

# **KAGARKO LOCAL GOVERNMENT OF KADUNA STATE**



## **REPORT OF THE TREASURER WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018**

*Report of the Treasurer for the year ended 31<sup>st</sup> December 2018*

# TABLE OF CONTENTS

DETAIL	PAGE
Table of Contents .....	2
<b>PART I – REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS</b>	
Profile.....	4 - 5
Chairman’s Report.....	6
Report of the Treasurer.....	7 - 15
Statement of Accounting Policies.....	16
Responsibility for Financial Statement.....	17
Auditor 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 Consolidated Revenue Fund.....	30 - 32
Notes to Statement Capital Development Fund.....	33 - 34
Schedule of Detailed Recurrent Revenue.....	35 - 37
Schedule of Detailed Recurrent Expenditure.....	38 - 41
Schedule of Detailed Capital Receipts .....	42
Schedule of Capital Expenditure by programme.....	43 - 44
<b>PART 2 – REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT</b>	
Extract of Report of the Auditor General on the Financial Statements of Kagarko Local Government for the year ended 31 <sup>st</sup> December,2018...	45 - 53

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

## **PROFILE**

### **ELECTED OFFICIALS**

<b>HON. NASARA A. RABO</b>	<b>:</b>	<b>EXECUTIVE CHAIRMAN</b>
HON. HABILA ASADAM	:	ELECTED COUNCILOR - KUKUI WARD
HON. ABDULKADIR BAKO ADAMU	:	ELECTED COUNCILOR - JERE SOUTH
HON. MAKAMA HALILU	:	ELECTED COUNCILOR - KAGARKO NORTH
HON. AWAL MUSA	:	ELECTED COUNCILOR - JERE NORTH
HON. UMAR ILIYA	:	ELECTED COUNCILOR - KAGARKO SOUTH
HON. JAMES STEPHEN	:	ELECTED COUNCILOR - KURMIN JIBRIN WARD
HON. DANJUMA GAJERE PADALO	:	ELECTED COUNCILOR - IDDAH WARD
HON. ISAAC GAJERE A.	:	ELECTED COUNCILOR - KATUGAL WARD
HON. SIMON GOJE	:	ELECTED COUNCILOR - KUSHE WARD
HON. IRIMIYA O. HENRY	:	ELECTED COUNCILOR - ARIBI WARD
HON. MUSTAPHA GIDADO	:	COUNCIL SECRETARY

### **MANAGEMENT STAFF**

ALH. IBRAHIM AHMED	:	DIRECTOR ADMIN & FINANCE
ALH. MAGAJI ADAMU	:	LOCAL GOVERNMENT TREASURER
MR. MONDAY M. JATAU	:	DIRECTOR AGRIC & NATURAL RESOURCES
MRS. SARAH JAMES WAKSON	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
MR. ABBA KOBO	:	DIRECTOR WORKS AND HOUSING
MRS. ESTHER JUMMAI LAT	:	DIRECTOR PRIMARY HEALTH CARE

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

## **PROFILE**



**HON. NASARA A. RABO  
EXECUTIVE CHAIRMAN**



**HON. MUSTAPHA GIDADO  
COUNCIL SECRETARY**



**ALH. IBRAHIM AHMED  
DIR. ADMIN AND FINANCE**



**ALH. MAGAJI ADAMU  
LOCAL GOVERNMENT  
TREASURER**


## **1.0 CHAIRMAN'S REPORT**

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

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

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

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

..........  
**HON. NASARA A. RABO**  
**EXECUTIVE CHAIRMAN**

## **2.0 REPORT OF THE TREASURER**

### **2.1 INTRODUCTION**

The report of the Treasurer of Kagarko Local Government together with the Financial Statements for the year ended 31<sup>st</sup> December, 2018 provide the record of the financial activities of Kagarko 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 Kagarko Local Government are contained on pages 16 to 44 of this Report and consist of the following financial statements converted to International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 45 to 53.

### 2.3.1 **CONSOLIDATED REVENUE FUND**

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2.341 Billion. The total recurrent payment charged to the Fund in line with Kagarko Local Government Appropriation Act 2018 was ₦2.335 Billion. The operation of the Fund resulted into a net recurrent surplus of ₦5.955 Million. The closing balance of the fund as at 31<sup>st</sup> December, 2018 was ₦6.007 Million.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		52,201.28		16,489,033.73
Recurrent Receipts	2,341,718,556.78		1,804,334,261.52	
Recurrent Expenditure	2,335,763,300.65		1,820,771,093.97	
<b>Net Recurrent Surplus/(Deficit)</b>		<b>5,955,256.13</b>		<b>(16,436,832.45)</b>
<b>Closing Balance</b>		<b>6,007,457.41</b>		<b>52,201.28</b>



### 2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.727 Billion and total capital expenditure charged to the fund amounted to ₦0.727 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	727,109,846.06		400,817,450.71	
Capital Expenditure	727,109,846.06		400,817,450.71	
<b>Net Capital Surplus/(Deficit)</b>		-		-
<b>Closing Balance</b>		-		-

### 2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,335,763,300.65 and total payment was ₦2,341,718,556.78. An overall surplus cash flow of ₦5,955,256.13 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2018 was ₦6,007,454.41:

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		52,201.28		16,489,033.73
Total Receipts	2,341,718,556.78		1,804,334,261.52	
Total Payments	2,335,763,300.65		1,820,771,093.97	
<b>Net Cash Surplus/(Deficit)</b>		<b>5,955,256.13</b>		<b>(16,436,832.45)</b>
<b>Closing Cash/Bank Balance</b>		<b>6,007,457.41</b>		<b>52,201.28</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	6,007,457.41		52,201.28	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>6,007,457.41</b>		<b>52,201.28</b>

### 3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT

*Report of the Treasurer for the year ended 31<sup>st</sup> December 2018*

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 Kagarko Local Government at Mold Computers and Communication Ltd Kaduna.

3.2 **CONSOLIDATED FINANCIAL SUMMARY**

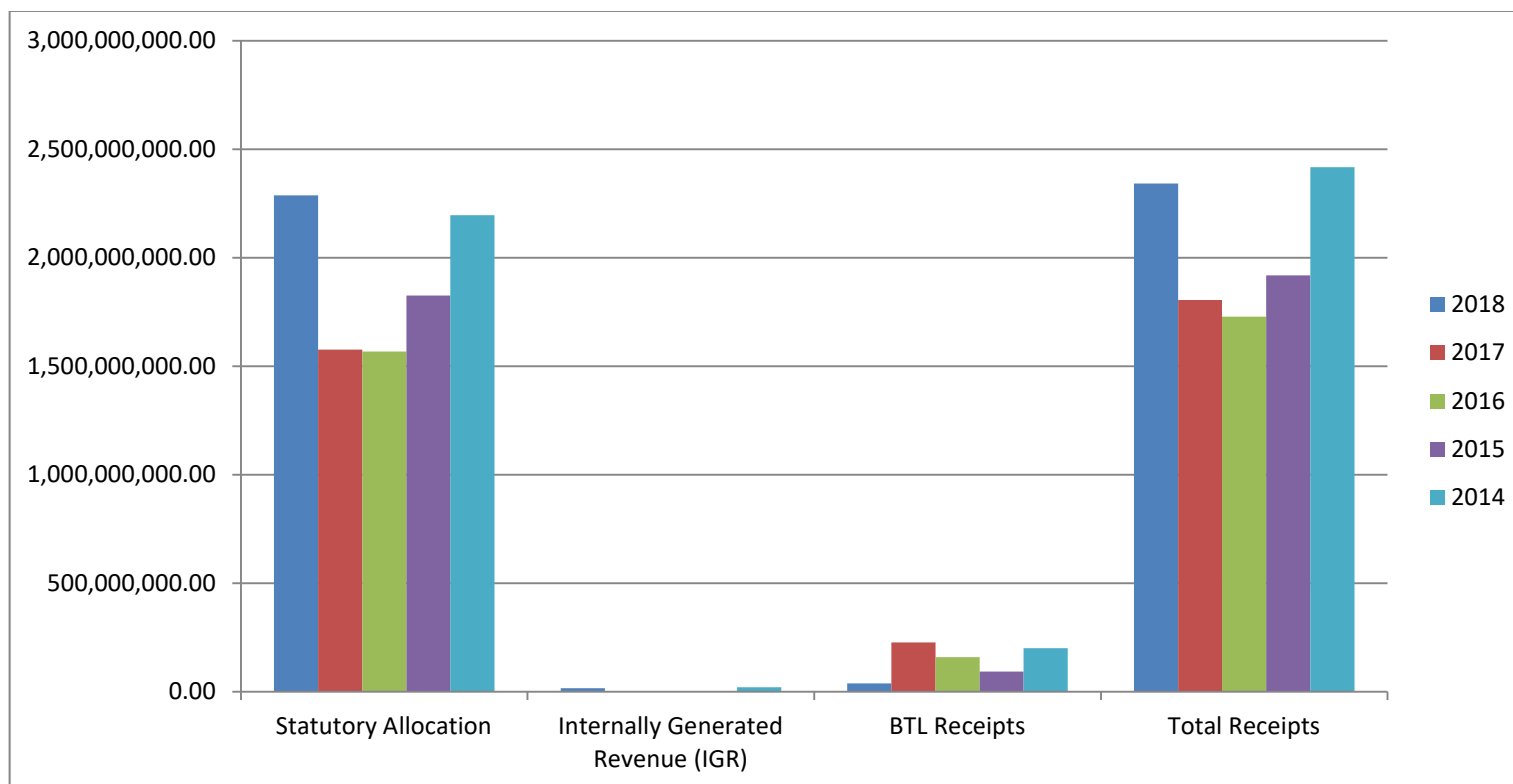
	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	N=	N=	N=	N=	N=	N=	N=
<b>Opening Balance</b>	<b>16,489,033.73</b>	<b>52,201.28</b>	<b>99,058,564.00</b>	<b>99,058,564.00</b>	<b>99,006,362.72-</b>		
<b>RECEIPTS:</b>							
Statutory Allocation	1,576,180,546.81	2,287,362,499.17	2,061,061,589.00	2,351,469,970.00	64,107,470.83-		
Internally Generated Revenue	1,271,841.13	16,171,861.04	10,940,413.00	10,940,413.00	5,231,448.04+		
Transfer from CRF	400,817,450.71	727,109,846.06	423,640,308.00	524,569,101.00	202,540,745.06+		
Miscellaneous Capital Receipts				135,000,000.00	135,000,000.00-		
BTL Receipts	226,881,873.58	38,184,196.57			38,184,196.57+		
<b>Total Current Year Receipts</b>	<b>2,205,151,712.23</b>	<b>3,068,828,402.84</b>	<b>2,495,642,310.00</b>	<b>3,021,979,484.00</b>	<b>46,848,918.84+</b>		
<b>Total Funds Available</b>	<b>2,221,640,745.96</b>	<b>3,068,880,604.12</b>	<b>2,594,700,874.00</b>	<b>3,121,038,048.00</b>	<b>52,157,443.88-</b>		
<b>Recurrent Expenditure: Economic Classification</b>							
Employees Compensation	960,556,398.46	779,546,007.28	958,530,669.00	997,958,594.00	218,412,586.72+	1,006,457,202.00	1,056,780,061.00
Social Benefits	56,990,431.67	241,000,000.00	266,146,643.00	264,392,628.00	23,392,628.00+	89,910,282.00	94,405,796.00
Overhead Costs	175,524,939.55	549,164,382.74	408,684,382.00	478,602,581.00	70,561,801.74-	471,492,644.00	478,316,716.00
Service Wide Vote			15,000,000.00	96,887,479.00	96,887,479.00+		
BTL Payments	226,881,873.58	38,943,064.57			38,943,064.57-		
Transfer to Capital Development Fund	400,817,450.71	727,109,846.06	423,640,308.00	524,569,101.00	202,540,745.06-		
<b>Total Recurrent Expenditure</b>	<b>1,820,771,093.97</b>	<b>2,335,763,300.65</b>	<b>2,072,002,002.00</b>	<b>2,362,410,383.00</b>	<b>26,647,082.35+</b>	<b>1,567,860,128.00</b>	<b>1,629,502,573.00</b>
<b>Capital Expenditure: Programme Classification</b>							
<b>01 Economic Empowerment Through Agriculture</b>			460,000.00				
04 Improvement to Human Health	87,585,509.50	44,710,383.90	45,209,000.00	56,974,489.00	12,264,105.10+	15,750,000.00	16,537,560.00
05 Enhancing Skills and Knowledge	93,548,127.05	39,422,888.12	80,595,000.00	46,395,000.00	6,972,111.88+	40,110,000.00	42,115,500.00
06 - Housing and Urban Development	91,698,083.75	32,206,790.56	55,000,000.00	32,852,624.00	645,833.44+	5,250,000.00	5,512,500.00
07 Gender	9,644,764.92						
09 Environmental Improvement	19,392,049.87	53,285,987.45	20,250,000.00	56,450,000.00	3,164,012.55+		
10 Water Resources and Rural Development	13,891,538.03	35,362,790.00	13,635,753.00	36,948,790.00	1,586,000.00+	5,250,000.00	5,512,500.00
11 Information Communication & Technology		2,192,000.00	20,192,000.00	2,192,000.00			
13 Reform of Government and Governance	9,713,114.85	121,078,596.12	105,619,785.00	124,392,066.00	3,313,469.88+	86,210,024.00	90,520,525.00
14 Power	74,897,040.72	148,542,962.91	140,388,337.00	149,027,334.00	484,371.09+	53,360,910.00	56,028,942.00
17 Road	447,222.02	250,307,447.00	41,348,997.00	253,395,362.00	3,087,915.00+	43,416,446.00	45,587,268.00
<b>Total Capital Expenditure by Program</b>	<b>400,817,450.71</b>	<b>727,109,846.06</b>	<b>522,698,872.00</b>	<b>758,627,665.00</b>	<b>31,517,818.94+</b>	<b>249,347,380.00</b>	<b>261,814,795.00</b>
<b>Total Expenditure (Budget Size)</b>	<b>2,221,588,544.68</b>	<b>3,062,873,146.71</b>	<b>2,594,700,874.00</b>	<b>3,121,038,048.00</b>	<b>58,164,901.29+</b>	<b>1,817,207,508.00</b>	<b>1,891,317,368.00</b>
Budget Surplus/(Deficit)	52,201.28	6,007,457.41			6,007,457.41+	1,817,207,508.00	1,891,317,368.00
Financing of Deficit by Borrowing							
<b>Closing Balance</b>	<b>52,201.28</b>	<b>6,007,457.41</b>			<b>6,007,457.41+</b>	<b>1,817,207,508.00</b>	<b>1,891,317,368.00</b>

