

**KAURA LOCAL GOVERNMENT
OF KADUNA STATE**



**OF THE
TREASURER
KAURA LOCAL GOVERNMENT
WITH
AUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31ST DECEMBER, 2018

Report of the Treasurer for the year ended 31st December 2018

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PART 1

REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS

PROFILE

MANAGEMENT COMMITTEE

DR. BEGE KATUKA : SOLE ADMINISTRATOR

HON. SUNDAY ADAMU TIBISHI : COUNCIL SECRETARY

MANAGEMENT STAFF

MRS. NAOMI ANGWA NYOM	:	DIRECTOR ADMIN AND FINANCE
HARUNA SALEH KARGI	:	LOCAL GOVERNMENT TREASURER
DEBORAH S. DANYARO	:	EDUCATION AND SOCIAL DEVELOPMENT.
FELIX MUSA YAYOCK	:	AGRIC AND NATURAL RESOURCES
EMMANUEL TANUNA	:	BUDGET AND PLANNING
HOSEA BAGAYANG	:	WORKS AND HOUSING

QUALITY ASSURANCE CONSULTANTS : **MOLD COMPUTERS & COMMUNICATIONS LTD**
(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, PAYROLL & HR SOFTWARE)
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Kaduna - Nigeria
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PROFILE



DR. BEGE AYUBA KATUKA
EXECUTIVE CHAIRMAN



HON. SUNDAY ADAMU TIBISHI
COUNCIL SECRETARY



MRS. NAOMI ANGWA NYOM
DIR. ADMIN AND FINANCE.



HARUNA SALEH KARGI
LOCAL GOVT. TREASURER

1.0 CHAIRMAN'S REPORT

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

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

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

The Financial Statements of Kaura 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, Kaura Local Government of Kaduna State's financial position as at 31st December, 2018. Therefore, the report is hereby recommended for public use.



HON.DR. BEGE KATUKA
EXECUTIVE CHAIRMAN

2.0 REPORT OF THE TREASURER

2.1 INTRODUCTION

The report of the Treasurer of Kaura Local Government together with the Financial Statements for the year ended 31st December, 2018 provide the record of the financial activities of Kaura 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 Kaura Local Government are contained on pages 16 to 40 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

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

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 41 to 44.

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 ₦2,295,309,338.95 Billion. The total recurrent payment charged to the Fund in line with Kaura Local Government Appropriation Act 2018 was ₦2,203,962,959.42 Billion. The operation of the Fund resulted into a net recurrent Surplus of ₦91,346,379.53 for the year. The closing balance of the fund as at 31st December, 2018 was ₦93,237,883.14:

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		1,891,503.61		248,426.75
Recurrent Receipts	2,295,309,338.95		2,378,235,673.07	
Recurrent Expenditure	2,203,962,959.42		2,376,592,596.21	
Net Recurrent Surplus/(Deficit)		91,346,379.53		1,643,076.86
Closing Balance		93,237,883.14		1,891,503.61

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 ₦0.190 Billion and total capital expenditure charged to the fund amounted to ₦0.190Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	190,151,456.05		19,593,000.00	
Capital Expenditure	190,151,456.05		19,593,000.00	
Net Capital Surplus/(Deficit)		-		-
Closing Balance		-		-

2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2,295,309,338.95 and total payment was ₦2,203,962,959.42. An overall net Positive cash flow of ₦91, 346,379.53 was recorded during the year. The liquidity position as at 31st December, 2018 was ₦93,237,883.14:

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		1,891,503.61		248,426.75
Total Receipts	2,295,309,338.95		2,378,235,673.07	
Total Payments	2,203,962,959.42		2,376,592,596.21	
Net Cash Surplus/(Deficit)		91,346,379.53		1,643,076.86
Closing Cash/Bank Balance		93,237,883.14		1,891,503.61
Represented by:				
Consolidated Revenue Fund	93,237,883.14		1,891,503.61	
Capital Development Fund	-		-	
Total Public Funds		93,237,883.14		1,891,503.61

3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT

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

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

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



Participants during the production of the Annual Accounts of Kaura Local Government to IPSAS format at Mold Computers and Communication Limited Kaduna

Report of the Treasurer for the year ended 31st December 2018

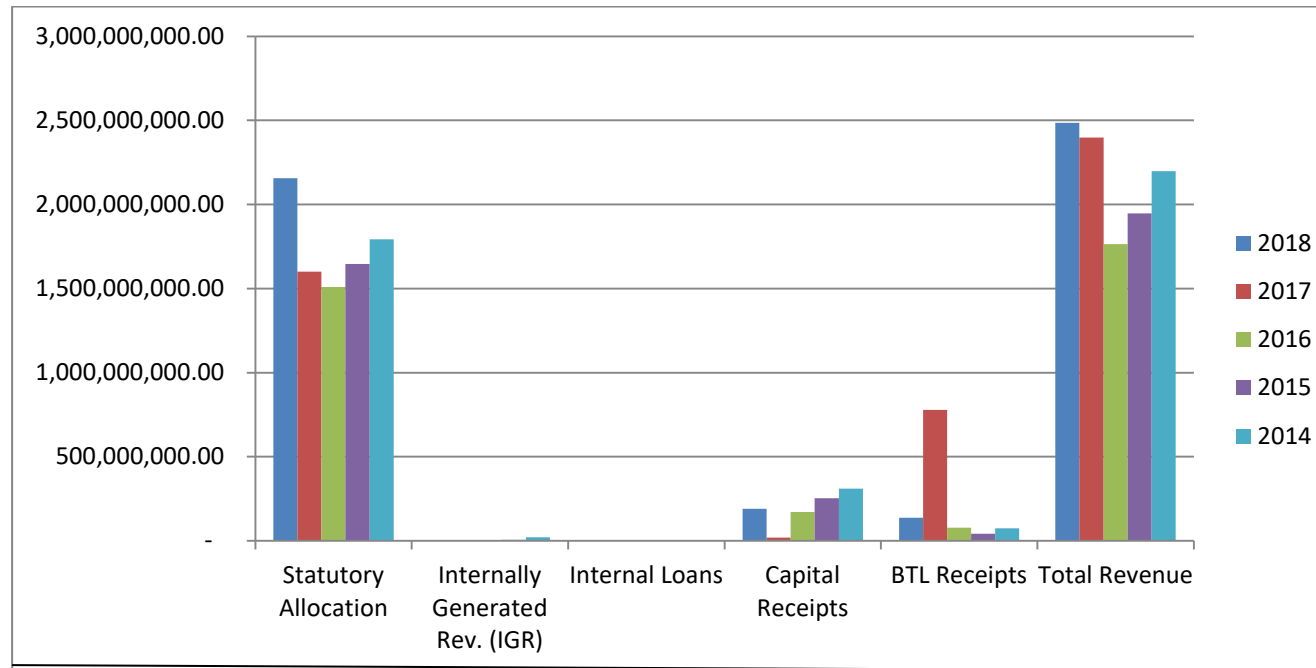
3.1 CONSOLIDATED FINANCIAL SUMMARY

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	2019	2020
	₦	₦	₦	₦	₦	₦	₦
Opening Balance	248,426.75	1,891,503.61	134,516,807.00	134,516,807.00	132,625,303.39-	141,242,647.00	148,304,780.00
RECEIPTS							
Statutory Allocation	1,599,609,704.56	2,156,226,904.39	2,709,107,393.00	2,869,448,207.00	713,221,302.61-	2,844,562,763.00	2,986,790,901.00
Internally Generated Revenue	201,654.13	1,286,514.61	8,691,710.00	8,691,710.00	7,405,195.39-	5,230,166.00	5,491,674.00
Transfer from CRF	19,593,000.00	190,151,456.05	554,328,718.00	554,328,718.00	364,177,261.95-	176,980,162.00	169,918,029.00
Miscellaneous Capital Receipts				208,219,266.00	208,219,266.00-		
BTL Receipts	778,424,314.38	137,795,919.95			137,795,919.95+		
Total Current Year Receipts	2,397,828,673.07	2,485,460,795.00	3,272,127,821.00	3,640,687,901.00	1,155,227,106.00-	3,026,773,091.00	3,162,200,604.00
Total Funds Available	2,398,077,099.82	2,487,352,298.61	3,406,644,628.00	3,775,204,708.00	1,287,852,409.39-	3,168,015,738.00	3,310,505,384.00
Recurrent Expenditure: Economic Classification							
Employees Compensation	1,136,743,623.09	1,603,181,228.28	1,798,222,585.00	1,885,019,630.00	281,838,401.72+		
Social Benefits	328,599,075.70	32,000,000.00	40,000,000.00	113,543,769.00	81,543,769.00+		
Overhead Costs	101,999,375.00	244,834,316.07	325,247,800.00	325,247,800.00	80,413,483.93+	232,609,394.00	232,609,394.00
Service Wide Vote	11,233,208.04						
BTL Payments	778,424,314.38	133,795,959.02			133,795,959.02-	500,000.00	500,000.00
Transfer to Capital Development Fund	19,593,000.00	190,151,456.05	554,328,718.00	554,328,718.00	364,177,261.95+	176,980,162.00	169,918,029.00
Total Recurrent Expenditure	2,376,592,596.21	2,203,962,959.42	2,717,799,103.00	2,878,139,917.00	674,176,957.58+	410,089,556.00	403,027,423.00
Capital Expenditure: Programme Classification							
01 Economic Empowerment Through Agriculture		711,108.72	13,550,019.00	38,550,019.00	37,838,910.28+	13,550,019.00	13,550,019.00
03 Poverty Alleviation			25,000,000.00	25,000,000.00	25,000,000.00+	5,000,000.00	5,000,000.00
04 Improvement to Human Health		3,753,308.51	78,137,990.00	78,137,990.00	74,384,681.49+	68,438,390.00	68,438,390.00
05 Enhancing Skills and Knowledge		5,847,894.40	64,364,925.00	64,364,925.00	58,517,030.60+	24,500,000.00	24,500,000.00
06 - Housing and Urban Development	11,379,000.00		56,189,470.00	106,189,470.00	106,189,470.00+	31,189,470.00	31,189,470.00
10 Water Resources and Rural Development		7,447,670.42	23,500,000.00	53,500,000.00	46,052,329.58+	23,500,000.00	23,500,000.00
11 Information Communication & Technology			9,399,970.00	9,399,970.00	9,399,970.00+	5,799,970.00	5,799,970.00
12 Growing the Private Sector		12,630,872.15	40,100,980.00	45,100,980.00	32,470,107.85+	12,000,980.00	12,000,980.00
13 Reform of Government and Governance		24,200,000.00	32,029,980.00	105,573,749.00	81,373,749.00+	37,780,000.00	37,780,000.00
14 Power	8,214,000.00	89,755,961.00	251,760,191.00	251,760,191.00	162,004,230.00+	1,649,980.00	1,649,980.00
17 Road		45,804,640.85	94,812,000.00	119,487,497.00	73,682,856.15+	94,814,000.00	94,814,000.00
Total Capital Expenditure by Program	19,593,000.00	190,151,456.05	688,845,525.00	897,064,791.00	706,913,334.95+	318,222,809.00	318,222,809.00
Total Expenditure (Budget Size)	2,396,185,596.21	2,394,114,415.47	3,406,644,628.00	3,775,204,708.00	1,381,090,292.53+	728,312,365.00	721,250,232.00
Budget Surplus/(Deficit)	1,891,503.61	93,237,883.14			93,237,883.14+	2,439,703,373.00	2,589,255,152.00
Financing of Deficit by Borrowing							
Closing Balance	1,891,503.61	93,237,883.14			93,237,883.14+	2,439,703,373.00	2,589,255,152.00

