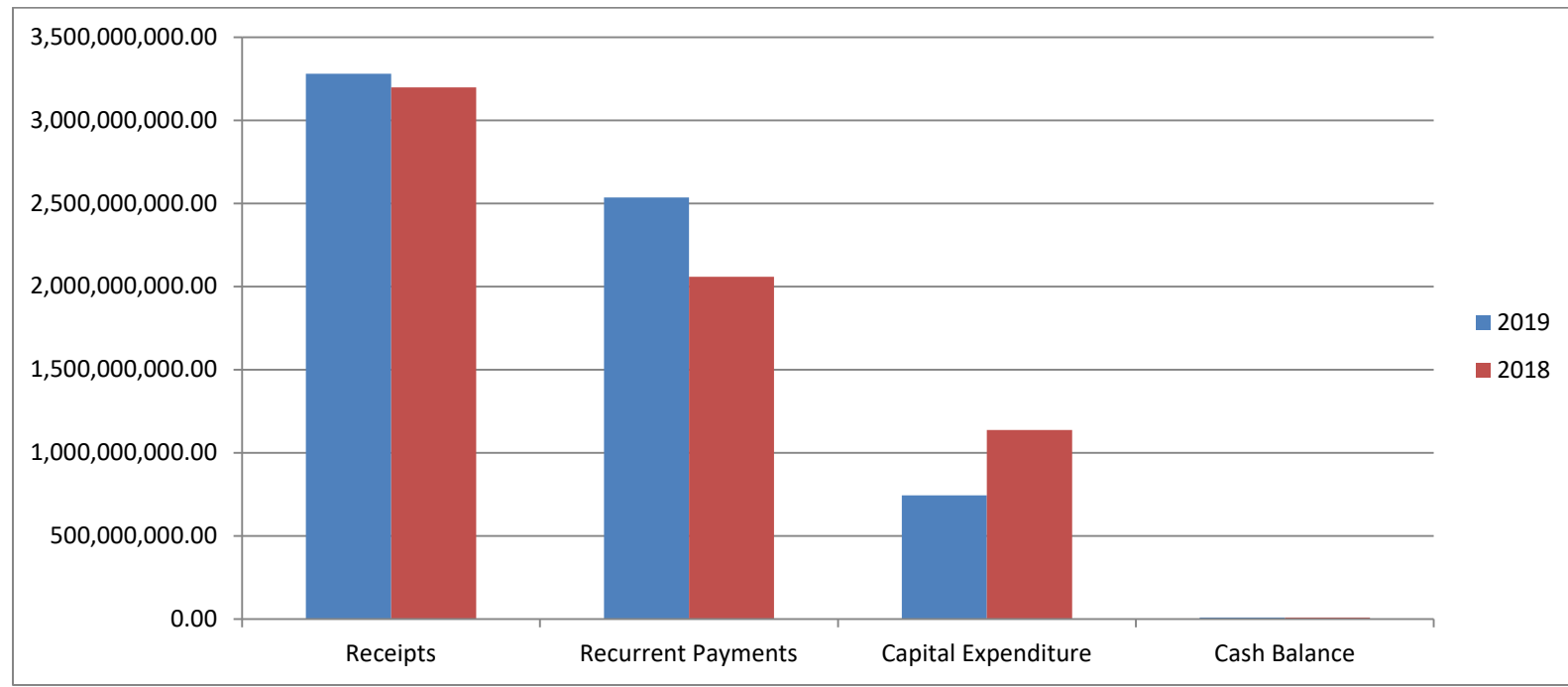
ACTUAL RECEIPTS FOR 5 YEARS



ACTUAL PAYMENTS FOR 5 YEARS



ACTUAL RECEIPTS AND PAYMENTS 2019 AND 2018



4.0 STATEMENT OF ACCOUNTING POLICIES

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

4.1 BASIS OF PREPARATION

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

4.2 ASSETS AND LIABILITIES

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

4.3 CASH AND CASH EQUIVALENTS

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

4.4 INVESTMENTS

Shares are stated at cost.

4.5 CONSOLIDATED REVENUE FUND

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

4.6 CAPITAL DEVELOPMENT FUND

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

4.7 STATUTORY ALLOCATION

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

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

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

4.9 CAPITAL COSTS

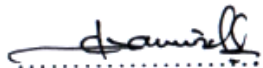
Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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



RILWANU SANI
TREASURER

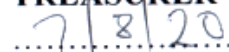

DATE

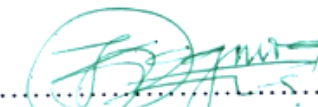

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Igabi Local Government as at 31st December, 2019, and its operation for the year ended on that date.