Report of the Treasurer for the year ended 31<sup>st</sup> December 2018

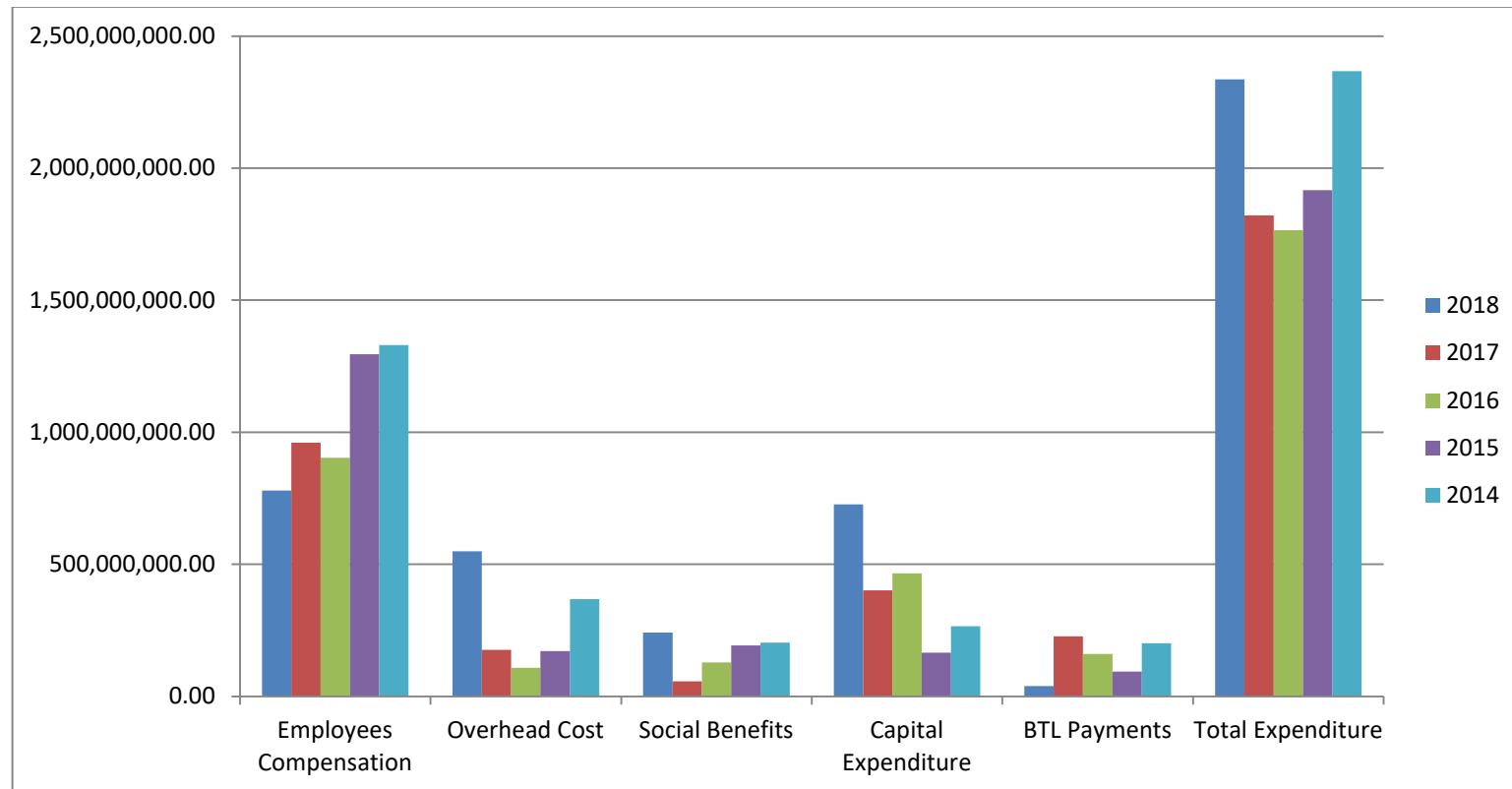
3.2 **5 YEARS FINANCIAL SUMMARY**

	2018	2017	2016	2015	2014
<b>RECEIPTS:</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Statutory Allocation	2,287,362,499.17	1,576,180,546.81	1,567,886,968.95	1,825,213,835.25	2,196,303,572.24
Internally Generated Revenue (IGR)	16,171,861.04	1,271,841.13	138,179.36		20,136,140.00
BTL Receipts	38,184,196.57	226,881,873.58	159,811,788.65	93,111,530.79	200,978,265.78
<b>Total Receipts</b>	<b>2,341,718,556.78</b>	<b>1,804,334,261.52</b>	<b>1,727,836,936.96</b>	<b>1,918,325,366.04</b>	<b>2,417,417,978.02</b>
<b>PAYMENTS:</b>					
Employees Compensation	779,546,007.28	960,556,398.46	903,607,120.61	1,294,969,383.29	1,329,700,462.87
Overhead Cost	549,164,382.74	175,524,393.55	107,403,399.38	170,742,013.86	367,688,768.90
Social Benefits	241,000,000.00	56,990,431.67	128,036,884.04	192,767,142.17	203,528,132.50
Capital Expenditure	727,109,846.06	400,817,450.71	465,918,013.61	164,836,504.12	265,155,032.69
BTL Payments	38,943,064.57	226,881,873.58	159,811,788.65	93,111,530.79	200,978,265.78
<b>Total Payments</b>	<b>2,335,763,300.65</b>	<b>1,820,770,547.97</b>	<b>1,764,777,206.29</b>	<b>1,916,426,574.23</b>	<b>2,367,050,662.74</b>
<b>CASH BALANCES</b>					
<b>Net Cash Surplus/(Deficit)</b>	<b>5,955,256.13</b>	<b>(16,436,286.45)</b>	<b>(36,940,269.33)</b>	<b>1,898,791.81</b>	<b>50,367,315.28</b>
Opening Cash Balance	52,201.28	16,489,033.73	53,429,303.06	51,530,511.25	1,163,195.97
<b>Closing Cash Balance</b>	<b>6,007,457.41</b>	<b>52,747.28</b>	<b>16,489,033.73</b>	<b>53,429,303.06</b>	<b>51,530,511.25</b>

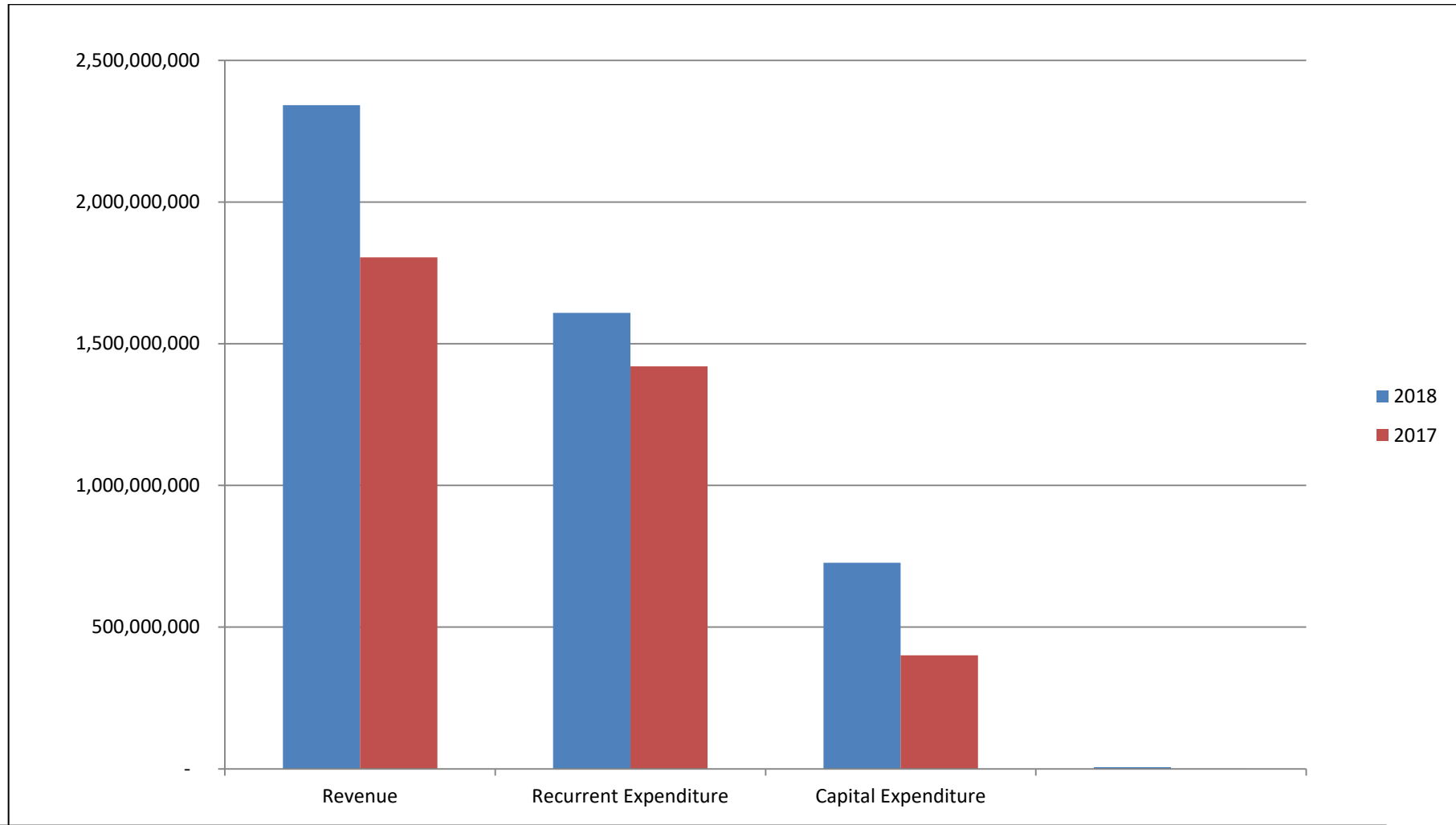
# ACTUAL RECEIPTS FOR 5 YEARS



# ACTUAL PAYMENTS FOR 5 YEARS



**ACTUAL RECEIPTS AND PAYMENTS 2018 AND 2017**



**4.0 STATEMENT OF ACCOUNTING POLICIES**

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

**4.1 BASIS OF PREPARATION**

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

**4.2 ASSETS AND LIABILITIES**

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

**4.3 CASH AND CASH EQUIVALENTS**

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

**4.4 INVESTMENTS**

Shares are stated at cost.

**4.3 CONSOLIDATED REVENUE FUND**

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

**4.6 CAPITAL DEVELOPMENT FUND**

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

**4.7 STATUTORY ALLOCATION**

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

**4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE**

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

**4.9 CAPITAL COSTS**

Capital costs are recognized in their year of occurrence only.

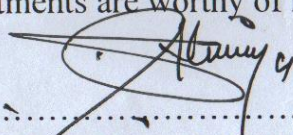


## 5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

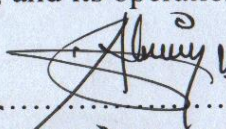
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.

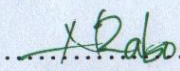
  
 .....  
**ALH. MAGAJI ADAMU**  
**TREASURER**

18/11/2019  
 .....  
**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 Kagarko Local Government as at 31<sup>st</sup> December, 2018, and its operation for the year ended on that date.

  
 .....  
**ALH. MAGAJI ADAMU**  
**TREASURER**  
 18/11/2019  
 .....  
**DATE**

  
 .....  
**HON. NASARA A. RABO**  
**EXECUTIVE CHAIRMAN**  
 18/11/2019  
 .....  
**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 Kagarko Local Government Council of Kaduna State for the year ended 31<sup>st</sup> December, 2018 subject to the presentation of outstanding payment vouchers to the tune of (N29,230,341.70) and the formalisation of payments that were not properly documented to the tune of seventy-eight million, two hundred and thirty-seven thousand, three hundred and ninety-four Naira, thirty eight kobo (N78,237,394.38) only.



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

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

	Note	Actual	Actual
		2018	2017
		₦	₦
<b>Cash Flow from Operating Activities:</b>			
Statutory Allocation	1	1,979,028,185.11	1,238,859,344.91
Share of Value Added Tax	2	308,334,314.06	337,321,201.90
Independent Revenue	3	16,171,861.04	1,271,841.13
<b>Total Receipts</b>		<b>2,303,534,360.21</b>	<b>1,577,452,387.94</b>
<b>Recurrent Payments:</b>			
Employees Compensation	4	779,546,007.28	960,556,398.46
Social Benefits	5	241,000,000.00	56,990,431.67
Overhead Cost	6	549,164,382.74	175,524,939.55
<b>Total Payments</b>		<b>1,569,710,390.02</b>	<b>1,193,071,769.68</b>
<b>Net Cash Flow from Operating Activities</b>		<b>733,823,970.19</b>	<b>384,380,618.26</b>
<b>Cash Flow from Investing Activities:</b>			
Improvement to Human Health	11	44,710,383.90	87,585,509.50
Enhancing Skills and Knowledge	12	39,422,888.12	93,548,127.05
Housing and Urban Development	13	32,206,790.56	91,698,083.75
Gender	14		9,644,764.92
Environmental Improvement	16	53,285,987.45	19,392,049.87
Water Resources and Rural Development	17	35,362,790.00	13,891,538.03
Information and Communication Technology	18	2,192,000.00	
Reform of Government and Governance	20	121,078,596.12	9,713,114.85
Power	21	148,542,962.91	74,897,040.72
Road	24	250,307,447.00	447,222.02
<b>Net Cash Flow from Investing Activities</b>	29	<b>727,109,846.06</b>	<b>400,817,450.71</b>
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	38,184,196.57	226,881,873.58
Below-The-Line Payments	37	38,943,064.57	226,881,873.58
<b>Net Movement</b>		<b>758,868.00</b>	
Net Surplus(Deficit) for the Year		5,955,256.13	(16,436,832.45)
Opening Balance		52,201.28	16,489,033.73
<b>Closing Balance</b>	38	<b>6,007,457.41</b>	<b>52,201.28</b>

*Report of the Treasurer for the year ended 31<sup>st</sup> December 2018*

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

	Note	Actual 2018	Actual 2017
		₦	₦
<b>ASSETS:</b>			
<b>Liquid Assets:</b>			
Treasuries and Banks	39	6,007,457.41	52,201.28
<b>Sub Total</b>		<b>6,007,457.41</b>	<b>52,201.28</b>
<b>Investments and Other Assets:</b>			
Investments	40	9,000,000.00	9,000,000.00
<b>Sub Total</b>		<b>9,000,000.00</b>	<b>9,000,000.00</b>
<b>Total Assets</b>		<b>15,007,457.41</b>	<b>9,052,201.28</b>
<b>Public Funds:</b>			
Consolidated Revenue Fund	42	6,007,457.41	52,201.28
Capital Development Fund	43		
Other Funds	44	9,000,000.00	9,000,000.00
<b>Sub - Total: Public Funds</b>		<b>15,007,457.41</b>	<b>9,052,201.28</b>
<b>LIABILITIES:</b>			
<b>Public Funds + Liabilities</b>		<b>15,007,457.41</b>	<b>9,052,201.28</b>