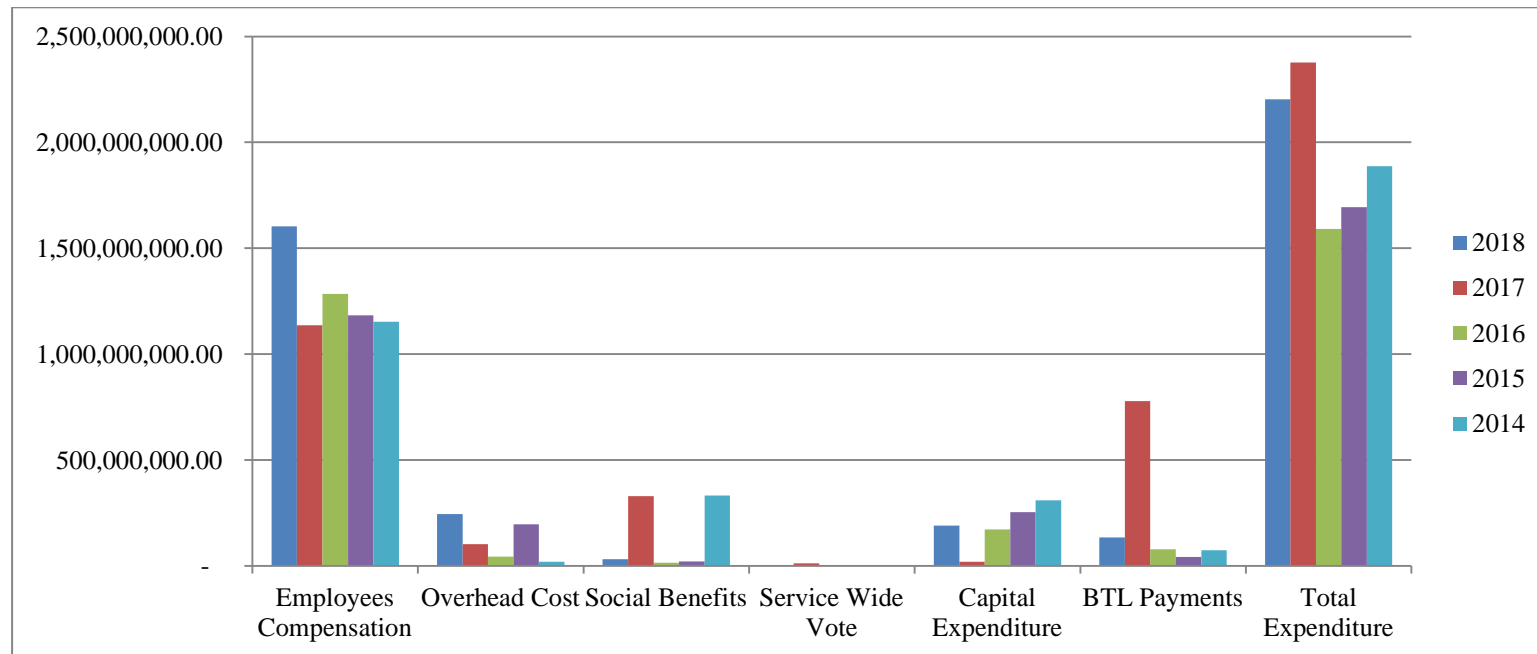
3.2 FIVE YEARS FINANCIAL SUMMARY

	2018	2017	2016	2015	2014
	₦	₦	₦	₦	₦
RECEIPT:					
Statutory Allocation	2,156,226,904.39	1,599,609,704.56	1,509,749,020.39	1,646,102,530.24	1,793,104,828.94
Internally Generated Rev. (IGR)	1,286,514.61	201,654.13	4,158,800.00	4,913,605.00	20,826,776.32
Capital Receipts					
BTL Receipts	137,795,919.95	778,424,314.38	77,847,644.85	41,358,389.01	73,759,751.21
Total Receipt	2,295,309,338.95	2,378,235,673.07	1,591,755,465.24	1,692,374,524.25	1,887,691,356.47
PAYMENT:					
Employees Compensation	1,603,181,228.28	1,136,743,623.09	1,283,961,572.00	1,182,984,331.64	1,153,214,713.50
Overhead Cost	244,834,316.07	101,999,375.00	43,326,471.27	195,489,491.18	18,660,916.96
Social Benefits	32,000,000.00	328,599,075.70	15,107,084.18	21,113,556.52	331,594,421.18
Service Wide Vote		11,233,208.04			
Capital Expenditure	190,151,456.05	19,593,000.00	171,589,395.58	253,542,450.00	310,071,646.61
BTL Payments	133,795,959.02	778,424,314.38	77,847,644.85	41,358,389.01	73,759,751.21
Total Payment	2,203,962,959.42	2,376,592,596.21	1,591,832,167.88	1,694,488,218.35	1,887,301,449.46
CASH BALANCES					
Net Cash Surplus/(Deficit)	91,346,379.53	1,643,076.86	(76,702.64)	(2,113,694.10)	389,907.01
Opening Cash Balance	1,891,503.61	248,426.75	325,129.39	2,438,823.49	2,048,916.48
Closing Cash Balance	93,237,883.14	1,891,503.61	248,426.75	325,129.39	2,438,823.49

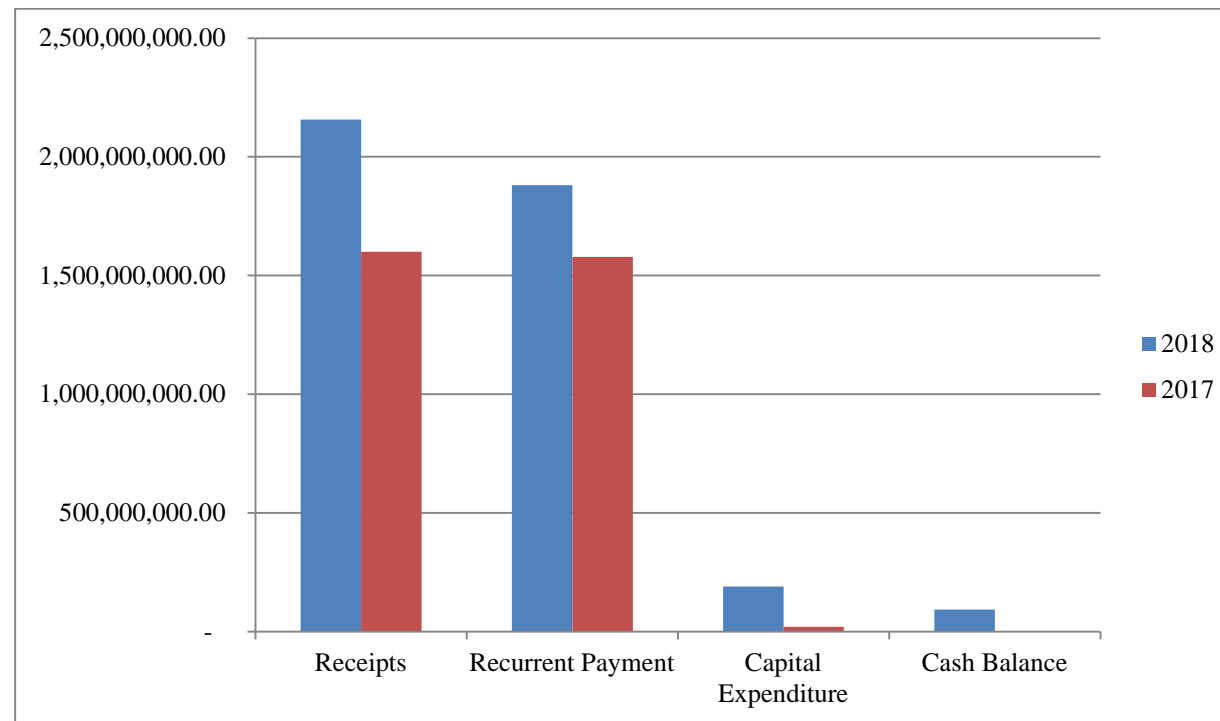
ACTUAL RECEIPTS FOR 5 YEARS



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

4.1 BASIS OF PREPARATION

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

4.2 ASSETS AND LIABILITIES

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

4.3 CASH AND CASH EQUIVALENTS

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

4.4 INVESTMENTS

Shares are stated at cost.

4.5 CONSOLIDATED REVENUE FUND

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

4.6 CAPITAL DEVELOPMENT FUND

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

4.7 STATUTORY ALLOCATION

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

4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE

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

4.9 CAPITAL COSTS


Capital costs are recognized in their year of occurrence only.