RILWANU SANI
TREASURER


DATE


HON. JABIR KHAMIS
EXECUTIVE CHAIRMAN

DATE

AUDIT CERTIFICATE

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

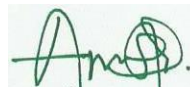
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts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

BASIS OF OPINION

The financial statements were prepared in accordance with the international public sector accounting standards (IPSAS) cash basis while the Audit was conducted in compliance with section 82 of the Local Government Law 2018 of Kaduna State of Nigeria, and in accordance with International Standards of Supreme Audit Institutions (ISSAI) and generally accepted auditing standards. An audit includes examination on a test basis of evidence relevant to the figures disclosed in the financial statements. The audit was planned and performed to obtain information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements.

OPINION

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Igabi Local Government Council of Kaduna State for the year ended 31st December, 2019 subject to the retirement of advances amounting to five million ,two hundred and four thousand, three hundred naira (N5,204,300.00) only.



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

STATEMENT NO. 1
CASH FLOW STATEMENT

	Note	Actual	Actual
		2019	2018
		N	N
Cash Flow from Operating Activities:			
Statutory Allocation	1	2,570,458,395.80	2,647,409,023.23
Share of Value Added Tax	2	648,480,450.59	451,048,103.30
Independent Revenue	3	2,300,000.00	2,880,000.00
Total Receipts		3,221,238,846.39	3,101,337,126.53
Recurrent Payments:			
Employees Compensation	4	1,723,957,845.18	1,186,519,569.75
Social Benefits	5	21,844,445.25	244,520,716.70
Overhead Cost	6	732,454,949.07	527,584,084.76
CRFC - (Excluding Social Benefits and Public Debt)	7		3,500,000.00
Total Payments		2,478,257,239.50	1,962,124,371.21
Net Cash Flow from Operating Activities		742,981,606.89	1,139,212,755.32
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	15,212,781.50	5,670,550.00
Improvement to Human Health	11	79,336,910.54	58,391,922.06
Enhancing Skills and Knowledge	12	67,981,180.16	42,884,858.40
Housing and Urban Development	13	488,554.50	
Environmental Improvement	16	62,400,000.00	
Water Resources and Rural Development	17	29,456,398.60	12,580,338.00
Information and Communication Technology	18	1,196,521.24	9,116,675.00
Reform of Government and Governance	20	53,620,969.35	112,253,104.91
Power	21	222,739,793.09	66,182,359.96
Road	24	211,113,348.56	830,332,205.87
Net Cash Flow from Investing Activities	29	743,546,457.54	1,137,412,014.20
Other Cash Movement			
Below-The-Line Receipts	36	57,726,010.94	96,625,229.27
Below-The-Line Payments	37	57,726,010.94	96,625,229.27
Net Movement			
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	38	8,629,316.26	9,194,166.91

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual 2019 ₦	Actual 2018 ₦
ASSETS:			
Liquid Assets			
Treasuries and Banks	39	8,629,316.26	9,194,166.91
Sub Total		8,629,316.26	9,194,166.91
Investments and Other Assets			
Investments	40	9,830,000.00	9,830,000.00
Advances	41	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	42	8,629,316.26	9,194,166.91
Capital Development Fund	43		
Other Funds	44	9,830,000.00	9,830,000.00
Sub - Total: Public Funds		18,459,316.26	19,024,166.91
LIABILITIES:			
Liability Over Assets	45	26,978,475.00	
Sub Total: Liabilities		26,978,475.00	
Public Funds + Liabilities		45,437,791.26	19,024,166.91