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

	Note	Actual 2017	Actual 2018	Budget 2018	Revised 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>		<b>16,489,033.73</b>	<b>52,201.28</b>			<b>52,201.28+</b>		
<b>Add: Recurrent Receipts:</b>								
Statutory Allocation		1,071,355,324.88	1,893,984,198.26	1,590,281,741.00	1,590,281,741.00	303,702,457.26+		
Share of VAT		337,321,201.90	308,334,314.06	453,795,296.00	453,795,296.00	145,460,981.94-		
Excess Crude			13,652,767.88			13,652,767.88+		
NNPC Refunds			3,276,664.29			3,276,664.29+		
Special Reversed		13,195,725.96						
Stabilization Fund Receipts		4,247,000.00						
Refund from Paris Club					290,408,381.00	290,408,381.00-		
SURE - P		78,466,811.14						
10% IGR From State Government		1,866,981.36		16,984,552.00	16,984,552.00	16,984,552.00-		
Exchange Rate Difference		68,375,733.75	20,423,682.48			20,423,682.48+		
Excess Share of PPT		1,351,767.82						
Share of Fore Equalization			43,066,187.42			43,066,187.42+		
Excess Bank Charges			4,624,684.78			4,624,684.78+		
<b>Sub Total: Statutory Allocation</b>		<b>1,576,180,546.81</b>	<b>2,287,362,499.17</b>	<b>2,061,061,589.00</b>	<b>2,351,469,970.00</b>	<b>64,107,470.83-</b>		
Licenses	50			265,000.00	265,000.00	265,000.00-		
Rates	51			3,756,443.00	3,756,443.00	3,756,443.00-		
Fees	52			6,193,508.00	6,193,508.00	6,193,508.00-		
Earnings	55			725,462.00	725,462.00	725,462.00-		
Miscellaneous	62	1,271,841.13	16,171,861.04			16,171,861.04+		
<b>Total: Independent Revenue</b>		<b>1,271,841.13</b>	<b>16,171,861.04</b>	<b>10,940,413.00</b>	<b>10,940,413.00</b>	<b>5,231,448.04+</b>		
<b>Total Recurrent Receipts</b>		<b>1,577,452,387.94</b>	<b>2,303,534,360.21</b>	<b>2,072,002,002.00</b>	<b>2,362,410,383.00</b>	<b>58,876,022.79-</b>		
<b>Total Funds Available</b>		<b>1,593,941,421.67</b>	<b>2,303,586,561.49</b>	<b>2,072,002,002.00</b>	<b>2,362,410,383.00</b>	<b>58,823,821.51-</b>		
<b>Less Recurrent Payments:</b>								
Employees Compensation	63	960,556,398.46	779,546,007.28	958,530,669.00	997,958,594.00	218,412,586.72+	1,006,457,202.00	1,056,780,061.00
Social Benefits	64	56,990,431.67	241,000,000.00	266,146,643.00	264,392,628.00	23,392,628.00+	89,910,282.00	94,405,796.00
Overhead Cost	65	175,524,939.55	549,164,382.74	408,684,382.00	478,602,581.00	70,561,801.74-	471,492,644.00	478,316,716.00
CRFC - (Excluding Social Benefits and Public Debts)	66			15,000,000.00	96,887,479.00	96,887,479.00+		
<b>Total Recurrent Payments</b>		<b>1,193,071,769.68</b>	<b>1,569,710,390.02</b>	<b>1,648,361,694.00</b>	<b>1,837,841,282.00</b>	<b>268,130,891.98+</b>	<b>1,567,860,128.00</b>	<b>1,629,502,573.00</b>
Other Cash Movement								
Below-The-Line Receipts	67	226,881,873.58	38,184,196.57			38,184,196.57+		
Below-The-Line Payments	68	226,881,873.58	38,943,064.57			38,943,064.57-		
<b>Total</b>			<b>758,868.00</b>			<b>758,868.00-</b>		
<b>Net Recurrent Funds before Transfers</b>		<b>400,869,651.99</b>	<b>733,117,303.47</b>	<b>423,640,308.00</b>	<b>524,569,101.00</b>	<b>208,548,202.47+</b>	<b>1,567,860,128.00</b>	<b>1,629,502,573.00</b>
<b>Appropriations/Transfers:</b>								
Transfer to Capital Dev Fund		400,817,450.71	727,109,846.06	423,640,308.00	524,569,101.00	202,540,745.06-		
<b>Total Appropriations/Transfers</b>		<b>400,817,450.71</b>	<b>727,109,846.06</b>	<b>423,640,308.00</b>	<b>524,569,101.00</b>	<b>202,540,745.06-</b>		
<b>Closing Balance</b>		<b>52,201.28</b>	<b>6,007,457.41</b>			<b>6,007,457.41+</b>	<b>1,567,860,128.00</b>	<b>1,629,502,573.00</b>

*Report of the Treasurer for the year ended 31<sup>st</sup> December 2018*

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

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2018	2019	2019	Budget 2019	2019	2020	2021
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>				<b>99,058,564.00</b>	<b>234,058,564.00</b>	<b>234,058,564.00-</b>		
Add: Capital Receipts								
Transfer from Consolidated Revenue		727,109,846.06	901,341,878.31	777,777,785.00	777,777,785.00	123,564,093.31+		
<b>Sub Total: Capital Receipts</b>		<b>727,109,846.06</b>	<b>901,341,878.31</b>	<b>777,777,785.00</b>	<b>777,777,785.00</b>	<b>123,564,093.31+</b>		
<b>Total Capital Fund Available</b>		<b>727,109,846.06</b>	<b>901,341,878.31</b>	<b>876,836,349.00</b>	<b>1,011,836,349.00</b>	<b>110,494,470.69-</b>		
<b>Less: Capital Expenditure</b>								
General Public Services	71	86,198,394.87	62,731,916.68	63,450,000.00	63,450,000.00	718,083.32+	13,450,000.00	13,450,000.00
Economic Affairs	74	499,505,162.41	589,622,503.43	575,331,086.00	695,331,086.00	105,708,582.57+	415,735,383.00	415,735,383.00
Housing and Community Development	76	24,354,166.56	29,710,216.00	30,000,000.00	30,000,000.00	289,784.00+	17,000,000.00	17,000,000.00
Health	77	34,947,936.85	63,519,983.95	64,523,568.00	64,523,568.00	1,003,584.05+	42,514,996.00	42,514,996.00
Education	79	82,104,185.37	155,757,258.25	143,531,695.00	158,531,695.00	2,774,436.75+	80,681,694.00	80,839,194.00
<b>Total Capital Expenditure</b>		<b>727,109,846.06</b>	<b>901,341,878.31</b>	<b>876,836,349.00</b>	<b>1,011,836,349.00</b>	<b>110,494,470.69+</b>	<b>569,382,073.00</b>	<b>569,539,573.00</b>
<b>Closing Balance</b>							<b>569,382,073.00</b>	<b>569,539,573.00</b>

**NOTES TO CASHFLOW STATEMENT**

	<b>Actual</b>	<b>Actual</b>
	<b>2018</b>	<b>2017</b>
	<b>₦</b>	<b>₦</b>
<b>Note 1 - Statutory Allocation</b>		
25001001/11010001 Statutory Allocation	1,893,984,198.26	1,071,355,324.88
25001001/11010003 Excess Crude	13,652,767.88	
25001001/11010006 NNPC Refunds	3,276,664.29	
25001001/11010007 Special Reversed		13,195,725.96
25001001/11010008 Stabilization Fund Receipts		4,247,000.00
25001001/11010010 SURE - P		78,466,811.14
25001001/11010011 10% IGR From State Government		1,866,981.36
25001001/11010013 Exchange Rate Difference	20,423,682.48	68,375,733.75
25001001/11000017 Excess Share of PPT		1,351,767.82
25001001/11010019 Share of Fore Equalization	43,066,187.42	
25001001/11010020 Excess Bank Charges	4,624,684.78	
<b>Total</b>	<b>1,979,028,185.11</b>	<b>1,238,859,344.91</b>
<b>Note 2 - Share of Value Added Tax</b>		
Share of Value Added Tax	308,334,314.06	337,321,201.90
This represent Share of VAT from FAAC		
<b>Note 3 - Independent Revenue</b>		
Miscellaneous Revenue	16,171,861.04	1,271,841.13
<b>Total</b>	<b>16,171,861.04</b>	<b>1,271,841.13</b>
<b>Note 4 - Employees Compensation</b>		
Contribution for Primary Teachers Salaries	426,563,855.19	660,553,086.06
Local Government Staff	352,982,152.09	300,003,312.40
<b>Total</b>	<b>779,546,007.28</b>	<b>960,556,398.46</b>
<b>Note 4A - Local Government Staff</b>		
Kagarko Local Government	352,982,152.09	300,003,312.40
<b>Total</b>	<b>352,982,152.09</b>	<b>300,003,312.40</b>
<b>Note 5 - Social Benefits</b>		
Pension	200,000,000.00	53,950,554.67
<b>Total</b>	<b>241,000,000.00</b>	<b>56,990,431.67</b>
<b>Note 6 - Overhead Costs</b>		
Transport and Travelling	96,015,612.31	27,337,613.50
Utilities	5,474,000.00	473,388.59
Material and Supplies	87,781,390.00	8,321,833.32
Maintenance Services	19,876,880.00	4,217,552.00



**NOTES TO CASHFLOW STATEMENT – Cont'd**

	Actual	Actual
	2018	2017
	₦	₦
Training	8,765,093.24	8,210,969.95
Other Services	152,231,338.37	53,282,157.00
Consulting & Professional Services	1,490,000.00	
Fuel and Lubricants	5,979,400.00	
Financial Charges	2,570,000.00	3,778,375.50
Miscellaneous Expenses	164,995,668.82	69,903,049.69
Subsidy to Government Companies	3,985,000.00	
<b>Total</b>	<b>549,164,382.74</b>	<b>175,524,939.55</b>
<b>Note 11 - Improvement to Human Health</b>		
34001001/23020118/04000001 Fencing of Grave yard Kagarko	9,762,447.05	
34001001/23020105/14000006 Rehab/Repairs of Health Clinic - Katugal		3,636,632.67
34001001/23020105/14000007 Rehab/Repairs of Health Clinic - PHC Kurmin Dangana		5,597,144.99
21001001/23020106/04000001 Fencing of Primary Health care Center Taffa	3,765,489.00	
21001001/23050101/04000002 Refuse Disposal Across the Local Government	4,095,380.00	
21001001/23030105/04000003 Renovation of Health Center Kagarko	17,477,690.73	
21001001/23020106/04000004 Contributions to PHC Services	9,609,377.12	
21001001/23020105/04000042 Constr/Provision - Hospital / Health Centres at Tafa		11,351,731.84
21001001/23050101/04000056 Contribution to Prim Health Care Agency- LG Secretariat		67,000,000.00
<b>Total</b>	<b>44,710,383.90</b>	<b>87,585,509.50</b>
<b>Note 12 - Enhancing Skills and Knowledge</b>		
17001001/23020107/05000002 Construction /Provision of SUBEB Office	8,202,888.12	
17001001/23020107/05000003 Construction of Public Schools across the Local Government	20,220,000.00	
17001001/23010124/05000004 Purchase of Teaching Aids	11,000,000.00	
17001001/23020107/05000035 Construction / Provision of Public Schools at Jere North		1,084,823.11
17001001/23010124/05000049 Purchase Of Classroom Furniture- Kag LGA		92,463,303.94
<b>Total</b>	<b>39,422,888.12</b>	<b>93,548,127.05</b>
<b>Note 13 - Housing and Urban Development</b>		
25001001/23030103/06000001 Renovation of Local Government Guest House	7,852,624.00	28,685,603.22
25001001/23030121/06000004 Rehabilitation/Repairs of Office Buildings		4,506,450.48
34001001/23010101/06000001 Acquisition of Land	24,354,166.56	
34001001/23030101/06000018 Rehabilitant/Repairs of Office Building-Painting of LG Sec.		2,835,000.00
34001001/23020101/06000019 Construct/Provision of Office Building-Renovation of SUBEB		16,381,378.65
34001001/23020101/06000020 Con/ Prov of Office Building -Kagarko Police Station		14,452,425.50
34001001/23030101/06000021 Rehab/Repairs of Residential Building- Local Govt. Sec.		14,574,450.28

Report of the Treasurer for the year ended 31<sup>st</sup> December 2018

**NOTES TO CASHFLOW STATEMENT – Cont'd**

	Actual	Actual
	2018	2017
	₦	₦
21001001/23020118/06000001 Constructing/Provision of Fencing -LG Secretariat		9,512,775.62
21001001/23020118/06000004 Constructing/Provision of Fencing -Tafa		750,000.00
<b>Total</b>	<b>32,206,790.56</b>	<b>91,698,083.75</b>
<b>Note14 - Gender</b>		
34001001/23030124/07000002 Rehabilitation / Repairs of Market - Kubacha		9,644,764.92
<b>Total</b>		<b>9,644,764.92</b>
<b>Note 16 - Environmental Improvement</b>	<b>53,285,987.45</b>	<b>19,392,049.87</b>
15001001/23040104/09000001 Refuse Collection & Disposal - Tafa		9,174,049.87
34001001/23020116/09000001 Construction of Drainages across the Local Government	53,285,987.45	10,218,000.00
<b>Total</b>	<b>53,285,987.45</b>	<b>19,392,049.87</b>
<b>Note 17 - Water Resources and Rural Development</b>	<b>35,362,790.00</b>	<b>13,891,538.03</b>
34001001/23020105/10000001 Construction of borehole Boreholes Taffa	28,414,000.00	
34001001/23030104/10000002 Provision of Semi-Urban Water Supply- Gwsba Solasonic	6,948,790.00	7,745,756.92
34001001/23020116/10000003 Construction of Provision of Boreholes - 3 Nos iddah		2,350,000.00
34001001/23020116/10000009 Construction of Provision of Boreholes - 3 Nos Aribi		1,115,781.11
34001001/23020105/10000030 Construction / Provision of Boreholes - 3 Nos Katugal		1,500,000.00
34001001/23020105/10000032 Construction / Provision of Boreholes - 2 Nos Kushe		70,000.00
34001001/23020105/10000033 Construction / Provision of Boreholes - 32 Nos Jere North		610,000.00
34001001/23020114/17000029 Construction of Culverts - Taffa		500,000.00
<b>Total</b>	<b>35,362,790.00</b>	<b>13,891,538.03</b>
<b>Note 18 - Information and Communication Technology</b>		
25001001/23010113/11000001 Purchase of Computers Local Government Secretariat	2,192,000.00	
<b>Total</b>	<b>2,192,000.00</b>	
<b>Note - 20 Reform of Government and Governance</b>		
25001001/23050101/13000001 Settlement of capital liabilities	61,176,917.87	
25001001/23030101/13000002 Renovation of Staff quarters Kagarko Local Government	4,976,853.00	5,836,975.00
25001001/23010112/13000003 Purchase of Office Furniture and Fittings	10,000,000.00	
25001001/23050101/13000008 Provision of Consultancy Services		50,000.00
25001001/23050103/13000004 Contribution/Assistance to Communities Dev. Project-Kag Secr		3,826,139.85
34001001/23010123/13000001 Purchase of Fire Fighting Equipment	2,243,528.00	
17001001/23050101/13000001 Support to Community Development	5,004,592.00	
17001001/23030121/13000002 Rehabilitation fo SUBEB Office at Local Government Secretariat	37,676,705.25	
<b>Total</b>	<b>121,078,596.12</b>	<b>9,713,114.85</b>