5.0 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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



.....
HARUNA SALEH KARGI
TREASURER

25/11/2019

.....
DATE

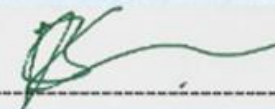
We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

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



.....
HARUNA SALEH KARGI
TREASURER

25/11/2019
.....
DATE



.....
HON. DR. BEGE A. KATUKA
CHAIRMAN (CARETAKER COMMITTEE)

25-11-19
.....
DATE

AUDIT CERTIFICATE

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


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



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

STATEMENT NO.1
CASH FLOW STATEMENT

	Note	Actual 2018	Actual 2017
		₦	₦
Cash Flow from Operating Activities:			
Statutory Allocation	1	1,715,714,436.76	1,235,877,860.63
Share of Value Added Tax	2	440,512,467.63	363,731,843.93
Independent Revenue	3	1,286,514.61	201,654.13
Total Receipts		2,157,513,419.00	1,599,811,358.69
Recurrent Payments:			
Employees Compensation	4	1,603,181,228.28	1,136,743,623.09
Social Benefits	5	32,000,000.00	328,599,075.70
Overhead Cost	6	244,834,316.07	101,999,375.00
CRFC - (Excluding Social Benefits and Public Debt)	7		11,233,208.04
Total Payments		1,880,015,544.35	1,578,575,281.83
Net Cash Flow from Operating Activities		277,497,874.65	21,236,076.86
Cash Flow from Investing Activities:			
Economic Empowerment Through Agriculture	8	711,108.72	
Improvement to Human Health	11	3,753,308.51	
Enhancing Skills and Knowledge	12	5,847,894.40	
Housing and Urban Development	13		11,379,000.00
Water Resources and Rural Development	17	7,447,670.42	
Growing the Private Sector	19	12,630,872.15	
Reform of Government and Governance	20	24,200,000.00	
Power	21	89,755,961.00	8,214,000.00
Road	24	45,804,640.85	
Net Cash Flow from Investing Activities	29	190,151,456.05	19,593,000.00
Cash Flow from Financing Activities:			
Other Cash Movement			
Below-The-Line Receipts	36	137,795,919.95	778,424,314.38
Below-The-Line Payments	37	133,795,959.02	778,424,314.38
Net Movement			
Net Surplus(Deficit) for the Year		91,346,379.53	1,643,076.86
Opening Balance		1,891,503.61	248,426.75
Closing Balance	38	93,237,883.14	1,891,503.61

STATEMENT NO.2
STATEMENT OF ASSETS AND LIABILITIES

	Note	Actual	Actual
		2018	2017
		₦	₦
ASSETS:			
Liquid Assets:			
Treasuries and Banks	39	93,237,883.14	1,891,503.61
Sub Total		93,237,883.14	1,891,503.61
Investments and Other Assets:			
Investments	40	9,710,000.00	9,710,000.00
Sub Total		9,710,000.00	9,710,000.00
Total Assets		102,947,883.14	11,601,503.61
Public Funds:			
Consolidated Revenue Fund	42	93,237,883.14	1,891,503.61
Capital Development Fund	43		
Other Funds	44	9,710,000.00	9,710,000.00
Sub - Total: Public Funds		102,947,883.14	11,601,503.61
LIABILITIES:			
Public Funds + Liabilities		102,947,883.14	11,601,503.61

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
		₦	₦	₦	₦	₦	₦	₦
Opening Balance		248,426.75	1,891,503.61			1,891,503.61		
Add: Recurrent Receipts:								
Statutory Allocation		1,094,192,872.85	1,640,886,729.91	1,928,075,138.00	1,928,075,138.00	287,188,408.09-	2,024,478,895.00	2,125,702,840.00
Share of VAT		363,731,843.93	440,512,467.63	764,595,955.00	764,595,955.00	324,083,487.37-	802,825,753.00	842,967,040.00
Excess Crude		45,303,710.78	11,828,317.08			11,828,317.08+		
Budget Augmentation			5,920,635.97			5,920,635.97+		
Special Reversed			39,384,335.03			39,384,335.03+		
Paris Club Refund					160,340,814.00	160,340,814.00-		
13% Derivation				16,436,300.00	16,436,300.00	16,436,300.00-	17,258,115.00	18,121,021.00
Exchange Rate Difference		95,210,149.03	17,694,418.77			17,694,418.77+		
Excess PPT		1,171,127.97						
Sub Total: Statutory Allocation		1,599,609,704.56	2,156,226,904.39	2,709,107,393.00	2,869,448,207.00	713,221,302.61-	2,844,562,763.00	2,986,790,901.00
Licenses	50			2,593,501.00	2,593,501.00	2,593,501.00-	2,712,362.00	2,847,981.00
Rates	51			300,000.00	300,000.00	300,000.00-	315,000.00	330,750.00
Fees	52			3,889,289.00	3,889,289.00	3,889,289.00-	198,438.00	208,359.00
Sales	54			908,920.00	908,920.00	908,920.00-	954,366.00	1,002,084.00
Repayments	58	199,212.43						
Interest Earned	60	2,441.70						
Miscellaneous	62		1,286,514.61	1,000,000.00	1,000,000.00	286,514.61+	1,050,000.00	1,102,500.00
Total: Independent Revenue		201,654.13	1,286,514.61	8,691,710.00	8,691,710.00	7,405,195.39-	5,230,166.00	5,491,674.00
Total Recurrent Receipts		1,599,811,358.69	2,157,513,419.00	2,717,799,103.00	2,878,139,917.00	720,626,498.00-	2,849,792,929.00	2,992,282,575.00
Total Funds Available		1,600,059,785.44	2,159,404,922.61	2,717,799,103.00	2,878,139,917.00	718,734,994.39-	2,849,792,929.00	2,992,282,575.00
Less Recurrent Payments:								
Employees Compensation	63	1,136,743,623.09	1,603,181,228.28	1,798,222,585.00	1,885,019,630.00	281,838,401.72+		
Social Benefits	64	328,599,075.70	32,000,000.00	40,000,000.00	113,543,769.00	81,543,769.00+		
Overhead Cost	65	101,999,375.00	244,834,316.07	325,247,800.00	325,247,800.00	80,413,483.93+	232,609,394.00	232,609,394.00
CRFC - (Excluding Social Benefits and Public Debts)	66	11,233,208.04						
Total Recurrent Payments		1,578,575,281.83	1,880,015,544.35	2,163,470,385.00	2,323,811,199.00	443,795,654.65+	232,609,394.00	232,609,394.00
Other Cash Movement								
Below-The-Line Receipts	67	778,424,314.38	137,795,919.95			137,795,919.95+		
Below-The-Line Payments	68	778,424,314.38	133,795,959.02			133,795,959.02-		
Net Recurrent Funds before Transfers		21,484,503.61	279,389,378.26	554,328,718.00	554,328,718.00	274,939,339.74-	2,617,183,535.00	2,759,673,181.00
Appropriations/Transfers:								
Transfer to Capital Dev Fund		19,593,000.00	190,151,456.05	554,328,718.00	554,328,718.00	364,177,261.95+	176,980,162.00	169,918,029.00
Total Appropriations/Transfers		19,593,000.00	190,151,456.05	554,328,718.00	554,328,718.00	364,177,261.95+	176,980,162.00	169,918,029.00
Closing Balance		1,891,503.61	93,237,883.14			89,237,922.21+	2,440,203,373.00	2,589,755,152.00

STATEMENT NO.4
STATEMENT OF CAPITAL DEVELOPMENT FUND

	Note	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
		2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
		N=	N=	N=	N=	N=	N=	N=
Opening Balance				134,516,807.00	134,516,807.00	134,516,807.00-	141,242,647.00	148,304,780.00
Add: Capital Receipts								
Transfer from Consolidated Revenue		19,593,000.00	190,151,456.05	554,328,718.00	554,328,718.00	364,177,261.95-	176,980,162.00	169,918,029.00
Other Capital Receipts	70				208,219,266.00	208,219,266.00-		
Sub Total: Capital Receipts		19,593,000.00	190,151,456.05	554,328,718.00	762,547,984.00	572,396,527.95-	176,980,162.00	169,918,029.00
Total Capital Funds Available		19,593,000.00	190,151,456.05	688,845,525.00	897,064,791.00	706,913,334.95-	318,222,809.00	318,222,809.00
Less: Capital Expenditure (Functional Classification)								
General Public Services	71		36,830,872.15	106,470,540.00	205,014,309.00	168,183,436.85+	71,270,540.00	71,270,540.00
Economic Affairs	74	19,593,000.00	143,719,380.99	414,372,070.00	524,047,567.00	380,328,186.01+	149,013,879.00	149,013,879.00
Health	77		3,753,308.51	78,137,990.00	78,137,990.00	74,384,681.49+	68,438,390.00	68,438,390.00
Education	79		5,847,894.40	89,864,925.00	89,864,925.00	84,017,030.60+	29,500,000.00	29,500,000.00
Total Capital Expenditure		19,593,000.00	190,151,456.05	688,845,525.00	897,064,791.00	706,913,334.95+	318,222,809.00	318,222,809.00

NOTES TO CASH FLOW STATEMENT

	Actual	Actual
	2018	2017
	₦	₦
Note 1 - Statutory Allocation		
25001001/11010001 Statutory Allocation	1,640,886,729.91	1,094,192,872.85
25001001/11010003 Excess Crude	11,828,317.08	45,303,710.78
25001001/11010005 Budget Augmentation	5,920,635.97	
25001001/11010007 Special Reversed	39,384,335.03	
25001001/11010013 Exchange Rate Difference	17,694,418.77	95,210,149.03
25001001/11000017 Excess PPT		1,171,127.97
Total	1,715,714,436.76	1,235,877,860.63
Note 2 - Share of Value Added Tax		
This represent Share of VAT from FAAC	440,512,467.63	363,731,843.93
Note 3 - Independent Revenue		
Repayments General		199,212.43
Interest Earned		2,441.70
Miscellaneous Revenue	1,286,514.61	
Total	1,286,514.61	201,654.13
Note 4 - Employees Compensation		
Contribution for Primary Teachers Salaries	1,093,902,659.53	687,207,433.37
Local Government Staff	509,278,568.75	449,536,189.72
Total	1,603,181,228.28	1,136,743,623.09
Note 4A - Local Government Staff		
Kaura Local Government	509,278,568.75	449,536,189.72
Total	509,278,568.75	449,536,189.72
Note 5 - Social Benefits		
Contribution to Pension Fund	32,000,000.00	163,395,013.50
Other Pension Requirement		160,523,062.20
Pension Areas		4,681,000.00
Total	32,000,000.00	328,599,075.70
Note 6 - Overhead Costs		
Transport and Travelling	35,507,424.72	14,851,400.00
Utilities	916,290.00	1,110,000.00
Material and Supplies	24,084,421.69	2,918,000.00
Maintenance Services	9,757,235.01	944,600.00
Training	17,995,160.39	9,955,699.25
Other Services	20,820,000.00	24,725,000.00
Consulting & Professional Services	31,996,114.80	2,670,000.00
Fuel and Lubricants	16,621,045.64	
Financial Charges	508,098.42	2,653,292.30
Miscellaneous Expenses	86,628,525.40	42,171,383.45
Total	244,834,316.07	101,999,375.00