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND

	Note	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget 2020	Proposed Budget 2021
		N	N	N	N	N	N	N
Opening Balance		7,393,425.79	9,194,166.91		332,290,391.00	323,096,224.1+		
Add: Recurrent Receipts:								
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-		
Share of VAT		451,048,103.30	648,480,450.59	797,718,471.00	797,718,471.00	149,238,020.41-		
NNPC Refunds		4,378,352.53	3,648,627.10			3,648,627.10+		
Paris Exit Refund			15,312,855.38			15,312,855.38+		
10% Allocation from State (IGR)		2,983,050.00		95,190,219.00	95,190,219.00	95,190,219.00-		
Exchange Rate Difference		27,290,583.89	4,095,692.92			4,095,692.92+		
Excess Bank charges		24,422,743.32	5,827,056.79			5,827,056.79+		
Solid Minerals			23,241,839.30			23,241,839.30+		
Forex Equalization		57,550,008.31	47,527,696.27			47,527,696.27+		
Share of Good & Value Consideration			20,067,449.07			20,067,449.07+		
Sub Total: 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-		
Direct Taxes	49		2,300,000.00	3,035,262.00	3,035,262.00	735,262.00-		
Licenses	50			287,000.00	287,000.00	287,000.00-		
Rates	51			9,076,989.00	9,076,989.00	9,076,989.00-		
Fees	52			3,242,464.00	3,242,464.00	3,242,464.00-		
Sales	54	2,880,000.00						
Earnings	55			11,594,762.00	11,594,762.00	11,594,762.00-		
Rent on Government Land	57			110,629,175.00	110,629,175.00	110,629,175.00-		
Total: Independent Revenue		2,880,000.00	2,300,000.00	137,865,652.00	137,865,652.00	135,565,652.00-		
Total Recurrent Receipts		3,101,337,126.53	3,221,238,846.39	3,593,747,265.00	3,593,747,265.00	372,508,418.61-		
Total Funds Available		3,108,730,552.32	3,230,433,013.30	3,593,747,265.00	3,926,037,656.00	695,604,642.70-		
Less Recurrent Payments:								
Employees Compensation	63	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	64	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 Cost	65	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-		
CRFC - (Excluding Social Benefits and Public Debts)	66	3,500,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	3,150,000.00	3,307,500.00
Total Recurrent Payments		1,962,124,371.21	2,478,257,239.50	2,591,839,811.00	2,924,130,202.00	445,872,962.50+	2,683,697,949.00	2,847,045,270.00
Other Cash Movement								
Below-The-Line Receipts	67	96,625,229.27	57,726,010.94			57,726,010.94+		
Below-The-Line Payments	68	96,625,229.27	57,726,010.94			57,726,010.94-		
Net Recurrent Funds before Transfers		1,146,606,181.11	752,175,773.80	1,001,907,454.00	1,001,907,454.00	249,731,680.20-	2,683,697,949.00	2,847,045,270.00
Appropriations/Transfers:								
Transfer to Capital Dev 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 Appropriations/Transfers		1,137,412,014.20	743,546,457.54	1,001,907,454.00	1,001,907,454.00	258,360,996.46+		
Closing Balance		9,194,166.91	8,629,316.26			8,629,316.26+	2,683,697,949.00	2,847,045,270.00

STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
		₦	₦	₦	₦	₦	₦	₦
Opening Balance				261,730,846	497,880,698	497,880,698+		
Add: Revenue								
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		1,137,412,014.20	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 (Functional Classification)								
General Public Services	71	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	74	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	75		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	76	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	77	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	79	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

NOTES TO CASH FLOW STATEMENT

	Actual	Actual
	2019	2018
	₦	₦
Note 1 - Statutory Allocation		
25001001/11010006 NNPC Refunds	3,648,627.10	4,378,352.53
25001001/11010009 Paris Exit Refund	15,312,855.38	
25001001/11010011 10% Allocation from State (IGR)		2,983,050.00
25001001/11010013 Exchange Rate Difference	4,095,692.92	27,290,583.89
20001001/11000014 Excess Bank charges	5,827,056.79	24,422,743.32
25001001/11010017 Solid Minerals	23,241,839.30	
25001001/11000019 Forex Equalization	47,527,696.27	57,550,008.31
25001001/11010021 Share of Good & Value Consideration	20,067,449.07	
Total	2,570,458,395.80	2,647,409,023.23
	648,480,450.59	451,048,103.30
Note 3 - Independent Revenue		
Taxes	2,300,000.00	
Sales		2,880,000.00
Total	2,300,000.00	2,880,000.00
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	1,114,581,665.00	654,725,953.45
Local Government Staff	609,376,180.18	531,793,616.30
Total	1,723,957,845.18	1,186,519,569.75
Note 4A - Local Government Staff		
Igabi Local Government	609,376,180.18	531,793,616.30
Total	609,376,180.18	531,793,616.30
Note 5 - Social Benefits		
Contribution to Pension Fund	21,844,445.25	244,520,716.70
Total	21,844,445.25	244,520,716.70
Note 6 - 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