**NOTES TO CASHFLOW STATEMENT – Cont'd**

	Actual	Actual
	2018	2017
	₦	₦
<b>Note 21 - Power</b>		
25001001/23020103/14000001 Constr/Prov of Rural Electrification - Kagarko Police Station		4,188,144.99
25001001/23020103/14000002 Contr/Prov of Rural Electrification - H/C Tafa		6,776,150.00
25001001/23020103/14000003 Contr/Prov of Rural Electrification - Iddah		3,500,000.00
34001001/23020103/14000001 Provision of Soler Power Borehole across the Local Government	19,848,997.00	577,235.31
34001001/23020103/14000002 Construction /Provision of Rural Electricity Dogon Daji Koko	9,960,449.00	4,713,538.00
34001001/23020103/14000003 Construction /Provision of Rural Electricity Kuratam	19,170,155.86	
34001001/23010119/14000004 Purchase of Transformers	45,000,000.00	
34001001/23020103/14000005 Construction/Provision of Electricity Kasiri/G/Danbaba	54,563,361.05	
34001001/23020103/14000025 Constructing/Provision of Rural Electricity at Karatam		35,524,536.38
34001001/23020103/14000026 Constructing/Provision Of Rural Electricity - Apuluko		4,548,040.99
34001001/23020103/14000031 Construction/Provision of Rural Electricity at Dogon Daji		103,600.00
34001001/23020103/14000039 Constr/Prov of Solar Power Street Light - Katugal		6,237,560.00
34001001/23020123/14000040 Constr/Prov of Solar Power Street Light - Jere South		6,728,235.05
34001001/23020123/14000042 Constr/Prov of Solar Power Street Light -2 Nos Kagarko South		2,000,000.00
<b>Total</b>	<b>148,542,962.91</b>	<b>74,897,040.72</b>
<b>Note 24 - Road</b>		
34001001/23020114/17000001 Construction/Provision of surfacing Dogon Kurmi Road	233,107,503.00	
34001001/23030113/17000002 Rehabilitation / Repairs of Bridges Kushe Road	17,199,944.00	
34001001/23020114/17000025 Construction / Provision of Culverts at Katugal		139,392.96
34001001/23020114/17000027 Construction / Provision of Culverts at Janjala		186,993.06
34001001/23020114/17000034 Constr/Prov Drainage- Ung. Jaba/Ung. Waje Kagarko		120,836.00
<b>Total</b>	<b>250,307,447.00</b>	<b>447,222.02</b>
<b>Note 29 - Net Cash Flow from Investing Activities</b>		
Capital Expenditure by Administrative Sector	86,198,394.87	39,079,028.70
Capital Expenditure by Economic Sector	523,859,328.97	179,575,787.50
Capital Expenditure by Social Sector	117,052,122.22	182,162,634.51
<b>Total</b>	<b>727,109,846.06</b>	<b>400,817,450.71</b>
<b>Note 29A - Net Cash Flow From Investment Activities:</b>		
Purchase of Fixed Assets General	94,789,694.56	92,463,303.94
Construction and Provision of Fixed Assets General	476,859,444.65	152,986,935.49
Rehabilitation and Repairs of Fixed Assets General	85,183,816.98	75,317,021.56
Preservation of the Environment General		9,174,049.87
Acquisition of Non Tangible Assets	70,276,889.87	70,876,139.85
<b>Total - 29A</b>	<b>727,109,846.06</b>	<b>400,817,450.71</b>

**NOTES TO CASHFLOW STATEMENT – Cont'd**

	Actual	Actual
	2018	2017
	₦	₦
<b>Note 29B - Net Cash From Investing Activities by Location</b>		
Kargarko	524,847,351.97	220,063,789.28
Jere South Ward	13,765,489.00	6,728,235.05
Katugal Ward	17,477,690.73	11,513,585.63
Jere North Ward	8,202,888.12	1,694,823.11
Kagarko South Ward	118,931,220.12	136,377,332.64
Kushe Ward	9,960,449.00	4,783,538.00
Iddah Ward		2,350,000.00
Aribi Ward	4,095,380.00	5,663,822.10
Kukui Ward		11,642,324.90
Kurmin Jibrin Ward	29,829,377.12	
<b>Total</b>	<b>727,109,846.06</b>	<b>400,817,450.71</b>
<b>Note 36 - BTL Receipts</b>		
25001001/12150001 Withholding Taxes due to FIRS	4,021,217.05	570,011.68
25001001/12150002 VAT due to FIRS	14,719,966.27	5,506,519.65
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	5,190,524.15	22,537,179.90
25001001/12150004 Union Deductions	1,889,435.95	346,407.00
25001001/12150005 Deposits	69,965.21	676,901.48
25001001/12150006 Loans deduction for Salary Other Deduction for payroll	3,080,894.38	155,712.36
25001001/12150008 10% Contract Retention Charges	3,149,999.29	6,915,704.99
25001001/12150009 Sigma Pension Deduction		120,455,401.56
25001001/12150010 WHT due to BIR	4,214,287.16	
25001001/12150011 Commodity Loan Deduction		2,430,349.98
25001001/12150012 NULGE Deductions	1,747,907.11	46,397,396.91
25001001/12150013 MHWU Deductions		661,808.18
25001001/12150015 PDP Contribution		293,815.14
25001001/12150017 Tax Audit Liability Deduction		500,000.00
25001001/12150020 Sharp - Sharp Loans Deduction		5,570,360.92
001001/12150021 Personnel Advances Deduction		900,000.00
25001001/12150026 NULGE Loan Deduction		178,894.02
25001001/12150032 NUT Deductions		4,184,622.41
25001001/12150035 Credit Direct	100,000.00	8,002,624.48
25001001/12150036 National Housing Fund		598,162.92
<b>Total</b>	<b>38,184,196.57</b>	<b>226,881,873.58</b>

**NOTES TO CASHFLOW STATEMENT – Cont'd**

	<b>Actual</b>	<b>Actual</b>
	<b>2018</b>	<b>2017</b>
<b>Note 37 - Below the Line Payments</b>		
25001001/22080001 WHT due to FIRS	4,422,297.05	570,011.68
25001001/22080002 Vat due to FIRS	14,719,966.27	5,506,519.65
25001001/2080003 PAYE Deductions Remittances to BIR	5,190,524.15	22,537,179.90
25001001/22080004 Union Deductions	1,889,435.95	346,407.00
25001001/22080005 Deposit	69,965.21	676,901.48
25001001/22080006 Loans Deductions for Salary & Other Deduction for Payroll	3,080,894.38	155,712.36
25001001/22080008 10% Contract Retention Charges	3,149,999.29	6,915,704.99
25001001/22080009 Sigma Pension Deduction		120,455,401.56
25001001/22080010 WHT due to BIR	4,214,287.16	
25001001/22080011 Commodity Loan Deductions		2,430,349.98
25001001/22080012 NULGE Deductions	2,105,695.11	46,397,396.91
25001001/22080013 MHWU Deductions		661,808.18
25001001/22080015 PDP Contribution		293,815.14
25001001/22080017 Tax Audit Liability Deduction		500,000.00
25001001/22080020 Sharp - Sharp Loans Deduction		5,570,360.92
25001001/22080021 Personnel Advances Deduction		900,000.00
25001001/22080026 NULGE Loan Deduction		178,894.02
25001001/22080032 NUT Deductions		4,184,622.41
25001001/22080035 Credit Direct	100,000.00	8,002,624.48
25001001/22080036 National Housing Fund		598,162.92
<b>Total</b>	<b>38,943,064.57</b>	<b>226,881,873.58</b>
<b>Note 38 - Closing Balance</b>		
20001001/31010116 FIRST BANK - MAIN ACCOUNT	6,007,457.41	52,201.28
<b>Sub Total: Cash and Bank</b>	<b>6,007,457.41</b>	<b>52,201.28</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>	<b>6,007,457.41</b>	<b>52,201.28</b>

**NOTES TO STATEMENT OF ASSETS AND LIABILITIES**

	Actual	Actual
	2018	2017
	₦	₦
<b>Note 39 - Treasuries and Banks</b>		
FIRST BANK - MAIN ACCOUNT	6,007,457.41	52,201.28
<b>Total</b>	<b>6,007,457.41</b>	<b>52,201.28</b>
<b>Note 40 - Investments</b>		
Universal Bank	1,000,000.00	1,000,000.00
Intercity Bank Plc (Unity Bank Plc)	2,000,000.00	2,000,000.00
FIB Bank Plc (First Inland Bank)	5,500,000.00	5,500,000.00
Global Bank Plc	500,000.00	500,000.00
<b>Total</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>
<b>Note 41 - Advances</b>		
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	52,201.28	16,489,033.73
Add/(Less) Net Recurrent Surplus/(Deficit)	5,955,256.13	16,436,832.45
<b>Closing Balance</b>	<b>6,007,457.41</b>	<b>52,201.28</b>
<b>Note 43 - Capital Development Fund</b>		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 50 - Licenses</b>							
Bicycle/License			120,000.00	120,000.00	120,000.00-		
Sewing Institute License			145,000.00	145,000.00	145,000.00-		
<b>Total</b>			<b>265,000.00</b>	<b>265,000.00</b>	<b>265,000.00-</b>		
<b>Note 51 - Rates</b>							
Tenement Rate			1,800,000.00	1,800,000.00	1,800,000.00-		
State Grant in Lieu of Tenement Rate			1,956,443.00	1,956,443.00	1,956,443.00-		
<b>Total</b>			<b>3,756,443.00</b>	<b>3,756,443.00</b>	<b>3,756,443.00-</b>		
<b>Note 52 - Fees</b>							
Slaughter Fees			290,200.00	290,200.00	290,200.00-		
Naming Of Street Registration Fees			200,000.00	200,000.00	200,000.00-		
Contract Registration Fees			300,000.00	300,000.00	300,000.00-		
Advertising Fees			500,000.00	500,000.00	500,000.00-		
Customary Right of Occupancy Fees			200,000.00	200,000.00	200,000.00-		
Birth/Death Registration Fees			400,000.00	400,000.00	400,000.00-		
Parking Fees			140,000.00	140,000.00	140,000.00-		
Motor Cycle Fees			100,000.00	100,000.00	100,000.00-		
Native Liquor Fees			300,000.00	300,000.00	300,000.00-		
Domestic Animal Fee			740,308.00	740,308.00	740,308.00-		
Merriment & Road Closure Levi/Fees			333,000.00	333,000.00	333,000.00-		
Public Convenience Sewage & Refuse Disposal Fees			290,000.00	290,000.00	290,000.00-		
Fee Structure for Masts			2,300,000.00	2,300,000.00	2,300,000.00-		
Religious Places Establishment Fees			100,000.00	100,000.00	100,000.00-		
<b>Total</b>			<b>6,193,508.00</b>	<b>6,193,508.00</b>	<b>6,193,508.00-</b>		
<b>Note 55 - Earnings</b>							
Earning from Market			300,000.00	300,000.00	300,000.00-		
Earning from Motor Park			325,462.00	325,462.00	325,462.00-		
Cattle Market			100,000.00	100,000.00	100,000.00-		
<b>Total</b>			<b>725,462.00</b>	<b>725,462.00</b>	<b>725,462.00-</b>		
<b>Note 62 - Miscellaneous</b>							
Unclaimed Deposit		16,062.00			16,062.00+		
Mortuary Hears & Cemetery Earning	1,244,470.88						
Other Sources	27,370.25	16,155,799.04			16,155,799.04+		
<b>Total</b>	<b>1,271,841.13</b>	<b>16,171,861.04</b>			<b>16,171,861.04+</b>		

Report of the Treasurer for the year ended 31<sup>st</sup> December 2018

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 63 - Employee Compensation</b>							
Personnel Management	234,853,312.40	352,882,152.09	267,040,524.00	356,599,058.00	3,716,905.91+	280,392,550.00	294,412,177.00
Department of Admin & Finance	65,000,000.00						
Department of Primary Health Care	150,000.00	100,000.00	150,029,144.00	128,380,524.00	128,280,524.00+	157,530,601.00	165,407,131.00
Contribution to Primary Education	660,553,086.06	426,563,855.19	541,461,001.00	512,979,012.00	86,415,156.81+	568,534,051.00	596,960,753.00
<b>Total</b>	<b>960,556,398.46</b>	<b>779,546,007.28</b>	<b>958,530,669.00</b>	<b>997,958,594.00</b>	<b>218,412,586.72+</b>	<b>1,006,457,202.00</b>	<b>1,056,780,061.00</b>
<b>Note 64 - Social Benefits</b>							
Pension	53,950,554.67	200,000,000.00	266,146,643.00	221,948,889.00	21,948,889.00+	89,910,282.00	94,405,796.00
<b>Total</b>	<b>56,990,431.67</b>	<b>241,000,000.00</b>	<b>266,146,643.00</b>	<b>264,392,628.00</b>	<b>23,392,628.00+</b>	<b>89,910,282.00</b>	<b>94,405,796.00</b>
<b>Note 65 - Overhead Cost</b>							
Office of the Chairman	56,659,057.30						
Personnel Management	23,685,929.74	436,333,765.92	282,170,482.00	359,413,681.00	76,920,084.92-	333,116,244.00	338,253,441.00
Department of Agriculture & Forestry	6,268,864.01	17,416,339.82	18,292,500.00	18,292,500.00	876,160.18+	25,467,500.00	25,685,000.00
Department of Admin & Finance	28,544,041.50						
Department of Works and Infrastructure	19,680,940.59	31,194,390.00	20,081,400.00	31,756,400.00	562,010.00+	20,531,400.00	21,003,900.00
Department of Planning Research & Statistics	5,046,500.48						
Department of Education & Social Development	18,145,478.93	36,292,800.00	29,420,000.00	38,420,000.00	2,127,200.00+	31,920,000.00	32,130,000.00
Department of Primary Health Care	17,494,127.00	27,927,087.00	58,720,000.00	30,720,000.00	2,792,913.00+	60,457,500.00	61,244,375.00
<b>Total</b>	<b>175,524,939.55</b>	<b>549,164,382.74</b>	<b>408,684,382.00</b>	<b>478,602,581.00</b>	<b>70,561,801.74-</b>	<b>471,492,644.00</b>	<b>478,316,716.00</b>
<b>Note 66 - CRFC (Excluding Social Benefits and Public Debts)</b>							
Settlement of Liability			15,000,000.00	96,887,479.00	96,887,479.00+		
<b>Total</b>			<b>15,000,000.00</b>	<b>96,887,479.00</b>	<b>96,887,479.00+</b>		
<b>Note 67 - BTL Receipts</b>							
Withholding Taxes due to FIRS	570,011.68	4,021,217.05			4,021,217.05+		
VAT due to FIRS	5,506,519.65	14,719,966.27			14,719,966.27+		
PAYE Taxes due to State Board of Internal Revenue	22,537,179.90	5,190,524.15			5,190,524.15+		
Union Deductions	346,407.00	1,889,435.95			1,889,435.95+		
Deposits	676,901.48	69,965.21			69,965.21+		
Loans deduction for Salary Other Deduction for payroll	155,712.36	3,080,894.38			3,080,894.38+		
10% Contract Retention Charges	6,915,704.99	3,149,999.29			3,149,999.29+		
Sigma Pension Deduction	120,455,401.56						
WHT due to BIR		4,214,287.16			4,214,287.16+		
Commodity Loan Deduction	2,430,349.98						



**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
NULGE Deductions	46,397,396.91	1,747,907.11			1,747,907.11+		
MHWU Deductions	661,808.18						
PDP Contribution	293,815.14						
Tax Audit Liability Deduction	500,000.00						
Sharp - Sharp Loans Deduction	5,570,360.92						
Personnel Advances Deduction	900,000.00						
NULGE Loan Deduction	178,894.02						
NUT Deductions	4,184,622.41						
Credit Direct	8,002,624.48	100,000.00			100,000.00+		
National Housing Fund	598,162.92						
<b>Total</b>	<b>226,881,873.58</b>	<b>38,184,196.57</b>			<b>38,184,196.57+</b>		
<b>Note 68 - Below the Line Payments</b>							
WHT due to FIRS	570,011.68	4,422,297.05			4,422,297.05-		
Vat due to FIRS	5,506,519.65	14,719,966.27			14,719,966.27-		
PAYE Deductions Remittances to BIR	22,537,179.90	5,190,524.15			5,190,524.15-		
Union Deductions	346,407.00	1,889,435.95			1,889,435.95-		
Deposit	676,901.48	69,965.21			69,965.21-		
Loans Deductions for Salary & Other Deduction for Payroll	155,712.36	3,080,894.38			3,080,894.38-		
10% Contract Retention Charges	6,915,704.99	3,149,999.29			3,149,999.29-		
Sigma Pension Deduction	120,455,401.56						
WHT due to BIR		4,214,287.16			4,214,287.16-		
Commodity Loan Deductions	2,430,349.98						
NULGE Deductions	46,397,396.91	2,105,695.11			2,105,695.11-		
MHWU Deductions	661,808.18						
PDP Contribution	293,815.14						
Tax Audit Liability Deduction	500,000.00						
Sharp - Sharp Loans Deduction	5,570,360.92						
Personnel Advances Deduction	900,000.00						
NULGE Loan Deduction	178,894.02						
NUT Deductions	4,184,622.41						
Credit Direct	8,002,624.48	100,000.00			100,000.00-		
National Housing Fund	598,162.92						
<b>Total</b>	<b>226,881,873.58</b>	<b>38,943,064.57</b>			<b>38,943,064.57-</b>		

## NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 70 - Other Capital Receipts</b>							
20001001/14020203 Paris Club Debt Recovery				135,000,000.00	135,000,000.00-		
<b>Total</b>				<b>135,000,000.00</b>	<b>135,000,000.00-</b>		
<b>Note 71 - General Public Services</b>							
25001001/23030103/06000001 Renovation of Local Govt Guest House	28,685,603.22	7,852,624.00	10,000,000.00	7,852,624.00			
25001001/23020101/06000002 Construction of Public Building			40,000,000.00				
25001001/23030121/06000004 Rehabilitation/Repairs of Office Buildings	4,506,450.48						
25001001/23010113/11000001 Purchase of Computers Local Government Secretariat		2,192,000.00	20,192,000.00	2,192,000.00			
25001001/23050101/13000001 Settlement of capital liabilities		61,176,917.87	82,104,785.00	62,104,785.00	927,867.13+	86,210,024.00	90,520,525.00
25001001/23030101/13000002 Renovation of Staff quarters Kagarko Local Govt	5,836,975.00	4,976,853.00	7,000,000.00	4,976,853.00			
25001001/23010112/13000003 Purchase of Office Furniture and Fittings		10,000,000.00		11,087,300.00	1,087,300.00+		
25001001/23050101/13000008 Provision of Consultancy Services	50,000.00						
25001001/23050103/13000004 Contribution/Assistance to Communities Dev. Project-Kag Secr	3,826,139.85						
25001001/23020103/14000001 Constr/Prov of Rural Electrification - Kagarko Police Station	4,188,144.99						
25001001/23020103/14000002 Contr/Prov of Rural Electrification - H/C Tafa	6,776,150.00						
25001001/23020103/14000003 Contr/Prov of Rural Electrification - Iddah	3,500,000.00						
<b>Total</b>	<b>57,369,463.54</b>	<b>86,198,394.87</b>	<b>159,296,785.00</b>	<b>88,213,562.00</b>	<b>2,015,167.13+</b>	<b>86,210,024.00</b>	<b>90,520,525.00</b>
<b>Note 74 - Economic Affairs</b>							
15001001/23020113/01000001 Construction of Slaughter Slab Sabon Iche			460,000.00				
15001001/23040104/09000001 Refuse Collection & Disposal - Tafa	9,174,049.87						
34001001/23020118/04000001 Fencing of Grave yard Kagarko		9,762,447.05	10,000,000.00	21,000,000.00	11,237,552.95+	10,500,000.00	11,025,000.00
34001001/23020105/14000006 Rehab/Repairs of Health Clinic - Katugal	3,636,632.67						
34001001/23020105/14000007 Rehab/Repairs of Health Clinic - PHC Kurmin Dangana	5,597,144.99						
34001001/23020101/06000019 Construct/Provision of Office Building-Renovation of SUBEB	16,381,378.65						
34001001/23030124/07000002 Rehabilitation / Repairs of Market - Kubacha	9,644,764.92						
34001001/23020116/09000001 Construction of Drainages across the Local Government	10,218,000.00	53,285,987.45	20,250,000.00	56,450,000.00	3,164,012.55+		
34001001/23020105/10000001 Construction of borehole Borehole Taffa		28,414,000.00	5,000,000.00	30,000,000.00	1,586,000.00+	5,250,000.00	5,512,500.00
34001001/23030104/10000002 Provision of Semi-Urban Water Supply- Gwsba Solasonic	7,745,756.92	6,948,790.00	8,635,753.00	6,948,790.00			
34001001/23020116/10000003 Construction of Provision of Boreholes - 3 Nos iddah	2,350,000.00						
34001001/23020116/10000009 Construction of Provision of Boreholes - 3 Nos Aribi	1,115,781.11						
34001001/23020105/10000030 Construction / Provision of Boreholes - 3 Nos Katugal	1,500,000.00						
34001001/23020105/10000032 Construction / Provision of Boreholes - 2 Nos Kushe	70,000.00						
34001001/23020105/10000033 Construction / Provision of Boreholes - 32 Nos Jere North	610,000.00						
34001001/23010123/13000001 Purchase of Fire Fighting Equipment		2,243,528.00	10,000,000.00	2,243,528.00			
34001001/23020103/14000001 Provision of Soler Power Borehole across the Local Government	577,235.31	19,848,997.00	20,210,000.00	19,848,997.00		21,220,500.00	22,281,525.00
34001001/23020103/14000002 Construction /Provision of Rural Electricity Dogon Daji Koko	4,713,538.00	9,960,449.00	49,960,449.00	9,960,449.00			
34001001/23020103/14000003 Construction /Provision of Rural Electricity Kuratam		19,170,155.86	30,217,888.00	19,217,888.00	47,732.14+	32,140,410.00	33,747,417.00
34001001/23010119/14000004 Purchase of Transformers		45,000,000.00	30,000,000.00	45,000,000.00			
34001001/23020103/14000005 Construction/Provision of Electricity Kasiri/G/Danbaba		54,563,361.05	10,000,000.00	55,000,000.00	436,638.95+		
34001001/23020103/14000025 Constructs/Provision of Rural Electricity at Karatam	35,524,536.38						
34001001/23020103/14000026 Construction/Provision Of Rural Electricity - Apuluko	4,548,040.99						

Report of the Treasurer for the year ended 31<sup>st</sup> December 2018

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23020103/14000031 Construction/Provision of Rural Electricity at Dogon Daji	103,600.00						
34001001/23020103/14000039 Constr/Prov of Solar Power Street Light - Katugal	6,237,560.00						
34001001/23020123/14000040 Constr/Prov of Solar Power Street Light - Jere South	6,728,235.05						
34001001/23020123/14000042 Constr/Prov of Solar Power Street Light -2 Nos Kagarko South	2,000,000.00						
34001001/23020114/17000001 Construction/Provision of surfacing Dogon Kurmi Road		233,107,503.00	20,629,997.00	236,195,418.00	3,087,915.00+	21,661,496.00	22,744,571.00
34001001/23030113/17000002 Rehabilitation / Repairs of Bridges Kushe Road		17,199,944.00	20,719,000.00	17,199,944.00		21,754,950.00	22,842,697.00
34001001/23020114/17000025 Construction / Provision of Culverts at Katugal	139,392.96						
34001001/23020114/17000027 Construction / Provision of Culverts at Janjala	186,993.06						
34001001/23020114/17000029 Construction of Culverts - Taffa	500,000.00						
34001001/23020114/17000034 Constr/Prov Drainage- Ung. Jaba/Ung. Waje Kagarko	120,836.00						
<b>Total</b>	<b>129,423,476.88</b>	<b>499,505,162.41</b>	<b>236,083,087.00</b>	<b>519,065,014.00</b>	<b>19,559,851.59+</b>	<b>112,527,356.00</b>	<b>118,153,710.00</b>
<b>Note 76 - Housing and Community Development</b>							
34001001/23010101/06000001 Acquisition of Land		24,354,166.56	5,000,000.00	25,000,000.00	645,833.44+	5,250,000.00	5,512,500.00
34001001/23030101/06000018 Rehabilitant/Repairs of Office Building-Painting of LG Sec.	2,835,000.00						
34001001/23020101/06000020 Con/ Prov of Office Building -Kagarko Police Station	14,452,425.50						
34001001/23030101/06000021 Rehab/Repairs of Residential Building- Local Govt. Sec.	14,574,450.28						
<b>Total</b>	<b>31,861,875.78</b>	<b>24,354,166.56</b>	<b>5,000,000.00</b>	<b>25,000,000.00</b>	<b>645,833.44+</b>	<b>5,250,000.00</b>	<b>5,512,500.00</b>
<b>Note 77 - Health</b>							
21001001/23020106/04000001 Fencing of Primary Health care Center Taffa		3,765,489.00	5,000,000.00	3,765,489.00		5,250,000.00	5,512,560.00
21001001/23050101/04000002 Refuse Desposal Across the Local Government		4,095,380.00	10,209,000.00	4,209,000.00	113,620.00+		
21001001/23030105/04000003 Renovation of Health Center Kagarko		17,477,690.73	10,000,000.00	18,000,000.00	522,309.27+		
21001001/23020106/04000004 Contribution to PHC Services		9,609,377.12	10,000,000.00	10,000,000.00	390,622.88+		
21001001/23020105/04000042 Constr/Provision - Hospital / Health Centres at Tafa	11,351,731.84						
21001001/23050101/04000056 Contribution to Pri Health Care Agency- LG Secretariat	67,000,000.00						
21001001/23020118/06000001 Construct/Provisn of Fencing -LG Secretariat	9,512,775.62						
21001001/23020118/06000004 Constructn/Provision of Fencing -Tafa	750,000.00						
<b>Total</b>	<b>88,614,507.46</b>	<b>34,947,936.85</b>	<b>35,209,000.00</b>	<b>35,974,489.00</b>	<b>1,026,552.15+</b>	<b>5,250,000.00</b>	<b>5,512,560.00</b>
<b>Note 79 - Education</b>							
17001001/23010112/05000001 Purchase of Classrooms Furniture across the Local Government			20,200,000.00			40,110,000.00	42,115,500.00
17001001/23020107/05000002 Construction /Provision of SUBEB Office		8,202,888.12	20,000,000.00	15,000,000.00	6,797,111.88+		
17001001/23020107/05000003 Construction of Public Schools across the Local Govt		20,220,000.00	20,220,000.00	20,220,000.00			
17001001/23010124/05000004 Purchase of Teaching Aids		11,000,000.00	20,175,000.00	11,175,000.00	175,000.00+		
17001001/23020107/05000035 Construction / Provision of Public Schools at Jere North	1,084,823.11						
17001001/23010124/05000049 Purchase Of Classroom Furniture- Kag LGA	92,463,303.94						
17001001/23050101/13000001 Support to Community Development		5,004,592.00	6,515,000.00	5,979,600.00	975,008.00+		
17001001/23030121/13000002 Rehabilitation of SUBEB Office at Local Government Secretariat		37,676,705.25		38,000,000.00	323,294.75+		
<b>Total</b>	<b>93,548,127.05</b>	<b>82,104,185.37</b>	<b>87,110,000.00</b>	<b>90,374,600.00</b>	<b>8,270,414.63+</b>	<b>40,110,000.00</b>	<b>42,115,500.00</b>

Report of the Treasurer for the year ended 31<sup>st</sup> December 2018

**SCHEDULE OF RECURRENT REVENUE**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
<b>STATUTORY ALLOCATION</b>							
<b>25001001 - Department of Admin. Finance</b>							
25001001/11010001 Statutory Allocation	1,071,355,324.88	1,893,984,198.26	1,590,281,741.00	1,590,281,741.00	303,702,457.26+		
25001001/11010002 Share of VAT	337,321,201.90	308,334,314.06	453,795,296.00	453,795,296.00	145,460,981.94-		
25001001/11010003 Excess Crude		13,652,767.88			13,652,767.88+		
25001001/11010006 NNPC Refunds		3,276,664.29			3,276,664.29+		
25001001/11010007 Special Reversed	13,195,725.96						
25001001/11010008 Stabilization Fund Receipts	4,247,000.00						
25001001/11010009 Refund from Paris Club				290,408,381.00	290,408,381.00-		
25001001/11010010 SURE - P	78,466,811.14						
25001001/11010011 10% IGR From State Government	1,866,981.36		16,984,552.00	16,984,552.00	16,984,552.00-		
25001001/11010013 Exchange Rate Difference	68,375,733.75	20,423,682.48			20,423,682.48+		
25001001/11000017 Excess Share of PPT	1,351,767.82						
25001001/11010019 Share of Fore Equalization		43,066,187.42			43,066,187.42+		
25001001/11010020 Excess Bank Charges		4,624,684.78			4,624,684.78+		
<b>Total</b>	<b>1,576,180,546.81</b>	<b>2,287,362,499.17</b>	<b>2,061,061,589.00</b>	<b>2,351,469,970.00</b>	<b>64,107,470.83-</b>		
<b>TAXES</b>							
<b>25001001 - Department of Admin. Finance</b>							
<b>LICENSES</b>							
<b>25001001 - Department of Admin. Finance</b>							
25001001/12020012 Bicycle/License			120,000.00	120,000.00	120,000.00-		
25001001/12020068 Sewing Institute License			145,000.00	145,000.00	145,000.00-		
<b>Total</b>			<b>265,000.00</b>	<b>265,000.00</b>	<b>265,000.00-</b>		
<b>RATES</b>							
<b>25001001 - Department of Admin. Finance</b>							
25001001/11030001 Tenements Rate			1,800,000.00	1,800,000.00	1,800,000.00-		
25001001/11030005 State Grant in Lieu of Tenement Rate			1,956,443.00	1,956,443.00	1,956,443.00-		
<b>Total</b>			<b>3,756,443.00</b>	<b>3,756,443.00</b>	<b>3,756,443.00-</b>		
<b>FEES</b>							
<b>25001001 - Department of Admin. Finance</b>							
25001001/12040003 Slaughter Fees			290,200.00	290,200.00	290,200.00-		
25001001/12040006 Naming Of Street Registration Fees			200,000.00	200,000.00	200,000.00-		
25001001/12040017 Contract Registration Fees			300,000.00	300,000.00	300,000.00-		
25001001/12040022 Advertising Fees			500,000.00	500,000.00	500,000.00-		

Report of the Treasurer for the year ended 31<sup>st</sup> December 2018

**SCHEDULE OF RECURRENT REVENUE – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
25001001/12040031 Customary Right of Occupancy Fees			200,000.00	200,000.00	200,000.00-		
25001001/12040043 Birth/Death Registration Fees			400,000.00	400,000.00	400,000.00-		
25001001/12040054 Parking Fees			140,000.00	140,000.00	140,000.00-		
25001001/12040072 Motor Cycle Fees			100,000.00	100,000.00	100,000.00-		
25001001/12040074 Native Liquor Fees			300,000.00	300,000.00	300,000.00-		
25001001/12040098 Domestic Animal Fee			740,308.00	740,308.00	740,308.00-		
25001001/12040100 Merriment & Road Closure Levi/Fees			333,000.00	333,000.00	333,000.00-		
25001001/12040101 Public Convenience Sewage & Refuse Disposal Fees			290,000.00	290,000.00	290,000.00-		
25001001/12040102 Fee Structure for Masts			2,300,000.00	2,300,000.00	2,300,000.00-		
25001001/12040103 Religious Places Establishment Fees			100,000.00	100,000.00	100,000.00-		
<b>Total</b>			<b>6,193,508.00</b>	<b>6,193,508.00</b>	<b>6,193,508.00-</b>		
<b>FINES</b>							
25001001 - Department of Admin. Finance							
<b>SALES</b>							
<b>25001001 - Department of Admin. Finance</b>							
<b>EARNINGS0</b>							
25001001 - Department of Admin. Finance							
25001001/12070012 Earning from Market			300,000.00	300,000.00	300,000.00-		
25001001/12070013 Earning from Motor Park			325,462.00	325,462.00	325,462.00-		
25001001/12070015 Cattle Market			100,000.00	100,000.00	100,000.00-		
<b>Total</b>			<b>725,462.00</b>	<b>725,462.00</b>	<b>725,462.00-</b>		
<b>RENT ON GOVERNMENT PROPERTIES</b>							
<b>25001001 - Department of Admin. Finance</b>							
<b>RENT ON LAND AND OTHER PROPERTIES</b>							
25001001 - Department of Admin. Finance							
<b>REPAYMENTS</b>							
25001001 - Department of Admin. Finance							
<b>INVESTMENT INCOMES</b>							
25001001 - Department of Admin. Finance							