Report of the Treasurer for the year ended 31st December 2018

Notes To Cash Flow Statement - Cont'd

	Actual	Actual
	2018	2017
	₦	₦
Note 7 - CRFC (Excluding Social Benefits and Public Debts)		
20001001/22060203 Settlement of Liabilities		11,233,208.04
Total		11,233,208.04
Note 8 - Economic Empowerment Through Agriculture		
15000000/23030112/01000007 Renovation of Slaughter Slab at manchock and Kagoro	711,108.72	
Total	711,108.72	
Note 11 - Improvement to Human Health		
21001001/23020118/04000002 Renov.of Hlth Clinics at Zankan Biniki PHC Hosp F/Daji etc	3,753,308.51	
Total	3,753,308.51	
Note 12 - Enhancing Skills and Knowledge		
17001001/23020107/05000002 Renov. of 3 Blks of C/rooms at Bandon Anturung & Mallagum	5,847,894.40	
Total	5,847,894.40	
Note 13 - Housing and Urban Development		
11001001/23020101/06000008 Const/Prov of Joint Security- L.G. Secretariat		10,054,000.00
34001001/23050101/06000050 Construction /Provision of Public Toilets		1,325,000.00
Total		11,379,000.00
Note 17 - Water Resources and Rural Development	7,447,670.42	
34001001/23020125/10000001 Constr.of B/holes at LG Secretariat Staff Qtrs S/gari etc	7,447,670.42	
Total	7,447,670.42	
Note 19 - Growing the Private Sector		
25001001/23030124/12000002 Rehabilitation/Repairs of markets/parks	12,630,872.15	
Total	12,630,872.15	
Note - 20 Reform of Government and Governance		
25001001/23010123/13000003 Purchase Of Fire Extinguisher	24,200,000.00	
Total	24,200,000.00	
Note 21 - Power		
34001001/23020125/14000003 Extension of Electricity (TDN) at Dusai & Manchock	89,755,961.00	

Notes To Cash Flow Statement - Cont'd

	Actual	Actual
	2018	2017
	₦	₦
34001001/23020116/14000010 Const/Prov of Rural Electri- Extentn of Elect. @ Garaje		8,214,000.00
Total	89,755,961.00	8,214,000.00
34001001/23020114/17000004 Construc. of Road from Biniki to Tsonin Tsutta U/Kaya Villa.	35,317,115.43	
34001001/23020114/17000006 Construction of Box Culvert at Sonchita	8,617,622.00	
34001001/23020114/17000007 Construction of Drainage along chief of Kagoro Palace	1,869,903.42	
Total	45,804,640.85	
Note 29 - Net Cash Flow from Investing Activities		
Capital Expenditure by Administrative Sector	36,830,872.15	10,054,000.00
Capital Expenditure by Economic Sector	143,719,380.99	9,539,000.00
Capital Expenditure by Social Sector	9,601,202.91	
Total	190,151,456.05	19,593,000.00
Note 29A - Net Cash Flow From Investment Activities:		
Purchase of Fixed Assets General	24,200,000.00	
Construction and Provision of Fixed Assets General	152,609,475.18	18,268,000.00
Rehabilitation and Repairs of Fixed Assets General	13,341,980.87	
Acquisition of Non Tangible Assets		1,325,000.00
Total - 29A	190,151,456.05	19,593,000.00
Note 29B - Net Cash From Investing Activities by Location		
Kpak Ward	90,083,183.42	19,593,000.00
Zankan Ward	5,847,894.40	
Malagum Ward	90,467,069.72	
Fada Ward	3,753,308.51	
Total - 29B	190,151,456.05	19,593,000.00
Note 36 - BTL Receipts		
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	11,114,350.15	33,064,454.62
20001001/12150004 Union Deductions	739,206.95	4,285,753.23
20001001/12150005 Deposits	1,316,541.30	12,534,000.00
20001001/12150006 Loans deduction for Salary Other Deduction for payroll	55,106,541.30	1,591,247.22
20001001/12150009 Sigma Pension Deduction	15,943,206.33	4,650,823.26
20001001/12150000 Commodity Loan Deduction	3,515,099.03	
20001001/12150000 NULGE Local Gov't Deductions	4,585,131.74	61,120,718.89
20001001/12150000 MHWU Deductions		676,329.30
20001001/12150000 NANM Deductions	139,652.17	184,954.65
20001001/12150020 Sharp - Sharp Loan	3,613,479.18	8,257,612.35
20001001/12150021 Personnel Advances Deduction	7,789,767.00	
20001001/12150022 Traditional Loan Deduction		1,314,032.67

Notes To Cash Flow Statement - Cont'd

	Actual	Actual
	2018	2017
	₦	₦
20001001/12150030 Refund of Unclaimed Salary		650,744,388.19
20001001/12150032 NUT Deduction	6,510,444.80	
20001001/12150034 NUT Endwell	27,270,000.00	
20001001/12150039 A.O.P. Shawn	152,500.00	
Total	137,795,919.95	778,424,314.38
Note 37 - Below the Line Payments		
20001001/20800003 PAYE Deductions Remittances to BIR	11,114,350.15	33,064,454.62
20001001/22080004 Union Deductions	739,206.95	4,285,753.23
20001001/22080005 Deposits	1,316,580.37	12,534,000.00
20001001/22080006 Loans Deductions for Salary & Other Deduction for Payroll	55,106,541.30	1,591,247.22
20001001/22080009 SIGMA Pension	15,943,206.33	4,650,823.26
20001001/22080000 Commodity Loan Deduction	3,515,099.03	
20001001/22080012 NULGE Deductions	4,585,131.74	61,120,718.89
20001001/22080013 MHWU Deductions		676,329.30
20001001/22080000 NANM Deductions	139,652.17	184,954.65
20001001/22080020 Sharp - Sharp Loan	3,613,479.18	8,257,612.35
20001001/22080021 Personnel Advances Deduction	3,789,767.00	
20001001/22080022 Traditional Loan Deduction		1,314,032.67
20001001/22080030 Refund of Unclaimed Salary		650,744,388.19
20001001/22080032 NUT Deduction	6,510,444.80	
20001001/22080034 NUT Endwell	27,270,000.00	
20001001/22080039 A.O.P. Shawn	152,500.00	
Total	133,795,959.02	778,424,314.38
Note 38 - Closing Balance		
20001001/31010101 First Bank Main	84,092,848.68	1,891,503.61
20001001/31010100 FRIST BANK PROJECT ACCOUNT	9,145,034.46	
Sub Total: Cash and Bank	93,237,883.14	1,891,503.61

NOTES TO STATEMENT OF ASSETS AND LIABILITIES

	Actual	Actual
	2018	2017
	₦	₦
Note 39 - Treasuries and Banks		
First Bank Main	84,092,848.68	1,891,503.61
First Bank Project Account	9,145,034.46	
Total	93,237,883.14	1,891,503.61
Note 40 - Investments		
Jema'a Bakery	150,000.00	150,000.00
Ikara Food Processing Company	260,000.00	260,000.00
Kachia Ginger Company	200,000.00	200,000.00
Kada Mortgage	100,000.00	100,000.00
Unity Bank Plc	2,000,000.00	2,000,000.00
First City Monument Bank	500,000.00	500,000.00
First Inland Bank Plc	6,500,000.00	6,500,000.00
Total	9,710,000.00	9,710,000.00
Note 41 - Advances		
Note 42 - Consolidated Revenue Fund		
Opening Balance	1,891,503.61	248,426.75
Add/(Less) Net Recurrent Surplus/(Deficit)	91,346,379.53	1,643,076.86
Closing Balance	93,237,883.14	1,891,503.61
Note 43 - Capital Development Fund		
Opening Balance	-	-
Add/(Less) Net Recurrent Surplus/(Deficit)	-	-
Closing Balance	-	-

NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	2018	2018	Budget 2019	Budget 2020
Note 50 - Licenses	₦	₦	₦	₦	₦	₦	₦
Radio/Television Station License			45,991.00	45,991.00	45,991.00-	48,291.00	50,706.00
Bicycle/License			30,000.00	30,000.00	30,000.00-	31,500.00	33,075.00
Cattle Dealers License			53,680.00	53,680.00	53,680.00-	35,364.00	37,132.00
Abattoir/Slather License			80,000.00	80,000.00	80,000.00-	84,000.00	88,200.00
Liquor License			1,057,115.00	1,057,115.00	1,057,115.00-	1,109,971.00	1,165,470.00
Kiosk License			1,284,785.00	1,284,785.00	1,284,785.00-	1,348,709.00	1,416,145.00
Open Air Preaching Permit						10,500.00	11,025.00
Advertising Rate License			41,930.00	41,930.00	41,930.00-	44,027.00	46,228.00
Total			2,593,501.00	2,593,501.00	2,593,501.00-	2,712,362.00	2,847,981.00
Note 51 - Rates							
Tenement Rate			300,000.00	300,000.00	300,000.00-	315,000.00	330,750.00
Total			300,000.00	300,000.00	300,000.00-	315,000.00	330,750.00
Note 52 - Fees							
Naming Of Street Registration Fees			38,254.00	38,254.00	38,254.00-	40,167.00	42,175.00
Night Soil Disposal/Deport Fees			42,497.00	42,497.00	42,497.00-	44,622.00	46,853.00
Customary Right of Occupancy Fees			70,000.00	70,000.00	70,000.00-	73,500.00	77,175.00
Birth/Death Registration Fees			30,047.00	30,047.00	30,047.00-	31,549.00	33,126.00
Business/Trade Operating Fees			3,708,491.00	3,708,491.00	3,708,491.00-	8,600.00	9,030.00
Total			3,889,289.00	3,889,289.00	3,889,289.00-	198,438.00	208,359.00
Note 54 - Sales							
Earnings From Motor Park			708,920.00	708,920.00	708,920.00-	744,366.00	781,584.00
Earnings From Other Commercial Undertakings			200,000.00	200,000.00	200,000.00-	210,000.00	220,500.00
Total			908,920.00	908,920.00	908,920.00-	954,366.00	1,002,084.00
Bank Interests	2,441.70						
Total	2,441.70						
Note 62 - Miscellaneous							
Other Sources			1,000,000.00	1,000,000.00	1,000,000.00-	1,050,000.00	1,102,500.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	1,050,000.00	1,102,500.00
Note 63 - Employee Compensation							
Office of the Chairman	128,369,068.33						
Department of Admin & Finance	249,776,733.56	368,346,303.62	385,691,129.00	460,008,797.00	91,662,493.38+		
Department of Primary Health Care	71,390,387.83	140,932,265.13	161,289,881.00	161,289,881.00	20,357,615.87+		
Contribution to Primary Education Fund	687,207,433.37	1,093,902,659.53	1,251,241,575.00	1,263,720,952.00	169,818,292.47+		
Total	1,136,743,623.09	1,603,181,228.28	1,798,222,585.00	1,885,019,630.00	281,838,401.72+		