Notes To Cash Flow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Financial Charges	3,327,610.20	2,348,013.04
Miscellaneous Expenses	269,944,331.87	237,956,713.20
Staff Loans and Advances	26,978,475.00	
Local Grants and Contributions	24,569,000.00	24,951,588.51
Total	732,454,949.07	527,584,084.76
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
20001001/22060203 Settlement of Liabilities		3,500,000.00
Total		3,500,000.00
Note 8 - Economic Empowerment Through Agriculture		
15001001/23010127/01000018 Supply of 100 units of Irrigation Pumps for Poverty Reduction		5,670,550.00
15001001/23020118/01000041 Construction / Provision Of Slaughter Slabs	7,714,381.50	
15001001/23010127/01000050 Purchase of Agric Equipment	7,498,400.00	
Total	15,212,781.50	5,670,550.00
Note 11 - Improvement to Human Health		
17001001/23020106/04000001 Construction/Provision of Hospitals/Health centers		36,791,922.06
17001001/23050107/04000002 Contribution to Primary Health Care Agency	27,000,000.00	8,000,000.00
17001001/23010122/04000003 Purchase of Medical/Clinical Equipments	13,140,000.00	13,600,000.00
21001001/23020106/04000037 Comp. for renovation of PHC T/wada z/aya	32,196,910.54	
21001001/23020106/04000048 Land scalping of PHC R/chikun	7,000,000.00	
Total	79,336,910.54	58,391,922.06
Note 12 - Enhancing Skills and Knowledge		
17001001/23030106/05000014 Renovation of Primary School within the Local government		114,858.40
17001001/23030106/05000065 Rehabilitation / Repairs - Public Schools Lea Primary School	7,311,180.16	
17001001/23030106/05000073 Prov. for Voca. & Skill Develo. for Distrib. to Five Acqui.	7,970,000.00	
17001001/23010124/05000074 Purchase of Teaching / Learning Aid Equipment	52,700,000.00	42,770,000.00
Total	67,981,180.16	42,884,858.40
Note 13 - Housing and Urban Development		
34001001/23030101/06000002 Rehabilitation of Staff Quarters 1(On-Going) 2 & 3	488,554.50	
Total	488,554.50	
Note 16 - Environmental Improvement	62,400,000.00	
34001001/23040104/09000001 Refuse Evacuation and Waste Management	62,400,000.00	
Total	62,400,000.00	

Notes To Cash Flow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 17 - Water Resources and Rural Development	29,456,398.60	12,580,338.00
34001001/23020105/10000015 Drilling of boreholes	17,849,685.00	
17001001/23030106/10000001 Rehabilitation of water Facilities	9,000,000.00	
17001001/23020105/10000002 SHAWN II Programme	2,606,713.60	2,950,000.00
17001001/23020105/10000003 Construction/Provision of Boreholes		9,630,338.00
Total	29,456,398.60	12,580,338.00
Note 18 - Information and Communication Technology		
25010105/23020127/11000001 Construction/Provision of ICT Infrastructures		5,986,675.00
25010105/23050101/11000002 Purchase of Computers		2,450,000.00
25010105/23010113/11000003 Purchase of Computer Printers		680,000.00
25010105/23010113/11000005 Purchase of Communication Equipment	1,196,521.24	
Total	1,196,521.24	9,116,675.00
Note - 20 Reform of Government and Governance		
25010105/23010105/13000001 Official Vehicle for V-Chairman And Secretary 38 Peugeot	5,000,000.00	
25010105/23020101/13000008 Construction and Provision of Office Building/Police Outpost	1,244,451.60	
25010105/23050107/13000010 Settlement of capital liabilities	15,000,000.00	80,640,000.00
25010105/23010132/13000011 Purchase of Security Equipments	945,000.00	
25010105/23030121/13000014 Rehabilitation of Office Building		13,995,186.75
25010105/23010112/13000017 Purchase of Office Furniture and Fittings		6,617,918.16
34001001/23010101/13000007 Purchase of Land at Kasuwan Dabobi Rigasa	8,950,000.00	
34001001/23010101/13000018 Land compensation		11,000,000.00
34001001/23020126/13000019 Construction/provision of Cemetery at Rigasa	14,500,000.00	
34001001/23050103/13000020 Surveying at Mando/Afaka Layout phase II	7,981,517.75	
Total	53,620,969.35	112,253,104.91
Note 21 - Power		
34001001/23020103/14000004 Purchase of Transformers and Installations	156,100,000.00	62,303,702.16
34001001/23030102/14000006 Up-Grading/Rehab of Electrification Proj. @Fura N/Labar & F/Ruwa		3,738,457.80
34001001/23020103/14000040 Installation of Solar Street light at Local Government Sec	12,006,479.50	
34001001/23020114/14000046 Electrification projects at Dutsen Mai & environs	16,850,000.00	
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	
34001001/23020103/14000070 Provision for Electricity/Purchase of Transformers & Install	354,214.35	
34001001/23030102/14000071 Rehabilitation of Electricity	15,773,664.55	
34001001/23020103/14000072 Provision for Solar Home System	4,700,000.00	
Total	222,739,793.09	66,182,359.96