Report of the Treasurer for the year ended 31<sup>st</sup> December 2018

**SCHEDULE OF RECURRENT REVENUE – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
<b>INTEREST EARNED</b>							
<b>25001001 - Department of Admin. Finance</b>							
<b>MISCELLANEOUS</b>							
<b>25001001 - Department of Admin. Finance</b>							
25001001/12140003 Unclaimed Deposit		16,062.00			16,062.00+		
25001001/12140004 Mortuary Hears & Cemetery Earning	1,244,470.88						
25001001/12140005 Other Sources	27,370.25	16,155,799.04			16,155,799.04+		
<b>Total</b>	<b>1,271,841.13</b>	<b>16,171,861.04</b>			<b>16,171,861.04+</b>		
<b>BELOW THE LINE RECEIPTS</b>							
<b>25001001 - Department of Admin. Finance</b>							
20001001/12150001 Withholding Taxes due to FIRS	570,011.68	4,021,217.05			4,021,217.05+		
20001001/12150002 VAT due to FIRS	5,506,519.65	14,719,966.27			14,719,966.27+		
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	22,537,179.90	5,190,524.15			5,190,524.15+		
20001001/12150004 Union Deductions	346,407.00	1,889,435.95			1,889,435.95+		
20001001/12150005 Deposits	676,901.48	69,965.21			69,965.21+		
20001001/12150006 Loans deduction for Salary Other Deduction for payroll	155,712.36	3,080,894.38			3,080,894.38+		
20001001/12150008 10% Contract Retentions Charges	6,915,704.99	3,149,999.29			3,149,999.29+		
20001001/12150009 Sigma Pension Deduction	120,455,401.56						
20001001/12150010 WHT due to BIR		4,214,287.16			4,214,287.16+		
20001001/12150011 Commodity Loan Deduction	2,430,349.98						
20001001/12150012 NULGE Deductions	46,397,396.91	1,747,907.11			1,747,907.11+		
20001001/12150013 MHWU Deductions	661,808.18						
20001001/12150015 PDP Contribution	293,815.14						
20001001/12150017 Tax Audit Liability Deduction	500,000.00						
20001001/12150020 Sharp - Sharp Loans Deduction	5,570,360.92						
20001001/12150021 Personnel Advances Deduction	900,000.00						
20001001/12150026 NULGE Loan Deduction	178,894.02						
20001001/12150032 NUT Deductions	4,184,622.41						
20001001/12150035 Credit Direct	8,002,624.48	100,000.00			100,000.00+		
20001001/12150036 National Housing Fund	598,162.92						
<b>Total</b>	<b>226,881,873.58</b>	<b>38,184,196.57</b>			<b>38,184,196.57+</b>		

**SCHEDULE OF PERSONNEL AND OVERHEAD COST**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
11001001/22020604 Security Vote (Including Operations)	5,590,000.00						
11001001/22020606 Physical Security	35,522,157.00						
11001001/22021001 Refreshment & Meals	8,057,900.30						
11001001/22021034 Benefit to Elected/Appointed Officials	2,989,000.00						
11001001/22021035 Local Government Election	4,500,000.00						
<b>25001001 - DEPARTMENT OF ADMOIN.&amp; FINANCE</b>							
25001001/21010101 Basic Salary	234,853,312.40	352,882,152.09	267,040,524.00	356,599,058.00	3,716,905.91+	280,392,550.00	294,412,177.00
25001001/22020101 Local Travel and Transport - Training	4,341,480.42	57,693,612.31	3,045,000.00	57,693,620.00	7.69+	3,045,000.00	3,045,000.00
25001001/22020102 Local Travel and Transport - Others	1,500,000.00	3,517,000.00	3,517,000.00	3,517,000.00		3,517,000.00	3,517,000.00
25001001/22020103 International Transport and Travels - Training		1,990,000.00	2,000,000.00	2,000,000.00	10,000.00+	2,000,000.00	2,000,000.00
25001001/22020104 International Transport and Travels - Others	1,901,800.40	1,320,000.00	1,320,000.00	1,320,000.00		1,320,000.00	1,320,000.00
25001001/22020106 Duty tour Allowance-Civil Servant		31,495,000.00	41,545,000.00	31,545,000.00	50,000.00+	48,999,500.00	51,449,475.00
25001001/22020203 Internet Access Charges		1,199,000.00	1,200,000.00	1,200,000.00	1,000.00+	1,200,000.00	1,200,000.00
25001001/22020205 Water Rates						15,000,000.00	15,000,000.00
25001001/22020210 Upkeep Of Traditional Rulers		2,475,000.00	2,475,000.00	2,475,000.00		4,447,500.00	4,447,500.00
25001001/22020301 Office Stationeries/Computer Consumables		5,500,000.00	5,500,000.00	5,500,000.00		5,775,000.00	6,063,750.00
25001001/22020303 Newspapers		175,000.00	180,000.00	180,000.00	5,000.00+	180,000.00	180,000.00
25001001/22020304 Magazines & Periodicals		480,000.00	480,000.00	480,000.00		480,000.00	480,000.00
25001001/22020305 Printing of Non Security Documents		3,320,000.00	3,320,000.00	3,320,000.00		3,320,000.00	3,320,000.00
25001001/22020306 Printing of Security Documents		10,049,000.00	20,050,000.00	10,050,000.00	1,000.00+	24,050,000.00	24,050,000.00
25001001/22020314 Provision of Service Materials		55,359,990.00	12,000,000.00	55,360,000.00	10.00+	12,600,000.00	13,230,000.00
25001001/22020402 Maintenance of Office Furniture		400,000.00	400,000.00	400,000.00		400,000.00	400,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs		300,000.00	300,000.00	300,000.00		300,000.00	300,000.00
25001001/22020404 Maintenance of Office / IT Equipments		3,199,990.00	3,200,000.00	3,200,000.00	10.00+	7,200,000.00	7,200,000.00
25001001/22020503 Contribution to Training Fund	6,019,116.95	5,806,093.24	15,902,817.00	5,902,817.00	96,723.76+	15,902,820.00	15,902,820.00
25001001/22020505 Workshops & Seminars		2,959,000.00	3,028,000.00	3,028,000.00	69,000.00+	17,176,000.00	17,176,000.00
25001001/22020507 Training of Sea Feaers	1,894,353.00						
25001001/22020603 Residential Rent		1,949,640.52		2,000,000.00	50,359.48+		
25001001/22020604 Security Vote (Including Operations)		15,800,000.00	25,800,000.00	15,800,000.00		25,800,000.00	25,800,000.00
25001001/22020606 Physical Security		45,840,000.00	45,840,000.00	45,840,000.00		45,840,000.00	45,840,000.00
25001001/22020609 Bush Clearing Along Highway		77,243,197.85		77,243,199.00	1.15+		
25001001/22020611 Settlement of Liabilities		150,000.00	150,000.00	150,000.00		150,000.00	150,000.00
25001001/22020701 Financial Consulting		1,490,000.00	1,500,000.00	1,500,000.00	10,000.00+	1,500,000.00	1,500,000.00
25001001/22020901 Bank Charges (Other Than interest)		1,080,000.00	1,080,000.00	1,080,000.00		1,080,000.00	1,080,000.00
25001001/22020902 Insurance Premium		1,490,000.00	1,500,000.00	1,500,000.00	10,000.00+	1,500,000.00	1,500,000.00
25001001/22021001 Refreshment & Meals	951,696.40	14,734,000.00	2,734,000.00	14,734,000.00		3,134,000.00	3,134,000.00

**SCHEDULE OF PERSONNEL AND OVERHEAD COST – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021002 Honorarium & Sitting Allowance		23,094,579.00	4,660,000.00	23,094,579.00		8,660,000.00	8,660,000.00
25001001/22021007 Staff Welfare Scheme	1,849,013.00	6,130,500.00	4,130,500.00	6,130,500.00		18,970,000.00	18,970,000.00
25001001/22021008 Subscription To Professional Bodies		500,000.00	2,000,000.00	500,000.00		5,000,000.00	5,000,000.00
25001001/22021014 Annual Budget Expenses and Administration		16,900,000.00	16,900,000.00	16,900,000.00		14,800,000.00	15,220,000.00
25001001/22000034 Benefit of Elected/Appointed Officials		4,000,000.00	15,000,000.00	4,000,000.00		15,750,000.00	16,537,500.00
25001001/22021035 Local Government Election		14,690,999.00	17,391,000.00	14,691,000.00	1.00+	3,000,000.00	3,000,000.00
25001001/22021042 Promotion Examination by LGSB	990,469.57						
25001001/22021068 Project Monitoring and Evaluation		2,937,000.00	2,937,000.00	2,937,000.00		2,400,000.00	2,400,000.00
25001001/22021071 Remuneration of Traditional and Title Holders	788,000.00	5,390,000.00	5,400,000.00	5,400,000.00	10,000.00+	5,400,000.00	5,400,000.00
25001001/22021076 Retirement Bond Redemption Fund		10,685,164.00	10,685,165.00	10,685,165.00	1.00+	11,219,424.00	11,780,396.00
25001001/22021077 Local Government Reforms	3,450,000.00	4,990,000.00	5,000,000.00	5,000,000.00	10,000.00+	2,000,000.00	2,000,000.00
15001001 - DEPARTMENT OF AGRICULTURE & FORESTRY							
15001001/22020307 Drugs & Medical Supplies	570,000.00	5,300,000.00	6,092,500.00	6,092,500.00	792,500.00+	14,092,500.00	14,092,500.00
15001001/22020316 Vet Drugs		2,374,000.00	2,375,000.00	2,375,000.00	1,000.00+	1,200,000.00	1,200,000.00
15001001/22020605 Cleaning & Fumigation Services	3,480,000.00	2,824,000.00	2,825,000.00	2,825,000.00	1,000.00+	2,825,000.00	2,825,000.00
15001001/22020609 Bush Clearing Along Highway		2,986,000.00	3,000,000.00	3,000,000.00	14,000.00+	3,150,000.00	3,157,500.00
15001001/22021055 Tree Planting Campaign	990,000.00						
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows		3,932,339.82	4,000,000.00	4,000,000.00	67,660.18+	4,200,000.00	4,410,000.00
15001001/22021057 Animal Disease Control	650,000.00						
15001001/22021063 Promotion of Cow Milk Packaging	578,864.01						
<b>25001001 - DEPARTMENT OF ADM0IN.&amp; FINANCE</b>							
25001001/21010104 Salary Arrears	65,000,000.00						
25001001/22020102 Local Travel and Transport - Others	8,797,000.48						
25001001/22020301 Office Stationeries/Computer Consumables	3,989,833.32						
25001001/22020611 Settlement of Liabilities	10,797,332.20						
25001001/22020901 Bank Charges (Other Than interest)	396,750.50						
25001001/22020902 Insurance Premium	2,902,625.00						
25001001/22020904 Other CRF Bank Charges	479,000.00						
25001001/22021052 Systems & Services PHC	1,181,500.00						
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/22020201 Electricity Charges	473,388.59	1,800,000.00	1,800,000.00	1,800,000.00		1,800,000.00	1,800,000.00
34001001/22020314 Provision of Service Materials	10,995,000.00						
34001001/22020326 Resettlement Tools		1,999,600.00	2,000,000.00	2,000,000.00	400.00+	2,000,000.00	2,000,000.00
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	771,052.00	9,176,900.00	1,502,000.00	9,177,000.00	100.00+	1,502,000.00	1,502,000.00
34001001/22020404 Maintenance of Office Furniture	465,000.00						



**SCHEDULE OF PERSONNEL AND OVERHEAD COST – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
34001001/22020405 Maintenance of Plants & Generators		1,799,990.00	1,800,000.00	1,800,000.00	10.00+	1,800,000.00	1,800,000.00
34001001/22020406 Other maintenance Services	999,000.00						
34001001/22020415 Maintenance of Boreholes	984,000.00	5,000,000.00	9,000,000.00	5,000,000.00		9,450,000.00	9,922,500.00
34001001/22020416 Maintenance of Drainage & Culverts	998,500.00						
34001001/22020602 Office Rent	3,995,000.00						
34001001/22020608 Sanitation Exercise Casual Workers		5,438,500.00		6,000,000.00	561,500.00+		
34001001/22020801 Motor Vehicle Fuel Cost		3,079,400.00	3,079,400.00	3,079,400.00		3,079,400.00	3,079,400.00
34001001/22020803 Plant /Generator Fuel Cost		2,900,000.00	900,000.00	2,900,000.00		900,000.00	900,000.00
<b>38001001 - DEPARTMENT OF PLANNING &amp; STATISTICS</b>							
38001001/22020301 Office Stationeries/Computer Consumables	3,262,000.00						
38001001/22021008 Subscription To Professional Bodies	792,000.00						
38001001/22021040 Monitoring of Budget	992,500.48						
<b>17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT</b>							
17001001/22020309 Uniforms & Other Clothing		100,000.00	100,000.00	100,000.00		100,000.00	100,000.00
17001001/22020310 Teaching aids/ Instruction Materials		3,123,800.00	3,600,000.00	3,600,000.00	476,200.00+	3,600,000.00	3,600,000.00
17001001/22020504 Mass Literacy/Formal Adult Education		3,985,000.00		4,000,000.00	15,000.00+		
17001001/22020505 Workshop on NDLEA	297,500.00						
17001001/22021003 Publicity & Advertisements	999,000.00	5,000,000.00	4,000,000.00	5,000,000.00		8,000,000.00	8,000,000.00
17001001/22021009 Sporting Activities	1,400,000.00	6,254,000.00	7,000,000.00	7,000,000.00	746,000.00+	1,600,000.00	1,600,000.00
17001001/22021013 Promotion		975,000.00	1,000,000.00	1,000,000.00	25,000.00+	1,000,000.00	1,000,000.00
17001001/22021018 Gender/Women Empowerment		2,000,000.00	2,000,000.00	2,000,000.00		8,500,000.00	8,500,000.00
17001001/22021021 Local Cultural Festival		11,776,000.00	8,200,000.00	12,200,000.00	424,000.00+	8,400,000.00	8,610,000.00
17001001/22021022 Festival of Arts and Cultural	572,000.00						
17001001/22021025 NYSC/IT Student/Adult Education Institution	1,997,000.00	3,079,000.00	3,520,000.00	3,520,000.00	441,000.00+	720,000.00	720,000.00
17001001/22021041 Emergency Relief Materials	990,000.00						
17001001/22021042 Bursary Award & Education Dev.	496,026.00						
17001001/22021043 Allowances to Religious Teachers	490,000.00						
17001001/22021047 Overhead to Primary School	5,942,952.93						
17001001/22021050 Summit for People with Disabilities	491,000.00						
17001001/22021052 System & Services of PHC	1,190,000.00						
17001001/22021067 Poverty Alleviation	2,900,000.00						
17001001/22021069 Allowance to BATC Student	380,000.00						
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH CARE</b>							
21001001/21010101 Basic Salary	150,000.00	100,000.00	150,029,144.00	128,380,524.00	128,280,524.00+	157,530,601.00	165,407,131.00