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
Note 64 - Social Benefits	₦	₦	₦	₦	₦	₦	₦
Contribution to Pension Fund	163,395,013.50	32,000,000.00	40,000,000.00	76,771,885.00	44,771,885.00+		
Other Pension Requirement	160,523,062.20			36,771,884.00	36,771,884.00+		
Pension Areas	4,681,000.00						
Total	328,599,075.70	32,000,000.00	40,000,000.00	113,543,769.00	81,543,769.00+		
Note 65 - Overhead Cost							
Office of the Chairman	27,287,300.00						
Department of Admin & Finance	41,091,383.70	170,380,225.77	222,675,962.00	222,675,962.00	52,295,736.23+	134,296,600.00	134,296,600.00
Department of Agriculture & Forestry	75,000.00	3,671,000.00	4,925,000.00	4,925,000.00	1,254,000.00+	4,925,000.00	4,925,000.00
Department of Finance	3,798,292.30						
Department of Works and Infrastructure	2,924,600.00	21,577,298.65	34,834,636.00	34,834,636.00	13,257,337.35+	34,334,596.00	34,334,596.00
Department of Planning Research & Statistics	4,020,533.00						
Department of Education & Social Development	6,257,000.00	39,214,376.85	46,297,002.00	46,297,002.00	7,082,625.15+	54,537,998.00	54,537,998.00
Department of Primary Health Care	16,545,266.00	9,991,414.80	16,515,200.00	16,515,200.00	6,523,785.20+	4,515,200.00	4,515,200.00
Total	101,999,375.00	244,834,316.07	325,247,800.00	325,247,800.00	80,413,483.93+	232,609,394.00	232,609,394.00
Note 66 - CRFC (Excluding Social Benefits and Public Debts)							
Settlement of Liabilities	11,233,208.04						
Total	11,233,208.04						
Note 67 - BTL Receipts							
PAYE Taxes due to State Board of Internal Revenue	33,064,454.62	11,114,350.15			11,114,350.15+		
Union Deductions	4,285,753.23	739,206.95			739,206.95+		
Deposits	12,534,000.00	1,316,541.30			1,316,541.30+		
Loans deduction for Salary Other Deduction for payroll	1,591,247.22	55,106,541.30			55,106,541.30+		
Sigma Pension Deduction	4,650,823.26	15,943,206.33			15,943,206.33+		
Commodity Loan Deduction		3,515,099.03			3,515,099.03+		
NULGE Local Gov't Deductions	61,120,718.89	4,585,131.74			4,585,131.74+		
MHWU Deductions	676,329.30						
NANM Deductions	184,954.65	139,652.17			139,652.17+		
Sharp Sharp Loan	8,257,612.35	3,613,479.18			3,613,479.18+		
Personnel Advances Deduction		7,789,767.00			7,789,767.00+		
Traditional Loan Deduction	1,314,032.67						
Refund of Unclaimed Salary	650,744,388.19						
NUT Deduction		6,510,444.80			6,510,444.80+		
NUT Endwell		27,270,000.00			27,270,000.00+		
A.O.P. Shawn		152,500.00			152,500.00+		
Total	778,424,314.38	137,795,919.95			137,795,919.95+		

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
	₦	₦	₦	₦	₦	₦	₦
Note 68 - Below the Line Payments							
PAYE Deductions Remittances to BIR	33,064,454.62	11,114,350.15			11,114,350.15-		
Union Deductions	4,285,753.23	739,206.95			739,206.9-5		
Deposits	12,534,000.00	1,316,580.37			1,316,580.37-		
Loans Deductions for Salary & Other Deduction for Payroll	1,591,247.22	55,106,541.30			55,106,541.30-		
SIGMA Pension	4,650,823.26	15,943,206.33			15,943,206.33-	500,000.00	500,000.00
Commodity Loan Deduction		3,515,099.03			3,515,099.03-		
NULGE Deductions	61,120,718.89	4,585,131.74			4,585,131.74-		
MHWU Deductions	676,329.30						
NANM Deductions	184,954.65	139,652.17			139,652.17-		
Sharp Sharp Loan	8,257,612.35	3,613,479.18			3,613,479.18-		
Personnel Advances Deduction		3,789,767.00			3,789,767.00-		
Traditional Loan Deduction	1,314,032.67						
Refund of Unclaimed Salary	650,744,388.19						
NUT Deduction		6,510,444.80			6,510,444.80-		
NUT Endwell		27,270,000.00			27,270,000.00-		
A.O.P. Shawn		152,500.00			152,500.00-		
Total	778,424,314.38	133,795,959.02			133,795,959.02-	500,000.00	500,000.00

NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
:	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
Note 70 - Other Capital Receipts							
20001001/14020203 Paris Club Debt Recovery				208,219,266.00	208,219,266.00-		
Total				208,219,266.00	208,219,266.00-		
Note 71 - General Public Services							
25001001/23020101/06000002 Construction/Provision of Office Buildings			25,689,590.00	45,689,590.00	45,689,590.00+	15,689,590.00	15,689,590.00
25001001/23030101/06000003 Renovation of Chairman Quarters			5,699,970.00	5,699,970.00	5,699,970.00+	5,699,970.00	5,699,970.00
25001001/23010114/11000001 Purchase of computers and printers			3,200,000.00	3,200,000.00	3,200,000.00+	100,000.00	100,000.00
25001001/23020124/12000001 Construction/provision of markets/parks			7,000,000.00	7,000,000.00	7,000,000.00+		
25001001/23030124/12000002 Rehabilitation/Repairs of markets/parks		12,630,872.15	33,100,980.00	33,100,980.00	20,470,107.85+		
25001001/23010123/13000003 Purchase Of Fire Extinguisher		24,200,000.00	25,500,000.00	25,500,000.00	1,300,000.00+	31,500,000.00	31,500,000.00
25001001/23010105/13000009 Purchase Of Motor Vehicles- 406 PEUGEOT SALOON			6,280,000.00	6,280,000.00	6,280,000.00+	6,280,000.00	6,280,000.00
25001001/23010101/13000019 Construction/provision of Infrastructure(Refunds to State Go				73,543,769.00	73,543,769.00+		
20001001/23020124/12000001 Completion of Gwama Awan Motor Park Phase II at Kagoro						7,000,000.00	7,000,000.00
20001001/23020124/12000002 Constr. of Two Blks of 10Nos Open Mkt Stall @ Atta.Mkt Antur				5,000,000.00	5,000,000.00+	5,000,980.00	5,000,980.00
Total		36,830,872.15	106,470,540.00	205,014,309.00	168,183,436.85+	71,270,540.00	71,270,540.00
Note 74 - Economic Affairs							
11001001/23020101/06000008 Const/Prov of Joint Security- L.G. Secretariat	10,054,000.00						
15000000/23020113/01000002 Purchase of Agro-Chemical			2,000,015.00	2,000,015.00	2,000,015.00+	2,000,015.00	2,000,015.00
15000000/23010127/01000004 Purchase of Tractor Implement			7,600,000.00	17,600,000.00	17,600,000.00+	7,600,000.00	7,600,000.00
15000000/23030112/01000007 Renovation of Slaughter Slab at manchok and Kagoro		711,108.72	1,950,004.00	16,950,004.00	16,238,895.28+	1,950,004.00	1,950,004.00
15000000/23020113/01000008 Construction of Slaughter Slabs @ Manchok			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
15000000/23040101/01000012 Aforastation			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
34001001/23030121/06000005 Renovation/Furnishing of Chariman's office			25,499,900.00	25,499,900.00	25,499,900.00+	10,499,900.00	10,499,900.00
34001001/23030103/06000006 Renovation of 10nos 1Bedroom Staff Quarters			4,999,980.00	34,999,980.00	34,999,980.00+	4,999,980.00	4,999,980.00
34001001/23050101/06000050 Construction /Provision of Public Toilets	1,325,000.00						
34001001/23020125/10000001 Constr.of B/holes at LG Secretariat Staff Qtrs S/gari etc		7,447,670.42	23,500,000.00	53,500,000.00	46,052,329.58+	23,500,000.00	23,500,000.00
34001001/23010123/13000019 Purchase Of Fire Fighting Equipment			249,980.00	249,980.00	249,980.00+		
34001001/23020125/14000003 Extension of Electricity (TDN) at Dusai & Manchok		89,755,961.00	250,360,191.00	250,360,191.00	160,604,230.00+	249,980.00	249,980.00
34001001/23020125/14000006 Replacement of Vandalized Electricity at Tum Mallagum			1,400,000.00	1,400,000.00	1,400,000.00+	1,400,000.00	1,400,000.00
34001001/23020116/14000010 Const/Prov of Rural Electri- Extentn of Elect. @ Garaje	8,214,000.00						
34001001/23020114/17000001 Completion of Tarring of Staff Quarters Road at kaura			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,000,000.00
34001001/23020114/17000004 Construc. of Road from Biniki to Tsonin Tsutta U/Kaya Villa.		35,317,115.43	45,000,000.00	65,000,000.00	29,682,884.57+	45,000,000.00	45,000,000.00
34001001/23020114/17000006 Construction of Box Culvert at Sonchita		8,617,622.00	15,012,000.00	15,012,000.00	6,394,378.00+	15,014,000.00	15,014,000.00
34001001/23020114/17000007 Construction of Drainage along chief of Kagoro Palace		1,869,903.42	4,800,000.00	9,475,497.00	7,605,593.58+	4,800,000.00	4,800,000.00
Total	19,593,000.00	143,719,380.99	414,372,070.00	524,047,567.00	380,328,186.01+	149,013,879.00	149,013,879.00
Note 77 - Health							
21001001/23020118/04000002 Renov.of Hlth Clinics at Zankan Biniki PHC Hosp F/Daji etc		3,753,308.51	58,143,990.00	58,143,990.00	54,390,681.49+	58,444,390.00	58,444,390.00
21001001/23010112/04000003 Purchase of Hospital Equipment			9,994,000.00	9,994,000.00	9,994,000.00+	9,994,000.00	9,994,000.00
21001001/23020106/04000006 Support to Health Care Facilities (CHV FHE &M7E)			10,000,000.00	10,000,000.00	10,000,000.00+		
Total		3,753,308.51	78,137,990.00	78,137,990.00	74,384,681.49+	68,438,390.00	68,438,390.00