Notes To Cash Flow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
Note 24 - Road		
34001001/23020116/17000016 Construction of Drainages within the 12 Wards	12,945,741.50	
34001001/23020114/17000026 Purchase of Materials for Women Centre	15,163,552.65	
34001001/23020114/17000054 Construction of Roads from Birning Yero Gari to Wusono	7,004,733.20	
34001001/23020114/17000056 Construction of Culverts	25,080,000.00	
34001001/23020114/17000060 Construction / Provision Of Bridges	31,951,868.69	
34001001/23020114/17000092 Constr./Prov. of Surfacing (Tarring of Rural Feeder Roads) G	87,590,000.00	827,685,460.37
34001001/23020114/17000094 Rehabilitation of 14 Km Road From L.G Secretariat to Kwanar	7,970,358.22	
34001001/23020114/17000098 Construction/Provision of Bridges/Culverts	23,159,989.00	2,646,745.50
34001001/23020114/17000099 Construction/Provision of Drainage of Panshanu Ward	247,105.30	
Total	211,113,348.56	830,332,205.87
Note 29 - Net Cash Flow from Investment Activities By Sector:		
Capital Expenditure by Administrative Sector	23,385,972.84	110,369,779.91
Capital Expenditure by Economic Sector	561,235,680.40	913,185,115.83
Capital Expenditure by Social Sector	158,924,804.30	113,857,118.46
Total	743,546,457.54	1,137,412,014.20
Note 29A - Net Cash Flow from Investment Activities By Economic:		
Purchase of Fixed Assets General	104,593,473.89	82,928,668.16
Construction and Provision of Fixed Assets General	486,028,066.69	947,994,843.09
Rehabilitation and Repairs of Fixed Assets General	40,543,399.21	17,848,502.95
Preservation of the Environment General	62,400,000.00	
Acquisition of Non Tangible Assets	49,981,517.75	88,640,000.00
Total - 29A	743,546,457.54	1,137,412,014.20
Note 7 - Net Cash Flow from Investment 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 - 29B	743,546,457.54	1,137,412,014.20
Note 36 - BTL Receipts		
25001001/12150001 Withholding Taxes due to FIRS	11,273,364.07	1,137,989.25
25001001/12150002 VAT due to FIRS	18,468,451.11	2,139,609.27
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	7,986,491.30	9,024,103.07
25001001/12150004 Union Deductions		36,813,862.16

Notes To Cash Flow Statement – Cont'd

	Actual	Actual
	2019	2018
	₦	₦
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	2,905,251.88	1,000,000.00
25001001/12150008 10% Contract Retention Charges	4,017,620.25	1,298,697.17
25001001/12150008 SIGMA Pension Deduction	7,036,354.58	2,987,170.36
25001001/12150012 NULGE Deductions	3,417,170.31	4,056,514.75
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	
25001001/12150032 NUT Deduction		2,603,212.46
25001001/12150033 Lead way Deduction		9,437,753.87
25001001/12150034 NUT Endwel		9,008,000.00
25001001/12150036 National Housing Fund Deduction	2,504,009.13	1,836,697.28
25001001/12150039 A. O. P. SHAWN		647,301.59
Total	57,726,010.94	96,625,229.27
Note 37 - Below the Line Payments		
25001001/22080000 Withholding Tax	11,273,364.07	1,137,989.25
25001001/22080002 Vat due to FIRS	18,468,451.11	2,139,609.27
25001001/20080003 PAYE Deductions Remittances to BIR	7,986,491.30	9,024,103.07
25001001/22080004 Union Deductions		36,813,862.16
25001001/22080000 Loans Deductions for Salary other Deductions	2,905,251.88	1,000,000.00
25001001/22080000 10% Contract Retention Charges	4,017,620.25	1,298,697.17
25001001/22080009 SIGMA Pension Deduction	7,036,354.58	2,987,170.36
25001001/22080012 NULGE Deductions	3,417,170.31	4,056,514.75
25001001/22080020 Sharp Sharp Loans Deduction		14,407,673.37
25001001/22080026 NULGE Loan Deduction		226,644.67
25001001/22080030 Refund of Unclaimed Salary	117,298.31	
25001001/22080032 NUT Deduction		2,603,212.46
25001001/22080033 Leadway Deduction		9,437,753.87
25001001/22080034 NUT Endwel		9,008,000.00
25001001/22080036 National Housing Fund Deduction	2,504,009.13	1,836,697.28
25001001/22080039 A. O. P. SHAWN		647,301.59
Total	57,726,010.94	96,625,229.27
Note 38 - Closing Balance		
25001001/31010116 Sterling Bank Main Account	8,529,282.75	9,194,166.91
20001001/31010120 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