**SCHEDULE OF PERSONNEL AND OVERHEAD COST – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
21001001/22020307 Drugs & Medical Supplies	500,000.00						
21001001/22020605 Cleaning &Fumigation Services	4,695,000.00						
21001001/22021004 Medical Expenses	495,000.00		720,000.00	720,000.00	720,000.00+	720,000.00	720,000.00
21001001/22021022 Integ. Maternal Neonatal & Child Health/Free MCH Services		2,630,000.00	3,000,000.00	3,000,000.00	370,000.00+	3,750,000.00	3,937,500.00
21001001/22021027 EPI/MCCI/NPI/Other Programme	9,999,127.00	17,687,087.00	42,000,000.00	18,000,000.00	312,913.00+	42,000,000.00	42,000,000.00
21001001/22021030 Miscellaneous Expenses		1,990,000.00	5,000,000.00	2,000,000.00	10,000.00+	5,587,500.00	5,866,875.00
21001001/22021051 (CEEDS) Community Economic Empowerment Dev. Strat.		2,120,000.00	6,000,000.00	3,000,000.00	880,000.00+	6,300,000.00	6,615,000.00
21001001/22021052 Operation/Maint/System & Services of PHC	1,195,000.00						
21001001/22021057 Onchocercias Control		3,500,000.00	2,000,000.00	4,000,000.00	500,000.00+	2,100,000.00	2,105,000.00
21001001/22021073 Eye Care Programme	610,000.00						
<b>MANDATORY DEDUCTIONS</b>							
17001001/21010101 Contribution for Primary Education Fund	660,553,086.06	426,563,855.19	541,461,001.00	512,979,012.00	86,415,156.81+	568,534,051.00	596,960,753.00
<b>SOCIAL BENEFITS</b>							
<b>DEPARTMENT OF ADMIN. &amp; GENERAL SERVICES</b>							
25001001/22010102 Pension	53,950,554.67	200,000,000.00	266,146,643.00	221,948,889.00	21,948,889.00+	89,910,282.00	94,405,796.00
25001001/22010104 Severance Gratuity	3,039,877.00						
25001001/22010105 Other Pension Requirement		41,000,000.00		42,443,739.00	1,443,739.00+		
<b>Grand Total</b>	<b>1,193,071,769.68</b>	<b>1,569,710,390.02</b>	<b>1,648,361,694.00</b>	<b>1,837,841,282.00</b>	<b>268,130,891.98+</b>	<b>1,567,860,128.00</b>	<b>1,629,502,573.00</b>

**SCHEDULE OF CAPITAL RECEIPTS**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
<b>DOMESTIC GRANTS</b>							
<b>FOREIGN GRANTS</b>							
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>							
20001001/14010000 Transfer from CRF to CDF	400,817,450.71	727,109,846.06	423,640,308.00	524,569,101.00	202,540,745.06-		
<b>Total</b>	<b>400,817,450.71</b>	<b>727,109,846.06</b>	<b>423,640,308.00</b>	<b>524,569,101.00</b>	<b>202,540,745.06-</b>		
<b>OTHER CAPITAL RECEIPTS</b>							
<b>MISCELLANEOUS</b>							
20001001/14020203 Paris Club Debt Recovery				135,000,000.00	135,000,000.00-		
<b>Total</b>				<b>135,000,000.00</b>	<b>135,000,000.00-</b>		
<b>INTERNAL LOANS AND CREDIT</b>							
<b>EXTERNAL LOANS AND CREDIT</b>							
<b>DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS</b>							
<b>Grand Total</b>	<b>400,817,450.71</b>	<b>727,109,846.06</b>	<b>423,640,308.00</b>	<b>659,569,101.00</b>	<b>67,540,745.06-</b>		

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
<b>25001001 - DEPARTMENT OF ADMIN &amp; FINANCE</b>							
25001001/23030103/06000001 Renovation of Local Government Guest House	28,685,603.22	7,852,624.00	10,000,000.00	7,852,624.00			
25001001/23020101/06000002 Construction of Public Building			40,000,000.00				
25001001/23030121/06000004 Rehabilitation/Repairs of Office Buildings	4,506,450.48						
25001001/23010113/11000001 Purchase of Computers Local Government Secretariat		2,192,000.00	20,192,000.00	2,192,000.00			
25001001/23050101/13000001 Settlement of capital liabilities		61,176,917.87	82,104,785.00	62,104,785.00	927,867.13+	86,210,024.00	90,520,525.00
25001001/23030101/13000002 Renovation of Staff quarters Kagarko Local Government	5,836,975.00	4,976,853.00	7,000,000.00	4,976,853.00			
25001001/23010112/13000003 Purchase of Office Furniture and Fittings		10,000,000.00		11,087,300.00	1,087,300.00+		
25001001/23050101/13000008 Provision of Consultancy Services	50,000.00						
<b>Total</b>	<b>39,079,028.70</b>	<b>86,198,394.87</b>	<b>159,296,785.00</b>	<b>88,213,562.00</b>	<b>2,015,167.13+</b>	<b>86,210,024.00</b>	<b>90,520,525.00</b>
<b>15001001 - DEPARTMENT OF AGRICULTURE &amp; FORESTRY</b>							
15001001/23020113/01000001 Construction of Slaughter Slab Sabon Iche			460,000.00				
15001001/23040104/09000001 Refuse Collection & Disposal - Tafa	9,174,049.87						
<b>Total</b>	<b>9,174,049.87</b>		<b>460,000.00</b>				
<b>25001001 - DEPARTMENT OF ADMIN &amp; FINANCE</b>							
25001001/23050103/13000004 Contribution/Assistance to Communities Dev. Project-Kag Secr	3,826,139.85						
25001001/23020103/14000001 Construction /Prov of Rural Electrification - Kagarko Police Station	4,188,144.99						
25001001/23020103/14000002 Construction /Prov of Rural Electrification - H/C Tafa	6,776,150.00						
25001001/23020103/14000003 Construction /Prov of Rural Electrification - Iddah	3,500,000.00						
<b>Total</b>	<b>18,290,434.84</b>						
<b>34001001 - DEPARTMENT OF WORK &amp; INFRASTRUCTURE</b>							
34001001/23020118/14000001 Fencing of Grave yard Kagarko		9,762,447.05	10,000,000.00	21,000,000.00	11,237,552.95+	10,500,000.00	11,025,000.00
34001001/23020105/14000006 Rehab/Repairs of Helath Clinic - Katugal	3,636,632.67						
34001001/23020105/14000007 Rehab/Repairs of Helath Clinic - PHC Kurmin Dangana	5,597,144.99						
34001001/23010101/06000001 Acquisition of Land		24,354,166.56	5,000,000.00	25,000,000.00	645,833.44+	5,250,000.00	5,512,500.00
34001001/23030101/06000018 Rehabilitant/Repairs of Office Building-Painting of LG Sec.	2,835,000.00						
34001001/23020101/06000019 Construct/Provision of Office Building-Renovation of SUBEB	16,381,378.65						
34001001/23020101/06000020 Con/ Prov of Office Building -Kagarko Police Station	14,452,425.50						
34001001/23030101/06000021 Rehab/Repairs of Residential Building- Local Govt. Sec.	14,574,450.28						
34001001/23030124/07000002 Rehabilitation / Repairs of Market - Kubacha	9,644,764.92						
34001001/23020116/09000001 Construction of Drainages across the Local Government	10,218,000.00	53,285,987.45	20,250,000.00	56,450,000.00	3,164,012.55+		
34001001/23020105/10000001 Construction of borehole Borehole Taffa		28,414,000.00	5,000,000.00	30,000,000.00	1,586,000.00+	5,250,000.00	5,512,500.00
34001001/23030104/10000002 Provision of Semi-Urban Water Supply- Gwsba Solasonic	7,745,756.92	6,948,790.00	8,635,753.00	6,948,790.00			
34001001/23020116/10000003 Construction of Provision of Boreholes - 3 Nos iddah	2,350,000.00						
34001001/23020116/10000009 Construction of Provision of Boreholes - 3 Nos Aribi	1,115,781.11						
34001001/23020105/10000030 Construction / Provision of Boreholes - 3 Nos Katugal	1,500,000.00						
34001001/23020105/10000032 Construction / Provision of Boreholes - 2 Nos Kushe	70,000.00						
34001001/23020105/10000033 Construction / Provision of Boreholes - 32 Nos Jere North	610,000.00						

Report of the Treasurer for the year ended 31<sup>st</sup> December 2018

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
34001001/23010123/13000001 Purchase of Fire Fighting Equipment		2,243,528.00	10,000,000.00	2,243,528.00			
34001001/23020103/14000001 Provision of Solar Power Borehole across the Local Government	577,235.31	19,848,997.00	20,210,000.00	19,848,997.00		21,220,500.00	22,281,525.00
34001001/23020103/14000002 Construction/Provision of Rural Electricity Dogon Daji Koko	4,713,538.00	9,960,449.00	49,960,449.00	9,960,449.00			
34001001/23020103/14000003 Construction/Provision of Rural Electricity Kuratam		19,170,155.86	30,217,888.00	19,217,888.00	47,732.14+	32,140,410.00	33,747,417.00
34001001/23010119/14000004 Purchase of Transformers		45,000,000.00	30,000,000.00	45,000,000.00			
34001001/23020103/14000005 Construction/Provision of Electricity Kasiri G Danbaba		54,563,361.05	10,000,000.00	55,000,000.00	436,638.95+		
34001001/23020103/14000025 Constructing/Provision of Rural Electricity at Karatam	35,524,536.38						
34001001/23020103/14000026 Constructing/Provision of Rural Electricity - Apuluko	4,548,040.99						
34001001/23020103/14000031 Constructing/Provision of Rural Electricity at Dogon Daji	103,600.00						
34001001/23020103/14000039 Constr/Prov of Solar Power Street Light - Katugal	6,237,560.00						
34001001/23020123/14000040 Constr/Prov of Solar Power Street Light - Jere South	6,728,235.05						
34001001/23020123/14000042 Constr/Prov of Solar Power Street Light - 2 Nos Kagarko South	2,000,000.00						
34001001/23020114/17000001 Construction/Provision of surfacing Dogon Kumi Road		233,107,503.00	20,629,997.00	236,195,418.00	3,087,915.00+	21,661,496.00	22,744,571.00
34001001/23030113/17000002 Rehabilitation/Repairs of Bridges Kushe Road		17,199,944.00	20,719,000.00	17,199,944.00		21,754,950.00	22,842,697.00
34001001/23020114/17000025 Construction/Provision of Culverts at Katugal	139,392.96						
34001001/23020114/17000027 Construction/Provision of Culverts at Janjala	186,993.06						
34001001/23020114/17000029 Construction of Culverts - Taffa	500,000.00						
34001001/23020114/17000034 Constr/Prov Drainage - Ung Jaba Ung Waje Kagarko	120,836.00						
<b>Total</b>	<b>152,111,302.79</b>	<b>523,859,328.97</b>	<b>240,623,087.00</b>	<b>544,065,014.00</b>	<b>20,205,685.03+</b>	<b>117,777,356.00</b>	<b>123,666,210.00</b>
<b>17001001 - DEPARTMENT OF SOCIAL DEVELOPMENT</b>							
17001001/23010112/05000001 Purchase of Classrooms Furniture across the Local Government			20,200,000.00			40,110,000.00	42,115,500.00
17001001/23020107/05000002 Construction/Provision of SUBEB Office		8,202,888.12	20,000,000.00	15,000,000.00	6,797,111.88+		
17001001/23020107/05000003 Construction of Public Schools across the Local Government		20,220,000.00	20,220,000.00	20,220,000.00			
17001001/23010124/05000004 Purchase of Teaching Aids		11,000,000.00	20,175,000.00	11,175,000.00	175,000.00+		
17001001/23020107/05000035 Construction/Provision of Public Schools at Jere North	1,084,823.11						
17001001/23010124/05000049 Purchase of Classroom Furniture - Kag LGA	92,463,303.94						
17001001/23050101/13000001 Support to Community Development		5,004,592.00	6,515,000.00	5,979,600.00	975,008.00+		
17001001/23030121/13000002 Rehabilitation of SUBEB Office at Local Government Secretariat		37,676,705.25		38,000,000.00	323,294.75+		
<b>Total</b>	<b>93,548,127.05</b>	<b>82,104,185.37</b>	<b>87,110,000.00</b>	<b>90,374,600.00</b>	<b>8,270,414.63+</b>	<b>40,110,000.00</b>	<b>42,115,500.00</b>
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH CARE</b>							
21001001/23020106/04000001 Fencing of Primary Health care Center Taffa		3,765,489.00	5,000,000.00	3,765,489.00		5,250,000.00	5,512,560.00
21001001/23050101/04000002 Refuse Disposal Across the Local Government		4,095,380.00	10,209,000.00	4,209,000.00	113,620.00+		
21001001/23030105/04000003 Renovation of Health Center Kagarko		17,477,690.73	10,000,000.00	18,000,000.00	522,309.27+		
21001001/23020106/04000004 Contribution to PHC Services		9,609,377.12	10,000,000.00	10,000,000.00	390,622.88+		
21001001/23020105/04000042 Constr/Provision - Hospital/Health Centres at Taffa	11,351,731.84						
21001001/23050101/04000056 Contribution to PHC Health Care Agency - LG Secretariat	67,000,000.00						
21001001/23020118/06000001 Construct/Provision of Fencing - LG Secretariat	9,512,775.62						
21001001/23020118/06000004 Constructing/Provision of Fencing - Taffa	750,000.00						
<b>Total</b>	<b>88,614,507.46</b>	<b>34,947,936.85</b>	<b>35,209,000.00</b>	<b>35,974,489.00</b>	<b>1,026,552.15+</b>	<b>5,250,000.00</b>	<b>5,512,560.00</b>

Report of the Treasurer for the year ended 31<sup>st</sup> December 2018

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

**ANNUAL ACCOUNTS 2018**  
**KAGARKO LOCAL GOVERNMENT**  
**PROFILE**

<b>HON. NASARA A. RABO</b>	<b>:</b>	<b>EXECUTIVE CHAIRMAN</b>
HON. HABILA ASADAM	:	ELECTED COUNCILOR - KUKUI WARD
HON. ABDULKADIR BAKO ADAMU	:	ELECTED COUNCILOR - JERE SOUTH
HON. MAKAMA HALILU	:	ELECTED COUNCILOR - KAGARKO NORTH
HON. AWAL MUSA	:	ELECTED COUNCILOR - JERE NORTH
HON. UMAR ILIYA	:	ELECTED COUNCILOR - KAGARKO SOUTH
HON. JAMES STEPHEN	:	ELECTED COUNCILOR - KURMIN JIBRIN WARD
HON. DANJUMA GAJERE PADALO	:	ELECTED COUNCILOR - IDDAH WARD
HON. ISAAC GAJERE A.	:	ELECTED COUNCILOR - KATUGAL WARD
HON. SIMON GOJE	:	ELECTED COUNCILOR - KUSHE WARD
HON. IRIMIYA O. HENRY	:	ELECTED COUNCILOR - ARIBI WARD
HON. MUSTAPHA GIDADO	:	COUNCIL SECRETARY

**MANAGEMENT STAFF**

ALH. IBRAHIM AHMED	:	DIRECTOR ADMIN & FINANCE
ALH. MAGAJI ADAMU	:	LOCAL GOVERNMENT TREASURER
MR. MONDAY M. JATAU	:	DIRECTOR AGRIC & NATURAL RESOURCES
MRS. SARAH JAMES WAKSON	:	DIRECTOR EDUCATION & SOCIAL DEVELOPMENT
MR. ABBA KOBO	:	DIRECTOR WORKS AND HOUSING
MRS. ESTHER JUMMAI LAT	:	DIRECTOR PRIMARY HEALTH CARE

## RECORD KEEPING

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

- i. Bank reconciliation statements are not prepared as and when due;
- ii. On a number of occasions payments were made without undergoing mandatory prepayments checks and/or documentation;
- iii. Some payment vouchers were not presented for audit inspection.