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
	₦	₦	₦	₦	₦	₦	₦
Note 79 - Education							
17001001/23020118/03000001 Establishment of Wood Working Skill Acquisition Centre			25,000,000.00	25,000,000.00	25,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000002 Renov. of 3 Blks of C/rooms at Bondon Anturung & Mallagum		5,847,894.40	24,500,000.00	24,500,000.00	18,652,105.60+	24,500,000.00	24,500,000.00
17001001/23020107/05000004 Constr. of 1Blk of 2 C/Rooms with Office & Store at F/Sariyo			39,864,925.00	39,864,925.00	39,864,925.00+		
17001001/23010113/11000003 Purchase of Information Gatgets			500,000.00	500,000.00	500,000.00+		
Total		5,847,894.40	89,864,925.00	89,864,925.00	84,017,030.60+	29,500,000.00	29,500,000.00

SCHEDULE OF RECURRENT REVENUE

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
STATUTORY ALLOCATION							
25001001 - Department of Admin & Finance							
25001001/11010001 Statutory Allocation	1,094,192,872.85	1,640,886,729.91	1,928,075,138.00	1,928,075,138.00	287,188,408.09-	2,024,478,895.00	2,125,702,840.00
25001001/11010002 Share of VAT	363,731,843.93	440,512,467.63	764,595,955.00	764,595,955.00	324,083,487.37-	802,825,753.00	842,967,040.00
25001001/11010003 Excess Crude	45,303,710.78	11,828,317.08			11,828,317.08+		
25001001/11010005 Budget Augmentation		5,920,635.97			5,920,635.97+		
25001001/11010007 Special Reversed		39,384,335.03			39,384,335.03+		
25001001/11010009 Paris Club Refund				160,340,814.00	160,340,814.00-		
25001001/11010011 13% Derivation			16,436,300.00	16,436,300.00	16,436,300.00-	17,258,115.00	18,121,021.00
25001001/11010013 Exchange Rate Difference	95,210,149.03	17,694,418.77			17,694,418.77+		
25001001/11000017 Excess PPT	1,171,127.97						
Total	1,599,609,704.56	2,156,226,904.39	2,709,107,393.00	2,869,448,207.00	713,221,302.61-	2,844,562,763.00	2,986,790,901.00
TAXES							
25001001 - Department of Admin & Finance							
20001001/12010005 Refunds	199,212.43						
Total	199,212.43						
LICENSES							
25001001 - Department of Admin & Finance							
25001001/12020005 Radio/Television Station License			45,991.00	45,991.00	45,991.00-	48,291.00	50,706.00
25001001/12020012 Bicycle/License			30,000.00	30,000.00	30,000.00-	31,500.00	33,075.00
25001001/12020016 Cattle Dealers License			53,680.00	53,680.00	53,680.00-	35,364.00	37,132.00
25001001/12020024 Abattoir/Slaughter License			80,000.00	80,000.00	80,000.00-	84,000.00	88,200.00
25001001/12020031 Liquor License			1,057,115.00	1,057,115.00	1,057,115.00-	1,109,971.00	1,165,470.00
25001001/12020033 Kiosk License			1,284,785.00	1,284,785.00	1,284,785.00-	1,348,709.00	1,416,145.00
25001001/12020041 Open Air Preaching Permit						10,500.00	11,025.00
25001001/12020070 Advertising Rate License			41,930.00	41,930.00	41,930.00-	44,027.00	46,228.00
Total			2,593,501.00	2,593,501.00	2,593,501.00-	2,712,362.00	2,847,981.00
RATES							
25001001 - Department of Admin & Finance							
25001001/12030001 Tenement Rate			300,000.00	300,000.00	300,000.00-	315,000.00	330,750.00
Total			300,000.00	300,000.00	300,000.00-	315,000.00	330,750.00
FEES							
25001001 - Department of Admin & Finance							
25001001/12040006 Naming Of Street Registration Fees			38,254.00	38,254.00	38,254.00-	40,167.00	42,175.00
25001001/12040010 Night Soil Disposal/Deport Fees			42,497.00	42,497.00	42,497.00-	44,622.00	46,853.00
25001001/12040031 Customary Right of Occupancy Fees			70,000.00	70,000.00	70,000.00-	73,500.00	77,175.00
25001001/12040043 Birth/Death Registration Fees			30,047.00	30,047.00	30,047.00-	31,549.00	33,126.00
25001001/12040054 Business/Trade Operating Fees			3,708,491.00	3,708,491.00	3,708,491.00-	8,600.00	9,030.00
Total			3,889,289.00	3,889,289.00	3,889,289.00-	198,438.00	208,359.00

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
SALES							
25001001 - Department of Admin & Finance							
20001001/12070002 Earnings From Motor Park			708,920.00	708,920.00	708,920.00-	744,366.00	781,584.00
20001001/12070009 Earnings From Other Commercial Undertakings			200,000.00	200,000.00	200,000.00-	210,000.00	220,500.00
Total			908,920.00	908,920.00	908,920.00-	954,366.00	1,002,084.00
REPAYMENTS							
25001001 - Department of Admin & Finance							
20001001/12010005 Refunds	199,212.43						
Total	199,212.43						
INTEREST EARNED							
25001001 - Department of Admin & Finance							
20001001/12110010 Bank Interests	2,441.70						
Total	2,441.70						
MISCELLANEOUS							
25001001 - Department of Admin & Finance							
12150001/12140005 Other Sources			1,000,000.00	1,000,000.00	1,000,000.00-	1,050,000.00	1,102,500.00
Total			1,000,000.00	1,000,000.00	1,000,000.00-	1,050,000.00	1,102,500.00
BELOW THE LINE RECEIPTS							
25001001 - Department of Admin & Finance							
20001001/12150003 PAYE Taxes due to State Board of Internal Revenue	33,064,454.62	11,114,350.15			11,114,350.15+		
20001001/12150004 Union Deductions	4,285,753.23	739,206.95			739,206.95+		
20001001/12150005 Deposits	12,534,000.00	1,316,541.30			1,316,541.30+		
20001001/12150006 Loans deduction for Salary Other Deduction for payroll	1,591,247.22	55,106,541.30			55,106,541.30+		
20001001/12150009 Sigma Pension Deduction	4,650,823.26	15,943,206.33			15,943,206.33+		
20001001/12150000 Commodity Loan Deduction		3,515,099.03			3,515,099.03+		
20001001/12150000 NULGE Local Gov't Deductions	61,120,718.89	4,585,131.74			4,585,131.74+		
20001001/12150000 MHWU Deductions	676,329.30						
20001001/12150000 NANM Deductions	184,954.65	139,652.17			139,652.17+		
20001001/12150020 Sharp Sharp Loan	8,257,612.35	3,613,479.18			3,613,479.18+		
20001001/12150021 Personnel Advances Deduction		7,789,767.00			7,789,767.00+		
20001001/12150022 Traditional Loan Deduction	1,314,032.67						
20001001/12150030 Refund of Unclaimed Salary	650,744,388.19						

Schedule of Recurrent Revenue – Cont'd

	Actual	Actual	Budget	Revised	2018	Proposed	Proposed
	2017	2018	2018	Budget 2018	Variance	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
20001001/12150032 NUT Deduction		6,510,444.80			6,510,444.80+		
20001001/12150034 NUT Endwell		27,270,000.00			27,270,000.00+		
20001001/12150039 A.O.P. Shawn		152,500.00			152,500.00+		
Total	778,424,314.38	137,795,919.95			137,795,919.95+		