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2019	2018
	₦	₦
Note 39 - 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 40 - 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 41 - 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 42 - 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 43 – Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
Closing Balance	-	-
Note 44 - Other Funds		
Other Funds	9,830,000.00	9,830,000.00
Total	9,830,000.00	9,830,000.00

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual 2018	Actual 2019	Budget 2019	Revised 2019	Variance 2019	Proposed Budget2020	Proposed Budget2021
Note 50 - Licenses	₦	₦	₦	₦	₦	₦	₦
Bicycle/License			287,000.00	287,000.00	287,000.00-		
Total			287,000.00	287,000.00	287,000.00-		
Note 51 - Rates							
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-		
Note 52 - Fees							
Marriage/Divorce Fees			1,870,800.00	1,870,800.00	1,870,800.00-		
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-		
Note 54 - Sales							
Proceeds from sales of Government Vehicles	2,880,000.00						
Total	2,880,000.00						
Note 55 - Earnings							
Earning from Market			9,361,672.00	9,361,672.00	9,361,672.00-		
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-		
Note 57 - Rent on Government Lands							
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-		
Note 63 - Employee Compensation							
Admin and Finance Department	317,639,392.69	342,806,776.00	299,851,132.00	342,806,776.00		314,843,689.00	330,585,873.00
Department of Health	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
Contribution to Primary Education	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	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
Note 64 - Social Benefits							
Contribution to Pension Fund	244,520,716.70	21,844,445.25	39,909,855.00	153,338,413.00	131,493,967.75+		
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
Note 65 - Overhead Cost							
Admin. & Finance	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
Department of Agriculture & Natural Resources	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
Department of Works and Infrastructure	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
Department of Education Social Development	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
Department of Primary Health Care	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	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

Notes To Statement of Consolidated Revenue Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	2019	2019	Budget2020	Budget2021
	₦	₦	₦	₦	₦	₦	₦
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liabilities	3500000		3000000	3000000	3000000+	3150000	3307500
Total	3,500,000.00		3,000,000.00	3,000,000.00	3,000,000.00+	3,150,000.00	3,307,500.00
Note 67 - BTL Receipts							
Withholding Taxes due to FIRS	1,137,989.25	11,273,364.07			11,273,364.07+		
VAT due to FIRS	2,139,609.27	18,468,451.11			18,468,451.11+		
PAYE Taxes due to State Board of Internal Revenue	9,024,103.07	7,986,491.30			7,986,491.30+		
Union Deductions	-36813862.16						
Loans deduction for Salary Other Deduction for payroll	1,000,000.00	2,905,251.88			2,905,251.88+		
10% Contract Retention Charges	1,298,697.17	4,017,620.25			4,017,620.25+		
SIGMA Pension Deduction	2,987,170.36	7,036,354.58			7,036,354.58+		
NULGE Deductions	4,056,514.75	3,417,170.31			3,417,170.31+		
Sharp Sharp Loans Deduction	14,407,673.37						
NULGE Loan Deduction	226,644.67						
Refund of Unclaimed Salary		117,298.31			117,298.31+		
NUT Deduction	2,603,212.46						
Leadway Deduction	9,437,753.87						
NUT Endwel	9,008,000.00						
National Housing Fund Deduction	1,836,697.28	2,504,009.13			2,504,009.13+		
A. O. P. SHAWN	647,301.59						
Total	96,625,229.27	57,726,010.94			57,726,010.94+		
Note 68 - Below the Line Payments							
Withholding Tax	1,137,989.25	11,273,364.07			11,273,364.07-		
Vat due to FIRS	2,139,609.27	18,468,451.11			18,468,451.11-		
PAYE Deductions Remittances to BIR	9,024,103.07	7,986,491.30			7,986,491.30-		
Union Deductions	36,813,862.16						
Loans Deductions for Salary other Deductions	1,000,000.00	2,905,251.88			2,905,251.88-		
10% Contract Retention Charges	1,298,697.17	4,017,620.25			4,017,620.25-		
SIGMA Pension Deduction	2,987,170.36	7,036,354.58			7,036,354.58-		
NULGE Deductions	4,056,514.75	3,417,170.31			3,417,170.31-		
Sharp - Sharp Loans Deduction	14,407,673.37						
NULGE Loan Deduction	226,644.67						
Refund of Unclaimed Salary		117,298.31			117,298.31-		
NUT Deduction	2,603,212.46						
Leadway Deduction	9,437,753.87						
NUT Endwel	9,008,000.00						
National Housing Fund Deduction	1,836,697.28	2,504,009.13			2,504,009.13-		
A. O. P. SHAWN	647,301.59						
Total	96,625,229.27	57,726,010.94			57,726,010.94-		