## CASH FLOW STATEMENT

### RECEIPTS

Total receipts during the year amounted to two billion, three hundred and forty-one million, seven hundred and eighteen thousand, five hundred and fifty-six naira, seventy-eight kobo (N2,341,718,556.78) only. This is made up as follows:

Statutory allocation	-	N1,979,028,185.11	84.51%
Value added tax	-	308,334,314.00	13.17%
Independent revenue	-	16,171,861.04	0.69%
Below the line receipts	-	38,184,196.78	1.63%
		<b>N2,341,718,556.78</b>	<b>100%</b>

From the above analysis, statutory allocation and value added tax both from the federation account constitute 97.68% of the total receipts. Independent revenue on the other hand constitutes only 0.69% of the total receipts. This is an indication that the Local Government relies solely on the federation account for survival. However, the internal revenue budget for the Local Government was only N10,940,413.00. This means the Local Government under-estimated its revenue potentials. The Local Government should therefore make concrete assessment of the revenue sources and put in place a machinery that will ensure optimal generation.

### PAYMENTS

Total payments during the year amounted to two billion, three hundred and thirty-five million, seven hundred and sixty-three thousand, three hundred naira, sixty-five kobo (N2,335,763,300.65) only. This is broken down as follows:

Recurrent expenditure	-	N1,608,653,454.59	68.87%
Capital expenditure	-	727,109,846.06	31.13%
	=	<b>N2,335,763,300.65</b>	<b>100%</b>

From the above analysis, recurrent expenditure constitutes 68.37%, while capital expenditure took the remaining 31.13% of the expenditure. The capital content of the expenditure has increased from 22.01% last year to 31.13% this year. This is a positive development and the management should maintain the tempo and even improve on it.



**MISSING PAYMENT VOUCHERS N28,230,341.70**

Forty-six (46) payment vouchers to the tune of twenty-eight million, two hundred and thirty thousand, three hundred and forty-one naira, seventy kobo (N27,230,341.70) only were not presented for audit inspection. The use of public funds without supporting documents is not acceptable, therefore the Deputy Director, Finance and Supply should make these vouchers available for inspection, otherwise, the signatories to the accounts including the Chairman should be surcharged the whole amount. See details below:

MISSING PAYMENT VOUCHERS N28,230,341.70							
S/N	DATE	NAME	PARTICULARS	CHQ.NO	PV. NO	AMOUNT N	REMARKS
1	17/8/18	STEPHEN MUSA	CONVEYANCE OF ITEMS/DTA	00247054	79	70,000.00	
2	17/8/18	GARBA LAWAL AND OTHERS	DTA TO KADUNA	00247054	81	30,000.00	
3	17/8/18	ADAMU SHARIASON AND OTHERS	DTA TO ZARIA	002470504	84	100,000.00	
4	17/8/18	BENJIMIN BITRUS	PURCHASES OF TIRE FOR 508-01KK	00247054	85	325,000.00	
5	17/8/18	LASAFI LTD	LEAVE ALLOWANCE FOR 2018	00247055	88	814,087.24	
6	17/8/18	LASAFI LTD	FOIXING OF CEMENTARY	00247056	89	5,812,449.05	
7	17/8/18	LASAFI LTD	BALANCE PAYMENT OF ELECTRIFICATION	00247059	92	3,819,569.36	
8	20/8/18	LASAFI LTD	BILL BOARD	00247063	130	1,000,000.00	
9	20/8/18	LASAFI LTD	PORTRAIT	00247063	131	500,000.00	
10	20/8/18	LASAFI LTD	MAINTENANCE OF ---	00247063	139	30,000.00	
11	24/8/18	BENJIMIN BITRUS	MAINTENANCE OF DFS CAR	00247064	140	50,000.00	
12	24/8/18	BENJIMIN BITRUS	MAINTENANCE OF DMC VAN	00247064	141	150,000.00	
13	24/8/18	BENJIMIN BITRUS	PURCHASE OF A/C	00247064	155	975,000.00	
14	30/8/18	BENJIMIN BITRUS	HOUSE RENT/FURNITURES	00247067	179	800,000.00	
15	30/8/18	BENJIMIN BITRUS	REPAIRS OF A/C	00247067	182	95,000.00	
16	30/8/18	GARBA LAWAL AND OTHERS	DISTRICT HEAD SLARIES	00247067	187	418,500.00	
						N14,989,605.65	

**OUTSTANDING PAYMENT VOUCHERS**

S/N	DATE	NAME	PARTICULARS	PV. NO	AMOUNT	REMARKS
1	4/10/18	BENJIMIN BITRUS	REPAIR OF CAR	8	40,000.00	
2	9/10/18	BENJIMIN BITRUS	REPAIR OF CAR	18	57,000.00	
3	11/10/18	BENJIMIN BITRUS	REPAIR OF CAR	21	275,000.00	
4	11/10/18	BENJIMIN BITRUS	REPAIR OF CAR	22	166,000.00	
5	11/10/18	BENJIMIN BITRUS	REPAIR OF CAR	26	200,087.24	
6	16/10/18	SAMAILA DANASABE	DUTY TOUR ALLOW.	46	17,000.00	
7	18/10/18	SUNDAY ADAMU	RADIO MESSAGE FROM KADUNA	54	100,000.00	
8	18/10/18	DANLAMI MAKAMA	DUTY TOUR ALLOW.	61	10,000.00	
					<b>N1,225,000.00</b>	

S/N	DATE	NAME	PARTICULARS	PV. NO	AMOUNT	REMARKS
1	9/11/18	SALISU ADAMU	PRINTING OF ANNUAL FORMS	100	150,000.00	
2	19/11/18	TAHIR BABA IBRAHIM	SUPPORT FOR QURANIC RECITATION	144	400,000.00	
3	19/11/18	SUNDAY ADAMU	PRODUCTION OF RADIA FORMS	146	40,000.00	
4	23/11/18	SULEIMAN	RENEWAL OF POLICE ORDERLY UNIFORM	167	50,000.00	
5	23/11/18	TANKO M. SHEHU	ENTERTAINMENT	168	450,000.00	
6	23/11/18	MONHAMMED SAIDU	LOGISTICS	169	227,000.00	
7	29/11/18	RUFATUSMAN	PROCUREMENT COMMITTEE ALL.	201	100,000.00	
8	30/11/18	ZING CONCEPT LIMITED	CLIMATE CHANGE	207	4,000,000.00	
			TOTAL		<b>N5,417,000.00</b>	

**OUTSTANDING PAYMENT VOUCHERS**

S/N	DATE	NAME	PARTICULARS	PV. NO	AMOUNT
1		MUSA YAHAYA	DTA	7	5,000.00
2	7/12/18	CHRISTOPHER KASUWA	DTA	27	20,000.00
3	21/12/18	BENJAMIN BITRUS	REPAIRS OF CHAIRMAN'S CAR	136	109,000.00
4	24/12/18	MUSA LAWAL	ENTERTAINMENT	150	158,000.00
5		MUSA LAWAL	OUT OF POCKET EXPENSES	170	2,000.00
6	31/12/18	KAGORO DAY	CONVEYANCE OF YOUTH	187	500,000.00
7	31/12/18	ESD	OVERHEAD DTA	198	200,000.00
8		HON. AHMED MG & OTHERS	DTA	235	120,000.00
9		RUFATUSMAN	REHABILITATION OF TRANSFORMER	307	380,000.00
10		EMMY CO NIG. LTD	REHABILITATION OF KAGARO URBAN WATER WORKS	334	997,500.00
11		MULTIPLANTECH	REHABILITATION OF KUBACHA MORO PARK	335	3,035,236.06
12		IBRAHIM AHMED & OTHER	DTA	347	72,000.00
			TOTAL		<b>N5,598,736.06</b>

38

**UNVOUCHED PAYMENT**

S/N	DATE	NAME	PARTICULARS	PV. NO	AMOUNT
1	3/12/18	-	-	1	500,000.00
2	10/12/18	-	-	47	500,000.00

**PAYMENT THAT DID NOT UNDERGO PREPAYMENT CHECKS AND/OR DOCUMENTATION N78,237,394.38**

Thirty-six (36) payment vouchers to the tune of seventy-eight million, two hundred and thirty-seven thousand, three hundred and ninety-four naira, thirty-eight kobo (N78,237,394.38) only were paid without undergoing mandatory prepayment checks. This is a violation of the financial memoranda chapters 13 and 14. This if not stopped could lead to loss of funds. The management must ensure that all payments are checked and fully documented before payment. See details below.

**OCTOBER, 2018**

S/N	NAME	PARTICULARS	PV. NO	AMOUNT	REMARKS
1	Daniel Dogo	Training of village health dev. Committees	3	300,000.00	Departmental accountant did not certify and signed the voucher
2	ARHA Ventures	Land Compensation	6	3,000,000.00	PV not cleared by I.A. before payment
3	Musa Yahaya	Duty Allow.	20	20,000.00	P.V. not checked by DDAF, IA and Budget before payment
4	Lydia Yohana	2018 NAFEST	23	430,000.00	Not checked by I.A. before payment
5	Idris Audu	Committee visit	30	200,000.00	Not checked by I.A. before payment
6	Samaila Danasabe	Peace and security meeting	37	300,000.00	Not checked by I.A. before payment
7	Sani Bello	Party Primaries	47	400,500.00	P.V. not checked by DDAF, I.A. and Budget before payment
8	Lasafa Limited	Retention fee for Electrification project	48	3,060,894.38	Not checked by I.A. before payment
9	Lydia a Yohanna	NAFEST 2018	52	1,400,000.00	Not checked by I.A. before payment
10	Nasara A. Rabo & others	Duty Tour Allow.	55	640,000.00	P.V. not checked by D DAF, I.A. and Budget before payment
11	Lainu Ayuba	Women summit celebration	77	900,000.00	Not checked by I.A. before payment
		<b>Total</b>		<b>N10,651,394.38</b>	

**40**

## DECEMBER, 2018

S/N	NAME	PARTICULARS	PV. NO	AMOUNT	REMARKS
1	Sani Bello	Deployment of 50 Policemen	48	600,000.00	Not checked by budget/I.A.
2	Hon. Nasara A. Rabo	Physical security	83	500,000.00	Not checked by budget/I.A.
3	Terraina Construction Ng. Ltd	Construction of Road	93	15,000,000.00	Not passed by A.T Finance, I A budget and no sign by the receipt
4	Tanko Mohammed Dogara	Clearing	114	500,000.00	Not passed by A.T Finance, I A budget and no sign by the receipt
5	Sani Bello	Training	149	1,200,000.00	Not checked by budget/I.A.
6	Usman Abdulkadir.	Refurbishing of furniture	190	5,000,000.00	Not passed by A.T Finance, I A budget and no sign by the recipient
7	Paul P. Bawah.	Refurbishing of furniture	209	5,000,000.00	No passed by the I.A. and receipt not sign and receipt to back up the purchase
8	Paul P. Bawah.	Refurbishing of furniture	210	5,000,000.00	No passed by the I.A. and receipt not sign and receipt to back up the purchase, an advance should be raised in the receipts name
9	Paul P. Bawah.	Refurbishing of furniture	211	5,000,000.00	No passed by the I.A. and receipt not sign and receipt to back up the purchase, an advance should be raised in the receipts name
10	Paul P. Bawah.	Refurbishing of furniture	212	5,000,000.00	No passed by the I.A. and receipt not sign and receipt to back up the purchase, an advance should be raised in the receipts name
11	Lydia Xohanna	Youth Council Election	213	800,000.00	Not passed by the budget officer, I.A OCR and receipt has not sign.
12	Rufai Usman	Cash Advance (Replacement)	217	1,310,000.00	Not passed by A.T Finance, I A budget OCR and no sign by the receipt.
13	Rufai Usman	Cash Advance (Maintenance)	218		Not passed by A.T Finance, I A budget OCR and no sign by the receipt.
14	Tanka Mudi Gusi	Purchase of vaccine	223	1,500,000.00	Not passed by A.T Finance, I A budget and no sign by the receipt
15	Ibrahim Abdullahi	Reactivation of Nursery Bed	224	1,500,000.00	Not passed by A.T Finance, I A budget and no sign by the receipt
16	Dahiru Mahazau (RBM)	Purchase of insecticides	225	3,000,000.00	Not passed by A.T Finance, I A budget and no sign by the receipt
17	Christiana Akaito	Control of Acute Malnutrition	226	3,000,000.00	Not passed by A.T Finance, I A budget and no sign by the receipt

Report of the Treasurer for the year ended 31<sup>st</sup> December 2018

18	<u>Safiya Aweh</u>	Clearing of LGA Secretariat	227	1,500,000.00	Not passed by A.T Finance, I. A budget and no sign by the receipt
19	<u>Helen T. Usman</u>	Sanitized farmers	228	1,500,000.00	Not passed by A.T Finance, I. A budget and no sign by the receipt
20	<u>Sani Bello</u>	Logistics	229	2,400,000.00	Not passed by A.T Finance, I. A budget and no sign by the receipt
21	<u>Sani bello</u>	Workshop	230	1,500,000.00	Not passed by A.T Finance, I. A budget OCR and no sign by the receipt.
22	<u>Harba Illiya</u>	Printing	238	776,000.00	Not passed by A.T Finance, I. A budget OCR and no sign by the receipt.
23	<u>Lydia Yohanna</u>	Competition	239	2,500,000.00	Not passed by A.T Finance, I. A budget OCR and no sign by the receipt.
24	<u>Lydia Yohanna</u>	Mobilized Culture Groups	240	2,500,000.00	Not passed by A.T Finance, I. A budget OCR and no sign by the receipt.
25	<u>Gloria H. Gyuk</u>	Child Health care week	241	1,200,000.00	Not passed by A.T Finance, I. A budget OCR and no sign by the receipt.
		<b>Total</b>		<b>N67,786,000.00</b>	

## **STATEMENT OF ASSETS AND LIABILITIES**

### **Treasuries and banks**

There was nil cash balance in the treasury while the first Bank Account number 2028671792 had a credit balance of N6,007,457.41 only. This has been verified from the bank certificate.

### **INVESTMENTS**

The book value of the Local Government's investments as at 31st December, 2018 stood at N9 million only. The market value of these investments however is nothing to write home about. Almost all the Banks invested in have since liquidated and yet the Local Government still carries the investment in these companies in their books.

### **ADVANCES**

All advances have been retired

### **DEPOSITS**

All third party deposits have been remitted accordingly.



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