SCHEDULE OF PERSONNEL AND OVERHEAD COST

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
11001001 - OFFICE OF THE CHAIRMAN	₦	₦	₦	₦	₦	₦	₦
11001001/21010104 Salary Arrears	128,369,068.33						
Sub Total - Personnel Cost	128,369,068.33						
11001001/22020604 Security Vote (Including Operations)	2,140,000.00						
11001001/22020606 Physical Security	21,249,000.00						
11001001/22021001 Refreshment & Meals	3,898,300.00						
Sub Total Overhead Cost	27,287,300.00						
Total Recurrent Expenditure	155,656,368.33						
25001001 - DEPARTMENT OF ADMIN AND FINANCE							
25001001/21010101 Basic Salary	249,776,733.56	368,346,303.62	385,691,129.00	460,008,797.00	91,662,493.38+		
Sub Total - Personnel Cost	249,776,733.56	368,346,303.62	385,691,129.00	460,008,797.00	91,662,493.38+		
25001001/22020101 Local Travel and Transport - Training	14,611,400.00	24,922,767.97	25,601,600.00	25,601,600.00	678,832.03+	20,601,600.00	20,601,600.00
25001001/22020102 Local Travel and Transport - Others		9,585,656.75	10,521,280.00	10,521,280.00	935,623.25+	2,000,000.00	2,000,000.00
25001001/22020103 International Transport and Travels - Training		999,000.00	2,500,000.00	2,500,000.00	1,501,000.00+	2,000,000.00	2,000,000.00
25001001/22020301 Office Stationeries/Computer Consumables		1,438,052.17	2,350,000.00	2,350,000.00	911,947.83+	2,350,000.00	2,350,000.00
25001001/22020305 Printing of Non Security Documents		3,709,978.25	3,710,000.00	3,710,000.00	21.75+	510,000.00	510,000.00
25001001/22020306 Printing of Security Documents		660,000.00	1,000,000.00	1,000,000.00	340,000.00+	350,000.00	350,000.00
25001001/22020403 Maintenance of Office Building Residential Qtrs		5,717,272.00	7,000,000.00	7,000,000.00	1,282,728.00+	7,000,000.00	7,000,000.00
25001001/22020501 Local Training	200,000.00	4,718,308.73	5,000,000.00	5,000,000.00	281,691.27+	1,500,000.00	1,500,000.00
25001001/22020503 Contribution to Training Fund	9,755,699.25	10,520,873.90	12,500,000.00	12,500,000.00	1,979,126.10+	12,000,000.00	12,000,000.00
25001001/22020601 Security Services	1,299,000.00	19,574,000.00	21,391,000.00	21,391,000.00	1,817,000.00+	3,000,000.00	3,000,000.00
25001001/22020605 Cleaning & Fumigation Services		26,000.00	100,000.00	100,000.00	74,000.00+	60,000.00	60,000.00
25001001/22020701 Financial Consulting	1,820,000.00	23,977,700.00	28,800,000.00	28,800,000.00	4,822,300.00+	13,100,000.00	13,100,000.00
25001001/22020901 Bank Charges (Other Than interest)		206,118.42	450,000.00	450,000.00	243,881.58+	450,000.00	450,000.00
25001001/22020902 Insurance Premium			2,000,000.00	2,000,000.00	2,000,000.00+	5,000,000.00	5,000,000.00
25001001/22020904 Other CRF Bank Charges		301,980.00	450,000.00	450,000.00	148,020.00+	450,000.00	450,000.00
25001001/22021001 Refreshment & Meals		19,946,496.00	20,000,000.00	20,000,000.00	53,504.00+	30,000,000.00	30,000,000.00
25001001/22021002 Honorarium & Sitting Allowance		5,437,956.51	5,900,000.00	5,900,000.00	462,043.49+	1,200,000.00	1,200,000.00
25001001/22021007 Welfare Packages		1,660,869.56	1,935,086.00	1,935,086.00	274,216.44+	3,000,000.00	3,000,000.00
25001001/22021008 Subscription To Professional Bodies			7,000,000.00	7,000,000.00	7,000,000.00+	1,000,000.00	1,000,000.00
25001001/22021014 Annual Budget Expenses and Administration		6,081,060.35	7,482,000.00	7,482,000.00	1,400,939.65+	3,825,000.00	3,825,000.00
25001001/22021034 Benefit to Elected /Appointed Officials		30,896,135.16	37,584,996.00	37,584,996.00	6,688,860.84+	19,500,000.00	19,500,000.00
25001001/22021035 Local Government Election	8,558,284.45						
25001001/22021076 Retirement Bond Redemption Fund			10,000,000.00	10,000,000.00	10,000,000.00+		
25001001/22021077 Local Government Reform	4,847,000.00						
25001001/22021078 Statistics/Data Collection General			4,000,000.00	4,000,000.00	4,000,000.00+		
25001001/22040109 Grant to Communities/NGO's			5,400,000.00	5,400,000.00	5,400,000.00+	5,400,000.00	5,400,000.00
Sub Total Overhead Cost	41,091,383.70	170,380,225.77	222,675,962.00	222,675,962.00	52,295,736.23+	134,296,600.00	134,296,600.00
Total Recurrent Expenditure	290,868,117.26	538,726,529.39	608,367,091.00	682,684,759.00	143,958,229.61+	134,296,600.00	134,296,600.00

SCHEDULE OF PERSONNEL AND OVERHEAD COST – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
15001001 - DEPARTMENT OF AGRICULTURE AND FORESTRY							
15001001/22020307 Drugs & Medical Supplies	38,000.00	2,451,000.00	2,600,000.00	2,600,000.00	149,000.00+	2,600,000.00	2,600,000.00
15001001/22020605 Cleaning &Fumigation Services	37,000.00	1,220,000.00	1,325,000.00	1,325,000.00	105,000.00+	1,325,000.00	1,325,000.00
15001001/22020705 Architectural Services			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
Sub Total Overhead Cost	75,000.00	3,671,000.00	4,925,000.00	4,925,000.00	1,254,000.00+	4,925,000.00	4,925,000.00
Total Recurrent Expenditure	75,000.00	3,671,000.00	4,925,000.00	4,925,000.00	1,254,000.00+	4,925,000.00	4,925,000.00
34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE							
34001001/22020201 Electricity Charges	810,000.00	480,000.00	1,000,000.00	1,000,000.00	520,000.00+	60,000.00	60,000.00
34001001/22020205 Settlement of Water Bill for PSP	300,000.00	436,290.00	500,000.00	500,000.00	63,710.00+	60,000.00	60,000.00
34001001/22020314 Provision of Service Materials	870,000.00						
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	944,600.00	2,103,963.01	3,020,040.00	3,020,040.00	916,076.99+	1,000,000.00	1,000,000.00
34001001/22020405 Maintenance of Plants & Generators		1,486,000.00	1,908,000.00	1,908,000.00	422,000.00+	1,908,000.00	1,908,000.00
34001001/22020413 Minor Road Maintenance		450,000.00	1,325,000.00	1,325,000.00	875,000.00+	1,325,000.00	1,325,000.00
34001001/22020801 Motor Vehicle Fuel Cost		495,000.00	1,181,596.00	1,181,596.00	686,596.00+	4,081,596.00	4,081,596.00
34001001/22020802 Other Transport Equipment Fuel Cost		16,126,045.64	25,900,000.00	25,900,000.00	9,773,954.36+	25,900,000.00	25,900,000.00
Sub Total Overhead Cost	2,924,600.00	21,577,298.65	34,834,636.00	34,834,636.00	13,257,337.35+	34,334,596.00	34,334,596.00
Total Recurrent Expenditure	2,924,600.00	21,577,298.65	34,834,636.00	34,834,636.00	13,257,337.35+	34,334,596.00	34,334,596.00
17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT							
17001001/22020304 Magazines & Periodicals			240,000.00	240,000.00	240,000.00+	240,000.00	240,000.00
17001001/22020308 Field & Camping Materials Supplies		1,840,000.00	4,200,000.00	4,200,000.00	2,360,000.00+	8,200,000.00	8,200,000.00
17001001/22020309 Uniforms & Other Clothing		235,000.00	280,000.00	280,000.00	45,000.00+	280,000.00	280,000.00
17001001/22020310 Teaching aids/ Instruction Materials		12,607,391.27	12,609,000.00	12,609,000.00	1,608.73+	5,849,996.00	5,849,996.00
17001001/22020504 Mass Literacy/Formal Adult Education		2,755,977.76	3,500,002.00	3,500,002.00	744,024.24+	8,500,002.00	8,500,002.00
17001001/22021001 Refreshment & Meals		1,244,000.00	1,472,000.00	1,472,000.00	228,000.00+	1,472,000.00	1,472,000.00
17001001/22021003 Publicity & Advertisements	480,000.00						
17001001/22021006 Postages & Courier Services			36,000.00	36,000.00	36,000.00+	36,000.00	36,000.00
17001001/22021009 Sporting Activities	833,000.00	7,160,000.00	7,300,000.00	7,300,000.00	140,000.00+	10,300,000.00	10,300,000.00
17001001/22021021 Local Cultural Festival	985,000.00	3,730,391.30	4,000,000.00	4,000,000.00	269,608.70+		
17001001/22021022 Cultural and Festival of Arts		7,951,616.52	8,500,000.00	8,500,000.00	548,383.48+	12,500,000.00	12,500,000.00
17001001/22021024 Formation & Dev of Cooperative	110,000.00						
17001001/22021025 NYSC/IT Student/Adult Education Institution	890,000.00	1,690,000.00	2,160,000.00	2,160,000.00	470,000.00+	5,160,000.00	5,160,000.00
17001001/22021041 Emergency Relief Materials	859,000.00						
17001001/22021047 Overhead to Primary School	2,100,000.00						
17001001/22021051 Community Economic Empowerment Dev. Strat.			2,000,000.00	2,000,000.00	2,000,000.00+	2,000,000.00	2,000,000.00
Sub Total Overhead Cost	6,257,000.00	39,214,376.85	46,297,002.00	46,297,002.00	7,082,625.15+	54,537,998.00	54,537,998.00
Total Recurrent Expenditure	6,257,000.00	39,214,376.85	46,297,002.00	46,297,002.00	7,082,625.15+	54,537,998.00	54,537,998.00

SCHEDULE OF PERSONNEL AND OVERHEAD COST – CONT'D

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
21001001 - PRIMARY HEALTH CARE							
21001001/21010101 Basic Salary	71,390,387.83	140,932,265.13	161,289,881.00	161,289,881.00	20,357,615.87+		
Sub Total - Personnel Cost	71,390,387.83	140,932,265.13	161,289,881.00	161,289,881.00	20,357,615.87+		
21001001/22020307 Drugs & Medical Supplies		1,143,000.00	1,320,000.00	1,320,000.00	177,000.00+	1,320,000.00	1,320,000.00
21001001/22020311 Food Stuff/Catering Materials Supplies			3,000,000.00	3,000,000.00	3,000,000.00+		
21001001/22020708 Medical Consulting		8,018,414.80	9,000,000.00	9,000,000.00	981,585.20+		
21001001/22021004 Medical Assistance		830,000.00	1,000,000.00	1,000,000.00	170,000.00+	1,000,000.00	1,000,000.00
21001001/22021027 IPDS	8,655,266.00						
21001001/22021052 System & Services of PHC	2,000,000.00		2,195,200.00	2,195,200.00	2,195,200.00+	2,195,200.00	2,195,200.00
21001001/22021054 Community Direct Intervention	5,890,000.00						
Sub Total Overhead Cost	16,545,266.00	9,991,414.80	16,515,200.00	16,515,200.00	6,523,785.20+	4,515,200.00	4,515,200.00
Total Recurrent Expenditure	87,935,653.83	150,923,679.93	177,805,081.00	177,805,081.00	26,881,401.07+	4,515,200.00	4,515,200.00
MANDATORY DEDUCTIONS							
17001001/21000000 Contribution for Primary Education - Basic Salary	687,207,433.37	1,093,902,659.53	1,251,241,575.00	1,263,720,952.00	169,818,292.47+		
Total	687,207,433.37	1,093,902,659.53	1,251,241,575.00	1,263,720,952.00	169,818,292.47+		
SOCIAL BENEFITS							
ADMIN AND FINANCE DEPARTMENT							
20001001/22010102 Contribution to Pension Fund	163,395,013.50	32,000,000.00	40,000,000.00	76,771,885.00	44,771,885.00+		
20001001/22010105 Other Pension Requirement	160,523,062.20			36,771,884.00	36,771,884.00+		
20001001/20010106 Pension Areas	4,681,000.00						
Total	328,599,075.70	32,000,000.00	40,000,000.00	113,543,769.00	81,543,769.00+		