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Revised Budget 2019 N	Variance 2019 N	Proposed Budget 2020 N	Proposed Budget 2021 N
Note 71 - General Public Services							
25010105/23020127/11000001 Construction/Provision of ICT Infrastructures	5,986,675.00		46,126.00	46,126.00	46,126.00+	888,432.00	932,854.00
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	1,653,750.00
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	1,121,793.00
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	12,146,793.00
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	1,113,525.00
25010105/23010115/13000019 Purchase of Photocopying Machine			750,000.00	750,000.00	750,000.00+	787,500.00	826,875.00
25010105/23010112/13000021 Purchase of Residential Furniture for L.G Quarters/District			17,500.00	17,500.00	17,500.00+		
34001001/23010101/13000018 Land compensation	11,000,000.00						
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 74 - Economic Affairs							
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	2,205,000.00
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 Reduction	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	2,205,000.00
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+		
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 Electrifyn 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+		
34001001/23020119/14000069 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	14,056,875.00
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	10,518,375.00
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 Bimng 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+		

Notes To Statement of Capital Development Fund – Cont'd

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Revised Budget 2019 N	Variance 2019 N	Proposed Budget 2020 N	Proposed Budget 2021 N
34001001/23020114/17000078 Constr. of Road From T/Kwala 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	8,820,000.00
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 Panshanu 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	28,417,323.00
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	235,865,309.00
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	29,051,507.00
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	22,034,393.00
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	52,920,000.00
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	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 75 - Environmental Protection							
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
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 76 - Housing and Community Development							
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	2,224,293.00
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	44,119,293.00
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	10,518,375.00
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+		
34001001/23020126/13000019 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	10,518,375.00
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	26,460,000.00
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	31,513,125.00
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	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 77 - Health							
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	5,247,324.00
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	2,664,081.00
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	2,439,891.00
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+		
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	7,734,168.00
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 Land scaping 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	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

Notes To Statement of Capital Development Fund – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
Note 79 - Education							
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	51,817,500.00
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+		
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

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
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-		
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-		

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
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-		
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 Endwel	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+		

SCHEDULE OF PERSONNEL COST AND OVERHEAD COST

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
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 & 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 Maint. of Motor Vehicle /Transport Equipt.		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 & 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

Schedule of Personnel Cost and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
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 Admin.	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 AGRIC. & FORESTRY							
15001001/22020105 Fertilizer Transportation & 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 Dev. 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 & 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 & INFRASTRUC.							
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

Schedule of Personnel Cost and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
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 & 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 Education	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	7,717,500.00
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 & Educational Development	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	5,512,500.00
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 & Child Health (MNCH)	5,998,000.00						
21001001/22021027 IPDS	11,898,459.18						
21001001/22021031 Allowance/Rehab. 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

Schedule of Personnel Cost and Overhead Cost – Cont'd

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 2021
	N	N	N	N	N	N	N
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

SCHEDULE OF CAPITAL RECEIPTS

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	Budget 2020	Budget 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	1,137,412,014.20	743,546,457.54	1,001,907,454.00	1,001,907,454.00	258,360,996.46-		

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANIZATION BY PROGRAMME

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Revised Budget 2019 N	Variance 2019 N	Proposed 2020	Proposed 2021
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 & Secretary 38 Peugeot		5,000,000.00	10,507,500.00	10,507,500.00	5,507,500.00+		
25010105/23020101/13000007 Constr. & 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 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 & 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 L.G 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 Reduc.	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 Construc./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 Quarter			17,500.00	17,500.00	17,500.00+	42,018,375.00	42,018,375.00
34001001/23040104/09000001 Refuse Evacuation and Waste Managt		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 Electrifi 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+		

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

	Actual 2018 N	Actual 2019 N	Budget 2019 N	Revised Budget 2019 N	Variance 2019 N	Proposed 2020	Proposed 2021
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 & 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 Bimin 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/Kwala 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 Rehab. 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 Panshanu Ward		247,105.30		13,062,525.00	12,815,419.70+		
34001001/23020114/17000100 Construction of 3.6 Km Feeder Road (Sub-Base) & Rehab.			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 Construc. 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 Construc. 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 & SOCIAL DEVT							
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 LG EA			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 Develop. 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. Of 1 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							

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

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2018	2019	2019	Budget 2019	2019	2020	2021
	N	N	N	N	N		
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
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

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF IGABI LOCAL GOVERNMENT

SUBMITTED TO:

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 COUNCILORS

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

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	=	N3,278,964,857.33	100.00%

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	=	N3,279,529,707.98

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	-	<u>N100,033.51</u>
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					<u>N5,204,300.00</u>

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.



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

PART 3

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

IGABI LOCAL GOVERNMENT

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

SUMMARY OF FAAC ALLOCATION AND DISBURSEMENT				
MONTHS	FAAC ALLOCATION	STATUTORY DEDUCT.	OTHER DEDUCTION	BALANCE
JANUARY	260,225,736.68	123,787,776.92	41,952,899.74	94,485,060.02
FEBRUARY	262,445,267.29	127,676,376.70	32,797,166.32	101,971,725.27
MARCH	246,661,354.88	130,648,242.54	32,890,213.07	83,122,899.27
APRIL	268,694,277.24	129,434,853.17	59,507,109.04	79,752,315.03
MAY	243,656,296.53	129,205,993	15,459,599.59	98,990,703.94
JUNE	272,462,617.26	128,656,498.00	15,284,599.46	128,521,519.80
JULY	293,355,822.83	174,188,156.97	26,411,560.23	92,756,105.63
AUGUST	280,805,109.92	173,799,496.19	23,109,386.41	83,896,227.32
SEPTEMBER	278,023,855.08	181,157,170.08	30,740,591.65	66,126,093.35
OCTOBER	281,272,946.19	242,553,947.66	38,718,998.53	0
NOVEMBER	277,537,716.09	243,222,179.05	24,741,282.23	9,574,254.81
DECEMBER	253,797,846.40	233,293,464.93	31,545,111.04	(11,040,729.57
TOTAL	3,218,938,846.39	2,017,624,155.21	373,158,517.31	839,196,904.44

MONTHS	STATUTORY	VAT	SHARE OF EXC GAIN	EXCESS BANK	SHARE OF GOODS VALUE CONSIDER	ADDITIONAL FUND	SHARE OF FOREX	SOLID MINERALS	PARIS CLUB	10% SHARE OF IGR	TOTAL
	ALLOCATION		DIFFERENCE	CHARGES		FROM NNPC	EQUALISATION				
JANUARY	203,165,135.03	56,694,216.75	366,384.90								260,225,736.68
FEBRUARY	185,317,707.51	58,164,119.70	244,014.67	3,406,570.03					15,312,855.38		262,445,267.29
MARCH	175,969,618.78	52,572,945.88	315,955.84	1,684,506.55			16,118,327.83				246,661,354.88
APRIL	165,900,911.82	50,819,974.66	241,084.71		20,067,449.07	3,648,627.10	4,774,390.58	23,241,839.30			268,694,277.24
MAY	190,787,784.16	52,575,111.47	293,400.90								243,656,296.53
JUNE	213,543,851.88	58,488,420.44	430,344.94								272,462,617.26
JULY	233,498,110.30	59,471,004.25	386,708.28								293,355,822.83
AUGUST	227,497,385.76	52,930,756.62	376,967.54								280,805,109.92
SEPTEMBER	229,047,290.33	47,856,839.80	383,744.74	735,980.21							278,023,855.08
OCTOBER	222,894,398.06	50,729,593.33	351,700.59				7,297,254.21				281,272,946.19
NOVEMBER	219,819,834.65	57,303,775.89	414,105.55								277,537,716.09
DECEMBER	183,295,150.69	50,873,691.80	291,280.26				19,337,723.65				253,797,846.40
TOTAL	2,450,737,178.97	648,480,450.59	4,095,692.92	5,827,056.79	20,067,449.07	3,648,627.10	47,527,696.27	23,241,839.30	15,312,855.38	0.00	3,218,938,846.39

From the table above, the sum of three billion, two hundred and eighteen million nine hundred and thirty-eight thousand, eight hundred and forty-six naira, thirty-nine kobo (N3,218,938,846.39) only was received from the Federation Account Allocation Committee (FAAC). This is made up of statutory allocation, value added tax (VAT), NNPC refunds exchange rate difference, share of forex equalisation, excess bank charges share of good value consideration, among others. It should be noted however, the 10% share of internally generated revenue from the State Government was not remitted to the Local Government's account.

From the above allocation the sum of two billion and thirty-one million, nine hundred and forty-five thousand, two one hundred and forty-nine naira, and three kobo (N2,031,945,249.03) only went to statutory deductions, three hundred and forty-seven million, seven hundred and ninety-six thousand, six hundred and ninety-two naira, ninety-two kobo (N347,796,692.92) only went to other deductions while the remaining balance of eight hundred and thirty-nine million, one hundred and ninety-six thousand, nine hundred and four naira forty-four kobo (N839,196,904.44) only was remitted to the Local Government.

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

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

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



ATIKU MUSA FCNA
AUDITOR-GENERAL