SCHEDULE OF CAPITAL RECEIPTS

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed 2019	Proposed 2020
	₦	₦	₦	₦	₦	₦	₦
DOMESTIC GRANTS							
FOREIGN GRANTS							
TRANSFER FROM RECURRENT BUDGET SURPLUS							
20001001/14010101 Transfer from CRF to CDF	19,593,000.00	190,151,456.05	554,328,718.00	554,328,718.00	364,177,261.95-	176,980,162.00	169,918,029.00
MISCELLANEOUS							
20001001/14020203 Paris Club Debt Recovery				208,219,266.00	208,219,266.00-		
INTERNAL LOANS AND CREDIT							
EXTERNAL LOANS AND CREDIT							
DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS							
Grand total	19,593,000.00	190,151,456.05	554,328,718.00	762,547,984.00	572,396,527.95-	176,980,162.00	169,918,029.00

SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME

	Actual 2017 N	Actual 2018 N	Budget 2018 N	Revised Budget 2018 N	2016 Variance N	Proposed Budget 2019 N	Proposed Budget 2020 N
11001001 - OFFICE OF THE CHAIRMAN							
11001001/23020101/06000008 Const/Prov of Joint Security- L.G. Secretariat	10,054,000.00						
Total	10,054,000.00						
15001001 - AGRIC AND NATURAL RESOURCES DEPT.							
15000000/23020113/01000002 Purchase of Agro-Chemical			2,000,015.00	2,000,015.00	2,000,015.00+	2,000,015.00	2,000,015.00
15000000/23010127/01000004 Purchase of Tractor Implement			7,600,000.00	17,600,000.00	17,600,000.00+	7,600,000.00	7,600,000.00
15000000/23030112/01000007 Renovation of Slaughter Slab at manchok and Kagoro		711,108.72	1,950,004.00	16,950,004.00	16,238,895.28+	1,950,004.00	1,950,004.00
15000000/23020113/01000008 Construction of Slaughter Slabs @ Manchok			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
15000000/23040101/01000012 Forestation			1,000,000.00	1,000,000.00	1,000,000.00+	1,000,000.00	1,000,000.00
Total		711,108.72	13,550,019.00	38,550,019.00	37,838,910.28+	13,550,019.00	13,550,019.00
34001001 - WORKS000 AND HOUSING							
34001001/23030121/06000005 Renovation/Furnishing of Chairman's office			25,499,900.00	25,499,900.00	25,499,900.00+	10,499,900.00	10,499,900.00
34001001/23030103/06000006 Renovation of 10nos 1Bedroom Staff Quarters			4,999,980.00	34,999,980.00	34,999,980.00+	4,999,980.00	4,999,980.00
34001001/23050101/06000050 Construction /Provision of Public Toilets	1,325,000.00						
34001001/23020125/10000001 Construction of Bholes at LG Secretariat Staff Qtrs Sgaric etc		7,447,670.42	23,500,000.00	53,500,000.00	46,052,329.58+	23,500,000.00	23,500,000.00
34001001/23010123/13000019 Purchase Of Fire Fighting Equipment			249,980.00	249,980.00	249,980.00+		
34001001/23020125/14000003 Extension of Electricity (TDN) at Dusai & Manchok		89,755,961.00	250,360,191.00	250,360,191.00	160,604,230.00+	249,980.00	249,980.00
34001001/23020125/14000006 Replacement of Vandalized Electricity at Tum Mallagum			1,400,000.00	1,400,000.00	1,400,000.00+	1,400,000.00	1,400,000.00
34001001/23020116/14000010 Const/Prov of Rural Electri- Extentn of Elect. @ Garaje	8,214,000.00						
34001001/23020114/17000001 Completion of Tarring of Staff Quarters Road at kaura			30,000,000.00	30,000,000.00	30,000,000.00+	30,000,000.00	30,000,000.00
34001001/23020114/17000004 Construction of Road from Binikito Tsonin Tsuta U/Kaya Villa		35,317,115.43	45,000,000.00	65,000,000.00	29,682,884.57+	45,000,000.00	45,000,000.00
34001001/23020114/17000006 Construction of Box Culvert at Sonchita		8,617,622.00	15,012,000.00	15,012,000.00	6,394,378.00+	15,014,000.00	15,014,000.00
34001001/23020114/17000007 Construction of Drainage along chief of Kagoro Palace		1,869,903.42	4,800,000.00	9,475,497.00	7,605,593.58+	4,800,000.00	4,800,000.00
Total	9,539,000.00	143,008,272.27	400,822,051.00	485,497,548.00	342,489,275.73+	135,463,860.00	135,463,860.00
17001001 - EDUCATION AND SOCIAL WELFARE							
17001001/23020118/03000001 Establishment of Wood Working Skill Acquisition Centre			25,000,000.00	25,000,000.00	25,000,000.00+	5,000,000.00	5,000,000.00
17001001/23020107/05000002 Renov. of 3 Bkls of Crooms at Bordon Antunung & Mallagum		5,847,894.40	24,500,000.00	24,500,000.00	18,652,105.60+	24,500,000.00	24,500,000.00
17001001/23020107/05000004 Constr. of 1 Blk of 2 C/Rooms with Office & Store at F/Sariyo			39,864,925.00	39,864,925.00	39,864,925.00+		
17001001/23010113/11000003 Purchase of Information Gadgets			500,000.00	500,000.00	500,000.00+		
Total		5,847,894.40	89,864,925.00	89,864,925.00	84,017,030.60+	29,500,000.00	29,500,000.00
21001001 - HEALTH DEPARTMENT							
21001001/23020118/04000002 Renovation of Health Clinics at Zankar Biniki PHC Hosp F/Dajic etc		3,753,308.51	58,143,990.00	58,143,990.00	54,390,681.49+	58,444,390.00	58,444,390.00
21001001/23010112/04000003 Purchase of Hospital Equipment			9,994,000.00	9,994,000.00	9,994,000.00+	9,994,000.00	9,994,000.00
21001001/23020106/04000006 Support to Health Care Facilities (CHV FHE & M7E)			10,000,000.00	10,000,000.00	10,000,000.00+		
Total		3,753,308.51	78,137,990.00	78,137,990.00	74,384,681.49+	68,438,390.00	68,438,390.00

PART 2

EXTRACT OF THE

REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT

ON THE ACCOUNTS OF KAURA LOCAL GOVERNMENT

SUBMITTED TO:

KADUNA STATE HOUSE OF ASSEMBLY

ANNUAL ACCOUNTS 2018

KAURA LOCAL GOVERNMENT

MANAGEMENT COMMITTEE

DR. BEGE KATUKA : SOLE ADMINISTRATOR

HON. SUNDAY ADAMU TIBISHI : COUNCIL SECRETARY

MANAGEMENT STAFF

MRS. NAOMI ANGWA NYOM : DIRECTOR ADMIN AND FINANCE
HARUNA SALEH KARGI : LOCAL GOVERNMENT TREASURER
DEBORAH S. DANYARO : EDUCATION AND SOCIAL DEVELOPMENT.
FELIX MUSA YAYOCK : AGRIC AND NATURAL RESOURCES
EMMANUEL TANUNA : BUDGET AND PLANNING
HOSEA BAGAYANG : WORKS AND HOUSING

RECORDS KEEPING

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

CASH FLOW STATEMENT

RECEIPTS

Total receipts during the year amounted to two billion, two hundred and ninety-five million, three hundred and nine thousand, three hundred and thirty-eight naira, ninety-five kobo (N2,295,309,338.42) only. This is made up of the following:

Statutory allocation	-	N1,715,714,436.76	74.75%
Value Added Tax	-	440,512,467.63	19.19%
Independent revenue	-	1,286,514.61	0.06%
Below the line receipts	-	137,795,919.95	6.00%
	=	N2,295,312,338.90	100%

From the above analysis, statutory allocation and value added tax (VAT) constitute 93.94% of the total receipts. Independent revenue on the other hand could only account for 0.06% of the total receipts. The budget for internally generated revenue was N8,691,710.00 but only N1,286,514.61 was realised. This means only 14.80% of the budget was realised.

This is unacceptably low and the management together with the revenue consultant must wake up to their responsibilities to ensure that all leakages are brought to the barest minimum.

PAYMENTS

Total payments during the year amounted to two billion, two hundred and three million, nine hundred and sixty-two thousand, nine hundred and fifty-nine naira, forty-two kobo (N2,203,962,959.42) only. This is broken down into:

Recurrent expenditure	-	N2,013,811,503.37	91.37%
Capital expenditure	-	190,151,456.05	8.63%
	=	N2,203,962,959.42	100%

The above analysis shows that 91.37% of total expenditure was on recurrent items while only 8.63% was committed to infrastructure. This is not healthy and management is advised to commit more funds to rural infrastructure that will better the living condition of the people.

STATEMENT OF ASSETS AND LIABILITIES

Treasuries and banks

As at 31st December, 2018, there was nil cash balance, while the bank accounts had the following balances:

First Bank (main) 200176521	-	N84,082,848.68
First Bank (projects) 2032887541	-	N9,145,034.46
	=	N93,227,883.14

These balances have been verified in the bank certificates

INVESTMENTS

The Local Government's investment portfolio as at 31st December, 2018 had a book value of N9,710,000.00. However, some of the shares in the investment portfolio are in moribund companies. Companies such as Jema'a Bakery, Ikara Food Processing Company and Kachia Ginger Company are dead. In my previous reports I advised management to review the investment portfolio but my advice has not received the necessary attention.

ADVANCES

All advances have been retired

DEPOSITS

All deposits have been remitted to the appropriate third parties.



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